

Board File No. EB-2009-0226

COLLUS Power's RESPONSES

Submitted November 28, 2008

Reference: i) Exhibit 1/Tab 1/Schedule 7 and Exhibit 1/Tab 1/Schedule 16

- [illegible]

COLLUS Power does not have any outstanding directives from previous OEB decisions.

[illegible]

Reference: i) Exhibit 1/Tab 1/Schedule 12

- [illegible]

[illegible][illegible][illegible][illegible][illegible]

Question #5

Reference: i) Exhibit 1/Tab 2/Schedule 1, page 5

- How was the average customer for each customer class defined for purposes of Table 1.2.1-2?
- What is COLLUS current status in terms of authorization to proceed with smart meter acquisition and installation?

[illegible]

COLLUS Response:

A) When COLLUS Power was preparing the original application it provided impact analysis, of the proposed 2009 rates, on some examples of customer consumption for each of the customer classes. We also wanted to try to accurately estimate the average impact. We did the following steps to find this measure:

- 1. Determined average consumption per customer for each of the classes based on the forecasted 2009 consumption, demand and # of customers per class.**
- 2. Knowing the average consumption we then could refer to the customer impact information sheets to determine the estimated impact.**

B) As per the amendments to O.Reg 427/06, COLLUS Power has received authorization to proceed with Smart Meter acquisition and installation from the Ministry through participation in the London Hydro RFP and subsequent receipt of acknowledgement from the Fairness Commissioner. Further detail on the plan is provided in Part 4 of Board staff interrogatories.

[illegible]

Reference:
Agreement)

- i) Exhibit1/Tab 1/Schedule 14, Appendix B (Services

- ii) Exhibit 4/Tab 2/Schedule 4, pages 3-4

- a) The Exhibit 4 reference suggests that COLLUS Power Corp's costs for the service provided by COLLUS Solutions are cost-based and pro-rated (generally) based on time. However, the Service Agreement suggests a formulaic approach (see Section 5.02) linked to customer count and average distribution revenue per customer. Please reconcile.
- b) Please provide a schedule setting out the payments by COLLUS Power Corp to COLLUS Solutions for 2006 and 2007 and how they were determined.

COLLUS Response: IR # 6

- a) ***The Services Agreement establishes that the Base Financial Consideration, for the services that COLLUS Solutions is providing COLLUS Power, is \$1,374,139 as of January 1, 2004. According to the agreement's Section 5.02(a) this is to be adjusted by 90% of the increase or decrease in customer count. The count in 2003 was 13,399 and the count estimated for 2008 is 14,553. Therefore the BFC would increase by 7.75% to \$1,480,635 and this is considered the ceiling amount that COLLUS Solutions can charge for the services it provides.***

The reference to calculating customer count based on average distribution revenue/customer is to establish that it is Full-time equivalent customers growth that is to be considered. The customer counts noted above are on an FTE basis.

- b) COLLUS Power provides **Sch VECC IR # 6(b) – 1** which has the information requested. The charges from COLLUS Solutions consist of labor and other expenses. The labor charges are allocated on a percentage basis as per the allocators noted in the original application in Ex. 4 Tab 2 Sch 4 Page 4. Other expense as previously noted in the application are generally applied on a 60%(Power) and 40%(CPU) basis.

[illegible][illegible][illegible][illegible]

The initial steps will be taken because the cost of this part of the process is not substantial. COLLUS Power will not award a construction contract until the plan is confirmed in the OEB Decision. It is anticipated that the decision will be rendered early in 2009 and upon a successful request it can be started soon thereafter and completed before the end of 2009.

- [illegible]

[illegible][illegible]

9

[illegible][illegible][illegible]

10

Question #18

Reference: i) Exhibit 3/Tab 3/Schedule 5 – Distribution Revenue Data

- a) Please confirm that the revenues reported by class:
 - Exclude the smart meter rate adder for metered customer classes
 - Allow for lower revenues due to the transformer ownership allowance for the appropriate classes.
- b) For 2009, please provide an equivalent table but based on 2008 approved rates.

[illegible]

COLLUS Response: IR # 18

- a) *The revenue reported by class does not include the smart meter rate adder for any of the metered customer classes. The revenues have been adjusted for the impact of the transformer ownership allowance.*
- b) *COLLUS Power provides **Schedule VECC IR #18(b) - 1** with this response. It incorporates the Normalized 2009 Consumption forecast with 2008 current rates to determine a total distribution revenue projection of \$4,832,283 as compared to the 2009 revenue requirement of \$5,808,986.*

Upon review of the previously submitted data it was determined that the 2009 Distribution Revenue projection amongst the various customer classes did not have the correct allocation to each class. The total of \$5,808,986 was correct but the information in the table regarding the amount for each class did not match the correct allocation. Since this was just an informational summary it does not have any impact. Schedule VECC IR #18(b) - 2 is provided with this response with the correct data.

[illegible]

Question #19

Reference: i) Exhibit 3/Tab 3/Schedule 5, page 3

- a) COLLUS is proposing that interest income be excluded from Other Distribution Revenue for purposes of establishing the 2009 revenue requirement. Can COLLUS point to any Board Decisions regarding 2008 Rates where this practice was adopted?

[illegible]**COLLUS Response: IR # 19**

COLLUS Power will eliminate this proposal. Adjustment will be made when the final application is produced after the OEB Decision is rendered.

[illegible]

Question #20

Reference: i) Exhibit 4/Tab 2/Schedule 3, pages 3-7

- a) Please provide a schedule that for each year sets out the Total Compensation (from Table 2) reflected in the annual 2006 (actual) - 2009 totals for Operation and Maintenance expenses.
- b) Please provide a schedule that shows the year over year change in total Operations and Maintenance Expenses and provides a breakdown setting out the contribution of each of the following factors to the year over year changes:
 - Addition of new staff
 - Need to Back-Fill Staff on Leave
 - Annual Escalation in Compensation per Employee
 - Other Factors – broken down as deemed warranted
- c) When and by how much (# of customers) was COLLUS's service territory expanded (page 7)?

[illegible]**COLLUS Response: IR # 20**

a) COLLUS Power provides with this response **Sch VECC IR # 20a – 1**. This indicates the O,M&A detail as requested. In addition a schedule from a

- How much is expected to be incurred in 2008 and are any these costs included in the 2008 forecast?

[illegible]**COLLUS Response: IR # 21**

- a) **COLLUS Power provides with this response Sch VECC IR # 21a&b-1. This provides the requested information about the Administration Expenses. The additional schedule provided in the response to question #20. will assist in considering the schedules information.**
- b) **A table is provided with the information in a) that indicates the contributing factors.**
- c) **COLLUS Power's response to Board staff IR # 1.8 includes the details of the forecasted \$160,000. The list is for external costs only. Any forecasted costs for 2008 will be recorded to an accounts receivable account and not expensed in 2008. The majority (estimated at \$120,000) of the cost is expected to be incurred in 2009.**

[illegible]

Question #22

Reference: i) Exhibit 4/Tab 2/Schedule 4, pages 1-2

- a) Please where and how COLLUS's share of the cost the Finance Coordinator is included in its overall OM&A expenses. Is this cost reflected in COLLUS's employee compensation review (Schedule 5)?
- b) Please indicate COLLUS's share of the Bad Debt Insurance expense. Is this included in the overall Bad Debt Expense (Account 5335)? What does bad debt insurance "protect" against?
- c) Please describe more fully the current sharing arrangements with respect to the new CIS. Are there employees supporting the new CIS and the ongoing billing process that are shared by the 6 distributors? If so, is there an offset in terms of COLLUS staffing needs?

[illegible]

COLLUS Response: IR # 22

- c) A detailed report regarding the new CIS is provided by COLLUS Power in regards to the Board staff IR # 3.2. As further explanation there are not any employees shared by the 6 distributors. Essentially COLLUS Power still has its' own system it just isn't part of the internal computer system, rather it is housed at another location.**

[illegible]

Question #23

Reference: i) Exhibit 4/Tab 2/Schedule 5, page 5

- What is meant by “Charged to O&M” in the first line – is this the total Salary, Wages and Benefits that is expensed or that is charged to the Operations and Maintenance related accounts?
- What is the difference between the first and the third lines?

- What is the total amount of Salary, Wages and Benefits that is expensed (as opposed to capitalized) in each year?

