## Newmarket-Tay Power Distribution Ltd.

March 12, 2020

## Delivered by Email, RESS \& Courier

Ms. Christine Long, Registrar and Board Secretary
Ontario Energy Board
$27^{\text {th }}$ Floor, 2300 Yonge Street
Toronto, ON M4P 1E4
Dear Ms. Long:
Re: Newmarket-Tay Power Distribution Ltd. ("NT Power") Incentive Regulation Mechanism (IRM) Application
Board File No. EB-2019-0055
Partial Settlement Proposal
Pursuant to Procedural Order No. 2 dated January 30, 2020, please find enclosed the Partial Settlement Proposal where the Parties have reached complete settlement on the Cost Allocation issue.

Along with the Partial Settlement Proposal, with the consent of the Parties, NT Power's Responses to PreSettlement Clarification Questions is also filed herewith.

As the Partial Settlement Proposal only addresses the cost allocation issue in this proceeding, there are unsettled issues in this proceeding as follows:

- Price Cap Adjustment
- Lost Revenue Adjustment Mechanism (LRAMVA)
- Group 1 Deferral and Variance Account (DVA)
- Retail Transmission Service Rates
- Shared Tax Savings Proposal
(collectively, the "Unsettled Issues")
As NT Power's IRM Application is based on the Board's Annual IR and Price Cap IR Index methodologies and only Board Staff will be making submissions (the intervenors' interests were limited to the cost allocation issue), pursuant to Section 32.01 of the Board's Rules of Practice and Procedure, NT Power proposes to have the Unsettled Issues heard by way of written hearing.

NT Power proposes that Board Staff file submissions by March 19 ${ }^{\text {th }}, 2020$ and NT Power will file Reply Submissions by March 27 ${ }^{\text {th }}, 2020$.

Yours truly,

Laurie Ann Cooledge, CPA, CMA, CPA

## Chief Financial Officer

cc: Parties to EB-2019-0055

EB-2019-0055

IN THE MATTER OF the Ontario Energy Board Act, 1998, S.O. 1998, c. 15, (Schedule B);

AND IN THE MATTER OF an application by Newmarket-Tay Power Distribution Ltd. for an Order or Orders approving or fixing a proposed schedule of adjusted interim distribution rates, retail transmission rates and other charges, effective May 1, 2020.

## NEWMARKET-TAY POWER DISTRIBUTION LTD.

PARTIAL SETTLEMENT PROPOSAL

MARCH 12, 2020

# Newmarket-Tay Power Distribution Ltd. <br> EB-2019-0055 <br> Partial Settlement Proposal 

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## APPENDIX

NT Power's Updated Cost Allocation.

## LIVE EXCEL MODELS

In addition to the Appendix listed above, the following live excel models have been filed together with and form an integral part of this Partial Settlement Proposal:

Appendix H Settlement updated MRZ_SUB_CA_2020312.xls
Appendix H Settlement updated NTRZ_SUB_CA_2020312.xls
Updated Cost Allocation Model Tables 1 to 5.xls

# Newmarket-Tay Power Distribution Ltd. <br> EB-2019-0055 <br> Partial Settlement Proposal 

## Filed with OEB: March 12, 2020

Newmarket-Tay Power Distribution Ltd. (the "Applicant" or "NT Power") filed an IRM rate application with the Ontario Energy Board (the "Board" or the "OEB") on November 11, 2019 under section 78 of the Ontario Energy Board Act, 1998, S.O. 1998, c. 15, (Schedule B) (the "Act"), seeking approval for changes to the rates that NT Power charges for electricity distribution in Midland Rate Zones ("MRZ") and Newmarket-Tay Rate Zones ("NTRZ"), to be effective May 1, 2020 (OEB Docket Number EB-2019-0055) (the "Application").

As issued by the OEB on August 23, 2018 the Decision and Order (EB- 2017-0269) granted approval for NT Power to purchase and amalgamate with Midland Power Utility Corporation ("MPUC"). NT Power confirmed the closing of the transaction was effective September 7, 2018. The amended Licence ED-2007-0624 and notification from the Board that the MPUC Licence (ED-2002-0541) was cancelled was received September 17, 2018. As described in EB-2017-0269, NT Power was granted a 10-year deferred rebasing period. This will be accomplished by NT Power maintaining two separate rate zones: NRTZ and MRZ until rates are re-based.

In the Decision and Order (EB-2017-0269) the OEB ordered NT Power to update the cost allocation models and have them filed no later than twelve months following the acquisition of all MPUC shares. The filing includes the requested proposal demonstrating how rates that are too high or too low relative to the OEB's cost allocation policies will be adjusted over time. This Application includes the updated cost allocation models along with the proposal to adjust rates relative to the OEB's cost allocation polices.

A Notice of Hearing was issued on December 6, 2019. On December 19, 2019, Notice was reissued to correct the deadline for interventions and for requests to change the type of hearing to a written hearing. Procedural Order No. 1 was issued on January 7, 2020, which set out the schedule of procedural steps, including interrogatories and submissions.

Interrogatory Responses ("IRRs") were to be filed by NT Power with the OEB by January 31, 2020. NT Power requested an extension to the deadline to file IRRs to February 10, 2020 and the extension was granted. However, OEB noted that the delay in procedural steps increased the risk that any final rate order may be delayed past May 1,2020 - the requested effective date. The OEB decided that it will cancel the requirement to file submissions as set out in Procedural Order No. 1 and convene a settlement conference between NT Power and the following Intervenors (the "Intervenors"):

School Energy Coalition ("SEC"); and Vulnerable Energy Consumers Coalition ("VECC")

NT Power and the Intervenors are collectively referred to below as the "Parties".

There is no Issues List in this proceeding as the only issue to be addressed in this Partial Settlement Proposal is: "Whether NT Power's updated Cost Allocation Model for the year 2018 is appropriate?" (the "Issue"). This Partial Settlement Proposal is filed with the OEB in connection with the Application and the Issue. NT Power commits to provide a proposal with regards to process to address the unsettled issues in a separate letter outside of this Partial Settlement Proposal.

A Settlement Conference was convened on February 26, 2020, in accordance with the OEB's Rules of Practice and Procedure (the "Rules") and the OEB's Practice Direction on Settlement Conferences (the "Practice Direction").

Karen Wianecki acted as facilitator for the Settlement Conference which lasted for one day.
OEB staff also participated in the Settlement Conference. The role adopted by OEB staff is set out in page 5 of the Practice Direction. Although OEB staff is not a party to this Partial Settlement Proposal, as noted in the Practice Direction, OEB staff who did participate in the Settlement Conference are bound by the same confidentiality requirements that apply to the Parties to the proceeding. In addition, as set out in page 7 of the Practice Direction, OEB Staff may file submissions on this Partial Settlement Proposal. Procedural Order No. 2 establishes March 19, 2020 as the date for OEB Staff submissions.

This document is called a "Partial Settlement Proposal" because it is a proposal by the Parties to the OEB to settle the Issue in this proceeding. It is termed a proposal as between the Parties and the OEB. However, as between the Parties, and subject only to the OEB's approval of this Partial Settlement Proposal, this document is intended to be a legal agreement, creating mutual obligations, and binding and enforceable in accordance with its terms. As set forth later in this Preamble, this agreement is subject to a condition subsequent, that if it is not accepted by the OEB in its entirety, then unless amended by the Parties, it is null and void and of no further effect. In entering into this agreement, the Parties understand and agree that, pursuant to the Act, the OEB has exclusive jurisdiction with respect to the interpretation and enforcement of the terms hereof.

The Parties acknowledge that this settlement proceeding is privileged and confidential in accordance with the Practice Direction. The Parties understand that confidentiality in that context does not have the same meaning as confidentiality in the OEB's Practice Direction on Confidential Filings and the rules of that latter document do not apply. Instead, in this Settlement Conference, and in this agreement, the Parties have interpreted "confidential" to mean that the documents and other information provided during the course of the settlement proceeding, the discussion of each issue, the offers and counter-offers, and the negotiations leading to the settlement - or not - of each issue during the Settlement Conference are strictly privileged and without prejudice. None of the foregoing is admissible as evidence in this proceeding, or otherwise, with one exception, the need to resolve a subsequent dispute over the interpretation of any provision of this Partial Settlement Proposal. Further, the Parties shall not disclose those documents or other information to persons who were not attendees at the Settlement Conference. However, the Parties agree that "attendees" is deemed to include, in this context, persons who were not physically in attendance at the Settlement Conference but were a) any persons or entities that the Parties engage to assist
them with the Settlement Conference, and b) any persons or entities from whom they seek instructions with respect to the negotiations; in each case provided that any such persons or entities have agreed to be bound by the same confidentiality provisions.

This Partial Settlement Proposal provides a brief description of the settled Issue, together with references to the evidence. The Parties agree that references to the "evidence" in this Partial Settlement Proposal shall, unless the context otherwise requires, include (a) additional information included by the Parties in this Partial Settlement Proposal, (b) the Appendices to this document, and (c) the evidence filed concurrently with this Partial Settlement Proposal (with the Parties' consent) titled "Responses to Pre-Settlement Clarification Questions". The supporting Parties for the settled Issue agree that the evidence in respect of the settled Issue is sufficient in the context of the overall settlement to support the proposed settlement, and the sum of the evidence in this proceeding provides an appropriate evidentiary record to support acceptance by the OEB of this Partial Settlement Proposal.

There is an Appendix filed with this Partial Settlement Proposal which provides further support for the proposed settlement. The Parties acknowledge that the Appendix was prepared by NT Power. While the Intervenors have reviewed the Appendix, the Intervenors are relying on the accuracy of the Appendix and the underlying evidence in entering into this Partial Settlement Proposal.

Outlined below are the final positions of the Parties following the Settlement Conference. The Parties are pleased to advise the OEB that they have reached a complete settlement with respect to the Issue. If this Partial Settlement Proposal is accepted by the OEB, the Parties will not adduce any evidence or argument during the written hearing in respect of the Issue.

According to the Practice Direction (p. 3), the Parties must consider whether a Partial Settlement Proposal should include an appropriate adjustment mechanism for any settled issue that may be affected by external factors. These adjustments are specifically set out in the text of the Partial Settlement Proposal.

The Parties have settled the Issue and its components as a package, and none of the parts of this Partial Settlement Proposal are severable. If the OEB does not accept this Partial Settlement Proposal in its entirety, then there is no settlement (unless the Parties agree in writing that any part(s) of this Partial Settlement Proposal that the OEB does accept may continue as a valid settlement without inclusion of any part(s) that the OEB does not accept).

In the event that the OEB directs the Parties to make reasonable efforts to revise the Partial Settlement Proposal, the Parties agree to use reasonable efforts to discuss any potential revisions, but no Party will be obligated to accept any proposed revision. The Parties agree that all of the Parties who took a position on the Issue or any part of it must agree with any revised Partial Settlement Proposal as it relates to that Issue, or decide to take no position on the Issue, prior to its resubmission to the OEB.

Unless stated otherwise, the settlement of the Issue and the positions of the Parties in this Partial Settlement Proposal are without prejudice to the rights of Parties to raise the same or similar issue
and/or to take any position thereon in any other proceeding, whether or not NT Power is a party to such proceeding.

Where in this Partial Settlement Proposal, the Parties "accept" the evidence of NT Power, or the Parties or any of them "agree" to a revised term or condition, then unless the Partial Settlement Proposal expressly states to the contrary, the words "for the purpose of settlement of the Issue herein" shall be deemed to qualify that acceptance or agreement.

## COST ALLOCATION

The Parties agree that cost allocation is a zero-sum exercise. Implementation of any changes to the cost allocation will need to maintain revenue neutrality for NT Power to ensure the it will continue to have an opportunity to earn revenue consistent with the approved rate setting mechanism. Any adjustments will therefore result, on a forecast basis, in cost increases for certain rate classes and equal and offsetting cost decreases for other rate classes.

### 1.1 Unique Circumstances of this Settlement

### 1.1.1 Background

Due to NT Power's historical background, the cost allocation in this proceeding has been updated and submitted under unique circumstances.

On July 14, 2017, NT Power filed an application to purchase and amalgamate with Midland Power Utility Corporation (EB-2017-0269)("MAADs Application"). In the MAADs Application Decision and Order, the OEB expressed their concern over NT Power and Midland Power's dated cost allocation causing potential overpayment by their customers, and ordered that NT Power update their cost allocation models:
"In this particular case, customers have not had their rates considered from a cost allocation perspective for several years (NT Power and Midland Power's last cost of service proceedings were for 2011 and 2013 rates, respectively). Customers that are potentially overpaying now should not be expected to continue to overpay for an additional 10 years when in the absence of this merger their rates would have been adjusted sooner.

SEC submitted that the applicants should be required to update their cost allocation models within twelve months of completing the proposed transaction and file this with the $O E B$, together with a proposal to adjust over time any rates that are too high or too low relative to the OEB's cost allocation policies. The OEB accepts SEC's proposal and makes it a condition of approval."
[...]
"Newmarket-Tay Power Distribution Ltd. shall update their cost allocation models and file these models with the OEB no later than twelve months following Newmarket-Tay Power Distribution Ltd.'s acquisition of all shares of Midland Power Utility Corporation. This filing shall also include a proposal that demonstrates how rates that are too high or too low relative to the OEB's cost allocation policies will be adjusted over time.,"

On September 12, 2019, NT Power filed updated cost allocation models and a proposal to align certain customer classes such that the classes are within the OEB target bands.

[^0]On September 27, 2019, NT Power received a letter from the OEB stating:
"The OEB also notes that Newmarket-Tay Power is due to file an incentive ratesetting mechanism (IRM) application on November 4, 2019. It is the OEB's expectation that Newmarket-Tay Power will incorporate its cost allocation update and proposal as part of its upcoming IRM application."

As such, on November 11, 2019, NT Power proceeded to file an updated cost allocation and proposal as part of this proceeding. NT Power noted that the updated cost allocation proposal is based on 2018 actuals, while the IRM application is for a 2020 test year. To incorporate the updated cost allocation into the IRM application, NT Power proposed adjustments to the approved 2019 rates which reflected the results of the updated cost allocation as the input into the IRM model for 2020 IRM rates.

In addition, in response to Staff IR-12, NT Power filed an Appendix H to the IRRs, which updated the cost allocation model for MRZ and NTRZ to determine the revenues at existing rates based on the 2019 approved rates without adjustments.

During the Settlement Conference, the Parties agreed to adopt the approach in Appendix H in the NT Power Updated Cost Allocation but apply changes outlined in Section 1.2.3 of this Partial Settlement Proposal. The resulting cost allocation model is attached to this Partial Settlement Proposal at Appendix A to support this proposed settlement.

### 1.1.2 Unique Cost Allocation Approach

In reaching settlement on the Issue, the Parties agree that NT Power's Updated Cost Allocation in this proceeding is unique.

The comparison chart below shows the uniqueness of the NT Power's Updated Cost Allocation compared to a typical cost allocation study filed with a Cost of Service application ("Typical Cost Allocation") assuming a 2020 test year.

| Allocation <br> Requirements | Typical Cost Allocation | NT Power's Updated Cost |
| :---: | :---: | :---: |
| Volumes | Volumes are forecasted for the <br> 2020 test year and weather <br> normalized | Actual 2018 volumes which are <br> not weather normalized |
| Number of <br> Customers/Connections | Forecasted number of <br> customers/connections for 2020 <br> test year | Actual number of <br> customers/connections in 2018 |
| Revenue at Existing <br> Rates | 2020 Test year volumes and <br> number of <br> customers/connections times <br> 2019 rates | 2018 actual volumes and <br> number of <br> customers/connections times <br> 2019 rates |


| Allocation <br> Requirements | Typical Cost Allocation | NT Power's Updated Cost |
| :---: | :---: | :---: |
| Revenue Requirement | Forecast revenue requirement <br> for 2020 test year | 2018 actual costs |

### 1.2 Complete Settlement of Cost Allocation Issue

Subject to the adjustments below in this Partial Settlement Proposal, all Parties support and agree that the cost allocation methodology is appropriate and results in reasonable revenue-to-cost ratios.. The Parties have reached a complete settlement on the Issue.

### 1.2.1 Corrections Made During the Discovery and Settlement Process

During the interrogatory phase, the following changes were made to the cost allocation model as a result of the IRRs:
i. Updated the transformation allowance values for the GS >50 kW class in tab I6.1 for the NTRZ model as per responses to Staff IR-13. The update is required because the transformer ownership allowance (TOA) kW originally filed for NTRZ CAM was incorrect. The TOA filed was $34,038 \mathrm{kw}$ and should have been $515,873 \mathrm{~kW}$.
ii. Revised the calculations of NCP values in tab I8 for the NTRZ model as per responses to Staff IR-11 and Staff IR-14. The update is required to reflect the number of residential and GS<50 customers using the line transformer and secondary assets owned by NT Power in the NTRZ.
iii. Updated the information in MRZ and NTRZ tab E1 Categorization, rows 24 and 25 to be consistent with the information provided on page 51 of the Board Direction on Cost Allocation Methodology For Electricity Distributors (Cost Allocation Review - EB 2005 0317) dated September 29, 2006. The Parties respectfully suggest that this change be made to the OEB's provincial cost allocation model, since it appears this inconsistency has been in place for a number of years.
iv. Updated MRZ model Sheet I6.2 cell E25 with a value of 84 as per response to Staff IR14. The update is required to reflect the correct number of GS $<50$ customers using the NT Power secondary assets in the MRZ.
v. Updated MRZ model Sheet I6.2 Customer Data cells D21 and E21 to reflect the correct number of 6,453 residential and 771 GS $<50$ customers as per response to VECC IR2(a)(i). The update is required because the incorrect number of residential and GS $<50$ customers were originally filed.
vi. Updated MRZ Tab I6.1 cells D37 and E37 to reflect adjustments to additional charges for residential $(\$ 17,906)$ and GS $<50$ customers $\$ 272$ per response to VECC IR-2(a)(ii). The
update is required because of the change to the number of residential and GS<50 customers filed from (v) above.
vii. Updated MRZ Sheet I8 NCP Demand Data in cells F57, F63 and F69 to reflect that 32\% of the total load as per response to Staff IR-15uses the line transformer assets owned by NT Power in the MRZ. This percentage is $100 \%$ minus the percentage of load that receives a transformation allowance which is $68 \%$.

In addition, in response Question 3.3 to VECC's Pre-Settlement Clarification Questions, NT Power determined the account balances for MRZ needed to be adjusted to remove services assets from the underground conduit account 1840 and underground conduits and conductor account 1845 and included in account 1855 , services assets. The following changes were made to the cost allocation model as a result:
i. CA Sheet I. 3 cell D142 updated from $\$ 868,788$ to $\$ 312,764$ (APH 1840).
ii. CA Sheet I. 3 cell D143 updated from $\$ 915,839$ to $\$ 329,702$ (APH 1845).
iii. CA Sheet I. 3 cell D145 updated from $\$ 353,420$ to $\$ 1,495,582$ (APH 1855).
iv. CA Sheet I. 4 cell D48 updated from $36 \%$ to $100 \%$ (1840-Primary).
v. CA Sheet I. 4 cell D49 updated from $64 \%$ to $0 \%$ (1840-Secondary).
vi. CA Sheet I. 4 cell D52 updated from $36 \%$ to $100 \%$ (1845-Primary).
vii. CA Sheet I. 4 cell D53 updated from $64 \%$ to $0 \%$ (1845 - Secondary).

At the Settlement Conference, NT Power identified an error in the MRZ model Sheet I6.2Customer Data. The number of residential customers should have been 6,453 in cells D22, D23, D24, and D25, consistent with the change made to cell D21 referenced above in IRR part v.

All of these changes are reflected in the NT Power Updated Cost Allocation attached as Appendix A.

### 1.2.2 Adjustment to Revenue-to-Cost ratio

NT Power agrees to adjust the Revenue-to-Cost ratios to align certain customer classes within the OEB cost allocation target bands effective May 1, 2020. These customer classes are: Street Lighting, and Unmetered Scattered Load for NT Power Rate Zone and Street Lighting for Midland Rate Zone. This will impact the NT Power Rate Zone's street light, unmetered scattered load and residential customer classes and Midland Rate Zone's street lights and GS>50 customer classes.

The following Tables 1 to 5 from the Updated Cost Allocation Tables 1 to 5 live excel model shows the adjustments made and provide support to the proposed adjustments by customer class by fixed and variable rates.

## Table 1 - Revenue vs costs band adjustment analysis

|  | Revenue vs Cost ratio |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Rate Class | OEB target bands | CAM Revenue | CAM <br> Cost | CAM <br> Revenue to Cost Ratio \% | Adj \$ to OEB target band | Revenue vs <br> Cost ratio \% incl adj |
| Residential - NTRZ | 85-115\% | 12,780,279 | 13,759,727 | 92.88\% | 288,516 | 94.98\% |
| General Service Less Than 50 kW - NTRZ | 80-120\% | 3,376,562 | 2,903,302 | 116.30\% |  | 116.30\% |
| General Service 50 to 4,999 kW - NTRZ Therm \& | 80-120\% | 3,613,606 | 3,439,208 | 105.07\% |  | 105.07\% |
| Sentinel Lighting - NTRZ | 80-120\% | 12,265 | 10,593 | 115.78\% |  | 115.78\% |
| Street Lighting - NTRZ | 80-120\% | 515,417 | 196,916 | 261.74\% | $(279,118)$ | 120.00\% |
| Unmetered Scattered Load - NTRZ | 80-120\% | 22,707 | 11,091 | 204.73\% | $(9,398)$ | 120.00\% |
|  |  |  |  |  |  |  |
| Residential - MRZ | 85-115\% | 2,878,452 | 2,871,403 | 100.25\% |  | 100.25\% |
| General Service Less Than 50 kW - MRZ | 80-120\% | 724,082 | 617,071 | 117.34\% |  | 117.34\% |
| General Service 50 to 4,999 kW - MRZ | 80-120\% | 1,068,865 | 1,251,616 | 85.40\% | 58,567 | 90.08\% |
| Street Lighting - MRZ | 80-120\% | 112,490 | 44,936 | 250.33\% | $(58,567)$ | 120.00\% |
| Unmetered Scattered Load - MRZ | 80-120\% | 6,803 | 5,666 | 120.07\% |  | 120.07\% |
| Total Revenue Requirement |  | 25,111,528 | 25,111,529 |  |  |  |
| Miscellaneous Revenue |  | $(3,629,364)$ | $(3,629,364)$ |  |  |  |
| Total Base Revenue Reqirement |  | 21,482,164 | 21,482,165 |  |  |  |

Table 2-2019 Fixed and Variable rates by rate class

| Rate Class | 2019 Fixed <br> May fixed | 2019 Variable <br> May variable | 2018 billing determinants (16.1 \& I6.2) |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Fixed |  | Variable |  |
| Residential - NTRZ | 27.61 | - | 32,622 | \# of cust | 282,139,763 | kWh |
| General Service Less Than 50 kW - NTRZ | 31.01 | 0.0203 | 3,186 | \# of cust | 91,548,982 | kWh |
| General Service 50 to 4,999 kW - NTRZ Thermal | 140.62 | 4.8511 |  |  |  |  |
| General Service 50 to 4,999 kW - NTRZ Interval | 140.62 | 4.9867 |  |  |  |  |
| General Service 50 to 4,999 kW - NTRZ Ther \& Inter | 140.62 | 4.9189 | 384 | \# of cust | 621,805 | kW |
| Sentinel Lighting - NTRZ | 3.30 | 12.6396 | 32 | \# of cust | 764 | kW |
| Street Lighting - NTRZ | 3.24 | 16.1088 | 9,091 | \# of connects | 6,897 | kW |
| Unmetered Scattered Load - NTRZ | 17.91 | 0.0206 | 46 | \# of cust | 552,037 | kWh |
|  |  |  |  |  |  |  |
| Residential - MRZ | 30.94 | - | 6,453 | \# of cust | 50,684,557 | kWh |
| General Service Less Than 50 kW - MRZ | 23.03 | 0.0170 | 771 | \# of cust | 24,374,246 | kWh |
| General Service 50 to 4,999 kW - MRZ | 65.09 | 3.3170 | 108 | \# of cust | 282,527 | kW |
| Street Lighting - MRZ | 3.94 | 9.0935 | 1,846 | \# of connects | 1,410 | kW |
| Unmetered Scattered Load - MRZ | 10.65 | 0.0114 | 11 | \# of cust | 395,009 | kWh |

Table 3-2019 Fixed and Variable proportion by rate class

| 2019 Distribution Revenue |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Rate Class | Annual fixed revenue | Annual variable revenue | Annual variable transforme r allowance | Total annual revenue excl addl chgs 16.1 | Fixed proportion \% | $\qquad$ proportion $\%$ |
| Residential - NTRZ | 10,808,321 | - | - | 10,808,321 | 100.0\% | 0.0\% |
| General Service Less Than 50 kW - NTRZ | 1,185,574 | 1,858,444 | - | 3,044,019 | 38.9\% | 61.1\% |
| General Service 50 to 4,999 kW - NTRZ Ther \& Int | 647,977 | 3,058,597 | $(438,492)$ | 3,268,082 | 19.8\% | 80.2\% |
| Sentinel Lighting - NTRZ | 1,268 | 9,657 | - | 10,925 | 11.6\% | 88.4\% |
| Street Lighting - NTRZ | 353,460 | 111,102 | - | 464,562 | 76.1\% | 23.9\% |
| Unmetered Scattered Load - NTRZ | 9,886 | 11,372 | - | 21,258 | 46.5\% | 53.5\% |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Residential - MRZ | 2,395,870 | - | - | 2,395,870 | 100.0\% | 0.0\% |
| General Service Less Than 50 kW - MRZ | 213,074 | 414,362 | - | 627,436 | 34.0\% | 66.0\% |
| General Service 50 to 4,999 kW - MRZ | 84,357 | 937,142 | $(116,073)$ | 905,426 | 9.3\% | 90.7\% |
| Street Lighting - MRZ | 87,279 | 12,822 | - | 100,101 | 87.2\% | 12.8\% |
| Unmetered Scattered Load - MRZ | 1,406 | 4,503 | - | 5,909 | 23.8\% | 76.2\% |
| Total | 15,788,472 | 6,418,001 | $(554,565)$ | 21,651,908 |  |  |

Table 4-2019 Proposed Fixed and Variable proportion by rate class

|  | Proposed band adjustment |  |  | 2019 rates |  |  |  |  |  | 2019 Proposed fixed/variable proportions |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Rate Class | Total annual band adjustmen | Annual fixed split | Annual variable split | Monthly <br> fixed rate <br> adj | Monthly variable rate adj | Monthly fixed rate | Monthly variable rate | Monthly fixed rate with band adj | Monthly variable rate with band adj | Annual fixed revenue with band | Annual variable revenue with band | Total annual revenue with band adj |
| Residential - NTRZ | 288,516 | 288,516 | - | 0.74 | - | 27.61 | - | 28.35 | - | 11,096,837 | - | 11,096,837 |
| General Service Less Than 50 kW - NTRZ | - | - | - | - | - | 31.01 | 0.0203 | 31.01 | 0.0203 | 1,185,574 | 1,858,444 | 3,044,019 |
| General Service 50 to 4,999 kW - NTRZ The, | - | - | - | - | - | 140.62 | 4.9189 | 140.62 | 4.9189 | 647,977 | 3,058,597 | 3,706,574 |
| Sentinel Lighting - NTRZ | - | - | - | - | - | 3.30 | 12.6396 | 3.30 | 12.6396 | 1,268 | 9,657 | 10,925 |
| Street Lighting - NTRZ | $(279,118)$ | $(212,365)$ | $(66,752)$ | (1.95) | (9.6785) | 3.24 | 16.1088 | 1.29 | 6.4303 | 141,095 | 44,350 | 185,445 |
| Unmetered Scattered Load - NTRZ | $(9,398)$ | $(4,371)$ | $(5,027)$ | (7.92) | (0.0091) | 17.91 | 0.0206 | 9.99 | 0.0115 | 5,516 | 6,345 | 11,860 |
|  | - |  |  |  |  |  |  |  |  |  |  |  |
| Residential - MRZ | - | - | - | - | - | 30.94 | - | 30.94 | - | 2,395,870 | - | 2,395,870 |
| General Service Less Than 50 kW - MRZ | - | - | - | - | - | 23.03 | 0.0170 | 23.03 | 0.0170 | 213,074 | 414,362 | 627,436 |
| General Service 50 to 4,999 kW - MRZ | 58,567 |  | 58,567 | - | 0.2073 | 65.09 | 3.3170 | 65.09 | 3.5243 | 84,357 | 995,709 | 1,080,065 |
| Street Lighting - MRZ | $(58,567)$ | $(51,065)$ | $(7,502)$ | (2.31) | (5.3204) | 3.94 | 9.0935 | 1.63 | 3.7731 | 36,214 | 5,320 | 41,534 |
| Unmetered Scattered Load - MRZ | - | - | - | - | - | 10.65 | 0.0114 | 10.65 | 0.0114 | 1,406 | 4,503 | 5,909 |
| Total | (0) | 20,715 | $(20,715)$ |  |  |  |  |  |  | 15,809,186 | 6,397,286 | 22,206,473 |
|  |  |  |  |  |  |  |  |  |  | Transforme | Allowance | $(554,565)$ |
|  |  |  |  |  |  |  |  |  |  | Total |  | 21,651,908 |

Table 5-2019 Proposed monthly rate charges

| Table 5 - 2019 Proposed monthly rate charges |  |  |  |  |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: |
|  |  | Fixed distribution rate |  |  |

## Evidence:

Application: $\begin{aligned} & \text { 3.2.2 Revenue to Cost Ratio Adjustments } \\ & \text { 2019 Cost Allocation Model NTRZ Final_20190912.xls } \\ & \text { 2019 Cost Allocation Model MRZ Final_20190912.xls } \\ & \text { NTPower_Appl_2020NTRZRates_20191111 } \\ & \text { NTPower_Appl_2020MRZRates_20191111 } \\ & \text { NTPower_SUB_CA_20191111 }\end{aligned}$
IRRs: Board Staff IR-8, Board Staff IR-16, VECC IR-8
Appendices to this Partial Settlement Proposal: Appendix A
Settlement Models: Updated Cost Allocation Model Tables 1 to 5.xls

### 1.2.3 Adoption of "Appendix H" approach and Meter Reading Adjustments

Subject to the adjustments in this Partial Settlement Proposal, the Parties agree that the approach in Appendix H filed with the IRRs on February 7, 2020 should be adopted in the NT Power Updated Cost Allocation. Appendix H updates the cost allocation for MRZ and NTRZ, showing a cost allocation scenario where existing rates are the 2019 approved rates without adjustments. This represents one step closer to a "normal" cost allocation, as it deals only with base rates, and uses the most recent rates. The Parties believe that this approach produces a cost allocation result that more closely reflects what a cost allocation for 2020 would show in a cost of service proceeding.

Subsequent to the Settlement Conference, the Parties identified and agreed to adjustments to Appendix H. An updated Appendix H is filed with this Partial Settlement Proposal in live excel format with the following adjustments:

1. NT Power agrees to reduce the meter reading weighting factor for a smart meter with demand from 10.0 to 1.25 for GS $>50$ in the NT Power Rate Zone.
2. The total meter reading costs will also be reduced by $\$ 28,000$ in the NT Power Updated Cost Allocation model.

The high weighting factor was based on manual meter reading, but starting in 2020 GS $>50$ smart meters with demand will be read using an automated system. This will also reduce the costs of meter reading by an estimated $\$ 28,000$. Although it is not usual to make individual adjustments during IRM, in this unusual cost allocation the Parties believe that an adjustment for a known change in the test year is appropriate. A further reason that this adjustment to meter reading is appropriate is because the results of this cost allocation will most likely apply until rebasing at the end of the 10 year deferral period.

The above adjustments are implemented by making the following changes to the Appendix H NTRZ Cost Allocation model:
a. Sheet I3 cell D413 reduced costs by $\$ 28,000$ (meter reading costs)
b. Sheet I3 cell F13 reduced by $\$ 28,000$ (meter reading costs)
c. Sheet I7.2 cell C30 changed to 1.25 (meter weighting)

In addition, the customer numbers have been revised in the Appendix H MRZ Cost Allocation model (as with the previous model) as follows:
a. Sheet I6.2 cells D22, D23, D24 \& D25. Customer number changed to 6,453

## Evidence:

Application: 2019 Cost Allocation Model NTRZ Final_20190912.xls 2019 Cost Allocation Model MRZ Final_20190912.xls NTPower_Appl_2020NTRZRates_20191111
NTPower_Appl_2020MRZRates_20191111
NTPower_SUB_CA_20191111
IRRs: Board Staff IR-12, Board Staff IR-17
Appendices to this Partial Settlement Proposal: Appendix A
Settlement Models: Appendix H Settlement updated MRZ_SUB_CA_2020312.xls Appendix H Settlement updated NTRZ_SUB_CA_2020312.xls

## APPENDIX A - NT Power's Updated Cost Allocation

## APPENDIX A - NT Power's Updated Cost Allocation

## Ontario Energy Board

# 2019 Cost Allocation Model 

## Cost Allocation Model (CA Model) Version 3.6

## Instructions Sheet

## General:

These instructions are included with the OEB CA Model as a reference for distributor staff and other users of the model.

## Version 3.6 is designed for use with 2019 COS rate applications.

The instructions are organized by Input sheet (11 to I9). The instructions are followed by suggestions of how to use Output sheets O1, O2, O3.1 and O3.6, and the Exhibit sheets E2 There are numerous references in these instructions to specific Excel cells in the Revenue Requirement Work Form ("RRWF"). The cross-references to RRWF are intended to ensure consistency within the application. It is probably most convenient to complete the RRWF first, then the CA model. If completing the CA model first, leave the required cross references blank temporarily, e.g. at the top of worksheet I-3 and I-6.1, ignoring the corresponding error messages in the rose-coloured diagnostic cells. Once the RRWF is completed, the

## Worksheet I1 Introduction

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

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


## Worksheet I2 LDC Classes

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

- Input to Cell C-17 is copied to the header of all worksheets. When the CA Model is modified for a specific reason, such as a run using final proposed rates for the purposes of a draft rate order, a new description should be entered in Cell C-17.
- Cell C20 and below shows common rate class names. Substitute the proper name if applicable. Any input to Column D will appear as the column headings if different from - In Column E, choose Yes or No as applicable for the proposed customer classes, and
- Do not include microFIT as a rate classification in CA Model until further notice in the
- If the applicant is a Host Distributor with a separate class for the Embedded Distributor(s), use Row 29. Otherwise, a Host Distributor should refer to Filing Requirements for instructions on how to reflect the Embedded Distributor in the applicable - Be aware that the "Update" button hides and unhides columns, nothing more. If you have entered data for a class in an input sheet, the data will remain until you delete the data. (If you enter data for a class and subsequently change to 'No' for that class in I-2 and click Update, the data for the class will be hidden but will continue to affect range - For the user's convenience, a space is available at B46 to describe a scenario (customer classes, load data, choice of allocators, etc.) to keep track of alternative cost allocation outcomes as they are being studied. This information is in addition to the - The Residential, GS < 50 kW and Street Light customer classes are now locked from being edited and removed. This is to ensure that the Residential and Street Light class data are always in the same positions for the calculation of the street light adjustment


## Worksheet I3 Trial Balance Data

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

There are diagnostic cells at the top of I-3 for cross-references to the user's RRWF, to avoid filing information that is inconsistent. The CA model works regardless of whether the diagnostic messages in cells H 14 and H 16 are flagging a discrepancy.

- At Cell F10, input the return on equity RRWF tab 9 'Revenue Requirement' cell F23;
- At Cell F11, input the forecast of PILs from RRWF tab 9 'Revenue Requirement' cell
- At Cell F12, input Interest Cost from RRWF tab 9 'Revenue Requirement' cell F22;
- Cell F13 should be entered equal to RRWF tab 9 'Service Revenue Requirement' cell
- Cell F15 should be entered equal to RRWF tab 4 'Rate Base' cell G19
- Starting at Row 20, enter forecast amounts for USoA accounts in column D. The CA Model has a few rows that are inserted for finer granularity within existing accounts.
- Cells D78 and D79 are the balances in Account 1575 and 1576. The recovery of these balances is not done through the service revenue requirement and distribution rates, but rather through a rate rider per memo June 25, 2013. Current versions differ from Version - Column D contains the forecast amounts for the test year, and is to match the amounts in the rate application. For asset accounts, enter the mid-year average amounts matching - Remember to include revenue accounts as negative numbers, as in the Trial Balance.
- Note that SSS Administration revenue is now Account 4086, whereas it was previously a - Column $F$ is available to re-assign amounts among the accounts in Column D. If costs are removed from one USoA account and added to another account, the rationale for the re-assignment is to be provided by the distributor in its prefiled evidence.
- No rationale is required if the entries in column $F$ have been directed by Board policy. For example see note below re Account 4235.
- Row 274 has been added, to allow for new account 4086 SSS Administration Charge.
- Rows 284 and 285 have been added, to allow for separate allocation of the Account SetUp Charges sub-account distinct from other revenue streams in Account 4235. Enter the sub-account amounts at Cell F284 and F285 and enter negative sum at F283 (should be - Row 469 has been added to allow for inclusion of LEAP, distinct from other donations which are not recoverable. Enter full amount of Account 6205 in cell D468, negative amount of LEAP in F468, and positive amount of LEAP in F469. (Only the latter is - Column $G$ is used for costs that are directly allocated. Put the appropriate total amount in Column G, and the model places it into l-9 to be included in the class revenue - Note that the model has Rows in I9 for most capital and OM\&A accounts, but not revenue accounts. If an account has no corresponding Row in I9, the model does not - Column I has input cells in the new Rows. If necessary, enter the allocator for the account that the distributor considers most appropriate. (The model on the website has an allocator already selected at the suggestion of the CA Working Group, but the distributor is ultimately responsible for selecting the most appropriate allocator considering how it uses


## Worksheet I4 Break Out Assets

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

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


## Worksheet I5.1 Miscellaneous Data

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


## Worksheet I5.2 Weighting Factors

This worksheet is used to input a weighting factor for services and a weighting factor for Billing and Collection. Generally the Residential weighting factor should be 1.0, with each - Row 12: calculate weighting factors reflecting only installed capital costs recorded in Account 1855 - Services. Where there is variety of situations within a class, provide a single factor that is suitable for the whole class. See examples in the boxes below.

- Row 15: calculate weighting factors reflecting costs in Account 5315 - Customer Billing, Account 5320 - Collecting, and Account 5340 - Miscellaneous Customer Account
- Default weights are no longer provided in the model. The weights previously provided in version 1.2 can be found in the Board staff's implementation documentation [EB-2010-


## Example: Weighting Factor for Services:

Assume that the amount recorded in 1855 for a typical residential customer is $\$ 1,000$.
Assume that there are 500 customers in the GS>50 class.
Assume that 100 of them are industrial customers served by a single span of overhead conductor. The amount remaining on the books in Account 1855 is $\$ 500$, though the current cost of replacing the service including labour would be much larger.
Assume that 100 customers have underground service that required extensive permits, street repairs, and labour costs, as well as materials. The services are recent, and the amount Assume 300 customers have no costs recorded in Account 1855, and would have no cost recorded even if replaced (per distributor's accounting practice and conditions of service) Calculation of a single factor for GS $>50$ class -- weighted average of embedded book values $>[(100$ * \$5,000) + (100 * \$25,000) + (300 * \$0) ] / $500=\$ 6,000$ per customer
Weighting factor for residential @ \$1,000 is 1.00
Weighting factor for $\mathrm{GS}>50 \mathrm{~kW}=\$ 6,000 / \$ 1,000=6.00$

## Example: Weighting Factor for Billing and Collecting:

Assume that the Residential cost averaged over all residential customers is $\$ 1.50$ for bill preparation and mailing, $\$ 0.50$ to record revenue from a normal payment, and $\$ 1.00$ per bill on average for other costs associated with collecting, etc. that are recorded in accounts 5315, Assume that there are 15 customers in the USL class:
Assume that 5 of 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
Assume the other 10 USL customers have a small number of devices and require the same amount of effort as a typical residential customer. There are less issues with collecting, so the incidental costs are $\$ 0.50$ per month. Total cost is $\$ 2.50$ per bill
Calculation of index for USL class (weighted average of 5 and 10 customers)
$>[(5 * \$ 11.50)+(10 * \$ 2.50)] / 15=\$ 5.50$ per bill.
Weighting factor for Residential $=\$ 3.00 / \$ 3.00=1.00$
Weighting factor for USL $=\$ 5.50 / \$ 3.00=1.83$

## Worksheet I6.1 Revenue

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

- Cells B10, B13, B16 and B19 are used to flag internal inconsistencies that may exist amongst the application exhibits.
- Cell B10 - from Exhibit 3 of the application, input total energy from the test year load forecast, adjusted downward for distribution line losses.
- Cell B13 - from Exhibit 3 of the application, input the total billing demands of all demand-
- Cell B16 -from RRWF tab 8 Revenue Deficiency/Sufficiency H16.
- Cell B19 - enter data from RRWF tab 8. Revenue Deficiency/Sufficiency F18.
- Rows 25 and 26: enter weather-normalized load after line losses. These quantities will be the results found in the distributor's load forecast Exhibit 3.
- Row 29 is the forecast of billing demand of customers that are not Wholesale Market

Participants. Host distributors -- remember that this may apply to embedded distributors.

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


## Worksheet I6.2 Customer Data

This input sheet is for inputting the various customer data by rate class, such as number of 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
- The number of connections should be equal to or greater than the number of customers
- The allocation of customer-related costs is based on customer count and connections.
"Daisy-chaining" is the situation where the number of devices exceeds the number of connections. The allocation formula is appropriate if the distributors costs are proportional to the number of connections (and the corresponding weighting factor). If this is not appropriate to the applicant's proposed approach, change the cell reference in the formula (e.g. to the corresponding number of devices) in worksheet E2, row 82, and also in the calculated here (Rows 52 and 53). All relevant data inputs are automatically populated to allow for double checking each of the calculations.
- Cells J23 and J24 calculate the "adjusted connections" for the CCP and CCLT allocators by dividing the number of devices by the relevant street lighting adjustment factors. This calculation reflects the implementation of the OEB's cost allocation policy for


## Worksheet I7.1 Meter Capital

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

- As a general rule, include one meter per customer in this worksheet, i.e. include smart meter or standard meter, not both.
- Replace meter descriptions in Column C with new descriptions that match the meters actually in use, and input the applicable average installed replacement cost of each type of - If the cost of equipment used to download billing data is included in Account 1860 Meters, the cost of such equipment should be considered in this worksheet.
- Note that Account 1920 - Computer Hardware, Account 1925 - Computer Software and Account 1955 - Communications Equipment are allocated to the customer classes by the composite allocator Net Fixed Assets (excluding credit for capital contributions). If equipment for automated meter-reading and data storage are recorded in these accounts, the distributor may consider moving capital costs to Account 1860 - Meters in worksheet I3 and reflecting this in the meter capital weighting factors, with the objective of reaching a - Entries for USL, Street lighting and Sentinel Lighting in worksheet I7.1 and I7.2 are 0.

For any cost of estimating or verifying unmetered loads, see note re direct allocation under

## Worksheet I7.2 Meter Reading

The purpose of this input worksheet is to derive the weighting factors for the allocator CWMR, which is used only to allocate costs that are recorded in account 5310 Meter Reading Expense. The data in Column C are relative amounts, with the typical Residential reading - This worksheet has not been modified to reflect automated meter reading. The Rows in worksheet I7.2 continue to reflect differences in customer density, relative difficulty in reaching the meter, and frequency of reading the meter in the respective classes. To the extent that these factors are now more nearly uniform due to automated meter reading, Note that the cost of the Smart Meter Entity is treated as a pass-through cost with its own rate rider. It is not included in the service revenue requirement and is not allocated in this model, except as a component of Working Capital (account 4751).

## Worksheet I8 Demand Data

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

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


## Worksheet I9 Direct Allocation

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

- The total amount of direct allocation is found in column C. This amount must be attributed to one class, or to a subset of classes, in columns E - X.
- Remember that costs associated with verifying and updating estimates of unmetered loads may be allocated directly to the applicable class. [EB-2005-0317, Cost allocation - Additional information on direct allocations can be found above in the notes for Column G in input sheet I3 Trial Balance.
- The numerous columns to the right of I-9 are used for the purpose of burdening directlyallocated 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 01

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 worksheet l-3.

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

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

It may also be useful to run an updated version when preparing a Draft Rate Order:
> At worksheet I3, modify Miscellaneous Income accounts if necessary, along with forecast capital and OM\&A accounts, if any of these have changed as a result of a > At worksheet I6.1, modify the class load forecast inputs if it has changed since the original application, at Rows 25-27.
> At worksheet 16.1, 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 02

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

## Worksheet 03.1

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

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


## Worksheet 03.6

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

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

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

## Worksheet 06

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


## Worksheets E2 and E4

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

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


## Worksheet E3

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

- If proposing a PLCC of other than 400 Watts, this should be identified and explained in
- Worksheet E3 has been updated to use the "adjusted connections", calculated on Sheet l6.2 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

# 2019 Cost Allocation Model 

| Name of LDC: | Newmarket - Tay Power Distribution Ltd. - Newmarket - Tay Rate Zone |
| ---: | :--- |
| Application EB Number: | EB-2019-XXXX |
| Date of Application: | September-12-19 |
| Contact Information: |  |
| Name: Laurie Ann Cooledge |  |
| Title: | CFO |
| Phone Number: | $905-953-8548$ ext 2268 |
| E-Mail Address: | lauriec@nmhydro.ca |

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Brief Description of Each Worksheet's Function

| INPUTS | 11 | Intro | Brief explanation of what the pages do. |
| :---: | :---: | :---: | :---: |
|  | 12 | LDC data and Classes | Enter LDC specific information and number of classes etc |
|  | 13 | TB Data | Forecast Trial Balance |
|  | 14 | BO ASSETS | Break out assets into detail functions - bulk deliver, primary and secondary |
|  | 15.1 | Misc Data | Input for miscellaneous data where necessary - TBD |
|  | 15.2 | Weighting Factors | Invput for weighting factors to be applied to billing and services |
|  | 16.1 | Revenue | Input rates and volumes for working up revenue |
|  | 16.2 | Customer Data | Input customer related data for generating customer allocators |
|  | 17.1 | Meter Capital | Input meter related data for calculating capital costs weighing factors |
|  | 17.2 | Meter Reading | Input meter related data for calculating meter reading weighing factors |
|  | 18 | Demand Data | Input demand allocators using load data and making LDC specific adjustments |
|  | 19 | Direct Allocation |  |
| OUTPUTS | 01 | Revenue to cost | Output showing revenue to cost ratios, inter class subsidy etc. |
|  | 02 | Fixed Charge | Output showing the range for the Basic Customer charge - TBD |
|  | 02.1 | Line Transformer PLCC Adjustment |  |
|  | 02.2 | Primary Cost PLCC Adjustment |  |
|  | 02.3 | Secondary Cost PLCC Adjustment |  |
|  | 03.1 | Line Tran Unit Cost |  |
|  | 03.2 | Substat Tran Unit Cost |  |
|  | 03.3 | Primary Cost Pool |  |
|  | 03.4 | Secondary Cost Pool |  |
|  | 03.5 | USL Metering Credit |  |
|  | 03.6 | MicroFIT Charges |  |
|  | 04 | Summary by Class | Output showing summary of all allocation by class and by US of A |
|  | 05 | Detail by Class | Output showing details of individual allocation by class and by USofA |
|  | 06 | Source Data for E2 |  |
|  | 07 | Amortization |  |
| EXHIBITS | E1 | Categorization | Exhibit showing how costs are categorized |
|  | E2 | Allocation Factors | Exhibit summarizing all allocation factors created in 15 to 18 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
$\square$
2. LDC INPUT - Rate Classes
$\square$
3. LDC INPUT - Financial Data

4. LDC INPUT - Customer Data and Operating Stats

5. MODEL PROCESS - Categorization - OEB Defaults
```
Categorization
```

6. MODEL PROCESS - Allocators calculated from 4.

7. MODEL PROCESS - Detail Cost Elements by Rate Class

8. MODEL OUTPUT- Summaries by Rate Class


## 2019 Cost Allocation Model

## EB-2019-XXXX

Sheet I2 Class Selection - NTRZ

## Instructions:

Step 1: Please input identification of this Run in C15 and C17
Step 2: Please input your proposed rate classes.
Step 3: After all classes have been entered, Click the "Update" button in cell E41

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

Please provide summary identification of this Run
NTRZ

|  | Utility's Class Definition | Current |  |
| :---: | :--- | :--- | :---: |
| $\mathbf{1}$ | Residential |  | YES |
| $\mathbf{2}$ | GS < 20 |  | YES |
| 3 | GS>50-Regular | GENERAL SERVICE 50 TO 4,999 KW | YES |
| 4 | GS> 50-TOU |  | NO |
| 5 | GS >50-Intermediate |  | NO |
| 6 | Large Use >5MW |  | NO |
| 7 | Street Light | SENTINEL LIGHTING | YES |
| 8 | Sentinel | UNMETERED SCATTERED LOAD | 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



## Ontario Energy Board

## 2019 Cost Allocation Model

## EB-2019-XXXX

## Sheet 13 Trial Balance Data

Comparisons with RRWF

RRWF Reference:
9. cell F 23
9. cell F19
9. cell F22
9. cell F25
4. cell G19

| Return on Deemed Equity |  |
| :--- | ---: |
| Income Taxes (Grossed up) |  |
| Deemed Interest Expense | $\$ 2,960,756$ |
| Service Revenue Requirement | $\$ 1,832,657$ |
| Revenue Requirement to be Used in this <br> model (\$) | $\$ 20,320,837$ |
| Rate Base (\$) |  |
| Rate Base to be Used in this model (\$) | $\$ 75,685,469$ |


| From this Sheet | Differences? |
| :--- | :---: |
| $\$ 20,320,837$ |  |

Uniform System of Accounts - Detail Accounts

| $\qquad$ | Accounts | Forecast Financial Statement | Model Adjustments | Reclassify accounts | Direct Allocation | Reclassified Balance |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1005 | Cash | (\$3,047,068) |  |  |  | (\$3,047,068) |
| 1010 | Cash Advances and Working Funds | \$0 |  |  |  | \$0 |
| 1020 | Interest Special Deposits | \$0 |  |  |  | \$0 |
| 1030 | Dividend Special Deposits | \$0 |  |  |  | \$0 |
| 1040 | Other Special Deposits | \$0 |  |  |  | \$0 |
| 1060 | Term Deposits | \$0 |  |  |  | \$0 |
| 1070 | Current Investments | \$0 |  |  |  | \$0 |
| 1100 | Customer Accounts Receivable | \$9,847,842 |  |  |  | \$9,847,842 |
| 1102 | Accounts Receivable - Services | \$0 |  |  |  | \$0 |
| 1104 | Accounts Receivable - Recoverable Work | \$0 |  |  |  | \$0 |
| 1105 | Accounts Receivable - Merchandise, Jobbing, etc. | \$0 |  |  |  | \$0 |
| 1110 | Other Accounts Receivable | \$6,878,388 |  |  |  | \$6,878,388 |
| 1120 | Accrued Utility Revenues | \$9,650,939 |  |  |  | \$9,650,939 |
| 1130 | Accumulated Provision for Uncollectible Accounts-Credit | $(\$ 93,428)$ |  |  |  | $(\$ 93,428)$ |
| 1140 | Interest and Dividends Receivable | \$0 |  |  |  | \$0 |
| 1150 | Rents Receivable | \$0 |  |  |  | \$0 |
| 1170 | Notes Receivable | \$0 |  |  |  | \$0 |
| 1180 | Prepayments | \$401,681 |  |  |  | \$401,681 |
| 1190 | Miscellaneous Current and Accrued Assets | \$0 |  |  |  | \$0 |
| 1200 | Accounts Receivable from Associated Companies | \$0 |  |  |  | \$0 |
| 1210 | Notes Receivable from Associated Companies | \$0 |  |  |  | \$0 |
| 1305 | Fuel Stock | \$0 |  |  |  | \$0 |
| 1330 | Plant Materials and Operating Supplies | \$645,851 |  |  |  | \$645,851 |
| 1340 | Merchandise | \$0 |  |  |  | \$0 |
| 1350 | Other Materials and Supplies | \$0 |  |  |  | \$0 |
| 1405 | Long Term Investments in Non-Associated Companies | \$0 |  |  |  | \$0 |
| 1408 | Long Term Receivable - Street Lighting Transfer | \$0 |  |  |  | \$0 |
| 1410 | Other Special or Collateral Funds | \$0 |  |  |  | \$0 |
| 1415 | Sinking Funds | \$0 |  |  |  | \$0 |
| 1425 | Unamortized Debt Expense | \$0 |  |  |  | \$0 |
| 1445 | Unamortized Discount on Long-Term Debt--Debit | \$0 |  |  |  | \$0 |
| 1455 | Unamortized Deferred Foreign Currency Translation Gains and Losses | \$0 |  |  |  | \$0 |
| 1460 | Other Non-Current Assets | \$0 |  |  |  | \$0 |
| 1465 | O.M.E.R.S. Past Service Costs | \$0 |  |  |  | \$0 |
| 1470 | Past Service Costs - Employee Future Benefits | \$0 |  |  |  | \$0 |
| 1475 | Past Service Costs - Other Pension Plans | \$0 |  |  |  | \$0 |





| 4630 | Maintenance of Water Wheels, Turbines and Generators | \$0 |  |  |  | \$0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4635 | Maintenance of Generating and Electric Plant | \$0 |  |  |  | \$0 |
| 4640 | Maintenance of Miscellaneous Power Generation Plant | \$0 |  |  |  | \$0 |
| 4705 | Power Purchased | \$66,295,629 | \$1,529,825 |  |  | \$67,825,454 |
| 4708 | Charges-WMS | \$2,592,647 |  |  |  | \$2,592,647 |
| 4710 | Cost of Power Adjustments | (\$26,021,859) | \$26,021,859 |  |  | \$0 |
| 4712 | Charges-One-Time | \$5,730 |  |  |  | \$5,730 |
| 4714 | Charges-NW | \$4,912,002 |  |  |  | \$4,912,002 |
| 4715 | System Control and Load Dispatching | \$0 |  |  |  | \$0 |
| 4716 | Charges-CN | \$4,770,412 |  |  |  | \$4,770,412 |
| 4720 | Other Expenses | \$0 |  |  |  | \$0 |
| 4725 | Competition Transition Expense | \$0 |  |  |  | \$0 |
| 4730 | Rural Rate Assistance Expense | \$0 |  |  |  | \$0 |
| 4750 | Charges-LV | \$172,043 |  |  |  | \$172,043 |
| 4751 | Charges - Smart Metering Entity Charge | \$232,748 |  |  |  | \$232,748 |
| 4805 | Operation Supervision and Engineering | \$0 |  |  |  | \$0 |
| 4810 | Load Dispatching | \$0 |  |  |  | \$0 |
| 4815 | Station Buildings and Fixtures Expenses | \$0 |  |  |  | \$0 |
| 4820 | Transformer Station Equipment - Operating Labour | \$0 |  |  |  | \$0 |
| 4825 | Transformer Station Equipment - Operating Supplies and Expense | \$0 |  |  |  | \$0 |
| 4830 | Overhead Line Expenses | \$0 |  |  |  | \$0 |
| 4835 | Underground Line Expenses | \$0 |  |  |  | \$0 |
| 4840 | Transmission of Electricity by Others | \$0 |  |  |  | \$0 |
| 4845 | Miscellaneous Transmission Expense | \$0 |  |  |  | \$0 |
| 4850 | Rents | \$0 |  |  |  | \$0 |
| 4905 | Maintenance Supervision and Engineering | \$0 |  |  |  | \$0 |
| 4910 | Maintenance of Transformer Station Buildings and Fixtures | \$0 |  |  |  | \$0 |
| 4916 | Maintenance of Transformer Station Equipment | \$0 |  |  |  | \$0 |
| 4930 | Maintenance of Towers, Poles and Fixtures | \$0 |  |  |  | \$0 |
| 4935 | Maintenance of Overhead Conductors and Devices | \$0 |  |  |  | \$0 |
| 4940 | Maintenance of Overhead Lines - Right of Way | \$0 |  |  |  | \$0 |
| 4945 | Maintenance of Overhead Lines - Roads and Trails Repairs | \$0 |  |  |  | \$0 |
| 4950 | Maintenance of Overhead Lines - Snow Removal from Roads and Trails | \$0 |  |  |  | \$0 |
| 4960 | Maintenance of Underground Lines | \$0 |  |  |  | \$0 |
| 4965 | Maintenance of Miscellaneous Transmission Plant | \$0 |  |  |  | \$0 |
| 5005 | Operation Supervision and Engineering | \$395,026 |  |  |  | \$395,026 |
| 5010 | Load Dispatching | \$0 |  |  |  | \$0 |
| 5012 | Station Buildings and Fixtures Expense | \$0 |  |  |  | \$0 |
| 5014 | Transformer Station Equipment - Operation Labour | \$0 |  |  |  | \$0 |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses | \$0 |  |  |  | \$0 |
| 5016 | Distribution Station Equipment - Operation Labour | \$8,488 |  |  |  | \$8,488 |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses | \$704 |  |  |  | \$704 |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour | \$37,613 |  |  |  | \$37,613 |
| 5025 | Overhead Distribution Lines \& Feeders - Operation Supplies and Expenses | \$3,502 |  |  |  | \$3,502 |
| 5030 | Overhead Subtransmission Feeders - Operation | \$0 |  |  |  | \$0 |
| 5035 | Overhead Distribution Transformers- Operation | \$3,064 |  |  |  | \$3,064 |
| 5040 | Underground Distribution Lines and Feeders Operation Labour | \$347,515 |  |  |  | \$347,515 |
| 5045 | Underground Distribution Lines \& Feeders - Operation Supplies \& Expenses | \$816 |  |  |  | \$816 |
| 5050 | Underground Subtransmission Feeders - Operation | \$0 |  |  |  | \$0 |
| 5055 | Underground Distribution Transformers - Operation | \$2,529 |  |  |  | \$2,529 |
| 5060 | Street Lighting and Signal System Expense | \$0 |  |  |  | \$0 |
| 5065 | Meter Expense | \$112,893 |  |  |  | \$112,893 |
| 5070 | Customer Premises - Operation Labour | \$141,953 |  |  |  | \$141,953 |
| 5075 | Customer Premises - Materials and Expenses | \$0 |  |  |  | \$0 |
| 5085 | Miscellaneous Distribution Expense | \$649,191 |  |  |  | \$649,191 |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | \$0 |  |  |  | \$0 |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid | \$31,313 |  |  |  | \$31,313 |
| 5096 | Other Rent | \$0 |  |  |  | \$0 |
| 5105 | Maintenance Supervision and Engineering | \$264,796 |  |  |  | \$264,796 |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations | \$0 |  |  |  | \$0 |
| 5112 | Maintenance of Transformer Station Equipment | \$0 |  |  |  | \$0 |
| 5114 | Maintenance of Distribution Station Equipment | \$50,016 |  |  |  | \$50,016 |
| 5120 | Maintenance of Poles, Towers and Fixtures | \$45,783 |  |  |  | \$45,783 |
| 5125 | Maintenance of Overhead Conductors and Devices | \$440,708 |  |  |  | \$440,708 |
| 5130 | Maintenance of Overhead Services | \$0 |  |  |  | \$0 |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | \$99,381 |  |  |  | \$99,381 |
| 5145 | Maintenance of Underground Conduit | \$696 |  |  |  | \$696 |
| 5150 | Maintenance of Underground Conductors and Devices | \$249,801 |  |  |  | \$249,801 |
| 5155 | Maintenance of Underground Services | \$58,528 |  |  |  | \$58,528 |
| 5160 | Maintenance of Line Transformers | \$118,121 |  |  |  | \$118,121 |
| 5165 | Maintenance of Street Lighting and Signal Systems | \$14,378 |  |  |  | \$14,378 |
| 5170 | Sentinel Lights - Labour | \$2,996 |  |  |  | \$2,996 |
| 5172 | Sentinel Lights - Materials and Expenses | \$0 |  |  |  | \$0 |
| 5175 | Maintenance of Meters | \$186,154 |  |  |  | \$186,154 |
| 5178 | Customer Installations Expenses- Leased Property | \$0 |  |  |  | \$0 |
| 5185 | Water Heater Rentals - Labour | \$0 |  |  |  | \$0 |
| 5186 | Water Heater Rentals - Materials and Expenses | \$0 |  |  |  | \$0 |
| 5190 | Water Heater Controls - Labour | \$0 |  |  |  | \$0 |
| 5192 | Water Heater Controls - Materials and Expenses | \$0 |  |  |  | \$0 |


