



EXHIBIT 7

COST ALLOCATION

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EXHIBIT 7: COST ALLOCATION

2.7 EXHIBIT 7: COST ALLOCATION

2.7.1 COST ALLOCATION STUDY REQUIREMENTS

Introduction

On September 29, 2006, the Ontario Energy Board (“Board”) issued its directions on Cost Allocation Methodology for Electricity Distributors (the “Directions”). On November 15, 2006, the Board issued the Cost Allocation Information Filing Guidelines for Electricity Distributors (the “Guidelines”), the Cost Allocation Model (the “Model”) and User Instructions (the “Instructions”) for the Model. Waterloo North Hydro Inc. (“WNH”) prepared a Cost Allocation Information Filing consistent with WNH’s understanding of the Directions, the Guidelines, the Model and the Instructions. WNH submitted this filing to the OEB on February 28, 2007.

One of the main objectives of the filing was to provide information on any apparent cross-subsidization among a distributor’s rate classifications. It was felt that this would give an indication of cross-subsidization from one class to another and this information would be useful as a tool in future rate applications.

In WNH’s 2011 COS (Cost of Service) Application (*EB-2010-0144*), the Model was updated to reflect 2011 Test Year costs, customer numbers and demand values. The 2011 demand values were based on the weather normalized load forecast used to design rates. The results of the 2011 Model was used to move the Revenue to Cost Ratios to be within the Board’s acceptable range as outlined in the “Report on Application of Cost

1 Allocation for Electricity Distributors” (the “Cost Allocation Report”) issued by the OEB on
2 November 28, 2007.

3
4 On September 2, 2010, the Board began a proceeding, *EB-2010-0219*, with the mandate
5 to review and revise the Cost Allocation policy as needed. On March 31, 2011, the Report
6 of the Board was released in relation to *EB-2010-0219* (“March Board Report”). In the
7 letter accompanying the report, the Board indicated that a working group would be formed
8 to revise the original Model to address the revision highlighted in the March Board Report.
9 On August 5, 2011, the Board released the new Cost Allocation Model and instructed
10 2012 COS filers to use the revised Model in their Applications. This model has been
11 subsequently updated by the Board with some minor revision on an annual basis.

12
13 In this Application, WNH has used the 2021 version of the Model released by the OEB on
14 May 20, 2020 to conduct a 2021 Test Year Cost Allocation study consistent with the
15 OEB’s cost allocation policies. The Model has been loaded with 2021 Test Year costs,
16 customer numbers and demand values for WNH. The 2021 demand values were
17 determined based on the description provided under the Load Profiles section of this
18 Exhibit. The various weighing factors used in the 2021 study have also been explained
19 below.

20 21 **Load Profiles**

22
23 In a letter dated June 12, 2015, the OEB requested distributors to be mindful of material
24 changes to load profiles and propose updates, as appropriate, in COS rate applications.
25 WNH proposes to use the same method as was used in the 2016 COS Application to
26 determine the demand data for the 2021 Model. This method involves applying a scaling
27 factor to the 2004 weather normalized volumes supporting the 2004 load profiles to
28 determine an estimate of the 2021 weather normalized load profiles. Then the same
29 method applied by Hydro One to the 2004 load profiles to determine the demand data for

1 the original cost allocation study, is applied to the 2021 load profiles to determine the
2 2021 demand data. For example, the 2016 Residential rate class forecasted consumption
3 was 408,868,804 kWh and the 2021 test year forecast is 395,056,934 kWh. Therefore,
4 the ratio of 2021 to 2016 consumption is 0.9662. This scaling factor is applied to all
5 Residential customer class hourly data from the 2016 load profile model, which is a
6 scaled-up version of the original 2004 profile. This process is repeated for all rate classes
7 with the exception of Embedded Distributor, which is described in section 2.7.1.1 of this
8 Exhibit.

9
10 WNH has provided an Excel spreadsheet named "Load profile model 2004 Hydro One
11 data scaled to 2021" as Attachment 7-2 to show how the 2021 demand data is
12 determined.

13
14 For the next COS application, WNH will review other load profiling methodologies that are
15 brought forward to the OEB and confirms that it intends to put plans in place to update its
16 load profile the next time a cost allocation model is filed. WNH anticipates that by the time
17 the next COS application is prepared, the OEB may prescribe a method to weather
18 normalize actual hourly data which WNH will be able to follow.

19 20 **Weighting Factors**

21
22 In Section 2.6.4 of the March Board Report, the Board stated that "default weighting
23 factors should now be utilized only in exceptional circumstances". Distributors are
24 therefore now expected to develop their own weighting factors. WNH has developed
25 weighting factors as outlined below based on discussions with staff experienced in the
26 subject area.

Weighting Factor for Services (Account 1855) (Sheet I5.2)

The analysis for the Services weighting factor included a review of WNH's internal policy in regards to the installation and cost recovery for Services. WNH has full costs for Services (USoA (Uniform System of Accounts) 1855) for Residential Customers only; all other classes pay for their own services via Contributed Capital USoA 1995/2440. The amount of contributed capital for GS<50kW customers is based on a flat rate per layout while GS>50kW customers pay actual costs. The flat rate per layout charged to GS<50kW customers generally covers most of the cost but in some scenarios it is only a partial recovery.

A weighting factor was determined by assigning the Residential customer class a factor of 1, as required, and determining the relative weights of the rest of the classes. As per Table 7-1, WNH applied a weighting factor of 1.0 for Residential and 0.6 for GS < 50 kW based on historical contributions received compared to total cost. GS > 50 kW has a factor of 0.0 since any costs are recovered fully through capital contributions received from those customers.

Table 7-1 - Weighting Factors for Services

Rate Class	Weighting Factors for Services
Residential	1.0
GS < 50 kW	0.6
GS > 50 kW	0
Large User	0
Street Lighting	0
Unmetered Scattered Load	0
Embedded Distributor	0

Weighting Factor for Billing and Collection (Accounts 5315 – 5340, except 5335)
(Sheet I5.2)

In determining the weighting factors for Billing and Collecting, an analysis of Accounts 5315 – 5340, except 5335, was conducted and costs were assigned to each class based on the specific nature of the costs. WNH assigned an allocator to each internal account number that flows into the Billing and Collecting USoA accounts. These accounts were allocated based on the number of customers, number of bills, billing complexity or a delinquency weighting. The delinquency weighting was derived by assigning a rating system to the level of collection activity of each customer and consolidating the results by rate class. Through this analysis, WNH was able to more closely assign a total cost per class. Weighting factors were then determined relative to the Residential factor of 1 as shown in Table 7-2.

Table 7-2 - Weighting Factors for Billing and Collection

Rate Class	Weighting Factors for Billing & Collecting
Residential	1.00
GS < 50 kW	1.34
GS > 50 kW	3.26
Large User	1.57
Street Lighting	0.97
Unmetered Scattered Load	0.97
Embedded Distributor	0.83

Installation Cost per Meter (Sheet I7.1)

WNH assessed the costs of installing meters using recent meter installation work orders and meter pricing data. Meter voltage, phase and size was taken into consideration and tracked separately. Installation costs are presented in Table 7-3 below.

WNH does not have any costs assigned to the Embedded Distributor rate class as it received the meter from HONI (Hydro One Networks Inc.) when WNH commenced as a Host Distributor in May 2006, thus, WNH has \$0 meter costs for this rate class.

Table 7-3 - Installation Cost per Meter

Meter Type	Installation Cost per Meter
Smart Meters <= 200A	\$ 188
Network Meter	\$ 242
Demand without IT (usually three-phase)	\$ 543
Three-phase - No demand <= 200A	\$ 543
Smart Meters >= 400A	\$ 692
Demand without IT >= 400A	\$ 692
Three-phase - No demand 120/208V	\$ 2,230
Demand with IT and Interval Capability - Secondary	\$ 2,784
Three-phase - No demand 347/600V	\$ 2,968
Demand with IT and Interval Capability - Primary	\$ 13,699
Demand with IT	\$ 20,690

Weighting Factor for Meter Reading (Sheet I7.2)

WNH completed an analysis of the costs included in meter reading and assigned the costs to the appropriate class based on the nature of the cost. Based on this activity analysis, WNH calculated the overall cost per class by customer and assigned a weighting of 1 for the meter reading costs related to Smart Meters for the Residential

class. The weighting factors for the remaining classes were then determined as a factor of the Residential class as shown in Table 7-4.

Table 7-4 - Weighting Factors for Meter Reading

Read Type	Weighting Factors for Meter Reading
Smart Meter	1
Smart Meter - ESM	1
Interval	38.79

Summary of Results and Proposed Changes

The data used in the updated Cost Allocation Model is consistent with WNH's cost data that supports the proposed 2021 Revenue Requirement outlined in this Application. Consistent with the Guidelines, WNH's assets were broken out into primary and secondary distribution functions using updated breakout. The breakout of Assets, Capital Contributions, Depreciation, Accumulated Depreciation, customer data and load data by primary, line transformer and secondary categories were developed from the best data available to WNH, its engineering records, and its customer and financial information systems. An Excel version of the updated Cost Allocation Model (Waterloo_Cost_Allocation_Model_2021_COS_20200630) has been included with the filed application material as Attachment 7-1. In addition, Attachment 7-1 outlines Input Sheets I-6 & I-8 and Output Sheets O-1 & O-2.

Capital Contributions, Depreciation and Accumulated Depreciation by USoA are consistent with the information provided in the 2021 continuity statement shown in Exhibit 2. The rate class customer data used in the updated Model is consistent with the 2021 customer forecast outlined in Exhibit 3. The load profiles for each rate class are the same as those used in the 2016 COS filing but have been scaled to match the 2021 load

forecast. In the 2016 COS WNH adjusted the load of the Large User rate class to reflect the transfer of one customer from the Large User rate class to the GS > 50 kW rate class. The load transferred between the classes was the 2004 load data. Table 7-5 outlines the scaling factors used by rate class.

WNH notes that the Embedded Distributor rate class did not have Demand allocated in Sheet I8 of the Cost Allocation Model in WNH's 2016 COS. The approach is described in more detail in section 2.7.1.1.

Table 7-5 - Load Profiling Scaling Factors

Rate Class	2004 Weather Normal Values used in 2016 COS	2021 Weather Normal Values (kWh)	Scaling Factor
Residential	407,120,602	395,056,934	97.0%
GS < 50 kW	189,377,470	195,573,807	103.3%
GS > 50 kW	632,881,276	697,140,723	110.2%
Large User	68,391,760	95,699,867	139.9%
Unmetered Scattered Load	3,407,792	2,947,114	86.5%
Street Lighting	7,260,573	3,347,727	46.1%
Embedded Distributor	-	41,857,714	0.0%
Total	1,308,439,473	1,431,623,886	109.4%

2.7.1.1 SPECIFIC CUSTOMER CLASS(ES)

Large General Service and Large Use Classes

In the Filing Requirements for Electricity Distribution Rate Applications – 2020 Edition for 2021 Rate Applications released on May 14, 2020 it was noted that, “as a reminder, the

1 treatment of the Transformer Ownership Allowance has been revised in the current
2 version of the cost allocation model, as compared to the version that the distributor may
3 have used in a previous rebasing application.” WNH has used the current version of the
4 Model for this Application.

5 6 **Embedded Distributor Class**

7
8 WNH became a Host Distributor on May 1, 2006 and Hydro One Networks Inc. (HONI)
9 became embedded to WNH at the Elmira Transformer Station (TS). Prior to this date,
10 WNH was embedded to HONI at this metering point. HONI owns and operates the Elmira
11 TS which is located inside the service area of WNH. WNH established an Embedded
12 Distributor Class in its 2011 COS. HONI owns the circuits that cross into WNH's service
13 territory and resides on WNH's poles. WNH receives pole rental revenue from HONI.
14 WNH does not have any capital costs invested in its Embedded Distributor rate class,
15 only operating costs.

16
17 WNH notes that it has not directly allocated its Embedded Distributor rate class costs, it
18 has maintained the same methodology it employed in its 2016 COS Cost Allocation
19 Model. This method only uses number of bills and a meter reading factor as inputs for the
20 Embedded Distributor class in the cost allocation model. Other input variables such as
21 number of customers and demand units are not used in the cost allocation model for this
22 class. This outcome of this method means such items as billing, collecting and meter
23 reading costs are allocated to the Embedded Distributor along with some administration
24 costs and general service capital.

25
26 In connection with preparing its rate application, WNH has consulted with HONI and
27 advised HONI that it is WNH's intent to allocate cost in the same manner as all of the
28 other rate classes which is consistent with the approved 2016 COS methodology and not

1 directly allocate costs to the Embedded Distributor rate class. WNH provided HONI with
2 the necessary supporting evidence. HONI concluded that:

3 *“Hydro One has reviewed the material provided by WNH. Based on the cost allocation*
4 *model and other evidence provided, I am fine with the proposed cost allocation*
5 *methodology used to develop the embedded distributor rates.”*

6 7 **Unmetered Loads**

8
9 On June 12, 2015 the OEB released their Report of the Board on Review of the Board’s
10 *Cost Allocation Policy for Unmetered Loads*, which amended section 2.4.6 of the DSC
11 (Distribution System Code). The amendment outlined a new cost allocation policy for the
12 street lighting rate class. A new “street lighting adjustment factor” will be used to allocate
13 costs to the street lighting rate class for primary and line transformer assets. The “street
14 lighting adjustment factor” replaces the “number of connections” allocator. The Model has
15 been updated to reflect the street lighting adjustment factor. WNH implemented these
16 changes in its 2016 COS Application and has continued to follow this policy in this 2021
17 Application.

18
19 WNH communicates with unmetered load customers, including Street Lighting
20 customers, to assist them in understanding the regulatory context in which distributors
21 operate and how it affects unmetered load customers. This communication takes place
22 on an on-going basis and is not driven by the rate application process, but regular
23 business practice.

24 25 **MicroFIT Class**

26
27 WNH is not proposing to include MicroFIT as a separate class in the cost allocation model
28 in 2021 and has adopted the generic rate provided by the OEB. On February 24, 2020,
29 the OEB issued the *Review of Fixed Monthly Charge for microFIT Generator Service*

1 *Classification (EB-2009-0326 and EB-2010-0219)*. It was stated that distributors that have
2 been approved for a rate that is a calculated value based on the previous approved \$5.40
3 province-wide rate should include a proposal to update the calculated charge based on
4 the updated province-wide rate of \$4.55 at the time of their next rate application. WNH
5 has integrated the new rate of \$4.55 in this Application.

6 7 **Standby Charges**

8
9 As noted in the Filing Requirements for Electricity Distribution Rate Applications - 2020
10 Edition for 2021 Rate Applications released on May 14, 2020, "Standby rates have been
11 approved on an interim basis since 2006 for most distributors.

12
13 A Standby Charge is billed by a distributor to a customer with load displacement facilities
14 behind its meter to compensate the distributor for the cost of maintaining the ability to
15 accommodate the total load of the customer at any time. The charge must not
16 inadvertently subsidize other customers or unduly burden the load displacement
17 customer.

18
19 WNH has previously not had Standby Charges included in its rate order however by the
20 effective date of the rates in this Application, WNH has determined that there will be ten
21 load displacement customers within its service territory who from time to time require
22 power from WNH, and will require capacity to exist for their load when their generation
23 is off. WNH believes that load displacement projects will increase within the next five
24 years causing loss of revenue for WNH and unfair increase in rates for other customers.
25 As noted in Board Staff's presentation released on March 12, 2019 "The current rate
26 design is leading to some customers avoiding paying for the system they require".

27
28 WNH recognizes "on April 2, 2015, the OEB issued a *Board Policy on Rate Design for*
29 *Electricity Residential Customers* in which the OEB indicated that it intends to remove

1 the Standby Charge when the new rate policy is implemented for commercial
2 customers.” WNH is in support of a generic policy across all Local Distribution
3 Companies (LDC’s) for behind the meter generation and storage, however, the case file
4 for Rate Design for Commercial and Industrial Customer (EB-2015-0043) was opened
5 on May 28, 2015 and there is no indication that a policy will be in place in the near term.
6 In the interim, WNH requests a Standby / Capacity Charge be added to the rate order to
7 be charged to the customers with current load displacement generation or storage and
8 future customers who install load generation or storage within WNH’s service territory
9 until a Board policy on rate design is complete.

10
11 As part of this Application, WNH has proposed a Capacity / Standby Charge for General
12 Service >50kW and Large Use customers who install load displacement generation or
13 storage. In this case, WNH would consult with the customer and determine that power
14 will be needed when the generation is not running. Assuming this is the case, a
15 contracted capacity reserve value would be established. On a monthly basis the peak
16 load taken by the customer will be determined by the load reading meter. The peak load
17 will be charged the distribution volumetric rate for the applicable rate class. If the load
18 taken is less than the contracted capacity reserve value, the difference between that
19 value and the load taken will be charged a Standby Charge which will be equivalent to
20 the distribution volumetric rate for the applicable rate class. If the load taken is equal to
21 or greater than the contracted capacity reserve value, the Standby Charge will not be
22 applied.

23
24 WNH has not included any load displacement adjustments to the Load Forecast for
25 these customers in Exhibit 3. Since the proposed approach makes the Standby Charge
26 equivalent to the distribution volumetric rate for the applicable rate class, proposed rates
27 in this Application inherently include this Standby Charge. Due to this, Revenue from
28 Standby Charges have not been separated from Distribution Volumetric Revenue.

1 The 10 customers who plan to have load displacement (including battery storage
2 facilities) for January 1, 2021 have been notified of the proposed change.

3
4 WNH had meetings with two customers who had follow up questions on the proposed
5 charges. The customers were satisfied with the proposed Standby / Capacity charge.
6 One customer followed up with the following email *"Thanks for your call on the standby
7 rate and I understand this process a little better. Looks like a fair approach from the
8 example that you sent."*

9 10 **2.7.1.2 NEW CUSTOMER CLASS(ES)**

11
12 WNH is not proposing to include a new customer class.

13 14 **2.7.1.3 ELIMINATED CUSTOMER CLASS(ES)**

15
16 WNH is not proposing to eliminate any customer class.

17 18 **2.7.2 CLASS REVENUE REQUIREMENTS**

19
20 The allocated cost by rate class for the 2016 COS filing and 2021 updated Model are
21 provided in the following Table 7-6 which is consistent with RRWF Sheet 11. Cost
22 Allocation.

**Table 7-6 - Allocated Cost – Consistent with RRWF Sheet 11. Cost Allocation:
Allocated Costs**

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 18,260,988	52.20%	\$ 22,709,871	54.66%
GS < 50 kW	\$ 5,261,206	15.04%	\$ 6,433,333	15.48%
GS > 50 kW	\$ 10,167,367	29.07%	\$ 11,010,096	26.50%
Large User	\$ 937,129	2.68%	\$ 1,050,402	2.53%
Unmetered Scattered Load	\$ 97,398	0.28%	\$ 120,662	0.29%
Street Lighting	\$ 254,785	0.73%	\$ 222,226	0.53%
Embedded Distributor	\$ 1,450	0.00%	\$ 2,165	0.01%
Total	\$ 34,980,323	100.00%	\$ 41,548,755	100.00%

The following Table 7-7 provides information on calculated class revenue which is consistent with RRWF Sheet 11. The resulting 2021 Proposed Base Revenue will be the amount used in Exhibit 8 to design the proposed distribution charges in this Application.

Table 7-7 - Calculated Class Revenue – Consistent with RRWF Sheet 11. Cost Allocation: Calculated Class Revenue

	Column 7B	Column 7C	Column 7D	Column 7E
Classes	2021 Base Revenue at Existing Rates	2021 Proposed Base Revenue Allocated at Existing Rates Proportion	2021 Proposed Base Revenue	Miscellaneous Revenue
Residential	\$ 19,891,127	\$ 21,314,531	\$ 21,315,456	\$ 1,444,376
GS < 50 kW	\$ 5,650,852	\$ 6,055,226	\$ 6,055,336	\$ 322,027
GS > 50 kW	\$ 10,054,729	\$ 10,774,244	\$ 10,774,523	\$ 422,745
Large User	\$ 806,266	\$ 863,962	\$ 863,967	\$ 40,429
Unmetered Scattered Load	\$ 113,541	\$ 121,666	\$ 120,471	\$ 6,783
Street Lighting	\$ 155,034	\$ 166,128	\$ 166,118	\$ 14,241
Embedded Distributor	\$ 2,174	\$ 2,330	\$ 2,216	\$ 67
Total	\$ 36,673,723	\$ 39,298,087	\$ 39,298,087	\$ 2,250,668

2.7.3 REVENUE-TO-COST RATIOS

The results of a Cost Allocation Model are typically presented in the form of Revenue to Cost Ratios. The ratio is shown by rate classification and is the percentage of Distribution Revenue collected by rate classification compared to the costs allocated to the classification. The percentage identifies the rate classifications that are being subsidized and those that are over-contributing. A percentage of less than 100% means the rate classification is under-contributing and is being subsidized by other classes of customers. A percentage of greater than 100% indicates the rate classification is over-contributing and is subsidizing other classes of customers.

In the March Board Report, the Board established what it considered to be the appropriate ranges of Revenue to Cost Ratios which are summarized in Table 7-8 below. In addition, Table 7-8 provides WNH's Revenue to Cost Ratios from the 2016 COS Application and the updated proposed 2021 Cost Allocation.

Table 7-8 Revenue to Cost Ratios – Consistent with RRWF Sheet 11. Cost

Allocation: Revenue to Cost Ratios

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2016	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
Rate Class	2016 Board Approved	2021 Updated Cost Allocation Study	2021 Proposed Ratios	Board Targets
	%	%	%	%
Residential	102.98%	100.22%	100.22%	85 - 115
GS < 50 kW	102.48%	99.13%	99.13%	80 - 120
GS > 50 kW	94.49%	101.70%	101.70%	80 - 120
Large User	85.00%	86.10%	86.10%	85 - 115
Unmetered Scattered Load	120.00%	106.45%	105.46%	80 - 120
Street Lighting	102.98%	81.16%	81.16%	80 - 120
Embedded Distributor	100.00%	110.72%	105.45%	80 - 120

The 2021 Cost Allocation Model indicates the Revenue to Cost Ratios for all classes are within the Board's range. The Board has not set a target range for the Embedded Distributor rate class so WNH has assumed a range of 80 - 120%. WNH is proposing to maintain status quo ratios. Slight differences are due to rounding.



ATTACHMENT 7-1

COST ALLOCATION MODEL



Ontario Energy Board

2021 Cost Allocation Model

EB-2020-0059

Sheet I6.1 Revenue Worksheet - Initial Application

Total kWhs from Load Forecast	1,431,623,886
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Total kW from Load Forecast	2,046,258
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Deficiency/sufficiency (RRWF 8. cell F51)	- 2,624,364
--------------------------------------------	-------------

Miscellaneous Revenue (RRWF 5. cell F48)	2,250,668
------------------------------------------	-----------

			1	2	3	6	7	9	10
	ID	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Billing Data									
Forecast kWh	CEN	1,431,623,886	395,056,934	195,573,807	697,140,723	95,699,867	3,347,727	2,947,114	41,857,714
Forecast kW	CDEM	2,046,258			1,764,636	169,287	9,302		103,033
Forecast kW, included in CDEM, of customers receiving line transformer allowance		1,004,178		95,763	908,415				
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	1,422,407,859	395,056,934	195,573,807	687,924,696	95,699,867	3,347,727	2,947,114	41,857,714
Existing Monthly Charge			\$32.05	\$33.71	\$125.96	\$7,359.96	\$0.35	\$11.20	
Existing Distribution kWh Rate				\$0.0168				\$0.0139	
Existing Distribution kW Rate					\$5.3438	\$4.2410	\$9.8917		\$0.0211
Existing TOA Rate				\$0.60	\$0.60				
Additional Charges									
Distribution Revenue from Rates		\$37,276,230	\$19,891,127	\$5,708,310	\$10,599,778	\$806,266	\$155,034	\$113,541	\$2,174
Transformer Ownership Allowance		\$602,507	\$0	\$57,458	\$545,049	\$0	\$0	\$0	\$0
Net Class Revenue	CREV	\$36,673,723	\$19,891,127	\$5,650,852	\$10,054,729	\$806,266	\$155,034	\$113,541	\$2,174

2021 Cost Allocation Model

EB-2020-0059
Sheet I6.2 Customer Data Worksheet - Initial Application

			1	2	3	6	7	9	10
	ID	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Billing Data									
Bad Debt 3 Year Historical Average	BDHA	\$196,915	\$91,960	\$29,751	\$75,205	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$189,237	\$110,514	\$33,642	\$44,202	\$0	\$167	\$712	\$0
Number of Bills	CNB	702,048	620,628	71,868	9,288	12	72	168	12
Number of Devices	CDEV						15,005		
Number of Connections (Unmetered)	CCON	2,612					2,072	540	
Total Number of Customers	CCA	58,504	51,719	5,989	774	1	6	14	1
Bulk Customer Base	CCB	-							
Primary Customer Base	CCP	58,995	51,719	5,989	774	1	498	14	
Line Transformer Customer Base	CCLT	56,114	49,632	5,352	618		498	14	
Secondary Customer Base	CCS	50,243	46,217	3,659	353			14	
Weighted - Services	CWCS	48,412	46,217	2,195	-	-	-	-	-
Weighted Meter -Capital	CWMC	16,083,061	10,133,665	3,608,481	2,320,225	20,690	-	-	-
Weighted Meter Reading	CWMR	64,908	51,719	5,989	7,123	39	-	-	39
Weighted Bills	CWNB	747,472	620,628	96,303	30,279	19	70	163	10

Bad Debt Data

Historic Year:	2017	153,498	94,471	40,589	18,438				
Historic Year:	2018	104,405	58,432	19,367	26,606				
Historic Year:	2019	332,843	122,977	29,296	180,570				
Three-year average		196,915	91,960	29,751	75,205	-	-	-	-

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	51,719	331,761	49,632	318,374
Street Light	15,005	3,192	15,005	3,192

Street Lighting Adjustment Factors	
Primary	30.1542
Line Transformer	30.1543

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Sheet 18 Demand Data Worksheet - Initial Application

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			1	2	3	6	7	9	10
			Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
CP									
Sanity Check			Check 4 CP	Pass	Pass	Pass	Check 4CP and 12CP	Check 4CP and 12CP	Pass
CO-INCIDENT PEAK									
1 CP									
Transformation CP	TCP1	248,436	62,960	50,930	118,895	15,327	-	324	
Bulk Delivery CP	BCP1	-							
Total Sytem CP	DCP1	248,436	62,960	50,930	118,895	15,327	-	324	
4 CP									
Transformation CP	TCP4	939,625	268,690	175,395	434,194	58,398	1,582	1,366	
Bulk Delivery CP	BCP4	-							
Total Sytem CP	DCP4	939,625	268,690	175,395	434,194	58,398	1,582	1,366	
12 CP									
Transformation CP	TCP12	2,637,484	749,271	486,251	1,231,950	161,699	4,292	4,021	
Bulk Delivery CP	BCP12	-							
Total Sytem CP	DCP12	2,637,484	749,271	486,251	1,231,950	161,699	4,292	4,021	
NON CO INCIDENT PEAK									
1 NCP									
Sanity Check			Pass	Pass	Pass	Pass	Pass	Pass	Pass
Classification NCP from Load Data Provider	DNCP1	279,958	85,523	52,235	122,306	18,729	803	362	
Primary NCP	PNCP1	279,958	85,523	52,235	122,306	18,729	803	362	
Line Transformer NCP	LTNCP1	227,571	82,072	46,679	97,655		803	362	
Secondary NCP	SNCP1	164,480	76,425	31,913	55,780			362	
4 NCP									
Classification NCP from Load Data Provider	DNCP4	1,075,370	331,761	196,904	471,665	70,421	3,192	1,427	
Primary NCP	PNCP4	1,075,370	331,761	196,904	471,665	70,421	3,192	1,427	
Line Transformer NCP	LTNCP4	875,555	318,374	175,961	376,601		3,192	1,427	
Secondary NCP	SNCP4	633,306	296,467	120,299	215,113			1,427	
12 NCP									
Classification NCP from Load Data Provider	DNCP12	2,960,279	892,415	525,689	1,340,079	188,680	9,302	4,114	
Primary NCP	PNCP12	2,960,279	892,415	525,689	1,340,079	188,680	9,302	4,114	
Line Transformer NCP	LTNCP12	2,409,582	856,404	469,776	1,069,986		9,302	4,114	
Secondary NCP	SNCP12	1,733,936	797,478	321,171	611,173			4,114	

