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

## Worksheet I1 Introduction

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

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


## Worksheet I2 LDC Classes

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

- Input to Cell C-17 is copied to the header of all worksheets. When the CA Model is modified for a specific reason, such as a run using final proposed rates for the purposes of a draft rate order, a new description should be entered in Cell C-17.
- Cell C20 and below shows common rate class names. Substitute the proper name if applicable. Any input to Column D will appear as the column headings if different from Column C;
- In Column E, choose Yes or No as applicable for the proposed customer classes, and click Update.
- Do not include microFIT as a rate classification in CA Model until further notice in the Filing Requirements.
- If the applicant is a Host Distributor with a separate class for the Embedded Distributor(s), use Row 29. Otherwise, a

Host Distributor should refer to Filing Requirements for instructions on how to reflect the Embedded Distributor in the applicable rate class.

- Be aware that the "Update" button hides and unhides columns, nothing more. If you have entered data for a class in an input sheet, the data will remain until you delete the data. (If you enter data for a class and subsequently change to 'No' for that class in I-2 and click Update, the data for the class will be hidden but will continue to affect range totals, allocators, etc.).
- For the user's convenience, a space is available at B46 to describe a scenario (customer classes, load data, choice of allocators, etc.) to keep track of alternative cost allocation outcomes as they are being studied. This information is in addition to the summary description in Cell C 17.
- The Residential, GS < 50 kW and Street Light customer classes are now locked from being edited and removed. This is to ensure that the Residential and Street Light class data are always in the same positions for the calculation of the street light adjustment factor.


## Worksheet I3 Trial Balance Data

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

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

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


## Worksheet 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 the application.
- Columns L-O require the break-out of the aggregate depreciation accounts into the sub-accounts for each asset account.
- Worksheet I 4 is designed for assets that are not allocated directly to any customer class. The gross and net values of assets directly allocated to one or more classes are recorded in worksheet I9.


## Worksheet I5.1 Miscellaneous Data

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


## Worksheet I5.2 Weighting Factors

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

- Row 12: calculate weighting factors reflecting only installed capital costs recorded in Account 1855 - Services. Where there is variety of situations within a class, provide a single factor that is suitable for the whole class. See examples in the boxes below.
- Row 15: calculate weighting factors reflecting costs in Account 5315 - Customer Billing, Account 5320 - Collecting, and Account 5340 - Miscellaneous Customer Account Expenses.
- Default weights are no longer provided in the model. The weights previously provided in version 1.2 can be found in the Board staff's implementation documentation [EB-2010-0219].

[^0]Assume 300 customers have no costs recorded in Account 1855, and would have no cost recorded even if replaced (per distributor's accounting practice and conditions of service)
Calculation of a single factor for GS $>50$ class -- weighted average of embedded book values including installation
$>[(100 * \$ 5,000)+(100 * \$ 25,000)+(300 * \$ 0)] / 500=\$ 6,000$ per customer
Weighting factor for residential @ $\$ 1,000$ is 1.00
Weighting factor for $G S>50 \mathrm{~kW}=\$ 6,000 / \$ 1,000=6.00$

## Example: Weighting Factor for Billing and Collecting:

Assume that the Residential cost averaged over all residential customers is $\$ 1.50$ for bill preparation and mailing, $\$ 0.50$ to record revenue from a normal payment, and $\$ 1.00$ per bill on average for other costs associated with collecting, etc. that are recorded in accounts 5315, 5320 and 5340 . Total $\$ 3$ per residential bill.
Assume that there are 15 customers in the USL class:
Assume that 5 of 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 for a residential customer at $\$ 1.50$ per bill, the average cost is $\$ 11.50$ per bill.
Assume the other 10 USL customers have a small number of devices and require the same amount of effort as a typical residential customer. There are less issues with collecting, so the incidental costs are $\$ 0.50$ per month. Total cost is $\$ 2.50$ per bill
Calculation of index for USL class (weighted average of 5 and 10 customers)
$>[(5 * \$ 11.50)+(10 * \$ 2.50)] / 15=\$ 5.50$ per bill.
Weighting factor for Residential $=\$ 3.00 / \$ 3.00=1.00$
Weighting factor for USL $=\$ 5.50 / \$ 3.00=1.83$

## Worksheet 16.1 Revenue

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

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

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

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


## Worksheet I6.2 Customer Data

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

- Row 18 'Number of devices' was added as of version 2 of the model. Generally this will require input for the Street Lighting and Unmetered Scattered Load classes.
- The number of devices (Row 18) should be equal to or greater than the number of connections (Row 19)
- The number of connections should be equal to or greater than the number of customers (Row 21).
- The allocation of customer-related costs is based on customer count and connections. "Daisy-chaining" is the situation where the number of devices exceeds the number of connections. The allocation formula is appropriate if the distributors costs are proportional to the number of connections (and the corresponding weighting factor). If this is not appropriate to the applicant's proposed approach, change the cell reference in the formula (e.g. to the corresponding number of devices) in worksheet E2, row 82, and also in the appropriate column(s) in worksheet E3.
- The Street lighting Adjustment Factors for Primary and Line Transformer costs are calculated here (Rows 52 and 53). All relevant data inputs are automatically populated to allow for double checking each of the calculations.
- Cells J23 and J24 calculate the "adjusted connections" for the CCP and CCLT allocators by dividing the number of devices by the relevant street lighting adjustment factors. This calculation reflects the implementation of the OEB's cost allocation policy for street lighting outlined in a letter issued on June 12, 2015.


## Worksheet I7.1 Meter Capital

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

- As a general rule, include one meter per customer in this worksheet, i.e. include smart meter or standard meter, not both.
- Replace meter descriptions in Column C with new descriptions that match the meters actually in use, and input the applicable average installed replacement cost of each type of meter.
- If the cost of equipment used to download billing data is included in Account 1860 - Meters, the cost of such equipment should be considered in this worksheet.
- Note that Account 1920 - Computer Hardware, Account 1925 - Computer Software and Account 1955 -

Communications Equipment are allocated to the customer classes by the composite allocator Net Fixed Assets (excluding credit for capital contributions). If equipment for automated meter-reading and data storage are recorded in these accounts, the distributor may consider moving capital costs to Account 1860 - Meters in worksheet I-3 and reflecting this in the meter capital weighting factors, with the objective of reaching a more accurate allocation of these costs.

- Entries for USL, Street lighting and Sentinel Lighting in worksheet 17.1 and 17.2 are 0 . For any cost of estimating or
verifying unmetered loads, see note re direct allocation under worksheet 19 .


## Worksheet I7.2 Meter Reading

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

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


## Worksheet 18 Demand Data

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

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


## Worksheet 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 Review, Board Directions, p. 87].
- Additional information on direct allocations can be found above in the notes for Column G in input sheet I3 Trial

Balance.

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


## Worksheet 01

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 Sufficiency / Deficiency.
- "Cost Allocation and Rate Design" means Tab 11: Cost Allocation and Rate Design of the RRWF. This replaced

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

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

These cells are the inputs to Cost Allocation and Rate Design, Table B, Column 7C.

- Cell C25 should equal RRWF Cell H19 - Total Revenue.
- Row 40 - Revenue Requirement (includes NI):
- Cell C40 is the total revenue requirement, and should be equal to RRWF worksheet tab 9 Revenue Requirement,

Cell F22; and

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

The 2021 Filing Requirements do not require a second version of the model showing revenue with proposed rates. However, it may be helpful to the user to verify the proposed distribution rates and ratios by substituting proposed rates in place of currently approved ones in I-6.1. Having made that change, there should be no deficiency comparing row 21 versus 25, and the revenue to cost ratios (row 75) should now be the proposed ratios.

It may also be useful to run an updated version when preparing a Draft Rate Order: $>$ At worksheet 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 Decision or settlement agreement.
> At worksheet I6.1, modify the class load forecast inputs if it has changed since the original application, at Rows 25 27.
$>$ At worksheet 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 02

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

## Worksheet 03.1

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

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


## Worksheet 03.6

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

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

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

## Worksheet 06

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


## Worksheets E2 and E4

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

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


## Worksheet E3

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

- If proposing a PLCC of other than 400 Watts, this should be identified and explained in Exhibit 7.
- Worksheet E3 has been updated to use the "adjusted connections", calculated on Sheet 16.2 for the calculation of the CCP and CCLT allocators.


## Worksheet E5

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

# 2021 Cost Allocation Model 



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Brief Description of Each Worksheet's Function

| INPUTS | 11 | Intro | Brief explanation of what the pages do. |
| :---: | :---: | :---: | :---: |
|  | 12 | LDC data and Classes | Enter LDC specific information and number of classes etc |
|  | 13 | TB Data | Forecast Trial Balance |
|  | 14 | BO ASSETS | Break out assets into detail functions - bulk deliver, primary and secondary |
|  | 15.1 | Misc Data | Input for miscellaneous data where necessary - TBD |
|  | 15.2 | Weighting Factors | Invput for weighting factors to be applied to billing and services |
|  | 16.1 | Revenue | Input rates and volumes for working up revenue |
|  | 16.2 | Customer Data | Input customer related data for generating customer allocators |
|  | 17.1 | Meter Capital | Input meter related data for calculating capital costs weighing factors |
|  | 17.2 | Meter Reading | Input meter related data for calculating meter reading weighing factors |
|  | 18 | Demand Data | Input demand allocators using load data and making LDC specific adjustments |
|  | 19 | Direct Allocation |  |
| OUTPUTS | 01 | Revenue to cost | Output showing revenue to cost ratios, inter class subsidy etc. |
|  | 02 | Fixed Charge | Output showing the range for the Basic Customer charge - TBD |
|  | 02.1 | Line Transformer PLCC Adjustment |  |
|  | 02.2 | Primary Cost PLCC Adjustment |  |
|  | 02.3 | Secondary Cost PLCC Adjustment |  |
|  | 03.1 | Line Tran Unit Cost |  |
|  | 03.2 | Substat Tran Unit Cost |  |
|  | 03.3 | Primary Cost Pool |  |
|  | 03.4 | Secondary Cost Pool |  |
|  | 03.5 | USL Metering Credit |  |
|  | 03.6 | MicroFIT Charges |  |
|  | 04 | Summary by Class | Output showing summary of all allocation by class and by US of A |
|  | 05 | Detail by Class | Output showing details of individual allocation by class and by USofA |


| EXHIBITS | 06 | Source Data for E2 |  |
| :---: | :---: | :---: | :---: |
|  | 07 | Amortization | Exhibit showing how costs are categorized |
|  | E2 | Allocation Factors | Exhibit summarizing all allocation factors created in 15 to 18 and present the findings in percentages |
|  | E3 | PLCC | Backup documentation for calculating Peak Load Carrying Capability. |
|  | E4 | Trial Balance Index | Exhibit showing 1. how accounts are grouped for reporting, how accounts are categorized and how accounts are allocated |
|  | E5 | Reconciliation | Exhibit showing reconciliation of accounts included and excluded from the allocation study to TB balance |

1. GENERAL

| 11 |
| :--- |
| General |

2. LDC INPUT - Rate Classes

3. LDC INPUT - Financial Data

4. LDC INPUT - Customer Data and Operating Stats

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


## 7. MODEL PROCESS - Detail Cost Elements by Rate Class


8. MODEL OUTPUT-Summaries by Rate Class


# 2021 Cost Allocation Model 

## EB-2020-XXXX

## Sheet I2 Class Selection - Application

Instructions:
Step 1: Please input identification of this Run in C15 and C17
Step 2: Please input your proposed rate classes.
Step 3: After all classes have been entered, Click the "Update" button in cell E41

|  | Please input the date on which this Run of the model was prepared or submitted |  |  |
| :---: | :---: | :---: | :---: |
|  | Please provide summary identification of this Run |  |  |
|  | Application |  |  |
|  |  | Utility's Class Definition | Current |
| 1 | Residential |  | YES |
| 2 | GS <50 |  | YES |
| 3 | GS>50-Regular | GS > 50 to 2,999 kW | YES |
| 4 | GS> 50-TOU |  | NO |
| 5 | GS >50-Intermediate | GS >3,000 to 4,999 kW | YES |
| 6 | Large Use >5MW |  | NO |
| 7 | Street Light |  | YES |
| 8 | Sentinel | Sentinel Lighting | 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



## 2021 Cost Allocation Model

EB-2020-XXXX
Sheet 13 Trial Balance Data

## Comparisons with RRWF

RRWF Reference:

| 9. cell F23 | Return on Deemed Equity |  |
| :---: | :---: | :---: |
|  |  | s2.542,949 |
| 9. cell F19 | Income Taxes (Grossed up) |  |
|  |  | (50) |
| 9. cell F 22 | Deemed Interest Expense |  |
|  |  | s1,112.823 |
| 9. cell F 25 | Service Revenue Requirement |  |
|  |  | \$15,685,587 |
|  | Revenue Requirement to be Used in this model (\$) | \$15,685,587 |
| 4. cell G19 | Rate Base (s) |  |
|  |  | S76.227,486 |
|  | Rate Base to be Used in this model ( () | \$76,227,486 |



Uniform System of Accounts - Detail Accounts

| $\begin{aligned} & \text { USoA } \\ & \text { Account } \end{aligned}$ \# | Accounts | Forecast Financial Statement | Model Adjustments | Reclassify accounts | Direct Allocation | Reclassified Balance |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1005 | Cash | \$6,589,722 |  |  |  | \$6,589,722 |
| 1010 | Cash Advances and Working Funds | \$0 |  |  |  | \$0 |
| 1020 | Interest Special Deposits | \$0 |  |  |  | \$0 |
| 1030 | Dividend Special Deposits | \$0 |  |  |  | \$0 |
| 1040 | Other Special Deposits | \$0 |  |  |  | \$0 |
| 1060 | Term Deposits | \$0 |  |  |  | \$0 |
| 1070 | Current Investments | \$0 |  |  |  | \$0 |
| 1100 | Customer Accounts Receivable | \$7,295,115 |  |  |  | \$7,295,115 |
| 1102 | Accounts Receivable - Services | \$0 |  |  |  | \$0 |
| 1104 | Accounts Receivable - Recoverable Work | \$141,159 |  |  |  | \$141,159 |
| 1105 | Accounts Receivable - Merchandise, Jobbing, etc. | \$0 |  |  |  | \$0 |
| 1110 | Other Accounts Receivable | \$542,825 |  |  |  | \$542,825 |
| 1120 | Accrued Utility Revenues | \$8,592,237 |  |  |  | \$8,592,237 |
| 1130 | Accumulated Provision for Uncollectible Accounts-Credit | $(\$ 278,927)$ |  |  |  | $(\$ 278,927)$ |
| 1140 | Interest and Dividends Receivable | \$0 |  |  |  | \$0 |
| 1150 | Rents Receivable | \$0 |  |  |  | \$0 |
| 1170 | Notes Receivable | \$0 |  |  |  | \$0 |
| 1180 | Prepayments | \$588,359 |  |  |  | \$588,359 |
| 1190 | Miscellaneous Current and Accrued Assets | \$0 |  |  |  | \$0 |
| 1200 | Accounts Receivable from Associated Companies | \$1,896,710 |  |  |  | \$1,896,710 |
| 1210 | Notes Receivable from Associated Companies | \$0 |  |  |  | \$0 |
| 1305 | Fuel Stock | \$0 |  |  |  | \$0 |
| 1330 | Plant Materials and Operating Supplies | \$684,788 |  |  |  | \$684,788 |
| 1340 | Merchandise | \$0 |  |  |  | \$0 |
| 1350 | Other Materials and Supplies | \$0 |  |  |  | \$0 |
| 1405 | Long Term Investments in Non-Associated Companies | \$513,526 |  |  |  | \$513,526 |
| 1408 | Long Term Receivable - Street Lighting Transfer | \$0 |  |  |  | \$0 |
| 1410 | Other Special or Collateral Funds | \$0 |  |  |  | \$0 |
| 1415 | Sinking Funds | \$0 |  |  |  | \$0 |
| 1425 | Unamortized Debt Expense | \$0 |  |  |  | \$0 |
| 1445 | Unamortized Discount on Long-Term Debt--Debit | \$0 |  |  |  | \$0 |
| 1455 | Unamortized Deferred Foreign Currency Translation Gains and Losses | \$0 |  |  |  | \$0 |
| 1460 | Other Non-Current Assets | \$529,033 |  |  |  | \$529,033 |
| 1465 | O.M.E.R.S. Past Service Costs | \$0 |  |  |  | \$0 |
| 1470 | Past Service Costs - Employee Future Benefits | \$0 |  |  |  | \$0 |
| 1475 | Past Service Costs - Other Pension Plans | \$0 |  |  |  | \$0 |
| 1480 | Portfolio Investments - Associated Companies | \$0 |  |  |  | \$0 |
| 1485 | Investment in Associated Companies - Significant Influence | \$0 |  |  |  | \$0 |
| 1490 | Investment in Subsidiary Companies | \$0 |  |  |  | \$0 |
| 1505 | Unrecovered Plant and Regulatory Study Costs | \$0 |  |  |  | \$0 |
| 1508 | Other Regulatory Assets | \$0 |  |  |  | \$0 |
| 1510 | Preliminary Survey and Investigation Charges | \$0 |  |  |  | \$0 |
| 1515 | Emission Allowance Inventory | \$0 |  |  |  | \$0 |
| 1516 | Emission Allowances Withheld | \$0 |  |  |  | \$0 |
| 1518 | RCVARetail | \$0 |  |  |  | \$0 |
| 1520 | Power Purchase Variance Account |  |  |  |  | \$0 |
| 1521 | Special Purpose Charge Assessment Variance Account | \$0 |  |  |  | \$0 |
| 1525 | Miscellaneous Deferred Debits | \$0 |  |  |  | \$0 |
| 1530 | Deferred Losses from Disposition of Utility Plant | \$0 |  |  |  | \$0 |
| 1531 | Renewable Connection Capital Deferral Account | \$0 |  |  |  | \$0 |
| 1532 | Renewable Connection OM\&A Deferral Account | \$0 |  |  |  | \$0 |
| 1533 | Renewable Connection Funding Adder Deferral Account | \$0 |  |  |  | \$0 |


| 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 PlLs 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 |




| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, \& Equipment | (\$70,919,471) |  |  |  | (\$70,919,471) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2120 | Accumulated Amortization of Electric Utility Plant Intangibles |  |  |  |  | \$0 |
| 2140 | Accumulated Amortization of Electric Plant Acquisition Adjustment |  |  |  |  | \$0 |
| 2160 | Accumulated Amortization of Other Utility Plant |  |  |  |  | \$0 |
| 2180 | Accumulated Amortization of Non-Utility Property |  |  |  |  | \$0 |
| 2205 | Accounts Payable | (\$6,205,015) |  |  |  | (\$6,205,015) |
| 2208 | Customer Credit Balances | $(\$ 960,261)$ |  |  |  | $(\$ 960,261)$ |
| 2210 | Current Portion of Customer Deposits | (\$94,281) |  |  |  | (\$94,281) |
| 2215 | Dividends Declared | \$0 |  |  |  | \$0 |
| 2220 | Miscellaneous Current and Accrued Liabilities | (\$2,123,724) |  |  |  | (\$2,123,724) |
| 2225 | Notes and Loans Payable | (\$4,998,251) |  |  |  | (\$4,998,251) |
| 2240 | Accounts Payable to Associated Companies | (\$154,623) |  |  |  | (\$154,623) |
| 2242 | Notes Payable to Associated Companies | \$0 |  |  |  | \$0 |
| 2250 | Debt Retirement Charges ( DRC) Payable | \$205 |  |  |  | \$205 |
| 2252 | Transmission Charges Payable | \$0 |  |  |  | \$0 |
| 2254 | Electrical Safety Authority Fees Payable | \$0 |  |  |  | \$0 |
| 2256 | Independent Market Operator Fees and Penalties Payable | \$0 |  |  |  | \$0 |
| 2260 | Current Portion of Long Term Debt | (\$0) |  |  |  | (\$0) |
| 2262 | Ontario Hydro Debt - Current Portion | \$0 |  |  |  | \$0 |
| 2264 | Pensions and Employee Benefits - Current Portion | \$0 |  |  |  | \$0 |
| 2268 | Accrued Interest on Long Term Debt | (\$74,848) |  |  |  | (\$74,848) |
| 2270 | Matured Long Term Debt | \$0 |  |  |  | \$0 |
| 2272 | Matured Interest on Long Term Debt | \$0 |  |  |  | \$0 |
| 2285 | Obligations Under Capital Leases--Current | $(\$ 583,606)$ |  |  |  | (\$583,606) |
| 2290 | Commodity Taxes | (\$65,730) |  |  |  | (\$65,730) |
| 2292 | Payroll Deductions / Expenses Payable | (\$397,134) |  |  |  | (\$397, 134) |
| 2294 | Accrual for Taxes, Payments in Lieu of Taxes, Etc. | \$0 |  |  |  | \$0 |
| 2296 | Future Income Taxes - Current | \$0 |  |  |  | \$0 |
| 2305 | Accumulated Provision for Injuries and Damages | S0 |  |  |  | \$0 |
| 2306 | Employee Future Benefits | (\$4,316,342) |  |  |  | (\$4,316,342) |
| 2308 | Other Pensions - Past Service Liability | \$0 |  |  |  | \$0 |
| 2310 | Vested Sick Leave Liability | (\$220,400) |  |  |  | (\$220,400) |
| 2315 | Accumulated Provision for Rate Refunds | \$0 |  |  |  | \$0 |
| 2320 | Other Miscellaneous Non-Current Liabilities | \$0 |  |  |  | \$0 |
| 2325 | Obligations Under Capital Lease--Non-Current | \$0 |  |  |  | \$0 |
| 2330 | Development Charge Fund | \$0 |  |  |  | \$0 |
| 2335 | Long Term Customer Deposits | $(\$ 676,663)$ |  |  |  | (\$676,663) |
| 2340 | Collateral Funds Liability | \$0 |  |  |  | \$0 |
| 2345 | Unamortized Premium on Long Term Debt | \$0 |  |  |  | \$0 |
| 2348 | O.M.E.R.S. - Past Service Liability - Long Term Portion | \$0 |  |  |  | \$0 |
| 2350 | Future Income Tax - Non-Current | (\$622,880) |  |  |  | (\$622,880) |
| 2405 | Other Regulatory Liabilities | \$0 |  |  |  | \$0 |
| 2410 | Deferred Gains from Disposition of Utility Plant | \$0 |  |  |  | \$0 |
| 2415 | Unamortized Gain on Reacquired Debt | \$0 |  |  |  | \$0 |
| 2425 | Other Deferred Credits | \$0 |  |  |  | \$0 |
| 2435 | Accrued Rate-Payer Benefit | \$0 |  |  |  | \$0 |
| 2505 | Debentures Outstanding - Long Term Portion | \$0 |  |  |  | \$0 |
| 2510 | Debenture Advances | \$0 |  |  |  | \$0 |
| 2515 | Reacquired Bonds | \$0 |  |  |  | \$0 |
| 2520 | Other Long Term Debt | (\$39,048,328) |  |  |  | (\$39,048,328) |
| 2525 | Term Bank Loans - Long Term Portion | \$0 |  |  |  | \$0 |
| 2530 | Ontario Hydro Debt Outstanding - Long Term Portion | \$0 |  |  |  | \$0 |
| 2550 | Advances from Associated Companies | \$0 |  |  |  | \$0 |
| 3005 | Common Shares Issued | (\$19,511,601) |  |  |  | (\$19,511,601) |


| 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 |
| 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 |
| 4010 | Commercial Energy Sales |
| 4015 | Industrial Energy Sales |
| 4020 | Energy Sales to Large Users |
| 4025 | Street Lighting Energy Sales |
| 4030 | Sentinel Lighting Energy Sales |
| 4035 | General Energy Sales |
| 4040 | Other Energy Sales to Public Authorities |
| 4045 | Energy Sales to Railroads and Railways |
| 4050 | Revenue Adjustment |
| 4055 | Energy Sales for Resale |
| 4060 | Interdepartmental Energy Sales |
| 4062 | Billed WMS |
| 4064 | Billed-One-Time |
| 4066 | Billed NW |
| 4068 | Billed CN |
| 4069 | Billed LV |
| 4080 | Distribution Services Revenue |
| 4082 | Retail Services Revenues |
| 4084 | Service Transaction Requests (STR) Revenues |
| 4086 | SSS Admin Charge |
| 4090 | Electric Services Incidental to Energy Sales |
| 4105 | Transmission Charges Revenue |
| 4110 | Transmission Services Revenue |
| 4205 | Interdepartmental Rents |
| 4210 | Rent from Electric Property |
| 4215 | Other Utility Operating Income |
| 4220 | Other Electric Revenues |
| 4225 | Late Payment Charges |
| 4230 | Sales of Water and Water Power |
| 4235 | Miscellaneous Service Revenues |
| 4235-1 | Account Set Up Charges |
| 4235-90 | Miscellaneous Service Revenues - Residual |
| 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. |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. |







| Accumulated Amortization | (\$70,919,471) | (\$70,919,471) |
| :---: | :---: | :---: |
| Non-Distribution Asset | \$0 | \$0 |
| Unclassified Asset | \$27,515,981 | \$27,515,981 |
| Liability | (\$60,541,882) | $(\$ 60,541,882)$ |
| Equity | (\$39,797,433) | (\$42,340,382) |
| Sales of Electricity | $(\$ 65,818,885)$ | $(\$ 65,818,885)$ |
| Distribution Services Revenue | (\$13,871,181) | (\$13,871,181) |
| Late Payment Charges | $(\$ 150,473)$ | $(\$ 150,473)$ |
| Specific Service Charges | (\$144,519) | (\$144,519) |
| Other Distribution Revenue | $(\$ 727,361)$ | $(\$ 727,361)$ |
| Other Revenue - Unclassified | (\$50,221) | $(\$ 50,221)$ |
| Other Income \& Deductions | (\$155,891) | (\$155,891) |
| Power Supply Expenses (Working Capital) | \$66,051,805 | \$66,051,805 |
| Other Power Supply Expenses | \$0 | \$0 |
| Operation (Working Capital) | \$1,028,903 | \$1,028,903 |
| Maintenance (Working Capital) | \$2,613,186 | \$2,613,186 |
| Billing and Collection (Working Capital) | \$1,128,174 | \$1,128,174 |
| Community Relations (Working Capital) | \$0 | \$0 |
| Community Relations - CDM (Working Capital) | \$0 | \$0 |
| Administrative and General Expenses (Working Capital) | \$3,467,976 | \$3,467,976 |
| Insurance Expense (Working Capital) | \$127,699 | \$127,699 |
| Bad Debt Expense (Working Capital) | \$200,000 | \$200,000 |
| Advertising Expenses | \$0 | \$0 |
| Charitable Contributions | \$0 | \$0 |
| Amortization of Assets | \$3,348,110 | \$3,348,110 |
| Other Amortization - Unclassified | \$0 | \$0 |
| Interest Expense - Unclassifed | \$1,036,505 | \$1,138,237 |
| Income Tax Expense - Unclassified | \$93,997 | (\$0) |
| Other Distribution Expenses | \$115,766 | \$115,766 |
| Non-Distribution Expenses | \$0 | \$0 |
| Unclassified Expenses | \$15,877 | \$15,877 |
| Total | (\$3,891,392) | (\$6,426,607) |

