November 29, 2018

VIA RESS, E-MAIL and COURIER

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, Suite 2700
Toronto, ON M4P 1E4

Dear Ms. Walli:

Re: Electricity Distribution Licence No. ED-2002-0556
2019 Electricity Distribution Rate Application (EB-2018-0044) Updated Appendices and Models

Please find attached Hydro Ottawa's Updated Excel Appendices and Models which reflect the Cost of Capital Parameters and Inflationary factor released by the OEB on November 22 and 23, respectively, for Cost of Service Applications with Rates effective in 2019.

Please do not hesitate to contact me if you require anything further.

Respectfully,

Original approved by April Barrie

April Barrie
Manager, Rates and Revenue
Tel. / tél. 613-738-5499 | ext. / poste 2106
regulatoryaffairs@hydroottawa.com

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Appendix 2-JA
Summary of Recoverable OM&A Expenses

	Last Rebasing Year (2012 Board-Approved)	Last Rebasing Year (2012 Actuals)	2013 Actuals	2014 Actuals	2015 Bridge Year	2016 Test Year per Settlement Agreement	2017 per Settlement Agrement	2018 per Settlement Agrement	2019 per Settlement Agrement	2019 Updated Escalator	2020 per Settlement Agrement	2020 Updated Escalator
Reporting Basis	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**
Operations		$ 14,993,742	$ 15,607,433	$ 16,336,592	$ 18,466,503	$ 19,596,285						
Maintenance		$ 9,883,523	$ 9,611,544	$ 10,972,727	$ 11,073,276	$ 10,167,954						
SubTotal	**$ -**	**$ 24,877,265**	**$ 25,218,976**	**$ 27,309,320**	**$ 29,539,779**	**$ 29,764,239**						
%Change (year over year)			1.4%	8.3%	8.2%	0.8%						
%Change (Test Year vs Last Rebasing Year - Actual)												
Billing and Collecting		$ 9,590,081	$ 10,135,276	$ 12,008,902	$ 12,397,275	$ 11,818,851						
Community Relations		$ 5,550,017	$ 5,351,621	$ 5,339,557	$ 5,959,788	$ 5,499,173						
Administrative and General		$ 33,058,970	$ 35,051,283	$ 36,251,217	$ 35,758,966	$ 36,023,300						
SubTotal	**$ -**	**$ 48,199,068**	**$ 50,538,180**	**$ 53,599,675**	**$ 54,116,030**	**$ 53,341,324**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
%Change (year over year)			4.9%	6.1%	1.0%	-1.4%						
%Change (Test Year vs Last Rebasing Year - Actual)												
Total	**$ 73,090,393**	**$ 73,076,334**	**$ 75,757,156**	**$ 80,908,994**	**$ 83,655,809**	**$ 83,105,563**	**$ 84,692,880**	**$ 86,310,514**	**$ 87,959,045**	**$ 87,648,327**	**$ 89,639,063**	**$ 89,006,876**
%Change (year over year)			3.67%	6.80%	3.39%	-0.66%	1.91%	1.91%	1.91%	1.55%	1.91%	1.55%

	Last Rebasing Year (2012 Board-Approved)	Last Rebasing Year (2012 Actuals)	2013 Actuals	2014 Actuals	2015 Bridge Year	2016 Test Year (As per Settlement Agreement)	2017 per Settlement Agrement	2018 per Settlement Agrement	2019 per Settlement Agrement	2019 Updated Escalator	2020 per Settlement Agrement	2020 Updated Escalator
Operations	$ -	$ 14,993,742	$ 15,607,433	$ 16,336,592	$ 18,466,503	$ 19,596,285						
Maintenance	$ -	$ 9,883,523	$ 9,611,544	$ 10,972,727	$ 11,073,276	$ 10,167,954						
Billing and Collecting	$ -	$ 9,590,081	$ 10,135,276	$ 12,008,902	$ 12,397,275	$ 11,818,851						
Community Relations	$ -	$ 5,550,017	$ 5,351,621	$ 5,339,557	$ 5,959,788	$ 5,499,173						
Administrative and General	$ -	$ 33,058,970	$ 35,051,283	$ 36,251,217	$ 35,758,966	$ 36,023,300						
Total	**$ 73,090,393**	**$ 73,076,334**	**$ 75,757,156**	**$ 80,908,994**	**$ 83,655,809**	**$ 83,105,563**	**$ 84,692,880**	**$ 86,310,514**	**$ 87,959,045**	**$ 87,648,327**	**$ 89,639,063**	**$ 89,006,876**
%Change (year over year)			3.7%	6.8%	3.4%	-0.7%	1.91%	1.91%	1.91%	1.55%	1.91%	1.55%

	Last Rebasing Year (2012 Board-Approved)	Last Rebasing Year (2012 Actuals)	Variance 2012 BA – 2012 Actuals	2013 Actuals	Variance 2013 Actuals vs. 2012 Actuals	2014 Actual	Variance 2014 Actuals vs. 2013 Actuals	2015 Bridge Year	Variance 2015 Bridge vs. 2014 Actuals	2016 Test Year (As per Settlement Agreement)	Variance 2016 Test (As per Settlement Agreement) vs. 2015 Bridge
Operations	$ -	$ 14,993,742		$ 15,607,433	$ 613,690	$ 16,336,592	$ 729,160	$ 18,466,503	$ 2,129,910	$ 19,596,285	$ 1,129,782
Maintenance	$ -	$ 9,883,523		$ 9,611,544	-$ 271,979	$ 10,972,727	$ 1,361,184	$ 11,073,276	$ 100,549	$ 10,167,954	-$ 905,322
Billing and Collecting	$ -	$ 9,590,081		$ 10,135,276	$ 545,195	$ 12,008,902	$ 1,873,625	$ 12,397,275	$ 388,374	$ 11,818,851	-$ 578,424
Community Relations	$ -	$ 5,550,017		$ 5,351,621	-$ 198,396	$ 5,339,557	-$ 12,064	$ 5,959,788	$ 620,232	$ 5,499,173	-$ 460,615
Administrative and General	$ -	$ 33,058,970		$ 35,051,283	$ 1,992,313	$ 36,251,217	$ 1,199,934	$ 35,758,966	-$ 492,251	$ 36,023,300	$ 264,334
Total OM&A Expenses	$ 73,090,393	$ 73,076,334	$ 14,059	$ 75,757,156	$ 2,680,823	$ 80,908,994	$ 5,151,838	$ 83,655,809	$ 2,746,814	$ 83,105,563	-$ 550,246
Adjustments for Total non-recoverable items (from Appendices 2-JA and 2-JB)											
Total Recoverable OM&A Expenses	$ 73,090,393	$ 73,076,334	$ 14,059	$ 75,757,156	$ 2,680,823	$ 80,908,994	$ 5,151,838	$ 83,655,809	$ 2,746,814	$ 83,105,563	-$ 550,246
Variance from previous year				$ 2,680,823		$ 5,151,838		$ 2,746,814		-$ 550,246	
Percent change (year over year)				3.7%		6.8%		3.4%		-0.7%	
Percent Change: Test year vs. Most Current Actual											
Simple average of % variance for all years										3.3%	
Compound Annual Growth Rate for all years										3.3%	
Compound Growth Rate (2014 ~~Q2 Forecast~~ Actuals vs. 2012 Actuals)								5.2%			

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Version 1.0

Utility Name	Hydro Ottawa Limited
Assigned EB Number	EB-2018-0044
Name and Title	Gregory Van Dusen, Director of Regulatory Affairs
Phone Number	613-738-5499
Email Address	GregoryVanDusen@hydroottawa.com
Date	Settement - Test Year - 2019
Last COS Re-based Year	**2012**

Note: Drop-down lists are shaded blue; Input cells are shaded green.

Instructions

Purpose
The purpose of this workbook is to calculate the estimated Payment in Lieu of Taxes (PILs) for the Test Year. The calculation of PILs for the Test Year is on tab T0 and is based on the inputs on the other tabs.

Tab S Summary is a summary of the amounts to be transferred to the Revenue Requirement Workform. The Revenue Requirement Workform is on tab 3 of the Revenue Requirement Workform.

Methodology
To calculate the PILs for the Test Year:

1) input the balances from the income tax return of the Historical Year in tabs H1 to H13.
2) input the balances for the subsequent two (2) years (the Bridge Year and the Test Year).
Inputs should include:
- non-deductible expenses (Schedule 1 - B1 and T1)
- capital additions (Schedule 8 - B8 and T8)
- cumulative eligible expenditures (Schedule 10 - B10 and T10)
- non-deductible reserves (Schedule 13 - B13 and T13)

3) make any other adjustments and inputs required so that the PILs amount calculated for the Test Year on tab T0 is reasonable.

Other Notes
Tabs H1 to H13 relate to the Historical Year.
Tabs B1 to B13 relate to the Bridge Year.
Tabs T1 to T13 relate to the Test Year.

The amounts on tabs H1 to H13 should agree to the tax return filed with the Canada Revenue Agency. Any CRA audit adjustments or corrections should also be reflected.

It is assumed the net income before tax for the Test Year is equal to the Return on Equity. Return on Equity is calculated on tab A.

On tab "A. Data Input Sheet", input the "Rate Base" amount and "Return on Rate Base" amounts.

For the 2016 Application, the "Test Year" is 2016, the "Historical Year" is 2014, and the "Bridge Year" is 2015.

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Income Tax/PILs Workform for 2016 Filers

1. Info
S. Summary
A. Data Input Sheet
B. Tax Rates & Exemptions

Historical Year

H0 - PILs, Tax Provision Historical Year
H1 - Adj. Taxable Income Historical Year
H4 - Schedule 4 Loss Carry Forward Historical Year
H8 - Schedule 8 Historical'!A1
H10 - Schedule 10 CEC Historical Year
H13 - Schedule 13 Tax Reserves Historical

Bridge Year

B0 - PILs,Tax Provision Bridge Year
B1 - Adj. Taxable Income Bridge Year
B4 - Schedule 4 Loss Carry Forward Bridge Year
B8 - Schedule 8 CCA Bridge Year
B10 - Schedule 10 CEC Bridge Year
B13 - Schedule 13 Tax Reserves Bridge Year

Test Year

T0 PILs, Tax Provision Test Year
T1 Taxable Income Test Year
T4 Schedule 4 Loss Carry Forward Test Year
T8 Schedule 8 CCA Test Year
T10 Schedule 10 CEC Test Year
T13 Schedule 13 Reserve Test Year

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Income Tax/PILs Workform for 2016 Filers

No inputs required on this worksheet.

Inputs on Service Revenue Requirement Worksheet

The Service Revenue Requirement is in the 'Revenue Requirement Workform' - Tab 3.

Item	Working Paper Reference		
Adjustments required to arrive at taxable income	as below	**-13,976,513**	
Test Year - Payments in Lieu of Taxes (PILs)	T0	**5,081,502**	
Test Year - Grossed-up PILs	T0	**6,913,608**	
Federal Tax Rate	T0	**15.0%**	
Ontario Tax Rate	T0	**11.5%**	
Calculation of Adjustments required to arrive at Taxable Income			
Regulatory Income (before income taxes)	T1	33,625,578	
Taxable Income	T1	19,649,065	
Difference	calculated	-13,976,513	as above

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Rate Base		S	**$**	**936,124,120**	
Return on Ratebase					
Deemed ShortTerm Debt %	4.00%	T	$	37,444,965	*W = S * T*
Deemed Long Term Debt %	56.00%	U	$	524,229,507	*X = S * U*
Deemed Equity %	40.00%	V	$	374,449,648	*Y = S * V*
Short Term Interest Rate	2.82%	Z	$	1,055,948	*AC = W * Z*
Long Term Interest	3.70%	AA	$	19,380,765	*AD = X * AA*
Return on Equity (Regulatory Income)	8.98%	AB	**$**	**33,625,578**	*AE = Y * AB* T1
Return on Rate Base			**$**	**54,062,291**	*AF = AC + AD + AE*

Questions that must be answered

	Historical	Bridge	Test Year
1. Does the applicant have any Investment Tax Credits (ITC)?	Yes	Yes	Yes
2. Does the applicant have any SRED Expenditures?	No	No	No
3. Does the applicant have any Capital Gains or Losses for tax purposes?	No	No	No
4. Does the applicant have any Capital Leases?	No	No	No
5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?	No	No	No
6. Since 1999, has the applicant acquired another regulated applicant's assets?	No	No	No
7. Did the applicant pay dividends? *If Yes, please describe what was the tax treatment in the manager's summary.*	Yes	Yes	Yes
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?	No	No	No

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Income Tax/PILs Workform for 2016 Filers

Tax Rates Federal & Provincial As of June 15, 2015	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Federal income tax					
General corporate rate	38.00%	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%	28.00%
Rate reduction	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%
Federal Income Tax	15.00%	15.00%	15.00%	15.00%	15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	26.50%	26.50%	26.50%	26.50%	26.50%
Federal & Ontario Small Business					
Federal small business threshold	500,000	500,000	500,000	500,000	500,000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000	500,000
Federal small business rate	11.00%	11.00%	11.00%	11.00%	10.50%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%	4.50%

Notes

1. The Ontario Energy Board's proxy for taxable capital is rate base.
2. If taxable capital exceds $15 million the maximum tax rates apply.
3. If taxable capital is below $10 million the minimum tax rates apply.
4. Where taxable capital is between $10 million and $15 million, the tax rate will be calculated.

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

PILs Tax Provision - Historical Year

Note: Input the actual information from the tax returns for the historical year.

				Wires Only	
Regulatory Taxable Income			H1	$ 10,806,045	**A**
Combined Tax Rate and PILs	Ontario Tax Rate (Maximum 11.5%)	11.50%	**B**		
	Federal tax rate (Maximum 15%)	15.00%	**C**		
	Combined tax rate (Maximum 26.5%)			26.50%	**M = K + L**
Total Income Taxes				**$ 2,863,602**	**E = A * D**
Investment Tax Credits					**F**
Miscellaneous Tax Credits				$ 192,500	**G**
Total Tax Credits				**$ 192,500**	**H = F + G**
Corporate PILs/Income Tax Provision for Historical Year				**$ 2,671,102**	**I = H + E**

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Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Historical Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	**A**	31,971,974		31,971,974
Additions:				
Interest and penalties on taxes	103	5,000		5,000
Amortization of tangible assets	104	43,558,281		43,558,281
Amortization of intangible assets	106			0
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111	1,013,053		1,013,053
Charitable donations	112			0
Taxable Capital Gains	113			0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121	75,000		75,000
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125	3,227,504		3,227,504
Reserves from financial statements- balance at end of year	126	5,371,304		5,371,304
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0

Development expenses claimed in current year	212			0
Financing fees deducted in books	216			0
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
Other Additions				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292	600,000		600,000
Non-deductible penalties	293			0
	294			0
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(x))				0
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received				0
Current Year Investment Tax Credits received		192,500		192,500
Impairment charge				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
Total Additions		**54,042,642**	**0**	**54,042,642**
Deductions:				
Gain on disposal of assets per financial statements	401			0
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	65,124,596		65,124,596
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	885,167		885,167
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411			0

Tax reserves claimed in current year	413	3,227,504		3,227,504
Reserves from financial statements - balance at beginning of year	414	5,371,304		5,371,304
Contributions to deferred income plans	416	600,000		600,000
Book income of joint venture or partnership	305			0
Equity in income from subsidiary or affiliates	306			0
Other deductions: (Please explain in detail the nature of the item)				
Interest capitalized for accounting deducted for tax	390			0
Capital Lease Payments	391			0
Non-taxable imputed interest income on deferral and variance accounts	392			0
	393			0
	394			0
ARO Payments - Deductible for Tax when Paid				0
ITA 13(7.4) Election - Capital Contributions Received				0
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				0
Deferred Revenue - ITA 20(1)(m) reserve				0
Principal portion of lease payments				0
Lease Inducement Book Amortization credit to income				0
Financing fees for tax ITA 20(1)(e) and (e.1)				0
Tax credits accrued for in current year & deducted in financials in current year				0
				0
				0
				0
				0
				0
				0
Total Deductions		**75,208,570**	**0**	**75,208,570**
Net Income for Tax Purposes		**10,806,045**	**0**	**10,806,045**
Charitable donations from Schedule 2	311	0		0
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			0
Non-capital losses of preceding taxation years from Schedule 4	331			0
Net-capital losses of preceding taxation years from Schedule 4 *(Please include explanation and calculation in Manager's summary)*	332			0
Limited partnership losses of preceding taxation years from Schedule 4	335			0
TAXABLE INCOME		**10,806,045**	**0**	**10,806,045**

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Income Tax/PILs Workform for 2016 Filers

Schedule 7-1 Loss Carry Forward - Historical

Corporation Loss Continuity and Application

Non-Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance	
Actual Historical	0		0	B4

Net Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance	
Actual Historical			0	B4

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Income Tax/PILs Workform for 2016 Filers

Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historical per tax returns	Less: Non-Distribution Portion	UCC Regulated Historical Year
1	Distribution System - post 1987	170,872,266		170,872,266
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	26,408,955		26,408,955
2	Distribution System - pre 1988	52,742,586		52,742,586
8	General Office/Stores Equip	13,530,534		13,530,534
10	Computer Hardware/ Vehicles	4,148,729		4,148,729
10.1	Certain Automobiles			0
12	Computer Software	7,243,744		7,243,744
13_1	Lease # 1			0
13_2	Lease #2			0
13_3	Lease # 3			0
13_4	Lease # 4			0
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0
42	Fibre Optic Cable	253,294		253,294
43.1	Certain Energy-Efficient Electrical Generating Equipment			0
43.2	Certain Clean Energy Generation Equipment	0		0
45	Computers & Systems Software acq'd post Mar 22/04	4,349		4,349
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	446,066,896		446,066,896
50	Data Network Infrastructure Equipment - post Mar 2007	2,036,766		2,036,766
52	Computer Hardware and system software			0
95	CWIP			0
3	Building - pre 1988	8,294,060		8,294,060
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	731,602,180	0	731,602,180

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Income Tax/PILs Workform for 2016 Filer

Schedule 10 CEC - Historical Year

Cumulative Eligible Capital				**12,604,502**
Additions				
Cost of Eligible Capital Property Acquired during Test Year	54,317			
Other Adjustments	0			
Subtotal	54,317	**x 3/4 =**	40,738	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	**x 1/2 =**	0	
			40,738	**40,738**
Amount transferred on amalgamation or wind-up of subsidiary	0			**0**
Subtotal				**12,645,240**
Deductions				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	**x 3/4 =**		**0**
Cumulative Eligible Capital Balance				**12,645,240**
Current Year Deduction		**12,645,240**	**x 7% =**	**885,167**
Cumulative Eligible Capital - Closing Balance				**11,760,073**

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Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only	
Capital Gains Reserves ss.40(1)			0	B13
Tax Reserves Not Deducted for accounting purposes				
Reserve for doubtful accounts ss. 20(1)(l)	3,227,504		3,227,504	B13
Reserve for goods and services not delivered ss. 20(1)(m)			0	B13
Reserve for unpaid amounts ss. 20(1)(n)			0	B13
Debt & Share Issue Expenses ss. 20(1)(e)			0	B13
Other tax reserves			0	B13
			0	
			0	
			0	
			0	
			0	
Total	**3,227,504**	**0**	**3,227,504**	
Financial Statement Reserves (not deductible for Tax Purposes)				
General Reserve for Inventory Obsolescence (non-specific)			0	B13
General reserve for bad debts	3,828,062		3,828,062	B13
Accrued Employee Future Benefits:			0	B13
- Medical and Life Insurance			0	B13
-Short & Long-term Disability			0	B13
-Accmulated Sick Leave			0	B13
- Termination Cost			0	B13
- Other Post-Employment Benefits			0	B13
Provision for Environmental Costs			0	B13
Restructuring Costs			0	B13
Accrued Contingent Litigation Costs			0	B13
Accrued Self-Insurance Costs			0	B13
Other Contingent Liabilities	1,543,242		1,543,242	B13
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0	B13
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0	B13
Other			0	B13
			0	
			0	
Total	**5,371,304**	**0**	**5,371,304**	

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Income Tax/PILs Workform for 2016 Filers

PILS Tax Provision - Bridge Year

			Reference	Wires Only	
Regulatory Taxable Income			B1	$ 14,082,285	**A**
Combined Tax Rate and PILs	Effective Ontario Tax Rate	11.50%	**B**		
	Federal tax rate (Maximum 15%)	15.00%	**C**		
	Combined tax rate			26.50%	**D = B + C**
Total Income Taxes			calculated	**$ 3,731,806**	**E = A * D**
Investment Tax Credits					**F**
Miscellaneous Tax Credits				$ 132,500	**G**
Total Tax Credits				**$ 132,500**	**H = F + G**
Corporate PILs/Income Tax Provision for Bridge Year				**$ 3,599,306**	**I = H + E**

Note:

1. This is for the derivation of Bridge year PILs income tax expense and should not be used for Test year revenue requirement calculations.

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working Paper Reference	Total for Regulated Utility
Income before PILs/Taxes	A		33,556,335
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets	104		46,388,393
Amortization of intangible assets	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves deducted in prior year	125	B13	3,227,504
Reserves from financial statements- balance at end of year	126	B13	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		
Other Additions			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		
	294		

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

	295		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits Received			132,500
Total Additions			**56,812,754**
Deductions:			
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	B8	66,246,978
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10	405	B10	841,018
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves claimed in current year	413	B13	3,227,504
Reserves from financial statements - balance at beginning of year	414	B13	5,371,304
Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
Other deductions: (Please explain in detail the nature of the item)			
Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		
Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	**76,286,804**
Net Income for Tax Purposes		calculated	**14,082,285**
Charitable donations from Schedule 2	311		
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320		
Non-capital losses of preceding taxation years from Schedule 4	331	B4	0
Net-capital losses of preceding taxation years from Schedule 4 *(Please include explanation and calculation in Manager's summary)*	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
TAXABLE INCOME		calculated	**14,082,285**

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Corporation Loss Continuity and Application

Schedule 4 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction		**Total**	
Actual Historical	H4	0	
Application of Loss Carry Forward to reduce taxable income in Bridge Year			
Other Adjustments Add (+) Deduct (-)	B1	0	
Balance available for use in Test Year	calculated	0	
Amount to be used in Bridge Year	B1	0	
Balance available for use post Bridge Year	calculated	0	T4

Net Capital Loss Carry Forward Deduction		**Total**	
Actual Historical	H4	0	
Application of Loss Carry Forward to reduce taxable income in Bridge Year			
Other Adjustments Add (+) Deduct (-)			
Balance available for use in Test Year	calculated	0	
Amount to be used in Bridge Year			
Balance available for use post Bridge Year	calculated	0	T4

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Schedule 8 CCA - Bridge Year

Class	Class Description	Working Paper Reference	UCC Regulated Historical Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Bridge Year CCA		UCC End of Bridge Year
1	Distribution System - post 1987	H8	$ 170,872,266			$ 170,872,266	$ -	$ 170,872,266	4%	$ 6,834,891		$ 164,037,376
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	H8	$ 26,408,955	$ 2,929,713		$ 29,338,668	$ 1,464,857	$ 27,873,812	6%	$ 1,672,429		$ 27,666,240
2	Distribution System - pre 1988	H8	$ 52,742,586			$ 52,742,586	$ -	$ 52,742,586	6%	$ 3,164,555		$ 49,578,031
8	General Office/Stores Equip	H8	$ 13,530,534	$ 4,303,997		$ 17,834,531	$ 2,151,999	$ 15,682,533	20%	$ 3,136,507		$ 14,698,025
10	Computer Hardware/ Vehicles	H8	$ 4,148,729	$ 1,451,508		$ 5,600,237	$ 725,754	$ 4,874,483	30%	$ 1,462,345		$ 4,137,892
10.1	Certain Automobiles	H8				$ -	$ -	$ -	30%	$ -		$ -
12	Computer Software	H8	$ 7,243,744	$ 4,427,066		$ 11,670,810	$ 2,213,533	$ 9,457,277	100%	$ 9,457,277		$ 2,213,533
13 1	Lease # 1	H8				$ -	$ -	$ -		$ -		$ -
13 2	Lease #2	H8				$ -	$ -	$ -		$ -		$ -
13 3	Lease # 3	H8				$ -	$ -	$ -		$ -		$ -
13 4	Lease # 4	H8				$ -	$ -	$ -		$ -		$ -
14	Franchise	H8				$ -	$ -	$ -		$ -		$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	H8				$ -	$ -	$ -	8%	$ -		$ -
42	Fibre Optic Cable	H8	$ 253,294			$ 253,294	$ -	$ 253,294	12%	$ 30,395		$ 222,898
43.1	Certain Energy-Efficient Electrical Generating Equipment	H8				$ -	$ -	$ -	30%	$ -		$ -
43.2	Certain Clean Energy Generation Equipment	H8	$ -			$ -	$ -	$ -	50%	$ -		$ -
45	Computers & Systems Software acq'd post Mar 22/04	H8	$ 4,349			$ 4,349	$ -	$ 4,349	45%	$ 1,957		$ 2,392
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	H8				$ -	$ -	$ -	30%	$ -		$ -
47	Distribution System - post February 2005	H8	$ 446,066,896	$ 74,671,869		$ 520,738,765	$ 37,335,935	$ 483,402,831	8%	$ 38,672,226		$ 482,066,539
50	Data Network Infrastructure Equipment - post Mar 2007	H8	$ 2,036,766	$ 1,016,261		$ 3,053,027	$ 508,131	$ 2,544,897	55%	$ 1,399,693		$ 1,653,334
52	Computer Hardware and system software	H8				$ -	$ -	$ -	100%	$ -		$ -
95	CWIP	H8				$ -	$ -	$ -		$ -		$ -
3	Building - pre 1988		$ 8,294,060			$ 8,294,060	$ -	$ 8,294,060	5%	$ 414,703		$ 7,879,357
						$ -	$ -	$ -	10%	$ -		$ -
						$ -	$ -	$ -		$ -		$ -
						$ -	$ -	$ -		$ -		$ -
						$ -	$ -	$ -		$ -		$ -
						$ -	$ -	$ -		$ -		$ -
						$ -	$ -	$ -		$ -		$ -
						$ -	$ -	$ -		$ -		$ -
						$ -	$ -	$ -		$ -		$ -
						$ -	$ -	$ -		$ -		$ -
	TOTAL		$ 731,602,180	$ 88,800,414	$ -	$ 820,402,594	$ 44,400,207	$ 776,002,387		$ 66,246,978	B1	$ 754,155,616

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filer

Schedule 10 CEC - Bridge Year

				Reference	
Cumulative Eligible Capital				H10	**11,760,073**
Additions					
Cost of Eligible Capital Property Acquired during Test Year	339,288				
Other Adjustments	0				
Subtotal	339,288	**x 3/4 =**	254,466		
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	**x 1/2 =**	0		
			254,466		**254,466**
Amount transferred on amalgamation or wind-up of subsidiary	0				**0**
Subtotal					**12,014,539**
Deductions					
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year					
Other Adjustments	0				
Subtotal	0	**x 3/4 =**			**0**
Cumulative Eligible Capital Balance					**12,014,539**
Current Year Deduction		**12,014,539**	**x 7% =**		**841,018**
Cumulative Eligible Capital - Closing Balance					**11,173,522**

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

Description	Reference	Historical Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Bridge Year Adjustments: Additions	Bridge Year Adjustments: Disposals	Balance for Bridge Year		Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	H13	0		0				0	T13	0	
Tax Reserves Not Deducted for accounting purposes											
Reserve for doubtful accounts ss. 20(1)(l)	H13	3,227,504		3,227,504				3,227,504	T13	0	
Reserve for goods and services not delivered ss. 20(1)(m)	H13	0		0				0	T13	0	
Reserve for unpaid amounts ss. 20(1)(n)	H13	0		0				0	T13	0	
Debt & Share Issue Expenses ss. 20(1)(e)	H13	0		0				0	T13	0	
Other tax reserves	H13	0		0				0	T13	0	
		0		0				0		0	
		0		0				0		0	
Total		**3,227,504**	**0**	**3,227,504**	B1	**0**	**0**	**3,227,504**	B1	**0**	**0**
Financial Statement Reserves (not deductible for Tax Purposes)											
General Reserve for Inventory Obsolescence (non-specific)	H13	0		0				0	T13	0	
General reserve for bad debts	H13	3,828,062		3,828,062				3,828,062	T13	0	
Accrued Employee Future Benefits:	H13	0		0				0	T13	0	
- Medical and Life Insurance	H13	0		0				0	T13	0	
-Short & Long-term Disability	H13	0		0				0	T13	0	
-Accmulated Sick Leave	H13	0		0				0	T13	0	
- Termination Cost	H13	0		0				0	T13	0	
- Other Post-Employment Benefits	H13	0		0				0	T13	0	
Provision for Environmental Costs	H13	0		0				0	T13	0	
Restructuring Costs	H13	0		0				0	T13	0	
Accrued Contingent Litigation Costs	H13	0		0				0	T13	0	
Accrued Self-Insurance Costs	H13	0		0				0	T13	0	
Other Contingent Liabilities	H13	1,543,242		1,543,242				1,543,242	T13	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	H13	0		0				0	T13	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	H13	0		0				0	T13	0	
Other	H13	0		0				0	T13	0	
		0		0				0		0	
		0		0				0		0	
Total		**5,371,304**	**0**	**5,371,304**	B1	**0**	**0**	**5,371,304**	B1	**0**	**0**

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

PILs Tax Provision - Test Year

					Wires Only		
Regulatory Taxable Income				T1	$ 19,649,065	A	
Combined Tax Rate and PILs	Ontario Tax Rate (Maximum 11.5%)	11.50%	B				
	Federal tax rate (Maximum 15%)	15.00%	C				
	Combined tax rate (Maximum 26.5%)				26.50%	D = B + C	
Total Income Taxes					**$ 5,207,002**	E = A * D	
Investment Tax Credits						F	
Miscellaneous Tax Credits					$ 125,500	G	
Total Tax Credits					**$ 125,500**	H = F + G	
Corporate PILs/Income Tax Provision for Test Year					**$ 5,081,502**	I = H + E	S. Su
Corporate PILs/Income Tax Provision Gross Up [1]		73.50%	J		**$ 1,832,106**	K = J * I	
Income Tax (grossed-up)					**$ 6,913,608**	L = K + I	S. Su

Note:

1. This is for the derivation of revenue requirement and should not be used for sufficiency/deficiency calculations.

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Taxable Income - Test Year

	T2 S1 line #	Working Paper Reference	Test Year Taxable Income
Net Income Before Taxes		A.	33,625,578
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets *2-4 ADJUSTED ACCOUNTING DATA P489*	104		48,157,576
Amortization of intangible assets *2-4 ADJUSTED ACCOUNTING DATA P490*	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves beginning of year	125	T13	3,227,504
Reserves from financial statements- balance at end of year	126	T13	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		
Other Additions: (please explain in detail the nature of the item)			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		
	294		
	295		
	296		
	297		

ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits received			125,500
Total Additions			**58,574,937**
Deductions:			
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	T8	62,567,518
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10 CEC	405	T10	785,124
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves end of year	413	T13	3,227,504
Reserves from financial statements - balance at beginning of year	414	T13	5,371,304
Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
Other deductions: (Please explain in detail the nature of the item)			
Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		
Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
	395		
	396		
	397		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	**72,551,450**
NET INCOME FOR TAX PURPOSES		calculated	**19,649,065**

Charitable donations	311			
Taxable dividends received under section 112 or 113	320			
Non-capital losses of preceding taxation years from Schedule 7-1	331	T4	0	
Net-capital losses of preceding taxation years (Please show calculation)	332			
Limited partnership losses of preceding taxation years from Schedule 4	335			
REGULATORY TAXABLE INCOME		calculated	**19,649,065**	T0

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

Non-Capital Loss Carry Forward Deduction	Working Paper Reference	Total	Non-Distribution Portion	Utility Balance
Actual/Estimated Bridge Year	B4	0		0
				0
Other Adjustments Add (+) Deduct (-)	T1	0		0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year	T1	0		0
Balance available for use post Test Year	calculated	0	0	0

Net Capital Loss Carry Forward Deduction		Total	Non-Distribution Portion	Utility Balance
Actual/Estimated Bridge Year	B4	0		0
				0
Other Adjustments Add (+) Deduct (-)				0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year				0
Balance available for use post Test Year	calculated	0	0	0