2021 Cost Allocation Model

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Sheet 01 Revenue to Cost Summary Worksheet - Initial Application
Instructions:

Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets	Total	1	2	3	6	7	9	10
		Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
crev Distribution Revenue at Existing Rates	\$36,673,723	\$19,891,127	\$5,650,852	\$10,054,729	\$806,266	\$155,034	\$113,541	\$2,174
mi Miscellaneous Revenue (mi)	\$2,250,668	\$1,444,377	\$322,027	\$422,744	\$40,429	\$14,241	\$6,783	\$67
Miscellaneous Revenue Input equals Output								
Total Revenue at Existing Rates	\$38,924,392	\$21,335,505	\$5,972,879	\$10,477,473	\$846,695	\$169,274	\$120,324	\$2,241
Factor required to recover deficiency (1 + D)	1.0716							
Distribution Revenue at Status Quo Rates	\$39,298,088	\$21,314,533	\$6,055,226	\$10,774,244	\$863,962	\$166,128	\$121,666	\$2,330
Miscellaneous Revenue (mi)	\$2,250,668	\$1,444,377	\$322,027	\$422,744	\$40,429	\$14,241	\$6,783	\$67
Total Revenue at Status Quo Rates	\$41,548,756	\$22,758,910	\$6,377,253	\$11,196,988	\$904,391	\$180,368	\$128,449	\$2,397
Expenses								
di Distribution Costs (di)	\$7,359,245	\$3,818,108	\$1,115,789	\$2,135,257	\$223,881	\$42,269	\$23,636	\$303
cu Customer Related Costs (cu)	\$3,991,594	\$3,142,463	\$530,850	\$299,238	\$969	\$13,686	\$4,036	\$352
ad General and Administration (ad)	\$4,897,838	\$2,930,620	\$719,099	\$1,107,171	\$103,300	\$24,808	\$12,565	\$276
dep Depreciation and Amortization (dep)	\$11,100,528	\$5,652,079	\$1,823,453	\$3,231,727	\$299,848	\$59,353	\$33,557	\$511
INPUT PILs (INPUT)	\$889,324	\$448,847	\$140,552	\$265,347	\$26,455	\$5,143	\$2,935	\$45
INT Interest	\$4,971,349	\$2,509,071	\$785,688	\$1,483,296	\$147,886	\$28,747	\$16,408	\$253
Total Expenses	\$33,209,878	\$18,501,188	\$5,115,430	\$8,522,035	\$802,340	\$174,005	\$93,139	\$1,740
Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI Allocated Net Income (NI)	\$8,338,878	\$4,208,684	\$1,317,903	\$2,488,061	\$248,062	\$48,220	\$27,523	\$424
Revenue Requirement (includes NI)	\$41,548,756	\$22,709,872	\$6,433,333	\$11,010,097	\$1,050,402	\$222,226	\$120,662	\$2,165
Revenue Requirement Input equals Output								
Rate Base Calculation								
Net Assets								
dp Distribution Plant - Gross	\$441,993,743	\$231,715,349	\$68,937,276	\$125,817,385	\$11,438,351	\$2,607,015	\$1,448,565	\$29,802
gp General Plant - Gross	\$43,445,419	\$22,586,801	\$6,763,356	\$12,525,339	\$1,158,377	\$263,007	\$146,708	\$1,830
accum dep Accumulated Depreciation	(\$197,002,769)	(\$103,542,948)	(\$30,894,505)	(\$55,722,525)	(\$5,111,541)	(\$1,097,757)	(\$613,403)	(\$20,092)
co Capital Contribution	(\$59,880,503)	(\$35,247,781)	(\$8,709,054)	(\$14,530,914)	(\$718,250)	(\$447,797)	(\$226,707)	\$0
Total Net Plant	\$228,555,889	\$115,511,421	\$36,097,073	\$68,089,286	\$6,766,936	\$1,324,468	\$755,164	\$11,540
Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP Cost of Power (COP)	\$198,811,389	\$55,437,040	\$27,310,067	\$96,006,756	\$13,343,553	\$466,778	\$410,920	\$5,836,274
OM&A Expenses	\$16,248,677	\$9,891,191	\$2,365,738	\$3,541,667	\$328,150	\$80,763	\$40,238	\$931
Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$215,060,066	\$65,328,231	\$29,675,805	\$99,548,423	\$13,671,703	\$547,541	\$451,158	\$5,837,205
Working Capital	\$16,129,505	\$4,899,617	\$2,225,685	\$7,466,132	\$1,025,378	\$41,066	\$33,837	\$437,790
Total Rate Base	\$244,685,394	\$120,411,039	\$38,322,759	\$75,555,418	\$7,792,314	\$1,365,534	\$789,001	\$449,330
Rate Base Input equals Output								
Equity Component of Rate Base	\$97,874,158	\$48,164,416	\$15,329,104	\$30,222,167	\$3,116,926	\$546,214	\$315,600	\$179,732
Net Income on Allocated Assets	\$8,338,878	\$4,257,722	\$1,261,823	\$2,674,952	\$102,052	\$6,363	\$35,310	\$656
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	\$8,338,878	\$4,257,722	\$1,261,823	\$2,674,952	\$102,052	\$6,363	\$35,310	\$656
RATIOS ANALYSIS								
REVENUE TO EXPENSES STATUS QUO%	100.00%	100.22%	99.13%	101.70%	86.10%	81.16%	106.45%	110.72%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$2,624,365)	(\$1,374,367)	(\$460,454)	(\$532,624)	(\$203,707)	(\$52,952)	(\$338)	\$76
Deficiency Input equals Output								
STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	\$49,038	(\$56,080)	\$186,891	(\$146,011)	(\$41,857)	\$7,787	\$232
RETURN ON EQUITY COMPONENT OF RATE BASE	8.52%	8.84%	8.23%	8.85%	3.27%	1.16%	11.19%	0.37%

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1	2	3	6	7	9	10
	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Customer Unit Cost per month - Avoided Cost	\$6.19	\$11.13	\$43.27	\$210.79	\$0.54	\$0.53	\$29.14
Customer Unit Cost per month - Directly Related	\$8.29	\$14.33	\$55.23	\$254.25	\$0.79	\$0.81	\$41.44
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$23.32	\$26.74	\$78.02	\$429.78	\$6.89	\$11.72	\$114.38
Existing Approved Fixed Charge	\$32.05	\$33.71	\$125.96	\$7,359.96	\$0.35	\$11.20	\$0.00

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

		1	2	3	6	7	9	10
	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
General Plant - Gross Assets	\$43,445,419	\$22,586,801	\$6,763,356	\$12,525,339	\$1,158,377	\$263,007	\$146,708	\$1,830
General Plant - Accumulated Depreciation	(\$33,049,487)	(\$17,182,069)	(\$5,144,972)	(\$9,528,186)	(\$881,192)	(\$200,073)	(\$111,603)	(\$1,392)
General Plant - Net Fixed Assets	\$10,395,932	\$5,404,732	\$1,618,384	\$2,997,153	\$277,185	\$62,934	\$35,105	\$438
General Plant - Depreciation	\$1,628,328	\$846,550	\$253,490	\$469,448	\$43,416	\$9,857	\$5,499	\$69
Total Net Fixed Assets Excluding General Plant	\$218,159,958	\$110,106,690	\$34,478,689	\$65,092,133	\$6,489,752	\$1,261,534	\$720,058	\$11,102
Total Administration and General Expense	\$4,897,838	\$2,930,620	\$719,099	\$1,107,171	\$103,300	\$24,808	\$12,565	\$276
Total O&M	\$11,350,839	\$6,960,571	\$1,646,639	\$2,434,495	\$224,850	\$55,955	\$27,673	\$655



Ontario Energy Board

2021 Cost Allocation Model

Cost Allocation Model (CA Model) Version 1.0

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 1.0 is designed for use with 2021 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.

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

- 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 2021 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.

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

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 applied as the default for account 4751 on sheet E4. This allocator is used to allocated the Smart Metering Entity (SME) charges to the GS < 50 kW and Residential classes, only, on the basis of the number of customers.

Worksheet E3

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

- 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



Ontario Energy Board

2021 Cost Allocation Model

Sheet 11 Utility Information Sheet

Version

Name of LDC: Waterloo North Hydro Inc.

Application EB Number: EB-2020-0059

Date of Application: June 30, 2020

Contact Information:

Name: Albert P. Singh

Title: VP Finance & CFO

Phone Number: 519-888-5542

E-Mail Address: asingh@wnhydro.com

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

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

Brief Description of Each Worksheet's Function

INPUTS	I1	Intro	Brief explanation of what the pages do.
	I2	LDC data and Classes	Enter LDC specific information and number of classes etc
	I3	TB Data	Forecast Trial Balance
	I4	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary
	I5.1	Misc Data	Input for miscellaneous data where necessary - TBD
	I5.2	Weighting Factors	Input for weighting factors to be applied to billing and services
	I6.1	Revenue	Input rates and volumes for working up revenue
	I6.2	Customer Data	Input customer related data for generating customer allocators
	I7.1	Meter Capital	Input meter related data for calculating capital costs weighing factors
	I7.2	Meter Reading	Input meter related data for calculating meter reading weighing factors
OUTPUTS	I8	Demand Data	Input demand allocators using load data and making LDC specific adjustments
	I9	Direct Allocation	
	O1	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
	O2	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
	O2.1	Line Transformer PLCC Adjustment	
	O2.2	Primary Cost PLCC Adjustment	
	O2.3	Secondary Cost PLCC Adjustment	
	O3.1	Line Tran Unit Cost	
	O3.2	Substat Tran Unit Cost	
	O3.3	Primary Cost Pool	
	O3.4	Secondary Cost Pool	
	O3.5	USL Metering Credit	
	O3.6	MicroFIT Charges	
	O4	Summary by Class	Output showing summary of all allocation by class and by US of A
	O5	Detail by Class	Output showing details of individual allocation by class and by USofA
	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

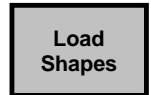
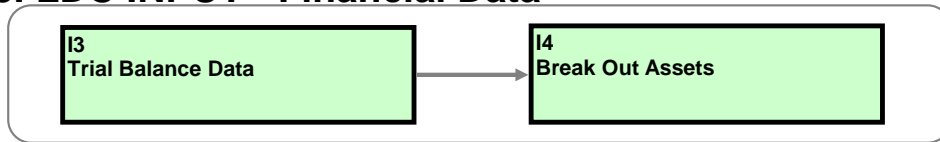
1. GENERAL

I1
General

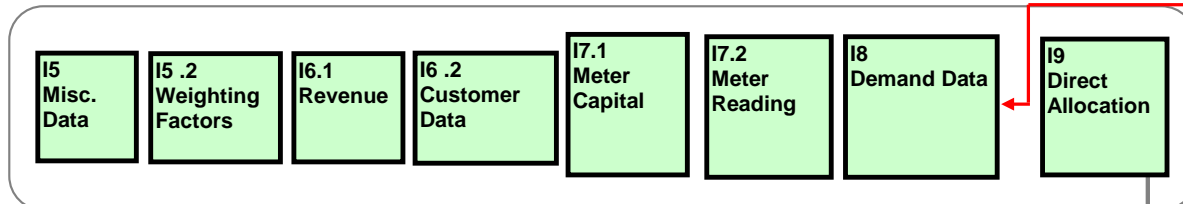
2. LDC INPUT - Rate Classes

I2
Rate Classes
Declaration

3. LDC INPUT - Financial Data



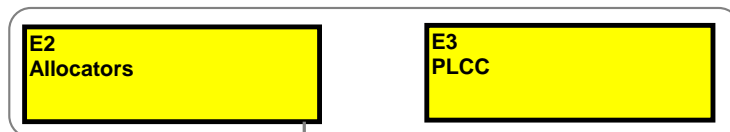
4. LDC INPUT - Customer Data and Operating Stats



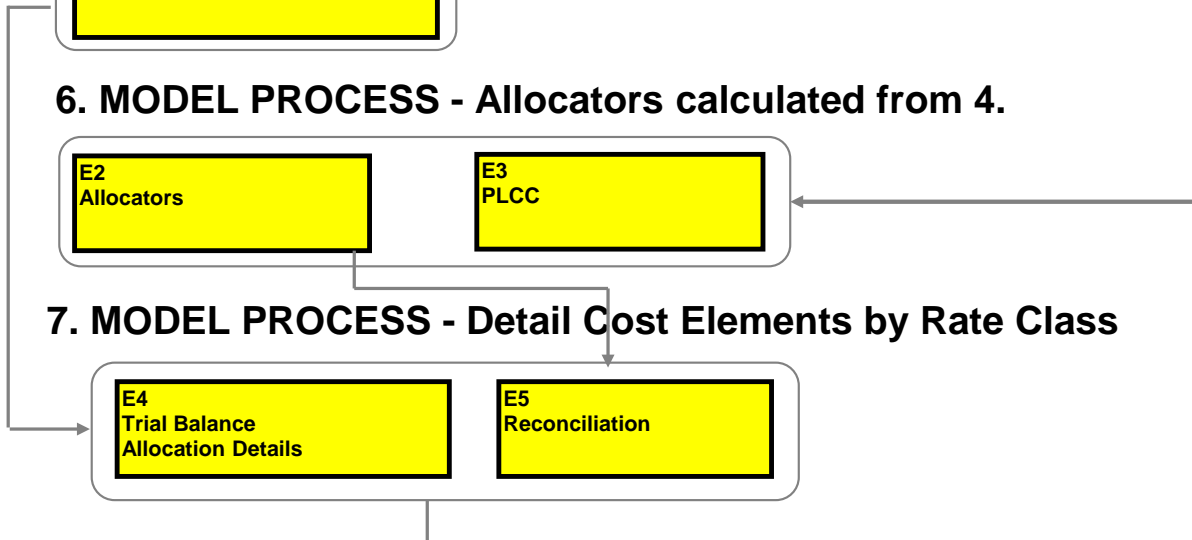
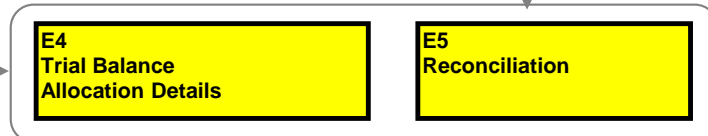
5. MODEL PROCESS - Categorization - OEB Defaults



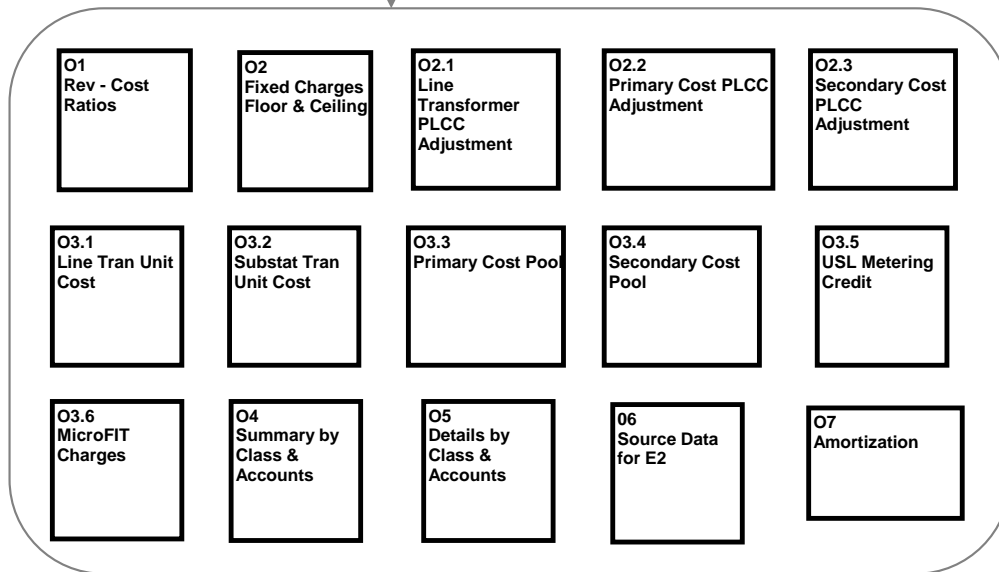
6. MODEL PROCESS - Allocators calculated from 4.



7. MODEL PROCESS - Detail Cost Elements by Rate Class



8. MODEL OUTPUT- Summaries by Rate Class





Ontario Energy Board

2021 Cost Allocation Model

EB-2020-0059

Sheet 12 Class Selection - Initial Application

Instructions:

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

Step 2: Please input your proposed rate classes.

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

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

2020-06-30

Please provide summary identification of this Run

Initial Application

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

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



Ontario Energy Board

2021 Cost Allocation Model

EB-2020-0059

Sheet I3 Trial Balance Data

Comparisons with RRWF

RRWF Reference:

9. cell F23

9. cell F19

9. cell F22

9. cell F25

4. cell G19

Return on Deemed Equity	\$8,338,878
Income Taxes (Grossed up)	\$889,324
Deemed Interest Expense	\$4,971,349
Service Revenue Requirement	\$41,548,755
Revenue Requirement to be Used in this model (\$)	\$41,548,755
Rate Base (\$)	\$244,685,394
Rate Base to be Used in this model (\$)	\$244,685,394

From this Sheet

\$41,548,755

\$244,685,394

Differences?

Rev Req Matches

Rate Base Matches

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
1005	Cash	\$0				\$0
1010	Cash Advances and Working Funds	\$1,000				\$1,000
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	\$693				\$693
1100	Customer Accounts Receivable	\$20,465,257				\$20,465,257
1102	Accounts Receivable - Services	\$260,858				\$260,858
1104	Accounts Receivable - Recoverable Work	(\$22,144)				(\$22,144)
1105	Accounts Receivable - Merchandise, Jobbing, etc.	\$0				\$0
1110	Other Accounts Receivable	\$0				\$0
1120	Accrued Utility Revenues	\$18,703,234				\$18,703,234
1130	Accumulated Provision for Uncollectible Accounts--Credit	(\$200,000)				(\$200,000)
1140	Interest and Dividends Receivable	\$0				\$0
1150	Rents Receivable	\$0				\$0
1170	Notes Receivable	\$0				\$0
1180	Prepayments	\$640,759				\$640,759
1190	Miscellaneous Current and Accrued Assets	\$20,744				\$20,744
1200	Accounts Receivable from Associated Companies	\$0				\$0
1210	Notes Receivable from Associated Companies	\$0				\$0
1305	Fuel Stock	\$54,699				\$54,699
1330	Plant Materials and Operating Supplies	\$3,622,529				\$3,622,529
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	(\$296,478)				(\$296,478)
1510	Preliminary Survey and Investigation Charges	\$0				\$0
1515	Emission Allowance Inventory	\$0				\$0
1516	Emission Allowances Withheld	\$0				\$0
1518	RCVARetail	(\$28,309)				(\$28,309)
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	(\$11,325)				(\$11,325)
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	(\$1,142)				(\$1,142)
1550	LV Variance Account	\$106,636				\$106,636
1555	Smart Meter Capital and Recovery Variance Account	(\$26,528)				(\$26,528)
1556	Smart Meter OM&A Variance Account	(\$69,139)				(\$69,139)
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	\$332,283				\$332,283
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	\$34,187				\$34,187
1580	RSVAWMS	(\$985,368)				(\$985,368)
1582	RSVAONE-TIME	\$0				\$0
1584	RSVANW	\$155,206				\$155,206
1586	RSVACN	\$299,211				\$299,211
1588	RSVAPOWER	\$336,980				\$336,980
1589	RSVA-GA	\$989,920				\$989,920
1590	Recovery of Regulatory Asset Balances	\$0				\$0
1592	2006 PILs Variance	\$0				\$0
1595	Reg Balance Control Account	(\$336,756)				(\$336,756)
1605	Electric Plant in Service - Control Account	\$0				\$0
1606	Organization	\$0				\$0
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	\$2,300,541				\$2,300,541
1806	Land Rights	\$1,252,118				\$1,252,118
1808	Buildings and Fixtures	\$31,590,087				\$31,590,087
1810	Leasehold Improvements	\$0				\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$35,945,237				\$35,945,237
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$5,336,540				\$5,336,540
1825	Storage Battery Equipment	\$0				\$0
1830	Poles, Towers and Fixtures	\$94,204,063				\$94,204,063
1835	Overhead Conductors and Devices	\$53,566,201				\$53,566,201
1840	Underground Conduit	\$28,002,164				\$28,002,164
1845	Underground Conductors and Devices	\$63,751,921				\$63,751,921
1850	Line Transformers	\$75,968,098				\$75,968,098

1855	Services	\$32,550,073				\$32,550,073
1860	Meters	\$17,526,698				\$17,526,698
	blank row	\$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	\$0				\$0
1910	Leasehold Improvements	\$0				\$0
1915	Office Furniture and Equipment	\$1,939,338				\$1,939,338
1920	Computer Equipment - Hardware	\$5,287,151				\$5,287,151
1925	Computer Software	\$12,147,087				\$12,147,087
1930	Transportation Equipment	\$10,336,196				\$10,336,196
1935	Stores Equipment	\$762,911				\$762,911
1940	Tools, Shop and Garage Equipment	\$1,743,371				\$1,743,371
1945	Measurement and Testing Equipment	\$1,038,278				\$1,038,278
1950	Power Operated Equipment	\$0				\$0
1955	Communication Equipment	\$635,827				\$635,827
1960	Miscellaneous Equipment	\$2,969,103				\$2,969,103
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	\$6,586,156				\$6,586,156
1985	Sentinel Lighting Rental Units	\$0				\$0
1990	Other Tangible Property	\$0				\$0
1995	Contributions and Grants - Credit	(\$59,880,503)				(\$59,880,503)
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	\$834,656				\$834,656
2050	Completed Construction Not Classified--Electric	\$0				\$0
2055	Construction Work in Progress--Electric	\$2,465,442				\$2,465,442
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	(\$187,907,627)				(\$187,907,627)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	(\$9,095,143)				(\$9,095,143)
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	(\$27,074,174)				(\$27,074,174)
2208	Customer Credit Balances	(\$1,177,913)				(\$1,177,913)
2210	Current Portion of Customer Deposits	(\$3,037,000)				(\$3,037,000)
2215	Dividends Declared	\$0				\$0
2220	Miscellaneous Current and Accrued Liabilities	(\$2,083,817)				(\$2,083,817)
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	(\$5,694,000)				(\$5,694,000)
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	(\$877,413)				(\$877,413)
2292	Payroll Deductions / Expenses Payable	\$140,797				\$140,797
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	(\$99,804)				(\$99,804)
2296	Future Income Taxes - Current	\$0				\$0
2305	Accumulated Provision for Injuries and Damages	\$0				\$0
2306	Employee Future Benefits	(\$4,737,934)				(\$4,737,934)
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	\$0				\$0
2325	Obligations Under Capital Lease--Non-Current	\$0				\$0
2330	Development Charge Fund	\$0				\$0
2335	Long Term Customer Deposits	(\$4,232,000)				(\$4,232,000)
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	\$447,148				\$447,148
2405	Other Regulatory Liabilities	(\$96,254)				(\$96,254)
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	(\$33,513,211)				(\$33,513,211)
2510	Debenture Advances	\$0				\$0
2515	Reacquired Bonds	\$0				\$0
2520	Other Long Term Debt	\$0				\$0
2525	Term Bank Loans - Long Term Portion	(\$80,453,000)				(\$80,453,000)
2530	Ontario Hydro Debt Outstanding - Long Term Portion	\$0				\$0
2550	Advances from Associated Companies	\$0				\$0

3005	Common Shares Issued	(\$26,887,104)				(\$26,887,104)
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	(\$82,831,896)				(\$82,831,896)
3046	Balance Transferred From Income	\$0	\$0		\$0	(\$8,338,878)
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	(\$46,782,279)				(\$46,782,279)
4010	Commercial Energy Sales	\$0				\$0
4015	Industrial Energy Sales	\$0				\$0
4020	Energy Sales to Large Users	(\$13,290,653)				(\$13,290,653)
4025	Street Lighting Energy Sales	(\$428,054)				(\$428,054)
4030	Sentinel Lighting Energy Sales	\$0				\$0
4035	General Energy Sales	(\$115,667,125)				(\$115,667,125)
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	(\$3,227,290)				(\$3,227,290)
4060	Interdepartmental Energy Sales	\$0				\$0
4062	Billed WMS	(\$5,746,032)				(\$5,746,032)
4064	Billed-One-Time	\$0				\$0
4066	Billed NW	(\$10,139,830)				(\$10,139,830)
4068	Billed CN	(\$3,412,896)				(\$3,412,896)
4069	Billed LV	(\$841,716)				(\$841,716)
4080	Distribution Services Revenue	(\$38,826,988)				(\$38,826,988)
4082	Retail Services Revenues	(\$36,000)				(\$36,000)
4084	Service Transaction Requests (STR) Revenues	\$18,000				\$18,000
4086	SSS Admin Charge	(\$172,012)				(\$172,012)
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	(\$520,319)				(\$520,319)
4215	Other Utility Operating Income	\$0				\$0
4220	Other Electric Revenues	\$0				\$0
4225	Late Payment Charges	(\$144,453)				(\$144,453)
4230	Sales of Water and Water Power	\$0				\$0
4235	Miscellaneous Service Revenues	\$0				\$0
4235-1	Account Set Up Charges	(\$382,269)				(\$382,269)
4235-90	Miscellaneous Service Revenues - Residual	\$0				\$0
4240	Provision for Rate Refunds	\$0				\$0
4245	Government Assistance Directly Credited to Income	(\$847,613)				(\$847,613)
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	\$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	\$0				\$0
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	(\$764,470)				(\$764,470)
4380	Expenses of Non-Utility Operations	\$749,397				\$749,397
4385	Non-Utility Rental Income	\$0				\$0
4390	Miscellaneous Non-Operating Income	(\$95,929)				(\$95,929)
4395	Rate-Payer Benefit Including Interest	\$0				\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0				\$0
4405	Interest and Dividend Income	(\$55,000)				(\$55,000)
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	\$180,166,595			\$180,166,595
4708	Charges-WMS	\$5,219,756			\$5,219,756
4710	Cost of Power Adjustments	\$0			\$0
4712	Charges-One-Time	(\$724,487)			(\$724,487)
4714	Charges-NW	\$9,788,482			\$9,788,482
4715	System Control and Load Dispatching	\$0			\$0
4716	Charges-CN	\$3,519,327			\$3,519,327
4720	Other Expenses	\$0			\$0
4725	Competition Transition Expense	\$0			\$0
4730	Rural Rate Assistance Expense	\$0			\$0
4750	Charges-LV	\$447,000			\$447,000
4751	Charges - Smart Metering Entity Charge	\$394,716			\$394,716
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	\$1,389,506			\$1,389,506
5010	Load Dispatching	\$1,137,034			\$1,137,034
5012	Station Buildings and Fixtures Expense	\$223,135			\$223,135
5014	Transformer Station Equipment - Operation Labour	\$172,517			\$172,517
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$96,218			\$96,218
5016	Distribution Station Equipment - Operation Labour	\$216,911			\$216,911
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$103,998			\$103,998
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$673,384			\$673,384
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$285,800			\$285,800
5030	Overhead Subtransmission Feeders - Operation	\$0			\$0
5035	Overhead Distribution Transformers- Operation	\$3,210			\$3,210
5040	Underground Distribution Lines and Feeders - Operation Labour	\$71,100			\$71,100
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$31,448			\$31,448
5050	Underground Subtransmission Feeders - Operation	\$0			\$0
5055	Underground Distribution Transformers - Operation	\$4,490			\$4,490
5060	Street Lighting and Signal System Expense	\$0			\$0
5065	Meter Expense	\$457,709			\$457,709
5070	Customer Premises - Operation Labour	\$0			\$0
5075	Customer Premises - Materials and Expenses	\$396,878			\$396,878
5085	Miscellaneous Distribution Expense	\$1,047,083			\$1,047,083
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0			\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0			\$0
5096	Other Rent	\$0			\$0
5105	Maintenance Supervision and Engineering	\$493,027			\$493,027
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$32,023			\$32,023
5112	Maintenance of Transformer Station Equipment	\$39,357			\$39,357
5114	Maintenance of Distribution Station Equipment	\$44,173			\$44,173
5120	Maintenance of Poles, Towers and Fixtures	\$317,521			\$317,521
5125	Maintenance of Overhead Conductors and Devices	\$142,200			\$142,200
5130	Maintenance of Overhead Services	\$71,473			\$71,473
5135	Overhead Distribution Lines and Feeders - Right of Way	\$405,469			\$405,469
5145	Maintenance of Underground Conduit	\$0			\$0
5150	Maintenance of Underground Conductors and Devices	\$1,000			\$1,000
5155	Maintenance of Underground Services	\$292,614			\$292,614
5160	Maintenance of Line Transformers	\$64,554			\$64,554
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	\$0			\$0
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	\$71,664				\$71,664
5310	Meter Reading Expense	\$523,450				\$523,450
5315	Customer Billing	\$1,670,315				\$1,670,315
5320	Collecting	\$710,909				\$710,909
5325	Collecting- Cash Over and Short	\$0				\$0
5330	Collection Charges	(\$29,331)				(\$29,331)
5335	Bad Debt Expense	\$190,000				\$190,000
5340	Miscellaneous Customer Accounts Expenses	\$0				\$0
5405	Supervision	\$122,701				\$122,701
5410	Community Relations - Sundry	\$238,121				\$238,121
5415	Energy Conservation	\$107,280				\$107,280
5420	Community Safety Program	\$40,462				\$40,462
5425	Miscellaneous Customer Service and Informational Expenses	\$0				\$0
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	\$857,807				\$857,807
5610	Management Salaries and Expenses	\$169,709				\$169,709
5615	General Administrative Salaries and Expenses	\$1,218,955				\$1,218,955
5620	Office Supplies and Expenses	\$310,024				\$310,024
5625	Administrative Expense Transferred Credit	(\$610,059)				(\$610,059)
5630	Outside Services Employed	\$73,420				\$73,420
5635	Property Insurance	\$191,605				\$191,605
5640	Injuries and Damages	\$6,000				\$6,000
5645	Employee Pensions and Benefits	\$170,986				\$170,986
5650	Franchise Requirements	\$0				\$0
5655	Regulatory Expenses	\$516,027				\$516,027
5660	General Advertising Expenses	\$0				\$0
5665	Miscellaneous General Expenses	\$306,332				\$306,332
5670	Rent	\$0				\$0
5675	Maintenance of General Plant	\$658,849				\$658,849
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	\$10,170,456				\$10,170,456
5710	Amortization of Limited Term Electric Plant	\$0				\$0
5715	Amortization of Intangibles and Other Electric Plant	\$930,071				\$930,071
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	\$2,401,781	(\$2,401,781)		\$0	\$4,971,349
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	\$2,817,233				\$2,817,233
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	\$471,620				\$471,620
6110	Income Taxes	\$525,000	(\$525,000)		\$0	\$889,324
6115	Provision for Future Income Taxes	\$0				\$0
6205	Donations	\$0				\$0
6205-1	Sub-account LEAP Funding	\$48,000				\$48,000
6210	Life Insurance	\$0				\$0
6215	Penalties	\$0				\$0
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
Income Statement Accounts Directly Allocated	\$0

