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## **DECISION AND RATE ORDER**

**EB-2019-0055**

### **NEWMARKET-TAY POWER DISTRIBUTION LTD.**

**Application for rates and other charges to be effective May 1, 2020**

**BEFORE: Lynne Anderson  
Presiding Member**

**Michael Janigan  
Member**

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**April 21, 2020**

# 1 INTRODUCTION AND SUMMARY

Through this Decision and Rate Order, the Ontario Energy Board (OEB) approves the incentive rate-setting mechanism (IRM) application filed by Newmarket-Tay Power Distribution Ltd. (Newmarket-Tay Power) for new rates effective May 1, 2020.

On August 23, 2018, the OEB granted Newmarket-Tay Power approval to purchase and amalgamate with Midland Power Utility Corporation (Midland Power).<sup>1</sup> As part of the merger, acquisition, amalgamation and divestiture decision (the MAADs decision), the OEB determined that Newmarket-Tay would maintain two separate rate zones, the Newmarket-Tay Rate Zone (NTRZ) and the Midland Rate Zone (MRZ), for a ten-year deferral period at which point Newmarket-Tay's rates will be rebased.<sup>2</sup> The MAADs decision also directed Newmarket-Tay Power to update its cost allocation models no later than 12 months following its acquisition of all shares of Midland Power, and to include a proposal for rates to be adjusted.

In this proceeding, Newmarket-Tay Power filed separate IRM models for each of the rate zones. In addition, Newmarket-Tay Power filed cost allocation models and a proposal for the resulting rate adjustments for each rate zone.

Newmarket-Tay Power serves approximately 43,500 mostly residential and commercial electricity customers in the Town of Newmarket, Town of Midland and the Township of Tay. The company is seeking the OEB's approval for the rates it charges to distribute electricity to its customers, including rate adjustments resulting from the cost allocation update. Licenced and rate-regulated distributors in Ontario are required to apply for any changes to rates.

A distributor may choose one of three rate-setting methodologies approved by the OEB. Each of these is explained in the [Handbook for Utility Rate Applications](#).

For the NTRZ, the proposed rate change utilizes the Annual IR Index option to set rates for 2020. The Annual IR Index is based on inflation less the OEB's highest stretch factor assessment of a distributor's efficiency.

For the MRZ, the proposed rate change utilizes the Price Cap Incentive Rate-setting option (Price Cap IR). The Price Cap IR option involves the setting of rates through a cost of service application in the first year. Mechanistic price cap adjustments, based on inflation and the OEB's assessment of the distributor's efficiency, are typically then approved through IRM applications in each of the ensuing (adjustment) years.

As a result of the OEB's findings in this Decision, there will be a monthly total bill

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<sup>1</sup> EB-2018-0269, Decision and Order, August 23, 2018.

<sup>2</sup> ED-2007-0624, Electricity Distributor License, Last Amendment on September 17, 2018.

increase of \$4.81 in the NTRZ, and increase of \$1.69 in the MRZ, before taxes and the Ontario Electricity Rebate<sup>3</sup> for a residential customer consuming 750 kWh, effective May 1, 2020.

## 2 THE PROCESS

The OEB follows a standardized and streamlined process for hearing IRM applications filed under the Annual IR Index and Price Cap IR option. In each adjustment year, the OEB prepares a Rate Generator Model that includes, as a placeholder, information from the distributor's past proceedings and annual reporting requirements.<sup>4</sup> A distributor will then review and complete the Rate Generator Model, and include it with its application.

Newmarket-Tay Power filed its application on November 11, 2019 under section 78 of the *Ontario Energy Board Act, 1998* (OEB Act) and in accordance with the Chapter 3 of the OEB's [Filing Requirements for Incentive Rate-Setting Applications](#) (Filing Requirements) and [Addendum to Filing Requirements for Electricity Distribution Rate Applications](#). Notice of Newmarket-Tay Power's application was issued on December 19, 2019. The School Energy Coalition (SEC) and the Vulnerable Energy Consumers Coalition (VECC) requested intervenor status and cost eligibility. The OEB approved SEC and VECC as intervenors. The OEB approved cost eligibility for SEC and VECC only in relation to Newmarket-Tay Power's cost allocation proposal.

The application was supported by pre-filed written evidence and completed Rate Generator and Cost Allocation Models. During the course of the proceeding, the applicant responded to interrogatories and, where required, updated and clarified the evidence. A settlement conference was held on February 26, 2020.

Newmarket-Tay Power, SEC and VECC (the parties) participated in the settlement conference and filed a partial settlement proposal on March 12, 2020. The proposal is a partial settlement in the sense that it addresses only the issue of the cost allocation studies and the proposal for rate adjustments resulting from the cost allocation.

Final submissions on the application were filed by OEB staff and the applicant.

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<sup>3</sup> O. Reg 363/16, s. 3, effective November 1, 2019.

<sup>4</sup> The Rate Generator Model is a Microsoft Excel workbook that is used to update base rates, retail transmission service rates and, if applicable, shared tax saving adjustments. It also calculates rate riders for the disposition of deferral and variance account balances. During the course of an IRM proceeding, the Rate Generator Model may be updated in order to make any necessary corrections, or to incorporate new rate-setting parameters as they become available.

### 3 ORGANIZATION OF THE DECISION

In this Decision, the OEB addresses the following issues, and provides reasons for approving or denying Newmarket-Tay Power's proposals relating to each of them:

- Price Cap Adjustment (MRZ)
- Annual IR Adjustment (NTRZ)
- Shared Tax Adjustments
- Retail Transmission Service Rates
- Group 1 Deferral and Variance Accounts
- Lost Revenue Adjustment Mechanism Variance Account Balance
- Disposition of Deferral and Variance Account 1576 (NTRZ)
- Cost Allocation Update

In the final section, the OEB addresses the steps to implement the final rates that flow from this Decision.

This Decision does not address rates and charges approved by the OEB in previous proceedings, which are not part of the scope of an IRM proceeding (such as specific service charges<sup>5</sup> and loss factors). No further approvals are required to continue to include these items on a distributor's Tariff of Rates and Charges.

### 4 PRICE CAP/ANNUAL IR ADJUSTMENT

Newmarket-Tay Power seeks to increase its rates, effective May 1, 2020, based on a mechanistic rate adjustment using the OEB-approved *inflation minus X-factor* formula applicable to Annual Index and Price Cap IR applications.

The inflation factor of 2.00% applies to all Annual IR Index and Price Cap IR applications for the 2020 rate year.

The X-factor is the sum of the productivity factor and the stretch factor. It is a productivity offset that will vary among different groupings of distributors. Subtracting the X-factor from inflation ensures that rates decline in real, constant-dollar terms,

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<sup>5</sup> Specific service charges have been amended by the OEB through: the Report of the OEB – "Wireline Pole Attachment Charges", EB-2015-0304, Issued March 22, 2018; and, the Decision and Order on Energy Retail Service Charges EB-2015-0304, Issued on February 14, 2019. Certain Service Charges are subject to annual inflationary adjustments to be determined by the OEB through a generic order. The Decision and Order EB-2019-0280 issued November 28, 2019 for energy retailer service charges, and the cover letter dated November 28, 2019 "Inflation Adjustment for Energy Retailer Service Charges (EB-2019-0280) and Wireline Pole Attachment Charge (EB-2015-0304) for Electricity Distributors", established the adjustments effective January 1, 2020.

providing distributors with a tangible incentive to improve efficiency or else experience declining net income.

The productivity component of the X-factor is based on industry conditions over a historical study period and applies to all Annual IR Index and Price Cap IR applications for the 2020 rate year.

### Newmarket-Tay Rate Zone – Annual IR Index

The components of the Annual IR Index adjustment formula applicable to NTRZ are set out in Table 4.1, below. Inserting these components into the formula results in a 1.40% increase to NTRZ's rates:  $1.40\% = 2.00\% - (0.00\% + 0.60\%)$ .

**Table 4.1: Annual Index IR Adjustment Formula**

Components		Amount
Inflation Factor <sup>6</sup>		2.00%
X-Factor	Productivity <sup>7</sup>	0.00%
	Stretch (0.00% – 0.60%) <sup>8</sup>	0.60%

The OEB has established five stretch factor groupings, each within a range from 0.00% to 0.60%. The stretch factor assigned to any particular distributor is based on the distributor's total cost performance as benchmarked against other distributors in Ontario. The most efficient distributor would be assigned the lowest stretch factor of 0.00%. Conversely, a higher stretch factor would be applied to a less efficient distributor (in accordance with its cost performance relative to expected levels) to reflect the incremental productivity gains that the distributor is expected to achieve. For Annual IR Index applications, the OEB applies a default stretch factor of 0.60%.

### Midland Rate Zone – Price Cap IR

The components of the Price Cap IR adjustment formula applicable to MRZ are set out in Table 4.2, below. Inserting these components into the formula results in a 1.85%

<sup>6</sup> For the 2020 Inflation Factor, see Ontario Energy Board 2020 Electricity Distribution Rate applications webpage – October 31, 2019.

<sup>7</sup> Report of the OEB – “Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario’s Electricity Distributors” EB-2010-0379, Issued November 21, 2013, corrected December 4, 2013.

<sup>8</sup> The stretch factor groupings are based on the Report to the Ontario Energy Board – “Empirical Research in Support of Incentive Rate-Setting: 2018 Benchmarking Update”, prepared by Pacific Economics Group LLC., August 15, 2019.

increase to MRZ's rates:  $1.85\% = 2.00\% - (0.00\% + 0.15\%)$ .

**Table 4.2: Price Cap IR Adjustment Formula**

Components		Amount
Inflation Factor <sup>9</sup>		2.00%
X-Factor	Productivity <sup>10</sup>	0.00%
	Stretch (0.00% – 0.60%) <sup>11</sup>	0.15%

The stretch factor component of the X-factor is distributor specific for the Price Cap IR option. The OEB has established five stretch factor groupings, each within a range from 0.00% to 0.60%. The stretch factor assigned to any particular distributor is based on the distributor's total cost performance as benchmarked against other distributors in Ontario. The most efficient distributor would be assigned the lowest stretch factor of 0.00%. Conversely, a higher stretch factor would be applied to a less efficient distributor (in accordance with its cost performance relative to expected levels) to reflect the incremental productivity gains that the distributor is expected to achieve. The stretch factor assigned to MRZ is 0.15%.

## Findings

The OEB finds that Newmarket-Tay Power's request for a 1.40% rate adjustment to the NTRZ and a 1.85% to the MRZ is in accordance with the annually updated parameters set by the OEB. The adjustments are approved, and Newmarket-Tay Power's new rates shall be effective May 1, 2020.

The adjustment applies to distribution rates (fixed and variable) uniformly across all customer classes.<sup>12</sup>

<sup>9</sup> For the 2020 Inflation Factor, see Ontario Energy Board 2020 Electricity Distribution Rate applications webpage – October 31, 2019.

<sup>10</sup> Report of the OEB – "Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors" EB-2010-0379, Issued November 21, 2013, corrected December 4, 2013.

<sup>11</sup> The stretch factor groupings are based on the Report to the Ontario Energy Board – "Empirical Research in Support of Incentive Rate-Setting: 2018 Benchmarking Update", prepared by Pacific Economics Group LLC., August 15, 2019.

<sup>12</sup> Price Cap IR and Annual IR Index adjustments do not apply to the following rates and charges: rate riders, rate adders, low voltage service charges, retail transmission service rates, wholesale market service rate, smart metering entity charge, rural or remote electricity rate protection charge, standard supply service – administrative charge, transformation and primary metering allowances, loss factors, specific service charges, microFIT charge, and retail service charges.

## 5 SHARED TAX ADJUSTMENTS

In any adjustment year of an Annual IR Index or Price Cap IR term, a change in legislation may result in a change to the amount of taxes payable by a distributor. With regard to IRM applications, the OEB has long held that the impact of such legislated tax changes be shared 50/50 between shareholders and ratepayers. The shared tax change amount, whether in the form of a credit or a debit, will be assigned to customer rate classes in the same proportions as the OEB-approved distribution revenue by rate class from the distributor's last cost of service proceeding.

On July 25, 2019, the OEB issued a letter<sup>13</sup> providing accounting guidance with respect to recent changes in capital cost allowance (CCA) rules. The guidance provides that impacts from changes in CCA rules will not be assessed in IRM applications, and that any request for disposition of amounts related to CCA changes is to be deferred to the distributor's next cost-base rate application. A distributor's request for disposition of shared tax adjustment amounts in an IRM application should, therefore, be comprised only of impacts for tax changes unrelated to CCA (such as changes in corporate income tax rates).

For the NTRZ, the application identifies a total tax decrease of \$82,190, resulting in a shared credit amount of \$41,095 to be refunded to ratepayers. After correcting a model entry error to appropriately set the billing determinants to kWh for the general service <50 kW and unmetered scattered load rate classes, the model now calculates rate riders in all rate classes.

For the MRZ, the application identifies a total tax increase of \$2,034, resulting in a shared debit amount of \$1,017 to be collected from ratepayers.

The allocated tax sharing amount in MRZ does not produce a rate rider in one or more rate classes. In such situations, where the Rate Generator Model does not compute rate riders, distributors typically are required to transfer the entire OEB-approved tax sharing amount into the Disposition and Recovery of Regulatory Balances Control Account (Account 1595) for disposition at a later date.

### Findings

For the NTRZ, the amount shall be refunded through a fixed monthly rate rider for residential customers, and through riders calculated on a volumetric basis for all other customers over a one-year period from May 1, 2020, to April 30, 2021.

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<sup>13</sup> OEB Accounting Direction Regarding Bill C-97 and Other Changes in Regulatory or Legislated Tax Rules for Capital Cost Allowance, July 25, 2019.

For the MRZ, the allocated tax sharing debit amount of \$1,017 does not produce a rate rider in one or more rate classes. The OEB therefore directs Newmarket-Tay Power to record the OEB-approved tax sharing debit amount of \$1,017 into Account 1595 “Sub-account Principal Balances Approved for Disposition in 2020”, by June 30, 2020, for disposition at a later date.

## 6 RETAIL TRANSMISSION SERVICE RATES

Distributors charge retail transmission service rates (RTSRs) to their customers in order to recover the amounts they pay to a transmitter, a host distributor, or both, for transmission services. All transmitters charge Uniform Transmission Rates (UTRs) to distributors connected to the transmission system. Host distributors charge host-RTSRs to distributors embedded within the host’s distribution system. Each of these rates are OEB-approved.

NTRZ is partially embedded within Hydro One Networks Inc.’s distribution system. The applicant is requesting approval to adjust the RTSRs that it charges its customers to reflect the currently approved rates that it pays for transmission services included in Table 6.1, Table 6.2.

MRZ is fully embedded within Hydro One Networks Inc.’s distribution system. The applicant is requesting approval to adjust the RTSRs that it charges its customers to reflect the currently approved rates that it pays for transmission services included in Table 6.2.

**Table 6.1: UTRs<sup>14</sup>**

UTRs (2020)	per kW
Network Service Rate	\$3.92
<u>Connection Service Rates</u>	
Line Connection Service Rate	\$0.97
Transformation Connection Service Rate	\$2.33

<sup>14</sup> EB-2019-0296, Decision and Interim Rate Order, December 19, 2019.

**Table 6.2: Hydro One Networks Inc. Sub-Transmission Host-RTSRs<sup>15</sup>**

<b>Sub-Transmission Host RTSRs (2020)</b>	<b>per kW</b>
Network Service Rate	\$3.3980
<u>Connection Service Rates</u>	
Line Connection Service Rate	\$0.8045
Transformation Connection Service Rate	\$2.0194

## Findings

The proposed adjustments to the RTSRs for NTRZ are approved. The RTSRs were adjusted to reflect the OEB-approved interim 2020 UTRs and host-RTSRs.

The OEB finds that the interim 2020 UTRs and Hydro One Networks Inc.'s 2020 host sub-transmission RTSRs were incorporated into the rate model to adjust the RTSRs that Newmarket-Tay Power will charge its customers in NTRZ.

For NTRZ, the differences resulting from the approval of final 2020 UTRs will be captured in Accounts RSVA – Retail Transmission Network Charge 1584 and Retail Transmission Connection Charge 1586.

The proposed adjustment to the RTSRs for MRZ is approved. The RTSRs were adjusted based on the current host-RTSRs.

The OEB finds that Hydro One Networks Inc.'s 2020 host sub-transmission RTSRs were incorporated into the rate model to adjust the RTSRs that Newmarket-Tay Power will charge its customers in the MRZ.

## 7 GROUP 1 DEFERRAL AND VARIANCE ACCOUNTS

In each year of an IRM term, the OEB will review a distributor's Group 1 deferral and variance accounts in order to determine whether their balances should be disposed.<sup>16</sup> OEB policy requires that Group 1 accounts be disposed if they exceed (as a debit or credit) a pre-set disposition threshold of \$0.001 per kWh, unless a distributor can justify

<sup>15</sup> EB-2019-0043, Decision and Order, December 17, 2019.

<sup>16</sup> Group 1 accounts track the differences between the costs that a distributor is billed for certain IESO and host distributor services (including the cost of power) and the associated revenues that the distributor receives from its customers for these services. The total net difference between these costs and revenues is disposed to customers through a temporary charge or credit known as a rate rider.

why balances should not be disposed.<sup>17</sup> If the balance does not exceed the threshold, a distributor may elect to request disposition.

In 2018, the OEB suspended its approvals of Group 1 rate riders on a final basis pending the development of further accounting guidance on commodity pass-through variance accounts.<sup>18</sup> The OEB then issued accounting guidance<sup>19</sup> on the commodity accounts on February 21, 2019. In this letter, the OEB indicated that it expects distributors to consider the accounting guidance in the context of historical balances that have not yet been disposed on a final basis. Distributors are expected to make any adjustments needed prior to filing for final disposition.

### **Group 1 Balances - Newmarket-Tay Rate Zone**

Regarding Newmarket-Tay Power's NTRZ, the 2018 actual year-end total balance for the NTRZ Group 1 accounts including interest projected to April 30, 2020 is a debit of \$4,377,916. This amount represents a total debit claim of \$0.0067 per kWh, which exceeds the disposition threshold.

However, in its pre-filed evidence, the utility requested not to dispose of any of its NTRZ Group 1 DVAs, due to concerns with historical balances.<sup>20</sup> NTRZ also excluded Account 1588, Account 1589, and Account 1595 balances from its calculation of the disposition threshold. By excluding the preceding accounts from the disposition threshold, the subtotal requested for disposition becomes a debit of \$681,885 for NTRZ, which represents a total debit claim of \$0.0010 per kWh, which also exceeds the disposition threshold.

With the exception of Account 1595, NTRZ last disposed of its Group 1 account balances up until December 31, 2017 in its 2019 rate application, on an interim basis.<sup>21</sup> Therefore, the current application reflects principal transactions in 2018 only for Group 1 accounts other than Account 1595. OEB staff submitted that it has no concerns with not disposing of the Group 1 accounts at this time for NTRZ.<sup>22</sup>

#### *Account 1595 – NTRZ*

OEB staff agreed with Newmarket-Tay Power's proposal to not dispose of the balance in Account 1595 in this proceeding.<sup>23</sup> OEB staff submitted that Newmarket-Tay Power

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<sup>17</sup> Report of the OEB – "Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR)." EB-2008-0046, July 31, 2009.

<sup>18</sup> OEB letter to all rate-regulated licensed electricity distributors – "Re: OEB's Plan to Standardize Processes to Improve Accuracy of Commodity Pass-Through Variance Accounts." July 20, 2018.

<sup>19</sup> Accounting Procedures Handbook Update – Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589, February 21, 2019.

<sup>20</sup> NTRZ Application, page 20.

<sup>21</sup> EB-2018-0055, Decision and Rate Order, April 18, 2019, page 12.

<sup>22</sup> OEB Staff Submission, March 19, 2020, page 12.

<sup>23</sup> OEB Staff Submission, March 19, 2020, pages 12, 13.

did not fulfill a requirement from its 2019 decision and rate order. Newmarket-Tay Power was required to file the results of its 2018 year-end audit and provide a detailed breakdown of the balance of Account 1595 for disposition in its 2020 IRM proceeding. Newmarket-Tay Power indicated it is currently working with its external auditors to reconstruct the NTRZ Account 1595.<sup>24</sup> Newmarket-Tay Power did not provide the Account 1595 Workforms in this application.

#### *Account 1588 and Account 1589 – NTRZ*

OEB staff noted concerns with NTRZ's high debit balance of \$4,378,300 in Account 1588 as at December 31, 2018, which is net of the interim disposition in the 2019 proceeding (i.e. the balances reflect accumulation of transactions for 2018 only). When OEB staff added the debit balance of Account 1588 for NTRZ to the MRZ Account 1588 debit balance of \$153,349, the total for both rate zones was \$4,531,649. OEB staff compared the combined debit balance of \$4,531,649 of Account 1588 for Newmarket-Tay Power with the amount recorded in Account 4705 – Power Purchased for both NTRZ and MRZ (the RRR 2.1.7 is reported on a combined basis). OEB staff noted that the combined balance of Account 1588 of \$4,531,649 represents 7% of the Account 4705 balance for the year. OEB staff submitted that the variance in Account 1588 should be relatively small, as the account balance should only relate to unaccounted for energy differences.

In its 2018 rate proceeding, the OEB did not approve disposition of NTRZ's Group 1 accounts, which had been accumulating since 2013, due to accuracy concerns. The OEB also required Newmarket-Tay Power to complete a third-party special purpose audit of all of its Group 1 RSVA accounts. Newmarket-Tay Power indicated that as a result of this audit it made adjustments to its accounts, as well as process changes. However, in the current proceeding, Newmarket-Tay Power indicated that although a review of the new accounting guidance has been implemented for both MRZ and NTRZ, a reconciliation of the financial and regulatory balances is warranted for the 2019 year-end financial records.<sup>25</sup> Newmarket-Tay Power also stated that an incorrect application of the settlement process in 2018 resulted in an amount of \$3.3 million not received from the IESO.<sup>26</sup>

OEB staff noted that Newmarket-Tay Power's accounting and settlement practices do not appear to be generating transactions in Accounts 1588 and 1589 that are in line with the new accounting guidance, given the discrepancies noted by Newmarket-Tay Power.<sup>27</sup> OEB staff submitted that for the NTRZ, all commodity pass-through variances

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<sup>24</sup> Interrogatory Response, G-Staff-2 a), February 7, 2020.

<sup>25</sup> Interrogatory Response, G-Staff-3, February 7, 2020.

<sup>26</sup> Interrogatory Response, G-Staff-4, February 7, 2020.

<sup>27</sup> OEB Staff Submission, March 19, 2020, page 14.

from 2013 to 2018 should be reviewed (as dispositions for these years are not final), as the new accounting guidance had not been issued at the time of Newmarket-Tay Power's special purpose audit. OEB staff submitted that Newmarket-Tay Power reviewed and corrected its settlement data gathering and reporting process in 2019, and found a material error of \$3.3 million, and that a similar review of the variances for 2013 – 2017 is warranted.

Newmarket-Tay Power stated that it contracted an independent special purpose audit of Accounts 1588 and 1589 from 2013 to 2017, prior to the issuance of the new accounting guidance.<sup>28</sup>

Newmarket-Tay Power indicated that regarding OEB staff's observation of the high \$4.5 million balance in Account 1588 as at December 31, 2018, it identified a \$3.3 million component of this balance, which resulted from a settlement error that began in March 2018.<sup>29</sup> After accounting for the identified settlement error, Newmarket-Tay Power stated that there is a remaining \$1.2 million amount in Account 1588 or 1.8% in relation to the Account 4705 – Power Purchased for the year. Newmarket-Tay Power agreed to undertake a review of the 2018 to 2019 NTRZ balances for Accounts 1588 and 1589. However, Newmarket-Tay Power submitted that repeating the recent special purpose audit for 2013 to 2017 would provide limited value for the cost and resource utilization required.

## Findings

The OEB agrees that there should be no disposition of the Group 1 DVAs in this proceeding for the NTRZ. The OEB expects Newmarket-Tay Power to ensure that all Group 1 balances for the entire period from 2013 to 2019 for the NTRZ have been thoroughly reviewed, and the results of that review are filed with the 2021 rate application. Newmarket-Tay Power undertook an independent special purpose audit for the Group 1 RSVAs for the NTRZ for the 2013 to 2017 period, before the OEB issued its accounting guidance. The OEB will leave it to Newmarket-Tay Power's discretion whether the review to be filed with the 2021 rate application is completed in-house or by an independent auditor. Whichever approach, the OEB expects sufficient detail to be filed with the OEB to support balances proposed for disposition. This review shall include an assessment of accounting and settlement practices for Accounts 1588 and 1589, all necessary workforms for the sub-accounts of Account 1595, and detailed explanations for any adjustments made.

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<sup>28</sup> Reply Submission, March 27, 2020, page 2.

<sup>29</sup> Ibid.

## Group 1 Balances - Midland Rate Zone

Regarding Newmarket-Tay Power's MRZ, the 2018 actual year-end total balance for the MRZ Group 1 accounts including interest projected to April 30, 2020 is a debit of \$259,178. This amount represents a total debit claim of \$0.0014 per kWh, which exceeds the disposition threshold.

In its pre-filed evidence, the utility requested to dispose of certain MRZ Group 1 DVAs and excluded Account 1588, Account 1589, and Account 1595 balances from its calculation of the disposition threshold.<sup>30</sup> By excluding the preceding accounts from the disposition threshold, the sub-total requested for disposition becomes a debit of \$169,444 for the MRZ, which represents a total debit claim of \$0.0009 per kWh, which does not exceed the disposition threshold.

MRZ last disposed of its Group 1 account balances up until December 31, 2017 in its 2019 rate application, on an interim basis.<sup>31</sup> Therefore, the current application reflects principal transactions in 2018 only for Group 1 accounts. OEB staff submitted that the Group 1 accounts should not be disposed of in this application, as the balances reflect one year of transactions, and the threshold test for the MRZ, as calculated by Newmarket-Tay Power, was not met.<sup>32</sup>

### *Account 1595 – MRZ*

Similar to NTRZ, Newmarket-Tay Power did not provide the MRZ Account 1595 Workforms in this application. With respect to Account 1595, OEB staff agreed with Newmarket-Tay Power's proposal to not dispose these balances.<sup>33</sup>

### *Account 1588 and Account 1589 – MRZ*

Similar to its submission on the NTRZ, OEB staff compared the combined December 31, 2018 Account 1588 balances for both NTRZ and MRZ, and noted that the sub-total of \$4,531,649 represents 7% of Account 4705 for the year. OEB staff submitted that the variance in Account 1588 should be relatively small, as the account balance should only relate to unaccounted for energy differences.<sup>34</sup>

OEB staff submitted that that given a relatively high Account 1588 balance, the accounting and settlement practices for the MRZ should be reviewed in light of the new accounting guidance. OEB staff stated that the Accounts 1588 and 1589 activity for

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<sup>30</sup> MRZ Application, page 19.

<sup>31</sup> EB-2018-0055, Decision and Rate Order, April 18, 2019, page 15.

<sup>32</sup> OEB Staff Submission, March 19, 2020, page 14.

<sup>33</sup> Ibid.

<sup>34</sup> Ibid, page 15.

2017 and 2018 should be corrected to ensure that the balances for disposition are accurate.<sup>35</sup>

Newmarket-Tay Power submitted that it is in agreement with OEB staff that the Group 1 accounts for MRZ should not be disposed of in the current application.<sup>36</sup> Newmarket-Tay Power also agreed to conduct a review of the accounting and settlement practices for the MRZ for Account 1588 and 1589 for 2018 and 2019.

## Findings

The OEB agrees that there should be no disposition of the Group 1 DVA balances in this proceeding for the MRZ. The 2017 balances were disposed on an interim basis. Given the concerns raised by OEB staff, the OEB requires Newmarket-Tay Power to complete a detailed review of the 2017, 2018 and 2019 balances in Accounts 1588 and 1589, and all sub-accounts of Account 1595 that are due for disposition but have not yet been disposed for the MRZ. The results of this review shall be filed with Newmarket-Tay Power's 2021 rate application. The OEB expects sufficient detail to be filed with the OEB to support balances proposed for disposition. This shall include an assessment of accounting and settlement practices for Accounts 1588 and 1589, all necessary workforms for the sub-accounts of Account 1595, and detailed explanations for any adjustments made.

## 8 LOST REVENUE ADJUSTMENT MECHANISM VARIANCE ACCOUNT BALANCE

In recent years, distributors have delivered conservation and demand management (CDM) programs to their customers through the Conservation First Framework (CFF), which began on January 1, 2015. These programs result in reduced total energy consumption. To address the impact of the reduced consumption, the OEB established a Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) to capture a distributor's revenue implications resulting from differences between actual savings and forecast conservation savings included in the last OEB-approved load forecast.<sup>37</sup> These differences are recorded by distributors at the rate class level.

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<sup>35</sup> OEB Staff Submission, March 19, 2020, page 15.

<sup>36</sup> Reply Submission, March 27, 2020, page 3.

<sup>37</sup> Guidelines for Electricity Distributor Conservation and Demand Management, EB-2012-0003, April 26, 2012; and Requirement Guidelines for Electricity Distributors Conservation and Demand Management, EB-2014-0278, December 19, 2014.

On March 20, 2019, the CFF was revoked.<sup>38</sup> However, the OEB indicated that electricity distributors will continue to have access to a lost revenue adjustment mechanism for conservation program activities undertaken under the CFF.<sup>39</sup>

A distributor may apply for the disposition of the balance in the LRAMVA on an annual basis, as part of its IRM application, if the balance is deemed significant by the distributor.

Newmarket-Tay Power has applied to dispose its combined LRAMVA debit balance of \$539,566 for its two rate zones, inclusive of carrying charges projected to April 30, 2020. Newmarket-Tay Power proposed to recover the LRAMVA balance in each of the two rate zones over a one-year period.

For NTRZ, the LRAMVA debit balance of \$446,588 consists of lost revenues in 2018 from CDM programs delivered during the period from 2011 to 2018 and carrying charges.

For MRZ, the LRAMVA debit balance of \$92,978 consists of lost revenues in 2018 from CDM programs delivered during the period from 2011 to 2018 and carrying charges.

In response to OEB staff interrogatories, Newmarket-Tay Power revised its LRAMVA balance for its NTRZ to correct small savings discrepancies. This update resulted in an increase of \$1,424 and a revised LRAMVA balance of \$448,012. Additionally, Newmarket-Tay Power made several revisions to its MRZ LRAMVA, including excluding persisting savings from 2011 to 2013 that were incorporated in its 2013 COS decision and correcting small savings discrepancies. These changes resulted in a decrease of \$26,440 and an updated MRZ LRAMVA amount of \$66,538.

The actual conservation savings claimed by Newmarket-Tay Power were determined by the IESO.<sup>40</sup> For CDM programs delivered prior to 2018, the IESO provided LDCs with a Final Results Report that summarized all annual CDM results. For CDM programs delivered in 2018, the IESO made monthly participation and cost reports and detailed project level data available to support LRAMVA applications. For the NTRZ, the full effect of conservation savings were claimed, as there were no forecasted conservation savings in the 2010 load forecast at the time of Newmarket-Tay Power's last rebasing application in 2010.<sup>41</sup> In the MRZ, actual conservation savings were compared against

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<sup>38</sup> On March 20, 2019 the Minister of Energy, Northern Development and Mines issued separate Directives to the OEB and the IESO.

<sup>39</sup> Ontario Energy Board letter dated June 20, 2019.

<sup>40</sup> For CDM programs delivered from 2015 to 2017, the IESO provided distributors with a Final Results Report that summarized all savings results. For 2018, distributors accessed the Participant and Cost Reports and detailed project level data from the IESO to support LRAMVA applications.

<sup>41</sup> EB-2009-0269, Decision and Rate Order, February 24, 2011.

Midland Power's forecasted conservation savings of 3,299,236 kWh included in the load forecast, which was set out in Midland Power's 2013 cost of service proceeding.<sup>42</sup>

OEB staff submitted that the continuity schedules reflected additional transactions beyond those supported by the 2018 LRAMVA claim, and resulted in a balance that does not reconcile to the LRAMVA claim. In its reply, Newmarket-Tay Power agreed to update the continuity schedule to reflect \$434,272 principal and \$13,740 carrying charges for NTRZ, and \$64,497 principal and \$2,041 interest for MRZ.

After correcting a model entry error, to appropriately set the billing determinants to kWh for the general service < 50 kW and unmetered scattered load rate classes in NTRZ, the model now calculates a rate rider in the general service < 50 kW rate class.

### Findings

The OEB finds that Newmarket-Tay Power's LRAMVA balance has been calculated in accordance with the OEB's CDM-related guidelines and updated LRAMVA policy. The OEB approves the disposition of Newmarket-Tay Power's LRAMVA debit balance of \$448,012 in NTRZ and \$66,538 in MRZ, as set out in Table 8.1 below.

**Table 8.1 LRAMVA Balance for Disposition**

Account Name	Account Number	Actual CDM Savings (\$) A	Forecasted CDM Savings (\$) B	Carrying Charges (\$) C	Total Claim (\$) D=(A-B)+C
LRAMVA - NTRZ	1568	434,272	n/a	13,740	448,012
LRAMVA - MRZ	1568	113,180	48,682	2,040	66,538
<b>Total LRAMVA</b>	<b>1568</b>	<b>547,542</b>	<b>48,682</b>	<b>15,780</b>	<b>514,550</b>

<sup>42</sup> EB-2012-0147, Decision and Order, January 17, 2013.

## 9 DISPOSITION OF DEFERRAL AND VARIANCE ACCOUNT 1576

### Newmarket-Tay Rate Zone Only

In its decision and rate order on Newmarket-Tay Power's 2019 rate application, the OEB approved a disposition of Account 1576 – Accounting Changes Under CGAAP, representing a credit of \$1,603,325 as of December 31, 2017 for the NTRZ. The disposition was approved over one year with a rate rider effective until April 30, 2020. In that proceeding, OEB staff suggested:

...that Newmarket-Tay Power can dispose the balance of Account 1576 based on a forecast to the end of 2019 in its 2020 IRM application on a final basis and, in the same application, apply to reduce base distribution rates such that the deferral account will no longer be required.<sup>43</sup>

The OEB concluded that Newmarket-Tay Power “should consider its rate making alternatives to avoid annual dispositions of Account 1576, as suggested by OEB staff.”<sup>44</sup>

Newmarket-Tay Power has not proposed final disposition of Account 1576 in this proceeding. Instead, it proposed to wait for the completion of its 2019 fiscal audit before making a claim in its upcoming 2021 IRM application.”<sup>45</sup>

OEB staff submitted that Newmarket-Tay Power could have requested interim disposition of the 2018 and forecasted 2019 balances in this proceeding, but did not do so.<sup>46</sup> OEB staff submitted that when requesting disposition of Account 1576 in 2021 on a final basis, Newmarket-Tay Power should include the Account 1576 balance for year 2020 on a forecast basis, and propose a change to base rates as per the prior OEB decision and rate order.

Newmarket-Tay Power submitted that is in agreement with OEB staff. Specifically Newmarket-Tay Power noted that its Account 1576 balance for year 2020 will be submitted on a forecast basis when requesting disposition of Account 1576 in 2021 on a final basis, along with proposed changes to base rates.<sup>47</sup>

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<sup>43</sup> EB-2018-0055, OEB Staff Submission, February 28, 2019, page 8.

<sup>44</sup> EB-2018-0055, Decision and Rate Order, April 18, 2019, page 20.

<sup>45</sup> NTRZ Application, page 36.

<sup>46</sup> OEB Staff Submission, March 19, 2020, page 9.

<sup>47</sup> Reply Submission, March 27, 2020, page 1.

## Findings

The OEB directs Newmarket-Tay Power to include a request for disposition of Account 1576 for the NTRZ, on a final basis, in its 2021 rate application. The amount to be requested for disposition is to include a forecast of 2020, along with proposed changes to base rates.

## 10 COST ALLOCATION UPDATE

In the MAADs decision, Newmarket-Tay Power was directed to update its cost allocation models no later than 12 months following its acquisition of all shares of Midland Power, and to include a proposal for rates to be adjusted. In this proceeding, Newmarket-Tay Power filed cost allocation models and proposals for rate adjustments, in addition to applications and supporting models for each of the NTRZ and MRZ.

Newmarket-Tay Power and the parties reached an agreement on the cost allocation issue and filed a partial settlement proposal for the OEB's consideration. Among the topics addressed in the partial settlement proposal were the unique circumstance of dealing with a cost allocation matter in an IRM application, the appropriate calculation of rate class revenues under the circumstances, meter weighting factors, and revenue-to-cost ratio adjustments.

OEB staff filed a submission on March 19, 2020, supporting the partial settlement proposal.

The partial settlement proposal, and OEB staff's submission, identified several differences from a typical cost allocation process that would form part of a cost of service application. These differences include the determination of energy and demand volumes, the number of customers/connections, revenue at existing rates, and the revenue requirement. In doing so, the parties attempted to apply cost allocation policy as closely as possible.

OEB staff supported the cost allocation approach agreed to in the partial settlement proposal. In doing so, OEB staff indicated that its support was specific to this proceeding, as it had not considered the suitability of the methodology more broadly.

## Findings

The OEB accepts the partial settlement proposal.

The parties concluded that Newmarket-Tay Power's updated cost allocation methodology in this proceeding is unique. The OEB agrees. Given the 10-year deferred

rebasement period following an amalgamation, the next rebasing application for Newmarket-Tay is not expected until the setting of 2028 rates. The OEB ordered Newmarket-Tay Power to update the cost allocation models and have them filed no later than 12 months following the acquisition of all Midland Power shares. The filing of the cost allocation study in this application is responsive to that order.

Given this unique circumstance, the OEB agrees that it is appropriate to use 2018 actual volumes and connections for the purposes of the cost allocation study. The parties also agreed to a number of corrections and adjustments to the cost allocation model, which the OEB finds appropriate. The resulting revenue-to-cost ratios all fall within the ranges established by the OEB for each customer class.

## 11 IMPLEMENTATION AND ORDER

This Decision is accompanied by a Rate Generator Model for each of Newmarket-Tay Power's two rate zones, applicable supporting models, and a Tariff of Rates and Charges (Schedule B).

Model entries were reviewed in order to ensure that they are in accordance with the last cost of service decision for each of Newmarket-Tay Power's two rate zones, and to ensure that the 2019 OEB-approved Tariff of Rates and Charges for the two rate zones, as well as the cost, revenue and consumption results from 2018, are as reported by Newmarket-Tay Power to the OEB.

The Rate Generator Models were adjusted, where applicable, to correct any discrepancies. This includes:

- Implementing the rate adjustments resulting from the cost allocation update agreed to in the partial settlement proposal
- Removing disposition of Group 1 accounts in MRZ as recommended by OEB staff, and agreed to by Newmarket-Tay Power
- Correcting the billing determinants for the general service < 50 kW and unmetered scattered load rate classes to kWh in the NTRZ

The Rate Generator Models incorporate the rates set out in the following table.

**Table 11.1: Regulatory Charges**

<b>Rate</b>	<b>per kWh</b>
Rural or Remote Electricity Rate Protection (RRRP)	\$0.0005
Wholesale Market Service (WMS) billed to Class A and B Customers	\$0.0030
Capacity Based Recovery (CBR) billed to Class B Customers	\$0.0004

Each of these rates is a component of the “Regulatory Charge” on a customer’s bill, established annually by the OEB through a separate, generic order. The RRRP, WMS and CBR rates were set by the OEB on December 17, 2019.<sup>48</sup>

The Smart Metering Entity Charge is a component of the “Distribution Charge” on a customer’s bill, established by the OEB through a separate order. The Smart Metering Entity Charge was set by the OEB on March 1, 2018.<sup>49</sup>

In the *Report of the Board: Review of Electricity Distribution Cost Allocation Policy*,<sup>50</sup> the OEB indicated that it will review the default province-wide microFIT charge annually to ensure it continues to reflect actual costs. In accordance with the established methodology, the OEB has calculated an updated value of \$4.55 per month<sup>51</sup> for the 2020 rate year. The Tariff of Rates and Charges attached as Schedule B reflects this updated charge.

<sup>48</sup> EB-2019-0278, Decision and Order, December 17, 2019.

<sup>49</sup> EB-2017-0290, Decision and Order, March 1, 2018.

<sup>50</sup> EB-2010-0219, Report of the Board “Review of Electricity Distribution Cost Allocation Policy”, March 31, 2011.

<sup>51</sup> OEB letter, issued February 24, 2020.

