

**Copy from Master Working File**

|                             |        |
|-----------------------------|--------|
| Service Revenue Requirement | 28,650 |
| Less: Revenue Offsets       | 1,300  |

**Transformer Ownership Allowance**

| Description                       | 2020 Bridge    |                    | 2021 Test      |                    |
|-----------------------------------|----------------|--------------------|----------------|--------------------|
|                                   | kW             | \$                 | kW             | \$                 |
| GS 50 To 999 KW                   | 82,562         | (\$49,537)         | 81,760         | (\$49,056)         |
| GS Intermediate 1,000 To 4,999 KW | 183,259        | (\$109,955)        | 181,618        | (\$108,971)        |
| Large Use                         | 78,538         | (\$47,123)         | 78,538         | (\$47,123)         |
| <b>Total</b>                      | <b>344,359</b> | <b>(\$206,615)</b> | <b>390,046</b> | <b>(\$205,149)</b> |

|                                   |                 |                 |
|-----------------------------------|-----------------|-----------------|
| <b>Transformer Allowance rate</b> | <b>(\$0.60)</b> | <b>(\$0.60)</b> |
|-----------------------------------|-----------------|-----------------|

| Forecast Data For 2021 Test Year Projection    |                  |                           |
|--|------------------|---------------------------|
| Sum of Quantity                                |                  |                           |
| Class  | Unit of Measure  | 2021 Test Year Normalized |
| Residential                                    | # of Customers   | 56,190                    |
|  | kWh              | 496,495,068               |
| General Service Less Than 50 KW                | # of Customers   | 4,269                     |
|  | kWh              | 128,706,195               |
| General Service 50 To 999 KW                   | # of Customers   | 535                       |
|  | kW               | 825,711                   |
|  | kWh              | 328,035,469               |
| General Service Intermediate 1,000 To 4,999 KW | # of Customers   | 13                        |
|  | kW               | 182,480                   |
|  | kWh              | 76,465,711                |
| Large Use                                      | # of Customers   | 1                         |
|  | kW               | 86,319                    |
|  | kWh              | 38,878,939                |
| Street Lighting                                | # of Customers   | 14,391                    |
|  | kW               | 12,698                    |
|  | kWh              | 4,555,628                 |
| Sentinel Lighting                              | # of Connections | 22                        |
|  | kW               | 81                        |
|  | kWh              | 24,360                    |
| Unmetered Scattered Load                       | # of Connections | 273                       |
|  | kW               |                           |
|  | kWh              | 2,506,367                 |
| Total Check                                    | # of Connections |                           |
|  | # of Cust/Con    | 75,694                    |
|  | kW               | 1,107,288                 |
|  | kWh              | 1,075,667,737             |

**Copy from Cost Allocation File, Tab "O1 Revenue to cost |RR"**

Should be Zero

|   | 1            | 2            | 3                         | 4           | 5                         | 6              | 7            | 8               | 9       |          |
|---|--------------|--------------|---------------------------|-------------|---------------------------|----------------|--------------|-----------------|---------|----------|
|   | Residential  | GS <50       | GS 50 to 999 kW (I1 & I4) | GS> 50-TOU  | GS 1,000 to 4,999 kW (I2) | Large Use (I3) | Street Light | Sentinel Lights | USL     |          |
| <b>Line 40 ==&gt;</b> Revenue Requirement (includes NI) | \$28,650,063 | \$19,194,323 | \$3,112,011               | \$4,932,042 | \$0                       | \$566,937      | \$272,554    | \$492,347       | \$1,998 | \$77,850 |
| <b>Line 19 ==&gt;</b> Miscellaneous Revenue (mi)        | \$1,299,981  | \$930,934    | \$123,475                 | \$157,083   | \$0                       | \$23,482       | \$9,544      | \$52,238        | \$125   | \$3,099  |
| <b>Line 75 ==&gt;</b> REVENUE TO EXPENSES STATUS QUO%   | 100.00%      | 96.30%       | 111.42%                   | 98.49%      | 0.00%                     | 107.58%        | 103.95%      | 177.16%         | 123.27% | 93.55%   |

**Copy from Cost Allocation File, Tab "O2 Fixed Charge |Floor|Ceiling"**

|  | 1       | 2       | 3       | 4 | 5        | 6        | 7      | 8      | 9       |
|--|---------|---------|---------|---|----------|----------|--------|--------|---------|
| Monthly Fixed Charge Min. & Max. Worksheet (O2)          |         |         |         |   |          |          |        |        |         |
| <b>Line 16 ==&gt;</b> Minimum Fixed                      | \$8.94  | \$17.62 | \$66.16 | 0 | \$96.74  | \$470.22 | \$0.00 | \$0.48 | \$4.70  |
| <b>Line 17 ==&gt;</b> Ceiling Fixed Charge From CA Model | \$16.03 | \$24.05 | \$76.57 | 0 | \$101.93 | \$479.34 | \$2.52 | \$7.59 | \$10.22 |

| Revenue Requirement Inputs     |    | 2021       |
|--------------------------------|----|------------|
| Service Revenue Requirement    | \$ | 28,650,062 |
| Less: Revenue Offsets          | \$ | 1,299,981  |
| Total Base Revenue Requirement | \$ | 27,350,082 |
| Addback Transformer Allowances | \$ | 205,149    |
| Gross Revenues For Rates       | \$ | 27,555,231 |
| LV Charges                     |    |            |

| Transformer Ownership Allowance   |             |             |
|-----------------------------------|-------------|-------------|
| Description                       | 2020 Bridge |             |
|                                   | kW          | \$          |
| GS 50 To 999 KW                   | 82,562      | (\$49,537)  |
| GS Intermediate 1,000 To 4,999 KW | 183,259     | (\$109,955) |
| Large Use                         | 78,538      | (\$47,123)  |
| Total                             | 344,359     | (\$206,615) |
| Transformer Allowance rate        | (\$0.60)    |             |
| Description                       | 2021 Test   |             |
|                                   | kW          | \$          |
| GS 50 To 999 KW                   | 81,760      | (\$49,056)  |
| GS Intermediate 1,000 To 4,999 KW | 181,618     | (\$108,971) |
| Large Use                         | 78,538      | (\$47,123)  |
| Total                             | 341,916     | (\$205,149) |
| Transformer Allowance rate        | (\$0.60)    |             |

| Load Forecast Data For 2021 Test Year Projection |                               |  |
|--|-------------------------------|--|
| Class  | Unit of Measure               | 2021 Test Year Normalized                  |
| Residential                                      | # of Customers<br>kWh         | 56,190<br>496,495,068                      |
| GS Less Than 50 KW                               | # of Customers<br>kWh         | 4,269<br>128,706,195                       |
| GS 50 To 999 KW                                  | # of Customers<br>kW<br>kWh   | 535<br>825,711<br>328,035,469              |
| GS Intermediate 1,000 To 4,999 KW                | # of Customers<br>kW<br>kWh   | 13<br>182,480<br>76,465,711                |
| Large Use  | # of Customers<br>kW<br>kWh   | 1<br>86,319<br>38,878,939                  |
| Street Lighting                                  | # of Customers<br>kW<br>kWh   | 14,391<br>12,698<br>4,555,628              |
| Sentinel Lighting                                | # of Connections<br>kW<br>kWh | 22<br>81<br>24,360                         |
| Unmetered Scattered Load                         | # of Connections<br>kW<br>kWh | 273<br>0<br>2,506,367                      |
|  | # of Connections<br>kWh       |  |
| Total Check                                      | # of Cust/Con<br>kW<br>kWh    | 75,694<br>1,107,288<br>1,075,667,737       |
|  |                               | (75,694)<br>(1,107,288)<br>(1,075,667,737) |

