Ontario Energy Board

2021 Cost Allocation Model

EB-2021-0016

Sheet I4 Break Out Worksheet -

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
Please see Instructions tab for detailed instructions*

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	$11,576,086

RATE BASE AND DISTRIBUTION ASSETS

BALANCE SHEET ITEMS

Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1565	Conservation and Demand Management	$0		-	-					-
1805	Land	$2,112		($2,112)	-					
1805-1	Land Station >50 kV			$0	-					-
1805-2	Land Station <50 kV		100.00%	$2,112	2,112					2,112
1806	Land Rights	$0		$0	-					
1806-1	Land Rights Station >50 kV			$0	-					-
1806-2	Land Rights Station <50 kV		100.00%	$0	-					-
1808	Buildings and Fixtures	$0		$0	-					
1808-1	Buildings and Fixtures > 50 kV			$0	-					-
1808-2	Buildings and Fixtures < 50 KV		100.00%	$0	-					-
1810	Leasehold Improvements	$0		$0	-					
1810-1	Leasehold Improvements >50 kV			$0	-					-
1810-2	Leasehold Improvements <50 kV		100.00%	$0	-					-
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0		$0	-					-
1820	Distribution Station Equipment - Normally Primary below 50 kV	$142,098		($142,098)	-					-
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			$0	-					-
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)		100.00%	$142,098	142,098			$ (141,603)		496
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.00%	$0	-					-
1825	Storage Battery Equipment	$0		$0	-					
1825-1	Storage Battery Equipment > 50 kV			$0	-					-
1825-2	Storage Battery Equipment <50 kV		100.00%	$0	-					-

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Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	$11,576,086

RATE BASE AND DISTRIBUTION ASSETS

BALANCE SHEET ITEMS

Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1830	Poles, Towers and Fixtures	$1,787,976		($1,787,976)	-					
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			$0	-					-
1830-4	Poles, Towers and Fixtures - Primary		80.00%	$1,430,381	1,430,381	($423,693)	$181,062	$ (372,283)		815,467
1830-5	Poles, Towers and Fixtures - Secondary		20.00%	$357,595	357,595	($105,923)	$45,265	$ (93,071)		203,867
1835	Overhead Conductors and Devices	$6,729,634		($6,729,634)	-					
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			$0	-					-
1835-4	Overhead Conductors and Devices - Primary		80.00%	$5,383,707	5,383,707	($827,441)	$353,600	$ (3,936,541)		973,325
1835-5	Overhead Conductors and Devices - Secondary		20.00%	$1,345,927	1,345,927	($206,860)	$88,400	$ (984,135)		243,331
1840	Underground Conduit	$3,392,328		($3,392,328)	-					
1840-3	Underground Conduit - Bulk Delivery			$0	-					-
1840-4	Underground Conduit - Primary			$0	-					-
1840-5	Underground Conduit - Secondary		100.00%	$3,392,328	3,392,328	($1,004,841)	$429,410	$ (742,542)		2,074,355
1845	Underground Conductors and Devices	$9,811,693		($9,811,693)	-					
1845-3	Underground Conductors and Devices - Bulk Delivery			$0	-					-
1845-4	Underground Conductors and Devices - Primary			$0	-					-
1845-5	Underground Conductors and Devices - Secondary		100.00%	$9,811,693	9,811,693	($2,906,320)	$1,241,991	$ (5,942,803)		2,204,562
1850	Line Transformers	$8,521,830		$0	8,521,830	($2,524,250)	$1,078,717	$ (4,480,654)		2,595,643
1855	Services	$1,932,191		$0	1,932,191	($572,334)	$244,582	$ (662,602)		941,837

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Sheet I4 Break Out Worksheet -

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Please see Instructions tab for detailed instructions*

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	$11,576,086

RATE BASE AND DISTRIBUTION ASSETS

BALANCE SHEET ITEMS

Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1860	Meters	$1,883,036		$0	1,883,036	($557,774)	$238,360	$ (1,178,119)		385,503
Total		**$34,202,898**		**$0**	**$34,202,898**	**($9,129,435)**	**$3,901,387**	**($18,534,352)**	**$0**	**10,440,497**
SUB TOTAL from I3		**$34,202,898**								

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Sheet I4 Break Out Worksheet -

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
Please see Instructions tab for detailed instructions*

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	$11,576,086

RATE BASE AND DISTRIBUTION ASSETS

BALANCE SHEET ITEMS

Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset
1905	Land	$82,399			82,399			$ -		$ 82,399
1906	Land Rights	$2,945			2,945			$ (2,725)		$ 220
1908	Buildings and Fixtures	$458,164			458,164			$ (316,244)		$ 141,920
1910	Leasehold Improvements	$0			-			$ -		$ -
1915	Office Furniture and Equipment	$312,223			312,223			$ (279,145)		$ 33,077
1920	Computer Equipment - Hardware	$481,580			481,580			$ (453,607)		$ 27,974
1925	Computer Software	$428,219			428,219			$ (351,695)		$ 76,524
1930	Transportation Equipment	$1,192,004			1,192,004			$ (462,637)		$ 729,367
1935	Stores Equipment	$0			-					$ -
1940	Tools, Shop and Garage Equipment	$439,127			439,127			$ (397,398)		$ 41,730
1945	Measurement and Testing Equipment	$0			-			$ -		$ -
1950	Power Operated Equipment	$0			-			$ -		$ -
1955	Communication Equipment	$37,537			37,537			$ (35,160)		$ 2,377
1960	Miscellaneous Equipment	$0			-					$ -
1970	Load Management Controls - Customer Premises	$0			-					$ -
1975	Load Management Controls - Utility Premises	$0			-					$ -
1980	System Supervisory Equipment	$0			-					$ -
1990	Other Tangible Property	$0			-					$ -
2005	Property Under Capital Leases	$0			-					$ -
2010	Electric Plant Purchased or Sold	$0			-					$ -
	Total	$3,434,198		$0	$3,434,198	$0	$0	($2,298,610)	$0	$1,135,588
	SUB TOTAL from I3	$3,434,198								
	I3 Directly Allocated	$0								

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Sheet I4 Break Out Worksheet -

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
Please see Instructions tab for detailed instructions*

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	$11,576,086

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
	Grand Total	$37,637,096		$0	$37,637,096	($9,129,435)	$3,901,387	($20,832,962)	$0	$11,576,085

Ontario Energy Board

2021 Cost Allocation Model

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Sheet I4 Break Out Worksheet -

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
Please see Instructions tab for detailed instructions*

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	$11,576,086

RATE BASE AND DISTRIBUTION ASSETS

BALANCE SHEET ITEMS

Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
To be Prorated										
1995	Contributed Capital - 1995	($9,129,435)				$9,129,435	Balanced			
2105	Accumulated Depreciation - 2105	($16,931,576)						$16,931,576	Balanced	
2120	Accumulated Depreciation - 2120	$0							$0	Balanced
	Total	**($26,061,011)**								
	Net Assets	**$11,576,085**	**Net Fixed Assets Match**							

Amortization Expenses

5705	Amortization Expense - Property, Plant, and Equipment	$248,704
5710	Amortization of Limited Term Electric Plant	$0
5715	Amortization of Intangibles and Other Electric Plant	$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0
	Total Amortization Expense	**$248,704**

Ontario Energy Board

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EB-2021-0016

Sheet I4 Bre

Instructions:
This is an input sheet for the Break Out
***Please see Instructions tab for detailed**

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

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management				
1805	Land				
1805-1	Land Station >50 kV				
1805-2	Land Station <50 kV				
1806	Land Rights				
1806-1	Land Rights Station >50 kV				
1806-2	Land Rights Station <50 kV				
1808	Buildings and Fixtures				
1808-1	Buildings and Fixtures > 50 kV				
1808-2	Buildings and Fixtures < 50 KV				
1810	Leasehold Improvements				
1810-1	Leasehold Improvements >50 kV				
1810-2	Leasehold Improvements <50 kV				
1815	Transformer Station Equipment - Normally Primary above 50 kV				
1820	Distribution Station Equipment - Normally Primary below 50 kV				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)	$ 62			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)				
1825	Storage Battery Equipment				
1825-1	Storage Battery Equipment > 50 kV				
1825-2	Storage Battery Equipment <50 kV				

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EB-2021-0016

Sheet I4 Bre

Instructions:
This is an input sheet for the Break Out
Please see Instructions tab for detailed

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

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1830	Poles, Towers and Fixtures				
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery				
1830-4	Poles, Towers and Fixtures - Primary	$12,715			
1830-5	Poles, Towers and Fixtures - Secondary	$3,179			
1835	Overhead Conductors and Devices				
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery				
1835-4	Overhead Conductors and Devices - Primary	$0			
1835-5	Overhead Conductors and Devices - Secondary	$0			
1840	Underground Conduit				
1840-3	Underground Conduit - Bulk Delivery				
1840-4	Underground Conduit - Primary				
1840-5	Underground Conduit - Secondary	$24,838			
1845	Underground Conductors and Devices				
1845-3	Underground Conductors and Devices - Bulk Delivery				
1845-4	Underground Conductors and Devices - Primary				
1845-5	Underground Conductors and Devices - Secondary	$29,075			
1850	Line Transformers	$37,720			
1855	Services	$55,795			

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Sheet I4 Bre

Instructions:
This is an input sheet for the Break Out
***Please see Instructions tab for detailed*

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

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1860	Meters	$21,568			
	Total	**$184,951**	**$0**	**$0**	**$0**
	SUB TOTAL from I3				
		5705	5710	5715	5720

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EB-2021-0016

Sheet I4 Bre

Instructions:
This is an input sheet for the Break Out
***Please see Instructions tab for detailed**

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

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
General Plant		Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	$0			
1906	Land Rights	$0			
1908	Buildings and Fixtures	$12,300			
1910	Leasehold Improvements	$0			
1915	Office Furniture and Equipment	$6,929			
1920	Computer Equipment - Hardware	$10,611			
1925	Computer Software	$26,541			
1930	Transportation Equipment				
1935	Stores Equipment				
1940	Tools, Shop and Garage Equipment	$7,371			
1945	Measurement and Testing Equipment				
1950	Power Operated Equipment				
1955	Communication Equipment	$0			
1960	Miscellaneous Equipment				
1970	Load Management Controls - Customer Premises				
1975	Load Management Controls - Utility Premises				
1980	System Supervisory Equipment				
1990	Other Tangible Property				
2005	Property Under Capital Leases				
2010	Electric Plant Purchased or Sold				
	Total	$63,753	$0	$0	$0
	SUB TOTAL from I3				
	I3 Directly Allocated				

Ontario Energy Board

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EB-2021-0016

Sheet I4 Bre

Instructions:
This is an input sheet for the Break Out
***Please see Instructions tab for detailed*

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

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
	Grand Total	$248,704	$0	$0	$0

Ontario Energy Board

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EB-2021-0016

Sheet I4 Bre

Instructions:
This is an input sheet for the Break Out
Please see Instructions tab for detailed

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

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS				
		5705	5710	5715	5720	
Account	**Description**	**Amortization Expense - Property, Plant, and Equipment**	**Amortization of Limited Term Electric Plant**	**Amortization of Intangibles and Other Electric Plant**	**Amortization of Electric Plant Acquisition Adjustments**	
To be Prorated						
1995	Contributed Capital - 1995					
2105	Accumulated Depreciation - 2105					
2120	Accumulated Depreciation - 2120					
	Total					
	Net Assets					
Amortization Expenses						
5705	Amortization Expense - Property, Plant, and Equipment	($248,704)	**Balanced**			
5710	Amortization of Limited Term Electric Plant		$0	**Balanced**		
5715	Amortization of Intangibles and Other Electric Plant			$0	**Balanced**	
5720	Amortization of Electric Plant Acquisition Adjustments				$0	**Balanced**
	Total Amortization Expense					

Ontario Energy Board

2021 Cost Allocation Model

Cost Allocation Model (CA Model) Version 1.0

Instructions Sheet

General:
These instructions are included with the OEB CA Model as a reference for distributor staff and other users of the model.
Version 1.0 is designed for use with 2021 COS rate applications.
The instructions are organized by Input sheet (I1 to I9). The instructions are followed by suggestions of how to use Output sheets O1, O2, O3.1 and O3.6, and the Exhibit sheets E2 - There are numerous references in these instructions to specific Excel cells in the Revenue Requirement Work Form ("RRWF"). The cross-references to RRWF are intended to ensure consistency within the application. It is probably most convenient to complete the RRWF first, then the CA model. If completing the CA model first, leave the required cross references blank temporarily, e.g. at the top of worksheet I-3 and I-6.1, ignoring the corresponding error messages in the rose-coloured diagnostic cells. Once the RRWF is completed, the

Worksheet I1 Introduction
This input worksheet is for basic information about the utility and the application. This worksheet does not require any changes after filing the initial application.

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

Worksheet I2 LDC Classes

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

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

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

Worksheet I3 Trial Balance Data

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

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

- At Cell F10, input the return on equity RRWF tab 9 'Revenue Requirement' cell F23;
- At Cell F11, input the forecast of PILs from RRWF tab 9 'Revenue Requirement' cell
- At Cell F12, input Interest Cost from RRWF tab 9 'Revenue Requirement' cell F22;
- Cell F13 should be entered equal to RRWF tab 9 'Service Revenue Requirement' cell
- Cell F15 should be entered equal to RRWF tab 4 'Rate Base' cell G19

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

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

Worksheet I4 Break Out Assets

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

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

Worksheet I5.1 Miscellaneous Data

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

Worksheet I5.2 Weighting Factors

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

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

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

Example: **Weighting Factor for Services:**

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

Weighting factor for residential @ $1,000 is 1.00
Weighting factor for GS>50 kW = $6,000/$1,000 = 6.00

Example: **Weighting Factor for Billing and Collecting:**

Assume that the Residential cost averaged over all residential customers is $1.50 for bill preparation and mailing, $0.50 to record revenue from a normal payment, and $1.00 per bill on average for other costs associated with collecting, etc. that are recorded in accounts 5315,
Assume that there are 15 customers in the USL class:
Assume that 5 of the15 customers have a large number of devices and the number of devices changes from time to time, so additional clerical attention is required each month amounting to $50 over the group ($10 per bill). Assuming that other costs are the same as
Assume the other 10 USL customers have a small number of devices and require the same amount of effort as a typical residential customer. There are less issues with collecting, so the incidental costs are $0.50 per month. Total cost is $2.50 per bill
Calculation of index for USL class (weighted average of 5 and 10 customers)
- [(5 * $11.50) + (10 * $2.50)] / 15 = $5.50 per bill.

Weighting factor for Residential = $3.00 / $3.00 = 1.00
Weighting factor for USL = $5.50 / $3.00 = 1.83

Worksheet I6.1 Revenue

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

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

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

Worksheet I6.2 Customer Data

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

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

Worksheet I7.1 Meter Capital

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

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

Worksheet I7.2 Meter Reading

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

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

Worksheet I8 Demand Data

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

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

Worksheet I9 Direct Allocation

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

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

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

Worksheet O1

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

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

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

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

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

Worksheet O2

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

Worksheet O3.1

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

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

Worksheet O3.6

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

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

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

Worksheet O6

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

Worksheets E2 and E4

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

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

Worksheet E3

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

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

Worksheet E5

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

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

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

Ontario Energy Board

2021 Cost Allocation Model

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Sheet I2 Class Selection -

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

Please input the date on which this Run of the model was prepared or submitted

Please provide summary identification of this Run

		Utility's Class Definition	Current
1	Residential		YES
2	GS <50		YES
3	GS>50-Regular		YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate		NO
6	Large Use >5MW		NO
7	Street Light		YES
8	Sentinel		YES
9	Unmetered Scattered Load		YES
10	Embedded Distributor		YES
11	Back-up/Standby Power		NO
12	Rate Class 1		NO
13	Rate class 2		NO
14	Rate class 3		NO
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9	0.48113283	NO

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

Ontario Energy Board

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Sheet I3 Trial Balance Data

[Comparisons with RRWF]

RRWF Reference:

9. cell F23	**Return on Deemed Equity**	$478,758	
9. cell F19	**Income Taxes (Grossed up)**	$0	
9. cell F22	**Deemed Interest Expense**	$225,465	
9. cell F25	**Service Revenue Requirement**	$4,511,397	**From this Sheet**
	Revenue Requirement to be Used in this model ($)	$4,511,397	**$4,511,397**
4. cell G19	**Rate Base ($)**	$13,820,951	
	Rate Base to be Used in this model ($)	$13,820,951	**$13,820,951**

[Uniform System of Accounts - Detail Accounts]

USoA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation
1005	Cash	$6,645,129			
1010	Cash Advances and Working Funds	$650			
1020	Interest Special Deposits	$0			
1030	Dividend Special Deposits	$0			
1040	Other Special Deposits	$0			
1060	Term Deposits	$0			
1070	Current Investments	$0			
1100	Customer Accounts Receivable	$3,261,756			
1102	Accounts Receivable - Services	$0			
1104	Accounts Receivable - Recoverable Work	$634,256			
1105	Accounts Receivable - Merchandise, Jobbing, etc.	$0			
1110	Other Accounts Receivable	($26,708)			
1120	Accrued Utility Revenues	$3,867,073			
1130	Accumulated Provision for Uncollectible Accounts--Credit	($634,105)			
1140	Interest and Dividends Receivable	$8,791			
1150	Rents Receivable	$0			
1170	Notes Receivable	$0			
1180	Prepayments	$108,213			
1190	Miscellaneous Current and Accrued Assets	$0			
1200	Accounts Receivable from Associated Companies	$234,557			
1210	Notes Receivable from Associated Companies	$0			
1305	Fuel Stock	$0			
1330	Plant Materials and Operating Supplies	$371,227			
1340	Merchandise	$0			

1350	Other Materials and Supplies	$0			
1405	Long Term Investments in Non-Associated Companies	$84,506			
1408	Long Term Receivable - Street Lighting Transfer	$0			
1410	Other Special or Collateral Funds	$0			
1415	Sinking Funds	$0			
1425	Unamortized Debt Expense	$0			
1445	Unamortized Discount on Long-Term Debt--Debit	$0			
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	$0			
1460	Other Non-Current Assets	$0			
1465	O.M.E.R.S. Past Service Costs	$0			
1470	Past Service Costs - Employee Future Benefits	$0			
1475	Past Service Costs - Other Pension Plans	$0			
1480	Portfolio Investments - Associated Companies	$0			
1485	Investment in Associated Companies - Significant Influence	$0			
1490	Investment in Subsidiary Companies	$100			
1505	Unrecovered Plant and Regulatory Study Costs	$0			
1508	Other Regulatory Assets	($38,304)			
1510	Preliminary Survey and Investigation Charges	$0			
1515	Emission Allowance Inventory	$0			
1516	Emission Allowances Withheld	$0			
1518	RCVARetail	($10,568)			
1520	Power Purchase Variance Account	$0			
1521	Special Purpose Charge Assessment Variance Account	($437)			
1525	Miscellaneous Deferred Debits	($74)			
1530	Deferred Losses from Disposition of Utility Plant	$0			
1531	Renewable Connection Capital Deferral Account	$176,493			
1532	Renewable Connection OM&A Deferral Account	$0			
1533	Renewable Connection Funding Adder Deferral Account	$0			
1534	Smart Grid Capital Deferral Account	$0			
1535	Smart Grid OM&A Deferral Account	$0			
1536	Smart Grid Funding Adder Deferral Account	$0			
1540	Unamortized Loss on Reacquired Debt	$0			
1545	Development Charge Deposits/ Receivables	$0			
1548	RCVASTR	($774)			
1550	LV Variance Account	$912,098			
1555	Smart Meter Capital and Recovery Variance Account	$0			
1556	Smart Meter OM&A Variance Account	$0			
1560	Deferred Development Costs	$0			
1562	Deferred Payments in Lieu of Taxes	$0			
1563	Account 1563 - Deferred PILs Contra Account	$0			
1565	Conservation and Demand Management Expenditures and Recoveries	$0			
1566	CDM Contra Account	$0			
1567	Bd-approved CDM Variance Account	$0			
1568	LRAM Variance Account	$0			
1570	Qualifying Transition Costs	$0			
1571	Pre-market Opening Energy Variance	$0			
1572	Extraordinary Event Costs	$0			
1574	Deferred Rate Impact Amounts	$211,444			
1575	IFRS -CGAAP Transition PP&E Amounts	$21,601			
1576	Accounting Changes under CGAAP	$17,984			
1580	RSVAWMS	($238,371)			
1582	RSVAONE-TIME	$0			
1584	RSVANW	($223,628)			
1586	RSVACN	$364,106			
1588	RSVAPOWER	($4,618,498)			
1589	RSVA-GA	$803,418			
1590	Recovery of Regulatory Asset Balances	$0			
1592	2006 PILs Variance	$0			
1595	Reg Balance Control Account	$685,199			
1605	Electric Plant in Service - Control Account	$0			
1606	Organization	$0			
1608	Franchises and Consents	$0			
1610	Miscellaneous Intangible Plant	$0			
1615	Land	$0			
1616	Land Rights	$0			
1620	Buildings and Fixtures	$0			
1630	Leasehold Improvements	$0			
1635	Boiler Plant Equipment	$0			
1640	Engines and Engine-Driven Generators	$0			
1645	Turbogenerator Units	$0			
1650	Reservoirs, Dams and Waterways	$0			
1655	Water Wheels, Turbines and Generators	$0			
1660	Roads, Railroads and Bridges	$0			
1665	Fuel Holders, Producers and Accessories	$0			
1670	Prime Movers	$0			
1675	Generators	$0			

1680	Accessory Electric Equipment	$0			
1685	Miscellaneous Power Plant Equipment	$0			
1705	Land	$0			
1706	Land Rights	$0			
1708	Buildings and Fixtures	$0			
1710	Leasehold Improvements	$0			
1715	Station Equipment	$0			
1720	Towers and Fixtures	$0			
1725	Poles and Fixtures	$0			
1730	Overhead Conductors and Devices	$0			
1735	Underground Conduit	$0			
1740	Underground Conductors and Devices	$0			
1745	Roads and Trails	$0			
1805	Land	$2,112			
1806	Land Rights	$0			
1808	Buildings and Fixtures	$0			
1810	Leasehold Improvements	$0			
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0			
1820	Distribution Station Equipment - Normally Primary below 50 kV	$142,098			
1825	Storage Battery Equipment	$0			
1830	Poles, Towers and Fixtures	$1,787,976			
1835	Overhead Conductors and Devices	$6,729,634			
1840	Underground Conduit	$3,392,328			
1845	Underground Conductors and Devices	$9,811,693			
1850	Line Transformers	$8,521,830			
1855	Services	$1,932,191			
1860	Meters	$2,093,931			$210,895
	blank row	$0			
1865	Other Installations on Customer's Premises	$0			
1870	Leased Property on Customer Premises	$0			
1875	Street Lighting and Signal Systems	$0			
1905	Land	$82,399			
1906	Land Rights	$2,945			
1908	Buildings and Fixtures	$458,164			
1910	Leasehold Improvements	$0			
1915	Office Furniture and Equipment	$312,223			
1920	Computer Equipment - Hardware	$481,580			
1925	Computer Software	$428,219			
1930	Transportation Equipment	$1,192,004			
1935	Stores Equipment	$0			
1940	Tools, Shop and Garage Equipment	$439,127			
1945	Measurement and Testing Equipment	$0			
1950	Power Operated Equipment	$0			
1955	Communication Equipment	$37,537			
1960	Miscellaneous Equipment	$0			
1965	Water Heater Rental Units	$0			
1970	Load Management Controls - Customer Premises	$0			
1975	Load Management Controls - Utility Premises	$0			
1980	System Supervisory Equipment	$0			
1985	Sentinel Lighting Rental Units				
1990	Other Tangible Property	$0			
1995	Contributions and Grants - Credit	($9,129,435)			
2005	Property Under Capital Leases	$0			
2010	Electric Plant Purchased or Sold	$0			
2020	Experimental Electric Plant Unclassified	$0			
2030	Electric Plant and Equipment Leased to Others	$0			
2040	Electric Plant Held for Future Use	$0			
2050	Completed Construction Not Classified--Electric	$0			
2055	Construction Work in Progress--Electric	$0			
2060	Electric Plant Acquisition Adjustment	$0			
2065	Other Electric Plant Adjustment	$0			
2070	Other Utility Plant	$0			
2075	Non-Utility Property Owned or Under Capital Leases	$0			
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($17,142,471)			($210,895)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0			
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	$0			
2160	Accumulated Amortization of Other Utility Plant	$0			
2180	Accumulated Amortization of Non-Utility Property	$0			
2205	Accounts Payable	($3,096,261)			
2208	Customer Credit Balances	($1,393,273)			
2210	Current Portion of Customer Deposits	($118,052)			
2215	Dividends Declared	$0			
2220	Miscellaneous Current and Accrued Liabilities	($51,612)			
2225	Notes and Loans Payable	$0			
2240	Accounts Payable to Associated Companies	($583,377)			
2242	Notes Payable to Associated Companies	$0			
2250	Debt Retirement Charges(DRC) Payable	$0			

2252	Transmission Charges Payable	$0			
2254	Electrical Safety Authority Fees Payable	$0			
2256	Independent Market Operator Fees and Penalties Payable	$154			
2260	Current Portion of Long Term Debt	$0			
2262	Ontario Hydro Debt - Current Portion	$0			
2264	Pensions and Employee Benefits - Current Portion	$0			
2268	Accrued Interest on Long Term Debt	$0			
2270	Matured Long Term Debt	$0			
2272	Matured Interest on Long Term Debt	$0			
2285	Obligations Under Capital Leases--Current	$0			
2290	Commodity Taxes	($4,320)			
2292	Payroll Deductions / Expenses Payable	($24,221)			
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	($23,690)			
2296	Future Income Taxes - Current	$0			
2305	Accumulated Provision for Injuries and Damages	$0			
2306	Employee Future Benefits	($435,478)			
2308	Other Pensions - Past Service Liability	$0			
2310	Vested Sick Leave Liability	$0			
2315	Accumulated Provision for Rate Refunds	$0			
2320	Other Miscellaneous Non-Current Liabilities	$0			
2325	Obligations Under Capital Lease--Non-Current	$0			
2330	Development Charge Fund	$0			
2335	Long Term Customer Deposits	($2,012,608)			
2340	Collateral Funds Liability	$0			
2345	Unamortized Premium on Long Term Debt	$0			
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	$0			
2350	Future Income Tax - Non-Current	($168,818)			
2405	Other Regulatory Liabilities	($92,000)			
2410	Deferred Gains from Disposition of Utility Plant	$0			
2415	Unamortized Gain on Reacquired Debt	$0			
2425	Other Deferred Credits	$0			
2435	Accrued Rate-Payer Benefit	$0			
2505	Debentures Outstanding - Long Term Portion	$0			
2510	Debenture Advances	$0			
2515	Reacquired Bonds	$0			
2520	Other Long Term Debt	($2,400,000)			
2525	Term Bank Loans - Long Term Portion	$0			
2530	Ontario Hydro Debt Outstanding - Long Term Portion	$0			
2550	Advances from Associated Companies	$0			
3005	Common Shares Issued	($2,000,100)			
3008	Preference Shares Issued	$0			
3010	Contributed Surplus	$0			
3020	Donations Received	$0			
3022	Development Charges Transferred to Equity	$0			
3026	Capital Stock Held in Treasury	$0			
3030	Miscellaneous Paid-In Capital	($4,402,375)			
3035	Installments Received on Capital Stock	$0			
3040	Appropriated Retained Earnings	($6,436,801)			
3045	Unappropriated Retained Earnings	$0			
3046	Balance Transferred From Income	($850,052)	$850,052		$0
3047	Appropriations of Retained Earnings - Current Period	$0			
3048	Dividends Payable-Preference Shares	$0			
3049	Dividends Payable-Common Shares	$0			
3055	Adjustment to Retained Earnings	$0			
3065	Unappropriated Undistributed Subsidiary Earnings	$0			
3075	Non-Utility Shareholders' Equity	$0			
4006	Residential Energy Sales	($14,690,253)			
4010	Commercial Energy Sales	($1,764,801)			
4015	Industrial Energy Sales	$0			
4020	Energy Sales to Large Users	$0			
4025	Street Lighting Energy Sales	$0			
4030	Sentinel Lighting Energy Sales	$0			
4035	General Energy Sales	$0			
4040	Other Energy Sales to Public Authorities	$0			
4045	Energy Sales to Railroads and Railways	$0			
4050	Revenue Adjustment	($13,620,416)			
4055	Energy Sales for Resale	$0			
4060	Interdepartmental Energy Sales	$0			
4062	Billed WMS	($864,825)			
4064	Billed-One-Time	$0			
4066	Billed NW	($1,802,167)			
4068	Billed CN	($1,375,926)			
4069	Billed LV	($290,003)			
4080	Distribution Services Revenue	($3,705,118)			
4082	Retail Services Revenues	$0			
4084	Service Transaction Requests (STR) Revenues	$0			
4086	SSS Admin Charge	$0			
4090	Electric Services Incidental to Energy Sales	$0			
4105	Transmission Charges Revenue	$0			
4110	Transmission Services Revenue	$0			

4205	Interdepartmental Rents	$0			
4210	Rent from Electric Property	$0			
4215	Other Utility Operating Income	($5,964)			
4220	Other Electric Revenues	$0			
4225	Late Payment Charges	($75,000)			
4230	Sales of Water and Water Power	$0			
4235	Miscellaneous Service Revenues				
4235-1	Account Set Up Charges	($45,576)			
4235-90	Miscellaneous Service Revenues - Residual	($45,576)			
4240	Provision for Rate Refunds	$0			
4245	Government Assistance Directly Credited to Income	$0			
4305	Regulatory Debits	$0			
4310	Regulatory Credits	$0			
4315	Revenues from Electric Plant Leased to Others	$0			
4320	Expenses of Electric Plant Leased to Others	$0			
4324	Special Purpose Charge Recovery	$0			
4325	Revenues from Merchandise, Jobbing, Etc.	$0			
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0			
4335	Profits and Losses from Financial Instrument Hedges	$0			
4340	Profits and Losses from Financial Instrument Investments	$0			
4345	Gains from Disposition of Future Use Utility Plant	$0			
4350	Losses from Disposition of Future Use Utility Plant	$0			
4355	Gain on Disposition of Utility and Other Property	$0			
4360	Loss on Disposition of Utility and Other Property	$0			
4365	Gains from Disposition of Allowances for Emission	$0			
4370	Losses from Disposition of Allowances for Emission	$0			
4375	Revenues from Non-Utility Operations	($464,751)			
4380	Expenses of Non-Utility Operations	$317,340			
4385	Non-Utility Rental Income	$0			
4390	Miscellaneous Non-Operating Income	($66,248)			
4395	Rate-Payer Benefit Including Interest	$0			
4398	Foreign Exchange Gains and Losses, Including Amortization	$0			
4405	Interest and Dividend Income	($100,971)			
4415	Equity in Earnings of Subsidiary Companies	$0			
4505	Operation Supervision and Engineering	$0			
4510	Fuel	$0			
4515	Steam Expense	$0			
4520	Steam From Other Sources	$0			
4525	Steam Transferred--Credit	$0			
4530	Electric Expense	$0			
4535	Water For Power	$0			
4540	Water Power Taxes	$0			
4545	Hydraulic Expenses	$0			
4550	Generation Expense	$0			
4555	Miscellaneous Power Generation Expenses	$0			
4560	Rents	$0			
4565	Allowances for Emissions	$0			
4605	Maintenance Supervision and Engineering	$0			
4610	Maintenance of Structures	$0			
4615	Maintenance of Boiler Plant	$0			
4620	Maintenance of Electric Plant	$0			
4625	Maintenance of Reservoirs, Dams and Waterways	$0			
4630	Maintenance of Water Wheels, Turbines and Generators	$0			
4635	Maintenance of Generating and Electric Plant	$0			
4640	Maintenance of Miscellaneous Power Generation Plant	$0			
4705	Power Purchased	$21,587,194			
4708	Charges-WMS	$825,193			
4710	Cost of Power Adjustments	$0			
4712	Charges-One-Time	$0			
4714	Charges-NW	$1,810,508			
4715	System Control and Load Dispatching	$0			
4716	Charges-CN	$1,359,317			
4720	Other Expenses				
4725	Competition Transition Expense	$0			
4730	Rural Rate Assistance Expense	$0			
4750	Charges-LV	$722,305			
4751	Charges - Smart Metering Entity Charge	$75,580			
4805	Operation Supervision and Engineering	$0			
4810	Load Dispatching	$0			
4815	Station Buildings and Fixtures Expenses	$0			
4820	Transformer Station Equipment - Operating Labour	$0			
4825	Transformer Station Equipment - Operating Supplies and Expense	$0			
4830	Overhead Line Expenses	$0			
4835	Underground Line Expenses	$0			
4840	Transmission of Electricity by Others	$0			
4845	Miscellaneous Transmission Expense	$0			
4850	Rents	$0			