[illegible]**COLLUS Response: IR # 23**

- a) ***COLLUS Power does not offer incentive programs for any of its employee categories. All employees of COLLUS Power are unionized and governed by collective agreement. The collective agreement does not provide for any incentive programs.***
- b) ***Table 5 includes COLLUS Power Corp employees on a full-time-equivalent basis. The FTE of the labor provided by COLLUS Solutions employees is also provided. The Union employees are all employed by COLLUS Power, thus the others are COLLUS Solutions employees on a FTE basis.***
- c) ***Our response to a question by SEC IR #12 outlines the reconciliation of the bottom lines of the Table 2. Also as will have been noted earlier an updated version of the form is provided in response to Board Staff IR #1.2c – 2. It should be used in any future reference.***

[illegible]

Question #24

Reference: i) Exhibit 5/Tab 1/Schedule 1, page 3

- a) Please confirm that COLLUS's requested disposition of Account #2405 has no impact on the proposed distribution revenue requirement for 2009 or the 2009 rates COLLUS is seeking approval for. If it does, please explain how.

[illegible]

COLLUS Response: IR # 24

COLLUS Power confirms that the requested disposition of Account #2405 has no impact on the proposed distribution revenue requirement for 2009.

[illegible]

Question #26

Reference: i) Exhibit 6/Tab 1/Schedule 1, page 2

a) How current is the OSIFA information obtained?

[illegible]**COLLUS Response: IR # 26**

COLLUS Power's response to Board staff IR # 2.2 includes information regarding the OSIFA that will cover this question.

[illegible]

Question #27

Reference: i) Exhibit 6/Tab 1/Schedule 3, page 1

a) What is the basis for the 6.25% interest rate attributed to the Town of Collingwood's promissory note?

[illegible]

COLLUS Response: IR # 27

COLLUS Power's response to Board staff IR # 2.1 addresses this matter.

[illegible]

Question #28

Reference: i) Exhibit 8/Tab 1/Schedule 2, pages 1-2

- a) Please provide copies of Output Sheets O1 and O2 from COLLUS's Initial Cost Allocation filing.
- b) Please provide a full copy of the Updated Cost Allocation filing.
- c) Please confirm that using the numbers from the Updated Cost Allocation filing, the overall revenues from the remain customers would have to increase by \$310,817 in order for revenues to equal costs.

- [illegible]

e) The revenue to cost ratios based on the assumption in d) are as follows

[illegible]

Question #29

Reference: i) Exhibit 8/Tab 1/Schedule 2, page 3, lines 19-21

- a) Please provide the analysis undertaken by COLLUS to support this finding.
- b) Please complete the following schedules:

- kWh by Customer Class (delivered)

Customer Class (all)	Updated Cost Allocation Filing		2009 Application	
	kWh	% of Total	kWh	% of Total

- kW (billed)

Customer Class (where applicable)	Updated Cost Allocation Filing		2009 Application	
	kW	% of Total	kW	% of Total

- Customer/Connection Count

Customer Class (all)	Updated Cost Allocation Filing		2009 Application	
	# Customers/ Connections	% of Total	# Customers/ Connections	% of Total

- c) Based on the results from part (b), please comment on the appropriateness of assuming that the revenue requirement proportions from the Updated 2006 Cost Allocation study are appropriate to utilize for setting 2009 rates.

- **Customer/Connection Count**

Customer Class (all)	Updated Cost Allocation Filing		2009 Application	
	# Customers/ Connections	% of Total	# Customers/ Connections	% of Total
Residential	11,934	72.6%	13,011	72.9%
GS <50 kW	1,536	9.3%	1,588	8.9%
GS>50 kW	115	0.7%	127	0.7%
Large User	1	0.0%	1	0.0%
Street Lighting	2,715	16.5%	3,051	17.1%
USL	130	0.8%	68	0.4%
Total	16,431	100.0%	17,845	100.0%

c) ***The 2009 customer/connection proportions are essentially the same as proportions in the updated cost allocation filings. The 2009 kWh and kW proportions are somewhat different than the proportions in the updated cost allocation filings. However, considering the cost allocation model basically assigns 50% of the distribution costs to customers and the other 50% to demand it appears to COLLUS that it is reasonable to use results of the updated cost allocation model for the 2009 application. In addition, it was costly to prepare the 2006 cost allocation informational filing. It is COLLUS's view it is cost effective to use the results of this study at least once to adjust rate. To update the cost allocation study COLLUS would need to request load data from Hydro One again and the data would be an estimate. COLLUS submits it would be more prudent to update the cost allocation study at the time the next rebasing/cost of service application is complete since at this time smart meters will be installed and actual peak demand load data will be available by rate class.***

[illegible]

Question #30

Reference:

- i) Exhibit 8/Tab 1/Schedule 2, page 4
- ii) OEB Decision re: Wellington North's 2008 Rates (EB-2007- 0693)

Preamble: On page 29 of the Board's EB-2007-0693 Decision the Board's Findings state:

An important element in the Board's report on cost allocation was its express reservation about the quality of the data underpinning cost allocation work to date. The report frankly indicated that the Board did not consider all of the data underpinning the report to be so reliable as to justify the application of the report's findings directly into rate cases. For this reason, among others, the Board established the ranges depicted above and mandated the migration of revenue to cost ratios currently outside the ranges to points within the ranges, but not to unity. In short, the ranges reflect a margin of confidence with the data underpinning the report. No point within any of the ranges should be considered to be any more reliable than any other point within the range. Accordingly, there is no particular significance to the unity point in any of the ranges.

- a) Given the Board's findings (as quote above), why is it appropriate to propose that the GS<50, Large User and USL class revenue to cost ratios be moved to 100%?
- b) Why is it appropriate to move the Large User class revenue to cost ratio to 100% (from 121.45%) while only reducing the Residential ratio from 111.97% to 109.52%.
- c) Please provide an alternate scenario that:
 - Leaves the USL and GS<50 ratios at current levels
 - Increases the GS>50 and Street Lighting ratios as proposed
 - First applies any increased revenues from the above changes to reduce the LU ratio to 112%
 - Applies any remaining excess revenue proportionally to the LU and Residential classes.

[illegible]

COLLUS Response: IR # 30

- a) Although the ruling of the Board indicates that a point within any of the ranges should not be considered to be any more reliable, since***

moving the GS<50 kW, Large User and USI class to 100% chooses the middle ground it is deemed to be the most appropriate placement for these customers and best for all customers.

- b) Large User class appears to be the major subsidizer of all other rates and if this estimate is accurate then has been for some time. Therefore full correction is deemed to be best for our customers. Historically dating back to when this LDC operated as the Collingwood Public Utilities Commission – Hydro Department, Ontario Hydro provided the guidance and regulation regarding customer rates. Collingwood chose to keep Residential rates closer to the upper level of the parameters that OH provided in their analysis for our utility. We also chose to allow General Service rates to stay closer to the lower level of the OH analyzed parameters.
- c) The alternate scenario was analyzed as outlined in your request above and the results are provided in the Schedules VECC IR # 30(c) – 1(a), (b), (c) & (d). As indicated in the Bill Impacts in Schedule 1(d) there are not any material changes. Therefore COLLUS Power will continue to request the changes outlined in the original application.

[illegible]

Question #31

Reference: i) Exhibit 8/Tab 1/Schedule 2, page 5

- a) Please provide the supporting schedules that show the derivation of Table 4 (e.g., how was it determined that allocating 66.716 % of revenues to the Residential class would yield a revenue to cost ratio of 109.52%).

[illegible]**COLLUS Response: IR #31**

- a) ***The following schedule outlines how it was determined that allocating 66.716 % of revenues to the Residential class would yield a revenue to cost ratio of 109.52%***

[illegible]

Reference: i) Exhibit 9/Tab 1/Schedule 1, page 3

- [illegible]

COLLUS Response: IR # 32

- a) The following schedule provides the 2009 fixed and variable billing determinants and revenues (dollar and %) by customer class based on current (approved 2008) rates.**

	2009 Customer/ Connections (A)	Monthly Service Charge Excl Smart Meter Adder (B)	2009 Fixed Revenues (C) = (A) * (B) * 12	2009 kWh or KW (D)	UOM	Volumetric Charge Excl LV Charges (E)	2009 Volumetric Revenues (F) = (D) * (E)	Total Revenues (G) = (C) + (F)	Fixed Revenue Proportion (C) / (G)	Volumetric Revenue Proportion (F) / (G)
Residential	13,011	\$9.26	\$1,445,772	121,128,423	KWh	\$0.01709	\$2,070,085	\$3,515,857	41.12%	58.88%
GS <50 kW	1,588	\$16.26	\$309,908	45,443,633	KWh	\$0.01000	\$454,436	\$764,345	40.55%	59.45%
GS>50 kW	127	\$54.14	\$82,268	300,721	KW	\$1.06260	\$319,546	\$401,813	20.47%	79.53%
Large User	1	\$6,908.18	\$82,898	75,012	KW	\$1.91836	\$143,900	\$226,799	36.55%	63.45%
Street Lighting	3,051	\$0.61	\$22,330	6,087	KW	\$2.63680	\$16,049	\$38,380	58.18%	41.82%
USL	68	\$0.00	\$0	455,702	KWh	\$0.01509	\$6,877	\$6,877	0.00%	100.00%
Total	17,845		\$1,943,177				\$3,010,893	\$4,954,070	39.22%	60.78%