**THE ONTARIO ENERGY BOARD ORDERS THAT:**

1. The Tariff of Rates and Charges set out in Schedule B of this Decision and Rate Order shall be deemed *draft* until the procedural steps in paragraphs 2 and 3 have been completed.
2. Newmarket-Tay Power Distribution Ltd. may review the Tariff of Rates and Charges set out in Schedule B of this Decision and Rate Order and file with the OEB, as applicable, a written confirmation of its completeness and accuracy, or provide a detailed explanation of any inaccuracies or missing information, within **7 days** of the date of issuance of this Decision and Rate Order.
3. If the OEB receives a submission from Newmarket-Tay Power Distribution Ltd. to the effect that inaccuracies were found or information was missing pursuant to paragraph 2, the OEB will consider the submission prior to revising and issuing a final Tariff of Rates and Charges.
4. The Tariff of Rates and Charges set out in Schedule B of this Decision and Rate Order will be considered final if Newmarket-Tay Power Distribution Ltd. does not provide a submission to the OEB establishing that inaccuracies were found or information was missing pursuant to paragraph 2.
5. Subject to paragraph 6, the Tariff of Rates and Charges set out in Schedule B of this Decision and Rate Order will be considered approved effective May 1, 2020 for electricity consumed or estimated to have been consumed on and after such date.
6. In light of the COVID-19 emergency, the Tariff of Rates and Charges set out in Schedule B of this Decision and Rate Order is approved to be implemented November 1, 2020 if Newmarket-Tay Power Distribution Ltd. notifies the OEB under paragraph 8 that it is electing to postpone the implementation of its new rates until November 1, 2020.
7. Any temporarily forgone distribution revenue associated with the postponement referred to in paragraph 6 may be tracked in Account 1509 - Impacts Arising from the COVID-19 Emergency, Sub-account Lost Revenues.
8. Newmarket-Tay Power Distribution Ltd. shall, on or before April 28, 2020, file a letter with the OEB indicating whether it intends to postpone the implementation of the Tariff of Rates and Charges set out in Schedule B of this Decision and Rate Order.
9. If Newmarket-Tay Power Distribution Ltd. elects not to postpone the implementation of the Tariff of Rates and Charges set out in Schedule B of this Decision and Rate

Order, and if Newmarket-Tay Power Distribution Ltd. did not provide a submission to the OEB that inaccuracies were found, the Tariff of Rates and Charges is considered final effective May 1, 2020.

10. Newmarket-Tay Power Distribution Ltd. shall notify its customers of the rate changes no later than the delivery of the first bill reflecting the new final rates.

## **COST AWARDS**

The OEB will issue a separate decision on cost awards once the following steps are completed:

1. SEC and VECC shall submit to the OEB and copy Newmarket-Tay Power Distribution Ltd. their cost claims no later than **7 days** from the date of issuance of this Decision and Rate Order.
2. Newmarket-Tay Power Distribution Ltd. shall file with the OEB and forward to SEC and VECC any objections to the claimed costs within **17 days** from the date of issuance of this Decision and Rate Order.
3. SEC and VECC shall file with the OEB and forward to Newmarket-Tay Power Distribution Ltd. any responses to any objections for cost claims within **24 days** from the date of issuance of this Decision and Rate Order.
4. Newmarket-Tay Power Distribution Ltd. shall pay the OEB's costs incidental to this proceeding upon receipt of the OEB's invoice.

All materials filed with the OEB must quote the file number, EB-2019-0055, be made in a searchable/unrestricted PDF format and sent electronically through the OEB's web portal at <https://pes.ontarioenergyboard.ca/eservice>. Filings must clearly state the sender's name, postal address and telephone number, fax number and email address. Parties must use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at <https://www.oeb.ca/industry>. If the web portal is not available parties may email their documents to [boardsec@oeb.ca](mailto:boardsec@oeb.ca).

NOTE: The OEB is temporarily waiving the paper copy filing requirement until further notice. All communications should be directed to the attention of the Board Secretary and be received no later than 4:45 p.m. on the required date.

**ADDRESS**

Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street, 27th Floor  
Toronto ON M4P 1E4  
Attention: Board Secretary

E-mail: [boardsec@oeb.ca](mailto:boardsec@oeb.ca)  
Tel: 1-888-632-6273 (Toll free)  
Fax: 416-440-7656

**DATED** at Toronto, April 21, 2020

**ONTARIO ENERGY BOARD**

*Original Signed By*

Christine E. Long  
Registrar and Board Secretary

**Schedule A**

**To Decision and Rate Order**

**Partial Settlement Proposal**

**OEB File No: EB-2019-0055**

**DATED: April 21, 2020**

**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.  
EB-2019-0055  
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.  
EB-2019-0055  
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 policies.

A Notice of Hearing was issued on December 6, 2019. On December 19, 2019, Notice was re-issued 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 Intervenor (the “Intervenor”):

School Energy Coalition (“SEC”); and  
Vulnerable Energy Consumers Coalition (“VECC”)

NT Power and the Intervenor 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 OEB, 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.”<sup>1</sup>*

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.

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<sup>1</sup> EB-2017-0269 – Decision and Order dated August 23, 2018.

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 rate-setting 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.

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

<u>Allocation Requirements</u>	<u>Typical Cost Allocation</u>	<u>NT Power's Updated Cost Allocation</u>
<b>Revenue Requirement</b>	Forecast revenue requirement 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 kw and should have been 515,873 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 IR-14. 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 IR-2(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-15 uses 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 I6.2 – Customer 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**

<b>Table 1 - Revenue vs costs band adjustment analysis</b>						
<b>Rate Class</b>	<b>OEB target bands</b>	<b>Revenue vs Cost ratio</b>				
		<b>CAM Revenue</b>	<b>CAM Cost</b>	<b>CAM Revenue to Cost Ratio %</b>	<b>Adj \$ to OEB target band</b>	<b>Revenue vs Cost ratio % incl adj</b>
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 & Inter	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		<b>25,111,528</b>	<b>25,111,529</b>			
Miscellaneous Revenue		(3,629,364)	(3,629,364)			
Total Base Revenue Requirement		21,482,164	21,482,165			

**Table 2 – 2019 Fixed and Variable rates by rate class**

<b>Table 2 - 2019 Fixed and variable rates by rate class</b>						
<b>Rate Class</b>	<b>2019 Fixed</b>	<b>2019 Variable</b>	<b>2018 billing determinants (16.1 &amp; 16.2)</b>			
	<b>May fixed</b>	<b>May variable</b>	<b>Fixed</b>	<b>Variable</b>		
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**

<b>Table 3 - 2019 Fixed and variable proportion by rate class</b>						
<b>2019 Distribution Revenue</b>						
<b>Rate Class</b>	<b>Annual fixed revenue</b>	<b>Annual variable revenue</b>	<b>Annual variable transformer allowance</b>	<b>Total annual revenue excl addl chgs 16.1</b>	<b>Fixed proportion %</b>	<b>Variable proportion %</b>
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%
<b>Total</b>	<b>15,788,472</b>	<b>6,418,001</b>	<b>(554,565)</b>	<b>21,651,908</b>		

**Table 4 – 2019 Proposed Fixed and Variable proportion by rate class**

<b>Table 4 - 2019 Proposed fixed and variable proportion by rate class</b>												
<b>Rate Class</b>	<b>Proposed band adjustment</b>			<b>2019 rates</b>						<b>2019 Proposed fixed/variable proportions</b>		
	<b>Total annual band adjustment</b>	<b>Annual fixed split</b>	<b>Annual variable split</b>	<b>Monthly fixed rate adj</b>	<b>Monthly variable rate adj</b>	<b>Monthly fixed rate</b>	<b>Monthly variable rate</b>	<b>Monthly fixed rate with band adj</b>	<b>Monthly variable rate with band adj</b>	<b>Annual fixed revenue with band</b>	<b>Annual variable revenue with band</b>	<b>Total annual revenue with band adj</b>
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 Ther	-	-	-	-	-	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
<b>Total</b>	<b>(0)</b>	<b>20,715</b>	<b>(20,715)</b>							<b>15,809,186</b>	<b>6,397,286</b>	<b>22,206,473</b>
										Transformer Allowance		(554,565)
										Total		<b>21,651,908</b>

**Table 5 – 2019 Proposed monthly rate charges**

Table 5 - 2019 Proposed monthly rate charges						
Rate Class	Fixed distribution rate			Variable distribution rate		
	2019 rate	Fixed Band adj	Proposed rate with band adj	2019 rate	Variable Band adj	Proposed with band adj
Residential - NTRZ	27.61	0.74	28.35	-	-	-
General Service Less Than 50 kW - NTRZ	31.01	-	31.01	0.0203	-	0.0203
General Service 50 to 4,999 kW - NTRZ Thermal	140.62	-	140.62	4.9189	-	4.9189
General Service 50 to 4,999 kW - NTRZ Interval	140.62	-	140.62	4.9189	-	4.9189
Sentinel Lighting - NTRZ	3.30	-	3.30	12.6396	-	12.6396
Street Lighting - NTRZ	3.24	(1.95)	1.29	16.1088	(9.6785)	6.4303
Unmetered Scattered Load - NTRZ	17.91	(7.92)	9.99	0.0206	(0.0091)	0.0115
Residential - MRZ	30.94	-	30.94	-	-	-
General Service Less Than 50 kW - MRZ	23.03	-	23.03	0.0170	-	0.0170
General Service 50 to 4,999 kW - MRZ	65.09	-	65.09	3.3170	0.2073	3.5243
Street Lighting - MRZ	3.94	(2.31)	1.63	9.0935	(5.3204)	3.7731
Unmetered Scattered Load - MRZ	10.65	-	10.65	0.0114	-	0.0114

**Evidence:**

*Application:* 3.2.2 Revenue to Cost Ratio Adjustments  
 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-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 (I1 to I9). The instructions are followed by suggestions of how to use Output sheets O1, O2, O3.1 and O3.6, and the Exhibit sheets E2 - There are numerous references in these instructions to specific Excel cells in the Revenue Requirement Work Form ("RRWF"). The cross-references to RRWF are intended to ensure consistency within the application. It is probably most convenient to complete the RRWF first, then the CA model. If completing the CA model first, leave the required cross references blank temporarily, e.g. at the top of worksheet I-3 and I-6.1, ignoring the corresponding error messages in the rose-coloured diagnostic cells. Once the RRWF is completed, the

#### Worksheet I1 Introduction

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

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

#### Worksheet I2 LDC Classes

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

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

- If the applicant is a Host Distributor with a separate class for the Embedded Distributor(s), use Row 29. Otherwise, a Host Distributor should refer to Filing Requirements for instructions on how to reflect the Embedded Distributor in the applicable
- Be aware that the "Update" button hides and unhides columns, nothing more. If you have entered data for a class in an input sheet, the data will remain until you delete the data. (If you enter data for a class and subsequently change to 'No' for that class in I-2 and click Update, the data for the class will be hidden but will continue to affect range
- For the user's convenience, a space is available at B46 to describe a scenario (customer classes, load data, choice of allocators, etc.) to keep track of alternative cost allocation outcomes as they are being studied. This information is in addition to the
- The Residential, GS < 50 kW and Street Light customer classes are now locked from being edited and removed. This is to ensure that the Residential and Street Light class data are always in the same positions for the calculation of the street light adjustment

### **Worksheet I3 Trial Balance Data**

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

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

- At Cell F10, input the return on equity RRWF tab 9 'Revenue Requirement' cell F23;
  - At Cell F11, input the forecast of PILs from RRWF tab 9 'Revenue Requirement' cell
  - At Cell F12, input Interest Cost from RRWF tab 9 'Revenue Requirement' cell F22;
  - Cell F13 should be entered equal to RRWF tab 9 'Service Revenue Requirement' cell
  - Cell F15 should be entered equal to RRWF tab 4 'Rate Base' cell G19
- Starting at Row 20, enter forecast amounts for USoA accounts in column D. The CA Model has a few rows that are inserted for finer granularity within existing accounts.
  - Cells D78 and D79 are the balances in Account 1575 and 1576. The recovery of these balances is not done through the service revenue requirement and distribution rates, but rather through a rate rider per memo June 25, 2013. Current versions differ from Version
  - Column D contains the forecast amounts for the test year, and is to match the amounts in the rate application. For asset accounts, enter the mid-year average amounts matching
  - Remember to include revenue accounts as negative numbers, as in the Trial Balance.
  - Note that SSS Administration revenue is now Account 4086, whereas it was previously a
  - Column F is available to re-assign amounts among the accounts in Column D. If costs are removed from one USoA account and added to another account, the rationale for the re-assignment is to be provided by the distributor in its prefiled evidence.
  - No rationale is required if the entries in column F have been directed by Board policy. For example see note below re Account 4235.
  - Row 274 has been added, to allow for new account 4086 SSS Administration Charge.

- Rows 284 and 285 have been added, to allow for separate allocation of the Account Set-Up Charges sub-account distinct from other revenue streams in Account 4235. Enter the sub-account amounts at Cell F284 and F285 and enter negative sum at F283 (should be
- Row 469 has been added to allow for inclusion of LEAP, distinct from other donations which are not recoverable. Enter full amount of Account 6205 in cell D468, negative amount of LEAP in F468, and positive amount of LEAP in F469. (Only the latter is
- Column G is used for costs that are directly allocated. Put the appropriate total amount in Column G, and the model places it into I-9 to be included in the class revenue
- Note that the model has Rows in I9 for most capital and OM&A accounts, but not revenue accounts. If an account has no corresponding Row in I9, the model does not
- Column I has input cells in the new Rows. If necessary, enter the allocator for the account that the distributor considers most appropriate. (The model on the website has an allocator already selected at the suggestion of the CA Working Group, but the distributor is ultimately responsible for selecting the most appropriate allocator considering how it uses

### **Worksheet I4 Break Out Assets**

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

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

### **Worksheet I5.1 Miscellaneous Data**

- In cell D15, enter the km of distribution line, regardless of voltage (structures, not circuits) used in determining customer density of the service area.
- In Cell D19, enter the percentage of OM&A plus Cost of Power that is included as working capital, eg.13%, or a percentage based on the distributor's lead-lag study;
- Cell D21 yields a weighting factor to attribute pole access revenue in the same proportions as the corresponding allocation of costs. Considering the NBV of all poles that yield pole rental revenue, enter the estimated percentage of poles that are at Secondary 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 GS>50 kW =  $\$6,000 / \$1,000 = 6.00$

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

Assume that the Residential cost averaged over all residential customers is \$1.50 for bill preparation and mailing, \$0.50 to record revenue from a normal payment, and \$1.00 per bill on average for other costs associated with collecting, etc. that are recorded in accounts 5315,  
 Assume that there are 15 customers in the USL class:  
 Assume that 5 of 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 I-6.2. This is appropriate if a class, e.g. streetlights, is billed per device, or if the number of devices equals the number of connections. If this is not appropriate for the distributor’s rate structure, the distributor should correct the formula in row 39 for the applicable class(es), or over-write it with a specific cell references. For example, if USL is billed per customer
- 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 I-3 and reflecting this in the meter capital weighting factors, with the objective of reaching a
- Entries for USL, Street lighting and Sentinel Lighting in worksheet I7.1 and I7.2 are 0. For any cost of estimating or verifying unmetered loads, see note re direct allocation under

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

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

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

### **Worksheet I8 Demand Data**

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

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

### **Worksheet I9 Direct Allocation**

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

- The total amount of direct allocation is found in column C. This amount must be attributed to one class, or to a subset of classes, in columns E - X.

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

## Worksheet O1

This is an output worksheet that shows the allocated revenue requirements and the revenue-to-cost ratios by rate class. The diagnostic cells in this sheet check that the allocated costs reconcile to the account totals entered in worksheet I-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 I6.1, substitute the proposed rates at Rows 33 – 36.
- At worksheet I8, data may need to be changed if the load forecast has been changed.
- On worksheet O1:
  - Cell C22 should now equal 1.00 and Rows 18 and 23 should be identical.
  - Cells D75 and beyond should show the newly-approved revenue to cost ratios.

### **Worksheet O2**

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

### **Worksheet O3.1**

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

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

### **Worksheet O3.6**

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

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

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

### **Worksheet O6**

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

### **Worksheets E2 and E4**

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

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

### **Worksheet E3**

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

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

### **Worksheet E5**

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

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

# 2019 Cost Allocation Model

## Sheet 1 Utility Information Sheet

Version 3.5

Name of LDC:

Application EB Number:

Date of Application:

**Contact Information:**

Name:

Title:

Phone Number:

E-Mail Address:

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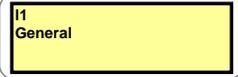
**\*\*Please Note: Colour Coding Legend \*\***

Input Cells	<input type="text"/>
Output Cells	<input type="text"/>
Exhibition	<input type="text"/>
Brought Forward	Brought Forward
Calculation	Calculation
Diagnostic	<input type="text"/>

**Brief Description of Each Worksheet's Function**

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

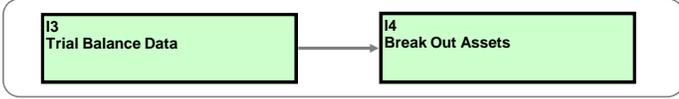
# 1. GENERAL



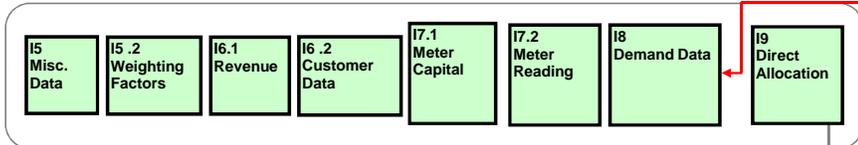
# 2. LDC INPUT - Rate Classes



# 3. LDC INPUT - Financial Data



# 4. LDC INPUT - Customer Data and Operating Stats



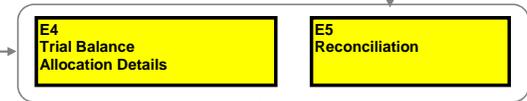
# 5. MODEL PROCESS - Categorization - OEB Defaults



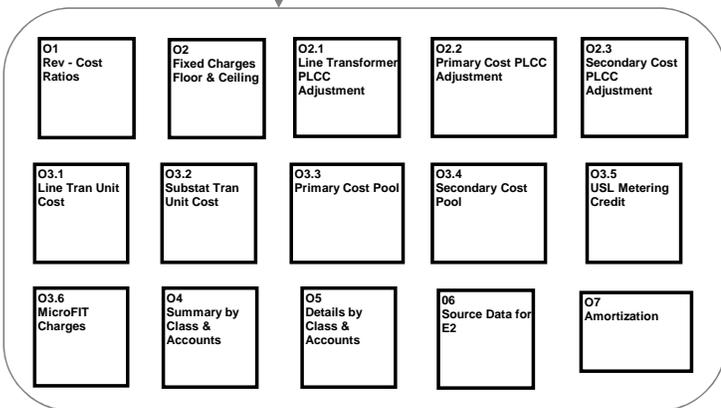
# 6. MODEL PROCESS - Allocators calculated from 4.



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



# 8. MODEL OUTPUT- Summaries by Rate Class





# 2019 Cost Allocation Model

**EB-2019-XXXX**

**Sheet 12 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

11-Jan-19

Please provide summary identification of this Run

NTRZ

	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	SENTINEL LIGHTING YES
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

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

# 2019 Cost Allocation Model

**EB-2019-XXXX**
**Sheet 13 Trial Balance Data**
Comparisons with RRWF
**RRWF Reference:**

9. cell F23	Return on Deemed Equity	\$2,960,756			
9. cell F19	Income Taxes (Grossed up)	\$877,089			
9. cell F22	Deemed Interest Expense	\$1,832,657			
9. cell F25	Service Revenue Requirement	\$20,320,837	<b>From this Sheet</b>		
	Revenue Requirement to be Used in this model (\$)	\$20,320,837	<b>\$20,320,837</b>	<b>Differences?</b>	<b>Rev Req Matches</b>
4. cell G19	Rate Base (\$)	\$75,685,469			
	Rate Base to be Used in this model (\$)	\$75,685,469	<b>\$75,685,469</b>		<b>Rate Base Matches</b>

Uniform System of Accounts - Detail Accounts

USoA Account #	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

1480	Portfolio Investments - Associated Companies	\$0			\$0
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	\$8,691			\$8,691
1510	Preliminary Survey and Investigation Charges	\$0			\$0
1515	Emission Allowance Inventory	\$0			\$0
1516	Emission Allowances Withheld	\$0			\$0
1518	RCVARetail	\$98,509			\$98,509
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	\$40,828			\$40,828
1532	Renewable Connection OM&A Deferral Account	\$0			\$0
1533	Renewable Connection Funding Adder Deferral Account	\$0			\$0
1534	Smart Grid Capital Deferral Account	\$217			\$217
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	\$62,467			\$62,467
1550	LV Variance Account	\$852,571			\$852,571
1555	Smart Meter Capital and Recovery Variance Account	(\$502,287)			(\$502,287)
1556	Smart Meter OM&A Variance Account	\$51,643			\$51,643
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	\$932,474			\$932,474
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	(\$2,625,052)			(\$2,625,052)
1580	RSVAWMS	(\$2,800,189)			(\$2,800,189)
1582	RSVAONE-TIME	\$55,767			\$55,767
1584	RSVANW	(\$594,249)			(\$594,249)
1586	RSVACN	\$718,473			\$718,473
1588	RSVAPOWER	\$4,887,299			\$4,887,299
1589	RSVA-GA	\$1,965,092			\$1,965,092
1590	Recovery of Regulatory Asset Balances	\$0			\$0
1592	2006 PILs Variance	\$0			\$0
1595	Reg Balance Control Account	(\$96,742)			(\$96,742)
1605	Electric Plant in Service - Control Account	\$0			\$0
1606	Organization	\$0			\$0
1608	Franchises and Consents	\$0			\$0
1610	Miscellaneous Intangible Plant	\$0	(\$1,254,566)		(\$1,254,566)
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	\$5,556,475			\$5,556,475
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	\$12,166,198			\$12,166,198
1825	Storage Battery Equipment	\$0			\$0
1830	Poles, Towers and Fixtures	\$20,328,526			\$20,328,526
1835	Overhead Conductors and Devices	\$15,900,702			\$15,900,702
1840	Underground Conduit	\$7,028,809			\$7,028,809
1845	Underground Conductors and Devices	\$15,072,636			\$15,072,636
1850	Line Transformers	\$12,760,799			\$12,760,799

1855	Services	\$9,674,275			\$9,674,275
1860	Meters	\$7,669,063			\$7,669,063
	blank row	\$0			\$0
1865	Other Installations on Customer's Premises	\$0			\$0
1870	Leased Property on Customer Premises	\$0			\$0
1875	Street Lighting and Signal Systems	\$0			\$0
1905	Land	\$0			\$0
1906	Land Rights		\$400,375		\$400,375
1908	Buildings and Fixtures	\$140,251			\$140,251
1910	Leasehold Improvements	\$1,502,691			\$1,502,691
1915	Office Furniture and Equipment	\$327,869			\$327,869
1920	Computer Equipment - Hardware	\$583,242			\$583,242
1925	Computer Software		\$854,191		\$854,191
1930	Transportation Equipment	\$1,305,869			\$1,305,869
1935	Stores Equipment	\$42,758			\$42,758
1940	Tools, Shop and Garage Equipment	\$211,418			\$211,418
1945	Measurement and Testing Equipment	\$30,256			\$30,256
1950	Power Operated Equipment	\$0			\$0
1955	Communication Equipment	\$0			\$0
1960	Miscellaneous Equipment	\$0			\$0
1965	Water Heater Rental Units	\$0			\$0
1970	Load Management Controls - Customer Premises	\$0			\$0
1975	Load Management Controls - Utility Premises	\$0			\$0
1980	System Supervisory Equipment	\$86,036			\$86,036
1985	Sentinel Lighting Rental Units	\$0			\$0
1990	Other Tangible Property	\$0			\$0
1995	Contributions and Grants - Credit	(\$33,832,328)			(\$33,832,328)
2005	Property Under Capital Leases	\$0			\$0
2010	Electric Plant Purchased or Sold	\$0			\$0
2020	Experimental Electric Plant Unclassified	\$0			\$0
2030	Electric Plant and Equipment Leased to Others	\$0			\$0
2040	Electric Plant Held for Future Use	\$0			\$0
2050	Completed Construction Not Classified--Electric	\$0			\$0
2055	Construction Work in Progress--Electric	\$1,043,537			\$1,043,537
2060	Electric Plant Acquisition Adjustment	\$0			\$0
2065	Other Electric Plant Adjustment	\$0			\$0
2070	Other Utility Plant	\$0			\$0
2075	Non-Utility Property Owned or Under Capital Leases	\$0			\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$15,118,215)			(\$15,118,215)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	(\$639,645)			(\$639,645)
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	\$0			\$0
2160	Accumulated Amortization of Other Utility Plant	\$0			\$0
2180	Accumulated Amortization of Non-Utility Property	\$0			\$0
2205	Accounts Payable	(\$8,169,664)			(\$8,169,664)
2208	Customer Credit Balances	(\$1,283,426)			(\$1,283,426)
2210	Current Portion of Customer Deposits	(\$596,000)			(\$596,000)
2215	Dividends Declared	\$0			\$0
2220	Miscellaneous Current and Accrued Liabilities	(\$3,143,645)			(\$3,143,645)
2225	Notes and Loans Payable	\$0			\$0
2240	Accounts Payable to Associated Companies	\$0			\$0
2242	Notes Payable to Associated Companies	\$0			\$0
2250	Debt Retirement Charges (DRC) Payable	\$0			\$0
2252	Transmission Charges Payable	\$0			\$0
2254	Electrical Safety Authority Fees Payable	\$0			\$0
2256	Independent Market Operator Fees and Penalties Payable	\$0			\$0
2260	Current Portion of Long Term Debt	(\$3,232,267)			(\$3,232,267)
2262	Ontario Hydro Debt - Current Portion	\$0			\$0
2264	Pensions and Employee Benefits - Current Portion	\$0			\$0
2268	Accrued Interest on Long Term Debt	(\$23,269)			(\$23,269)
2270	Matured Long Term Debt	\$0			\$0
2272	Matured Interest on Long Term Debt	\$0			\$0
2285	Obligations Under Capital Leases--Current	\$0			\$0
2290	Commodity Taxes	\$198,729			\$198,729
2292	Payroll Deductions / Expenses Payable	(\$21,513)			(\$21,513)
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	\$0			\$0
2296	Future Income Taxes - Current	\$0			\$0
2305	Accumulated Provision for Injuries and Damages	\$0			\$0
2306	Employee Future Benefits	(\$1,064,299)			(\$1,064,299)
2308	Other Pensions - Past Service Liability	\$0			\$0
2310	Vested Sick Leave Liability	\$0			\$0
2315	Accumulated Provision for Rate Refunds	\$0			\$0
2320	Other Miscellaneous Non-Current Liabilities	(\$2,459,106)			(\$2,459,106)
2325	Obligations Under Capital Lease--Non-Current	\$0			\$0
2330	Development Charge Fund	\$0			\$0
2335	Long Term Customer Deposits	(\$2,249,589)			(\$2,249,589)
2340	Collateral Funds Liability	\$0			\$0
2345	Unamortized Premium on Long Term Debt	\$0			\$0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	\$0			\$0
2350	Future Income Tax - Non-Current	\$2,458,842			\$2,458,842
2405	Other Regulatory Liabilities	(\$91,712)			(\$91,712)
2410	Deferred Gains from Disposition of Utility Plant	\$0			\$0
2415	Unamortized Gain on Reacquired Debt	\$0			\$0
2425	Other Deferred Credits	\$0			\$0
2435	Accrued Rate-Payer Benefit	\$0			\$0
2505	Debentures Outstanding - Long Term Portion	(\$26,072,837)			(\$26,072,837)
2510	Debenture Advances	\$0			\$0
2515	Reacquired Bonds	\$0			\$0
2520	Other Long Term Debt	(\$25,039,572)			(\$25,039,572)
2525	Term Bank Loans - Long Term Portion	\$0			\$0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	\$0			\$0
2550	Advances from Associated Companies	\$0			\$0

3005	Common Shares Issued	\$0			\$0
3008	Preference Shares Issued	\$0			\$0
3010	Contributed Surplus	\$0			\$0
3020	Donations Received	\$0			\$0
3022	Development Charges Transferred to Equity	\$0			\$0
3026	Capital Stock Held in Treasury	\$0			\$0
3030	Miscellaneous Paid-In Capital	(\$27,140,206)			(\$27,140,206)
3035	Installments Received on Capital Stock	\$0			\$0
3040	Appropriated Retained Earnings	(\$32,973)			(\$32,973)
3045	Unappropriated Retained Earnings	(\$18,494,925)			(\$18,494,925)
3046	Balance Transferred From Income	\$0	\$0	\$0	(\$2,960,756)
3047	Appropriations of Retained Earnings - Current Period	\$0			\$0
3048	Dividends Payable-Preference Shares	\$0			\$0
3049	Dividends Payable-Common Shares	\$0			\$0
3055	Adjustment to Retained Earnings	\$0			\$0
3065	Unappropriated Undistributed Subsidiary Earnings	\$0			\$0
3075	Non-Utility Shareholders' Equity	\$0			\$0
4006	Residential Energy Sales	(\$26,649,188)			(\$26,649,188)
4010	Commercial Energy Sales	(\$25,799,924)			(\$25,799,924)
4015	Industrial Energy Sales	\$0			\$0
4020	Energy Sales to Large Users	\$0			\$0
4025	Street Lighting Energy Sales	\$0			\$0
4030	Sentinel Lighting Energy Sales	\$0			\$0
4035	General Energy Sales	(\$9,194,861)			(\$9,194,861)
4040	Other Energy Sales to Public Authorities	\$0			\$0
4045	Energy Sales to Railroads and Railways	\$0			\$0
4050	Revenue Adjustment	\$20,909,069	(\$1,529,825)		\$19,379,244
4055	Energy Sales for Resale	\$0			\$0
4060	Interdepartmental Energy Sales	\$0			\$0
4062	Billed WMS	(\$2,667,040)			(\$2,667,040)
4064	Billed-One-Time	\$0			\$0
4066	Billed NW	(\$5,041,388)			(\$5,041,388)
4068	Billed CN	(\$4,516,020)			(\$4,516,020)
4069	Billed LV	\$0			\$0
4080	Distribution Services Revenue	(\$20,234,358)	\$2,871,132		(\$17,363,225)
4082	Retail Services Revenues	(\$18,524)			(\$18,524)
4084	Service Transaction Requests (STR) Revenues	(\$70)			(\$70)
4086	SSS Admin Charge	(\$132,502)			(\$132,502)
4090	Electric Services Incidental to Energy Sales	\$0			\$0
4105	Transmission Charges Revenue	\$0			\$0
4110	Transmission Services Revenue	\$0			\$0
4205	Interdepartmental Rents	\$0			\$0
4210	Rent from Electric Property	(\$221,339)			(\$221,339)
4215	Other Utility Operating Income	\$0			\$0
4220	Other Electric Revenues	\$0			\$0
4225	Late Payment Charges	(\$188,977)			(\$188,977)
4230	Sales of Water and Water Power	\$0			\$0
4235	Miscellaneous Service Revenues	(\$345,959)	\$345,959		\$0
4235-1	Account Set Up Charges	\$0	(\$119,392)		(\$119,392)
4235-90	Miscellaneous Service Revenues - Residual	\$0	(\$226,567)		(\$226,567)
4240	Provision for Rate Refunds	\$0			\$0
4245	Government Assistance Directly Credited to Income	(\$822,848)			(\$822,848)
4305	Regulatory Debits	\$0			\$0
4310	Regulatory Credits	\$0			\$0
4315	Revenues from Electric Plant Leased to Others	\$0			\$0
4320	Expenses of Electric Plant Leased to Others	\$0			\$0
4324	Special Purpose Charge Recovery	\$0			\$0
4325	Revenues from Merchandise, Jobbing, Etc.	\$0			\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0			\$0
4335	Profits and Losses from Financial Instrument Hedges	\$132,572			\$132,572
4340	Profits and Losses from Financial Instrument Investments	\$0			\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0			\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0			\$0
4355	Gain on Disposition of Utility and Other Property	(\$474,802)			(\$474,802)
4360	Loss on Disposition of Utility and Other Property	\$0			\$0
4365	Gains from Disposition of Allowances for Emission	\$0			\$0
4370	Losses from Disposition of Allowances for Emission	\$0			\$0
4375	Revenues from Non-Utility Operations	(\$2,955,674)			(\$2,955,674)
4380	Expenses of Non-Utility Operations	\$2,738,558			\$2,738,558
4385	Non-Utility Rental Income	\$0			\$0
4390	Miscellaneous Non-Operating Income	(\$129,209)			(\$129,209)
4395	Rate-Payer Benefit Including Interest	\$0			\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0			\$0
4405	Interest and Dividend Income	(\$566,837)			(\$566,837)
4415	Equity in Earnings of Subsidiary Companies	\$0			\$0
4505	Operation Supervision and Engineering	\$0			\$0
4510	Fuel	\$0			\$0
4515	Steam Expense	\$0			\$0
4520	Steam From Other Sources	\$0			\$0
4525	Steam Transferred--Credit	\$0			\$0
4530	Electric Expense	\$0			\$0
4535	Water For Power	\$0			\$0
4540	Water Power Taxes	\$0			\$0
4545	Hydraulic Expenses	\$0			\$0
4550	Generation Expense	\$0			\$0
4555	Miscellaneous Power Generation Expenses	\$0			\$0
4560	Rents	\$0			\$0
4565	Allowances for Emissions	\$0			\$0
4605	Maintenance Supervision and Engineering	\$0			\$0
4610	Maintenance of Structures	\$0			\$0
4615	Maintenance of Boiler Plant	\$0			\$0
4620	Maintenance of Electric Plant	\$0			\$0
4625	Maintenance of Reservoirs, Dams and Waterways	\$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

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

Asset Accounts Directly Allocated \$0

# 2019 Cost Allocation Model

EB-2019-XXXX

## Sheet 14 Break Out Worksheet - NTRZ

**Instructions:**  
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.  
\*\*Please see instructions tab for detailed instructions\*\*

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	\$62,052,251
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RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								EXPENSE ITEMS					
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	5705	5710	5715	5720	
											Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments	
1565	Conservation and Demand Management	\$0		-	-										
1805	Land	\$5,556,475		(\$5,556,475)	-										
1805-1	Land Station >50 kV	\$0	0.00%	\$0	-										
1805-2	Land Station <50 kV	\$0	100.00%	\$5,556,475	5,556,475	\$0	\$0	\$-	\$-	5,556,475	\$0	\$0	\$0	\$0	\$0
1806	Land Rights	\$0		\$0	-										
1806-1	Land Rights Station >50 kV	\$0	0.00%	\$0	-										
1806-2	Land Rights Station <50 kV	\$0	100.00%	\$0	-										
1808	Buildings and Fixtures	\$0		\$0	-										
1808-1	Buildings and Fixtures > 50 kV	\$0	0.00%	\$0	-										
1808-2	Buildings and Fixtures < 50 kV	\$0	100.00%	\$0	-										
1810	Leasehold Improvements	\$0		\$0	-										
1810-1	Leasehold Improvements >50 kV	\$0	0.00%	\$0	-										
1810-2	Leasehold Improvements <50 kV	\$0	100.00%	\$0	-										
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	-										
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$12,166,198		(\$12,166,198)	-										
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	0.00%	\$0	-										
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	94.80%	\$11,533,556	11,533,556			\$ (889,837)	\$ (639,645)	10,004,073	\$178,517				
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	5.20%	\$632,642	632,642			\$ (48,842)		583,801	\$9,799		\$182,676		
1825	Storage Battery Equipment	\$0		\$0	-										
1825-1	Storage Battery Equipment > 50 kV	\$0	0.00%	\$0	-										
1825-2	Storage Battery Equipment <50 kV	\$0	100.00%	\$0	-										
1830	Poles, Towers and Fixtures	\$20,328,526		(\$20,328,526)	-										
1830-1	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	0.00%	\$0	-										
1830-2	Poles, Towers and Fixtures - Primary	\$0	85.00%	\$17,279,247	17,279,247	(\$5,368,714)	\$570,788	\$ (1,602,649)		10,878,672	\$354,997				
1830-3	Poles, Towers and Fixtures - Secondary	\$0	15.00%	\$3,049,279	3,049,279	(\$2,400,771)	\$395,244	\$ (716,669)		187,083	\$158,747				
1835	Overhead Conductors and Devices	\$15,900,702		(\$15,900,702)	-										
1835-1	Overhead Conductors and Devices Subtransmission Bulk Delivery	\$0	0.00%	\$0	-										
1835-2	Overhead Conductors and Devices Primary	\$0	75.00%	\$11,925,527	11,925,527	(\$4,497,119)	\$478,122	\$ (1,640,706)		6,265,825	\$337,614				
1835-3	Overhead Conductors and Devices Secondary	\$0	25.00%	\$3,975,176	3,975,176	(\$1,580,089)	\$167,989	\$ (576,464)		1,986,632	\$118,621				
1840	Underground Conduit	\$7,028,809		(\$7,028,809)	-										
1840-1	Underground Conduit - Bulk Delivery	\$0	0.00%	\$0	-										
1840-2	Underground Conduit - Primary	\$0	100.00%	\$7,028,809	7,028,809	(\$1,719,286)	\$182,790	\$ (620,771)		4,971,542	\$105,288				
1840-3	Underground Conduit - Secondary	\$0	0.00%	\$0	-	(\$967,096)	\$102,819	\$ (292,934)		1,157,212	\$69,224				
1845	Underground Conductors and Devices	\$15,072,636		(\$15,072,636)	-										
1845-1	Underground Conductors and Devices - Bulk Delivery	\$0	0.00%	\$0	-										
1845-2	Underground Conductors and Devices - Primary	\$0	100.00%	\$15,072,636	15,072,636	(\$4,378,130)	\$465,472	\$ (2,426,285)		8,733,689	\$494,363				
1845-3	Underground Conductors and Devices - Secondary	\$0	0.00%	\$0	-	(\$1,382,569)	\$146,991	\$ (786,195)		2,001,773	\$156,112				
1850	Line Transformers	\$12,780,799		\$0	12,780,799	(\$4,877,129)	\$518,624	\$ (2,467,011)		5,935,184	\$504,966				
1855	Services	\$9,674,275		\$0	9,674,275	(\$3,697,471)	\$393,106	\$ (2,071,305)		4,298,605	\$428,154				
1860	Meters	\$7,669,063		\$0	7,669,063	(\$2,931,087)	\$311,626	\$ (2,232,984)		2,617,009	\$552,955				
<b>Total</b>		<b>\$106,157,484</b>		<b>\$0</b>	<b>\$106,157,484</b>	<b>(\$33,799,445)</b>	<b>\$3,593,473</b>	<b>(\$16,252,263)</b>	<b>(\$639,645)</b>	<b>\$9,059,604</b>	<b>\$3,458,847</b>	<b>\$0</b>	<b>\$182,676</b>	<b>\$0</b>	
<b>SUB TOTAL from 13</b>		<b>\$106,157,484</b>													
											5705	5710	5715	5720	

# 2019 Cost Allocation Model

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## Sheet 14 Break Out Worksheet - NTRZ