| 5195 | Maintenance of Other Installations on Customer Premises | \$0 |  |  | \$0 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 5205 | Purchase of Transmission and System Services | \$0 |  |  | \$0 |
| 5210 | Transmission Charges | \$0 |  |  | \$0 |
| 5215 | Transmission Charges Recovered | \$0 |  |  | \$0 |
| 5305 | Supervision | \$159,389 |  |  | \$159,389 |
| 5310 | Meter Reading Expense | \$384,985 |  |  | \$384,985 |
| 5315 | Customer Billing | \$514,859 |  |  | \$514,859 |
| 5320 | Collecting | \$651,496 |  |  | \$651,496 |
| 5325 | Collecting- Cash Over and Short | \$39 |  |  | \$39 |
| 5330 | Collection Charges | \$0 |  |  | \$0 |
| 5335 | Bad Debt Expense | \$134,026 |  |  | \$134,026 |
| 5340 | Miscellaneous Customer Accounts Expenses | \$541 |  |  | \$541 |
| 5405 | Supervision | \$0 |  |  | \$0 |
| 5410 | Community Relations - Sundry | \$106,348 |  |  | \$106,348 |
| 5415 | Energy Conservation | \$0 |  |  | \$0 |
| 5420 | Community Safety Program | \$0 |  |  | \$0 |
| 5425 | Miscellaneous Customer Service and Informational Expenses | \$0 |  |  | \$0 |
| 5505 | Supervision | \$0 |  |  | \$0 |
| 5510 | Demonstrating and Selling Expense | \$0 |  |  | \$0 |
| 5515 | Advertising Expense | \$750 |  |  | \$750 |
| 5520 | Miscellaneous Sales Expense | \$0 |  |  | \$0 |
| 5605 | Executive Salaries and Expenses | \$80,976 |  |  | \$80,976 |
| 5610 | Management Salaries and Expenses | \$870,470 |  |  | \$870,470 |
| 5615 | General Administrative Salaries and Expenses | \$1,151,875 |  |  | \$1,151,875 |
| 5620 | Office Supplies and Expenses | \$107,965 |  |  | \$107,965 |
| 5625 | Administrative Expense Transferred Credit | \$0 |  |  | \$0 |
| 5630 | Outside Services Employed | \$1,462,381 |  |  | \$1,462,381 |
| 5635 | Property Insurance | \$167,424 |  |  | \$167,424 |
| 5640 | Injuries and Damages | \$0 |  |  | \$0 |
| 5645 | Employee Pensions and Benefits | \$0 |  |  | \$0 |
| 5650 | Franchise Requirements | \$0 |  |  | \$0 |
| 5655 | Regulatory Expenses | \$167,876 |  |  | \$167,876 |
| 5660 | General Advertising Expenses | \$0 |  |  | \$0 |
| 5665 | Miscellaneous General Expenses | \$114,898 |  |  | \$114,898 |
| 5670 | Rent | \$275,000 |  |  | \$275,000 |
| 5675 | Maintenance of General Plant | \$584,818 |  |  | \$584,818 |
| 5680 | Electrical Safety Authority Fees | \$0 |  |  | \$0 |
| 5681 | Special Purpose Charge Expense | \$0 |  |  | \$0 |
| 5685 | Independent Market Operator Fees and Penalties | \$0 |  |  | \$0 |
| 5705 | Amortization Expense - Property, Plant, and Equipment | \$5,320,386 | (\$1,229,809) |  | \$4,090,577 |
| 5710 | Amortization of Limited Term Electric Plant | \$0 |  |  | \$0 |
| 5715 | Amortization of Intangibles and Other Electric Plant | \$182,676 |  |  | \$182,676 |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | \$0 |  |  | \$0 |
| 5725 | Miscellaneous Amortization | \$0 |  |  | \$0 |
| 5730 | Amortization of Unrecovered Plant and Regulatory Study Costs | \$0 |  |  | \$0 |
| 5735 | Amortization of Deferred Development Costs | \$0 |  |  | \$0 |
| 5740 | Amortization of Deferred Charges | \$0 |  |  | \$0 |
| 6005 | Interest on Long Term Debt | \$1,296,751 | (\$1,296,751) | \$0 | \$1,832,657 |
| 6010 | Amortization of Debt Discount and Expense | \$0 |  |  | \$0 |
| 6015 | Amortization of Premium on Debt Credit | \$0 |  |  | \$0 |
| 6020 | Amortization of Loss on Reacquired Debt | \$0 |  |  | \$0 |
| 6025 | Amortization of Gain on Reacquired Debt--Credit | \$0 |  |  | \$0 |
| 6030 | Interest on Debt to Associated Companies | \$0 |  |  | \$0 |
| 6035 | Other Interest Expense | \$1,832,657 | (\$1,832,657) |  | (\$0) |
| 6040 | Allowance for Borrowed Funds Used During Construction--Credit | \$0 |  |  | \$0 |
| 6042 | Allowance For Other Funds Used During Construction | \$0 |  |  | \$0 |
| 6045 | Interest Expense on Capital Lease Obligations | \$0 |  |  | \$0 |
| 6105 | Taxes Other Than Income Taxes | \$168,874 |  |  | \$168,874 |
| 6110 | Income Taxes | \$4,283,942 | (\$4,283,942) | \$0 | \$877,089 |
| 6115 | Provision for Future Income Taxes | (\$1,984,217) | \$1,984,217 |  | \$0 |
| 6205 | Donations | \$36,500 | $(\$ 20,000)$ |  | \$16,500 |
| 6205-1 | Sub-account LEAP Funding | \$0 | \$20,000 |  | \$20,000 |
| 6210 | Life Insurance | \$0 |  |  | \$0 |
| 6215 | Penalties | \$3,501 |  |  | \$3,501 |
| 6225 | Other Deductions | \$0 |  |  | \$0 |
| 6305 | Extraordinary Income | \$0 |  |  | \$0 |
| 6310 | Extraordinary Deductions | \$0 |  |  | \$0 |
| 6315 | Income Taxes, Extraordinary Items | \$0 |  |  | \$0 |
| 6405 | Discontinues Operations - Income/ Gains | \$0 |  |  | \$0 |
| 6410 | Discontinued Operations - Deductions/ Losses | \$0 |  |  | \$0 |
| 6415 | Income Taxes, Discontinued Operations | \$0 |  |  | \$0 |
|  |  |  |  | \$0 |  |
|  |  |  |  | 4 |  |
|  |  |  |  | Reclassification Equals to Zero. O.K. to Proceed. |  |
|  |  |  |  |  |  |
|  | Asset Accounts Directly Allocated |  |  | \$0 |  |



| $\begin{gathered} \text { Enter Net Fixed Assets from the Revenue } \\ \text { Requirement Work Form, Rate Base sheet, } \\ \text { cell G15 } \end{gathered}$ |  | s62,052,251 |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Rate base and distribution assets |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | BALANCE SHEET TITEMS |  |  |  |  |  |  |  |  |  |  |  |  |
| Account | Descripition | $\underset{\substack{\text { Break out } \\ \text { Functions }}}{\text { a }}$ | BREAK OUT (\%) | break out (s) | Ater BO | Contributed Capital - 1995 |  |  | $\begin{aligned} & \text { Accumulated } \\ & \text { Depreciation - } \\ & 2120 \end{aligned}$ | $\substack{\text { Asset net of } \\ \text { Accumulated } \\ \text { Depereaition and } \\ \text { Contributed } \\ \text { Craital }}$ |  | Amortization of Limited Term Electric Plant |  | Amortization of Electric Plant Acquisition Adjustments |
| 1565 |  | so |  |  |  |  |  |  |  | - |  |  |  |  |
| 1805 | Land | 55,566.475 |  | (55,566,455) |  |  |  |  |  |  |  |  |  |  |
| ${ }^{18805-1}$ | Land Staiol 70 KV |  | 100.00\% | ${ }_{55,56,475}$ | 5.556.475 | so |  | s |  | 5.566,475 | so | so | so | 80 |
| $\frac{1806}{1806-1}$ | Land Rights Lend | so |  | so |  |  |  |  |  |  |  |  |  |  |
| ${ }^{18086-2}$ | Latan Righs staion 550 kV | so | 100.00\% |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ${ }^{\text {1808-2 }}$ | Builing s and Fixutues 500 kV |  | 100.00\% |  |  |  |  |  |  |  |  |  |  |  |
| $\frac{1810}{1810}$ | Leashold I Mpovemens | so | 0.00\% |  |  |  |  |  |  |  |  |  |  |  |
| 1810-2 |  |  | 100.00\% | so | - |  |  |  |  |  |  |  |  |  |
| 1815 | Trans Somerer Staion Equipment- Nomaly | so |  | so | - |  |  |  |  | . |  |  |  |  |
| 1820 | Distribuion Staiden Equipment- Normaly Primary beow 50 kV | \$12,166,198 |  | (\$12,166,188) | - |  |  |  |  | - |  |  |  |  |
| $1820-1$ | $\begin{aligned} & \text { Distribution Station Equipment } \\ & \text { - Normally Primary below } 50 \\ & \text { kV (Bulk) } \end{aligned}$ |  | 0.00\% | so | . |  |  |  |  | - |  |  |  |  |
| 1820-2 | $\begin{aligned} & \text { Distribution Station Equipment } \\ & \text { - Normally Primary below } 50 \\ & \text { kV Primary) } \end{aligned}$ |  | 94.80\% | \$11,53,556 | 11,53,556 |  |  | (898937) | (339845) | 0,004,073 | Stres, 71 |  |  |  |
| 1820-3 |  |  | 5.20\% | S632,642 | 632,642 |  |  | s ${ }^{\text {(88882) }}$ |  | 583,801 | 89,790 |  | S120266 |  |
| 1825 | Storae Bater Equipment | ${ }^{50}$ |  | so |  |  |  |  |  |  |  |  |  |  |
| 1825 |  |  | 0.00\% | so | - |  |  |  |  |  |  |  |  |  |
| 1825 |  |  | 100.00\% | so | - |  |  |  |  | . |  |  |  |  |
| 1830 | Poles. Towests and Fixures | S20,328,526 |  | ( $320,328.526)$ |  |  |  |  |  |  |  |  |  |  |
| 1830 | - |  | 0.00\% | so |  |  |  |  |  | - |  |  |  |  |
| 1830 | - Poles, Towers and Fixures - |  | 85.00\% | \$17,279,247 | 17,279,247 | (15, 58, 7 74) | 550788 | (1.0286899 |  | 10,878,672 | Sss,997 |  |  |  |
| 1830 | - Poess, Towers and Fixulues - |  | 15.00\% | \$3,049,279 | 3,049,279 | (82, 200,7) | ${ }_{505524}$ | (116600 |  | 187,083 | 5188774 |  |  |  |
| 1835 | Overead Conductors and Devices | \$15,900,702 |  | ( $1515,900,722)$ |  |  |  |  |  |  |  |  |  |  |
| $1835 \cdot 3$ | Overhead Conductors and Devices Subtransmission Bulk Delivery |  | 0.00\% | so | - |  |  |  |  | - |  |  |  |  |
| $1835-4$ | Overhead Conductors and Devices Primary Primary |  | 75.00\% | \$11,925,527 | 11,925,527 | (18.47, 199 | S778.122 | s (1.409,700) |  | 6,265,825 | 5337.84 |  |  |  |
| 1835.5 | Overhead Conductors and Devices |  | 25.00\% | 53,95, 176 | 3,975,176 | (81.50, 5097 | st67.999 | - 515.484$)$ |  | 1,986,632 | 511862 |  |  |  |
| ${ }^{1840}$ | Undefrgound Condut Undergound Codutit - Buk | s7,028.009 |  | (57,028.809) |  |  |  |  |  |  |  |  |  |  |
| ${ }^{1840.3}$ | Undergr Delivery |  | 0.00\% | so | $\bigcirc$ |  |  |  |  |  |  |  |  |  |
| 1840.4 <br> $1840-5$ <br> 1 | Undefrgound Conduti- Pimary |  | $\xrightarrow{100.00 \%} 0$ | ${ }^{57,028,809}$ so | 7,028,809 |  |  |  |  | ${ }^{4.971 .542} 1$ | ${ }_{\substack{\text { sis5 238 } \\ \text { s5024 }}}$ |  |  |  |
| 1845 | Underground Conductors and | \$15,072.636 |  | ( $115,072,836)$ | - |  |  |  |  |  |  |  |  |  |
| $1845-3$ | Underground Conductors and |  | 0.00\% | so | - |  |  |  |  | - |  |  |  |  |
| $1845-4$ | Undersound Conductors and |  | 100.00\% | \$15,072,636 | 15.072,636 | (3, 378.1.35) | S665472 | s 12.48285 |  | 8,73,689 | \%9,435 |  |  |  |
| 1845.5 | Undergound Conductors and |  | 0.00\% | so | - | (81,323589) | S446991 | (766, 95 |  | 2,001,773 | 5156.12 |  |  |  |
| 1850 | Line Transtomets | \$12,760,799 |  | so | 12,760,799 | (84,87, 129] | 5518.524 | - 124887011 |  | 5,935,184 | \$59,4.56 |  |  |  |
| 1855 | Serices | ร9,674,275 |  | so | 9,677,275 | (83697,771) | S398,106 | - 20071,35 |  | 4,298,605 | s28, 154 |  |  |  |
| 1860 | Meters | \$7,66,063 |  | so | 7,669,063 | [8289,1077) | 5311.82 |  |  | 2,87,009 | ${ }_{5552955}$ |  |  |  |
|  | Total | S106,15, 484 |  | so | s106,157,484 | ( $533,79,445$ ) | ${ }_{53,593,473}$ | (151,252,263) | [ 5639,645$]$ | 59,05,604 | ${ }_{53,45,947}$ | Sol | \$182,676 | s0 |
|  | SUB TOTAL from 13 | S106, 157,484 |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  | 5705 | 5710 | 5715 | 5720 |

## 2019 Cost Allocation Model

Sheet 14 Break Out Worksheet - NTRZ



## 2019 Cost Allocation Model

Sheet 14 Break Out Worksheet - NTRZ



## 2019 Cost Allocation Model

## EB-2019-XXXX

Sheet I5.1 Miscellaneous Data Worksheet - NTRZ


䍂 Ontario Energy Board
2019 Cost Allocation Model

EB-2019-XXXX
Sheet I5.2 Weighting Factors Worksheet - NTRZ

| Sheet 15.2 Weighting Factors Worksheet - NTRZ |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1 | 2 | 3 | 7 | 8 | 9 |
|  | Residential | GS $<50$ | $\begin{gathered} \text { GENERAL } \\ \text { SERVICE 50 TO } \\ \hline \end{gathered}$ | Street Light | SENTINEL LIGHTING | UNMETERED SCATTERED |
| Insert Weighting Factor for Services Account 1855 |  | $0.1 \bigcirc$ |  |  |  | 0.0 |

Insert Weighting Factor for Billing and
Collecting

| 1.0 | 1.0 | 1.9 | 0.4 |  | 0.4 |
| :--- | :--- | :--- | :--- | :--- | :--- |

## 2019 Cost Allocation Model

## EB-2019-XXXX

Sheet I6.I Revenue Worksheet - NTRZ

| Total kWhs from Load Forecast | $655,906,325$ |
| :---: | ---: |


| Total kWs from Load Forecast | 629,466 |
| :---: | ---: |


| Deficiency/sufficiency (RRWF 8. <br> cell F51) | 281,944 |
| :---: | ---: |


| Miscellaneous Revenue (RRWF 5. <br> cell F48) | $2,985,613$ |
| :---: | ---: |


|  |  |  | 1 | 2 | 3 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | ID | Total | Residential | GS <50 | $\begin{aligned} & \text { GENERAL } \\ & \text { SERVICE } 50 \text { TO } \\ & 4,999 \text { KW } \end{aligned}$ | Street Light | SENTINEL <br> LIGHTING | UNMETERED SCATTERED LOAD |
| Billing Data |  |  |  |  |  |  |  |  |
| Forecast kWh | CEN | 655,906,325 | 282,139,763 | 91,548,982 | 278,825,252 | 2,565,174 | 275,116 | 552,037 |
| Forecast kW | CDEM | 629,466 | - | - | 621,805 | 6,897 | 764 | - |
| Forecast kW, included in CDEM, of customers receiving line transformer allowance |  | 515,873 |  |  | 515,873 |  |  |  |
| 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 | 651,438,541 | 282,139,763 | 91,548,982 | 274,357,468 | 2,565,174 | 275,116 | 552,037 |


|  |  |  |  |  |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: | ---: |

## 2019 Cost Allocation Model

## EB-2019-XXXX

Sheet I6.2 Customer Data Worksheet - NTRZ

|  |  |  | 1 | 2 | 3 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | ID | Total | Residential | GS <50 | GENERAL SERVICE 50 TO 4,999 KW | Street Light | SENTINEL <br> LIGHTING | UNMETERED SCATTERED LOAD |
| Billing Data |  |  |  |  |  |  |  |  |
| Bad Debt 3 Year Historical Average | BDHA | \$116,400 | \$84,080 | \$9,470 | \$22,850 | \$0 | \$0 | \$0 |
| Late Payment 3 Year Historical Average | LPHA | \$170,032 | \$96,454 | \$28,065 | \$45,214 | \$66 | \$63 | \$171 |
| Number of Bills | CNB | 435,276 | 391,464 | 38,232 | 4,608 | 36 | 384 | 552 |
| Number of Devices | CDEV |  |  |  |  | 9,091 |  |  |
| Number of Connections (Unmetered) | CCON | 9,169 |  |  |  | 9,091 | 32 | 46 |
| Total Number of Customers | CCA | 36,195 | 32,622 | 3,186 | 384 | 3 |  |  |
| Bulk Customer Base | CCB | 36,192 | 32,622 | 3,186 | 384 |  |  |  |
| Primary Customer Base | CCP | 36,512 | 32,622 | 3,186 | 384 | 320 |  |  |
| Line Transformer Customer Base | CCLT | 34,853 | 31,782 | 2,506 | 245 | 320 |  |  |
| Secondary Customer Base | CCS | 31,388 | 31,146 | 242 | - |  | - |  |
| Weighted - Services | CWCS | 31,164 | 31,146 | 18 | - | - | - | - |
| Weighted Meter -Capital | CWMC | 10,086,640 | 7,824,777 | 1,407,669 | 853,502 | 692 | - | - |
| Weighted Meter Reading | CWMR | 36,508 | 32,622 | 3,186 | 697 | 3 | - | - |
| Weighted Bills | CWNB | 438,743 | 391,464 | 38,232 | 8,624 | 16 | 167 | 241 |

## Bad Debt Data

| Historic Year: | 2015 |
| :--- | :--- |
| Historic Year: | 2016 |
| Historic Year: | 2017 |
| e-year average |  |


| 167,051 | 89,371 | 9,131 | 68,550 |  |  |  |
| ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| 84,581 | 75,565 | 9,016 | - |  |  |  |
| 97,567 | 87,305 | 10,262 | - |  |  |  |
| $\mathbf{1 1 6 , 4 0 0}$ | $\mathbf{8 4 , 0 8 0}$ | $\mathbf{9 , 4 7 0}$ | $\mathbf{2 2 , 8 5 0}$ |  |  |  |

## Street Lighting Adjustment Factors

$\square$

| Class | Customers/ <br> Devices | 4 NCP | Customers/ <br> Devices | 4 NCP |
| :--- | ---: | ---: | ---: | ---: |
| Residential | 32,622 | 244,761 | 31,782 | 238,459 |
| Street Light | 9,091 | 2,398 | 9,091 | 2,398 |


| Street Lighting Adjustment Factors |  |
| :--- | ---: |
| Primary | 28.4442 |
| Line Transformer | 28.4442 |

## 2019 Cost Allocation Model

EB-2019-XXXXX
Sheet I7.I Meter Capital Worksheet - NTRZ


2019 Cost Allocation Model

EB-2019-Xxxx
Sheet 17.2 Meter Reading Worksheet - NTRZ
Noeatian fatarars hased on


## Ontario Energy Board

## 2019 Cost Allocation Model

## EB-2019-XXXX

Sheet I8 Demand Data Worksheet - NTRZ

This is an input sheet for demand allocators.

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


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


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



## 䌡 Ontario Energy Board

## 2019 Cost Allocation Model

## EB-2019-XXXX

Sheet I9 Direct Allocation Worksheet - NTRZ

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

|  |  |  |  | 1 | 2 | 3 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USOA Account \# | Accounts | Direct Allocation | $\|$Total Allocated to <br> Rlated <br> Classifications? | Residential | GS $<50$ | LSERVICE 50 TO4 | Street Light | :ENTINEL LIGHTINC | ERED SCATTERED |

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

Instructions:
Instructions:
The Following is Used to Allocate Directly Allocated Costs from 13 to Rate
Class

| 1805 | Land | \$0 | Yes |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1806 | Land Rights | \$0 | Yes |  |  |  |  |  |  |  |
| 1808 | Buildings and Fixtures | \$0 | Yes |  |  |  |  |  |  |  |
| 1810 | Leasehold Improvements | \$0 | Yes |  |  |  |  |  |  |  |
| 1815 | Transtormer Station Equipment - Normally | \$0 | Yes |  |  |  |  |  |  |  |
| 1820 | Distribution Station Equipment - Normally | \$0 | Yes |  |  |  |  |  |  |  |
| 1825 | Storage Battery Equipment | \$0 | Yes |  |  |  |  |  |  |  |
| 1830 | Poles, Towers and Fixtures | \$0 | Yes |  |  |  |  |  |  |  |
| 1835 | Overhead Conductors and Devices | \$0 | Yes |  |  |  |  |  |  |  |
| 1840 | Underground Conduit | \$0 | Yes |  |  |  |  |  |  |  |
| 1845 | Underground Conductors and Devices | \$0 | Yes |  |  |  |  |  |  |  |
| 1850 | Line Transtormers | \$0 | Yes |  |  |  |  |  |  |  |
| 1855 | Sevices | \$0 | Yes |  |  |  |  |  |  |  |
| 1860 | Meters | \$0 | Yes |  |  |  |  |  |  |  |
|  | blank row | \$0 | Yes |  |  |  |  |  |  |  |
| 1905 | Land | \$0 | Yes |  |  |  |  |  |  |  |
| 1906 | Land Rights | \$0 | Yes |  |  |  |  |  |  |  |
| 1908 | Buildings and Fixtures | \$0 | Yes |  |  |  |  |  |  |  |
| 1910 | Leasehold Improvements | \$0 | Yes |  |  |  |  |  |  |  |
| 1915 | Office Furniture and Equipment | \$0 | Yes |  |  |  |  |  |  |  |
| 1920 | Computer Equipment - Hardware | \$0 | Yes |  |  |  |  |  |  |  |
| 1925 | Computer Software | \$0 | Yes |  |  |  |  |  |  |  |
| 1930 | Transporataion Equipment | \$0 | Yes |  |  |  |  |  |  |  |
| 1935 | Stores Equipment | \$0 | Yes |  |  |  |  |  |  |  |
| 1940 | Tools, Shop and Garage Equipment | \$0 | Yes |  |  |  |  |  |  |  |
| 1945 | Measurement and Testing Equipment | \$0 | Yes |  |  |  |  |  |  |  |
| 1950 | Power Operated Equipment | \$0 | Yes |  |  |  |  |  |  |  |
| 1955 | Communication Equipment | \$0 | Yes |  |  |  |  |  |  |  |
| 1960 | Miscellaneous Equipment | \$0 | Yes |  |  |  |  |  |  |  |
| 1970 | Load Management Controls - Customer Premises | \$0 | Yes |  |  |  |  |  |  |  |
| 1975 | Load Management Controls - Utility Premises | \$0 | Yes |  |  |  |  |  |  |  |


| Demand Related |
| :--- |
| UscoA <br> Account\# \# |



| 1980 | System Supervisory Equipment | \$0 | Yes |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1990 | Other Tangible Property | \$0 | Yes |  |  |  |  |  |  |  |
| 2005 | Property Under Capital Leases | \$0 | Yes |  |  |  |  |  |  |  |
| 2010 | Electric Plant Purchased or Sold | \$0 | Yes |  |  |  |  |  |  |  |
| 2050 | Completed Construction Not Classified-Electric | \$0 | Yes |  |  |  |  |  |  |  |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, \& Equipment | \$0 | Yes |  |  |  |  |  |  |  |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles | \$0 | Yes |  |  |  |  |  |  |  |
|  | Directly Allocated Net Fixed Assets | \$0 |  | \$0 | \$0 | \$0 | \$0 | so |  | so |
| 5005 | Operation Supervision and Engineering | \$0 | Yes |  |  |  |  |  |  |  |
| 5010 | Load Dispatching | \$0 | Yes |  |  |  |  |  |  |  |
| 5012 | Station Buildings and Fixures Expense | \$0 | Yes |  |  |  |  |  |  |  |
| 5014 | Transformer Station Equipment - Operation Labour | \$0 | Yes |  |  |  |  |  |  |  |
| 5015 | Transformer Station Equipment - | \$0 | Yes |  |  |  |  |  |  |  |
| 5016 | Distribution Station Equipment - Operation | \$0 | Yes |  |  |  |  |  |  |  |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses | \$0 | Yes |  |  |  |  |  |  |  |
| 5020 | Overhead Distribution Lines and Feeders | \$0 | Yes |  |  |  |  |  |  |  |
| 5025 | Overhead Distribution Lines \& Feeders Operation Supplies and Expenses | \$0 | Yes |  |  |  |  |  |  |  |
| 5030 | Overhead Subtransmission Feeders Operation | \$0 | Yes |  |  |  |  |  |  |  |
| 5035 | Overhead Distribution TransformersOperation | \$0 | Yes |  |  |  |  |  |  |  |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | \$0 | Yes |  |  |  |  |  |  |  |
| 5045 | Underground Distribution Lines \& Feeders - Operation Supplies \& Expenses | \$0 | Yes |  |  |  |  |  |  |  |
| 5050 | Underground Subtransmission Feeders Operation | \$0 | Yes |  |  |  |  |  |  |  |
| 5055 | Underground Distribution Transformers Operation | \$0 | Yes |  |  |  |  |  |  |  |
| 5065 | Meter Expense | \$0 | Yes |  |  |  |  |  |  |  |
| 5070 | Customer Premises - Operation Labour | \$0 | Yes |  |  |  |  |  |  |  |
| 5075 | Customer Premises - Materials and Expenses | \$0 | Yes |  |  |  |  |  |  |  |
| 5085 | Miscellaneous Distribution Expense | \$0 | Yes |  |  |  |  |  |  |  |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | \$0 | Yes |  |  |  |  |  |  |  |
| 5095 | Overhead Distribution Lines and Feeders Rental Paid | \$0 | Yes |  |  |  |  |  |  |  |
| 5096 | Other Rent | \$0 | Yes |  |  |  |  |  |  |  |
| 5105 | Maintenance Superision and Engineering | \$0 | Yes |  |  |  |  |  |  |  |
| 5110 | Maintenance of Buildings and Fixtures Distribution Stations | \$0 | Yes |  |  |  |  |  |  |  |
| 5112 | Maintenance of Transformer Station Equipment | \$0 | Yes |  |  |  |  |  |  |  |
| 5114 | Maintenance of Distribution Station <br> Equipment | \$0 | Yes |  |  |  |  |  |  |  |
| 5120 | Maintenance of Poles, Towers and Fixtures | \$0 | Yes |  |  |  |  |  |  |  |
| 5125 | Maintenance of Overhead Conductors and Devices | \$0 | Yes |  |  |  |  |  |  |  |
| 5130 | Maintenance of Overhead Services | \$0 | Yes |  |  |  |  |  |  |  |
| 5135 | Overhead Distribution Lines and Feeders Right of Way | \$0 | Yes |  |  |  |  |  |  |  |


| 1980 | System Supervisory Equipment | \$0 | \$0 | \$0 |
| :---: | :---: | :---: | :---: | :---: |
| 1990 | Other Tangible Property | \$0 | \$0 | \$0 |
| 2005 | Property Under Capital Leases | \$0 | \$0 | \$0 |
| 2010 | Electric Plant Purchased or Sold | s0 | \$0 | \$0 |
| 2050 | Completed Construction Not ClassifiedElectric | \$0 | \$0 | so |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, \& Equipment | so | so | 50 |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles | \$0 | \$0 | \$0 |
|  | Directly Allocated Net Fixed Assets | \$0 | \$0 | \$0 |
| 5005 | Operation Supervision and Engineering | \$0 | so | \$0 |
| 5010 | Load Dispatching | s0 | \$0 | \$0 |
| 5012 | Station Buildings and Fixtures Expense | \$0 | so | \$0 |
| 5014 | Transformer Station Equipment | s0 | so | so |
| 5015 | Transformer Station Equipment - | so | \$0 | \$0 |
| 5016 | Distribution Station Equipment - Operation | \$0 | \$0 | \$0 |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses | s0 | \$0 | \$0 |
| 5020 | Overhead Distribution Lines and Feeders Operation Labour | s0 | \$0 | \$0 |
| 5025 | Overhead Distribution Lines \& Feeders Operation Supplies and Expenses | \$0 | so | \$0 |
| 5030 | Overhead Subtransmission Feeders Operation | \$0 | \$0 | \$0 |
| 5035 | Overhead Distribution TransformersOperation | s0 | so | so |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | \$0 | so | \$0 |
| 5045 | Underground Distribution Lines \& Feeders - Operation Supplies \& |  |  |  |
|  | Expenses Underground Subtransmission Feeders - | \$0 | so | \$0 |
| 5050 | Operation | \$0 | \$0 | \$0 |
| 5055 | Underground Distribution Transformers Operation | \$0 | \$0 | \$0 |
| 5065 | Meter Expense | \$0 | so | \$0 |
| 5070 | Customer Premises - Operation Labour | \$0 | \$0 | \$0 |
| 5075 | Customer Premises - Materials and Expenses | so | \$0 | \$0 |
| 5085 | Miscellaneous Distribution Expense | \$0 | so | \$0 |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | \$0 | \$0 | \$0 |
| 5095 | Overhead Distribution Lines and Feeders Rental Paid | \$0 | \$0 | \$0 |
| 5096 | Other Rent | \$0 | \$0 | \$0 |
| 5105 | Maintenance Superision and Engineering | so | so | \$0 |
| 5110 | Maintenance of Buildings and Fixtures Distribution Stations | \$0 | \$0 | \$0 |
| 5112 | Maintenance of Transformer Station | \$0 | \$0 |  |
|  | Maintenance of Distribution Station |  |  |  |
| 5114 | Equipment | so | so | \$0 |
| 5120 | Maintenance of Poles, Towers and Fixtures | \$0 | \$0 | \$0 |
| 5125 | Maintenance of Overhead Conductors and Devices | \$0 | so | \$0 |
| 5130 | Maintenance of Overhead Services | \$0 | so | \$0 |
| 51 | Overhead Distribution Lines and Feeders Right of Way | \$0 | \$0 | \$0 |



| 5145 | Maintenance of Underground Conduit | so | so | so |
| :---: | :---: | :---: | :---: | :---: |
| 5150 | Maintenance of Underground Conductors and Devices | \$0 | so | \$0 |
| 5155 | Maintenance of Underground Services | \$0 | \$0 | \$0 |
| 5160 | Maintenance of Line Transformers | \$0 | so | \$0 |
| 5175 | Maintenance of Meters | so | so | so |
| 5305 | Supenision | so | so | so |
| 5310 | Meter Reading Expense | \$0 | so | \$0 |
| 5315 | Customer Billing | so | so | \$0 |
| 5320 | Collecting | so | so | \$0 |
| 5325 | Collecting- Cash Over and Short | so | so | so |
| 5330 | Collection Charges | so | \$0 | \$0 |
| 5335 | Bad Debt Expense | so | so | \$0 |
| 53 | Miscellaneous Customer Accounts Expenses | \$0 | \$0 | \$0 |
| 5405 | Supenision | \$0 | so | \$0 |
| 5410 | Community Relations - Sundry | \$0 | so | \$0 |
| 5415 | Energy Conservation | so | so | \$0 |
| 5420 | Community Safety Program | so | so | so |
| 5425 | Miscellaneous Customer Service and Informational Expenses | \$0 | \$0 | \$0 |
| 5505 | Supenision | \$0 | so | \$0 |
| 5510 | Demonstrating and Selling Expense | so | so | so |
| 5515 | Adverisising Expense | \$0 | so | s0 |
| 5520 | Miscellaneous Sales Expense | so | so | \$0 |
| 5605 | Executive Salaries and Expenses | \$0 | so | \$0 |
| 5610 | Management Salaries and Expenses | so | so | \$0 |
| 5615 | General Administrative Salaries and Expenses | \$0 | \$0 | \$0 |
| 5620 | Office Supplies and Expenses | so | so | \$0 |
| 5625 | Administrative Expense Transferred Credit | s0 | so | \$0 |
| 5630 | Outside Serices Employed | so | so | \$0 |
| 5635 | Property Insurance | so | so | \$0 |
| 5640 | Injuries and Damages | \$0 | so | \$0 |
| 5645 | Employee Pensions and Benefits | so | \$0 | so |
| 5650 | Franchise Requirements | so | so | \$0 |
| 5655 | Regulatory Expenses | so | so | \$0 |
| 5660 | General Adverisising Expenses | \$0 | \$0 | \$0 |
| 5665 | Miscellaneous General Expenses | \$0 | \$0 | \$0 |
| 5670 | Rent | so | so | so |
| 5675 | Maintenance of General Plant | so | so | \$0 |



|  |  |  |  |  |
| :--- | :--- | ---: | ---: | ---: |
| 5680 | Electrical Satety Authority Fees |  |  |  |


| GS> 50-TOU | $\underset{\text { Intermediate }}{\text { GS }>50-}$ | Large Use >5MW | Street Light | SENTINEL | $\begin{aligned} & \text { UNMETERED } \\ & \text { SCATTERED } \\ & \text { LOAD } \end{aligned}$ | Embedded Distributor | $\left.\right\|_{\substack{\text { Back-up/Standby } \\ \text { Power }}}$ | Rate Class 1 | Rate class 2 | Rate class 3 | Rate class 4 | Rate class 5 | Rate class 6 | Rate class 7 | Rate class 8 | Rate class 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |


| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | s0 |  |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | s0 | s0 | \$0 | \$0 | \$0 | so | \$0 | s0 |  |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
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| so | so | so | \$0 | \$0 | so | so | so | \$0 | so | \$0 | \$0 | so | so | \$0 | \$0 | \$0 |
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| \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 |
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| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
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| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
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| \$0 | \$0 | so | so | \$0 | \$0 | \$0 | \$0 | \$0 | so | so | \$0 | \$0 | \$0 | \$0 | so | \$0 |
| \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | so | so | \$0 | \$0 | \$0 | \$0 | so | \$0 |
| \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | s0 | \$0 |
| \$0 | \$0 | so | so | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | s0 | \$0 |
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| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
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|  | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |



| USoA Account \# | Accounts | Residential | GS < 50 | GENERAL SERVICE 50 TO $4,999 \mathrm{KW}$ | GS> 50 -TOU | $\underset{\substack{\text { Ins }>50-\\ \text { Intermediate }}}{ }$ | Large Use $\mathbf{5} 5 \mathrm{MW}$ | Street Light | SENTINEL Lighting | UNMETERED SCATTERED LOAD | Embedded Distributor | $\left\lvert\, \begin{gathered} \text { Back-up/Standby } \\ \text { Power } \end{gathered}\right.$ | Rate Class 1 | Rate class 2 | Rate class 3 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |



| 1980 | System Superisory Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
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| 1990 | Other Tangible Property | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2005 | Property Under Capital Leases | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2010 | Electric Plant Purchased or Sold | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | s0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2050 | Completed Construction Not Classified-Electric | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | s0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, \& Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | s0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | Directly Allocated Net Fixed Assets | \$0 | so | \$0 | so | so | so | so | \$0 | \$0 | \$0 | so | so | so | so |
| 5005 | Operation Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | s0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5010 | Load Dispatching | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5012 | Station Buildings and Fixures Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | s0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5014 | Transformer Station Equipment - Operation Labour | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5015 | Transformer Station Equipment - | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5016 | Distribution Station Equipment - Operation Labour | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | s0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | s0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5020 | Operhead Distribution Lines and Feeders Operation Labour | \$0 | \$0 | \$0 | s0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5025 | Overhead Distribution Lines \& Feeders Operation Supplies and Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | s0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5030 | Overhead Subtransmission Feeders Operation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5035 | Overhead Distribution TransformersOperation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5045 | Underground Distribution Lines \& Feeders - Operation Supplies \& Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | s0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5050 | Underground Subtransmission Feeders Operation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5055 | Underground Distribution Transformers - Operation | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5065 | Meter Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | s0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5070 | Customer Premises - Operation Labour | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5075 | Customer Premises - Materials and Expenses | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5085 | Miscellaneous Distribution Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5095 | Overhead Distribution Lines and Feeders Rental Paid | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5096 | Other Rent | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5105 | Maintenance Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5110 | Maintenance of Buildings and Fixtures Distribution Stations | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5112 | Maintenance of Transformer Station <br> Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5114 | Maintenance of Distribution Station Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5120 | Maintenance of Poles, Towers and <br> Fixtures | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5125 | Maintenance of Overhead Conductors and Devices | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5130 | Maintenance of Overhead Serrices | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |


| 5145 | Maintenance of Underground Conduit | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5150 | Maintenance of Underground Conductors and Devices | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5155 | Maintenance of Underground Services | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5160 | Maintenance of Line Transtormers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5175 | Maintenance of Meters | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5305 | Superision | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5310 | Meter Reading Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5315 | Customer Billing | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5320 | Collecting | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5325 | Collecting- Cash Over and Short | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5330 | Collection Charges | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5335 | Bad Debt Expense | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 |
| 5340 | Miscellaneous Customer Accounts Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5405 | Supenision | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 |
| 5410 | Community Relations - Sundry | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | s0 |
| 5415 | Energy Conservation | \$0 | \$0 | so | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5420 | Community Safety Program | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5425 | Miscellaneous Customer Service and | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5505 | Supenision | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5510 | Demonstrating and Selling Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | s0 | \$0 | \$0 | \$0 |
| 5515 | Advertising Expense | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 |
| 5520 | Miscellaneous Sales Expense | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5605 | Executive Salaries and Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 |
| 5610 | Management Salaries and Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5615 | General Administrative Salaries and Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | s0 | \$0 | \$0 | \$0 |
| 5620 | Office Supplies and Expenses | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | s0 |
| 5625 | Administrative Expense Transferred Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5630 | Outside Services Employed | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5635 | Property Insurance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5640 | Injuries and Damages | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5645 | Employee Pensions and Benefits | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5650 | Franchise Requirements | \$0 | \$0 | so | so | \$0 | \$0 | \$0 | \$0 | \$0 | so | s0 | \$0 | \$0 | \$0 |
| 5655 | Regulatory Expenses | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5660 | General Advertising Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5665 | Miscellaneous General Expenses | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5670 | Rent | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5675 | Maintenance of General Plant | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | s0 | \$0 | \$0 | \$0 |





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| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | s0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |


| so | so | so | s0 | so |  | so |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
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| so | so | so | so | so |  | so |
| so | so | so | so | so |  | so |
| so | so | so | so | so |  | so |
| s0 | so | so | so | so |  | so |
| so | so | so | so | so |  | so |
| so | so | so | so | so |  | so |
| so | so | so | so | so |  | so |
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| so | so | so | so | so |  | so |
| so | s0 ${ }_{\text {s0 }}$ | 50 80 | \$00 | ${ }_{50}^{50}$ |  | ¢00 |

## 2019 Cost Allocation Model

## EB-2018-XXXX

Sheet OI Revenue to Cost Summary Worksheet - MRZ
Instructions:
Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

| Rate Base Assets |  |  | 1 | 2 | 3 | 7 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | Residential | GS <50 | $\begin{gathered} \hline \text { GENERAL } \\ \text { SERVICE } 50 \text { TO } \\ 4,999 \mathrm{KW} \\ \hline \end{gathered}$ | Street Light | UNMETERED SCATTERED LOAD |
| crev | Distribution Revenue at Existing Rates | \$4,034,741 | \$2,395,870 | \$627,436 | \$905,426 | \$100,101 | \$5,909 |
| mi | Miscellaneous Revenue (mi) | \$643,752 | \$415,957 | \$79,198 | \$138,261 | \$9,605 | \$730 |
| Miscellaneous Revenue Input equals Output |  |  |  |  |  |  |  |
|  | Total Revenue at Existing Rates | \$4,678,493 | \$2,811,827 | \$706,634 | \$1,043,687 | \$109,706 | \$6,639 |
|  | Factor required to recover deficiency ( $1+\mathrm{D}$ ) | 1.0278 |  |  |  |  |  |
|  | Distribution Revenue at Status Quo Rates | \$4,146,939 | \$2,462,494 | \$644,884 | \$930,604 | \$102,884 | \$6,073 |
|  | Miscellaneous Revenue (mi) | \$643,752 | \$415,957 | \$79,198 | \$138,261 | \$9,605 | \$730 |
|  | Total Revenue at Status Quo Rates | \$4,790,691 | \$2,878,452 | \$724,082 | \$1,068,865 | \$112,490 | \$6,803 |
| Expenses |  |  |  |  |  |  |  |
| di | Distribution Costs (di) | \$1,069,800 | \$594,360 | \$121,065 | \$342,186 | \$10,673 | \$1,516 |
| cu | Customer Related Costs (cu) | \$561,978 | \$451,608 | \$83,288 | \$20,811 | \$5,967 | \$303 |
| ad | General and Administration (ad) | \$1,307,140 | \$832,326 | \$163,763 | \$296,338 | \$13,244 | \$1,468 |
| dep | Depreciation and Amortization (dep) | \$773,288 | \$409,436 | \$113,592 | \$243,601 | \$5,675 | \$984 |
| INPUT | PILs (INPUT) | \$109,081 | \$59,034 | \$13,691 | \$35,266 | \$948 | \$141 |
| INT | Interest | \$336,289 | \$181,999 | \$42,208 | \$108,724 | \$2,924 | \$435 |
|  | Total Expenses | \$4,157,576 | \$2,528,763 | \$537,608 | \$1,046,927 | \$39,432 | \$4,847 |
| NI | Direct Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | Allocated Net Income (NI) | \$633,115 | \$342,640 | \$79,463 | \$204,689 | \$5,504 | \$819 |
|  | Revenue Requirement (includes NI) | \$4,790,691 | \$2,871,403 | \$617,071 | \$1,251,616 | \$44,936 | \$5,666 |
|  |  | Revenue Requirement Input equals Output |  |  |  |  |  |
| dpgpaccum depco | Rate Base Calculation |  |  |  |  |  |  |
|  | Net Assets |  |  |  |  |  |  |
|  | Distribution Plant - Gross | \$15,175,982 | \$8,198,746 | \$1,998,262 | \$4,830,755 | \$127,739 | \$20,480 |
|  | General Plant - Gross | \$2,121,623 | \$1,163,240 | \$272,510 | \$664,524 | \$18,475 | \$2,873 |
|  | Accumulated Depreciation | (\$3,492,064) | (\$1,792,705) | $(\$ 497,529)$ | (\$1,171,179) | $(\$ 25,993)$ | $(\$ 4,657)$ |
|  | Capital Contribution | (\$2,240,957) | (\$1,302,828) | $(\$ 318,549)$ | $(\$ 596,238)$ | $(\$ 19,666)$ | $(\$ 3,676)$ |
|  | Total Net Plant | \$11,564,584 | \$6,266,453 | \$1,454,694 | \$3,727,861 | \$100,555 | \$15,021 |
| COP | Directly Allocated Net Fixed Assets | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | Cost of Power (COP) | \$22,693,080 | \$6,203,093 | \$2,967,805 | \$13,410,975 | \$63,193 | \$48,014 |
|  | OM\&A Expenses | \$2,938,918 | \$1,878,294 | \$368,116 | \$659,335 | \$29,885 | \$3,288 |
|  | Directly Allocated Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | Subtotal | \$25,631,998 | \$8,081,387 | \$3,335,921 | \$14,070,310 | \$93,078 | \$51,302 |
|  | Working Capital | \$3,332,160 | \$1,050,580 | \$433,670 | \$1,829,140 | \$12,100 | \$6,669 |
| Total Rate Base |  | \$14,896,744 | \$7,317,033 | \$1,888,364 | \$5,557,002 | \$112,655 | \$21,690 |
| Equity Component of Rate Base |  | Rate Base Input equals Output |  |  |  | \$45,062 | \$8,676 |
|  |  | \$5,958,697 | \$2,926,813 | \$755,346 | \$2,222,801 |  |  |
| Net Income on Allocated Assets |  | \$633,115 | \$349,689 | \$186,474 | \$21,938 | \$73,058 | \$1,956 |
| Net Income on Direct Allocation Assets |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Net Income |  | \$633,115 | \$349,689 | \$186,474 | \$21,938 | \$73,058 | \$1,956 |
| RATIOS ANALYSIS |  |  |  |  |  |  |  |
| REVENUE TO EXPENSES STATUS QUO\% |  | 100.00\% | 100.25\% | 117.34\% | 85.40\% | 250.33\% | 120.07\% |
| EXISTING REVENUE MINUS ALLOCATED COSTS |  | $(\$ 112,198)$ | $(\$ 59,575)$ | \$89,563 | (\$207,929) | \$64,770 | \$973 |
|  |  | Deficiency Input equals Output |  |  |  |  |  |
|  | STATUS QUO REVENUE MINUS ALLOCATED COSTS | \$0 | \$7,049 | \$107,010 | (\$182,751) | \$67,554 | \$1,137 |
|  | RETURN ON EQUITY COMPONENT OF RATE BASE | 10.63\% | 11.95\% | 24.69\% | 0.99\% | 162.13\% | 22.54\% |

## 2019 Cost Allocation Model

## EB-2019-XXXX

## Sheet O2 Monthly Fixed Charge Min. © Max. Worksheet - NTRZ

| Output sheet showing minimum and maximum level for Monthly Fixed Charge |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Summary |  | 1 | 2 | 3 | 7 | 8 | 9 |
|  |  | Residential | GS $<50$ | GENERAL 4,999 KW | Street Light | SENTINEL LIGHTING | UNMETERED SCATTERED LOAD |
| Customer Unit Cost per month - Avoided Cost |  | \$5.69 | \$6.97 | $\begin{gathered} 4,999 \text { KW } \\ \hline \$ 15.80 \end{gathered}$ | \$0.26 | \$1.21 | \$1.06 |
| Customer Unit Cost per month - Directly Related |  | \$10.28 | \$12.28 | \$29.86 | \$0.52 | \$2.70 | \$2.54 |
| Customer Unit Cost per month - Minimum System with PLCC Adjustment |  | \$21.11 | \$19.87 | \$68.27 | \$1.37 | \$9.46 | \$9.33 |
| Existing Approved Fixed Charge |  | \$27.61 | \$31.01 | \$140.62 | \$3.24 | \$3.30 | \$17.91 |
| Information to be Used to Allocate PILs, ROD, ROE and A\&G |  | 1 | 2 | 3 | 7 | 8 | 9 |
|  | Total | Residential | GS $<50$ | $\begin{array}{c\|} \hline \text { GENERAL } \\ \text { SERVICE 50 TO } \\ 4,999 \mathrm{KW} \\ \hline \end{array}$ | Street Light | SENTINEL LIGHTING | UNMETERED SCATTERED LOAD |
| General Plant - Gross Assets <br> General Plant - Accumulated Depreciation | $\begin{gathered} \$ 5,484,955 \\ (\$ 2,492,309) \\ \$ 2,992,646 \end{gathered}$ | $\$ 3,435,775$ <br> \$1,874,593 | $\begin{aligned} & \$ 862,951 \\ & (\$ 342,116) \end{aligned}$ | $\begin{gathered} \$ 1,133,840 \\ (\$ 515,206) \\ \$ 618,635 \end{gathered}$ | $\begin{gathered} \$ 46,025 \\ (\$ 20,913) \\ \$ 25,112 \end{gathered}$ | $\begin{aligned} & \$ 3,172 \\ & (\$ 1,441) \\ & \$ 1,730 \end{aligned}$ | $\$ 3,192$ $(\$ 1,450)$ |
| General Plant - Net Fixed Assets |  |  | \$470,835 |  |  |  | \$1,741 |
| General Plant - Depreciation | \$631,630 | \$395,653 | \$99,375 | \$130,569 | \$5,300 | \$365 | \$368 |
| Total Net Fixed Assets Excluding General Plant | \$59,059,604 | \$34,316,339 | \$10,121,149 | \$14,363,470 | \$194,200 | \$31,673 | \$32,773 |
| Total Administration and General Expense | \$5,283,157 | \$3,810,453 | \$690,194 | \$715,956 | \$61,106 | \$2,621 | \$2,827 |
| Total O\&M | \$5,093,925 | \$3,714,701 | \$653,789 | \$659,311 | \$60,905 | \$2,506 | \$2,714 |

## Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

|  |  |  | 1 | 2 | 3 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA <br> Account \# | Accounts | Total | Residential | GS <50 | GENERAL SERVICE 50 TO $4,999 \mathrm{KW}$ | Street Light | SENTINEL Lighting | UNMETERED SCATTERED LOAD |
| 1860 | Distribution Plant <br> Meters | \$7,669,063 | \$5,949,326 | \$1,070,277 | \$648,934 | \$526 | \$0 | \$0 |
|  |  |  |  |  |  |  |  |  |
|  | Accumulated Amortization |  |  |  |  |  |  |  |
|  | Accum. Amortization of Electric Utility Plant - |  |  |  |  |  |  |  |
|  | Meters only | (\$4,852,055) | (\$3,764,013) | (\$677, 142) | (\$410,567) | (\$333) | so | \$0 |
|  | Meter Net Fixed Assets | \$2,817,009 | \$2,185,313 | \$393,135 | \$238,367 | \$193 | \$0 | \$0 |


|  | Misc Revenue |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4082 | Retail Services Revenues | (\$18,524) | (\$13,433) | (\$2,399) | (\$2,455) | (\$218) | (\$9) | (\$10) | CWNB |
| 4084 | Service Transaction Requests (STR) Revenues | (\$70) | (\$51) | (\$9) | (\$9) | (\$1) | (\$0) | (\$0) | 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 | (\$188,977) | $(\$ 107,201)$ | (\$31,192) | (\$50,251) | (\$73) | (\$70) | (\$190) | LPHA |
|  | Sub-total | (\$207,572) | (\$120,685) | (\$33,600) | (\$52,716) | (\$292) | (\$79) | (\$200) |  |
|  | Operation |  |  |  |  |  |  |  |  |
| 5065 | Meter Expense | \$112,893 | \$87,577 | \$15,755 | \$9,553 | \$8 | \$0 | \$0 | cwmc |
| 5070 | Customer Premises - Operation Labour | \$141,953 | \$102,087 | \$9,970 | \$1,202 | \$28,449 | \$100 | \$144 | CCA |
| 5075 | Customer Premises - Materials and Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | CCA |
|  | Sub-total | \$254,845 | \$189,664 | \$25,725 | \$10,754 | \$28,457 | \$100 | \$144 |  |
|  | Maintenance |  |  |  |  |  |  |  |  |
| 5175 | Maintenance of Meters | \$186,154 | \$144,411 | \$25,979 | \$15,752 | \$13 | \$0 | \$0 | 1860 |
|  | Billing and Collection |  |  |  |  |  |  |  |  |
| 5310 | Meter Reading Expense | \$384,985 | \$344,004 | \$33,597 | \$7,353 | \$32 | \$0 | \$0 | cWmR |
| 5315 | Customer Billing | \$514,859 | \$459,378 | \$44,865 | \$10,120 | \$18 | \$196 | \$282 | CWNB |
| 5320 | Collecting | \$651,496 | \$581,291 | \$56,771 | \$12,805 | \$23 | \$248 | \$357 | CWNB |
| 5325 | Collecting- Cash Over and Short | \$39 | \$34 | \$3 | \$1 | \$0 | \$0 | \$0 | CWNB |
| 5330 | Collection Charges | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | CWNB |
|  | Sub-total | \$1,551,378 | \$1,384,706 | \$135,236 | \$30,278 | \$73 | \$445 | \$639 |  |
|  | Total Operation, Maintenance and Billing | \$1,992,378 | \$1,718,781 | \$186,941 | \$56,784 | \$28,543 | \$545 | \$783 |  |
|  | Amortization Expense - Meters | \$552,955 | \$428,958 | \$77,169 | \$46,789 | \$38 | \$0 | \$0 |  |
|  | Allocated PILs | \$39,748 | \$30,773 | \$5,579 | \$3,394 | \$3 | \$0 | \$0 |  |
|  | Allocated Debt Return | \$83,053 | \$64,299 | \$11,657 | \$7,091 | \$5 | \$0 | \$0 |  |
|  | Allocated Equity Return | \$134,176 | \$103,879 | \$18,832 | \$11,456 | \$9 | \$0 | \$0 |  |
|  | Total | \$2,594,738 | \$2,226,006 | \$266,578 | \$72,800 | \$28,306 | \$465 | \$584 |  |

## Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

| USoA Account \# | Accounts | Total | Residential | GS <50 | GENERAL <br> SERVICE 50 TO <br> $4,999 \mathrm{KW}$ | Street Light | 8 <br> SENTINEL <br> LIGHTING | QUNMETERED <br> SCATTERED <br> LOAD | CWMC |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1860 | $\frac{\text { Distribution Plant }}{\text { Meters }}$ | \$7,669,063 | \$5,949,326 | \$1,070,277 | \$648,934 | \$526 | \$0 | \$0 |  |
|  | Accumulated Amortization |  |  |  |  |  |  |  |  |
|  | Accum. Amortization of Electric Utility Plant - |  |  |  |  |  |  |  |  |
|  | Meters only | (\$4,852,055) | (\$3,764,013) | (\$677,142) | (\$410,567) | (\$333) | \$0 | \$0 |  |
|  | Meter Net Fixed Assets | \$2,817,009 | \$2,185,313 | \$393,135 | \$238,367 | \$193 | \$0 | \$0 |  |
|  | Allocated General Plant Net Fixed Assets Meter Net Fixed Assets Including General Plant | \$147,957 | \$119,377 | \$18,289 | \$10,266 | \$25 | \$0 | \$0 |  |
|  |  | \$2,964,965 | \$2,304,690 | \$411,424 | \$248,634 | \$218 | \$0 | \$0 |  |
|  | Misc Revenue |  |  |  |  |  |  |  |  |
| 4082 | Retail Services Revenues | (\$18,524) | (\$13,433) | $(\$ 2,399)$ | (\$2,455) | (\$218) | (\$9) | (\$10) | cwn |
| 4084 | Service Transaction Requests (STR) Revenues | (\$70) | (\$51) | (\$9) | (\$9) | (\$1) | (\$0) | (\$0) | 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 | (\$188,977) | (\$107,201) | (\$31,192) | (\$50,251) | (\$73) | (\$70) | (\$190) | LPHA |
|  | Sub-total | (\$207,572) | (\$120,685) | (\$33,600) | ( $\$ 52,716$ ) | (\$292) | (\$79) | (\$200) |  |
|  | Operation |  |  |  |  |  |  |  |  |
| 5065 | Meter Expense | \$112,893 | \$87,577 | \$15,755 | \$9,553 | \$8 | \$0 | \$0 | cwmc |
| 5070 | Customer Premises - Operation Labour | \$141,953 | \$102,087 | \$9,970 | \$1,202 | \$28,449 | \$100 | \$144 | CCA |
| 5075 | Customer Premises - Materials and Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | CCA |

Sub-total

$$
\begin{array}{lllllll}
\$ 254,845 & \$ 189,664 & \$ 25,725 & \$ 10,754 & \$ 28,457 & \$ 100 & \$ 144
\end{array}
$$

| 5175 | $\frac{\text { Maintenance }}{\text { Maintenance of Meters }}$ | \$186,154 | \$144,411 | \$25,979 | \$15,752 | \$13 | \$0 | \$0 | 1860 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |
|  | Billing and Collection |  |  |  |  |  |  |  |  |
| 5310 | Meter Reading Expense | \$384,985 | \$344,004 | \$33,597 | \$7,353 | \$32 | \$0 | \$0 | CWMR |
| 5315 | Customer Billing | \$514,859 | \$459,378 | \$44,865 | \$10,120 | \$18 | \$196 | \$282 | CWNB |
| 5320 | Collecting | \$651,496 | \$581,291 | \$56,771 | \$12,805 | \$23 | \$248 | \$357 | CWNB |
| 5325 | Collecting-Cash Over and Short | \$39 | \$34 | \$3 | \$1 | \$0 | \$0 | \$0 | CWNB |
| 5330 | Collection Charges | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | CWNB |
|  | Sub-total | \$1,551,378 | \$1,384,706 | \$135,236 | \$30,278 | \$73 | \$445 | \$639 |  |
|  | Total Operation, Maintenance and Billing | \$1,992,378 | \$1,718,781 | \$186,941 | \$56,784 | \$28,543 | \$545 | \$783 |  |
|  | Amortization Expense - Meters | \$552,955 | \$428,958 | \$77,169 | \$46,789 | \$38 | \$0 | \$0 |  |
|  | Amortization Expense General Plant assigned to Meters | \$31,228 | \$25,196 | \$3,860 | \$2,167 | \$5 | \$0 | \$0 |  |
|  | Admin and General | \$2,052,123 | \$1,763,085 | \$197,350 | \$61,663 | \$28,638 | \$570 | \$816 |  |
|  | Allocated PILs | \$41,835 | \$32,454 | \$5,838 | \$3,540 | \$3 | \$0 | \$0 |  |
|  | Allocated Debt Return | \$87,414 | \$67,812 | \$12,199 | \$7,397 | \$6 | \$0 | \$0 |  |
|  | Allocated Equity Return | \$141,221 | \$109,553 | \$19,709 | \$11,950 | \$10 | \$0 | \$0 |  |
|  | Total | \$4,691,581 | \$4,025,155 | \$469,466 | \$137,575 | \$56,951 | \$1,035 | \$1,400 |  |