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Schedule 8 CCA - Test Year

Class	Class Description	Working Paper Reference	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year CCA		UCC End of Test Year
1	Distribution System - post 1987	B8	$ 164,037,376			$ 164,037,376	$ -	$ 164,037,376	4%	$ 6,561,495		$ 157,475,881
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	B8	$ 27,666,240	860,917		$ 28,527,157	$ 430,459	$ 28,096,698	6%	$ 1,685,802		$ 26,841,355
2	Distribution System - pre 1988	B8	$ 49,578,031			$ 49,578,031	$ -	$ 49,578,031	6%	$ 2,974,682		$ 46,603,349
8	General Office/Stores Equip	B8	$ 14,698,025	3,095,502		$ 17,793,527	$ 1,547,751	$ 16,245,776	20%	$ 3,249,155		$ 14,544,371
10	Computer Hardware/ Vehicles	B8	$ 4,137,892	1,479,811		$ 5,617,703	$ 739,906	$ 4,877,798	30%	$ 1,463,339		$ 4,154,364
10.1	Certain Automobiles	B8	$ -			$ -	$ -	$ -	30%	$ -		$ -
12	Computer Software	B8	$ 2,213,533	4,325,277		$ 6,538,810	$ 2,162,639	$ 4,376,172	100%	$ 4,376,172		$ 2,162,639
13 1	Lease # 1	B8	$ -			$ -	$ -	$ -		$ -		$ -
13 2	Lease #2	B8	$ -			$ -	$ -	$ -		$ -		$ -
13 3	Lease # 3	B8	$ -			$ -	$ -	$ -		$ -		$ -
13 4	Lease # 4	B8	$ -			$ -	$ -	$ -		$ -		$ -
14	Franchise	B8	$ -			$ -	$ -	$ -		$ -		$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than E	B8	$ -			$ -	$ -	$ -	8%	$ -		$ -
42	Fibre Optic Cable	B8	$ 222,898			$ 222,898	$ -	$ 222,898	12%	$ 26,748		$ 196,151
43.1	Certain Energy-Efficient Electrical Generating Equipment	B8	$ -			$ -	$ -	$ -	30%	$ -		$ -
43.2	Certain Clean Energy Generation Equipment	B8	$ -			$ -	$ -	$ -	50%	$ -		$ -
45	Computers & Systems Software acq'd post Mar 22/04	B8	$ 2,392			$ 2,392	$ -	$ 2,392	45%	$ 1,076		$ 1,315
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	B8	$ -			$ -	$ -	$ -	30%	$ -		$ -
47	Distribution System - post February 2005	B8	$ 482,066,539	52,817,278		$ 534,883,817	$ 26,408,639	$ 508,475,178	8%	$ 40,678,014		$ 494,205,803
50	Data Network Infrastructure Equipment - post Mar 2007	B8	$ 1,653,334	900,848		$ 2,554,182	$ 450,424	$ 2,103,758	55%	$ 1,157,067		$ 1,397,115
52	Computer Hardware and system software	B8	$ -			$ -	$ -	$ -	100%	$ -		$ -
95	CWIP	B8	$ -			$ -	$ -	$ -	0%	$ -		$ -
3	Building - pre 1988		$ 7,879,357			$ 7,879,357	$ -	$ 7,879,357	5%	$ 393,968		$ 7,485,389
			$ -			$ -	$ -	$ -	10%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
	TOTAL		$ 754,155,616	$ 63,479,633	$ -	$ 817,635,249	$ 31,739,817	$ 785,895,432		$ 62,567,518	T1	$ 755,067,731

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Schedule 10 CEC - Test Year

Cumulative Eligible Capital			B10	**11,173,522**
Additions				
Cost of Eligible Capital Property Acquired during Test Year	56,723			
Other Adjustments	0			
Subtotal	56,723	**x 3/4 =**	42,542	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	**x 1/2 =**	0	
			42,542	**42,542**
Amount transferred on amalgamation or wind-up of subsidiary	0			**0**
Subtotal				**11,216,064**
Deductions				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year	0			
Other Adjustments	0			
Subtotal	0	**x 3/4 =**		**0**
Cumulative Eligible Capital Balance				**11,216,064**
Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income")		**11,216,064**	**x 7% =**	**785,124**
Cumulative Eligible Capital - Closing Balance				**10,430,939**

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

						Test Year Adjustments					
Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Additions	Disposals	Balance for Test Year		Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	B13	0		0				0		0	
Tax Reserves Not Deducted for accounting purposes											
Reserve for doubtful accounts ss. 20(1)(l)	B13	3,227,504		3,227,504		0	0	3,227,504		0	
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0		0				0		0	
Reserve for unpaid amounts ss. 20(1)(n)	B13	0		0				0		0	
Debt & Share Issue Expenses ss. 20(1)(e)	B13	0		0				0		0	
Other tax reserves	B13	0		0				0		0	
		0		0				0		0	
		0		0				0		0	
Total		**3,227,504**	**0**	**3,227,504**	T1	**0**	**0**	**3,227,504**	T1	**0**	**0**
Financial Statement Reserves (not deductible for Tax Purposes)											
General Reserve for Inventory Obsolescence (non-specific)	B13	0		0				0		0	
General reserve for bad debts	B13	3,828,062		3,828,062				3,828,062		0	
Accrued Employee Future Benefits:	B13	0		0				0		0	
- Medical and Life Insurance	B13	0		0				0		0	
-Short & Long-term Disability	B13	0		0				0		0	
-Accmulated Sick Leave	B13	0		0				0		0	
- Termination Cost	B13	0		0				0		0	
- Other Post-Employment Benefits	B13	0		0				0		0	
Provision for Environmental Costs	B13	0		0				0		0	
Restructuring Costs	B13	0		0				0		0	
Accrued Contingent Litigation Costs	B13	0		0				0		0	
Accrued Self-Insurance Costs	B13	0		0				0		0	
Other Contingent Liabilities	B13	1,543,242		1,543,242				1,543,242		0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	B13	0		0				0		0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	B13	0		0				0		0	
Other	B13	0		0				0		0	
		0		0				0		0	
		0		0				0		0	
Total		**5,371,304**	**0**	**5,371,304**	T1	**0**	**0**	**5,371,304**	T1	**0**	**0**

File Number: EB-2018-0044
Exhibit:
Tab:
Schedule:
Page:

Date:

Appendix 2-OA
Capital Structure and Cost of Capital

This table must be completed for the last Board approved year and the test year.

Year: 2012 (Approved)

Line No.	Particulars	Capitalization Ratio (%)			Cost Rate (%)	Return
	Debt					
1	Long-term Debt	56.00%		$374,683,430	5.09%	$19,071,387
2	Short-term Debt	4.00%	(1)	$26,763,102	2.08%	$556,673
3	**Total Debt**	60.0%		$401,446,532	4.89%	$19,628,059
	Equity					
4	Common Equity	40.00%		$267,631,021	9.42%	$25,210,842
5	Preferred Shares			$ -		$ -
6	**Total Equity**	40.0%		$267,631,021	9.42%	$25,210,842
7	**Total**	100.0%		$669,077,553	6.70%	$44,838,901

Notes
(1) 4.0% unless an applicant has proposed or been approved for a different amount.

Year: 2012 (Actual)

Line No.	Particulars	Capitalization Ratio (%)			Cost Rate (%)	Return
	Debt					
1	Long-term Debt	54.23%		$327,185,000	5.25%	$17,163,415
2	Short-term Debt	2.81%	(1)	$16,943,642	2.14%	$362,933
3	**Total Debt**	57.0%		$344,128,642	5.09%	$17,526,348
	Equity					
4	Common Equity	42.96%		$259,155,000	10.19%	$26,413,000
5	Preferred Shares			$ -		$ -
6	**Total Equity**	43.0%		$259,155,000	10.19%	$26,413,000
7	**Total**	100.0%		$603,283,642	7.28%	$43,939,348

Notes
(1) 4.0% unless an applicant has proposed or been approved for a different amount.

Year: 2013 (Actual)

Line No.	Particulars	Capitalization Ratio	Cost Rate	Return

Line No.	Particulars	Capitalization Ratio			Cost Rate	Return
		(%)			(%)	
	Debt					
1	Long-term Debt	53.88%		$356,445,274	4.91%	$17,506,311
2	Short-term Debt	5.36%	(1)	$35,469,318	1.96%	$695,553
3	**Total Debt**	59.2%		$391,914,592	4.64%	$18,201,864
	Equity					
4	Common Equity	40.75%		$269,594,000	9.44%	$25,449,674
5	Preferred Shares			$ -		$ -
6	**Total Equity**	40.8%		$269,594,000	9.44%	$25,449,674
7	**Total**	100.0%		$661,508,592	6.60%	$43,651,538

Notes
(1) 4.0% unless an applicant has proposed or been approved for a different amount.

Year: 2014 (Actual)

Line No.	Particulars	Capitalization Ratio			Cost Rate	Return
		(%)			(%)	
	Debt					
1	Long-term Debt	56.66%		$392,527,466	4.77%	$18,742,582
2	Short-term Debt	2.57%	(1)	$17,782,329	2.14%	$380,720
3	**Total Debt**	59.2%		$410,309,795	4.66%	$19,123,302
	Equity					
4	Common Equity	40.77%		$282,465,000	9.87%	$27,879,296
5	Preferred Shares			$ -		$ -
6	**Total Equity**	40.8%		$282,465,000	9.87%	$27,879,296
7	**Total**	100.0%		$692,774,795	6.78%	$47,002,597

Notes
(1) 4.0% unless an applicant has proposed or been approved for a different amount.

Year: 2016 (Test Year)

Line No.	Particulars	Capitalization Ratio			Cost Rate	Return
		(%)			(%)	
	Debt					
1	Long-term Debt	56.00%		$466,546,818	3.53%	$16,461,102
2	Short-term Debt	4.00%	(1)	$33,324,773	2.16%	$719,815
3	**Total Debt**	60.0%		$499,871,591	3.44%	$17,180,917
	Equity					
4	Common Equity	40.00%		$333,247,727	9.19%	$30,625,466
5	Preferred Shares			$ -		$ -
6	**Total Equity**	40.0%		$333,247,727	9.19%	$30,625,466
7	**Total**	100.0%		$833,119,318	5.74%	$47,806,383

Notes
(1) 4.0% unless an applicant has proposed or been approved for a different amount.

Year: 2017 (Test Year)

Line No.	Particulars	Capitalization Ratio				Cost Rate	Return
		(%)				(%)	
	Debt						
1	Long-term Debt	56.00%		$487,059,449		3.58%	$17,460,502
2	Short-term Debt	4.00%	(1)	$34,789,961		2.16%	$751,463
3	**Total Debt**	60.0%		$521,849,410		3.49%	$18,211,965
	Equity						
4	Common Equity	40.00%		$347,899,606		9.19%	$31,971,974
5	Preferred Shares			$ -			$ -
6	**Total Equity**	40.0%		$347,899,606		9.19%	$31,971,974
7	**Total**	100.0%		$869,749,016		5.77%	$50,183,939

Notes
(1) 4.0% unless an applicant has proposed or been approved for a different amount.

Year: 2018 (Test Year)

Line No.	Particulars	Capitalization Ratio				Cost Rate	Return
		(%)				(%)	
	Debt						
1	Long-term Debt	56.00%		$511,195,528		3.65%	$18,653,109
2	Short-term Debt	4.00%	(1)	$36,513,966		2.16%	$788,702
3	**Total Debt**	60.0%		$547,709,495		3.55%	$19,441,810
	Equity						
4	Common Equity	40.00%		$365,139,663		9.19%	$33,556,335
5	Preferred Shares			$ -			$ -
6	**Total Equity**	40.0%		$365,139,663		9.19%	$33,556,335
7	**Total**	100.0%		$912,849,158		5.81%	$52,998,145

Notes
(1) 4.0% unless an applicant has proposed or been approved for a different amount.

Year: 2019 (Test Year)

Line No.	Particulars	Capitalization Ratio				Cost Rate	Return
		(%)				(%)	
	Debt						
1	Long-term Debt	56.00%		$524,229,507	3	3.70%	$19,381,245
2	Short-term Debt	4.00%	(1)	$37,444,965		2.82%	$1,055,948
3	**Total Debt**	60.0%		$561,674,472		3.64%	$20,437,193
	Equity						
4	Common Equity	40.00%		$374,449,648		8.98%	$33,625,578
5	Preferred Shares			$ -			$ -
6	**Total Equity**	40.0%		$374,449,648		8.98%	$33,625,578
7	**Total**	100.0%		$936,124,120		5.78%	$54,062,771

Notes
(1) 4.0% unless an applicant has proposed or been approved for a different amount.

Year: 2020 (Test Year)

Line No.	Particulars	Capitalization Ratio			Cost Rate	Return
		(%)			(%)	
	Debt					
1	Long-term Debt	56.00%		$545,328,692	3.69%	$20,135,291
2	Short-term Debt	4.00%	(1)	$38,952,049	2.82%	$1,098,448
3	**Total Debt**	60.0%		$584,280,741	3.63%	$21,233,739
	Equity					
4	Common Equity	40.00%		$389,520,494	8.98%	$34,978,940
5	Preferred Shares			$ -		$ -
6	**Total Equity**	40.0%		$389,520,494	8.98%	$34,978,940
7	**Total**	100.0%		$973,801,235	5.77%	$56,212,679

Notes

(1) 4.0% unless an applicant has proposed or been approved for a different amount.

Appendix 2-OB
Debt Instruments

This table must be completed for all required historical years, the bridge year and the test year.

Year 2012

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) (Note 2)	Interest ($) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	10 yrs	$ 200,000,000	5.040%	$ 10,080,000	
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	Deemed LT	$ 32,185,000	5.900%	$ 1,898,915	
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	$ 50,000,000	5.218%	$ 2,609,000	
4	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	21-Dec-09	Deemed LT	$ 15,000,000	5.750%	$ 862,500	
5	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Apr-10	Deemed LT	$ 15,000,000	5.870%	$ 880,500	
6	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	5-Jul-11	Deemed LT	$ 15,000,000	5.550%	$ 832,500	
Total							$ 327,185,000	5.246%	$ 17,163,415	

Notes

1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.

2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities* , issued December 11, 2009, or with any subsequent update issued by the Board.

3 Add more lines above row 12 if necessary.

Year 2013

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) (Note 2)	Interest ($) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	10 years	$ 200,000,000	5.040%	$ 10,080,000	
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	$ 18,219,178	5.218%	$ 950,677	$50M Note - rate change May 14, 2015
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	$ 31,780,822	4.968%	$ 1,578,871	
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	Deemed LT	$ 11,727,685	5.900%	$ 691,933	The cumulative deemed debt ($77.185M o/s end of 2012 and $30M issued on Feb 1, 2013) was converted into a single promissory note of $107.185M to reflect the actual HOHI bond issuance on May 14, 2015.
5	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	21-Dec-09	Deemed LT	$ 5,465,753	5.750%	$ 314,281	
6	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Apr-10	Deemed LT	$ 5,465,753	5.870%	$ 320,840	
7	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	5-Jul-11	Deemed LT	$ 5,465,753	5.550%	$ 303,349	
8	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Feb-13	Deemed LT	$ 8,383,562	4.220%	$ 353,786	
9	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	$ 68,128,548	4.144%	$ 2,823,247	
10	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	10-Dec-13	Deemed LT	$ 1,808,219	4.940%	$ 89,326	$30M deemed debt - effective 22 days
Total							$ 356,445,274	4.911%	$ 17,506,311	

Notes

1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.

2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities* , issued December 11, 2009, or with any subsequent update issued by the Board.

3 Add more lines above row 12 if necessary.

Year 2014

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) (Note 2)	Interest ($) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	10 years	$ 200,000,000	5.040%	$ 10,080,000	
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	$ 50,000,000	4.968%	$ 2,484,000	
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	$ 107,185,000	4.144%	$ 4,441,746	
4	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	10-Dec-13	Deemed LT	$ 30,000,000	4.940%	$ 1,482,000	
5	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	28-Oct-14	Deemed LT	$ 5,342,466	4.770%	$ 254,836	$30M deemed debt - effective 65 days
Total							$ 392,527,466	4.775%	$ 18,742,582	

Notes

1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities* , issued December 11, 2009, or with any subsequent update
3 Add more lines above row 12 if necessary.

Year 2015

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) (Note 2)	Interest ($) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	$ 50,000,000	4.968%	$ 2,484,000	$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	$ 107,185,000	4.144%	$ 4,441,746	$107.185M actual debt
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	10 years	$ 21,369,863	5.040%	$ 1,077,041	The Feb 9.,2015 $200M maturity plus the cumulative deemed debt of $60M then outstanding ($260M total) were converted into two promissory notes of $138.7m and $121.3m on Feb 9, 2015 to reflect the actual HOHI bond issuance on a prorata basis for the two terms.
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	10-Dec-13	Deemed LT	$ 3,205,479	4.940%	$ 158,351	
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	28-Oct-14	Deemed LT	$ 3,205,479	4.770%	$ 152,901	
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	$ 123,850,526	2.724%	$ 3,373,688	
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	$ 108,368,652	3.769%	$ 4,084,414	
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	$ 8,284,414	2.724%	$ 225,667	$30M actual debt on a prorata basis for the two terms - effective 189 days
9	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	$ 7,249,833	3.769%	$ 273,246	
10	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	$ 1,132,349	2.724%	$ 30,845	$25M actual debton a prorata basis for the two terms - effective 31 days
11	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	$ 990,938	3.769%	$ 37,348	
Total							$ 434,842,534	3.758%	$ 16,339,250	

Notes

1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities* , issued December 11, 2009, or with any subsequent update
3 Add more lines above row 12 if necessary.

Year 2015 **2016**

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) (Note 2)	Interest ($) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	$ 50,000,000	4.120%	$ 2,060,000	$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	$ 107,185,000	4.144%	$ 4,441,746	$107.185M actual debt
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	$ 138,667,000	2.724%	$ 3,777,289	$260M actual debt
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	$ 121,333,000	3.769%	$ 4,573,041	
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	$ 15,999,000	2.724%	$ 435,813	$55M actual debt
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	$ 14,001,000	3.769%	$ 527,698	
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	$ 13,332,500	2.724%	$ 363,177	
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	$ 11,667,500	3.769%	$ 439,748	
9	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	10 years	$ 11,468,493	3.070%	$ 352,083	$65M deemed rate per cost of capital report calculation - effective 184 days
10	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	30 years	$ 21,298,630	3.970%	$ 845,556	$65M deemed rate per cost of capital report calculation - effective 184 days
Total							$ 504,952,123	3.528%	$ 17,816,150	

Notes

1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update
3 Add more lines above row 12 if necessary.

Year 2015 **2017**

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) (Note 2)	Interest ($) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	$ 50,000,000	4.120%	$ 2,060,000	$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	$ 107,185,000	4.144%	$ 4,441,746	$107.185M actual debt
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	$ 138,667,000	2.724%	$ 3,777,289	$260M actual debt
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	$ 121,333,000	3.769%	$ 4,573,041	
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	$ 15,999,000	2.724%	$ 435,813	$55M actual dedt
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	$ 14,001,000	3.769%	$ 527,698	
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	$ 13,332,500	2.724%	$ 363,177	
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	$ 11,667,500	3.769%	$ 439,748	
9	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	10 years	$ 22,750,000	3.070%	$ 698,425	$65M deemed rate per cost of capital report calculation
10	Grid Promissory Note	Hydro Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	30 years	$ 42,250,000	3.970%	$ 1,677,325	$65M deemed rate per cost of capital report calculation
11	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	10 years	$ 10,586,301	3.870%	$ 409,690	$60M deemed rate per cost of capital report calculation -effective 184 days
12	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	30 years	$ 19,660,274	4.770%	$ 937,795	$60M deemed rate per cost of capital report calculation -effective 184 days
Total							$ 567,431,575	3.585%	$ 20,341,747	

Notes

1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update
3 Add more lines above row 12 if necessary.

Year 2015 **2018**

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) (Note 2)	Interest ($) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	$ 50,000,000	4.120%	$ 2,060,000	$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	$ 39,056,452	4.144%	$ 1,618,499	$107.185M Note - Rate changed during the year (issuance cost fully amortized)
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	$ 68,128,548	3.991%	$ 2,719,010	
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	$ 138,667,000	2.724%	$ 3,777,289	$260M actual debt
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	$ 121,333,000	3.769%	$ 4,573,041	
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	$ 15,999,000	2.724%	$ 435,813	$55M actual dedt
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	$ 14,001,000	3.769%	$ 527,698	
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	$ 13,332,500	2.724%	$ 363,177	
9	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	$ 11,667,500	3.769%	$ 439,748	
10	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	10 years	$ 22,750,000	3.070%	$ 698,425	$65M deemed rate per cost of capital report calculation
11	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	30 years	$ 42,250,000	3.970%	$ 1,677,325	$65M deemed rate per cost of capital report calculation
12	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	10 years	$ 21,000,000	3.870%	$ 812,700	$60M deemed rate per cost of capital report calculation
13	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	30 years	$ 39,000,000	4.770%	$ 1,860,300	$60M deemed rate per cost of capital report calculation
14	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	10 years	$ 5,293,151	4.570%	$ 241,897	$30M deemed rate per the cost of cpaital report calculation - effective 184 days
15	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	30 years	$ 9,830,137	5.470%	$ 537,708	$30M deemed rate per the cost of cpaital report calculation - effective 184 days

Total							$ 612,308,288	3.649%	$ 22,342,631	

Notes

1. If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
2. Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities* , issued December 11, 2009, or with any subsequent update
3. Add more lines above row 12 if necessary.

Year 2015 **2019**

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) (Note 2)	Interest ($) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	$ 50,000,000	4.120%	$ 2,060,000	$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	$ 107,185,000	3.991%	$ 4,277,753	$107.185M actual debt
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	$ 138,667,000	2.724%	$ 3,777,289	$260M actual debt
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	$ 121,333,000	3.769%	$ 4,573,041	
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	$ 15,999,000	2.724%	$ 435,813	$55M actual dedt
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	$ 14,001,000	3.769%	$ 527,698	
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	$ 13,332,500	2.724%	$ 363,177	
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	$ 11,667,500	3.769%	$ 439,748	
9	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	10 years	$ 22,750,000	3.070%	$ 698,425	$65M deemed rate per cost of capital report calculation
10	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	30 years	$ 42,250,000	3.970%	$ 1,677,325	$65M deemed rate per cost of capital report calculation
11	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	10 years	$ 21,000,000	3.870%	$ 812,700	$60M deemed rate per cost of capital report calculation
12	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	30 years	$ 39,000,000	4.770%	$ 1,860,300	$60M deemed rate per cost of capital report calculation
13	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	10 years	$ 10,500,000	4.570%	$ 479,850	$30M deemed rate per the cost of cpaital report calculation
14	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	30 years	$ 19,500,000	5.470%	$ 1,066,650	$30M deemed rate per the cost of cpaital report calculation
15	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-19	10 years	$ 5,293,151	4.030%	$ 213,314	$30M deemed rate per the cost of capital report calculation - Effective 184 days
16	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-19	30 years	$ 9,830,137	4.920%	$ 483,643	$30M deemed rate per the cost of capital report calculation - Effective 184 days
Total							$ 642,308,288	3.697%	$ 23,746,726	

Notes

1. If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
2. Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities* , issued December 11, 2009, or with any subsequent update
3. Add more lines above row 12 if necessary.

Year 2015 **2020**

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) (Note 2)	Interest ($) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	$ 50,000,000	4.120%	$ 2,060,000	$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	$ 107,185,000	3.991%	$ 4,277,753	$107.185M actual debt
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	$ 14,816,474	2.724%	$ 403,601	$138.667M Note - Rate changed during the year (issuance cost fully amortized)
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-20	10 years	$ 123,850,526	2.614%	$ 3,237,453	
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	$ 12,964,348	3.769%	$ 488,626	$121.333M Note - Rate changed during the year (issuance cost fully amortized)
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-20	30 years	$ 108,368,652	3.639%	$ 3,943,535	
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	$ 1,709,482	2.724%	$ 46,566	$29.33M Note - Rate changed during the year (issuance cost fully amortized)
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	$ 1,424,568	2.724%	$ 38,805	
9	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-20	10 years	$ 26,197,449	2.614%	$ 684,801	
10	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	$ 1,495,997	3.769%	$ 56,384	$25.67MM Note - Rate changed during the year (issuance cost fully amortized)
11	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	$ 1,246,664	3.769%	$ 46,987	
12	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-20	30 years	$ 22,925,838	3.639%	$ 834,271	

13	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	10 years	$ 22,750,000	3.070%	$ 698,425	$65M deemed rate per cost of capital report calculation
14	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	30 years	$ 42,250,000	3.970%	$ 1,677,325	$65M deemed rate per cost of capital report calculation
15	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	10 years	$ 21,000,000	3.870%	$ 812,700	$60M deemed rate per cost of capital report calculation
16	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	30 years	$ 39,000,000	4.770%	$ 1,860,300	$60M deemed rate per cost of capital report calculation
17	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	10 years	$ 10,500,000	4.570%	$ 479,850	$30M deemed rate per the cost of cpaital report calculation
18	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	30 years	$ 19,500,000	5.470%	$ 1,066,650	$30M deemed rate per the cost of cpaital report calculation
19	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-19	10 years	$ 10,500,000	4.030%	$ 423,150	$30M deemed rate per the cost of capital report calculation
20	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-19	30 years	$ 19,500,000	4.920%	$ 959,400	$30M deemed rate per the cost of capital report calculation
21	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-20	10 years	$ 5,293,151	4.230%	$ 223,900	$30M deemed rate per the cost of capital report calculation - effective 184 days
22	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-20	30 years	$ 9,830,137	5.120%	$ 503,303	$30M deemed rate per the cost of capital report calculation - effective 184 days
Total							$ 672,308,288	3.692%	$ 24,823,787	

Notes

1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities* , issued December 11, 2009, or with any subsequent update
3 Add more lines above row 12 if necessary.

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Version 8.00

Utility Name	Hydro Ottawa Limited
Service Territory	
Assigned EB Number	EB-2018-0044 (Year 2019)
Name and Title	Gregory Van Dusen, Director, Regulatory Affairs
Phone Number	613-738-5499 ext. 7472
Email Address	RegulatoryAffairs@HydroOttawa.com
Test Year	
Bridge Year	
Last Rebasing Year	2016

The RRWF has been enhanced commencing with 2017 rate applications to provide estimated base distribution rates. The enhanced RRWF is not intended to replace a utility's formal rate generator model which should continue to be the source of the proposed rates as well as the final ones at the conclusion of the proceeding. The load forecasting addition made to this model is intended to be demonstrative only and does not replace the information filed in the utility's application. In an effort to minimize the incremental work required from utilities, the cost allocation and rate design additions to this model do in fact replace former appendices that were required to be filed as part of the cost of service (Chapter 2) filing requirements.

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

1. Info
2. Table of Contents
3. Data_Input_Sheet
4. Rate_Base
5. Utility Income
6. Taxes_PILs
7. Cost_of_Capital
8. Rev_Def_Suff
9. Rev_Reqt
10. Load Forecast
11. Cost Allocation
12. Residential Rate Design
13. Rate Design and Revenue Reconciliation
14. Tracking Sheet

Notes:

(1) Pale green cells represent inputs
(2) Pale green boxes at the bottom of each page are for additional notes
(3) Pale yellow cells represent drop-down lists
(4) ***Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.***
(5) ***Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel format.***

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Data Input (1)

		Initial Application	(2)	Adjustments	Settlement Agreement	(6)	Adjustments	Per Board Decision	
1	**Rate Base**								
	Gross Fixed Assets (average)	$1,080,986,443	**(10)**		$ 1,080,986,443			$1,080,986,443	
	Accumulated Depreciation (average)	($221,622,617)	(5)		($221,622,617)			($221,622,617)	
	Allowance for Working Capital:								
	Controllable Expenses	$87,156,357	(10)		$ 87,156,357		$491,970	$87,648,327	
	Cost of Power	$928,733,588	(10)		$ 928,733,588			$928,733,588	
	Working Capital Rate (%)	7.55%	(9)		7.56%	(9)		7.55%	(9)
2	**Utility Income**								
	Operating Revenues:								
	Distribution Revenue at Current Rates	$158,870,343	(11)	$0	$158,870,343		$0	$158,870,343	
	Distribution Revenue at Proposed Rates	$184,665,107	(12)	$0	$184,665,107		$599,022	$185,264,128	
	Other Revenue:								
	Specific Service Charges	$5,755,293	(12)	$0	$5,755,293		$0	$5,755,293	
	Late Payment Charges	$720,000	(10)	$0	$720,000		$0	$720,000	
	Other Distribution Revenue	$1,491,865	(10)	$0	$1,491,865		$0	$1,491,865	
	Other Income and Deductions	$3,550,516	(10)	$0	$3,550,516		$0	$3,550,516	
	Total Revenue Offsets	$11,517,674	(7)	$0	$11,517,674		$0	$11,517,674	
	Operating Expenses:								
	OM+A Expenses	$84,858,595	(10)		$ 84,858,595		$491,970	$85,350,565	
	Depreciation/Amortization	$48,157,576	(10)		$ 48,157,576			$48,157,576	
	Property taxes	$2,297,762	(10)		$ 2,297,762			$2,297,762	
	Other expenses								
3	**Taxes/PILs**								
	Taxable Income:								
	Adjustments required to arrive at taxable income	($13,976,513)	(3)		($13,976,513)			($13,976,513)	
	Utility Income Taxes and Rates:								
	Income taxes (not grossed up)	$5,101,348	(10)		$5,101,348			$5,081,502	
	Income taxes (grossed up)	$6,940,610			$6,940,610			$6,913,608	
	Federal tax (%)	15.00%	(10)		15.00%			15.00%	
	Provincial tax (%)	11.50%	(10)		11.50%			11.50%	
	Income Tax Credits	($125,500)	(10)		($125,500)			($125,500)	
4	**Capitalization/Cost of Capital**								
	Capital Structure:								
	Long-term debt Capitalization Ratio (%)	56.0%	(10)		56.00%			56.00%	
	Short-term debt Capitalization Ratio (%)	4.0%	(8)		4.00%	(8)		4.00%	(8)
	Common Equity Capitalization Ratio (%)	40.0%	(10)		40.00%			40.00%	
	Prefered Shares Capitalization Ratio (%)								
		100.0%			100.0%			100.0%	
	Cost of Capital								
	Long-term debt Cost Rate (%)	3.70%	(10)		3.70%			3.70%	
	Short-term debt Cost Rate (%)	2.29%	(10)		2.29%			2.82%	
	Common Equity Cost Rate (%)	9.00%	(10)		9.00%			8.98%	
	Prefered Shares Cost Rate (%)								

Notes:

General Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

(1) All inputs are in dollars ($) except where inputs are individually identified as percentages (%)

(2) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I

(3) Net of addbacks and deductions to arrive at taxable income.

(4) Average of Gross Fixed Assets at beginning and end of the Test Year

(5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.

(6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.

(7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement

(8) 4.0% unless an Applicant has proposed or been approved for another amount.

(9) The default Working Capital Allowance factor is **7.5%** (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, a WCA factor based on lead-lag study, with supporting rationale could be provided.

(10) Per Approved Settlement Agreement and updated with placeholder mid-term adjustments

(11) Per Approved Settlement Agreement - Revenue at current rates minus Transformer Ownership Allowance

(12) Adjusted per Pole Attachment Decision

(7) Working Capital Percentage in cell M21 has been adjusted in order to provide a working capital amount that does not change with the 2019 mid-term adjustments. As

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Rate Base and Working Capital

Rate Base

Line No.	Particulars		Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(2)	$1,080,986,443	$ -	$1,080,986,443	$ -	$1,080,986,443
2	Accumulated Depreciation (average)	(2)	($221,622,617)	$ -	($221,622,617)	$ -	($221,622,617)
3	Net Fixed Assets (average)	(2)	$859,363,826	$ -	$859,363,826	$ -	$859,363,826
4	Allowance for Working Capital	(1)	$76,699,691	$60,603	$76,760,294	$ -	$76,760,294
5	**Total Rate Base**		$936,063,517	$60,603	$936,124,119	$ -	$936,124,119

(1) Allowance for Working Capital - Derivation

Line No.	Particulars		Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
6	Controllable Expenses		$87,156,357	$ -	$87,156,357	$491,970	$87,648,327
7	Cost of Power		$928,733,588	$ -	$928,733,588	$ -	$928,733,588
8	Working Capital Base		$1,015,889,945	$ -	$1,015,889,945	$491,970	$1,016,381,915
9	Working Capital Rate %	(1)	7.55%	0.01%	7.56%	0.00%	7.55%
10	Working Capital Allowance		$76,699,691	$60,603	$76,760,294	$ -	$76,760,294

Notes

(1) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2018 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015.

(2) Average of opening and closing balances for the year.

