## 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 ( 11 to I9). The instructions are followed by suggestions of how to use Output sheets O1, O2, O3.1 and O3.6, and the Exhibit sheets E2-E5.
There are numerous references in these instructions to specific Excel cells in the Revenue Requirement Work Form ("RRWF"). The cross-references to RRWF are intended to ensure consistency within the application. It is probably most convenient to complete the RRWF first, then the CA model. If completing the CA model first, leave the required cross references blank temporarily, e.g. at the top of worksheet I-3 and I-6.1, ignoring the corresponding error messages in the rosecoloured diagnostic cells. Once the RRWF is completed, the necessary information should be included in the CA Model so that the error warnings are operational.

## Worksheet I1 Introduction

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

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


## Worksheet I2 LDC Classes

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

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


## Worksheet I3 Trial Balance Data

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

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

- At Cell F10, input the return on equity RRWF tab 9 'Revenue Requirement' cell F23;
- At Cell F11, input the forecast of PILs from RRWF tab 9 'Revenue Requirement' cell F19;
- At Cell F12, input Interest Cost from RRWF tab 9 'Revenue Requirement' cell F22;
- Cell F13 should be entered equal to RRWF tab 9 'Service Revenue Requirement' cell F26;
- Cell F15 should be entered equal to RRWF tab 4 'Rate Base' cell G19
- Starting at Row 20, enter forecast amounts for USoA accounts in column D. The CA Model has a few rows that are inserted for finer granularity within existing accounts.
- Cells D78 and D79 are the balances in Account 1575 and 1576. The recovery of these balances is not done through the service revenue requirement and distribution rates, but rather through a rate rider per memo June 25, 2013. Current versions differ from Version 3.0 in this regard.
- Column D contains the forecast amounts for the test year, and is to match the amounts in the rate application. For
asset accounts, enter the mid-year average amounts matching the corresponding amounts in the rate base.
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- Remember to include revenue accounts as negative numbers, as in the Trial Balance.
- Note that SSS Administration revenue is now Account 4086, whereas it was previously a sub-account of 4080.
- Column F is available to re-assign amounts among the accounts in Column D. If costs are removed from one USoA account and added to another account, the rationale for the re-assignment is to be provided by the distributor in its prefiled evidence.
- No rationale is required if the entries in column F have been directed by Board policy. For example see note below re Account 4235.
- Row 274 has been added, to allow for new account 4086 SSS Administration Charge.
- Rows 284 and 285 have been added, to allow for separate allocation of the Account Set-Up Charges sub-account distinct from other revenue streams in Account 4235. Enter the sub-account amounts at Cell F284 and F285 and enter negative sum at F283 (should be the negative of D283). No explanation is required.
- Row 469 has been added to allow for inclusion of LEAP, distinct from other donations which are not recoverable. Enter full amount of Account 6205 in cell D468, negative amount of LEAP in F468, and positive amount of LEAP in F469. (Only the latter is recovered, and therefore must be allocated to classes.)
- Column G is used for costs that are directly allocated. Put the appropriate total amount in Column G, and the model places it into $\mathrm{I}-9$ to be included in the class revenue requirement of the applicable class.
- Note that the model has Rows in 19 for most capital and OM\&A accounts, but not revenue accounts. If an account has no corresponding Row in I9, the model does not provide a ready means of direct allocation.
- Column I has input cells in the new Rows. If necessary, enter the allocator for the account that the distributor considers most appropriate. (The model on the website has an allocator already selected at the suggestion of the CA Working Group, but the distributor is ultimately responsible for selecting the most appropriate allocator considering how it uses the sub-account in question.)


## Worksheet 14 Break Out Assets

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

- Cell C12 requires data entry from the RRWF tab 4. Rate Base, Cell G15. The message at D93 is intended to ensure consistency between the cost allocation model and the rest of the application.
- Columns L-O require the break-out of the aggregate depreciation accounts into the sub-accounts for each asset account.
- Worksheet I 4 is designed for assets that are not allocated directly to any customer class. The gross and net values of assets directly allocated to one or more classes are recorded in worksheet 19 .


## Worksheet I5.1 Miscellaneous Data

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


## Worksheet I5.2 Weighting Factors

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

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

Board staff's implementation documentation [EB-2010-0219].

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## Instructions Sheet

Assume 300 customers have no costs recorded in Account 1855, and would have no cost recorded even if replaced (per distributor's accounting practice and conditions of service)
Calculation of a single factor for GS $>50$ class -- weighted average of embedded book values including installation
$>[(100 * \$ 5,000)+(100 * \$ 25,000)+(300 * \$ 0)] / 500=\$ 6,000$ per customer
Weighting factor for residential @ \$1,000 is 1.00
Weighting factor for GS>50 kW $=\$ 6,000 / \$ 1,000=6.00$
Example: Weighting Factor for Billing and Collecting:
Assume that the Residential cost averaged over all residential customers is $\$ 1.50$ for bill preparation and mailing, $\$ 0.50$ to
record revenue from a normal payment, and $\$ 1.00$ per bill on average for other costs associated with collecting, etc. that are
recorded in accounts 5315,5320 and 5340 . Total $\$ 3$ per residential bill.
Assume that there are 15 customers in the USL class:
Assume that 5 of the15 customers have a large number of devices and the number of devices changes from time to time, so
additional clerical attention is required each month amounting to $\$ 50$ over the group ( $\$ 10$ per bill). Assuming that other costs
are the same as for a residential customer at $\$ 1.50$ per bill, the average cost is $\$ 11.50$ per bill.
Assume the other 10 USL customers have a small number of devices and require the same amount of effort as a typical
residential customer. There are less issues with collecting, so the incidental costs are $\$ 0.50$ per month. Total cost is $\$ 2.50$
per bill
Calculation of index for USL class (weighted average of 5 and 10 customers)
$[$ [(5 $\$ 11.50)+(10 * \$ 2.50)] / 15=\$ 5.50$ per bill.
Weighting factor for Residential $=\$ 3.00 / \$ 3.00=1.00$
Weighting factor for USL $=\$ 5.50 / \$ 3.00=1.83$

## Worksheet 16.1 Revenue

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

- Cells B10, B13, B16 and B19 are used to flag internal inconsistencies that may exist amongst the application exhibits.
- Cell B10 - from Exhibit 3 of the application, input total energy from the test year load forecast, adjusted downward for distribution line losses.
- Cell B13 - from Exhibit 3 of the application, input the total billing demands of all demand-billed classes.
- Cell B16 -from RRWF tab 8 Revenue Deficiency/Sufficiency H16.
- Cell B19 - enter data from RRWF tab 8. Revenue Deficiency/Sufficiency F18.
- Rows 25 and 26 : enter weather-normalized load after line losses. These quantities will be the results found in the distributor's load forecast Exhibit 3.
- Row 29 is the forecast of billing demand of customers that are not Wholesale Market Participants. Host distributors -remember that this may apply to embedded distributors.
- Rows 33-36 - enter the currently approved rates for each class. Include the Transformer Ownership Allowance for the applicable classes.
- Row 37 - a placeholder Row for any other rate (e.g. separate rates per street lighting fixture, if charged in addition to kW demand).
- Row 39 is class revenue gross of TOA, and row 41 is net. The model uses the latter in worksheet 01 .

Note that the revenue formula calculates monthly fixed revenue from the largest of \# of customers / connections / devices from Rows 18,19 and 21 in worksheet l-6.2. This is appropriate if a class, e.g. streetlights, is billed per device, of if the number of devices equals the number of connections. If this is not appropriate for the distributor's rate structure, the distributor should correct the formula in row 39 for the applicable class(es), or over-write it with a specific cell references. For example, if USL is billed per customer without regard to number of connections or devices, replace the MAX term with a simple reference to l-6. 2 row 21 .

- As an alternative run of the CA Model, but not for submission with the application, it may be useful to enter the rates that are being proposed in the application in Rows 33-36. See notes to Worksheet O-1 below.
- If the Conditions of Service for a class of large customers require that all customers supply their own transformation, then the published rate is presumably for the class standard and the TOA should be entered as $\$ 0$.


## Worksheet I6.2 Customer Data

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

- Row 18 'Number of devices' was added as of version 2 of the model. Generally this will require input for the Street

Lighting and Unmetered Scattered Load classes.

- The number of devices (Row 18) should be equal to or greater than the number of connections (Row 19)
- The number of connections should be equal to or greater than the number of customers (Row 21).


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## Instructions Sheet

- The allocation of customer-related costs is based on customer count and connections. "Daisy-chaining" is the situation where the number of devices exceeds the number of connections. The allocation formula is appropriate if the distributors costs are proportional to the number of connections (and the corresponding weighting factor). If this is not appropriate to the applicant's proposed approach, change the cell reference in the formula (e.g. to the corresponding number of devices) in worksheet E2, row 82, and also in the appropriate column(s) in worksheet E3.
- The Street lighting Adjustment Factors for Primary and Line Transformer costs are calculated here (Rows 52 and 53).

All relevant data inputs are automatically populated to allow for double checking each of the calculations.

- Cells J23 and J24 calculate the "adjusted connections" for the CCP and CCLT allocators by dividing the number of devices by the relevant street lighting adjustment factors. This calculation reflects the implementation of the OEB's cost allocation policy for street lighting outlined in a letter issued on June 12, 2015.


## Worksheet I7.1 Meter Capital

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

- As a general rule, include one meter per customer in this worksheet, i.e. include smart meter or standard meter, not both.
- Replace meter descriptions in Column C with new descriptions that match the meters actually in use, and input the applicable average installed replacement cost of each type of meter.
- If the cost of equipment used to download billing data is included in Account 1860 - Meters, the cost of such equipment should be considered in this worksheet.
- Note that Account 1920 - Computer Hardware, Account 1925 - Computer Software and Account 1955 Communications Equipment are allocated to the customer classes by the composite allocator Net Fixed Assets (excluding credit for capital contributions). If equipment for automated meter-reading and data storage are recorded in these accounts, the distributor may consider moving capital costs to Account 1860 - Meters in worksheet I-3 and reflecting this in the meter capital weighting factors, with the objective of reaching a more accurate allocation of these costs.
- Entries for USL, Street lighting and Sentinel Lighting in worksheet I7.1 and I7.2 are 0. For any cost of estimating or verifying unmetered loads, see note re direct allocation under worksheet 19 .


## Worksheet I7.2 Meter Reading

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

- This worksheet has not been modified to reflect automated meter reading. The Rows in worksheet 17.2 continue to reflect differences in customer density, relative difficulty in reaching the meter, and frequency of reading the meter in the respective classes. To the extent that these factors are now more nearly uniform due to automated meter reading, the distributor may find that the appropriate weights are close to 1.0 for all classes.
Note that the cost of the Smart Meter Entity is treated as a pass-through cost with its own rate rider. It is not included in the service revenue requirement and is not allocated in this model, except as a component of Working Capital (account 4751).


## Worksheet I8 Demand Data

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

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


## Worksheet 19 Direct Allocation

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

- The total amount of direct allocation is found in column C. This amount must be attributed to one class, or to a subset of classes, in columns E-X.
- Remember that costs associated with verifying and updating estimates of unmetered loads may be allocated directly to the applicable class. [EB-2005-0317, Cost allocation Review, Board Directions, p. 87].
- Additional information on direct allocations can be found above in the notes for Column $G$ in input sheet I3 Trial

Balance.

- The numerous columns to the right of I-9 are used for the purpose of burdening directly-allocated costs for a share of overhead costs. No inputs are required.
- The formula at cell C148 has been corrected in version 3.2 so that cells E149:X151 are calculated from NBV in all instances.


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Instructions Sheet<br>This is an output worksheet that shows the allocated revenue requirements and the revenue-to-cost ratios by rate class. The diagnostic cells in this sheet check that the allocated costs reconcile to the account totals entered in worksheet l-3.

- In these instructions for Worksheet O1, "RRWF" means RRWF tab 8. Revenue Sufficiency / Deficiency.
- "Cost Allocation and Rate Design" means Tab 11: Cost Allocation and Rate Design of the RRWF. This replaced

Appendix 2-P in the Chapter 2 Appendices prior to 2017.

- Row 18 - Distribution Revenue at Existing Rates:
- Cell C18 should equal the total in RRWF Cell F17 - Distribution Revenue at Currently Approved Rates", and
- Cells D18 and beyond are the inputs to Cost Allocation and Rate Design, Table B, Column 7B.
- Row 19 - Miscellaneous Revenue:
- Cell C19 should equal RRWF Cell F18,
- Cells D19 and beyond are the inputs to Cost Allocation and Rate Design, Table B, Column 7E,
- Note the diagnostic test in Row 20 for Miscellaneous Revenue. The model calculates the status quo rates from the test year Service Revenue Requirement less Miscellaneous Revenue. If Miscellaneous Revenue is entered inaccurately, the status quo rates and status quo ratios in Row 75 will also be inaccurate for the respective classes.
- Cell C21 - Total Revenue at Existing Rates should be equal to RRWF Cell F19;
- Row 23 - Distribution Revenue at Status Quo Rates":
- Cell C23 should equal RRWF, sum of Cells H16 \& H17
- Cells D23 and beyond are the hypothetical distribution revenue, by class, if there were no rate re-balancing. These cells are the inputs to Cost Allocation and Rate Design, Table B, Column 7C.
- Cell C25 should equal RRWF Cell H19 - Total Revenue.
- Row 40 - Revenue Requirement (includes NI):
- Cell C40 is the total revenue requirement, and should be equal to RRWF worksheet tab 9 Revenue Requirement,

Cell F22; and

- Cells D40 and beyond are inputs to Cost Allocation and Rate Design, Table A, Column 7A.
- Row 75 - Revenue to Expenses Status Quo:
- Cell C75 should equal 100\%, and
- Cells D75 and beyond are the inputs to Cost Allocation and Rate Design, Table C, second column "Status Quo Ratios".
- Cells C71 and C81 should equal the corresponding target returns on equity (RRWF Column H).

The 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 the revenue to cost ratios (row 75 ) should now be the proposed ratios.

It may also be useful to run an updated version when preparing a Draft Rate Order:
$>$ At worksheet I 3 , modify Miscellaneous Income accounts if necessary, along with forecast capital and OM\&A accounts,
if any of these have changed as a result of a Decision or settlement agreement.
$>$ At worksheet I6.1, modify the class load forecast inputs if it has changed since the original application, at Rows $25-27$.
$>$ At worksheet l6.1, substitute the proposed rates at Rows 33-36.
$>$ At worksheet I8, data may need to be changed if the load forecast has been changed.
$>$ On worksheet O1:

- Cell C22 should now equal 1.00 and Rows 18 and 23 should be identical.
- Cells D75 and beyond should show the newly-approved revenue to cost ratios.


## Worksheet 02

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

## Worksheet 03.1

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

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


## Worksheet 03.6

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

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## Instructions Sheet

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

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

## Worksheet 06

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


## Worksheets E2 and E4

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

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

Worksheet E3
The Peak Load Carrying Capability adjustment is entered at cell A14. The default is 400 Watts. The adjustment is related to the definition of Minimum System, i.e. categorization between customer-related and demand-related cost. For further explanation see the Board Report EB-2005-0317.

- If proposing a PLCC of other than 400 Watts, this should be identified and explained in Exhibit 7.
- Worksheet E3 has been updated to use the "adjusted connections", calculated on Sheet l6.2 for the calculation of the CCP and CCLT allocators.


## Worksheet E5

The purpose of this worksheet is to aid in detecting and correcting instances in which an account is not fully allocated to the rate classes.
Each cell in columns J and L should be zero. If the calculation is not zero, and the account involved is one that affects the revenue requirement (highlighted in column A of I-3) the reason for the discrepancy should be traced

| Sheet II | Utility Information Sheet | Version 1 |
| :---: | :---: | :---: |
| Name of LDC: Oshawa PUC Networks Inc. |  |  |
| Application EB Number: EB-2020-0048 |  |  |
| Date of Application: April 30, 2020 |  |  |
| Contact Information: |  |  |
| Name: David Savage |  |  |
| Title: Corporate Controller |  |  |
| Phone Number: 905-743-5219 |  |  |
| E-Mail Address: dsavage@opuc.on.ca |  |  |

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ensure that the person understands and agrees to to the restrictions noted above.


| INPUTS | 11 12 18 14 | $\begin{aligned} & \text { Intro } \\ & \text { LDC data and Classes } \\ & \text { TB Data } \\ & \text { BO ASSETS } \end{aligned}$ | Brief explanation of what the pages do <br> Enter LDC specific information and number of classes etc <br> Forecast Trial Balance <br> Break out assets into detail functions - bulk deliver, primary and secondary |
| :---: | :---: | :---: | :---: |
|  |  | Misc Data Weighting Factors Revenue Customer Da | Input for miscellaneous data where necessary- -TBD Invuut for weighting factors to be applied tobilifig Input customer related datat or generating customer allocators Input meter ralaed dat to anturn cantil cosis wish |
|  | 17.2 | Meter Reading | Input meter related data for calculating meter reading weighing tactors |
|  | -18 | ${ }_{\text {Demand Data }}^{\text {Din }}$ | Input demand allocators using load data and making LDC specific ajjustments |
| OUTPUTS | - |  | Output showing revenue to cost ratios, inter class subsidy etc Output showing the range for the Basic Customer charge - TBD |
|  | O2.1 02.2 | Line Transtomer PPLCC Adjustment |  |
|  | ${ }_{02,3} 0.2$ | Secondary Cost PLCC Adjustment |  |
|  | ${ }_{03,2}^{03.1}$ | ${ }_{\text {Lun }}^{\text {Line Tran }}$ Unat Unit Cost |  |
|  | - | ${ }^{\text {Primary }}$ cost Pool |  |
|  | -3,5 | UsLMetering creait |  |
|  | ${ }^{03.6}$ | Microfir Charge |  |
|  | O4 <br> 06 <br> 06 | Summar by lass |  |
|  | -\% ${ }_{\text {of }}$ | Amortization |  |
| EXHIBITS | ${ }_{\text {E1 }}^{\text {E1 }}$ | $\underset{\substack{\text { Catagorization } \\ \text { Alloction Factors }}}{ }$ |  |
|  |  |  | percentages |
|  | ${ }_{\text {E4 }}^{\text {E3 }}$ | ${ }_{\text {Trial Balance Index }}^{\text {Prec }}$ | Backup documentation for calculating Peak Load Carrying Capability Exhibit showing 1 how accounts are grouped for reporting, how accounts are categorized and how accounts are allocated |
|  | E5 | Reconclilation | Exhibit showing reconciliation of accounts included and excluded from the allocation study to TB balance |

1. GENERAL

2. LDC INPUT - Rate Classes

| L2 |
| :--- |
| $\begin{array}{l}\text { Rate Classes } \\ \text { Declaration }\end{array}$ |

3. LDC INPUT - Financial Data

4. LDC INPUT - Customer Data and Operating Stats

5. MODEL PROCESS - Categorization - OEB Defaults E1
Categorization
6. MODEL PROCESS - Allocators calculated from 4.

7. MODEL PROCESS - Detail Cost Elements by Rate Class

8. MODEL OUTPUT- Summaries by Rate Class


## 2021 Cost Allocation Model

## EB-2020-0048

## Sheet I2 Class Selection - For May 31 filing

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 |  |  |
| :---: | :---: | :---: | :---: |
|  |  |  | 01-Jun-20 |
|  | Please provide summary identification of this Run |  |  |
|  | For May 31 filing |  |  |
|  |  | Utility's Class Definition | Current |
| 1 | Residential |  | YES |
| 2 | GS <50 |  | YES |
| 3 | GS>50-Regular | GS 50 to 999 kW (11 \& 14) | YES |
| 4 | GS> 50-TOU |  | NO |
| 5 | GS >50-Intermediate | GS 1,000 to 4,999 kW (12) | YES |
| 6 | Large Use > 5MW | Large Use (13) | YES |
| 7 | Street Light |  | YES |
| 8 | Sentinel | Sentinel Lights | YES |
| 9 | Unmetered Scattered Load | USL | YES |
| 10 | Embedded Distributor |  | NO |
| 11 | Back-up/Standby Power |  | NO |
| 12 | Rate Class 1 |  | NO |
| 13 | Rate class 2 |  | NO |
| 14 | Rate class 3 |  | NO |
| 15 | Rate class 4 |  | NO |
| 16 | Rate class 5 |  | NO |
| 17 | Rate class 6 |  | NO |
| 18 | Rate class 7 |  | NO |
| 19 | Rate class 8 |  | NO |
| 20 | Rate class 9 |  | NO |

[^1]
## 遈 Ontario Energy Board

## 2021 Cost Allocation Model

## EB-2020-0048

## 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 |  |
| :--- | ---: |
| Income Taxes (Grossed up) |  |
| Deemed Interest Expense | $\$ 5,025,821$ |
| Service Revenue Requirement | $\$ 3,113,225$ |
| Revenue Requirement to be Used in this <br> model (\$) | $\$ 28,650,063$ |
| Rate Base (\$) |  |
| Rate Base to be Used in this model (\$) | $\$ 147,471,268$ |


| From this Sheet | Differences? |
| :--- | :---: |
| $\$ 28,650,063$ | Rev Req Matches |

\$0
$\$ 0$
$\$ 0$

Uniform System of Accounts - Detail Accounts

| $\begin{array}{\|c} \hline \text { USoA } \\ \text { Account } \\ \# \end{array}$ | Accounts | Forecast Financial Statement | Model Adjustments | Reclassify accounts | Direct Allocation | Reclassified Balance |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1005 | Cash | (\$520,909) |  |  |  | (\$520,909) | Unclassified Asset |
| 1010 | Cash Advances and Working Funds | \$2,011 |  |  |  | \$2,011 | Unclassified Asset |
| 1020 | Interest Special Deposits | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1030 | Dividend Special Deposits | \$0 |  |  |  | \$0 | Unclassified Asset |


|  | Accounts | Forecast Financial Statement | Model Adjustments | Reclassify accounts | Direct Allocation | Reclassified Balance |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1040 | Other Special Deposits | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1060 | Term Deposits | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1070 | Current Investments | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1100 | Customer Accounts Receivable | \$9,938,208 |  |  |  | \$9,938,208 | Unclassified Asset |
| 1102 | Accounts Receivable - Services | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1104 | Accounts Receivable - Recoverable Work | \$3,596,497 |  |  |  | \$3,596,497 | Unclassified Asset |
| 1105 | Accounts Receivable - Merchandise, Jobbing, etc. | \$1,150 |  |  |  | \$1,150 | Unclassified Asset |
| 1110 | Other Accounts Receivable | (\$2,969) |  |  |  | $(\$ 2,969)$ | Unclassified Asset |
| 1120 | Accrued Utility Revenues | \$17,367,022 |  |  |  | \$17,367,022 | Unclassified Asset |
| 1130 | Accumulated Provision for Uncollectible Accounts-Credit | (\$564,476) |  |  |  | (\$564,476) | Unclassified Asset |
| 1140 | Interest and Dividends Receivable | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1150 | Rents Receivable | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1170 | Notes Receivable | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1180 | Prepayments | \$964,670 |  |  |  | \$964,670 | Unclassified Asset |
| 1190 | Miscellaneous Current and Accrued Assets | \$1,127 |  |  |  | \$1,127 | Unclassified Asset |
| 1200 | Accounts Receivable from Associated Companies | (\$5,765,168) |  |  |  | (\$5,765,168) | Unclassified Asset |
| 1210 | Notes Receivable from Associated Companies | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1305 | Fuel Stock | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1330 | Plant Materials and Operating Supplies | \$159,616 |  |  |  | \$159,616 | Unclassified Asset |
| 1340 | Merchandise | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1350 | Other Materials and Supplies | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1405 | Long Term Investments in Non-Associated Companies | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1408 | Long Term Receivable - Street Lighting Transfer | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1410 | Other Special or Collateral Funds | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1415 | Sinking Funds | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1425 | Unamortized Debt Expense | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1445 | Unamortized Discount on Long-Term Debt--Debit | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1455 | Unamortized Deferred Foreign Currency Translation Gains and Losses | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1460 | Other Non-Current Assets | \$68,092 |  |  |  | \$68,092 | Unclassified Asset |
| 1465 | O.M.E.R.S. Past Service Costs | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1470 | Past Service Costs - Employee Future Benefits | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1475 | Past Service Costs - Other Pension Plans | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1480 | Portfolio Investments - Associated Companies | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1485 | Investment in Associated Companies - Significant Influence | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1490 | Investment in Subsidiary Companies | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1505 | Unrecovered Plant and Regulatory Study Costs | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1508 | Other Regulatory Assets | \$142,479 |  |  |  | \$142,479 | Unclassified Asset |
| 1510 | Preliminary Survey and Investigation Charges | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1515 | Emission Allowance Inventory | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1516 | Emission Allowances Withheld | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1518 | RCVARetail | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1520 | Power Purchase Variance Account | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1521 | Special Purpose Charge Assessment Variance Account | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1525 | Miscellaneous Deferred Debits | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1530 | Deferred Losses from Disposition of Utility Plant | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1531 | Renewable Connection Capital Deferral Account | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1532 | Renewable Connection OM\&A Deferral Account | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1533 | Renewable Connection Funding Adder Deferral Account | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1534 | Smart Grid Capital Deferral Account | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1535 | Smart Grid OM\&A Deferral Account | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1536 | Smart Grid Funding Adder Deferral Account | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1540 | Unamortized Loss on Reacquired Debt | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1545 | Development Charge Deposits/ Receivables | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1548 | RCVASTR | \$0 |  |  |  | \$0 | Unclassified Asset |

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| $\begin{gathered} \text { USoA } \\ \text { Account } \\ \# \end{gathered}$ | Accounts | Forecast Financial Statement | Model Adjustments | Reclassify accounts | Direct Allocation | Reclassified Balance |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1550 | LV Variance Account | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1555 | Smart Meter Capital and Recovery Variance Account | $(\$ 54,603)$ |  |  |  | (\$54,603) | Unclassified Asset |
| 1556 | Smart Meter OM\&A Variance Account | (\$0) |  |  |  | (\$0) | Unclassified Asset |
| 1560 | Deferred Development Costs | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1562 | Deferred Payments in Lieu of Taxes | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1563 | Account 1563 - Deferred PILs Contra Account | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | \$0 |  |  |  | \$0 | CDM Expenditures and Recoveries |
| 1566 | CDM Contra Account | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1567 | Bd-approved CDM Variance Account | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1568 | LRAM Variance Account | \$193,144 |  |  |  | \$193,144 | Unclassified Asset |
| 1570 | Qualifying Transition Costs | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1571 | Pre-market Opening Energy Variance | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1572 | Extraordinary Event Costs | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1574 | Deferred Rate Impact Amounts | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1575 | IFRS -CGAAP Transition PP\&E Amounts | \$595,125 |  |  |  | \$595,125 | Unclassified Asset |
| 1576 | Accounting Changes under CGAAP | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1580 | RSVAWMS | (\$1,760,132) |  |  |  | (\$1,760,132) | Unclassified Asset |
| 1582 | RSVAONE-TIME | (\$1) |  |  |  | (\$1) | Unclassified Asset |
| 1584 | RSVANW | \$3,610,519 |  |  |  | \$3,610,519 | Unclassified Asset |
| 1586 | RSVACN | $(\$ 3,760,332)$ |  |  |  | (\$3,760,332) | Unclassified Asset |
| 1588 | RSVAPOWER | (\$2,123,389) |  |  |  | (\$2,123,389) | Unclassified Asset |
| 1589 | RSVA-GA | (\$2,272,842) |  |  |  | (\$2,272,842) | Unclassified Asset |
| 1590 | Recovery of Regulatory Asset Balances | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1592 | 2006 PILs Variance | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1595 | Reg Balance Control Account | (\$348,919) |  |  |  | $(\$ 348,919)$ | Unclassified Asset |
| 1605 | Electric Plant in Service - Control Account | \$0 |  |  |  | \$0 | Unclassified Asset |
| 1606 | Organization | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1608 | Franchises and Consents | \$0 |  |  |  | \$0 | Other Distribution Assets |
| 1610 | Miscellaneous Intangible Plant | \$4,136,705 |  | (\$4,136,705) |  | \$0 | Non-Distribution Asset |
| 1615 | Land | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1616 | Land Rights | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1620 | Buildings and Fixtures | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1630 | Leasehold Improvements | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1635 | Boiler Plant Equipment | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1640 | Engines and Engine-Driven Generators | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1645 | Turbogenerator Units | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1650 | Reservoirs, Dams and Waterways | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1655 | Water Wheels, Turbines and Generators | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1660 | Roads, Railroads and Bridges | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1665 | Fuel Holders, Producers and Accessories | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1670 | Prime Movers | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1675 | Generators | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1680 | Accessory Electric Equipment | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1685 | Miscellaneous Power Plant Equipment | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1705 | Land | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1706 | Land Rights | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1708 | Buildings and Fixtures | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1710 | Leasehold Improvements | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1715 | Station Equipment | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1720 | Towers and Fixtures | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1725 | Poles and Fixtures | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1730 | Overhead Conductors and Devices | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1735 | Underground Conduit | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1740 | Underground Conductors and Devices | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1745 | Roads and Trails | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1805 | Land | \$293,875 |  |  |  | \$293,875 | Land and Buildings |
| 1806 | Land Rights | \$0 |  |  |  | \$0 | Land and Buildings |
| 1808 | Buildings and Fixtures | \$6,086,005 |  |  |  | \$6,086,005 | Land and Buildings |


| USoA Account \# | Accounts | Forecast Financial Statement | Model Adjustments | Reclassify accounts | Direct Allocation | Reclassified Balance |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1810 | Leasehold Improvements | \$0 |  |  |  | \$0 | Land and Buildings |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | \$0 |  |  |  | \$0 | TS Primary Above 50 |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | \$27,938,447 |  |  |  | \$27,938,447 |  |
| 1825 | Storage Battery Equipment | \$0 |  |  |  | \$0 | Other Distribution Assets |
| 1830 | Poles, Towers and Fixtures | \$54,520,664 |  |  |  | \$54,520,664 | Poles, Wires |
| 1835 | Overhead Conductors and Devices | \$27,830,726 |  |  |  | \$27,830,726 | Poles, Wires |
| 1840 | Underground Conduit | \$0 |  |  |  | \$0 | Poles, Wires |
| 1845 | Underground Conductors and Devices | \$63,256,171 |  |  |  | \$63,256,171 | Poles, Wires |
| 1850 | Line Transformers | \$69,483,527 |  |  |  | \$69,483,527 | Line Transformers |
| 1855 | Services | \$0 |  |  |  | \$0 | Services and Meters |
| 1860 | Meters | \$14,692,050 |  |  |  | \$14,692,050 | Services and Meters |
|  | blank row | \$0 |  |  |  |  |  |
| 1865 | Other Installations on Customer's Premises | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1870 | Leased Property on Customer Premises | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1875 | Street Lighting and Signal Systems | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1905 | Land | \$0 |  |  |  | \$0 | Land and Buildings |
| 1906 | Land Rights | \$0 |  |  |  | \$0 | Land and Buildings |
| 1908 | Buildings and Fixtures | \$0 |  |  |  | \$0 | General Plant |
| 1910 | Leasehold Improvements | \$1,427,705 |  |  |  | \$1,427,705 | General Plant |
| 1915 | Office Furniture and Equipment | \$800,129 |  |  |  | \$800,129 | Equipment |
| 1920 | Computer Equipment - Hardware | \$4,761,726 |  |  |  | \$4,761,726 | IT Assets |
| 1925 | Computer Software | \$2,748,223 |  |  |  | \$2,748,223 | IT Assets |
| 1930 | Transportation Equipment | \$5,841,219 |  |  |  | \$5,841,219 | Equipment |
| 1935 | Stores Equipment | \$90,767 |  |  |  | \$90,767 | Equipment |
| 1940 | Tools, Shop and Garage Equipment | \$2,793,042 |  |  |  | \$2,793,042 | Equipment |
| 1945 | Measurement and Testing Equipment | \$1,313,545 |  |  |  | \$1,313,545 | Equipment |
| 1950 | Power Operated Equipment | \$0 |  |  |  | \$0 | Equipment |
| 1955 | Communication Equipment | \$936,287 |  |  |  | \$936,287 | Equipment |
| 1960 | Miscellaneous Equipment | \$242,998 |  |  |  | \$242,998 | Equipment |
| 1965 | Water Heater Rental Units | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1970 | Load Management Controls - Customer Premises | \$107,035 |  |  |  | \$107,035 | Other Distribution Assets |
| 1975 | Load Management Controls - Utility Premises | \$2,366,234 |  |  |  | \$2,366,234 | Other Distribution Assets |
| 1980 | System Supervisory Equipment | \$293,582 |  |  |  | \$293,582 | Other Distribution Assets |
| 1985 | Sentinel Lighting Rental Units | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 1990 | Other Tangible Property | \$0 |  | \$4,136,705 |  | \$4,136,705 | Other Distribution Assets |
| 1995 | Contributions and Grants - Credit | (\$52,573,338) |  |  |  | (\$52,573,338) | Contributions and Grants |
| 2005 | Property Under Capital Leases | \$0 |  |  |  | \$0 | Other Distribution Assets |
| 2010 | Electric Plant Purchased or Sold | \$0 |  |  |  | \$0 | Other Distribution Assets |
| 2020 | Experimental Electric Plant Unclassified | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 2030 | Electric Plant and Equipment Leased to Others | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 2040 | Electric Plant Held for Future Use | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 2050 | Completed Construction Not Classified--Electric | \$0 |  |  |  | \$0 | Other Distribution Assets |
| 2055 | Construction Work in Progress--Electric |  |  |  |  | \$0 | Non-Distribution Asset |
| 2060 | Electric Plant Acquisition Adjustment | \$0 |  |  |  | \$0 | Unclassified Asset |
| 2065 | Other Electric Plant Adjustment | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 2070 | Other Utility Plant | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 2075 | Non-Utility Property Owned or Under Capital Leases | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, \& Equipment | (\$101,876,850) |  |  |  | (\$101,876,850) | Accumulated Amortization |
| 2120 | Accumulated Amortization of Electric Utility Plant Intangibles | $(\$ 206,835)$ |  |  |  | $(\$ 206,835)$ | Accumulated Amortization |
| 2140 | Accumulated Amortization of Electric Plant Acquisition Adjustment | \$0 |  |  |  | \$0 | Unclassified Asset |
| 2160 | Accumulated Amortization of Other Utility Plant | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 2180 | Accumulated Amortization of Non-Utility Property | \$0 |  |  |  | \$0 | Non-Distribution Asset |
| 2205 | Accounts Payable | (\$13,919,784) |  |  |  | (\$13,919,784) | Liability |
| 2208 | Customer Credit Balances | (\$844,127) |  |  |  | $(\$ 844,127)$ | Liability |


| USoA Account \# | Accounts |  | Forecast Financial Statement | Model Adjustments | Reclassify accounts | Direct Allocation | Reclassified Balance |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2210 | Current Portion of Customer Deposits |  | (\$2,031,933) |  |  |  | (\$2,031,933) | Liability |
| 2215 | Dividends Declared |  | \$0 |  |  |  | \$0 | Liability |
| 2220 | Miscellaneous Current and Accrued Liabilities |  | (\$4,652,960) |  |  |  | (\$4,652,960) | Liability |
| 2225 | Notes and Loans Payable |  | \$0 |  |  |  | \$0 | Liability |
| 2240 | Accounts Payable to Associated Companies |  | \$0 |  |  |  | \$0 | Liability |
| 2242 | Notes Payable to Associated Companies |  | \$0 |  |  |  | \$0 | Liability |
| 2250 | Debt Retirement Charges( DRC) Payable |  | (\$23,364) |  |  |  | (\$23,364) | Liability |
| 2252 | Transmission Charges Payable |  | \$0 |  |  |  | \$0 | Liability |
| 2254 | Electrical Safety Authority Fees Payable |  | \$0 |  |  |  | \$0 | Liability |
| 2256 | Independent Market Operator Fees and Penalties Payable |  | \$0 |  |  |  | \$0 | Liability |
| 2260 | Current Portion of Long Term Debt |  | \$0 |  |  |  | \$0 | Liability |
| 2262 | Ontario Hydro Debt - Current Portion |  | \$0 |  |  |  | \$0 | Liability |
| 2264 | Pensions and Employee Benefits - Current Portion |  | \$0 |  |  |  | \$0 | Liability |
| 2268 | Accrued Interest on Long Term Debt |  | \$0 |  |  |  | \$0 | Liability |
| 2270 | Matured Long Term Debt |  | \$0 |  |  |  | \$0 | Liability |
| 2272 | Matured Interest on Long Term Debt |  | \$0 |  |  |  | \$0 | Liability |
| 2285 | Obligations Under Capital Leases--Current |  | \$0 |  |  |  | \$0 | Liability |
| 2290 | Commodity Taxes |  | (\$70,363) |  |  |  | (\$70,363) | Liability |
| 2292 | Payroll Deductions / Expenses Payable |  | (\$138,600) |  |  |  | $(\$ 138,600)$ | Liability |
| 2294 | Accrual for Taxes, Payments in Lieu of Taxes, Etc. |  | \$151,548 |  |  |  | \$151,548 | Liability |
| 2296 | Future Income Taxes - Current |  | \$0 |  |  |  | \$0 | Liability |
| 2305 | Accumulated Provision for Injuries and Damages |  | \$0 |  |  |  | \$0 | Liability |
| 2306 | Employee Future Benefits |  | (\$13,120,829) |  |  |  | (\$13,120,829) | Liability |
| 2308 | Other Pensions - Past Service Liability |  | \$0 |  |  |  | \$0 | Liability |
| 2310 | Vested Sick Leave Liability |  | \$0 |  |  |  | \$0 | Liability |
| 2315 | Accumulated Provision for Rate Refunds |  | \$0 |  |  |  | \$0 | Liability |
| 2320 | Other Miscellaneous Non-Current Liabilities |  | \$0 |  |  |  | \$0 | Liability |
| 2325 | Obligations Under Capital Lease--Non-Current |  | \$0 |  |  |  | \$0 | Liability |
| 2330 | Development Charge Fund |  | \$0 |  |  |  | \$0 | Liability |
| 2335 | Long Term Customer Deposits |  | (\$2,876,381) |  |  |  | (\$2,876,381) | Liability |
| 2340 | Collateral Funds Liability |  | \$0 |  |  |  | \$0 | Liability |
| 2345 | Unamortized Premium on Long Term Debt |  | \$0 |  |  |  | \$0 | Liability |
| 2348 | O.M.E.R.S. - Past Service Liability - Long Term Portion |  | \$0 |  |  |  | \$0 | Liability |
| 2350 | Future Income Tax - Non-Current |  | \$0 |  |  |  | \$0 | Liability |
| 2405 | Other Regulatory Liabilities |  | \$0 |  |  |  | \$0 | Liability |
| 2410 | Deferred Gains from Disposition of Utility Plant |  | \$0 |  |  |  | \$0 | Liability |
| 2415 | Unamortized Gain on Reacquired Debt |  | \$0 |  |  |  | \$0 | Liability |
| 2425 | Other Deferred Credits |  | \$0 |  |  |  | \$0 | Liability |
| 2435 | Accrued Rate-Payer Benefit |  | \$0 |  |  |  | \$0 | Liability |
| 2505 | Debentures Outstanding - Long Term Portion |  | \$0 |  |  |  | \$0 | Liability |
| 2510 | Debenture Advances |  | \$0 |  |  |  | \$0 | Liability |
| 2515 | Reacquired Bonds |  | \$0 |  |  |  | \$0 | Liability |
| 2520 | Other Long Term Debt |  | \$0 |  |  |  | \$0 | Liability |
| 2525 | Term Bank Loans - Long Term Portion |  | \$0 |  |  |  | \$0 | Liability |
| 2530 | Ontario Hydro Debt Outstanding - Long Term Portion |  | \$0 |  |  |  | \$0 | Liability |
| 2550 | Advances from Associated Companies |  | (\$75,064,000) |  |  |  | (\$75,064,000) | Liability |
| 3005 | Common Shares Issued |  | (\$23,063,665) |  |  |  | (\$23,063,665) | Equity |
| 3008 | Preference Shares Issued |  | \$0 |  |  |  | \$0 | Equity |
| 3010 | Contributed Surplus |  | \$0 |  |  |  | \$0 | Equity |
| 3020 | Donations Received |  | \$0 |  |  |  | \$0 | Equity |
| 3022 | Development Charges Transferred to Equity |  | \$0 |  |  |  | \$0 | Equity |
| 3026 | Capital Stock Held in Treasury |  | \$0 |  |  |  | \$0 | Equity |
| 3030 | Miscellaneous Paid-In Capital |  | \$0 |  |  |  | \$0 | Equity |
| 3035 | Installments Received on Capital Stock |  | \$0 |  |  |  | \$0 | Equity |
| 3040 | Appropriated Retained Earnings |  | \$0 |  |  |  | \$0 | Equity |
| 3045 | Unappropriated Retained Earnings |  | (\$26,171,409) |  |  |  | (\$26,171,409) | Equity |
| 3046 | Balance Transferred From Income |  | \$0 | \$0 |  | \$0 | (\$5,025,821) | Equity |



| $\begin{array}{\|c\|} \hline \text { USoA } \\ \text { Account } \\ \# \end{array}$ | Accounts | Forecast Financial Statement | Model Adjustments | Reclassify accounts | Direct Allocation | Reclassified Balance |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4385 | Non-Utility Rental Income | \$0 |  |  |  | $\$ 0$ |  | Other Revenue - Unclassified |
| 4390 | Miscellaneous Non-Operating Income | (\$149,788) |  |  |  | (\$149,788) | OM\&A | Other Income \& Deductions |
| 4395 | Rate-Payer Benefit Including Interest | \$0 |  |  |  | \$0 | OM\&A | Other Income \& Deductions |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization | \$0 |  |  |  | \$0 | OM\&A | Other Income \& Deductions |
| 4405 | Interest and Dividend Income | (\$74,431) |  |  |  | $(\$ 74,431)$ | OM\&A | Other Income \& Deductions |
| 4415 | Equity in Earnings of Subsidiary Companies | \$0 |  |  |  | \$0 | OM\&A | Other Income \& Deductions |
| 4505 | Operation Supervision and Engineering | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4510 | Fuel | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4515 | Steam Expense | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4520 | Steam From Other Sources | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4525 | Steam Transferred--Credit | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4530 | Electric Expense | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4535 | Water For Power | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4540 | Water Power Taxes | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4545 | Hydraulic Expenses | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4550 | Generation Expense | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4555 | Miscellaneous Power Generation Expenses | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4560 | Rents | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4565 | Allowances for Emissions | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4605 | Maintenance Supervision and Engineering | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4610 | Maintenance of Structures | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4615 | Maintenance of Boiler Plant | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4620 | Maintenance of Electric Plant | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4625 | Maintenance of Reservoirs, Dams and Waterways | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4630 | Maintenance of Water Wheels, Turbines and Generators | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4635 | Maintenance of Generating and Electric Plant | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4640 | Maintenance of Miscellaneous Power Generation Plant | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4705 | Power Purchased | \$97,087,881 |  |  |  | \$97,087,881 |  | Power Supply Expenses (Working Capital) |
| 4708 | Charges-WMS | \$4,200,014 |  |  |  | \$4,200,014 |  | Power Supply Expenses (Working Capital) |
| 4710 | Cost of Power Adjustments | \$5,314,405 |  |  |  | \$5,314,405 |  | Power Supply Expenses (Working Capital) |
| 4712 | Charges-One-Time | \$0 |  |  |  | \$0 |  | Power Supply Expenses (Working Capital) |
| 4714 | Charges-NW | \$7,780,218 |  |  |  | \$7,780,218 |  | Power Supply Expenses (Working Capital) |
| 4715 | System Control and Load Dispatching | \$0 |  |  |  | \$0 |  | Other Power Supply Expenses |
| 4716 | Charges-CN | \$6,492,758 |  |  |  | \$6,492,758 |  | Power Supply Expenses (Working Capital) |
| 4720 | Other Expenses | \$0 |  |  |  | \$0 |  | Other Power Supply Expenses |
| 4725 | Competition Transition Expense | \$0 |  |  |  | \$0 |  | Other Power Supply Expenses |
| 4730 | Rural Rate Assistance Expense | \$0 |  |  |  | \$0 |  | Power Supply Expenses (Working Capital) |
| 4750 | Charges-LV | \$0 |  |  |  | \$0 |  | Power Supply Expenses (Working Capital) |
| 4751 | Charges - Smart Metering Entity Charge | \$399,106 |  |  |  | \$399,106 |  | Power Supply Expenses (Working Capital) |
| 4805 | Operation Supervision and Engineering | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4810 | Load Dispatching | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4815 | Station Buildings and Fixtures Expenses | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4820 | Transformer Station Equipment - Operating Labour | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4825 | Transformer Station Equipment - Operating Supplies and Expense | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4830 | Overhead Line Expenses | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4835 | Underground Line Expenses | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4840 | Transmission of Electricity by Others | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4845 | Miscellaneous Transmission Expense | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4850 | Rents | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4905 | Maintenance Supervision and Engineering | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4910 | Maintenance of Transformer Station Buildings and Fixtures | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4916 | Maintenance of Transformer Station Equipment | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4930 | Maintenance of Towers, Poles and Fixtures | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4935 | Maintenance of Overhead Conductors and Devices | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |
| 4940 | Maintenance of Overhead Lines - Right of Way | \$0 |  |  |  | \$0 |  | Non-Distribution Expenses |