4905	Maintenance Supervision and Engineering	$0			
4910	Maintenance of Transformer Station Buildings and Fixtures	$0			
4916	Maintenance of Transformer Station Equipment	$0			
4930	Maintenance of Towers, Poles and Fixtures	$0			
4935	Maintenance of Overhead Conductors and Devices	$0			
4940	Maintenance of Overhead Lines - Right of Way	$0			
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	$0			
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	$0			
4960	Maintenance of Underground Lines	$0			
4965	Maintenance of Miscellaneous Transmission Plant	$0			
5005	Operation Supervision and Engineering	$22,440			
5010	Load Dispatching	$9,872			
5012	Station Buildings and Fixtures Expense	$0			
5014	Transformer Station Equipment - Operation Labour	$0			
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0			
5016	Distribution Station Equipment - Operation Labour	$0			
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0			
5020	Overhead Distribution Lines and Feeders - Operation Labour	$55,083			
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0			
5030	Overhead Subtransmission Feeders - Operation	$0			
5035	Overhead Distribution Transformers- Operation	$6,862			
5040	Underground Distribution Lines and Feeders - Operation Labour	$363,003			
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0			
5050	Underground Subtransmission Feeders - Operation	$0			
5055	Underground Distribution Transformers - Operation	$11,418			
5060	Street Lighting and Signal System Expense	$0			
5065	Meter Expense	$19,440			
5070	Customer Premises - Operation Labour	$0			
5075	Customer Premises - Materials and Expenses	$0			
5085	Miscellaneous Distribution Expense	$0			
5090	Underground Distribution Lines and Feeders - Rental Paid	$0			
5095	Overhead Distribution Lines and Feeders - Rental Paid	$42,000			
5096	Other Rent	$0			
5105	Maintenance Supervision and Engineering	$0			
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0			
5112	Maintenance of Transformer Station Equipment	$0			
5114	Maintenance of Distribution Station Equipment	$0			
5120	Maintenance of Poles, Towers and Fixtures	$48,000			
5125	Maintenance of Overhead Conductors and Devices	$187,433			
5130	Maintenance of Overhead Services	$100,555			
5135	Overhead Distribution Lines and Feeders - Right of Way	$94,500			
5145	Maintenance of Underground Conduit	$0			
5150	Maintenance of Underground Conductors and Devices	$107,650			
5155	Maintenance of Underground Services	$105,608			
5160	Maintenance of Line Transformers	$35,108			
5165	Maintenance of Street Lighting and Signal Systems	$0			
5170	Sentinel Lights - Labour				
5172	Sentinel Lights - Materials and Expenses	$0			
5175	Maintenance of Meters	$237,600			
5178	Customer Installations Expenses- Leased Property	$0			
5185	Water Heater Rentals - Labour	$0			
5186	Water Heater Rentals - Materials and Expenses	$0			
5190	Water Heater Controls - Labour	$0			
5192	Water Heater Controls - Materials and Expenses	$0			
5195	Maintenance of Other Installations on Customer Premises	$0			
5205	Purchase of Transmission and System Services	$0			
5210	Transmission Charges	$0			
5215	Transmission Charges Recovered	$0			
5305	Supervision	$119,880			$1,015
5310	Meter Reading Expense	$66,950			$20,911
5315	Customer Billing	$299,519			$30,649
5320	Collecting	$103,558			
5325	Collecting- Cash Over and Short	$40			
5330	Collection Charges	$11,760			
5335	Bad Debt Expense	$120,000			
5340	Miscellaneous Customer Accounts Expenses	$0			
5405	Supervision	$0			

5410	Community Relations - Sundry	$9,537			
5415	Energy Conservation	$1,000			
5420	Community Safety Program	$0			
5425	Miscellaneous Customer Service and Informational Expenses	$0			
5505	Supervision	$0			
5510	Demonstrating and Selling Expense	$0			
5515	Advertising Expense	$1,000			
5520	Miscellaneous Sales Expense	$0			
5605	Executive Salaries and Expenses	$24,720			
5610	Management Salaries and Expenses	$636,838			
5615	General Administrative Salaries and Expenses	$59,645			
5620	Office Supplies and Expenses	$92,700			
5625	Administrative Expense Transferred Credit	$0			
5630	Outside Services Employed	$176,130			
5635	Property Insurance	$35,013			
5640	Injuries and Damages	$74,160			
5645	Employee Pensions and Benefits	$0			
5650	Franchise Requirements	$0			
5655	Regulatory Expenses	$160,460			
5660	General Advertising Expenses	$0			
5665	Miscellaneous General Expenses	$5,365			
5670	Rent	$0			
5675	Maintenance of General Plant	$75,000			
5680	Electrical Safety Authority Fees	$6,180			
5681	Special Purpose Charge Expense	$0			
5685	Independent Market Operator Fees and Penalties	$0			
5705	Amortization Expense - Property, Plant, and Equipment	$255,733			$7,030
5710	Amortization of Limited Term Electric Plant	$0			
5715	Amortization of Intangibles and Other Electric Plant	$0			
5720	Amortization of Electric Plant Acquisition Adjustments	$0			
5725	Miscellaneous Amortization	$0			
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0			
5735	Amortization of Deferred Development Costs	$0			
5740	Amortization of Deferred Charges	$0			
6005	Interest on Long Term Debt	$0	$0		$0
6010	Amortization of Debt Discount and Expense	$0			
6015	Amortization of Premium on Debt Credit	$0			
6020	Amortization of Loss on Reacquired Debt	$0			
6025	Amortization of Gain on Reacquired Debt--Credit	$0			
6030	Interest on Debt to Associated Companies	$0			
6035	Other Interest Expense	$106,340			
6040	Allowance for Borrowed Funds Used During Construction--Credit	$81,810			
6042	Allowance For Other Funds Used During Construction	$0			
6045	Interest Expense on Capital Lease Obligations	$0			
6105	Taxes Other Than Income Taxes	$20,000			
6110	Income Taxes	$204,818	($204,818)		$0
6115	Provision for Future Income Taxes	$235,614			
6205	Donations				
6205-1	Sub-account LEAP Funding	$5,414			
6210	Life Insurance	$0			
6215	Penalties	$0			
6225	Other Deductions	$0			
6305	Extraordinary Income	($172,667)			
6310	Extraordinary Deductions	$0			
6315	Income Taxes, Extraordinary Items	$0			
6405	Discontinues Operations - Income/ Gains	$0			
6410	Discontinued Operations - Deductions/ Losses	$0			
6415	Income Taxes, Discontinued Operations	$0			

$0

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

Asset Accounts Directly Allocated	$0

Differences?

Rev Req Matches

Rate Base Matches

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Ontario Energy Board

2021 Cost Allocation Model

EB-2021-0016

Sheet I5.1 Miscellaneous Data Worksheet -

Structure KM (kMs of Roads in Service Area that have distribution line)	157
Deemed Equity Component of Rate Base (ref: RRWF 7. cell F24)	40%
Working Capital Allowance to be included in Rate Base (%)	7.5%
Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (%)	20%

Ontario Energy Board

2021 Cost Allocation Mod

EB-2021-0016

Sheet I5.2 Weighting Factors Worksheet -

	1	2
	Residential	GS <50
Insert Weighting Factor for Services Account 1855	1.0	1.9
Insert Weighting Factor for Billing and Collecting	1.0	1.0

3	7	8	9	10
GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
1.9	0.7	0.8	0.7	
18.0	15.3	1.0	1.0	

Ontario Energy Board

2021 Cost Allocation Model

EB-2021-0016

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	240,081,043

Total kWs from Load Forecast	342,032

Deficiency/sufficiency (RRWF 8. cell F51)	- 300,665

Miscellaneous Revenue (RRWF 5. cell F48)	486,747

			1	2	3	7	8	9	10
	ID	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**
Billing Data									
Forecast kWh	**CEN**	240,081,043	93,507,179	27,656,663	59,482,525	1,308,977	141,998	248,217	57,735,484
Forecast kW	**CDEM**	342,032			199,000	3,787	373		138,872
Forecast kW, included in CDEM, of customers receiving line transformer allowance		32,475			32,475				
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**	240,081,043	93,507,179	27,656,663	59,482,525	1,308,977	141,998	248,217	57,735,484
Existing Monthly Charge			$19.10	$16.48	$195.44	$1.23	$3.27	$6.70	$1,932.35
Existing Distribution kWh Rate				$0.0052				$0.0019	
Existing Distribution kW Rate					$1.6534	$11.9494	$6.1531		$0.2874

Existing TOA Rate					$0.60				
Additional Charges									
Distribution Revenue from Rates		$3,743,470	$2,516,821	$392,461	$558,039	$91,099	$2,964	$3,044	$179,041
Transformer Ownership Allowance		$19,485	$0	$0	$19,485	$0	$0	$0	$0
Net Class Revenue	**CREV**	$3,723,985	$2,516,821	$392,461	$538,554	$91,099	$2,964	$3,044	$179,041

Ontario Energy Board

2021 Cost Allocation Model

EB-2021-0016

Sheet I6.2 Customer Data Worksheet -

			1	2	3	7	8	9	10
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
Billing Data									
Bad Debt 3 Year Historical Average	BDHA	$65,918	$65,494	$425	$0	$0	$0	$0	$0
Late Payment 3 Year Historical Average	LPHA	$92,285	$63,781	$12,459	$15,956	$88			
Number of Bills	CNB	148,702	131,771	15,088	1,172	84	204	384	
Number of Devices	CDEV					3,106			
Number of Connections (Unmetered)	CCON	3,155				3,106	17	32	
Total Number of Customers	CCA	12,342	10,981	1,257	98				6
Bulk Customer Base	CCB	12,336	10,981	1,257	98				
Primary Customer Base	CCP	12,479	10,981	1,257	98	143			
Line Transformer Customer Base	CCLT	12,478	10,981	1,257	97	143			
Secondary Customer Base	CCS	12,335	10,981	1,257	97				
Weighted - Services	CWCS	15,653	10,981	2,401	185	2,053	13	21	-
Weighted Meter -Capital	CWMC	2,450,299	1,815,032	422,306	212,960	-	-	-	-
Weighted Meter Reading	CWMR	12,577	10,981	1,257	339	-	-	-	-
Weighted Bills	CWNB	169,862	131,771	15,088	21,130	1,285	204	384	-

Bad Debt Data

Historic Year:	2017	63,764	$63,353	$411					
Historic Year:	2018	97,938	$97,307	$631					
Historic Year:	2019	36,054	$35,822	$232					
Three-year average		**65,918**	**65,494**	**425**	-	-	-	-	-

Ontario Energy Board

2021 Cost Allocation Model

EB-2021-0016

Sheet I7.1 Meter Capital Worksheet -

		Residential			GS <50			GS>50-Regular			Street Light			Sentinel			Unmetered Scattered Load			Embedded Distributor			TOTAL		
		1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
		Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
	Allocation Percentage Weighted Factor			74.07%			17%			9%			0%			0%			0%			0%			100%
	Cost Relative to Residential Average Cost			1.00			2.03			13.19			-			-			-			-			1.20
	Total	10980.89573	1815032.256	165.29	1257.311944	422305.9359	335.88	97.64780184	212960.3839	2180.902999	0	0	-	0	0	-	0	0	-	0	0	-	12335.85548	2450298.575	198.6322375
Meter Types	Cost per Meter (Installed)																								
Single Phase 200 Amp - Urban			0			0			0			0			0			0			0		0	0	
Single Phase 200 Amp - Rural			0			0			0			0			0			0			0		0	0	
Central Meter			0			0			0			0			0			0			0		0	0	
Network Meter (Costs to be updated)			0			0			0			0			0			0			0		0	0	
Three-phase - No demand			0			0			0			0			0			0			0		0	0	
Smart Meters			0			0			0			0			0			0			0		0	0	
Demand without IT (usually three-phase)			0			0			0			0			0			0			0		0	0	
Demand with IT			0			0			0			0			0			0			0		0	0	
Demand with IT and Interval Capability - Secondary	2,100		0			0		97	202960.3839			0			0			0			0		97	202960.3839	
Demand with IT and Interval Capability - Primary	10,000		0			0		1	10000			0			0			0			0		1	10000	
Demand with IT and Interval Capability -Special (WMP)			0			0			0			0			0			0			0		0	0	
Smart Meter - Residential	165	10,981	1815032.256			0			0			0			0			0			0		10,981	1815032.256	
Smart Meter - GS<50	336		0		1,257	422305.9359			0			0			0			0			0		1,257	422305.9359	
LDC Specific Smart Meter 3			0			0			0			0			0			0			0		0	0	
LDC Specific Smart Meter 4			0			0			0			0			0			0			0		0	0	
LDC Specific Smart Meter 5			0			0			0			0			0			0			0		0	0	
LDC Specific Smart Meter 6			0			0			0			0			0			0			0		0	0	
LDC Specific Smart Meter 7			0			0			0			0			0			0			0		0	0	
LDC Specific Smart Meter 8			0			0			0			0			0			0			0		0	0	
LDC Specific Smart Meter 9			0			0			0			0			0			0			0		0	0	
LDC Specific Smart Meter 10			0			0			0			0			0			0			0		0	0	
LDC Specific Smart Meter 11			0			0			0			0			0			0			0		0	0	
LDC Specific Smart Meter 12			0			0			0			0			0			0			0		0	0	
LDC Specific Smart Meter 13			0			0			0			0			0			0			0		0	0	
LDC Specific Smart Meter 14			0			0			0			0			0			0			0		0	0	
LDC Specific Smart Meter 15			0			0			0			0			0			0			0		0	0	

Ontario Energy Board

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Sheet I7.2 Meter Reading Worksheet -

Weighting Factors based on Contractor Pricing

Description		1 Residential			2 GS <50			3 GS>50-Regular			7 Street Light			8 Sentinel			9 Unmetered Scattered Load			10 Embedded Distributor			TOTAL		
		Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage Weighted Factor			87.31%			10.00%			2.69%			0.00%			0.00%			0.00%			0.00%			100.00%
	Cost Relative to Residential Average Cost			1.00			1.00			3.47			0.00			0.00			0.00			0.00			5.47
	Total	**10,981**	**10,981**	**1.00**	**1,257**	**1,257**	**1.00**	**98**	**339**	**3.47**	**-**	**-**	**0**	**-**	**-**	**0**	**-**	**-**	**0**	**-**	**-**	**0**	**12,336**	**12,577**	**5**
	Factor																								
Residential - Urban - Outside			0			0			0			0			0			0			0		-	-	
Residential - Urban - Outside with other services			0			0			0			0			0			0			0		-	-	
Residential - Urban - Inside			0			0			0			0			0			0			0		-	-	
Residential - Urban - Inside - with other services			0			0			0			0			0			0			0		-	-	
Residential - Rural - Outside			0			0			0			0			0			0			0		-	-	
Residential - Rural - Outside with other services			0			0			0			0			0			0			0		-	-	
Smart Meter - Residential	1.00	10,981	10,981			0			0			0			0			0			0		10,981	10,981	
Smart Meter - GS<50	1.00		0		1,257	1,257			0			0			0			0			0		1,257	1,257	
GS - Walking			0			0			0			0			0			0			0		-	-	
GS - Walking - with other services			0			0			0			0			0			0			0		-	-	
GS - Vehicle with other services --- TOU Read			0			0			0			0			0			0			0		-	-	
GS - Vehicle with other services	3.00		0			0		97	290			0			0			0			0		97	290	
LDC Specific 3			0			0			0			0			0			0			0		-	-	
LDC Specific 4			0			0			0			0			0			0			0		-	-	
Interval	49.00		0			0		1	49			0			0			0			0		1	49	
LDC Specific 5			0			0			0			0			0			0			0		-	-	
LDC Specific 6			0			0			0			0			0			0			0		-	-	
LDC Specific 7			0			0			0			0			0			0			0		-	-	
LDC Specific 8			0			0			0			0			0			0			0		-	-	
LDC Specific 9			0			0			0			0			0			0			0		-	-	
LDC Specific 10			0			0			0			0			0			0			0		-	-	
LDC Specific 11			0			0			0			0			0			0			0		-	-	
LDC Specific 12			0			0			0			0			0			0			0		-	-	
LDC Specific 13			0			0			0			0			0			0			0		-	-	
LDC Specific 14			0			0			0			0			0			0			0		-	-	
LDC Specific 15			0			0			0			0			0			0			0		-	-	

Ontario Energy Board

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Sheet I8 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP

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

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

Customer Classes		Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor
		CP Sanity Check	Pass	Pass	Pass	Check 12CP	Check 12CP	Check 12CP	Pass
CO-INCIDENT PEAK									
1 CP									
Transformation CP	TCP1	42,181	27,517	6,726	7,925	-	-	14	
Bulk Delivery CP	BCP1	42,181	27,517	6,726	7,925	-	-	14	
Total Sytem CP	DCP1	42,181	27,517	6,726	7,925	-	-	14	
4 CP									
Transformation CP	TCP4	151,115	93,728	26,117	31,217	-	-	54	
Bulk Delivery CP	BCP4	151,115	93,728	26,117	31,217	-	-	54	
Total Sytem CP	DCP4	151,115	93,728	26,117	31,217	-	-	54	
12 CP									
Transformation CP	TCP12	367,125	205,367	64,536	95,091	1,616	306	208	
Bulk Delivery CP	BCP12	367,125	205,367	64,536	95,091	1,616	306	208	-
Total Sytem CP	DCP12	367,125	205,367	64,536	95,091	1,616	306	208	-
NON CO_INCIDENT PEAK									
		NCP Sanity Check	Pass	Pass	Pass	Pass	Pass	Pass	Pass
1 NCP									
Classification NCP from Load Data Provider	DNCP1	50,135	27,517	9,534	12,693	305	58	28	
Primary NCP	PNCP1	50,135	27,517	9,534	12,693	305	58	28	
Line Transformer NCP	LTNCP1	48,063	27,517	9,534	10,622	305	58	28	
Secondary NCP	SNCP1	48,063	27,517	9,534	10,622	305	58	28	
4 NCP									
Classification NCP from Load Data Provider	DNCP4	179,871	93,728	36,372	48,216	1,218	232	105	
Primary NCP	PNCP4	179,871	93,728	36,372	48,216	1,218	232	105	
Line Transformer NCP	LTNCP4	172,002	93,728	36,372	40,348	1,218	232	105	
Secondary NCP	SNCP4	172,002	93,728	36,372	40,348	1,218	232	105	
12 NCP									
Classification NCP from Load Data Provider	DNCP12	439,124	216,566	84,105	133,832	3,643	691	288	
Primary NCP	PNCP12	439,124	216,566	84,105	133,832	3,643	691	288	
Line Transformer NCP	LTNCP12	417,284	216,566	84,105	111,992	3,643	691	288	
Secondary NCP	SNCP12	417,284	216,566	84,105	111,992	3,643	691	288	

Ontario Energy Board

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Sheet I9 Direct Allocation Worksheet

Instructions:
More Instructions provided on the first tab in this workbook.

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

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

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

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

1805	Land	$0	**Yes**
1806	Land Rights	$0	**Yes**
1808	Buildings and Fixtures	$0	**Yes**
1810	Leasehold Improvements	$0	**Yes**
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	**Yes**
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	**Yes**
1825	Storage Battery Equipment	$0	**Yes**
1830	Poles, Towers and Fixtures	$0	**Yes**
1835	Overhead Conductors and Devices	$0	**Yes**
1840	Underground Conduit	$0	**Yes**
1845	Underground Conductors and Devices	$0	**Yes**
1850	Line Transformers	$0	**Yes**
1855	Services	$0	**Yes**
1860	Meters	$210,895	**Yes**

	blank row	$0	**Yes**
1905	Land	$0	**Yes**
1906	Land Rights	$0	**Yes**
1908	Buildings and Fixtures	$0	**Yes**
1910	Leasehold Improvements	$0	**Yes**
1915	Office Furniture and Equipment	$0	**Yes**
1920	Computer Equipment - Hardware	$0	**Yes**
1925	Computer Software	$0	**Yes**
1930	Transportation Equipment	$0	**Yes**
1935	Stores Equipment	$0	**Yes**
1940	Tools, Shop and Garage Equipment	$0	**Yes**
1945	Measurement and Testing Equipment	$0	**Yes**
1950	Power Operated Equipment	$0	**Yes**
1955	Communication Equipment	$0	**Yes**
1960	Miscellaneous Equipment	$0	**Yes**
1970	Load Management Controls - Customer Premises	$0	**Yes**
1975	Load Management Controls - Utility Premises	$0	**Yes**
1980	System Supervisory Equipment	$0	**Yes**
1990	Other Tangible Property	$0	**Yes**
2005	Property Under Capital Leases	$0	**Yes**
2010	Electric Plant Purchased or Sold	$0	**Yes**
2050	Completed Construction Not Classified--Electric	$0	**Yes**
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($210,895)	**Yes**
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	**Yes**
	Directly Allocated Net Fixed Assets	**$0**	
5005	Operation Supervision and Engineering	$0	**Yes**
5010	Load Dispatching	$0	**Yes**
5012	Station Buildings and Fixtures Expense	$0	**Yes**
5014	Transformer Station Equipment - Operation Labour	$0	**Yes**
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	**Yes**
5016	Distribution Station Equipment - Operation Labour	$0	**Yes**
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	**Yes**
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	**Yes**
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	**Yes**
5030	Overhead Subtransmission Feeders - Operation	$0	**Yes**
5035	Overhead Distribution Transformers- Operation	$0	**Yes**

5040	Underground Distribution Lines and Feeders - Operation Labour	$0	**Yes**
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	**Yes**
5050	Underground Subtransmission Feeders - Operation	$0	**Yes**
5055	Underground Distribution Transformers - Operation	$0	**Yes**
5065	Meter Expense	$0	**Yes**
5070	Customer Premises - Operation Labour	$0	**Yes**
5075	Customer Premises - Materials and Expenses	$0	**Yes**
5085	Miscellaneous Distribution Expense	$0	**Yes**
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	**Yes**
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	**Yes**
5096	Other Rent	$0	**Yes**
5105	Maintenance Supervision and Engineering	$0	**Yes**
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	**Yes**
5112	Maintenance of Transformer Station Equipment	$0	**Yes**
5114	Maintenance of Distribution Station Equipment	$0	**Yes**
5120	Maintenance of Poles, Towers and Fixtures	$0	**Yes**
5125	Maintenance of Overhead Conductors and Devices	$0	**Yes**
5130	Maintenance of Overhead Services	$0	**Yes**
5135	Overhead Distribution Lines and Feeders - Right of Way	$0	**Yes**
5145	Maintenance of Underground Conduit	$0	**Yes**
5150	Maintenance of Underground Conductors and Devices	$0	**Yes**
5155	Maintenance of Underground Services	$0	**Yes**
5160	Maintenance of Line Transformers	$0	**Yes**
5175	Maintenance of Meters	$0	**Yes**
5305	Supervision	$1,015	**Yes**
5310	Meter Reading Expense	$20,911	**Yes**
5315	Customer Billing	$30,649	**Yes**

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

5675	Maintenance of General Plant	$0	**Yes**
5680	Electrical Safety Authority Fees	$0	**Yes**
5685	Independent Market Operator Fees and Penalties	$0	**Yes**
5705	Amortization Expense - Property, Plant, and Equipment	$7,030	**Yes**
5710	Amortization of Limited Term Electric Plant	$0	**Yes**
5715	Amortization of Intangibles and Other Electric Plant	$0	**Yes**
5720	Amortization of Electric Plant Acquisition Adjustments	$0	**Yes**
6105	Taxes Other Than Income Taxes	$0	**Yes**
6205	Sub-account LEAP Funding	$0	**Yes**
6210	Life Insurance	$0	**Yes**
6215	Penalties	$0	**Yes**
6225	Other Deductions	$0	**Yes**
	Total Expenses		
	Depreciation Expense		

Total Net Fixed Assets Excluding Gen Plant	**$10,440,498**	**Allocated**
Approved Total PILs	**$0**	**$0**
Approved Total Return on Debt	**$225,465**	**$0**
Approved Total Return on Equity	**$478,758**	**$0**

Total

n Model

1	2	3	7	8
Residential	GS <50	GS>50-Regular	Street Light	Sentinel

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

Residential	GS <50	GS>50-Regular	Street Light	Sentinel
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**

9	10
ıetered Scattered I	mbedded Distributor

Deman

USoA Account #

		1805
		1806
		1808
		1810
		1815
		1820
		1825
		1830
		1835
		1840
		1845
		1850
		1855
	$210,895	1860

		0
		1905
		1906
		1908
		1910
		1915
		1920
		1925
		1930
		1935
		1940
		1945
		1950
		1955
		1960
		1970
		1975
		1980
		1990
		2005
		2010
		2050
	($210,895)	2105
		2120
$0	**$0**	
		5005
		5010
		5012
		5014
		5015
		5016
		5017
		5020
		5025
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		5112
		5114
		5120
		5125
		5130
		5135
		5145
		5150
		5155
		5160
		5175
	$1,015	5305
	$20,911	5310
	$30,649	5315

		5320
		5325
		5330
		5335
		5340
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		5635
		5640
		5645
		5650
		5655
		5660
		5665
		5670

	$7,030
$0	$59,605
$0	$7,030

5675
5680
5685
5705
5710
5715
5720
6105
6205
6210
6215
6225

ıetered Scattered	**Imbedded Distributor**
$0	$0
$0	$0
$0	$0
$0	**$59,605**

d Related

Accounts	Residential	GS <50	GS>50-Regular

Land	$0	$0	$0
Land Rights	$0	$0	$0
Buildings and Fixtures	$0	$0	$0
Leasehold Improvements	$0	$0	$0
Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0
Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0
Storage Battery Equipment	$0	$0	$0
Poles, Towers and Fixtures	$0	$0	$0
Overhead Conductors and Devices	$0	$0	$0
Underground Conduit	$0	$0	$0
Underground Conductors and Devices	$0	$0	$0
Line Transformers	$0	$0	$0
Services	$0	$0	$0
Meters	$0	$0	$0

blank row	$0	$0	$0
Land	$0	$0	$0
Land Rights	$0	$0	$0
Buildings and Fixtures	$0	$0	$0
Leasehold Improvements	$0	$0	$0
Office Furniture and Equipment	$0	$0	$0
Computer Equipment - Hardware	$0	$0	$0
Computer Software	$0	$0	$0
Transportation Equipment	$0	$0	$0
Stores Equipment	$0	$0	$0
Tools, Shop and Garage Equipment	$0	$0	$0
Measurement and Testing Equipment	$0	$0	$0
Power Operated Equipment	$0	$0	$0
Communication Equipment	$0	$0	$0
Miscellaneous Equipment	$0	$0	$0
Load Management Controls - Customer Premises	$0	$0	$0
Load Management Controls - Utility Premises	$0	$0	$0
System Supervisory Equipment	$0	$0	$0
Other Tangible Property	$0	$0	$0
Property Under Capital Leases	$0	$0	$0
Electric Plant Purchased or Sold	$0	$0	$0
Completed Construction Not Classified--Electric	$0	$0	$0
Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	$0	$0	$0
Accumulated Amortization of Electric Utility Plant - Intangibles	$0	$0	$0
Directly Allocated Net Fixed Assets	**$0**	**$0**	**$0**
Operation Supervision and Engineering	$0	$0	$0
Load Dispatching	$0	$0	$0
Station Buildings and Fixtures Expense	$0	$0	$0
Transformer Station Equipment - Operation Labour	$0	$0	$0
Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0
Distribution Station Equipment - Operation Labour	$0	$0	$0
Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0
Overhead Distribution Lines and Feeders - Operation Labour	$0	$0	$0
Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	$0	$0
Overhead Subtransmission Feeders - Operation	$0	$0	$0
Overhead Distribution Transformers- Operation	$0	$0	$0

Underground Distribution Lines and Feeders - Operation Labour	$0	$0	$0
Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	$0	$0
Underground Subtransmission Feeders - Operation	$0	$0	$0
Underground Distribution Transformers - Operation	$0	$0	$0
Meter Expense	$0	$0	$0
Customer Premises - Operation Labour	$0	$0	$0
Customer Premises - Materials and Expenses	$0	$0	$0
Miscellaneous Distribution Expense	$0	$0	$0
Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0
Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0
Other Rent	$0	$0	$0
Maintenance Supervision and Engineering	$0	$0	$0
Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0
Maintenance of Transformer Station Equipment	$0	$0	$0
Maintenance of Distribution Station Equipment	$0	$0	$0
Maintenance of Poles, Towers and Fixtures	$0	$0	$0
Maintenance of Overhead Conductors and Devices	$0	$0	$0
Maintenance of Overhead Services	$0	$0	$0
Overhead Distribution Lines and Feeders - Right of Way	$0	$0	$0
Maintenance of Underground Conduit	$0	$0	$0
Maintenance of Underground Conductors and Devices	$0	$0	$0
Maintenance of Underground Services	$0	$0	$0
Maintenance of Line Transformers	$0	$0	$0
Maintenance of Meters	$0	$0	$0
Supervision	$0	$0	$0
Meter Reading Expense	$0	$0	$0
Customer Billing	$0	$0	$0

Collecting	$0	$0	$0
Collecting- Cash Over and Short	$0	$0	$0
Collection Charges	$0	$0	$0
Bad Debt Expense	$0	$0	$0
Miscellaneous Customer Accounts Expenses	$0	$0	$0
Supervision	$0	$0	$0
Community Relations - Sundry	$0	$0	$0
Energy Conservation	$0	$0	$0
Community Safety Program	$0	$0	$0
Miscellaneous Customer Service and Informational Expenses	$0	$0	$0
Supervision	$0	$0	$0
Demonstrating and Selling Expense	$0	$0	$0
Advertising Expense	$0	$0	$0
Miscellaneous Sales Expense	$0	$0	$0
Executive Salaries and Expenses	$0	$0	$0
Management Salaries and Expenses	$0	$0	$0
General Administrative Salaries and Expenses	$0	$0	$0
Office Supplies and Expenses	$0	$0	$0
Administrative Expense Transferred Credit	$0	$0	$0
Outside Services Employed	$0	$0	$0
Property Insurance	$0	$0	$0
Injuries and Damages	$0	$0	$0
Employee Pensions and Benefits	$0	$0	$0
Franchise Requirements	$0	$0	$0
Regulatory Expenses	$0	$0	$0
General Advertising Expenses	$0	$0	$0
Miscellaneous General Expenses	$0	$0	$0
Rent	$0	$0	$0

Maintenance of General Plant	$0	$0	$0
Electrical Safety Authority Fees	$0	$0	$0
Independent Market Operator Fees and Penalties	$0	$0	$0
Amortization Expense - Property, Plant, and Equipment	$0	$0	$0
Amortization of Limited Term Electric Plant	$0	$0	$0
Amortization of Intangibles and Other Electric Plant	$0	$0	$0
Amortization of Electric Plant Acquisition Adjustments	$0	$0	$0
Taxes Other Than Income Taxes	$0	$0	$0
Sub-account LEAP Funding	$0	$0	$0
Life Insurance	$0	$0	$0
Penalties	$0	$0	$0
Other Deductions	$0	$0	$0
Total Expenses	$0	$0	$0
Depreciation Expense	$0	$0	$0

GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel

$0	$0	$0	$0	$0
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Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2
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$0	($105,447)	$0	$0	$0
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$0	**($105,447)**	**$0**	**$0**	**$0**
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$0	$3,515	$0	$0	$0
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$0	$3,515	$0	$0	$0
$0	$3,515	$0	$0	$0

Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7

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Custom

Rate class 8	0.48113283

USoA Account #
1805
1806
1808
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$0	$0	1915
$0	$0	1920
$0	$0	1925
$0	$0	1930
$0	$0	1935
$0	$0	1940
$0	$0	1945
$0	$0	1950
$0	$0	1955
$0	$0	1960
$0	$0	1970
$0	$0	1975
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$0	$0	2005
$0	$0	2010
$0	$0	2050
$0	$0	2105
$0	$0	2120
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$0	$0	5680
$0	$0	5685
$0	$0	5705
$0	$0	5710
$0	$0	5715
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$0	$0	6105
$0	$0	6205
$0	$0	6210
$0	$0	6215
$0	$0	6225
$0	$0	
$0	$0	