**Cost Allocation Model**

| Class                             | Revenue Requirement - 2021 Cost Allocation Model - Line 40 from O1 in CA | Miscellaneous Revenue Allocated from 2021 Cost Allocation Model - Line 19 from O1 in CA | Check Revenue Cost Ratios from 2021 Cost Allocation Model - Line 75 from O1 in CA |
|-----------------------------------|--|---|---|
| Residential                       | 19,194,323   | 930,934   | 96.3%   |
| GS Less Than 50 KW                | 3,112,011  | 123,475   | 111.4%  |
| GS 50 To 999 KW                   | 4,932,042  | 157,083   | 98.5%   |
| GS Intermediate 1,000 To 4,999 KW | 566,937  | 23,482  | 107.6%  |
| Large Use                         | 272,554  | 9,544   | 103.9%  |
| Street Lighting                   | 492,347  | 52,238  | 177.2%  |
| Sentinel Lighting                 | 1,998  | 125   | 123.3%  |
| Unmetered Scattered Load          | 77,850   | 3,099   | 93.6%   |
| <b>TOTAL</b>                      | <b>28,650,063</b>  | <b>1,299,981</b>  |   |

| Minimum Fixed - from Monthly Fixed Charge Min. & Max. Worksheet (O2) | Ceiling Fixed Charge - from Monthly Fixed Charge Min. & Max. Worksheet (O2) |
|--|---|
| \$8.94   | \$16.03   |
| \$17.62  | \$24.05   |
| \$66.16  | \$76.57   |
| \$96.74  | \$101.93  |
| \$470.22   | \$479.34  |
| \$0.00   | \$2.52  |
| \$0.48   | \$7.59  |
| \$4.70   | \$10.22   |

**Forecast Revenue for 2021 Test Year Based on 2020 Rates**

Deficiency

| Class                             | Annual kWh           | Annual kW For Dx | Annualized Customers | Annualized Connections | Monthly Fixed Charge Previous Year | Volumetric Charge Previous Year | Fixed Distribution Revenue | Variable Distribution Revenue | Dist. Rev. Including Transformer | Transformer Allowance | Dist. Rev. Excluding Transformer | At Existing Rates % |
|-----------------------------------|----------------------|------------------|----------------------|------------------------|------------------------------------|---------------------------------|----------------------------|-------------------------------|----------------------------------|-----------------------|----------------------------------|---------------------|
| Residential                       | 496,495,068          |                  | 674,277              |                        | 24.67                              | 0.0000                          | 16,634,415                 | 0                             | 16,634,415                       |                       | 16,634,415                       | 64.18%              |
| GS Less Than 50 KW                | 128,706,195          |                  | 51,230               |                        | 17.39                              | 0.0177                          | 890,884                    | 2,278,100                     | 3,168,984                        |                       | 3,168,984                        | 12.23%              |
| GS 50 To 999 KW                   | 328,035,469          | 825,711          | 6,423                |                        | 58.43                              | 4.9998                          | 375,296                    | 4,128,389                     | 4,503,684                        | 49,056                | 4,454,629                        | 17.19%              |
| GS Intermediate 1,000 To 4,999 KW | 76,465,711           | 182,480          | 153                  |                        | 1,227.87                           | 2.6132                          | 187,864                    | 476,857                       | 664,721                          | 108,971               | 555,750                          | 2.14%               |
| Large Use                         | 38,878,939           | 86,319           | 12                   |                        | 9,343.15                           | 2.2526                          | 112,118                    | 194,443                       | 306,560                          | 47,123                | 259,438                          | 1.00%               |
| Street Lighting                   | 4,555,628            | 12,698           |                      | 172,696                | 2.11                               | 32.5022                         | 364,389                    | 412,707                       | 777,096                          |                       | 777,096                          | 3.00%               |
| Sentinel Lighting                 | 24,360               | 81               |                      | 262                    | 5.88                               | 8.4045                          | 1,539                      | 677                           | 2,216                            |                       | 2,216                            | 0.01%               |
| Unmetered Scattered Load          | 2,506,367            |                  |                      | 3,276                  | 4.87                               | 0.0200                          | 15,954                     | 50,127                        | 66,082                           |                       | 66,082                           | 0.25%               |
|                                   | <b>1,075,667,737</b> | <b>1,107,288</b> | <b>732,095</b>       | <b>176,234</b>         |                                    |                                 | <b>18,582,460</b>          | <b>7,541,299</b>              | <b>26,123,759</b>                | <b>205,149</b>        | <b>25,918,610</b>                | <b>100%</b>         |

(1,636,621)

**2020 Bridge Year - Distribution Revenue Rates**

| Customer Class                    | Fixed Charges |          | Volumetric Charges |        |
|-----------------------------------|---------------|----------|--------------------|--------|
|                                   | Connect-ion   | Customer | kW                 | kWh    |
| Residential                       |               | 24.67    |                    | 0.0000 |
| GS Less Than 50 KW                |               | 17.39    |                    | 0.0177 |
| GS 50 To 999 KW                   |               | 58.43    | 4.9998             |        |
| GS Intermediate 1,000 To 4,999 KW |               | 1,227.87 | 2.6132             |        |
| Large Use                         |               | 9,343.15 | 2.2526             |        |
| Street Lighting                   | 2.11          |          | 32.5022            |        |
| Sentinel Lighting                 | 5.88          |          | 8.4045             |        |
| Unmetered Scattered Load          | 4.87          |          |                    | 0.0200 |
|                                   |               |          |                    |        |
|                                   |               |          |                    |        |