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|  | Accounts | Forecast Financial Statement | Model Adjustments | Reclassify accounts | Direct Allocation | Reclassified Balance |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5195 | Maintenance of Other Installations on Customer Premises | \$0 |  |  |  | \$0 | Non-Distribution Expenses |
| 5205 | Purchase of Transmission and System Services | \$0 |  |  |  | \$0 | Other Power Supply Expenses |
| 5210 | Transmission Charges | \$0 |  |  |  | \$0 | Other Power Supply Expenses |
| 5215 | Transmission Charges Recovered | \$0 |  |  |  | \$0 | Other Power Supply Expenses |
| 5305 | Supervision | \$145,880 |  |  |  | \$145,880 | Billing and Collection (Working Capital) |
| 5310 | Meter Reading Expense | \$469,314 |  |  |  | \$469,314 | Billing and Collection (Working Capital) |
| 5315 | Customer Billing | \$1,228,072 |  |  |  | \$1,228,072 | Billing and Collection (Working Capital) |
| 5320 | Collecting | \$274,283 |  |  |  | \$274,283 | Billing and Collection (Working Capital) |
| 5325 | Collecting-Cash Over and Short | \$0 |  |  |  | \$0 | Billing and Collection (Working Capital) |
| 5330 | Collection Charges | \$0 |  |  |  | \$0 | Billing and Collection (Working Capital) |
| 5335 | Bad Debt Expense | \$455,536 |  |  |  | \$455,536 | Bad Debt Expense (Working Capital) |
| 5340 | Miscellaneous Customer Accounts Expenses | \$0 |  |  |  | \$0 | Billing and Collection (Working Capital) |
| 5405 | Supervision | \$160,738 |  |  |  | \$160,738 | Community Relations (Working Capital) |
| 5410 | Community Relations - Sundry | \$190,417 |  |  |  | \$190,417 | Community Relations (Working Capital) |
| 5415 | Energy Conservation | \$125,863 |  |  |  | \$125,863 | Community Relations - CDM (Working Capital) |
| 5420 | Community Safety Program | \$189,161 |  |  |  | \$189,161 | Community Relations (Working Capital) |
| 5425 | Miscellaneous Customer Service and Informational Expenses | \$887,263 |  |  |  | \$887,263 | Community Relations (Working Capital) |
| 5505 | Supervision | \$0 |  |  |  | \$0 | Other Distribution Expenses |
| 5510 | Demonstrating and Selling Expense | \$0 |  |  |  | \$0 | Other Distribution Expenses |
| 5515 | Advertising Expense | \$0 |  |  |  | \$0 | Advertising Expenses |
| 5520 | Miscellaneous Sales Expense | \$0 |  |  |  | \$0 | Other Distribution Expenses |
| 5605 | Executive Salaries and Expenses | \$896,531 |  |  |  | \$896,531 | Administrative and General Expenses (Working Capital) |
| 5610 | Management Salaries and Expenses | \$1,027,496 |  |  |  | \$1,027,496 | Administrative and General Expenses (Working Capital) |
| 5615 | General Administrative Salaries and Expenses | \$1,046,099 |  |  |  | \$1,046,099 | Administrative and General Expenses (Working Capital) |
| 5620 | Office Supplies and Expenses | \$614,377 |  |  |  | \$614,377 | Administrative and General Expenses (Working Capital) |
| 5625 | Administrative Expense Transferred Credit | (\$182,972) |  |  |  | $(\$ 182,972)$ | Administrative and General Expenses (Working Capital) |
| 5630 | Outside Services Employed | \$264,795 |  |  |  | \$264,795 | Administrative and General Expenses (Working Capital) |
| 5635 | Property Insurance | \$101,364 |  |  |  | \$101,364 | Insurance Expense (Working Capital) |
| 5640 | Injuries and Damages | \$213,691 |  |  |  | \$213,691 | Administrative and General Expenses (Working Capital) |
| 5645 | Employee Pensions and Benefits | \$998,898 |  |  |  | \$998,898 | Administrative and General Expenses (Working Capital) |
| 5650 | Franchise Requirements | \$0 |  |  |  | \$0 | Administrative and General Expenses (Working Capital) |
| 5655 | Regulatory Expenses | \$415,032 |  |  |  | \$415,032 | Administrative and General Expenses (Working Capital) |
| 5660 | General Advertising Expenses | \$0 |  |  |  | \$0 | Advertising Expenses |
| 5665 | Miscellaneous General Expenses | \$166,534 |  |  |  | \$166,534 | Administrative and General Expenses (Working Capital) |
| 5670 | Rent | \$341,964 |  |  |  | \$341,964 | Administrative and General Expenses (Working Capital) |
| 5675 | Maintenance of General Plant | \$908,764 |  |  |  | \$908,764 | Administrative and General Expenses (Working Capital) |
| 5680 | Electrical Safety Authority Fees | \$0 |  |  |  | \$0 | Administrative and General Expenses (Working Capital) |
| 5681 | Special Purpose Charge Expense | \$0 |  |  |  | \$0 | Unclassified Expenses |
| 5685 | Independent Market Operator Fees and Penalties | \$0 |  |  |  | \$0 | Power Supply Expenses (Working Capital) |
| 5705 | Amortization Expense - Property, Plant, and Equipment | \$6,134,263 |  |  |  | \$6,134,263 | Amortization of Assets |
| 5710 | Amortization of Limited Term Electric Plant | \$0 |  |  |  | \$0 | Amortization of Assets |
| 5715 | Amortization of Intangibles and Other Electric Plant | \$82,734 |  |  |  | \$82,734 | Amortization of Assets |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | \$0 |  |  |  | \$0 | Other Amortization - Unclassified |
| 5725 | Miscellaneous Amortization | \$0 |  |  |  | \$0 | Other Amortization - Unclassified |
| 5730 | Amortization of Unrecovered Plant and Regulatory Study Costs | \$0 |  |  |  | \$0 | Amortization of Assets |
| 5735 | Amortization of Deferred Development Costs | \$0 |  |  |  | \$0 | Amortization of Assets |
| 5740 | Amortization of Deferred Charges | \$0 |  |  |  | \$0 | Amortization of Assets |
| 6005 | Interest on Long Term Debt | \$2,593,205 | (\$2,593,205) |  | \$0 | \$3,113,225 | Interest Expense - Unclassifed |
| 6010 | Amortization of Debt Discount and Expense | \$0 |  |  |  | \$0 | Interest Expense - Unclassifed |
| 6015 | Amortization of Premium on Debt Credit | \$0 |  |  |  | \$0 | Interest Expense - Unclassifed |
| 6020 | Amortization of Loss on Reacquired Debt | \$0 |  |  |  | \$0 | Interest Expense - Unclassifed |
| 6025 | Amortization of Gain on Reacquired Debt--Credit | \$0 |  |  |  | \$0 | Interest Expense - Unclassifed |
| 6030 | Interest on Debt to Associated Companies | \$0 |  |  |  | $\$ 0$ | Interest Expense - Unclassifed |
| 6035 | Other Interest Expense | \$173,126 |  |  |  | \$173,126 | Interest Expense - Unclassifed |
| 6040 | Allowance for Borrowed Funds Used During Construction--Credit | $(\$ 302,683)$ |  |  |  | $(\$ 302,683)$ | Interest Expense - Unclassifed |
|  |  |  |  | Page 17 |  |  |  |


|  | Accounts | Forecast Financial Statement | Model Adjustments | Reclassify accounts | Direct Allocation | Reclassified Balance | Interest Expense - Unclassifed Interest Expense - Unclassifed Other Distribution Expenses Income Tax Expense - Unclassified Income Tax Expense - Unclassified Unclassified Expenses Other Distribution Expenses Insurance Expense (Working Capital) Other Distribution Expenses Other Distribution Expenses Unclassified Expenses Unclassified Expenses Unclassified Expenses Unclassified Expenses Unclassified Expenses Unclassified Expenses |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 | \$152,097 |  |  |  | \$152,097 |  |
| 6110 | Income Taxes | \$0 | \$0 |  | \$0 | \$0 |  |
| 6115 | Provision for Future Income Taxes | \$0 |  |  |  | \$0 |  |
| 6205 | Donations | \$34,374 |  | (\$34,374) |  | \$0 |  |
| 6205-1 | Sub-account LEAP Funding | \$0 |  | \$34,374 |  | \$34,374 |  |
| 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 |  |  |  |
|  |  |  |  | 4 |  |  |  |
|  |  |  |  | Reclassification Equa Procee | to Zero. O.K. to |  |  |
|  | Asset Accounts Directly Allocated |  |  |  | \$0 |  |  |
|  | Income Statement Accounts Directly Allocated |  |  |  | \$0 |  |  |


| Grouped Accounts | Financial Statement Reclassified Balance |  |
| :---: | :---: | :---: |
| Land and Buildings | \$6,379,880 | \$6,379,880 |
| TS Primary Above 50 | \$0 | \$0 |
| DS | \$27,938,447 | \$27,938,447 |
| Poles, Wires | \$145,607,561 | \$145,607,561 |
| Line Transformers | \$69,483,527 | \$69,483,527 |
| Services and Meters | \$14,692,050 | \$14,692,050 |
| General Plant | \$1,427,705 | \$1,427,705 |
| Equipment | \$12,017,987 | \$12,017,987 |
| IT Assets | \$7,509,950 | \$7,509,950 |
| CDM Expenditures and Recoveries | \$0 | \$0 |
| Other Distribution Assets | \$2,766,851 | \$6,903,556 |
| Contributions and Grants | (\$22,573,338) | (\$52,573,338) |
| Accumulated Amortization | (\$102,083,685) | (\$102,083,685) |
| Non-Distribution Asset | \$4,136,705 | \$0 |
| Unclassified Asset | \$19,465,923 | \$19,465,923 |
| Liability | (\$112,590,794) | (\$112,590,794) |
| Equity | $(\$ 46,735,074)$ | (\$51,760,895) |
| Sales of Electricity | (\$120,875,276) | (\$120,875,276) |
| Distribution Services Revenue | $(\$ 27,350,082)$ | (\$27,350,082) |
| Late Payment Charges | $(\$ 257,473)$ | $(\$ 257,473)$ |
| Specific Service Charges | $(\$ 483,271)$ | $(\$ 483,271)$ |
| Other Distribution Revenue | $(\$ 609,136)$ | $(\$ 609,136)$ |
| Other Revenue - Unclassified | $(\$ 2,988)$ | $(\$ 2,988)$ |
| Other Income \& Deductions | \$52,887 | \$52,887 |
| Power Supply Expenses (Working Capital) | \$121,274,382 | \$121,274,382 |


| $\begin{gathered} \text { USoA } \\ \text { Account } \\ \# \end{gathered}$ | Accounts | Forecast Financial Statement | Model Adjustments | Reclassify accounts | Direct Allocation | Reclassified Balance |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Other Power Supply Expenses | \$0 | \$0 |  |  |  |
|  | Operation (Working Capital) | \$1,855,101 | \$1,855,101 |  |  |  |
|  | Maintenance (Working Capital) | \$1,313,348 | \$1,313,348 |  |  |  |
|  | Billing and Collection (Working Capital) | \$2,117,550 | \$2,117,550 |  |  |  |
|  | Community Relations (Working Capital) | \$1,427,580 | \$1,427,580 |  |  |  |
|  | Community Relations - CDM (Working Capital) | \$125,863 | \$125,863 |  |  |  |
|  | Administrative and General Expenses (Working Capital) | \$6,711,208 | \$6,711,208 |  |  |  |
|  | Insurance Expense (Working Capital) | \$101,364 | \$101,364 |  |  |  |
|  | Bad Debt Expense (Working Capital) | \$455,536 | \$455,536 |  |  |  |
|  | Advertising Expenses | \$0 | \$0 |  |  |  |
|  | Charitable Contributions | \$0 | \$0 |  |  |  |
|  | Amortization of Assets | \$6,216,997 | \$6,216,997 |  |  |  |
|  | Other Amortization - Unclassified | \$0 | \$0 |  |  |  |
|  | Interest Expense - Unclassifed | \$2,463,648 | \$2,983,668 |  |  |  |
|  | Income Tax Expense - Unclassified | \$0 | \$0 |  |  |  |
|  | Other Distribution Expenses | \$152,097 | \$186,470 |  |  |  |
|  | Non-Distribution Expenses | \$0 | \$0 |  |  |  |
|  | Unclassified Expenses | \$34,374 | \$0 |  |  |  |
|  | Total | $(\$ 7,832,597)$ | $(\$ 12,338,399)$ |  |  |  |

2021 Cost Allocation Model

EB-2020-0048
Sheet 14 Break Out Worksheet - For May 31 filing
Instructions:
TTis is in innut sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
tuplease see Instructions tab for detailed instructions**
${ }_{4 *}$ *Please see Instructions tab for detailed instructions*

| Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15 |  | \$137,303,641 |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 | AccumulatedDepreciation -2120 | Asset net of <br> Accumulated <br> Depreciation and <br> Contributed <br> 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 | \$0 |  | - | - |  |  |  |  | - | so |  |  |  |
| 1805 | Land | \$293,875 |  | (\$293,875) |  |  |  |  |  |  |  |  |  |  |
| 1805-1 | Land Station $>50 \mathrm{kV}$ |  |  | \$0 |  |  |  |  |  |  | so |  |  |  |
| 1805-2 | Land Station $<50 \mathrm{kV}$ |  | 100.00\% | \$293,875 | 293,875 |  |  |  |  | 293,875 | ${ }^{50}$ |  |  |  |
| 1806 | Land Rights | \$0 |  | so | - |  |  |  |  |  |  |  |  |  |
| 1806-1 | Land Rights Station $>50 \mathrm{kV}$ |  |  | \$0 |  |  |  |  |  |  | so |  |  |  |
| 1806-2 | Land Rights Station $<50 \mathrm{kV}$ |  | 100.00\% | \$0 |  |  |  |  |  |  | ${ }^{50}$ |  |  |  |
| 1808 | Buildings and Fixtures | ¢6,086,005 |  | ( $\$ 6,086,005$ ) | - |  |  |  |  |  |  |  |  |  |
| 1808-1 | Building and Fixtures 50 kV |  |  | \$0 |  |  |  | $\cdots$ |  |  |  |  |  |  |
| $\frac{1808-2}{}$ | Buildings and Fixtures < 50 KV | \$0 | 100.00\% | \$6,086,005 ${ }_{\text {¢ }}$ | 6,086,005 |  |  | ${ }_{(813,435)}$ |  | 5,272,569 | s109,429 |  |  |  |
| 1810-1 | Leasehold lmprovements $>50 \mathrm{kV}$ |  |  | so | - |  |  |  |  |  | so |  |  |  |
| 1810-2 | Leasehold Improvements <50 kV |  | 100.00\% | \$0 |  |  |  |  |  |  | so |  |  |  |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | \$0 |  | \$0 | - |  |  |  |  |  | so |  |  |  |
| 1820 | Distribution Station Equipment Normally Primary below 50 kV | \$27,938,447 |  | (\$27,938,447) | - |  |  |  |  | - |  |  |  |  |
| 1820-1 | Distribution Station Equipment Normally Primary below 50 kV (Bulk) |  |  | \$0 | - |  |  |  |  | - | so |  |  |  |
| 1820-2 | Distribution Station Equipment Normally Primary below 50 kV Primary) |  | 100.00\% | \$27,938,447 | 27,938,447 |  |  | s (10,27, ${ }^{\text {a }}$ (42) |  | 17,664,805 | S628,741 |  |  |  |
| 1820-3 | Distribution Station Equipment Normally Primary below 50 kV (Wholesale Meters) |  | 0.00\% | \$0 | - |  |  |  |  | - | so |  |  |  |
| 1825 | Storage Battery Equipment | \$0 |  | s0 |  |  |  |  |  |  |  |  |  |  |
| 1825-1 | Storage Battery Equipment > 50 kV |  |  | \$0 | - |  |  |  |  |  | so |  |  |  |
| 1825-2 | Storage Battery Equipment <50 kV |  | 100.00\% | \$0 | - |  |  |  |  | - | so |  |  |  |
| 1830 | Poles, Towers and Fixtures | \$54,520,664 |  | (\$54,520,664) |  |  |  |  |  |  |  |  |  |  |
| 1830-3 | Poles, Towers and Fixtures - <br> Subtransmission Bulk Delivery |  |  | \$0 | - |  |  |  |  | - |  |  |  |  |
| 1830-4 | Poles, Towers and Fixtures Primary |  | 44.35\% | \$24,179,915 | 24,179,915 |  |  | (6.,86, 815) |  | 17,323,100 | \$446,952 |  |  |  |
| 1830-5 | Poles, Towers and Fixtures Secondary |  | 55.65\% | \$30,340,750 | 30,340,750 |  |  | ${ }^{(8,603,872)}$ |  | 21,736,877 | \$560,832 |  |  |  |
| 1835 | Overhead Conductors and Devices | \$27,830,726 |  | (\$27,830,726) | - |  |  |  |  |  |  |  |  |  |
| 1835-3 | Overhead Conductors and Devices Subtransmission Bulk Delivery |  |  | \$0 | - |  |  |  |  | - |  |  |  |  |
| 1835-4 | Overhead Conductors and Devices Primary |  | 59.10\% | \$16,447,959 | 16,447,959 | (59,493,397) | \$2,71,009 | s (5,032,757) |  | 4,692,814 | s99,351 |  |  |  |
| 1835-5 | Overhead Conductors and Devices Secondary |  | 40.90\% | \$11,382,767 | 11,382,767 | (56,569,881) | \$1,917,670 | (3,482,906) |  | 3,247,649 | 566,756 |  |  |  |
| 1840 | Underground Conduit | \$0 |  | (\$0) |  |  |  |  |  |  |  |  |  |  |


| 1840-3 | Underground Conduit - Bulk |  |  | \$0 | - |  |  |  |  | - | so |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1840-4 | Underground Conduit - Primary |  | 95.00\% | \$0 | 0 |  |  |  |  | 0 | so |  |  |  |
| 1840-5 | Underground Conduit - Secondary |  | 5.00\% | s0 | 0 |  |  |  |  | 0 | so |  |  |  |
| 1845 | Underground Conductors and Devices | \$63,256,171 |  | (\$63,256,171) | - |  |  |  |  |  |  |  |  |  |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery |  |  | \$0 | - |  |  |  |  | - |  |  |  |  |
| 1845-4 | Underground Conductors and Devices - Primary |  | 51.20\% | \$32,387,160 | 32,387,160 | (\$18,693,151) | \$5,456,308 | (10,168,77) |  | 8,981,540 | S282,546 |  |  |  |
| 1845-5 | Underground Conductors and Devices - Secondary |  | 48.80\% | \$30,869,011 | 30,869,011 | ( $117,816,909$ | \$5,20, 543 | (9,692,15) |  | 8,560,531 | s269,32 |  |  |  |
| 1850 | Line Transformers | \$69,483,527 |  | \$0 | 69,483,527 |  |  | (34, 842,987) |  | 34,640,541 | \$1,220,213 |  |  |  |
| 1855 | Services | \$0 |  | s0 | 0 |  |  |  |  | 0 | so |  |  |  |
| 1860 | Meters | \$14,692,050 |  | \$0 | 14,692,050 |  |  | (9,75,897) |  | 4,976,153 | S707,907 |  |  |  |
|  | Total | \$264,101,465 |  | \$0 | \$264,101,465 | (\$55,573,338) | \$15,345,530 | (\$99,483,204) | \$0 | 127,390,454 | \$4,394,028 | \$0 | \$0 | \$0 |
|  | SUB TOTAL from 13 | \$264,101,465 |  |  |  |  |  |  |  |  |  |  |  |  |



|  | [otal | \$27,859,197 |  | \$0 | \$27,859,197 | 50 | \$0 | (\$17,739,173) | (\$206,835) | \$9,913,188 | \$1,740,235 | S0 | \$82,734 | \$0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | SUB TOTAL from 13 13 Directly Allocated | \$27,859, 197 $\$ 0$ |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Grand lotal | \$291,960,662 |  | \$0 | \$291,960,662 | (\$52,573,338) | \$15,345,530 | (\$117,222,377) | (\$206,835) | \$137,303,642 | \$6,134,263 | \$0 | \$82,734 | \$0 |
| To be Prorated |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1995 | Contributed Capital - 1995 | ( $552,573,338)$ |  |  |  | \$52,573,338 | Balanced |  |  |  |  |  |  |  |
| 2105 | Accumulated Depreciation - 2105 | (\$101,876,850) |  |  |  |  |  | \$101,876,847 | Balanced |  |  |  |  |  |
| 2120 | Accumulated Depreciation-2120 | $(\$ 206,835)$ |  |  |  |  |  |  | \$206,835 | Balanced |  |  |  |  |
|  | Total | (\$154,657,023) |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Net Assets | \$137,303,639 | Net FixedAssets Match |  |  |  |  |  |  |  |  |  |  |  |
| Amortization Expenses |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5705 | Amortization Expense - Property, Plant, and Equipment | \$6,134,263 |  |  |  |  |  |  |  |  | (\$6, 134,263) | Balanced |  |  |
| 5710 | Amortization of Limited Term <br> Electric Plant | \$0 |  |  |  |  |  |  |  |  |  | \$0 | Balanced |  |
| 5715 | Amortization of Intangibles and | \$82,734 |  |  |  |  |  |  |  |  |  |  | (\$82,734) | Balanced |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | \$0 |  |  |  |  |  |  |  |  |  |  |  |  |

## 2021 Cost Allocation Model

## EB-2020-0048

Sheet I5.I Miscellaneous Data Worksheet - For May 31 filing

| Structure KM (kMs of Roads in Service Area that have distribution line) | 726 |
| :---: | :---: |
| Deemed Equity Component of Rate <br> 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 (\%) | 28\% |

## 2021 Cost Allocation Model

## EB-2020-0048

Sheet 15.2 Weighting Factors Worksheet - For May 31 filing

Insert Weighting Factor for Services Account 1855


Insert Weighting Factor for Billing and Collecting

| 1.0 | 1.5 | 7.0 | 7.0 | 15.0 | 3.5 |  | 0.1 |
| :--- | :--- | ---: | ---: | ---: | ---: | ---: | ---: |

## 2021 Cost Allocation Model

EB-2020-0048
Sheet I6.I Revenue Worksheet - For May 31 filing

| Total kWhs from Load Forecast | 1,075,667,737 |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Total kWs from Load Forecast | 1,107,288 |  |  |  |  |  |  |  |  |  |
| Deficiency/sufficiency (RRWF 8. cell F51) | 1,431,472 |  |  |  |  |  |  |  |  |  |
| Miscellaneous Revenue (RRWF 5. cell F48) | 1,299,981 |  |  |  |  |  |  |  |  |  |
|  |  |  | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 |
|  | ID | Total | Residential | GS $\mathbf{~ 5 0}$ | GS 50 to 999 kW ( 11 \& 14 ) | $\begin{gathered} \text { GS 1,000 to } \\ 4,999 \mathrm{~kW} \text { (I2) } \end{gathered}$ | Large Use (13) | Street Light | Sentinel Lights | USL |
| Billing Data |  |  |  |  |  |  |  |  |  |  |
| Forecast kWh | CEN | 1,075,667,737 | 496,495,068 | 128,706,195 | 328,035,469 | 76,465,711 | 38,878,939 | 4,555,628 | 24,360 | 2,506,367 |
| Forecast kW | CDEM | 1,107,288 | - | - | 825,711 | 182,480 | 86,319 | 12,698 | 81 |  |
| Forecast kW, included in CDEM, of customers receiving line transformer allowance |  | 341,916 |  |  | 81,760 | 181,618 | 78,538 |  |  |  |
| 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 | 1,069,133,858 | 496,495,068 | 128,706,195 | 321,501,590 | 76,465,711 | 38,878,939 | 4,555,628 | 24,360 | 2,506,367 |
|  |  |  |  |  |  |  |  |  |  |  |
| Existing Monthly Charge |  |  | \$24.67 | \$17.39 | \$58.43 | \$1,227.87 | \$9,343.15 | \$2.11 | \$5.88 | \$4.87 |
| Existing Distribution kWh Rate |  |  | \$0.0000 | \$0.0177 |  |  |  |  |  | \$0.0200 |
| Existing Distribution kW Rate |  |  |  |  | \$4.9998 | \$2.6132 | \$2.2526 | \$32.5022 | \$8.4045 |  |
| Existing TOA Rate |  |  |  |  | \$0.60 | \$0.60 | \$0.60 |  |  |  |
| Additional Charges |  |  |  |  |  |  |  |  |  |  |
| Distribution Revenue from Rates |  | \$26,123,759 | \$16,634,415 | \$3,168,984 | \$4,503,684 | \$664,721 | \$306,560 | \$777,096 | \$2,216 | \$66,082 |
| Transformer Ownership Allowance |  | \$205,149 | \$0 | \$0 | \$49,056 | \$108,971 | \$47,123 | \$0 | \$0 | \$0 |
| Net Class Revenue | CREV | \$25,918,610 | \$16,634,415 | \$3,168,984 | \$4,454,629 | \$555,750 | \$259,438 | \$777,096 | \$2,216 | \$66,082 |
|  |  |  |  |  |  |  |  |  |  |  |

## 2021 Cost Allocation Model

## EB-2020-0048

Sheet I6.2 Customer Data Worissheet - For May 31 filing

|  |  |  | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | ID | Total | Residential | GS $\mathbf{~ 5 0}$ | $\begin{aligned} & \text { GS } 50 \text { to } 999 \mathrm{~kW} \\ & \quad(11 \& 14) \end{aligned}$ | $\begin{gathered} \text { GS } 1,000 \text { to } \\ 4,999 \mathrm{~kW}(12) \end{gathered}$ | Large Use (13) | Street Light | Sentinel Lights | USL |
| Billing Data |  |  |  |  |  |  |  |  |  |  |
| Bad Debt 3 Year Historical Average | BDHA | \$703,896 | \$674,068 | \$21,607 | \$8,220 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Late Payment 3 Year Historical Average | LPHA | \$257,473 | \$204,734 | \$24,544 | \$23,286 | \$4,909 | \$0 | \$0 | \$0 | \$0 |
| Number of Bills | CNB | 735,645 | 674,277 | 51,229.70 | 6,423.00 | 153.00 | 12.00 | 12 | 261.72 | 3,276.04 |
| Number of Devices | CDEV |  |  |  |  |  |  | 14,391 | 22 | 273 |
| Number of Connections (Unmetered) | CCON | 14,686 |  |  |  |  |  | 14,391 | 22 | 273 |
| Total Number of Customers | CCA | 61,008 | 56,190 | 4,269 | 535 | 13 | 1 |  |  |  |
| Bulk Customer Base | CCB |  |  |  |  |  |  |  |  |  |
| Primary Customer Base | CCP | 61,565 | 56,190 | 4,269 | 535 | 13 | 1 | 557 |  |  |
| Line Transformer Customer Base | CCLT | 61,534 | 56,190 | 4,269 | 516 | 2 | - | 557 |  |  |
| Secondary Customer Base | CCS | 60,985 | 56,190 | 4,268 | 525 | 2 | - |  |  |  |
| Weighted - Services | CWCS | 75,671 | 56,190 | 4,268 | 525 | 2 | - | 14,391 | 22 | 273 |
| Weighted Meter -Capital | CWMC | 18,717,699 | 14,504,189 | 2,864,560 | 1,233,950 | 85,000 | 30,000 |  |  |  |
| Weighted Meter Reading | CWMR | 68,910 | 57,560 | 8,480 | 2,750 | 104 | 16 | - | - |  |
| Weighted Bills | CWNB | 800,678 | 674,277 | 76,845 | 44,961 | 1,071 | 180 | 42 | 26 | 3,276 |

## Bad Debt Data



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 | 56,190 | 429,052 | 56,190 | 429,052 |
| Street Light | 14,391 | 4,252 | 14,391 | 4,252 |

[^2]
## 2021 Cost Allocation Model

## EB-2020-0048

Sheet 17.1 Meter Capital Worksheet - For May 31 filing

|  |  | Residential |  |  | GS $<50$ |  |  | GS 50 to $999 \mathrm{~kW} \mathrm{(11} \mathrm{\&} \mathrm{14)}$ |  |  | GS 1,000 to 4,999 kW (12) |  |  | Large Use (13) |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | ${ }^{3}$ | 1 | 2 | ${ }^{3}$ |  |  |
|  |  | Number of Meters | $\begin{array}{\|c\|} \hline \text { Weighted } \\ \text { Metering Costs } \\ \hline \end{array}$ | Weighted Average Costs | Number of Meters | $\begin{array}{\|c\|} \hline \text { Weighted } \\ \text { Metering Costs } \\ \hline \end{array}$ | $\begin{gathered} \text { Weighted } \\ \text { Average Costs } \\ \hline \end{gathered}$ | Number of Meters | $\begin{array}{\|c\|} \hline \text { Weighted } \\ \text { Metering Costs } \\ \hline \end{array}$ | $\begin{gathered} \text { Weighted } \\ \text { Average Costs } \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Number of } \\ \text { Meters } \\ \hline \end{gathered}$ |  | $\begin{array}{\|c\|} \hline \text { Weighted } \\ \text { Average Costs } \\ \hline \end{array}$ | Number of Meters | $\begin{array}{\|c\|} \hline \text { Weighted } \\ \text { Metering Costs } \\ \hline \end{array}$ |
|  | Allocation Percentage |  |  | 77.49\% |  |  | 15\% |  |  | 7\% |  |  | 0\% |  |  |
|  | Cost Relative to Residential Average Cost |  |  | 1.00 |  |  | 2.69 |  |  | 8.70 |  |  | 25.66 |  |  |
|  | Total | 56932.07049 | 14504188.82 | 254.7630657 | 4182.805208 | 2864560.053 | 684.8418491 | 557 | 1233950 | 2215.35009 | 13 | 85000 | 6538.461538 |  | 30000 |
| Meter Types | Cost per Meter (Installed) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Single Phase 200 Amp - $\square$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Single Phase 200 Amp - Rural | 0 | , |  |  | 0 | 0 |  |  | 0 |  |  | 0 |  |  |  |
| Central Meter Network Meter (Costs to be updated) | 0 | 0 | 0 |  | 0 | 0 |  | 0 | 0 |  |  | 0 |  |  |  |
|  | 450 | 121 | 54594.08645 |  | 0 | 0 |  | 0 | 0 |  |  | 0 |  |  |  |
| Three-phase - No demand Smart Meters Demand without IT (usually three-phase) | 850 | 0 | 0 |  | 3 | 2595.171115 |  | 0 | 0 |  |  |  |  |  |  |
|  | 0 | 0 | 0 |  | 0 | - |  | 0 | 0 |  |  | , |  |  |  |
|  | 750 | 0 | 0 |  | 8 | 6106.284975 |  | 0 | 0 |  |  | 0 |  | 0 |  |
| Demand with IT <br> Demand with IT and Interval <br> Capability - Secondary <br> Demand with IT and Interval <br> Capability - Primary <br> Demand with IT and Interval <br> Capability -Special (WMP) | 1,000 |  | 0 |  | 0 | , |  | 2 | 2000 |  |  | 0 |  | 0 |  |
|  | 1,000 |  | 0 |  |  | 0 |  | 0 | 0 |  |  | 7000 |  | 0 |  |
|  |  |  | 0 |  |  | 0 |  | 31 | 372000 |  |  | 48000 |  | , |  |
|  | 12,000 |  |  |  |  |  |  | 31 | 372000 |  |  | 48000 |  |  |  |
|  | 15,000 |  | 0 |  |  | 0 |  | 0 | 0 |  |  | 30000 |  | 2 | 30000 |
| Smart Meters No IT Generation Meters MF Meter | 250 | 55,506 | 13876511.04 |  | 1,406 | 351620.2432 |  | 0 | 0 |  |  | 0 |  | 0 |  |
|  | 6,500 |  |  |  |  | 0 |  | 1 | 6500 |  |  | 0 |  | 0 |  |
|  | 250 | 343 | 85849.45798 |  | 0 | - 0 |  | 0 | 0 |  |  | 0 |  | 0 |  |
| MF Meter <br> FIT Meter No IT FIT METER IT Smart Meters - 3 Phase - No IT | 850 | 0 | - |  |  | 2595.171115 |  | 0 | 0 |  |  | 0 |  | 0 |  |
|  | 1,750 | - | $\square$ |  | 3 | 5342.999353 |  | 1 | 1750 |  |  | , |  | 0 |  |
|  | 850 | 15 | 13108.74957 |  | 2,257 | 1918696.511 |  | 42 | 35700 |  |  | 0 |  | 0 |  |
| Smart Meters - Network <br> Smart Meters - 3 phase with <br> IT | 450 | 782 | 352085.5914 |  | 0 |  |  | 0 | 0 |  |  | 0 |  | 0 |  |
|  | 1,700 | 1 | 1747.833276 |  | 274 | 465400.6865 |  | 480 | 816000 |  |  | 0 |  | 0 |  |
| Smart Residential with ITsecondary | 250 | 80 | 20048.67582 |  | 221 | 55210.99332 |  | 0 | 0 |  |  | 0 |  | 0 |  |
| Smart Residential Type with ITprimary | 8,000 | 10 | 82250.9777 |  | 7 | 56991.9931 |  | 0 | 0 |  | 0 | 0 |  | 0 |  |
| LDC Specific Smart Meter 11 LDC Specific Smart Meter 12 |  |  |  |  |  |  |  |  | 0 |  |  | 0 |  |  |  |
|  |  |  | 0 |  |  | 0 |  |  | 0 |  |  | 0 |  |  |  |
| LDC Specific Smart Meter 13 |  |  | 0 |  |  | 0 |  |  | 0 |  |  |  |  |  |  |
| LDC Specific Smart Meter 14 LDC Specific Smart Meter 15 |  |  |  |  |  | 0 |  |  | 0 |  |  | 0 |  |  |  |



## 

## 2021 Cost Allocation Model

## EB-2020-0048

Sheet 17.2 Meter Reading Worksheet - For May 31 filing


| 7 |  |  | 8 |  |  | 9 | - |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Street Light |  | Sentinel Lights |  |  | usL |  |  | total |  |  |
| Weighted Factor | $\begin{array}{\|c} \hline \text { Weighted } \\ \text { Average Costs } \\ \hline \end{array}$ | Units | Weighted Factor | $\begin{gathered} \text { Weighted } \\ \text { Average Costs } \\ \hline \end{gathered}$ | Units | Weighted Factor | $\begin{array}{\|c\|} \hline \text { Weighted } \\ \text { Average Costs } \\ \hline \end{array}$ | Units | Weighted Factor | $\begin{array}{\|c\|} \hline \text { Weighted } \\ \text { Average Costs } \\ \hline \end{array}$ |
|  | 0.00\% |  |  | 0.00\% |  |  | 0.00\% |  |  | 100.00\% |
|  | 0.00 |  |  | 0.00 |  |  | 0.00 |  |  | 23.71 |
|  | 0 |  |  | 0 |  |  | 0 | 61,687 | 68,910 | 24 |
| 0 |  | 0 |  |  | 0 |  |  | - - |  |  |
| 0 |  | 0 |  |  | 0 |  |  |  |  |  |
| 0 |  | 0 |  |  | 0 |  |  | - |  |  |
| 0 |  | 0 |  |  | 0 |  |  | - |  |  |
| 0 |  | 0 |  |  | 0 |  |  | - - |  |  |
| 0 |  | 0 |  |  | 0 |  |  |  |  |  |
| 0 |  | 0 |  |  | 0 |  |  | 57,339 $\quad 57.339$ |  |  |
| 0 |  | 0 |  |  | 0 |  |  | 57,3392 |  |  |
| 0 |  | 0 |  |  | 0 |  |  | 26 |  |  |
| 0 |  | 0 |  |  | 0 |  |  | - . |  |  |
| 0 |  | 0 |  |  | 0 |  |  | - |  |  |
| 0 |  | 0 |  |  | 0 |  |  |  |  |  |
| 0 |  | 0 |  |  | 0 |  |  |  |  |  |
| 0 |  | 0 |  |  | 0 |  |  | 1 |  |  |
| 0 |  | 0 |  |  | 0 |  |  | $46 \quad 368$ |  |  |
| 0 |  |  |  |  |  |  |  | $3 \quad 6$ |  |  |
| 0 |  | 0 |  |  | 0 |  |  | $4{ }^{4}$ |  |  |
| 0 |  | 0 |  |  | 0 |  |  | 2.315 |  |  |
| 0 |  | 0 |  |  | 0 |  |  | 904 | 4,1,130 |  |
| 0 |  | 0 |  |  | 0 |  |  | 755 | 3,774 |  |
| 0 |  | 0 |  |  | 0 |  |  | 301 1,505 |  |  |
| 0 |  | 0 |  |  | 0 |  |  | $17 \quad 122$ |  |  |
| 0 |  | 0 |  |  | 0 |  |  | $\cdots$ |  |  |
| 0 |  | 0 |  |  | 0 |  |  |  |  |  |
| 0 |  |  |  |  | 0 |  |  | - |  |  |