$\qquad$

## Scenario 3

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


| Sub-total | \$41,587,314 | \$36,999,111 | \$2,928,901 | \$864,241 | \$743,503 | \$21,152 | \$30,405 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Accumulated Amortization |  |  |  |  |  |  |  |
| Accum. Amortization of Electric Utility Plant-Line |  |  |  |  |  |  |  |
| Transtormers, Services and Meters | (\$22,238,585) | (\$19,535,912) | (\$1,467,375) | (\$500,069) | (\$710,002) | (\$10,349) | (\$14,877) |
| Customer Related Net Fixed Assets | \$19,348,729 | \$17,463,199 | \$1,461,526 | \$364,172 | \$33,501 | \$10,802 | \$15,528 |
| Allocated General Plant Net Fixed Assets | \$1,043,382 | \$953,960 | \$67,990 | \$15,685 | \$4,332 | \$590 | \$825 |
| Customer Related NFA Including General Plant | \$20,392,111 | \$18,417,158 | \$1,529,516 | \$379,857 | \$37,833 | \$11,392 | \$16,353 |



| PLCC Adjustment for Line Transformer | \$203,557 | \$185,171 | \$14,541 | \$1,421 | \$1,969 | \$187 | \$268 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| PLCC Adjustment for Primary Costs | \$599,478 | \$534,285 | \$52,072 | \$6,286 | \$5,556 | \$526 | \$754 |
| PLCC Adjustment for Secondary Costs | \$180,493 | \$165,820 | \$14,266 | \$0 | \$0 | \$156 | \$251 |
| Total | \$9,494,220 | \$8,261,975 | \$759,708 | \$314,575 | \$149,180 | \$3,633 | \$5,149 |

Below: Grouping to avoid disclosure

## Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation


## Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

| Accounts | Total |  | Residential |  | GS <50 |  | $\|$GENERAL <br> SERVICEE 50 <br> 4.999 KW |  | Street Light |  | SENTINEL LIGHTING |  | $\begin{gathered} \text { UNMETERED } \\ \text { SCATTERED } \\ \text { LOAD } \\ \hline \end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\frac{\text { Distribution Plant }}{\text { CWMC }}$ |  |  | \$ |  | \$ | 1,070,277 | \$ |  | \$ | 526 | \$ |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Accumulated Amortization |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Accum. Amortization of Electric Utility Plant Meters only | \$ | $(4,852,055)$ | \$ | (3,764,013) | \$ | $(677,142)$ | \$ | $(410,567)$ | \$ | (333) | \$ |  | \$ |  |


| Meter Net Fixed Assets | $\$$ | $2,817,009$ | $\$$ | $2,185,313$ | $\$$ | 393,135 | $\$$ | 238,367 |  |  |  |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| Allocated General Plant Net Fixed Assets | $\$$ | 147,957 | $\$$ | 119,377 | $\$$ | 18,289 | $\$$ | 10,266 | $\$$ | 193 | $\$$ |

Scenario 3
Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge


## Operating and Maintenance

| 1815-1855 | \$ | 458,154 | \$ | 415,337 | \$ | 25,817 | \$ | 6,421 | \$ | 9,885 | \$ | 284 | \$ | 410 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1830 \& 1835 | \$ | 60,133 | \$ | 52,171 | \$ | 4,290 | \$ | 509 | \$ | 3,037 | \$ | 52 | \$ | 74 |
| 1850 | \$ | 37,114 | \$ | 33,769 | \$ | 2,663 | \$ | 260 | \$ | 340 | \$ | 34 | \$ | 49 |
| 1840 \& 1845 | \$ | 121,916 | \$ | 108,696 | \$ | 10,616 | \$ | 1,279 | \$ | 1,065 | \$ | 107 | \$ | 153 |
| cwmc | \$ | 112,893 | \$ | 87,577 | \$ | 15,755 | \$ | 9,553 | \$ | 8 | \$ |  | \$ |  |
| CCA | \$ | 141,953 | \$ | 102,087 | \$ | 9,970 | \$ | 1,202 | \$ | 28,449 | \$ | 100 | \$ | 144 |
| O\&M | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  |
| 1830 | \$ | 16,024 | \$ | 13,989 | \$ | 1,200 | \$ | 143 | \$ | 658 | \$ | 14 | \$ | 20 |
| 1835 | \$ | 154,248 | \$ | 132,755 | \$ | 10,303 | \$ | 1,214 | \$ | 9,654 | \$ | 132 | \$ | 189 |
| 1855 | \$ | 58,528 | \$ | 58,493 | \$ | 35 | \$ |  | \$ |  | \$ |  | \$ |  |
| 1840 | \$ | 244 | \$ | 217 | \$ | 21 | \$ | 3 | \$ | 2 | \$ | 0 | \$ | 0 |
| 1845 | \$ | 87,431 | \$ | 77,950 | \$ | 7,613 | \$ | 918 | \$ | 764 | \$ | 76 | \$ | 10 |
| 1860 | \$ | 186,154 | \$ | 144,411 | \$ | 25,979 | \$ | 15,752 | \$ | 13 | \$ |  | \$ |  |
| Sub-total | \$ | 1,434,791 | \$ | 1,227,454 | \$ | 114,262 | \$ | 37,253 | \$ | 53,874 | \$ | 798 | \$ | 1,150 |
| Billing and Collection |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| CWNB | \$ | 1,326,323 | \$ | 1,183,398 | \$ | 115,576 | \$ | 26,069 | \$ | 47 | \$ | 506 | \$ | 727 |
| CWMR | \$ | 384,985 | \$ | 344,004 | \$ | 33,597 | \$ | 7,353 | \$ | 32 | \$ |  | \$ |  |
| BDHA | \$ | 134,026 | \$ | 96,812 | \$ | 10,904 | \$ | 26,310 | \$ |  | \$ |  | \$ |  |
| Sub-total | \$ | 1,845,334 | \$ | 1,624,214 | \$ | 160,076 | \$ | 59,732 | \$ | 79 | \$ | 506 | \$ | 727 |
| Sub Total Operating, Maintenance and Biling | \$ | 3,280,125 | \$ | 2,851,668 | \$ | 274,338 | \$ | 96,985 | \$ | 53,953 | \$ | 1,304 | \$ | 1,877 |
| Amortization Expense - Customer Related | \$ | 1,949,688 | \$ | 1,613,054 | \$ | 155,558 | \$ | 134,419 | \$ | 44,781 | \$ | 751 | \$ | 1,126 |
| Amortization Expense - General Plant assigned to Meters | \$ | 220,217 | \$ | 201,343 | \$ | 14,350 | \$ | 3,310 | \$ | 914 | \$ | 125 | \$ | 174 |
| Admin and General | \$ | 3,377,556 | \$ | 2,925,173 | \$ | 289,615 | \$ | 105,317 | \$ | 54,132 | \$ | 1,364 | \$ | ,,955 |
| Allocated PILs | \$ | 287,346 | \$ | 259,344 | \$ | 21,705 | \$ | 5,408 | \$ | 498 | \$ | 160 | \$ | 231 |
| Allocated Debt Return | \$ | 600,403 | \$ | 541,894 | \$ | 45,352 | \$ | 11,300 | \$ | 1,040 | \$ | 335 | \$ | 482 |
| Allocated Equity Return | \$ | 969,984 | \$ | 875,459 | \$ | 73,269 | \$ | 18,257 | \$ | 1,679 | \$ | 542 | \$ | 778 |
| PLCC Adjustment for Line Transformer | \$ | 203,557 | \$ | 185,171 | \$ | 14,541 | \$ | 1,421 | \$ | 1,969 | \$ | 187 | \$ | 268 |
| PLCC Adjustment for Primary Costs | \$ | 599,478 | \$ | 534,285 | \$ | 52,072 | \$ | 6,286 | \$ | 5,556 | \$ | 526 | \$ | 754 |
| PLCC Adjustment for Secondary Costs | \$ | 180,493 | \$ | 165,820 | \$ | 14,266 | \$ |  | \$ |  | \$ | 156 | \$ | 251 |
| Total | \$ | 9,494,220 | \$ | 8,261,975 | \$ | 759,708 | \$ | 314,575 | \$ | 149,180 | \$ | 3,633 | \$ | 5,149 |

2019 Cost Allocation Model


## 2019 Cost Allocation Model

Sheet O2．2 Primary Cost PLCC Adjustment Worksheet－MRZ
Primary Conductors and poles Cost Pool Demand Unit Cost tor
PLcc Adiustment to customer Related Cost

|  |  |  |  |  |  |  |  |  |  |  | Embedded | Bark |  |  |  |  |  |  |  |  | ${ }_{\text {Rate cass } 90}^{20}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Description |  |  |  |  |  |  |  | Street Lignt |  |  |  |  |  |  |  |  |  | Rato cass 6 |  |  |  |
| Dedreciation on Acct 1830－4 Primarv Poles．Towers \＆Fixtures Deoreciation on Acct 1835－4 Primarv Overhead Conductors |  |  |  |  |  |  |  |  |  | （in |  | so |  |  |  | so | cois | so | so | so |  |
|  |  | 旡 |  | （siatio | sol | son son | $\begin{aligned} & \text { so } \\ & \text { sin } \\ & 50 \end{aligned}$ | $\underset{\substack{\text { s．es } \\ \text { sios }}}{ }$ | $\begin{gathered} 50 \\ \substack{50 \\ 50} \\ \hline 0.0 \end{gathered}$ |  | s. sin | $\substack{\text { son } \\ \text { sin }}$ | $\begin{gathered} 50 \\ \substack{50 \\ 50} \\ \hline 0 . \end{gathered}$ | $\begin{gathered} \text { so } \\ \text { so } \\ 50 \end{gathered}$ | $\begin{aligned} & 50 \\ & \substack{50 \\ 500} \\ & \hline 8 . \end{aligned}$ | $\begin{gathered} \text { so } \\ \text { so } \\ 50 \end{gathered}$ | son | son sio | $\begin{aligned} & 50 \\ & 50 \\ & 50 \end{aligned}$ | $$ | so |
| Prineme |  |  |  | $\underset{\substack{\text { son } \\ \text { soandir } \\ \hline 127}}{ }$ | ${ }_{80}^{80}$ |  | $\begin{aligned} & \text { son } \\ & \substack{80 \\ 80} \end{aligned}$ |  | $50$ |  | $\begin{aligned} & \left.\begin{array}{l} \text { so } \\ 50 \\ 50 \end{array}\right) \end{aligned}$ | $\begin{gathered} \text { so } \\ \text { so } \\ 50 \end{gathered}$ | $\begin{aligned} & \left.\begin{array}{l} \text { so } \\ 50 \\ 50 \end{array}\right) \end{aligned}$ | $\begin{gathered} \text { so } \\ \text { so } \\ 50 \end{gathered}$ | $\begin{aligned} & \text { so } \\ & 500 \\ & 500 \end{aligned}$ | $\begin{gathered} 50 \\ \text { so } \\ 50 \end{gathered}$ | so | $\begin{aligned} & \text { son } \\ & 500 \end{aligned}$ | $\begin{gathered} 50 \\ \substack{50 \\ 50} \\ \hline \end{gathered}$ | $\begin{gathered} \text { so } \\ \text { son } \\ \text { son } \end{gathered}$ |  |
| Plis on piman cras |  |  |  |  | 80 | son | $\begin{gathered} 5_{50}^{50} \\ \hline 0.0 \end{gathered}$ | ${ }_{\text {che }}^{\text {sin }}$ | $\begin{gathered} \text { son } \\ \text { son } \\ \hline 0.0 \end{gathered}$ |  | $\begin{gathered} 50 \\ 50 \\ 50 \end{gathered}$ | $50$ | $\begin{gathered} 50 \\ 50.50 \\ 50 . \end{gathered}$ | $\begin{gathered} \text { so } \\ \substack{50} \\ \hline 0.0 \end{gathered}$ | $\begin{aligned} & 50 \\ & 500 \\ & 500 \end{aligned}$ | $\begin{gathered} 50 \\ 500 \\ 500 \end{gathered}$ | $s_{0}^{2}$ | $\begin{gathered} 50 \\ 500 \\ 500 \end{gathered}$ |  | ¢0 | So |
| Touit Meumm on Pinan Csp |  |  | ¢ |  | so | so | so |  | so | ¢ | so | so | so | so | so | so | so | so | so |  |  |
| arnce |  |  |  |  |  |  |  |  | $\bigcirc$ |  |  | $\bigcirc$ | $\bigcirc$ | $\bigcirc$ | $\bigcirc$ |  |  |  |  |  |  |
| Reatas Costor Plcc | Ssias | ${ }_{\text {sporit }}$ | ${ }_{\text {sciab }}$ | saso |  |  |  | ${ }_{560}$ |  | ${ }_{88} 8$ |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 30 | so | ${ }_{50}^{\infty}$ | （inciat | 80 | （i273） | 80 | ${ }_{\text {so }}^{\text {so }}$ | 80 | so | 80 | so | 80 | 80 | 80 | so | so |
| and－ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| General Pant．Doprociaiton | \＄24，1，28 | ${ }_{5123370}$ | 531.10 | 575.619 | so | so | so | 52，102 | so | 5327 | so | so | so | so | so | so | so | so | so | so | so |
| Totainat fised Assest Excudina Genearal Pant | S10．427234 | Ss．68．0．07 | S1．144004 | 83，358，39 |  |  | so | ssiou | so | S13，52 | so | so | so | so | so | so | so | so | so | so | so |
| Totial Aminitataion and Somearl Exoenso | S．1307，40 | S83236 | ร⿺𠃊⿳亠丷厂犬 | 520638 | so | so | so | s12，24 | so | s．4．48 | so | so | so | so | so | so | so | so | so | so | so |
| Toatioem | 5．6．65］5 | 51．05．69 | 5023．36 | s5s，a33 | so | so | so | S1647 | so | St．301 | so | so | so | so | so | so | so | so | so | so | so |
| Primary Conductors and Poles Gross Assets |  |  | ciser |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | \％ | so |  |  | so |  | 80 | so | 80 | so | 80 | so | so | so | so | so | 80 |
| Actit |  | Sismon |  | st． | \＄0 | so | 30 | Ssped | S0 |  |  |  |  |  |  |  | S0 | so | 50 | so |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Acct 1835－4 Primarv Overhead Conductors Acct 1840－4 Primarv Underaround Conduit | $(\$ 132,723)$ $(\$ 198,647)$ $(\$ 580,610)$ | $(\$ 36,907)$ $(\$ 55,239)$ $(\$ 161,454)$ |  | $\begin{array}{r} (\$ 209,496) \\ (\$ 75,940) \\ (\$ 113,660) \end{array}$ | $x_{50}$ | $50$ | $\begin{aligned} & 50 \\ & 500 \\ & 500 \\ & 500 \end{aligned}$ |  | s.s. six |  | s.s. six | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & 50 \\ & 500 \\ & 500 \\ & 50 \end{aligned}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & 50 \\ & 500 \\ & 500 \\ & 500 \end{aligned}$ | sol | som | so | som | so | ¢os |
| Actiteat | （sfireariz） | （sisi，454） | （1580，029） | （15322089 | so | so | 30 |  | s0 | （st， 7 \％${ }^{\text {a }}$ | so | so | 30 | so | so | So | 50 | so | 50 | so |  |
|  |  |  |  |  | so | so | 50 | Stase | ¢0 | $\underbrace{\substack{\text { che }}}_{\substack{5211 \\ 5231}}$ | so | so | so | so | ¢0 | so | so | so | 80 | so |  |
|  | ${ }^{31733,033}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | so |  |
|  | so |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Acct 1840－3 Bulk Underaround Conduit <br> Acct 1845－3 Bulk Underaround Conductors <br> Subta！ | so | so | cois | so |  | so | so | ¢0 |  | ¢00 |  | so |  |  | 旡䞨 |  | ¢0 | ¢0 | ¢0 | （so |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Acct 1835－5 Secondary Overhead Conductors | ${ }^{51810.620} 80$ | ${ }^{\text {Sitri．}}$ So | 58.75 | 80 | \％ | so | som | ¢0， | sio |  | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | 80 | so | so | so | so | so | so | so | so | son |
| Actiteas． | 5612．200 | ${ }_{\text {556，5\％}}^{\text {sid }}$ | S23870 | so | so | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | S2780 | so | so | so | so | so | so | so | so | so | So |  |
| thead |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Acct 5045 Underground Distribution Lines \＆Feeders－Other Acct 5090 Underaround Distribution Lines \＆Feeders－Rental Paid | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ¢omo | ¢ | so | son | son son | $\begin{aligned} & 50 \\ & 500 \\ & 500 \end{aligned}$ | $\begin{gathered} \text { so } \\ \substack{\text { son }} \\ \hline \end{gathered}$ | so | $\begin{gathered} \text { so } \\ \substack{\text { son }} \\ \hline \end{gathered}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | sion | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{gathered} 50 \\ 50 \\ 50 \\ 50 \end{gathered}$ | $\begin{aligned} & 50 \\ & 500 \\ & 500 \end{aligned}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & 50 \\ & 500 \\ & 500 \end{aligned}$ | $\begin{gathered} 50 \\ 500 \\ 500 \\ 50 \end{gathered}$ | $\begin{aligned} & 50 \\ & 500 \\ & 500 \end{aligned}$ | $\begin{gathered} 50 \\ \substack{50 \\ 500} \\ \hline \end{gathered}$ | so |
|  | Stictisi | cis |  | ¢isme | $\begin{gathered} 50 \\ n 00 \\ n 0 \end{gathered}$ | $50$ | $\begin{aligned} & 80 \\ & 800 \\ & 80 \end{aligned}$ |  |  | $\begin{gathered} \text { sol } \\ \substack{s i c} \\ \hline 640 \end{gathered}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{gathered} 50 \\ \substack{50 \\ 50} \\ \hline \end{gathered}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & 50 \\ & \substack{50 \\ 500} \\ & \hline 0 \end{aligned}$ | $\begin{gathered} 50 \\ \substack{500} \\ 500 \end{gathered}$ | $\begin{gathered} 50 \\ y_{0} 0 \\ \hline 0.0 \end{gathered}$ | $\begin{gathered} 50 \\ \substack{500} \\ 500 \end{gathered}$ | $\begin{aligned} & 50 \\ & 500 \\ & 500 \\ & 50 \end{aligned}$ | $\begin{gathered} 50 \\ \substack{50 \\ 500} \\ \hline \end{gathered}$ |  |
|  |  | cois |  |  |  | son sion |  | cis |  |  | $\begin{gathered} 8_{80}^{80} \\ 50 \\ 50 \end{gathered}$ | $\begin{gathered} \text { so } \\ \text { so } \\ 50 \end{gathered}$ | $\begin{aligned} & \text { son } \\ & \text { sol } \\ & 50 \end{aligned}$ | $\begin{gathered} \text { so } \\ \substack{\text { so }} \end{gathered}$ | $\begin{gathered} \substack{50 \\ 50 \\ 50} \\ \hline \end{gathered}$ | $\begin{gathered} 50 \\ \text { so } \\ \text { son } \end{gathered}$ | $\begin{gathered} 50 \\ 500 \\ 500 \end{gathered}$ | $\begin{gathered} \text { so } \\ \substack{50} \\ 50 \end{gathered}$ | $\begin{gathered} \text { son } \\ 500 \\ 500 \end{gathered}$ | $\begin{gathered} 50 \\ \substack{50 \\ 50} \\ \hline \end{gathered}$ | \％ |
| Aact |  | ${ }_{513,362}$ |  | ${ }_{\text {s23，}}^{\text {Sli4 }}$ |  |  |  |  |  |  |  |  |  |  |  | so | ¢ | so | \％ | so |  |
| Toal | S14，378 | s3， 84 | s10，42 | sro，se | so | so | so | s3ss | so | 5230 | so | so | so | so | so | so | so | so | so | so |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | s．ismes |  |  | 80 | son son | $\begin{gathered} 50 \\ 50 \\ 50 \end{gathered}$ | sit <br> sats <br> s．is | ${ }_{50}^{80}$ | ${ }_{528}^{58}$ | $\begin{aligned} & 80 \\ & 80 \\ & 80 \end{aligned}$ | $\begin{gathered} 50 \\ \substack{50 \\ 50} \\ \hline 8 \end{gathered}$ | $\begin{aligned} & 50 \\ & 50 \\ & 80 \end{aligned}$ | $\begin{aligned} & 50 \\ & 500 \\ & 50 \end{aligned}$ | $\begin{aligned} & 50 \\ & 500 \\ & 500 \\ & 50 \end{aligned}$ | $\begin{gathered} 50 \\ \substack{500} \\ 580 \end{gathered}$ | $\begin{gathered} 50 \\ y_{0} 0 \\ \hline 0 \end{gathered}$ | $\begin{gathered} 50 \\ \substack{50 \\ 500} \\ \hline \end{gathered}$ | $\begin{gathered} 80 \\ \substack{80 \\ 50} \\ \hline 0 . \end{gathered}$ | so | 80 |
| ${ }_{\text {Totat }}$ | 5332028 | 5135，691 | 559，88 | stas，00 | 80 | so | so | S1，144 | ${ }_{50}$ | ssos | so | so | so | so | 50 | so | \％ | ${ }^{\circ}$ | 50 | so | 50 |
| ar Conductors and Poles Gross Assats | 52899，17 | 892274 | S14，485 | \＄1．80， 189 | so | so | so | 5，499 | so | 53.329 | so | so | so | so | so | so | 50 | so | so | so | so |
| 18855－1835 | 9244882 | 3， 3 98977 | S1405212 | S4589747 | so | so | so | 82690 | so | S15，488 | so | so | 30 | so | so | so | 80 | so | 30 | so | so |



## 2019 Cost Allocation Model

## EB-2019-XXXX

Sheet O3.1 Line Transformers Unit Cost Worksheet - NTRZ

| ALLOCATION BY RATE CLASSIFICATION |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Description | Total | 1 | 2 | 3 | 7 | 8 | 9 |
|  |  | Residential | GS $<50$ | GENERAL SERVICE 50 TO 4,999 KW | Street Light | SENTINEL Lighting | UNMETERED SCATTERED LOAD |
| Depreciation on Acct 1850 Line Transformers | \$504,566 | \$355,965 | \$107,381 | \$36,780 | \$3,580 | \$447 | \$414 |
| Depreciation on General Plant Assigned to Line Transformers | \$65,876$\$ 3,064$ | \$48,277 | \$12,402 | \$3,933 | \$1,149 | \$61 | \$55 |
| Acct 5035 - Overhead Distribution Transformers- Operation |  | \$2,162 | \$652 | \$223 | \$22 | \$3 | \$3 |
| Acct 5055 - Underground Distribution Transformers - Operation | \$2,529 | \$1,784 | \$538 | \$184 | \$18 | \$2 | \$2 |
| Acct 5160 - Maintenance of Line Transformers | \$118,121 | \$83,333 | \$25,138 | \$8,610 | \$838 | \$105 | \$97 |
| Allocation of General Expenses | \$179,094 | \$124,939 | \$39,097 | \$13,524 | \$1,229 | \$159 | \$145 |
| Admin and General Assigned to Line Transformers | $\$ 128,217$$\$ 88,143$ | \$89,529 | \$27,795 | \$9,793 | \$881 | \$115 | \$106 |
| PILs on Line Transformers |  | \$62,184 | \$18,758 | \$6,425 | \$625 | \$78 | \$72 |
| Debt Return on Line Transformers | \$184,173 | $\begin{aligned} & \$ 129,931 \\ & \$ 209,911 \end{aligned}$ | $\begin{aligned} & \$ 39,195 \\ & \$ 63,322 \end{aligned}$ | $\begin{aligned} & \$ 13,425 \\ & \$ 21,689 \end{aligned}$ | $\begin{aligned} & \$ 1,307 \\ & \$ 2,111 \end{aligned}$ | $\begin{aligned} & \text { \$163 } \\ & \$ 263 \end{aligned}$ | \$151$\$ 244$ |
| Equity Return on Line Transformers | \$297,541 |  |  |  |  |  |  |
| Total | \$1,571,323 | \$1,108,015 | \$334,280 | \$114,587 | \$11,759 | \$1,395 | \$1,288 |
| Billed kW without Line Transformer Allowance Billed kWh without Line Transformer Allowance |  | 0$282,139,763$ | 0$91,548,982$ | 105,932 | 6,897$2,565,174$ | 764 | 552,037 |
|  |  |  |  | 278,825,252 |  | 275,116 |  |
| Line Transformation Unit Cost (\$/kW) |  | $\begin{aligned} & \$ 0.0000 \\ & \$ 0.0039 \end{aligned}$ | $\begin{aligned} & \$ 0.0000 \\ & \$ 0.0037 \end{aligned}$ | $\begin{aligned} & \$ 1.0817 \\ & \$ 0.0004 \end{aligned}$ | $\begin{aligned} & \$ 1.7049 \\ & \$ 0.0046 \end{aligned}$ | \$1.8257 | \$0.0000 |
| Line Transformation Unit Cost (\$/kWh) |  |  |  |  |  | \$0.0051 | \$0.0023 |
| General Plant - Gross Assets | $\begin{gathered} \$ 5,484,955 \\ (\$ 2,492,309) \\ \$ 2,992,646 \end{gathered}$ | $\begin{gathered} \$ 3,435,775 \\ (\$ 1,561,182) \end{gathered}$ | $\begin{gathered} \$ 862,951 \\ (\$ 392,116) \end{gathered}$ | $\begin{gathered} \$ 1,133,840 \\ (\$ 515,206) \end{gathered}$ | $\begin{gathered} \$ 46,025 \\ (\$ 20,913) \end{gathered}$ | $\begin{gathered} \$ 3,172 \\ (\$ 1,441) \end{gathered}$ | $\begin{gathered} \$ 3,192 \\ (\$ 1,450) \end{gathered}$ |
| General Plant - Accumulated Depreciation |  |  |  |  |  |  |  |
| General Plant - Net Fixed Assets |  | \$1,874,593 | \$470,835 | \$618,635 | \$25,112 | \$1,730 | $\$ 1,741$ |
| General Plant - Depreciation | \$631,630 | \$395,653 | \$99,375 | \$130,569 | \$5,300 | \$365 | \$368 |
| Total Net Fixed Assets Excluding General Plant | \$59,059,604 | \$34,316,339 | \$10,121,149 | \$14,363,470 | \$194,200 | \$31,673 | \$32,773 |
| Total Administration and General Expense | \$5,283,157 | \$3,810,453 | \$690,194 | \$715,956 | \$61,106 | \$2,621 | \$2,827 |
| Total O\&M | \$5,093,925 | \$3,714,701 | \$653,789 | \$659,311 | \$60,905 | \$2,506 | \$2,714 |
| Line Transformer Rate Base |  |  |  |  |  |  |  |
| Acct 1850 - Line Transformers - Gross Assets | $\begin{gathered} \$ 12,760,799 \\ (\$ 6,825,616) \end{gathered}$ | $\begin{gathered} \$ 9,002,586 \\ (\$ 4,815,388) \end{gathered}$ | $\begin{gathered} \$ 2,715,736 \\ (\$ 1,452,618) \end{gathered}$ | $\begin{gathered} \$ 930,181 \\ (\$ 497,544) \end{gathered}$ | $\begin{gathered} \$ 90,532 \\ (\$ 48,425) \end{gathered}$ | $\begin{aligned} & \$ 11,297 \\ & (\$ 6,043) \end{aligned}$ | \$10,466$(\$ 5,598)$ |
| Line Transformers - Accumulated Depreciation |  |  |  |  |  |  |  |
| Line Transformers - Net Fixed Assets | (\$6,825,616) $\$ 5,935,184$ | \$4,187,199 | $\begin{array}{r} \$ 1,263,118 \\ \$ 58,760 \end{array}$ | $\begin{array}{r} \$ 432,637 \\ \$ 18,634 \end{array}$ | $\begin{array}{r} \$ 42,108 \\ \$ 5,445 \end{array}$ | $\begin{gathered} \$ 5,255 \\ \$ 287 \end{gathered}$ | $\begin{array}{r} \$ 4,868 \\ \$ 259 \end{array}$ |
| General Plant Assigned to Line Transformers - NFA | \$312,118 | \$228,733 |  |  |  |  |  |
| Line Transformer Net Fixed Assets Including General Plant | \$6,247,301 | \$4,415,932 | \$1,321,878 | \$451,271 | \$47,552 | \$5,542 | \$5,127 |
| General Expenses |  |  |  |  |  |  |  |
| Acct 5005 - Operation Supervision and Engineering | $\begin{array}{r} \$ 395,026 \\ \$ 0 \end{array}$ | $\begin{array}{r} \$ 247,624 \\ \$ 0 \end{array}$ | \$62,538 | \$80,366 | $\begin{array}{r} \$ 3,999 \\ \$ 0 \end{array}$ | \$256 | \$242 |
| Acct 5010 - Load Dispatching |  |  |  | \$0 |  | \$0 | $\$ 0$$\$ 398$ |
| Acct 5085 - Miscellaneous Distribution Expense | $\begin{aligned} & \$ 649,191 \\ & \$ 264,796 \end{aligned}$ | $\begin{aligned} & \$ 406,949 \\ & \$ 165,989 \end{aligned}$ | $\begin{array}{r} \$ 102,776 \\ \$ 41,921 \end{array}$ | $\begin{array}{r} \$ 132,075 \\ \$ 53,871 \end{array}$ | $\begin{aligned} & \$ 6,572 \\ & \$ 2,681 \end{aligned}$ | \$421 |  |
| Acct 5105 - Maintenance Supervision and Engineering |  |  |  |  |  | \$172 | \$162 |
| Total | \$1,309,013 | \$820,562 | \$207,235 | \$266,312 | \$13,253 | \$848 |  |
| Acct 1850 - Line Transformers - Gross Assets | \$12,760,799 | \$9,002,586 | \$2,715,736 | \$930,181 | \$90,532 | \$11,297 | \$10,466 |
| Acct 1815-1855 | \$92,931,946 | \$59,126,128 | \$14,394,792 | \$18,316,467 | \$976,522 | \$60,136 | \$57,901 |

Ontario Energy Board

## 2019 Cost Allocation Model

Sheet 03.2 Substation Transformers Unit Cost Worksheet - NTRZ

| ALLOCATION BY RATE CLASSIFICATION |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Description | Total | 1 | 2 | 3 | 7 | 8 | 9 |
|  |  | Residential | GS $<50$ | GENERAL SERVICE 50 TO $4,999 \mathrm{KW}$ | Street Light | SENTINEL Lighting | UNMETERED scattered LOAD |
| Depreciation on Acct 1820-2 Distribution Station Equipment | \$178,517 | \$71,275 | \$39,045 |  | \$698 | \$98 | \$68 |
| 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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 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 | \$42,154 | \$23,476 | \$5,509 | \$12,884 | \$247 | \$6 | \$31 |
| Acct 5012 - Station Buildings and Fixtures Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5016 - Distributon Station Equipment - Labour | \$8,488 | \$3,389 | \$1,857 | \$3,202 | \$33 | \$5 | \$3 |
| Acct 5017 - Distributon Station Equipment - Other | \$704 | \$281 | \$154 | \$265 | \$3 | \$0 | \$0 |
| Acct 5114 - Maintenance of Distribution Station Equipment | \$50,016 | \$19,969 | \$10,939 | \$18,865 | \$196 | \$27 | \$19 |
| Allocation of General Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Admin and General Assigned to SubstationTransformers | \$62,460 | \$24,249 | \$13,671 | \$24,251 | \$232 | \$34 | \$24 |
| PILs on SubstationTransformers | \$59,805 | \$30,239 | \$8,333 | \$21,049 | \$134 | \$8 | \$41 |
| Debt Return on Substation Transformers | \$124,960 | \$63,184 | \$17,411 | \$43,982 | \$281 | \$17 | \$86 |
| Equity Return on Substation Transformers | \$201,880 | \$102,076 | \$28,129 | \$71,055 | \$454 | \$27 | \$139 |
| Total | \$728,984 | \$338,138 | \$125,048 | \$262,886 | \$2,278 | \$223 | \$411 |
| Billed kW without Substation Transformer Allowance |  | 0 | 0 | 621,805 | 6,897 | 764 | 0 |
| Billed kWh without Substation Transformer Allowance |  | 282,139,763 | 91,548,982 | 278,825,252 | 2,565,174 | 275,116 | 552,037 |
| Substation Transformation Unit Cost (\$/kW) |  | \$0.0000 | \$0.0000 | \$0.4228 | \$0.3302 | \$0.2917 | \$0.0000 |
| Substation Transformation Unit Cost (\$/kWh) |  | \$0.0012 | \$0.0014 | \$0.0009 | \$0.0009 | \$0.0008 | \$0.0007 |
| General Plant - Gross Assets | \$5,484,955 | \$3,435,775 | \$862,951 | \$1,133,840 | \$46,025 | \$3,172 | \$3,192 |
| General Plant - Accumulated Depreciation | (\$2,492,309) | (\$1,561,182) | (\$392,116) | $(\$ 515,206)$ | $(\$ 20,913)$ | (\$1,441) | $(\$ 1,450)$ |
| General Plant - Net Fixed Assets | \$2,992,646 | \$1,874,593 | \$470,835 | \$618,635 | \$25,112 | \$1,730 | \$1,741 |
| General Plant - Depreciation | \$631,630 | \$395,653 | \$99,375 | \$130,569 | \$5,300 | \$365 | \$368 |
| Total Net Fixed Assets Excluding General Plant | \$59,059,604 | \$34,316,339 | \$10,121,149 | \$14,363,470 | \$194,200 | \$31,673 | \$32,773 |
| Total Administration and General Expense | \$5,283,157 | \$3,810,453 | \$690,194 | \$715,956 | \$61,106 | \$2,621 | \$2,827 |
| Total O\&M | \$5,093,925 | \$3,714,701 | \$653,789 | \$659,311 | \$60,905 | \$2,506 | \$2,714 |
| Substation Transformer Rate Base Gross Plant |  |  |  |  |  |  |  |
| Acct 1820-2 Distribution Station Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1825-2 Storage Batterv Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1805-2 Land Station $<50 \mathrm{kV}$ | \$5,556,475 | \$2,646,828 | \$895,629 | \$1,994,254 | \$15,029 | \$1,383 | \$3,353 |
| Acct 1806-2 Land Rights Station < 50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1808-2 Buildings and Fixtures < 50 KV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1810-2 Leasehold Improvements <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal | \$5,556,475 | \$2,646,828 | \$895,629 | \$1,994,254 | \$15,029 | \$1,383 | \$3,353 |
| Substation Transformers - Accumulated Depreciation |  |  |  |  |  |  |  |
| Acct 1820-2 Distribution Station Equipment | (\$1,529,482) | (\$610,660) | (\$334,522) | (\$576,893) | (\$5,983) | (\$840) | (\$585) |
| Acct 1825-2 Storage Battery Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1805-2 Land Station $\mathbf{5 0} \mathrm{kV}$ | \$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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1810-2 Leasehold Improvements $<50 \mathrm{kV}$ | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal | ( $\$ 1,529,482$ ) | $(\$ 610,660)$ | $(\$ 334,522)$ | (\$576,893) | $(\$ 5,983)$ | (\$840) | (\$585) |
| Substation Transformers - Net Fixed Assets | \$4,026,992 | \$2,036,168 | \$561,106 | \$1,417,361 | \$9,046 | \$543 | \$2,768 |
| General Plant Assigned to SubstationTransformers - NFA | \$199,724 | \$111,229 | \$26,103 | \$61,046 | \$1,170 | \$30 | \$147 |
| Substation Transformer NFA Including General Plant | \$4,226,717 | \$2,147,397 | \$587,209 | \$1,478,407 | \$10,216 | \$573 | \$2,915 |
| General Expenses |  |  |  |  |  |  |  |
| Acct 5005 - Operation Supervision and Engineering | \$395,026 | \$247,624 | \$62,538 | \$80,366 | \$3,999 | \$256 | \$242 |
| Acct 5010 - Load Dispatching | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5085 - Miscellaneous Distribution Expense | \$649,191 | \$406,949 | \$102,776 | \$132,075 | \$6,572 | \$421 | \$398 |
| Acct 5105 - Maintenance Supervision and Engineering | \$264,796 | \$165,989 | \$41,921 | \$53,871 | \$2,681 | \$172 | \$162 |
| Total | \$1,309,013 | \$820,562 | \$207,235 | \$266,312 | \$13,253 | \$848 | \$803 |
|  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1825-2 Storage Battery Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1815-1855 | \$92,931,946 | \$59,126,128 | \$14,394,792 | \$18,316,467 | \$976,522 | \$60,136 | \$57,901 |

## 2019 Cost Allocation Model

## Sheet 03.3 Primary Conductors and Poles Cost Pool Worksheet - NTRZ

ALLOCATION BY RATE CLASSIFICATION

## Description

Depreciation on Acct 1830-4 Primary Poles, Towers \& Fixtures
Depreciation on Acct 1835-4 Primary Overhead Conductors
Depreciation on Acct 1840-4 Primary Underground Conduit
Depreciation on Acct 1845-4 Primary Underground Conductors
Depreciation on General Plant Assigned to Primary C\&P
Primary C\&P Operations and Maintenance
Allocation of General Expenses
Admin and General Assigned to Primary C\&P
PILs on Primary C\&P
Debt Return on Primary C\&P
Equity Return on Primary C\&P
Total
General Plant - Gross Assets
General Plant - Accumulated Depreciation
General Plant - Net Fixed Assets
General Plant - Depreciation

| Total Net Fixed Assets Excluding General Plant |
| :--- |
| Total Administration and General Expense |
| Total O\&M |
| Prery |

Primary Conductors and Poles Gross Assets
Acct 1830-4 Primary Poles, Towers \& Fixtures
Acct 1835-4 Primary Overhead Conductors
Acct 180-4 Primary Underground Conduit
Acct 1845-4 Primary Underground Conductors
Subtotal
Primary Conductors and Poles Accumulated Depreciation
Acct 1830-4 Primary Poles, Towers \& Fixtures
Acct 1835-4 Primary Overhead Conductors
Acct 1840-4 Primary Underground Conduit
Acct 1845-4 Primary Underground Conductors
Subtotal
Primary Conductor \& Pools - Net Fixed Assets
General Plant Assigned to Primary C\&P - NFA
Primary C\&P Net Fixed Assets Including General Plant
Acct 1830-3 Bulk Poles, Towers \& Fixtures
Acct 1835-3 Bulk Overhead Conductors
Acct $180-3$ Bulk Underground Conduit
Acct 1845-3 Bulk Underground Conductors
Subtotal

|  |
| ---: |


| 1835 | \$ | 440,708 | \$ | 286,998 | \$ | 60,277 | \$ | 82,250 | \$ | 10,495 | \$ | 348 | \$ | 340 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1840 | \$ | 696 | \$ | 398 | \$ | 120 | \$ | 173 | \$ | 4 | \$ | 0 | \$ | 0 |
| 1845 | \$ | 249,801 | \$ | 142,778 | \$ | 43,126 | \$ | 62,161 | \$ | 1,399 | \$ | 166 | \$ | 172 |
| 1830 \& 1835 | \$ | 171,809 | \$ | 108,814 | \$ | 24,882 | \$ | 34,464 | \$ | 3,389 | \$ | 131 | \$ | 129 |
| 1840 \& 1845 | \$ | 348,331 | \$ | 199,094 | \$ | 60,136 | \$ | 86,679 | \$ | 1,951 | \$ | 231 | \$ | 240 |
| Total | \$ | 1,257,128 | \$ | 766,438 | \$ | 195,460 | \$ | 275,411 | \$ | 17,994 | \$ | 910 | \$ | 915 |

## 2019 Cost Allocation Model

|  |  | 1 | 2 | 3 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Description | Total | Residential | GS <50 | $\begin{aligned} & \text { GENERAL } \\ & \text { SERVICE } 50 \text { TO } \\ & 4,999 \mathrm{KW} \end{aligned}$ | Street Light | SENTINEL Lighting | UNMETERED SCATTERED LOAD |
| Depreciation on Acct 1830-5 Secondary Poles, Towers \& Fixtures | \$158,747 | \$141,314 | \$4,631 | \$0 | \$12,454 | \$186 | \$162 |
| Depreciation on Acct 1835-5 Secondary Overhead Conductors | \$118,621 | \$105,595 | \$3,460 | \$0 | \$9,306 | \$139 | \$121 |
| Depreciation on Acct 1840-5 Secondary Underground Conduit | \$59,224 | \$52,721 | \$1,728 | \$0 | \$4,646 | \$69 | \$60 |
| Depreciation on Acct 1845-5 Secondary Underground Conductors | \$156,112 | \$138,968 | \$4,554 | \$0 | \$12,248 | \$183 | \$159 |
| Depreciation on General Plant Assigned to Secondary C\&P | $(\$ 12,529)$ | $(\$ 10,112)$ | (\$282) | \$0 | (\$2,110) | (\$13) | (\$11) |
| Secondary C\&P Operations and Maintenance | \$151,285 | \$134,707 | \$4,419 | \$0 | \$11,828 | \$177 | \$154 |
| Allocation of General Expenses | \$97,425 | \$86,781 | \$2,950 | \$0 | \$7,479 | \$116 | \$99 |
| Admin and General Assigned to Primary C\&P | \$155,057 | \$138,179 | \$4,665 | \$0 | \$11,867 | \$185 | \$161 |
| PILs on Secondary C\&P | $(\$ 14,632)$ | (\$13,025) | (\$427) | \$0 | $(\$ 1,148)$ | (\$17) | (\$15) |
| Debt Return on Secondary C\&P | $(\$ 30,574)$ | $(\$ 27,216)$ | (\$892) | \$0 | $(\$ 2,399)$ | (\$36) | (\$31) |
| Equity Return on Secondary C\&P | $(\$ 49,393)$ | $(\$ 43,969)$ | (\$1,441) | \$0 | $(\$ 3,875)$ | (\$58) | (\$50) |
| Total | \$789,344 | \$703,941 | \$23,365 | \$0 | \$60,297 | \$932 | \$809 |
| General Plant - Gross Assets | \$5,484,955 | \$3,435,775 | \$862,951 | \$1,133,840 | \$46,025 | \$3,172 | \$3,192 |
| General Plant - Accumulated Depreciation | (\$2,492,309) | (\$1,561,182) | $(\$ 392,116)$ | $(\$ 515,206)$ | $(\$ 20,913)$ | (\$1,441) | (\$1,450) |
| General Plant - Net Fixed Assets | \$2,992,646 | \$1,874,593 | \$470,835 | \$618,635 | \$25,112 | \$1,730 | \$1,741 |
| General Plant - Depreciation | \$631,630 | \$395,653 | \$99,375 | \$130,569 | \$5,300 | \$365 | \$368 |
| Total Net Fixed Assets Excluding General Plant | \$59,059,604 | \$34,316,339 | \$10,121,149 | \$14,363,470 | \$194,200 | \$31,673 | \$32,773 |
| Total Administration and General Expense | \$5,283,157 | \$3,810,453 | \$690,194 | \$715,956 | \$61,106 | \$2,621 | \$2,827 |
| Total O\&M | \$5,093,925 | \$3,714,701 | \$653,789 | \$659,311 | \$60,905 | \$2,506 | \$2,714 |
| Secondary Conductors and Poles Gross Plant |  |  |  |  |  |  |  |
| Acct 1830-5 Secondary Poles, Towers \& Fixtures | \$3,049,279 | \$2,714,422 | \$88,948 | \$0 | \$239,227 | \$3,571 | \$3,111 |
| Acct 1835-5 Secondary Overhead Conductors | \$3,975,176 | \$3,538,641 | \$115,956 | \$0 | \$311,868 | \$4,656 | \$4,056 |
| Acct 1840-5 Secondary Underground Conduit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1845-5 Secondary Underground Conductors | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal | \$7,024,455 | \$6,253,063 | \$204,904 | \$0 | \$551,095 | \$8,227 | \$7,166 |
| Secondary Conductors and Poles Accumulated Depreciation |  |  |  |  |  |  |  |
| Acct 1830-5 Secondary Poles, Towers \& Fixtures | (\$2,862,196) | $(\$ 2,547,884)$ | $(\$ 83,490)$ | \$0 | $(\$ 224,550)$ | $(\$ 3,352)$ | $(\$ 2,920)$ |
| Acct 1835-5 Secondary Overhead Conductors | $(\$ 1,988,544)$ | $(\$ 1,770,172)$ | (\$58,006) | \$0 | $(\$ 156,009)$ | $(\$ 2,329)$ | $(\$ 2,029)$ |
| Acct 1840-5 Secondary Underground Conduit | (\$1,157,212) | $(\$ 1,030,133)$ | (\$33,756) | \$0 | $(\$ 90,788)$ | $(\$ 1,355)$ | $(\$ 1,181)$ |
| Acct 1845-5 Secondary Underground Conductors | (\$2,001,773) | (\$1,781,948) | $(\$ 58,392)$ | \$0 | $(\$ 157,047)$ | $(\$ 2,344)$ | $(\$ 2,042)$ |
| Subtotal | (\$8,009,725) | $(\$ 7,130,136)$ | $(\$ 233,644)$ | \$0 | $(\$ 628,393)$ | $(\$ 9,381)$ | $(\$ 8,172)$ |
| Secondary Conductor \& Pools - Net Fixed Assets | $(\$ 985,271)$ | $(\$ 877,073)$ | $(\$ 28,740)$ | \$0 | $(\$ 77,298)$ | $(\$ 1,154)$ | (\$1,005) |
| General Plant Assigned to Secondary C\&P - NFA | (\$59,360) | (\$47,912) | (\$1,337) | \$0 | $(\$ 9,995)$ | (\$63) | (\$53) |
| Secondary C\&P Net Fixed Assets Including General Plant | (\$1,044,631) | $(\$ 924,985)$ | $(\$ 30,077)$ | \$0 | $(\$ 87,294)$ | $(\$ 1,217)$ | $(\$ 1,059)$ |
| 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 |
| Subtotal | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1830-4 Primary Poles, Towers \& Fixtures | \$17,279,247 | \$9,876,233 | \$2,983,111 | \$4,299,790 | \$96,761 | \$11,456 | \$11,897 |
| Acct 1835-4 Primary Overhead Conductors | \$11,925,527 | \$6,816,227 | \$2,058,838 | \$2,967,563 | \$66,781 | \$7,906 | \$8,211 |
| Acct 1840-4 Primary Underground Conduit | \$7,028,809 | \$4,017,429 | \$1,213,462 | \$1,749,058 | \$39,360 | \$4,660 | \$4,840 |
| Acct 1845-4 Primary Underground Conductors | \$15,072,636 | \$8,615,009 | \$2,602,159 | \$3,750,694 | \$84,404 | \$9,993 | \$10,378 |
| Subtotal | \$51,306,219 | \$29,324,898 | \$8,857,571 | \$12,767,104 | \$287,305 | \$34,014 | \$35,326 |
| Operations and Maintenance |  |  |  |  |  |  |  |
| Acct 5020 Overhead Distribution Lines \& Feeders - Labour | \$37,613 | \$23,822 | \$5,447 | \$7,545 | \$742 | \$29 | \$28 |
| Acct 5025 Overhead Distribution Lines \& Feeders - Other | \$3,502 | \$2,218 | \$507 | \$703 | \$69 | \$3 | \$3 |
| Acct 5040 Underaround Distribution Lines \& Feeders - Labour | \$347,515 | \$198,628 | \$59,995 | \$86,476 | \$1,946 | \$230 | \$239 |
| Acct 5045 Underground Distribution Lines \& Feeders - Other | \$816 | \$466 | \$141 | \$203 | \$5 | \$1 | \$1 |
| Acct 5090 Underaround Distribution Lines \& Feeders - Rental Paid | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5095 Overhead Distribution Lines \& Feeders - Rental Paid | \$31,313 | \$19,832 | \$4,535 | \$6,281 | \$618 | \$24 | \$24 |
| Acct 5120 Maintenance of Poles, Towers \& Fixtures | \$45,783 | \$28,356 | \$6,919 | \$9,684 | \$757 | \$34 | \$34 |
| Acct 5125 Maintenance of Overhead Conductors \& Devices | \$440,708 | \$286,998 | \$60,277 | \$82,250 | \$10,495 | \$348 | \$340 |
| Acct 5135 Overhead Distribution Lines \& Feeders - Right of Wav | \$99,381 | \$62,942 | \$14,393 | \$19,935 | \$1,960 | \$76 | \$75 |
| Acct 5145 Maintenance of Underground Conduit | \$696 | \$398 | \$120 | \$173 | \$4 | \$0 | \$0 |
| Acct 5150 Maintenance of Underground Conductors \& Devices | \$249,801 | \$142,778 | \$43,126 | \$62,161 | \$1,399 | \$166 | \$172 |
| Total | \$1,257,128 | \$766,438 | \$195,460 | \$275,411 | \$17,994 | \$910 | \$915 |
| General Expenses |  |  |  |  |  |  |  |
| Acct 5005 - Operation Supervision and Engineering | \$395,026 | \$247,624 | \$62,538 | \$80,366 | \$3,999 | \$256 | \$242 |
| Acct 5010 - Load Dispatching |  |  | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5085 - Miscellaneous Distribution Expense | \$649,191 | \$406,949 | \$102,776 | \$132,075 | \$6,572 | \$421 | \$398 |
| Acct 5105 - Maintenance Supervision and Engineering | \$264,796 | \$165,989 | \$41,921 | \$53,871 | \$2,681 | \$172 | \$162 |
| Total | \$1,309,013 | \$820,562 | \$207,235 | \$266,312 | \$13,253 | \$848 | \$803 |
| Secondary Conductors and Poles Gross Assets | \$7,024,455 | \$6,253,063 | \$204,904 | \$0 | \$551,095 | \$8,227 | \$7,166 |
| Acct 1815-1855 | \$92,931,946 | \$59,126,128 | \$14,394,792 | \$18,316,467 | \$976,522 | \$60,136 | \$57,901 |


| 1830 | \$ | 45,783 | \$ | 28,356 | \$ | 6,919 | \$ | 9,684 | \$ | 757 | \$ | 34 | \$ | 34 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1835 | \$ | 440,708 | \$ | 286,998 | \$ | 60,277 | \$ | 82,250 | \$ | 10,495 | \$ | 348 | \$ | 340 |
| 1840 | \$ | 696 | \$ | 398 | \$ | 120 | \$ | 173 | \$ | 4 | \$ | 0 | \$ | 0 |
| 1845 | \$ | 249,801 | \$ | 142,778 | \$ | 43,126 | \$ | 62,161 | \$ | 1,399 | \$ | 166 | \$ | 172 |
| 1830 \& 1835 | \$ | 171,809 | \$ | 108,814 | \$ | 24,882 | \$ | 34,464 | \$ | 3,389 | \$ | 131 | \$ | 129 |
| 1840 \& 1845 | \$ | 348,331 | \$ | 199,094 | \$ | 60,136 | \$ | 86,679 | \$ | 1,951 | \$ | 231 | \$ | 240 |
| Total | \$ | 1,257,128 | \$ | 766,438 | \$ | 195,460 | \$ | 275,411 | \$ | 17,994 | \$ | 910 | \$ | 915 |

## 2019 Cost Allocation Model

Sheet O3.5 USL Metering Credit Worksheet - NTRZ

ALLOCATION BY RATE CLASSIFICATION

| Description | GS $<50$ |
| :---: | :---: |
| Depreciation on Acct 1860 Metering | \$77,169 |
| Depreciation on General Plant Assigned to Metering | \$3,860 |
| Acct 5065 - Meter expense | \$15,755 |
| Acct 5070 \& 5075 - Customer Premises | \$9,970 |
| Acct 5175 - Meter Maintenance | \$25,979 |
| Acct 5310 - Meter Reading | \$33,597 |
| Admin and General Assigned to Metering | \$90,051 |
| PILs on Metering | \$5,838 |
| Debt Return on Metering | \$12,199 |
| Equity Return on Metering | \$19,709 |
| Total | \$294,128 |
| Number of Customers | 3,186 |
| Metering Unit Cost (\$/Customer/Month) | \$7.69 |
| General Plant - Gross Assets | \$862,951 |
| General Plant - Accumulated Depreciation | $(\$ 392,116)$ |
| General Plant - Net Fixed Assets | \$470,835 |
| General Plant - Depreciation | \$99,375 |
| Total Net Fixed Assets Excluding General Plant | \$10,121,149 |
| Total Administration and General Expense | \$690,194 |
| Total O\&M | \$653,789 |
| Metering Rate Base |  |
| Acct 1860 - Metering - Gross Assets | \$1,070,277 |
| Metering - Accumulated Depreciation | $(\$ 677,142)$ |
| Metering - Net Fixed Assets | \$393,135 |
| General Plant Assigned to Metering - NFA | \$18,289 |
| Metering Net Fixed Assets Including General Plant | \$411,424 |

## 2019 Cost Allocation Model

## EB-2019-XXXX

Sheet O3.6 MicroFIT Charge Worksheet - NTRZ

## Instructions:

More Instructions provided on the first tab in this workbook.