## 2021 Cost Allocation Based Calculations

CHECK  
Should be  
0

| Class                             | Revenue Requirement - 2021 Cost Allocation Model - Line 40 from O1 in CA | 2021 Base Revenue Allocated based on Proportion of Revenue at Existing Rates | Miscellaneous Revenue Allocated from 2021 Cost Allocation Model - Line 19 from O1 in CA | Total Revenue     | Revenue Cost Ratio | Check Revenue Cost Ratios from 2021 Cost Allocation Model - Line 75 from O1 in CA | Proposed Revenue to Cost Ratio | Proposed Revenue  | Miscellaneous Revenue | Proposed Base Revenue | Board Target Low | Board Target High |
|-----------------------------------|--|--|---|-------------------|--------------------|---|--------------------------------|-------------------|-----------------------|-----------------------|------------------|-------------------|
| Residential                       | 19,194,323   | 17,553,126   | 930,934   | 18,484,060        | 96.3%              | 96.3%   | 97.7%                          | 18,762,294        | 930,934               | 17,831,360            | 85%              | 115%              |
| GS Less Than 50 KW                | 3,112,011  | 3,344,005  | 123,475   | 3,467,480         | 111.4%             | 111.4%  | 111.4%                         | 3,467,480         | 123,475               | 3,344,006             | 80%              | 120%              |
| GS 50 To 999 KW                   | 4,932,042  | 4,700,655  | 157,083   | 4,857,738         | 98.5%              | 98.5%   | 98.5%                          | 4,857,738         | 157,083               | 4,700,655             | 80%              | 120%              |
| GS Intermediate 1,000 To 4,999 KW | 566,937  | 586,444  | 23,482  | 609,926           | 107.6%             | 107.6%  | 107.6%                         | 609,926           | 23,482                | 586,444               | 80%              | 120%              |
| Large Use                         | 272,554  | 273,766  | 9,544   | 283,311           | 103.9%             | 103.9%  | 103.9%                         | 283,311           | 9,544                 | 273,766               | 85%              | 115%              |
| Street Lighting                   | 492,347  | 820,015  | 52,238  | 872,253           | 177.2%             | 177.2%  | 120.0%                         | 590,817           | 52,238                | 538,579               | 80%              | 120%              |
| Sentinel Lighting                 | 1,998  | 2,338  | 125   | 2,463             | 123.3%             | 123.3%  | 120.0%                         | 2,398             | 125                   | 2,273                 | 80%              | 120%              |
| Unmetered Scattered Load          | 77,850   | 69,731   | 3,099   | 72,831            | 93.6%              | 93.6%   | 97.7%                          | 76,098            | 3,099                 | 72,999                | 80%              | 120%              |
| <b>TOTAL</b>                      | <b>28,650,063</b>  | <b>27,350,082</b>  | <b>1,299,981</b>  | <b>28,650,062</b> |                    |   |                                | <b>28,650,062</b> | <b>1,299,981</b>      | <b>27,350,082</b>     |                  |                   |

At Range  
Limit

|       |             |
|-------|-------------|
| 0.00% | 12,937,073  |
| 0.00% | 2,877,832   |
| 0.00% | 4,165,794   |
| 0.00% | 438,178     |
| 0.00% | 272,880     |
| 0.00% | Yes 719,443 |
| 0.00% | Yes 59,998  |
| 0.00% | 1,847       |
|       | 21,473,044  |

|            |           |  |      |  |            |
|------------|-----------|--|------|--|------------|
| 28,650,062 | 1,299,981 |  |      |  | 27,350,082 |
| 0          | 0         |  | 0.0% |  | 0          |

**SUMMARY Revenue Cost Ratios from Cost Allocation Model - Line 75 from O1 in CA**

|                                | 2019   | 2021 CA Model | 2021 Proposed |
|--------------------------------|--------|---------------|---------------|
| Residential                    | 96.57% | 96.30%        | 97.75%        |
| GS Less Than 50 KW             | 119.6% | 111.4%        | 111.4%        |
| GS 50 To 999 KW                | 108.3% | 98.5%         | 98.5%         |
| GS Intermediate 1,000-4,999 KW | 101.8% | 107.6%        | 107.6%        |
| Large Use                      | 105.4% | 103.9%        | 103.9%        |
| Street Lighting                | 71.6%  | 177.2%        | 120.0%        |
| Sentinel Lighting              | 110.4% | 123.3%        | 120.0%        |
| Unmetered Scattered Load       | 95.6%  | 93.6%         | 97.7%         |

| Proposed Base Revenue (Col K)     | (2019 Approved)   | 2021              |
|-----------------------------------|-------------------|-------------------|
| Residential                       | 15,847,833        | 17,831,360        |
| GS Less Than 50 KW                | 3,249,235         | 3,344,006         |
| GS 50 To 999 KW                   | 4,617,775         | 4,700,655         |
| GS Intermediate 1,000 To 4,999 KW | 553,492           | 586,444           |
| Large Use                         | 265,143           | 273,766           |
| Street Lighting                   | 789,075           | 538,579           |
| Sentinel Lighting                 | 2,107             | 2,273             |
| Unmetered Scattered Load          | 67,860            | 72,999            |
| <b>TOTAL</b>                      | <b>25,392,522</b> | <b>27,350,082</b> |

| Class                             | 2019 Share    | 2021          |
|-----------------------------------|---------------|---------------|
| Residential                       | 62.4%         | 65.2%         |
| GS Less Than 50 KW                | 12.8%         | 12.2%         |
| GS 50 To 999 KW                   | 18.2%         | 17.2%         |
| GS Intermediate 1,000 To 4,999 KW | 2.18%         | 2.14%         |
| Large Use                         | 1.04%         | 1.00%         |
| Street Lighting                   | 3.11%         | 1.97%         |
| Sentinel Lighting                 | 0.01%         | 0.01%         |
| Unmetered Scattered Load          | 0.27%         | 0.27%         |
| <b>TOTAL</b>                      | <b>100.0%</b> | <b>100.0%</b> |

Increase (Decrease)  
4.5%  
(4.4)%  
(5.5)%  
(1.6)%  
(4.1)%  
(36.6)%  
0.1%  
(0.1)%  
(0.0)%

Daisy chain impact?

