

2024 Cost of Service

EXHIBIT 7: COST ALLOCATION





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1 **2.7 Exhibit 7: Cost Allocation**

2
 3 Wasaga Distribution Inc. (WDI) has prepared and is filing a cost allocation informational filing consistent
 4 with its understanding of the Directions and Policies in the Board’s reports of November 28, 2007,
 5 “Application of Cost Allocation for Electricity Distributors,” and March 31, 2011, “Review of Electricity
 6 Distribution Cost Allocation Policy” (EB-2010-0219) (the “Cost Allocation Reports”) and all subsequent
 7 updates.

8
 9 This Exhibit outlines the previously approved cost allocation, proposed cost allocation factors, proposed
 10 cost allocation adjustments and proposed cost allocation requested for approval.

11
 12 WDI has filed the 2024 Cost Allocation Workform in Appendix 7 (A) of this Exhibit.

13
 14 **2.7.1 Cost Allocation Study Requirement**

15
 16 **Previously Approved Cost Allocation Study**

17 The previous Board Approved (2016) revenue to cost ratios are presented as a point of reference to
 18 the proposed 2024 Test Year ratios. As part of WDI’s 2016 Cost of Service (COS) Application, WDI
 19 updated the cost allocation revenue to cost ratios with 2016 base revenue requirement information.
 20 The approved revenue to cost ratios from the 2016 Application are presented in Table 7.1 below.

21
 22 **Table 7.1: Previously Approved Ratios (2016 COS)**

Customer Class	2016 Approved Revenue to Cost Ratio
Residential	100.29%
General Service < 50 kW	95.04%
General Service > 50 kW	100.54%
Unmetered Scattered Load	94.84%
Streetlights	120.00%



1 **Proposed Cost Allocation Study**

2 The Cost Allocation Study for 2024 allocates the 2024 Test Year costs (i.e., the 2024 forecast revenue
3 requirement) to the various customer classes using allocators that are based on the forecast class
4 loads (kilowatt (kW) and kilowatt hour (kWh)) by class, customer count, etc.

5
6 WDI has used the most up to date OEB-approved Cost Allocation Model (Issued June 23, 2023) and
7 followed the instructions and guidelines issued by the OEB to enter the 2024 data into this model.

8
9 **Trial Balance Input**

10 WDI populated the information on Sheet I3, Trial Balance Data with the 2024 forecasted data, target
11 net income, PILs, deemed interest on long-term debt, and the targeted revenue requirement and rate
12 base.

13
14 WDI confirms that the values balanced as per the Revenue Requirement Workform.

15
16 **Break-out of Assets**

17 On Sheet I4, Break-Out of Assets, WDI updated the allocation of the accounts based on 2024 values.
18 WDI confirms that the values balanced as per the Cost Allocation Model.

19
20 **Miscellaneous Data**

21 On Sheet I5.1, Miscellaneous Data, WDI updated the following information:

- 22
23 • deemed equity component of the rate base to 40%
24 • kilometer of roads in the service area to 442 km
25 • working capital allowance of 7.5%
26 • the proportion of pole rental revenue from secondary poles to 34%

27
28 **Weighting Factors**

29 As instructed by the Board, in Sheet I5.2, Weighting Factors, WDI has used Local Distribution Company
30 (LDC) specific factors rather than OEB-approved default factors. WDI has applied service and billing
31 and collecting weightings for each customer classification.

1 These weightings are based on a review of the time and costs incurred in servicing its customer classes.
2 Table 7.2 summarizes these weighting factors.

3
4 **Table 7.2: Weighting Factors**

	Residential	GS < 50	GS > 50	Streetlight	USL
Services Account 1855	1.0	1.5	3.5	0.0	0.0
Billing and Collecting	1.0	1.0	3.5	1.0	0.5

5
6 The following describes the reasoning behind the proposed weighting factors for each customer class
7 for Services Account 1855.

8
9 Residential:

10 The services weighting factor was set to 1.0, per the Cost Allocation Instruction Sheet.

11
12 General Service < 50 kW and General Service > 50 kW:

13 The proposed weighting factors of 1.5 and 3.5 reflects that these customers require greater capacity
14 than residential customers, as well as increased levels of engineering and planning.

