

## UPDATED COST ALLOCATION

### 1. INTRODUCTION

In accordance with section 2.7 of the *Chapter 2 Filing Requirements for Electricity Distribution Rate Applications*, as updated on July 12, 2018 and addended on July 15, 2019 ("Filing Requirements"), this Schedule includes information on cost allocation study requirements, class revenue requirements, and revenue-to-cost ratios.

### 2. COST ALLOCATION STUDY

Hydro Ottawa engaged Elenchus Research Associates ("Elenchus") to assist in completing a Cost Allocation Study for the Test Year 2021 using the OEB-approved model. The updated model incorporates impacts of 2019 actuals, including fixed asset, load, and demand data. Operations, Maintenance and Administration costs and weighting factors have not been updated. The completed updated model is appended to this Schedule as UPDATED Attachment 7-1-1(A): OEB Workform - 2021 Cost Allocation Model. Elenchus has also provided a report which describes the methodology and presents the original results of this model. The report is included as Attachment 7-1-1(B): Hydro Ottawa Cost Allocation Report. It has not been updated to include the impacts of 2019 actuals. In addition, Hydro Ottawa has included PDF copies of the required pages from the completed updated version of the OEB Cost Allocation Model.

### 3. COST ALLOCATION FACTORS

#### 3.1. WEIGHTING FACTORS

While most allocation factors are based on Test Year data, the allocation factors for secondary service, meter reading, and meter capital are based on historical costs by customer class up to the end of fiscal year 2018, which at the time of Hydro Ottawa's original Application was the utility's last audited year. 2019 is Hydro Ottawa's last audited year as of the filing of this updated package of information for the Application.

1 For a detailed description of the methodology for development of allocation and load factors,  
2 please refer to Attachment 7-1-1(B): Hydro Ottawa Cost Allocation Report. All allocation and  
3 load factors, updated for 2019 actual results, have been incorporated into the OEB-approved  
4 Cost Allocation Model included in this Application as UPDATED Attachment 7-1-1(A): OEB  
5 Workform - 2021 Cost Allocation Model.

6

### 7 **3.2. LOAD PROFILES**

8 Hydro Ottawa was unable to obtain the hourly load profile data required to derive updated load  
9 profiles for this Application. As a result, demand data figures for the 2021 Cost Allocation  
10 Model have been calculated based on hourly demand figures used in previous rate  
11 applications, adjusted to the 2021 monthly load profile and customer count forecasts. Please  
12 refer to Attachment 7-1-1(B): Hydro Ottawa Cost Allocation Report and UPDATED Attachment  
13 7-1-1(C): 2021 Demand Factors Calculation for a detailed description and example of the  
14 calculation of load profile and demand data used in the Cost Allocation Model.

15

16 Hydro Ottawa confirms that it has a plan in place to develop updated hourly load profiles to  
17 comply with the current Filing Requirements.

18

## 19 **4. COST ALLOCATION ADJUSTMENTS**

20 The Cost Allocation Model indicated that four rate classes require adjustments to bring them  
21 within the OEB- approved ranges: General Service ("GS") <50 kW and Street Lighting were  
22 above the upper limit, while Large Use and Sentinel Lighting were below the lower limit.

23

24 Hydro Ottawa proposes to adjust the revenue requirements to bring three of the four rate  
25 classes into the OEB-approved ranges in 2021. Hydro Ottawa first reallocated revenue  
26 requirement within the affected rates classes. The remaining revenue shortfall resulting from  
27 these adjustments was allocated to the GS 50 to 1,499 kW, GS 1,500 to 4,999 kW, and Large  
28 Use customer classes that have revenue-to-cost ratios below 100.

1 It is proposed to bring the Sentinel Lighting rate class up to the lower bound over a five-year  
2 period, in order to mitigate the large bill impact of an immediate adjustment. Required  
3 adjustments to Sentinel Lighting in the 2022-2025 Test Years are offset against another  
4 unmetered customer class, Street Lighting. The impact on the Street Lighting class will be  
5 minimal, at less than \$600 annually.

6

7 The 2021 adjustments are fully described in Attachment 7-1-1(B): Hydro Ottawa Cost  
8 Allocation Report and evidenced within Sheet 11: Cost\_Allocation in the following workforms:

9

- 10 • **UPDATED** Attachment 6-1-1(A): OEB Workform - 2021 Revenue Requirement  
11 Workform
- 12 • **UPDATED** Attachment 6-1-1(B): OEB Workform - 2022 Revenue Requirement  
13 Workform
- 14 • **UPDATED** Attachment 6-1-1(C): OEB Workform - 2023 Revenue Requirement  
15 Workform
- 16 • **UPDATED** Attachment 6-1-1(D): OEB Workform - 2024 Revenue Requirement  
17 Workform
- 18 • **UPDATED** Attachment 6-1-1(E): OEB Workform - 2025 Revenue Requirement  
19 Workform

20

21 The updated version of Table 1 below provides the proposed revenue-to-cost ratios for 2021.  
22 Proposed ratios include adjustments to bring customer classes into their policy ranges.

1 **Table 1 – AS ORIGINALLY SUBMITTED – Current and Proposed Revenue-to-Cost Ratios**

Rate Class	% Revenue Requirement		Revenue-to-Cost Ratios			Policy Range
	Last Study (2020)	This Study <sup>1</sup>	2020	Status Quo	Proposed	
Residential	53.5%	55.1%	104.29%	103.98%	103.99%	85-115
GS < 50 kW	10.3%	10.0%	118.23%	123.53%	119.77%	80-120
GS > 50 to 1,499 kW	24.3%	24.9%	86.34%	85.07%	85.57%	80-120
GS > 1,500 to 4,999 kW	6.7%	5.3%	98.24%	97.07%	97.62%	80-120
Large Use	4.0%	4.0%	85.36%	79.48%	85.50%	85-115
Street Lighting	0.9%	0.5%	80.00%	126.22%	120.00%	80-120
Sentinel Lighting	0.0%	0.0%	76.00%	54.29%	59.75%	80-120
Unmetered Scattered Load	0.3%	0.3%	118.72%	113.31%	113.25%	80-120
Standby Power	0.0%	0.0%	21.03%	155.69%	155.69%	

2

3 **Table 1 – UPDATED FOR 2019 ACTUALS – Current and Proposed Revenue-to-Cost Ratios**

Rate Class	% Revenue Requirement		Revenue-to-Cost Ratios			Policy Range
	Last Study (2020)	This Study <sup>2</sup>	2020	Status Quo	Proposed	
Residential	53.5%	55.2%	104.29%	103.93%	103.95%	85-115
GS < 50 kW	10.3%	10.0%	118.23%	123.49%	119.93%	80-120
GS > 50 to 1,499 kW	24.3%	24.9%	86.34%	85.11%	85.57%	80-120
GS > 1,500 to 4,999 kW	6.7%	5.2%	98.24%	97.25%	97.77%	80-120
Large Use	4.0%	4.0%	85.36%	79.65%	85.45%	85-115
Street Lighting	0.9%	0.5%	80.00%	125.84%	119.96%	80-120
Sentinel Lighting	0.0%	0.0%	76.00%	54.14%	59.63%	80-120
Unmetered Scattered Load	0.3%	0.3%	118.72%	112.76%	111.92%	80-120
Standby Power	0.0%	0.0%	21.03%	155.34%	156.34%	

4

5 <sup>1</sup> Totals may not sum due to rounding.

6 <sup>2</sup> Totals may not sum due to rounding.

1 **5. STANDBY RATES**

2 **5.1. LOAD DISPLACEMENT STANDBY**

3 Standby rates are being examined as part of the OEB's consultation on Commercial and  
4 Industrial Rate Design ("C&I Rate Design"), with the potential implementation of a Capacity  
5 Reserve Charge to replace Standby Charges.<sup>3</sup> As a result, Hydro Ottawa is not seeking  
6 Standby Rates on a final basis as part of this Application.

7

8 Once a final OEB report and policy change related to C&I Rate Design is released and  
9 electricity distributors understand the resulting impact on Standby Charges, Hydro Ottawa will  
10 determine next steps in requesting Standby rates on a final basis.

11

12 **5.2. RELIABILITY STANDBY**

13 Upon issuance of the final report for C&I Rate Design, Hydro Ottawa will review the treatment of  
14 Standby Rates relating to reliability. Seeing as Hydro Ottawa's intended rate design was linked  
15 to the current Standby rate design for load displacement (as initially proposed in the utility's  
16 2017 rate adjustment application<sup>4</sup>), Hydro Ottawa believes it would be prudent at this time for  
17 the policy change related to C&I Rate Design to be completed prior to the utility seeking to  
18 introduce new rates to customers that may be addressed in that consultation generically.

19

20 If Hydro Ottawa is unable to recover the costs associated with additional reliability as a result of  
21 the outcomes emerging from the OEB's consultation on C&I Rate Design, a separate  
22 application relating to Standby Reliability charges will be filed.

23 <sup>3</sup> Ontario Energy Board, *Rate Design for Commercial and Industrial Electricity Customers*, EB-2015-0043.

24 <sup>4</sup> Hydro Ottawa Limited, *2017 Electricity Distribution Rate Application*, EB-2016-0084 (August 15, 2016).



Ontario Energy Board

# 2020 Cost Allocation Model

## Sheet I1 Utility Information Sheet

Version 3.7

Name of LDC: Hydro Ottawa Limited

Application EB Number: EB-2019-0261

Date of Application: Original

### Contact Information:

Name: Gregory Van Dusen

Title: Director, Regulatory Affairs

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Ontario Energy Board

# 2020 Cost Allocation Model

**EB-2019-0261**

**Sheet I2 Class Selection - UPDATED 2021-2025 Custom IR -**

**Instructions:**

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

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

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

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

Please provide summary identification of this Run

	Utility's Class Definition	Current
1	Residential	YES
2	GS <50	YES
3	GS>50-Regular	GS 50 to 1,499 kW YES
4	GS> 50-TOU	GS 1,500 to 4,999 kW YES
5	GS >50-Intermediate	YES
6	Large Use >5MW	Large Use YES
7	Street Light	YES
8	Sentinel	YES
9	Unmetered Scattered Load	YES
10	Embedded Distributor	YES
11	Back-up/Standby Power	Standby Power GS 50 to 1,499 kW YES
12	Rate Class 1	Standby Power GS 1,500 to 4,999 kW YES
13	Rate class 2	Standby Power Large Use YES
14	Rate class 3	YES
15	Rate class 4	YES
16	Rate class 5	YES
17	Rate class 6	YES
18	Rate class 7	YES
19	Rate class 8	YES
20	Rate class 9	YES

**EB-2019-0261**

Total kWhs from Load Forecast	7,063,482,000
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Total kW's from Load Forecast	9,454,357
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Deficiency/sufficiency (RRWF 8. cell F51)	18,791,908
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Miscellaneous Revenue (RRWF 5. cell F48)	11,013,377
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[illegible]