**Distribution Rate Allocation Between Fixed & Variable Rates For 2021 Test Year**

| Customer Class                    | Total Net Rev. Requirement | Rev Requirement % | Proposed Fixed Rate | Proposed Variable Rate | Total Fixed Revenue  | Total Variable Revenue | Transformer Allowance | Gross Distribution Revenue |
|-----------------------------------|----------------------------|-------------------|---------------------|------------------------|----------------------|------------------------|-----------------------|----------------------------|
| Residential                       | 17,831,360                 | 65.20%            | 26.45               | \$ -                   | \$ 17,834,628        | -\$ 3,269              |                       | \$ 17,831,360              |
| GS Less Than 50 KW                | 3,344,006                  | 12.23%            | 18.35               | \$ 0.0187              | \$ 940,065           | \$ 2,403,941           |                       | \$ 3,344,006               |
| GS 50 To 999 KW                   | 4,700,655                  | 17.19%            | 61.62               | \$ 5.2729              | \$ 395,785           | \$ 4,304,870           | \$ 49,056             | \$ 4,749,711               |
| GS Intermediate 1,000 To 4,999 KW | 586,444                    | 2.14%             | 1,295.54            | \$ 2.7247              | \$ 198,218           | \$ 388,227             | \$ 108,971            | \$ 695,415                 |
| Large Use                         | 273,766                    | 1.00%             | 9,860.14            | \$ 2.3467              | \$ 118,322           | \$ 155,444             | \$ 47,123             | \$ 320,889                 |
| Street Lighting                   | 538,579                    | 1.97%             | 1.46                | \$ 22.5584             | \$ 252,137           | \$ 286,442             | \$ -                  | \$ 538,579                 |
| Sentinel Lighting                 | 2,273                      | 0.01%             | 6.03                | \$ 8.6243              | \$ 1,578             | \$ 695                 |                       | \$ 2,273                   |
| Unmetered Scattered Load          | 72,999                     | 0.27%             | 5.38                | \$ 0.0221              | \$ 17,625            | \$ 55,373              |                       | \$ 72,999                  |
| <b>TOTAL</b>                      | <b>27,350,082</b>          | <b>100.00%</b>    |                     |                        | <b>\$ 19,758,358</b> | <b>\$ 7,591,724</b>    | <b>\$ 205,149</b>     | <b>\$ 27,555,231</b>       |

Forecast Fixed/Variable Ratios      **71.705%**      **27.551%**      **0.745%**      **100.000%**

|  | 2020 Fixed | 2020 Variable |         |
|--|------------|---------------|---------|
|  | 24.67      | 7.2%          | 0.0000  |
|  | 17.39      | 5.5%          | 0.0177  |
|  | 58.43      | 5.5%          | 4.9998  |
|  | 1,227.87   | 5.5%          | 2.6132  |
|  | 9,343.15   | 5.5%          | 2.2526  |
|  | 2.11       | (30.8)%       | 32.5022 |
|  | 5.88       | 2.6%          | 8.4045  |
|  | 4.87       | 10.5%         | 0.0200  |

0

**Fixed Charge Analysis For 2021 Test Year**

| Customer Class                    | Current Volumetric Split | Current Fixed Charge Split | Total   | Fixed Rate Based on Current Fixed/Variable Revenue Proportions | 2020 Rates From OEB Approved Tariff - Fixed Charge | 2020 Rates From OEB Approved Tariff - Variable Charge | Minimum System with PLCC Adjustment (Ceiling Fixed Charge From CA Model) | Proposed Fixed Charge Split | Proposed Fixed Rate |
|-----------------------------------|--------------------------|----------------------------|---------|--|--|---|--|-----------------------------|---------------------|
| Residential                       | 0.00%                    | 100.00%                    | 100.00% | 26.45  | 24.67  | \$0.0000  | 8.94   | 100.00%                     | 26.45               |
| GS Less Than 50 KW                | 71.89%                   | 28.11%                     | 100.00% | 18.35  | 17.39  | \$0.0177  | 17.62  | 28.11%                      | 18.35               |
| GS 50 To 999 KW                   | 91.58%                   | 8.42%                      | 100.00% | 61.62  | 58.43  | \$4.9998  | 66.16  | 8.42%                       | 61.62               |
| GS Intermediate 1,000 To 4,999 KW | 66.20%                   | 33.80%                     | 100.00% | 1,295.54   | 1,227.87   | \$2.6132  | 96.74  | 33.80%                      | 1,295.54            |
| Large Use                         | 56.78%                   | 43.22%                     | 100.00% | 9,860.14   | 9,343.15   | \$2.2526  | 470.22   | 43.22%                      | 9,860.14            |
| Street Lighting                   | 53.11%                   | 46.89%                     | 100.00% | 1.46   | 2.11   | \$32.5022   | 0.00   | 46.89%                      | 1.46                |
| Sentinel Lighting                 | 30.55%                   | 69.45%                     | 100.00% | 6.03   | 5.88   | \$8.4045  | 0.48   | 69.45%                      | 6.03                |
| Unmetered Scattered Load          | 75.86%                   | 24.14%                     | 100.00% | 5.38   | 4.87   | \$0.0200  | 4.70   | 24.14%                      | 5.38                |
| <b>TOTAL</b>                      |                          |                            |         |  |  |   |  |                             |                     |

| 2019 Interim Update |               | Mid-Point | Proposed | Ceiling Fixed | Minimum Fixed | Mid-Point | Proposed |
|---------------------|---------------|-----------|----------|---------------|---------------|-----------|----------|
| Ceiling Fixed       | Minimum Fixed |           |          |               |               |           |          |
| 16.03               | 8.94          | 12.49     | 26.45    | 16.02         | 8.27          | 12.14     | 21.19    |
| 24.05               | 17.62         | 20.83     | 18.35    | 22.27         | 13.83         | 18.05     | 17.07    |
| 76.57               | 66.16         | 71.37     | 61.62    | 56.74         | 43.10         | 49.92     | 57.37    |
| 101.93              | 96.74         | 99.33     | 1,295.54 | 1.44          | (4.06)        | (1.31)    | 1,205.57 |
| 479.34              | 470.22        | 474.78    | 9,860.14 | 94.67         | 85.30         | 89.99     | 9,173.44 |
| 2.52                | 0.00          | 1.26      | 1.46     | 7.27          | (0.00)        | 3.63      | 2.07     |
| 7.59                | 0.48          | 4.03      | 6.03     | 8.23          | 0.92          | 4.57      | 5.77     |
| 10.22               | 4.70          | 7.46      | 5.38     | 10.77         | 4.58          | 7.68      | 4.78     |

**Summary Fixed Charge Analysis By Year**

| Customer Class                    | 2019 Approved | 2021   |
|-----------------------------------|---------------|--------|
| Residential                       | 87.5%         | 100.0% |
| GS Less Than 50 KW                | 27.0%         | 28.1%  |
| GS 50 To 999 KW                   | 8.1%          | 8.4%   |
| GS Intermediate 1,000 To 4,999 KW | 31.4%         | 33.8%  |
| Large Use                         | 41.5%         | 43.2%  |
| Street Lighting                   | 43.2%         | 46.9%  |
| Sentinel Lighting                 | 66.9%         | 69.5%  |
| Unmetered Scattered Load          | 25.1%         | 24.1%  |

