

2021 Cost Allocation Model

EB-2020-0020

Sheet O1 Revenue to Cost Summary Worksheet - v1

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

Class Revenue, Cost Analysis, and Return on Rate Base

		Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Rate Base								
Assets								
crev	Distribution Revenue at Existing Rates	\$1,621,267	\$1,046,199	\$322,632	\$210,101	\$35,633	\$1,805	\$4,898
mi	Miscellaneous Revenue (mi)	\$201,416	\$141,405	\$32,342	\$17,493	\$9,146	\$436	\$593
	Miscellaneous Revenue Input equals Output							
	Total Revenue at Existing Rates	\$1,822,683	\$1,187,604	\$354,974	\$227,594	\$44,779	\$2,240	\$5,491
	Factor required to recover deficiency (1 + D)	1.2774						
	Distribution Revenue at Status Quo Rates	\$2,071,002	\$1,336,412	\$412,129	\$268,382	\$45,517	\$2,305	\$6,257
	Miscellaneous Revenue (mi)	\$201,416	\$141,405	\$32,342	\$17,493	\$9,146	\$436	\$593
	Total Revenue at Status Quo Rates	\$2,272,418	\$1,477,817	\$444,471	\$285,875	\$54,664	\$2,741	\$6,850
	Expenses							
di	Distribution Costs (di)	\$679,355	\$471,549	\$112,523	\$83,743	\$8,222	\$1,690	\$1,628
cu	Customer Related Costs (cu)	\$483,929	\$394,295	\$68,038	\$12,256	\$6,811	\$436	\$2,094
ad	General and Administration (ad)	\$492,146	\$365,064	\$76,770	\$41,546	\$6,310	\$901	\$1,555
dep	Depreciation and Amortization (dep)	\$229,388	\$156,418	\$44,417	\$26,103	\$1,727	\$358	\$365
INPUT	PILs (INPUT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INT	Interest	\$134,095	\$88,934	\$24,185	\$19,157	\$1,295	\$258	\$266
	Total Expenses	\$2,018,914	\$1,476,261	\$325,934	\$182,804	\$24,365	\$3,643	\$5,907
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$253,504	\$168,129	\$45,721	\$36,216	\$2,447	\$488	\$502
	Revenue Requirement (includes NI)	\$2,272,418	\$1,644,390	\$371,655	\$219,021	\$26,813	\$4,131	\$6,409
	Revenue Requirement Input equals Output							
	Rate Base Calculation							
	Net Assets							
dp	Distribution Plant - Gross	\$12,754,069	\$8,584,934	\$2,305,652	\$1,690,686	\$120,554	\$26,030	\$26,214
gp	General Plant - Gross	\$947,637	\$632,648	\$169,334	\$132,583	\$9,335	\$1,847	\$1,890
accum dep	Accumulated Depreciation	(\$6,187,071)	(\$4,188,933)	(\$1,136,467)	(\$780,036)	(\$55,368)	(\$13,177)	(\$13,090)
co	Capital Contribution	(\$562,875)	(\$417,017)	(\$85,133)	(\$50,818)	(\$7,356)	(\$1,315)	(\$1,235)
	Total Net Plant	\$6,951,760	\$4,611,632	\$1,253,386	\$992,414	\$67,165	\$13,384	\$13,779
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$6,975,087	\$3,887,421	\$1,210,057	\$1,834,438	\$26,650	\$2,874	\$13,647
	OM&A Expenses	\$1,655,431	\$1,230,908	\$257,331	\$137,544	\$21,344	\$3,027	\$5,277
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$8,630,518	\$5,118,329	\$1,467,388	\$1,971,982	\$47,994	\$5,901	\$18,924
	Working Capital	\$647,289	\$383,875	\$110,054	\$147,899	\$3,600	\$443	\$1,419
	Total Rate Base	\$7,599,048	\$4,995,507	\$1,363,440	\$1,140,313	\$70,764	\$13,827	\$15,198
	Rate Base Input equals Output							
	Equity Component of Rate Base	\$3,039,619	\$1,998,203	\$545,376	\$456,125	\$28,306	\$5,531	\$6,079
	Net Income on Allocated Assets	\$253,504	\$1,556	\$118,538	\$103,071	\$30,299	(\$902)	\$943
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$253,504	\$1,556	\$118,538	\$103,071	\$30,299	(\$902)	\$943

2021 Cost Allocation Model

EB-2020-0020

Sheet O1 Revenue to Cost Summary Worksheet - v1

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 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
	RATIOS ANALYSIS						
REVENUE TO EXPENSES STATUS QUO%	100.00%	89.87%	119.59%	130.52%	203.87%	66.35%	106.87%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$449,735)	(\$456,785)	(\$16,681)	\$8,573	\$17,967	(\$1,891)	(\$918)
	Deficiency Input equals Output						
STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	(\$166,573)	\$72,816	\$66,854	\$27,851	(\$1,390)	\$441
RETURN ON EQUITY COMPONENT OF RATE BASE	8.34%	0.08%	21.74%	22.60%	107.04%	-16.31%	15.51%



Ontario Energy Board

2021 Cost Allocation Model

Cost Allocation Model (CA Model) Version 1.0

Instructions Sheet

General:

These instructions are included with the OEB CA Model as a reference for distributor staff and other users of the model.

Version 1.0 is designed for use with 2021 COS rate applications.

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

Worksheet I1 Introduction

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

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

Worksheet I2 LDC Classes

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

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

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

Worksheet I3 Trial Balance Data

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

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

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

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

Worksheet I4 Break Out Assets

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

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

Worksheet I5.1 Miscellaneous Data

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

Worksheet I5.2 Weighting Factors

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

- Row 12: calculate weighting factors reflecting only installed capital costs recorded in Account 1855 – Services. Where there is variety of situations within a class, provide a single factor that is suitable for the whole class. See examples in the boxes below.
- Row 15: calculate weighting factors reflecting costs in Account 5315 – Customer Billing, Account 5320 – Collecting, and Account 5340 – Miscellaneous Customer Account

- Default weights are no longer provided in the model. The weights previously provided in version 1.2 can be found in the Board staff's implementation documentation [EB-2010-

Example: Weighting Factor for Services:

Assume that the amount recorded in 1855 for a typical residential customer is \$1,000.
 Assume that there are 500 customers in the GS>50 class.
 Assume that 100 of them are industrial customers served by a single span of overhead conductor. The amount remaining on the books in Account 1855 is \$500, though the current cost of replacing the service including labour would be much larger.
 Assume that 100 customers have underground service that required extensive permits, street repairs, and labour costs, as well as materials. The services are recent, and the amount
 Assume 300 customers have no costs recorded in Account 1855, and would have no cost recorded even if replaced (per distributor's accounting practice and conditions of service)
 Calculation of a single factor for GS>50 class -- weighted average of embedded book values
 ➤ $[(100 * \$5,000) + (100 * \$25,000) + (300 * \$0)] / 500 = \$6,000$ per customer
 Weighting factor for residential @ \$1,000 is 1.00
 Weighting factor for GS>50 kW = $\$6,000 / \$1,000 = 6.00$

Example: Weighting Factor for Billing and Collecting:

Assume that the Residential cost averaged over all residential customers is \$1.50 for bill preparation and mailing, \$0.50 to record revenue from a normal payment, and \$1.00 per bill on average for other costs associated with collecting, etc. that are recorded in accounts 5315,
 Assume that there are 15 customers in the USL class:
 Assume that 5 of the 15 customers have a large number of devices and the number of devices changes from time to time, so additional clerical attention is required each month amounting to \$50 over the group (\$10 per bill). Assuming that other costs are the same as
 Assume the other 10 USL customers have a small number of devices and require the same amount of effort as a typical residential customer. There are less issues with collecting, so the incidental costs are \$0.50 per month. Total cost is \$2.50 per bill
 Calculation of index for USL class (weighted average of 5 and 10 customers)
 ➤ $[(5 * \$11.50) + (10 * \$2.50)] / 15 = \$5.50$ per bill.
 Weighting factor for Residential = $\$3.00 / \$3.00 = 1.00$
 Weighting factor for USL = $\$5.50 / \$3.00 = 1.83$

Worksheet I6.1 Revenue

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

- Cells B10, B13, B16 and B19 are used to flag internal inconsistencies that may exist amongst the application exhibits.
- Cell B10 – from Exhibit 3 of the application, input total energy from the test year load forecast, adjusted downward for distribution line losses.
- Cell B13 – from Exhibit 3 of the application, input the total billing demands of all demand.

- Cell B16 –from RRWF tab 8 Revenue Deficiency/Sufficiency H16.
- Cell B19 – enter data from RRWF tab 8. Revenue Deficiency/Sufficiency F18.
- Rows 25 and 26: enter weather-normalized load after line losses. These quantities will be the results found in the distributor’s load forecast Exhibit 3.
- Row 29 is the forecast of billing demand of customers that are not Wholesale Market Participants. Host distributors -- remember that this may apply to embedded distributors.
- Rows 33-36 - enter the currently approved rates for each class. Include the Transformer Ownership Allowance for the applicable classes.
- Row 37 – a placeholder Row for any other rate (e.g. separate rates per street lighting fixture, if charged in addition to kW demand).
- Row 39 is class revenue gross of TOA, and row 41 is net. The model uses the latter in Note that the revenue formula calculates monthly fixed revenue from the largest of # of customers / connections / devices from Rows 18, 19 and 21 in worksheet I-6.2. This is appropriate if a class, e.g. streetlights, is billed per device, or if the number of devices equals the number of connections. If this is not appropriate for the distributor’s rate structure, the distributor should correct the formula in row 39 for the applicable class(es), or over-write it with a specific cell references. For example, if USL is billed per customer
- As an alternative run of the CA Model, but not for submission with the application, it may be useful to enter the rates that are being proposed in the application in Rows 33-36. See
- If the Conditions of Service for a class of large customers require that all customers supply their own transformation, then the published rate is presumably for the class

Worksheet I6.2 Customer Data

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

- Row 18 ‘Number of devices’ was added as of version 2 of the model. Generally this will require input for the Street Lighting and Unmetered Scattered Load classes.
- The number of devices (Row 18) should be equal to or greater than the number of
- The number of connections should be equal to or greater than the number of customers
- The allocation of customer-related costs is based on customer count and connections. "Daisy-chaining" is the situation where the number of devices exceeds the number of connections. The allocation formula is appropriate if the distributors costs are proportional to the number of connections (and the corresponding weighting factor). If this is not appropriate to the applicant's proposed approach, change the cell reference in the formula (e.g. to the corresponding number of devices) in worksheet E2, row 82, and also in the calculated here (Rows 52 and 53). All relevant data inputs are automatically populated to allow for double checking each of the calculations.
- Cells J23 and J24 calculate the "adjusted connections" for the CCP and CCLT allocators by dividing the number of devices by the relevant street lighting adjustment factors. This calculation reflects the implementation of the OEB's cost allocation policy for

Worksheet I7.1 Meter Capital

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

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

Worksheet I7.2 Meter Reading

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

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

Worksheet I8 Demand Data

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

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

Worksheet I9 Direct Allocation

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

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

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

Worksheet O1

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

- In these instructions for Worksheet O1, “RRWF” means RRWF tab 8. Revenue
- “Cost Allocation and Rate Design” means Tab 11: Cost Allocation and Rate Design of the RRWF. This replaced Appendix 2-P in the Chapter 2 Appendices prior to 2017.
- Row 18 – Distribution Revenue at Existing Rates:
 - Cell C18 should equal the total in RRWF Cell F17 – Distribution Revenue at Currently
 - Cells D18 and beyond are the inputs to Cost Allocation and Rate Design, Table B,
- Row 19 – Miscellaneous Revenue:
 - Cell C19 should equal RRWF Cell F18,
 - Cells D19 and beyond are the inputs to Cost Allocation and Rate Design, Table B,
 - Note the diagnostic test in Row 20 for Miscellaneous Revenue. The model calculates the status quo rates from the test year Service Revenue Requirement less Miscellaneous Revenue. If Miscellaneous Revenue is entered inaccurately, the status
- Cell C21 – Total Revenue at Existing Rates should be equal to RRWF Cell F19;
- Row 23 – Distribution Revenue at Status Quo Rates”:
 - Cell C23 should equal RRWF, sum of Cells H16 & H17
 - Cells D23 and beyond are the hypothetical distribution revenue, by class, if there were no rate re-balancing. These cells are the inputs to Cost Allocation and Rate
- Cell C25 should equal RRWF Cell H19 – Total Revenue.
- Row 40 – Revenue Requirement (includes NI):
 - Cell C40 is the total revenue requirement, and should be equal to RRWF worksheet tab 9 Revenue Requirement, Cell F22; and
 - Cells D40 and beyond are inputs to Cost Allocation and Rate Design, Table A,
- Row 75 – Revenue to Expenses Status Quo:
 - Cell C75 should equal 100%, and
 - Cells D75 and beyond are the inputs to Cost Allocation and Rate Design, Table C, second column “Status Quo Ratios”.
- Cells C71 and C81 should equal the corresponding target returns on equity (RRWF

The 2021 Filing Requirements do not require a second version of the model showing revenue with proposed rates. However, it may be helpful to the user to verify the proposed distribution rates and ratios by substituting proposed rates in place of currently approved ones in I-6.1. Having made that change, there should be no deficiency comparing row 21 versus 25, and

It may also be useful to run an updated version when preparing a Draft Rate Order:

- At worksheet I3, modify Miscellaneous Income accounts if necessary, along with forecast capital and OM&A accounts, if any of these have changed as a result of a
- At worksheet I6.1, modify the class load forecast inputs if it has changed since the original application, at Rows 25 -27.
- At worksheet I6.1, substitute the proposed rates at Rows 33 – 36.
- At worksheet I8, data may need to be changed if the load forecast has been changed.
- On worksheet O1:
 - Cell C22 should now equal 1.00 and Rows 18 and 23 should be identical.
 - Cells D75 and beyond should show the newly-approved revenue to cost ratios.

Worksheet O2

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

Worksheet O3.1

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

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

Worksheet O3.6

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

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

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

Worksheet O6

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

Worksheets E2 and E4

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

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

Worksheet E3

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

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

Worksheet E5

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

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



E3	PLCC	Backup documentation for calculating Peak Load Carrying Capability.
E4	Trial Balance Index	Exhibit showing 1. how accounts are grouped for reporting, how accounts are categorized and how accounts are allocated
E5	Reconciliation	Exhibit showing reconciliation of accounts included and excluded from the allocation study to TB balance



2021 Cost Allocation Model

EB-2020-0020

Sheet I2 Class Selection - v1

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

Jul-20

Please provide summary identification of this Run

v1

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

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

Large empty rounded rectangular box for additional information.





2021 Cost Allocation Model

EB-2020-0020

Sheet I3 Trial Balance Data

Comparisons with RRWF

RRWF Reference:

9. cell F23

Return on Deemed Equity

\$253,504

9. cell F19

Income Taxes (Grossed up)

9. cell F22

Deemed Interest Expense

\$134,095

9. cell F25

Service Revenue Requirement

\$2,272,419

From this Sheet

Revenue Requirement to be Used in this model (\$)

\$2,272,419

\$2,272,419

4. cell G19

Rate Base (\$)

\$7,599,049

Rate Base to be Used in this model (\$)

\$7,599,049

\$7,599,049

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation
1005	Cash				
1010	Cash Advances and Working Funds				
1020	Interest Special Deposits				
1030	Dividend Special Deposits				
1040	Other Special Deposits				
1060	Term Deposits				
1070	Current Investments				
1100	Customer Accounts Receivable				
1102	Accounts Receivable - Services				
1104	Accounts Receivable - Recoverable Work				
1105	Accounts Receivable - Merchandise, Jobbing, etc.				
1110	Other Accounts Receivable				
1120	Accrued Utility Revenues				
1130	Accumulated Provision for Uncollectible Accounts--Credit				
1140	Interest and Dividends Receivable				
1150	Rents Receivable				
1170	Notes Receivable				
1180	Prepayments				
1190	Miscellaneous Current and Accrued Assets				
1200	Accounts Receivable from Associated Companies				
1210	Notes Receivable from Associated Companies				
1305	Fuel Stock				
1330	Plant Materials and Operating Supplies				
1340	Merchandise				

1350	Other Materials and Supplies				
1405	Long Term Investments in Non-Associated Companies				
1408	Long Term Receivable - Street Lighting Transfer				
1410	Other Special or Collateral Funds				
1415	Sinking Funds				
1425	Unamortized Debt Expense				
1445	Unamortized Discount on Long-Term Debt--Debit				
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses				
1460	Other Non-Current Assets				
1465	O.M.E.R.S. Past Service Costs				
1470	Past Service Costs - Employee Future Benefits				
1475	Past Service Costs - Other Pension Plans				
1480	Portfolio Investments - Associated Companies				
1485	Investment in Associated Companies - Significant Influence				
1490	Investment in Subsidiary Companies				
1505	Unrecovered Plant and Regulatory Study Costs				
1508	Other Regulatory Assets				
1510	Preliminary Survey and Investigation Charges				
1515	Emission Allowance Inventory				
1516	Emission Allowances Withheld				
1518	RCVARetail				
1520	Power Purchase Variance Account				
1521	Special Purpose Charge Assessment Variance Account				
1525	Miscellaneous Deferred Debits				
1530	Deferred Losses from Disposition of Utility Plant				
1531	Renewable Connection Capital Deferral Account				
1532	Renewable Connection OM&A Deferral Account				
1533	Renewable Connection Funding Adder Deferral Account				
1534	Smart Grid Capital Deferral Account				
1535	Smart Grid OM&A Deferral Account				
1536	Smart Grid Funding Adder Deferral Account				
1540	Unamortized Loss on Reacquired Debt				
1545	Development Charge Deposits/ Receivables				
1548	RCVASTR				
1550	LV Variance Account				
1555	Smart Meter Capital and Recovery Variance Account				
1556	Smart Meter OM&A Variance Account				
1560	Deferred Development Costs				
1562	Deferred Payments in Lieu of Taxes				
1563	Account 1563 - Deferred PILs Contra Account				
1565	Conservation and Demand Management Expenditures and Recoveries				
1566	CDM Contra Account				
1567	Bd-approved CDM Variance Account				
1568	LRAM Variance Account				
1570	Qualifying Transition Costs				
1571	Pre-market Opening Energy Variance				
1572	Extraordinary Event Costs				
1574	Deferred Rate Impact Amounts				
1575	IFRS -CGAAP Transition PP&E Amounts				
1576	Accounting Changes under CGAAP				
1580	RSVAWMS				
1582	RSVAONE-TIME				
1584	RSVANW				
1586	RSVACN				
1588	RSVAPOWER				
1589	RSVA-GA				
1590	Recovery of Regulatory Asset Balances				
1592	2006 PILs Variance				
1595	Reg Balance Control Account				
1605	Electric Plant in Service - Control Account				
1606	Organization				
1608	Franchises and Consents				
1610	Miscellaneous Intangible Plant				
1615	Land				
1616	Land Rights				
1620	Buildings and Fixtures				
1630	Leasehold Improvements				
1635	Boiler Plant Equipment				
1640	Engines and Engine-Driven Generators				
1645	Turbogenerator Units				
1650	Reservoirs, Dams and Waterways				
1655	Water Wheels, Turbines and Generators				
1660	Roads, Railroads and Bridges				
1665	Fuel Holders, Producers and Accessories				
1670	Prime Movers				
1675	Generators				

1680	Accessory Electric Equipment				
1685	Miscellaneous Power Plant Equipment				
1705	Land				
1706	Land Rights				
1708	Buildings and Fixtures				
1710	Leasehold Improvements				
1715	Station Equipment				
1720	Towers and Fixtures				
1725	Poles and Fixtures				
1730	Overhead Conductors and Devices				
1735	Underground Conduit				
1740	Underground Conductors and Devices				
1745	Roads and Trails				
1805	Land		\$88,880		
1806	Land Rights				
1808	Buildings and Fixtures		\$402,301		
1810	Leasehold Improvements				
1815	Transformer Station Equipment - Normally Primary above 50 kV				
1820	Distribution Station Equipment - Normally Primary below 50 kV		\$2,187,137		
1825	Storage Battery Equipment				
1830	Poles, Towers and Fixtures		\$3,721,195		
1835	Overhead Conductors and Devices		\$2,545,011		
1840	Underground Conduit		\$786,919		
1845	Underground Conductors and Devices		\$567,605		
1850	Line Transformers		\$1,172,018		
1855	Services		\$466,365		
1860	Meters		\$816,637		
	blank row				
1865	Other Installations on Customer's Premises				
1870	Leased Property on Customer Premises				
1875	Street Lighting and Signal Systems				
1905	Land				
1906	Land Rights				
1908	Buildings and Fixtures				
1910	Leasehold Improvements				
1915	Office Furniture and Equipment		\$64,000		
1920	Computer Equipment - Hardware		\$169,240		
1925	Computer Software		\$55,256		
1930	Transportation Equipment		\$443,607		
1935	Stores Equipment		\$10,538		
1940	Tools, Shop and Garage Equipment		\$173,791		
1945	Measurement and Testing Equipment		\$11,948		
1950	Power Operated Equipment				
1955	Communication Equipment		\$19,257		
1960	Miscellaneous Equipment				
1965	Water Heater Rental Units				
1970	Load Management Controls - Customer Premises				
1975	Load Management Controls - Utility Premises				
1980	System Supervisory Equipment				
1985	Sentinel Lighting Rental Units		\$10,121		
1990	Other Tangible Property				
1995	Contributions and Grants - Credit		(\$562,875)		
2005	Property Under Capital Leases				
2010	Electric Plant Purchased or Sold				
2020	Experimental Electric Plant Unclassified				
2030	Electric Plant and Equipment Leased to Others				
2040	Electric Plant Held for Future Use				
2050	Completed Construction Not Classified--Electric				
2055	Construction Work in Progress--Electric		\$59,631		
2060	Electric Plant Acquisition Adjustment				
2065	Other Electric Plant Adjustment				
2070	Other Utility Plant				
2075	Non-Utility Property Owned or Under Capital Leases				
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment		(\$6,187,071)		
2120	Accumulated Amortization of Electric Utility Plant - Intangibles				
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment				
2160	Accumulated Amortization of Other Utility Plant				
2180	Accumulated Amortization of Non-Utility Property				
2205	Accounts Payable				
2208	Customer Credit Balances				
2210	Current Portion of Customer Deposits				
2215	Dividends Declared				
2220	Miscellaneous Current and Accrued Liabilities				
2225	Notes and Loans Payable				
2240	Accounts Payable to Associated Companies				
2242	Notes Payable to Associated Companies				
2250	Debt Retirement Charges(DRC) Payable				

2252	Transmission Charges Payable				
2254	Electrical Safety Authority Fees Payable				
2256	Independent Market Operator Fees and Penalties Payable				
2260	Current Portion of Long Term Debt				
2262	Ontario Hydro Debt - Current Portion				
2264	Pensions and Employee Benefits - Current Portion				
2268	Accrued Interest on Long Term Debt				
2270	Matured Long Term Debt				
2272	Matured Interest on Long Term Debt				
2285	Obligations Under Capital Leases--Current				
2290	Commodity Taxes				
2292	Payroll Deductions / Expenses Payable				
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.				
2296	Future Income Taxes - Current				
2305	Accumulated Provision for Injuries and Damages				
2306	Employee Future Benefits				
2308	Other Pensions - Past Service Liability				
2310	Vested Sick Leave Liability				
2315	Accumulated Provision for Rate Refunds				
2320	Other Miscellaneous Non-Current Liabilities				
2325	Obligations Under Capital Lease--Non-Current				
2330	Development Charge Fund				
2335	Long Term Customer Deposits				
2340	Collateral Funds Liability				
2345	Unamortized Premium on Long Term Debt				
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion				
2350	Future Income Tax - Non-Current				
2405	Other Regulatory Liabilities				
2410	Deferred Gains from Disposition of Utility Plant				
2415	Unamortized Gain on Reacquired Debt				
2425	Other Deferred Credits				
2435	Accrued Rate-Payer Benefit				
2505	Debentures Outstanding - Long Term Portion				
2510	Debenture Advances				
2515	Reacquired Bonds				
2520	Other Long Term Debt				
2525	Term Bank Loans - Long Term Portion				
2530	Ontario Hydro Debt Outstanding - Long Term Portion				
2550	Advances from Associated Companies				
3005	Common Shares Issued				
3008	Preference Shares Issued				
3010	Contributed Surplus				
3020	Donations Received				
3022	Development 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		\$0		\$0
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				
3075	Non-Utility Shareholders' Equity				
4006	Residential Energy Sales	(\$3,150,272)			
4010	Commercial Energy Sales	\$0			
4015	Industrial Energy Sales	\$0			
4020	Energy Sales to Large Users	\$0			
4025	Street Lighting Energy Sales	(\$21,542)			
4030	Sentinel Lighting Energy Sales	(\$2,341)			
4035	General Energy Sales	(\$2,468,357)			
4040	Other Energy Sales to Public Authorities	\$0			
4045	Energy Sales to Railroads and Railways	\$0			
4050	Revenue Adjustment	\$0			
4055	Energy Sales for Resale	(\$11,111)			
4060	Interdepartmental Energy Sales	\$0			
4062	Billed WMS	(\$244,244)			
4064	Billed-One-Time				
4066	Billed NW	(\$401,622)			
4068	Billed CN	(\$291,664)			
4069	Billed LV	(\$411,214)			
4080	Distribution Services Revenue	(\$1,628,476)			
4082	Retail Services Revenues	(\$7,900)			
4084	Service Transaction Requests (STR) Revenues	(\$10)			
4086	SSS Admin Charge	(\$10,500)			
4090	Electric Services Incidental to Energy Sales				
4105	Transmission Charges Revenue				
4110	Transmission Services Revenue				

4205	Interdepartmental Rents				
4210	Rent from Electric Property		(\$86,756)		
4215	Other Utility Operating Income				
4220	Other Electric Revenues				
4225	Late Payment Charges		(\$10,000)		
4230	Sales of Water and Water Power				
4235	Miscellaneous Service Revenues				
4235-1	Account Set Up Charges		(\$12,000)		
4235-90	Miscellaneous Service Revenues - Residual		(\$3,050)		
4240	Provision for Rate Refunds				
4245	Government Assistance Directly Credited to Income				
4305	Regulatory Debits				
4310	Regulatory Credits				
4315	Revenues from Electric Plant Leased to Others				
4320	Expenses of Electric Plant Leased to Others				
4324	Special Purpose Charge Recovery				
4325	Revenues from Merchandise, Jobbing, Etc.		(\$1,200)		
4330	Costs and Expenses of Merchandising, Jobbing, Etc.				
4335	Profits and Losses from Financial Instrument Hedges				
4340	Profits and Losses from Financial Instrument Investments				
4345	Gains from Disposition of Future Use Utility Plant				
4350	Losses from Disposition of Future Use Utility Plant				
4355	Gain on Disposition of Utility and Other Property				
4360	Loss on Disposition of Utility and Other Property				
4365	Gains from Disposition of Allowances for Emission				
4370	Losses from Disposition of Allowances for Emission				
4375	Revenues from Non-Utility Operations		(\$49,604)		
4380	Expenses of Non-Utility Operations		\$49,604		
4385	Non-Utility Rental Income				
4390	Miscellaneous Non-Operating Income				
4395	Rate-Payer Benefit Including Interest				
4398	Foreign Exchange Gains and Losses, Including Amortization				
4405	Interest and Dividend Income		(\$70,000)		
4415	Equity in Earnings of Subsidiary Companies				
4505	Operation Supervision and Engineering				
4510	Fuel				
4515	Steam Expense				
4520	Steam From Other Sources				
4525	Steam Transferred--Credit				
4530	Electric Expense				
4535	Water For Power				
4540	Water Power Taxes				
4545	Hydraulic Expenses				
4550	Generation Expense				
4555	Miscellaneous Power Generation Expenses				
4560	Rents				
4565	Allowances for Emissions				
4605	Maintenance Supervision and Engineering				
4610	Maintenance of Structures				
4615	Maintenance of Boiler Plant				
4620	Maintenance of Electric Plant				
4625	Maintenance of Reservoirs, Dams and Waterways				
4630	Maintenance of Water Wheels, Turbines and Generators				
4635	Maintenance of Generating and Electric Plant				
4640	Maintenance of Miscellaneous Power Generation Plant				
4705	Power Purchased		\$5,653,624		
4708	Charges-WMS		\$244,244		
4710	Cost of Power Adjustments		(\$27,280)		
4712	Charges-One-Time				
4714	Charges-NW		\$401,622		
4715	System Control and Load Dispatching				
4716	Charges-CN		\$291,664		
4720	Other Expenses				
4725	Competition Transition Expense				
4730	Rural Rate Assistance Expense				
4750	Charges-LV		\$388,580		
4751	Charges - Smart Metering Entity Charge		\$22,634		
4805	Operation Supervision and Engineering				
4810	Load Dispatching				
4815	Station Buildings and Fixtures Expenses				
4820	Transformer Station Equipment - Operating Labour				
4825	Transformer Station Equipment - Operating Supplies and Expense				
4830	Overhead Line Expenses				
4835	Underground Line Expenses				
4840	Transmission of Electricity by Others				
4845	Miscellaneous Transmission Expense				
4850	Rents				