- b) They are the same**

- c) The following schedule provides the relevant information from COLLUS's Updated Cost Allocation Informational Filing with regards to monthly service charges and referenced in the OEB's November 2007 Report - Application of Cost Allocation for Electricity Distributors, EB-2007-0667**

	2009 Proposed Fixed Charges	Current Fixed Charges	Customer Unit Cost per month - Avoided Cost	Customer Unit Cost per month - Minimum System with PLCC Adjustment
Residential	\$10.21	\$9.52	3.28	\$11.06
GS <50 kW	\$19.94	\$16.52	7.03	\$17.50
GS>50 kW	\$92.97	\$54.40	60.10	\$93.89
Large User	\$5,067.00	\$6,908.44	916.30	\$1,183.22
Street Lighting	\$1.91	\$0.61	-0.01	\$7.41
USL	\$0.00	\$0.00	1.59	\$8.84

- [illegible]

a) COLLUS Power confirms.

b) COLLUS Power confirms.

c) COLLUS Power provides **Schedule VECC IR # 33(c) - 1** with this response as per request above.

[illegible]

Reference: i) Exhibit 9/Tab 1/Schedule 9, Appendix A

- [illegible]

COLLUS Response: IR # 34

Customer Size	# of Customers	Total Annual kWhs	Average Monthly Usage	Percentage of Total Residential Customers
Consume Less than 100 Kwh per month	1,262	815,737	54	9.75%
Consume 100-250 Kwh per month	2,225	4,667,042	175	17.18%
Consume 250-500 Kwh per month	3,241	14,400,365	370	25.03%
Consume 500-750 Kwh per month	2,358	17,429,398	616	18.21%
Consume 750-1000 Kwh per month	1,405	14,551,079	863	10.85%
Consume >1000 Kwh per month	2,459	51,156,112	1,734	18.99%

Methodology:

Extracted all Invoices from system
between Sept 07 through October 08

Deleted all but Residential Accounts

Deleted all invoices < 25 days

Separated Values by Consumption
variables

Assumption: # of Invoices / 12 =
Number of Customers

Assumption: Total Kwh's / 12 / # of

THIS CONCLUDES COLLUS Power's RESPONSES TO VECC IRs.

(Sch VECC IR # 6(b) - 1)

COLLUS SOLUTIONS SERVICES TO COLLUS POWER & CPU - 2006 & 7								
ACTIVITY	2006 ACTUAL YEAR				2007 ACTUAL YEAR			
	POWER	%	CPUSB	%	POWER	%	CPUSB	%
Customer Billing	\$331,227.54	59%	\$228,876.95	41%	\$314,991.28	58%	\$228,095.80	42%
Meter Reading Expense	\$75,432.73	69%	\$34,195.62	31%	\$80,380.00	64%	\$46,060.31	36%
Executive Salaries & Expenses	\$108,814.34	67%	\$53,204.91	33%	\$126,349.62	65%	\$68,403.75	35%
Management Salaries & Expenses	\$58,553.60	52%	\$55,047.18	48%	\$64,947.18	54%	\$54,698.58	46%
General, Accounting & Administration Salaries & Expenses	\$392,938.18	59%	\$270,265.36	41%	\$441,517.28	62%	\$267,296.38	38%
Maintenance of General Plant	\$25,876.62	59%	\$18,178.70	41%	\$17,543.11	55%	\$14,629.53	45%
Overhead Accounts - Vehicle Expense Engineering & IT Expense	\$184,776.22	37%	\$319,465.71	63%	\$207,204.25	37%	\$346,528.54	63%
Sub-Total	\$1,177,619.23	55%	\$979,234.43	45%	\$1,252,932.72	55%	\$1,025,712.89	45%
Operations- Supervision	\$152,316.76	100%		0%	\$152,226.37	100%		0%
Operations - SCADA & Load Management	\$30,694.75	100%		0%	\$32,626.73	100%		0%
Water Filtration Expense		0%	\$2,217.25	100%		0%	\$1,670.26	100%
Water Mains Expense		0%	\$1,809.40	100%		0%	\$3,059.51	100%
Total	\$1,360,630.74	58%	\$983,261.08	42%	\$1,437,785.82	58%	\$1,030,442.66	42%

COLLUS Power Response to EP #10 (Sch EP IR # 10 - 1)

**TABLE 1 (updated for year to date info)
CUSTOMER and CONNECTIONS BY CLASS**

	2002	2003	2004	2005	2006	2007 (Oct 1 st)	2007	2008 (Oct 1 st)	2008	2009
Residential	11,420	11,756	11,934	12,142	12,242	12,500	12,535	12,710	12,771	13,011
<i>Per cent chg</i>		2.94%	1.51%	1.74%	0.82%	2.1%	2.39%	1.4%	1.88%	1.88%
GS<50 kW	1,515	1,524	1,536	1,537	1,554	1,558	1,567	1,572	1,578	1,588
<i>Per cent chg</i>		0.59%	0.79%	0.07%	1.11%	0.26%	0.84%	0.32	0.70%	0.63%
GS>50 kW	108	114	115	119	123	120	121	121	124	127
<i>Percent chg</i>		5.56%	0.88%	3.48%	3.36%	-2.5	-1.63%	0.0%	2.48%	2.42%
Large User	2	2	2	2	1	1	1	1	1	1
USL (connections)	150	154	158	100	95	88	85	78	76	68
Street Lighting(connect ions)	2,479	2,517	2,715	2,750	2,806	2,860	2,875	2,950	2,961	3,051
<i>Percent chg</i>		1.53%	7.87%	1.29%	2.04%	1.9%	2.46%	2.6%	2.99%	3.04%
Total Customer & Connections	15674	16067	16460	16650	16821	17,115	17184	17,429	17511	17846
<i>Percent change</i>		2.51%	2.45%	1.15%	1.03%	1.70%	2.16%	1.42%	1.90%	1.91%



COLLUS Power Corp.

2009 Capital Project Report

Budget No. 17014

Capital Project: Second Street Reconstruction

- High Street to Hickory Street
- Birch Street to Pine Street

General Description:

This project is a complete rebuild of the existing hydro asset as a result of the age and undersizing of the existing hydro plant.

The project will require that all poles are replaced (approx. 18) and that 750 metres of new 336 ACSR conductor three phase primary will be installed. The majority of transformers will be replaced or relocated to suit the appropriate loads. All secondary services will be replaced with new 4/0 secondary conductor.

Number of Affected Customers:

150 Residential Customers and 15 Commercial Customers

Estimated Labour Costs:

\$80,000

Estimated Material Costs:

\$70,000

Expected Project Completion:

First Quarter 2009

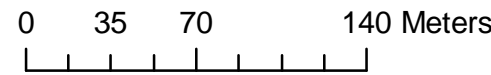
Note: Drawing of works to be completed and typical standard is attached. All drawings will be reviewed and approved by the Electrical Safety Authority.



**Second Street
Reconstruction**



Budget # 17014



Produced by COLLUS
Nov, 2008 (JW)

The information contained herein is believed to be correct, however,
the COLLUS assumes no liability for negligence, inaccuracies or
omissions. Drawing Not to Scale. Drawing is not a legal survey.



COLLUS Power Corp.

2009 Capital Project Report	
Budget No. 17014	
Capital Project: Sixth Street (Overhead Feeders for new Sub-Station) <ul style="list-style-type: none">Stewart Rd to High Street	
General Description:	<p>This project is a complete rebuild of the existing hydro asset to accommodate the new 44kV to 4kV Distribution Sub-Station # 9 proposed at Sixth Street & Stewart Road.</p> <p>The project will consist of the following:</p> <ul style="list-style-type: none">Replacement / upgrade of all existing poles (approx. 15)Installation of a new 44kV Circuit (approx. 725 meters)The replacement / upgrade of one existing 3 phase 4kV circuit (approx. 600 meters)Installation of three new 3 phase 4kV circuits (approx. 1800 meters)All existing & secondary Services will be replaced or relocated to suit the new construction.
Number of Affected Customers:	350 Residential Customers and 20 Commercial Customers
Estimated Labour Costs:	\$100,000
Estimated Material Costs:	\$80,000
Expected Project Completion:	Third Quarter 2009
Note: Drawing of works to be completed and typical standard is attached. All drawings will be reviewed and approved by the Electrical Safety Authority.	