# Proposed Rate Schedule - 2021 Test Year Filing

Turn Rounding On  
Y

## 2021 TEST YEAR - BASE REVENUE DISTRIBUTION RATES

| Customer Class                    | Connection | Customer | kW      | kWh    |
|-----------------------------------|------------|----------|---------|--------|
| Residential                       |            | 26.45    |         | 0.0000 |
| GS Less Than 50 KW                |            | 18.35    |         | 0.0187 |
| GS 50 To 999 KW                   |            | 61.62    | 5.2729  |        |
| GS Intermediate 1,000 To 4,999 KW |            | 1,295.54 | 2.7247  |        |
| Large Use                         |            | 9,860.14 | 2.3467  |        |
| Street Lighting                   | 1.46       |          | 22.5584 |        |
| Sentinel Lighting                 | 6.03       |          | 8.6243  |        |
| Unmetered Scattered Load          | 5.38       |          |         | 0.0221 |
|                                   |            |          |         |        |

| Increase / (Decrease) |          | 2020     | 2020     |
|-----------------------|----------|----------|----------|
| Fixed                 | Variable | Fixed    | Variable |
| 7.2%                  | 0.0%     | 24.67    | 0.0000   |
| 5.5%                  | 5.6%     | 17.39    | 0.0177   |
| 5.5%                  | 5.5%     | 58.43    | 4.9998   |
| 5.5%                  | 4.3%     | 1,227.87 | 2.6132   |
| 5.5%                  | 4.2%     | 9,343.15 | 2.2526   |
| -30.8%                | -30.6%   | 2.11     | 32.5022  |
| 2.6%                  | 2.6%     | 5.88     | 8.4045   |
| 10.5%                 | 10.5%    | 4.87     | 0.0200   |
|                       |          |          |          |
|                       |          |          |          |

Transformer Ownership Credit

(0.6000)

## 2021 TEST YEAR - Low Voltage Distribution Rates

| Customer Class                    | Connection | Customer | kW     | kWh    |
|-----------------------------------|------------|----------|--------|--------|
| Residential                       |            |          |        | 0.0000 |
| GS Less Than 50 KW                |            |          |        | 0.0000 |
| GS 50 To 999 KW                   |            |          | 0.0000 |        |
| GS Intermediate 1,000 To 4,999 KW |            |          | 0.0000 |        |
| Large Use                         |            |          | 0.0000 |        |
| Street Lighting                   |            |          | 0.0000 |        |
| Sentinel Lighting                 |            |          | 0.0000 |        |
| Unmetered Scattered Load          |            |          |        | 0.0000 |
|                                   |            |          |        |        |

| Resulting Rates (rounded) | Master File |          | Difference |          |
|---------------------------|-------------|----------|------------|----------|
|                           | Fixed       | Variable | Fixed      | Variable |
| Residential               | 26.45       | 0.0000   | 0.00       | 0.0000   |
| GS < 50 kW                | 18.35       | 0.0187   | 0.00       | 0.0000   |
| GS 50 to 999 kW (I1 & I4) | 61.62       | 5.2729   | 0.00       | 0.0000   |
| GS 1,000 to 4,999 kW (I2) | 1,295.54    | 2.7247   | 0.00       | 0.0000   |
| Large Use (I3)            | 9,860.14    | 2.3467   | 0.00       | 0.0000   |
| Street Lighting           | 1.46        | 22.5584  | 0.00       | 0.0000   |
| USL                       | 5.38        | 0.0221   | 0.00       | 0.0000   |
| Sentinel Lights           | 6.03        | 8.6243   | 0.00       | 0.0000   |

| Resulting Rates (rounded) | May 15 Rate Design |          | Difference |          |
|---------------------------|--------------------|----------|------------|----------|
|                           | Fixed              | Variable | Fixed      | Variable |
| Residential               | 26.44              | 0.0000   | (0.01)     | 0.0000   |
| GS < 50 kW                | 18.35              | 0.0187   | 0.00       | 0.0000   |
| GS 50 to 999 kW (I1 & I4) | 61.62              | 5.2727   | 0.00       | (0.0002) |
| GS 1,000 to 4,999 kW (I2) | 1,295.49           | 2.7246   | (0.05)     | (0.0001) |
| Large Use (I3)            | 9,859.73           | 2.3466   | (0.41)     | (0.0001) |
| Street Lighting           | 1.48               | 22.6632  | 0.02       | 0.1048   |
| USL                       | 5.41               | 0.0222   | 0.03       | 0.0001   |
| Sentinel Lights           | 6.07               | 8.6789   | 0.04       | 0.0546   |



**RATES SCHEDULE (Part 1)**

*Schedule of Distribution Rates and Charges*

Change %

| Customer Class                           | Item Description             | Unit      | 2021 Rate (\$) | 2020 Act | 2021    |
|--|------------------------------|-----------|----------------|----------|---------|
| <b>Residential</b>                       |                              |           |                |          |         |
|  | Monthly Service Charge       | per month | 26.45          | 24.67    | 7.2%    |
|  | Distribution Volumetric Rate | per kWh   | 0.0000         | 0.0000   | 0.0%    |
|  | Low Voltage Rider            | per kWh   | 0.0000         |          |         |
|  | LRAM and SSM Rate Rider      | per kWh   | 0.0000         |          |         |
| <b>GS Less Than 50 KW</b>                |                              |           |                |          |         |
|  | Monthly Service Charge       | per month | 18.35          | 17.39    | 5.5%    |
|  | Distribution Volumetric Rate | per kWh   | 0.0187         | 0.0177   | 5.6%    |
|  | Low Voltage Rider            | per kWh   | 0.0000         |          |         |
|  | LRAM and SSM Rate Rider      | per kWh   | 0.0000         |          |         |
| <b>GS 50 To 999 KW</b>                   |                              |           |                |          |         |
|  | Monthly Service Charge       | per month | 61.62          | 58.43    | 5.5%    |
|  | Distribution Volumetric Rate | per kW    | 5.2729         | 4.9998   | 5.5%    |
|  | Low Voltage Rider            | per kW    | 0.0000         |          |         |
|  | LRAM and SSM Rate Rider      | per kWh   | 0.0000         |          |         |
| <b>GS Intermediate 1,000 To 4,999 KW</b> |                              |           |                |          |         |
|  | Monthly Service Charge       | per month | 1,295.54       | 1,227.87 | 5.5%    |
|  | Distribution Volumetric Rate | per kW    | 2.7247         | 2.6132   | 4.3%    |
|  | Low Voltage Rider            | per kW    | 0.0000         |          |         |
|  | LRAM and SSM Rate Rider      | per kWh   | 0.0000         |          |         |
| <b>Large Use</b>                         |                              |           |                |          |         |
|  | Monthly Service Charge       | per month | 9,860.14       | 9,343.15 | 5.5%    |
|  | Distribution Volumetric Rate | per kW    | 2.3467         | 2.2526   | 4.2%    |
|  | Low Voltage Rider            | per kW    | 0.0000         |          |         |
|  | LRAM and SSM Rate Rider      | per kW    | 0.0000         |          |         |
| <b>Street Lighting</b>                   |                              |           |                |          |         |
|  | Monthly Service Charge       | per month | 1.46           | 2.11     | (30.8%) |
|  | Distribution Volumetric Rate | per kW    | 22.5584        | 32.5022  | (30.6%) |
|  | Low Voltage Rider            | per kW    | 0.0000         |          |         |
|  | LRAM and SSM Rate Rider      | per kW    | 0.0000         |          |         |
| <b>Sentinel Lighting</b>                 |                              |           |                |          |         |
|  | Monthly Service Charge       | per month | 6.03           | 5.88     | 2.6%    |
|  | Distribution Volumetric Rate | per kW    | 8.6243         | 8.4045   | 2.6%    |
|  | Low Voltage Rider            | per kW    | 0.0000         |          |         |
|  | LRAM and SSM Rate Rider      | per kW    | 0.0000         |          |         |
| <b>Unmetered Scattered Load</b>          |                              |           |                |          |         |
|  | Monthly Service Charge       | per month | 5.38           | 4.87     | 10.5%   |
|  | Distribution Volumetric Rate | per kWh   | 0.0221         | 0.0200   | 10.5%   |
|  | Low Voltage Rider            | per kWh   | 0.0000         |          |         |
|  | LRAM and SSM Rate Rider      | per kWh   | 0.0000         |          |         |