## 2021 Cost Allocation Model

## EB-2020-0048

Sheet 18 Demand Data Worksheet - For May 31 filing



## 2021 Cost Allocation Model

## Sheet I9 Direct Allocation Worksheet - For May 31 filing

|  |  |  |  |  | $\frac{2}{\frac{2}{\text { GS }<50}}$ |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Accounts | Direct Allocation | $\begin{array}{\|c\|} \hline \text { Total Allocated } \\ \text { to Rate } \\ \text { Classifications? } \end{array}$ | $\text { Rosisidental }_{1}$ |  |  |  |  |  |  | $\stackrel{9}{\text { us. }}$ |
| To Allocate Capital Contributions by Rate Classification, Input Allocation on Next Line |  |  |  |  |  |  |  |  |  |  |  |
| ${ }^{23}{ }^{23} 1995$ | Contributions and Grants - Creait | so | Yes |  |  |  |  |  |  |  |  |
| Instructions: Classifications |  |  |  |  |  |  |  |  |  |  |  |
|  |  | ${ }_{\text {so }}^{50}$ | $\underset{\substack{\text { res } \\ \text { Yes }}}{\text { res }}$ |  |  |  |  |  |  |  |  |
|  | Sele | so <br> 50 | ¢ |  |  |  |  |  |  |  |  |
| ${ }^{31} 1815$ | Lemen | so | Yes |  |  |  |  |  |  |  |  |
| ${ }^{31} 1182$ |  |  |  |  |  |  |  |  |  |  |  |
|  | Nomaly Mimateow | ¢0 | ¢ |  |  |  |  |  |  |  |  |
|  | Poles Towes and fixures |  | ¢ |  |  |  |  |  |  |  |  |
|  | Undeteround conduit | so so ¢ | Yes |  |  |  |  |  |  |  |  |
|  | Undefyound conductors and Devices | ${ }_{\text {so }}^{\substack{\text { so }}}$ | ¢ |  |  |  |  |  |  |  |  |
| 俍 | Senices | so so | ¢ess |  |  |  |  |  |  |  |  |
| $\frac{41}{42} 11005$ | liank | so 50 so | ¢ |  |  |  |  |  |  |  |  |
| 431906 | Land Right | 50 | Yes |  |  |  |  |  |  |  |  |
|  | Eulid has and F Lues | ${ }_{\text {so }}^{50}$ | $\underset{\substack{\text { Yos } \\ \text { Yos }}}{\text { res }}$ |  |  |  |  |  |  |  |  |
| $\frac{461919}{471920}$ | Ofite fumiure and Eawment | so so | ¢ |  |  |  |  |  |  |  |  |
| 129 | Compute Soturae | so so co | ¢ |  |  |  |  |  |  |  |  |
| - 49.19080 |  | ${ }_{\text {so }}^{50}$ | $\xrightarrow{\text { ress }}$ |  |  |  |  |  |  |  |  |
|  | Toots Shopand darage Eauiment | so so co | ¢ |  |  |  |  |  |  |  |  |
| ${ }^{535} 19.950$ | Power Opeatated Equipment | ${ }_{\text {so }}^{50}$ | Yes |  |  |  |  |  |  |  |  |
| ${ }^{55} 51980$ | Comen | so | Yos |  |  |  |  |  |  |  |  |
| $56^{1970}$ |  | so | Yos |  |  |  |  |  |  |  |  |
| $57 / 1975$ | Lead Menamaement Contros - Uuiliy | so | Yes |  |  |  |  |  |  |  |  |
|  | Stisem supenisor Eavioment | so <br> so | ¢ |  |  |  |  |  |  |  |  |
|  |  | ${ }_{\substack{\text { so } \\ \text { so }}}$ |  |  |  |  |  |  |  |  |  |
| $62^{2050}$ | Completed Construcion Not Classifies- | so | Yos |  |  |  |  |  |  |  |  |
| $6_{63} 2105$ |  | so | Yes |  |  |  |  |  |  |  |  |
| ${ }_{64}{ }^{2120}$ | Accurnulead monitizaio of fleatric | so | Yes |  |  |  |  |  |  |  |  |
| ${ }_{6}^{65}$ | Directy Allocated Net Fixee Assets | so |  | so | so | so | so | so | so | so | so |
| 675005 | Opeation Supenision and Engineeing | so | Yes |  |  |  |  |  |  |  |  |
| ${ }_{68} 850$ | Load ispaathing | 50 | Yes |  |  |  |  |  |  |  |  |
| ${ }^{69} 5012$ | Stiter |  |  |  |  |  |  |  |  |  |  |
|  | Oeatioiol Labour Transomestios Eaiment- | so | Yes |  |  |  |  |  |  |  |  |
| 715015 | Ooeation Suppies and Exenense | so | Yes |  |  |  |  |  |  |  |  |
| 725016 | Opearion Labuir | so | Yes |  |  |  |  |  |  |  |  |
| $73^{5017}$ | (in | so | Yes |  |  |  |  |  |  |  |  |
| $7_{74} 5020$ | Oeenead | so | Yos |  |  |  |  |  |  |  |  |
| ${ }_{75}{ }^{5025}$ | OVemea | so | Yes |  |  |  |  |  |  |  |  |
| 765030 |  | so | ves |  |  |  |  |  |  |  |  |
|  |  | so | Yes |  |  |  |  |  |  |  |  |
|  | Undedigund istriblion Lhes and | so | Yes |  |  |  |  |  |  |  |  |
| 5045 | Under |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  | - Oenaition | so | ves |  |  |  |  |  |  |  |  |
| ${ }_{81} 15055$ |  | so | Yes |  |  |  |  |  |  |  |  |


| Demand |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\underset{\substack{\text { Ascount } \\ \#}}{\substack{\text { ASt }}}$ | Accounts | Residential | GS 50 |  | 6s> 50. Tou |  | Large Use (3) | Stret Light | hts | ust | ${ }_{\text {En }}^{\text {Enbedided }}$ Distriutor |








|  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | so | so | so | ${ }_{\text {so }}$ |  |  |  |
| 83 | so | so | so | so | ${ }_{\text {so }}$ | so | so |
| 8 | so | so | so | so | so |  |  |
|  | so | so | so | so | ${ }_{\text {so }}$ | ${ }_{50}$ | so |
|  | so | so | so | so | so | 50 | so |
| 87 | so | so | so | so | ${ }_{50}$ |  |  |
| ${ }_{88}$ | so | so | so | so | so | so | so |
| 8 |  | so | so | so |  |  |  |
| ${ }^{2}$ |  | so | so | so | so | so | so |
| 9 |  | so | so | so | - ${ }_{50}$ |  |  |
| 2 | so | so | so | so | so |  | so |
| ${ }_{93}$ |  | so | so | so | so | so | so |
| ${ }^{4}$ |  | so | so | so | - ${ }_{50}$ |  |  |
| ${ }^{55}$ |  | so | so | 50 | So | so | so |
| 96 | - ${ }^{50}$ | so | so | so | ${ }_{50}$ |  |  |
| ${ }^{27}$ | so | 50 | so | so |  |  | so |
| ${ }^{6}$ |  |  |  | \% ${ }_{\text {s0 }}^{50}$ |  |  | ¢00 |
| 100 |  | so | so | so |  |  | so |
| 10 |  | so | so | so | so |  |  |
| 102 |  | so | so | so |  | so | so |
| 105 |  | so | so | so | - ${ }_{\text {so }}$ |  |  |
| 104 |  |  |  |  | so |  |  |
| 105 |  | so | so | so | , | so | $\bigcirc$ |
| ${ }^{106}$ |  | 30 | so | 30 |  |  | so |
| 100 |  | so | so | so | so |  |  |
| 108 |  | so | so |  |  |  |  |
| 10 |  | so | so | so | - ${ }_{\text {so }}$ |  |  |
| 110 |  | so | so | 80 |  |  |  |
| m 11 |  | so | so | so |  |  |  |
| 12 |  | so | so | so |  |  |  |
| 13 |  | so | so |  |  |  |  |
| 14. |  | , | so | so | so |  |  |
| ${ }_{15}$ |  | . | so | so |  |  | s |
| ${ }^{16}$ | so | so | so | so | so |  |  |
| 172 |  | . | so | so |  |  |  |
| ${ }^{118}$ |  |  | so |  |  |  |  |
| 119 |  | so | so | so |  |  |  |
| 120 | - so | so | so | so | - so | so |  |
| 121 | so | so | so | so | so |  |  |
| 122 |  | so | so | so | so |  |  |
| 123 |  |  |  |  |  |  |  |
| 122 |  | so | so | so | so | so |  |
| 125 | - so | so | so | so | so | so |  |
| \% |  | so | so | 30 |  |  |  |
| 127 |  | so | so | so |  |  |  |
| 128 | - so | so | so | so | so | so |  |
| ${ }^{129}$ |  | so | so | so |  | so |  |
| 130 | - | so | so | . | so | so |  |
| 13 |  | so | so | so | so | so |  |
| 132 | - so | so | so | so | so | so |  |
| ${ }^{135}$ |  | so | so | so | so | ${ }^{50}$ |  |
| 138 |  | so | so | so | - so | so |  |
| 20 | so | ${ }_{\text {so }}$ | ${ }_{50}$ | so | - ${ }^{\circ}$ |  |  |
| ${ }^{138}$ |  | so | so |  |  | so |  |
| ${ }_{138}^{138}$ | - ${ }_{\text {so }}^{50}$ | so | so | so | so | ${ }^{50}$ |  |
| $\underline{189}$ | - ${ }_{\text {so }}$ | $\begin{array}{r}\text { so } \\ \text { so } \\ \hline\end{array}$ | $\xrightarrow[50]{50}$ | $\xrightarrow{\text { so }}$ | - ${ }_{\text {so }}^{\text {so }}$ | so |  |



## 2021 Cost Allocation Model

## EB-2020-0048

Sheet OI Revenue to Cost Summary Worksheet - For May 31 filing

| 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 | 5 | 6 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Residential | GS $\mathbf{~ 5 0}$ | $\begin{array}{\|cc\|} \hline \text { GS } 50 \text { to } 999 \mathrm{~kW} \\ (11 \& 14) \end{array}$ | $\begin{array}{\|c\|} \hline \text { GS } \\ 1,000 \text { to } 4,999 \\ \mathrm{~kW}(12) \end{array}$ | Large Use (13) | Street Light | Sentinel Lights | USL |
| $\begin{gathered} \text { crev } \\ \mathrm{mi} \end{gathered}$ | Distribution Revenue at Existing Rates Miscellaneous Revenue (mi) |  | \$25,918,610 | \$16,634,415 | \$3,168,984 | \$4,454,629 | \$555,750 | \$259,438 | \$777,096 | $\begin{array}{r} \mathbf{\$ 2 , 2 1 6} \\ \$ 125 \end{array}$ | $\begin{array}{r} \hline \$ 66,082 \\ \$ 3,099 \end{array}$ |
|  |  | \$1,299,981 | \$930,934 | \$123,475 | \$157,083 | \$23,482 | \$9,544 | \$52,238 | $\$ 125$ | $\$ 3,099$ |
|  | Miscellaneous Revenue Input equals Output |  |  |  |  |  |  |  |  |  |
|  | Total Revenue at Existing Rates | \$27,218,590 | \$17,565,350 | \$3,292,459 | \$4,611,711 |  | \$579,233 | \$268,982 | \$829,334 | \$2,341 | \$69,181 |
|  | Factor required to recover deficiency ( $1+\mathrm{D}$ )Distribution Revenue at Status Quo Rates | 1.0552 |  |  |  |  |  |  |  |  |
|  |  | \$27,350,082 | \$17,553,126 | \$3,344,006 | \$4,700,655 | \$586,444 | \$273,766 | \$820,015 | \$2,338 | \$69,731 |
|  | Miscellaneous Revenue (mi) | \$1,299,981 | \$930,934 | \$123,475 | \$157,083 | \$23,482 | \$9,544 | \$52,238 | \$125 | \$3,099 |
|  | Total Revenue at Status Quo Rates | \$28,650,063 | \$18,484,060 | \$3,467,480 | \$4,857,738 | \$609,926 | \$283,311 | \$872,253 | \$2,463 | \$72,831 |
|  | Expenses |  |  |  |  |  |  |  |  |  |
| di | Distribution Costs (di) | \$2,499,205 | \$1,503,207 | \$263,621 | \$536,036 | \$73,694 | \$37,355 | \$77,167 | \$263 | \$7,862 |
| cu | Customer Related Costs (cu) | \$3,242,329 | \$2,734,874 | \$332,344 | \$160,723 | \$5,952 | \$1,552 | \$86 | \$54 | \$6,744 |
| ad | General and Administration (ad) | \$8,552,486 | \$6,252,276 | \$890,720 | \$1,082,917 | \$124,107 | \$60,532 | \$119,480 | \$488 | \$21,965 |
| dep | Depreciation and Amortization (dep) | \$6,216,997 | \$3,824,804 | \$717,438 | \$1,315,645 | \$149,962 | \$71,273 | \$120,371 | \$492 | \$17,011 |
| INPUT | PILs (INPUT) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| INT | Total Expenses | \$3,113,225 | \$1,866,303 | \$347,272 | \$702,555 | \$81,558 | \$38,955 | \$67,031 | \$268 | \$9,282 |
|  |  | \$23,624,242 | \$16,181,465 | \$2,551,395 | \$3,797,876 | \$435,273 | \$209,667 | \$384,136 | \$1,565 | \$62,865 |
| NI | Direct Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | Allocated Net Income (NI) | \$5,025,821 | \$3,012,859 | \$560,616 | \$1,134,166 | \$131,663 | \$62,887 | \$108,212 | \$433 | \$14,985 |
|  | Revenue Requirement (includes NI) | \$28,650,063 | \$19,194,323 | \$3,112,011 | \$4,932,042 | \$566,937 | \$272,554 | \$492,347 | \$1,998 | \$77,850 |
|  |  | Revenue Requirement Input equals Output |  |  |  |  |  |  |  |  |
|  | Rate Base Calculation |  |  |  |  |  |  |  |  |  |
|  | Net Assets |  |  |  |  |  |  |  |  |  |
| dp | Distribution Plant - Gross | \$264,101,465 | \$160,705,813 | \$29,523,859 | \$57,700,938 | \$6,447,141 | \$3,044,459 | \$5,870,405 | \$23,804 | \$785,045 |
| gp | General Plant - Gross | \$27,859,197 | \$16,766,675 | \$3,064,705 | \$6,178,259 | \$730,887 | \$352,161 | \$679,483 | \$2,570 | \$84,458 |
| accum dep | Accumulated Depreciation | (\$102,083,682) | $(\$ 63,073,694)$ | (\$11,781,660) | (\$21,975,515) | (\$2,194,622) | (\$989,715) | (\$1,768,689) | $(\$ 8,543)$ | $(\$ 291,244)$ |
| co | Capital Contribution | (\$52,573,338) | (\$32,065,163) | (\$5,506,332) | (\$10,957,33) | (\$1,386,037) | $(\$ 687,595)$ | (\$1,796,559) | (\$5,938) | $(\$ 168,384)$ |
|  | Total Net Plant | \$137,303,642 | \$82,333,632 | \$15,300,572 | \$30,946,352 | \$3,597,369 | \$1,719,310 | \$2,984,640 | \$11,892 | \$409,875 |
| COP | Directly Allocated Net Fixed Assets | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | Cost of Power (COP) | \$121,274,382 | \$56,463,932 | \$14,569,147 | \$36,409,296 | \$8,638,941 | \$4,392,464 | \$514,686 | \$2,752 | \$283,164 |
|  | OM\&A Expenses | \$14,294,020 | \$10,490,357 | \$1,486,685 | \$1,779,676 | \$203,753 | \$99,439 | \$196,734 | \$805 | \$36,572 |
|  | Directly Allocated Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | Subtotal | \$135,568,402 | \$66,954,289 | \$16,055,832 | \$38,188,972 | \$8,842,694 | \$4,491,903 | \$711,419 | \$3,557 | \$319,736 |
|  | Working Capital | \$10,167,630 | \$5,021,572 | \$1,204,187 | \$2,864,173 | \$663,202 | \$336,893 | \$53,356 | \$267 | \$23,980 |
|  | Total Rate Base | \$147,471,272 | \$87,355,203 | \$16,504,759 | \$33,810,525 | \$4,260,571 | \$2,056,203 | \$3,037,996 | \$12,159 | \$433,855 |
|  |  | Rate Base Input equals Output |  |  | \$13,524,210 | \$1,704,228 | \$822,481 | \$1,215,199 | \$4,864 | \$173,542 |
|  | Equity Component of Rate Base | \$58,988,509 | \$34,942,081 | \$6,601,904 |  |  |  |  |  |  |
|  | Net Income on Allocated Assets | \$5,025,821 | \$2,302,596 | \$916,085 | \$1,059,863 | \$174,653 | \$73,644 | \$488,117 | \$898 | \$9,965 |
|  |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 |  |
|  | Net Income | \$5,025,821 | \$2,302,596 | \$916,085 | \$1,059,863 | \$174,653 | \$73,644 | \$488,117 | \$898 |  |
|  | RATIOS ANALYSIS |  |  |  | $\begin{array}{r} 98.49 \% \\ (\$ 320,330) \end{array}$ | $\begin{aligned} & 107.58 \% \\ & \$ 12,296 \end{aligned}$ | $\begin{gathered} 103.95 \% \\ (\$ 3,572) \end{gathered}$ | 177.16\% <br> \$336,987 | \$898 | 93.55\% |
|  | Revenue to expenses status Quo\% | 100.00\% | 96.30\% | 111.42\% |  |  |  |  | 123.27\% |  |
|  | EXISTING REVENUE MINUS ALLOCATED COSTS | (\$1,431,472) | (\$1,628,974) | \$180,448 |  |  |  |  | \$343 | (\$8,669) |
|  | Status quo revenue minus allocated costs | Deficiency Input equals Output |  |  | $(\$ 74,304)$$7.84 \%$ | \$42,990$10.25 \%$ | \$10,757 | \$379,905 | \$465 | (\$5,019) |
|  |  | \$0 | $(\$ 710,263)$ | \$355,469 |  |  |  |  |  |  |
|  | RETURN ON EQUITY COMPONENT OF RATE BASE | 8.52\% | 6.59\% | 13.88\% |  |  | 8.95\% | 40.17\% | 18.47\% | 5.74\% |

## 䌥 Ontario Energy Board

## 2021 Cost Allocation Model

## EB-2020-0048

Sheet 02 Monthly Fixed Charge Min. \& Max. Worksheet - For May 31 filing

| Output sheet showing minimum and maximum level for Monthly Fixed Charge |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 |
| Summary |  | Residential | GS <50 | GS 50 to 999 kW ( 11 \& 14) | $\begin{aligned} & \text { GS } 1,000 \text { to } \\ & 4,999 \mathrm{~kW}(12) \end{aligned}$ | Large Use (13) | Street Light | Sentinel Lights | USL |
| Customer Unit Cost per month - Avoided Cost |  | \$4.08 | \$8.46 | \$29.59 | \$35.31 | \$260.53 | \$0.00 | \$0.19 | \$1.88 |
| Customer Unit Cost per month - Directly Related |  | \$8.94 | \$17.62 | \$66.16 | \$96.74 | \$470.22 | \$0.00 | \$0.48 | \$4.70 |
| Customer Unit Cost per month - Minimum System with PLCC Adjustment |  | \$16.03 | \$24.05 | \$76.57 | \$101.93 | \$479.34 | \$2.52 | \$7.59 | \$10.22 |
| Existing Approved Fixed Charge |  | \$24.67 | \$17.39 | \$58.43 | \$1,227.87 | \$9,343.15 | \$2.11 | \$5.88 | \$4.87 |
|  |  | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 |
| Information to be Used to Allocate PILs, ROD, ROE and A\&G | Total | Residential | GS <50 | $\begin{array}{\|c} \hline \text { GS } 50 \text { to } 999 \mathrm{~kW} \\ (11 \& 14) \end{array}$ | $\begin{gathered} \text { GS 1,000 to } \\ 4,999 \mathrm{~kW} \text { (12) } \end{gathered}$ | Large Use (13) | Street Light | Sentinel Lights | USL |
| General Plant - Gross Assets <br> General Plant - Accumulated Depreciation | \$27,859,197 <br> (\$17,946,008) | \$16,766,675 <br> (\$10,800,559) | $\$ 3,064,705$ <br> (\$1,974,186) | $\begin{gathered} \$ 6,178,259 \\ \$ 639 \end{gathered}$ (\$3,979,838) | $\$ 730,887$ <br> (\$470,814) | $\begin{gathered} \$ 352,161 \\ (\$ 226,851) \end{gathered}$ | $\$ 679,483$ <br> (\$437,701) | $\begin{gathered} \$, 570 \\ (\$ 1,655) \end{gathered}$ | $\begin{gathered} \$ 84,458 \\ (\$ 54,405) \end{gathered}$ |
| General Plant - Net Fixed Assets | \$9,913,188 | \$5,966,116 | \$1,090,520 | \$2,198,421 | \$260,073 | \$125,310 | \$241,782 | \$914 | \$30,053 |
| General Plant - Depreciation | \$1,822,969 | \$1,097,129 | \$200,539 | \$404,275 | \$47,826 | \$23,044 | \$44,462 | \$168 | \$5,527 |
| Total Net Fixed Assets Excluding General Plant | \$127,390,454 | \$76,367,515 | \$14,210,052 | \$28,747,931 | \$3,337,296 | \$1,594,000 | \$2,742,858 | \$10,978 | \$379,822 |
| Total Administration and General Expense | \$8,552,486 | \$6,252,276 | \$890,720 | \$1,082,917 | \$124,107 | \$60,532 | \$119,480 | \$488 | \$21,965 |
| Total 08M | \$5,741,534 | \$4,238,081 | \$595,965 | \$696,758 | \$79,647 | \$38,907 | \$77,253 | \$317 | \$14,606 |

Scenario 1
Accounts included in Avoided Costs Plus General Administration Allocation


## Scenario 2

| $\begin{aligned} & \text { USoA } \\ & \text { Account \# } \end{aligned}$ |  | Total | Residential | 2 | 3 | 5 | 6 | 7 | 8 | 9 | cWMc |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | GS <50 | GS 50 to 999 kW <br> (1 \& 14) | $\begin{gathered} \text { GS 1,000 to } \\ 4,999 \mathrm{~kW}(12) \end{gathered}$ | Large Use (13) | Street Light | Sentinel Lights | USL |  |
| 1860 | $\frac{\text { Distribution Plant }}{\text { Meters }}$ | \$14,692,050 | \$11,384,747 | \$2,248,474 | \$968,562 | \$66,719 | \$23,548 | \$0 | \$0 | \$0 |  |
|  | Meters |  |  |  |  |  |  |  |  |  |  |
|  | Accumulated Amortization |  |  |  |  |  |  |  |  |  |  |
|  | Accum. Amortization of Electric Utility Plant - Meters |  | ( $87,528,768$ ) | ( $81,486,923)$ | (\$640,513) | (544,121) | (\$15,572) | \$0 | s0 | so |  |
|  | Meter Net Fixed Assets | \$4,976,153 | \$3,855,980 | \$761,551 | \$328,049 | \$22,597 | \$7,976 | \$0 | \$0 | so |  |
|  | Allocated General Plant Net Fixed AssetsMeter Net Fixed Assets Including General Plant | \$387,162 | \$301,244 | \$58,444 | \$25,087 | \$1,761 | \$627 | \$0 | so | so |  |
|  |  | \$5,363,315 | \$4,157,223 | \$819,995 | \$353,136 | \$24,358 | \$8,603 | \$0 | \$0 | \$0 |  |
|  | Misc Revenue |  |  |  |  |  |  |  |  |  |  |
| 4082 | Retail Services Revenues | \$0 | \$0 | so | \$0 | so | so | \$0 | \$0 | so | CWNB |
| 4084 | Service Transaction Requests (STR) Revenues | \$0 | \$0 | so | \$0 | so | \$0 | \$0 | \$0 | \$0 | CWNB |
| 4090 | Electric Services Incidental to Energy Sales | \$0 | \$0 | so | \$0 | so | so | \$0 | \$0 | so | CWNB |
| 4220 | Other Electric Revenues | \$0 | \$0 | so | \$0 | so | \$0 | \$0 | \$0 | \$0 | NFA |
| 4225 | Late Payment Charges | (\$257,473) | (\$204,734) | (\$24,544) | $(\$ 23,286)$ | (\$4,909) | so | \$0 | so | so | LPHA |
|  | Sub-total | (\$257,473) | (\$204,734) | (\$24,544) | (\$23,286) | (\$4,909) | so | so | so | so |  |
|  | Operation |  |  |  |  |  |  |  |  |  |  |
| 5065 | Meter Expense | \$669,243 | \$518,591 | \$102,421 | \$44,119 | \$3,039 | \$1,073 | \$0 | \$0 | \$0 | СWMC |
| 5070 | Customer Premises - Operation Labour | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | CCA |
| 5075 | Customer Premises - Materials and Expenses | \$0 | \$0 | so | \$0 | so | so | \$0 | \$0 | \$0 | CCA |
|  | Sub-total | \$669,243 | \$518,591 | \$102,421 | \$44,119 | \$3,039 | \$1,073 | so | so | so |  |
| 5175 | $\frac{\text { Maintenance }}{\text { Maine }}$ |  |  |  |  |  |  |  |  |  |  |
|  | Maintenance of Meters | \$0 | \$0 | so | \$0 | so | so | \$0 | \$0 | \$0 | 1860 |
|  | Billing and Collection |  |  |  |  |  |  |  |  |  |  |
| 5310 | Meter Reading Expense | \$469,314 | \$392,017 | \$57,751 | \$18,729 | \$708 | \$109 | \$0 | \$0 | \$0 | CWMR |
| 5315 | Customer Billing | \$1,228,072 | \$1,034,200 | \$117,863 | \$68,961 | \$1,643 | \$276 | \$64 | \$40 | \$5,025 | CWNB |
| 5320 | Collecting | \$274,283 | \$230,983 | \$26,324 | \$15,402 | \$367 | \$62 | \$14 | \$9 | \$1,122 | CWNB |
| 5325 | Collecting- Cash Over and Short | \$0 | \$0 | so | \$0 | so | \$0 | \$0 | \$0 | \$0 | CWNB |
| 5330 | Collection Charges | \$0 | \$0 | so | \$0 | so | so | \$0 | \$0 | \$0 | CWNB |
|  | Sub-total | \$1,971,670 | \$1,657,200 | \$201,939 | \$103,092 | \$2,718 | \$447 | \$79 | \$49 | \$6,147 |  |
|  | Total Operation, Maintenance and Billing | \$2,640,913 | \$2,175,791 | \$304,360 | \$147,211 | \$5,757 | \$1,519 | \$79 | \$49 | \$6,147 |  |
|  | Amortization Expense - Meters | \$707,907 | \$548,552 | \$108,338 | \$46,668 | \$3,215 | \$1,135 | \$0 | \$0 | \$0 |  |
|  | Amortization Expense General Plant assigned to Meters | \$71,196 | \$55,397 | \$10,747 | \$4,613 | \$324 | \$115 | s0 | s0 | S0 |  |
|  | Admin and General | \$3,914,326 | \$3,209,860 | \$454,892 | \$228,799 | \$8,971 | \$2,364 | \$122 | \$76 | \$9,244 |  |
|  | Allocated PILs | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |  |
|  | Allocated Debt ReturnAllocated Equity Return | \$121,609 | \$94,234 | \$18,611 | \$8,017 | \$552 | \$195 | \$0 | \$0 | \$0 |  |
|  |  | \$196,320 | \$152,126 | \$30,045 | \$12,942 | \$892 | \$315 | \$0 | \$0 | \$0 |  |
|  | Total | \$7,394,799 | \$6,031,225 | \$902,449 | \$424,965 | \$14,801 | \$5,643 | \$201 | \$125 | \$15,391 |  |

## Scenario 3

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

|  |  |  | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account\# | Accounts | Total | Residential | GS < 50 | $\begin{array}{\|c} \text { GS } 50 \text { to } 999 \mathrm{~kW} \\ (11 \& 14) \end{array}$ | $\begin{aligned} & \text { GS } 1,000 \text { to } \\ & 4,999 \mathrm{~kW}(12) \end{aligned}$ | Large Use (13) | Street Light | Sentinel Lights | USL |  |
|  | Distribution Plant |  |  |  |  |  |  |  |  |  |  |
| 1565 | Conservation and Demand Management |  |  |  |  |  |  |  |  |  | CDM |
|  | Expenditures and Recoveries | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |  |
| 1830 | Poles, Towers and Fixtures | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \#N/A |
|  | Poles, Towers and Fixtures - Subtransmission Buk |  |  |  |  |  |  |  |  |  | BCP |
| 1830-3 | Delivery | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 |  |
| 1830-4 | Poles, Towers and Fixtures - Primary | \$8,462,970 | \$7,687,288 | \$584,059 | \$73,227 | \$1,744 | \$137 | \$76,182 | \$2,984 | \$37,349 | PNCP |
| 1830-5 | Poles, Towers and Fixtures - Secondary | \$10,619,262 | \$7,885,361 | \$598,967 | \$73,711 | \$246 | so | \$2,019,605 | \$3,061 | \$38,312 | SNCP |
| 1835 | Overhead Conductors and Devices | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \#N/A |
|  | Overhead Conductors and Devices - |  |  |  |  |  |  |  |  |  | BCP |
| 1835-3 | Subtransmission Bulk Delivery | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |  |
| 1835-4 | Overhead Conductors and Devices - Primary | \$5,756,786 | \$5,229,141 | \$397,296 | \$49,812 | \$1,187 | \$93 | \$51,822 | \$2,030 | \$25,406 | PNCP |
| 1835-5 | Overhead Conductors and Devices - Secondary | \$3,983,968 | \$2,958,306 | \$224,711 | \$27,654 | \$92 | \$0 | \$757,684 | \$1,148 | \$14,373 | SNCP |
| 1840 | Underground Conduit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \#N/A |
| 1840-3 | Underground Conduit - Bulk Delivery | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | BCP |
| 1840-4 | Underground Conduit - Primary | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | PNCP |
| 1840-5 | Underground Conduit - Secondary | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | SNCP |
| 1845 | Underground Conductors and Devices | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | $\begin{aligned} & \# N / A / A \\ & B C P \end{aligned}$ |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery | so | \$0 | \$0 | \$0 | \$0 | so | \$0 | so | \$0 |  |
| 1845-4 | Underground Conductors and Devices - Primary | \$11,335,506 | \$10,296,538 | \$782,302 | \$98,082 | \$2,336 | \$183 | \$102,040 | \$3,997 | \$50,027 | PNCP |
| 1845-5 | Underground Conductors and Devices - Secondary | \$10,804,154 | \$8,022,653 | \$609,396 | \$74,994 | \$250 | \$0 | \$2,054,769 | \$3,114 | \$38,979 | SNCP |
| 1850 | Line Transformers | \$20,845,058 | \$18,943,976 | \$1,439,311 | \$174,050 | \$590 | \$0 | \$187,737 | \$7,353 | \$92,041 | LTNCP |
| 1855 | Services |  | \$0 | \$0 | \$0 |  | so | \$0 | so | \$0 | cwcs |
| 1860 | Meters | \$14,692,050 | \$11,384,747 | \$2,248,474 | \$968,562 | \$66,719 | \$23,548 | \$0 | \$0 | \$0 | сwмс |



## Below: Grouping to avoid disclosure

Scenario 1
Accounts included in Avoided Costs Plus General Administration Allocation


| Operation |  |  |  |  |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| CWMC |  |  |  |  |  |  |  |  |

$\frac{\text { Maintenance }}{1860}$

| Billing and Collection |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| CWMR | \$ | 469,314 1,502355 | \$ | 392,017 | \$ | 57,751 144.188 | \$ | 18,729 84.363 | \$ | 708 | \$ | 109 | \$ |  | \$ |  |  |
| CWNB | \$ | 1,502,355 | \$ | 1,265,183 | \$ | 144,188 | \$ | 84,363 |  | 2,010 | \$ | 338 | \$ | 79 | \$ | 49 | 6,147 |
| Sub-total | \$ | 1,971,670 | s | 1,657,200 | \$ | 201,939 | \$ | 103,092 |  | 2,718 | \$ | 447 | \$ | 79 | \$ | 9 | 6,147 |
| Total Operation, Maintenance and Billing | \$ | 2,640,913 | \$ | 2,175,791 | \$ | 304,360 | \$ | 147,211 |  | 5,757 | \$ | 1,519 | \$ | 79 | \$ | 49 | 6,147 |
| Amortization Expense - Meters | \$ | 707,907 | \$ | 548,552 | \$ | 108,338 |  | 46,668 |  | 3,215 |  | 1,135 | \$ |  |  |  |  |
| Allocated PILs | \$ |  | \$ |  | \$ |  |  |  |  |  | \$ |  | \$ |  | \$ |  |  |
| Allocated Debt Return | \$ | 112,831 | \$ | 87,406 | \$ | 17,285 |  | 7,447 |  | 512 |  | 181 | \$ |  | \$ |  |  |
| Allocated Equity Return | \$ | 182,148 | \$ | 141,103 | \$ | 27,903 |  | 12,023 |  | 827 |  | 292 | \$ |  | \$ |  | - |

## Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation


| Operation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| С ${ }^{\text {WMM }}$ | \$ | 669,243 | \$ | 518,591 | \$ | 102,421 | \$ | 44,119 | \$ | 3,039 |  | 1,073 | \$ |  |  |  | \$ |  |
| CCA | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  |
| Sub-total | \$ | 669,243 | \$ | 518,591 | \$ | 102,421 | \$ | 44,119 | \$ | 3,039 | s | 1,073 | s |  |  |  | \$ | - |
| Maintenance |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1860 | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  |
| Billing and Collection |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| CWMR | \$ | 469,314 | \$ | 392,017 | \$ | 57,751 | \$ | 18,729 | \$ | 708 | \$ | 109 | \$ |  |  |  | \$ |  |
| CWn | \$ | 1,502,355 | \$ | 1,265,183 | \$ | 144,188 | \$ | 84,363 | \$ | 2,010 |  | 338 | \$ | 79 |  | 49 | \$ | 6,147 |
| Sub-total | \$ | 1,971,670 | \$ | 1,657,200 | \$ | 201,939 | s | 103,092 | \$ | 2,718 |  | 447 | \$ | 79 |  | 49 | s | 6,147 |
| Total Operation, Maintenance and Billing | \$ | 2,640,913 | \$ | 2,175,791 | \$ | 304,360 | \$ | 147,211 | s | 5,757 | \$ | 1,519 | \$ | 79 | \$ | 49 | \$ | 6,147 |
| Amortization Expense - Meters | \$ | 707,907 | \$ | 548,552 | \$ | 108,338 | \$ | 46,668 | \$ | 3,215 | \$ | 1,135 | \$ |  |  |  | \$ |  |
| Amortization Expense - |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| General Plant assigned to Meters | \$ | 71,196 | \$ | 55,397 | \$ | 10,747 | \$ | 4,613 | \$ | 324 | \$ | 115 | \$ |  |  |  | \$ |  |
| Admin and General | \$ | 3,914,326 | \$ | 3,209,860 | \$ | 454,892 | \$ | 228,799 | \$ | 8,971 |  | 2,364 | \$ | 122 |  | 76 | \$ | 44 |
| Allocated PILs | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  |  |  | \$ |  | \$ |  | \$ |  |
| Allocated Debt Return | \$ | 121,609 | \$ | 94,234 | \$ | 18,611 | \$ | 8,017 | \$ | 552 |  | 195 | \$ |  |  |  | \$ |  |
| Allocated Equity Return | \$ | 196,320 | \$ | 152,126 | \$ | 30,045 | \$ | 12,942 | \$ | 892 |  | 315 | \$ |  | \$ |  | \$ |  |

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


## 2021 Cost Allocation Model

Sheet O2.I Line Transformer Worksheet - For May 31 filing


| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Rate class 3 | Rate class 4 | Rate class 5 | Rate class 6 | Rate class 7 | Rate class 8 | Rate class 9 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