**Instructions:**

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

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

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	\$62,052,251
--	--------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								EXPENSE ITEMS					
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	5705	5710	5715	5720	
											Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments	
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments	
1905	Land	\$0			-					\$ -					
1906	Land Rights	\$400,375			400,375			\$ (76,575)		\$ 323,800		\$13,771			
1908	Buildings and Fixtures	\$140,251			140,251			\$ (19,731)		\$ 120,520		\$4,214			
1910	Leasehold Improvements	\$1,502,691			1,502,691			\$ (497,843)		\$ 1,004,848		\$141,480			
1915	Office Furniture and Equipment	\$327,889			327,889			\$ (118,772)		\$ 209,096		\$31,421			
1920	Computer Equipment - Hardware	\$583,242			583,242			\$ (338,210)		\$ 245,032		\$114,473			
1925	Computer Software	\$854,191			854,191			\$ (560,687)		\$ 293,504		\$285,179			
1930	Transportation Equipment	\$1,305,869			1,305,869			\$ (681,401)		\$ 624,467		\$0			
1935	Stores Equipment	\$42,758			42,758			\$ (22,697)		\$ 20,060		\$4,290			
1940	Tools, Shop and Garage Equipment	\$211,418			211,418			\$ (112,666)		\$ 98,753		\$27,392			
1945	Measurement and Testing Equipment	\$30,256			30,256			\$ (5,495)		\$ 24,761		\$3,038			
1950	Power Operated Equipment	\$0			-					\$ -		\$0			
1955	Communication Equipment	\$0			-					\$ -		\$0			
1960	Miscellaneous Equipment	\$0			-					\$ -		\$0			
1970	Load Management Controls - Customer Premises	\$0			-					\$ -		\$0			
1975	Load Management Controls - Utility Premises	\$0			-					\$ -		\$0			
1980	System Supervisory Equipment	\$86,036			86,036	(\$32,882)	\$3,496	\$ (31,865)		\$ 24,785		\$6,372			
1990	Other Tangible Property	\$0			-					\$ -		\$0			
2005	Property Under Capital Lease	\$0			-					\$ -		\$0			
2010	Electric Plant Purchased or Sold	\$0			-					\$ -		\$0			
<b>Total</b>		<b>\$5,484,955</b>			<b>\$0</b>	<b>\$5,484,955</b>	<b>(\$32,882)</b>	<b>\$3,496</b>	<b>(\$2,462,922)</b>	<b>\$0</b>	<b>\$2,992,646</b>	<b>\$631,630</b>	<b>\$0</b>	<b>\$0</b>	
<b>SUB TOTAL from B</b>		<b>\$5,484,955</b>													
<b>is Directly Allocated</b>		<b>\$0</b>													
<b>Grand Total</b>		<b>\$111,642,439</b>			<b>\$0</b>	<b>\$111,642,439</b>	<b>(\$33,832,328)</b>	<b>\$3,596,969</b>	<b>(\$18,715,185)</b>	<b>(\$639,645)</b>	<b>\$62,052,250</b>	<b>\$4,090,577</b>	<b>\$0</b>	<b>\$182,676</b>	<b>\$0</b>





Ontario Energy Board

# 2019 Cost Allocation Model

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**Sheet 15.1 Miscellaneous Data Worksheet - NTRZ**

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Structure KM (kMs of Roads in Service Area that have distribution line)	433.61
Deemed Equity Component of Rate Base (ref: RRWF 7. cell F24)	40%
Working Capital Allowance to be included in Rate Base (%)	15.0%
Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (%)	15%

# 2019 Cost Allocation Model

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**Sheet 1g.2 Weighting Factors Worksheet - NTRZ**

1	2	3	7	8	9
Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	SENTINEL LIGHTING	UNMETERED SCATTERED LOAD

Insert Weighting Factor for Services Account 1855

1.0	0.1	0.0	0.0	0.0	0.0
-----	-----	-----	-----	-----	-----

Insert Weighting Factor for Billing and Collecting

1.0	1.0	1.9	0.4	0.4	0.4
-----	-----	-----	-----	-----	-----



# 2019 Cost Allocation Model

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**Sheet I6.1 Revenue Worksheet - NTRZ**

Total kWhs from Load Forecast	655,906,325
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Total kW from Load Forecast	629,466
-----------------------------	---------

Deficiency/sufficiency ( RRWF 8. cell F51)	281,944
--	---------

Miscellaneous Revenue (RRWF 5. cell F48)	2,985,613
--	-----------

Billing Data	ID	Total	1	2	3	7	8	9
			Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	SENTINEL LIGHTING	UNMETERED SCATTERED LOAD
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

Existing Monthly Charge			\$27.61	\$31.01	\$140.62	\$3.24	\$3.30	\$17.91
Existing Distribution kWh Rate			\$0.00	\$0.02				\$0.02
Existing Distribution kW Rate					\$4.92	\$16.11	\$12.64	
Existing TOA Rate			\$0.85	\$0.85	\$0.85	\$0.85	\$0.85	\$0.85
Additional Charges			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Distribution Revenue from Rates		\$18,055,661	\$10,808,321	\$3,044,019	\$3,706,574	\$464,562	\$10,927	\$21,258
Transformer Ownership Allowance		\$438,492	\$0	\$0	\$438,492	\$0	\$0	\$0
Net Class Revenue	<b>CREV</b>	\$17,617,168	\$10,808,321	\$3,044,019	\$3,268,082	\$464,562	\$10,927	\$21,258



# 2019 Cost Allocation Model

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

## Bad Debt Data

Historic Year:	2015	167,051	89,371	9,131	68,550			
Historic Year:	2016	84,581	75,565	9,016	-			
Historic Year:	2017	97,567	87,305	10,262	-			
Three-year average		116,400	84,080	9,470	22,850	-	-	-

## 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	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

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Sheet 17.1 Meter Capital Worksheet - NTRZ

	Residential			GS <50			GENERAL SERVICE 50 TO 4,999 KW			Street Light			SENTINEL LIGHTING			UNMETERED SCATTERED LOAD			TOTAL		
	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
Allocation Percentage Weighted Factor			77.58%			14%			8%			0%			0%			0%			100%
Cost Relative to Residential Average Cost			1.00			1.84			9.29			0.96			-			-			1.16
<b>Total</b>	32622	7824777.169	239.8619695	3186	1407668.551	441.8294258	383	853502.1962	2228.465264	3	691.6995455	230.5665152	0	0	-	0	0	-	36194	10086639.62	278.6826439
<b>Meter Types</b>	<b>Cost per Meter (Installed)</b>																				
Single Phase 200 Amp - Urban	231	27.073	6242127.265	866	199670.6021			0		3	691.6995455			0			0		27.942	6442489.566	
Single Phase 200 Amp - Rural	236	4.042	954242.0967	0	0			0			0			0			0		4.042	954242.0967	
Central Meter	270	32	8624.835556	86	23179.24556		5	1347.630556			0			0			0		123	33151.71167	
Network Meter (Costs to be updated)	401	1,257	503864.5673	56	22447.42702		0	0			0			0			0		1,313	526311.9943	
Three-phase - No demand Smart Meters	532	218	115918.4044	2,165	1151208.007		0	0			0			0			0		2,383	1267126.411	
Demand without IT (usually three-phase)	859	0	0	13	11163.269		23	19750.399			0			0			0		36	30913.668	
Demand with IT	2,152	0	0	0	0		276	593975			0			0			0		276	593975	
Demand with IT and Interval Capability - Secondary	2,363	0	0		0		74	174825			0			0			0		74	174825	
Demand with IT and Interval Capability - Primary	26,913	0	0		0		1	26912.5			0			0			0		1	26912.5	
Demand with IT and Interval Capability - Special (WMP)	0	0	0		0			0			0			0			0		0	0	
LDC Specific - Demand with IT and Interval Capability - Secondary Power Quality	9,173	0	0		0		4	36691.66667			0			0			0		4	36691.66667	
		0	0		0			0			0			0			0		0	0	
		0	0		0			0			0			0			0		0	0	

# 2019 Cost Allocation Model

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Sheet I7.2 Meter Reading Worksheet - NTRZ

Weighting Factors based on Contractor Pricing

Description	1			2			3			7			8			9			TOTAL		
	Residential			GS <50			GENERAL SERVICE 50 TO 4,999 KW			Street Light			SENTINEL LIGHTING			UNMETERED SCATTERED LOAD					
	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
Allocation Percentage	89.36%			8.73%			1.91%			0.01%			0.00%			0.00%			100.00%		
Cost Relative to Residential Average Cost	1.00			1.00			1.82			1.00			0.00			0.00			4.82		
<b>Total</b>	32,622	32,622	1.00	3,186	3,186	1.00	384	697	1.82	3	3	1.00	-	-	0	-	-	0	36,195	36,508	5
<b>Factor</b>																					
Residential - Urban - Outside	0			0			0			0			0			0			-		-
Residential - Urban - Outside with other services	0			0			0			0			0			0			-		-
Residential - Urban - Inside	0			0			0			0			0			0			-		-
Residential - Urban - Inside - with other services	0			0			0			0			0			0			-		-
Residential - Rural - Outside	0			0			0			0			0			0			-		-
Residential - Rural - Outside with other services	0			0			0			0			0			0			-		-
Smart Meter	32,622	32,622	1.00	3,186	3,186	1.00	0			3	3	1.00	0			0			35,811	35,811	
Smart Meter with Demand	0			0			0			0			0			0			-		-
GS - Walking	0			0			305	381	1.25	0			0			0			305	381	
GS - Walking - with other services	0			0			0			0			0			0			-		-
GS - Vehicle with other services --- TOU Read	0			0			0			0			0			0			-		-
GS - Vehicle with other services	0			0			0			0			0			0			-		-
LDC Specific 3	0			0			0			0			0			0			-		-
LDC Specific 4	0			0			0			0			0			0			-		-
Interval	0			0			79	316	4.00	0			0			0			79	316	
LDC Specific 5	0			0			0			0			0			0			-		-
LDC Specific 6	0			0			0			0			0			0			-		-

# 2019 Cost Allocation Model

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**Sheet I8 Demand Data Worksheet - NTRZ**

This is an input sheet for demand allocators.

<b>CP TEST RESULTS</b>	<b>12 CP</b>
<b>NCP TEST RESULTS</b>	<b>4 NCP</b>

<b>Co-incident Peak</b>	<b>Indicator</b>
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

<b>Non-co-incident Peak</b>	<b>Indicator</b>
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes	Total	1	2	3	7	8	9
		Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	SENTINEL LIGHTING	UNMETERED SCATTERED LOAD
		CP Sanity Check	Pass	Pass	Pass	Check 4CP and 12CP	Check 4CP and 12CP
<b>CO-INCIDENT PEAK</b>							
<b>1 CP</b>							
Transformation CP TCP1	122,892	57,624	24,552	40,654	-	-	62
Bulk Delivery CP BCP1	122,892	57,624	24,552	40,654	-	-	62
Total Sytem CP DCP1	122,892	57,624	24,552	40,654	-	-	62
<b>4 CP</b>							
Transformation CP TCP4	456,185	216,764	83,093	155,443	575	56	254
Bulk Delivery CP BCP4	456,185	216,764	83,093	155,443	575	56	254
Total Sytem CP DCP4	456,185	216,764	83,093	155,443	575	56	254
<b>12 CP</b>							
Transformation CP TCP12	1,249,627	595,260	201,423	448,499	3,380	311	754
Bulk Delivery CP BCP12	1,249,627	595,260	201,423	448,499	3,380	311	754
Total Sytem CP DCP12	1,249,627	595,260	201,423	448,499	3,380	311	754
<b>NON CO INCIDENT PEAK</b>							
<b>1 NCP</b>							
Classification NCP from Load Data Provider DNCP1	144,822	65,588	30,917	47,557	610	84	66
Primary NCP PNCP1	144,822	65,588	30,917	47,557	610	84	66
Line Transformer NCP LTNCP1	97,079	63,899.14	24,318.27	8,101.92	610	84	66
Secondary NCP SNCP1	65,729	62,620.44	2,348.37	-	610	84	66
<b>4 NCP</b>							
Classification NCP from Load Data Provider DNCP4	540,851	244,761	110,586	182,532	2,398	316	258
Primary NCP PNCP4	540,851	244,761	110,586	182,532	2,398	316	258
Line Transformer NCP LTNCP4	359,510	238,458.53	86,983.21	31,096.57	2,398	316	258
Secondary NCP SNCP4	245,058	233,687	8,399.82	-	2,398	316	258
<b>12 NCP</b>							
Classification NCP from Load Data Provider DNCP12	1,426,599	650,527	272,622	494,943	6,979	774	754
Primary NCP PNCP12	1,426,599	650,527	272,622	494,943	6,979	774	754
Line Transformer NCP LTNCP12	941,038	633,776.26	214,435.26	84,319.62	6,979	774	754
Secondary NCP SNCP12	650,308	621,093.55	20,707.63	-	6,979	774	754

# 2019 Cost Allocation Model

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## Sheet 19 Direct Allocation Worksheet - NTRZ

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

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	1 Residential	2 GS <50	3 SERVICE 50 TO	7 Street Light	8 SENTINEL LIGHTING	9 ERRED SCATTERED LOAD
----------------	----------	-------------------	--	---------------	----------	-----------------	----------------	---------------------	------------------------

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

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

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

1805	Land	\$0	Yes						
1806	Land Rights	\$0	Yes						
1808	Buildings and Fixtures	\$0	Yes						
1810	Leasehold Improvements	\$0	Yes						
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	Yes						
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	Yes						
1825	Storage Battery Equipment	\$0	Yes						
1830	Poles, Towers and Fixtures	\$0	Yes						
1835	Overhead Conductors and Devices	\$0	Yes						
1840	Underground Conduit	\$0	Yes						
1845	Underground Conductors and Devices	\$0	Yes						
1850	Line Transformers	\$0	Yes						
1855	Services	\$0	Yes						
1860	Meters	\$0	Yes						
	blank row	\$0	Yes						
1905	Land	\$0	Yes						
1906	Land Rights	\$0	Yes						
1908	Buildings and Fixtures	\$0	Yes						
1910	Leasehold Improvements	\$0	Yes						
1915	Office Furniture and Equipment	\$0	Yes						
1920	Computer Equipment - Hardware	\$0	Yes						
1925	Computer Software	\$0	Yes						
1930	Transportation Equipment	\$0	Yes						
1935	Stores Equipment	\$0	Yes						
1940	Tools, Shop and Garage Equipment	\$0	Yes						
1945	Measurement and Testing Equipment	\$0	Yes						
1950	Power Operated Equipment	\$0	Yes						
1955	Communication Equipment	\$0	Yes						
1960	Miscellaneous Equipment	\$0	Yes						
1970	Load Management Controls - Customer Premises	\$0	Yes						
1975	Load Management Controls - Utility Premises	\$0	Yes						

### Demand Related

USoA Account #	Accounts	Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW
----------------	----------	-------------	--------	--------------------------------

1805	Land	\$0	\$0	\$0
1806	Land Rights	\$0	\$0	\$0
1808	Buildings and Fixtures	\$0	\$0	\$0
1810	Leasehold Improvements	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0
1825	Storage Battery Equipment	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0	\$0
1835	Overhead Conductors and Devices	\$0	\$0	\$0
1840	Underground Conduit	\$0	\$0	\$0
1845	Underground Conductors and Devices	\$0	\$0	\$0
1850	Line Transformers	\$0	\$0	\$0
1855	Services	\$0	\$0	\$0
1860	Meters	\$0	\$0	\$0
0	blank row	\$0	\$0	\$0
1905	Land	\$0	\$0	\$0
1906	Land Rights	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$0	\$0	\$0
1925	Computer Software	\$0	\$0	\$0
1930	Transportation Equipment	\$0	\$0	\$0
1935	Stores Equipment	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$0	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0

1980	System Supervisory Equipment	\$0	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						
	<b>Directly Allocated Net Fixed Assets</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5005	Operation Supervision and Engineering	\$0	Yes						
5010	Load Dispatching	\$0	Yes						
5012	Station Buildings and Fixtures Expense	\$0	Yes						
5014	Transformer Station Equipment - Operation Labour	\$0	Yes						
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	Yes						
5016	Distribution Station Equipment - Operation Labour	\$0	Yes						
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	Yes						
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	Yes						
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	Yes						
5030	Overhead Subtransmission Feeders - Operation	\$0	Yes						
5035	Overhead Distribution Transformers- Operation	\$0	Yes						
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	Yes						
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	Yes						
5050	Underground Subtransmission Feeders - Operation	\$0	Yes						
5055	Underground Distribution Transformers - Operation	\$0	Yes						
5065	Meter Expense	\$0	Yes						
5070	Customer Premises - Operation Labour	\$0	Yes						
5075	Customer Premises - Materials and Expenses	\$0	Yes						
5085	Miscellaneous Distribution Expense	\$0	Yes						
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	Yes						
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	Yes						
5096	Other Rent	\$0	Yes						
5105	Maintenance Supervision and Engineering	\$0	Yes						
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	Yes						
5112	Maintenance of Transformer Station Equipment	\$0	Yes						
5114	Maintenance of Distribution Station Equipment	\$0	Yes						
5120	Maintenance of Poles, Towers and Fixtures	\$0	Yes						
5125	Maintenance of Overhead Conductors and Devices	\$0	Yes						
5130	Maintenance of Overhead Services	\$0	Yes						
5135	Overhead Distribution Lines and Feeders - Right of Way	\$0	Yes						

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	\$0		\$0		\$0			
2050	Completed Construction Not Classified-- Electric	\$0		\$0		\$0			
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0		\$0		\$0			
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0		\$0		\$0			
	<b>Directly Allocated Net Fixed Assets</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>			
5005	Operation Supervision and Engineering	\$0		\$0		\$0			
5010	Load Dispatching	\$0		\$0		\$0			
5012	Station Buildings and Fixtures Expense	\$0		\$0		\$0			
5014	Transformer Station Equipment - Operation Labour	\$0		\$0		\$0			
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0		\$0		\$0			
5016	Distribution Station Equipment - Operation Labour	\$0		\$0		\$0			
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0		\$0		\$0			
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0		\$0		\$0			
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0		\$0		\$0			
5030	Overhead Subtransmission Feeders - Operation	\$0		\$0		\$0			
5035	Overhead Distribution Transformers- Operation	\$0		\$0		\$0			
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0		\$0		\$0			
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0		\$0		\$0			
5050	Underground Subtransmission Feeders - Operation	\$0		\$0		\$0			
5055	Underground Distribution Transformers - Operation	\$0		\$0		\$0			
5065	Meter Expense	\$0		\$0		\$0			
5070	Customer Premises - Operation Labour	\$0		\$0		\$0			
5075	Customer Premises - Materials and Expenses	\$0		\$0		\$0			
5085	Miscellaneous Distribution Expense	\$0		\$0		\$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 Supervision and Engineering	\$0		\$0		\$0			
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0		\$0		\$0			
5112	Maintenance of Transformer Station Equipment	\$0		\$0		\$0			
5114	Maintenance of Distribution Station Equipment	\$0		\$0		\$0			
5120	Maintenance of Poles, Towers and Fixtures	\$0		\$0		\$0			
5125	Maintenance of Overhead Conductors and Devices	\$0		\$0		\$0			
5130	Maintenance of Overhead Services	\$0		\$0		\$0			
5135	Overhead Distribution Lines and Feeders - Right of Way	\$0		\$0		\$0			

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

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

5680	Electrical Safety Authority Fees	\$0	Yes						
5685	Independent Market Operator Fees and Penalties	\$0	Yes						
5705	Amortization Expense - Property, Plant, and Equipment	\$0	Yes						
5710	Amortization of Limited Term Electric Plant	\$0	Yes						
5715	Amortization of Intangibles and Other Electric Plant	\$0	Yes						
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	Yes						
6105	Taxes Other Than Income Taxes	\$0	Yes						
6205	Sub-account LEAP Funding	\$0	Yes						
6210	Life Insurance	\$0	Yes						
6215	Penalties	\$0	Yes						
6225	Other Deductions	\$0	Yes						
	Total Expenses				\$0	\$0	\$0	\$0	\$0
	Depreciation Expense				\$0	\$0	\$0	\$0	\$0

5680	Electrical Safety Authority Fees	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$0	\$0	\$0
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0
6105	Taxes Other Than Income Taxes	\$0	\$0	\$0
6205	Sub-account LEAP Funding	\$0	\$0	\$0
6210	Life Insurance	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0
	Total Expenses	\$0	\$0	\$0
	Depreciation Expense	\$0	\$0	\$0

Total Net Fixed Assets Excluding Gen Plant	\$59,059,604	Allocated	Residential	GS <50	L SERVICE 50 TO 4	Street Light	ENTINEL LIGHTIN	ERED SCATTERED LOAD
Approved Total PILs	\$877,089	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Approved Total Return on Debt	\$1,832,657	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Approved Total Return on Equity	\$2,960,756	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0

























# 2019 Cost Allocation Model

**EB-2018-XXXX**
**Sheet 01 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**

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

# 2019 Cost Allocation Model

EB-2019-XXXX

## Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - NTRZ

Output sheet showing minimum and maximum level for Monthly Fixed Charge

### Summary

Customer Unit Cost per month - Avoided Cost  
 Customer Unit Cost per month - Directly Related  
 Customer Unit Cost per month - Minimum System with PLCC Adjustment  
 Existing Approved Fixed Charge

	1	2	3	7	8	9
	Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	SENTINEL LIGHTING	UNMETERED SCATTERED LOAD
Customer Unit Cost per month - Avoided Cost	\$5.69	\$6.97	\$15.80	\$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	GENERAL SERVICE 50 TO 4,999 KW	Street Light	SENTINEL LIGHTING	UNMETERED SCATTERED LOAD	
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
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$59,059,604</b>	<b>\$34,316,339</b>	<b>\$10,121,149</b>	<b>\$14,363,470</b>	<b>\$194,200</b>	<b>\$31,673</b>	<b>\$32,773</b>
<b>Total Administration and General Expense</b>	<b>\$5,283,157</b>	<b>\$3,810,453</b>	<b>\$690,194</b>	<b>\$715,956</b>	<b>\$61,106</b>	<b>\$2,621</b>	<b>\$2,827</b>
<b>Total O&amp;M</b>	<b>\$5,093,925</b>	<b>\$3,714,701</b>	<b>\$653,789</b>	<b>\$659,311</b>	<b>\$60,905</b>	<b>\$2,506</b>	<b>\$2,714</b>

### Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

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

CWMC

<b>Misc Revenue</b>									
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
<b>Sub-total</b>		<b>(\$207,572)</b>	<b>(\$120,685)</b>	<b>(\$33,600)</b>	<b>(\$52,716)</b>	<b>(\$292)</b>	<b>(\$79)</b>	<b>(\$200)</b>	
<b>Operation</b>									
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
<b>Sub-total</b>		<b>\$254,845</b>	<b>\$189,664</b>	<b>\$25,725</b>	<b>\$10,754</b>	<b>\$28,457</b>	<b>\$100</b>	<b>\$144</b>	
<b>Maintenance</b>									
5175	Maintenance of Meters	\$186,154	\$144,411	\$25,979	\$15,752	\$13	\$0	\$0	1860
<b>Billing and Collection</b>									
5310	Meter Reading Expense	\$384,985	\$344,004	\$33,597	\$7,353	\$32	\$0	\$0	CWMB
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
<b>Sub-total</b>		<b>\$1,551,378</b>	<b>\$1,384,706</b>	<b>\$135,236</b>	<b>\$30,278</b>	<b>\$73</b>	<b>\$445</b>	<b>\$639</b>	
<b>Total Operation, Maintenance and Billing</b>		<b>\$1,992,378</b>	<b>\$1,718,781</b>	<b>\$186,941</b>	<b>\$56,784</b>	<b>\$28,543</b>	<b>\$545</b>	<b>\$783</b>	
<b>Amortization Expense - Meters</b>									
	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	
<b>Total</b>		<b>\$2,594,738</b>	<b>\$2,226,006</b>	<b>\$266,578</b>	<b>\$72,800</b>	<b>\$28,306</b>	<b>\$465</b>	<b>\$584</b>	

## Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	7	8	9	
			Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	SENTINEL LIGHTING	UNMETERED SCATTERED LOAD	
1860	<b>Distribution Plant</b>								
	Meters	\$7,669,063	\$5,949,326	\$1,070,277	\$648,934	\$526	\$0	\$0	CWMC
<b>Accumulated Amortization</b>									
	Accum. Amortization of Electric Utility Plant - Meters only	(\$4,852,055)	(\$3,764,013)	(\$677,142)	(\$410,567)	(\$333)	\$0	\$0	
	<b>Meter Net Fixed Assets</b>	<b>\$2,817,009</b>	<b>\$2,185,313</b>	<b>\$393,135</b>	<b>\$238,367</b>	<b>\$193</b>	<b>\$0</b>	<b>\$0</b>	
	<b>Allocated General Plant Net Fixed Assets</b>	<b>\$147,957</b>	<b>\$119,377</b>	<b>\$18,289</b>	<b>\$10,266</b>	<b>\$25</b>	<b>\$0</b>	<b>\$0</b>	
	<b>Meter Net Fixed Assets Including General Plant</b>	<b>\$2,964,965</b>	<b>\$2,304,690</b>	<b>\$411,424</b>	<b>\$248,634</b>	<b>\$218</b>	<b>\$0</b>	<b>\$0</b>	
<b>Misc Revenue</b>									
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
<b>Sub-total</b>		<b>(\$207,572)</b>	<b>(\$120,685)</b>	<b>(\$33,600)</b>	<b>(\$52,716)</b>	<b>(\$292)</b>	<b>(\$79)</b>	<b>(\$200)</b>	
<b>Operation</b>									
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
<b>Sub-total</b>		<b>\$254,845</b>	<b>\$189,664</b>	<b>\$25,725</b>	<b>\$10,754</b>	<b>\$28,457</b>	<b>\$100</b>	<b>\$144</b>	

<b>Maintenance</b>									
5175	Maintenance of Meters	\$186,154	\$144,411	\$25,979	\$15,752	\$13	\$0	\$0	1860
<b>Billing and Collection</b>									
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
<b>Sub-total</b>		<b>\$1,551,378</b>	<b>\$1,384,706</b>	<b>\$135,236</b>	<b>\$30,278</b>	<b>\$73</b>	<b>\$445</b>	<b>\$639</b>	
<b>Total Operation, Maintenance and Billing</b>		<b>\$1,992,378</b>	<b>\$1,718,781</b>	<b>\$186,941</b>	<b>\$56,784</b>	<b>\$28,543</b>	<b>\$545</b>	<b>\$783</b>	
<b>Amortization Expense - Meters</b>		<b>\$552,955</b>	<b>\$428,958</b>	<b>\$77,169</b>	<b>\$46,789</b>	<b>\$38</b>	<b>\$0</b>	<b>\$0</b>	
<b>Amortization Expense - General Plant assigned to Meters</b>		<b>\$31,228</b>	<b>\$25,196</b>	<b>\$3,860</b>	<b>\$2,167</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>	
<b>Admin and General</b>		<b>\$2,052,123</b>	<b>\$1,763,085</b>	<b>\$197,350</b>	<b>\$61,663</b>	<b>\$28,638</b>	<b>\$570</b>	<b>\$816</b>	
<b>Allocated PILs</b>		<b>\$41,835</b>	<b>\$32,454</b>	<b>\$5,838</b>	<b>\$3,540</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>	
<b>Allocated Debt Return</b>		<b>\$87,414</b>	<b>\$67,812</b>	<b>\$12,199</b>	<b>\$7,397</b>	<b>\$6</b>	<b>\$0</b>	<b>\$0</b>	
<b>Allocated Equity Return</b>		<b>\$141,221</b>	<b>\$109,553</b>	<b>\$19,709</b>	<b>\$11,950</b>	<b>\$10</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total</b>		<b>\$4,691,581</b>	<b>\$4,025,155</b>	<b>\$469,466</b>	<b>\$137,575</b>	<b>\$56,951</b>	<b>\$1,035</b>	<b>\$1,400</b>	

### Scenario 3

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

USoA Account #	Accounts	Total	1 Residential	2 GS <50	3 GENERAL SERVICE 50 TO 4,999 KW	7 Street Light	8 SENTINEL LIGHTING	9 UNMETERED SCATTERED LOAD	
<b>Distribution Plant</b>									
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CDMPP
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	BCP
1830-3	Poles, Towers and Fixtures - Primary	\$6,047,737	\$5,391,948	\$526,600	\$63,470	\$52,827	\$5,289	\$7,603	PNCP
1830-5	Poles, Towers and Fixtures - Secondary	\$1,067,248	\$819,599	\$6,368	\$0	\$239,227	\$842	\$1,210	SNCP
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	BCP
1835-3	Overhead Conductors and Devices - Primary	\$4,173,934	\$3,721,332	\$363,441	\$43,805	\$36,459	\$3,650	\$5,247	PNCP
1835-5	Overhead Conductors and Devices - Secondary	\$1,391,311	\$1,068,466	\$8,302	\$0	\$311,868	\$1,098	\$1,578	SNCP
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	BCP
1840-4	Underground Conduit - Primary	\$2,460,083	\$2,193,323	\$214,209	\$25,818	\$21,489	\$2,152	\$3,093	PNCP
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	SNCP
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	BCP
1845-3	Underground Conductors and Devices - Primary	\$5,275,423	\$4,703,380	\$459,352	\$55,364	\$46,080	\$4,614	\$6,632	PNCP
1845-4	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	SNCP
1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1850	Line Transformers	\$3,828,240	\$3,483,166	\$274,646	\$26,851	\$35,028	\$3,507	\$5,041	LTNCP
1855	Services	\$9,674,275	\$9,668,569	\$5,706	\$0	\$0	\$0	\$0	CWCS
1860	Meters	\$7,669,063	\$5,949,326	\$1,070,277	\$648,934	\$526	\$0	\$0	CWMC
									0
<b>Sub-total</b>		<b>\$41,587,314</b>	<b>\$36,999,111</b>	<b>\$2,928,901</b>	<b>\$864,241</b>	<b>\$743,503</b>	<b>\$21,152</b>	<b>\$30,405</b>	
<b>Accumulated Amortization</b>									
Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters									
		(\$22,238,585)	(\$19,535,912)	(\$1,467,375)	(\$500,069)	(\$710,002)	(\$10,349)	(\$14,877)	
<b>Customer Related Net Fixed Assets</b>		<b>\$19,348,729</b>	<b>\$17,463,199</b>	<b>\$1,461,526</b>	<b>\$364,172</b>	<b>\$33,501</b>	<b>\$10,802</b>	<b>\$15,528</b>	
<b>Allocated General Plant Net Fixed Assets</b>		<b>\$1,043,382</b>	<b>\$953,960</b>	<b>\$67,990</b>	<b>\$15,685</b>	<b>\$4,332</b>	<b>\$590</b>	<b>\$825</b>	
<b>Customer Related NFA Including General Plant</b>		<b>\$20,392,111</b>	<b>\$18,417,158</b>	<b>\$1,529,516</b>	<b>\$379,857</b>	<b>\$37,833</b>	<b>\$11,392</b>	<b>\$16,353</b>	

<b>Misc Revenue</b>									
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
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
<b>Sub-total</b>		<b>(\$207,572)</b>	<b>(\$120,685)</b>	<b>(\$33,600)</b>	<b>(\$52,716)</b>	<b>(\$292)</b>	<b>(\$79)</b>	<b>(\$200)</b>	
<b>Operating and Maintenance</b>									
5005	Operation Supervision and Engineering	\$138,259	\$125,338	\$7,791	\$1,938	\$2,983	\$86	\$124	1815-1855
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1815-1855
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$13,165	\$11,422	\$939	\$111	\$665	\$11	\$16	1830 & 1835
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$1,226	\$1,063	\$87	\$10	\$62	\$1	\$2	1830 & 1835
5035	Overhead Distribution Transformers- Operation	\$919	\$836	\$66	\$6	\$8	\$1	\$1	1850
5040	Underground Distribution Lines and Feeders - Operation Labour	\$121,630	\$108,441	\$10,591	\$1,276	\$1,062	\$106	\$153	1840 & 1845
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$285	\$255	\$25	\$3	\$2	\$0	\$0	1840 & 1845
5055	Underground Distribution Transformers - Operation	\$759	\$690	\$54	\$5	\$7	\$1	\$1	1850
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
5085	Miscellaneous Distribution Expense	\$227,217	\$205,982	\$12,804	\$3,185	\$4,902	\$141	\$203	1815-1855
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1840 & 1845
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$10,959	\$9,508	\$782	\$93	\$553	\$9	\$14	1830 & 1835
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O&M
5105	Maintenance Supervision and Engineering	\$92,679	\$84,017	\$5,222	\$1,299	\$2,000	\$57	\$83	1815-1855
5120	Maintenance of Poles, Towers and Fixtures	\$16,024	\$13,989	\$1,200	\$143	\$658	\$14	\$20	1830
5125	Maintenance of Overhead Conductors and Devices	\$154,248	\$132,755	\$10,303	\$1,214	\$9,654	\$132	\$189	1835
5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1855
5135	Overhead Distribution Lines and Feeders - Right of Way	\$34,783	\$30,178	\$2,482	\$294	\$1,757	\$30	\$43	1830 & 1835
5145	Maintenance of Underground Conduit	\$244	\$217	\$21	\$3	\$2	\$0	\$0	1840
5150	Maintenance of Underground Conductors and Devices	\$87,431	\$77,950	\$7,613	\$918	\$764	\$76	\$110	1845
5155	Maintenance of Underground Services	\$58,528	\$58,493	\$35	\$0	\$0	\$0	\$0	1855
5160	Maintenance of Line Transformers	\$35,436	\$32,242	\$2,542	\$249	\$324	\$32	\$47	1850
5175	Maintenance of Meters	\$186,154	\$144,411	\$25,979	\$15,752	\$13	\$0	\$0	1860
<b>Sub-total</b>		<b>\$1,434,791</b>	<b>\$1,227,454</b>	<b>\$114,262</b>	<b>\$37,253</b>	<b>\$53,874</b>	<b>\$798</b>	<b>\$1,150</b>	
<b>Billing and Collection</b>									
5305	Supervision	\$159,389	\$142,213	\$13,889	\$3,133	\$6	\$61	\$87	CWNB
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
5335	Bad Debt Expense	\$134,026	\$96,812	\$10,904	\$26,310	\$0	\$0	\$0	BDHA
5340	Miscellaneous Customer Accounts Expenses	\$541	\$483	\$47	\$11	\$0	\$0	\$0	CWNB
<b>Sub-total</b>		<b>\$1,845,334</b>	<b>\$1,624,214</b>	<b>\$160,076</b>	<b>\$59,732</b>	<b>\$79</b>	<b>\$506</b>	<b>\$727</b>	
<b>Sub Total Operating, Maintenance and Billing</b>		<b>\$3,280,125</b>	<b>\$2,851,668</b>	<b>\$274,338</b>	<b>\$96,985</b>	<b>\$53,953</b>	<b>\$1,304</b>	<b>\$1,877</b>	
<b>Amortization Expense - Customer Related</b>									
<b>Amortization Expense - General Plant assigned to Meters</b>									
	\$220,217	\$201,343	\$14,350	\$3,310	\$914	\$125	\$174		
<b>Admin and General</b>	<b>\$3,377,556</b>	<b>\$2,925,173</b>	<b>\$289,615</b>	<b>\$105,317</b>	<b>\$54,132</b>	<b>\$1,364</b>	<b>\$1,955</b>		
<b>Allocated PILs</b>	<b>\$287,346</b>	<b>\$259,344</b>	<b>\$21,705</b>	<b>\$5,408</b>	<b>\$498</b>	<b>\$160</b>	<b>\$231</b>		
<b>Allocated Debt Return</b>	<b>\$600,403</b>	<b>\$541,894</b>	<b>\$45,352</b>	<b>\$11,300</b>	<b>\$1,040</b>	<b>\$335</b>	<b>\$482</b>		
<b>Allocated Equity Return</b>	<b>\$969,984</b>	<b>\$875,459</b>	<b>\$73,269</b>	<b>\$18,257</b>	<b>\$1,679</b>	<b>\$542</b>	<b>\$778</b>		

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
<b>Total</b>	<b>\$9,494,220</b>	<b>\$8,261,975</b>	<b>\$759,708</b>	<b>\$314,575</b>	<b>\$149,180</b>	<b>\$3,633</b>	<b>\$5,149</b>

Below: Grouping to avoid disclosure

## Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	SENTINEL LIGHTING	UNMETERED SCATTERED LOAD
<b>Distribution Plant</b>							
CWMC	\$ 7,669,063	\$ 5,949,326	\$ 1,070,277	\$ 648,934	\$ 526	\$ -	\$ -
<b>Accumulated Amortization</b>							
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	\$ 193	\$ -	\$ -
<b>Misc Revenue</b>							
CWNB	\$ (18,594)	\$ (13,484)	\$ (2,408)	\$ (2,464)	\$ (219)	\$ (9)	\$ (10)
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (188,977)	\$ (107,201)	\$ (31,192)	\$ (50,251)	\$ (73)	\$ (70)	\$ (190)
<b>Sub-total</b>	<b>\$ (207,572)</b>	<b>\$ (120,685)</b>	<b>\$ (33,600)</b>	<b>\$ (52,716)</b>	<b>\$ (292)</b>	<b>\$ (79)</b>	<b>\$ (200)</b>
<b>Operation</b>							
CWMC	\$ 112,893	\$ 87,577	\$ 15,755	\$ 9,553	\$ 8	\$ -	\$ -
CCA	\$ 141,953	\$ 102,087	\$ 9,970	\$ 1,202	\$ 28,449	\$ 100	\$ 144
<b>Sub-total</b>	<b>\$ 254,845</b>	<b>\$ 189,664</b>	<b>\$ 25,725</b>	<b>\$ 10,754</b>	<b>\$ 28,457</b>	<b>\$ 100</b>	<b>\$ 144</b>
<b>Maintenance</b>							
1860	\$ 186,154	\$ 144,411	\$ 25,979	\$ 15,752	\$ 13	\$ -	\$ -
<b>Billing and Collection</b>							
CWMR	\$ 384,985	\$ 344,004	\$ 33,597	\$ 7,353	\$ 32	\$ -	\$ -
CWNB	\$ 1,166,394	\$ 1,040,703	\$ 101,639	\$ 22,926	\$ 42	\$ 445	\$ 639
<b>Sub-total</b>	<b>\$ 1,551,378</b>	<b>\$ 1,384,706</b>	<b>\$ 135,236</b>	<b>\$ 30,278</b>	<b>\$ 73</b>	<b>\$ 445</b>	<b>\$ 639</b>
<b>Total Operation, Maintenance and Billing</b>	<b>\$ 1,992,378</b>	<b>\$ 1,718,781</b>	<b>\$ 186,941</b>	<b>\$ 56,784</b>	<b>\$ 28,543</b>	<b>\$ 545</b>	<b>\$ 783</b>
<b>Amortization Expense - Meters</b>	<b>\$ 552,955</b>	<b>\$ 428,958</b>	<b>\$ 77,169</b>	<b>\$ 46,789</b>	<b>\$ 38</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Allocated PILs</b>	<b>\$ 39,748</b>	<b>\$ 30,773</b>	<b>\$ 5,579</b>	<b>\$ 3,394</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Allocated Debt Return</b>	<b>\$ 83,053</b>	<b>\$ 64,299</b>	<b>\$ 11,657</b>	<b>\$ 7,091</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Allocated Equity Return</b>	<b>\$ 134,176</b>	<b>\$ 103,879</b>	<b>\$ 18,832</b>	<b>\$ 11,456</b>	<b>\$ 9</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>\$ 2,594,738</b>	<b>\$ 2,226,006</b>	<b>\$ 266,578</b>	<b>\$ 72,800</b>	<b>\$ 28,306</b>	<b>\$ 465</b>	<b>\$ 584</b>

## Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	SENTINEL LIGHTING	UNMETERED SCATTERED LOAD
<b>Distribution Plant</b>							
CWMC	\$ 7,669,063	\$ 5,949,326	\$ 1,070,277	\$ 648,934	\$ 526	\$ -	\$ -
<b>Accumulated Amortization</b>							
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	\$ 193	\$ -	\$ -
Allocated General Plant Net Fixed Assets	\$ 147,957	\$ 119,377	\$ 18,289	\$ 10,266	\$ 25	\$ -	\$ -
<b>Meter Net Fixed Assets Including General Plant</b>	<b>\$ 2,964,965</b>	<b>\$ 2,304,690</b>	<b>\$ 411,424</b>	<b>\$ 248,634</b>	<b>\$ 218</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Misc Revenue</b>							
CWNB	\$ (18,594)	\$ (13,484)	\$ (2,408)	\$ (2,464)	\$ (219)	\$ (9)	\$ (10)
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (188,977)	\$ (107,201)	\$ (31,192)	\$ (50,251)	\$ (73)	\$ (70)	\$ (190)
<b>Sub-total</b>	<b>\$ (207,572)</b>	<b>\$ (120,685)</b>	<b>\$ (33,600)</b>	<b>\$ (52,716)</b>	<b>\$ (292)</b>	<b>\$ (79)</b>	<b>\$ (200)</b>
<b>Operation</b>							
CWMC	\$ 112,893	\$ 87,577	\$ 15,755	\$ 9,553	\$ 8	\$ -	\$ -
CCA	\$ 141,953	\$ 102,087	\$ 9,970	\$ 1,202	\$ 28,449	\$ 100	\$ 144
<b>Sub-total</b>	<b>\$ 254,845</b>	<b>\$ 189,664</b>	<b>\$ 25,725</b>	<b>\$ 10,754</b>	<b>\$ 28,457</b>	<b>\$ 100</b>	<b>\$ 144</b>
<b>Maintenance</b>							
1860	\$ 186,154	\$ 144,411	\$ 25,979	\$ 15,752	\$ 13	\$ -	\$ -
<b>Billing and Collection</b>							
CWMR	\$ 384,985	\$ 344,004	\$ 33,597	\$ 7,353	\$ 32	\$ -	\$ -
CWNB	\$ 1,166,394	\$ 1,040,703	\$ 101,639	\$ 22,926	\$ 42	\$ 445	\$ 639
<b>Sub-total</b>	<b>\$ 1,551,378</b>	<b>\$ 1,384,706</b>	<b>\$ 135,236</b>	<b>\$ 30,278</b>	<b>\$ 73</b>	<b>\$ 445</b>	<b>\$ 639</b>
<b>Total Operation, Maintenance and Billing</b>	<b>\$ 1,992,378</b>	<b>\$ 1,718,781</b>	<b>\$ 186,941</b>	<b>\$ 56,784</b>	<b>\$ 28,543</b>	<b>\$ 545</b>	<b>\$ 783</b>
<b>Amortization Expense - Meters</b>							
Amortization Expense - General Plant assigned to Meters	\$ 552,955	\$ 428,958	\$ 77,169	\$ 46,789	\$ 38	\$ -	\$ -
Admin and General	\$ 31,228	\$ 25,196	\$ 3,860	\$ 2,167	\$ 5	\$ -	\$ -
Allocated PILs	\$ 2,052,123	\$ 1,763,085	\$ 197,350	\$ 61,663	\$ 28,638	\$ 570	\$ 816
Allocated Debt Return	\$ 41,835	\$ 32,454	\$ 5,838	\$ 3,540	\$ 3	\$ -	\$ -
Allocated Equity Return	\$ 87,414	\$ 67,812	\$ 12,199	\$ 7,397	\$ 6	\$ -	\$ -
	\$ 141,221	\$ 109,553	\$ 19,709	\$ 11,950	\$ 10	\$ -	\$ -
<b>Total</b>	<b>\$ 4,691,581</b>	<b>\$ 4,025,155</b>	<b>\$ 469,466</b>	<b>\$ 137,575</b>	<b>\$ 56,951</b>	<b>\$ 1,035</b>	<b>\$ 1,400</b>

### 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 4,999 KW	Street Light	SENTINEL LIGHTING	UNMETERED SCATTERED LOAD
<b>Distribution Plant</b>								
	CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PNCP	\$ 17,957,177	\$ 16,009,983	\$ 1,563,601	\$ 188,457	\$ 156,855	\$ 15,705	\$ 22,576
	SNCP	\$ 2,458,559	\$ 1,888,066	\$ 14,670	\$ -	\$ 551,095	\$ 1,940	\$ 2,789
	Overhead Conductors and Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LTNCP	\$ 3,828,240	\$ 3,483,166	\$ 274,646	\$ 26,851	\$ 35,028	\$ 3,507	\$ 5,041
	CWCS	\$ 9,674,275	\$ 9,668,569	\$ 5,706	\$ -	\$ -	\$ -	\$ -
	CWMC	\$ 7,669,063	\$ 5,949,326	\$ 1,070,277	\$ 648,934	\$ 526	\$ -	\$ -
	<b>Sub-total</b>	<b>\$ 41,587,314</b>	<b>\$ 36,999,111</b>	<b>\$ 2,928,901</b>	<b>\$ 864,241</b>	<b>\$ 743,503</b>	<b>\$ 21,152</b>	<b>\$ 30,405</b>
<b>Accumulated Amortization</b>								
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$ (22,238,585)	\$ (19,535,912)	\$ (1,467,375)	\$ (500,069)	\$ (710,002)	\$ (10,349)	\$ (14,877)
	<b>Customer Related Net Fixed Assets</b>	<b>\$ 19,348,729</b>	<b>\$ 17,463,199</b>	<b>\$ 1,461,526</b>	<b>\$ 364,172</b>	<b>\$ 33,501</b>	<b>\$ 10,802</b>	<b>\$ 15,528</b>
	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
<b>Misc Revenue</b>								
	CWNB	\$ (18,594)	\$ (13,484)	\$ (2,408)	\$ (2,464)	\$ (219)	\$ (9)	\$ (10)
	NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LPHA	\$ (188,977)	\$ (107,201)	\$ (31,192)	\$ (50,251)	\$ (73)	\$ (70)	\$ (190)
	<b>Sub-total</b>	<b>\$ (207,572)</b>	<b>\$ (120,685)</b>	<b>\$ (33,600)</b>	<b>\$ (52,716)</b>	<b>\$ (292)</b>	<b>\$ (79)</b>	<b>\$ (200)</b>
<b>Operating and Maintenance</b>								

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	\$	110
1860	\$	186,154	\$	144,411	\$	25,979	\$	15,752	\$	13	\$	-	\$	-
<b>Sub-total</b>	\$	<b>1,434,791</b>	\$	<b>1,227,454</b>	\$	<b>114,262</b>	\$	<b>37,253</b>	\$	<b>53,874</b>	\$	<b>798</b>	\$	<b>1,150</b>
<b>Billing and Collection</b>														
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	\$	-	\$	-	\$	-
<b>Sub-total</b>	\$	<b>1,845,334</b>	\$	<b>1,624,214</b>	\$	<b>160,076</b>	\$	<b>59,732</b>	\$	<b>79</b>	\$	<b>506</b>	\$	<b>727</b>
<b>Sub Total Operating, Maintenance and Billing</b>	\$	<b>3,280,125</b>	\$	<b>2,851,668</b>	\$	<b>274,338</b>	\$	<b>96,985</b>	\$	<b>53,953</b>	\$	<b>1,304</b>	\$	<b>1,877</b>
<b>Amortization Expense - Customer Related</b>	\$	<b>1,949,688</b>	\$	<b>1,613,054</b>	\$	<b>155,558</b>	\$	<b>134,419</b>	\$	<b>44,781</b>	\$	<b>751</b>	\$	<b>1,126</b>
<b>Amortization Expense - General Plant assigned to Meters</b>	\$	<b>220,217</b>	\$	<b>201,343</b>	\$	<b>14,350</b>	\$	<b>3,310</b>	\$	<b>914</b>	\$	<b>125</b>	\$	<b>174</b>
<b>Admin and General</b>	\$	<b>3,377,556</b>	\$	<b>2,925,173</b>	\$	<b>289,615</b>	\$	<b>105,317</b>	\$	<b>54,132</b>	\$	<b>1,364</b>	\$	<b>1,955</b>
<b>Allocated PILs</b>	\$	<b>287,346</b>	\$	<b>259,344</b>	\$	<b>21,705</b>	\$	<b>5,408</b>	\$	<b>498</b>	\$	<b>160</b>	\$	<b>231</b>
<b>Allocated Debt Return</b>	\$	<b>600,403</b>	\$	<b>541,894</b>	\$	<b>45,352</b>	\$	<b>11,300</b>	\$	<b>1,040</b>	\$	<b>335</b>	\$	<b>482</b>
<b>Allocated Equity Return</b>	\$	<b>969,984</b>	\$	<b>875,459</b>	\$	<b>73,269</b>	\$	<b>18,257</b>	\$	<b>1,679</b>	\$	<b>542</b>	\$	<b>778</b>
<b>PLCC Adjustment for Line Transformer</b>	\$	<b>203,557</b>	\$	<b>185,171</b>	\$	<b>14,541</b>	\$	<b>1,421</b>	\$	<b>1,969</b>	\$	<b>187</b>	\$	<b>268</b>
<b>PLCC Adjustment for Primary Costs</b>	\$	<b>599,478</b>	\$	<b>534,285</b>	\$	<b>52,072</b>	\$	<b>6,286</b>	\$	<b>5,556</b>	\$	<b>526</b>	\$	<b>754</b>
<b>PLCC Adjustment for Secondary Costs</b>	\$	<b>180,493</b>	\$	<b>165,820</b>	\$	<b>14,266</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>156</b>	\$	<b>251</b>
<b>Total</b>	\$	<b>9,494,220</b>	\$	<b>8,261,975</b>	\$	<b>759,708</b>	\$	<b>314,575</b>	\$	<b>149,180</b>	\$	<b>3,633</b>	\$	<b>5,149</b>





# 2019 Cost Allocation Model

## Sheet Oa-3 Secondary Cost PLCC Adjustment Worksheet - NTRF

Secondary Conductors and Poles Cost Pool Demand Unit Cost for PLCC Adjustment to Customer Related Cost

Allocation by Rate Classification

Description	Total	GENERAL SERVICE TO 4,999 KW																			
		1 Residential	2 GS +60	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Renovation on Acct 1836.5 Secondary Poles, Towers & Fixtures	\$103,185	\$38,645	\$4,239	\$0	\$0	\$0	\$0	\$0	\$142	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Renovation on Acct 1836.5 Secondary Overhead Conductors	\$118,821	\$105,995	\$3,460	\$0	\$0	\$0	\$0	\$9,306	\$139	\$121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840.3 Secondary Underground Conduit	\$95,224	\$92,721	\$1,728	\$0	\$0	\$0	\$0	\$4,646	\$69	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Renovation on Acct 1846.5 Secondary Underground Conductors	\$156,112	\$138,968	\$4,564	\$0	\$0	\$0	\$0	\$12,248	\$183	\$159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Renovation on Bulkhead Plant Assigned to Secondary C&P	\$67,338	\$7,059	\$2,621	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Operations and Maintenance	\$98,314	\$93,981	\$4,103	\$0	\$0	\$0	\$0	\$0	\$135	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$66,244	\$63,816	\$2,773	\$0	\$0	\$0	\$0	\$0	\$62	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$102,975	\$96,404	\$4,331	\$0	\$0	\$0	\$0	\$0	\$142	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PLs on Secondary C&P	(\$50,511)	(\$9,202)	(\$306)	\$0	\$0	\$0	\$0	\$0	(\$13)	(\$6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Date Return on Secondary C&P	(\$18,823)	(\$1,988)	(\$62)	\$0	\$0	\$0	\$0	\$0	(\$27)	(\$1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Secondary C&P	(\$32,595)	(\$30,093)	(\$1,338)	\$0	\$0	\$0	\$0	\$0	(\$44)	(\$31)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$624,148</b>	<b>\$594,087</b>	<b>\$22,424</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,200</b>	<b>\$807</b>	<b>\$630</b>	<b>\$0</b>										
Secondary NCP	192,315	183,853	8,013	0	0	0	0	0	265	184	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	\$7,229	\$2,165	5,088	0	0	0	0	0	511	51	74	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	<b>\$180,493</b>	<b>\$166,820</b>	<b>\$14,266</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$156</b>	<b>\$251</b>	<b>\$0</b>										
General Plant - Gross Assets	\$5,484,955	\$3,435,775	\$862,951	\$1,133,840	\$0	\$0	\$48,025	\$3,172	\$3,192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$2,482,309)	(\$1,561,163)	(\$332,116)	(\$515,269)	\$0	\$0	(\$20,919)	(\$1,443)	(\$1,403)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	<b>\$2,992,646</b>	<b>\$1,874,612</b>	<b>\$470,835</b>	<b>\$618,571</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,106</b>	<b>\$1,729</b>	<b>\$1,789</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
General Plant - Depreciation	\$631,630	\$395,653	\$99,375	\$130,569	\$0	\$0	\$5,300	\$365	\$368	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$39,059,604</b>	<b>\$34,316,339</b>	<b>\$10,121,149</b>	<b>\$14,363,470</b>	<b>\$0</b>	<b>\$0</b>	<b>\$194,200</b>	<b>\$31,674</b>	<b>\$32,773</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Administration and General Expense</b>	<b>\$5,283,167</b>	<b>\$3,810,453</b>	<b>\$690,194</b>	<b>\$715,956</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61,106</b>	<b>\$2,621</b>	<b>\$2,827</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total DDM</b>	<b>\$5,963,826</b>	<b>\$3,714,701</b>	<b>\$653,789</b>	<b>\$699,311</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,906</b>	<b>\$2,926</b>	<b>\$2,714</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Secondary Conductors and Poles Gross Plant																					
Acct 1836.5 Secondary Poles, Towers & Fixtures	\$1,982,031	\$1,894,822	\$82,579	\$0	\$0	\$0	\$0	\$2,729	\$1,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1836.5 Secondary Overhead Conductors	\$2,583,864	\$2,470,175	\$107,654	\$0	\$0	\$0	\$0	\$0	\$3,558	\$2,478	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840.3 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1846.5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$4,565,895</b>	<b>\$4,364,997</b>	<b>\$190,234</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,827</b>	<b>\$4,378</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Secondary Conductors and Poles Accumulated Depreciation																					
Acct 1836.5 Secondary Poles, Towers & Fixtures	(\$1,866,428)	(\$1,778,580)	(\$77,513)	\$0	\$0	\$0	\$0	(\$2,962)	(\$1,784)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1836.5 Secondary Overhead Conductors	(\$1,260,644)	(\$1,235,681)	(\$25,063)	\$0	\$0	\$0	\$0	\$0	(\$1,768)	(\$1,239)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840.3 Secondary Underground Conduit	(\$732,188)	(\$719,002)	(\$13,339)	\$0	\$0	\$0	\$0	\$0	(\$1,036)	(\$721)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1846.5 Secondary Underground Conductors	(\$1,301,122)	(\$1,243,002)	(\$58,111)	\$0	\$0	\$0	\$0	\$0	(\$1,752)	(\$1,248)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>(\$5,360,372)</b>	<b>(\$4,977,244)</b>	<b>(\$378,916)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$7,169)</b>	<b>(\$4,992)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Secondary Conductors & Poles - Net Fixed Assets	(\$640,426)	(\$512,247)	(\$26,683)	\$0	\$0	\$0	\$0	(\$82)	(\$514)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Secondary C&P - NFA	(\$24,767)	(\$23,440)	(\$1,241)	\$0	\$0	\$0	\$0	(\$48)	(\$33)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Net Fixed Assets Including General Plant	(\$675,193)	(\$535,687)	(\$27,924)	\$0	\$0	\$0	\$0	(\$130)	(\$547)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830.3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830.3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840.3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840.3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1836.4 Primary Poles, Towers & Fixtures	\$11,231,511	\$4,488,285	\$2,456,511	\$4,226,320	\$0	\$0	\$43,304	\$6,166	\$4,204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1836.4 Primary Overhead Conductors	\$2,751,992	\$3,094,896	\$1,096,397	\$2,813,759	\$0	\$0	\$30,322	\$4,256	\$2,964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840.4 Primary Underground Conduit	\$4,569,726	\$1,824,106	\$999,253	\$1,723,240	\$0	\$0	\$17,871	\$2,208	\$1,747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1846.4 Primary Underground Conductors	\$9,797,213	\$3,911,628	\$2,142,807	\$3,695,329	\$0	\$0	\$38,323	\$5,379	\$3,746	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$33,349,442</b>	<b>\$12,314,915</b>	<b>\$7,293,969</b>	<b>\$12,578,648</b>	<b>\$0</b>	<b>\$0</b>	<b>\$120,450</b>	<b>\$18,310</b>	<b>\$12,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Operations and Maintenance	\$24,449	\$12,400	\$4,508	\$7,434	\$0	\$0	\$77	\$17	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$2,270	\$1,155	\$420	\$692	\$0	\$0	\$7	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5020 Overhead Distribution Lines & Feeders - Other	\$225,385	\$90,187	\$48,405	\$85,200	\$0	\$0	\$84	\$14	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$500	\$212	\$116	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5080 Overhead Distribution Lines & Feeders - Routine Maint	\$20,383	\$10,323	\$3,753	\$6,168	\$0	\$0	\$64	\$14	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$29,759	\$14,387	\$5,718	\$9,541	\$0	\$0	\$99	\$20	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Overhead Conductors & Feeders	\$285,405	\$154,243	\$60,540	\$131,626	\$0	\$0	\$640	\$217	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Overhead Distribution Lines & Feeders - Risk of Mau	\$64,398	\$32,764	\$11,911	\$19,641	\$0	\$0	\$204	\$46	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Underground Conduit	\$463	\$191	\$99	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Underground Conductors & Feeders	\$16																				

# 2019 Cost Allocation Model

**EB-2019-XXXX**
**Sheet 03.1 Line Transformers Unit Cost Worksheet - NTRZ**
**ALLOCATION BY RATE CLASSIFICATION**
**Description**

	1	2	3	7	8	9	
Total	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	\$48,277	\$12,402	\$3,933	\$1,149	\$61	\$55
Acct 5035 - Overhead Distribution Transformers- Operation	\$3,064	\$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	\$89,529	\$27,795	\$9,793	\$881	\$115	\$106
PILs on Line Transformers	\$88,143	\$62,184	\$18,758	\$6,425	\$625	\$78	\$72
Debt Return on Line Transformers	\$184,173	\$129,931	\$39,195	\$13,425	\$1,307	\$163	\$151
Equity Return on Line Transformers	\$297,541	\$209,911	\$63,322	\$21,689	\$2,111	\$263	\$244
<b>Total</b>	<b>\$1,571,323</b>	<b>\$1,108,015</b>	<b>\$334,280</b>	<b>\$114,587</b>	<b>\$11,759</b>	<b>\$1,395</b>	<b>\$1,288</b>
Billed kW without Line Transformer Allowance	0	0	105,932	6,897	764	0	0
Billed kWh without Line Transformer Allowance	282,139,763	91,548,982	278,825,252	2,565,174	275,116	552,037	
Line Transformation Unit Cost (\$/kW)	\$0.0000	\$0.0000	\$1.0817	\$1.7049	\$1.8257	\$0.0000	
Line Transformation Unit Cost (\$/kWh)	\$0.0039	\$0.0037	\$0.0004	\$0.0046	\$0.0051	\$0.0023	
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
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$59,059,604</b>	<b>\$34,316,339</b>	<b>\$10,121,149</b>	<b>\$14,363,470</b>	<b>\$194,200</b>	<b>\$31,673</b>	<b>\$32,773</b>
<b>Total Administration and General Expense</b>	<b>\$5,283,157</b>	<b>\$3,810,453</b>	<b>\$690,194</b>	<b>\$715,956</b>	<b>\$61,106</b>	<b>\$2,621</b>	<b>\$2,827</b>
<b>Total O&amp;M</b>	<b>\$5,093,925</b>	<b>\$3,714,701</b>	<b>\$653,789</b>	<b>\$659,311</b>	<b>\$60,905</b>	<b>\$2,506</b>	<b>\$2,714</b>
<b>Line Transformer Rate Base</b>							
Acct 1850 - Line Transformers - Gross Assets	\$12,760,799	\$9,002,586	\$2,715,736	\$930,181	\$90,532	\$11,297	\$10,466
Line Transformers - Accumulated Depreciation	(\$6,825,616)	(\$4,815,388)	(\$1,452,618)	(\$497,544)	(\$48,425)	(\$6,043)	(\$5,598)
Line Transformers - Net Fixed Assets	\$5,935,184	\$4,187,199	\$1,263,118	\$432,637	\$42,108	\$5,255	\$4,868
General Plant Assigned to Line Transformers - NFA	\$312,118	\$228,733	\$58,760	\$18,634	\$5,445	\$287	\$259
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
<b>General Expenses</b>							
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
<b>Total</b>	<b>\$1,309,013</b>	<b>\$820,562</b>	<b>\$207,235</b>	<b>\$266,312</b>	<b>\$13,253</b>	<b>\$848</b>	<b>\$803</b>
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

# 2019 Cost Allocation Model

## Sheet O3.2 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 KW	Street Light	SENTINEL LIGHTING	UNMETERED SCATTERED LOAD
Depreciation on Acct 1820-2 Distribution Station Equipment	\$178,517	\$71,275	\$39,045	\$67,333	\$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 - Distributor Station Equipment - Labour	\$8,488	\$3,389	\$1,857	\$3,202	\$33	\$5	\$3
Acct 5017 - Distributor 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 Substation Transformers	\$62,460	\$24,249	\$13,671	\$24,251	\$232	\$34	\$24
PILS on Substation Transformers	\$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
<b>Total</b>	<b>\$728,984</b>	<b>\$338,138</b>	<b>\$125,048</b>	<b>\$262,886</b>	<b>\$2,278</b>	<b>\$223</b>	<b>\$411</b>
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
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$59,059,604</b>	<b>\$34,316,339</b>	<b>\$10,121,149</b>	<b>\$14,363,470</b>	<b>\$194,200</b>	<b>\$31,673</b>	<b>\$32,773</b>
<b>Total Administration and General Expense</b>	<b>\$5,283,157</b>	<b>\$3,810,453</b>	<b>\$690,194</b>	<b>\$715,956</b>	<b>\$61,106</b>	<b>\$2,621</b>	<b>\$2,827</b>
<b>Total O&amp;M</b>	<b>\$5,093,925</b>	<b>\$3,714,701</b>	<b>\$653,789</b>	<b>\$659,311</b>	<b>\$60,905</b>	<b>\$2,506</b>	<b>\$2,714</b>
Substation Transformer Rate Base Gross Plant							
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$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
<b>Subtotal</b>	<b>\$5,556,475</b>	<b>\$2,646,828</b>	<b>\$895,629</b>	<b>\$1,994,254</b>	<b>\$15,029</b>	<b>\$1,383</b>	<b>\$3,353</b>
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 <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1806-2 Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>(\$1,529,482)</b>	<b>(\$610,660)</b>	<b>(\$334,522)</b>	<b>(\$576,893)</b>	<b>(\$5,983)</b>	<b>(\$840)</b>	<b>(\$585)</b>
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 Substation Transformers - 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
<b>Total</b>	<b>\$1,309,013</b>	<b>\$820,562</b>	<b>\$207,235</b>	<b>\$266,312</b>	<b>\$13,253</b>	<b>\$848</b>	<b>\$803</b>
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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 O3.3 Primary Conductors and Poles Cost Pool 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 1830-4 Primary Poles, Towers & Fixtures	\$354,997	\$202,904	\$61,287	\$88,338	\$1,988	\$235	\$244
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$337,614	\$192,969	\$58,286	\$84,012	\$1,891	\$224	\$232
Depreciation on Acct 1840-4 Primary Underground Conduit	\$105,288	\$60,179	\$18,177	\$26,200	\$590	\$70	\$72
Depreciation on Acct 1845-4 Primary Underground Conductors	\$494,353	\$282,556	\$85,346	\$123,016	\$2,768	\$328	\$340
Depreciation on General Plant Assigned to Primary C&P	\$330,563	\$203,297	\$52,293	\$59,784	\$4,715	\$236	\$238
Primary C&P Operations and Maintenance	\$1,105,843	\$631,732	\$191,041	\$275,411	\$6,166	\$733	\$761
Allocation of General Expenses	\$724,890	\$406,976	\$127,518	\$185,627	\$3,899	\$480	\$490
Admin and General Assigned to Primary C&P	\$1,156,513	\$648,015	\$201,679	\$299,073	\$6,187	\$766	\$793
PILs on Primary C&P	\$458,147	\$261,861	\$79,095	\$114,006	\$2,566	\$304	\$315
Debt Return on Primary C&P	\$957,287	\$547,153	\$165,267	\$238,212	\$5,361	\$635	\$659
Equity Return on Primary C&P	\$1,546,548	\$883,955	\$266,998	\$384,845	\$8,660	\$1,025	\$1,065
<b>Total</b>	<b>\$7,572,142</b>	<b>\$4,321,596</b>	<b>\$1,306,987</b>	<b>\$1,888,523</b>	<b>\$44,789</b>	<b>\$5,035</b>	<b>\$5,211</b>
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
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$59,059,604</b>	<b>\$34,316,339</b>	<b>\$10,121,149</b>	<b>\$14,363,470</b>	<b>\$194,200</b>	<b>\$31,673</b>	<b>\$32,773</b>
<b>Total Administration and General Expense</b>	<b>\$5,283,157</b>	<b>\$3,810,453</b>	<b>\$690,194</b>	<b>\$715,956</b>	<b>\$61,106</b>	<b>\$2,621</b>	<b>\$2,827</b>
<b>Total O&amp;M</b>	<b>\$5,093,925</b>	<b>\$3,714,701</b>	<b>\$653,789</b>	<b>\$659,311</b>	<b>\$60,905</b>	<b>\$2,506</b>	<b>\$2,714</b>
<b>Primary Conductors and Poles Gross Assets</b>							
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
<b>Subtotal</b>	<b>\$51,306,219</b>	<b>\$29,324,898</b>	<b>\$8,857,571</b>	<b>\$12,767,104</b>	<b>\$287,305</b>	<b>\$34,014</b>	<b>\$35,326</b>
<b>Primary Conductors and Poles Accumulated Depreciation</b>							
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$6,400,575)	(\$3,658,352)	(\$1,105,003)	(\$1,592,727)	(\$35,842)	(\$4,243)	(\$4,407)
Acct 1835-4 Primary Overhead Conductors	(\$5,659,702)	(\$3,234,894)	(\$977,098)	(\$1,408,367)	(\$31,693)	(\$3,752)	(\$3,897)
Acct 1840-4 Primary Underground Conduit	(\$2,057,266)	(\$1,175,864)	(\$355,169)	(\$511,933)	(\$11,520)	(\$1,364)	(\$1,416)
Acct 1845-4 Primary Underground Conductors	(\$6,338,947)	(\$3,623,128)	(\$1,094,364)	(\$1,577,392)	(\$35,497)	(\$4,203)	(\$4,365)
<b>Subtotal</b>	<b>(\$20,456,490)</b>	<b>(\$11,692,238)</b>	<b>(\$3,531,635)</b>	<b>(\$5,090,419)</b>	<b>(\$114,553)</b>	<b>(\$13,562)</b>	<b>(\$14,085)</b>
<b>Primary Conductor &amp; Poles - Net Fixed Assets</b>	<b>\$30,849,728</b>	<b>\$17,632,661</b>	<b>\$5,325,936</b>	<b>\$7,676,685</b>	<b>\$172,753</b>	<b>\$20,452</b>	<b>\$21,241</b>
General Plant Assigned to Primary C&P - NFA	\$1,566,198	\$963,217	\$247,762	\$330,635	\$22,338	\$1,117	\$1,129
Primary C&P Net Fixed Assets Including General Plant	\$32,415,926	\$18,595,877	\$5,573,698	\$8,007,320	\$195,091	\$21,570	\$22,370
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$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
<b>Subtotal</b>	<b>\$7,024,455</b>	<b>\$6,253,063</b>	<b>\$204,904</b>	<b>\$0</b>	<b>\$551,095</b>	<b>\$8,227</b>	<b>\$7,166</b>
<b>Operations and Maintenance</b>							
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 Underground 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 Underground 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	\$80,277	\$82,250	\$10,495	\$348	\$340
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$99,381	\$62,942	\$14,393	\$19,935	\$1,960	\$76	\$75
Acct 5145 Maintenance of Underground Conduit	\$896	\$396	\$120	\$173	\$4	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$249,801	\$142,778	\$43,126	\$62,161	\$1,399	\$166	\$172
<b>Total</b>	<b>\$1,257,128</b>	<b>\$766,438</b>	<b>\$195,460</b>	<b>\$275,411</b>	<b>\$17,994</b>	<b>\$910</b>	<b>\$915</b>
<b>General Expenses</b>							
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
<b>Total</b>	<b>\$1,309,013</b>	<b>\$820,562</b>	<b>\$207,235</b>	<b>\$266,312</b>	<b>\$13,253</b>	<b>\$848</b>	<b>\$803</b>
<b>Primary Conductors and Poles Gross Assets</b>	<b>\$51,306,219</b>	<b>\$29,324,898</b>	<b>\$8,857,571</b>	<b>\$12,767,104</b>	<b>\$287,305</b>	<b>\$34,014</b>	<b>\$35,326</b>
Acct 1815 - 1855	\$92,931,946	\$59,126,128	\$14,394,792	\$18,316,467	\$976,522	\$60,136	\$57,901

### Grouping of Operation and Maintenance

	Total	Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	SENTINEL LIGHTING	UNMETERED SCATTERED LOAD
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
<b>Total</b>	<b>\$</b>	<b>1,257,128</b>	<b>\$</b>	<b>766,438</b>	<b>\$</b>	<b>195,460</b>	<b>\$</b>	<b>275,411</b>	<b>\$</b>	<b>17,994</b>	<b>\$</b>	<b>910</b>	<b>\$</b>	<b>915</b>

# 2019 Cost Allocation Model

## Sheet O3-4 Secondary Cost Pool 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 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)	(\$43,989)	(\$1,441)	\$0	(\$3,875)	(\$58)	(\$50)
<b>Total</b>	<b>\$789,344</b>	<b>\$703,941</b>	<b>\$23,365</b>	<b>\$0</b>	<b>\$60,297</b>	<b>\$932</b>	<b>\$809</b>
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
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$59,059,604</b>	<b>\$34,316,339</b>	<b>\$10,121,149</b>	<b>\$14,363,470</b>	<b>\$194,200</b>	<b>\$31,673</b>	<b>\$32,773</b>
<b>Total Administration and General Expense</b>	<b>\$5,283,157</b>	<b>\$3,810,453</b>	<b>\$690,194</b>	<b>\$715,956</b>	<b>\$61,106</b>	<b>\$2,621</b>	<b>\$2,827</b>
<b>Total O&amp;M</b>	<b>\$5,093,925</b>	<b>\$3,714,701</b>	<b>\$653,789</b>	<b>\$659,311</b>	<b>\$60,905</b>	<b>\$2,506</b>	<b>\$2,714</b>
<b>Secondary Conductors and Poles Gross Plant</b>							
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
<b>Subtotal</b>	<b>\$7,024,455</b>	<b>\$6,253,063</b>	<b>\$204,904</b>	<b>\$0</b>	<b>\$551,095</b>	<b>\$8,227</b>	<b>\$7,166</b>
<b>Secondary Conductors and Poles Accumulated Depreciation</b>							
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)
<b>Subtotal</b>	<b>(\$8,009,725)</b>	<b>(\$7,130,136)</b>	<b>(\$233,644)</b>	<b>\$0</b>	<b>(\$628,393)</b>	<b>(\$9,381)</b>	<b>(\$8,172)</b>
Secondary Conductor & Poles - 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
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-4 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
<b>Subtotal</b>	<b>\$51,306,219</b>	<b>\$29,324,898</b>	<b>\$8,857,571</b>	<b>\$12,767,104</b>	<b>\$287,305</b>	<b>\$34,014</b>	<b>\$35,326</b>
<b>Operations and Maintenance</b>							
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 Underground 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 Underground 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	\$26,356	\$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 Way	\$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
<b>Total</b>	<b>\$1,257,128</b>	<b>\$766,438</b>	<b>\$195,460</b>	<b>\$275,411</b>	<b>\$17,994</b>	<b>\$910</b>	<b>\$915</b>
<b>General Expenses</b>							
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
<b>Total</b>	<b>\$1,309,013</b>	<b>\$820,562</b>	<b>\$207,235</b>	<b>\$266,312</b>	<b>\$13,253</b>	<b>\$848</b>	<b>\$803</b>
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

Grouping of Operation and Maintenance	Total	Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	SENTINEL LIGHTING	UNMETERED SCATTERED LOAD
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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
<b>Total</b>	<b>\$</b>	<b>1,257,128</b>	<b>\$</b>	<b>766,438</b>	<b>\$</b>	<b>195,460</b>	<b>\$</b>	<b>275,411</b>	<b>\$</b>	<b>17,994</b>	<b>\$</b>	<b>910</b>	<b>\$</b>	<b>915</b>



# 2019 Cost Allocation Model

## Sheet 03.5 USL Metering Credit Worksheet - NTRZ

### ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	<u>GS &lt;50</u>
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
<b>Total</b>	<b>\$294,128</b>
<b>Number of Customers</b>	<b>3,186</b>
<b>Metering Unit Cost (\$/Customer/Month)</b>	<b>\$7.69</b>
General Plant - Gross Assets	\$862,951
General Plant - Accumulated Depreciation	(\$392,116)
General Plant - Net Fixed Assets	\$470,835
General Plant - Depreciation	\$99,375
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$10,121,149</b>
<b>Total Administration and General Expense</b>	<b>\$690,194</b>
<b>Total O&amp;M</b>	<b>\$653,789</b>
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**

<b>Description</b>	<b>Residential</b>	<b>Monthly Unit Cost</b>
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
<b>Total Cost</b>	<b>#####</b>	<b>\$ 3.60</b>
<b>Number of Residential Customers</b>	<b>32622</b>	

# 2019 Cost Allocation Model

EB-2019-XXXX

Sheet O4 Summary of Allocators by Class & Accounts - NTRZ

ALLOCATION BY RATE CLASSIFICATION

USoA Account #	Accounts	O1 Grouping	Total	1 Residential	2 GS <50	3 GENERAL SERVICE 50 TO 4,999 KW	7 Street Light	8 SENTINEL LIGHTING	9 UNMETERED SCATTERED LOAD
1585	Conservation and Demand Management Expenditures and Recoveries	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	dp	\$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 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV	dp	\$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 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	ap	\$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	ap	\$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	ap	\$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	ap	\$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	ap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep	(\$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)
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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	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	mi	(\$822,848)	(\$596,705)	(\$106,571)	(\$109,051)	(\$9,675)	(\$407)	(\$439)
4305	Regulatory Debits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	mi	\$132,572	\$96,137	\$17,170	\$17,570	\$1,559	\$66	\$71
4340	Profits and Losses from Financial Instrument Investments	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	mi	(\$474,802)	(\$346,245)	(\$60,939)	(\$61,454)	(\$5,677)	(\$234)	(\$253)
4360	Loss on Disposition of Utility and Other Property	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	mi	(\$2,955,674)	(\$2,155,400)	(\$379,351)	(\$382,555)	(\$35,339)	(\$1,454)	(\$1,575)
4380	Expenses of Non-Utility Operations	mi	\$2,738,558	\$1,985,921	\$354,683	\$362,939	\$32,199	\$1,353	\$1,462
4390	Miscellaneous Non-Operating Income	mi	(\$129,209)	(\$93,699)	(\$16,734)	(\$17,124)	(\$1,519)	(\$64)	(\$69)
4395	Rate-Payer Benefit Including Interest	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	mi	(\$566,837)	(\$411,054)	(\$73,414)	(\$75,123)	(\$6,665)	(\$280)	(\$303)
4415	Equity in Earnings of Subsidiary Companies	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	cop	\$67,825,454	\$29,375,384	\$9,531,753	\$28,565,119	\$267,077	\$28,644	\$57,476
4708	Charges-WMS	cop	\$2,592,647	\$1,122,882	\$364,354	\$1,091,910	\$10,209	\$1,095	\$2,197
4710	Cost of Power Adjustments	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	cop	\$5,730	\$2,482	\$805	\$2,413	\$23	\$2	\$5
4714	Charges-NW	cop	\$4,912,002	\$2,112,910	\$685,599	\$2,088,088	\$19,210	\$2,060	\$4,134
4715	System Control and Load Dispatching	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	cop	\$4,770,412	\$2,052,005	\$665,837	\$2,027,898	\$18,657	\$2,001	\$4,015
4730	Rural Rate Assistance Expense	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	cop	\$172,043	\$74,005	\$24,013	\$73,135	\$673	\$72	\$145
4751	Charges-Smart Metering Entity	cop	\$232,748	\$212,039	\$20,709	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	di	\$395,026	\$247,624	\$62,538	\$80,366	\$3,999	\$256	\$242
5010	Load Dispatching	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	di	\$8,488	\$3,389	\$1,857	\$3,202	\$33	\$5	\$3
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	\$704	\$281	\$154	\$265	\$3	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	\$37,613	\$23,822	\$5,447	\$7,545	\$742	\$29	\$28
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	\$3,502	\$2,218	\$507	\$703	\$69	\$3	\$3
5030	Overhead Subtransmission Feeders - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers - Operation	di	\$3,064	\$2,162	\$652	\$223	\$22	\$3	\$3
5040	Underground Distribution Lines and Feeders - Operation Labour	di	\$347,515	\$198,628	\$59,995	\$86,476	\$1,946	\$230	\$239
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	\$816	\$466	\$141	\$203	\$5	\$1	\$1
5050	Underground Subtransmission Feeders - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	di	\$2,529	\$1,784	\$538	\$184	\$18	\$2	\$2
5065	Meter Expense	cu	\$112,893	\$87,577	\$15,755	\$9,553	\$8	\$0	\$0
5070	Customer Premises - Operation Labour	cu	\$141,953	\$102,087	\$9,970	\$1,202	\$28,449	\$100	\$144
5075	Customer Premises - Materials and Expenses	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	cu	\$649,191	\$406,949	\$102,776	\$132,075	\$6,572	\$421	\$398
5090	Underground Distribution Lines and Feeders - Rental Paid	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	\$31,313	\$19,832	\$4,535	\$6,281	\$618	\$24	\$24
5096	Other Rent	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	di	\$264,796	\$165,989	\$41,921	\$53,871	\$2,681	\$172	\$162
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	di	\$50,016	\$19,969	\$10,939	\$18,865	\$196	\$27	\$19
5120	Maintenance of Poles, Towers and Fixtures	di	\$45,783	\$28,356	\$6,919	\$9,684	\$757	\$34	\$34
5125	Maintenance of Overhead Conductors and Devices	di	\$440,708	\$286,998	\$60,277	\$82,250	\$10,495	\$348	\$340
5130	Maintenance of Overhead Services	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	di	\$99,381	\$62,942	\$14,393	\$19,935	\$1,960	\$76	\$75
5145	Maintenance of Underground Conduit	di	\$696	\$398	\$120	\$173	\$4	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	di	\$249,801	\$142,778	\$43,126	\$62,161	\$1,399	\$166	\$172
5155	Maintenance of Underground Services	di	\$58,528	\$58,493	\$35	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	di	\$118,121	\$83,333	\$25,138	\$8,610	\$838	\$105	\$97
5175	Maintenance of Meters	cu	\$186,154	\$144,411	\$25,979	\$15,752	\$13	\$0	\$0
5305	Supervision	cu	\$159,389	\$142,213	\$13,889	\$3,133	\$6	\$61	\$87
5310	Meter Reading Expense	cu	\$384,985	\$344,004	\$33,597	\$7,353	\$32	\$0	\$0
5315	Customer Billing	cu	\$514,859	\$459,378	\$44,865	\$10,120	\$18	\$196	\$282
5320	Collecting	cu	\$651,496	\$581,291	\$56,771	\$12,805	\$23	\$248	\$357
5325	Collecting- Cash Over and Short	cu	\$39	\$34	\$3	\$1	\$0	\$0	\$0
5330	Collection Charges	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	cu	\$134,026	\$96,812	\$10,904	\$26,310	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	cu	\$541	\$483	\$47	\$11	\$0	\$0	\$0
5405	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	ad	\$106,348	\$77,553	\$13,649	\$13,765	\$1,272	\$52	\$57
5415	Energy Conservation	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	ad	\$750	\$547	\$96	\$97	\$9	\$0	\$0
5520	Miscellaneous Sales Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	ad	\$80,976	\$59,051	\$10,393	\$10,481	\$968	\$40	\$43
5610	Management Salaries and Expenses	ad	\$870,470	\$634,783	\$111,722	\$112,666	\$10,408	\$428	\$464
5615	General Administrative Salaries and Expenses	ad	\$1,151,875	\$839,995	\$147,839	\$149,088	\$13,772	\$567	\$614
5620	Office Supplies and Expenses	ad	\$107,965	\$78,733	\$13,857	\$13,974	\$1,291	\$53	\$58
5625	Administrative Expense Transferred Credit	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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	Innt	\$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	\$ -	\$ -	\$ -	\$ -
CWMC	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 137,176,848</b>	<b>\$ 69,104,543</b>	<b>\$ 20,456,591</b>	<b>\$ 47,262,937</b>	<b>\$ 202,257</b>	<b>\$ 62,671</b>	<b>\$ 87,849</b>





# 2019 Cost Allocation Model

## Sheet 04 Composite Allocator Detail Worksheet - NTX

Details  
 Output Sheet Details How Various Composite Allocators are Derived  
 Demand Allocators can be found in columns C to AG  
 Customer Allocators can be found in columns AJ to BN

Demand Allocators										Customer Allocators									
Demand Total	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9	Total
	Residential	GS <50	GENERAL SERVICE \$5 TO 4,999 KW	Street Light	GENERAL LIGHTING	UNMETERED SCATTERED LOAD	Customer Total	Residential	GS <50	GENERAL SERVICE \$5 TO 4,999 KW	Street Light	GENERAL LIGHTING	UNMETERED SCATTERED LOAD						