15
16 Streetlight & Unmetered Scattered Load:

17 The services weighting factor of 0 is proposed for both customer classes as the costs incurred to
18 provide services to these classes are the responsibility of the Town of Wasaga Beach.

19
20 The following describes the reasoning behind the propose weighting factors for each customer class
21 for Billing and Collecting.

22
23 Residential:

24 The billing and collecting weighting factor was set to 1.0, per the Cost Allocation Instruction Sheet.

25
26 General Service < 50 kW:

27 The proposed weighting factor is 1.0. It is of WDI's opinion that equal work is required for billing and
28 collecting when compared to the residential customer class.

29



1 General Service > 50 kW:

2 The proposed weighting factor of 3.5 reflects that there is additional staff time required to prepare and
3 finalize a bill for this customer class. In addition, collecting costs are higher than those incurred when
4 dealing with residential or GS < 50 kW customers. Finally, there are fewer customers to spread the
5 fixed costs associated with billing and collecting for this customer class.

6

7 Streetlight & Unmetered Scattered Load:

8 Both customer classes have an extremely low volume of bills issued each year. In addition, these
9 customer classes do not give rise to any collecting activity; thus, no collecting costs were allocated.
10 Therefore, the proposed weighting factors of 1.0 and 0.5 reflect the respective costs to track and
11 calculate usage (kWh) and also the costs to prepare and issue the low volume of annual bills for each
12 class.

13

14 **Revenue**

15 Sheet I6.1 Revenue, has been populated with the 2024 Test Year forecast data as well as existing
16 rates.

17

18 **Customer Data**

19 Sheet I6.2 Customer Data, has been updated with the required bad debt and late payment revenue
20 data as well as customer/connection number information devices.

21

22 **Meter Capital and Meter Reading**

23 WDI updated the capital cost meter information on Sheet I7.1 Meter Capital and the meter reading
24 information on I7.2 Meter Reading.

25

26 **Demand Data and Load Profiles**

27 The data entered on Sheet I8 Demand Data reflects the findings of the 2004 hour by hour load data
28 being scaled to be consistent with the 2024 Test Year load forecast and the inspection of the scaled
29 data to identify the system peaks and class-specific peaks. This is discussed in further detail below in
30 Section 2.7.1.1.



1 **Direct Allocation**

2 No Direct Allocations were entered on Sheet I9 Direct Allocation.

3

4 **2.7.1.1 Load Profiles & Demand Allocators**

5 WDI has relied on its load profile prepared by Hydro One Networks Inc. (HONI) based on sample data
6 from 2004. As previously mentioned, the data entered on Sheet I8 Demand Data reflects the findings
7 of the 2004 hour by hour load data being scaled to be consistent with the 2024 Test Year load forecast
8 and the inspection of the scaled data to identify the system peaks and class specific peaks.

9

10 In preparing this Application, WDI assessed available methodologies to prepare updated load profiles
11 for its rate classes based on more recent data and is of the view that the most appropriate methodology
12 is the Historical Average approach using weather-actual data outlined in section 2.7.1.1 of the Filing
13 Requirements. To prepare updated load profiles utilizing this method, a minimum of three years of
14 hourly data is required, with five years of hourly data optimal. On assessment, WDI determined it was
15 unable to retrieve the data required at this time.

16

17 In completing its assessment, WDI analyzed the approach to load profiles utilized in other 2024
18 applications. These methodologies consisted of both the Historical-Average approach as well as the
19 2004 HONI-developed demand profile. WDI concluded that an electricity distributor received approval
20 of settlement in which the load profile relied on the historical HONI-developed methodology,
21 accompanied by the commitment to transition to utility-specific profiles in their next COS Application.

22

23 As a result of the above assessment, WDI determined that the most appropriate course of was to
24 leverage the 2004 HONI-developed demand profiles for the purpose of its 2024 COS Application, with
25 a commitment to be follow a consistent approach with other applications in future COS Applications.