# 2020 Cost Allocation Model

EB-2019-0261

**Sheet 16.2 Customer Data Worksheet - UPDATED 2021-2025 Custom IR - 2021 Model**

			1	2	3	4	5	6	7	8	9	10	11	12	13
	ID	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	GS >50-Intermediate	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
<b>Billing Data</b>															
Bad Debt 3 Year Historical Average	BDHA	\$1,753,222	\$1,348,520	\$158,923	\$163,934	\$81,844	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$1,045,323	\$819,471	\$116,497	\$96,341	\$12,457		\$516	\$42						
Number of Bills	CNB	4,140,228	3,796,152	304,692	37,440	816		132	180	660	120			36	
Number of Devices	CDEV								62,806	55	3,321				
Number of Connections (Unmetered)	CCON	7,563							4,187	55	3,321				
Total Number of Customers	CCA	345,019	316,346	25,391	3,120	68		11	15	55	10			3	
Bulk Customer Base	CCB	345,019	316,346	25,391	3,120	68		11	15	55	10			3	
Primary Customer Base	CCP	348,563	316,346	25,391	3,120	68		11	3,559	55	10			3	
Line Transformer Customer Base	CCLT	348,403	316,346	25,384	3,008	36		5	3,559	55	10				
Secondary Customer Base	CCS	307,042	286,894	18,091	1,903	65		9	15	55	10				
Weighted - Services	CWCS	350,585	286,894	36,182	19,032	650	-	264	4,187	55	3,321	-	-	-	-
Weighted Meter -Capital	CWMC	70,140,145	53,529,701	9,305,572	6,585,601	585,159	-	113,480	-	-	-	-	-	20,633	-
Weighted Meter Reading	CWMR	373,697	316,346	25,391	29,969	1,671	-	270	-	-	-	-	-	49	-
Weighted Bills	CWNB	4,235,186	3,796,152	320,297	113,481	3,242	-	521	746	475	130	-	-	141	-

**Bad Debt Data**

Historic Year:	2015	1,763,429	1,144,174	162,717	304,510	152,027									
Historic Year:	2016	2,149,294	1,809,123	209,194	87,362	43,615									
Historic Year:	2017	1,346,942	1,092,264	104,859	99,929	49,890									
Three-year average		1,753,222	1,348,520	158,923	163,934	81,844	-	-	-	-	-	-	-	-	-

**Street Lighting Adjustment Factors**

NCP Test Results	4 NCP
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	Primary Asset Data		Line Transformer Asset Data	
Class	Customers/Devices	4 NCP	Customers/Devices	4 NCP
Residential	316,346	2,133,287	316,346	2,133,287
Street Light	62,806	23,998	62,806	23,998

<b>Street Lighting Adjustment Factors</b>	
Primary	17.6488
Line Transformer	17.6488

# 2020 Cost Allocation Model

EB-2019-0261

## Sheet 18 Demand Data Worksheet - UPDATED 2021-2025 Custom IR - 2021 Model

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

Co-Incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

Non-co-Incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes		12												
		1	2	3	4	5	6	7	8	9	10	11	12	13
		Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	GS >50-Intermediate	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Total														
CP														
Sanity Check		Pass	Check 4CP	Pass	Pass	Pass	Pass	Check 4CP and 12CP	Check 4CP and 12CP	Check 4CP and 12CP	Pass	Pass	Pass	Pass
CO-INCIDENT PEAK														
1 CP														
Transformation CP	TCP1	1,277,019	498,428	117,727	464,152	110,159	84,759	-	-	1,383			412	
Bulk Delivery CP	BCP1	1,277,019	498,428	117,727	464,152	110,159	84,759	-	-	1,383			412	
Total Sytem CP	DCP1	1,277,019	498,428	117,727	464,152	110,159	84,759	-	-	1,383			412	
4 CP														
Transformation CP	TCP4	4,950,687	1,917,197	489,889	1,842,290	384,636	304,601	5,808	8	5,845			412	
Bulk Delivery CP	BCP4	4,950,687	1,917,197	489,889	1,842,290	384,636	304,601	5,808	8	5,845			412	
Total Sytem CP	DCP4	4,950,687	1,917,197	489,889	1,842,290	384,636	304,601	5,808	8	5,845			412	
12 CP														
Transformation CP	TCP12	13,367,670	4,905,357	1,316,881	5,119,659	1,090,578	884,827	31,331	53	18,342			642	
Bulk Delivery CP	BCP12	13,367,670	4,905,357	1,316,881	5,119,659	1,090,578	884,827	31,331	53	18,342			642	
Total Sytem CP	DCP12	13,367,670	4,905,357	1,316,881	5,119,659	1,090,578	884,827	31,331	53	18,342			642	
NON CO-INCIDENT PEAK														
NCP														
Sanity Check		Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
1 NCP														
Classification NCP from Load Data Provider	DNCP1	1,449,701	575,660	145,496	498,153	125,654	95,229	6,444	15	1,896			1,152	
Primary NCP	PNCP1	1,449,701	575,660	145,496	498,153	125,654	95,229	6,444	15	1,896			1,152	
Line Transformer NCP	LTNCP1	1,263,629	575,660	145,496	433,393	55,287	44,757	6,444	15	1,896			680	
Secondary NCP	SNCP1	978,589	575,660	145,496	249,078	-	-	6,444	15	1,896			-	
4 NCP														
Classification NCP from Load Data Provider	DNCP4	5,555,227	2,133,287	561,644	1,967,131	486,541	374,664	23,998	58	7,492			412	
Primary NCP	PNCP4	5,555,227	2,133,287	561,644	1,967,131	486,541	374,664	23,998	58	7,492			412	
Line Transformer NCP	LTNCP4	4,828,296	2,133,287	561,644	1,711,403	214,078	176,092	23,998	58	7,492			243	
Secondary NCP	SNCP4	3,710,045	2,133,287	561,644	983,566	-	-	23,998	58	7,492			-	
12 NCP														
Classification NCP from Load Data Provider	DNCP12	14,941,590	5,508,979	1,531,293	5,508,529	1,295,932	1,012,783	62,128	142	21,161			642	
Primary NCP	PNCP12	14,941,590	5,508,979	1,531,293	5,508,529	1,295,932	1,012,783	62,128	142	21,161			642	
Line Transformer NCP	LTNCP12	12,962,722	5,508,979	1,531,293	4,792,421	570,210	476,008	62,128	142	21,161			379	
Secondary NCP	SNCP12	9,877,969	5,508,979	1,531,293	2,754,265	-	-	62,128	142	21,161			-	

# 2020 Cost Allocation Model

EB-2019-0261

## Sheet 01 Revenue to Cost Summary Worksheet - UPDATED 2021-2025 Custom IR - 2021 Model

Instructions:  
 Please see the first tab in this workbook for detailed instructions