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Utility Income

Line No.	Particulars		Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
	Operating Revenues:						
1	Distribution Revenue (at Proposed Rates)		$184,665,107	$ -	$184,665,107	$599,022	$185,264,128
2	Other Revenue	(1)	$11,517,674	$ -	$11,517,674	$ -	$11,517,674
3	Total Operating Revenues		$196,182,781	$ -	$196,182,781	$599,022	$196,781,803
	Operating Expenses:						
4	OM+A Expenses		$84,858,595	$ -	$84,858,595	$491,970	$85,350,565
5	Depreciation/Amortization		$48,157,576	$ -	$48,157,576	$ -	$48,157,576
6	Property taxes		$2,297,762	$ -	$2,297,762	$ -	$2,297,762
7	Capital taxes		$ -	$ -	$ -	$ -	$ -
8	Other expense		$ -	$ -		$ -	
9	Subtotal (lines 4 to 8)		$135,313,933	$ -	$135,313,933	$491,970	$135,805,903
10	Deemed Interest Expense		$20,226,460	$1,310	$20,227,770	$208,943	$20,436,713
11	Total Expenses (lines 9 to 10)		$155,540,394	$1,310	$155,541,703	$700,913	$156,242,616
12	**Utility income before income taxes**		$40,642,387	($1,310)	$40,641,078	($101,891)	$40,539,187
13	Income taxes (grossed-up)		$6,940,610	$ -	$6,940,610	($27,001)	$6,913,608
14	**Utility net income**		$33,701,778	($1,310)	$33,700,468	($74,890)	$33,625,578

Notes

Other Revenues / Revenue Offsets

Note	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
(1)	Specific Service Charges	$5,755,293	$ -	$5,755,293	$ -	$5,755,293
	Late Payment Charges	$720,000	$ -	$720,000	$ -	$720,000
	Other Distribution Revenue	$1,491,865	$ -	$1,491,865	$ -	$1,491,865
	Other Income and Deductions	$3,550,516	$ -	$3,550,516	$ -	$3,550,516
	Total Revenue Offsets	$11,517,674	$ -	$11,517,674	$ -	$11,517,674

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Taxes/PILs

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
	Determination of Taxable Income			
1	Utility net income before taxes	$33,698,287	$33,700,468	$33,625,578
2	Adjustments required to arrive at taxable utility income	($13,976,513)	($13,976,513)	($13,976,513)
3	Taxable income	$19,721,773	$19,723,955	$19,649,065
	Calculation of Utility income Taxes			
4	Income taxes	$5,101,348	$5,101,348	$5,081,502
6	Total taxes	$5,101,348	$5,101,348	$5,081,502
7	Gross-up of Income Taxes	$1,839,262	$1,839,262	$1,832,106
8	Grossed-up Income Taxes	$6,940,610	$6,940,610	$6,913,608
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	$6,940,610	$6,940,610	$6,913,608
10	Other tax Credits	($125,500)	($125,500)	($125,500)
	Tax Rates			
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.50%	11.50%	11.50%
13	Total tax rate (%)	26.50%	26.50%	26.50%

Notes

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Capitalization/Cost of Capital

Initial Application

Line No.	Particulars	Capitalization Ratio (%)	Capitalization Ratio ($)	Cost Rate (%)	Return ($)
	Debt				
1	Long-term Debt	56.00%	$524,195,569	3.70%	$19,369,026
2	Short-term Debt	4.00%	$37,442,541	2.29%	$857,434
3	**Total Debt**	60.00%	$561,638,110	3.60%	$20,226,460
	Equity				
4	Common Equity	40.00%	$374,425,407	9.00%	$33,698,287
5	Preferred Shares	0.00%	$ -	0.00%	$ -
6	**Total Equity**	40.00%	$374,425,407	9.00%	$33,698,287
7	**Total**	100.00%	$936,063,517	5.76%	$53,924,747

Settlement Agreement

Line No.	Particulars	Capitalization Ratio (%)	Capitalization Ratio ($)	Cost Rate (%)	Return ($)
	Debt				
1	Long-term Debt	56.00%	$524,229,507	3.70%	$19,370,280
2	Short-term Debt	4.00%	$37,444,965	2.29%	$857,490
3	**Total Debt**	60.00%	$561,674,472	3.60%	$20,227,770
	Equity				
4	Common Equity	40.00%	$374,449,648	9.00%	$33,700,468
5	Preferred Shares	0.00%	$ -	0.00%	$ -
6	**Total Equity**	40.00%	$374,449,648	9.00%	$33,700,468
7	**Total**	100.00%	$936,124,119	5.76%	$53,928,238

Per Board Decision

Line No.	Particulars	Capitalization Ratio (%)	Capitalization Ratio ($)	Cost Rate (%)	Return ($)
	Debt				
8	Long-term Debt	56.00%	$524,229,507	3.70%	$19,380,765
9	Short-term Debt	4.00%	$37,444,965	2.82%	$1,055,948
10	**Total Debt**	60.00%	$561,674,472	3.64%	$20,436,713
	Equity				
11	Common Equity	40.00%	$374,449,648	8.98%	$33,625,578
12	Preferred Shares	0.00%	$ -	0.00%	$ -
13	**Total Equity**	40.00%	$374,449,648	8.98%	$33,625,578
14	**Total**	100.00%	$936,124,119	5.78%	$54,062,291

Notes

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application: At Current Approved Rates	Initial Application: At Proposed Rates	Settlement Agreement: At Current Approved Rates	Settlement Agreement: At Proposed Rates	Per Board Decision: At Current Approved Rates	Per Board Decision: At Proposed Rates
1	Revenue Deficiency from Below		$25,790,486		$25,794,764		$26,393,785
2	Distribution Revenue	$158,870,343	$158,874,621	$158,870,343	$158,870,343	$158,870,343	$158,870,343
3	Other Operating Revenue Offsets - net	$11,517,674	$11,517,674	$11,517,674	$11,517,674	$11,517,674	$11,517,674
4	**Total Revenue**	$170,388,017	$196,182,781	$170,388,017	$196,182,781	$170,388,017	$196,781,803
5	Operating Expenses	$135,313,933	$135,313,933	$135,313,933	$135,313,933	$135,805,903	$135,805,903
6	Deemed Interest Expense	$20,226,460	$20,226,460	$20,227,770	$20,227,770	$20,436,713	$20,436,713
8	**Total Cost and Expenses**	$155,540,394	$155,540,394	$155,541,703	$155,541,703	$156,242,616	$156,242,616
9	**Utility Income Before Income Taxes**	$14,847,624	$40,642,387	$14,846,314	$40,641,078	$14,145,401	$40,539,187
10	Tax Adjustments to Accounting Income per 2013 PILs model	($13,976,513)	($13,976,513)	($13,976,513)	($13,976,513)	($13,976,513)	($13,976,513)
11	**Taxable Income**	$871,110	$26,665,874	$869,801	$26,664,564	$168,888	$26,562,673
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13	**Income Tax on Taxable Income**	$230,844	$7,066,457	$230,497	$7,066,110	$44,755	$7,039,108
14	**Income Tax Credits**	($125,500)	($125,500)	($125,500)	($125,500)	($125,500)	($125,500)
15	**Utility Net Income**	$14,742,279	$33,701,778	$14,741,317	$33,700,468	$14,226,146	$33,625,578
16	**Utility Rate Base**	$936,063,517	$936,063,517	$936,124,119	$936,124,119	$936,124,119	$936,124,119
17	Deemed Equity Portion of Rate Base	$374,425,407	$374,425,407	$374,449,648	$374,449,648	$374,449,648	$374,449,648
18	Income/(Equity Portion of Rate Base)	3.94%	9.00%	3.94%	9.00%	3.80%	8.98%
19	Target Return - Equity on Rate Base	9.00%	9.00%	9.00%	9.00%	8.98%	8.98%
20	Deficiency/Sufficiency in Return on Equity	-5.06%	0.00%	-5.06%	0.00%	-5.18%	0.00%
21	Indicated Rate of Return	3.74%	5.76%	3.74%	5.76%	3.70%	5.78%
22	Requested Rate of Return on Rate Base	5.76%	5.76%	5.76%	5.76%	5.78%	5.78%
23	Deficiency/Sufficiency in Rate of Return	-2.03%	0.00%	-2.03%	0.00%	-2.07%	0.00%
24	Target Return on Equity	$33,698,287	$33,698,287	$33,700,468	$33,700,468	$33,625,578	$33,625,578
25	Revenue Deficiency/(Sufficiency)	$18,956,007	$3,491	$18,959,151	($0)	$19,399,432	($0)
26	**Gross Revenue Deficiency/(Sufficiency)**	$25,790,486 (1)		$25,794,764 (1)		$26,393,785 (1)	

Notes:
(1) Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Revenue Requirement

Line No.	Particulars	Application		Settlement Agreement		Per Board Decision	
1	OM&A Expenses	$84,858,595		$84,858,595		$85,350,565	
2	Amortization/Depreciation	$48,157,576		$48,157,576		$48,157,576	
3	Property Taxes	$2,297,762		$2,297,762		$2,297,762	
5	Income Taxes (Grossed up)	$6,940,610		$6,940,610		$6,913,608	
6	Other Expenses	$ -					
7	Return						
	Deemed Interest Expense	$20,226,460		$20,227,770		$20,436,713	
	Return on Deemed Equity	$33,698,287		$33,700,468		$33,625,578	
8	**Service Revenue Requirement (before Revenues)**	$196,179,290		$196,182,781		$196,781,803	
9	Revenue Offsets	$11,517,674		$11,517,674		$11,517,674	
10	**Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)**	$184,661,616		$184,665,107		$185,264,128	
11	Distribution revenue	$184,665,107		$184,665,107		$185,264,128	
12	Other revenue	$11,517,674		$11,517,674		$11,517,674	
13	**Total revenue**	$196,182,781		$196,182,781		$196,781,803	
14	**Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)**	$3,491	(1)	($0)	(1)	($0)	(1)

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application	Settlement Agreement	Δ% (2)	Per Board Decision	Δ% (2)
Service Revenue Requirement	$196,179,290	$196,182,781	$0	$196,781,803	($1)
Grossed-Up Revenue Deficiency/(Sufficiency)	$25,790,486	$25,794,764	$0	$26,393,785	($1)
Base Revenue Requirement (to be recovered from Distribution Rates)	$184,661,616	$184,665,107	$0	$185,264,128	($1)
Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement	$25,794,764	$25,794,764	$0	$26,393,785	($1)

Notes

(1) Line 11 - Line 8

(2) Percentage Change Relative to Initial Application

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Load Forecast Summary

This spreadsheet provides a summary of the customer and load forecast on which the test year revenue requirement is derived. The amounts serve as the denominators for deriving the rates to recover the test year revenue requirement for purposes of this RRWF.

The information to be input is inclusive of any adjustments to kWh and kW to reflect the impacts of CDM programs up to and including CDM programs planned to be executed in the test year. i.e., the load forecast adjustments determined in **Appendix 2-I** should be incorporated into the entries. The inputs should correspond with the summary of the Load Forecast for the Test Year in **Appendix 2-IB** and in Exhibit 3 of the application.

Appendix 2-IB is still required to be filled out, as it also provides a year-over-year variance analysis of demand growth andf trends from historical actuals to the Bridge and Test Year forecasts.

Stage in Process: Per Board Decision

	Customer Class	**Initial Application**			**Settlement Agreement**			**Per Board Decision**		
	Input the name of each customer class.	**Customer / Connections** Test Year average or mid-year	**kWh** Annual	**kW/kVA (1)** Annual	**Customer / Connections** Test Year average or mid-year	**kWh** Annual	**kW/kVA (1)** Annual	**Customer / Connections** Test Year average or mid-year	**kWh** Annual	**kW/kVA (1)** Annual
1	Residential	308,990	2,214,984,000		308,990	2,214,984,000		308,990	###########	
2	GS < 50 kW	24,850	704,193,000		24,850	704,193,000		24,850	704,193,000	
3	GS > 50 to 1,499 kW	3,380	2,852,593,000	6,761,930	3,380	2,852,593,000	6,761,930	3,380	###########	6,761,930
4	GS > 1,500 to 4,999 kW	76	914,569,000	1,957,009	76	914,569,000	1,957,009	76	914,569,000	1,957,009
5	Large Use	11	617,036,000	1,115,702	11	617,036,000	1,115,702	11	617,036,000	1,115,702
6	Street Lighting	55,516	43,876,000	123,144	55,516	43,876,000	123,144	55,516	43,876,000	123,144
7	Sentinel Lighting	43	48,000	216	43	48,000	216	43	48,000	216
8	Unmetered Scattered Load	3,621	16,772,000		3,621	16,772,000		3,621	16,772,000	
9	Standby Power	2		4,800	2		4,800	2		4,800
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
	Total		**7,364,071,000**	**9,962,801**		**7,364,071,000**	**9,962,801**		**###########**	**9,962,801**

Notes:

(1) Input kW or kVA for those customer classes for which billing is based on demand (kW or kVA) versus energy consumption (kWh)

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Cost Allocation and Rate Design

This spreadsheet replaces **Appendix 2-P** and provides a summary of the results from the Cost Allocation spreadsheet, and is used in the determination of the class revenue requirement and, hence, ultimately, the determination of rates from customers in all classes to recover the revenue requirement.

Stage in Application Process: ***Per Board Decision***

A) Allocated Costs

	Name of Customer Class [3] From Sheet 10. Load Forecast	Costs Allocated from Previous Study [1]	%	Allocated Class Revenue Requirement [1] (7A)	%
1	Residential	$ 102,127,860	53.58%	$ 105,391,381	53.56%
2	GS < 50 kW	$ 19,884,273	10.43%	$ 20,393,834	10.36%
3	GS > 50 to 1,499 kW	$ 46,595,749	24.45%	$ 47,913,375	24.35%
4	GS > 1,500 to 4,999 kW	$ 12,062,810	6.33%	$ 12,788,798	6.50%
5	Large Use	$ 7,625,911	4.00%	$ 7,907,077	4.02%
6	Street Lighting	$ 1,703,872	0.89%	$ 1,773,114	0.90%
7	Sentinel Lighting	$ 7,725	0.00%	$ 7,199	0.00%
8	Unmetered Scattered Load	$ 520,089	0.27%	$ 537,759	0.27%
9	Standby Power	$ 66,193	0.03%	$ 69,266	0.04%
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
	Total	$ 190,594,482	100.00%	**$ 196,781,803**	100.00%
			Service Revenue Requirement (from Sheet 9)	**$ 196,781,802.89**	

(1) Class Allocated Revenue Requirement, from Sheet O-1, Revenue to Cost || RR, row 40, from the Cost Allocation Study in this application. This excludes costs in deferral and variance accounts. For Embedded Distributors, Account 4750 - Low Voltage (LV) Costs are also excluded.

(2) Host Distributors - Provide information on any embedded distributor(s) as a separate class, if applicable. If embedded distributors are billed in a General Service class, include the allocated costs and revenues of the embedded distributor(s) in the applicable class, and also complete Appendix 2-Q.

(3) Customer Classes - If these differ from those in place in the previous cost allocation study, modify the customer classes to match the proposal in the current application as closely as possible.

B) Calculated Class Revenues

	Name of Customer Class	Load Forecast (LF) X current approved rates (7B)	LF X current approved rates X (1+d) (7C)	LF X Proposed Rates (7D)	Miscellaneous Revenues (7E)
1	Residential	$ 87,685,777	$ 102,253,376	$ 102,022,493	$ 7,889,246
2	GS < 50 kW	$ 19,773,873	$ 23,058,989	$ 23,008,340	$ 1,102,934
3	GS > 50 to 1,499 kW	$ 33,951,625	$ 39,592,148	$ 39,592,148	$ 1,776,096
4	GS > 1,500 to 4,999 kW	$ 10,432,118	$ 12,165,249	$ 12,138,857	$ 425,014
5	Large Use	$ 5,581,227	$ 6,508,459	$ 6,508,459	$ 241,244
6	Street Lighting	$ 872,268	$ 1,017,182	$ 1,357,051	$ 61,440
7	Sentinel Lighting	$ 3,525	$ 4,111	$ 4,858	$ 613
8	Unmetered Scattered Load	$ 559,799	$ 652,801	$ 620,109	$ 18,336
9	Standby Power	$ 10,131	$ 11,814	$ 11,814	$ 2,751
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
	Total	$ 158,870,343	$ 185,264,128	$ 185,264,128	$ 11,517,674

(4) In columns 7B to 7D, LF means Load Forecast of Annual Billing Quantities (i.e., customers or connections, as applicable X 12 months, and kWh, kW or kVA as applicable. Revenue quantities should be net of the Transformer Ownership Allowance for applicable customer classes. Exclude revenues from rate adders and rate riders.

(5) Columns 7C and 7D - Column Total should equal the Base Revenue Requirement for each.

(6) Column 7C - The OEB-issued cost allocation model calculates "1+d" on worksheet O-1, cell C22. "d" is defined as Revenue Deficiency/Revenue at Current Rates.

(7) Column 7E - If using the OEB-issued cost allocation model, enter Miscellaneous Revenues as it appears on worksheet O-1, row 19,

C) Rebalancing Revenue-to-Cost Ratios

Name of Customer Class	Previously Approved Ratios Most Recent Year: 2016 %	Status Quo Ratios (7C + 7E) / (7A) %	Proposed Ratios (7D + 7E) / (7A) %	Policy Range %

1	Residential	103.90%	104.51%	104.29%	85 - 115
2	GS < 50 kW	118.38%	118.48%	118.23%	80 - 120
3	GS > 50 to 1,499 kW	86.58%	86.34%	86.34%	80 - 120
4	GS > 1,500 to 4,999 kW	99.80%	98.45%	98.24%	80 - 120
5	Large Use	86.09%	85.36%	85.36%	85 - 115
6	Street Lighting	80.00%	60.83%	80.00%	80 - 120
7	Sentinel Lighting	71.00%	65.61%	76.00%	80 - 120
8	Unmetered Scattered Load	118.80%	124.80%	118.72%	80 - 120
9	Standby Power	21.43%	21.03%	21.03%	
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

(8) Previously Approved Revenue-to-Cost (R/C) Ratios - For most applicants, the most recent year would be the third year (at the latest) of the Price Cap IR period. For example, if the applicant, rebased in 2012 with further adjustments to move within the range over two years, the Most Recent Year would be 2015. However, the ratios in 2015 would be equal to those after the adjustment in 2014.

(9) Status Quo Ratios - The OEB-issued cost allocation model provides the Status Quo Ratios on Worksheet O-1. The Status Quo means "Before Rebalancing".

(10) Ratios shown in red are outside of the allowed range. Applies to both Tables C and D.

(D) Proposed Revenue-to-Cost Ratios [11]

	Name of Customer Class	Proposed Revenue-to-Cost Ratio			Policy Range
		Test Year	Price Cap IR Period		
		2019	2020	2021	
1	Residential	104.29%			85 - 115
2	GS < 50 kW	118.23%			80 - 120
3	GS > 50 to 1,499 kW	86.34%			80 - 120
4	GS > 1,500 to 4,999 kW	98.24%			80 - 120
5	Large Use	85.36%			85 - 115
6	Street Lighting	80.00%			80 - 120
7	Sentinel Lighting	76.00%			80 - 120
8	Unmetered Scattered Load	118.72%			80 - 120
9	Standby Power	21.03%			
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					

20			

(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2019 that is outside of the OEB's policy range for any customer class. Table D will show that the distributor is likely to enter into the 2020 and 2021 Price Cap IR models, as necessary. For 2020 and 2021, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2018 (in the current Revenue/Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision - Cost Revenue Adjustment, column d), and enter TBD for class(es) that will be entered as 'Rebalance'.

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

New Rate Design Policy For Residential Customers

Please complete the following tables.

A Data Inputs (from Sheet 10. Load Forecast)

Test Year Billing Determinants for Residential Class	
Customers	308,990
kWh	2,214,984,000

Proposed Residential Class Specific Revenue Requirement[1]	$ 102,022,492.52

Residential Base Rates on Current Tariff	
Monthly Fixed Charge ($)	$ 20.51
Distribution Volumetric Rate ($/kWh)	$ 0.0105

B Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	20.51	308,990	$ 76,048,618.80	76.58%
Variable	0.0105	2,214,984,000	$ 23,257,332.00	23.42%
TOTAL	-	-	$ 99,305,950.80	-

C Calculating Test Year Base Rates

Number of Remaining Rate Design Policy Transition Years[2]	2

	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	$ 78,128,949.78	21.07	$ 78,125,031.60
Variable	$ 23,893,542.74	0.0108	$ 23,921,827.20
TOTAL	$ 102,022,492.52	-	$ 102,046,858.80

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed	88.29%	$ 90,075,721.15	$ 24.29	$ 90,064,405.20
Variable	11.71%	$ 11,946,771.37	$ 0.0054	$ 11,960,913.60
TOTAL	-	$ 102,022,492.52	-	$ 102,025,318.80

Checks[3]	
Change in Fixed Rate	$ 3.22
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	$2,826.28 0.00%

Notes:

1 The final residential class specific revenue requirement, excluding allocated Miscellaneous Revenues, as shown on Sheet 11. Cost Allocation, should be used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).

2 The distributor should enter the number of years remaining before the transition to fully fixed rates is completed. A distributor transitioning to fully fixed rates over a four year period and began the transition in 2016 would input the number "3" into cell D40. A distributor transitioning over a five-year period would input the number "4". Where the change in the residential rate design will result in the fixed charge increasing by more than $4/year, a distributor may propose an additional transition year.

3 Change in fixed rate due to rate design policy should be less than $4. The difference between the proposed class revenue requirement and the revenue at calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Rate Design and Revenue Reconciliation

This sheet replaces Appendix 2-V, and provides a simplified model for calculating the standard monthly and voluemtric rates based on the allocated class revenues and fixed/variable split resulting from the cost allocation study and rate design and as proposed by the applicant. However, the RRWF does not replace the rate generator model that an applicant distributor may use in support of its application. The RRWF provides a demonstrative check on the derivation of the revenue requirement and on the proposed base distribution rates to recover the revenue requirement, based on summary information from a more detailed rate generator model and other models that applicants use for cost allocation, load forecasting, taxes/PILs, etc.

Stage in Process: *Per Board Decision*

	Customer and Load Forecast					Class Allocated Revenues (From Sheet 11. Cost Allocation and Sheet 12. Residential Rate Design)			Fixed / Variable Splits [2] (Percentage to be entered as a fraction between 0 and 1)			Distribution Rates					Revenue Reconciliation		
	Customer Class (From sheet 10. Load Forecast)	Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	Total Class Revenue Requirement	Monthly Service Charge	Volumetric	Fixed	Variable	Transformer Ownership Allowance [1] ($)	Monthly Service Charge Rate	No. of decimals	Volumetric Rate		No. of decimals	MSC Revenues	Volumetric revenues	Revenues less Transformer Ownership Allowance
1	Residential	kWh	308,990	2,214,984,000	-	$ 102,022,493	$ 90,064,405	$ 11,958,087	88.28%	11.72%		$24.29	2	$0.0054	/kWh	4	$ 90,064,405.20	$11,960,913.6000	##############
2	GS < 50 kW	kWh	24,850	704,193,000	-	$ 23,008,340	$ 5,686,674	$ 17,321,666	24.72%	75.28%		$19.07		$0.0246	/kWh		$ 5,686,674.00	$17,323,147.8000	$23,009,821.80
3	GS > 50 to 1,499 kW	kW	3,380	2,852,593,000	6,761,930	$ 39,592,148	$ 8,112,000	$ 31,480,148	20.49%	79.51%	$ 760,717	$200.00		$4.7680	/kW		$ 8,112,000.00	$32,240,882.2400	$39,592,165.12
4	GS > 1,500 to 4,999 kW	kW	76	914,569,000	1,957,009	$ 12,138,857	$ 3,824,864	$ 8,313,993	31.51%	68.49%	$ 220,164	$4,193.93		$4.3608	/kW		$ 3,824,864.16	$ 8,534,124.8472	$12,138,825.49
5	Large Use	kW	11	617,036,000	1,115,702	$ 6,508,459	$ 2,010,534	$ 4,497,925	30.89%	69.11%	$ 125,516	$15,231.32		$4.1440	/kW		$ 2,010,534.24	$ 4,623,469.0880	$ 6,508,486.85
6	Street Lighting	kW	55,516	43,876,000	123,144	$ 1,357,051	$ 592,911	$ 764,140	43.69%	56.31%		$0.89		$6.2053	/kW		$ 592,910.88	$ 764,145.4632	$ 1,357,056.34
7	Sentinel Lighting	kW	43	48,000	216	$ 4,858	$ 1,692	$ 3,166	34.84%	65.16%		$3.28		$14.6566	/kW		$ 1,692.48	$ 3,165.8256	$ 4,858.31
8	Unmetered Scattered Load	kWh	3,621	16,772,000	-	$ 620,109	$ 217,260	$ 402,849	35.04%	64.96%		$5.00		$0.0240	/kWh		$ 217,260.00	$ 402,528.0000	$ 619,788.00
9	Standby Power	kW	2	-	4,800	$ 11,814	$ 3,426	$ 8,388	29.00%	71.00%		$142.75		$1.7474	/kW		$ 3,426.00	$ 8,387.5200	$ 11,813.52
10			-	-	-												$ -	$ -	$ -
11			-	-	-												$ -	$ -	$ -
12			-	-	-												$ -	$ -	$ -
13			-	-	-												$ -	$ -	$ -
14			-	-	-												$ -	$ -	$ -
15			-	-	-												$ -	$ -	$ -
16			-	-	-												$ -	$ -	$ -
17			-	-	-												$ -	$ -	$ -
18			-	-	-												$ -	$ -	$ -
19			-	-	-												$ -	$ -	$ -
20			-	-	-												$ -	$ -	$ -

Total Transformer Ownership Allowance $ 1,106,397

Total Distribution Revenues	##############
Base Revenue Requirement	##############
Difference	$ 4,005.74
% Difference	0.002%

Rates recover revenue requirement

Notes:

[1] Transformer Ownership Allowance is entered as a positive amount, and only for those classes to which it applies.

[2] The Fixed/Variable split, for each customer class, drives the "rate generator" portion of this sheet of the RRWF. Only the "fixed" fraction is entered, as the sum of the "fixed" and "variable" portions must sum to 100%. For a distributor that may set the Monthly Service Charge, the "fixed" ratio is calcutated as: [MSC x (average number of customers or connections) x 12 months] / (Class Allocated Revenue Requirement).

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Tracking Form

The first row shown, labelled "Original Application", summarizes key statistics based on the data inputs into the RRWF. After the original application filing, the applicant provides key changes in capital and operating expenses, load forecasts, cost of capital, etc., as revised through the processing of the application. This could be due to revisions or responses to interrogatories. The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.)

Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

(1) Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

(2) Short description of change, issue, etc.

Summary of Proposed Changes

			Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
	Reference (1)	Item / Description (2)	Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance ($)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
		Original Application	$ 53,924,747	5.76%	$ 936,063,517	$ 1,015,889,945	$ 76,699,691	$ 48,157,576	$ 6,940,610	$ 84,858,595	$ 196,179,290	$ 11,517,674	$ 184,661,616	$ 25,790,486
1														

Ontario Energy Board

2019 Cost Allocation Model

Cost Allocation Model ("CA Model") Version 3.3

Instructions Sheet

General:

These instructions are included with the OEB CA Model version 2 and higher, as a reference for distributor staff and other users of the model.

Version 3.3 is designed for use with 2016 COS rate applications.

The instructions are organized by Input sheet (I1 to I9). The instructions are followed by suggestions of how to use Output sheets O1, O2, O3.1 and O3.6, and the Exhibit sheets E2 - E5.

There are numerous references in these instructions to specific Excel cells in the Revenue Requirement Work Form ("RRWF"). The cross-references to RRWF are intended to ensure consistency within the application. it is probably most convenient to complete the RRWF first, then the CA model. I f completing the CA model first, leave the required cross references blank temporarily, eg 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 necessary information should be included in the CA Model so that the error warnings are operational.

The original model and related documents are on the web-site in EB-2005-0317; http://www.ontarioenergyboard.ca/OEB/Industry/Regulatory+Proceedings/Policy+Initiatives+and+Consultations/Archived+OEB+Key+Initiatives/Cost+Allocation+Review.

A staff report "Board Staff Implementation of the Board's Findings on the Review of Electricity Cost Allocation Policy" documents the rationale for the significant changes in Version 2 relative to version 1.2. The subsequent changes (versions 3.0 and 3.1) are noted in red font in these instructions.

Worksheet I1 Introduction

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

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

Worksheet I2 LDC Classes

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

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

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

Worksheet I3 Trial Balance Data

The main purpose of this owrkdsheet 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 RRRTrial Balance are included in I-3, although many of them do not affect the revenue

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 F19;
- At Cell F12, input Interest Cost from RRWF tab 9 'Revenue Requirement' cell F22;
- Cell F13 should be entered equal to RRWF tab 9 'Service Revenue Requirement' cell F26;
- Cell F15 should be entered equal to RRWF tab 4 'Rate Base' cell G19

● Starting at Row 20, enter forecast amounts for USoA accounts in column D. The CA Model has a few new 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, rather through a rate rider per memo June 25, 2013. Version 3.1 differs from 3.0 in this regard.
● Column D contains the forecast amounts for the test year, and is to match the amounts in the rate application. For asset accounts, enter the mid-year average amounts matching the corresponding amounts in
● Remember to include revenue accounts as negative numbers, as in the Trial Balance.
● Note that SSS Administration revenue is now Account 4086, whereas it was previously a sub-account of

● Column F is available to re-assign amounts among the accounts in Column D. Generally 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 F284 (should be the negative of D284). No explanation is required.
● Row 469 has been added to allow for inclusion of LEAP, distinct from other donations which are not recoverable. Enter full amount of Account 6205 in cell D468, negative amount of LEAP in F468, and positive amount of LEAP in F469. (Only the latter is recovered, and therefore must be allocated to classes.)
● Column G is used for costs that are directly allocated. Put the appropriate total amount in Column G, and the model places it into I-9 to be included in the class revenue requirement of the applicable class.
● 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 provide a ready means of direct allocation.

- Column I has drop-down menus in the new Rows. If necessary use the menu to select the allocator for the account that the distributor considers most appropriate. (The model on the website has an allocator already selected at the suggestion of the CA Working Group, but the distributor is ultimately responsible for selecting the most appropriate allocator considering how it uses the sub-account in question.).

Worksheet I4 Break Out Assets

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

- Cell C12 requires data entry from the RRWF tab 4. Rate Base, Cell G14. The message at D93 is intended to ensure consistency between the cost allocation model and the rest of the application.
- Columns L - O require the break-out of the aggregate depreciation accounts into the sub-accounts for each asset account.
- Worksheet 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 recorded in worksheet I9.

Worksheet I5.1 Miscellaneous Data

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

Worksheet I5.2 Weighting Factors

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

- Row 11: calculate weighting factors reflecting only installed capital costs recorded in Account 1855 – Services. Where there is variety of situations within a class, provide a single factor that is suitable for the whole class. See examples in the boxes below.
- Row 15: calculate weighting factors reflecting costs in Account 5315 – Customer Billing, Account 5320 – Collecting, and Account 5340 – Miscellaneous Customer Account Expenses.
- Default weights are no longer provided in the model. The weights previously provided in version 1.2 can be found in the Board staff's implementation documentation [EB-2010-0219].

Example: **Weighting Factor for Services:**

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

➢ [(100 * $5,000) + (100 * $25,000) + (300 * $0)] / 500 = $6,000 per customer

Weighting factor for residential @ $1,000 is 1.00

Weighting factor for 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, 5320 and 5340. Total $3 per residential bill.
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 for a residential customer at $1.50 per bill, the average cost is $11.50
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 Revenue Sufficiency/Deficiency.)

- Cells B10, B13, B16 and B19 are used to flag internal inconsistencies that may exist amongst the application exhibits.
- Cell B10 – from Exhibit 3 of the application, input total energy from the test year load forecast, adjusted downward for distribution line losses.
- Cell B13 – from Exhibit 3 of the application, input the total billing demands of all demand-billed classes.
- Cell B16 –from RRWF tab 8 Revenue Deficiency/Sufficiency H16.
- Cell B19 – enter data from RRWF tab 8. Revenue Deficiency/Sufficiency F18.
- Rows 25 and 26: enter weather-normalized load after line losses. These quantities will be the results found in the distributor's load forecast Exhibit 3.
- Rows 31, 44, 50 and 51 found in versions 3.0 and earlier of the model no longer play a role in the model. The model now relies on the distributor's load forecast.
- 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 accition to kW demand).
- Row 39 is class revenue gross of TOA, and row 41 is net. The model uses the latter in worksheet O1. 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 approriate if a class, eg 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 apecific cell references. For example, if USL is billed per customer without regard to number of connections or devices, replace the MAX term with a simple reference to I-6.2 row
- As an alternative run of the CA Model, but not for submission with the application, it may be useful to enter the rates that are being proposed in the application in Rows 33-36. See notes to Worksheet O-1 below.
- If the Conditions of Service for a class of large customers require that all customers supply their own transformation, then the published rate is presumably for the class standard and the TOA should be entered

Worksheet I6.2 Customer Data

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

- Row 18 'Number of devices' was added as of version 2 of the model. Generally this will require input for the Street Lighting and Unmetered Scattered Load classes.
- The number of devices (Row 18) should be equal to or greater than the number of connections (Row 19)
- The number of connections should be equal to or greater than the number of customers (Row 21).
- The allocation of customer-related costs is based on customer count and connections. "Daisy-chaining" is the situation where the number of devices exceeds the number of connections. The allocation formula is appropriate if the distributors costs are proportional to the number of connections (and the corresponding weighting factor). If this is not appropriate to the applicant's proposed approach, change the cell reference in the formula (eg to the corresponding number of devices) in worksheet E2, row 82, and also in the appropriate

and 53). All relevant data inputs are automatically populated to allow for each double checking of the calculations.
number of devices by the relevant street lighting adjustment factors. This calculation reflects the implementation of the OEB's cost allocation policy for street lighting outlined in a letter issued on June 12, 2015.