4905	Maintenance Supervision and Engineering				
4910	Maintenance of Transformer Station Buildings and Fixtures				
4916	Maintenance of Transformer Station Equipment				
4930	Maintenance of Towers, Poles and Fixtures				
4935	Maintenance of Overhead Conductors and Devices				
4940	Maintenance of Overhead Lines - Right of Way				
4945	Maintenance of Overhead Lines - Roads and Trails Repairs				
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails				
4960	Maintenance of Underground Lines				
4965	Maintenance of Miscellaneous Transmission Plant				
5005	Operation Supervision and Engineering	\$69,084			
5010	Load Dispatching	\$0			
5012	Station Buildings and Fixtures Expense	\$1,467			
5014	Transformer Station Equipment - Operation Labour	\$0			
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0			
5016	Distribution Station Equipment - Operation Labour	\$8,428			
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$19,440			
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$66,999			
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$60,239			
5030	Overhead Subtransmission Feeders - Operation	\$0			
5035	Overhead Distribution Transformers- Operation	\$22,386			
5040	Underground Distribution Lines and Feeders - Operation Labour	\$29,105			
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$15,755			
5050	Underground Subtransmission Feeders - Operation	\$0			
5055	Underground Distribution Transformers - Operation	\$10,213			
5060	Street Lighting and Signal System Expense				
5065	Meter Expense	\$18,955			
5070	Customer Premises - Operation Labour	\$32,860			
5075	Customer Premises - Materials and Expenses	\$1,602			
5085	Miscellaneous Distribution Expense	\$22,626			
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0			
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$21,951			
5096	Other Rent				
5105	Maintenance Supervision and Engineering	\$65,407			
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$9,912			
5112	Maintenance of Transformer Station Equipment	\$0			
5114	Maintenance of Distribution Station Equipment	\$5,097			
5120	Maintenance of Poles, Towers and Fixtures	\$33,406			
5125	Maintenance of Overhead Conductors and Devices	\$68,935			
5130	Maintenance of Overhead Services	\$52,136			
5135	Overhead Distribution Lines and Feeders - Right of Way	\$84,951			
5145	Maintenance of Underground Conduit	\$2,543			
5150	Maintenance of Underground Conductors and Devices	\$5,306			
5155	Maintenance of Underground Services	\$416			
5160	Maintenance of Line Transformers	\$3,555			
5165	Maintenance of Street Lighting and Signal Systems	\$0			
5170	Sentinel Lights - Labour	\$228			
5172	Sentinel Lights - Materials and Expenses	\$27			
5175	Maintenance of Meters	\$2,064			
5178	Customer Installations Expenses- Leased Property				
5185	Water Heater Rentals - Labour				
5186	Water Heater Rentals - Materials and Expenses				
5190	Water Heater Controls - Labour				
5192	Water Heater Controls - Materials and Expenses				
5195	Maintenance of Other Installations on Customer Premises				
5205	Purchase of Transmission and System Services				
5210	Transmission Charges				
5215	Transmission Charges Recovered				
5305	Supervision	\$0			
5310	Meter Reading Expense	\$75,220			
5315	Customer Billing	\$203,144			
5320	Collecting	\$126,739			
5325	Collecting- Cash Over and Short	\$0			
5330	Collection Charges	\$0			
5335	Bad Debt Expense	\$23,345			
5340	Miscellaneous Customer Accounts Expenses	\$0			
5405	Supervision				
5410	Community Relations - Sundry				

5415	Energy Conservation				
5420	Community Safety Program				
5425	Miscellaneous Customer Service and Informational Expenses				
5505	Supervision				
5510	Demonstrating and Selling Expense				
5515	Advertising Expense				
5520	Miscellaneous Sales Expense				
5605	Executive Salaries and Expenses		\$14,210		
5610	Management Salaries and Expenses		\$77,535		
5615	General Administrative Salaries and Expenses		\$58,398		
5620	Office Supplies and Expenses		\$79,124		
5625	Administrative Expense Transferred Credit		\$0		
5630	Outside Services Employed		\$80,959		
5635	Property Insurance		\$16,240		
5640	Injuries and Damages		\$12,180		
5645	Employee Pensions and Benefits		\$2,538		
5650	Franchise Requirements		\$0		
5655	Regulatory Expenses		\$144,598		
5660	General Advertising Expenses		\$0		
5665	Miscellaneous General Expenses		\$1,320		
5670	Rent		\$0		
5675	Maintenance of General Plant		\$0		
5680	Electrical Safety Authority Fees		\$3,045		
5681	Special Purpose Charge Expense		\$0		
5685	Independent Market Operator Fees and Penalties		\$0		
5705	Amortization Expense - Property, Plant, and Equipment		\$229,389		
5710	Amortization of Limited Term Electric Plant				
5715	Amortization of Intangibles and Other Electric Plant				
5720	Amortization of Electric Plant Acquisition Adjustments				
5725	Miscellaneous Amortization				
5730	Amortization of Unrecovered Plant and Regulatory Study Costs				
5735	Amortization of Deferred Development Costs				
5740	Amortization of Deferred Charges				
6005	Interest on Long Term Debt		\$299,876	(\$299,876)	\$0
6010	Amortization of Debt Discount and Expense				
6015	Amortization of Premium on Debt Credit				
6020	Amortization of Loss on Reacquired Debt				
6025	Amortization of Gain on Reacquired Debt--Credit				
6030	Interest on Debt to Associated Companies				
6035	Other Interest Expense		\$86,576		
6040	Allowance for Borrowed Funds Used During Construction--Credit				
6042	Allowance For Other Funds Used During Construction				
6045	Interest Expense on Capital Lease Obligations				
6105	Taxes Other Than Income Taxes				
6110	Income Taxes			\$0	\$0
6115	Provision for Future Income Taxes				
6205	Donations		\$2,000	(\$2,000)	
6205-1	Sub-account LEAP Funding			\$2,000	
6210	Life Insurance				
6215	Penalties				
6225	Other Deductions				
6305	Extraordinary Income				
6310	Extraordinary Deductions				
6315	Income Taxes, Extraordinary Items				
6405	Discontinues Operations - Income/ Gains				
6410	Discontinued Operations - Deductions/ Losses				
6415	Income Taxes, Discontinued Operations				

\$0

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

Asset Accounts Directly Allocated \$0

\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$69,084
\$0
\$1,467
\$0
\$0
\$8,428
\$19,440
\$66,999
\$60,239
\$0
\$22,386
\$29,105
\$15,755
\$0
\$10,213
\$0
\$18,955
\$32,860
\$1,602
\$22,626
\$0
\$21,951
\$0
\$65,407
\$9,912
\$0
\$5,097
\$33,406
\$68,935
\$52,136
\$84,951
\$2,543
\$5,306
\$416
\$3,555
\$0
\$228
\$27
\$2,064
\$0
\$0
\$0
\$0
\$0
\$0
\$75,220
\$203,144
\$126,739
\$0
\$0
\$23,345
\$0
\$0
\$0



2021 Cost Allocation Model

EB-2020-0020

Sheet I4 Break Out Worksheet - v1

Instructions:

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

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

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	\$6,951,760
--	-------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1565	Conservation and Demand Management	\$0		-	-					-
1805	Land	\$88,880		(\$88,880)	-					-
1805-1	Land Station >50 kV			\$0	-					-
1805-2	Land Station <50 kV		100.00%	\$88,880	88,880					88,880
1806	Land Rights	\$0		\$0	-					-
1806-1	Land Rights Station >50 kV			\$0	-					-
1806-2	Land Rights Station <50 kV		100.00%	\$0	-					-
1808	Buildings and Fixtures	\$402,301		(\$402,301)	-					-
1808-1	Buildings and Fixtures > 50 kV			\$0	-					-
1808-2	Buildings and Fixtures < 50 kV		100.00%	\$402,301	402,301			\$ (206,360)		195,941
1810	Leasehold Improvements	\$0		\$0	-					-
1810-1	Leasehold Improvements >50 kV			\$0	-					-
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	-					-
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	-					-
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$2,187,137		(\$2,187,137)	-					-
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			\$0	-					-
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		100.00%	\$2,187,137	2,187,137			\$ (599,342)		1,587,796
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.00%	\$0	-					-
1825	Storage Battery Equipment	\$0		\$0	-					-
1825-1	Storage Battery Equipment > 50 kV			\$0	-					-
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-					-



2021 Cost Allocation Model

EB-2020-0020

Sheet I4 Break Out Worksheet - v1

Instructions:

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

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

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	\$6,951,760
--	--------------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1830	Poles, Towers and Fixtures	\$3,721,195		(\$3,721,195)	-					
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-					-
1830-4	Poles, Towers and Fixtures - Primary		89.60%	\$3,334,190	3,334,190	(\$63,443)	\$17,474	\$ (1,532,909)		1,755,312
1830-5	Poles, Towers and Fixtures - Secondary		10.40%	\$387,004	387,004	(\$7,364)	\$2,028	\$ (177,927)		203,742
1835	Overhead Conductors and Devices	\$2,545,011		(\$2,545,011)	-					
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-					-
1835-4	Overhead Conductors and Devices - Primary		89.60%	\$2,280,330	2,280,330	(\$81,736)	\$22,512	\$ (871,585)		1,349,521
1835-5	Overhead Conductors and Devices - Secondary		10.40%	\$264,681	264,681	(\$9,487)	\$2,613	\$ (101,166)		156,641
1840	Underground Conduit	\$786,919		(\$786,919)	-					
1840-3	Underground Conduit - Bulk Delivery			\$0	-					-
1840-4	Underground Conduit - Primary		89.60%	\$705,080	705,080			\$ (566,547)		138,533
1840-5	Underground Conduit - Secondary		10.40%	\$81,840	81,840			\$ (65,760)		16,080
1845	Underground Conductors and Devices	\$567,605		(\$567,605)	-					
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	-					-
1845-4	Underground Conductors and Devices - Primary		89.60%	\$508,574	508,574	(\$107,542)	\$29,619	\$ (77,394)		353,258
1845-5	Underground Conductors and Devices - Secondary		10.40%	\$59,031	59,031	(\$12,483)	\$3,438	\$ (8,983)		41,003
1850	Line Transformers	\$1,172,018		\$0	1,172,018	-\$133,098	\$36,658	\$ (741,512)		334,066
1855	Services	\$466,365		\$0	466,365	-\$130,272	\$37,257	\$ (93,210)		280,140



2021 Cost Allocation Model

EB-2020-0020

Sheet I4 Break Out Worksheet - v1

Instructions:

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

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

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	\$6,951,760
--	-------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
	Grand Total	\$13,701,705		\$0	\$13,701,705	(\$562,875)	\$158,471	(\$6,345,541)	\$0	\$6,951,760



2021 Cost Allocation Model

EB-2020-0020

Sheet I4 Break Out Worksheet - v1

Instructions:

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

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

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	\$6,951,760
--	-------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
To be Prorated										
1995	Contributed Capital - 1995					\$562,875	Balanced			
2105	Accumulated Depreciation - 2105							\$6,187,071	Balanced	
2120	Accumulated Depreciation - 2120								\$0	Balanced
	Total									
	Net Assets					\$6,951,759				Net Fixed Assets Match

Amortization Expenses

5705	Amortization Expense - Property, Plant, and Equipment	\$229,389
5710	Amortization of Limited Term Electric Plant	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0
	Total Amortization Expense	\$229,389



Instructions:

This is an input sheet for the Break Out of

****Please see Instructions tab for details**

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management				
1805	Land				
1805-1	Land Station >50 kV				
1805-2	Land Station <50 kV				
1806	Land Rights				
1806-1	Land Rights Station >50 kV				
1806-2	Land Rights Station <50 kV				
1808	Buildings and Fixtures				
1808-1	Buildings and Fixtures > 50 kV				
1808-2	Buildings and Fixtures < 50 KV	\$5,772			
1810	Leasehold Improvements				
1810-1	Leasehold Improvements >50 kV				
1810-2	Leasehold Improvements <50 kV				
1815	Transformer Station Equipment - Normally Primary above 50 kV				
1820	Distribution Station Equipment - Normally Primary below 50 kV				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$37,447			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)				
1825	Storage Battery Equipment				
1825-1	Storage Battery Equipment > 50 kV				
1825-2	Storage Battery Equipment <50 kV				



Instructions:

This is an input sheet for the Break Out of

****Please see Instructions tab for details**

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		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
1830	Poles, Towers and Fixtures				
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery				
1830-4	Poles, Towers and Fixtures - Primary	\$54,255			
1830-5	Poles, Towers and Fixtures - Secondary	\$6,297			
1835	Overhead Conductors and Devices				
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery				
1835-4	Overhead Conductors and Devices - Primary	\$25,286			
1835-5	Overhead Conductors and Devices - Secondary	\$2,935			
1840	Underground Conduit				
1840-3	Underground Conduit - Bulk Delivery				
1840-4	Underground Conduit - Primary	\$4,962			
1840-5	Underground Conduit - Secondary	\$576			
1845	Underground Conductors and Devices				
1845-3	Underground Conductors and Devices - Bulk Delivery				
1845-4	Underground Conductors and Devices - Primary	\$10,535			
1845-5	Underground Conductors and Devices - Secondary	\$1,223			
1850	Line Transformers	\$10,309			
1855	Services	\$5,609			



Instructions:

This is an input sheet for the Break Out of

****Please see Instructions tab for details****

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		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
1860	Meters	\$56,690			
Total		\$221,896	\$0	\$0	\$0
SUB TOTAL from I3					
		5705	5710	5715	5720



Instructions:

This is an input sheet for the Break Out of

****Please see Instructions tab for details**

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		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
General Plant		Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	\$0			
1906	Land Rights	\$0			
1908	Buildings and Fixtures	\$0			
1910	Leasehold Improvements	\$0			
1915	Office Furniture and Equipment	\$0			
1920	Computer Equipment - Hardware	\$3,000			
1925	Computer Software	\$0			
1930	Transportation Equipment	\$0			
1935	Stores Equipment	\$346			
1940	Tools, Shop and Garage Equipment	\$4,146			
1945	Measurement and Testing Equipment	\$0			
1950	Power Operated Equipment	\$0			
1955	Communication Equipment	\$0			
1960	Miscellaneous Equipment	\$0			
1970	Load Management Controls - Customer Premises	\$0			
1975	Load Management Controls - Utility Premises	\$0			
1980	System Supervisory Equipment	\$0			
1990	Other Tangible Property	\$0			
2005	Property Under Capital Leases	\$0			
2010	Electric Plant Purchased or Sold	\$0			
Total		\$7,492	\$0	\$0	\$0
SUB TOTAL from I3					
I3 Directly Allocated					



Instructions:

This is an input sheet for the Break Out of

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

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		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
	Grand Total	\$229,388	\$0	\$0	\$0



Instructions:

This is an input sheet for the Break Out of

**Please see Instructions tab for details

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		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
To be Prorated					
1995	Contributed Capital - 1995				
2105	Accumulated Depreciation - 2105				
2120	Accumulated Depreciation - 2120				
	Total				
	Net Assets				
Amortization Expenses					
5705	Amortization Expense - Property, Plant, and Equipment	(\$229,388)	Balanced		
5710	Amortization of Limited Term Electric Plant		\$0	Balanced	
5715	Amortization of Intangibles and Other Electric Plant			\$0	Balanced
5720	Amortization of Electric Plant Acquisition Adjustments				\$0
	Total Amortization Expense				Balanced



Ontario Energy Board

2021 Cost Allocation Model

EB-2020-0020

Sheet 15.1 Miscellaneous Data Worksheet - 1

Structure KM (kMs of Roads in Service Area that have distribution line)	91.05
Deemed Equity Component of Rate Base (ref: RRWF 7. cell F24)	40%
Working Capital Allowance to be included in Rate Base (%)	7.5%
Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (%)	90%



VI



Ontario Energy Board

2021 Cost Allocation Model

EB-2020-0020

Sheet 15.2 Weighting Factors Worksheet - v

1	2
Residential	GS <50

Insert Weighting Factor for Services Account 1855

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

Insert Weighting Factor for Billing and Collecting

1.0	1.5
-----	-----



1

3	7	8	9
GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
0.7	0.1	0.1	0.1
4.0	1.0	0.1	1.0



2021 Cost Allocation Model

EB-2020-0020

Sheet 16.1 Revenue Worksheet - v1

Total kWhs from Load Forecast	58,677,605
-------------------------------	------------

Total kW from Load Forecast	39,286
-----------------------------	--------

Deficiency/sufficiency (RRWF 8. cell F51)	- 449,736
--	-----------

Miscellaneous Revenue (RRWF 5. cell F48)	201,416
--	---------

			1	2	3	7	8	9
		ID	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Billing Data								
Forecast kWh	CEN	58,677,605	32,639,692	10,191,190	15,482,365	224,919	24,258	115,182
Forecast kW	CDEM	39,286			38,559	660	67	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		11,568			11,568			
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	58,677,605	32,639,692	10,191,190	15,482,365	224,919	24,258	115,182



2021 Cost Allocation Model

EB-2020-0020

Sheet I6.2 Customer Data Worksheet - v1

			1	2	3	7	8	9
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Billing Data								
Bad Debt 3 Year Historical Average	BDHA	\$42,822	\$40,204	\$2,619	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$22,700	\$15,430	\$4,350	\$2,920			
Number of Bills	CNB	40,284	34,920	4,428	360	24.00	300.00	252.00
Number of Devices	CDEV					1,062	25	21
Number of Connections (Unmetered)	CCON	845				799	25	21
Total Number of Customers	CCA	3,357	2,910	369	30	2	25	21
Bulk Customer Base	CCB	-						
Primary Customer Base	CCP	3,375	2,910	369	30	20	25	21
Line Transformer Customer Base	CCLT	3,322	2,910	369	23	20		
Secondary Customer Base	CCS	3,350	2,910	369	23	2	25	21
Weighted - Services	CWCS	3,232	2,910	221	16	80	3	2
Weighted Meter -Capital	CWMC	1,259,459	934,582	302,083	22,794	-	-	-
Weighted Meter Reading	CWMR	3,203	2,838	337	28	-	-	-
Weighted Bills	CWNB	43,308	34,920	6,642	1,440	24	30	252

Bad Debt Data

Historic Year:	2017	57,222	53,810	3,412				
Historic Year:	2018	37,344	34,135	3,209				
Historic Year:	2019	33,901	32,666	1,235				
Three-year average		42,822	40,204	2,619	-	-	-	-

2021 Cost Allocation Model

EB-2020-0020

Sheet 17.2 Meter Reading Worksheet - v1

Weighting Factors based on Contractor Pricing

Description		1			2			3			7			8			9			TOTAL		
		Residential			GS <50			GS>50-Regular			Street Light			Sentinel			Unmetered Scattered Load					
		Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
Allocation Percentage		88.60%			10.52%			0.87%			0.00%			0.00%			0.00%			100.00%		
Weighted Factor		1.00			1.00			1.00			0.00			0.00			0.00			3.00		
Cost Relative to Residential Average Cost		1.00			1.00			1.00			0.00			0.00			0.00			3.00		
Total		2,838	2,838	1.00	337	337	1.00	28	28	1.00	-	-	0	-	-	0	-	-	0	3,203	3,203	3
Factor																						
Residential - Urban - Outside with other services	1.00	0			0			0			0			0			0			-		-
Residential - Urban - Inside with other services	1.00	0			0			0			0			0			0			-		-
Residential - Rural - Outside with other services	1.00	0			0			0			0			0			0			-		-
Residential - Rural - Outside with other services	1.00	0			0			0			0			0			0			-		-
Smart Meter	1.00	2,838	2,838	1.00	0			0			0			0			0			2,838	2,838	
Smart Meter with Demand	1.00	0			0			0			0			0			0			-		-
GS - Walking	1.00	0			0			0			0			0			0			-		-
GS - Walking - with other services	1.00	0			0			0			0			0			0			-		-
GS - Vehicle with other services -- TOU Read	1.00	0			0			0			0			0			0			-		-
GS - Vehicle with other services	1.00	0			0			0			0			0			0			-		-
LDC Specific 3	1.00	0			337	337	1.00	0			0			0			0			337	337	
LDC Specific 4	1.00	0			0			28	28	1.00	0			0			0			28	28	
Interval	1.00	0			0			0			0			0			0			-		-
LDC Specific 5	1.00	0			0			0			0			0			0			-		-
LDC Specific 6	1.00	0			0			0			0			0			0			-		-
LDC Specific 7	1.00	0			0			0			0			0			0			-		-
LDC Specific 8	1.00	0			0			0			0			0			0			-		-
LDC Specific 9	1.00	0			0			0			0			0			0			-		-
LDC Specific 10	1.00	0			0			0			0			0			0			-		-
LDC Specific 11	1.00	0			0			0			0			0			0			-		-
LDC Specific 12	1.00	0			0			0			0			0			0			-		-
LDC Specific 13	1.00	0			0			0			0			0			0			-		-
LDC Specific 14	1.00	0			0			0			0			0			0			-		-
LDC Specific 15	1.00	0			0			0			0			0			0			-		-

2021 Cost Allocation Model

EB-2020-0020

Sheet 18 Demand Data Worksheet - v1

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP

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

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

Customer Classes	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
CO-INCIDENT PEAK							
1 CP							
Transformation CP TCP1	13,374	7,864	2,906	2,591			14
Bulk Delivery CP BCP1	13,374	7,864	2,906	2,591			14
Total Sytem CP DCP1	13,374	7,864	2,906	2,591			14
4 CP							
Transformation CP TCP4	50,570	29,814	10,763	9,867	65	5	57
Bulk Delivery CP BCP4	50,570	29,814	10,763	9,867	65	5	57
Total Sytem CP DCP4	50,570	29,814	10,763	9,867	65	5	57
12 CP							
Transformation CP TCP12	119,319	66,282	25,230	27,576	196	18	17
Bulk Delivery CP BCP12	119,319	66,282	25,230	27,576	196	18	17
Total Sytem CP DCP12	119,319	66,282	25,230	27,576	196	18	17
NON CO INCIDENT PEAK							
1 NCP							
Classification NCP from Load Data Provider DNCP1							
Primary NCP PNCP1	14,391	8,708	2,911	2,692	57	8	15
Line Transformer NCP LTNCP1	13,583	8,708	2,911	1,884	57	8	15
Secondary NCP SNCP1	13,583	8,708	2,911	1,884	57	8	15
4 NCP							
Classification NCP from Load Data Provider DNCP4							
Primary NCP PNCP4	53,998	32,269	10,864	10,549	226	31	58
Line Transformer NCP LTNCP4	50,834	32,269	10,864	7,384	226	31	58
Secondary NCP SNCP4	50,834	32,269	10,864	7,384	226	31	58
12 NCP							
Classification NCP from Load Data Provider DNCP12							
Primary NCP PNCP12	127,495	70,141	26,546	29,888	677	75	168
Line Transformer NCP LTNCP12	118,528	70,141	26,546	20,921	677	75	168
Secondary NCP SNCP12	118,528	70,141	26,546	20,921	677	75	168



Ontario Energy Board

2021 Cost Allocation

EB-2020-0020

Sheet 19 Direct Allocation Worksheet

Instructions:

More Instructions provided on the first tab in this workbook.

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?
----------------	----------	-------------------	--

Instructions:

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

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

Instructions:

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

1805	Land	\$0	Yes
1806	Land Rights	\$0	Yes
1808	Buildings and Fixtures	\$0	Yes
1810	Leasehold Improvements	\$0	Yes
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	Yes
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	Yes
1825	Storage Battery Equipment	\$0	Yes
1830	Poles, Towers and Fixtures	\$0	Yes
1835	Overhead Conductors and Devices	\$0	Yes
1840	Underground Conduit	\$0	Yes
1845	Underground Conductors and Devices	\$0	Yes
1850	Line Transformers	\$0	Yes
1855	Services	\$0	Yes
1860	Meters	\$0	Yes

	blank row	\$0	Yes
1905	Land	\$0	Yes
1906	Land Rights	\$0	Yes
1908	Buildings and Fixtures	\$0	Yes
1910	Leasehold Improvements	\$0	Yes
1915	Office Furniture and Equipment	\$0	Yes
1920	Computer Equipment - Hardware	\$0	Yes
1925	Computer Software	\$0	Yes
1930	Transportation Equipment	\$0	Yes
1935	Stores Equipment	\$0	Yes
1940	Tools, Shop and Garage Equipment	\$0	Yes
1945	Measurement and Testing Equipment	\$0	Yes
1950	Power Operated Equipment	\$0	Yes
1955	Communication Equipment	\$0	Yes
1960	Miscellaneous Equipment	\$0	Yes
1970	Load Management Controls - Customer Premises	\$0	Yes
1975	Load Management Controls - Utility Premises	\$0	Yes
1980	System Supervisory Equipment	\$0	Yes
1990	Other Tangible Property	\$0	Yes
2005	Property Under Capital Leases	\$0	Yes
2010	Electric Plant Purchased or Sold	\$0	Yes
2050	Completed Construction Not Classified-- Electric	\$0	Yes
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	Yes
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	Yes
	Directly Allocated Net Fixed Assets	\$0	
5005	Operation Supervision and Engineering	\$0	Yes
5010	Load Dispatching	\$0	Yes
5012	Station Buildings and Fixtures Expense	\$0	Yes
5014	Transformer Station Equipment - Operation Labour	\$0	Yes
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	Yes
5016	Distribution Station Equipment - Operation Labour	\$0	Yes
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	Yes
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	Yes
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	Yes
5030	Overhead Subtransmission Feeders - Operation	\$0	Yes
5035	Overhead Distribution Transformers- Operation	\$0	Yes

5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	Yes
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	Yes
5050	Underground Subtransmission Feeders - Operation	\$0	Yes
5055	Underground Distribution Transformers - Operation	\$0	Yes
5065	Meter Expense	\$0	Yes
5070	Customer Premises - Operation Labour	\$0	Yes
5075	Customer Premises - Materials and Expenses	\$0	Yes
5085	Miscellaneous Distribution Expense	\$0	Yes
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	Yes
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	Yes
5096	Other Rent	\$0	Yes
5105	Maintenance Supervision and Engineering	\$0	Yes
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	Yes
5112	Maintenance of Transformer Station Equipment	\$0	Yes
5114	Maintenance of Distribution Station Equipment	\$0	Yes
5120	Maintenance of Poles, Towers and Fixtures	\$0	Yes
5125	Maintenance of Overhead Conductors and Devices	\$0	Yes
5130	Maintenance of Overhead Services	\$0	Yes
5135	Overhead Distribution Lines and Feeders - Right of Way	\$0	Yes
5145	Maintenance of Underground Conduit	\$0	Yes
5150	Maintenance of Underground Conductors and Devices	\$0	Yes
5155	Maintenance of Underground Services	\$0	Yes
5160	Maintenance of Line Transformers	\$0	Yes
5175	Maintenance of Meters	\$0	Yes
5305	Supervision	\$0	Yes
5310	Meter Reading Expense	\$0	Yes
5315	Customer Billing	\$0	Yes

5320	Collecting	\$0	Yes
5325	Collecting- Cash Over and Short	\$0	Yes
5330	Collection Charges	\$0	Yes
5335	Bad Debt Expense	\$0	Yes
5340	Miscellaneous Customer Accounts Expenses	\$0	Yes
5405	Supervision	\$0	Yes
5410	Community Relations - Sundry	\$0	Yes
5415	Energy Conservation	\$0	Yes
5420	Community Safety Program	\$0	Yes
5425	Miscellaneous Customer Service and Informational Expenses	\$0	Yes
5505	Supervision	\$0	Yes
5510	Demonstrating and Selling Expense	\$0	Yes
5515	Advertising Expense	\$0	Yes
5520	Miscellaneous Sales Expense	\$0	Yes
5605	Executive Salaries and Expenses	\$0	Yes
5610	Management Salaries and Expenses	\$0	Yes
5615	General Administrative Salaries and Expenses	\$0	Yes
5620	Office Supplies and Expenses	\$0	Yes
5625	Administrative Expense Transferred Credit	\$0	Yes
5630	Outside Services Employed	\$0	Yes
5635	Property Insurance	\$0	Yes
5640	Injuries and Damages	\$0	Yes
5645	Employee Pensions and Benefits	\$0	Yes
5650	Franchise Requirements	\$0	Yes
5655	Regulatory Expenses	\$0	Yes
5660	General Advertising Expenses	\$0	Yes
5665	Miscellaneous General Expenses	\$0	Yes
5670	Rent	\$0	Yes

5675	Maintenance of General Plant	\$0	Yes
5680	Electrical Safety Authority Fees	\$0	Yes
5685	Independent Market Operator Fees and Penalties	\$0	Yes
5705	Amortization Expense - Property, Plant, and Equipment	\$0	Yes
5710	Amortization of Limited Term Electric Plant	\$0	Yes
5715	Amortization of Intangibles and Other Electric Plant	\$0	Yes
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	Yes
6105	Taxes Other Than Income Taxes	\$0	Yes
6205	Sub-account LEAP Funding	\$0	Yes
6210	Life Insurance	\$0	Yes
6215	Penalties	\$0	Yes
6225	Other Deductions	\$0	Yes
	Total Expenses		
	Depreciation Expense		

Total Net Fixed Assets Excluding Gen Plant	\$6,702,675	Allocated
Approved Total PILs	\$0	\$0
Approved Total Return on Debt	\$134,095	\$0
Approved Total Return on Equity	\$253,504	\$0

Total

Customer Related

USoA Account #	Accounts	Residential	GS <50
----------------------	----------	-------------	--------

1805	Land	\$0	\$0
1806	Land Rights	\$0	\$0
1808	Buildings and Fixtures	\$0	\$0
1810	Leasehold Improvements	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0
1825	Storage Battery Equipment	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0
1835	Overhead Conductors and Devices	\$0	\$0
1840	Underground Conduit	\$0	\$0
1845	Underground Conductors and Devices	\$0	\$0
1850	Line Transformers	\$0	\$0
1855	Services	\$0	\$0
1860	Meters	\$0	\$0