Grouped Accounts	Financial Statement	Reclassified Balance
Land and Buildings	\$35,142,747	\$35,142,747
TS Primary Above 50	\$35,945,237	\$35,945,237
DS	\$5,336,540	\$5,336,540
Poles, Wires	\$239,524,349	\$239,524,349
Line Transformers	\$75,968,098	\$75,968,098
Services and Meters	\$50,076,772	\$50,076,772
General Plant	\$0	\$0
Equipment	\$19,425,024	\$19,425,024
IT Assets	\$17,434,239	\$17,434,239
CDM Expenditures and Recoveries	\$0	\$0
Other Distribution Assets	\$6,586,156	\$6,586,156
Contributions and Grants	(\$59,880,503)	(\$59,880,503)
Accumulated Amortization	(\$197,002,770)	(\$197,002,770)
Non-Distribution Asset	\$3,300,098	\$3,300,098
Unclassified Asset	\$44,047,007	\$44,047,007
Liability	(\$162,488,576)	(\$162,488,576)
Equity	(\$109,719,000)	(\$118,057,878)
Sales of Electricity	(\$199,535,876)	(\$199,535,876)
Distribution Services Revenue	(\$38,826,988)	(\$38,826,988)
Late Payment Charges	(\$144,453)	(\$144,453)
Specific Service Charges	(\$382,269)	(\$382,269)
Other Distribution Revenue	(\$1,557,944)	(\$1,557,944)
Other Revenue - Unclassified	(\$15,073)	(\$15,073)
Other Income & Deductions	(\$150,929)	(\$150,929)
Power Supply Expenses (Working Capital)	\$198,811,389	\$198,811,389
Other Power Supply Expenses	\$0	\$0
Operation (Working Capital)	\$6,310,421	\$6,310,421
Maintenance (Working Capital)	\$1,903,411	\$1,903,411
Billing and Collection (Working Capital)	\$2,947,007	\$2,947,007
Community Relations (Working Capital)	\$401,284	\$401,284
Community Relations - CDM (Working Capital)	\$107,280	\$107,280
Administrative and General Expenses (Working Capital)	\$3,678,049	\$3,678,049
Insurance Expense (Working Capital)	\$191,605	\$191,605
Bad Debt Expense (Working Capital)	\$190,000	\$190,000
Advertising Expenses	\$0	\$0
Charitable Contributions	\$0	\$0
Amortization of Assets	\$11,100,527	\$11,100,527
Other Amortization - Unclassified	\$0	\$0
Interest Expense - Unclassified	\$5,219,014	\$7,788,582
Income Tax Expense - Unclassified	\$525,000	\$889,324
Other Distribution Expenses	\$519,620	\$519,620
Non-Distribution Expenses	\$0	\$0
Unclassified Expenses	\$0	\$0
Total	(\$5,013,507)	(\$10,418,493)

2021 Cost Allocation Model

EB-2020-0059

Sheet I4 Break Out Worksheet - Initial Application

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

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	\$228,555,889
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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
Account	Description										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	\$2,300,541		(\$2,300,541)	-									
1805-1	Land Station >50 kV		30.38%	\$698,904	698,904			\$ -		698,904	\$0			
1805-2	Land Station <50 kV		69.62%	\$1,601,637	1,601,637			\$ -		1,601,637	\$0			
1806	Land Rights	\$1,252,118		(\$1,252,118)	-									
1806-1	Land Rights Station >50 kV		0.00%	\$0	-			\$ -		-	\$0			
1806-2	Land Rights Station <50 kV		100.00%	\$1,252,118	1,252,118	(\$140,630)	\$82,165	\$ -		1,193,653	(\$5,625)			
1808	Buildings and Fixtures	\$31,590,087		(\$31,590,087)	-									
1808-1	Buildings and Fixtures > 50 kV		16.17%	\$5,108,117	5,108,117			\$ (1,432,066)		3,676,051	\$142,103			
1808-2	Buildings and Fixtures < 50 KV		83.83%	\$26,481,970	26,481,970	(\$23,468)	\$4,020	\$ (7,424,250)		19,038,273	\$736,706			
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	\$35,945,237		\$0	35,945,237	(\$8,088)	\$2,032	\$ (19,313,439)		16,625,742	\$1,109,884			
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$5,336,540		(\$5,336,540)	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		0.00%	\$0	-			\$ -		-	\$0			
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)		80.90%	\$4,317,261	4,317,261			\$ (2,708,944)		1,608,317	\$64,146			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		19.10%	\$1,019,279	1,019,279			\$ (639,565)		379,714	\$15,145			
1825	Storage Battery Equipment	\$0		\$0	-									
1825-1	Storage Battery Equipment > 50 kV		0.00%	\$0	-			\$ -		-	\$0			
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-			\$ -		-	\$0			
1830	Poles, Towers and Fixtures	\$94,204,063		(\$94,204,063)	-									
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		0.00%	\$0	-	\$0	\$0	\$ -		-	\$0			
1830-4	Poles, Towers and Fixtures - Primary		80.00%	\$75,363,250	75,363,250	(\$3,841,921)	\$847,524	\$ (27,520,202)		44,848,652	\$1,371,006			
1830-5	Poles, Towers and Fixtures - Secondary		20.00%	\$18,840,813	18,840,813	(\$960,480)	\$211,881	\$ (6,880,050)		11,212,163	\$342,752			
1835	Overhead Conductors and Devices	\$53,566,201		(\$53,566,201)	-									
1835-3	Overhead Conductors and Devices Subtransmission Bulk Delivery		0.00%	\$0	-	\$0	\$0	\$ -		-	\$0			
1835-4	Overhead Conductors and Devices Primary		80.00%	\$42,852,961	42,852,961	(\$2,288,885)	\$509,750	\$ (13,765,757)		27,308,069	\$941,078			
1835-5	Overhead Conductors and Devices Secondary		20.00%	\$10,713,240	10,713,240	(\$572,221)	\$127,437	\$ (3,441,439)		6,827,017	\$235,269			

2021 Cost Allocation Model

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Sheet I4 Break Out Worksheet - Initial Application

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

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	\$228,555,889
------------------------------------------------------------------------------------------	---------------

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 Amortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term Electric Plant	5715 Amortization of Intangibles and Other Electric Plant	5720 Amortization of Electric Plant Acquisition Adjustments
Account	Description													
1840	Underground Conduit	\$28,002,164		(\$28,002,164)	-									
1840-3	Underground Conduit - Bulk Delivery		0.00%	\$0	-	\$0	\$0	\$ -		-	\$0			
1840-4	Underground Conduit - Primary		40.00%	\$11,200,866	11,200,866	(\$2,609,937)	\$484,408	\$ (4,206,610)		4,868,726	\$160,483			
1840-5	Underground Conduit - Secondary		60.00%	\$16,801,298	16,801,298	(\$3,914,905)	\$726,611	\$ (6,309,916)		7,303,089	\$240,724			
1845	Underground Conductors and Devices	\$63,751,921		(\$63,751,921)	-									
1845-3	Underground Conductors and Devices - Bulk Delivery		0.00%	\$0	-	\$0	\$0	\$ -		-	\$0			
1845-4	Underground Conductors and Devices - Primary		40.00%	\$25,500,769	25,500,769	(\$7,665,527)	\$2,236,356	\$ (10,942,923)		9,128,674	\$492,129			
1845-5	Underground Conductors and Devices - Secondary		60.00%	\$38,251,153	38,251,153	(\$11,498,290)	\$3,354,533	\$ (16,414,385)		13,693,011	\$738,193			
1850	Line Transformers	\$75,968,098		\$0	75,968,098	(\$19,230,540)	\$4,647,547	\$ (31,400,375)		29,984,730	\$1,383,051			
1855	Services	\$32,550,073		\$0	32,550,073	(\$6,858,140)	\$1,193,293	\$ (15,119,646)		11,765,580	\$407,683			
1860	Meters	\$17,526,698		\$0	17,526,698	(\$267,471)	\$74,407	\$ (10,935,679)		6,397,955	\$1,097,473			
Total		\$441,993,743		\$0	\$441,993,743	(\$59,880,503)	\$14,501,964	(\$178,455,246)	\$0	218,159,958	\$9,472,200	\$0	\$0	\$0
SUB TOTAL from I3		\$441,993,743												

General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	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
1905	Land	\$0			-	\$0	\$0	\$ -		\$ -	\$0			
1906	Land Rights	\$0			-	\$0	\$0	\$ -		\$ -	\$0			
1908	Buildings and Fixtures	\$0			-	\$0	\$0	\$ -		\$ -	\$0			
1910	Leasehold Improvements	\$0			-	\$0	\$0	\$ -		\$ -	\$0			
1915	Office Furniture and Equipment	\$1,939,338			1,939,338	\$0	\$0	\$ (1,671,020)		\$ 268,318	\$85,533			
1920	Computer Equipment - Hardware	\$5,287,151			5,287,151	\$0	\$0	\$ (4,808,111)		\$ 479,040	\$211,298			
1925	Computer Software	\$12,147,087			12,147,087	\$0	\$0	\$ -	\$ (9,095,143)	\$ 3,051,944	\$0		\$930,071	
1930	Transportation Equipment	\$10,336,196			10,336,196	\$0	\$0	\$ (6,783,745)		\$ 3,552,451	\$0			
1935	Stores Equipment	\$762,911			762,911	\$0	\$0	\$ (622,209)		\$ 140,702	\$0			
1940	Tools, Shop and Garage Equipment	\$1,743,371			1,743,371	\$0	\$0	\$ (1,629,923)		\$ 113,448	\$0			
1945	Measurement and Testing Equipment	\$1,038,278			1,038,278	\$0	\$0	\$ (986,978)		\$ 51,300	\$15,154			
1950	Power Operated Equipment	\$0			-	\$0	\$0	\$ -		\$ -	\$0			
1955	Communication Equipment	\$635,827			635,827	\$0	\$0	\$ (469,102)		\$ 166,726	\$32,553			
1960	Miscellaneous Equipment	\$2,969,103			2,969,103	\$0	\$0	\$ (2,674,283)		\$ 294,820	\$52,396			
1970	Load Management Controls - Customer Premises	\$0			-	\$0	\$0	\$ -		\$ -	\$0			
1975	Load Management Controls - Utility Premises	\$0			-	\$0	\$0	\$ -		\$ -	\$0			
1980	System Supervisory Equipment	\$6,586,156			6,586,156	\$0	\$0	\$ (4,308,974)		\$ 2,277,182	\$301,323			
1990	Other Tangible Property	\$0			-	\$0	\$0	\$ -		\$ -				

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Sheet 14 Break Out Worksheet - Initial Application

Instructions:

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

****Please see Instructions tab for detailed instructions****

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	\$228,555,889
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[illegible]



Ontario Energy Board

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Sheet I5.1 Miscellaneous Data Worksheet - Initial Application

Structure KM (kMs of Roads in Service
Area that have distribution line)

1434.32

Deemed Equity Component of Rate
Base (ref: RRWF 7. cell F24)

40%

Working Capital Allowance to be
included in Rate Base (%)

7.5%

Portion of pole leasing revenue from
Secondary - Remainder assumed to be
Primary (%)

11%



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Sheet I5.2 Weighting Factors Worksheet - Initial Application

1	2	3	6	7	9	10
Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor

Insert Weighting Factor for Services Account 1855

1.0	0.6					
-----	-----	--	--	--	--	--

Insert Weighting Factor for Billing and Collecting

1.0	1.3	3.3	1.6	1.0	1.0	0.8
-----	-----	-----	-----	-----	-----	-----



Ontario Energy Board

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Sheet I6.1 Revenue Worksheet - Initial Application

Total kWhs from Load Forecast	1,431,623,886
-------------------------------	---------------

Total kW from Load Forecast	2,046,258
-----------------------------	-----------

Deficiency/sufficiency (RRWF 8. cell F51)	- 2,624,364
--------------------------------------------	-------------

Miscellaneous Revenue (RRWF 5. cell F48)	2,250,668
------------------------------------------	-----------

			1	2	3	6	7	9	10
	ID	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Billing Data									
Forecast kWh	CEN	1,431,623,886	395,056,934	195,573,807	697,140,723	95,699,867	3,347,727	2,947,114	41,857,714
Forecast kW	CDEM	2,046,258			1,764,636	169,287	9,302		103,033
Forecast kW, included in CDEM, of customers receiving line transformer allowance		1,004,178		95,763	908,415				
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	1,422,407,859	395,056,934	195,573,807	687,924,696	95,699,867	3,347,727	2,947,114	41,857,714
Existing Monthly Charge			\$32.05	\$33.71	\$125.96	\$7,359.96	\$0.35	\$11.20	
Existing Distribution kWh Rate				\$0.0168				\$0.0139	
Existing Distribution kW Rate					\$5.3438	\$4.2410	\$9.8917		\$0.0211
Existing TOA Rate				\$0.60	\$0.60				
Additional Charges									
Distribution Revenue from Rates		\$37,276,230	\$19,891,127	\$5,708,310	\$10,599,778	\$806,266	\$155,034	\$113,541	\$2,174
Transformer Ownership Allowance		\$602,507	\$0	\$57,458	\$545,049	\$0	\$0	\$0	\$0
Net Class Revenue	CREV	\$36,673,723	\$19,891,127	\$5,650,852	\$10,054,729	\$806,266	\$155,034	\$113,541	\$2,174

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Sheet I6.2 Customer Data Worksheet - Initial Application

			1	2	3	6	7	9	10
	ID	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Billing Data									
Bad Debt 3 Year Historical Average	BDHA	\$196,915	\$91,960	\$29,751	\$75,205	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$189,237	\$110,514	\$33,642	\$44,202	\$0	\$167	\$712	\$0
Number of Bills	CNB	702,048	620,628	71,868	9,288	12	72	168	12
Number of Devices	CDEV						15,005		
Number of Connections (Unmetered)	CCON	2,612					2,072	540	
Total Number of Customers	CCA	58,504	51,719	5,989	774	1	6	14	1
Bulk Customer Base	CCB	-							
Primary Customer Base	CCP	58,995	51,719	5,989	774	1	498	14	
Line Transformer Customer Base	CCLT	56,114	49,632	5,352	618		498	14	
Secondary Customer Base	CCS	50,243	46,217	3,659	353			14	
Weighted - Services	CWCS	48,412	46,217	2,195	-	-	-	-	-
Weighted Meter -Capital	CWMC	16,083,061	10,133,665	3,608,481	2,320,225	20,690	-	-	-
Weighted Meter Reading	CWMR	64,908	51,719	5,989	7,123	39	-	-	39
Weighted Bills	CWNB	747,472	620,628	96,303	30,279	19	70	163	10

Bad Debt Data

Historic Year:	2017	153,498	94,471	40,589	18,438				
Historic Year:	2018	104,405	58,432	19,367	26,606				
Historic Year:	2019	332,843	122,977	29,296	180,570				
Three-year average		196,915	91,960	29,751	75,205	-	-	-	-

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	51,719	331,761	49,632	318,374
Street Light	15,005	3,192	15,005	3,192

Street Lighting Adjustment Factors	
Primary	30.1542
Line Transformer	30.1543

2021 Cost Allocation Model

Sheet I7.1 Meter Capital Worksheet - Initial Application**Sheet I7.1 Meter Capital Worksheet - Initial Application**[illegible]

2021 Cost Allocation Model

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Sheet 17.2 Meter Reading Worksheet - Initial Application

Weighting Factors based on Contractor Pricing

Description		1			2			3			6			7			9			10					
		Residential			GS <50			GS>50-Regular			Large Use >5MW			Street Light			Unmetered Scattered Load			Embedded Distributor			TOTAL		
		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	Units	Weighted Factor	Weighted Average Costs
Allocation Percentage Weighted Factor		79.68%		9.23%		10.97%		0.06%		0.00%		0.00%		0.00%		0.06%		100.00%							
Cost Relative to Residential Average Cost		1.00		1.00		9.20		38.79		0.00		0.00		38.79		88.78									
Total		51,719	51,719	1.00	5,989	5,989	1.00	774	7,123	9.20	1	39	38.79	-	-	0	-	-	0	1	39	38.79	58,484	64,908	89
Factor																									
Residential - Urban - Outside		0			0			0			0			0			0			0			-	-	
Residential - Urban - Outside with other services		0			0			0			0			0			0			0			-	-	
Residential - Urban - Inside		0			0			0			0			0			0			0			-	-	
Residential - Urban - Inside - with other services		0			0			0			0			0			0			0			-	-	
Residential - Rural - Outside		0			0			0			0			0			0			0			-	-	
Residential - Rural - Outside with other services		0			0			0			0			0			0			0			-	-	
Smart Meter	1.00	51,719	51,719		5,989	5,989		0			0			0			0			0			57,708	57,708	
Smart Meter with Demand		0			0			0			0			0			0			0			-	-	
GS - Walking		0			0			0			0			0			0			0			-	-	
GS - Walking - with other services		0			0			0			0			0			0			0			-	-	
GS - Vehicle with other services --- TOU Read		0			0			0			0			0			0			0			-	-	
GS - Vehicle with other services		0			0			0			0			0			0			0			-	-	
Smart Meter - ESM	1.00				0			606	606		0			0			0			0			606	606	
LDC Specific 4		0			0			0			0			0			0			0			-	-	
Interval	38.79	0			0			168	6,517		1	39		0			0			1	39		170	6,594	
LDC Specific 5		0			0			0			0			0			0			0			-	-	
LDC Specific 6		0			0			0			0			0			0			0			-	-	
LDC Specific 7		0			0			0			0			0			0			0			-	-	
LDC Specific 8		0			0			0			0			0			0			0			-	-	
LDC Specific 9		0			0			0			0			0			0			0			-	-	
LDC Specific 10		0			0			0			0			0			0			0			-	-	
LDC Specific 11		0			0			0			0			0			0			0			-	-	
LDC Specific 12		0			0			0			0			0			0			0			-	-	
LDC Specific 13		0			0			0			0			0			0			0			-	-	
LDC Specific 14		0			0			0			0			0			0			0			-	-	
LDC Specific 15		0			0			0			0			0			0			0			-	-	

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Sheet I8 Demand Data Worksheet - Initial Application

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

		1	2	3	6	7	9	10
Customer Classes	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
	CP Sanity Check	Check 4 CP	Pass	Pass	Pass	Check 4CP and 12CP	Check 4CP and 12CP	Pass
CO-INCIDENT PEAK								
1 CP								
Transformation CP	TCP1	248,436	62,960	50,930	118,895	15,327	-	324
Bulk Delivery CP	BCP1	-						
Total Sytem CP	DCP1	248,436	62,960	50,930	118,895	15,327	-	324
4 CP								
Transformation CP	TCP4	939,625	268,690	175,395	434,194	58,398	1,582	1,366
Bulk Delivery CP	BCP4	-						
Total Sytem CP	DCP4	939,625	268,690	175,395	434,194	58,398	1,582	1,366
12 CP								
Transformation CP	TCP12	2,637,484	749,271	486,251	1,231,950	161,699	4,292	4,021
Bulk Delivery CP	BCP12	-						
Total Sytem CP	DCP12	2,637,484	749,271	486,251	1,231,950	161,699	4,292	4,021
NON CO INCIDENT PEAK								
1 NCP								
Classification NCP from Load Data Provider	DNCP1	279,958	85,523	52,235	122,306	18,729	803	362
Primary NCP	PNCP1	279,958	85,523	52,235	122,306	18,729	803	362
Line Transformer NCP	LTNCP1	227,571	82,072	46,679	97,655		803	362
Secondary NCP	SNCP1	164,480	76,425	31,913	55,780			362
4 NCP								
Classification NCP from Load Data Provider	DNCP4	1,075,370	331,761	196,904	471,665	70,421	3,192	1,427
Primary NCP	PNCP4	1,075,370	331,761	196,904	471,665	70,421	3,192	1,427
Line Transformer NCP	LTNCP4	875,555	318,374	175,961	376,601		3,192	1,427
Secondary NCP	SNCP4	633,306	296,467	120,299	215,113			1,427
12 NCP								
Classification NCP from Load Data Provider	DNCP12	2,960,279	892,415	525,689	1,340,079	188,680	9,302	4,114
Primary NCP	PNCP12	2,960,279	892,415	525,689	1,340,079	188,680	9,302	4,114
Line Transformer NCP	LTNCP12	2,409,582	856,404	469,776	1,069,986		9,302	4,114
Secondary NCP	SNCP12	1,733,936	797,478	321,171	611,173			4,114



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Sheet I9 Direct Allocation Worksheet - Initial Application

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 GS>50-Regular	6 Large Use >5MW	7 Street Light	9 Metered Scattered	10 Embedded Distribut
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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							
1980	System Supervisory Equipment	\$0	Yes							
1990	Other Tangible Property	\$0	Yes							
2005	Property Under Capital Leases	\$0	Yes							
2010	Electric Plant Purchased or Sold	\$0	Yes							
2050	Completed Construction Not Classified--Electric	\$0	Yes							
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	Yes							
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	Yes							
	Directly Allocated Net Fixed Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
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							
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							

2021 Cost Allocation Model

EB-2020-0059

Sheet 01 Revenue to Cost Summary Worksheet - Initial Application

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

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	6	7	9	10
Rate Base Assets		Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
crev mi	Distribution Revenue at Existing Rates	\$36,673,723	\$19,891,127	\$5,650,852	\$10,054,729	\$806,266	\$155,034	\$113,541	\$2,174
	Miscellaneous Revenue (mi)	\$2,250,668	\$1,444,377	\$322,027	\$422,744	\$40,429	\$14,241	\$6,783	\$67
		Miscellaneous Revenue Input equals Output							
Total Revenue at Existing Rates		\$38,924,392	\$21,335,505	\$5,972,879	\$10,477,473	\$846,695	\$169,274	\$120,324	\$2,241
Factor required to recover deficiency (1 + D)		1.0716							
Distribution Revenue at Status Quo Rates		\$39,298,088	\$21,314,533	\$6,055,226	\$10,774,244	\$863,962	\$166,128	\$121,666	\$2,330
Miscellaneous Revenue (mi)		\$2,250,668	\$1,444,377	\$322,027	\$422,744	\$40,429	\$14,241	\$6,783	\$67
Total Revenue at Status Quo Rates		\$41,548,756	\$22,758,910	\$6,377,253	\$11,196,988	\$904,391	\$180,368	\$128,449	\$2,397
Expenses									
di cu ad dep INPUT INT	Distribution Costs (di)	\$7,359,245	\$3,818,108	\$1,115,789	\$2,135,257	\$223,881	\$42,269	\$23,636	\$303
	Customer Related Costs (cu)	\$3,991,594	\$3,142,463	\$530,850	\$299,238	\$969	\$13,686	\$4,036	\$352
	General and Administration (ad)	\$4,897,838	\$2,930,620	\$719,099	\$1,107,171	\$103,300	\$24,808	\$12,565	\$276
	Depreciation and Amortization (dep)	\$11,100,528	\$5,652,079	\$1,823,453	\$3,231,727	\$299,848	\$59,353	\$33,557	\$511
	PILs (INPUT)	\$889,324	\$448,847	\$140,552	\$265,347	\$26,455	\$5,143	\$2,935	\$45
	Interest	\$4,971,349	\$2,509,071	\$785,688	\$1,483,296	\$147,886	\$28,747	\$16,408	\$253
	Total Expenses	\$33,209,878	\$18,501,188	\$5,115,430	\$8,522,035	\$802,340	\$174,005	\$93,139	\$1,740
Direct Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$8,338,878	\$4,208,684	\$1,317,903	\$2,488,061	\$248,062	\$48,220	\$27,523	\$424
	Revenue Requirement (includes NI)	\$41,548,756	\$22,709,872	\$6,433,333	\$11,010,097	\$1,050,402	\$222,226	\$120,662	\$2,165
		Revenue Requirement Input equals Output							
Rate Base Calculation									
Net Assets									
dp gp accum dep co	Distribution Plant - Gross	\$441,993,743	\$231,715,349	\$68,937,276	\$125,817,385	\$11,438,351	\$2,607,015	\$1,448,565	\$29,802
	General Plant - Gross	\$43,445,419	\$22,586,801	\$6,763,356	\$12,525,339	\$1,158,377	\$263,007	\$146,708	\$1,830
	Accumulated Depreciation	(\$197,002,769)	(\$103,542,948)	(\$30,894,505)	(\$55,722,525)	(\$5,111,541)	(\$1,097,757)	(\$613,403)	(\$20,092)
	Capital Contribution	(\$59,880,503)	(\$35,247,781)	(\$8,709,054)	(\$14,530,914)	(\$718,250)	(\$447,797)	(\$226,707)	\$0
	Total Net Plant	\$228,555,889	\$115,511,421	\$36,097,073	\$68,089,286	\$6,766,936	\$1,324,468	\$755,164	\$11,540
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$198,811,389	\$55,437,040	\$27,310,067	\$96,006,756	\$13,343,553	\$466,778	\$410,920	\$5,836,274
	OM&A Expenses	\$16,248,677	\$9,891,191	\$2,365,738	\$3,541,667	\$328,150	\$80,763	\$40,238	\$931
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$215,060,066	\$65,328,231	\$29,675,805	\$99,548,423	\$13,671,703	\$547,541	\$451,158	\$5,837,205