**Sixth Street
(Overhead Feeders
for new Sub-Station)**



 *Budget # 17014*



0 20 40 80 Meters

Produced by COLLUS
Nov, 2008 (JW)
The information contained herein is believed to be correct, however,
the COLLUS assumes no liability for negligence, inaccuracies or
omissions. Drawing Not to Scale. Drawing is not a legal survey.

COLLUS Power Response to VECC IR #14(b)

Rates	Shared LV (Line)	Shared LV (DS)
	\$0.633	\$2.12

Loads	Shared LV (Line)	Shared LV (DS)
January	58,682.57	3,298.86
February	60,088.94	3,213.47
March	57,868.54	3,235.43
April	70,514.34	2,987.59
May	76,127.34	2,058.54
June	47,986.32	2,078.76
July	66,791.98	2,258.91
August	56,529.70	2,344.52
September	80,758.54	2,174.62
October	61,679.54	2,126.94
November	68,651.50	2,615.64
December	59,221.85	3,290.99

Note: Load comprised of 6 Months 2008 and 6 Months Historical data from 2007 while feeder switching was more prevalent for Stayner TS commissioning and winter outages.

The historical data reflects load shifting from feeder to feeder for LV charges.

Some of the Historical load shifting effects have been reduced from actual to help prevent over estimating. Load shifting is expected to continue as it is COLLUS Powers' method of restoring loads quickly during major 44Kv outages along with feeder switching required to complete commissioning of Stayner TS.

Charges used for calculations are all using the new (lower) rates for 2009

Charges	Shared LV (Line)	Shared LV (DS)	Sum LV
January	\$37,146.07	\$6,993.58	\$44,139.65
February	\$38,036.30	\$6,812.56	\$44,848.86
March	\$36,630.79	\$6,859.11	\$43,489.90
April	\$44,635.58	\$6,333.69	\$50,969.27
May	\$48,188.61	\$4,364.10	\$52,552.71
June	\$30,375.34	\$4,406.97	\$34,782.31
July	\$42,279.32	\$4,788.89	\$47,068.21
August	\$35,783.30	\$4,970.38	\$40,753.68
September	\$51,120.16	\$4,610.19	\$55,730.35
October	\$39,043.15	\$4,509.11	\$43,552.26
November	\$43,456.40	\$5,545.16	\$49,001.56
December	\$37,487.43	\$6,976.90	\$44,464.33
Totals	\$484,182.43	\$67,170.65	\$551,353.09

Re-Filed: November 28, 2008 (Amends Aug. 15, 2008 09 Normalized Dist. Rev. distribution with no change to Total)

COLLUS Power Response to VECC IR # 18 (b) – 1

2009 Test – Normalized (Current 2008 rates)

	Customers (Year-End)	Consumption (kWh / KW)	Distribution Revenues (\$)	Normalized Consumption (kWh / KW)	Unit Revenues Normalized \$/kWh/KW
Residential	13,011	121,128,423	3,515,857	121,128,423	.02903
GS<50	1,588	45,443,633	764,345	45,443,633	.01682
GS>50-Regular	127	300,721	325,034	300,721	1.0808
Street Light (connections)	3,051	6,087	38,380	6,087	6.3052
Unmetered Scattered Load	68	455,702	6,876	455,702	0.0127
Large User	1	75,012	181,791	75,012	2.2864
TOTAL	17,511	167,409,578	4,832,283	167,409,578	

2009 Test – Normalized (Proposed) 2009 Rates

	Customers (Year-End)	Consumption (kWh / KW)	Distribution Revenues (\$)	Normalized Consumption (kWh / KW)	Unit Revenues \$/kWh/KW
Residential	13,011	121,128,423	3,875,522	121,128,423	.03199
GS<50	1,588	45,443,633	937,105	45,443,633	.02062
GS>50-Regular	127	300,721	689,992	300,721	2.2945
Street Light (connections)	3,051	6,087	119,863	6,087	19.6916
Unmetered Scattered Load	68	455,702	20,152	455,702	0.0442
Large User	1	75,012	166,352	75,012	2.2177
TOTAL	17,846	167,409,578	5,808,986	167,409,578	

Re-Filed: November 28, 2008 (Amends Aug. 15, 2008 09 Normalized Dist. Rev. distribution with no change to Total)

COLLUS Power Response to VECC IR #18 b - 2

2008 Bridge - Normalized

	Customers (Year-End)	Consumption (kWh / KW)	Distribution Revenues (\$)	Normalized Consumption (kWh / KW)	Unit Revenues Normalized \$/kWh/KW
Residential	12,771	115,725,785	3,302,023	118,892,488	0.0278
GS<50	1,578	45,826,838	721,118	45,137,944	0.0160
GS>50-Regular	124	258,647	306,652	293,962	1.0432
Street Light (connections)	2,961	6,100	36,209	5,909	6.1278
Unmetered Scattered Load	76	517,563	6,488	510,523	0.0127
Large User	1	70,103	171,510	75,012	2.2864
TOTAL	17,511	162,405,036	4,544,000	164,915,838	

2009 Test - Normalized

	Customers (Year-End)	Consumption (kWh / KW)	Distribution Revenues (\$)	Normalized Consumption (kWh / KW)	Unit Revenues \$/kWh/KW
Residential	13,011	121,128,423	3,875,522	121,128,423	.031995
GS<50	1,588	45,443,633	937,105	45,443,633	.02062
GS>50-Regular	127	300,721	689,992	300,721	2.2945
Street Light (connections)	3,051	6,087	119,863	6,087	19.6916
Unmetered Scattered Load	68	455,702	20,152	455,702	0.0442
Large User	1	75,012	166,352	75,012	2.2177
TOTAL	17,846	167,409,578	5,808,986	167,409,578	

Schedule VEC IR 20 (a)

COMPARATIVE ANALYSIS OF OPERATING COSTS FROM 2006 TO 2009

	2006 Board Approved	2006 Actual	2007 Actual	2008 Bridge	2009 Test	% Change 2009 to 2006 Actuals
<u>ADJUSTED OM&A FOR COMPARISON</u>						
Total Operating Costs	\$ 4,095,857	\$ 4,020,744	\$4,076,412	\$4,426,223	\$4,789,820	
less: Amortization Expenses & Taxes	\$ 844,187	\$ 772,671	\$ 790,615	\$ 895,913	\$ 991,972	
less: Low Voltage Charges in 2006 EDR	\$ 398,421					
less: Energy Conservation in 2006 Actual		\$ 100,646				
Net Operation, Maintenance & Admin Exp.	\$ 2,853,249	\$ 3,147,427	\$ 3,285,797	\$ 3,530,310	\$ 3,797,848	
	% Differ to 06EDR>		10.3%			
OM & A Wages & Benefits (Table 2 EC&C)		\$ 1,469,092	\$ 1,554,405	\$ 1,721,958	\$ 1,942,218	32.2%
OM & A Other Expenses		\$ 1,678,335	\$ 1,731,392	\$ 1,808,353	\$ 1,855,630	10.6%
Net Operation, Maintenance & Admin Exp.		\$ 3,147,427	\$ 3,285,797	\$ 3,530,310	\$ 3,797,848	20.7%

TOTAL O, M & A	A	B	C	D
Breakdown of Year over Year Total Wage Difference (Hirings, Inflation etc)	2006 to 2007	2007 to 2008	2008 to 2009	Refer To
Increase Cost in Wages Year to Year for use in OEB IR #1.2 b&c	\$ 85,313	\$ 167,552	\$ 220,261	#1 Table 4
Increases % in Wages Year to Year for use in OEB IR #1.2 b&c	5.8%	10.8%	12.8%	
Less: Increased % of FTE staff complement Yearly for use in 1.2 b&c	2.3%	5.9%	9.3%	Total in Tb 2
Difference = Wage Increases(Avg=3.0%) and Employee Progression	3.5%	4.9%	3.5%	