0	blank row	\$0	\$0
1905	Land	\$0	\$0
1906	Land Rights	\$0	\$0
1908	Buildings and Fixtures	\$0	\$0
1910	Leasehold Improvements	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$0
1920	Computer Equipment - Hardware	\$0	\$0
1925	Computer Software	\$0	\$0
1930	Transportation Equipment	\$0	\$0
1935	Stores Equipment	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$0
1945	Measurement and Testing Equipment	\$0	\$0
1950	Power Operated Equipment	\$0	\$0
1955	Communication Equipment	\$0	\$0
1960	Miscellaneous Equipment	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0
1980	System Supervisory Equipment	\$0	\$0
1990	Other Tangible Property	\$0	\$0
2005	Property Under Capital Leases	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0
2050	Completed Construction Not Classified-- Electric	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	\$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	\$0
	Directly Allocated Net Fixed Assets	\$0	\$0
5005	Operation Supervision and Engineering	\$0	\$0
5010	Load Dispatching	\$0	\$0
5012	Station Buildings and Fixtures Expense	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	\$0
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$0	\$0

5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0
5050	Underground Subtransmission Feeders - Operation	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$0	\$0
5065	Meter Expense	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0
5085	Miscellaneous Distribution Expense	\$0	\$0
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0
5096	Other Rent	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$0	\$0
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	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$0	\$0
5155	Maintenance of Underground Services	\$0	\$0
5160	Maintenance of Line Transformers	\$0	\$0
5175	Maintenance of Meters	\$0	\$0
5305	Supervision	\$0	\$0
5310	Meter Reading Expense	\$0	\$0
5315	Customer Billing	\$0	\$0

5320	Collecting	\$0	\$0
5325	Collecting- Cash Over and Short	\$0	\$0
5330	Collection Charges	\$0	\$0
5335	Bad Debt Expense	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0
5405	Supervision	\$0	\$0
5410	Community Relations - Sundry	\$0	\$0
5415	Energy Conservation	\$0	\$0
5420	Community Safety Program	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0
5505	Supervision	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0
5515	Advertising Expense	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0
5605	Executive Salaries and Expenses	\$0	\$0
5610	Management Salaries and Expenses	\$0	\$0
5615	General Administrative Salaries and Expenses	\$0	\$0
5620	Office Supplies and Expenses	\$0	\$0
5625	Administrative Expense Transferred Credit	\$0	\$0
5630	Outside Services Employed	\$0	\$0
5635	Property Insurance	\$0	\$0
5640	Injuries and Damages	\$0	\$0
5645	Employee Pensions and Benefits	\$0	\$0
5650	Franchise Requirements	\$0	\$0
5655	Regulatory Expenses	\$0	\$0
5660	General Advertising Expenses	\$0	\$0
5665	Miscellaneous General Expenses	\$0	\$0
5670	Rent	\$0	\$0

5675	Maintenance of General Plant	\$0	\$0
5680	Electrical Safety Authority Fees	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$0	\$0
5710	Amortization of Limited Term Electric Plant	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0
6105	Taxes Other Than Income Taxes	\$0	\$0
6205	Sub-account LEAP Funding	\$0	\$0
6210	Life Insurance	\$0	\$0
6215	Penalties	\$0	\$0
6225	Other Deductions	\$0	\$0
	Total Expenses	\$0	\$0
	Depreciation Expense	\$0	\$0

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



2021 Cost Allocation Model

EB-2020-0020

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - v1

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System with PLCC Adjustment

Existing Approved Fixed Charge

	1	2	3	7	8	9
	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$11.74	\$18.01	\$32.06	\$0.70	\$1.40	\$8.21
Customer Unit Cost per month - Directly Related	\$16.25	\$24.44	\$46.83	\$1.00	\$2.02	\$11.68
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$29.49	\$36.16	\$57.53	\$2.39	\$13.71	\$21.47
Existing Approved Fixed Charge	\$14.07	\$25.22	\$196.43	\$1.99	\$2.14	\$12.26



2021 Cost Allocation

Sheet O2.1 Line Transformer Worksheet -

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

<u>Description</u>	Total
Depreciation on Acct 1850 Line Transformers	\$6,186
Depreciation on General Plant Assigned to Line Transformers	\$224
Acct 5035 - Overhead Distribution Transformers- Operation	\$13,432
Acct 5055 - Underground Distribution Transformers - Operation	\$6,128
Acct 5160 - Maintenance of Line Transformers	\$2,133
Allocation of General Expenses	\$8,883
Admin and General Assigned to Line Transformers	\$9,202
PILs on Line Transformers	\$0
Debt Return on Line Transformers	\$4,010
Equity Return on Line Transformers	\$7,581
Total	\$57,778
Line Tranformer NCP	45,453
PLCC Amount	5,381
Adjustment to Customer Related Cost for PLCC	\$6,795
General Plant - Gross Assets	\$947,637
General Plant - Accumulated Depreciation	(\$698,552)
General Plant - Net Fixed Assets	\$249,085
General Plant - Depreciation	\$7,492
Total Net Fixed Assets Excluding General Plant	\$6,702,675
Total Administration and General Expense	\$492,146
Total O&M	\$1,163,284

<u>Line Transformer Rate Base</u>	
Acct 1850 - Line Transformers - Gross Assets	\$703,211
Line Transformers - Accumulated Depreciation	(\$502,771)
Line Transformers - Net Fixed Assets	\$200,440
General Plant Assigned to Line Transformers - NFA	\$7,439
Line Transformer Net Fixed Assets Including General Plant	\$207,878
<u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	\$41,450
Acct 5010 - Load Dispatching	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$13,576
Acct 5105 - Maintenance Supervision and Engineering	\$39,244
Total	\$94,270
Acct 1850 - Line Transformers - Gross Assets	\$703,211
Acct 1815 - 1855	\$7,462,786

on Model

VI

1	2	3	4	5
Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate
\$3,758	\$1,398	\$1,000	\$0	\$0
\$137	\$50	\$35	\$0	\$0
\$8,160	\$3,036	\$2,171	\$0	\$0
\$3,723	\$1,385	\$991	\$0	\$0
\$1,296	\$482	\$345	\$0	\$0
\$5,397	\$2,008	\$1,436	\$0	\$0
\$5,556	\$2,085	\$1,518	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$2,436	\$906	\$648	\$0	\$0
\$4,606	\$1,714	\$1,225	\$0	\$0
\$35,068	\$13,064	\$9,369	\$0	\$0
27,613	10,274	7,348	0	0
4,656	590	37	0	0
\$5,913	\$751	\$47	\$0	\$0
\$632,648	\$169,334	\$132,583	\$0	\$0
(\$466,358)	(\$124,825)	(\$97,734)	\$0	\$0
\$166,291	\$44,509	\$34,849	\$0	\$0
\$5,002	\$1,339	\$1,048	\$0	\$0
\$4,445,341	\$1,208,876	\$957,565	\$0	\$0
\$365,064	\$76,770	\$41,546	\$0	\$0
\$865,844	\$180,561	\$95,998	\$0	\$0

\$427,211	\$158,949	\$113,677	\$0	\$0
(\$305,441)	(\$113,643)	(\$81,275)	\$0	\$0
\$121,770	\$45,306	\$32,402	\$0	\$0
\$4,555	\$1,668	\$1,179	\$0	\$0
\$126,325	\$46,974	\$33,581	\$0	\$0

\$23,813	\$8,860	\$8,601	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$7,799	\$2,902	\$2,817	\$0	\$0
\$22,545	\$8,388	\$8,143	\$0	\$0
\$54,157	\$20,150	\$19,561	\$0	\$0

\$427,211	\$158,949	\$113,677	\$0	\$0
\$4,287,303	\$1,595,142	\$1,548,514	\$0	\$0

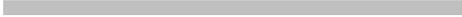
6	7	8	9	10
Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
\$0	\$26	\$0	\$3	\$0
\$0	\$1	\$0	\$0	\$0
\$0	\$57	\$0	\$7	\$0
\$0	\$26	\$0	\$3	\$0
\$0	\$9	\$0	\$1	\$0
\$0	\$38	\$0	\$5	\$0
\$0	\$39	\$0	\$5	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$17	\$0	\$2	\$0
\$0	\$32	\$0	\$4	\$0
\$0	\$245	\$0	\$31	\$0
0	193	0	25	0
0	33	31	34	0
\$0	\$41	\$0	\$43	\$0
\$0	\$9,335	\$1,847	\$1,890	\$0
\$0	(\$6,881)	(\$1,361)	(\$1,393)	\$0
\$0	\$2,454	\$485	\$497	\$0
\$0	\$74	\$15	\$15	\$0
\$0	\$64,711	\$12,899	\$13,282	\$0
\$0	\$6,310	\$901	\$1,555	\$0
\$0	\$15,034	\$2,126	\$3,722	\$0

\$0	\$2,991	\$0	\$383	\$0
\$0	(\$2,139)	\$0	(\$273)	\$0
\$0	\$853	\$0	\$109	\$0
\$0	\$32	\$0	\$4	\$0
\$0	\$885	\$0	\$113	\$0

\$0	\$155	\$0	\$21	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$51	\$0	\$7	\$0
\$0	\$147	\$0	\$20	\$0
\$0	\$354	\$0	\$48	\$0

\$0	\$2,991	\$0	\$383	\$0
-----	---------	-----	-------	-----

\$0	\$27,987	\$0	\$3,839	\$0
-----	----------	-----	---------	-----



11	12	13	14	15
Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

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

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

\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----

\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----

\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----



2021 Cost Allocation

Sheet O2.2 Primary Cost PLCC Adjustment V

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

Allocation by Rate Classification

<u>Description</u>	Total
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$32,553
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$15,172
Depreciation on Acct 1840-4 Primary Underground Conduit	\$2,977
Depreciation on Acct 1845-4 Primary Underground Conductors	\$6,321
Depreciation on General Plant Assigned to Primary C&P	\$2,406
Primary C&P Operations and Maintenance	\$209,228
Allocation of General Expenses	\$51,752
Admin and General Assigned to Primary C&P	\$88,875
PILs on Primary C&P	\$0
Debt Return on Primary C&P	\$43,173
Equity Return on Primary C&P	\$81,618
Total	\$534,075
Primary NCP	48,607
PLCC Amount	5,392
Adjustment to Customer Related Cost for PLCC	\$58,840
General Plant - Gross Assets	\$947,637
General Plant - Accumulated Depreciation	(\$698,552)
General Plant - Net Fixed Assets	\$249,085
General Plant - Depreciation	\$7,492
Total Net Fixed Assets Excluding General Plant	\$6,702,675

Total Administration and General Expense	\$492,146
Total O&M	\$1,163,284
<u>Primary Conductors and Poles Gross Assets</u>	
Acct 1830-4 Primary Poles, Towers & Fixtures	\$2,000,514
Acct 1835-4 Primary Overhead Conductors	\$1,368,198
Acct 1840-4 Primary Underground Conduit	\$423,048
Acct 1845-4 Primary Underground Conductors	\$305,145
Subtotal	\$4,096,904
<u>Primary Conductors and Poles Accumulated Depreciation</u>	
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$947,327)
Acct 1835-4 Primary Overhead Conductors	(\$558,485)
Acct 1840-4 Primary Underground Conduit	(\$339,928)
Acct 1845-4 Primary Underground Conductors	(\$93,190)
Subtotal	(\$1,938,930)
Primary Conductor & Pools - Net Fixed Assets	\$2,157,974
General Plant Assigned to Primary C&P - NFA	\$79,988
Primary C&P Net Fixed Assets Including General Plant	\$2,237,962
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0
Acct 1840-3 Bulk Underground Conduit	\$0
Acct 1845-3 Bulk Underground Conductors	\$0
Subtotal	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$232,203
Acct 1835-5 Secondary Overhead Conductors	\$158,809
Acct 1840-5 Secondary Underground Conduit	\$49,104
Acct 1845-5 Secondary Underground Conductors	\$35,419
Subtotal	\$475,534
<u>Operations and Maintenance</u>	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$40,199
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$36,143
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$17,463
Acct 5045 Underground Distribution Lines & Feeders - Other	\$9,453
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$13,171
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$20,043
Acct 5125 Maintenance of Overhead Conductors & Devices	\$41,361
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$50,970
Acct 5145 Maintenance of Underground Conduit	\$1,526
Acct 5150 Maintenance of Underground Conductors & Devices	\$3,184
Total	\$233,514
<u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	\$41,450

Acct 5010 - Load Dispatching	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$13,576
Acct 5105 - Maintenance Supervision and Engineering	\$39,244
Total	\$94,270
Primary Conductors and Poles Gross Assets	\$4,096,904
Acct 1815 - 1855	\$7,462,786

Model

Vorksheet - v1

1	2	3	4	5
Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate
\$18,493	\$6,881	\$7,033	\$0	\$0
\$8,619	\$3,207	\$3,278	\$0	\$0
\$1,691	\$629	\$643	\$0	\$0
\$3,591	\$1,336	\$1,366	\$0	\$0
\$1,379	\$505	\$510	\$0	\$0
\$118,863	\$44,224	\$45,203	\$0	\$0
\$29,400	\$10,939	\$11,181	\$0	\$0
\$50,116	\$18,803	\$19,563	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$24,527	\$9,125	\$9,327	\$0	\$0
\$46,367	\$17,251	\$17,633	\$0	\$0
\$303,046	\$112,901	\$115,736	\$0	\$0
27,613	10,274	10,501	0	0
4,656	590	48	0	0
\$51,098	\$6,488	\$529	\$0	\$0
\$632,648	\$169,334	\$132,583	\$0	\$0
(\$466,358)	(\$124,825)	(\$97,734)	\$0	\$0
\$166,291	\$44,509	\$34,849	\$0	\$0
\$5,002	\$1,339	\$1,048	\$0	\$0
\$4,445,341	\$1,208,876	\$957,565	\$0	\$0

\$365,064	\$76,770	\$41,546	\$0	\$0
------------------	-----------------	-----------------	------------	------------

\$865,844	\$180,561	\$95,998	\$0	\$0
------------------	------------------	-----------------	------------	------------

\$1,136,492	\$422,845	\$432,202	\$0	\$0
\$777,273	\$289,194	\$295,593	\$0	\$0
\$240,333	\$89,419	\$91,397	\$0	\$0
\$173,353	\$64,498	\$65,925	\$0	\$0
\$2,327,451	\$865,956	\$885,117	\$0	\$0

(\$538,177)	(\$200,235)	(\$204,666)	\$0	\$0
(\$317,276)	(\$118,046)	(\$120,658)	\$0	\$0
(\$193,113)	(\$71,850)	(\$73,440)	\$0	\$0
(\$52,941)	(\$19,697)	(\$20,133)	\$0	\$0

(\$1,101,506)	(\$409,829)	(\$418,897)	\$0	\$0
----------------------	--------------------	--------------------	------------	------------

\$1,225,945	\$456,127	\$466,220	\$0	\$0
\$45,860	\$16,794	\$16,967	\$0	\$0
\$1,271,805	\$472,921	\$483,187	\$0	\$0

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

\$0	\$0	\$0	\$0	\$0
------------	------------	------------	------------	------------

\$141,669	\$52,710	\$37,697	\$0	\$0
\$96,891	\$36,049	\$25,782	\$0	\$0
\$29,959	\$11,146	\$7,972	\$0	\$0
\$21,609	\$8,040	\$5,750	\$0	\$0

\$290,128	\$107,946	\$77,200	\$0	\$0
------------------	------------------	-----------------	------------	------------

\$23,013	\$8,562	\$8,460	\$0	\$0
\$20,691	\$7,698	\$7,607	\$0	\$0
\$9,997	\$3,720	\$3,675	\$0	\$0
\$5,411	\$2,013	\$1,989	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$7,540	\$2,805	\$2,772	\$0	\$0
\$11,474	\$4,269	\$4,218	\$0	\$0
\$23,678	\$8,810	\$8,705	\$0	\$0
\$29,179	\$10,856	\$10,727	\$0	\$0
\$874	\$325	\$321	\$0	\$0
\$1,822	\$678	\$670	\$0	\$0

\$133,679	\$49,737	\$49,145	\$0	\$0
------------------	-----------------	-----------------	------------	------------

\$23,813	\$8,860	\$8,601	\$0	\$0
----------	---------	---------	-----	-----

\$0	\$0	\$0	\$0	\$0
\$7,799	\$2,902	\$2,817	\$0	\$0
\$22,545	\$8,388	\$8,143	\$0	\$0
\$54,157	\$20,150	\$19,561	\$0	\$0
\$2,327,451	\$865,956	\$885,117	\$0	\$0
\$4,287,303	\$1,595,142	\$1,548,514	\$0	\$0

6	7	8	9	10
Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
\$0	\$129	\$0	\$17	\$0
\$0	\$60	\$0	\$8	\$0
\$0	\$12	\$0	\$2	\$0
\$0	\$25	\$0	\$3	\$0
\$0	\$10	\$0	\$1	\$0
\$0	\$832	\$0	\$106	\$0
\$0	\$206	\$0	\$26	\$0
\$0	\$349	\$0	\$44	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$172	\$0	\$22	\$0
\$0	\$325	\$0	\$42	\$0
\$0	\$2,120	\$0	\$271	\$0
0	193	0	25	0
0	33	31	34	0
\$0	\$358	\$0	\$368	\$0
\$0	\$9,335	\$1,847	\$1,890	\$0
\$0	(\$6,881)	(\$1,361)	(\$1,393)	\$0
\$0	\$2,454	\$485	\$497	\$0
\$0	\$74	\$15	\$15	\$0
\$0	\$64,711	\$12,899	\$13,282	\$0

\$0	\$6,310	\$901	\$1,555	\$0
------------	----------------	--------------	----------------	------------

\$0	\$15,034	\$2,126	\$3,722	\$0
------------	-----------------	----------------	----------------	------------

\$0	\$7,957	\$0	\$1,018	\$0
\$0	\$5,442	\$0	\$696	\$0
\$0	\$1,683	\$0	\$215	\$0
\$0	\$1,214	\$0	\$155	\$0
\$0	\$16,296	\$0	\$2,084	\$0

\$0	(\$3,768)	\$0	(\$482)	\$0
\$0	(\$2,221)	\$0	(\$284)	\$0
\$0	(\$1,352)	\$0	(\$173)	\$0
\$0	(\$371)	\$0	(\$47)	\$0
\$0	(\$7,712)	\$0	(\$986)	\$0

\$0	\$8,584	\$0	\$1,098	\$0
\$0	\$325	\$0	\$41	\$0
\$0	\$8,909	\$0	\$1,139	\$0

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

\$0	\$0	\$0	\$0	\$0
------------	------------	------------	------------	------------

\$0	\$0	\$0	\$127	\$0
\$0	\$0	\$0	\$87	\$0
\$0	\$0	\$0	\$27	\$0
\$0	\$0	\$0	\$19	\$0

\$0	\$0	\$0	\$260	\$0
------------	------------	------------	--------------	------------

\$0	\$143	\$0	\$21	\$0
\$0	\$129	\$0	\$19	\$0
\$0	\$62	\$0	\$9	\$0
\$0	\$34	\$0	\$5	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$47	\$0	\$7	\$0
\$0	\$71	\$0	\$10	\$0
\$0	\$147	\$0	\$21	\$0
\$0	\$182	\$0	\$26	\$0
\$0	\$5	\$0	\$1	\$0
\$0	\$11	\$0	\$2	\$0

\$0	\$832	\$0	\$120	\$0
------------	--------------	------------	--------------	------------

\$0	\$155	\$0	\$21	\$0
-----	-------	-----	------	-----

\$0	\$0	\$0	\$0	\$0
\$0	\$51	\$0	\$7	\$0
\$0	\$147	\$0	\$20	\$0
\$0	\$354	\$0	\$48	\$0
\$0	\$16,296	\$0	\$2,084	\$0
\$0	\$27,987	\$0	\$3,839	\$0

\$0	\$0	\$0	\$0	\$0
------------	------------	------------	------------	------------

\$0	\$0	\$0	\$0	\$0
------------	------------	------------	------------	------------

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

\$0	\$0	\$0	\$0	\$0
------------	------------	------------	------------	------------

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

\$0	\$0	\$0	\$0	\$0
------------	------------	------------	------------	------------

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

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

\$0	\$0	\$0	\$0	\$0
------------	------------	------------	------------	------------

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

\$0	\$0	\$0	\$0	\$0
------------	------------	------------	------------	------------

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

\$0	\$0	\$0	\$0	\$0
------------	------------	------------	------------	------------

\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----

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

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

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



2021 Cost Allocation

Sheet O2.3 Secondary Cost PLCC Adjustment

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

Allocation by Rate Classification

Description

Total

Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$3,778
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$2,935
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$576
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$1,223
Depreciation on General Plant Assigned to Secondary C&P	\$280
Secondary C&P Operations and Maintenance	\$24,285
Allocation of General Expenses	\$6,007
Admin and General Assigned to Primary C&P	\$10,303
PILs on Secondary C&P	\$0
Debt Return on Secondary C&P	\$5,011
Equity Return on Secondary C&P	\$9,473
Total	\$63,871
Secondary NCP	45,260
PLCC Amount	5,392
Adjustment to Customer Related Cost for PLCC	\$7,537
General Plant - Gross Assets	\$947,637
General Plant - Accumulated Depreciation	(\$698,552)
General Plant - Net Fixed Assets	\$249,085
General Plant - Depreciation	\$7,492
Total Net Fixed Assets Excluding General Plant	\$6,702,675
Total Administration and General Expense	\$492,146

Total O&M	\$1,163,284
<u>Secondary Conductors and Poles Gross Plant</u>	
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$232,203
Acct 1835-5 Secondary Overhead Conductors	\$158,809
Acct 1840-5 Secondary Underground Conduit	\$49,104
Acct 1845-5 Secondary Underground Conductors	\$35,419
Subtotal	\$475,534
<u>Secondary Conductors and Poles Accumulated Depreciation</u>	
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$109,958)
Acct 1835-5 Secondary Overhead Conductors	(\$64,824)
Acct 1840-5 Secondary Underground Conduit	(\$39,456)
Acct 1845-5 Secondary Underground Conductors	(\$10,817)
Subtotal	(\$225,054)
Secondary Conductor & Pools - Net Fixed Assets	\$250,479
General Plant Assigned to Secondary C&P - NFA	\$9,295
Secondary C&P Net Fixed Assets Including General Plant	\$259,774
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0
Acct 1840-3 Bulk Underground Conduit	\$0
Acct 1845-3 Bulk Underground Conductors	\$0
Subtotal	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$2,000,514
Acct 1835-4 Primary Overhead Conductors	\$1,368,198
Acct 1840-4 Primary Underground Conduit	\$423,048
Acct 1845-4 Primary Underground Conductors	\$305,145
Subtotal	\$4,096,904
<u>Operations and Maintenance</u>	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$40,199
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$36,143
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$17,463
Acct 5045 Underground Distribution Lines & Feeders - Other	\$9,453
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$13,171
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$20,043
Acct 5125 Maintenance of Overhead Conductors & Devices	\$41,361
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$50,970
Acct 5145 Maintenance of Underground Conduit	\$1,526
Acct 5150 Maintenance of Underground Conductors & Devices	\$3,184
Total	\$233,514
<u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	\$41,450
Acct 5010 - Load Dispatching	\$0

Acct 5085 - Miscellaneous Distribution Expense	\$13,576
Acct 5105 - Maintenance Supervision and Engineering	\$39,244
Total	\$94,270
Secondary Conductors and Poles Gross Assets	\$475,534
Acct 1815 - 1855	\$7,462,786

n Model

it Worksheet - v1

1	2	3	4	5
Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate
\$2,305	\$858	\$613	\$0	\$0
\$1,898	\$504	\$292	\$0	\$0
\$372	\$99	\$57	\$0	\$0
\$791	\$210	\$122	\$0	\$0
\$172	\$63	\$45	\$0	\$0
\$14,817	\$5,513	\$3,943	\$0	\$0
\$3,665	\$1,364	\$975	\$0	\$0
\$6,247	\$2,344	\$1,706	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$3,057	\$1,138	\$814	\$0	\$0
\$5,780	\$2,150	\$1,538	\$0	\$0
\$39,105	\$14,242	\$10,105	\$0	\$0
27,613	10,274	7,348	0	0
4,656	590	48	0	0
\$6,594	\$818	\$66	\$0	\$0
\$632,648	\$169,334	\$132,583	\$0	\$0
(\$466,358)	(\$124,825)	(\$97,734)	\$0	\$0
\$166,291	\$44,509	\$34,849	\$0	\$0
\$5,002	\$1,339	\$1,048	\$0	\$0
\$4,445,341	\$1,208,876	\$957,565	\$0	\$0
\$365,064	\$76,770	\$41,546	\$0	\$0

\$865,844	\$180,561	\$95,998	\$0	\$0
\$141,669	\$52,710	\$37,697	\$0	\$0
\$96,891	\$36,049	\$25,782	\$0	\$0
\$29,959	\$11,146	\$7,972	\$0	\$0
\$21,609	\$8,040	\$5,750	\$0	\$0
\$290,128	\$107,946	\$77,200	\$0	\$0
(\$67,086)	(\$24,960)	(\$17,851)	\$0	\$0
(\$39,550)	(\$14,715)	(\$10,524)	\$0	\$0
(\$24,072)	(\$8,956)	(\$6,405)	\$0	\$0
(\$6,599)	(\$2,455)	(\$1,756)	\$0	\$0
(\$137,308)	(\$51,087)	(\$36,536)	\$0	\$0
\$152,820	\$56,858	\$40,664	\$0	\$0
\$5,717	\$2,093	\$1,480	\$0	\$0
\$158,537	\$58,952	\$42,144	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$1,136,492	\$422,845	\$432,202	\$0	\$0
\$777,273	\$289,194	\$295,593	\$0	\$0
\$240,333	\$89,419	\$91,397	\$0	\$0
\$173,353	\$64,498	\$65,925	\$0	\$0
\$2,327,451	\$865,956	\$885,117	\$0	\$0
\$23,013	\$8,562	\$8,460	\$0	\$0
\$20,691	\$7,698	\$7,607	\$0	\$0
\$9,997	\$3,720	\$3,675	\$0	\$0
\$5,411	\$2,013	\$1,989	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$7,540	\$2,805	\$2,772	\$0	\$0
\$11,474	\$4,269	\$4,218	\$0	\$0
\$23,678	\$8,810	\$8,705	\$0	\$0
\$29,179	\$10,856	\$10,727	\$0	\$0
\$874	\$325	\$321	\$0	\$0
\$1,822	\$678	\$670	\$0	\$0
\$133,679	\$49,737	\$49,145	\$0	\$0
\$23,813	\$8,860	\$8,601	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$7,799	\$2,902	\$2,817	\$0	\$0
\$22,545	\$8,388	\$8,143	\$0	\$0
\$54,157	\$20,150	\$19,561	\$0	\$0
\$290,128	\$107,946	\$77,200	\$0	\$0
\$4,287,303	\$1,595,142	\$1,548,514	\$0	\$0

6	7	8	9	10
Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
\$0	\$0	\$0	\$2	\$0
\$0	\$226	\$7	\$7	\$0
\$0	\$44	\$1	\$1	\$0
\$0	\$94	\$3	\$3	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$13	\$0
\$0	\$0	\$0	\$3	\$0
\$0	\$0	\$0	\$6	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$3	\$0
\$0	\$0	\$0	\$5	\$0
\$0	\$365	\$11	\$43	\$0
0	0	0	25	0
0	33	31	34	0
\$0	\$0	\$0	\$59	\$0
\$0	\$9,335	\$1,847	\$1,890	\$0
\$0	(\$6,881)	(\$1,361)	(\$1,393)	\$0
\$0	\$2,454	\$485	\$497	\$0
\$0	\$74	\$15	\$15	\$0
\$0	\$64,711	\$12,899	\$13,282	\$0
\$0	\$6,310	\$901	\$1,555	\$0

\$0	\$15,034	\$2,126	\$3,722	\$0
-----	----------	---------	---------	-----

\$0	\$0	\$0	\$127	\$0
\$0	\$0	\$0	\$87	\$0
\$0	\$0	\$0	\$27	\$0
\$0	\$0	\$0	\$19	\$0

\$0	\$0	\$0	\$260	\$0
------------	------------	------------	--------------	------------

\$0	\$0	\$0	(\$60)	\$0
\$0	\$0	\$0	(\$35)	\$0
\$0	\$0	\$0	(\$22)	\$0
\$0	\$0	\$0	(\$6)	\$0

\$0	\$0	\$0	(\$123)	\$0
------------	------------	------------	----------------	------------

\$0	\$0	\$0	\$137	\$0
\$0	\$0	\$0	\$5	\$0
\$0	\$0	\$0	\$142	\$0

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

\$0	\$0	\$0	\$0	\$0
------------	------------	------------	------------	------------

\$0	\$7,957	\$0	\$1,018	\$0
\$0	\$5,442	\$0	\$696	\$0
\$0	\$1,683	\$0	\$215	\$0
\$0	\$1,214	\$0	\$155	\$0

\$0	\$16,296	\$0	\$2,084	\$0
------------	-----------------	------------	----------------	------------

\$0	\$143	\$0	\$21	\$0
\$0	\$129	\$0	\$19	\$0
\$0	\$62	\$0	\$9	\$0
\$0	\$34	\$0	\$5	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$47	\$0	\$7	\$0
\$0	\$71	\$0	\$10	\$0
\$0	\$147	\$0	\$21	\$0
\$0	\$182	\$0	\$26	\$0
\$0	\$5	\$0	\$1	\$0
\$0	\$11	\$0	\$2	\$0

\$0	\$832	\$0	\$120	\$0
------------	--------------	------------	--------------	------------

\$0	\$155	\$0	\$21	\$0
\$0	\$0	\$0	\$0	\$0

\$0	\$51	\$0	\$7	\$0
\$0	\$147	\$0	\$20	\$0
\$0	\$354	\$0	\$48	\$0
\$0	\$0	\$0	\$260	\$0
\$0	\$27,987	\$0	\$3,839	\$0