ıer Related

Accounts	Residential	GS <50	GS>50-Regular

Land	$0	$0	$0
Land Rights	$0	$0	$0
Buildings and Fixtures	$0	$0	$0
Leasehold Improvements	$0	$0	$0
Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0
Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0
Storage Battery Equipment	$0	$0	$0
Poles, Towers and Fixtures	$0	$0	$0
Overhead Conductors and Devices	$0	$0	$0
Underground Conduit	$0	$0	$0
Underground Conductors and Devices	$0	$0	$0
Line Transformers	$0	$0	$0
Services	$0	$0	$0
Meters	$0	$0	$0

blank row	$0	$0	$0
Land	$0	$0	$0
Land Rights	$0	$0	$0
Buildings and Fixtures	$0	$0	$0
Leasehold Improvements	$0	$0	$0
Office Furniture and Equipment	$0	$0	$0
Computer Equipment - Hardware	$0	$0	$0
Computer Software	$0	$0	$0
Transportation Equipment	$0	$0	$0
Stores Equipment	$0	$0	$0
Tools, Shop and Garage Equipment	$0	$0	$0
Measurement and Testing Equipment	$0	$0	$0
Power Operated Equipment	$0	$0	$0
Communication Equipment	$0	$0	$0
Miscellaneous Equipment	$0	$0	$0
Load Management Controls - Customer Premises	$0	$0	$0
Load Management Controls - Utility Premises	$0	$0	$0
System Supervisory Equipment	$0	$0	$0
Other Tangible Property	$0	$0	$0
Property Under Capital Leases	$0	$0	$0
Electric Plant Purchased or Sold	$0	$0	$0
Completed Construction Not Classified--Electric	$0	$0	$0
Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	$0	$0	$0
Accumulated Amortization of Electric Utility Plant - Intangibles	$0	$0	$0
Directly Allocated Net Fixed Assets	**$0**	**$0**	**$0**
Operation Supervision and Engineering	$0	$0	$0
Load Dispatching	$0	$0	$0
Station Buildings and Fixtures Expense	$0	$0	$0
Transformer Station Equipment - Operation Labour	$0	$0	$0
Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0
Distribution Station Equipment - Operation Labour	$0	$0	$0
Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0
Overhead Distribution Lines and Feeders - Operation Labour	$0	$0	$0
Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	$0	$0
Overhead Subtransmission Feeders - Operation	$0	$0	$0
Overhead Distribution Transformers- Operation	$0	$0	$0

Underground Distribution Lines and Feeders - Operation Labour	$0	$0	$0
Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	$0	$0
Underground Subtransmission Feeders - Operation	$0	$0	$0
Underground Distribution Transformers - Operation	$0	$0	$0
Meter Expense	$0	$0	$0
Customer Premises - Operation Labour	$0	$0	$0
Customer Premises - Materials and Expenses	$0	$0	$0
Miscellaneous Distribution Expense	$0	$0	$0
Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0
Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0
Other Rent	$0	$0	$0
Maintenance Supervision and Engineering	$0	$0	$0
Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0
Maintenance of Transformer Station Equipment	$0	$0	$0
Maintenance of Distribution Station Equipment	$0	$0	$0
Maintenance of Poles, Towers and Fixtures	$0	$0	$0
Maintenance of Overhead Conductors and Devices	$0	$0	$0
Maintenance of Overhead Services	$0	$0	$0
Overhead Distribution Lines and Feeders - Right of Way	$0	$0	$0
Maintenance of Underground Conduit	$0	$0	$0
Maintenance of Underground Conductors and Devices	$0	$0	$0
Maintenance of Underground Services	$0	$0	$0
Maintenance of Line Transformers	$0	$0	$0
Maintenance of Meters	$0	$0	$0
Supervision	$0	$0	$0
Meter Reading Expense	$0	$0	$0
Customer Billing	$0	$0	$0

Collecting	$0	$0	$0
Collecting- Cash Over and Short	$0	$0	$0
Collection Charges	$0	$0	$0
Bad Debt Expense	$0	$0	$0
Miscellaneous Customer Accounts Expenses	$0	$0	$0
Supervision	$0	$0	$0
Community Relations - Sundry	$0	$0	$0
Energy Conservation	$0	$0	$0
Community Safety Program	$0	$0	$0
Miscellaneous Customer Service and Informational Expenses	$0	$0	$0
Supervision	$0	$0	$0
Demonstrating and Selling Expense	$0	$0	$0
Advertising Expense	$0	$0	$0
Miscellaneous Sales Expense	$0	$0	$0
Executive Salaries and Expenses	$0	$0	$0
Management Salaries and Expenses	$0	$0	$0
General Administrative Salaries and Expenses	$0	$0	$0
Office Supplies and Expenses	$0	$0	$0
Administrative Expense Transferred Credit	$0	$0	$0
Outside Services Employed	$0	$0	$0
Property Insurance	$0	$0	$0
Injuries and Damages	$0	$0	$0
Employee Pensions and Benefits	$0	$0	$0
Franchise Requirements	$0	$0	$0
Regulatory Expenses	$0	$0	$0
General Advertising Expenses	$0	$0	$0
Miscellaneous General Expenses	$0	$0	$0
Rent	$0	$0	$0

Maintenance of General Plant	$0	$0	$0
Electrical Safety Authority Fees	$0	$0	$0
Independent Market Operator Fees and Penalties	$0	$0	$0
Amortization Expense - Property, Plant, and Equipment	$0	$0	$0
Amortization of Limited Term Electric Plant	$0	$0	$0
Amortization of Intangibles and Other Electric Plant	$0	$0	$0
Amortization of Electric Plant Acquisition Adjustments	$0	$0	$0
Taxes Other Than Income Taxes	$0	$0	$0
Sub-account LEAP Funding	$0	$0	$0
Life Insurance	$0	$0	$0
Penalties	$0	$0	$0
Other Deductions	$0	$0	$0
Total Expenses	$0	$0	$0
Depreciation Expense	$0	$0	$0

GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel

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Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2
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$0	$210,895	$0	$0	$0

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Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7

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Ontario Energy Board

2021 Cost Allocation Model

EB-2021-0016

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

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor
crev	Distribution Revenue at Existing Rates	$3,723,985	$2,516,821	$392,461	$538,554	$91,099	$2,964	$3,044	$179,041
mi	Miscellaneous Revenue (mi)	$486,747	$334,146	$64,522	$63,918	$12,906	$397	$509	$10,349
		Miscellaneous Revenue Input equals Output							
	Total Revenue at Existing Rates	$4,210,732	$2,850,968	$456,982	$602,472	$104,005	$3,361	$3,553	$189,389
	Factor required to recover deficiency (1 + D)	1.0807							
	Distribution Revenue at Status Quo Rates	$4,024,650	$2,720,023	$424,147	$582,035	$98,454	$3,204	$3,290	$193,496
	Miscellaneous Revenue (mi)	$486,747	$334,146	$64,522	$63,918	$12,906	$397	$509	$10,349
	Total Revenue at Status Quo Rates	$4,511,397	$3,054,169	$488,669	$645,953	$111,360	$3,601	$3,799	$203,845
	Expenses								
di	Distribution Costs (di)	$1,189,533	$727,522	$205,327	$183,414	$70,561	$1,433	$1,276	$0
cu	Customer Related Costs (cu)	$926,171	$740,098	$94,363	$86,164	$3,805	$604	$1,137	$0
ad	General and Administration (ad)	$1,383,161	$932,233	$193,229	$174,105	$48,079	$1,313	$1,532	$32,669
dep	Depreciation and Amortization (dep)	$248,704	$157,385	$42,833	$32,516	$14,618	$261	$244	$847
INPUT	PILs (INPUT)	$0	$0	$0	$0	$0	$0	$0	$0
INT	Interest	$225,465	$137,479	$39,878	$37,024	$10,587	$272	$225	$0
	Total Expenses	$3,973,034	$2,694,716	$575,630	$513,224	$147,651	$3,884	$4,414	$33,516
	Direct Allocation	$59,605	$0	$0	$0	$0	$0	$0	$59,605
NI	Allocated Net Income (NI)	$478,758	$291,925	$84,678	$78,618	$22,481	$578	$477	$0
	Revenue Requirement (includes NI)	$4,511,397	$2,986,641	$660,308	$591,842	$170,131	$4,461	$4,891	$93,121
		Revenue Requirement Input equals Output							
	Rate Base Calculation								
	Net Assets								
dp	Distribution Plant - Gross	$34,202,898	$20,837,991	$6,077,718	$5,789,891	$1,423,122	$41,051	$33,125	$0
gp	General Plant - Gross	$3,434,198	$2,066,426	$600,382	$558,606	$155,770	$4,070	$3,336	$45,610
accum dep	Accumulated Depreciation	($16,931,576)	($10,286,504)	($3,009,827)	($2,932,747)	($635,467)	($20,317)	($16,187)	($30,528)
co	Capital Contribution	($9,129,435)	($5,568,452)	($1,623,128)	($1,516,565)	($401,670)	($10,860)	($8,760)	$0
	Total Net Plant	$11,576,085	$7,049,461	$2,045,145	$1,899,185	$541,755	$13,944	$11,514	$15,082
	Directly Allocated Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0	$0
COP	Cost of Power (COP)	$26,380,096	$10,312,943	$3,037,971	$6,517,212	$143,418	$15,558	$27,196	$6,325,797
	OM&A Expenses	$3,498,865	$2,399,853	$492,919	$443,683	$122,446	$3,350	$3,945	$32,669
	Directly Allocated Expenses	$52,575	$0	$0	$0	$0	$0	$0	$52,575
	Subtotal	*$29,931,537*	*$12,712,796*	*$3,530,891*	*$6,960,895*	*$265,864*	*$18,908*	*$31,141*	*$6,411,042*
	Working Capital	$2,244,865	$953,460	$264,817	$522,067	$19,940	$1,418	$2,336	$480,828
	Total Rate Base	$13,820,951	$8,002,920	$2,309,961	$2,421,252	$561,695	$15,362	$13,850	$495,910
		Rate Base Input equals Output							
	Equity Component of Rate Base	$5,528,380	$3,201,168	$923,985	$968,501	$224,678	$6,145	$5,540	$198,364
	Net Income on Allocated Assets	$478,758	$359,453	($86,961)	$132,729	($36,290)	($283)	($615)	$110,724
	Net Income on Direct Allocation Assets	$0	$0	$0	$0	$0	$0	$0	$0
	Net Income	$478,758	$359,453	($86,961)	$132,729	($36,290)	($283)	($615)	$110,724
	RATIOS ANALYSIS								
	REVENUE TO EXPENSES STATUS QUO%	100.00%	102.26%	74.01%	109.14%	65.46%	80.71%	77.67%	218.90%
	EXISTING REVENUE MINUS ALLOCATED COSTS	($300,665)	($135,674)	($203,326)	$10,629	($66,126)	($1,100)	($1,338)	$96,268

Ontario Energy Board

2021 Cost Allocation Model

EB-2021-0016

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

Rate Base Assets	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor
	Deficiency Input equals Output							
STATUS QUO REVENUE MINUS ALLOCATED COSTS	$0	$67,528	($171,639)	$54,111	($58,771)	($861)	($1,092)	$110,724
RETURN ON EQUITY COMPONENT OF RATE BASE	8.66%	11.23%	-9.41%	13.70%	-16.15%	-4.60%	-11.10%	55.82%

Ontario Energy Board

2021 Cost Allocation Model

EB-2021-0016

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor
Customer Unit Cost per month - Avoided Cost	$3.87	$5.35	$53.19	$0.08	$2.26	$2.26	$0.00
Customer Unit Cost per month - Directly Related	$6.45	$8.95	$92.89	$0.13	$3.72	$3.70	$0.00
Customer Unit Cost per month - Minimum System with PLCC Adjustment	$15.01	$18.43	$121.82	$4.42	$10.23	$9.87	$0.00
Existing Approved Fixed Charge	$19.10	$16.48	$195.44	$1.23	$3.27	$6.70	$1,932.35

Ontario Energy Board

2021 Cost Allocatio

Sheet O2.1 Line Transformer Worksheet -

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

Description	Total
Depreciation on Acct 1850 Line Transformers	$26,404
Depreciation on General Plant Assigned to Line Transformers	$10,962
Acct 5035 - Overhead Distribution Transformers- Operation	$4,803
Acct 5055 - Underground Distribution Transformers - Operation	$7,992
Acct 5160 - Maintenance of Line Transformers	$24,576
Allocation of General Expenses	$6,194
Admin and General Assigned to Line Transformers	$23,927
PILs on Line Transformers	$0
Debt Return on Line Transformers	$39,237
Equity Return on Line Transformers	$83,318
Total	**$227,414**
Line Tranformer NCP	151,960
PLCC Amount	20,043
Adjustment to Customer Related Cost for PLCC	**$29,973**
General Plant - Gross Assets	$3,434,198
General Plant - Accumulated Depreciation	($2,298,610)
General Plant - Net Fixed Assets	$1,135,588
General Plant - Depreciation	$63,753
Total Net Fixed Assets Excluding General Plant	**$10,440,498**
Total Administration and General Expense	$1,383,161
Total O&M	**$2,168,279**

Line Transformer Rate Base	
Acct 1850 - Line Transformers - Gross Assets	$5,965,281
Line Transformers - Accumulated Depreciation	($4,148,331)
Line Transformers - Net Fixed Assets	$1,816,950
General Plant Assigned to Line Transformers - NFA	$195,258
Line Transformer Net Fixed Assets Including General Plant	$2,012,208
General Expenses	
Acct 5005 - Operation Supervision and Engineering	$14,586
Acct 5010 - Load Dispatching	$6,417
Acct 5085 - Miscellaneous Distribution Expense	$0
Acct 5105 - Maintenance Supervision and Engineering	$0
Total	$21,003
Acct 1850 - Line Transformers - Gross Assets	$5,965,281
Acct 1815 - 1855	$20,226,440

on Model

1	2	3	4	5
Residential	**GS <50**	**GS>50-Regular**	**GS> 50-TOU**	**GS >50-Intermediate**
$13,233	$5,970	$6,984	$0	$0
$5,487	$2,480	$2,907	$0	$0
$2,407	$1,086	$1,270	$0	$0
$4,006	$1,807	$2,114	$0	$0
$12,317	$5,557	$6,500	$0	$0
$3,104	$1,401	$1,638	$0	$0
$11,897	$5,448	$6,384	$0	$0
$0	$0	$0	$0	$0
$19,665	$8,872	$10,378	$0	$0
$41,757	$18,839	$22,037	$0	$0
$113,872	**$51,460**	**$60,213**	**$0**	**$0**
76,158	34,360	40,193	0	0
17,569	2,012	155	0	0
$26,270	**$3,013**	**$232**	**$0**	**$0**
$2,066,426	$600,382	$558,606	$0	$0
($1,383,120)	($401,853)	($373,891)	$0	$0
$683,306	$198,529	$184,714	$0	$0
$38,361	$11,146	$10,370	$0	$0
$6,366,155	**$1,846,616**	**$1,714,471**	**$0**	**$0**
$932,233	$193,229	$174,105	$0	$0
$1,467,620	**$299,690**	**$269,578**	**$0**	**$0**

$2,989,639	$1,348,821	$1,577,803	$0	$0
($2,079,032)	($937,987)	($1,097,224)	$0	$0
$910,607	$410,834	$480,579	$0	$0
$97,739	$44,168	$51,777	$0	$0
$1,008,346	$455,002	$532,356	$0	$0
$7,252	$3,272	$3,989	$0	$0
$3,190	$1,439	$1,755	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$10,442	$4,711	$5,745	$0	$0
$2,989,639	$1,348,821	$1,577,803	$0	$0
$10,056,035	$4,536,931	$5,532,142	$0	$0

6	7	8	9	10
Large Use >5MW	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**
$0	$172	$36	$9	$0
$0	$70	$15	$4	$0
$0	$31	$6	$2	$0
$0	$52	$11	$3	$0
$0	$160	$33	$9	$0
$0	$40	$8	$2	$0
$0	$157	$32	$8	$0
$0	$0	$0	$0	$0
$0	$256	$53	$14	$0
$0	$543	$112	$30	$0
$0	**$1,482**	**$307**	**$80**	**$0**
0	990	205	54	0
0	228	27	51	0
$0	**$342**	**$41**	**$77**	**$0**
$0	$155,770	$4,070	$3,336	$45,610
$0	($104,261)	($2,724)	($2,233)	($30,528)
$0	$51,508	$1,346	$1,103	$15,082
$0	$2,892	$76	$62	$847
$0	**$490,247**	**$12,598**	**$10,411**	**$0**
$0	$48,079	$1,313	$1,532	$32,669
$0	**$74,366**	**$2,037**	**$2,413**	**$52,575**

$0	$38,867	$8,037	$2,114	$0
$0	($27,028)	($5,589)	($1,470)	$0
$0	$11,838	$2,448	$644	$0
$0	$1,244	$261	$68	$0
$0	$13,082	$2,710	$712	$0
$0	$48	$19	$5	$0
$0	$21	$9	$2	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$70	$28	$7	$0
$0	$38,867	$8,037	$2,114	$0
$0	$67,184	$27,035	$7,112	$0

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

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

16	17	18	19	20
Rate class 5	**Rate class 6**	**Rate class 7**	**Rate class 8**	**0**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**
0	0	0	0	0
0	0	0	0	0
$0	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

Ontario Energy Board

2021 Cost Allocation

Sheet O2.2 Primary Cost PLCC Adjustment W

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

Allocation by Rate Classification

Description	Total
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$8,264
Depreciation on Acct 1835-4 Primary Overhead Conductors	$0
Depreciation on Acct 1840-4 Primary Underground Conduit	$0
Depreciation on Acct 1845-4 Primary Underground Conductors	$0
Depreciation on General Plant Assigned to Primary C&P	$7,016
Primary C&P Operations and Maintenance	$183,261
Allocation of General Expenses	$4,599
Admin and General Assigned to Primary C&P	$117,391
PILs on Primary C&P	$0
Debt Return on Primary C&P	$25,109
Equity Return on Primary C&P	$53,317
Total	**$398,957**
Primary NCP	159,827
PLCC Amount	20,044
Adjustment to Customer Related Cost for PLCC	**$49,847**
General Plant - Gross Assets	$3,434,198
General Plant - Accumulated Depreciation	($2,298,610)
General Plant - Net Fixed Assets	$1,135,588
General Plant - Depreciation	$63,753
Total Net Fixed Assets Excluding General Plant	**$10,440,498**

Total Administration and General Expense	**$1,383,161**
Total O&M	**$2,168,279**
Primary Conductors and Poles Gross Assets	
Acct 1830-4 Primary Poles, Towers & Fixtures	$929,748
Acct 1835-4 Primary Overhead Conductors	$3,499,410
Acct 1840-4 Primary Underground Conduit	$0
Acct 1845-4 Primary Underground Conductors	$0
Subtotal	*$4,429,157*
Primary Conductors and Poles Accumulated Depreciation	
Acct 1830-4 Primary Poles, Towers & Fixtures	($399,694)
Acct 1835-4 Primary Overhead Conductors	($2,866,748)
Acct 1840-4 Primary Underground Conduit	$0
Acct 1845-4 Primary Underground Conductors	$0
Subtotal	*($3,266,442)*
Primary Conductor & Pools - Net Fixed Assets	$1,162,715
General Plant Assigned to Primary C&P - NFA	$124,967
Primary C&P Net Fixed Assets Including General Plant	$1,287,681
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0
Acct 1835-3 Bulk Overhead Conductors	$0
Acct 1840-3 Bulk Underground Conduit	$0
Acct 1845-3 Bulk Underground Conductors	$0
Subtotal	*$0*
Acct 1830-5 Secondary Poles, Towers & Fixtures	$232,437
Acct 1835-5 Secondary Overhead Conductors	$874,852
Acct 1840-5 Secondary Underground Conduit	$2,205,013
Acct 1845-5 Secondary Underground Conductors	$6,377,601
Subtotal	*$9,689,903*
Operations and Maintenance	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$35,804
Acct 5025 Overhead Distribution Lines & Feeders - Other	$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	$235,952
Acct 5045 Underground Distribution Lines & Feeders - Other	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$27,300
Acct 5120 Maintenance of Poles, Towers & Fixtures	$31,200
Acct 5125 Maintenance of Overhead Conductors & Devices	$121,832
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$61,425
Acct 5145 Maintenance of Underground Conduit	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$69,973
Total	**$583,486**
General Expenses	
Acct 5005 - Operation Supervision and Engineering	$14,586

Acct 5010 - Load Dispatching	$6,417
Acct 5085 - Miscellaneous Distribution Expense	$0
Acct 5105 - Maintenance Supervision and Engineering	$0
Total	**$21,003**
Primary Conductors and Poles Gross Assets	$4,429,157
Acct 1815 - 1855	$20,226,440

n Model

Worksheet -

1	2	3	4	5
Residential	**GS <50**	**GS>50-Regular**	**GS> 50-TOU**	**GS >50-Intermediate**
$3,938	$1,777	$2,485	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$3,339	$1,509	$2,115	$0	$0
$86,891	$39,202	$55,498	$0	$0
$2,192	$989	$1,383	$0	$0
$55,193	$25,276	$35,843	$0	$0
$0	$0	$0	$0	$0
$11,965	$5,398	$7,550	$0	$0
$25,406	$11,462	$16,032	$0	$0
$188,922	**$85,612**	**$120,906**	**$0**	**$0**
76,158	34,360	48,060	0	0
17,569	2,012	156	0	0
$43,584	**$5,012**	**$393**	**$0**	**$0**
$2,066,426	$600,382	$558,606	$0	$0
($1,383,120)	($401,853)	($373,891)	$0	$0
$683,306	$198,529	$184,714	$0	$0
$38,361	$11,146	$10,370	$0	$0
$6,366,155	**$1,846,616**	**$1,714,471**	**$0**	**$0**

$932,233	**$193,229**	**$174,105**	**$0**	**$0**
$1,467,620	**$299,690**	**$269,578**	**$0**	**$0**
$443,029	$199,879	$279,575	$0	$0
$1,667,486	$752,312	$1,052,271	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$2,110,516	*$952,191*	*$1,331,846*	*$0*	*$0*
($190,456)	($85,927)	($120,188)	$0	$0
($1,366,020)	($616,300)	($862,030)	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($1,556,476)	***($702,228)***	***($982,218)***	***$0***	***$0***
$554,040	$249,963	$349,628	$0	$0
$59,467	$26,873	$37,668	$0	$0
$613,507	$276,837	$387,296	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***
$117,255	$52,901	$61,882	$0	$0
$441,328	$199,112	$232,914	$0	$0
$1,112,341	$501,849	$587,046	$0	$0
$3,217,245	$1,451,508	$1,697,923	$0	$0
$4,888,169	***$2,205,371***	***$2,579,765***	***$0***	***$0***
$17,261	$7,788	$10,519	$0	$0
$0	$0	$0	$0	$0
$119,028	$53,701	$62,818	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$13,161	$5,938	$8,021	$0	$0
$15,041	$6,786	$9,167	$0	$0
$58,735	$26,499	$35,795	$0	$0
$29,613	$13,360	$18,047	$0	$0
$0	$0	$0	$0	$0
$35,298	$15,925	$18,629	$0	$0
$288,138	**$129,998**	**$162,996**	**$0**	**$0**
$7,252	$3,272	$3,989	$0	$0

$3,190	$1,439	$1,755	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$10,442	**$4,711**	**$5,745**	**$0**	**$0**
$2,110,516	$952,191	$1,331,846	$0	$0
$10,056,035	$4,536,931	$5,532,142	$0	$0

6	7	8	9	10
Large Use >5MW	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**
$0	$51	$11	$3	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$42	$9	$2	$0
$0	$1,376	$234	$61	$0
$0	$28	$6	$2	$0
$0	$889	$151	$39	$0
$0	$0	$0	$0	$0
$0	$156	$32	$8	$0
$0	$330	$68	$18	$0
$0	**$2,873**	**$510**	**$134**	**$0**
0	990	205	54	0
0	228	27	51	0
$0	**$663**	**$68**	**$127**	**$0**
$0	$155,770	$4,070	$3,336	$45,610
$0	($104,261)	($2,724)	($2,233)	($30,528)
$0	$51,508	$1,346	$1,103	$15,082
$0	$2,892	$76	$62	$847
$0	**$490,247**	**$12,598**	**$10,411**	**$0**

$0	**$48,079**	**$1,313**	**$1,532**	**$32,669**
$0	**$74,366**	**$2,037**	**$2,413**	**$52,575**
$0	$5,760	$1,191	$313	$0
$0	$21,678	$4,483	$1,179	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	*$27,438*	*$5,674*	*$1,493*	*$0*
$0	($2,476)	($512)	($135)	$0
$0	($17,759)	($3,672)	($966)	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	***($20,235)***	***($4,184)***	***($1,101)***	***$0***
$0	$7,203	$1,489	$392	$0
$0	$757	$159	$42	$0
$0	$7,960	$1,649	$433	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***
$0	$0	$315	$83	$0
$0	$0	$1,186	$312	$0
$0	$0	$2,990	$787	$0
$0	$0	$8,649	$2,275	$0
$0	***$0***	***$13,141***	***$3,457***	***$0***
$0	$177	$46	$12	$0
$0	$0	$0	$0	$0
$0	$0	$320	$84	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$135	$35	$9	$0
$0	$155	$40	$11	$0
$0	$604	$158	$42	$0
$0	$304	$80	$21	$0
$0	$0	$0	$0	$0
$0	$0	$95	$25	$0
$0	**$1,376**	**$775**	**$204**	**$0**
$0	$48	$19	$5	$0

$0	$21	$9	$2	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$70**	**$28**	**$7**	**$0**
$0	$27,438	$5,674	$1,493	$0
$0	$67,184	$27,035	$7,112	$0

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

$0	**$0**	**$0**	**$0**	**$0**
$0	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	*$0*	*$0*	*$0*	*$0*
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

16	17	18	19	20
Rate class 5	**Rate class 6**	**Rate class 7**	**Rate class 8**	**0**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**
0	0	0	0	0
0	0	0	0	0
$0	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**

$0	**$0**	**$0**	**$0**	**$0**
$0	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	*$0*	*$0*	*$0*	*$0*
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

Ontario Energy Board

2021 Cost Allocatio

Sheet O2.3 Secondary Cost PLCC Adjustmer

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

Allocation by Rate Classification

Description	Total
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$2,066
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	$24,838
Depreciation on Acct 1845-5 Secondary Underground Conductors	$29,075
Depreciation on General Plant Assigned to Secondary C&P	$18,536
Secondary C&P Operations and Maintenance	$400,225
Allocation of General Expenses	$10,062
Admin and General Assigned to Primary C&P	$256,241
PILs on Secondary C&P	$0
Debt Return on Secondary C&P	$66,340
Equity Return on Secondary C&P	$140,868
Total	**$948,251**
Secondary NCP	150,970
PLCC Amount	20,044
Adjustment to Customer Related Cost for PLCC	**$124,723**
General Plant - Gross Assets	$3,434,198
General Plant - Accumulated Depreciation	($2,298,610)
General Plant - Net Fixed Assets	$1,135,588
General Plant - Depreciation	$63,753
Total Net Fixed Assets Excluding General Plant	$10,440,498
Total Administration and General Expense	$1,383,161

Total O&M	$2,168,279
Secondary Conductors and Poles Gross Plant	
Acct 1830-5 Secondary Poles, Towers & Fixtures	$232,437
Acct 1835-5 Secondary Overhead Conductors	$874,852
Acct 1840-5 Secondary Underground Conduit	$2,205,013
Acct 1845-5 Secondary Underground Conductors	$6,377,601
Subtotal	***$9,689,903***
Secondary Conductors and Poles Accumulated Depreciation	
Acct 1830-5 Secondary Poles, Towers & Fixtures	($99,924)
Acct 1835-5 Secondary Overhead Conductors	($716,687)
Acct 1840-5 Secondary Underground Conduit	($856,682)
Acct 1845-5 Secondary Underground Conductors	($4,944,636)
Subtotal	***($6,617,929)***
Secondary Conductor & Pools - Net Fixed Assets	$3,071,974
General Plant Assigned to Secondary C&P - NFA	$330,177
Secondary C&P Net Fixed Assets Including General Plant	$3,402,152
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0
Acct 1835-3 Bulk Overhead Conductors	$0
Acct 1840-3 Bulk Underground Conduit	$0
Acct 1845-3 Bulk Underground Conductors	$0
Subtotal	***$0***
Acct 1830-4 Primary Poles, Towers & Fixtures	$929,748
Acct 1835-4 Primary Overhead Conductors	$3,499,410
Acct 1840-4 Primary Underground Conduit	$0
Acct 1845-4 Primary Underground Conductors	$0
Subtotal	***$4,429,157***
Operations and Maintenance	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$35,804
Acct 5025 Overhead Distribution Lines & Feeders - Other	$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	$235,952
Acct 5045 Underground Distribution Lines & Feeders - Other	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$27,300
Acct 5120 Maintenance of Poles, Towers & Fixtures	$31,200
Acct 5125 Maintenance of Overhead Conductors & Devices	$121,832
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$61,425
Acct 5145 Maintenance of Underground Conduit	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$69,973
Total	**$583,486**
General Expenses	
Acct 5005 - Operation Supervision and Engineering	$14,586
Acct 5010 - Load Dispatching	$6,417

Acct 5085 - Miscellaneous Distribution Expense	$0
Acct 5105 - Maintenance Supervision and Engineering	$0
Total	**$21,003**
Secondary Conductors and Poles Gross Assets	$9,689,903
Acct 1815 - 1855	$20,226,440

n Model

t Worksheet -

1	2	3	4	5
Residential	**GS <50**	**GS>50-Regular**	**GS> 50-TOU**	**GS >50-Intermediate**
$1,042	$470	$550	$0	$0
$0	$0	$0	$0	$0
$14,307	$4,380	$4,352	$0	$0
$16,748	$5,127	$5,095	$0	$0
$9,338	$4,220	$4,947	$0	$0
$201,247	$90,796	$107,498	$0	$0
$5,076	$2,290	$2,679	$0	$0
$127,832	$58,542	$69,427	$0	$0
$0	$0	$0	$0	$0
$33,466	$15,099	$17,662	$0	$0
$71,062	$32,061	$37,504	$0	$0
$480,119	**$212,985**	**$249,714**	**$0**	**$0**
76,158	34,360	40,193	0	0
17,569	2,012	156	0	0
$110,762	**$12,470**	**$971**	**$0**	**$0**
$2,066,426	$600,382	$558,606	$0	$0
($1,383,120)	($401,853)	($373,891)	$0	$0
$683,306	$198,529	$184,714	$0	$0
$38,361	$11,146	$10,370	$0	$0
$6,366,155	$1,846,616	$1,714,471	$0	$0
$932,233	$193,229	$174,105	$0	$0

$1,467,620	$299,690	$269,578	$0	$0
$117,255	$52,901	$61,882	$0	$0
$441,328	$199,112	$232,914	$0	$0
$1,112,341	$501,849	$587,046	$0	$0
$3,217,245	$1,451,508	$1,697,923	$0	$0
$4,888,169	***$2,205,371***	***$2,579,765***	***$0***	***$0***
($50,407)	($22,742)	($26,603)	$0	$0
($361,540)	($163,114)	($190,805)	$0	$0
($432,162)	($194,976)	($228,076)	$0	$0
($2,494,371)	($1,125,373)	($1,316,421)	$0	$0
($3,338,481)	***($1,506,206)***	***($1,761,906)***	***$0***	***$0***
$1,549,688	$699,165	$817,859	$0	$0
$166,335	$75,167	$88,115	$0	$0
$1,716,023	$774,332	$905,973	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***
$443,029	$199,879	$279,575	$0	$0
$1,667,486	$752,312	$1,052,271	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$2,110,516	***$952,191***	***$1,331,846***	***$0***	***$0***
$17,261	$7,788	$10,519	$0	$0
$0	$0	$0	$0	$0
$119,028	$53,701	$62,818	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$13,161	$5,938	$8,021	$0	$0
$15,041	$6,786	$9,167	$0	$0
$58,735	$26,499	$35,795	$0	$0
$29,613	$13,360	$18,047	$0	$0
$0	$0	$0	$0	$0
$35,298	$15,925	$18,629	$0	$0
$288,138	**$129,998**	**$162,996**	**$0**	**$0**
$7,252	$3,272	$3,989	$0	$0
$3,190	$1,439	$1,755	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$10,442	**$4,711**	**$5,745**	**$0**	**$0**
$4,888,169	$2,205,371	$2,579,765	$0	$0
$10,056,035	$4,536,931	$5,532,142	$0	$0

6	7	8	9	10
Large Use >5MW	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**
$0	$0	$3	$1	$0
$0	$0	$0	$0	$0
$0	$1,743	$31	$24	$0
$0	$2,041	$37	$28	$0
$0	$0	$25	$7	$0
$0	$0	$541	$142	$0
$0	$0	$14	$4	$0
$0	$0	$349	$90	$0
$0	$0	$0	$0	$0
$0	$0	$90	$24	$0
$0	$0	$191	$50	$0
$0	**$3,784**	**$1,281**	**$369**	**$0**
0	0	205	54	0
0	228	27	51	0
$0	**$0**	**$170**	**$351**	**$0**
$0	$155,770	$4,070	$3,336	$45,610
$0	($104,261)	($2,724)	($2,233)	($30,528)
$0	$51,508	$1,346	$1,103	$15,082
$0	$2,892	$76	$62	$847
$0	$490,247	$12,598	$10,411	$0
$0	$48,079	$1,313	$1,532	$32,669