26 WDI believes the load profiles included within this COS Application, which have underpinned rates up
27 to and including 2023, continue to be adequate.

28

29 **2.7.1.2 Excel Spreadsheets I6.1, I6.2, I8, & O1**

30 Sheets I6.1 Revenue, I6.2 Customer Data, I8 Demand Data, and O1 Revenue to Cost have been filed
31 as hardcopies in Appendices 7 (B) to 7 (E) of this Exhibit.



1 **2.7.1.3 Specific Customer Class(es)**

2 In accordance with the Filing Requirements, this section details the following:

3

4 1. Large General Service and Large Use Classes

5 2. Embedded Distributor Class

6 3. Unmetered Loads (Including Streetlighting)

7 4. MicroFIT Class

8 5. Standby Rates

9

10 **Large General Service and Large Use Classes**

11 The treatment of the Transformer Ownership Allowance has been kept consistent in the current version
12 of the cost allocation model.

13

14 **Embedded Distributor Class**

15 WDI is not a host to any distributor.

16

17 **Unmetered Loads (Including Streetlighting)**

18 WDI communicates with unmetered load customers and street lighting customers as the needs arise.

19

20 **MicroFIT**

21 WDI is not proposing to include MicroFIT as a separate class in the cost allocation model in 2024.

22

23 **Standby Rates**

24 WDI is not seeking to propose standby charges in this rate application.

25

26 **2.7.1.4 New Customer Class(es)**

27 WDI is not proposing to include any new customer classes.

28

29 **2.7.1.5 Eliminated Customer Class(es)**

30 WDI is not proposing to eliminate any customer classes.

1 **2.7.2 Class Revenue Requirements**

2
 3 The allocated cost by rate class for WDI's 2016 COS Application and 2024 updated study are provided
 4 in Table 7.3.

5
 6 **Table 7.3: Allocated Costs**

Customer Class Name	Costs Allocated from Previous Study		Costs Allocated from 2024 Study	
Residential	3,626,069	81.25%	5,408,443	81.70%
GS < 50	474,451	10.63%	682,783	10.31%
GS > 50	298,592	6.69%	432,768	6.54%
Streetlight	58,643	1.31%	88,695	1.34%
USL	4,867	0.11%	6,819	0.10%
Total	4,462,621	100%	6,619,508	100%

7
 8 Table 7.4 provides information on calculated class revenue which is consistent with Table B in Tab 11-
 9 Cost Allocation of the Revenue Requirement Work Form. The resulting 2024 Proposed Base Revenue
 10 will be the amount used in Exhibit 8 to design the proposed distribution charges in this application. The
 11 value for “d” in the below table is the factor required to recover revenue deficiency that is calculated in
 12 Tab O1-Revenue to Cost of the Cost Allocation Work Form.

13
 14 **Table 7.4: Calculated Class Revenue**

Customer Class Name	Load Forecast (LF) X current approved rates	LF X current approved rates X (1+d)	LF X Proposed Rates	Miscellaneous Revenues
Residential	4,431,324	4,991,916	4,991,916	472,661
GS < 50	508,680	573,031	573,031	73,717
GS > 50	309,687	348,864	348,864	47,758
Streetlight	74,319	83,721	83,721	21,385
USL	5,022	5,658	5,658	796
Total	5,329,033	6,003,191	6,003,191	616,317

15

1 **2.7.3 Revenue-to-Cost Ratios**

2
 3 The results of a cost allocation study are typically presented in the form of revenue-to-cost ratios. The
 4 ratio is shown by rate classification and is the percentage of distribution revenue collected by rate
 5 classification compared to the costs allocated to the classification. The percentage identifies the rate
 6 classifications that are being subsidized and those that are over-contributing. A percentage of less than
 7 100% means that the rate classification is under-contributing and is being subsidized by other classes
 8 of customers. A percentage greater than 100% means that the rate classification is over-contributing
 9 and subsidizing other classes of customers.