SCHEDULE OEB IR #1.2(c) - 2

Table 2 Employee Complement And Compensation				
Number of Employees (FTEs)	ACTUAL 2006	ACTUAL 2007	BRIDGE 2008	TEST YEAR 2009
Executive	0.5	0.5	0.525	0.55
Management	0.5	0.5	0.525	0.55
Non-Union (Superv, Bill&Collect, Accting, RegSCADA)	8.4	8.6	9	9.5
Union	8.5	8.75	9.5	11
Total	17.9	18.35	19.55	21.6
Use above amounts to determine FTE Change				
% Year over Year Change'		2.5%	6.5%	10.5%
A portion of total is capitalized so backout for OM&A %		91%	90%	89%
Net OM&A increase % in FTE staff contingent		2.3%	5.9%	9.3%
Less: Growth % of Non-Union Year to Year		2.1%	4.7%	5.5%
Difference is Growth factor for O&M only		0.2%	1.2%	3.9%
Number of Part Time Employees (NONE)	2006	2007	2008	2009
Executive	0	0	0	0
Management	0	0	0	0
Non-Union (Superv, Bill&Collect, Accting, RegSCADA)	0	0	0	0
Union	0	0	0	0
Total	0	0	0	0
Total Compensation	2006	2007	2008	2009
Executive	110,862	118,578	126,000	135,960
Management	63,220	68,573	73,920	79,552
Non-Union (Superv, Bill&Collect, Accting, RegSCADA)	699,805	735,210	806,400	876,736
Union	720,205	792,044	904,638	1,091,970
Total	1,594,092	1,714,405	1,910,958	2,184,218
Compensation - Average Yearly Base Wages	2006	2007	2008	2009
Executive	184,770	197,630	200,000	206,000
Management	101,152	107,146	110,000	113,000
Non-Union (Superv, Bill&Collect, Accting, RegSCADA)	66,648	66,789	70,000	72,100
Union	61,250	65,557	66,000	71,500
Compensation - Average Yearly Overtime	2006	2007	2008	2009
Executive	0	0	0	0
Management	0	0	0	0
Non-Union (Superv, Bill&Collect, Accting, RegSCADA)	0	0	0	0
Union	8,417	7,708	10,745	7,750
Compensation - Average Yearly Incentive (NONE)	2006	2007	2008	2009
Executive	0	0	0	0
Management	0	0	0	0
Non-Union (Superv, Bill&Collect, Accting, RegSCADA)	0	0	0	0
Union	-	-	-	-
Compensation - Average Yearly Benefits	2006	2007	2008	2009
Executive	18,477	19,763	21,000	22,660
Management	12,644	15,000	16,170	17,402
Non-Union (Superv, Bill&Collect, Accting, RegSCADA)	16,662	18,701	19,600	20,188
Union	15,063	17,255	18,480	20,020
Total Union Compensation	2006	2007	2008	2009
Capitalized Labour	720,205	792,044	904,638	1,091,970
Total Union Compensation Charged to O&M	125,000	160,000	189,000	242,000
Add in Supervision that is in FTE's on Non-Union #'s.	595,205	632,044	715,638	849,970
Total SW&B Charged to O&M Union and N-U (Supervis.)	187,190	187,190	187,190	187,190
	782,395	819,234	902,828	1,037,160

Schedule VEC IR 21 (a)(b)

COMPARATIVE ANALYSIS OF ADMINISTRATION (B&C, CR and G&A) COSTS FROM 2006 TO 2009						
	2006 Board Approved	2006 Actual	2007 Actual	2008 Bridge	2009 Test	% Change 2009 to 2006 Actuals
ADJUSTED ADMIN FOR COMPARISON						
Billing and Collections	\$ 538,249	\$ 592,333	\$ 655,645	\$ 722,109	\$ 762,093	
Community Relations	\$ 88,563	\$ 154,243	\$ 157,924	\$ 100,085	\$ 107,389	
Administrative and General Expenses	\$ 1,200,627	\$ 952,430	\$ 904,732	\$ 932,991	\$1,008,741	
Taxes & Other Related	\$ 990	\$ 5,025	\$ 8,256	\$ 8,916	\$ 8,916	
SUB-TOTAL	\$ 1,828,428	\$ 1,704,031	\$ 1,726,557	\$ 1,764,101	\$ 1,887,139	
less: Low Voltage Charges in 2006 EDR	\$ 398,421					
less: Energy Conservation in 2006 Actual		\$ 100,646				
TOTAL	\$ 1,430,007	\$ 1,603,385	\$ 1,726,557	\$ 1,764,101	\$ 1,887,139	
	% Differ to 06EDR> 12.1%					
Admin. Wage & Benefits (Table 2 EC&C)		\$ 686,697	\$ 735,171	\$ 819,130	\$ 905,058	31.8%
Administration Other Expenses		\$ 916,688	\$ 991,386	\$ 944,971	\$ 982,081	7.1%
Net Administration Expense		\$ 1,603,385	\$ 1,726,557	\$ 1,764,101	\$ 1,887,139	17.7%

ADMINISTRATION EXPENSE				
Breakdown of Year over Year Total Wage Difference (Hirings, Inflation etc)	2006 to 2007	2007 to 2008	2008 to 2009	Refer To
Increase Cost in Wages Year to Year for use in OEB IR #1.2 b&c	\$ 48,474	\$ 83,959	\$ 85,928	#1 Table 4
Increases % in Wages Year to Year for use in OEB IR #1.2 b&c	7.1%	11.4%	10.5%	
Less: Increased % of FTE staff complement Yearly for use in 1.2 b&c	2.1%	4.7%	5.5%	Total in Tb 2
Difference = Wage Increases(Avg=4.0%) and Employee Staged Progression	4.9%	6.7%	5.0%	

BILL IMPACTS (Monthly Consumptions)

Schedule_VECC_IR#30(c)-1

RESIDENTIAL										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			9.26			10.38	1.12	12.10%	5.51%
100 kWh	Distribution (kWh)	100	0.0184	1.84	100	0.0209	2.09	0.25	13.59%	1.23%
	Smart Meter Rider (per month)			0.26			0.26	0.00	0.00%	0.00%
	LRAM & SSM Rider (kWh)	100			100	0.0000	0.00	0.00	#DIV/0!	0.00%
	Regulatory Assets (kWh)	100	0.0000	0.00	100	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			11.36			12.73	1.37	12.06%	6.74%
	Other Charges (kWh)	108	0.0208	2.25	108	0.0208	2.24	(0.02)	(0.81%)	(0.09%)
	Cost of Power Commodity (kWh)	108	0.0500	5.42	108	0.0500	5.38	(0.04)	(0.81%)	(0.22%)
	Total Bill			19.03			20.34	1.31	6.87%	6.43%

RESIDENTIAL										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			9.26			10.38	1.12	12.10%	3.21%
	250 kWh	250	0.0184	4.60	250	0.0209	5.23	0.63	13.59%	1.79%
	Smart Meter Rider (per month)			0.26			0.26	0.00	0.00%	0.00%
	LRAM & SSM Rider (kWh)	250			250	0.0000	0.00	0.00	#DIV/0!	0.00%
	Regulatory Assets (kWh)	250	0.0000	0.00	250	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			14.12			15.87	1.75	12.36%	5.00%
	Other Charges (kWh)	271	0.0208	5.64	269	0.0208	5.59	(0.05)	(0.81%)	(0.13%)
	Cost of Power Commodity (kWh)	271	0.0500	13.55	269	0.0500	13.44	(0.11)	(0.81%)	(0.31%)
	Total Bill			33.30			34.89	1.59	4.77%	4.56%

RESIDENTIAL										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			9.26			10.38	1.12	12.10%	1.89%
	500 kWh	500	0.0184	9.20	500	0.0209	10.45	1.25	13.59%	2.11%
	Smart Meter Rider (per month)			0.26			0.26	0.00	0.00%	0.00%
	LRAM & SSM Rider (kWh)	500			500	0.0000	0.00	0.00	#DIV/0!	0.00%
	Regulatory Assets (kWh)	500	0.0000	0.00	500	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			18.72			21.09	2.37	12.66%	4.01%
	Other Charges (kWh)	542	0.0208	11.27	538	0.0208	11.18	(0.09)	(0.81%)	(0.15%)
	Cost of Power Commodity (kWh)	542	0.0500	27.10	538	0.0500	26.88	(0.22)	(0.81%)	(0.37%)
	Total Bill			57.09			59.15	2.06	3.61%	3.48%

RESIDENTIAL										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			9.26			10.38	1.12	12.10%	1.31%
750 kWh	Distribution (kWh)	750	0.0184	13.80	750	0.0209	15.68	1.88	13.59%	2.20%
	Smart Meter Rider (per month)			0.26			0.26	0.00	0.00%	0.00%
	LRAM & SSM Rider (kWh)	750			750	0.0000	0.00	0.00	#DIV/0!	0.00%
	Regulatory Assets (kWh)	750	0.0000	0.00	750	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			23.32			26.32	3.00	12.84%	3.51%
	Other Charges (kWh)	813	0.0208	16.91	806	0.0208	16.77	(0.14)	(0.81%)	(0.16%)
	Cost of Power Commodity (kWh)	600	0.0500	30.00	600	0.0500	30.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	213	0.0590	12.56	206	0.0590	12.17	(0.39)	(3.08%)	(0.45%)
	Total Bill			82.79			85.26	2.47	2.99%	2.90%