### Composite allocators

Rate Base	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9	Total
1555 Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1 Land Station >50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-2 Land Station <50 KV	\$2,646,828	\$996,629	\$1,994,254	\$15,029	\$1,983	\$3,353	\$0	\$0	\$0	\$2,646,828	\$996,629	\$1,994,254	\$15,029	\$1,983	\$3,353	\$0	\$0	\$0	\$0
1805 Total	\$2,646,828	\$996,629	\$1,994,254	\$15,029	\$1,983	\$3,353	\$0	\$0	\$0	\$2,646,828	\$996,629	\$1,994,254	\$15,029	\$1,983	\$3,353	\$0	\$0	\$0	\$0
1806-1 Land Rights Station >50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-2 Land Rights Station <50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806 Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-1 Buildings and Futures > 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-2 Buildings and Futures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808 Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-1 Leasehold Improvements >50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-2 Leasehold Improvements <50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810 Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815 Transformer Station Equipment - Normally Primary above 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1 Distribution Station Equipment - Normally Primary below 50 KV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-2 Distribution Station Equipment - Normally Primary below 50 KV (Primary)	\$11,533,556	\$4,604,879	\$2,522,573	\$4,350,246	\$45,115	\$6,332	\$4,410	\$0	\$0	\$11,533,556	\$4,604,879	\$2,522,573	\$4,350,246	\$45,115	\$6,332	\$4,410	\$0	\$0	\$0
1820-3 Distribution Station Equipment - Normally Primary below 50 KV (Wholesale Meters)	\$11,533,556	\$4,604,879	\$2,522,573	\$4,350,246	\$45,115	\$6,332	\$4,410	\$0	\$0	\$11,533,556	\$4,604,879	\$2,522,573	\$4,350,246	\$45,115	\$6,332	\$4,410	\$0	\$0	\$0
1820 & 1820 Total	\$11,533,556	\$4,604,879	\$2,522,573	\$4,350,246	\$45,115	\$6,332	\$4,410	\$0	\$0	\$11,533,556	\$4,604,879	\$2,522,573	\$4,350,246	\$45,115	\$6,332	\$4,410	\$0	\$0	\$0
1825-1 Storage Battery Equipment > 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2 Storage Battery Equipment < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825 Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3 Poles, Towers and Futures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4 Poles, Towers and Futures - Primary	\$4,484,285	\$2,458,511	\$4,238,320	\$43,934	\$6,166	\$4,224	\$6,047,737	\$5,391,948	\$526,600	\$63,470	\$52,827	\$5,289	\$7,603	\$6,047,737	\$5,391,948	\$526,600	\$63,470	\$52,827	\$5,289
1830-5 Poles, Towers and Futures - Secondary	\$1,884,822	\$82,579	\$0	\$0	\$0	\$0	\$2,729	\$1,900	\$1,967,248	\$219,559	\$0,368	\$0	\$239,227	\$842	\$1,210	\$1,067,248	\$0	\$0	\$0
1830 Total	\$3,213,542	\$6,379,107	\$2,339,991	\$4,238,320	\$43,934	\$6,166	\$17,144,986	\$6,211,947	\$326,968	\$63,470	\$292,604	\$6,193	\$8,614	\$6,047,737	\$5,391,948	\$526,600	\$63,470	\$52,827	\$5,289
1835-3 Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4 Overhead Conductors and Devices - Primary	\$3,084,895	\$1,695,397	\$2,923,759	\$30,322	\$4,256	\$2,964	\$4,173,934	\$3,721,332	\$363,441	\$43,805	\$36,459	\$3,605	\$5,247	\$4,173,934	\$3,721,332	\$363,441	\$43,805	\$36,459	\$3,605
1835-5 Overhead Conductors and Devices - Secondary	\$2,470,175	\$107,654	\$0	\$0	\$0	\$3,558	\$2,478	\$1,391,311	\$1,068,466	\$8,302	\$0	\$311,868	\$1,098	\$1,391,311	\$1,068,466	\$8,302	\$0	\$311,868	\$1,098
1835 Total	\$10,335,456	\$5,665,070	\$1,803,052	\$2,923,759	\$30,322	\$7,814	\$16,441	\$5,565,246	\$4,789,798	\$371,743	\$43,805	\$348,327	\$4,748	\$6,825	\$11,900,902	\$10,292,202	\$682,541	\$84,265	\$82,610
1839 & 1835 Total	\$21,648,909	\$11,944,177	\$4,342,142	\$7,160,079	\$74,256	\$10,976	\$12,286,230	\$11,001,346	\$904,711	\$107,274	\$640,381	\$10,879	\$16,439	\$11,944,177	\$10,292,202	\$682,541	\$84,265	\$82,610	\$10,902
1843-3 Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1843-4 Underground Conduit - Primary	\$1,824,195	\$999,253	\$1,723,340	\$17,871	\$2,508	\$1,747	\$2,460,083	\$2,193,323	\$214,209	\$25,818	\$21,459	\$2,152	\$3,093	\$2,460,083	\$2,193,323	\$214,209	\$25,818	\$21,459	\$2,152
1843-5 Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1843 Total	\$4,568,726	\$1,824,195	\$999,253	\$1,723,340	\$17,871	\$2,508	\$1,747	\$2,460,083	\$2,193,323	\$214,209	\$25,818	\$21,459	\$2,152	\$3,093	\$2,460,083	\$2,193,323	\$214,209	\$25,818	\$21,459
1845-3 Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4 Underground Conductors and Devices - Primary	\$3,911,628	\$2,142,807	\$3,895,329	\$38,323	\$5,379	\$3,746	\$5,275,423	\$4,703,380	\$469,352	\$55,364	\$46,000	\$4,614	\$6,632	\$5,275,423	\$4,703,380	\$469,352	\$55,364	\$46,000	\$4,614
1845-5 Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845 Total	\$9,797,213	\$3,911,628	\$2,142,807	\$3,895,329	\$38,323	\$5,379	\$3,746	\$5,275,423	\$4,703,380	\$469,352	\$55,364	\$46,000	\$4,614	\$6,632	\$5,275,423	\$4,703,380	\$469,352	\$55,364	\$46,000
1849 & 1845 Total	\$14,365,939	\$5,735,735	\$3,142,061	\$5,418,569	\$56,195	\$8,677	\$5,493	\$17,755,506	\$16,696,703	\$973,561	\$81,162	\$67,569	\$6,765	\$9,725	\$22,147,445	\$20,295,582	\$1,041,913	\$104,875	\$102,060
1850 Line Transformers	\$8,902,960	\$5,919,420	\$2,441,089	\$903,330	\$55,055	\$7,790	\$6,425	\$18,928,240	\$18,483,166	\$274,646	\$26,851	\$35,028	\$3,507	\$5,041	\$17,760,790	\$17,215,740	\$544,550	\$54,050	\$5,041
1815-1850 Total	\$58,381,053	\$27,804,211	\$12,447,866	\$17,832,224	\$231,071	\$38,719	\$28,963	\$24,876,618	\$21,653,348	\$1,941,220	\$484,243	\$745,432	\$21,417	\$30,938	\$83,257,671	\$78,316,000	\$5,937,671	\$593,671	\$56,211
1850 Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815-1855 Total	\$58,381,053	\$27,804,211	\$12,447,866	\$17,832,224	\$231,071	\$38,719	\$28,963	\$24,876,618	\$21,653,348	\$1,941,220	\$484,243	\$745,432	\$21,417	\$30,938	\$83,257,671	\$78,316,000	\$5,937,671	\$593,671	\$56,211
1850 Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815-1860 Total	\$58,381,053	\$27,804,211	\$12,447,866	\$17,832,224	\$231,071	\$38,719	\$28,963	\$24,876,618	\$21,653,348	\$1,941,220	\$484,243	\$745,432	\$21,417	\$30,938	\$83,257,671	\$78,316,000	\$5,937,671	\$593,671	\$56,211
1865-1860 Total	\$63,997,528	\$30,451,039	\$13,343,494	\$19,626,478	\$246,100	\$40,102	\$30,316	\$42,218,957	\$37,271,244	\$3,017,203	\$1,133,177	\$745,978	\$21,417	\$30,938	\$106,157,484	\$100,283,226	\$6,064,258	\$604,258	\$56,822

Account	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9	Total
GFA - Distribution plant (credit to contributed capital)	\$72,358,039	\$4,563,053	\$11,970,840	\$16,383,807	\$371,232	\$39,204	\$39,804	\$0	\$0	\$72,358,039	\$4,563,053	\$11,970,840	\$16,383,807	\$371,232	\$39,204	\$39,804	\$0	\$0	\$0
GFA - Distribution plant (exclude credit for contributed capital)	\$106,157,484	\$67,722,282	\$16,360,698	\$20,959,655	\$992,077	\$61,519	\$61,254	\$0	\$0	\$106,157,484	\$67,722,282	\$16,360,698	\$20,959,655	\$992,077	\$61,519	\$61,254	\$0	\$0	\$0
Accum Depreciation - NFA	(\$13,298,435)	(\$9,236,714)	(\$1,949,791)	(\$2,000,337)	(\$177,032)	(\$7,531)	(\$7,031)	\$0	\$0	(\$13,298,435)	(\$9,236,714)	(\$1,949,791)	(\$2,000,337)	(\$177,032)	(\$7,531)	(\$7,031)	\$0	\$0	\$0
Accum Depreciation - NFA ECC	(\$16,891,908)	(\$11,806,526)	(\$2,316,499)	(\$2,506,830)	(\$243,038)	(\$9,903)	(\$9,311)	\$0	\$0	(\$16,891,908)	(\$11,806,526)	(\$2,316,499)	(\$2,506,830)	(\$243,038)	(\$9,903)	(\$9,311)	\$0	\$0	\$0
NFA Net Fixed Assets	\$99,059,604	\$34,316,339	\$10,121,149	\$14,363,470	\$194,200	\$31,673	\$32,773	\$0	\$0	\$99,059,604	\$34,316,339	\$10,121,149	\$14,363,470	\$194,200	\$31,673	\$32,773	\$0	\$0	\$0
NFA ECC Net Fixed Assets Excluding credit for Capital Contribution	\$89,265,676	\$55,915,956	\$14,044,199	\$18,452,825	\$749,039	\$51,616	\$51,942	\$0	\$0	\$89,265,676	\$55,915,956	\$14,044,199	\$18,452,825	\$749,039	\$51,616	\$51,942	\$0	\$0	\$0
1830-4 Primary Poles Demand and Customer	\$17,279,247	\$9,876,233	\$2,983,111	\$4,299,790	\$96,761	\$													















# 2019 Cost Allocation Model

**EB-2019-XXXX**

## **Sheet E1 Categorization 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

#### Customer Component

If Density is < 30 customers per kM of lines then	LOW	0.6	All
If Density is Between 30 and 60 customers per kM of lines then	MEDIUM	0.4	All
If Density is Between > 60 customers per kM of lines then	HIGH	0.35	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
	<b>Distribution Plant</b>			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%

1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 KV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	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%
	<b>Accumulated Amortization</b>			
2105x	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets and O7		

	<b>Operation</b>			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	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 Transformers- Operation	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%
	<b>Maintenance</b>			
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 - 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 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		CWNR	100%
5315	Customer Billing		CWNB	100%
5320	Collecting		CWNB	100%
5325	Collecting- Cash Over and Short		CWNB	100%
5330	Collection Charges		CWNB	100%
5335	Bad Debt Expense		BDHA	100%
5340	Miscellaneous Customer Accounts Expenses		CWNB	100%



# 2019 Cost Allocation Model

**EB-2019-XXXX**

**Sheet E2 Allocator Worksheet - NTRZ**

**Details:**  
The worksheet below details how allocators are derived.

			1	2	3	7	8	9	
	Explanation	ID and Factors	Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	SENTINEL LIGHTING	UNMETERED SCATTERED LOAD	
17	<b>Demand Allocators</b>								
19	1 cp								
20	Transformation CP	TCP1	100.00%	46.89%	19.98%	33.08%	0.00%	0.05%	
21	Bulk Delivery (SubTransmission) CP	BCP1	100.00%	46.89%	19.98%	33.08%	0.00%	0.05%	
22	Distribution CP (Total System)	DCP1	100.00%	46.89%	19.98%	33.08%	0.00%	0.05%	
24	4 cp								
25	Transformation CP	TCP4	100.00%	47.52%	18.21%	34.07%	0.13%	0.06%	
26	Bulk Delivery (SubTransmission) CP	BCP4	100.00%	47.52%	18.21%	34.07%	0.13%	0.06%	
27	Distribution CP (Total System)	DCP4	100.00%	47.52%	18.21%	34.07%	0.13%	0.06%	
29	12 cp								
30	Transformation CP	TCP12	100.00%	47.64%	16.12%	35.89%	0.27%	0.06%	
31	Bulk Delivery (SubTransmission) CP	BCP12	100.00%	47.64%	16.12%	35.89%	0.27%	0.06%	
32	Distribution CP (Total System)	DCP12	100.00%	47.64%	16.12%	35.89%	0.27%	0.06%	
34	NON CO_INCIDENT PEAK								
35	1 NCP								
36	Distribution NCP ( Total System)	DNCP1	100.00%	40.51%	22.85%	36.55%	0.00%	0.04%	
37	Primary NCP	PNCP1	100.00%	40.36%	22.77%	36.41%	0.37%	0.04%	
38	Line Transformer NCP	LTNCP1	100.00%	61.59%	28.06%	9.63%	0.58%	0.06%	
39	Secondary NCP	SNCP1	100.00%	95.49%	4.29%	0.00%	0.14%	0.09%	
41	4 NCP								
42	Distribution NCP ( Total System)	DNCP4	100.00%	40.08%	21.96%	37.87%	0.00%	0.04%	
43	Primary NCP	PNCP4	100.00%	39.93%	21.87%	37.72%	0.39%	0.04%	
44	Line Transformer NCP	LTNCP4	100.00%	61.79%	27.33%	10.11%	0.62%	0.06%	
45	Secondary NCP	SNCP4	100.00%	95.60%	4.17%	0.00%	0.14%	0.10%	
47	12 NCP								
48	Distribution NCP ( Total System)	DNCP12	100.00%	39.66%	20.66%	39.59%	0.00%	0.04%	
49	Primary NCP	PNCP12	100.00%	39.48%	20.57%	39.42%	0.44%	0.04%	
50	Line Transformer NCP	LTNCP12	100.00%	62.22%	26.17%	10.75%	0.70%	0.07%	
51	Secondary NCP	SNCP12	100.00%	95.80%	3.97%	0.00%	0.13%	0.11%	
53	<b>Demand Allocators - Composite</b>								
55	DEMAND 1815-1855	1815-1855 D	100.00%	47.63%	21.32%	30.54%	0.40%	0.05%	
56	DEMAND 1808	1808 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	
57	DEMAND 1815	1815 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	
58	DEMAND 1820	1820 D	100.00%	39.93%	21.87%	37.72%	0.39%	0.04%	
59	DEMAND 1815 & 1820	1815 & 1820 D	100.00%	39.93%	21.87%	37.72%	0.39%	0.04%	
60	DEMAND 1830	1830 D	100.00%	48.28%	19.22%	32.06%	0.33%	0.05%	
61	DEMAND 1835	1835 D	100.00%	53.84%	17.45%	28.29%	0.29%	0.05%	
62	DEMAND 1830 & 1835	1830 & 1835 D	100.00%	50.72%	18.44%	30.41%	0.32%	0.05%	





Ontario Energy Board

# 2019 Cost Allocation Model

**EB-2019-XXXX**

**Sheet E3 Demand Allocator Worksheet - NTRZ**

**Instructions:**  
Input sheet for Demand Allocators.

**PLCC WATTS**

**400**

		1	2	3	7	8	9
Customer Classes	Total	Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	SENTINEL LIGHTING	UNMETERED SCATTERED LOAD
CCA	45,361	32,622	3,186	384	9,091	32	46
CCB	45,361	32,622	3,186	384	9,091	32	46
CCP	36,590	32,622	3,186	384	320	32	46
CCLT	34,931	31,782	2,506	245	320	32	46
CCS	40,557	31,146	242	0	9,091	32	46
PLCC-CCA	18,144	13,049	1,274	154	3,636	13	18
PLCC-CCB	18,144	13,049	1,274	154	3,636	13	18
PLCC-CCP	14,636	13,049	1,274	154	128	13	18
PLCC-CCLT	13,972	12,713	1,002	98	128	13	18
PLCC-CCS	16,223	12,458	97	0	3,636	13	18



Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 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 kV		dp	TCP	TCP12		
1810-2	Leasehold Improvements <50 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 Equipment - Normally 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 O1 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	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 O1 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	Distribution Services Revenue	CREV				
4082	Retail Services Revenues	Other Distribution Revenue	mi				
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi				
4086	SSS Admin Charge	Other Distribution Revenue	mi				
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	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 O1 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 Non-Operating Income	Other Income & Deductions	mi				
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi				
4398	Foreign Exchange Gains and Losses, Including 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 Expenses (Working 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 O1 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	Power Supply Expenses (Working Capital)	cop				
4751	Charges - Smart Metering Entity	Power Supply Expenses (Working Capital)	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	1815-1855 D	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 Equipment - Operation 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 D	1830 & 1835 D	1830 & 1835 C	x
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	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 D	1840 & 1845 D	1840 & 1845 C	x
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	x
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	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 O1 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	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	x
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	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	1830 & 1835 D	1830 & 1835 D	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			CWNR	
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 O1 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 Relations - CDM (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 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 O1 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 - 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 - Unclassified	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 - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1565	Conservation and Demand Management Expenditures and Recoveries	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805	Land			\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV			\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 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
1806-1	Land Rights Station >50 kV			\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV			\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures			\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV			\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV			\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810	Leasehold Improvements			\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV			\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV			\$0		\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV			\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV			\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Primary below 50 kV (Bulk)			\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		\$11,533,556	\$11,533,556		\$0	\$11,533,556	\$11,533,556	\$0	\$11,533,556	\$0
1820-3	Distribution Station Equipment - Normally 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
1825-1	Storage Battery Equipment > 50 kV			\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV			\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures			\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$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			\$0		\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$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



4320	Expenses of Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$132,572	\$132,572	\$0	\$132,572	\$132,572	\$0	\$132,572	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	(\$474,802)	(\$474,802)	\$0	(\$474,802)	(\$474,802)	\$0	(\$474,802)	\$0
4360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	(\$2,955,674)	(\$2,955,674)	\$0	(\$2,955,674)	(\$2,955,674)	\$0	(\$2,955,674)	\$0
4380	Expenses of Non-Utility Operations	\$2,738,558	\$2,738,558	\$0	\$2,738,558	\$2,738,558	\$0	\$2,738,558	\$0
4390	Miscellaneous Non-Operating Income	(\$129,209)	(\$129,209)	\$0	(\$129,209)	(\$129,209)	\$0	(\$129,209)	\$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	(\$566,837)	(\$566,837)	\$0	(\$566,837)	(\$566,837)	\$0	(\$566,837)	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$67,825,454	\$67,825,454	\$0	\$67,825,454	\$67,825,454	\$0	\$67,825,454	\$0
4708	Charges-WMS	\$2,592,647	\$2,592,647	\$0	\$2,592,647	\$2,592,647	\$0	\$2,592,647	\$0
4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$5,730	\$5,730	\$0	\$5,730	\$5,730	\$0	\$5,730	\$0
4714	Charges-NW	\$4,912,002	\$4,912,002	\$0	\$4,912,002	\$4,912,002	\$0	\$4,912,002	\$0
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$4,770,412	\$4,770,412	\$0	\$4,770,412	\$4,770,412	\$0	\$4,770,412	\$0
4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	\$172,043	\$172,043	\$0	\$172,043	\$172,043	\$0	\$172,043	\$0
4751	Charges - Smart Metering Entity	\$232,748	\$232,748	\$0	\$232,748	\$232,748	\$0	\$232,748	\$0
5005	Operation Supervision and Engineering	\$395,026	\$395,026	\$0	\$395,026	\$395,026	\$0	\$395,026	\$0
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$8,488	\$8,488	\$0	\$8,488	\$8,488	\$0	\$8,488	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$704	\$704	\$0	\$704	\$704	\$0	\$704	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$37,613	\$37,613	\$0	\$37,613	\$37,613	\$0	\$37,613	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$3,502	\$3,502	\$0	\$3,502	\$3,502	\$0	\$3,502	\$0
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$3,064	\$3,064	\$0	\$3,064	\$3,064	\$0	\$3,064	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$347,515	\$347,515	\$0	\$347,515	\$347,515	\$0	\$347,515	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$816	\$816	\$0	\$816	\$816	\$0	\$816	\$0

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

5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5665	Miscellaneous General Expenses	\$114,898	\$114,898	\$0	\$114,898	\$114,898	\$0	\$114,898	\$0	
5670	Rent	\$275,000	\$275,000	\$0	\$275,000	\$275,000	\$0	\$275,000	\$0	
5675	Maintenance of General Plant	\$584,818	\$584,818	\$0	\$584,818	\$584,818	\$0	\$584,818	\$0	
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5705	Amortization Expense - Property, Plant, and Equipment	\$4,090,577	\$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	
<b>Total</b>		<b>\$25,317,294</b>	<b>\$111,642,439</b>	<b>#####</b>	<b>\$0</b>	<b>#####</b>	<b>\$136,959,733</b>	<b>\$0</b>	<b>#####</b>	<b>\$1</b>
				<b>Control</b>	<b>\$136,959,733</b>	<b>#####</b>	<b>\$136,959,733</b>	<b>\$0</b>	<b>#####</b>	<b>\$1</b>

**Grouping by Allocator**

	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 59,208	\$ -	\$ -	\$ 59,208	\$ 59,208	\$ -	\$ 59,208	\$ -
1830	\$ 45,783	\$ -	\$ -	\$ 45,783	\$ 45,783	\$ -	\$ 45,783	\$ -
1835	\$ 440,708	\$ -	\$ -	\$ 440,708	\$ 440,708	\$ -	\$ 440,708	\$ -
1840	\$ 696	\$ -	\$ -	\$ 696	\$ 696	\$ -	\$ 696	\$ -
1845	\$ 249,801	\$ -	\$ -	\$ 249,801	\$ 249,801	\$ -	\$ 249,801	\$ -
1850	\$ 123,714	\$ -	\$ -	\$ 123,714	\$ 123,714	\$ -	\$ 123,714	\$ -
1855	\$ 58,528	\$ -	\$ -	\$ 58,528	\$ 58,528	\$ -	\$ 58,528	\$ -
1860	\$ 186,154	\$ -	\$ -	\$ 186,154	\$ 186,154	\$ -	\$ 186,154	\$ -
1815-1855	\$ 1,309,013	\$ -	\$ -	\$ 1,309,013	\$ 1,309,013	\$ -	\$ 1,309,013	\$ -
1830 & 1835	\$ 171,809	\$ -	\$ -	\$ 171,809	\$ 171,809	\$ -	\$ 171,809	\$ -
1840 & 1845	\$ 348,331	\$ -	\$ -	\$ 348,331	\$ 348,331	\$ -	\$ 348,331	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 134,026	\$ -	\$ -	\$ 134,026	\$ 134,026	\$ -	\$ 134,026	\$ -
Break Out	\$ (45,316,935)	\$ -	\$ -	\$ (45,316,935)	\$ (45,316,935)	\$ -	\$ (45,316,936)	\$ 1
CCA	\$ 141,953	\$ -	\$ -	\$ 141,953	\$ 141,953	\$ -	\$ 141,953	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 10,315,056	\$ -	\$ -	\$ 10,315,056	\$ 10,315,056	\$ -	\$ 10,315,056	\$ -
CEN EWMP	\$ 70,423,831	\$ -	\$ -	\$ 70,423,831	\$ 70,423,831	\$ -	\$ 70,423,831	\$ -
CREV	\$ (17,363,225)	\$ -	\$ -	\$ (17,363,225)	\$ (17,363,225)	\$ -	\$ (17,363,225)	\$ -
CWCS	\$ 9,674,275	\$ -	\$ -	\$ 9,674,275	\$ 9,674,275	\$ -	\$ 9,674,275	\$ -
CWMC	\$ 7,781,956	\$ -	\$ -	\$ 7,781,956	\$ 7,781,956	\$ -	\$ 7,781,956	\$ -
CWMR	\$ 384,985	\$ -	\$ -	\$ 384,985	\$ 384,985	\$ -	\$ 384,985	\$ -
CWNB	\$ 1,307,729	\$ -	\$ -	\$ 1,307,729	\$ 1,307,729	\$ -	\$ 1,307,729	\$ -
DCP	\$ 5,556,475	\$ -	\$ -	\$ 5,556,475	\$ 5,556,475	\$ -	\$ 5,556,475	\$ -
LPHA	\$ (188,977)	\$ -	\$ -	\$ (188,977)	\$ (188,977)	\$ -	\$ (188,977)	\$ -
LTNCP	\$ 12,760,799	\$ -	\$ -	\$ 12,760,799	\$ 12,760,799	\$ -	\$ 12,760,799	\$ -

NFA	\$	(2,164,599)	\$	-	\$	-	\$	(2,164,599)	\$	(2,164,599)	\$	-	\$	(2,164,599)	\$	-
NFA ECC	\$	5,652,379	\$	-	\$	-	\$	5,652,379	\$	5,652,379	\$	-	\$	5,652,379	\$	-
O&M	\$	4,946,859	\$	-	\$	-	\$	4,946,859	\$	4,946,859	\$	-	\$	4,946,859	\$	-
PNCP	\$	62,839,774	\$	-	\$	-	\$	62,839,774	\$	62,839,774	\$	-	\$	62,839,774	\$	-
SNCP	\$	7,024,455	\$	-	\$	-	\$	7,024,455	\$	7,024,455	\$	-	\$	7,024,455	\$	-
TCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
<b>Total</b>	<b>\$</b>	<b>136,904,560</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>136,904,560</b>	<b>\$</b>	<b>136,904,560</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>136,904,559</b>	<b>\$</b>	<b>1</b>



# 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 rose-coloured diagnostic cells. Once the RRWF is completed, the necessary information should be included in the CA Model so that the error warnings are operational.

#### Worksheet I1 Introduction

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

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

#### Worksheet I2 LDC Classes

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

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

#### Worksheet I3 Trial Balance Data

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

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

- At Cell F10, input the return on equity RRWF tab 9 'Revenue Requirement' cell F23;
  - At Cell F11, input the forecast of PILs from RRWF tab 9 'Revenue Requirement' cell F19;
  - At Cell F12, input Interest Cost from RRWF tab 9 'Revenue Requirement' cell F22;
  - Cell F13 should be entered equal to RRWF tab 9 'Service Revenue Requirement' cell F26;
  - Cell F15 should be entered equal to RRWF tab 4 'Rate Base' cell G19
- 
- Starting at Row 20, enter forecast amounts for USoA accounts in column D. The CA Model has a few rows that are inserted for finer granularity within existing accounts.
  - Cells D78 and D79 are the balances in Account 1575 and 1576. The recovery of these balances is not done through the service revenue requirement and distribution rates, but rather through a rate rider per memo June 25, 2013. Current versions differ from Version 3.0 in this regard.
  - Column D contains the forecast amounts for the test year, and is to match the amounts in the rate application. For asset accounts, enter the mid-year average amounts matching the corresponding amounts in 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 I9 for most capital and OM&A accounts, but not revenue accounts. If an account has no corresponding Row in I9, the model does not provide a ready means of direct allocation.
  - Column I has input cells in the new Rows. If necessary, enter the allocator for the account that the distributor considers most appropriate. (The model on the website has an allocator already selected at the suggestion of the CA Working Group, but the distributor is ultimately responsible for selecting the most appropriate allocator considering how it uses the sub-account in question.)

#### **Worksheet I4 Break Out Assets**

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

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

#### **Worksheet I5.1 Miscellaneous Data**

- In cell D15, enter the km of distribution line, regardless of voltage (structures, not circuits) used in determining customer density of the service area.
- In Cell D19, enter the percentage of OM&A plus Cost of Power that is included as working capital, eg.13%, or a percentage based on the distributor's lead-lag study;
  
- Cell D21 yields a weighting factor to attribute pole access revenue in the same proportions as the corresponding allocation of costs. Considering the NBV of all poles that yield pole rental revenue, enter the estimated percentage of poles that are at Secondary voltage. The remaining percentage should reflect the 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 GS>50 class.  
 Assume that 100 of them are industrial customers served by a single span of overhead conductor. The amount remaining on the books in Account 1855 is \$500, though the current cost of replacing the service including labour would be much larger.  
 Assume that 100 customers have underground service that required extensive permits, street repairs, and labour costs, as well as materials. The services are recent, and the amount recorded in 1855 averages \$25,000.  
 Assume 300 customers have no costs recorded in Account 1855, and would have no cost recorded even if replaced (per distributor's accounting practice and conditions of service)  
 Calculation of a single factor for GS>50 class -- weighted average of embedded book values including installation  
 >  $[(100 * \$5,000) + (100 * \$25,000) + (300 * \$0)] / 500 = \$6,000$  per customer  
 Weighting factor for residential @ \$1,000 is 1.00  
 Weighting factor for GS>50 kW =  $\$6,000 / \$1,000 = 6.00$

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

Assume that the Residential cost averaged over all residential customers is \$1.50 for bill preparation and mailing, \$0.50 to record revenue from a normal payment, and \$1.00 per bill on average for other costs associated with collecting, etc. that are recorded in accounts 5315, 5320 and 5340. Total \$3 per residential bill.  
 Assume that there are 15 customers in the USL class:  
 Assume that 5 of the 15 customers have a large number of devices and the number of devices changes from time to time, so additional clerical attention is required each month amounting to \$50 over the group (\$10 per bill). Assuming that other costs are the same as for a residential customer at \$1.50 per bill, the average cost is \$11.50 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 O1.

Note that the revenue formula calculates monthly fixed revenue from the largest of # of customers / connections / devices from Rows 18, 19 and 21 in worksheet I-6.2. This is appropriate if a class, e.g. streetlights, is billed per device, or if the number of devices equals the number of connections. If this is not appropriate for the distributor's rate structure, the distributor should correct the formula in row 39 for the applicable class(es), or over-write it with a specific cell references. For example, if USL is billed per customer without regard to number of connections or devices, replace the MAX term with a simple reference to I-6.2 row 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 I-3 and reflecting this in the meter capital weighting factors, with the objective of reaching a more accurate allocation of these costs.
- Entries for USL, Street lighting and Sentinel Lighting in worksheet I7.1 and I7.2 are 0. For any cost of estimating or verifying unmetered loads, see note re direct allocation under worksheet I9.

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

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

- This worksheet has not been modified to reflect automated meter reading. The Rows in worksheet I7.2 continue to reflect differences in customer density, relative difficulty in reaching the meter, and frequency of reading the meter in the respective classes. To the extent that these factors are now more nearly uniform due to automated meter reading, the distributor may find that the appropriate weights are close to 1.0 for all 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 I8 Demand Data**

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

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

### Worksheet I9 Direct Allocation

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

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

### Worksheet O1

This is an output worksheet that shows the allocated revenue requirements and the revenue-to-cost ratios by rate class. The diagnostic cells in this sheet check that the allocated costs reconcile to the account totals entered in 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 I3, modify Miscellaneous Income accounts if necessary, along with forecast capital and OM&A accounts, if any of these have changed as a result of a Decision or settlement agreement.
- At worksheet I6.1, modify the class load forecast inputs if it has changed since the original application, at Rows 25 -27.

- At worksheet I6.1, substitute the proposed rates at Rows 33 – 36.
- At worksheet I8, data may need to be changed if the load forecast has been changed.
- On worksheet O1:
  - Cell C22 should now equal 1.00 and Rows 18 and 23 should be identical.
  - Cells D75 and beyond should show the newly-approved revenue to cost ratios.

### **Worksheet O2**

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

### **Worksheet O3.1**

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

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

### **Worksheet O3.6**

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

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

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

### **Worksheet O6**

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

### **Worksheets E2 and E4**

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

- Worksheet E4 is not locked, and the user may propose to allocate any account using a different allocator than the default found in the model. If the applicant is proposing to use a different allocator, please note that this would be a departure from standard policy and should be identified and explained in Exhibit 7 of the 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 allocate the Smart Metering Entity (SME) charges to the GS < 50 kW and Residential classes, only, on the basis of the number of customers.

### **Worksheet E3**

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

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

### **Worksheet E5**

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

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

# 2019 Cost Allocation Model

## Sheet I1 Utility Information Sheet

Version 3.5

Name of LDC:

Application EB Number:

Date of Application:

**Contact Information:**

Name:

Title:

Phone Number:

E-Mail Address:

**Copyright**

This cost allocation model is protected by copyright and is being made available to you solely for the purpose of preparing or reviewing an cost allocation filing. You may use and copy this cost allocation model for that purpose, and provide a copy of this cost allocation model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this cost allocation model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this cost allocation model to a person that is advising or assisting you in preparing or reviewing a cost allocation filing, you must ensure that the person understands and agrees to the restrictions noted above.

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

Input Cells	<input type="text"/>
Output Cells	<input type="text"/>
Exhibition	<input type="text"/>
Brought Forward	Brought Forward
Calculation	Calculation
Diagnostic	<input type="text"/>

**Brief Description of Each Worksheet's Function**

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

**1. GENERAL**

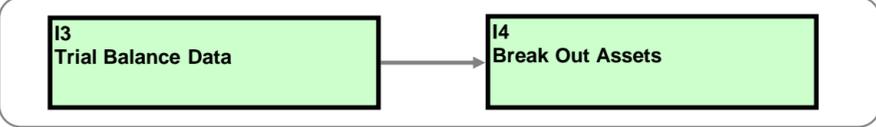
I1 General
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**2. LDC INPUT - Rate Classes**

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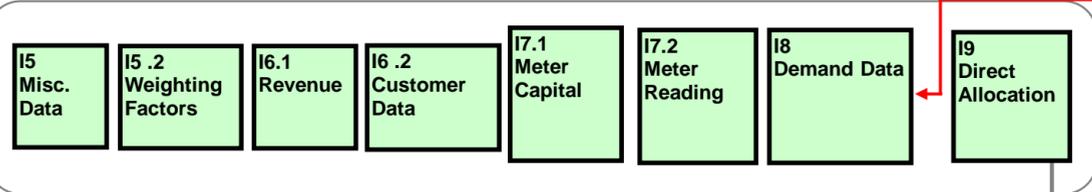
I2  
Rate Classes  
Declaration

### 3. LDC INPUT - Financial Data



Load  
Shapes

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



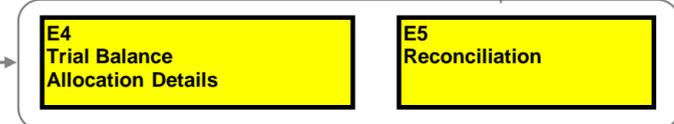
### 5. MODEL PROCESS - Categorization - OEB Defaults

E1  
Categorization

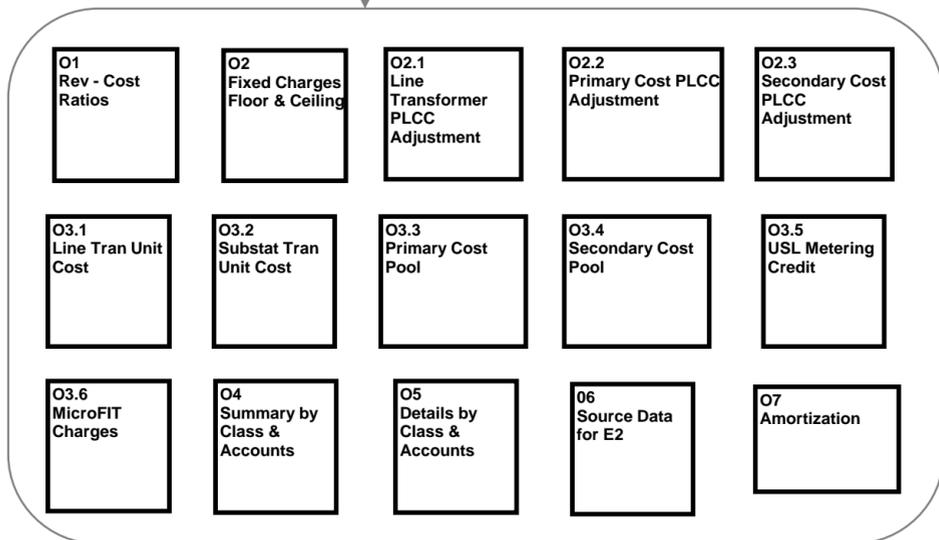
### 6. MODEL PROCESS - Allocators calculated from 4.



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



### 8. MODEL OUTPUT- Summaries by Rate Class





# 2019 Cost Allocation Model

**EB-2018-XXXX**

**Sheet 12 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

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

Empty rounded rectangular box for additional information.