## Ontario Energy Board

## 2021 Cost Allocation Model

Sheet 02.2 Primary Cost PLCC Adjustment Worksheet - For May 31 filing


## 㥒 Ontario Energy Board

2021 Cost Allocation Model

Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet - For May 31 filing

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

Allocation by Rate Classification

|  |  | 1 | 2 | $3^{3}$ | 4 | 5 | 6 | 7 | 8 | 9 | 10 | ${ }^{11}$ | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Description | Total | Rosidontial | 6s <50 | $\begin{array}{\|c\|} \text { GS } 50 \text { to } 999 \mathrm{~kW} \\ (11 \& 14) \end{array}$ | GS5 50.TOU | GS 1,000 to $4,999 \mathrm{~kW}(12)$ | Lrge Us (13) | Street Light | Sentinel Ligh | ust | Embedded | $\begin{gathered} \text { Back- } \\ \text { up/Standby } \end{gathered}$ | Rate Class | Rate class 2 | Rate class 3 | Rate class 4 | Rate class | ante class 6 | Rate class 7 | Rate class 8 | Rate class 9 |
|  | ${ }_{\text {S } 564.541}^{\text {S6, } 756}$ |  |  | $\underset{\substack{\text { S121,079 } \\ \text { S15011 }}}{\text { S, }}$ | so |  | so | ${ }_{\text {S4,577 }}^{\text {S0 }}$ | ${ }_{\text {so }}^{\text {so }}$ | $\underbrace{}_{\substack{\text { S10,063 } \\ \text { S27 }}}$ | so ${ }_{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | so | so | so so | so | so | so | so | ${ }_{\text {so }}^{50}$ |
|  |  |  | so | 558704 | so | S00 | so | 50 | ${ }_{\substack{\text { so } \\ \text { s27 }}}^{\text {che }}$ | so | so | so | so | so | so | so | $\begin{aligned} & \text { so } \\ & \text { so } \\ & \text { so } \end{aligned}$ | $\begin{aligned} & \substack{\begin{subarray}{c}{50 \\ \text { so }} }} \\ {\text { n }} \end{aligned}$ | $\begin{aligned} & \text { so } \\ & \text { so } \\ & \text { so } \end{aligned}$ | so | so |
|  |  | ¢1610, |  | (s57.794 | so |  | so | ${ }_{\substack{\text { S17,926 } \\ \text { s0 }}}$ | ${ }_{\text {sin }}^{58}$ | ${ }_{\substack{\text { S851 } \\ \text { s925 }}}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{gathered} s 0 \\ \text { so } \\ \text { so } \\ \hline \end{gathered}$ | $\begin{gathered} \text { so } \\ \text { so } \\ \text { so } \end{gathered}$ | $\begin{gathered} \text { so } \\ \text { so } \\ \text { so } \end{gathered}$ | $\begin{gathered} s 0 \\ 50 \\ 50 \\ 50 \end{gathered}$ | $\begin{gathered} \text { so } \\ \text { so } \\ 50 \end{gathered}$ | $\begin{gathered} 50 \\ 50 \\ 50 \\ 50 \end{gathered}$ | $\begin{gathered} \text { so } \\ \text { so } \\ 50 \end{gathered}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{gathered} \text { so } \\ \text { so } \\ \text { so } \end{gathered}$ | so |
| Secondary crpoperations and Maitenance |  | Scen | ${ }_{\substack{\text { S51,665 } \\ \text { S2281 }}}^{5180}$ |  | so | $\underbrace{\text { c, }}_{\substack{\text { s.3.34 } \\ \text { S1.75 }}}$ | so | so | so |  | so | $\begin{gathered} 50 \\ \text { so } \\ \text { so } \end{gathered}$ | $\begin{gathered} 50 \\ \text { so } \\ \text { so } \end{gathered}$ | $\begin{gathered} s 0 \\ \text { so } \\ \text { so } \end{gathered}$ | $\begin{gathered} \text { so } \\ \text { so } \end{gathered}$ | $\begin{gathered} s 0 \\ \text { so } \\ \text { so } \end{gathered}$ | $\begin{gathered} \text { so } \\ \text { so } \end{gathered}$ | $\begin{gathered} 50 \\ 50 \\ 50 \end{gathered}$ | $\begin{gathered} \text { so } \\ \text { s0 } \end{gathered}$ | $\begin{gathered} \text { so } \\ \text { so } \end{gathered}$ | ¢ |
| Admin and Seneralatassisineest of Primary C8P | ${ }_{\text {S580, }}$ | S295, 4 S3 | ${ }_{\text {s7,7,517 }}$ | S1199,966 | ${ }_{50}$ | ${ }_{\substack{\text { Sc,768 }}}^{51,465}$ | ${ }_{50}$ | ${ }_{50}$ | so | S1,689 | ${ }_{\text {so }}$ | so | ${ }_{50}$ | ${ }_{50}$ | so | $\begin{aligned} & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & 50 \\ & \text { so } \\ & \text { co } \end{aligned}$ | ${ }_{50}$ | so |
|  | ${ }_{\text {S532, } 68}^{\text {s0 }}$ | s277, 5088 | s51,784 | \$17\%, sos | so | 55,451 | ${ }_{\text {so }}^{\text {so }}$ | so | ${ }_{\text {so }}^{\text {so }}$ | S1,554 | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | so | so | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{50}$ | so | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | so | so |
| Equity Return on Secondary C8P |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total | 53,52, 449 | \$1,66,224 | S666,871 | \$1,143,104 | so | 536,284 | so | 522,502 | ${ }_{534}$ | s10, | so | so | so | so | so | so | so | so | so | so | so |
| Secondary NCP <br> PLCC Amou | $\begin{array}{r} 652,211 \\ 98,962 \end{array}$ | $\begin{array}{r} 339,149 \\ 89,904 \end{array}$ |  | $\begin{array}{r} 216,626 \\ 856 \end{array}$ | $\begin{gathered} 0 \\ n_{0}^{\prime} \end{gathered}$ | $\begin{gathered} 6,672 \\ \hline,{ }_{202}^{201} \end{gathered}$ | $\bigcirc$ | ${ }_{891}^{890}$ | $\begin{gathered} 0 \\ 53 \\ 50 \end{gathered}$ | $\begin{aligned} & 1,902 \\ & \hline 107 \end{aligned}$ | O |  | $c_{0}^{0}$ | $\bigcirc$ | so | 0 | $\begin{gathered} 0 \\ c_{0} \end{gathered}$ | $\bigcirc$ | $\bigcirc$ |  |  |
| Adusmento Customer inatee Costiortco |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| General Plant - Gross Assets <br> General Plant - Accumulated Depreciation | $\$ 27,859,197$ $(\$ 17,946,008)$ | \$16,766,675 \$10,800,559 | (\$1,974,186 | \$6,178,259 (\$3,979,838) | $\begin{gathered} s 0 \\ \text { so } \\ \text { so } \end{gathered}$ | \$730,887 (\$470,814) | \$352,161 (\$226,851) | $\$ 679,483$ $(\$ 437,701)$ | $\begin{gathered} \$ 2,570 \\ (\$ 1,655) \end{gathered}$ | $\$ 84,458$ $(\$ 54,405)$ | $\begin{gathered} s_{s} \\ \text { so } \\ \hline 0 \end{gathered}$ | $\begin{gathered} s 0 \\ \text { so } \\ \text { so } \end{gathered}$ | $\begin{gathered} \text { so } \\ \text { so } \\ \text { so } \end{gathered}$ | so | $\begin{gathered} s 0 \\ \text { so } \\ \text { so } \end{gathered}$ | $\begin{gathered} \text { so } \\ \text { so } \\ \text { so } \end{gathered}$ | $\begin{gathered} \text { so } \\ \text { so } \\ \text { so } \end{gathered}$ | so | $\begin{gathered} s 0 \\ \text { so } \\ 50 \end{gathered}$ | so | ¢0 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| General Plant - Depreciaiton | \$1,822,969 | \$1,097,129 | \$200,539 | 54004,275 | so | 547,826 | ${ }_{523,044}$ | ${ }^{544,462}$ | S168 | \$5,527 | so | so | so | so | so | so | so | so | so | so | so |
| Total Net Fixed Assets Excluding Genera Plant | \$12,390, | .367,515 | \$14,210 | . 747 | so | 3,337,20 | 594,00 | 5,742, | \$10,978 | 5379,922 | so | so | so | so | so | so | so | so | so | so | so |
| Total Administration and General Expense | 58,52,486 | s6,252,276 | 5890,720 | 51.082,917 | so | S124,107 | 560,532 | \$119,480 | S488 | \$21,965 | so | so | so | so | so | so | so | so | so | so | so |
| Total osm | 55,74, 534 | \$4,23,081 | 5595,965 | S69\%,75 | so | \$79,64 | 88,97 | 57,253 | 5317 | \$14,606 | so | so | so | so | so | so | so | so | so | so | so |
| $\frac{\text { Secondary Conductors and Poles Goss } 5 \text { Plant }}{\text { Acti }}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ¢ | ${ }_{\substack{\text { si0,255, } \\ 53,47,354}}$ | $\$ 2,656,770$ $\$ 996,725$ | \$6,550,300 | so |  | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {S21,582 }}^{557,58}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | so | so | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ |
|  |  | \$10,433,697 |  | ${ }_{\text {S6.664,347 }}^{\text {so }}$ | so | S205.258 | so | so | so | S58.529 | ¢ ${ }_{\text {so }}^{\text {so }}$ | so | so | so | so | so | so | so | so | so | ¢0 |
| Subtoal | \$47,185,143 | S24,536,206 | s6,36,532 | S15,672,085 | so | S482,691 | so | so | so | \$137,639 | so | so | so | so | so | so | so | so | so | so | so |
| Secondar Conductors and Poles Accumulated Depreciait |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | $(\$ 5,592,517)$ $(\$ 5,287,826)$ | $(\$ 2,908,101$ $(\$ 2,749,662$ | $\underset{(\$ 871,34)}{(\$ 773,33)}$ | $(\$ 1,857,500)$ $(\$ 1,756,300)$ | $\begin{gathered} s 0 \\ \text { so } \\ \text { so } \end{gathered}$ | $(\$ 57,210)$ $(\$ 54,093)$ | so | so | so |  | so | so | so | so | so | ( $\begin{gathered}\text { so } \\ \text { so } \\ \text { so }\end{gathered}$ | so | so | so | so | ( |
|  | ${ }_{\text {(\$14,500, } 513}^{\text {s0 }}$ | (85,500.245) | (51,953,429) | (54,816,204) | so | (5148, 380) | so | so | so | (\$42298) | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | so | so | so | so |  |
| Subtoal | ( $525,388,856$ ) | (513,198,008) | (53,419,169) | (58,43,004) | so | (5350, 39$)$ | so | so | so | (574,036) | so | so | so | so | so | so | so | so | so | so |  |
| Secondar Conductor F Pools . Neve Fixed Assels |  | ${ }_{\text {S }}^{51,388,1.197}$ |  | S7724.081 | S0 |  | so | so | so |  | so | so | so | so | so | so | so |  |  |  | so |
|  |  |  |  | S57,59,900 | so |  | ${ }_{\text {so }}^{50}$ | so | so |  | ¢0 | so | so | so | so | 50 | so | so | so | so | so |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | so |  |  |
|  | so | so | (en so | so | so | so | so | so | so | So | so | so | so | so so | so | so 50 50 | so | so | so so so | so | so |
| Subtotal | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| Acti 130.4Primay Poles, Towers 8 Fixtures |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ${ }^{\text {s10,699, } 173}$ so | $54,97,7,73$ | $51,28,835$ | ${ }_{53,237,377}^{50}$ | so so 0 |  | S400, 1468 | S49,290 | so | ${ }_{\substack{52,901 \\ 50}}$ | so | so | so | so | so | so | so | so | so | so | so |
|  | \$21,051,654 | s9,793,641 | s2,577,804 | S6,374,6.618 | so | \$1,403,712 | s789, 884 | s97,056 | so | \$56,939 | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | so | so | so | so |  |
| Subtotal | S47,459,71 | S22,07, 214 | s5,72,337 | S14,37, 219 | so | \$3,64,590 | S1,780,748 | S227,008 | so | \$123,566 | so | so | so | so | so | so | so | so | so | so | so |
| Operations and Maintenare |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | s2i 54 | 边 5 588 |  | $\begin{gathered} 50 \\ 50 \\ 50 \end{gathered}$ |  | (ist | $53$ | $\begin{aligned} & \mathbf{s}_{50} \\ & 50 \end{aligned}$ | ${ }_{512}^{502}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \end{aligned}$ |  |  | $\begin{aligned} & 50 \\ & 50 \\ & 50 \end{aligned}$ |  |  |  |  | $\begin{aligned} & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & \text { so } \\ & \text { so } \end{aligned}$ | ¢0 |
| Acct 5090 Underfrrumnd Distribution Lines L Feededes S - Rental Paid |  |  |  |  | $\begin{aligned} & \text { so } \\ & \text { so } \\ & \text { so } \end{aligned}$ |  | so | $\begin{aligned} & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & \text { so } \\ & \text { so } \\ & \text { so } \end{aligned}$ | so | $\begin{aligned} & 30 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & \text { son } \\ & \mathrm{son} \end{aligned}$ | $\begin{aligned} & \text { so } \\ & \text { so } \\ & \text { so } \end{aligned}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & \text { so } \\ & \text { so } \\ & 50 \end{aligned}$ | $\begin{aligned} & \text { so } \\ & \text { so } \\ & \text { so } \end{aligned}$ | so | $\begin{gathered} 30 \\ 50 \\ 50 \\ 50 \end{gathered}$ | $\begin{aligned} & \text { sion } \\ & 50 \\ & \text { so } \end{aligned}$ | $\begin{aligned} & 30 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | ¢ |
|  | ${ }_{5407,874}$ | s202,185 | S52,385 | \$130,166 | $\begin{gathered} \text { so } \\ \text { so } \end{gathered}$ | 514,384 | ${ }_{\text {S6,787 }}$ | ${ }_{888} 8$ | $\begin{gathered} \text { so } \\ \text { so } \end{gathered}$ | ${ }_{\text {s, }}^{\text {S1,34 }}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \end{aligned}$ | so | $\begin{gathered} \text { so } \\ \text { so } \end{gathered}$ | $\begin{aligned} & \text { so } \\ & \text { so } \end{aligned}$ | $\begin{gathered} s_{s} 0 \\ 50 \end{gathered}$ | $\begin{aligned} & \text { so } \\ & \text { so } \end{aligned}$ | $\begin{aligned} & \text { so } \\ & \text { so } \end{aligned}$ | $\begin{gathered} 50 \\ 50 \\ 50 \end{gathered}$ | $\begin{gathered} \text { so } \\ 50 \\ 50 \end{gathered}$ | $\begin{gathered} s_{s 0} \\ 50 \end{gathered}$ | so |
|  |  |  |  | 50 | $\begin{aligned} & \text { son } \\ & \text { so } \\ & \text { so } \end{aligned}$ | 5006 | s0 sig | $\begin{gathered} 50 \\ \hline \end{gathered} 34$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | so | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & \text { soc } \\ & \text { so } \\ & \text { so } \end{aligned}$ | $\begin{aligned} & 50 \\ & \text { so } \\ & \text { so } \end{aligned}$ | so | $\begin{aligned} & 30 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & \text { so } \\ & \text { so } \\ & \text { so } \end{aligned}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & \text { so } \\ & \text { so } \\ & \text { so } \end{aligned}$ | $\begin{aligned} & \text { so } \\ & \text { so } \\ & \text { so } \end{aligned}$ | $\begin{aligned} & \text { sol } \\ & \text { so } \\ & \text { so } \end{aligned}$ | sols |
|  |  |  |  |  | so |  | ${ }_{55,50}$ | ${ }_{\substack{\text { che } \\ 50}}^{5}$ | so | ${ }_{\text {ckis }}^{540}$ | so | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{50}$ | so | ${ }_{\text {so }}^{50}$ | 50 | so | ${ }_{\text {so }}$ | ${ }_{\text {so }}^{50}$ | so |  |
| Total | 5777,840 | 5388,347 | ${ }_{59,548}$ | 5245,432 | so | ${ }_{532,822}$ | S16,527 | \$2,031 | so | \$2,134 | so | so | so | so | so | so | so | so | so | so | so |
| Seneral Expensos |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ${ }_{\text {S493, } 165}^{\text {so }}$ | ${ }_{\text {s24, }{ }_{\text {s }}^{\text {so }}}$ |  | ${ }_{\text {\$156,656 }}^{50}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ${ }_{\substack{50 \\ 50}}$ |
| Act 5085 - Miscellaneous Distriution Exponse |  | ${ }_{\text {ctan }}^{520.916}$ | ${ }_{\text {S }}^{5 \text { S.420 }}$ |  | so |  | (5697 | ${ }_{5147}$ | $\begin{aligned} & \text { so } \\ & 50 \\ & 50 \end{aligned}$ | ${ }_{5117}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \end{aligned}$ | so | so | so | so | so | so so | so | so | so | so |
| Total | S619,037 | s307,012 | \$79,550 | \$1906,640 | so | s21,721 | S10,228 | \$2,163 | so | \$1,722 | so | so | so | so | so | so | so | so | so | so | so |
| tors and Poles Gross Assels | 547,185,143 | 524,536,206 | s6,36,522 | \$15,672.085 | so | S482,691 | so | so | so | \$137,639 | so | so | so | so | so | so | so | so | so | so | so |
| Acct 1815-1855 | \$171, 22, 2,30 | s84,917,676 | 822,003,037 | S54,389,30 | so | s6,08,010 | s2282, 032 | 5598,389 | so | \$476,356 | so | so | so | so | so | so | so | so | so | so | so |

## 2021 Cost Allocation Model

## EB-2020-0048

Sheet 03.1 Line Transformers Unit Cost Worksheet - For May 31 filing

|  |  | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Description | Total | Residential | GS <50 | $\begin{array}{\|c\|} \hline \text { GS } 50 \text { to } 999 \mathrm{~kW} \\ (11 \& 14) \end{array}$ | $\begin{gathered} \text { GS } 1,000 \text { to } \\ 4,999 \mathrm{~kW}(12) \end{gathered}$ | Large Use (13) | Street Light | Sentinel Lights | USL |
| Depreciation on Acct 1850 Line Transformers | \$1,220,213 | \$777,060 | \$140,427 | \$282,034 | \$8,752 | \$0 | \$7,701 | \$129 | \$4,109 |
| Depreciation on General Plant Assigned to Line Transformers | \$494,636 | \$316,922 | \$56,261 | \$112,595 | \$3,561 | \$0 | \$3,544 | \$56 | \$1,697 |
| Acct 5035-Overhead Distribution Transformers- Operation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5055 - Underground Distribution Transformers - Operation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5160 - Maintenance of Line Transformers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Allocation of General Expenses | \$272,309 | \$178,970 | \$30,339 | \$58,235 | \$1,802 | \$0 | \$1,989 | \$34 | \$938 |
| Admin and General Assigned to Line Transformers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| PILs on Line Transformers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Return on Line Transformers | \$846,561 | \$539,110 | \$97,426 | \$195,670 | \$6,072 | \$0 | \$5,343 | \$90 | \$2,851 |
| Equity Return on Line Transformers | \$1,366,642 | \$870,309 | \$157,279 | \$315,879 | \$9,803 | \$0 | \$8,625 | \$145 | \$4,602 |
| Total | \$4,200,361 | \$2,682,371 | \$481,732 | \$964,413 | \$29,991 | \$0 | \$27,202 | \$454 | \$14,198 |
| Billed kW without Line Transformer Allowance |  | 0 | 0 | 743,951 | 862 | 7,781 | 12,698 | 81 | 0 |
| Billed kWh without Line Transformer Allowance |  | 496,495,068 | 128,706,195 | 328,035,469 | 76,465,711 | 38,878,939 | 4,555,628 | 24,360 | 2,506,367 |
| Line Transformation Unit Cost ( $\$ / \mathrm{kW}$ ) |  | \$0.0000 | \$0.0000 | \$1.2963 | \$34.7723 | \$0.0000 | \$2.1422 | \$5.6321 | \$0.0000 |
| Line Transformation Unit Cost (\$/kWh) |  | \$0.0054 | \$0.0037 | \$0.0029 | \$0.0004 | \$0.0000 | \$0.0060 | \$0.0186 | \$0.0057 |
| General Plant - Gross Assets | \$27,859,197 | \$16,766,675 | \$3,064,705 | \$6,178,259 | \$730,887 | \$352,161 | \$679,483 | \$2,570 | \$84,458 |
| General Plant - Accumulated Depreciation | (\$17,946,008) | (\$10,800,559) | (\$1,974,186) | (\$3,979,838) | (\$470,814) | (\$226,851) | (\$437,701) | (\$1,655) | (\$54,405) |
| General Plant - Net Fixed Assets | \$9,913,188 | \$5,966,116 | \$1,090,520 | \$2,198,421 | \$260,073 | \$125,310 | \$241,782 | \$914 | \$30,053 |
| General Plant - Depreciation | \$1,822,969 | \$1,097,129 | \$200,539 | \$404,275 | \$47,826 | \$23,044 | \$44,462 | \$168 | \$5,527 |
| Total Net Fixed Assets Excluding General Plant | \$127,390,454 | \$76,367,515 | \$14,210,052 | \$28,747,931 | \$3,337,296 | \$1,594,000 | \$2,742,858 | \$10,978 | \$379,822 |
| Total Administration and General Expense | \$8,552,486 | \$6,252,276 | \$890,720 | \$1,082,917 | \$124,107 | \$60,532 | \$119,480 | \$488 | \$21,965 |
| Total O\&M | \$5,741,534 | \$4,238,081 | \$595,965 | \$696,758 | \$79,647 | \$38,907 | \$77,253 | \$317 | \$14,606 |
| Line Transformer Rate Base |  |  |  |  |  |  |  |  |  |
| Acct 1850 - Line Transformers - Gross Assets | \$69,483,527 | \$44,248,721 | \$7,996,472 | \$16,060,079 | \$498,400 | \$0 | \$438,511 | \$7,353 | \$233,991 |
| Line Transformers - Accumulated Depreciation | (\$34,842,987) | (\$22,188,822) | (\$4,009,885) | (\$8,053,436) | (\$249,926) | \$0 | (\$219,894) | (\$3,687) | (\$117,337) |
| Line Transformers - Net Fixed Assets | \$34,640,541 | \$22,059,899 | \$3,986,587 | \$8,006,643 | \$248,474 | \$0 | \$218,617 | \$3,666 | \$116,655 |
| General Plant Assigned to Line Transformers - NFA | \$2,689,800 | \$1,723,402 | \$305,942 | \$612,287 | \$19,363 | \$0 | \$19,271 | \$305 | \$9,230 |
| Line Transformer Net Fixed Assets Including General Plant | \$37,330,341 | \$23,783,301 | \$4,292,529 | \$8,618,930 | \$267,837 | \$0 | \$237,888 | \$3,971 | \$125,885 |
| General Expenses |  |  |  |  |  |  |  |  |  |
| Acct 5005 - Operation Supervision and Engineering | \$758,715 | \$470,254 | \$80,519 | \$158,769 | \$17,329 | \$8,150 | \$21,138 | \$88 | \$2,468 |
| Acct 5010 - Load Dispatching | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5085 - Miscellaneous Distribution Expense | \$64,884 | \$40,215 | \$6,886 | \$13,578 | \$1,482 | \$697 | \$1,808 | \$7 | \$211 |
| Acct 5105 - Maintenance Supervision and Engineering | \$128,766 | \$79,810 | \$13,665 | \$26,946 | \$2,941 | \$1,383 | \$3,587 | \$15 | \$419 |
| Total | \$952,365 | \$590,279 | \$101,070 | \$199,293 | \$21,751 | \$10,230 | \$26,533 | \$110 | \$3,099 |
| Acct 1850 - Line Transformers - Gross Assets | \$69,483,527 | \$44,248,721 | \$7,996,472 | \$16,060,079 | \$498,400 | \$0 | \$438,511 | \$7,353 | \$233,991 |
| Acct 1815-1855 | \$243,029,535 | \$145,940,939 | \$26,639,079 | \$54,960,859 | \$6,014,455 | \$2,829,446 | \$5,848,228 | \$23,686 | \$772,844 |

## 发 Ontario Energy Board

## 2021 Cost Allocation Model

## Sheet 03.2 Substation Transformers Unit Cost Worksheet - For May 31 filing

ALLOCATION BY RATE CLASSIFICATION

## Description

Depreciation on Acct 1820-2 Distribution Station Equipment Depreciation on Acct 1825-2 Storage Battery Equipm
Depreciation on Acct 1805-2 Land Station < 50 kV Depreciation on Acct 1806-2 Land Rights Station $<50 \mathrm{kV}$ Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV
Depreciation on Acct 1810-2 Leasehold Improvements $<50 \mathrm{kV}$ Depreciation on Acct $1810-2$ Leasehold Improvements $<50 \mathrm{kV}$
Depreciation on General Plant Assigned to Substation Transformer Acct 5012 - Station Buildings and Fixtures Expense Acct 5012 - Station Buildings and Fixtures Expense
Acct 5017 - Distributon Station Equipment - Other Acct 5114 - Maintenance of Distribution Station Equipment Allocation of General Expenses
Admin and General Assigned to SubstationTransformers PILs on SubstationTransformers
Debt Return on Substation Transformers
Total
Billed kW without Substation Transformer Allowance Billed kWh without Substation Transformer Allowance

Substation Transformation Unit Cost $(\$ / k W h)$

General Plant - Gross Assets
General Plant - Accumulated Depreciation
General Plant - Net Fixed Assets
General Plant - Net Fixed Assets

Total Net Fixed Assets Excluding General Plant
Total Administration and General Expense

| Substation Transformer Rate Base Gross Plant |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Acct 1820-2 Distribution Station Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1825-2 Storage Battery Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1805-2 Land Station <50 kV | \$293,875 | \$155,698 | \$29,310 | \$81,601 | \$16,857 | \$8,819 | \$1,022 | \$5 | \$562 |
| Acct 1806-2 Land Rights Station 50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1808-2 Buildings and Fixtures $<50 \mathrm{KV}$ | \$6,086,005 | \$3,224,429 | \$606,996 | \$1,689,916 | \$349,110 | \$182,647 | \$21,155 | \$113 | \$11,639 |
| Acct 1810-2 Leasehold Improvements < 50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal | \$6,379,880 | \$3,380,127 | \$636,306 | \$1,771,517 | \$365,967 | \$191,466 | \$22,177 | \$119 | \$12,201 |
| Substation Transformers - Accumulated Depreciation |  |  |  |  |  |  |  |  |  |
| Acct 1820-2 Distribution Station Equipment | (\$10,273,642) | (\$4,779,499) | (\$1,238,501) | (\$3,110,945) | $(\$ 685,040)$ | (\$385,479) | $(\$ 47,366)$ | \$0 | (\$26,811) |
| Acct 1825-2 Storage Battery Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1805-2 Land Station < 50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1806-2 Land Rights Station $<50 \mathrm{kV}$ | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1808-2 Buildings and Fixtures < 50 KV | $(\$ 813,435)$ | $(\$ 430,967)$ | (\$81,129) | $(\$ 225,869)$ | (\$46,661) | $(\$ 24,412)$ | $(\$ 2,828)$ | (\$15) | $(\$ 1,556)$ |
| Acct 1810-2 Leasehold Improvements < 50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal | (\$11,087,078) | $(\$ 5,210,466)$ | (\$1,319,630) | (\$3,336,814) | $(\$ 731,701)$ | (\$409,891) | $(\$ 50,193)$ | (\$15) | $(\$ 28,367)$ |
| Substation Transformers - Net Fixed Assets | (\$4,707,197) | (\$1,830,339) | $(\$ 683,324)$ | (\$1,565,297) | (\$365,734) | (\$218,425) | (\$28,016) | \$103 | $(\$ 16,166)$ |
| General Plant Assigned to SubstationTransformers - NFA | $(\$ 364,548)$ | $(\$ 142,993)$ | $(\$ 52,440)$ | $(\$ 119,702)$ | (\$28,501) | $(\$ 17,171)$ | $(\$ 2,470)$ | \$9 | $(\$ 1,279)$ |
| Substation Transformer NFA Including General Plant | (\$5,071,745) | (\$1,973,331) | $(\$ 735,764)$ | $(\$ 1,684,999)$ | $(\$ 394,235)$ | (\$235,597) | $(\$ 30,486)$ | \$112 | (\$17,445) |
| General Expenses |  |  |  |  |  |  |  |  |  |
| Acct 5005 - Operation Supervision and Engineering | \$758,715 | \$470,254 | \$80,519 | \$158,769 | \$17,329 | \$8,150 | \$21,138 | \$88 | \$2,468 |
| Acct 5010 - Load Dispatching | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5085 - Miscellaneous Distribution Expense | \$64,884 | \$40,215 | \$6,886 | \$13,578 | \$1,482 | \$697 | \$1,808 | \$7 | \$211 |
| Acct 5105 - Maintenance Supervision and Engineering | \$128,766 | \$79,810 | \$13,665 | \$26,946 | \$2,941 | \$1,383 | \$3,587 | \$15 | \$419 |
| Total | \$952,365 | \$590,279 | \$101,070 | \$199,293 | \$21,751 | \$10,230 | \$26,533 | \$110 | \$3,099 |
| Acct 1820-2 Distribution Station Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1825-2 Storage Battery Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1815-1855 | \$243,029,535 | \$145,940,939 | \$26,639,079 | \$54,960,859 | \$6,014,455 | \$2,829,446 | \$5,848,228 | \$23,686 | \$772,844 |

## 2021 Cost Allocation Model



| Grouping of Operation and Maintenance |  | Total |  | Residential |  | GS <50 | GS $50 \begin{array}{r}\text { to } 999 \mathrm{~kW} \\ (11 \& 14)\end{array}$ |  |  | $\begin{array}{r} \text { GS 1,000 to } \\ 4,999 \mathrm{~kW}(12) \end{array}$ | Large Use (13) |  | Street Light |  | Sentinel Lights |  | USL |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1830 | \$ | 627,499 | \$ | 381,417 | \$ | 66,000 | \$ | 131,857 | \$ | 14,407 | \$ | 6,789 | \$ | 24,955 | \$ | 70 | \$ | 2,005 |
| 1835 | \$ |  | \$ |  | \$ |  | \$ | - | \$ |  | \$ | - | \$ |  | \$ | - | \$ | - |
| 1840 | \$ | 257,931 | \$ | 159,709 | \$ | 26,503 | \$ | 51,787 | \$ | 10,724 | \$ | 5,977 | \$ | 2,365 | \$ | 32 | \$ | 835 |
| 1845 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| 1830 \& 1835 | \$ | 269,690 | \$ | 164,229 | \$ | 28,302 | \$ | 56,422 | \$ | 6,686 | \$ | 3,246 | \$ | 9,913 | \$ | 30 | \$ | 863 |
| 1840 \& 1845 | \$ | 41,556 | \$ | 25,323 | \$ | 4,357 | \$ | 8,680 | \$ | 1,059 | \$ | 519 | \$ | 1,481 | \$ | 5 | \$ | 133 |
| Total | \$ | 1,196,676 | \$ | 730,677 | \$ | 125,162 | \$ | 248,745 | \$ | 32,875 | \$ | 16,531 | \$ | 38,714 | \$ | 136 | \$ | 3,836 |

## 2021 Cost Allocation Model




## 緒 Ontario Energy Board <br> 2021 Cost Allocation Model

## ALLOCATION BY RATE CLASSIFICATION

| Description | GS < 50 |
| :---: | :---: |
| Depreciation on Acct 1860 Metering | \$108,338 |
| Depreciation on General Plant Assigned to Metering | \$10,747 |
| Acct 5065 - Meter expense | \$102,421 |
| Acct 5070 \& 5075 - Customer Premises | \$0 |
| Acct 5175 - Meter Maintenance | \$0 |
| Acct 5310 - Meter Reading | \$57,751 |
| Admin and General Assigned to Metering | \$239,391 |
| PILs on Metering | \$0 |
| Debt Return on Metering | \$18,611 |
| Equity Return on Metering | \$30,045 |
| Total | \$567,304 |
| Number of Customers | 4,269 |
| Metering Unit Cost (\$/Customer/Month) | \$11.07 |
| General Plant - Gross Assets | \$3,064,705 |
| General Plant - Accumulated Depreciation | (\$1,974,186) |
| General Plant - Net Fixed Assets | \$1,090,520 |
| General Plant - Depreciation | \$200,539 |
| Total Net Fixed Assets Excluding General Plant | \$14,210,052 |
| Total Administration and General Expense | \$890,720 |
| Total O\&M | \$595,965 |
| Metering Rate Base |  |
| Acct 1860-Metering - Gross Assets | \$2,248,474 |
| Metering - Accumulated Depreciation | (\$1,486,923) |
| Metering - Net Fixed Assets | \$761,551 |
| General Plant Assigned to Metering - NFA | \$58,444 |
| Metering Net Fixed Assets Including General Plant | \$819,995 |

## Ontario Energy Board

## 2021 Cost Allocation Model

## EB-2020-0048

## Sheet 03.6 MicroFIT Charge Worksheet - For May 31 filing

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

## ALLOCATION BY RATE CLASSIFICATION

| Description | Residential | Monthly <br> Unit Cost |
| :--- | :--- | :--- |
| Customer Premises - Operations Labour (5070) | $\$$ | - |


|  |  |  |  | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account \# | Accounts | 01 Grouping | Total | Residential | Ss <50 | GS 50 to 999 kW (1 \& 14) | $\begin{gathered} \text { GS 1,000 to to } \\ 4,999 \mathrm{~kW}(12) \end{gathered}$ | Large Use (13) | Street Light | Sentinel Lights | ust |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | ${ }^{\text {dp }}$ | so | so | ${ }_{50}$ | so | so | so | ${ }^{50}$ | ${ }_{50}$ | ${ }^{50}$ |
| 1608 <br> 1805 | Franchises and Consents | ${ }_{\text {dp }}^{\text {gp }}$ | so | so | so | so | \$0 | so | so | s0 ${ }_{\text {so }}$ | so |
| ${ }^{18005} 1$ | Land Station 550 kV | ${ }_{\text {do }}^{\text {do }}$ |  |  |  |  | s0 |  | so | so | so |
| 1805-2 | Land Stataion 50 kV | dp | \$293,875 | \$155,698 | s29,310 | s81,601 | \$16,857 | s8,819 | \$1,022 | ${ }_{55}$ | 562 |
| 1806 | Land Rights | dp | so | so | so | so | so | so | so | so | so |
| ${ }^{1806-1}$ | Land Rights Station 250 kV | dp |  | so |  | so | ${ }^{\text {so }}$ | so | so | so | so |
| ${ }_{\substack{1806-2 \\ 1808}}$ | Land Rights Station 500 kV | ${ }_{\text {dp }}^{\text {dp }}$ | s00 | so | so | so | (so | so | so | so | so |
| ${ }_{1808-1}$ |  | ${ }_{\text {dp }}^{\text {dp }}$ |  |  |  | so | s0 ${ }_{\text {so }}$ | so | so | so | so |
| 1808-2 | Builidings and Fixtres <50 KV | dp | 56,086,005 | \$3,224,429 | 5600,996 | \$1,689,916 | \$349,110 | \$182,647 | \$22,155 | S113 | 511,339 |
| ${ }_{1810}^{1810}$ | Leasenold Improvements | dp | so | so | so | so | so | so | so | so | so |
| 18100.1 $1810-2$ | Leasenold Improvenents Leas 5 okV | ${ }_{\text {dp }}^{\text {dp }}$ | s00 | so | so | so | so ${ }_{\text {so }}$ | so | so | so | so |
| 1815 | Transtormer Station Equipment- Normaly Primary above 50 kV | dp | so | so | so | so | so | so | ${ }_{50}$ | s0 | ${ }_{50}$ |
| 1820 | Distribution Staion Equipment- Normaly Primara beiow 50 kV | ${ }_{\text {dp }}$ | so | so | so | 5 | so | s0 | so | so | so |
| $1820-1$ $1820-2$ | Distriulios Staion Equipment - Normaly Primary beiow 50 KVV (Buk) | ${ }_{\text {dp }}^{\text {dp }}$ | S27,938,477 ${ }^{\text {s0 }}$ | (12.997.512 |  | ¢8.459.997 | ( $\begin{array}{r}\text { S0 } \\ \text { \$1.862.919 }\end{array}$ | \$ ${ }_{\text {s1.048,284 }}^{\text {S }}$ | ( ${ }^{\text {S }}$ S00 | so | S72,911 |
|  | Distribution Station Equipment-Nommaly Primar below 50 kV (Wholesale | dp |  |  |  |  |  |  |  |  |  |
| ${ }_{1825}$ | Meters) Bater Equipment |  | so | so | so | so | so ${ }_{\text {so }}$ | so | so | so | so ${ }_{\text {so }}$ |
| ${ }_{1825-1}$ | Storage Batere Equipment 750 kv | dp | so | so | so | so | so | so | so | \$0 | so |
| ${ }^{18235-2}$ | Storae Eatery Equipment 50 okV | dp | so | so | ${ }_{\text {s0 }}$ | so | so | so | so | so |  |
| ${ }^{18380} 1$ |  | ${ }_{\text {dp }}^{\text {dp }}$ | so | so | so | so so | So | so | \$00 | so | so |
| ${ }^{1830-4}$ | Poles, Towers and Fixtures - Primay | dp | \$24,179,915 | \$14,999,118 | \$2,478,577 | 54,832,450 | \$1,09,741 | 5589,556 | \$148,643 | s2,984 | 578,366 |
| ${ }_{1}^{18335}$ | Poles. Towers and Fixturs - Secondar | ${ }_{\text {dp }}^{\text {dp }}$ | ${ }_{\text {s30,30, }}^{\text {s0 }}$ | \$18,140,505 ${ }_{\text {so }}$ | ${ }_{\text {s3, } 25,7,737}^{\text {s0 }}$ | $\xrightarrow{56,24,010}$ | S201,991 ${ }_{\text {so }}$ | so ${ }_{\text {so }}$ | s2,099,605 | 53,061 ${ }_{\text {so }}$ | S99.839 |
| ${ }_{1835-3}$ |  | ${ }_{\text {dp }}$ | so | ${ }_{\text {so }}$ | ${ }_{\text {so }}$ | ${ }_{50}$ | ${ }_{50}$ | ${ }_{50}$ | ${ }_{\text {so }}$ | ${ }_{50}$ | ${ }_{\text {so }}$ |
| ${ }^{183555}$ | Overead Conductors and Devices - Pimary | ${ }^{\text {dp }}$ | \$16,477,959 | \$10,202,884 |  | ¢3,287,189 | 5714,068 | 5401,239 | \$101,112 | \$2.330 |  |
| ${ }_{1}^{18345}$ | Oventead Conductors and Devices - Secondary | dp | \$11,382,767 | S6,805,670 | \$1,221,437 | \$2,485,092 | \$75,780 | so | \$757, | 148 | 9095 |
| ${ }^{18480}$ | Undersfround Conoudutit - Buk Deivery | ${ }_{\text {dp }}^{\text {dp }}$ | ${ }_{\text {so }}$ | so | so | ${ }_{50}$ | ${ }_{50}$ | so | so | ${ }_{\text {so }}^{\text {so }}$ | so |
| ${ }^{18800.4}$ | Underground Conduit-Primary | dp | so | so | so | so | ${ }_{50}$ | so | so | so | so |
| ${ }_{1845}^{1840.5}$ | Underground Condut- - Seoconday | $\mathrm{co}_{\text {dp }}^{\text {dp }}$ | So | so | so ${ }_{\text {so }}$ | so so | So ${ }_{\text {so }}^{\text {so }}$ | so | \$00 | so | so ${ }_{\text {so }}^{\text {so }}$ |
| ${ }^{1845-3}$ | Underiground Conductoris and Devicess - Buk Deivery | dp | ${ }_{50}$ | so | ${ }_{\text {so }}$ |  |  |  | ${ }_{\text {so }}$ |  | ${ }_{\text {so }}$ |
| ${ }^{1845-4}$ | Underground Conductors and Devices - Primary | dp | \$32,377,160 | \$20,090,179 | ${ }_{\text {S }} 53,320,106$ | S6,472,700 | \$1,406,048 | \$790,067 | \$199,097 | ${ }_{\text {s3, }}^{\text {s,97 }}$ | 565 |
| ${ }^{184555}$ | Underground Conductors and Devices - Secondary | dp | \$30,899,011 | \$18,456,379 | ${ }_{\text {S }}^{\text {S3,312,423 }}$ | ${ }_{\text {S6,739,341 }}$ | \$205,508 | so | \$2,054,769 | ${ }_{\text {s3, }}^{5}$,14 |  |
| 185 | Len | ${ }_{\text {dp }}^{\text {dp }}$ | ${ }_{\text {S69,483,527 }}^{50}$ | \$44,248,721 | ${ }_{\text {87,99,472 }}$ | \$16,060,079 | ${ }_{\text {S498,400 }}$ | so | \$438,511 | st, so | \$233,991 |
| ${ }^{1880}$ | Meters | dp | \$14,692,050 | \$11,34,747 | \$2,248,474 | \$968,562 | s66,719 | \$2,548 | so | so | so |
| 1905 1906 | ${ }_{\text {Lend }}^{\text {Land }}$ Lenghts | ${ }_{\text {gp }}^{\text {gp }}$ | So ${ }_{\text {so }}^{\text {so }}$ | so | so ${ }_{\text {so }}^{\text {so }}$ | So | (so | So | \$00 | so | So |
| 1908 | Builings and Fixures | ${ }_{\text {gp }}$ | ${ }_{\text {S0 }}^{50}$ | ${ }_{\text {so }}^{50}$ |  | ${ }_{\text {s0 }}^{50}$ |  | so | \$0 | so | so |
| ${ }_{1915}^{1915}$ | Leasenold Impovements Office Furniture and Equipm | ${ }_{\text {gp }}^{\text {gp }}$ | $\underbrace{\text { a }}_{\substack{\text { S1,427,705 } \\ \text { s80, } 129}}$ |  |  |  | ${ }_{\text {s20, }}^{\text {s27,496 }}$ | \$18,047 |  | ${ }_{\substack{\text { S132 } \\ \text { s74 }}}$ | $\underbrace{\text { S }}_{\substack{54,288 \\ \text { s2.426 }}}$ |
| 1920 | Computer Equipment- Hardware | ${ }_{\text {gp }}$ | ${ }_{\text {S4,761,726 }}$ | ${ }_{\text {s2 } 2865,780}$ | ${ }_{5523,823}$ | \$1,055,995 | \$124,924 | s60, 192 | \$116, 138 | ${ }_{5439}$ | s14,436 |
| 1925 <br> 1930 | Computer Sotware | ${ }_{\text {gp }}$ |  |  | ¢ ${ }_{\substack{\text { S302,324 } \\ \$ 64255}}$ | (560.4661 | \$572,100 |  | ¢ ${ }_{\text {S67,029 }}^{\text {S142427 }}$ | ${ }_{\text {S }}^{\text {s253 }}$ | ( 58.332 |
| 1935 1935 | TSonsporation Equip | ${ }_{\text {gp }}^{\text {gp }}$ | ¢5,849,767 | ${ }_{\text {S }}^{53,554,457}$ | $\xrightarrow{5042,595}$ | 51, 5 S20,129 |  | S 51,147 |  | ${ }_{58}$ | ${ }_{\text {cke }}$ |
| ${ }_{1}^{1940}$ | Tools, Shop and Garage Equipment | gp | ${ }_{\text {S }} 52,793,042$ | \$1,680,954 | \$307,254 | S619,405 | S73.276 | ${ }_{\text {S33,306 }}$ | ${ }_{\text {S68,122 }}$ | ${ }_{\text {S }}^{5258}$ | (467 |
| 1950 | - Mosusureneratand Eesiting Equipmen | ${ }_{\text {gp }}^{\text {gp }}$ | \$1,313,545 | ${ }^{\text {ST90, } 39} \mathbf{5 0}$ | S14,4,990 | ${ }_{\text {s29, }}$ | ${ }_{\text {s34,461 }}^{\text {so }}$ | \$16,604 | ${ }_{\text {s32,037 }}^{\text {s0 }}$ | ¢121 | ${ }_{\text {s0 }}^{982}$ |
| 1955 | Communication Equipment | ${ }^{\text {gp }}$ |  | ${ }_{\$ 563,492}$ | \$102,998 | \$22076.638 | ${ }^{524,564}$ | \$11,835 | \$22,836 | ${ }_{586}$ | 38 |
| 1960 1970 | Losiselaneous Equapment | ${ }_{\text {gp }}^{\text {gp }}$ |  |  | ${ }_{\substack{\text { S }}}^{\text {sidi,717 }}$ | ${ }_{\substack{\text { s23,737 }}}^{553,89}$ |  |  |  | ¢ |  |
| 1975 | Load Management Controls - Uuitity Premises | ${ }_{\text {gp }}$ |  | \$1,424,0,05 | \$260,302 | \$554,753 | S62.078 | S22,911 | ${ }_{\text {S5 } 57,712}$ | ${ }_{5218}$ | \$7,173 |
| 1988 | System Supenisory Equipment | gp | \$293,582 | \$177,689 | s32,296 | S65,107 | s7,702 | s3,711 | 87,160 | 527 |  |
| ${ }_{1990}^{1995}$ |  | ${ }_{\text {co }}^{\text {gp }}$ |  | S22,489.619 $(382,06,163)$ |  | sinli,36 (510,957,30) | ${ }_{(s 1,386,037)}^{\text {s10,527 }}$ | ${ }_{\text {(5887, 595) }}^{\text {S5 29 }}$ | (81,790,559) | (56,988) |  |
| ${ }_{2010}^{2005}$ | Property Under Capital Leases | ${ }_{\text {gp }}^{\text {gp }}$ | so ${ }_{\text {so }}$ | so | so | so | so ${ }_{\text {so }}$ | so ${ }_{\text {so }}$ | so ${ }_{\text {so }}^{\text {so }}$ | So ${ }_{\text {so }}^{\text {so }}$ | so |
| ${ }^{2105}$ | Accum Amorization of Electric Uvility Plant - Property, Plant, \& Equipment | um dep |  |  |  |  |  |  |  |  |  |
| 2120 | Accumulated Amorization of Electric Uvility Pant- Intangibles | accum dep |  | $\underset{\substack{\text { (56,949, } \\(\$ 12,481)}}{(58)}$ | $(\$ 11,758,907)$ $(\$ 22,753)$ (\$22,753) | $(\$ 21,929,645)$ $(\$ 45,869)$ | $(\$ 2,189,196)$ $(\$ 5,426)$ | $(\$ 987,100)$ (\$2,615) | $(\$ 1,763,644)$ $(\$ 5,045)$ | $\begin{gathered} (88,524) \\ (\$ 19) \end{gathered}$ | $\begin{array}{r} \$ 290,617) \\ (\$ 627) \end{array}$ |
| 3046 | Balance Transtereded From Income | N | (55,25,821) | ( $83.012,859$ ) | (5560,616) | (s1,134,166) | (\$131,663) | (562,887) | (\$108,212) | (5433) | \$14,985) |
|  | blank row |  |  |  |  |  |  |  |  |  |  |
| 4080 | Distribution Serices Reven | CREV | (s27, 350,082) | (817,55, 126) | (93,34, 005 ) | (44,700,655) | (5586,444) | (527,766) | (8820,015) | (52,388) | (569,731) |
| ${ }_{4082}^{4084}$ | Retail Serices Reverues | mi | so | so | so | so | so | so | so | so | so |
| 4084 | Serrice Transaction Reques | mi | so | so | so | so | so | so | so | so | so |
| 4086 | sss Admin Charge | mi | (s197,418) | (\$146,548) | (811,134) | (51, 396) | (533) | ${ }^{\text {(53) }}$ | (937, 534) | (557) | (5712) |
| 4090 | Electric Senices Incidental Io Energy Sales | mi | so | so | so | sor | so | so | so | so | so |
| ${ }^{4205}$ | Interdepartmental Rents | ${ }^{\text {mi }}$ | so | so | so | so | so | so | so | so | so |
| ${ }^{4210}$ | Rent fom Electric Property | mi | (5345,505) | (5221,183) | (\$35,876) | (570,812) | (811,493) | (56, 101) | (57,887) | (s40) | (\$1,112) |
| 4215 | Other Uuility Operating Income | ${ }^{\text {mi }}$ | so | so | so | so | so | so | so | so | so |
| ${ }^{4220}$ | Other Eleatic Revenues | ${ }^{\text {mi }}$ | so | so | so | so | so | so | so | so | so |
| 4225 | ${ }^{\text {Late Paymment Charges }}$ | ${ }^{\text {mi }}$ | (s257,473) | (5204,734) | (524,544) | $(523,286)$ | (54,099) | so | so | so | 相 |
| ${ }^{4235}$ | Miscellaneous Serice Revenues | mi | so | so | so | so | so | so | so | so | so |
| ${ }_{4}^{42353-90}$ | Account Set Up Charges | ${ }^{\text {mi }}$ | so | so | so | so | so | so | so | so | so |
| 4240 | Miscolisnous Senice everenues - Residual | mi |  | (s354,672) | ${ }_{\text {(550, 264) }}^{\text {s }}$ | (560, ${ }^{\text {so }}$ ) | ${ }_{\text {(56,889) }}^{\text {so }}$ | ${ }_{\text {(5, 362) }}$ (50) | ${ }^{(56,651)}$ | (527) | $\underset{\substack{(81,236) \\ \text { so }}}{\text { cen }}$ |
| ${ }^{4245}$ | Government Assisiance Directly Credited to Income | mi | (566,213) | (548,594) | (56,88) | (88,24) | (5944) | ${ }^{\text {(5461) }}$ | (9911) | (54) | 169) |
| 4305 | Regulator Debits | ${ }^{\text {mi }}$ | so | so | so | so | so | so | so | so | so |
| 4310 | Regulator Creaits | ${ }^{\text {mi }}$ | so | so | so | so | so | so | so | s0 | so |
| ${ }^{4315}$ | Revenues from Eleatric Plant Leased to Others | ${ }^{\text {mi }}$ | so | so | so | so | so | so | so | so | so |
| 4320 | Expenses of Electric Plant Leased to Others | ${ }^{\text {mi }}$ | so | so | so | so | so | so | so | so | so |
| ${ }_{4335}^{435}$ | Reverusest foem Merchandides, Jobbing, Etic. | ${ }_{\text {mi }}^{\text {mi }}$ | (\$1991,74) | (\$141,14) | ( ${ }^{(19,944)}$ | (523,200) | $\underset{\substack{(52,652) \\ \text { s2714 }}}{ }$ | $\xrightarrow{(81,295)}$ | ${ }_{\text {cke }}^{(52,572)}$ | (s11) | ${ }_{\text {S4867 }}^{\text {S487 }}$ |
| ${ }_{43355}^{4335}$ | Costs and Expenses of Merchandisis, Jobbing, Etc. Profits and Losses fom Financial nstument Hedges | ${ }_{\text {mi }}^{\text {mi }}$ | \$190,405 | \$139,738 | \$19,804 | \$23,706 | S2,714 | \$1,325 | \$2,621 | \$11 | 548 |
| 4340 | Profits and Lossess fom Financial hastument twvestme | mi | so | so | so | so | so | so | so | so | so |
| ${ }^{4345}$ | Gains from Disposition of future Use Uutily Plant | mi | so | so | so | so | so | so | so | so | so |
| 4350 | Losses from Disposition of future Use Uutily Plant | mi | so | so | so | so | so | so | so | so | so |
| ${ }^{4355}$ | Gain on Disposition of U Ulily and Other Property | ${ }^{\text {mi }}$ | so | so | so | so | so | so | so | s0 | so |
| ${ }_{4360}^{4365}$ | Loss on Disposition of Uutily and Other Property | mi | \$277,875 | \$203,932 | s28,901 | ${ }_{\text {s34,597 }}$ | \$3,961 | \$1,933 | s3,824 | 516 | 5711 |
| ${ }_{4385}^{4365}$ | Gains trom Disposition of Allowances for Emission | mi | so | so | so | S0 | \$0 | so | ${ }_{\text {so }}$ | so | so |
| 43375 | Losses ftom Disposition of Allowances or fe misision Revenues form Non-Uulily Operations | mi | so | so | so | so | so | so | so | so | so |
| 4330 | Expenses of Non-UVilily Operations | mi | $\underset{\text { so }}{\substack{\text { (5,988) }}}$ | $\underset{\substack{(52,205) \\ \text { so }}}{\text { cen }}$ |  | (5363) so |  | (s20) | (540) | ${ }_{\text {(50) }}$ | ${ }_{\substack{\text { (58) } \\ \text { so }}}$ |
| 4390 | Miscellaneus Non-Operating Income | mi | (5149,788) | (\$109,929) | (\$15,579) | (\$18,649) | (52,135) | (8, 042) | (52,062) | ${ }^{(88)}$ | (383) |
| 4395 | Rate-Payer Benefitit Coluding Interest | ${ }^{\text {mi }}$ | so | so | ${ }_{\text {so }}$ | so | so | so | so | ${ }_{\text {s0 }}$ | so |
| ${ }_{4058}^{4398}$ | Foreign Exchange Gains and Losses, Incuiding Amotizalion Interest and Dividend licome | $\mathrm{mi}_{\text {mi }}$ | (57431) | ${ }_{\text {(554,625) }}^{\text {so }}$ | (15741) | (59,267) | (si.061) | (15518) | (51.024) | ${ }_{\text {S }}^{\text {s4 }}$ (4) | sio (s190) |
| 4415 | Equity in Earings of Subsidiay Companies | mi | so | so | so | so | so | so | so | so | so |
| 4705 | Power Purchased | cop | s97,07,881 | \$45,086,440 | \$11,687,790 | \$29,195,510 | \$6,94,839 | \$3,530,590 | \$413,696 | \$2,212 | \$227,603 |
| 4708 | ChargesWMS | cop | \$4,200,014 | \$1,950,445 | \$500,613 | \$1,262,995 | \$300,390 | \$152,733 | \$17,896 | 596 | 59,846 |
| 47712 | Costof Power Adjustments | ${ }_{\text {cop }}$ | S5,34,405 | \$2,467,956 | 5639,767 | \$1,598,106 | 5380,092 | \$193,258 | \$22,645 | \$121 | \$12,459 |
| 4712 | Charges-One-Time | cop | so | so | so | so | so | so | so | so | so |
| 4714 | Charges-NW | cop | \$7,780,218 | \$3,591,109 | 5930,922 | \$2,372,654 | \$553,070 | \$281,208 | \$32,950 | \$176 | \$18,128 |
| 4715 | System Control and Load Dispatching | cop | s0 | so | 50 | so | \$0 | s0 s23464 | 50 |  | 50 |
| 4716 | Charges-CN | cop | 56,992,758 | \$2,996,857 | \$777,874 | \$1,980,030 | \$461,549 | \$234,674 | \$27,498 | \$147 | \$15,128 |
| 4730 | Rural Rate Assisitance Expense | cop | so | so | so | so | so | so | so | so | so |
| ${ }_{4}^{4750}$ | ${ }_{\text {Charges-LV }}^{\text {Charges-smar Metering Entity }}$ | ${ }_{\text {cop }}^{\text {cop }}$ | ( $\begin{array}{r}\text { S0 } \\ \text { \$39, } 106\end{array}$ | [ $\begin{aligned} & \text { s0 } \\ & \text { S37, } 224\end{aligned}$ |  | so so | ( ${ }_{\text {so }}^{\text {s0 }}$ | So | so ${ }_{\text {so }}^{\text {so }}$ | S0 | So ${ }_{\text {so }}^{\text {so }}$ |
| 5005 | Operation Superisioion and Engineering | di | \$758,715 | \$470,254 | S80,519 | \$158,769 | \$17,329 | ${ }^{\text {s8,150 }}$ | ${ }_{\text {s21,138 }}$ | ${ }_{888}$ | S2,468 |
| 5010 | Load Dispatching | di | so | so | so | so | so | so | so | so | so |
| 5012 | Station Builiding and Fixtures Expense | di | s51,012 | \$27,027 | 95,088 | \$14,165 | s2,926 | \$1,531 | \$177 | \$1 | 598 |
| 5014 <br> 5015 | Transtomer Station Equipment- Operation Labur | di | so | so | s0 | so | ${ }^{50}$ | so | so | ${ }^{50}$ | so |
| 5015 5016 | Transtormer Station Equipment. - Operation Supplies and Expenses Distribution Station Equipment - Operation Labur | d | so | so | so | so | so | so | so | s0 | so |
| 5017 |  | d | s0 | so | \$0 | so | so | so | so | \$0 | so |
| 5017 5020 5025 | Distibution Stition Equiment- -operation Suppies ancexpenses | di ${ }_{\text {di }}$ | \$769,450 | ${ }_{\text {S468,59 }}{ }^{\text {s0 }}$ | s80,747 | \$160,977 | \$19,075 | ${ }_{\text {s9,280 }}$ | ¢52,283 | ¢86 | \$2,462 |
| 5025 | Overnead Distribution Lines \& Feeders - Operation Supplies and Expenses |  | (s499,760) | (5304,330) | (952,445) | (\$104,555) | (\$12,390) | (s,0015) | (\$18, 370 ) | (566) | (\$1,599) |
| 5030 5035 | Overtead Sutransmisioio Feeders - Operation Ovemead Distiuution Trassomers- Operation | di | so | so | so | so | so | so | so | so | so |
| 5035 |  | ai | S34,821 |  |  | 57.273 | s887 | s435 | (\% $\begin{array}{r}\text { S0 } \\ \text { s1,241 }\end{array}$ | ${ }_{54}^{50}$ | \$111 |
| 5045 | Underground Distribution Lines \& Feeders - Operation Supplies \& Expenses | di |  | 54,105 | S706 | \$1.407 | \$172 | 584 | ${ }^{5240}$ | \$1 | 22 |
| 5050 | Underground Subtransmission Feeders - Operation | di | so | so | so | so | so | so | so | so | so |
| 5055 | Underground Distribution Transormers - Operation | di |  | so | so | so | so | so | so | so | so |
| 5065 | Meter Expense | ${ }^{\text {cu }}$ | \$669,243 | \$518,591 | \$102,421 | \$44,119 | 53,039 | \$1,073 | so | so | so |
| 5070 | Customer Premises - Operation Labur | cu |  |  |  |  |  |  | so | so | so |