Worksheet I7.1 Meter Capital

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

- As a general rule, include one meter per customer in this worksheet, i.e. include smart meter or standard meter, not both.
- Replace meter descriptions in Column C with new descriptions that match the meters actually in use, and input the applicable average installed replacement cost of each type of meter.
- During the transitional period, until all smart meters are in the Rate Base, include in the documentation of the application an explanation of which unit cost is being used. Since the weighting factor will remain unchanged during the IRM period, the distributor may consider including smart meters rather than the soon-to-be-stranded meters, even though not all smart meters have been transferred to account 1860 at the time 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 more accurate allocation of these costs.
- 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 I9.

Worksheet I7.2 Meter Reading

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

- This worksheet has not been modified to reflect automated meter reading. The Rows in worksheet I7.2continue to reflect differences in customer density, relative difficulty in reaching the meter, and frequency of reading the meter in the respective classes. To the extent that these factors are now more nearly uniform due to automated meter reading, the distributor may find that the appropriate weights are close to 1.0 for all
 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 to record the various coincident and non-coincident peaks by rate class, which are used a 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 scaled up or down to reflect the current energy forecast compared to the class's energy used in the previous filing.

Worksheet I9 Direct Allocation

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

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

- Remember that costs associated with verifying and updating estimates of unmetered loads may be allocated directly to the applicable class. [EB-2005-0317, Cost allocation Review, Board Directions, p. 87].
- Additional information on direct allocations can be found above in the notes for Column G in input sheet I3 Trial Balance.
- The numerous columns to the right of I-9 are used for the purpose of burdening directly-allocated costs for a share of overhead costs. No inputs are required
- The formula at cell C148 has been corrected in version 3.2 so that cells E149:X151 are calculated from NBV in all instances.

Worksheet 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

- In these instructions for Worksheet 01, "RRWF" means RRWF tab 8. Revenue Sufficiency / Deficiency.
- "Appendix 2-P" means Appendix 2-P in 2014 Appendix 2 Filing Requirements.
- Row 18 – Distribution Revenue at Existing Rates:
  - Cell C18 should equal the total in RRWF Cell F17 – Distribution Revenue at Currently Approved Rates",
  - Cells D18 and beyond are the inputs to Appendix 2-P, Table B, Column 7B.
- Row 19 – Miscellaneous Revenue:
  - Cell C19 should equal RRWF Cell F18,
  - Cells D19 and beyond are the inputs to Appendix 2-P, Table B, Column 7E,
  - Note the diagnostic test in Row 20 for Miscellaneous Revenue. The model calculates the status quo rates from the test year Service Revenue Requirement less Miscellaneous Revenue. If Miscellaneous Revenue is entered inaccurately, the status quo rates and status quo ratios in Row 75 will also be inaccurate for the respective classes.
- Cell C21 – Total Revenue at Existing Rates should be equal to RRWF Cell F19;
- Row 23 – Distribution Revenue at Status Quo Rates":
  - Cell C23 should equal RRWF, sum of Cells H16 & H17
  - Cells D23 and beyond are the hypothetical distribution revenue, by class, if there were no rate re-balancing. These cells are the inputs to Appendix 2-P, Table B, Column 7C.
- Cell C25 should equal RRWF Cell H19 – Total Revenue.
- Row 40 – Revenue Requirement (includes NI):
  - Cell C40 is the total revenue requirement, and should be equal to RRWF worksheet tab 9 Revenue Requirement, Cell F22; and
  - Cells D40 and beyond are inputs to Appendix O, table (a), Column 7A.
- Row 75 – Revenue to Expenses Status Quo:
  - Cell C75 should equal 100%, and
  - Cells D75 and beyond are the inputs to Appendix 2-P, table C, second column "Status Quo Ratios".
- Cells C71 and C81 should equal the corresponding target returns on equity (RRWF Column H).

The 2014 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 row 21 versus 25, and the revenue to cost ratios (row 75) should now be the proposed ratios.

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

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

Worksheet 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 (based on Minimum System assumptions) Users of the model have observed that for some classes, the ceiling comes out lower than the floor, or even negative. This occurs in situations where customer-related costs are relatively low compared to Demand-related costs, and appears to be a result of prorated depreciation on General Plant. With this discrepancy remaining in the model, the precise calculation of the ceiling should be used with appropriate caution.

Worksheet 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 as the sole evidence to support changing the Transformer Ownership Allowance.

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 charge.

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 defalt found in the model. If the applicant is proposing to use a different allocator, please note that this would be a departure from standard policy and should be identified and explained in Exhibit 7 of the

Worksheet E3

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

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

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

2019 Cost Allocation Model

EB-2018-0044 (Year 2019)

Sheet I2 Class Selection -

Instructions:
Step 1: Please input identification of thsi 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	GS 50 to 1,499 kW	YES
4	GS> 50-TOU	GS 1,500 to 4,999 kW	YES
5	GS >50-Intermediate		NO
6	Large Use >5MW	Large Use	YES
7	Street Light		YES
8	Sentinel		YES
9	Unmetered Scattered Load		YES
10	Embedded Distributor		NO
11	Back-up/Standby Power	Standby Power GS 50 to 1,499 kW	YES
12	Rate Class 1	Standby Power GS 1,500 to 4,999 kW	YES
13	Rate class 2	Standby Power Large Use	YES
14	Rate class 3		NO
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9		NO

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

Ontario Energy Board

2019 Cost Allocation Model

EB-2018-0044 (Year 2019)

Sheet I3 Trial Balance Data

Comparisons with RRWF

RRWF Reference:

			From this Sheet	Differences?
9. cel IF23	Return on Deemed Equity	$33,625,578		
9. cell F19	Income Taxes (Grossed up)	$6,913,608		
9. cell F22	Deemed Interest Expense	$20,436,713		
9. cell F25	Service Revenue Requirement	$196,781,803		
	Revenue Requirement to be Used in this model ($)	$196,781,803	$196,781,803	Rev Req Matches
9. cell G19	Rate Base ($)	$936,124,120		
	Rate Base to be Used in this model ($)	$936,124,120	$936,124,120	Rate Base Matches

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts		Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
1005	Cash						$0
1010	Cash Advances and Working Funds						$0
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						$0
1102	Accounts Receivable - Services						$0
1104	Accounts Receivable - Recoverable Work						$0
1105	Accounts Receivable - Merchandise, Jobbing, etc.						$0
1110	Other Accounts Receivable						$0
1120	Accrued Utility Revenues						$0
1130	Accumulated Provision for Uncollectible Accounts--Credit						$0
1140	Interest and Dividends Receivable						$0
1150	Rents Receivable						$0
1170	Notes Receivable						$0
1180	Prepayments						$0
1190	Miscellaneous Current and Accrued Assets						$0
1200	Accounts Receivable from Associated Companies						$0
1210	Notes Receivable from Associated Companies						$0
1305	Fuel Stock						$0
1330	Plant Materials and Operating Supplies						$0
1340	Merchandise						$0
1350	Other Materials and Supplies						$0
1405	Long Term Investments in Non-Associated Companies						$0
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					$0
1505	Unrecovered Plant and Regulatory Study Costs					$0
1508	Other Regulatory Assets					$0
1510	Preliminary Survey and Investigation Charges					$0
1515	Emission Allowance Inventory					$0
1516	Emission Allowances Withheld					$0
1518	RCVARetail					$0
1520	Power Purchase Variance Account					$0
1521	Special Purpose Charge Assessment Variance Account					$0
1525	Miscellaneous Deferred Debits					$0
1530	Deferred Losses from Disposition of Utility Plant					$0
1531	Renewable Connection Capital Deferral Account					$0
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					$0
1550	LV Variance Account					$0
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					$0
1575	IFRS -CGAAP Transition PP&E Amounts					$0
1576	Accounting Changes under CGAAP					$0
1580	RSVAWMS					$0
1582	RSVAONE-TIME					$0
1584	RSVANW					$0
1586	RSVACN					$0
1588	RSVAPOWER					$0
1589	RSVA-GA					$0
1590	Recovery of Regulatory Asset Balances					$0
1592	2006 PILs Variance					$0
1595	Reg Balance Control Account					$0
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	$5,779,764				$5,779,764
1806	Land Rights					$0
1808	Buildings and Fixtures	$34,984,324				$34,984,324
1810	Leasehold Improvements	$0				$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$98,304,597				$98,304,597
1820	Distribution Station Equipment - Normally Primary below 50 kV	$123,219,119				$123,219,119
1825	Storage Battery Equipment	$0				$0
1830	Poles, Towers and Fixtures	$127,246,410				$127,246,410
1835	Overhead Conductors and Devices	$121,193,658				$121,193,658
1840	Underground Conduit	$146,386,876				$146,386,876
1845	Underground Conductors and Devices	$148,255,677				$148,255,677
1850	Line Transformers	$103,916,888				$103,916,888
1855	Services	$63,681,076				$63,681,076
1860	Meters	$50,076,483				$50,076,483
	blank row					

1865	Other Installations on Customer's Premises						$0
1870	Leased Property on Customer Premises						$0
1875	Street Lighting and Signal Systems						$0
1905	Land						$0
1906	Land Rights		$2,043,503				$2,043,503
1908	Buildings and Fixtures		$34,184,079				$34,184,079
1910	Leasehold Improvements		$0				$0
1915	Office Furniture and Equipment		$1,762,097				$1,762,097
1920	Computer Equipment - Hardware		$11,684,981				$11,684,981
1925	Computer Software		$75,275,918				$75,275,918
1930	Transportation Equipment		$16,911,315				$16,911,315
1935	Stores Equipment		$1,171,606				$1,171,606
1940	Tools, Shop and Garage Equipment		$5,603,338				$5,603,338
1945	Measurement and Testing Equipment		$229,450				$229,450
1950	Power Operated Equipment		$0				$0
1955	Communication Equipment		$7,385,663				$7,385,663
1960	Miscellaneous Equipment		$6,477,713				$6,477,713
1965	Water Heater Rental Units						$0
1970	Load Management Controls - Customer Premises		$134,245				$134,245
1975	Load Management Controls - Utility Premises		$17,974				$17,974
1980	System Supervisory Equipment		$8,559,612				$8,559,612
1985	Sentinel Lighting Rental Units						$0
1990	Other Tangible Property						$0
1995	Contributions and Grants - Credit		($113,499,925)		$7,607,115		($105,892,810)
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		($221,622,617)		($7,607,115)		($229,229,732)
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						$0
2208	Customer Credit Balances						$0
2210	Current Portion of Customer Deposits						$0
2215	Dividends Declared						$0
2220	Miscellaneous Current and Accrued Liabilities						$0
2225	Notes and Loans Payable						$0
2240	Accounts Payable to Associated Companies						$0
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						$0
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						$0
2292	Payroll Deductions / Expenses Payable						$0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.						$0
2296	Future Income Taxes - Current						$0
2305	Accumulated Provision for Injuries and Damages						$0
2306	Employee Future Benefits						$0
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						$0
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						$0
2405	Other Regulatory Liabilities						$0
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						$0
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						$0
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					$0
3035	Installments Received on Capital Stock					$0
3040	Appropriated Retained Earnings					$0
3045	Unappropriated Retained Earnings					$0
3046	Balance Transferred From Income		$0		$0	($33,625,578)
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	($222,557,643)				($222,557,643)
4010	Commercial Energy Sales					$0
4015	Industrial Energy Sales					$0
4020	Energy Sales to Large Users	($54,745,432)				($54,745,432)
4025	Street Lighting Energy Sales	($3,365,897)				($3,365,897)
4030	Sentinel Lighting Energy Sales	($10,104)				($10,104)
4035	General Energy Sales	($464,506,807)				($464,506,807)
4040	Other Energy Sales to Public Authorities					$0
4045	Energy Sales to Railroads and Railways					$0
4050	Revenue Adjustment	($1)				($1)
4055	Energy Sales for Resale					$0
4060	Interdepartmental Energy Sales					$0
4062	Billed WMS	($46,057,766)				($46,057,766)
4064	Billed-One-Time					$0
4066	Billed NW	($59,040,195)				($59,040,195)
4068	Billed CN	($36,058,243)				($36,058,243)
4069	Billed LV	($507,616)				($507,616)
4080	Distribution Services Revenue					$0
4082	Retail Services Revenues	($177,267)				($177,267)
4084	Service Transaction Requests (STR) Revenues	($6,192)				($6,192)
4086	SSS Admin Charge	($925,018)				($925,018)
4090	Electric Services Incidental to Energy Sales	($383,388)				($383,388)
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					$0
4220	Other Electric Revenues					$0
4225	Late Payment Charges	($720,000)				($720,000)
4230	Sales of Water and Water Power					$0
4235	Miscellaneous Service Revenues	($5,755,293)		$5,755,293		$0
4235-1	Account Set Up Charges			($2,052,700)		($2,052,700)
4235-90	Miscellaneous Service Revenues - Residual			($3,702,593)		($3,702,593)
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	($1,895,241)				($1,895,241)
4320	Expenses of Electric Plant Leased to Others					$0
4324	Special Purpose Charge Recovery					$0
4325	Revenues from Merchandise, Jobbing, Etc.	($5,624,863)				($5,624,863)
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$4,167,588				$4,167,588
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	($198,000)				($198,000)
4365	Gains from Disposition of Allowances for Emission					$0
4370	Losses from Disposition of Allowances for Emission					$0
4375	Revenues from Non-Utility Operations					$0
4380	Expenses of Non-Utility Operations					$0
4385	Non-Utility Rental Income					$0
4390	Miscellaneous Non-Operating Income					$0
4395	Rate-Payer Benefit Including Interest					$0
4398	Foreign Exchange Gains and Losses, Including Amortization					$0
4405	Interest and Dividend Income	$0				$0
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	$799,288,263				$799,288,263

4708	Charges-WMS		$44,988,868				$44,988,868
4710	Cost of Power Adjustments						$0
4712	Charges-One-Time						$0
4714	Charges-NW		$53,487,933				$53,487,933
4715	System Control and Load Dispatching						$0
4716	Charges-CN		$30,513,524				$30,513,524
4720	Other Expenses						$0
4725	Competition Transition Expense						$0
4730	Rural Rate Assistance Expense						$0
4750	Charges-LV		$455,000				$455,000
4751	Charges - Smart Metering Entity Charge		$0				$0
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						$0
5010	Load Dispatching		$3,701,218				$3,701,218
5012	Station Buildings and Fixtures Expense		$345,803				$345,803
5014	Transformer Station Equipment - Operation Labour		$107,499				$107,499
5015	Transformer Station Equipment - Operation Supplies and Expenses		$29,675				$29,675
5016	Distribution Station Equipment - Operation Labour		$234,616				$234,616
5017	Distribution Station Equipment - Operation Supplies and Expenses		$57,674				$57,674
5020	Overhead Distribution Lines and Feeders - Operation Labour		$198,463				$198,463
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses		$30,773				$30,773
5030	Overhead Subtransmission Feeders - Operation		$0				$0
5035	Overhead Distribution Transformers- Operation		$7,848				$7,848
5040	Underground Distribution Lines and Feeders - Operation Labour		$472,624				$472,624
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses		$2,865,496				$2,865,496
5050	Underground Subtransmission Feeders - Operation		$0				$0
5055	Underground Distribution Transformers - Operation		$37,705				$37,705
5060	Street Lighting and Signal System Expense		$0				$0
5065	Meter Expense		$694,029				$694,029
5070	Customer Premises - Operation Labour		$0				$0
5075	Customer Premises - Materials and Expenses		$0				$0
5085	Miscellaneous Distribution Expense		$11,834,982				$11,834,982
5090	Underground Distribution Lines and Feeders - Rental Paid		$0				$0
5095	Overhead Distribution Lines and Feeders - Rental Paid		$0				$0
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		$332,735				$332,735
5114	Maintenance of Distribution Station Equipment		$714,318				$714,318
5120	Maintenance of Poles, Towers and Fixtures		$582,797				$582,797
5125	Maintenance of Overhead Conductors and Devices		$885,194				$885,194
5130	Maintenance of Overhead Services		$579,408				$579,408
5135	Overhead Distribution Lines and Feeders - Right of Way		$3,528,815				$3,528,815
5145	Maintenance of Underground Conduit		$67,283				$67,283
5150	Maintenance of Underground Conductors and Devices		$1,042,933				$1,042,933
5155	Maintenance of Underground Services		$357,793				$357,793
5160	Maintenance of Line Transformers		$508,293				$508,293
5165	Maintenance of Street Lighting and Signal Systems		$0				$0
5170	Sentinel Lights - Labour		$0				$0
5172	Sentinel Lights - Materials and Expenses		$0				$0
5175	Maintenance of Meters		$1,851,577				$1,851,577
5178	Customer Installations Expenses- Leased Property		$0				$0
5185	Water Heater Rentals - Labour		$0				$0
5186	Water Heater Rentals - Materials and Expenses		$0				$0
5190	Water Heater Controls - Labour		$0				$0
5192	Water Heater Controls - Materials and Expenses		$0				$0
5195	Maintenance of Other Installations on Customer Premises		$0				$0
5205	Purchase of Transmission and System Services		$0				$0
5210	Transmission Charges		$0				$0
5215	Transmission Charges Recovered		$0				$0
5305	Supervision		$0				$0
5310	Meter Reading Expense		$373,352				$373,352
5315	Customer Billing		$10,105,665				$10,105,665

5320	Collecting		$2,154,838				$2,154,838
5325	Collecting- Cash Over and Short		$0				$0
5330	Collection Charges		$0				$0
5335	Bad Debt Expense		$1,991,507				$1,991,507
5340	Miscellaneous Customer Accounts Expenses		$0				$0
5405	Supervision		$0				$0
5410	Community Relations - Sundry		$6,200,713				$6,200,713
5415	Energy Conservation		$0				$0
5420	Community Safety Program		$0				$0
5425	Miscellaneous Customer Service and Informational Expenses		$0				$0
5505	Supervision		$0				$0
5510	Demonstrating and Selling Expense		$263,222				$263,222
5515	Advertising Expense		$0				$0
5520	Miscellaneous Sales Expense		$0				$0
5605	Executive Salaries and Expenses		$3,288,826				$3,288,826
5610	Management Salaries and Expenses		$9,054,709				$9,054,709
5615	General Administrative Salaries and Expenses		$2,363,939				$2,363,939
5620	Office Supplies and Expenses		$4,096,828				$4,096,828
5625	Administrative Expense Transferred Credit		$774,709				$774,709
5630	Outside Services Employed		$1,073,407				$1,073,407
5635	Property Insurance		$729,853				$729,853
5640	Injuries and Damages		$933,537				$933,537
5645	Employee Pensions and Benefits		$626,686				$626,686
5650	Franchise Requirements		$0				$0
5655	Regulatory Expenses		$1,374,285				$1,374,285
5660	General Advertising Expenses		$0				$0
5665	Miscellaneous General Expenses		$2,730,176				$2,730,176
5670	Rent		$0				$0
5675	Maintenance of General Plant		$6,130,275				$6,130,275
5680	Electrical Safety Authority Fees		$0				$0
5681	Special Purpose Charge Expense		$0				$0
5685	Independent Market Operator Fees and Penalties		$0				$0
5705	Amortization Expense - Property, Plant, and Equipment		$48,157,576				$48,157,576
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
5725	Miscellaneous Amortization		$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		$20,436,713	($20,436,713)		$0	$20,436,713
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		$0				$0
6040	Allowance for Borrowed Funds Used During Construction--Credit						$0
6042	Allowance For Other Funds Used During Construction		($2,638,378)				($2,638,378)
6045	Interest Expense on Capital Lease Obligations						$0
6105	Taxes Other Than Income Taxes		$2,100,854				$2,100,854
6110	Income Taxes		$6,913,608	($6,913,608)		$0	$6,913,608
6115	Provision for Future Income Taxes						$0
6205	Donations						$0
6205-1	Sub-account LEAP Funding		$211,397				$211,397
6210	Life Insurance						$0
6215	Penalties						$0
6225	Other Deductions						$0
6305	Extraordinary Income						$0
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

Ontario Energy Board

2019 Cost Allocation Model

EB-2018-0044 (Year 2019)

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	$859,363,826

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	$0		-	-			$ -		-	$0			
1805	Land	$5,779,764		($5,779,764)	-			$ -			$0			
1805-1	Land Station >50 kV		5.80%	$335,226	335,226			$ -		335,226	$0			
1805-2	Land Station <50 kV		94.20%	$5,444,538	5,444,538			$ -		5,444,538	$0			
1806	Land Rights	$0		$0	-			$ -			$0			
1806-1	Land Rights Station >50 kV			$0	-			$ -		-	$0			
1806-2	Land Rights Station <50 kV		100.00%	$0	-			$ -		-	$0			
1808	Buildings and Fixtures	$34,984,324		($34,984,324)	-			$ -			$0			
1808-1	Buildings and Fixtures > 50 kV		14.00%	$4,897,805	4,897,805	($5,582)		$ (642,537)		4,249,687	$127,820			
1808-2	Buildings and Fixtures < 50 KV		86.00%	$30,086,518	30,086,518	($34,289)		$ (3,947,011)		26,105,218	$785,178			
1810	Leasehold Improvements	$0		$0	-			$ -			$0			
1810-1	Leasehold Improvements >50 kV			$0	-			$ -		-	$0			
1810-2	Leasehold Improvements <50 kV		100.00%	$0	-			$ -		-	$0			
1815	Transformer Station Equipment - Normally Primary above 50 kV	$98,304,597		$0	98,304,597			$ (16,949,427)		81,355,170	$3,219,986			
1820	Distribution Station Equipment - Normally Primary below 50 kV	$123,219,119		($123,219,119)	-			$ -		-	$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)		92.00%	$113,361,589	113,361,589	($355,492)		$ (17,922,066)		95,084,031	$3,709,862			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		8.00%	$9,857,530	9,857,530	($30,912)		$ (1,558,441)		8,268,177	$322,597			
1825	Storage Battery Equipment	$0		$0	-			$ -			$0			
1825-1	Storage Battery Equipment > 50 kV			$0	-			$ -		-	$0			
1825-2	Storage Battery Equipment <50 kV		100.00%	$0	-			$ -		-	$0			
1830	Poles, Towers and Fixtures	$127,246,410		($127,246,410)	-			$ -			$0			
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			$0	-			$ -		-	$0			
1830-4	Poles, Towers and Fixtures - Primary		70.00%	$89,072,487	89,072,487	($4,540,529)		$ (9,647,411)		74,884,547	$2,238,702			
1830-5	Poles, Towers and Fixtures - Secondary		30.00%	$38,173,923	38,173,923	($1,945,941)		$ (4,134,605)		32,093,377	$959,444			
1835	Overhead Conductors and Devices	$121,193,658		($121,193,658)	-			$ -			$0			
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			$0	-			$ -		-	$0			
1835-4	Overhead Conductors and Devices - Primary		100.00%	$121,193,658	121,193,658	($6,809,300)		$ (13,029,609)		101,354,748	$3,172,501			
1835-5	Overhead Conductors and Devices - Secondary		0.00%	$0	-			$ -		-	$0			
1840	Underground Conduit	$146,386,876		($146,386,876)	-			$ -			$0			
1840-3	Underground Conduit - Bulk Delivery			$0	-			$ -		-	$0			
1840-4	Underground Conduit - Primary		71.00%	$103,934,682	103,934,682	($13,386,778)		$ (12,574,611)		77,973,293	$3,041,330			
1840-5	Underground Conduit - Secondary		29.00%	$42,452,194	42,452,194	($5,467,839)		$ (5,136,109)		31,848,246	$1,242,233			
1845	Underground Conductors and Devices	$148,255,677		($148,255,677)	-			$ -			$0			
1845-3	Underground Conductors and Devices - Bulk Delivery			$0	-			$ -		-	$0			
1845-4	Underground Conductors and Devices - Primary		100.00%	$148,255,677	148,255,677	($23,945,680)		$ (19,416,935)		104,893,062	$5,072,750			
1845-5	Underground Conductors and Devices - Secondary		0.00%	$0	-			$ -		-	$0			
1850	Line Transformers	$103,916,888		$0	103,916,888	($35,500,571)		$ (14,061,216)		54,355,100	$3,326,839			
1855	Services	$63,681,076		$0	63,681,076	($12,269,097)		$ (7,983,195)		43,428,784	$1,719,774			
1860	Meters	$50,076,483		$0	50,076,483	($1,558,806)		$ (20,728,804)		27,788,873	$4,755,517			
	Total	**$1,023,044,872**		**($0)**	**$1,023,044,872**	**($105,850,817)**	**$0**	**($147,731,977)**	**$0**	**769,462,078**	**$33,694,534**	**$0**	**$0**	**$0**
	SUB TOTAL from I3	**$1,023,044,872**												

											5705	5710	5715	5720
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	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	$2,043,503			2,043,503			$ (280,542)		$ 1,762,961	$54,023			
1908	Buildings and Fixtures	$34,184,079			34,184,079			$ (9,932,171)		$ 24,251,908	$1,714,509			
1910	Leasehold Improvements	$0			-					$ -				
1915	Office Furniture and Equipment	$1,762,097			1,762,097			$ (1,190,787)		$ 571,310	$137,970			
1920	Computer Equipment - Hardware	$11,684,981			11,684,981			$ (8,468,375)		$ 3,216,606	$1,477,173			
1925	Computer Software	$75,275,918			75,275,918			$ (43,702,793)		$ 31,573,125	$9,854,403			
1930	Transportation Equipment	$16,911,315			16,911,315			$ (7,237,516)		$ 9,673,799	$1,499,427			
1935	Stores Equipment	$1,171,606			1,171,606			$ (402,280)		$ 769,326	$85,302			
1940	Tools, Shop and Garage Equipment	$5,603,338			5,603,338			$ (3,159,647)		$ 2,443,691	$485,401			
1945	Measurement and Testing Equipment	$229,450			229,450			$ (148,937)		$ 80,513	$23,408			

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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	$859,363,826

RATE BASE AND DISTRIBUTION ASSETS

		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1950	Power Operated Equipment	$0			-			$ -		$ -	$0			
1955	Communication Equipment	$7,385,663			7,385,663			$ (1,692,871)		$ 5,692,792	$434,225			
1960	Miscellaneous Equipment	$6,477,713			6,477,713			$ (1,101,677)		$ 5,376,037	$618,190			
1970	Load Management Controls - Customer Premises	$134,245			134,245			$ (134,245)		-$ 0	$0			
1975	Load Management Controls - Utility Premises	$17,974			17,974			$ (17,974)		$ -	$0			
1980	System Supervisory Equipment	$8,559,612			8,559,612	($41,993)		$ (4,027,940)		$ 4,489,680	$707,609			
1990	Other Tangible Property	$0			-					$ -	($2,628,598)			
2005	Property Under Capital Leases	$0			-					$ -	$0			
2010	Electric Plant Purchased or Sold	$0			-					$ -	$0			
	Total	$171,441,496		$0	$171,441,496	($41,993)	$0	($81,497,755)	$0	$89,901,748	$14,463,041	$0	$0	$0
	SUB TOTAL from I3	$171,441,496												
	I3 Directly Allocated	$0												
	Grand Total	$1,194,486,367		($0)	$1,194,486,367	($105,892,810)	$0	($229,229,732)	$0	$859,363,826	$48,157,576	$0	$0	$0

To be Prorated

1995	Contributed Capital - 1995	($105,892,810)		$105,892,810	Balanced		
2105	Accumulated Depreciation - 2105	($229,229,732)			$229,229,732	Balanced	
2120	Accumulated Depreciation - 2120	$0				$0	Balanced
	Total	**($335,122,542)**					
	Net Assets	**$859,363,825**	**Net Fixed Assets Match**				

Amortization Expenses

5705	Amortization Expense - Property, Plant, and Equipment	$48,157,576	($48,157,576)	Balanced			
5710	Amortization of Limited Term Electric Plant	$0		$0	Balanced		
5715	Amortization of Intangibles and Other Electric Plant	$0			$0	Balanced	
5720	Amortization of Electric Plant Acquisition Adjustments	$0				$0	Balanced
	Total Amortization Expense	**$48,157,576**					

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Sheet I5.1 Miscellaneous Data Worksheet -

Structure KM (kMs of Roads in Service Area that have distribution line)	4100	
Deemed Equity Component of Rate Base (ref: RRWF 7. cell F24)	40%	
	Used to have Working Capital Calculated per Settlement Agreement	Actual % used for 2019 Rates, without updating for OM&A
Working Capital Allowance to be included in Rate Base (%)	7.55%	7.55%
Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (%)	10%	

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Sheet I5.2 Weighting Factors Worksheet -

	1	2	3	4	6	7	8	9	11	12	13
	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Insert Weighting Factor for Services Account 1855	1.0	2.0	10.0	10.0	30.0	1.0	1.0	1.0	10.0	10.0	10.0
Insert Weighting Factor for Billing and Collecting	1.0	1.0	6.4	25.3	25.2	25.2	0.7	1.0	24.9	24.9	24.9

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Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	7,364,071,000

Total kWs from Load Forecast	9,962,801

Deficiency/sufficiency (RRWF 8. cell F51)	- 27,827,894

Miscellaneous Revenue (RRWF 5. cell F48)	11,517,674

			1	2	3	4	6	7	8	9	11	12	13
	ID	**Total**	**Residential**	**GS <50**	**GS 50 to 1,499 kW**	**GS 1,500 to 4,999 kW**	**Large Use**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Standby Power GS 50 to 1,499 kW**	**Standby Power GS 1,500 to 4,999 kW**	**Standby Power Large Use**
Billing Data													
Forecast kWh	**CEN**	7,364,071,000	2,214,984,000	704,193,000	2,852,593,000	914,569,000	617,036,000	43,876,000	48,000	16,772,000			
Forecast kW	**CDEM**	9,962,801			6,761,930	1,957,009	1,115,702	123,144	216			4,800	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		2,458,660			1,690,483	489,252	278,926						
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**	7,364,071,000	2,214,984,000	704,193,000	2,852,593,000	914,569,000	617,036,000	43,876,000	48,000	16,772,000	-	-	-
Existing Monthly Charge			$9.67	$16.72	$260.82	$4,193.93	$15,231.32	$0.57	$2.62	$4.43	$122.41	$122.41	$122.41
Existing Distribution kWh Rate			$0.0234	$0.0210						$0.0219			
Existing Distribution kW Rate					$3.5691	$3.4887	$3.3129	$3.9997	$10.0361		$2	$1	$2
Existing TOA Rate					$0.45	$0.45	$0.45						
Additional Charges													
Distribution Revenue from Rates		$159,976,740	$87,685,777	$19,773,873	$34,712,342	$10,652,281	$5,706,743	$872,268	$3,525	$559,799	$0	$10,131	$0
Transformer Ownership Allowance		$1,106,397	$0	$0	$760,717	$220,164	$125,516	$0	$0	$0	$0	$0	$0
Net Class Revenue	**CREV**	$158,870,343	$87,685,777	$19,773,873	$33,951,625	$10,432,118	$5,581,227	$872,268	$3,525	$559,799	$0	$10,131	$0

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Sheet I6.2 Customer Data Worksheet -

			1	2	3	4	6	7	8	9	11	12	13
	ID	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Billing Data													
Bad Debt 3 Year Historical Average	BDHA	$2,000,008	$1,354,005	$422,002	$150,001	$74,000	$0	$0	$0	$0	$0	$0	$0
Late Payment 3 Year Historical Average	LPHA	$884,964	$658,889	$119,577	$93,649	$12,109	$102	$156	$104	$377			
Number of Bills	CNB	4,048,512	3,707,875	298,195.00	40,558.00	912.00	132.00	180.00	516.00	120.00		24	
Number of Devices	CDEV							55,516	43	3,621			
Number of Connections (Unmetered)	CCON	7,365						3,701	43	3,621			
Total Number of Customers	CCA	337,376	308,990	24,850	3,380	76	11	15	43	10		2	
Bulk Customer Base	CCB	337,376	308,990	24,850	3,380	76	11	15	43	10		2	
Primary Customer Base	CCP	345,834	308,990	24,850	3,380	76	11	8,473	43	10		2	
Line Transformer Customer Base	CCLT	345,402	308,990	24,850	2,998	33	5	8,473	43	10			
Secondary Customer Base	CCS	335,597	308,990	24,850	1,690			15	43	10			
Weighted - Services	CWCS	382,953	308,990	49,699	16,899	-	-	3,701	43	3,621	-	-	-
Weighted Meter -Capital	CWMC	62,395,113	45,725,600	9,273,525	6,505,988	760,000	110,000	-	-	-	-	20,000	-
Weighted Meter Reading	CWMR	516,753	308,990	24,850	163,964	16,182	2,342	-	-	-	-	426	-
Weighted Bills	CWNB	4,307,951	3,707,875	307,151	260,922	23,055	3,329	4,531	364	125	-	598	-