2021 Cost Allocation Model

EB-2020-0059

Sheet 01 Revenue to Cost Summary Worksheet - Initial Application

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

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets	Total	1	2	3	6	7	9	10
		Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Working Capital	\$16,129,505	\$4,899,617	\$2,225,685	\$7,466,132	\$1,025,378	\$41,066	\$33,837	\$437,790
Total Rate Base	\$244,685,394	\$120,411,039	\$38,322,759	\$75,555,418	\$7,792,314	\$1,365,534	\$789,001	\$449,330
	Rate Base Input equals Output							
Equity Component of Rate Base	\$97,874,158	\$48,164,416	\$15,329,104	\$30,222,167	\$3,116,926	\$546,214	\$315,600	\$179,732
Net Income on Allocated Assets	\$8,338,878	\$4,257,722	\$1,261,823	\$2,674,952	\$102,052	\$6,363	\$35,310	\$656
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	\$8,338,878	\$4,257,722	\$1,261,823	\$2,674,952	\$102,052	\$6,363	\$35,310	\$656
RATIOS ANALYSIS								
REVENUE TO EXPENSES STATUS QUO%	100.00%	100.22%	99.13%	101.70%	86.10%	81.16%	106.45%	110.72%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$2,624,365)	(\$1,374,367)	(\$460,454)	(\$532,624)	(\$203,707)	(\$52,952)	(\$338)	\$76
	Deficiency Input equals Output							
STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	\$49,038	(\$56,080)	\$186,891	(\$146,011)	(\$41,857)	\$7,787	\$232
RETURN ON EQUITY COMPONENT OF RATE BASE	8.52%	8.84%	8.23%	8.85%	3.27%	1.16%	11.19%	0.37%

2021 Cost Allocation Model

EB-2020-0059

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1	2	3	6	7	9	10
	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Customer Unit Cost per month - Avoided Cost	\$6.19	\$11.13	\$43.27	\$210.79	\$0.54	\$0.53	\$29.14
Customer Unit Cost per month - Directly Related	\$8.29	\$14.33	\$55.23	\$254.25	\$0.79	\$0.81	\$41.44
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$23.32	\$26.74	\$78.02	\$429.78	\$6.89	\$11.72	\$114.38
Existing Approved Fixed Charge	\$32.05	\$33.71	\$125.96	\$7,359.96	\$0.35	\$11.20	\$0.00

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

		1	2	3	6	7	9	10
	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
General Plant - Gross Assets	\$43,445,419	\$22,586,801	\$6,763,356	\$12,525,339	\$1,158,377	\$263,007	\$146,708	\$1,830
General Plant - Accumulated Depreciation	(\$33,049,487)	(\$17,182,069)	(\$5,144,972)	(\$9,528,186)	(\$881,192)	(\$200,073)	(\$111,603)	(\$1,392)
General Plant - Net Fixed Assets	\$10,395,932	\$5,404,732	\$1,618,384	\$2,997,153	\$277,185	\$62,934	\$35,105	\$438
General Plant - Depreciation	\$1,628,328	\$846,550	\$253,490	\$469,448	\$43,416	\$9,857	\$5,499	\$69
Total Net Fixed Assets Excluding General Plant	\$218,159,958	\$110,106,690	\$34,478,689	\$65,092,133	\$6,489,752	\$1,261,534	\$720,058	\$11,102
Total Administration and General Expense	\$4,897,838	\$2,930,620	\$719,099	\$1,107,171	\$103,300	\$24,808	\$12,565	\$276
Total O&M	\$11,350,839	\$6,960,571	\$1,646,639	\$2,434,495	\$224,850	\$55,955	\$27,673	\$655

2021 Cost Allocation Model

Sheet O2.1 Line Transformer Worksheet - Initial Application

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

		1	2	3	4	5	6	7	8	9	10
Description	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
Depreciation on Acct 1850 Line Transformers	\$829,830	\$252,632	\$176,973	\$397,098	\$0	\$0	\$0	\$2,533	\$0	\$595	\$0
Depreciation on General Plant Assigned to Line Transformers	\$132,936	\$42,110	\$28,208	\$62,090	\$0	\$0	\$0	\$429	\$0	\$99	\$0
Acct 5035 - Overhead Distribution Transformers- Operation	\$1,926	\$586	\$411	\$922	\$0	\$0	\$0	\$6	\$0	\$1	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$2,694	\$820	\$575	\$1,289	\$0	\$0	\$0	\$8	\$0	\$2	\$0
Acct 5160 - Maintenance of Line Transformers	\$38,732	\$11,792	\$8,260	\$18,535	\$0	\$0	\$0	\$118	\$0	\$28	\$0
Allocation of General Expenses	\$484,483	\$147,495	\$103,323	\$231,839	\$0	\$0	\$0	\$1,479	\$0	\$347	\$0
Admin and General Assigned to Line Transformers	\$19,102	\$5,557	\$4,038	\$9,435	\$0	\$0	\$0	\$59	\$0	\$14	\$0
PILs on Line Transformers	\$73,339	\$22,327	\$15,641	\$35,095	\$0	\$0	\$0	\$224	\$0	\$53	\$0
Debt Return on Line Transformers	\$409,969	\$124,810	\$87,432	\$196,182	\$0	\$0	\$0	\$1,251	\$0	\$294	\$0
Equity Return on Line Transformers	\$687,676	\$209,355	\$146,657	\$329,073	\$0	\$0	\$0	\$2,099	\$0	\$493	\$0
Total	\$2,680,687	\$817,483	\$571,516	\$1,281,555	\$0	\$0	\$0	\$8,206	\$0	\$1,926	\$0
Line Tranformer NCP	784,932	238,963	167,398	375,612	0	0	0	2,396	0	563	0
PLCC Amount	90,623	79,411	8,563	989	0	0	0	796	0	864	0
Adjustment to Customer Related Cost for PLCC	\$309,956	\$271,663	\$29,236	\$3,374	\$0	\$0	\$0	\$2,727	\$0	\$2,956	\$0
General Plant - Gross Assets	\$43,445,419	\$22,586,801	\$6,763,356	\$12,525,339	\$0	\$0	\$1,158,377	\$263,007	\$0	\$146,708	\$1,830
General Plant - Accumulated Depreciation	(\$33,049,487)	(\$17,182,069)	(\$5,144,972)	(\$9,528,186)	\$0	\$0	(\$881,192)	(\$200,073)	\$0	(\$111,603)	(\$1,392)
General Plant - Net Fixed Assets	\$10,395,932	\$5,404,732	\$1,618,384	\$2,997,153	\$0	\$0	\$277,185	\$62,934	\$0	\$35,105	\$438
General Plant - Depreciation	\$1,628,328	\$846,550	\$253,490	\$469,448	\$0	\$0	\$43,416	\$9,857	\$0	\$5,499	\$69
Total Net Fixed Assets Excluding General Plant	\$218,159,958	\$110,106,690	\$34,478,689	\$65,092,133	\$0	\$0	\$6,489,752	\$1,261,534	\$0	\$720,058	\$11,102
Total Administration and General Expense	\$4,897,838	\$2,930,620	\$719,099	\$1,107,171	\$0	\$0	\$103,300	\$24,808	\$0	\$12,565	\$276
Total O&M	\$11,350,839	\$6,960,571	\$1,646,639	\$2,434,495	\$0	\$0	\$224,850	\$55,955	\$0	\$27,673	\$655
Line Transformer Rate Base											
Acct 1850 - Line Transformers - Gross Assets	\$45,580,859	\$13,876,533	\$9,720,765	\$21,811,743	\$0	\$0	\$0	\$139,125	\$0	\$32,693	\$0
Line Transformers - Accumulated Depreciation	(\$27,590,021)	(\$8,399,443)	(\$5,883,963)	(\$13,202,613)	\$0	\$0	\$0	(\$84,212)	\$0	(\$19,789)	\$0
Line Transformers - Net Fixed Assets	\$17,990,838	\$5,477,090	\$3,836,801	\$8,609,130	\$0	\$0	\$0	\$54,913	\$0	\$12,904	\$0
General Plant Assigned to Line Transformers - NFA	\$848,719	\$268,850	\$180,094	\$396,406	\$0	\$0	\$0	\$2,739	\$0	\$629	\$0
Line Transformer Net Fixed Assets Including General Plant	\$18,839,557	\$5,745,940	\$4,016,896	\$9,005,535	\$0	\$0	\$0	\$57,652	\$0	\$13,533	\$0
General Expenses											
Acct 5005 - Operation Supervision and Engineering	\$833,704	\$251,539	\$165,103	\$381,388	\$0	\$0	\$33,384	\$1,581	\$0	\$709	\$0
Acct 5010 - Load Dispatching	\$682,220	\$205,835	\$135,104	\$312,090	\$0	\$0	\$27,318	\$1,294	\$0	\$580	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$628,250	\$189,551	\$124,416	\$287,401	\$0	\$0	\$25,157	\$1,192	\$0	\$534	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$295,816	\$89,252	\$58,582	\$135,325	\$0	\$0	\$11,845	\$561	\$0	\$251	\$0
Total	\$2,439,990	\$736,176	\$483,205	\$1,116,204	\$0	\$0	\$97,704	\$4,628	\$0	\$2,074	\$0
Acct 1850 - Line Transformers - Gross Assets	\$45,580,859	\$13,876,533	\$9,720,765	\$21,811,743	\$0	\$0	\$0	\$139,125	\$0	\$32,693	\$0
Acct 1815 - 1855	\$229,557,966	\$69,260,573	\$45,460,621	\$105,014,165	\$0	\$0	\$9,192,094	\$435,379	\$0	\$195,134	\$0

2021 Cost Allocation Model

Sheet O2.2 Primary Cost PLCC Adjustment Worksheet - Initial Application

Primary Conductors and Poles Cost Pool 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	10
		Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$822,604	\$208,988	\$157,214	\$394,817	\$0	\$0	\$59,101	\$2,011	\$0	\$473	\$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$564,647	\$143,452	\$107,914	\$271,008	\$0	\$0	\$40,568	\$1,380	\$0	\$324	\$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$96,290	\$24,463	\$18,403	\$46,215	\$0	\$0	\$6,918	\$235	\$0	\$55	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$295,277	\$75,017	\$56,433	\$141,721	\$0	\$0	\$21,215	\$722	\$0	\$170	\$0
Depreciation on General Plant Assigned to Primary C&P	\$378,598	\$100,971	\$72,634	\$178,933	\$0	\$0	\$24,846	\$987	\$0	\$227	\$0
Primary C&P Operations and Maintenance	\$755,381	\$177,908	\$141,437	\$368,737	\$0	\$0	\$64,701	\$2,201	\$0	\$395	\$0
Allocation of General Expenses	\$987,981	\$251,003	\$188,821	\$474,191	\$0	\$0	\$70,983	\$2,415	\$0	\$568	\$0
Admin and General Assigned to Primary C&P	\$335,248	\$74,905	\$61,767	\$167,696	\$0	\$0	\$29,725	\$976	\$0	\$179	\$0
PILs on Primary C&P	\$210,723	\$53,536	\$40,273	\$101,139	\$0	\$0	\$15,140	\$515	\$0	\$121	\$0
Debt Return on Primary C&P	\$1,177,949	\$299,266	\$225,127	\$565,368	\$0	\$0	\$84,632	\$2,879	\$0	\$677	\$0
Equity Return on Primary C&P	\$1,975,877	\$501,985	\$377,625	\$948,342	\$0	\$0	\$141,960	\$4,830	\$0	\$1,135	\$0
Total	\$7,600,574	\$1,911,496	\$1,447,647	\$3,658,168	\$0	\$0	\$559,788	\$19,152	\$0	\$4,323	\$0
Primary NCP	980,137	249,011	187,322	470,427	0	0	70,419	2,396	0	563	0
PLCC Amount	95,233	62,750	9,582	1,238	0	0	2	796	0	864	0
Adjustment to Customer Related Cost for PLCC	\$731,918	\$635,222	\$74,054	\$9,630	\$0	\$0	\$13	\$6,364	\$0	\$6,635	\$0
General Plant - Gross Assets	\$43,445,419	\$22,586,801	\$6,763,356	\$12,525,339	\$0	\$0	\$1,158,377	\$263,007	\$0	\$146,708	\$1,830
General Plant - Accumulated Depreciation	(\$33,049,487)	(\$17,182,069)	(\$5,144,972)	(\$9,528,186)	\$0	\$0	(\$881,192)	(\$200,073)	\$0	(\$111,603)	(\$1,392)
General Plant - Net Fixed Assets	\$10,395,932	\$5,404,732	\$1,618,384	\$2,997,153	\$0	\$0	\$277,185	\$62,934	\$0	\$35,105	\$438
General Plant - Depreciation	\$1,628,328	\$846,550	\$253,490	\$469,448	\$0	\$0	\$43,416	\$9,857	\$0	\$5,499	\$69
Total Net Fixed Assets Excluding General Plant	\$218,159,958	\$110,106,690	\$34,478,689	\$65,092,133	\$0	\$0	\$6,489,752	\$1,261,534	\$0	\$720,058	\$11,102
Total Administration and General Expense	\$4,897,838	\$2,930,620	\$719,099	\$1,107,171	\$0	\$0	\$103,300	\$24,808	\$0	\$12,565	\$276
Total O&M	\$11,350,839	\$6,960,571	\$1,646,639	\$2,434,495	\$0	\$0	\$224,850	\$55,955	\$0	\$27,673	\$655

Primary Conductors and Poles Gross Assets											
Acct 1830-4 Primary Poles, Towers & Fixtures	\$45,217,950	\$11,487,933	\$8,641,954	\$21,702,809	\$0	\$0	\$3,248,751	\$110,530	\$0	\$25,974	\$0
Acct 1835-4 Primary Overhead Conductors	\$25,711,776	\$6,532,255	\$4,913,977	\$12,340,625	\$0	\$0	\$1,847,301	\$62,849	\$0	\$14,769	\$0
Acct 1840-4 Primary Underground Conduit	\$6,720,519	\$1,707,394	\$1,284,411	\$3,225,581	\$0	\$0	\$482,846	\$16,427	\$0	\$3,860	\$0
Acct 1845-4 Primary Underground Conductors	\$15,300,461	\$3,887,188	\$2,924,190	\$7,343,610	\$0	\$0	\$1,099,284	\$37,400	\$0	\$8,789	\$0
Subtotal	\$92,950,707	\$23,614,771	\$17,764,532	\$44,612,625	\$0	\$0	\$6,678,182	\$227,207	\$0	\$53,392	\$0
Primary Conductors and Poles Accumulated Depreciation											
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$18,308,759)	(\$4,651,467)	(\$3,499,129)	(\$8,787,473)	\$0	\$0	(\$1,315,420)	(\$44,754)	\$0	(\$10,517)	\$0
Acct 1835-4 Primary Overhead Conductors	(\$9,326,935)	(\$2,369,572)	(\$1,782,543)	(\$4,476,556)	\$0	\$0	(\$670,108)	(\$22,799)	\$0	(\$5,357)	\$0
Acct 1840-4 Primary Underground Conduit	(\$3,799,284)	(\$965,234)	(\$726,111)	(\$1,823,504)	\$0	\$0	(\$272,965)	(\$9,287)	\$0	(\$2,182)	\$0
Acct 1845-4 Primary Underground Conductors	(\$9,823,257)	(\$2,495,666)	(\$1,877,399)	(\$4,714,771)	\$0	\$0	(\$705,766)	(\$24,012)	\$0	(\$5,643)	\$0
Subtotal	(\$41,258,235)	(\$10,481,940)	(\$7,885,182)	(\$19,802,304)	\$0	\$0	(\$2,964,259)	(\$100,851)	\$0	(\$23,699)	\$0
Primary Conductor & Pools - Net Fixed Assets											
General Plant Assigned to Primary C&P - NFA	\$2,417,129	\$644,642	\$463,724	\$1,142,386	\$0	\$0	\$158,626	\$6,304	\$0	\$1,448	\$0
Primary C&P Net Fixed Assets Including General Plant	\$54,109,601	\$13,777,473	\$10,343,074	\$25,952,707	\$0	\$0	\$3,872,548	\$132,660	\$0	\$31,140	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures											
Acct 1835-3 Bulk Overhead Conductors	\$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
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures											
Acct 1835-5 Secondary Overhead Conductors	\$11,304,488	\$4,556,391	\$2,343,407	\$4,393,162	\$0	\$0	\$0	\$0	\$0	\$11,528	\$0
Acct 1840-5 Secondary Underground Conduit	\$6,427,944	\$2,590,850	\$1,332,505	\$2,498,034	\$0	\$0	\$0	\$0	\$0	\$6,555	\$0
Acct 1845-5 Secondary Underground Conductors	\$10,080,779	\$4,063,163	\$2,089,733	\$3,917,603	\$0	\$0	\$0	\$0	\$0	\$10,280	\$0
Subtotal	\$22,950,692	\$9,250,514	\$4,757,650	\$8,919,122	\$0	\$0	\$0	\$0	\$0	\$23,405	\$0
Operations and Maintenance											
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$404,030	\$114,687	\$78,525	\$186,538	\$0	\$0	\$23,223	\$790	\$0	\$268	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$171,480	\$48,676	\$33,328	\$79,171	\$0	\$0	\$9,856	\$335	\$0	\$114	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$42,660	\$14,652	\$8,567	\$18,137	\$0	\$0	\$1,226	\$42	\$0	\$36	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$18,869	\$6,481	\$3,789	\$8,022	\$0	\$0	\$542	\$18	\$0	\$16	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$190,513	\$54,078	\$37,027	\$87,958	\$0	\$0	\$10,950	\$373	\$0	\$126	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$85,320	\$24,219	\$16,582	\$39,392	\$0	\$0	\$4,904	\$167	\$0	\$57	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$243,281	\$69,057	\$47,283	\$112,321	\$0	\$0	\$13,983	\$476	\$0	\$161	\$0
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$600	\$206	\$120	\$255	\$0	\$0	\$17	\$1	\$0	\$1	\$0
Total	\$1,156,753	\$332,056	\$225,222	\$531,794	\$0	\$0	\$64,701	\$2,201	\$0	\$779	\$0
General Expenses											
Acct 5005 - Operation Supervision and Engineering	\$833,704	\$251,539	\$165,103	\$381,388	\$0	\$0	\$33,384	\$1,581	\$0	\$709	\$0
Acct 5010 - Load Dispatching	\$682,220	\$205,835	\$135,104	\$312,090	\$0	\$0	\$27,318	\$1,294	\$0	\$580	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$628,250	\$189,551	\$124,416	\$287,401	\$0	\$0	\$25,157	\$1,192	\$0	\$534	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$295,816	\$89,252	\$58,582	\$135,325	\$0	\$0	\$11,845	\$561	\$0	\$251	\$0
Total	\$2,439,990	\$736,176	\$483,205	\$1,116,204	\$0	\$0	\$97,704	\$4,628	\$0	\$2,074	\$0
Primary Conductors and Poles Gross Assets											
Acct 1815 - 1855	\$92,950,707	\$23,614,771	\$17,764,532	\$44,612,625	\$0	\$0	\$6,678,182	\$227,207	\$0	\$53,392	\$0
Acct 1815 - 1855	\$229,557,966	\$69,260,573	\$45,460,621	\$105,014,165	\$0	\$0	\$9,192,094	\$435,379	\$0	\$195,134	\$0

2021 Cost Allocation Model

Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet - Initial Application

Secondary Conductors and Poles Cost Pool 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	10
		Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$205,651	\$82,890	\$42,631	\$79,920	\$0	\$0	\$0	\$0	\$0	\$210	\$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$235,269	\$139,207	\$35,779	\$55,487	\$0	\$0	\$0	\$3,690	\$0	\$1,106	\$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$240,724	\$142,435	\$36,609	\$56,774	\$0	\$0	\$0	\$3,776	\$0	\$1,131	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$738,193	\$436,784	\$112,263	\$174,099	\$0	\$0	\$0	\$11,578	\$0	\$3,469	\$0
Depreciation on General Plant Assigned to Secondary C&P	\$174,102	\$72,580	\$35,696	\$65,644	\$0	\$0	\$0	\$0	\$0	\$182	\$0
Secondary C&P Operations and Maintenance	\$401,373	\$154,148	\$83,784	\$163,057	\$0	\$0	\$0	\$0	\$0	\$383	\$0
Allocation of General Expenses	\$539,574	\$217,481	\$111,853	\$209,690	\$0	\$0	\$0	\$0	\$0	\$550	\$0
Admin and General Assigned to Primary C&P	\$175,820	\$64,901	\$36,589	\$74,156	\$0	\$0	\$0	\$0	\$0	\$174	\$0
PILs on Secondary C&P	\$95,476	\$38,483	\$19,792	\$37,104	\$0	\$0	\$0	\$0	\$0	\$97	\$0
Debt Return on Secondary C&P	\$533,713	\$215,119	\$110,638	\$207,412	\$0	\$0	\$0	\$0	\$0	\$544	\$0
Equity Return on Secondary C&P	\$895,243	\$360,837	\$185,583	\$347,910	\$0	\$0	\$0	\$0	\$0	\$913	\$0
Total	\$4,235,138	\$1,924,864	\$811,217	\$1,471,253	\$0	\$0	\$0	\$19,044	\$0	\$8,760	\$0
Secondary NCP	552,076	222,520	114,445	214,548	0	0	0	0	0	563	0
PLCC Amount	94,435	82,750	9,582	1,238	0	0	0	0	0	864	0
Adjustment to Customer Related Cost for PLCC	\$805,675	\$715,816	\$67,923	\$8,492	\$0	\$0	\$0	\$0	\$0	\$13,444	\$0
General Plant - Gross Assets	\$43,445,419	\$22,586,801	\$6,763,356	\$12,525,339	\$0	\$0	\$1,158,377	\$263,007	\$0	\$146,708	\$1,830
General Plant - Accumulated Depreciation	(\$33,049,487)	(\$17,182,069)	(\$5,144,972)	(\$9,528,186)	\$0	\$0	(\$881,192)	(\$200,073)	\$0	(\$111,603)	(\$1,392)
General Plant - Net Fixed Assets	\$10,395,932	\$5,404,732	\$1,618,384	\$2,997,153	\$0	\$0	\$277,185	\$62,934	\$0	\$35,105	\$438
General Plant - Depreciation	\$1,628,328	\$846,550	\$253,490	\$469,448	\$0	\$0	\$43,416	\$9,857	\$0	\$5,499	\$69
Total Net Fixed Assets Excluding General Plant	\$218,159,958	\$110,106,690	\$34,478,689	\$65,092,133	\$0	\$0	\$6,489,752	\$1,261,534	\$0	\$720,058	\$11,102
Total Administration and General Expense	\$4,897,838	\$2,930,620	\$719,099	\$1,107,171	\$0	\$0	\$103,300	\$24,808	\$0	\$12,565	\$276
Total O&M	\$11,350,839	\$6,960,571	\$1,646,639	\$2,434,495	\$0	\$0	\$224,850	\$55,955	\$0	\$27,673	\$655

Secondary Conductors and Poles Gross Plant											
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$11,304,488	\$4,556,391	\$2,343,407	\$4,393,162	\$0	\$0	\$0	\$0	\$0	\$11,528	\$0
Acct 1835-5 Secondary Overhead Conductors	\$6,427,944	\$2,590,850	\$1,332,505	\$2,498,034	\$0	\$0	\$0	\$0	\$0	\$6,555	\$0
Acct 1840-5 Secondary Underground Conduit	\$10,080,779	\$4,063,163	\$2,089,733	\$3,917,603	\$0	\$0	\$0	\$0	\$0	\$10,280	\$0
Acct 1845-5 Secondary Underground Conductors	\$22,950,692	\$9,250,514	\$4,757,650	\$8,919,122	\$0	\$0	\$0	\$0	\$0	\$23,405	\$0
Subtotal	\$50,763,902	\$20,460,918	\$10,523,295	\$19,727,921	\$0	\$0	\$0	\$0	\$0	\$51,768	\$0
Secondary Conductors and Poles Accumulated Depreciation											
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$4,577,190)	(\$1,844,884)	(\$948,846)	(\$1,778,792)	\$0	\$0	\$0	\$0	\$0	(\$4,668)	\$0
Acct 1835-5 Secondary Overhead Conductors	(\$2,331,734)	(\$939,830)	(\$483,366)	(\$906,161)	\$0	\$0	\$0	\$0	\$0	(\$2,378)	\$0
Acct 1840-5 Secondary Underground Conduit	(\$5,698,926)	(\$2,297,011)	(\$1,181,380)	(\$2,214,722)	\$0	\$0	\$0	\$0	\$0	(\$5,812)	\$0
Acct 1845-5 Secondary Underground Conductors	(\$14,734,885)	(\$5,939,048)	(\$3,054,524)	(\$5,726,286)	\$0	\$0	\$0	\$0	\$0	(\$15,026)	\$0
Subtotal	(\$27,342,734)	(\$11,020,773)	(\$5,668,116)	(\$10,625,962)	\$0	\$0	\$0	\$0	\$0	(\$27,884)	\$0
Secondary Conductor & Pools - Net Fixed Assets											
General Plant Assigned to Secondary C&P - NFA	\$23,421,168	\$9,440,145	\$4,855,180	\$9,101,959	\$0	\$0	\$0	\$0	\$0	\$23,885	\$0
Secondary C&P Net Fixed Assets Including General Plant	\$1,111,540	\$463,382	\$227,896	\$419,098	\$0	\$0	\$0	\$0	\$0	\$1,164	\$0
	\$24,532,708	\$9,903,527	\$5,083,075	\$9,521,057	\$0	\$0	\$0	\$0	\$0	\$25,049	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures											
Acct 1835-3 Bulk Overhead Conductors	\$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
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures											
Acct 1835-4 Primary Overhead Conductors	\$45,217,950	\$11,487,933	\$8,641,954	\$21,702,809	\$0	\$0	\$3,248,751	\$110,530	\$0	\$25,974	\$0
Acct 1840-4 Primary Underground Conduit	\$25,711,776	\$6,532,255	\$4,913,977	\$12,340,625	\$0	\$0	\$1,847,301	\$62,849	\$0	\$14,769	\$0
Acct 1845-4 Primary Underground Conductors	\$6,720,519	\$1,707,394	\$1,284,411	\$3,225,581	\$0	\$0	\$482,846	\$16,427	\$0	\$3,860	\$0
	\$15,300,461	\$3,887,188	\$2,924,190	\$7,343,610	\$0	\$0	\$1,099,284	\$37,400	\$0	\$8,789	\$0
Subtotal	\$92,950,707	\$23,614,771	\$17,764,532	\$44,612,625	\$0	\$0	\$6,678,182	\$227,207	\$0	\$53,392	\$0
Operations and Maintenance											
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$404,030	\$114,687	\$78,525	\$186,538	\$0	\$0	\$23,223	\$790	\$0	\$268	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$171,480	\$48,676	\$33,328	\$79,171	\$0	\$0	\$9,856	\$335	\$0	\$114	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$42,660	\$14,652	\$8,567	\$18,137	\$0	\$0	\$1,226	\$42	\$0	\$36	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$18,869	\$6,481	\$3,789	\$8,022	\$0	\$0	\$542	\$18	\$0	\$16	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$190,513	\$54,078	\$37,027	\$87,958	\$0	\$0	\$10,950	\$373	\$0	\$126	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$85,320	\$24,219	\$16,582	\$39,392	\$0	\$0	\$4,904	\$167	\$0	\$57	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$243,281	\$69,057	\$47,283	\$112,321	\$0	\$0	\$13,983	\$476	\$0	\$161	\$0
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$600	\$206	\$120	\$255	\$0	\$0	\$17	\$1	\$0	\$1	\$0
Total	\$1,156,753	\$332,056	\$225,222	\$531,794	\$0	\$0	\$64,701	\$2,201	\$0	\$779	\$0
General Expenses											
Acct 5005 - Operation Supervision and Engineering	\$833,704	\$251,539	\$165,103	\$381,388	\$0	\$0	\$33,384	\$1,581	\$0	\$709	\$0
Acct 5010 - Load Dispatching	\$682,220	\$205,835	\$135,104	\$312,090	\$0	\$0	\$27,318	\$1,294	\$0	\$580	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$628,250	\$189,551	\$124,416	\$287,401	\$0	\$0	\$25,157	\$1,192	\$0	\$534	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$295,816	\$89,252	\$58,582	\$135,325	\$0	\$0	\$11,845	\$561	\$0	\$251	\$0
Total	\$2,439,990	\$736,176	\$483,205	\$1,116,204	\$0	\$0	\$97,704	\$4,628	\$0	\$2,074	\$0
Secondary Conductors and Poles Gross Assets											
Acct 1815 - 1855	\$50,763,902	\$20,460,918	\$10,523,295	\$19,727,921	\$0	\$0	\$0	\$0	\$0	\$51,768	\$0
	\$229,557,966	\$69,260,573	\$45,460,621	\$105,014,165	\$0	\$0	\$9,192,094	\$435,379	\$0	\$195,134	\$0