| $\begin{array}{\|c} \text { USoA } \\ \text { Account \# } \end{array}$ | Accounts | 01 Grouping | Total | Residential | GS $<50$ | $\begin{aligned} & \text { GS } 50 \text { to } 999 \\ & \text { KW (11 \& } 14) \end{aligned}$ | $\begin{gathered} \text { GS } 1,000 \text { to } \\ 4,999 \mathrm{~kW}(12) \end{gathered}$ | Large Use (13) | Street Light | Sentinel Lights | USL |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 507 | Customer Premises - Materials and Expenses | cu | \$0 | so | \$0 | so | so | so | \$0 | \$0 | so |
| 5085 | Miscellaneous Distribution Expense | di | \$64,884 | \$40,215 | \$6,886 | \$13,578 | \$1,482 | \$697 | \$1,808 | \$7 | \$211 |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | di | \$0 | so | \$0 | so | so | so | so | \$0 | so |
| 509 | Overhead Distribution Lines and Feeders - Rental Paid | di | so | so | \$0 | so | so | so | so | so | so |
| 5096 | Other Rent | di | \$0 | so | \$0 | so | \$0 | so | \$0 | \$0 | so |
| 5105 | Maintenance Supervision and Engineering | di | \$128,766 | \$79,810 | \$13,665 | \$26,946 | \$2,941 | \$1,383 | \$3,587 | \$15 | \$419 |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations | di | \$8,510 | \$4,509 | \$849 | \$2,363 | \$488 | \$255 | \$30 | \$0 | \$16 |
| 5112 | Maintenance of Transformer Station Equipment | di | \$0 | so | \$0 | \$0 | \$0 | so | \$0 | \$0 | so |
| 5114 | Maintenance of Distribution Station Equipment | di | \$234,742 | \$109,207 | \$28,298 | \$71,082 | \$15,652 | \$8,808 | \$1,082 | \$0 | \$613 |
| 512 | Maintenance of Poles, Towers and Fixtures | di | \$627,499 | \$381,417 | \$66,000 | \$131,857 | \$14,407 | \$6,789 | \$24,955 | \$70 | \$2,005 |
| 512 | Maintenance of Overread Conductors and Devices | di | \$0 | so | \$0 | so | so | so | so | \$0 | so |
| 5130 | Maintenance of Overhead Services | di | so | so | \$0 | so | \$0 | so | \$0 | \$0 | so |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | di | \$0 | so | \$0 | so | \$0 | so | \$0 | \$0 | so |
| 5145 | Maintenance of Underground Conduit | di | \$257,931 | \$159,709 | \$26,503 | \$51,787 | \$10,724 | \$5,977 | \$2,365 | \$32 | 8835 |
| 5150 | Maintenance of Underground Conductors and Devices | di | \$0 | so | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 |
| 515 | Maintenance of Underground Services | di | \$55,899 | \$41,508 | \$3,153 | \$388 | \$1 | so | \$10,631 | \$16 | \$202 |
| 5160 | Maintenance of Line Transformers | di | so | so | \$0 | so | so | so | so | \$0 | so |
| 5175 | Maintenance of Meters | cu | so | so | so | so | so | so | so | \$0 | so |
| 5305 | Supervision | cu | \$145,880 | \$122,851 | \$14,001 | \$8,192 | \$195 | \$33 | \$8 | \$5 | \$597 |
| 5310 | Meter Reading Expense | cu | \$469,314 | \$392,017 | \$57,751 | \$18,729 | \$708 | \$109 | \$0 | \$0 | so |
| 5315 | Customer Billing | cu | \$1,228,072 | \$1,034,200 | \$117,863 | \$68,961 | \$1,643 | \$276 | \$64 | \$40 | \$5,025 |
| 5320 | Collecting | cu | \$274,283 | \$230,983 | \$26,324 | \$15,402 | \$367 | \$62 | \$14 | \$9 | \$1,122 |
| 5325 | Collecting- Cash Over and Short | cu | \$0 | so | \$0 | so | \$0 | so | \$0 | \$0 | so |
| 5330 | Collection Charges | cu | so | so | \$0 | so | \$0 | so | \$0 | \$0 | so |
| 5335 | Bad Debt Expense | cu | \$455,536 | \$436,233 | \$13,983 | \$5,320 | \$0 | so | \$0 | \$0 | so |
| 5340 | Miscellaneous Customer Accounts Expenses | cu | \$0 | so | \$0 | so | \$0 | \$0 | \$0 | \$0 | so |
| 5405 | Supervision | ad | \$160,738 | \$118,648 | \$16,684 | \$19,506 | \$2,230 | \$1,089 | \$2,163 | \$9 | \$409 |
| 5410 | Community Relations - Sundry | ad | \$190,417 | \$140,556 | \$19,765 | \$23,108 | \$2,641 | \$1,290 | \$2,562 | \$11 | \$484 |
| 5415 | Energy Conservation | ad | \$125,863 | \$92,905 | \$13,064 | \$15,274 | \$1,746 | \$853 | \$1,694 | \$7 | \$320 |
| 20 | Community Safety Program | ad | \$189,161 | \$113,844 | \$20,809 | \$41,950 | \$4,963 | \$2,391 | \$4,614 | \$17 | \$573 |
| 5425 | Miscellaneous Customer Service and Informational Expenses | ad | \$887,263 | \$654,928 | \$92,097 | \$107,673 | \$12,308 | \$6,013 | \$11,938 | \$49 | \$2,257 |
| 5505 | Supervision | ad | \$0 | so | \$0 | so | \$0 | so | so | \$0 | \$0 |
| 5510 | Demonstrating and Selling Expense | ad | so | so | \$0 | so | \$0 | \$0 | \$0 | \$0 | so |
| 5515 | Adverising Expense | ad | \$0 | so | \$0 | so | \$0 | so | \$0 | \$0 | so |
| 5520 | Miscellaneous Sales Expense | ad | so | so | \$0 | so | so | so | so | so | so |
| 5605 | Executive Salaries and Expenses | ad | \$896,531 | \$661,769 | 3,059 | \$108,798 | 2,437 | \$6,075 | 063 | \$50 | \$2,281 |
| 5610 | Management Salaries and Expenses | ad | \$1,027,496 | \$758,440 | \$106,653 | \$124,691 | \$14,253 | \$6,963 | \$13,825 | \$57 | \$2,614 |
| 5615 | General Administrative Salaries and Expenses | ad | \$1,046,099 | \$772,172 | \$108,584 | \$126,948 | \$14,51 | \$7,089 | \$14,075 | \$58 | \$2,661 |
| 5620 | Office Supplies and Expenses | ad | \$614,377 | \$453,499 | \$63,772 | \$74,557 | \$8,52 | \$4,16 | \$8,267 | \$34 | \$1,563 |
| 5625 | Administrative Expense Transferred Credit | ad | (\$182,972) | (\$135,060) | (\$18,992) | $(\$ 22,204)$ | (\$2,538) | (\$1,240) | (\$2,462) | (\$10) | (\$46) |
| 5630 | Outiside Services Employed | ad | \$264,795 | \$195,457 | \$27,485 | \$32,134 | \$3,673 | \$1,794 | \$3,563 | \$ | \$67 |
| 5635 | Property Insurance | ad | \$101,364 | \$61,005 | \$11,151 | \$22,479 | \$2,659 | \$1,281 | \$2,472 | \$9 | \$307 |
| 5640 | Injuries and Damages | ad | \$213,691 | \$157,735 | \$22,181 | \$25,932 | \$2,964 | \$1,448 | \$2,875 | \$12 | \$54 |
| 5645 | Employee Pensions and Benefits | ad | \$998,898 | \$737,331 | \$103,684 | \$121,220 | \$13,857 | \$6,769 | \$13,440 | \$55 | \$2,541 |
| 5650 | Franchise Requirements | ad | so | so | so | so | so | so | so | so | so |
| 5655 | Regulatory Expenses | ad | \$415,032 | \$306,354 | \$43,080 | \$50,366 | \$5,757 | \$2,812 | \$5,584 | \$23 | \$1,056 |
| 5660 | General Advertising Expenses | ad | \$0 | so | so | so | so | so | so | \$0 | so |
| 5665 | Miscellaneous General Expenses | ad | \$166,534 | \$122,926 | \$17,286 | \$20,210 | \$2,310 | \$1,129 | \$2,241 | \$9 | \$424 |
| 5670 | Rent | ad | \$341,964 | \$252,419 | \$35,495 | \$41,499 | \$4,744 | \$2,317 | \$4,601 | \$19 | \$870 |
| 5675 | Maintenance of General Plant | ad | \$908,764 | \$670,799 | \$94,329 | \$110,282 | \$12,606 | \$6,158 | \$12,228 | \$50 | \$2,312 |
| 5680 | Electrical Safety Authority Fees | ad | \$0 | so | \$0 | so | \$0 | so | \$0 | \$0 | \$0 |
| 5685 | Independent Market Operator Fees and Penalties | cop | \$0 | so | \$0 | so | so | \$0 | \$0 | \$0 | \$0 |
| 5705 | Amorization Expense - Property, Plant, and Equipment | dep | \$6,134,263 | \$3,775,012 | \$708,337 | \$1,297,298 | \$147,791 | \$70,227 | \$118,353 | \$485 | \$16,761 |
| 5710 | Amorization of Limited Term Electric Plant | dep | \$0 | so | \$0 | so | \$0 | \$0 | \$0 | \$0 | 0 |
| 5715 | Amorization of Intangibles and Other Electric Plant | dep | \$82,734 | \$49,792 | \$9,101 | \$18,348 | \$2,171 | \$1,046 | \$2,018 | \$8 | \$251 |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | dep | \$0 | so | \$0 | so | so | \$0 | \$0 | \$0 | 0 |
| 5730 | Amorization of Unrecovered Plant and Regulatory Study Costs | dep | \$0 | so | so | so | \$0 | so | so | \$0 | \$0 |
| 5735 | Amortization of Deferred Development Costs | dep | \$0 | so | so | so | \$0 | so | so | \$0 | \$0 |
| 5740 | Amortization of Deferred Charges | dep | so | so | so | so | \$0 | so | \$0 | \$0 | \$0 |
| 6005 | Interest on Long Term Debt | INT | \$3,113,225 | \$1,866,303 | \$347,272 | \$702,555 | \$81,558 | \$38,955 | \$67,031 | \$268 | \$9,282 |
| 6105 | Taxes Other Than Income Taxes | ad | \$152,097 | \$91,178 | \$16,966 | \$34,323 | \$3,985 | \$1,903 | \$3,275 | \$13 |  |
| ${ }^{6110}$ | Income Taxes | Input | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so |
| ${ }^{6205-1}$ | Sub-account LEAP Funding | ad | \$34,374 | \$25,373 | \$3,568 | \$4,171 | \$477 | \$233 | \$463 | \$2 | \$87 |
| 6210 | Life Insurance | ad | \$0 | so | \$0 | so | \$0 | so | \$0 | \$0 | 0 |
| 6215 | Penalties | ad | so | so | so | so | so | so | \$0 | \$0 | so |
| 6225 | Other Deductions | ad | \$0 | so | so | so | \$0 | so | so | \$0 | so |


| Grouping by Allocator |  | Total |  | Residential |  | GS <50 | GS 50 to 999 kW <br> ( $11 \& 14$ ) |  |  | GS 1,000 to $4.999 \mathrm{~kW}(12)$ | Large Use (13) |  |  | Street Light | Sentinel Lights |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | \$ | 59,523 | \$ | 31,536 | \$ | 5,937 | \$ | 16,528 | \$ | 3,414 | \$ | 1,786 | \$ | 207 | \$ | 1 | \$ | 114 |
| 1815 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| 1820 | \$ | 234,742 | \$ | 109,207 | \$ | 28,298 | \$ | 71,082 | \$ | 15,652 | \$ | 8,808 | \$ | 1,082 | \$ | - | \$ | 613 |
| 1830 | \$ | 627,499 | \$ | 381,417 | \$ | 66,000 | \$ | 131,857 | \$ | 14,407 | \$ | 6,789 | \$ | 24,955 | \$ | 70 | \$ | 2,005 |
| 1835 | \$ |  | \$ | - | \$ | - | \$ |  | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| 1840 | \$ | 257,931 | \$ | 159,709 | \$ | 26,503 | \$ | 51,787 | \$ | 10,724 | \$ | 5,977 | \$ | 2,365 | \$ | 32 | \$ | 835 |
| 1845 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| 1850 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| 1855 | \$ | 55,899 | \$ | 41,508 | \$ | 3,153 | \$ | 388 | \$ | 1 | \$ | - | \$ | 10,631 | \$ | 16 | \$ | 202 |
| 1860 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| 1815-1855 | \$ | 952,365 | \$ | 590,279 | \$ | 101,070 | \$ | 199,293 | \$ | 21,751 | \$ | 10,230 | \$ | 26,533 | \$ | 110 | \$ | 3,099 |
| 1830 \& 1835 | \$ | 269,690 | \$ | 164,229 | \$ | 28,302 | \$ | 56,422 | \$ | 6,686 | \$ | 3,246 | \$ | 9,913 | \$ | 30 | \$ | 863 |
| 1840 \& 1845 | \$ | 41,556 | \$ | 25,323 | \$ | 4,357 | \$ | 8,680 | \$ | 1,059 | \$ | 519 | \$ | 1,481 | \$ | 5 | \$ | 133 |
| вСР | \$ | - | \$ | - | \$ | - | \$ |  | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| bDha | \$ | 455,536 | \$ | 436,233 | \$ | 13,983 | \$ | 5,320 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| Break Out | -s | 148,440,023 | -\$ | 91,314,053 | -\$ | 16,570,554 | -\$ | 31,617,200 | -\$ | 3,430,697 | - | 1,606,037 | -\$ | 3,444,877 | - | 13,989 | -\$ | 442,616 |
| cca | \$ |  | \$ |  | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| CDMPP | \$ | 125,863 | \$ | 92,905 | \$ | 13,064 | \$ | 15,274 | \$ | 1,746 | \$ | 853 | \$ | 1,694 | \$ | 7 | \$ | 320 |
| CEN | \$ | 14,272,977 | \$ | 6,587,966 | \$ | 1,707,795 | \$ | 4,352,685 | \$ | 1,014,619 | \$ | 515,883 | \$ | 60,448 | \$ | 323 | \$ | 33,257 |
| CEN EWMP | \$ | 107,001,406 | \$ | 49,875,966 | \$ | 12,861,352 | \$ | 32,056,612 | \$ | 7,624,322 | \$ | 3,876,581 | \$ | 454,237 | \$ | 2,429 | \$ | 249,907 |
| crev | -s | 27,547,499 | -\$ | 17,699,674 | -\$ | 3,355,140 | -\$ | 4,702,051 | -\$ | 586,477 | -\$ | 273,769 | -s | 857,549 | -\$ | 2,395 | -\$ | 70,443 |
| cwcs | \$ |  | \$ |  | \$ |  | \$ |  | \$ | 0 | \$ |  | \$ | 0 | \$ | 0 | \$ | 0 |
| cwnc | \$ | 15,361,294 | \$ | 11,903,338 | \$ | 2,350,895 | \$ | 1,012,682 | \$ | 69,758 | \$ | 24,620 | \$ | - | \$ | - | \$ | - |
| CWMR | \$ | 469,314 | \$ | 392,017 | \$ | 57,751 | \$ | 18,729 | \$ | 708 | \$ | 109 | \$ | - | \$ | - | \$ | - |
| cwn | \$ | 1,648,236 | \$ | 1,388,033 | \$ | 158,188 | \$ | 92,554 | \$ | 2,205 | \$ | 371 | \$ | 86 | \$ | 54 | \$ | 6,744 |
| DCP | \$ | 6,379,880 | \$ | 3,380,127 | \$ | 636,306 | \$ | 1,771,517 | \$ | 365,967 | \$ | 191,466 | \$ | 22,177 | \$ | 119 | \$ | 12,201 |
| LPHA | -s | 257,473 | -\$ | 204,734 | - | 24,544 | -s | 23,286 | -\$ | 4,909 | \$ | - | \$ | - | \$ | - | \$ | - |
| LTNCP | \$ | 69,483,527 | \$ | 44,248,721 | \$ | 7,996,472 | \$ | 16,060,079 | \$ | 498,400 | \$ | - | \$ | 438,511 | \$ | 7,353 | \$ | 233,991 |
| NFA | -s | 2,119,331 | -\$ | 1,278,152 | -s | 233,601 | -\$ | 469,157 | -\$ | 57,731 | -s | 28,188 | -\$ | 45,917 | \$ | 193 | -\$ | 6,392 |
| nfa Ecc | \$ | 28,149,722 | \$ | 16,941,524 | \$ | 3,096,665 | \$ | 6,242,688 | \$ | 738,509 | \$ | 355,833 | \$ | 686,569 | \$ | 2,596 | \$ | 85,339 |
| O\&M | \$ | 7,984,000 | \$ | 5,893,344 | \$ | 828,730 | \$ | 968,891 | \$ | 110,754 | \$ | 54,103 | \$ | 107,426 | \$ | 441 | \$ | 20,311 |
| PNCP | \$ | 100,953,479 | \$ | 58,289,693 | \$ | 10,853,009 | \$ | 23,052,337 | \$ | 5,032,776 | \$ | 2,829,446 | \$ | 577,659 | \$ | 9,010 | \$ | 309,550 |
| SNCP | \$ | 72,592,528 | \$ | 43,402,525 | \$ | 7,789,597 | \$ | 15,848,444 | \$ | 483,278 | \$ | - | \$ | 4,832,058 | \$ | 7,323 | \$ | 229,303 |
| TCP | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| Total | \$ | 249,012,641 | \$ | 133,838,986 | s | 28,443,591 | \$ | 65,222,152 | \$ | 11,936,924 | \$ | 5,978,626 | \$ | 2,909,689 | \$ | 13,341 | \$ | 669,333 |

# 2021 Cost Allocation Model 

EB.2020.0048
Sheet O5 Details of Allocators by Class and Account Worksheet - For May 31 filing


| ${ }^{\text {a }}$ A | $\square^{8}$ |  | － | E | F | ${ }^{6}$ | H | ， | J | k | M | N | 。 | P | 。 | ${ }^{\text {AC }}$ | ${ }_{\text {AD }}$ | ${ }^{\text {AE }}$ | AF | ${ }^{\text {AH }}$ | Al |  | AK | Al |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\frac{16}{17}$ |  |  |  |  | ategorizion |  |  | ${ }_{\text {Reatad }}$ | 2 | 3 | 5 | 6 | 7 | 8 | 9 |  | ${ }_{\text {Roabad }}$ | 2 | 3 | 5 | 6 | 7 | 8 | 9 |
| ${ }_{18}^{\text {Accoontt }}$ | Accounts |  | $\begin{gathered} \text { inancial Statement } \\ \text { Asset Break Out } \\ \text { includes Acc Dep } \\ \text { and Contributed } \\ \text { Capital } \end{gathered}$ | Adjusted TB | Demand | Customer | otal | Ressidental | ©s 50 |  |  | Large Use（3） | Street Light | Sentine LIghts | ust | Total Domand | Residential | 6s 50 |  |  | Large use（3） | Stret Light | Sentinol Lghts | ust |
| 87 | Sencice Transacion Requests（STR）Reverue | so |  | so | so | so | so | so | so | so | ${ }^{\text {so }}$ | so | so | so | so | ${ }^{\text {so }}$ | ${ }^{\text {so }}$ | ${ }^{50}$ | ${ }^{50}$ | ${ }^{50}$ | so | ${ }^{50}$ | so | so |
|  |  | ${ }_{\text {（1977 }}^{\text {sol }}$ so |  |  | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{50}$ | so | so | so | so | so | so | so | so | so | so | so | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | so | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{50}^{50}$ |
|  | Ineiderearmenali Rens | 50 |  | ${ }^{\text {c345505 }}$ | so | so | so | so | so | so | so | so | so | so | $\begin{aligned} & \text { sol } \\ & \text { so } \\ & \hline 0 \end{aligned}$ | so | so | so | so | so | s0 | so | so | so |
|  |  | ${ }_{\text {so }}^{\text {so }}$ |  | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | so | so | so | so | so | so | so | $\begin{aligned} & \text { so } \\ & \text { so } \end{aligned}$ | so | so | $\begin{gathered} \substack{s 0 \\ 50 \\ 50} \\ \hline \end{gathered}$ | so | so | so | so | so | so |
|  |  | （5257433） |  |  | so | so | so | so | so | so | so | so | so | so | so | so | so | $\begin{gathered} \text { so } \\ \text { so } \\ 50 \end{gathered}$ | so | so | so | so | so | so |
| ${ }_{\text {96 }}^{\text {97 }}$ |  |  |  |  | so | so | so | so | so | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\text {so }}^{\text {so }}$ | so | so | $\begin{gathered} \text { son } \\ \text { so } \\ \text { so } \end{gathered}$ | so | so | so | so | so | ${ }^{\text {so }}$ |
| ${ }^{988} 12480$ | Provisonor fate eeunds | so |  |  | so | so | so | so | so | so |  |  |  |  |  | so | so | so | so | so | so | so | so | so |
| $99^{24245}$ | Snomet | （566，213） |  | ${ }_{\text {（666，213）}}$ | so | so | so | so | so | so | so | so | so | so | so | ${ }^{\text {so }}$ | so | so | ${ }^{\text {so }}$ | so | so | so | so | so |
|  | Regulay Oobis | so |  | so | so | so | so | so | so | so |  |  |  |  |  | so | so | so | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | so | so |
| 102 | Revenues tom Elaratic Panat Leased loomers | so |  | so | so | so | so | so | so | so | so | so | so | so | so | ${ }^{\text {so }}$ | so | ${ }^{50}$ | ${ }^{50}$ | so | so | so | so | so |
| ${ }^{1034330}$ | Exemen | ${ }_{\text {（1591，} 174)^{\text {S0 }}}$ |  | （5991，174） | ${ }_{\text {so }}^{50}$ | so | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{50}$ | so | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | so ${ }_{\text {so }}^{\text {so }}$ | so | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | so | so | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ |
| ${ }_{105}{ }^{4330}$ |  | sti90，05 |  | S190，005 | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| $106{ }^{1335}$ |  | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 80\％${ }^{4340}$ |  | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }^{108}{ }^{4345}$ | Cinins fom Oisposition of future se unulity | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{109}{ }^{4350}$ | Losess fom dispositiono f future Use Uulity | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{110}{ }^{14555}$ |  | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 111 ${ }^{3850}$ |  | ${ }^{\text {s277，875 }}$ |  | ${ }_{\text {s27，875 }}$ | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{122}{ }^{12365}$ |  | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{113}{ }^{1370}$ | $\substack{\text { Lossess tom Disposition of Alowances } \\ \text { Emision }}$ | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
|  |  | ${ }^{(122988)}$ |  | ${ }^{(12.988)}$ | ${ }_{\text {so }}^{50}$ | \＄0 | so | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | so | so | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | ${ }_{\text {so }}^{50}$ | so | so |
|  | Mselememen |  |  |  | so | so | so | so | so | so | so | so | so | so | so | so | so | co | so | so | so | so | so | so |
| 118 |  | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
|  | Ineme | 54，431） |  |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
|  | Poner urinesed |  |  | cis | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{50}$ | so | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | $\underset{\substack{\text { so } \\ \text { so }}}{ }$ | so | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | so |
| （1230470 |  | ${ }^{55,314,4.45}$ |  | 55，314，＋，${ }_{\text {so }}$ | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | so | $\underset{\substack{\text { so } \\ \text { so }}}{ }$ | so | so | so so | so | so | so | so | so | so |
|  |  | 57，780．218 |  | S7，780．218 | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | ${ }_{\substack{\text { so } \\ 50}}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\text {so }}^{\text {so }}$ | so | so | ${ }_{\text {so }}^{50}$ | so | so | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | so | ${ }_{\text {sol }}^{\text {so }}$ | so |
| （120 | Charases． |  |  | S6，422，7880 | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | so | so | so | so | ¢0 | so | so | so | so | so | so | so | so | so |
|  | ${ }_{\text {Charaselv }}^{\text {Charasesmat Meseeing Enity }}$ | 590， |  | \％909，06 | so | ${ }_{\text {ssaga }}^{\substack{\text { siog }}}$ | ${ }_{\text {sasa，}}^{\text {siog }}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | so | so | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | s30．924 | cos | so | so | so | so | so | so |
|  | Ooperior Sumension and Engineeing | ${ }_{\text {s788，} 7 \text { so }}$ |  | s／58，${ }_{\text {so }}$ | ${ }_{\text {Sasa，}}^{\text {sos }}$ |  | Stisili | ${ }_{\substack{\text { s24，} \\ 50 \\ 5050}}^{50}$ |  | Stis． sis $^{5}$ |  |  | ${ }_{\substack{\text { s，1，24 } \\ \text { so }}}^{\text {den }}$ | so | ${ }_{\substack{\text { S1．32 }}}^{5}$ |  | ${ }_{\substack{5225698 \\ 50}}^{50}$ |  | ${ }_{5}^{5214}$ | ${ }_{50}^{524}$ | so | ${ }_{\text {S19040 }}^{\text {sid }}$ | sis | Si．06 |
|  |  | S51，012 |  | 551，012 | s51，012 | so | s51，012 | S27，027 | S5，088 | ${ }_{\text {s14，65 }}$ | S2，26 | \＄1，531 | sil7 | s1 | ${ }_{598}$ | 55，012 | ${ }_{50}$ | ${ }_{\text {so }}$ | so | so | so | ${ }_{50}$ | ${ }_{50}$ | 50 |
| ${ }^{134}{ }_{5015} 50$ |  | so |  | so | S0 | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }^{135} 50016$ |  | so so |  | so | so | so | so | so | so | so so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }^{136} 5017$ | Lider | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }^{1337} 5020$ | Suppersand Expeness | ${ }_{5789450}$ |  | S769，450 | S500．142 | S269，07 | S769，450 | ${ }^{5246.57}$ | S68，882 | 5158，880 | \＄19，045 | 59.258 | ${ }_{\text {S1，} 138}$ | so | S1，383 | \＄500．142 | ${ }^{522.002}$ | ${ }_{516.865}$ | ${ }_{52097}$ | ${ }_{531}$ | ${ }^{32}$ | S27，46 | ${ }_{586}$ | s1079 |
|  | Oearain |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ${ }^{139}$ | Onememe | （5999780） |  | （5999，760） | （332，844） | （\＄174，9，96） | （54999760） | （s160，139） | （341，991） | （5103，193） | （812，30） | 86，013） | （5739） | so | （8898） | （322，844） | （1944， 191 | S10．964） | ${ }^{51,362)}$ | （820） | （1） |  | （556） | （1） |
| ${ }^{140} 0^{3030}$ | Ooenead Sutrasmissorn Feesers． | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{141}{ }^{5035}$ | Overtaed Distribution Transtemess：Ooperition | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{142}{ }^{\text {5040 }}$ | Unoremer | ${ }^{534,821}$ |  | 5，821 | ${ }^{52,633}$ | S12，187 | s3，821 | s11，135 | ${ }_{\text {s2885 }}$ | 8，178 | 5886 | s435 | ${ }_{553}$ | so | s62 | ${ }^{52,633}$ | \＄10，084 | 5766 | ${ }_{595}$ | s1 | so | s，1， | ${ }_{54}$ | 549 |
| ${ }_{143}{ }^{\text {5045 }}$ |  | S6，766 |  | S6，736 | \＄4，378 | ${ }_{52,37}$ | 56，736 | ${ }_{5}^{52,58}$ | ${ }_{5558}$ | ${ }^{51,33}$ | ${ }^{1771}$ | s84 | 510 | so | \＄12 | \＄4，378 | \＄1．51 | ${ }^{148}$ | ${ }^{518}$ | so | so | 5230 | \＄1 | ${ }^{59}$ |
| ${ }_{144}{ }^{\text {505 }}$ 50 | Uneersound Subrasmisision Feeders． | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{145}{ }^{5055}$ |  | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
|  |  | ${ }_{5869.243}^{50}$ |  | ${ }_{5669.243}^{50}$ | ${ }_{\substack{\text { so } \\ 50}}$ | ${ }_{5069.23}^{50}$ | ${ }_{\text {S6962 }}^{50} 5$ | ${ }_{\text {so }}^{50}$ | ${ }_{\substack{\text { so } \\ 50}}$ | ${ }_{\text {so }}^{50}$ | so | so | so | so | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ |  | （10，421 |  | ¢3039 | ${ }_{\text {cose }}^{51073}$ | ¢0 | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{50 \\ 50}}$ |
|  |  | ${ }_{\text {s6，} 880}^{\text {so }}$ |  | ${ }_{\text {s6，} 884}^{\text {so }}$ | ${ }_{\text {s2i }}^{\text {sich }}$ | S20，${ }_{\text {s209 }}$ | Sct，${ }_{\text {sob }}$ | s20．916 | ss， | Sil3， | s．1，80 | ${ }_{\substack{\text { sob } \\ \text { s69 }}}$ | ${ }_{\substack{\text { so } \\ \text { si4］}}}$ | （io | sol | ${ }_{\text {sati，}}^{\text {si4 }}$ | sis ${ }_{\text {si299 }}$ | s．1466 | ${ }_{\text {sisi }}^{\text {sis }}$ | ${ }^{\text {so }}$ | so | S． 5 S．600 | ${ }_{\substack{\text { s0 } \\ 80}}$ | sot |
| ${ }_{150}{ }^{5090}$ |  | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | So | so | So | so | so | Sor | so | so |
| ${ }_{151}{ }^{5095}$ |  | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }^{\frac{15}{15255065}}$ |  | ${ }_{\text {S128，780 }}^{\text {s0 }}$ |  | ${ }_{\text {S128，786 }}^{\text {si }}$ |  | S45，088 | ${ }_{\text {s128，766 }}^{\text {so }}$ | S41，510 | sto，56 | ${ }_{\text {s22，587 }}^{\text {si }}$ | ${ }_{\text {s20，37 }}^{\text {so }}$ | s1，83 | s20 | so | cois | sc3，${ }_{\text {sog }}^{\text {so }}$ | ${ }_{\text {ss8，300 }}^{\text {sion }}$ | S2，910 | ${ }_{\substack{\text { sob } \\ \text { s3s }}}$ | ${ }_{\substack{\text { so } \\ 54}}$ | so | ss，295 | ${ }_{\substack{\text { so } \\ \text { sis }}}$ | sis6 |
| $1544^{510}$ | Manemane of eviling sand Fixues－ | 88，510 |  | s8，50 | s8，510 | so | s8，50 | \＄4，509 | 549 | ${ }_{52,363}$ | S88 | ${ }_{5255}$ | ${ }_{530}$ | so | ${ }_{516}$ | s8，510 | so | so | so | so | so | so | so | so |
| ${ }_{155} 5^{512}$ | Mainenence of Trastomer Staion | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | ${ }^{\text {so }}$ | so | so | so | so | so | so |
| 隹 |  |  |  |  |  |  |  |  |  |  | Stis．， | Stigis | Stios2 | so |  |  |  |  | si．${ }_{\text {s．091 }}^{\text {s．}}$ | ${ }_{\substack{50 \\ 823}}$ | ${ }_{52}^{50}$ | ${ }_{\text {s24，121 }}^{50}$ | ${ }_{\substack{50 \\ 50}}$ | Sor |
| ${ }_{158}{ }^{585}$ |  | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | ${ }^{50}$ | so | so | so | so |
| ${ }^{15995505}$ | Mainenarace of veremead Sevices | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| $160{ }^{\text {P135 }}$ |  | so |  |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
|  |  | ${ }^{5257,931}$ |  | ${ }^{5257,931}$ | S167，655 | sso，276 | ${ }_{\text {S257，931 }}$ | 578，456 | 520．30 | \＄51，013 | \＄10，706 | ${ }_{5}^{59.976}$ | ${ }^{5724}$ | so | 540 | S167，655 | ${ }^{58,253}$ | ${ }_{\text {s．}}^{6}$ ，73 | S773 | ${ }_{518}^{518}$ | \＄1 | S1．630 | ${ }_{50} 38$ | 5395 |
| ${ }^{1685} 15155$ | Devices Manemance of Undergound Sevices | S55，899 |  | ${ }_{\text {s5，}}$ 999 | so | S55．899 | S55．899 | so | so | ${ }_{\text {so }}$ | so | so | so | ${ }_{\text {so }}$ | so | so | ${ }_{\text {S41，} 508}$ | ${ }_{\text {s3，} 53}$ | ${ }_{\text {s388 }}$ | ${ }_{\text {s1 }}$ | ${ }_{\text {so }}^{50}$ | S10．631 | ${ }_{516}$ | 5202 |