Bad Debt Data

Historic Year:	2012	2,000,008	1,354,005	422,002	150,001	74,000							
Historic Year:	2013	2,000,008	1,354,005	422,002	150,001	74,000							
Historic Year:	2014	2,000,008	1,354,005	422,002	150,001	74,000							
Three-year average		**2,000,008**	**1,354,005**	**422,002**	**150,001**	**74,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

SSS Admin Charge Data

Historic Year:	2012	979,657	895,929	74,332	9,078	226	35	56		2			
Historic Year:	2013	896,212	819,690	67,433	8,586	214	30	- 12		270			
Historic Year:	2014	920,026	842,937	67,671	8,715	253	30	21		398			
Three-year average		**931,965**	**852,852**	**69,812**	**8,793**	**231**	**32**	**22**	**-**	**224**	**-**	**-**	**-**

Street Lighting Adjustment Factors

NCP Test Results	4 NCP

	Primary Asset Data		Line Transformer Asset Data	
Class	**Customers/ Devices**	**4 NCP**	**Customers/ Devices**	**4 NCP**
Residential	308,990	1,960,323	308,990	1,960,323
Street Light	55,516	53,755	55,516	53,755

Street Lighting Adjustment Factors	
Primary	6.5522
Line Transformer	6.5522

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Sheet I7.1 Meter Capital Worksheet -

		Residential			GS <50			GS 50 to 1,499 kW		
		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
	Allocation Percentage Weighted Factor			73.28%			15%			10%
	Cost Relative to Residential Average Cost			1.00			2.52			13.34
	Total	308990	45725600	147.9840772	24850	9273525	373.1800805	3295	6505988	1974.503187
Meter Types	**Cost per Meter (Installed)**									
Single Phase 200 Amp - Urban	88		0			0			0	
Single Phase 200 Amp - Rural	164		0			0			0	
Central Meter	250		0			0			0	
Network Meter (Costs to be updated)	225		0			0			0	
Three-phase - No demand	381		0			0			0	
Smart Meters	146	307,480	44892080			0			0	
Demand without IT (usually three-phase)	381		0			0			0	
Demand with IT	3,000		0			0			0	
Demand with IT and Interval Capability - Secondary	2,300		0			0			0	
Demand with IT and Interval Capability - Primary	10,000		0			0		271	2710000	
Demand with IT and Interval Capability -Special (WMP)	3,383		0			0		308	1041964	
Smart Meters	552	1,510	833520		25	13800			0	
Smart Meters	373		0		24,825	9259725			0	
LDC Specific 3	1,014		0			0		2,716	2754024	

		GS 1,500 to 4,999 kW			Large Use			Street Light		
		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
	Allocation Percentage Weighted Factor			1%			0%			0%
	Cost Relative to Residential Average Cost			67.57			67.57			-
	Total	76	760000	10000	11	110000	10000	0	0	-
Meter Types	**Cost per Meter (Installed)**									
Single Phase 200 Amp - Urban	88		0			0			0	
Single Phase 200 Amp - Rural	164		0			0			0	
Central Meter	250		0			0			0	
Network Meter (Costs to be updated)	225		0			0			0	
Three-phase - No demand	381		0			0			0	
Smart Meters	146		0			0			0	
Demand without IT (usually three-phase)	381		0			0			0	
Demand with IT	3,000		0			0			0	
Demand with IT and Interval Capability - Secondary	2,300		0			0			0	
Demand with IT and Interval Capability - Primary	10,000	76	760000		11	110000			0	
Demand with IT and Interval Capability -Special (WMP)	3,383		0			0			0	
Smart Meters	552		0			0			0	
Smart Meters	373		0			0			0	
LDC Specific 3	1,014		0			0			0	

		Sentinel			Unmetered Scattered Load			Standby Power GS 50 to 1,499 kW		
		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
	Allocation Percentage Weighted Factor			0%			0%			0%
	Cost Relative to Residential Average Cost			-			-			-
	Total	0	0	-	0	0	-	0	0	-
Meter Types	**Cost per Meter (Installed)**									
Single Phase 200 Amp - Urban	88		0			0			0	
Single Phase 200 Amp - Rural	164		0			0			0	
Central Meter	250		0			0			0	
Network Meter (Costs to be updated)	225		0			0			0	
Three-phase - No demand	381		0			0			0	
Smart Meters	146		0			0			0	
Demand without IT (usually three-phase)	381		0			0			0	
Demand with IT	3,000		0			0			0	
Demand with IT and Interval Capability - Secondary	2,300		0			0			0	
Demand with IT and Interval Capability - Primary	10,000		0			0			0	
Demand with IT and Interval Capability -Special (WMP)	3,383		0			0			0	
Smart Meters	552		0			0			0	
Smart Meters	373		0			0			0	
LDC Specific 3	1,014		0			0			0	

		Standby Power GS 1,500 to 4,999 kW			Standby Power Large Use			TOTAL		
		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
	Allocation Percentage Weighted Factor			0%			0%			100%
	Cost Relative to Residential Average Cost			67.57			-			1.25
	Total	2	20000	10000	0	0	-	337224	62395113	185.0257188
Meter Types	**Cost per Meter (Installed)**									
Single Phase 200 Amp - Urban	88		0			0		0	0	
Single Phase 200 Amp - Rural	164		0			0		0	0	
Central Meter	250		0			0		0	0	
Network Meter (Costs to be updated)	225		0			0		0	0	
Three-phase - No demand	381		0			0		0	0	
Smart Meters	146		0			0		307,480	44892080	
Demand without IT (usually three-phase)	381		0			0		0	0	
Demand with IT	3,000		0			0		0	0	
Demand with IT and Interval Capability - Secondary	2,300		0			0		0	0	
Demand with IT and Interval Capability - Primary	10,000	2	20000			0		360	3600000	
Demand with IT and Interval Capability -Special (WMP)	3,383		0			0		308	1041964	
Smart Meters	552		0			0		1,535	847320	
Smart Meters	373		0			0		24,825	9259725	
LDC Specific 3	1,014		0			0		2,716	2754024	

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Sheet I7.2 Meter Reading Worksheet -

Weighting Factors based on Contractor Pricing

		1			2			3			4		
Description		Residential			GS <50			GS 50 to 1,499 kW			GS 1,500 to 4,999 kW		
		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			59.79%			4.81%			31.73%			3.13%
	Cost Relative to Residential Average Cost			1.00			1.00			48.51			212.92
	Total	308,990	308,990	1.00	24,850	24,850	1.00	3,380	163,964	48.51	76	16,182	212.92
	Factor												
Residential - Urban - Outside	1.00		0			0			0			0	
Residential - Urban - Outside with other services	1.00		0			0			0			0	
Residential - Urban - Inside	6.00		0			0			0			0	
Residential - Urban - Inside - with other services	1.00		0			0			0			0	
Residential - Rural - Outside	14.00		0			0			0			0	
Residential - Rural - Outside with other services	2.00		0			0			0			0	
Smart Meter	1.00	308,990	308,990		24,850	24,850		2,622	2,622			0	
Smart Meter with Demand			0			0			0			0	
GS - Walking	8.00		0			0			0			0	
GS - Walking - with other services	3.00		0			0			0			0	
GS - Vehicle with other services --- TOU Read	14.00		0			0			0			0	
GS - Vehicle with other services	3.00		0			0			0			0	
LDC Specific 3			0			0			0			0	
LDC Specific 4	0.00		0			0			0			0	
Interval	212.92		0			0		758	161,342		76	16,182	
LDC Specific 5			0			0			0			0	
LDC Specific 6			0			0			0			0	

		6			7			8			9		
Description		Large Use			Street Light			Sentinel			Unmetered Scattered Load		
		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			0.45%			0.00%			0.00%			0.00%
	Cost Relative to Residential Average Cost			212.92			0.00			0.00			0.00
	Total	11	2,342	212.92	-	-	0	-	-	0	-	-	0
	Factor												
Residential - Urban - Outside	1.00		0			0			0			0	
Residential - Urban - Outside with other services	1.00		0			0			0			0	
Residential - Urban - Inside	6.00		0			0			0			0	
Residential - Urban - Inside - with other services	1.00		0			0			0			0	
Residential - Rural - Outside	14.00		0			0			0			0	
Residential - Rural - Outside with other services	2.00		0			0			0			0	
Smart Meter	1.00		0			0			0			0	
Smart Meter with Demand			0			0			0			0	
GS - Walking	8.00		0			0			0			0	
GS - Walking - with other services	3.00		0			0			0			0	
GS - Vehicle with other services --- TOU Read	14.00		0			0			0			0	
GS - Vehicle with other services	3.00		0			0			0			0	
LDC Specific 3			0			0			0			0	
LDC Specific 4	0.00		0			0			0			0	
Interval	212.92	11	2,342			0			0			0	
LDC Specific 5			0			0			0			0	
LDC Specific 6			0			0			0			0	

		11			12			13					
Description		Standby Power GS 50 to 1,499 kW			Standby Power GS 1,500 to 4,999 kW			Standby Power Large Use			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
	Allocation Percentage Weighted Factor			0.00%			0.08%			0.00%			100.00%
	Cost Relative to Residential Average Cost			0.00			212.92			0.00			689.27
	Total	-	-	0	2	426	212.92	-	-	0	337,308	516,753	689
	Factor												
Residential - Urban - Outside	1.00		0			0			0		-	-	
Residential - Urban - Outside with other services	1.00		0			0			0		-	-	
Residential - Urban - Inside	6.00		0			0			0		-	-	
Residential - Urban - Inside - with other services	1.00		0			0			0		-	-	
Residential - Rural - Outside	14.00		0			0			0		-	-	
Residential - Rural - Outside with other services	2.00		0			0			0		-	-	
Smart Meter	1.00		0			0			0		336,461	336,461	
Smart Meter with Demand			0			0			0		-	-	
GS - Walking	8.00		0			0			0		-	-	
GS - Walking - with other services	3.00		0			0			0		-	-	
GS - Vehicle with other services --- TOU Read	14.00		0			0			0		-	-	
GS - Vehicle with other services	3.00		0			0			0		-	-	
LDC Specific 3			0			0			0		-	-	
LDC Specific 4	0.00		0			0			0		-	-	
Interval	212.92		0		2	426			0		847	180,292	
LDC Specific 5			0			0			0		-	-	
LDC Specific 6			0			0			0		-	-	

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Sheet I8 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

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

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

Customer Classes		Total	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use
CO-INCIDENT PEAK													
1 CP													
Transformation CP	TCP1	1,266,355	436,746	148,474	490,658	111,619	77,114	-	-	1,744		-	
Bulk Delivery CP	BCP1	1,266,355	436,746	148,474	490,658	111,619	77,114	-	-	1,744	-	-	
Total Sytem CP	DCP1	1,266,355	436,746	148,474	490,658	111,619	77,114	-	-	1,744	-	-	
4 CP													
Transformation CP	TCP4	4,950,222	1,791,878	476,386	1,854,357	488,143	314,572	17,464	12	7,410		-	
Bulk Delivery CP	BCP4	4,950,222	1,791,878	476,386	1,854,357	488,143	314,572	17,464	12	7,410	-	-	
Total Sytem CP	DCP4	4,950,222	1,791,878	476,386	1,854,357	488,143	314,572	17,464	12	7,410	-	-	
12 CP													
Transformation CP	TCP12	13,705,140	4,703,675	1,347,677	5,181,751	1,454,127	944,473	50,539	38	22,631		230	
Bulk Delivery CP	BCP12	13,705,140	4,703,675	1,347,677	5,181,751	1,454,127	944,473	50,539	38	22,631	-	230	
Total Sytem CP	DCP12	13,705,140	4,703,675	1,347,677	5,181,751	1,454,127	944,473	50,539	38	22,631	-	230	
NON CO_INCIDENT PEAK													
1 NCP													
Classification NCP from Load Data Provider	DNCP1	1,443,767	497,026	148,474	509,727	166,142	105,046	13,908	11	2,282		1,152	
Primary NCP	PNCP1	1,443,767	497,026	148,474	509,727	166,142	105,046	13,908	11	2,282		1,152	
Line Transformer NCP	LTNCP1	1,228,317	497,026	148,474	443,462	73,102	49,372	13,908	11	2,282	-	680	
Secondary NCP	SNCP1	916,565	497,026	148,474	254,864			13,908	11	2,282	-		
4 NCP													
Classification NCP from Load Data Provider	DNCP4	5,610,179	1,960,323	559,357	1,979,344	640,631	403,922	53,755	42	8,971		3,836	
Primary NCP	PNCP4	5,610,179	1,960,323	559,357	1,979,344	640,631	403,922	53,755	42	8,971		3,836	
Line Transformer NCP	LTNCP4	4,812,109	1,960,323	559,357	1,755,678	281,877	189,844	53,755	42	8,971	-	2,263	
Secondary NCP	SNCP4	3,572,120	1,960,323	559,357	989,672			53,755	42	8,971	-		
12 NCP													
Classification NCP from Load Data Provider	DNCP12	15,515,671	5,437,392	1,530,723	5,554,762	1,739,561	1,088,415	130,983	103	26,075		7,657	
Primary NCP	PNCP12	15,515,671	5,437,392	1,530,723	5,554,762	1,739,561	1,088,415	130,983	103	26,075		7,657	
Line Transformer NCP	LTNCP12	13,239,399	5,437,392	1,530,723	4,832,643	765,407	511,556	130,983	103	26,075	-	4,517	
Secondary NCP	SNCP12	9,902,658	5,437,392	1,530,723	2,777,381			130,983	103	26,075	-		

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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?	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 StandbyPower GS 50 to 1,499 kW	12 StandbyPower GS 1,500 to 4,999 kW	13 StandbyPower Large Use
	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	$0	Yes											
	blank row	$0	Yes											
1905	Land	$0	Yes											
1906	Land Rights	$0	Yes											
1908	Buildings and Fixtures	$0	Yes											
1910	Leasehold Improvements	$0	Yes											
1915	Office Furniture and Equipment	$0	Yes											
1920	Computer Equipment - Hardware	$0	Yes											
1925	Computer Software	$0	Yes											
1930	Transportation Equipment	$0	Yes											
1935	Stores Equipment	$0	Yes											
1940	Tools, Shop and Garage Equipment	$0	Yes											
1945	Measurement and Testing Equipment	$0	Yes											
1950	Power Operated Equipment	$0	Yes											
1955	Communications 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											
1985	Sentinel Lighting Rental Units	$0	Yes											
1990	Other Tangible Property	$0	Yes											
2005	Property Under Capital Leases	$0	Yes											
2105	Accum. Amortization of Electric Utility Plant - Property, Plant & Equipment	$0	Yes											
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	Yes											
	Directly Allocated Net Fixed Assets	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$0	Yes											
5010	Load Dispatching	$0	Yes											
5012	Station Buildings and Fixtures Expense	$0	Yes											
5014	Transformer Station Equipment - Operation Labour	$0	Yes											
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	Yes											
5016	Distribution Station Equipment - Operation Labour	$0	Yes											
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	Yes											
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	Yes											
5025	Overhead Distribution Lines and 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 and Feeders - Operation Supplies and Expenses	$0	Yes											
5050	Underground Subtransmission Feeders - Operation	$0	Yes											
5055	Underground Distribution Transformers - Operation	$0	Yes											
5060	Street Lighting and Signal System Expense	$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 Expenses	$0	Yes											
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	Yes											
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	Yes											
5096	Other Rent	$0	Yes											
5105	Maintenance Supervision and Engineering	$0	Yes											
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	Yes											
5112	Maintenance of Transformer Station Equipment	$0	Yes											
5114	Maintenance of Distribution Station Equipment	$0	Yes											
5120	Maintenance of Poles, Towers and Fixtures	$0	Yes											
5125	Maintenance of Overhead Conductors and Devices	$0	Yes											
5130	Maintenance of Overhead Services	$0	Yes											
5135	Overhead Distribution Lines and Feeders - Right of Way	$0	Yes											
5145	Maintenance of Underground Conduit	$0	Yes											
5150	Maintenance of Underground Conductors and Devices	$0	Yes											
5155	Maintenance of Underground Services	$0	Yes											
5160	Maintenance of Line Transformers	$0	Yes											
5175	Maintenance of Meters	$0	Yes											
5305	Supervision	$0	Yes											
5310	Meter Reading Expense	$0	Yes											
5315	Customer Billing	$0	Yes											
5320	Collecting	$0	Yes											
5325	Collecting - Cash Over and Short	$0	Yes											
5330	Collection Charges	$0	Yes											
5335	Bad Debt Expense	$0	Yes											
5340	Miscellaneous Customer Accounts Expenses	$0	Yes											
5405	Supervision	$0	Yes											
5410	Community Relations - Sundry	$0	Yes											
5415	Energy Conservation	$0	Yes											
5420	Community Safety Program	$0	Yes											
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	$0	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			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Depreciation Expense			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

		Allocated	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	StandbyPower GS 50 to 1,499 kW	StandbyPower GS 1,500 to 4,999 kW	StandbyPower Large Use
Total Fixed Asset Assets Excluding Gen Plant	[illegible]												
Approved Total Plus	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Approved Total Return on Debt	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Approved Total Return on Equity	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Demand Related

USoA Account #	Accounts	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	GS >50-Intermediate	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	StandbyPower GS 50 to 1,499 kW	StandbyPower GS 1,500 to 4,999 kW	StandbyPower Large Use	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
0	blank row	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1905	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1935	Stores Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communications Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1985	Sentinel Lighting Rental Units	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2005	Property Under Capital Leases	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant & Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Directly Allocated Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5010	Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5045	Underground Distribution Lines and Feeders - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5060	Street Lighting and Signal System Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5065	Meter Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5125	Maintenance of Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5130	Maintenance of Overhead Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5145	Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5150	Maintenance of Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5155	Maintenance of Underground Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5160	Maintenance of Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5175	Maintenance of Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5305	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5310	Meter Reading Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5315	Customer Billing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5320	Collecting	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5325	Collecting - Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5405	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5415	Energy Conservation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5505	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5515	Advertising Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5610	Management Salaries and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5615	General Administrative Salaries and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5620	Office Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5625	Administrative Expense Transferred Credit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5635	Property Insurance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5640	Injuries and Damages	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5645	Employee Pensions and Benefits	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5650	Franchise Requirements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5660	General Advertising Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5670	Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5680	Electrical Safety Authority Fees	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5685	Independent Market Operator Fees and Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5710	Amortization of Limited Term Electric Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5715	Amortization of Intangibles and Other Electric Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6105	Taxes Other Than Income Taxes	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6205	Sub-account LEAP Funding	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6210	Life Insurance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6225	Other Deductions	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Depreciation Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Customer Related

USoA Account #	Accounts	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	GS >50-Intermediate	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	StandbyPower GS 50 to 1,499 kW	StandbyPower GS 1,500 to 4,999 kW	StandbyPower Large Use	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
0	blank row	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1905	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1935	Stores Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communications Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1985	Sentinel Lighting Rental Units	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2005	Property Under Capital Leases	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant & Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Directly Allocated Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5010	Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5045	Underground Distribution Lines and Feeders - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5060	Street Lighting and Signal System Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5065	Meter Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5125	Maintenance of Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5130	Maintenance of Overhead Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5145	Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5150	Maintenance of Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5155	Maintenance of Underground Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5160	Maintenance of Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5175	Maintenance of Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5305	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5310	Meter Reading Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5315	Customer Billing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5320	Collecting	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5325	Collecting - Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5405	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5415	Energy Conservation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5505	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5515	Advertising Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5610	Management Salaries and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5615	General Administrative Salaries and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5620	Office Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5625	Administrative Expense Transferred Credit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5635	Property Insurance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5640	Injuries and Damages	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5645	Employee Pensions and Benefits	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5650	Franchise Requirements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5660	General Advertising Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5670	Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5680	Electrical Safety Authority Fees	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5685	Independent Market Operator Fees and Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5710	Amortization of Limited Term Electric Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5715	Amortization of Intangibles and Other Electric Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6105	Taxes Other Than Income Taxes	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6205	Sub-account LEAP Funding	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6210	Life Insurance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6225	Other Deductions	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Depreciation Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Ontario Energy Board

2019 Cost Allocation Model

EB-2018-0044 (Year 2019)

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 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use
crev	Distribution Revenue at Existing Rates	$158,870,343	$87,685,777	$19,773,873	$33,951,625	$10,432,118	$5,581,227	$872,268	$3,525	$559,799	$0	$10,131	$0
mi	Miscellaneous Revenue (mi)	$11,517,674	$7,889,246	$1,102,934	$1,776,096	$425,014	$241,244	$61,440	$613	$18,336	$0	$2,751	$0
		Miscellaneous Revenue Input equals Output											
	Total Revenue at Existing Rates	$170,388,018	$95,575,023	$20,876,808	$35,727,721	$10,857,131	$5,822,471	$933,708	$4,138	$578,135	$0	$12,882	$0
	Factor required to recover deficiency (1 + D)	1.1661											
	Distribution Revenue at Status Quo Rates	$185,264,128	$102,253,376	$23,058,989	$39,592,148	$12,165,249	$6,508,459	$1,017,182	$4,111	$652,801	$0	$11,814	$0
	Miscellaneous Revenue (mi)	$11,517,674	$7,889,246	$1,102,934	$1,776,096	$425,014	$241,244	$61,440	$613	$18,336	$0	$2,751	$0
	Total Revenue at Status Quo Rates	$196,781,803	$110,142,623	$24,161,923	$41,368,244	$12,590,262	$6,749,703	$1,078,622	$4,724	$671,137	$0	$14,565	$0
	Expenses												
di	Distribution Costs (di)	$28,523,943	$13,763,159	$2,924,270	$7,845,545	$2,167,627	$1,376,359	$331,421	$1,041	$102,960	$0	$11,560	$0
cu	Customer Related Costs (cu)	$17,170,968	$13,989,690	$1,690,662	$1,275,848	$181,999	$15,654	$12,897	$1,037	$356	$0	$2,825	$0
ad	General and Administration (ad)	$41,953,416	$25,099,431	$4,246,198	$8,608,852	$2,230,937	$1,330,839	$324,391	$1,866	$97,508	$0	$13,394	$0
dep	Depreciation and Amortization (dep)	$48,157,576	$23,850,037	$5,180,196	$12,885,151	$3,443,233	$2,163,181	$471,834	$1,404	$144,284	$0	$18,255	$0
INPUT	PILs (INPUT)	$6,913,608	$3,252,842	$720,264	$1,961,290	$540,268	$342,534	$71,723	$210	$21,843	$0	$2,634	$0
INT	Interest	$20,436,713	$9,615,441	$2,129,109	$5,797,599	$1,597,040	$1,012,535	$212,013	$620	$64,569	$0	$7,787	$0
	Total Expenses	$163,156,224	$89,570,600	$16,890,700	$38,374,286	$10,161,105	$6,241,102	$1,424,278	$6,179	$431,520	$0	$56,454	$0
	Direct Allocation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NI	Allocated Net Income (NI)	$33,625,578	$15,820,781	$3,503,134	$9,539,089	$2,627,693	$1,665,976	$348,836	$1,020	$106,239	$0	$12,812	$0
	Revenue Requirement (includes NI)	$196,781,803	$105,391,381	$20,393,834	$47,913,375	$12,788,798	$7,907,077	$1,773,114	$7,199	$537,759	$0	$69,266	$0
		Revenue Requirement Input equals Output											
	Rate Base Calculation												
	Net Assets												
dp	Distribution Plant - Gross	$1,023,044,872	$492,937,884	$107,444,898	$283,238,345	$76,522,849	$48,467,955	$10,704,598	$32,311	$3,309,273	$0	$386,759	$0
gp	General Plant - Gross	$171,441,496	$82,159,808	$17,888,352	$47,775,628	$12,938,068	$8,209,573	$1,832,369	$5,554	$567,084	$0	$65,058	$0
accum dep	Accumulated Depreciation	($229,229,732)	($112,518,316)	($24,617,549)	($62,025,757)	($16,616,499)	($10,455,667)	($2,220,289)	($6,595)	($683,536)	$0	($85,524)	$0
co	Capital Contribution	($105,892,810)	($57,465,134)	($11,172,242)	($25,650,053)	($5,929,743)	($3,793,947)	($1,373,319)	($5,006)	($464,364)	$0	($39,004)	$0
	Total Net Plant	$859,363,826	$405,114,243	$89,543,460	$243,338,164	$66,914,675	$42,427,913	$8,943,359	$26,264	$2,728,457	$0	$327,290	$0
	Directly Allocated Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
COP	Cost of Power (COP)	$928,733,588	$279,346,850	$88,810,617	$359,760,102	$115,342,580	$77,818,649	$5,533,504	$6,054	$2,115,232	$0	$0	$0
	OM&A Expenses	$87,648,327	$52,852,280	$8,861,131	$17,730,246	$4,580,563	$2,722,852	$668,709	$3,944	$200,824	$0	$27,779	$0
	Directly Allocated Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Subtotal	*$1,016,381,915*	*$332,199,130*	*$97,671,748*	*$377,490,347*	*$119,923,143*	*$80,541,501*	*$6,202,213*	*$9,998*	*$2,316,056*	*$0*	*$27,779*	*$0*
	Working Capital	$76,760,294	$25,088,702	$7,376,471	$28,509,234	$9,056,965	$6,082,742	$468,410	$755	$174,916	$0	$2,098	$0
	Total Rate Base	$936,124,119	$430,202,945	$96,919,931	$271,847,398	$75,971,641	$48,510,656	$9,411,769	$27,019	$2,903,373	$0	$329,388	$0
		Rate Base Input equals Output											
	Equity Component of Rate Base	$374,449,648	$172,081,178	$38,767,972	$108,738,959	$30,388,656	$19,404,262	$3,764,708	$10,808	$1,161,349	$0	$131,755	$0
	Net Income on Allocated Assets	$33,625,578	$20,572,023	$7,271,222	$2,993,958	$2,429,157	$508,602	($345,656)	($1,455)	$239,616	$0	($41,889)	$0
	Net Income on Direct Allocation Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Net Income	$33,625,578	$20,572,023	$7,271,222	$2,993,958	$2,429,157	$508,602	($345,656)	($1,455)	$239,616	$0	($41,889)	$0
	RATIOS ANALYSIS												
	REVENUE TO EXPENSES STATUS QUO%	100.00%	104.51%	118.48%	86.34%	98.45%	85.36%	60.83%	65.61%	124.80%	0.00%	21.03%	0.00%
	EXISTING REVENUE MINUS ALLOCATED COSTS	($26,393,785)	($9,816,357)	$482,974	($12,185,654)	($1,931,667)	($2,084,606)	($839,406)	($3,061)	$40,376	$0	($56,384)	$0
		Deficiency Input Does Not Equal Output											
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	$0	$4,751,242	$3,768,089	($6,545,130)	($198,536)	($1,157,374)	($694,492)	($2,476)	$133,378	$0	($54,701)	$0
	RETURN ON EQUITY COMPONENT OF RATE BASE	8.98%	11.95%	18.76%	2.75%	7.99%	2.62%	-9.18%	-13.46%	20.63%	0.00%	-31.79%	0.00%

Ontario Energy Board

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EB-2018-0044 (Year 2019)

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

	1	2	3	4	6	7	8	9	11	12	13
Summary	**Residential**	**GS <50**	**GS 50 to 1,499 kW**	**GS 1,500 to 4,999 kW**	**Large Use**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Standby Power GS 50 to 1,499 kW**	**Standby Power GS 1,500 to 4,999 kW**	**Standby Power Large Use**
Customer Unit Cost per month - Avoided Cost	$4.50	$7.09	$40.37	$165.42	$74.49	$0.19	$1.79	-$0.03	0	$200.09	0
Customer Unit Cost per month - Directly Related	$7.74	$11.39	$68.49	$287.91	$197.60	$0.46	$3.59	-$0.02	0	$319.71	0
Customer Unit Cost per month - Minimum System with PLCC Adjustment	$16.44	$24.45	$97.88	$538.43	$614.37	$14.93	$13.56	$7.93	0	$258.58	0
Existing Approved Fixed Charge	$9.67	$16.72	$260.82	$4,193.93	$15,231.32	$0.57	$2.62	$4.43	$122.41	$122.41	$122.41

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Sheet O2.1 Line Transformer Worksheet -

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

Description	Total	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	5 GS >50-Intermediate	6 Large Use	7 Street Light	8 Sentinel
Depreciation on Acct 1850 Line Transformers	$2,162,445	$745,234	$264,146	$890,089	$143,270	$0	$96,506	$20,435	$0
Depreciation on General Plant Assigned to Line Transformers	$661,338	$233,109	$81,244	$268,514	$42,490	$0	$28,644	$6,466	$0
Acct 5035 - Overhead Distribution Transformers- Operation	$5,101	$1,758	$623	$2,100	$338	$0	$228	$48	$0
Acct 5055 - Underground Distribution Transformers - Operation	$24,509	$8,446	$2,994	$10,088	$1,624	$0	$1,094	$232	$0
Acct 5160 - Maintenance of Line Transformers	$330,390	$113,861	$40,358	$135,993	$21,890	$0	$14,745	$3,122	$0
Allocation of General Expenses	$1,114,072	$383,938	$136,086	$458,565	$73,811	$0	$49,719	$10,528	$0
Admin and General Assigned to Line Transformers	$334,162	$112,203	$40,461	$139,854	$22,646	$0	$15,360	$3,205	$0
PILs on Line Transformers	$317,447	$109,400	$38,777	$130,665	$21,032	$0	$14,167	$3,000	$0
Debt Return on Line Transformers	$938,377	$323,389	$114,624	$386,247	$62,171	$0	$41,878	$8,868	$0
Equity Return on Line Transformers	$1,543,961	$532,088	$188,597	$635,513	$102,293	$0	$68,904	$14,591	$0
Total	**$7,431,802**	**$2,563,427**	**$907,909**	**$3,057,628**	**$491,564**	**$0**	**$331,244**	**$70,495**	**$0**
Line Tranformer NCP	4,253,715	1,465,939	519,598	1,750,881	281,824	0	189,835	40,198	0
PLCC Amount	558,394	494,383	39,759	4,797	54	0	8	13,557	42
Adjustment to Customer Related Cost for PLCC	**$976,415**	**$864,507**	**$69,473**	**$8,377**	**$93**	**$0**	**$14**	**$23,774**	**$0**
General Plant - Gross Assets	$171,441,496	$82,159,808	$17,888,352	$47,775,628	$12,938,068	$0	$8,209,573	$1,832,369	$5,554
General Plant - Accumulated Depreciation	($81,539,747)	($39,076,246)	($8,507,927)	($22,722,694)	($6,153,509)	$0	($3,904,577)	($871,498)	($2,641)
General Plant - Net Fixed Assets	$89,901,748	$43,083,563	$9,380,425	$25,052,934	$6,784,559	$0	$4,304,996	$960,871	$2,912
General Plant - Depreciation	$14,463,041	$6,931,115	$1,509,086	$4,030,418	$1,091,473	$0	$692,571	$154,581	$469
Total Net Fixed Assets Excluding General Plant	**$769,462,078**	**$362,030,681**	**$80,163,035**	**$218,285,230**	**$60,130,116**	**$0**	**$38,122,917**	**$7,982,488**	**$23,352**
Total Administration and General Expense	$41,953,416	$25,099,431	$4,246,198	$8,608,852	$2,230,937	$0	$1,330,839	$324,391	$1,866
Total O&M	**$45,694,911**	**$27,752,849**	**$4,614,933**	**$9,121,393**	**$2,349,627**	**$0**	**$1,392,013**	**$344,318**	**$2,078**
Line Transformer Rate Base									
Acct 1850 - Line Transformers - Gross Assets	$67,545,977	$23,278,073	$8,250,846	$27,802,743	$4,475,163	$0	$3,014,449	$638,317	$0
Line Transformers - Accumulated Depreciation	($32,215,162)	($11,102,170)	($3,935,132)	($13,260,151)	($2,134,370)	$0	($1,437,701)	($304,437)	$0
Line Transformers - Net Fixed Assets	$35,330,815	$12,175,903	$4,315,714	$14,542,592	$2,340,793	$0	$1,576,747	$333,880	$0
General Plant Assigned to Line Transformers - NFA	$4,110,856	$1,448,997	$505,011	$1,669,076	$264,115	$0	$178,053	$40,190	$0
Line Transformer Net Fixed Assets Including General Plant	$39,441,671	$13,624,900	$4,820,725	$16,211,668	$2,604,908	$0	$1,754,800	$374,070	$0
General Expenses									
Acct 5005 - Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$2,590,852	$829,988	$285,181	$998,833	$276,346	$0	$175,795	$21,109	$1
Acct 5085 - Miscellaneous Distribution Expense	$8,284,487	$2,653,961	$911,893	$3,193,860	$883,642	$0	$562,119	$67,497	$3
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	$10,875,340	$3,483,949	$1,197,074	$4,192,694	$1,159,988	$0	$737,914	$88,605	$5
Acct 1850 - Line Transformers - Gross Assets	$67,545,977	$23,278,073	$8,250,846	$27,802,743	$4,475,163	$0	$3,014,449	$638,317	$0
Acct 1815 - 1855	$659,369,998	$211,231,209	$72,578,386	$254,202,298	$70,329,892	$0	$44,739,597	$5,372,122	$273