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| CWNB | Specific Service Charges |
| :---: | :---: |
| OM\&A | Specific Service Charges | | OM\&A | Specific Service Charges |
| :---: | :---: |
| OM\&A | Other Distribution Revenue | OM\&A Other Distribution Revenue OM\&A Other Distribution Revenue OM\&A Other Income \& Deductions OM\&A Other Income \& Deductions | OM\&A | Other Income \& Deductions |
| :--- | :--- | :--- |
| Other Revenue - Unclassified |  | O\&M $\begin{aligned} & \text { Other Income \& Deductions } \\ & \text { OM\&A } \\ & \text { Other Income \& Deductions }\end{aligned}$


| OM\&A | Other Income \& Deductions |
| ---: | :--- |
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| OM\&A | Other Income \& Deductions |
| OM\&A | Other Income \& Deductions |
| OM\&A | Other Income \& Deductions |
| O\&M | Other Revenue - Unclassifified |
| OM\&A | Other Revenue - Unclassified |
| Other Revenue - Unclassified |  |

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## Non-Distribution Expenses

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[^1]Other Amortization - Unclassified Other Amortization - Unclassified

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## 䠶 Ontario Energy Board

## 2021 Cost Allocation Model

EB-2020-XXXX
Sheet 14 Break Out Worksheet - Application

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

| Enter Net Fixed Assets from the Revenue <br> Requirement Work Fror, Rate Base <br> cell $\mathbf{G 1 5}$ | Rase sheet, |
| :---: | :---: |


| Rate base and distribution assets |  | BALANCE SHEET ITEMS |  |  |  |  |  |  |  |  | EXPENSE ITEMS |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  | 5705 | 5710 | 5715 | 5720 |
| 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 | $\begin{gathered} \text { Accumulated } \\ \text { Depreceiation } \\ 2120 \end{gathered}$ | Asset net of <br> Accumulated <br> Depreciation and <br> Contributed <br> Capital | Amortization Expense Property, Plant, and Equipment | Amortization of Limited Term Electric Plan | Amortization of Intangibles and Other Electric Plant | Amortization of Electric Plant Acquisition Adjustments |
| 1565 | Conservation and Demand Management | so |  | - | - |  |  |  |  | - |  |  |  |  |
| 1805 | Land | \$505,305 |  | ( 5505,305 ) |  |  |  |  |  |  |  |  |  |  |
| 1805-1 | Land Station 250 kV |  | 100.00\% | $\begin{array}{r}\text { S0 } \\ \hline 505,305\end{array}$ | 505,305 |  |  | s |  | 505,305 |  |  |  |  |
| 1806 | Land Rights | S0 |  |  |  |  |  |  |  |  |  |  |  |  |
| \|1806-1 | Land Rights Station $>50 \mathrm{kV}$ |  | 100.00\% | \$0 |  |  |  |  |  | . |  |  |  |  |
| 1808 | Buildings and Fixtures | \$966,190 |  | ( 5966,190$)$ |  |  |  |  |  |  |  |  |  |  |
| 1808-1 | Buildings and Fixtures $>50 \mathrm{kV}$ |  |  | 90 |  |  |  |  |  |  |  |  |  |  |
| 1808-2 | Builiding and Fixtures < 50 KV |  | 100.00\% | \$966,190 | 966,190 |  |  | (429,236) |  | 536,955 | \$17,923 |  |  |  |
| $\frac{1810}{1810-1}$ | Leasehold dmprovements | so |  | \$0 |  |  |  |  |  |  |  |  |  |  |
| 1810-2 | Leasehold Improvements <50 kV |  | 100.00\% | so | - |  |  |  |  |  |  |  |  |  |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | so |  | so | - |  |  |  |  | - |  |  |  |  |
| 1820 | Distribution Station Equipment Normally Primary below 50 kV | \$21,937,092 |  | (\$221,937,092) | - |  |  |  |  | - |  |  |  |  |
| 1820-1 | Distribution Station Equipment Normally Primary below 50 kV (Bulk) |  |  | so | - |  |  |  |  | - |  |  |  |  |
| 1820-2 | Distribution Station Equipment Normally Primary below 50 kV Primary) |  | 100.00\% | \$21,937,092 | 21,937,092 |  |  | \$ (7,53,611) |  | 14,583,481 | 5602,575 |  |  |  |
| 1820-3 | Distribution Station Equipment Normally Primary below 50 kV (Wholesale Meters) |  | 0.00\% | so | - |  |  |  |  | - |  |  |  |  |
| 1825 | Storage Battery Equipment | so |  | so | - |  |  |  |  |  |  |  |  |  |
| 1825-1 | Storage Battery Equipment > 50 <br> kV |  |  | \$0 |  |  |  |  |  |  |  |  |  |  |
| 1825-2 | -2 ${ }^{\text {Storage Battery Equipment }<50}$ |  | 100.00\% | \$0 |  |  |  |  |  |  |  |  |  |  |
| 1830 | Poles, Towers and Fixtures | \$30,059,811 |  | (\$30,059,811) | - |  |  |  |  |  |  |  |  |  |
| 1830-3 | Poles, Towers and Fixtures Subtransmission Bulk Delivery |  |  | so | - |  |  |  |  | - |  |  |  |  |
| 1830-4 | $\begin{aligned} & \text { Poles, T } \\ & \text { Primary } \end{aligned}$ |  | 80.00\% | \$24,047,849 | 24,047,849 | (s2.037,006) | 5527, 85 | (10.644,029) |  | 11,923,999 | 5394,73 |  |  |  |
| 1830-5 | Poles, Towers and Fixtures Secondary |  | 20.00\% | \$6,011,962 | 6,011,962 | (5509,252) | \$131,796 | (2.65,5077) |  | 2,981,000 | 599,693 |  |  |  |
| 1835 | Overhead Conductors and Devices | \$21,236,408 |  | (\$21,236,408) |  |  |  |  |  |  |  |  |  |  |
| 1835-3 | Overhead Conductors and Devices Subtransmission Bulk Delivery |  |  | \$0 | - |  |  |  |  | - |  |  |  |  |
| 1835-4 | Overhead Conductors and Devices |  | 70.00\% | \$14,865,486 | 14,865,486 | (51.055.098) |  |  |  | 7,154,392 |  |  |  |  |

## 2021 Cost Allocation Model

EB-2020-XXXX
Sheet I4 Break Out Worksheet - Application
Instructions:
This is an in in sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
mplea

| Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15 |  | \$70,622,473 |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| RATE BASE AND DISTRIBUTION ASSETS |  | BALANCE SHEET ITEMS |  |  |  |  |  |  |  |  | EXPENSE ITEMS |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  | 5705 | 5710 | 5715 | 5720 |
| Account | Description | Break out Functions | BREAK OUT (\%) | Break out (s) | After BO | Contributed Capital-1995 | Accumulated Depreciation 2105 Capital Contribution | Accumulated Depreciation 2105 Fixed Assets Only | $\begin{gathered} \text { Accumulated } \\ \text { Depreciation - } \\ 2120 \end{gathered}$ |  | 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 |
| 1835-5 | Overhead Conductors and Devices Secondary |  | 30.00\% | \$6,370,922 | 6,370,922 | (8450,042) | \$116,473 | S $\quad(2,971,185)$ |  | 3,066,168 | \$77.510 |  |  |  |
| 1840 | Underground Conduit | \$3,462,679 |  | ( $53,462,679)$ | - |  |  |  |  |  |  |  |  |  |
| 1840-3 | Underground Conduit - Bulk |  |  | so | - |  |  |  |  |  |  |  |  |  |
| 1840-4 | Underground Conduit - Primary |  | 70.00\% | \$2,423,875 | 2,423,875 | ( 5675.644 ) | \$174,859 | (31,732) |  | 1,611,359 | S36.679 |  |  |  |
| 1840-5 | Underground Conduit - Secondary |  | 30.00\% | \$1,038,804 | 1,038,804 | (5289,562) | 574,940 | s ${ }^{(133,599}$ |  | 690,582 | S15,720 |  |  |  |
| 1845 | Underground Conductors and Devices | \$9,048,374 |  | ( $59,048,374)$ | - |  |  |  |  |  |  |  |  |  |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery |  |  | \$0 | - |  |  |  |  |  |  |  |  |  |
| 1845-4 | Underground Conductors and Devices - Primary |  | 60.00\% | \$5,429,024 | 5,429,024 | (51, 142,943) | \$299,798 | (3,22,937) |  | 1,360,942 | 567.515 |  |  |  |
| 1845-5 | Underground Conductors and Devices - Secondary |  | 40.00\% | \$3,619,350 | 3,619,350 | (57761,962) | \$197,199 | (2, 147,292) |  | 907,295 | S45,010 |  |  |  |
| 1850 | Line Transformers | \$20,523,191 |  | so | 20,523,191 | (52,07, 103) | \$553.080 | s (10.96,852) |  | 8,013,316 | S326,681 |  |  |  |
| 1855 | Serices | \$24,599,983 |  | so | 24,599,983 | (s4,73, 177) | \$1,226,243 | s (10.512,001) |  | 10,576,109 | 5490,308 |  |  |  |
| 1860 | Meters | \$6,583,156 |  | so | 6,583,156 | (\$128,431) | S33,288 | s (4,443,392) |  | 2,044,571 | 5410,620 |  |  |  |
|  | Total | \$138,922,188 |  | so | \$138,922,188 | (\$13,862,159) | \$3,587,581 | (562,692,138) | \$0 | 65,955,473 | \$2,764,863 | so | s0 | s0 |
|  | SUB TOTAL from 13 | \$138,922,188 |  |  |  |  |  |  |  |  |  |  |  |  |

## 婑 Ontario Energy Board

## 2021 Cost Allocation Model

EB-2020-XXXX
Sheet I4 Break Out Worksheet - Application
Instructions:
This is an
Thin sis sheet for the Break Out of Distribution Assets, Contributed Capital, Amorization, and Amortization Expenses.

| Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet cell G15 |  | \$70,622,473 |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| RATE BASE AND distribution assets |  | BALANCE SHEET ITEMS |  |  |  |  |  |  |  |  | EXPENSE ITEMS |  |  |  |
|  |  | 5705 | 5710 | 5715 | 5720 |
| 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 | $\begin{gathered} \text { Accumulated } \\ \text { Depreciation - } \\ 2120 \end{gathered}$ | Asset net of <br> Accumulated <br> Depreciation and <br> Contributed <br> Capital | 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 |
| $\begin{gathered} \text { General } \\ \text { Plant } \end{gathered}$ |  | Break out Functions |  |  |  | Contributed Capital - 1995 | Accumulated Depreciation 2105 Capital Contribution | Accumulated Depreciation 2105 Fixed Assets Only | $\begin{gathered} \text { Accumulated } \\ \text { Depreciation - } \\ 2120 \end{gathered}$ | Net Asset | Amortization Expense Property, Plant, and Equipment and Equipment | Amortization of Limited Term Electric Plant | $\begin{aligned} & \text { Amortization of } \\ & \text { Intaniblos and } \\ & \text { Other leactric } \\ & \text { Plant } \end{aligned}$ | Amortization of Electric Plant Acquisition Adjustments |
| 1905 | Land Land Rights | S86,551 |  |  | 86,551 |  |  | s |  | 86,551 | ${ }_{\text {so }}$ |  |  |  |
| $\frac{1906}{1908}$ | Land Rights | ¢4,088,881 |  |  | 4,088,881 |  |  | (2,109,952) |  | 1,978,928 | ¢0 s131,03 |  |  |  |
| 1910 | Leasehold Improvements | so |  |  |  |  |  | s |  |  | so |  |  |  |
| 1915 | Office Funiture and Equipment | ¢ ${ }_{\text {S426,369 }}$ |  |  | ${ }_{1}^{426.369}$ |  |  | (369.466) |  | 56,883 |  |  |  |  |
| $\frac{1920}{1925}$ | Computer Equipment - - Hardware | $\frac{\text { S1,743,764 }}{\text { S1,780, } 125}$ |  |  | ${ }^{1,743,764} 1$ |  |  |  |  | $\begin{array}{r}496,505 \\ \hline 158,232\end{array}$ | S149,986 |  | 524 |  |
| 1930 | Transportation Equipment | \$3,628,924 |  |  | 3,628,924 |  |  | (12,70,772) |  | 924,152 | \$100.886 |  |  |  |
| 1935 | Stores Equipment | \$142,493 |  |  | 142,493 |  |  | (89,104) |  | 53,389 | S6,730 |  |  |  |
| 1940 | Tools, Shop and Garage | \$1,551,770 |  |  | 1,551,770 |  |  | (1,36,179) |  | 184,591 | S39,544 |  |  |  |
| 1945 | Measurement and Testing Equipment | so |  |  |  |  |  | s . |  |  | so |  |  |  |
| 1950 | Power Operated Equipment | \$110,650 |  |  | 110,650 |  |  | $\bigcirc$ |  | 110,650 | so |  |  |  |
| 1955 1960 | Communication Equipment | \$204,627 ${ }_{\text {S21,010 }}$ |  |  | $\frac{204,627}{21,010}$ |  |  | (179,199) |  | 25,508 10,450 | S9,266 |  |  |  |
| $\frac{1960}{1970}$ | Load Management Controls - |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Customer Premises | \$403,931 |  |  | 403,931 |  |  | (403,931) |  | \$ . | so |  |  |  |
| 1975 | Load Management Controls - Utility Premises | \$165,151 |  |  | 165,151 |  |  | (165,51) |  | \$ - | so |  |  |  |
| 1980 | System Superisory Equipment | \$2.074,609 |  |  | 2,074,609 |  |  | (1,488,992) |  | 586,116 | S73,811 |  |  |  |
| $\frac{\frac{1950}{2005}}{2010}$ | Ornererty | \$53,060 |  |  | 53,060 |  |  | (37,16) |  | 15.945 | S1.630 |  |  |  |
|  | Electric Plant Purchased or Sold | sol |  |  | - |  |  |  |  | s | sol |  |  |  |
|  Grand Total |  | \$16,481,914 | \$0 \$16,481,914 |  |  | S0 | S0 | [\$11,814,914] | S0 | 54,667,000 | \$535,723 | S0 | \$47,524 | S0 |
|  |  | $\$ 16,481,914$ $\$ 0$ |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | \$155,404,102 | \$155,404,102 |  |  | (\$13,862,159) | \$3,587,581 | (\$74,507,051) | 50 | S70,622,473 | \$3,300,586 | S0 | \$47,524 | so |

## 2021 Cost Allocation Model

EB-2020-XXXX
Sheet 14 Break Out Worksheet • Application
$\frac{\text { Instructions: }}{\text { This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses. }}$


## 2021 Cost Allocation Model

## EB-2020-XXXX

Sheet I5.I Miscellaneous Data Worksheet - Application


## 2021 Cost Allocation Model

EB-2020-XXXX
Sheet 15.2 Weighting Factors Worksheet - Application


Ontario Energy Board

## 2021 Cost Allocation Model

EB-2020-XXXX
Sheet I6.I Revenue Worksheet - Application


|  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Existing Monthly Charge |  |  | \$29.19 | \$25.00 | \$315.75 | \$6,734.18 | \$5.06 | \$5.10 | \$5.53 |
| Existing Distribution kWh Rate |  |  |  | \$0.0192 |  |  |  |  | \$0.0127 |
| Existing Distribution kW Rate |  |  |  |  | \$2.6359 | \$1.2378 | \$27.1545 | \$17.7881 |  |
| Existing TOA Rate |  |  |  |  | \$0.60 | \$0.60 |  |  |  |
| Additional Charges |  |  |  |  |  |  |  |  |  |
| Distribution Revenue from Rates |  | \$12,795,049 | \$7,479,179 | \$2,312,188 | \$2,374,596 | \$114,352 | \$483,854 | \$29,781 | \$1,099 |
| Transformer Ownership Allowance |  | \$108,103 | \$0 | \$0 | \$91,844 | \$16,259 | \$0 | \$0 | \$0 |
| Net Class Revenue | CREV | \$12,686,946 | \$7,479,179 | \$2,312,188 | \$2,282,752 | \$98,093 | \$483,854 | \$29,781 | \$1,099 |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

## 2021 Cost Allocation Model

EB-2020-XXXX
Sheet I6.2 Customer Data Worksheet - Application



Street Lighting Adjustment Factors


|  | Primary Asset Data |  | Line Transformer Asset Data <br> ClassCustomers $/$ <br> Devices |  |
| :--- | ---: | ---: | ---: | ---: |
| Customers/ | 4 NCP | Cevices <br> Des | 4 NCP |  |
| Residential | 21,352 | 179,578 | 21,352 | 179,578 |
| Street Light | 5,424 | 1,940 | 5,424 | 1,940 |

[^2]2021 Cost Allocation Model

EB.2020.xxxx
Sheet 7 .i.
Me



## 



## 2021 Cost Allocation Model

EB-2020-XXXX
Sheet 18 Demand Data Worksheet - Application


| Customer Classes |  |  | 1 | 2 | 3 | 5 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | Residential | GS $\mathbf{~ 5 0}$ | $\underset{\mathrm{GS}}{\mathrm{GS}} \underset{\mathrm{si}}{50} \text { to 2,999 }$ | $\begin{gathered} \text { GS }>3,000 \text { to } \\ 4,999 \mathrm{~kW} \end{gathered}$ | Street Light | Sentinel Lighting | Unmetered Scattered Load |
|  |  |  |  |  |  |  |  |  |  |
|  |  | $\begin{gathered} \text { CP } \\ \text { Sanity Check } \end{gathered}$ | Pass | Pass | Pass | Pass | Pass | Pass | Pass |
| CO-INCIDENT PEAK |  | 98,777 |  |  |  |  |  |  |  |
| 1 CP |  |  | 46,582 | 19,685 | 30,215 | 1,778 | 483 | 28 | 4 |
| Transformation CP | TCP1 |  |  |  |  |  |  |  |  |
| Bulk Delivery CP | BCP1 | 98,777 | 46,582 | 19,685 | 30,215 | 1,778 | 483 | 28 | 4 |
| Total Sytem CP | DCP1 | 98,777 | 46,582 | 19,685 | 30,215 | 1,778 | 483 | 28 | 4 |
| 4 CP |  | 358,212 |  |  |  |  |  |  |  |
| Transformation CP | TCP4 |  | 169,274 | 65,609 | 115,099 | 6,687 | 1,445 | 81 | 18 |
| Bulk Delivery CP | BCP4 | 358,212 | 169,274 | 65,609 | 115,099 | 6,687 | 1,445 | 81 | 18 |
| Total Sytem CP | DCP4 | 358,212 | 169,274 | 65,609 | 115,099 | 6,687 | 1,445 | 81 | 18 |
| 12 CP |  |  |  |  |  |  |  |  |  |
| Transformation CP | TCP12 | 900,780900,780 | -386,901 | 166,965 | 324,969 | 19,892 | 1,893 | 107 | 54 |
| Bulk Delivery CP | BCP12 |  | $\begin{array}{\|} \hline 386,901 \\ \hline 386,901 \\ \hline \end{array}$ | $\begin{array}{r}166,965 \\ \hline 166,965\end{array}$ | 324,969 | 19,892 | 1,893 | 107 | 54 |
| Total Sytem CP | DCP12 | 900,780 |  |  | 324,969 | 19,892 | 1,893 | 107 | 54 |
| NON CO_INCIDENT PEAK |  |  |  |  |  |  |  |  |  |
|  |  | $\begin{gathered} \hline \text { NCP } \\ \text { Sanity Check } \\ \hline \end{gathered}$ | Pass | Pass | Pass | Pass | Pass | Pass | Pass |
| $\begin{aligned} & 1 \text { NCP } \\ & \text { Classification NCP from } \end{aligned}$ |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| Load Data Provider | PNCP1 | 106,174 | 48,746 | 20,042 | 34,889 34,889 | 1,969 1,969 | 493 | 31 31 | 5 <br> 5 |
| Line Transformer NCP | LTNCP1 | 100,703 | 48,746 | 20,042 | 31,387 | - | 493 | 31 | 5 |
| Secondary NCP | SNCP1 | 103,686 | 48,746 | 20,042 | 34,371 | - | 493 | 31 | 5 |
| 4 NCP |  |  |  |  |  |  |  |  |  |
| Classification NCP fromLoad Data Provider |  |  | 179,578 | 73,086 | 128,660 | 7,822 | 1,940 | 117 | 19 |
|  |  |  |  |  |  |  |  |  |  |
| Primary NCP | PNCP4 | 391,222 | 179,578 | 73,086 | 128,660 | 7,822 | 1,940 | 117 | 19 |
| Line Transformer NCP | LTNCP4 | 370,486381,487 | 179,578 | 73,086 | 115,746 |  | 1,940 | 117 |  |
| Secondary NCP | SNCP4 |  | 179,578 | 73,086 | 126,747 | - | 1,940 | 117 | 19 |
| 12 NCP <br> Classification NCP from <br> Load Data Provider <br> DNCP12 <br> 978,638 |  |  |  |  |  |  |  |  |  |
|  |  |  | $\begin{array}{r} 411,126 \\ \hline 411,126 \\ \hline \end{array}$ | 185,054 | 353,597 | 22,808 | 5,671 |  |  |
| Primary NCP PNCP12 <br> Line Transformer NCP LTNCP12 <br> Secondary NCP SNCP12 |  | 978,638 |  | 185,054 | 353,597 | 22,808 | 5,671 | 328 54 <br> 328 54 |  |
|  |  | $\frac{920,338}{950,572}$ | 411,126 | 185,054 | 318,105 | - | 5,671 | 328 | $\begin{array}{r}54 \\ 54 \\ \hline\end{array}$ |
|  |  | 411,126 | 185,054 | 348,339 |  | 5,671 | 328 |  |  |

## 2021 Cost Allocation Model

## EB-2020-XXXX

Sheet Ig Direct Allocation Worksheet - Application

## Instructions

$\frac{\text { Instructions: }}{\text { More Instructions provided on the first tab in this workbook }}$

| USoA Account \# | Accounts |  |  | 1 | 2 | 3 | 4 | 5 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Direct Allocation | Total Allocated to Rate Classifications? | Residential | GS <50 | GS > 50 to 2,999 kW | GS> 50-TOU | $5>3,000$ to 4,999 |

Instructions:
Capital Contributions by Rate Classification, Input Allocation on
Next Line

$\frac{\text { Instructions: }}{\text { The Following is Used to Allocate Directly Allocated Costs from } 13 \text { to Rate }}$
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 ClassifiedElectric | \$0 | Yes |  |  |  |  |  |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, \& Equipment | \$0 | Yes |  |  |  |  |  |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles | \$0 | Yes |  |  |  |  |  |
|  | Directly Allocated Net Fixed Assets | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 |
| 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 TransformersOperation | \$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 <br> - 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 |  |  |  |  |  |



| 6225 | Other Deductions | so | Yes |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total Expenses |  |  |  |  | \$0 |  |  |
|  | Depreciation Expense |  |  | \$0 | so so | \$0 | so | ${ }_{50}$ |
|  | Total Net Fixed Assets Excluding Gen Plant | \$65,955,473 | Allocated | Residential | GS <50 | GS $>50$ to 2,999 kW | GS> 50-TOU $\gg 3,000$ to 4,999 |  |
|  | Approved Total PILs | (50) | so | \$0 | so | \$0 | so | \$0 |
|  | Approved Total Return on Debt | \$1,112,823 | so | so | so | so | so | so |
|  | Approved Total Return on Equity | \$2,542,949 | \$0 | \$0 | so | \$0 | so | \$0 |
|  |  |  | Total | so | so | 50 | so | 50 |

## 2021 Cost Allocation Model

## B-2020-XXXX

Sheet OI Revenue to Cost Summary Worksheet - Application
$\frac{\text { Instructions: }}{\text { Please see the first tab in this workbook for detailed instructions }}$