RESIDENTIAL										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			9.26			10.38	1.12	12.10%	1.00%
1,000 kWh	Distribution (kWh)	1,000	0.0184	18.40	1,000	0.0209	20.90	2.50	13.59%	2.23%
	Smart Meter Rider (per month)			0.26			0.26	0.00	0.00%	0.00%
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Regulatory Assets (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			27.92			31.54	3.62	12.97%	3.23%
	Other Charges (kWh)	1,084	0.0208	22.54	1,075	0.0208	22.36	(0.18)	(0.81%)	(0.16%)
	Cost of Power Commodity (kWh)	600	0.0500	30.00	600	0.0500	30.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	484	0.0590	28.54	475	0.0590	28.03	(0.52)	(1.81%)	(0.46%)
	Total Bill			109.01			111.93	2.92	2.68%	2.61%

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
Consumption 1,500 kWh	Monthly Service Charge			9.26			10.38	1.12	12.10%
	Distribution (kWh)	1,500	0.0184	27.60	1,500	0.0209	31.35	3.75	13.59%
	Smart Meter Rider (per month)			0.26			0.26	0.00	0.00%
	LRAM & SSM Rider (kWh)	1,500			1,500	0.0000	0.00	0.00	#DIV/0!
	Regulatory Assets (kWh)	1,500	0.0000	0.00	1,500	0.0000	0.00	0.00	#DIV/0!
	Sub-Total			37.12			41.99	4.87	13.12%
	Other Charges (kWh)	1,626	0.0208	33.81	1,613	0.0208	33.54	(0.27)	(0.81%)
	Cost of Power Commodity (kWh)	600	0.0500	30.00	600	0.0500	30.00	0.00	0.00%
	Cost of Power Commodity (kWh)	1,026	0.0590	60.52	1,013	0.0590	59.74	(0.77)	(1.28%)
	Total Bill			161.45			165.27	3.82	2.37%

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
Consumption 2,000 kWh	Monthly Service Charge			9.26			10.38	1.12	12.10%
	Distribution (kWh)	2,000	0.0184	36.80	2,000	0.0209	41.80	5.00	13.59%
	Smart Meter Rider (per month)			0.26			0.26	0.00	0.00%
	LRAM & SSM Rider (kWh)	2,000			2,000	0.0000	0.00	0.00	#DIV/0!
	Regulatory Assets (kWh)	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	#DIV/0!
	Sub-Total			46.32			52.44	6.12	13.21%
	Other Charges (kWh)	2,168	0.0208	45.09	2,150	0.0208	44.72	(0.36)	(0.81%)
	Cost of Power Commodity (kWh)	600	0.0500	30.00	600	0.0500	30.00	0.00	0.00%
	Cost of Power Commodity (kWh)	1,568	0.0590	92.49	1,550	0.0590	91.46	(1.03)	(1.12%)
	Total Bill			213.89			218.62	4.72	2.21%

GENERAL SERVICE < 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %
Consumption 1,000 kWh	Monthly Service Charge			16.26			18.83	2.57	15.81%
	Distribution (kWh)	1,000	0.0111	11.10	1,000	0.0132	13.20	2.10	18.92%
	Smart Meter Rider (per month)			0.26			0.26	0.00	0.00%
	Regulatory Assets (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!
	Sub-Total			27.62			32.29	4.67	16.91%
	Other Charges (kWh)	1,084	0.0201	21.78	1,075	0.0201	21.61	(0.18)	(0.81%)
	Cost of Power Commodity (kWh)	750	0.0500	37.50	750	0.0500	37.50	0.00	0.00%
	Cost of Power Commodity (kWh)	334	0.0590	19.69	325	0.0590	19.18	(0.52)	(2.62%)
	Total Bill			106.60			110.58	3.98	3.73%

GENERAL SERVICE < 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %
Consumption 2,000 kWh	Monthly Service Charge			16.26			18.83	2.57	15.81%
	Distribution (kWh)	2,000	0.0111	22.20	2,000	0.0132	26.40	4.20	18.92%
	Smart Meter Rider (per month)			0.26			0.26	0.00	0.00%
	Regulatory Assets (kWh)	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	#DIV/0!
	Sub-Total			38.72			45.49	6.77	17.48%
	Other Charges (kWh)	2,168	0.0201	43.57	2,150	0.0201	43.22	(0.35)	(0.81%)
	Cost of Power Commodity (kWh)	750	0.0500	37.50	750	0.0500	37.50	0.00	0.00%
	Cost of Power Commodity (kWh)	1,418	0.0590	83.64	1,400	0.0590	82.61	(1.03)	(1.23%)
	Total Bill			203.43			208.81	5.39	2.65%

GENERAL SERVICE < 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %
Consumption 5,000 kWh	Monthly Service Charge			16.26			18.83	2.57	15.81%
	Distribution (kWh)	5,000	0.0111	55.50	5,000	0.0132	66.00	10.50	18.92%
	Smart Meter Rider (per month)			0.26			0.26	0.00	0.00%
	Regulatory Assets (kWh)	5,000	0.0000	0.00	5,000	0.0000	0.00	0.00	#DIV/0!
	Sub-Total			72.02			85.09	13.07	18.15%
	Other Charges (kWh)	5,419	0.0201	108.92	5,375	0.0201	108.04	(0.88)	(0.81%)
	Cost of Power Commodity (kWh)	750	0.0500	37.50	750	0.0500	37.50	0.00	0.00%
	Cost of Power Commodity (kWh)	4,669	0.0590	275.47	4,625	0.0590	272.89	(2.58)	(0.94%)
	Total Bill			493.91			503.52	9.61	1.95%

GENERAL SERVICE < 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<div>Consumption</div> <div>10,000 kWh</div>	Monthly Service Charge			16.26			18.83	2.57	15.81%	0.26%
	Distribution (kWh)	10,000	0.0111	111.00	10,000	0.0132	132.00	21.00	18.92%	2.11%
	Smart Meter Rider (per month)			0.26			0.26	0.00	0.00%	0.00%
	Regulatory Assets (kWh)	10,000	0.0000	0.00	10,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			127.52			151.09	23.57	18.48%	2.37%
	Other Charges (kWh)	10,838	0.0201	217.84	10,750	0.0201	216.09	(1.76)	(0.81%)	(0.18%)
	Cost of Power Commodity (kWh)	750	0.0500	37.50	750	0.0500	37.50	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	10,088	0.0590	595.19	10,000	0.0590	590.03	(5.16)	(0.87%)	(0.52%)
	Total Bill			978.06			994.70	16.65	1.70%	1.67%