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

Rate Base	Total	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	5 GS >50- Intermediate	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use
<b>Assets</b>														
<b>crev</b> Distribution Revenue at Existing Rates	\$186,832,330	\$105,495,064	\$23,383,424	\$40,375,423	\$9,785,044	\$0	\$6,161,456	\$1,076,408	\$4,052	\$532,015	\$0	\$0	\$18,443	\$0
<b>mi</b> Miscellaneous Revenue (mi)	\$11,013,377	\$6,081,006	\$985,100	\$1,394,784	\$272,470	\$0	\$191,721	\$51,772	\$881	\$35,208	\$0	\$0	\$434	\$0
	<b>Miscellaneous Revenue Input equals Output</b>													
<b>Total Revenue at Existing Rates</b>	<b>\$197,845,707</b>	<b>\$113,576,070</b>	<b>\$24,368,524</b>	<b>\$41,770,207</b>	<b>\$10,058,514</b>	<b>\$0</b>	<b>\$6,353,178</b>	<b>\$1,128,180</b>	<b>\$4,933</b>	<b>\$567,223</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,877</b>	<b>\$0</b>
	<b>Factor required to recover deficiency (1 + D)</b>	<b>1.006</b>												
<b>Distribution Revenue at Status Quo Rates</b>	<b>\$205,624,233</b>	<b>\$116,105,034</b>	<b>\$25,735,368</b>	<b>\$44,436,450</b>	<b>\$10,770,340</b>	<b>\$0</b>	<b>\$6,781,186</b>	<b>\$1,184,675</b>	<b>\$4,460</b>	<b>\$585,536</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,298</b>	<b>\$0</b>
<b>Miscellaneous Revenue (mi)</b>	<b>\$11,013,377</b>	<b>\$6,081,006</b>	<b>\$985,100</b>	<b>\$1,394,784</b>	<b>\$272,470</b>	<b>\$0</b>	<b>\$191,721</b>	<b>\$51,772</b>	<b>\$881</b>	<b>\$35,208</b>	<b>\$0</b>	<b>\$0</b>	<b>\$434</b>	<b>\$0</b>
<b>Total Revenue at Status Quo Rates</b>	<b>\$216,637,615</b>	<b>\$124,186,040</b>	<b>\$26,720,468</b>	<b>\$46,831,234</b>	<b>\$11,042,811</b>	<b>\$0</b>	<b>\$6,972,907</b>	<b>\$1,236,447</b>	<b>\$5,341</b>	<b>\$620,734</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,732</b>	<b>\$0</b>
<b>Expenses</b>														
<b>di</b> Distribution Costs (di)	<b>\$30,492,162</b>	<b>\$15,380,619</b>	<b>\$3,064,347</b>	<b>\$8,538,720</b>	<b>\$1,823,602</b>	<b>\$0</b>	<b>\$1,417,832</b>	<b>\$170,160</b>	<b>\$1,361</b>	<b>\$94,003</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,519</b>	<b>\$0</b>
<b>cu</b> Customer Related Costs (cu)	<b>\$15,607,578</b>	<b>\$13,424,138</b>	<b>\$1,348,054</b>	<b>\$714,847</b>	<b>\$103,950</b>	<b>\$0</b>	<b>\$5,875</b>	<b>\$5,269</b>	<b>\$1,248</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,186</b>	<b>\$0</b>
<b>ad</b> General and Administration (ad)	<b>\$47,280,749</b>	<b>\$26,029,798</b>	<b>\$4,549,882</b>	<b>\$9,831,560</b>	<b>\$2,051,190</b>	<b>\$0</b>	<b>\$1,525,030</b>	<b>\$185,435</b>	<b>\$2,608</b>	<b>\$102,474</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,762</b>	<b>\$0</b>
<b>dep</b> Depreciation and Amortization (dep)	<b>\$52,333,722</b>	<b>\$26,921,617</b>	<b>\$5,450,737</b>	<b>\$14,278,235</b>	<b>\$2,860,358</b>	<b>\$0</b>	<b>\$2,305,191</b>	<b>\$252,748</b>	<b>\$1,912</b>	<b>\$138,062</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,861</b>	<b>\$0</b>
<b>INPUT</b> PILS (INPUT)	<b>\$2,224,065</b>	<b>\$1,096,910</b>	<b>\$226,695</b>	<b>\$641,052</b>	<b>\$135,586</b>	<b>\$0</b>	<b>\$105,837</b>	<b>\$11,480</b>	<b>\$86</b>	<b>\$6,294</b>	<b>\$0</b>	<b>\$0</b>	<b>\$124</b>	<b>\$0</b>
<b>INT</b> Interest	<b>\$24,442,421</b>	<b>\$12,055,016</b>	<b>\$2,491,377</b>	<b>\$7,045,146</b>	<b>\$1,490,083</b>	<b>\$0</b>	<b>\$1,163,143</b>	<b>\$126,170</b>	<b>\$950</b>	<b>\$69,171</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,366</b>	<b>\$0</b>
<b>Total Expenses</b>	<b>\$172,379,681</b>	<b>\$97,908,697</b>	<b>\$17,131,693</b>	<b>\$41,049,560</b>	<b>\$5,584,789</b>	<b>\$0</b>	<b>\$6,622,968</b>	<b>\$751,282</b>	<b>\$8,186</b>	<b>\$413,614</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,818</b>	<b>\$0</b>
<b>Direct Allocation</b>	<b>\$542,177</b>	<b>\$17,751</b>	<b>\$50,943</b>	<b>\$197,904</b>	<b>\$104,777</b>	<b>\$0</b>	<b>\$151,436</b>	<b>\$5,609</b>	<b>\$0</b>	<b>\$13,759</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NI</b> Allocated Net Income (NI)	<b>\$43,715,759</b>	<b>\$21,560,632</b>	<b>\$4,455,876</b>	<b>\$12,600,382</b>	<b>\$2,665,043</b>	<b>\$0</b>	<b>\$2,080,304</b>	<b>\$225,657</b>	<b>\$1,699</b>	<b>\$123,714</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,443</b>	<b>\$0</b>
<b>Revenue Requirement (includes NI)</b>	<b>\$216,637,615</b>	<b>\$119,486,480</b>	<b>\$21,637,911</b>	<b>\$53,847,846</b>	<b>\$11,354,589</b>	<b>\$0</b>	<b>\$8,754,647</b>	<b>\$982,528</b>	<b>\$9,866</b>	<b>\$550,487</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,261</b>	<b>\$0</b>
	<b>Revenue Requirement Input equals Output</b>													
<b>Rate Base Calculation</b>														
<b>Net Assets</b>														
<b>dp</b> Distribution Plant - Gross	<b>\$1,367,897,171</b>	<b>\$690,724,182</b>	<b>\$140,017,658</b>	<b>\$383,193,417</b>	<b>\$80,230,204</b>	<b>\$0</b>	<b>\$62,443,304</b>	<b>\$7,181,982</b>	<b>\$55,611</b>	<b>\$3,970,671</b>	<b>\$0</b>	<b>\$0</b>	<b>\$80,142</b>	<b>\$0</b>
<b>gp</b> General Plant - Gross	<b>\$279,322,658</b>	<b>\$140,054,317</b>	<b>\$28,441,618</b>	<b>\$78,981,502</b>	<b>\$16,571,952</b>	<b>\$0</b>	<b>\$12,921,438</b>	<b>\$1,495,991</b>	<b>\$11,623</b>	<b>\$829,070</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,146</b>	<b>\$0</b>
<b>accum dep</b> Accumulated Depreciation	<b>(\$302,533,807)</b>	<b>(\$155,715,924)</b>	<b>(\$31,550,755)</b>	<b>(\$82,476,855)</b>	<b>(\$17,202,097)</b>	<b>\$0</b>	<b>(\$13,302,401)</b>	<b>(\$1,457,240)</b>	<b>(\$11,009)</b>	<b>(\$794,990)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$22,537)</b>	<b>\$0</b>
<b>co</b> Capital Contribution	<b>(\$198,820,308)</b>	<b>(\$108,395,685)</b>	<b>(\$20,131,751)</b>	<b>(\$50,457,526)</b>	<b>(\$10,046,336)</b>	<b>\$0</b>	<b>(\$1,793,642)</b>	<b>(\$1,259,846)</b>	<b>(\$11,175)</b>	<b>(\$756,306)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$9,031)</b>	<b>\$0</b>
<b>Total Net Plant</b>	<b>\$1,145,965,715</b>	<b>\$566,666,890</b>	<b>\$116,776,761</b>	<b>\$329,260,538</b>	<b>\$69,551,723</b>	<b>\$0</b>	<b>\$54,281,700</b>	<b>\$5,950,888</b>	<b>\$45,050</b>	<b>\$3,268,445</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,720</b>	<b>\$0</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>\$0</b>	<b>\$0</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)	<b>\$1,037,683,909</b>	<b>\$332,373,005</b>	<b>\$102,759,737</b>	<b>\$413,025,368</b>	<b>\$100,103,691</b>	<b>\$0</b>	<b>\$84,180,919</b>	<b>\$3,240,490</b>	<b>\$6,889</b>	<b>\$1,993,810</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OM&amp;A Expenses</b>	<b>\$93,399,489</b>	<b>\$57,834,554</b>	<b>\$8,962,284</b>	<b>\$19,085,127</b>	<b>\$3,970,742</b>	<b>\$0</b>	<b>\$2,948,737</b>	<b>\$360,864</b>	<b>\$5,218</b>	<b>\$199,487</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,467</b>	<b>\$0</b>
<b>Directly Allocated Expenses</b>	<b>\$542,177</b>	<b>\$17,751</b>	<b>\$50,943</b>	<b>\$197,904</b>	<b>\$104,777</b>	<b>\$0</b>	<b>\$151,436</b>	<b>\$5,609</b>	<b>\$0</b>	<b>\$13,759</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Subtotal</b>	<b>\$1,131,606,566</b>	<b>\$390,225,310</b>	<b>\$111,772,963</b>	<b>\$432,308,400</b>	<b>\$104,187,210</b>	<b>\$0</b>	<b>\$87,281,092</b>	<b>\$3,606,963</b>	<b>\$12,107</b>	<b>\$2,207,055</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,467</b>	<b>\$0</b>
<b>Working Capital</b>	<b>\$84,870,492</b>	<b>\$29,266,898</b>	<b>\$8,382,972</b>	<b>\$32,423,130</b>	<b>\$7,814,041</b>	<b>\$0</b>	<b>\$6,546,082</b>	<b>\$270,522</b>	<b>\$908</b>	<b>\$165,529</b>	<b>\$0</b>	<b>\$0</b>	<b>\$410</b>	<b>\$0</b>
<b>Total Rate Base</b>	<b>\$1,230,736,207</b>	<b>\$595,933,788</b>	<b>\$125,159,733</b>	<b>\$361,683,668</b>	<b>\$77,365,764</b>	<b>\$0</b>	<b>\$60,827,781</b>	<b>\$6,221,410</b>	<b>\$45,958</b>	<b>\$3,433,975</b>	<b>\$0</b>	<b>\$0</b>	<b>\$64,130</b>	<b>\$0</b>
	<b>Rate Base Input equals Output</b>													
<b>Equity Component of Rate Base</b>	<b>\$492,294,483</b>	<b>\$238,373,515</b>	<b>\$50,063,893</b>	<b>\$144,673,467</b>	<b>\$30,946,305</b>	<b>\$0</b>	<b>\$24,331,113</b>	<b>\$2,488,564</b>	<b>\$18,383</b>	<b>\$1,373,590</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,652</b>	<b>\$0</b>
<b>Net Income on Allocated Assets</b>	<b>\$43,715,759</b>	<b>\$26,261,092</b>	<b>\$9,538,433</b>	<b>\$4,583,770</b>	<b>\$2,353,265</b>	<b>\$0</b>	<b>\$298,563</b>	<b>\$479,576</b>	<b>(\$2,825)</b>	<b>\$193,962</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,914</b>	<b>\$0</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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income</b>	<b>\$43,715,759</b>	<b>\$26,261,092</b>	<b>\$9,538,433</b>	<b>\$4,583,770</b>	<b>\$2,353,265</b>	<b>\$0</b>	<b>\$298,563</b>	<b>\$479,576</b>	<b>(\$2,825)</b>	<b>\$193,962</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,914</b>	<b>\$0</b>
<b>RATIOS ANALYSIS</b>														
<b>REVENUE TO EXPENSES STATUS QUO%</b>	<b>100.00%</b>	<b>103.93%</b>	<b>123.49%</b>	<b>85.11%</b>	<b>97.25%</b>	<b>0.00%</b>	<b>79.65%</b>	<b>125.84%</b>	<b>54.14%</b>	<b>112.76%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>156.34%</b>	<b>0.00%</b>
<b>EXISTING REVENUE MINUS ALLOCATED COSTS</b>	<b>(\$18,791,908)</b>	<b>(\$5,010,410)</b>	<b>\$2,730,613</b>	<b>(\$12,077,639)</b>	<b>(\$1,296,075)</b>	<b>\$0</b>	<b>(\$2,401,470)</b>	<b>\$145,652</b>	<b>(\$4,932)</b>	<b>\$16,737</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,616</b>	<b>\$0</b>
	<b>Deficiency Input equals Output</b>													
<b>STATUS QUO REVENUE MINUS ALLOCATED COSTS</b>	<b>(\$0)</b>	<b>\$4,700,460</b>	<b>\$5,082,557</b>	<b>(\$8,016,612)</b>	<b>(\$311,778)</b>	<b>\$0</b>	<b>(\$1,781,740)</b>	<b>\$253,919</b>	<b>(\$4,525)</b>	<b>\$70,248</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,471</b>	<b>\$0</b>
<b>RETURN ON EQUITY COMPONENT OF RATE BASE</b>	<b>8.88%</b>	<b>11.02%</b>	<b>19.05%</b>	<b>3.17%</b>	<b>7.60%</b>	<b>0.00%</b>	<b>1.23%</b>	<b>19.27%</b>	<b>-15.37%</b>	<b>14.12%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>38.65%</b>	<b>0.00%</b>

## 2020 Cost Allocation Model

EB-2019-0261

**Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - UPDATED 2021-2025 Custom IR - 2021 Model**

Output sheet showing minimum and maximum level for Monthly Fixed Charge

### Summary

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	GS >50-Intermediate	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Customer Unit Cost per month - Avoided Cost	\$4.23	\$6.25	\$26.46	\$67.13	0	\$13.28	\$0.07	\$1.85	\$0.05	0	0	\$84.69	0
Customer Unit Cost per month - Directly Related	\$7.68	\$10.73	\$44.75	\$117.09	0	\$70.72	\$0.18	\$3.77	\$0.13	0	0	\$124.86	0
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$16.71	\$21.15	\$78.85	\$402.12	0	\$516.80	\$8.19	\$14.67	\$8.70	0	0	\$89.34	0
Existing Approved Fixed Charge	\$27.79	\$19.32	\$200.00	\$4,193.93	\$0.00	\$15,231.32	\$0.91	\$3.17	\$5.09	\$0.00	\$0.00	\$145.13	\$0.00

