

APPENDIX G

NOTL HYDRO 2019 COST ALLOCATION MODEL
RUN3 20190110

2019 COST OF SERVICE RATE APPLICATION
NIAGARA-ON-THE-LAKE HYDRO INC.
EB-2018-0056



2019 Cost Allocation Model

EB-2018-0056

Sheet 16.1 Revenue Worksheet - Settlement Proposal

Total kWhs from Load Forecast	222,679,374
-------------------------------	-------------

Total kW from Load Forecast	274,758
-----------------------------	---------

Deficiency/sufficiency (RRWF 8. cell F51)	- 54,901
--	----------

Miscellaneous Revenue (RRWF 5. cell F48)	482,447
--	---------

		1	2	3	6	7	9	
ID	Total	Residential	GS <50	GS >50kW	Large User	Street Light	Unmetered Scattered Load	
Billing Data								
Forecast kWh	CEN	222,679,374	73,898,698	41,865,678	82,468,049	23,308,825	886,616	251,508
Forecast kW	CDEM	274,758	-	-	212,284	60,000	2,475	-
Forecast kW, included in CDEM, of customers receiving line transformer allowance		79,797			19,797	60,000		
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	222,679,374	73,898,698	41,865,678	82,468,049	23,308,825	886,616	251,508

2019 Cost Allocation Model

EB-2018-0056
Sheet I6.2 Customer Data Worksheet - Settlement Proposal

			1	2	3	6	7	9
	ID	Total	Residential	GS <50	GS >50kW	Large User	Street Light	Unmetered Scattered Load
Billing Data								
Bad Debt 3 Year Historical Average	BDHA	\$36,754	\$13,848	\$22,898	\$8	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$41,605	18,943.10	9,306.19	13,294.17	\$0	28.59	33.06
Number of Bills	CNB	115,885	97,829	16,100	1,572	12	60	312
Number of Devices	CDEV		8,152	1,342	131	1	2,187	26
Number of Connections (Unmetered)	CCON	11,839	8,152	1,342	131	1	2,187	26
Total Number of Customers	CCA	9,657	8,152	1,342	131	1	5	26
Bulk Customer Base	CCB	-						
Primary Customer Base	CCP	9,764	8,152	1,342	131	1	112	26
Line Transformer Customer Base	CCLT	9,744	8,152	1,342	112	-	112	26
Secondary Customer Base	CCS	9,637	8,152	1,342	112	-	5	26
Weighted - Services	CWCS	8,859	8,152	707	-	-	-	-
Weighted Meter -Capital	CWMC	4,986,263	3,286,777	950,151	743,226	6,108	-	-
Weighted Meter Reading	CWMR	17,495	8,152	1,338	7,674	59	272	-
Weighted Bills	CWNB	115,713	97,829	16,100	1,473	11	56	245

Bad Debt Data

Historic Year:	2015	27,718	19,575	8,127	16			
Historic Year:	2016	64,754	8,893	55,861	-			
Historic Year:	2017	17,789	13,075	4,705	9			
Three-year average		36,754	13,848	22,898	8	-	-	-

2019 Cost Allocation Model

EB-2018-0056

Sheet 18 Demand Data Worksheet - Settlement Proposal

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	6	7	9	
		Residential	GS <50	GS >50kW	Large User	Street Light	Unmetered Scattered Load	
CO-INCIDENT PEAK								
1 CP								
Transformation CP	TCP1	41,712	13,815	11,807	15,294	769	-	27
Bulk Delivery CP	BCP1	41,712	13,815	11,807	15,294	769	-	27
Total Sytem CP	DCP1	41,712	13,815	11,807	15,294	769	-	27
4 CP								
Transformation CP	TCP4	162,868	47,920	50,453	56,054	8,333	-	106
Bulk Delivery CP	BCP4	162,868	47,920	50,453	56,054	8,333	-	106
Total Sytem CP	DCP4	162,868	47,920	50,453	56,054	8,333	-	106
12 CP								
Transformation CP	TCP12	420,016	132,625	113,177	134,640	38,333	904	337
Bulk Delivery CP	BCP12	420,016	132,625	113,177	134,640	38,333	904	337
Total Sytem CP	DCP12	420,016	132,625	113,177	134,640	38,333	904	337
NON CO INCIDENT PEAK								
1 NCP								
Classification NCP from								
Load Data Provider	DNCP1	53,456	15,877	14,874	16,057	6,410	207	31
Primary NCP	PNCP1	53,456	15,877	14,874	16,057	6,410	207	31
Line Transformer NCP	LTNCP1	44,717	15,877	14,874	13,728	-	207	31
Secondary NCP	SNCP1	44,717	15,877	14,874	13,728	-	207	31
4 NCP								
Classification NCP from								
Load Data Provider	DNCP4	201,298	59,673	55,431	59,609	25,641	820	123
Primary NCP	PNCP4	201,298	59,673	55,431	59,609	25,641	820	123
Line Transformer NCP	LTNCP4	167,011	59,673	55,431	50,963	-	820	123
Secondary NCP	SNCP4	167,011	59,673	55,431	50,963	-	820	123
12 NCP								
Classification NCP from								
Load Data Provider	DNCP12	492,524	161,162	124,126	144,424	60,000	2,443	369
Primary NCP	PNCP12	492,524	161,162	124,126	144,424	60,000	2,443	369
Line Transformer NCP	LTNCP12	411,577	161,162	124,126	123,477	-	2,443	369
Secondary NCP	SNCP12	411,577	161,162	124,126	123,477	-	2,443	369