GENERAL SERVICE < 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<div>Consumption</div> <div>15,000 kWh</div>	Monthly Service Charge			16.26			18.83	2.57	15.81%	0.17%
	Distribution (kWh)	15,000	0.0111	166.50	15,000	0.0132	198.00	31.50	18.92%	2.12%
	Smart Meter Rider (per month)			0.26			0.26	0.00	0.00%	0.00%
	Regulatory Assets (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total	183.02			217.09			34.07	18.62%	2.29%
	Other Charges (kWh)	16,257	0.0201	326.77	16,126	0.0201	324.13	(2.64)	(0.81%)	(0.18%)
	Cost of Power Commodity (kWh)	750	0.0500	37.50	750	0.0500	37.50	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	15,507	0.0590	914.91	15,376	0.0590	907.17	(7.74)	(0.85%)	(0.52%)
	Total Bill	1,462.20			1,485.89			23.69	1.62%	1.59%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<div>Consumption</div> <div>15,000 kWh</div> <div>60 kW</div>	Monthly Service Charge			54.14			92.97	38.83	71.72%	2.47%
	Distribution (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	60	1.4434	86.60	60	2.6166	157.00	70.39	81.28%	4.47%
	Smart Meter Rider (per month)			0.26			0.26	0.00	0.00%	0.00%
	Regulatory Assets (kW)	60	0.0000	0.00	60	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			141.00			250.23	109.22	77.46%	6.94%
	Other Charges (kWh)	16,257	0.0132	214.59	16,126	0.0132	212.86	(1.73)	(0.81%)	(0.11%)
	Other Charges (kW)	60	2.7721	166.33	60	2.7721	166.33	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	750	0.0500	37.50	750	0.0500	37.50	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	15,507	0.0590	914.91	15,376	0.0590	907.17	(7.74)	(0.85%)	(0.49%)
	Total Bill			1,474.34			1,574.08	99.75	6.77%	6.34%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<div>Consumption</div> <div>40,000 kWh</div> <div>100 kW</div>	Monthly Service Charge			54.14			92.97	38.83	71.72%	1.10%
	Distribution (kWh)	40,000	0.0000	0.00	40,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	100	1.4434	144.34	100	2.6166	261.66	117.32	81.28%	3.31%
	Smart Meter Rider (per month)			0.26			0.26	0.00	0.00%	0.00%
	Regulatory Assets (kW)	100	0.0000	0.00	100	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			198.74			354.89	156.15	78.57%	4.41%
	Other Charges (kWh)	43,352	0.0132	572.25	43,002	0.0132	567.63	(4.62)	(0.81%)	(0.13%)
	Other Charges (kW)	100	2.7721	277.21	100	2.7721	277.21	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	0	0.0545	0.00	0	0.0545	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	43,352	0.0545	2,362.68	43,002	0.0545	2,343.61	(19.08)	(0.81%)	(0.54%)
	Total Bill			3,410.88			3,543.33	132.45	3.88%	3.74%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<div>Consumption</div> <div>100,000 kWh</div> <div>350 kW</div>	Monthly Service Charge			54.14			92.97	38.83	71.72%	0.42%
	Distribution (kWh)	100,000	0.0000	0.00	100,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	350	1.4434	505.19	350	2.6166	915.81	410.62	81.28%	4.44%
	Smart Meter Rider (per month)			0.26			0.26	0.00	0.00%	0.00%
	Regulatory Assets (kW)	350	0.0000	0.00	350	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			559.59			1,009.04	449.45	80.32%	4.86%
	Other Charges (kWh)	108,380	0.0132	1,430.62	107,505	0.0132	1,419.07	(11.55)	(0.81%)	(0.12%)
	Other Charges (kW)	350	2.7721	970.24	350	2.7721	970.24	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	0	0.0545	0.00	0	0.0545	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	108,380	0.0545	5,906.71	107,505	0.0545	5,859.02	(47.69)	(0.81%)	(0.52%)
	Total Bill			8,867.15			9,257.36	390.21	4.40%	4.22%

GENERAL SERVICE > 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<div>Consumption</div> <div>400,000 kWh</div> <div>1,400 kW</div>	Monthly Service Charge			54.14			92.97	38.83	71.72%	0.11%
	Distribution (kWh)	400,000	0.0000	0.00	400,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	1,400	0.8434	1,180.76	1,400	2.2666	3,173.24	1,992.48	168.75%	5.50%
	Smart Meter Rider (per month)			0.26			0.26	0.00	0.00%	0.00%
	Regulatory Assets (kW)	1,400	0.0000	0.00	1,400	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			1,235.16			3,266.47	2,031.31	164.46%	5.60%
	Other Charges (kWh)	433,520	0.0132	5,722.46	430,020	0.0132	5,676.26	(46.20)	(0.81%)	(0.13%)
	Other Charges (kW)	1,400	2.7721	3,880.94	1,400	2.7721	3,880.94	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	0	0.0545	0.00	0	0.0545	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	433,520	0.0545	23,626.84	430,020	0.0545	23,436.09	(190.75)	(0.81%)	(0.53%)
	Total Bill			34,465.40			36,259.76	1,794.35	5.21%	4.95%

GENERAL SERVICE > 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<div>Consumption</div> <div>1,000,000 kWh</div> <div>2,800 kW</div>	Monthly Service Charge			54.14			92.97	38.83	71.72%	0.04%
	Distribution (kWh)	1,000,000	0.0000	0.00	1,000,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	2,800	0.8434	2,361.52	2,800	2.2666	6,346.48	3,984.96	168.75%	4.58%
	Smart Meter Rider (per month)			0.26			0.26	0.00	0.00%	0.00%
	Regulatory Assets (kW)	2,800	0.0000	0.00	2,800	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			2,415.92			6,439.71	4,023.79	166.55%	4.63%
	Other Charges (kWh)	1,083,800	0.0132	14,306.16	1,075,050	0.0132	14,190.66	(115.50)	(0.81%)	(0.13%)
	Other Charges (kW)	2,800	2.7721	7,761.88	2,800	2.7721	7,761.88	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	0	0.0545	0.00	0	0.0545	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	1,083,800	0.0545	59,067.10	1,075,050	0.0545	58,590.21	(476.89)	(0.81%)	(0.55%)
	Total Bill			83,551.06			86,982.46	3,431.40	4.11%	3.94%

LARGE USER (> 5000 kW)

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<div>Consumption</div> <div>3,118,000 kWh</div> <div>6,250 kW</div>	Monthly Service Charge			6,908.18			4,830.44	(2,077.74)	(30.08%)	(0.81%)
	Distribution (kWh)	3,118,000	0.0000	0.00	3,118,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	6,250	1.8860	11,787.50	6,250	2.1475	13,421.88	1,634.38	13.87%	0.63%
	Smart Meter Rider (per month)			0.26			0.26	0.00	0.00%	0.00%
	Regulatory Assets (kW)	6,250	0.0000	0.00	6,250	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			18,695.94			18,252.58	(443.37)	(2.37%)	(0.17%)
	Other Charges (kWh)	3,224,012	0.0132	42,556.96	3,224,012	0.0132	42,556.96	(0.00)	(0.00%)	(0.00%)
	Other Charges (kW)	6,250	3.3401	20,875.63	6,250	3.3401	20,875.63	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	0	0.0545	0.00	0	0.0545	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	3,224,012	0.0545	175,708.65	3,224,012	0.0545	175,708.65	(0.00)	(0.00%)	(0.00%)
	Total Bill			257,837.18			257,393.81	(443.37)	(0.17%)	(0.17%)

LARGE USER (> 5000 kW)

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<div>Consumption</div> <div>10,000,000 kWh</div> <div>11,000 kW</div>	Monthly Service Charge			6,908.18			4,830.44	(2,077.74)	(30.08%)	(0.27%)
	Distribution (kWh)	10,000,000	0.0000	0.00	10,000,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	11,000	1.8860	20,746.00	11,000	2.1475	23,622.50	2,876.50	13.87%	0.38%
	Smart Meter Rider (per month)			0.26			0.26	0.00	0.00%	0.00%
	Regulatory Assets (kW)	11,000	0.0000	0.00	11,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Sub-Total			27,654.44			28,453.20	798.76	2.89%	0.10%
	Other Charges (kWh)	10,340,000	0.0132	136,488.00	10,340,000	0.0132	136,488.00	(0.00)	(0.00%)	(0.00%)
	Other Charges (kW)	11,000	3.3401	36,741.10	11,000	3.3401	36,741.10	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	0	0.0545	0.00	0	0.0545	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	10,340,000	0.0545	563,530.00	10,340,000	0.0545	563,530.00	(0.00)	(0.00%)	(0.00%)
	Total Bill			764,413.54			765,212.30	798.76	0.10%	0.10%

Street Lighting									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change % % of Total Bill
<div>Billing Determinants</div> <div>1,964 Connections</div> <div>96,667 kWh</div> <div>290 kW</div>	Monthly Service Charge	1,964	0.6100	1,198.04	1,964	1.9051	3,741.62	2,543.58	212.31% 18.27%
	Distribution (kWh)	96,667	0.0000	0.00	96,667	0.0000	0.00	0.00	#DIV/0! 0.00%
	Distribution (kW)	290	2.9941	868.29	290	8.7319	2,532.25	1,663.96	191.64% 11.95%
	Regulatory Assets (kW)	290	0.0000	0.00	290	0.0000	0.00	0.00	#DIV/0! 0.00%
	Sub-Total			2,066.33			6,273.87	4,207.54	203.62% 30.22%
	Other Charges (kWh)	104,767	0.0132	1,382.93	103,921	0.0132	1,371.76	(11.17)	(0.81%) (0.08%)
	Other Charges (kW)	290	2.1101	611.93	290	2.1101	611.93	0.00	0.00% 0.00%
	Cost of Power Commodity (kWh)	750	0.0545	40.88	750	0.0545	40.88	0.00	0.00% 0.00%
	Cost of Power Commodity (kWh)	104,017	0.0545	5,668.94	103,171	0.0545	5,622.85	(46.10)	(0.81%) (0.33%)
	Total Bill			9,771.01			13,921.28	4,150.27	42.48% 29.81%