$0	$74,366	$2,037	$2,413	$52,575
$0	$0	$315	$83	$0
$0	$0	$1,186	$312	$0
$0	$0	$2,990	$787	$0
$0	$0	$8,649	$2,275	$0
$0	***$0***	***$13,141***	***$3,457***	***$0***
$0	$0	($136)	($36)	$0
$0	$0	($972)	($256)	$0
$0	$0	($1,162)	($306)	$0
$0	$0	($6,706)	($1,764)	$0
$0	***$0***	***($8,975)***	***($2,361)***	***$0***
$0	$0	$4,166	$1,096	$0
$0	$0	$445	$116	$0
$0	$0	$4,611	$1,212	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***
$0	$5,760	$1,191	$313	$0
$0	$21,678	$4,483	$1,179	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	***$27,438***	***$5,674***	***$1,493***	***$0***
$0	$177	$46	$12	$0
$0	$0	$0	$0	$0
$0	$0	$320	$84	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$135	$35	$9	$0
$0	$155	$40	$11	$0
$0	$604	$158	$42	$0
$0	$304	$80	$21	$0
$0	$0	$0	$0	$0
$0	$0	$95	$25	$0
$0	**$1,376**	**$775**	**$204**	**$0**
$0	$48	$19	$5	$0
$0	$21	$9	$2	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$70**	**$28**	**$7**	**$0**
$0	$0	$13,141	$3,457	$0
$0	$67,184	$27,035	$7,112	$0

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

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

16	17	18	19	20
Rate class 5	**Rate class 6**	**Rate class 7**	**Rate class 8**	**0**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**
0	0	0	0	0
0	0	0	0	0
$0	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

Ontario Energy Board

2021 Cost Allocatio

EB-2021-0016

Sheet O3.1 Line Transformers Unit Cost V

ALLOCATION BY RATE CLASSIFICATION

Description	Total
Depreciation on Acct 1850 Line Transformers	$37,720
Depreciation on General Plant Assigned to Line Transformers	$15,654
Acct 5035 - Overhead Distribution Transformers- Operation	$6,862
Acct 5055 - Underground Distribution Transformers - Operation	$11,418
Acct 5160 - Maintenance of Line Transformers	$35,108
Allocation of General Expenses	$8,543
Admin and General Assigned to Line Transformers	$34,120
PILs on Line Transformers	$0
Debt Return on Line Transformers	$56,053
Equity Return on Line Transformers	$119,025
Total	**$324,503**
Billed kW without Line Transformer Allowance	
Billed kWh without Line Transformer Allowance	
Line Transformation Unit Cost ($/kW)	
Line Transformation Unit Cost ($/kWh)	
General Plant - Gross Assets	$3,434,198
General Plant - Accumulated Depreciation	($2,298,610)
General Plant - Net Fixed Assets	$1,135,588
General Plant - Depreciation	$63,753
Total Net Fixed Assets Excluding General Plant	$10,440,498
Total Administration and General Expense	$1,383,161

Total O&M	$2,168,279
Line Transformer Rate Base	
Acct 1850 - Line Transformers - Gross Assets	$8,521,830
Line Transformers - Accumulated Depreciation	($5,926,187)
Line Transformers - Net Fixed Assets	$2,595,643
General Plant Assigned to Line Transformers - NFA	$278,831
Line Transformer Net Fixed Assets Including General Plant	$2,874,474
General Expenses	
Acct 5005 - Operation Supervision and Engineering	$22,440
Acct 5010 - Load Dispatching	$9,872
Acct 5085 - Miscellaneous Distribution Expense	$0
Acct 5105 - Maintenance Supervision and Engineering	$0
Total	**$32,312**
Acct 1850 - Line Transformers - Gross Assets	$8,521,830
Acct 1815 - 1855	$32,317,750

n Model

Worksheet -

1	2	3	7	8
Residential	**GS <50**	**GS>50-Regular**	**Street Light**	**Sentinel**
$23,153	$7,106	$7,071	$301	$51
$9,600	$2,951	$2,943	$122	$21
$4,212	$1,293	$1,286	$55	$9
$7,008	$2,151	$2,140	$91	$15
$21,549	$6,614	$6,581	$280	$47
$5,171	$1,632	$1,656	$64	$12
$20,815	$6,485	$6,464	$275	$46
$0	$0	$0	$0	$0
$34,406	$10,560	$10,508	$447	$76
$73,058	$22,423	$22,313	$950	$161
$198,972	**$61,215**	**$60,963**	**$2,586**	**$438**
0	0	166,525	3,787	373
93,507,179	27,656,663	59,482,525	1,308,977	141,998
$0.0000	**$0.0000**	**$0.3661**	**$0.6828**	**$1.1744**
$0.0021	**$0.0022**	**$0.0010**	**$0.0020**	**$0.0031**
$2,066,426	$600,382	$558,606	$155,770	$4,070
($1,383,120)	($401,853)	($373,891)	($104,261)	($2,724)
$683,306	$198,529	$184,714	$51,508	$1,346
$38,361	$11,146	$10,370	$2,892	$76
$6,366,155	$1,846,616	$1,714,471	$490,247	$12,598
$932,233	$193,229	$174,105	$48,079	$1,313

$1,467,620	$299,690	$269,578	$74,366	$2,037
$5,230,724	$1,605,425	$1,597,527	$68,002	$11,507
($3,637,510)	($1,116,432)	($1,110,940)	($47,289)	($8,002)
$1,593,213	$488,992	$486,587	$20,712	$3,505
$171,006	$52,571	$52,424	$2,176	$374
$1,764,220	$541,564	$539,011	$22,889	$3,879
$13,348	$4,062	$4,050	$929	$29
$5,872	$1,787	$1,782	$409	$13
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$19,221	**$5,848**	**$5,832**	**$1,338**	**$41**
$5,230,724	$1,605,425	$1,597,527	$68,002	$11,507
$19,441,843	$5,752,814	$5,625,796	$1,423,122	$41,051

9	10
Unmetered Scattered Load	**Embedded Distributor**
$38	$0
$16	$0
$7	$0
$12	$0
$36	$0
$8	$0
$34	$0
$0	$0
$57	$0
$121	$0
$328	**$0**
0	138,872
248,217	57,735,484
$0.0000	**$0.0000**
$0.0013	**$0.0000**
$3,336	$45,610
($2,233)	($30,528)
$1,103	$15,082
$62	$847
$10,411	$0
$1,532	$32,669

$2,413	$52,575
$8,645	$0
($6,012)	$0
$2,633	$0
$279	$0
$2,912	$0
$22	$0
$10	$0
$0	$0
$0	$0
$32	**$0**
$8,645	$0
$33,124	$0

Ontario Energy Board

2021 Cost Allocation

Sheet O3.2 Substation Transformers Unit Cost

ALLOCATION BY RATE CLASSIFICATION

Description	Total
Depreciation on Acct 1820-2 Distribution Station Equipment	$62
Depreciation on Acct 1825-2 Storage Battery Equipment	$0
Depreciation on Acct 1805-2 Land Station <50 kV	$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	$0
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	$0
Depreciation on General Plant Assigned to Substation Transformers	($842)
Acct 5012 - Station Buildings and Fixtures Expense	$0
Acct 5016 - Distributon Station Equipment - Labour	$0
Acct 5017 - Distributon Station Equipment - Other	$0
Acct 5114 - Maintenance of Distribution Station Equipment	$0
Allocation of General Expenses	$0
Admin and General Assigned to SubstationTransformers	$0
PILs on SubstationTransformers	$0
Debt Return on Substation Transformers	($3,012)
Equity Return on Substation Transformers	($6,396)
Total	**($10,189)**
Billed kW without Substation Transformer Allowance	
Billed kWh without Substation Transformer Allowance	
Substation Transformation Unit Cost ($/kW)	
Substation Transformation Unit Cost ($/kWh)	
General Plant - Gross Assets	$3,434,198
General Plant - Accumulated Depreciation	($2,298,610)
General Plant - Net Fixed Assets	$1,135,588

General Plant - Depreciation	$63,753
Total Net Fixed Assets Excluding General Plant	$10,440,498
Total Administration and General Expense	$1,383,161
Total O&M	$2,168,279
Substation Transformer Rate Base Gross Plant	
Acct 1820-2 Distribution Station Equipment	$0
Acct 1825-2 Storage Battery Equipment	$0
Acct 1805-2 Land Station <50 kV	$2,112
Acct 1806-2 Land Rights Station <50 kV	$0
Acct 1808-2 Buildings and Fixtures < 50 KV	$0
Acct 1810-2 Leasehold Improvements <50 kV	$0
Subtotal	***$2,112***
Substation Transformers - Accumulated Depreciation	
Acct 1820-2 Distribution Station Equipment	($141,603)
Acct 1825-2 Storage Battery Equipment	$0
Acct 1805-2 Land Station <50 kV	$0
Acct 1806-2 Land Rights Station <50 kV	$0
Acct 1808-2 Buildings and Fixtures < 50 KV	$0
Acct 1810-2 Leasehold Improvements <50 kV	$0
Subtotal	***($141,603)***
Substation Transformers - Net Fixed Assets	($139,491)
General Plant Assigned to SubstationTransformers - NFA	($14,992)
Substation Transformer NFA Including General Plant	($154,483)
General Expenses	
Acct 5005 - Operation Supervision and Engineering	$22,440
Acct 5010 - Load Dispatching	$9,872
Acct 5085 - Miscellaneous Distribution Expense	$0
Acct 5105 - Maintenance Supervision and Engineering	$0
Total	$32,312
Acct 1820-2 Distribution Station Equipment	$0
Acct 1825-2 Storage Battery Equipment	$0
Total	$0
Acct 1815 - 1855	$32,317,750

Model

t Worksheet -

1	2	3	7	8
Residential	**GS <50**	**GS>50-Regular**	**Street Light**	**Sentinel**
$30	$13	$19	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($399)	($182)	($255)	($5)	($1)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($1,429)	($650)	($910)	($19)	($4)
($3,034)	($1,379)	($1,933)	($40)	($8)
($4,832)	**($2,197)**	**($3,079)**	**($64)**	**($13)**
0	0	199,000	3,787	373
93,507,179	27,656,663	59,482,525	1,308,977	141,998
$0.0000	**$0.0000**	**-$0.0155**	**-$0.0169**	**-$0.0355**
-$0.0001	**-$0.0001**	**-$0.0001**	**$0.0000**	**-$0.0001**
$2,066,426	$600,382	$558,606	$155,770	$4,070
($1,383,120)	($401,853)	($373,891)	($104,261)	($2,724)
$683,306	$198,529	$184,714	$51,508	$1,346

$38,361	$11,146	$10,370	$2,892	$76
$6,366,155	$1,846,616	$1,714,471	$490,247	$12,598
$932,233	$193,229	$174,105	$48,079	$1,313
$1,467,620	$299,690	$269,578	$74,366	$2,037
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$1,310	$365	$436	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$1,310	***$365***	***$436***	***$0***	***$0***
($67,474)	($30,442)	($42,580)	($877)	($181)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($67,474)	***($30,442)***	***($42,580)***	***($877)***	***($181)***
($66,165)	($30,077)	($42,144)	($877)	($181)
($7,102)	($3,234)	($4,540)	($92)	($19)
($73,266)	($33,311)	($46,684)	($969)	($201)
$13,348	$4,062	$4,050	$929	$29
$5,872	$1,787	$1,782	$409	$13
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$19,221	$5,848	$5,832	$1,338	$41
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$19,441,843	$5,752,814	$5,625,796	$1,423,122	$41,051

9	10
Unmetered Scattered Load	**Embedded Distributor**
$0	$0
$0	$0
$0	$0
$0	$0
$0	$0
$0	$0
($0)	$0
$0	$0
$0	$0
$0	$0
$0	$0
$0	$0
$0	$0
$0	$0
($1)	$0
($2)	$0
($3)	**$0**
0	138,872
248,217	57,735,484
$0.0000	**$0.0000**
$0.0000	**$0.0000**
$3,336	$45,610
($2,233)	($30,528)
$1,103	$15,082

$62	$847
$10,411	$0
$1,532	$32,669
$2,413	$52,575
$0	$0
$0	$0
$1	$0
$0	$0
$0	$0
$0	$0
$1	***$0***
($48)	$0
$0	$0
$0	$0
$0	$0
$0	$0
$0	$0
($48)	***$0***
($47)	$0
($5)	$0
($52)	$0
$22	$0
$10	$0
$0	$0
$0	$0
$32	$0
$0	$0
$0	$0
$0	$0
$33,124	$0

Ontario Energy Board

2021 Cost Allocation

Sheet O3.3 Primary Conductors and Poles C

ALLOCATION BY RATE CLASSIFICATION

Description	Total
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$12,715
Depreciation on Acct 1835-4 Primary Overhead Conductors	$0
Depreciation on Acct 1840-4 Primary Underground Conduit	$0
Depreciation on Acct 1845-4 Primary Underground Conductors	$0
Depreciation on General Plant Assigned to Primary C&P	$10,788
Primary C&P Operations and Maintenance	$282,659
Allocation of General Expenses	$6,832
Admin and General Assigned to Primary C&P	$180,642
PILs on Primary C&P	$0
Debt Return on Primary C&P	$38,629
Equity Return on Primary C&P	$82,027
Total	**$614,291**
General Plant - Gross Assets	$3,434,198
General Plant - Accumulated Depreciation	($2,298,610)
General Plant - Net Fixed Assets	$1,135,588
General Plant - Depreciation	$63,753
Total Net Fixed Assets Excluding General Plant	$10,440,498
Total Administration and General Expense	$1,383,161
Total O&M	$2,168,279
Primary Conductors and Poles Gross Assets	
Acct 1830-4 Primary Poles, Towers & Fixtures	$1,430,381
Acct 1835-4 Primary Overhead Conductors	$5,383,707

Acct 1840-4 Primary Underground Conduit	$0
Acct 1845-4 Primary Underground Conductors	$0
Subtotal	**$6,814,088**
Primary Conductors and Poles Accumulated Depreciation	
Acct 1830-4 Primary Poles, Towers & Fixtures	($614,914)
Acct 1835-4 Primary Overhead Conductors	($4,410,382)
Acct 1840-4 Primary Underground Conduit	$0
Acct 1845-4 Primary Underground Conductors	$0
Subtotal	**($5,025,296)**
Primary Conductor & Pools - Net Fixed Assets	$1,788,792
General Plant Assigned to Primary C&P - NFA	$192,160
Primary C&P Net Fixed Assets Including General Plant	$1,980,952
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0
Acct 1835-3 Bulk Overhead Conductors	$0
Acct 1840-3 Bulk Underground Conduit	$0
Acct 1845-3 Bulk Underground Conductors	$0
Subtotal	**$0**
Acct 1830-5 Secondary Poles, Towers & Fixtures	$357,595
Acct 1835-5 Secondary Overhead Conductors	$1,345,927
Acct 1840-5 Secondary Underground Conduit	$3,392,328
Acct 1845-5 Secondary Underground Conductors	$9,811,693
Subtotal	**$14,907,543**
Operations and Maintenance	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$55,083
Acct 5025 Overhead Distribution Lines & Feeders - Other	$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	$363,003
Acct 5045 Underground Distribution Lines & Feeders - Other	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$42,000
Acct 5120 Maintenance of Poles, Towers & Fixtures	$48,000
Acct 5125 Maintenance of Overhead Conductors & Devices	$187,433
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$94,500
Acct 5145 Maintenance of Underground Conduit	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$107,650
Total	**$897,670**
General Expenses	
Acct 5005 - Operation Supervision and Engineering	$22,440
Acct 5010 - Load Dispatching	$9,872
Acct 5085 - Miscellaneous Distribution Expense	$0
Acct 5105 - Maintenance Supervision and Engineering	$0
Total	**$32,312**
Primary Conductors and Poles Gross Assets	$6,814,088

Acct 1815 - 1855	$32,317,750

Grouping of Operation and Maintenance		**Total**
1830	$	48,000
1835	$	187,433
1840	$	-
1845	$	107,650
1830 & 1835	$	191,583
1840 & 1845	$	363,003
Total	**$**	**897,670**

n Model

ost Pool Worksheet -

1	2	3	7	8
Residential	**GS <50**	**GS>50-Regular**	**Street Light**	**Sentinel**
$7,839	$2,223	$2,520	$102	$17
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$6,645	$1,888	$2,144	$85	$14
$174,409	$49,214	$56,278	$2,072	$369
$4,153	$1,211	$1,400	$51	$9
$110,785	$31,732	$36,347	$1,340	$238
$0	$0	$0	$0	$0
$23,816	$6,755	$7,656	$310	$51
$50,571	$14,344	$16,256	$657	$107
$378,217	**$107,367**	**$122,600**	**$4,616**	**$804**
$2,066,426	$600,382	$558,606	$155,770	$4,070
($1,383,120)	($401,853)	($373,891)	($104,261)	($2,724)
$683,306	$198,529	$184,714	$51,508	$1,346
$38,361	$11,146	$10,370	$2,892	$76
$6,366,155	$1,846,616	$1,714,471	$490,247	$12,598
$932,233	$193,229	$174,105	$48,079	$1,313
$1,467,620	$299,690	$269,578	$74,366	$2,037
$881,852	$250,125	$283,477	$11,464	$1,870
$3,319,140	$941,426	$1,066,959	$43,150	$7,040

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$4,200,992	**$1,191,550**	**$1,350,436**	**$54,615**	**$8,910**
($379,104)	($107,527)	($121,865)	($4,929)	($804)
($2,719,070)	($771,225)	($874,062)	($35,349)	($5,767)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($3,098,174)	**($878,752)**	**($995,928)**	**($40,278)**	**($6,571)**
$1,102,818	$312,798	$354,508	$14,337	$2,339
$118,370	$33,629	$38,194	$1,506	$250
$1,221,188	$346,427	$392,702	$15,843	$2,589
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**
$205,980	$63,060	$62,663	$25,097	$453
$775,274	$237,349	$235,853	$94,462	$1,703
$1,954,031	$598,223	$594,454	$238,087	$4,293
$5,651,681	$1,730,251	$1,719,350	$688,623	$12,418
$8,586,967	**$2,628,883**	**$2,612,319**	**$1,046,270**	**$18,868**
$33,514	$9,648	$10,664	$1,126	$72
$0	$0	$0	$0	$0
$209,095	$64,014	$63,611	$25,477	$459
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$25,553	$7,357	$8,131	$859	$55
$29,204	$8,408	$9,292	$982	$62
$114,037	$32,831	$36,286	$3,833	$244
$57,495	$16,553	$18,295	$1,932	$123
$0	$0	$0	$0	$0
$62,008	$18,984	$18,864	$7,555	$136
$530,907	**$157,795**	**$165,142**	**$41,764**	**$1,150**
$13,348	$4,062	$4,050	$929	$29
$5,872	$1,787	$1,782	$409	$13
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$19,221	**$5,848**	**$5,832**	**$1,338**	**$41**
$4,200,992	$1,191,550	$1,350,436	$54,615	$8,910

$19,441,843	$5,752,814	$5,625,796	$1,423,122	$41,051

	Residential		GS <50		GS>50-Regular		Street Light		Sentinel
$	29,204	$	8,408	$	9,292	$	982	$	62
$	114,037	$	32,831	$	36,286	$	3,833	$	244
$	-	$	-	$	-	$	-	$	-
$	62,008	$	18,984	$	18,864	$	7,555	$	136
$	116,562	$	33,558	$	37,089	$	3,918	$	249
$	209,095	$	64,014	$	63,611	$	25,477	$	459
$	**530,907**	**$**	**157,795**	**$**	**165,142**	**$**	**41,764**	**$**	**1,150**

9	10
Unmetered Scattered Load	**Embedded Distributor**
$14	$0
$0	$0
$0	$0
$0	$0
$12	$0
$317	$0
$7	$0
$201	$0
$0	$0
$43	$0
$91	$0
$685	**$0**
$3,336	$45,610
($2,233)	($30,528)
$1,103	$15,082
$62	$847
$10,411	$0
$1,532	$32,669
$2,413	$52,575
$1,592	$0
$5,993	$0

$0	$0
$0	$0
$7,585	**$0**
($684)	$0
($4,909)	$0
$0	$0
$0	$0
($5,594)	**$0**
$1,991	$0
$211	$0
$2,202	$0
$0	$0
$0	$0
$0	$0
$0	$0
$0	**$0**
$341	$0
$1,285	$0
$3,240	$0
$9,370	$0
$14,236	**$0**
$60	$0
$0	$0
$347	$0
$0	$0
$0	$0
$45	$0
$52	$0
$203	$0
$102	$0
$0	$0
$103	$0
$911	**$0**
$22	$0
$10	$0
$0	$0
$0	$0
$32	**$0**
$7,585	$0

$33,124	$0

Unmetered Scattered Load	Embedded Distributor
$ 52	$ -
$ 203	$ -
$ -	$ -
$ 103	$ -
$ 207	$ -
$ 347	$ -
$ 911	**$ -**

Ontario Energy Board

2021 Cost Allocation

Sheet O3.4 Secondary Cost Pool Worksheet

ALLOCATION BY RATE CLASSIFICATION

Description	Total
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$3,179
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	$24,838
Depreciation on Acct 1845-5 Secondary Underground Conductors	$29,075
Depreciation on General Plant Assigned to Secondary C&P	$28,463
Secondary C&P Operations and Maintenance	$615,011
Allocation of General Expenses	$14,886
Admin and General Assigned to Primary C&P	$393,309
PILs on Secondary C&P	$0
Debt Return on Secondary C&P	$102,061
Equity Return on Secondary C&P	$216,720
Total	**$1,427,543**
General Plant - Gross Assets	$3,434,198
General Plant - Accumulated Depreciation	($2,298,610)
General Plant - Net Fixed Assets	$1,135,588
General Plant - Depreciation	$63,753
Total Net Fixed Assets Excluding General Plant	**$10,440,498**
Total Administration and General Expense	**$1,383,161**
Total O&M	**$2,168,279**
Secondary Conductors and Poles Gross Plant	
Acct 1830-5 Secondary Poles, Towers & Fixtures	$357,595
Acct 1835-5 Secondary Overhead Conductors	$1,345,927
Acct 1840-5 Secondary Underground Conduit	$3,392,328

Acct 1845-5 Secondary Underground Conductors	$9,811,693
Subtotal	***$14,907,543***
Secondary Conductors and Poles Accumulated Depreciation	
Acct 1830-5 Secondary Poles, Towers & Fixtures	($153,729)
Acct 1835-5 Secondary Overhead Conductors	($1,102,596)
Acct 1840-5 Secondary Underground Conduit	($1,317,973)
Acct 1845-5 Secondary Underground Conductors	($7,607,132)
Subtotal	***($10,181,429)***
Secondary Conductor & Pools - Net Fixed Assets	$4,726,115
General Plant Assigned to Secondary C&P - NFA	$506,993
Secondary C&P Net Fixed Assets Including General Plant	$5,233,107
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0
Acct 1835-3 Bulk Overhead Conductors	$0
Acct 1840-3 Bulk Underground Conduit	$0
Acct 1845-3 Bulk Underground Conductors	$0
Subtotal	***$0***
Acct 1830-4 Primary Poles, Towers & Fixtures	$1,430,381
Acct 1835-4 Primary Overhead Conductors	$5,383,707
Acct 1840-4 Primary Underground Conduit	$0
Acct 1845-4 Primary Underground Conductors	$0
Subtotal	***$6,814,088***
Operations and Maintenance	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$55,083
Acct 5025 Overhead Distribution Lines & Feeders - Other	$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	$363,003
Acct 5045 Underground Distribution Lines & Feeders - Other	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$42,000
Acct 5120 Maintenance of Poles, Towers & Fixtures	$48,000
Acct 5125 Maintenance of Overhead Conductors & Devices	$187,433
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$94,500
Acct 5145 Maintenance of Underground Conduit	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$107,650
Total	**$897,670**
General Expenses	
Acct 5005 - Operation Supervision and Engineering	$22,440
Acct 5010 - Load Dispatching	$9,872
Acct 5085 - Miscellaneous Distribution Expense	$0
Acct 5105 - Maintenance Supervision and Engineering	$0
Total	**$32,312**
Secondary Conductors and Poles Gross Assets	$14,907,543

Acct 1815 - 1855	$32,317,750

Grouping of Operation and Maintenance		**Total**
1830	$	48,000
1835	$	187,433
1840	$	-
1845	$	107,650
1830 & 1835	$	191,583
1840 & 1845	$	363,003
Total	**$**	**897,670**

n Model

1	2	3	7	8
Residential	**GS <50**	**GS>50-Regular**	**Street Light**	**Sentinel**
$1,831	$561	$557	$223	$4
$0	$0	$0	$0	$0
$14,307	$4,380	$4,352	$1,743	$31
$16,748	$5,127	$5,095	$2,041	$37
$16,404	$5,030	$5,009	$1,957	$36
$356,498	$108,580	$108,865	$39,692	$781
$8,489	$2,673	$2,708	$984	$19
$226,448	$70,009	$70,310	$25,662	$504
$0	$0	$0	$0	$0
$58,789	$17,998	$17,885	$7,163	$129
$124,834	$38,218	$37,977	$15,210	$274
$824,347	**$252,576**	**$252,758**	**$94,675**	**$1,816**
$2,066,426	$600,382	$558,606	$155,770	$4,070
($1,383,120)	($401,853)	($373,891)	($104,261)	($2,724)
$683,306	$198,529	$184,714	$51,508	$1,346
$38,361	$11,146	$10,370	$2,892	$76
$6,366,155	**$1,846,616**	**$1,714,471**	**$490,247**	**$12,598**
$932,233	**$193,229**	**$174,105**	**$48,079**	**$1,313**
$1,467,620	**$299,690**	**$269,578**	**$74,366**	**$2,037**
$205,980	$63,060	$62,663	$25,097	$453
$775,274	$237,349	$235,853	$94,462	$1,703
$1,954,031	$598,223	$594,454	$238,087	$4,293

$5,651,681	$1,730,251	$1,719,350	$688,623	$12,418
$8,586,967	***$2,628,883***	***$2,612,319***	***$1,046,270***	***$18,868***
($88,550)	($27,109)	($26,939)	($10,789)	($195)
($635,111)	($194,438)	($193,213)	($77,385)	($1,395)
($759,172)	($232,419)	($230,955)	($92,501)	($1,668)
($4,381,821)	($1,341,486)	($1,333,034)	($533,899)	($9,628)
($5,864,654)	***($1,795,452)***	***($1,784,140)***	***($714,573)***	***($12,886)***
$2,722,312	$833,431	$828,179	$331,697	$5,982
$292,197	$89,602	$89,227	$34,850	$639
$3,014,509	$923,032	$917,406	$366,548	$6,621
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***
$881,852	$250,125	$283,477	$11,464	$1,870
$3,319,140	$941,426	$1,066,959	$43,150	$7,040
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$4,200,992	***$1,191,550***	***$1,350,436***	***$54,615***	***$8,910***
$33,514	$9,648	$10,664	$1,126	$72
$0	$0	$0	$0	$0
$209,095	$64,014	$63,611	$25,477	$459
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$25,553	$7,357	$8,131	$859	$55
$29,204	$8,408	$9,292	$982	$62
$114,037	$32,831	$36,286	$3,833	$244
$57,495	$16,553	$18,295	$1,932	$123
$0	$0	$0	$0	$0
$62,008	$18,984	$18,864	$7,555	$136
$530,907	**$157,795**	**$165,142**	**$41,764**	**$1,150**
$13,348	$4,062	$4,050	$929	$29
$5,872	$1,787	$1,782	$409	$13
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$19,221	**$5,848**	**$5,832**	**$1,338**	**$41**
$8,586,967	$2,628,883	$2,612,319	$1,046,270	$18,868

$19,441,843	$5,752,814	$5,625,796	$1,423,122	$41,051

Residential	GS <50	GS>50-Regular	Street Light	Sentinel
$ 29,204	$ 8,408	$ 9,292	$ 982	$ 62
$ 114,037	$ 32,831	$ 36,286	$ 3,833	$ 244
$ -	$ -	$ -	$ -	$ -
$ 62,008	$ 18,984	$ 18,864	$ 7,555	$ 136
$ 116,562	$ 33,558	$ 37,089	$ 3,918	$ 249
$ 209,095	$ 64,014	$ 63,611	$ 25,477	$ 459
$ 530,907	**$ 157,795**	**$ 165,142**	**$ 41,764**	**$ 1,150**

9	10
Unmetered Scattered Load	**Embedded Distributor**
$3	$0
$0	$0
$24	$0
$28	$0
$27	$0
$595	$0
$14	$0
$377	$0
$0	$0
$97	$0
$207	$0
$1,371	**$0**
$3,336	$45,610
($2,233)	($30,528)
$1,103	$15,082
$62	$847
$10,411	**$0**
$1,532	**$32,669**
$2,413	**$52,575**
$341	$0
$1,285	$0
$3,240	$0

$9,370	$0
$14,236	***$0***
($147)	$0
($1,053)	$0
($1,259)	$0
($7,265)	$0
($9,723)	***$0***
$4,513	$0
$478	$0
$4,992	$0
$0	$0
$0	$0
$0	$0
$0	$0
$0	***$0***
$1,592	$0
$5,993	$0
$0	$0
$0	$0
$7,585	***$0***
$60	$0
$0	$0
$347	$0
$0	$0
$0	$0
$45	$0
$52	$0
$203	$0
$102	$0
$0	$0
$103	$0
$911	**$0**
$22	$0
$10	$0
$0	$0
$0	$0
$32	**$0**
$14,236	$0

$33,124	$0

Unmetered Scattered Load	Embedded Distributor
$ 52	$ -
$ 203	$ -
$ -	$ -
$ 103	$ -
$ 207	$ -
$ 347	$ -
$ 911	**$ -**

Ontario Energy Board

2021 Cost Allocation

Sheet O3.5 USL Metering Credit Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	GS <50
Depreciation on Acct 1860 Metering	$3,717
Depreciation on General Plant Assigned to Metering	$401
Acct 5065 - Meter expense	$3,350
Acct 5070 & 5075 - Customer Premises	$0
Acct 5175 - Meter Maintenance	$40,950
Acct 5310 - Meter Reading	$4,602
Admin and General Assigned to Metering	$31,531
PILs on Metering	$0
Debt Return on Metering	$1,435
Equity Return on Metering	$3,047
Total	$89,033
Number of Customers	1,257
Metering Unit Cost ($/Customer/Month)	**$5.90**
General Plant - Gross Assets	$600,382
General Plant - Accumulated Depreciation	($401,853)
General Plant - Net Fixed Assets	$198,529
General Plant - Depreciation	$11,146
Total Net Fixed Assets Excluding General Plant	$1,846,616
Total Administration and General Expense	$193,229
Total O&M	$299,690
Metering Rate Base	

Acct 1860 - Metering - Gross Assets	$324,539
Metering - Accumulated Depreciation	($258,098)
Metering - Net Fixed Assets	$66,441
General Plant Assigned to Metering - NFA	$7,143
Metering Net Fixed Assets Including General Plant	$73,584

Model

Ontario Energy Board

2021 Cost Allocation M

EB-2021-0016

Sheet O3.6 MicroFIT Charge Worksheet -

Instructions:
More Instructions provided on the first tab in this workbook.