2019 Cost Allocation Model

EB-2018-0056

Sheet O1 Revenue to Cost Summary Worksheet - Settlement Proposal

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

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base		Total	1	2	3	6	7	9
Assets			Residential	GS <50	GS >50kW	Large User	Street Light	Unmetered Scattered Load
crev	Distribution Revenue at Existing Rates	\$5,493,786	\$2,923,288	\$1,178,755	\$977,428	\$124,034	\$281,952	\$8,350
mi	Miscellaneous Revenue (mi)	\$482,447	\$304,688	\$86,399	\$63,359	\$10,309	\$16,937	\$756
		Miscellaneous Revenue Input equals Output						
Total Revenue at Existing Rates		\$5,976,234	\$3,227,956	\$1,265,154	\$1,040,787	\$134,343	\$298,889	\$9,106
Factor required to recover deficiency (1 + D)		1.0100						
Distribution Revenue at Status Quo Rates		\$5,548,687	\$2,952,482	\$1,190,535	\$987,196	\$125,273	\$284,769	\$8,433
Miscellaneous Revenue (mi)		\$482,447	\$304,688	\$86,399	\$63,359	\$10,309	\$16,937	\$756
Total Revenue at Status Quo Rates		\$6,031,135	\$3,257,170	\$1,276,933	\$1,050,555	\$135,582	\$301,706	\$9,189
Expenses								
di	Distribution Costs (di)	\$931,637	\$565,601	\$178,840	\$123,233	\$28,273	\$34,340	\$1,349
cu	Customer Related Costs (cu)	\$862,631	\$630,126	\$122,984	\$81,045	\$627	\$26,547	\$1,301
ad	General and Administration (ad)	\$1,205,452	\$796,177	\$205,294	\$140,858	\$20,747	\$40,608	\$1,767
dep	Depreciation and Amortization (dep)	\$1,128,766	\$633,560	\$235,649	\$190,943	\$37,372	\$29,950	\$1,290
INPUT	PIs (INPUT)	\$95,609	\$50,343	\$20,675	\$17,701	\$4,053	\$2,719	\$118
INT	Interest	\$710,013	\$373,857	\$153,535	\$131,455	\$30,099	\$20,190	\$877
Total Expenses		\$4,934,108	\$3,049,664	\$916,977	\$685,236	\$121,172	\$154,355	\$6,704
Direct Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$1,097,027	\$577,639	\$237,224	\$203,108	\$46,506	\$31,195	\$1,356
Revenue Requirement (includes NI)		\$6,031,135	\$3,627,303	\$1,154,201	\$888,344	\$167,678	\$185,550	\$8,059
		Revenue Requirement Input equals Output						
Rate Base Calculation								
Net Assets								
dp	Distribution Plant - Gross	\$60,395,904	\$34,450,216	\$12,457,824	\$9,568,248	\$1,881,379	\$1,958,597	\$79,641
gp	General Plant - Gross	\$7,196,876	\$4,037,624	\$1,491,656	\$1,195,931	\$253,917	\$208,774	\$8,974
accum dep	Accumulated Depreciation	(\$26,777,075)	(\$15,257,105)	(\$5,572,123)	(\$4,162,905)	(\$768,904)	(\$978,471)	(\$37,567)
co	Capital Contribution	(\$12,442,094)	(\$8,229,586)	(\$2,257,669)	(\$1,381,660)	(\$176,156)	(\$381,054)	(\$15,968)
Total Net Plant		\$28,373,612	\$15,001,148	\$6,119,689	\$5,219,613	\$1,190,236	\$807,847	\$35,080
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$25,896,653	\$8,628,788	\$4,865,724	\$9,566,295	\$2,703,824	\$102,847	\$29,175
	OM&A Expenses	\$2,999,720	\$1,991,905	\$507,118	\$345,136	\$49,647	\$101,496	\$4,418
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal		\$28,896,373	\$10,620,692	\$5,372,842	\$9,911,431	\$2,753,471	\$204,344	\$33,593
Working Capital		\$2,167,228	\$796,552	\$402,963	\$743,357	\$206,510	\$15,326	\$2,519
Total Rate Base		\$30,540,840	\$15,797,700	\$6,522,652	\$5,962,971	\$1,396,746	\$823,172	\$37,599
		Rate Base Input equals Output						
Equity Component of Rate Base		\$12,216,336	\$6,319,080	\$2,609,061	\$2,385,188	\$558,698	\$329,269	\$15,040
Net Income on Allocated Assets		\$1,097,027	\$207,505	\$359,956	\$365,319	\$14,410	\$147,351	\$2,485
Net Income on Direct Allocation Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income		\$1,097,027	\$207,505	\$359,956	\$365,319	\$14,410	\$147,351	\$2,485