Ontario Energy Board

2021 Cost Allocation Model

EB-2020-0059

Sheet 03.1 Line Transformers Unit Cost Worksheet - Initial Application

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	6	7	9	10
		Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Depreciation on Acct 1850 Line Transformers	\$1,383,051	\$737,406	\$229,248	\$403,134	\$0	\$7,393	\$5,870	\$0
Depreciation on General Plant Assigned to Line Transformers	\$224,714	\$122,916	\$36,541	\$63,033	\$0	\$1,252	\$972	\$0
Acct 5035 - Overhead Distribution Transformers- Operation	\$3,210	\$1,711	\$532	\$936	\$0	\$17	\$14	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$4,490	\$2,394	\$744	\$1,309	\$0	\$24	\$19	\$0
Acct 5160 - Maintenance of Line Transformers	\$64,554	\$34,418	\$10,700	\$18,816	\$0	\$345	\$274	\$0
Allocation of General Expenses	\$793,596	\$418,353	\$132,584	\$235,190	\$0	\$4,166	\$3,303	\$0
Admin and General Assigned to Line Transformers	\$31,339	\$16,220	\$5,230	\$9,578	\$0	\$171	\$139	\$0
PILs on Line Transformers	\$122,232	\$65,171	\$20,261	\$35,628	\$0	\$653	\$519	\$0
Debt Return on Line Transformers	\$683,281	\$364,307	\$113,258	\$199,164	\$0	\$3,653	\$2,900	\$0
Equity Return on Line Transformers	\$1,146,127	\$611,085	\$189,977	\$334,075	\$0	\$6,127	\$4,864	\$0
Total	\$4,456,594	\$2,373,981	\$739,075	\$1,300,863	\$0	\$23,801	\$18,873	\$0
Billed kW without Line Transformer Allowance		0	-95,763	856,221	169,287	9,302	0	103,033
Billed kWh without Line Transformer Allowance		395,056,934	195,573,807	697,140,723	95,699,867	3,347,727	2,947,114	41,857,714
Line Transformation Unit Cost (\$/kW)		\$0.0000	-\$7.7177	\$1.5193	\$0.0000	\$2.5587	\$0.0000	\$0.0000
Line Transformation Unit Cost (\$/kWh)		\$0.0060	\$0.0038	\$0.0019	\$0.0000	\$0.0071	\$0.0064	\$0.0000
General Plant - Gross Assets	\$43,445,419	\$22,586,801	\$6,763,356	\$12,525,339	\$1,158,377	\$263,007	\$146,708	\$1,830
General Plant - Accumulated Depreciation	(\$33,049,487)	(\$17,182,069)	(\$5,144,972)	(\$9,528,186)	(\$881,192)	(\$200,073)	(\$111,603)	(\$1,392)
General Plant - Net Fixed Assets	\$10,395,932	\$5,404,732	\$1,618,384	\$2,997,153	\$277,185	\$62,934	\$35,105	\$438
General Plant - Depreciation	\$1,628,328	\$846,550	\$253,490	\$469,448	\$43,416	\$9,857	\$5,499	\$69
Total Net Fixed Assets Excluding General Plant	\$218,159,958	\$110,106,690	\$34,478,689	\$65,092,133	\$6,489,752	\$1,261,534	\$720,058	\$11,102
Total Administration and General Expense	\$4,897,838	\$2,930,620	\$719,099	\$1,107,171	\$103,300	\$24,808	\$12,565	\$276
Total O&M	\$11,350,839	\$6,960,571	\$1,646,639	\$2,434,495	\$224,850	\$55,955	\$27,673	\$655

<u>Line Transformer Rate Base</u>								
Acct 1850 - Line Transformers - Gross Assets	\$75,968,098	\$40,504,180	\$12,592,121	\$22,143,301	\$0	\$406,093	\$322,404	\$0
Line Transformers - Accumulated Depreciation	(\$45,983,368)	(\$24,517,115)	(\$7,621,991)	(\$13,403,304)	\$0	(\$245,807)	(\$195,151)	\$0
Line Transformers - Net Fixed Assets	\$29,984,730	\$15,987,065	\$4,970,130	\$8,739,996	\$0	\$160,285	\$127,253	\$0
General Plant Assigned to Line Transformers - NFA	\$1,434,669	\$784,746	\$233,291	\$402,431	\$0	\$7,996	\$6,204	\$0
Line Transformer Net Fixed Assets Including General Plant	\$31,419,399	\$16,771,811	\$5,203,422	\$9,142,427	\$0	\$168,282	\$133,458	\$0
<u>General Expenses</u>								
Acct 5005 - Operation Supervision and Engineering	\$1,389,506	\$743,545	\$210,555	\$387,858	\$33,624	\$8,937	\$4,883	\$104
Acct 5010 - Load Dispatching	\$1,137,034	\$608,444	\$172,297	\$317,385	\$27,515	\$7,313	\$3,996	\$85
Acct 5085 - Miscellaneous Distribution Expense	\$1,047,083	\$560,309	\$158,667	\$292,276	\$25,338	\$6,735	\$3,680	\$78
Acct 5105 - Maintenance Supervision and Engineering	\$493,027	\$263,826	\$74,710	\$137,621	\$11,931	\$3,171	\$1,733	\$37
Total	\$4,066,650	\$2,176,124	\$616,229	\$1,135,140	\$98,408	\$26,156	\$14,290	\$303
Acct 1850 - Line Transformers - Gross Assets	\$75,968,098	\$40,504,180	\$12,592,121	\$22,143,301	\$0	\$406,093	\$322,404	\$0
Acct 1815 - 1855	\$389,324,298	\$210,688,527	\$58,525,916	\$106,873,966	\$9,261,271	\$2,549,827	\$1,394,988	\$29,802



Ontario Energy Board

2021 Cost Allocation Model

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

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	6	7	9	10
		Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Depreciation on Acct 1820-2 Distribution Station Equipment	\$64,146	\$16,297	\$12,260	\$30,788	\$4,609	\$157	\$37	\$0
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	(\$5,625)	(\$1,598)	(\$1,037)	(\$2,627)	(\$345)	(\$9)	(\$9)	\$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$736,706	\$209,287	\$135,820	\$344,110	\$45,166	\$1,199	\$1,123	\$0
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Substation Transformers	\$140,479	\$42,397	\$25,788	\$64,174	\$7,653	\$226	\$242	\$0
Acct 5012 - Station Buildings and Fixtures Expense	\$223,135	\$63,389	\$41,138	\$104,225	\$13,680	\$363	\$340	\$0
Acct 5016 - Distribution Station Equipment - Labour	\$216,911	\$55,108	\$41,456	\$104,109	\$15,584	\$530	\$125	\$0
Acct 5017 - Distribution Station Equipment - Other	\$103,998	\$26,421	\$19,876	\$49,915	\$7,472	\$254	\$60	\$0
Acct 5114 - Maintenance of Distribution Station Equipment	\$44,173	\$11,222	\$8,442	\$21,201	\$3,174	\$108	\$25	\$0
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Substation Transformers	\$161,753	\$39,051	\$30,471	\$79,689	\$12,050	\$396	\$95	\$0
PILs on Substation Transformers	\$77,961	\$22,479	\$14,298	\$36,273	\$4,663	\$118	\$129	\$0
Debt Return on Substation Transformers	\$435,805	\$125,660	\$79,929	\$202,767	\$26,068	\$659	\$723	\$0
Equity Return on Substation Transformers	\$731,013	\$210,780	\$134,071	\$340,119	\$43,726	\$1,105	\$1,213	\$0
Total	\$2,930,455	\$820,494	\$542,511	\$1,374,742	\$183,500	\$5,105	\$4,104	\$0
Billed kW without Substation Transformer Allowance		0	0	1,764,636	169,287	9,302	0	103,033
Billed kWh without Substation Transformer Allowance		395,056,934	195,573,807	697,140,723	95,699,867	3,347,727	2,947,114	41,857,714
Substation Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.7791	\$1.0840	\$0.5488	\$0.0000	\$0.0000
Substation Transformation Unit Cost (\$/kWh)		\$0.0021	\$0.0028	\$0.0020	\$0.0019	\$0.0015	\$0.0014	\$0.0000
General Plant - Gross Assets	\$43,445,419	\$22,586,801	\$6,763,356	\$12,525,339	\$1,158,377	\$263,007	\$146,708	\$1,830
General Plant - Accumulated Depreciation	(\$33,049,487)	(\$17,182,069)	(\$5,144,972)	(\$9,528,186)	(\$881,192)	(\$200,073)	(\$111,603)	(\$1,392)
General Plant - Net Fixed Assets	\$10,395,932	\$5,404,732	\$1,618,384	\$2,997,153	\$277,185	\$62,934	\$35,105	\$438
General Plant - Depreciation	\$1,628,328	\$846,550	\$253,490	\$469,448	\$43,416	\$9,857	\$5,499	\$69
Total Net Fixed Assets Excluding General Plant	\$218,159,958	\$110,106,690	\$34,478,689	\$65,092,133	\$6,489,752	\$1,261,534	\$720,058	\$11,102
Total Administration and General Expense	\$4,897,838	\$2,930,620	\$719,099	\$1,107,171	\$103,300	\$24,808	\$12,565	\$276
Total O&M	\$11,350,839	\$6,960,571	\$1,646,639	\$2,434,495	\$224,850	\$55,955	\$27,673	\$655

Substation Transformer Rate Base Gross Plant								
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$1,601,637	\$455,002	\$295,280	\$748,113	\$98,193	\$2,606	\$2,442	\$0
Acct 1806-2 Land Rights Station <50 kV	\$1,252,118	\$355,709	\$230,843	\$584,855	\$76,765	\$2,038	\$1,909	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	\$26,481,970	\$7,523,144	\$4,882,261	\$12,369,540	\$1,623,558	\$43,094	\$40,373	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$29,335,725	\$8,333,855	\$5,408,384	\$13,702,508	\$1,798,516	\$47,738	\$44,724	\$0
Substation Transformers - Accumulated Depreciation								
Acct 1820-2 Distribution Station Equipment	(\$2,708,944)	(\$688,226)	(\$517,727)	(\$1,300,185)	(\$194,628)	(\$6,622)	(\$1,556)	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1806-2 Land Rights Station <50 kV	(\$58,465)	(\$16,609)	(\$10,779)	(\$27,309)	(\$3,584)	(\$95)	(\$89)	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	(\$7,443,698)	(\$2,114,647)	(\$1,372,333)	(\$3,476,898)	(\$456,359)	(\$12,113)	(\$11,348)	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$10,211,106)	(\$2,819,482)	(\$1,900,839)	(\$4,804,392)	(\$654,571)	(\$18,830)	(\$12,994)	\$0
Substation Transformers - Net Fixed Assets	\$19,124,619	\$5,514,373	\$3,507,545	\$8,898,117	\$1,143,945	\$28,908	\$31,731	\$0
General Plant Assigned to SubstationTransformers - NFA	\$896,880	\$270,680	\$164,640	\$409,712	\$48,859	\$1,442	\$1,547	\$0
Substation Transformer NFA Including General Plant	\$20,021,499	\$5,785,053	\$3,672,185	\$9,307,829	\$1,192,804	\$30,350	\$33,277	\$0
General Expenses								
Acct 5005 - Operation Supervision and Engineering	\$1,389,506	\$743,545	\$210,555	\$387,858	\$33,624	\$8,937	\$4,883	\$104
Acct 5010 - Load Dispatching	\$1,137,034	\$608,444	\$172,297	\$317,385	\$27,515	\$7,313	\$3,996	\$85
Acct 5085 - Miscellaneous Distribution Expense	\$1,047,083	\$560,309	\$158,667	\$292,276	\$25,338	\$6,735	\$3,680	\$78
Acct 5105 - Maintenance Supervision and Engineering	\$493,027	\$263,826	\$74,710	\$137,621	\$11,931	\$3,171	\$1,733	\$37
Total	\$4,066,650	\$2,176,124	\$616,229	\$1,135,140	\$98,408	\$26,156	\$14,290	\$303
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$389,324,298	\$210,688,527	\$58,525,916	\$106,873,966	\$9,261,271	\$2,549,827	\$1,394,988	\$29,802

2021 Cost Allocation Model

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

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	6	7	9	10
		Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$1,371,006	\$685,509	\$212,395	\$401,948	\$59,110	\$6,596	\$5,448	\$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$941,078	\$470,543	\$145,791	\$275,903	\$40,574	\$4,527	\$3,740	\$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$160,483	\$80,242	\$24,862	\$47,050	\$6,919	\$772	\$638	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$492,129	\$246,067	\$76,240	\$144,281	\$21,218	\$2,368	\$1,956	\$0
Depreciation on General Plant Assigned to Primary C&P	\$642,194	\$331,199	\$98,127	\$182,165	\$24,850	\$3,239	\$2,614	\$0
Primary C&P Operations and Maintenance	\$1,253,214	\$609,324	\$193,642	\$375,688	\$64,712	\$5,005	\$4,843	\$0
Allocation of General Expenses	\$1,620,074	\$800,052	\$252,697	\$482,402	\$70,972	\$7,645	\$6,306	\$0
Admin and General Assigned to Primary C&P	\$546,114	\$256,544	\$84,565	\$170,857	\$29,729	\$2,219	\$2,199	\$0
PILs on Primary C&P	\$351,205	\$175,604	\$54,408	\$102,966	\$15,142	\$1,690	\$1,396	\$0
Debt Return on Primary C&P	\$1,963,248	\$981,633	\$304,144	\$575,580	\$84,645	\$9,445	\$7,801	\$0
Equity Return on Primary C&P	\$3,293,128	\$1,646,579	\$510,168	\$965,471	\$141,982	\$15,842	\$13,086	\$0
Total	\$12,633,874	\$6,283,297	\$1,957,039	\$3,724,313	\$559,853	\$59,347	\$50,025	\$0
General Plant - Gross Assets	\$43,445,419	\$22,586,801	\$6,763,356	\$12,525,339	\$1,158,377	\$263,007	\$146,708	\$1,830
General Plant - Accumulated Depreciation	(\$33,049,487)	(\$17,182,069)	(\$5,144,972)	(\$9,528,186)	(\$881,192)	(\$200,073)	(\$111,603)	(\$1,392)
General Plant - Net Fixed Assets	\$10,395,932	\$5,404,732	\$1,618,384	\$2,997,153	\$277,185	\$62,934	\$35,105	\$438
General Plant - Depreciation	\$1,628,328	\$846,550	\$253,490	\$469,448	\$43,416	\$9,857	\$5,499	\$69
Total Net Fixed Assets Excluding General Plant	\$218,159,958	\$110,106,690	\$34,478,689	\$65,092,133	\$6,489,752	\$1,261,534	\$720,058	\$11,102
Total Administration and General Expense	\$4,897,838	\$2,930,620	\$719,099	\$1,107,171	\$103,300	\$24,808	\$12,565	\$276
Total O&M	\$11,350,839	\$6,960,571	\$1,646,639	\$2,434,495	\$224,850	\$55,955	\$27,673	\$655
Primary Conductors and Poles Gross Assets								
Acct 1830-4 Primary Poles, Towers & Fixtures	\$75,363,250	\$37,681,966	\$11,675,192	\$22,094,815	\$3,249,257	\$362,553	\$299,466	\$0
Acct 1835-4 Primary Overhead Conductors	\$42,852,961	\$21,426,674	\$6,638,734	\$12,563,527	\$1,847,589	\$206,154	\$170,282	\$0
Acct 1840-4 Primary Underground Conduit	\$11,200,866	\$5,600,483	\$1,735,226	\$3,283,843	\$482,921	\$53,884	\$44,508	\$0
Acct 1845-4 Primary Underground Conductors	\$25,500,769	\$12,750,500	\$3,950,551	\$7,476,254	\$1,099,456	\$122,677	\$101,331	\$0
Subtotal	\$154,917,845	\$77,459,624	\$23,999,703	\$45,418,439	\$6,679,223	\$745,269	\$615,588	\$0

Primary Conductors and Poles Accumulated Depreciation								
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$30,514,598)	(\$15,257,437)	(\$4,727,288)	(\$8,946,196)	(\$1,315,625)	(\$146,798)	(\$121,254)	\$0
Acct 1835-4 Primary Overhead Conductors	(\$15,544,892)	(\$7,772,516)	(\$2,408,198)	(\$4,557,414)	(\$670,212)	(\$74,782)	(\$61,770)	\$0
Acct 1840-4 Primary Underground Conduit	(\$6,332,140)	(\$3,166,098)	(\$980,968)	(\$1,856,441)	(\$273,008)	(\$30,462)	(\$25,162)	\$0
Acct 1845-4 Primary Underground Conductors	(\$16,372,094)	(\$8,186,121)	(\$2,536,347)	(\$4,799,931)	(\$705,876)	(\$78,762)	(\$65,057)	\$0
Subtotal	(\$68,763,724)	(\$34,382,174)	(\$10,652,801)	(\$20,159,982)	(\$2,964,721)	(\$330,804)	(\$273,242)	\$0
Primary Conductor & Pools - Net Fixed Assets								
General Plant Assigned to Primary C&P - NFA	\$4,100,037	\$2,114,513	\$626,486	\$1,163,020	\$158,651	\$20,676	\$16,691	\$0
Primary C&P Net Fixed Assets Including General Plant	\$90,254,158	\$45,191,964	\$13,973,388	\$26,421,477	\$3,873,152	\$435,141	\$359,036	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures								
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures								
Acct 1835-5 Secondary Overhead Conductors	\$18,840,813	\$11,147,983	\$2,865,263	\$4,443,508	\$0	\$295,514	\$88,544	\$0
Acct 1840-5 Secondary Underground Conduit	\$10,713,240	\$6,338,953	\$1,629,242	\$2,526,662	\$0	\$168,035	\$50,348	\$0
Acct 1845-5 Secondary Underground Conductors	\$16,801,298	\$9,941,216	\$2,555,099	\$3,962,499	\$0	\$263,525	\$78,960	\$0
Subtotal	\$38,251,153	\$22,632,953	\$5,817,138	\$9,021,335	\$0	\$599,961	\$179,765	\$0
Operations and Maintenance								
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$673,384	\$349,043	\$103,937	\$189,700	\$23,226	\$4,704	\$2,774	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$285,800	\$148,142	\$44,113	\$80,513	\$9,858	\$1,996	\$1,177	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$71,100	\$39,462	\$10,894	\$18,399	\$1,226	\$806	\$313	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$31,448	\$17,454	\$4,818	\$8,138	\$542	\$356	\$139	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$317,521	\$164,585	\$49,010	\$89,449	\$10,952	\$2,218	\$1,308	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$142,200	\$73,708	\$21,949	\$40,059	\$4,905	\$993	\$586	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$405,469	\$210,172	\$62,584	\$114,225	\$13,985	\$2,832	\$1,670	\$0
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$1,000	\$555	\$153	\$259	\$17	\$11	\$4	\$0
Total	\$1,927,922	\$1,003,121	\$297,458	\$540,742	\$64,712	\$13,918	\$7,971	\$0
General Expenses								
Acct 5005 - Operation Supervision and Engineering	\$1,389,506	\$743,545	\$210,555	\$387,858	\$33,624	\$8,937	\$4,883	\$104
Acct 5010 - Load Dispatching	\$1,137,034	\$608,444	\$172,297	\$317,385	\$27,515	\$7,313	\$3,996	\$85
Acct 5085 - Miscellaneous Distribution Expense	\$1,047,083	\$560,309	\$158,667	\$292,276	\$25,338	\$6,735	\$3,680	\$78
Acct 5105 - Maintenance Supervision and Engineering	\$493,027	\$263,826	\$74,710	\$137,621	\$11,931	\$3,171	\$1,733	\$37
Total	\$4,066,650	\$2,176,124	\$616,229	\$1,135,140	\$98,408	\$26,156	\$14,290	\$303
Primary Conductors and Poles Gross Assets								
Acct 1815 - 1855	\$154,917,845	\$77,459,624	\$23,999,703	\$45,418,439	\$6,679,223	\$745,269	\$615,588	\$0
Acct 1815 - 1855	\$389,324,298	\$210,688,527	\$58,525,916	\$106,873,966	\$9,261,271	\$2,549,827	\$1,394,988	\$29,802

Grouping of Operation and Maintenance

	Total		Residential		GS <50		GS>50-Regular		Large Use >5MW		Street Light		Unmetered Scattered Load		Embedded Distributor	
1830	\$	317,521	\$	164,585	\$	49,010	\$	89,449	\$	10,952	\$	2,218	\$	1,308	\$	-
1835	\$	142,200	\$	73,708	\$	21,949	\$	40,059	\$	4,905	\$	993	\$	586	\$	-
1840	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1845	\$	1,000	\$	555	\$	153	\$	259	\$	17	\$	11	\$	4	\$	-
1830 & 1835	\$	1,364,653	\$	707,357	\$	210,635	\$	384,438	\$	47,069	\$	9,533	\$	5,621	\$	-
1840 & 1845	\$	102,548	\$	56,916	\$	15,712	\$	26,537	\$	1,769	\$	1,162	\$	452	\$	-
Total	\$	1,927,922	\$	1,003,121	\$	297,458	\$	540,742	\$	64,712	\$	13,918	\$	7,971	\$	-

2021 Cost Allocation Model

Sheet O3.4 Secondary Cost Pool Worksheet - Initial Application

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	6	7	9	10
		Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$342,752	\$202,804	\$52,125	\$80,836	\$0	\$5,376	\$1,611	\$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$235,269	\$139,207	\$35,779	\$55,487	\$0	\$3,690	\$1,106	\$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$240,724	\$142,435	\$36,609	\$56,774	\$0	\$3,776	\$1,131	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$738,193	\$436,784	\$112,263	\$174,099	\$0	\$11,578	\$3,469	\$0
Depreciation on General Plant Assigned to Secondary C&P	\$293,805	\$177,580	\$43,645	\$66,396	\$0	\$4,784	\$1,401	\$0
Secondary C&P Operations and Maintenance	\$674,708	\$393,798	\$103,816	\$165,054	\$0	\$8,913	\$3,128	\$0
Allocation of General Expenses	\$882,162	\$517,063	\$135,476	\$211,937	\$0	\$13,613	\$4,073	\$0
Admin and General Assigned to Primary C&P	\$291,574	\$165,801	\$45,337	\$75,064	\$0	\$3,951	\$1,420	\$0
PILs on Secondary C&P	\$159,126	\$94,154	\$24,200	\$37,529	\$0	\$2,496	\$748	\$0
Debt Return on Secondary C&P	\$889,522	\$526,324	\$135,276	\$209,789	\$0	\$13,952	\$4,180	\$0
Equity Return on Secondary C&P	\$1,492,072	\$882,849	\$226,911	\$351,898	\$0	\$23,403	\$7,012	\$0
Total	Error - Please Rev	\$3,678,798	\$951,435	\$1,484,863	\$0	\$95,532	\$29,280	\$0
General Plant - Gross Assets	\$43,445,419	\$22,586,801	\$6,763,356	\$12,525,339	\$1,158,377	\$263,007	\$146,708	\$1,830
General Plant - Accumulated Depreciation	(\$33,049,487)	(\$17,182,069)	(\$5,144,972)	(\$9,528,186)	(\$881,192)	(\$200,073)	(\$111,603)	(\$1,392)
General Plant - Net Fixed Assets	\$10,395,932	\$5,404,732	\$1,618,384	\$2,997,153	\$277,185	\$62,934	\$35,105	\$438
General Plant - Depreciation	\$1,628,328	\$846,550	\$253,490	\$469,448	\$43,416	\$9,857	\$5,499	\$69
Total Net Fixed Assets Excluding General Plant	\$218,159,958	\$110,106,690	\$34,478,689	\$65,092,133	\$6,489,752	\$1,261,534	\$720,058	\$11,102
Total Administration and General Expense	\$4,897,838	\$2,930,620	\$719,099	\$1,107,171	\$103,300	\$24,808	\$12,565	\$276
Total O&M	\$11,350,839	\$6,960,571	\$1,646,639	\$2,434,495	\$224,850	\$55,955	\$27,673	\$655
Secondary Conductors and Poles Gross Plant								
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$18,840,813	\$11,147,983	\$2,865,263	\$4,443,508	\$0	\$295,514	\$88,544	\$0
Acct 1835-5 Secondary Overhead Conductors	\$10,713,240	\$6,338,953	\$1,629,242	\$2,526,662	\$0	\$168,035	\$50,348	\$0
Acct 1840-5 Secondary Underground Conduit	\$16,801,298	\$9,941,216	\$2,555,099	\$3,962,499	\$0	\$263,525	\$78,960	\$0
Acct 1845-5 Secondary Underground Conductors	\$38,251,153	\$22,632,953	\$5,817,138	\$9,021,335	\$0	\$599,961	\$179,765	\$0
Subtotal	\$84,606,504	\$50,061,105	\$12,866,742	\$19,954,004	\$0	\$1,327,035	\$397,617	\$0

Secondary Conductors and Poles Accumulated Depreciation								
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$7,628,650)	(\$4,513,821)	(\$1,160,146)	(\$1,799,177)	\$0	(\$119,654)	(\$35,852)	\$0
Acct 1835-5 Secondary Overhead Conductors	(\$3,886,223)	(\$2,299,452)	(\$591,007)	(\$916,545)	\$0	(\$60,955)	(\$18,264)	\$0
Acct 1840-5 Secondary Underground Conduit	(\$9,498,209)	(\$5,620,027)	(\$1,444,464)	(\$2,240,103)	\$0	(\$148,977)	(\$44,638)	\$0
Acct 1845-5 Secondary Underground Conductors	(\$24,558,142)	(\$14,530,889)	(\$3,734,740)	(\$5,791,910)	\$0	(\$385,189)	(\$115,414)	\$0
Subtotal	(\$45,571,224)	(\$26,964,190)	(\$6,930,356)	(\$10,747,736)	\$0	(\$714,775)	(\$214,167)	\$0
Secondary Conductor & Pools - Net Fixed Assets								
General Plant Assigned to Secondary C&P - NFA	\$39,035,280	\$23,096,916	\$5,936,386	\$9,206,268	\$0	\$612,260	\$183,451	\$0
Secondary C&P Net Fixed Assets Including General Plant	\$1,875,777	\$1,133,743	\$278,646	\$423,901	\$0	\$30,544	\$8,944	\$0
	\$40,911,057	\$24,230,658	\$6,215,032	\$9,630,168	\$0	\$642,804	\$192,394	\$0
Secondary Conductors and Poles Gross Assets								
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary Conductors and Poles Accumulated Depreciation								
Acct 1830-4 Primary Poles, Towers & Fixtures	\$75,363,250	\$37,681,966	\$11,675,192	\$22,094,815	\$3,249,257	\$362,553	\$299,466	\$0
Acct 1835-4 Primary Overhead Conductors	\$42,852,961	\$21,426,674	\$6,638,734	\$12,563,527	\$1,847,589	\$206,154	\$170,282	\$0
Acct 1840-4 Primary Underground Conduit	\$11,200,866	\$5,600,483	\$1,735,226	\$3,283,843	\$482,921	\$53,884	\$44,508	\$0
Acct 1845-4 Primary Underground Conductors	\$25,500,769	\$12,750,500	\$3,950,551	\$7,476,254	\$1,099,456	\$122,677	\$101,331	\$0
Subtotal	\$154,917,845	\$77,459,624	\$23,999,703	\$45,418,439	\$6,679,223	\$745,269	\$615,588	\$0
Operations and Maintenance								
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$673,384	\$349,043	\$103,937	\$189,700	\$23,226	\$4,704	\$2,774	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$285,800	\$148,142	\$44,113	\$80,513	\$9,858	\$1,996	\$1,177	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$71,100	\$39,462	\$10,894	\$18,399	\$1,226	\$806	\$313	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$31,448	\$17,454	\$4,818	\$8,138	\$542	\$356	\$139	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$317,521	\$164,585	\$49,010	\$89,449	\$10,952	\$2,218	\$1,308	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$142,200	\$73,708	\$21,949	\$40,059	\$4,905	\$993	\$586	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$405,469	\$210,172	\$62,584	\$114,225	\$13,985	\$2,832	\$1,670	\$0
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$1,000	\$555	\$153	\$259	\$17	\$11	\$4	\$0
Total	\$1,927,922	\$1,003,121	\$297,458	\$540,742	\$64,712	\$13,918	\$7,971	\$0
General Expenses								
Acct 5005 - Operation Supervision and Engineering	\$1,389,506	\$743,545	\$210,555	\$387,858	\$33,624	\$8,937	\$4,883	\$104
Acct 5010 - Load Dispatching	\$1,137,034	\$608,444	\$172,297	\$317,385	\$27,515	\$7,313	\$3,996	\$85
Acct 5085 - Miscellaneous Distribution Expense	\$1,047,083	\$560,309	\$158,667	\$292,276	\$25,338	\$6,735	\$3,680	\$78
Acct 5105 - Maintenance Supervision and Engineering	\$493,027	\$263,826	\$74,710	\$137,621	\$11,931	\$3,171	\$1,733	\$37
Total	\$4,066,650	\$2,176,124	\$616,229	\$1,135,140	\$98,408	\$26,156	\$14,290	\$303
Secondary Conductors and Poles Gross Assets								
Acct 1815 - 1855	\$84,606,504	\$50,061,105	\$12,866,742	\$19,954,004	\$0	\$1,327,035	\$397,617	\$0
	\$389,324,298	\$210,688,527	\$58,525,916	\$106,873,966	\$9,261,271	\$2,549,827	\$1,394,988	\$29,802

<u>Grouping of Operation and Maintenance</u>	Total		Residential		GS <50		GS>50-Regular		Large Use >5MW		Street Light	Unmetered Scattered Load		Embedded Distributor		
1830	\$	317,521	\$	164,585	\$	49,010	\$	89,449	\$	10,952	\$	2,218	\$	1,308	\$	-
1835	\$	142,200	\$	73,708	\$	21,949	\$	40,059	\$	4,905	\$	993	\$	586	\$	-
1840	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1845	\$	1,000	\$	555	\$	153	\$	259	\$	17	\$	11	\$	4	\$	-
1830 & 1835	\$	1,364,653	\$	707,357	\$	210,635	\$	384,438	\$	47,069	\$	9,533	\$	5,621	\$	-
1840 & 1845	\$	102,548	\$	56,916	\$	15,712	\$	26,537	\$	1,769	\$	1,162	\$	452	\$	-
Total	\$	1,927,922	\$	1,003,121	\$	297,458	\$	540,742	\$	64,712	\$	13,918	\$	7,971	\$	-



Ontario Energy Board

2021 Cost Allocation Model

Sheet 03.5 USL Metering Credit Worksheet - Initial Application

ALLOCATION BY RATE CLASSIFICATION

Description	GS <50
Depreciation on Acct 1860 Metering	\$246,235
Depreciation on General Plant Assigned to Metering	\$10,554
Acct 5065 - Meter expense	\$102,694
Acct 5070 & 5075 - Customer Premises	\$38,904
Acct 5175 - Meter Maintenance	\$0
Acct 5310 - Meter Reading	\$48,298
Admin and General Assigned to Metering	\$82,929
PILs on Metering	\$5,852
Debt Return on Metering	\$32,711
Equity Return on Metering	\$54,869
Total	\$623,046
Number of Customers	5,989
Metering Unit Cost (\$/Customer/Month)	\$8.67
General Plant - Gross Assets	\$6,763,356
General Plant - Accumulated Depreciation	(\$5,144,972)
General Plant - Net Fixed Assets	\$1,618,384
General Plant - Depreciation	\$253,490
Total Net Fixed Assets Excluding General Plant	\$34,478,689
Total Administration and General Expense	\$719,099
Total O&M	\$1,646,639
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$3,932,383
Metering - Accumulated Depreciation	(\$2,496,904)
Metering - Net Fixed Assets	\$1,435,479
General Plant Assigned to Metering - NFA	\$67,380
Metering Net Fixed Assets Including General Plant	\$1,502,859



Ontario Energy Board

2021 Cost Allocation Model

EB-2020-0059

Sheet O3.6 MicroFIT Charge Worksheet - Initial Application

Instructions:

More instructions provided on the first tab in this workbook.