10
 11 The Status Quo Ratios are calculated in the Cost Allocation Model in Tab O1, Revenue to Cost-RR. All
 12 of WDI’s customer classes fall within the Board’s Policy Range.

13
 14 Table 7.5 provides WDI’s OEB approved revenue-to-cost ratios from its 2016 COS Application, the
 15 results of the 2024 Test Year Cost Allocation Model and WDI’s proposed 2024 Test Year revenue-to-
 16 cost ratios. This table is consistent with Table C of the Cost Allocation Tab in the Revenue Requirement
 17 Work Form.

18 **Table 7.5: Revenue-to-Cost Ratios**

Customer Class Name	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
Residential	100.29%	101.04%	101.04%	85 - 115
GS < 50	95.04%	94.72%	94.72%	80 - 120
GS > 50	100.54%	91.65%	91.65%	80 - 120
Streetlight	119.99%	118.50%	118.50%	80 - 120
USL	94.84%	94.64%	94.64%	80 - 120

19
 20 As per Table 7.5 above, WDI is not proposing changes to the Status Quo revenue-to-cost ratios of any
 21 of its customer classes.



- 1 **2.7.4 Appendices**
- 2 Appendix 7 (A) 2024 Cost Allocation Workform
- 3 Appendix 7 (B) Sheet I6.1 Revenue
- 4 Appendix 7 (C) Sheet I6.2 Customer Data
- 5 Appendix 7 (D) Sheet I8 Demand Data
- 6 Appendix 7 (E) Sheet O1 Revenue to Cost



- 1 **Appendix 7 (A) 2024 Cost Allocation Workform**
- 2 WDI has filed the 2024 OEB Cost Allocation Workform separately in excel as Exhibit 7, Appendix 7
- 3 (A): 2024 OEB Cost Allocation Workform.



1 Appendix 7 (B) Sheet I6.1 Revenue

EB-2023-0055
Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	150,428,663
-------------------------------	-------------

Total kW from Load Forecast	54,500
-----------------------------	--------

Deficiency/sufficiency (RRWF 8. cell F51)	- 527,871
--	-----------

Miscellaneous Revenue (RRWF 5. cell F48)	616,317
--	---------

			1	2	3	7	9
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Billing Data							
Forecast kWh	CEN	150,428,663	108,847,740	19,131,278	21,413,260	820,413	215,972
Forecast kW	CDEM	54,500			52,076	2,424	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		30,000			30,000		
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-					
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	147,634,183	108,847,740	19,131,278	18,618,780	820,413	215,972
Existing Monthly Charge			\$25.63	\$17.26	\$39.48	\$1.84	\$4.97
Existing Distribution kWh Rate				\$0.0173			\$0.0100
Existing Distribution kW Rate					\$5.9559	\$1.1012	
Existing TOA Rate					\$0.60		
Additional Charges							
Distribution Revenue from Rates		\$5,347,033	\$4,431,324	\$508,680	\$327,687	\$74,319	\$5,022
Transformer Ownership Allowance		\$18,000	\$0	\$0	\$18,000	\$0	\$0
Net Class Revenue	CREV	\$5,329,033	\$4,431,324	\$508,680	\$309,687	\$74,319	\$5,022

2

1 Appendix 7 (C) Sheet I6.2 Customer Data

EB-2023-0055

Sheet I6.2 Customer Data Worksheet -

		1	2	3	7	9	
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Billing Data							
Bad Debt 3 Year Historical Average	BDHA	\$30,685	\$29,881	\$804	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$46,621	\$39,674	\$5,840	\$1,097	\$0	\$9
Number of Bills	CNB	184,224	172,896	10,296	444	12	576
Number of Devices	CDEV		14,408	858	37	3,245	48
Number of Connections (Unmetered)	CCON	18,596	14,408	858	37	3,245	48
Total Number of Customers	CCA	15,352	14,408	858	37	1	48
Bulk Customer Base	CCB	-					
Primary Customer Base	CCP	15,471	14,408	858	37	120	48
Line Transformer Customer Base	CCLT	15,459	14,408	858	25	120	48
Secondary Customer Base	CCS	15,340	14,408	858	25	1	48
Weighted - Services	CWCS	15,825	14,408	1,287	130	-	-
Weighted Meter -Capital	CWMC	2,416,858	2,167,919	202,797	46,141	-	-
Weighted Meter Reading	CWMR	17,850	14,408	858	2,516	68	-
Weighted Bills	CWNB	185,046	172,896	10,296	1,554	12	288