\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----

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

\$0	\$0	\$0	\$0	\$0
------------	------------	------------	------------	------------

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

\$0	\$0	\$0	\$0	\$0
------------	------------	------------	------------	------------

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

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

\$0	\$0	\$0	\$0	\$0
------------	------------	------------	------------	------------

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

\$0	\$0	\$0	\$0	\$0
------------	------------	------------	------------	------------

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

\$0	\$0	\$0	\$0	\$0
------------	------------	------------	------------	------------

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

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

\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----

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

\$0	\$0	\$0	\$0	\$0
------------	------------	------------	------------	------------

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

\$0	\$0	\$0	\$0	\$0
------------	------------	------------	------------	------------

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

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

\$0	\$0	\$0	\$0	\$0
------------	------------	------------	------------	------------

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

\$0	\$0	\$0	\$0	\$0
------------	------------	------------	------------	------------

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

\$0	\$0	\$0	\$0	\$0
------------	------------	------------	------------	------------

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

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



2021 Cost Allocation

EB-2020-0020

Sheet O3.1 Line Transformers Unit Cost V

ALLOCATION BY RATE CLASSIFICATION

Description

Total

Depreciation on Acct 1850 Line Transformers	\$10,309
Depreciation on General Plant Assigned to Line Transformers	\$374
Acct 5035 - Overhead Distribution Transformers- Operation	\$22,386
Acct 5055 - Underground Distribution Transformers - Operation	\$10,213
Acct 5160 - Maintenance of Line Transformers	\$3,555
Allocation of General Expenses	\$16,139
Admin and General Assigned to Line Transformers	\$15,306
PILs on Line Transformers	\$0
Debt Return on Line Transformers	\$6,683
Equity Return on Line Transformers	\$12,635
Total	\$97,600
Billed kW without Line Transformer Allowance	
Billed kWh without Line Transformer Allowance	
Line Transformation Unit Cost (\$/kW)	
Line Transformation Unit Cost (\$/kWh)	
General Plant - Gross Assets	\$947,637
General Plant - Accumulated Depreciation	(\$698,552)
General Plant - Net Fixed Assets	\$249,085
General Plant - Depreciation	\$7,492
Total Net Fixed Assets Excluding General Plant	\$6,702,675
Total Administration and General Expense	\$492,146

Total O&M	\$1,163,284
<u>Line Transformer Rate Base</u>	
Acct 1850 - Line Transformers - Gross Assets	\$1,172,018
Line Transformers - Accumulated Depreciation	(\$837,952)
Line Transformers - Net Fixed Assets	\$334,066
General Plant Assigned to Line Transformers - NFA	\$12,429
Line Transformer Net Fixed Assets Including General Plant	\$346,495
<u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	\$69,084
Acct 5010 - Load Dispatching	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$22,626
Acct 5105 - Maintenance Supervision and Engineering	\$65,407
Total	\$157,117
Acct 1850 - Line Transformers - Gross Assets	\$1,172,018
Acct 1815 - 1855	\$11,446,250

on Model

Worksheet - v1

1	2	3	7	8
Residential	GS <50	GS>50-Regular	Street Light	Sentinel
\$7,320	\$1,850	\$1,028	\$51	\$31
\$267	\$66	\$36	\$2	\$1
\$15,896	\$4,017	\$2,232	\$111	\$66
\$7,252	\$1,833	\$1,018	\$51	\$30
\$2,524	\$638	\$355	\$18	\$11
\$11,671	\$2,792	\$1,484	\$88	\$55
\$10,824	\$2,758	\$1,560	\$75	\$46
\$0	\$0	\$0	\$0	\$0
\$4,746	\$1,199	\$666	\$33	\$20
\$8,972	\$2,267	\$1,260	\$63	\$38
\$69,471	\$17,420	\$9,640	\$492	\$297
0	0	26,991	660	67
32,639,692	10,191,190	15,482,365	224,919	24,258
\$0.0000	\$0.0000	\$0.3572	\$0.7455	\$4.4051
\$0.0021	\$0.0017	\$0.0006	\$0.0022	\$0.0122
\$632,648	\$169,334	\$132,583	\$9,335	\$1,847
(\$466,358)	(\$124,825)	(\$97,734)	(\$6,881)	(\$1,361)
\$166,291	\$44,509	\$34,849	\$2,454	\$485
\$5,002	\$1,339	\$1,048	\$74	\$15
\$4,445,341	\$1,208,876	\$957,565	\$64,711	\$12,899
\$365,064	\$76,770	\$41,546	\$6,310	\$901

\$865,844	\$180,561	\$95,998	\$15,034	\$2,126
\$832,222	\$210,306	\$116,878	\$5,827	\$3,479
(\$595,010)	(\$150,362)	(\$83,564)	(\$4,166)	(\$2,488)
\$237,212	\$59,945	\$33,314	\$1,661	\$992
\$8,874	\$2,207	\$1,212	\$63	\$37
\$246,086	\$62,152	\$34,527	\$1,724	\$1,029
\$47,413	\$11,705	\$8,820	\$793	\$180
\$0	\$0	\$0	\$0	\$0
\$15,529	\$3,834	\$2,889	\$260	\$59
\$44,890	\$11,082	\$8,350	\$751	\$171
\$107,831	\$26,620	\$20,059	\$1,804	\$410
\$832,222	\$210,306	\$116,878	\$5,827	\$3,479
\$7,689,374	\$2,005,241	\$1,580,072	\$119,920	\$25,981

9

**Unmetered
Scattered Load**

\$29
\$1
\$63
\$29
\$10
\$51
\$43
\$0
\$19
\$36

\$280

0
115,182

\$0.0000
\$0.0024

\$1,890
(\$1,393)
\$497

\$15

\$13,282

\$1,555

\$3,722

\$3,305

(\$2,363)

\$942

\$35

\$977

\$173

\$0

\$57

\$164

\$393

\$3,305

\$25,663



2021 Cost Allocation

Sheet O3.2 Substation Transformers Unit Cost

ALLOCATION BY RATE CLASSIFICATION

Description

Total

Depreciation on Acct 1820-2 Distribution Station Equipment	\$37,447
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$5,772
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$0
Depreciation on General Plant Assigned to Substation Transformers	(\$350)
Acct 5012 - Station Buildings and Fixtures Expense	\$1,467
Acct 5016 - Distributon Station Equipment - Labour	\$8,428
Acct 5017 - Distributon Station Equipment - Other	\$19,440
Acct 5114 - Maintenance of Distribution Station Equipment	\$5,097
Allocation of General Expenses	\$0
Admin and General Assigned to SubstationTransformers	\$14,003
PILs on SubstationTransformers	\$0
Debt Return on Substation Transformers	(\$6,292)
Equity Return on Substation Transformers	(\$11,896)
Total	\$73,115
Billed kW without Substation Transformer Allowance	
Billed kWh without Substation Transformer Allowance	
Substation Transformation Unit Cost (\$/kW)	
Substation Transformation Unit Cost (\$/kWh)	
General Plant - Gross Assets	\$947,637
General Plant - Accumulated Depreciation	(\$698,552)
General Plant - Net Fixed Assets	\$249,085

General Plant - Depreciation	\$7,492
Total Net Fixed Assets Excluding General Plant	\$6,702,675
Total Administration and General Expense	\$492,146
Total O&M	\$1,163,284
Substation Transformer Rate Base Gross Plant	
Acct 1820-2 Distribution Station Equipment	\$0
Acct 1825-2 Storage Battery Equipment	\$0
Acct 1805-2 Land Station <50 kV	\$88,880
Acct 1806-2 Land Rights Station <50 kV	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	\$402,301
Acct 1810-2 Leasehold Improvements <50 kV	\$0
Subtotal	\$491,182
Substation Transformers - Accumulated Depreciation	
Acct 1820-2 Distribution Station Equipment	(\$599,342)
Acct 1825-2 Storage Battery Equipment	\$0
Acct 1805-2 Land Station <50 kV	\$0
Acct 1806-2 Land Rights Station <50 kV	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	(\$206,360)
Acct 1810-2 Leasehold Improvements <50 kV	\$0
Subtotal	(\$805,701)
Substation Transformers - Net Fixed Assets	(\$314,520)
General Plant Assigned to Substation Transformers - NFA	(\$11,653)
Substation Transformer NFA Including General Plant	(\$326,172)
General Expenses	
Acct 5005 - Operation Supervision and Engineering	\$69,084
Acct 5010 - Load Dispatching	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$22,626
Acct 5105 - Maintenance Supervision and Engineering	\$65,407
Total	\$157,117
Acct 1820-2 Distribution Station Equipment	\$0
Acct 1825-2 Storage Battery Equipment	\$0
Total	\$0
Acct 1815 - 1855	\$11,446,250

Model

Worksheet - v1

1	2	3	7	8
Residential	GS <50	GS>50-Regular	Street Light	Sentinel
\$21,274	\$7,915	\$8,090	\$149	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$3,403	\$1,228	\$1,126	\$7	\$1
\$0	\$0	\$0	\$0	\$0
(\$194)	(\$73)	(\$81)	(\$2)	\$0
\$865	\$312	\$286	\$2	\$0
\$4,788	\$1,781	\$1,821	\$34	\$0
\$11,044	\$4,109	\$4,200	\$77	\$0
\$2,896	\$1,077	\$1,101	\$20	\$0
\$0	\$0	\$0	\$0	\$0
\$7,896	\$2,963	\$3,082	\$55	\$0
\$0	\$0	\$0	\$0	\$0
(\$3,452)	(\$1,322)	(\$1,479)	(\$40)	\$1
(\$6,527)	(\$2,499)	(\$2,796)	(\$76)	\$1
\$41,991	\$15,493	\$15,352	\$226	\$2
0	0	38,559	660	67
32,639,692	10,191,190	15,482,365	224,919	24,258
\$0.0000	\$0.0000	\$0.3981	\$0.3418	\$0.0354
\$0.0013	\$0.0015	\$0.0010	\$0.0010	\$0.0001
\$632,648	\$169,334	\$132,583	\$9,335	\$1,847
(\$466,358)	(\$124,825)	(\$97,734)	(\$6,881)	(\$1,361)
\$166,291	\$44,509	\$34,849	\$2,454	\$485

\$5,002	\$1,339	\$1,048	\$74	\$15
\$4,445,341	\$1,208,876	\$957,565	\$64,711	\$12,899
\$365,064	\$76,770	\$41,546	\$6,310	\$901
\$865,844	\$180,561	\$95,998	\$15,034	\$2,126
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$52,399	\$18,917	\$17,341	\$115	\$9
\$0	\$0	\$0	\$0	\$0
\$237,175	\$85,623	\$78,492	\$520	\$40
\$0	\$0	\$0	\$0	\$0
\$289,575	\$104,539	\$95,834	\$635	\$49
(\$340,486)	(\$126,682)	(\$129,485)	(\$2,384)	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$121,659)	(\$43,920)	(\$40,262)	(\$267)	(\$20)
\$0	\$0	\$0	\$0	\$0
(\$462,145)	(\$170,602)	(\$169,747)	(\$2,651)	(\$20)
(\$172,570)	(\$66,062)	(\$73,914)	(\$2,016)	\$28
(\$6,455)	(\$2,432)	(\$2,690)	(\$76)	\$1
(\$179,026)	(\$68,495)	(\$76,604)	(\$2,092)	\$29
\$47,413	\$11,705	\$8,820	\$793	\$180
\$0	\$0	\$0	\$0	\$0
\$15,529	\$3,834	\$2,889	\$260	\$59
\$44,890	\$11,082	\$8,350	\$751	\$171
\$107,831	\$26,620	\$20,059	\$1,804	\$410
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$7,689,374	\$2,005,241	\$1,580,072	\$119,920	\$25,981



9
Unmetered Scattered Load

\$19
\$0
\$0
\$0
\$6
\$0
\$0
\$2
\$4
\$10
\$3
\$0
\$7
\$0
\$0
\$1

\$52

0
115,182
\$0.0000
\$0.0004

\$1,890
(\$1,393)
\$497

\$15

\$13,282

\$1,555

\$3,722

\$0

\$0

\$100

\$0

\$451

\$0

\$551

(\$305)

\$0

\$0

\$0

(\$231)

\$0

(\$536)

\$14

\$1

\$15

\$173

\$0

\$57

\$164

\$393

\$0

\$0

\$0

\$25,663



2021 Cost Allocation

Sheet O3.3 Primary Conductors and Poles C

ALLOCATION BY RATE CLASSIFICATION

Description

Total

Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$54,255
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$25,286
Depreciation on Acct 1840-4 Primary Underground Conduit	\$4,962
Depreciation on Acct 1845-4 Primary Underground Conductors	\$10,535
Depreciation on General Plant Assigned to Primary C&P	\$4,022
Primary C&P Operations and Maintenance	\$348,714
Allocation of General Expenses	\$93,768
Admin and General Assigned to Primary C&P	\$147,752
PILs on Primary C&P	\$0
Debt Return on Primary C&P	\$71,955
Equity Return on Primary C&P	\$136,029
Total	Error - Please Rev
General Plant - Gross Assets	\$947,637
General Plant - Accumulated Depreciation	(\$698,552)
General Plant - Net Fixed Assets	\$249,085
General Plant - Depreciation	\$7,492
Total Net Fixed Assets Excluding General Plant	\$6,702,675
Total Administration and General Expense	\$492,146
Total O&M	\$1,163,284
Primary Conductors and Poles Gross Assets	
Acct 1830-4 Primary Poles, Towers & Fixtures	\$3,334,190
Acct 1835-4 Primary Overhead Conductors	\$2,280,330

Acct 1840-4 Primary Underground Conduit	\$705,080
Acct 1845-4 Primary Underground Conductors	\$508,574
Subtotal	\$6,828,174
Primary Conductors and Poles Accumulated Depreciation	
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$1,578,879)
Acct 1835-4 Primary Overhead Conductors	(\$930,809)
Acct 1840-4 Primary Underground Conduit	(\$566,547)
Acct 1845-4 Primary Underground Conductors	(\$155,316)
Subtotal	(\$3,231,550)
Primary Conductor & Poles - Net Fixed Assets	\$3,596,623
General Plant Assigned to Primary C&P - NFA	\$133,706
Primary C&P Net Fixed Assets Including General Plant	\$3,730,329
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0
Acct 1840-3 Bulk Underground Conduit	\$0
Acct 1845-3 Bulk Underground Conductors	\$0
Subtotal	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$387,004
Acct 1835-5 Secondary Overhead Conductors	\$264,681
Acct 1840-5 Secondary Underground Conduit	\$81,840
Acct 1845-5 Secondary Underground Conductors	\$59,031
Subtotal	\$792,556
<u>Operations and Maintenance</u>	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$66,999
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$60,239
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$29,105
Acct 5045 Underground Distribution Lines & Feeders - Other	\$15,755
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$21,951
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$33,406
Acct 5125 Maintenance of Overhead Conductors & Devices	\$68,935
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$84,951
Acct 5145 Maintenance of Underground Conduit	\$2,543
Acct 5150 Maintenance of Underground Conductors & Devices	\$5,306
Total	\$389,190
<u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	\$69,084
Acct 5010 - Load Dispatching	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$22,626
Acct 5105 - Maintenance Supervision and Engineering	\$65,407
Total	\$157,117
Primary Conductors and Poles Gross Assets	\$6,828,174

Acct 1815 - 1855

\$11,446,250

Grouping of Operation and Maintenance

Total

1830	\$	33,406
1835	\$	68,935
1840	\$	2,543
1845	\$	5,306
1830 & 1835	\$	234,140
1840 & 1845	\$	44,860
Total	\$	389,190

n Model

Cost Pool Worksheet - v1

1	2	3	7	8
Residential	GS <50	GS>50-Regular	Street Light	Sentinel
\$37,203	\$9,253	\$7,226	\$260	\$161
\$17,339	\$4,313	\$3,368	\$121	\$75
\$3,403	\$846	\$661	\$24	\$15
\$7,224	\$1,797	\$1,403	\$51	\$31
\$2,775	\$679	\$524	\$20	\$12
\$239,117	\$59,473	\$46,443	\$1,674	\$1,033
\$65,660	\$15,460	\$11,545	\$493	\$319
\$100,818	\$25,287	\$20,099	\$703	\$438
\$0	\$0	\$0	\$0	\$0
\$49,340	\$12,272	\$9,583	\$345	\$213
\$93,277	\$23,200	\$18,117	\$653	\$403
\$616,155	\$152,579	\$118,968	\$4,345	\$2,700
\$632,648	\$169,334	\$132,583	\$9,335	\$1,847
(\$466,358)	(\$124,825)	(\$97,734)	(\$6,881)	(\$1,361)
\$166,291	\$44,509	\$34,849	\$2,454	\$485
\$5,002	\$1,339	\$1,048	\$74	\$15
\$4,445,341	\$1,208,876	\$957,565	\$64,711	\$12,899
\$365,064	\$76,770	\$41,546	\$6,310	\$901
\$865,844	\$180,561	\$95,998	\$15,034	\$2,126
\$2,286,290	\$568,644	\$444,055	\$16,008	\$9,878
\$1,563,646	\$388,909	\$303,700	\$10,948	\$6,756

\$483,481	\$120,251	\$93,904	\$3,385	\$2,089
\$348,735	\$86,737	\$67,733	\$2,442	\$1,507
\$4,682,151	\$1,164,542	\$909,392	\$32,783	\$20,229

(\$1,082,654)	(\$269,277)	(\$210,279)	(\$7,580)	(\$4,678)
(\$638,266)	(\$158,749)	(\$123,967)	(\$4,469)	(\$2,758)
(\$388,487)	(\$96,624)	(\$75,454)	(\$2,720)	(\$1,678)
(\$106,502)	(\$26,489)	(\$20,685)	(\$746)	(\$460)
(\$2,215,908)	(\$551,139)	(\$430,385)	(\$15,515)	(\$9,574)

\$2,466,243	\$613,402	\$479,007	\$17,268	\$10,655
\$92,257	\$22,585	\$17,433	\$655	\$401
\$2,558,500	\$635,987	\$496,439	\$17,923	\$11,056
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$250,295	\$66,484	\$38,555	\$29,826	\$933
\$171,183	\$45,470	\$26,369	\$20,398	\$638
\$52,930	\$14,059	\$8,153	\$6,307	\$197
\$38,178	\$10,141	\$5,881	\$4,549	\$142
\$512,586	\$136,154	\$78,958	\$61,081	\$1,911

\$45,671	\$11,435	\$8,689	\$825	\$195
\$41,062	\$10,281	\$7,813	\$742	\$175
\$19,840	\$4,968	\$3,775	\$358	\$85
\$10,739	\$2,689	\$2,043	\$194	\$46
\$0	\$0	\$0	\$0	\$0
\$14,963	\$3,747	\$2,847	\$270	\$64
\$22,771	\$5,702	\$4,332	\$411	\$97
\$46,990	\$11,766	\$8,940	\$849	\$200
\$57,907	\$14,499	\$11,017	\$1,046	\$247
\$1,734	\$434	\$330	\$31	\$7
\$3,617	\$906	\$688	\$65	\$15
\$265,294	\$66,426	\$50,475	\$4,794	\$1,131

\$47,413	\$11,705	\$8,820	\$793	\$180
\$0	\$0	\$0	\$0	\$0
\$15,529	\$3,834	\$2,889	\$260	\$59
\$44,890	\$11,082	\$8,350	\$751	\$171
\$107,831	\$26,620	\$20,059	\$1,804	\$410

\$4,682,151	\$1,164,542	\$909,392	\$32,783	\$20,229
-------------	-------------	-----------	----------	----------

\$7,689,374

\$2,005,241

\$1,580,072

\$119,920

\$25,981



Residential	GS <50	GS>50-Regular	Street Light	Sentinel
\$ 22,771	\$ 5,702	\$ 4,332	\$ 411	\$ 97
\$ 46,990	\$ 11,766	\$ 8,940	\$ 849	\$ 200
\$ 1,734	\$ 434	\$ 330	\$ 31	\$ 7
\$ 3,617	\$ 906	\$ 688	\$ 65	\$ 15
\$ 159,604	\$ 39,963	\$ 30,366	\$ 2,884	\$ 680
\$ 30,579	\$ 7,657	\$ 5,818	\$ 553	\$ 130
\$ 265,294	\$ 66,426	\$ 50,475	\$ 4,794	\$ 1,131

9

**Unmetered
Scattered Load**

\$152

\$71

\$14

\$29

\$11

\$974

\$292

\$407

\$0

\$201

\$380

\$2,531

\$1,890

(\$1,393)

\$497

\$15

\$13,282

\$1,555

\$3,722

\$9,315

\$6,371

\$1,970
\$1,421

\$19,077

(\$4,411)
(\$2,601)
(\$1,583)
(\$434)

(\$9,028)

\$10,048
\$376
\$10,424

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

\$0

\$911
\$623
\$193
\$139

\$1,865

\$184
\$166
\$80
\$43
\$0
\$60
\$92
\$189
\$233
\$7
\$15

\$1,069

\$173
\$0
\$57
\$164

\$393

\$19,077

\$25,663



**Unmetered
Scattered Load**

\$	92
\$	189
\$	7
\$	15
\$	643
\$	123
\$	1,069



2021 Cost Allocation

Sheet O3.4 Secondary Cost Pool Worksheet

ALLOCATION BY RATE CLASSIFICATION

Description

Total

Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$6,297
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$2,935
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$576
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$1,223
Depreciation on General Plant Assigned to Secondary C&P	\$468
Secondary C&P Operations and Maintenance	\$40,476
Allocation of General Expenses	\$10,976
Admin and General Assigned to Primary C&P	\$17,129
PILs on Secondary C&P	\$0
Debt Return on Secondary C&P	\$8,352
Equity Return on Secondary C&P	\$15,789
Total	\$104,220
General Plant - Gross Assets	\$947,637
General Plant - Accumulated Depreciation	(\$698,552)
General Plant - Net Fixed Assets	\$249,085
General Plant - Depreciation	\$7,492
Total Net Fixed Assets Excluding General Plant	\$6,702,675
Total Administration and General Expense	\$492,146
Total O&M	\$1,163,284
Secondary Conductors and Poles Gross Plant	
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$387,004
Acct 1835-5 Secondary Overhead Conductors	\$264,681
Acct 1840-5 Secondary Underground Conduit	\$81,840

Acct 1845-5 Secondary Underground Conductors	\$59,031
Subtotal	\$792,556
Secondary Conductors and Poles Accumulated Depreciation	
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$183,263)
Acct 1835-5 Secondary Overhead Conductors	(\$108,040)
Acct 1840-5 Secondary Underground Conduit	(\$65,760)
Acct 1845-5 Secondary Underground Conductors	(\$18,028)
Subtotal	(\$375,091)
Secondary Conductor & Poles - Net Fixed Assets	\$417,465
General Plant Assigned to Secondary C&P - NFA	\$15,549
Secondary C&P Net Fixed Assets Including General Plant	\$433,014
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0
Acct 1840-3 Bulk Underground Conduit	\$0
Acct 1845-3 Bulk Underground Conductors	\$0
Subtotal	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$3,334,190
Acct 1835-4 Primary Overhead Conductors	\$2,280,330
Acct 1840-4 Primary Underground Conduit	\$705,080
Acct 1845-4 Primary Underground Conductors	\$508,574
Subtotal	\$6,828,174
Operations and Maintenance	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$66,999
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$60,239
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$29,105
Acct 5045 Underground Distribution Lines & Feeders - Other	\$15,755
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$21,951
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$33,406
Acct 5125 Maintenance of Overhead Conductors & Devices	\$68,935
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$84,951
Acct 5145 Maintenance of Underground Conduit	\$2,543
Acct 5150 Maintenance of Underground Conductors & Devices	\$5,306
Total	\$389,190
General Expenses	
Acct 5005 - Operation Supervision and Engineering	\$69,084
Acct 5010 - Load Dispatching	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$22,626
Acct 5105 - Maintenance Supervision and Engineering	\$65,407
Total	\$157,117
Secondary Conductors and Poles Gross Assets	\$792,556

Acct 1815 - 1855

\$11,446,250



<u>Grouping of Operation and Maintenance</u>		Total
1830	\$	33,406
1835	\$	68,935
1840	\$	2,543
1845	\$	5,306
1830 & 1835	\$	234,140
1840 & 1845	\$	44,860
Total	\$	389,190

n Model

- v1

1	2	3	7	8
Residential	GS <50	GS>50-Regular	Street Light	Sentinel
\$4,073	\$1,082	\$627	\$485	\$15
\$1,898	\$504	\$292	\$226	\$7
\$372	\$99	\$57	\$44	\$1
\$791	\$210	\$122	\$94	\$3
\$304	\$79	\$46	\$37	\$1
\$26,178	\$6,953	\$4,032	\$3,119	\$98
\$7,188	\$1,807	\$1,002	\$919	\$30
\$11,037	\$2,956	\$1,745	\$1,309	\$41
\$0	\$0	\$0	\$0	\$0
\$5,402	\$1,435	\$832	\$644	\$20
\$10,212	\$2,712	\$1,573	\$1,217	\$38
\$67,454	\$17,839	\$10,329	\$8,095	\$255
\$632,648	\$169,334	\$132,583	\$9,335	\$1,847
(\$466,358)	(\$124,825)	(\$97,734)	(\$6,881)	(\$1,361)
\$166,291	\$44,509	\$34,849	\$2,454	\$485
\$5,002	\$1,339	\$1,048	\$74	\$15
\$4,445,341	\$1,208,876	\$957,565	\$64,711	\$12,899
\$365,064	\$76,770	\$41,546	\$6,310	\$901
\$865,844	\$180,561	\$95,998	\$15,034	\$2,126
\$250,295	\$66,484	\$38,555	\$29,826	\$933
\$171,183	\$45,470	\$26,369	\$20,398	\$638
\$52,930	\$14,059	\$8,153	\$6,307	\$197

\$38,178	\$10,141	\$5,881	\$4,549	\$142
\$512,586	\$136,154	\$78,958	\$61,081	\$1,911
(\$118,525)	(\$31,483)	(\$18,258)	(\$14,124)	(\$442)
(\$69,875)	(\$18,560)	(\$10,764)	(\$8,326)	(\$261)
(\$42,530)	(\$11,297)	(\$6,551)	(\$5,068)	(\$159)
(\$11,659)	(\$3,097)	(\$1,796)	(\$1,389)	(\$43)
(\$242,590)	(\$64,437)	(\$37,368)	(\$28,907)	(\$904)
\$269,996	\$71,717	\$41,590	\$32,173	\$1,007
\$10,100	\$2,641	\$1,514	\$1,220	\$38
\$280,096	\$74,357	\$43,104	\$33,393	\$1,045
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$2,286,290	\$568,644	\$444,055	\$16,008	\$9,878
\$1,563,646	\$388,909	\$303,700	\$10,948	\$6,756
\$483,481	\$120,251	\$93,904	\$3,385	\$2,089
\$348,735	\$86,737	\$67,733	\$2,442	\$1,507
\$4,682,151	\$1,164,542	\$909,392	\$32,783	\$20,229
\$45,671	\$11,435	\$8,689	\$825	\$195
\$41,062	\$10,281	\$7,813	\$742	\$175
\$19,840	\$4,968	\$3,775	\$358	\$85
\$10,739	\$2,689	\$2,043	\$194	\$46
\$0	\$0	\$0	\$0	\$0
\$14,963	\$3,747	\$2,847	\$270	\$64
\$22,771	\$5,702	\$4,332	\$411	\$97
\$46,990	\$11,766	\$8,940	\$849	\$200
\$57,907	\$14,499	\$11,017	\$1,046	\$247
\$1,734	\$434	\$330	\$31	\$7
\$3,617	\$906	\$688	\$65	\$15
\$265,294	\$66,426	\$50,475	\$4,794	\$1,131
\$47,413	\$11,705	\$8,820	\$793	\$180
\$0	\$0	\$0	\$0	\$0
\$15,529	\$3,834	\$2,889	\$260	\$59
\$44,890	\$11,082	\$8,350	\$751	\$171
\$107,831	\$26,620	\$20,059	\$1,804	\$410
\$512,586	\$136,154	\$78,958	\$61,081	\$1,911

\$7,689,374

\$2,005,241

\$1,580,072

\$119,920

\$25,981



Residential	GS <50	GS>50-Regular	Street Light	Sentinel
\$ 22,771	\$ 5,702	\$ 4,332	\$ 411	\$ 97
\$ 46,990	\$ 11,766	\$ 8,940	\$ 849	\$ 200
\$ 1,734	\$ 434	\$ 330	\$ 31	\$ 7
\$ 3,617	\$ 906	\$ 688	\$ 65	\$ 15
\$ 159,604	\$ 39,963	\$ 30,366	\$ 2,884	\$ 680
\$ 30,579	\$ 7,657	\$ 5,818	\$ 553	\$ 130
\$ 265,294	\$ 66,426	\$ 50,475	\$ 4,794	\$ 1,131

9

**Unmetered
Scattered Load**

\$15
\$7
\$1
\$3
\$1
\$95
\$29
\$40
\$0
\$20
\$37

\$247

\$1,890
(\$1,393)
\$497

\$15

\$13,282

\$1,555

\$3,722

\$911
\$623
\$193

\$139

\$1,865

(\$431)

(\$254)

(\$155)

(\$42)

(\$883)

\$982

\$37

\$1,019

\$0

\$0

\$0

\$0

\$0

\$9,315

\$6,371

\$1,970

\$1,421

\$19,077

\$184

\$166

\$80

\$43

\$0

\$60

\$92

\$189

\$233

\$7

\$15

\$1,069

\$173

\$0

\$57

\$164

\$393

\$1,865

\$25,663

**Unmetered
Scattered Load**

\$	92
\$	189
\$	7
\$	15
\$	643
\$	123
\$	1,069



2021 Cost Allocation

Sheet O3.5 USL Metering Credit Worksheet - v1

ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	GS <50
Depreciation on Acct 1860 Metering	\$13,597
Depreciation on General Plant Assigned to Metering	\$54
Acct 5065 - Meter expense	\$4,546
Acct 5070 & 5075 - Customer Premises	\$3,061
Acct 5175 - Meter Maintenance	\$495
Acct 5310 - Meter Reading	\$7,914
Admin and General Assigned to Metering	\$6,810
PILs on Metering	\$0
Debt Return on Metering	\$968
Equity Return on Metering	\$1,830
Total	\$39,276
Number of Customers	369
Metering Unit Cost (\$/Customer/Month)	\$8.87
General Plant - Gross Assets	\$169,334
General Plant - Accumulated Depreciation	(\$124,825)
General Plant - Net Fixed Assets	\$44,509
General Plant - Depreciation	\$1,339
Total Net Fixed Assets Excluding General Plant	\$1,208,876
Total Administration and General Expense	\$76,770
Total O&M	\$180,561
Metering Rate Base	

Acct 1860 - Metering - Gross Assets	\$195,872
Metering - Accumulated Depreciation	(\$147,479)
Metering - Net Fixed Assets	\$48,393
General Plant Assigned to Metering - NFA	\$1,782
Metering Net Fixed Assets Including General Plant	\$50,175

Model





2021 Cost Allocation M

EB-2020-0020

Sheet O3.6 MicroFIT Charge Worksheet - v1

Instructions:

More Instructions provided on the first tab in this workbook.