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

		1	2	3	4	5	6	7	8	9	10	11	12	13
	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	GS >50-Intermediate	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
General Plant - Gross Assets	\$279,322,658	\$140,054,317	\$28,441,618	\$78,981,502	\$16,571,952	\$0	\$12,921,438	\$1,495,991	\$11,623	\$829,070	\$0	\$0	\$15,146	\$0
General Plant - Accumulated Depreciation	(\$93,457,347)	(\$46,860,161)	(\$9,516,157)	(\$26,426,075)	(\$5,544,737)	\$0	(\$4,323,327)	(\$500,537)	(\$3,889)	(\$277,395)	\$0	\$0	(\$5,068)	\$0
General Plant - Net Fixed Assets	\$185,865,311	\$93,194,155	\$18,925,462	\$52,555,427	\$11,027,215	\$0	\$8,598,111	\$995,454	\$7,734	\$551,675	\$0	\$0	\$10,078	\$0
General Plant - Depreciation	\$16,520,731	\$8,283,609	\$1,682,199	\$4,671,415	\$980,160	\$0	\$764,247	\$88,481	\$687	\$49,036	\$0	\$0	\$896	\$0
Total Net Fixed Assets Excluding General Plant	\$960,000,403	\$473,472,735	\$97,851,299	\$276,705,111	\$58,524,508	\$0	\$45,683,589	\$4,955,434	\$37,316	\$2,716,770	\$0	\$0	\$53,642	\$0
Total Administration and General Expense	\$47,280,740	\$29,029,798	\$4,549,882	\$9,831,560	\$2,051,190	\$0	\$1,525,030	\$185,435	\$2,608	\$102,474	\$0	\$0	\$2,762	\$0
Total O&M	\$45,490,016	\$28,423,779	\$4,354,042	\$9,131,178	\$1,902,058	\$0	\$1,404,877	\$173,109	\$2,575	\$95,729	\$0	\$0	\$2,669	\$0

## Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	5 GS >50- Intermediate	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use
1860	<b>Distribution Plant</b>														
	Meters	\$54,968,547	\$41,951,009	\$7,292,739	\$5,161,109	\$458,587	\$0	\$88,934	\$0	\$0	\$0	\$0	\$0	\$16,170	\$0
	<b>Accumulated Amortization</b>														
	Accum. Amortization of Electric Utility Plant - Meters only	(\$28,716,207)	(\$21,915,694)	(\$3,809,811)	(\$2,696,223)	(\$239,571)	\$0	(\$46,460)	\$0	\$0	\$0	\$0	\$0	(\$8,447)	\$0
	<b>Meter Net Fixed Assets</b>	<b>\$26,252,340</b>	<b>\$20,035,315</b>	<b>\$3,482,927</b>	<b>\$2,464,886</b>	<b>\$219,016</b>	<b>\$0</b>	<b>\$42,474</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,722</b>	<b>\$0</b>
	<b>Misc Revenue</b>														
4082	Retail Services Revenues	(\$160,963)	(\$99,691)	(\$15,449)	(\$32,898)	(\$6,858)	\$0	(\$5,083)	(\$622)	(\$9)	(\$344)	\$0	\$0	(\$9)	\$0
4084	Service Transaction Requests (STR) Revenues	(\$4,152)	(\$2,571)	(\$396)	(\$848)	(\$177)	\$0	(\$131)	(\$16)	(\$9)	(\$9)	\$0	\$0	(\$0)	\$0
4090	Electric Services Incidental to Energy Sales	(\$278,736)	(\$172,633)	(\$26,752)	(\$56,968)	(\$11,876)	\$0	(\$8,802)	(\$1,077)	(\$16)	(\$595)	\$0	\$0	(\$16)	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$1,000,000)	(\$783,940)	(\$111,445)	(\$92,163)	(\$11,917)	\$0	(\$494)	(\$40)	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Sub-total</b>	<b>(\$1,443,850)</b>	<b>(\$1,058,836)</b>	<b>(\$154,044)</b>	<b>(\$182,878)</b>	<b>(\$30,829)</b>	<b>\$0</b>	<b>(\$14,510)</b>	<b>(\$1,755)</b>	<b>(\$25)</b>	<b>(\$948)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$26)</b>	<b>\$0</b>
	<b>Operation</b>														
5065	Meter Expense	\$881,674	\$672,878	\$116,973	\$82,782	\$7,356	\$0	\$1,426	\$0	\$0	\$0	\$0	\$0	\$259	\$0
5070	Customer Premises - Operation Labour	\$270,095	\$242,391	\$19,455	\$2,391	\$52	\$0	\$8	\$3,208	\$42	\$2,545	\$0	\$0	\$2	\$0
5075	Customer Premises - Materials and Expenses	\$14,371	\$12,897	\$1,035	\$127	\$3	\$0	\$0	\$171	\$2	\$135	\$0	\$0	\$0	\$0
	<b>Sub-total</b>	<b>\$1,166,140</b>	<b>\$928,166</b>	<b>\$137,463</b>	<b>\$85,300</b>	<b>\$7,410</b>	<b>\$0</b>	<b>\$1,435</b>	<b>\$3,379</b>	<b>\$44</b>	<b>\$2,680</b>	<b>\$0</b>	<b>\$0</b>	<b>\$262</b>	<b>\$0</b>
	<b>Maintenance</b>														
5175	Maintenance of Meters	\$1,730,278	\$1,320,517	\$229,558	\$162,459	\$14,435	\$0	\$2,799	\$0	\$0	\$0	\$0	\$0	\$509	\$0
	<b>Billing and Collection</b>														
5310	Meter Reading Expense	\$444,603	\$376,370	\$30,209	\$35,656	\$1,988	\$0	\$322	\$0	\$0	\$0	\$0	\$0	\$58	\$0
5315	Customer Billing	\$8,846,969	\$7,929,862	\$669,076	\$237,052	\$6,773	\$0	\$1,088	\$1,559	\$993	\$272	\$0	\$0	\$294	\$0
5320	Collecting	\$1,879,280	\$1,684,468	\$142,126	\$50,355	\$1,439	\$0	\$231	\$331	\$211	\$58	\$0	\$0	\$63	\$0
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Sub-total</b>	<b>\$11,170,852</b>	<b>\$9,990,700</b>	<b>\$841,410</b>	<b>\$323,063</b>	<b>\$10,199</b>	<b>\$0</b>	<b>\$1,641</b>	<b>\$1,890</b>	<b>\$1,204</b>	<b>\$329</b>	<b>\$0</b>	<b>\$0</b>	<b>\$415</b>	<b>\$0</b>
	<b>Total Operation, Maintenance and Billing</b>	<b>\$14,067,270</b>	<b>\$12,239,383</b>	<b>\$1,208,431</b>	<b>\$570,822</b>	<b>\$32,045</b>	<b>\$0</b>	<b>\$5,875</b>	<b>\$5,269</b>	<b>\$1,248</b>	<b>\$3,010</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,186</b>	<b>\$0</b>
	<b>Amortization Expense - Meters</b>	<b>\$4,800,190</b>	<b>\$3,663,419</b>	<b>\$636,847</b>	<b>\$450,700</b>	<b>\$40,047</b>	<b>\$0</b>	<b>\$7,766</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,412</b>	<b>\$0</b>
	<b>Allocated PILs</b>	<b>\$50,868</b>	<b>\$38,783</b>	<b>\$6,761</b>	<b>\$4,799</b>	<b>\$427</b>	<b>\$0</b>	<b>\$83</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15</b>	<b>\$0</b>
	<b>Allocated Debt Return</b>	<b>\$559,038</b>	<b>\$426,222</b>	<b>\$74,307</b>	<b>\$52,741</b>	<b>\$4,692</b>	<b>\$0</b>	<b>\$910</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$166</b>	<b>\$0</b>
	<b>Allocated Equity Return</b>	<b>\$999,850</b>	<b>\$762,307</b>	<b>\$132,899</b>	<b>\$94,328</b>	<b>\$8,392</b>	<b>\$0</b>	<b>\$1,628</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$296</b>	<b>\$0</b>
	<b>Total</b>	<b>\$19,033,365</b>	<b>\$16,071,278</b>	<b>\$1,905,200</b>	<b>\$990,512</b>	<b>\$54,774</b>	<b>\$0</b>	<b>\$1,763</b>	<b>\$3,514</b>	<b>\$1,224</b>	<b>\$2,061</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,049</b>	<b>\$0</b>

## Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	5 GS >50-Intermediate	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use
1860	<b>Distribution Plant</b>														
	Meters	\$54,968,547	\$41,951,009	\$7,292,739	\$5,161,109	\$458,587	\$0	\$88,934	\$0	\$0	\$0	\$0	\$0	\$16,170	\$0
	<b>Accumulated Amortization</b>														
	Accum. Amortization of Electric Utility Plant - Meters only	(\$28,716,207)	(\$21,915,694)	(\$3,809,811)	(\$2,696,223)	(\$239,571)	\$0	(\$46,460)	\$0	\$0	\$0	\$0	\$0	(\$8,447)	\$0
	<b>Meter Net Fixed Assets</b>	\$26,252,340	\$20,035,315	\$3,482,927	\$2,464,886	\$219,016	\$0	\$42,474	\$0	\$0	\$0	\$0	\$0	\$7,722	\$0
	<b>Allocated General Plant Net Fixed Assets:</b>	\$5,136,082	\$3,943,573	\$673,634	\$468,163	\$41,267	\$0	\$7,994	\$0	\$0	\$0	\$0	\$0	\$1,451	\$0
	<b>Meter Net Fixed Assets Including General Plant</b>	\$31,388,422	\$23,978,888	\$4,156,562	\$2,933,049	\$260,283	\$0	\$50,468	\$0	\$0	\$0	\$0	\$0	\$9,173	\$0
	<b>Misc Revenue</b>														
4082	Retail Services Revenues	(\$160,963)	(\$99,691)	(\$15,449)	(\$32,898)	(\$6,858)	\$0	(\$5,083)	(\$622)	(\$9)	(\$344)	\$0	\$0	(\$9)	\$0
4084	Service Transaction Requests (STR) Revenues	(\$4,152)	(\$2,571)	(\$398)	(\$848)	(\$177)	\$0	(\$131)	(\$16)	(\$0)	(\$9)	\$0	\$0	(\$0)	\$0
4090	Electric Services Incidental to Energy Sales	(\$278,736)	(\$172,633)	(\$26,752)	(\$56,968)	(\$11,876)	\$0	(\$8,802)	(\$1,077)	(\$16)	(\$595)	\$0	\$0	(\$16)	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$1,000,000)	(\$783,940)	(\$111,445)	(\$92,163)	(\$11,917)	\$0	(\$494)	(\$40)	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Sub-total</b>	(\$1,443,850)	(\$1,058,836)	(\$154,044)	(\$182,878)	(\$30,829)	\$0	(\$14,510)	(\$1,755)	(\$25)	(\$948)	\$0	\$0	(\$26)	\$0
	<b>Operation</b>														
5065	Meter Expense	\$881,674	\$672,878	\$116,973	\$82,782	\$7,356	\$0	\$1,426	\$0	\$0	\$0	\$0	\$0	\$259	\$0
5070	Customer Premises - Operation Labour	\$270,095	\$242,391	\$19,455	\$2,391	\$52	\$0	\$8	\$3,208	\$42	\$2,545	\$0	\$0	\$2	\$0
5075	Customer Premises - Materials and Expenses	\$14,371	\$12,897	\$1,035	\$127	\$3	\$0	\$0	\$171	\$2	\$135	\$0	\$0	\$0	\$0
	<b>Sub-total</b>	\$1,166,140	\$928,166	\$137,463	\$85,300	\$7,410	\$0	\$1,435	\$3,379	\$44	\$2,680	\$0	\$0	\$262	\$0
	<b>Maintenance</b>														
5175	Maintenance of Meters	\$1,730,278	\$1,320,517	\$229,558	\$162,459	\$14,435	\$0	\$2,799	\$0	\$0	\$0	\$0	\$0	\$509	\$0
	<b>Billing and Collection</b>														
5310	Meter Reading Expense	\$444,603	\$376,370	\$30,209	\$35,656	\$1,988	\$0	\$322	\$0	\$0	\$0	\$0	\$0	\$58	\$0
5315	Customer Billing	\$8,846,969	\$7,929,862	\$669,076	\$237,052	\$6,773	\$0	\$1,088	\$1,559	\$993	\$272	\$0	\$0	\$294	\$0
5320	Collecting	\$1,879,280	\$1,684,468	\$142,126	\$50,355	\$1,439	\$0	\$231	\$331	\$211	\$58	\$0	\$0	\$63	\$0
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Sub-total</b>	\$11,170,852	\$9,990,700	\$841,410	\$323,063	\$10,199	\$0	\$1,641	\$1,890	\$1,204	\$329	\$0	\$0	\$415	\$0
	<b>Total Operation, Maintenance and Billing</b>	\$14,067,270	\$12,239,383	\$1,208,431	\$570,822	\$32,045	\$0	\$5,875	\$5,269	\$1,248	\$3,010	\$0	\$0	\$1,186	\$0
	<b>Amortization Expense - Meters</b>	\$4,800,190	\$3,863,419	\$636,847	\$450,700	\$40,047	\$0	\$7,766	\$0	\$0	\$0	\$0	\$0	\$1,412	\$0
	<b>Amortization Expense - General Plant assigned to Meters</b>	\$456,523	\$350,526	\$59,876	\$41,613	\$3,668	\$0	\$711	\$0	\$0	\$0	\$0	\$0	\$129	\$0
	<b>Admin and General</b>	\$14,430,021	\$12,500,337	\$1,262,785	\$614,605	\$34,558	\$0	\$6,378	\$5,844	\$1,265	\$3,222	\$0	\$0	\$1,227	\$0
	<b>Allocated PILs</b>	\$60,820	\$46,416	\$8,069	\$5,710	\$507	\$0	\$98	\$0	\$0	\$0	\$0	\$0	\$18	\$0
	<b>Allocated Debt Return</b>	\$668,407	\$510,116	\$88,678	\$62,758	\$5,576	\$0	\$1,081	\$0	\$0	\$0	\$0	\$0	\$197	\$0
	<b>Allocated Equity Return</b>	\$1,195,459	\$912,353	\$158,603	\$112,244	\$9,973	\$0	\$1,934	\$0	\$0	\$0	\$0	\$0	\$352	\$0
	<b>Total</b>	\$34,234,839	\$29,163,716	\$3,269,244	\$1,675,575	\$95,546	\$0	\$9,335	\$9,158	\$2,488	\$5,283	\$0	\$0	\$4,495	\$0

### Scenario 3

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

			1	2	3	4	5	6	7	8	9	10	11	12	13
USoA Account #	Accounts	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	GS >50- Intermediate	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Distribution Plant															
1565	Conservation and Demand Management Expenditure: and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixture:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Primary	\$31,657,956	\$28,461,545	\$2,284,420	\$280,705	\$6,118	\$0	\$990	\$320,171	\$4,948	\$298,789	\$0	\$0	\$270	\$0
1830-5	Poles, Towers and Fixtures - Secondary	\$13,567,695	\$12,375,772	\$780,396	\$82,098	\$2,804	\$0	\$380	\$180,615	\$2,373	\$143,258	\$0	\$0	\$0	\$0
1835	Overhead Conductors and Device:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Primary	\$45,245,385	\$40,677,090	\$3,264,881	\$401,183	\$8,744	\$0	\$1,414	\$457,587	\$7,072	\$427,028	\$0	\$0	\$386	\$0
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840	Underground Conduit:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$54,550,221	\$49,042,444	\$3,936,312	\$483,687	\$10,542	\$0	\$1,705	\$551,691	\$8,527	\$514,848	\$0	\$0	\$465	\$0
1840-5	Underground Conduit - Secondary	\$21,319,349	\$19,446,441	\$1,226,261	\$129,004	\$4,406	\$0	\$596	\$283,806	\$3,728	\$225,106	\$0	\$0	\$0	\$0
1845	Underground Conductors and Device:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Primary	\$63,757,516	\$57,320,105	\$4,600,706	\$565,326	\$12,321	\$0	\$1,993	\$644,809	\$9,966	\$601,746	\$0	\$0	\$544	\$0
1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers	\$37,379,339	\$33,620,543	\$2,697,755	\$319,683	\$3,826	\$0	\$531	\$378,206	\$5,845	\$352,948	\$0	\$0	\$0	\$0
1855	Services	\$77,858,292	\$63,713,700	\$8,035,368	\$4,226,642	\$144,355	\$0	\$58,629	\$929,852	\$12,214	\$737,530	\$0	\$0	\$0	\$0
1860	Meters	\$54,952,377	\$41,951,009	\$7,292,739	\$5,161,109	\$458,587	\$0	\$88,934	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-total		\$400,288,130	\$346,608,650	\$34,118,837	\$11,649,438	\$651,703	\$0	\$155,173	\$3,746,738	\$54,673	\$3,301,254	\$0	\$0	\$1,664	\$0
Accumulated Amortization															
Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters															
	Customer Related Net Fixed Assets	\$256,687,764	\$223,353,400	\$21,392,776	\$6,785,444	\$338,159	\$0	\$77,652	\$2,506,032	\$36,522	\$2,205,097	\$0	\$0	(\$7,318)	\$0
	Allocated General Plant Net Fixed Asset:	\$50,424,973	\$43,962,894	\$4,137,586	\$1,288,780	\$63,716	\$0	\$14,615	\$503,415	\$7,570	\$447,773	\$0	\$0	(\$1,375)	\$0
	Customer Related NFA Including General Plant	\$307,112,738	\$267,316,294	\$25,530,362	\$8,074,224	\$401,875	\$0	\$92,267	\$3,009,447	\$44,092	\$2,652,870	\$0	\$0	(\$8,693)	\$0
Misc Revenue															
4082	Retail Services Revenue:	(\$160,963)	(\$99,691)	(\$15,449)	(\$32,898)	(\$6,858)	\$0	(\$5,083)	(\$622)	(\$9)	(\$344)	\$0	\$0	(\$9)	\$0
4084	Service Transaction Requests (STR) Revenue:	(\$4,152)	(\$2,571)	(\$398)	(\$848)	(\$177)	\$0	(\$131)	(\$16)	(\$0)	(\$9)	\$0	\$0	(\$0)	\$0
4090	Electric Services Incidental to Energy Sale:	(\$278,736)	(\$172,633)	(\$26,752)	(\$56,968)	(\$11,876)	\$0	(\$8,802)	(\$1,077)	(\$16)	(\$595)	\$0	\$0	(\$16)	\$0
4220	Other Electric Revenues:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$1,000,000)	(\$783,940)	(\$111,445)	(\$92,163)	(\$11,917)	\$0	(\$494)	(\$40)	\$0	\$0	\$0	\$0	\$0	\$0
4235	Miscellaneous Service Revenue:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-total		(\$1,443,850)	(\$1,058,836)	(\$154,044)	(\$182,878)	(\$30,829)	\$0	(\$14,510)	(\$1,755)	(\$25)	(\$948)	\$0	\$0	(\$26)	\$0