Bad Debt Data

Historic Year:	2020	31,786	30,949	837			
Historic Year:	2021	30,619	30,619	-			
Historic Year:	2022	29,650	28,075	1,575			
Three-year average		30,685	29,881	804	-	-	-

Street Lighting Adjustment Factors

NCP Test Results	4 NCP
------------------	-------

Class	Primary Asset Data		Line Transformer Asset Data	
	Customers/ Devices	4 NCP	Customers/ Devices	4 NCP
Residential	14,408	91,878	14,408	91,878
Street Light	3,245	763	3,245	763

Street Lighting Adjustment Factors	
Primary	27.1314
Line Transformer	27.1314

2



1 Appendix 7 (D) Sheet I8 Demand Data

EB-2023-0055
Sheet I8 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

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

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

Customer Classes	Total	1	2	3	7	9	
		Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	
CO-INCIDENT PEAK							
1 CP							
Transformation CP	TCP1	30,725	20,938	6,534	3,039	191	24
Bulk Delivery CP	BCP1	30,725	20,938	6,534	3,039	191	24
Total Sytem CP	DCP1	30,725	20,938	6,534	3,039	191	24
4 CP							
Transformation CP	TCP4	117,220	88,898	15,654	12,009	559	99
Bulk Delivery CP	BCP4	117,220	88,898	15,654	12,009	559	99
Total Sytem CP	DCP4	117,220	88,898	15,654	12,009	559	99
12 CP							
Transformation CP	TCP12	307,810	238,148	33,606	34,370	1,390	295
Bulk Delivery CP	BCP12	307,810	238,148	33,606	34,370	1,390	295
Total Sytem CP	DCP12	307,810	238,148	33,606	34,370	1,390	295
NON CO_INCIDENT PEAK							
1 NCP							
Classification NCP from Load Data Provider							
	DNCP1	36,549	24,860	6,734	4,739	191	26
Primary NCP	PNCP1	36,549	24,860	6,734	4,739	191	26
Line Transformer NCP	LTNCP1	36,549	24,860	6,734	4,739	191	26
Secondary NCP	SNCP1	36,549	24,860	6,734	4,739	191	26
4 NCP							
Classification NCP from Load Data Provider							
	DNCP4	130,708	91,878	21,114	16,853	763	100
Primary NCP	PNCP4	130,708	91,878	21,114	16,853	763	100
Line Transformer NCP	LTNCP4	130,708	91,878	21,114	16,853	763	100
Secondary NCP	SNCP4	130,708	91,878	21,114	16,853	763	100
12 NCP							
Classification NCP from Load Data Provider							
	DNCP12	324,366	239,466	41,853	40,469	2,283	295
Primary NCP	PNCP12	324,366	239,466	41,853	40,469	2,283	295
Line Transformer NCP	LTNCP12	324,366	239,466	41,853	40,469	2,283	295
Secondary NCP	SNCP12	324,366	239,466	41,853	40,469	2,283	295