# 2019 Cost Allocation Model

EB-2018-XXXX

Sheet I3 Trial Balance Data

Comparisons with RRWF

RRWF Reference:

9. cell F23	Return on Deemed Equity	\$633,115		
9. cell F19	Income Taxes (Grossed up)	\$109,081		
9. cell F22	Deemed Interest Expense	\$336,289		
9. cell F25	Service Revenue Requirement	\$4,790,691	<b>From this Sheet</b>	<b>Differences?</b>
	Revenue Requirement to be Used in this model (\$)	\$4,790,691	<b>\$4,790,691</b>	<b>Rev Req Matches</b>
4. cell G19	Rate Base (\$)	\$14,896,743		
	Rate Base to be Used in this model (\$)	\$14,896,743	<b>\$14,896,743</b>	<b>Rate Base Matches</b>

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
1005	Cash	\$66,161				\$66,161
1010	Cash Advances and Working Funds	\$6,300				\$6,300
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	\$1,912,560				\$1,912,560
1102	Accounts Receivable - Services	\$0				\$0
1104	Accounts Receivable - Recoverable Work	\$103,755				\$103,755
1105	Accounts Receivable - Merchandise, Jobbing, etc.	\$377				\$377
1110	Other Accounts Receivable	\$56,975				\$56,975
1120	Accrued Utility Revenues	\$2,205,359				\$2,205,359
1130	Accumulated Provision for Uncollectible Accounts--Credit	(\$34,200)				(\$34,200)
1140	Interest and Dividends Receivable	\$0				\$0
1150	Rents Receivable	\$0				\$0
1170	Notes Receivable	\$0				\$0
1180	Prepayments	\$52,225				\$52,225
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	\$230,395				\$230,395
1340	Merchandise	\$5,949				\$5,949
1350	Other Materials and Supplies	\$0				\$0
1405	Long Term Investments in Non-Associated Companies	\$100				\$100
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
1480	Portfolio Investments - Associated Companies	\$0				\$0

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			\$0

1865	Other Installations on Customer's Premises	\$0			\$0
1870	Leased Property on Customer Premises	\$0			\$0
1875	Street Lighting and Signal Systems	\$0			\$0
1905	Land	\$0			\$0
1906	Land Rights	\$0			\$0
1908	Buildings and Fixtures	\$1,584			\$1,584
1910	Leasehold Improvements	\$0			\$0
1915	Office Furniture and Equipment	\$49,710			\$49,710
1920	Computer Equipment - Hardware	\$207,948			\$207,948
1925	Computer Software	\$192,901			\$192,901
1930	Transportation Equipment	\$1,244,475			\$1,244,475
1935	Stores Equipment	\$0			\$0
1940	Tools, Shop and Garage Equipment	\$95,625			\$95,625
1945	Measurement and Testing Equipment	\$3,975			\$3,975
1950	Power Operated Equipment	\$0			\$0
1955	Communication Equipment	\$2,529			\$2,529
1960	Miscellaneous Equipment	\$0			\$0
1965	Water Heater Rental Units	\$0			\$0
1970	Load Management Controls - Customer Premises	\$0			\$0
1975	Load Management Controls - Utility Premises	\$0			\$0
1980	System Supervisory Equipment	\$322,876			\$322,876
1985	Sentinel Lighting Rental Units	\$0			\$0
1990	Other Tangible Property	\$0			\$0
1995	Contributions and Grants - Credit	(\$2,240,957)			(\$2,240,957)
2005	Property Under Capital Leases	\$0			\$0
2010	Electric Plant Purchased or Sold	\$0			\$0
2020	Experimental Electric Plant Unclassified	\$0			\$0
2030	Electric Plant and Equipment Leased to Others	\$0			\$0
2040	Electric Plant Held for Future Use	\$0			\$0
2050	Completed Construction Not Classified--Electric	\$0			\$0
2055	Construction Work in Progress--Electric	\$260,710			\$260,710
2060	Electric Plant Acquisition Adjustment	\$0			\$0
2065	Other Electric Plant Adjustment	\$0			\$0
2070	Other Utility Plant	\$0			\$0
2075	Non-Utility Property Owned or Under Capital Leases	\$0			\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$3,330,495)			(\$3,330,495)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	(\$161,570)			(\$161,570)
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	\$0			\$0
2160	Accumulated Amortization of Other Utility Plant	\$0			\$0
2180	Accumulated Amortization of Non-Utility Property	\$0			\$0
2205	Accounts Payable	(\$28,598,946)			(\$28,598,946)
2208	Customer Credit Balances	(\$147,477)			(\$147,477)
2210	Current Portion of Customer Deposits	(\$157,133)			(\$157,133)
2215	Dividends Declared	\$0			\$0
2220	Miscellaneous Current and Accrued Liabilities	(\$284,434)			(\$284,434)
2225	Notes and Loans Payable	(\$562,365)			(\$562,365)
2240	Accounts Payable to Associated Companies	\$0			\$0
2242	Notes Payable to Associated Companies	\$0			\$0
2250	Debt Retirement Charges( DRC) Payable	\$0			\$0
2252	Transmission Charges Payable	\$0			\$0
2254	Electrical Safety Authority Fees Payable	\$0			\$0
2256	Independent Market Operator Fees and Penalties Payable	(\$1,193,761)			(\$1,193,761)
2260	Current Portion of Long Term Debt	\$0			\$0
2262	Ontario Hydro Debt - Current Portion	\$0			\$0
2264	Pensions and Employee Benefits - Current Portion	\$0			\$0
2268	Accrued Interest on Long Term Debt	\$0			\$0
2270	Matured Long Term Debt	\$0			\$0
2272	Matured Interest on Long Term Debt	\$0			\$0
2285	Obligations Under Capital Leases--Current	\$0			\$0
2290	Commodity Taxes	(\$96,617)			(\$96,617)
2292	Payroll Deductions / Expenses Payable	(\$41,651)			(\$41,651)
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	\$0			\$0
2296	Future Income Taxes - Current	\$0			\$0
2305	Accumulated Provision for Injuries and Damages	\$0			\$0
2306	Employee Future Benefits	(\$92,705)			(\$92,705)
2308	Other Pensions - Past Service Liability	\$0			\$0
2310	Vested Sick Leave Liability	\$0			\$0
2315	Accumulated Provision for Rate Refunds	\$0			\$0
2320	Other Miscellaneous Non-Current Liabilities	(\$4,263)			(\$4,263)
2325	Obligations Under Capital Lease--Non-Current	\$0			\$0
2330	Development Charge Fund	\$0			\$0
2335	Long Term Customer Deposits	(\$172,472)			(\$172,472)
2340	Collateral Funds Liability	\$0			\$0
2345	Unamortized Premium on Long Term Debt	\$0			\$0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	\$0			\$0
2350	Future Income Tax - Non-Current	\$0			\$0
2405	Other Regulatory Liabilities	\$0			\$0
2410	Deferred Gains from Disposition of Utility Plant	\$0			\$0
2415	Unamortized Gain on Reacquired Debt	\$0			\$0
2425	Other Deferred Credits	\$0			\$0
2435	Accrued Rate-Payer Benefit	\$0			\$0
2505	Debentures Outstanding - Long Term Portion	\$0			\$0
2510	Debenture Advances	\$0			\$0
2515	Reacquired Bonds	\$0			\$0
2520	Other Long Term Debt	\$0			\$0
2525	Term Bank Loans - Long Term Portion	\$0			\$0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	\$0			\$0
2550	Advances from Associated Companies	\$0			\$0
3005	Common Shares Issued	\$0			\$0
3008	Preference Shares Issued	\$0			\$0
3010	Contributed Surplus	\$0			\$0
3020	Donations Received	\$0			\$0
3022	Development Charges Transferred to Equity	\$0			\$0

3026	Capital Stock Held in Treasury	\$0				\$0
3030	Miscellaneous Paid-In Capital	\$0				\$0
3035	Installments Received on Capital Stock	\$0				\$0
3040	Appropriated Retained Earnings	\$0				\$0
3045	Unappropriated Retained Earnings	\$0				\$0
3046	Balance Transferred From Income	\$848,161	(\$848,161)		\$0	(\$633,115)
3047	Appropriations of Retained Earnings - Current Period	\$0				\$0
3048	Dividends Payable-Preference Shares	\$0				\$0
3049	Dividends Payable-Common Shares	\$0				\$0
3055	Adjustment to Retained Earnings	\$0				\$0
3065	Unappropriated Undistributed Subsidiary Earnings	\$0				\$0
3075	Non-Utility Shareholders' Equity	\$0				\$0
4006	Residential Energy Sales	(\$4,207,688)				(\$4,207,688)
4010	Commercial Energy Sales	\$0				\$0
4015	Industrial Energy Sales	\$0				\$0
4020	Energy Sales to Large Users	\$0				\$0
4025	Street Lighting Energy Sales	(\$3,670)				(\$3,670)
4030	Sentinel Lighting Energy Sales	\$0				\$0
4035	General Energy Sales	(\$11,262,304)				(\$11,262,304)
4040	Other Energy Sales to Public Authorities	\$0				\$0
4045	Energy Sales to Railroads and Railways	\$0				\$0
4050	Revenue Adjustment	\$0				\$0
4055	Energy Sales for Resale	\$3,600,232				\$3,600,232
4060	Interdepartmental Energy Sales	\$0				\$0
4062	Billed WMS	(\$729,868)				(\$729,868)
4064	Billed-One-Time	\$0				\$0
4066	Billed NW	(\$1,204,099)				(\$1,204,099)
4068	Billed CN	(\$951,931)				(\$951,931)
4069	Billed LV	(\$399,783)				(\$399,783)
4080	Distribution Services Revenue	(\$4,146,939)				(\$4,146,939)
4082	Retail Services Revenues	\$0				\$0
4084	Service Transaction Requests (STR) Revenues	\$0				\$0
4086	SSS Admin Charge	(\$20,519)				(\$20,519)
4090	Electric Services Incidental to Energy Sales	\$0				\$0
4105	Transmission Charges Revenue	\$0				\$0
4110	Transmission Services Revenue	\$0				\$0
4205	Interdepartmental Rents	\$0				\$0
4210	Rent from Electric Property	(\$55,039)				(\$55,039)
4215	Other Utility Operating Income	\$0				\$0
4220	Other Electric Revenues	(\$6,595)				(\$6,595)
4225	Late Payment Charges	(\$26,618)				(\$26,618)
4230	Sales of Water and Water Power	\$0				\$0
4235	Miscellaneous Service Revenues	\$0				\$0
4235-1	Account Set Up Charges	(\$29,040)				(\$29,040)
4235-90	Miscellaneous Service Revenues - Residual	(\$35,451)				(\$35,451)
4240	Provision for Rate Refunds	\$0				\$0
4245	Government Assistance Directly Credited to Income	(\$84,295)				(\$84,295)
4305	Regulatory Debits	\$0				\$0
4310	Regulatory Credits	\$0				\$0
4315	Revenues from Electric Plant Leased to Others	\$0				\$0
4320	Expenses of Electric Plant Leased to Others	\$0				\$0
4324	Special Purpose Charge Recovery	\$0				\$0
4325	Revenues from Merchandise, Jobbing, Etc.	(\$286,632)				(\$286,632)
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$227,572				\$227,572
4335	Profits and Losses from Financial Instrument Hedges	\$0				\$0
4340	Profits and Losses from Financial Instrument Investments	\$0				\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0				\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0				\$0
4355	Gain on Disposition of Utility and Other Property	(\$186,266)				(\$186,266)
4360	Loss on Disposition of Utility and Other Property	\$5,002				\$5,002
4365	Gains from Disposition of Allowances for Emission	\$0				\$0
4370	Losses from Disposition of Allowances for Emission	\$0				\$0
4375	Revenues from Non-Utility Operations	(\$155,215)				(\$155,215)
4380	Expenses of Non-Utility Operations	\$42,592				\$42,592
4385	Non-Utility Rental Income	\$0				\$0
4390	Miscellaneous Non-Operating Income	\$0				\$0
4395	Rate-Payer Benefit Including Interest	\$0				\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0				\$0
4405	Interest and Dividend Income	(\$33,247)				(\$33,247)
4415	Equity in Earnings of Subsidiary Companies	\$0				\$0
4505	Operation Supervision and Engineering	\$0				\$0
4510	Fuel	\$0				\$0
4515	Steam Expense	\$0				\$0
4520	Steam From Other Sources	\$0				\$0
4525	Steam Transferred--Credit	\$0				\$0
4530	Electric Expense	\$0				\$0
4535	Water For Power	\$0				\$0
4540	Water Power Taxes	\$0				\$0
4545	Hydraulic Expenses	\$0				\$0
4550	Generation Expense	\$0				\$0
4555	Miscellaneous Power Generation Expenses	\$0				\$0
4560	Rents	\$0				\$0
4565	Allowances for Emissions	\$0				\$0
4605	Maintenance Supervision and Engineering	\$0				\$0
4610	Maintenance of Structures	\$0				\$0
4615	Maintenance of Boiler Plant	\$0				\$0
4620	Maintenance of Electric Plant	\$0				\$0
4625	Maintenance of Reservoirs, Dams and Waterways	\$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	\$19,199,124				\$19,199,124
4708	Charges-WMS	\$735,982				\$735,982
4710	Cost of Power Adjustments	(\$7,533,968)	\$7,533,968			\$0

4712	Charges-One-Time	\$0			\$0
4714	Charges-NW	\$1,221,446			\$1,221,446
4715	System Control and Load Dispatching	\$0			\$0
4716	Charges-CN	\$963,750			\$963,750
4720	Other Expenses	\$0			\$0
4725	Competition Transition Expense				\$0
4730	Rural Rate Assistance Expense	\$0			\$0
4750	Charges-LV	\$525,489			\$525,489
4751	Charges - Smart Metering Entity Charge	\$47,289			\$47,289
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	\$378,599			\$378,599
5010	Load Dispatching	\$8,954			\$8,954
5012	Station Buildings and Fixtures Expense	\$75,755			\$75,755
5014	Transformer Station Equipment - Operation Labour	\$0			\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0			\$0
5016	Distribution Station Equipment - Operation Labour	\$245			\$245
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$20,727			\$20,727
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0			\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0			\$0
5030	Overhead Subtransmission Feeders - Operation	\$0			\$0
5035	Overhead Distribution Transformers- Operation	\$0			\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0			\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0			\$0
5050	Underground Subtransmission Feeders - Operation	\$0			\$0
5055	Underground Distribution Transformers - Operation	\$0			\$0
5060	Street Lighting and Signal System Expense	\$0			\$0
5065	Meter Expense	\$118,902			\$118,902
5070	Customer Premises - Operation Labour	\$34,227			\$34,227
5075	Customer Premises - Materials and Expenses	\$548			\$548
5085	Miscellaneous Distribution Expense	\$265,825			\$265,825
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0			\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0			\$0
5096	Other Rent	\$16,021			\$16,021
5105	Maintenance Supervision and Engineering	\$0			\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$6,000			\$6,000
5112	Maintenance of Transformer Station Equipment	\$0			\$0
5114	Maintenance of Distribution Station Equipment	\$6,079			\$6,079
5120	Maintenance of Poles, Towers and Fixtures	\$26,988			\$26,988
5125	Maintenance of Overhead Conductors and Devices	\$42,024			\$42,024
5130	Maintenance of Overhead Services	\$21,545			\$21,545
5135	Overhead Distribution Lines and Feeders - Right of Way	\$89,161			\$89,161
5145	Maintenance of Underground Conduit	\$332			\$332
5150	Maintenance of Underground Conductors and Devices	\$82,125			\$82,125
5155	Maintenance of Underground Services	\$26,320			\$26,320
5160	Maintenance of Line Transformers	\$3,099			\$3,099
5165	Maintenance of Street Lighting and Signal Systems	\$0			\$0
5170	Sentinel Lights - Labour	\$0			\$0
5172	Sentinel Lights - Materials and Expenses	\$0			\$0
5175	Maintenance of Meters	\$13,846			\$13,846
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	\$0			\$0
5310	Meter Reading Expense	\$128,024			\$128,024
5315	Customer Billing	\$209,233			\$209,233
5320	Collecting	\$25,456			\$25,456
5325	Collecting- Cash Over and Short	\$75			\$75

5330	Collection Charges	\$1,736				\$1,736
5335	Bad Debt Expense	\$29,929				\$29,929
5340	Miscellaneous Customer Accounts Expenses	\$0				\$0
5405	Supervision	\$0				\$0
5410	Community Relations - Sundry	\$0				\$0
5415	Energy Conservation	\$0				\$0
5420	Community Safety Program	\$0				\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$7,043				\$7,043
5505	Supervision	\$0				\$0
5510	Demonstrating and Selling Expense	\$0				\$0
5515	Advertising Expense	\$0				\$0
5520	Miscellaneous Sales Expense	\$0				\$0
5605	Executive Salaries and Expenses	\$22,803				\$22,803
5610	Management Salaries and Expenses	\$549,242				\$549,242
5615	General Administrative Salaries and Expenses	\$85,265				\$85,265
5620	Office Supplies and Expenses	\$136,833				\$136,833
5625	Administrative Expense Transferred Credit	\$0				\$0
5630	Outside Services Employed	\$99,896				\$99,896
5635	Property Insurance	\$17,035				\$17,035
5640	Injuries and Damages	\$22,969				\$22,969
5645	Employee Pensions and Benefits	\$0				\$0
5650	Franchise Requirements	\$0				\$0
5655	Regulatory Expenses	\$32,424				\$32,424
5660	General Advertising Expenses	\$0				\$0
5665	Miscellaneous General Expenses	\$241,765				\$241,765
5670	Rent	\$7,667				\$7,667
5675	Maintenance of General Plant	\$20,893				\$20,893
5680	Electrical Safety Authority Fees	\$5,148				\$5,148
5681	Special Purpose Charge Expense	\$0				\$0
5685	Independent Market Operator Fees and Penalties	\$0				\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$742,539				\$742,539
5710	Amortization of Limited Term Electric Plant	\$0				\$0
5715	Amortization of Intangibles and Other Electric Plant	\$30,749				\$30,749
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	\$336,289	(\$336,289)		\$0	\$336,289
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	\$0				\$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	\$39,788				\$39,788
6110	Income Taxes	\$109,081	(\$109,081)		\$0	\$109,081
6115	Provision for Future Income Taxes	(\$193,985)	\$193,985			(\$0)
6205	Donations	\$0				\$0
6205-1	Sub-account LEAP Funding	\$4,745				\$4,745
6210	Life Insurance	\$0				\$0
6215	Penalties	\$13,622				\$13,622
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



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

Asset Accounts Directly Allocated \$0

# 2019 Cost Allocation Model

EB-2018-XXXX

## Sheet I4 Break Out Worksheet - MRZ

**Instructions:**  
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.  
\*\*Please see Instructions tab for detailed instructions\*\*

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	\$11,564,583
--	--------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								EXPENSE ITEMS				
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	5705	5710	5715	5720
											Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	\$0		-	-					-				
1805	Land	\$37,495		(\$37,495)	-					-				
1805-1	Land Station >50 kV		0.00%	\$0	-					-				
1805-2	Land Station <50 kV		100.00%	\$37,495	37,495					37,495				
1806	Land Rights	\$0		\$0	-					-				
1806-1	Land Rights Station >50 kV		0.00%	\$0	-					-				
1806-2	Land Rights Station <50 kV		100.00%	\$0	-					-				
1808	Buildings and Fixtures	\$0		(\$0)	-					-				
1808-1	Buildings and Fixtures > 50 kV		0.00%	\$0	-					-				
1808-2	Buildings and Fixtures < 50 kV		100.00%	\$0	0					0				
1810	Leasehold Improvements	\$0		\$0	-					-				
1810-1	Leasehold Improvements >50 kV		0.00%	\$0	-					-				
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	-					-				
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	-					-				
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$4,702,367		(\$4,702,367)	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		0.00%	\$0	-					-				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		96.47%	\$4,536,373	4,536,373			\$ (806,111)		3,730,262	\$148,677			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		3.53%	\$165,994	165,994			\$ (29,497)		136,497	\$5,440			
1825	Storage Battery Equipment	\$0		\$0	-					-				
1825-1	Storage Battery Equipment > 50 kV		0.00%	\$0	-					-				
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-					-				
1830	Poles, Towers and Fixtures	\$4,009,477		(\$4,009,477)	-					-				
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		0.00%	\$0	-					-				
1830-4	Poles, Towers and Fixtures - Primary		82.10%	\$3,291,781	3,291,781	(\$253,859)		\$ (356,380)		2,681,542	\$80,946			
1830-5	Poles, Towers and Fixtures - Secondary		17.90%	\$717,696	717,696	(\$55,348)		\$ (77,700)		584,648	\$17,648			
1835	Overhead Conductors and Devices	\$1,116,985		(\$1,116,985)	-					-				
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		0.00%	\$0	-					-				
1835-4	Overhead Conductors and Devices - Primary		72.90%	\$814,282	814,282	(\$131,004)		\$ (90,201)		593,078	\$17,734			
1835-5	Overhead Conductors and Devices - Secondary		27.10%	\$302,703	302,703	(\$48,700)		\$ (33,531)		220,472	\$6,592			
1840	Underground Conduit	\$312,764		(\$312,764)	-					-				
1840-3	Underground Conduit - Bulk Delivery		0.00%	\$0	-					-				
1840-4	Underground Conduit - Primary		100.00%	\$312,764	312,764	(\$229,116)		\$ (101,962)		18,314	\$21,527			
1840-5	Underground Conduit - Secondary		0.00%	\$0	-	\$0		\$ -		-	\$0			
1845	Underground Conductors and Devices	\$329,702		(\$329,702)	-					-				
1845-3	Underground Conductors and Devices - Bulk Delivery		0.00%	\$0	-					-				
1845-4	Underground Conductors and Devices - Primary		100.00%	\$329,702	329,702	(\$672,245)		\$ (295,438)		637,981	\$55,840			

# 2019 Cost Allocation Model

EB-2018-XXXX

## Sheet I4 Break Out Worksheet - MRZ

**Instructions:**  
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.  
**\*\*Please see Instructions tab for detailed instructions\*\***

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	\$11,564,583
--	--------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								EXPENSE ITEMS				
		Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	5705	5710	5715	5720
1845-5	Underground Conductors and Devices - Secondary		0.00%	\$0	-	\$0		\$-		-	\$0			
1850	Line Transformers	\$2,078,554		\$0	2,078,554	(\$799,872)		\$(298,452)		980,230	\$62,431			
1855	Services	\$1,495,583		\$0	1,495,583	(\$46,975)		\$(72,681)		1,375,927	\$15,770			
1860	Meters	\$1,093,055		\$0	1,093,055	(\$3,838)		\$(300,717)		788,499	\$99,255			
<b>Total</b>		<b>\$15,175,982</b>		<b>\$0</b>	<b>\$15,175,982</b>	<b>(\$2,240,957)</b>	<b>\$0</b>	<b>(\$2,462,671)</b>	<b>\$0</b>	<b>10,472,354</b>	<b>\$531,860</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
SUB TOTAL from I3		\$15,175,982												
											5705	5710	5715	5720

# 2019 Cost Allocation Model

EB-2018-XXXX

## Sheet I4 Break Out Worksheet - MRZ

**Instructions:**  
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.  
\*\*Please see Instructions tab for detailed instructions\*\*

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	\$11,564,583
--	--------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	5705	5710	5715	5720
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	\$0			-					\$ -				
1906	Land Rights	\$0			-					\$ -				
1908	Buildings and Fixtures	\$1,584			1,584			\$ (16)		\$ 1,568	\$16			
1910	Leasehold Improvements	\$0			-					\$ -				
1915	Office Furniture and Equipment	\$49,710			49,710			\$ (21,091)		\$ 28,619	\$5,547			
1920	Computer Equipment - Hardware	\$207,948			207,948			\$ (144,398)		\$ 63,550	\$33,403			
1925	Computer Software	\$192,901			192,901				\$ (161,570)	\$ 31,331			\$30,749	
1930	Transportation Equipment	\$1,244,475			1,244,475			\$ (543,771)		\$ 700,703	\$142,257			
1935	Stores Equipment	\$0			-					\$ -	\$0			
1940	Tools, Shop and Garage Equipment	\$95,625			95,625			\$ (69,642)		\$ 35,983	\$9,504			
1945	Measurement and Testing Equipment	\$3,975			3,975			\$ (995)		\$ 2,980	\$398			
1950	Power Operated Equipment	\$0			-					\$ -				
1955	Communication Equipment	\$2,529			2,529			\$ (1,753)		\$ 776	\$323			
1960	Miscellaneous Equipment	\$0			-					\$ -				
1970	Load Management Controls - Customer Premises	\$0			-					\$ -				
1975	Load Management Controls - Utility Premises	\$0			-					\$ -				
1980	System Supervisory Equipment	\$322,876			322,876			\$ (96,157)		\$ 226,719	\$19,231			
1990	Other Tangible Property	\$0			-					\$ -				
2005	Property Under Capital Leases	\$0			-					\$ -				
2010	Electric Plant Purchased or Sold	\$0			-					\$ -				
<b>Total</b>		\$2,121,623		\$0	\$2,121,623	\$0	\$0	(\$967,823)	(\$161,570)	\$1,092,230	\$210,679	\$0	\$30,749	\$0
SUB TOTAL from I3		\$2,121,623												
I3 Directly Allocated		\$0												
<b>Grand Total</b>		\$17,297,605		\$0	\$17,297,605	(\$2,240,957)	\$0	(\$3,330,494)	(\$161,570)	\$11,564,584	\$742,539	\$0	\$30,749	\$0





Ontario Energy Board

# 2019 Cost Allocation Model

**EB-2018-XXXX**

**Sheet 15.1 Miscellaneous Data Worksheet - MRZ**

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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 16.1 Revenue Worksheet - MRZ**

Total kWhs from Load Forecast	189,592,121
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Total kW from Load Forecast	283,937
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Deficiency/sufficiency ( RRWF 8. cell F51)	112,198
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Miscellaneous Revenue (RRWF 5. cell F48)	643,752
--	---------

			1	2	3	7	9
	ID	Total	Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	UNMETERED SCATTERED LOAD
<b>Billing Data</b>							
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 I6.2 Customer Data Worksheet - MRZ**

		1	2	3	7	9	
	ID	Total	Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	UNMETERED SCATTERED LOAD
<b>Billing Data</b>							
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
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Class	Primary Asset Data		Line Transformer Asset Data	
	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

# 2019 Cost Allocation Model

EB-2019-XXXX

**Sheet I7.1 Meter Capital Worksheet - MRZ**

	Residential			GS <50			GENERAL SERVICE 50 TO 4,999 KW			Street Light			UNMETERED SCATTERED LOAD			TOTAL		
	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
<b>Allocation Percentage Weighted Factor</b>			67.94%			25%			7%			0%			0%			100%
<b>Cost Relative to Residential Average Cost</b>			1.00			3.11			6.26			-			-			1.30
<b>Total</b>	6464	712726.25	110.2608679	773	265260.9	343.1576973	103	71057.11	689.8748544	0	0	-	0	0	-	7340	1049044.26	142.9215613
<b>Meter Types</b>	<b>Cost per Meter (Installed)</b>																	
Single Phase 200 Amp - Urban	\$ 107.00	6,169	660083	353	37771			0			0			0		6,522	697854	
Single Phase 200 Amp - Rural			0		0			0			0			0		0	0	
Central Meter	176	6	1057.92	32	5642.24			0			0			0		38	6700.16	
Network Meter (Costs to be updated)	177	288	50996.16	31	5489.17			0			0			0		319	56485.33	
Three-phase - No demand			0		0			0			0			0		0	0	
Smart Meters			0		0			0			0			0		0	0	
Demand without IT (usually three-phase)	589	1	589.17	289	170270.13			6	3535.02					0		296	174394.32	
Demand with IT	678		0	68	46088.36			67	45410.59					0		135	91498.95	
Demand with IT and Interval Capability - Secondary	737		0		0			30	22111.5					0		30	22111.5	
Demand with IT and Interval Capability - Primary			0		0				0					0		0	0	
Demand with IT and Interval Capability -Special (WMP)			0		0				0					0		0	0	
Street Lighting			0		0				0					0		0	0	
LDC Specific 3			0		0				0					0		0	0	

# 2019 Cost Allocation Model

EB-2019-XXXX

## Sheet 17.2 Meter Reading Worksheet - MRZ

Weighting Factors based on  
Contractor Pricing

Description		1			2			3			7			9			TOTAL		
		Residential			GS <50			GENERAL SERVICE 50 TO 4,999 KW			Street Light			UNMETERED SCATTERED LOAD					
		Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage	85.67%			11.19%			3.14%			0.00%			0.00%			100.00%		
	Weighted Factor																		
	Cost Relative to Residential Average Cost	1.00			1.09			2.19			0.00			0.00			4.29		
	Total	6,464	6,464	1.00	772	844	1.09	108	237	2.19	4	-	-	-	-	0	7,348	7,545	4
	Factor																		
Residential - Urban - Outside			0			0			0			0			0		-	-	
Residential - Urban - Outside with other services			0			0			0			0			0		-	-	
Residential - Urban - Inside			0			0			0			0			0		-	-	
Residential - Urban - Inside - with other services			0			0			0			0			0		-	-	
Residential - Rural - Outside			0			0			0			0			0		-	-	
Residential - Rural - Outside with other services			0			0			0			0			0		-	-	
Smart Meter	1.00	6,464	6,464		483	483			0						0		6,947	6,947	
Smart Meter with Demand	1.25		0		289	361		71	89						0		360	450	
GS - Walking			0			0			0						0		-	-	
GS - Walking - with other services			0			0			0						0		-	-	
GS - Vehicle with other services --- TOU Read			0			0			0						0		-	-	
GS - Vehicle with other services			0			0			0						0		-	-	
GS>50 Interval	4.00		0			0		37	148						0		37	148	
Streetlights			0			0			0		4				0		4	-	
Interval			0			0			0						0		-	-	
LDC Specific 5			0			0			0						0		-	-	
LDC Specific 6			0			0			0						0		-	-	

# 2019 Cost Allocation Model

**EB-2018-XXXX**
**Sheet 18 Demand Data Worksheet - MRZ**

This is an input sheet for demand allocators.

<b>CP TEST RESULTS</b>	<b>12 CP</b>
<b>NCP TEST RESULTS</b>	<b>4 NCP</b>

<b>Co-incident Peak</b>	<b>Indicator</b>
<b>1 CP</b>	<b>CP 1</b>
<b>4 CP</b>	<b>CP 4</b>
<b>12 CP</b>	<b>CP 12</b>

<b>Non-co-incident Peak</b>	<b>Indicator</b>
<b>1 NCP</b>	<b>NCP 1</b>
<b>4 NCP</b>	<b>NCP 4</b>
<b>12 NCP</b>	<b>NCP 12</b>

<b>Customer Classes</b>	<b>Total</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>7</b>	<b>9</b>
		<b>Residential</b>	<b>GS &lt;50</b>	<b>GENERAL SERVICE 50 TO 4,999 KW</b>	<b>Street Light</b>	<b>UNMETERED SCATTERED LOAD</b>
<b>CO-INCIDENT PEAK</b>	<b>CP Sanity Check</b>	<b>Check 4 CP</b>	<b>Pass</b>	<b>Pass</b>	<b>Check 4CP</b>	<b>Check 4CP and 12CP</b>
<b>1 CP</b>						
Transformation CP TCP1	30,875	9,769	3,565	17,379	118	44
Bulk Delivery CP BCP1	30,875	9,769	3,565	17,379	118	44
Total Sytem CP DCP1	30,875	9,769	3,565	17,379	118	44
<b>4 CP</b>						
Transformation CP TCP4	121,227	40,845	13,786	65,942	473	181
Bulk Delivery CP BCP4	121,227	40,845	13,786	65,942	473	181
Total Sytem CP DCP4	121,227	40,845	13,786	65,942	473	181
<b>12 CP</b>						
Transformation CP TCP12	340,133	97,442	41,698	199,745	709	539
Bulk Delivery CP BCP12	340,133	97,442	41,698	199,745	709	539
Total Sytem CP DCP12	340,133	97,442	41,698	199,745	709	539
<b>NON CO_INCIDENT PEAK</b>	<b>NCP Sanity Check</b>	<b>Pass</b>	<b>Pass</b>	<b>Pass</b>	<b>Pass</b>	<b>Pass</b>
<b>1 NCP</b>						
Classification NCP from Load Data Provider DNCP1	36,105	11,962	5,459	18,518	118	48
Primary NCP PNCP1	36,105	11,962	5,459	18,518	118	48
Line Transformer NCP LTNCP1	23,513	11,962	5,459	5,925.76	118	48
Secondary NCP SNCP1	12,723	11,962	595	-	118	48
<b>4 NCP</b>						
Classification NCP from Load Data Provider DNCP4	139,396	45,791	19,797	73,148	471	189
Primary NCP PNCP4	139,396	45,791	19,797	73,148	471	189
Line Transformer NCP LTNCP4	89,655	45,791	19,797	23,407.36	471	189
Secondary NCP SNCP4	48,608	45,791	2,157	-	471	189
<b>12 NCP</b>						
Classification NCP from Load Data Provider DNCP12	379,486	114,311	50,583	212,628	1,416	548
Primary NCP PNCP12	379,486	114,311	50,583	212,628	1,416	548
Line Transformer NCP LTNCP12	234,899	114,311	50,583	68,040.96	1,416	548
Secondary NCP SNCP12	121,786	114,311	5,511	-	1,416	548

# 2019 Cost Allocation Model

EB-2019-XXXX

## Sheet 19 Direct Allocation Worksheet - MRZ

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

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	1 Residential	2 GS <50	3 SERVICE 50 TO	7 Street Light	9 ERED SCATTERED LOAD
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**Instructions:**  
To Allocate Capital Contributions by Rate Classification, Input Allocation on Next Line

1995	Contributions and Grants - Credit	\$0	Yes					
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**Instructions:**  
The Following is Used to Allocate Directly Allocated Costs from I3 to Rate Classifications

1805	Land	\$0	Yes					
1806	Land Rights	\$0	Yes					
1808	Buildings and Fixtures	\$0	Yes					
1810	Leasehold Improvements	\$0	Yes					
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	Yes					
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	Yes					
1825	Storage Battery Equipment	\$0	Yes					
1830	Poles, Towers and Fixtures	\$0	Yes					
1835	Overhead Conductors and Devices	\$0	Yes					
1840	Underground Conduit	\$0	Yes					
1845	Underground Conductors and Devices	\$0	Yes					
1850	Line Transformers	\$0	Yes					
1855	Services	\$0	Yes					
1860	Meters	\$0	Yes					
	blank row	\$0	Yes					
1905	Land	\$0	Yes					
1906	Land Rights	\$0	Yes					
1908	Buildings and Fixtures	\$0	Yes					
1910	Leasehold Improvements	\$0	Yes					
1915	Office Furniture and Equipment	\$0	Yes					
1920	Computer Equipment - Hardware	\$0	Yes					
1925	Computer Software	\$0	Yes					
1930	Transportation Equipment	\$0	Yes					
1935	Stores Equipment	\$0	Yes					
1940	Tools, Shop and Garage Equipment	\$0	Yes					
1945	Measurement and Testing Equipment	\$0	Yes					
1950	Power Operated Equipment	\$0	Yes					
1955	Communication Equipment	\$0	Yes					
1960	Miscellaneous Equipment	\$0	Yes					
1970	Load Management Controls - Customer Premises	\$0	Yes					
1975	Load Management Controls - Utility Premises	\$0	Yes					
1980	System Supervisory Equipment	\$0	Yes					
1990	Other Tangible Property	\$0	Yes					
2005	Property Under Capital Leases	\$0	Yes					
2010	Electric Plant Purchased or Sold Completed Construction Not Classified-Electric	\$0	Yes					
2050		\$0	Yes					
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	Yes					
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	Yes					
	<b>Directly Allocated Net Fixed Assets</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5005	Operation Supervision and Engineering	\$0	Yes					

### Demand Related

USoA Account #	Accounts	Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW
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1805	Land	\$0	\$0	\$0	\$0	\$0	\$0
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0
1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0
0	blank row	\$0	\$0	\$0	\$0	\$0	\$0
1905	Land	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$0	\$0	\$0	\$0	\$0	\$0
1925	Computer Software	\$0	\$0	\$0	\$0	\$0	\$0
1930	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold Completed Construction Not Classified-Electric	\$0	\$0	\$0	\$0	\$0	\$0
2050		\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	\$0	\$0	\$0	\$0	\$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Directly Allocated Net Fixed Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0

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

5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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 Transformers-Operation	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5125	Maintenance of Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5130	Maintenance of Overhead Services	\$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
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5315	Customer Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	Yes						
5420	Community Safety Program	\$0	Yes						
5425	Miscellaneous Customer Service and Informational Expenses	\$0	Yes						
5505	Supervision	\$0	Yes						
5510	Demonstrating and Selling Expense	\$0	Yes						
5515	Advertising Expense	\$0	Yes						
5520	Miscellaneous Sales Expense	\$0	Yes						
5605	Executive Salaries and Expenses	\$0	Yes						
5610	Management Salaries and Expenses	\$0	Yes						
5615	General Administrative Salaries and Expenses	\$0	Yes						
5620	Office Supplies and Expenses	\$0	Yes						
5625	Administrative Expense Transferred Credit	\$0	Yes						
5630	Outside Services Employed	\$0	Yes						
5635	Property Insurance	\$0	Yes						
5640	Injuries and Damages	\$0	Yes						
5645	Employee Pensions and Benefits	\$0	Yes						
5650	Franchise Requirements	\$0	Yes						
5655	Regulatory Expenses	\$0	Yes						
5660	General Advertising Expenses	\$0	Yes						
5665	Miscellaneous General Expenses	\$0	Yes						
5670	Rent	\$0	Yes						
5675	Maintenance of General Plant	\$0	Yes						
5680	Electrical Safety Authority Fees	\$0	Yes						
5685	Independent Market Operator Fees and Penalties	\$0	Yes						
5705	Amortization Expense - Property, Plant, and Equipment	\$0	Yes						
5710	Amortization of Limited Term Electric Plant	\$0	Yes						
5715	Amortization of Intangibles and Other Electric Plant	\$0	Yes						
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	Yes						
6105	Taxes Other Than Income Taxes	\$0	Yes						
6205	Sub-account LEAP Funding	\$0	Yes						
6210	Life Insurance	\$0	Yes						
6215	Penalties	\$0	Yes						
6225	Other Deductions	\$0	Yes						
	Total Expenses			\$0	\$0	\$0	\$0	\$0	\$0
	Depreciation Expense			\$0	\$0	\$0	\$0	\$0	\$0

5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5610	Management Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5615	General Administrative Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5620	Office Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5635	Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5640	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6105	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6205	Sub-account LEAP Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Depreciation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

<b>Total Net Fixed Assets Excluding Gen Plant</b>	<b>\$10,472,354</b>	<b>Allocated</b>	<b>Residential</b>	<b>GS &lt;50</b>	<b>SERVICE 50 TO</b>	<b>Street Light</b>	<b>ERED SCATTERED LOAD</b>
Approved Total PILs	\$109,081	\$0	\$0	\$0	\$0	\$0	\$0
Approved Total Return on Debt	\$336,289	\$0	\$0	\$0	\$0	\$0	\$0
Approved Total Return on Equity	\$633,115	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>













# 2019 Cost Allocation Model

**EB-2018-XXXX**
**Sheet 01 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**

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



# 2019 Cost Allocation Model

EB-2018-XXXX

## Sheet 02 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	GENERAL SERVICE 50 TO 4,999 KW	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

	Total	1	2	3	7	9
		Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	UNMETERED SCATTERED LOAD
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
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$10,472,354</b>	<b>\$5,667,607</b>	<b>\$1,314,404</b>	<b>\$3,385,759</b>	<b>\$91,044</b>	<b>\$13,542</b>
<b>Total Administration and General Expense</b>	<b>\$1,307,140</b>	<b>\$832,326</b>	<b>\$163,763</b>	<b>\$296,338</b>	<b>\$13,244</b>	<b>\$1,468</b>
<b>Total O&amp;M</b>	<b>\$1,615,757</b>	<b>\$1,035,699</b>	<b>\$202,346</b>	<b>\$359,433</b>	<b>\$16,477</b>	<b>\$1,801</b>

### Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	7	9
			Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	UNMETERED SCATTERED LOAD
<b>Distribution Plant</b>							
1860	Meters	\$1,093,055	\$742,627	\$276,389	\$74,038	\$0	\$0
<b>Accumulated Amortization</b>							
	Accum. Amortization of Electric Utility Plant - Meters only	(\$304,556)	(\$206,917)	(\$77,010)	(\$20,629)	\$0	\$0
	<b>Meter Net Fixed Assets</b>	<b>\$788,499</b>	<b>\$535,711</b>	<b>\$199,380</b>	<b>\$53,409</b>	<b>\$0</b>	<b>\$0</b>
<b>Misc Revenue</b>							

CWMC

4082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
4220	Other Electric Revenues	(\$6,595)	(\$4,215)	(\$826)	(\$1,480)	(\$67)	(\$7)	NFA
4225	Late Payment Charges	(\$26,618)	(\$15,530)	(\$3,915)	(\$7,166)	\$0	(\$8)	LPHA
<b>Sub-total</b>		<b>(\$33,213)</b>	<b>(\$19,745)</b>	<b>(\$4,741)</b>	<b>(\$8,645)</b>	<b>(\$67)</b>	<b>(\$15)</b>	
<b>Operation</b>								
5065	Meter Expense	\$118,902	\$80,783	\$30,065	\$8,054	\$0	\$0	CWMC
5070	Customer Premises - Operation Labour	\$34,227	\$24,999	\$2,987	\$418	\$5,780	\$43	CCA
5075	Customer Premises - Materials and Expenses	\$548	\$401	\$48	\$7	\$93	\$1	CCA
<b>Sub-total</b>		<b>\$153,678</b>	<b>\$106,182</b>	<b>\$33,100</b>	<b>\$8,479</b>	<b>\$5,873</b>	<b>\$43</b>	
<b>Maintenance</b>								
5175	Maintenance of Meters	\$13,846	\$9,407	\$3,501	\$938	\$0	\$0	1860
<b>Billing and Collection</b>								
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
<b>Sub-total</b>		<b>\$364,525</b>	<b>\$313,809</b>	<b>\$38,967</b>	<b>\$11,394</b>	<b>\$94</b>	<b>\$260</b>	
<b>Total Operation, Maintenance and Billing</b>		<b>\$532,049</b>	<b>\$429,398</b>	<b>\$75,569</b>	<b>\$20,811</b>	<b>\$5,967</b>	<b>\$303</b>	
<b>Amortization Expense - Meters</b>		<b>\$99,255</b>	<b>\$67,434</b>	<b>\$25,097</b>	<b>\$6,723</b>	<b>\$0</b>	<b>\$0</b>	
<b>Allocated PILs</b>		<b>\$7,428</b>	<b>\$5,047</b>	<b>\$1,876</b>	<b>\$505</b>	<b>\$0</b>	<b>\$0</b>	
<b>Allocated Debt Return</b>		<b>\$22,902</b>	<b>\$15,559</b>	<b>\$5,785</b>	<b>\$1,558</b>	<b>\$0</b>	<b>\$0</b>	
<b>Allocated Equity Return</b>		<b>\$43,116</b>	<b>\$29,292</b>	<b>\$10,891</b>	<b>\$2,933</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total</b>		<b>\$671,535</b>	<b>\$526,985</b>	<b>\$114,478</b>	<b>\$23,885</b>	<b>\$5,900</b>	<b>\$288</b>	