Description	9 Unmetered Scattered Load	10 Embedded Distributor	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use	14 Rate class 3	15 Rate class 4	16 Rate class 5	17 Rate class 6	18 Rate class 7	19 Rate class 8	20 Rate class 9
Depreciation on Acct 1850 Line Transformers	$1,615	$0	$0	$1,150	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Line Transformers	$519	$0	$0	$352	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5035 - Overhead Distribution Transformers- Operation	$4	$0	$0	$3	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5055 - Underground Distribution Transformers - Operation	$18	$0	$0	$13	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5160 - Maintenance of Line Transformers	$247	$0	$0	$176	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$832	$0	$0	$593	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to Line Transformers	$254	$0	$0	$178	$0	$0	$0	$0	$0	$0	$0	$0
PILs on Line Transformers	$237	$0	$0	$169	$0	$0	$0	$0	$0	$0	$0	$0
Debt Return on Line Transformers	$701	$0	$0	$499	$0	$0	$0	$0	$0	$0	$0	$0
Equity Return on Line Transformers	$1,153	$0	$0	$821	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$5,580**	**$0**	**$0**	**$3,955**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Line Tranformer NCP	3,177	0	0	2,263	0	0	0	0	0	0	0	0
PLCC Amount	5,794	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	**$10,176**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant - Gross Assets	$567,084	$0	$0	$65,058	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Accumulated Depreciation	($269,713)	$0	$0	($30,943)	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Net Fixed Assets	$297,372	$0	$0	$34,116	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Depreciation	$47,840	$0	$0	$5,488	$0	$0	$0	$0	$0	$0	$0	$0
Total Net Fixed Assets Excluding General Plant	**$2,431,085**	**$0**	**$0**	**$293,174**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Administration and General Expense	$97,508	$0	$0	$13,394	$0	$0	$0	$0	$0	$0	$0	$0
Total O&M	**$103,316**	**$0**	**$0**	**$14,385**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Line Transformer Rate Base												
Acct 1850 - Line Transformers - Gross Assets	$50,448	$0	$0	$35,937	$0	$0	$0	$0	$0	$0	$0	$0
Line Transformers - Accumulated Depreciation	($24,061)	$0	$0	($17,139)	$0	$0	$0	$0	$0	$0	$0	$0
Line Transformers - Net Fixed Assets	$26,388	$0	$0	$18,797	$0	$0	$0	$0	$0	$0	$0	$0
General Plant Assigned to Line Transformers - NFA	$3,228	$0	$0	$2,187	$0	$0	$0	$0	$0	$0	$0	$0
Line Transformer Net Fixed Assets Including General Plant	$29,615	$0	$0	$20,984	$0	$0	$0	$0	$0	$0	$0	$0
General Expenses												
Acct 5005 - Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$2,149	$0	$0	$1,451	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$6,873	$0	$0	$4,639	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	$9,022	$0	$0	$6,090	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1850 - Line Transformers - Gross Assets	$50,448	$0	$0	$35,937	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$546,989	$0	$0	$369,231	$0	$0	$0	$0	$0	$0	$0	$0

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Sheet O2.2 Primary Cost PLCC Adjustment Worksheet -

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

Allocation by Rate Classification

Description	Total	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	5 GS >50-Intermediate	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use	14 Rate class 3	15 Rate class 4	16 Rate class 5	17 Rate class 6	18 Rate class 7	19 Rate class 8	20 Rate class 9
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$1,567,092	$454,805	$161,204	$612,410	$198,717	$0	$125,310	$12,471	$0	$986	$0	$0	$1,189	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	$2,220,751	$644,511	$228,445	$867,856	$281,605	$0	$177,579	$17,673	$0	$1,397	$0	$0	$1,685	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1840-4 Primary Underground Conduit	$2,128,931	$617,863	$219,000	$831,973	$269,961	$0	$170,237	$16,943	$0	$1,339	$0	$0	$1,615	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1845-4 Primary Underground Conductors	$3,550,925	$1,030,557	$365,278	$1,387,679	$450,279	$0	$283,945	$28,259	$0	$2,233	$0	$0	$2,694	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Primary C&P	$4,686,518	$1,396,717	$486,791	$1,813,818	$578,604	$0	$365,167	$38,740	$0	$3,111	$0	$0	$3,571	$0	$0	$0	$0	$0	$0	$0	$0
Primary C&P Operations and Maintenance	$5,773,541	$1,654,257	$586,347	$2,260,800	$747,539	$0	$471,397	$45,143	$0	$3,585	$0	$0	$4,473	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$5,339,279	$1,549,577	$549,243	$2,086,557	$677,053	$0	$426,948	$42,492	$0	$3,358	$0	$0	$4,051	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to Primary C&P	$5,379,893	$1,496,096	$539,497	$2,133,763	$709,778	$0	$450,681	$42,530	$0	$3,384	$0	$0	$4,165	$0	$0	$0	$0	$0	$0	$0	$0
PILs on Primary C&P	$2,258,592	$655,493	$232,338	$882,644	$286,403	$0	$180,605	$17,975	$0	$1,421	$0	$0	$1,714	$0	$0	$0	$0	$0	$0	$0	$0
Debt Return on Primary C&P	$6,676,427	$1,937,647	$686,793	$2,609,106	$846,611	$0	$533,872	$53,133	$0	$4,199	$0	$0	$5,066	$0	$0	$0	$0	$0	$0	$0	$0
Equity Return on Primary C&P	$10,985,070	$3,188,110	$1,130,017	$4,292,896	$1,392,973	$0	$878,406	$87,422	$0	$6,909	$0	$0	$8,335	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$50,567,019**	**$14,625,633**	**$5,184,953**	**$19,779,501**	**$6,439,522**	**$0**	**$4,064,148**	**$402,782**	**$0**	**$31,922**	**$0**	**$0**	**$38,559**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Primary NCP	5,051,094	1,465,939	519,598	1,973,936	640,509	0	403,904	40,198	0	3,177	0	0	3,833	0	0	0	0	0	0	0	0
PLCC Amount	559,085	494,383	39,759	5,408	122	0	18	13,557	42	5,794	0	0	3	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	**$5,578,868**	**$4,932,448**	**$396,750**	**$54,187**	**$1,223**	**$0**	**$177**	**$135,837**	**$0**	**$58,214**	**$0**	**$0**	**$32**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant - Gross Assets	$171,441,496	$82,159,808	$17,888,352	$47,775,628	$12,938,068	$0	$8,209,573	$1,832,369	$5,554	$567,084	$0	$0	$65,058	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Accumulated Depreciation	($81,539,747)	($39,076,246)	($8,507,927)	($22,722,694)	($6,153,509)	$0	($3,904,577)	($871,498)	($2,641)	($269,713)	$0	$0	($30,943)	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Net Fixed Assets	$89,901,748	$43,083,563	$9,380,425	$25,052,934	$6,784,559	$0	$4,304,996	$960,871	$2,912	$297,372	$0	$0	$34,116	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Depreciation	$14,463,041	$6,931,115	$1,509,086	$4,030,418	$1,091,473	$0	$692,571	$154,581	$469	$47,840	$0	$0	$5,488	$0	$0	$0	$0	$0	$0	$0	$0
Total Net Fixed Assets Excluding General Plant	**$769,462,078**	**$362,030,681**	**$80,163,035**	**$218,285,230**	**$60,130,116**	**$0**	**$38,122,917**	**$7,982,488**	**$23,352**	**$2,431,085**	**$0**	**$0**	**$293,174**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Administration and General Expense	**$41,953,416**	**$25,099,431**	**$4,246,198**	**$8,608,852**	**$2,230,937**	**$0**	**$1,330,839**	**$324,391**	**$1,866**	**$97,508**	**$0**	**$0**	**$13,394**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total O&M	**$45,694,911**	**$27,752,849**	**$4,614,933**	**$9,121,393**	**$2,349,627**	**$0**	**$1,392,013**	**$344,318**	**$2,078**	**$103,316**	**$0**	**$0**	**$14,385**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Primary Conductors and Poles Gross Assets																					
Acct 1830-4 Primary Poles, Towers & Fixtures	$62,350,741	$18,095,565	$6,413,921	$24,366,278	$7,906,450	$0	$4,985,794	$496,206	$0	$39,217	$0	$0	$47,310	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-4 Primary Overhead Conductors	$84,835,561	$24,621,157	$8,726,899	$33,153,205	$10,757,661	$0	$6,783,762	$675,147	$0	$53,359	$0	$0	$64,371	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	$72,754,278	$21,114,901	$7,484,116	$28,431,915	$9,225,682	$0	$5,817,699	$579,000	$0	$45,760	$0	$0	$55,204	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$103,778,974	$30,118,955	$10,675,577	$40,556,172	$13,159,800	$0	$8,298,547	$825,904	$0	$65,274	$0	$0	$78,745	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*$323,719,553*	*$93,950,578*	*$33,300,513*	*$126,507,570*	*$41,049,593*	*$0*	*$25,885,802*	*$2,576,257*	*$0*	*$203,609*	*$0*	*$0*	*$245,630*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Primary Conductors and Poles Accumulated Depreciation																					
Acct 1830-4 Primary Poles, Towers & Fixtures	($9,931,558)	($2,882,358)	($1,021,644)	($3,881,191)	($1,259,382)	$0	($794,164)	($79,038)	$0	($6,247)	$0	$0	($7,536)	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-4 Primary Overhead Conductors	($13,887,237)	($4,030,383)	($1,428,558)	($5,427,045)	($1,760,985)	$0	($1,110,474)	($110,519)	$0	($8,735)	$0	$0	($10,537)	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	($18,172,973)	($5,274,199)	($1,869,425)	($7,101,884)	($2,304,443)	$0	($1,453,178)	($144,626)	$0	($11,430)	$0	$0	($13,789)	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	($30,353,830)	($8,809,353)	($3,122,450)	($11,862,086)	($3,849,049)	$0	($2,427,204)	($241,565)	$0	($19,092)	$0	$0	($23,032)	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*($72,345,598)*	*($20,996,294)*	*($7,442,076)*	*($28,272,206)*	*($9,173,858)*	*$0*	*($5,785,019)*	*($575,748)*	*$0*	*($45,503)*	*$0*	*$0*	*($54,894)*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Primary Conductor & Pools - Net Fixed Assets	$251,373,955	$72,954,285	$25,858,437	$98,235,364	$31,875,735	$0	$20,100,783	$2,000,509	$0	$158,106	$0	$0	$190,736	$0	$0	$0	$0	$0	$0	$0	$0
General Plant Assigned to Primary C&P - NFA	$29,131,227	$8,681,945	$3,025,873	$11,274,625	$3,596,580	$0	$2,269,863	$240,806	$0	$19,340	$0	$0	$22,195	$0	$0	$0	$0	$0	$0	$0	$0
Primary C&P Net Fixed Assets Including General Plant	$280,505,182	$81,636,230	$28,884,310	$109,509,989	$35,472,315	$0	$22,370,646	$2,241,315	$0	$177,445	$0	$0	$212,931	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Acct 1830-5 Secondary Poles, Towers & Fixtures	$26,721,746	$12,955,930	$4,592,192	$8,722,799	$0	$0	$0	$422,748	$0	$28,078	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$29,716,536	$14,407,941	$5,106,854	$9,700,390	$0	$0	$0	$470,126	$0	$31,225	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*$56,438,282*	*$27,363,871*	*$9,699,046*	*$18,423,188*	*$0*	*$0*	*$0*	*$892,874*	*$0*	*$59,303*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Operations and Maintenance																					
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$138,924	$44,473	$15,763	$52,917	$14,910	$0	$9,402	$1,273	$0	$96	$0	$0	$89	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	$21,541	$6,896	$2,444	$8,205	$2,312	$0	$1,458	$197	$0	$15	$0	$0	$14	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	$330,837	$105,293	$37,321	$126,221	$35,908	$0	$22,643	$3,008	$0	$228	$0	$0	$215	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$2,005,847	$638,388	$226,275	$765,271	$217,706	$0	$137,285	$18,235	$0	$1,384	$0	$0	$1,303	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$407,958	$142,218	$50,409	$151,550	$36,212	$0	$22,835	$4,209	$0	$308	$0	$0	$217	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$619,636	$179,832	$63,741	$242,150	$78,574	$0	$49,548	$4,931	$0	$390	$0	$0	$470	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$2,470,171	$790,768	$280,286	$940,898	$265,103	$0	$167,173	$22,642	$0	$1,714	$0	$0	$1,586	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5145 Maintenance of Underground Conduit	$47,098	$16,327	$5,787	$17,526	$4,240	$0	$2,674	$482	$0	$35	$0	$0	$25	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$730,053	$211,878	$75,099	$285,300	$92,575	$0	$58,378	$5,810	$0	$459	$0	$0	$554	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$6,772,064**	**$2,136,073**	**$757,125**	**$2,590,038**	**$747,539**	**$0**	**$471,397**	**$60,789**	**$0**	**$4,629**	**$0**	**$0**	**$4,473**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$2,590,852	$829,988	$285,181	$998,833	$276,346	$0	$175,795	$21,109	$1	$2,149	$0	$0	$1,451	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$8,284,487	$2,653,961	$911,893	$3,193,860	$883,642	$0	$562,119	$67,497	$3	$6,873	$0	$0	$4,639	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$10,875,340**	**$3,483,949**	**$1,197,074**	**$4,192,694**	**$1,159,988**	**$0**	**$737,914**	**$88,605**	**$5**	**$9,022**	**$0**	**$0**	**$6,090**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Primary Conductors and Poles Gross Assets	$323,719,553	$93,950,578	$33,300,513	$126,507,570	$41,049,593	$0	$25,885,802	$2,576,257	$0	$203,609	$0	$0	$245,630	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$659,369,998	$211,231,209	$72,578,386	$254,202,298	$70,329,892	$0	$44,739,597	$5,372,122	$273	$546,989	$0	$0	$369,231	$0	$0	$0	$0	$0	$0	$0	$0

Ontario Energy Board

2019 Cost Allocation Model

Sheet O2.3 Secondary Cost PLCC Adjustment Worksheet -

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

Allocation by Rate Classification

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Description	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	GS >50-Intermediate	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$671,611	$325,628	$115,418	$219,234	$0	$0	$0	$10,625	$0	$706	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	$1,242,233	$757,425	$176,444	$285,689	$0	$0	$0	$17,779	$47	$4,849	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Secondary C&P	$844,687	$415,473	$144,803	$269,773	$0	$0	$0	$13,712	$0	$925	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Secondary C&P Operations and Maintenance	$998,522	$481,816	$170,778	$329,238	$0	$0	$0	$15,646	$0	$1,044	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$930,867	$451,327	$159,972	$303,863	$0	$0	$0	$14,727	$0	$978	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to Primary C&P	$919,347	$435,750	$157,133	$310,738	$0	$0	$0	$14,740	$0	$985	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PILs on Secondary C&P	$402,160	$194,986	$69,112	$131,277	$0	$0	$0	$6,362	$0	$423	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Debt Return on Secondary C&P	$1,188,791	$576,380	$204,296	$388,058	$0	$0	$0	$18,807	$0	$1,249	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equity Return on Secondary C&P	$1,955,979	$948,349	$336,139	$638,492	$0	$0	$0	$30,944	$0	$2,055	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$9,154,197**	**$4,587,134**	**$1,534,095**	**$2,876,363**	**$0**	**$0**	**$0**	**$143,343**	**$47**	**$13,215**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Secondary NCP	3,023,516	1,465,939	519,598	986,968	0	0	0	47,833	0	3,177	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	558,943	494,383	39,759	5,408	0	0	0	13,557	42	5,794	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	**$1,744,869**	**$1,546,996**	**$117,388**	**$15,760**	**$0**	**$0**	**$0**	**$40,626**	**$0**	**$24,099**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant - Gross Assets	$171,441,496	$82,159,808	$17,888,352	$47,775,628	$12,938,068	$0	$8,209,573	$1,832,369	$5,554	$567,084	$0	$0	$65,058	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Accumulated Depreciation	($81,539,747)	($39,076,246)	($8,507,927)	($22,722,694)	($6,153,509)	$0	($3,904,577)	($871,498)	($2,641)	($269,713)	$0	$0	($30,943)	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Net Fixed Assets	$89,901,748	$43,083,563	$9,380,425	$25,052,934	$6,784,559	$0	$4,304,996	$960,871	$2,912	$297,372	$0	$0	$34,116	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Depreciation	$14,463,041	$6,931,115	$1,509,086	$4,030,418	$1,091,473	$0	$692,571	$154,581	$469	$47,840	$0	$0	$5,488	$0	$0	$0	$0	$0	$0	$0	$0
Total Net Fixed Assets Excluding General Plant	$769,462,078	$362,030,681	$80,163,035	$218,285,230	$60,130,116	$0	$38,122,917	$7,982,488	$23,352	$2,431,085	$0	$0	$293,174	$0	$0	$0	$0	$0	$0	$0	$0
Total Administration and General Expense	$41,953,416	$25,099,431	$4,246,198	$8,608,852	$2,230,937	$0	$1,330,839	$324,391	$1,866	$97,508	$0	$0	$13,394	$0	$0	$0	$0	$0	$0	$0	$0
Total O&M	$45,694,911	$27,752,849	$4,614,933	$9,121,393	$2,349,627	$0	$1,392,013	$344,318	$2,078	$103,316	$0	$0	$14,385	$0	$0	$0	$0	$0	$0	$0	$0
Secondary Conductors and Poles Gross Plant																					
Acct 1830-5 Secondary Poles, Towers & Fixtures	$26,721,746	$12,955,930	$4,592,192	$8,722,799	$0	$0	$0	$422,748	$0	$28,078	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$29,716,536	$14,407,941	$5,106,854	$9,700,390	$0	$0	$0	$470,126	$0	$31,225	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*$56,438,282*	*$27,363,871*	*$9,699,046*	*$18,423,188*	*$0*	*$0*	*$0*	*$892,874*	*$0*	*$59,303*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Secondary Conductors and Poles Accumulated Depreciation																					
Acct 1830-5 Secondary Poles, Towers & Fixtures	($4,256,382)	($2,063,689)	($731,469)	($1,389,414)	$0	$0	$0	($67,337)	$0	($4,472)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	($7,422,763)	($3,598,897)	($1,275,619)	($2,423,018)	$0	$0	$0	($117,431)	$0	($7,799)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*($11,679,145)*	*($5,662,586)*	*($2,007,087)*	*($3,812,432)*	*$0*	*$0*	*$0*	*($184,768)*	*$0*	*($12,272)*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Secondary Conductor & Pools - Net Fixed Assets	$44,759,137	$21,701,285	$7,691,958	$14,610,757	$0	$0	$0	$708,105	$0	$47,031	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant Assigned to Secondary C&P - NFA	$5,250,545	$2,582,568	$900,089	$1,676,899	$0	$0	$0	$85,236	$0	$5,753	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Secondary C&P Net Fixed Assets Including General Plant	$50,009,681	$24,283,853	$8,592,047	$16,287,656	$0	$0	$0	$793,342	$0	$52,784	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Acct 1830-4 Primary Poles, Towers & Fixtures	$62,350,741	$18,095,565	$6,413,921	$24,366,278	$7,906,450	$0	$4,985,794	$496,206	$0	$39,217	$0	$0	$47,310	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-4 Primary Overhead Conductors	$84,835,561	$24,621,157	$8,726,899	$33,153,205	$10,757,661	$0	$6,783,762	$675,147	$0	$53,359	$0	$0	$64,371	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	$72,754,278	$21,114,901	$7,484,116	$28,431,915	$9,225,682	$0	$5,817,699	$579,000	$0	$45,760	$0	$0	$55,204	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$103,778,974	$30,118,955	$10,675,577	$40,556,172	$13,159,800	$0	$8,298,547	$825,904	$0	$65,274	$0	$0	$78,745	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*$323,719,553*	*$93,950,578*	*$33,300,513*	*$126,507,570*	*$41,049,593*	*$0*	*$25,885,802*	*$2,576,257*	*$0*	*$203,609*	*$0*	*$0*	*$245,630*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Operations and Maintenance																					
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$138,924	$44,473	$15,763	$52,917	$14,910	$0	$9,402	$1,273	$0	$96	$0	$0	$89	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	$21,541	$6,896	$2,444	$8,205	$2,312	$0	$1,458	$197	$0	$15	$0	$0	$14	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	$330,837	$105,293	$37,321	$126,221	$35,908	$0	$22,643	$3,008	$0	$228	$0	$0	$215	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$2,005,847	$638,388	$226,275	$765,271	$217,706	$0	$137,285	$18,235	$0	$1,384	$0	$0	$1,303	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$407,958	$142,218	$50,409	$151,550	$36,212	$0	$22,835	$4,209	$0	$308	$0	$0	$217	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$619,636	$179,832	$63,741	$242,150	$78,574	$0	$49,548	$4,931	$0	$390	$0	$0	$470	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$2,470,171	$790,768	$280,286	$940,898	$265,103	$0	$167,173	$22,642	$0	$1,714	$0	$0	$1,586	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5145 Maintenance of Underground Conduit	$47,098	$16,327	$5,787	$17,526	$4,240	$0	$2,674	$482	$0	$35	$0	$0	$25	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$730,053	$211,878	$75,099	$285,300	$92,575	$0	$58,378	$5,810	$0	$459	$0	$0	$554	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$6,772,064**	**$2,136,073**	**$757,125**	**$2,590,038**	**$747,539**	**$0**	**$471,397**	**$60,789**	**$0**	**$4,629**	**$0**	**$0**	**$4,473**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$2,590,852	$829,988	$285,181	$998,833	$276,346	$0	$175,795	$21,109	$1	$2,149	$0	$0	$1,451	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$8,284,487	$2,653,961	$911,893	$3,193,860	$883,642	$0	$562,119	$67,497	$3	$6,873	$0	$0	$4,639	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$10,875,340**	**$3,483,949**	**$1,197,074**	**$4,192,694**	**$1,159,988**	**$0**	**$737,914**	**$88,605**	**$5**	**$9,022**	**$0**	**$0**	**$6,090**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Secondary Conductors and Poles Gross Assets	$56,438,282	$27,363,871	$9,699,046	$18,423,188	$0	$0	$0	$892,874	$0	$59,303	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$659,369,998	$211,231,209	$72,578,386	$254,202,298	$70,329,892	$0	$44,739,597	$5,372,122	$273	$546,989	$0	$0	$369,231	$0	$0	$0	$0	$0	$0	$0	$0

Ontario Energy Board

2019 Cost Allocation Model

EB-2018-0044 (Year 2019)

Sheet O3.1 Line Transformers Unit Cost Worksheet -

ALLOCATION BY RATE CLASSIFICATION

		1	2	3	4	6	7	8	9	11	12	13
Description	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Depreciation on Acct 1850 Line Transformers	$3,326,839	$1,776,100	$347,050	$900,091	$143,381	$96,523	$48,703	$144	$13,696	$0	$1,150	$0
Depreciation on General Plant Assigned to Line Transformers	$1,025,223	$555,564	$106,743	$271,532	$42,523	$28,650	$15,409	$47	$4,403	$0	$352	$0
Acct 5035 - Overhead Distribution Transformers- Operation	$7,848	$4,190	$819	$2,123	$338	$228	$115	$0	$32	$0	$3	$0
Acct 5055 - Underground Distribution Transformers - Operation	$37,705	$20,130	$3,933	$10,201	$1,625	$1,094	$552	$2	$155	$0	$13	$0
Acct 5160 - Maintenance of Line Transformers	$508,293	$271,362	$53,024	$137,521	$21,907	$14,747	$7,441	$22	$2,092	$0	$176	$0
Allocation of General Expenses	$1,733,864	$932,117	$180,356	$464,249	$73,915	$49,760	$25,532	$77	$7,266	$0	$593	$0
Admin and General Assigned to Line Transformers	$510,015	$267,412	$53,160	$141,425	$22,664	$15,363	$7,639	$22	$2,152	$0	$178	$0
PILs on Line Transformers	$488,380	$260,732	$50,947	$132,133	$21,048	$14,170	$7,150	$21	$2,011	$0	$169	$0
Debt Return on Line Transformers	$1,443,657	$770,726	$150,600	$390,588	$62,219	$41,885	$21,134	$62	$5,943	$0	$499	$0
Equity Return on Line Transformers	$2,375,324	$1,268,115	$247,790	$642,654	$102,373	$68,916	$34,773	$103	$9,779	$0	$821	$0
Total	**$11,457,147**	**$6,126,446**	**$1,194,423**	**$3,092,516**	**$491,993**	**$331,336**	**$168,449**	**$500**	**$47,528**	**$0**	**$3,955**	**$0**
Billed kW without Line Transformer Allowance		0	0	5,071,448	1,467,757	836,777	123,144	216	0	0	4,800	0
Billed kWh without Line Transformer Allowance		2,214,984,000	704,193,000	2,852,593,000	914,569,000	617,036,000	43,876,000	48,000	16,772,000	0	0	0
Line Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$0.6098**	**$0.3352**	**$0.3960**	**$1.3679**	**$2.3149**	**$0.0000**	**$0.0000**	**$0.8239**	**$0.0000**
Line Transformation Unit Cost ($/kWh)		**$0.0028**	**$0.0017**	**$0.0011**	**$0.0005**	**$0.0005**	**$0.0038**	**$0.0104**	**$0.0028**	**$0.0000**	**$0.0000**	**$0.0000**
General Plant - Gross Assets	$171,441,496	$82,159,808	$17,888,352	$47,775,628	$12,938,068	$8,209,573	$1,832,369	$5,554	$567,084	$0	$65,058	$0
General Plant - Accumulated Depreciation	($81,539,747)	($39,076,246)	($8,507,927)	($22,722,694)	($6,153,509)	($3,904,577)	($871,498)	($2,641)	($269,713)	$0	($30,943)	$0
General Plant - Net Fixed Assets	$89,901,748	$43,083,563	$9,380,425	$25,052,934	$6,784,559	$4,304,996	$960,871	$2,912	$297,372	$0	$34,116	$0
General Plant - Depreciation	$14,463,041	$6,931,115	$1,509,086	$4,030,418	$1,091,473	$692,571	$154,581	$469	$47,840	$0	$5,488	$0
Total Net Fixed Assets Excluding General Plant	$769,462,078	$362,030,681	$80,163,035	$218,285,230	$60,130,116	$38,122,917	$7,982,488	$23,352	$2,431,085	$0	$293,174	$0
Total Administration and General Expense	$41,953,416	$25,099,431	$4,246,198	$8,608,852	$2,230,937	$1,330,839	$324,391	$1,866	$97,508	$0	$13,394	$0
Total O&M	$45,694,911	$27,752,849	$4,614,933	$9,121,393	$2,349,627	$1,392,013	$344,318	$2,078	$103,316	$0	$14,385	$0
Line Transformer Rate Base												
Acct 1850 - Line Transformers - Gross Assets	$103,916,888	$55,478,133	$10,840,442	$28,115,158	$4,478,648	$3,014,987	$1,521,288	$4,498	$427,795	$0	$35,937	$0
Line Transformers - Accumulated Depreciation	($49,561,788)	($26,459,563)	($5,170,206)	($13,409,153)	($2,136,032)	($1,437,958)	($725,558)	($2,145)	($204,031)	$0	($17,139)	$0
Line Transformers - Net Fixed Assets	$54,355,100	$29,018,570	$5,670,236	$14,706,005	$2,342,616	$1,577,029	$795,730	$2,353	$223,764	$0	$18,797	$0
General Plant Assigned to Line Transformers - NFA	$6,372,748	$3,453,363	$663,513	$1,687,831	$264,320	$178,085	$95,784	$293	$27,371	$0	$2,187	$0
Line Transformer Net Fixed Assets Including General Plant	$60,727,848	$32,471,933	$6,333,749	$16,393,836	$2,606,936	$1,755,114	$891,514	$2,646	$251,135	$0	$20,984	$0
General Expenses												
Acct 5005 - Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$3,701,218	$1,770,172	$380,476	$1,033,028	$281,465	$179,176	$42,199	$131	$13,117	$0	$1,454	$0
Acct 5085 - Miscellaneous Distribution Expense	$11,834,982	$5,660,287	$1,216,606	$3,303,200	$900,012	$572,932	$134,934	$419	$41,943	$0	$4,649	$0
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$15,536,199**	**$7,430,459**	**$1,597,081**	**$4,336,228**	**$1,181,477**	**$752,108**	**$177,133**	**$550**	**$55,060**	**$0**	**$6,103**	**$0**
Acct 1850 - Line Transformers - Gross Assets	$103,916,888	$55,478,133	$10,840,442	$28,115,158	$4,478,648	$3,014,987	$1,521,288	$4,498	$427,795	$0	$35,937	$0
Acct 1815 - 1855	$932,204,301	$442,249,417	$95,993,756	$262,604,414	$71,587,791	$45,570,466	$10,554,276	$32,197	$3,241,960	$0	$370,025	$0