Class Revenue, Cost Analysis, and Return on Rate Base

| Rate BaseAssets |  |  | 1 | 2 | 3 | 5 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | Residential | GS < 50 | $\begin{array}{cc} \hline \text { GS }>50 \text { to } 2,999 \\ \mathrm{~kW} \end{array}$ | $\begin{gathered} \text { GS }>3,000 \text { to } \\ 4,999 \mathrm{~kW} \\ \hline \end{gathered}$ | Street Light | Sentinel Lighting | Unmetered Scattered Load |
| crev | Distribution Revenue at Existing Rates | \#REF! | \$7,479,179 | \$2,312,188 | \$2,282,752 | \$98,093 | \$483,854 | \$29,781 | \$1,099 |
|  | Miscellaneous Revenue (mi) | \$1,228,466 | \$763,862 | \$187,925 | $\\|_{\text {utput }}$ \$232,30 | \$10,372 | \$28,722 | \$5,162 | \$121 |
|  |  | Miscellaneous Revenue Input equals Output |  |  |  |  |  |  |  |
|  | Total Revenue at Existing Rates | \#REF! | \$8,243,040 | \$2,500,114 | \$2,515,053 | \$108,465 | \$512,577 | \$34,943 | \$1,220 |
|  | Distribution Revenue at Status Quo Rates Miscellaneous Revenue (mi) | 0.0000 |  |  |  |  |  |  |  |
|  |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  |  | \$1,228,466 | \$763,862 | \$187,925 | \$232,301 | \$10,372 | \$28,722 | \$5,162 | \$121 |
|  | Total Revenue at Status Quo Rates | \$1,228,466 | \$763,862 | \$187,925 | \$232,301 | \$10,372 | \$28,722 | \$5,162 | \$121 |
| di | Expenses |  |  |  | \$685,927 | \$28,828 | \$43,083 | \$12,233 | \$281 |
|  | Distribution Costs (di) | \$3,276,919 | \$1,928,491 | \$578,075 |  |  |  |  |  |
| cu | Customer Related Costs (cu) | \$1,693,344 | \$1,349,493 | \$232,903 | \$108,492 | \$1,572 | \$60 | \$806 | \$18 |
| ad | General and Administration (ad) | \$3,711,441 | \$2,428,017 | \$609,550 | \$607,450 | \$23,518 | \$32,792 | \$9,888 | \$227 |
| dep | Depreciation and Amortization (dep) | \$3,348,110 | \$1,933,404 | \$634,338 | \$710,213 | \$30,294 | \$30,469 | \$9,183 | \$210 |
| INPUT | PILs (INPUT) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) |
| INT | InterestTotal Expenses | \$1,112,823 | \$629,656 | \$201,454 | \$254,320 | \$11,279 | \$12,416 | \$3,614 | \$84 |
|  |  | \$13,142,638 | \$8,269,061 | \$2,256,318 | \$2,366,402 | \$95,491 | \$118,821 | \$35,724 | \$820 |
| NI | Direct Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | Allocated Net Income (NI) | \$2,542,949 | \$1,438,847 | \$460,348 | \$581,156 | \$25,774 | \$28,372 | \$8,259 | \$193 |
|  | Revenue Requirement (includes NI) | \$15,685,587 | \$9,707,908 | \$2,716,667 | \$2,947,558 | \$121,265 | \$147,193 | \$43,983 | \$1,013 |
|  |  | Revenue Requirement Input equals Output |  |  |  |  |  |  |  |
|  | Rate Base Calculation |  |  |  |  |  |  |  |  |
|  | Net Assets |  |  |  |  |  |  |  |  |
| dp | Distribution Plant - Gross | \$138,922,188 | \$80,625,100 | \$25,178,596 | \$29,827,236 | \$1,210,772 | \$1,591,246 | \$478,268 | \$10,970 |
| gp | General Plant - Gross | \$16,481,914 | \$9,493,524 | \$2,978,039 | \$3,611,853 | \$155,963 | \$186,294 | \$54,978 | \$1,263 |
| accum dep | Accumulated Depreciation | (\$70,919,471) | (\$41,221,373) | (\$12,899,433) | (\$15,141,475) | (\$582,776) | $(\$ 819,260)$ | (\$249,411) | (\$5,742) |
| co | Capital Contribution | ( $\$ 13,862,159)$ | ( $\$ 8,890,265)$ | (\$2,474,069) | (\$2,201,674) | (\$71,317) | (\$169,652) | (\$54,051) | (\$1,131) |
|  | Total Net Plant | \$70,622,473 | \$40,006,986 | \$12,783,133 | \$16,095,940 | \$712,642 | \$788,627 | \$229,784 | \$5,360 |
|  | Directly Allocated Net Fixed Assets | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| COP | Cost of Power (COP) | \$66,051,805 | \$27,208,213 | \$10,622,121 | \$25,987,813 | \$1,939,391 | \$273,213 | \$15,755 | \$5,298 |
|  | OM\&A Expenses | \$8,681,704 | \$5,706,001 | \$1,420,527 | \$1,401,869 | \$53,918 | \$75,936 | \$22,927 | \$526 |
|  | Directly Allocated Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | Subtotal | \$74,733,509 | \$32,914,215 | \$12,042,648 | \$27,389,682 | \$1,993,309 | \$349,149 | \$38,682 | \$5,825 |
|  | Working Capital | \$5,605,013 | \$2,468,566 | \$903,199 | \$2,054,226 | \$149,498 | \$26,186 | \$2,901 | \$437 |
| Total Rate Base |  | \$76,227,486 | \$42,475,552 | \$13,686,331 | \$18,150,166 | \$862,140 | \$814,814 | \$232,685 | \$5,797 |
| Equity Component of Rate Base |  | Rate Base Input equals Output |  |  |  |  |  |  |  |
|  |  | \$30,490,994 | \$16,990,221 | \$5,474,533 | \$7,260,066 | \$344,856 | \$325,925 | \$93,074 | \$2,319 |
| Net Income on Allocated Assets |  | (\$11,914,172) | (\$7,505,199) | $(\$ 2,068,393)$ | (\$2,134,101) | (\$85,120) | $(\$ 90,098)$ | (\$30,562) | (\$700) |
| Net Income on Direct Allocation Assets |  | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 |
| Net Income |  | (\$11,914,172) | $(\$ 7,505,199)$ | $(\$ 2,068,393)$ | (\$2,134,101) | $(585,120)$ | $(590,098)$ | (\$30,562) | (\$700) |

## 2021 Cost Allocation Model

## EB-2020-XXXX

Sheet OI Revenue to Cost Summary Worksheet - Application

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

Class Revenue, Cost Analysis, and Return on Rate Base

Assets
RATIOS ANALYSIS
REVENUE TO EXPENSES STATUS QUO\%
existing revenue minus allocated costs
status quo revenue minus allocated costs RETURN ON EQUITY COMPONENT OF RATE BASE

|  | 1 | 2 | 3 | 5 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Total | Residential | GS $\mathbf{5}^{0}$ | $\begin{array}{c\|} \hline \text { GS }>50 \text { to } 2,999 \\ \mathrm{~kW} \end{array}$ | $\begin{gathered} \text { GS }>3,000 \text { to } \\ 4,999 \mathrm{~kW} \\ \hline \end{gathered}$ | Street Light | Sentinel Lighting | Unmetered Scattered Load |
| 7.83\% | 7.87\% | 6.92\% | 7.88\% | 8.55\% | 19.51\% | 11.74\% | 11.92\% |
| \#REF! | (\$1,464,868) | (\$216,553) | (\$432,505) | $(\$ 12,800)$ | \$365,384 | (\$9,040) | \$206 |
|  | \#REF! |  |  |  |  |  |  |
| (\$14,457,121) | (\$8,944,046) | (\$2,528,741) | (\$2,715,257) | (\$110,893) | (\$118,470) | (\$38,821) | (\$892) |
| -39.07\% | -44.17\% | -37.78\% | -29.40\% | -24.68\% | -27.64\% | -32.84\% | -30.17\% |

## Ontario Energy Board

## 2021 Cost Allocation Model

EB-2020-XXXX
Sheet 02 Monthly Fixed Charge Min. \& Max. Worksheet - Application

## utput sheet showing 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 Adiustment

Existing Approved Fixed Charg

| 1 | 2 | 3 | 5 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Residential | GS <50 |  | GS $>3,000$ to $4,999 \mathrm{~kW}$ | Street Light | Sentinel Lighting | Unmetered Scattered Loa |
| 55.36 | \$10.09 | \$42.71 | \$117.27 | \$0.00 | \$0.15 | \$0.15 |
| \$8.82 | \$15.35 | \$68.46 | \$224.54 | \$0.00 | \$0.28 | \$0.28 |
| \$23.48 | \$37.20 | \$76.84 | \$228.63 | \$1.76 | \$9.13 | \$6.09 |
| \$29.19 | \$25.00 | \$315.75 | \$6,734.18 | \$5.06 | \$5.10 | \$5.53 |
| 1 | 2 | 3 | 5 | 7 | 8 | 9 |
| Residential | GS <50 | $\text { GS > } 50 \text { to }$ 2,999 kw | $\text { GS }>3,000 \text { to }$ $4,999 \mathrm{~kW}$ | Street Light | $\begin{aligned} & \text { Sentinel } \\ & \text { Lighting } \end{aligned}$ | $\begin{gathered} \text { Unmetered } \\ \text { Scattered Load } \end{gathered}$ |

nformation to
ROE and A\&G


General Plant - Depreciation

 $\begin{array}{lllllllllll}\text { Total Net Fixed Assets Excluding General Plant } & \$ 65,955,473 & \$ 37,318,811 & \$ 11,039,875 & \$ 15,073,212 & \$ 668,480 & \$ 735,877 & \$ 214,217 & \$ 5,002\end{array}$ $\begin{array}{llllllllll}\text { Total Administration and General Expense } & \$ 3,711,441 & \$ 2,428,017 & \$ 609,550 & \$ 607,450 & \$ 23,518 & \$ 32,792 & \$ 9,888 & \$ 227\end{array}$ $\begin{array}{lllllllll}\text { Total } \mathbf{O \& M} & \$ 4,969,651 & \$ 3,277,580 & \$ 810,878 & \$ 794,321 & \$ 30,397 & \$ 43,139 & \$ 13,037 & \$ 299\end{array}$

## Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

| USoAAccount \# |  |  | 1 | 2 | 3 | 5 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Accounts | Total | Residential | GS <50 | $\begin{aligned} & \mathrm{GS}>50 \text { to } \\ & 2.999 \mathrm{~kW} \end{aligned}$ | GS $>3,000$ to <br> 4,999 kW | Street Light | Sentinel Lighting | $\begin{gathered} \text { Unmetered } \\ \text { Scattered Load } \end{gathered}$ |
| 1860 | Distribution Plant |  | \$4,041,708 | \$1,639,932 | \$881,981 | \$19,535 | \$0 |  | \$0 |






## Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation


## Scenario 3

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


| Accum. Amortization of Electric Utility Plant-Line | \$ | (34,254,459) | \$ | $(26,973,547)$ | \$ | $(5,523,219)$ | \$ | (766,925) |  | (13,815) |  | (707,532) |  | (263,955) |  | (5,466) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Customer Related Net Fixed Assets | \$ | 25,418,183 | \$ | 20,292,393 | \$ | 3,920,820 | \$ | 404,201 |  | 6,377 |  | 575,952 |  | 213,982 |  | 4,458 |
| Allocated General Plant Net Fixed Assets | \$ | 1,823,628 | \$ | 1,461,716 | \$ | 276,909 | \$ | 27,425 |  | 421 |  | 41,287 |  | 15,551 |  | 319 |
| Customer Related NFA Including General Plant | \$ | 27,241,811 | \$ | 21,754,110 | \$ | 4,197,729 | \$ | 431,627 |  | 6,798 |  | 617,238 |  | 229,532 |  | 4,777 |
| CWNB | \$ | $(24,573)$ | \$ | $(1,150)$ | \$ | (4,021) | \$ | (3,968) | \$ | (153) |  | (215) |  | (65) |  | ${ }^{(1)}$ |
| NFA | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  |  |  |  |  | \$ |  |
| LPHA | s | (150,473) | \$ | $(99,199)$ | \$ | (17,986) | \$ | (31,742) | s | ${ }_{(1,546)}$ |  |  |  |  | s |  |
| Sub-total | s | (175,046) | \$ | $(115,349)$ | s | (22,007) | \$ | $(35,710)$ | s | $(1,699)$ |  | (215) |  | (65) | s | 1) |
| Operating and Maintenance |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1815-1855 | \$ | 127,458 | \$ | 103,774 | \$ | 18,736 | \$ | 694 |  |  |  | 3,081 |  | 1,147 |  | 24 |
| 1830 \& 1835 | \$ | 299,665 | \$ | 246,167 | \$ | 30,540 | \$ | 3,092 |  |  |  | 15,141 |  | 4,612 |  | 104 |
| 1850 | \$ | 82,779 | \$ | 71,033 | \$ | 8,813 | \$ | 805 |  |  |  | 767 |  | 1,331 |  | 30 |
| 1840 \& 1845 | \$ | 61,053 | \$ | 48,972 | \$ | 6,076 | \$ | 614 | \$ | ${ }^{2}$ |  | 4,451 |  | 917 | s | 21 |
| сшмс | \$ | 345,715 | \$ | 212,251 | \$ | 86,121 | \$ | 46,317 | s | 1,026 |  |  |  |  | \$ |  |
| CCA | \$ |  | \$ |  | \$ |  | \$ |  | s |  |  |  |  |  | \$ |  |
| о\&M | \$ |  | \$ |  | \$ |  | \$ |  | s |  |  |  |  |  | \$ |  |
| 1830 <br> 185 | s | 56,182 | \$ | 46,496 | \$ | 5,768 | \$ | 584 |  |  |  | 2.441 |  | 871 | s | 20 |
| 1835 | s | 122,584 | \$ | 99,638 | \$ | 12,361 | \$ | 1,250 | s |  |  | 7,422 |  | 1,867 | s | 42 |
| 1855 | \$ | 606,000 | \$ | 484,800 | \$ | 120,292 | \$ |  | \$ |  |  |  |  | 908 | \$ |  |
| 1840 | \$ | 451 | \$ | 367 | \$ |  | \$ |  | s | 0 |  | 27 |  | 7 | s | $\bigcirc$ |
| 1845 | \$ | ${ }^{35,974}$ | \$ | ${ }^{28,709}$ | \$ | 3,562 | \$ | 360 | s |  |  | 793 |  | 38 | s | 12 |
| 1860 | \$ | 19,455 | \$ | 11,944 | \$ | 4.846 | \$ | 2,606 | s | 58 |  |  |  |  | \$ |  |
| Sub-total | s | 1,757,317 | s | 1,354,152 | \$ | 297,161 | \$ | 56,328 | s | 1,102 |  | 36,125 |  | 12,198 | s | 252 |
| Billing and Collection |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| CWNB | \$ | 826,594 | \$ | 716,847 | \$ | 88,934 | \$ | 19,868 |  |  |  | 60 |  | 806 | s | 18 |
| CWMR | \$ | 301,580 | \$ | 231,418 | \$ | 34,165 | \$ | 35,569 | s | 428 |  |  |  |  | \$ |  |
| BDHA | \$ | 200,000 | \$ | 177,034 | \$ | 18,835 | \$ | 4,131 | s |  |  |  |  |  | \$ |  |
| Sub-total | \$ | 1,328,174 | s | 1,125,298 | s | 141,935 | s | 59,568 | s | 489 |  | 60 |  | 806 | s | 18 |
| Sub Total Operating, Maintenance and Biling | s | 3,085,491 | s | 2,479,450 | s | 439,096 | s | 115,896 | s | 1,590 |  | 36,185 |  | 13,003 | s | 270 |
| Amortization Expense - Customer Related | \$ | 1,39,797 | \$ | 991,218 | \$ | 242,651 | \$ | 59,266 | \$ | 1,228 |  | 18,056 |  | 7,233 | s | 146 |
| Amortization Expense - General Plant assigned to | \$ | 227,904 | \$ | 182,675 | \$ | 34,006 | \$ | 3,427 |  | 53 |  | 5,160 |  | 1,943 | \$ | 40 |
| Admin and General | \$ | 2,294,276 | \$ | 1,836,766 | \$ | 330,076 | \$ | 88,630 |  | 1,231 |  | 27,506 |  | 9,862 |  | 205 |
| Allocated PILs | s |  | \$ |  | s |  | \$ |  | s | (0) |  |  |  | ${ }^{(0)}$ | \$ | ${ }^{(0)}$ |
| Allocated Debt Return | \$ | 428,864 | \$ | 342,380 | s | 66,153 | \$ | 6,820 |  | 108 |  | 9,718 |  | 3,610 |  | 75 |
| Allocated Equity Return | \$ | 980,012 | \$ | 782,384 | \$ | 151,169 | \$ | 15,584 |  | 246 |  | 22,206 |  | 8,250 |  | 172 |
| PLCC Adjustment for Line Transformer | \$ | 114,752 | \$ | 100,061 | \$ | 12,428 | \$ | 1,136 |  |  |  | 1,085 |  |  | s | 42 |
| PLCC Adjustment for Primary Costs | \$ | 314,682 | \$ | 274,051 | \$ | 34,072 | \$ | 3,466 |  | 13 |  | 2,963 |  |  | s | 116 |
| PLCC Adjustment for Secondary Costs | \$ | 123,063 | \$ | 108,896 | \$ | 12,800 | \$ | 1,277 |  |  |  |  |  |  | s | 91 |
| $\underline{\text { Total }}$ | s | 7,608,800 | s | 6,016,515 | s | 1,182,445 | s | 248,034 |  | 2,744 |  | 114,568 |  | 43,838 |  | 658 |

## 篤 Ontario Energy Board

## 2021 Cost Allocation Model

## Sheet O2.1 Line Transformer Worksheet - Application

## Line Transformers Demand Unit Cost for PLCC <br> Adjustment to Customer Related Cos

|  |  | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Description | Total | Residential | GS <50 |  | GS> 50-TOU | $\begin{gathered} \text { GS }>3,000 \text { to } \\ 4,999 \mathrm{~kW} \end{gathered}$ | Large Use $\mathbf{~} 5$ MW | Street Light | Sentinel Lighting | Unmetered Scattered Load |
| Depreciation on Acct 1850 Line Transformers | \$228,677 | \$100,402 | \$47,537 | \$79,650 | \$0 | so | \$0 | \$1,085 | \$0 | \$3 |
| Depreciation on General Plant Assigned to Line Transformers | \$49,268 | \$22,171 | \$10,292 | \$16,567 | \$0 | \$0 | \$0 | \$238 | \$0 | \$1 |
| Acct 5035 - Overhead Distribution Transformers- Operation | \$146 | \$64 | \$30 | \$51 | \$0 | \$0 | \$0 | \$1 | \$0 | \$0 |
| Acct 5055 - Underground Distribution Transformers - Operation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5160 - Maintenance of Line Transformers | \$193,005 | \$84,740 | \$40,121 | \$67,225 | \$0 | \$0 | \$0 | \$916 | \$0 | \$3 |
| Allocation of General Expenses | \$43,722 | \$19,196 | \$9,089 | \$15,229 | \$0 | \$0 | \$0 | \$207 | \$0 | \$1 |
| Admin and General Assigned to Line Transformers | \$145,153 | \$62,823 | \$30,183 | \$51,449 | \$0 | \$0 | \$0 | \$697 | \$0 | \$2 |
| PILs on Line Transformers | (\$0) | (\$0) | (\$0) | (\$0) | \$0 | \$0 | \$0 | (\$0) | \$0 | (\$0) |
| Debt Return on Line Transformers | \$94,642 | \$41,553 | \$19,674 | \$32,965 | \$0 | \$0 | \$0 | \$449 | \$0 | \$1 |
| Equity Return on Line Transformers | \$216,270 | \$94,955 | \$44,958 | \$75,329 | \$0 | \$0 | \$0 | \$1,026 | \$0 | \$3 |
| Total | \$970,883 | \$425,905 | \$201,883 | \$338,464 | \$0 | \$0 | \$0 | \$4,618 | \$0 | \$13 |
| Line Tranformer NCP | 331,197 | 145,414 | 68,848 | 115,359 | 0 | 0 | 0 | 1,571 | 0 | 4 |
| PLCC Amount | 39,290 | 34,163 | 4,238 | 387 | 0 | 0 | 0 | 369 | 117 | 14 |
| Adjustment to Customer Related Cost for PLCC | \$114,752 | \$100,061 | \$12,428 | \$1,136 | \$0 | \$0 | \$0 | \$1,085 | \$0 | \$42 |
| General Plant - Gross Assets | \$16,481,914 | \$9,493,524 | \$2,978,039 | \$3,611,853 | \$0 | \$155,963 | \$0 | \$186,294 | \$54,978 | \$1,263 |
| General Plant - Accumulated Depreciation | (\$11,814,914) | (\$6,805,349) | (\$2,134,781) | (\$2,589,125) | \$0 | (\$111,801) | \$0 | (\$133,543) | (\$39,411) | (\$905) |
| General Plant - Net Fixed Assets | \$4,667,000 | \$2,688,175 | \$843,258 | \$1,022,728 | \$0 | \$44,162 | \$0 | \$52,751 | \$15,568 | \$358 |
| General Plant - Depreciation | \$583,247 | \$335,948 | \$105,384 | \$127,813 | \$0 | \$5,519 | \$0 | \$6,592 | \$1,946 | \$45 |
| Total Net Fixed Assets Excluding General Plant | \$65,955,473 | \$37,318,811 | \$11,939,875 | \$15,073,212 | \$0 | \$668,480 | \$0 | \$735,877 | \$214,217 | \$5,002 |
| Total Administration and General Expense | \$3,711,441 | \$2,428,017 | \$609,550 | \$607,450 | \$0 | \$23,518 | \$0 | \$32,792 | \$9,888 | \$227 |
| Total O\&M | \$4,969,651 | \$3,277,580 | \$810,878 | \$794,321 | \$0 | \$30,397 | \$0 | \$43,139 | \$13,037 | \$299 |
| Line Transformer Rate Base |  |  |  |  |  |  |  |  |  |  |
| Acct 1850 - Line Transformers - Gross Assets Line Transformers - Accumulated Depreciation | \$14,366,234 <br> (\$8,756,912) | $\begin{gathered} \$ 6,307,603 \\ (\$ 3,844,788) \end{gathered}$ | $\begin{gathered} \$ 2,986,405 \\ (\$ 1,820,358) \end{gathered}$ | $\begin{gathered} \$ 5,003,885 \\ (\$ 3,050,109) \end{gathered}$ | $\begin{aligned} & \$ 0 \\ & \$ 0 \end{aligned}$ | $\begin{aligned} & \$ 0 \\ & \$ 0 \end{aligned}$ | $\begin{aligned} & \$ 0 \\ & \$ 0 \end{aligned}$ | $\begin{gathered} \$ 68,152 \\ (\$ 41,542) \end{gathered}$ | $\begin{aligned} & \$ 0 \\ & \$ 0 \end{aligned}$ | $\begin{gathered} \$ 188 \\ (\$ 115) \end{gathered}$ |


| Line Transformers - Net Fixed Assets General Plant Assigned to Line Transformers - NFA | $\$ 5,609,321$ $\$ 394,234$ | \$2,462,815 <br> \$177,403 | $\begin{array}{r} \$ 1,166,047 \\ \$ 82,353 \end{array}$ | $\begin{array}{r} \$ 1,953,776 \\ \$ 132,565 \end{array}$ | $\begin{aligned} & \$ 0 \\ & \$ 0 \end{aligned}$ | $\begin{aligned} & \$ 0 \\ & \$ 0 \end{aligned}$ | \$0 \$0 | $\begin{array}{r} \$ 26,610 \\ \$ 1,908 \end{array}$ | $\begin{aligned} & \$ 0 \\ & \$ 0 \end{aligned}$ | $\begin{array}{r} \$ 73 \\ \$ 5 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Line Transformer Net Fixed Assets Including General Plant | \$6,003,555 | \$2,640,218 | \$1,248,400 | \$2,086,341 | \$0 | \$0 | \$0 | \$28,518 | \$0 | \$79 |
| General Expenses |  |  |  |  |  |  |  |  |  |  |
| Acct 5005 - Operation Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5010 - Load Dispatching | \$277,584 | \$116,575 | \$55,194 | \$100,584 | \$0 | \$4,151 | \$0 | \$1,077 | \$0 | \$3 |
| Acct 5085 - Miscellaneous Distribution Expense | (\$40,875) | $(\$ 17,166)$ | (\$8,127) | (\$14,811) | \$0 | (\$611) | \$0 | (\$159) | \$0 | (\$1) |
| Acct 5105 - Maintenance Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$236,709 | \$99,409 | \$47,066 | \$85,773 | \$0 | \$3,540 | \$0 | \$919 | \$0 | \$3 |
| Acct 1850 - Line Transformers - Gross Assets | \$14,366,234 | \$6,307,603 | \$2,986,405 | \$5,003,885 | \$0 | \$0 | \$0 | \$68,152 | \$0 | \$188 |
| Acct 1815-1855 | \$77,778,052 | \$32,663,802 | \$15,465,043 | \$28,183,295 | \$0 | \$1,163,111 | \$0 | \$301,827 | \$0 | \$974 |