<b>Operating and Maintenance</b>														
5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	\$989,692	\$855,386	\$77,554	\$30,558	\$3,579	\$0	\$2,743	\$10,495	\$152	\$9,221	\$0	\$0	\$5
5020	Overhead Distribution Lines and Feeders - Operator Labour	\$98,452	\$88,705	\$6,888	\$831	\$19	\$0	\$3	\$1,043	\$16	\$946	\$0	\$0	\$1
5025	Overhead Distribution Lines & Feeders - Operator Supplies and Expenses	\$20,440	\$18,416	\$1,430	\$173	\$4	\$0	\$1	\$217	\$3	\$196	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operator	\$29,734	\$26,744	\$2,146	\$254	\$3	\$0	\$0	\$301	\$5	\$281	\$0	\$0	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$225,560	\$203,238	\$15,772	\$1,903	\$44	\$0	\$7	\$2,391	\$36	\$2,167	\$0	\$0	\$2
5045	Underground Distribution Lines & Feeders - Operator Supplies & Expenses	\$1,199,565	\$1,080,851	\$83,878	\$10,121	\$234	\$0	\$37	\$12,718	\$191	\$11,527	\$0	\$0	\$9
5055	Underground Distribution Transformers - Operator	\$19,683	\$17,704	\$1,421	\$168	\$2	\$0	\$0	\$199	\$3	\$186	\$0	\$0	\$0
5065	Meter Expense	\$881,674	\$672,878	\$116,973	\$82,782	\$7,356	\$0	\$1,426	\$0	\$0	\$0	\$0	\$0	\$259
5070	Customer Premises - Operation Labour	\$270,095	\$242,391	\$19,455	\$2,391	\$52	\$0	\$8	\$3,208	\$42	\$2,545	\$0	\$0	\$2
5075	Customer Premises - Materials and Expense	\$14,371	\$12,897	\$1,035	\$127	\$3	\$0	\$0	\$171	\$2	\$135	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$3,319,923	\$2,869,395	\$260,155	\$102,507	\$12,005	\$0	\$9,200	\$35,205	\$510	\$30,931	\$0	\$0	\$15
5090	Underground Distribution Lines and Feeders - Renta Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Renta Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixture	\$177,135	\$159,948	\$12,004	\$1,421	\$35	\$0	\$5	\$1,961	\$29	\$1,731	\$0	\$0	\$1
5125	Maintenance of Overhead Conductors and Device	\$210,001	\$188,798	\$15,154	\$1,862	\$41	\$0	\$7	\$2,124	\$33	\$1,982	\$0	\$0	\$2
5130	Maintenance of Overhead Service	\$222,471	\$182,054	\$22,960	\$12,077	\$412	\$0	\$168	\$2,657	\$35	\$2,107	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$1,171,351	\$1,055,387	\$81,952	\$9,892	\$229	\$0	\$36	\$12,408	\$186	\$11,252	\$0	\$0	\$8
5145	Maintenance of Underground Condui	\$133,867	\$120,844	\$9,109	\$1,081	\$26	\$0	\$4	\$1,474	\$22	\$1,306	\$0	\$0	\$1
5150	Maintenance of Underground Conductors and Devices	\$272,687	\$245,154	\$19,677	\$2,418	\$53	\$0	\$9	\$2,758	\$43	\$2,574	\$0	\$0	\$2
5155	Maintenance of Underground Service	\$164,794	\$134,856	\$17,008	\$8,946	\$306	\$0	\$124	\$1,968	\$26	\$1,561	\$0	\$0	\$0
5160	Maintenance of Line Transformer	\$158,376	\$142,450	\$11,430	\$1,355	\$16	\$0	\$2	\$1,602	\$25	\$1,495	\$0	\$0	\$0
5175	Maintenance of Meters	\$1,730,278	\$1,320,517	\$229,558	\$162,459	\$14,435	\$0	\$2,799	\$0	\$0	\$0	\$0	\$0	\$509
<b>Sub-total</b>		<b>\$11,310,149</b>	<b>\$9,638,614</b>	<b>\$1,005,559</b>	<b>\$433,326</b>	<b>\$38,853</b>	<b>\$0</b>	<b>\$16,580</b>	<b>\$92,900</b>	<b>\$1,357</b>	<b>\$82,143</b>	<b>\$0</b>	<b>\$0</b>	<b>\$817</b>
<b>Billing and Collection</b>														
5305	Supervisor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$444,603	\$376,370	\$30,209	\$35,656	\$1,988	\$0	\$322	\$0	\$0	\$0	\$0	\$0	\$58
5315	Customer Billing	\$8,846,969	\$7,929,862	\$669,076	\$237,052	\$6,773	\$0	\$1,088	\$1,559	\$993	\$272	\$0	\$0	\$294
5320	Collecting	\$1,879,280	\$1,684,468	\$142,126	\$50,355	\$1,439	\$0	\$231	\$331	\$211	\$58	\$0	\$0	\$63
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$1,540,308	\$1,184,754	\$139,624	\$144,025	\$71,905	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub-total</b>		<b>\$12,711,160</b>	<b>\$11,175,454</b>	<b>\$981,033</b>	<b>\$467,088</b>	<b>\$82,104</b>	<b>\$0</b>	<b>\$1,641</b>	<b>\$1,890</b>	<b>\$1,204</b>	<b>\$329</b>	<b>\$0</b>	<b>\$0</b>	<b>\$415</b>
<b>Sub Total Operating, Maintenance and Billing</b>		<b>\$24,021,309</b>	<b>\$20,814,068</b>	<b>\$1,986,592</b>	<b>\$900,414</b>	<b>\$120,957</b>	<b>\$0</b>	<b>\$18,221</b>	<b>\$94,790</b>	<b>\$2,561</b>	<b>\$82,473</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,232</b>
<b>Amortization Expense - Customer Related</b>		<b>\$12,735,578</b>	<b>\$10,465,306</b>	<b>\$1,260,989</b>	<b>\$733,845</b>	<b>\$78,445</b>	<b>\$0</b>	<b>\$37,950</b>	<b>\$83,262</b>	<b>\$1,202</b>	<b>\$73,129</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,449</b>
<b>Amortization Expense - General Plant assigned to Meters</b>		<b>\$4,482,049</b>	<b>\$3,907,664</b>	<b>\$367,771</b>	<b>\$114,554</b>	<b>\$5,663</b>	<b>\$0</b>	<b>\$1,299</b>	<b>\$44,746</b>	<b>\$673</b>	<b>\$39,801</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$122)</b>
<b>Admin and General</b>		<b>\$24,647,180</b>	<b>\$21,257,842</b>	<b>\$2,075,947</b>	<b>\$969,478</b>	<b>\$130,441</b>	<b>\$0</b>	<b>\$19,779</b>	<b>\$101,540</b>	<b>\$2,594</b>	<b>\$88,284</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,275</b>
<b>Allocated PILs</b>		<b>\$594,677</b>	<b>\$517,450</b>	<b>\$49,561</b>	<b>\$15,720</b>	<b>\$783</b>	<b>\$0</b>	<b>\$180</b>	<b>\$5,806</b>	<b>\$85</b>	<b>\$5,109</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$17)</b>
<b>Allocated Debt Return</b>		<b>\$6,535,487</b>	<b>\$5,686,766</b>	<b>\$544,678</b>	<b>\$172,763</b>	<b>\$8,610</b>	<b>\$0</b>	<b>\$1,977</b>	<b>\$63,806</b>	<b>\$930</b>	<b>\$56,144</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$186)</b>
<b>Allocated Equity Return</b>		<b>\$11,888,847</b>	<b>\$10,170,893</b>	<b>\$974,168</b>	<b>\$308,990</b>	<b>\$15,399</b>	<b>\$0</b>	<b>\$3,536</b>	<b>\$114,118</b>	<b>\$1,663</b>	<b>\$100,414</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$333)</b>
<b>PLCC Adjustment for Line Transformer</b>		<b>\$863,582</b>	<b>\$776,804</b>	<b>\$62,306</b>	<b>\$7,383</b>	<b>\$88</b>	<b>\$0</b>	<b>\$12</b>	<b>\$8,783</b>	<b>\$0</b>	<b>\$8,205</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PLCC Adjustment for Primary Costs</b>		<b>\$6,447,825</b>	<b>\$5,795,951</b>	<b>\$465,778</b>	<b>\$57,454</b>	<b>\$1,254</b>	<b>\$0</b>	<b>\$203</b>	<b>\$65,736</b>	<b>\$0</b>	<b>\$61,395</b>	<b>\$0</b>	<b>\$0</b>	<b>\$55</b>
<b>PLCC Adjustment for Secondary Costs</b>		<b>\$1,934,452</b>	<b>\$1,737,902</b>	<b>\$132,043</b>	<b>\$16,068</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,248</b>	<b>\$0</b>	<b>\$28,191</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total</b>		<b>\$74,015,418</b>	<b>\$63,450,496</b>	<b>\$6,445,537</b>	<b>\$2,951,982</b>	<b>\$328,128</b>	<b>\$0</b>	<b>\$68,218</b>	<b>\$411,544</b>	<b>\$9,683</b>	<b>\$346,613</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,216</b>



Below: Grouping to avoid disclosure

## Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	GS >50-Intermediate	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
<b><u>Distribution Plant</u></b>														
CWMC	\$ 54,968,547	\$ 41,951,009	\$ 7,292,739	\$ 5,161,109	\$ 458,587	\$ -	\$ 88,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,170	\$ -
<b><u>Accumulated Amortization</u></b>														
Accum. Amortization of Electric Utility Plant - Meters only	\$ (28,716,207)	\$ (21,915,694)	\$ (3,809,811)	\$ (2,696,223)	\$ (239,571)	\$ -	\$ (46,460)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,447)	\$ -
Meter Net Fixed Assets	\$ 26,252,340	\$ 20,035,315	\$ 3,482,927	\$ 2,464,886	\$ 219,016	\$ -	\$ 42,474	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,722	\$ -
<b><u>Misc Revenue</u></b>														
CWNB	\$ (443,850)	\$ (274,896)	\$ (42,599)	\$ (90,714)	\$ (18,912)	\$ -	\$ (14,016)	\$ (1,715)	\$ (25)	\$ (948)	\$ -	\$ -	\$ (26)	\$ -
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPFA	\$ (1,000,000)	\$ (783,940)	\$ (111,445)	\$ (92,163)	\$ (11,917)	\$ -	\$ (494)	\$ (40)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-total</b>	<b>\$ (1,443,850)</b>	<b>\$ (1,058,836)</b>	<b>\$ (154,044)</b>	<b>\$ (182,878)</b>	<b>\$ (30,829)</b>	<b>\$ -</b>	<b>\$ (14,510)</b>	<b>\$ (1,755)</b>	<b>\$ (25)</b>	<b>\$ (948)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (26)</b>	<b>\$ -</b>
<b><u>Operation</u></b>														
CWMC	\$ 881,674	\$ 672,878	\$ 116,973	\$ 82,782	\$ 7,356	\$ -	\$ 1,426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 259	\$ -
CCA	\$ 284,466	\$ 255,288	\$ 20,490	\$ 2,518	\$ 55	\$ -	\$ 9	\$ 3,379	\$ 44	\$ 2,680	\$ -	\$ -	\$ 2	\$ -
<b>Sub-total</b>	<b>\$ 1,166,140</b>	<b>\$ 928,166</b>	<b>\$ 137,463</b>	<b>\$ 85,300</b>	<b>\$ 7,410</b>	<b>\$ -</b>	<b>\$ 1,435</b>	<b>\$ 3,379</b>	<b>\$ 44</b>	<b>\$ 2,680</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 262</b>	<b>\$ -</b>
<b><u>Maintenance</u></b>														
1860	\$ 1,730,278	\$ 1,320,517	\$ 229,558	\$ 162,459	\$ 14,435	\$ -	\$ 2,799	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 509	\$ -
<b><u>Billing and Collection</u></b>														
CWMR	\$ 444,603	\$ 376,370	\$ 30,209	\$ 35,656	\$ 1,988	\$ -	\$ 322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58	\$ -
CWNB	\$ 10,726,249	\$ 9,614,330	\$ 811,201	\$ 287,407	\$ 8,211	\$ -	\$ 1,319	\$ 1,890	\$ 1,204	\$ 329	\$ -	\$ -	\$ 357	\$ -
<b>Sub-total</b>	<b>\$ 11,170,852</b>	<b>\$ 9,990,700</b>	<b>\$ 841,410</b>	<b>\$ 323,063</b>	<b>\$ 10,199</b>	<b>\$ -</b>	<b>\$ 1,641</b>	<b>\$ 1,890</b>	<b>\$ 1,204</b>	<b>\$ 329</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 415</b>	<b>\$ -</b>
<b>Total Operation, Maintenance and Billing</b>	<b>\$ 14,067,270</b>	<b>\$ 12,239,383</b>	<b>\$ 1,208,431</b>	<b>\$ 570,822</b>	<b>\$ 32,045</b>	<b>\$ -</b>	<b>\$ 5,875</b>	<b>\$ 5,269</b>	<b>\$ 1,248</b>	<b>\$ 3,010</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,186</b>	<b>\$ -</b>
<b><u>Amortization Expense - Meters</u></b>	<b>\$ 4,800,190</b>	<b>\$ 3,663,419</b>	<b>\$ 636,847</b>	<b>\$ 450,700</b>	<b>\$ 40,047</b>	<b>\$ -</b>	<b>\$ 7,766</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,412</b>	<b>\$ -</b>
<b><u>Allocated PILs</u></b>	<b>\$ 50,868</b>	<b>\$ 38,783</b>	<b>\$ 6,761</b>	<b>\$ 4,799</b>	<b>\$ 427</b>	<b>\$ -</b>	<b>\$ 83</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15</b>	<b>\$ -</b>
<b><u>Allocated Debt Return</u></b>	<b>\$ 559,038</b>	<b>\$ 426,222</b>	<b>\$ 74,307</b>	<b>\$ 52,741</b>	<b>\$ 4,692</b>	<b>\$ -</b>	<b>\$ 910</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 166</b>	<b>\$ -</b>
<b><u>Allocated Equity Return</u></b>	<b>\$ 999,850</b>	<b>\$ 762,307</b>	<b>\$ 132,899</b>	<b>\$ 94,328</b>	<b>\$ 8,392</b>	<b>\$ -</b>	<b>\$ 1,628</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 296</b>	<b>\$ -</b>
<b>Total</b>	<b>\$ 19,033,365</b>	<b>\$ 16,071,278</b>	<b>\$ 1,905,200</b>	<b>\$ 990,512</b>	<b>\$ 54,774</b>	<b>\$ -</b>	<b>\$ 1,753</b>	<b>\$ 3,514</b>	<b>\$ 1,224</b>	<b>\$ 2,061</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,049</b>	<b>\$ -</b>

## Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	GS >50-Intermediate	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
<b>Distribution Plant</b>														
CWMC	\$ 54,968,547	\$ 41,951,009	\$ 7,292,739	\$ 5,161,109	\$ 458,587	\$ -	\$ 88,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,170	\$ -
<b>Accumulated Amortization</b>														
Accum. Amortization of Electric Utility Plant - Meters only	\$ (28,716,207)	\$ (21,915,694)	\$ (3,809,811)	\$ (2,696,223)	\$ (239,571)	\$ -	\$ (46,460)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,447)	\$ -
<b>Meter Net Fixed Assets</b>	\$ 26,252,340	\$ 20,035,315	\$ 3,482,927	\$ 2,464,886	\$ 219,016	\$ -	\$ 42,474	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,722	\$ -
<b>Allocated General Plant Net Fixed Asset:</b>	\$ 5,136,082	\$ 3,943,573	\$ 673,634	\$ 468,163	\$ 41,267	\$ -	\$ 7,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,451	\$ -
<b>Meter Net Fixed Assets Including General Plant</b>	\$ 31,388,422	\$ 23,978,888	\$ 4,156,562	\$ 2,933,049	\$ 260,283	\$ -	\$ 50,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,173	\$ -
<b>Misc Revenue</b>														
CWNB	\$ (443,850)	\$ (274,896)	\$ (42,599)	\$ (90,714)	\$ (18,912)	\$ -	\$ (14,016)	\$ (1,715)	\$ (25)	\$ (948)	\$ -	\$ -	\$ (26)	\$ -
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (1,000,000)	\$ (783,940)	\$ (111,445)	\$ (92,163)	\$ (11,917)	\$ -	\$ (494)	\$ (40)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-total</b>	\$ (1,443,850)	\$ (1,058,836)	\$ (154,044)	\$ (182,878)	\$ (30,829)	\$ -	\$ (14,510)	\$ (1,755)	\$ (25)	\$ (948)	\$ -	\$ -	\$ (26)	\$ -
<b>Operation</b>														
CWMC	\$ 881,674	\$ 672,878	\$ 116,973	\$ 82,782	\$ 7,356	\$ -	\$ 1,426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 259	\$ -
CCA	\$ 284,466	\$ 255,288	\$ 20,490	\$ 2,518	\$ 55	\$ -	\$ 9	\$ 3,379	\$ 44	\$ 2,680	\$ -	\$ -	\$ 2	\$ -
<b>Sub-total</b>	\$ 1,166,140	\$ 928,166	\$ 137,463	\$ 85,300	\$ 7,410	\$ -	\$ 1,435	\$ 3,379	\$ 44	\$ 2,680	\$ -	\$ -	\$ 262	\$ -
<b>Maintenance</b>														
1860	\$ 1,730,278	\$ 1,320,517	\$ 229,558	\$ 162,459	\$ 14,435	\$ -	\$ 2,799	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 509	\$ -
<b>Billing and Collection</b>														
CWMR	\$ 444,603	\$ 376,370	\$ 30,209	\$ 35,656	\$ 1,988	\$ -	\$ 322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58	\$ -
CWNB	\$ 10,726,249	\$ 9,614,330	\$ 811,201	\$ 287,407	\$ 8,211	\$ -	\$ 1,319	\$ 1,890	\$ 1,204	\$ 329	\$ -	\$ -	\$ 357	\$ -
<b>Sub-total</b>	\$ 11,170,852	\$ 9,990,700	\$ 841,410	\$ 323,063	\$ 10,199	\$ -	\$ 1,641	\$ 1,890	\$ 1,204	\$ 329	\$ -	\$ -	\$ 415	\$ -
<b>Total Operation, Maintenance and Billing</b>	\$ 14,067,270	\$ 12,239,383	\$ 1,208,431	\$ 570,822	\$ 32,045	\$ -	\$ 5,875	\$ 5,269	\$ 1,248	\$ 3,010	\$ -	\$ -	\$ 1,186	\$ -
<b>Amortization Expense - Meters</b>	\$ 4,800,190	\$ 3,663,419	\$ 636,847	\$ 450,700	\$ 40,047	\$ -	\$ 7,766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,412	\$ -
<b>Amortization Expense - General Plant assigned to Meters:</b>	\$ 456,523	\$ 350,526	\$ 59,876	\$ 41,613	\$ 3,668	\$ -	\$ 711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129	\$ -
<b>Admin and General</b>	\$ 14,430,021	\$ 12,500,337	\$ 1,262,785	\$ 614,605	\$ 34,558	\$ -	\$ 6,378	\$ 5,644	\$ 1,265	\$ 3,222	\$ -	\$ -	\$ 1,227	\$ -
<b>Allocated PILs</b>	\$ 60,820	\$ 46,416	\$ 8,069	\$ 5,710	\$ 507	\$ -	\$ 98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18	\$ -
<b>Allocated Debt Return</b>	\$ 668,407	\$ 510,116	\$ 88,678	\$ 62,758	\$ 5,576	\$ -	\$ 1,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197	\$ -
<b>Allocated Equity Return</b>	\$ 1,195,459	\$ 912,353	\$ 158,603	\$ 112,244	\$ 9,973	\$ -	\$ 1,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 352	\$ -
<b>Total</b>	\$ 34,234,839	\$ 29,163,716	\$ 3,269,244	\$ 1,675,575	\$ 95,546	\$ -	\$ 9,335	\$ 9,158	\$ 2,488	\$ 5,283	\$ -	\$ -	\$ 4,495	\$ -