ALLOCATION BY RATE CLASSIFICATION

Description	Residential	Monthly Unit Cost
Customer Premises - Operations Labour (5070)	\$ -	\$ -
Customer Premises - Materials and Expenses (5075)	\$ 335,965.26	\$ 0.54
Meter Expenses (5065)	\$ 288,394.71	\$ 0.46
Maintenance of Meters (5175)	\$ -	\$ -
Meter Reading Expenses (5310)	\$ 417,085.50	\$ 0.67
Customer Billing (5315)	\$ 1,386,867.75	\$ 2.23
Amortization Expense - General Plant Assigned to Meters	\$ 30,994.03	\$ 0.05
Admin and General Expenses allocated to O&M expenses for meters	\$ 97,503.88	\$ 0.16
Allocated PILS (general plant assigned to meters)	\$ 768.91	\$ 0.00
Interest Expense	\$ 4,298.21	\$ 0.01
Income Expenses	\$ 7,209.76	\$ 0.01
Total Cost	\$ 2,569,088.00	\$ 4.14
Number of Residential Customers	51719	

2021 Cost Allocation Model

EB-2020-0059
Sheet 04 Summary of Allocators by Class & Accounts - Initial Application
ALLOCATION BY RATE CLASSIFICATION

USoA Account #	Accounts	O1 Grouping	Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	9 Unmetered Scattered Load	10 Embedded Distributor
1565	Conservation and Demand Management Expenditures and Recoveries	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	dp	\$698,904	\$198,549	\$128,851	\$326,453	\$42,848	\$1,137	\$1,066	\$0
1805-2	Land Station <50 kV	dp	\$1,601,637	\$455,002	\$295,280	\$748,113	\$98,193	\$2,606	\$2,442	\$0
1806	Land Rights	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	dp	\$1,252,118	\$355,709	\$230,843	\$584,855	\$76,765	\$2,038	\$1,909	\$0
1808	Buildings and Fixtures	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	dp	\$5,108,117	\$1,451,142	\$941,741	\$2,385,965	\$313,169	\$8,312	\$7,788	\$0
1808-2	Buildings and Fixtures < 50 kV	dp	\$26,481,970	\$7,523,144	\$4,882,261	\$12,369,540	\$1,623,558	\$43,094	\$40,373	\$0
1810	Leasehold Improvements	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp	\$35,945,237	\$10,211,521	\$6,626,925	\$16,789,764	\$2,203,732	\$58,494	\$54,801	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp	\$0	\$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	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp	\$4,317,261	\$1,096,830	\$825,105	\$2,072,113	\$310,180	\$10,553	\$2,480	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp	\$1,019,279	\$281,270	\$139,243	\$496,346	\$68,136	\$2,383	\$2,098	\$29,802
1825	Storage Battery Equipment	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	dp	\$75,363,250	\$37,681,966	\$11,675,192	\$22,094,815	\$3,249,257	\$362,553	\$299,466	\$0
1830-5	Poles, Towers and Fixtures - Secondary	dp	\$18,840,813	\$11,147,983	\$2,865,263	\$4,443,508	\$0	\$295,514	\$88,544	\$0
1835	Overhead Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	dp	\$42,852,961	\$21,426,674	\$6,638,734	\$12,563,527	\$1,847,589	\$206,154	\$170,282	\$0
1835-5	Overhead Conductors and Devices - Secondary	dp	\$10,713,240	\$6,338,953	\$1,629,242	\$2,526,662	\$0	\$168,035	\$50,348	\$0
1840	Underground Conduit	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	dp	\$11,200,866	\$5,600,483	\$1,735,226	\$3,283,843	\$482,921	\$53,884	\$44,508	\$0
1840-5	Underground Conduit - Secondary	dp	\$16,801,298	\$9,941,216	\$2,555,099	\$3,962,499	\$0	\$263,525	\$78,960	\$0
1845	Underground Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	dp	\$25,500,769	\$12,750,500	\$3,950,551	\$7,476,254	\$1,099,456	\$122,677	\$101,331	\$0

1845-5	Underground Conductors and Devices - Secondary	dp	\$38,251,153	\$22,632,953	\$5,817,138	\$9,021,335	\$0	\$599,961	\$179,765	\$0
1850	Line Transformers	dp	\$75,968,098	\$40,504,180	\$12,592,121	\$22,143,301	\$0	\$406,093	\$322,404	\$0
1855	Services	dp	\$32,550,073	\$31,073,996	\$1,476,077	\$0	\$0	\$0	\$0	\$0
1860	Meters	dp	\$17,526,698	\$11,043,277	\$3,932,383	\$2,528,492	\$22,547	\$0	\$0	\$0
1905	Land	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	gp	\$1,939,338	\$1,008,241	\$301,906	\$559,112	\$51,708	\$11,740	\$6,549	\$82
1920	Computer Equipment - Hardware	gp	\$5,287,151	\$2,748,733	\$823,076	\$1,524,289	\$140,970	\$32,007	\$17,854	\$223
1925	Computer Software	gp	\$12,147,087	\$6,315,139	\$1,890,995	\$3,502,012	\$323,875	\$73,535	\$41,019	\$512
1930	Transportation Equipment	gp	\$10,336,196	\$5,373,676	\$1,609,085	\$2,979,931	\$275,592	\$62,573	\$34,904	\$435
1935	Stores Equipment	gp	\$762,911	\$396,629	\$118,766	\$219,948	\$20,341	\$4,618	\$2,576	\$32
1940	Tools, Shop and Garage Equipment	gp	\$1,743,371	\$906,359	\$271,399	\$502,615	\$46,483	\$10,554	\$5,887	\$73
1945	Measurement and Testing Equipment	gp	\$1,038,278	\$539,790	\$161,634	\$299,336	\$27,683	\$6,285	\$3,506	\$44
1950	Power Operated Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	gp	\$635,827	\$330,560	\$98,982	\$183,309	\$16,953	\$3,849	\$2,147	\$27
1960	Miscellaneous Equipment	gp	\$2,969,103	\$1,543,604	\$462,214	\$855,994	\$79,165	\$17,974	\$10,026	\$125
1970	Load Management Controls - Customer Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	gp	\$6,586,156	\$3,424,071	\$1,025,298	\$1,898,793	\$175,605	\$39,871	\$22,240	\$277
1990	Other Tangible Property	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	co	(\$59,880,503)	(\$35,247,781)	(\$8,709,054)	(\$14,530,914)	(\$718,250)	(\$447,797)	(\$226,707)	\$0
2005	Property Under Capital Leases	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep								
			(\$187,907,627)	(\$98,814,482)	(\$29,478,620)	(\$53,100,390)	(\$4,869,039)	(\$1,042,697)	(\$582,690)	(\$19,709)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep								
			(\$9,095,143)	(\$4,728,466)	(\$1,415,884)	(\$2,622,135)	(\$242,502)	(\$55,060)	(\$30,713)	(\$383)
3046	Balance Transferred From Income	NI								
			(\$8,338,878)	(\$4,208,684)	(\$1,317,903)	(\$2,488,061)	(\$248,062)	(\$48,220)	(\$27,523)	(\$424)
	blank row									
4080	Distribution Services Revenue	CREV	(\$38,826,988)	(\$21,059,017)	(\$5,982,637)	(\$10,645,084)	(\$853,605)	(\$164,136)	(\$120,207)	(\$2,302)
4082	Retail Services Revenues	mi	(\$36,000)	(\$21,915)	(\$5,241)	(\$7,847)	(\$727)	(\$179)	(\$89)	(\$2)
4084	Service Transaction Requests (STR) Revenues	mi	\$18,000	\$10,957	\$2,621	\$3,923	\$364	\$89	\$45	\$1
4086	SSS Admin Charge	mi	(\$172,012)	(\$145,612)	(\$16,862)	(\$2,179)	(\$3)	(\$5,834)	(\$1,520)	(\$3)
4090	Electric Services Incidental to Energy Sales	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	mi	(\$520,319)	(\$265,596)	(\$80,439)	(\$149,148)	(\$19,878)	(\$3,148)	(\$2,111)	\$0
4215	Other Utility Operating Income	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	mi	(\$144,453)	(\$84,360)	(\$25,680)	(\$33,741)	\$0	(\$127)	(\$544)	\$0
4235	Miscellaneous Service Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235-1	Account Set Up Charges	mi	(\$382,269)	(\$317,399)	(\$49,251)	(\$15,485)	(\$10)	(\$36)	(\$83)	(\$5)
4235-90	Miscellaneous Service Revenues - Residual	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4240	Provision for Rate Refunds	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	mi	(\$847,613)	(\$515,975)	(\$123,409)	(\$184,751)	(\$17,118)	(\$4,213)	(\$2,099)	(\$49)
4305	Regulatory Debits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

4370	Losses from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	mi	(\$764,470)	(\$468,789)	(\$110,900)	(\$163,961)	(\$15,143)	(\$3,769)	(\$1,864)	(\$44)
4380	Expenses of Non-Utility Operations	mi	\$749,397	\$456,187	\$109,109	\$163,343	\$15,134	\$3,725	\$1,856	\$43
4390	Miscellaneous Non-Operating Income	mi	(\$95,929)	(\$58,396)	(\$13,967)	(\$20,909)	(\$1,937)	(\$477)	(\$238)	(\$5)
4395	Rate-Payer Benefit Including Interest	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	mi	(\$55,000)	(\$33,481)	(\$8,008)	(\$11,988)	(\$1,111)	(\$273)	(\$136)	(\$3)
4415	Equity in Earnings of Subsidiary Companies	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	cop	\$180,166,595	\$50,039,138	\$24,771,986	\$87,134,678	\$12,121,642	\$424,033	\$373,291	\$5,301,828
4708	Charges-WMS	cop	\$5,219,756	\$1,449,725	\$717,690	\$2,524,451	\$351,186	\$12,285	\$10,815	\$153,604
4710	Cost of Power Adjustments	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	cop	(\$724,487)	(\$201,218)	(\$99,613)	(\$350,387)	(\$48,744)	(\$1,705)	(\$1,501)	(\$21,320)
4714	Charges-NW	cop	\$9,788,482	\$2,701,134	\$1,337,202	\$4,766,580	\$654,331	\$22,890	\$20,150	\$286,195
4715	System Control and Load Dispatching	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	cop	\$3,519,327	\$971,159	\$480,774	\$1,713,764	\$235,257	\$8,230	\$7,245	\$102,898
4730	Rural Rate Assistance Expense	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	cop	\$447,000	\$123,350	\$61,065	\$217,670	\$29,881	\$1,045	\$920	\$13,069
4751	Charges-Smart Metering Entity	cop	\$394,716	\$353,752	\$40,964	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	di	\$1,389,506	\$743,545	\$210,555	\$387,858	\$33,624	\$8,937	\$4,883	\$104
5010	Load Dispatching	di	\$1,137,034	\$608,444	\$172,297	\$317,385	\$27,515	\$7,313	\$3,996	\$85
5012	Station Buildings and Fixtures Expense	di	\$223,135	\$63,389	\$41,138	\$104,225	\$13,680	\$363	\$340	\$0
5014	Transformer Station Equipment - Operation Labour	di	\$172,517	\$49,010	\$31,806	\$80,581	\$10,577	\$281	\$263	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	\$96,218	\$27,334	\$17,739	\$44,943	\$5,899	\$157	\$147	\$0
5016	Distribution Station Equipment - Operation Labour	di	\$216,911	\$55,108	\$41,456	\$104,109	\$15,584	\$530	\$125	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	\$103,998	\$26,421	\$19,876	\$49,915	\$7,472	\$254	\$60	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	\$673,384	\$349,043	\$103,937	\$189,700	\$23,226	\$4,704	\$2,774	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	\$285,800	\$148,142	\$44,113	\$80,513	\$9,858	\$1,996	\$1,177	\$0
5030	Overhead Subtransmission Feeders - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	di	\$3,210	\$1,711	\$532	\$936	\$0	\$17	\$14	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	di	\$71,100	\$39,462	\$10,894	\$18,399	\$1,226	\$806	\$313	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	\$31,448	\$17,454	\$4,818	\$8,138	\$542	\$356	\$139	\$0
5050	Underground Subtransmission Feeders - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	di	\$4,490	\$2,394	\$744	\$1,309	\$0	\$24	\$19	\$0
5065	Meter Expense	cu	\$457,709	\$288,395	\$102,694	\$66,031	\$589	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	cu	\$396,878	\$335,965	\$38,904	\$5,028	\$6	\$13,460	\$3,508	\$6
5085	Miscellaneous Distribution Expense	di	\$1,047,083	\$560,309	\$158,667	\$292,276	\$25,338	\$6,735	\$3,680	\$78
5090	Underground Distribution Lines and Feeders - Rental Paid	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	di	\$493,027	\$263,826	\$74,710	\$137,621	\$11,931	\$3,171	\$1,733	\$37
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	\$32,023	\$9,097	\$5,904	\$14,958	\$1,963	\$52	\$49	\$0
5112	Maintenance of Transformer Station Equipment	di	\$39,357	\$11,181	\$7,256	\$18,383	\$2,413	\$64	\$60	\$0
5114	Maintenance of Distribution Station Equipment	di	\$44,173	\$11,222	\$8,442	\$21,201	\$3,174	\$108	\$25	\$0
5120	Maintenance of Poles, Towers and Fixtures	di	\$317,521	\$164,585	\$49,010	\$89,449	\$10,952	\$2,218	\$1,308	\$0
5125	Maintenance of Overhead Conductors and Devices	di	\$142,200	\$73,708	\$21,949	\$40,059	\$4,905	\$993	\$586	\$0
5130	Maintenance of Overhead Services	di	\$71,473	\$68,232	\$3,241	\$0	\$0	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	di	\$405,469	\$210,172	\$62,584	\$114,225	\$13,985	\$2,832	\$1,670	\$0
5145	Maintenance of Underground Conduit	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	di	\$1,000	\$555	\$153	\$259	\$17	\$11	\$4	\$0
5155	Maintenance of Underground Services	di	\$292,614	\$279,345	\$13,269	\$0	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	di	\$64,554	\$34,418	\$10,700	\$18,816	\$0	\$345	\$274	\$0

5175	Maintenance of Meters	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	cu	\$71,664	\$59,503	\$9,233	\$2,903	\$2	\$7	\$16	\$1
5310	Meter Reading Expense	cu	\$523,450	\$417,085	\$48,298	\$57,441	\$313	\$0	\$0	\$313
5315	Customer Billing	cu	\$1,670,315	\$1,386,868	\$215,201	\$67,662	\$42	\$156	\$364	\$22
5320	Collecting	cu	\$710,909	\$590,270	\$91,592	\$28,798	\$18	\$66	\$155	\$9
5325	Collecting- Cash Over and Short	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	cu	(\$29,331)	(\$24,354)	(\$3,779)	(\$1,188)	(\$1)	(\$3)	(\$6)	(\$0)
5335	Bad Debt Expense	cu	\$190,000	\$88,731	\$28,706	\$72,564	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	ad	\$122,701	\$75,243	\$17,800	\$26,317	\$2,431	\$605	\$299	\$7
5410	Community Relations - Sundry	ad	\$238,121	\$146,021	\$34,544	\$51,072	\$4,717	\$1,174	\$581	\$14
5415	Energy Conservation	ad	\$107,280	\$65,786	\$15,563	\$23,009	\$2,125	\$529	\$262	\$6
5420	Community Safety Program	ad	\$40,462	\$21,036	\$6,299	\$11,665	\$1,079	\$245	\$137	\$2
5425	Miscellaneous Customer Service and Informational Expenses	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	ad	\$857,807	\$526,025	\$124,440	\$183,980	\$16,992	\$4,229	\$2,091	\$50
5610	Management Salaries and Expenses	ad	\$169,709	\$104,069	\$24,619	\$36,399	\$3,362	\$837	\$414	\$10
5615	General Administrative Salaries and Expenses	ad	\$1,218,955	\$747,488	\$176,831	\$261,438	\$24,146	\$6,009	\$2,972	\$70
5620	Office Supplies and Expenses	ad	\$310,024	\$190,113	\$44,974	\$66,493	\$6,141	\$1,528	\$756	\$18
5625	Administrative Expense Transferred Credit	ad	(\$610,059)	(\$374,101)	(\$88,500)	(\$130,844)	(\$12,085)	(\$3,007)	(\$1,487)	(\$35)
5630	Outside Services Employed	ad	\$73,420	\$45,023	\$10,651	\$15,747	\$1,454	\$362	\$179	\$4
5635	Property Insurance	ad	\$191,605	\$99,613	\$29,828	\$55,240	\$5,109	\$1,160	\$647	\$8
5640	Injuries and Damages	ad	\$6,000	\$3,679	\$870	\$1,287	\$119	\$30	\$15	\$0
5645	Employee Pensions and Benefits	ad	\$170,986	\$104,852	\$24,805	\$36,673	\$3,387	\$843	\$417	\$10
5650	Franchise Requirements	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	ad	\$516,027	\$316,438	\$74,859	\$110,676	\$10,222	\$2,544	\$1,258	\$30
5660	General Advertising Expenses	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	ad	\$306,332	\$187,849	\$44,439	\$65,701	\$6,068	\$1,510	\$747	\$18
5670	Rent	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	ad	\$658,849	\$404,020	\$95,578	\$141,308	\$13,051	\$3,248	\$1,606	\$38
5680	Electrical Safety Authority Fees	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	\$10,170,457	\$5,168,545	\$1,678,664	\$2,963,587	\$275,050	\$53,722	\$30,416	\$472
5710	Amortization of Limited Term Electric Plant	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	dep	\$930,071	\$483,534	\$144,789	\$268,140	\$24,798	\$5,630	\$3,141	\$39
5720	Amortization of Electric Plant Acquisition Adjustments	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	INT	\$4,971,349	\$2,509,071	\$785,688	\$1,483,296	\$147,886	\$28,747	\$16,408	\$253
6105	Taxes Other Than Income Taxes	ad	\$471,620	\$238,030	\$74,536	\$140,717	\$14,030	\$2,727	\$1,557	\$24
6110	Income Taxes	Input	\$889,324	\$448,847	\$140,552	\$265,347	\$26,455	\$5,143	\$2,935	\$45
6205-1	Sub-account LEAP Funding	ad	\$48,000	\$29,435	\$6,963	\$10,295	\$951	\$237	\$117	\$3
6210	Life Insurance	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$411,160,622	\$162,737,571	\$60,900,004	\$159,062,189	\$19,770,733	\$1,738,654	\$1,104,709	\$5,846,761
\$411,160,622							

Grouping by Allocator		Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
1808	\$	255,158	\$ 72,487	\$ 47,041	\$ 119,182	\$ 15,643	\$ 415	\$ 389	\$ -
1815	\$	308,092	\$ 87,524	\$ 56,800	\$ 143,908	\$ 18,889	\$ 501	\$ 470	\$ -
1820	\$	365,082	\$ 92,752	\$ 69,774	\$ 175,225	\$ 26,230	\$ 892	\$ 210	\$ -
1830	\$	317,521	\$ 164,585	\$ 49,010	\$ 89,449	\$ 10,952	\$ 2,218	\$ 1,308	\$ -
1835	\$	142,200	\$ 73,708	\$ 21,949	\$ 40,059	\$ 4,905	\$ 993	\$ 586	\$ -
1840	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$	1,000	\$ 555	\$ 153	\$ 259	\$ 17	\$ 11	\$ 4	\$ -
1850	\$	72,254	\$ 38,524	\$ 11,976	\$ 21,061	\$ -	\$ 386	\$ 307	\$ -
1855	\$	364,087	\$ 347,576	\$ 16,511	\$ -	\$ -	\$ -	\$ -	\$ -
1860	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815-1855	\$	4,066,650	\$ 2,176,124	\$ 616,229	\$ 1,135,140	\$ 98,408	\$ 26,156	\$ 14,290	\$ 303
1830 & 1835	\$	1,364,653	\$ 707,357	\$ 210,635	\$ 384,438	\$ 47,069	\$ 9,533	\$ 5,621	\$ -
1840 & 1845	\$	102,548	\$ 56,916	\$ 15,712	\$ 26,537	\$ 1,769	\$ 1,162	\$ 452	\$ -
BCP	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$	190,000	\$ 88,731	\$ 28,706	\$ 72,564	\$ -	\$ -	\$ -	\$ -
Break Out	-\$	245,782,744	-\$ 133,138,650	-\$ 37,780,105	-\$ 67,021,711	-\$ 5,529,943	-\$ 1,486,201	-\$ 806,553	-\$ 19,580
CCA	\$	396,878	\$ 335,965	\$ 38,904	\$ 5,028	\$ 6	\$ 13,460	\$ 3,508	\$ 6
CDMPP	\$	107,280	\$ 65,786	\$ 15,563	\$ 23,009	\$ 2,125	\$ 529	\$ 262	\$ 6
CEN	\$	14,327,088	\$ 3,953,563	\$ 1,957,220	\$ 6,976,690	\$ 957,724	\$ 33,503	\$ 29,493	\$ 418,894
CEN EWMP	\$	185,503,580	\$ 51,764,747	\$ 25,492,091	\$ 89,526,412	\$ 12,453,965	\$ 435,659	\$ 383,525	\$ 5,447,181
CREV	-\$	38,999,000	-\$ 21,204,629	-\$ 5,999,499	-\$ 10,647,263	-\$ 853,608	-\$ 169,970	-\$ 121,728	-\$ 2,304
CWCS	\$	32,550,073	\$ 31,073,996	\$ 1,476,077	\$ -	\$ -	\$ -	\$ -	\$ -
CWMC	\$	17,984,407	\$ 11,331,671	\$ 4,035,077	\$ 2,594,523	\$ 23,136	\$ -	\$ -	\$ -
CWMR	\$	523,450	\$ 417,085	\$ 48,298	\$ 57,441	\$ 313	\$ -	\$ -	\$ 313
CWNB	\$	2,405,557	\$ 2,001,330	\$ 309,627	\$ 94,251	\$ 302	\$ 137	\$ 484	\$ 31
DCP	\$	29,335,725	\$ 8,333,855	\$ 5,408,384	\$ 13,702,508	\$ 1,798,516	\$ 47,738	\$ 44,724	\$ -
LPHA	-\$	144,453	-\$ 84,360	-\$ 25,680	-\$ 33,741	\$ -	-\$ 127	\$ 544	\$ -
LTNCP	\$	75,968,098	\$ 40,504,180	\$ 12,592,121	\$ 22,143,301	\$ -	\$ 406,093	\$ 322,404	\$ -
NFA	-\$	3,525,446	-\$ 1,886,183	-\$ 542,949	-\$ 965,499	-\$ 99,735	-\$ 19,714	-\$ 11,206	-\$ 159
NFA ECC	\$	43,677,486	\$ 22,707,450	\$ 6,799,483	\$ 12,592,244	\$ 1,164,564	\$ 264,412	\$ 147,492	\$ 1,840
O&M	\$	4,086,871	\$ 2,506,155	\$ 592,873	\$ 876,540	\$ 80,957	\$ 20,147	\$ 9,963	\$ 236
PNCP	\$	159,235,106	\$ 78,556,454	\$ 24,824,808	\$ 47,490,551	\$ 6,989,403	\$ 755,822	\$ 618,068	\$ -
SNCP	\$	84,606,504	\$ 50,061,105	\$ 12,866,742	\$ 19,954,004	\$ -	\$ 1,327,035	\$ 397,617	\$ -
TCP	\$	41,752,259	\$ 11,861,212	\$ 7,697,517	\$ 19,502,183	\$ 2,559,750	\$ 67,944	\$ 63,654	\$ -
Total	\$	411,557,964	\$ 163,067,573	\$ 60,951,046	\$ 159,078,292	\$ 19,770,752	\$ 1,738,733	\$ 1,104,800	\$ 5,846,767

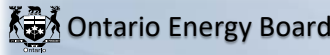
2021 Cost Allocation Model

EB-2020-0059

Sheet 05 Details of Allocators by Class and Account Worksheet - Initial Application

Uniform System of Accounts - Detail Accounts

[illegible]