## 䌐 Ontario Energy Board

## 2021 Cost Allocation Model

Sheet O2.2 Primary Cost PLCC Adjustment Worksheet - Application

| Primary Conductors and Poles Cost Pool Demand Unit Cost for PLCC Adjustment to Customer Related Cost <br> Allocation by Rate Classification |  | - 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |
| Description | Total | Residential | GS $<50$ | $\begin{gathered} \mathrm{GS}>50 \text { to } \\ \sim \end{gathered}$ 2,999 kW | GS> 50-TOU | $\begin{aligned} & \text { GS }>3,000 \text { to } \\ & 4.999 \mathrm{~kW} \end{aligned}$ | Large Use >5MW | Street Light | $\begin{aligned} & \text { Sentinel } \\ & \text { Lighting } \end{aligned}$ | $\frac{\begin{array}{c} \text { Unmetered } \\ \text { scattered Load } \end{array}}{\$ 3}$ |
| Depreciation on Acct 1830-4 Primary Poles, Towers \& Fixtures | \$256,603 | \$106,039 | \$50,205 | \$93,507 | 0 | ${ }_{\substack{\text { s2,613 }}}^{55,00}$ |  |  | so |  |
| Depreciation on Acct 1835-4 Primary Overhead Conductors | \$117,556 | \$48,579 | \$23,000 | \$42,838 | s0 |  |  | ( ${ }_{\text {\$1,146 }}^{\text {s525 }}$ | ( $\begin{aligned} & \text { \$0 } \\ & \text { \$0 }\end{aligned}$ | $\$ 3$$\$ 1$$\$ 1$ |
| Depreciation on Acct 1840-4 Primary Underground Conduit | \$23,842 | \$9,852 | \$4,665 | \$8,688 | \$0 | ${ }_{\text {S975 }}$ | ( ${ }^{\text {S0 }}$ | - ${ }_{\text {\$525 }}$ |  |  |
| Depreciation on Acct 1845-4 Primary Underground Conductors | \$43,884 | \$18,135 | \$8,586 | \$15,992 | \$0 |  |  | ( | ( $\begin{aligned} & \text { \$0 } \\ & \text { s0 }\end{aligned}$ | $\$ 1$$\$ 2$ |
| Depreciation on General Plant Assigned to Primary C\&P | \$125,564 | \$53,319 | \$24,751 | \$44,288 | so | \$2,630$\$ 17,265$ | so | - $\begin{array}{r}\$ 573 \\ \$ 3,469\end{array}$ |  |  |
| Primary C\&P Operations and Maintenance | \$783,851 | \$324,011 | \$153,406 | \$285,691 | s0 |  | - ${ }_{\text {\$0 }}$ |  |  | ( $\begin{array}{r}\text { \$2 } \\ \mathbf{\$ 1 0}\end{array}$ |
| Allocation of General Expenses | \$92,513 | \$38,230 | \$18,100 | \$33,712 | s0 | \$2,056 |  | \$3,413 | \$0\$0 |  |
| Admin and General Assigned to Primary C\&P | \$589,825 | \$240,026 | \$115,318 | \$218,479 | so | \$13,358 | ${ }^{\text {so }}$ | $\$ 2,637$$(\$ 00)$ | \$0\$0 |  |
| PLLs on Primary C\&P | (50) | (50) | (50) | (\$0) | so | (\$0) | \$0 |  | S0\$0\$0 |  |
| Debt Return on Primary C\&P | \$241,830 | \$99,934 | \$47,315 | \$88,124 | so | $\begin{array}{r} \$ 5,375 \\ \$ 12,281 \end{array}$ | \$0 | $\begin{aligned} & \$ 1,080 \\ & \$ 2,667 \end{aligned}$ |  |  |  |
| Equity Return on Primary C\&P | \$552,615 | \$228,363 | \$108,121 | \$201,375 | so |  | \$0 |  | so | ${ }^{87}$ |
| Total | \$2,828,082 | \$1,16,488 | \$553,469 | \$1,032,694 | so | \$62,785 | so | \$12,612 | so | \$35 |
| Primary NCP <br> PLCC Amount <br> Adjustment to Customer Related Cost for PLCC | 351,888 | 145,414 | 68,848 | 128,229 | 0 | 7,820 | 0 | 1,571 | 0 | ( $\begin{array}{r}4 \\ 14 \\ \$ 116\end{array}$ |
|  | 39,334 | 34,163 | 4,238 | 430 | 0 | \$13 ${ }^{2}$ |  | \$2,963 | ${ }_{\text {s0 }}^{117}$ |  |
|  | \$314,682 | \$274,051 | \$34,072 | \$3,466 |  |  | so |  |  |  |
| General Plant - Gross Assets <br> General Plant - Accumulated Depreciation | \$16,481,914 | \$9,493,524 | \$2,978,039 | \$3,611,853 | so | $\underset{(\$ 111,801)}{ }$ |  | \$186,294 | $\begin{gathered} \$ \$ 4,971) \\ (399411) \end{gathered}$ | \$1,263 |
|  | (\$11,814,914) | ( $56,805,349$ ) | ( $\$ 2,134,781$ ) | (\$2,589, 125) | \$0 |  | \$0\$0 |  |  |  |
| General Plant - Net Fixed Assets | \$4,667,000 | \$2,688,175 | \$843,258 | \$1,022,728 | so | ${ }_{\substack{\text { (\$111,801) } \\ \$ 44,162}}$ |  | (\$133,543) \$52,751 | \$15,568 | $\stackrel{(9905)}{\$ 358}$ |
| General Plant - Depreciation | \$583,247 | \$335,948 | \$105,384 | \$127,813 | so | \$5,519 | \$0 | \$6,592 | \$1,946 | \$45 |
| Total Net Fixed Assets Excluding General Plant | \$65,955,473 | \$37,38,811 | \$11,939,875 | \$15,073,212 | so | \$668,480 | so | \$735,877 | \$214,217 | \$5,002 |
| Total Administration and General Expense | \$3,711,441 | \$2,428,017 | \$609,550 | \$607,450 | so | \$23,518 | so | \$32,792 | 59,888 | \$227 |
| Total O8M | \$4,969,651 | \$3,277,580 | \$810,878 | \$994,321 | so | \$30,397 | so | \$43,139 | \$13,037 | \$299 |
| Primary Conductors and Poles Gross Assets |  |  |  |  |  |  |  |  |  |  |
| Act 1830-4 Primary Poles, Towers \& Fixtures | \$15,631,102 | \$6,459,410 | \$3,058,280 | \$5,696,037 | so | $\$ 347,390$$\$ 214,744$ | \$0 | \$69,792$\$ 43,143$ | \$0 | \$193 |
| Acct 1835-4 Primary Overhead Conductors | \$9,662,566 | \$3,992,967 | \$1,890,515 | \$3,521,078 | \$0 |  |  |  |  |  |
| Acct 1840-4 Primary Underground Conduit | \$1,575,519 | \$651,069 | \$308,256 | \$574,125 | \$0 | $\$ 35,015$$\$ 78,427$ | \$0 | $\$ 7,035$$\$ 15,756$ | \$0 | $\$ 19$$\$ 43$ |
| Acct 1845-4 Primary Underground Conductors | \$3,528,866 | \$1,458,272 | \$690,435 | \$1,285,933 | so |  |  |  |  |  |
| Subtotal | \$30,388,052 | \$12,561,717 | \$5,947,486 | \$11,077,173 | so | \$675,575 | so | \$135,726 | so | \$375 |
|  |  |  |  |  |  | $\begin{aligned} & (\$ 175,138) \\ & (\$ 111,393) \end{aligned}$ | \$0 | $(\$ 35,186)$$(\$ 22,379)$ | $\begin{array}{ll} \text { so } & (\$ 97) \\ \text { s0 } & (\$ 62) \end{array}$ |  |
|  | ( $87,880,502$ ) | $(\$ 3,256,546)$ | (\$1,541,848) | (\$2,871,687) | so |  |  |  |  |  |  |
|  | ( $55,012,211$ ) | (\$2,071,250) | (5980,657) | (\$1,826,470) | \$0 |  |  |  |  |  |  |


| Acct 1840-4 Primary Underground Conduit Acct 1845-4 Primary Underground Conductors | $(\$ 528,136)$ $(\$ 2,64,254)$ | $(\$ 218,247)$ $(1,092714)$ | $\begin{aligned} & (\$ 103,332) \\ & (\$ 517,358) \end{aligned}$ | $\begin{aligned} & (\$ 192,455) \\ & (\$ 963,577) \end{aligned}$ | $\begin{aligned} & \$ 0 \\ & \$ 0 \end{aligned}$ | $\begin{aligned} & (\$ 11,73) \\ & (\$ 58,767) \end{aligned}$ | $\begin{aligned} & \$ 0 \\ & \$ 0 \end{aligned}$ | $\begin{gathered} (\$ 2,358) \\ (\$ 11,807) \end{gathered}$ | $\begin{aligned} & \$ 0 \\ & \$ 0 \end{aligned}$ | $(\$ 7)$ $(\$ 33)$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Subtotal | ( $\mathbf{\$ 1} 1,065,103$ ) | ( $56,638,757)$ | ( $53,143,194$ ) | ( $55,854,188)$ | so | (\$357,035) | so | $(571,730)$ | so | (\$198) |
| Primary Conductor \& Pools - Net Fixed Assets General Plant Assigned to Primary C\&P - NFA | $\$ 14,332,949$ $\$ 1,004,728$ | $\begin{array}{r} \$ 5,922,960 \\ \$ 426,647 \end{array}$ | $\begin{gathered} \$ 2,804,292 \\ \$ 198,054 \end{gathered}$ | $\begin{array}{r} \$ 5,222,985 \\ \$ 354,383 \end{array}$ | $\begin{aligned} & \text { \$0 } \\ & \text { \$0 } \end{aligned}$ | $\$ 318,539$ $\$ 21,044$ $\$ 3$ | \$0 | $\$ 63,996$ $\$ 4.588$ | so | \$177 $\$ 13$ |
| Primary C\&P Net Fixed Assets Including General Plant | \$15,337,678 | \$6,349,607 | \$3,002,346 | \$5,577,368 | so | \$339,583 | \$0 | \$68,584 | so | \$189 |
| Acct 1830-3 Bulk Poles, Towers \& Fixtures | so | so | so | so | so | so | \$0 | so | so | \$0 |
| Acct 1835-3 Bulk Overhead Conductors | s0 | so | so | so | so | so | \$0 | \$0 | so | \$0 |
| Acct 1840-3 Bulk Underground Conduit | \$0 | so | so | \$0 | so | so | \$0 | so | so | so |
| Acct 1845-3 Bulk Underground Conductors | so | so | so | so | so | so | so | \$0 | so | so |
| Subtotal | so | so | so | so | so | so | so | so | so | so |
| Acct 1830-5 Secondary Poles, Towers \& Fixtures | \$3,907,775 | \$1,668,422 | \$789,933 | \$1,449,371 | so | so | so | so | so | \$50 |
| Acct 1835-5 Secondary Overhead Conductors | \$4,141,100 | \$1,768,040 | \$837,098 | \$1,535,909 | so | so | so | \$0 | so | $\$ 53$ |
| Acct 1840-5 Secondary Underground Conduit | \$675,222 | \$288,286 | \$136,492 | \$250,436 | so | so | \$0 | \$0 | so | \$9 |
| Acct 1845-5 Secondary Underground Conductor | \$2,352,577 | \$1,004,431 | \$475,559 | \$872,557 | so | so | so | s0 | so | \$30 |
| Subtotal | \$11,076, | \$4,729,179 | \$2,23,083 | \$4,108,272 | so | so | so | so | so | \$141 |
| Operations and Maintenance |  |  |  |  |  |  |  |  |  |  |
| Acct 5020 Overhead Distribution Lines \& Feeders - Labour | \$9,883 | \$4,117 | \$1,949 | \$3,617 | so | \$167 | \$0 | 533 | so |  |
| Acct 5025 Overhead Distribution Lines \& Feeders - Other |  |  |  |  | so | \$0 | \$0 | \$0 | so | \$0 |
| Acct 5040 Underaround Distribution Lines \& Feeders - Labour | \$12,010 | \$5,024 | \$2,379 | \$4,406 | so | \$168 | \$0 | \$34 | so | \$0 |
| Acct 5045 Underground Distribution Lines \& Feeders - Other | \$101,319 | \$42,386 | \$20,068 | \$37,166 | so | \$1,413 | \$0 | \$284 | so | \$1 |
| Acct 5099 Underground Distribution Lines \& Feeders - Rental Paid | \$55 | \$23 | \$11 | \$20 | so | \$1 | \$0 | \$0 | so | \$0 |
| Acct 5095 Overhead Distribution Lines \& Feeders - Rental Paid | \$42,571 | \$17,733 | \$8,396 | \$15,580 | so | \$718 | \$0 | \$144 | so | \$1 |
| Acct 5120 Maintenance of Poles, Towers \& Fixtures | \$104,339 | \$43,403 | \$20,550 | \$38,157 | so | \$1,855 | \$0 | \$373 | s0 | \$1 |
| Acct 5125 Maintenance of Overhead Conductors \& Devices | \$227,656 | \$95,013 | \$44,985 | \$83,402 | so | \$3,542 | \$0 | \$712 | so | \$3 |
| Acct 5135 Overhead Distribution Lines \& Feeders - Right of Way | \$504,067 | \$209,969 | \$99,412 | \$184,474 | so | \$8,498 | \$0 | \$1,707 | s0 | \$6 |
| Acct 5145 Maintenance of Underground Conduit | $\begin{aligned} & \$ 838 \\ & \$ 66,810 \end{aligned}$ | \$ $\begin{array}{r}\$ 3750 \\ \$ 27,975\end{array}$ | (10, $\begin{array}{r}\text { \$166 } \\ \$ 13,245\end{array}$ | \$307 S24,519 | \$0 | - ${ }_{\text {\$8931 }}$ | ${ }_{\text {\$0 }}{ }^{\text {d }}$ | \$3 $\$ 179$ | \$0 | \$1 |
| Total | \$1,069,546 | \$445,993 | \$211,160 | \$391,647 | so | \$17,265 | so | \$3,469 | so | \$13 |
| General Expenses |  |  |  |  |  |  |  |  |  |  |
| Acct 5005 - Operation Supervision and Engineering | \$0 | so | so | so | so | so | \$0 | S0 | \$0 |  |
| Acct 5010 - Load Dispatching | \$277,584 | \$116,575 |  |  | so | \$4,151 | \$0 | \$1,077 | so | \$3 |
| Acct 5085 - Miscellaneous Distribution Expense | (\$40,875) | (\$17,166) | ( 98,127$)$ | (\$14,811) | so | (s611) | \$0 | (\$159) | s0 | (\$1) |
| Act 5105 - Maintenance Supervision and Engineering | so | \$0 | so | \$0 | so | so | \$0 | so | so | so |
| Total | 709 | ¢99,409 | 7,066 | . 773 | so | 3,540 | so | 5919 | so | \$3 |
| Primary Conductors and Poles Gross Assets | \$30,398,052 | \$12,561,717 | 55,947,486 | \$11,077,173 | so | 5675,575 | so | \$135,726 | so | 5375 |
| Act 1815-1855 | \$77,778,052 | \$32,663,802 | \$15,465,043 | \$28,183,295 | so | \$1,163,111 | so | \$301,827 | so | \$974 |

## 腬莩 Ontario Energy Board

## 2021 Cost Allocation Model

Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet - Application


| Subtotal | \$11,076,675 | \$4,729,179 | \$2,239,083 | \$4,108,272 | so | so | so | so | so | \$141 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Secondary Conductors and Poles Accumulated Depreciation |  |  |  |  |  |  |  |  |  |  |
| Acct 1830-5 Secondary Poles, Towers \& Fixtures | (\$1,970,126) | $(\$ 841,144)$ | ( $\$ 398,249)$ | (\$730,708) | \$0 | \$0 | \$0 | \$0 | \$0 | (\$25) |
| Acct 1835-5 Secondary Overhead Conductors | (\$2,148,090) | (5917,126) | (\$434,223) | (\$796,714) | so | so | \$0 | \$0 | \$0 | (\$27) |
| Acct 1840-5 Secondary Underground Conduit | (\$226,344) | (\$96,637) | (\$45,754) | $(883,950)$ | \$0 | \$0 | \$0 | \$0 | \$0 | (\$3) |
| Acct 1845-5 Secondary Underground Conductors | (\$1,762,836) | (\$752,641) | (\$356,347) | $(\$ 653,825)$ | \$0 | \$0 | \$0 | \$0 | \$0 | (\$22) |
| Subtotal | $(\$ 6,107,396)$ | ( $\$ 2,607,548)$ | (\$1,234,573) | ( $\$ 2,265,196)$ | so | so | so | so | so | (\$78) |
| Secondary Conductor \& Pools - Net Fixed Assets | \$4,969,279 | \$2,121,630 | \$1,04,510 | \$1,843,076 | \$0 | \$0 | \$0 | \$0 | \$0 | \$63 |
| General Plant Assigned to Secondary C\&P - NFA | \$348,829 | \$152,827 | \$70,944 | \$125,054 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5 |
| Secondary C\&P Net Fixed Assets Including General Plant | \$5,318,108 | \$2,274,457 | \$1,075,453 | \$1,968,130 | \$0 | \$0 | \$0 | \$0 | \$0 | \$68 |
| Acct 1830-3 Bulk Poles, Towers \& Fixtures | so | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so |
| Acct 1835-3 Bulk Overhead Conductors | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1840-3 Bulk Underground Conduit | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1845-3 Bulk Underground Conductors | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | s0 |
| Subtotal | so | so | \$0 | so | \$0 | so | \$0 | so | so | so |
| Acct 1830-4 Primary Poles, Towers \& Fixtures | \$15,631,102 | \$6,459,410 | \$3,058,280 | \$5,696,037 | \$0 | \$347,390 | \$0 | \$69,792 | \$0 | \$193 |
| Acct 1835-4 Primary Overhead Conductors | \$9,662,566 | \$3,992,967 | \$1,890,515 | \$3,521,078 | \$0 | \$214,744 | \$0 | \$43,143 | \$0 | \$119 |
| Acct 1840-4 Primary Underground Conduit | \$1,575,519 | \$651,069 | \$308,256 | \$574,125 | \$0 | \$35,015 | \$0 | \$7,035 | \$0 | \$19 |
| Acct 1845-4 Primary Underground Conductors | \$3,528,866 | \$1,458,272 | \$690,435 | \$1,285,933 | \$0 | \$78,427 | \$0 | \$15,756 | \$0 | \$43 |
| Subtotal | \$30,398,052 | \$12,561,717 | \$5,947,486 | \$11,077,173 | \$0 | \$675,575 | \$0 | \$135,726 | so | \$375 |
| Operations and Maintenance |  |  |  |  |  |  |  |  |  |  |
| Acct 5020 Overhead Distribution Lines \& Feeders - Labour | \$9,883 | \$4,117 | \$1,949 | \$3,617 | \$0 | \$167 | \$0 | \$33 | \$0 | \$0 |
| Acct 5025 Overhead Distribution Lines \& Feeders - Other | \$0 |  |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5040 Underaround Distribution Lines \& Feeders - Labour | \$12,010 | \$5,024 | \$2,379 | \$4,406 | \$0 | \$168 | \$0 | \$34 | \$0 |  |
| Act 5045 Underground Distribution Lines \& Feeders - Other | \$101,319 | \$42,386 | \$20,068 | \$37,166 | \$0 | \$1,413 | \$0 | \$284 | \$0 | \$1 |
| Acct 5090 Underaround Distribution Lines \& Feeders - Rental Paid |  | \$23 | \$11 | \$ ${ }^{\$ 20}$ | \$0 | \$718 | \$0 | \$144 | \$0 | \$1 |
| Acct 5095 Overhead Distribution Lines \& Feeders - Rental Paid | \$42,571 | \$17,733 | \$8,396 | \$15,580 | \$0 | \$718 | \$0 | \$144 | \$0 | \$1 |
| Acct 5120 Maintenance of Poles, Towers \& Fixtures | \$104,339 | \$43,403 | \$20,550 | \$38,157 | \$0 | \$1,855 | \$0 | \$373 | \$0 | \$1 |
| Acct 5125 Maintenance of Overhead Conductors \& Devices | \$227,656 | \$995,013 | \$44,985 | \$883,402 | \$0 | \$3,542 | \$0 | \$ ${ }^{\text {\$712 }}$ | \$0 | \$3 |
| Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors \& Devices | \$838 $\$ 66810$ | [ $\begin{array}{r}\$ 350 \\ \$ 27,975\end{array}$ | \$126 $\$ 13,245$ | \$24,519 | \$0 \$0 | \$891 | \$0 | \$33 \$179 | \$0 | \$1 |
| Total | \$1,069,546 | \$445,993 | \$211,160 | \$391,647 | so | \$17,265 | so | \$3,469 | \$0 | \$13 |
| General Expenses |  |  |  |  |  |  |  |  |  |  |
| Acct 5005 - Operation Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5010 - Load Dispatching | \$277,584 | \$116,575 | \$55,194 | \$100,584 | \$0 | \$4,151 | \$0 | \$1,077 | \$0 | \$3 |
| Acct 5085 - Miscellaneous Distribution Expense | (\$40,875) | (\$17,166) | (\$8,127) | (\$14,811) | \$0 | (\$611) | \$0 | (\$159) | \$0 | (\$1) |
| Acct 5105 - Maintenance Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | so |
| Total | \$236,709 | \$99,409 | \$47,066 | \$85,773 | \$0 | \$3,540 | \$0 | \$919 | \$0 | \$3 |
| Secondary Conductors and Poles Gross Assets | \$11,076,675 | \$4,729,179 | \$2,239,083 | \$4,108,272 | \$0 | \$0 | \$0 | \$0 | \$0 | \$141 |
| Acct 1815-1855 | \$77,778,052 | \$32,663,802 | \$15,465,043 | \$28,183,295 | \$0 | \$1,163,111 | \$0 | \$301,827 | \$0 | \$974 |

## Ontario Energy Board

## 2021 Cost Allocation Model

## EB-2020-XXXX

Sheet O3.1 Line Transformers Unit Cost Worksheet - Application
ALLOCATION BY RATE CLASSIFICATION

| Description |  | 1 | 2 | 3 | 5 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Residential | GS $\mathbf{~ 5 0}$ | $\underset{\text { GS }}{\boldsymbol{c}} \underset{\mathrm{si}}{\mathrm{~kW}} \text { to 2,999 }$ | $\begin{gathered} \text { GS }>3,000 \text { to } \\ 4,999 \mathrm{~kW} \end{gathered}$ | Street Light | Sentinel Lighting | Unmetered Scattered Load |
| Depreciation on Acct 1850 Line Transformers Depreciation on General Plant Assigned to Line Transformers | \$326,681 | \$184,500 | \$57,970 | \$80,603 | \$0 | \$1,993 | \$1,575 | \$38 |
|  | \$70,854 | \$40,741 | \$12,551 | \$16,765 | \$0 | \$438 | \$351 | \$8 |
| Acct 5035 - Overhead Distribution Transformers- Operation | \$208 | \$117 | \$37 | \$51 | \$0 | \$1 | \$1 | \$0 |
| Acct 5055 - Underground Distribution Transformers - Operation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5160 - Maintenance of Line Transformers | \$275,722 | \$155,720 | \$48,927 | \$68,030 | \$0 | \$1,683 | \$1,330 | \$32 |
| Allocation of General Expenses | \$57,270 | \$31,033 | \$10,299 | \$15,378 | \$0 | \$316 | \$238 | \$6 |
| Admin and General Assigned to Line Transformers | \$206,629 | \$115,444 | \$36,807 | \$52,064 | \$0 | \$1,280 | \$1,009 | \$25 |
| PILs on Line Transformers | (\$0) | (\$0) | (\$0) | (\$0) | \$0 | (\$0) | (\$0) | (\$0) |
| Debt Return on Line Transformers | \$135,203 | \$76,359 | \$23,992 | \$33,359 | \$0 | \$825 | \$652 | \$16 |
| Equity Return on Line Transformers | \$308,958 | \$174,491 | \$54,825 | \$76,230 | \$0 | \$1,885 | \$1,490 | \$36 |
| Total | \$1,381,525 | \$778,406 | \$245,408 | \$342,482 | \$0 | \$8,422 | \$6,646 | \$162 |
| Billed kW without Line Transformer Allowance |  | 0 | 0 | 361,117 | 0 | 5,690 | 298 | 0 |
| Billed kWh without Line Transformer Allowance |  | 201,705,111 | 79,035,853 | 193,697,533 | 14,455,054 | 2,036,369 | 117,429 | 39,490 |
| Line Transformation Unit Cost ( $\$ / \mathrm{kW}$ ) |  | \$0.0000 | \$0.0000 | \$0.9484 | \$0.0000 | \$1.4801 | \$22.3022 | \$0.0000 |
| Line Transformation Unit Cost (\$/kWh) | \$0.0039 |  | \$0.0031 | \$0.0018 | \$0.0000 | \$0.0041 | \$0.0566 | \$0.0041 |
| General Plant - Gross Assets | \$16,481,914 | \$9,493,524 | \$2,978,039 | \$3,611,853 | \$155,963 | \$186,294 | \$54,978 | \$1,263 |
| General Plant - Accumulated Depreciation | (\$11,814,914) | (\$6,805,349) | (\$2,134,781) | (\$2,589,125) | (\$111,801) | (\$133,543) | (\$39,411) | (\$905) |
| General Plant - Net Fixed Assets | \$4,667,000 | \$2,688,175 | \$843,258 | \$1,022,728 | \$44,162 | \$52,751 | \$15,568 | \$358 |
| General Plant - Depreciation | \$583,247 | \$335,948 | \$105,384 | \$127,813 | \$5,519 | \$6,592 | \$1,946 | \$45 |
| Total Net Fixed Assets Excluding General Plant | \$65,955,473 | \$37,318,811 | \$11,939,875 | \$15,073,212 | \$668,480 | \$735,877 | \$214,217 | \$5,002 |
| Total Administration and General Expense | \$3,711,441 | \$2,428,017 | \$609,550 | \$607,450 | \$23,518 | \$32,792 | \$9,888 | \$227 |
| Total O\&M | \$4,969,651 | \$3,277,580 | \$810,878 | \$794,321 | \$30,397 | \$43,139 | \$13,037 | \$299 |
| Line Transformer Rate Base |  |  |  |  |  |  |  |  |


| Acct 1850-Line Transformers - Gross Assets | \$20,523,191 | \$11,590,926 | \$3,641,872 | \$5,063,766 | \$0 | \$125,237 | \$98,976 | \$2,415 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Line Transformers - Accumulated Depreciation | (\$12,509,875) | (\$7,065,228) | (\$2,219,897) | (\$3,086,609) | \$0 | (\$76,338) | (\$60,330) | (\$1,472) |
| Line Transformers - Net Fixed Assets | \$8,013,316 | \$4,525,698 | \$1,421,975 | \$1,977,156 | \$0 | \$48,899 | \$38,645 | \$943 |
| General Plant Assigned to Line Transformers - NFA | \$566,958 | \$325,998 | \$100,428 | \$134,151 | \$0 | \$3,505 | \$2,808 | \$67 |
| Line Transformer Net Fixed Assets Including General Plant | \$8,580,275 | \$4,851,696 | \$1,522,403 | \$2,111,308 | \$0 | \$52,404 | \$41,454 | \$1,010 |
| General Expenses |  |  |  |  |  |  |  |  |
| Acct 5005 -Operation Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5010 -Load Dispatching | \$427,052 | \$238,268 | \$77,165 | \$101,398 | \$4,153 | \$4,691 | \$1,346 | \$31 |
| Acct 5085 - Miscellaneous Distribution Expense | (\$62,885) | $(\$ 35,086)$ | (\$11,363) | (\$14,931) | (\$612) | (\$691) | (\$198) | (\$5) |
| Acct 5105 - Maintenance Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$364,167 | \$203,182 | \$65,802 | \$86,467 | \$3,541 | \$4,000 | \$1,147 | \$27 |
| Acct 1850-Line Transformers - Gross Assets | \$20,523,191 | \$11,590,926 | \$3,641,872 | \$5,063,766 | \$0 | \$125,237 | \$98,976 | \$2,415 |
| Acct 1815-1855 | \$130,867,538 | \$75,888,035 | \$23,269,149 | \$28,472,440 | \$1,163,768 | \$1,585,311 | \$477,936 | \$10,898 |