| Proposed Base Revenue             | 2021 Base Revenue Allocated based on Proportion of Revenue at Existing Rates |                            | 2021 Proposed Base Revenue |                            | Share of Base Revenue |                            |
|-----------------------------------|--|----------------------------|----------------------------|----------------------------|-----------------------|----------------------------|
|                                   | Existing Rates   | 2021 Proposed Base Revenue | Existing Rates             | 2021 Proposed Base Revenue | Existing Rates        | 2021 Proposed Base Revenue |
| Residential                       | 17,553,126   | 17,831,360                 | 17,553,126                 | 17,831,360                 | 64.2%                 | 65.2%                      |
| GS Less Than 50 KW                | 3,344,005  | 3,344,006                  | 3,344,005                  | 3,344,006                  | 12.2%                 | 12.2%                      |
| GS 50 To 999 KW                   | 4,700,655  | 4,700,655                  | 4,700,655                  | 4,700,655                  | 17.2%                 | 17.2%                      |
| GS Intermediate 1,000 To 4,999 KW | 586,444  | 586,444                    | 586,444                    | 586,444                    | 2.1%                  | 2.1%                       |
| Large Use                         | 273,766  | 273,766                    | 273,766                    | 273,766                    | 1.0%                  | 1.0%                       |
| Street Lighting                   | 820,015  | 538,579                    | 820,015                    | 538,579                    | 3.0%                  | 2.0%                       |
| Sentinel Lighting                 | 2,338  | 2,273                      | 2,338                      | 2,273                      | 0.0%                  | 0.0%                       |
| Unmetered Scattered Load          | 69,731   | 72,999                     | 69,731                     | 72,999                     | 0.3%                  | 0.3%                       |
|                                   | <u>27,350,082</u>  | <u>27,350,082</u>          | <u>27,350,082</u>          | <u>27,350,082</u>          | <u>100.0%</u>         | <u>100.0%</u>              |

2020 using actual rates and 2021 Load Forecast

## 2021 Test Year Distribution Revenue Reconciliation

| Customer Class                    | Fixed Distribution Revenue | Variable Distribution Revenue | Transformer Allowance Credit | Total Distribution Revenue | Expected             |
|-----------------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|----------------------|
| Residential                       | \$ 17,834,628              | \$ -                          |                              | \$ 17,834,628              | \$ 17,831,360        |
| GS Less Than 50 KW                | \$ 940,065                 | \$ 2,406,806                  |                              | \$ 3,346,871               | \$ 3,344,006         |
| GS 50 To 999 KW                   | \$ 395,785                 | \$ 4,353,890                  | (\$49,056)                   | \$ 4,700,620               | \$ 4,700,655         |
| GS Intermediate 1,000 To 4,999 KW | \$ 198,218                 | \$ 497,203                    | (\$108,971)                  | \$ 586,450                 | \$ 586,444           |
| Large Use                         | \$ 118,322                 | \$ 202,565                    | (\$47,123)                   | \$ 273,764                 | \$ 273,766           |
| Street Lighting                   | \$ 252,137                 | \$ 286,442                    | \$0                          | \$ 538,579                 | \$ 538,579           |
| Sentinel Lighting                 | \$ 1,578                   | \$ 695                        |                              | \$ 2,273                   | \$ 2,273             |
| Unmetered Scattered Load          | \$ 17,625                  | \$ 55,391                     |                              | \$ 73,016                  | \$ 72,999            |
|                                   |                            |                               |                              |                            |                      |
| <b>Total</b>                      | <b>\$ 19,758,358</b>       | <b>\$ 7,802,992</b>           | <b>(\$205,149)</b>           | <b>\$ 27,356,201</b>       | <b>\$ 27,350,082</b> |

Difference Due to Rate Rounding

\$(6,119)

-0.02%



**Forecast Revenue For 2021 Test Year Based on Existing Rates**

| Customer Class                    | Annual kWh           | Annual kW For Dx | Annual kW For Tx | Annualized Customers | Annualized Connections | Fixed Distribution Revenue | Variable Distribution Revenue | Dist. Rev. Before TX Allow. |
|-----------------------------------|----------------------|------------------|------------------|----------------------|------------------------|----------------------------|-------------------------------|-----------------------------|
| Residential                       | 496,495,068          |                  |                  | 674,277              |                        | \$16,634,415               | \$0                           | \$16,634,415                |
| GS Less Than 50 KW                | 128,706,195          |                  |                  | 51,230               |                        | \$890,884                  | \$2,278,100                   | \$3,168,984                 |
| GS 50 To 999 KW                   | 328,035,469          | 825,711          | 81,760           | 6,423                |                        | \$375,296                  | \$4,128,389                   | \$4,503,684                 |
| GS Intermediate 1,000 To 4,999 KW | 76,465,711           | 182,480          | 181,618          | 153                  |                        | \$187,864                  | \$476,857                     | \$664,721                   |
| Large Use                         | 38,878,939           | 86,319           | 78,538           | 12                   |                        | \$112,118                  | \$194,443                     | \$306,560                   |
| Street Lighting                   | 4,555,628            | 12,698           |                  |                      | 172,696                | \$364,389                  | \$412,707                     | \$777,096                   |
| Sentinel Lighting                 | 24,360               | 81               |                  |                      | 262                    | \$1,539                    | \$677                         | \$2,216                     |
| Unmetered Scattered Load          | 2,506,367            |                  |                  |                      | 3,276                  | \$15,954                   | \$50,127                      | \$66,082                    |
|                                   |                      |                  |                  |                      |                        |                            |                               |                             |
| <b>Total</b>                      | <b>1,075,667,737</b> | <b>1,107,288</b> | <b>341,916</b>   | <b>732,095</b>       | <b>176,234</b>         | <b>\$18,582,460.07</b>     | <b>\$7,541,298.85</b>         | <b>\$26,123,758.92</b>      |