2019 Cost Allocation Model

EB-2018-0056

Sheet O1 Revenue to Cost Summary Worksheet - Settlement Proposal

Instructions:

Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

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

Total	1 Residential	2 GS <50	3 GS >50kW	6 Large User	7 Street Light	9 Unmetered Scattered Load
100.00%	89.80%	110.63%	118.26%	80.86%	162.60%	114.02%
(\$54,901)	(\$399,347)	\$110,952	\$152,443	(\$33,335)	\$113,338	\$1,046
Deficiency Input equals Output						
\$0	(\$370,133)	\$122,732	\$162,211	(\$32,096)	\$116,156	\$1,130
8.98%	3.28%	13.80%	15.32%	2.58%	44.75%	16.53%



2019 Cost Allocation Model

EB-2018-0056

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - Settlement Proposal

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System with PLCC Adjustment

Existing Approved Fixed Charge

	1	2	3	6	7	9
	Residential	GS <50	GS >50kW	Large User	Street Light	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$6.98	\$8.07	\$60.27	\$55.04	\$0.99	\$3.54
Customer Unit Cost per month - Directly Related	\$10.93	\$12.50	\$96.46	\$93.19	\$1.66	\$6.03
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$29.13	\$30.31	\$111.01	\$108.34	\$6.84	\$20.04
Existing Approved Fixed Charge	\$26.86	\$39.41	\$281.65	\$281.65	\$7.85	\$21.20

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M	
1608	Franchises and Consents	Other Distribution Assets	gp				
1805	Land		dp	DDCP			
1805-1	Land Station >50 kV		dp	TCP	TCP12		
1805-2	Land Station <50 kV		dp	DCP	DCP12		
1806	Land Rights		dp	DDCP			
1806-1	Land Rights Station >50 kV		dp	TCP	TCP12		
1806-2	Land Rights Station <50 kV		dp	DCP	DCP12		
1808	Buildings and Fixtures		dp	DDCP			
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP12		
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP12		
1810	Leasehold Improvements		dp	DDCP			
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP12		
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP12		
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP12		
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP12		
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP12		
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4		
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN	
1825	Storage Battery Equipment		dp	DDCP			
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP12		
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP12		
1830	Poles, Towers and Fixtures		dp	DDNCP			
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP12		
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x
1835	Overhead Conductors and Devices		dp	DDNCP			
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP12		

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x
1840	Underground Conduit		dp	DDNCP			
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP12		
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP			
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP12		
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x
1855	Services	Services and Meters	dp			CWCS	
1860	Meters	Services and Meters	dp			CWMC	
1905	Land	Land and Buildings	gp				
1906	Land Rights	Land and Buildings	gp				
1908	Buildings and Fixtures	General Plant	gp				
1910	Leasehold Improvements	General Plant	gp				
1915	Office Furniture and Equipment	Equipment	gp				
1920	Computer Equipment - Hardware	IT Assets	gp				
1925	Computer Software	IT Assets	gp				
1930	Transportation Equipment	Equipment	gp				
1935	Stores Equipment	Equipment	gp				
1940	Tools, Shop and Garage Equipment	Equipment	gp				
1945	Measurement and Testing Equipment	Equipment	gp				
1950	Power Operated Equipment	Equipment	gp				
1955	Communication Equipment	Equipment	gp				
1960	Miscellaneous Equipment	Equipment	gp				
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp				
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp				
1980	System Supervisory Equipment	Other Distribution Assets	gp				
1990	Other Tangible Property	Other Distribution Assets	gp				
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout	

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

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi				
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi				
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi				
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi				
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi				
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi				
4375	Revenues from Non-Utility Operations	Other Income & Deductions	mi				
4380	Expenses of Non-Utility Operations	Other Income & Deductions	mi				
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi				
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi				
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi				
4405	Interest and Dividend Income	Other Income & Deductions	mi				
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi				
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop				
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop				
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop				
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop				
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop				
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop				
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop				
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop				
4750	Charges-LV	Power Supply Expenses (Working Capital)	cop				

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

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

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

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




2019 Deferral/Variance Account Workform


Utility Name	Niagara-on-the-Lake Hydro Inc.
Service Territory	Niagara-on-the-Lake
Assigned EB Number	EB-2018-0056
Name of Contact and Title	Jeff Klassen, VP Finance
Phone Number	905-468-4235 ext 380
Email Address	jklassen@notlhydro.com

General Notes

Notes

 Pale green cells represent input cells.

 Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.

 White cells contain fixed values, automatically generated values or formulae.

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of preparing your rate application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.