## 2021 Cost Allocation Model

Sheet 03.2 Substation Transformers Unit Cost Worksheet - Application

ALLOCATION BY RATE CLASSIFICATION

## Description

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

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

## General Plant - Gross Assets General Plant - Accumulated Depreciation <br> General Plant - Net Fixed Assets

General Plant - Depreciation
Total Net Fixed Assets Excluding General Plant

|  | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Total | Residential | GS <50 | $\begin{gathered} \text { GS > } 50 \text { to } \\ 2,999 \mathrm{~kW} \end{gathered}$ | GS> $50-\mathrm{TOU}$ | $\begin{gathered} \text { GS }>3,000 \text { to } \\ 4,999 \mathrm{~kW} \end{gathered}$ | Large Use $>5 \mathrm{MW}$ | Street Light | Sentinel Lighting | Unmetered Scattered Load |
| \$602,575 | \$249,009 | \$117,896 | \$219,581 | \$0 | \$13,392 | \$0 | \$2,690 | \$0 | \$7 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$17,923 | \$8,470 | \$3,283 | \$5,759 | \$0 | \$335 | \$0 | \$72 | \$4 | \$1 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| (\$55,262) | $(\$ 22,922)$ | (\$11,014) | $(\$ 19,883)$ | \$0 | $(\$ 1,189)$ | \$0 | (\$256) | \$2 | (\$0) |
| \$57,878 | \$27,350 | \$10,601 | \$18,597 | \$0 | \$1,080 | \$0 | \$233 | \$13 | \$3 |
| \$2,360 | \$975 | \$462 | \$860 | \$0 | \$52 | \$0 | \$11 | \$0 | \$0 |
| \$311 | \$129 | \$61 | \$113 | \$0 | \$7 | \$0 | \$1 | \$0 | \$0 |
| \$229,171 | \$94,703 | \$44,838 | \$83,511 | \$0 | \$5,093 | \$0 | \$1,023 | \$0 | \$3 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$174,455 | \$70,973 | \$34,098 | \$64,608 | \$0 | \$3,986 | \$0 | \$787 | \$0 | \$2 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$0) | \$0 |
| $(\$ 106,487)$ | (\$42,962) | (\$21,054) | (\$39,562) | \$0 | (\$2,429) | \$0 | (\$483) | \$4 | (\$1) |
| (\$243,338) | (\$98,174) | (\$48,112) | (\$90,405) | \$0 | $(\$ 5,551)$ | \$0 | (\$1,104) | \$9 | (\$2) |
| \$679,587 | \$287,551 | \$131,058 | \$243,180 | so | \$14,777 | \$0 | \$2,975 | \$32 | \$14 |
|  | 0 | 0 | 514,190 | 0 | 27,098 | 0 | 5,690 | 298 | 0 |
|  | 201,705,111 | 79,035,853 | 193,697,533 | 0 | 14,455,054 | 0 | 2,036,369 | 117,429 | 39,490 |
|  | \$0.0000 | \$0.0000 | \$0.4729 | \$0.0000 | \$0.5453 | \$0.0000 | \$0.5228 | \$0.1083 | \$0.0000 |
|  | \$0.0014 | \$0.0017 | \$0.0013 | \$0.0000 | \$0.0010 | \$0.0000 | \$0.0015 | \$0.0003 | \$0.0003 |
| \$16,481,914 | \$9,493,524 | \$2,978,039 | \$3,611,853 | \$0 | \$155,963 | \$0 | \$186,294 | \$54,978 | \$1,263 |
| (\$11,814,914) | (\$6,805,349) | (\$2,134,781) | (\$2,589,125) | \$0 | (\$111,801) | \$0 | (\$133,543) | (\$39,411) | (\$905) |
| \$4,667,000 | \$2,688,175 | \$843,258 | \$1,022,728 | \$0 | \$44,162 | \$0 | \$52,751 | \$15,568 | \$358 |
| \$583,247 | \$335,948 | \$105,384 | \$127,813 | \$0 | \$5,519 | \$0 | \$6,592 | \$1,946 | \$45 |
| \$65,955,473 | \$37,318,811 | \$11,939,875 | \$15,073,212 | \$0 | \$668,480 | \$0 | \$735,877 | \$214,217 | \$5,002 |


| Total Administration and General Expense | \$3,711,441 | \$2,428,017 | \$609,550 | \$607,450 | \$0 | \$23,518 | \$0 | \$32,792 | \$9,888 | \$227 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Total O\&M | \$4,969,651 | \$3,277,580 | \$810,878 | \$794,321 | \$0 | \$30,397 | \$0 | \$43,139 | \$13,037 | \$299 |
| Substation Transformer Rate Base Gross Plant |  |  |  |  |  |  |  |  |  |  |
| Acct 1820-2 Distribution Station Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1825-2 Storage Battery Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1805-2 Land Station <50 kV | \$505,305 | \$238,783 | \$92,550 | \$162,363 | \$0 | \$9,433 | \$0 | \$2,038 | \$114 | \$25 |
| Acct 1806-2 Land Rights Station <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1808-2 Buildings and Fixtures < 50 KV | \$966,190 | \$456,575 | \$176,964 | \$310,452 | \$0 | \$18,036 | \$0 | \$3,897 | \$218 | \$48 |
| Acct 1810-2 Leasehold lmprovements <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal | \$1,471,495 | \$695,358 | \$269,514 | \$472,815 | \$0 | \$27,469 | \$0 | \$5,935 | \$332 | \$72 |
| Substation Transformers - Accumulated Depreciation |  |  |  |  |  |  |  |  |  |  |
| Acct 1820-2 Distribution Station Equipment | (\$7,353,611) | (\$3,038,812) | (\$1,438,760) | (\$2,679,685) | \$0 | $(\$ 163,429)$ | \$0 | (\$32,834) | \$0 | (\$91) |
| Acct 1825-2 Storage Battery Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1805-2 Land Station <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1806-2 Land Rights Station <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1808-2 Buildings and Fixtures < 50 KV | $(\$ 429,236)$ | $(\$ 202,836)$ | (\$78,617) | (\$137,920) | \$0 | $(\$ 8,013)$ | \$0 | (\$1,731) | (\$97) | (\$21) |
| Acct 1810-2 Leasehold lmprovements <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal | ( $87,782,846$ ) | (\$3,241,648) | (\$1,517,377) | ( $\$ 2,817,606)$ | \$0 | $(\$ 171,441)$ | so | (\$34,565) | (\$97) | (\$112) |
| Substation Transformers - Net Fixed Assets | (\$6,311,351) | (\$2,546,291) | (\$1,247,863) | (\$2,344,791) | \$0 | (\$143,972) | \$0 | (\$28,630) | \$235 | (\$39) |
| General Plant Assigned to SubstationTransformers - NFA | $(\$ 442,192)$ | $(\$ 183,416)$ | $\left(\begin{array}{l}\text { 88, }\end{array}\right.$ | (\$159,096) | \$0 | (\$9,511) | \$0 | (\$2,052) | \$17 | (\$3) |
| Substation Transformer NFA Including General Plant | (\$6,753,543) | (\$2,729,707) | (\$1,335,994) | $(\$ 2,503,886)$ | \$0 | (\$153,484) | \$0 | (\$30,682) | \$252 | (\$42) |
| General Expenses |  |  |  |  |  |  |  |  |  |  |
| Acct 5005 - Operation Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5010 - Load Dispatching | \$427,052 | \$238,268 | \$77,165 | \$101,398 | \$0 | \$4,153 | \$0 | \$4,691 | \$1,346 | \$31 |
| Acct 5085 - Miscellaneous Distribution Expense | $(\$ 62,885)$ | $(\$ 35,086)$ | $(\$ 11,363)$ | (\$14,931) | \$0 | (\$612) | \$0 | (\$691) | (\$198) | (\$5) |
| Acct 5105 - Maintenance Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$364,167 | \$203,182 | \$65,802 | \$86,467 | \$0 | \$3,541 | \$0 | \$4,000 | \$1,147 | \$27 |
| Acct 1820-2 Distribution Station Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1825-2 Storage Battery Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1815-1855 | \$130,867,538 | \$75,888,035 | \$23,269,149 | \$28,472,440 | \$0 | \$1,163,768 | \$0 | \$1,585,311 | \$477,936 | \$10,898 |

## Ontario Energy Board

## 2021 Cost Allocation Model

## Sheet 03.3 Primary Conductors and Poles Cost Pool Worksheet - Application

allocation by rate classification



## Ontario Energy Board

## 2021 Cost Allocation Model

Sheet 03.4 Secondary Cost Pool Worksheet - Application
ALLOCATION BY RATE CLASSIFICATION

| Description |  | 1 | 2 | 3 | 5 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Residential | GS <50 | $\begin{aligned} & \text { GS > } 50 \text { to } \\ & 2.999 \mathrm{~kW} \end{aligned}$ | $\begin{gathered} \text { GS }>3,000 \text { to } \\ 4.999 \mathrm{kWW} \end{gathered}$ | Street Light | Sentinel <br> Lighting | Unmetered Scattered Load |
| Depreciation on Acct 1830-5 Secondary Poles, Towers \& Fixtures | \$98,693 | \$51,893 | \$16,008 | \$24,097 | so | \$6,225 | \$459 | \$11 |
| Depreciation on Acct 1835-5 Secondary Overhead Conductors | \$77,510 | \$40,755 | \$12,572 | \$18,925 | \$0 | \$4,889 | \$361 | \$9 |
| Depreciation on Acct 1840-5 Secondary Underground Conduit | \$15,720 | \$8,266 | \$2,550 | \$3,838 | s0 | \$991 | \$73 | \$2 |
| Depreciation on Acct 1845-5 Secondary Underground Conductors | \$45,010 | \$23,666 | \$7,300 | \$10,990 | \$0 | \$2,839 | \$209 | \$5 |
| Depreciation on General Plant Assigned to Secondary c\&P | \$67,610 | \$36,187 | \$10,945 | \$15,828 | so | \$4,320 | \$323 | \$8 |
| Secondary C\&P Operations and Maintenance | \$439,825 | \$230,949 | \$71,272 | \$107,308 | \$0 | \$28,205 | \$2,042 | 550 |
| Allocation of General Expenses | \$47,349 | \$23,990 | \$7,816 | \$12,336 | so | \$2,712 | \$190 | \$5 |
| Admin and General Assigned to Primary C\&P | \$329,751 | \$171,086 | \$53,576 | \$82,063 | so | \$21,440 | \$1,548 | \$38 |
| PILS on Secondary C\&P | (s0) | (\$0) | (\$0) | (\$0) | so | (\$0) | (50) | (50) |
| Debt Return on Secondary C\&P | \$128,990 | \$67,823 | \$20,922 | \$31,494 | s0 | \$8,136 | 600 | \$15 |
| Equity Return on Secondary C\&P | \$294,759 | \$154,985 | \$47,809 | \$71,969 | so | \$18,591 | \$1,371 | \$33 |
| Total | \$1,545,215 | \$809,601 | \$250,76 | \$379,149 | so | \$98,346 | \$7,176 | 174 |
| General Plant - Gross Assets | \$16,481,914 | \$9,493,524 | \$2,978,039 | \$3,611,853 | \$155,963 | \$186,294 | \$54,978 | \$1,263 |
| General Plant - Accumulated Depreciation | (\$11,814,914) | ( $56,805,349$ ) | (\$2,134,781) | (\$2,589, 125) | (\$111,801) | (\$133,543) | (\$39,411) | (5905) |
| General Plant - Net Fixed Assets | \$4,667,000 | \$2,688,175 | \$843,258 | \$1,022,728 | \$44,162 | \$52,751 | \$15,568 | \$358 |
| General Plant - Depreciation | \$583,247 | \$335,948 | \$105,384 | \$127,813 | \$5,519 | \$6,592 | \$1,946 | 545 |
| Total Net Fixed Assets Excluding General Plant | \$65,955,473 | \$37,318,811 | \$11,939,875 | \$15,073,212 | \$668,480 | \$735,877 | \$214,217 | \$5,002 |
| Total Administration and General Expense | \$3,711,441 | \$2,428,017 | \$609,550 | \$607,450 | \$23,518 | \$32,792 | \$9,888 | 5227 |
| Total 08M | \$4,969,651 | \$3,277,580 | \$810,878 | \$794,321 | \$30,397 | \$43,139 | \$13,037 | \$299 |
| Secondary Conductors and Poles Gross Plant |  |  |  |  |  |  |  |  |
| Acct 1830-5 Secondary Poles, Towers \& Fixtures | \$6,011,962 | \$3,161,116 | \$975,122 | \$1,467,896 | s0 | \$379,186 | \$27,964 | S679 |
| Acct 1835-5 Secondary Overhead Conductors | \$6,370,922 | \$3,349,859 | \$1,03,344 | \$1,555,541 | s0 | \$401,826 | \$29,633 | \$719 |
| Acct 1840-5 Secondary Underground Conduit | \$1,038,804 | \$546,207 | \$168,491 | \$253,637 | \$0 | \$65,519 | \$4,832 | \$117 |
| Acct 1845-5 Secondary Underground Conductors | \$3,619,350 | \$1,903,070 | \$587,047 | \$883,710 | s0 | \$228,279 | \$16,835 | \$409 |
| Subtotal | \$17,041,038 | \$8,960,252 | \$2,764,04 | \$4,160,784 | so | \$1,074,810 | \$79,263 | \$1,924 |
| Secondary Conductors and Poles Accumulated Depreciatio |  |  |  |  |  |  |  |  |
| Act 1830-5 Secondary Poles, Towers \& Fixtures | (\$3,030,962) | $(\$ 1,593,693)$ | ( 5491,613 ) | (\$740,048) | so | (\$191,168) | (\$14,098) | (\$342) |
| Acct 1835-5 Secondary Overhead Conductors | (\$3, 304,754) | (\$1,737,654) | ( 5533,021 ) | ( 8806,897 ) | so | (\$208,437) | (\$15,371) | (\$373) |
| Acct 1840-5 Secondary Underground Conduit | ( 3348,221 ) | $(\$ 183,096)$ | ( 556,480 ) | (\$85,023) | s0 | (\$21,963) | (\$1,620) | (\$39) |
| Acct 1845-5 Secondary Underground Conductors | $(\$ 2,712,055)$ | (\$1,426,000) | (\$439,887) | ( 8662,182 ) | s0 | ( 8171,054 ) | (\$12,615) | (\$306) |
| Subtotal | ( $59,395,993$ ) | ( $54,940,454$ ) | ( $\$ 1,524,001$ ) | $(\$ 2,294,150)$ | so | (5592,623) | (\$43,704) | (\$1,061) |
| Secondary Conductor \& Pools - Net Fixed Assets General Plant Assigned to Secondary C\&P - NFA Secondary C\&P Net Fixed Assets Including General Plant | \$7,645,045 | \$4,019,798 | \$1,24,003 | \$1,866,634 | so | \$482,187 | \$35,560 | 5863 |
|  | \$540,996 | \$289,557 | \$87,576 | \$126,652 | so | \$34,565 | \$2,584 | \$62 |
|  | \$8,186,041 | \$4,309,355 | \$1,327,578 | \$1,993,286 | \$0 | \$516,752 | \$38,144 | \$925 |


| Acct 1830-3 Bulk Poles, Towers \& Fixtures | so | s0 | so | so | so | s0 | \$0 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Acct 1835-3 Bulk Overhead Conductors | so | so | so | so | so | so | so | so |
| Acct 1840-3 Bulk Underground Conduit | \$0 | so | so | so | so | \$0 | s0 | so |
| Acct 1845-3 Bulk Underground Conductors | so | so | so | so | so | so | so | so |
| Subtotal | so | so | so | so | so | so | so | so |
| Acct 1830-4 Primary Poles, Towers \& Fixtures | \$24,047,849 | \$13,673,754 | \$3,953,316 | \$5,786,925 | \$347,728 | \$147,742 | \$135,151 | \$3,233 |
| Acct 1835-4 Primary Overhead Conductors | \$14,865,486 | \$8,452,606 | \$2,443,993 | \$3,577,262 | \$214,952 | \$91,328 | \$83,545 | \$1,999 |
| Acct 1840-4 Primary Underground Conduit | \$2,423,875 | \$1,378,230 | \$398,470 | \$583,286 | \$35,049 | \$14,891 | \$13,622 | \$326 |
| Acct 1845-4 Primary Underground Conductors | \$5,429,024 | \$3,086,976 | \$892,498 | \$1,306,452 | \$78,503 | \$33,354 | \$30,512 | \$730 |
| Subtotal | \$46,766,234 | \$26,591,567 | \$7,688,076 | \$11,253,926 | \$676,232 | \$287,315 | \$262,830 | \$6,288 |
| Operations and Maintenance |  |  |  |  |  |  |  |  |
| Acct 5020 Overhead Distribution Lines \& Feeders - Labour | 5,204 | 488 | \$2,491 | \$3,672 | \$167 | \$302 | ${ }^{52}$ |  |
| Acct 5025 Overhead Distribution Lines \& Feeders - Other |  |  | \$0 | \$0 | so | \$0 | so | \$0 |
| Acct 5040 Underaround Distribution Lines \& Feeders - Labour | \$18,477 | \$10,212 | \$3,022 | \$4,471 | \$168 | \$505 | 597 |  |
| Acct 5045 Underground Distribution Lines \& Feeders - Other | \$155,875 | \$86,147 | \$25,497 | \$37,714 | \$1,415 | S4,262 | S820 | S20 |
| Acct 5099 Underaround Distribution Lines 2 Feeders - Rental P |  | ${ }_{545} 54$ | \$14 | ${ }_{\text {\$21 }}^{\text {\$21 }}$ | 8718 | \$2 | (\$0 | \$80 |
|  | \$160,521 | ${ }_{\text {S }}$ S36,564 | \$10,732 $\$ 26,318$ | $\$ 15,816$ $\$ 38,741$ | \$1,857 | \$2,814 | ${ }_{\text {S8771 }}$ | \$21 |
| Act 5125 maintenance of Overhead Conductors \& Devices | \$350, 240 | \$194,651 | ${ }_{\$ 57,346}$ | \$88,652 | \$3,545 | \$2,133 | \$1,867 | ${ }_{\$ 45}$ |
| Acct 5135 Overhead Distribution Lines \& Feeders - Riaht of Wav | \$775,487 | \$432,934 | \$127,074 | \$187,274 | \$8,506 | \$15,421 | \$4,177 | \$100 |
| Acct 5145 Maintenance of Underground Conduit | \$1,289 | 5716 | \$211 | \$312 | \$13 | \$30 | \$7 | \$0 |
| Acct 5150 Maintenance of Underground Conductors \& Devices | \$102,784 | \$56,684 | \$16,807 | \$24,879 | \$892 | \$2,972 | \$538 | \$13 |
| Total | \$1,645,456 | \$916,342 | \$269,513 | \$397,551 | \$17,282 | \$35,744 | \$8,811 | \$212 |
| General Expenses |  |  |  |  |  |  |  |  |
| Acct 5005 - Operation Supervision and Engineering | so | so | so | so | so | \$0 | so | so |
| Acct 5010 - Load Dispath ${ }^{\text {a }}$ ( | \$427,052 | \$238,268 | \$77,165 | \$101,398 | \$4,153 | \$4,691 | \$1,346 | \$31 |
| Acct 5085 - Miscellaneous Distribution Expense | (\$62,885) | (535,086) | (\$11,363) | (\$14,931) | (\$612) | (\$691) | (\$198) | (\$5) |
| Acct 5105 - Maintenance Supervision and Engineering | \$0 | s0 | so | \$0 | so | \$0 | \$0 | so |
| Total | \$364,167 | \$203,182 | \$65,802 | \$86,467 | \$3,541 | \$4,000 | \$1,147 | 27 |
| Secondary Conductors and Poles Gross Assets | \$17,041,038 | \$8,960,252 | \$2,764,04 | \$4,160,784 | \$0 | \$1,074,810 | \$79,263 | \$1,924 |
| Act 1815-1855 | \$130,867,538 | \$75,888,035 | \$23,269,149 | \$28,472,440 | \$1,163,768 | \$1,585,311 | \$477,936 | \$10,898 |


| Grouping of Operation and Maintenance | Total |  |  | Residential |  | GS <50 |  | $\begin{gathered} \mathrm{GS}>50 \text { to } \\ 2,999 \mathrm{~kW} \end{gathered}$ |  | GS $>3,000$ to $4,999 \mathrm{~kW}$ |  | Street Light |  | Sentinel Lighting | $\begin{aligned} & \text { Unmetered } \\ & \text { Scattered Load } \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1830 | s | 160,521 | \$ | 89,899 | \$ | 26,318 | \$ | 38,741 | \$ | 1,857 | \$ | 2,814 | \$ | 871 | \$ | 21 |
| 1835 | \$ | 350,240 | \$ | 194,651 | \$ | 57,346 | \$ | 84,652 | \$ | 3,545 |  | 8,133 |  | 1,867 |  | 45 |
| 1840 | \$ | 1,289 | \$ | 716 | \$ | 211 | \$ | 312 | \$ | 13 | \$ |  | \$ |  | \$ | 0 |
| 1845 | \$ | 102,784 | \$ | 56,684 | \$ | 16,807 | \$ | 24.879 | \$ | 892 | \$ | 2,972 | \$ | 538 | \$ | 13 |
| 1830 \& 1835 | \$ | ${ }^{856,185}$ | \$ | 477,986 | \$ | 140,297 | \$ | 206,762 |  | 9,392 | \$ | 17,026 | \$ | 4,612 | \$ | 111 |
| 1840 \& 1845 | \$ | 174,437 | \$ | 96,406 | s | 28,554 | s | 42,206 | s | ${ }^{1,583}$ | s | 4,769 | \$ | 917 | \$ | 22 |
| Total | s | 1,645,456 | s | 916,342 | s | 269,513 |  | 397,551 | s | 17,282 | s | 35,744 |  | 3,811 | s | 212 |

## 2021 Cost Allocation Model

Sheet 03.5 USL Metering Credit Worksheet - Application
ALLOCATION BY RATE CLASSIFICATION

| Description | GS < 50 |
| :---: | :---: |
| Depreciation on Acct 1860 Metering | \$102,290 |
| Depreciation on General Plant Assigned to Metering Acct 5065 - Meter expense | $\$ 4,495$ $\$ 86,121$ |
| Acct 5070 \& 5075 - Customer Premises | so |
| Acct 5175 - Meter Maintenance | \$4,846 |
| Acct 5310 - Meter Reading | \$34,165 |
| Admin and General Assigned to Metering | \$94,065 |
| PILs on Metering | (\$0) |
| Debt Return on Metering | \$8,593 |
| Equity Return on Metering | \$19,637 |
| Total | \$354,213 |
| Number of Customers | 2,649 |
| Metering Unit Cost (\$/Customer/Month) | \$11.14 |
| General Plant - Gross Assets | \$2,978,039 |
| General Plant-Accumulated Depreciation | (\$2,134,781) |
| General Plant - Net Fixed Assets | \$843,258 |
| General Plant - Depreciation | \$105,384 |
| Total Net Fixed Assets Excluding General Plant | \$11,939,875 |
| Total Administration and General Expense | \$609,550 |
| Total O\&M | \$810,878 |
| Metering Rate Base |  |
| Acct 1860 - Metering - Gross Assets | \$1,639,932 |
| Metering - Accumulated Depreciation | (\$1,130,609) |
| Metering - Net Fixed Assets | \$509,324 |
| General Plant Assigned to Metering - NFA | \$35,971 |
| Metering Net Fixed Assets Including General Plant | \$545,295 |

## 2021 Cost Allocation Model

## EB-2020-XXXX

Sheet O3.6 MicroFIT Charge Worksheet - Application
Instructions:
More Instructions provided on the first tab in this workbook.

ALLOCATION BY RATE CLASSIFICATION

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

## 2021 Cost Allocation Model

## EB-2020-XXXX

ALLOCATION BY RATE CLASSIFICATION

|  |  |  |  | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{array}{\|c\|} \hline \text { USoA } \\ \text { Account \# } \end{array}$ | Accounts | 01 Grouping | Total | Residential | GS $<50$ | $\begin{gathered} \text { GS }>50 \text { to } \\ 2,999 \mathrm{~kW} \end{gathered}$ | GS> $50-\mathrm{TOU}$ | $\begin{gathered} \text { GS }>3,000 \text { to } \\ 4,999 \mathrm{~kW} \end{gathered}$ | Large Use >5MW | Street Light | Sentinel Lighting | Unmetered Scattered Load |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1608 | Franchises and Consents | gp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1805 | Land | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1805-1 | Land Station $>50 \mathrm{kV}$ | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1805-2 | Land Station < 50 kV | dp | \$505,305 | \$238,783 | \$92,550 | \$162,363 | \$0 | \$9,433 | \$0 | \$2,038 | \$114 | \$25 |
| 1806 | Land Rights | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1806-1 | Land Rights Station $>50 \mathrm{kV}$ | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1806-2 | Land Rights Station < 50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1808 | Buildings and Fixtures | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1808-1 | Buildings and Fixtures > 50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1808-2 | Buildings and Fixtures < 50 KV | dp | \$966,190 | \$456,575 | \$176,964 | \$310,452 | \$0 | \$18,036 | \$0 | \$3,897 | \$218 | \$48 |
| 1810 | Leasehold Improvements | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1810-1 | Leasehold Improvements >50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1810-2 | Leasehold Improvements < 50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | dp | \$21,937,092 | \$9,065,303 | \$4,292,069 | \$7,993,965 | \$0 | \$487,536 | \$0 | \$97,948 | \$0 | 270 |
| 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1825 | Storage Battery Equipment | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1825-1 | Storage Battery Equipment > 50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1825-2 | Storage Battery Equipment < 50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1830 | Poles, Towers and Fixtures | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | dp | \$0 | \$0 $\$ 1367354$ | \$0 $\$ 3.95316$ | \$5786925 | \$0 | $\$ 0$ $\$ 34728$ | \$0 | $\$ 0$ $\$ 147742$ | $\$ 0$ $\$ 135151$ | $\$ 0$ $\$ 3.233$ |
| 1830-4 | Poles, Towers and Fixtures - Primary | dp | \$24,047,849 | \$13,673,754 | \$3,953,316 | \$5,786,925 | \$0 | \$347,728 | \$0 | \$147,742 | \$135,151 | \$3,233 |
| 1830-5 | Poles, Towers and Fixtures - Secondary | dp | \$6,011,962 | \$3,161,116 | \$975,122 | \$1,467,896 | \$0 | \$0 | \$0 | \$379,186 | \$27,964 | \$679 |
| 1835 | Overhead Conductors and Devices | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1835-4 | Overhead Conductors and Devices - Primary | dp | \$14,865,486 | \$8,452,606 | \$2,443,793 | \$3,577,262 | \$0 | \$214,952 | \$0 | \$91,328 | \$83,545 | \$1,999 |
| 1835-5 | Overhead Conductors and Devices - Secondary | dp | \$6,370,922 | \$3,349,859 | \$1,033,344 | \$1,555,541 | \$0 | \$0 | \$0 | \$401,826 | \$29,633 | \$719 |
| 1840 | Underground Conduit | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1840-3 | Underground Conduit - Bulk Delivery | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1840-4 | Underground Conduit - Primary | dp | \$2,423,875 | \$1,378,230 | \$398,470 | \$583,286 | \$0 | \$35,049 | \$0 | \$14,891 | \$13,622 | \$326 |
| 1840-5 | Underground Conduit - Secondary | dp | \$1,038,804 | \$546,207 | \$168,491 | \$253,637 | \$0 | \$0 | \$0 | \$65,519 | \$4,832 | \$117 |
| 1845 | Underground Conductors and Devices | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |


| 1845-3 | Underground Conductors and Devices - Buk Delivery |
| :---: | :---: |
| 1845-4 | Underground Conductors and Devices - Primary |
| 1845-5 | Underground Conductors and Devices - Secondary |
| 1850 | Line Transformers |
| 1855 | Services |
| 1860 | Meters |
| 1905 | Land |
| 1906 | Land Rights |
| 1908 | Buildings and Fixtures |
| 1910 | Leasehold Improvements |
| 1920 | Office Furniture and Equipment |
| 1925 | Computer Software - Hardware |
| 1930 | Transportation Equipment |
| 1935 | Stores Equipment |
| 1940 | Tools, Shop and Garage Equipment |
| 1945 | Measurement and Testing Equipment |
| 1950 | Power Operated Equipment |
| 1955 | Communication Equipment |
| 1960 | Miscellaneous Equipment |
| 1970 | Load Management Controls - Customer Premises |
| 1975 | Load Management Controls - Utility Premises |
| 1980 | System Supervisory Equipment |
| 1990 | Other Tangible Property |
| 1995 | Contributions and Grants - Credit |
| 2005 | Property Under Capital Leases |
| 2010 | Electric Plant Purchased or Sold |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, \& Equipment |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles |
| 3046 | Balance Transferred From Income |
|  | blank row |
| 4080 | Distribution Services Revenue |
| 4082 | Retail Services Revenues |
| 4084 | Service Transaction Requests (STR) Revenues |
| 4086 | Sss Admin Charge |
| 4090 | Electric Services Incidental to Energy Sales |
| 4205 | Interdepartmental Rents |
| 4210 | Rent from Electric Property |
| 4215 | Other Utility Operating Income |
| 4220 | Other Electric Revenues |
| 4225 | Late Payment Charges |
| 4235 | Miscellaneous Service Revenues |
| 4235-1 | Account Set Up Charges |
| 4235-90 | Miscellaneous Service Revenues - Residual |
| 4240 | Provision for Rate Refunds |
| 4245 | Government Assistance Directly Creaited to Income |
| 4305 | Regulatory Debits |
| 4310 | Regulatory Credits |
| 4315 | Revenues from Electric Plant Leased to Others |
| 4320 | Expenses of Electric Plant Leased to Others |
| 4325 | Revenues from Merchandise, Jobbing, Etc. |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. |
| 4335 | Profits and Losses from Financial Instrument Hedges |
| 4340 | Profits and Losses from Financial Instrument Investments |