ALLOCATION BY RATE CLASSIFICATION

Description	Residential	Monthly Unit Cost
Customer Premises - Operations Labour (5070)	\$ 23,019.20	\$ 0.66
Customer Premises - Materials and Expenses (5075)	\$ 1,122.22	\$ 0.03
Meter Expenses (5065)	\$ 14,065.70	\$ 0.40
Maintenance of Meters (5175)	\$ 1,531.93	\$ 0.04
Meter Reading Expenses (5310)	\$ 66,648.30	\$ 1.91
Customer Billing (5315)	\$ 163,798.82	\$ 4.69
Amortization Expense - General Plant Assigned to Meters	\$ 168.46	\$ 0.00
Admin and General Expenses allocated to O&M expenses for meters	\$ 12,245.12	\$ 0.35
Allocated PILS (general plant assigned to meters)	\$ -	\$ -
Interest Expense	\$ 108.01	\$ 0.00
Income Expenses	\$ 204.19	\$ 0.01
Total Cost	\$ 282,911.93	\$ 8.10
Number of Residential Customers	2910	



odel



2021 Cost Allocation

EB-2020-0020

Sheet O4 Summary of Allocators by Class & A

ALLOCATION BY RATE CLASSIFICATION

USoA Account #	Accounts	O1 Grouping
1565	Conservation and Demand Management Expenditures and Recoveries	dp
1608	Franchises and Consents	gp
1805	Land	dp
1805-1	Land Station >50 kV	dp
1805-2	Land Station <50 kV	dp
1806	Land Rights	dp
1806-1	Land Rights Station >50 kV	dp
1806-2	Land Rights Station <50 kV	dp
1808	Buildings and Fixtures	dp
1808-1	Buildings and Fixtures > 50 kV	dp
1808-2	Buildings and Fixtures < 50 KV	dp
1810	Leasehold Improvements	dp
1810-1	Leasehold Improvements >50 kV	dp
1810-2	Leasehold Improvements <50 kV	dp
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp
1825	Storage Battery Equipment	dp
1825-1	Storage Battery Equipment > 50 kV	dp
1825-2	Storage Battery Equipment <50 kV	dp
1830	Poles, Towers and Fixtures	dp
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp

1830-4	Poles, Towers and Fixtures - Primary	dp
1830-5	Poles, Towers and Fixtures - Secondary	dp
1835	Overhead Conductors and Devices	dp
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp
1835-4	Overhead Conductors and Devices - Primary	dp
1835-5	Overhead Conductors and Devices - Secondary	dp
1840	Underground Conduit	dp
1840-3	Underground Conduit - Bulk Delivery	dp
1840-4	Underground Conduit - Primary	dp
1840-5	Underground Conduit - Secondary	dp
1845	Underground Conductors and Devices	dp
1845-3	Underground Conductors and Devices - Bulk Delivery	dp
1845-4	Underground Conductors and Devices - Primary	dp
1845-5	Underground Conductors and Devices - Secondary	dp
1850	Line Transformers	dp
1855	Services	dp
1860	Meters	dp
1905	Land	gp
1906	Land Rights	gp
1908	Buildings and Fixtures	gp
1910	Leasehold Improvements	gp
1915	Office Furniture and Equipment	gp
1920	Computer Equipment - Hardware	gp
1925	Computer Software	gp
1930	Transportation Equipment	gp
1935	Stores Equipment	gp
1940	Tools, Shop and Garage Equipment	gp
1945	Measurement and Testing Equipment	gp
1950	Power Operated Equipment	gp
1955	Communication Equipment	gp
1960	Miscellaneous Equipment	gp
1970	Load Management Controls - Customer Premises	gp
1975	Load Management Controls - Utility Premises	gp
1980	System Supervisory Equipment	gp
1990	Other Tangible Property	gp
1995	Contributions and Grants - Credit	co
2005	Property Under Capital Leases	gp
2010	Electric Plant Purchased or Sold	gp
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep
3046	Balance Transferred From Income	NI
	blank row	
4080	Distribution Services Revenue	CREV
4082	Retail Services Revenues	mi
4084	Service Transaction Requests (STR) Revenues	mi
4086	SSS Admin Charge	mi
4090	Electric Services Incidental to Energy Sales	mi
4205	Interdepartmental Rents	mi

4210	Rent from Electric Property	mi
4215	Other Utility Operating Income	mi
4220	Other Electric Revenues	mi
4225	Late Payment Charges	mi
4235	Miscellaneous Service Revenues	mi
4235-1	Account Set Up Charges	mi
4235-90	Miscellaneous Service Revenues - Residual	mi
4240	Provision for Rate Refunds	mi
4245	Government Assistance Directly Credited to Income	mi
4305	Regulatory Debits	mi
4310	Regulatory Credits	mi
4315	Revenues from Electric Plant Leased to Others	mi
4320	Expenses of Electric Plant Leased to Others	mi
4325	Revenues from Merchandise, Jobbing, Etc.	mi
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi
4335	Profits and Losses from Financial Instrument Hedges	mi
4340	Profits and Losses from Financial Instrument Investments	mi
4345	Gains from Disposition of Future Use Utility Plant	mi
4350	Losses from Disposition of Future Use Utility Plant	mi
4355	Gain on Disposition of Utility and Other Property	mi
4360	Loss on Disposition of Utility and Other Property	mi
4365	Gains from Disposition of Allowances for Emission	mi
4370	Losses from Disposition of Allowances for Emission	mi
4375	Revenues from Non-Utility Operations	mi
4380	Expenses of Non-Utility Operations	mi
4390	Miscellaneous Non-Operating Income	mi
4395	Rate-Payer Benefit Including Interest	mi
4398	Foreign Exchange Gains and Losses, Including Amortization	mi
4405	Interest and Dividend Income	mi
4415	Equity in Earnings of Subsidiary Companies	mi
4705	Power Purchased	cop
4708	Charges-WMS	cop
4710	Cost of Power Adjustments	cop
4712	Charges-One-Time	cop
4714	Charges-NW	cop
4715	System Control and Load Dispatching	cop
4716	Charges-CN	cop
4730	Rural Rate Assistance Expense	cop
4750	Charges-LV	cop
4751	Charges-Smart Metering Entity	cop
5005	Operation Supervision and Engineering	di
5010	Load Dispatching	di

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

5405	Supervision	ad
5410	Community Relations - Sundry	ad
5415	Energy Conservation	ad
5420	Community Safety Program	ad
5425	Miscellaneous Customer Service and Informational Expenses	ad
5505	Supervision	ad
5510	Demonstrating and Selling Expense	ad
5515	Advertising Expense	ad
5520	Miscellaneous Sales Expense	ad
5605	Executive Salaries and Expenses	ad
5610	Management Salaries and Expenses	ad
5615	General Administrative Salaries and Expenses	ad
5620	Office Supplies and Expenses	ad
5625	Administrative Expense Transferred Credit	ad
5630	Outside Services Employed	ad
5635	Property Insurance	ad
5640	Injuries and Damages	ad
5645	Employee Pensions and Benefits	ad
5650	Franchise Requirements	ad
5655	Regulatory Expenses	ad
5660	General Advertising Expenses	ad
5665	Miscellaneous General Expenses	ad
5670	Rent	ad
5675	Maintenance of General Plant	ad
5680	Electrical Safety Authority Fees	ad
5685	Independent Market Operator Fees and Penalties	cop
5705	Amortization Expense - Property, Plant, and Equipment	dep
5710	Amortization of Limited Term Electric Plant	dep
5715	Amortization of Intangibles and Other Electric Plant	dep
5720	Amortization of Electric Plant Acquisition Adjustments	dep
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep
5735	Amortization of Deferred Development Costs	dep
5740	Amortization of Deferred Charges	dep
6005	Interest on Long Term Debt	INT
6105	Taxes Other Than Income Taxes	ad
6110	Income Taxes	Input
6205-1	Sub-account LEAP Funding	ad
6210	Life Insurance	ad
6215	Penalties	ad
6225	Other Deductions	ad

**Grouping by
Allocator**

1808

1815

1820

1830

1835

1840

1845

1850

1855

1860

1815-1855

1830 & 1835

1840 & 1845

BCP

BDHA

Break Out

CCA

CDMPP

CEN

CEN EWMP

CREV

CWCS

CWMC

CWMR

CWNB

DCP

LPHA

LTNCP

NFA

NFA ECC

O&M

PNCP

SNCP

TCP

Total

\$3,334,190	\$2,286,290	\$568,644	\$444,055	\$16,008
\$387,004	\$250,295	\$66,484	\$38,555	\$29,826
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$2,280,330	\$1,563,646	\$388,909	\$303,700	\$10,948
\$264,681	\$171,183	\$45,470	\$26,369	\$20,398
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$705,080	\$483,481	\$120,251	\$93,904	\$3,385
\$81,840	\$52,930	\$14,059	\$8,153	\$6,307
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$508,574	\$348,735	\$86,737	\$67,733	\$2,442
\$59,031	\$38,178	\$10,141	\$5,881	\$4,549
\$1,172,018	\$832,222	\$210,306	\$116,878	\$5,827
\$466,365	\$419,902	\$31,947	\$2,323	\$11,529
\$816,637	\$605,985	\$195,872	\$14,780	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$64,000	\$42,727	\$11,436	\$8,954	\$630
\$169,240	\$112,986	\$30,242	\$23,678	\$1,667
\$55,256	\$36,889	\$9,874	\$7,731	\$544
\$443,607	\$296,155	\$79,269	\$62,064	\$4,370
\$10,538	\$7,035	\$1,883	\$1,474	\$104
\$173,791	\$116,024	\$31,055	\$24,315	\$1,712
\$11,948	\$7,977	\$2,135	\$1,672	\$118
\$0	\$0	\$0	\$0	\$0
\$19,257	\$12,856	\$3,441	\$2,694	\$190
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$562,875)	(\$417,017)	(\$85,133)	(\$50,818)	(\$7,356)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$6,187,071)	(\$4,188,933)	(\$1,136,467)	(\$780,036)	(\$55,368)
\$0	\$0	\$0	\$0	\$0
(\$253,504)	(\$168,129)	(\$45,721)	(\$36,216)	(\$2,447)
(\$1,628,476)	(\$1,050,851)	(\$324,066)	(\$211,035)	(\$35,791)
(\$7,900)	(\$5,874)	(\$1,228)	(\$656)	(\$102)
(\$10)	(\$7)	(\$2)	(\$1)	(\$0)
(\$10,500)	(\$7,356)	(\$933)	(\$76)	(\$2,020)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

(\$86,756)	(\$56,448)	(\$14,893)	(\$8,934)	(\$6,059)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$10,000)	(\$6,797)	(\$1,916)	(\$1,286)	\$0
\$0	\$0	\$0	\$0	\$0
(\$12,000)	(\$9,676)	(\$1,840)	(\$399)	(\$7)
(\$3,050)	(\$2,268)	(\$474)	(\$253)	(\$39)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$1,200)	(\$893)	(\$186)	(\$99)	(\$16)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$49,604)	(\$36,921)	(\$7,699)	(\$4,093)	(\$641)
\$49,604	\$36,883	\$7,711	\$4,121	\$640
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$70,000)	(\$52,049)	(\$10,881)	(\$5,816)	(\$903)
\$0	\$0	\$0	\$0	\$0
\$5,653,624	\$3,144,854	\$981,927	\$1,491,735	\$21,671
\$244,244	\$135,862	\$42,421	\$64,445	\$936
(\$27,280)	(\$15,175)	(\$4,738)	(\$7,198)	(\$105)
\$0	\$0	\$0	\$0	\$0
\$401,622	\$223,404	\$69,754	\$105,970	\$1,539
\$0	\$0	\$0	\$0	\$0
\$291,664	\$162,240	\$50,657	\$76,957	\$1,118
\$0	\$0	\$0	\$0	\$0
\$388,580	\$216,150	\$67,489	\$102,529	\$1,489
\$22,634	\$20,087	\$2,547	\$0	\$0
\$69,084	\$47,413	\$11,705	\$8,820	\$793
\$0	\$0	\$0	\$0	\$0

\$1,467	\$865	\$312	\$286	\$2
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$8,428	\$4,788	\$1,781	\$1,821	\$34
\$19,440	\$11,044	\$4,109	\$4,200	\$77
\$66,999	\$45,671	\$11,435	\$8,689	\$825
\$60,239	\$41,062	\$10,281	\$7,813	\$742
\$0	\$0	\$0	\$0	\$0
\$22,386	\$15,896	\$4,017	\$2,232	\$111
\$29,105	\$19,840	\$4,968	\$3,775	\$358
\$15,755	\$10,739	\$2,689	\$2,043	\$194
\$0	\$0	\$0	\$0	\$0
\$10,213	\$7,252	\$1,833	\$1,018	\$51
\$18,955	\$14,066	\$4,546	\$343	\$0
\$32,860	\$23,019	\$2,919	\$237	\$6,320
\$1,602	\$1,122	\$142	\$12	\$308
\$22,626	\$15,529	\$3,834	\$2,889	\$260
\$0	\$0	\$0	\$0	\$0
\$21,951	\$14,963	\$3,747	\$2,847	\$270
\$0	\$0	\$0	\$0	\$0
\$65,407	\$44,890	\$11,082	\$8,350	\$751
\$9,912	\$5,843	\$2,110	\$1,934	\$13
\$0	\$0	\$0	\$0	\$0
\$5,097	\$2,896	\$1,077	\$1,101	\$20
\$33,406	\$22,771	\$5,702	\$4,332	\$411
\$68,935	\$46,990	\$11,766	\$8,940	\$849
\$52,136	\$46,941	\$3,571	\$260	\$1,289
\$84,951	\$57,907	\$14,499	\$11,017	\$1,046
\$2,543	\$1,734	\$434	\$330	\$31
\$5,306	\$3,617	\$906	\$688	\$65
\$416	\$374	\$28	\$2	\$10
\$3,555	\$2,524	\$638	\$355	\$18
\$2,064	\$1,532	\$495	\$37	\$0
\$0	\$0	\$0	\$0	\$0
\$75,220	\$66,648	\$7,914	\$658	\$0
\$203,144	\$163,799	\$31,156	\$6,755	\$113
\$126,739	\$102,192	\$19,437	\$4,214	\$70
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$23,345	\$21,917	\$1,428	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$14,210	\$10,577	\$2,206	\$1,173	\$184
\$77,535	\$57,710	\$12,035	\$6,398	\$1,002
\$58,398	\$43,467	\$9,064	\$4,819	\$755
\$79,124	\$58,893	\$12,281	\$6,530	\$1,023
\$0	\$0	\$0	\$0	\$0
\$80,959	\$60,259	\$12,566	\$6,681	\$1,046
\$16,240	\$10,842	\$2,902	\$2,272	\$160
\$12,180	\$9,066	\$1,891	\$1,005	\$157
\$2,538	\$1,889	\$394	\$209	\$33
\$0	\$0	\$0	\$0	\$0
\$144,598	\$107,626	\$22,444	\$11,933	\$1,869
\$0	\$0	\$0	\$0	\$0
\$1,320	\$982	\$205	\$109	\$17
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$3,045	\$2,266	\$473	\$251	\$39
\$0	\$0	\$0	\$0	\$0
\$229,388	\$156,418	\$44,417	\$26,103	\$1,727
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$134,095	\$88,934	\$24,185	\$19,157	\$1,295
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$2,000	\$1,489	\$310	\$165	\$26
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$13,862,365

\$8,614,930

\$2,387,246

\$2,744,912

\$70,794

\$13,862,365

	Total	Residential	GS <50	GS>50-Regular	Street Light
\$	11,379	\$ 6,709	\$ 2,422	\$ 2,220	\$ 15
\$	-	\$ -	\$ -	\$ -	\$ -
\$	32,965	\$ 18,727	\$ 6,968	\$ 7,122	\$ 131
\$	33,406	\$ 22,771	\$ 5,702	\$ 4,332	\$ 411
\$	68,935	\$ 46,990	\$ 11,766	\$ 8,940	\$ 849
\$	2,543	\$ 1,734	\$ 434	\$ 330	\$ 31
\$	5,306	\$ 3,617	\$ 906	\$ 688	\$ 65
\$	36,154	\$ 25,672	\$ 6,487	\$ 3,605	\$ 180
\$	52,551	\$ 47,316	\$ 3,600	\$ 262	\$ 1,299
\$	2,064	\$ 1,532	\$ 495	\$ 37	\$ -
\$	157,117	\$ 107,831	\$ 26,620	\$ 20,059	\$ 1,804
\$	234,140	\$ 159,604	\$ 39,963	\$ 30,366	\$ 2,884
\$	44,860	\$ 30,579	\$ 7,657	\$ 5,818	\$ 553
\$	-	\$ -	\$ -	\$ -	\$ -
\$	23,345	\$ 21,917	\$ 1,428	\$ -	\$ -
-\$	6,520,558	-\$ 4,449,532	-\$ 1,177,183	-\$ 804,751	-\$ 60,998
\$	34,462	\$ 24,141	\$ 3,061	\$ 249	\$ 6,629
\$	-	\$ -	\$ -	\$ -	\$ -
\$	693,286	\$ 385,644	\$ 120,411	\$ 182,927	\$ 2,657
\$	6,281,801	\$ 3,501,778	\$ 1,089,646	\$ 1,651,511	\$ 23,992
-\$	1,638,976	-\$ 1,058,206	-\$ 324,999	-\$ 211,111	-\$ 37,811
\$	466,365	\$ 419,902	\$ 31,947	\$ 2,323	\$ 11,529
\$	835,592	\$ 620,051	\$ 200,418	\$ 15,123	\$ -
\$	75,220	\$ 66,648	\$ 7,914	\$ 658	\$ -
\$	321,973	\$ 260,109	\$ 49,363	\$ 10,311	\$ 81
\$	491,182	\$ 289,575	\$ 104,539	\$ 95,834	\$ 635
-\$	10,000	-\$ 6,797	-\$ 1,916	-\$ 1,286	\$ -
\$	1,172,018	\$ 832,222	\$ 210,306	\$ 116,878	\$ 5,827
-\$	277,365	-\$ 188,584	-\$ 47,497	-\$ 31,908	-\$ 8,130
\$	963,877	\$ 643,490	\$ 172,236	\$ 134,855	\$ 9,495
\$	475,906	\$ 354,222	\$ 73,868	\$ 39,274	\$ 6,150
\$	9,015,311	\$ 5,924,664	\$ 1,626,833	\$ 1,381,913	\$ 41,483
\$	792,556	\$ 512,586	\$ 136,154	\$ 78,958	\$ 61,081
\$	-	\$ -	\$ -	\$ -	\$ -

\$	13,877,415	\$	8,626,911	\$	2,389,549	\$	2,745,536	\$	70,842
----	------------	----	-----------	----	-----------	----	-----------	----	--------

\$9,878	\$9,315
\$933	\$911
\$0	\$0
\$0	\$0
\$6,756	\$6,371
\$638	\$623
\$0	\$0
\$0	\$0
\$2,089	\$1,970
\$197	\$193
\$0	\$0
\$0	\$0
\$1,507	\$1,421
\$142	\$139
\$3,479	\$3,305
\$361	\$303
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$125	\$128
\$330	\$338
\$108	\$110
\$865	\$885
\$21	\$21
\$339	\$347
\$23	\$24
\$0	\$0
\$38	\$38
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
(\$1,315)	(\$1,235)
\$0	\$0
\$0	\$0
(\$13,177)	(\$13,090)
\$0	\$0
(\$488)	(\$502)
(\$1,813)	(\$4,920)
(\$14)	(\$25)
(\$0)	(\$0)
(\$63)	(\$53)
\$0	\$0
\$0	\$0

(\$214)	(\$208)
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
(\$8)	(\$70)
(\$6)	(\$10)
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
(\$2)	(\$4)
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
(\$91)	(\$159)
\$91	\$158
\$0	\$0
\$0	\$0
\$0	\$0
(\$128)	(\$223)
\$0	\$0
\$2,337	\$11,098
\$101	\$479
(\$11)	(\$54)
\$0	\$0
\$166	\$788
\$0	\$0
\$121	\$573
\$0	\$0
\$161	\$763
\$0	\$0
\$180	\$173
\$0	\$0

\$0	\$2
\$0	\$0
\$0	\$0
\$0	\$4
\$0	\$10
\$195	\$184
\$175	\$166
\$0	\$0
\$66	\$63
\$85	\$80
\$46	\$43
\$0	\$0
\$30	\$29
\$0	\$0
\$198	\$166
\$10	\$8
\$59	\$57
\$0	\$0
\$64	\$60
\$0	\$0
\$171	\$164
\$1	\$11
\$0	\$0
\$0	\$3
\$97	\$92
\$200	\$189
\$40	\$34
\$247	\$233
\$7	\$7
\$15	\$15
\$0	\$0
\$11	\$10
\$0	\$0
\$0	\$0
\$0	\$0
\$141	\$1,182
\$88	\$737
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0

\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$26	\$45
\$142	\$248
\$107	\$187
\$145	\$253
\$0	\$0
\$148	\$259
\$32	\$32
\$22	\$39
\$5	\$8
\$0	\$0
\$264	\$463
\$0	\$0
\$2	\$4
\$0	\$0
\$0	\$0
\$6	\$10
\$0	\$0
\$358	\$365
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$258	\$266
\$0	\$0
\$0	\$0
\$4	\$6
\$0	\$0
\$0	\$0
\$0	\$0

\$17,165

\$27,318

	Sentinel		Unmetered Scattered Load
\$	1	\$	13
\$	-	\$	-
\$	-	\$	17
\$	97	\$	92
\$	200	\$	189
\$	7	\$	7
\$	15	\$	15
\$	107	\$	102
\$	41	\$	34
\$	-	\$	-
\$	410	\$	393
\$	680	\$	643
\$	130	\$	123
\$	-	\$	-
\$	-	\$	-
-\$	14,134	-\$	13,960
\$	207	\$	174
\$	-	\$	-
\$	287	\$	1,361
\$	2,588	\$	12,287
-\$	1,876	-\$	4,973
\$	361	\$	303
\$	-	\$	-
\$	-	\$	-
\$	214	\$	1,894
\$	49	\$	551
\$	-	\$	-
\$	3,479	\$	3,305
-\$	574	-\$	672
\$	1,878	\$	1,923
\$	870	\$	1,523
\$	20,229	\$	20,189
\$	1,911	\$	1,865
\$	-	\$	-

\$	17,179	\$	27,398
----	--------	----	--------



2021 Cost Allocation M

EB-2020-0020

Sheet 05 Details of Allocators by Class and Acco

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0
1608	Franchises and Consents	\$0	
1805	Land	\$88,880	(\$88,880)
1805-1	Land Station >50 kV	\$0	\$0
1805-2	Land Station <50 kV	\$0	\$88,880
1806	Land Rights	\$0	\$0
1806-1	Land Rights Station >50 kV	\$0	\$0
1806-2	Land Rights Station <50 kV	\$0	\$0
1808	Buildings and Fixtures	\$402,301	(\$402,301)
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV	\$0	\$402,301
1810	Leasehold Improvements	\$0	\$0
1810-1	Leasehold Improvements >50 kV	\$0	\$0
1810-2	Leasehold Improvements <50 kV	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0

1820	Distribution Station Equipment - Normally Primary below 50 kV	\$2,187,137	(\$2,187,137)
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$2,187,137
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0
1825	Storage Battery Equipment	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	\$0	\$0
1830	Poles, Towers and Fixtures	\$3,721,195	(\$3,721,195)
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$0	\$3,334,190
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$387,004
1835	Overhead Conductors and Devices	\$2,545,011	(\$2,545,011)
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$0	\$2,280,330
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$264,681
1840	Underground Conduit	\$786,919	(\$786,919)
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0
1840-4	Underground Conduit - Primary	\$0	\$705,080
1840-5	Underground Conduit - Secondary	\$0	\$81,840
1845	Underground Conductors and Devices	\$567,605	(\$567,605)
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$0	\$508,574
1845-5	Underground Conductors and Devices - Secondary	\$0	\$59,031
1850	Line Transformers	\$1,172,018	\$0
1855	Services	\$466,365	\$0
1860	Meters	\$816,637	\$0
1905	Land	\$0	\$0
1906	Land Rights	\$0	\$0
1908	Buildings and Fixtures	\$0	\$0
1910	Leasehold Improvements	\$0	\$0
1915	Office Furniture and Equipment	\$64,000	\$0
1920	Computer Equipment - Hardware	\$169,240	\$0
1925	Computer Software	\$55,256	\$0
1930	Transportation Equipment	\$443,607	\$0
1935	Stores Equipment	\$10,538	\$0
1940	Tools, Shop and Garage Equipment	\$173,791	\$0
1945	Measurement and Testing Equipment	\$11,948	\$0
1950	Power Operated Equipment	\$0	\$0
1955	Communication Equipment	\$19,257	\$0
1960	Miscellaneous Equipment	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0

1975	Load Management Controls - Utility Premises	\$0	\$0
1980	System Supervisory Equipment	\$0	\$0
1990	Other Tangible Property	\$0	\$0
1995	Contributions and Grants - Credit	(\$562,875)	
2005	Property Under Capital Leases	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$6,187,071)	
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	
3046	Balance Transferred From Income	(\$253,504)	
	blank row		
4080	Distribution Services Revenue	(\$1,628,476)	
4082	Retail Services Revenues	(\$7,900)	
4084			
	Service Transaction Requests (STR) Revenues	(\$10)	
4086	SSS Admin Charge	(\$10,500)	
4090	Electric Services Incidental to Energy Sales	\$0	
4205	Interdepartmental Rents	\$0	
4210	Rent from Electric Property	(\$86,756)	
4215	Other Utility Operating Income	\$0	
4220	Other Electric Revenues	\$0	
4225	Late Payment Charges	(\$10,000)	
4235	Miscellaneous Service Revenues	\$0	
4235-1	Account Set Up Charges	(\$12,000)	
4235-90	Miscellaneous Service Revenues - Residual	(\$3,050)	
4240	Provision for Rate Refunds	\$0	
4245	Government Assistance Directly Credited to Income	\$0	
4305	Regulatory Debits	\$0	
4310	Regulatory Credits	\$0	
4315		\$0	
	Revenues from Electric Plant Leased to Others	\$0	
4320	Expenses of Electric Plant Leased to Others	\$0	
4325	Revenues from Merchandise, Jobbing, Etc.	(\$1,200)	
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0	
4335	Profits and Losses from Financial Instrument Hedges	\$0	
4340	Profits and Losses from Financial Instrument Investments	\$0	
4345	Gains from Disposition of Future Use Utility Plant	\$0	
4350	Losses from Disposition of Future Use Utility Plant	\$0	
4355		\$0	
	Gain on Disposition of Utility and Other Property	\$0	
4360		\$0	
	Loss on Disposition of Utility and Other Property	\$0	
4365	Gains from Disposition of Allowances for Emission	\$0	

4370	Losses from Disposition of Allowances for Emission	\$0
4375	Revenues from Non-Utility Operations	(\$49,604)
4380	Expenses of Non-Utility Operations	\$49,604
4390	Miscellaneous Non-Operating Income	\$0
4395	Rate-Payer Benefit Including Interest	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0
4405	Interest and Dividend Income	(\$70,000)
4415	Equity in Earnings of Subsidiary Companies	\$0
4705	Power Purchased	\$5,653,624
4708	Charges-WMS	\$244,244
4710	Cost of Power Adjustments	(\$27,280)
4712	Charges-One-Time	\$0
4714	Charges-NW	\$401,622
4715	System Control and Load Dispatching	\$0
4716	Charges-CN	\$291,664
4730	Rural Rate Assistance Expense	\$0
4750	Charges-LV	\$388,580
4751	Charges-Smart Metering Entity	\$22,634
5005	Operation Supervision and Engineering	\$69,084
5010	Load Dispatching	\$0
5012	Station Buildings and Fixtures Expense	\$1,467
5014	Transformer Station Equipment - Operation Labour	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0
5016	Distribution Station Equipment - Operation Labour	\$8,428
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$19,440
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$66,999
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$60,239
5030	Overhead Subtransmission Feeders - Operation	\$0
5035	Overhead Distribution Transformers- Operation	\$22,386
5040	Underground Distribution Lines and Feeders - Operation Labour	\$29,105
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$15,755
5050	Underground Subtransmission Feeders - Operation	\$0
5055	Underground Distribution Transformers - Operation	\$10,213
5065	Meter Expense	\$18,955
5070	Customer Premises - Operation Labour	\$32,860
5075	Customer Premises - Materials and Expenses	\$1,602
5085	Miscellaneous Distribution Expense	\$22,626