ALLOCATION BY RATE CLASSIFICATION

| Description | Residential | Monthly Unit Cost |  |
| :---: | :---: | :---: | :---: |
| Customer Premises - Operations Labour (5070) | \$102,087.25 | \$ | 0.26 |
| Customer Premises - Materials and Expenses (5075) | \$ | \$ | - |
| Meter Expenses (5065) | \$ 87,577.18 | \$ | 0.22 |
| Maintenance of Meters (5175) | \$144,410.55 | \$ | 0.37 |
| Meter Reading Expenses (5310) | \$344,003.53 | \$ | 0.88 |
| Customer Billing (5315) | \$459,377.73 | \$ | 1.17 |
| Amortization Expense - General Plant Assigned to Meters | \$ 25,195.75 | \$ | 0.06 |
| Admin and General Expenses allocated to O\&M expenses for meters | \$235,314.97 | \$ | 0.60 |
| Allocated PILS (general plant assigned to meters) | \$ 1,681.02 | \$ | 0.00 |
| Interest Expense | \$ 3,512.46 | \$ | 0.01 |
| Income Expenses | \$ 5,674.57 | \$ | 0.01 |
| Total Cost | \#\#\#\#\#\#\#\#\#\#\# | \$ | 3.60 |
| Number of Residential Customers | 32622 |  |  |

彩 Ontario Energy Board

## 2019 Cost Allocation Model

## EB-2019-XXXX

Sheet O4 Summary of Allocators by Class © Accounts - NTRZ

ALLOCATION BY RATE CLASSIFICATION

|  |  |  |  | 1 | 2 | 3 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account \# | Accounts | 01 Grouping | Total | Residential | GS $<50$ | GENERAL SERVICE 50 TO $4,999 \mathrm{KW}$ | Street Light | SENTINEL LIGHTING | 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 $>50 \mathrm{kV}$ | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1805-2 | Land Station $<50 \mathrm{kV}$ | dp | \$5,556,475 | \$2,646,828 | \$895,629 | \$1,994,254 | \$15,029 | \$1,383 | \$3,353 |
| 1806 | Land Rights | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1806-1 | Land Rights Station $>50 \mathrm{kV}$ | 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 $>50 \mathrm{kV}$ | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1808-2 | Buildings and Fixtures < 50 KV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 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 $<50 \mathrm{kV}$ | 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 | \$11,533,556 | \$4,604,879 | \$2,522,573 | \$4,350,246 | \$45,115 | \$6,332 | \$4,410 |
| 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | dp | \$632,642 | \$272,133 | \$88,302 | \$268,936 | \$2,474 | \$265 | \$532 |
| 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 | \$17,279,247 | \$9,876,233 | \$2,983,111 | \$4,299,790 | \$96,761 | \$11,456 | \$11,897 |
| 1830-5 | Poles, Towers and Fixtures - Secondary | dp | \$3,049,279 | \$2,714,422 | \$88,948 | \$0 | \$239,227 | \$3,571 | \$3,111 |
| 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 | \$11,925,527 | \$6,816,227 | \$2,058,838 | \$2,967,563 | \$66,781 | \$7,906 | \$8,211 |
| 1835-5 | Overhead Conductors and Devices - Secondary | dp | \$3,975,176 | \$3,538,641 | \$115,956 | \$0 | \$311,868 | \$4,656 | \$4,056 |
| 1840 | Underground Conduit | 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 | \$7,028,809 | \$4,017,429 | \$1,213,462 | \$1,749,058 | \$39,360 | \$4,660 | \$4,840 |
| 1840-5 | Underground Conduit - Secondary | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 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 | \$15,072,636 | \$8,615,009 | \$2,602,159 | \$3,750,694 | \$84,404 | \$9,993 | \$10,378 |
| 1845-5 | Underground Conductors and Devices - Secondary | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1850 | Line Transformers | dp | \$12,760,799 | \$9,002,586 | \$2,715,736 | \$930,181 | \$90,532 | \$11,297 | \$10,466 |
| 1855 | Services | dp | \$9,674,275 | \$9,668,569 | \$5,706 | \$0 | \$0 | \$0 | \$0 |
| 1860 | Meters | dp | \$7,669,063 | \$5,949,326 | \$1,070,277 | \$648,934 | \$526 | \$0 | \$0 |
| 1905 | Land | gp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1906 | Land Rights | gp | \$400,375 | \$250,795 | \$62,991 | \$82,765 | \$3,360 | \$232 | \$233 |
| 1908 | Buildings and Fixtures | gp | \$140,251 | \$87,853 | \$22,066 | \$28,992 | \$1,177 | \$81 | \$82 |
| 1910 | Leasehold Improvements | gp | \$1,502,691 | \$941,286 | \$236,419 | \$310,634 | \$12,609 | \$869 | \$874 |
| 1915 | Office Furniture and Equipment | gp | \$327,869 | \$205,377 | \$51,584 | \$67,776 | \$2,751 | \$190 | \$191 |
| 1920 | Computer Equipment - Hardware | gp | \$583,242 | \$365,343 | \$91,762 | \$120,567 | \$4,894 | \$337 | \$339 |
| 1925 | Computer Software | gp | \$854,191 | \$535,065 | \$134,390 | \$176,577 | \$7,168 | \$494 | \$497 |
| 1930 | Transportation Equipment | gp | \$1,305,869 | \$817,996 | \$205,453 | \$269,947 | \$10,958 | \$755 | \$760 |
| 1935 | Stores Equipment | gp | \$42,758 | \$26,783 | \$6,727 | \$8,839 | \$359 | \$25 | \$25 |
| 1940 | Tools, Shop and Garage Equipment | gp | \$211,418 | \$132,432 | \$33,263 | \$43,704 | \$1,774 | \$122 | \$123 |
| 1945 | Measurement and Testing Equipment | gp | \$30,256 | \$18,952 | \$4,760 | \$6,254 | \$254 | \$17 | \$18 |
| 1950 | Power Operated Equipment | gp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1955 | Communication Equipment | gp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 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 | \$86,036 | \$53,893 | \$13,536 | \$17,785 | \$722 | \$50 | \$50 |
| 1990 | Other Tangible Property | gp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1995 | Contributions and Grants - Credit | co | (\$33,832,328) | $(\$ 24,189,827)$ | (\$4,394,931) | (\$4,582,645) | $(\$ 621,121)$ | $(\$ 22,334)$ | $(\$ 21,469)$ |
| 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, \& | accum dep |  |  |  |  |  |  |  |
|  | Equipment ${ }^{\text {Accumulated Amortization of Electric Utility Plant - Intangibles }}$ |  | (\$15,118,216) | (\$10,521,914) | (\$2,096,833) | (\$2,287,483) | (\$195,167) | (\$8,602) | (\$8,217) |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles | accum dep | $(\$ 639,645)$ | $(\$ 255,384)$ | (\$139,901) | $(\$ 241,263)$ | $(\$ 2,502)$ | (\$351) | (\$245) |
| 3046 | Balance Transferred From Income | NI | (\$2,960,756) | $(\$ 1,720,335)$ | $(\$ 507,390)$ | $(\$ 720,065)$ | $(\$ 9,736)$ | (\$1,588) | $(\$ 1,643)$ |
|  | blank row |  |  |  |  |  |  |  |  |
| 4080 | Distribution Services Revenue | CREV | (\$17,363,225) | $(\$ 10,652,524)$ | (\$3,000,141) | (\$3,220,974) | $(\$ 457,865)$ | $(\$ 10,769)$ | $(\$ 20,952)$ |
| 4082 | Retail Services Revenues | mi | $(\$ 18,524)$ | $(\$ 13,433)$ | $(\$ 2,399)$ | $(\$ 2,455)$ | (\$218) | (\$9) | (\$10) |
| 4084 | Service Transaction Requests (STR) Revenues | mi | (\$70) | (\$51) | (\$9) | (\$9) | (\$1) | (\$0) | (\$0) |
| 4086 | SSS Admin Charge | mi | $(\$ 132,502)$ | $(\$ 95,291)$ | $(\$ 9,306)$ | (\$1,122) | $(\$ 26,555)$ | (\$93) | (\$134) |
| 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 | $(\$ 221,339)$ | $(\$ 137,088)$ | (\$33,449) | $(\$ 46,817)$ | $(\$ 3,658)$ | (\$164) | (\$163) |
| 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 | $(\$ 188,977)$ | $(\$ 107,201)$ | (\$31,192) | $(\$ 50,251)$ | (\$73) | (\$70) | (\$190) |
| 4235 | Miscellaneous Service Revenues | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4235-1 | Account Set Up Charges | mi | $(\$ 119,392)$ | $(\$ 106,526)$ | $(\$ 10,404)$ | $(\$ 2,347)$ | (\$4) | (\$46) | (\$65) |
| 4235-90 | Miscellaneous Service Revenues - Residual | mi | $(\$ 226,567)$ | (\$164,300) | $(\$ 29,344)$ | $(\$ 30,027)$ | $(\$ 2,664)$ | (\$112) | (\$121) |


| 4240 | Provision for Rate Refunds |
| :---: | :---: |
| 4245 | Government Assistance Directly Credited to Income |
| 4305 | Regulatory Debits |
| 4310 | Regulatory Credits |
| 4315 | Revenues from Electric Plant Leased to Others |
| 4320 | Expenses of Electric Plant Leased to Others |
| 4325 | Revenues from Merchandise, Jobbing, Etc. |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. |
| 4335 | Profits and Losses from Financial Instrument Hedges |
| 4340 | Profits and Losses from Financial Instrument Investments |
| 4345 | Gains from Disposition of Future Use Utility Plant |
| 4350 | Losses from Disposition of Future Use Utility Plant |
| 4355 | Gain on Disposition of Utility and Other Property |
| 4360 | Loss on Disposition of Utility and Other Property |
| 4365 | Gains from Disposition of Allowances for Emission |
| 4370 | Losses from Disposition of Allowances for Emission |
| 4375 | Revenues from Non-Utility Operations |
| 4380 | Expenses of Non-Utility Operations |
| 4390 | Miscellaneous Non-Operating Income |
| 4395 | Rate-Payer Benefit Including Interest |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization |
| 4405 | Interest and Dividend Income |
| 4415 | Equity in Earnings of Subsidiary Companies |
| 4705 | Power Purchased |
| 4708 | Charges-wMS |
| 4710 | Cost of Power Adjustments |
| 4712 | Charges-One-Time |
| 4714 | Charges-NW |
| 4715 | System Control and Load Dispatching |
| 4716 | Charges-CN |
| 4730 | Rural Rate Assistance Expense |
| 4750 | Charges-LV |
| 4751 | Charges-Smart Metering Entity |
| 5005 | Operation Supervision and Engineering |
| 5010 | Load Dispatching |
| 5012 | Station Buildings and Fixtures Expense |
| 5014 | Transformer Station Equipment - Operation Labour |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses |
| 5016 | Distribution Station Equipment - Operation Labour |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour |
| 5025 | Overhead Distribution Lines \& Feeders - Operation Supplies and Expenses |
| 5030 | Overhead Subtransmission Feeders - Operation |
| 5035 | Overhead Distribution Transformers- Operation |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour |
| 5045 | Underground Distribution Lines \& Feeders - Operation Supplies \& Expenses |
| 5050 | Underground Subtransmission Feeders - Operation |
| 5055 | Underground Distribution Transformers - Operation |
| 5065 | Meter Expense |
| 5070 | Customer Premises - Operation Labour |
| 5075 | Customer Premises - Materials and Expenses |
| 5085 | Miscellaneous Distribution Expense |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid |
| 5096 | Other Rent |
| 5105 | Maintenance Supervision and Engineering |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations |
| 5112 | Maintenance of Transformer Station Equipment |
| 5114 | Maintenance of Distribution Station Equipment |
| 5120 | Maintenance of Poles, Towers and Fixtures |
| 5125 | Maintenance of Overhead Conductors and Devices |
| 5130 | Maintenance of Overhead Services |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way |
| 5145 | Maintenance of Underground Conduit |
| 5150 | Maintenance of Underground Conductors and Devices |
| 5155 | Maintenance of Underground Services |
| 5160 | Maintenance of Line Transformers |
| 5175 | Maintenance of Meters |
| 5305 | Supervision |
| 5310 | Meter Reading Expense |
| 5315 | Customer Billing |
| 5320 | Collecting |
| 5325 | Collecting- Cash Over and Short |
| 5330 | Collection Charges |
| 5335 | Bad Debt Expense |
| 5340 | Miscellaneous Customer Accounts Expenses |
| 5405 | Supervision |
| 5410 | Community Relations - Sundry |
| 5415 | Energy Conservation |
| 5420 | Community Safety Program |
| 5425 | Miscellaneous Customer Service and Informational Expenses |
| 5505 | Supervision |
| 5510 | Demonstrating and Selling Expense |
| 5515 | Advertising Expense |
| 5520 | Miscellaneous Sales Expense |
| 5605 | Executive Salaries and Expenses |
| 5610 | Management Salaries and Expenses |
| 5615 | General Administrative Salaries and Expenses |
| 5620 | Office Supplies and Expenses |
| 5625 | Administrative Expense Transferred Credit |



合 $(\$ 822,848)$

| 5630 | Outside Services Employed | ad | \$1,462,381 | \$1,066,429 | \$187,692 | \$189,277 | \$17,485 | \$719 | \$779 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5635 | Property Insurance | ad | \$167,424 | \$104,874 | \$26,341 | \$34,610 | \$1,405 | \$97 | \$97 |
| 5640 | Injuries and Damages | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5645 | Employee Pensions and Benefits | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5650 | Franchise Requirements | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5655 | Regulatory Expenses | ad | \$167,876 | \$122,422 | \$21,546 | \$21,728 | \$2,007 | \$83 | \$89 |
| 5660 | General Advertising Expenses | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5665 | Miscellaneous General Expenses | ad | \$114,898 | \$83,789 | \$14,747 | \$14,871 | \$1,374 | \$57 | \$61 |
| 5670 | Rent | ad | \$275,000 | \$200,541 | \$35,295 | \$35,593 | \$3,288 | \$135 | \$147 |
| 5675 | Maintenance of General Plant | ad | \$584,818 | \$426,473 | \$75,059 | \$75,693 | \$6,992 | \$288 | \$312 |
| 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 | \$4,090,577 | \$2,861,173 | \$562,058 | \$607,203 | \$55,545 | \$2,348 | \$2,250 |
| 5710 | Amortization of Limited Term Electric Plant | dep | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5715 | Amortization of Intangibles and Other Electric Plant | dep | \$182,676 | \$78,579 | \$25,497 | \$77,656 | \$714 | \$77 | \$154 |
| 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 | \$1,832,657 | \$1,064,858 | \$314,066 | \$445,708 | \$6,026 | \$983 | \$1,017 |
| 6105 | Taxes Other Than Income Taxes | ad | \$168,874 | \$98,124 | \$28,940 | \$41,071 | \$555 | \$91 | \$94 |
| 6110 | Income Taxes | Invut | \$877,089 | \$509,629 | \$150,308 | \$213,311 | \$2,884 | \$470 | \$487 |
| 6205-1 | Sub-account LEAP Funding | ad | \$20,000 | \$14,585 | \$2,567 | \$2,589 | \$239 | \$10 | \$11 |
| 6210 | Life Insurance | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6215 | Penalties | ad | \$3,501 | \$2,553 | \$449 | \$453 | \$42 | \$2 | \$2 |
| 6225 | Other Deductions | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  |  |  | \$136,613,773 | \$68,664,238 | \$20,392,175 | \$47,210,948 | \$196,449 | \$62,413 | \$87,550 |
|  |  |  |  | \$136,613,773 |  |  |  |  |  |


| Grouping by Allocator |  | Total |  | Residential |  | GS $<50$ | GENERAL SERVICE 50 TO 4,999 KW |  |  | Street Light |  | SENTINEL LIGHTING | UNMETERED SCATTERED LOAD |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1808 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| 1815 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| 1820 | \$ | 59,208 | \$ | 23,639 | \$ | 12,950 | \$ | 22,332 | \$ | 232 | \$ | 33 | \$ | 23 |
| 1830 | \$ | 45,783 | \$ | 28,356 | \$ | 6,919 | \$ | 9,684 | \$ | 757 | \$ | 34 | \$ | 34 |
| 1835 | \$ | 440,708 | \$ | 286,998 | \$ | 60,277 | \$ | 82,250 | \$ | 10,495 | \$ | 348 | \$ | 340 |
| 1840 | \$ | 696 | \$ | 398 | \$ | 120 | \$ | 173 | \$ | 4 | \$ | 0 | \$ | 0 |
| 1845 | \$ | 249,801 | \$ | 142,778 | \$ | 43,126 | \$ | 62,161 | \$ | 1,399 | \$ | 166 | \$ | 172 |
| 1850 | \$ | 123,714 | \$ | 87,279 | \$ | 26,329 | \$ | 9,018 | \$ | 878 | \$ | 110 | \$ | 101 |
| 1855 | \$ | 58,528 | \$ | 58,493 | \$ | 35 | \$ | - | \$ | - | \$ | - | \$ | - |
| 1860 | \$ | 186,154 | \$ | 144,411 | \$ | 25,979 | \$ | 15,752 | \$ | 13 | \$ | - | \$ | - |
| 1815-1855 | \$ | 1,309,013 | \$ | 820,562 | \$ | 207,235 | \$ | 266,312 | \$ | 13,253 | \$ | 848 | \$ | 803 |
| 1830 \& 1835 | \$ | 171,809 | \$ | 108,814 | \$ | 24,882 | \$ | 34,464 | \$ | 3,389 | \$ | 131 | \$ | 129 |
| 1840 \& 1845 | \$ | 348,331 | \$ | 199,094 | \$ | 60,136 | \$ | 86,679 | \$ | 1,951 | \$ | 231 | \$ | 240 |
| BCP | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| BDHA | \$ | 134,026 | \$ | 96,812 | \$ | 10,904 | \$ | 26,310 | \$ | - | \$ | - | \$ | - |
| Break Out | -\$ | 45,316,936 | -\$ | 32,027,374 | -\$ | 6,044,110 | -\$ | 6,426,532 | -\$ | 762,531 | -\$ | 28,862 | -\$ | 27,527 |
| CCA | \$ | 141,953 | \$ | 102,087 | \$ | 9,970 | \$ | 1,202 | \$ | 28,449 | \$ | 100 | \$ | 144 |
| CDMPP | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| CEN | \$ | 10,315,056 | \$ | 4,437,048 | \$ | 1,439,737 | \$ | 4,384,922 | \$ | 40,341 | \$ | 4,327 | \$ | 8,682 |
| CEN EWMP | \$ | 70,828,622 | \$ | 30,786,793 | \$ | 9,941,634 | \$ | 29,732,578 | \$ | 277,981 | \$ | 29,814 | \$ | 59,823 |
| CREV | -\$ | 17,495,727 | -\$ | 10,747,815 | -\$ | 3,009,447 | -\$ | 3,222,096 | -\$ | 484,421 | -\$ | 10,862 | -\$ | 21,086 |
| cwcs | \$ | 9,674,275 | \$ | 9,668,569 | \$ | 5,706 | \$ | - | \$ | - | \$ | - | \$ | - |
| cwme | \$ | 7,781,956 | \$ | 6,036,904 | \$ | 1,086,032 | \$ | 658,487 | \$ | 534 | \$ | - | \$ | - |
| CWMR | \$ | 384,985 | \$ | 344,004 | \$ | 33,597 | \$ | 7,353 | \$ | 32 | \$ | - | \$ | - |
| CWnB | \$ | 1,307,729 | \$ | 1,169,914 | \$ | 113,167 | \$ | 23,605 | -\$ | 171 | \$ | 497 | \$ | 717 |
| DCP | \$ | 5,556,475 | \$ | 2,646,828 | \$ | 895,629 | \$ | 1,994,254 | \$ | 15,029 | \$ | 1,383 | \$ | 3,353 |
| LPHA | -\$ | 188,977 | -\$ | 107,201 | -\$ | 31,192 | -\$ | 50,251 | -\$ | 73 | -\$ | 70 | -\$ | 190 |
| LTNCP | \$ | 12,760,799 | \$ | 9,002,586 | \$ | 2,715,736 | \$ | 930,181 | \$ | 90,532 | \$ | 11,297 | \$ | 10,466 |
| NFA | -\$ | 2,164,599 | -\$ | 1,536,379 | -\$ | 288,013 | -\$ | 311,974 | -\$ | 25,905 | -\$ | 1,126 | -\$ | 1,202 |
| NFA ECC | \$ | 5,652,379 | \$ | 3,540,650 | \$ | 889,292 | \$ | 1,168,450 | \$ | 47,430 | \$ | 3,268 | \$ | 3,289 |
| O\&M | \$ | 4,946,859 | \$ | 3,607,454 | \$ | 634,913 | \$ | 640,276 | \$ | 59,146 | \$ | 2,434 | \$ | 2,635 |
| PNCP | \$ | 62,839,774 | \$ | 33,929,777 | \$ | 11,380,144 | \$ | 17,117,350 | \$ | 332,421 | \$ | 40,346 | \$ | 39,735 |
| SNCP | \$ | 7,024,455 | \$ | 6,253,063 | \$ | 204,904 | \$ | - | \$ | 551,095 | \$ | 8,227 | \$ | 7,166 |
| TCP | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| Total | \$ | 137,176,848 | \$ | 69,104,543 | \$ | 20,456,591 | \$ | 47,262,937 | \$ | 202,257 | \$ | 62,671 | \$ | 87,849 |









## 2019 Cost Allocation Model

## EB-2019-XXXX

Sheet EI Categorimation Worksheet - NTRZ

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

Density of Utility

| Density | Number of Customers | kM of Lines |
| :---: | :---: | :---: |
| 83 | 36195 | 434 |

Deemed Customer Cost Component based on Survey Results
If Density is $<30$ customers per kM of lines then
If Density is Between 30 and 60 customers per kM of lines then If Density is Between > 60 customers per kM of lines then If Density is Between $>60$ customers per kM of lines then

LOW MEDIUM HIGH HIGH

Customer
0.35
0.3

All
Distribution
Transformers

Categorization and Demand Allocation for Distribution Assets Accounts

| USoA A/C \# | Accounts |  | Categorization |  |  |
| :--- | :--- | :---: | :---: | :---: | :---: |
|  |  | Demand | Customer | Customer <br> Component |  |
|  |  |  |  |  |  |
| 1805 | Distribution Plant | Land | DCP |  |  |
| $1805-1$ | Land Station $>50 \mathrm{kV}$ | TCP |  | $0 \%$ |  |
| $1805-2$ | Land Station $<50 \mathrm{kV}$ | DCP | $0 \%$ |  |  |
| 1806 | Land Rights | TCP |  | $0 \%$ |  |
| $1806-1$ | Land Rights Station $>50 \mathrm{kV}$ |  | $0 \%$ |  |  |


| 1806-2 | Land Rights Station $<50 \mathrm{kV}$ | DCP |  | 0\% |
| :---: | :---: | :---: | :---: | :---: |
| 1808 | Buildings and Fixtures | DCP |  | 0\% |
| 1808-1 | Buildings and Fixtures $>50 \mathrm{kV}$ | TCP |  | 0\% |
| 1808-2 | Buildings and Fixtures < 50 KV | DCP |  | 0\% |
| 1810 | Leasehold Improvements | DCP |  | 0\% |
| 1810-1 | Leasehold Improvements $>50 \mathrm{kV}$ | 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 | 35\% |
| 1830-3 | Poles, Towers and Fixtures Subtransmission Bulk Delivery | BCP |  | 0\% |
| 1830-4 | Poles, Towers and Fixtures - Primary | PNCP | CCP | 35\% |
| 1830-5 | Poles, Towers and Fixtures - Secondary | SNCP | CCS | 35\% |
| 1835 | Overhead Conductors and Devices | DNCP | CCA | 35\% |
| 1835-3 | Overhead Conductors and Devices Subtransmission Bulk Delivery | BCP |  | 0\% |
| 1835-4 | Overhead Conductors and Devices Primary | PNCP | CCP | 35\% |
| 1835-5 | Overhead Conductors and Devices Secondary | SNCP | CCS | 35\% |
| 1840 | Underground Conduit | DNCP | CCA | 35\% |
| 1840-3 | Underground Conduit - Bulk Delivery | BCP |  | 0\% |
| 1840-4 | Underground Conduit - Primary | PNCP | CCP | 35\% |
| 1840-5 | Underground Conduit - Secondary | SNCP | CCS | 35\% |
| 1845 | Underground Conductors and Devices | DNCP | CCA | 35\% |
| 1845-3 | Underground Conductors and Devices Bulk Delivery | BCP |  | 0\% |
| 1845-4 | Underground Conductors and Devices Primary | PNCP | CCP | 35\% |
| 1845-5 | Underground Conductors and Devices Secondary | SNCP | CCS | 35\% |
| 1850 | Line Transformers | LTNCP | CCLT | 30\% |
| 1855 | Services |  | CWCS | 100\% |
| 1860 | Meters |  | CWMC | 100\% |
|  | blank row |  |  |  |
| 1565 | Conservation and Demand Management Expenditures and Recoveries |  | CDMPP | 100\% |
|  | Accumulated Amortization | See I4 BO Assets and O7 |  |  |
| 2105x | Accum. Amortization of Electric Utility Plant - Property, Plant, \& Equipment | See 14 BO Assets and O7 |  |  |
|  |  |  |  |  |


|  | Operation |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 5005 | Operation Supervision and Engineering | 1815-1855 D | 1815-1855 C | 35\% |
| 5010 | Load Dispatching | 1815-1855 D | 1815-1855 C | 35\% |
| 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 | 35\% |
| 5025 | Overhead Distribution Lines \& Feeders Operation Supplies and Expenses | 1830 \& 1835 D | 1830 \& 1835 C | 35\% |
| 5030 | Overhead Subtransmission Feeders Operation | 1830 \& 1835 D |  | 0\% |
| 5035 | Overhead Distribution TransformersOperation | 1850 D | 1850 C | 30\% |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | 1840 \& 1845 D | 1840 \& 1845 C | 35\% |
| 5045 | Underground Distribution Lines \& Feeders Operation Supplies \& Expenses | 1840 \& 1845 D | 1840 \& 1845 C | 35\% |
| 5050 | Underground Subtransmission Feeders Operation | 1840 \& 1845 D |  | 0\% |
| 5055 | Underground Distribution Transformers Operation | 1850 D | 1850 C | 30\% |
| 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 | 35\% |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | 1840 \& 1845 D | 1840 \& 1845 C | 35\% |
| 5095 | Overhead Distribution Lines and Feeders Rental Paid | 1830 \& 1835 D | 1830 \& 1835 C | 35\% |
|  |  |  |  |  |
|  | Maintenance |  |  |  |
| 4751 |  |  | 4751 C | 100\% |
| 5105 | Maintenance Supervision and Engineering | 1815-1855 D | 1815-1855 C | 35\% |
| 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 | 35\% |
| 5125 | Maintenance of Overhead Conductors and Devices | 1835 D | 1835 C | 35\% |
| 5130 | Maintenance of Overhead Services |  | 1855 C | 100\% |


| 5135 | Overhead Distribution Lines and Feeders - <br> Right of Way | 1830 \& 1835 D | 1830 \& 1835 C | $35 \%$ |
| :--- | :--- | :---: | :---: | :---: |
| 5145 | Maintenance of Underground Conduit | 1840 D | 1840 C | $35 \%$ |
| 5150 | Maintenance of Underground Conductors <br> and Devices | 1845 D | 1845 C | $35 \%$ |
| 5155 | Maintenance of Underground Services |  | 1855 C | $100 \%$ |
| 5160 | Maintenance of Line Transformers | 1850 D | 1850 C | $30 \%$ |
| 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 | BDHA | $100 \%$ |  |
| 5335 | Bad Debt Expense |  | CWNB | $100 \%$ |
| 5340 | Miscellaneous Customer Accounts <br> Expenses |  |  |  |

## Ontario Energy Board

## 2019 Cost Allocation Model

## EB-2019-XXXX

Sheet Ez Allocator Worksheet - NTRZ

## Details: <br> The worksheet below details how allocators are derived.

|  |  |  |  |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| TCP1 | $100.00 \%$ | $46.89 \%$ | $19.98 \%$ | $33.08 \%$ | $0.00 \%$ | $0.00 \%$ | $0.05 \%$ |
| BCP1 | $100.00 \%$ | $46.89 \%$ | $19.98 \%$ | $33.08 \%$ | $0.00 \%$ | $0.00 \%$ | $0.05 \%$ |
| DCP1 | $100.00 \%$ | $46.89 \%$ | $19.98 \%$ | $33.08 \%$ | $0.00 \%$ | $0.00 \%$ | $0.05 \%$ |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| TCP4 | $100.00 \%$ | $47.52 \%$ | $18.21 \%$ | $34.07 \%$ | $0.13 \%$ | $0.01 \%$ | $0.06 \%$ |
| BCP4 | $100.00 \%$ | $47.52 \%$ | $18.21 \%$ | $34.07 \%$ | $0.13 \%$ | $0.01 \%$ | $0.06 \%$ |
| DCP4 | $100.00 \%$ | $47.52 \%$ | $18.21 \%$ | $34.07 \%$ | $0.13 \%$ | $0.01 \%$ | $0.06 \%$ |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| TCP12 | $100.00 \%$ | $47.64 \%$ | $16.12 \%$ | $35.89 \%$ | $0.27 \%$ | $0.02 \%$ | $0.06 \%$ |
| BCP12 | $100.00 \%$ | $47.64 \%$ | $16.12 \%$ | $35.89 \%$ | $0.27 \%$ | $0.02 \%$ | $0.06 \%$ |

Transformation CP
Bulk Delivery (SubTransmission) CP Distribution CP (Total System)

NON CO_INCIDENT PEAK
1 NCP
Distribution NCP ( Total System)
Primary NCP
Line Transformer NCP
Secondary NCP
4 NCP
Distribution NCP ( Total System)
Primary NCP
Line Transformer NCP
Secondary NCP
12 NCP
Distribution NCP ( Total System)
Primary NCP
Line Transformer NCP
Secondary NCP

|  | A | B | C | D | E | F | J | K | L | X |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 63 | DEMAND 1840 | 1840 D | 100.00\% | 39.93\% | 21.87\% | 37.72\% | 0.39\% | 0.05\% | 0.04\% |  |
| 64 | DEMAND 1845 | 1845 D | 100.00\% | 39.93\% | 21.87\% | 37.72\% | 0.39\% | 0.05\% | 0.04\% |  |
|  |  | 1840 \& 1845 |  |  |  |  |  |  |  |  |
| 65 | DEMAND 1840 \& 1845 | D | 100.00\% | 39.93\% | 21.87\% | 37.72\% | 0.39\% | 0.05\% | 0.04\% |  |
| 66 | DEMAND 1850 | 1850 D | 100.00\% | 61.79\% | 27.33\% | 10.11\% | 0.62\% | 0.09\% | 0.06\% |  |
| 67 | DEMAND 1855 | 1855 D | - | 0.00\% | 0.00\% | 0.00\% | 0.00\% | 0.00\% | 0.00\% |  |
| 68 | DEMAND 1860 | 1860 D | - | 0.00\% | 0.00\% | 0.00\% | 0.00\% | 0.00\% | 0.00\% |  |
| 69 |  |  |  |  |  |  |  |  |  |  |
| 70 | CUSTOMER ALLOCATORS |  |  |  |  |  |  |  |  |  |
| 71 |  |  |  |  |  |  |  |  |  |  |
| 72 | Billing Data |  |  |  |  |  |  |  |  |  |
| 73 | kWh | CEN | 100.00\% | 43.02\% | 13.96\% | 42.51\% | 0.39\% | 0.04\% | 0.08\% |  |
| 74 | kW | CDEM | 100.00\% | 0.00\% | 0.00\% | 98.78\% | 1.10\% | 0.12\% | 0.00\% |  |
| 75 | kWh - Excl WMP | CEN EWMP | 100.00\% | 43.31\% | 14.05\% | 42.12\% | 0.39\% | 0.04\% | 0.08\% |  |
| 76 |  |  |  |  |  |  |  |  |  |  |
| 77 | Dollar Billed | CREV | 100.00\% | 61.35\% | 17.28\% | 18.55\% | 2.64\% | 0.06\% | 0.12\% |  |
| 78 | Bad Debt 3 Year Historical Average | BDHA | 100.00\% | 72.23\% | 8.14\% | 19.63\% | 0.00\% | 0.00\% | 0.00\% |  |
|  | Late Payment 3 Year Historical |  |  |  |  |  |  |  |  |  |
| 79 | Average | LPHA | 100.00\% | 56.73\% | 16.51\% | 26.59\% | 0.04\% | 0.04\% | 0.10\% |  |
| 80 |  |  |  |  |  |  |  |  |  |  |
| 81 | Number of Bills | CNB | 100.00\% | 89.93\% | 8.78\% | 1.06\% | 0.01\% | 0.09\% | 0.13\% |  |
| 82 | Number of Connections (Unmetered) | CCON | 100.00\% | 0.00\% | 0.00\% | 0.00\% | 99.15\% | 0.35\% | 0.50\% |  |
| 83 | Embedded Distributor | ED | 100.00\% | 0.00\% | 0.00\% | 0.00\% | 0.00\% |  | 0.00\% |  |
| 85 |  |  |  |  |  |  |  |  |  |  |
| 86 | Total Number of Customer | CCA | 100.00\% | 71.92\% | 7.02\% | 0.85\% | 20.04\% | 0.07\% | 0.10\% |  |
| 87 | Subtransmission Customer Base | ССВ | 100.00\% | 71.92\% | 7.02\% | 0.85\% | 20.04\% | 0.07\% | 0.10\% |  |
| 88 | Primary Feeder Customer Base | CCP | 100.00\% | 89.16\% | 8.71\% | 1.05\% | 0.87\% | 0.09\% | 0.13\% |  |
| 89 | Line Transformer Customer Base | CCLT | 100.00\% | 90.99\% | 7.17\% | 0.70\% | 0.91\% | 0.09\% | 0.13\% |  |
| 90 | Secondary Feeder Customer Base | CCS | 100.00\% | 76.80\% | 0.60\% | 0.00\% | 22.42\% | 0.08\% | 0.11\% |  |
| 91 |  |  |  |  |  |  |  |  |  |  |
| 92 | Weighted - Services | cWCs | 100.00\% | 99.94\% | 0.06\% | 0.00\% | 0.00\% | 0.00\% | 0.00\% |  |
| 93 | Weighted Meter -Capital | CWMC | 100.00\% | 77.58\% | 13.96\% | 8.46\% | 0.01\% | 0.00\% | 0.00\% |  |
| 94 | Weighted Meter Reading | CWMR | 100.00\% | 89.36\% | 8.73\% | 1.91\% | 0.01\% | 0.00\% | 0.00\% |  |
| 95 | Weighted Bills | CWNB | 100.00\% | 89.22\% | 8.71\% | 1.97\% | 0.00\% | 0.04\% | 0.05\% |  |
| 96 |  |  |  |  |  |  |  |  |  |  |
|  | CUSTOMER ALLOCATORS - |  |  |  |  |  |  |  |  |  |
| 97 | Composite |  |  |  |  |  |  |  |  |  |
| 98 |  |  |  |  |  |  |  |  |  |  |
| 99 | CUSTOMER 1815-1855 | 1815-1855 C | 100.00\% | 90.65\% | 5.63\% | 1.40\% | 2.16\% | 0.06\% | 0.09\% |  |
| 100 | CUSTOMER 1808 | 1808 C | - | 0.00\% | 0.00\% | 0.00\% | 0.00\% | 0.00\% | 0.00\% |  |
| 101 | CUSTOMER 1815 | 1815 C | - | 0.00\% | 0.00\% | 0.00\% | 0.00\% | 0.00\% | 0.00\% |  |
| 102 | CUSTOMER 1820 | $\begin{aligned} & 1820 \text { C } \\ & 1815 \text { \& } 1820 \end{aligned}$ | 100.00\% | 43.02\% | 13.96\% | 42.51\% | 0.39\% | 0.04\% | 0.08\% |  |
| 103 | CUSTOMER 1815 \& 1820 | C | 100.00\% | 43.02\% | 13.96\% | 42.51\% | 0.39\% | 0.04\% | 0.08\% |  |
| 104 | CUSTOMER 1830 | 1830 C | 100.00\% | 87.30\% | 7.49\% | 0.89\% | 4.10\% | 0.09\% | 0.12\% |  |
| 105 | CUSTOMER 1835 | $\begin{aligned} & 1835 \text { C } \\ & 1830 \text { \& } 1835 \end{aligned}$ | 100.00\% | 86.07\% | 6.68\% | 0.79\% | 6.26\% | 0.09\% | 0.12\% |  |
| 106 | CUSTOMER 1830 \& 1835 | C | 100.00\% | 86.76\% | 7.13\% | 0.85\% | 5.05\% | 0.09\% | 0.12\% |  |
| 107 | CUSTOMER 1840 | 1840 C | 100.00\% | 89.16\% | 8.71\% | 1.05\% | 0.87\% | 0.09\% | 0.13\% |  |
| 108 | CUSTOMER 1845 | $\begin{aligned} & 1845 \text { C } \\ & 1840 \& 1845 \end{aligned}$ | 100.00\% | 89.16\% | 8.71\% | 1.05\% | 0.87\% | 0.09\% | 0.13\% |  |
| 109 | CUSTOMER 1840 \& 1845 | C | 100.00\% | 89.16\% | 8.71\% | 1.05\% | 0.87\% | 0.09\% | 0.13\% |  |
| 110 | CUSTOMER 1850 | 1850 C | 100.00\% | 90.99\% | 7.17\% | 0.70\% | 0.91\% | 0.09\% | 0.13\% |  |
| 111 | CUSTOMER 1855 | 1855 C | 100.00\% | 99.94\% | 0.06\% | 0.00\% | 0.00\% | 0.00\% | 0.00\% |  |
| 112 | CUSTOMER 1860 | 1860 C | 100.00\% | 77.58\% | 13.96\% | 8.46\% | 0.01\% | 0.00\% | 0.00\% |  |
| 113 |  |  |  |  |  |  |  |  |  |  |
| 114 | Composite Allocators |  |  |  |  |  |  |  |  |  |
| 115 | Net Fixed Assets | NFA | 100.00\% | 58.10\% | 17.14\% | 24.32\% | 0.33\% | 0.05\% | 0.06\% |  |
|  | Net Fixed Assets Excluding Capital |  |  |  |  |  |  |  |  |  |
| 116 | Contribution | NFA ECC | 100.00\% | 62.64\% | 15.73\% | 20.67\% | 0.84\% | 0.06\% | 0.06\% |  |
| 117 | 5005-5340 | O\&M | 100.00\% | 72.92\% | 12.83\% | 12.94\% | 1.20\% | 0.05\% | 0.05\% |  |
| 118 | Account Setup | Acct | 100.00\% | 72.92\% | 12.83\% | 12.94\% | 1.20\% | 0.05\% | 0.05\% |  |
| 119 | Access to Poles | POLE | 100.00\% | 61.94\% | 15.11\% | 21.15\% | 1.65\% | 0.07\% | 0.07\% |  |
| 120 | 5005-6225 | OM\&A | 100.00\% | 72.52\% | 12.95\% | 13.25\% | 1.18\% | 0.05\% | 0.05\% |  |
| 121 |  |  |  |  |  |  |  |  |  |  |
| 122 | SME Allocator | 4751 C |  | 91.10\% | 9\% | 0\% | 0\% | 0\% | 0\% |  |
| 123 |  |  |  |  |  |  |  |  |  |  |
| 124 |  |  |  |  |  |  |  |  |  |  |
| 125 |  |  |  |  |  |  |  |  |  |  |
| 126 |  |  |  |  |  |  |  |  |  |  |
| 127 |  |  |  |  |  |  |  |  |  |  |
| 128 |  |  |  |  |  |  |  |  |  |  |
| 129 |  |  |  |  |  |  |  |  |  |  |
| 130 |  |  |  |  |  |  |  |  |  |  |
| 131 |  |  |  |  |  |  |  |  |  |  |
| 132 |  |  |  |  |  |  |  |  |  |  |

## Ontario Energy Board

## 2019 Cost Allocation Model

\section*{| 1 |
| ---: |
| 2 |}

EB-2019-XXXX
Sheet E3 Demand Allocator Worksheet - NTRZ



| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account \# | Accounts | Explanations | Grouping for Sheet 01 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | CDM Expenditures and Recoveries | dp |  |  | O\&M |  |
| 1608 | Franchises and Consents | Other Distribution Assets | gp |  |  |  |  |
| 1805 | Land |  | dp | DDCP |  |  |  |
| 1805-1 | Land Station >50 kV |  | dp | TCP | TCP12 |  |  |
| 1805-2 | Land Station < 50 kV |  | dp | DCP | DCP12 |  |  |
| 1806 | Land Rights |  | dp | DDCP |  |  |  |
| 1806-1 | Land Rights Station >50 kV |  | dp | TCP | TCP12 |  |  |
| 1806-2 | Land Rights Station < 50 kV |  | dp | DCP | DCP12 |  |  |
| 1808 | Buildings and Fixtures |  | dp | DDCP |  |  |  |
| 1808-1 | Buildings and Fixtures > 50 kV |  | dp | TCP | TCP12 |  |  |
| 1808-2 | Buildings and Fixtures < 50 KV |  | dp | DCP | DCP12 |  |  |
| 1810 | Leasehold Improvements |  | dp | DDCP |  |  |  |
| 1810-1 | Leasehold Improvements $>50 \mathrm{kV}$ |  | dp | TCP | TCP12 |  |  |
| 1810-2 | Leasehold Improvements $<50 \mathrm{kV}$ |  | dp | DCP | DCP12 |  |  |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV |  | dp | TCP | TCP12 |  |  |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV |  | dp | DCP | DCP12 |  |  |
| 1820-1 | Distribution Station <br> Equipment - Normally <br> Primary below 50 kV (Bulk) |  | dp | DCP | DCP12 |  |  |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) |  | dp | PNCP | PNCP4 |  |  |
| 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) |  | dp |  |  | CEN |  |
| 1825 | Storage Battery Equipment |  | dp | DDCP |  |  |  |
| 1825-1 | Storage Battery Equipment > 50 kV |  | dp | TCP | TCP12 |  |  |
| 1825-2 | Storage Battery Equipment < 50 kV |  | dp | DCP | DCP12 |  |  |
| 1830 | Poles, Towers and Fixtures |  | dp | DDNCP |  |  |  |
| 1830-3 | Poles, Towers and Fixtures Subtransmission Bulk Delivery |  | dp | BCP | BCP12 |  |  |
| 1830-4 | Poles, Towers and Fixtures Primary |  | dp | PNCP | PNCP4 | CCP | x |
| 1830-5 | Poles, Towers and Fixtures Secondary |  | dp | SNCP | SNCP4 | CCS | x |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account \# | Accounts | Explanations | Grouping for Sheet 01 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 1835 | Overhead Conductors and Devices |  | dp | DDNCP |  |  |  |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery |  | dp | BCP | BCP12 |  |  |
| 1835-4 | Overhead Conductors and Devices - Primary |  | dp | PNCP | PNCP4 | CCP | x |
| 1835-5 | Overhead Conductors and Devices - Secondary |  | dp | SNCP | SNCP4 | CCS | x |
| 1840 | Underground Conduit |  | dp | DDNCP |  |  |  |
| 1840-3 | Underground Conduit - Bulk Delivery | Land and Buildings | dp | BCP | BCP12 |  |  |
| 1840-4 | Underground Conduit Primary | Land and Buildings | dp | PNCP | PNCP4 | CCP | x |
| 1840-5 | Underground Conduit Secondary | Land and Buildings | dp | SNCP | SNCP4 | CCS | x |
| 1845 | Underground Conductors and Devices | Land and Buildings | dp | DDNCP |  |  |  |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery | TS Primary Above 50 | dp | BCP | BCP12 |  |  |
| 1845-4 | Underground Conductors and Devices - Primary | DS | dp | PNCP | PNCP4 | CCP | x |
| 1845-5 | Underground Conductors and Devices - Secondary | Other Distribution Assets | dp | SNCP | SNCP4 | CCS | $\mathbf{x}$ |
| 1850 | Line Transformers | Poles, Wires | dp | LTNCP | LTNCP4 | CCLT | x |
| 1855 | Services | Services and Meters | dp |  |  | cWCs |  |
| 1860 | Meters | Services and Meters | dp |  |  | CWMC |  |
| 1905 | Land | Land and Buildings | gp |  |  |  |  |
| 1906 | Land Rights | Land and Buildings | gp |  |  |  |  |
| 1908 | Buildings and Fixtures | General Plant | gp |  |  |  |  |
| 1910 | Leasehold Improvements | General Plant | gp |  |  |  |  |
| 1915 | Office Furniture and Equipment | Equipment | gp |  |  |  |  |
| 1920 | Computer Equipment Hardware | IT Assets | gp |  |  |  |  |
| 1925 | Computer Software | IT Assets | gp |  |  |  |  |
| 1930 | Transportation Equipment | Equipment | gp |  |  |  |  |
| 1935 | Stores Equipment | Equipment | gp |  |  |  |  |
| 1940 | Tools, Shop and Garage Equipment | Equipment | gp |  |  |  |  |
| 1945 | Measurement and Testing Equipment | Equipment | gp |  |  |  |  |
| 1950 | Power Operated Equipment | Equipment | gp |  |  |  |  |
| 1955 | Communication Equipment | Equipment | gp |  |  |  |  |
| 1960 | Miscellaneous Equipment | Equipment | gp |  |  |  |  |
| 1970 | Load Management Controls Customer Premises | Other Distribution Assets | gp |  |  |  |  |
| 1975 | Load Management Controls Utility Premises | Other Distribution Assets | gp |  |  |  |  |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account \# | Accounts | Explanations | Grouping for Sheet 01 <br> Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 1980 | System Supervisory Equipment | Other Distribution Assets | gp |  |  |  |  |
| 1990 | Other Tangible Property | Other Distribution Assets | gp |  |  |  |  |
| 1995 | Contributions and Grants Credit | Contributions and Grants | co |  | Break out | Breakout |  |
| 2005 | Property Under Capital Leases | Other Distribution Assets | gp |  |  |  |  |
| 2010 | Electric Plant Purchased or Sold | Other Distribution Assets | gp |  |  |  |  |
| 2105 | Accum. Amortization of Electric Utility Plant Property, Plant, \& Equipment | Accumulated Amortization | accum dep |  | Break out | Breakout |  |
| 2120 | Accumulated Amortization of Electric Utility Plant Intangibles | Accumulated Amortization | accum dep |  | Break out | Breakout |  |
| 3046 | Balance Transferred From Income | Equity | NI |  |  |  |  |
|  | blank row |  |  |  |  |  |  |
| 4080 | Distribution Services Revenue <br> Retail Services Revenues | Distribution Services Revenue Other Distribution Revenue | CREV <br> mi |  |  |  |  |
| 4084 | Service Transaction Requests (STR) Revenues | Other Distribution Revenue | mi |  |  |  |  |
| 4086 4090 | SSS Admin Charge <br> Electric Services Incidental to Energy Sales | Other Distribution Revenue Other Distribution Revenue | mi mi |  |  |  |  |
| 4205 | Interdepartmental Rents | Other Distribution Revenue | mi |  |  |  |  |
| 4210 | Rent from Electric Property | Other Distribution Revenue | mi |  |  |  |  |
| 4215 | Other Utility Operating Income | Other Distribution Revenue | mi |  |  |  |  |
| 4220 | Other Electric Revenues | Other Distribution Revenue | mi |  |  |  |  |
| 4225 | Late Payment Charges | Late Payment Charges | mi |  |  |  |  |
| 4235 | Miscellaneous Service Revenues | Specific Service Charges | mi |  |  |  |  |
| 4235-1 | Account Set Up Charges | Specific Service Charges | mi |  |  |  |  |
| 4235-90 | Miscellaneous Service Revenues - Residual | Specific Service Charges | mi |  |  |  |  |
| 4240 | Provision for Rate Refunds | Other Distribution Revenue | mi |  |  |  |  |
| 4245 | Government Assistance Directly Credited to Income | Other Distribution Revenue | mi |  |  |  |  |
| 4305 | Regulatory Debits | Other Income \& Deductions | mi |  |  |  |  |
| 4310 | Regulatory Credits | Other Income \& Deductions | mi |  |  |  |  |
| 4315 | Revenues from Electric Plant Leased to Others | Other Income \& Deductions | mi |  |  |  |  |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account \# | Accounts | Explanations | Grouping for Sheet 01 <br> Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 4320 | Expenses of Electric Plant Leased to Others | Other Income \& Deductions | mi |  |  |  |  |
| 4325 | Revenues from Merchandise, Jobbing, Etc. | Other Income \& Deductions | mi |  |  |  |  |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. | Other Income \& Deductions | mi |  |  |  |  |
| 4335 | Profits and Losses from Financial Instrument Hedges | Other Income \& Deductions | mi |  |  |  |  |
| 4340 | Profits and Losses from Financial Instrument Investments | Other Income \& Deductions | mi |  |  |  |  |
| 4345 | Gains from Disposition of Future Use Utility Plant | Other Income \& Deductions | mi |  |  |  |  |
| 4350 | Losses from Disposition of Future Use Utility Plant | Other Income \& Deductions | mi |  |  |  |  |
| 4355 | Gain on Disposition of Utility and Other Property | Other Income \& Deductions | mi |  |  |  |  |
| 4360 | Loss on Disposition of Utility and Other Property | Other Income \& Deductions | mi |  |  |  |  |
| 4365 | Gains from Disposition of Allowances for Emission | Other Income \& Deductions | mi |  |  |  |  |
| 4370 | Losses from Disposition of Allowances for Emission | Other Income \& Deductions | mi |  |  |  |  |
| 4375 | Revenues from Non-Utility Operations | Other Income \& Deductions | mi |  |  |  |  |
| 4380 | Expenses of Non-Utility Operations | Other Income \& Deductions | mi |  |  |  |  |
| 4390 | Miscellaneous NonOperating Income | Other Income \& Deductions | mi |  |  |  |  |
| 4395 | Rate-Payer Benefit Including Interest | Other Income \& Deductions | mi |  |  |  |  |
| 4398 | Foreign Exchange Gains and Losses, Including <br> Amortization | Other Income \& Deductions | mi |  |  |  |  |
| 4405 | Interest and Dividend Income | Other Income \& Deductions | mi |  |  |  |  |
| 4415 | Equity in Earnings of Subsidiary Companies | Other Income \& Deductions | mi |  |  |  |  |
| 4705 | Power Purchased | Power Supply Expenses (Working Capital) | cop |  |  |  |  |
| 4708 | Charges-WMS | Power Supply Expenses (Working Capital) | cop |  |  |  |  |
| 4710 | Cost of Power Adjustments | Power Supply Expenses (Working Capital) | cop |  |  |  |  |
| 4712 | Charges-One-Time | Power Supply Expenses (Working Capital) | cop |  |  |  |  |
| 4714 | Charges-NW | Power Supply <br> Expenses (Working <br> Capital) | cop |  |  |  |  |
| 4715 | System Control and Load Dispatching | Other Power Supply Expenses | cop |  |  |  |  |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account \# | Accounts | Explanations | Grouping for Sheet 01 <br> Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 4716 | Charges-CN | Power Supply Expenses (Working Capital) | cop |  |  |  |  |
| 4730 | Rural Rate Assistance Expense | Power Supply Expenses (Working Capital) | cop |  |  |  |  |
| 4750 | Charges-LV <br> Charges - Smart Metering Entity | Power Supply <br> Expenses (Working <br> Capital) <br> Power Supply <br> Expenses (Working <br> Capital) | cop <br> cop |  |  | 4751 C |  |
| 5005 | Operation Supervision and Engineering | Operation (Working Capital) | di | 1815-1855 D | 1815-1855 D | 1815-1855 C | x |
| 5010 | Load Dispatching | Operation (Working Capital) | di | 1815-1855 D 1 | 1815-1855 [ | 1815-1855 C | x |
| 5012 | Station Buildings and Fixtures Expense | Operation (Working Capital) | di | 1808 D | 1808 D | 1808 C |  |
| 5014 | Transformer Station Equipment - Operation Labour | Operation (Working Capital) | di | 1815 D | 1815 D | 1815 C |  |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses | Operation (Working Capital) | di | 1815 D | 1815 D | 1815 C |  |
| 5016 | Distribution Station Equipment - Operation Labour | Operation (Working Capital) | di | 1820 D | 1820 D | 1820 C |  |
| 5017 | Distribution Station <br> Equipment - Operation <br> Supplies and Expenses | Operation (Working Capital) | di | 1820 D | 1820 D | 1820 C |  |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour | Operation (Working Capital) | di | 1830 \& 1835 | 830 \& 1835 | 1830 \& 1835 C | x |
| 5025 | Overhead Distribution Lines \& Feeders - Operation Supplies and Expenses | Operation (Working Capital) | di | 1830 \& 1835 | 830 \& 1835 | 1830 \& 1835 C | x |
| 5030 | Overhead Subtransmission Feeders - Operation | Operation (Working Capital) | di | 1830 \& 1835 | 830 \& 1835 | 1830 \& 1835 C |  |
| 5035 | Overhead Distribution Transformers- Operation | Operation (Working Capital) | di | 1850 D | 1850 D | 1850 C | x |
| 5040 | Underground Distribution Lines and Feeders. Operation Labour | Operation (Working Capital) | di | 1840 \& 1845 | 840 \& 1845 | 1840 \& 1845 C | x |
| 5045 | Underground Distribution Lines \& Feeders - Operation Supplies \& Expenses | Operation (Working Capital) | di | 1840 \& 1845 | 840 \& 1845 | 1840 \& 1845 C | x |
| 5050 | Underground Subtransmission Feeders Operation | Operation (Working Capital) | di | 1840 \& 1845 | 840 \& 1845 | 1840 \& 1845 C |  |
| 5055 | Underground Distribution Transformers - Operation | Operation (Working Capital) | di | 1850 D | 1850 D | 1850 C | x |
| 5065 | Meter Expense | Operation (Working Capital) | cu |  |  | CWMC |  |
| 5070 | Customer Premises Operation Labour | Operation (Working Capital) | cu |  |  | CCA |  |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account \# | Accounts | Explanations | Grouping for Sheet 01 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 5075 | Customer Premises Materials and Expenses | Operation (Working Capital) | cu |  |  | CCA |  |
| 5085 | Miscellaneous Distribution Expense | Operation (Working Capital) | di | 1815-1855 D | 1815-1855 D | 1815-1855 C | x |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | Operation (Working Capital) | di | 840 \& 1845 | 840 \& 1845 | 1840 \& 1845 C | x |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid | Operation (Working Capital) | di | 830 \& 1835 | 830 \& 1835 | 1830 \& 1835 | x |
| 5096 | Other Rent | Operation (Working Capital) | di |  |  |  |  |
| 5105 | Maintenance Supervision and Engineering | Maintenance (Working Capital) | di | 1815-1855 D | 1815-1855 D | 1815-1855 C | x |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations | Maintenance (Working Capital) | di | 1808 D | 1808 D | 1808 C |  |
| 5112 | Maintenance of Transformer Station Equipment | Maintenance (Working Capital) | di | 1815 D | 1815 D | 1815 C |  |
| 5114 | Maintenance of Distribution Station Equipment | Maintenance (Working Capital) | di | 1820 D | 1820 D | 1820 C |  |
| 5120 | Maintenance of Poles, Towers and Fixtures | Maintenance (Working Capital) | di | 1830 D | 1830 D | 1830 C | x |
| 5125 | Maintenance of Overhead Conductors and Devices | Maintenance (Working Capital) | di | 1835 D | 1835 D | 1835 C | x |
| 5130 | Maintenance of Overhead Services | Maintenance (Working Capital) | di | 1855 D | 1855 D | 1855 C |  |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | Maintenance (Working Capital) | di | 830 \& 1835 | 830 \& 1835 | 1830 \& 1835 C | x |
| 5145 | Maintenance of Underground Conduit | Maintenance (Working Capital) | di | 1840 D | 1840 D | 1840 C | x |
| 5150 | Maintenance of Underground Conductors and Devices | Maintenance (Working Capital) | di | 1845 D | 1845 D | 1845 C | x |
| 5155 | Maintenance of Underground Services | Maintenance (Working Capital) | di | 1855 D | 1855 D | 1855 C |  |
| 5160 | Maintenance of Line Transformers | Maintenance (Working Capital) | di | 1850 D | 1850 D | 1850 C | x |
| 5175 | Maintenance of Meters | Maintenance (Working Capital) | cu | 1860 D | 1860 D | 1860 C |  |
| 5305 | Supervision | Billing and Collection (Working Capital) | cu |  |  | CWNB |  |
| 5310 | Meter Reading Expense | Billing and Collection (Working Capital) | cu |  |  | CWMR |  |
| 5315 | Customer Billing | Billing and Collection (Working Capital) | cu |  |  | CWNB |  |
| 5320 | Collecting | Billing and Collection (Working Capital) | cu |  |  | CWNB |  |
| 5325 | Collecting- Cash Over and Short | Billing and Collection (Working Capital) | cu |  |  | CWNB |  |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account \# | Accounts | Explanations | Grouping for Sheet 01 <br> Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 5330 | Collection Charges | Billing and Collection (Working Capital) | cu |  |  | CWNB |  |
| 5335 | Bad Debt Expense | Bad Debt Expense (Working Capital) | cu |  |  | BDHA |  |
| 5340 | Miscellaneous Customer Accounts Expenses | Billing and Collection (Working Capital) | cu |  |  | CWNB |  |
| 5405 | Supervision | Community Relations (Working Capital) | ad |  |  |  |  |
| 5410 | Community Relations Sundry | Community Relations (Working Capital) | ad |  |  |  |  |
| 5415 | Energy Conservation | Community <br> Relations - CDM <br> (Working Capital) | ad |  |  |  |  |
| 5420 | Community Safety Program | Community Relations (Working Capital) | ad |  |  |  |  |
| 5425 | Miscellaneous Customer Service and Informational Expenses | Community Relations (Working Capital) | ad |  |  |  |  |
| 5505 | Supervision | Other Distribution Expenses | ad |  |  |  |  |
| 5510 | Demonstrating and Selling Expense | Other Distribution Expenses | ad |  |  |  |  |
| 5515 | Advertising Expense | Advertising Expenses | ad |  |  |  |  |
| 5520 | Miscellaneous Sales Expense | Other Distribution Expenses | ad |  |  |  |  |
| 5605 | Executive Salaries and Expenses | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |
| 5610 | Management Salaries and Expenses | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |
| 5615 | General Administrative <br> Salaries and Expenses | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |
| 5620 | Office Supplies and Expenses | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |
| 5625 | Administrative Expense Transferred Credit | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |
| 5630 | Outside Services Employed | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |
| 5635 | Property Insurance | Insurance Expense (Working Capital) | ad |  |  |  |  |
| 5640 | Injuries and Damages | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |
| 5645 | Employee Pensions and Benefits | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account \# | Accounts | Explanations | Grouping for Sheet 01 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint |
| 5650 | Franchise Requirements | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |
| 5655 | Regulatory Expenses | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |
| 5660 | General Advertising Expenses | Advertising Expenses | ad |  |  |  |  |
| 5665 | Miscellaneous General Expenses | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |
| 5670 | Rent | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |
| 5675 | Maintenance of General Plant | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |
| 5680 | Electrical Safety Authority Fees | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |
| 5685 | Independent Market Operator Fees and Penalties | Power Supply Expenses (Working Capital) | cop |  |  |  |  |
| 5705 | Amortization Expense Property, Plant, and Equipment | Amortization of Assets | dep | PRORATED | Break out | Breakout |  |
| 5710 | Amortization of Limited Term Electric Plant | Amortization of Assets | dep | PRORATED | Break out | Breakout |  |
| 5715 | Amortization of Intangibles and Other Electric Plant | Amortization of Assets | dep | PRORATED | Break out | Breakout |  |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | Other Amortization - <br> Unclassified | dep | PRORATED | Break out | Breakout |  |
| 5730 | Amortization of Unrecovered Plant and Regulatory Study Costs | Amortization of Assets | dep |  |  |  |  |
| 5735 | Amortization of Deferred Development Costs | Amortization of Assets | dep |  |  |  |  |
| 5740 | Amortization of Deferred Charges | Amortization of Assets | dep |  |  |  |  |
| 6005 | Interest on Long Term Debt | Interest Expense Unclassifed | INT |  |  |  |  |
| 6105 | Taxes Other Than Income Taxes | Other Distribution Expenses | ad |  |  |  |  |
| 6110 | Income Taxes | Income Tax Expense Unclassified | Input |  |  |  |  |
| 6205-1 | Sub-account LEAP Funding | Charitable Contributions | ad |  |  |  |  |
| 6210 | Life Insurance | Insurance Expense (Working Capital) | ad |  |  |  |  |
| 6215 | Penalties | Other Distribution Expenses | ad |  |  |  |  |
| 6225 | Other Deductions | Other Distribution Expenses | ad |  |  |  |  |

## 2019 Cost Allocation Model

## EB-2019-XXXX

Sheet E5 Reconciliation Worksheet - NTRZ
Details: The worksheet below shows reconciliation of costs included and excluded in the Trial Balance.