[^3]|  |  |  <br>  <br>  |
| :---: | :---: | :---: |
|  |  |  <br> ※. <br>  |
|  |  |  <br>  |
|  |  |  <br>  |
|  |  |  |
|  |  |  |

[^4]| 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 |
| 4380 | Expenses of Non-Utility Operations |
| 4390 | Miscellaneous Non-Operating Income |
| 4395 | Rate-Payer Benefit Including Interest |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization |
| 4405 | Interest and Dividend Income |
| 4415 | Equity in Earnings of Subsidiary Companies |
| 4705 | Power Purchased |
| 4708 | Charges-wis |
| 4710 | Cost of Power Adjustments |
| 4712 | Charges-One-Time |
| 4714 | Charges-NW |
| 4715 | System Control and Load Dispatching |
| 4716 | Charges-CN |
| 4730 | Rural Rate Assistance Expense |
| 4750 | Charges-LV |
| 4751 | Charges-Smart Metering Entity |
| 5005 | Operation Supervision and Engineering |
| 5010 | Load Dispatching |
| 5012 | Station Buildings and Fixtures Expense |
| 5014 | Transformer Station Equipment - Operation Labour |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses |
| 5016 | Distribution Station Equipment - Operation Labour |
| $\begin{aligned} & 5017 \\ & 5020 \end{aligned}$ | Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour |
| 5025 | Overhead Distribution Lines \& Feeders - Operation Supplies and Expenses |
| 5030 | Overhead Subtransmission Feeders - Operation |
| 5035 | Overhead Distribution Transformers- Operation |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour |
| 5045 | Underground Distribution Lines \& Feeders - Operation Supplies \& Expenses |
| 5050 | Underground Subtransmission Feeders - Operation |
| 5055 | Underground Distribution Transformers - Operation |
| 5065 | Meter Expense |
| 5070 | Customer Premises - Operation Labour |
| 5075 | Customer Premises - Materials and Expenses |
| 5085 | Miscellaneous Distribution Expense |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid |
| 5096 | Other Rent |
| 5105 | Maintenance Supervision and Engineering |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations |
| 5112 | Maintenance of Transformer Station Equipment |
| 5114 | Maintenance of Distribution Station Equipment |

 Maintenance of Transformer Station Equipment Maintenance of Distribution Station Equipmen

| 5120 | Maintenance of Poles, Towers and Fixtures |
| :---: | :---: |
| 5125 | Maintenance of Overread Conductors and Devices |
| 5130 | Maintenance of Overhead Services |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way |
| 5145 | Maintenance of Underground Conduit |
| 5150 | Maintenance of Underground Conductors and Devices |
| 5155 | Maintenance of Underground Services |
| 5160 | Maintenance of Line Transformers |
| 5175 | Maintenance of Meters |
| 5305 | Supervision |
| 5310 | Meter Reading Expense |
| 5315 | Customer Billing |
| 5320 | Collecting |
| 5325 | Collecting- Cash Over and Short |
| 5330 | Collection Charges |
| 5335 | Bad Debt Expense |
| 5340 | Miscellaneous Customer Accounts Expenses |
| 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 |
| 5610 | Management Salaries and Expenses |
| 5615 | General Administrative Salaries and Expenses |
| 5620 | Office Supplies and Expenses |
| 5625 | Administrative Expense Transferred Credit |
| 5630 | Outside Services Employed |
| 5635 | Property Insurance |
| 5640 | Injuries and Damages |
| 5645 | Employee Pensions and Benefits |
| 5650 | Franchise Requirements |
| 5655 | Regulatory Expenses |
| 5660 | General Advertising Expenses |
| 5665 | Miscellaneous General Expenses |
| 5670 | Rent |
| 5675 | Maintenance of General Plant |
| 5680 | Electrical Safety Authority Fees |
| 5685 | Independent Market Operator Fees and Penalties |
| 5705 | Amortization Expense - Property, Plant, and Equipment |
| 5710 | Amorization of Limited Term Electric Plant |
| 5715 | Amortization of Intangibles and Other Electric Plant |
| 5720 | Amortization of Electric Plant Acquisition Adjustments |
| 5730 | Amortization of Unrecovered Plant and Regulatory Study Costs |
| 5735 | Amortization of Deferred Development Costs |




[^5]| 5740 | Amortization of Deferred Charges | dep | \$0 | so | so | \$0 | \$0 | \$0 | \$0 | \$0 | so | so |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 6005 | Interest on Long Term Debt | INT | \$1,112,823 | \$629,656 | \$201,454 | \$254,320 | \$0 | \$11,279 | \$0 | \$12,416 | \$3,614 | \$84 |
| 6105 | Taxes Other Than Income Taxes | ad | \$96,944 | \$54,853 | \$17,550 | \$22,155 | \$0 | \$983 | \$0 | \$1,082 | \$315 | \$7 |
| 6110 | Income Taxes | Innut | (\$0) | (50) | (\$0) | (\$0) | \$0 | (\$0) | \$0 | (\$0) | (\$0) | (\$0) |
| ${ }^{6205-1}$ | Sub-account LEAP Funding | ad | \$18,823 | \$12,414 | \$3,071 | \$3,009 | \$0 | \$115 | \$0 | \$163 | \$49 | \$1 |
| 6210 | Life Insurance | ad | \$0 | so | so | \$0 | \$0 | \$0 | \$0 | \$0 | so | so |
| 6215 | Penalties | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6225 | Other Deductions | ad | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | so | \$0 |
|  |  |  | \$132,174,320 | \$65,104,246 | \$22,485,284 | \$41,140,868 | \$0 | \$2,604,129 | \$0 | \$594,548 | \$235,281 | \$9,963 |
|  |  |  |  | \$132,174,320 |  |  |  |  |  |  |  |  |


| Grouping by Allocator |  | Total |  | Residential |  | GS <50 |  | $\begin{gathered} \mathrm{GS}>50 \mathrm{to} \\ 2.999 \mathrm{~kW} \end{gathered}$ | GS> 50-TOU |  | GS $>3,000$ to |  | Large Use >5MW |  |  | Street Light | Sentinel Lighting |  | $\begin{array}{r} \text { Unmetered } \\ \text { Scattered Load } \end{array}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | \$ | 150,395 | \$ | 71,069 | \$ | 27,546 | \$ | 48,324 | \$ | - | \$ | 2,807 | \$ | - | \$ | 607 | \$ | 34 |  |  |
| 1815 | \$ |  | \$ | - | \$ |  | \$ | - | \$ | - | \$ | - | \$ |  | \$ | - | \$ | - | \$ | - |
| 1820 | \$ | 231,842 | \$ | 95,807 | \$ | 45,361 | \$ | 4,484 | \$ | - | \$ | 5,153 | \$ |  | \$ | 1,035 | \$ | - | \$ | 3 |
| 1830 | \$ | 160,521 | \$ | 89,899 | \$ | 26,318 | \$ | 38,741 | \$ | - | \$ | 1,85 | \$ |  | \$ | 2,814 | \$ | 871 | \$ | 21 |
| 1835 | \$ | 350,240 | \$ | 194,651 | \$ | 57,346 | \$ | 4,652 | \$ | - | \$ | 545 | \$ |  | \$ | 8,133 | \$ | 867 | \$ | 45 |
| 1840 | \$ | 1,289 | \$ | 716 | \$ | 211 | \$ | 312 | \$ | - | \$ | 13 | \$ |  | \$ | 30 | \$ | 7 | \$ | 0 |
| 1845 | \$ | 102,784 | \$ | 56,684 | \$ | 16,807 | \$ | 24,879 | \$ | - | \$ | 892 | \$ |  | \$ | 2,972 | \$ | 538 | \$ | 13 |
| 1850 | \$ | 275,930 | \$ | 155,838 | \$ | 48,964 | \$ | 68,081 | \$ | - | \$ | - | \$ |  | \$ | 1,684 | \$ | 1,331 | \$ | 32 |
| 1855 | \$ | 606,000 | \$ | 484,800 | \$ | 120,292 | \$ | - | \$ | - | \$ | - | \$ |  | \$ |  | \$ | 908 | \$ | - |
| 1860 | \$ | 19,455 | \$ | 11,944 | \$ | 4,846 | \$ | 2,606 | \$ | - | \$ | 58 | \$ | - | \$ | - | \$ | - | \$ | - |
| 1815-1855 | \$ | 364,167 | \$ | 203,182 | \$ | 65,802 | \$ | 86,467 | \$ | - | \$ | 3,541 | \$ |  | \$ | 4,000 | \$ | 1,147 | \$ | 27 |
| 1830 \& 1835 | \$ | 858,414 | \$ | 478,914 | \$ | 140,737 | \$ | 207,578 | \$ | - | \$ | 9,429 | \$ | - | \$ | 17,034 | \$ | 4,612 | \$ | 111 |
| 1840 \& 1845 | \$ | 174,725 | \$ | 96,527 | \$ | 28,591 | \$ | 42,311 | \$ | - | \$ | 1,587 | \$ | - | \$ | 4,770 | \$ | 917 | \$ | 22 |
| BCP | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| BDHA | \$ | 200,000 | \$ | 177,034 | \$ | 18,835 | \$ | 4,131 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| Break Out | -s | 81,433,519 | -\$ | 48,178,234 | -\$ | 14,739,164 | -\$ | 16,632,936 | \$ | - | -\$ | 623,798 | \$ |  | -s | 958,443 | -s | 294,280 | \$ | 6,664 |
| cca | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ |  | \$ | - | \$ | - |
| CDMPP | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ |  | \$ | - | \$ | - | \$ | - |
| cen | \$ | 6,856,547 | \$ | 2,816,204 | \$ | 1,103,497 | \$ | 2,704,402 | \$ | - | \$ | 201,821 | \$ | - | \$ | 28,432 | \$ | 1,640 | \$ | 551 |
| CEN EWMP | \$ | 59,195,258 | \$ | 24,392,010 | \$ | 9,518,624 | \$ | 23,283,411 | \$ | - | \$ | 1,737,570 | \$ |  | \$ | 244,782 | \$ | 14,116 | \$ | 4,747 |
| Crev | -s | 13,958,178 | -\$ | 8,239,011 | -\$ | 2,535,670 | -s | 2,496,607 | \$ | - | -\$ | 107,253 | \$ |  | -s | 544,693 | -s | 33,717 | \$ | 1,227 |
| cwcs | \$ | 24,599,983 | \$ | 19,679,987 | \$ | 4,883,129 | \$ |  | \$ | - | \$ | - | \$ |  | \$ |  | \$ | 36,868 | \$ | - |
| сwмс | \$ | 6,928,871 | \$ | 4,253,958 | \$ | 1,726,054 | \$ | 928,298 | \$ | - | \$ | 20,560 | \$ | - | \$ |  | \$ | - | \$ | - |
| CWMR | \$ | 301,580 | \$ | 231,418 | \$ | 34,165 | \$ | 35,569 | \$ | - | \$ | 428 | \$ | - | \$ | - | \$ | - | \$ | - |
| cwnb | \$ | 802,021 | \$ | 700,696 | \$ | 84,914 | \$ | 15,900 | \$ | - | -\$ | 92 | \$ | - | -\$ | 154 | \$ | 741 | \$ | 17 |
| DCP | \$ | 1,471,495 | \$ | 695,358 | \$ | 269,514 | \$ | 472,815 | \$ | - | \$ | 27,469 | \$ | - | \$ | 5,935 | \$ | 332 | \$ | 72 |
| LPHA | -\$ | 150,473 | -\$ | 99,199 | -\$ | 17,986 | -\$ | 31,742 | \$ | - | - | 1,546 | \$ | - | \$ |  | \$ | - | \$ | - |
| LTNCP | \$ | 20,523,191 | \$ | 11,590,926 | \$ | 3,641,872 | \$ | 5,063,766 | \$ | - | \$ | - | \$ | - | \$ | 125,237 | \$ | 98,976 | \$ | 2,415 |
| NFA | -\$ | 2,104,864 | -\$ | 1,213,001 | -\$ | 367,775 | -\$ | 469,159 | \$ | - | - | 20,979 | \$ | - | -\$ | 26,008 | -s | 7,758 | -s | 183 |
| nfa ECC | \$ | 16,609,613 | \$ | 9,567,078 | \$ | 3,001,112 | \$ | 3,639,837 | \$ | - | \$ | 157,171 | \$ | - | \$ | 187,737 | \$ | 55,404 | \$ | 1,273 |
| O\&M | \$ | 3,487,411 | \$ | 2,300,014 | \$ | 569,026 | \$ | 557,408 | \$ | - | \$ | 21,331 | \$ | - | \$ | 30,272 | \$ | 9,149 | \$ | 210 |
| PNCP | \$ | 8,703,325 | \$ | 35,656,870 | \$ | 1,980,145 | \$ | 9,247,891 | \$ | - | \$ | ,163,768 | \$ | - | \$ | 385,264 | \$ | 262,830 | \$ | 6,559 |

## 2021 Cost Allocation Model

EB-2020-XXXX
Sheet $\mathbf{O S}$ Details of Allocators by Class and Account Worksheet - Application

| Uniform System of Accounts - Detail Acca |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Categorization |  |  |  |  | ${ }_{\text {Reatad }}^{1}$ | 2 | 3 | 5 | 7 | 8 | 9 |  | ${ }_{\text {Relatad }}^{1}$ | 2 | 3 | 5 | 7 |
| USoA Account \# | Accounts | Rectassified |  | Adjusted TB | Demand | Customer | Total | Residential | cs <50 | $\underset{\substack{\text { cs } \\ 2,999 \text { kw } \\ \hline}}{\text { to }}$ | $\underset{\substack{\text { GS } \\ 4,999000 \mathrm{to}}}{\text { a }}$ | Street Light | $\underset{\substack{\text { Sentinel } \\ \text { Lighting }}}{ }$ | Unmetered | Total - Demand | Residential | GS 50 | $\underset{\substack{\text { cs } \\ \text { 2,990 } \\ \text { kW }}}{\text { to }}$ | $\underset{\substack{\text { Gs } 3,0000 \text { to } \\ 4,99 \mathrm{~kW}}}{\text { a }}$ | Street Light |
| 8 | Conservation and Demand Management Expenditures and Recoveries <br> Franchises and Consents | s0 | so | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | \$0 |
| (1008 |  | S505,305 |  | so <br> so | ${ }_{\text {so }}^{50}$ | so | so so sol |  |  | $\begin{gathered} \text { so } \\ \text { so } \\ \text { so } \end{gathered}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & \text { so } \\ & \text { so } \\ & \text { so } \\ & \hline 0 \end{aligned}$ | $\begin{gathered} \text { so } \\ \text { so } \\ 50 \end{gathered}$ | so | ¢00 | so | ( ${ }_{\substack{\text { so } \\ \text { s0 }}}$ | sosososo |  |  |
| ${ }_{180551}^{1805}$ | Land Station 50 KV |  | ${ }^{\text {sin }}$ | S505, 305 | so | ${ }_{\text {so }}^{\text {so }}$ |  | $\begin{gathered} \text { so } \\ \text { s208,783 } \\ \text { s23 } \end{gathered}$ | so | ${ }_{50}$ |  |  | $\begin{aligned} & \text { S00 } \\ & \text { s00 } \end{aligned}$ |  |  |  | ¢0 |  |  |  |
| (1805-2 | Land Rights | so | 5505, ${ }_{50}$ |  | 5505, 50 | (en $\begin{aligned} & \text { so } \\ & \text { so } \\ & \text { so }\end{aligned}$ | sososocose | so | so | ¢0 |  | cos |  | $\begin{aligned} & \text { so } \\ & \text { so } \\ & \text { so } \\ & \text { so } \end{aligned}$ | $\begin{gathered} \text { so } \\ \text { so } \end{gathered}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | So | ${ }_{5}^{5}$ |  |  |
| ${ }_{\substack{18086-1 \\ 1806-2}}$ | Land Rights Station 150 kV |  | so |  | so |  |  |  |  | so |  | so | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ |  |  |  |  | so | $\begin{aligned} & \text { so } \\ & \text { so } \end{aligned}$ |  |
| $\underset{\substack{1808 \\ 1808-1}}{ }$ | Builidigs and fixtues Buidings and Fixtures $>50 \mathrm{kV}$ | 5966,190 ${ }_{\text {s0 }}$ | (5966,190) |  | so | so | ( | ¢0 | so | so | $\begin{gathered} { }_{c}^{\text {son }} \\ \hline 0 \end{gathered}$ |  | ( | so | so so so | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | (en so | so so so | sosos0 |  |
| 1080.2 |  | so | S966,100 | 5966,190505050 | S966,190 | so so | S966,190 | ${ }_{\substack{\text { S46,575 } \\ \text { so }}}^{\substack{\text { S0 }}}$ |  | $\underset{\substack{\text { S310,452 } \\ \text { so }}}{5}$ | s18,036 |  | ${ }_{50}^{5218}$ | ( | 5960,190 | so | ${ }_{\text {so }}^{\text {so }}$ | so so | sososo |  |
| ${ }^{181800-1}$ | Leasenold Imporvements $>55 \mathrm{kV}$ | so | so |  | so | so | ( ${ }_{\substack{50 \\ 50}}$ | so ${ }_{\text {so }}$ | so | so | so | so so |  | so | so | so | ( | ${ }_{\text {so }}^{\text {so }}$ | co |  |
| 1815 |  | so | ${ }_{50}$ | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |  |  |
| 1820 | Distribution Station Equipment- Normaly | \$21,937,092 | ( $521,937,092$ ) | so | so |  |  | so | so | so | so | so | so | so | so | so | so | so | so | so so |
| 1820-1 |  | so | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| $1820 \cdot 2$ | Distribution Station Equipment- Normaly | so | 521,937,092 | \% $\begin{array}{r}\text { s21,937,922 } \\ \text { s0 }\end{array}$ | \$21,937,092 | so | \$21,937,092 | ¢9,065,303 | \$4,29, 069 | 57,99,365 | \$487,536 | 597,948 | so | 5270 | \$21,937,092 |  | so | so | so | so |
|  | Distibution Staionen Eaipment- Normaly | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{1825}^{1825}$ | Storae Bater Eauipment | so | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| (1825-1 |  | ¢50 | ${ }_{\text {so }}^{\text {so }}$ | so | so | so so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 1830 |  | 533,059,811 | (530,059,811) |  | so | so | so | so | so | so | so | so |  | so |  | so | so | so |  | so |
|  | Poies Towers and Fixtues - Subtansmis | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| $\underset{\substack{1830.4 \\ 1830-5}}{ }$ | Potes | so |  |  | $\underbrace{\text { che }}_{\substack{\text { S15,631,102 } \\ 53,907,75}}$ |  |  |  |  | $\underbrace{\text { a }}_{\substack{55,960.037 \\ 51,449371}}$ | ${ }_{\substack{\text { s347,390 } \\ \text { so }}}^{\text {S }}$ | ${ }_{\substack{\text { S69,792 } \\ \text { s0 }}}$ | so | ${ }_{\substack{\text { S } \\ 50 \\ 503}}$ |  |  |  |  | ${ }_{\text {sose }}^{538}$ | ${ }_{\substack{\text { s77 } \\ \text { S37, } 189 \\ \hline 189}}$ |
| 18305 1835 | Pouss owers and fixuses - Seeondary | S21,236,408 | ( $512,236,4088)$ |  | ${ }_{\text {s, }}^{50} 5$ |  |  |  | ${ }_{\text {So }}^{\text {sig, }}$ | ${ }_{\text {s, }, 490.371}^{\text {so }}$ | ${ }_{50}$ | ${ }_{\text {so }}$ | so | s0 | ${ }_{\text {s,9, }}^{\text {sol }}$ | $\xrightarrow{51,492,6}$ | ${ }_{\text {S }}^{\text {sis }}$ | ${ }_{\text {ckis }}^{50}$ | so | ${ }_{\text {s3 }}^{50} 5$ |
| ${ }_{1835.3}$ | Suemeac onductors nid evices- | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| $1835 \cdot 4$ | Overeread Conotuctors and devices - Primay | so | \$14,865,486 | \$14,865,486 | 59,62, 566 | 55,202,920 | \$14,865,486 | \$3,92,967 | \$1,80,515 | \$3,51,078 | S214,744 | \$43,143 | so | \$119 | \$9,662,566 | \$4,459,639 | \$553,278 | \$56,184 | 5209 | 548,185 |
| 1835.5 | Overnead Conductors and devices - | so | S6,370,922 | S6,37,922 | 54,141,100 | \$2,22, 223 | s6,370,922 | \$1,768,40 | 5837,098 | \$1,555,099 | so | so | so | ${ }_{553}$ | \$4,141, 100 | \$1,58,819 | \$196,246 | \$19,632 | so | S401,826 |
| 1840 <br> 1800 <br> 180 |  | ${ }_{\text {S3,462,679 }}^{\text {s0 }}$ | ${ }_{\text {c }}^{(53,462,679)}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ 90}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | ${ }_{\text {so }}^{\text {so }}$ | so ${ }_{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | so |  | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | so | so | ${ }_{\text {so }}^{\text {so }}$ |
|  | Uudersorund Conduit Primery | so |  |  | ${ }_{\substack{\text { S1/50,519 } \\ \text { S67522 }}}^{\text {S }}$ |  | ${ }_{\substack{\text { S2 }}}^{524208375}$ |  |  |  | S35.015 | sicous | so so | Stig | ${ }_{\substack{\text { S1/50,519 } \\ \text { S675222 }}}^{\text {S }}$ | sistint | ssors | sol | S34 | ¢ 5 s7.57 |
| ${ }_{1845}^{10045}$ |  | 59,08, 374 | (s9,04, 3 , |  | so | So | so | 520 ${ }_{\text {sob }}$ | cos | ${ }_{50}$ | ${ }_{50}$ | so | so | ${ }_{\text {so }}$ | ${ }_{\text {sol }}^{\text {so }}$ |  | ${ }_{50}$ | 50 ${ }_{50}$ | ${ }_{\text {so }}$ | ${ }_{\text {S }}^{50}$ |
| $1845 \cdot 3$ | Underground Conductors and Devicess - Buk | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| $1845 \cdot 4$ | Underground Conductors and devices - Pinary | so | S5,429,024 | \$5,429,024 | \$3,528,866 | \$1,900,159 | 55,42,024 | \$1,458,272 | S690,435 | S1,285.933 | \$78,427 | \$15,756 | so | ${ }^{543}$ | \$3,52,866 | \$1,68,705 | \$202,063 | \$20,519 | 576 | \$17,598 |
| ${ }^{844.5}$ | Underground Conductirs and devices | so | \$3,619,350 | \$3,19,350 | \$2,352,577 | \$1,26,772 | 53,619,350 | \$1,004,431 | \$475,559 | 9872,557 | so | so | so | \$30 | \$2,352.577 | \$898,639 | \$111,488 | \$11,153 | so | 5228,279 |



































| 8 | 9 |  | Mscellanous | 2 | 3 | 5 | 7 | 8 9 |  |  | ${ }_{\text {Planand }}$ | 2 | 3 | 5 | 7 | 8 | 9 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ${ }_{\substack{\text { Sentinel } \\ \text { Lighing }}}^{\substack{\text { a }}}$ | Scanmetered | Total - Customer | Residential | GS 550 |  | $\underset{\substack{\text { Gs } 3,0000 \text { to } \\ 4,99 \mathrm{kN}}}{\text { a }}$ | Street Light | Sentinel | Scatereot Load | Total - Mis | Residential | GS 550 |  | GS $>3,000$ to $4,999 \mathrm{~kW}$ | Street Light | $\underset{\substack{\text { Sentinel } \\ \text { Lighting }}}{ }$ | Scanmetered | Total - A8G |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | ${ }_{\text {so }}^{50}$ | so | so | so | so | so | s0 | so | so | so | so | so | so | so | so | so | so |
| ${ }_{50}$ | so |  |  |  |  |  |  | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so so | so | so so | so so | so | so so | so so | so | so | so so | so | so | so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | ${ }_{50}$ | so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | so | ${ }_{\text {so }}$ | so | so | so | so | so | so | so |
| so | (e) | so | so | ( | so | so | (en so | so | so | ( | (en | (e) | ( | so | (eo | ( | so | (en |
| ${ }_{\text {so }}^{\text {so }}$ | so | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | so so | so | so | so so | so | so | so | so | so | so | so so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | so | s0 ${ }_{50}^{50}$ | so | so | ${ }_{\text {so }}^{50}$ | so | so | ${ }_{50}^{50}$ | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
|  |  |  |  |  |  |  |  |  |  |  | so | so |  | so | so |  |  | so |
| so | so | so | so | ${ }^{50}$ | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
|  | ${ }_{\substack{53,041 \\ 5629}}^{50}$ |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{\text {sol }}$ | ${ }_{50}$ | s2, so ${ }_{\text {sol }}$ | so | so | ${ }_{50}$ | so | ${ }_{50}$ | so | so | ${ }_{50}$ | so | so | ${ }_{50}$ | so | so | ${ }_{80}$ | so | so |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 583,545 | \$1,880 | \$5,20,290 | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| \$29,633 | 5667 | \$2,22, 823 | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| so | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | s0 | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | so | so | so | so | so | so | so | so | so |
|  |  |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{50}$ | So | s50 | so | so | so | so | so | ${ }_{50}$ | ${ }_{50}$ | ${ }_{50}$ | so | ${ }_{50}$ | ${ }_{80}$ | so | so | ${ }_{50}$ | so | ${ }_{50}$ |
| so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| \$33,512 | 5687 | \$1,900,159 | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| \$16,835 | \$379 | \$1,26,772 | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |


