ALLOCATION BY RATE CLASSIFICATION

Description	Residential	Monthly Unit Cost
Customer Premises - Operations Labour (5070)	$ -	$ -
Customer Premises - Materials and Expenses (5075)	$ -	$ -
Meter Expenses (5065)	$ 14,399.97	$ 0.11
Maintenance of Meters (5175)	$ 175,999.64	$ 1.34
Meter Reading Expenses (5310)	$ 40,195.66	$ 0.31
Customer Billing (5315)	$ 208,576.74	$ 1.58
Amortization Expense - General Plant Assigned to Meters	$ 1,720.72	$ 0.01
Admin and General Expenses allocated to O&M expenses for meters	$ 41,104.41	$ 0.31
Allocated PILS (general plant assigned to meters)	$ -	$ -
Interest Expense	$ 597.74	$ 0.00
Income Expenses	$ 1,269.25	$ 0.01
Total Cost	$ 483,864.12	$ 3.67
Number of Residential Customers	10980.89573	

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Ontario Energy Board

2021 Cost Allocation

EB-2021-0016

Sheet O4 Summary of Allocators by Class & A

ALLOCATION BY RATE CLASSIFICATION

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

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

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

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

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

Grouping by Allocator
1808
1815
1820
1830
1835
1840
1845
1850
1855
1860
1815-1855
1830 & 1835
1840 & 1845
BCP
BDHA
Break Out
CCA
CDMPP
CEN
CEN EWMP
CREV
CWCS
CWMC
CWMR
CWNB
DCP
LPHA
LTNCP
NFA
NFA ECC
O&M
PNCP
SNCP
TCP

Total

Model

ccounts -

	1	2	3	7
Total	**Residential**	**GS <50**	**GS>50-Regular**	**Street Light**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$2,112	$1,310	$365	$436	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$142,098	$67,711	$30,549	$42,729	$880
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$1,430,381	$881,852	$250,125	$283,477	$11,464
$357,595	$205,980	$63,060	$62,663	$25,097
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$5,383,707	$3,319,140	$941,426	$1,066,959	$43,150
$1,345,927	$775,274	$237,349	$235,853	$94,462
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$3,392,328	$1,954,031	$598,223	$594,454	$238,087
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$9,811,693	$5,651,681	$1,730,251	$1,719,350	$688,623
$8,521,830	$5,230,724	$1,605,425	$1,597,527	$68,002
$1,932,191	$1,355,450	$296,407	$22,784	$253,355
$1,883,036	$1,394,838	$324,539	$163,658	$0
$82,399	$49,581	$14,405	$13,403	$3,738
$2,945	$1,772	$515	$479	$134
$458,164	$275,686	$80,098	$74,525	$20,782
$0	$0	$0	$0	$0
$312,223	$187,871	$54,584	$50,786	$14,162
$481,580	$289,777	$84,192	$78,334	$21,844
$428,219	$257,668	$74,863	$69,654	$19,423
$1,192,004	$717,253	$208,391	$193,891	$54,067
$0	$0	$0	$0	$0
$439,127	$264,232	$76,770	$71,428	$19,918
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$37,537	$22,587	$6,562	$6,106	$1,703
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($9,129,435)	($5,568,452)	($1,623,128)	($1,516,565)	($401,670)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($16,931,576)	($10,286,504)	($3,009,827)	($2,932,747)	($635,467)
$0	$0	$0	$0	$0
($478,758)	($291,925)	($84,678)	($78,618)	($22,481)
($3,705,118)	($2,504,071)	($390,472)	($535,825)	($90,638)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
($5,964)	($4,091)	($840)	($756)	($209)
$0	$0	$0	$0	$0
($75,000)	($51,835)	($10,126)	($12,968)	($72)
$0	$0	$0	$0	$0
($45,576)	($35,356)	($4,048)	($5,670)	($345)
($45,576)	($31,261)	($6,421)	($5,779)	($1,595)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($464,751)	($314,571)	($64,236)	($57,782)	($15,940)
$317,340	$217,662	$44,707	$40,241	$11,106
($66,248)	($45,439)	($9,333)	($8,401)	($2,318)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($100,971)	($69,255)	($14,225)	($12,804)	($3,534)
$0	$0	$0	$0	$0
$21,587,194	$8,407,818	$2,486,784	$5,348,447	$117,698
$825,193	$321,397	$95,060	$204,450	$4,499
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$1,810,508	$705,160	$208,565	$448,572	$9,871
$0	$0	$0	$0	$0
$1,359,317	$529,429	$156,589	$336,785	$7,411
$0	$0	$0	$0	$0
$722,305	$281,325	$83,208	$178,959	$3,938
$75,580	$67,815	$7,765	$0	$0
$22,440	$13,348	$4,062	$4,050	$929
$9,872	$5,872	$1,787	$1,782	$409

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$55,083	$33,514	$9,648	$10,664	$1,126
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$6,862	$4,212	$1,293	$1,286	$55
$363,003	$209,095	$64,014	$63,611	$25,477
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$11,418	$7,008	$2,151	$2,140	$91
$19,440	$14,400	$3,350	$1,690	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$42,000	$25,553	$7,357	$8,131	$859
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$48,000	$29,204	$8,408	$9,292	$982
$187,433	$114,037	$32,831	$36,286	$3,833
$100,555	$70,540	$15,426	$1,186	$13,185
$94,500	$57,495	$16,553	$18,295	$1,932
$0	$0	$0	$0	$0
$107,650	$62,008	$18,984	$18,864	$7,555
$105,608	$74,085	$16,201	$1,245	$13,848
$35,108	$21,549	$6,614	$6,581	$280
$237,600	$176,000	$40,950	$20,650	$0
$118,865	$92,210	$10,558	$14,787	$899
$46,039	$40,196	$4,602	$1,241	$0
$268,870	$208,577	$23,882	$33,447	$2,034
$103,558	$80,335	$9,198	$12,882	$783
$40	$31	$4	$5	$0
$11,760	$9,123	$1,045	$1,463	$89
$120,000	$119,227	$773	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$9,537	$6,455	$1,318	$1,186	$327
$1,000	$677	$138	$124	$34
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$1,000	$677	$138	$124	$34
$0	$0	$0	$0	$0
$24,720	$16,732	$3,417	$3,073	$848
$636,838	$431,050	$88,021	$79,177	$21,842
$59,645	$40,371	$8,244	$7,416	$2,046
$92,700	$62,745	$12,813	$11,525	$3,179
$0	$0	$0	$0	$0
$176,130	$119,215	$24,344	$21,898	$6,041
$35,013	$21,068	$6,121	$5,695	$1,588
$74,160	$50,196	$10,250	$9,220	$2,543
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$160,460	$108,609	$22,178	$19,950	$5,503
$0	$0	$0	$0	$0
$5,365	$3,631	$742	$667	$184
$0	$0	$0	$0	$0
$75,000	$50,764	$10,366	$9,325	$2,572
$6,180	$4,183	$854	$768	$212
$0	$0	$0	$0	$0
$248,704	$157,385	$42,833	$32,516	$14,618
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$225,465	$137,479	$39,878	$37,024	$10,587
$20,000	$12,195	$3,537	$3,284	$939
$0	$0	$0	$0	$0
$5,414	$3,665	$748	$673	$186
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$37,258,592	**$16,926,978**	**$5,119,074**	**$8,251,259**	**$706,800**

$37,258,592

Total	Residential	GS <50	GS>50-Regular	Street Light
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ 48,000	$ 29,204	$ 8,408	$ 9,292	$ 982
$ 187,433	$ 114,037	$ 32,831	$ 36,286	$ 3,833
$ -	$ -	$ -	$ -	$ -
$ 107,650	$ 62,008	$ 18,984	$ 18,864	$ 7,555
$ 53,387	$ 32,769	$ 10,058	$ 10,008	$ 426
$ 206,163	$ 144,625	$ 31,626	$ 2,431	$ 27,033
$ 237,600	$ 176,000	$ 40,950	$ 20,650	$ -
$ 32,312	$ 19,221	$ 5,848	$ 5,832	$ 1,338
$ 191,583	$ 116,562	$ 33,558	$ 37,089	$ 3,918
$ 363,003	$ 209,095	$ 64,014	$ 63,611	$ 25,477
$ -	$ -	$ -	$ -	$ -
$ 120,000	$ 119,227	$ 773	$ -	$ -
-$ 25,812,307	-$ 15,697,572	-$ 4,590,122	-$ 4,416,795	-$ 1,022,519
$ -	$ -	$ -	$ -	$ -
$ 1,000	$ 677	$ 138	$ 124	$ 34
$ 3,169,824	$ 1,234,589	$ 365,155	$ 785,356	$ 17,283
$ 23,210,272	$ 9,078,355	$ 2,672,816	$ 5,731,856	$ 126,136
-$ 3,705,118	-$ 2,504,071	-$ 390,472	-$ 535,825	-$ 90,638
$ 1,932,191	$ 1,355,450	$ 296,407	$ 22,784	$ 253,355
$ 1,902,476	$ 1,409,238	$ 327,889	$ 165,348	$ -
$ 46,039	$ 40,196	$ 4,602	$ 1,241	$ -
$ 503,093	$ 390,276	$ 44,687	$ 62,583	$ 3,805
$ 2,112	$ 1,310	$ 365	$ 436	$ -
-$ 75,000	-$ 51,835	-$ 10,126	-$ 12,968	-$ 72
$ 8,521,830	$ 5,230,724	$ 1,605,425	$ 1,597,527	$ 68,002
-$ 406,476	-$ 261,037	-$ 65,661	-$ 60,271	-$ 17,015
$ 3,469,211	$ 2,087,494	$ 606,503	$ 564,301	$ 157,358
$ 1,327,148	$ 898,293	$ 183,433	$ 165,002	$ 45,518
$ 6,956,187	$ 4,268,703	$ 1,222,099	$ 1,393,165	$ 55,495
$ 14,907,543	$ 8,586,967	$ 2,628,883	$ 2,612,319	$ 1,046,270
$ -	$ -	$ -	$ -	$ -

$ 37,497,156	**$ 17,090,503**	**$ 5,149,072**	**$ 8,280,249**	**$ 713,573**

8	9	10
Sentinel	**Unmetered Scattered Load**	**Embedded Distributor**
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$1	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$182	$48	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0

$1,870	$1,592	$0
$453	$341	$0
$0	$0	$0
$0	$0	$0
$7,040	$5,993	$0
$1,703	$1,285	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$4,293	$3,240	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$12,418	$9,370	$0
$11,507	$8,645	$0
$1,584	$2,610	$0
$0	$0	$0
$98	$80	$1,094
$3	$3	$39
$543	$445	$6,085
$0	$0	$0
$370	$303	$4,147
$571	$468	$6,396
$507	$416	$5,687
$1,413	$1,158	$15,831
$0	$0	$0
$520	$427	$5,832
$0	$0	$0
$0	$0	$0
$44	$36	$499
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
($10,860)	($8,760)	$0
$0	$0	$0
$0	$0	$0
($20,317)	($16,187)	($30,528)
$0	$0	$0
($578)	($477)	($0)
($2,949)	($3,029)	($178,134)
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0

$0	$0	$0
($6)	($7)	($56)
$0	$0	$0
$0	$0	$0
$0	$0	$0
($55)	($103)	$0
($44)	($51)	($426)
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
($437)	($517)	($11,269)
$304	$358	$2,963
($63)	($75)	($619)
$0	$0	$0
$0	$0	$0
($97)	($114)	($943)
$0	$0	$0
$12,768	$22,319	$5,191,360
$488	$853	$198,445
$0	$0	$0
$0	$0	$0
$1,071	$1,872	$435,397
$0	$0	$0
$804	$1,405	$326,893
$0	$0	$0
$427	$747	$173,702
$0	$0	$0
$29	$22	$0
$13	$10	$0

$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$72	$60	$0
$0	$0	$0
$0	$0	$0
$9	$7	$0
$459	$347	$0
$0	$0	$0
$0	$0	$0
$15	$12	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$55	$45	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$62	$52	$0
$244	$203	$0
$82	$136	$0
$123	$102	$0
$0	$0	$0
$136	$103	$0
$87	$143	$0
$47	$36	$0
$0	$0	$0
$143	$269	$0
$0	$0	$0
$323	$608	$0
$124	$234	$0
$0	$0	$0
$14	$27	$0
$0	$0	$0
$0	$0	$0

$0	$0	$0
$9	$11	$231
$1	$1	$24
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$1	$1	$24
$0	$0	$0
$23	$28	$599
$598	$709	$15,442
$56	$66	$1,446
$87	$103	$2,248
$0	$0	$0
$165	$196	$4,271
$41	$34	$465
$70	$83	$1,798
$0	$0	$0
$0	$0	$0
$151	$179	$3,891
$0	$0	$0
$5	$6	$130
$0	$0	$0
$70	$83	$1,819
$6	$7	$150
$0	$0	$0
$261	$244	$847
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$272	$225	$0
$24	$20	$0
$0	$0	$0
$5	$6	$131
$0	$0	$0
$0	$0	$0
$0	$0	$0
$29,461	**$39,109**	**$6,185,912**

Sentinel	Unmetered Scattered Load	Embedded Distributor
$ -	$ -	$ -
$ -	$ -	$ -
$ -	$ -	$ -
$ 62	$ 52	$ -
$ 244	$ 203	$ -
$ -	$ -	$ -
$ 136	$ 103	$ -
$ 72	$ 54	$ -
$ 169	$ 278	$ -
$ -	$ -	$ -
$ 41	$ 32	$ -
$ 249	$ 207	$ -
$ 459	$ 347	$ -
$ -	$ -	$ -
$ -	$ -	$ -
-$ 30,915	-$ 24,703	-$ 29,681
$ -	$ -	$ -
$ 1	$ 1	$ 24
$ 1,875	$ 3,277	$ 762,290
$ 13,683	$ 23,919	$ 5,563,507
-$ 2,949	-$ 3,029	-$ 178,134
$ 1,584	$ 2,610	$ -
$ -	$ -	$ -
$ -	$ -	$ -
$ 604	$ 1,137	$ -
$ -	$ 1	$ -
$ -	$ -	$ -
$ 11,507	$ 8,645	$ -
-$ 447	-$ 428	-$ 1,617
$ 4,111	$ 3,370	$ 46,075
$ 1,247	$ 1,477	$ 32,180
$ 9,092	$ 7,633	$ -
$ 18,868	$ 14,236	$ -
$ -	$ -	$ -

$	**29,693**	**$**	**39,422**	**$**	**6,194,644**

Ontario Energy Board

2021 Cost Allocation M

EB-2021-0016

Sheet O5 Details of Allocators by Class and Acco

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital
1565	Conservation and Demand Management Expenditures and Recoveries	$0	$0
1608	Franchises and Consents	$0	
1805	Land	$2,112	($2,112)
1805-1	Land Station >50 kV	$0	$0
1805-2	Land Station <50 kV	$0	$2,112
1806	Land Rights	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0
1808	Buildings and Fixtures	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$0
1808-2	Buildings and Fixtures < 50 KV	$0	$0
1810	Leasehold Improvements	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0

1820	Distribution Station Equipment - Normally Primary below 50 kV	$142,098	($142,098)
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$142,098
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0
1825	Storage Battery Equipment	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0
1830	Poles, Towers and Fixtures	$1,787,976	($1,787,976)
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$0	$1,430,381
1830-5	Poles, Towers and Fixtures - Secondary	$0	$357,595
1835	Overhead Conductors and Devices	$6,729,634	($6,729,634)
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$0	$5,383,707
1835-5	Overhead Conductors and Devices - Secondary	$0	$1,345,927
1840	Underground Conduit	$3,392,328	($3,392,328)
1840-3	Underground Conduit - Bulk Delivery	$0	$0
1840-4	Underground Conduit - Primary	$0	$0
1840-5	Underground Conduit - Secondary	$0	$3,392,328
1845	Underground Conductors and Devices	$9,811,693	($9,811,693)
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0
1845-4	Underground Conductors and Devices - Primary	$0	$0
1845-5	Underground Conductors and Devices - Secondary	$0	$9,811,693
1850	Line Transformers	$8,521,830	$0
1855	Services	$1,932,191	$0
1860	Meters	$1,883,036	$0
1905	Land	$82,399	$0
1906	Land Rights	$2,945	$0
1908	Buildings and Fixtures	$458,164	$0
1910	Leasehold Improvements	$0	$0
1915	Office Furniture and Equipment	$312,223	$0
1920	Computer Equipment - Hardware	$481,580	$0
1925	Computer Software	$428,219	$0
1930	Transportation Equipment	$1,192,004	$0
1935	Stores Equipment	$0	$0
1940	Tools, Shop and Garage Equipment	$439,127	$0
1945	Measurement and Testing Equipment	$0	$0
1950	Power Operated Equipment	$0	$0
1955	Communication Equipment	$37,537	$0
1960	Miscellaneous Equipment	$0	$0
1970	Load Management Controls - Customer Premises	$0	$0

1975	Load Management Controls - Utility Premises	$0	$0
1980	System Supervisory Equipment	$0	$0
1990	Other Tangible Property	$0	$0
1995	Contributions and Grants - Credit	($9,129,435)	
2005	Property Under Capital Leases	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($16,931,576)	
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	
3046	Balance Transferred From Income	($478,758)	
	blank row		
4080	Distribution Services Revenue	($3,705,118)	
4082	Retail Services Revenues	$0	
4084	Service Transaction Requests (STR) Revenues	$0	
4086	SSS Admin Charge	$0	
4090	Electric Services Incidental to Energy Sales	$0	
4205	Interdepartmental Rents	$0	
4210	Rent from Electric Property	$0	
4215	Other Utility Operating Income	($5,964)	
4220	Other Electric Revenues	$0	
4225	Late Payment Charges	($75,000)	
4235	Miscellaneous Service Revenues	$0	
4235-1	Account Set Up Charges	($45,576)	
4235-90	Miscellaneous Service Revenues - Residual	($45,576)	
4240	Provision for Rate Refunds	$0	
4245	Government Assistance Directly Credited to Income	$0	
4305	Regulatory Debits	$0	
4310	Regulatory Credits	$0	
4315	Revenues from Electric Plant Leased to Others	$0	
4320	Expenses of Electric Plant Leased to Others	$0	
4325	Revenues from Merchandise, Jobbing, Etc.	$0	
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0	
4335	Profits and Losses from Financial Instrument Hedges	$0	
4340	Profits and Losses from Financial Instrument Investments	$0	
4345	Gains from Disposition of Future Use Utility Plant	$0	
4350	Losses from Disposition of Future Use Utility Plant	$0	
4355	Gain on Disposition of Utility and Other Property	$0	
4360	Loss on Disposition of Utility and Other Property	$0	
4365	Gains from Disposition of Allowances for Emission	$0	

4370	Losses from Disposition of Allowances for Emission	$0
4375	Revenues from Non-Utility Operations	($464,751)
4380	Expenses of Non-Utility Operations	$317,340
4390	Miscellaneous Non-Operating Income	($66,248)
4395	Rate-Payer Benefit Including Interest	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0
4405	Interest and Dividend Income	($100,971)
4415	Equity in Earnings of Subsidiary Companies	$0
4705	Power Purchased	$21,587,194
4708	Charges-WMS	$825,193
4710	Cost of Power Adjustments	$0
4712	Charges-One-Time	$0
4714	Charges-NW	$1,810,508
4715	System Control and Load Dispatching	$0
4716	Charges-CN	$1,359,317
4730	Rural Rate Assistance Expense	$0
4750	Charges-LV	$722,305
4751	Charges-Smart Metering Entity	$75,580
5005	Operation Supervision and Engineering	$22,440
5010	Load Dispatching	$9,872
5012	Station Buildings and Fixtures Expense	$0
5014	Transformer Station Equipment - Operation Labour	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0
5016	Distribution Station Equipment - Operation Labour	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$55,083
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0
5030	Overhead Subtransmission Feeders - Operation	$0
5035	Overhead Distribution Transformers- Operation	$6,862
5040	Underground Distribution Lines and Feeders - Operation Labour	$363,003
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0
5050	Underground Subtransmission Feeders - Operation	$0
5055	Underground Distribution Transformers - Operation	$11,418
5065	Meter Expense	$19,440
5070	Customer Premises - Operation Labour	$0
5075	Customer Premises - Materials and Expenses	$0
5085	Miscellaneous Distribution Expense	$0

5090	Underground Distribution Lines and Feeders - Rental Paid	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$42,000
5096	Other Rent	$0
5105	Maintenance Supervision and Engineering	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0
5112	Maintenance of Transformer Station Equipment	$0
5114	Maintenance of Distribution Station Equipment	$0
5120	Maintenance of Poles, Towers and Fixtures	$48,000
5125	Maintenance of Overhead Conductors and Devices	$187,433
5130	Maintenance of Overhead Services	$100,555
5135	Overhead Distribution Lines and Feeders - Right of Way	$94,500
5145	Maintenance of Underground Conduit	$0
5150	Maintenance of Underground Conductors and Devices	$107,650
5155	Maintenance of Underground Services	$105,608
5160	Maintenance of Line Transformers	$35,108
5175	Maintenance of Meters	$237,600
5305	Supervision	$118,865
5310	Meter Reading Expense	$46,039
5315	Customer Billing	$268,870
5320	Collecting	$103,558
5325	Collecting- Cash Over and Short	$40
5330	Collection Charges	$11,760
5335	Bad Debt Expense	$120,000
5340	Miscellaneous Customer Accounts Expenses	$0
5405	Supervision	$0
5410	Community Relations - Sundry	$9,537
5415	Energy Conservation	$1,000
5420	Community Safety Program	$0
5425	Miscellaneous Customer Service and Informational Expenses	$0
5505	Supervision	$0
5510	Demonstrating and Selling Expense	$0
5515	Advertising Expense	$1,000
5520	Miscellaneous Sales Expense	$0
5605	Executive Salaries and Expenses	$24,720
5610	Management Salaries and Expenses	$636,838
5615	General Administrative Salaries and Expenses	$59,645
5620	Office Supplies and Expenses	$92,700
5625	Administrative Expense Transferred Credit	$0
5630	Outside Services Employed	$176,130
5635	Property Insurance	$35,013
5640	Injuries and Damages	$74,160

5645	Employee Pensions and Benefits	$0	
5650	Franchise Requirements	$0	
5655	Regulatory Expenses	$160,460	
5660	General Advertising Expenses	$0	
5665	Miscellaneous General Expenses	$5,365	
5670	Rent	$0	
5675	Maintenance of General Plant	$75,000	
5680	Electrical Safety Authority Fees	$6,180	
5685	Independent Market Operator Fees and Penalties	$0	
5705	Amortization Expense - Property, Plant, and Equipment	$248,704	$0
5710	Amortization of Limited Term Electric Plant	$0	$0
5715	Amortization of Intangibles and Other Electric Plant	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0	
5735	Amortization of Deferred Development Costs	$0	
5740	Amortization of Deferred Charges	$0	
6005	Interest on Long Term Debt	$225,465	
6105	Taxes Other Than Income Taxes	$20,000	
6110	Income Taxes	$0	
6205-1	Sub-account LEAP funding	$5,414	
6210	Life Insurance	$0	
6215	Penalties	$0	
6225	Other Deductions	$0	
		$37,258,592	$0

Grouping by Allocator	Adjusted TB	Demand
1808	$ -	$ -
1815	$ -	$ -
1820	$ -	$ -
1830	$ 48,000.00	$ 31,200.00
1835	$ 187,433.34	$ 121,831.67
1840	$ -	$ -
1845	$ 107,650.41	$ 69,972.76
1850	$ 53,387.13	$ 37,370.99
1855	$ 206,163.17	$ -
1860	$ 237,600.00	$ -
1815-1855	$ 32,312.16	$ 21,002.90
1830 & 1835	$ 191,583.37	$ 124,529.19
1840 & 1845	$ 363,003.12	$ 235,952.03

BCP	$ -	$ -
BDHA	$ 120,000.00	$ -
Break Out	$ (25,812,307.37)	$ -
CCA	$ -	$ -
CDMPP	$ 1,000.00	$ -
CEN	$ 3,169,824.03	$ -
CEN EWMP	$ 22,412,386.98	$ -
CREV	$ (3,705,118.18)	$ -
CWCS	$ 1,932,190.52	$ -
CWMC	$ 1,902,475.60	$ -
CWMR	$ 46,038.76	$ -
CWNB	$ 503,092.70	$ -
DCP	$ 2,112.00	$ 2,112.00
LPHA	$ (75,000.00)	$ -
LTNCP	$ 8,521,829.77	$ 5,965,280.84
NFA	$ (406,476.21)	$ -
NFA ECC	$ 3,469,211.47	$ -
O&M	$ 1,327,148.17	$ -
PNCP	$ 6,956,186.65	$ 4,571,255.79
SNCP	$ 14,907,543.13	$ 9,689,903.04
TCP	$ -	$ -
Total	**$ 36,699,271**	**$ 20,870,411**

Model

unt Worksheet -

				Related
	Categorization			1
Adjusted TB	Demand	Customer	Total	Residential
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$2,112	$2,112	$0	$2,112	$1,310
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$142,098	$142,098	$0	$142,098	$67,711
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$1,430,381	$929,748	$500,633	$1,430,381	$443,029
$357,595	$232,437	$125,158	$357,595	$117,255
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$5,383,707	$3,499,410	$1,884,298	$5,383,707	$1,667,486
$1,345,927	$874,852	$471,074	$1,345,927	$441,328
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$3,392,328	$2,205,013	$1,187,315	$3,392,328	$1,112,341
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$9,811,693	$6,377,601	$3,434,093	$9,811,693	$3,217,245
$8,521,830	$5,965,281	$2,556,549	$8,521,830	$2,989,639
$1,932,191	$0	$1,932,191	$1,932,191	$0
$1,883,036	$0	$1,883,036	$1,883,036	$0
$82,399	$0	$0	$0	$0
$2,945	$0	$0	$0	$0
$458,164	$0	$0	$0	$0
$0	$0	$0	$0	$0
$312,223	$0	$0	$0	$0
$481,580	$0	$0	$0	$0
$428,219	$0	$0	$0	$0
$1,192,004	$0	$0	$0	$0
$0	$0	$0	$0	$0
$439,127	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$37,537	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($9,129,435)			$0	($2,658,099)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($16,931,576)			$0	($4,383,365)
$0			$0	$0
($478,758)	$0	$0	$0	$0
($3,705,118)	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($5,964)	$0	$0	$0	$0
$0	$0	$0	$0	$0
($75,000)	$0	$0	$0	$0
$0	$0	$0	$0	$0
($45,576)	$0	$0	$0	$0
($45,576)	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
($464,751)	$0	$0	$0	$0
$317,340	$0	$0	$0	$0
($66,248)	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($100,971)	$0	$0	$0	$0
$0	$0	$0	$0	$0
$21,587,194	$0	$0	$0	$0
$825,193	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$1,810,508	$0	$0	$0	$0
$0	$0	$0	$0	$0
$1,359,317	$0	$0	$0	$0
$0	$0	$0	$0	$0
$722,305	$0	$0	$0	$0
$75,580	$0	$75,580	$75,580	$0
$22,440	$14,586	$7,854	$22,440	$7,252
$9,872	$6,417	$3,455	$9,872	$3,190
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$55,083	$35,804	$19,279	$55,083	$17,261
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$6,862	$4,803	$2,058	$6,862	$2,407
$363,003	$235,952	$127,051	$363,003	$119,028
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$11,418	$7,992	$3,425	$11,418	$4,006
$19,440	$0	$19,440	$19,440	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$42,000	$27,300	$14,700	$42,000	$13,161
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$48,000	$31,200	$16,800	$48,000	$15,041
$187,433	$121,832	$65,602	$187,433	$58,735
$100,555	$0	$100,555	$100,555	$0
$94,500	$61,425	$33,075	$94,500	$29,613
$0	$0	$0	$0	$0
$107,650	$69,973	$37,678	$107,650	$35,298
$105,608	$0	$105,608	$105,608	$0
$35,108	$24,576	$10,532	$35,108	$12,317
$237,600	$0	$237,600	$237,600	$0
$118,865	$0	$118,865	$118,865	$0
$46,039	$0	$46,039	$46,039	$0
$268,870	$0	$268,870	$268,870	$0
$103,558	$0	$103,558	$103,558	$0
$40	$0	$40	$40	$0
$11,760	$0	$11,760	$11,760	$0
$120,000	$0	$120,000	$120,000	$0
$0	$0	$0	$0	$0
$0			$0	$0
$9,537			$0	$0
$1,000			$0	$0
$0			$0	$0
$0			$0	$0
$0			$0	$0
$0			$0	$0
$1,000			$0	$0
$0			$0	$0
$24,720			$0	$0
$636,838			$0	$0
$59,645			$0	$0
$92,700			$0	$0
$0			$0	$0
$176,130			$0	$0
$35,013			$0	$0
$74,160			$0	$0

$0			$0	$0
$0			$0	$0
$160,460			$0	$0
$0			$0	$0
$5,365			$0	$0
$0			$0	$0
$75,000			$0	$0
$6,180			$0	$0
$0			$0	$0
$248,704			$0	$35,921
$0			$0	$0
$0			$0	$0
$0			$0	$0
$0				
$0				
$0				
$225,465				$0
$20,000	$0	$0	$0	$0
$0			$0	$0
$5,414	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$37,258,592	$20,870,411	$15,523,770	$36,394,181	$3,369,111

			O5 Summary	O4 Summary
	$14,102,465	$9,474,985	$37,258,592	$37,258,592
			($0)	
($0)			**$37,258,592**	

Customer	Total	Residential	GS <50	GS>50-Regular
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ 16,800.00	$ 48,000.00	$ 15,041.40	$ 6,786.15	$ 9,166.75
$ 65,601.67	$ 187,433.34	$ 58,734.57	$ 26,498.98	$ 35,794.90
$ -	$ -	$ -	$ -	$ -
$ 37,677.64	$ 107,650.41	$ 35,298.46	$ 15,925.43	$ 18,629.01
$ 16,016.14	$ 53,387.13	$ 18,729.34	$ 8,450.02	$ 9,884.54
$ 206,163.17	$ 206,163.17	$ -	$ -	$ -
$ 237,600.00	$ 237,600.00	$ -	$ -	$ -
$ 11,309.26	$ 32,312.16	$ 10,442.07	$ 4,711.10	$ 5,744.51
$ 67,054.18	$ 191,583.37	$ 60,035.03	$ 27,085.71	$ 36,587.45
$ 127,051.09	$ 363,003.12	$ 119,028.37	$ 53,701.44	$ 62,818.04

$ -	$ -	$ -	$ -	$ -	
$ 120,000.00	$ 120,000.00	$ -	$ -	$ -	
$ -	$ -	$ (7,005,542.90)	$ (3,160,655.88)	$ (3,864,560.46)	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ 1,932,190.52	$ 1,932,190.52	$ -	$ -	$ -	
$ 1,902,475.60	$ 1,902,475.60	$ -	$ -	$ -	
$ 46,038.76	$ 46,038.76	$ -	$ -	$ -	
$ 503,092.70	$ 503,092.70	$ -	$ -	$ -	
$ -	$ 2,112.00	$ 1,309.95	$ 365.01	$ 436.29	
$ -	$ -	$ -	$ -	$ -	
$ 2,556,548.93	$ 8,521,829.77	$ 2,989,639.18	$ 1,348,820.61	$ 1,577,802.58	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ 2,384,930.86	$ 6,956,186.65	$ 2,178,226.53	$ 982,739.61	$ 1,374,575.20	
$ 5,217,640.10	$ 14,907,543.13	$ 4,888,168.89	$ 2,205,370.80	$ 2,579,764.66	
$ -	$ -	$ -	$ -	$ -	
$ 15,448,191	**$ 36,318,602**	**$ 3,369,111**	**$ 1,519,799**	**$ 1,846,643**	

2	3	7	8	9
GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$365	$436	$0	$0	$1
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$30,549	$42,729	$880	$182	$48
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$199,879	$279,575	$5,760	$1,191	$313
$52,901	$61,882	$0	$315	$83
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$752,312	$1,052,271	$21,678	$4,483	$1,179
$199,112	$232,914	$0	$1,186	$312
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$501,849	$587,046	$0	$2,990	$787
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$1,451,508	$1,697,923	$0	$8,649	$2,275
$1,348,821	$1,577,803	$38,867	$8,037	$2,114
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($1,199,241)	($1,442,858)	($16,550)	($7,146)	($1,880)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($1,977,621)	($2,441,069)	($31,590)	($11,784)	($3,100)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$3,272	$3,989	$48	$19	$5
$1,439	$1,755	$21	$9	$2
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$7,788	$10,519	$177	$46	$12
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$1,086	$1,270	$31	$6	$2
$53,701	$62,818	$0	$320	$84
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$1,807	$2,114	$52	$11	$3
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$5,938	$8,021	$135	$35	$9
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$6,786	$9,167	$155	$40	$11
$26,499	$35,795	$604	$158	$42
$0	$0	$0	$0	$0
$13,360	$18,047	$304	$80	$21
$0	$0	$0	$0	$0
$15,925	$18,629	$0	$95	$25
$0	$0	$0	$0	$0
$5,557	$6,500	$160	$33	$9
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$16,206	$19,367	$224	$97	$25
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$1,519,799	$1,846,643	$20,957	$9,054	$2,383

GS> 50-TOU	GS >50-Intermediate	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ 10.64	$ -	$ -
$ -	$ -	$ 41.54	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ 24.97	$ -	$ -
$ -	$ -	$ 13.25	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ 7.39	$ -	$ -
$ -	$ -	$ 42.46	$ -	$ -
$ -	$ -	$ 84.19	$ -	$ -

$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ (4,954.81)	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ 0.75	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ 2,114.48	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ 1,540.60	$ -	$ -	
$ -	$ -	$ 3,457.26	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	**$ -**	**$ 2,383**	**$ -**	**$ -**	