| USOA Account \# | Accounts | Financial Statement | Financial Statement - <br> Asset Break Out includes <br> Acc Dep and Contributed <br> Capital | Adjusted TB | Excluded from coss | Excluded | Included | Balance in 05 | Difference | Balance in O 4 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 $<50 \mathrm{kV}$ |  | \$5,556,475 | \$5,556,475 |  | \$0 | \$5,556,475 | \$5,556,475 | \$0 | \$5,556,475 | \$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 $>50 \mathrm{kV}$ |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1808-2 | Buildings and Fixtures < 50 KV |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$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 <br> Transformer Station Equipment - Normally |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1815 | Primary above 50 kV <br> Distribution Station Equipment - Normally |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820 | Primary below 50 kV <br> Distribution Station Equipment - Normally |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820-1 | Primary below 50 kV (Bulk) <br> Distribution Station Equipment - Normally |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820-2 | Primary below 50 kV (Primary) <br> Distribution Station Equipment - Normally |  | \$11,533,556 | \$11,533,556 |  | \$0 | \$11,533,556 | \$11,533,556 | \$0 | \$11,533,556 | \$0 |
| 1820-3 | Primary below 50 kV (Wholesale Meters) |  | \$632,642 | \$632,642 |  | \$0 | \$632,642 | \$632,642 | \$0 | \$632,642 | \$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 Poles, Towers and Fixtures - |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1830-3 | Subtransmission Bulk Delivery |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1830-4 | Poles, Towers and Fixtures - Primary |  | \$17,279,247 | \$17,279,247 |  | \$0 | \$17,279,247 | \$17,279,247 | \$0 | \$17,279,247 | \$0 |
| 1830-5 | Poles, Towers and Fixtures - Secondary |  | \$3,049,279 | \$3,049,279 |  | \$0 | \$3,049,279 | \$3,049,279 | \$0 | \$3,049,279 | \$0 |
| 1835 | Overhead Conductors and Devices Overhead Conductors and Devices - |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1835-3 | Subtransmission Bulk Delivery |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1835-4 | Overhead Conductors and Devices - Primary |  | \$11,925,527 | \$11,925,527 |  | \$0 | \$11,925,527 | \$11,925,527 | \$0 | \$11,925,527 | \$0 |


| 1835-5 | Overhead Conductors and Devices Secondary |
| :---: | :---: |
| 1840 | Underground Conduit |
| 1840-3 | Underground Conduit - Bulk Delivery |
| 1840-4 | Underground Conduit - Primary |
| 1840-5 | Underground Conduit - Secondary |
| 1845 | Underground Conductors and Devices Underground Conductors and Devices - Bulk |
| 1845-3 | Delivery |
|  | Underground Conductors and Devices - |
| 1845-4 | Primary |
|  | Underground Conductors and Devices - |
| 1845-5 | Secondary |
| 1850 | Line Transformers |
| 1855 | Services |
| 1860 | Meters |
| 1905 | Land |
| 1906 | Land Rights |
| 1908 | Buildings and Fixtures |
| 1910 | Leasehold Improvements |
| 1915 | Office Furniture and Equipment |
| 1920 | Computer Equipment - Hardware |
| 1925 | Computer Software |
| 1930 | Transportation Equipment |
| 1935 | Stores Equipment |
| 1940 | Tools, Shop and Garage Equipment |
| 1945 | Measurement and Testing Equipment |
| 1950 | Power Operated Equipment |
| 1955 | Communication Equipment |
| 1960 | Miscellaneous Equipment |
| 1970 | Load Management Controls - Customer Premises |
| 1975 |  |
|  | Load Management Controls - Utility Premises |
| 1980 | System Supervisory Equipment |
| 1990 | Other Tangible Property |
| 1995 | Contributions and Grants - Credit |
| 2005 | Property Under Capital Leases |
| 2010 | Electric Plant Purchased or Sold |
| 2105 | Accum. Amortization of Electric Utility Plant Property, Plant, \& Equipment |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles |
| 3046 | Balance Transferred From Income |
|  | blank row |
| 4080 | Distribution Services Revenue |
| 4082 | Retail Services Revenues |
| 4084 | Service Transaction Requests (STR) |
|  | Revenues |
| 4086 | SSS Admin Charge |
| 4090 | Electric Services Incidental to Energy Sales |
| 4205 | Interdepartmental Rents |
| 4210 | Rent from Electric Property |
| 4215 | Other Utility Operating Income |
| 4220 | Other Electric Revenues |
| 4225 | Late Payment Charges |
| 4235 | Miscellaneous Service Revenues |
| 4240 | Provision for Rate Refunds |
| 4245 | Government Assistance Directly Credited to Income |
| 4305 | Regulatory Debits |
| 4310 | Regulatory Credits |
| 4315 | Revenues from Electric Plant Leased to Others |


|  | \$3,975,176 | \$3,975,176 |
| :---: | :---: | :---: |
|  | \$0 | \$0 |
|  | \$0 | \$0 |
|  | \$7,028,809 | \$7,028,809 |
|  | \$0 | \$0 |
|  | \$0 | \$0 |
|  | \$0 | \$0 |
|  | \$15,072,636 | \$15,072,636 |
|  | \$0 | \$0 |
|  | \$12,760,799 | \$12,760,799 |
|  | \$9,674,275 | \$9,674,275 |
|  | \$7,669,063 | \$7,669,063 |
| \$0 | \$0 | \$0 |
| \$0 | \$400,375 | \$400,375 |
| \$0 | \$140,251 | \$140,251 |
| \$0 | \$1,502,691 | \$1,502,691 |
| \$0 | \$327,869 | \$327,869 |
| \$0 | \$583,242 | \$583,242 |
| \$0 | \$854,191 | \$854,191 |
| \$0 | \$1,305,869 | \$1,305,869 |
| \$0 | \$42,758 | \$42,758 |
| \$0 | \$211,418 | \$211,418 |
| \$0 | \$30,256 | \$30,256 |
| \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 |
| \$0 | \$86,036 | \$86,036 |
| \$0 | \$0 | \$0 |
| $(\$ 33,832,328)$ | \$0 | \#\#\#\#\#\#\#\#\#\#\# |
| \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 |
| (\$15,118,215) |  | \#\#\#\#\#\#\#\#\#\#\# |
| $(\$ 639,645)$ |  | $(\$ 639,645)$ |
| (\$2,960,756) |  | (\$2,960,756) |
| (\$17,363,225) |  | \#\#\#\#\#\#\#\#\#\#\#\| |
| $(\$ 18,524)$ |  | $(\$ 18,524)$ |
| (\$70) |  | (\$70) |
| $(\$ 132,502)$ |  | $(\$ 132,502)$ |
| \$0 |  | \$0 |
| \$0 |  | \$0 |
| $(\$ 221,339)$ |  | $(\$ 221,339)$ |
| \$0 |  | \$0 |
| \$0 |  | \$0 |
| $(\$ 188,977)$ |  | $(\$ 188,977)$ |
| \$0 |  | \$0 |
| \$0 |  | \$0 |
| $(\$ 822,848)$ |  | $(\$ 822,848)$ |
| \$0 |  | \$0 |
| \$0 |  | \$0 |
| \$0 |  | \$0 |


| 4320 |  |
| :---: | :---: |
|  | Expenses of Electric Plant Leased to Others |
| 4325 |  |
|  | Revenues from Merchandise, Jobbing, Etc. |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. |
| 4335 | Profits and Losses from Financial Instrument Hedges |
| 4340 | Profits and Losses from Financial Instrument Investments |
| 4345 | Gains from Disposition of Future Use Utility Plant |
| 4350 | Losses from Disposition of Future Use Utility Plant |
| 4355 | Gain on Disposition of Utility and Other Property |
| 4360 | Loss on Disposition of Utility and Other Property |
| 4365 | Gains from Disposition of Allowances for Emission |
| 4370 | Losses from Disposition of Allowances for Emission |
| 4375 | Revenues from Non-Utility Operations |
| 4380 | Expenses of Non-Utility Operations |
| 4390 | Miscellaneous Non-Operating Income |
| 4395 | Rate-Payer Benefit Including Interest |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization |
| $\begin{aligned} & 4405 \\ & 4415 \end{aligned}$ | Interest and Dividend Income |
|  | Equity in Earnings of Subsidiary Companies |
| 4705 | Power Purchased |
| 4708 | Charges-WMS |
| 4710 | Cost of Power Adjustments |
| 4712 | Charges-One-Time |
| 4714 | Charges-NW |
| 4715 | System Control and Load Dispatching |
| 4716 | Charges-CN |
| 4730 | Rural Rate Assistance Expense |
| 4750 | Charges-LV |
| 4751 | Charges - Smart Metering Entity |
| 5005 | Operation Supervision and Engineering |
| 5010 | Load Dispatching |
| 5012 | Station Buildings and Fixtures Expense |
| 5014 | Transformer Station Equipment - Operation Labour |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses |
| 5016 | Distribution Station Equipment - Operation Labour |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses |
| 5020 | Overhead Distribution Lines and Feeders Operation Labour |
| 5025 | Overhead Distribution Lines \& Feeders Operation Supplies and Expenses |
| 5030 | Overhead Subtransmission Feeders Operation |
| 5035 | Overhead Distribution TransformersOperation |
| 5040 | Underground Distribution Lines and Feeders Operation Labour |
| 5045 | Underground Distribution Lines \& Feeders Operation Supplies \& Expenses |



| 5050 | Underground Subtransmission Feeders Operation | \$0 | \$0 |
| :---: | :---: | :---: | :---: |
| 5055 | Underground Distribution Transformers - |  |  |
|  | Operation | \$2,529 | \$2,529 |
| 5065 | Meter Expense | \$112,893 | \$112,893 |
| 5070 | Customer Premises - Operation Labour | \$141,953 | \$141,953 |
| 5075 | Customer Premises - Materials and |  |  |
|  | Expenses | \$0 | \$0 |
| 5085 | Miscellaneous Distribution Expense | \$649,191 | \$649,191 |
| 5090 | Underground Distribution Lines and Feeders Rental Paid | \$0 | \$0 |
| 5095 | Overhead Distribution Lines and Feeders - |  |  |
|  | Rental Paid | \$31,313 | \$31,313 |
| 5096 | Other Rent | \$0 | \$0 |
| 5105 | Maintenance Supervision and Engineering | \$264,796 | \$264,796 |
| 5110 | Maintenance of Buildings and Fixtures - |  |  |
|  | Distribution Stations | \$0 | \$0 |
| 5112 | Maintenance of Transformer Station |  |  |
|  | Equipment | \$0 | \$0 |
| 5114 | Maintenance of Distribution Station |  |  |
|  | Equipment | \$50,016 | \$50,016 |
| 5120 |  |  |  |
|  | Maintenance of Poles, Towers and Fixtures | \$45,783 | \$45,783 |
| 5125 | Maintenance of Overhead Conductors and |  |  |
|  | Devices | \$440,708 | \$440,708 |
| 5130 | Maintenance of Overhead Services | \$0 | \$0 |
| 5135 | Overhead Distribution Lines and Feeders Right of Way | \$99,381 | \$99,381 |
| 5145 | Maintenance of Underground Conduit | \$696 | \$696 |
| 5150 | Maintenance of Underground Conductors and Devices | \$249,801 | \$249,801 |
| 5155 | Maintenance of Underground Services | \$58,528 | \$58,528 |
| 5160 | Maintenance of Line Transformers | \$118,121 | \$118,121 |
| 5175 | Maintenance of Meters | \$186,154 | \$186,154 |
| 5305 | Supervision | \$159,389 | \$159,389 |
| 5310 | Meter Reading Expense | \$384,985 | \$384,985 |
| 5315 | Customer Billing | \$514,859 | \$514,859 |
| 5320 | Collecting | \$651,496 | \$651,496 |
| 5325 | Collecting- Cash Over and Short | \$39 | \$39 |
| 5330 | Collection Charges | \$0 | \$0 |
| 5335 | Bad Debt Expense | \$134,026 | \$134,026 |
| 5340 |  |  |  |
|  | Miscellaneous Customer Accounts Expenses | \$541 | \$541 |
| 5405 | Supervision | \$0 | \$0 |
| 5410 | Community Relations - Sundry | \$106,348 | \$106,348 |
| 5415 | Energy Conservation | \$0 | \$0 |
| 5420 | Community Safety Program | \$0 | \$0 |
| 5425 | Miscellaneous Customer Service and |  |  |
|  | Informational Expenses | \$0 | \$0 |
| 5505 | Supervision | \$0 | \$0 |
| 5510 | Demonstrating and Selling Expense | \$0 | \$0 |
| 5515 | Advertising Expense | \$750 | \$750 |
| 5520 | Miscellaneous Sales Expense | \$0 | \$0 |
| 5605 | Executive Salaries and Expenses | \$80,976 | \$80,976 |
| 5610 | Management Salaries and Expenses | \$870,470 | \$870,470 |
| 5615 | General Administrative Salaries and |  |  |
|  | Expenses | \$1,151,875 | \$1,151,875 |
| 5620 | Office Supplies and Expenses | \$107,965 | \$107,965 |
| 5625 | Administrative Expense Transferred Credit | \$0 | \$0 |
| 5630 | Outside Services Employed | \$1,462,381 | \$1,462,381 |
| 5635 | Property Insurance | \$167,424 | \$167,424 |
| 5640 | Injuries and Damages | \$0 | \$0 |
| 5645 | Employee Pensions and Benefits | \$0 | \$0 |
| 5650 | Franchise Requirements | \$0 | \$0 |
| 5655 | Regulatory Expenses | \$167,876 | \$167,876 |


| \|5660 | General Advertising Expenses | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | so |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5665 | Miscellaneous General Expenses | \$114,898 | \$114,898 |  | \$0 | \$114,898 | \$114,898 | \$0 | \$114,898 | S0 |
| 5670 | Rent | \$275,000 | \$275,000 |  | \$0 | \$275,000 | \$275,000 | \$0 | \$275,000 | so |
| 5675 | Maintenance of General Plant | \$584,818 | \$584,818 |  | \$0 | \$584,818 | \$584,818 | \$0 | \$584,818 | so |
| 5680 | Electrical Safety Authority Fees | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5685 | Independent Market Operator Fees and Penalties | \$0 |  |  |  |  |  |  |  |  |
| 5705 | Amortization Expense - Property, Plant, and | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | Equipment | \$4,090,577 | \$4,090,577 |  | \$0 | \$4,090,577 | \$4,090,577 | \$0 | \$4,090,577 | \$0 |
| 5710 | Amortization of Limited Term Electric Plant | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5715 | Amortization of Intangibles and Other Electric Plant | \$182,676 | \$182,676 |  | \$0 | \$182,676 | \$182,676 | \$0 | \$182,676 | \$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 | \$1,832,657 | \$1,832,657 |  | \$0 | \$1,832,657 | \$1,832,657 | \$0 | \$1,832,657 | \$0 |
| 6105 | Taxes Other Than Income Taxes | \$168,874 | \$168,874 |  | \$0 | \$168,874 | \$168,874 | \$0 | \$168,874 | \$0 |
| 6110 | Income Taxes | \$877,089 | \$877,089 |  | \$0 | \$877,089 | \$877,089 | \$0 | \$877,089 | \$0 |
| 6205-1 | Sub-account LEAP funding | \$20,000 | \$20,000 |  | \$0 | \$20,000 | \$20,000 | \$0 | \$20,000 | \$0 |
| 6210 | Life Insurance | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6215 | Penalties | \$3,501 | \$3,501 |  | \$0 | \$3,501 | \$3,501 | \$0 | \$3,501 | \$0 |
| 6225 | Other Deductions | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | Total | \$25,317,294 | \$111,642,439 \#\#\#\#\#\#\#\#\#\#\# | Control | $\begin{array}{r} \$ 0 \\ \$ 136,959,733 \\ \hline \end{array}$ | \#\#\#\#\#\#\#\#\#\#\# | \$136,959,733 | \$0 | \#\#\#\#\#\#\#\#\#\#\# | \$1 |


| $\$$ | $(2,164,599)$ | $\$$ | - | $\$$ | - | $\$$ | $(2,164,599)$ | $\$$ | $(2,164,599)$ | $\$$ | - | $\$$ | $(2,164,599)$ | $\$$ |
| :--- | ---: | :--- | :--- | :--- | :--- | :--- | ---: | ---: | ---: | ---: | ---: | ---: | ---: | :--- |
|  | $5,652,379$ | $\$$ | - | $\$$ | - | $\$$ | $5,62,379$ | $\$$ | $5,652,379$ | $\$$ | - | $\$$ | $5,65,379$ | $\$$ |
|  | $4,946,859$ | $\$$ | - | $\$$ | - | $\$$ | $4,946,859$ | $\$$ | $4,946,859$ | $\$$ | - | $\$$ | $4,946,859$ | $\$$ |

# 2019 Cost Allocation Model 

## Cost Allocation Model (CA Model) Version 3.6

Instructions Sheet

## General:

These instructions are included with the OEB CA Model as a reference for distributor staff and other users of the model. Version 3.6 is designed for use with 2019 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 rosecoloured 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 II 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 $\mathrm{I}-2$ 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 requirement.)

There are diagnostic cells at the top of $1-3$ 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 H 14 and H 16 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 the rate base.
- 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 4080.
- 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 19 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 14 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 19.


## 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 poles at Primary voltage.


## 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 $G S>50$ 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 $G S>50$ 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 $G S>50 \mathrm{~kW}=\$ 6,000 / \$ 1,000=6.00$


## 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 the15 customers have a large number of devices and the number of devices changes from time to time, so additional clerical attention is required each month amounting to $\$ 50$ over the group ( $\$ 10$ per bill). Assuming that other costs are the same as for a residential customer at $\$ 1.50$ per bill, the average cost is $\$ 11.50$ per bill.
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 01 .

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 l-6.2. This is appropriate if a class, e.g. streetlights, is billed per device, of if the number of devices equals the number of connections. If this is not appropriate for the distributor's rate structure, the distributor should correct the formula in row 39 for the applicable class(es), or over-write it with a specific cell references. For example, if USL is billed per customer without regard to number of connections or devices, replace the MAX term with a simple reference to l-6.2 row 21.

- 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 as $\$ 0$.


## 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 column(s) in worksheet E3.
- 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 calculations.

- 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, 2015.


## 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 l-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 19.


## 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 17.2 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 classes.
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 18 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 19 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 01

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 worksheet I-3.

- 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", and
- 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 inaccurate for the respective classes.
- 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 ratios.

It may also be useful to run an updated version when preparing a Draft Rate Order:
$>$ At worksheet $I 3$, 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 l6.1, 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 O :

- 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 02

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 03.1

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 Transformer Ownership Allowance.


## Worksheet 03.6

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 application.
- 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 16.2 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

## 2019 Cost Allocation Model

Sheet II Utility Information Sheet


## Copyright

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Brief Description of Each Worksheet's Function

| INPUTS | 11 | Intro | Brief explanation of what the pages do. |
| :---: | :---: | :---: | :---: |
|  | 12 | LDC data and Classes | Enter LDC specific information and number of classes etc |
|  | 13 | TB Data | Forecast Trial Balance |
|  | 14 | Bo ASSETS | Break out assets into detail functions - bulk deliver, primary and secondary |
|  | 15.1 | Misc Data | Input for miscellaneous data where necessary - TBD |
|  | 15.2 | Weighting Factors | Invput for weighting factors to be applied to billing and services |
|  | 16.1 | Revenue | Input rates and volumes for working up revenue |
|  | 16.2 | Customer Data | Input customer related data for generating customer allocators |
|  | 17.1 | Meter Capital | Input meter related data for calculating capital costs weighing factors |
|  | 17.2 | Meter Reading | Input meter related data for calculating meter reading weighing factors |
|  | 18 | Demand Data | Input demand allocators using load data and making LDC specific adjustments |
|  | 19 | Direct Allocation |  |
| OUTPUTS | 01 | Revenue to cost | Output showing revenue to cost ratios, inter class subsidy etc. |
|  | 02 | Fixed Charge | Output showing the range for the Basic Customer charge - TBD |
|  | 02.1 | Line Transformer PLCC Adjustment |  |
|  | 02.2 | Primary Cost PLCC Adjustment |  |
|  | 02.3 | Secondary Cost PLCC Adjustment |  |
|  | 03.1 | Line Tran Unit Cost |  |
|  | 03.2 | Substat Tran Unit Cost |  |
|  | 03.3 | Primary Cost Pool |  |
|  | 03.4 | Secondary Cost Pool |  |
|  | 03.5 | USL Metering Credit |  |
|  | 03.6 | MicroFIT Charges |  |
|  | 04 | Summary by Class | Output showing summary of all allocation by class and by US of A |
|  | 05 | Detail by Class | Output showing details of individual allocation by class and by USofA |
|  | 06 | Source Data for E2 |  |
|  | 07 | Amortization |  |
| EXHIBITS | E1 | Categorization | Exhibit showing how costs are categorized |
|  | E2 | Allocation Factors | Exhibit summarizing all allocation factors created in 15 to 18 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

$\square$

## 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


## 2019 Cost Allocation Model

## EB-2018-XXXX

## Sheet I2 Class Selection - MRZ

## 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 |  |  |
| :---: | :---: | :---: | :---: |
|  |  |  | 11-Jan-19 |
|  | Please provide summary identification of this Run |  |  |
|  | MRZ |  |  |
|  |  | Utility's Class Definition | Current |
| 1 | Residential |  | YES |
| 2 | GS <50 |  | YES |
| 3 | GS>50-Regular | GENERAL SERVICE 50 TO 4,999 KW | YES |
| 4 | GS> 50-TOU |  | NO |
| 5 | GS >50-Intermediate |  | NO |
| 6 | Large Use > 5MW |  | NO |
| 7 | Street Light |  | YES |
| 8 | Sentinel |  | NO |
| 9 | Unmetered Scattered Load | 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 |

[^1]
## 2019 Cost Allocation Model

## EB-2018-XXXX

Sheet 13 Trial Balance Data

Comparisons with RRWF


Uniform System of Accounts - Detail Accounts


| 1485 | Investment in Associated Companies - Significant Influence | \$0 |  |  |  | \$0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1490 | Investment in Subsidiary Companies | \$0 |  |  |  | \$0 |
| 1505 | Unrecovered Plant and Regulatory Study Costs | \$0 |  |  |  | \$0 |
| 1508 | Other Regulatory Assets | \$81,291 |  |  |  | \$81,291 |
| 1510 | Preliminary Survey and Investigation Charges | \$0 |  |  |  | \$0 |
| 1515 | Emission Allowance Inventory | \$0 |  |  |  | \$0 |
| 1516 | Emission Allowances Withheld | \$0 |  |  |  | \$0 |
| 1518 | RCVARetail | (\$22,214) |  |  |  | (\$22,214) |
| 1520 | Power Purchase Variance Account | \$0 |  |  |  | \$0 |
| 1521 | Special Purpose Charge Assessment Variance Account | \$0 |  |  |  | \$0 |
| 1525 | Miscellaneous Deferred Debits | \$0 |  |  |  | \$0 |
| 1530 | Deferred Losses from Disposition of Utility Plant | \$0 |  |  |  | \$0 |
| 1531 | Renewable Connection Capital Deferral Account | \$0 |  |  |  | \$0 |
| 1532 | Renewable Connection OM\&A Deferral Account | \$0 |  |  |  | \$0 |
| 1533 | Renewable Connection Funding Adder Deferral Account | \$0 |  |  |  | \$0 |
| 1534 | Smart Grid Capital Deferral Account | \$0 |  |  |  | \$0 |
| 1535 | Smart Grid OM\&A Deferral Account | \$0 |  |  |  | \$0 |
| 1536 | Smart Grid Funding Adder Deferral Account | \$0 |  |  |  | \$0 |
| 1540 | Unamortized Loss on Reacquired Debt | \$0 |  |  |  | \$0 |
| 1545 | Development Charge Deposits/ Receivables | \$0 |  |  |  | \$0 |
| 1548 | RCVASTR | \$0 |  |  |  | \$0 |
| 1550 | LV Variance Account | \$433,131 |  |  |  | \$433,131 |
| 1555 | Smart Meter Capital and Recovery Variance Account | \$2,136 |  |  |  | \$2,136 |
| 1556 | Smart Meter OM\&A Variance Account | \$0 |  |  |  | \$0 |
| 1560 | Deferred Development Costs | \$0 |  |  |  | \$0 |
| 1562 | Deferred Payments in Lieu of Taxes | \$0 |  |  |  | \$0 |
| 1563 | Account 1563 - Deferred PILs Contra Account | \$0 |  |  |  | \$0 |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | \$0 |  |  |  | \$0 |
| 1566 | CDM Contra Account | \$0 |  |  |  | \$0 |
| 1567 | Bd-approved CDM Variance Account | \$0 |  |  |  | \$0 |
| 1568 | LRAM Variance Account | \$289,360 |  |  |  | \$289,360 |
| 1570 | Qualifying Transition Costs | \$0 |  |  |  | \$0 |
| 1571 | Pre-market Opening Energy Variance | \$0 |  |  |  | \$0 |
| 1572 | Extraordinary Event Costs | \$0 |  |  |  | \$0 |
| 1574 | Deferred Rate Impact Amounts | \$0 |  |  |  | \$0 |
| 1575 | IFRS -CGAAP Transition PP\&E Amounts | \$0 |  |  |  | \$0 |
| 1576 | Accounting Changes under CGAAP | \$0 |  |  |  | \$0 |
| 1580 | RSVAWMS | (\$207,727) |  |  |  | (\$207,727) |
| 1582 | RSVAONE-TIME | \$0 |  |  |  | \$0 |
| 1584 | RSVANW | (\$15,344) |  |  |  | (\$15,344) |
| 1586 | RSVACN | (\$6,034) |  |  |  | (\$6,034) |
| 1588 | RSVAPOWER | $(\$ 108,719)$ |  |  |  | (\$108,719) |
| 1589 | RSVA-GA | \$488,993 |  |  |  | \$488,993 |
| 1590 | Recovery of Regulatory Asset Balances | \$0 |  |  |  | \$0 |
| 1592 | 2006 PILs Variance | \$18,117 |  |  |  | \$18,117 |
| 1595 | Reg Balance Control Account | \$66,872 |  |  |  | \$66,872 |
| 1605 | Electric Plant in Service - Control Account |  |  |  |  | \$0 |
| 1606 | Organization | \$13,879,651 |  |  |  | \$13,879,651 |
| 1608 | Franchises and Consents | \$0 |  |  |  | \$0 |
| 1610 | Miscellaneous Intangible Plant | \$0 |  |  |  | \$0 |
| 1615 | Land | \$0 |  |  |  | \$0 |
| 1616 | Land Rights | \$0 |  |  |  | \$0 |
| 1620 | Buildings and Fixtures | \$0 |  |  |  | \$0 |
| 1630 | Leasehold Improvements | \$0 |  |  |  | \$0 |
| 1635 | Boiler Plant Equipment | \$0 |  |  |  | \$0 |
| 1640 | Engines and Engine-Driven Generators | \$0 |  |  |  | \$0 |
| 1645 | Turbogenerator Units | \$0 |  |  |  | \$0 |
| 1650 | Reservoirs, Dams and Waterways | \$0 |  |  |  | \$0 |
| 1655 | Water Wheels, Turbines and Generators | \$0 |  |  |  | \$0 |
| 1660 | Roads, Railroads and Bridges | \$0 |  |  |  | \$0 |
| 1665 | Fuel Holders, Producers and Accessories | \$0 |  |  |  | \$0 |
| 1670 | Prime Movers | \$0 |  |  |  | \$0 |
| 1675 | Generators | \$0 |  |  |  | \$0 |
| 1680 | Accessory Electric Equipment | \$0 |  |  |  | \$0 |
| 1685 | Miscellaneous Power Plant Equipment | \$0 |  |  |  | \$0 |
| 1705 | Land | \$0 |  |  |  | \$0 |
| 1706 | Land Rights | \$0 |  |  |  | \$0 |
| 1708 | Buildings and Fixtures | \$0 |  |  |  | \$0 |
| 1710 | Leasehold Improvements | \$0 |  |  |  | \$0 |
| 1715 | Station Equipment | \$0 |  |  |  | \$0 |
| 1720 | Towers and Fixtures | \$0 |  |  |  | \$0 |
| 1725 | Poles and Fixtures | \$0 |  |  |  | \$0 |
| 1730 | Overhead Conductors and Devices | \$0 |  |  |  | \$0 |
| 1735 | Underground Conduit | \$0 |  |  |  | \$0 |
| 1740 | Underground Conductors and Devices | \$0 |  |  |  | \$0 |
| 1745 | Roads and Trails | \$0 |  |  |  | \$0 |
| 1805 | Land | \$37,495 |  |  |  | \$37,495 |
| 1806 | Land Rights | \$0 |  |  |  | \$0 |
| 1808 | Buildings and Fixtures | \$0 |  |  |  | \$0 |
| 1810 | Leasehold Improvements | \$0 |  |  |  | \$0 |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | \$0 |  |  |  | \$0 |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | \$4,702,367 |  |  |  | \$4,702,367 |
| 1825 | Storage Battery Equipment | \$0 |  |  |  | \$0 |
| 1830 | Poles, Towers and Fixtures | \$4,009,477 |  |  |  | \$4,009,477 |
| 1835 | Overhead Conductors and Devices | \$1,116,985 |  |  |  | \$1,116,985 |
| 1840 | Underground Conduit | \$868,789 | (\$556,025) |  |  | \$312,764 |
| 1845 | Underground Conductors and Devices | \$915,840 | (\$586,138) |  |  | \$329,702 |
| 1850 | Line Transformers | \$2,078,554 |  |  |  | \$2,078,554 |
| 1855 | Services | \$353,420 | \$1,142,163 |  |  | \$1,495,583 |
| 1860 | Meters | \$1,093,055 |  |  |  | \$1,093,055 |
|  | blank row | \$0 |  |  |  |  |





| 5330 | Collection Charges |
| :---: | :---: |
| 5335 | Bad Debt Expense |
| 5340 | Miscellaneous Customer Accounts Expenses |
| 5405 | Supervision |
| 5410 | Community Relations - Sundry |
| 5415 | Energy Conservation |
| 5420 | Community Safety Program |
| 5425 | Miscellaneous Customer Service and Informational Expenses |
| 5505 | Supervision |
| 5510 | Demonstrating and Selling Expense |
| 5515 | Advertising Expense |
| 5520 | Miscellaneous Sales Expense |
| 5605 | Executive Salaries and Expenses |
| 5610 | Management Salaries and Expenses |
| 5615 | General Administrative Salaries and Expenses |
| 5620 | Office Supplies and Expenses |
| 5625 | Administrative Expense Transferred Credit |
| 5630 | Outside Services Employed |
| 5635 | Property Insurance |
| 5640 | Injuries and Damages |
| 5645 | Employee Pensions and Benefits |
| 5650 | Franchise Requirements |
| 5655 | Regulatory Expenses |
| 5660 | General Advertising Expenses |
| 5665 | Miscellaneous General Expenses |
| 5670 | Rent |
| 5675 | Maintenance of General Plant |
| 5680 | Electrical Safety Authority Fees |
| 5681 | Special Purpose Charge Expense |
| 5685 | Independent Market Operator Fees and Penalties |
| 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 |
| 5725 | Miscellaneous Amortization |
| 5730 | Amortization of Unrecovered Plant and Regulatory Study Costs |
| 5735 | Amortization of Deferred Development Costs |
| 5740 | Amortization of Deferred Charges |
| 6005 | Interest on Long Term Debt |
| 6010 | Amortization of Debt Discount and Expense |
| 6015 | Amortization of Premium on Debt Credit |
| 6020 | Amortization of Loss on Reacquired Debt |
| 6025 | Amortization of Gain on Reacquired Debt--Credit |
| 6030 | Interest on Debt to Associated Companies |
| 6035 | Other Interest Expense |
| 6040 | Allowance for Borrowed Funds Used During Construction--Credit |
| 6042 | Allowance For Other Funds Used During Construction |
| 6045 | Interest Expense on Capital Lease Obligations |
| 6105 | Taxes Other Than Income Taxes |
| 6110 | Income Taxes |
| 6115 | Provision for Future Income Taxes |
| 6205 | Donations |
| 6205-1 | Sub-account LEAP Funding |
| 6210 | Life Insurance |
| 6215 | Penalties |
| 6225 | Other Deductions |
| 6305 | Extraordinary Income |
| 6310 | Extraordinary Deductions |
| 6315 | Income Taxes, Extraordinary Items |
| 6405 | Discontinues Operations - Income/ Gains |
| 6410 | Discontinued Operations - Deductions/ Losses |
| 6415 | Income Taxes, Discontinued Operations |



## 2019 Cost Allocation Model

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Sheet I4 Break Out Worksheet - MRZ



| RATE BASE And DIITRRIUUTION ASSETS |  | BALANCE SHEET ITEMS |  |  |  |  |  |  |  |  | EXPENSE ITEMS |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 5705 | 5710 | 5715 | 5720 |
| Account | Descripition |  |  |  |  |  |  |  |  |  | $\underset{\substack{\text { Sreak out } \\ \text { Functions }}}{\substack{\text { a }}}$ | BrEak out (\%) | break out (s) | After Bo | Contributed Capital - 1995 |  | Accumulated Depreciation - 2105 Fixed Assets Only | Accumulated Depreciation - 2120 | $\left.\begin{array}{\|c\|} \hline \text { Asset net of } \\ \text { Accumblated } \\ \text { Depreciation and } \\ \text { Contributed } \\ \text { Capital } \end{array} \right\rvert\,$ | $\begin{array}{\|} \text { Amortization } \\ \text { Expense - } \\ \text { Property, Plant, } \\ \text { and Equipment } \end{array}$ | Amortization of Limited Term Electric Plant | $\begin{array}{\|c\|} \hline \text { Amortization of } \\ \text { Intangibles and } \\ \text { Other Electric } \\ \text { Plant } \end{array}$ | Amortization of Electric Plant Acquisition Adjustments |
| 1565 | $\underbrace{\text { Management }}_{\text {Consevatio and Demand }}$ | so |  |  |  |  |  |  |  |  |  |  |  |  |
| ${ }_{1805}^{18051}$ | Land | S37,495 |  | (537,495) | . |  |  |  |  |  |  |  |  |  |
| ${ }^{18055-2}$ | Lean Staion 50 VV |  | 10.0.00\% | ${ }_{\text {S37,405 }}^{\text {S0 }}$ | 37,495 |  |  |  |  | ${ }^{37,955}$ |  |  |  |  |
| ${ }^{18060} 180{ }^{1806-1}$ | Land Rights | so | 0.00\% |  |  |  |  |  |  |  |  |  |  |  |
|  | $\xrightarrow{\text { Land Right station } 505 \mathrm{kV}}$ | so | 100.00\% |  |  |  |  |  |  |  |  |  |  |  |
| ${ }_{\substack{1808 \\ 1808-1}}^{10}$ | Bullings and fxtures | so | 0.00\% | ${ }_{\text {so }}^{\text {so }}$ |  |  |  |  |  |  |  |  |  |  |
| ${ }^{18808}$ | Builings and f Fixtuese 50 KV |  | 100.0\% |  | 0 |  |  |  |  |  |  |  |  |  |
| $\stackrel{1810}{1810} 1$ | Leasenold I lipovemens | so | 0.00\% |  |  |  |  |  |  |  |  |  |  |  |
| ${ }^{1810} 1$ | Leasenod Impovemens $\leq 50 \mathrm{kV}$ |  | 100.00\% | ${ }^{50}$ |  |  |  |  |  |  |  |  |  |  |
| 1815 |  | so |  | so | - |  |  |  |  | - |  |  |  |  |
| 1820 | Distribution Station Equip ment- Normaly Primary beow 50 kV | \$4,72, 367 |  | (s4,702,367) | - |  |  |  |  | . |  |  |  |  |
| 1820-1 | Distribution Station Equipment Normally Primary below 50 kV <br> (Bulk) |  | 0.00\% | so |  |  |  |  |  |  |  |  |  |  |
| 1820-2 | $\begin{aligned} & \text { Distribution Station Equipment } \\ & \text { Normally Primary below } 50 \mathrm{kV} \\ & \text { Primary) } \end{aligned}$ |  | 96.47\% | \$4,56, 373 | 4,56, 373 |  |  | (806,111) |  | 3,730,262 |  |  |  |  |
| 1820.3 |  |  | 3.53\% | \$165,994 | 165,94 |  |  | (29.987) |  | ${ }^{36,497}$ | s5,40 |  |  |  |
| ${ }_{1}^{1825} 185$ | Storate eatery Equipment |  | 0.00\% | so | - |  |  |  |  | - |  |  |  |  |
| 1825.2 |  |  | 100.00\% | so | . |  |  |  |  | - |  |  |  |  |
| 1830 | Polese Towers and Fixtures | S4,009,477 |  | (54,000.477) | . |  |  |  |  |  |  |  |  |  |
| 1830-3 |  |  | 0.00\% | so | - |  |  |  |  | - |  |  |  |  |
| $1830-4$ |  |  | 8220\% | ¢3,291,781 | 3,291,781 | (2358, 59 |  | (356.300) |  | 2,681,542 | sea,96 |  |  |  |
| 1880.5 | Poles, Towers and F Fxures - Secondary |  | 17.90\% | s717,696 | ${ }^{717,96}$ | (555, 36) |  | (17,700) |  | 584,648 | S17,488 |  |  |  |
| 1835 | Overead Conductors and Devices | \$1,116,885 |  | (88,116,985) | - |  |  |  |  |  |  |  |  |  |
| 1835-3 | Overhead Conductors and Devices Subtransmission Bulk Delivery |  | 0.00\% | so | - |  |  |  |  | - |  |  |  |  |
| 1835.4 | Overhead Conductors and Devices <br> Primary |  | 72.00\% | s814,282 | 814,282 | (153,004) |  | (00201) |  | 593,078 | 517.34 |  |  |  |
| 1883.5 |  |  | 27.10\% | \$302,703 | ${ }^{302,703}$ | (s88.700) |  | (33531) |  | 220,42 | 56.52 |  |  |  |
| 1840 | Underground Condut | S312,764 |  | [5312,764] |  |  |  |  |  |  |  |  |  |  |
| 1840.3 | Undeground Conduit Buk |  | 0.00\% | so | - |  |  |  |  |  |  |  |  |  |
| (1840.4 | Underfound Conduti- Primary |  | (100.0\%\% | ${ }_{\text {s3312,764 }}^{50}$ | ${ }^{312,764}$ | $\underbrace{\text { so }}_{\text {(2290.16) }}$ |  | ${ }^{(1019.962)}$ |  | 18.314 |  |  |  |  |
| 1845 | Underatround Conductors and | \$329,702 |  | (9329,702) | . |  |  |  |  |  |  |  |  |  |
| $1845 \cdot 3$ | Underground Conductors and Devices - Bulk Delivery |  | 0.00\% | so | - |  |  |  |  | - |  |  |  |  |
| $1845 \cdot 4$ |  |  | 100.0\%\% | \$329,702 | 329,702 | (s6872 255) |  | (2956.638) |  | ${ }^{637,981}$ | S55800 |  |  |  |

## 2019 Cost Allocation Model

Sheet 14 Break Out Worksheet - MRZ




## 腬 Ontario Energy Board

## 2019 Cost Allocation Model

Sheet I4 Break Out Worksheet - MR




## 2019 Cost Allocation Model

Sheet I4 Break Out Worksheet - MRZ




## 2019 Cost Allocation Model

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Sheet I5.I Miscellaneous Data Worksheet - MRZ

| Structure KM (kMs of Roads in Service Area that have distribution line) | 132.359 |
| :---: | :---: |
| Deemed Equity Component of Rate Base (ref: RRWF 7. cell F24) | 40\% |
| Working Capital Allowance to be included in Rate Base (\%) | 13.0\% |
| Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (\%) | 16\% |

## 2019 Cost Allocation Model

## EB-2018-XXXX

## Sheet I5.2 Weighting Factors Worksheet - MRZ

|  | 1 | 2 | 3 | 7 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Residential | GS <50 | GENERAL SERVICE 50 TO 4,999 KW | Street Light | UNMETERED SCATTERED LOAD |
| Insert Weighting Factor for Services Account 1855 | 1.0 | 0.1 | 0.0 |  |  |
| Insert Weighting Factor for Billing and Collecting | 1.0 | 1.0 | 2.1 | 0.7 | 0.7 |

## 2019 Cost Allocation Model

## EB-2018-XXXX

Sheet I6.1 Revenue Worksheet - MRZ
$\mid$ Total kWhs from Load Forecast

| Total kWs from Load Forecast | 189,592,121 |
| :---: | ---: |
| Deficiency/sufficiency ( RRWF 8. <br> cell F51) 283,937 |  |
| Miscellaneous Revenue (RRWF 5. <br> cell F48) | 112,198 |


| Billing Data |  |  | 1 | 2 | 3 | 7 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | ID | Total | Residential | GS $\mathbf{~ 5 0}$ | GENERAL SERVICE 50 TO 4,999 KW | Street Light | UNMETERED SCATTERED LOAD |
|  |  |  |  |  |  |  |  |
| Forecast kWh | CEN | 189,592,121 | 50,684,557 | 24,374,246 | 113,618,428 | 519,881 | 395,009 |
| Forecast kW | CDEM | 283,937 |  |  | 282,527 | 1,410 |  |
| Forecast kW, included in CDEM, of customers receiving line transformer allowance |  | 193,455 |  |  | 193,455 |  |  |
| 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. |  | 80,155,863 |  |  | 80,155,863 |  |  |
| KWh excluding KWh from Wholesale Market Participants | CEN EWMP | 185,865,826 | 50,684,557 | 24,374,246 | 109,892,133 | 519,881 | 395,009 |
|  |  |  |  |  |  |  |  |
| Existing Monthly Charge |  |  | \$30.94 | \$23.03 | \$65.09 | \$3.94 | \$10.65 |
| Existing Distribution kWh Rate |  |  |  | \$0.02 |  |  | \$0.01 |
| Existing Distribution kW Rate |  |  |  |  | \$3.32 | \$9.09 |  |
| Existing TOA Rate |  |  |  |  | \$0.60 |  |  |
| Additional Charges |  |  |  |  |  |  |  |
| Distribution Revenue from Rates |  | \$4,150,814 | \$2,395,870 | \$627,436 | \$1,021,499 | \$100,101 | \$5,909 |
| Transformer Ownership Allowance |  | \$116,073 | \$0 | \$0 | \$116,073 | \$0 | \$0 |
| Net Class Revenue | CREV | \$4,034,741 | \$2,395,870 | \$627,436 | \$905,426 | \$100,101 | \$5,909 |
|  |  |  |  |  |  |  |  |

## 2019 Cost Allocation Model

## EB-2018-XXXX

Sheet 16.2 Customer Data Worksheet - MRZ

| Billing Data |  |  | 1 | 2 | 3 | 7 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | ID | Total | Residential | GS <50 | $\begin{aligned} & \text { GENERAL } \\ & \text { SERVICE } 50 \text { TO } \\ & 4,999 \text { KW } \end{aligned}$ | Street Light | UNMETERED SCATTERED LOAD |
|  |  |  |  |  |  |  |  |
| Bad Debt 3 Year Historical Average | BDHA | \$65,496 | \$48,603 | \$16,893 | \$0 | \$0 | \$0 |
| Late Payment 3 Year Historical Average | LPHA | \$23,455 | \$13,684 | \$3,450 | \$6,314 | \$0 | \$7 |
| Number of Bills | CNB | 87,480 | 76,740 | 9,264 | 1,296 | 48 | 132 |
| Number of Devices | CDEV |  |  |  |  | 1,846 |  |
| Number of Connections (Unmetered) | CCON | 1,503 |  |  |  | 1,492 | 11 |
| Total Number of Customers | CCA | 7,336 | 6,453 | 771 | 108 | 4 |  |
| Bulk Customer Base | CCB | 7,332 | 6,453 | 771 | 108 |  |  |
| Primary Customer Base | CCP | 7,398 | 6,453 | 771 | 108 | 66 |  |
| Line Transformer Customer Base | CCLT | 7,368 | 6,453 | 771 | 78 | 66 |  |
| Secondary Customer Base | CCS | 6,537 | 6,453 | 84 | - | - | - |
| Weighted - Services | CWCS | 6,461 | 6,453 | 8 | - | - | - |
| Weighted Meter -Capital | CWMC | 1,049,044 | 712,726 | 265,261 | 71,057 | - | - |
| Weighted Meter Reading | CWMR | 7,545 | 6,464 | 844 | 237 | - | - |
| Weighted Bills | CWNB | 88,911 | 76,740 | 9,264 | 2,773 | 36 | 98 |

## Bad Debt Data

| Historic Year: | 2015 | 64,067 | 50,593 | 13,474 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Historic Year: | 2016 | 64,225 | 53,105 | 11,120 |  |  |  |
| Historic Year: | 2017 | 68,197 | 42,112 | 26,085 |  |  |  |
| Three-year average |  | 65,496 | 48,603 | 16,893 | - | - |  |

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 | 6,453 | 45,791 | 6,453 | 45,791 |
| Street Light | 1,846 | 471 | 1,846 | 471 |


| Street Lighting Adjustment Factors |  |
| :--- | ---: |
| Primary | 27.8118 |
| Line Transformer | 27.8118 |

## 綵 Ontario Energy Board

2019 Cost Allocation Model

Eb-2018-XXXX
Sheet 17.1 Meter Capital Worksheet - MRZ


## 忽 Ontario Energy Board

## 2019 Cost Allocation Model

EB-2018-XXXX
Sheet 17.2 Meter Reading Worksheet - MRZ

## Weighting Factors based on



## Ontario Energy Board

## 2019 Cost Allocation Model

## EB-2018-XXXX

## Sheet I8 Demand Data Worksheet - MRZ

This is an input sheet for demand allocators.

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


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


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



罃 Ontario Energy Board

## 2019 Cost Allocation Model

## Eb-2018-XXXX

 Sheet I9 Direct Allocation Worksheet - MRZ$\frac{\text { Instructions: }}{\text { More }}$ Instructions provided on the first tab in this workbook.


| Dema |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{array}{\|c\|c\|} \hline \text { Account } \\ \# \end{array}$ | Accounts | Residential | GS $\times 50$ | $\begin{array}{c\|} \text { GENERAL } \\ \text { SERVICE } 50 \\ 4,999 \text { KW } \end{array}$ | GS> 50-TOU | GS $>50-$ Intermediate | Large Use >5Mw |

Instructions:
Io Aloate Capital Contributions by Rate Classification, Input Allocation
on Next Line

1995 Contributions and Grants - Creait so | Yes |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- |

Instructions:
The Filowing is Used to Allocate Directly Allocated Costs from is to Rate
Classications

| 1805 | Land | \$0 | Ves |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\frac{1806}{1808}$ | Land Rights | \$0 | Yes |  |  |  |  |  |
| 1810 | Leasehodod Improverements | ${ }_{\text {\$0 }}$ | Yes |  |  |  |  |  |
| 1815 | Transformer Station Equipment | \$0 | Yes |  |  |  |  |  |
| 1820 | Distribution Station Equipment. |  |  |  |  |  |  |  |
| 1825 | Normaly Primary below 50 kV | \$0 | Ves |  |  |  |  |  |
| 1830 | Pores, Towers and Fixpures | ${ }_{\text {so }}$ | Ves |  |  |  |  |  |
| 1835 | Overhead Conductors and D | ${ }^{90}$ | Yes |  |  |  |  |  |
|  | Underground Conduit |  |  |  |  |  |  |  |
| $\frac{1845}{1850}$ | Underground Conductors and Devices | ${ }_{50}$ | Yes |  |  |  |  |  |
|  | Line Transtormers | ${ }_{50}$ | Yes |  |  |  |  |  |
| 1885 | ${ }^{\text {Serices }}$ | ${ }_{\text {so }}$ | Yes |  |  |  |  |  |
|  |  | \$0 | Yes |  |  |  |  |  |
| $\frac{1905}{1006}$ | Land | \$0 |  |  |  |  |  |  |
| $\frac{1906}{1908}$ | Land Rights ${ }^{\text {Buidings and Fixures }}$ | \$0 | Yes |  |  |  |  |  |
|  | Leasehold Improvements | \$0 | Ves |  |  |  |  |  |
| 1915 | Office Furniture and Equipment | ${ }_{50}$ |  |  |  |  |  |  |
| $\frac{1920}{1925}$ | Compulue Equipment - - Aardware | \$0 | Yes Yes res |  |  |  |  |  |
|  | Transporation Equipment | \$0 | Yes |  |  |  |  |  |
| 1935 | Stores Equipment | ${ }_{50}$ |  |  |  |  |  |  |
| $\frac{1940}{1945}$ | Tools, Shop and Garage Equipment | \$0 | Yes Ves res |  |  |  |  |  |
| 1950 | Power Operated Equipment | ${ }^{50}$ | Yes |  |  |  |  |  |
| $\stackrel{1955}{1960}$ | Communicataon Equipment |  |  |  |  |  |  |  |
| 1960 | Miscolaneous Equipment | \$0 | Ves |  |  |  |  |  |
| 970 | Premises | \$0 | Yes |  |  |  |  |  |
| 1975 | ${ }_{\text {L }}^{\text {Lead Management Contros - Utirity }}$ |  |  |  |  |  |  |  |
| 1980 | System Superisory Equipment | \$0 | Yes |  |  |  |  |  |
| $\frac{1900}{2005}$ | Oiner T Tangible Property | ¢0 | Yes |  |  |  |  |  |
| 2010 | Electric Plant Purchased or Sold | \$0 | Yes |  |  |  |  |  |
| 2050 | Completed Construction Not Classified Electric | \$0 | Ves |  |  |  |  |  |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, \& Equipment | \$0 | Yes |  |  |  |  |  |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles | so | Yes |  |  |  |  |  |
|  | Directly Allocated Net Fixed Assets | so |  | so | so | \$0 | so | so |
| 5005 | Deration Superision and Engineering |  | ves |  |  |  |  |  |




| 5010 | Load Dispatching | so | \$0 | so | \$0 | s0 | \$0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5012 | Station Builings and Fixures Expense | so | \$0 | so | \$0 | so | \$0 |
| 5014 | Transformer Station Equipment Operation Labour | s0 | \$0 | s0 | \$0 | so | \$0 |
| 5015 | Transformer Station Equipment - | so | \$0 | so | \$0 | s0 | \$0 |
| 5016 | Distribution Station Equipment | s0 | \$0 | so | \$0 | so | \$0 |
| 5017 | Distribution Station Equipment Operation Supplies and Expenses | s0 | \$0 | so | \$0 | so | \$0 |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour | s0 | \$0 | so | \$0 | so | 50 |
| 5025 | Overhead Distribution Lines \& Feeders Operation Supplies and Expenses | so | \$0 | so | \$0 | 50 | \$0 |
| 5030 | Overhead Subtransmission Feeders Operation | s0 | \$0 | so | \$0 | s0 | \$0 |
| 5035 | Overhead Distribution Transformers- | s0 | s0 | so | \$0 | so | \$0 |
| 5040 | Underground Distribution Lines and <br> Feeders - Operation Labour | s0 | so | so | \$0 | so | 50 |
| 5045 | Underground Distribution Lines \& Feeders - Operation Supplies Expenses | s0 | \$0 | so | \$0 | so | \$0 |
| 5050 | Underground Subbransmission Feeders - Operation | so | \$0 | so | \$0 | so | \$0 |
| 5055 | Underground Distribution Transformers - Operation | s0 | 90 | so | \$0 | s0 | 80 |
| 5065 | Meter Expense | so | 90 | so | \$0 | so | 50 |
| 5070 | Customer Premises - Operation Labour | s0 | s0 | so | \$0 | so | \$0 |
| 5075 | Customer Premises - Materials and Expenses | so | \$0 | so | \$0 | so | 90 |
| 5085 | Miscellaneous Distribuion Expense | so | so | so | \$0 | so | 90 |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | s0 | s0 | so | \$0 | so | 0 |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid | so | \$0 | so | \$0 | so | \$0 |
| 5096 | Other Rent | s0 | so | so | \$0 | so | 90 |
| 5105 | Maintenance Supervision and <br> Engineering | s0 | s0 | so | \$0 | so | 50 |
| 5110 | Maintenance of Buildings and Fixtures Distribution Stations | so | \$0 | so | \$0 | 50 | 90 |
| 5112 | Maintenance of Transformer Station <br> Equipment | s0 | s0 | so | \$0 | so | 90 |
| 5114 | Maintenance of Distribution Station Equipment | so | s0 | so | \$0 | so | 90 |
| 5120 | Maintenance of Poles, Towers and Fixtures | so | so | so | \$0 | so | 90 |
| 5125 | Maintenance of Overhead Conductors and Devices | s0 | \$0 | so | \$0 | so | \$0 |
| 5130 | Maintenance of Overhead Serices | s0 | \$0 | so | \$0 | so | \$0 |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | s0 | \$0 | so | \$0 | so | \$0 |
| 5145 | Maintenance of Underground Conduit | so | so | so | so | so | \$0 |
| 5150 | Maintenance of Underground Conductors and Devices | so | \$0 | so | so | so | \$0 |
| 5155 | Maintenance of Underground Serices | so | \$0 | so | \$0 | so | \$0 |
| 5160 | Maintenance of Line Transtormers | so | \$0 | so | so | so | \$0 |
| 5175 | Maintenance of Melers | so | \$0 | so | \$0 | so | \$0 |
| 5305 | Superision | so | \$0 | so | \$0 | so | \$0 |
| 5310 | Meter Reading Expense | s0 | so | so | so | so | \$0 |
| 5315 | Customer silling | so | so | so | so | so | \$0 |
| 5320 | Collecting | so | so | so | \$0 | so | \$0 |
| 5325 | Collecting- Cash Over and Short | so | s0 | so | \$0 | so | \$0 |
| 5330 | Collection Charges | so | so | so | \$0 | so | \$0 |
| 5335 | Bad Debt Expense | so | so | so | so | so | \$0 |
| 5340 | Miscellaneous Customer Accounts Expenses | so | \$0 | so | \$0 | so | \$0 |
| 5405 | Superision | so | so | so | \$0 | so | \$0 |
| 5410 | Community Reataions - Sundry | so | \$0 | so | \$0 | s0 | \$0 |




| Street Light | Sentinel | $\begin{gathered} \text { UNMETERED } \\ \text { SCATTERED } \\ \text { LOAD } \end{gathered}$ | Embedded Distributor | $\underset{\substack{\text { Back- } \\ \text { up/tandby } \\ \text { Dnowar }}}{ }$ | 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 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |

Customer Related

| Uscoa <br> Account <br> $\#$ | Accounts | Residential |
| :---: | :---: | :---: |


| So | ${ }^{50}$ | ${ }^{50}$ | \$0 | ${ }^{50}$ | \$0 | sol | \$0 | sol | \$0 | so | \$0 | sol | ${ }_{50}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| so | \$0 | so | \$0 |  | \$0 | \$0 | \$0 | s0 | \$0 | ${ }_{50}$ | \$0 | \$0 | ${ }_{80}$ |
| S0 | ¢0 | so ${ }_{\text {so }}$ | \$00 | so ${ }_{\text {so }}$ | \$0 ${ }_{\text {\$0 }}$ | so ${ }_{\text {so }}$ | ${ }_{\text {\$0 }}^{80}$ | S00 | \$00 ${ }_{\text {\$0 }}$ | so ${ }_{\text {so }}$ | \$00 | ¢00 | ¢0 |
| so | so | so | so | so | so | so | so | so | so | so | so | so | s0 |
| so | so | so | so | so | so | so | so | so | so | so | s | so | 50 |
| s0 | ${ }_{50}$ | so | \$0 | ${ }_{50}$ | ${ }_{50}$ | so | ${ }_{50}$ | s0 | ${ }_{50}$ |  |  |  | s0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | s0 | ${ }_{90}$ | s0 | ${ }_{80}$ | ${ }_{50}$ | ${ }_{80} 8$ |
| so | ${ }^{\text {so }}$ | so | ${ }^{\text {s0 }}$ | ${ }^{50}$ | ${ }^{\text {s0 }}$ | so | \$0 | s0 | \$0 | s0 | \$0 | so | \$0 |
| \$0 ${ }_{\text {s0 }}$ | ¢0 | S0 | \$00 | ¢0 | \$00 | S0 | \$00 ${ }_{\text {\$0 }}$ | ¢00 | \$00 | \$0 ${ }_{50}$ | \$00 | $\begin{array}{r}50 \\ 50 \\ \hline 8\end{array}$ | ¢00 |
| ${ }_{50}$ | ${ }_{50}$ | s0 | ${ }_{90}$ | ${ }_{50}$ | ${ }_{50}$ | s0 | ${ }_{90}$ | s0 | ${ }_{90}$ | s0 | ${ }_{90}$ | s0 | ${ }_{50}$ |
| so | so | so | so | so | so | so | so | so | so | so | so | so | s0 |
| so | S0 | ${ }_{50}$ | ${ }^{90}$ | ${ }_{50}$ | ${ }_{50}$ | ${ }_{50}$ | ${ }^{90}$ | ${ }_{50}$ | ${ }_{90}$ | ${ }_{50}$ | ${ }_{90}$ | ${ }_{50}$ | ${ }_{50}$ |
| so | S0 | ${ }_{50}$ | ${ }^{90}$ | so | \$0 | ${ }_{50}$ | ${ }^{90}$ | s0 | ${ }_{90}$ | so | ${ }_{90}$ | \$0 | ${ }_{80}^{80}$ |
| so 50 | \% ${ }_{50}$ | so | \$00 | 50 <br> 50 <br> so | \$00 | so | \$00 | \$00 | \$90 | s0 | \$0 | \$0 | $\begin{array}{r}50 \\ 80 \\ \hline 80\end{array}$ |
| so | ¢0 | so | \$00 | ¢0 | \$0 | so ${ }_{\text {so }}^{\text {so }}$ | \$0 | S0 | \$0 | so | \$ ${ }_{\text {\$0 }}$ | ¢00 | s0 <br> 80 |
| ${ }_{50}$ | \$0 | 50 | ${ }_{50}$ | ${ }_{50}$ | ${ }_{50}$ | so | \$0 | s0 | \$0 | so | ${ }_{80}$ | so | $\begin{array}{r}\text { ¢0 } \\ \hline 80 \\ \hline\end{array}$ |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | s0 | ${ }_{50}$ |
| ${ }_{50}$ | S0 | ${ }_{50}$ | ${ }^{90}$ | so | \$0 | ${ }_{50}$ | ${ }^{90}$ | s0 | ${ }_{90}$ | ${ }_{\text {so }}$ | ${ }_{90}$ | S00 | ${ }_{50}$ |
| 50 <br> 50 <br> so | \$0 | so | \$80 | S0 | \$80 | so | \$00 | S0 | \$00 | \$0 | ${ }_{90}$ | ${ }_{50}$ | $\begin{array}{r}50 \\ 80 \\ \hline 80\end{array}$ |
| so | ¢0 | so ${ }_{\text {so }}^{\text {so }}$ | \$0 | ¢0 | \$0 | so ${ }_{\text {so }}^{\text {so }}$ | \$0 ${ }_{\text {\$0 }}$ | S0 | \$0 | so | \$00 ${ }_{\text {\$0 }}$ | ¢00 | $\begin{array}{r}\text { S0 } \\ \hline 80 \\ \hline\end{array}$ |
| ${ }_{50}$ | ${ }_{50}$ | s0 | \$0 | ${ }_{50}$ | ${ }_{50}$ | s0 | s0 | so | \$0 | so | ${ }_{80}$ | ${ }_{50}$ | ${ }_{\text {s0 }}$ |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | ${ }_{\text {s }}$ | s0 | \$0 |
| s0 | S0 | s0 | ${ }_{80}$ | s0 | \$0 | ${ }_{\text {so }}$ | ${ }_{80}$ | s0 | ${ }_{50}$ | s0 | ${ }_{50}$ | \$00 | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$00 | s00 | \$0 | S00 | \$0 | ¢00 | ¢0 |
| so | \$0 | so | so | so | \$0 | so | \$0 | so | s0 | so | s0 | so | 90 |
| so | \$0 | so | so | so | s0 | so | so | so | so | so | so | so | \$0 |
| s0 | S0 | ${ }_{50}$ | ${ }^{90}$ | so | ${ }_{50}$ | s0 | ${ }^{90}$ | ${ }_{50}$ | ${ }_{50}$ | s0 | ${ }_{90}$ | ${ }_{50}$ |  |
| ${ }_{50}$ | ${ }_{50}$ | ${ }_{50}$ | ${ }_{80}$ | S0 | ${ }_{80}$ | s0 | ${ }_{80}$ | s0 | ${ }_{80}$ | ( ${ }_{\text {so }}$ | \$00 | ${ }_{50}^{50}$ | \% ${ }^{50}$ |
| so | ${ }_{50}$ | so | \$0 | ${ }_{50}$ | ${ }_{50}$ | so | ${ }_{\text {s }}$ | s0 | \$0 | so | \$0 | ${ }_{\text {so }}$ | ${ }_{50}$ |
| so | so | so | so | so | so | so | so | so | so | so | so | so | ${ }_{50}$ |
| so | so | so | so | so | s0 | so | so | so | so | so | so | so | ${ }_{50}$ |
| so | so | so | s0 | so | s0 | so | \$0 | so | s0 | so | so | so | 90 |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | s0 | so | so | so | s0 | so | so | so | so | so | so |


| 1805 | Land | so |
| :---: | :---: | :---: |
| 1806 | Land Rights | so |
| 1808 | Buildings and Fixutues | ${ }_{50}$ |
|  | Leasehold Improvements | so |
| 1815 | Transtormer Station Equipment | so |
| 1820 | Distribution Station Equipment |  |
|  | Normaly Primary below 50 kV | so |
| 1825 | Storage Batery Equipment |  |
|  | Poles, Towers and Fixutues |  |
| 1835 | Veerhead Conoducotor and Devces |  |
|  | Underground Condurt |  |
| 1845 | Underground Conduciors and Devces |  |
|  | Lne iranstomers |  |
|  | Serices |  |
|  | ders |  |
| 1905 | blank row |  |
|  |  |  |
|  | Land Right |  |
|  | miangs and Fixures |  |
|  | Leasenolol mprovemenis |  |
|  | Oice furnure and Equipment |  |
|  | Compuler Equipment - Hardware |  |
|  | mpuer sotware |  |
| 1930 | Transporataon Equipment |  |
|  |  |  |
| 1995 | Tools, Stop and Garage Equipment |  |
|  |  |  |
|  | Power Operataieo Equipment |  |
| 1960 | Miscellaneous Equipment | so |
|  | Sad Management Controls - Custome |  |
| 1970 | Premises | 50 |
| 1975 | Load Management Controls - U |  |
| 1980 | siem Superisory Equipment |  |
| 1990 | Other Tangible Property |  |
|  | perty Under Capila L |  |
| 2010 | Electic Plant Purchased or Sold |  |
| 2050 | Compleied Construction Not Classified |  |
|  | Electric | so |
| 2105 | Accum. Amortization of Electric Utility |  |
| 2120 |  |  |
|  | Uviliy Plant - Intangibles | so |
|  | Directly Allocated Net Fixed Assets | so |
| 5005 | Operation Superision and Engineering | 50 |


| so | \$0 | so | \$0 | 50 | \$0 | so | \$0 | so | so | so | so | 50 | s0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | s0 | \$0 | so | \$0 | so | so |
| so | \$0 | so | so | so | so | so | \$0 | so | so | so | \$0 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | so | so | s0 | 0 | \$0 |
| so | \$0 | so | so | so | so | so | \$0 | so | so | so | so | so | so |
| so | \$0 | so | so | so | so | so | \$0 | so | so | so | so | so | \$0 |
| so | \$0 | s0 | \$0 | so | so | so | \$0 | so | \$0 | so | s0 | S0 | \$0 |
| so | \$0 | so | so | so | so | so | \$0 | so | so | so | so | so | \$0 |
| so | \$0 | so | so | so | so | so | \$0 | so | so | so | so | so | so |
| so | \$0 | so | so | so | so | so | \$0 | so | so | so | so | so | so |
| so | \$0 | so | so | so | so | so | \$0 | 50 | \$0 | so | so | \% | \$0 |
| so | \$0 | so | \$0 | so | so | so | \$0 | so | \$0 | so | s0 | so | \$0 |
| so | \$0 | so | \$0 | s0 | so | so | \$0 | so | \$0 | so | s0 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | 50 | \$0 | so | \$0 |
| so | \$0 | so | s0 | so | \$0 | so | \$0 | 50 | \$0 | so | \$0 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | so | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | s0 |
| so | \$0 | so | so | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | so | so | \$0 |
| so | \$0 | so | \$0 | so | so | so | \$0 | so | \$0 | so | s0 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | s0 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 |
| s0 | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 |
| s0 | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 |
| s0 | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 |
| s0 | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 |
| so | \$0 | so | \$0 | s0 | \$0 | so | \$0 | so | \$0 | so | \$0 | so | 90 |
| so | \$0 | so | so | so | so | so | \$0 | so | \$0 | so | \$0 | so | so |
| so | \$0 | so | so | so | so | so | \$0 | so | \$0 | so | \$0 | so | so |
| so | \$0 | so | so | so | so | so | \$0 | so | \$0 | so | \$0 | so | so |
| so | \$0 | so | so | so | so | so | \$0 | so | \$0 | so | \$0 | so | so |
| so | \$0 | so | so | so | so | so | \$0 | so | \$0 | so | \$0 | so | so |
| so | \$0 | so | so | so | so | so | \$0 | so | \$0 | so | \$0 | so | so |
| so | \$0 | so | so | so | so | so | \$0 | s0 | \$0 | so | \$0 | so | so |
| so | \$0 | so | so | so | so | so | \$0 | s0 | \$0 | so | \$0 | so | so |
| so | \$0 | so | so | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 |


| 5010 | Load Dispatching | so |
| :---: | :---: | :---: |
| 5012 | Station Builings and Fixures Expense |  |
| 5014 | Transtormer Station Equipment- |  |
|  | Transiormer Station Equiiment- |  |
| 5015 | Operation Supplies and Expeenses | ${ }_{50}$ |
| 5016 | Distribution Station Equipment. | so |
|  | Distributuion Sataion Equipment. |  |
| 5017 | Operation Supplies and Expeenses | so |
| 5020 | Overhead Distribution Lines | 50 |
| 5025 | Overhead Distribution Lines \& Feeders |  |
| 5030 | OVerhead Subtransmission Fe |  |
|  | Operation | so |
| 5035 | Overhead | so |
| 5040 | Underground Distribution Lines and |  |
|  | Feeders - Operation Labuur | s0 |
|  | Underground Distribution Lines \& |  |
| 5045 | Feeders - Operation Supples \& | 5 |
| 5050 | Underground Subtransmission Fee |  |
|  | Operation | s0 |
| 5055 | Underground Distribution Transformers <br> - Operation | so |
| 5065 | Meler | 50 |
| 5070 | Customer Premises - Operation Labour | 5 |
| 5075 | Customer Premises - Malerials and |  |
| 5085 | Miscellaneous Distribution Expense | 0 |
| 5090 | Underaronnd Distribution Lines and | S |
|  | Overhead Distribution Lines and |  |
| 5095 | Feeders - Rental Paid | so |
| 5096 | Oner Rent | So |
| 5105 | Maintenance Supervision and Engineering | so |
| 5110 | Naintenance of Buildings and Fixures | 50 |
| 5112 | Maintenance of Transtormer Staion |  |
|  |  |  |
| 5114 | Maintenan | so |
| 5120 | Maintenance of Poles, Towers and Fixtures | 50 |
| 5125 | Maintenance of Overhead Conductors and Devices | 50 |
| 5130 | Maintenance of Overhead Serices |  |
| 5135 | Overhead Distribution Lines and | 50 |
| 5145 | Maintenance of Underground Conduit |  |
| 5150 | Maintenance of Underground Conductors and Devices | 50 |
| 5155 | Maintenance of Underground Serrices | 90 |
| 5160 | Maintenance of Line Transtormers | s0 |
| 5175 | Maintenance of Meters | s0 |
| 5305 | Superision | 50 |
| 5310 | Meter Reading Expense | 50 |
| 5315 | Customer Billing | s0 |
| 5320 | Collecting | S0 |
| 5325 | Collecting- Cash Over and Short | 0 |
| 5330 | Collection Charges | 50 |
| 5335 | Bad Debt Expense | S |
| 534 | Miscellaneous Customer Accounts Expenses | 50 |
| 5405 | Superision | 0 |
| 5410 | Community Relations - Sundy | 50 |


| so | so | so | so | so | \$0 | so | so | so | so | so | so | so | so |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| so | s0 | so | s0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 |
| so | \$0 | so | so | so | so | so | \$0 | so | \$0 | so | 90 | so | \$0 |
| so | \$0 | so | s0 | so | so | so | \$0 | 50 | \$0 | so | 90 | so | \$0 |
| so | \$0 | so | s0 | so | so | so | \$0 | 50 | \$0 | so | 90 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | 90 | so | \$0 |
| so | \$0 | so | \$0 | so | 90 | so | \$0 | so | \$0 | so | 90 | so | \$0 |
| so | \$0 | so | \$0 | so | 50 | so | \$0 | so | \$0 | so | 90 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | 90 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 |
| so | \$0 | so | \$0 | so | 50 | so | \$0 | so | so | so | 90 | so | so |
| so | \$0 | so | \$0 | so | 90 | so | \$0 | so | so | so | 90 | so | so |
| so | \$0 | so | \$0 | so | s0 | so | \$0 | so | \$0 | so | 90 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | so | so | 90 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | 90 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | 90 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | 90 | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 |
| so | \$0 | so | \$0 | so | s0 | so | \$0 | so | \$0 | so | \$0 | so | so |
| so | \$0 | so | \$0 | so | 90 | so | \$0 | so | \$0 | so | so | so | \$0 |
| so | \$0 | so | \$0 | so | s0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 |
| so | \$0 | so | so | so | \$0 | so | \$0 | so | so | so | so | so | \$0 |
| so | \$0 | so | so | so | \$0 | so | \$0 | so | so | so | so | so | so |
| so | \$0 | so | so | so | \$0 | so | \$0 | so | so | so | so | so | so |
| so | \$0 | so | so | so | \$0 | so | \$0 | so | so | so | s0 | so | so |
| so | \$0 | so | so | so | \$0 | so | \$0 | so | so | so | \$0 | so | so |
| so | \$0 | so | \$0 | so | s0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 |
| so | \$0 | so | \$0 | so | 90 | so | \$0 | so | \$0 | so | \$0 | so | \$0 |
| so | so | so | so | so | \$0 | so | so | so | \$0 | so | so | so | \$0 |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | s0 | \$0 | so | \$0 |
| so | so | so | so | so | \$0 | so | so | so | \$0 | so | so | so | so |
| so | so | so | so | so | \$0 | so | \$0 | so | \$0 | so | so | so | \$0 |
| so | so | so | so | so | \$0 | so | so | so | \$0 | so | so | so | \$0 |
| \$0 | \$0 $\$ 0$ | \$0 | \$0 $\$ 0$ | \$0 | \$0 $\$ 0$ | \$0 | \$0 | \$0 | ${ }_{90}^{90}$ | \$0 | \$0 | \$0 | \$0 $\$ 0$ |


| 5415 | Energy Consenation | 50 |
| :---: | :---: | :---: |
| 5420 | Community Saety Program |  |
| 5425 | Miscellaneous Customer Serice and Intormational Expenses | so |
| 5505 | Superision | so |
| 5510 | Demonstraing and Selling Expense | so |
| 5515 | Adverising Expense | so |
| 5520 | Miscellaneous Sales Expense | so |
| 5605 | Executive Salaries and Expenses | 50 |
| 5610 | Management Salaries and Expenses | so |
| 5615 | General Administrative Salaries and Expenses | so |
| 5620 | Office Suppies and Expenses | so |
| 5625 | Administrative Expense Transferred Credit | so |
| 5630 | Outside Serices Employed | so |
| 5635 | Property Insurance | so |
| 5640 | Iniuries and Damages | so |
| 5645 | Employee Pensions and Benefitis | so |
| 5650 | Franchise Requirements | so |
| 5655 | Regulatry Expenses | so |
| 5660 | General Adverising Expenses | so |
| 5665 | Miscellaneous General Expenses | so |
| 5670 | Rent | so |
| 5675 | Maintenance of General Plant | so |
| 5680 | Electrical Satey Authority Fees | so |
| 5685 | Independent Market Operator Fees and Penalties | so |
| 5705 | Amorization Expense - Property, Plant. and Equipment | so |
| 5710 | Amortization of Limited Term Electric <br> Plant | so |
| 5715 | Amorization of Intangibles and Other Electric Plant | so |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | so |
| 6105 | Taxes Onfer Than Income Taxes | so |
| 6205 | Sub-account LEAP Funding | so |
| 6210 | Lieie Insurance | so |
| 6215 | Penalities | so |
| 6225 | Onher Deductions | so |
|  | Total Expenses |  |
|  | Depreciation Expense | ${ }_{50}$ |


| GS < 50 | $\begin{gathered} \text { GENERAL } \\ \text { SERNVICE } 50 \text { TO } \\ 4,999 \mathrm{KW} \end{gathered}$ | GS> 50 -Tou | $\begin{gathered} \text { GS }>50- \\ \text { Intermediate } \end{gathered}$ | Large Use >5NW | Street Light | Sentinel | $\begin{aligned} & \text { UNMETERED } \\ & \text { SCATTERED } \end{aligned}$ LOAD | Embedded Distributor | $\underset{\substack{\text { Back- } \\ \text { up/Standby } \\ \text { Power }}}{\substack{\text { and }}}$ | 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 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |


| s0 | \% ${ }_{\text {s0 }}$ | S0 | ¢0 | S0 | ¢0 | so | \$0 | S0 | \$0 | so | \$0 | s0 | ${ }_{80} 80$ | S0 | ${ }_{80} 8$ | s0 | ${ }_{50}$ | s0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ${ }_{50}$ | ${ }_{80}$ | ${ }_{50}$ | ${ }_{80}$ | ${ }_{50}$ | ¢0 | so | ¢0 | ¢0 | ${ }_{\text {so }}^{\text {s0 }}$ | ${ }_{50}$ | ¢00 | ${ }_{\text {s }}$ | ${ }_{80}$ | ¢0 | ${ }_{80}$ | ${ }_{50}$ | S00 |  |
| so | \$0 | so | \$0 | ${ }_{50}$ | ${ }_{80}$ | ${ }_{50}$ | ${ }_{80}$ | ${ }_{50}$ | ${ }_{50}$ | s0 | ${ }_{80}$ | s0 | ${ }_{80}$ | ${ }_{50}$ | ${ }_{80}$ | ${ }_{50}$ | ${ }_{80}$ | \$0 |
| so | so | so | s0 | so | s0 | so | s0 | so | s0 | so | so | so | s0 | so | \$0 | so | s0 | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | ${ }^{90}$ | so | ${ }^{90}$ | so | \$0 | so | ${ }^{90}$ | so | ${ }^{90}$ | so | ${ }^{90}$ | \$0 | ${ }^{90}$ | s0 | \$0 | ${ }^{50}$ | ${ }^{90}$ | so |
| so |  | S0 | ${ }^{50}$ | ${ }_{50}$ | ${ }_{50}$ | ${ }_{50}$ | ${ }_{50}$ | ${ }_{50}$ |  |  |  |  |  |  |  |  | s0 |  |
| ¢0 | \$0 | ¢0 | \$0 | ¢0 | \$0 | so | \$00 ${ }_{\text {s0 }}$ | ¢0 | \$0 | so | \$00 ${ }_{\text {\$0 }}$ | ¢ $\begin{gathered}\text { s0 } \\ \text { s0 }\end{gathered}$ | \$0 | so | ¢00 | so ${ }_{\text {so }}$ | ¢0 ${ }_{\text {s0 }}$ | 50 <br> 50 <br> 50 |
| so | \$0 | ${ }_{50}$ | \$0 | 50 | \$0 | \$0 | \$0 | 50 | \$0 | \$0 | \$0 | so | \$0 | so | \$0 | so | \$0 | ${ }_{50}$ |
| S0 | \$0 | S0 |  | S0 | ${ }^{50}$ | s0 |  |  |  |  |  |  |  |  |  | ${ }_{50}$ | ${ }^{90}$ |  |
| ${ }_{50}$ | ${ }_{50}$ | ${ }_{50}$ | ${ }_{80}$ | ¢0 | \$0 | ¢0 | so | ¢0 | \$0 | so | \$0 | ¢ | ¢0 | \$ 50 | ( $\begin{aligned} & 90 \\ & 80\end{aligned}$ | ¢0 | ¢0 ${ }_{\text {s0 }}$ | s0 50 50 |
| S0 | \$0 | ${ }_{50}$ | \$0 | 50 | \$0 | \$0 | \$0 | 50 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | so | \$0 | ${ }_{50}$ |
| so |  | 50 |  |  | ${ }_{50}$ | s0 |  |  |  |  |  |  |  |  |  |  | ${ }^{90}$ |  |
| ${ }_{50}$ | \$0 | ${ }_{50}$ | \$0 | ¢0 | \$0 | ¢0 | ${ }_{\text {s0 }}$ | ${ }_{50}$ | \$0 | s0 | ${ }_{\text {s }}^{50}$ | ¢00 | ¢0 | s0 | ¢00 | so | ${ }_{\text {s }}^{50}$ | ¢ |
| ${ }_{50}$ | \$0 | S0 | \$0 | so | \$0 | 50 | \$0 | so | \$0 | \$0 | \$0 | so | \$0 | so | \$0 | so | s0 | ${ }_{50}$ |
| so |  | S0 |  |  | ${ }_{50}$ |  |  |  |  |  |  |  |  | s0 |  |  | ${ }^{90}$ |  |
| 50 <br> 50 | ¢0 | ¢ | ¢0 ${ }_{\text {s }}$ | 50 50 50 | ¢0 | ¢0 | \$0 | ${ }_{50}$ | \$0 | s0 | ${ }_{50}$ | ${ }_{50}$ | ${ }_{50}$ | ${ }_{50}$ | ${ }_{50}$ | ${ }_{50}$ | \$0 | s0 50 50 |
| 50 | \$0 | S0 | \$0 | ${ }_{50}$ | ${ }_{80}$ | so | ${ }_{80}$ | 50 | ${ }^{90}$ | s0 | ${ }_{90}$ | so | ${ }^{50}$ | ${ }_{50}$ | \$0 | ${ }_{50}$ | ${ }_{90}$ | ${ }_{50}$ |
| so |  | \% |  |  |  |  |  |  |  |  |  |  |  |  |  | so | s0 |  |
| ¢0 | ${ }_{50}$ | ${ }_{\text {so }}$ | ${ }_{\text {s }}^{\text {s0 }}$ | ${ }_{50}$ | ¢0 | ¢0 | ¢0 | 50 50 50 | \$00 | ¢0 | ¢0 ${ }_{\text {s0 }}$ | ¢00 | ¢0 | ¢0 | ¢00 | ${ }_{50}$ | ¢00 | so 50 50 |
| S0 | \$0 | so | \$0 | ${ }_{50}$ | \$0 | so | ${ }_{80}$ | S0 | ${ }^{90}$ | so | \$0 | so | ${ }^{50}$ | ${ }_{50}$ | \$0 | so | ${ }_{90}$ | 50 |
| S0 | \$0 | so | \$0 | so so | \$0 | S0 | \$0 | so so | so | S0 | \$0 | so | \$0 | S0 | s0 ${ }_{\text {s }}$ | s0 | ${ }_{50}$ | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
|  | so | so | so | so | so | so |  | so | so | so | s0 | so | so | so | \$0 | so | s0 | so |
| s0 | \$0 | so | \$0 | S0 | \$0 | S0 | \$0 | S0 | \$0 |  | \$0 | s0 | \$0 | s0 | \$0 | \$0 | \$0 |  |
| \$0 | \$0 | ¢0 | \$0 | ¢0 | ( ${ }_{\text {s0 }}$ | so | ( ${ }_{\text {s0 }}$ | so | ( ${ }_{\text {s0 }}$ | so | \$0 | ¢0 | \$0 | so | ¢00 | so | \$00 | ${ }_{50}$ |
| so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | s0 | so | s0 | so | so | so | ${ }^{50}$ | so | so | so |
| so | s0 | so | s0 | so | \$0 | so | \$0 | so | s0 | so | s0 | so | 90 | so | so | so | \$0 | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | so | \$0 | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | \$0 | s0 | \$0 | so | \$0 | so | \$0 | so | \$0 | so | \$0 | so | s0 | so | \$0 | so | \$0 | so |



| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| so | so | so | so | so | 50 | so | so | ${ }^{-1}$ | so | so | so | so | - $0_{0}$ | so | so | so | so | so |
| so | ${ }^{50}$ | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | S0 | ${ }_{\text {so }}$ | so | so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | s0 | so | - $\mathrm{so}^{0}$ | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | - ${ }^{\text {s }}$ | so | so | S0 | so | ${ }_{50}$ | so | so | so | so | so | ${ }_{50}$ | so | ${ }_{50}$ | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | $\mathrm{so}_{0}$ | so | so | so | so |
| so | ${ }^{50}$ | so | so | so | so | so | so | so | s0 | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{\text {so }}$ | so | so | so | so | so | so | so | so | so | so | so | so | so | so | ${ }^{5}$ | so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | ${ }_{\text {so }}$ | so | so | so |
| so | so | so | so | so | so | so | so | so | s0 | so | so | so | - ${ }_{50}$ | so | ${ }^{50}$ | so | ${ }_{\text {so }}$ | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |  |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | \% | so | so | so | so | so |
| so | so | so | so | so | so | so | so | so | s0 | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | ${ }_{\text {so }}$ | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |  | so |
| so | so | so | so | so | so | so | so | so | ${ }_{50}$ | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | ${ }_{\text {so }}$ | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | ${ }_{\text {so }}$ | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | so | so | so | ${ }_{50}$ | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | 30 | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | so | ${ }_{50}$ | so | so | so | so | so | so | so | so | so | 50 |  |
| so so | 50 <br> 80 |  |  |  | $\xrightarrow[50]{50}$ | ${ }_{50}^{50}$ |  | $\begin{aligned} & \frac{50}{50} \\ & \hline 80 \end{aligned}$ | $\begin{aligned} & \frac{50}{80} \\ & 80 \end{aligned}$ | $\underbrace{\substack{\text { so } \\ \text { so }}}_{\text {sol }}$ | $\begin{array}{\|c\|c\|} \substack{s 0 \\ 50} \\ \text { so } \end{array}$ |  |  |  | ( ${ }_{\substack{90 \\ 80}}$ |  <br> $\$ 0$ <br> $\$ 0$ |  | ¢00 |

## 2019 Cost Allocation Model

## EB-2018-XXXX

Sheet OI Revenue to Cost Summary Worksheet - MRZ
Instructions:
Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

| Rate Base Assets |  |  | 1 | 2 | 3 | 7 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | Residential | GS <50 | $\begin{gathered} \hline \text { GENERAL } \\ \text { SERVICE } 50 \text { TO } \\ 4,999 \mathrm{KW} \\ \hline \end{gathered}$ | Street Light | UNMETERED SCATTERED LOAD |
| crev | Distribution Revenue at Existing Rates | \$4,034,741 | \$2,395,870 | \$627,436 | \$905,426 | \$100,101 | \$5,909 |
| mi | Miscellaneous Revenue (mi) | \$643,752 | \$415,957 | \$79,198 | \$138,261 | \$9,605 | \$730 |
| Miscellaneous Revenue Input equals Output |  |  |  |  |  |  |  |
|  | Total Revenue at Existing Rates | \$4,678,493 | \$2,811,827 | \$706,634 | \$1,043,687 | \$109,706 | \$6,639 |
|  | Factor required to recover deficiency ( $1+\mathrm{D}$ ) | 1.0278 |  |  |  |  |  |
|  | Distribution Revenue at Status Quo Rates | \$4,146,939 | \$2,462,494 | \$644,884 | \$930,604 | \$102,884 | \$6,073 |
|  | Miscellaneous Revenue (mi) | \$643,752 | \$415,957 | \$79,198 | \$138,261 | \$9,605 | \$730 |
|  | Total Revenue at Status Quo Rates | \$4,790,691 | \$2,878,452 | \$724,082 | \$1,068,865 | \$112,490 | \$6,803 |
| Expenses |  |  |  |  |  |  |  |
| di | Distribution Costs (di) | \$1,069,800 | \$594,360 | \$121,065 | \$342,186 | \$10,673 | \$1,516 |
| cu | Customer Related Costs (cu) | \$561,978 | \$451,608 | \$83,288 | \$20,811 | \$5,967 | \$303 |
| ad | General and Administration (ad) | \$1,307,140 | \$832,326 | \$163,763 | \$296,338 | \$13,244 | \$1,468 |
| dep | Depreciation and Amortization (dep) | \$773,288 | \$409,436 | \$113,592 | \$243,601 | \$5,675 | \$984 |
| INPUT | PILs (INPUT) | \$109,081 | \$59,034 | \$13,691 | \$35,266 | \$948 | \$141 |
| INT | Interest | \$336,289 | \$181,999 | \$42,208 | \$108,724 | \$2,924 | \$435 |
|  | Total Expenses | \$4,157,576 | \$2,528,763 | \$537,608 | \$1,046,927 | \$39,432 | \$4,847 |
| NI | Direct Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | Allocated Net Income (NI) | \$633,115 | \$342,640 | \$79,463 | \$204,689 | \$5,504 | \$819 |
|  | Revenue Requirement (includes NI) | \$4,790,691 | \$2,871,403 | \$617,071 | \$1,251,616 | \$44,936 | \$5,666 |
|  |  | Revenue Requirement Input equals Output |  |  |  |  |  |
| dpgpaccum depco | Rate Base Calculation |  |  |  |  |  |  |
|  | Net Assets |  |  |  |  |  |  |
|  | Distribution Plant - Gross | \$15,175,982 | \$8,198,746 | \$1,998,262 | \$4,830,755 | \$127,739 | \$20,480 |
|  | General Plant - Gross | \$2,121,623 | \$1,163,240 | \$272,510 | \$664,524 | \$18,475 | \$2,873 |
|  | Accumulated Depreciation | (\$3,492,064) | (\$1,792,705) | $(\$ 497,529)$ | (\$1,171,179) | $(\$ 25,993)$ | $(\$ 4,657)$ |
|  | Capital Contribution | (\$2,240,957) | (\$1,302,828) | $(\$ 318,549)$ | $(\$ 596,238)$ | $(\$ 19,666)$ | $(\$ 3,676)$ |
|  | Total Net Plant | \$11,564,584 | \$6,266,453 | \$1,454,694 | \$3,727,861 | \$100,555 | \$15,021 |
| COP | Directly Allocated Net Fixed Assets | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | Cost of Power (COP) | \$22,693,080 | \$6,203,093 | \$2,967,805 | \$13,410,975 | \$63,193 | \$48,014 |
|  | OM\&A Expenses | \$2,938,918 | \$1,878,294 | \$368,116 | \$659,335 | \$29,885 | \$3,288 |
|  | Directly Allocated Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | Subtotal | \$25,631,998 | \$8,081,387 | \$3,335,921 | \$14,070,310 | \$93,078 | \$51,302 |
|  | Working Capital | \$3,332,160 | \$1,050,580 | \$433,670 | \$1,829,140 | \$12,100 | \$6,669 |
| Total Rate Base |  | \$14,896,744 | \$7,317,033 | \$1,888,364 | \$5,557,002 | \$112,655 | \$21,690 |
| Equity Component of Rate Base |  | Rate Base Input equals Output |  |  |  | \$45,062 | \$8,676 |
|  |  | \$5,958,697 | \$2,926,813 | \$755,346 | \$2,222,801 |  |  |
| Net Income on Allocated Assets |  | \$633,115 | \$349,689 | \$186,474 | \$21,938 | \$73,058 | \$1,956 |
| Net Income on Direct Allocation Assets |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Net Income |  | \$633,115 | \$349,689 | \$186,474 | \$21,938 | \$73,058 | \$1,956 |
| RATIOS ANALYSIS |  |  |  |  |  |  |  |
| REVENUE TO EXPENSES STATUS QUO\% |  | 100.00\% | 100.25\% | 117.34\% | 85.40\% | 250.33\% | 120.07\% |
| EXISTING REVENUE MINUS ALLOCATED COSTS |  | $(\$ 112,198)$ | $(\$ 59,575)$ | \$89,563 | (\$207,929) | \$64,770 | \$973 |
|  |  | Deficiency Input equals Output |  |  |  |  |  |
|  | STATUS QUO REVENUE MINUS ALLOCATED COSTS | \$0 | \$7,049 | \$107,010 | (\$182,751) | \$67,554 | \$1,137 |
|  | RETURN ON EQUITY COMPONENT OF RATE BASE | 10.63\% | 11.95\% | 24.69\% | 0.99\% | 162.13\% | 22.54\% |

2019 Cost Allocation Model


## 2019 Cost Allocation Model

## EB-2018-XXXX

## Sheet O2 Monthly Fixed Charge Min. © Max. Worksheet - MRZ

| Output sheet showing minimum and maximum level for Monthly Fixed Charge |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Summary |  | 1 | 2 | 3 | 7 | 9 |
|  |  | Residential | GS <50 | $\begin{array}{\|c\|} \hline \text { GENERAL } \\ \text { SERVICE } 50 \text { TO } \\ 4,999 \mathrm{KW} \\ \hline \end{array}$ | Street Light | UNMETERED SCATTERED LOAD |
| Customer Unit Cost per month - Avoided Cost |  | \$6.81 | \$12.37 | \$18.43 | \$0.33 | \$2.18 |
| Customer Unit Cost per month - Directly Related |  | \$11.49 | \$19.71 | \$32.98 | \$0.60 | \$4.05 |
| Customer Unit Cost per month - Minimum System with PLCC Adjustment |  | \$25.11 | \$28.08 | \$49.61 | \$2.10 | \$12.02 |
| Existing Approved Fixed Charge |  | \$30.94 | \$23.03 | \$65.09 | \$3.94 | \$10.65 |
| Information to be Used to Allocate PILs, ROD, ROE and A\&G |  | 1 | 2 | 3 | 7 | 9 |
|  | Total | Residential | GS <50 | GENERAL SERVICE 50 TO $4,999 \mathrm{KW}$ | Street Light | $\begin{aligned} & \text { UNMETERED } \\ & \text { SCATTERED } \\ & \text { LOAD } \end{aligned}$ |
| General Plant - Gross Assets <br> General Plant - Accumulated Depreciation | $\begin{gathered} \$ 2,121,622 \\ (\$ 1,029,393) \end{gathered}$ | $\begin{gathered} \$ 1,163,240 \\ (\$ 564,394) \end{gathered}$ | $\begin{gathered} \$ 272,510 \\ (\$ 132,220) \end{gathered}$ | $\begin{gathered} \$ 664,524 \\ (\$ 322,421) \end{gathered}$ | $\begin{gathered} \$ 18,475 \\ (\$ 8,964) \end{gathered}$ | $\$ 2,873$ $(\$ 1,394)$ |
| General Plant - Net Fixed Assets | \$1,092,230 | \$598,846 | \$140,291 | \$342,102 | \$9,511 | \$1,479 |
| General Plant - Depreciation | \$241,428 | \$132,370 | \$31,010 | \$75,619 | \$2,102 | \$327 |
| Total Net Fixed Assets Excluding General Plant | \$10,472,354 | \$5,667,607 | \$1,314,404 | \$3,385,759 | \$91,044 | \$13,542 |
| Total Administration and General Expense | \$1,307,140 | \$832,326 | \$163,763 | \$296,338 | \$13,244 | \$1,468 |
| Total O\&M | \$1,615,757 | \$1,035,699 | \$202,346 | \$359,433 | \$16,477 | \$1,801 |

## Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

| USoA Account | Accounts | Total | Residential | GS <50 |  | Street Light |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1860 | $\frac{\text { Distribution Plant }}{\text { Meters }}$ | \$1,093,055 | \$742,627 | \$276,389 | \$74,038 | \$0 | \$0 |
|  |  |  |  |  |  |  |  |
|  | Accumulated Amortization |  |  |  |  |  |  |
|  | Accum. Amortization of Electric Utility Plant - Meters only | (\$304,556) |  | (577,010) | (\$20.629) | so | s |
|  | Meter Net Fixed Assets | \$788,499 | \$535,711 | \$199,380 | \$53,409 | \$0 | \$0 |

[^2]

| 5175 | Maintenance of Meters | \$13,846 | \$9,407 | \$3,501 | \$938 | \$0 | \$0 | 1860 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Billing and Collection |  |  |  |  |  |  |  |
| 5310 | Meter Reading Expense | \$128,024 | \$109,682 | \$14,325 | \$4,017 | \$0 | \$0 | cWmR |
| 5315 | Customer Billing | \$209,233 | \$180,592 | \$21,801 | \$6,527 | \$84 | \$230 | CWNB |
| 5320 | Collecting | \$25,456 | \$21,971 | \$2,652 | \$794 | \$10 | \$28 | CWNB |
| 5325 | Collecting-Cash Over and Short | \$75 | \$65 | \$8 | \$2 | \$0 | \$0 | CWNB |
| 5330 | Collection Charges | \$1,736 | \$1,499 | \$181 | \$54 | \$1 | \$2 | CWNB |


| Sub-total | \$364,525 | \$313,809 | \$38,967 | \$11,394 | $\$ 94$ | \$260 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Total Operation, Maintenance and Billing | \$532,049 | \$429,398 | \$75,569 | \$20,811 | \$5,967 | \$303 |
| Amortization Expense - Meters | \$99,255 | \$67,434 | \$25,097 | \$6,723 | \$0 | \$0 |
| Amortization Expense General Plant assigned to Meters | \$18,409 | \$12,512 | \$4,704 | \$1,193 | \$0 | \$0 |
| Admin and General | \$428,441 | \$345,080 | \$61,159 | \$17,158 | \$4,797 | \$247 |
| Allocated PILs | \$8,213 | \$5,580 | \$2,077 | \$556 | \$0 | \$0 |
| Allocated Debt Return | \$25,320 | \$17,203 | \$6,402 | \$1,715 | \$0 | \$0 |
| Allocated Equity Return | \$47,669 | \$32,387 | \$12,054 | \$3,229 | \$0 | \$0 |
| Total | \$1,126,142 | \$889,849 | \$182,321 | \$42,740 | \$10,697 | \$535 |

## Scenario 3

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

$\qquad$

| Sub-total | \$5,727,631 | \$4,945, 151 | \$567,113 | \$11 | \$100 | \$4,618 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Accumulated Amortization |  |  |  |  |  |  |
| Accum. Amortization of Electric Utility Plant-Line |  |  |  |  |  |  |
| Transformers, Services and Meters | (\$1,801,735) | (\$1,521,808) | (\$212,632) | (\$37,693) | (\$27,565) | (\$2,038) |
| Customer Related Net Fixed Assets | \$3,925,896 | \$3,423,343 | \$354,481 | \$72,819 | \$72,672 | \$2,580 |
| Allocated General Plant Net Fixed Assets | \$414,781 | \$361,714 | \$37,835 | \$7,358 | \$7,592 | \$282 |
| Customer Related NFA Including General Plant |  |  |  |  |  |  |
|  | \$4,340,677 | \$3,785,057 | \$392,316 | \$80,177 | \$80,264 | \$2,862 |
| Misc Revenue |  |  |  |  |  |  |
| Retail Services Revenues | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |



## Below: Grouping to avoid disclosure

## Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation


## Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

| Accounts | Total | Residential | GS $<50$ | GENERAL <br> SERVICE 50 TO <br> 4,999 KW | Street Light | UNMETERED <br> SCATERED <br> LOAD |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |

Accumulat
Amortization of Electric Utility Plant - Meters
Meter Net Fixed Assets
Allocated General Plant Net Fixed Assets
Meter Net Fixed Assets Including General Plant
Misc Revenue

| $(304,556)$ | \$ | (206,917) | \$ | $(77,010)$ | \$ | $(20,629)$ | \$ | \$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 788,499 | \$ | 535,711 | \$ | 199,380 | \$ | 53,409 | \$ | \$ |
| 83,281 | \$ | 56,604 | \$ | 21,280 | \$ | 5,397 | \$ | \$ |
| 871,780 | \$ | 592,314 | \$ | 220,660 | \$ | 58,806 | \$ | - \$ |



## Scenario 3

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

| USoA Account \# | Accounts |  | Total | Residential |  | GS <50 | GENERAL SERVICE 50 TO <br> 4,999 KW | Street Light | UNMETERED SCATTERED LOAD |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\frac{\text { Distribution Plant }}{\text { CDMPP }}$ | \$ |  |  | \$ |  | \$ . |  |  |
|  | Poles, Towers and Fixtures | \$ |  |  | \$ - |  |  | \$ . | \$ - |
|  | BCP | \$ |  | \$ | \$ |  | \$ - | \$ | \$ |
|  | PNCP | \$ | 1,899,411 | \$ 1,654,242 | \$ | 197,648 | 27,686 | \$ 17,015 | 2820 |
|  | SNCP | \$ | 408,160 | \$ 327,594 | \$ | 4,264 | \$ . | \$ 75,743 | 558 |
|  | Overhead Conductors and Devices | \$ |  | \$ | \$ |  | \$ - | \$ | \$ |
|  |  | \$ | 831,422 | \$ 727,049 | \$ | 86,867 | 8,788 | \$ 7,478 | 1,239 |
|  |  | \$ | 1,495,583 | \$ 1,493,639 | \$ | 1,944 | \$ - | \$ | \$ |
|  | cwcs сWMC Sub-total | \$ | 1,093,055 | \$ 742,627 | \$ | 276,389 | 74,038 |  | \$ - |
|  |  | \$ | 5,727,631 | \$ 4,945,151 | \$ | 567,113 | 110,512 | \$ 100,237 | 4,618 |


| Accumulated Amortization |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Accum. Amortization of Electric Utility Plant -Line | \$ | (1,801,735) | \$ | $(1,521,808)$ | \$ | (212,632) | \$ | $(37,693)$ | \$ | $(27,565)$ | \$ | $(2,038)$ |
| Customer Related Net Fixed Assets | \$ | 3,925,896 | \$ | 3,423,343 | \$ | 354,481 | \$ | 72,819 | \$ | 72,672 | \$ | 2,580 |
| Allocated General Plant Net Fixed Assets | \$ | 414,781 | \$ | 361,714 | \$ | 37,835 | \$ | 7,358 | \$ | 7,592 | \$ | 282 |
| Customer Related NFA Including General Plant | \$ | 4,340,677 | \$ | 3,785,057 | \$ | 392,316 | \$ | 80,177 | \$ | 80,264 | \$ | 2,862 |
| Misc Revenue |  |  |  |  |  |  |  |  |  |  |  |  |
| CWNB | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  |
| NFA | \$ | $(6,595)$ | \$ | $(4,215)$ | \$ | (826) | \$ | $(1,480)$ | \$ | (67) | \$ | (7) |
| LPHA | \$ | $(26,618)$ | \$ | $(15,530)$ | \$ | $(3,915)$ | \$ | $(7,166)$ | \$ |  | \$ | (8) |
| Sub-total | \$ | $(3,213)$ | \$ | $(19,745)$ | \$ | $(4,741)$ | \$ | $(8,645)$ | \$ | (67) | \$ | (15) |
| Operating and Maintenance |  |  |  |  |  |  |  |  |  |  |  |  |
| $1815-1855$ | \$ | 261,351 | \$ | 231,208 | \$ | 16,989 | \$ | 7,401 | \$ | 5,482 | \$ | 270 |
| 1830 \& 1835 | \$ | 35,665 | \$ | 30,576 | \$ | 3,047 | \$ | 416 | \$ | 1,573 | \$ | 52 |
| 1850 | \$ | 1,240 | \$ | 1,084 | \$ | 130 | \$ | 13 | \$ | 11 | \$ | 2 |
| 1840 \& 1845 | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  |
| cWmc | \$ | 118,902 | \$ | 80,783 | \$ | 30,065 | \$ | 8,054 | \$ |  | \$ |  |
| CCA | \$ | 34,776 | \$ | 25,400 | \$ | 3,035 | \$ | 425 | \$ | 5,873 | \$ | 43 |


| O\&M | \$ |  | \$ |  | \$ |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1830 | \$ | 10,795 | \$ | 9,270 | \$ | 942 |  | 129 |  | 438 |  | 16 |
| 1835 | \$ | 16,810 | \$ | 14,329 | \$ | 1,323 |  | 179 |  | 955 | \$ | 24 |
| 1855 | \$ | 47,865 | \$ | 47,803 | \$ | 62 |  |  |  |  |  |  |
| 1840 | \$ | 133 | \$ | 116 | \$ | 14 |  | 2 |  | 1 |  | 0 |
| 1845 | \$ | 32,850 | \$ | 28,610 | \$ | 3,418 |  | 479 |  | 294 |  | 49 |
| 1860 | \$ | 13,846 | \$ | 9,407 | \$ | 3,501 |  | 938 |  |  |  |  |
| Sub-total | \$ | 574,232 | \$ | 478,585 | \$ | 62,526 |  | 18,036 |  | 14,628 |  | 7 |
| Billing and Collection |  |  |  |  |  |  |  |  |  |  |  |  |
| CWNB | \$ | 236,500 | \$ | 204,127 | \$ | 24,642 |  | 7,377 |  | 94 |  | 260 |
| CWMR | \$ | 128,024 | \$ | 109,682 | \$ | 14,325 |  | 4,017 |  |  |  |  |
| BDHA | \$ | 29,929 | \$ | 22,210 | \$ | 7,720 |  |  |  |  |  |  |
| Sub-total | \$ | 394,454 | \$ | 336,018 | \$ | 46,687 |  | 11,394 |  | 94 |  | 260 |
| Sub Total Operating, Maintenance and Biling | \$ | 968,686 | \$ | 814,604 | \$ | 109,213 |  | 29,431 |  | 14,722 |  | 717 |
| Amortization Expense - Customer Related | \$ | 225,552 | \$ | 175,587 | \$ | 35,855 |  | 11,274 |  | 2,670 |  | 166 |
| Amortization Expense - General Plant assigned to Meters | \$ | 91,684 | \$ | 79,954 | \$ | 8,363 |  | 1,626 |  | ,678 |  | 62 |
| Admin and General | \$ | 779,716 | \$ | 654,645 | \$ | 88,389 |  | 24,264 |  | 11,834 |  | 584 |
| Allocated PILs | \$ | 40,892 | \$ | 35,658 | \$ | 3,692 |  | 758 |  | 757 |  | 27 |
| Allocated Debt Return | \$ | 126,069 | \$ | 109,931 | \$ | 11,383 |  | 2,338 |  | 2,334 |  | 83 |
| Allocated Equity Return | \$ | 237,343 | \$ | 206,961 | \$ | 21,430 |  | 4,402 |  | 4,393 |  | 156 |
| PLCC Adjustment for Line Transformer | \$ | 25,482 | \$ | 22,282 | \$ | 2,665 |  | 268 |  | 229 |  | 38 |
| PLCC Adjustment for Primary Costs | \$ | 58,463 | \$ | 50,710 | \$ | 6,246 |  | 880 |  | 540 | \$ | 87 |
| PLCC Adjustment for Secondary Costs | \$ | 45,291 | \$ | 40,324 | \$ | 4,898 |  |  |  |  |  | 68 |
| $\underline{\underline{\text { Total }}}$ | \$ | 2,307,494 | \$ | 1,944,279 | \$ | 259,776 |  | 64,301 |  | 37,552 |  | 1,586 |

## 2019 Cost Allocation Model

## Sheet O2.1 Line Transformer Worksheet - MRZ

| 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 |
| Description | Total | Residential | GS <50 | GENERAL SERVICE 50 TO 4,999 KW | GS> $50-\mathrm{TOU}$ | GS $>50-$ <br> Intermediate | Large Use >5MW | Street Light | Sentinel | UNMETERED SCATTERED LOAD |
| Depreciation on Acct 1850 Line Transformers | \$37,458 | \$17,065 | \$8,932 | \$11,203 | \$0 | \$0 | \$0 | \$176 | \$0 | \$82 |
| Depreciation on General Plant Assigned to Line Transformers | \$13,590 | \$6,258 | \$3,309 | \$3,929 | \$0 | \$0 | \$0 | \$64 | \$0 | \$31 |
| Acct 5035 - Overhead Distribution Transformers- Operation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5055 - Underground Distribution Transformers - Operation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5160 - Maintenance of Line Transformers | \$1,859 | \$847 | \$443 | \$556 | \$0 | \$0 | \$0 | \$9 | \$0 | \$4 |
| Allocation of General Expenses | \$52,884 | \$24,093 | \$12,611 | \$15,816 | \$0 | \$0 | \$0 | \$248 | \$0 | \$116 |
| Admin and General Assigned to Line Transformers | \$1,509 | \$681 | \$359 | \$459 | \$0 | \$0 | \$0 | \$7 | \$0 | \$3 |
| PILs on Line Transformers | \$6,126 | \$2,791 | \$1,461 | \$1,832 | \$0 | \$0 | \$0 | \$29 | \$0 | \$13 |
| Debt Return on Line Transformers | \$18,886 | \$8,604 | \$4,504 | \$5,648 | \$0 | \$0 | \$0 | \$89 | \$0 | \$42 |
| Equity Return on Line Transformers | \$35,556 | \$16,199 | \$8,479 | \$10,634 | \$0 | \$0 | \$0 | \$167 | \$0 | \$78 |
| Total | \$167,870 | \$76,538 | \$40,097 | \$50,077 | \$0 | \$0 | \$0 | \$787 | \$0 | \$371 |
| Line Tranformer NCP | 77,848 | 35,466 | 18,563 | 23,283 | 0 | 0 | 0 | 365 |  | 171 |
| PLCC Amount | 11,807 | 10,325 | 1,234 | 125 | 0 | 0 | 0 | 106 |  | 18 |
| Adjustment to Customer Related Cost for PLCC | \$25,482 | \$22,282 | \$2,665 | \$268 | \$0 | \$0 | \$0 | \$229 | \$0 | \$38 |
| General Plant - Gross Assets | \$2,121,623 | \$1,163,240 | \$272,510 | \$664,524 | \$0 | \$0 | \$0 | \$18,475 | \$0 | \$2,873 |
| General Plant - Accumulated Depreciation | $(\$ 1,029,393)$ | $(\$ 564,394)$ | $(\$ 132,220)$ | (\$322,421) | \$0 | \$0 | \$0 | $(\$ 8,964)$ | \$0 | $(\$ 1,394)$ |
| General Plant - Net Fixed Assets | \$1,092,230 | \$598,846 | \$140,291 | \$342,102 | \$0 | \$0 | \$0 | \$9,511 | \$0 | \$1,479 |
| General Plant - Depreciation | \$241,428 | \$132,370 | \$31,010 | \$75,619 | \$0 | \$0 | \$0 | \$2,102 | \$0 | \$327 |
| Total Net Fixed Assets Excluding General Plant | \$10,472,354 | \$5,667,607 | \$1,314,404 | \$3,385,759 | \$0 | \$0 | \$0 | \$91,044 | \$0 | \$13,542 |
| Total Administration and General Expense | \$1,307,140 | \$832,326 | \$163,763 | \$296,338 | \$0 | \$0 | \$0 | \$13,244 | \$0 | \$1,468 |
| Total O\&M | \$1,615,757 | \$1,035,699 | \$202,346 | \$359,433 | \$0 | \$0 | \$0 | \$16,477 | \$0 | \$1,801 |
| Line Transformer Rate Base |  |  |  |  |  |  |  |  |  |  |
| Acct 1850-Line Transformers - Gross Assets | \$1,247,132 | \$568,169 | \$297,386 | \$372,987 | \$0 | \$0 | \$0 | \$5,844 | \$0 | \$2,746 |
| Line Transformers - Accumulated Depreciation | $(\$ 658,994)$ | $(\$ 300,225)$ | $(\$ 157,141)$ | (\$197,089) | \$0 | \$0 | \$0 | (\$3,088) | \$0 | (\$1,451) |
| Line Transformers - Net Fixed Assets | \$588,138 | \$267,944 | \$140,245 | \$175,898 | \$0 | \$0 | \$0 | \$2,756 | \$0 | \$1,295 |
| General Plant Assigned to Line Transformers - NFA | \$61,482 | \$28,311 | \$14,969 | \$17,773 | \$0 | \$0 | \$0 | \$288 | \$0 | \$141 |
| Line Transformer Net Fixed Assets Including General Plant | \$649,620 | \$296,256 | \$155,214 | \$193,671 | \$0 | \$0 | \$0 | \$3,044 | \$0 | \$1,436 |
| General Expenses |  |  |  |  |  |  |  |  |  |  |
| Acct 5005 - Operation Supervision and Engineering | \$227,159 | \$78,591 | \$34,528 | \$112,998 | \$0 | \$0 | \$0 | \$663 | \$0 | \$380 |
| Acct 5010 - Load Dispatching | \$5,372 | \$1,859 | \$817 | \$2,672 | \$0 | \$0 | \$0 | \$16 | \$0 | \$9 |
| Acct 5085 - Miscellaneous Distribution Expense | \$159,495 | \$55,181 | \$24,243 | \$79,339 | \$0 | \$0 | \$0 | \$465 | \$0 | \$267 |
| Acct 5105 - Maintenance Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$392,026 | \$135,631 | \$59,588 | \$195,009 | \$0 | \$0 | \$0 | \$1,144 | \$0 | \$655 |
| Acct 1850-Line Transformers - Gross Assets | \$1,247,132 | \$568,169 | \$297,386 | \$372,987 | \$0 | \$0 | \$0 | \$5,844 | \$0 | \$2,746 |
| Acct 1815-1855 | \$9,244,862 | \$3,198,477 | \$1,405,212 | \$4,598,747 | \$0 | \$0 | \$0 | \$26,969 | \$0 | \$15,458 |


| 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Embedded Distributor | Back-up/Standby Power | Rate Class 1 | Rate class 2 | Rate class 3 | Rate class 4 | Rate class 5 | Rate class 6 | Rate class 7 | Rate class 8 | Rate class 9 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

## 2019 Cost Allocation Model

Sheet O2．2 Primary Cost PLCC Adjustment Worksheet－MRZ
Primary Conductors and poles Cost Pool Demand Unit Cost tor
PLcc Adiustment to customer Related Cost

|  |  |  |  |  |  |  |  |  |  |  | Embedded | Bark |  |  |  |  |  |  |  |  | ${ }_{\text {Rate cass } 90}^{20}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Description |  |  |  |  |  |  |  | Street Lignt |  |  |  |  |  |  |  |  |  | Rato cass 6 |  |  |  |
| Dedreciation on Acct 1830－4 Primarv Poles．Towers \＆Fixtures Deoreciation on Acct 1835－4 Primarv Overhead Conductors |  |  |  |  |  |  |  |  |  | （in |  | so |  |  |  | so | cois | so | so | so |  |
|  |  | 旡 |  | （siatio | sol | son son | $\begin{aligned} & \text { so } \\ & \text { sin } \\ & 50 \end{aligned}$ | $\underset{\substack{\text { s．es } \\ \text { sios }}}{ }$ | $\begin{gathered} 50 \\ \substack{50 \\ 50} \\ \hline 0.0 \end{gathered}$ |  | s. sin | $\substack{\text { son } \\ \text { sin }}$ | $\begin{gathered} 50 \\ \substack{50 \\ 50} \\ \hline 0 . \end{gathered}$ | $\begin{gathered} \text { so } \\ \text { so } \\ 50 \end{gathered}$ | $\begin{aligned} & 50 \\ & \substack{50 \\ 500} \\ & \hline 8 . \end{aligned}$ | $\begin{gathered} \text { so } \\ \text { so } \\ 50 \end{gathered}$ | son | son sio | $\begin{aligned} & 50 \\ & 50 \\ & 50 \end{aligned}$ | $$ | so |
| Prineme |  |  |  | $\underset{\substack{\text { son } \\ \text { soandir } \\ \hline 127}}{ }$ | ${ }_{80}^{80}$ |  | $\begin{aligned} & \text { son } \\ & \substack{80 \\ 80} \end{aligned}$ |  | $50$ |  | $\begin{aligned} & \left.\begin{array}{l} \text { so } \\ 50 \\ 50 \end{array}\right) \end{aligned}$ | $\begin{gathered} \text { so } \\ \text { so } \\ 50 \end{gathered}$ | $\begin{aligned} & \left.\begin{array}{l} \text { so } \\ 50 \\ 50 \end{array}\right) \end{aligned}$ | $\begin{gathered} \text { so } \\ \text { so } \\ 50 \end{gathered}$ | $\begin{aligned} & \text { so } \\ & 500 \\ & 500 \end{aligned}$ | $\begin{gathered} 50 \\ \text { so } \\ 50 \end{gathered}$ | so | $\begin{aligned} & \text { son } \\ & 500 \end{aligned}$ | $\begin{gathered} 50 \\ \substack{50 \\ 50} \\ \hline \end{gathered}$ | $\begin{gathered} \text { so } \\ \text { son } \\ \text { son } \end{gathered}$ |  |
| Plis on piman cras |  |  |  |  | 80 | son | $\begin{gathered} 5_{50}^{50} \\ \hline 0.0 \end{gathered}$ | ${ }_{\text {che }}^{\text {sin }}$ | $\begin{gathered} \text { son } \\ \text { son } \\ \hline 0.0 \end{gathered}$ |  | $\begin{gathered} 50 \\ 50 \\ 50 \end{gathered}$ | $50$ | $\begin{gathered} 50 \\ 50.50 \\ 50 . \end{gathered}$ | $\begin{gathered} \text { so } \\ \substack{50} \\ \hline 0.0 \end{gathered}$ | $\begin{aligned} & 50 \\ & 500 \\ & 500 \end{aligned}$ | $\begin{gathered} 50 \\ 500 \\ 500 \end{gathered}$ | $s_{0}^{2}$ | $\begin{gathered} 50 \\ 500 \\ 500 \end{gathered}$ |  | ¢0 | So |
| Touit Meumm on Pinan Csp |  |  | ¢ |  | so | so | so |  | so | ¢ | so | so | so | so | so | so | so | so | so |  |  |
| arnce |  |  |  |  |  |  |  |  | $\bigcirc$ |  |  | $\bigcirc$ | $\bigcirc$ | $\bigcirc$ | $\bigcirc$ |  |  |  |  |  |  |
| Reatas Costor Plcc | Ssias | ${ }_{\text {sporit }}$ | ${ }_{\text {sciab }}$ | saso |  |  |  | ${ }_{560}$ |  | ${ }_{88} 8$ |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 30 | so | ${ }_{50}^{\infty}$ | （inciat | 80 | （i273） | 80 | ${ }_{\text {so }}^{\text {so }}$ | 80 | so | 80 | so | 80 | 80 | 80 | so | so |
| and－ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| General Pant．Doprociaiton | \＄24，1，28 | ${ }_{5123370}$ | 531.10 | 575.619 | so | so | so | 52，102 | so | 5327 | so | so | so | so | so | so | so | so | so | so | so |
| Totainat fised Assest Excudina Genearal Pant | S10．427234 | Ss．68．0．07 | S1．144004 | 83，358，39 |  |  | so | ssiou | so | S13，52 | so | so | so | so | so | so | so | so | so | so | so |
| Totial Aminitataion and Somearl Exoenso | S．1307，40 | S83236 | ร⿺𠃊⿳亠丷厂犬 | 520638 | so | so | so | s12，24 | so | s．4．48 | so | so | so | so | so | so | so | so | so | so | so |
| Toatioem | 5．6．65］5 | 51．05．69 | 5023．36 | s5s，a33 | so | so | so | S1647 | so | St．301 | so | so | so | so | so | so | so | so | so | so | so |
| Primary Conductors and Poles Gross Assets |  |  | ciser |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | \％ | so |  |  | so |  | 80 | so | 80 | so | 80 | so | so | so | so | so | 80 |
| Actit |  | Sismon |  | st． | \＄0 | so | 30 | Ssped | S0 |  |  |  |  |  |  |  | S0 | so | 50 | so |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Acct 1835－4 Primarv Overhead Conductors Acct 1840－4 Primarv Underaround Conduit | $(\$ 132,723)$ $(\$ 198,647)$ $(\$ 580,610)$ | $(\$ 36,907)$ $(\$ 55,239)$ $(\$ 161,454)$ |  | $\begin{array}{r} (\$ 209,496) \\ (\$ 75,940) \\ (\$ 113,660) \end{array}$ | $x_{50}$ | $50$ | $\begin{aligned} & 50 \\ & 500 \\ & 500 \\ & 500 \end{aligned}$ |  | s.s. six |  | s.s. six | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & 50 \\ & 500 \\ & 500 \\ & 50 \end{aligned}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & 50 \\ & 500 \\ & 500 \\ & 500 \end{aligned}$ | sol | som | so | som | so | ¢os |
| Actiteat | （sfireariz） | （sisi，454） | （1580，029） | （15322089 | so | so | 30 |  | s0 | （st， 7 \％${ }^{\text {a }}$ | so | so | 30 | so | so | So | 50 | so | 50 | so |  |
|  |  |  |  |  | so | so | 50 | Stase | ¢0 | $\underbrace{\substack{\text { che }}}_{\substack{5211 \\ 5231}}$ | so | so | so | so | ¢0 | so | so | so | 80 | so |  |
|  | ${ }^{31733,033}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | so |  |
|  | so |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Acct 1840－3 Bulk Underaround Conduit <br> Acct 1845－3 Bulk Underaround Conductors <br> Subta！ | so | so | cois | so |  | so | so | ¢0 |  | ¢00 |  | so |  |  | 旡䞨 |  | ¢0 | ¢0 | ¢0 | （so |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Acct 1835－5 Secondary Overhead Conductors | ${ }^{51810.620} 80$ | ${ }^{\text {Sitri．}}$ So | 58.75 | 80 | \％ | so | som | ¢0， | sio |  | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | 80 | so | so | so | so | so | so | so | so | son |
| Actiteas． | 5612．200 | ${ }_{\text {556，5\％}}^{\text {sid }}$ | S23870 | so | so | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | S2780 | so | so | so | so | so | so | so | so | so | So |  |
| thead |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Acct 5045 Underground Distribution Lines \＆Feeders－Other Acct 5090 Underaround Distribution Lines \＆Feeders－Rental Paid | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ¢omo | ¢ | so | son | son son | $\begin{aligned} & 50 \\ & 500 \\ & 500 \end{aligned}$ | $\begin{gathered} \text { so } \\ \substack{\text { son }} \\ \hline \end{gathered}$ | so | $\begin{gathered} \text { so } \\ \substack{\text { son }} \\ \hline \end{gathered}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | sion | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{gathered} 50 \\ 50 \\ 50 \\ 50 \end{gathered}$ | $\begin{aligned} & 50 \\ & 500 \\ & 500 \end{aligned}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & 50 \\ & 500 \\ & 500 \end{aligned}$ | $\begin{gathered} 50 \\ 500 \\ 500 \\ 50 \end{gathered}$ | $\begin{aligned} & 50 \\ & 500 \\ & 500 \end{aligned}$ | $\begin{gathered} 50 \\ \substack{50 \\ 500} \\ \hline \end{gathered}$ | so |
|  | Stictisi | cis |  | ¢isme | $\begin{gathered} 50 \\ n 00 \\ n 0 \end{gathered}$ | $50$ | $\begin{aligned} & 80 \\ & 800 \\ & 80 \end{aligned}$ |  |  | $\begin{gathered} \text { sol } \\ \substack{s i c} \\ \hline 640 \end{gathered}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{gathered} 50 \\ \substack{50 \\ 50} \\ \hline \end{gathered}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & 50 \\ & \substack{50 \\ 500} \\ & \hline 0 \end{aligned}$ | $\begin{gathered} 50 \\ \substack{500} \\ 500 \end{gathered}$ | $\begin{gathered} 50 \\ y_{0} 0 \\ \hline 0.0 \end{gathered}$ | $\begin{gathered} 50 \\ \substack{500} \\ 500 \end{gathered}$ | $\begin{aligned} & 50 \\ & 500 \\ & 500 \\ & 50 \end{aligned}$ | $\begin{gathered} 50 \\ \substack{50 \\ 500} \\ \hline \end{gathered}$ |  |
|  |  | cois |  |  |  | son sion |  | cis |  |  | $\begin{gathered} 8_{80}^{80} \\ 50 \\ 50 \end{gathered}$ | $\begin{gathered} \text { so } \\ \text { so } \\ 50 \end{gathered}$ | $\begin{aligned} & \text { son } \\ & \text { sol } \\ & 50 \end{aligned}$ | $\begin{gathered} \text { so } \\ \substack{\text { so }} \end{gathered}$ | $\begin{gathered} \substack{50 \\ 50 \\ 50} \\ \hline \end{gathered}$ | $\begin{gathered} 50 \\ \text { so } \\ \text { son } \end{gathered}$ | $\begin{gathered} 50 \\ 500 \\ 500 \end{gathered}$ | $\begin{gathered} \text { so } \\ \substack{50} \\ 50 \end{gathered}$ | $\begin{gathered} \text { son } \\ 500 \\ 500 \end{gathered}$ | $\begin{gathered} 50 \\ \substack{50 \\ 50} \\ \hline \end{gathered}$ | \％ |
| Aact |  | ${ }_{513,362}$ |  | ${ }_{\text {s23，}}^{\text {Sli4 }}$ |  |  |  |  |  |  |  |  |  |  |  | so | ¢ | so | \％ | so |  |
| Toal | S14，378 | s3， 84 | s10，42 | sro，se | so | so | so | s3ss | so | 5230 | so | so | so | so | so | so | so | so | so | so |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | s．ismes |  |  | 80 | son son | $\begin{gathered} 50 \\ 50 \\ 50 \end{gathered}$ | sit <br> sats <br> s．is | ${ }_{50}^{80}$ | ${ }_{528}^{58}$ | $\begin{aligned} & 80 \\ & 80 \\ & 80 \end{aligned}$ | $\begin{gathered} 50 \\ \substack{50 \\ 50} \\ \hline 8 \end{gathered}$ | $\begin{aligned} & 50 \\ & 50 \\ & 80 \end{aligned}$ | $\begin{aligned} & 50 \\ & 500 \\ & 50 \end{aligned}$ | $\begin{aligned} & 50 \\ & 500 \\ & 500 \\ & 50 \end{aligned}$ | $\begin{gathered} 50 \\ \substack{500} \\ 580 \end{gathered}$ | $\begin{gathered} 50 \\ y_{0} 0 \\ \hline 0 \end{gathered}$ | $\begin{gathered} 50 \\ \substack{50 \\ 500} \\ \hline \end{gathered}$ | $\begin{gathered} 80 \\ \substack{80 \\ 50} \\ \hline 0 . \end{gathered}$ | so | 80 |
| ${ }_{\text {Totat }}$ | 5332028 | 5135，691 | 559，88 | stas，00 | 80 | so | so | S1，144 | ${ }_{50}$ | ssos | so | so | so | so | 50 | so | \％ | ${ }^{\circ}$ | 50 | so | 50 |
| ar Conductors and Poles Gross Assats | 52899，17 | 892274 | S14，485 | \＄1．80， 189 | so | so | so | 5，499 | so | 53.329 | so | so | so | so | so | so | 50 | so | so | so | so |
| 18855－1835 | 9244882 | 3， 3 98977 | S1405212 | S4589747 | so | so | so | 82690 | so | S15，488 | so | so | 30 | so | so | so | 80 | so | 30 | so | so |