## 助 Ontario Energy Board

## 2021 Cost Allocation Model

Sheet 06 Composite Allocator Detail Worksheet - For May 31 filing




| omsA Expenses | Demand Allocators ${ }^{\text {a }}$ |  |  |  |  |  |  |  |  | Customer Allocators |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 |  |  | 2 | 3 | 5 | 6 | 7 | 8 |  |  |  |
|  | Demand Total | Residential | Gs <50 ${ }^{\text {c }}$ | $\begin{gathered} \text { GS } 50 \text { to } 999 \mathrm{~kW} \\ (11 \& 14) \end{gathered}$ | GS 1,000 to 4,999 kW (I2) | Large Use (13) | Street Light | Sentinel Lights | ust c | Customer Total | Residential | Gs 50 |  |  | Large Use (3) | Street Light | Sentinet Lights | usL |  | Total |
|  | \$14,294,020 | \$10,490,357 | ${ }^{\text {s1,48,685 }}$ | \$1,779,676 | 503,753 599,439 |  | \$199,734 | ${ }_{5005}$ | \$14,294,20 |  |  |  |  |  |  |  |  |  |  |  |
| Grouping of Operating and Maintenance Distribution Costs (lines 106-148) | Demand Allocators |  | GS 50 | GS 50 to 999 kN <br> $(1184)$ <br> 14$)$ | GS 1,000 to$4,999 \mathrm{~kW}(\mathrm{I})$ | Large Use (1) | Street Light | Sentinel Lights | USL Customer Total |  | ${ }_{\text {Customer Allocators }}^{\text {Residential }}$ 6S |  | GS 50 to 099 gak | GS 1,000 to$4,999 \mathrm{~kW}$ (12) | Large Use (3) | Street Light | Sentinel Lights | ust |  | Total |
|  | Demand Total | Residential |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1808 | 9,523 s | ${ }^{31,536}$ \$ | 5,937 s | 16,528 | 3,414 \$ | 1,786 s | 207 |  | 114 |  |  |  |  |  |  |  | s |  | \$ |  |
| 1815 1820 | 234,742 ${ }^{\text {s }}$ | $109,207{ }^{\text {c }}$ ¢ | 28,298 ${ }^{\text {s }}$ s | ${ }_{\text {s }}{ }_{\text {c }} 71,082$ s | $15.652{ }_{\text {¢ }}^{\text {s }}$ | ${ }_{8,8008}{ }^{\text {s }}$ | $1.082{ }^{\text {¢ }}$ | \$ - ${ }_{\text {s }}$ | 613 ${ }_{6}$ |  |  |  | ${ }_{\text {s }}$ |  |  |  |  |  |  |  |
| (1830 | 400,874 ${ }^{\text {s }}$ | 202,185 ${ }^{\text {s }}$ | 52,385 ${ }^{\text {che }}$ | s 130,160 | 14,384 ${ }^{\text {¢ }}$ |  |  | ¢ | 1,134 ${ }^{\text {s }}$ | S 219,625 | 179,232 | ${ }^{13,616}$ | s 1,691 | ${ }_{5}^{23}$ | - ${ }^{-}$ | 24,121 | ${ }_{5}^{8}$ |  | 881 |  |
| 年1835 | 167,655 s | 78,456 ¢ | 20,330 s | 51,013 s | 10,706 ${ }_{\text {s }}^{\text {s }}$ | 5,976 s ${ }_{\text {s }}$ | 734 s | ${ }_{\text {s }}$ | 440 ¢ | ${ }_{\text {s }}$ 90,276 |  | 6,173 | ${ }_{8}^{8} 773$ | is | $i^{\text {s }}$ | 1,630 | s |  | 399 s |  |
| (1845 |  |  |  |  |  |  | s |  |  |  |  |  | ${ }_{5}^{5}$ - ${ }_{\text {s }}$ |  |  |  | ${ }_{8}^{8}$ |  |  |  |
| 1850 1855 180 |  |  |  |  |  |  |  |  |  | \$ 55,899 ${ }_{\text {s }}$ | 41,508 | 3,153 | 388 |  |  | 10,631 | s |  | 202 s |  |
| ${ }_{18185}^{1850}$ | $619,037{ }^{\text {s }}$ | 307,002 ${ }_{\text {s }}^{\text {s }}$ | 79.550 ¢ | ${ }_{\text {¢ }}^{5}$ 1996,40 ${ }_{\text {¢ }}^{\text {s }}$ | 21,721 ${ }_{\text {s }}^{\text {s }}$ | 10,228 s ${ }^{\text {s }}$ | 2,163 s | ${ }_{\$}^{8}$ : ${ }_{\text {s }}$ | 1,7222 ${ }^{\text {s }}$ | ${ }_{\text {s }}{ }_{5} 333,328$ s | 283,66 | ${ }_{21,520}$ | ${ }^{2,653}$ | 30 s | $\mathrm{j}_{2}^{\text {s }}$ | 24,369 | ${ }_{\text {s }} 110$ |  | $1,376{ }^{\text {s }}$ |  |
|  | 175,2999 | 86,418 | 22,390 s | ${ }_{\text {s }}$ | 6,675 ${ }_{\text {s }}$ | 3,245 | - 399 | s - ${ }_{5}$ | 4,485 ${ }^{\text {4 }}$ | s | 77,811 <br> 12025 <br> S | ${ }_{\text {5,911 }}^{2,5020}$ | - 735 | 11s |  | ${ }_{9} 9.514$ |  |  | -378 |  |
| ${ }_{\text {cre }}^{184081845}$ |  |  | $\begin{array}{r}\text { 3,443 } \\ \\ \hline 8 \\ \hline 8\end{array}$ | s ${ }_{5}^{8,566}$ | 1,057 ${ }^{\text {s }}$ | 519 ${ }^{5}$ | ${ }^{64}{ }^{6}$ |  | 75 ${ }^{75}$ | \$ 14,545 | ${ }^{12,035}$ |  | 114 | 2 | $\xrightarrow{0}$ | 1,417 | s |  |  |  |
| ${ }_{\substack{\text { Braha } \\ \text { Brat }}}^{\text {a }}$ |  | - ${ }_{\text {s }}^{8}$ | ${ }_{5}^{5}$ |  | - ${ }_{\text {s }}^{8}$ |  | - ${ }^{\text {s }}$ | \$ ${ }_{8}^{8}$ |  | \$ 455,536 ${ }_{\text {s }}$ | ${ }^{436,233}$ |  | ${ }_{\text {s }}^{5}$ 5,320 |  | : ${ }_{\text {s }}$ |  | ${ }_{\text {s }}$ |  |  |  |
| Sca | s | - ${ }_{\text {s }}$ | s | s | - ${ }_{\text {s }}$ | - ${ }^{\text {s }}$ | - ${ }^{\text {s }}$ | ${ }_{8}$ | s | s |  |  | s | S | $\cdots$ |  | s |  |  |  |
| ${ }_{\text {comp }}^{\text {CEN }}$ | - ${ }^{\text {s }}$ | - ${ }_{8}^{\text {8 }}$ | s | s | - ${ }_{\text {8 }}$ | - ${ }^{5}$ | - s | ${ }_{8}^{8}$ : ${ }_{8}^{\text {s }}$ | - ${ }^{\text {s }}$ | ${ }_{\text {s }}$ |  |  | \$ | ${ }^{5}$ | - ${ }^{\text {s }}$ |  | ${ }_{\text {s }}$ |  |  |  |
| Cen mump | s | - ${ }^{\text {s }}$ | s | s | s | - ${ }^{5}$ | - ${ }^{\text {s }}$ | \$ - ${ }^{\text {s }}$ | - ${ }^{5}$ | s |  |  | s |  | - ${ }^{\text {s }}$ |  | s |  | \$ |  |
| cick | s | ${ }_{\text {s }}$ | s | s | $\bigcirc{ }^{-}$ | s | - s | ¢ | - ${ }^{\text {s }}$ | s |  |  | s | 5 | - ${ }_{\text {s }}$ |  | s |  | ${ }_{5}^{5}$ |  |
| $\underset{\substack{\text { cWMc } \\ \text { cWMR }}}{\text { cen }}$ | s | - ${ }_{5}^{8}$ | ${ }_{5}^{5}$ | ${ }_{8}^{5}$ - ${ }_{5}^{5}$ | - ${ }_{5}^{8}$ | ${ }_{5}^{5}$ | - ${ }^{5}$ | ${ }_{8}^{8}$ : ${ }_{8}^{\text {s }}$ | - ${ }_{\text {s }}$ | S $\begin{aligned} & 669.243 \\ & 469314 \\ & \text { s }\end{aligned}$ | ${ }_{\substack{51,591 \\ 392017}}^{\text {s }}$ | $\xrightarrow[\substack{102,421 \\ 57751}]{ }$ | ${ }_{5}^{\text {s }}$ | \$ $\begin{aligned} & 3.039 \\ & 708 \\ & \text { s } \\ & \text { s }\end{aligned}$ | 1,073 ${ }^{\text {s }}$ |  | s |  | $\begin{aligned} & 5 \\ & 4 \end{aligned}$ |  |
|  | - ${ }^{-}$ | - ${ }_{8}$ | s | s | - ${ }_{8}$ | - ${ }^{\text {s }}$ | - ${ }^{\text {s }}$ | ¢ |  | S | 1,888,333 | ${ }_{15158,188}$ | ${ }_{8}^{\text {s }}$ | 2,205 | ${ }_{371}^{109}$ | 86 | ${ }_{5}$ |  | 6,744 ${ }^{\text {s }}$ |  |
| ${ }_{\text {OCP }}^{\text {OCP }}$ | $\bigcirc{ }^{-}$ | - ${ }_{\text {s }}$ | - ${ }^{5}$ | ${ }_{5}^{5}$ - ${ }_{5}^{5}$ | ${ }_{5}^{5}$ | - ${ }_{5}^{5}$ | - s | ${ }_{5}^{8}$ - ${ }_{5}^{\text {s }}$ |  | ${ }_{\text {s }}^{5}$ |  |  | s |  | : s |  |  |  |  |  |
| $\stackrel{\text { LPHA }}{\text { LTNCP }}$ |  | - ${ }_{8}$ |  | ${ }^{5}$ - ${ }^{5}$ | s |  | - |  |  | ${ }_{\text {s }}$ |  |  | ${ }_{8}$ |  | - s |  |  |  | ${ }_{s}^{s}$ |  |
|  |  | s | s | s | s | - ${ }^{\text {s }}$ | - ${ }^{5}$ | \$ - ${ }_{\text {s }}^{5}$ | s | s | - |  | s | S | - ${ }_{s}$ |  | ${ }_{5}$ |  | ${ }_{5}^{\$}$ |  |
|  | $\div{ }^{-}$ | ¢ | s | ${ }_{5}^{8}$ - ${ }_{\text {s }}$ | \$ | - ${ }_{\text {s }}^{5}$ | : ${ }_{5}^{5}$ | ${ }_{8}^{8}$ : ${ }_{\text {s }}^{5}$ |  | ${ }_{\text {s }}$ | : s |  | ¢ | 5 | : ${ }_{\text {s }}$ | : | s |  | ${ }_{5}^{5}$ |  |
| $\underset{\substack{\text { PNACP } \\ \text { SNCP }}}{\text { cen }}$ | - ${ }^{5}$ | - \$ | s | ${ }_{8}^{5}$ - ${ }_{8}^{\text {s }}$ | ${ }_{8}^{8}$ | : ${ }_{\text {s }}$ | - ${ }^{\text {s }}$ | ${ }_{8}^{5}$ - ${ }_{8}^{\text {s }}$ |  | s | - s |  | s | - s | - s | - | s |  | s |  |
| TCP |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - s |  |  |  | s |  |
| Total | s 1,691, 142 s | 828,01 s | $212,333 \mathrm{~s}$ | s 529,681 s | 73.610 s | 37,350 s | ${ }^{5}, 483 \mathrm{~s}$ | s 1 s | 4.582 s | s 4.050,392 s | 3,409,979 s | 383,632 | s 167,077 s | 6.036 s | 1.558 s | ${ }^{71,770}$ | 316 |  | 0.024 s |  |
|  | Demand Alloca | ators |  |  |  |  |  |  |  |  | ustomer Allo | ators |  |  |  |  |  |  |  |  |
| Grouping of OM\&A (lines 168-240) | Demand Total | Residential | GS < 50 | GS 50 to 999 kW $(11 \& 14)$ | GS 1,000 to $4,999 \mathrm{~kW}$ (I2) | Large Use (13) | Street Light | Sentinel Lights | usL | Customer Total | Residiontial | GS 50 | GS 50 to 999 kW $(11 \& 14)$ | GS 1,000 to $4,999 \mathrm{~kW}(\mathrm{I} 2)$ | Large Use (13) | Street Light | Sentinel Lights |  | usL | Tota |
| 1808 | ${ }_{59,523}$ | 31,536 \$ | 5,937 \$ | 16.528 s | 3.414 s | 1,786 s | 207 s |  | 114 s | s 59,523 |  |  | s - s |  |  |  |  |  |  |  |
| ${ }_{1815}^{1815}$ | 234,742 ${ }^{\text {s }}$ | 109,207 \$ | 28,298 ${ }^{\text {s }}$ | ${ }_{5}^{5}$ 71,082 ${ }^{\text {s }}$ | $15.652{ }_{\text {s }}^{\text {s }}$ | 8.808 ${ }^{\text {s }}$ | 1,082 ${ }^{\text {che }}$ | ${ }_{8}^{8} \quad{ }_{8}^{\text {¢ }}$ | 613 s ${ }^{\text {s }}$ | ${ }_{\text {s }}$ 234,742 |  |  | s | ${ }^{5}$ |  |  | s |  |  |  |
| 1830 | 627,499 s | 381,417 \$ | 66,000 s | ${ }_{\text {s }}$ 131,557 ${ }^{\text {s }}$ | 14,407 ${ }^{\text {s }}$ | 5 6,789 s | 24,955 s | \$ $70{ }_{\text {s }}$ | $2,005{ }^{\text {c }}$ | s 627,499 |  |  | s | S |  |  | s |  | s |  |
| 1835 <br> 1880 <br> 180 | 257,931 s | 159,709 ¢ | 26,503 s ${ }_{\text {s }}$ | ${ }_{\text {s }}$ 51,787 ¢ | 10,724 ${ }_{\text {s }}$ | 5,977 s | 2,3665 ${ }^{\text {s }}$ | ${ }_{\text {s }}^{5}$ - ${ }_{\text {s }}^{\text {s }}$ | $835{ }^{\text {s }}$ | ¢ $257,931{ }_{\text {s }}^{\text {s }}$ |  |  | s | 5 |  |  | ${ }_{\text {s }}$ |  | s |  |
| 1845 1850 180 | - s |  |  | ${ }_{5}$ |  | \% ${ }_{\text {s }}$ | 2,06 | ${ }_{8}$ | $\because$ s | \$ | - |  | s | 5 |  |  | s |  |  |  |
| 1855 | 55,899 ${ }^{\text {s }}$ | 41,508 \$ | 3,153 s | \$ 388 \$ | $1{ }^{\text {s }}$ | - ${ }^{\text {s }}$ | 10,631 s | ${ }_{8}^{\text {s }}$ - $16{ }^{\text {s }}$ | $202{ }^{\text {s }}$ | 5 55,899 |  |  | ${ }^{5}$ | 5 |  |  | ${ }_{5}$ |  | s |  |
| $\underset{\substack{1860 \\ 1815-1855}}{ }$ | ${ }_{9523655}{ }^{\text {s }}$ | ${ }_{590,279}{ }_{\text {¢ }}^{\text {s }}$ | $101.07 \mathrm{~S}_{\text {s }}$ | ${ }_{5}^{\text {s }}$ ¢ $1992933_{\text {s }}^{\text {s }}$ | 21,751 \$ | 10230 s | 26.533 s | ${ }_{8}^{8}$ 110 ${ }_{8}^{\text {s }}$ | 3.099 ${ }^{\text {s }}$ | \$ 952.365 |  |  | ¢ |  |  |  | s |  | s |  |
| 183081835 | 269,690 ${ }^{\text {s }}$ | 164,229 | ${ }_{28,302}$ | s ${ }_{\text {s }}$ |  | 5 | 9,9913 ${ }^{\text {che }}$ | \$ 30 \$ | -863 | s 269.650 s |  |  | s | 5 | $\cdots$ |  | s |  | s |  |
| ${ }_{\text {BCP }}^{184081845}$ |  |  | 4,357. ${ }^{\text {s }}$ | s s 8,680 s | $\begin{array}{r}1,059 \\ \hline \\ \hline\end{array}$ | 8 ${ }^{519}$ | $\begin{array}{r}1,481 \\ \hline 185 \\ \hline\end{array}$ | \$ ${ }_{8}^{5}$ |  | ¢ 41,556 |  |  |  |  |  |  |  |  |  |  |
| в b $^{\text {a }}$ | 455,536 s | 436,233 s | 13,983 s | s 5,320 s | s | - ${ }^{5}$ | - s | s - ${ }^{\text {s }}$ | s | \$ 455,536 s |  | - | s | s | - ${ }^{\text {s }}$ |  | s |  | s |  |
| ${ }_{\text {Bras }}^{\text {Brak Out }}$ | ${ }_{8}^{8}$ - ${ }_{\text {s }}$ |  |  |  |  | - ${ }^{5}$ |  | ${ }_{5}^{5}$ |  | s |  |  | ¢ |  | : ${ }_{\text {s }}$ |  | s |  | s |  |
| compp | 125,863 s | 92,905 \$ | 13,064 | ¢ 15,274 s | 1,746 | 853 s | 1,694 s | \$ 7 \$ | 320 s | \$ 125,863 s |  |  | s | S | - ${ }^{\text {s }}$ | - | s |  | s |  |
| CeN | $\therefore{ }^{-}$ | ${ }_{5}^{8}$ | $\therefore{ }^{-}$ | ${ }_{8}^{\text {s }}$ | $\because{ }_{5}^{\text {¢ }}$ | ${ }_{5}$ | $\therefore{ }^{-}$ | ${ }_{8}^{8}$ - ${ }_{8}^{\text {s }}$ | $\bigcirc{ }^{-}$ | ${ }_{8}^{8}$ |  |  | s | ${ }^{5}$ | $\cdots{ }_{5}$ | - | ${ }_{\text {s }}$ |  | s |  |
| ${ }_{\text {CREV }}^{\text {ches }}$ | ${ }_{5}$ - ${ }^{\text {s }}$ |  | s | s |  | - ${ }^{5}$ |  | \$ - ${ }_{5}$ |  |  |  |  |  |  |  |  |  |  | s |  |
| ${ }_{\text {chwnc }}^{\text {cwis }}$ | $669,243{ }^{\text {s }}$ | $518,591{ }^{\text {s }}$ | 102,421 ${ }^{\text {s }}$ | ${ }_{\text {s }}^{5} 44,119{ }^{\text {s }}$ | 3,039 ${ }_{\text {c }}^{5}$ | 1,073 ${ }_{5}$ |  | ${ }_{5}^{5}$ - ${ }_{5}^{5}$ | $\bigcirc{ }^{-}$ | ${ }_{5}^{5} 669.243{ }_{5}^{\text {s }}$ |  |  | ${ }^{5}$ |  |  |  |  |  | ${ }^{5}$ |  |
|  | s | (1,380,033 ${ }^{3920,17}$ \$ |  | ${ }_{\text {s }}^{\text {s }}$ | (208 | 5 |  |  |  |  |  |  | ¢ | ${ }^{5}$ | - ${ }^{\text {s }}$ |  |  |  | ${ }_{5}^{5}$ |  |
| ${ }_{\text {che }}^{\text {DCPA }}$ |  |  |  |  |  | \% |  | (1) |  |  |  |  | 边 | S | - |  |  |  | \$ |  |
| ${ }_{\text {LTNCP }}$ |  |  |  | s |  |  |  | $\bigcirc{ }^{-}$ |  |  |  |  |  |  | $\cdots$ |  |  |  | s |  |
| NFA | ${ }_{\text {coser }}^{152,097}$ s | 91,178 \$ | 16,966 s | s ${ }_{\text {s }}$ | ${ }^{3,9885}{ }^{\text {7,622 }}$ | s $\quad \begin{gathered}1,903 \\ 3.672 \\ 3\end{gathered}$ | ${ }_{7}^{3,275}{ }^{\text {c/ }}$ | \$ ${ }_{\text {8 }}$ 13 ${ }^{\text {s }}$ | ${ }_{881}^{453}{ }_{8}$ | s152,097 <br> 80.525 |  |  | s |  | - ${ }^{\text {s }}$ |  | s |  | ${ }_{5}^{5}$ |  |
|  |  | 5,899,344 $\begin{aligned} & \text { 14,49 } \\ & \text { ¢ }\end{aligned}$ | 31,960 828,73 8 | s 966,8929 s | $\begin{array}{r}71,625 \\ 10,54 \\ \hline 1\end{array}$ |  | (07,426 s | \$ ${ }_{\text {s }}$ | 80,311 8 | [ |  |  | ¢ | ${ }^{5}$ | $\cdots{ }^{-}$ |  | s |  | \$ |  |
| $\underset{\substack{\text { PNCPP } \\ \text { SNCP }}}{ }$ |  |  | - ${ }_{\text {s }}$ | ¢ ${ }_{\text {s }}^{\text {s }}$ | - ${ }_{\$}^{8}$ | - ${ }_{5}^{\text {s }}$ | - ${ }_{\text {s }}$ | ${ }_{\text {s }}^{5}$ : ${ }_{\text {s }}^{\text {s }}$ | - ${ }_{\text {s }}$ | - ${ }_{\text {s }}^{8}$ | : s |  | ¢ | 5 | : s |  | s |  | ${ }_{\text {s }}$ |  |
| тCP | s |  |  |  |  |  |  |  |  |  |  |  | s |  |  |  |  |  | s |  |
| Total | s 14,294,020 s | 10,40,357 s | 1,486,685 s | ¢ 1,779,676 s | 203,753 s | 99,439 s | 196,734 s | 8805 s | 36.572 s | ¢ 14,24,020 |  |  | s - | ¢ - s |  |  | ${ }^{\text {s }}$ |  | - |  |

## 敩 Ontario Energy Board

## 2021 Cost Allocation Model

Sheet 07 Amortization Output Worksheet - For May 31 filing





|  | $T^{3}$ | c | 0 | E | F | 6 | H | I | k | L | M | N | $\bigcirc$ | ${ }^{\text {AA }}$ | ${ }^{\text {AB }}$ |  | ${ }^{\text {AD }}$ | ${ }_{\text {AF }}$ | ${ }^{\text {AG }}$ | ${ }^{\text {AH }}$ | Al | AJ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Undefergund Conduit Undersound Condutit -ukk Peivery | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{\text {so }}$ |
|  | Undersiourd oondit-Pinimy | so so | ( | so | so | so | so | so | (so | so | so | so | so | so | so | so | so | so | (io | so | (io | so |
|  |  | so | so | so | so | so |  | so | ${ }_{50}$ | so |  |  |  | so | ${ }_{50}$ | so | so | so | so | so | ${ }_{\text {so }}$ | so |
| $338{ }^{1845-3}$ | Uniergound onductors and deviess-8uk | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| $333^{184554}$ | Primary | 528,546 | \$183,655 | 598,891 | 5822,546 | 85,440 | 52,140 | 855,612 | \$12,246 | s6,891 | 5847 | so | 5479 | \$183,655 | ${ }_{\text {s89,827 }}$ | s6,825 | ${ }_{8856}$ | s20 | ${ }^{3}$ | 5890 | ${ }_{\text {s35 }}$ | \$436 |
| $3^{340} 1845 \cdot 5$ | Useorntarand Conductors and eivices | s269,302 | \$175.046 | S94,256 | ${ }^{5269,302}$ | 5991.024 | ${ }^{522,581}$ | S58,140 | s1,791 | so | ${ }^{\text {so }}$ | so | 5511 | ${ }_{\text {S175.046 }}$ | ${ }^{569,990}$ | ${ }_{55,316}$ | ${ }_{5654} 565$ | ${ }^{52}$ | so | \$17,926 | ${ }_{5}^{527}$ |  |
|  |  | St, ${ }_{\substack{\text { S120,213 } \\ \text { so }}}$ | $\begin{gathered} \text { s855,1,199 } \\ 50 \end{gathered}$ | \$366,064 | $\begin{aligned} & 51,20,2,213 \\ & 50 \end{aligned}$ | $\$ 444,381$ $\$ 0$ | $\$ 15,151$ 50 5 | $\underset{\substack{527,977 \\ s 0}}{ }$ | $\underset{\substack{\mathrm{s}, 742 \\ 50}}{ }$ | $\begin{gathered} \text { so } \\ \text { so } \\ \text { so } \end{gathered}$ | $\begin{gathered} \$ 4,404 \\ \$ 0 \end{gathered}$ | so | $\begin{gathered} \text { s2293 } \\ 50 \\ 50 \end{gathered}$ | $\begin{aligned} & \text { s854,1,199} \\ & 50 \end{aligned}$ | $\begin{gathered} \text { s33290.69 } \\ 50 \\ 50 \end{gathered}$ | $\begin{gathered} \substack{5252.27 \\ 5 \\ 50} \\ \hline \end{gathered}$ | $\begin{aligned} & \text { s.3.057 } 50 \\ & \hline \end{aligned}$ | $\begin{gathered} s 10 \\ s i n \\ s 0 \end{gathered}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | $\begin{aligned} & 5,3207 \\ & 50 \end{aligned}$ | ${ }_{\text {sol }}^{\text {s }}$ | $\begin{aligned} & \text { si.1.166 } \\ & 50 \end{aligned}$ |
| $\left.\right\|^{3434}{ }^{1880}$ | $\frac{\text { Melers }}{\text { Sub-otal }}$ | ${ }_{\substack{\text { S707,907 } \\ 54,34,0,28}}$ | S2,70,349 |  |  | S1,34,322 | S30 | S80, | S0, | Sat,000 | S0, | so | ST,433 | S2, ${ }_{\text {S0 }}$ | ${ }_{5548,52}^{51,36,354}$ | S |  | ${ }_{\substack{\text { s3,215 } \\ 53,292}}$ | ${ }_{\substack{81,135 \\ 51,139}}$ | S65,742 | ${ }_{5}^{50}$ | S00 |
| ${ }^{346}$ Seneral Pl | Plant |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ${ }_{\text {Len }}^{\substack{\text { Land } \\ \text { Land Righs }}}$ | ${ }_{\text {so }}^{50}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ${ }^{349} 1908$ | Suidings and fixues |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | ${ }^{\text {O }}$ Ofice efuriture and Equipment | 500 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ${ }_{\text {a }}^{\text {325] }}$ | Comppueref Euipment- - Warcware | ${ }_{\text {ckis }}^{5576,275}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| - | Transooration Eaiment | ${ }_{\text {S4 }}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Stiole |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Measurement and Testiog Equipment Power operated Euuiment | ${ }_{54}^{542882}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ${ }^{3590} 19555$ | Communiatio Eauipment | ${ }_{\text {S67,070 }}^{50}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 361970 | Load Manasement Contros - Customer | so |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ${ }^{361} 1975$ |  | ${ }^{\text {so }}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ${ }^{362}$ [363 1980 | Load Management Conrols - Uutity Pemises |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | so ${ }_{\text {so }}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ${ }_{\text {col }}^{3662010}$ | Eleatice Pant Purchased or sold | St,740,235 |  |  |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
|  | Total- 5705 | 56,134,263 | s2.715.349 | \$1.678.680 | 54,394.028 | s1.349,322 | \$345.519 | s866.952 | 598.844 | S47,090 | \$10,167 | s2 | 57,453 | S2.715,34 | \$1,378,354 | S717.380 | ${ }_{554,49}$ | \$3,292 | \$1.139 | s65,72 | S322 | 544,032 |
| ${ }^{71}$ Categori | rization and Allocation of Amorization | of Limited Te | Electric Pla | . 5710 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ${ }^{372}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 374 |  |  |  |  |  | ${ }_{\text {demand }}^{\text {Allocation }}$ |  |  |  |  |  |  |  |  | ${ }_{\text {chen }}^{\text {Customer }}$ |  |  |  |  |  |  |  |
| 375 |  |  |  |  |  |  | 2 | 3 | 5 | 6 | 7 | 8 | 9 | Sub total |  | 2 | 3 | 5 | 6 | 7 | 8 | 9 |
| ${ }^{376}$ Account | Descripion | Depreciaion | Demand | Customer | Total | ial | ¢S 50 | GS 50 to 999 kW (I1 \& 14) |  | Large Use (13) | ght | ghts | ust | tal | Residential | ¢S <50 |  |  | Large Use (13) | Street Light | ntinel Lights | ust |
| $\underbrace{\frac{3778}{178655}}$ | $\xrightarrow{\text { Conserexiorona doemand Mangement }}$ Land | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\substack{50 \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | ${ }_{\substack{50 \\ \text { so }}}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so <br> so | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{50 \\ \text { so }}}$ | ${ }_{\text {so }}^{\text {so }}$ |
| ${ }^{379} 18055$ | Land Staion 50 OV | s0 | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | s0 | so |
|  | Lanand inamo | so | so | ${ }_{50}$ | so | so | ${ }_{50}^{50}$ | so | ${ }_{50}^{50}$ | so | so | 50 50 50 | so | so | so | so | so | so | so | so | so | so |
|  | Lend Right Staion n 50 kV | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }^{384} 18008$ | Buliding sanf fixtres | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }^{38556} 11808-1$ | - Builing and fixtuess 50 OV | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | so |
|  | Leasenold IMpovemens | so | so | so | so | $\begin{gathered} 50 \\ 50 \\ 50 \\ 50 \end{gathered}$ | so | so | so | so | so | $\begin{gathered} s 0 \\ \text { so } \\ \text { so } \end{gathered}$ | so | so | so | so | $\begin{aligned} & \$ 0 \\ & \$ 0 \\ & \text { so } \end{aligned}$ | so | so | so | so | so |
| ${ }^{181815}$ | Trastomerer station Equipment-Nomally |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 390 |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 391 |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
|  | Primara boiow 50 kV (Buk) | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| $333{ }^{1820-2}$ | Primar beolow 50 kv PPimam) | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 394 ${ }^{1820-3}$ | Sismin |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | (io | so | so | so |
|  |  | so | so | so | so | so so | so | so | so | so | so | so | so | so | so | so | so | so | so so | so | ${ }_{\text {so }}^{\text {so }}$ | so |
| ${ }_{399}{ }^{1830} \cdot 3$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | (io | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | (es | so |
| ${ }^{402} 11385$ | Overinead conductors and devices. | ${ }_{50}$ |  |  |  |  | so |  | so |  |  |  | ${ }_{50}$ | ${ }_{\text {so }}^{50}$ | ${ }_{50}^{50}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{50}$ | so | ${ }_{\text {so }}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{50}$ |
| 403 ${ }^{1835 \cdot 3}$ | Sutransmisision Euuk Reivery | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| $404{ }^{1835 \cdot 4}$ | Overead Conductios and devices -Primar | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
|  | Seoordiry Underaund Cond | so |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Underground Condut Undersound Conutit - Buk Deliver | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | so | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | ${ }_{\text {so }}^{\text {so }}$ | so | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | ${ }_{\text {so }}^{50}$ | so |
|  | Undergioud Conditit Primary | so | so | so | so | so | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 41011845 | Undersiound conduturos and oevices | so | so | so | so | so |  | so | so | so |  | so | so | so | ${ }_{50}$ | so | so | so | so | so | ${ }_{50}$ | so |
| $411^{1845-3}$ | Deiver Undersuond Conductors and Devices. | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| $442{ }^{18454-4}$ | Pinay | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
|  |  | so | so | ${ }_{\text {so }}^{50}$ | so | so | so | so | so | so | so | so | so | so | so ${ }_{\text {so }}$ | so | so | so | so | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{\text {so }}$ |
| $\left.\right\|_{415181855} ^{1835}$ | Senices | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{416}^{417} 1880$ | ${ }_{\text {Melerse }}$ | ¢0 | ¢ | ¢0 | ¢0 | ¢0 | ¢ | ¢0 | ¢0 | ¢ | ¢ | ¢0 | ¢0 | ( | ¢ | ¢ | ¢ | ¢ | ¢ | ¢0 | ¢ | ¢0 |








| , | AV | Aw | AX | AY | BA | BB | BC | B0 | BE | BQ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ${ }^{295}$ | ${ }_{\text {so }}^{\text {so }}$ |  |  |  |  |  |  |  |  |  |
| $2{ }^{251}$ | so |  |  |  |  |  |  |  |  |  |
| ${ }^{252}$ | so |  |  |  |  |  |  |  |  |  |
| $\stackrel{253}{254}$ | so |  |  |  |  |  |  |  |  |  |
| 255 | so |  |  |  |  |  |  |  |  |  |
| ${ }^{256}$ | so |  |  |  |  |  |  |  |  |  |
| 257 | so |  |  |  |  |  |  |  |  |  |
| 258 | so |  |  |  |  |  |  |  |  |  |
| 2589 | so |  |  |  |  |  |  |  |  |  |
| ${ }^{260}$ | so |  |  |  |  |  |  |  |  |  |
| ${ }^{262}$ | so |  |  |  |  |  |  |  |  |  |
| 264 | so |  |  |  |  |  |  |  |  |  |
| 265 | so |  |  |  |  |  |  |  |  |  |
|  | so |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  | $\begin{aligned} & \text { so } \\ & \text { so } \\ & \text { so } \end{aligned}$ |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 271 | so | so | so | so | so | so | so | so | so | so |
| 273 |  | so | so | so | so | so | so | so | so | so |
|  |  | so | so | so | so | so | so | so | so | so |
| ${ }^{276}$ |  | so | ${ }_{50}$ | so | so | ${ }_{50}$ | ${ }_{50}$ | so | ${ }_{50}$ | ${ }_{50}$ |
| 2278 |  | so | so | so | so | so | so | so | so | so |
| 279 |  | so | 50 | so | so | so | so | so | so | so |
| ${ }^{281}$ |  | so | so | so | so | so | so | so | so | so |
| ${ }^{282}$ |  | so | ${ }_{50}$ | so | so | s0 | so | so | so | s0 |
| ${ }^{283}$ |  | so | so | so | so | so | so | so | so | so |
| ${ }^{285}$ |  | so | so | so | so | so | so | so | so | so |
| 286 |  | so | so | so | so | so | so | so | so | so |
| 287 |  | so | so | so | so | so | so | so | so | so |
| ${ }^{288}$ |  | so | so | so | so | so |  |  | so | so |
|  |  | (5124.481) | (522,753) | (5455889) | (55.426) | (s2.615) | (55.045) | (si9) | (s627) | (\$200\%,835) |
| 2912 |  | so | so | (so | cois | (so | (so | so | so | Sois |
|  | s0 | $\stackrel{\text { [ } 5124,481)}{ }$ | ${ }_{\text {(522, }}^{\text {(533) }}$ | ${ }_{(455,869}$ | (5s, ${ }_{\text {cke }}$ |  | (55,045) | (si9) | (s627) | $\stackrel{(50)}{(520,835)}$ |
| ${ }^{295}$ | so | (\$124,481) | (522,753) | (545.869) | (55, 426) | (\$2.65) | (55,045) | (519) | (s627) | (5206.835) |
| ${ }^{296}$ |  |  |  |  |  |  |  |  |  |  |
| ${ }^{298}$ |  |  |  |  |  |  |  |  |  |  |
| ${ }^{299}$ |  |  |  |  |  |  |  |  |  |  |
| 301 |  | A \& 6 Allocation |  |  |  |  |  |  |  |  |
| 302 | Sub total | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | Sub -total |
|  | Sub total | Residential | ¢S <50 | GS 50 to 999 kW | GS 1,000 to 4,999 kW (I2) | Large Use (13) | Street Light | Sentinel Lights | ust | Sub total |
| - | so |  |  |  |  |  |  |  |  |  |
|  | so |  |  |  |  |  |  |  |  |  |
| ${ }^{3008}$ | so |  |  |  |  |  |  |  |  |  |
|  | so |  |  |  |  |  |  |  |  |  |
| $\frac{311}{311}$ | so |  |  |  |  |  |  |  |  |  |
| ${ }^{\frac{312}{313}}$ | so |  |  |  |  |  |  |  |  |  |
| 314 <br> 315 <br> 315 | so |  |  |  |  |  |  |  |  |  |
| ${ }^{316}$ | so |  |  |  |  |  |  |  |  |  |
| 317 | so |  |  |  |  |  |  |  |  |  |
| 318 | so |  |  |  |  |  |  |  |  |  |
| 319 | so |  |  |  |  |  |  |  |  |  |
| 320 | so |  |  |  |  |  |  |  |  |  |
| 321 | so |  |  |  |  |  |  |  |  |  |
|  | so |  |  |  |  |  |  |  |  |  |
| 3325 | so so |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 329 | so |  |  |  |  |  |  |  |  |  |
| 330 | so |  |  |  |  |  |  |  |  |  |
| 331 | \$34,773 |  |  |  |  |  |  |  |  |  |
| 332 | \$24,064 |  |  |  |  |  |  |  |  |  |






## 2021 Cost Allocation Moc

## EB-2020-0048

## Sheet EI Categorization Worksheet - For May 31 filing

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

## Density of Utility

| Density | Number of Customers | kM of Lines |
| :---: | :---: | :---: |
| 84 | 61008 | 726 |