## Scenario 2

### Accounts included in Directly Related Customer Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	7	9	
			Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	UNMETERED SCATTERED LOAD	
<b>Distribution Plant</b>								
1860	Meters	\$1,093,055	\$742,627	\$276,389	\$74,038	\$0	\$0	CWMC
<b>Accumulated Amortization</b>								
	Accum. Amortization of Electric Utility Plant - Meters only	(\$304,556)	(\$206,917)	(\$77,010)	(\$20,629)	\$0	\$0	
	<b>Meter Net Fixed Assets</b>	<b>\$788,499</b>	<b>\$535,711</b>	<b>\$199,380</b>	<b>\$53,409</b>	<b>\$0</b>	<b>\$0</b>	
	<b>Allocated General Plant Net Fixed Assets</b>	<b>\$83,281</b>	<b>\$56,604</b>	<b>\$21,280</b>	<b>\$5,397</b>	<b>\$0</b>	<b>\$0</b>	
	<b>Meter Net Fixed Assets Including General Plant</b>	<b>\$871,780</b>	<b>\$592,314</b>	<b>\$220,660</b>	<b>\$58,806</b>	<b>\$0</b>	<b>\$0</b>	
<b>Misc Revenue</b>								
4082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
4220	Other Electric Revenues	(\$6,595)	(\$4,215)	(\$826)	(\$1,480)	(\$67)	(\$7)	NFA
4225	Late Payment Charges	(\$26,618)	(\$15,530)	(\$3,915)	(\$7,166)	\$0	(\$8)	LPHA
<b>Sub-total</b>		<b>(\$33,213)</b>	<b>(\$19,745)</b>	<b>(\$4,741)</b>	<b>(\$8,645)</b>	<b>(\$67)</b>	<b>(\$15)</b>	
<b>Operation</b>								
5065	Meter Expense	\$118,902	\$80,783	\$30,065	\$8,054	\$0	\$0	CWMC
5070	Customer Premises - Operation Labour	\$34,227	\$24,999	\$2,987	\$418	\$5,780	\$43	CCA
5075	Customer Premises - Materials and Expenses	\$548	\$401	\$48	\$7	\$93	\$1	CCA
<b>Sub-total</b>		<b>\$153,678</b>	<b>\$106,182</b>	<b>\$33,100</b>	<b>\$8,479</b>	<b>\$5,873</b>	<b>\$43</b>	
<b>Maintenance</b>								

5175	Maintenance of Meters	\$13,846	\$9,407	\$3,501	\$938	\$0	\$0	1860
<b>Billing and Collection</b>								
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
<b>Sub-total</b>		<b>\$364,525</b>	<b>\$313,809</b>	<b>\$38,967</b>	<b>\$11,394</b>	<b>\$94</b>	<b>\$260</b>	
<b>Total Operation, Maintenance and Billing</b>		<b>\$532,049</b>	<b>\$429,398</b>	<b>\$75,569</b>	<b>\$20,811</b>	<b>\$5,967</b>	<b>\$303</b>	
<b>Amortization Expense - Meters</b>		<b>\$99,255</b>	<b>\$67,434</b>	<b>\$25,097</b>	<b>\$6,723</b>	<b>\$0</b>	<b>\$0</b>	
<b>Amortization Expense - General Plant assigned to Meters</b>		<b>\$18,409</b>	<b>\$12,512</b>	<b>\$4,704</b>	<b>\$1,193</b>	<b>\$0</b>	<b>\$0</b>	
<b>Admin and General</b>		<b>\$428,441</b>	<b>\$345,080</b>	<b>\$61,159</b>	<b>\$17,158</b>	<b>\$4,797</b>	<b>\$247</b>	
<b>Allocated PILS</b>		<b>\$8,213</b>	<b>\$5,580</b>	<b>\$2,077</b>	<b>\$556</b>	<b>\$0</b>	<b>\$0</b>	
<b>Allocated Debt Return</b>		<b>\$25,320</b>	<b>\$17,203</b>	<b>\$6,402</b>	<b>\$1,715</b>	<b>\$0</b>	<b>\$0</b>	
<b>Allocated Equity Return</b>		<b>\$47,669</b>	<b>\$32,387</b>	<b>\$12,054</b>	<b>\$3,229</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total</b>		<b>\$1,126,142</b>	<b>\$889,849</b>	<b>\$182,321</b>	<b>\$42,740</b>	<b>\$10,697</b>	<b>\$535</b>	

### Scenario 3

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

USoA Account #	Accounts	Total	1 Residential	2 GS <50	3 GENERAL SERVICE 50 TO 4,999 KW	7 Street Light	9 UNMETERED SCATTERED LOAD	
<b>Distribution Plant</b>								
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	CDMPP
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	BCP
1830-3	Poles, Towers and Fixtures - Primary	\$1,316,712	\$1,146,756	\$137,014	\$19,193	\$11,795	\$1,955	PNCP
1830-5	Poles, Towers and Fixtures - Secondary	\$287,079	\$230,413	\$2,999	\$0	\$53,274	\$393	SNCP
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	BCP
1835-3	Overhead Conductors and Devices - Primary	\$325,713	\$283,671	\$33,893	\$4,748	\$2,918	\$484	PNCP
1835-5	Overhead Conductors and Devices - Secondary	\$121,081	\$97,181	\$1,265	\$0	\$22,469	\$166	SNCP
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	BCP
1840-4	Underground Conduit - Primary	\$125,106	\$108,957	\$13,018	\$1,824	\$1,121	\$186	PNCP
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	SNCP
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	BCP
1845-3	Underground Conductors and Devices - Primary	\$131,881	\$114,858	\$13,723	\$1,922	\$1,181	\$196	PNCP
1845-4	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	SNCP
1850	Line Transformers	\$831,422	\$727,049	\$86,867	\$8,788	\$7,478	\$1,239	LTNCP
1855	Services	\$1,495,583	\$1,493,639	\$1,944	\$0	\$0	\$0	CWCS
1860	Meters	\$1,093,055	\$742,627	\$276,389	\$74,038	\$0	\$0	CWMC
0								
<b>Sub-total</b>		<b>\$5,727,631</b>	<b>\$4,945,151</b>	<b>\$567,113</b>	<b>\$110,512</b>	<b>\$100,237</b>	<b>\$4,618</b>	
<b>Accumulated Amortization</b>								
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)	
<b>Customer Related Net Fixed Assets</b>		<b>\$3,925,896</b>	<b>\$3,423,343</b>	<b>\$354,481</b>	<b>\$72,819</b>	<b>\$72,672</b>	<b>\$2,580</b>	
<b>Allocated General Plant Net Fixed Assets</b>		<b>\$414,781</b>	<b>\$361,714</b>	<b>\$37,835</b>	<b>\$7,358</b>	<b>\$7,592</b>	<b>\$282</b>	
<b>Customer Related NFA Including General Plant</b>		<b>\$4,340,677</b>	<b>\$3,785,057</b>	<b>\$392,316</b>	<b>\$80,177</b>	<b>\$80,264</b>	<b>\$2,862</b>	
<b>Misc Revenue</b>								
4082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	CWNB

4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
4220	Other Electric Revenues	(\$6,595)	(\$4,215)	(\$826)	(\$1,480)	(\$67)	(\$7)	NFA
4225	Late Payment Charges	(\$26,618)	(\$15,530)	(\$3,915)	(\$7,166)	\$0	(\$8)	LPHA
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
	<b>Sub-total</b>	<b>(\$33,213)</b>	<b>(\$19,745)</b>	<b>(\$4,741)</b>	<b>(\$8,645)</b>	<b>(\$67)</b>	<b>(\$15)</b>	
	<b>Operating and Maintenance</b>							
5005	Operation Supervision and Engineering	\$151,440	\$133,973	\$9,844	\$4,289	\$3,176	\$157	1815-1855
5010	Load Dispatching	\$3,582	\$3,168	\$233	\$101	\$75	\$4	1815-1855
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	1830 & 1835
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	1830 & 1835
5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	1850
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	1840 & 1845
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0	1840 & 1845
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	1850
5065	Meter Expense	\$118,902	\$80,783	\$30,065	\$8,054	\$0	\$0	CWMC
5070	Customer Premises - Operation Labour	\$34,227	\$24,999	\$2,987	\$418	\$5,780	\$43	CCA
5075	Customer Premises - Materials and Expenses	\$548	\$401	\$48	\$7	\$93	\$1	CCA
5085	Miscellaneous Distribution Expense	\$106,330	\$94,066	\$6,912	\$3,011	\$2,230	\$110	1815-1855
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	1840 & 1845
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	1830 & 1835
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	O&M
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	1815-1855
5120	Maintenance of Poles, Towers and Fixtures	\$10,795	\$9,270	\$942	\$129	\$438	\$16	1830
5125	Maintenance of Overhead Conductors and Devices	\$16,810	\$14,329	\$1,323	\$179	\$955	\$24	1835
5130	Maintenance of Overhead Services	\$21,545	\$21,517	\$28	\$0	\$0	\$0	1855
5135	Overhead Distribution Lines and Feeders - Right of Way	\$35,665	\$30,576	\$3,047	\$416	\$1,573	\$52	1830 & 1835
5145	Maintenance of Underground Conduit	\$133	\$116	\$14	\$2	\$1	\$0	1840
5150	Maintenance of Underground Conductors and Devices	\$32,850	\$28,610	\$3,418	\$479	\$294	\$49	1845
5155	Maintenance of Underground Services	\$26,320	\$26,286	\$34	\$0	\$0	\$0	1855
5160	Maintenance of Line Transformers	\$1,240	\$1,084	\$130	\$13	\$11	\$2	1850
5175	Maintenance of Meters	\$13,846	\$9,407	\$3,501	\$938	\$0	\$0	1860
	<b>Sub-total</b>	<b>\$574,232</b>	<b>\$478,585</b>	<b>\$62,526</b>	<b>\$18,036</b>	<b>\$14,628</b>	<b>\$457</b>	
	<b>Billing and Collection</b>							
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5310	Meter Reading Expense	\$128,024	\$109,682	\$14,325	\$4,017	\$0	\$0	CWNR
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
5335	Bad Debt Expense	\$29,929	\$22,210	\$7,720	\$0	\$0	\$0	BDHA
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
	<b>Sub-total</b>	<b>\$394,454</b>	<b>\$336,018</b>	<b>\$46,687</b>	<b>\$11,394</b>	<b>\$94</b>	<b>\$260</b>	
	<b>Sub Total Operating, Maintenance and Billing</b>	<b>\$968,686</b>	<b>\$814,604</b>	<b>\$109,213</b>	<b>\$29,431</b>	<b>\$14,722</b>	<b>\$717</b>	
	<b>Amortization Expense - Customer Related</b>	<b>\$225,552</b>	<b>\$175,587</b>	<b>\$35,855</b>	<b>\$11,274</b>	<b>\$2,670</b>	<b>\$166</b>	
	<b>Amortization Expense - General Plant assigned to Meters</b>	<b>\$91,684</b>	<b>\$79,954</b>	<b>\$8,363</b>	<b>\$1,626</b>	<b>\$1,678</b>	<b>\$62</b>	
	<b>Admin and General</b>	<b>\$779,716</b>	<b>\$654,645</b>	<b>\$88,389</b>	<b>\$24,264</b>	<b>\$11,834</b>	<b>\$584</b>	
	<b>Allocated PILs</b>	<b>\$40,892</b>	<b>\$35,658</b>	<b>\$3,692</b>	<b>\$758</b>	<b>\$757</b>	<b>\$27</b>	
	<b>Allocated Debt Return</b>	<b>\$126,069</b>	<b>\$109,931</b>	<b>\$11,383</b>	<b>\$2,338</b>	<b>\$2,334</b>	<b>\$83</b>	
	<b>Allocated Equity Return</b>	<b>\$237,343</b>	<b>\$206,961</b>	<b>\$21,430</b>	<b>\$4,402</b>	<b>\$4,393</b>	<b>\$156</b>	
	<b>PLCC Adjustment for Line Transformer</b>	<b>\$25,482</b>	<b>\$22,282</b>	<b>\$2,665</b>	<b>\$268</b>	<b>\$229</b>	<b>\$38</b>	
	<b>PLCC Adjustment for Primary Costs</b>	<b>\$58,463</b>	<b>\$50,710</b>	<b>\$6,246</b>	<b>\$880</b>	<b>\$540</b>	<b>\$87</b>	
	<b>PLCC Adjustment for Secondary Costs</b>	<b>\$45,291</b>	<b>\$40,324</b>	<b>\$4,898</b>	<b>\$0</b>	<b>\$0</b>	<b>\$68</b>	

<b>Total</b>	<b>\$2,307,494</b>	<b>\$1,944,279</b>	<b>\$259,776</b>	<b>\$64,301</b>	<b>\$37,552</b>	<b>\$1,586</b>
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Below: Grouping to avoid disclosure

## Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	UNMETERED SCATTERED LOAD
<b>Distribution Plant</b>						
CWMC	\$ 1,093,055	\$ 742,627	\$ 276,389	\$ 74,038	\$ -	\$ -
<b>Accumulated Amortization</b>						
Accum. Amortization of Electric Utility Plant - Meters only	\$ (304,556)	\$ (206,917)	\$ (77,010)	\$ (20,629)	\$ -	\$ -
<b>Meter Net Fixed Assets</b>	\$ 788,499	\$ 535,711	\$ 199,380	\$ 53,409	\$ -	\$ -
<b>Misc Revenue</b>						
CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA	\$ (6,595)	\$ (4,215)	\$ (826)	\$ (1,480)	\$ (67)	\$ (7)
LPHA	\$ (26,618)	\$ (15,530)	\$ (3,915)	\$ (7,166)	\$ -	\$ (8)
<b>Sub-total</b>	\$ (33,213)	\$ (19,745)	\$ (4,741)	\$ (8,645)	\$ (67)	\$ (15)
<b>Operation</b>						
CWMC	\$ 118,902	\$ 80,783	\$ 30,065	\$ 8,054	\$ -	\$ -
CCA	\$ 34,776	\$ 25,400	\$ 3,035	\$ 425	\$ 5,873	\$ 43
<b>Sub-total</b>	\$ 153,678	\$ 106,182	\$ 33,100	\$ 8,479	\$ 5,873	\$ 43
<b>Maintenance</b>						
1860	\$ 13,846	\$ 9,407	\$ 3,501	\$ 938	\$ -	\$ -
<b>Billing and Collection</b>						
CWMR	\$ 128,024	\$ 109,682	\$ 14,325	\$ 4,017	\$ -	\$ -
CWNB	\$ 236,500	\$ 204,127	\$ 24,642	\$ 7,377	\$ 94	\$ 260
<b>Sub-total</b>	\$ 364,525	\$ 313,809	\$ 38,967	\$ 11,394	\$ 94	\$ 260
<b>Total Operation, Maintenance and Billing</b>	\$ 532,049	\$ 429,398	\$ 75,569	\$ 20,811	\$ 5,967	\$ 303
<b>Amortization Expense - Meters</b>	\$ 99,255	\$ 67,434	\$ 25,097	\$ 6,723	\$ -	\$ -
<b>Allocated PILs</b>	\$ 7,428	\$ 5,047	\$ 1,876	\$ 505	\$ -	\$ -
<b>Allocated Debt Return</b>	\$ 22,902	\$ 15,559	\$ 5,785	\$ 1,558	\$ -	\$ -
<b>Allocated Equity Return</b>	\$ 43,116	\$ 29,292	\$ 10,891	\$ 2,933	\$ -	\$ -
<b>Total</b>	\$ 671,535	\$ 526,985	\$ 114,478	\$ 23,885	\$ 5,900	\$ 288

## Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	UNMETERED SCATTERED LOAD
<b>Distribution Plant</b>						
CWMC	\$ 1,093,055	\$ 742,627	\$ 276,389	\$ 74,038	\$ -	\$ -
<b>Accumulated Amortization</b>						
Accum. Amortization of Electric Utility Plant - Meters only	\$ (304,556)	\$ (206,917)	\$ (77,010)	\$ (20,629)	\$ -	\$ -
<b>Meter Net Fixed Assets</b>	\$ 788,499	\$ 535,711	\$ 199,380	\$ 53,409	\$ -	\$ -
<b>Allocated General Plant Net Fixed Assets</b>	\$ 83,281	\$ 56,604	\$ 21,280	\$ 5,397	\$ -	\$ -
<b>Meter Net Fixed Assets Including General Plant</b>	\$ 871,780	\$ 592,314	\$ 220,660	\$ 58,806	\$ -	\$ -
<b>Misc Revenue</b>						

CWNB	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
NFA	\$	(6,595)	\$	(4,215)	\$	(826)	\$	(1,480)	\$	(67)	\$	(7)
LPHA	\$	(26,618)	\$	(15,530)	\$	(3,915)	\$	(7,166)	\$	-	\$	(8)
<b>Sub-total</b>	\$	<b>(33,213)</b>	\$	<b>(19,745)</b>	\$	<b>(4,741)</b>	\$	<b>(8,645)</b>	\$	<b>(67)</b>	\$	<b>(15)</b>
<b>Operation</b>												
CWMC	\$	118,902	\$	80,783	\$	30,065	\$	8,054	\$	-	\$	-
CCA	\$	34,776	\$	25,400	\$	3,035	\$	425	\$	5,873	\$	43
<b>Sub-total</b>	\$	<b>153,678</b>	\$	<b>106,182</b>	\$	<b>33,100</b>	\$	<b>8,479</b>	\$	<b>5,873</b>	\$	<b>43</b>
<b>Maintenance</b>												
1860	\$	13,846	\$	9,407	\$	3,501	\$	938	\$	-	\$	-
<b>Billing and Collection</b>												
CWMR	\$	128,024	\$	109,682	\$	14,325	\$	4,017	\$	-	\$	-
CWNB	\$	236,500	\$	204,127	\$	24,642	\$	7,377	\$	94	\$	260
<b>Sub-total</b>	\$	<b>364,525</b>	\$	<b>313,809</b>	\$	<b>38,967</b>	\$	<b>11,394</b>	\$	<b>94</b>	\$	<b>260</b>
<b>Total Operation, Maintenance and Billing</b>	\$	<b>532,049</b>	\$	<b>429,398</b>	\$	<b>75,569</b>	\$	<b>20,811</b>	\$	<b>5,967</b>	\$	<b>303</b>
<b>Amortization Expense - Meters</b>	\$	<b>99,255</b>	\$	<b>67,434</b>	\$	<b>25,097</b>	\$	<b>6,723</b>	\$	<b>-</b>	\$	<b>-</b>
<b>Amortization Expense - General Plant assigned to Meters</b>	\$	<b>18,409</b>	\$	<b>12,512</b>	\$	<b>4,704</b>	\$	<b>1,193</b>	\$	<b>-</b>	\$	<b>-</b>
<b>Admin and General</b>	\$	<b>428,441</b>	\$	<b>345,080</b>	\$	<b>61,159</b>	\$	<b>17,158</b>	\$	<b>4,797</b>	\$	<b>247</b>
<b>Allocated PILs</b>	\$	<b>8,213</b>	\$	<b>5,580</b>	\$	<b>2,077</b>	\$	<b>556</b>	\$	<b>-</b>	\$	<b>-</b>
<b>Allocated Debt Return</b>	\$	<b>25,320</b>	\$	<b>17,203</b>	\$	<b>6,402</b>	\$	<b>1,715</b>	\$	<b>-</b>	\$	<b>-</b>
<b>Allocated Equity Return</b>	\$	<b>47,669</b>	\$	<b>32,387</b>	\$	<b>12,054</b>	\$	<b>3,229</b>	\$	<b>-</b>	\$	<b>-</b>
<b>Total</b>	\$	<b>1,126,142</b>	\$	<b>889,849</b>	\$	<b>182,321</b>	\$	<b>42,740</b>	\$	<b>10,697</b>	\$	<b>535</b>

### 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 4,999 KW	Street Light	UNMETERED SCATTERED LOAD
<b>Distribution Plant</b>							
	CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PNCP	\$ 1,899,411	\$ 1,654,242	\$ 197,648	\$ 27,686	\$ 17,015	\$ 2,820
	SNCP	\$ 408,160	\$ 327,594	\$ 4,264	\$ -	\$ 75,743	\$ 558
	Overhead Conductors and Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LTNCP	\$ 831,422	\$ 727,049	\$ 86,867	\$ 8,788	\$ 7,478	\$ 1,239
	CWCS	\$ 1,495,583	\$ 1,493,639	\$ 1,944	\$ -	\$ -	\$ -
	CWMC	\$ 1,093,055	\$ 742,627	\$ 276,389	\$ 74,038	\$ -	\$ -
	<b>Sub-total</b>	\$ <b>5,727,631</b>	\$ <b>4,945,151</b>	\$ <b>567,113</b>	\$ <b>110,512</b>	\$ <b>100,237</b>	\$ <b>4,618</b>
<b>Accumulated Amortization</b>							
	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)
	<b>Customer Related Net Fixed Assets</b>	\$ <b>3,925,896</b>	\$ <b>3,423,343</b>	\$ <b>354,481</b>	\$ <b>72,819</b>	\$ <b>72,672</b>	\$ <b>2,580</b>
	<b>Allocated General Plant Net Fixed Assets</b>	\$ <b>414,781</b>	\$ <b>361,714</b>	\$ <b>37,835</b>	\$ <b>7,358</b>	\$ <b>7,592</b>	\$ <b>282</b>
	<b>Customer Related NFA Including General Plant</b>	\$ <b>4,340,677</b>	\$ <b>3,785,057</b>	\$ <b>392,316</b>	\$ <b>80,177</b>	\$ <b>80,264</b>	\$ <b>2,862</b>
<b>Misc Revenue</b>							
	CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	NFA	\$ (6,595)	\$ (4,215)	\$ (826)	\$ (1,480)	\$ (67)	\$ (7)
	LPHA	\$ (26,618)	\$ (15,530)	\$ (3,915)	\$ (7,166)	\$ -	\$ (8)
	<b>Sub-total</b>	\$ <b>(33,213)</b>	\$ <b>(19,745)</b>	\$ <b>(4,741)</b>	\$ <b>(8,645)</b>	\$ <b>(67)</b>	\$ <b>(15)</b>
<b>Operating and Maintenance</b>							
	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	\$	-	\$	-
<b>Sub-total</b>	\$	<b>574,232</b>	\$	<b>478,585</b>	\$	<b>62,526</b>	\$	<b>18,036</b>	\$	<b>14,628</b>	\$	<b>457</b>
<b>Billing and Collection</b>												
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	\$	-	\$	-	\$	-
<b>Sub-total</b>	\$	<b>394,454</b>	\$	<b>336,018</b>	\$	<b>46,687</b>	\$	<b>11,394</b>	\$	<b>94</b>	\$	<b>260</b>
<b>Sub Total Operating, Maintenance and Billing</b>	\$	<b>968,686</b>	\$	<b>814,604</b>	\$	<b>109,213</b>	\$	<b>29,431</b>	\$	<b>14,722</b>	\$	<b>717</b>
<b>Amortization Expense - Customer Related</b>	\$	<b>225,552</b>	\$	<b>175,587</b>	\$	<b>35,855</b>	\$	<b>11,274</b>	\$	<b>2,670</b>	\$	<b>166</b>
<b>Amortization Expense - General Plant assigned to Meters</b>	\$	<b>91,684</b>	\$	<b>79,954</b>	\$	<b>8,363</b>	\$	<b>1,626</b>	\$	<b>1,678</b>	\$	<b>62</b>
<b>Admin and General</b>	\$	<b>779,716</b>	\$	<b>654,645</b>	\$	<b>88,389</b>	\$	<b>24,264</b>	\$	<b>11,834</b>	\$	<b>584</b>
<b>Allocated PILs</b>	\$	<b>40,892</b>	\$	<b>35,658</b>	\$	<b>3,692</b>	\$	<b>758</b>	\$	<b>757</b>	\$	<b>27</b>
<b>Allocated Debt Return</b>	\$	<b>126,069</b>	\$	<b>109,931</b>	\$	<b>11,383</b>	\$	<b>2,338</b>	\$	<b>2,334</b>	\$	<b>83</b>
<b>Allocated Equity Return</b>	\$	<b>237,343</b>	\$	<b>206,961</b>	\$	<b>21,430</b>	\$	<b>4,402</b>	\$	<b>4,393</b>	\$	<b>156</b>
<b>PLCC Adjustment for Line Transformer</b>	\$	<b>25,482</b>	\$	<b>22,282</b>	\$	<b>2,665</b>	\$	<b>268</b>	\$	<b>229</b>	\$	<b>38</b>
<b>PLCC Adjustment for Primary Costs</b>	\$	<b>58,463</b>	\$	<b>50,710</b>	\$	<b>6,246</b>	\$	<b>880</b>	\$	<b>540</b>	\$	<b>87</b>
<b>PLCC Adjustment for Secondary Costs</b>	\$	<b>45,291</b>	\$	<b>40,324</b>	\$	<b>4,898</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>68</b>
<b>Total</b>	\$	<b>2,307,494</b>	\$	<b>1,944,279</b>	\$	<b>259,776</b>	\$	<b>64,301</b>	\$	<b>37,552</b>	\$	<b>1,586</b>

# 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

Description	Total	1	2	3	4	5	6	7	8	9
		Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	GS> 50-TOU	GS >50-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
<b>Total</b>	<b>\$167,870</b>	<b>\$76,538</b>	<b>\$40,097</b>	<b>\$50,077</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$787</b>	<b>\$0</b>	<b>\$371</b>
Line Transformer NCP	77,848	35,466	18,563	23,283	0	0	0	365	0	171
PLCC Amount	11,807	10,325	1,234	125	0	0	0	106	0	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
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$10,472,354</b>	<b>\$5,667,607</b>	<b>\$1,314,404</b>	<b>\$3,385,759</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$91,044</b>	<b>\$0</b>	<b>\$13,542</b>
Total Administration and General Expense	\$1,307,140	\$832,326	\$163,763	\$296,338	\$0	\$0	\$0	\$13,244	\$0	\$1,468
<b>Total O&amp;M</b>	<b>\$1,615,757</b>	<b>\$1,035,699</b>	<b>\$202,346</b>	<b>\$359,433</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,477</b>	<b>\$0</b>	<b>\$1,801</b>
<b>Line Transformer Rate Base</b>										
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
<b>General Expenses</b>										
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
<b>Total</b>	<b>\$392,026</b>	<b>\$135,631</b>	<b>\$59,588</b>	<b>\$195,009</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,144</b>	<b>\$0</b>	<b>\$655</b>
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







# 2019 Cost Allocation Model

**EB-2019-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
<b>Total</b>	<b>\$289,880</b>	<b>\$183,372</b>	<b>\$52,650</b>	<b>\$51,389</b>	<b>\$1,920</b>	<b>\$550</b>
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
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$10,472,354</b>	<b>\$5,667,607</b>	<b>\$1,314,404</b>	<b>\$3,385,759</b>	<b>\$91,044</b>	<b>\$13,542</b>
<b>Total Administration and General Expense</b>	<b>\$1,307,140</b>	<b>\$832,326</b>	<b>\$163,763</b>	<b>\$296,338</b>	<b>\$13,244</b>	<b>\$1,468</b>
<b>Total O&amp;M</b>	<b>\$1,615,757</b>	<b>\$1,035,699</b>	<b>\$202,346</b>	<b>\$359,433</b>	<b>\$16,477</b>	<b>\$1,801</b>
<b>Line Transformer Rate Base</b>						
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
<b>General Expenses</b>						
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
<b>Total</b>	<b>\$653,377</b>	<b>\$366,839</b>	<b>\$76,577</b>	<b>\$202,410</b>	<b>\$6,625</b>	<b>\$926</b>
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 O3.2 Substation Transformers Unit Cost Worksheet - MRZ

### ALLOCATION BY RATE CLASSIFICATION

#### Description

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	\$148,677	\$41,344	\$21,640	\$85,069	\$425	\$200
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Substation Transformers	(\$17,530)	(\$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 - Distribution Station Equipment - Labour	\$245	\$68	\$36	\$140	\$1	\$0
Acct 5017 - Distribution Station Equipment - Other	\$20,727	\$5,764	\$3,017	\$11,859	\$59	\$28
Acct 5114 - Maintenance of Distribution Station Equipment	\$6,079	\$1,690	\$885	\$3,478	\$17	\$8
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Substation Transformers	\$22,084	\$6,045	\$3,186	\$12,761	\$62	\$30
PLs on Substation Transformers	(\$8,006)	(\$2,223)	(\$1,174)	(\$4,575)	(\$23)	(\$11)
Debt Return on Substation Transformers	(\$24,682)	(\$6,853)	(\$3,620)	(\$14,104)	(\$72)	(\$33)
Equity Return on Substation Transformers	(\$46,467)	(\$12,902)	(\$6,815)	(\$26,553)	(\$135)	(\$62)
<b>Total</b>	<b>\$176,882</b>	<b>\$49,650</b>	<b>\$23,781</b>	<b>\$102,753</b>	<b>\$442</b>	<b>\$256</b>
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	\$0.0000	\$0.0000	\$0.3637	\$0.3134	\$0.0000
Substation Transformation Unit Cost (\$/kWh)	\$0.0010	\$0.0010	\$0.0009	\$0.0008	\$0.0008	\$0.0006
<b>General Plant - Gross Assets</b>	<b>\$2,121,623</b>	<b>\$1,163,240</b>	<b>\$272,510</b>	<b>\$664,524</b>	<b>\$18,475</b>	<b>\$2,873</b>
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
<b>General Plant - Depreciation</b>	<b>\$241,428</b>	<b>\$132,370</b>	<b>\$31,010</b>	<b>\$75,619</b>	<b>\$2,102</b>	<b>\$327</b>
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$10,472,354</b>	<b>\$5,667,607</b>	<b>\$1,314,404</b>	<b>\$3,385,759</b>	<b>\$91,044</b>	<b>\$13,542</b>
<b>Total Administration and General Expense</b>	<b>\$1,307,140</b>	<b>\$832,326</b>	<b>\$163,763</b>	<b>\$296,338</b>	<b>\$13,244</b>	<b>\$1,468</b>
<b>Total O&amp;M</b>	<b>\$1,615,757</b>	<b>\$1,035,699</b>	<b>\$202,346</b>	<b>\$359,433</b>	<b>\$16,477</b>	<b>\$1,801</b>
<b>Substation Transformer Rate Base Gross Plant</b>						
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0
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 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
<b>Subtotal</b>	<b>\$37,495</b>	<b>\$10,742</b>	<b>\$4,597</b>	<b>\$22,019</b>	<b>\$78</b>	<b>\$59</b>
<b>Substation Transformers - Accumulated Depreciation</b>						
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 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
<b>Subtotal</b>	<b>(\$806,111)</b>	<b>(\$224,161)</b>	<b>(\$117,328)</b>	<b>(\$461,233)</b>	<b>(\$2,306)</b>	<b>(\$1,083)</b>
<b>Substation Transformers - Net Fixed Assets</b>	<b>(\$768,615)</b>	<b>(\$213,419)</b>	<b>(\$112,732)</b>	<b>(\$439,213)</b>	<b>(\$2,228)</b>	<b>(\$1,024)</b>
General Plant Assigned to Substation Transformers - 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)
<b>General Expenses</b>						
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
<b>Total</b>	<b>\$653,377</b>	<b>\$366,839</b>	<b>\$76,577</b>	<b>\$202,410</b>	<b>\$6,625</b>	<b>\$926</b>
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1815 - 1855	\$14,045,432	\$7,445,377	\$1,717,276	\$4,734,697	\$127,660	\$20,421

# 2019 Cost Allocation Model

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

### ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GENERAL SERVICE 50 TO 4,999 KW	7 Street Light	9 UNMETERED SCATTERED LOAD
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$80,946	\$41,705	\$10,438	\$28,261	\$429	\$113
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$17,734	\$9,137	\$2,287	\$6,191	\$94	\$25
Depreciation on Acct 1840-4 Primary Underground Conduit	\$21,527	\$11,091	\$2,776	\$7,516	\$114	\$30
Depreciation on Acct 1845-4 Primary Underground Conductors	\$55,840	\$28,769	\$7,201	\$19,495	\$296	\$78
Depreciation on General Plant Assigned to Primary C&P	\$60,298	\$31,507	\$7,966	\$20,417	\$320	\$89
Primary C&P Operations and Maintenance	\$199,333	\$99,720	\$26,291	\$72,153	\$902	\$267
Allocation of General Expenses	\$220,329	\$120,542	\$27,305	\$70,874	\$1,306	\$301
Admin and General Assigned to Primary C&P	\$161,847	\$80,139	\$21,278	\$59,488	\$725	\$217
PLs on Primary C&P	\$27,273	\$14,051	\$3,517	\$9,522	\$145	\$38
Debt Return on Primary C&P	\$84,080	\$43,319	\$10,842	\$29,355	\$446	\$118
Equity Return on Primary C&P	\$158,293	\$81,555	\$20,412	\$55,265	\$839	\$222
<b>Total</b>	<b>\$1,087,499</b>	<b>\$561,535</b>	<b>\$140,313</b>	<b>\$378,538</b>	<b>\$5,615</b>	<b>\$1,498</b>
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
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$10,472,354</b>	<b>\$5,667,607</b>	<b>\$1,314,404</b>	<b>\$3,385,759</b>	<b>\$91,044</b>	<b>\$13,542</b>
<b>Total Administration and General Expense</b>	<b>\$1,307,140</b>	<b>\$832,326</b>	<b>\$163,763</b>	<b>\$296,338</b>	<b>\$13,244</b>	<b>\$1,468</b>
<b>Total O&amp;M</b>	<b>\$1,615,757</b>	<b>\$1,035,699</b>	<b>\$202,346</b>	<b>\$359,433</b>	<b>\$16,477</b>	<b>\$1,801</b>
<b>Primary Conductors and Poles Gross Assets</b>						
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 Underground Conductors	\$329,702	\$169,868	\$42,516	\$115,110	\$1,747	\$462
<b>Subtotal</b>	<b>\$4,748,529</b>	<b>\$2,446,516</b>	<b>\$612,332</b>	<b>\$1,657,867</b>	<b>\$25,165</b>	<b>\$6,649</b>
<b>Primary Conductors and Poles Accumulated Depreciation</b>						
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$610,239)	(\$314,405)	(\$78,692)	(\$213,054)	(\$3,234)	(\$854)
Acct 1835-4 Primary Overhead Conductors	(\$221,204)	(\$113,968)	(\$28,525)	(\$77,230)	(\$1,172)	(\$310)
Acct 1840-4 Primary Underground Conduit	(\$331,078)	(\$170,576)	(\$42,693)	(\$115,590)	(\$1,755)	(\$464)
Acct 1845-4 Primary Underground Conductors	(\$597,683)	(\$498,565)	(\$124,785)	(\$337,850)	(\$5,128)	(\$1,355)
<b>Subtotal</b>	<b>(\$2,130,204)</b>	<b>(\$1,097,514)</b>	<b>(\$274,694)</b>	<b>(\$743,724)</b>	<b>(\$11,289)</b>	<b>(\$2,983)</b>
<b>Primary Conductor &amp; Poles - Net Fixed Assets</b>	<b>\$2,618,324</b>	<b>\$1,349,002</b>	<b>\$337,638</b>	<b>\$914,143</b>	<b>\$13,876</b>	<b>\$3,666</b>
General Plant Assigned to Primary C&P - NFA	\$272,791	\$142,537	\$36,037	\$92,366	\$1,450	\$400
Primary C&P Net Fixed Assets Including General Plant	\$2,891,115	\$1,491,539	\$373,676	\$1,006,509	\$15,325	\$4,067
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Acct 1830-5 Secondary Poles, Towers &amp; Fixtures</b>	<b>\$717,696</b>	<b>\$635,945</b>	<b>\$26,125</b>	<b>\$0</b>	<b>\$53,274</b>	<b>\$2,353</b>
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 Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$1,020,399</b>	<b>\$904,168</b>	<b>\$37,144</b>	<b>\$0</b>	<b>\$75,743</b>	<b>\$3,345</b>
<b>Operations and Maintenance</b>						
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$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 - Right of Way	\$89,161	\$52,519	\$9,855	\$24,933	\$1,696	\$158
Acct 5145 Maintenance of Underground Conduit	\$332	\$171	\$43	\$116	\$2	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$82,125	\$42,312	\$10,590	\$28,673	\$435	\$115
<b>Total</b>	<b>\$240,631</b>	<b>\$136,574</b>	<b>\$27,886</b>	<b>\$72,153</b>	<b>\$3,616</b>	<b>\$401</b>
<b>General Expenses</b>						
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
<b>Total</b>	<b>\$653,377</b>	<b>\$366,839</b>	<b>\$76,577</b>	<b>\$202,410</b>	<b>\$6,625</b>	<b>\$926</b>
<b>Primary Conductors and Poles Gross Assets</b>	<b>\$4,748,529</b>	<b>\$2,446,516</b>	<b>\$612,332</b>	<b>\$1,657,867</b>	<b>\$25,165</b>	<b>\$6,649</b>
<b>Acct 1815 - 1855</b>	<b>\$14,045,432</b>	<b>\$7,445,377</b>	<b>\$1,717,276</b>	<b>\$4,734,697</b>	<b>\$127,660</b>	<b>\$20,421</b>

Grouping of Operation and Maintenance	Total	Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	UNMETERED SCATTERED 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 240,631</b>	<b>\$ 136,574</b>	<b>\$ 27,886</b>	<b>\$ 72,153</b>	<b>\$ 3,616</b>	<b>\$ 401</b>

# 2019 Cost Allocation Model

## Sheet O3.4 Secondary Cost Pool 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 1830-5 Secondary Poles, Towers & Fixtures	\$17,648	\$15,638	\$642	\$0	\$1,310	\$58
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$6,592	\$5,841	\$240	\$0	\$489	\$22
Depreciation on Acct 1840-5 Secondary Underground 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
PLs 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
<b>Total</b>	<b>\$250,737</b>	<b>\$222,632</b>	<b>\$9,134</b>	<b>\$0</b>	<b>\$18,162</b>	<b>\$810</b>
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)	(\$6,964)	(\$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
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$10,472,354</b>	<b>\$5,667,607</b>	<b>\$1,314,404</b>	<b>\$3,385,759</b>	<b>\$91,044</b>	<b>\$13,542</b>
<b>Total Administration and General Expense</b>	<b>\$1,307,140</b>	<b>\$832,326</b>	<b>\$163,763</b>	<b>\$296,338</b>	<b>\$13,244</b>	<b>\$1,468</b>
<b>Total O&amp;M</b>	<b>\$1,615,757</b>	<b>\$1,035,699</b>	<b>\$202,346</b>	<b>\$359,433</b>	<b>\$16,477</b>	<b>\$1,801</b>
Secondary Conductors and Poles Gross Plant						
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$717,696	\$635,045	\$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 Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$1,020,399</b>	<b>\$904,168</b>	<b>\$37,144</b>	<b>\$0</b>	<b>\$75,743</b>	<b>\$3,345</b>
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	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>(\$215,279)</b>	<b>(\$190,757)</b>	<b>(\$7,836)</b>	<b>\$0</b>	<b>(\$15,980)</b>	<b>(\$706)</b>
Secondary Conductor & Poles - 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	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-4 Primary Poles, Towers & Fixtures	\$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 Underground Conductors	\$329,702	\$169,868	\$42,516	\$115,110	\$1,747	\$462
<b>Subtotal</b>	<b>\$4,748,529</b>	<b>\$2,446,516</b>	<b>\$612,332</b>	<b>\$1,657,867</b>	<b>\$25,165</b>	<b>\$6,649</b>
Operations and Maintenance						
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5080 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$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 - Right of Way	\$89,161	\$52,519	\$9,855	\$24,933	\$1,696	\$158
Acct 5145 Maintenance of Underground Conduit	\$332	\$171	\$43	\$116	\$2	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$82,125	\$42,312	\$10,590	\$28,673	\$435	\$115
<b>Total</b>	<b>\$240,631</b>	<b>\$136,574</b>	<b>\$27,886</b>	<b>\$72,153</b>	<b>\$3,616</b>	<b>\$401</b>
General Expenses						
Acct 5005 - Operation Supervision and Engineering	\$378,599	\$212,565	\$44,372	\$117,266	\$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
<b>Total</b>	<b>\$653,377</b>	<b>\$366,839</b>	<b>\$76,577</b>	<b>\$202,410</b>	<b>\$6,625</b>	<b>\$926</b>
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

Grouping of Operation and Maintenance	Total	Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	UNMETERED SCATTERED 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 240,631</b>	<b>\$ 136,574</b>	<b>\$ 27,886</b>	<b>\$ 72,153</b>	<b>\$ 3,616</b>	<b>\$ 401</b>



# 2019 Cost Allocation Model

## Sheet 03.5 USL Metering Credit Worksheet - MRZ

### ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	<u>GS &lt;50</u>
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
<b>Total</b>	<b>\$142,477</b>
<b>Number of Customers</b>	<b>771</b>
<b>Metering Unit Cost (\$/Customer/Month)</b>	<b>\$15.40</b>
General Plant - Gross Assets	\$272,510
General Plant - Accumulated Depreciation	(\$132,220)
General Plant - Net Fixed Assets	\$140,291
General Plant - Depreciation	\$31,010
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$1,314,404</b>
<b>Total Administration and General Expense</b>	<b>\$163,763</b>
<b>Total O&amp;M</b>	<b>\$202,346</b>
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**