## 篤 Ontario Energy Board

## 2019 Cost Allocation Model

## EB-2018-XXXX

Sheet O3.1 Line Transformers Unit Cost Worksheet - MRZ

ALLOCATION BY RATE CLASSIFICATION

| Description |  | 1 | 2 | 3 | 7 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Residential | GS <50 | GENERAL SERVICE 50 TO 4,999 KW | Street Light | UNMETERED SCATTERED LOAD |
| Depreciation on Acct 1850 Line Transformers | \$62,431 | \$38,903 | \$11,541 | \$11,467 | \$400 | \$120 |
| Depreciation on General Plant Assigned to Line Transformers | \$22,753 | \$14,266 | \$4,275 | \$4,021 | \$145 | \$45 |
| Acct 5035 - Overhead Distribution Transformers- Operation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5055 - Underground Distribution Transformers - Operation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5160 - Maintenance of Line Transformers | \$3,099 | \$1,931 | \$573 | \$569 | \$20 | \$6 |
| Allocation of General Expenses | \$98,144 | \$63,816 | \$17,135 | \$16,321 | \$691 | \$181 |
| Admin and General Assigned to Line Transformers | \$2,506 | \$1,552 | \$464 | \$469 | \$16 | \$5 |
| PILs on Line Transformers | \$10,210 | \$6,362 | \$1,888 | \$1,875 | \$65 | \$20 |
| Debt Return on Line Transformers | \$31,477 | \$19,615 | \$5,819 | \$5,782 | \$202 | \$60 |
| Equity Return on Line Transformers | \$59,261 | \$36,927 | \$10,955 | \$10,885 | \$380 | \$114 |
| Total | \$289,880 | \$183,372 | \$52,650 | \$51,389 | \$1,920 | \$550 |
| Billed kW without Line Transformer Allowance |  | 0 | 0 | 89,072 | 1,410 | 0 |
| Billed kWh without Line Transformer Allowance |  | 50,684,557 | 24,374,246 | 33,462,565 | 519,881 | 395,009 |
| Line Transformation Unit Cost (\$/kW) |  | \$0.0000 | \$0.0000 | \$0.5769 | \$1.3614 | \$0.0000 |
| Line Transformation Unit Cost (\$/kWh) |  | \$0.0036 | \$0.0022 | \$0.0015 | \$0.0037 | \$0.0014 |
| General Plant - Gross Assets | \$2,121,623 | \$1,163,240 | \$272,510 | \$664,524 | \$18,475 | \$2,873 |
| General Plant - Accumulated Depreciation | (\$1,029,393) | (\$564,394) | (\$132,220) | (\$322,421) | $(\$ 8,964)$ | $(\$ 1,394)$ |
| General Plant - Net Fixed Assets | \$1,092,230 | \$598,846 | \$140,291 | \$342,102 | \$9,511 | \$1,479 |
| General Plant - Depreciation | \$241,428 | \$132,370 | \$31,010 | \$75,619 | \$2,102 | \$327 |
| Total Net Fixed Assets Excluding General Plant | \$10,472,354 | \$5,667,607 | \$1,314,404 | \$3,385,759 | \$91,044 | \$13,542 |
| Total Administration and General Expense | \$1,307,140 | \$832,326 | \$163,763 | \$296,338 | \$13,244 | \$1,468 |
| Total O\&M | \$1,615,757 | \$1,035,699 | \$202,346 | \$359,433 | \$16,477 | \$1,801 |
| Line Transformer Rate Base |  |  |  |  |  |  |
| Acct 1850 - Line Transformers - Gross Assets | \$2,078,554 | \$1,295,218 | \$384,253 | \$381,775 | \$13,322 | \$3,985 |
| Line Transformers - Accumulated Depreciation | (\$1,098,324) | $(\$ 684,403)$ | $(\$ 203,042)$ | (\$201,733) | $(\$ 7,040)$ | $(\$ 2,106)$ |
| Line Transformers - Net Fixed Assets | \$980,230 | \$610,815 | \$181,211 | \$180,042 | \$6,283 | \$1,879 |
| General Plant Assigned to Line Transformers - NFA | \$102,934 | \$64,539 | \$19,341 | \$18,192 | \$656 | \$205 |
| Line Transformer Net Fixed Assets Including General Plant | \$1,083,164 | \$675,354 | \$200,552 | \$198,234 | \$6,939 | \$2,085 |
| General Expenses |  |  |  |  |  |  |
| Acct 5005 - Operation Supervision and Engineering | \$378,599 | \$212,565 | \$44,372 | \$117,286 | \$3,839 | \$536 |
| Acct 5010 - Load Dispatching | \$8,954 | \$5,027 | \$1,049 | \$2,774 | \$91 | \$13 |
| Acct 5085 - Miscellaneous Distribution Expense | \$265,825 | \$149,247 | \$31,155 | \$82,350 | \$2,696 | \$377 |
| Acct 5105-Maintenance Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$653,377 | \$366,839 | \$76,577 | \$202,410 | \$6,625 | \$926 |
| Acct 1850 - Line Transformers - Gross Assets | \$2,078,554 | \$1,295,218 | \$384,253 | \$381,775 | \$13,322 | \$3,985 |
| Acct 1815-1855 | \$14,045,432 | \$7,445,377 | \$1,717,276 | \$4,734,697 | \$127,660 | \$20,421 |

## 2019 Cost Allocation Model

Sheet 03.2 Substation Transformers Unit Cost Worksheet - MRZ

| ALLOCATION BY RATE CLASSIFICATION |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Description | Total | 1 | 2 | 3 | 7 | 9 |
|  |  | Residential | GS <50 | GENERAL SERVICE 50 TO 4,999 KW | Street Light | UNMETERED SCATTERED LOAD |
| Depreciation on Acct 1820-2 Distribution Station Equipment Depreciation on Acct 1825-2 Storage Battery Equipment | \$148,677 | \$41,344$\$ 0$ | \$21,640 | \$85,069 | \$425 | \$200 |
|  | \$0 |  | \$0 | \$0 | \$0 | \$0 |
| Depreciation on Acct 1805-2 Land Station <50 kV | \$0 | \$0 |  | \$0 | \$0 | \$0 |
| Depreciation on Acct 1806-2 Land Rights Station <50 kV | \$0 | \$0 | \$0 | \$0 |  | \$0 |
| Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Depreciation on Acct 1810-2 Leasehold Improvements <50 kV | $\begin{array}{r} \$ 0 \\ (\$ 17,530) \end{array}$ | \$0 | $\begin{aligned} & \$ 0 \\ & \$ 0 \end{aligned}$ |  | \$0 | \$0 |
| Depreciation on General Plant Assigned to Substation Transformers |  | $(\$ 4,985)$ | $(\$ 2,660)$ | $(\$ 9,810)$ | (\$51) | (\$25) |
| Acct 5012 - Station Buildings and Fixtures Expense | \$75,755 | \$21,702 | \$9,287 | \$44,488 | \$158 | \$120 |
| Acct 5016 - Distributon Station Equipment - Labour | \$245 | \$68 | \$36 | \$140 | \$1 | \$0 |
| Acct 5017 - Distributon Station Equipment - Other | \$20,727 | \$5,764 | \$3,017 | \$11,859 | \$59 | \$28 |
| Acct 5114 - Maintenance of Distribution Station Equipment | \$6,079\$0 | \$1,690 | \$885 | \$3,478 | \$17 | \$8 |
| Allocation of General Expenses |  | \$0 | \$0 | \$0 | \$0 | \$0 |
| Admin and General Assigned to SubstationTransformers | \$22,084 | $\$ 6,045$$(\$ 2,223)$ | \$3,186$(\$ 1,174)$ | $\$ 12,761$$(\$ 4,575)$ | \$62 | \$30 |
| PILs on SubstationTransformers | $(\$ 8,006)$ |  |  |  | (\$23) | (\$11) |
| Debt Return on Substation Transformers | $(\$ 24,682)$$(\$ 46,467)$ | $\begin{array}{r} (\$ 6,853) \\ (\$ 12,902) \end{array}$ | $\begin{aligned} & (\$ 3,620) \\ & (\$ 6,815) \end{aligned}$ | $\begin{aligned} & (\$ 14,104) \\ & (\$ 26,553) \end{aligned}$ | $\begin{array}{r} (\$ 72) \\ (\$ 135) \end{array}$ | (\$33) |
| Equity Return on Substation Transformers |  |  |  |  |  | (\$62) |
| Total | \$176,882 | \$49,650 | \$23,781 | \$102,753 | \$442 | \$256 |
| Billed kW without Substation Transformer Allowance |  | 0 | 0 | 282,527 | 1,410 | 0 |
| Billed kWh without Substation Transformer Allowance |  | 50,684,557 | 24,374,246 | 113,618,428 | 519,881 | 395,009 |
| Substation Transformation Unit Cost (\$/kW) |  | \$0.0000$\$ 0.0010$ | $\begin{aligned} & \$ 0.0000 \\ & \$ 0.0010 \end{aligned}$ | $\begin{aligned} & \$ 0.3637 \\ & \$ 0.0009 \end{aligned}$ | \$0.3134 | \$0.0000 |
| Substation Transformation Unit Cost (\$/kWh) |  |  |  |  | \$0.0008 | \$0.0006 |
| General Plant - Gross Assets | $\$ 2,121,623$$(\$ 1,029,393)$$\$ 1,092,230$ | $\begin{gathered} \$ 1,163,240 \\ (\$ 564,394) \\ \$ 598,846 \end{gathered}$ | $\begin{gathered} \$ 272,510 \\ (\$ 132,220) \end{gathered}$ | $\begin{gathered} \$ 664,524 \\ (\$ 322,421) \\ \$ 342,102 \end{gathered}$ | $\begin{gathered} \$ 18,475 \\ (\$ 8,964) \end{gathered}$ | $\begin{gathered} \$ 2,873 \\ (\$ 1,394) \\ \$ 1,479 \end{gathered}$ |
| General Plant - Accumulated Depreciation |  |  |  |  |  |  |
| General Plant - Net Fixed Assets |  |  | \$140,291 |  | \$9,511 |  |
| General Plant - Depreciation | \$241,428 | \$132,370 | \$31,010 | \$75,619 | \$2,102 | \$327 |
| Total Net Fixed Assets Excluding General Plant | \$10,472,354 | \$5,667,607 | \$1,314,404 | \$3,385,759 | \$91,044 | \$13,542 |
| Total Administration and General Expense | \$1,307,140 | \$832,326 | \$163,763 | \$296,338 | \$13,244 | \$1,468 |
| Total O\&M | \$1,615,757 | \$1,035,699 | \$202,346 | \$359,433 | \$16,477 | \$1,801 |
| Substation Transformer Rate Base Gross Plant |  |  |  |  |  |  |
| Acct 1825-2 Storage Battery Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1805-2 Land Station <50 kV | \$37,495 | \$10,742 | \$4,597 | \$22,019 | \$78 | \$59 |
| Acct 1806-2 Land Rights Station $<50 \mathrm{kV}$ | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1808-2 Buildings and Fixtures < 50 KV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1810-2 Leasehold Improvements <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal | \$37,495 | \$10,742 | \$4,597 | \$22,019 | \$78 | \$59 |
| Substation Transformers - Accumulated Depreciation Acct 1820-2 Distribution Station Equipment | $(\$ 806,111)$ | $(\$ 224,161)$ | $(\$ 117,328)$ | (\$461,233) | $(\$ 2,306)$ | $(\$ 1,083)$ |
| Acct 1825-2 Storage Battery Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1805-2 Land Station < 50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1806-2 Land Rights Station $<50 \mathrm{kV}$ | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1808-2 Buildings and Fixtures < 50 KV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1810-2 Leasehold Improvements <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal | $(\$ 806,111)$ | $(\$ 224,161)$ | $(\$ 117,328)$ | $(\$ 461,233)$ | $(\$ 2,306)$ | $(\$ 1,083)$ |
| Substation Transformers - Net Fixed Assets | (\$768,615) | $(\$ 213,419)$ | $(\$ 112,732)$ | (\$439,213) | $(\$ 2,228)$ |  |
| General Plant Assigned to SubstationTransformers - NFA | $(\$ 79,306)$ | $(\$ 22,550)$ | $(\$ 12,032)$ | $(\$ 44,379)$ | (\$233) | (\$112) |
| Substation Transformer NFA Including General Plant | $(\$ 847,921)$ | $(\$ 235,969)$ | $(\$ 124,764)$ | $(\$ 483,592)$ | $(\$ 2,460)$ | $(\$ 1,136)$ |
| General Expenses |  |  |  |  |  |  |
| Acct 5005 - Operation Supervision and Engineering | \$378,599$\$ 8,954$ | \$212,565$\$ 5,027$ | $\$ 44,372$$\$ 1,049$ | \$117,286 | \$3,839 | \$536 |
| Acct 5010 - Load Dispatching |  |  |  | \$2,774 | $\$ 91$$\$ 2,696$ | \$13 |
| Acct 5085 - Miscellaneous Distribution Expense | \$265,825 | \$149,247\$0 | $\$ 31,155$ | \$82,350 |  | \$377 |
| Acct 5105 - Maintenance Supervision and Engineering |  |  | \$0 | \$0 | \$0 | \$0 |
| Total | \$653,377 | \$366,839 | \$76,577 | \$202,410 | \$6,625 | \$926 |
| Acct 1820-2 Distribution Station Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1825-2 Storage Battery Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1815-1855 | \$14,045,432 | \$7,445,377 | \$1,717,276 | \$4,734,697 | \$127,660 | \$20,421 |

Ontario Energy Board

## 2019 Cost Allocation Model

ALLOCATION BY RATE CLASSIFICATION


| Grouping of Operation and Maintenance | Total |  | Residential |  |  | GS $<50$ | GENERAL SERVICE 50 TO |  |  | Street Light | UNMETERED SCATTERED |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | 4.999 KW |  |  |  | LOAD |
| 1830 | \$ | 26,988 | \$ | 15,696 | \$ | 3,033 | \$ | 7,736 | \$ | 476 | \$ | 47 |
| 1835 | \$ | 42,024 | \$ | 25,875 | \$ | 4,365 | \$ | 10,696 | \$ | 1,008 | \$ | 80 |
| 1840 | \$ | 332 | \$ | 171 | \$ | 43 | \$ | 116 | \$ | 2 | \$ | 0 |
| 1845 | \$ | 82,125 | \$ | 42,312 | \$ | 10,590 | \$ | 28,673 | \$ | 435 | \$ | 115 |
| 1830 \& 1835 | \$ | 89,161 | \$ | 52,519 | \$ | 9,855 | \$ | 24,933 | \$ | 1,696 | \$ | 158 |
| 1840 \& 1845 | \$ | - | \$ | , | \$ |  | \$ | , | \$ | , | \$ |  |
| Total | \$ | 240,631 | \$ | 136,574 | \$ | 27,886 | \$ | 72,153 | \$ | 3,616 | \$ | 401 |

Ontario Energy Board

## 2019 Cost Allocation Model

| ALLOCATION BY RATE CLASSIFICATION |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Description |  | 1 | 2 | 3 | 7 | 9 |
|  | Total | Residential | GS $\mathbf{~ 5 0}$ | GENERAL SERVICR 5 TO TO $4,999 \mathrm{KW}$ | Street Light | UNMETERED <br> SCATTERED <br> LOAD |
| Depreciation on Acct 1830-5 Secondary Poles, Towers \& Fixtures Depreciation on Acct 1835-5 Secondary Overhead Conductors | $\begin{array}{r} \$ 17,648 \\ \$ 6,592 \end{array}$ | \$15,638 | \$642 | - ${ }^{0}$ | \$1,310 | \$58 |
|  |  | \$5,841 | \$240 | \$0 | \$489 | \$22 |
| Depreciation on Acct 1840-5 Secondary Underaround Conduit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Depreciation on Acct 1845-5 Secondary Underground Conductors | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Depreciation on General Plant Assigned to Secondary C\&P | \$18,797 | \$16,662 | \$691 | \$0 | \$1,380 | \$64 |
| Secondary C\&P Operations and Maintenance | \$41,297 | \$36,854 | \$1,595 | \$0 | \$2,715 | \$134 |
| Allocation of General Expenses | \$50,288 | \$44,549 | \$1,656 | \$0 | \$3,931 | \$152 |
| Admin and General Assigned to Primary C\&P | \$33,199 | \$29,617 | \$1,291 | \$0 | \$2,182 | \$109 |
| PILs on Secondary C\&P | \$8,386 | \$7,431 | \$305 | \$0 | \$622 | \$27 |
| Debt Return on Secondary C\&P | \$25,854 | \$22,909 | \$941 | \$0 | \$1,919 | \$85 |
| Equity Return on Secondary C\&P | \$48,674 | \$43,130 | \$1,772 | \$0 | \$3,613 | \$160 |
| Total | \$250,737 | \$222,632 | \$9,134 | so | \$18,162 | \$810 |
| General Plant-Gross Assets | \$2,121,623 | \$1,163,240 | \$272,510 | \$664,524 | \$18,475 | \$2,873 |
| General Plant - Accumulated Depreciation | (\$1,029,393) | (\$564,394) | $(\$ 132,220)$ | (\$322,421) | (\$8,964) | (\$1,394) |
| General Plant - Net Fixed Assets | \$1,092,230 | \$598,846 | \$140,291 | \$342,102 | \$9,511 | \$1,479 |
| General Plant - Depreciation | \$241,428 | \$132,370 | \$31,010 | \$75,619 | \$2,102 | \$327 |
| Total Net Fixed Assets Excluding General Plant | \$10,472,354 | \$5,667,607 | \$1,314,404 | \$3,385,759 | \$91,044 | \$13,542 |
| Total Administration and General Expense | \$1,307,140 | \$832,326 | \$163,763 | \$296,338 | \$13,244 | \$1,468 |
| Total O\&M | \$1,615,757 | \$1,035,699 | \$202,346 | \$359,433 | \$16,477 | \$1,801 |
| Secondary Conductors and Poles Gross Plant |  |  |  |  |  |  |
| Acct 1830-5 Secondary Poles, Towers \& Fixtures | \$717,696 | \$635,945 | \$26,125 | \$0 | \$53,274 | \$2,353 |
| Acct 1835-5 Secondary Overhead Conductors | \$302,703 | \$268,223 | \$11,019 | \$0 | \$22,469 | \$992 |
| Acct 1840-5 Secondary Underground Conduit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1845-5 Secondary Underaround Conductors | \$0 | so | \$0 | \$0 | \$0 | \$0 |
| Subtotal | \$1,020,399 | \$904,168 | \$37,144 | so | \$75,743 | \$3,345 |
| Secondary Conductors and Poles Accumulated Depreciation |  |  |  |  |  |  |
| Acct 1830-5 Secondary Poles. Towers \& Fixtures | (\$133,048) | $(\$ 117,893)$ | (\$4,843) | \$0 | (\$9,876) | (\$436) |
| Acct 1835-5 Secondary Overhead Conductors | (\$82,231) | $(\$ 72,864)$ | $(\$ 2,993)$ | \$0 | $(\$ 6,104)$ | (\$270) |
| Acct 1840-5 Secondary Underground Conduit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1845-5 Secondary Underground Conductors | \$0 | so | \$0 | \$0 | \$0 | \$0 |
| Subtotal | ( 5215,279 ) | (\$190,757) | (57,836) | so | $(\$ 15,980)$ | (\$706) |
| Secondary Conductor \& Pools - Net Fixed Assets | \$805,120 | \$713,410 | \$29,307 | \$0 | \$59,763 | \$2,639 |
| General Plant Assigned to Secondary C\&P - NFA | \$85,040 | \$75,380 | \$3,128 | \$0 | \$6,243 | \$288 |
| Secondary C\&P Net Fixed Assets Including General Plant | \$890,160 | \$788,790 | \$32,435 | \$0 | \$66,007 | \$2,927 |
| Acct 1830-3 Bulk Poles. Towers \& Fixtures | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1835-3 Bulk Overhead Conductors | \$0 | so | \$0 | \$0 | \$0 | \$0 |
| Acct 1840-3 Bulk Underaround Conduit | \$0 | so | \$0 | \$0 | \$0 | \$0 |
| Acct 1845-3 Bulk Underaround Conductors | \$0 | so | \$0 | \$0 | \$0 | \$0 |
| Subtotal | \$0 | so | so | \$0 | so | \$0 |
| Acct 1830-4 Primary Poles, Towers \& Fixtures | \$3,291,781 | \$1,695,977 | \$424,482 | \$1,149,268 | \$17,445 | \$4,609 |
| Acct 1835-4 Primary Overhead Conductors | \$814,282 | \$419,531 | \$105,003 | \$284,293 | \$4,315 | \$1,140 |
| Acct 1840-4 Primary Underground Conduit | \$312,764 | \$161,141 | \$40,332 | \$109,196 | \$1,657 | \$438 |
| Acct 1845-4 Primary Underaround Conductors | \$329,702 | \$169,868 | \$42,516 | \$115,110 | \$1,747 | \$462 |
| Subtotal | \$4,748,529 | \$2,446,516 | \$612,332 | \$1,657,867 | \$25,165 | \$6,649 |
| Operations and Maintenance |  |  |  |  |  |  |
| Acct 5020 Overhead Distribution Lines \& Feeders - Labour | \$0 | so | \$0 | \$0 | \$0 | \$0 |
| Acct 5025 Overhead Distribution Lines \& Feeders - Other | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5040 Underaround Distribution Lines 8 Feeders. Labour | \$0 | so | \$0 | \$0 | \$0 | \$0 |
| Acct 5045 Underground Distribution Lines \& Feeders - Other | \$0 | so | \$0 | \$0 | \$0 | \$0 |
| Acct 5090 Underaround Distribution Lines \& Feeders - Rental Paid | \$0 | s0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5095 Overhead Distribution Lines \& Feeders - Rental Paid | \$0 | s0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5120 Maintenance of Poles, Towers \& Fixtures | \$26,988 | \$15,696 | \$3,033 | \$7,736 | \$476 | \$47 |
| Acct 5125 Maintenance of Overhead Conductors \& Devices | \$42,024 | \$25,875 | \$4,365 | \$10,696 | \$1,008 | \$80 |
| Acct 5135 Overhead Distribution Lines \& Feeders - Riaht of Wav Acct 5145 Maintenance of Underground Conduit | $\begin{array}{r} \$ 8,161 \\ \$ 332 \end{array}$ | $\begin{array}{r} \$ 2,519 \\ \$ 171 \end{array}$ | $\begin{aligned} & \$ 9,85 \\ & \$ 43 \end{aligned}$ | $\begin{gathered} \mathbf{2 4 , 9 3 3} \\ \$ 111 \end{gathered}$ | \$1,696 $\$ 2$ | \$158 $\$ 0$ |
| Acct 5150 Maintenance of Underaround Conductors \& Devices | \$82,125 | \$42,312 | \$10,590 | \$28,673 | \$435 | \$115 |
| Total | \$240,631 | \$136,574 | \$27,886 | \$72,153 | \$3,616 | \$401 |
| General Expenses |  |  |  |  |  |  |
| Acct 5005 - Operation Supervision and Engineering | \$378,599 | \$212,565 | \$44,372 | \$117,286 | \$3,839 | \$536 |
| Acct 5010 - Load Dispatching | \$8,954 | \$5,027 | \$1,049 | \$2,774 | \$91 | \$13 |
| Acct 5085 - Miscellaneous Distribution Expense | \$265,825 | \$149,247 | \$31,155 | \$82,350 | \$2,696 | \$377 |
| Acct 5105 - Maintenance Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$653,377 | \$366,839 | \$76,577 | \$202,410 | \$6,625 | \$926 |
| Secondary Conductors and Poles Gross Assets | \$1,020,399 | \$904,168 | \$37,144 | \$0 | \$75,743 | \$3,345 |
| Acct 1815-1855 | \$14,045,432 | \$7,445,377 | \$1,717,276 | \$4,734,697 | \$127,660 | \$20,421 |



## 2019 Cost Allocation Model

Sheet O3.5 USL Metering Credit Worksheet - MRZ

ALLOCATION BY RATE CLASSIFICATION

| Description | GS $<50$ |
| :---: | :---: |
| Depreciation on Acct 1860 Metering | \$25,097 |
| Depreciation on General Plant Assigned to Metering | \$4,704 |
| Acct 5065 - Meter expense | \$30,065 |
| Acct 5070 \& 5075 - Customer Premises | \$3,035 |
| Acct 5175 - Meter Maintenance | \$3,501 |
| Acct 5310 - Meter Reading | \$14,325 |
| Admin and General Assigned to Metering | \$41,216 |
| PILs on Metering | \$2,077 |
| Debt Return on Metering | \$6,402 |
| Equity Return on Metering | \$12,054 |
| Total | \$142,477 |
| Number of Customers | 771 |
| Metering Unit Cost (\$/Customer/Month) | \$15.40 |
| General Plant - Gross Assets | \$272,510 |
| General Plant - Accumulated Depreciation | (\$132,220) |
| General Plant - Net Fixed Assets | \$140,291 |
| General Plant - Depreciation | \$31,010 |
| Total Net Fixed Assets Excluding General Plant | \$1,314,404 |
| Total Administration and General Expense | \$163,763 |
| Total O\&M | \$202,346 |
| Metering Rate Base |  |
| Acct 1860 - Metering - Gross Assets | \$276,389 |
| Metering - Accumulated Depreciation | $(\$ 77,010)$ |
| Metering - Net Fixed Assets | \$199,380 |
| General Plant Assigned to Metering - NFA | \$21,280 |
| Metering Net Fixed Assets Including General Plant | \$220,660 |

## 2019 Cost Allocation Model

## EB-2018-XXXX

Sheet O3.6 MicroFIT Charge Worksheet - MRZ

## Instructions:

More Instructions provided on the first tab in this workbook.

ALLOCATION BY RATE CLASSIFICATION

| Description | Residential | Monthly <br> Unit Cost |
| :---: | :---: | :---: |
| Customer Premises - Operations Labour (5070) | \$ 24,999.41 | \$ 0.32 |
| Customer Premises - Materials and Expenses (5075) | \$ 400.55 | \$ 0.01 |
| Meter Expenses (5065) | \$ 80,782.51 | \$ 1.04 |
| Maintenance of Meters (5175) | \$ 9,407.28 | \$ 0.12 |
| Meter Reading Expenses (5310) | \$109,681.77 | \$ 1.42 |
| Customer Billing (5315) | \$180,592.17 | 2.33 |
| Amortization Expense - General Plant Assigned to Meters | \$ 12,511.79 | \$ 0.16 |
| Admin and General Expenses allocated to O\&M expenses for meters | \$ 75,524.49 | \$ 0.98 |
| Allocated PILS (general plant assigned to meters) | \$ 533.25 | \$ 0.01 |
| Interest Expense | \$ 1,643.96 | \$ 0.02 |
| Income Expenses | \$ 3,095.01 | \$ 0.04 |
| Total Cost | \$499,172.18 | \$ 6.45 |
| Number of Residential Customers | 6453 |  |

## 2019 Cost Allocation Model

## EB-2018-XXXX

Sheet O4 Summary of Allocators by Class \& Accounts - MRZ

## ALLOCATION BY RATE CLASSIFICATION

|  |  |  |  | 1 | 2 | 3 | 7 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account \# | Accounts | O1 Grouping | Total | Residential | GS <50 | GENERAL SERVICE 50 TO 4,999 KW | Street Light | UNMETERED SCATTERED LOAD |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1608 | Franchises and Consents | gp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1805 | Land | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1805-1 | Land Station >50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1805-2 | Land Station <50 kV | dp | \$37,495 | \$10,742 | \$4,597 | \$22,019 | \$78 | \$59 |
| 1806 | Land Rights | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1806-1 | Land Rights Station $>50 \mathrm{kV}$ | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1806-2 | Land Rights Station <50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1808 | Buildings and Fixtures | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1808-1 | Buildings and Fixtures $>50 \mathrm{kV}$ | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1808-2 | Buildings and Fixtures < 50 KV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1810 | Leasehold Improvements | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1810-1 | Leasehold Improvements >50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1810-2 | Leasehold Improvements <50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | dp | \$4,536,373 | \$1,261,460 | \$660,262 | \$2,595,579 | \$12,975 | \$6,096 |
| 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | dp | \$165,994 | \$44,376 | \$21,340 | \$99,476 | \$455 | \$346 |
| 1825 | Storage Battery Equipment | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1825-1 | Storage Battery Equipment $>50 \mathrm{kV}$ | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1825-2 | Storage Battery Equipment < 50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1830 | Poles, Towers and Fixtures | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1830-4 | Poles, Towers and Fixtures - Primary | dp | \$3,291,781 | \$1,695,977 | \$424,482 | \$1,149,268 | \$17,445 | \$4,609 |


| 1830-5 | Poles, Towers and Fixtures - Secondary |
| :---: | :---: |
| 1835 | Overhead Conductors and Devices |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery |
| 1835-4 | Overhead Conductors and Devices - Primary |
| 1835-5 | Overhead Conductors and Devices - Secondary |
| 1840 | Underground Conduit |
| 1840-3 | Underground Conduit - Bulk Delivery |
| 1840-4 | Underground Conduit - Primary |
| 1840-5 | Underground Conduit - Secondary |
| 1845 | Underground Conductors and Devices |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery |
| 1845-4 | Underground Conductors and Devices - Primary |
| 1845-5 | Underground Conductors and Devices - Secondary |
| 1850 | Line Transformers |
| 1855 | Services |
| 1860 | Meters |
| 1905 | Land |
| 1906 | Land Rights |
| 1908 | Buildings and Fixtures |
| 1910 | Leasehold Improvements |
| 1915 | Office Furniture and Equipment |
| 1920 | Computer Equipment - Hardware |
| 1925 | Computer Software |
| 1930 | Transportation Equipment |
| 1935 | Stores Equipment |
| 1940 | Tools, Shop and Garage Equipment |
| 1945 | Measurement and Testing Equipment |
| 1950 | Power Operated Equipment |
| 1955 | Communication Equipment |
| 1960 | Miscellaneous Equipment |
| 1970 | Load Management Controls - Customer Premises |
| 1975 | Load Management Controls - Utility Premises |
| 1980 | System Supervisory Equipment |
| 1990 | Other Tangible Property |
| 1995 | Contributions and Grants - Credit |
| 2005 | Property Under Capital Leases |
| 2010 | Electric Plant Purchased or Sold |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, \& Equipment |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles |
| 3046 | Balance Transferred From Income |
|  | blank row |
| 4080 | Distribution Services Revenue |
| 4082 | Retail Services Revenues |
| 4084 | Service Transaction Requests (STR) Revenues |
| 4086 | SSS Admin Charge |
| 4090 | Electric Services Incidental to Energy Sales |
| 4205 | Interdepartmental Rents |
| 4210 | Rent from Electric Property |
| 4215 | Other Utility Operating Income |



| \$717,696 | \$635,945 |
| :---: | :---: |
| \$0 | \$0 |
| \$0 | \$0 |
| \$814,282 | \$419,531 |
| \$302,703 | \$268,223 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$312,764 | \$161,141 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$329,702 | \$169,868 |
| \$0 | \$0 |
| \$2,078,554 | \$1,295,218 |
| \$1,495,583 | \$1,493,639 |
| \$1,093,055 | \$742,627 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$1,584 | \$868 |
| \$0 | \$0 |
| \$49,710 | \$27,255 |
| \$207,948 | \$114,013 |
| \$192,901 | \$105,763 |
| \$1,244,475 | \$682,319 |
| \$0 | \$0 |
| \$95,625 | \$52,429 |
| \$3,975 | \$2,179 |
| \$0 | \$0 |
| \$2,529 | \$1,386 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$322,876 | \$177,026 |
| \$0 | \$0 |
| (\$2,240,957) | (\$1,302,828) |
| \$0 | \$0 |
| \$0 | \$0 |
| (\$3,330,494) | (\$1,704,120) |
| $(\$ 161,570)$ | $(\$ 88,586)$ |
| (\$633,115) | $(\$ 342,640)$ |
| (\$4,146,939) | (\$2,462,494) |
| \$0 | \$0 |
| \$0 | \$0 |
| $(\$ 20,519)$ | (\$14,987) |
| \$0 | \$0 |
| \$0 | \$0 |
| $(\$ 55,039)$ | $(\$ 31,623)$ |
| \$0 | \$0 |


| \$26,125 | \$0 | \$53,274 | \$2,353 |
| :---: | :---: | :---: | :---: |
| \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 |
| \$105,003 | \$284,293 | \$4,315 | \$1,140 |
| \$11,019 | \$0 | \$22,469 | \$992 |
| \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 |
| \$40,332 | \$109,196 | \$1,657 | \$438 |
| \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 |
| \$42,516 | \$115,110 | \$1,747 | \$462 |
| \$0 | \$0 | \$0 | \$0 |
| \$384,253 | \$381,775 | \$13,322 | \$3,985 |
| \$1,944 | \$0 | \$0 | \$0 |
| \$276,389 | \$74,038 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 |
| \$203 | \$496 | \$14 | \$2 |
| \$0 | \$0 | \$0 | \$0 |
| \$6,385 | \$15,570 | \$433 | \$67 |
| \$26,710 | \$65,132 | \$1,811 | \$282 |
| \$24,777 | \$60,419 | \$1,680 | \$261 |
| \$159,846 | \$389,788 | \$10,837 | \$1,685 |
| \$0 | \$0 | \$0 | \$0 |
| \$12,283 | \$29,951 | \$833 | \$130 |
| \$511 | \$1,245 | \$35 | \$5 |
| \$0 | \$0 | \$0 | \$0 |
| \$325 | \$792 | \$22 | \$3 |
| \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 |
| \$41,472 | \$101,130 | \$2,812 | \$437 |
| \$0 | \$0 | \$0 | \$0 |
| $(\$ 318,549)$ | $(\$ 596,238)$ | (\$19,666) | (\$3,676) |
| \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 |
| (\$476,777) | (\$1,120,573) | $(\$ 24,586)$ | $(\$ 4,439)$ |
| $(\$ 20,753)$ | $(\$ 50,606)$ | $(\$ 1,407)$ | (\$219) |
| $(\$ 79,463)$ | (\$204,689) | $(\$ 5,504)$ | (\$819) |
| (\$644,883) | (\$930,604) | $(\$ 102,884)$ | $(\$ 6,073)$ |
| \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 |
| $(\$ 1,791)$ | (\$251) | $(\$ 3,465)$ | (\$26) |
| \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 |
| $(\$ 6,282)$ | (\$16,141) | (\$899) | (\$94) |
| \$0 | \$0 | \$0 | \$0 |


| 4220 | Other Electric Revenues |
| :---: | :---: |
| 4225 | Late Payment Charges |
| 4235 | Miscellaneous Service Revenues |
| 4235-1 | Account Set Up Charges |
| 4235-90 | Miscellaneous Service Revenues - Residual |
| 4240 | Provision for Rate Refunds |
| 4245 | Government Assistance Directly Credited to Income |
| 4305 | Regulatory Debits |
| 4310 | Regulatory Credits |
| 4315 | Revenues from Electric Plant Leased to Others |
| 4320 | Expenses of Electric Plant Leased to Others |
| 4325 | Revenues from Merchandise, Jobbing, Etc. |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. |
| 4335 | Profits and Losses from Financial Instrument Hedges |
| 4340 | Profits and Losses from Financial Instrument Investments |
| 4345 | Gains from Disposition of Future Use Utility Plant |
| 4350 | Losses from Disposition of Future Use Utility Plant |
| 4355 | Gain on Disposition of Utility and Other Property |
| 4360 | Loss on Disposition of Utility and Other Property |
| 4365 | Gains from Disposition of Allowances for Emission |
| 4370 | Losses from Disposition of Allowances for Emission |
| 4375 | Revenues from Non-Utility Operations |
| 4380 | Expenses of Non-Utility Operations |
| 4390 | Miscellaneous Non-Operating Income |
| 4395 | Rate-Payer Benefit Including Interest |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization |
| 4405 | Interest and Dividend Income |
| 4415 | Equity in Earnings of Subsidiary Companies |
| 4705 | Power Purchased |
| 4708 | Charges-WMS |
| 4710 | Cost of Power Adjustments |
| 4712 | Charges-One-Time |
| 4714 | Charges-NW |
| 4715 | System Control and Load Dispatching |
| 4716 | Charges-CN |
| 4730 | Rural Rate Assistance Expense |
| 4750 | Charges-LV |
| 4751 | Charges-Smart Metering Entity |
| 5005 | Operation Supervision and Engineering |
| 5010 | Load Dispatching |
| 5012 | Station Buildings and Fixtures Expense |
| 5014 | Transformer Station Equipment - Operation Labour |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses |


| mi | $(\$ 6,595)$ | $(\$ 4,215)$ | (\$826) | $(\$ 1,480)$ | (\$67) | (\$7) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| mi | $(\$ 26,618)$ | $(\$ 15,530)$ | $(\$ 3,915)$ | $(\$ 7,166)$ | \$0 | (\$8) |
| mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| mi | $(\$ 29,040)$ | $(\$ 25,065)$ | $(\$ 3,026)$ | (\$906) | (\$12) | (\$32) |
| mi | (\$35,451) | $(\$ 22,657)$ | $(\$ 4,440)$ | $(\$ 7,953)$ | (\$360) | (\$40) |
| mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| mi | (\$84,295) | $(\$ 53,874)$ | $(\$ 10,558)$ | $(\$ 18,911)$ | (\$857) | (\$94) |
| mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| mi | $(\$ 286,632)$ | (\$183,731) | $(\$ 35,896)$ | (\$63,763) | $(\$ 2,923)$ | (\$320) |
| mi | \$227,572 | \$145,444 | \$28,505 | \$51,055 | \$2,314 | \$255 |
| mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| mi | $(\$ 186,266)$ | $(\$ 119,396)$ | $(\$ 23,327)$ | $(\$ 41,436)$ | $(\$ 1,899)$ | (\$208) |
| mi | \$5,002 | \$3,197 | \$626 | \$1,122 | \$51 | \$6 |
| mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| mi | (\$155,215) | $(\$ 99,493)$ | $(\$ 19,438)$ | $(\$ 34,528)$ | $(\$ 1,583)$ | (\$173) |
| mi | \$42,592 | \$27,221 | \$5,335 | \$9,555 | \$433 | \$48 |
| mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| mi | (\$33,247) | $(\$ 21,249)$ | $(\$ 4,164)$ | $(\$ 7,459)$ | (\$338) | (\$37) |
| mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| cop | \$19,199,124 | \$5,235,492 | \$2,517,753 | \$11,351,375 | \$53,701 | \$40,803 |
| cop | \$735,982 | \$200,698 | \$96,516 | \$435,145 | \$2,059 | \$1,564 |
| cop | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| cop | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| cop | \$1,221,446 | \$326,535 | \$157,031 | \$731,986 | \$3,349 | \$2,545 |
| cop | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| cop | \$963,750 | \$257,644 | \$123,901 | \$577,554 | \$2,643 | \$2,008 |
| cop | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| cop | \$525,489 | \$140,482 | \$67,558 | \$314,914 | \$1,441 | \$1,095 |
| cop | \$47,289 | \$42,242 | \$5,047 | \$0 | \$0 | \$0 |
| di | \$378,599 | \$212,565 | \$44,372 | \$117,286 | \$3,839 | \$536 |
| di | \$8,954 | \$5,027 | \$1,049 | \$2,774 | \$91 | \$13 |
| di | \$75,755 | \$21,702 | \$9,287 | \$44,488 | \$158 | \$120 |
| di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |


| 5016 | Distribution Station Equipment - Operation Labour |
| :---: | :---: |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour |
| 5025 | Overhead Distribution Lines \& Feeders - Operation Supplies and Expenses |
| 5030 | Overhead Subtransmission Feeders - Operation |
| 5035 | Overhead Distribution Transformers- Operation |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour |
| 5045 | Underground Distribution Lines \& Feeders - Operation Supplies \& Expenses |
| 5050 | Underground Subtransmission Feeders - Operation |
| 5055 | Underground Distribution Transformers - Operation |
| 5065 | Meter Expense |
| 5070 | Customer Premises - Operation Labour |
| 5075 | Customer Premises - Materials and Expenses |
| 5085 | Miscellaneous Distribution Expense |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid |
| 5096 | Other Rent |
| 5105 | Maintenance Supervision and Engineering |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations |
| 5112 | Maintenance of Transformer Station Equipment |
| 5114 | Maintenance of Distribution Station Equipment |
| 5120 | Maintenance of Poles, Towers and Fixtures |
| 5125 | Maintenance of Overhead Conductors and Devices |
| 5130 | Maintenance of Overhead Services |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way |
| 5145 | Maintenance of Underground Conduit |
| 5150 | Maintenance of Underground Conductors and Devices |
| 5155 | Maintenance of Underground Services |
| 5160 | Maintenance of Line Transformers |
| 5175 | Maintenance of Meters |
| 5305 | Supervision |
| 5310 | Meter Reading Expense |
| 5315 | Customer Billing |
| 5320 | Collecting |
| 5325 | Collecting- Cash Over and Short |
| 5330 | Collection Charges |
| 5335 | Bad Debt Expense |
| 5340 | Miscellaneous Customer Accounts Expenses |
| 5405 | Supervision |
| 5410 | Community Relations - Sundry |
| 5415 | Energy Conservation |
| 5420 | Community Safety Program |



| \$245 | \$68 |
| :---: | :---: |
| \$20,727 | \$5,764 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$118,902 | \$80,783 |
| \$34,227 | \$24,999 |
| \$548 | \$401 |
| \$265,825 | \$149,247 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$16,021 | \$10,269 |
| \$0 | \$0 |
| \$6,000 | \$1,719 |
| \$0 | \$0 |
| \$6,079 | \$1,690 |
| \$26,988 | \$15,696 |
| \$42,024 | \$25,875 |
| \$21,545 | \$21,517 |
| \$89,161 | \$52,519 |
| \$332 | \$171 |
| \$82,125 | \$42,312 |
| \$26,320 | \$26,286 |
| \$3,099 | \$1,931 |
| \$13,846 | \$9,407 |
| \$0 | \$0 |
| \$128,024 | \$109,682 |
| \$209,233 | \$180,592 |
| \$25,456 | \$21,971 |
| \$75 | \$65 |
| \$1,736 | \$1,499 |
| \$29,929 | \$22,210 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$0 | \$0 |
| \$0 | \$0 |

$\$ 36$
$\$ 3,017$
$\$ 0$
$\$ 0$
$\$ 0$
$\$ 0$
$\$ 0$
$\$ 0$
$\$ 0$
$\$ 0$
$\$ 30,065$
$\$ 2,987$
$\$ 48$
$\$ 31,155$
$\$ 0$
$\$ 0$
$\$ 2,006$
$\$ 0$
$\$ 736$
$\$ 0$
$\$ 885$
$\$ 3,033$
$\$ 4,365$
$\$ 28$
$\$ 9,855$
$\$ 43$
$\$ 30$
$\$ 0$
$\$ 10,590$
$\$ 34$
$\$ 573$
$\$ 3,501$
$\$ 0$
$\$ 14,325$
$\$ 21,801$
$\$ 2,652$
$\$ 0$
$\$ 0$

| \$140 | \$1 | \$0 |
| :---: | :---: | :---: |
| \$11,859 | \$59 | \$28 |
| \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 |
| \$8,054 | \$0 | \$0 |
| \$418 | \$5,780 | \$43 |
| \$7 | \$93 | \$1 |
| \$82,350 | \$2,696 | \$377 |
| \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 |
| \$3,564 | \$163 | \$18 |
| \$0 | \$0 | \$0 |
| \$3,524 | \$13 | \$10 |
| \$0 | \$0 | \$0 |
| \$3,478 | \$17 | \$8 |
| \$7,736 | \$476 | \$47 |
| \$10,696 | \$1,008 | \$80 |
| \$0 | \$0 | \$0 |
| \$24,933 | \$1,696 | \$158 |
| \$116 | \$2 | \$0 |
| \$28,673 | \$435 | \$115 |
| \$0 | \$0 | \$0 |
| \$569 | \$20 | \$6 |
| \$938 | \$0 | \$0 |
| \$0 | \$0 | \$0 |
| \$4,017 | \$0 | \$0 |
| \$6,527 | \$84 | \$230 |
| \$794 | \$10 | \$28 |
| \$2 | \$0 | \$0 |
| \$54 | \$1 | \$2 |
| \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 |


| 5425 | Miscellaneous Customer Service and Informational Expenses |
| :--- | :--- |
| 5505 | Supervision |
| 5510 | Demonstrating and Selling Expense |
| 5515 | Advertising Expense |
| 5520 | Miscellaneous Sales Expense |
| 5605 | Executive Salaries and Expenses |
| 5610 | Management Salaries and Expenses |
| 5615 | General Administrative Salaries and Expenses |
| 5620 | Office Supplies and Expenses |
| 5625 | Administrative Expense Transferred Credit |
| 5630 | Outside Services Employed |
| 5635 | Property Insurance |
| 5640 | Injuries and Damages |
| 5645 | Employee Pensions and Benefits |
| 5650 | Franchise Requirements |
| 5655 | Regulatory Expenses |
| 5660 | General Advertising Expenses |
| 5665 | Miscellaneous General Expenses |
| 5670 | Rent |
| 5675 | Maintenance of General Plant |
| 5680 | Electrical Safety Authority Fees |
| 5685 | Independent Market Operator Fees and Penalties |
| 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 |
| 5730 | Amortization of Unrecovered Plant and Regulatory Study Costs |
| 5735 | Amortization of Deferred Development Costs |
| 5740 | Amortization of Deferred Charges |
| 6005 | Interest on Long Term Debt |
| 6105 | Taxes Other Than Income Taxes |
| 6110 | Income Taxes |
| $6205-1$ | Sub-account LEAP Funding |
| 6210 | Life Insurance |
| 6215 | Penalties |
| 6225 | Other |



| \$7,043 | \$4,515 | \$882 | \$1,567 | \$72 | \$8 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$22,803 | \$14,617 | \$2,856 | \$5,073 | \$233 | \$25 |
| \$549,242 | \$352,064 | \$68,783 | \$122,182 | \$5,601 | \$612 |
| \$85,265 | \$54,655 | \$10,678 | \$18,968 | \$869 | \$95 |
| \$136,833 | \$87,710 | \$17,136 | \$30,439 | \$1,395 | \$153 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$99,896 | \$64,033 | \$12,510 | \$22,222 | \$1,019 | \$111 |
| \$17,035 | \$9,340 | \$2,188 | \$5,336 | \$148 | \$23 |
| \$22,969 | \$14,723 | \$2,876 | \$5,110 | \$234 | \$26 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$32,424 | \$20,784 | \$4,061 | \$7,213 | \$331 | \$36 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$241,765 | \$154,971 | \$30,277 | \$53,782 | \$2,465 | \$270 |
| \$7,667 | \$4,915 | \$960 | \$1,706 | \$78 | \$9 |
| \$20,893 | \$13,392 | \$2,616 | \$4,648 | \$213 | \$23 |
| \$5,148 | \$3,300 | \$645 | \$1,145 | \$52 | \$6 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$742,539 | \$392,577 | \$109,643 | \$233,970 | \$5,407 | \$942 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$30,749 | \$16,859 | \$3,950 | \$9,631 | \$268 | \$42 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$336,289 | \$181,999 | \$42,208 | \$108,724 | \$2,924 | \$435 |
| $\begin{array}{r} \$ 39,788 \\ \$ 109,081 \end{array}$ | $\begin{aligned} & \$ 21,533 \\ & \$ 59,034 \end{aligned}$ | $\begin{array}{r} \$ 4,994 \\ \$ 13,691 \end{array}$ | $\begin{aligned} & \$ 12,864 \\ & \$ 35,266 \end{aligned}$ | $\begin{aligned} & \$ 346 \\ & \$ 948 \end{aligned}$ | $\begin{array}{r} \$ 51 \\ \$ 141 \end{array}$ |
| \$4,745 | \$3,042 | \$594 | \$1,056 | \$48 | \$5 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$13,622 | \$8,732 | \$1,706 | \$3,030 | \$139 | \$15 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

\$32,991,434 \$11777 217 \$4,156,562 \$16,912,209
\$85,186
$\$ 60,261$

| Grouping by Allocator |  | Total |  | Residential |  | GS $\mathbf{5 0}$ | GENERAL SERVICE 50 TO 4,999 KW |  |  | Street Light | UNMETERED SCATTERED LOAD |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1808 | \$ | 81,755 | \$ | 23,421 | \$ | 10,023 | \$ | 48,011 | \$ | 170 | \$ | 130 |
| 1815 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| 1820 | \$ | 27,051 | \$ | 7,522 | \$ | 3,937 | \$ | 15,478 | \$ | 77 | \$ | 36 |
| 1830 | \$ | 26,988 | \$ | 15,696 | \$ | 3,033 | \$ | 7,736 | \$ | 476 | \$ | 47 |
| 1835 | \$ | 42,024 | \$ | 25,875 | \$ | 4,365 | \$ | 10,696 | \$ | 1,008 | \$ | 80 |
| 1840 | \$ | 332 | \$ | 171 | \$ | 43 | \$ | 116 | \$ | 2 | \$ | 0 |
| 1845 | \$ | 82,125 | \$ | 42,312 | \$ | 10,590 | \$ | 28,673 | \$ | 435 | \$ | 115 |
| 1850 | \$ | 3,099 | \$ | 1,931 | \$ | 573 | \$ | 569 | \$ | 20 | \$ | 6 |
| 1855 | \$ | 47,865 | \$ | 47,803 | \$ | 62 | \$ | - | \$ | - | \$ | - |
| 1860 | \$ | 13,846 | \$ | 9,407 | \$ | 3,501 | \$ | 938 | \$ | - | \$ | - |
| 1815-1855 | \$ | 653,377 | \$ | 366,839 | \$ | 76,577 | \$ | 202,410 | \$ | 6,625 | \$ | 926 |
| 1830 \& 1835 | \$ | 89,161 | \$ | 52,519 | \$ | 9,855 | \$ | 24,933 | \$ | 1,696 | \$ | 158 |
| 1840 \& 1845 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| BCP | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| BDHA | \$ | 29,929 | \$ | 22,210 | \$ | 7,720 | \$ | - | \$ | - | \$ | - |
| Break Out | -\$ | 4,959,733 | -\$ | 2,686,097 | -\$ | 702,486 | -\$ | 1,523,816 | -\$ | 39,984 | -\$ | 7,349 |
| CCA | \$ | 34,776 | \$ | 25,400 | \$ | 3,035 | \$ | 425 | \$ | 5,873 | \$ | 43 |
| CDMPP | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| CEN | \$ | 2,351,189 | \$ | 628,554 | \$ | 302,272 | \$ | 1,409,016 | \$ | 6,447 | \$ | 4,899 |
| CEN EWMP | \$ | 20,507,885 | \$ | 5,618,914 | \$ | 2,686,873 | \$ | 12,101,435 | \$ | 57,201 | \$ | 43,462 |
| CREV | -\$ | 4,167,458 | -\$ | 2,477,481 | -\$ | 646,674 | -\$ | 930,855 | -\$ | 106,349 | -\$ | 6,099 |
| CWCS | \$ | 1,495,583 | \$ | 1,493,639 | \$ | 1,944 | \$ | - | \$ | - | \$ | - |
| CWMC | \$ | 1,211,957 | \$ | 823,410 | \$ | 306,455 | \$ | 82,092 | \$ | - | \$ | - |
| CWMR | \$ | 128,024 | \$ | 109,682 | \$ | 14,325 | \$ | 4,017 | \$ | - | \$ | - |
| CWNB | \$ | 236,500 | \$ | 204,127 | \$ | 24,642 | \$ | 7,377 | \$ | 94 | \$ | 260 |
| DCP | \$ | 37,495 | \$ | 10,742 | \$ | 4,597 | \$ | 22,019 | \$ | 78 | \$ | 59 |
| LPHA | -\$ | 26,618 | -\$ | 15,530 | -\$ | 3,915 | -\$ | 7,166 | \$ | - | -\$ | 8 |
| LTNCP | \$ | 2,078,554 | \$ | 1,295,218 | \$ | 384,253 | \$ | 381,775 | \$ | 13,322 | \$ | 3,985 |
| NFA | -\$ | 567,458 | -\$ | 345,521 | -\$ | 70,493 | -\$ | 144,848 | -\$ | 5,905 | -\$ | 691 |
| NFA ECC | \$ | 2,138,658 | \$ | 1,172,580 | \$ | 274,699 | \$ | 669,859 | \$ | 18,624 | \$ | 2,896 |
| O\&M | \$ | 1,266,338 | \$ | 811,722 | \$ | 158,588 | \$ | 281,703 | \$ | 12,914 | \$ | 1,412 |
| PNCP | \$ | 9,284,902 | \$ | 3,707,976 | \$ | 1,272,595 | \$ | 4,253,446 | \$ | 38,140 | \$ | 12,745 |
| SNCP | \$ | 1,020,399 | \$ | 904,168 | \$ | 37,144 | \$ | - | \$ | 75,743 | \$ | 3,345 |
| TCP | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| Total | \$ | 33,168,548 | \$ | 11,897,210 | \$ | 4,178,132 | \$ | 16,946,041 | \$ | 86,707 | \$ | 60,458 |







## 2019 Cost Allocation Model

## Sheet 07 Amortization Output Worksheet－MRZ

## 國





22 Categorization and Allocation of Amortization Expense - Property, Plant and Equipment. 5705




## 2019 Cost Allocation Model

## EB-2018-XXXX

## Sheet EI Categorization Worksheet - MRZ

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

## Density of Utility

| Density | Number of Customers | kM of Lines |
| :---: | :---: | :---: |
| 55 | 7336 | 132 |


| Deemed Customer Cost Component based on S | ults | Customer $\underline{\text { Component }}$ |  |
| :---: | :---: | :---: | :---: |
| 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 | 0.35 | Distribution |
| If Density is Between > 60 customers per kM of lines then | HIGH | 0.3 | Transformers |