## 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 | Transform $\epsilon$ |

Categorization and Demand Allocation for Distribution Assets Accounts

| USoA A/C \# | Accounts | Categorization |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  | Demand | Customer | Customer Component |
|  | Distribution Plant |  |  |  |
| 1805 | Land | DCP |  | 0\% |
| 1805-1 | Land Station >50 kV | TCP |  | 0\% |
| 1805-2 | Land Station < 50 kV | DCP |  | 0\% |
| 1806 | Land Rights | DCP |  | 0\% |
| 1806-1 | Land Rights Station >50 kV | TCP |  | 0\% |
| 1806-2 | Land Rights Station < 50 kV | DCP |  | 0\% |
| 1808 | Buildings and Fixtures | DCP |  | 0\% |
| 1808-1 | Buildings and Fixtures > 50 kV | TCP |  | 0\% |
| 1808-2 | Buildings and Fixtures < 50 KV | DCP |  | 0\% |
| 1810 | Leasehold Improvements | DCP |  | 0\% |
| 1810-1 | Leasehold Improvements >50 kV | TCP |  | 0\% |
| 1810-2 | Leasehold Improvements <50 kV | DCP |  | 0\% |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | TCP |  | 0\% |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | DCP |  | 0\% |
| 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | DCP |  | 0\% |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | PNCP |  | 0\% |
| 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) |  | CEN | 100\% |
| 1825 | Storage Battery Equipment | DCP |  | 0\% |
| 1825-1 | Storage Battery Equipment > 50 kV | TCP |  | 0\% |
| 1825-2 | Storage Battery Equipment < 50 kV | DCP |  | 0\% |
| 1830 | Poles, Towers and Fixtures | DNCP | CCA | 35\% |
| 1830-3 | Poles, Towers and Fixtures Subtransmission Bulk Delivery | BCP |  | 0\% |
| 1830-4 | Poles, Towers and Fixtures - Primary | PNCP | CCP | 35\% |
| 1830-5 | Poles, Towers and Fixtures - Secondary | SNCP | CCS | 35\% |
| 1835 | Overhead Conductors and Devices | DNCP | CCA | 35\% |
| 1835-3 | Overhead Conductors and Devices Subtransmission Bulk Delivery | BCP |  | 0\% |
| 1835-4 | Overhead Conductors and Devices Primary | PNCP | CCP | 35\% |
| 1835-5 | Overhead Conductors and Devices Secondary | SNCP | CCS | 35\% |
| 1840 | Underground Conduit | DNCP | CCA | 35\% |
| 1840-3 | Underground Conduit - Bulk Delivery | BCP |  | 0\% |
| 1840-4 | Underground Conduit - Primary | PNCP | CCP | 35\% |
| 1840-5 | Underground Conduit - Secondary | SNCP | CCS | 35\% |
| 1845 | Underground Conductors and Devices | DNCP | CCA | 35\% |
| 1845-3 | Underground Conductors and Devices Bulk Delivery | BCP |  | 0\% |


| USoA A/C \# | Accounts | Categorization |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  | Demand | Customer | Customer Component |
| 1845-4 | Underground Conductors and Devices Primary | PNCP | CCP | 35\% |
| 1845-5 | Underground Conductors and Devices Secondary | SNCP | CCS | 35\% |
| 1850 | Line Transformers | LTNCP | CCLT | 30\% |
| 1855 | Services |  | CWCS | 100\% |
| 1860 | Meters |  | CWMC | 100\% |
|  | blank row |  |  |  |
| 1565 | Conservation and Demand Management Expenditures and Recoveries |  | CDMPP | 100\% |
|  | Accumulated Amortization |  |  |  |
| 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 | 35\% |
| 5010 | Load Dispatching | 1815-1855 D | 1815-1855 C | 35\% |
| 5012 | Station Buildings and Fixtures Expense | 1808 D |  | 0\% |
| 5014 | Transformer Station Equipment Operation Labour | 1815 D |  | 0\% |
| 5015 | Transformer Station Equipment Operation Supplies and Expenses | 1815 D |  | 0\% |
| 5016 | Distribution Station Equipment - Operation Labour | 1820 D |  | 0\% |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses | 1820 D |  | 0\% |
| 5020 | Overhead Distribution Lines and Feeders Operation Labour | 1830 \& 1835 D | 1830 \& 1835 C | 35\% |
| 5025 | Overhead Distribution Lines \& Feeders Operation Supplies and Expenses | 1830 \& 1835 D | 1830 \& 1835 C | 35\% |
| 5030 | Overhead Subtransmission Feeders - Operation | 1830 \& 1835 D |  | 0\% |
| 5035 | Overhead Distribution TransformersOperation | 1850 D | 1850 C | 30\% |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | 1840 \& 1845 D | 1840 \& 1845 C | 35\% |
| 5045 | Underground Distribution Lines \& Feeders Operation Supplies \& Expenses | 1840 \& 1845 D | 1840 \& 1845 C | 35\% |
| 5050 | Underground Subtransmission Feeders Operation | 1840 \& 1845 D |  | 0\% |
| 5055 | Underground Distribution Transformers Operation | 1850 D | 1850 C | 30\% |
| 5065 | Meter Expense |  | CWMC | 100\% |
| 5070 | Customer Premises - Operation Labour |  | CCA | 100\% |
| 5075 | Customer Premises - Materials and Expenses |  | CCA | 100\% |
| 5085 | Miscellaneous Distribution Expense | 1815-1855 D | 1815-1855 C | 35\% |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | 1840 \& 1845 D | 1840 \& 1845 C | 35\% |
| 5095 | Overhead Distribution Lines and Feeders Rental Paid | 1830 \& 1835 D | 1830 \& 1835 C | 35\% |
|  |  |  |  |  |
|  | Maintenance |  |  |  |
| 4751 |  |  | 4751 C | 100\% |
| 5105 | Maintenance Supervision and Engineering | 1815-1855 D | 1815-1855 C | 35\% |
| 5110 | Maintenance of Buildings and Fixtures Distribution Stations | 1808 D |  | 0\% |
| 5112 | Maintenance of Transformer Station Equipment | 1815 D |  | 0\% |
| 5114 | Maintenance of Distribution Station Equipment | 1820 D |  | 0\% |
| 5120 | Maintenance of Poles, Towers and Fixtures | 1830 D | 1830 C | 35\% |
| 5125 | Maintenance of Overhead Conductors and Devices | 1835 D | 1835 C | 35\% |
| 5130 | Maintenance of Overhead Services |  | 1855 C | 100\% |
| 5135 | Overhead Distribution Lines and Feeders Right of Way | 1830 \& 1835 D | 1830 \& 1835 C | 35\% |
| 5145 | Maintenance of Underground Conduit | 1840 D | 1840 C | 35\% |
| 5150 | Maintenance of Underground Conductors and Devices | 1845 D | 1845 C | 35\% |
| 5155 | Maintenance of Underground Services |  | 1855 C | 100\% |
| 5160 | Maintenance of Line Transformers | 1850 D | 1850 C | 30\% |
| 5175 | Maintenance of Meters |  | 1860 C | 100\% |
| 5305 | Supervision |  | CWNB | 100\% |
| 5310 | Meter Reading Expense |  | 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\% |




## 2021 Cost Allocation Model

## EB-2020-0048

Sheet E4 Trial Balance Allocation Detail Worksheet - For May 31 filing

## $\frac{\text { Details: }}{\text { The worksheet below details how costs are treated, categorized, and grouped. }}$

This sheet shows what accounts are included in the Coss, and how they are grouped into working capital and rate base. II 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 laso show how Miscellaneous Revenue and General Plant and Administration costs are allocated. Finally, it wiil show how costs are being groupa ogether for presentation purposes.

| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  | Allocation Demand Related | Allocation Customer Related | $\begin{gathered} \text { Allocation } \\ \text { A\&G } \\ \text { Related } \end{gathered}$ | $\left\|\begin{array}{c} \text { Allocation } \\ \text { Misc } \\ \text { Related } \end{array}\right\|$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account $\#$ | Accounts | Explanations | $\begin{array}{\|c\|} \hline \text { Grouping for } \\ \text { Sheet O1 } \\ \text { Revenue to Cost } \\ \hline \end{array}$ | Demand Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& G ID | Misc ID | cp | ncp | non-demand | FINAL |
| 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 $>50 \mathrm{kV}$ |  | dp | TCP | TCP12 |  |  | TCP12 |  |  |  | TCP12 |  |  | TCP12 |
| 1805-2 | Land Station $<50 \mathrm{kV}$ |  | dp | DCP | DCP12 |  |  | DCP12 |  |  |  | DCP12 |  |  | DCP12 |
| 1806 | Land Rights |  | dp | DDCP |  |  |  |  |  |  |  |  |  |  |  |
| 1806-1 | Land Rights Station $\mathbf{5 0} \mathrm{kV}$ |  | dp | TCP | TCP12 |  |  | TCP12 |  |  |  | TCP12 |  |  | TCP12 |
| 1806-2 | Land Rights Station <50 kV |  | dp | DCP | DCP12 |  |  | DCP12 |  |  |  | DCP12 |  |  | DCP12 |
| 1808 | Buildings and Fixtures |  | dp | DDCP |  |  |  |  |  |  |  |  |  |  |  |
| 1808-1 | Buildings and Fixtures > 50 kV |  | dp | TCP | TCP12 |  |  | TCP12 |  |  |  | TCP12 |  |  | TCP12 |
| 1808-2 | Buildings and Fixtures < 50 KV |  | dp | DCP | DCP12 |  |  | DCP12 |  |  |  | DCP12 |  |  | DCP12 |
| 1810 | Leasehold Improvements |  | dp | DDCP |  |  |  |  |  |  |  |  |  |  |  |
| 1810-1 | Leasehold Improvements $>50 \mathrm{kV}$ |  | dp | TCP | TCP12 |  |  | TCP12 |  |  |  | TCP12 |  |  | TCP12 |
| 1810-2 | Leasehold Improvements < 50 kV |  | dp | DCP | DCP12 |  |  | DCP12 |  |  |  | DCP12 |  |  | DCP12 |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV |  | dp | TCP | TCP12 |  |  | TCP12 |  |  |  | TCP12 |  |  | TCP12 |
| 1820 | Distribution Station <br> Equipment - Normally <br> Primary below 50 kV |  | dp | DCP | DCP12 |  |  | DCP12 |  |  |  | DCP12 |  |  | DCP12 |
| 1820-1 | Distribution Station <br> Equipment - Normally Primary below 50 kV (Bulk) |  | dp | DCP | DCP12 |  |  | DCP12 |  |  |  | DCP12 |  |  | DCP12 |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) (Primary) |  | dp | PNCP | PNCP4 |  |  | PNCP4 |  |  |  |  | PNCP4 |  | PNCP4 |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  | $\left\|\begin{array}{c} \text { Allocation } \\ \text { Demand } \\ \text { Related } \end{array}\right\|$ | Allocation Customer Related | $\begin{gathered} \text { Allocation } \\ \text { A\&G } \\ \text { Related } \end{gathered}$ | $\begin{gathered} \text { Allocation } \\ \text { Misc } \\ \text { Related } \end{gathered}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account $\#$ | Accounts | Explanations | Grouping for Sheet 01 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& G ID | Misc ID | cp | ncp | non-demand | FINAL |
| 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) |  | dp |  |  | CEN |  |  | CEN |  |  |  |  |  |  |
| 1825 | Storage Battery Equipment |  | dp | DDCP |  |  |  |  |  |  |  |  |  |  |  |
| 1825-1 | Storage Battery Equipment > 50 kV |  | dp | TCP | TCP12 |  |  | TCP12 |  |  |  | TCP12 |  |  | TCP12 |
| 1825-2 | Storage Battery Equipment <50 kV |  | dp | DCP | DCP12 |  |  | DCP12 |  |  |  | DCP12 |  |  | DCP12 |
| 1830 | Poles, Towers and Fixtures |  | dp | DDNCP |  |  |  |  |  |  |  |  |  |  |  |
| 1830-3 | Poles, Towers and Fixtures Subtransmission Bulk Delivery |  | dp | BCP | BCP12 |  |  | BCP12 |  |  |  | BCP12 |  |  | BCP12 |
| 1830-4 | Poles, Towers and Fixtures Primary |  | dp | PNCP | PNCP4 | CCP | x | PNCP4 | CCP |  |  |  | PNCP4 |  | PNCP4 |
| 1830-5 | Poles, Towers and Fixtures Secondary |  | dp | SNCP | SNCP4 | ccs | x | SNCP4 | CCS |  |  |  | SNCP4 |  | SNCP4 |
| 1835 | Overhead Conductors and Devices |  | dp | DDNCP |  |  |  |  |  |  |  |  |  |  |  |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery |  | dp | BCP | BCP12 |  |  | BCP12 |  |  |  | BCP12 |  |  | BCP12 |
| 1835-4 | Overhead Conductors and Devices - Primary |  | dp | PNCP | PNCP4 | CCP | x | PNCP4 | CCP |  |  |  | PNCP4 |  | PNCP4 |
| 1835-5 | Overhead Conductors and Devices - Secondary |  | dp | SNCP | SNCP4 | ccs | x | SNCP4 | ccs |  |  |  | SNCP4 |  | SNCP4 |
| 1840 | Underground Conduit |  | dp | DDNCP |  |  |  |  |  |  |  |  |  |  |  |
| 1840-3 | Underground Conduit - Bulk Delivery Delivery | Land and Buildings | dp | BCP | BCP12 |  |  | BCP12 |  |  |  | BCP12 |  |  | BCP12 |
| 1840-4 | Underground Conduit Primary | Land and Buildings | dp | PNCP | PNCP4 | CCP | $x$ | PNCP4 | CCP |  |  |  | PNCP4 |  | PNCP4 |
| 1840-5 | Underground Conduit Secondary | Land and Buildings | dp | SNCP | SNCP4 | ccs | x | SNCP4 | ccs |  |  |  | SNCP4 |  | SNCP4 |
| 1845 | Underground Conductors and Devices | Land and Buildings | dp | DDNCP |  |  |  |  |  |  |  |  |  |  |  |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery | TS Primary Above 50 | dp | BCP | BCP12 |  |  | BCP12 |  |  |  | BCP12 |  |  | BCP12 |
| 1845-4 | Underground Conductors and Devices - Primary | DS | dp | PNCP | PNCP4 | CCP | $x$ | PNCP4 | CCP |  |  |  | PNCP4 |  | PNCP4 |
| 1845-5 | Underground Conductors and Devices - Secondary | Other Distribution Assets | dp | SNCP | SNCP4 | CCS | x | SNCP4 | cCS |  |  |  | SNCP4 |  | SNCP4 |
| 1850 | Line Transformers | Poles, Wires | dp | LTNCP | LTNCP4 | CCLT | x | LTNCP4 | CCLT |  |  |  | LTNCP4 |  | LTNCP4 |
| 1855 | Services | Services and Meters | dp |  |  | cWCS |  |  | cWCs |  |  |  |  |  |  |
| 1860 | Meters | Services and Meters | dp |  |  | cwmc |  |  | cwme |  |  |  |  |  |  |
| 1905 | Land | Land and Buildings | gp |  |  |  |  |  |  | NFAECC |  |  |  |  |  |
| 1906 | Land Rights | Land and Buildings | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1908 | Buildings and Fixtures | General Plant | gp |  |  |  |  |  |  | NFAECC |  |  |  |  |  |
| 1910 | Leasehold Improvements | General Plant | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1915 | Office Furniture and Equipment | Equipment | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1920 | Computer Equipment Hardware | IT Assets | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1925 | Computer Software | IT Assets | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1930 | Transportation Equipment | Equipment | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1935 | Stores Equipment | Equipment | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1940 | Tools, Shop and Garage Equipment | Equipment | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1945 | Measurement and Testing Equipment | Equipment | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1950 | Power Operated Equipment | Equipment | gp |  |  |  |  |  |  | NFAECC |  |  |  |  |  |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  | Allocation Demand Related | Allocation Customer Related | $\begin{gathered} \text { Allocation } \\ \text { A\&G } \\ \text { Related } \end{gathered}$ | $\left\|\begin{array}{c} \text { Allocation } \\ \text { Misc } \\ \text { Related } \end{array}\right\|$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account $\#$ | Accounts | Explanations | Grouping for Sheet 01 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& G ID | Misc ID | cp | ncp | non-demand | FINAL |
| 1955 | Communication Equipment | Equipment | gp |  |  |  |  |  |  | NFAECC |  |  |  |  |  |
| 1960 | Miscellaneous Equipment | Equipment | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1970 | Load Management Controls Customer Premises | Other Distribution Assets | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1975 | Load Management Controls Utility Premises | Other Distribution Assets | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1980 | System Supervisory Equipment | Other Distribution Assets | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1990 | Other Tangible Property | Other Distribution Assets | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1995 | Contributions and Grants Credit | Contributions and Grants | co |  | Break out | Breakout |  | Break out | Breakout |  |  |  |  |  |  |
| 2005 | Property Under Capital Leases | Other Distribution Assets | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 2010 | Electric Plant Purchased or Sold | Other Distribution Assets Assets | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 2105 | Accum. Amortization of Electric Utility Plant Property, Plant, \& Equipment | Accumulated Amortization | accum dep |  | Break out | Breakout |  | Break out | Breakout |  |  |  |  |  |  |
| 2120 | Accumulated Amortization of Electric Utility Plant Intangibles | Accumulated Amortization | accum dep |  | Break out | Breakout |  | Break out | Breakout |  |  |  |  |  |  |
| 3046 | Balance Transferred From Income | Equity | N |  |  |  |  |  |  |  | NFA |  |  |  |  |
|  | blank row |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4080 | Distribution Services Revenue | Distribution Services Revenue | CREV |  |  |  |  |  |  | CREV |  |  |  |  |  |
| 4082 | Retail Services Revenues | Other Distribution Revenue | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4084 | Service Transaction Requests (STR) Revenues | Other Distribution Revenue | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4086 | sss Admin Charge | Other Distribution Revenue | mi |  |  |  |  |  |  |  | CCA |  |  |  |  |
| 4090 | Electric Services Incidental to Energy Sales | Other Distribution Revenue | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4205 | Interdepartmental Rents | Other Distribution Revenue | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4210 | Rent from Electric Property | Other Distribution Revenue | mi |  |  |  |  |  |  |  | POLE |  |  |  |  |
| 4215 | Other Utility Operating Income | Other Distribution Revenue | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4220 | Other Electric Revenues | Other Distribution Revenue | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4225 | Late Payment Charges | Late Payment Charges | mi |  |  |  |  |  |  |  | LPHA |  |  |  |  |
| 4235 | Miscellaneous Service Revenues | Specific Service Charges | mi |  |  |  |  |  |  |  |  |  |  |  |  |
| 4235-1 | Account Set Up Charges | Specific Service Charges | mi |  |  |  |  |  |  |  | cWNB |  |  |  |  |
| 4235-90 | Miscellaneous Service Revenues - Residual | Specific Service Charges | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4240 | Provision for Rate Refunds | Other Distribution Revenue | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4245 | Government Assistance Directly Credited to Income | Other Distribution Revenue | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4305 | Regulatory Debits | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4310 | Regulatory Credits | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4315 | Revenues from Electric Plant Leased to Others | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  | Allocation Demand Related | Allocation Customer Related | Allocation A\&G Related | $\left\|\begin{array}{c} \text { Allocation } \\ \text { Misc } \\ \text { Related } \end{array}\right\|$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account $\#$ | Accounts | Explanations | Grouping for Sheet 01 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& G ID | Misc ID | cp | ncp | non-demand | FINAL |
| 4320 | Expenses of Electric Plant Leased to Others | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4325 | Revenues from Merchandise, Jobbing, Etc. | Other Income \& Deductions | mi |  |  |  |  |  |  |  | O\&M |  |  |  |  |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4335 | Profits and Losses from Financial Instrument Hedges | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4340 | Profits and Losses from Financial Instrument Investments | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4345 | Gains from Disposition of Future Use Utility Plant | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4350 | Losses from Disposition of Future Use Utility Plant | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4355 | Gain on Disposition of Utility and Other Property | Other Income \& Deductions | mi |  |  |  |  |  |  |  | 0\&M |  |  |  |  |
| 4360 | Loss on Disposition of Utility and Other Property | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4365 | Gains from Disposition of Allowances for Emission | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4370 | Losses from Disposition of Allowances for Emission Revenues from Non-Utility | Other Income \& Deductions Other Income \& | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4375 | Revenues from Non-Utility Operations | Other Income Deductions | mi |  |  |  |  |  |  |  | O\&M |  |  |  |  |
| 4380 | Expenses of Non-Utility Operations | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4390 | Miscellaneous NonOperating Income | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4395 | Rate-Payer Benefit Including Interest | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4405 | Interest and Dividend Income | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4415 | Equity in Earnings of Subsidiary Companies | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4705 | Power Purchased | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | CEN EWMP |  |  |  |  |  |
| 4708 | Charges-WMS | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | CEN EWMP |  |  |  |  |  |
| 4710 | Cost of Power Adjustments | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | CEN EWMP |  |  |  |  |  |
| 4712 | Charges-One-Time | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | CEN EWMP |  |  |  |  |  |
| 4714 | Charges-NW | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | CEN |  |  |  |  |  |
| 4715 | System Control and Load Dispatching | Other Power Supply Expenses | cop |  |  |  |  |  |  | CEN EWMP |  |  |  |  |  |
| 4716 | Charges-CN | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | CEN |  |  |  |  |  |
| 4730 | Rural Rate Assistance Expense | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | CEN EWMP |  |  |  |  |  |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  | $\begin{gathered} \text { Allocation } \\ \text { Demand } \\ \text { Related } \end{gathered}$ | Allocation Customer Related | $\begin{gathered} \text { Allocation } \\ \text { A\&G } \\ \text { Related } \end{gathered}$ | Allocation Misc Related |  |  |  |  |
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| USoA Account $\#$ | Accounts | Explanations | Grouping for Sheet 01 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& GID | Misc ID | cp | ncp | non-demand | FINAL |
| 4750 | Charges-LV | Power Supply <br> Expenses (Working <br> Capital) | cop |  |  |  |  |  |  | CEN |  |  |  |  |  |
| 4751 | Charges - Smart Metering Entity | Power Supply Expenses (Working Capital) | cop |  |  | 4751 C |  |  | 4751 C |  |  |  |  |  |  |
| 5005 | Operation Supervision and Engineering | Operation (Working Capital) | di | 1815-1855 D | 1815-1855 D | 1815-1855 C | $x$ | 1815-1855 D | 1815-1855 C |  |  |  |  | 1815-1855 D | 1815-1855 D |
| 5010 | Load Dispatching | Operation (Working Capital) | di | 1815-1855 D | 1815-1855 D | 1815-1855 C | $x$ | 1815-1855 D | 1815-1855 C |  |  |  |  | 1815-1855 D | 1815-1855 D |
| 5012 | Station Buildings and Fixtures Expense | Operation (Working Capital) | di | 1808 D | 1808 D | 1808 C |  | 1808 D | 1808 C |  |  |  |  | 1808 D | 1808 D |
| 5014 | Transformer Station Equipment - Operation Labour | Operation (Working Capital) | di | 1815 D | 1815 D | 1815 C |  | 1815 D | 1815 C |  |  |  |  | 1815 D | 1815 D |
| 5015 | Transformer Station <br> Equipment - Operation <br> Supplies and Expenses | Operation (Working Capital) | di | 1815 D | 1815 D | 1815 C |  | 1815 D | 1815 C |  |  |  |  | 1815 D | 1815 D |
| 5016 | Distribution Station <br> Equipment - Operation <br> Labour | Operation (Working Capital) | di | 1820 D | 1820 D | 1820 C |  | 1820 D | 1820 C |  |  |  |  | 1820 D | 1820 D |
| 5017 | Distribution Station <br> Equipment - Operation <br> Supplies and Expenses | Operation (Working Capital) | di | 1820 D | 1820 D | 1820 C |  | 1820 D | 1820 C |  |  |  |  | 1820 D | 1820 D |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour | Operation (Working Capital) | di | 1830 \& 1835 | 8830 \& 1835 | 1830 \& 1835 C | x | 830 \& 1835 | 1830 \& 1835 C |  |  |  |  | 1830 \& 1835 | 1830 \& 1835 D |
| 5025 | Overhead Distribution Lines <br> \& Feeders - Operation <br> Supplies and Expenses | Operation (Working Capital) | di | 1830 \& 1835 | 1830 \& 183518 | 1830 \& 1835 c | x | 830 \& 1835 | 1830 \& 1835 C |  |  |  |  | 1830 \& 1835 | 1830 \& 1835 D |
| 5030 | Overhead Subtransmission Feeders - Operation | $\begin{aligned} & \text { Operation (Working } \\ & \text { Capital) } \end{aligned}$ | di | 1830 \& 1835 | 1830 \& 1835 | 1830 \& 1835 C |  | 830 \& 1835 | 1830 \& 1835 C |  |  |  |  | 1830 \& 1835 | 1830 \& 1835 D |
| 5035 | Overhead Distribution Transformers- Operation | Operation (Working Capital) | di | 1850 D | 1850 D | 1850 C | x | 1850 D | 1850 C |  |  |  |  | 1850 D | 1850 D |
| 5040 | Underground Distribution Lines and Feeders Operation Labour | Operation (Working Capital) | di | 1840 \& 1845 | ¢840 \& 1845 | 1840 \& 1845 C | x | 840 \& 1845 | 1840 \& 1845 C |  |  |  |  | 1840 \& 1845 | 1840 \& 1845 D |
| 5045 | Underground Distribution Lines \& Feeders - Operation Supplies \& Expenses | Operation (Working Capital) | di | 1840 \& 1845 | ¢840 \& 1845 | 1840 \& 1845 C | x | 840 \& 1845 | 1840 \& 1845 C |  |  |  |  | 1840 \& 1845 | 1840 \& 1845 D |
| 5050 | Underground <br> Subtransmission Feeders - <br> Operation | Operation (Working Capital) | di | 1840 \& 1845 | ¢840 \& 1845 | 1840 \& 1845 C |  | 840 \& 1845 | 1840 \& 1845 C |  |  |  |  | 1840 \& 1845 | 1840 \& 1845 D |
| 5055 | Underground Distribution Transformers - Operation | Operation (Working Capital) | di | 1850 D | 1850 D | 1850 C | x | 1850 D | 1850 C |  |  |  |  | 1850 D | 1850 D |
| 5065 | Meter Expense | $\begin{aligned} & \text { Operation (Working } \\ & \text { Capital) } \end{aligned}$ | cu |  |  | cWMc |  |  | cwmc |  |  |  |  |  |  |
| 5070 | Customer Premises Operation Labour | Operation (Working Capital) | cu |  |  | CCA |  |  | CCA |  |  |  |  |  |  |
| 5075 | Customer Premises Materials and Expenses | $\begin{aligned} & \text { Operation (Working } \\ & \text { Capital) } \end{aligned}$ | cu |  |  | CCA |  |  | CCA |  |  |  |  |  |  |
| 5085 | Miscellaneous Distribution Expense | Operation (Working Capital) | di | 1815-1855 D | 1815-1855 D | 1815-1855 C | $x$ | 1815-1855 D | 1815-1855 C |  |  |  |  | 1815-1855 D | 1815-1855 D |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | Operation (Working Capital) | di | 1840 \& 1845 | 8840 \& 1845 | 1840 \& 1845 C | x | 840 \& 1845 | 1840 \& 1845 C |  |  |  |  | 1840 \& 1845 | 1840 \& 1845 D |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid | Operation (Working Capital) | di | 1830 \& 1835 | 1830 \& 1835 | 1830 \& 1835 C | x | 830 \& 1835 | 1830 \& 1835 C |  |  |  |  | 1830 \& 1835 | 1830 \& 1835 D |
| 5096 | Other Rent | $\begin{aligned} & \text { Operation (Working } \\ & \text { Capital) } \end{aligned}$ | di |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5105 | Maintenance Supervision and Engineering | Maintenance (Working Capital) | di | 1815-1855 D | 1815-1855 D | 1815-1855 C | x | 1815-1855 0 | 1815-1855 C |  |  |  |  | 1815-1855 D | 1815-1855 D |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  | $\begin{gathered} \text { Allocation } \\ \text { Demand } \\ \text { Related } \end{gathered}$ | Allocation Customer Related | $\begin{gathered} \text { Allocation } \\ \text { A\&G } \\ \text { Related } \end{gathered}$ | $\begin{gathered} \text { Allocation } \\ \text { Misc } \\ \text { Related } \end{gathered}$ |  |  |  |  |
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| USoA Account $\#$ | Accounts | Explanations | Grouping for Sheet 01 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& G ID | Misc ID | cp | ncp | non-demand | FINAL |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations | Maintenance (Working Capital) | di | 1808 D | 1808 D | 1808 C |  | 1808 D | 1808 C |  |  |  |  | 1808 D | 1808 D |
| 5112 | Maintenance of Transformer Station Equipment | Maintenance (Working Capital) | di | 1815 D | 1815 D | 1815 C |  | 1815 D | 1815 C |  |  |  |  | 1815 D | 1815 D |
| 5114 | Maintenance of Distribution Station Equipment | Maintenance (Working Capital) | di | 1820 D | 1820 D | 1820 C |  | 1820 D | 1820 C |  |  |  |  | 1820 D | 1820 D |
| 5120 | Maintenance of Poles, Towers and Fixtures | Maintenance (Working Capital) | di | 1830 D | 1830 D | 1830 C | $\times$ | 1830 D | 1830 C |  |  |  |  | 1830 D | 1830 D |
| 5125 | Maintenance of Overhead Conductors and Devices | Maintenance <br> (Working Capital) | di | 1835 D | 1835 D | 1835 C | x | 1835 D | 1835 C |  |  |  |  | 1835 D | 1835 D |
| 5130 | Maintenance of Overhead Services | $\begin{aligned} & \text { Maintenance } \\ & \text { (Working Capital) } \end{aligned}$ | di | 1855 D | 1855 D | 1855 C |  | 1855 D | 1855 C |  |  |  |  | 1855 D | 1855 D |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | Maintenance (Working Capital) | di | 1830 \& 1835 | 830 \& 1835 | 1830 \& 1835 C | x | 830 \& 1835 | 1830 \& 1835 C |  |  |  |  | 1830 \& 1835 | 30 \& 1835 D |
| 5145 | Maintenance of Underground Conduit | Maintenance (Working Capital) | di | 1840 D | 1840 D | 1840 C | x | 1840 D | 1840 C |  |  |  |  | 1840 D | 1840 D |
| 5150 | Maintenance of Underground Conductors and Devices | Maintenance (Working Capital) | di | 1845 D | 1845 D | 1845 C | x | 1845 D | 1845 C |  |  |  |  | 1845 D | 1845 D |
| 5155 | Maintenance of Underground Services | Maintenance <br> (Working Capital) | di | 1855 D | 1855 D | 1855 C |  | 1855 D | 1855 C |  |  |  |  | 1855 D | 1855 D |
| 5160 | Maintenance of Line Transformers | Maintenance (Working Capital) | di | 1850 D | 1850 D | 1850 C | x | 1850 D | 1850 C |  |  |  |  | 1850 D | 1850 D |
| 5175 | Maintenance of Meters | Maintenance (Working Capital) | cu | 1860 D | 1860 D | 1860 C |  | 1860 D | 1860 C |  |  |  |  | 1860 D | 1860 D |
| 5305 | Supervision | Billing and Collection (Working Capital) | cu |  |  | CWnB |  |  | cWnB |  |  |  |  |  |  |
| 5310 | Meter Reading Expense | Billing and <br> Collection (Working <br> Capital) | cu |  |  | CWMR |  |  | CWMR |  |  |  |  |  |  |
| 5315 | Customer Billing | Billing and Collection (Working Capital) | cu |  |  | CWNB |  |  | CWNB |  |  |  |  |  |  |
| 5320 | Collecting | Billing and Collection (Working Capital) | cu |  |  | CWNB |  |  | CWNB |  |  |  |  |  |  |
| 5325 | Collecting- Cash Over and Short | Billing and Collection (Working Capital) | cu |  |  | cWnB |  |  | CWnB |  |  |  |  |  |  |
| 5330 | Collection Charges | Billing and <br> Collection (Working <br> 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 |  |  |  |  |  |  | 0\&M |  |  |  |  |  |
| 5415 | Energy Conservation | Community Relations - CDM (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5420 | Community Safety Program | Community Relations (Working Capital) | ad |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  | Allocation Demand Related | Allocation Customer Related | $\begin{gathered} \text { Allocation } \\ \text { A\&G } \\ \text { Related } \end{gathered}$ | $\begin{gathered} \text { Allocation } \\ \text { Misc } \\ \text { Related } \end{gathered}$ |  |  |  |  |
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| USoA Account $\#$ | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& G ID | Misc ID | cp | ncp | non-demand | FINAL |
| 5425 | Miscellaneous Customer Service and Informational Expenses | Community Relations (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5505 | Supervision | Other Distribution Expenses | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5510 | Demonstrating and Selling Expense | Other Distribution Expenses | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5515 | Advertising Expense | Advertising Expenses | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5520 | Miscellaneous Sales Expense | Other Distribution Expenses | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5605 | Executive Salaries and Expenses | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5610 | Management Salaries and Expenses | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5615 | General Administrative Salaries and Expenses | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5620 | Office Supplies and Expenses | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5625 | Administrative Expense Transferred Credit | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5630 | Outside Services Employed | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5635 | Property Insurance | Insurance Expense (Working Capital) | ad |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 5640 | Injuries and Damages | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5645 | Employee Pensions and Benefits | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5650 | Franchise Requirements | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5655 | Regulatory Expenses | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5660 | General Advertising Expenses | $\begin{aligned} & \text { Advertising } \\ & \text { Expenses } \end{aligned}$ | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5665 | Miscellaneous General Expenses | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5670 | Rent | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5675 | Maintenance of General Plant | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5680 | Electrical Safety Authority Fees | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5685 | Independent Market Operator Fees and Penalties | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |


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

## 2021 Cost Allocation Model

EB-2020-0048
Sheet E5 Reconciliation Worksheet - For May 31 filing
$\frac{\text { Details: }}{\text { The worksheet below shows reconciliation of costs included and excluded in the Trial Balance. }}$

| $\begin{array}{\|c} \text { Account \# } \\ \text { Uco } \end{array}$ | Accounts | Financial Statement | $\left\|\begin{array}{c}\text { Financial Statement - Asset } \\ \text { Break Out includes Acc } \\ \text { Dep and Contributed } \\ \text { Capital }\end{array}\right\|$ | Adjusted TB | Excluded from coss | Excluded | Included | Balance in 05 | Difference | Balance in 04 Summary | Difference |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1608 | Franchises and Consents | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1805 | Land |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1805-1 | Land Station $>50 \mathrm{kV}$ |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1805-2 | Land Station < 50 kV |  | \$293,875 | \$293,875 |  | \$0 | \$293,875 | \$293,875 | \$0 | \$293,875 | \$0 |
| 1806 | Land Rights |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1806-1 | Land Rights Station $>50 \mathrm{kV}$ |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1806-2 | Land Rights Station < 50 kV |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1808 | Buildings and Fixtures |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1808-1 | Buildings and Fixtures $>50 \mathrm{kV}$ |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1808-2 | Buildings and Fixtures < 50 KV |  | \$6,086,005 | \$6,086,005 |  | \$0 | \$6,086,005 | \$6,086,005 | \$0 | \$6,086,005 | \$0 |
| 1810 | Leasehold Improvements |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1810-1 | Leasehold Improvements $>50 \mathrm{kV}$ |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1810-2 | Leasehold Improvements $<50 \mathrm{kV}$ <br> Transformer Station Equipment - Normally |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820 | Primary below 50 kV |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) |  |  |  |  |  |  |  |  |  |  |
| 1820-1 | Primary below 50 kV (Buk) ${ }^{\text {Distribution Station Equipment - Normally }}$ |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820-2 | Primary below 50 kV (Primary) <br> Distribution Station Equipment - Normally |  | \$27,938,447 | \$27,938,447 |  | \$0 | \$27,938,447 | \$27,938,447 | \$0 | \$27,938,447 | \$0 |
| 1820-3 | Primary below 50 kV (Wholesale Meters) |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1825 | Storage Battery Equipment |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1825-1 | Storage Battery Equipment > 50 kV |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | $\$ 0$ | \$0 |
| 1825-2 | Storage Battery Equipment < 50 kV |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1830 | Poles, Towers and Fixtures Poles, Towers and Fixtures |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1830-3 | Subtransmission Bulk Delivery |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1830-4 | Poles, Towers and Fixtures - Primary |  | \$24,179,915 | \$24,179,915 |  | \$0 | \$24,179,915 | \$24,179,915 | \$0 | \$24,179,915 | \$0 |
| 1830-5 | Poles, Towers and Fixtures - Secondary |  | \$30,340,750 | \$30,340,750 |  | \$0 | \$30,340,750 | \$30,340,750 | \$0 | \$30,340,750 | \$0 |
| 1835 | Overhead Conductors and Devices |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1835-3 | Overhead Conductors and Devices Subtransmission Bulk Delivery |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1835-4 | Overhead Conductors and Devices - Primary Overhead Conductors and Devices - |  | \$16,447,959 | \$16,447,959 |  | \$0 | \$16,447,959 | \$16,447,959 | \$0 | \$16,447,959 | \$0 |
| 1835-5 | Secondary |  | \$11,382,767 | \$11,382,767 |  | \$0 | \$11,382,767 | \$11,382,767 | \$0 | \$11,382,767 | \$0 |
| 1840 | Underground Conduit |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1840-3 | Underground Conduit - Bulk Delivery |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1840-4 | Underground Conduit - Primary |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1840-5 | Underground Conduit - Secondary |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1845 | Underground Conductors and Devices Underground Conductors and Devices - Bulk |  |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1845-3 | Delivery |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |


| $\underset{\text { Account\# }}{\text { USOA }}$ | Accounts | Financial Statement | $\|$Financial Statement - Asset <br> Break Out includes Acc <br> Dep and Contributed <br> Capital | Adjusted TB | Excluded from coss | Excluded | Included | Balance in 05 | Difference | Balance in O 4 Summary | Difference |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1845-4 | Underground Conductors and Devices Primary <br> Underground Conductors and Devices - |  | \$32,387,160 | \$32,387,160 |  | \$0 | \$32,387,160 | \$32,387,160 | \$0 | \$32,387,160 | \$0 |
| 1845-5 | Secondary |  | \$30,869,011 | \$30,869,011 |  | \$0 | \$30,869,011 | \$30,869,011 | \$0 | \$30,869,011 | \$0 |
| 1850 | Line Transformers |  | \$69,483,527 | \$69,483,527 |  | \$0 | \$69,483,527 | \$69,483,527 | \$0 | \$69,483,527 | \$0 |
| 1855 | Services |  |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1860 | Meters |  | \$14,692,050 | \$14,692,050 |  | \$0 | \$14,692,050 | \$14,692,050 | \$0 | \$14,692,050 | \$0 |
| 1905 | Land | \$0 | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1906 | Land Rights | \$0 | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1908 | Buildings and Fixtures | \$0 | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1910 | Leasehold Improvements | \$0 | \$1,427,705 | \$1,427,705 |  | \$0 | \$1,427,705 | \$1,427,705 | \$0 | \$1,427,705 | \$0 |
| 1915 | Office Furniture and Equipment | \$0 | \$800,129 | \$800,129 |  | \$0 | \$800,129 | \$800,129 | \$0 | \$800,129 | \$0 |
| 1920 | Computer Equipment - Hardware | \$0 | \$4,761,726 | \$4,761,726 |  | \$0 | \$4,761,726 | \$4,761,726 | \$0 | \$4,761,726 | \$0 |
| 1925 | Computer Software | \$0 | \$2,748,223 | \$2,748,223 |  | \$0 | \$2,748,223 | \$2,748,223 | \$0 | \$2,748,223 | \$0 |
| 1930 | Transportation Equipment | \$0 | \$5,841,219 | \$5,841,219 |  | \$0 | \$5,841,219 | \$5,841,219 | \$0 | \$5,841,219 | \$0 |
| 1935 | Stores Equipment | \$0 | \$90,767 | \$90,767 |  | \$0 | \$90,767 | \$90,767 | \$0 | \$90,767 | \$0 |
| 1940 | Tools, Shop and Garage Equipment | \$0 | \$2,793,042 | \$2,793,042 |  | \$0 | \$2,793,042 | \$2,793,042 | \$0 | \$2,793,042 | \$0 |
| 1945 | Measurement and Testing Equipment | \$0 | \$1,313,545 | \$1,313,545 |  | \$0 | \$1,313,545 | \$1,313,545 | \$0 | \$1,313,545 | \$0 |
| 1950 | Power Operated Equipment | \$0 | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1955 | Communication Equipment | \$0 | \$936,287 | \$936,287 |  | \$0 | \$936,287 | \$936,287 | \$0 | \$936,287 | \$0 |
| 1960 | Miscellaneous Equipment | \$0 | \$242,998 | \$242,998 |  | \$0 | \$242,998 | \$242,998 | \$0 | \$242,998 | \$0 |
| 1970 | Load Management Controls - Customer Premises | \$0 | \$107,035 | \$107,035 |  | \$0 | \$107,035 | \$107,035 | \$0 | \$107,035 | \$0 |
| 1975 | Load Management Controls - Utility |  |  |  |  |  |  |  |  |  |  |
|  | Premises | \$0 | \$2,366,234 | \$2,366,234 |  | \$0 | \$2,366,234 | \$2,366,234 | \$0 | \$2,366,234 | \$0 |
| 1980 | System Supervisory Equipment | \$0 | \$293,582 | \$293,582 |  | \$0 | \$293,582 | \$293,582 | \$0 | \$293,582 | \$0 |
| 1990 | Other Tangible Property | \$0 | \$4,136,705 | \$4,136,705 |  | \$0 | \$4,136,705 | \$4,136,705 | \$0 | \$4,136,705 | \$0 |
| 1995 | Contributions and Grants - Credit | (\$52,573,338) | \$0 | (\$52,573,338) |  | \$0 | (\$52,573,338) | (\$52,573,338) | \$0 | (\$52,573,338) | (\$0) |
| 2005 | Property Under Capital Leases | \$0 | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2010 | Electric Plant Purchased or Sold | \$0 | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2105 | Accum. Amortization of Electric Utility Plant Property, Plant, \& Equipment | $(\$ 101,876,850)$ |  | \#\#\#\#\#\#\#\#\#\#\# |  | \$0 | \#\#\#\#\#\#\#\#\#\# | (\$101,876,850) | \$0 | \#\#\#\#\#\#\#\#\#\#\# | (\$3) |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles | (\$206,835) |  | (\$206,835) |  | \$0 | (\$206,835) | (\$206,835) | \$0 | (\$206,835) |  |
| 3046 | Balance Transferred From Income Balance | (\$5,025,821) |  | (\$5,025,821) |  | \$0 | (\$5,025,821) | (\$5,025,821) | \$0 | (\$5,025,821) | \$0 |
| 4080 | Distribution Services Revenue | (\$27,350,082) |  | (\$27,350,082) |  | \$0 | (\$27,350,082) | (\$27,350,082) | \$0 | (\$27,350,082) | \$0 |
| 4082 | Retail Services Revenues | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4084 | Service Transaction Requests (STR) |  |  |  |  |  |  |  |  |  |  |
| 4086 | Revenues SSS Admin Charge | \$0 $(\$ 197,418)$ |  | \$0 $(\$ 197,418)$ |  | $\begin{aligned} & \$ 0 \\ & \$ 0 \end{aligned}$ | $\begin{array}{r} \$ 0 \\ (\$ 197,418) \end{array}$ | $\begin{array}{r} \$ 0 \\ (\$ 197,418) \end{array}$ | \$0 $\$ 0$ | $\begin{array}{r} \$ 0 \\ (\$ 197.418) \end{array}$ | \$0 $\$ 0$ |
| 4090 | Electric Services Incidental to Energy Sales | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4205 | Interdepartmental Rents | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4210 | Rent from Electric Property | (\$345,505) |  | (\$345,505) |  | \$0 | $(\$ 345,505)$ | $(\$ 345,505)$ | \$0 | $(\$ 345,505)$ | \$0 |
| 4215 | Other Utility Operating Income | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4220 | Other Electric Revenues | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4225 | Late Payment Charges | (\$257,473) |  | (\$257,473) |  | \$0 | (\$257,473) | (\$257,473) | \$0 | (\$257,473) | \$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 | (\$66,213) |  | (\$66,213) |  | \$0 | (\$66,213) | ( $\$ 66,213$ ) | \$0 | (\$66,213) | \$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 |  |
| 4325 | Revenues from Merchandise, Jobbing, Etc. | (\$191,174) |  | (\$191,174) |  | \$0 | (\$191,174) | (\$191,174) | \$0 | (\$191,174) | \$0 |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. | \$190,405 |  | \$190,405 |  | \$0 | \$190,405 | \$190,405 | \$0 | \$190,405 | \$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 | \$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 |  | so | \$0 | \$0 | \$0 | \$0 | \$0 |