2021 Cost Allocation Model

Sheet 06 Composite Allocator Detail Worksheet - Initial Application

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								Total
		1	2	3	6	7	9	10	Customer Total	1	2	3	6	7	9	10	
Demand Total		Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Customer Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Total
Composite allocators																	
Rate Base																	
1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV		\$198,549	\$128,851	\$326,453	\$42,848	\$1,137	\$1,066	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV		\$455,002	\$295,280	\$748,113	\$98,193	\$2,606	\$2,442	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805	Total	\$2,300,541	\$653,551	\$424,132	\$1,074,567	\$141,042	\$3,744	\$3,507	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$2,300,541
1806-1	Land Rights Station >50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV		\$355,709	\$230,843	\$584,855	\$76,765	\$2,038	\$1,909	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806	Total	\$1,252,118	\$355,709	\$230,843	\$584,855	\$76,765	\$2,038	\$1,909	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$1,252,118
1808-1	Buildings and Fixtures > 50 kV		\$1,451,142	\$941,741	\$2,385,965	\$313,169	\$8,312	\$7,788	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 KV		\$7,523,144	\$4,882,261	\$12,369,540	\$1,623,558	\$43,094	\$40,373	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808	Total	\$31,590,087	\$8,974,286	\$5,824,002	\$14,755,505	\$1,936,727	\$51,407	\$48,161	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$31,590,087
1810-1	Leasehold Improvements >50 kV		\$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
1810	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transformer Station Equipment - Normally Primary above 50 kV		\$35,945,237	\$10,211,521	\$6,626,925	\$16,789,764	\$2,203,732	\$58,494	\$54,801	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$35,945,237
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
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$4,317,261	\$1,096,830	\$825,105	\$2,072,113	\$310,180	\$10,553	\$2,480	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$4,317,261
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,019,279	\$281,270	\$139,243	\$496,346	\$68,136	\$2,383	\$2,098	\$29,802	\$1,019,279
1820	Total	\$4,317,261	\$1,096,830	\$825,105	\$2,072,113	\$310,180	\$10,553	\$2,480	\$0	\$1,019,279	\$281,270	\$139,243	\$496,346	\$68,136	\$2,383	\$2,098	\$29,802
1815 & 1820	Total	\$40,262,498	\$11,308,351	\$7,452,030	\$18,861,877	\$2,513,912	\$69,047	\$57,281	\$0	\$1,019,279	\$281,270	\$139,243	\$496,346	\$68,136	\$2,383	\$2,098	\$29,802
1825-1	Storage Battery Equipment > 50 kV		\$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
1825	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary		\$11,487,933	\$8,641,954	\$21,702,809	\$3,248,751	\$110,530	\$25,974	\$0	\$30,145,300	\$26,194,033	\$3,033,239	\$392,006	\$506	\$252,023	\$273,493	\$0
1830-5	Poles, Towers and Fixtures - Secondary		\$4,556,391	\$2,343,407	\$4,393,162	\$0	\$0	\$11,528	\$0	\$7,536,325	\$6,591,592	\$521,856	\$50,346	\$0	\$295,514	\$77,016	\$0
1830	Total	\$56,522,438	\$16,044,324	\$10,985,360	\$26,095,971	\$3,248,751	\$110,530	\$37,502	\$0	\$37,681,625	\$32,785,625	\$3,555,095	\$442,352	\$506	\$547,537	\$350,509	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary		\$6,532,255	\$4,913,977	\$12,340,625	\$1,847,301	\$62,849	\$14,769	\$0	\$17,141,184	\$14,894,420	\$1,724,756	\$222,902	\$288	\$143,305	\$155,513	\$0
1835-5	Overhead Conductors and Devices - Secondary		\$2,590,850	\$1,332,505	\$2,498,034	\$0	\$0	\$6,555	\$0	\$4,285,296	\$3,748,103	\$296,737	\$28,628	\$0	\$168,035	\$43,793	\$0
1835	Total	\$32,139,721	\$9,123,104	\$6,246,482	\$14,838,659	\$1,847,301	\$62,849	\$21,324	\$0	\$21,426,480	\$18,642,523	\$2,021,494	\$251,530	\$288	\$311,340	\$199,306	\$0
1830 & 1835	Total	\$88,662,158	\$25,167,429	\$17,231,843	\$40,934,630	\$5,096,052	\$173,379	\$58,826	\$0	\$59,108,106	\$51,428,148	\$5,576,589	\$693,882	\$794	\$858,877	\$549,815	\$0

5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$396,878	\$335,965	\$38,904	\$5,028	\$6	\$13,460	\$3,508	\$6
5085	Miscellaneous Distribution Expense	\$628,250	\$189,551	\$124,416	\$287,401	\$25,157	\$1,192	\$534	\$0	\$418,833	\$370,758	\$34,251	\$4,876	\$181	\$5,543	\$3,145	\$78
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$295,816	\$89,252	\$58,582	\$135,325	\$11,845	\$561	\$251	\$0	\$197,211	\$174,574	\$16,127	\$2,296	\$85	\$2,610	\$1,481	\$37
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$32,023	\$9,097	\$5,904	\$14,958	\$1,963	\$52	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$39,357	\$11,181	\$7,256	\$18,383	\$2,413	\$64	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$44,173	\$11,222	\$8,442	\$21,201	\$3,174	\$108	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$190,513	\$54,078	\$37,027	\$87,958	\$10,950	\$373	\$126	\$0	\$127,008	\$110,506	\$11,983	\$1,491	\$2	\$1,846	\$1,181	\$0
5125	Maintenance of Overhead Conductors and Devices	\$85,320	\$24,219	\$16,582	\$39,392	\$4,904	\$167	\$57	\$0	\$56,880	\$49,490	\$5,366	\$668	\$1	\$827	\$529	\$0
5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71,473	\$68,232	\$3,241	\$0	\$0	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$243,281	\$69,057	\$47,283	\$112,321	\$13,983	\$476	\$161	\$0	\$162,188	\$141,114	\$15,302	\$1,904	\$2	\$2,357	\$1,509	\$0
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$600	\$206	\$120	\$255	\$17	\$1	\$1	\$0	\$400	\$349	\$33	\$4	\$0	\$11	\$4	\$0
5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$292,614	\$279,345	\$13,269	\$0	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$38,732	\$11,792	\$8,260	\$18,535	\$0	\$118	\$28	\$0	\$25,822	\$22,627	\$2,440	\$282	\$0	\$227	\$246	\$0
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71,664	\$59,503	\$9,233	\$2,903	\$2	\$7	\$16	\$1
5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$523,450	\$417,085	\$48,298	\$57,441	\$313	\$0	\$0	\$313
5315	Customer Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,670,315	\$1,386,868	\$215,201	\$67,662	\$42	\$156	\$364	\$22
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$710,909	\$590,270	\$91,592	\$28,798	\$18	\$66	\$155	\$9
5325	Collecting- Cash Over and Short	\$0	\$0	\$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	(\$29,331)	(\$24,354)	(\$3,779)	(\$1,188)	(\$1)	(\$3)	(\$6)	(\$0)
5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190,000	\$88,731	\$28,706	\$72,564	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

O&M DC	Total (not including directly allocated amounts)	\$4,568,427	\$1,334,193	\$891,287	\$2,107,058	\$223,167	\$8,770	\$3,952	\$0	\$6,782,411	\$5,626,378	\$755,352	\$327,437	\$1,684	\$47,185	\$23,720	\$655
	Total Directly Allocated Demand + Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
O&M	Total Demand and Customer	\$11,350,839	\$6,960,571	\$1,646,639	\$2,434,495	\$224,850	\$55,955	\$27,673	\$655								

Accounts

4705	Power Purchased	\$180,166,595	\$50,039,138	\$24,771,986	\$87,134,678	\$12,121,642	\$424,033	\$373,291	\$5,301,828	\$180,166,595							
4708	Charges-WMS	\$5,219,756	\$1,449,725	\$717,690	\$2,524,451	\$351,186	\$12,285	\$10,815	\$153,604	\$5,219,756							
4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
4712	Charges-One-Time	(\$724,487)	(\$201,218)	(\$99,613)	(\$350,387)	(\$48,744)	(\$1,705)	(\$1,501)	(\$21,320)	(\$724,487)							
4714	Charges-NW	\$9,788,482	\$2,701,134	\$1,337,202	\$4,766,580	\$654,331	\$22,890	\$20,150	\$286,195	\$9,788,482							
4716	Charges-CN	\$3,519,327	\$971,159	\$480,774	\$1,713,764	\$235,257	\$8,230	\$7,245	\$102,898	\$3,519,327							
4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
4750	Charges-LV	\$447,000	\$123,350	\$61,065	\$217,670	\$29,881	\$1,045	\$920	\$13,069	\$447,000							
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
4751	Charges-Smart Metering Entity	\$394,716	\$353,752	\$40,964	\$0	\$0	\$0	\$0	\$0	\$394,716							
COP	Cost of Power	\$198,811,389	\$55,437,040	\$27,310,067	\$96,006,756	\$13,343,553	\$466,778	\$410,920	\$5,836,274	\$198,811,389							

NOTE: Charges for account 4751 are allocated on the basis of the SME allocator 4751 C

Accounts

5005	Operation Supervision and Engineering	\$1,389,506	\$743,545	\$210,555	\$387,858	\$33,624	\$8,937	\$4,883	\$104	\$1,389,506							
5010	Load Dispatching	\$1,137,034	\$608,444	\$172,297	\$317,385	\$27,515	\$7,313	\$3,996	\$85	\$1,137,034							
5012	Station Buildings and Fixtures Expense	\$223,135	\$63,389	\$41,138	\$104,225	\$13,680	\$363	\$340	\$0	\$223,135							
5014	Transformer Station Equipment - Operation Labour	\$172,517	\$49,010	\$31,806	\$80,581	\$10,577	\$281	\$263	\$0	\$172,517							
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$96,218	\$27,334	\$17,739	\$44,943	\$5,899	\$157	\$147	\$0	\$96,218							
5016	Distribution Station Equipment - Operation Labour	\$216,911	\$55,108	\$41,456	\$104,109	\$15,584	\$530	\$125	\$0	\$216,911							
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$103,998	\$26,421	\$19,876	\$49,915	\$7,472	\$254	\$60	\$0	\$103,998							
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$673,384	\$349,043	\$103,937	\$189,700	\$23,226	\$4,704	\$2,774	\$0	\$673,384							
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$285,800	\$148,142	\$44,113	\$80,513	\$9,858	\$1,996	\$1,177	\$0	\$285,800							
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
5035	Overhead Distribution Transformers- Operation	\$3,210	\$1,711	\$532	\$936	\$0	\$17	\$14	\$0	\$3,210							
5040	Underground Distribution Lines and Feeders - Operation Labour	\$71,100	\$39,462	\$10,894	\$18,399	\$1,226	\$806	\$313	\$0	\$71,100							
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$31,448	\$17,454	\$4,818	\$8,138	\$542	\$356	\$139	\$0	\$31,448							
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
5055	Underground Distribution Transformers - Operation	\$4,490	\$2,394	\$744	\$1,309	\$0	\$24	\$19	\$0	\$4,490							
5065	Meter Expense	\$457,709	\$288,395	\$102,694	\$66,031	\$589	\$0	\$0	\$0	\$457,709							
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							

5075	Customer Premises - Materials and Expenses	\$396,878	\$335,965	\$38,904	\$5,028	\$6	\$13,460	\$3,508	\$6	\$396,878
5085	Miscellaneous Distribution Expense	\$1,047,083	\$560,309	\$158,667	\$292,276	\$25,338	\$6,735	\$3,680	\$78	\$1,047,083
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$493,027	\$263,826	\$74,710	\$137,621	\$11,931	\$3,171	\$1,733	\$37	\$493,027
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$32,023	\$9,097	\$5,904	\$14,958	\$1,963	\$52	\$49	\$0	\$32,023
5112	Maintenance of Transformer Station Equipment	\$39,357	\$11,181	\$7,256	\$18,383	\$2,413	\$64	\$60	\$0	\$39,357
5114	Maintenance of Distribution Station Equipment	\$44,173	\$11,222	\$8,442	\$21,201	\$3,174	\$108	\$25	\$0	\$44,173
5120	Maintenance of Poles, Towers and Fixtures	\$317,521	\$164,585	\$49,010	\$89,449	\$10,952	\$2,218	\$1,308	\$0	\$317,521
5125	Maintenance of Overhead Conductors and Devices	\$142,200	\$73,708	\$21,949	\$40,059	\$4,905	\$993	\$586	\$0	\$142,200
5130	Maintenance of Overhead Services	\$71,473	\$68,232	\$3,241	\$0	\$0	\$0	\$0	\$0	\$71,473
5135	Overhead Distribution Lines and Feeders - Right of Way	\$405,469	\$210,172	\$62,584	\$114,225	\$13,985	\$2,832	\$1,670	\$0	\$405,469
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$1,000	\$555	\$153	\$259	\$17	\$11	\$4	\$0	\$1,000
5155	Maintenance of Underground Services	\$292,614	\$279,345	\$13,269	\$0	\$0	\$0	\$0	\$0	\$292,614
5160	Maintenance of Line Transformers	\$64,554	\$34,418	\$10,700	\$18,816	\$0	\$345	\$274	\$0	\$64,554
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	\$71,664	\$59,503	\$9,233	\$2,903	\$2	\$7	\$16	\$1	\$71,664
5310	Meter Reading Expense	\$523,450	\$417,085	\$48,298	\$57,441	\$313	\$0	\$0	\$313	\$523,450
5315	Customer Billing	\$1,670,315	\$1,386,868	\$215,201	\$67,662	\$42	\$156	\$364	\$22	\$1,670,315
5320	Collecting	\$710,909	\$590,270	\$91,592	\$28,798	\$18	\$66	\$155	\$9	\$710,909
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	(\$29,331)	(\$24,354)	(\$3,779)	(\$1,188)	(\$1)	(\$3)	(\$6)	(\$0)	(\$29,331)
5335	Bad Debt Expense	\$190,000	\$88,731	\$28,706	\$72,564	\$0	\$0	\$0	\$0	\$190,000
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$122,701	\$75,243	\$17,800	\$26,317	\$2,431	\$605	\$299	\$7	\$122,701
5410	Community Relations - Sundry	\$238,121	\$146,021	\$34,544	\$51,072	\$4,717	\$1,174	\$581	\$14	\$238,121
5415	Energy Conservation	\$107,280	\$65,786	\$15,563	\$23,009	\$2,125	\$529	\$262	\$6	\$107,280
5420	Community Safety Program	\$40,462	\$21,036	\$6,299	\$11,665	\$1,079	\$245	\$137	\$2	\$40,462
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$857,807	\$526,025	\$124,440	\$183,980	\$16,992	\$4,229	\$2,091	\$50	\$857,807
5610	Management Salaries and Expenses	\$169,709	\$104,069	\$24,619	\$36,399	\$3,362	\$837	\$414	\$10	\$169,709
5615	General Administrative Salaries and Expenses	\$1,218,955	\$747,488	\$176,831	\$261,438	\$24,146	\$6,009	\$2,972	\$70	\$1,218,955
5620	Office Supplies and Expenses	\$310,024	\$190,113	\$44,974	\$66,493	\$6,141	\$1,528	\$756	\$18	\$310,024
5625	Administrative Expense Transferred Credit	(\$610,059)	(\$374,101)	(\$88,500)	(\$130,844)	(\$12,085)	(\$3,007)	(\$1,487)	(\$35)	(\$610,059)
5630	Outside Services Employed	\$73,420	\$45,023	\$10,651	\$15,747	\$1,454	\$362	\$179	\$4	\$73,420
5635	Property Insurance	\$191,605	\$99,613	\$29,828	\$55,240	\$5,109	\$1,160	\$647	\$8	\$191,605
5640	Injuries and Damages	\$6,000	\$3,679	\$870	\$1,287	\$119	\$30	\$15	\$0	\$6,000
5645	Employee Pensions and Benefits	\$170,986	\$104,852	\$24,805	\$36,673	\$3,387	\$843	\$417	\$10	\$170,986
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$516,027	\$316,438	\$74,859	\$110,676	\$10,222	\$2,544	\$1,258	\$30	\$516,027
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$306,332	\$187,849	\$44,439	\$65,701	\$6,068	\$1,510	\$747	\$18	\$306,332
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$658,849	\$404,020	\$95,578	\$141,308	\$13,051	\$3,248	\$1,606	\$38	\$658,849
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6105	Taxes Other Than Income Taxes	\$471,620	\$238,030	\$74,536	\$140,717	\$14,030	\$2,727	\$1,557	\$24	\$471,620
6205-1	Sub-Account LEAP Funding	\$48,000	\$29,435	\$6,963	\$10,295	\$951	\$237	\$117	\$3	\$48,000
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OM&A Expenses		\$16,248,677	\$9,891,191	\$2,365,738	\$3,541,667	\$328,150	\$80,763	\$40,238	\$931	\$16,248,677

Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)	Demand Allocators										Customer Allocators																							
	Demand Total		Residential		GS <50		GS>50-Regular		Large Use >5MW		Street Light		Unmetered Scattered Load		Embedded Distributor		Customer Total		Residential		GS <50		GS>50-Regular		Large Use >5MW		Street Light		Unmetered Scattered Load		Embedded Distributor		Total	
1808	\$	255,158	\$	72,487	\$	47,041	\$	119,182	\$	15,643	\$	415	\$	389	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1815	\$	308,092	\$	87,524	\$	56,800	\$	143,908	\$	18,889	\$	501	\$	470	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1820	\$	365,082	\$	92,752	\$	69,774	\$	175,225	\$	26,230	\$	892	\$	210	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1830	\$	190,513	\$	54,078	\$	37,027	\$	87,958	\$	10,950	\$	373	\$	126	\$	-	\$	127,008	\$	110,506	\$	11,983	\$	1,491	\$	2	\$	1,846	\$	1,181	\$	-	\$	-
1835	\$	85,320	\$	24,219	\$	16,582	\$	39,392	\$	4,904	\$	167	\$	57	\$	-	\$	56,880	\$	49,490	\$	5,366	\$	668	\$	1	\$	827	\$	529	\$	-	\$	-
1840	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1845	\$	600	\$	206	\$	120	\$	255	\$	17	\$	1	\$	1	\$	-	\$	400	\$	349	\$	33	\$	4	\$	0	\$	11	\$	4	\$	-	\$	-

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

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

2021 Cost Allocation Model

Sheet 07 Amortization Output Worksheet - Initial Application

Categorization and Allocation of Contributed Capital
Contributed Capital - 1995

						Demand Allocation							Customer Allocation							A & G Allocation																	
Account	Description	Contributed Capital	Demand	Customer	Total	1	2	3	6	7	9	10	Sub-total	1	2	3	6	7	9	10	Sub-total	1	2	3	6	7	9	10	Sub-total								
						Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Sub-total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Sub-total								
1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1806-2	Land Rights Station <50 kV	(\$140,630)	(\$140,630)	\$0	(\$140,630)	(\$39,951)	(\$25,927)	(\$65,687)	(\$8,622)	(\$229)	(\$214)	\$0	(\$140,630)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1808-2	Buildings and Fixtures < 50 kV	(\$23,468)	(\$23,468)	\$0	(\$23,468)	(\$6,667)	(\$4,327)	(\$10,962)	(\$1,439)	(\$38)	(\$36)	\$0	(\$23,468)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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 (Wholesale)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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 (Other)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	(\$8,088)	(\$8,088)	\$0	(\$8,088)	(\$2,298)	(\$1,491)	(\$3,778)	(\$496)	(\$13)	(\$12)	\$0	(\$8,088)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1830-4	Poles, Towers and Fixtures - Primary	(\$3,841,921)	(\$2,305,152)	(\$1,536,768)	(\$3,841,921)	(\$585,640)	(\$440,556)	(\$1,106,381)	(\$165,617)	(\$5,635)	(\$1,324)	\$0	(\$2,305,152)	(\$1,335,338)	(\$154,631)	(\$19,984)	(\$26)	(\$12,848)	(\$13,942)	\$0	(\$1,536,768)	(\$585,640)	(\$440,556)	(\$1,106,381)	(\$165,617)	(\$5,635)	(\$1,324)	\$0	(\$2,305,152)	(\$1,335,338)	(\$154,631)	(\$19,984)	(\$26)	(\$12,848)	(\$13,942)	\$0	(\$1,536,768)
1830-5	Poles, Towers and Fixtures - Secondary	(\$960,480)	(\$576,288)	(\$384,192)	(\$960,480)	(\$232,279)	(\$119,464)	(\$223,958)	\$0	\$0	(\$588)	\$0	(\$576,288)	(\$336,031)	(\$26,604)	(\$2,567)	\$0	(\$15,065)	(\$3,926)	\$0	(\$384,192)	(\$232,279)	(\$119,464)	(\$223,958)	\$0	\$0	(\$588)	\$0	(\$576,288)	(\$336,031)	(\$26,604)	(\$2,567)	\$0	(\$15,065)	(\$3,926)	\$0	(\$384,192)
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	(\$2,288,885)	(\$1,373,331)	(\$915,554)	(\$2,288,885)	(\$348,904)	(\$262,468)	(\$659,144)	(\$98,669)	(\$3,357)	(\$789)	\$0	(\$1,373,331)	(\$795,549)	(\$92,124)	(\$11,906)	(\$15)	(\$7,654)	(\$8,306)	\$0	(\$915,554)	(\$348,904)	(\$262,468)	(\$659,144)	(\$98,669)	(\$3,357)	(\$789)	\$0	(\$1,373,331)	(\$795,549)	(\$92,124)	(\$11,906)	(\$15)	(\$7,654)	(\$8,306)	\$0	(\$915,554)
1835-5	Secondary	(\$572,221)	(\$343,333)	(\$228,888)	(\$572,221)	(\$138,384)	(\$71,172)	(\$133,426)	\$0	\$0	(\$350)	\$0	(\$343,333)	(\$200,196)	(\$15,849)	(\$1,529)	\$0	(\$8,975)	(\$2,339)	\$0	(\$228,888)	(\$138,384)	(\$71,172)	(\$133,426)	\$0	\$0	(\$350)	\$0	(\$343,333)	(\$200,196)	(\$15,849)	(\$1,529)	\$0	(\$8,975)	(\$2,339)	\$0	(\$228,888)
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1840-4	Underground Conduit - Primary	(\$2,609,937)	(\$1,565,962)	(\$1,043,975)	(\$2,609,937)	(\$397,844)	(\$299,283)	(\$751,599)	(\$112,509)	(\$3,828)	(\$900)	\$0	(\$1,565,962)	(\$907,137)	(\$105,045)	(\$13,576)	(\$18)	(\$8,728)	(\$9,471)	\$0	(\$1,043,975)	(\$397,844)	(\$299,283)	(\$751,599)	(\$112,509)	(\$3,828)	(\$900)	\$0	(\$1,565,962)	(\$907,137)	(\$105,045)	(\$13,576)	(\$18)	(\$8,728)	(\$9,471)	\$0	(\$1,043,975)
1840-5	Underground Conduit - Secondary	(\$3,914,905)	(\$2,348,943)	(\$1,565,962)	(\$3,914,905)	(\$946,766)	(\$486,933)	(\$912,849)	\$0	\$0	(\$2,395)	\$0	(\$2,348,943)	(\$1,369,657)	(\$108,436)	(\$10,461)	\$0	(\$61,404)	(\$16,003)	\$0	(\$1,565,962)	(\$946,766)	(\$486,933)	(\$912,849)	\$0	\$0	(\$2,395)	\$0	(\$2,348,943)	(\$1,369,657)	(\$108,436)	(\$10,461)	\$0	(\$61,404)	(\$16,003)	\$0	(\$1,565,962)
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																									

1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant																										
1905	Land	\$0																					\$0	\$0	\$0	\$0
1906	Land Rights	\$0																					\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0																					\$0	\$0	\$0	\$0
1910	Leasehold Improvements	\$0																					\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0																					\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$0																					\$0	\$0	\$0	\$0
1925	Computer Software	\$0																					\$0	\$0	\$0	\$0
1930	Transportation Equipment	\$0																					\$0	\$0	\$0	\$0
1935	Stores Equipment	\$0																					\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0																					\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$0																					\$0	\$0	\$0	\$0
1950	Power Operated Equipment	\$0																					\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0																					\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0																					\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0																					\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0																					\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0																					\$0	\$0	\$0	\$0
1990	Other Tangible Property	\$0																					\$0	\$0	\$0	\$0
2005	Property Under Capital Leases	\$0																					\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0																					\$0	\$0	\$0	\$0
	Sub - Total	\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - 5710		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Categorization and Allocation of Accumulated Amortization of Electric Utility Plant - Intanqibles - 5715

						Demand Allocation							Customer Allocation							A & G Allocation											
Account	Description	Depreciation	Demand	Customer	Total	1	2	3	6	7	9	10	Sub-total	1	2	3	6	7	9	10	Sub-total	1	2	3	6	7	9	10	Sub-total		
						Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light
1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
1805	Land	\$0	\$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	\$0										
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$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	\$0										
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
1810	Leasehold Improvements	\$0	\$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	\$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	\$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	\$0										
1820	Distribution Station Equipment - Normally																														
	Primary below 50 kV	\$0	\$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	\$0										
1820-2	Distribution Station Equipment - Normally																														
	Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
1820-3	Distribution Station Equipment - Normally																														
	Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$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	\$0										
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$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	\$0	\$0	\$0	\$0	\$0	\$0										
1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
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	\$0										
1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
Sub - Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant																															
1905	Land	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1906	Land Rights	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1908	Buildings and Fixtures	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1910	Leasehold Improvements	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1915	Office Furniture and Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1920	Computer Equipment - Hardware	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1925	Computer Software	\$930,071																				\$483,534	\$144,789	\$268,140	\$24,798	\$5,630	\$3,141	\$39	\$930,071		
1930	Transportation Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1935	Stores Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1940	Tools, Shop and Garage Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1945	Measurement and Testing Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1950	Power Operated Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1955	Communication Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1960	Miscellaneous Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1970	Load Management Controls - Customer Premises	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1975																						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1980	Load Management Controls - Utility Premises	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	System Supervisory Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

[illegible]



2021 Cost Allocation Model

EB-2020-0059
Sheet E1 Categorization Worksheet - Initial Application

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

Density of Utility

Density	Number of Customers	kM of Lines
41	58504	1434

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
	<u>Distribution Plant</u>			
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%
	Accumulated Amortization			
2105x	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets and O7		
	Operation			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	40%
5010	Load Dispatching	1815-1855 D	1815-1855 C	40%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	40%

5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	40%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution 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%
	<u>Maintenance</u>			
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%



Ontario Energy Board

2021 Cost Allocation Model

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Sheet E3 Demand Allocator Worksheet - Initial Application

Instructions:

Input sheet for Demand Allocators.