5090	Underground Distribution Lines and Feeders - Rental Paid	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$21,951
5096	Other Rent	\$0
5105	Maintenance Supervision and Engineering	\$65,407
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$9,912
5112	Maintenance of Transformer Station Equipment	\$0
5114	Maintenance of Distribution Station Equipment	\$5,097
5120	Maintenance of Poles, Towers and Fixtures	\$33,406
5125	Maintenance of Overhead Conductors and Devices	\$68,935
5130	Maintenance of Overhead Services	\$52,136
5135	Overhead Distribution Lines and Feeders - Right of Way	\$84,951
5145	Maintenance of Underground Conduit	\$2,543
5150	Maintenance of Underground Conductors and Devices	\$5,306
5155	Maintenance of Underground Services	\$416
5160	Maintenance of Line Transformers	\$3,555
5175	Maintenance of Meters	\$2,064
5305	Supervision	\$0
5310	Meter Reading Expense	\$75,220
5315	Customer Billing	\$203,144
5320	Collecting	\$126,739
5325	Collecting- Cash Over and Short	\$0
5330	Collection Charges	\$0
5335	Bad Debt Expense	\$23,345
5340	Miscellaneous Customer Accounts Expenses	\$0
5405	Supervision	\$0
5410	Community Relations - Sundry	\$0
5415	Energy Conservation	\$0
5420	Community Safety Program	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0
5505	Supervision	\$0
5510	Demonstrating and Selling Expense	\$0
5515	Advertising Expense	\$0
5520	Miscellaneous Sales Expense	\$0
5605	Executive Salaries and Expenses	\$14,210
5610	Management Salaries and Expenses	\$77,535
5615	General Administrative Salaries and Expenses	\$58,398
5620	Office Supplies and Expenses	\$79,124
5625	Administrative Expense Transferred Credit	\$0
5630	Outside Services Employed	\$80,959
5635	Property Insurance	\$16,240
5640	Injuries and Damages	\$12,180

5645	Employee Pensions and Benefits	\$2,538	
5650	Franchise Requirements	\$0	
5655	Regulatory Expenses	\$144,598	
5660	General Advertising Expenses	\$0	
5665	Miscellaneous General Expenses	\$1,320	
5670	Rent	\$0	
5675	Maintenance of General Plant	\$0	
5680	Electrical Safety Authority Fees	\$3,045	
5685	Independent Market Operator Fees and Penalties	\$0	
5705	Amortization Expense - Property, Plant, and Equipment	\$229,389	\$0
5710	Amortization of Limited Term Electric Plant	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0	
5735	Amortization of Deferred Development Costs	\$0	
5740	Amortization of Deferred Charges	\$0	
6005	Interest on Long Term Debt	\$134,095	
6105	Taxes Other Than Income Taxes	\$0	
6110	Income Taxes	\$0	
6205-1	Sub-account LEAP funding	\$2,000	
6210	Life Insurance	\$0	
6215	Penalties	\$0	
6225	Other Deductions	\$0	
		\$13,862,366	\$0

Grouping by Allocator	Adjusted TB		Demand
1808	\$	11,379.28	\$ 11,379.28
1815	\$	-	\$ -
1820	\$	32,964.71	\$ 32,964.71
1830	\$	33,405.70	\$ 20,043.42
1835	\$	68,934.54	\$ 41,360.73
1840	\$	2,543.46	\$ 1,526.08
1845	\$	5,305.94	\$ 3,183.56
1850	\$	36,153.54	\$ 21,692.12
1855	\$	52,551.23	\$ -
1860	\$	2,064.45	\$ -
1815-1855	\$	157,116.87	\$ 94,270.12
1830 & 1835	\$	234,139.93	\$ 140,483.96
1840 & 1845	\$	44,860.00	\$ 26,916.00

BCP	\$	-	\$	-
BDHA	\$	23,345.00	\$	-
Break Out	\$	(6,520,556.70)	\$	-
CCA	\$	34,461.66	\$	-
CDMPP	\$	-	\$	-
CEN	\$	693,286.24	\$	-
CEN EWMP	\$	5,870,587.29	\$	-
CREV	\$	(1,628,475.65)	\$	-
CWCS	\$	466,365.01	\$	-
CWMC	\$	835,591.96	\$	-
CWMR	\$	75,220.05	\$	-
CWNB	\$	321,972.91	\$	-
DCP	\$	491,181.59	\$	491,181.59
LPHA	\$	(10,000.00)	\$	-
LTNCP	\$	1,172,018.22	\$	703,210.93
NFA	\$	(277,365.16)	\$	-
NFA ECC	\$	963,876.96	\$	-
O&M	\$	475,906.37	\$	-
PNCP	\$	9,015,311.04	\$	6,284,041.50
SNCP	\$	792,555.89	\$	475,533.54
TCP	\$	-	\$	-
Total	\$	13,476,702	\$	8,347,788

Model

Amount Worksheet - v1

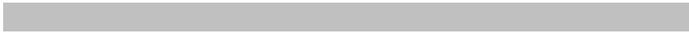
Categorization				Related
Adjusted TB	Demand	Customer	Total	1 Residential
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$88,880	\$88,880	\$0	\$88,880	\$52,399
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$402,301	\$402,301	\$0	\$402,301	\$237,175
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$2,187,137	\$2,187,137	\$0	\$2,187,137	\$1,242,513
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$3,334,190	\$2,000,514	\$1,333,676	\$3,334,190	\$1,136,492
\$387,004	\$232,203	\$154,802	\$387,004	\$141,669
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$2,280,330	\$1,368,198	\$912,132	\$2,280,330	\$777,273
\$264,681	\$158,809	\$105,872	\$264,681	\$96,891
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$705,080	\$423,048	\$282,032	\$705,080	\$240,333
\$81,840	\$49,104	\$32,736	\$81,840	\$29,959
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$508,574	\$305,145	\$203,430	\$508,574	\$173,353
\$59,031	\$35,419	\$23,612	\$59,031	\$21,609
\$1,172,018	\$703,211	\$468,807	\$1,172,018	\$427,211
\$466,365	\$0	\$466,365	\$466,365	\$0
\$816,637	\$0	\$816,637	\$816,637	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$64,000	\$0	\$0	\$0	\$0
\$169,240	\$0	\$0	\$0	\$0
\$55,256	\$0	\$0	\$0	\$0
\$443,607	\$0	\$0	\$0	\$0
\$10,538	\$0	\$0	\$0	\$0
\$173,791	\$0	\$0	\$0	\$0
\$11,948	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$19,257	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0
(\$49,604)	\$0	\$0	\$0	\$0
\$49,604	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$70,000)	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$5,653,624	\$0	\$0	\$0	\$0
\$244,244	\$0	\$0	\$0	\$0
(\$27,280)	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$401,622	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$291,664	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$388,580	\$0	\$0	\$0	\$0
\$22,634	\$0	\$22,634	\$22,634	\$0
\$69,084	\$41,450	\$27,633	\$69,084	\$23,813
\$0	\$0	\$0	\$0	\$0
\$1,467	\$1,467	\$0	\$1,467	\$865
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$8,428	\$8,428	\$0	\$8,428	\$4,788
\$19,440	\$19,440	\$0	\$19,440	\$11,044
\$66,999	\$40,199	\$26,800	\$66,999	\$23,013
\$60,239	\$36,143	\$24,095	\$60,239	\$20,691
\$0	\$0	\$0	\$0	\$0
\$22,386	\$13,432	\$8,954	\$22,386	\$8,160
\$29,105	\$17,463	\$11,642	\$29,105	\$9,997
\$15,755	\$9,453	\$6,302	\$15,755	\$5,411
\$0	\$0	\$0	\$0	\$0
\$10,213	\$6,128	\$4,085	\$10,213	\$3,723
\$18,955	\$0	\$18,955	\$18,955	\$0
\$32,860	\$0	\$32,860	\$32,860	\$0
\$1,602	\$0	\$1,602	\$1,602	\$0
\$22,626	\$13,576	\$9,051	\$22,626	\$7,799

\$0	\$0	\$0	\$0	\$0
\$21,951	\$13,171	\$8,781	\$21,951	\$7,540
\$0	\$0	\$0	\$0	\$0
\$65,407	\$39,244	\$26,163	\$65,407	\$22,545
\$9,912	\$9,912	\$0	\$9,912	\$5,843
\$0	\$0	\$0	\$0	\$0
\$5,097	\$5,097	\$0	\$5,097	\$2,896
\$33,406	\$20,043	\$13,362	\$33,406	\$11,474
\$68,935	\$41,361	\$27,574	\$68,935	\$23,678
\$52,136	\$0	\$52,136	\$52,136	\$0
\$84,951	\$50,970	\$33,980	\$84,951	\$29,179
\$2,543	\$1,526	\$1,017	\$2,543	\$874
\$5,306	\$3,184	\$2,122	\$5,306	\$1,822
\$416	\$0	\$416	\$416	\$0
\$3,555	\$2,133	\$1,422	\$3,555	\$1,296
\$2,064	\$0	\$2,064	\$2,064	\$0
\$0	\$0	\$0	\$0	\$0
\$75,220	\$0	\$75,220	\$75,220	\$0
\$203,144	\$0	\$203,144	\$203,144	\$0
\$126,739	\$0	\$126,739	\$126,739	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$23,345	\$0	\$23,345	\$23,345	\$0
\$0	\$0	\$0	\$0	\$0
\$0			\$0	\$0
\$0			\$0	\$0
\$0			\$0	\$0
\$0			\$0	\$0
\$0			\$0	\$0
\$0			\$0	\$0
\$0			\$0	\$0
\$0			\$0	\$0
\$0			\$0	\$0
\$0			\$0	\$0
\$0			\$0	\$0
\$0			\$0	\$0
\$14,210			\$0	\$0
\$77,535			\$0	\$0
\$58,398			\$0	\$0
\$79,124			\$0	\$0
\$0			\$0	\$0
\$80,959			\$0	\$0
\$16,240			\$0	\$0
\$12,180			\$0	\$0

\$	-	\$	-	\$	-	\$	-
\$	23,345.00	\$	23,345.00	\$	-	\$	-
\$	-	\$	-	\$	(1,941,533.32)	\$	(721,063.67)
\$	34,461.66	\$	34,461.66	\$	-	\$	(682,845.03)
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	466,365.01	\$	466,365.01	\$	-	\$	-
\$	835,591.96	\$	835,591.96	\$	-	\$	-
\$	75,220.05	\$	75,220.05	\$	-	\$	-
\$	329,882.91	\$	329,882.91	\$	-	\$	-
\$	-	\$	491,181.59	\$	289,574.58	\$	104,539.43
\$	-	\$	-	\$	-	\$	95,833.53
\$	468,807.29	\$	1,172,018.22	\$	427,211.35	\$	158,949.07
\$	-	\$	-	\$	-	\$	113,676.76
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	2,731,269.54	\$	9,015,311.04	\$	3,569,963.99	\$	1,328,247.58
\$	317,022.36	\$	792,555.89	\$	290,127.97	\$	107,945.56
\$	-	\$	-	\$	-	\$	77,200.21
\$	-	\$	-	\$	-	\$	-
\$	5,569,565	\$	13,917,353	\$	2,861,795	\$	1,062,798
							\$ 1,043,058



2	3	7	8	9
GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$18,917	\$17,341	\$115	\$9	\$100
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$85,623	\$78,492	\$520	\$40	\$451
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$24,097	\$23,610	\$410	\$1	\$62
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$1,062,798	\$1,043,058	\$17,953	\$30	\$2,742



	GS> 50-TOU		GS >50-Intermediate		Unmetered Scattered Load		Embedded Distributor		Back-up/Standby Power	
\$	-	\$	-	\$	12.76	\$	-	\$	-	
\$	-	\$	-	\$	-	\$	-	\$	-	
\$	-	\$	-	\$	16.77	\$	-	\$	-	
\$	-	\$	-	\$	10.27	\$	-	\$	-	
\$	-	\$	-	\$	21.20	\$	-	\$	-	
\$	-	\$	-	\$	0.78	\$	-	\$	-	
\$	-	\$	-	\$	1.63	\$	-	\$	-	
\$	-	\$	-	\$	11.80	\$	-	\$	-	
\$	-	\$	-	\$	-	\$	-	\$	-	
\$	-	\$	-	\$	-	\$	-	\$	-	
\$	-	\$	-	\$	48.49	\$	-	\$	-	
\$	-	\$	-	\$	72.01	\$	-	\$	-	
\$	-	\$	-	\$	13.80	\$	-	\$	-	

Related

	1	2	3	7
Total - Demand	Residential	GS <50	GS>50-Regular	Street Light
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$88,880	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$402,301	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$20,087	\$2,547	\$0	\$0
\$41,450	\$23,600	\$2,845	\$219	\$638
\$0	\$0	\$0	\$0	\$0
\$1,467	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$8,428	\$0	\$0	\$0	\$0
\$19,440	\$0	\$0	\$0	\$0
\$40,199	\$22,658	\$2,873	\$229	\$682
\$36,143	\$20,371	\$2,583	\$206	\$613
\$0	\$0	\$0	\$0	\$0
\$13,432	\$7,736	\$981	\$61	\$54
\$17,463	\$9,843	\$1,248	\$99	\$296
\$9,453	\$5,328	\$676	\$54	\$160
\$0	\$0	\$0	\$0	\$0
\$6,128	\$3,529	\$448	\$28	\$25
\$0	\$14,066	\$4,546	\$343	\$0
\$0	\$23,019	\$2,919	\$237	\$6,320
\$0	\$1,122	\$142	\$12	\$308
\$13,576	\$7,730	\$932	\$72	\$209

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$113,046	\$86,550	\$18,982	\$1,444	\$1,243
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$4,988,376	\$2,620,893	\$372,265	\$35,560	\$63,444



	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Unmetered Scattered Load
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	1,432.51	\$	114.12	\$	81.53
\$	2,956.07	\$	235.49	\$	168.23
\$	109.07	\$	8.69	\$	6.21
\$	227.53	\$	18.13	\$	12.95
\$	1,584.22	\$	98.75	\$	90.16
\$	3,599.89	\$	261.78	\$	34.15
\$	495.16	\$	37.36	\$	-
\$	6,470.09	\$	497.88	\$	344.31
\$	10,040.45	\$	799.86	\$	571.41
\$	1,923.70	\$	153.25	\$	109.48

\$	-	\$	-	\$	-	\$	-
\$	1,427.67	\$	-	\$	-	\$	-
\$	(332,633.24)	\$	(25,220.97)	\$	-	\$	(10,724.31)
\$	3,061.23	\$	248.88	\$	-	\$	174.22
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	31,947.16	\$	2,323.17	\$	-	\$	303.02
\$	200,418.11	\$	15,122.90	\$	-	\$	-
\$	7,914.19	\$	657.56	\$	-	\$	-
\$	50,593.02	\$	10,968.68	\$	-	\$	1,919.52
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	51,357.08	\$	3,201.12	\$	-	\$	2,922.76
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	298,585.62	\$	24,275.25	\$	-	\$	16,992.68
\$	28,208.64	\$	1,758.26	\$	-	\$	1,605.37
\$	-	\$	-	\$	-	\$	-
\$	369,718	\$	35,560	\$	-	\$	14,612

Vertical line on the left side of the page.

Vertical line on the right side of the page.

Vertical line on the left side of the page.

Vertical line on the right side of the page.

Vertical line on the left side of the page.

Vertical line on the right side of the page.

Vertical line on the left side of the page.

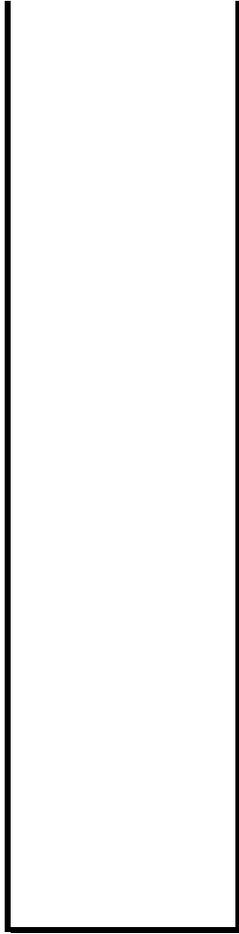
Vertical line on the right side of the page.

Vertical line on the left side of the page.

Vertical line on the right side of the page.

Vertical line on the left side of the page.

Vertical line on the right side of the page.



\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	(\$0)
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$11,098	\$5,653,624	\$0
\$479	\$244,244	\$0
(\$54)	(\$27,280)	\$0
\$0	\$0	\$0
\$788	\$401,622	\$0
\$0	\$0	\$0
\$573	\$291,664	\$0
\$0	\$0	\$0
\$763	\$388,580	\$0
\$0	\$0	(\$0)
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$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 06 Composite Allocator Detail Worksheet - v1

Details:
Output Sheet Details How Various Composite Allocators are Derived

Demand Allocators can be found in columns C to AG
Customer Allocators can be found in columns AJ to BN

Demand Allocators

	1	2	3	7
Demand Total	Residential	GS <50	GS>50-Regular	Street Light

Composite allocators

Rate Base

27	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0
29	1805-1	Land Station >50 kV		\$0	\$0	\$0	\$0
30	1805-2	Land Station <50 kV		\$52,399	\$18,917	\$17,341	\$115
31	1805	Total	\$88,880	\$52,399	\$18,917	\$17,341	\$115
33	1806-1	Land Rights Station >50 kV		\$0	\$0	\$0	\$0
34	1806-2	Land Rights Station <50 kV		\$0	\$0	\$0	\$0
35	1806	Total	\$0	\$0	\$0	\$0	\$0
37	1808-1	Buildings and Fixtures > 50 kV		\$0	\$0	\$0	\$0
38	1808-2	Buildings and Fixtures < 50 kV		\$237,175	\$85,623	\$78,492	\$520
39	1808	Total	\$402,301	\$237,175	\$85,623	\$78,492	\$520
41	1810-1	Leasehold Improvements >50 kV		\$0	\$0	\$0	\$0
42	1810-2	Leasehold Improvements <50 kV		\$0	\$0	\$0	\$0
43	1810	Total	\$0	\$0	\$0	\$0	\$0
45	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0
47	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0
48	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$2,187,137	\$1,242,513	\$462,292	\$472,521	\$8,700
49	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0
50	1820	Total	\$2,187,137	\$1,242,513	\$462,292	\$472,521	\$8,700
52	1815 & 1820	Total	\$2,187,137	\$1,242,513	\$462,292	\$472,521	\$8,700
54	1825-1	Storage Battery Equipment > 50 kV		\$0	\$0	\$0	\$0
55	1825-2	Storage Battery Equipment <50 kV		\$0	\$0	\$0	\$0
56	1825	Total	\$0	\$0	\$0	\$0	\$0
58	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0
59	1830-4	Poles, Towers and Fixtures - Primary		\$1,136,492	\$422,845	\$432,202	\$7,957
60	1830-5	Poles, Towers and Fixtures - Secondary		\$141,669	\$52,710	\$37,697	\$0
61	1830	Total	\$2,232,717	\$1,278,161	\$475,555	\$469,898	\$7,957
63	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0
64	1835-4	Overhead Conductors and Devices - Primary		\$777,273	\$289,194	\$295,593	\$5,442
65	1835-5	Overhead Conductors and Devices - Secondary		\$96,891	\$36,049	\$25,782	\$0
66	1835	Total	\$1,527,006	\$874,164	\$325,243	\$321,374	\$5,442
68	1830 & 1835	Total	\$3,759,723	\$2,152,325	\$800,798	\$791,273	\$13,400
70	1840-3	Underground Conduit - Bulk Delivery		\$0	\$0	\$0	\$0
71	1840-4	Underground Conduit - Primary		\$240,333	\$89,419	\$91,397	\$1,683
72	1840-5	Underground Conduit - Secondary		\$29,959	\$11,146	\$7,972	\$0
73	1840	Total	\$472,151	\$270,292	\$100,565	\$99,369	\$1,683
75	1845-3	Underground Conductors and Devices - Bulk Delivery		\$0	\$0	\$0	\$0
76	1845-4	Underground Conductors and Devices - Primary		\$173,353	\$64,498	\$65,925	\$1,214
77	1845-5	Underground Conductors and Devices - Secondary		\$21,609	\$8,040	\$5,750	\$0

	A	B	C	D	E	F	J
78	1845	Total	\$340,563	\$194,962	\$72,538	\$71,675	\$1,214
79							
80	1840 & 1845	Total	\$812,715	\$465,254	\$173,103	\$171,044	\$2,897
81							
82	1850	Line Transformers	\$703,211	\$427,211	\$158,949	\$113,677	\$2,991
83							
84	1815- 1850	Total	\$7,462,786	\$4,287,303	\$1,595,142	\$1,548,514	\$27,987
85							
86	1855	Services	\$0	\$0	\$0	\$0	\$0
87							
88	1815- 1855	Total	\$7,462,786	\$4,287,303	\$1,595,142	\$1,548,514	\$27,987
89							
90	1860	Meters	\$0	\$0	\$0	\$0	\$0
91							
92	1815-1860	Total	\$7,462,786	\$4,287,303	\$1,595,142	\$1,548,514	\$27,987
93							
94	1565-1860	Total	\$7,953,968	\$4,576,878	\$1,699,682	\$1,644,348	\$28,622
95							
96							
97	Distribution Plant	GFA - Distribution plant (credit to contributed capital)	\$12,191,193	\$8,167,917	\$2,220,519	\$1,639,867	\$113,198
98		GFA - Distribution plant (exclude credit for contributed capital)	\$12,754,069	\$8,584,934	\$2,305,652	\$1,690,686	\$120,554
99							
100		Accum Depreciation - NFA	(\$5,488,519)	(\$3,722,575)	(\$1,011,642)	(\$682,303)	(\$48,487)
101		Accum Depreciation - NFA ECC	(\$5,646,990)	(\$3,840,204)	(\$1,035,680)	(\$696,343)	(\$50,547)
102	NFA	Net Fixed Assets	\$6,702,675	\$4,445,341	\$1,208,876	\$957,565	\$64,711
103	NFA ECC	Net Fixed Assets Excluding credit for Capital Contribution	\$7,107,079	\$4,744,730	\$1,269,972	\$994,342	\$70,007
104							
105	1830-4	Primary Poles Demand and Customer	\$3,334,190	\$2,286,290	\$568,644	\$444,055	\$16,008
106	1830-5	Secondary Poles Demand and Customer	\$387,004	\$250,295	\$66,484	\$38,555	\$29,826
107	POLE						
108							
109	PP&E		\$6,702,675	\$4,445,341	\$1,208,876	\$957,565	\$64,711
110							
111							
112							
113							
114	Operating and Maintenance		Allocate all the costs to the O and M expenses before using it as a composite				
115							
116	Accounts						
117	5005	Operation Supervision and Engineering	\$41,450	\$23,813	\$8,860	\$8,601	\$155
118	5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0
119	5012	Station Buildings and Fixtures Expense	\$1,467	\$865	\$312	\$286	\$2
120	5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0
121	5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0
122	5016	Distribution Station Equipment - Operation Labour	\$8,428	\$4,788	\$1,781	\$1,821	\$34
123	5017	Distribution Station Equipment - Operation Supplies and Expenses	\$19,440	\$11,044	\$4,109	\$4,200	\$77
124	5020	Overhead Distribution Lines and Feeders - Operation Labour	\$40,199	\$23,013	\$8,562	\$8,460	\$143
125	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$36,143	\$20,691	\$7,698	\$7,607	\$129
126	5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0
127	5035	Overhead Distribution Transformers- Operation	\$13,432	\$8,160	\$3,036	\$2,171	\$57
128	5040	Underground Distribution Lines and Feeders - Operation Labour	\$17,463	\$9,997	\$3,720	\$3,675	\$62
129	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$9,453	\$5,411	\$2,013	\$1,989	\$34
130	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0
131	5055	Underground Distribution Transformers - Operation	\$6,128	\$3,723	\$1,385	\$991	\$26
132	5065	Meter Expense	\$0	\$0	\$0	\$0	\$0
133	5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0
134	5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0
135	5085	Miscellaneous Distribution Expense	\$13,576	\$7,799	\$2,902	\$2,817	\$51
136	5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0
137	5095	Overhead Distribution Lines and Feeders - Rental Paid	\$13,171	\$7,540	\$2,805	\$2,772	\$47
138	5096	Other Rent	\$0	\$0	\$0	\$0	\$0
139	5105	Maintenance Supervision and Engineering	\$39,244	\$22,545	\$8,388	\$8,143	\$147
140	5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$9,912	\$5,843	\$2,110	\$1,934	\$13
141	5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0
142	5114	Maintenance of Distribution Station Equipment	\$5,097	\$2,896	\$1,077	\$1,101	\$20
143	5120	Maintenance of Poles, Towers and Fixtures	\$20,043	\$11,474	\$4,269	\$4,218	\$71
144	5125	Maintenance of Overhead Conductors and Devices	\$41,361	\$23,678	\$8,810	\$8,705	\$147
145	5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0
146	5135	Overhead Distribution Lines and Feeders - Right of Way	\$50,970	\$29,179	\$10,856	\$10,727	\$182
147	5145	Maintenance of Underground Conduit	\$1,526	\$874	\$325	\$321	\$5
148	5150	Maintenance of Underground Conductors and Devices	\$3,184	\$1,822	\$678	\$670	\$11