Street Lighting									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change % % of Total Bill
<div>Billing Determinants</div> <div>672 Connections</div> <div>48,333 kWh</div> <div>145 kW</div>	Monthly Service Charge	672	0.6100	409.92	672	1.9051	1,280.23	870.31	212.31% 13.66%
	Distribution (kWh)	48,333	0.0000	0.00	48,333	0.0000	0.00	0.00	#DIV/0! 0.00%
	Distribution (kW)	145	2.9941	434.14	145	8.7319	1,266.13	831.98	191.64% 13.06%
	Regulatory Assets (kW)	145	0.0000	0.00	145	0.0000	0.00	0.00	#DIV/0! 0.00%
	Sub-Total			844.06			2,546.35	1,702.29	201.68% 26.72%
	Other Charges (kWh)	52,384	0.0132	691.46	51,961	0.0132	685.88	(5.58)	(0.81%) (0.09%)
	Other Charges (kW)	145	2.1101	305.96	145	2.1101	305.96	0.00	0.00% 0.00%
	Cost of Power Commodity (kWh)	750	0.0545	40.88	750	0.0545	40.88	0.00	0.00% 0.00%
	Cost of Power Commodity (kWh)	51,634	0.0545	2,814.03	51,211	0.0545	2,790.99	(23.05)	(0.82%) (0.36%)
	Total Bill			4,696.40			6,370.06	1,673.66	35.64% 26.27%

Street Lighting									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change % % of Total Bill
<div>Billing Determinants</div> <div>352 Connections</div> <div>21,667 kWh</div> <div>65 kW</div>	Monthly Service Charge	352	0.6100	214.72	352	1.9051	670.60	455.88	212.31% 15.44%
	Distribution (kWh)	21,667	0.0000	0.00	21,667	0.0000	0.00	0.00	#DIV/0! 0.00%
	Distribution (kW)	65	2.9941	194.62	65	8.7319	567.57	372.96	191.64% 12.63%
	Regulatory Assets (kW)	65	0.0000	0.00	65	0.0000	0.00	0.00	#DIV/0! 0.00%
	Sub-Total			409.34			1,238.17	828.83	202.48% 28.07%
	Other Charges (kWh)	23,482	0.0132	309.97	23,293	0.0132	307.46	(2.50)	(0.81%) (0.08%)
	Other Charges (kW)	65	2.1101	137.16	65	2.1101	137.16	0.00	0.00% 0.00%
	Cost of Power Commodity (kWh)	750	0.0545	40.88	750	0.0545	40.88	0.00	0.00% 0.00%
	Cost of Power Commodity (kWh)	22,732	0.0545	1,238.91	22,543	0.0545	1,228.58	(10.33)	(0.83%) (0.35%)
	Total Bill			2,136.25			2,952.24	816.00	38.20% 27.64%

UNMETERED SCATTERED LOAD									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change % % of Total Bill
<div>Consumption</div> <div>18,000 kWh</div> <div>0 kW</div>	Monthly Service Charge			0.00			0.00	0.00	#DIV/0! 0.00%
	Distribution (kWh)	18,000	0.0162	291.60	18,000	0.0369	664.20	372.60	127.78% 18.87%
	Distribution (kW)	0	0.0000	0.00	0	0.0000	0.00	0.00	#DIV/0! 0.00%
	Smart Meter Rider (per month)			0.00			0.26	0.26	#DIV/0! 0.01%
	Regulatory Assets (kW)	0	0.0000	0.00	0	0.0000	0.00	0.00	#DIV/0! 0.00%
	Sub-Total			291.60			664.46	372.86	127.87% 18.88%
	Other Charges (kWh)	19,508	0.0132	257.51	19,351	0.0132	255.43	(2.08)	(0.81%) (0.11%)
	Other Charges (kW)	0	2.7721	0.00	0	2.7721	0.00	0.00	#DIV/0! 0.00%
	Cost of Power Commodity (kWh)	750	0.0545	40.88	750	0.0545	40.88	0.00	0.00% 0.00%
	Cost of Power Commodity (kWh)	18,758	0.0545	1,022.33	18,601	0.0545	1,013.75	(8.58)	(0.84%) (0.43%)
	Total Bill			1,612.32			1,974.52	362.20	22.46% 18.34%



2006 COST ALLOCATION INFORMATION FILING
COLLUS Power Corp
EB-2005-0353 EB-2006-0247
Monday, January 15, 2007

Schedule VECC IR 33(c)-1

Sheet 01 Revenue to Cost Summary Worksheet - Second Run Run 2 same as Run 1(USL same)

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	6	7	9
Rate Base Assets		Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load
crev mi	Distribution Revenue (sale)	\$4,460,422	\$3,316,640	\$738,320	\$251,985	\$106,741	\$33,387	\$13,349
	Miscellaneous Revenue (mi)	\$327,742	\$231,184	\$60,964	\$24,993	\$4,192	\$4,755	\$1,655
	Total Revenue	\$4,788,164	\$3,547,824	\$799,284	\$276,977	\$110,933	\$38,142	\$15,004
Expenses								
di cu ad dep INPUT INT	Distribution Costs (di)	\$1,185,972	\$655,601	\$176,025	\$215,176	\$57,624	\$77,196	\$4,349
	Customer Related Costs (cu)	\$749,018	\$529,987	\$139,167	\$69,255	\$7,391	\$75	\$3,143
	General and Administration (ad)	\$919,259	\$562,885	\$149,637	\$135,371	\$30,978	\$36,836	\$3,553
	Depreciation and Amortization (dep)	\$843,196	\$487,055	\$127,773	\$143,891	\$36,025	\$45,722	\$2,729
	PILs (INPUT)	\$373,166	\$213,282	\$57,502	\$65,872	\$16,299	\$19,115	\$1,096
	Interest	\$406,536	\$232,354	\$62,645	\$71,763	\$17,756	\$20,825	\$1,194
Total Expenses		\$4,477,147	\$2,681,163	\$712,749	\$701,329	\$166,073	\$199,769	\$16,063
Direct Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$621,834	\$355,407	\$95,821	\$109,768	\$27,160	\$31,853	\$1,826
	Revenue Requirement (includes NI)	\$5,098,981	\$3,036,570	\$808,570	\$811,097	\$193,234	\$231,622	\$17,889
	Revenue Requirement Input equals Output							
Rate Base Calculation								
dp gp accum dep co	Net Assets							
	Distribution Plant - Gross	\$19,113,105	\$10,897,831	\$2,873,944	\$3,384,540	\$859,672	\$1,038,091	\$59,026
	General Plant - Gross	\$2,282,487	\$1,304,225	\$343,641	\$400,642	\$101,176	\$125,674	\$7,129
	Accumulated Depreciation	(\$9,025,507)	(\$5,133,726)	(\$1,355,200)	(\$1,613,879)	(\$412,519)	(\$482,665)	(\$27,518)
	Capital Contribution	(\$3,018,439)	(\$1,723,522)	(\$423,613)	(\$521,161)	(\$139,459)	(\$199,621)	(\$11,063)
	Total Net Plant	\$9,351,647	\$5,344,807	\$1,438,772	\$1,650,143	\$408,870	\$481,479	\$27,575
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$26,526,514	\$10,888,119	\$4,106,072	\$8,070,324	\$3,207,580	\$171,926	\$82,493
	OM&A Expenses	\$2,854,249	\$1,748,472	\$464,829	\$419,803	\$95,993	\$114,107	\$11,045
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$29,380,763	\$12,636,591	\$4,570,901	\$8,490,127	\$3,303,573	\$286,033	\$93,538
	Working Capital	\$4,407,114	\$1,895,489	\$685,635	\$1,273,519	\$495,536	\$42,905	\$14,031
Total Rate Base		\$13,758,761	\$7,240,296	\$2,124,407	\$2,923,662	\$904,406	\$524,384	\$41,606
		Rate Base Input equals Output						
Equity Component of Rate Base		\$6,879,380	\$3,620,148	\$1,062,204	\$1,461,831	\$452,203	\$262,192	\$20,803
Net Income on Allocated Assets		\$311,017	\$866,660	\$86,535	(\$424,351)	(\$55,141)	(\$161,628)	(\$1,059)
Net Income on Direct Allocation Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income		\$311,017	\$866,660	\$86,535	(\$424,351)	(\$55,141)	(\$161,628)	(\$1,059)
RATIOS ANALYSIS								
REVENUE TO EXPENSES %		93.90%	116.84%	98.85%	34.15%	57.41%	16.47%	83.87%
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$310,817)	\$511,254	(\$9,286)	(\$534,119)	(\$82,301)	(\$193,481)	(\$2,885)
RETURN ON EQUITY COMPONENT OF RATE BASE		4.52%	23.94%	8.15%	-29.03%	-12.19%	-61.64%	-5.09%