**Less Transformer Allowances:**

|                                   |             |
|-----------------------------------|-------------|
| GS 50 To 999 KW                   | (\$49,056)  |
| GS Intermediate 1,000 To 4,999 KW | (\$108,971) |
| Large Use                         | (\$47,123)  |
| Street Lighting                   | \$0         |

**Net Revenue At Existing Rates** **\$ 25,918,610**

Budgeted Revenue Offsets \$ 1,299,981

**Total Revenue** **\$ 27,218,590**

**Revenue Requirement** **\$ 28,650,062**

**Revenue Deficiency** **\$ 1,431,472**

\$ 1,431,472 Per RRWF (Update manually)  
\$ 0 Difference - tax not incl in RRWF

Monthly Other Distribution & DVA Rate Riders

| Customer Class                    | 2020    | 2021    |
|-----------------------------------|---------|---------|
| Residential                       | \$ 0.57 | \$ 0.73 |
| GS Less Than 50 KW                | \$ 0.57 | \$ 0.57 |
| GS 50 To 999 KW                   | \$ -    | \$ -    |
| GS Intermediate 1,000 To 4,999 KW | \$ -    | \$ -    |
| Large Use                         | \$ -    | \$ -    |
| Street Lighting                   | \$ -    | \$ -    |
| Sentinel Lighting                 | \$ -    | \$ -    |
| Unmetered Scattered Load          | \$ -    | \$ -    |

Volumetric Other Distribution & DVA Rate Riders

| Customer Class                    | 2020        | 2021       |
|-----------------------------------|-------------|------------|
| Residential                       | \$ 0.0005   | \$ -       |
| GS Less Than 50 KW                | \$ 0.0003   | \$ 0.0001  |
| GS 50 To 999 KW                   | -\$ 0.1287  | -\$ 0.2388 |
| GS Intermediate 1,000 To 4,999 KW | \$ 0.2944   | \$ 0.0804  |
| Large Use                         | -\$ 0.0996  | -\$ 0.1879 |
| Street Lighting                   | -\$ 20.0597 | \$ 18.9166 |
| Sentinel Lighting                 | -\$ 0.4706  | -\$ 0.7409 |
| Unmetered Scattered Load          | -\$ 0.0032  | -\$ 0.0017 |

Volumetric Line Loss Billing

| Customer Class                    | 2020      | 2021      |
|-----------------------------------|-----------|-----------|
| Residential                       | \$ 0.0049 | \$ 0.0044 |
| GS Less Than 50 KW                | \$ 0.0049 | \$ 0.0044 |
| GS 50 To 999 KW                   | \$ 0.0049 | \$ 0.0044 |
| GS Intermediate 1,000 To 4,999 KW | \$ 0.0049 | \$ 0.0044 |
| Large Use                         | \$ -      | \$ -      |
| Street Lighting                   | \$ 0.0049 | \$ 0.0044 |
| Sentinel Lighting                 | \$ 0.0049 | \$ 0.0044 |
| Unmetered Scattered Load          | \$ 0.0049 | \$ 0.0044 |

Projected Billed Revenue from Other Distribution Charges & Rate Riders

| Customer Class                    | 2020<br>Forecast<br>Billing | 2021<br>Forecast<br>Billing |
|-----------------------------------|-----------------------------|-----------------------------|
| Residential                       | 3,030,980                   | 2,661,906                   |
| GS Less Than 50 KW                | 694,135                     | 604,518                     |
| GS 50 To 999 KW                   | 1,502,574                   | 1,236,335                   |
| GS Intermediate 1,000 To 4,999 KW | 429,190                     | 348,827                     |
| Large Use                         | (8,597)                     | (16,219)                    |
| Street Lighting                   | (228,849)                   | 260,108                     |
| Sentinel Lighting                 | 83                          | 47                          |
| Unmetered Scattered Load          | 4,197                       | 6,692                       |
| <b>TOTAL</b>                      | <b>5,423,713</b>            | <b>5,102,212</b>            |

LRAMVA

| Customer Class                    | 2020 | 2021   |
|-----------------------------------|------|--------|
| Residential                       |      | \$0.16 |
| GS Less Than 50 KW                |      |        |
| GS 50 To 999 KW                   |      |        |
| GS Intermediate 1,000 To 4,999 KW |      |        |
| Large Use                         |      |        |
| Street Lighting                   |      |        |
| Sentinel Lighting                 |      |        |
| Unmetered Scattered Load          |      |        |

LRAMVA

| Customer Class                    | 2020        | 2021       |
|-----------------------------------|-------------|------------|
| Residential                       | \$0.0005    |            |
| GS Less Than 50 KW                | \$0.0003    | \$0.0001   |
| GS 50 To 999 KW                   | \$(0.1287)  | \$(0.2388) |
| GS Intermediate 1,000 To 4,999 KW | \$0.2944    | \$0.0804   |
| Large Use                         | \$(0.0996)  | \$(0.1879) |
| Street Lighting                   | \$(20.0597) | \$18.9166  |
| Sentinel Lighting                 | \$(0.4706)  | \$(0.7409) |
| Unmetered Scattered Load          | \$(0.0032)  | \$(0.0017) |

Line Losses

| Customer Class                    | 2020      | 2021      |
|-----------------------------------|-----------|-----------|
| Residential                       | \$0.00486 | \$0.00437 |
| GS Less Than 50 KW                | \$0.00486 | \$0.00437 |
| GS 50 To 999 KW                   | \$0.00486 | \$0.00437 |
| GS Intermediate 1,000 To 4,999 KW | \$0.00486 | \$0.00437 |
| Large Use                         | \$0.00000 | \$0.00000 |
| Street Lighting                   | \$0.00486 | \$0.00437 |
| Sentinel Lighting                 | \$0.00486 | \$0.00437 |
| Unmetered Scattered Load          | \$0.00486 | \$0.00437 |