<b>Description</b>	<b>Residential</b>	<b>Monthly Unit Cost</b>
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
<b>Total Cost</b>	<b>\$499,172.18</b>	<b>\$ 6.45</b>
<b>Number of Residential Customers</b>	<b>6453</b>	



# 2019 Cost Allocation Model

**EB-2018-XXXX**

**Sheet 04 Summary of Allocators by Class & Accounts - MRZ**

**ALLOCATION BY RATE CLASSIFICATION**

USoA Account #	Accounts	O1 Grouping	Total	1	2	3	7	9
				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 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 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 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	dp	\$717,696	\$635,945	\$26,125	\$0	\$53,274	\$2,353
1835	Overhead Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	dp	\$814,282	\$419,531	\$105,003	\$284,293	\$4,315	\$1,140
1835-5	Overhead Conductors and Devices - Secondary	dp	\$302,703	\$268,223	\$11,019	\$0	\$22,469	\$992
1840	Underground Conduit	dp	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	dp	\$312,764	\$161,141	\$40,332	\$109,196	\$1,657	\$438
1840-5	Underground Conduit - Secondary	dp	\$0	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	dp	\$329,702	\$169,868	\$42,516	\$115,110	\$1,747	\$462
1845-5	Underground Conductors and Devices - Secondary	dp	\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers	dp	\$2,078,554	\$1,295,218	\$384,253	\$381,775	\$13,322	\$3,985
1855	Services	dp	\$1,495,583	\$1,493,639	\$1,944	\$0	\$0	\$0
1860	Meters	dp	\$1,093,055	\$742,627	\$276,389	\$74,038	\$0	\$0
1905	Land	gp	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	gp	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	gp	\$1,584	\$868	\$203	\$496	\$14	\$2
1910	Leasehold Improvements	gp	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	gp	\$49,710	\$27,255	\$6,385	\$15,570	\$433	\$67
1920	Computer Equipment - Hardware	gp	\$207,948	\$114,013	\$26,710	\$65,132	\$1,811	\$282
1925	Computer Software	gp	\$192,901	\$105,763	\$24,777	\$60,419	\$1,680	\$261
1930	Transportation Equipment	gp	\$1,244,475	\$682,319	\$159,846	\$389,788	\$10,837	\$1,685
1935	Stores Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	gp	\$95,625	\$52,429	\$12,283	\$29,951	\$833	\$130
1945	Measurement and Testing Equipment	gp	\$3,975	\$2,179	\$511	\$1,245	\$35	\$5
1950	Power Operated Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	gp	\$2,529	\$1,386	\$325	\$792	\$22	\$3
1960	Miscellaneous Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	gp	\$322,876	\$177,026	\$41,472	\$101,130	\$2,812	\$437
1990	Other Tangible Property	gp	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	co	(\$2,240,957)	(\$1,302,828)	(\$318,549)	(\$596,238)	(\$19,666)	(\$3,676)
2005	Property Under Capital Leases	gp	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	gp	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep	(\$3,330,494)	(\$1,704,120)	(\$476,777)	(\$1,120,573)	(\$24,586)	(\$4,439)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	(\$161,570)	(\$88,586)	(\$20,753)	(\$50,606)	(\$1,407)	(\$219)
3046	Balance Transferred From Income	NI	(\$633,115)	(\$342,640)	(\$79,463)	(\$204,689)	(\$5,504)	(\$819)
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4080	Distribution Services Revenue	CREV	(\$4,146,939)	(\$2,462,494)	(\$644,883)	(\$930,604)	(\$102,884)	(\$6,073)
4082	Retail Services Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0
4086	SSS Admin Charge	mi	(\$20,519)	(\$14,987)	(\$1,791)	(\$251)	(\$3,465)	(\$26)
4090	Electric Services Incidental to Energy Sales	mi	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	mi	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	mi	(\$55,039)	(\$31,623)	(\$6,282)	(\$16,141)	(\$899)	(\$94)
4215	Other Utility Operating Income	mi	\$0	\$0	\$0	\$0	\$0	\$0

4220	Other Electric Revenues	mi	(\$6,595)	(\$4,215)	(\$826)	(\$1,480)	(\$67)	(\$7)
4225	Late Payment Charges	mi	(\$26,618)	(\$15,530)	(\$3,915)	(\$7,166)	\$0	(\$8)
4235	Miscellaneous Service Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0
4235-1	Account Set Up Charges	mi	(\$29,040)	(\$25,065)	(\$3,026)	(\$906)	(\$12)	(\$32)
4235-90	Miscellaneous Service Revenues - Residual	mi	(\$35,451)	(\$22,657)	(\$4,440)	(\$7,953)	(\$360)	(\$40)
4240	Provision for Rate Refunds	mi	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	mi	(\$84,295)	(\$53,874)	(\$10,558)	(\$18,911)	(\$857)	(\$94)
4305	Regulatory Debits	mi	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	mi	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	(\$286,632)	(\$183,731)	(\$35,896)	(\$63,763)	(\$2,923)	(\$320)
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	\$227,572	\$145,444	\$28,505	\$51,055	\$2,314	\$255
4335	Profits and Losses from Financial Instrument Hedges	mi	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	mi	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	mi	(\$186,266)	(\$119,396)	(\$23,327)	(\$41,436)	(\$1,899)	(\$208)
4360	Loss on Disposition of Utility and Other Property	mi	\$5,002	\$3,197	\$626	\$1,122	\$51	\$6
4365	Gains from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	mi	(\$155,215)	(\$99,493)	(\$19,438)	(\$34,528)	(\$1,583)	(\$173)
4380	Expenses of Non-Utility Operations	mi	\$42,592	\$27,221	\$5,335	\$9,555	\$433	\$48
4390	Miscellaneous Non-Operating Income	mi	\$0	\$0	\$0	\$0	\$0	\$0
4395	Rate-Payer Benefit Including Interest	mi	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	mi	(\$33,247)	(\$21,249)	(\$4,164)	(\$7,459)	(\$338)	(\$37)
4415	Equity in Earnings of Subsidiary Companies	mi	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	cop	\$19,199,124	\$5,235,492	\$2,517,753	\$11,351,375	\$53,701	\$40,803
4708	Charges-WMS	cop	\$735,982	\$200,698	\$96,516	\$435,145	\$2,059	\$1,564
4710	Cost of Power Adjustments	cop	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	cop	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	cop	\$1,221,446	\$326,535	\$157,031	\$731,986	\$3,349	\$2,545
4715	System Control and Load Dispatching	cop	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	cop	\$963,750	\$257,644	\$123,901	\$577,554	\$2,643	\$2,008
4730	Rural Rate Assistance Expense	cop	\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	cop	\$525,489	\$140,482	\$67,558	\$314,914	\$1,441	\$1,095
4751	Charges-Smart Metering Entity	cop	\$47,289	\$42,242	\$5,047	\$0	\$0	\$0
5005	Operation Supervision and Engineering	di	\$378,599	\$212,565	\$44,372	\$117,286	\$3,839	\$536
5010	Load Dispatching	di	\$8,954	\$5,027	\$1,049	\$2,774	\$91	\$13
5012	Station Buildings and Fixtures Expense	di	\$75,755	\$21,702	\$9,287	\$44,488	\$158	\$120
5014	Transformer Station Equipment - Operation Labour	di	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	\$0	\$0	\$0	\$0	\$0	\$0

5016	Distribution Station Equipment - Operation Labour	di	\$245	\$68	\$36	\$140	\$1	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	\$20,727	\$5,764	\$3,017	\$11,859	\$59	\$28
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	\$0	\$0	\$0	\$0	\$0	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	\$0	\$0	\$0	\$0	\$0	\$0
5030	Overhead Subtransmission Feeders - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	di	\$0	\$0	\$0	\$0	\$0	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	di	\$0	\$0	\$0	\$0	\$0	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	\$0	\$0	\$0	\$0	\$0	\$0
5050	Underground Subtransmission Feeders - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	cu	\$118,902	\$80,783	\$30,065	\$8,054	\$0	\$0
5070	Customer Premises - Operation Labour	cu	\$34,227	\$24,999	\$2,987	\$418	\$5,780	\$43
5075	Customer Premises - Materials and Expenses	cu	\$548	\$401	\$48	\$7	\$93	\$1
5085	Miscellaneous Distribution Expense	di	\$265,825	\$149,247	\$31,155	\$82,350	\$2,696	\$377
5090	Underground Distribution Lines and Feeders - Rental Paid	di	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	di	\$16,021	\$10,269	\$2,006	\$3,564	\$163	\$18
5105	Maintenance Supervision and Engineering	di	\$0	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	\$6,000	\$1,719	\$736	\$3,524	\$13	\$10
5112	Maintenance of Transformer Station Equipment	di	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	di	\$6,079	\$1,690	\$885	\$3,478	\$17	\$8
5120	Maintenance of Poles, Towers and Fixtures	di	\$26,988	\$15,696	\$3,033	\$7,736	\$476	\$47
5125	Maintenance of Overhead Conductors and Devices	di	\$42,024	\$25,875	\$4,365	\$10,696	\$1,008	\$80
5130	Maintenance of Overhead Services	di	\$21,545	\$21,517	\$28	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	di	\$89,161	\$52,519	\$9,855	\$24,933	\$1,696	\$158
5145	Maintenance of Underground Conduit	di	\$332	\$171	\$43	\$116	\$2	\$0
5150	Maintenance of Underground Conductors and Devices	di	\$82,125	\$42,312	\$10,590	\$28,673	\$435	\$115
5155	Maintenance of Underground Services	di	\$26,320	\$26,286	\$34	\$0	\$0	\$0
5160	Maintenance of Line Transformers	di	\$3,099	\$1,931	\$573	\$569	\$20	\$6
5175	Maintenance of Meters	cu	\$13,846	\$9,407	\$3,501	\$938	\$0	\$0
5305	Supervision	cu	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	cu	\$128,024	\$109,682	\$14,325	\$4,017	\$0	\$0
5315	Customer Billing	cu	\$209,233	\$180,592	\$21,801	\$6,527	\$84	\$230
5320	Collecting	cu	\$25,456	\$21,971	\$2,652	\$794	\$10	\$28
5325	Collecting- Cash Over and Short	cu	\$75	\$65	\$8	\$2	\$0	\$0
5330	Collection Charges	cu	\$1,736	\$1,499	\$181	\$54	\$1	\$2
5335	Bad Debt Expense	cu	\$29,929	\$22,210	\$7,720	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	cu	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	ad	\$0	\$0	\$0	\$0	\$0	\$0
5415	Energy Conservation	ad	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	ad	\$0	\$0	\$0	\$0	\$0	\$0

5425	Miscellaneous Customer Service and Informational Expenses	ad	\$7,043	\$4,515	\$882	\$1,567	\$72	\$8
5505	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	ad	\$22,803	\$14,617	\$2,856	\$5,073	\$233	\$25
5610	Management Salaries and Expenses	ad	\$549,242	\$352,064	\$68,783	\$122,182	\$5,601	\$612
5615	General Administrative Salaries and Expenses	ad	\$85,265	\$54,655	\$10,678	\$18,968	\$869	\$95
5620	Office Supplies and Expenses	ad	\$136,833	\$87,710	\$17,136	\$30,439	\$1,395	\$153
5625	Administrative Expense Transferred Credit	ad	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	ad	\$99,896	\$64,033	\$12,510	\$22,222	\$1,019	\$111
5635	Property Insurance	ad	\$17,035	\$9,340	\$2,188	\$5,336	\$148	\$23
5640	Injuries and Damages	ad	\$22,969	\$14,723	\$2,876	\$5,110	\$234	\$26
5645	Employee Pensions and Benefits	ad	\$0	\$0	\$0	\$0	\$0	\$0
5650	Franchise Requirements	ad	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	ad	\$32,424	\$20,784	\$4,061	\$7,213	\$331	\$36
5660	General Advertising Expenses	ad	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	ad	\$241,765	\$154,971	\$30,277	\$53,782	\$2,465	\$270
5670	Rent	ad	\$7,667	\$4,915	\$960	\$1,706	\$78	\$9
5675	Maintenance of General Plant	ad	\$20,893	\$13,392	\$2,616	\$4,648	\$213	\$23
5680	Electrical Safety Authority Fees	ad	\$5,148	\$3,300	\$645	\$1,145	\$52	\$6
5685	Independent Market Operator Fees and Penalties	cop	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	\$742,539	\$392,577	\$109,643	\$233,970	\$5,407	\$942
5710	Amortization of Limited Term Electric Plant	dep	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	dep	\$30,749	\$16,859	\$3,950	\$9,631	\$268	\$42
5720	Amortization of Electric Plant Acquisition Adjustments	dep	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	dep	\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	INT	\$336,289	\$181,999	\$42,208	\$108,724	\$2,924	\$435
6105	Taxes Other Than Income Taxes	ad	\$39,788	\$21,533	\$4,994	\$12,864	\$346	\$51
6110	Income Taxes	Input	\$109,081	\$59,034	\$13,691	\$35,266	\$948	\$141
6205-1	Sub-account LEAP Funding	ad	\$4,745	\$3,042	\$594	\$1,056	\$48	\$5
6210	Life Insurance	ad	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	ad	\$13,622	\$8,732	\$1,706	\$3,030	\$139	\$15
6225	Other Deductions	ad	\$0	\$0	\$0	\$0	\$0	\$0

<b>\$32,991,434</b>	<b>\$11,777,217</b>	<b>\$4,156,562</b>	<b>\$16,912,209</b>	<b>\$85,186</b>	<b>\$60,261</b>
	<b>\$32,991,434</b>				

Grouping by Allocator	Total	Residential	GS <50	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 33,168,548</b>	<b>\$ 11,897,210</b>	<b>\$ 4,178,132</b>	<b>\$ 16,946,041</b>	<b>\$ 86,707</b>	<b>\$ 60,458</b>



















# 2019 Cost Allocation Model

**EB-2018-XXXX**

**Sheet E1 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 Survey Results**

Customer Component

If Density is < 30 customers per kM of lines then	LOW	0.6	All
If Density is Between 30 and 60 customers per kM of lines then	MEDIUM	0.4	All
If Density is Between > 60 customers per kM of lines then	HIGH	0.35	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
	<b>Distribution Plant</b>			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 kV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	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%
	<b>Accumulated Amortization</b>			
2105x	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets and O7		
	<b>Operation</b>			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	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 Transformers- Operation	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%
	<b>Maintenance</b>			
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 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		CWNB	100%
5335	Bad Debt Expense		BDHA	100%
5340	Miscellaneous Customer Accounts Expenses		CWNB	100%





# 2019 Cost Allocation Model

**EB-2018-XXXX**

**Sheet E2 Allocator Worksheet - MRZ**

**Details:**

The worksheet below details how allocators are derived.

Explanation	ID and Factors	Total	1	2	3	7	9
			Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	UNMETERED SCATTERED LOAD
<b>Demand Allocators</b>							
1 cp							
Transformation CP	TCP1	100.00%	31.64%	11.55%	56.29%	0.38%	0.14%
Bulk Delivery (SubTransmission) CP	BCP1	100.00%	31.64%	11.55%	56.29%	0.38%	0.14%
Distribution CP (Total System)	DCP1	100.00%	31.64%	11.55%	56.29%	0.38%	0.14%
4 cp							
Transformation CP	TCP4	100.00%	33.69%	11.37%	54.40%	0.39%	0.15%
Bulk Delivery (SubTransmission) CP	BCP4	100.00%	33.69%	11.37%	54.40%	0.39%	0.15%
Distribution CP (Total System)	DCP4	100.00%	33.69%	11.37%	54.40%	0.39%	0.15%
12 cp							
Transformation CP	TCP12	100.00%	28.65%	12.26%	58.73%	0.21%	0.16%
Bulk Delivery (SubTransmission) CP	BCP12	100.00%	28.65%	12.26%	58.73%	0.21%	0.16%
Distribution CP (Total System)	DCP12	100.00%	28.65%	12.26%	58.73%	0.21%	0.16%
NON CO_INCIDENT PEAK							
1 NCP							
Distribution NCP ( Total System)	DNCP1	100.00%	28.38%	15.58%	55.90%	0.00%	0.13%
Primary NCP	PNCP1	100.00%	28.31%	15.54%	55.75%	0.28%	0.13%
Line Transformer NCP	LTNCP1	100.00%	45.62%	25.05%	28.67%	0.44%	0.21%
Secondary NCP	SNCP1	100.00%	93.94%	5.62%	0.00%	0.00%	0.44%
4 NCP							
Distribution NCP ( Total System)	DNCP4	100.00%	27.89%	14.60%	57.38%	0.00%	0.13%
Primary NCP	PNCP4	100.00%	27.81%	14.55%	57.22%	0.29%	0.13%
Line Transformer NCP	LTNCP4	100.00%	45.56%	23.85%	29.91%	0.47%	0.22%
Secondary NCP	SNCP4	100.00%	94.17%	5.37%	0.00%	0.00%	0.46%
12 NCP							
Distribution NCP ( Total System)	DNCP12	100.00%	24.31%	13.68%	61.87%	0.00%	0.14%
Primary NCP	PNCP12	100.00%	24.23%	13.63%	61.67%	0.32%	0.14%
Line Transformer NCP	LTNCP12	100.00%	41.78%	23.50%	33.92%	0.55%	0.25%
Secondary NCP	SNCP12	100.00%	93.70%	5.74%	0.00%	0.00%	0.56%
<b>Demand Allocators - Composite</b>							
DEMAND 1815-1855	1815-1855 D	100.00%	34.60%	15.20%	49.74%	0.29%	0.17%
DEMAND 1808	1808 D	100.00%	28.65%	12.26%	58.73%	0.21%	0.16%
DEMAND 1815	1815 D	-	0.00%	0.00%	0.00%	0.00%	0.00%
DEMAND 1820	1820 D	100.00%	27.81%	14.55%	57.22%	0.29%	0.13%
DEMAND 1815 & 1820	1815 & 1820 D	100.00%	27.81%	14.55%	57.22%	0.29%	0.13%
DEMAND 1830	1830 D	100.00%	39.69%	12.91%	46.98%	0.23%	0.19%
DEMAND 1835	1835 D	100.00%	45.79%	12.07%	41.71%	0.21%	0.22%
DEMAND 1830 & 1835	1830 & 1835 D	100.00%	41.02%	12.73%	45.83%	0.23%	0.20%



Ontario Energy Board

# 2019 Cost Allocation Model

**EB-2018-XXXX**

**Sheet E3 Demand Allocator Worksheet - MRZ**

**Instructions:**  
Input sheet for Demand Allocators.

**PLCC WATTS**

**400**

		1	2	3	7	9
Customer Classes	Total	Residential	GS <50	GENERAL SERVICE 50 TO 4,999 KW	Street Light	UNMETERED SCATTERED LOAD
CCA	8,835	6,453	771	108	1,492	11
CCB	8,835	6,453	771	108	1,492	11
CCP	7,409	6,453	771	108	66	11
CCLT	7,379	6,453	771	78	66	11
CCS	8,040	6,453	84	0	1,492	11
PLCC-CCA	3,534	2,581	308	43	597	4
PLCC-CCB	3,534	2,581	308	43	597	4
PLCC-CCP	2,964	2,581	308	43	27	4
PLCC-CCLT	2,952	2,581	308	31	27	4
PLCC-CCS	3,216	2,581	34	0	597	4
1NCP						
DNCP1	36,105	11,962	5,459	18,518	118	48
PNCP1	36,105	11,962	5,459	18,518	118	48
LTNCP1	23,513	11,962	5,459	5,926	118	48
SNCP1	12,723	11,962	595	0	118	48
PLCC - 1NCP						
DNCP1A	33,050	9,381	5,151	18,475	0	44
PNCP1A	33,141	9,381	5,151	18,475	91	44
LTNCP1A	20,561	9,381	5,151	5,895	91	44
SNCP1A	9,986	9,381	561	0	0	44
4 NCP						
DNCP4	139,396	45,791	19,797	73,148	471	189
PNCP4	139,396	45,791	19,797	73,148	471	189
LTNCP4	89,655	45,791	19,797	23,407	471	189
SNCP4	48,608	45,791	2,157	0	471	189
PLCC - 4NCP						
DNCP4A	127,176	35,466	18,563	72,975	0	171
PNCP4A	127,541	35,466	18,563	72,975	365	171
LTNCP4A	77,848	35,466	18,563	23,283	365	171
SNCP4A	37,660	35,466	2,022	0	0	171
12NCP						
DNCP12	379,486	114,311	50,583	212,628	1,416	548





# 2019 Cost Allocation Model

**EB-2018-XXXX**

## Sheet E4 Trial Balance Allocation Detail Worksheet - MRZ

**Details:**

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

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:	USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
						Demand	Customer	Joint				
	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 >50 kV		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	Buildings and Fixtures < 50 KV		dp	DCP	DCP12		DCP12				
	1810	Leasehold Improvements		dp	DDCP							
	1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP12		TCP12				

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

Uniform System of Accounts - Detail Accounts:	USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related	cp	ncp	non-demand	FINAL
						Demand	Customer	Joint								
	1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP12			DCP12							
	1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP12			TCP12							
	1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP12			DCP12							
	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP12			DCP12							
	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	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							
	1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP12			DCP12							
	1830	Poles, Towers and Fixtures		dp	DDNCP											
	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP12			BCP12							
	1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP						
	1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS						
	1835	Overhead Conductors and Devices		dp	DDNCP											
	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP12			BCP12							
	1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP						
	1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS						
	1840	Underground Conduit		dp	DDNCP											

Uniform System of Accounts - Detail Accounts:	USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related	cp	ncp	non-demand	FINAL
						Demand	Customer	Joint								
	1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP12			BCP12							
	1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP						
	1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS						
	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							
	1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP						
	1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS						
	1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x	LTNCP4	CCLT						
	1855	Services	Services and Meters	dp			CWCS			CWCS						
	1860	Meters	Services and Meters	dp			CWMC			CWMC						
	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:	USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related	cp	ncp	non-demand	FINAL
						Demand	Customer	Joint								
	1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp							NFA ECC					
	1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp							NFA ECC					
	1980	System Supervisory Equipment	Other Distribution Assets	gp							NFA ECC					
	1990	Other Tangible Property	Other Distribution Assets	gp							NFA ECC					
	1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout	Break out	Breakout							
	2005	Property Under Capital Leases	Other Distribution Assets	gp							NFA ECC					
	2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp							NFA ECC					
	2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout	Break out	Breakout							
	2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout	Break out	Breakout							
	3046	Balance Transferred From Income	Equity	NI								NFA				
		blank row														
	4080	Distribution Services Revenue	Distribution Services Revenue	CREV							CREV					
	4082	Retail Services Revenues	Other Distribution Revenue	mi								OM&A				
	4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi								OM&A				
	4086	SSS Admin Charge	Other Distribution Revenue	mi								CCA				
	4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi								OM&A				
	4205	Interdepartmental Rents	Other Distribution Revenue	mi								OM&A				
	4210	Rent from Electric Property	Other Distribution Revenue	mi								POLE				
	4215	Other Utility Operating Income	Other Distribution Revenue	mi								OM&A				
	4220	Other Electric Revenues	Other Distribution Revenue	mi								OM&A				
	4225	Late Payment Charges	Late Payment Charges	mi								LPHA				

Uniform System of Accounts - Detail Accounts:	USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related	cp	ncp	non-demand	FINAL
						Demand	Customer	Joint								
	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	Other Income & Deductions	mi												OM&A
	4375	Revenues from Non-Utility Operations	Other Income & Deductions	mi												O&M

Uniform System of Accounts - Detail Accounts:	USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related	cp	ncp	non-demand	FINAL
						Demand	Customer	Joint								
	4380	Expenses of Non-Utility Operations	Other Income & Deductions	mi												
	4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi												
	4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi												
	4398	Foreign Exchange Gains and Losses, Including 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							CEN EWMP					
	4708	Charges-WMS	Power Supply 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 Expenses (Working Capital)	cop							CEN					
	4751	Charges - Smart Metering Entity	Power Supply Expenses (Working Capital)	cop			4751 C		4751 C							
	5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C				1815-1855 D	1815-1855 D	

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
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C					1808 D	1808 D
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C	x	830 & 1835 D	830 & 1835 C					830 & 1835 D	830 & 1835 D
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C	x	830 & 1835 D	830 & 1835 C					830 & 1835 D	830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C		830 & 1835 D	830 & 1835 C					830 & 1835 D	830 & 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	840 & 1845 D	840 & 1845 D	840 & 1845 C	x	840 & 1845 D	840 & 1845 C					840 & 1845 D	840 & 1845 D
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	840 & 1845 D	840 & 1845 D	840 & 1845 C	x	840 & 1845 D	840 & 1845 C					840 & 1845 D	840 & 1845 D
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	840 & 1845 D	840 & 1845 D	840 & 1845 C		840 & 1845 D	840 & 1845 C					840 & 1845 D	840 & 1845 D
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D
5065	Meter Expense	Operation (Working Capital)	cu			CWMC			CWMC						
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA			CCA						
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA			CCA						

Uniform System of Accounts - Detail Accounts:	USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related	cp	ncp	non-demand	FINAL
						Demand	Customer	Joint								
	5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C				1815-1855 D	1815-1855 D	
	5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	840 & 1845 D	840 & 1845 D	840 & 1845 C	x	840 & 1845 D	840 & 1845 C				840 & 1845 D	840 & 1845 D	
	5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C	x	830 & 1835 D	830 & 1835 C				830 & 1835 D	830 & 1835 D	
	5096	Other Rent	Operation (Working Capital)	di							O&M					
	5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C				1815-1855 D	1815-1855 D	
	5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C				1808 D	1808 D	
	5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C				1815 D	1815 D	
	5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C				1820 D	1820 D	
	5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x	1830 D	1830 C				1830 D	1830 D	
	5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x	1835 D	1835 C				1835 D	1835 D	
	5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C				1855 D	1855 D	
	5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C	x	830 & 1835 D	830 & 1835 C				830 & 1835 D	830 & 1835 D	
	5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x	1840 D	1840 C				1840 D	1840 D	
	5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x	1845 D	1845 C				1845 D	1845 D	
	5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C				1855 D	1855 D	
	5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C				1850 D	1850 D	
	5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C		1860 D	1860 C				1860 D	1860 D	
	5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB			CWNB						

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related					
					Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL	
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator												
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							
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								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
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M								
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M								
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M								
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M								
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad							O&M								
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad							O&M								
5635	Property Insurance	Insurance Expense (Working Capital)	ad							NFA ECC								
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad							O&M								
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad							O&M								
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad							O&M								
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad							O&M								
5660	General Advertising Expenses	Advertising Expenses	ad							O&M								
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad							O&M								
5670	Rent	Administrative and General Expenses (Working Capital)	ad							O&M								
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad							O&M								





# 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 O5	Difference	Balance in O4 Summary	Difference
1565	Conservation and Demand Management Expenditures and Recoveries	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805	Land		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV		\$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 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 KV		\$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		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		\$4,536,373	\$4,536,373		\$0	\$4,536,373	\$4,536,373	\$0	\$4,536,373	\$0

1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		\$165,994	\$165,994	\$0	\$165,994	\$165,994	\$0	\$165,994	\$0
1825	Storage Battery Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures -									
1830-3	Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary		\$3,291,781	\$3,291,781	\$0	\$3,291,781	\$3,291,781	\$0	\$3,291,781	\$0
1830-5	Poles, Towers and Fixtures - Secondary		\$717,696	\$717,696	\$0	\$717,696	\$717,696	\$0	\$717,696	\$0
1835	Overhead Conductors and Devices		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices -									
1835-3	Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary		\$814,282	\$814,282	\$0	\$814,282	\$814,282	\$0	\$814,282	\$0
	Overhead Conductors and Devices -									
1835-5	Secondary		\$302,703	\$302,703	\$0	\$302,703	\$302,703	\$0	\$302,703	\$0
1840	Underground Conduit		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary		\$312,764	\$312,764	\$0	\$312,764	\$312,764	\$0	\$312,764	\$0
1840-5	Underground Conduit - Secondary		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices - Bulk									
1845-3	Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices -									
1845-4	Primary		\$329,702	\$329,702	\$0	\$329,702	\$329,702	\$0	\$329,702	\$0
	Underground Conductors and Devices -									
1845-5	Secondary		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers		\$2,078,554	\$2,078,554	\$0	\$2,078,554	\$2,078,554	\$0	\$2,078,554	\$0
1855	Services		\$1,495,583	\$1,495,583	\$0	\$1,495,583	\$1,495,583	\$0	\$1,495,583	\$0
1860	Meters		\$1,093,055	\$1,093,055	\$0	\$1,093,055	\$1,093,055	\$0	\$1,093,055	\$0
1905	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$1,584	\$1,584	\$0	\$1,584	\$1,584	\$0	\$1,584	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$49,710	\$49,710	\$0	\$49,710	\$49,710	\$0	\$49,710	\$0
1920	Computer Equipment - Hardware	\$0	\$207,948	\$207,948	\$0	\$207,948	\$207,948	\$0	\$207,948	\$0
1925	Computer Software	\$0	\$192,901	\$192,901	\$0	\$192,901	\$192,901	\$0	\$192,901	\$0
1930	Transportation Equipment	\$0	\$1,244,475	\$1,244,475	\$0	\$1,244,475	\$1,244,475	\$0	\$1,244,475	\$0
1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$95,625	\$95,625	\$0	\$95,625	\$95,625	\$0	\$95,625	\$0
1945	Measurement and Testing Equipment	\$0	\$3,975	\$3,975	\$0	\$3,975	\$3,975	\$0	\$3,975	\$0
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$2,529	\$2,529	\$0	\$2,529	\$2,529	\$0	\$2,529	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

1980	System Supervisory Equipment	\$0	\$322,876	\$322,876	\$0	\$322,876	\$322,876	\$0	\$322,876	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	(\$2,240,957)	\$0	(\$2,240,957)	\$0	(\$2,240,957)	(\$2,240,957)	\$0	(\$2,240,957)	\$0
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$3,330,495)		(\$3,330,495)	\$0	(\$3,330,495)	(\$3,330,495)	\$0	(\$3,330,494)	(\$1)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	(\$161,570)		(\$161,570)	\$0	(\$161,570)	(\$161,570)	\$0	(\$161,570)	\$0
3046	Balance Transferred From Income	(\$633,115)		(\$633,115)	\$0	(\$633,115)	(\$633,115)	\$0	(\$633,115)	\$0
	blank row									
4080	Distribution Services Revenue	(\$4,146,939)		(\$4,146,939)	\$0	(\$4,146,939)	(\$4,146,939)	\$0	(\$4,146,939)	\$0
4082	Retail Services Revenues	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4086	SSS Admin Charge	(\$20,519)		(\$20,519)	\$0	(\$20,519)	(\$20,519)	\$0	(\$20,519)	\$0
4090	Electric Services Incidental to Energy Sales	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	(\$55,039)		(\$55,039)	\$0	(\$55,039)	(\$55,039)	\$0	(\$55,039)	\$0
4215	Other Utility Operating Income	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	(\$6,595)		(\$6,595)	\$0	(\$6,595)	(\$6,595)	\$0	(\$6,595)	\$0
4225	Late Payment Charges	(\$26,618)		(\$26,618)	\$0	(\$26,618)	(\$26,618)	\$0	(\$26,618)	\$0
4235	Miscellaneous Service Revenues	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4240	Provision for Rate Refunds	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	(\$84,295)		(\$84,295)	\$0	(\$84,295)	(\$84,295)	\$0	(\$84,295)	\$0
4305	Regulatory Debits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	(\$286,632)		(\$286,632)	\$0	(\$286,632)	(\$286,632)	\$0	(\$286,632)	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$227,572		\$227,572	\$0	\$227,572	\$227,572	\$0	\$227,572	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	(\$186,266)		(\$186,266)	\$0	(\$186,266)	(\$186,266)	\$0	(\$186,266)	\$0
4360	Loss on Disposition of Utility and Other Property	\$5,002		\$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
4415	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 Transformers- Operation	\$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	
<b>Total</b>		<b>\$15,758,320</b>	<b>\$17,297,605</b>	<b>\$33,055,925</b>	<b>\$0</b>	<b>\$33,055,925</b>	<b>\$33,055,925</b>	<b>\$0</b>	<b>\$33,055,925</b>	<b>(\$1)</b>
				<b>Control</b>	<b>\$33,055,925</b>					

Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 32,616,288</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,616,288</b>	<b>\$ 32,616,288</b>	<b>\$ -</b>	<b>\$ 32,616,289</b>	<b>\$ (1)</b>

**Schedule B**

**To Decision and Rate Order**

**Tariff of Rates and Charges**

**OEB File No: EB-2019-0055**

**DATED: April 21, 2020**

# Newmarket-Tay Power Distribution Ltd.

## For Newmarket-Tay Power Main Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

EB-2019-0055

## RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to customers residing in residential dwelling units. Energy is generally supplied as single phase, 3-wire, 60-Hertz, having nominal voltage of 120/240 Volts and up to 400 amps. There shall be only one delivery point to a dwelling. The Basic Connection for Residential consumers is defined as 100 amp 120/240 volt overhead service. A Residential building is supplied at one service voltage per land parcel. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	28.75
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Application of Tax Change (2020) - effective until April 30, 2021	\$	(0.06)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0084
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0077

## MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Issued - April 21, 2020

# Newmarket-Tay Power Distribution Ltd.

## For Newmarket-Tay Power Main Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

EB-2019-0055

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW, and Town Houses and Condominiums that require centralized bulk metering. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	31.44
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0206
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kWh	0.0016
Rate Rider for Application of Tax Change (2020) - effective until April 30, 2021	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0077
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0069

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket-Tay Power Distribution Ltd.

## For Newmarket-Tay Power Main Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

EB-2019-0055

## **GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION**

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal or greater than, 50 kW but less than 5,000 kW. Note that for the application of the Retail Transmission Rate - Network Service Rate and the Retail Transmission Rate - Line and Transformation Connection Service Rate the following sub-classifications apply:

General Service 50 to 500 kW non-interval metered

General Service 50 to 500 kW interval metered

General Service greater than 500 to 5,000 kW interval metered.

Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

# Newmarket-Tay Power Distribution Ltd.

## For Newmarket-Tay Power Main Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

EB-2019-0055

#### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	142.59
Distribution Volumetric Rate - Thermal Demand Meter	\$/kW	4.9190
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kW	0.3050
Distribution Volumetric Rate - Interval Meter	\$/kW	4.9190
Rate Rider for Application of Tax Change (2020) - effective until April 30, 2021	\$/kW	(0.0165)
Retail Transmission Rate - Network Service Rate	\$/kW	3.0862
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6912

#### **MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket-Tay Power Distribution Ltd.

## For Newmarket-Tay Power Main Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

EB-2019-0055

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/ documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10.13
Distribution Volumetric Rate	\$/kWh	0.0117
Rate Rider for Application of Tax Change (2020) - effective until April 30, 2021	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0076
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0069

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket-Tay Power Distribution Ltd.

## For Newmarket-Tay Power Main Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

EB-2019-0055

## SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to privately owned roadway lighting controlled by photo cells. Consumption is based on calculated connected load times the required lighting hours. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	3.35
Distribution Volumetric Rate	\$/kW	12.8166
Rate Rider for Application of Tax Change (2020) - effective until April 30, 2021	\$/kW	(0.0837)
Retail Transmission Rate - Network Service Rate	\$/kW	2.3284
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1233

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket-Tay Power Distribution Ltd.

## For Newmarket-Tay Power Main Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

EB-2019-0055

## STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to municipal lighting, Ministry of Transportation operation controlled by photo cells. Consumption is as per Ontario Energy Board street lighting load shape. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	1.31
Distribution Volumetric Rate	\$/kW	6.5203
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kW	5.8969
Rate Rider for Application of Tax Change (2020) - effective until April 30, 2021	\$/kW	(0.1898)
Retail Transmission Rate - Network Service Rate	\$/kW	2.3500
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0781

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket-Tay Power Distribution Ltd. For Newmarket-Tay Power Main Rate Zone

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

**This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors**

EB-2019-0055

### microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4.55
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### ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.85)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

# Newmarket-Tay Power Distribution Ltd.

## For Newmarket-Tay Power Main Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

EB-2019-0055

## SPECIFIC SERVICE CHARGES

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

### Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Credit reference letter	\$	15.00
Credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Special meter reads	\$	30.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable) - residential	\$	26.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

### Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	50.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

### Other

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install & remove - underground - no transformer	\$	500.00
Temporary service - install & remove - overhead - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	44.50

# Newmarket-Tay Power Distribution Ltd.

## For Newmarket-Tay Power Main Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

EB-2019-0055

## RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	102.00
Monthly Fixed Charge, per retailer	\$	40.80
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.02
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.61)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.51
Processing fee, per request, applied to the requesting party	\$	1.02
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.08
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.04

## LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0383
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0279

# Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

**This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors**

EB-2019-0055

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account where energy is supplied to customers residing in residential dwelling units. Energy is generally supplied as a single phase, 3-wire, 60-Hertz, having a nominal voltage of 120/240 Volts and having only one Delivery Point per dwelling. For the purposes of calculating customer connection fees, the Basic Connection for Residential customers is defined as 100 amp 120/240 volt overhead service. A residential building is supplied at one service voltage per land parcel. Street Townhouses and Condominiums requiring centralization bulk metering are covered under General Service Classification. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	31.51
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0020
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kWh	0.0007
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2021	\$/kWh	0.0012
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Issued - April 21, 2020

# Newmarket-Tay Power Distribution Ltd.

## For Former Midland Power Utility Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

EB-2019-0055

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service Buildings requiring a connection with a connected load less than 50 kW, and, Townhouses and Condominiums that require centralized bulk metering. General Service buildings are defined as buildings that are used for purposes other than single-family dwellings. A General Service building is supplied at one voltage per land parcel. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	23.46
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0173
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kWh	(0.0008)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2021	\$/kWh	(0.0018)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0064
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0055

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Issued - April 21, 2020

# Newmarket-Tay Power Distribution Ltd.

## For Former Midland Power Utility Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

EB-2019-0055

## **GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION**

This classification refers to the supply of electrical energy to General Service customers requiring a connection with a connected load equal to or greater than 50 kW and less than 5,000 kW. A General Service building is supplied at one service voltage per land parcel. Depending on the location of the building, primary supplies to transformers and Customer owned Sub-Stations will be one of the following as determined by the Distributor:

- 2,400/4,160 volts 3 Phase 4Wire
- 4,800/8,320 volts 3 Phase 4 Wire
- 7,200/12,400 volts 3 Phase 4 Wire
- 8,000/13,800 volts 3 Phase 4 Wire
- 16,000/27,600 volts 3 Phase 4 Wire
- 44,000 Volts 3 Phase 3 Wire

Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

# Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

**This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors**

**EB-2019-0055**

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	66.29
Distribution Volumetric Rate	\$/kW	3.5895
Low Voltage Service Rate	\$/kW	0.7282
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kW	0.1785
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2021	\$/kW	0.3006
Retail Transmission Rate - Network Service Rate	\$/kW	2.6204
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1629

### **MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

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EB-2019-0055

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	10.85
Distribution Volumetric Rate	\$/kWh	0.0116
Low Voltage Service Rate	\$/kWh	0.0018
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0064
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0055

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

**This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors**

EB-2019-0055

### STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.66
Distribution Volumetric Rate	\$/kW	3.8429
Low Voltage Service Rate	\$/kW	0.5629
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kW	0.2069
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2021	\$/kW	0.4140
Retail Transmission Rate - Network Service Rate	\$/kW	1.9764
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6721

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Issued - April 21, 2020

# Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

**This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors**

EB-2019-0055

### microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4.55
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# Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

**This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors**

EB-2019-0055

### ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

### SPECIFIC SERVICE CHARGES

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

#### Customer Administration

Notification charge	\$	15.00
Account history	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00

#### Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

#### Other

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	44.50
Interval meter load management tool charge \$/month	\$	25.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00

# Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2020**

**This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors**

EB-2019-0055

### RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	102.00
Monthly Fixed Charge, per retailer	\$	40.80
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.02
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	<span style="color: red;">(0.61)</span>
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.51
Processing fee, per request, applied to the requesting party	\$	1.02
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.08
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.04

### LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0682
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0576