## 



























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## 務 Ontario Energy Board

2021 Cost Allocation Model

Eb-2020-XXXX
EB-20200XXXX
Sheet EI Categorization Worksheet - Application

## This worksheet details how Density is derivive and how Costs are Categorized.

## Density of Utility

| Density | Number of Customers | km of Lines |
| :---: | :---: | :---: |
| 60 | 24271 | 403 |

```
Naccol
lul
```

Categorization and Demand Allocation for Distribution Assets Accounts

| USOA Ac \# | Accounts | Categorization |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  | Demand | Customer | Customer Component |
|  | Distribution Plant |  |  |  |
| ${ }^{18005}$ | Lend Land Staion 50 k | ${ }_{\text {DCP }}^{\text {TCP }}$ |  |  |
| 1 1805-2 | Land Staiton 50 kV |  |  |  |
| 1806 | Land Rights | DCP |  |  |
| ${ }^{1806-1}$ | Land Riahts Staito n . 5 kV | ${ }_{\text {TCP }}^{\text {TCP }}$ |  | \% |
| ${ }^{18088}$ | Buildings and F Fiutres | ${ }_{\text {DCP }}$ |  | ${ }_{0}^{0 \%}$ |
| 1808.1 | Builiding and Fixtures 50 kV |  |  |  |
| 1880 | dens |  |  |  |
|  | dend mpovenens |  |  |  |
| $1810-2$ | Senold Improvementis S 50 kV | DCP |  | 0\% |
| 1815 | Transomererstaion Equiument | TCP |  | \% |
|  | Nomaly Primara above 50 kV |  |  |  |
| 1820 | Premer | DCP |  | \% |
| 1820. |  | ОСР |  | \% |
| 1820-2 | Distitibuion Staion Equipment- Normaly | PNCP |  | \% |
| 0.3 |  |  | CEN |  |
| 1825 | Stereme | DCP | cen | 100\% |
|  | Storae Bateer Eguimentit 50 kV |  |  |  |
| 1830 | Pooses, Towers and F xitures | ${ }^{\text {ONCP }}$ | CCA | ${ }^{35 \%}$ |
| 1830-3 | Polos. Towers and Fixurus - |  |  |  |
| $1830 \cdot 4$ | Sole | ${ }_{\text {PNCP }}$ | ccp | ${ }_{\text {\% }}^{\substack{\text { 3\%\% }}}$ |
| 1830.5 | Poles. Towers and fixtures - Secoond |  | ccs |  |
|  | voemeara conouctors and bevices |  |  |  |
| ${ }^{1835-3}$ | (enter | всP |  | 0\% |
| 1835.4 | Overhead Conductors and Devices | PNCP | ccp | ${ }^{35 \%}$ |
| 1835.5 | Severead Conductors and devices. |  |  |  |
| 1840 | Unoderaround Conduit | ${ }_{\text {ONCP }}$ | $\stackrel{\text { cca }}{ }$ |  |
|  | Underforond Condutit Euik oivery |  | CCP |  |
| 1849.5 | Underground Condutit Secondar |  |  |  |
| 11845 | Underfround Condulctors and Devices | DNCP | CCA |  |
| 1845-3 | Underground Conductors and Devices - | cp |  | \% |
| 18454 | Underground Conductors and Devices - | PNGP | cce | 35\% |
| 6.5 | Underground Conductors and Devices - |  |  |  |
|  | Secondar |  | ccs | 35\% |
| ${ }^{1850}$ | Lene | LTNCP | ${ }_{\text {çat }}^{\text {CWCS }}$ | - 3 30\% |
| 1880 | Meters |  | ${ }_{\text {cwnc }}$ | 100\% |
|  | ar kow |  |  |  |
| 1565 |  |  | CDMPP | 100\% |
|  | Accumulated Amorrization |  |  |  |



## 

## 2021 Cost Allocation Model



$\square$

A
A

CUSTOMER 1808 STOMER 1815

103 CUSTOMER 1815 \& 182

$\frac{104}{104}$ CUSTOMER 1830 | 106 |
| :--- |
| 107 |
| 108 |
| 109 |
| 110 |
| 11 |
| 11 |
| 113 |
| 1 |

ed Asse 5005-5340

120
106 CUSTOMER 1830 \& 1835

CUSTOMER 1840 \& 1845促 1850 (13ors
Net Fixed Assets


## 为 Ontario Energy Board

## 2021 Cost Allocation Model

## EB-2020-XXXX

Sheet E4 Trial Balance Allocation Detail Worksheet - Application

> Details:
> The worksheet below details how costs are treated, categorized, and grouped

信 purposes.

| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  | Allocation Demand Related | Allocation Customer Related | $\begin{gathered} \text { Allocation } \\ \text { A\&G } \\ \text { Related } \end{gathered}$ | Allocation Misc Related |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account <br> \# | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& G ID | Misc ID | cp | ncp | non-demand | FINAL |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | CDM Expenditures and Recoveries | dp |  |  | O\&M |  |  | O\&M |  |  |  |  |  |  |
| 1608 | Franchises and Consents | Other Distribution Assets | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1805 | Land |  | dp | DDCP |  |  |  |  |  |  |  |  |  |  |  |
| 1805-1 | Land Station >50 kV |  | dp | TCP | TCP4 |  |  | TCP4 |  |  |  | TCP4 |  |  | TCP4 |
| 1805-2 | Land Station $<50 \mathrm{kV}$ |  | dp | DCP | DCP4 |  |  | DCP4 |  |  |  | DCP4 |  |  | DCP4 |
| 1806 | Land Rights |  | dp | DDCP |  |  |  |  |  |  |  |  |  |  |  |
| 1806-1 | Land Rights Station $>50 \mathrm{kV}$ |  | dp | TCP | TCP4 |  |  | TCP4 |  |  |  | TCP4 |  |  | TCP4 |
| 1806-2 | Land Rights Station <50 kV |  | dp | DCP | DCP4 |  |  | DCP4 |  |  |  | DCP4 |  |  | DCP4 |
| 1808 | Buildings and Fixtures |  | dp | DDCP |  |  |  |  |  |  |  |  |  |  |  |
| 1808-1 | $\begin{aligned} & \text { Buildings and Fixtures > } 50 \\ & \text { kV } \end{aligned}$ |  | dp | TCP | TCP4 |  |  | TCP4 |  |  |  | TCP4 |  |  | TCP4 |
| 1808-2 | $\begin{aligned} & \text { Buildings and Fixtures < } 50 \\ & \text { KV } \end{aligned}$ |  | dp | DCP | DCP4 |  |  | DCP4 |  |  |  | DCP4 |  |  | DCP4 |
| 1810 | Leasehold Improvements |  | dp | DDCP |  |  |  |  |  |  |  |  |  |  |  |
| 1810-1 | Leasehold Improvements $>50 \mathrm{kV}$ |  | dp | TCP | TCP4 |  |  | TCP4 |  |  |  | TCP4 |  |  | TCP4 |
| 1810-2 | Leasehold Improvements $<50 \mathrm{kV}$ |  | dp | DCP | DCP4 |  |  | DCP4 |  |  |  | DCP4 |  |  | DCP4 |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV |  | dp | TCP | TCP4 |  |  | TCP4 |  |  |  | TCP4 |  |  | TCP4 |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV |  | dp | DCP | DCP4 |  |  | DCP4 |  |  |  | DCP4 |  |  | DCP4 |
| 1820-1 | Distribution Station <br> Equipment - Normally <br> Primary below 50 kV (Bulk) |  | dp | DCP | DCP4 |  |  | DCP4 |  |  |  | DCP4 |  |  | DCP4 |
| 1820-2 | Distribution Station <br> Equipment - Normally <br> Primary below 50 kV (Primary) |  | dp | PNCP | PNCP4 |  |  | PNCP4 |  |  |  |  | PNCP4 |  | PNCP4 |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  | Allocation Demand Related | Allocation Customer Related | $\begin{gathered} \text { Allocation } \\ \text { A\&G } \\ \text { Related } \end{gathered}$ | Allocation Misc Related |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account \# | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& G ID | Misc ID | cp | ncp | non-demand | FINAL |
| 1820-3 | Distribution Station <br> Equipment - Normally <br> Primary below 50 kV <br> (Wholesale Meters) |  | dp |  |  | CEN |  |  | CEN |  |  |  |  |  |  |
| 1825 | Storage Battery Equipment |  | dp | DDCP |  |  |  |  |  |  |  |  |  |  |  |
| 1825-1 | Storage Battery Equipment > 50 kV |  | dp | TCP | TCP4 |  |  | TCP4 |  |  |  | TCP4 |  |  | TCP4 |
| 1825-2 | Storage Battery Equipment < 50 kV |  | dp | DCP | DCP4 |  |  | DCP4 |  |  |  | DCP4 |  |  | DCP4 |
| 1830 | Poles, Towers and Fixtures |  | dp | DDNCP |  |  |  |  |  |  |  |  |  |  |  |
| 1830-3 | Poles, Towers and Fixtures Subtransmission Bulk Delivery |  | dp | BCP | BCP4 |  |  | BCP4 |  |  |  | BCP4 |  |  | BCP4 |
| 1830-4 | Poles, Towers and Fixtures Primary |  | dp | PNCP | PNCP4 | CCP | x | PNCP4 | CCP |  |  |  | PNCP4 |  | PNCP4 |
| 1830-5 | Poles, Towers and Fixtures Secondary |  | dp | SNCP | SNCP4 | CCS | x | SNCP4 | CCS |  |  |  | SNCP4 |  | SNCP4 |
| 1835 | Overhead Conductors and Devices |  | dp | DDNCP |  |  |  |  |  |  |  |  |  |  |  |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery |  | dp | BCP | BCP4 |  |  | BCP4 |  |  |  | BCP4 |  |  | BCP4 |
| 1835-4 | Overhead Conductors and Devices - Primary |  | dp | PNCP | PNCP4 | CCP | x | PNCP4 | CCP |  |  |  | PNCP4 |  | PNCP4 |
| 1835-5 | Overhead Conductors and Devices - Secondary |  | dp | SNCP | SNCP4 | CCS | x | SNCP4 | CCS |  |  |  | SNCP4 |  | SNCP4 |
| 1840 | Underground Conduit |  | dp | DDNCP |  |  |  |  |  |  |  |  |  |  |  |
| 1840-3 | Underground Conduit - Bulk Delivery | Land and Buildings | dp | BCP | BCP4 |  |  | BCP4 |  |  |  | BCP4 |  |  | BCP4 |
| 1840-4 | Underground Conduit Primary | Land and Buildings | dp | PNCP | PNCP4 | CCP | x | PNCP4 | CCP |  |  |  | PNCP4 |  | PNCP4 |
| 1840-5 | Underground Conduit Secondary | Land and Buildings | dp | SNCP | SNCP4 | CCS | x | SNCP4 | CCS |  |  |  | SNCP4 |  | SNCP4 |
| 1845 | Underground Conductors and Devices | Land and Buildings | dp | DDNCP |  |  |  |  |  |  |  |  |  |  |  |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery | TS Primary Above 50 | dp | BCP | BCP4 |  |  | BCP4 |  |  |  | BCP4 |  |  | BCP4 |
| 1845-4 | Underground Conductors and Devices - Primary | DS | dp | PNCP | PNCP4 | CCP | x | PNCP4 | CCP |  |  |  | PNCP4 |  | PNCP4 |
| 1845-5 | Underground Conductors and Devices - Secondary | Other Distribution Assets | dp | SNCP | SNCP4 | CCS | x | SNCP4 | CCS |  |  |  | SNCP4 |  | SNCP4 |
| 1850 | Line Transformers | Poles, Wires | dp | LTNCP | LTNCP4 | CCLT | x | LTNCP4 | CCLT |  |  |  | LTNCP4 |  | LTNCP4 |
| 1855 | Services | Services and Meters | dp |  |  | cwcs |  |  | cwcs |  |  |  |  |  |  |
| 1860 | Meters | Services and Meters | dp |  |  | CWMC |  |  | CWMC |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1905 | Land | Land and Buildings | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1906 | Land Rights | Land and Buildings | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1908 | Buildings and Fixtures | General Plant | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1910 | Leasehold Improvements | General Plant | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1915 | Office Furniture and Equipment | Equipment | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1920 | Computer Equipment Hardware | IT Assets | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1925 | Computer Software | IT Assets | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1930 | Transportation Equipment | Equipment | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1935 | Stores Equipment | Equipment | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1940 | Tools, Shop and Garage Equipment | Equipment | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1945 | Measurement and Testing Equipment | Equipment | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1950 | Power Operated Equipment | Equipment | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  | $\left\|\begin{array}{c} \text { Allocation } \\ \text { Demand } \\ \text { Related } \end{array}\right\|$ | Allocation Customer Related | $\begin{array}{\|c} \text { Allocation } \\ \text { A\&G } \\ \text { Related } \end{array}$ | Allocation Misc Related |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account <br> \# | Accounts | Explanations | $\begin{array}{\|c\|} \hline \text { Grouping for } \\ \text { Sheet O1 } \\ \text { Revenue to Cost } \\ \hline \end{array}$ | Demand Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& G ID | Misc ID | cp | ncp | non-demand | FINAL |
| 1955 | Communication Equipment | Equipment | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1960 | Miscellaneous Equipment | Equipment | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1970 | Load Management Controls Customer Premises | Other Distribution Assets | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1975 | Load Management Controls Utility Premises | Other Distribution Assets | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1980 | System Supervisory <br> Equipment | Other Distribution Assets | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1990 | Other Tangible Property | Other Distribution Assets | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 1995 | Contributions and Grants Credit | Contributions and Grants | co |  | Break out | Breakout |  | Break out | Breakout |  |  |  |  |  |  |
| 2005 | Property Under Capital Leases | Other Distribution Assets | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 2010 | Electric Plant Purchased or Sold | Other Distribution Assets | gp |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 2105 | Accum. Amortization of Electric Utility Plant Property, Plant, \& Equipment | Accumulated Amortization | accum dep |  | Break out | Breakout |  | Break out | Breakout |  |  |  |  |  |  |
| 2120 | Accumulated Amortization of Electric Utility Plant Intangibles | Accumulated Amortization | accum dep |  | Break out | Breakout |  | Break out | Breakout |  |  |  |  |  |  |
| 3046 | Balance Transferred From Income | Equity | NI |  |  |  |  |  |  |  | NFA |  |  |  |  |
|  | blank row |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4080 | Distribution Services Revenue | Distribution <br> Services Revenue | CREV |  |  |  |  |  |  | CREV |  |  |  |  |  |
| 4082 | Retail Services Revenues | Other Distribution Revenue | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4084 | Service Transaction Requests (STR) Revenues | Other Distribution Revenue | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4086 | SSS Admin Charge | Other Distribution Revenue | mi |  |  |  |  |  |  |  | CCA |  |  |  |  |
| 4090 | Electric Services Incidental to Energy Sales | Other Distribution Revenue |  |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4205 | Interdepartmental Rents | Other Distribution Revenue | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4210 | Rent from Electric Property | Other Distribution Revenue | mi |  |  |  |  |  |  |  | POLE |  |  |  |  |
| 4215 | Other Utility Operating Income | Other Distribution Revenue | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4220 | Other Electric Revenues | Other Distribution Revenue | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4225 | Late Payment Charges | Late Payment Charges | mi |  |  |  |  |  |  |  | LPHA |  |  |  |  |
| 4235 | Miscellaneous Service Revenues | Specific Service Charges | mi |  |  |  |  |  |  |  |  |  |  |  |  |
| 4235-1 | Account Set Up Charges | Specific Service Charges | mi |  |  |  |  |  |  |  | CWNB |  |  |  |  |
| 4235-90 | Miscellaneous Service Revenues - Residual | Specific Service Charges | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4240 | Provision for Rate Refunds | Other Distribution Revenue | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4245 | Government Assistance Directly Credited to Income | Other Distribution Revenue | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4305 | Regulatory Debits | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4310 | Regulatory Credits | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4315 | Revenues from Electric Plant Leased to Others | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  | $\begin{gathered} \text { Allocation } \\ \text { Demand } \\ \text { Related } \end{gathered}$ | Allocation Customer Related | $\begin{gathered} \text { Allocation } \\ \text { A\&G } \\ \text { Related } \end{gathered}$ | Allocation Misc Related |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& G ID | Misc ID | cp | ncp | non-demand | FINAL |
| 4320 | Expenses of Electric Plant Leased to Others | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4325 | Revenues from Merchandise, Jobbing, Etc. | Other Income \& Deductions | mi |  |  |  |  |  |  |  | O\&M |  |  |  |  |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4335 | Profits and Losses from Financial Instrument Hedges | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4340 | Profits and Losses from Financial Instrument Investments | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4345 | Gains from Disposition of Future Use Utility Plant | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4350 | Losses from Disposition of Future Use Utility Plant | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4355 | Gain on Disposition of Utility and Other Property | Other Income \& Deductions | mi |  |  |  |  |  |  |  | O\&M |  |  |  |  |
| 4360 | Loss on Disposition of Utility and Other Property | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4365 | Gains from Disposition of Allowances for Emission | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4370 | Losses from Disposition of Allowances for Emission Revenues from Non-Utility | Other Income \& Deductions <br>  | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4375 | Revenues from Non-Utility Operations | Other Income \& Deductions | mi |  |  |  |  |  |  |  | O\&M |  |  |  |  |
| 4380 | Expenses of Non-Utility Operations | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4390 | Miscellaneous NonOperating Income | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4395 | Rate-Payer Benefit Including Interest | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4398 | Foreign Exchange Gains and Losses, Including <br> Amortization | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4405 | Interest and Dividend Income | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4415 | Equity in Earnings of Subsidiary Companies | Other Income \& Deductions | mi |  |  |  |  |  |  |  | OM\&A |  |  |  |  |
| 4705 | Power Purchased | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | CEN EWMP |  |  |  |  |  |
| 4708 | Charges-WMS | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | CEN EWMP |  |  |  |  |  |
| 4710 | Cost of Power Adjustments | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | CEN EWMP |  |  |  |  |  |
| 4712 | Charges-One-Time | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | CEN EWMP |  |  |  |  |  |
| 4714 | Charges-NW | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | CEN |  |  |  |  |  |
| 4715 | System Control and Load Dispatching | Other Power Supply Expenses | cop |  |  |  |  |  |  | CEN EWMP |  |  |  |  |  |
| 4716 | Charges-CN | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | CEN |  |  |  |  |  |
| 4730 | Rural Rate Assistance Expense | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | CEN EWMP |  |  |  |  |  |


| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  | $\left\|\begin{array}{c} \text { Allocation } \\ \text { Demand } \\ \text { Related } \end{array}\right\|$ | Allocation Customer Related | Allocation A\&G Related | $\begin{array}{\|c\|} \text { Allocation } \\ \text { Misc } \\ \text { Related } \end{array}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account <br> \# | Accounts | Explanations | Grouping for <br> Sheet O1 <br> Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& G ID | Misc ID | cp | ncp | non-demand | FINAL |
| 4750 | Charges-LV | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | CEN |  |  |  |  |  |
| 4751 | Charges - Smart Metering Entity | Power Supply Expenses (Working Capital) | cop |  |  | 4751 C |  |  | 4751 C |  |  |  |  |  |  |
| 5005 | Operation Supervision and Engineering | Operation (Working Capital) | di | 1815-1855 D | 1815-1855 [ | 1815-1855 C | $x$ | 1815-1855 | 1815-1855 C |  |  |  |  | 1815-1855 D | 1815-1855 D |
| 5010 | Load Dispatching | Operation (Working Capital) | di | 1815-1855 D | 1815-1855 [ | 1815-1855 C | $x$ | 1815-1855 | 1815-1855 C |  |  |  |  | 1815-1855 D | 1815-1855 D |
| 5012 | Station Buildings and Fixtures Expense | Operation (Working Capital) | di | 1808 D | 1808 D | 1808 C |  | 1808 D | 1808 C |  |  |  |  | 1808 D | 1808 D |
| 5014 | Transformer Station <br> Equipment - Operation Labour | Operation (Working Capital) | di | 1815 D | 1815 D | 1815 C |  | 1815 D | 1815 C |  |  |  |  | 1815 D | 1815 D |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses | Operation (Working Capital) | di | 1815 D | 1815 D | 1815 C |  | 1815 D | 1815 C |  |  |  |  | 1815 D | 1815 D |
| 5016 | Distribution Station <br> Equipment - Operation <br> Labour | Operation (Working Capital) | di | 1820 D | 1820 D | 1820 C |  | 1820 D | 1820 C |  |  |  |  | 1820 D | 1820 D |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses | Operation (Working Capital) | di | 1820 D | 1820 D | 1820 C |  | 1820 D | 1820 C |  |  |  |  | 1820 D | 1820 D |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour | Operation (Working Capital) | di | 830 \& 1835 | 30 \& 1835 | 1830 \& 1835 C | x | 830 \& 1835 | 1830 \& 1835 C |  |  |  |  | 1830 \& 1835 | 1830 \& 1835 D |
| 5025 | Overhead Distribution Lines \& Feeders - Operation Supplies and Expenses | Operation (Working Capital) | di | 830 \& 1835 | 30 \& 1835 | 1830 \& 1835 | x | 830 \& 1835 | 1830 \& 1835 C |  |  |  |  | 1830 \& 1835 | 1830 \& 1835 D |
| 5030 | Overhead Subtransmission Feeders - Operation | Operation (Working Capital) | di | 830 \& 1835 | 830 \& 1835 | 1830 \& 1835 |  | 830 \& 1835 | 1830 \& 1835 C |  |  |  |  | 1830 \& 1835 | 1830 \& 1835 D |
| 5035 | Overhead Distribution Transformers- Operation | Operation (Working Capital) | di | 1850 D | 1850 D | 1850 C | x | 1850 D | 1850 C |  |  |  |  | 1850 D | 1850 D |
| 5040 | Underground Distribution Lines and Feeders Operation Labour | Operation (Working Capital) | di | 840 \& 1845 | 840 \& 1845 | 1840 \& 1845 | x | 840 \& 1845 | 1840 \& 1845 C |  |  |  |  | 1840 \& 1845 | 1840 \& 1845 D |
| 5045 | Underground Distribution Lines \& Feeders - Operation Supplies \& Expenses | Operation (Working Capital) | di | 840 \& 1845 | 840 \& 1845 | 1840 \& 1845 | x | 840 \& 1845 | 1840 \& 1845 C |  |  |  |  | 1840 \& 1845 | 1840 \& 1845 D |
| 5050 | Underground Subtransmission Feeders Operation | Operation (Working Capital) | di | 840 \& 1845 | 840 \& 1845 | 1840 \& 1845 |  | 840 \& 1845 | 1840 \& 1845 C |  |  |  |  | 1840 \& 1845 | 1840 \& 1845 D |
| 5055 | Underground Distribution Transformers - Operation | Operation (Working Capital) | di | 1850 D | 1850 D | 1850 C | x | 1850 D | 1850 C |  |  |  |  | 1850 D | 1850 D |
| 5065 | Meter Expense | $\begin{aligned} & \text { Operation (Working } \\ & \text { Capital) } \end{aligned}$ | cu |  |  | CWMC |  |  | CWMC |  |  |  |  |  |  |
| 5070 | Customer Premises Operation Labour | Operation (Working Capital) | cu |  |  | CCA |  |  | CCA |  |  |  |  |  |  |
| 5075 | Customer Premises Materials and Expenses | Operation (Working Capital) | cu |  |  | CCA |  |  | CCA |  |  |  |  |  |  |
| 5085 | Miscellaneous Distribution Expense | Operation (Working Capital) | di | 1815-1855 D | 1815-1855 [ | 1815-1855 C | x | 1815-1855 | 1815-1855 C |  |  |  |  | 1815-1855 D | 1815-1855 D |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | Operation (Working Capital) | di | 840 \& 1845 | 840 \& 1845 | 1840 \& 1845 C | x | 840 \& 1845 | 1840 \& 1845 C |  |  |  |  | 1840 \& 1845 | 1840 \& 1845 D |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid | Operation (Working Capital) | di | 830 \& 1835 | 830 \& 1835 | 1830 \& 1835 | x | 830 \& 1835 | 1830 \& 1835 C |  |  |  |  | 1830 \& 1835 | 1830 \& 1835 D |
| 5096 | Other Rent | Operation (Working Capital) | di |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5105 | Maintenance Supervision and Engineering | Maintenance (Working Capital) | di | 1815-1855 D | 1815-1855 [ | 1815-1855 C | x | 1815-1855 | 1815-1855 C |  |  |  |  | 1815-1855 D | 1815-1855 D |



| Uniform System of Accounts Detail Accounts: |  |  |  |  | Classification and Allocation |  |  | Allocation Demand Related | Allocation Customer Related | Allocation A\&G Related | $\begin{gathered} \text { Allocation } \\ \text { Misc } \\ \text { Related } \end{gathered}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account | Accounts | Explanations | Grouping for Sheet O1 Revenue to Cost | Demand Grouping Indicator | Demand | Customer | Joint | Demand ID | Customer ID | A \& G ID | Misc ID | cp | ncp | non-demand | FINAL |
| 5425 | Miscellaneous Customer Service and Informational Expenses | $\begin{aligned} & \text { Community } \\ & \text { Relations (Working } \\ & \text { Capital) } \end{aligned}$ | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5505 | Supervision | Other Distribution Expenses | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5510 | Demonstrating and Selling Expense | Other Distribution Expenses | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5515 | Advertising Expense | Advertising Expenses | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5520 | Miscellaneous Sales Expense | Other Distribution Expenses | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5605 | Executive Salaries and Expenses | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5610 | Management Salaries and Expenses | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5615 | General Administrative Salaries and Expenses | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5620 | Office Supplies and Expenses | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5625 | Administrative Expense Transferred Credit | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5630 | Outside Services Employed | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5635 | Property Insurance | Insurance Expense (Working Capital) | ad |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 5640 | Injuries and Damages | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5645 | Employee Pensions and Benefits | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5650 | Franchise Requirements | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5655 | Regulatory Expenses | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5660 | General Advertising <br> Expenses | Advertising Expenses | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5665 | Miscellaneous General Expenses | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5670 | Rent | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5675 | Maintenance of General Plant | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5680 | Electrical Safety Authority Fees | Administrative and General Expenses (Working Capital) | ad |  |  |  |  |  |  | O\&M |  |  |  |  |  |
| 5685 | Independent Market Operator Fees and Penalties | Power Supply Expenses (Working Capital) | cop |  |  |  |  |  |  | NFA ECC |  |  |  |  |  |
| 5705 | Amortization Expense - <br> Property, Plant, and Equipment | Amortization of Assets | dep | PRORATED | Break out | Breakout |  |  | Breakout |  |  |  |  | PRORATED | PRORATED |