Smart Meter Entity Charge

| Customer Class                    | 2020   | 2021   |
|-----------------------------------|--------|--------|
| Residential                       | \$0.57 | \$0.57 |
| GS Less Than 50 KW                | \$0.57 | \$0.57 |
| GS 50 To 999 KW                   |        |        |
| GS Intermediate 1,000 To 4,999 KW |        |        |
| Large Use                         |        |        |
| Street Lighting                   |        |        |
| Sentinel Lighting                 |        |        |
| Unmetered Scattered Load          |        |        |

| Customer Class                    | 2020 | 2021 |
|-----------------------------------|------|------|
| Residential                       |      |      |
| GS Less Than 50 KW                |      |      |
| GS 50 To 999 KW                   |      |      |
| GS Intermediate 1,000 To 4,999 KW |      |      |
| Large Use                         |      |      |
| Street Lighting                   |      |      |
| Sentinel Lighting                 |      |      |
| Unmetered Scattered Load          |      |      |

| Customer Class<br>kWh / KW        | 2020<br>Consump-<br>tion | 2021<br>Consump-<br>tion |
|-----------------------------------|--------------------------|--------------------------|
| Residential                       | 494,764,509              | 496,495,068              |
| GS Less Than 50 KW                | 128,912,694              | 128,706,195              |
| GS 50 To 999 KW                   | 833,808                  | 825,711                  |
| GS Intermediate 1,000 To 4,999 KW | 184,129                  | 182,480                  |
| Large Use                         | 86,319                   | 86,319                   |
| Street Lighting                   | 12,494                   | 12,698                   |
| Sentinel Lighting                 | 83                       | 81                       |
| Unmetered Scattered Load          | 2,528,061                | 2,506,367                |

| # Customers / Connections         | 2020   | 2021   |
|-----------------------------------|--------|--------|
| Residential                       | 55,416 | 56,190 |
| GS Less Than 50 KW                | 4,232  | 4,269  |
| GS 50 To 999 KW                   | 535    | 535    |
| GS Intermediate 1,000 To 4,999 KW | 13     | 13     |
| Large Use                         | 1      | 1      |
| Street Lighting                   | 14,161 | 14,391 |
| Sentinel Lighting                 | 22     | 22     |
| Unmetered Scattered Load          | 275    | 273    |

| Customer Class<br>kWh's (for Loss Factor Bill Impact) | 2020<br>Consump-<br>tion | 2021<br>Consump-<br>tion |
|---|--------------------------|--------------------------|
| GS 50 To 999 KW                                       | 331,252,155              | 328,035,469              |
| GS Intermediate 1,000 To 4,999 KW                     | 77,156,789               | 76,465,711               |
| Large Use   | 38,878,939               | 38,878,939               |
| Street Lighting                                       | 4,482,653                | 4,555,628                |
| Sentinel Lighting                                     | 25,016                   | 24,360                   |

|             |   | Approved<br>Avg 2009-13 | Proposed<br>Avg 2015-19 |
|-------------|---|-------------------------|-------------------------|
|             | <b>Losses Within Distributor's System</b>   | <b>2020</b>             | <b>2021</b>             |
| <b>A(1)</b> | "Wholesale" kWh delivered to distributor (higher value)                           | 1,139,017,801           | 1,107,936,877           |
| <b>A(2)</b> | "Wholesale" kWh delivered to distributor (lower value)                            | 1,134,425,665           | 1,103,478,974           |
| <b>B</b>    | Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s) | 38,554,267              | 41,430,325              |
| <b>C</b>    | Net "Wholesale" kWh delivered to distributor = <b>A(2) - B</b>                    | 1,095,871,398           | 1,062,048,648           |
| <b>D</b>    | "Retail" kWh delivered by distributor   | 1,087,907,005           | 1,063,200,676           |
| <b>E</b>    | Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)     | 38,172,541              | 41,020,124              |
| <b>F</b>    | Net "Retail" kWh delivered by distributor = <b>D - E</b>                          | 1,049,734,464           | 1,022,180,552           |
| <b>G</b>    | Loss Factor in Distributor's system = <b>C / F</b>                                | 1.0440                  | 1.0390                  |
|             | <b>Losses Upstream of Distributor's System</b>                                    |                         |                         |
| <b>H</b>    | Supply Facilities Loss Factor   | 1.0045                  | 1.0045                  |
|             | <b>Total Losses</b>   |                         |                         |
| <b>I</b>    | Total Loss Factor = <b>G x H</b>  | 1.0486                  | 1.0437                  |

## 2021 Low Voltage Costs Allocated by Customer Class

| Customer Class                    | Retail Transmission Connection Rate (\$) |        | Basis for Allocation (\$) | Allocation Percentages | Allocated \$ |
|-----------------------------------|--|--------|---------------------------|------------------------|--------------|
|                                   | per KWh                                  | per kW |                           |                        |              |
| Residential                       | 0.0000                                   | 0.0000 | 0                         | 0.00%                  | 0            |
| GS Less Than 50 KW                |  |        | 0                         | 0.00%                  | 0            |
| GS 50 To 999 KW                   |  |        | 0                         | 0.00%                  | 0            |
| GS Intermediate 1,000 To 4,999 KW |  |        | 0                         | 0.00%                  | 0            |
| Large Use                         |  |        | 0                         | 0.00%                  | 0            |
| Street Lighting                   |  |        | 0                         | 0.00%                  | 0            |
| Sentinel Lighting                 |  |        | 0                         | 0.00%                  | 0            |
| Unmetered Scattered Load          |  |        | 0                         | 0.00%                  | 0            |
| <b>0</b>                          |  |        | 0                         | 0.00%                  | 0            |
| <b>TOTALS</b>                     |  |        | <b>0</b>                  | <b>0.00%</b>           | <b>0</b>     |

## 2021 RATES - Low Voltage Adjustment

| Customer Class                    | LV Adj. Allocated | Calculated kWh       | Calculated kW    | Volumetric Rate Type | LV/ Adj. Rates/kWh | LV Adj. Rates/ kW |
|-----------------------------------|-------------------|----------------------|------------------|----------------------|--------------------|-------------------|
| Residential                       | 0                 | 496,495,068          |                  | kWh                  | 0.0000             |                   |
| GS Less Than 50 KW                | 0                 | 128,706,195          |                  | kWh                  | 0.0000             |                   |
| GS 50 To 999 KW                   | 0                 | 328,035,469          | 825,711          | kW                   |                    | 0.0000            |
| GS Intermediate 1,000 To 4,999 KW | 0                 | 76,465,711           | 182,480          | kW                   |                    | 0.0000            |
| Large Use                         | 0                 | 38,878,939           | 86,319           | kW                   |                    | 0.0000            |
| Street Lighting                   | 0                 | 4,555,628            | 12,698           | kW                   |                    | 0.0000            |
| Sentinel Lighting                 | 0                 | 24,360               | 81               | kW                   |                    | 0.0000            |
| Unmetered Scattered Load          | 0                 | 2,506,367            | 0                | kWh                  | 0.0000             |                   |
|                                   |                   |                      |                  |                      |                    |                   |
| <b>TOTALS</b>                     | <b>0</b>          | <b>1,075,667,737</b> | <b>1,107,288</b> |                      |                    |                   |