2



1 Appendix 7 (E) Sheet O1 Revenue to Cost

EB-2023-0055

Sheet O1 Revenue to Cost Summary Worksheet -

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

Class Revenue, Cost Analysis, and Return on Rate Base

		1	2	3	7	9	
		Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Rate Base							
Assets							
crev	Distribution Revenue at Existing Rates	\$5,329,033	\$4,431,324	\$508,680	\$309,687	\$74,319	\$5,022
mi	Miscellaneous Revenue (mi)	\$616,317	\$472,661	\$73,717	\$47,758	\$21,385	\$796
		Miscellaneous Revenue Input equals Output					
Total Revenue at Existing Rates		\$5,945,350	\$4,903,986	\$582,397	\$357,445	\$95,704	\$5,818
Factor required to recover deficiency (1 + D)		1.1265					
Distribution Revenue at Status Quo Rates		\$6,003,191	\$4,991,916	\$573,031	\$348,864	\$83,721	\$5,658
Miscellaneous Revenue (mi)		\$616,317	\$472,661	\$73,717	\$47,758	\$21,385	\$796
Total Revenue at Status Quo Rates		\$6,619,508	\$5,464,578	\$646,748	\$396,623	\$105,106	\$6,454
Expenses							
di	Distribution Costs (di)	\$1,035,079	\$796,851	\$130,741	\$85,679	\$20,821	\$987
cu	Customer Related Costs (cu)	\$1,253,024	\$1,147,670	\$68,011	\$33,047	\$2,720	\$1,575
ad	General and Administration (ad)	\$1,726,945	\$1,462,108	\$152,664	\$91,934	\$18,315	\$1,924
dep	Depreciation and Amortization (dep)	\$919,029	\$718,736	\$112,554	\$70,805	\$16,199	\$735
INPUT	PILs (INPUT)	\$146,208	\$111,305	\$18,982	\$13,125	\$2,658	\$139
INT	Interest	\$612,724	\$466,452	\$79,547	\$55,005	\$11,139	\$581
Total Expenses		\$5,693,011	\$4,703,122	\$562,499	\$349,596	\$71,852	\$5,941
Direct Allocation		\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$926,498	\$705,320	\$120,283	\$83,173	\$16,843	\$879
Revenue Requirement (includes NI)		\$6,619,508	\$5,408,443	\$682,783	\$432,768	\$88,695	\$6,819
		Revenue Requirement Input equals Output					
Rate Base Calculation							
Net Assets							
dp	Distribution Plant - Gross	\$45,163,907	\$34,518,221	\$5,797,538	\$3,918,152	\$888,442	\$41,554
gp	General Plant - Gross	\$2,297,313	\$1,745,591	\$298,004	\$204,545	\$46,983	\$2,190
accum dep	Accumulated Depreciation	(\$6,855,197)	(\$5,394,740)	(\$833,619)	(\$517,051)	(\$104,695)	(\$5,092)
co	Capital Contribution	(\$17,622,571)	(\$13,374,754)	(\$2,278,261)	(\$1,543,644)	(\$409,065)	(\$16,847)
Total Net Plant		\$22,983,452	\$17,494,317	\$2,983,662	\$2,062,002	\$421,666	\$21,805

2



Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
COP Cost of Power (COP)	\$19,488,212	\$14,339,031	\$2,511,815	\$2,501,530	\$107,530	\$28,307
OM&A Expenses	\$4,015,049	\$3,406,629	\$351,416	\$210,661	\$41,857	\$4,486
Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$23,503,261	\$17,745,660	\$2,863,232	\$2,712,191	\$149,386	\$32,793
Working Capital	\$1,762,745	\$1,330,924	\$214,742	\$203,414	\$11,204	\$2,459
Total Rate Base	\$24,746,197	\$18,825,241	\$3,198,405	\$2,265,416	\$432,870	\$24,265
Rate Base Input equals Output						
Equity Component of Rate Base	\$9,898,479	\$7,530,097	\$1,279,362	\$906,166	\$173,148	\$9,706
Net Income on Allocated Assets	\$926,498	\$761,455	\$84,249	\$47,027	\$33,254	\$513
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	\$926,498	\$761,455	\$84,249	\$47,027	\$33,254	\$513
RATIOS ANALYSIS						
REVENUE TO EXPENSES STATUS QUO%	100.00%	101.04%	94.72%	91.65%	118.50%	94.64%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$674,158)	(\$504,457)	(\$100,386)	(\$75,323)	\$7,009	(\$1,001)
Deficiency Input Does Not Equal Output						
STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	\$56,135	(\$36,034)	(\$36,146)	\$16,411	(\$366)
RETURN ON EQUITY COMPONENT OF RATE BASE	9.36%	10.11%	6.59%	5.19%	19.21%	5.28%