Ontario Energy Board

2019 Cost Allocation Model

Sheet O3.2 Substation Transformers Unit Cost Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use
Depreciation on Acct 1820-2 Distribution Station Equipment	$3,709,862	$1,076,684	$381,628	$1,449,791	$470,433	$296,654	$29,524	$0	$2,333	$0	$2,815	$0
Depreciation on Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	$785,178	$269,477	$77,209	$296,866	$83,308	$54,110	$2,895	$2	$1,297	$0	$13	$0
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Substation Transformers	$248,748	$105,748	$23,009	$88,366	$18,692	$12,947	($564)	$2	$799	$0	($250)	$0
Acct 5012 - Station Buildings and Fixtures Expense	$345,803	$118,682	$34,004	$130,744	$36,690	$23,831	$1,275	$1	$571	$0	$6	$0
Acct 5016 - Distributon Station Equipment - Labour	$234,616	$68,091	$24,135	$91,686	$29,751	$18,761	$1,867	$0	$148	$0	$178	$0
Acct 5017 - Distributon Station Equipment - Other	$57,674	$16,738	$5,933	$22,539	$7,313	$4,612	$459	$0	$36	$0	$44	$0
Acct 5114 - Maintenance of Distribution Station Equipment	$714,318	$207,311	$73,481	$279,151	$90,580	$57,120	$5,685	$0	$449	$0	$542	$0
Allocation of General Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to SubstationTransformers	$937,762	$264,209	$95,275	$371,272	$121,196	$76,955	$7,547	$0	$598	$0	$711	$0
PILs on SubstationTransformers	$119,251	$49,628	$10,982	$43,001	$9,252	$6,403	($262)	$1	$365	$0	($120)	$0
Debt Return on Substation Transformers	$352,506	$146,702	$32,462	$127,110	$27,350	$18,928	($773)	$2	$1,078	$0	($354)	$0
Equity Return on Substation Transformers	$579,996	$241,377	$53,411	$209,141	$45,000	$31,144	($1,272)	$4	$1,774	$0	($583)	$0
Total	**$8,085,715**	**$2,564,647**	**$811,527**	**$3,109,668**	**$939,566**	**$601,464**	**$46,382**	**$12**	**$9,448**	**$0**	**$3,002**	**$0**
Billed kW without Substation Transformer Allowance		0	0	6,761,930	1,957,009	1,115,702	123,144	216	0	0	4,800	0
Billed kWh without Substation Transformer Allowance		2,214,984,000	704,193,000	2,852,593,000	914,569,000	617,036,000	43,876,000	48,000	16,772,000	0	0	0
Substation Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$0.4599**	**$0.4801**	**$0.5391**	**$0.3766**	**$0.0549**	**$0.0000**	**$0.0000**	**$0.6254**	**$0.0000**
Substation Transformation Unit Cost ($/kWh)		**$0.0012**	**$0.0012**	**$0.0011**	**$0.0010**	**$0.0010**	**$0.0011**	**$0.0002**	**$0.0006**	**$0.0000**	**$0.0000**	**$0.0000**
General Plant - Gross Assets	$171,441,496	$82,159,808	$17,888,352	$47,775,628	$12,938,068	$8,209,573	$1,832,369	$5,554	$567,084	$0	$65,058	$0
General Plant - Accumulated Depreciation	($81,539,747)	($39,076,246)	($8,507,927)	($22,722,694)	($6,153,509)	($3,904,577)	($871,498)	($2,641)	($269,713)	$0	($30,943)	$0
General Plant - Net Fixed Assets	$89,901,748	$43,083,563	$9,380,425	$25,052,934	$6,784,559	$4,304,996	$960,871	$2,912	$297,372	$0	$34,116	$0
General Plant - Depreciation	$14,463,041	$6,931,115	$1,509,086	$4,030,418	$1,091,473	$692,571	$154,581	$469	$47,840	$0	$5,488	$0
Total Net Fixed Assets Excluding General Plant	$769,462,078	$362,030,681	$80,163,035	$218,285,230	$60,130,116	$38,122,917	$7,982,488	$23,352	$2,431,085	$0	$293,174	$0
Total Administration and General Expense	$41,953,416	$25,099,431	$4,246,198	$8,608,852	$2,230,937	$1,330,839	$324,391	$1,866	$97,508	$0	$13,394	$0
Total O&M	$45,694,911	$27,752,849	$4,614,933	$9,121,393	$2,349,627	$1,392,013	$344,318	$2,078	$103,316	$0	$14,385	$0
Substation Transformer Rate Base Gross Plant												
Acct 1820-2 Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1805-2 Land Station <50 kV	$5,444,538	$1,868,593	$535,382	$2,058,515	$577,670	$375,203	$20,077	$15	$8,990	$0	$91	$0
Acct 1806-2 Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1808-2 Buildings and Fixtures < 50 KV	$30,086,518	$10,325,848	$2,958,519	$11,375,355	$3,192,205	$2,073,375	$110,947	$84	$49,681	$0	$504	$0
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$35,531,056***	***$12,194,442***	***$3,493,900***	***$13,433,870***	***$3,769,875***	***$2,448,578***	***$131,025***	***$99***	***$58,672***	***$0***	***$596***	***$0***
Substation Transformers - Accumulated Depreciation												
Acct 1820-2 Distribution Station Equipment	($18,277,558)	($5,304,552)	($1,880,183)	($7,142,755)	($2,317,705)	($1,461,541)	($145,458)	$0	($11,496)	$0	($13,869)	$0
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1806-2 Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1808-2 Buildings and Fixtures < 50 KV	($3,981,301)	($1,366,403)	($391,496)	($1,505,282)	($422,419)	($274,366)	($14,681)	($11)	($6,574)	$0	($67)	$0
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***($22,258,859)***	***($6,670,955)***	***($2,271,679)***	***($8,648,038)***	***($2,740,124)***	***($1,735,907)***	***($160,140)***	***($11)***	***($18,070)***	***$0***	***($13,935)***	***$0***
Substation Transformers - Net Fixed Assets	$13,272,197	$5,523,487	$1,222,221	$4,785,832	$1,029,751	$712,671	($29,115)	$88	$40,602	$0	($13,340)	$0
General Plant Assigned to SubstationTransformers - NFA	$1,546,208	$657,324	$143,020	$549,277	$116,188	$80,478	($3,505)	$11	$4,966	$0	($1,552)	$0
Substation Transformer NFA Including General Plant	$14,818,406	$6,180,811	$1,365,242	$5,335,110	$1,145,940	$793,149	($32,620)	$99	$45,568	$0	($14,892)	$0
General Expenses												
Acct 5005 - Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$3,701,218	$1,770,172	$380,476	$1,033,028	$281,465	$179,176	$42,199	$131	$13,117	$0	$1,454	$0
Acct 5085 - Miscellaneous Distribution Expense	$11,834,982	$5,660,287	$1,216,606	$3,303,200	$900,012	$572,932	$134,934	$419	$41,943	$0	$4,649	$0
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	$15,536,199	$7,430,459	$1,597,081	$4,336,228	$1,181,477	$752,108	$177,133	$550	$55,060	$0	$6,103	$0
Acct 1820-2 Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$932,204,301	$442,249,417	$95,993,756	$262,604,414	$71,587,791	$45,570,466	$10,554,276	$32,197	$3,241,960	$0	$370,025	$0

Ontario Energy Board

2019 Cost Allocation Model

Sheet O3.3 Primary Conductors and Poles Cost Pool Worksheet -

ALLOCATION BY RATE CLASSIFICATION

		1	2	3	4	6	7	8	9	11	12	13
Description	**Total**	**Residential**	**GS <50**	**GS 50 to 1,499 kW**	**GS 1,500 to 4,999 kW**	**Large Use**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Standby Power GS 50 to 1,499 kW**	**Standby Power GS 1,500 to 4,999 kW**	**Standby Power Large Use**
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$2,238,702	$1,048,663	$208,964	$618,905	$198,863	$125,332	$28,756	$83	$7,945	$0	$1,193	$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	$3,172,501	$1,486,077	$296,126	$877,061	$281,812	$177,609	$40,750	$118	$11,259	$0	$1,690	$0
Depreciation on Acct 1840-4 Primary Underground Conduit	$3,041,330	$1,424,633	$283,882	$840,798	$270,160	$170,266	$39,065	$113	$10,793	$0	$1,621	$0
Depreciation on Acct 1845-4 Primary Underground Conductors	$5,072,750	$2,376,199	$473,497	$1,402,398	$450,610	$283,993	$65,159	$188	$18,003	$0	$2,703	$0
Depreciation on General Plant Assigned to Primary C&P	$6,747,047	$3,220,471	$631,010	$1,833,057	$579,029	$365,228	$89,324	$267	$25,079	$0	$3,582	$0
Primary C&P Operations and Maintenance	$8,243,761	$3,837,800	$761,894	$2,284,936	$748,089	$471,476	$105,592	$305	$29,182	$0	$4,488	$0
Allocation of General Expenses	$7,706,115	$3,639,642	$718,173	$2,111,100	$677,976	$427,299	$99,694	$293	$27,874	$0	$4,065	$0
Admin and General Assigned to Primary C&P	$7,620,964	$3,470,872	$701,019	$2,156,543	$710,299	$450,757	$99,481	$274	$27,541	$0	$4,178	$0
PILs on Primary C&P	$3,226,560	$1,511,399	$301,171	$892,006	$286,614	$180,636	$41,445	$120	$11,451	$0	$1,719	$0
Debt Return on Primary C&P	$9,537,753	$4,467,715	$890,267	$2,636,781	$847,234	$533,962	$122,511	$353	$33,849	$0	$5,082	$0
Equity Return on Primary C&P	$15,692,957	$7,350,962	$1,464,802	$4,338,431	$1,393,997	$878,555	$201,574	$582	$55,693	$0	$8,362	$0
Total	**$72,300,442**	**$33,834,432**	**$6,730,804**	**$19,992,015**	**$6,444,681**	**$4,065,112**	**$933,351**	**$2,695**	**$258,669**	**$0**	**$38,683**	**$0**
General Plant - Gross Assets	$171,441,496	$82,159,808	$17,888,352	$47,775,628	$12,938,068	$8,209,573	$1,832,369	$5,554	$567,084	$0	$65,058	$0
General Plant - Accumulated Depreciation	($81,539,747)	($39,076,246)	($8,507,927)	($22,722,694)	($6,153,509)	($3,904,577)	($871,498)	($2,641)	($269,713)	$0	($30,943)	$0
General Plant - Net Fixed Assets	$89,901,748	$43,083,563	$9,380,425	$25,052,934	$6,784,559	$4,304,996	$960,871	$2,912	$297,372	$0	$34,116	$0
General Plant - Depreciation	$14,463,041	$6,931,115	$1,509,086	$4,030,418	$1,091,473	$692,571	$154,581	$469	$47,840	$0	$5,488	$0
Total Net Fixed Assets Excluding General Plant	$769,462,078	$362,030,681	$80,163,035	$218,285,230	$60,130,116	$38,122,917	$7,982,488	$23,352	$2,431,085	$0	$293,174	$0
Total Administration and General Expense	$41,953,416	$25,099,431	$4,246,198	$8,608,852	$2,230,937	$1,330,839	$324,391	$1,866	$97,508	$0	$13,394	$0
Total O&M	$45,694,911	$27,752,849	$4,614,933	$9,121,393	$2,349,627	$1,392,013	$344,318	$2,078	$103,316	$0	$14,385	$0
Primary Conductors and Poles Gross Assets												
Acct 1830-4 Primary Poles, Towers & Fixtures	$89,072,487	$41,723,715	$8,314,146	$24,624,731	$7,912,262	$4,986,635	$1,144,123	$3,301	$316,111	$0	$47,463	$0
Acct 1835-4 Primary Overhead Conductors	$121,193,658	$56,770,051	$11,312,379	$33,504,860	$10,765,569	$6,784,907	$1,556,715	$4,491	$430,107	$0	$64,579	$0
Acct 1840-4 Primary Underground Conduit	$103,934,682	$48,685,528	$9,701,403	$28,733,492	$9,232,463	$5,818,680	$1,335,026	$3,852	$368,856	$0	$55,383	$0
Acct 1845-4 Primary Underground Conductors	$148,255,677	$69,446,558	$13,838,385	$40,986,351	$13,169,473	$8,299,947	$1,904,322	$5,494	$526,147	$0	$78,999	$0
Subtotal	**$462,456,504**	**$216,625,852**	**$43,166,313**	**$127,849,434**	**$41,079,767**	**$25,890,170**	**$5,940,185**	**$17,138**	**$1,641,221**	**$0**	**$246,424**	**$0**
Primary Conductors and Poles Accumulated Depreciation												
Acct 1830-4 Primary Poles, Towers & Fixtures	($14,187,940)	($6,645,976)	($1,324,321)	($3,922,358)	($1,260,307)	($794,298)	($182,242)	($526)	($50,352)	$0	($7,560)	$0
Acct 1835-4 Primary Overhead Conductors	($19,838,910)	($9,293,027)	($1,851,791)	($5,484,610)	($1,762,280)	($1,110,662)	($254,828)	($735)	($70,407)	$0	($10,571)	$0
Acct 1840-4 Primary Underground Conduit	($25,961,389)	($12,160,945)	($2,423,271)	($7,177,213)	($2,306,136)	($1,453,423)	($333,470)	($962)	($92,135)	$0	($13,834)	$0
Acct 1845-4 Primary Underground Conductors	($43,362,615)	($20,312,101)	($4,047,525)	($11,987,907)	($3,851,878)	($2,427,613)	($556,986)	($1,607)	($153,890)	$0	($23,106)	$0
Subtotal	**($103,350,854)**	**($48,412,049)**	**($9,646,908)**	**($28,572,089)**	**($9,180,602)**	**($5,785,995)**	**($1,327,526)**	**($3,830)**	**($366,784)**	**$0**	**($55,071)**	**$0**
Primary Conductor & Pools - Net Fixed Assets	$359,105,650	$168,213,803	$33,519,405	$99,277,345	$31,899,165	$20,104,174	$4,612,659	$13,308	$1,274,437	$0	$191,353	$0
General Plant Assigned to Primary C&P - NFA	$41,939,404	$20,018,331	$3,922,335	$11,394,215	$3,599,224	$2,270,246	$555,237	$1,660	$155,890	$0	$22,267	$0
Primary C&P Net Fixed Assets Including General Plant	$401,045,054	$188,232,134	$37,441,740	$110,671,560	$35,498,389	$22,374,420	$5,167,896	$14,968	$1,430,327	$0	$213,620	$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Acct 1830-5 Secondary Poles, Towers & Fixtures	$38,173,923	$23,275,737	$5,422,133	$8,779,239	$0	$0	$546,358	$1,442	$149,014	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$42,452,194	$25,884,322	$6,029,808	$9,763,156	$0	$0	$607,590	$1,603	$165,715	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	**$80,626,117**	**$49,160,060**	**$11,451,941**	**$18,542,396**	**$0**	**$0**	**$1,153,948**	**$3,045**	**$314,729**	**$0**	**$0**	**$0**
<u>Operations and Maintenance</u>												
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$198,463	$97,274	$20,010	$53,449	$14,921	$9,404	$2,594	$7	$715	$0	$90	$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	$30,773	$15,083	$3,103	$8,288	$2,313	$1,458	$402	$1	$111	$0	$14	$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	$472,624	$231,011	$47,431	$127,495	$35,934	$22,647	$6,171	$18	$1,701	$0	$216	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$2,865,496	$1,400,607	$287,574	$772,998	$217,866	$137,308	$37,413	$106	$10,316	$0	$1,307	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$582,797	$297,702	$62,913	$152,992	$36,239	$22,839	$7,743	$22	$2,130	$0	$217	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$885,194	$414,646	$82,625	$244,718	$78,631	$49,557	$11,370	$33	$3,141	$0	$472	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$3,528,815	$1,729,601	$355,788	$950,366	$265,298	$167,202	$46,123	$131	$12,716	$0	$1,591	$0
Acct 5145 Maintenance of Underground Conduit	$67,283	$34,274	$7,230	$17,694	$4,243	$2,674	$893	$3	$246	$0	$25	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$1,042,933	$488,535	$97,349	$288,326	$92,643	$58,388	$13,396	$39	$3,701	$0	$556	$0
Total	**$9,674,377**	**$4,708,732**	**$964,024**	**$2,616,327**	**$748,089**	**$471,476**	**$126,104**	**$359**	**$34,778**	**$0**	**$4,488**	**$0**
<u>General Expenses</u>												
Acct 5005 - Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$3,701,218	$1,770,172	$380,476	$1,033,028	$281,465	$179,176	$42,199	$131	$13,117	$0	$1,454	$0
Acct 5085 - Miscellaneous Distribution Expense	$11,834,982	$5,660,287	$1,216,606	$3,303,200	$900,012	$572,932	$134,934	$419	$41,943	$0	$4,649	$0
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$15,536,199**	**$7,430,459**	**$1,597,081**	**$4,336,228**	**$1,181,477**	**$752,108**	**$177,133**	**$550**	**$55,060**	**$0**	**$6,103**	**$0**
Primary Conductors and Poles Gross Assets	$462,456,504	$216,625,852	$43,166,313	$127,849,434	$41,079,767	$25,890,170	$5,940,185	$17,138	$1,641,221	$0	$246,424	$0
Acct 1815 - 1855	$932,204,301	$442,249,417	$95,993,756	$262,604,414	$71,587,791	$45,570,466	$10,554,276	$32,197	$3,241,960	$0	$370,025	$0

<u>Grouping of Operation and Maintenance</u>	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
1830	$ 582,797	$ 297,702	$ 62,913	$ 152,992	$ 36,239	$ 22,839	$ 7,743	$ 22	$ 2,130	$ -	$ 217	$ -
1835	$ 885,194	$ 414,646	$ 82,625	$ 244,718	$ 78,631	$ 49,557	$ 11,370	$ 33	$ 3,141	$ -	$ 472	$ -
1840	$ 67,283	$ 34,274	$ 7,230	$ 17,694	$ 4,243	$ 2,674	$ 893	$ 3	$ 246	$ -	$ 25	$ -
1845	$ 1,042,933	$ 488,535	$ 97,349	$ 288,326	$ 92,643	$ 58,388	$ 13,396	$ 39	$ 3,701	$ -	$ 556	$ -
1830 & 1835	$ 3,758,051	$ 1,841,957	$ 378,901	$ 1,012,102	$ 282,532	$ 178,063	$ 49,119	$ 140	$ 13,542	$ -	$ 1,695	$ -
1840 & 1845	$ 3,338,119	$ 1,631,618	$ 335,005	$ 900,494	$ 253,800	$ 159,955	$ 43,583	$ 124	$ 12,017	$ -	$ 1,522	$ -
Total	**$ 9,674,377**	**$ 4,708,732**	**$ 964,024**	**$ 2,616,327**	**$ 748,089**	**$ 471,476**	**$ 126,104**	**$ 359**	**$ 34,778**	**$ -**	**$ 4,488**	**$ -**

Ontario Energy Board

2019 Cost Allocation Model

Sheet O3.4 Secondary Cost Pool Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$959,444	$585,001	$136,277	$220,653	$0	$0	$13,732	$36	$3,745	$0	$0	$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	$1,242,233	$757,425	$176,444	$285,689	$0	$0	$17,779	$47	$4,849	$0	$0	$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Secondary C&P	$1,211,584	$746,411	$170,973	$271,519	$0	$0	$17,722	$48	$4,912	$0	$0	$0
Secondary C&P Operations and Maintenance	$1,430,615	$870,932	$202,129	$331,391	$0	$0	$20,512	$54	$5,596	$0	$0	$0
Allocation of General Expenses	$1,347,437	$825,963	$190,530	$306,179	$0	$0	$19,367	$52	$5,345	$0	$0	$0
Admin and General Assigned to Primary C&P	$1,311,068	$787,663	$185,979	$312,770	$0	$0	$19,325	$49	$5,281	$0	$0	$0
PILs on Secondary C&P	$574,515	$350,298	$81,603	$132,127	$0	$0	$8,223	$22	$2,243	$0	$0	$0
Debt Return on Secondary C&P	$1,698,273	$1,035,486	$241,219	$390,569	$0	$0	$24,306	$64	$6,629	$0	$0	$0
Equity Return on Secondary C&P	$2,794,256	$1,703,738	$396,889	$642,623	$0	$0	$39,992	$106	$10,908	$0	$0	$0
Total	**$12,569,425**	**$7,662,918**	**$1,782,042**	**$2,893,520**	**$0**	**$0**	**$180,959**	**$478**	**$49,508**	**$0**	**$0**	**$0**
General Plant - Gross Assets	$171,441,496	$82,159,808	$17,888,352	$47,775,628	$12,938,068	$8,209,573	$1,832,369	$5,554	$567,084	$0	$65,058	$0
General Plant - Accumulated Depreciation	($81,539,747)	($39,076,246)	($8,507,927)	($22,722,694)	($6,153,509)	($3,904,577)	($871,498)	($2,641)	($269,713)	$0	($30,943)	$0
General Plant - Net Fixed Assets	$89,901,748	$43,083,563	$9,380,425	$25,052,934	$6,784,559	$4,304,996	$960,871	$2,912	$297,372	$0	$34,116	$0
General Plant - Depreciation	$14,463,041	$6,931,115	$1,509,086	$4,030,418	$1,091,473	$692,571	$154,581	$469	$47,840	$0	$5,488	$0
Total Net Fixed Assets Excluding General Plant	**$769,462,078**	**$362,030,681**	**$80,163,035**	**$218,285,230**	**$60,130,116**	**$38,122,917**	**$7,982,488**	**$23,352**	**$2,431,085**	**$0**	**$293,174**	**$0**
Total Administration and General Expense	**$41,953,416**	**$25,099,431**	**$4,246,198**	**$8,608,852**	**$2,230,937**	**$1,330,839**	**$324,391**	**$1,866**	**$97,508**	**$0**	**$13,394**	**$0**
Total O&M	**$45,694,911**	**$27,752,849**	**$4,614,933**	**$9,121,393**	**$2,349,627**	**$1,392,013**	**$344,318**	**$2,078**	**$103,316**	**$0**	**$14,385**	**$0**
Secondary Conductors and Poles Gross Plant												
Acct 1830-5 Secondary Poles, Towers & Fixtures	$38,173,923	$23,275,737	$5,422,133	$8,779,239	$0	$0	$546,358	$1,442	$149,014	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$42,452,194	$25,884,322	$6,029,808	$9,763,156	$0	$0	$607,590	$1,603	$165,715	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$80,626,117***	***$49,160,060***	***$11,451,941***	***$18,542,396***	***$0***	***$0***	***$1,153,948***	***$3,045***	***$314,729***	***$0***	***$0***	***$0***
Secondary Conductors and Poles Accumulated Depreciation												
Acct 1830-5 Secondary Poles, Towers & Fixtures	($6,080,546)	($3,707,483)	($863,666)	($1,398,404)	$0	$0	($87,027)	($230)	($23,736)	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	($10,603,948)	($6,465,532)	($1,506,159)	($2,438,696)	$0	$0	($151,767)	($400)	($41,393)	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***($16,684,494)***	***($10,173,015)***	***($2,369,825)***	***($3,837,100)***	***$0***	***$0***	***($238,794)***	***($630)***	***($65,129)***	***$0***	***$0***	***$0***
Secondary Conductor & Pools - Net Fixed Assets	$63,941,624	$38,987,045	$9,082,115	$14,705,295	$0	$0	$915,154	$2,415	$249,600	$0	$0	$0
General Plant Assigned to Secondary C&P - NFA	$7,531,166	$4,639,664	$1,062,760	$1,687,750	$0	$0	$110,159	$301	$30,531	$0	$0	$0
Secondary C&P Net Fixed Assets Including General Plant	$71,472,789	$43,626,709	$10,144,875	$16,393,045	$0	$0	$1,025,313	$2,716	$280,131	$0	$0	$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-4 Primary Poles, Towers & Fixtures	$89,072,487	$41,723,715	$8,314,146	$24,624,731	$7,912,262	$4,986,635	$1,144,123	$3,301	$316,111	$0	$47,463	$0
Acct 1835-4 Primary Overhead Conductors	$121,193,658	$56,770,051	$11,312,379	$33,504,860	$10,765,569	$6,784,907	$1,556,715	$4,491	$430,107	$0	$64,579	$0
Acct 1840-4 Primary Underground Conduit	$103,934,682	$48,685,528	$9,701,403	$28,733,492	$9,232,463	$5,818,680	$1,335,026	$3,852	$368,856	$0	$55,383	$0
Acct 1845-4 Primary Underground Conductors	$148,255,677	$69,446,558	$13,838,385	$40,986,351	$13,169,473	$8,299,947	$1,904,322	$5,494	$526,147	$0	$78,999	$0
Subtotal	***$462,456,504***	***$216,625,852***	***$43,166,313***	***$127,849,434***	***$41,079,767***	***$25,890,170***	***$5,940,185***	***$17,138***	***$1,641,221***	***$0***	***$246,424***	***$0***
Operations and Maintenance												
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$198,463	$97,274	$20,010	$53,449	$14,921	$9,404	$2,594	$7	$715	$0	$90	$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	$30,773	$15,083	$3,103	$8,288	$2,313	$1,458	$402	$1	$111	$0	$14	$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	$472,624	$231,011	$47,431	$127,495	$35,934	$22,647	$6,171	$18	$1,701	$0	$216	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$2,865,496	$1,400,607	$287,574	$772,998	$217,866	$137,308	$37,413	$106	$10,316	$0	$1,307	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$582,797	$297,702	$62,913	$152,992	$36,239	$22,839	$7,743	$22	$2,130	$0	$217	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$885,194	$414,646	$82,625	$244,718	$78,631	$49,557	$11,370	$33	$3,141	$0	$472	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$3,528,815	$1,729,601	$355,788	$950,366	$265,298	$167,202	$46,123	$131	$12,716	$0	$1,591	$0
Acct 5145 Maintenance of Underground Conduit	$67,283	$34,274	$7,230	$17,694	$4,243	$2,674	$893	$3	$246	$0	$25	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$1,042,933	$488,535	$97,349	$288,326	$92,643	$58,388	$13,396	$39	$3,701	$0	$556	$0
Total	**$9,674,377**	**$4,708,732**	**$964,024**	**$2,616,327**	**$748,089**	**$471,476**	**$126,104**	**$359**	**$34,778**	**$0**	**$4,488**	**$0**
General Expenses												
Acct 5005 - Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$3,701,218	$1,770,172	$380,476	$1,033,028	$281,465	$179,176	$42,199	$131	$13,117	$0	$1,454	$0
Acct 5085 - Miscellaneous Distribution Expense	$11,834,982	$5,660,287	$1,216,606	$3,303,200	$900,012	$572,932	$134,934	$419	$41,943	$0	$4,649	$0
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$15,536,199**	**$7,430,459**	**$1,597,081**	**$4,336,228**	**$1,181,477**	**$752,108**	**$177,133**	**$550**	**$55,060**	**$0**	**$6,103**	**$0**
Secondary Conductors and Poles Gross Assets	$80,626,117	$49,160,060	$11,451,941	$18,542,396	$0	$0	$1,153,948	$3,045	$314,729	$0	$0	$0
Acct 1815 - 1855	$932,204,301	$442,249,417	$95,993,756	$262,604,414	$71,587,791	$45,570,466	$10,554,276	$32,197	$3,241,960	$0	$370,025	$0

Grouping of Operation and Maintenance	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
1830	$ 582,797	$ 297,702	$ 62,913	$ 152,992	$ 36,239	$ 22,839	$ 7,743	$ 22	$ 2,130	$ -	$ 217	$ -
1835	$ 885,194	$ 414,646	$ 82,625	$ 244,718	$ 78,631	$ 49,557	$ 11,370	$ 33	$ 3,141	$ -	$ 472	$ -
1840	$ 67,283	$ 34,274	$ 7,230	$ 17,694	$ 4,243	$ 2,674	$ 893	$ 3	$ 246	$ -	$ 25	$ -
1845	$ 1,042,933	$ 488,535	$ 97,349	$ 288,326	$ 92,643	$ 58,388	$ 13,396	$ 39	$ 3,701	$ -	$ 556	$ -
1830 & 1835	$ 3,758,051	$ 1,841,957	$ 378,901	$ 1,012,102	$ 282,532	$ 178,063	$ 49,119	$ 140	$ 13,542	$ -	$ 1,695	$ -
1840 & 1845	$ 3,338,119	$ 1,631,618	$ 335,005	$ 900,494	$ 253,800	$ 159,955	$ 43,583	$ 124	$ 12,017	$ -	$ 1,522	$ -
Total	**$ 9,674,377**	**$ 4,708,732**	**$ 964,024**	**$ 2,616,327**	**$ 748,089**	**$ 471,476**	**$ 126,104**	**$ 359**	**$ 34,778**	**$ -**	**$ 4,488**	**$ -**

Ontario Energy Board

2019 Cost Allocation Model

Sheet O3.5 USL Metering Credit Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	GS <50
Depreciation on Acct 1860 Metering	$706,793
Depreciation on General Plant Assigned to Metering	$77,751
Acct 5065 - Meter expense	$103,151
Acct 5070 & 5075 - Customer Premises	$0
Acct 5175 - Meter Maintenance	$275,192
Acct 5310 - Meter Reading	$17,954
Admin and General Assigned to Metering	$364,632
PILs on Metering	$37,109
Debt Return on Metering	$109,696
Equity Return on Metering	$180,488
Total	$1,872,765
Number of Customers	24,850
Metering Unit Cost ($/Customer/Month)	**$6.28**
General Plant - Gross Assets	$17,888,352
General Plant - Accumulated Depreciation	($8,507,927)
General Plant - Net Fixed Assets	$9,380,425
General Plant - Depreciation	$1,509,086
Total Net Fixed Assets Excluding General Plant	$80,163,035
Total Administration and General Expense	$4,246,198
Total O&M	$4,614,933
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	$7,442,658
Metering - Accumulated Depreciation	($3,312,514)
Metering - Net Fixed Assets	$4,130,144
General Plant Assigned to Metering - NFA	$483,296
Metering Net Fixed Assets Including General Plant	$4,613,441

Ontario Energy Board

2019 Cost Allocation Model

EB-2018-0044 (Year 2019)

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)	$ 508,611.89	$ 0.14
Maintenance of Meters (5175)	$ 1,356,908.60	$ 0.37
Meter Reading Expenses (5310)	$ 223,243.78	$ 0.06
Customer Billing (5315)	$ 8,697,995.54	$ 2.35
Amortization Expense - General Plant Assigned to Meters	$ 389,885.87	$ 0.11
Admin and General Expenses allocated to O&M expenses for meters	$ 1,349,057.59	$ 0.36
Allocated PILS (general plant assigned to meters)	$ 19,459.49	$ 0.01
Interest Expense	$ 57,522.49	$ 0.02
Income Expenses	$ 94,644.72	$ 0.03
Total Cost	$ 12,697,329.97	$ 3.42
Number of Residential Customers	308989.5833	

Ontario Energy Board

2019 Cost Allocation Model

EB-2018-0044 (Year 2019)