		Related		
10		1	2	3
Embedded Distributor	Total - Demand	Residential	GS <50	GS>50-Regular
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$2,112	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$142,098	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$929,748	$438,823	$50,245	$3,902
$0	$232,437	$88,725	$10,159	$781
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$3,499,410	$1,651,654	$189,114	$14,687
$0	$874,852	$333,946	$38,237	$2,939
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$2,205,013	$841,690	$96,373	$7,408
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$6,377,601	$2,434,437	$278,743	$21,427
$0	$5,965,281	$2,241,085	$256,604	$19,725
$0	$0	$1,355,450	$296,407	$22,784
$0	$0	$1,394,838	$324,539	$163,658
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	($5,325,775)	($2,910,353)	($423,887)	($73,706)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	($8,848,529)	($4,520,020)	($630,353)	($117,786)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
	$0	$0	$0	$0
$0	$0	$0	$0	$0
	$0	$0	$0	$0
	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$67,815	$7,765	$0
$0	$14,586	$6,097	$790	$61
$0	$6,417	$2,682	$347	$27
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$35,804	$16,253	$1,861	$144
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$4,803	$1,804	$207	$16
$0	$235,952	$90,067	$10,313	$793
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$7,992	$3,003	$344	$26
$0	$0	$14,400	$3,350	$1,690
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$27,300	$12,392	$1,419	$110
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$31,200	$14,163	$1,622	$126
$0	$121,832	$55,303	$6,332	$491
$0	$0	$70,540	$15,426	$1,186
$0	$61,425	$27,883	$3,193	$248
$0	$0	$0	$0	$0
$0	$69,973	$26,710	$3,058	$235
$0	$0	$74,085	$16,201	$1,245
$0	$24,576	$9,233	$1,057	$81
$0	$0	$176,000	$40,950	$20,650
$0	$0	$92,210	$10,558	$14,787
$0	$0	$40,196	$4,602	$1,241
$0	$0	$208,577	$23,882	$33,447
$0	$0	$80,335	$9,198	$12,882
$0	$0	$31	$4	$5
$0	$0	$9,123	$1,045	$1,463
$0	$0	$119,227	$773	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$71,840	$83,103	$15,481	$2,779
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$6,767,947	$4,651,502	$665,959	$159,551

Rate Class 1	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ 1,621.61	$ 125.72	$ -	$ -
$ -	$ 6,332.17	$ 490.93	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ 3,058.27	$ 235.08	$ -	$ -
$ -	$ 1,607.56	$ 123.57	$ -	$ -
$ -	$ 31,626.39	$ 2,431.08	$ -	$ -
$ -	$ 40,950.07	$ 20,650.29	$ -	$ -
$ -	$ 1,137.24	$ 87.60	$ -	$ -
$ -	$ 6,472.37	$ 501.80	$ -	$ -
$ -	$ 10,312.65	$ 792.72	$ -	$ -

$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ 773.48	$ -	$ -	$ -	$ -
$ -	$ (1,038,758.71)	$ (188,713.13)	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ 296,407.07	$ 22,784.39	$ -	$ -	$ -
$ -	$ 327,889.32	$ 165,347.99	$ -	$ -	$ -
$ -	$ 4,602.40	$ 1,240.71	$ -	$ -	$ -
$ -	$ 44,686.57	$ 62,583.42	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ 256,604.06	$ 19,724.79	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ 239,359.43	$ 18,589.60	$ -	$ -	$ -
$ -	$ 423,512.13	$ 32,554.78	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	**$ 658,194**	**$ 159,551**	**$ -**	**$ -**	**$ -**

7	8	9	10	
Street Light	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Total - Customer**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$5,705	$679	$1,279	$0	$500,633
$25,097	$137	$259	$0	$125,158
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$21,472	$2,557	$4,813	$0	$1,884,298
$94,462	$517	$973	$0	$471,074
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$238,087	$1,303	$2,453	$0	$1,187,315
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$688,623	$3,769	$7,094	$0	$3,434,093
$29,135	$3,470	$6,531	$0	$2,556,549
$253,355	$1,584	$2,610	$0	$1,932,191
$0	$0	$0	$0	$1,883,036
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($385,119)	($3,714)	($6,880)	$0	($3,803,660)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($499,616)	($5,809)	($10,854)	$0	($5,784,436)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$75,580
$881	$9	$17	$0	$7,854
$387	$4	$7	$0	$3,455
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$949	$25	$47	$0	$19,279
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$23	$3	$5	$0	$2,058
$25,477	$139	$262	$0	$127,051
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$39	$5	$9	$0	$3,425
$0	$0	$0	$0	$19,440
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$724	$19	$36	$0	$14,700
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$827	$22	$41	$0	$16,800
$3,229	$86	$161	$0	$65,602
$13,185	$82	$136	$0	$100,555
$1,628	$43	$81	$0	$33,075
$0	$0	$0	$0	$0
$7,555	$41	$78	$0	$37,678
$13,848	$87	$143	$0	$105,608
$120	$14	$27	$0	$10,532
$0	$0	$0	$0	$237,600
$899	$143	$269	$0	$118,865
$0	$0	$0	$0	$46,039
$2,034	$323	$608	$0	$268,870
$783	$124	$234	$0	$103,558
$0	$0	$0	$0	$40
$89	$14	$27	$0	$11,760
$0	$0	$0	$0	$120,000
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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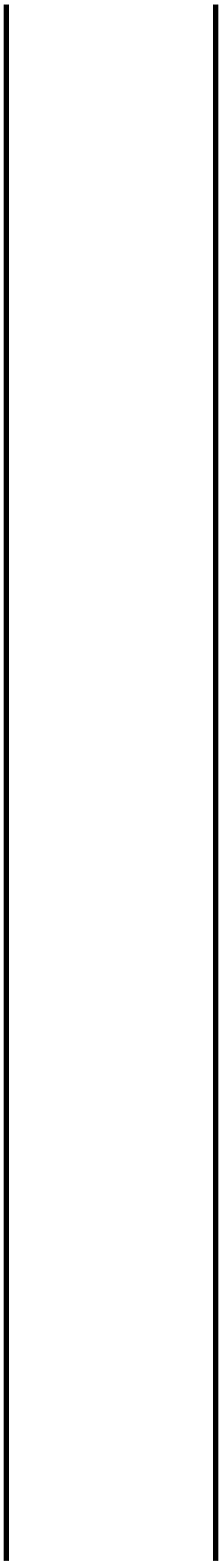
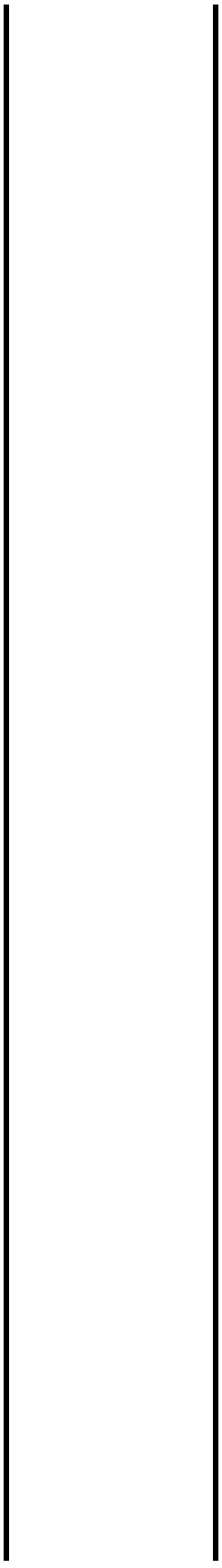
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

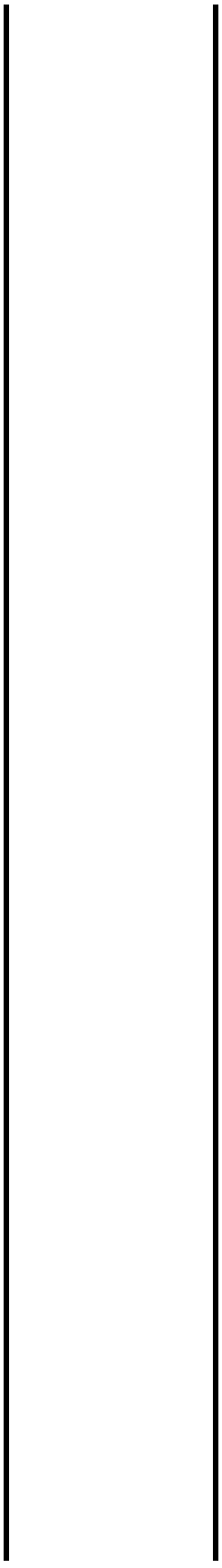
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$11,503	$89	$157	$0	$113,111
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$555,383	$5,767	$10,623	$0	$6,048,785

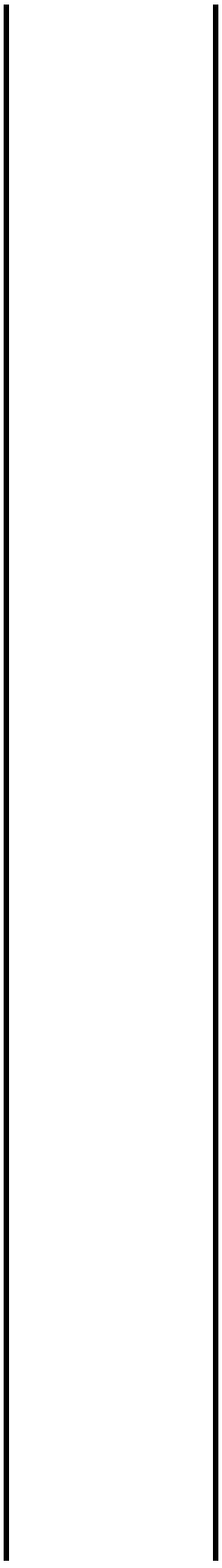
Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	GS <50
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ 41.27	$ -	$ -	$ -	$ -
$ 161.16	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ 77.84	$ -	$ -	$ -	$ -
$ 40.91	$ -	$ -	$ -	$ -
$ 278.50	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ 24.33	$ -	$ -	$ -	$ -
$ 164.73	$ -	$ -	$ -	$ -
$ 262.47	$ -	$ -	$ -	$ -

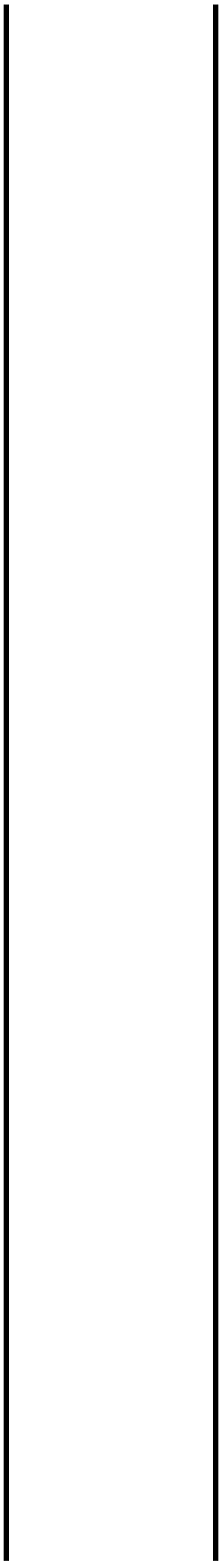
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	(17,576.94)	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	2,610.11	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	1,137.32	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	(10,125.73)
$	6,530.86	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	(109,076.15)
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	6,091.97	$	-	$	-	$	-	$	-
$	10,778.86	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	**10,623**	**$**	**-**	**$**	**-**	**$**	**-**	**-$**	**119,202**

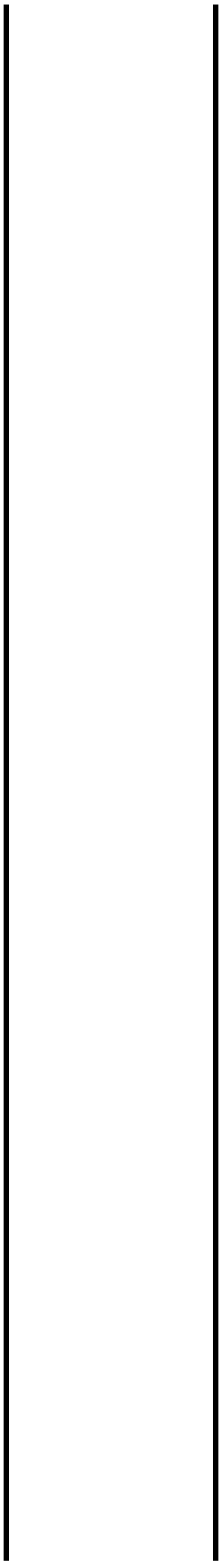


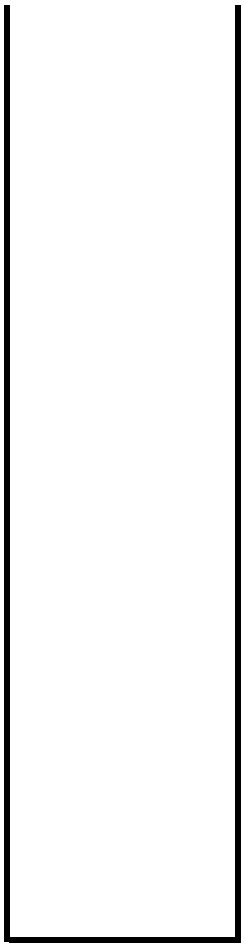












Miscellaneous

1	2	3	7	8
Residential	**GS <50**	**GS>50-Regular**	**Street Light**	**Sentinel**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($291,925)	($84,678)	($78,618)	($22,481)	($578)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($4,091)	($840)	($756)	($209)	($6)
$0	$0	$0	$0	$0
($51,835)	($10,126)	($12,968)	($72)	$0
$0	$0	$0	$0	$0
($35,356)	($4,048)	($5,670)	($345)	($55)
($31,261)	($6,421)	($5,779)	($1,595)	($44)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
($314,571)	($64,236)	($57,782)	($15,940)	($437)
$217,662	$44,707	$40,241	$11,106	$304
($45,439)	($9,333)	($8,401)	($2,318)	($63)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($69,255)	($14,225)	($12,804)	($3,534)	($97)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($626,072)	($149,200)	($142,537)	($35,387)	($975)

GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Unmetered Scattered Load	Embedded Distributor
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -

$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	(12,967.68)	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	(100,579.47)	$	-	$	-	$	(672.66)	$	(1,617.04)
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-	$	-
-$	**113,547**	**$**	**-**	**$**	**-**	**-$**	**673**	**-$**	**1,617**

			Plant and	
9	10		1	2
Unmetered Scattered Load	Embedded Distributor	Total - Mis	Residential	GS <50
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
			$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
			($1,383,120)	($401,853)
			$0	$0
($477)	($0)	($478,758)	$0	$0
$0	$0	$0	($2,504,071)	($390,472)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($7)	($56)	($5,964)	$0	$0
$0	$0	$0	$0	$0
$0	$0	($75,000)	$0	$0
$0	$0	$0	$0	$0
($103)	$0	($45,576)	$0	$0
($51)	($426)	($45,576)	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
($517)	($11,269)	($464,751)	$0	$0
$358	$2,963	$317,340	$0	$0
($75)	($619)	($66,248)	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($114)	($943)	($100,971)	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$8,407,818	$2,486,784
$0	$0	$0	$321,397	$95,060
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$705,160	$208,565
$0	$0	$0	$0	$0
$0	$0	$0	$529,429	$156,589
$0	$0	$0	$0	$0
$0	$0	$0	$281,325	$83,208
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$108,609	$22,178
$0	$0	$0	$0	$0
$0	$0	$0	$3,631	$742
$0	$0	$0	$0	$0
$0	$0	$0	$50,764	$10,366
$0	$0	$0	$4,183	$854
$0	$0	$0	$0	$0
			$38,361	$11,146
			$0	$0
			$0	$0
			$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$137,479	$39,878
$0	$0	$0	$12,195	$3,537
$0	$0	$0	$0	$0
$0	$0	$0	$3,665	$748
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($986)	($10,349)	($965,505)	$9,532,436	$3,082,516

Back-up/Standby Power	Rate Class 1	GS <50	GS>50-Regular	GS> 50-TOU
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
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$ -	$ -	$ -	$ -	$ -

$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ (390,707.71)	$ (363,521.18)	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ 138.22	$ 124.33	$ -	
$ -	$ -	$ 365,154.84	$ 785,356.21	$ -	
$ -	$ -	$ 2,581,844.13	$ 5,552,897.30	$ -	
$ -	$ -	$ (390,472.37)	$ (535,825.26)	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ 43,415.49	$ 40,308.65	$ -	
$ -	$ -	$ 606,502.90	$ 564,300.73	$ -	
$ -	$ -	$ 183,432.59	$ 165,001.59	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ -	**$ -**	**$ 2,999,308**	**$ 6,208,642**	**$ -**	

3	7	8	9	10
GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0

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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$13,403	$3,738	$98	$80	$1,094
$479	$134	$3	$3	$39
$74,525	$20,782	$543	$445	$6,085
$0	$0	$0	$0	$0
$50,786	$14,162	$370	$303	$4,147
$78,334	$21,844	$571	$468	$6,396
$69,654	$19,423	$507	$416	$5,687
$193,891	$54,067	$1,413	$1,158	$15,831
$0	$0	$0	$0	$0
$71,428	$19,918	$520	$427	$5,832
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$6,106	$1,703	$44	$36	$499
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($373,891)	($104,261)	($2,724)	($2,233)	($30,528)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($535,825)	($90,638)	($2,949)	($3,029)	($178,134)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$5,348,447	$117,698	$12,768	$22,319	$5,191,360
$204,450	$4,499	$488	$853	$198,445
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$448,572	$9,871	$1,071	$1,872	$435,397
$0	$0	$0	$0	$0
$336,785	$7,411	$804	$1,405	$326,893
$0	$0	$0	$0	$0
$178,959	$3,938	$427	$747	$173,702
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$1,186	$327	$9	$11	$231
$124	$34	$1	$1	$24
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$124	$34	$1	$1	$24
$0	$0	$0	$0	$0
$3,073	$848	$23	$28	$599
$79,177	$21,842	$598	$709	$15,442
$7,416	$2,046	$56	$66	$1,446
$11,525	$3,179	$87	$103	$2,248
$0	$0	$0	$0	$0
$21,898	$6,041	$165	$196	$4,271
$5,695	$1,588	$41	$34	$465
$9,220	$2,543	$70	$83	$1,798

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$19,950	$5,503	$151	$179	$3,891
$0	$0	$0	$0	$0
$667	$184	$5	$6	$130
$0	$0	$0	$0	$0
$9,325	$2,572	$70	$83	$1,819
$768	$212	$6	$7	$150
$0	$0	$0	$0	$0
$10,370	$2,892	$76	$62	$847
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$37,024	$10,587	$272	$225	$0
$3,284	$939	$24	$20	$0
$0	$0	$0	$0	$0
$673	$186	$5	$6	$131
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$6,387,601	$165,847	$15,615	$27,089	$6,196,261

GS >50-Intermediate	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
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$ -	$ -	$ -	$ -	$ -

$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ (2,171.25)	$ (29,681.17)	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ 1.11	$ 24.25	$ -	$ -	$ -
$ -	$ 3,277.24	$ 762,289.77	$ -	$ -	$ -
$ -	$ 23,171.91	$ 5,389,804.99	$ -	$ -	$ -
$ -	$ (3,028.99)	$ (178,133.86)	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ 244.77	$ 0.01	$ -	$ -	$ -
$ -	$ 3,370.47	$ 46,074.63	$ -	$ -	$ -
$ -	$ 1,476.91	$ 32,179.97	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ -	**$ 26,342**	**$ 6,022,559**	**$ -**	**$ -**	**$ -**

Total - A&G	
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$0	$0
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$0	$0
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$0	($0)
$0	$0
$0	$0
$82,399	$0
$2,945	$0
$458,164	$0
$0	$0
$312,223	$0
$481,580	$0
$428,219	$0
$1,192,004	$0
$0	$0
$439,127	$0
$0	$0
$0	$0
$37,537	$0
$0	$0
$0	$0

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$0	$0
$0	$0
$0	$0
$0	$0
$0	$0
($2,298,610)	($0)
$0	$0
$0	$0
($3,705,118)	$0
$0	$0
$0	$0
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$0	$0
$0	$0
$21,587,194	$0
$825,193	$0
$0	$0
$0	$0
$1,810,508	$0
$0	$0
$1,359,317	$0
$0	$0
$722,305	$0
$0	$0
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$0	$0
$9,537	$0
$1,000	$0
$0	$0
$0	$0
$0	$0
$0	$0
$1,000	$0
$0	$0
$24,720	$0
$636,838	$0
$59,645	$0
$92,700	$0
$0	$0
$176,130	$0
$35,013	$0
$74,160	$0

$0	$0
$0	$0
$160,460	$0
$0	$0
$5,365	$0
$0	$0
$75,000	$0
$6,180	$0
$0	$0
$63,753	$0
$0	$0
$0	$0
$0	$0
$0	$0
$0	$0
$0	$0
$225,465	$0
$20,000	$0
$0	$0
$5,414	$0
$0	$0
$0	$0
$0	$0
$25,407,365	($0)

Ontario Energy Board

2021 Cost Allocation Model

Sheet O6 Composite Allocator Detail Worksheet -

Details:
Output Sheet Details How Various Composite Allocators are Derived

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

			Demand Allocators				
				1	2	3	7
			Demand Total	Residential	GS <50	GS>50-Regular	Street Light
	Composite allocators						
	Rate Base						
1565	Conservation and Demand Management		$0	$0	$0	$0	$0
1805-1	Land Station >50 kV			$0	$0	$0	$0
1805-2	Land Station <50 kV			$1,310	$365	$436	$0
1805	Total		$2,112	$1,310	$365	$436	$0
1806-1	Land Rights Station >50 kV			$0	$0	$0	$0
1806-2	Land Rights Station <50 kV			$0	$0	$0	$0
1806	Total		$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV			$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV			$0	$0	$0	$0
1808	Total		$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV			$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV			$0	$0	$0	$0
1810	Total		$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		$142,098	$67,711	$30,549	$42,729	$880
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		$0	$0	$0	$0	$0
1820	Total		$142,098	$67,711	$30,549	$42,729	$880
1815 & 1820	Total		$142,098	$67,711	$30,549	$42,729	$880
1825-1	Storage Battery Equipment > 50 kV			$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV			$0	$0	$0	$0
1825	Total		$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary			$443,029	$199,879	$279,575	$5,760
1830-5	Poles, Towers and Fixtures - Secondary			$117,255	$52,901	$61,882	$0
1830	Total		$1,162,184	$560,285	$252,781	$341,457	$5,760
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary			$1,667,486	$752,312	$1,052,271	$21,678
1835-5	Overhead Conductors and Devices - Secondary			$441,328	$199,112	$232,914	$0
1835	Total		$4,374,262	$2,108,815	$951,423	$1,285,185	$21,678
1830 & 1835	Total		$5,536,447	$2,669,099	$1,204,204	$1,626,642	$27,438
1840-3	Underground Conduit - Bulk Delivery			$0	$0	$0	$0
1840-4	Underground Conduit - Primary			$0	$0	$0	$0
1840-5	Underground Conduit - Secondary			$1,112,341	$501,849	$587,046	$0
1840	Total		$2,205,013	$1,112,341	$501,849	$587,046	$0
1845-3	Underground Conductors and Devices - Bulk Delivery			$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary			$0	$0	$0	$0
1845-5	Underground Conductors and Devices - Secondary			$3,217,245	$1,451,508	$1,697,923	$0

	A	B	C	D	E	F	J
78	1845	Total	$6,377,601	$3,217,245	$1,451,508	$1,697,923	$0
79							
80	1840 & 1845	Total	$8,582,614	$4,329,586	$1,953,358	$2,284,969	$0
81							
82	1850	Line Transformers	$5,965,281	$2,989,639	$1,348,821	$1,577,803	$38,867
83							
84	1815- 1850	Total	$20,226,440	$10,056,035	$4,536,931	$5,532,142	$67,184
85							
86	1855	Services	$0	$0	$0	$0	$0
87							
88	1815- 1855	Total	$20,226,440	$10,056,035	$4,536,931	$5,532,142	$67,184
89							
90	1860	Meters	$0	$0	$0	$0	$0
91							
92	1815-1860	Total	$20,226,440	$10,056,035	$4,536,931	$5,532,142	$67,184
93							
94	1565-1860	Total	$20,228,552	$10,057,345	$4,537,296	$5,532,579	$67,184
95							
96							
97	Distribution Plant	GFA - Distribution plant (credit to contributed capital)	$25,284,358	$15,269,539	$4,454,589	$4,273,326	$1,021,452
98		GFA - Distribution plant (exclude credit for contributed capital)	$34,413,793	$20,837,991	$6,077,718	$5,789,891	$1,423,122
99							
100		Accum Depreciation - NFA	($14,843,860)	($8,903,384)	($2,607,973)	($2,558,855)	($531,205)
101		Accum Depreciation - NFA ECC	($18,534,352)	($11,283,015)	($3,301,603)	($3,206,946)	($702,856)
102	NFA	Net Fixed Assets	$10,440,498	$6,366,155	$1,846,616	$1,714,471	$490,247
103	NFA ECC	Net Fixed Assets Excluding credit for Capital Contribution	$15,879,441	$9,554,976	$2,776,114	$2,582,944	$720,266
104							
105	1830-4	Primary Poles Demand and Customer	$1,430,381	$881,852	$250,125	$283,477	$11,464
106	1830-5	Secondary Poles Demand and Customer	$357,595	$205,980	$63,060	$62,663	$25,097
107	POLE						
108							
109	PP&E		$10,440,498	$6,366,155	$1,846,616	$1,714,471	$490,247
110							
111							
112							
113							
114	**Operating and Maintenance**			Allocate all the costs to the O and M expenses before using it as a composite			
115							
116	**Acccounts**						
117	5005	Operation Supervision and Engineering	$14,586	$7,252	$3,272	$3,989	$48
118	5010	Load Dispatching	$6,417	$3,190	$1,439	$1,755	$21
119	5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0
120	5014	Transformer Station Equipment - Operation Labour	$0	$0	$0	$0	$0
121	5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0
122	5016	Distribution Station Equipment - Operation Labour	$0	$0	$0	$0	$0
123	5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0
124	5020	Overhead Distribution Lines and Feeders - Operation Labour	$35,804	$17,261	$7,788	$10,519	$177
125	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	$0	$0	$0	$0
126	5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0
127	5035	Overhead Distribution Transformers- Operation	$4,803	$2,407	$1,086	$1,270	$31
128	5040	Underground Distribution Lines and Feeders - Operation Labour	$235,952	$119,028	$53,701	$62,818	$0
129	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	$0	$0	$0	$0
130	5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0
131	5055	Underground Distribution Transformers - Operation	$7,992	$4,006	$1,807	$2,114	$52
132	5065	Meter Expense	$0	$0	$0	$0	$0
133	5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0
134	5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0
135	5085	Miscellaneous Distribution Expense	$0	$0	$0	$0	$0
136	5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0
137	5095	Overhead Distribution Lines and Feeders - Rental Paid	$27,300	$13,161	$5,938	$8,021	$135
138	5096	Other Rent	$0	$0	$0	$0	$0
139	5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0
140	5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0
141	5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0
142	5114	Maintenance of Distribution Station Equipment	$0	$0	$0	$0	$0
143	5120	Maintenance of Poles, Towers and Fixtures	$31,200	$15,041	$6,786	$9,167	$155
144	5125	Maintenance of Overhead Conductors and Devices	$121,832	$58,735	$26,499	$35,795	$604
145	5130	Maintenance of Overhead Services	$0	$0	$0	$0	$0
146	5135	Overhead Distribution Lines and Feeders - Right of Way	$61,425	$29,613	$13,360	$18,047	$304
147	5145	Maintenance of Underground Conduit	$0	$0	$0	$0	$0
148	5150	Maintenance of Underground Conductors and Devices	$69,973	$35,298	$15,925	$18,629	$0

	A	B	C	D	E	F	J
149	5155	Maintenance of Underground Services	$0	$0	$0	$0	$0
150	5160	Maintenance of Line Transformers	$24,576	$12,317	$5,557	$6,500	$160
151	5175	Maintenance of Meters	$0	$0	$0	$0	$0
152	5305	Supervision	$0	$0	$0	$0	$0
153	5310	Meter Reading Expense	$0	$0	$0	$0	$0
154	5315	Customer Billing	$0	$0	$0	$0	$0
155	5320	Collecting	$0	$0	$0	$0	$0
156	5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0
157	5330	Collection Charges	$0	$0	$0	$0	$0
158	5335	Bad Debt Expense	$0	$0	$0	$0	$0
159	5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0
160							
161	O&M DC	Total (not including directly allocated amounts)	$641,860	$317,309	$143,159	$178,625	$1,689
162		Total Directly Allocated Demand + Customer	$0	$0	$0	$0	$0
163	O&M	Total Demand and Customer	$2,168,279	$1,467,620	$299,690	$269,578	$74,366
164							
165							
166	**Accounts**						
167	4705	Power Purchased	$21,587,194	$8,407,818	$2,486,784	$5,348,447	$117,698
168	4708	Charges-WMS	$825,193	$321,397	$95,060	$204,450	$4,499
169	4710	Cost of Power Adjustments	$0	$0	$0	$0	$0
170	4712	Charges-One-Time	$0	$0	$0	$0	$0
171	4714	Charges-NW	$1,810,508	$705,160	$208,565	$448,572	$9,871
172	4716	Charges-CN	$1,359,317	$529,429	$156,589	$336,785	$7,411
173	4730	Rural Rate Assistance Expense	$0	$0	$0	$0	$0
174	4750	Charges-LV	$722,305	$281,325	$83,208	$178,959	$3,938
175	5685	Independent Market Operator Fees and Penalties	$0	$0	$0	$0	$0
176	4751	Charges-Smart Metering Entity	$75,580	$67,815	$7,765	$0	$0
177	COP	Cost of Power	$26,380,096	$10,312,943	$3,037,971	$6,517,212	$143,418
178							
179	**Acccounts**						
180	5005	Operation Supervision and Engineering	$22,440	$13,348	$4,062	$4,050	$929
181	5010	Load Dispatching	$9,872	$5,872	$1,787	$1,782	$409
182	5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0
183	5014	Transformer Station Equipment - Operation Labour	$0	$0	$0	$0	$0
184	5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0
185	5016	Distribution Station Equipment - Operation Labour	$0	$0	$0	$0	$0
186	5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0
187	5020	Overhead Distribution Lines and Feeders - Operation Labour	$55,083	$33,514	$9,648	$10,664	$1,126
188	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	$0	$0	$0	$0
189	5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0
190	5035	Overhead Distribution Transformers- Operation	$6,862	$4,212	$1,293	$1,286	$55
191	5040	Underground Distribution Lines and Feeders - Operation Labour	$363,003	$209,095	$64,014	$63,611	$25,477
192	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	$0	$0	$0	$0
193	5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0
194	5055	Underground Distribution Transformers - Operation	$11,418	$7,008	$2,151	$2,140	$91
195	5065	Meter Expense	$19,440	$14,400	$3,350	$1,690	$0
196	5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0
197	5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0
198	5085	Miscellaneous Distribution Expense	$0	$0	$0	$0	$0
199	5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0
200	5095	Overhead Distribution Lines and Feeders - Rental Paid	$42,000	$25,553	$7,357	$8,131	$859
201	5096	Other Rent	$0	$0	$0	$0	$0
202	5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0
203	5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0
204	5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0
205	5114	Maintenance of Distribution Station Equipment	$0	$0	$0	$0	$0
206	5120	Maintenance of Poles, Towers and Fixtures	$48,000	$29,204	$8,408	$9,292	$982
207	5125	Maintenance of Overhead Conductors and Devices	$187,433	$114,037	$32,831	$36,286	$3,833
208	5130	Maintenance of Overhead Services	$100,555	$70,540	$15,426	$1,186	$13,185
209	5135	Overhead Distribution Lines and Feeders - Right of Way	$94,500	$57,495	$16,553	$18,295	$1,932
210	5145	Maintenance of Underground Conduit	$0	$0	$0	$0	$0
211	5150	Maintenance of Underground Conductors and Devices	$107,650	$62,008	$18,984	$18,864	$7,555
212	5155	Maintenance of Underground Services	$105,608	$74,085	$16,201	$1,245	$13,848
213	5160	Maintenance of Line Transformers	$35,108	$21,549	$6,614	$6,581	$280
214	5175	Maintenance of Meters	$237,600	$176,000	$40,950	$20,650	$0
215	5305	Supervision	$118,865	$92,210	$10,558	$14,787	$899
216	5310	Meter Reading Expense	$46,039	$40,196	$4,602	$1,241	$0
217	5315	Customer Billing	$268,870	$208,577	$23,882	$33,447	$2,034
218	5320	Collecting	$103,558	$80,335	$9,198	$12,882	$783
219	5325	Collecting- Cash Over and Short	$40	$31	$4	$5	$0
220	5330	Collection Charges	$11,760	$9,123	$1,045	$1,463	$89
221	5335	Bad Debt Expense	$120,000	$119,227	$773	$0	$0
222	5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0