## Scenario 3

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

USoA Account #	Accounts	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	GS >50-Intermediate	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
<b><u>Distribution Plant</u></b>															
	CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Poles, Towers and Fixture:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PNCP	\$ 195,211,077	\$ 175,501,184	\$ 14,086,319	\$ 1,730,901	\$ 37,725	\$ -	\$ 6,103	\$ 1,974,258	\$ 30,513	\$ 1,842,411	\$ -	\$ -	\$ 1,664	\$ -
	SNCP	\$ 34,887,045	\$ 31,822,213	\$ 2,006,658	\$ 211,102	\$ 7,210	\$ -	\$ 976	\$ 464,421	\$ 6,101	\$ 368,364	\$ -	\$ -	\$ -	\$ -
	Overhead Conductors and Device:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LTNCP	\$ 37,379,339	\$ 33,620,543	\$ 2,697,755	\$ 319,683	\$ 3,826	\$ -	\$ 531	\$ 378,206	\$ 5,845	\$ 352,948	\$ -	\$ -	\$ -	\$ -
	CWCS	\$ 77,858,292	\$ 63,713,700	\$ 8,035,368	\$ 4,226,642	\$ 144,355	\$ -	\$ 58,629	\$ 929,852	\$ 12,214	\$ 737,530	\$ -	\$ -	\$ -	\$ -
	CWMC	\$ 54,952,377	\$ 41,951,009	\$ 7,292,739	\$ 5,161,109	\$ 458,587	\$ -	\$ 88,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Sub-total</b>	<b>\$ 400,288,130</b>	<b>\$ 346,608,650</b>	<b>\$ 34,118,837</b>	<b>\$ 11,649,438</b>	<b>\$ 651,703</b>	<b>\$ -</b>	<b>\$ 155,173</b>	<b>\$ 3,746,738</b>	<b>\$ 54,673</b>	<b>\$ 3,301,254</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,664</b>	<b>\$ -</b>
<b><u>Accumulated Amortization</u></b>															
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$ (143,600,366)	\$ (123,255,250)	\$ (12,726,061)	\$ (4,863,994)	\$ (313,543)	\$ -	\$ (77,520)	\$ (1,240,706)	\$ (18,151)	\$ (1,096,158)	\$ -	\$ -	\$ (8,983)	\$ -
	<b>Customer Related Net Fixed Assets</b>	<b>\$ 256,687,764</b>	<b>\$ 223,353,400</b>	<b>\$ 21,392,776</b>	<b>\$ 6,785,444</b>	<b>\$ 338,159</b>	<b>\$ -</b>	<b>\$ 77,652</b>	<b>\$ 2,506,032</b>	<b>\$ 36,522</b>	<b>\$ 2,205,097</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (7,318)</b>	<b>\$ -</b>
	<b>Allocated General Plant Net Fixed Asset:</b>	<b>\$ 50,424,973</b>	<b>\$ 43,962,894</b>	<b>\$ 4,137,586</b>	<b>\$ 1,288,780</b>	<b>\$ 63,716</b>	<b>\$ -</b>	<b>\$ 14,615</b>	<b>\$ 503,415</b>	<b>\$ 7,570</b>	<b>\$ 447,773</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,375)</b>	<b>\$ -</b>
	<b>Customer Related NFA Including General Plant</b>	<b>\$ 307,112,738</b>	<b>\$ 267,316,294</b>	<b>\$ 25,530,362</b>	<b>\$ 8,074,224</b>	<b>\$ 401,875</b>	<b>\$ -</b>	<b>\$ 92,267</b>	<b>\$ 3,009,447</b>	<b>\$ 44,092</b>	<b>\$ 2,652,870</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (8,693)</b>	<b>\$ -</b>
<b><u>Misc Revenue</u></b>															
	CWNB	\$ (443,850)	\$ (274,896)	\$ (42,599)	\$ (90,714)	\$ (18,912)	\$ -	\$ (14,016)	\$ (1,715)	\$ (25)	\$ (948)	\$ -	\$ -	\$ (26)	\$ -
	NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LPHA	\$ (1,000,000)	\$ (783,940)	\$ (111,445)	\$ (92,163)	\$ (11,917)	\$ -	\$ (494)	\$ (40)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Sub-total</b>	<b>\$ (1,443,850)</b>	<b>\$ (1,058,836)</b>	<b>\$ (154,044)</b>	<b>\$ (182,878)</b>	<b>\$ (30,829)</b>	<b>\$ -</b>	<b>\$ (14,510)</b>	<b>\$ (1,755)</b>	<b>\$ (25)</b>	<b>\$ (948)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (26)</b>	<b>\$ -</b>
<b><u>Operating and Maintenance</u></b>															
	1815-1855	\$ 4,309,615	\$ 3,724,781	\$ 337,709	\$ 133,066	\$ 15,583	\$ -	\$ 11,943	\$ 45,699	\$ 662	\$ 40,152	\$ -	\$ -	\$ 20	\$ -
	1830 & 1835	\$ 1,290,243	\$ 1,162,509	\$ 90,270	\$ 10,896	\$ 252	\$ -	\$ 40	\$ 13,668	\$ 205	\$ 12,394	\$ -	\$ -	\$ 9	\$ -
	1850	\$ 207,794	\$ 186,898	\$ 14,997	\$ 1,777	\$ 21	\$ -	\$ 3	\$ 2,102	\$ 32	\$ 1,962	\$ -	\$ -	\$ -	\$ -
	1840 & 1845	\$ 1,425,125	\$ 1,284,088	\$ 99,650	\$ 12,024	\$ 278	\$ -	\$ 44	\$ 15,109	\$ 227	\$ 13,694	\$ -	\$ -	\$ 10	\$ -
	CWMC	\$ 881,674	\$ 672,878	\$ 116,973	\$ 82,782	\$ 7,356	\$ -	\$ 1,426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 259	\$ -
	CCA	\$ 284,466	\$ 255,288	\$ 20,490	\$ 2,518	\$ 55	\$ -	\$ 9	\$ 3,379	\$ 44	\$ 2,680	\$ -	\$ -	\$ 2	\$ -
	O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1830	\$ 177,135	\$ 159,948	\$ 12,004	\$ 1,421	\$ 35	\$ -	\$ 5	\$ 1,961	\$ 29	\$ 1,731	\$ -	\$ -	\$ 1	\$ -
	1835	\$ 210,001	\$ 188,798	\$ 15,154	\$ 1,862	\$ 41	\$ -	\$ 7	\$ 2,124	\$ 33	\$ 1,982	\$ -	\$ -	\$ 2	\$ -
	1855	\$ 387,265	\$ 316,910	\$ 39,968	\$ 21,023	\$ 718	\$ -	\$ 292	\$ 4,625	\$ 61	\$ 3,668	\$ -	\$ -	\$ -	\$ -
	1840	\$ 133,867	\$ 120,844	\$ 9,109	\$ 1,081	\$ 26	\$ -	\$ 4	\$ 1,474	\$ 22	\$ 1,306	\$ -	\$ -	\$ 1	\$ -
	1845	\$ 272,687	\$ 245,154	\$ 19,677	\$ 2,418	\$ 53	\$ -	\$ 9	\$ 2,758	\$ 43	\$ 2,574	\$ -	\$ -	\$ 2	\$ -
	1860	\$ 1,730,278	\$ 1,320,517	\$ 229,558	\$ 162,459	\$ 14,435	\$ -	\$ 2,799	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 509	\$ -
	<b>Sub-total</b>	<b>\$ 11,310,149</b>	<b>\$ 9,638,614</b>	<b>\$ 1,005,559</b>	<b>\$ 433,326</b>	<b>\$ 38,853</b>	<b>\$ -</b>	<b>\$ 16,580</b>	<b>\$ 92,900</b>	<b>\$ 1,357</b>	<b>\$ 82,143</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 817</b>	<b>\$ -</b>
<b><u>Billing and Collection</u></b>															
	CWNB	\$ 10,726,249	\$ 9,614,330	\$ 811,201	\$ 287,407	\$ 8,211	\$ -	\$ 1,319	\$ 1,890	\$ 1,204	\$ 329	\$ -	\$ -	\$ 357	\$ -
	CWMR	\$ 444,603	\$ 376,370	\$ 30,209	\$ 35,656	\$ 1,988	\$ -	\$ 322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58	\$ -
	BDHA	\$ 1,540,308	\$ 1,184,754	\$ 139,624	\$ 144,025	\$ 71,905	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Sub-total</b>	<b>\$ 12,711,160</b>	<b>\$ 11,175,454</b>	<b>\$ 981,033</b>	<b>\$ 467,088</b>	<b>\$ 82,104</b>	<b>\$ -</b>	<b>\$ 1,641</b>	<b>\$ 1,890</b>	<b>\$ 1,204</b>	<b>\$ 329</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 415</b>	<b>\$ -</b>
	<b>Sub Total Operating, Maintenance and Billing</b>	<b>\$ 24,021,309</b>	<b>\$ 20,814,068</b>	<b>\$ 1,986,592</b>	<b>\$ 900,414</b>	<b>\$ 120,957</b>	<b>\$ -</b>	<b>\$ 18,221</b>	<b>\$ 94,790</b>	<b>\$ 2,561</b>	<b>\$ 82,473</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,232</b>	<b>\$ -</b>
	<b>Amortization Expense - Customer Related</b>	<b>\$ 12,735,578</b>	<b>\$ 10,465,306</b>	<b>\$ 1,260,989</b>	<b>\$ 733,845</b>	<b>\$ 78,445</b>	<b>\$ -</b>	<b>\$ 37,950</b>	<b>\$ 83,262</b>	<b>\$ 1,202</b>	<b>\$ 73,129</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,449</b>	<b>\$ -</b>
	<b>Amortization Expense - General Plant assigned to Meters</b>	<b>\$ 4,482,049</b>	<b>\$ 3,907,664</b>	<b>\$ 367,771</b>	<b>\$ 114,554</b>	<b>\$ 5,663</b>	<b>\$ -</b>	<b>\$ 1,299</b>	<b>\$ 44,746</b>	<b>\$ 673</b>	<b>\$ 39,801</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (122)</b>	<b>\$ -</b>
	<b>Admin and General</b>	<b>\$ 24,647,180</b>	<b>\$ 21,257,842</b>	<b>\$ 2,075,947</b>	<b>\$ 969,478</b>	<b>\$ 130,441</b>	<b>\$ -</b>	<b>\$ 19,779</b>	<b>\$ 101,540</b>	<b>\$ 2,594</b>	<b>\$ 88,284</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,275</b>	<b>\$ -</b>
	<b>Allocated PILs</b>	<b>\$ 594,677</b>	<b>\$ 517,450</b>	<b>\$ 49,561</b>	<b>\$ 15,720</b>	<b>\$ 783</b>	<b>\$ -</b>	<b>\$ 180</b>	<b>\$ 5,806</b>	<b>\$ 85</b>	<b>\$ 5,109</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (17)</b>	<b>\$ -</b>
	<b>Allocated Debt Return</b>	<b>\$ 6,535,487</b>	<b>\$ 5,686,766</b>	<b>\$ 544,678</b>	<b>\$ 172,763</b>	<b>\$ 8,610</b>	<b>\$ -</b>	<b>\$ 1,977</b>	<b>\$ 63,806</b>	<b>\$ 930</b>	<b>\$ 56,144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (186)</b>	<b>\$ -</b>
	<b>Allocated Equity Return</b>	<b>\$ 11,688,847</b>	<b>\$ 10,170,893</b>	<b>\$ 974,168</b>	<b>\$ 308,990</b>	<b>\$ 15,399</b>	<b>\$ -</b>	<b>\$ 3,536</b>	<b>\$ 114,118</b>	<b>\$ 1,663</b>	<b>\$ 100,414</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (333)</b>	<b>\$ -</b>
	<b>PLCC Adjustment for Line Transformer</b>	<b>\$ 863,582</b>	<b>\$ 776,804</b>	<b>\$ 62,306</b>	<b>\$ 7,383</b>	<b>\$ 88</b>	<b>\$ -</b>	<b>\$ 12</b>	<b>\$ 8,783</b>	<b>\$ -</b>	<b>\$ 8,205</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>PLCC Adjustment for Primary Costs</b>	<b>\$ 6,447,825</b>	<b>\$ 5,795,951</b>	<b>\$ 465,778</b>	<b>\$ 57,454</b>	<b>\$ 1,254</b>	<b>\$ -</b>	<b>\$ 203</b>	<b>\$ 65,736</b>	<b>\$ -</b>	<b>\$ 61,395</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55</b>	<b>\$ -</b>
	<b>PLCC Adjustment for Secondary Costs</b>	<b>\$ 1,934,452</b>	<b>\$ 1,737,902</b>	<b>\$ 132,043</b>	<b>\$ 16,068</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,248</b>	<b>\$ -</b>	<b>\$ 28,191</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total</b>	<b>\$ 74,015,418</b>	<b>\$ 63,450,496</b>	<b>\$ 6,445,537</b>	<b>\$ 2,951,982</b>	<b>\$ 328,128</b>	<b>\$ -</b>	<b>\$ 68,218</b>	<b>\$ 411,544</b>	<b>\$ 9,683</b>	<b>\$ 346,613</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,216</b>	<b>\$ -</b>

Figures used in CA model based on historic loads scaled by 2021 monthly consumption forecasts  
See '2021 (Monthly Scaling)' tab. Results using annual scaling factors included for reference

	Residential	GS < 50 kW	GS > 50 < 1500	GS > 1500 < 5000	LU	Street Lighting	Sentinel Lighting	USL		standby
<b>1 CP</b>										
Transformation CP	498,428	117,727	464,152	110,159	84,759	-	-	1,383		412
Bulk Delivery CP	498,428	117,727	464,152	110,159	84,759	-	-	1,383		412
Total Sytem CP	498,428	117,727	464,152	110,159	84,759	-	-	1,383		412
<b>4 CP</b>										
Transformation CP	1,917,197	489,889	1,842,290	384,636	304,601	5,808	8	5,845		412
Bulk Delivery CP	1,917,197	489,889	1,842,290	384,636	304,601	5,808	8	5,845		412
Total Sytem CP	1,917,197	489,889	1,842,290	384,636	304,601	5,808	8	5,845		412
<b>12 CP</b>										
Transformation CP	4,905,357	1,316,881	5,119,659	1,090,578	884,827	31,331	53	18,342		642
Bulk Delivery CP	4,905,357	1,316,881	5,119,659	1,090,578	884,827	31,331	53	18,342		642
Total Sytem CP	4,905,357	1,316,881	5,119,659	1,090,578	884,827	31,331	53	18,342		642
<b>1NCP</b>										
Classification NCP from Load Data	575,660	145,496	498,153	125,654	95,229	6,444	15	1,896		1,152
Primary NCP	575,660	145,496	498,153	125,654	95,229	6,444	15	1,896		1,152
Line Transformer NCP	575,660	145,496	433,393	55,287	44,757	6,444	15	1,896		680
Secondary NCP	575,660	145,496	249,078	-	-	6,444	15	1,896		-
<b>4 NCP</b>										
Classification NCP from Load Data	2,133,287	561,644	1,967,131	486,541	374,664	23,998	58	7,492		412
Primary NCP	2,133,287	561,644	1,967,131	486,541	374,664	23,998	58	7,492		412
Line Transformer NCP	2,133,287	561,644	1,711,403	214,078	176,092	23,998	58	7,492		243
Secondary NCP	2,133,287	561,644	983,566	-	-	23,998	58	7,492		-
<b>12 NCP</b>										
Classification NCP from Load Data	5,508,979	1,531,293	5,508,529	1,295,932	1,012,783	62,128	142	21,161		642
Primary NCP	5,508,979	1,531,293	5,508,529	1,295,932	1,012,783	62,128	142	21,161		642
Line Transformer NCP	5,508,979	1,531,293	4,792,421	570,210	476,008	62,128	142	21,161		379
Secondary NCP	5,508,979	1,531,293	2,754,265	-	-	62,128	142	21,161		-