Categorization and Demand Allocation for Distribution Assets Accounts

| USoA A/C \# | Accounts | Categorization |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  | Demand | Customer | Customer Component |
|  | Distribution Plant |  |  |  |
| 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 $>50 \mathrm{kV}$ | TCP |  | 0\% |
| 1806-2 | Land Rights Station $<50 \mathrm{kV}$ | DCP |  | 0\% |
| 1808 | Buildings and Fixtures | DCP |  | 0\% |
| 1808-1 | Buildings and Fixtures $>50 \mathrm{kV}$ | 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 | 40\% |
| 1830-3 | Poles, Towers and Fixtures Subtransmission Bulk Delivery | BCP |  | 0\% |
| 1830-4 | Poles, Towers and Fixtures - Primary | PNCP | CCP | 40\% |
| 1830-5 | Poles, Towers and Fixtures - Secondary | SNCP | CCS | 40\% |
| 1835 | Overhead Conductors and Devices | DNCP | CCA | 40\% |
| 1835-3 | Overhead Conductors and Devices Subtransmission Bulk Delivery | BCP |  | 0\% |


| 1835-4 | Overhead Conductors and Devices Primary | PNCP | CCP | 40\% |
| :---: | :---: | :---: | :---: | :---: |
| 1835-5 | Overhead Conductors and Devices Secondary | SNCP | CCS | 40\% |
| 1840 | Underground Conduit | DNCP | CCA | 40\% |
| 1840-3 | Underground Conduit - Bulk Delivery | BCP |  | 0\% |
| 1840-4 | Underground Conduit - Primary | PNCP | CCP | 40\% |
| 1840-5 | Underground Conduit - Secondary | SNCP | CCS | 40\% |
| 1845 | Underground Conductors and Devices | DNCP | CCA | 40\% |
| 1845-3 | Underground Conductors and Devices Bulk Delivery | BCP |  | 0\% |
| 1845-4 | Underground Conductors and Devices Primary | PNCP | CCP | 40\% |
| 1845-5 | Underground Conductors and Devices Secondary | SNCP | CCS | 40\% |
| 1850 | Line Transformers | LTNCP | CCLT | 40\% |
| 1855 | Services |  | CWCS | 100\% |
| 1860 | Meters |  | CWMC | 100\% |
|  | blank row |  |  |  |
| 1565 | Conservation and Demand Management Expenditures and Recoveries |  | CDMPP | 100\% |
|  | Accumulated Amortization |  |  |  |
| 2105x | Accum. Amortization of Electric Utility Plant <br> - Property, Plant, \& Equipment | See 14 BO Assets and O7 |  |  |
|  | Operation |  |  |  |
| 5005 | Operation Supervision and Engineering | 1815-1855 D | 1815-1855 C | 40\% |
| 5010 | Load Dispatching | 1815-1855 D | 1815-1855 C | 40\% |
| 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 | 40\% |
| 5025 | Overhead Distribution Lines \& Feeders Operation Supplies and Expenses | 1830 \& 1835 D | 1830 \& 1835 C | 40\% |
| 5030 | Overhead Subtransmission Feeders Operation | 1830 \& 1835 D |  | 0\% |
| 5035 | Overhead Distribution TransformersOperation | 1850 D | 1850 C | 40\% |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | 1840 \& 1845 D | 1840 \& 1845 C | 40\% |
| 5045 | Underground Distribution Lines \& Feeders Operation Supplies \& Expenses | 1840 \& 1845 D | 1840 \& 1845 C | 40\% |
| 5050 | Underground Subtransmission Feeders Operation | 1840 \& 1845 D |  | 0\% |
| 5055 | Underground Distribution Transformers Operation | 1850 D | 1850 C | 40\% |
| 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 | 40\% |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | 1840 \& 1845 D | 1840 \& 1845 C | 40\% |
| 5095 | Overhead Distribution Lines and Feeders Rental Paid | 1830 \& 1835 D | 1830 \& 1835 C | 40\% |
|  | Maintenance |  |  |  |
| 4751 |  |  | 4751 C | 100\% |
| 5105 | Maintenance Supervision and Engineering | 1815-1855 D | 1815-1855 C | 40\% |
| 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 | 40\% |
| 5125 | Maintenance of Overhead Conductors and Devices | 1835 D | 1835 C | 40\% |
| 5130 | Maintenance of Overhead Services |  | 1855 C | 100\% |
| 5135 | Overhead Distribution Lines and Feeders Right of Way | 1830 \& 1835 D | 1830 \& 1835 C | 40\% |
| 5145 | Maintenance of Underground Conduit | 1840 D | 1840 C | 40\% |


| 5150 | Maintenance of Underground Conductors <br> and Devices | 1845 D | 1845 C | $40 \%$ |
| :--- | :--- | :---: | :---: | :---: |
| 5155 | Maintenance of Underground Services |  | 1855 C | $100 \%$ |
| 5160 | Maintenance of Line Transformers | 1850 D | 1850 C | $40 \%$ |
| 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 |  | BDHA | $100 \%$ |
| 5335 | Bad Debt Expense | CWNB | $100 \%$ |  |
| 5340 | Miscellaneous Customer Accounts <br> Expenses |  |  |  |


|  | A | B | C | D | E | F | J | L |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 63 | DEMAND 1840 | 1840 D | 100.00\% | 27.81\% | 14.55\% | 57.22\% | 0.29\% | 0.13\% |
| 64 | DEMAND 1845 | $\begin{aligned} & 1845 \text { D } \\ & 1840 \& 1845 \end{aligned}$ | 100.00\% | 27.81\% | 14.55\% | 57.22\% | 0.29\% | 0.13\% |
| 65 | DEMAND 1840 \& 1845 | D | 100.00\% | 27.81\% | 14.55\% | 57.22\% | 0.29\% | 0.13\% |
| 66 | DEMAND 1850 | 1850 D | 100.00\% | 45.56\% | 23.85\% | 29.91\% | 0.47\% | 0.22\% |
| 67 | DEMAND 1855 | 1855 D | - | 0.00\% | 0.00\% | 0.00\% | 0.00\% | 0.00\% |
| 68 | DEMAND 1860 | 1860 D | - | 0.00\% | 0.00\% | 0.00\% | 0.00\% | 0.00\% |
| 69 |  |  |  |  |  |  |  |  |
| 70 | CUSTOMER ALLOCATORS |  |  |  |  |  |  |  |
| 71 | Billing Data |  |  |  |  |  |  |  |
| 72 |  |  |  |  |  |  |  |  |
| 73 | kWh | CEN | 100.00\% | 26.73\% | 12.86\% | 59.93\% | 0.27\% | 0.21\% |
| 74 | kW | CDEM | 100.00\% | 0.00\% | 0.00\% | 99.50\% | 0.50\% | 0.00\% |
| 75 | kWh - Excl WMP | CEN EWMP | 100.00\% | 27.27\% | 13.11\% | 59.12\% | 0.28\% | 0.21\% |
| 76 |  |  |  |  |  |  |  |  |
| 77 | Dollar Billed | CREV | 100.00\% | 59.38\% | 15.55\% | 22.44\% | 2.48\% | 0.15\% |
| 78 | Bad Debt 3 Year Historical Average Late Payment 3 Year Historical Average | BDHA | 100.00\% | 74.21\% | 25.79\% | 0.00\% | 0.00\% | 0.00\% |
| 79 |  |  |  | 58.34\% |  |  |  |  |
| 80 |  | LPHA | 100.00\% | 58.34\% | 14.71\% | 26.92\% | 0.00\% | .03\% |
| 81 | Number of Bills | CNB | 100.00\% | 87.72\% | 10.59\% | 1.48\% | 0.05\% | 0.15\% |
| 82 | Number of Connections (Unmetered) | CCON | 100.00\% | 0.00\% | 0.00\% | 0.00\% | 99.27\% | 0.73\% |
| 83 | Embedded Distributor | ED | 100.00\% | 0.00\% | 0.00\% | 0.00\% | 0.00\% | 0.00\% |
| 85 |  |  |  |  |  |  |  |  |
| 86 | Total Number of Customer | CCA | 100.00\% | 73.04\% | 8.73\% | 1.22\% | 16.89\% | 0.12\% |
| 87 | Subtransmission Customer Base | CCB | 100.00\% | 73.04\% | 8.73\% | 1.22\% | 16.89\% | 0.12\% |
| 88 | Primary Feeder Customer Base | CCP | 100.00\% | 87.09\% | 10.41\% | 1.46\% | 0.90\% | 0.15\% |
| 89 | Line Transformer Customer Base | CCLT | 100.00\% | 87.45\% | 10.45\% | 1.06\% | 0.90\% | 0.15\% |
| 90 | Secondary Feeder Customer Base | CCS | 100.00\% | 80.26\% | 1.04\% | 0.00\% | 18.56\% | 0.14\% |
| 91 |  |  |  |  |  |  |  |  |
| 92 | Weighted - Services | CWCS | 100.00\% | 99.87\% | 0.13\% | 0.00\% | 0.00\% | 0.00\% |
| 93 | Weighted Meter -Capital | CWMC | 100.00\% | 67.94\% | 25.29\% | 6.77\% | 0.00\% | 0.00\% |
| 94 | Weighted Meter Reading | CWMR | 100.00\% | 85.67\% | 11.19\% | 3.14\% | 0.00\% | 0.00\% |
| 95 | Weighted Bills | CWNB | 100.00\% | 86.31\% | 10.42\% | 3.12\% | 0.04\% | 0.11\% |
| 96 |  |  |  |  |  |  |  |  |
|  | CUSTOMER ALLOCATORS - |  |  |  |  |  |  |  |
| 97 | Composite |  |  |  |  |  |  |  |
| 98 |  |  |  |  |  |  |  |  |
| 99 | CUSTOMER 1815-1855 | 1815-1855 C | 100.00\% | 88.47\% | 6.50\% | 2.83\% | 2.10\% | 0.10\% |
| 100 | CUSTOMER 1808 | 1808 C | - | 0.00\% | 0.00\% | 0.00\% | 0.00\% | 0.00\% |
| 101 | CUSTOMER 1815 | 1815 C | - | 0.00\% | 0.00\% | 0.00\% | 0.00\% | 0.00\% |
| 102 | CUSTOMER 1820 | $\begin{aligned} & 1820 \text { C } 100.00 \% \\ & 1815 \text { \& } 1820 \end{aligned}$ |  | 26.73\% | 12.86\% | 59.93\% | 0.27\% | 0.21\% |
|  |  |  |  |  |  |  |  |  |  |
| 103 | CUSTOMER 1815 \& 1820 | C | 100.00\% | 26.73\% | 12.86\% | 59.93\% | 0.27\% | 0.21\% |
| 104 | CUSTOMER 1830 | 1830 C | 100.00\% | 85.87\% | 8.73\% | 1.20\% | 4.06\% | 0.15\% |
| 105 | CUSTOMER 1835 | $\begin{array}{ll} 1835 \text { C } 100.00 \% \\ 1830 \& 1835 \end{array}$ |  | 85.24\% | 7.87\% | 1.06\% | 5.68\% | 0.15\% |
|  |  |  |  |  |  |  |  |  |  |
| 106 | CUSTOMER 1830 \& 1835 | C | 100.00\% | 85.73\% | 8.54\% | 1.17\% | 4.41\% | 0.15\% |
| 107 | CUSTOMER 1840 | 1840 C | 100.00\% | 87.09\% | 10.41\% | 1.46\% | 0.90\% | 0.15\% |
| 108 | CUSTOMER 1845 | $\begin{aligned} & 1845 \mathrm{C} \\ & 1840 \text { \& } 1845 \end{aligned}$ |  | 87.09\% | 10.41\% | 1.46\% | 0.90\% | 0.15\% |
|  |  |  |  |  |  |  |  |  |  |
| 109 | CUSTOMER 1840 \& 1845 | C | 100.00\% | 87.09\% | 10.41\% | 1.46\% | 0.90\% | 0.15\% |
| 110 | CUSTOMER 1850 | 1850 C | 100.00\% | 87.45\% | 10.45\% | 1.06\% | 0.90\% | 0.15\% |
| 111 | CUSTOMER 1855 | 1855 C | 100.00\% | 99.87\% | 0.13\% | 0.00\% | 0.00\% | 0.00\% |
| 112 | CUSTOMER 1860 | 1860 C | 100.00\% | 67.94\% | 25.29\% | 6.77\% | 0.00\% | 0.00\% |
| 113 |  |  |  |  |  |  |  |  |
| 114 | $\begin{array}{llll}\text { Composite Allocators } \\ \text { Net Fixed Assets } & \\ \text { NFA }\end{array}$ |  |  |  |  |  |  |  |
| 115 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Net Fixed Assets Excluding Capital |  |  |  |  |  |  |  |
| 116 | Contribution | NFA ECC | 100.00\% | 54.83\% | 12.84\% | 31.32\% | 0.87\% | 0.14\% |
| 117 | 5005-5340 | O\&M | 100.00\% | 64.10\% | 12.52\% | 22.25\% | 1.02\% | 0.11\% |
| 118 | Account Setup | Acct | 100.00\% | 64.10\% | 12.52\% | 22.25\% | 1.02\% | 0.11\% |
| 119 | Access to Poles | POLE | 100.00\% | 57.46\% | 11.41\% | 29.33\% | 1.63\% | 0.17\% |
| 120 | 5005-6225SME Allocator | OM\&A | 100.00\% | 63.91\% | 12.53\% | 22.43\% | 1.02\% | 0.11\% |
| 121 |  |  |  |  |  |  |  |  |
| 122 |  | 4751 C |  | 89.33\% | 11\% | 0\% | 0\% | 0\% |




$$
\begin{aligned}
& \text { CUSTOMER } 1830 \\
& \text { CUSTOMER } 1840 \\
& \text { CUSTOMER } 1845
\end{aligned}
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## O Ontario Energy Board

 <br> \section*{2019 Cost Allocation Model} <br> \section*{2019 Cost Allocation Model}
## EB-2018-XXXX

Sheet E2 Allocator Worksheet - MRZ
Details:
The worksheet below details how allocators are
derived.

The worksheet below details how allocators are derived.
1 Transformation CP
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| 42 | Distribution NCP ( Total System) |  |
| :--- | :--- | :--- |
| 43 | Primary NCP |  |
| 44 | Line Transformer NCP |  |
| 45 | Secondary NCP |  |
| 46 |  |  |
| 47 | 12 NCP |  |
| 48 | Distribution NCP ( Total System) |  |
| 49 | Primary NCP |  |
| 50 | Line Transformer NCP |  |
| 51 | Secondary NCP |  |

Demand Allocators - Composite
DEMAND 1815-1855

| TCP1 | $100.00 \%$ | $31.64 \%$ | $11.55 \%$ | $56.29 \%$ | $0.38 \%$ | $0.14 \%$ |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| BCP1 | $100.00 \%$ | $31.64 \%$ | $11.55 \%$ | $56.29 \%$ | $0.38 \%$ | $0.14 \%$ |
| DCP1 | $100.00 \%$ | $31.64 \%$ | $11.55 \%$ | $56.29 \%$ | $0.38 \%$ | $0.14 \%$ |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| TCP4 | $100.00 \%$ | $33.69 \%$ | $11.37 \%$ | $54.40 \%$ | $0.39 \%$ | $0.15 \%$ |
| BCP4 | $100.00 \%$ | $33.69 \%$ | $11.37 \%$ | $54.40 \%$ | $0.39 \%$ | $0.15 \%$ |
| DCP4 | $100.00 \%$ | $33.69 \%$ | $11.37 \%$ | $54.40 \%$ | $0.39 \%$ | $0.15 \%$ |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| TCP12 | $100.00 \%$ | $28.65 \%$ | $12.26 \%$ | $58.73 \%$ | $0.21 \%$ | $0.16 \%$ |
| BCP12 | $100.00 \%$ | $28.65 \%$ | $12.26 \%$ | $58.73 \%$ | $0.21 \%$ | $0.16 \%$ |
| DCP12 | $100.00 \%$ | $28.65 \%$ | $12.26 \%$ | $58.73 \%$ | $0.21 \%$ | $0.16 \%$ |

NON CO_INCIDENT PEAK
1 NCP
Distribution NCP ( Total System)
Primary NCP

Line Transformer NCP
Secondary NCP
DNCP1
PNCP1
LTNCP1

|  |  |  |  |  |  |  |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: |
| DNCP4 | $100.00 \%$ | $27.89 \%$ | $14.60 \%$ | $57.38 \%$ | $0.00 \%$ | $0.13 \%$ |
| PNCP4 | $100.00 \%$ | $27.81 \%$ | $14.55 \%$ | $57.22 \%$ | $0.29 \%$ | $0.13 \%$ |
| LTNCP4 | $100.00 \%$ | $45.56 \%$ | $23.85 \%$ | $29.91 \%$ | $0.47 \%$ | $0.22 \%$ |
| SNCP4 | $100.00 \%$ | $94.17 \%$ | $5.37 \%$ | $0.00 \%$ | $0.00 \%$ | $0.46 \%$ |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| DNCP12 | $100.00 \%$ | $24.31 \%$ | $13.68 \%$ | $61.87 \%$ | $0.00 \%$ | $0.14 \%$ |
| PNCP12 | $100.00 \%$ | $24.23 \%$ | $13.63 \%$ | $61.67 \%$ | $0.32 \%$ | $0.14 \%$ |
| LTNCP12 | $100.00 \%$ | $41.78 \%$ | $23.50 \%$ | $33.92 \%$ | $0.55 \%$ | $0.25 \%$ |
| SNCP12 | $100.00 \%$ | $93.70 \%$ | $5.74 \%$ | $0.00 \%$ | $0.00 \%$ | $0.56 \%$ |

1815-1855 D 100.00\%

| 1808 D |  |
| :--- | :--- |
| 1815 D | 100 |

1820 D 100.00\%
1815 \& 1820
$\begin{array}{ll}\text { D } & 100.00 \% \\ 1830 \text { D } & 100.00 \%\end{array}$

## 1835 D 100.00\%

1830 \& 1835
D



## 2019 Cost Allocation Model

## EB-2018-XXXX

Sheet E4 Trial Balance Allocation Detail Worksheet - MRZ

$$
\begin{aligned}
& \text { Details: } \\
& \text { The worksheet below details how costs are treated, categorized, and grouped. }
\end{aligned}
$$

This sheet shows what accounts are included in the COSS, and how they are grouped into working capital and rate base. It shows how accounts are categorized in the customer and demand related costs. It will then show how the categorized costs are allocated to customer and demand related components. It will also show how Miscellaneous Revenue and General Plant and Administration costs are allocated. Finally, it will show how costs are being grouped together for presentation purposes.

| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  | Allocation Demand Related | Allocation Customer Related | $\begin{array}{\|c\|} \text { Allocation } \\ \text { A\&G } \\ \text { Related } \end{array}$ | Allocation Misc Related |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account \# | Accounts | Explanations | Grouping for Sheet 01 Revenue to Cost | Demand <br> Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& G ID | Misc ID |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | CDM Expenditures and Recoveries | dp |  |  | O\&M |  |  | O\&M |  |  |
| 1608 | Franchises and Consents | Other Distribution Assets | gp |  |  |  |  |  |  | NFA ECC |  |
| 1805 | Land |  | dp | DDCP |  |  |  |  |  |  |  |
| 1805-1 | Land Station >50 kV |  | dp | TCP | TCP12 |  |  | TCP12 |  |  |  |
| 1805-2 | Land Station < 50 kV |  | dp | DCP | DCP12 |  |  | DCP12 |  |  |  |
| 1806 | Land Rights |  | dp | DDCP |  |  |  |  |  |  |  |
| 1806-1 | Land Rights Station $\mathbf{5 0} \mathbf{~ k V}$ |  | dp | TCP | TCP12 |  |  | TCP12 |  |  |  |
| 1806-2 | Land Rights Station <50 kV |  | dp | DCP | DCP12 |  |  | DCP12 |  |  |  |
| 1808 | Buildings and Fixtures |  | dp | DDCP |  |  |  |  |  |  |  |
| 1808-1 | Buildings and Fixtures > 50 kV |  | dp | TCP | TCP12 |  |  | TCP12 |  |  |  |
| 1808-2 | $\text { Buildings and Fixtures < } 50$ KV |  | dp | DCP | DCP12 |  |  | DCP12 |  |  |  |
| 1810 | Leasehold Improvements |  | dp | DDCP |  |  |  |  |  |  |  |
| 1810-1 | $\begin{aligned} & \text { Leasehold Improvements } \\ & >50 \mathrm{kV} \end{aligned}$ |  | dp | TCP | TCP12 |  |  | TCP12 |  |  |  |


| cp | ncp | non-demand | FINAL |
| :---: | :---: | :---: | :---: |
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| TCP12 |  |  | TCP12 |
| DCP12 |  |  | DCP12 |
| TCP12 |  |  | TCP12 |
| DCP12 |  |  | DCP12 |
| TCP12 |  |  | TCP12 |
| DCP12 |  |  | DCP12 |
|  |  |  |  |
| TCP12 |  |  | TCP12 |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classifica | ion and Allo | cation | Allocation Demand Related | Allocation Customer Related | $\begin{aligned} & \text { Allocation } \\ & \text { A\&G } \\ & \text { Related } \end{aligned}$ | Allocation Misc Related |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account \# | Accounts | Explanations | Grouping for Sheet 01 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& G ID | Misc ID | cp | ncp | non-demand | FINAL |
| 1810-2 | $\begin{aligned} & \text { Leasehold Improvements } \\ & <50 \mathrm{kV} \end{aligned}$ |  | dp | DCP | DCP12 |  |  | DCP12 |  |  |  | DCP12 |  |  | DCP12 |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV |  | dp | TCP | TCP12 |  |  | TCP12 |  |  |  | TCP12 |  |  | TCP12 |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV |  | dp | DCP | DCP12 |  |  | DCP12 |  |  |  | DCP12 |  |  | DCP12 |
| 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) |  | dp | DCP | DCP12 |  |  | DCP12 |  |  |  | DCP12 |  |  | DCP12 |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) |  | dp | PNCP | PNCP4 |  |  | PNCP4 |  |  |  |  | PNCP4 |  | PNCP4 |
| 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) |  | dp |  |  | CEN |  |  | CEN |  |  |  |  |  |  |
| 1825 | Storage Battery Equipment |  | dp | DDCP |  |  |  |  |  |  |  |  |  |  |  |
| 1825-1 | Storage Battery Equipment > 50 kV |  | dp | TCP | TCP12 |  |  | TCP12 |  |  |  | TCP12 |  |  | TCP12 |
| 1825-2 | Storage Battery Equipment <50 kV |  | dp | DCP | DCP12 |  |  | DCP12 |  |  |  | DCP12 |  |  | DCP12 |
| 1830 | Poles, Towers and Fixtures |  | dp | DDNCP |  |  |  |  |  |  |  |  |  |  |  |
| 1830-3 | Poles, Towers and Fixtures Subtransmission Bulk Delivery |  | dp | BCP | BCP12 |  |  | BCP12 |  |  |  | BCP12 |  |  | BCP12 |
| 1830-4 | Poles, Towers and Fixtures Primary |  | dp | PNCP | PNCP4 | CCP | x | PNCP4 | CCP |  |  |  | PNCP4 |  | PNCP4 |
| 1830-5 | Poles, Towers and Fixtures Secondary |  | dp | SNCP | SNCP4 | CCS | $\mathbf{x}$ | SNCP4 | CCS |  |  |  | SNCP4 |  | SNCP4 |
| 1835 | Overhead Conductors and Devices |  | dp | DDNCP |  |  |  |  |  |  |  |  |  |  |  |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery |  | dp | BCP | BCP12 |  |  | BCP12 |  |  |  | BCP12 |  |  | BCP12 |
| 1835-4 | Overhead Conductors and Devices - Primary |  | dp | PNCP | PNCP4 | CCP | x | PNCP4 | CCP |  |  |  | PNCP4 |  | PNCP4 |
| 1835-5 | Overhead Conductors and Devices - Secondary |  | dp | SNCP | SNCP4 | CCS | x | SNCP4 | CCS |  |  |  | SNCP4 |  | SNCP4 |
| 1840 | Underground Conduit |  | dp | DDNCP |  |  |  |  |  |  |  |  |  |  |  |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  | $\begin{gathered} \text { Allocation } \\ \text { Demand } \\ \text { Related } \end{gathered}$ | Allocation Customer Related | $\begin{aligned} & \text { Allocation } \\ & \text { A\&G } \\ & \text { Related } \end{aligned}$ | $\begin{array}{\|c} \hline \text { Allocation } \\ \text { Misc } \\ \text { Related } \end{array}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account $\#$ | Accounts | Explanations | Grouping for Sheet 01 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& G ID | Misc ID | cp | ncp | non-demand | FINAL |
| 1840-3 | Underground Conduit - Bulk Delivery | Land and Buildings | dp | BCP | BCP12 |  |  | BCP12 |  |  |  | BCP12 |  |  | BCP12 |
| 1840-4 | Underground Conduit Primary | Land and Buildings | dp | PNCP | PNCP4 | CCP | x | PNCP4 | CCP |  |  |  | PNCP4 |  | PNCP4 |
| 1840-5 | Underground Conduit Secondary | Land and Buildings | dp | SNCP | SNCP4 | CCS | x | SNCP4 | CCS |  |  |  | SNCP4 |  | SNCP4 |
| 1845 | Underground Conductors and Devices | Land and Buildings | dp | DDNCP |  |  |  |  |  |  |  |  |  |  |  |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery | TS Primary Above 50 | dp | BCP | BCP12 |  |  | BCP12 |  |  |  | BCP12 |  |  | BCP12 |
| 1845-4 | Underground Conductors and Devices - Primary | DS | dp | PNCP | PNCP4 | CCP | x | PNCP4 | CCP |  |  |  | PNCP4 |  | PNCP4 |
| 1845-5 | Underground Conductors and Devices - Secondary | Other Distribution Assets | dp | SNCP | SNCP4 | CCS | x | SNCP4 | CCS |  |  |  | SNCP4 |  | SNCP4 |
| 1850 | Line Transformers | Poles, Wires | dp | LTNCP | LTNCP4 | CCLT | x | LTNCP4 | CCLT |  |  |  | LTNCP4 |  | LTNCP4 |
| 1855 | Services | Services and Meters | dp |  |  | cwcs |  |  | cwcs |  |  |  |  |  |  |
| 1860 | Meters | Services and Meters | dp |  |  | cWMC |  |  | cwme |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1905 | Land | Land and Buildings | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1906 | Land Rights | Land and Buildings | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 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 |  |  |  |  |  |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classificat | ion and Alloc | cation | Allocation <br> Demand <br> Related | Allocation Customer Related | $\begin{aligned} & \text { Allocation } \\ & \text { A\&G } \\ & \text { Related } \end{aligned}$ | Allocation Misc Related |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account <br> \# | Accounts | Explanations | Grouping for Sheet 01 Revenue to Cost | Demand <br> Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& G ID | Misc ID | cp | ncp | non-demand | FINAL |
| 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 <br> 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 |  |  |  |  |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classifica | ion and Allo | ation | Allocation Demand Related | Allocation Customer Related | $\begin{gathered} \text { Allocation } \\ \text { A\&G } \\ \text { Related } \end{gathered}$ | Allocation Misc Related |  |  |  |  |
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| USoA Account $\#$ | Accounts | Explanations | Grouping for Sheet 01 Revenue to Cost | Demand <br> Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& G ID | Misc ID | cp | ncp | non-demand | FINAL |
| 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 | Gains from Disposition of Allowances for Emission | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4370 | Losses from Disposition of Allowances for Emission Revenues from Non-Utility | Other Income \& Deductions Other Income \& | mi |  |  |  |  |  |  |  | OM\&A O\&M |  |  |  |  |
| 4 Operations |  | Deductions |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  | Allocation <br> Demand <br> Related | Allocation Customer Related | $\begin{gathered} \text { Allocation } \\ \text { A\&G } \\ \text { Related } \end{gathered}$ | $\begin{aligned} & \text { Allocation } \\ & \text { Misc } \\ & \text { Related } \end{aligned}$ |  |  |  |  |
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| USoA Account \# | Accounts | Explanations | Grouping for Sheet 01 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& G ID | Misc ID | cp | ncp | non-demand | FINAL |
| 4380 | Expenses of Non-Utility Operations | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4390 | Miscellaneous NonOperating Income | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 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 EWMP |  |  |  |  |  |
| 4708 | Charges-WMS | Power Supply <br> Expenses (Working Capital) | cop |  |  |  |  |  |  | CEN EWMP |  |  |  |  |  |
| 4710 | Cost of Power Adjustments | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | CEN EWMP |  |  |  |  |  |
| 4712 | Charges-One-Time | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | CEN EWMP |  |  |  |  |  |
| 4714 | Charges-NW | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | CEN |  |  |  |  |  |
| 4715 | System Control and Load Dispatching | Other Power Supply Expenses | cop |  |  |  |  |  |  | CEN EWMP |  |  |  |  |  |
| 4716 | Charges-CN | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | CEN |  |  |  |  |  |
| 4730 | Rural Rate Assistance Expense | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | CEN EWMP |  |  |  |  |  |
| 4750 | Charges-LV | Power Supply <br> 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 | 1815-1855 C |  |  |  |  | 1815-1855 D | 1815-1855 D |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  | Allocation Demand Related | Allocation Customer Related | $\begin{aligned} & \text { Allocation } \\ & \text { A\&G } \\ & \text { Related } \end{aligned}$ | $\begin{aligned} & \text { Allocation } \\ & \text { Misc } \\ & \text { Related } \end{aligned}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account \# | Accounts | Explanations | Grouping for Sheet 01 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& G ID | Misc ID | cp | ncp | non-demand | FINAL |
| 5010 | Load Dispatching | Operation (Working Capital) | di | 1815-1855 D | 1815-1855 [ | 1815-1855 C | x | 1815-1855 | 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 | 830 \& 1835 | 1830 \& 1835 C | x | 830 \& 1835 | 1830 \& 1835 C |  |  |  |  | 1830 \& 1835 C1 | 1830 \& 1835 D |
| 5025 | Overhead Distribution Lines \& Feeders - Operation Supplies and Expenses | Operation (Working Capital) | di | 1830 \& 1835 | 830 \& 1835 | 1830 \& 1835 C | x | 830 \& 1835 | 1830 \& 1835 C |  |  |  |  | 1830 \& 1835 | 1830 \& 1835 D |
| 5030 | Overhead Subtransmission Feeders - Operation | Operation (Working Capital) | di | 1830 \& 1835 | 830 \& 1835 | 1830 \& 1835 C |  | 830 \& 1835 | 1830 \& 1835 C |  |  |  |  | 1830 \& 1835 | 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 | 840 \& 1845 | 1840 \& 1845 C | x | 840 \& 1845 | 1840 \& 1845 C |  |  |  |  | 1840 \& 1845 C1 | 1840 \& 1845 D |
| 5045 | Underground Distribution Lines \& Feeders - Operation Supplies \& Expenses | Operation (Working Capital) | di | 1840 \& 1845 | 840 \& 1845 | 1840 \& 1845 | x | 840 \& 1845 | 1840 \& 1845 C |  |  |  |  | 1840 \& 1845 C1 | 1840 \& 1845 D |
| 5050 | Underground Subtransmission Feeders Operation | Operation (Working Capital) | di | 1840 \& 1845 | 840 \& 1845 | 1840 \& 1845 C |  | 840 \& 1845 | 1840 \& 1845 C |  |  |  |  | 1840 \& 1845 C1 | 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 - <br> Materials and Expenses | Operation (Working Capital) | cu |  |  | CCA |  |  | CCA |  |  |  |  |  |  |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  | Allocation <br> Demand <br> Related | Allocation Customer Related | $\begin{gathered} \text { Allocation } \\ \text { A\&G } \\ \text { Related } \end{gathered}$ | $\begin{array}{\|c} \hline \text { Allocation } \\ \text { Misc } \\ \text { Related } \end{array}$ |  |  |  |  |
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| USoA Account \# | Accounts | Explanations | Grouping for Sheet 01 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& G ID | Misc ID | cp | ncp | non-demand | FINAL |
| 5085 | Miscellaneous Distribution Expense | Operation (Working Capital) | di | 1815-1855 D | 1815-1855 D | 1815-1855 C | x | 1815-1855 | 1815-1855 C |  |  |  |  | 1815-1855 D | 1815-1855 D |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | Operation (Working Capital) | di | 1840 \& 1845 | 840 \& 1845 | 1840 \& 1845 C | x | 840 \& 1845 | 1840 \& 1845 C |  |  |  |  | 1840 \& 1845 C1 | 1840 \& 1845 D |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid | Operation (Working Capital) | di | 1830 \& 1835 | 830 \& 1835 | 1830 \& 1835 | x | 830 \& 1835 | 1830 \& 1835 C |  |  |  |  | 1830 \& 1835 | 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 | 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 <br> (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 |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | Maintenance (Working Capital) | di | 1830 \& 1835 | 830 \& 1835 | 1830 \& 1835 C | x | 830 \& 1835 | 1830 \& 1835 C |  |  |  |  | 1830 \& 1835 C1 | 1830 \& 1835 D |
| 5145 | Maintenance of Underground Conduit | Maintenance <br> (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 |  |  |  |  |  |  |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  | Allocation Demand Related | Allocation Customer Related | $\begin{aligned} & \text { Allocation } \\ & \text { A\&G } \\ & \text { Related } \end{aligned}$ | $\begin{array}{\|c} \text { Allocation } \\ \text { Misc } \\ \text { Related } \end{array}$ |  |  |  |  |
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| USoA Account \# | Accounts | Explanations | Grouping for Sheet 01 Revenue to Cost | Demand <br> Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& G ID | Misc ID | cp | ncp | non-demand | FINAL |
| 5310 | Meter Reading Expense | Billing and <br> Collection (Working <br> 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 |  |  |  |  |  |



| 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 |
| 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 |  |  |  |  |  |
| 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 Unclassifed | 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 |  |  |  |  |  |

## 翟 Ontario Energy Board

## 2019 Cost Allocation Model

## EB-2018-XXXX

Sheet E5 Reconciliation Worksheet - MRZ

## 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 O 5 | 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 $>50 \mathrm{kV}$ |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1805-2 | Land Station <50 kV |  | \$37,495 | \$37,495 |  | \$0 | \$37,495 | \$37,495 | \$0 | \$37,495 | \$0 |
| 1806 | Land Rights |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1806-1 | Land Rights Station $>50 \mathrm{kV}$ |  | \$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 $>50 \mathrm{kV}$ |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1808-2 | Buildings and Fixtures < 50 KV |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$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 $<50 \mathrm{kV}$ <br> Transformer Station Equipment - Normally |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1815 | Primary above 50 kV <br> Distribution Station Equipment - Normally |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820 | Primary below 50 kV <br> Distribution Station Equipment - Normally |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820-1 | Primary below 50 kV (Bulk) <br> Distribution Station Equipment - Normally |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820-2 | Primary below 50 kV (Primary) |  | \$4,536,373 | \$4,536,373 |  | \$0 | \$4,536,373 | \$4,536,373 | \$0 | \$4,536,373 | \$0 |



Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storage Battery Equipment
Storage Battery Equipment > 50 kV
Storage Battery Equipment <50 kV
Poles, Towers and Fixtures
Poles, Towers and Fuxures
Poles Towers and Fixtures Prima
Poles, Towers and Fixtures - Secondary
Overhead Conductors and Devices
Overhead Conductors and Devices
Subtransmission Bulk Delivery
Overhead Conductors and Devices - Primary Overhead Conductors and Devices Secondary
Underground Conduit
Underground Conduit - Bulk Delivery
Underground Conduit - Primary
Underground Conduit - Secondary Underground Conductors and Devices Underground Conductors and Devices - Bulk Delivery
Underground Conductors and Devices -
Primary
Underground Conductors and Devices Secondary
Line Transformers
Services
Meters
Land Rights
Buildings and Fixtures
Leasehold Improvements
Office Furniture and Equipment Computer Equipment - Hardwar Computer Software Transportation Equipment Stores Equipment
Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises

Load Management Controls - Utility Premises

|  |  |
| ---: | ---: |
| $\$ 165,994$ | $\$ 165,994$ |
| $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ |
| $\$ 3,291,781$ | $\$ 3,291,781$ |
| $\$ 717,696$ | $\$ 717,696$ |
| $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ |
| $\$ 814,282$ | $\$ 814,282$ |
| $\$ 302,703$ | $\$ 302,703$ |
| $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ |
| $\$ 312,764$ | $\$ 312,764$ |
| $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ |
| $\$ 329,702$ | $\$ 329,702$ |
| $\$ 0$ | $\$ 0$ |
| $\$ 2,078,554$ | $\$ 2,078,554$ |
| $\$ 1,583$ | $\$ 1,495,583$ |
| $\$ 1,093,055$ | $\$ 1,093,055$ |
| $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ |
| $\$ 1,584$ | $\$ 1,584$ |
| $\$ 0$ | $\$ 0$ |
| $\$ 49,710$ | $\$ 49,710$ |
| $\$ 207,948$ | $\$ 207,948$ |
| $\$ 192,901$ | $\$ 192,901$ |
| $\$ 1,244,475$ | $\$ 1,244,475$ |
| $\$ 0$ | $\$ 0$ |
| $\$ 95,625$ | $\$ 95,625$ |
| $\$ 3,975$ | $\$ 3,975$ |
| $\$ 0$ | $\$ 0$ |
| $\$ 2,529$ | $\$ 2,529$ |
| $\$ 0$ | $\$ 0$ |
|  | $\$ 0$ |
| $\$ 0$ | $\$ 0$ |
| $\$ 0$ |  |

\$165,994
$\$ 165,994$
$\$ 0$
$\$ 0$
$\$ 0$
$\$ 0$
$\$ 0$
$\$ 3,291,781$
$\$ 717,696$
$\$ 0$
\$814,2
\$302,7
\$312,7
$\$ 0$
\$0
\$329,702
\$2,078,554 \$1,495,583 \$1,093,

$$
\begin{array}{r}
\$ 0 \\
\$ 49,710 \\
\$ 207,948
\end{array}
$$

## $\$ 192,901$ $\$ 1,244,475$

\$95,62
\$95,625
\$3,975
$\$ 0$
$\$ 2,529$
\$0
$\$ 0$
\$0

|  |  |  |
| ---: | ---: | ---: |
| $\$ 165,994$ | $\$ 0$ | $\$ 165,994$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 3,291,781$ | $\$ 0$ | $\$ 3,291,781$ |
| $\$ 717,696$ | $\$ 0$ | $\$ 717,696$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 814,282$ | $\$ 0$ | $\$ 814,282$ |
| $\$ 302,703$ | $\$ 0$ | $\$ 302,703$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 30$ |
| $\$ 312,764$ | $\$ 0$ | $\$ 312,764$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 329,702$ | $\$ 0$ | $\$ 329,702$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 2,078,554$ | $\$ 0$ | $\$ 2,078,554$ |
| $\$ 1,495,583$ | $\$ 0$ | $\$ 1,495,583$ |
| $\$ 1,093,055$ | $\$ 0$ | $\$ 1,093,055$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 1,584$ | $\$ 0$ | $\$ 1,584$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 49,710$ | $\$ 0$ | $\$ 49,710$ |
| $\$ 207,948$ | $\$ 0$ | $\$ 207,948$ |
| $\$ 192,901$ | $\$ 0$ | $\$ 192,901$ |
| $\$ 1,244,475$ | $\$ 0$ | $\$ 1,244,475$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 95,625$ | $\$ 0$ | $\$ 95,625$ |
| $\$ 3,975$ | $\$ 0$ | $\$ 3,975$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 2,529$ | $\$ 0$ | $\$ 2,529$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ |
|  |  | $\$ 0$ |
| $\$ 0$ |  |  |


| 1980 | System Supervisory Equipment |
| :---: | :---: |
| 1990 | Other Tangible Property |
| 1995 | Contributions and Grants - Credit |
| 2005 | Property Under Capital Leases |
| 2010 | Electric Plant Purchased or Sold |
| 2105 | Accum. Amortization of Electric Utility Plant Property, Plant, \& Equipment |
| 2120 | Accumulated Amortization of Electric Utility <br> Plant - Intangibles |
| 3046 | Balance Transferred From Income |
|  | blank row |
| 4080 | Distribution Services Revenue |
| 4082 | Retail Services Revenues |
| 4084 | Service Transaction Requests (STR) |
|  | Revenues |
| 4086 | SSS Admin Charge |
| 4090 | Electric Services Incidental to Energy Sales |
| 4205 | Interdepartmental Rents |
| 4210 | Rent from Electric Property |
| 4215 | Other Utility Operating Income |
| 4220 | Other Electric Revenues |
| 4225 | Late Payment Charges |
| 4235 | Miscellaneous Service Revenues |
| 4240 | Provision for Rate Refunds |
| 4245 | Government Assistance Directly Credited to Income |
| 4305 | Regulatory Debits |
| 4310 | Regulatory Credits |
| 4315 | Revenues from Electric Plant Leased to Others |
| 4320 |  |
|  | Expenses of Electric Plant Leased to Others |
| 4325 |  |
|  | Revenues from Merchandise, Jobbing, Etc. |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. |
| 4335 | Profits and Losses from Financial Instrument Hedges |
| 4340 | Profits and Losses from Financial Instrument Investments |
| 4345 | Gains from Disposition of Future Use Utility Plant |
| 4350 | Losses from Disposition of Future Use Utility Plant |
| 4355 | Gain on Disposition of Utility and Other Property |
| 4360 | Loss on Disposition of Utility and Other Property |


| \$322,876 | \$322,876 | \$0 | \$322,876 | \$322,876 | \$0 | \$322,876 | \$0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | $(\$ 2,240,957)$ | \$0 | (\$2,240,957) | (\$2,240,957) | \$0 | (\$2,240,957) | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | (\$3,330,495) | \$0 | (\$3,330,495) | (\$3,330,495) | \$0 | (\$3,330,494) | (\$1) |
|  | (\$161,570) | \$0 | (\$161,570) | (\$161,570) | \$0 | (\$161,570) | \$0 |
|  | $(\$ 633,115)$ | \$0 | $(\$ 633,115)$ | $(\$ 633,115)$ | \$0 | $(\$ 633,115)$ | \$0 |
|  | (\$4,146,939) | \$0 | (\$4,146,939) | (\$4,146,939) | \$0 | (\$4,146,939) | \$0 |
|  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | $(\$ 20,519)$ | \$0 | $(\$ 20,519)$ | (\$20,519) | \$0 | $(\$ 20,519)$ | \$0 |
|  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | $(\$ 55,039)$ | \$0 | $(\$ 55,039)$ | $(\$ 55,039)$ | \$0 | $(\$ 55,039)$ | \$0 |
|  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | $(\$ 6,595)$ | \$0 | $(\$ 6,595)$ | $(\$ 6,595)$ | \$0 | $(\$ 6,595)$ | \$0 |
|  | $(\$ 26,618)$ | \$0 | $(\$ 26,618)$ | $(\$ 26,618)$ | \$0 | $(\$ 26,618)$ | \$0 |
|  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | $(\$ 84,295)$ | \$0 | $(\$ 84,295)$ | $(\$ 84,295)$ | \$0 | $(\$ 84,295)$ | \$0 |
|  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | $(\$ 286,632)$ | \$0 | (\$286,632) | $(\$ 286,632)$ | \$0 | (\$286,632) | \$0 |
|  | \$227,572 | \$0 | \$227,572 | \$227,572 | \$0 | \$227,572 | \$0 |
|  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | $(\$ 186,266)$ | \$0 | $(\$ 186,266)$ | $(\$ 186,266)$ | \$0 | (\$186,266) | \$0 |
|  | \$5,002 | \$0 | \$5,002 | \$5,002 | \$0 | \$5,002 | \$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 | (\$155,215) | (\$155,215) | \$0 | (\$155,215) | (\$155,215) | \$0 | (\$155,215) | \$0 |
| 4380 | Expenses of Non-Utility Operations | \$42,592 | \$42,592 | \$0 | \$42,592 | \$42,592 | \$0 | \$42,592 | \$0 |
| 4390 | Miscellaneous Non-Operating Income | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$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 | $(\$ 33,247)$ | $(\$ 33,247)$ | \$0 | (\$33,247) | (\$33,247) | \$0 | (\$33,247) | \$0 |
|  | Equity in Earnings of Subsidiary Companies | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4705 | Power Purchased | \$19,199,124 | \$19,199,124 | \$0 | \$19,199,124 | \$19,199,124 | \$0 | \$19,199,124 | \$0 |
| 4708 | Charges-WMS | \$735,982 | \$735,982 | \$0 | \$735,982 | \$735,982 | \$0 | \$735,982 | \$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 | \$1,221,446 | \$1,221,446 | \$0 | \$1,221,446 | \$1,221,446 | \$0 | \$1,221,446 | \$0 |
| 4715 | System Control and Load Dispatching | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4716 | Charges-CN | \$963,750 | \$963,750 | \$0 | \$963,750 | \$963,750 | \$0 | \$963,750 | \$0 |
| 4730 | Rural Rate Assistance Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4750 | Charges-LV | \$525,489 | \$525,489 | \$0 | \$525,489 | \$525,489 | \$0 | \$525,489 | \$0 |
| 4751 | Charges - Smart Metering Entity | \$47,289 | \$47,289 | \$0 | \$47,289 | \$47,289 | \$0 | \$47,289 | \$0 |
| 5005 | Operation Supervision and Engineering | \$378,599 | \$378,599 | \$0 | \$378,599 | \$378,599 | \$0 | \$378,599 | \$0 |
| 5010 | Load Dispatching | \$8,954 | \$8,954 | \$0 | \$8,954 | \$8,954 | \$0 | \$8,954 | \$0 |
| 5012 | Station Buildings and Fixtures Expense | \$75,755 | \$75,755 | \$0 | \$75,755 | \$75,755 | \$0 | \$75,755 | \$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 | \$245 | \$245 | \$0 | \$245 | \$245 | \$0 | \$245 | \$0 |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses | \$20,727 | \$20,727 | \$0 | \$20,727 | \$20,727 | \$0 | \$20,727 | \$0 |
| 5020 | Overhead Distribution Lines and Feeders Operation Labour | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5025 | Overhead Distribution Lines \& Feeders Operation Supplies and Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5030 | Overhead Subtransmission Feeders Operation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5035 | Overhead Distribution TransformersOperation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5040 | Underground Distribution Lines and Feeders Operation Labour | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5045 | Underground Distribution Lines \& Feeders Operation Supplies \& Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5050 | Underground Subtransmission Feeders Operation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |


| 5055 | Underground Distribution Transformers Operation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5065 | Meter Expense | \$118,902 | \$118,902 | \$0 | \$118,902 | \$118,902 | \$0 | \$118,902 | \$0 |
| 5070 | Customer Premises - Operation Labour | \$34,227 | \$34,227 | \$0 | \$34,227 | \$34,227 | \$0 | \$34,227 | \$0 |
| 5075 | Customer Premises - Materials and |  |  |  |  |  |  |  |  |
|  | Expenses | \$548 | \$548 | \$0 | \$548 | \$548 | \$0 | \$548 | \$0 |
| 5085 | Miscellaneous Distribution Expense | \$265,825 | \$265,825 | \$0 | \$265,825 | \$265,825 | \$0 | \$265,825 | \$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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5096 | Other Rent | \$16,021 | \$16,021 | \$0 | \$16,021 | \$16,021 | \$0 | \$16,021 | \$0 |
| 5105 | Maintenance Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5110 | Maintenance of Buildings and Fixtures Distribution Stations | \$6,000 | \$6,000 | \$0 | \$6,000 | \$6,000 | \$0 | \$6,000 | \$0 |
| 5112 | Maintenance of Transformer Station |  |  |  |  |  |  |  |  |
|  | Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5114 | Maintenance of Distribution Station |  |  |  |  |  |  |  |  |
|  | Equipment | \$6,079 | \$6,079 | \$0 | \$6,079 | \$6,079 | \$0 | \$6,079 | \$0 |
| 5120 | Maintenance of Poles, Towers and Fixtures | \$26,988 | \$26,988 | \$0 | \$26,988 | \$26,988 | \$0 | \$26,988 | \$0 |
| 5125 | Maintenance of Overhead Conductors and |  |  |  |  |  |  |  |  |
|  | Devices | \$42,024 | \$42,024 | \$0 | \$42,024 | \$42,024 | \$0 | \$42,024 | \$0 |
| 5130 | Maintenance of Overhead Services | \$21,545 | \$21,545 | \$0 | \$21,545 | \$21,545 | \$0 | \$21,545 | \$0 |
| 5135 | Overhead Distribution Lines and Feeders Right of Way | \$89,161 | \$89,161 | \$0 | \$89,161 | \$89,161 | \$0 | \$89,161 | \$0 |
| 5145 | Maintenance of Underground Conduit | \$332 | \$332 | \$0 | \$332 | \$332 | \$0 | \$332 | \$0 |
| 5150 | Maintenance of Underground Conductors and Devices | \$82,125 | \$82,125 | \$0 | \$82,125 | \$82,125 | \$0 | \$82,125 | \$0 |
| 5155 | Maintenance of Underground Services | \$26,320 | \$26,320 | \$0 | \$26,320 | \$26,320 | \$0 | \$26,320 | \$0 |
| 5160 | Maintenance of Line Transformers | \$3,099 | \$3,099 | \$0 | \$3,099 | \$3,099 | \$0 | \$3,099 | \$0 |
| 5175 | Maintenance of Meters | \$13,846 | \$13,846 | \$0 | \$13,846 | \$13,846 | \$0 | \$13,846 | \$0 |
| 5305 | Supervision | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5310 | Meter Reading Expense | \$128,024 | \$128,024 | \$0 | \$128,024 | \$128,024 | \$0 | \$128,024 | \$0 |
| 5315 | Customer Billing | \$209,233 | \$209,233 | \$0 | \$209,233 | \$209,233 | \$0 | \$209,233 | \$0 |
| 5320 | Collecting | \$25,456 | \$25,456 | \$0 | \$25,456 | \$25,456 | \$0 | \$25,456 | \$0 |
| 5325 | Collecting- Cash Over and Short | \$75 | \$75 | \$0 | \$75 | \$75 | \$0 | \$75 | \$0 |
| 5330 | Collection Charges | \$1,736 | \$1,736 | \$0 | \$1,736 | \$1,736 | \$0 | \$1,736 | \$0 |
| 5335 | Bad Debt Expense | \$29,929 | \$29,929 | \$0 | \$29,929 | \$29,929 | \$0 | \$29,929 | \$0 |
| 5340 |  |  |  |  |  |  |  |  |  |
|  | Miscellaneous Customer Accounts Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$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 | \$7,043 | \$7,043 | \$0 | \$7,043 | \$7,043 | \$0 | \$7,043 | \$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 | \$22,803 | \$22,803 |  | \$0 | \$22,803 | \$22,803 | \$0 | \$22,803 | \$0 |
| 5610 | Management Salaries and Expenses | \$549,242 | \$549,242 |  | \$0 | \$549,242 | \$549,242 | \$0 | \$549,242 | \$0 |
| 5615 | General Administrative Salaries and |  |  |  |  |  |  |  |  |  |
|  | Expenses | \$85,265 | \$85,265 |  | \$0 | \$85,265 | \$85,265 | \$0 | \$85,265 | \$0 |
| 5620 | Office Supplies and Expenses | \$136,833 | \$136,833 |  | \$0 | \$136,833 | \$136,833 | \$0 | \$136,833 | \$0 |
| 5625 | Administrative Expense Transferred Credit | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5630 | Outside Services Employed | \$99,896 | \$99,896 |  | \$0 | \$99,896 | \$99,896 | \$0 | \$99,896 | \$0 |
| 5635 | Property Insurance | \$17,035 | \$17,035 |  | \$0 | \$17,035 | \$17,035 | \$0 | \$17,035 | \$0 |
| 5640 | Injuries and Damages | \$22,969 | \$22,969 |  | \$0 | \$22,969 | \$22,969 | \$0 | \$22,969 | \$0 |
| 5645 | Employee Pensions and Benefits | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5650 | Franchise Requirements | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5655 | Regulatory Expenses | \$32,424 | \$32,424 |  | \$0 | \$32,424 | \$32,424 | \$0 | \$32,424 | \$0 |
| 5660 | General Advertising Expenses | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5665 | Miscellaneous General Expenses | \$241,765 | \$241,765 |  | \$0 | \$241,765 | \$241,765 | \$0 | \$241,765 | \$0 |
| 5670 | Rent | \$7,667 | \$7,667 |  | \$0 | \$7,667 | \$7,667 | \$0 | \$7,667 | \$0 |
| 5675 | Maintenance of General Plant | \$20,893 | \$20,893 |  | \$0 | \$20,893 | \$20,893 | \$0 | \$20,893 | \$0 |
| 5680 | Electrical Safety Authority Fees | \$5,148 | \$5,148 |  | \$0 | \$5,148 | \$5,148 | \$0 | \$5,148 | \$0 |
| 5685 | Independent Market Operator Fees and Penalties | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5705 | Amortization Expense - Property, Plant, and |  |  |  |  |  |  |  |  |  |
|  | Equipment | \$742,539 | \$742,539 |  | \$0 | \$742,539 | \$742,539 | \$0 | \$742,539 | \$0 |
| 5710 | Amortization of Limited Term Electric Plant | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5715 | Amortization of Intangibles and Other Electric Plant | \$30,749 | \$30,749 |  | \$0 | \$30,749 | \$30,749 | \$0 | \$30,749 | \$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 | \$336,289 | \$336,289 |  | \$0 | \$336,289 | \$336,289 | \$0 | \$336,289 | \$0 |
| 6105 | Taxes Other Than Income Taxes | \$39,788 | \$39,788 |  | \$0 | \$39,788 | \$39,788 | \$0 | \$39,788 | \$0 |
| 6110 | Income Taxes | \$109,081 | \$109,081 |  | \$0 | \$109,081 | \$109,081 | \$0 | \$109,081 | \$0 |
| 6205-1 | Sub-account LEAP funding | \$4,745 | \$4,745 |  | \$0 | \$4,745 | \$4,745 | \$0 | \$4,745 | \$0 |
| 6210 | Life Insurance | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6215 | Penalties | \$13,622 | \$13,622 |  | \$0 | \$13,622 | \$13,622 | \$0 | \$13,622 | \$0 |
| 6225 | Other Deductions | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | Total | \$15,758,320 | \$17,297,605 \$33,055,925 | Control | $\begin{array}{r} \$ 0 \\ \$ 33,055,925 \\ \hline \end{array}$ | \$33,055,925 | \$33,055,925 | \$0 | \$33,055,925 | (\$1) |


| Grouping by Allocator |  | Adjusted TB | Excluded from coss |  | Excluded |  |  | Included |  | Balance in 05 | Difference |  | Balance in O 4 Summary |  | Difference |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1808 | \$ | 81,755 | \$ |  | \$ |  | \$ | 81,755 | \$ | 81,755 | \$ | - | \$ | 81,755 | \$ | - |
| 1815 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| 1820 | \$ | 27,051 | \$ | - | \$ | - | \$ | 27,051 | \$ | 27,051 | \$ | - | \$ | 27,051 | \$ | - |
| 1830 | \$ | 26,988 | \$ | - | \$ | - | \$ | 26,988 | \$ | 26,988 | \$ | - | \$ | 26,988 | \$ | - |
| 1835 | \$ | 42,024 | \$ | - | \$ |  | \$ | 42,024 | \$ | 42,024 | \$ | - | \$ | 42,024 | \$ | - |
| 1840 | \$ | 332 | \$ | - | \$ | - | \$ | 332 | \$ | 332 | \$ | - | \$ | 332 | \$ | - |
| 1845 | \$ | 82,125 | \$ | - | \$ | - | \$ | 82,125 | \$ | 82,125 | \$ | - | \$ | 82,125 | \$ | - |
| 1850 | \$ | 3,099 | \$ | - | \$ | - | \$ | 3,099 | \$ | 3,099 | \$ | - | \$ | 3,099 | \$ | - |
| 1855 | \$ | 47,865 | \$ | - | \$ | - | \$ | 47,865 | \$ | 47,865 | \$ | - | \$ | 47,865 | \$ | - |
| 1860 | \$ | 13,846 | \$ | - | \$ |  | \$ | 13,846 | \$ | 13,846 | \$ | - | \$ | 13,846 | \$ | - |
| 1815-1855 | \$ | 653,377 | \$ | - | \$ | - | \$ | 653,377 | \$ | 653,377 | \$ | - | \$ | 653,377 | \$ | - |
| 1830 \& 1835 | \$ | 89,161 | \$ | - | \$ | - | \$ | 89,161 | \$ | 89,161 | \$ | - | \$ | 89,161 | \$ | - |
| 1840 \& 1845 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| BCP | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| BDHA | \$ | 29,929 | \$ | - | \$ | - | \$ | 29,929 | \$ | 29,929 | \$ | - | \$ | 29,929 | \$ | - |
| Break Out | \$ | $(4,959,733)$ | \$ | - | \$ | - | \$ | $(4,959,733)$ | \$ | $(4,959,733)$ | \$ | - | \$ | $(4,959,733)$ | \$ | (1) |
| CCA | \$ | 34,776 | \$ | - | \$ | - | \$ | 34,776 | \$ | 34,776 | \$ | - | \$ | 34,776 | \$ | - |
| CDMPP | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| CEN | \$ | 2,351,189 | \$ | - | \$ | - | \$ | 2,351,189 | \$ | 2,351,189 | \$ | - | \$ | 2,351,189 | \$ | - |
| CEN EWMP | \$ | 19,935,106 | \$ | - | \$ | - | \$ | 19,935,106 | \$ | 19,935,106 | \$ | - | \$ | 19,935,106 | \$ | - |
| CREV | \$ | $(4,146,939)$ | \$ | - | \$ | - | \$ | $(4,146,939)$ | \$ | $(4,146,939)$ | \$ | - | \$ | $(4,146,939)$ | \$ | - |
| CWCS | \$ | 1,495,583 | \$ | - | \$ |  | \$ | 1,495,583 | \$ | 1,495,583 | \$ | - | \$ | 1,495,583 | \$ | - |
| cWMc | \$ | 1,211,957 | \$ | - | \$ | - | \$ | 1,211,957 | \$ | 1,211,957 | + | - | \$ | 1,211,957 | \$ | - |
| CWMR | \$ | 128,024 | \$ | - | \$ | - | \$ | 128,024 | \$ | 128,024 | \$ | - | \$ | 128,024 | \$ | - |
| CWNB | \$ | 236,500 | \$ | - | \$ | - | \$ | 236,500 | \$ | 236,500 | \$ | - | \$ | 236,500 | \$ | - |
| DCP | \$ | 37,495 | \$ | - | \$ | - | \$ | 37,495 | \$ | 37,495 | \$ | - | \$ | 37,495 | \$ | - |
| LPHA | \$ | $(26,618)$ | \$ | - | \$ | - | \$ | $(26,618)$ | \$ | $(26,618)$ | \$ |  | \$ | $(26,618)$ | \$ | - |
| LTNCP | \$ | 2,078,554 | \$ | - | \$ | - | \$ | 2,078,554 | \$ | 2,078,554 | \$ | - | \$ | 2,078,554 | \$ | - |
| NFA | \$ | $(567,458)$ | \$ | - | \$ |  | \$ | $(567,458)$ | \$ | $(567,458)$ | \$ | - | \$ | $(567,458)$ | \$ | - |
| NFA ECC | \$ | 2,138,658 | \$ | - | \$ | - | \$ | 2,138,658 | \$ | 2,138,658 | \$ | - | \$ | 2,138,658 | \$ | - |
| O\&M | \$ | 1,266,338 | \$ | - | \$ | - | \$ | 1,266,338 | \$ | 1,266,338 | \$ | - | \$ | 1,266,338 | \$ | - |
| PNCP | \$ | 9,284,902 | \$ | - | \$ | - | \$ | 9,284,902 | \$ | 9,284,902 | \$ | - | \$ | 9,284,902 | \$ | - |
| SNCP | \$ | 1,020,399 | \$ | - | \$ | - | \$ | 1,020,399 | \$ | 1,020,399 | \$ | - | \$ | 1,020,399 | \$ | - |
| TCP | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| Total | \$ | 32,616,288 | \$ | - | \$ | - | \$ | 32,616,288 | \$ | 32,616,288 | \$ | - | \$ | 32,616,289 | \$ | (1) |


[^0]:    ${ }^{1}$ EB-2017-0269 - Decision and Order dated August 23, 2018.

[^1]:    * Space available for additional information about this run

[^2]:    Misc Revenue

[^3]:    .21\%

    $$
    .00 \%
    $$15\%3\%

    

    
    

    

    
    
    
    
    \%

[^4]:    

[^5]:    $\qquad$
    $\qquad$