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

## 2021 Cost Allocation Model

## EB-2020-XXXX

Sheet E5 Reconciliation Worksheet - Application
Details: The worksheet below shows reconciliation of costs included and excluded in the Trial Balance

| $\underset{\text { Account }}{\text { USoA }}$ | Accounts | Financial Statement | $\substack{\text { Financial Statement- } \\ \text { Asset Break Out includes } \\ \text { Acc Dep and oontributed } \\ \text { Capital }}$ | Adjusted TB | Excluded from coss | Excluded | Included | Balance in 05 | Difference | Balance in O4 Summary | Difference |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1608 | Franchises and Consents | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1805 | Land |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1805-1 | Land Station $>50 \mathrm{kV}$ |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1805-2 | Land Station < 50 kV |  | \$505,305 | \$505,305 |  | \$0 | \$505,305 | \$505,305 | \$0 | \$505,305 | \$0 |
| 1806 | Land Rights |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1806-1 | Land Rights Station $>50 \mathrm{kV}$ |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1806-2 | Land Rights Station < 50 kV |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1808 | Buildings and Fixtures |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1808-1 | Buildings and Fixtures $>50 \mathrm{kV}$ |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1808-2 | Buildings and Fixtures < 50 KV |  | \$966,190 | \$966,190 |  | \$0 | \$966,190 | \$966,190 | \$0 | \$966,190 | \$0 |
| 1810 | Leasehold Improvements |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1810-1 | Leasehold Improvements >50 kV |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1810-2 | Leasehold Improvements < 50 kV |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1815 | Transformer Station Equipment - Normally |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | Distribution Station Equipment - Normally |  |  |  |  |  |  |  |  |  |  |
| 1820-1 | Primary below 50 kV (Bulk) |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) |  | \$21,937,092 | \$21,937,092 |  | \$0 | \$21,937,092 | \$21,937,092 | \$0 | \$21,937,092 | \$0 |
|  | Distribution Station Equipment - Normally |  |  |  |  |  |  |  |  |  |  |
| 1820-3 | Primary below 50 kV (Wholesale Meters) |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1825 | Storage Battery Equipment |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1825-1 | Storage Battery Equipment > 50 kV |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1825-2 | Storage Battery Equipment <50 kV |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1830 | Poles, Towers and Fixtures |  | \$0 | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery |  |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1830-4 | Poles, Towers and Fixtures - Primary |  | \$24,047,849 | \$24,047,849 |  | \$0 | \$24,047,849 | \$24,047,849 | \$0 | \$24,047,849 | \$0 |


| $\left\lvert\, \begin{aligned} & 1830-5 \\ & 1835 \end{aligned}\right.$ | Poles, Towers and Fixtures - Secondary |
| :---: | :---: |
|  | Overhead Conductors and Devices |
|  | Overhead Conductors and Devices - |
| 1835-3 | Subtransmission Bulk Delivery |
| 1835-4 | Overhead Conductors and Devices - Primary Overhead Conductors and Devices - |
| 1835-5 | Secondary |
| 1840 | Underground Conduit |
| 1840-3 | Underground Conduit - Bulk Delivery |
| 1840-4 | Underground Conduit - Primary |
| 1840-5 | Underground Conduit - Secondary |
| 1845 | Underground Conductors and Devices |
|  | Underground Conductors and Devices - Bulk |
| 1845-3 | Delivery |
|  | Underground Conductors and Devices - |
| 1845-4 | Primary |
|  | Underground Conductors and Devices - |
| 1845-5 | Secondary |
| 1850 | Line Transformers |
| 1855 | Services |
| 1860 | Meters |
| 1905 | Land |
| 1906 | Land Rights |
| 1908 | Buildings and Fixtures |
| 1910 | Leasehold Improvements |
| 1915 | Office Furniture and Equipment |
| 20 | Computer Equipment - Hardware |
| 1925 | Computer Software |
| 1930 | Transportation Equipment |
| 1935 | Stores Equipment |
| 1940 | Tools, Shop and Garage Equipment |
| 1945 | Measurement and Testing Equipment |
| 1950 | Power Operated Equipment |
| 1955 | Communication Equipment |
| 1960 | Miscellaneous Equipment |
| 197 | Load Management Controls - Customer Premises |
| 1975 | Load Management Controls - Utility Premises |
| 1980 | System Supervisory Equipment |
| 1990 | Other Tangible Property |
| 1995 | Contributions and Grants - Credit |
| 2005 | Property Under Capital Leases |
| 2010 | Electric Plant Purchased or Sold |
| 2105 | Accum. Amortization of Electric Utility Plant Property, Plant, \& Equipment |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles |
| 3046 | Balance Transferred From Income |
|  | blank row |
| 4080 | Distribution Services Revenue |
| 4082 | Retail Services Revenues |
| 4084 | Service Transaction Requests (STR) |
|  | Revenues |
| 408 | sss Admin Charge |
| 4090 | Electric Services Incidental to Energy Sales |
| 4205 | Interdepartmental Rents |



| 4210 | Rent from Electric Property |
| :---: | :---: |
| 15 | Other Utility Operating Income |
| 4220 | Other Electric Revenues |
| 4225 | Late Payment Charges |
| 4235 | Miscellaneous Service Revenues |
| 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 |
| 4325 | Revenues from Merchandise, Jobbing, Etc. |
| 330 | Costs and Expenses of Merchandising, Jobbing, Etc. |
| 4335 | Profits and Losses from Financial Instrument Hedges |
| 4340 | Profits and Losses from Financial Instrument Investments |
| 45 | Gains from Disposition of Future Use Utility Plant |
| 4350 | Losses from Disposition of Future Use Utility Plant |
| 355 | 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 |
| 4380 | Expenses of Non-Utility Operations |
| 4390 | Miscellaneous Non-Operating Income |
| 4395 | Rate-Payer Benefit Including Interest |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization |
| 05 | Interest and Dividend Income |
| 4415 | Equity in Earnings of Subsidiary Companies |
| 4705 | Power Purchased |
| 4708 | Charges-WMS |
| 4710 | Cost of Power Adjustments |
| 4712 | Charges-One-Time |
| 4714 | Charges-NW |
| 4715 | System Control and Load Dispatching |
| 4716 | Charges-CN |
| 4730 | Rural Rate Assistance Expense |
| 4750 | Charges-LV |
| 4751 | Charges - Smart Metering Entity |
| 5005 | Operation Supervision and Engineering |
| 5010 | Load Dispatching |
| 5012 | Station Buildings and Fixtures Expen |
| 5014 | Transformer Station Equipment - Operation |
| 5015 | Transformer Station Equipment - Operation |
|  | Supplies and Expenses |

$(\$ 499,198)$
$\$ 0$
$\$ 0$
$(\$ 150,473)$
$\$ 0$
$\$ 0$
$(\$ 116,593)$
$\$ 0$
$\$ 0$
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$\$ 0$
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| 5016 | trib |
| :---: | :---: |
|  | Labour |
| 5017 | Distribution Station Equipment－Operatio Supplies and Expenses |
| 5020 | Overhead Distribution Lines and Feeders－ Operation Labour |
| 5025 | Overhead Distribution Lines \＆Feeders－ Operation Supplies and Expenses |
| 5030 | Overhead Subtransmission Feeders－ Operation |
| 5035 | Overhead Distribution Transformers－ Operation |
| 5040 | Underground Distribution Lines and Feeders Operation Labour |
| 5045 | Underground Distribution Lines \＆Feeders－ Operation Supplies \＆Expenses |
| 5050 | Underground Subtransmission Feeders－ Operation |
| 5055 | Underground Distribution Transformers－ Operation |
| 5065 | Meter Expense |
| 5070 | Customer Premises－Operation Labour |
| 5075 | Customer Premises－Materials and Expenses |
| 5085 | Miscellaneous Distribution Expense |
| 5090 | Underground Distribution Lines and Feeders Rental Paid |
| 5095 | Overhead Distribution Lines and Feeders－ Rental Paid |
| 5096 | Other Rent |
| 5105 | Maintenance Supervision and Engineering |
| 5110 | Maintenance of Buildings and Fixtures－ Distribution Stations |
| 5112 | Maintenance of Transformer Station Equipment |
| 5114 | Maintenance of Distribution Station Equipment |
| 5120 | Maintenance of Poles，Towers and Fixtures |
| 5125 | Maintenance of Overhead Conductors and Devices |
| 5130 | Maintenance of Overhead Services |
| 5135 | Overhead Distribution Lines and Feeders－ Right of Way |
| 45 | Maintenance of Underground Conduit |
| 5150 | Maintenance of Underground Conductors and Devices |
| 5155 | Maintenance of Underground Services |
| 5160 | Maintenance of Line Transformers |
| 5175 | Maintenance of Meters |
| 5305 | Supervision |
| 5310 | Meter Reading Expense |
| 5315 | Customer Billing |
| 5320 | Collecting |
| 5325 | Collecting－Cash Over and Short |
| 5330 | Collection Charges |
| 5335 | Bad Debt Expense |


| \＄2，360 | \＄2，360 |
| :---: | :---: |
| \＄311 | \＄311 |
| \＄15，204 | \＄15，204 |
| \＄0 | \＄0 |
| \＄2，229 | \＄2，229 |
| \＄208 | \＄208 |
| \＄18，477 | \＄18，477 |
| \＄155，875 | \＄155，875 |
| \＄288 | \＄288 |
| \＄0 | \＄0 |
| \＄345，715 | \＄345，715 |
| \＄0 | \＄0 |
| \＄0 | \＄0 |
| $(\$ 62,885)$ | $(\$ 62,885)$ |
| \＄85 | \＄85 |
| \＄65，494 | \＄65，494 |
| \＄612 | \＄612 |
| \＄0 | \＄0 |
| \＄92，517 | \＄92，517 |
| \＄0 | \＄0 |
| \＄229，171 | \＄229，171 |
| \＄160，521 | \＄160，521 |
| \＄350，240 | \＄350，240 |
| \＄414，607 | \＄414，607 |
| \＄775，487 | \＄775，487 |
| \＄1，289 | \＄1，289 |
| \＄102，784 | \＄102，784 |
| \＄191，393 | \＄191，393 |
| \＄275，722 | \＄275，722 |
| \＄19，455 | \＄19，455 |
| \＄0 | \＄0 |
| \＄301，580 | \＄301，580 |
| \＄541，962 | \＄541，962 |
| \＄284，632 | \＄284，632 |
| \＄0 | \＄0 |
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| \＄0 | \＄311 |
| \＄0 | \＄15，204 |
| \＄0 | \＄0 |
| \＄0 | \＄2，229 |
| \＄0 | \＄208 |
| \＄0 | \＄18，477 |
| \＄0 | \＄155，875 |
| \＄0 | \＄288 |
| \＄0 | \＄0 |
| \＄0 | \＄345，715 |
| \＄0 | \＄0 |
| \＄0 $\$ 0$ | $\begin{array}{r} \$ 0 \\ (\$ 62,885) \end{array}$ |
| \＄0 | \＄85 |
| \＄0 | \＄65，494 |
| \＄0 | \＄612 |
| \＄0 | \＄0 |
| \＄0 | \＄92，517 |
| \＄0 | \＄0 |
| \＄0 | \＄229，171 |
| \＄0 | \＄160，521 |
| \＄0 | \＄350，240 |
| \＄0 | \＄414，607 |
| \＄0 | \＄775，487 |
| \＄0 | \＄1，289 |
| \＄0 | \＄102，784 |
| \＄0 | \＄191，393 |
| \＄0 | \＄275，722 |
| \＄0 | \＄19，455 |
| \＄0 | \＄0 |
| \＄0 | \＄301，580 |
| \＄0 | \＄541，962 |
| \＄0 | \＄284，632 |
| \＄0 | \＄0 |
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|  | 咸琞 | 感明 | 的㐌 | ¢88 |  |  | 방 | 晹㫨 |  | 방 | ¢888 | 방 | 明 | 방 | 感 | 8 | 娦 | ¢88 |
|  |  |  |  |  | $\begin{aligned} & \text { G. } \\ & \stackrel{N}{0} \\ & \stackrel{y y}{*} \end{aligned}$ |  | 㭡 |  |  | 堸 |  | $\begin{aligned} & \stackrel{\leftrightarrow}{\infty} \\ & \stackrel{\infty}{\infty} \\ & \stackrel{\rightharpoonup}{2} \end{aligned}$ | 管 | $\begin{aligned} & \stackrel{N}{N} \\ & \underset{\sim}{*} \end{aligned}$ |  | $\begin{aligned} & \underset{\sim}{N} \\ & \underset{\sim}{N} \\ & \hline \end{aligned}$ | $\stackrel{\text { ® }}{3}$ | 畾 |


| 5405 | Supervision | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5410 | Community Relations - Sundry | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5415 | Energy Conservation | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5420 | Community Safety Program | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5425 | Miscellaneous Customer Service and Informational Expenses | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | O |  | \$0 |
| 5505 | Supervision | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 $\$ 0$ |
| 5510 | Demonstrating and Selling Expense | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5515 | Advertising Expense | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5520 | Miscellaneous Sales Expense | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5605 | Executive Salaries and Expenses | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5610 | Management Salaries and Expenses | \$1,073,925 |  | \$1,073,925 |  | \$0 | \$1,073,925 | \$1,073,925 | \$0 | \$1,073,925 | \$0 |
| 5615 | General Administrative Salaries and Expenses | \$711,100 |  | \$711,100 |  | \$0 | \$711,100 | \$711,100 | \$0 | \$711,100 | \$0 |
| 5620 | Office Supplies and Expenses | \$4,317 |  | \$4,317 |  | \$0 | \$4,317 | \$4,317 | \$0 | \$4,317 | \$0 |
| 5625 | Administrative Expense Transferred Credit | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5630 | Outside Services Employed | \$337,093 |  | \$337,093 |  | \$0 | \$337,093 | \$337,093 | \$0 | \$337,093 | \$0 |
| 5635 | Property Insurance | \$127,699 |  | \$127,699 |  | \$0 | \$127,699 | \$127,699 | \$0 | \$127,699 | \$0 |
| 5640 | Injuries and Damages | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5645 | Employee Pensions and Benefits | \$552,694 |  | \$552,694 |  | \$0 | \$552,694 | \$552,694 | \$0 | \$552,694 | \$0 |
| 5650 | Franchise Requirements | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5655 | Regulatory Expenses | \$280,046 |  | \$280,046 |  | \$0 | \$280,046 | \$280,046 | \$0 | \$280,046 | \$0 |
| 5660 | General Advertising Expenses | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5665 | Miscellaneous General Expenses | \$136,614 |  | \$136,614 |  | \$0 | \$136,614 | \$136,614 | \$0 | \$136,614 | \$0 |
| 5670 | Rent | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5675 | Maintenance of General Plant | \$359,929 |  | \$359,929 |  | \$0 | \$359,929 | \$359,929 | \$0 | \$359,929 | \$0 |
| 5680 | Electrical Safety Authority Fees | \$12,258 |  | \$12,258 |  | \$0 | \$12,258 | \$12,258 | \$0 | \$12,258 | \$0 |
| 5685 | Independent Market Operator Fees and Penalties | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5705 | Amortization Expense - Property, Plant, and Equipment | \$3,300,586 |  | \$3,300,586 |  | \$0 | \$3,300,586 | \$3,300,586 | \$0 | \$3,300,586 | \$0 |
| 5710 | Amortization of Limited Term Electric Plant | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5715 | Amortization of Intangibles and Other Electric Plant | \$47,524 |  | \$47,524 |  | \$0 | \$47,524 | \$47,524 | \$0 | \$47,524 | \$0 |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5735 | Amortization of Deferred Development Costs | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5740 | Amortization of Deferred Charges | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6005 | Interest on Long Term Debt | \$1,112,823 |  | \$1,112,823 |  | \$0 | \$1,112,823 | \$1,112,823 | \$0 | \$1,112,823 | \$0 |
| 6105 | Taxes Other Than Income Taxes | \$96,944 |  | \$96,944 |  | \$0 | \$96,944 | \$96,944 | \$0 | \$96,944 | \$0 |
| 6110 | Income Taxes | (\$0) |  | (\$0) |  | \$0 | (\$0) | (\$0) | \$0 | (\$0) | \$0 |
| 6205-1 | Sub-account LEAP funding | \$18,823 |  | \$18,823 |  | \$0 | \$18,823 | \$18,823 | \$0 | \$18,823 | \$0 |
| 6210 | Life Insurance | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6215 | Penalties | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6225 | Other Deductions | \$0 |  | \$0 |  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | Total | (\$23,085,263) | \$155,404,102 | \$132,318,839 | Control | $\begin{array}{r} \$ 0 \\ \hline \$ 132,318,839 \end{array}$ | \$132,318,839 | \$132,318,839 | \$0 | \#\#\#\#\#\#\#\#\#\#\# | \$0 |


| 1808 | \$ | 150,395 | \$ | - | \$ | - | \$ | 150,395 | \$ | 150,395 | \$ | - | \$ | 150,395 | \$ | - |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1815 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| 1820 | \$ | 231,842 | \$ | - | \$ |  | \$ | 231,842 | \$ | 231,842 | \$ | - | \$ | 231,842 | \$ |  |
| 1830 | \$ | 160,521 | \$ | - | \$ | - | \$ | 160,521 |  | 160,521 | \$ | - | \$ | 160,521 | \$ | - |
| 1835 | \$ | 350,240 | \$ | - | \$ | - | \$ | 350,240 | \$ | 350,240 | \$ | - | \$ | 350,240 | \$ | - |
| 1840 | \$ | 1,289 | \$ | - | \$ | - | \$ | 1,289 | \$ | 1,289 | \$ | - | \$ | 1,289 | \$ | - |
| 1845 | \$ | 102,784 | \$ | - | \$ | - | \$ | 102,784 | \$ | 102,784 | \$ | - | \$ | 102,784 | \$ | - |
| 1850 | \$ | 275,930 | \$ | - | \$ | - | \$ | 275,930 | \$ | 275,930 | \$ | - | \$ | 275,930 | \$ | - |
| 1855 | \$ | 606,000 | \$ | - | \$ | - | \$ | 606,000 | \$ | 606,000 | \$ | - | \$ | 606,000 | \$ | - |
| 1860 | \$ | 19,455 | \$ | - | \$ | - | \$ | 19,455 | \$ | 19,455 | \$ | - | \$ | 19,455 | \$ | - |
| 1815-1855 | \$ | 364,167 | \$ | - | \$ | - | \$ | 364,167 | \$ | 364,167 | \$ | - | \$ | 364,167 | \$ | - |
| 1830 \& 1835 | \$ | 858,414 | \$ | - | \$ | - | \$ | 858,414 | \$ | 858,414 | \$ | - | \$ | 858,414 | \$ | - |
| 1840 \& 1845 | \$ | 174,725 | \$ | - | \$ | - | \$ | 174,725 | \$ | 174,725 | \$ | - | \$ | 174,725 | \$ | - |
| BCP | \$ |  | \$ | - | \$ | - | \$ | - | \$ |  | \$ | - | \$ |  | \$ | - |
| BDHA | \$ | 200,000 | \$ | - | \$ | - | \$ | 200,000 | \$ | 200,000 | \$ | - | \$ | 200,000 | \$ | - |
| Break Out | \$ | (81,433,519) | \$ | - | \$ | - | \$ | (81,433,519) | \$ | $(81,433,519)$ | \$ | - | \$ | $(81,433,519)$ | \$ |  |
| CCA | \$ |  | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| CDMPP | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | s | - | \$ | - | \$ | - |
| CEN | \$ | 6,856,547 | \$ | - | \$ | - | \$ | 6,856,547 | \$ | 6,856,547 | \$ | - | \$ | 6,856,547 | \$ | - |
| CEN EWMP | \$ | 58,962,339 | \$ | - | \$ | - | \$ | 58,962,339 | \$ | 58,962,339 | \$ | - | \$ | 58,962,339 | \$ |  |
| CREV | \$ | $(13,871,181)$ | \$ | - | \$ | - | \$ | $(13,871,181)$ | \$ | $(13,871,181)$ | \$ | - | \$ | $(13,871,181)$ | \$ | - |
| cwcs | \$ | 24,599,983 | \$ | - | \$ | - | \$ | 24,599,983 | \$ | 24,599,983 | \$ | - | \$ | 24,599,983 | \$ | - |
| cWmc | \$ | 6,928,871 | \$ | - | \$ | - | \$ | 6,928,871 | \$ | 6,928,871 | \$ | - | \$ | 6,928,871 | \$ | - |
| CWMR | \$ | 301,580 | \$ | - | \$ | - | \$ | 301,580 | \$ | 301,580 | \$ | - | \$ | 301,580 | \$ | - |
| cwns | \$ | 802,021 | \$ | - | \$ | - | \$ | 802,021 | \$ | 802,021 | \$ | - | \$ | 802,021 | \$ | - |
| DCP | \$ | 1,471,495 | \$ | - | \$ | - | \$ | 1,471,495 | \$ | 1,471,495 | \$ | - | \$ | 1,471,495 | \$ | - |
| LPHA | \$ | $(150,473)$ | \$ | - | \$ |  | \$ | $(150,473)$ | \$ | $(150,473)$ | \$ | - | \$ | $(150,473)$ | \$ | - |
| LTNCP | \$ | 20,523,191 | \$ | - | \$ | - | \$ | 20,523,191 | \$ | 20,523,191 | \$ | - | \$ | 20,523,191 | \$ | - |
| NFA | \$ | (2,104,864) | \$ | - | \$ | - | \$ | (2,104,864) | \$ | (2,104,864) | \$ | - | \$ | $(2,104,864)$ | \$ | - |
| NFA ECC | \$ | 16,609,613 | + | - | \$ | - | \$ | 16,609,613 | \$ | 16,609,613 | S | - | \$ | 16,609,613 | \$ | - |
| O\&M | \$ | 3,487,411 | \$ | - | \$ | - | \$ | 3,487,411 | \$ | 3,487,411 | \$ | - | \$ | 3,487,411 | \$ | - |
| PNCP | \$ | 68,703,325 | \$ | - | \$ | - | \$ | 68,703,325 | \$ | 68,703,325 | \$ | - | \$ | 68,703,325 | \$ | - |
| SNCP | \$ | 17,041,038 | \$ | - | \$ | - | \$ | 17,041,038 | \$ | 17,041,038 | \$ | - | \$ | 17,041,038 | \$ | - |
| TCP | \$ |  | \$ | - | \$ | - | \$ | - | \$ |  | \$ | - | \$ |  | \$ | - |
| Total | \$ | 132,223,138 | \$ | - | \$ | - | \$ | 132,223,138 | \$ | 132,223,138 | \$ | - | \$ | 132,223,138 | \$ | - |

## 2021 Cost Allocation Model

## Sheet E5 Reconciliation Worksheet - Application

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

OPTION \#1 -Detailed
Step 1: Save this file as "LDCname_Detailed_CA_model_RUN\#.xls"
Step 2: Print and submit sheets $16,18, \mathrm{O} 1$, and O 2 within Exhibit 7 of the application
OPTION \#2 -Rolled Up (Note that the rolled-up version is no longer required in a COS filing.)
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"


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

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

[^1]:    Maintenance (Working Capital) Maintenance (Working Capital) Maintenance (Working Capital)
    Non-Distribution Expenses
    Non-Distribution Expenses
    Non-Distribution Expenses
    Maintenance (Working Capita)
    Maintenance (Working Cap
    Non-Distribution Expenses
    Non-Distribution Expenses
    Non-Distribution Expenses
    Non-Distribution Expenses
    Non-Distribution Expenses
    Non-Distribution Expenses
    Other Power Supply Expense
    Other Power Supply Expense
    Other Power Supply Expenses
    Billing and Collection (Working Capital) Billing and Collection (Working Capital)
    Billing and Collection (Working Capital) Billing and Collection (Working Capital) illing and Collection (Working Capital) Billing and Collection (Working Capital) Bad Debt Expense (Working Capital) Billing and Collection (Working Capital) Community Relations (Working Capital) Community Relations - CDM (Working Capital) community Relations (Working Capital)
    Community Relations (Working Capital)
    other Distribution Expenses
    dvertising Expenses
    Other Distribution Expense
    Administrative and General Expenses (Workinç Administrative and General Expenses (Workin
    Administrative and General Expenses (Workin Administrative and General Expenses (Workin
    Administrative and General Expenses (Workiin Aministrative and General Expenses (Workin
    dmministrative and Gene Administrative and General Expenses (Workin hsurance Expense (Working Capital)
    Administrative and General Expenses (Workin Administrative and General Expenses (Workins Administrative and General Expenses (Workin Administrative and Ge
    Advertising Expenses
    Advertising Expenses
    Administrative and General Expenses (Workinc
    Adminitrative and Administrative and General Expenses (Workin Administrative and General Expenses (Workinc
    Administrative and General Expenses (Workins General Expenses (Workin
    General Expenses (Workin
    Gses Power Supply Expenses (Working Capital)
    Amortization of Assets
    Amortization of Assets

[^2]:    | Street Lighting Adjustment Factors |
    | :--- | :--- |
    | Primary | | Primary | 23.5107 |
    | :--- | :--- | | Line Transformer | 23.5107 |
    | :--- | :--- |

[^3]:    

[^4]:    
    
    
    晋
    \$0
    $(\$ 193)$
    $(\$ 1,201)$
    $(\$ 1)$
    $(\$ 0)$
    $(\$ 0)$
    $(\$ 26)$
    $\$ 0$
    $\$ 0$
    $\$ 0$
    $(\$ 65)$
    $\$ 0$
    $\$ 0$
    \$0
    \$0
    $\$ 0$
    $\$ 0$
    so
    $(\$ 9)$
    $\$ 0$
    $(\$ 7)$
    $\$ 0$
    $\$ 0$
    $\$ 0$
    $\$ 0$
    $\$ 0$
    $\$ 0$
    $\$ 0$
    $\$ 0$

[^5]:    
    
    