| USOA Account \# | Accounts | Financial Statement | $\left\lvert\, \begin{gathered} \text { Financial Statement - Asset } \\ \text { Break Out includes Acc } \\ \text { Dep and Contributed } \\ \text { Capital } \end{gathered}\right.$ | Adjusted TB | Excluded from coss | Excluded | Included | Balance in 05 | Difference | Balance in 04 Summary | Difference |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5125 | Maintenance of Overhead Conductors and Devices | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5130 | Maintenance of Overhead Services | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5135 | Overhead Distribution Lines and Feeders - |  |  |  |  |  |  |  |  |  |  |
|  | Right of Way | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5145 | Maintenance of Underground Conduit | \$257,931 |  | \$257,931 |  | \$0 | \$257,931 | \$257,931 | \$0 | \$257,931 | \$0 |
| 5150 | Maintenance of Underground Conductors and Devices | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5155 | Maintenance of Underground Services | \$55,899 |  | \$55,899 |  | \$0 | \$55,899 | \$55,899 | \$0 | \$55,899 | \$0 |
| 5160 | Maintenance of Line Transformers | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5175 | Maintenance of Meters | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5305 | Supervision | \$145,880 |  | \$145,880 |  | \$0 | \$145,880 | \$145,880 | \$0 | \$145,880 | \$0 |
| 5310 | Meter Reading Expense | \$469,314 |  | \$469,314 |  | \$0 | \$469,314 | \$469,314 | \$0 | \$469,314 | \$0 |
| 5315 | Customer Billing | \$1,228,072 |  | \$1,228,072 |  | \$0 | \$1,228,072 | \$1,228,072 | \$0 | \$1,228,072 | \$0 |
| 5320 | Collecting | \$274,283 |  | \$274,283 |  | \$0 | \$274,283 | \$274,283 | \$0 | \$274,283 | \$0 |
| 5325 | Collecting- Cash Over and Short | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5330 | Collection Charges | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5335 | Bad Debt Expense | \$455,536 |  | \$455,536 |  | \$0 | \$455,536 | \$455,536 | \$0 | \$455,536 | \$0 |
| 5340 | Miscellaneous Customer Accounts Expenses | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5405 | Supervision | \$160,738 |  | \$160,738 |  | \$0 | \$160,738 | \$160,738 | \$0 | \$160,738 | \$0 |
| 5410 | Community Relations - Sundry | \$190,417 |  | \$190,417 |  | \$0 | \$190,417 | \$190,417 | \$0 | \$190,417 | \$0 |
| 5415 | Energy Conservation | \$125,863 |  | \$125,863 |  | \$0 | \$125,863 | \$125,863 | \$0 | \$125,863 | \$0 |
| 5420 | Community Safety Program | \$189,161 |  | \$189,161 |  | \$0 | \$189,161 | \$189,161 | \$0 | \$189,161 | \$0 |
| 5425 | Miscellaneous Customer Service and Informational Expenses | \$887,263 |  | \$887,263 |  | \$0 | \$887,263 | \$887,263 | \$0 | \$887,263 | \$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 | \$896,531 |  | \$896,531 |  | \$0 | \$896,531 | \$896,531 | \$0 | \$896,531 | \$0 |
| 5610 | Management Salaries and Expenses | \$1,027,496 |  | \$1,027,496 |  | \$0 | \$1,027,496 | \$1,027,496 | \$0 | \$1,027,496 | \$0 |
| 5620 | Office Supplies and Expenses | \$614,377 |  | \$614,377 |  | \$0 | \$614,377 | \$614,377 | \$0 | \$1,046,099 | \$0 |
| 5625 | Administrative Expense Transferred Credit | $(\$ 182,972)$ |  | $(\$ 182,972)$ |  | \$0 | $(\$ 182,972)$ | $(\$ 182,972)$ | \$0 | $(\$ 182,972)$ | \$0 |
| 5630 | Outside Services Employed | \$264,795 |  | \$264,795 |  | \$0 | \$264,795 | \$264,795 | \$0 | \$264,795 | \$0 |
| 5635 | Property Insurance | \$101,364 |  | \$101,364 |  | \$0 | \$101,364 | \$101,364 | \$0 | \$101,364 | \$0 |
| 5640 | Injuries and Damages | \$213,691 |  | \$213,691 |  | \$0 | \$213,691 | \$213,691 | \$0 | \$213,691 | \$0 |
| 5645 | Employee Pensions and Benefits | \$998,898 |  | \$998,898 |  | \$0 | \$998,898 | \$998,898 | \$0 | \$998,898 | \$0 |
| 5650 | Franchise Requirements | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5655 | Regulatory Expenses | \$415,032 |  | \$415,032 |  | \$0 | \$415,032 | \$415,032 | \$0 | \$415,032 | \$0 |
| 5660 | General Advertising Expenses | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5665 | Miscellaneous General Expenses | \$166,534 |  | \$166,534 |  | \$0 | \$166,534 | \$166,534 | \$0 | \$166,534 | \$0 |
| 5670 | Rent | \$341,964 |  | \$341,964 |  | \$0 | \$341,964 | \$341,964 | \$0 | \$341,964 | \$0 |
| 5675 | Maintenance of General Plant | \$908,764 |  | \$908,764 |  | \$0 | \$908,764 | \$908,764 | \$0 | \$908,764 |  |
| 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 | \$6,134,263 |  | \$6,134,263 |  | \$0 | \$6,134,263 | \$6,134,263 | \$0 | \$6,134,263 | \$0 |
| 5710 | Amortization of Limited Term Electric Plant | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5715 | Amortization of Intangibles and Other Electric Plant | \$82,734 |  | \$82,734 |  | \$0 | \$82,734 | \$82,734 | \$0 | \$82,734 | \$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 |  |
| 5740 | Amortization of Deferred Charges | \$0 |  | \$ ${ }^{\$ 0}$ |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6005 | Interest on Long Term Debt | \$3,113,225 |  | \$3,113,225 |  | \$0 | \$3,113,225 | \$3,113,225 | \$0 | \$3,113,225 | \$0 |
| 6105 | Taxes Other Than Income Taxes | \$152,097 |  | \$152,097 |  | \$0 | \$152,097 | \$152,097 | \$0 | \$152,097 | \$0 |
| 6110 | Income Taxes | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6205-1 | Sub-account LEAP funding | \$34,374 |  | \$34,374 |  | \$0 | \$34,374 | \$34,374 | \$0 | \$34,374 | \$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 | (\$42,951,012) | \$291,960,662 | \#\#\#\#\#\#\#\#\#\#\#\| |  | \$0 | \#\#\#\#\#\#\#\#\#\#\# | \$249,009,649 | \$0 | \#\#\#\#\#\#\#\#\#\#\# | (\$4) |




## Sheet E5 Reconciliation Worksheet - For May 31 filing

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 <br> Step 1: Save this file as "LDCname_Detailed_CA_model_RUN\#.xls" <br> Step 2: Print and submit sheets $16,18, \mathrm{O} 1$, and O 2 within Exhibit 7 of the application

## OPTION \#2 -Rolled Up (Note that the rolled-up version is no longer required in a COS filing.) <br> Step 1: Save this file as "LDCname_Detailed_CA_model_RUN\#.xls" <br> Step 2: Click on the Option 2 Button <br> Step 3: Save this file as "LDCname_RolledUp_CA_model_RUN\#.xls

Current Assets

| 1010 |
| :--- |
| 1020 |


| 1020 |
| :---: |
| 1030 |
| 1040 |

$\qquad$

$968,766)$
2,011

$9,938,208$
$(520,909)$ Interest Special Deposits
Dividend Special Deposits
Other Special Deposits

| 1060 | Term Deposits |
| :---: | :--- |
| 1070 | Current Investments |
| 1100 | Customer Accounts R |

$\qquad$
dye Year
Test Year
Average
-

938,208 | Accounts Receivable - Services |
| :--- |
| Accounts Receivable - Recoverable Work |
| Accounts Receivable - Merchandise, Job | 3,596,497



1104 Accounts Receivable - Merchandise, Jobbing,
(2,969)

| 1110 | Other Accounts Receivable |
| :--- | :--- |
| 1120 | Accrued Utility Revenues |


| 1130 | Accumulated Provision for Uncollectable Accounts -- Credit |  |
| :--- | :--- | :--- |
| 1140 | Interest and Dividends Receivable |  |
| 1150 | Rents Receivable |  |


| 1150 | Ren |
| ---: | :--- |
| 1170 | Not |
| 1180 | Prep |
| 1190 | Misc |
| 1200 | Acc |
| 1210 | an |

totes Receivable
(564,476)

3,596,497
-

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

17,36

|  | 964 |
| ---: | ---: |
|  | 1,1 |
|  | $(5,765$, |
|  |  |

$\square$

| 1340 | Merca |
| :---: | :--- |
| 1350 | Other |
|  |  |
| 1405 | Long |
| 1408 |  |


| $\square$ |  |
| :--- | :--- |
|  |  |
|  |  |



Current Assets

|  |  |
| :--- | :--- |
|  |  |
| 2 |  |
| 2405 | Other Regulatory Liabilities |
| 2410 | Deferred Gains From Disposition |
| 2415 | Unamortized Gain on Reacquired |
| 2425 | Other Deferred Credits |
| 2435 | Accrued Rate-Payer Benefit |
| 2440 | Deferred Revenues |


|  |  |  |
| ---: | ---: | ---: |
|  | 0 | 0 |
|  | 0 | 0 |
|  | 0 | 0 |
|  | 0 | 0 |
|  | 0 | 0 |


| Long Term Debt |  |  |  |
| :--- | :--- | ---: | ---: |
| 2505 | Debentures Outstanding - Long Term Portion | 0 | 0 |
| 2510 | Debenture Advances | 0 | 0 |
| 2515 | Required Bonds | 0 | 0 |
| 2520 | Other Long Term Debt | 0 | 0 |
| 2525 | Term Bank Loans - Long Term Portion | 0 | 0 |
| 2550 | Advances from Associated Companies | $(70,064,000)$ | $(75,064,000)$ |


| 3005 | Common Shares Issued |
| :--- | :--- |
| 3008 | Preference Shares Issued |
| 3010 | Contributed Surplus |
| 3020 | Donations Received |
| 3022 | Devolpment Charges Transferred to Equity |
| 3026 | Capital Stock Held in Treasury |
| 3030 | Miscellaneous Paid-In Capital |
| 3035 | Installments Received on Capital Stock |
| 3040 | Appropriated Retained Earnings |
| 3045 | Unappropriated Retained Earnings |
| 3046 | Balance Transferred From Income |
| 3047 | Appropriations of Retained Earnings - Current Period |
| 3048 | Dividends Payable-Preference Shares |
| 3049 | Dividends Payable-Common Shares |
| 3055 | Adjustment to Retained Earnings |
| 3065 | Unappropriated Undistributed Subsidiary Earnings |
| 3070 | Non Rate-Regulated Utility Shareholders' Equity |
| 3071 | Non Rate-Regulated Utility Shareholders' Equity - Generation Facilities |
| 3080 | Current Taxes - Shareholders' Equity |
| 3081 | Deferred Taxes - Shareholders' Equity |
| 3090 | Accumulated Other Comprehensive Income |


| $(23,063,665)$ | $(23,063,665)$ |
| :---: | :---: |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| $(23,989,684)$ | $(26,171,409)$ |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 2,500,000 | 2,500,000 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |

Sales of Electricity

| 4006 | Residential Energy Sales | (61,090,314) | (62,312,120) |
| :---: | :---: | :---: | :---: |
| 4010 | Commercial Energy Sales | $(14,079,923)$ | $(14,361,522)$ |
| 4015 | Industrial Energy Sales | $(55,626,342)$ | $(56,738,868)$ |
| 4020 | Energy Sales to Large Users | $(765,763)$ | $(781,078)$ |
| 4025 | Street Lighting Energy Sales | $(570,412)$ | $(581,820)$ |
| 4030 | Sentinel Energy Sales | 0 | 0 |
| 4035 | General Energy Sales | 0 | 0 |
| 4040 | Other Energy Sales to Public Authorities | 0 | 0 |
| 4050 | Revenue Adjustment | 31,738,356 | 32,373,123 |
| 4055 | Energy Sales for Resale | 0 | 0 |
| 4060 | Interdepartmental Energy Sales | 0 | 0 |
| 4062 | Billed WMS | $(4,117,580)$ | $(4,199,931)$ |
| 4064 | Billed-One-Time | 0 | 0 |
| 4066 | Billed NW | $(7,627,746)$ | $(7,780,301)$ |
| 4068 | Billed CN | $(6,365,449)$ | $(6,492,758)$ |
| 4075 | LV Charges | 0 | 0 |
| 4076 | Billed SME Charge | $(391,281)$ | $(399,106)$ |
| Revenues From Services - Distribution |  |  |  |
| 4080 | Distribution Services Revenue | $(25,716,790)$ | (27,350,082) |
| 4082 | Retail Services Revenues | 0 | 0 |
| 4084 | Service Transaction Requests (STR) Revenues | 0 | 0 |
| 4086 | SSS Administration Revenue | $(189,782)$ | $(197,418)$ |
| 4090 | Electric Services Incidental to Energy Sales | 0 | 0 |

## Other Operating Revenues

| 4205 | Interdepartmental Rents | 0 | 0 |
| ---: | :--- | ---: | ---: |
| 4210 | Rent from Electric Property | $(200,288)$ | $(345,505)$ |
| 4215 | Other Utility Operating Income | 0 | 0 |
| 4220 | Other Electric Revenues | 0 | 0 |
| 4225 | Late Payment Charges | $(253,938)$ | $(257,473)$ |
| 4230 | Sales of Water and Water Power | 0 | 0 |
| 4235 | Miscellaneous Service Revenues | $(483,894)$ | $(483,271)$ |
| 4240 | Provision for Rate Refunds | 0 | 0 |
| 4245 | Government Assistance Directly Credited to Income | $(21,756)$ | $(66,213)$ |


| 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 | MEI Special Purpose Charge | 0 | 0 |
| 4325 | Revenues from Merchandise, Jobbing, Etc. | $(191,174)$ | $(191,174)$ |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc | 190,405 | 190,405 |
| 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 |
| 4357 | Gain from Retirement of Utility and Other Property | 0 | 0 |
| 4360 | Loss on Disposition of Utility and Other Property | 277,875 | 277,875 |
| 4362 | Loss from Retirement 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 |


| OEB Trial Balance |  | Forecast | Forecast |  |
| :---: | :---: | :---: | :---: | :---: |
| USA | OEB Account Name | 2020 | 2021 | 2020/2021 |
|  |  | Bridge Year | Test Year | Average |
|  | Current Assets |  |  |  |
| 4375 | Revenues from Non-Utility Operations | $(2,988)$ | $(2,988)$ |  |
| 4380 | Expenses of Non-Utility Operations | 0 | 0 |  |
| 4385 | Expenses of Non-Utility Operations | 0 | 0 |  |
| 4390 | Miscellaneous Non-Operating Income | $(149,788)$ | $(149,788)$ |  |
| 4395 | Rate-Payer Benefit Including Interest | 0 | 0 |  |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization | 0 | 0 |  |
| Investment Income |  |  |  |  |
| 4405 | Interest and Dividend Income | $(74,431)$ | $(74,431)$ |  |
| 4410 | Lessor's Net Investment in Finance Lease | 0 | 0 |  |
| 4415 | Equity in Earnings of Subsidiary Companies | 0 | 0 |  |
| 4420 | Share of Profit or Loss of Joint Venture | 0 | 0 |  |
| Other Power Supply Expenses |  |  |  |  |
| 4705 | Power Purchased | 95,184,197 | 97,087,881 |  |
| 4707 | Global Adjustment | 36,948,557 | 37,687,528 |  |
| 4708 | Wms | 4,117,661 | 4,200,014 |  |
| 4710 | Cost of Power Adjustments | $(31,738,356)$ | $(32,373,123)$ |  |
| 4712 | Charges One-Time | 0 | 0 |  |
| 4714 | NW | 7,627,665 | 7,780,218 |  |
| 4715 | System Control and Load Dispatching | 0 | 0 |  |
| 4716 | NCN | 6,365,449 | 6,492,758 |  |
| 4720 | Other Expenses | 0 | 0 |  |
| 4725 | Competition Transition Expense | 0 | 0 |  |
| 4730 | Rural Rate Assistance Expense | 0 | 0 |  |
| 4750 | LV Charges | 0 | 0 |  |
| 4751 | Charges - Smart Metering Entity Charge | 391,281 | 399,106 |  |
| Distribution Expenses - Operation |  |  |  |  |
| 5005 | Operation Supervision and Engineering | 780,948 | 758,715 |  |
| 5010 | Load Dispatching | 0 | 0 |  |
| 5012 | Station Buildings and Fixtures Expense | 50,110 | 51,012 |  |
| 5014 | Transformer Station Equipment - Operation Labour | 0 | 0 |  |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses | 0 | 0 |  |
| 5016 | Distribution Station Equipment - Operation Labour | 0 | 0 |  |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses | 0 | 0 |  |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour | 883,777 | 769,450 |  |
| 5025 | Overhead Distribution Lines and Feeders - Operation Supplies and Expenses | $(473,641)$ | $(499,760)$ |  |
| 5030 | Overhead Subtransmission Feeders - Operation | 0 | 0 |  |
| 5035 | Overhead Distribution Transformers - Operation | 0 | 0 |  |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | 34,451 | 34,821 |  |
| 5045 | Underground Distribution Lines and Feeders - Operation Supplies and Expense: | 6,604 | 6,736 |  |
| 5050 | Underground Subtransmission Feeders - Operation | 0 | 0 |  |
| 5055 | Underground Distribution Transformers - Operation | 0 | 0 |  |
| 5060 | Street Lighting and Signal System Expense | 0 | 0 |  |
| 5065 | Meter Expense | 656,121 | 669,243 |  |
| 5070 | Customer Premises - Operation Labour | 0 | 0 |  |
| 5075 | Customer Premises - Materials and Expenses | 0 | 0 |  |
| 5085 | Miscellaneous Distribution Expense | 125,611 | 64,884 |  |
| 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 |  |
| Distribution Expenses - Maintenance |  |  |  |  |
| 5105 | Maintenance Supervision and Engineering | 143,140 | 128,766 |  |
| 5110 | Maintenance of Structures | 8,344 | 8,510 |  |
| 5112 | Maintenance of Transformer Station Equipment | 0 | 0 |  |
| 5114 | Mtaint Dist Stn Equip | 230,167 | 234,742 |  |
| 5120 | Maintenance of Poles, Towers and Fixtures | 517,479 | 627,499 |  |
| 5125 | Maintenance of Overhead Conductors and Devices | 0 | 0 |  |
| 5130 | Maintenance of Overhead Services | 0 | 0 |  |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | 0 | 0 |  |
| 5145 | Maintenance of Underground Conduit | 252,703 | 257,931 |  |
| 5150 | Maintenance of Underground Conductors and Devices | 0 | 0 |  |
| 5155 | Maintenance of Underground Services | 54,803 | 55,899 |  |
| 5160 | Maintenance of Line Transformers | 0 | 0 |  |
| 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 |  |
| 5195 | Maintenance of Other Installations on Customer Premises | 0 | 0 |  |
| Other Expenses |  |  |  |  |
| 5205 | Purchase of Transmission and System Services | 0 | 0 |  |
| 5210 | Transmission Charges | 0 | 0 |  |
| 5215 | Transmission Charges Recovered | 0 | 0 |  |
| Billing and Collecting |  |  |  |  |
| 5305 | Supervision | 141,910 | 145,880 |  |
| 5310 | Meter Reading Expense | 460,294 | 469,314 |  |
| 5315 | Customer Billing | 1,205,196 | 1,228,072 |  |
| 5320 | Collecting | 269,098 | 274,283 |  |
| 5325 | Collecting - Cash Over and Short | 0 | 0 |  |
| 5330 | Collection Charges | 0 | 0 |  |
| 5335 | Bad Debt Expense | 446,604 | 455,536 |  |
| 5340 | Miscellaneous Customer Accounts Expenses | 0 | 0 |  |
| Community Relations |  |  |  |  |
| 5405 | Supervision | 157,586 | 160,738 |  |
| 5410 | Community Relations - Sundry | 197,191 | 190,417 |  |
| 5415 | Energy Conservation | 123,944 | 125,863 |  |
| 5420 | Community Safety Program | 148,924 | 189,161 |  |
| 5425 | Miscellaneous Customer Service and Informational Expenses | 869,887 | 887,263 |  |


| OEB Trial Balance |  | Forecast | Forecast |  |
| :---: | :---: | :---: | :---: | :---: |
| USA | OEB Account Name | 2020 | 2021 | 2020/2021 |
|  |  | Bridge Year | Test Year | Average |
|  | Current Assets |  |  |  |
| 5505 | Supervision | 0 | 0 |  |
| 5510 | Demonstrating and Selling Expense | 0 | 0 |  |
| 5515 | Advertising Expense | 0 | 0 |  |
| 5520 | Miscellaneous Sales Expense | 0 | 0 |  |
| Administrative and General Expenses |  |  |  |  |
| 5605 | Executive Salaries and Expenses | 955,093 | 896,531 |  |
| 5610 | Management Salaries and Expenses | 1,006,075 | 1,027,496 |  |
| 5615 | General Administrative Salaries and Expenses | 1,077,983 | 1,046,099 |  |
| 5620 | Office Supplies and Expenses | 602,330 | 614,377 |  |
| 5625 | Administrative Expense Transferred-Credit | $(179,384)$ | $(182,972)$ |  |
| 5630 | Outside Services Employed | 259,602 | 264,795 |  |
| 5635 | Property Insurance | 99,377 | 101,364 |  |
| 5640 | Injuries and Damages | 209,501 | 213,691 |  |
| 5645 | OMERS Pensions and Benefits (IAS 19) | 981,032 | 998,898 |  |
| 5646 | Employee Pensions and OPEB (IAS 19) | 0 | 0 |  |
| 5647 | Employee Sick Leave (IAS 19) | 0 | 0 |  |
| 5650 | Franchise Requirements | 0 | 0 |  |
| 5655 | Regulatory Expenses | 152,558 | 415,032 |  |
| 5660 | General Advertising Expenses | 0 | 0 |  |
| 5665 | Miscellaneous Expenses | 163,269 | 166,534 |  |
| 5670 | Rent | 335,259 | 341,964 |  |
| 5672 | Lease Payment Expense | 0 | 0 |  |
| 5675 | Maintenance of General Plant | 891,535 | 908,764 |  |
| 5680 | Electrical Safety Authority Fees | 0 | 0 |  |
| 5681 | MEI Special Purpose Charge | 0 | 0 |  |
| 5685 | Independent Market Operator Fees and Penalties | 0 | 0 |  |
| 5695 | OM\&A Contra Account | 0 | 0 |  |
| Amortization Expense |  |  |  |  |
| 5705 | Amortization Expense - Property, Plant and Equipment | 5,881,374 | 6,134,263 |  |
| 5710 | Amortization of Limited Term Electric Plant | 0 | 0 |  |
| 5715 | Amortization of Intangibles and Other Electric Plant | 82,734 | 82,734 |  |
| 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 |  |
| 5740 | Amortization of Deferred Charges | 0 | 0 |  |
| Interest Expense |  |  |  |  |
| 6005 | Interest on Long Term Debt | 2,271,765 | 2,593,205 |  |
| 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 | 173,126 | 173,126 |  |
| 6040 | Allowance for Borrowed Funds Used During Construction-Credit | $(302,683)$ | $(302,683)$ |  |
| 6042 | Allowance for Other Funds Used During Construction | 0 | 0 |  |
| 6045 | Interest Expense on Capital Lease Obligations | 0 | 0 |  |
| Taxes |  |  |  |  |
| 6105 | Taxes Other Than Income Taxes | 149,114 | 152,097 |  |
| 6110 | Income Taxes | 0 | 0 |  |
| 6115 | Provision for Future Income Taxes | 0 | 0 |  |
| Other Deductions |  |  |  |  |
| 6205 | Donations | 33,916 | 34,374 |  |
| 6210 | Life Insurance | 0 | 0 |  |
| 6215 | Penalties | 0 | 0 |  |
| 6225 | Other Deductions | 0 | 0 |  |
| Unusual Items |  |  |  |  |
| 6305 | Extraordinary Income | 0 | 0 |  |
| 6310 | Extraordinary Deductions | 0 | 0 |  |
| 6315 | Income Taxes, Extraordinary Items | 0 | 0 |  |
| Discontinued Operations |  |  |  |  |
| 6405 | Discontinued Operations - Income/Gains |  |  |  |
| 6410 | Discontinued Operations - Deductions/Losses |  |  |  |
| 6415 | Income Taxes - Discontinued Operations |  |  |  |
| Other Comprehensive Income |  |  |  |  |
| 7005 | Available-for-Sale Financial Asset or Cash Flow Hedge - Other Comp. Income |  |  |  |
| 7010 | Pension Actuarial Gains/Losses/Re-measurement Adj. - Other Comp. Income |  |  |  |
| 7020 | Current Taxes - Other Comprehensive Income |  |  |  |
| 7025 | Deferred Taxes - Other Comprehensive Income |  |  |  |
| 7030 | Miscellaneous - Other Comprehensive Income |  |  |  |
| Other Accounts |  |  |  |  |
| TOTAL |  | 0 | 0 |  |


| 2020 | 2021 <br> Test Yr |
| ---: | ---: |

## REVENUE REQUIREMENT

| 8,048 | 8,139 |
| ---: | ---: |
| 14,029 | 14,294 |
| 5,964 | 6,217 |
| 0 | 0 |
| 28,040 | 28,650 |

OM\&A Expenses 4,294
6,217
AILS (note: uses Grossed-Up Amount 2015 Forward)
Service Revenue Requirement

| Less Revenue Offsets |  |  |
| :---: | :---: | :---: |
| Specific Service Charges | 582 | 771 |
| LatePayment | 254 | 257 |
| Other Distribution Income (SSS Admin Fee) | 190 | 197 |
| Other Income and Deductions | 74 | 74 |
|  | 1,100 | 1,300 |
| Base Revenue Requirement (Distribution) | 26,940 | 27,350 |
| Actual / Forecast Distribution Revenue (excl SSS Admin) | 25,717 | 27,350 |
| Excess / (Shortfall) | $(1,224)$ | 0 |
| Excess / (Shortfall) \% | (4.8)\% | 0.0\% |
| Transformer Allowance Gross Revenue Requirement for rates | 207 | 205 |
|  | 27,147 | 27,555 |
|  |  | 1.5\% |

## WORKING CAPITAL ALLOWANCE

| Distribution Expenses |  |  |  |
| :---: | :---: | :---: | :---: |
| Distribution Expenses - Operation |  | 2,064 | 1,855 |
| Distribution Expenses - Maintenance |  | 1,207 | 1,313 |
| Billing and Collecting |  | 2,523 | 2,573 |
| Community Relations |  | 1,498 | 1,553 |
| Administrative and General Expenses |  | 6,554 | 6,813 |
| Taxes Other than Income Taxes (eg. Property Taxes) |  | 149 | 152 |
| Other Deductions (review coding) |  | 34 | 34 |
| Forecast |  |  |  |
| Total Eligible Distribution Expenses |  | 14,029 | 14,294 |
| Power Supply Expenses |  | 118,896 | 121,274 |
| Total Working Capital Expenses |  | 132,925 | 135,568 |
| Working Capital Allowance Rate |  | 9.37\% | 7.50\% |
| Working Capital Allowance |  | 12,455 | 10,168 |
|  | Capex | 16,593 | 14,449 |
| RATE BASE CALCULATION |  |  |  |
| Fixed Assets Opening Balance |  | 122,921 | 133,293 |
| Fixed Assets Closing Balance |  | 133,293 | 141,314 |
| Average Fixed Asset Balance for Year |  | 128,107 | 137,304 |
| Working Capital Allowance |  | 12,455 | 10,168 |
| Rate Base |  | 140,562 | 147,471 |
| Regulated Rate of Return |  | 5.73\% | 5.52\% |
| Regulated Return on Capital |  | 8,048 | 8,139 |
| Deemed Interest Expense |  | 2,987 | 3,113 |
| Deemed Return on Equity |  | 5,060 | 5,026 |
| RATES OF RETURN |  |  |  |
| Deemed Portion |  |  |  |
| Long-Term Debt |  | 56.00\% | 56.00\% |
| Short-Term Debt |  | 4.00\% | 4.00\% |
| Equity |  | 40.00\% | 40.00\% |

Effective Rate
Long-Term Debt
Short-Tern Debt
Return On Equity
Regulated Rate of Return

# Highlighted cells are effective rates per "Debt \& Capital Structure" tak 



| Noemed Long-Term Debt (56\%) | 78,715 | 82,584 |
| :--- | ---: | ---: |

Deemed Short-Term Debt (4\%)
Deemed Total Debt ( $60 \%$ )
Actual Long-Term Debt
Actual Debt as \% of Rate Base

| 78,715 | 82,584 |
| ---: | ---: |
| 5,622 | 5,899 |
| 84,337 | 88,483 |


| 70,064 | 75,064 |
| ---: | ---: |
| $50 \%$ | $51 \%$ |

$50 \% \quad 51 \%$

| LEAP FUNDING - 0.12\% of Service Revenue Requirement | $0.12 \%$ | $0.12 \%$ |
| :--- | ---: | ---: |
|  | $\$ 33,648$ | $\$ 34,380$ |
| Paste Values here (feed LEAP cell in Detailed Trial Balance) ===> | 33,916 | 34,374 |




## To be Prorated

| 1995 | Contributed Capital -1995 | $(\$ 49,648,616)-$ using 2 year avg |
| :--- | :--- | ---: |
| 2440 | Deferred Revenues | $(\$ 2,924,723)-$ using 2 year avg |

Need to show our FA at gross level. Therefore add back capital contribution.

Total kWhs from Load Forecast
Total kWs from Load Forecast

Total kWs from Load Forecast
Deficiency/sufficiency ( RRWF 8. cell F51)
1,075,667,737
1,107,288
(\$1,431,472)
\$1,299,981

| Forecast kWh |  |
| :--- | ---: |
| Residential | $496,495,068$ |
| GS < 50 kW | $128,706,195$ |
| GS 50 to 999 kW (I1 \& I4) | $328,035,469$ |
| GS 1,000 to 4,999 kW (I2) | $76,465,711$ |
| Large Use (I3) | $38,878,939$ |
| Street Lighting | $4,555,628$ |
| Sentinel Lights | 24,360 |
| USL | $2,506,367$ |
| TOTAL | $1,075,667,737$ |
|  |  |
| Forecast kW |  |
| Residential |  |
| GS < 50 kW |  |
| GS 50 to 999 kW (I1 \& I4) | 0 |
| GS 1,000 to 4,999 kW (I2) | 0 |
| Large Use (I3) | 182,411 |
| Street Lighting | 86,319 |
| Sentinel Lights | 12,698 |
| USL | 81 |
| TOTAL | 0 |

## Forecast kW, included in CDEM, of customers

## receiving line transformer allowance

Residential
GS < 50 kW
GS 50 to 999 kW (11 \& I4)
81,760
GS 1,000 to 4,999 kW (I2)
181,618
Large Use (I3)
Street Lighting
USL
Sentinel Lights
TOTAL
341,916

## Forecast kWh - WMP

Residential
GS < 50 kW
GS 50 to 999 kW (I1 \& I4)
GS 1,000 to $4,999 \mathrm{~kW}$ (I2)
Large Use (I3)
Street Lighting
Sentinel Lights
USL
TOTAL

| Source: Master Working File <br> Transformer Allowance | $\underline{\mathbf{2 0 2 1}}$ <br> Forecast |
| :--- | ---: | ---: |

Source: 2019 billed usage for WMP, taken from CIS

| Account: $96645-2$ | $3,099,506$ |
| :--- | :--- |
| Account: $104314-3$ | $3,434,373$ |
|  | $6,533,879$ |


| Bad Debt Data |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 10 | Total | Residential |  | $\frac{2}{\text { Gs } 50 \mathrm{kw}}$ |  | Gs 1,000 to $0,999 \mathrm{~kW}$ (12) | ${ }_{\text {Large Use (3) }}$ | Street Lighting | ust | $\underset{\substack{\text { Sentinel } \\ \text { Logts }}}{\text { ent }}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | Residential |  |  | Industial (GS5000 |  |  |  |  |  |
|  |  | ${ }^{2017}$ |  |  |  |  |  |  |  |  |  |
|  |  | ${ }_{\text {AVEEAGE }} 20019$ |  |  |  |  | (1000\% |  |  |  |  |


|  |  |
| :---: | :---: |
|  |  |
| Gs $5010999 \mathrm{kw} \mathrm{(1184)}$ |  |
|  |  |
| Street Sighing | 14,391 |
| Stion |  |

T Total Number of Customes who receive transtomer allownance-2020 actual as of Feb ERTH Stat code Quern
T Total Number of Customes who receive transtomer allownance-2020 actual as of Feb ERTH Stat code Quern

| Row Labels | Sum of bliled_amt sind | Sum of count Residenial |  |
| :---: | :---: | :---: | :---: |
| ${ }_{\text {A4 }}$ |  |  | 19.00 |
| ${ }_{12}^{11}$ | $\underbrace{(3,785.508)}$ |  | ${ }_{1}^{11.00}$ |
|  | (e) | 1300 Street Lishing |  |
| Ciand Toal | (14.64.69) |  | 3100 |





[^3]| Residenial |  |  |  |  | Average- |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 78\% | 78\%\% | 70\% | ${ }_{8}^{8 \%}$ | 81\% |  |
|  | (9\%\% | ¢ | 9\%\% | 10\% | 10\% | 2\% |
| Llare Sse (13) | \%\% | \%\% | 1\% | - ${ }^{-1 \%}$ | \%\% | \% |
| Sentine Li | \%\% | \% | \%\% | \%\% | \%\% | \% |
|  | 100\% | 100\% | 100\% | 100\% |  |  |


|  |  | 204,734 |
| :---: | :---: | :---: |
|  | ${ }^{5}$ |  |
|  | $\stackrel{5}{8}$ |  |
| Stare See (3) |  |  |
| Steet Ligh | s |  |
| ust | $\frac{5}{5}$ | ${ }^{25,47}$ |

ssod on Count as of Jon

| Meter Types | $\begin{aligned} & \text { Cost per } \\ & \text { Meter } \\ & \text { (Installed) } \end{aligned}$ |  |  | (essotion | GS 1,000 to <br>  <br> A2) |  | Stroet LIghting | Sentinel Lights | usL |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Stiole | S 250 | 70 |  |  |  |  |  |  |  | Sticte |
|  |  |  |  |  |  |  |  |  |  |  |
| updated) <br> Three-phase - No demand | ${ }_{5}^{5} \quad \frac{450}{850}$ | 118 |  |  |  |  |  |  |  |  |
| Sent |  |  |  |  |  |  |  |  |  |  |
|  | crer |  |  |  |  |  |  |  |  |  |
|  | s 1.000 |  |  |  | 7 |  |  |  |  | Smant |
|  | S 12000 |  |  | 31 |  |  |  |  |  |  |
|  | 15000 |  |  |  |  | 2 |  |  |  |  |
|  |  | ${ }_{\text {chese }}^{53}$ | ${ }_{1}^{1.382}$ | 1 |  |  |  |  |  | Semen w |
|  |  | ${ }_{34}$ |  |  |  |  |  |  |  |  |
| Erineltert | 1,760 |  |  |  |  |  |  |  |  |  |
| Smatnoese - - ¢raseono | \% ${ }_{5}^{850}$ | ${ }^{15}$ | 2218 | 42 |  |  |  |  |  | Froeer |
|  | s 460 |  | 269 | 480 |  |  |  |  |  |  |
| Smen fesemammilic | s 1,700 | ${ }^{8}$ | ${ }_{269} 21$ | 480 |  |  |  |  |  | Snat Men |
| Ster | ${ }_{8000}^{200}$ | ${ }^{78}$ |  |  |  |  |  |  |  |  |
| ${ }^{\text {60,56 }}$ |  | ${ }_{5} 5,374$ | 4.110 | ${ }_{55}$ |  |  | meara |  |  |  |
|  | $\xrightarrow[\substack{\text { checke } \\ \text { Varance }}]{\text { and }}$ |  |  |  |  |  |  |  |  |  |

## Data below feeds from "Input to CA model" Tab of CA LOAD Profile Model, this feeds TAB "I8 Demand Data" Tab.

## CA Load Profile Model

| Customer Classes |  | Total | Residential | GS < 50 kW | GS>50-1000kW | Intermediate Use $1000-5000 \mathrm{~kW}$ | Large User $>5000 \mathrm{~kW}$ | Street Lighting | Sentinel Lighting | USL |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| CO-INCIDENT PEAK (kW) |  |  |  |  |  |  |  |  |  |  |
| 1 CP |  |  |  |  |  |  |  |  |  |  |
| Total Sytem CP | DCP1 | 196,337 | 106,822 | 19,569 | 53,567 | 8,336 | 6,418 | 1,045 | 6 | 575 |
| 4 CP |  |  |  |  |  |  |  |  |  |  |
| Total Sytem CP | DCP4 | 753,733 | 410,802 | 72,532 | 207,269 | 39,054 | 19,148 | 3,168 | 17 | 1,743 |
| 12 CP |  |  |  |  |  |  |  |  |  |  |
| Total Sytem CP | DCP12 | 2,043,829 | 1,082,842 | 203,844 | 567,515 | 117,240 | 61,337 | 7,104 | 38 | 3,909 |
| NON CO_INCIDENT PEAK (kW) |  |  |  |  |  |  |  |  |  |  |
| 1 NCP <br> Classification NCP from Load Data |  |  |  |  |  |  |  |  |  |  |
| Provider | DNCP1 | 219,744 | 113,882 | 23,981 | 60,637 | 12,676 | 6,905 | 1,069 | 6 | 588 |
| 4 NCP |  |  |  |  |  |  |  |  |  |  |
| Provider | DNCP4 | 827,971 | 429,052 | 94,714 | 221,606 | 48,630 | 27,355 | 4,252 | 23 | 2,339 |
| 12 NCP <br> Classification NCP from Load Data |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |


[^0]:    Example: Weighting Factor for Services:
    Assume that the amount recorded in 1855 for a typical residential customer is $\$ 1,000$.
    Assume that there are 500 customers in the GS>50 class.
    Assume that 100 of them are industrial customers served by a single span of overhead conductor. The amount remaining on the books in Account 1855 is $\$ 500$, though the current cost of replacing the service including labour would be much larger.

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

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

[^2]:    | Street Lighting Adjustment Factors |  |
    | :--- | :--- |
    | Primary | 25.8443 | | Primary | 25.8443 |
    | :--- | ---: |
    | Line Transformer | 25.8443 |

[^3]:    