	A	B	C	D	E	F	J
149	5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0
150	5160	Maintenance of Line Transformers	\$2,133	\$1,296	\$482	\$345	\$9
151	5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0
152	5305	Supervision	\$0	\$0	\$0	\$0	\$0
153	5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0
154	5315	Customer Billing	\$0	\$0	\$0	\$0	\$0
155	5320	Collecting	\$0	\$0	\$0	\$0	\$0
156	5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0
157	5330	Collection Charges	\$0	\$0	\$0	\$0	\$0
158	5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0
159	5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
160							
161	O&M DC	Total (not including directly allocated amounts)	\$393,820	\$226,451	\$84,180	\$81,555	\$1,424
162		Total Directly Allocated Demand + Customer	\$0	\$0	\$0	\$0	\$0
163	O&M	Total Demand and Customer	\$1,163,284	\$865,844	\$180,561	\$95,998	\$15,034
164							
165							
166		Accounts					
167	4705	Power Purchased	\$5,653,624	\$3,144,854	\$981,927	\$1,491,735	\$21,671
168	4708	Charges-WMS	\$244,244	\$135,862	\$42,421	\$64,445	\$936
169	4710	Cost of Power Adjustments	(\$27,280)	(\$15,175)	(\$4,738)	(\$7,198)	(\$105)
170	4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0
171	4714	Charges-NW	\$401,622	\$223,404	\$69,754	\$105,970	\$1,539
172	4716	Charges-CN	\$291,664	\$162,240	\$50,657	\$76,957	\$1,118
173	4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0
174	4750	Charges-LV	\$388,580	\$216,150	\$67,489	\$102,529	\$1,489
	5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0
175			\$0	\$0	\$0	\$0	\$0
176	4751	Charges-Smart Metering Entity	\$22,634	\$20,087	\$2,547	\$0	\$0
177	COP	Cost of Power	\$6,975,087	\$3,887,421	\$1,210,057	\$1,834,438	\$26,650
178							
179		Accounts					
180	5005	Operation Supervision and Engineering	\$69,084	\$47,413	\$11,705	\$8,820	\$793
181	5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0
182	5012	Station Buildings and Fixtures Expense	\$1,467	\$865	\$312	\$286	\$2
	5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0
183			\$0	\$0	\$0	\$0	\$0
	5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0
184			\$0	\$0	\$0	\$0	\$0
	5016	Distribution Station Equipment - Operation Labour	\$8,428	\$4,788	\$1,781	\$1,821	\$34
185			\$8,428	\$4,788	\$1,781	\$1,821	\$34
	5017	Distribution Station Equipment - Operation Supplies and Expenses	\$19,440	\$11,044	\$4,109	\$4,200	\$77
186			\$19,440	\$11,044	\$4,109	\$4,200	\$77
	5020	Overhead Distribution Lines and Feeders - Operation Labour	\$66,999	\$45,671	\$11,435	\$8,689	\$825
187			\$66,999	\$45,671	\$11,435	\$8,689	\$825
	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$60,239	\$41,062	\$10,281	\$7,813	\$742
188			\$60,239	\$41,062	\$10,281	\$7,813	\$742
	5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0
189			\$0	\$0	\$0	\$0	\$0
	5035	Overhead Distribution Transformers- Operation	\$22,386	\$15,896	\$4,017	\$2,232	\$111
190			\$22,386	\$15,896	\$4,017	\$2,232	\$111
	5040	Underground Distribution Lines and Feeders - Operation Labour	\$29,105	\$19,840	\$4,968	\$3,775	\$358
191			\$29,105	\$19,840	\$4,968	\$3,775	\$358
	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$15,755	\$10,739	\$2,689	\$2,043	\$194
192			\$15,755	\$10,739	\$2,689	\$2,043	\$194
	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0
193			\$0	\$0	\$0	\$0	\$0
	5055	Underground Distribution Transformers - Operation	\$10,213	\$7,252	\$1,833	\$1,018	\$51
194			\$10,213	\$7,252	\$1,833	\$1,018	\$51
	5065	Meter Expense	\$18,955	\$14,066	\$4,546	\$343	\$0
195			\$18,955	\$14,066	\$4,546	\$343	\$0
	5070	Customer Premises - Operation Labour	\$32,860	\$23,019	\$2,919	\$237	\$6,320
196			\$32,860	\$23,019	\$2,919	\$237	\$6,320
	5075	Customer Premises - Materials and Expenses	\$1,602	\$1,122	\$142	\$12	\$308
197			\$1,602	\$1,122	\$142	\$12	\$308
	5085	Miscellaneous Distribution Expense	\$22,626	\$15,529	\$3,834	\$2,889	\$260
198			\$22,626	\$15,529	\$3,834	\$2,889	\$260
	5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0
199			\$0	\$0	\$0	\$0	\$0
	5095	Overhead Distribution Lines and Feeders - Rental Paid	\$21,951	\$14,963	\$3,747	\$2,847	\$270
200			\$21,951	\$14,963	\$3,747	\$2,847	\$270
	5096	Other Rent	\$0	\$0	\$0	\$0	\$0
201			\$0	\$0	\$0	\$0	\$0
	5105	Maintenance Supervision and Engineering	\$65,407	\$44,890	\$11,082	\$8,350	\$751
202			\$65,407	\$44,890	\$11,082	\$8,350	\$751
	5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$9,912	\$5,843	\$2,110	\$1,934	\$13
203			\$9,912	\$5,843	\$2,110	\$1,934	\$13
	5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0
204			\$0	\$0	\$0	\$0	\$0
	5114	Maintenance of Distribution Station Equipment	\$5,097	\$2,896	\$1,077	\$1,101	\$20
205			\$5,097	\$2,896	\$1,077	\$1,101	\$20
	5120	Maintenance of Poles, Towers and Fixtures	\$33,406	\$22,771	\$5,702	\$4,332	\$411
206			\$33,406	\$22,771	\$5,702	\$4,332	\$411
	5125	Maintenance of Overhead Conductors and Devices	\$68,935	\$46,990	\$11,766	\$8,940	\$849
207			\$68,935	\$46,990	\$11,766	\$8,940	\$849
	5130	Maintenance of Overhead Services	\$52,136	\$46,941	\$3,571	\$260	\$1,289
208			\$52,136	\$46,941	\$3,571	\$260	\$1,289
	5135	Overhead Distribution Lines and Feeders - Right of Way	\$84,951	\$57,907	\$14,499	\$11,017	\$1,046
209			\$84,951	\$57,907	\$14,499	\$11,017	\$1,046
	5145	Maintenance of Underground Conduit	\$2,543	\$1,734	\$434	\$330	\$31
210			\$2,543	\$1,734	\$434	\$330	\$31
	5150	Maintenance of Underground Conductors and Devices	\$5,306	\$3,617	\$906	\$688	\$65
211			\$5,306	\$3,617	\$906	\$688	\$65
	5155	Maintenance of Underground Services	\$416	\$374	\$28	\$2	\$10
212			\$416	\$374	\$28	\$2	\$10
	5160	Maintenance of Line Transformers	\$3,555	\$2,524	\$638	\$355	\$18
213			\$3,555	\$2,524	\$638	\$355	\$18
	5175	Maintenance of Meters	\$2,064	\$1,532	\$495	\$37	\$0
214			\$2,064	\$1,532	\$495	\$37	\$0
	5305	Supervision	\$0	\$0	\$0	\$0	\$0
215			\$0	\$0	\$0	\$0	\$0
	5310	Meter Reading Expense	\$75,220	\$66,648	\$7,914	\$658	\$0
216			\$75,220	\$66,648	\$7,914	\$658	\$0
	5315	Customer Billing	\$203,144	\$163,799	\$31,156	\$6,755	\$113
217			\$203,144	\$163,799	\$31,156	\$6,755	\$113
	5320	Collecting	\$126,739	\$102,192	\$19,437	\$4,214	\$70
218			\$126,739	\$102,192	\$19,437	\$4,214	\$70
	5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0
219			\$0	\$0	\$0	\$0	\$0
	5330	Collection Charges	\$0	\$0	\$0	\$0	\$0
220			\$0	\$0	\$0	\$0	\$0
	5335	Bad Debt Expense	\$23,345	\$21,917	\$1,428	\$0	\$0
221			\$23,345	\$21,917	\$1,428	\$0	\$0
222	5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0

	A	B	C	D	E	F	J
223	5405	Supervision	\$0	\$0	\$0	\$0	\$0
224	5410	Community Relations - Sundry	\$0	\$0	\$0	\$0	\$0
225	5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0
226	5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0
		Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
227	5425	Supervision	\$0	\$0	\$0	\$0	\$0
228	5505	Supervision	\$0	\$0	\$0	\$0	\$0
229	5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0
230	5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0
231	5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0
232	5605	Executive Salaries and Expenses	\$14,210	\$10,577	\$2,206	\$1,173	\$184
233	5610	Management Salaries and Expenses	\$77,535	\$57,710	\$12,035	\$6,398	\$1,002
234	5615	General Administrative Salaries and Expenses	\$58,398	\$43,467	\$9,064	\$4,819	\$755
235	5620	Office Supplies and Expenses	\$79,124	\$58,893	\$12,281	\$6,530	\$1,023
236	5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0
237	5630	Outside Services Employed	\$80,959	\$60,259	\$12,566	\$6,681	\$1,046
238	5635	Property Insurance	\$16,240	\$10,842	\$2,902	\$2,272	\$160
239	5640	Injuries and Damages	\$12,180	\$9,066	\$1,891	\$1,005	\$157
240	5645	Employee Pensions and Benefits	\$2,538	\$1,889	\$394	\$209	\$33
241	5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0
242	5655	Regulatory Expenses	\$144,598	\$107,626	\$22,444	\$11,933	\$1,869
243	5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0
244	5665	Miscellaneous General Expenses	\$1,320	\$982	\$205	\$109	\$17
245	5670	Rent	\$0	\$0	\$0	\$0	\$0
246	5675	Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0
247	5680	Electrical Safety Authority Fees	\$3,045	\$2,266	\$473	\$251	\$39
248	6105	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0
249	6205-1	Sub-Account LEAP Funding	\$2,000	\$1,489	\$310	\$165	\$26
250	6210	Life Insurance	\$0	\$0	\$0	\$0	\$0
251	6215	Penalties	\$0	\$0	\$0	\$0	\$0
252	6225	Other Deductions	\$0	\$0	\$0	\$0	\$0

253							
254		OM&A Expenses	\$1,655,431	\$1,230,908	\$257,331	\$137,544	\$21,344
255							
256							
257							

	A	B	Demand Allocators				
			Demand Total	Residential	GS <50	GS>50-Regular	Street Light
259		Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)					
260							
261							
262		1808	\$ 11,379	\$ 6,709	\$ 2,422	\$ 2,220	\$ 15
263		1815	\$ -	\$ -	\$ -	\$ -	\$ -
264		1820	\$ 32,965	\$ 18,727	\$ 6,968	\$ 7,122	\$ 131
265		1830	\$ 20,043	\$ 11,474	\$ 4,269	\$ 4,218	\$ 71
266		1835	\$ 41,361	\$ 23,678	\$ 8,810	\$ 8,705	\$ 147
267		1840	\$ 1,526	\$ 874	\$ 325	\$ 321	\$ 5
268		1845	\$ 3,184	\$ 1,822	\$ 678	\$ 670	\$ 11
269		1850	\$ 21,692	\$ 13,178	\$ 4,903	\$ 3,507	\$ 92
270		1855	\$ -	\$ -	\$ -	\$ -	\$ -
271		1860	\$ -	\$ -	\$ -	\$ -	\$ -
272		1815-1855	\$ 94,270	\$ 54,157	\$ 20,150	\$ 19,561	\$ 354
273		1830 & 1835	\$ 140,484	\$ 80,423	\$ 29,922	\$ 29,566	\$ 501
274		1840 & 1845	\$ 26,916	\$ 15,409	\$ 5,733	\$ 5,665	\$ 96
275		BCP	\$ -	\$ -	\$ -	\$ -	\$ -
276		BDHA	\$ -	\$ -	\$ -	\$ -	\$ -
277		Break Out	\$ -	\$ -	\$ -	\$ -	\$ -
278		CCA	\$ -	\$ -	\$ -	\$ -	\$ -
279		CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -
280		CEN	\$ -	\$ -	\$ -	\$ -	\$ -
281		CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -
282		CREV	\$ -	\$ -	\$ -	\$ -	\$ -
283		CWCS	\$ -	\$ -	\$ -	\$ -	\$ -
284		CWMC	\$ -	\$ -	\$ -	\$ -	\$ -
285		CWWR	\$ -	\$ -	\$ -	\$ -	\$ -
286		CWNB	\$ -	\$ -	\$ -	\$ -	\$ -
287		DCP	\$ -	\$ -	\$ -	\$ -	\$ -
288		LPHA	\$ -	\$ -	\$ -	\$ -	\$ -
289		LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -
290		NFA	\$ -	\$ -	\$ -	\$ -	\$ -
291		NFA ECC	\$ -	\$ -	\$ -	\$ -	\$ -
292		O&M	\$ -	\$ -	\$ -	\$ -	\$ -
293		PNCP	\$ -	\$ -	\$ -	\$ -	\$ -
294		SNCP	\$ -	\$ -	\$ -	\$ -	\$ -
295		TCP	\$ -	\$ -	\$ -	\$ -	\$ -
296							
297		Total	\$ 393,820	\$ 226,451	\$ 84,180	\$ 81,555	\$ 1,424
298							
299							

	A	B	Demand Allocators				
			Demand Total	Residential	GS <50	GS>50-Regular	Street Light
300		Grouping of OM&A (lines 168 - 240)					
301							
302							
303		1808	\$ 11,379	\$ 6,709	\$ 2,422	\$ 2,220	\$ 15
304		1815	\$ -	\$ -	\$ -	\$ -	\$ -
305		1820	\$ 32,965	\$ 18,727	\$ 6,968	\$ 7,122	\$ 131
306		1830	\$ 33,406	\$ 22,771	\$ 5,702	\$ 4,332	\$ 411
307		1835	\$ 68,935	\$ 46,990	\$ 11,766	\$ 8,940	\$ 849
308		1840	\$ 2,543	\$ 1,734	\$ 434	\$ 330	\$ 31
309		1845	\$ 5,306	\$ 3,617	\$ 906	\$ 688	\$ 65

	A	B	C	D	E	F	J
310		1850	\$ 36,154	\$ 25,672	\$ 6,487	\$ 3,605	\$ 180
311		1855	\$ 52,551	\$ 47,316	\$ 3,600	\$ 262	\$ 1,299
312		1860	\$ 2,064	\$ 1,532	\$ 495	\$ 37	\$ -
313		1815-1855	\$ 157,117	\$ 107,831	\$ 26,620	\$ 20,059	\$ 1,804
314		1830 & 1835	\$ 234,140	\$ 159,604	\$ 39,963	\$ 30,366	\$ 2,884
315		1840 & 1845	\$ 44,860	\$ 30,579	\$ 7,657	\$ 5,818	\$ 553
316		BCP	\$ -	\$ -	\$ -	\$ -	\$ -
317		BDHA	\$ 23,345	\$ 21,917	\$ 1,428	\$ -	\$ -
318		Break Out	\$ -	\$ -	\$ -	\$ -	\$ -
319		CCA	\$ 34,462	\$ 24,141	\$ 3,061	\$ 249	\$ 6,629
320		CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -
321		CEN	\$ -	\$ -	\$ -	\$ -	\$ -
322		CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -
323		CREV	\$ -	\$ -	\$ -	\$ -	\$ -
324		CWCS	\$ -	\$ -	\$ -	\$ -	\$ -
325		CWMC	\$ 18,955	\$ 14,066	\$ 4,546	\$ 343	\$ -
326		CWMR	\$ 75,220	\$ 66,648	\$ 7,914	\$ 658	\$ -
327		CWNB	\$ 329,883	\$ 265,990	\$ 50,593	\$ 10,969	\$ 183
328		DCP	\$ -	\$ -	\$ -	\$ -	\$ -
329		LPHA	\$ -	\$ -	\$ -	\$ -	\$ -
330		LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -
331		NFA	\$ -	\$ -	\$ -	\$ -	\$ -
332		NFA ECC	\$ 16,240	\$ 10,842	\$ 2,902	\$ 2,272	\$ 160
333		O&M	\$ 475,906	\$ 354,222	\$ 73,868	\$ 39,274	\$ 6,150
334		PNCP	\$ -	\$ -	\$ -	\$ -	\$ -
335		SNCP	\$ -	\$ -	\$ -	\$ -	\$ -
336		TCP	\$ -	\$ -	\$ -	\$ -	\$ -
337							
338		Total	\$ 1,655,431	\$ 1,230,908	\$ 257,331	\$ 137,544	\$ 21,344
339							
340							
341							
342							
343							
344							
345							
346							
347							
348							
349							
350							
351							
352							
353							
354							
355							
356							
357							
358							
359							
360							
361							
362							
363							
364							
365							
366							
367							
368							
369							
370							
371							
372							
373							
374							
375							
376							
377							
378							
379							
380							
381							
382							
383							
384							
385							
386							
387							
388							
389							
390							
391							
392							

	A	B	C	D	E	F	J
393							
394							
395							
396							
397							
398							
399							
400							
401							
402							
403							
404							
405							
406							
407							
408							
409							
410							
411							
412							
413							
414							
415							
416							
417							
418							
419							
420							
421							
422							
423							
424							
425							
426							
427							
428							
429							
430							
431							
432							
433							
434							
435							
436							
437							
438							
439							
440							
441							
442							
443							
444							
445							
446							
447							
448							
449							
450							
451							
452							
453							
454							
455							
456							
457							
458							
459							
460							
461							
462							
463							
464							
465							
466							
467							
468							
469							
470							
471							
472							
473							
474							
475							
476							

	A	B	C	D	E	F	J
477							
478							
479							
480							
481							
482							
483							
484							
485							
486							
487							
488							
489							
490							
491							
492							
493							
494							
495							
496							
497							
498							
499							
500							
501							
502							
503							
504							
505							
506							
507							
508							
509							
510							
511							
512							
513							
514							
515							
516							
517							
518							
519							
520							
521							
522							
523							
524							
525							
526							
527							
528							
529							
530							
531							
532							
533							
534							
535							
536							
537							
538							
539							
540							
541							
542							
543							
544							
545							
546							
547							
548							
549							
550							
551							
552							
553							
554							
555							
556							
557							

	K	L	X	Y	Z	AA	AE	AF
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47								
48								
49								
50								
51								
52								
53								
54								
55								
56								
57								
58								
59								
60								
61								
62								
63								
64								
65								
66								
67								
68								
69								
70								
71								
72								
73								
74								
75								
76								
77								

Customer Allocators

	8	9	1	2	3	7	8	
	Sentinel	Unmetered Scattered Load	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel
26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	\$9	\$100	\$0	\$0	\$0	\$0	\$0	\$0
29	\$9	\$100	\$0	\$0	\$0	\$0	\$0	\$0
30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	\$40	\$451	\$0	\$0	\$0	\$0	\$0	\$0
38	\$40	\$451	\$0	\$0	\$0	\$0	\$0	\$0
39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	\$0	\$1,113	\$0	\$0	\$0	\$0	\$0	\$0
49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	\$0	\$1,113	\$0	\$0	\$0	\$0	\$0	\$0
51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	\$0	\$1,113	\$0	\$0	\$0	\$0	\$0	\$0
53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	\$0	\$1,018	\$1,333,676	\$1,149,797	\$145,799	\$11,854	\$8,051	\$9,878
60	\$0	\$127	\$154,802	\$108,626	\$13,774	\$859	\$29,826	\$933
61	\$0	\$1,144	\$1,488,478	\$1,258,424	\$159,573	\$12,712	\$37,876	\$10,811
62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	\$0	\$696	\$912,132	\$786,373	\$99,715	\$8,107	\$5,506	\$6,756
65	\$0	\$87	\$105,872	\$74,292	\$9,421	\$587	\$20,398	\$638
66	\$0	\$783	\$1,018,004	\$860,665	\$109,136	\$8,694	\$25,904	\$7,394
67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	\$0	\$1,927	\$2,506,482	\$2,119,089	\$268,709	\$21,406	\$63,780	\$18,205
69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	\$0	\$215	\$282,032	\$243,147	\$30,832	\$2,507	\$1,702	\$2,089
72	\$0	\$27	\$32,736	\$22,971	\$2,913	\$182	\$6,307	\$197
73	\$0	\$242	\$314,768	\$266,118	\$33,745	\$2,688	\$8,010	\$2,286
74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	\$0	\$155	\$203,430	\$175,382	\$22,239	\$1,808	\$1,228	\$1,507
77	\$0	\$19	\$23,612	\$16,569	\$2,101	\$131	\$4,549	\$142

	K	L	X	Y	Z	AA	AE	AF
78	\$0	\$175	\$227,042	\$191,951	\$24,340	\$1,939	\$5,777	\$1,649
79								
80	\$0	\$417	\$541,810	\$458,069	\$58,085	\$4,627	\$13,787	\$3,935
81								
82	\$0	\$383	\$468,807	\$405,011	\$51,357	\$3,201	\$2,836	\$3,479
83								
84	\$0	\$3,839	\$3,517,099	\$2,982,169	\$378,151	\$29,235	\$80,403	\$25,620
85								
86	\$0	\$0	\$466,365	\$419,902	\$31,947	\$2,323	\$11,529	\$361
87								
88	\$0	\$3,839	\$3,983,464	\$3,402,071	\$410,099	\$31,558	\$91,933	\$25,981
89								
90	\$0	\$0	\$816,637	\$605,985	\$195,872	\$14,780	\$0	\$0
91								
92	\$0	\$3,839	\$4,800,101	\$4,008,056	\$605,970	\$46,338	\$91,933	\$25,981
93								
94	\$49	\$4,390	\$4,800,101	\$4,008,056	\$605,970	\$46,338	\$91,933	\$25,981
95								
96								
97	\$24,714	\$24,978						
98	\$26,030	\$26,214						
99								
100	(\$11,815)	(\$11,696)						
101	(\$12,179)	(\$12,038)						
102	\$12,899	\$13,282						
103	\$13,851	\$14,176						
104								
105	\$9,878	\$9,315						
106	\$933	\$911						
107								
108								
109	\$12,899	\$13,282						
110								
111								
112								
113								
114	allocator.							
115								
116								
117	\$0	\$21	\$27,633	\$23,600	\$2,845	\$219	\$638	\$180
118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
119	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
122	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0
123	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0
124	\$0	\$21	\$26,800	\$22,658	\$2,873	\$229	\$682	\$195
125	\$0	\$19	\$24,095	\$20,371	\$2,583	\$206	\$613	\$175
126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
127	\$0	\$7	\$8,954	\$7,736	\$981	\$61	\$54	\$66
128	\$0	\$9	\$11,642	\$9,843	\$1,248	\$99	\$296	\$85
129	\$0	\$5	\$6,302	\$5,328	\$676	\$54	\$160	\$46
130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
131	\$0	\$3	\$4,085	\$3,529	\$448	\$28	\$25	\$30
132	\$0	\$0	\$18,955	\$14,066	\$4,546	\$343	\$0	\$0
133	\$0	\$0	\$32,860	\$23,019	\$2,919	\$237	\$6,320	\$198
134	\$0	\$0	\$1,602	\$1,122	\$142	\$12	\$308	\$10
135	\$0	\$7	\$9,051	\$7,730	\$932	\$72	\$209	\$59
136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
137	\$0	\$7	\$8,781	\$7,423	\$941	\$75	\$223	\$64
138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
139	\$0	\$20	\$26,163	\$22,344	\$2,693	\$207	\$604	\$171
140	\$1	\$11	\$0	\$0	\$0	\$0	\$0	\$0
141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
143	\$0	\$10	\$13,362	\$11,297	\$1,433	\$114	\$340	\$97
144	\$0	\$21	\$27,574	\$23,312	\$2,956	\$235	\$702	\$200
145	\$0	\$0	\$52,136	\$46,941	\$3,571	\$260	\$1,289	\$40
146	\$0	\$26	\$33,980	\$28,728	\$3,643	\$290	\$865	\$247
147	\$0	\$1	\$1,017	\$860	\$109	\$9	\$26	\$7
148	\$0	\$2	\$2,122	\$1,794	\$228	\$18	\$54	\$15

	K	L	X	Y	Z	AA	AE	AF
149	\$0	\$0	\$416	\$374	\$28	\$2	\$10	\$0
150	\$0	\$1	\$1,422	\$1,228	\$156	\$10	\$9	\$11
151	\$0	\$0	\$2,064	\$1,532	\$495	\$37	\$0	\$0
152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
153	\$0	\$0	\$75,220	\$66,648	\$7,914	\$658	\$0	\$0
154	\$0	\$0	\$203,144	\$163,799	\$31,156	\$6,755	\$113	\$141
155	\$0	\$0	\$126,739	\$102,192	\$19,437	\$4,214	\$70	\$88
156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
158	\$0	\$0	\$23,345	\$21,917	\$1,428	\$0	\$0	\$0
159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160								
161	\$1	\$210	\$769,464	\$639,393	\$96,381	\$14,443	\$13,610	\$2,125
162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
163	\$2,126	\$3,722						
164								
165								
166								
167	\$2,337	\$11,098	\$5,653,624					
168	\$101	\$479	\$244,244					
169	(\$11)	(\$54)	(\$27,280)					
170	\$0	\$0	\$0					
171	\$166	\$788	\$401,622					
172	\$121	\$573	\$291,664					
173	\$0	\$0	\$0					
174	\$161	\$763	\$388,580					
175	\$0	\$0	\$0					
176	\$0	\$0	\$22,634					
177	\$2,874	\$13,647	\$6,975,087					
178								
179								
180	\$180	\$173	\$69,084					
181	\$0	\$0	\$0					
182	\$0	\$2	\$1,467					
183	\$0	\$0	\$0					
184	\$0	\$0	\$0					
185	\$0	\$4	\$8,428					
186	\$0	\$10	\$19,440					
187	\$195	\$184	\$66,999					
188	\$175	\$166	\$60,239					
189	\$0	\$0	\$0					
190	\$66	\$63	\$22,386					
191	\$85	\$80	\$29,105					
192	\$46	\$43	\$15,755					
193	\$0	\$0	\$0					
194	\$30	\$29	\$10,213					
195	\$0	\$0	\$18,955					
196	\$198	\$166	\$32,860					
197	\$10	\$8	\$1,602					
198	\$59	\$57	\$22,626					
199	\$0	\$0	\$0					
200	\$64	\$60	\$21,951					
201	\$0	\$0	\$0					
202	\$171	\$164	\$65,407					
203	\$1	\$11	\$9,912					
204	\$0	\$0	\$0					
205	\$0	\$3	\$5,097					
206	\$97	\$92	\$33,406					
207	\$200	\$189	\$68,935					
208	\$40	\$34	\$52,136					
209	\$247	\$233	\$84,951					
210	\$7	\$7	\$2,543					
211	\$15	\$15	\$5,306					
212	\$0	\$0	\$416					
213	\$11	\$10	\$3,555					
214	\$0	\$0	\$2,064					
215	\$0	\$0	\$0					
216	\$0	\$0	\$75,220					
217	\$141	\$1,182	\$203,144					
218	\$88	\$737	\$126,739					
219	\$0	\$0	\$0					
220	\$0	\$0	\$0					
221	\$0	\$0	\$23,345					
222	\$0	\$0	\$0					

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

	K	L	X	Y	Z	AA	AE	AF
223	\$0	\$0	\$0					
224	\$0	\$0	\$0					
225	\$0	\$0	\$0					
226	\$0	\$0	\$0					
227	\$0	\$0	\$0					
228	\$0	\$0	\$0					
229	\$0	\$0	\$0					
230	\$0	\$0	\$0					
231	\$0	\$0	\$0					
232	\$26	\$45	\$14,210					
233	\$142	\$248	\$77,535					
234	\$107	\$187	\$58,398					
235	\$145	\$253	\$79,124					
236	\$0	\$0	\$0					
237	\$148	\$259	\$80,959					
238	\$32	\$32	\$16,240					
239	\$22	\$39	\$12,180					
240	\$5	\$8	\$2,538					
241	\$0	\$0	\$0					
242	\$264	\$463	\$144,598					
243	\$0	\$0	\$0					
244	\$2	\$4	\$1,320					
245	\$0	\$0	\$0					
246	\$0	\$0	\$0					
247	\$6	\$10	\$3,045					
248	\$0	\$0	\$0					
249	\$4	\$6	\$2,000					
250	\$0	\$0	\$0					
251	\$0	\$0	\$0					
252	\$0	\$0	\$0					
253								
254	\$3,027	\$5,277	\$1,655,431					
255								
256								
257								
258								

259	Customer Allocators							
	Sentinel	Unmetered Scattered Load	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel

260								
261								
262	\$ 1	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
264	\$ -	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
265	\$ -	\$ 10	\$ 13,362	\$ 11,297	\$ 1,433	\$ 114	\$ 340	\$ 97
266	\$ -	\$ 21	\$ 27,574	\$ 23,312	\$ 2,956	\$ 235	\$ 702	\$ 200
267	\$ -	\$ 1	\$ 1,017	\$ 860	\$ 109	\$ 9	\$ 26	\$ 7
268	\$ -	\$ 2	\$ 2,122	\$ 1,794	\$ 228	\$ 18	\$ 54	\$ 15
269	\$ -	\$ 12	\$ 14,461	\$ 12,493	\$ 1,584	\$ 99	\$ 87	\$ 107
270	\$ -	\$ -	\$ 52,551	\$ 47,316	\$ 3,600	\$ 262	\$ 1,299	\$ 41
271	\$ -	\$ -	\$ 2,064	\$ 1,532	\$ 495	\$ 37	\$ -	\$ -
272	\$ -	\$ 48	\$ 62,847	\$ 53,674	\$ 6,470	\$ 498	\$ 1,450	\$ 410
273	\$ -	\$ 72	\$ 93,656	\$ 79,181	\$ 10,040	\$ 800	\$ 2,383	\$ 680
274	\$ -	\$ 14	\$ 17,944	\$ 15,171	\$ 1,924	\$ 153	\$ 457	\$ 130
275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
276	\$ -	\$ -	\$ 23,345	\$ 21,917	\$ 1,428	\$ -	\$ -	\$ -
277	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
278	\$ -	\$ -	\$ 34,462	\$ 24,141	\$ 3,061	\$ 249	\$ 6,629	\$ 207
279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
281	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
284	\$ -	\$ -	\$ 18,955	\$ 14,066	\$ 4,546	\$ 343	\$ -	\$ -
285	\$ -	\$ -	\$ 75,220	\$ 66,648	\$ 7,914	\$ 658	\$ -	\$ -
286	\$ -	\$ -	\$ 329,883	\$ 265,990	\$ 50,593	\$ 10,969	\$ 183	\$ 229
287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
295	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
296								
297	\$ 1	\$ 210	\$ 769,464	\$ 639,393	\$ 96,381	\$ 14,443	\$ 13,610	\$ 2,125
298								
299								

	Sentinel	Unmetered Scattered Load	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel
300								
301								
302								
303	\$ 1	\$ 13	\$ 11,379	\$ -	\$ -	\$ -	\$ -	\$ -
304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305	\$ -	\$ 17	\$ 32,965	\$ -	\$ -	\$ -	\$ -	\$ -
306	\$ 97	\$ 92	\$ 33,406	\$ -	\$ -	\$ -	\$ -	\$ -
307	\$ 200	\$ 189	\$ 68,935	\$ -	\$ -	\$ -	\$ -	\$ -
308	\$ 7	\$ 7	\$ 2,543	\$ -	\$ -	\$ -	\$ -	\$ -
309	\$ 15	\$ 15	\$ 5,306	\$ -	\$ -	\$ -	\$ -	\$ -

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	40%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	40%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	40%
1835	Overhead Conductors and Devices	DNCP	CCA	40%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	40%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	40%
1840	Underground Conduit	DNCP	CCA	40%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	40%
1840-5	Underground Conduit - Secondary	SNCP	CCS	40%
1845	Underground Conductors and Devices	DNCP	CCA	40%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	40%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	40%
1850	Line Transformers	LTNCP	CCLT	40%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
	blank row			
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	Accumulated Amortization			

2105x	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets and O7		
	Operation			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	40%
5010	Load Dispatching	1815-1855 D	1815-1855 C	40%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	40%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	40%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers- Operation	1850 D	1850 C	40%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	40%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	40%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	40%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	40%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	40%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	40%
	Maintenance			
4751			4751 C	100%
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	40%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	40%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	40%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	40%
5145	Maintenance of Underground Conduit	1840 D	1840 C	40%

5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	40%
5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	40%
5175	Maintenance of Meters		1860 C	100%



Ontario Energy Board

2021 Cost Allocation Model

EB-2020-0020

Sheet E2 Allocator Worksheet - v1

Details:

The worksheet below details how allocators are derived.