	A	B	C	D	E	F	J
223	5405	Supervision	$0	$0	$0	$0	$0
224	5410	Community Relations - Sundry	$9,537	$6,455	$1,318	$1,186	$327
225	5415	Energy Conservation	$1,000	$677	$138	$124	$34
226	5420	Community Safety Program	$0	$0	$0	$0	$0
227	5425	Miscellaneous Customer Service and Informational Expenses	$0	$0	$0	$0	$0
228	5505	Supervision	$0	$0	$0	$0	$0
229	5510	Demonstrating and Selling Expense	$0	$0	$0	$0	$0
230	5515	Advertising Expense	$1,000	$677	$138	$124	$34
231	5520	Miscellaneous Sales Expense	$0	$0	$0	$0	$0
232	5605	Executive Salaries and Expenses	$24,720	$16,732	$3,417	$3,073	$848
233	5610	Management Salaries and Expenses	$636,838	$431,050	$88,021	$79,177	$21,842
234	5615	General Administrative Salaries and Expenses	$59,645	$40,371	$8,244	$7,416	$2,046
235	5620	Office Supplies and Expenses	$92,700	$62,745	$12,813	$11,525	$3,179
236	5625	Administrative Expense Transferred Credit	$0	$0	$0	$0	$0
237	5630	Outside Services Employed	$176,130	$119,215	$24,344	$21,898	$6,041
238	5635	Property Insurance	$35,013	$21,068	$6,121	$5,695	$1,588
239	5640	Injuries and Damages	$74,160	$50,196	$10,250	$9,220	$2,543
240	5645	Employee Pensions and Benefits	$0	$0	$0	$0	$0
241	5650	Franchise Requirements	$0	$0	$0	$0	$0
242	5655	Regulatory Expenses	$160,460	$108,609	$22,178	$19,950	$5,503
243	5660	General Advertising Expenses	$0	$0	$0	$0	$0
244	5665	Miscellaneous General Expenses	$5,365	$3,631	$742	$667	$184
245	5670	Rent	$0	$0	$0	$0	$0
246	5675	Maintenance of General Plant	$75,000	$50,764	$10,366	$9,325	$2,572
247	5680	Electrical Safety Authority Fees	$6,180	$4,183	$854	$768	$212
248	6105	Taxes Other Than Income Taxes	$20,000	$12,195	$3,537	$3,284	$939
249	6205-1	Sub-Account LEAP Funding	$5,414	$3,665	$748	$673	$186
250	6210	Life Insurance	$0	$0	$0	$0	$0
251	6215	Penalties	$0	$0	$0	$0	$0
252	6225	Other Deductions	$0	$0	$0	$0	$0
253							
254		**OM&A Expenses**	**$3,498,865**	**$2,399,853**	**$492,919**	**$443,683**	**$122,446**
255							
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		Demand Allocators				
259						
260	**Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)**	**Demand Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Street Light**
261						
262	**1808**	$ -	$ -	$ -	$ -	$ -
263	**1815**	$ -	$ -	$ -	$ -	$ -
264	**1820**	$ -	$ -	$ -	$ -	$ -
265	**1830**	$ 31,200	$ 15,041	$ 6,786	$ 9,167	$ 155
266	**1835**	$ 121,832	$ 58,735	$ 26,499	$ 35,795	$ 604
267	**1840**	$ -	$ -	$ -	$ -	$ -
268	**1845**	$ 69,973	$ 35,298	$ 15,925	$ 18,629	$ -
269	**1850**	$ 37,371	$ 18,729	$ 8,450	$ 9,885	$ 243
270	**1855**	$ -	$ -	$ -	$ -	$ -
271	**1860**	$ -	$ -	$ -	$ -	$ -
272	**1815-1855**	$ 21,003	$ 10,442	$ 4,711	$ 5,745	$ 70
273	**1830 & 1835**	$ 124,529	$ 60,035	$ 27,086	$ 36,587	$ 617
274	**1840 & 1845**	$ 235,952	$ 119,028	$ 53,701	$ 62,818	$ -
275	**BCP**	$ -	$ -	$ -	$ -	$ -
276	**BDHA**	$ -	$ -	$ -	$ -	$ -
277	**Break Out**	$ -	$ -	$ -	$ -	$ -
278	**CCA**	$ -	$ -	$ -	$ -	$ -
279	**CDMPP**	$ -	$ -	$ -	$ -	$ -
280	**CEN**	$ -	$ -	$ -	$ -	$ -
281	**CEN EWMP**	$ -	$ -	$ -	$ -	$ -
282	**CREV**	$ -	$ -	$ -	$ -	$ -
283	**CWCS**	$ -	$ -	$ -	$ -	$ -
284	**CWMC**	$ -	$ -	$ -	$ -	$ -
285	**CWMR**	$ -	$ -	$ -	$ -	$ -
286	**CWNB**	$ -	$ -	$ -	$ -	$ -
287	**DCP**	$ -	$ -	$ -	$ -	$ -
288	**LPHA**	$ -	$ -	$ -	$ -	$ -
289	**LTNCP**	$ -	$ -	$ -	$ -	$ -
290	**NFA**	$ -	$ -	$ -	$ -	$ -
291	**NFA ECC**	$ -	$ -	$ -	$ -	$ -
292	**O&M**	$ -	$ -	$ -	$ -	$ -
293	**PNCP**	$ -	$ -	$ -	$ -	$ -
294	**SNCP**	$ -	$ -	$ -	$ -	$ -
295	**TCP**	$ -	$ -	$ -	$ -	$ -
296						
297	**Total**	**$ 641,860**	**$ 317,309**	**$ 143,159**	**$ 178,625**	**$ 1,689**
298						
299						

		Demand Allocators				
300						
301	**Grouping of OM&A (lines 168 - 240)**	**Demand Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Street Light**
302						
303	**1808**	$ -	$ -	$ -	$ -	$ -
304	**1815**	$ -	$ -	$ -	$ -	$ -
305	**1820**	$ -	$ -	$ -	$ -	$ -
306	**1830**	$ 48,000	$ 29,204	$ 8,408	$ 9,292	$ 982
307	**1835**	$ 187,433	$ 114,037	$ 32,831	$ 36,286	$ 3,833
308	**1840**	$ -	$ -	$ -	$ -	$ -
309	**1845**	$ 107,650	$ 62,008	$ 18,984	$ 18,864	$ 7,555

	A	B	C	D	E	F	J
310		**1850**	$ 53,387	$ 32,769	$ 10,058	$ 10,008	$ 426
311		**1855**	$ 206,163	$ 144,625	$ 31,626	$ 2,431	$ 27,033
312		**1860**	$ 237,600	$ 176,000	$ 40,950	$ 20,650	$ -
313		**1815-1855**	$ 32,312	$ 19,221	$ 5,848	$ 5,832	$ 1,338
314		**1830 & 1835**	$ 191,583	$ 116,562	$ 33,558	$ 37,089	$ 3,918
315		**1840 & 1845**	$ 363,003	$ 209,095	$ 64,014	$ 63,611	$ 25,477
316		**BCP**	$ -	$ -	$ -	$ -	$ -
317		**BDHA**	$ 120,000	$ 119,227	$ 773	$ -	$ -
318		**Break Out**	$ -	$ -	$ -	$ -	$ -
319		**CCA**	$ -	$ -	$ -	$ -	$ -
320		**CDMPP**	$ 1,000	$ 677	$ 138	$ 124	$ 34
321		**CEN**	$ -	$ -	$ -	$ -	$ -
322		**CEN EWMP**	$ -	$ -	$ -	$ -	$ -
323		**CREV**	$ -	$ -	$ -	$ -	$ -
324		**CWCS**	$ -	$ -	$ -	$ -	$ -
325		**CWMC**	$ 19,440	$ 14,400	$ 3,350	$ 1,690	$ -
326		**CWMR**	$ 46,039	$ 40,196	$ 4,602	$ 1,241	$ -
327		**CWNB**	$ 503,093	$ 390,276	$ 44,687	$ 62,583	$ 3,805
328		**DCP**	$ -	$ -	$ -	$ -	$ -
329		**LPHA**	$ -	$ -	$ -	$ -	$ -
330		**LTNCP**	$ -	$ -	$ -	$ -	$ -
331		**NFA**	$ 20,000	$ 12,195	$ 3,537	$ 3,284	$ 939
332		**NFA ECC**	$ 35,013	$ 21,068	$ 6,121	$ 5,695	$ 1,588
333		**O&M**	$ 1,327,148	$ 898,293	$ 183,433	$ 165,002	$ 45,518
334		**PNCP**	$ -	$ -	$ -	$ -	$ -
335		**SNCP**	$ -	$ -	$ -	$ -	$ -
336		**TCP**	$ -	$ -	$ -	$ -	$ -
337							
338		**Total**	**$ 3,498,865**	**$ 2,399,853**	**$ 492,919**	**$ 443,683**	**$ 122,446**
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20				**Customer Allocators**				
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22	**8**	**9**	**10**		**1**	**2**	**3**	**7**
23	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Customer Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Street Light**
24								
26								
27	$0	$0	$0	$0	$0	$0	$0	$0
28								
29	$0	$0	$0	$0	$0	$0	$0	$0
30	$0	$1	$0	$0	$0	$0	$0	$0
31	$0	$1	$0	$0	$0	$0	$0	$0
32								
33	$0	$0	$0	$0	$0	$0	$0	$0
34	$0	$0	$0	$0	$0	$0	$0	$0
35	$0	$0	$0	$0	$0	$0	$0	$0
36								
37	$0	$0	$0	$0	$0	$0	$0	$0
38	$0	$0	$0	$0	$0	$0	$0	$0
39	$0	$0	$0	$0	$0	$0	$0	$0
40								
41	$0	$0	$0	$0	$0	$0	$0	$0
42	$0	$0	$0	$0	$0	$0	$0	$0
43	$0	$0	$0	$0	$0	$0	$0	$0
44								
45	$0	$0	$0	$0	$0	$0	$0	$0
46								
47	$0	$0	$0	$0	$0	$0	$0	$0
48	$182	$48	$0	$0	$0	$0	$0	$0
49	$0	$0	$0	$0	$0	$0	$0	$0
50	$182	$48	$0	$0	$0	$0	$0	$0
51								
52	$182	$48	$0	$0	$0	$0	$0	$0
53								
54	$0	$0	$0	$0	$0	$0	$0	$0
55	$0	$0	$0	$0	$0	$0	$0	$0
56	$0	$0	$0	$0	$0	$0	$0	$0
57								
58	$0	$0	$0	$0	$0	$0	$0	$0
59	$1,191	$313	$0	$500,633	$438,823	$50,245	$3,902	$5,705
60	$315	$83	$0	$125,158	$88,725	$10,159	$781	$25,097
61	$1,506	$396	$0	$625,792	$527,548	$60,404	$4,683	$30,802
62								
63	$0	$0	$0	$0	$0	$0	$0	$0
64	$4,483	$1,179	$0	$1,884,298	$1,651,654	$189,114	$14,687	$21,472
65	$1,186	$312	$0	$471,074	$333,946	$38,237	$2,939	$94,462
66	$5,669	$1,492	$0	$2,355,372	$1,985,599	$227,351	$17,627	$115,935
67								
68	$7,176	$1,888	$0	$2,981,164	$2,513,147	$287,755	$22,310	$146,737
69								
70	$0	$0	$0	$0	$0	$0	$0	$0
71	$0	$0	$0	$0	$0	$0	$0	$0
72	$2,990	$787	$0	$1,187,315	$841,690	$96,373	$7,408	$238,087
73	$2,990	$787	$0	$1,187,315	$841,690	$96,373	$7,408	$238,087
74								
75	$0	$0	$0	$0	$0	$0	$0	$0
76	$0	$0	$0	$0	$0	$0	$0	$0
77	$8,649	$2,275	$0	$3,434,093	$2,434,437	$278,743	$21,427	$688,623

	K	L	M	X	Y	Z	AA	AE
78	$8,649	$2,275	$0	$3,434,093	$2,434,437	$278,743	$21,427	$688,623
79								
80	$11,640	$3,062	$0	$4,621,407	$3,276,127	$375,116	$28,835	$926,710
81								
82	$8,037	$2,114	$0	$2,556,549	$2,241,085	$256,604	$19,725	$29,135
83								
84	$27,035	$7,112	$0	$10,159,120	$8,030,359	$919,476	$70,869	$1,102,583
85								
86	$0	$0	$0	$1,932,191	$1,355,450	$296,407	$22,784	$253,355
87								
88	$27,035	$7,112	$0	$12,091,310	$9,385,809	$1,215,883	$93,654	$1,355,938
89								
90	$0	$0	$0	$1,883,036	$1,394,838	$324,539	$163,658	$0
91								
92	$27,035	$7,112	$0	$13,974,346	$10,780,647	$1,540,422	$257,312	$1,355,938
93								
94	$27,035	$7,113	$0	$14,185,241	$10,780,647	$1,540,422	$257,312	$1,355,938
95								
96								
97	$30,191	$24,365	$210,895					
98	$41,051	$33,125	$210,895					
99								
100	($17,593)	($13,954)	($210,895)					
101	($22,234)	($17,697)	$0					
102	$12,598	$10,411	$0					
103	$18,817	$15,427	$210,895					
104								
105	$1,870	$1,592	$0					
106	$453	$341	$0					
107								
108								
109	$12,598	$10,411	$0					
110								
111								
112								
113								
114	allocator.							
115								
116								
117	$19	$5	$0	$7,854	$6,097	$790	$61	$881
118	$9	$2	$0	$3,455	$2,682	$347	$27	$387
119	$0	$0	$0	$0	$0	$0	$0	$0
120	$0	$0	$0	$0	$0	$0	$0	$0
121	$0	$0	$0	$0	$0	$0	$0	$0
122	$0	$0	$0	$0	$0	$0	$0	$0
123	$0	$0	$0	$0	$0	$0	$0	$0
124	$46	$12	$0	$19,279	$16,253	$1,861	$144	$949
125	$0	$0	$0	$0	$0	$0	$0	$0
126	$0	$0	$0	$0	$0	$0	$0	$0
127	$6	$2	$0	$2,058	$1,804	$207	$16	$23
128	$320	$84	$0	$127,051	$90,067	$10,313	$793	$25,477
129	$0	$0	$0	$0	$0	$0	$0	$0
130	$0	$0	$0	$0	$0	$0	$0	$0
131	$11	$3	$0	$3,425	$3,003	$344	$26	$39
132	$0	$0	$0	$19,440	$14,400	$3,350	$1,690	$0
133	$0	$0	$0	$0	$0	$0	$0	$0
134	$0	$0	$0	$0	$0	$0	$0	$0
135	$0	$0	$0	$0	$0	$0	$0	$0
136	$0	$0	$0	$0	$0	$0	$0	$0
137	$35	$9	$0	$14,700	$12,392	$1,419	$110	$724
138	$0	$0	$0	$0	$0	$0	$0	$0
139	$0	$0	$0	$0	$0	$0	$0	$0
140	$0	$0	$0	$0	$0	$0	$0	$0
141	$0	$0	$0	$0	$0	$0	$0	$0
142	$0	$0	$0	$0	$0	$0	$0	$0
143	$40	$11	$0	$16,800	$14,163	$1,622	$126	$827
144	$158	$42	$0	$65,602	$55,303	$6,332	$491	$3,229
145	$0	$0	$0	$100,555	$70,540	$15,426	$1,186	$13,185
146	$80	$21	$0	$33,075	$27,883	$3,193	$248	$1,628
147	$0	$0	$0	$0	$0	$0	$0	$0
148	$95	$25	$0	$37,678	$26,710	$3,058	$235	$7,555

	K	L	M	X	Y	Z	AA	AE
149	$0	$0	$0	$105,608	$74,085	$16,201	$1,245	$13,848
150	$33	$9	$0	$10,532	$9,233	$1,057	$81	$120
151	$0	$0	$0	$237,600	$176,000	$40,950	$20,650	$0
152	$0	$0	$0	$118,865	$92,210	$10,558	$14,787	$899
153	$0	$0	$0	$46,039	$40,196	$4,602	$1,241	$0
154	$0	$0	$0	$268,870	$208,577	$23,882	$33,447	$2,034
155	$0	$0	$0	$103,558	$80,335	$9,198	$12,882	$783
156	$0	$0	$0	$40	$31	$4	$5	$0
157	$0	$0	$0	$11,760	$9,123	$1,045	$1,463	$89
158	$0	$0	$0	$120,000	$119,227	$773	$0	$0
159	$0	$0	$0	$0	$0	$0	$0	$0
160								
161	$853	$224	$0	$1,473,845	$1,150,311	$156,531	$90,953	$72,678
162	$0	$0	$0	$52,575	$0	$0	$0	$0
163	$2,037	$2,413	$52,575					
164								
165								
166								
167	$12,768	$22,319	$5,191,360	$21,587,194				
168	$488	$853	$198,445	$825,193				
169	$0	$0	$0	$0				
170	$0	$0	$0	$0				
171	$1,071	$1,872	$435,397	$1,810,508				
172	$804	$1,405	$326,893	$1,359,317				
173	$0	$0	$0	$0				
174	$427	$747	$173,702	$722,305				
175	$0	$0	$0	$0				
176	$0	$0	$0	$75,580		NOTE: Charges for account 4751 are allocated on the bas		
177	$15,558	$27,196	$6,325,797	$26,380,096				
178								
179								
180	$29	$22	$0	$22,440				
181	$13	$10	$0	$9,872				
182	$0	$0	$0	$0				
183	$0	$0	$0	$0				
184	$0	$0	$0	$0				
185	$0	$0	$0	$0				
186	$0	$0	$0	$0				
187	$72	$60	$0	$55,083				
188	$0	$0	$0	$0				
189	$0	$0	$0	$0				
190	$9	$7	$0	$6,862				
191	$459	$347	$0	$363,003				
192	$0	$0	$0	$0				
193	$0	$0	$0	$0				
194	$15	$12	$0	$11,418				
195	$0	$0	$0	$19,440				
196	$0	$0	$0	$0				
197	$0	$0	$0	$0				
198	$0	$0	$0	$0				
199	$0	$0	$0	$0				
200	$55	$45	$0	$42,000				
201	$0	$0	$0	$0				
202	$0	$0	$0	$0				
203	$0	$0	$0	$0				
204	$0	$0	$0	$0				
205	$0	$0	$0	$0				
206	$62	$52	$0	$48,000				
207	$244	$203	$0	$187,433				
208	$82	$136	$0	$100,555				
209	$123	$102	$0	$94,500				
210	$0	$0	$0	$0				
211	$136	$103	$0	$107,650				
212	$87	$143	$0	$105,608				
213	$47	$36	$0	$35,108				
214	$0	$0	$0	$237,600				
215	$143	$269	$0	$118,865				
216	$0	$0	$0	$46,039				
217	$323	$608	$0	$268,870				
218	$124	$234	$0	$103,558				
219	$0	$0	$0	$40				
220	$14	$27	$0	$11,760				
221	$0	$0	$0	$120,000				
222	$0	$0	$0	$0				

	K	L	M	X	Y	Z	AA	AE
223	$0	$0	$0	$0				
224	$9	$11	$231	$9,537				
225	$1	$1	$24	$1,000				
226	$0	$0	$0	$0				
227	$0	$0	$0	$0				
228	$0	$0	$0	$0				
229	$0	$0	$0	$0				
230	$1	$1	$24	$1,000				
231	$0	$0	$0	$0				
232	$23	$28	$599	$24,720				
233	$598	$709	$15,442	$636,838				
234	$56	$66	$1,446	$59,645				
235	$87	$103	$2,248	$92,700				
236	$0	$0	$0	$0				
237	$165	$196	$4,271	$176,130				
238	$41	$34	$465	$35,013				
239	$70	$83	$1,798	$74,160				
240	$0	$0	$0	$0				
241	$0	$0	$0	$0				
242	$151	$179	$3,891	$160,460				
243	$0	$0	$0	$0				
244	$5	$6	$130	$5,365				
245	$0	$0	$0	$0				
246	$70	$83	$1,819	$75,000				
247	$6	$7	$150	$6,180				
248	$24	$20	$0	$20,000				
249	$5	$6	$131	$5,414				
250	$0	$0	$0	$0				
251	$0	$0	$0	$0				
252	$0	$0	$0	$0				
253								
254	**$3,350**	**$3,945**	**$32,669**	**$3,498,865**				
255								
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257								
258								

259					**Customer Allocators**			
260	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Customer Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Street Light**
261								
262	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
263	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
264	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
265	$ 40	$ 11	$ -	$ 16,800	$ 14,163	$ 1,622	$ 126	$ 827
266	$ 158	$ 42	$ -	$ 65,602	$ 55,303	$ 6,332	$ 491	$ 3,229
267	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
268	$ 95	$ 25	$ -	$ 37,678	$ 26,710	$ 3,058	$ 235	$ 7,555
269	$ 50	$ 13	$ -	$ 16,016	$ 14,040	$ 1,608	$ 124	$ 183
270	$ -	$ -	$ -	$ 206,163	$ 144,625	$ 31,626	$ 2,431	$ 27,033
271	$ -	$ -	$ -	$ 237,600	$ 176,000	$ 40,950	$ 20,650	$ -
272	$ 28	$ 7	$ -	$ 11,309	$ 8,779	$ 1,137	$ 88	$ 1,268
273	$ 161	$ 42	$ -	$ 67,054	$ 56,527	$ 6,472	$ 502	$ 3,300
274	$ 320	$ 84	$ -	$ 127,051	$ 90,067	$ 10,313	$ 793	$ 25,477
275	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
276	$ -	$ -	$ -	$ 120,000	$ 119,227	$ 773	$ -	$ -
277	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
278	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
279	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
280	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
281	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
282	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
283	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
284	$ -	$ -	$ -	$ 19,440	$ 14,400	$ 3,350	$ 1,690	$ -
285	$ -	$ -	$ -	$ 46,039	$ 40,196	$ 4,602	$ 1,241	$ -
286	$ -	$ -	$ -	$ 503,093	$ 390,276	$ 44,687	$ 62,583	$ 3,805
287	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
288	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
289	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
290	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
291	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
292	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
293	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
294	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
295	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
296								
297	**$ 853**	**$ 224**	**$ -**	**$ 1,473,845**	**$ 1,150,311**	**$ 156,531**	**$ 90,953**	**$ 72,678**
298								
299								

300					**Customer Allocators**			
301	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Customer Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Street Light**
302								
303	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
304	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
305	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
306	$ 62	$ 52	$ -	$ 48,000	$ -	$ -	$ -	$ -
307	$ 244	$ 203	$ -	$ 187,433	$ -	$ -	$ -	$ -
308	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
309	$ 136	$ 103	$ -	$ 107,650	$ -	$ -	$ -	$ -

	K	L	M	X	Y	Z	AA	AE
310	$ 72	$ 54	$ -	$ 53,387	$ -	$ -	$ -	$ -
311	$ 169	$ 278	$ -	$ 206,163	$ -	$ -	$ -	$ -
312	$ -	$ -	$ -	$ 237,600	$ -	$ -	$ -	$ -
313	$ 41	$ 32	$ -	$ 32,312	$ -	$ -	$ -	$ -
314	$ 249	$ 207	$ -	$ 191,583	$ -	$ -	$ -	$ -
315	$ 459	$ 347	$ -	$ 363,003	$ -	$ -	$ -	$ -
316	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
317	$ -	$ -	$ -	$ 120,000	$ -	$ -	$ -	$ -
318	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
319	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	$ 1	$ 1	$ 24	$ 1,000	$ -	$ -	$ -	$ -
321	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
322	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
323	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
324	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
325	$ -	$ -	$ -	$ 19,440	$ -	$ -	$ -	$ -
326	$ -	$ -	$ -	$ 46,039	$ -	$ -	$ -	$ -
327	$ 604	$ 1,137	$ -	$ 503,093	$ -	$ -	$ -	$ -
328	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
329	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
330	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
331	$ 24	$ 20	$ 0	$ 20,000	$ -	$ -	$ -	$ -
332	$ 41	$ 34	$ 465	$ 35,013	$ -	$ -	$ -	$ -
333	$ 1,247	$ 1,477	$ 32,180	$ 1,327,148	$ -	$ -	$ -	$ -
334	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
335	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
336	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
337								
338	**$ 3,350**	**$ 3,945**	**$ 32,669**	**$ 3,498,865**	**$ -**	**$ -**	**$ -**	**$ -**
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23	Sentinel	Unmetered Scattered Load	Embedded Distributor	Total								
24												
26												
27	$0	$0	$0	$0								
28												
29	$0	$0	$0	$0								
30	$0	$0	$0	$0								
31	$0	$0	$0	$2,112								
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58	$0	$0	$0	$0								
59	$679	$1,279	$0	$500,633								
60	$137	$259	$0	$125,158								
61	$817	$1,537	$0	$1,787,976								
62												
63	$0	$0	$0	$0								
64	$2,557	$4,813	$0	$1,884,298								
65	$517	$973	$0	$471,074								
66	$3,074	$5,786	$0	$6,729,634								
67												
68	$3,891	$7,324	$0	$8,517,610								
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70	$0	$0	$0	$0								
71	$0	$0	$0	$0								
72	$1,303	$2,453	$0	$1,187,315								
73	$1,303	$2,453	$0	$3,392,328								
74												
75	$0	$0	$0	$0								
76	$0	$0	$0	$0								
77	$3,769	$7,094	$0	$3,434,093								

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78	$3,769	$7,094	$0	$9,811,693								
79												
80	$5,072	$9,547	$0	$13,204,021								
81												
82	$3,470	$6,531	$0	$8,521,830								
83												
84	$12,432	$23,402	$0	$30,385,560								
85												
86	$1,584	$2,610	$0	$1,932,191								
87												
88	$14,016	$26,012	$0	$32,317,750								
89												
90	$0	$0	$0	$1,883,036								
91												
92	$14,016	$26,012	$0	$34,200,786								
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94	$14,016	$26,012	$210,895	$34,202,898								
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123	$0	$0	$0									
124	$25	$47	$0									
125	$0	$0	$0									
126	$0	$0	$0									
127	$3	$5	$0									
128	$139	$262	$0									
129	$0	$0	$0									
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131	$5	$9	$0									
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137	$19	$36	$0									
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141	$0	$0	$0									
142	$0	$0	$0									
143	$22	$41	$0									
144	$86	$161	$0									
145	$82	$136	$0									
146	$43	$81	$0									
147	$0	$0	$0									
148	$41	$78	$0									

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150	$14	$27	$0									
151	$0	$0	$0									
152	$143	$269	$0									
153	$0	$0	$0									
154	$323	$608	$0									
155	$124	$234	$0									
156	$0	$0	$0									
157	$14	$27	$0									
158	$0	$0	$0									
159	$0	$0	$0									
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161	$1,184	$2,189	$0									
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260	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Total**
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264	$ -	$ -	$ -	$ -
265	$ 22	$ 41	$ -	$ -
266	$ 86	$ 161	$ -	$ -
267	$ -	$ -	$ -	$ -
268	$ 41	$ 78	$ -	$ -
269	$ 22	$ 41	$ -	$ -
270	$ 169	$ 278	$ -	$ -
271	$ -	$ -	$ -	$ -
272	$ 13	$ 24	$ -	$ -
273	$ 88	$ 165	$ -	$ -
274	$ 139	$ 262	$ -	$ -
275	$ -	$ -	$ -	$ -
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297	**$ 1,184**	**$ 2,189**	**$ -**	**$ -**
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301	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Total**
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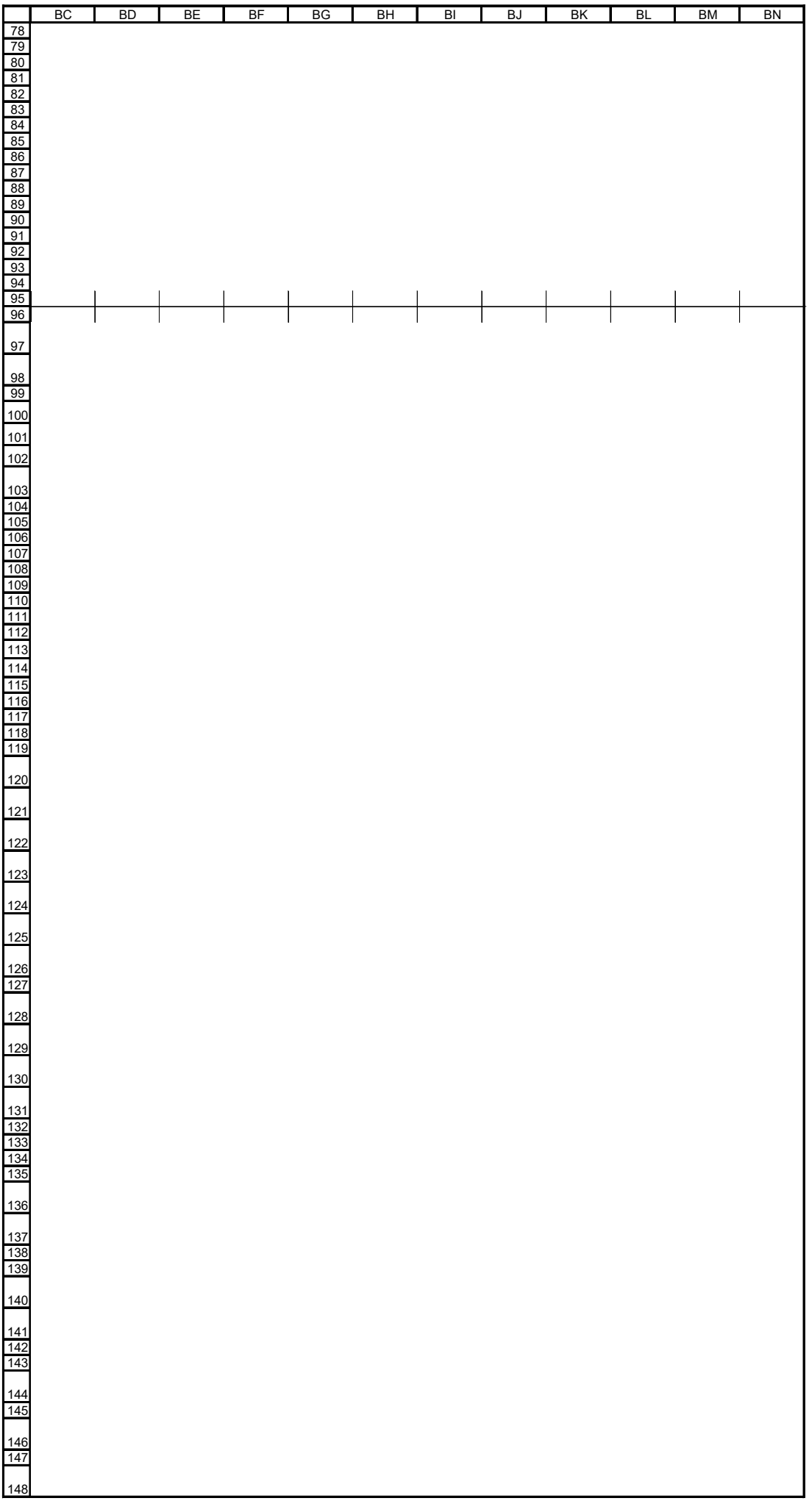
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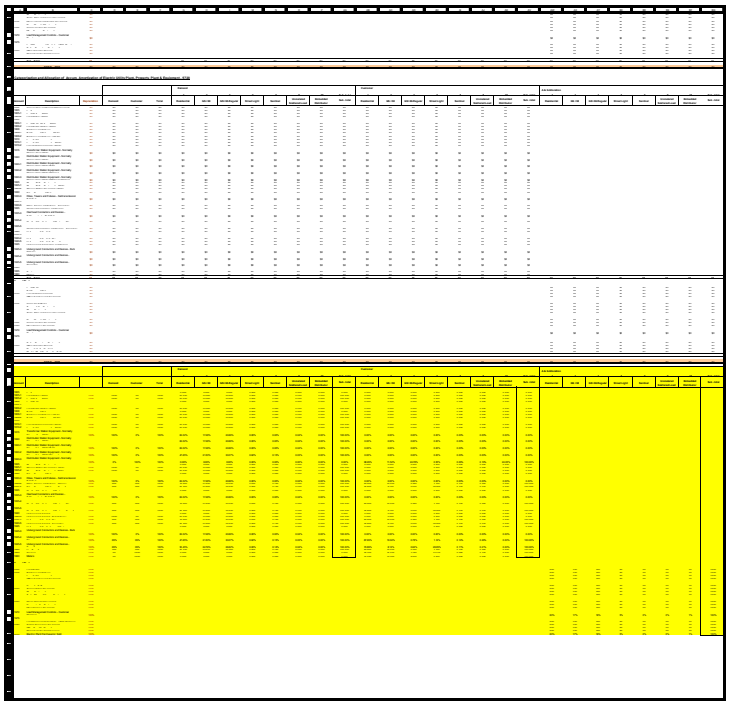
Ontario Energy Board

2021 Cost Allocation Model

Sheet 08 Functionalization Worksheet

Functionalization and Allocation of Contributed Capital
Contributed Capital - 1860

Account	Description	Contributed Capital	Demand	Customer	Total	Distribution	Sub-Tot	Sub-Tot Weighted	Transmission	Services	Allocated Distribution	Allocated Services	Total	Residential	Sub-Tot	Sub-Tot Weighted	Street Light	Services	Allocated Distribution	Allocated Services	Sub-Total
1860	Contributed Capital																				
1860	Contributed Capital - Accum Amort																				
1860	Contributed Capital - Accum Amort - Post 1985



USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	Distribution Plant			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 KV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	35%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	35%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	35%
1835	Overhead Conductors and Devices	DNCP	CCA	35%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	35%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	35%
1840	Underground Conduit	DNCP	CCA	35%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	35%
1840-5	Underground Conduit - Secondary	SNCP	CCS	35%
1845	Underground Conductors and Devices	DNCP	CCA	35%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	35%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	35%
1850	Line Transformers	LTNCP	CCLT	30%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
	blank row			
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	Accumulated Amortization			

2105x	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets and O7		
	Operation			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	35%
5010	Load Dispatching	1815-1855 D	1815-1855 C	35%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	35%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	35%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers- Operation	1850 D	1850 C	30%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	35%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	35%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	30%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	35%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	35%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	35%
	Maintenance			
4751			4751 C	100%
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	35%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	35%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	35%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	35%
5145	Maintenance of Underground Conduit	1840 D	1840 C	35%

5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	35%
5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	30%
5175	Maintenance of Meters		1860 C	100%

Ontario Energy Board

2021 Cost Allocation Model

EB-2021-0016

Sheet E2 Allocator Worksheet -

Details:
The worksheet below details how allocators are derived.