PLCC WATTS

400

			1	2	3	6	7	9	10
	Customer Classes	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
19	CCA	61,096	51,719	5,989	774	1	2,072	540	1
20	CCB	2,612	0	0	0	0	2,072	540	0
21	CCP	59,521	51,719	5,989	774	1	498	540	0
22	CCLT	56,640	49,632	5,352	618	0	498	540	0
23	CCS	52,841	46,217	3,659	353	0	2,072	540	0
25	PLCC-CCA	24,438	20,688	2,396	310	0	829	216	0
26	PLCC-CCB	1,045	0	0	0	0	829	216	0
27	PLCC-CCP	23,808	20,688	2,396	310	0	199	216	0
28	PLCC-CCLT	22,656	19,853	2,141	247	0	199	216	0
29	PLCC-CCS	21,136	18,487	1,464	141	0	829	216	0
32	1NCP								
33	DNCP1	279,958	85,523	52,235	122,306	18,729	803	362	0
34	PNCP1	279,958	85,523	52,235	122,306	18,729	803	362	0
35	LTNCP1	227,571	82,072	46,679	97,655	0	803	362	0
36	SNCP1	164,480	76,425	31,913	55,780	0	0	362	0
38	PLCC - 1NCP								
39	DNCP1A	278,939	85,523	52,235	122,306	18,729	0	146	0
40	PNCP1A	256,150	64,835	49,839	121,996	18,729	604	146	0
41	LTNCP1A	204,915	62,219	44,538	97,408	0	604	146	0
42	SNCP1A	144,172	57,938	30,449	55,639	0	0	146	0
44	4 NCP								
46	DNCP4	1,075,370	331,761	196,904	471,665	70,421	3,192	1,427	0
47	PNCP4	1,075,370	331,761	196,904	471,665	70,421	3,192	1,427	0
48	LTNCP4	875,555	318,374	175,961	376,601	0	3,192	1,427	0
49	SNCP4	633,306	296,467	120,299	215,113	0	0	1,427	0
51	PLCC - 4NCP								
52	DNCP4A	1,071,314	331,761	196,904	471,665	70,421	0	563	0
53	PNCP4A	980,137	249,011	187,322	470,427	70,419	2,396	563	0
54	LTNCP4A	784,932	238,963	167,398	375,612	0	2,396	563	0
55	SNCP4A	552,076	222,520	114,445	214,548	0	0	563	0
57	12NCP								
59	DNCP12	2,960,279	892,415	525,689	1,340,079	188,680	9,302	4,114	0
60	PNCP12	2,960,279	892,415	525,689	1,340,079	188,680	9,302	4,114	0
61	LTNCP12	2,409,582	856,404	469,776	1,069,986	0	9,302	4,114	0
62	SNCP12	1,733,936	797,478	321,171	611,173	0	0	4,114	0
64	PLCC - 12NCP								
65	DNCP12A	2,948,385	892,415	525,689	1,340,079	188,680	0	1,522	0
66	PNCP12A	2,674,580	644,164	496,942	1,336,364	188,675	6,913	1,522	0
67	LTNCP12A	2,137,712	618,170	444,086	1,067,020	0	6,913	1,522	0
68	SNCP12A	1,490,245	575,636	303,608	609,479	0	0	1,522	0



2021 Cost Allocation Model

EB-2020-0059
Sheet E4 Trial Balance Allocation Detail Worksheet - Initial Application
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:					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
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			
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							

[illegible]

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
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		
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C		
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C		
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C		
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C		
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C		
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C		
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		
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		
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C		830 & 1835 D	830 & 1835 C		
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C		
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		
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		
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	840 & 1845 D	840 & 1845 D	840 & 1845 C		840 & 1845 D	840 & 1845 C		
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C		
5065	Meter Expense	Operation (Working Capital)	cu			CWMC			CWMC		
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA			CCA		
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA			CCA		
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C		
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		
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		
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		
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C		

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
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C		
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C		
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x	1830 D	1830 C		
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x	1835 D	1835 C		
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		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	1830 & 1835 D	1830 & 1835 C		
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x	1840 D	1840 C		
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x	1845 D	1845 C		
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C		
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C		
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C		1860 D	1860 C		
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWMR			CWMR		
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA			BDHA		
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5405	Supervision	Community Relations (Working Capital)	ad							O&M	
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad							O&M	
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad							O&M	
5420	Community Safety Program	Community Relations (Working Capital)	ad							NFA ECC	
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad							O&M	
5505	Supervision	Other Distribution Expenses	ad							O&M	
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad							O&M	
5515	Advertising Expense	Advertising Expenses	ad							O&M	
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad							O&M	
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M	
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M	
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M	

[illegible]



Ontario Energy Board

2021 Cost Allocation Model

EB-2020-0059

Sheet E5 Reconciliation Worksheet - Initial Application

Details:

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

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1565	Conservation and Demand Management Expenditures and Recoveries	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805	Land		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV		\$698,904	\$698,904		\$0	\$698,904	\$698,904	\$0	\$698,904	\$0
1805-2	Land Station <50 kV		\$1,601,637	\$1,601,637		\$0	\$1,601,637	\$1,601,637	\$0	\$1,601,637	\$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		\$1,252,118	\$1,252,118		\$0	\$1,252,118	\$1,252,118	\$0	\$1,252,118	\$0
1808	Buildings and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV		\$5,108,117	\$5,108,117		\$0	\$5,108,117	\$5,108,117	\$0	\$5,108,117	\$0
1808-2	Buildings and Fixtures < 50 kV		\$26,481,970	\$26,481,970		\$0	\$26,481,970	\$26,481,970	\$0	\$26,481,970	\$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		\$35,945,237	\$35,945,237		\$0	\$35,945,237	\$35,945,237	\$0	\$35,945,237	\$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)		\$4,317,261	\$4,317,261		\$0	\$4,317,261	\$4,317,261	\$0	\$4,317,261	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		\$1,019,279	\$1,019,279		\$0	\$1,019,279	\$1,019,279	\$0	\$1,019,279	\$0
1825	Storage Battery Equipment		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary		\$75,363,250	\$75,363,250		\$0	\$75,363,250	\$75,363,250	\$0	\$75,363,250	\$0
1830-5	Poles, Towers and Fixtures - Secondary		\$18,840,813	\$18,840,813		\$0	\$18,840,813	\$18,840,813	\$0	\$18,840,813	\$0

4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$144,453)	(\$144,453)	\$0	(\$144,453)	(\$144,453)	\$0	(\$144,453)	\$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	(\$847,613)	(\$847,613)	\$0	(\$847,613)	(\$847,613)	\$0	(\$847,613)	\$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.	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	(\$764,470)	(\$764,470)	\$0	(\$764,470)	(\$764,470)	\$0	(\$764,470)	\$0
4380	Expenses of Non-Utility Operations	\$749,397	\$749,397	\$0	\$749,397	\$749,397	\$0	\$749,397	\$0
4390	Miscellaneous Non-Operating Income	(\$95,929)	(\$95,929)	\$0	(\$95,929)	(\$95,929)	\$0	(\$95,929)	\$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	(\$55,000)	(\$55,000)	\$0	(\$55,000)	(\$55,000)	\$0	(\$55,000)	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$180,166,595	#####	\$0	#####	\$180,166,595	\$0	#####	\$0
4708	Charges-WMS	\$5,219,756	\$5,219,756	\$0	\$5,219,756	\$5,219,756	\$0	\$5,219,756	\$0
4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	(\$724,487)	(\$724,487)	\$0	(\$724,487)	(\$724,487)	\$0	(\$724,487)	\$0
4714	Charges-NW	\$9,788,482	\$9,788,482	\$0	\$9,788,482	\$9,788,482	\$0	\$9,788,482	\$0
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$3,519,327	\$3,519,327	\$0	\$3,519,327	\$3,519,327	\$0	\$3,519,327	\$0
4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	\$447,000	\$447,000	\$0	\$447,000	\$447,000	\$0	\$447,000	\$0
4751	Charges - Smart Metering Entity	\$394,716	\$394,716	\$0	\$394,716	\$394,716	\$0	\$394,716	\$0
5005	Operation Supervision and Engineering	\$1,389,506	\$1,389,506	\$0	\$1,389,506	\$1,389,506	\$0	\$1,389,506	\$0
5010	Load Dispatching	\$1,137,034	\$1,137,034	\$0	\$1,137,034	\$1,137,034	\$0	\$1,137,034	\$0
5012	Station Buildings and Fixtures Expense	\$223,135	\$223,135	\$0	\$223,135	\$223,135	\$0	\$223,135	\$0
5014	Transformer Station Equipment - Operation Labour	\$172,517	\$172,517	\$0	\$172,517	\$172,517	\$0	\$172,517	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$96,218	\$96,218	\$0	\$96,218	\$96,218	\$0	\$96,218	\$0

5016	Distribution Station Equipment - Operation Labour	\$216,911	\$216,911	\$0	\$216,911	\$216,911	\$0	\$216,911	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$103,998	\$103,998	\$0	\$103,998	\$103,998	\$0	\$103,998	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$673,384	\$673,384	\$0	\$673,384	\$673,384	\$0	\$673,384	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$285,800	\$285,800	\$0	\$285,800	\$285,800	\$0	\$285,800	\$0
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$3,210	\$3,210	\$0	\$3,210	\$3,210	\$0	\$3,210	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$71,100	\$71,100	\$0	\$71,100	\$71,100	\$0	\$71,100	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$31,448	\$31,448	\$0	\$31,448	\$31,448	\$0	\$31,448	\$0
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$4,490	\$4,490	\$0	\$4,490	\$4,490	\$0	\$4,490	\$0
5065	Meter Expense	\$457,709	\$457,709	\$0	\$457,709	\$457,709	\$0	\$457,709	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$396,878	\$396,878	\$0	\$396,878	\$396,878	\$0	\$396,878	\$0
5085	Miscellaneous Distribution Expense	\$1,047,083	\$1,047,083	\$0	\$1,047,083	\$1,047,083	\$0	\$1,047,083	\$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	\$493,027	\$493,027	\$0	\$493,027	\$493,027	\$0	\$493,027	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$32,023	\$32,023	\$0	\$32,023	\$32,023	\$0	\$32,023	\$0
5112	Maintenance of Transformer Station Equipment	\$39,357	\$39,357	\$0	\$39,357	\$39,357	\$0	\$39,357	\$0
5114	Maintenance of Distribution Station Equipment	\$44,173	\$44,173	\$0	\$44,173	\$44,173	\$0	\$44,173	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$317,521	\$317,521	\$0	\$317,521	\$317,521	\$0	\$317,521	\$0
5125	Maintenance of Overhead Conductors and Devices	\$142,200	\$142,200	\$0	\$142,200	\$142,200	\$0	\$142,200	\$0
5130	Maintenance of Overhead Services	\$71,473	\$71,473	\$0	\$71,473	\$71,473	\$0	\$71,473	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$405,469	\$405,469	\$0	\$405,469	\$405,469	\$0	\$405,469	\$0
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000	\$0
5155	Maintenance of Underground Services	\$292,614	\$292,614	\$0	\$292,614	\$292,614	\$0	\$292,614	\$0
5160	Maintenance of Line Transformers	\$64,554	\$64,554	\$0	\$64,554	\$64,554	\$0	\$64,554	\$0
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	\$71,664	\$71,664	\$0	\$71,664	\$71,664	\$0	\$71,664	\$0
5310	Meter Reading Expense	\$523,450	\$523,450	\$0	\$523,450	\$523,450	\$0	\$523,450	\$0
5315	Customer Billing	\$1,670,315	\$1,670,315	\$0	\$1,670,315	\$1,670,315	\$0	\$1,670,315	\$0
5320	Collecting	\$710,909	\$710,909	\$0	\$710,909	\$710,909	\$0	\$710,909	\$0
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	(\$29,331)	(\$29,331)	\$0	(\$29,331)	(\$29,331)	\$0	(\$29,331)	\$0
5335	Bad Debt Expense	\$190,000	\$190,000	\$0	\$190,000	\$190,000	\$0	\$190,000	\$0

5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$122,701	\$122,701	\$0	\$122,701	\$122,701	\$0	\$122,701	\$0
5410	Community Relations - Sundry	\$238,121	\$238,121	\$0	\$238,121	\$238,121	\$0	\$238,121	\$0
5415	Energy Conservation	\$107,280	\$107,280	\$0	\$107,280	\$107,280	\$0	\$107,280	\$0
5420	Community Safety Program	\$40,462	\$40,462	\$0	\$40,462	\$40,462	\$0	\$40,462	\$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	\$857,807	\$857,807	\$0	\$857,807	\$857,807	\$0	\$857,807	\$0
5610	Management Salaries and Expenses	\$169,709	\$169,709	\$0	\$169,709	\$169,709	\$0	\$169,709	\$0
5615	General Administrative Salaries and Expenses	\$1,218,955	\$1,218,955	\$0	\$1,218,955	\$1,218,955	\$0	\$1,218,955	\$0
5620	Office Supplies and Expenses	\$310,024	\$310,024	\$0	\$310,024	\$310,024	\$0	\$310,024	\$0
5625	Administrative Expense Transferred Credit	(\$610,059)	(\$610,059)	\$0	(\$610,059)	(\$610,059)	\$0	(\$610,059)	\$0
5630	Outside Services Employed	\$73,420	\$73,420	\$0	\$73,420	\$73,420	\$0	\$73,420	\$0
5635	Property Insurance	\$191,605	\$191,605	\$0	\$191,605	\$191,605	\$0	\$191,605	\$0
5640	Injuries and Damages	\$6,000	\$6,000	\$0	\$6,000	\$6,000	\$0	\$6,000	\$0
5645	Employee Pensions and Benefits	\$170,986	\$170,986	\$0	\$170,986	\$170,986	\$0	\$170,986	\$0
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$516,027	\$516,027	\$0	\$516,027	\$516,027	\$0	\$516,027	\$0
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$306,332	\$306,332	\$0	\$306,332	\$306,332	\$0	\$306,332	\$0
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$658,849	\$658,849	\$0	\$658,849	\$658,849	\$0	\$658,849	\$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	\$10,170,456	\$10,170,456	\$0	\$10,170,456	\$10,170,456	\$0	\$10,170,457	(\$1)
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$930,071	\$930,071	\$0	\$930,071	\$930,071	\$0	\$930,071	\$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	\$4,971,349	\$4,971,349	\$0	\$4,971,349	\$4,971,349	\$0	\$4,971,349	\$0
6105	Taxes Other Than Income Taxes	\$471,620	\$471,620	\$0	\$471,620	\$471,620	\$0	\$471,620	\$0
6110	Income Taxes	\$889,324	\$889,324	\$0	\$889,324	\$889,324	\$0	\$889,324	\$0
6205-1	Sub-account LEAP funding	\$48,000	\$48,000	\$0	\$48,000	\$48,000	\$0	\$48,000	\$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		(\$73,896,273)	\$485,439,162	#####	\$0	#####	\$411,542,889	\$0	##### (\$2)
					Control				

Grouping by Allocator		Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1808	\$	255,158	\$ -	\$ -	\$ 255,158	\$ 255,158	\$ -	\$ 255,158	\$ -
1815	\$	308,092	\$ -	\$ -	\$ 308,092	\$ 308,092	\$ -	\$ 308,092	\$ -
1820	\$	365,082	\$ -	\$ -	\$ 365,082	\$ 365,082	\$ -	\$ 365,082	\$ -
1830	\$	317,521	\$ -	\$ -	\$ 317,521	\$ 317,521	\$ -	\$ 317,521	\$ -
1835	\$	142,200	\$ -	\$ -	\$ 142,200	\$ 142,200	\$ -	\$ 142,200	\$ -
1840	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$	1,000	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1850	\$	72,254	\$ -	\$ -	\$ 72,254	\$ 72,254	\$ -	\$ 72,254	\$ -
1855	\$	364,087	\$ -	\$ -	\$ 364,087	\$ 364,087	\$ -	\$ 364,087	\$ -
1860	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815-1855	\$	4,066,650	\$ -	\$ -	\$ 4,066,650	\$ 4,066,650	\$ -	\$ 4,066,650	\$ -
1830 & 1835	\$	1,364,653	\$ -	\$ -	\$ 1,364,653	\$ 1,364,653	\$ -	\$ 1,364,653	\$ -
1840 & 1845	\$	102,548	\$ -	\$ -	\$ 102,548	\$ 102,548	\$ -	\$ 102,548	\$ -
BCP	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$	190,000	\$ -	\$ -	\$ 190,000	\$ 190,000	\$ -	\$ 190,000	\$ -
Break Out	\$	(245,782,746)	\$ -	\$ -	\$ (245,782,746)	\$ (245,782,746)	\$ -	\$ (245,782,744)	\$ (2)
CCA	\$	396,878	\$ -	\$ -	\$ 396,878	\$ 396,878	\$ -	\$ 396,878	\$ -
CDMPP	\$	107,280	\$ -	\$ -	\$ 107,280	\$ 107,280	\$ -	\$ 107,280	\$ -
CEN	\$	14,327,088	\$ -	\$ -	\$ 14,327,088	\$ 14,327,088	\$ -	\$ 14,327,088	\$ -
CEN EWMP	\$	184,661,864	\$ -	\$ -	\$ 184,661,864	\$ 184,661,864	\$ -	\$ 184,661,864	\$ -
CREV	\$	(38,826,988)	\$ -	\$ -	\$ (38,826,988)	\$ (38,826,988)	\$ -	\$ (38,826,988)	\$ -
CWCS	\$	32,550,073	\$ -	\$ -	\$ 32,550,073	\$ 32,550,073	\$ -	\$ 32,550,073	\$ -
CWMC	\$	17,984,407	\$ -	\$ -	\$ 17,984,407	\$ 17,984,407	\$ -	\$ 17,984,407	\$ -
CWMR	\$	523,450	\$ -	\$ -	\$ 523,450	\$ 523,450	\$ -	\$ 523,450	\$ -
CWNB	\$	2,405,557	\$ -	\$ -	\$ 2,405,557	\$ 2,405,557	\$ -	\$ 2,405,557	\$ -
DCP	\$	29,335,725	\$ -	\$ -	\$ 29,335,725	\$ 29,335,725	\$ -	\$ 29,335,725	\$ -
LPHA	\$	(144,453)	\$ -	\$ -	\$ (144,453)	\$ (144,453)	\$ -	\$ (144,453)	\$ -
LTNCP	\$	75,968,098	\$ -	\$ -	\$ 75,968,098	\$ 75,968,098	\$ -	\$ 75,968,098	\$ -
NFA	\$	(3,525,446)	\$ -	\$ -	\$ (3,525,446)	\$ (3,525,446)	\$ -	\$ (3,525,446)	\$ -
NFA ECC	\$	43,677,486	\$ -	\$ -	\$ 43,677,486	\$ 43,677,486	\$ -	\$ 43,677,486	\$ -
O&M	\$	4,086,871	\$ -	\$ -	\$ 4,086,871	\$ 4,086,871	\$ -	\$ 4,086,871	\$ -
PNCP	\$	159,235,106	\$ -	\$ -	\$ 159,235,106	\$ 159,235,106	\$ -	\$ 159,235,106	\$ -
SNCP	\$	84,606,504	\$ -	\$ -	\$ 84,606,504	\$ 84,606,504	\$ -	\$ 84,606,504	\$ -
TCP	\$	41,752,259	\$ -	\$ -	\$ 41,752,259	\$ 41,752,259	\$ -	\$ 41,752,259	\$ -
Total	\$	410,888,258	\$ -	\$ -	\$ 410,888,258	\$ 410,888,258	\$ -	\$ 410,888,260	\$ (2)



Ontario Energy Board

2021 Cost Allocation Model

Sheet E5 Reconciliation Worksheet - Initial Application

If you have completed the Cost Allocation filing model and prepared to submit your findings to the Ontario Energy Board, please note that you have two saving options. The 2021 Filing Requirements request that a copy of Option 1 be filed in live Excel format.

OPTION #1 - Detailed

- Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"
Step 2: Print and submit sheets I6, I8, O1, and O2 within Exhibit 7 of the application

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

- Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"
Step 2: **Click on the Option 2 Button**
Step 3: **Save this file as "LDCname_RolledUp_CA_model_RUN#.xls"**



ATTACHMENT 7-2

LOAD PROFILE MODEL 2004 HYDRO ONE DATA SCALED TO 2021

From OEB Cost Allocation Model sheet "I6.1 Revenue", row 25								
ID		1	2	3	6	7	9	10
	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
kWh - 30 year weather normalized amount	1,431,623,886	395,056,934	195,573,807	697,140,723	95,699,867	3,347,727	2,947,114	41,857,714
Ratio to 2016		0.9662	0.9941	0.9569	1.0080	0.4408	0.9385	1.3339

Feed into OEB Cost Allocation Model sheet "I8 Demand Data", row 40, 45, 50, 55, 61 and 67										
Customer Classes		Total	1	2	3	6	7	9	10	Check
			Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	
CO-INCIDENT PEAK (kW)										
1 CP										
Total Sytem CP	DCP1	248,436	62,960	50,930	118,895	15,327	-	324		
4 CP										
Total Sytem CP	DCP4	939,625	268,690	175,395	434,194	58,398	1,582	1,366		
12 CP										
Total Sytem CP	DCP12	2,637,484	749,271	486,251	1,231,950	161,699	4,292	4,021		
NON CO_INCIDENT PEAK (kW)										
1 NCP										
Classification NCP from Load Data Provider	DNCP1	279,958	85,523	52,235	122,306	18,729	803	362		
4 NCP										
Classification NCP from Load Data Provider	DNCP4	1,075,371	331,761	196,904	471,665	70,421	3,192	1,427		
12 NCP										
Classification NCP from Load Data Provider	DNCP12	2,960,279	892,415	525,689	1,340,079	188,680	9,302	4,114		

ALL UNITS IN GWh				Take 2004 # (WNH 2011 #) and multiple by N8826 which is the ratio of 2016 / 2011 Weather Normalized Purchases (per Load Forecast Model)							Convert to kWh - This is the weather normalized load profile scaled to 2016 values							0.96620.99410.95691.00800.44080.9385							
Year	Month	Day	Hour (EST)	Residential	GS>50kW	Street Lighting	GS<50kW	USL	Large User	TOTAL LDC sales	Residential	GS>50 + Kraus + MP	Street Lighting	GS<50kW	USL	LU less Kraus	TOTAL LDC sales	Residential	GS <50	GS>50-Regular	Large Use +5MW	Street Light	Unmetered Scattered Load	Total	
Total				407.12060	632.88128	7.26057	189.37747	3.40779	68.39176	1308.43947	1,308,439,473.23	408,868,804.33	728,547,534.39	7,594,659.60	196,732,916.30	3,140,372.00	94,944,936.58	1,439,829,223.19	395,056,934.00	195,573,807.00	697,140,723.00	95,699,867.00	3,347,727.00	2,947,114.00	1,389,766,172.00
Per 2004 Hrly Load Shape - :				407.12060 0.00000	602.57978 -30.30150	7.26057 0.00000	189.37747 0.00000	3.40779 0.00000	68.39176 0.00000		-	407,120,601.82	632,881,276.14	7,260,573.20	189,377,470.31	3,407,791.83	68,391,759.93		See Model Input 2021						
Jan									Max in Mos	Jan	88,237.45	114,151.05	1,812.40	39,376.26	383.14	14,388.02	234,228.69	85,256.73	39,144.26	109,230.14	14,502.42	798.91	359.56	225,870.74	
Feb										Feb	84,627.87	112,457.45	1,737.18	38,533.54	380.08	14,229.98	230,785.18	All hig	81,769.08	38,306.50	107,609.54	14,343.13	765.75	356.69	222,681.71
Mar										Mar	81,981.57	111,691.11	1,698.54	41,681.33	342.48	14,969.35	225,651.56		79,212.17	41,435.76	106,876.24	15,088.38	748.71	321.40	218,696.58
Apr										Apr	69,475.84	112,287.65	1,664.94	40,793.12	332.32	13,197.96	209,928.56		67,128.90	40,552.77	107,447.07	13,302.90	733.91	311.87	203,451.15
May										May	60,471.28	112,563.00	1,765.83	46,701.82	385.38	16,333.13	206,727.61		58,428.52	46,426.66	107,710.54	16,462.99	778.38	361.67	200,554.20
Jun										Jun	78,925.17	124,251.42	1,708.57	51,231.87	359.92	18,580.76	256,195.30		76,259.02	50,930.02	118,895.09	18,728.50	753.14	337.77	248,435.61
Jul										Jul	72,530.28	127,816.21	1,821.07	52,544.92	371.18	17,955.07	249,708.15		70,080.16	52,235.33	122,306.21	18,097.84	802.73	348.33	242,083.96
Aug										Aug	73,803.14	119,261.08	1,803.40	47,592.75	367.55	16,863.55	228,220.04		71,310.02	47,312.34	114,119.88	16,997.64	794.94	344.93	220,978.55
Sep										Sep	73,044.04	121,584.96	1,748.02	46,454.46	365.67	15,313.61	220,572.42		70,576.56	46,180.76	116,343.58	15,435.37	770.53	343.17	213,484.33
Oct										Oct	71,565.89	118,548.40	1,804.04	39,106.32	366.11	14,876.51	206,933.12		69,148.34	38,875.92	113,437.92	14,994.79	795.22	343.58	199,721.96
Nov										Nov	80,439.68	114,272.93	1,776.15	44,605.09	372.20	16,466.35	231,122.69		77,722.37	44,342.28	109,346.76	16,597.27	782.92	349.30	223,234.68
Dec										Dec	88,513.43	111,565.09	1,762.45	40,183.41	357.31	14,017.41	226,422.47		85,523.39	39,946.66	106,755.66	14,128.87	776.89	335.32	218,291.04
1NCP										1NCP	88,513.43	127,816.21	1,821.07	52,544.92	385.38	18,580.76	289,661.77	-	85,523.39	52,235.33	122,306.21	18,728.50	802.73	361.67	279,957.82
4NCP										4NCP	343,360.32	492,913.67	7,240.91	197,823.99	1,520.81	69,865.74	1,112,725.43	-	331,761.37	196,904.35	471,664.76	70,421.26	3,191.79	1,427.22	1,075,370.75
12NCP										12NCP	923,615.64	1,400,450.36	21,102.58	528,804.87	4,383.35	187,191.70	3,065,548.51	-	892,415.27	525,689.26	1,340,078.63	188,680.11	9,302.02	4,113.60	2,960,278.89
Jan										Jan	83,968.17	101,749.42	1,812.40	33,688.10	383.14	12,627.46	234,228.69	-	81,131.66	33,489.62	93,463.12	12,727.86	798.91	359.56	225,870.74
Feb										Feb	82,783.94	97,484.80	1,737.18	35,723.80	380.08	12,675.38	230,785.18	-	79,987.44	35,513.32	93,282.34	12,776.16	765.75	356.69	222,681.71
Mar										Mar	63,219.18	108,092.28	-	41,100.90	327.72	12,911.48	225,651.56	-	61,083.60	40,858.74	103,432.55	13,014.14	-	307.55	218,696.58
Apr										Apr	51,620.53	106,281.73	-	39,265.27	317.85	12,443.18	209,928.56	-	49,876.75	39,033.93	101,700.06	12,542.12	-	298.29	203,451.15
May										May	39,744.13	107,448.88	-	46,701.82	370.04	12,462.75	206,727.61	-	38,401.55	46,426.66	102,816.88	12,561.87	-	347.27	200,554.20
Jun										Jun	65,161.13	124,251.42	-	51,231.87	345.08	15,205.81	256,195.30	-	62,959.94	50,930.02	118,895.09	15,326.72	-	323.84	248,435.61
Jul										Jul	57,733.12	127,816.21	-	46,909.43	355.35	16,894.03	249,708.15	-	55,782.86	46,633.05	122,306.21	17,028.36	-	333.48	242,083.96
Aug										Aug	59,601.48	119,032.54	-	33,705.64	351.87	15,528.51	228,220.04	-	57,588.10	33,507.06	113,901.19	15,651.98	-	330.22	220,978.55
Sep										Sep	56,387.25	104,757.20	845.02	45,925.22	357.83	12,299.90	220,572.42	-	54,482.45	45,654.64	100,241.24	12,397.70	372.48	335.81	213,484.33
Oct										Oct	61,925.23	91,702.24	1,804.04	39,106.32	366.11	12,029.18	206,933.12	-	59,833.35	38,875.92	87,749.06	12,124.82	795.22	343.58	199,721.96
Nov										Nov	71,221.79	99,937.57	1,776.15	44,605.09	372.20	13,209.89	231,122.69	-	68,815.87	44,342.28	95,629.38	13,314.93	782.92	349.30	223,234.68
Dec										Dec	82,101.21	98,896.21	1,762.45	31,169.09	357.31	12,136.21	226,422.47	-	79,327.77	30,985.44	94,632.91	12,232.71	776.89	335.32	218,291.04
1CP										1CP	65,161.13	124,251.42	-	51,231.87	345.08	15,205.81	256,195.30	###	62,959.94	50,930.02	118,895.09	15,326.72	-	323.84	248,435.61
4CP										4CP	278,084.21	453,754.61	3,588.55	176,434.49	1,455.78	57,937.19	971,254.82	-	268,690.34	175,394.97	434,193.79	58,397.86	1,581.83	1,366.19	939,624.98
12CP										12CP	775,467.16	1,287,450.48	9,737.22	489,132.55	4,284.59	160,423.78	2,726,495.78	-	749,271.35	486,250.68	1,231,950.03	161,699.35	4,292.17	4,020.91	2,637,484.49
Per 2004 Hrly Load Shape - 2011 adj - see above adjusted to kWh										2004	Adj for 2011	407,120,601.82	632,881,276.14	7,260,573.20	189,377,470.31	3,407,791.83	68,391,759.93	1,308,439,473.23							
From Load Forecast Model, Sheet Purchases Col O 2016 Weather Normal										2016	Input (Col Y)	408,868,804.33	728,547,534.39	7,594,659.60	196,732,916.30	3,140,372.00	94,944,936.58	1,439,829,223.19							
												1.00429407	1.15115988	1.04601378	1.03884013	0.92152694	1.38825111	1.10041714							
												(0.00)	0.00	(0.00)	(0.00)	0.00	(0.00)	(0.00)							

Per 2011 COS

As required by the Board's Filing Requirements, WNH modeled the Embedded Distributor rate class as part of the study. WNH became a Host Distributor in May 2006, however, WNH's costs are extremely minimal. WNH does not have any capital costs as the Embedded Distributor owns its own circuits. WNH, thus, did not include load data in I-8 for this customer, as no plant capital costs or O&M costs were to be assigned to this class. The Embedded Distributor's wires are attached to WNH poles and the Embedded

1,471,208,086	TOTAL
(31,378,863)	LESS ED
1,439,829,223	
(0)	
408,868,804	Res
196,732,916	<50
728,547,534	>50
94,944,937	LU
-	MP
7,594,660	SL
3,140,372	USL
31,378,863	ED
1,471,208,086	
728,547,534	

408,868,804.33	728,547,534.39	7,594,659.60	196,732,916.30	3,140,372.00	94,944,936.58	1,439,829,223.19
#REF!					#REF!	#REF!