	A	B	C	D	E	F	J	K	L
				1	2	3	7	8	9
	Explanation	ID and Factors	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
17	Demand Allocators								
19	1 cp								
20	Transformation CP	TCP1	100.00%	58.80%	21.73%	19.37%	0.00%	0.00%	0.10%
21	Bulk Delivery (SubTransmission) CP	BCP1	100.00%	58.80%	21.73%	19.37%	0.00%	0.00%	0.10%
22	Distribution CP (Total System)	DCP1	100.00%	58.80%	21.73%	19.37%	0.00%	0.00%	0.10%
24	4 cp								
25	Transformation CP	TCP4	100.00%	58.95%	21.28%	19.51%	0.13%	0.01%	0.11%
26	Bulk Delivery (SubTransmission) CP	BCP4	100.00%	58.95%	21.28%	19.51%	0.13%	0.01%	0.11%
27	Distribution CP (Total System)	DCP4	100.00%	58.95%	21.28%	19.51%	0.13%	0.01%	0.11%
29	12 cp								
30	Transformation CP	TCP12	100.00%	55.55%	21.15%	23.11%	0.16%	0.02%	0.01%
31	Bulk Delivery (SubTransmission) CP	BCP12	100.00%	55.55%	21.15%	23.11%	0.16%	0.02%	0.01%
32	Distribution CP (Total System)	DCP12	100.00%	55.55%	21.15%	23.11%	0.16%	0.02%	0.01%
34	NON CO_INCIDENT PEAK								
35	1 NCP								
36	Distribution NCP (Total System)	DNCP1	100.00%	60.82%	20.33%	18.80%	0.00%	0.00%	0.05%
37	Primary NCP	PNCP1	100.00%	57.84%	21.19%	20.55%	0.37%	0.00%	0.05%
38	Line Transformer NCP	LTNCP1	100.00%	61.64%	22.58%	15.32%	0.40%	0.00%	0.05%
39	Secondary NCP	SNCP1	100.00%	61.89%	22.67%	15.38%	0.00%	0.00%	0.06%
41	4 NCP								
42	Distribution NCP (Total System)	DNCP4	100.00%	60.08%	20.23%	19.64%	0.00%	0.00%	0.05%
43	Primary NCP	PNCP4	100.00%	56.81%	21.14%	21.60%	0.40%	0.00%	0.05%
44	Line Transformer NCP	LTNCP4	100.00%	60.75%	22.60%	16.17%	0.43%	0.00%	0.05%
45	Secondary NCP	SNCP4	100.00%	61.01%	22.70%	16.23%	0.00%	0.00%	0.05%
47	12 NCP								
48	Distribution NCP (Total System)	DNCP12	100.00%	55.39%	20.96%	23.60%	0.00%	0.00%	0.05%
49	Primary NCP	PNCP12	100.00%	50.45%	22.25%	26.71%	0.52%	0.00%	0.06%
50	Line Transformer NCP	LTNCP12	100.00%	54.85%	24.19%	20.32%	0.57%	0.00%	0.07%
51	Secondary NCP	SNCP12	100.00%	55.17%	24.33%	20.44%	0.00%	0.00%	0.07%
53	Demand Allocators - Composite								
55	DEMAND 1815-1855	1815-1855 D	100.00%	57.45%	21.37%	20.75%	0.38%	0.00%	0.05%
56	DEMAND 1808	1808 D	100.00%	58.95%	21.28%	19.51%	0.13%	0.01%	0.11%
57	DEMAND 1815	1815 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58	DEMAND 1820	1820 D	100.00%	56.81%	21.14%	21.60%	0.40%	0.00%	0.05%

	X	Y	Z
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
51			
52			
53			
54			
55			
56			
57			
58			

	X	Y	Z
59			
60			
61			
62			
63			
64			
65			
66			
67			
68			
69			
70			
71			
72			
73			
74			
75			
76			
77			
78			
79			
80			
81			
82			
83			
85			
86			
87			
88			
89			
90			
91			
92			
93			
94			
95			
96			
97			
98			
99			
100			
101			
102			
103			
104			
105			
106			
107			
108			
109			
110			
111			
112			
113			
114			
115			
116			
117			
118			
119			
120			
121			
122			
123			
124			

	X	Y	Z
125			
126			
127			
128			
129			
130			
131			
132			
133			
134			
135			
136			
137			
138			
139			
140			
141			
142			
143			
144			
145			
146			
147			
148			
149			
150			
151			
152			
153			
154			
155			
156			
157			
158			
159			
160			
161			
162			
163			
164			
165			
166			
167			
168			
169			
170			
171			
172			
173			
174			
175			
176			
177			
178			
179			
180			
181			
182			
183			

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M	
1608	Franchises and Consents	Other Distribution Assets	gp				
1805	Land		dp	DDCP			
1805-1	Land Station >50 kV		dp	TCP	TCP4		
1805-2	Land Station <50 kV		dp	DCP	DCP4		
1806	Land Rights		dp	DDCP			
1806-1	Land Rights Station >50 kV		dp	TCP	TCP4		
1806-2	Land Rights Station <50 kV		dp	DCP	DCP4		
1808	Buildings and Fixtures		dp	DDCP			
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP4		
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP4		
1810	Leasehold Improvements		dp	DDCP			
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP4		
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP4		
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP4		
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP4		
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP4		
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4		
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN	
1825	Storage Battery Equipment		dp	DDCP			
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP4		
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP4		
1830	Poles, Towers and Fixtures		dp	DDNCP			
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP4		
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x
1835	Overhead Conductors and Devices		dp	DDNCP			
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP4		

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x
1840	Underground Conduit		dp	DDNCP			
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP4		
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP			
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP4		
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x
1855	Services	Services and Meters	dp			CWCS	
1860	Meters	Services and Meters	dp			CWMC	
1905	Land	Land and Buildings	gp				
1906	Land Rights	Land and Buildings	gp				
1908	Buildings and Fixtures	General Plant	gp				
1910	Leasehold Improvements	General Plant	gp				
1915	Office Furniture and Equipment	Equipment	gp				
1920	Computer Equipment - Hardware	IT Assets	gp				
1925	Computer Software	IT Assets	gp				
1930	Transportation Equipment	Equipment	gp				
1935	Stores Equipment	Equipment	gp				
1940	Tools, Shop and Garage Equipment	Equipment	gp				
1945	Measurement and Testing Equipment	Equipment	gp				
1950	Power Operated Equipment	Equipment	gp				
1955	Communication Equipment	Equipment	gp				
1960	Miscellaneous Equipment	Equipment	gp				
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp				
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp				
1980	System Supervisory Equipment	Other Distribution Assets	gp				
1990	Other Tangible Property	Other Distribution Assets	gp				
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout	

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			
					USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost
2005	Property Under Capital Leases	Other Distribution Assets	gp					
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp					
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout		
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout		
3046	Balance Transferred From Income	Equity	NI					
	blank row							
4080	Distribution Services Revenue	Distribution Services Revenue	CREV					
4082	Retail Services Revenues	Other Distribution Revenue	mi					
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi					
4086	SSS Admin Charge	Other Distribution Revenue	mi					
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi					
4205	Interdepartmental Rents	Other Distribution Revenue	mi					
4210	Rent from Electric Property	Other Distribution Revenue	mi					
4215	Other Utility Operating Income	Other Distribution Revenue	mi					
4220	Other Electric Revenues	Other Distribution Revenue	mi					
4225	Late Payment Charges	Late Payment Charges	mi					
4235	Miscellaneous Service Revenues	Specific Service Charges	mi					
4235-1	Account Set Up Charges	Specific Service Charges	mi					
4235-90	Miscellaneous Service Revenues - Residual	Specific Service Charges	mi					
4240	Provision for Rate Refunds	Other Distribution Revenue	mi					
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi					
4305	Regulatory Debits	Other Income & Deductions	mi					
4310	Regulatory Credits	Other Income & Deductions	mi					
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi					
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi					
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi					
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi					

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
					USoA Account #	Accounts	Explanations
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi				
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi				
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi				
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi				
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi				
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi				
4375	Revenues from Non-Utility Operations	Other Income & Deductions	mi				
4380	Expenses of Non-Utility Operations	Other Income & Deductions	mi				
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi				
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi				
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi				
4405	Interest and Dividend Income	Other Income & Deductions	mi				
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi				
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop				
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop				
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop				
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop				
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop				
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop				
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop				
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop				
4750	Charges-LV	Power Supply Expenses (Working Capital)	cop				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
4751	Charges - Smart Metering Entity	Power Supply Expenses (Working Capital)	cop			4751 C	
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 C	1815-1855 C	x
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 C	1815-1855 C	x
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C	
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C	
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C	
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C	
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C	
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 C	1830 & 1835 C	x
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 C	1830 & 1835 C	x
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 C	1830 & 1835 C	
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 C	1840 & 1845 C	x
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 C	1840 & 1845 C	x
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 C	1840 & 1845 C	
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x
5065	Meter Expense	Operation (Working Capital)	cu			CWMC	
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA	
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA	
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 C	1815-1855 C	x
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 C	1840 & 1845 C	x
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 C	1830 & 1835 C	x
5096	Other Rent	Operation (Working Capital)	di				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
					Demand	Customer	Joint
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator			
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 C	1815-1855 C	x
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C	
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C	
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C	
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C	
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB	
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWNR	
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB	
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB	
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB	
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB	
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA	
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB	
5405	Supervision	Community Relations (Working Capital)	ad				
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad				
5420	Community Safety Program	Community Relations (Working Capital)	ad				
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad				
5505	Supervision	Other Distribution Expenses	ad				
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad				
5515	Advertising Expense	Advertising Expenses	ad				
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad				
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad				
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad				
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad				
5635	Property Insurance	Insurance Expense (Working Capital)	ad				
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad				
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad				
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad				
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad				
5660	General Advertising Expenses	Advertising Expenses	ad				
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad				
5670	Rent	Administrative and General Expenses (Working Capital)	ad				
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			
					USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad					
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop					
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout		
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout		
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout		
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout		
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep					
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep					
5740	Amortization of Deferred Charges	Amortization of Assets	dep					
6005	Interest on Long Term Debt	Interest Expense - Unclassified	INT					
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad					
6110	Income Taxes	Income Tax Expense - Unclassified	Input					
6205-1	Sub-account LEAP Funding	Charitable Contributions	ad					
6210	Life Insurance	Insurance Expense (Working Capital)	ad					
6215	Penalties	Other Distribution Expenses	ad					
6225	Other Deductions	Other Distribution Expenses	ad					



2021 Cost Allocation Model

EB-2020-0020

Sheet E5 Reconciliation Worksheet - v1

Details:

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

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS
1565	Conservation and Demand Management Expenditures and Recoveries	\$0		\$0	
1608	Franchises and Consents	\$0		\$0	
1805	Land		\$0	\$0	
1805-1	Land Station >50 kV		\$0	\$0	
1805-2	Land Station <50 kV		\$88,880	\$88,880	
1806	Land Rights		\$0	\$0	
1806-1	Land Rights Station >50 kV		\$0	\$0	
1806-2	Land Rights Station <50 kV		\$0	\$0	
1808	Buildings and Fixtures		\$0	\$0	
1808-1	Buildings and Fixtures > 50 kV		\$0	\$0	
1808-2	Buildings and Fixtures < 50 KV		\$402,301	\$402,301	

1810	Leasehold Improvements	\$0	\$0
1810-1	Leasehold Improvements >50 kV	\$0	\$0
1810-2	Leasehold Improvements <50 kV	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$2,187,137	\$2,187,137
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0
1825	Storage Battery Equipment	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$3,334,190	\$3,334,190
1830-5	Poles, Towers and Fixtures - Secondary	\$387,004	\$387,004
1835	Overhead Conductors and Devices	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$2,280,330	\$2,280,330
1835-5	Overhead Conductors and Devices - Secondary	\$264,681	\$264,681
1840	Underground Conduit	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0
1840-4	Underground Conduit - Primary	\$705,080	\$705,080
1840-5	Underground Conduit - Secondary	\$81,840	\$81,840
1845	Underground Conductors and Devices	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$508,574	\$508,574

1845-5	Underground Conductors and Devices - Secondary		\$59,031	\$59,031
1850	Line Transformers		\$1,172,018	\$1,172,018
1855	Services		\$466,365	\$466,365
1860	Meters		\$816,637	\$816,637
1905	Land	\$0	\$0	\$0
1906	Land Rights	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$64,000	\$64,000
1920	Computer Equipment - Hardware	\$0	\$169,240	\$169,240
1925	Computer Software	\$0	\$55,256	\$55,256
1930	Transportation Equipment	\$0	\$443,607	\$443,607
1935	Stores Equipment	\$0	\$10,538	\$10,538
1940	Tools, Shop and Garage Equipment	\$0	\$173,791	\$173,791
1945	Measurement and Testing Equipment	\$0	\$11,948	\$11,948
1950	Power Operated Equipment	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$19,257	\$19,257
1960	Miscellaneous Equipment	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0
1995	Contributions and Grants - Credit	(\$562,875)	\$0	(\$562,875)
2005	Property Under Capital Leases	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$6,187,071)		(\$6,187,071)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0		\$0
3046	Balance Transferred From Income	(\$253,504)		(\$253,504)
	blank row			
4080	Distribution Services Revenue	(\$1,628,476)		(\$1,628,476)
4082	Retail Services Revenues	(\$7,900)		(\$7,900)

4084	Service Transaction Requests (STR) Revenues	(\$10)	(\$10)
4086	SSS Admin Charge	(\$10,500)	(\$10,500)
4090	Electric Services Incidental to Energy Sales	\$0	\$0
4205	Interdepartmental Rents	\$0	\$0
4210	Rent from Electric Property	(\$86,756)	(\$86,756)
4215	Other Utility Operating Income	\$0	\$0
4220	Other Electric Revenues	\$0	\$0
4225	Late Payment Charges	(\$10,000)	(\$10,000)
4235	Miscellaneous Service Revenues	\$0	\$0
4240	Provision for Rate Refunds	\$0	\$0
4245	Government Assistance Directly Credited to Income	\$0	\$0
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
4325	Revenues from Merchandise, Jobbing, Etc.	(\$1,200)	(\$1,200)
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0	\$0

4370	Losses from Disposition of Allowances for Emission	\$0	\$0
4375	Revenues from Non-Utility Operations	(\$49,604)	(\$49,604)
4380	Expenses of Non-Utility Operations	\$49,604	\$49,604
4390	Miscellaneous Non-Operating Income	\$0	\$0
4395	Rate-Payer Benefit Including Interest	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0
4405	Interest and Dividend Income	(\$70,000)	(\$70,000)
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0
4705	Power Purchased	\$5,653,624	\$5,653,624
4708	Charges-WMS	\$244,244	\$244,244
4710	Cost of Power Adjustments	(\$27,280)	(\$27,280)
4712	Charges-One-Time	\$0	\$0
4714	Charges-NW	\$401,622	\$401,622
4715	System Control and Load Dispatching	\$0	\$0
4716	Charges-CN	\$291,664	\$291,664
4730	Rural Rate Assistance Expense	\$0	\$0
4750	Charges-LV	\$388,580	\$388,580
4751	Charges - Smart Metering Entity	\$22,634	\$22,634
5005	Operation Supervision and Engineering	\$69,084	\$69,084
5010	Load Dispatching	\$0	\$0
5012	Station Buildings and Fixtures Expense	\$1,467	\$1,467
5014	Transformer Station Equipment - Operation Labour	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$8,428	\$8,428
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$19,440	\$19,440
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$66,999	\$66,999
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$60,239	\$60,239

5030	Overhead Subtransmission Feeders - Operation	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$22,386	\$22,386
5040	Underground Distribution Lines and Feeders - Operation Labour	\$29,105	\$29,105
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$15,755	\$15,755
5050	Underground Subtransmission Feeders - Operation	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$10,213	\$10,213
5065	Meter Expense	\$18,955	\$18,955
5070	Customer Premises - Operation Labour	\$32,860	\$32,860
5075	Customer Premises - Materials and Expenses	\$1,602	\$1,602
5085	Miscellaneous Distribution Expense	\$22,626	\$22,626
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$21,951	\$21,951
5096	Other Rent	\$0	\$0
5105	Maintenance Supervision and Engineering	\$65,407	\$65,407
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$9,912	\$9,912
5112	Maintenance of Transformer Station Equipment	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$5,097	\$5,097
5120	Maintenance of Poles, Towers and Fixtures	\$33,406	\$33,406
5125	Maintenance of Overhead Conductors and Devices	\$68,935	\$68,935
5130	Maintenance of Overhead Services	\$52,136	\$52,136
5135	Overhead Distribution Lines and Feeders - Right of Way	\$84,951	\$84,951
5145	Maintenance of Underground Conduit	\$2,543	\$2,543

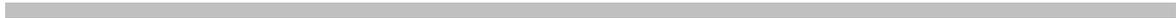
5150	Maintenance of Underground Conductors and Devices	\$5,306	\$5,306
5155	Maintenance of Underground Services	\$416	\$416
5160	Maintenance of Line Transformers	\$3,555	\$3,555
5175	Maintenance of Meters	\$2,064	\$2,064
5305	Supervision	\$0	\$0
5310	Meter Reading Expense	\$75,220	\$75,220
5315	Customer Billing	\$203,144	\$203,144
5320	Collecting	\$126,739	\$126,739
5325	Collecting- Cash Over and Short	\$0	\$0
5330	Collection Charges	\$0	\$0
5335	Bad Debt Expense	\$23,345	\$23,345
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0
5405	Supervision	\$0	\$0
5410	Community Relations - Sundry	\$0	\$0
5415	Energy Conservation	\$0	\$0
5420	Community Safety Program	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0
5505	Supervision	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0
5515	Advertising Expense	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0
5605	Executive Salaries and Expenses	\$14,210	\$14,210
5610	Management Salaries and Expenses	\$77,535	\$77,535
5615	General Administrative Salaries and Expenses	\$58,398	\$58,398
5620	Office Supplies and Expenses	\$79,124	\$79,124
5625	Administrative Expense Transferred Credit	\$0	\$0
5630	Outside Services Employed	\$80,959	\$80,959
5635	Property Insurance	\$16,240	\$16,240
5640	Injuries and Damages	\$12,180	\$12,180
5645	Employee Pensions and Benefits	\$2,538	\$2,538
5650	Franchise Requirements	\$0	\$0
5655	Regulatory Expenses	\$144,598	\$144,598
5660	General Advertising Expenses	\$0	\$0

5665	Miscellaneous General Expenses	\$1,320		\$1,320
5670	Rent	\$0		\$0
5675	Maintenance of General Plant	\$0		\$0
5680	Electrical Safety Authority Fees	\$3,045		\$3,045
5685	Independent Market Operator Fees and Penalties	\$0		\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$229,389		\$229,389
5710	Amortization of Limited Term Electric Plant	\$0		\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0		\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0		\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0		\$0
5735	Amortization of Deferred Development Costs	\$0		\$0
5740	Amortization of Deferred Charges	\$0		\$0
6005	Interest on Long Term Debt	\$134,095		\$134,095
6105	Taxes Other Than Income Taxes	\$0		\$0
6110	Income Taxes	\$0		\$0
6205-1	Sub-account LEAP funding	\$2,000		\$2,000
6210	Life Insurance	\$0		\$0
6215	Penalties	\$0		\$0
6225	Other Deductions	\$0		\$0
Total		\$175,711	\$13,701,705	\$13,877,416
				Control

Grouping by Allocator

	Adjusted TB	Excluded from COSS	Excluded	Included
1808	\$ 11,379	\$ -	\$ -	\$ 11,379
1815	\$ -	\$ -	\$ -	\$ -

1820	\$	32,965	\$	-	\$	-	\$	32,965
1830	\$	33,406	\$	-	\$	-	\$	33,406
1835	\$	68,935	\$	-	\$	-	\$	68,935
1840	\$	2,543	\$	-	\$	-	\$	2,543
1845	\$	5,306	\$	-	\$	-	\$	5,306
1850	\$	36,154	\$	-	\$	-	\$	36,154
1855	\$	52,551	\$	-	\$	-	\$	52,551
1860	\$	2,064	\$	-	\$	-	\$	2,064
1815-1855	\$	157,117	\$	-	\$	-	\$	157,117
1830 & 1835	\$	234,140	\$	-	\$	-	\$	234,140
1840 & 1845	\$	44,860	\$	-	\$	-	\$	44,860
BCP	\$	-	\$	-	\$	-	\$	-
BDHA	\$	23,345	\$	-	\$	-	\$	23,345
Break Out	\$	(6,520,557)	\$	-	\$	-	\$	(6,520,557)
CCA	\$	34,462	\$	-	\$	-	\$	34,462
CDMPP	\$	-	\$	-	\$	-	\$	-
CEN	\$	693,286	\$	-	\$	-	\$	693,286
CEN EWMP	\$	5,870,587	\$	-	\$	-	\$	5,870,587
CREV	\$	(1,628,476)	\$	-	\$	-	\$	(1,628,476)
CWCS	\$	466,365	\$	-	\$	-	\$	466,365
CWMC	\$	835,592	\$	-	\$	-	\$	835,592
CWMR	\$	75,220	\$	-	\$	-	\$	75,220
CWNB	\$	321,973	\$	-	\$	-	\$	321,973
DCP	\$	491,182	\$	-	\$	-	\$	491,182
LPHA	\$	(10,000)	\$	-	\$	-	\$	(10,000)
LTNCP	\$	1,172,018	\$	-	\$	-	\$	1,172,018
NFA	\$	(277,365)	\$	-	\$	-	\$	(277,365)
NFA ECC	\$	963,877	\$	-	\$	-	\$	963,877
O&M	\$	475,906	\$	-	\$	-	\$	475,906
PNCP	\$	9,015,311	\$	-	\$	-	\$	9,015,311
SNCP	\$	792,556	\$	-	\$	-	\$	792,556
TCP	\$	-	\$	-	\$	-	\$	-
Total	\$	13,476,702	\$	-	\$	-	\$	13,476,702



Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$88,880	\$88,880	\$0	\$88,880	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$402,301	\$402,301	\$0	\$402,301	\$0

\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$2,187,137	\$2,187,137	\$0	\$2,187,137	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$3,334,190	\$3,334,190	\$0	\$3,334,190	\$0
\$0	\$387,004	\$387,004	\$0	\$387,004	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$2,280,330	\$2,280,330	\$0	\$2,280,330	\$0
\$0	\$264,681	\$264,681	\$0	\$264,681	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$705,080	\$705,080	\$0	\$705,080	\$0
\$0	\$81,840	\$81,840	\$0	\$81,840	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$508,574	\$508,574	\$0	\$508,574	\$0

\$0	\$59,031	\$59,031	\$0	\$59,031	\$0
\$0	\$1,172,018	\$1,172,018	\$0	\$1,172,018	\$0
\$0	\$466,365	\$466,365	\$0	\$466,365	\$0
\$0	\$816,637	\$816,637	\$0	\$816,637	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$64,000	\$64,000	\$0	\$64,000	\$0
\$0	\$169,240	\$169,240	\$0	\$169,240	\$0
\$0	\$55,256	\$55,256	\$0	\$55,256	\$0
\$0	\$443,607	\$443,607	\$0	\$443,607	\$0
\$0	\$10,538	\$10,538	\$0	\$10,538	\$0
\$0	\$173,791	\$173,791	\$0	\$173,791	\$0
\$0	\$11,948	\$11,948	\$0	\$11,948	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$19,257	\$19,257	\$0	\$19,257	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	(\$562,875)	(\$562,875)	\$0	(\$562,875)	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	(\$6,187,071)	(\$6,187,071)	\$0	(\$6,187,071)	(\$0)
\$0	\$0	\$0	\$0	\$0	\$0
\$0	(\$253,504)	(\$253,504)	\$0	(\$253,504)	\$0
\$0	(\$1,628,476)	(\$1,628,476)	\$0	(\$1,628,476)	\$0
\$0	(\$7,900)	(\$7,900)	\$0	(\$7,900)	\$0

\$0	\$0	\$0	\$0	\$0	\$0
\$0	(\$49,604)	(\$49,604)	\$0	(\$49,604)	\$0
\$0	\$49,604	\$49,604	\$0	\$49,604	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	(\$70,000)	(\$70,000)	\$0	(\$70,000)	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$5,653,624	\$5,653,624	\$0	\$5,653,624	\$0
\$0	\$244,244	\$244,244	\$0	\$244,244	\$0
\$0	(\$27,280)	(\$27,280)	\$0	(\$27,280)	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$401,622	\$401,622	\$0	\$401,622	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$291,664	\$291,664	\$0	\$291,664	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$388,580	\$388,580	\$0	\$388,580	\$0
\$0	\$22,634	\$22,634	\$0	\$22,634	\$0
\$0	\$69,084	\$69,084	\$0	\$69,084	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$1,467	\$1,467	\$0	\$1,467	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$8,428	\$8,428	\$0	\$8,428	\$0
\$0	\$19,440	\$19,440	\$0	\$19,440	\$0
\$0	\$66,999	\$66,999	\$0	\$66,999	\$0
\$0	\$60,239	\$60,239	\$0	\$60,239	\$0

\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$22,386	\$22,386	\$0	\$22,386	\$0
\$0	\$29,105	\$29,105	\$0	\$29,105	\$0
\$0	\$15,755	\$15,755	\$0	\$15,755	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$10,213	\$10,213	\$0	\$10,213	\$0
\$0	\$18,955	\$18,955	\$0	\$18,955	\$0
\$0	\$32,860	\$32,860	\$0	\$32,860	\$0
\$0	\$1,602	\$1,602	\$0	\$1,602	\$0
\$0	\$22,626	\$22,626	\$0	\$22,626	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$21,951	\$21,951	\$0	\$21,951	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$65,407	\$65,407	\$0	\$65,407	\$0
\$0	\$9,912	\$9,912	\$0	\$9,912	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$5,097	\$5,097	\$0	\$5,097	\$0
\$0	\$33,406	\$33,406	\$0	\$33,406	\$0
\$0	\$68,935	\$68,935	\$0	\$68,935	\$0
\$0	\$52,136	\$52,136	\$0	\$52,136	\$0
\$0	\$84,951	\$84,951	\$0	\$84,951	\$0
\$0	\$2,543	\$2,543	\$0	\$2,543	\$0

\$0	\$5,306	\$5,306	\$0	\$5,306	\$0
\$0	\$416	\$416	\$0	\$416	\$0
\$0	\$3,555	\$3,555	\$0	\$3,555	\$0
\$0	\$2,064	\$2,064	\$0	\$2,064	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$75,220	\$75,220	\$0	\$75,220	\$0
\$0	\$203,144	\$203,144	\$0	\$203,144	\$0
\$0	\$126,739	\$126,739	\$0	\$126,739	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$23,345	\$23,345	\$0	\$23,345	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$14,210	\$14,210	\$0	\$14,210	\$0
\$0	\$77,535	\$77,535	\$0	\$77,535	\$0
\$0	\$58,398	\$58,398	\$0	\$58,398	\$0
\$0	\$79,124	\$79,124	\$0	\$79,124	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$80,959	\$80,959	\$0	\$80,959	\$0
\$0	\$16,240	\$16,240	\$0	\$16,240	\$0
\$0	\$12,180	\$12,180	\$0	\$12,180	\$0
\$0	\$2,538	\$2,538	\$0	\$2,538	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$144,598	\$144,598	\$0	\$144,598	\$0
\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$1,320	\$1,320	\$0	\$1,320	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$3,045	\$3,045	\$0	\$3,045	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$229,389	\$229,389	\$0	\$229,388	\$1
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$134,095	\$134,095	\$0	\$134,095	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$2,000	\$2,000	\$0	\$2,000	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$13,877,416	\$13,877,416	\$0	\$13,877,415	\$1
\$13,877,416					



	Balance in O5	Difference	Balance in O4 Summary	Difference
\$	11,379	\$ -	\$ 11,379	\$ -
\$	-	\$ -	\$ -	\$ -

\$	32,965	\$	-	\$	32,965	\$	-
\$	33,406	\$	-	\$	33,406	\$	-
\$	68,935	\$	-	\$	68,935	\$	-
\$	2,543	\$	-	\$	2,543	\$	-
\$	5,306	\$	-	\$	5,306	\$	-
\$	36,154	\$	-	\$	36,154	\$	-
\$	52,551	\$	-	\$	52,551	\$	-
\$	2,064	\$	-	\$	2,064	\$	-
\$	157,117	\$	-	\$	157,117	\$	-
\$	234,140	\$	-	\$	234,140	\$	-
\$	44,860	\$	-	\$	44,860	\$	-
\$	-	\$	-	\$	-	\$	-
\$	23,345	\$	-	\$	23,345	\$	-
\$	(6,520,557)	\$	-	\$	(6,520,558)	\$	1
\$	34,462	\$	-	\$	34,462	\$	-
\$	-	\$	-	\$	-	\$	-
\$	693,286	\$	-	\$	693,286	\$	-
\$	5,870,587	\$	-	\$	5,870,587	\$	-
\$	(1,628,476)	\$	-	\$	(1,628,476)	\$	-
\$	466,365	\$	-	\$	466,365	\$	-
\$	835,592	\$	-	\$	835,592	\$	-
\$	75,220	\$	-	\$	75,220	\$	-
\$	321,973	\$	-	\$	321,973	\$	-
\$	491,182	\$	-	\$	491,182	\$	-
\$	(10,000)	\$	-	\$	(10,000)	\$	-
\$	1,172,018	\$	-	\$	1,172,018	\$	-
\$	(277,365)	\$	-	\$	(277,365)	\$	-
\$	963,877	\$	-	\$	963,877	\$	-
\$	475,906	\$	-	\$	475,906	\$	-
\$	9,015,311	\$	-	\$	9,015,311	\$	-
\$	792,556	\$	-	\$	792,556	\$	-
\$	-	\$	-	\$	-	\$	-
\$	13,476,702	\$	-	\$	13,476,701	\$	1



Ontario Energy Board

2021 Cost Allocation

Sheet E5 Reconciliation Worksheet - v1

If you have completed the Cost Allocation filing model and prepare Energy Board, please note that you have two saving options. The a copy of Option 1 be filed in live Excel format.

OPTION #1 - Detailed

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

OPTION #2 - Rolled Up

(Note that the rolled-up version is no longer required in a

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

Model

ed to submit your findings to the Ontario
2021 Filing Requirements request that

COS filing.)