Explanation	ID and Factors	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Demand Allocators								
1 cp								
Transformation CP	**TCP1**	100.00%	65.24%	15.94%	18.79%	0.00%	0.00%	0.03%
Bulk Delivery (SubTransmission) CP	**BCP1**	100.00%	65.24%	15.94%	18.79%	0.00%	0.00%	0.03%
Distribution CP (Total System)	**DCP1**	100.00%	65.24%	15.94%	18.79%	0.00%	0.00%	0.03%
4 cp								
Transformation CP	**TCP4**	100.00%	62.02%	17.28%	20.66%	0.00%	0.00%	0.04%
Bulk Delivery (SubTransmission) CP	**BCP4**	100.00%	62.02%	17.28%	20.66%	0.00%	0.00%	0.04%
Distribution CP (Total System)	**DCP4**	100.00%	62.02%	17.28%	20.66%	0.00%	0.00%	0.04%
12 cp								
Transformation CP	**TCP12**	100.00%	55.94%	17.58%	25.90%	0.44%	0.08%	0.06%
Bulk Delivery (SubTransmission) CP	**BCP12**	100.00%	55.94%	17.58%	25.90%	0.44%	0.08%	0.06%
Distribution CP (Total System)	**DCP12**	100.00%	55.94%	17.58%	25.90%	0.44%	0.08%	0.06%
NON CO_INCIDENT PEAK								
1 NCP								
Distribution NCP (Total System)	**DNCP1**	100.00%	51.53%	20.12%	28.20%	0.00%	0.11%	0.03%
Primary NCP	**PNCP1**	100.00%	51.25%	20.01%	28.04%	0.55%	0.11%	0.03%
Line Transformer NCP	**LTNCP1**	100.00%	53.71%	20.98%	24.58%	0.58%	0.12%	0.04%
Secondary NCP	**SNCP1**	100.00%	54.02%	21.10%	24.72%	0.00%	0.12%	0.04%
4 NCP								
Distribution NCP (Total System)	**DNCP4**	100.00%	47.95%	21.63%	30.26%	0.00%	0.13%	0.03%
Primary NCP	**PNCP4**	100.00%	47.65%	21.50%	30.07%	0.62%	0.13%	0.03%
Line Transformer NCP	**LTNCP4**	100.00%	50.12%	22.61%	26.45%	0.65%	0.13%	0.04%
Secondary NCP	**SNCP4**	100.00%	50.45%	22.76%	26.62%	0.00%	0.14%	0.04%
12 NCP								
Distribution NCP (Total System)	**DNCP12**	100.00%	43.58%	20.76%	35.47%	0.00%	0.16%	0.04%
Primary NCP	**PNCP12**	100.00%	43.24%	20.60%	35.19%	0.78%	0.16%	0.04%
Line Transformer NCP	**LTNCP12**	100.00%	45.88%	21.86%	31.23%	0.83%	0.17%	0.04%
Secondary NCP	**SNCP12**	100.00%	46.26%	22.04%	31.49%	0.00%	0.17%	0.04%
Demand Allocators - Composite								
DEMAND 1815-1855	**1815-1855 D**	100.00%	49.72%	22.43%	27.35%	0.33%	0.13%	0.04%
DEMAND 1808	**1808 D**	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEMAND 1815	**1815 D**	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEMAND 1820	**1820 D**	100.00%	47.65%	21.50%	30.07%	0.62%	0.13%	0.03%

	A	B	C	D	E	F	J	K	L
		1815 & 1820							
59	DEMAND 1815 & 1820	D	100.00%	47.65%	21.50%	30.07%	0.62%	0.13%	0.03%
60	DEMAND 1830	1830 D	100.00%	48.21%	21.75%	29.38%	0.50%	0.13%	0.03%
61	DEMAND 1835	1835 D	100.00%	48.21%	21.75%	29.38%	0.50%	0.13%	0.03%
		1830 & 1835							
62	DEMAND 1830 & 1835	D	100.00%	48.21%	21.75%	29.38%	0.50%	0.13%	0.03%
63	DEMAND 1840	1840 D	100.00%	50.45%	22.76%	26.62%	0.00%	0.14%	0.04%
64	DEMAND 1845	1845 D	100.00%	50.45%	22.76%	26.62%	0.00%	0.14%	0.04%
		1840 & 1845							
65	DEMAND 1840 & 1845	D	100.00%	50.45%	22.76%	26.62%	0.00%	0.14%	0.04%
66	DEMAND 1850	1850 D	100.00%	50.12%	22.61%	26.45%	0.65%	0.13%	0.04%
67	DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
68	DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
69									
70	CUSTOMER ALLOCATORS								
71									
72	Billing Data								
73	kWh	CEN	100.00%	38.95%	11.52%	24.78%	0.55%	0.06%	0.10%
74	kW	CDEM	100.00%	0.00%	0.00%	58.18%	1.11%	0.11%	0.00%
75	kWh - Excl WMP	CEN EWMP	100.00%	38.95%	11.52%	24.78%	0.55%	0.06%	0.10%
76									
77	Dollar Billed	CREV	100.00%	67.58%	10.54%	14.46%	2.45%	0.08%	0.08%
78	Bad Debt 3 Year Historical Average	BDHA	100.00%	99.36%	0.64%	0.00%	0.00%	0.00%	0.00%
79	Late Payment 3 Year Historical Average	LPHA	100.00%	69.11%	13.50%	17.29%	0.10%	0.00%	0.00%
80									
81	Number of Bills	CNB	100.00%	88.61%	10.15%	0.79%	0.06%	0.14%	0.26%
82	Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	98.45%	0.54%	1.01%
83	Embedded Distributor	ED	100.00%	0.00%	0.00%	0.00%	0.00%		0.00%
85									
86	Total Number of Customer	CCA	100.00%	70.86%	8.11%	0.63%	20.04%	0.11%	0.21%
87	Subtransmission Customer Base	CCB	100.00%	70.89%	8.12%	0.63%	20.05%	0.11%	0.21%
88	Primary Feeder Customer Base	CCP	100.00%	87.65%	10.04%	0.78%	1.14%	0.14%	0.26%
89	Line Transformer Customer Base	CCLT	100.00%	87.66%	10.04%	0.77%	1.14%	0.14%	0.26%
90	Secondary Feeder Customer Base	CCS	100.00%	70.89%	8.12%	0.62%	20.05%	0.11%	0.21%
91									
92	Weighted - Services	CWCS	100.00%	70.15%	15.34%	1.18%	13.11%	0.08%	0.14%
93	Weighted Meter -Capital	CWMC	100.00%	74.07%	17.23%	8.69%	0.00%	0.00%	0.00%
94	Weighted Meter Reading	CWMR	100.00%	87.31%	10.00%	2.69%	0.00%	0.00%	0.00%
95	Weighted Bills	CWNB	100.00%	77.58%	8.88%	12.44%	0.76%	0.12%	0.23%
96									
97	CUSTOMER ALLOCATORS - Composite								
98									
99	CUSTOMER 1815-1855	1815-1855 C	100.00%	77.62%	10.06%	0.77%	11.21%	0.12%	0.22%
100	CUSTOMER 1808	1808 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
101	CUSTOMER 1815	1815 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
102	CUSTOMER 1820	1820 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		1815 & 1820							
103	CUSTOMER 1815 & 1820	C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
104	CUSTOMER 1830	1830 C	100.00%	84.30%	9.65%	0.75%	4.92%	0.13%	0.25%
105	CUSTOMER 1835	1835 C	100.00%	84.30%	9.65%	0.75%	4.92%	0.13%	0.25%
		1830 & 1835							
106	CUSTOMER 1830 & 1835	C	100.00%	84.30%	9.65%	0.75%	4.92%	0.13%	0.25%
107	CUSTOMER 1840	1840 C	100.00%	70.89%	8.12%	0.62%	20.05%	0.11%	0.21%
108	CUSTOMER 1845	1845 C	100.00%	70.89%	8.12%	0.62%	20.05%	0.11%	0.21%
		1840 & 1845							
109	CUSTOMER 1840 & 1845	C	100.00%	70.89%	8.12%	0.62%	20.05%	0.11%	0.21%
110	CUSTOMER 1850	1850 C	100.00%	87.66%	10.04%	0.77%	1.14%	0.14%	0.26%
111	CUSTOMER 1855	1855 C	100.00%	70.15%	15.34%	1.18%	13.11%	0.08%	0.14%
112	CUSTOMER 1860	1860 C	100.00%	74.07%	17.23%	8.69%	0.00%	0.00%	0.00%
113									
114	**Composite Allocators**								
115	Net Fixed Assets	NFA	100.00%	60.98%	17.69%	16.42%	4.70%	0.12%	0.10%
116	Net Fixed Assets Excluding Capital Contribution	NFA ECC	100.00%	60.17%	17.48%	16.27%	4.54%	0.12%	0.10%
117	5005-5340	O&M	100.00%	67.69%	13.82%	12.43%	3.43%	0.09%	0.11%
118	Account Setup	Acct	100.00%	67.69%	13.82%	12.43%	3.43%	0.09%	0.11%
119	Access to Poles	POLE	100.00%	60.84%	17.52%	19.36%	2.04%	0.13%	0.11%
120	5005-6225	OM&A	100.00%	68.59%	14.09%	12.68%	3.50%	0.10%	0.11%
121									
122	SME Allocator	4751 C		89.73%	10%	0%	0%	0%	0%
123									
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Ontario Energy Board

2021 Cost Allocation Model

EB-2021-0015

Sheet I6 Demand Allocator Worksheet

Instructions:
Input sheet for Demand Allocators.

PLCC WATTS
400

Customer Classes	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor
CCA	10,497	10,981	1,257	98	3,106	17	32	0
CCB	10,491	10,981	1,257	98	3,106	17	32	0
CCP	12,529	10,981	1,257	98	143	17	32	0
CCLT	12,537	10,981	1,257	97	143	17	32	0
CCS	10,490	10,981	1,257	97	3,106	17	32	0
PLCC-CCA	6,199	4,392	503	39	1,242	7	13	2
PLCC-CCB	6,196	4,392	503	39	1,242	7	13	0
PLCC-CCP	8,011	4,392	503	39	57	7	13	0
PLCC-CCLT	8,011	4,392	503	39	57	7	13	0
PLCC-CCS	6,196	4,392	503	39	1,242	7	13	0
1NCP								
DNCP1	80,135	27,017	9,034	12,693	305	58	28	0
PNCP1	80,135	27,017	9,034	12,693	305	58	28	0
LTNCP1	48,963	27,017	9,034	10,622	305	58	28	0
SNCP1	48,963	27,017	9,034	10,622	305	58	28	0
PLCC - 1NCP								
DNCP1A	44,976	23,124	9,031	12,654	0	51	15	0
PNCP1A	45,124	23,124	9,031	12,654	246	51	15	0
LTNCP1A	43,053	23,124	9,031	10,583	246	51	15	0
SNCP1A	42,905	23,124	9,031	10,583	0	51	15	0
4 NCP								
DNCP4	179,871	93,728	36,372	48,216	1,218	232	105	0
PNCP4	179,871	93,728	36,372	48,216	1,218	232	105	0
LTNCP4	172,002	93,728	36,372	40,346	1,218	232	105	0
SNCP4	172,002	93,728	36,372	40,346	1,218	232	105	0
PLCC - 4NCP								
DNCP4A	159,037	76,158	34,360	48,060	0	205	54	0
PNCP4A	159,827	76,158	34,360	48,060	990	205	54	0
LTNCP4A	151,960	76,158	34,360	40,193	990	205	54	0
SNCP4A	150,970	76,158	34,360	40,193	0	205	54	0
12NCP								
DNCP12	429,124	216,566	84,105	133,832	3,643	691	288	0
PNCP12	417,284	216,566	84,105	111,992	3,643	691	288	0
LTNCP12	417,284	216,566	84,105	111,992	3,643	691	288	0
SNCP12	417,284	216,566	84,105	111,992	3,643	691	288	0
PLCC - 12NCP								
DNCP12A	376,034	163,857	78,070	133,363	0	609	134	0
PNCP12A	378,991	163,857	78,070	133,363	2,958	609	134	0
LTNCP12A	367,156	163,857	78,070	111,528	2,958	609	134	0
SNCP12A	364,198	163,857	78,070	111,528	0	609	134	0

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

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

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
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	1830 & 1835 C	x
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	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	1840 & 1845 C	x
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	x
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	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	1840 & 1845 C	x
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	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	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			CWMR	
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	Demand Grouping Indicator	Demand	Customer	Joint
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 - Unclassifed	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				

Ontario Energy Board

2021 Cost Allocation Model

EB-2021-0016

Sheet E5 Reconciliation Worksheet -

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

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS
1565	Conservation and Demand Management Expenditures and Recoveries	$0		$0	
1608	Franchises and Consents	$0		$0	
1805	Land		$0	$0	
1805-1	Land Station >50 kV		$0	$0	
1805-2	Land Station <50 kV		$2,112	$2,112	
1806	Land Rights		$0	$0	
1806-1	Land Rights Station >50 kV		$0	$0	
1806-2	Land Rights Station <50 kV		$0	$0	
1808	Buildings and Fixtures		$0	$0	
1808-1	Buildings and Fixtures > 50 kV		$0	$0	
1808-2	Buildings and Fixtures < 50 KV		$0	$0	

1810	Leasehold Improvements	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$142,098	$142,098
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0
1825	Storage Battery Equipment	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0
1830	Poles, Towers and Fixtures	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$1,430,381	$1,430,381
1830-5	Poles, Towers and Fixtures - Secondary	$357,595	$357,595
1835	Overhead Conductors and Devices	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$5,383,707	$5,383,707
1835-5	Overhead Conductors and Devices - Secondary	$1,345,927	$1,345,927
1840	Underground Conduit	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0
1840-4	Underground Conduit - Primary	$0	$0
1840-5	Underground Conduit - Secondary	$3,392,328	$3,392,328
1845	Underground Conductors and Devices	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0
1845-4	Underground Conductors and Devices - Primary	$0	$0

1845-5	Underground Conductors and Devices - Secondary		$9,811,693	$9,811,693
1850	Line Transformers		$8,521,830	$8,521,830
1855	Services		$1,932,191	$1,932,191
1860	Meters		$1,883,036	$1,883,036
1905	Land	$0	$82,399	$82,399
1906	Land Rights	$0	$2,945	$2,945
1908	Buildings and Fixtures	$0	$458,164	$458,164
1910	Leasehold Improvements	$0	$0	$0
1915	Office Furniture and Equipment	$0	$312,223	$312,223
1920	Computer Equipment - Hardware	$0	$481,580	$481,580
1925	Computer Software	$0	$428,219	$428,219
1930	Transportation Equipment	$0	$1,192,004	$1,192,004
1935	Stores Equipment	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$0	$439,127	$439,127
1945	Measurement and Testing Equipment	$0	$0	$0
1950	Power Operated Equipment	$0	$0	$0
1955	Communication Equipment	$0	$37,537	$37,537
1960	Miscellaneous Equipment	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0	$0	$0
1980	System Supervisory Equipment	$0	$0	$0
1990	Other Tangible Property	$0	$0	$0
1995	Contributions and Grants - Credit	($9,129,435)	$0	($9,129,435)
2005	Property Under Capital Leases	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($16,931,576)		($16,931,576)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0		$0
3046	Balance Transferred From Income	($478,758)		($478,758)
	blank row			
4080	Distribution Services Revenue	($3,705,118)		($3,705,118)
4082	Retail Services Revenues	$0		$0

4084	Service Transaction Requests (STR) Revenues	$0	$0
4086	SSS Admin Charge	$0	$0
4090	Electric Services Incidental to Energy Sales	$0	$0
4205	Interdepartmental Rents	$0	$0
4210	Rent from Electric Property	$0	$0
4215	Other Utility Operating Income	($5,964)	($5,964)
4220	Other Electric Revenues	$0	$0
4225	Late Payment Charges	($75,000)	($75,000)
4235	Miscellaneous Service Revenues	$0	$0
4240	Provision for Rate Refunds	$0	$0
4245	Government Assistance Directly Credited to Income	$0	$0
4305	Regulatory Debits	$0	$0
4310	Regulatory Credits	$0	$0
4315	Revenues from Electric Plant Leased to Others	$0	$0
4320	Expenses of Electric Plant Leased to Others	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0	$0
4345	Gains from Disposition of Future Use Utility Plant	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	$0	$0
4355	Gain on Disposition of Utility and Other Property	$0	$0
4360	Loss on Disposition of Utility and Other Property	$0	$0
4365	Gains from Disposition of Allowances for Emission	$0	$0

4370	Losses from Disposition of Allowances for Emission	$0	$0
4375	Revenues from Non-Utility Operations	($464,751)	($464,751)
4380	Expenses of Non-Utility Operations	$317,340	$317,340
4390	Miscellaneous Non-Operating Income	($66,248)	($66,248)
4395	Rate-Payer Benefit Including Interest	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0	$0
4405	Interest and Dividend Income	($100,971)	($100,971)
4415	Equity in Earnings of Subsidiary Companies	$0	$0
4705	Power Purchased	$21,587,194	$21,587,194
4708	Charges-WMS	$825,193	$825,193
4710	Cost of Power Adjustments	$0	$0
4712	Charges-One-Time	$0	$0
4714	Charges-NW	$1,810,508	$1,810,508
4715	System Control and Load Dispatching	$0	$0
4716	Charges-CN	$1,359,317	$1,359,317
4730	Rural Rate Assistance Expense	$0	$0
4750	Charges-LV	$722,305	$722,305
4751	Charges - Smart Metering Entity	$75,580	$75,580
5005	Operation Supervision and Engineering	$22,440	$22,440
5010	Load Dispatching	$9,872	$9,872
5012	Station Buildings and Fixtures Expense	$0	$0
5014	Transformer Station Equipment - Operation Labour	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0
5016	Distribution Station Equipment - Operation Labour	$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$55,083	$55,083
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	$0

5030	Overhead Subtransmission Feeders - Operation	$0	$0
5035	Overhead Distribution Transformers- Operation	$6,862	$6,862
5040	Underground Distribution Lines and Feeders - Operation Labour	$363,003	$363,003
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	$0
5050	Underground Subtransmission Feeders - Operation	$0	$0
5055	Underground Distribution Transformers - Operation	$11,418	$11,418
5065	Meter Expense	$19,440	$19,440
5070	Customer Premises - Operation Labour	$0	$0
5075	Customer Premises - Materials and Expenses	$0	$0
5085	Miscellaneous Distribution Expense	$0	$0
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$42,000	$42,000
5096	Other Rent	$0	$0
5105	Maintenance Supervision and Engineering	$0	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0
5112	Maintenance of Transformer Station Equipment	$0	$0
5114	Maintenance of Distribution Station Equipment	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	$48,000	$48,000
5125	Maintenance of Overhead Conductors and Devices	$187,433	$187,433
5130	Maintenance of Overhead Services	$100,555	$100,555
5135	Overhead Distribution Lines and Feeders - Right of Way	$94,500	$94,500
5145	Maintenance of Underground Conduit	$0	$0

5150	Maintenance of Underground Conductors and Devices	$107,650	$107,650
5155	Maintenance of Underground Services	$105,608	$105,608
5160	Maintenance of Line Transformers	$35,108	$35,108
5175	Maintenance of Meters	$237,600	$237,600
5305	Supervision	$118,865	$118,865
5310	Meter Reading Expense	$46,039	$46,039
5315	Customer Billing	$268,870	$268,870
5320	Collecting	$103,558	$103,558
5325	Collecting- Cash Over and Short	$40	$40
5330	Collection Charges	$11,760	$11,760
5335	Bad Debt Expense	$120,000	$120,000
5340	Miscellaneous Customer Accounts Expenses	$0	$0
5405	Supervision	$0	$0
5410	Community Relations - Sundry	$9,537	$9,537
5415	Energy Conservation	$1,000	$1,000
5420	Community Safety Program	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	$0	$0
5505	Supervision	$0	$0
5510	Demonstrating and Selling Expense	$0	$0
5515	Advertising Expense	$1,000	$1,000
5520	Miscellaneous Sales Expense	$0	$0
5605	Executive Salaries and Expenses	$24,720	$24,720
5610	Management Salaries and Expenses	$636,838	$636,838
5615	General Administrative Salaries and Expenses	$59,645	$59,645
5620	Office Supplies and Expenses	$92,700	$92,700
5625	Administrative Expense Transferred Credit	$0	$0
5630	Outside Services Employed	$176,130	$176,130
5635	Property Insurance	$35,013	$35,013
5640	Injuries and Damages	$74,160	$74,160
5645	Employee Pensions and Benefits	$0	$0
5650	Franchise Requirements	$0	$0
5655	Regulatory Expenses	$160,460	$160,460
5660	General Advertising Expenses	$0	$0

5665	Miscellaneous General Expenses	$5,365		$5,365	
5670	Rent	$0		$0	
5675	Maintenance of General Plant	$75,000		$75,000	
5680	Electrical Safety Authority Fees	$6,180		$6,180	
5685	Independent Market Operator Fees and Penalties	$0		$0	
5705	Amortization Expense - Property, Plant, and Equipment	$248,704		$248,704	
5710	Amortization of Limited Term Electric Plant	$0		$0	
5715	Amortization of Intangibles and Other Electric Plant	$0		$0	
5720	Amortization of Electric Plant Acquisition Adjustments	$0		$0	
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0		$0	
5735	Amortization of Deferred Development Costs	$0		$0	
5740	Amortization of Deferred Charges	$0		$0	
6005	Interest on Long Term Debt	$225,465		$225,465	
6105	Taxes Other Than Income Taxes	$20,000		$20,000	
6110	Income Taxes	$0		$0	
6205-1	Sub-account LEAP funding	$5,414		$5,414	
6210	Life Insurance	$0		$0	
6215	Penalties	$0		$0	
6225	Other Deductions	$0		$0	
	Total	**($287,351)**	**$37,637,096**	**$37,349,745**	**Control**

Grouping by Allocator	**Adjusted TB**	**Excluded from COSS**	**Excluded**	**Included**
1808	$ -	$ -	$ -	$ -
1815	$ -	$ -	$ -	$ -

1820	$ -	$ -	$ -	$ -
1830	$ 48,000	$ -	$ -	$ 48,000
1835	$ 187,433	$ -	$ -	$ 187,433
1840	$ -	$ -	$ -	$ -
1845	$ 107,650	$ -	$ -	$ 107,650
1850	$ 53,387	$ -	$ -	$ 53,387
1855	$ 206,163	$ -	$ -	$ 206,163
1860	$ 237,600	$ -	$ -	$ 237,600
1815-1855	$ 32,312	$ -	$ -	$ 32,312
1830 & 1835	$ 191,583	$ -	$ -	$ 191,583
1840 & 1845	$ 363,003	$ -	$ -	$ 363,003
BCP	$ -	$ -	$ -	$ -
BDHA	$ 120,000	$ -	$ -	$ 120,000
Break Out	$ (25,812,307)	$ -	$ -	$ (25,812,307)
CCA	$ -	$ -	$ -	$ -
CDMPP	$ 1,000	$ -	$ -	$ 1,000
CEN	$ 3,169,824	$ -	$ -	$ 3,169,824
CEN EWMP	$ 22,412,387	$ -	$ -	$ 22,412,387
CREV	$ (3,705,118)	$ -	$ -	$ (3,705,118)
CWCS	$ 1,932,191	$ -	$ -	$ 1,932,191
CWMC	$ 1,902,476	$ -	$ -	$ 1,902,476
CWMR	$ 46,039	$ -	$ -	$ 46,039
CWNB	$ 503,093	$ -	$ -	$ 503,093
DCP	$ 2,112	$ -	$ -	$ 2,112
LPHA	$ (75,000)	$ -	$ -	$ (75,000)
LTNCP	$ 8,521,830	$ -	$ -	$ 8,521,830
NFA	$ (406,476)	$ -	$ -	$ (406,476)
NFA ECC	$ 3,469,211	$ -	$ -	$ 3,469,211
O&M	$ 1,327,148	$ -	$ -	$ 1,327,148
PNCP	$ 6,956,187	$ -	$ -	$ 6,956,187
SNCP	$ 14,907,543	$ -	$ -	$ 14,907,543
TCP	$ -	$ -	$ -	$ -
Total	**$ 36,699,271**	**$ -**	**$ -**	**$ 36,699,271**

Excluded	**Included**	Balance in O5	Difference	Balance in O4 Summary	Difference
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$2,112	$2,112	$0	$2,112	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0

$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$142,098	$142,098	$0	$142,098	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$1,430,381	$1,430,381	$0	$1,430,381	$0
$0	$357,595	$357,595	$0	$357,595	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$5,383,707	$5,383,707	$0	$5,383,707	$0
$0	$1,345,927	$1,345,927	$0	$1,345,927	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$3,392,328	$3,392,328	$0	$3,392,328	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0

$0	$9,811,693	$9,811,693	$0	$9,811,693	$0
$0	$8,521,830	$8,521,830	$0	$8,521,830	$0
$0	$1,932,191	$1,932,191	$0	$1,932,191	$0
$0	$1,883,036	$1,883,036	$0	$1,883,036	$0
$0	$82,399	$82,399	$0	$82,399	$0
$0	$2,945	$2,945	$0	$2,945	$0
$0	$458,164	$458,164	$0	$458,164	$0
$0	$0	$0	$0	$0	$0
$0	$312,223	$312,223	$0	$312,223	$0
$0	$481,580	$481,580	$0	$481,580	$0
$0	$428,219	$428,219	$0	$428,219	$0
$0	$1,192,004	$1,192,004	$0	$1,192,004	$0
$0	$0	$0	$0	$0	$0
$0	$439,127	$439,127	$0	$439,127	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$37,537	$37,537	$0	$37,537	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	($9,129,435)	($9,129,435)	$0	($9,129,435)	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	($16,931,576)	($16,931,576)	$0	($16,931,576)	($0)
$0	$0	$0	$0	$0	$0
$0	($478,758)	($478,758)	$0	($478,758)	$0
$0	($3,705,118)	($3,705,118)	$0	($3,705,118)	$0
$0	$0	$0	$0	$0	$0

$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	($5,964)	($5,964)	$0	($5,964)	$0
$0	$0	$0	$0	$0	$0
$0	($75,000)	($75,000)	$0	($75,000)	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0

$0	$0	$0	$0	$0	$0
$0	($464,751)	($464,751)	$0	($464,751)	$0
$0	$317,340	$317,340	$0	$317,340	$0
$0	($66,248)	($66,248)	$0	($66,248)	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	($100,971)	($100,971)	$0	($100,971)	$0
$0	$0	$0	$0	$0	$0
$0	$21,587,194	$21,587,194	$0	$21,587,194	$0
$0	$825,193	$825,193	$0	$825,193	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$1,810,508	$1,810,508	$0	$1,810,508	$0
$0	$0	$0	$0	$0	$0
$0	$1,359,317	$1,359,317	$0	$1,359,317	$0
$0	$0	$0	$0	$0	$0
$0	$722,305	$722,305	$0	$722,305	$0
$0	$75,580	$75,580	$0	$75,580	$0
$0	$22,440	$22,440	$0	$22,440	$0
$0	$9,872	$9,872	$0	$9,872	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$55,083	$55,083	$0	$55,083	$0
$0	$0	$0	$0	$0	$0

$0	$0	$0	$0	$0	$0
$0	$6,862	$6,862	$0	$6,862	$0
$0	$363,003	$363,003	$0	$363,003	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$11,418	$11,418	$0	$11,418	$0
$0	$19,440	$19,440	$0	$19,440	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$42,000	$42,000	$0	$42,000	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$48,000	$48,000	$0	$48,000	$0
$0	$187,433	$187,433	$0	$187,433	$0
$0	$100,555	$100,555	$0	$100,555	$0
$0	$94,500	$94,500	$0	$94,500	$0
$0	$0	$0	$0	$0	$0

$0	$107,650	$107,650	$0	$107,650	$0
$0	$105,608	$105,608	$0	$105,608	$0
$0	$35,108	$35,108	$0	$35,108	$0
$0	$237,600	$237,600	$0	$237,600	$0
$0	$118,865	$118,865	$0	$118,865	$0
$0	$46,039	$46,039	$0	$46,039	$0
$0	$268,870	$268,870	$0	$268,870	$0
$0	$103,558	$103,558	$0	$103,558	$0
$0	$40	$40	$0	$40	$0
$0	$11,760	$11,760	$0	$11,760	$0
$0	$120,000	$120,000	$0	$120,000	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$9,537	$9,537	$0	$9,537	$0
$0	$1,000	$1,000	$0	$1,000	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$1,000	$1,000	$0	$1,000	$0
$0	$0	$0	$0	$0	$0
$0	$24,720	$24,720	$0	$24,720	$0
$0	$636,838	$636,838	$0	$636,838	$0
$0	$59,645	$59,645	$0	$59,645	$0
$0	$92,700	$92,700	$0	$92,700	$0
$0	$0	$0	$0	$0	$0
$0	$176,130	$176,130	$0	$176,130	$0
$0	$35,013	$35,013	$0	$35,013	$0
$0	$74,160	$74,160	$0	$74,160	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$160,460	$160,460	$0	$160,460	$0
$0	$0	$0	$0	$0	$0

$0	$5,365	$5,365	$0	$5,365	$0
$0	$0	$0	$0	$0	$0
$0	$75,000	$75,000	$0	$75,000	$0
$0	$6,180	$6,180	$0	$6,180	$0
$0	$0	$0	$0	$0	$0
$0	$248,704	$248,704	$0	$248,704	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$225,465	$225,465	$0	$225,465	$0
$0	$20,000	$20,000	$0	$20,000	$0
$0	$0	$0	$0	$0	$0
$0	$5,414	$5,414	$0	$5,414	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	**$37,349,745**	**$37,349,745**	**$0**	**$37,349,745**	**($0)**
$37,349,745					

Balance in O5	Difference	Balance in O4 Summary	Difference
$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -

$	-	$	-	$	-	$	-
$	48,000	$	-	$	48,000	$	-
$	187,433	$	-	$	187,433	$	-
$	-	$	-	$	-	$	-
$	107,650	$	-	$	107,650	$	-
$	53,387	$	-	$	53,387	$	-
$	206,163	$	-	$	206,163	$	-
$	237,600	$	-	$	237,600	$	-
$	32,312	$	-	$	32,312	$	-
$	191,583	$	-	$	191,583	$	-
$	363,003	$	-	$	363,003	$	-
$	-	$	-	$	-	$	-
$	120,000	$	-	$	120,000	$	-
$	(25,812,307)	$	-	$	(25,812,307)	$	(0)
$	-	$	-	$	-	$	-
$	1,000	$	-	$	1,000	$	-
$	3,169,824	$	-	$	3,169,824	$	-
$	22,412,387	$	-	$	22,412,387	$	-
$	(3,705,118)	$	-	$	(3,705,118)	$	-
$	1,932,191	$	-	$	1,932,191	$	-
$	1,902,476	$	-	$	1,902,476	$	-
$	46,039	$	-	$	46,039	$	-
$	503,093	$	-	$	503,093	$	-
$	2,112	$	-	$	2,112	$	-
$	(75,000)	$	-	$	(75,000)	$	-
$	8,521,830	$	-	$	8,521,830	$	-
$	(406,476)	$	-	$	(406,476)	$	-
$	3,469,211	$	-	$	3,469,211	$	-
$	1,327,148	$	-	$	1,327,148	$	-
$	6,956,187	$	-	$	6,956,187	$	-
$	14,907,543	$	-	$	14,907,543	$	-
$	-	$	-	$	-	$	-
$	**36,699,271**	**$**	**-**	**$**	**36,699,271**	**$**	**(0)**

Ontario Energy Board

2021 Cost Allocation

Sheet E5 Reconciliation Worksheet -

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

OPTION #1 - Detailed

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

OPTION #2 - Rolled Up (Note that the rolled-up version is no longer required in a

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

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

COS filing.)