Sheet O4 Summary of Allocators by Class & Accounts -

ALLOCATION BY RATE CLASSIFICATION

USoA Account #	Accounts	O1 Grouping	Total	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use
1565	Conservation and Demand Management Expenditures and Recoveries	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	dp	$335,226	$115,051	$32,964	$126,745	$35,568	$23,102	$1,236	$1	$554	$0	$6	$0
1805-2	Land Station <50 kV	dp	$5,444,538	$1,868,593	$535,382	$2,058,515	$577,670	$375,203	$20,077	$15	$8,990	$0	$91	$0
1806	Land Rights	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	dp	$4,897,805	$1,680,952	$481,619	$1,851,802	$519,661	$337,526	$18,061	$14	$8,088	$0	$82	$0
1808-2	Buildings and Fixtures < 50 KV	dp	$30,086,518	$10,325,848	$2,958,519	$11,375,355	$3,192,205	$2,073,375	$110,947	$84	$49,681	$0	$504	$0
1810	Leasehold Improvements	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp	$98,304,597	$33,738,645	$9,666,655	$37,167,799	$10,430,202	$6,774,538	$362,509	$273	$162,329	$0	$1,648	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp	$113,361,589	$32,900,042	$11,661,326	$44,300,998	$14,374,934	$9,064,808	$902,165	$0	$71,301	$0	$86,016	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp	$9,857,530	$2,964,973	$942,631	$3,818,475	$1,224,240	$825,963	$58,732	$64	$22,451	$0	$0	$0
1825	Storage Battery Equipment	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	dp	$89,072,487	$41,723,715	$8,314,146	$24,624,731	$7,912,262	$4,986,635	$1,144,123	$3,301	$316,111	$0	$47,463	$0
1830-5	Poles, Towers and Fixtures - Secondary	dp	$38,173,923	$23,275,737	$5,422,133	$8,779,239	$0	$0	$546,358	$1,442	$149,014	$0	$0	$0
1835	Overhead Conductors and Devices	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	dp	$121,193,658	$56,770,051	$11,312,379	$33,504,860	$10,765,569	$6,784,907	$1,556,715	$4,491	$430,107	$0	$64,579	$0
1835-5	Overhead Conductors and Devices - Secondary	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	dp	$103,934,682	$48,685,528	$9,701,403	$28,733,492	$9,232,463	$5,818,680	$1,335,026	$3,852	$368,856	$0	$55,383	$0
1840-5	Underground Conduit - Secondary	dp	$42,452,194	$25,884,322	$6,029,808	$9,763,156	$0	$0	$607,590	$1,603	$165,715	$0	$0	$0
1845	Underground Conductors and Devices	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	dp	$148,255,677	$69,446,558	$13,838,385	$40,986,351	$13,169,473	$8,299,947	$1,904,322	$5,494	$526,147	$0	$78,999	$0
1845-5	Underground Conductors and Devices - Secondary	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	dp	$103,916,888	$55,478,133	$10,840,442	$28,115,158	$4,478,648	$3,014,987	$1,521,288	$4,498	$427,795	$0	$35,937	$0
1855	Services	dp	$63,681,076	$51,381,713	$8,264,448	$2,810,155	$0	$0	$615,448	$7,178	$602,134	$0	$0	$0
1860	Meters	dp	$50,076,483	$36,698,022	$7,442,658	$5,221,515	$609,954	$88,283	$0	$0	$0	$0	$16,051	$0
1905	Land	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	gp	$2,043,503	$979,307	$213,221	$569,463	$154,216	$97,854	$21,841	$66	$6,759	$0	$775	$0
1908	Buildings and Fixtures	gp	$34,184,079	$16,382,017	$3,566,796	$9,526,083	$2,579,749	$1,636,924	$365,360	$1,107	$113,072	$0	$12,972	$0
1910	Leasehold Improvements	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	gp	$1,762,097	$844,449	$183,859	$491,044	$132,979	$84,379	$18,833	$57	$5,829	$0	$669	$0
1920	Computer Equipment - Hardware	gp	$11,684,981	$5,599,787	$1,219,221	$3,256,255	$881,823	$559,542	$124,889	$379	$38,651	$0	$4,434	$0
1925	Computer Software	gp	$75,275,918	$36,074,435	$7,854,354	$20,977,152	$5,680,801	$3,604,630	$804,550	$2,439	$248,993	$0	$28,566	$0
1930	Transportation Equipment	gp	$16,911,315	$8,104,400	$1,764,541	$4,712,679	$1,276,236	$809,808	$180,748	$548	$55,938	$0	$6,417	$0
1935	Stores Equipment	gp	$1,171,606	$561,468	$122,246	$326,492	$88,417	$56,103	$12,522	$38	$3,875	$0	$445	$0
1940	Tools, Shop and Garage Equipment	gp	$5,603,338	$2,685,284	$584,657	$1,561,483	$422,864	$268,319	$59,889	$182	$18,534	$0	$2,126	$0
1945	Measurement and Testing Equipment	gp	$229,450	$109,959	$23,941	$63,941	$17,316	$10,987	$2,452	$7	$759	$0	$87	$0
1950	Power Operated Equipment	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	gp	$7,385,663	$3,539,427	$770,626	$2,058,164	$557,369	$353,667	$78,938	$239	$24,430	$0	$2,803	$0
1960	Miscellaneous Equipment	gp	$6,477,713	$3,104,311	$675,890	$1,805,145	$488,850	$310,189	$69,234	$210	$21,427	$0	$2,458	$0
1970	Load Management Controls - Customer Premises	gp	$134,245	$64,334	$14,007	$37,410	$10,131	$6,428	$1,435	$4	$444	$0	$51	$0
1975	Load Management Controls - Utility Premises	gp	$17,974	$8,614	$1,875	$5,009	$1,356	$861	$192	$1	$59	$0	$7	$0
1980	System Supervisory Equipment	gp	$8,559,612	$4,102,018	$893,117	$2,385,308	$645,963	$409,882	$91,485	$277	$28,313	$0	$3,248	$0
1990	Other Tangible Property	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	co	($105,892,810)	($57,465,134)	($11,172,242)	($25,650,053)	($5,929,743)	($3,793,947)	($1,373,319)	($5,006)	($464,364)	$0	($39,004)	$0
2005	Property Under Capital Leases	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep	($229,229,732)	($112,518,316)	($24,617,549)	($62,025,757)	($16,616,499)	($10,455,667)	($2,220,289)	($6,595)	($683,536)	$0	($85,524)	$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income	NI	($33,625,578)	($15,820,781)	($3,503,134)	($9,539,089)	($2,627,693)	($1,665,976)	($348,836)	($1,020)	($106,239)	$0	($12,812)	$0
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4080	Distribution Services Revenue	CREV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4082	Retail Services Revenues	mi	($177,267)	($106,893)	($17,921)	($35,859)	($9,264)	($5,507)	($1,352)	($8)	($406)	$0	($56)	$0
4084	Service Transaction Requests (STR) Revenues	mi	($6,192)	($3,734)	($626)	($1,253)	($324)	($192)	($47)	($0)	($14)	$0	($2)	$0
4086	SSS Admin Charge	mi	($925,018)	($846,495)	($69,292)	($8,728)	($229)	($31)	($21)	$0	($222)	$0	$0	$0
4090	Electric Services Incidental to Energy Sales	mi	($383,388)	($231,184)	($38,760)	($77,555)	($20,036)	($11,910)	($2,925)	($17)	($878)	$0	($122)	$0
4205	Interdepartmental Rents	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4215	Other Utility Operating Income	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	mi	($720,000)	($536,067)	($97,287)	($76,192)	($9,852)	($83)	($127)	($85)	($307)	$0	$0	$0
4235	Miscellaneous Service Revenues	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4235-1	Account Set Up Charges	mi	($2,052,700)	($1,766,769)	($146,355)	($124,327)	($10,986)	($1,586)	($2,159)	($174)	($60)	$0	($285)	$0
4235-90	Miscellaneous Service Revenues - Residual	mi	($3,702,593)	($2,232,678)	($374,327)	($748,992)	($193,500)	($115,023)	($28,249)	($167)	($8,484)	$0	($1,173)	$0
4240	Provision for Rate Refunds	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4310	Regulatory Credits	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	mi	($1,895,241)	($1,142,838)	($191,606)	($383,385)	($99,047)	($58,877)	($14,460)	($85)	($4,342)	$0	($601)	$0
4320	Expenses of Electric Plant Leased to Others	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	($5,624,863)	($3,416,266)	($568,080)	($1,122,808)	($289,230)	($171,351)	($42,384)	($256)	($12,718)	$0	($1,771)	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	$4,167,588	$2,513,072	$421,338	$843,055	$217,801	$129,469	$31,796	$188	$9,549	$0	$1,321	$0
4335	Profits and Losses from Financial Instrument Hedges	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4345	Gains from Disposition of Future Use Utility Plant	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4360	Loss on Disposition of Utility and Other Property	mi	($198,000)	($119,395)	($20,018)	($40,053)	($10,348)	($6,151)	($1,511)	($9)	($454)	$0	($63)	$0
4365	Gains from Disposition of Allowances for Emission	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4375	Revenues from Non-Utility Operations	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4380	Expenses of Non-Utility Operations	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4395	Rate-Payer Benefit Including Interest	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4415	Equity in Earnings of Subsidiary Companies	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	cop	$799,288,263	$240,411,956	$76,432,343	$309,617,344	$99,266,325	$66,972,417	$4,762,253	$5,210	$1,820,415	$0	$0	$0
4708	Charges-WMS	cop	$44,988,868	$13,531,866	$4,302,083	$17,427,172	$5,587,320	$3,769,620	$268,049	$293	$102,464	$0	$0	$0
4710	Cost of Power Adjustments	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	cop	$53,487,933	$16,088,236	$5,114,811	$20,719,423	$6,642,848	$4,481,757	$318,687	$349	$121,821	$0	$0	$0
4715	System Control and Load Dispatching	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	cop	$30,513,524	$9,177,935	$2,917,871	$11,819,911	$3,789,578	$2,556,730	$181,803	$199	$69,496	$0	$0	$0
4730	Rural Rate Assistance Expense	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4750	Charges-LV	cop	$455,000	$136,856	$43,510	$176,252	$56,508	$38,124	$2,711	$3	$1,036	$0	$0	$0
4751	Charges-Smart Metering Entity	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

5010	Load Dispatching	di	$3,701,218	$1,770,172	$380,476	$1,033,028	$281,465	$179,176	$42,199	$131	$13,117	$0	$1,454	$0
5012	Station Buildings and Fixtures Expense	di	$345,803	$118,682	$34,004	$130,744	$36,690	$23,831	$1,275	$1	$571	$0	$6	$0
5014	Transformer Station Equipment - Operation Labour	di	$107,499	$36,894	$10,571	$40,644	$11,406	$7,408	$396	$0	$178	$0	$2	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	$29,675	$10,185	$2,918	$11,220	$3,149	$2,045	$109	$0	$49	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour	di	$234,616	$68,091	$24,135	$91,686	$29,751	$18,761	$1,867	$0	$148	$0	$178	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	$57,674	$16,738	$5,933	$22,539	$7,313	$4,612	$459	$0	$36	$0	$44	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	$198,463	$97,274	$20,010	$53,449	$14,921	$9,404	$2,594	$7	$715	$0	$90	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	$30,773	$15,083	$3,103	$8,288	$2,313	$1,458	$402	$1	$111	$0	$14	$0
5030	Overhead Subtransmission Feeders - Operation	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	di	$7,848	$4,190	$819	$2,123	$338	$228	$115	$0	$32	$0	$3	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	di	$472,624	$231,011	$47,431	$127,495	$35,934	$22,647	$6,171	$18	$1,701	$0	$216	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	$2,865,496	$1,400,607	$287,574	$772,998	$217,866	$137,308	$37,413	$106	$10,316	$0	$1,307	$0
5050	Underground Subtransmission Feeders - Operation	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	di	$37,705	$20,130	$3,933	$10,201	$1,625	$1,094	$552	$2	$155	$0	$13	$0
5065	Meter Expense	cu	$694,029	$508,612	$103,151	$72,367	$8,454	$1,224	$0	$0	$0	$0	$222	$0
5070	Customer Premises - Operation Labour	cu	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	cu	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	di	$11,834,982	$5,660,287	$1,216,606	$3,303,200	$900,012	$572,932	$134,934	$419	$41,943	$0	$4,649	$0
5090	Underground Distribution Lines and Feeders - Rental Paid	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5096	Other Rent	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	di	$332,735	$114,197	$32,719	$125,803	$35,304	$22,930	$1,227	$1	$549	$0	$6	$0
5114	Maintenance of Distribution Station Equipment	di	$714,318	$207,311	$73,481	$279,151	$90,580	$57,120	$5,685	$0	$449	$0	$542	$0
5120	Maintenance of Poles, Towers and Fixtures	di	$582,797	$297,702	$62,913	$152,992	$36,239	$22,839	$7,743	$22	$2,130	$0	$217	$0
5125	Maintenance of Overhead Conductors and Devices	di	$885,194	$414,646	$82,625	$244,718	$78,631	$49,557	$11,370	$33	$3,141	$0	$472	$0
5130	Maintenance of Overhead Services	di	$579,408	$467,501	$75,195	$25,568	$0	$0	$5,600	$65	$5,479	$0	$0	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	di	$3,528,815	$1,729,601	$355,788	$950,366	$265,298	$167,202	$46,123	$131	$12,716	$0	$1,591	$0
5145	Maintenance of Underground Conduit	di	$67,283	$34,274	$7,230	$17,694	$4,243	$2,674	$893	$3	$246	$0	$25	$0
5150	Maintenance of Underground Conductors and Devices	di	$1,042,933	$488,535	$97,349	$288,326	$92,643	$58,388	$13,396	$39	$3,701	$0	$556	$0
5155	Maintenance of Underground Services	di	$357,793	$288,689	$46,434	$15,789	$0	$0	$3,458	$40	$3,383	$0	$0	$0
5160	Maintenance of Line Transformers	di	$508,293	$271,362	$53,024	$137,521	$21,907	$14,747	$7,441	$22	$2,092	$0	$176	$0
5175	Maintenance of Meters	cu	$1,851,577	$1,356,909	$275,192	$193,065	$22,553	$3,264	$0	$0	$0	$0	$594	$0
5305	Supervision	cu	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5310	Meter Reading Expense	cu	$373,352	$223,244	$17,954	$118,463	$11,691	$1,692	$0	$0	$0	$0	$308	$0
5315	Customer Billing	cu	$10,105,665	$8,697,996	$720,520	$612,076	$54,083	$7,809	$10,630	$854	$293	$0	$1,403	$0
5320	Collecting	cu	$2,154,838	$1,854,680	$153,637	$130,513	$11,532	$1,665	$2,267	$182	$63	$0	$299	$0
5325	Collecting- Cash Over and Short	cu	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	cu	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	cu	$1,991,507	$1,348,250	$420,208	$149,363	$73,685	$0	$0	$0	$0	$0	$0	$0
5340	Miscellaneous Customer Accounts Expenses	cu	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5405	Supervision	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	ad	$6,200,713	$3,766,009	$626,238	$1,237,756	$318,840	$188,894	$46,723	$282	$14,020	$0	$1,952	$0
5415	Energy Conservation	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5505	Supervision	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	ad	$263,222	$159,868	$26,584	$52,543	$13,535	$8,019	$1,983	$12	$595	$0	$83	$0
5515	Advertising Expense	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expense	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	ad	$3,288,826	$1,997,472	$332,153	$656,499	$169,111	$100,188	$24,782	$150	$7,436	$0	$1,035	$0
5610	Management Salaries and Expenses	ad	$9,054,709	$5,499,387	$914,475	$1,807,456	$465,592	$275,835	$68,229	$412	$20,473	$0	$2,851	$0
5615	General Administrative Salaries and Expenses	ad	$2,363,939	$1,435,741	$238,745	$471,878	$121,553	$72,013	$17,813	$107	$5,345	$0	$744	$0
5620	Office Supplies and Expenses	ad	$4,096,828	$2,488,212	$413,757	$817,789	$210,658	$124,802	$30,870	$186	$9,263	$0	$1,290	$0
5625	Administrative Expense Transferred Credit	ad	$774,709	$470,521	$78,241	$154,644	$39,835	$23,600	$5,838	$35	$1,752	$0	$244	$0
5630	Outside Services Employed	ad	$1,073,407	$651,935	$108,408	$214,268	$55,194	$32,699	$8,088	$49	$2,427	$0	$338	$0
5635	Property Insurance	ad	$729,853	$349,767	$76,153	$203,388	$55,079	$34,949	$7,801	$24	$2,414	$0	$277	$0
5640	Injuries and Damages	ad	$933,537	$566,985	$94,282	$186,348	$48,002	$28,439	$7,034	$42	$2,111	$0	$294	$0
5645	Employee Pensions and Benefits	ad	$626,686	$380,618	$63,292	$125,096	$32,224	$19,091	$4,722	$28	$1,417	$0	$197	$0
5650	Franchise Requirements	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	ad	$1,374,285	$834,674	$138,795	$274,328	$70,666	$41,865	$10,355	$62	$3,107	$0	$433	$0
5660	General Advertising Expenses	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	ad	$2,730,176	$1,658,175	$275,733	$544,984	$140,385	$83,170	$20,572	$124	$6,173	$0	$859	$0
5670	Rent	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	ad	$6,130,275	$3,723,228	$619,124	$1,223,695	$315,218	$186,748	$46,193	$279	$13,861	$0	$1,930	$0
5680	Electrical Safety Authority Fees	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5685	Independent Market Operator Fees and Penalties	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	$48,157,576	$23,850,037	$5,180,196	$12,885,151	$3,443,233	$2,163,181	$471,834	$1,404	$144,284	$0	$18,255	$0
5710	Amortization of Limited Term Electric Plant	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5715	Amortization of Intangibles and Other Electric Plant	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5735	Amortization of Deferred Development Costs	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5740	Amortization of Deferred Charges	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6005	Interest on Long Term Debt	INT	$20,436,713	$9,615,441	$2,129,109	$5,797,599	$1,597,040	$1,012,535	$212,013	$620	$64,569	$0	$7,787	$0
6105	Taxes Other Than Income Taxes	ad	$2,100,854	$988,448	$218,868	$595,982	$164,173	$104,087	$21,794	$64	$6,638	$0	$800	$0
6110	Income Taxes	Input	$6,913,608	$3,252,842	$720,264	$1,961,290	$540,268	$342,534	$71,723	$210	$21,843	$0	$2,634	$0
6205-1	Sub-account LEAP Funding	ad	$211,397	$128,392	$21,350	$42,198	$10,870	$6,440	$1,593	$10	$478	$0	$67	$0
6210	Life Insurance	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6225	Other Deductions	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
			$1,906,110,385	**$750,321,665**	**$190,638,710**	**$630,157,367**	**$189,365,654**	**$124,580,445**	**$15,490,866**	**$36,863**	**$5,150,635**	**$0**	**$368,181**	**$0**
				$1,906,110,385										

Grouping by Allocator	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
1808	$ 345,803	$ 118,682	$ 34,004	$ 130,744	$ 36,690	$ 23,831	$ 1,275	$ 1	$ 571	$ -	$ 6	$ -
1815	$ 469,909	$ 161,275	$ 46,208	$ 177,667	$ 49,858	$ 32,383	$ 1,733	$ 1	$ 776	$ -	$ 8	$ -
1820	$ 1,006,608	$ 292,140	$ 103,548	$ 393,376	$ 127,644	$ 80,492	$ 8,011	$ -	$ 633	$ -	$ 764	$ -
1830	$ 582,797	$ 297,702	$ 62,913	$ 152,992	$ 36,239	$ 22,839	$ 7,743	$ 22	$ 2,130	$ -	$ 217	$ -
1835	$ 885,194	$ 414,646	$ 82,625	$ 244,718	$ 78,631	$ 49,557	$ 11,370	$ 33	$ 3,141	$ -	$ 472	$ -
1840	$ 67,283	$ 34,274	$ 7,230	$ 17,694	$ 4,243	$ 2,674	$ 893	$ 3	$ 246	$ -	$ 25	$ -
1845	$ 1,042,933	$ 488,535	$ 97,349	$ 288,326	$ 92,643	$ 58,388	$ 13,396	$ 39	$ 3,701	$ -	$ 556	$ -
1850	$ 553,846	$ 295,682	$ 57,776	$ 149,845	$ 23,870	$ 16,069	$ 8,108	$ 24	$ 2,280	$ -	$ 192	$ -
1855	$ 937,201	$ 756,190	$ 121,629	$ 41,357	$ -	$ -	$ 9,058	$ 106	$ 8,862	$ -	$ -	$ -
1860	$ 1,851,577	$ 1,356,909	$ 275,192	$ 193,065	$ 22,553	$ 3,264	$ -	$ -	$ -	$ -	$ 594	$ -
1815-1855	$ 15,536,199	$ 7,430,459	$ 1,597,081	$ 4,336,228	$ 1,181,477	$ 752,108	$ 177,133	$ 550	$ 55,060	$ -	$ 6,103	$ -
1830 & 1835	$ 3,758,051	$ 1,841,957	$ 378,901	$ 1,012,102	$ 282,532	$ 178,063	$ 49,119	$ 140	$ 13,542	$ -	$ 1,695	$ -
1840 & 1845	$ 3,338,119	$ 1,631,618	$ 335,005	$ 900,494	$ 253,800	$ 159,955	$ 43,583	$ 124	$ 12,017	$ -	$ 1,522	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 1,991,507	$ 1,348,250	$ 420,208	$ 149,363	$ 73,685	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Break Out	-$ 286,964,966	-$ 146,133,412	-$ 30,609,594	-$ 74,790,658	-$ 19,103,009	-$ 12,086,433	-$ 3,121,774	-$ 10,196	-$ 1,003,616	$ -	-$ 106,273	$ -
CCA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ 93,858,986	$ 28,231,144	$ 8,975,313	$ 36,357,809	$ 11,656,666	$ 7,864,451	$ 559,223	$ 612	$ 213,768	$ -	$ -	$ -
CEN EWMP	$ 844,732,131	$ 254,080,678	$ 80,777,936	$ 327,220,768	$104,910,154	$ 70,780,162	$ 5,033,013	$ 5,506	$ 1,923,915	$ -	$ -	$ -
CREV	-$ 925,018	-$ 846,495	-$ 69,292	-$ 8,728	-$ 229	-$ 31	-$ 21	$ -	-$ 222	$ -	$ -	$ -
CWCS	$ 63,681,076	$ 51,381,713	$ 8,264,448	$ 2,810,155	$ -	$ -	$ 615,448	$ 7,178	$ 602,134	$ -	$ -	$ -
CWMC	$ 50,770,512	$ 37,206,634	$ 7,545,809	$ 5,293,882	$ 618,407	$ 89,506	$ -	$ -	$ -	$ -	$ 16,274	$ -
CWMR	$ 373,352	$ 223,244	$ 17,954	$ 118,463	$ 11,691	$ 1,692	$ -	$ -	$ -	$ -	$ 308	$ -
CWNB	$ 11,693,656	$ 10,210,864	$ 816,850	$ 627,923	$ 35,992	-$ 8,136	$ 8,572	$ 1,011	-$ 943	$ -	$ 1,522	$ -
DCP	$ 35,531,056	$ 12,194,442	$ 3,493,900	$ 13,433,870	$ 3,769,875	$ 2,448,578	$ 131,025	$ 99	$ 58,672	$ -	$ 596	$ -
LPHA	-$ 720,000	-$ 536,067	-$ 97,287	-$ 76,192	-$ 9,852	-$ 83	-$ 127	-$ 85	-$ 307	$ -	$ -	$ -
LTNCP	$ 103,916,888	$ 55,478,133	$ 10,840,442	$ 28,115,158	$ 4,478,648	$ 3,014,987	$ 1,521,288	$ 4,498	$ 427,795	$ -	$ 35,937	$ -
NFA	-$ 7,724,920	-$ 4,129,477	-$ 793,258	-$ 1,887,409	-$ 507,034	-$ 313,731	-$ 69,864	-$ 289	-$ 21,154	$ -	-$ 2,704	$ -
NFA ECC	$ 172,171,348	$ 82,509,575	$ 17,964,505	$ 47,979,016	$ 12,993,147	$ 8,244,522	$ 1,840,170	$ 5,578	$ 569,499	$ -	$ 65,335	$ -
O&M	$ 39,122,710	$ 23,761,216	$ 3,951,177	$ 7,809,483	$ 2,011,685	$ 1,191,803	$ 294,796	$ 1,779	$ 88,456	$ -	$ 12,316	$ -
PNCP	$ 575,818,094	$ 249,525,894	$ 54,827,639	$ 172,150,432	$ 55,454,701	$ 34,954,978	$ 6,842,351	$ 17,138	$ 1,712,522	$ -	$ 332,440	$ -

SNCP	$ 80,626,117	$ 49,160,060	$ 11,451,941	$ 18,542,396	$ -	$ -	$ 1,153,948	$ 3,045	$ 314,729	$ -	$ -	$ -
TCP	$ 103,537,629	$ 35,534,648	$ 10,181,239	$ 39,146,346	$ 10,985,431	$ 7,135,166	$ 381,806	$ 288	$ 170,970	$ -	$ 1,736	$ -
Total	**$ 1,911,865,678**	**$ 754,321,112**	**$ 191,159,392**	**$ 631,030,686**	**$189,570,140**	**$ 124,697,054**	**$ 15,521,274**	**$ 37,203**	**$ 5,159,178**	**$ -**	**$ 369,639**	**$ -**

Ontario Energy Board

2019 Cost Allocation Model

EB-2018-0044 (Year 2019)

Sheet O5 Details of Allocators by Class and Account Worksheet -

Uniform System of Accounts - Detail Accounts

					Categorization			Demand Related					
								1	2	3	4	6	7
USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light
1565	Conservation and Demand Management Expenditures and Recoveries	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$5,779,764	($5,779,764)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$335,226	$335,226	$335,226	$0	$335,226	$115,051	$32,964	$126,745	$35,568	$23,102	$1,236
1805-2	Land Station <50 kV	$0	$5,444,538	$5,444,538	$5,444,538	$0	$5,444,538	$1,868,593	$535,382	$2,058,515	$577,670	$375,203	$20,077
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$34,984,324	($34,984,324)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$4,897,805	$4,897,805	$4,897,805	$0	$4,897,805	$1,680,952	$481,619	$1,851,802	$519,661	$337,526	$18,061
1808-2	Buildings and Fixtures < 50 KV	$0	$30,086,518	$30,086,518	$30,086,518	$0	$30,086,518	$10,325,848	$2,958,519	$11,375,355	$3,192,205	$2,073,375	$110,947
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$98,304,597	$0	$98,304,597	$98,304,597	$0	$98,304,597	$33,738,645	$9,666,655	$37,167,799	$10,430,202	$6,774,538	$362,509
1820	Distribution Station Equipment - Normally Primary below 50 kV	$123,219,119	($123,219,119)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$113,361,589	$113,361,589	$113,361,589	$0	$113,361,589	$32,900,042	$11,661,326	$44,300,998	$14,374,934	$9,064,808	$902,165
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$9,857,530	$9,857,530	$0	$9,857,530	$9,857,530	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$127,246,410	($127,246,410)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$0	$89,072,487	$89,072,487	$62,350,741	$26,721,746	$89,072,487	$18,095,565	$6,413,921	$24,366,278	$7,906,450	$4,985,794	$496,206
1830-5	Poles, Towers and Fixtures - Secondary	$0	$38,173,923	$38,173,923	$26,721,746	$11,452,177	$38,173,923	$12,955,930	$4,592,192	$8,722,799	$0	$0	$422,748
1835	Overhead Conductors and Devices	$121,193,658	($121,193,658)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$0	$121,193,658	$121,193,658	$84,835,561	$36,358,097	$121,193,658	$24,621,157	$8,726,899	$33,153,205	$10,757,661	$6,783,762	$675,147
1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$146,386,876	($146,386,876)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$0	$103,934,682	$103,934,682	$72,754,278	$31,180,405	$103,934,682	$21,114,901	$7,484,116	$28,431,915	$9,225,682	$5,817,699	$579,000
1840-5	Underground Conduit - Secondary	$0	$42,452,194	$42,452,194	$29,716,536	$12,735,658	$42,452,194	$14,407,941	$5,106,854	$9,700,390	$0	$0	$470,126
1845	Underground Conductors and Devices	$148,255,677	($148,255,677)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$0	$148,255,677	$148,255,677	$103,778,974	$44,476,703	$148,255,677	$30,118,955	$10,675,577	$40,556,172	$13,159,800	$8,298,547	$825,904
1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	$103,916,888	$0	$103,916,888	$67,545,977	$36,370,911	$103,916,888	$23,278,073	$8,250,846	$27,802,743	$4,475,163	$3,014,449	$638,317
1855	Services	$63,681,076	$0	$63,681,076	$0	$63,681,076	$63,681,076	$0	$0	$0	$0	$0	$0
1860	Meters	$50,076,483	$0	$50,076,483	$0	$50,076,483	$50,076,483	$0	$0	$0	$0	$0	$0
1905	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$2,043,503	$0	$2,043,503	$0	$0	$0	$0	$0	$0	$0	$0	$0

Ontario Energy Board

2019 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

Composite allocators

Rate Base

Row	Account	Description	Demand Allocators: Demand Total	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use	Customer Allocators: Customer Total	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use	Total
27	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
29	1805-1	Land Station >50 kV		$115,051	$32,964	$126,745	$35,568	$23,102	$1,236	$1	$554	$0	$6	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
30	1805-2	Land Station <50 kV		$1,868,593	$535,382	$2,058,515	$577,670	$375,203	$20,077	$15	$8,990	$0	$91	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
31	1805	Total	$5,779,764	$1,983,645	$568,346	$2,185,260	$613,238	$398,305	$21,313	$16	$9,544	$0	$97	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$5,779,764
33	1806-1	Land Rights Station >50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
34	1806-2	Land Rights Station <50 kV		$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	1806	Total	$0	$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	1808-1	Buildings and Fixtures > 50 kV		$1,680,952	$481,619	$1,851,802	$519,661	$337,526	$18,061	$14	$8,088	$0	$82	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
38	1808-2	Buildings and Fixtures < 50 KV		$10,325,848	$2,958,519	$11,375,355	$3,192,205	$2,073,375	$110,947	$84	$49,681	$0	$504	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
39	1808	Total	$34,984,324	$12,006,800	$3,440,138	$13,227,157	$3,711,867	$2,410,901	$129,008	$97	$57,769	$0	$586	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$34,984,324
41	1810-1	Leasehold Improvements >50 kV		$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	1810-2	Leasehold Improvements <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
43	1810	Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
45	1815	Transformer Station Equipment - Normally Primary above 50 kV	$98,304,597	$33,738,645	$9,666,655	$37,167,799	$10,430,202	$6,774,538	$362,509	$273	$162,329	$0	$1,648	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$98,304,597
47	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$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	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$113,361,589	$32,900,042	$11,661,326	$44,300,998	$14,374,934	$9,064,808	$902,165	$0	$71,301	$0	$86,016	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$113,361,589
49	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$9,857,530	$2,964,973	$942,631	$3,818,475	$1,224,240	$825,963	$58,732	$64	$22,451	$0	$0	$0	$9,857,530
50	1820	Total	$113,361,589	$32,900,042	$11,661,326	$44,300,998	$14,374,934	$9,064,808	$902,165	$0	$71,301	$0	$86,016	$0	$9,857,530	$2,964,973	$942,631	$3,818,475	$1,224,240	$825,963	$58,732	$64	$22,451	$0	$0	$0	$123,219,119
52	1815 & 1820	Total	$211,666,186	$66,638,686	$21,327,981	$81,468,797	$24,805,136	$15,839,346	$1,264,674	$273	$233,629	$0	$87,664	$0	$9,857,530	$2,964,973	$942,631	$3,818,475	$1,224,240	$825,963	$58,732	$64	$22,451	$0	$0	$0	$221,523,716
54	1825-1	Storage Battery Equipment > 50 kV		$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	1825-2	Storage Battery Equipment <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
56	1825	Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
58	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
59	1830-4	Poles, Towers and Fixtures - Primary		$18,095,565	$6,413,921	$24,366,278	$7,906,450	$4,985,794	$496,206	$0	$39,217	$0	$47,310	$0	$26,721,746	$23,628,150	$1,900,225	$258,453	$5,812	$841	$647,917	$3,301	$276,895	$0	$153	$0	$26,721,746
60	1830-5	Poles, Towers and Fixtures - Secondary		$12,955,930	$4,592,192	$8,722,799	$0	$0	$422,748	$0	$28,078	$0	$0	$0	$11,452,177	$10,319,808	$829,940	$56,441	$0	$0	$123,610	$1,442	$120,936	$0	$0	$0	$11,452,177
61	1830	Total	$89,072,487	$31,051,495	$11,006,113	$33,089,077	$7,906,450	$4,985,794	$918,953	$0	$67,295	$0	$47,310	$0	$38,173,923	$33,947,958	$2,730,165	$314,894	$5,812	$841	$771,527	$4,743	$397,831	$0	$153	$0	$127,246,410
63	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
64	1835-4	Overhead Conductors and Devices - Primary		$24,621,157	$8,726,899	$33,153,205	$10,757,661	$6,783,762	$675,147	$0	$53,359	$0	$64,371	$0	$36,358,097	$32,148,894	$2,585,481	$351,656	$7,907	$1,144	$881,568	$4,491	$376,748	$0	$208	$0	$36,358,097
65	1835-5	Overhead Conductors and Devices - Secondary		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
66	1835	Total	$84,835,561	$24,621,157	$8,726,899	$33,153,205	$10,757,661	$6,783,762	$675,147	$0	$53,359	$0	$64,371	$0	$36,358,097	$32,148,894	$2,585,481	$351,656	$7,907	$1,144	$881,568	$4,491	$376,748	$0	$208	$0	$121,193,658
68	1830 & 1835	Total	$173,908,047	$55,672,652	$19,733,012	$66,242,282	$18,664,111	$11,769,556	$1,594,100	$0	$120,653	$0	$111,681	$0	$74,532,020	$66,096,852	$5,315,646	$666,549	$13,719	$1,986	$1,653,095	$9,234	$774,579	$0	$361	$0	$248,440,068
70	1840-3	Underground Conduit - Bulk Delivery		$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	1840-4	Underground Conduit - Primary		$21,114,901	$7,484,116	$28,431,915	$9,225,682	$5,817,699	$579,000	$0	$45,760	$0	$55,204	$0	$31,180,405	$27,570,627	$2,217,287	$301,577	$6,781	$982	$756,025	$3,852	$323,096	$0	$178	$0	$31,180,405
72	1840-5	Underground Conduit - Secondary		$14,407,941	$5,106,854	$9,700,390	$0	$0	$470,126	$0	$31,225	$0	$0	$0	$12,735,658	$11,476,381	$922,954	$62,766	$0	$0	$137,464	$1,603	$134,490	$0	$0	$0	$12,735,658
73	1840	Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$39,047,007	$3,140,241	$364,343	$6,781	$982	$893,489	$5,455	$457,586	$0	$178	$0	$146,386,876
75	1845-3	Underground Conductors and Devices - Bulk Delivery	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
76	1845-4	Underground Conductors and Devices - Primary	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$39,327,603	$3,162,807	$430,179	$9,673	$1,400	$1,078,418	$5,494	$460,874	$0	$255	$0	$44,476,703
77	1845-5	Underground Conductors and Devices - Secondary	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
78	1845	Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$39,327,603	$3,162,807	$430,179	$9,673	$1,400	$1,078,418	$5,494	$460,874	$0	$255	$0	$148,255,677
80	1840 & 1845	Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$78,374,610	$6,303,049	$794,522	$16,454	$2,382	$1,971,907	$10,949	$918,460	$0	$433	$0	$294,642,554
82	1850	Line Transformers	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$32,200,060	$2,589,596	$312,415	$3,485	$539	$882,971	$4,498	$377,347	$0	$0	$0	$103,916,888
84	1815 - 1850	Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$179,636,495	$15,150,922	$5,591,961	$1,257,898	$830,869	$4,566,706	$24,746	$2,092,837	$0	$794	$0	$868,523,225
86	1855	Services	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$51,381,713	$8,264,448	$2,810,155	$0	$0	$615,448	$7,178	$602,134	$0	$0	$0	$63,681,076
88	1815 - 1855	Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$231,018,208	$23,415,369	$8,402,115	$1,257,898	$830,869	$5,182,154	$31,924	$2,694,971	$0	$794	$0	$932,204,301
90	1860	Meters	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$36,698,022	$7,442,658	$5,221,515	$609,954	$88,283	$0	$0	$0	$0	$16,051	$0	$50,076,483
92	1815-1860	Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$267,716,230	$30,858,028	$13,623,630	$1,867,852	$919,152	$5,182,154	$31,924	$2,694,971	$0	$16,845	$0	$982,280,784
94	1565-1860	Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$267,716,230	$30,858,028	$13,623,630	$1,867,852	$919,152	$5,182,154	$31,924	$2,694,971	$0	$16,845	$0	$1,023,044,872

Row	Account	Description	Demand Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
97–112	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Operating and Maintenance

Allocate all the costs to the O and M expenses before using it as a composite allocator.

Accounts

Row	Account	Description	Demand Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Customer Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
117	5005	Operation Supervision and Engineering	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
118	5010	Load Dispatching	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$1,110,365	$940,185	$95,295	$34,194	$5,119	$3,381	$21,090	$130	$10,968	$0	$3	$0
119	5012	Station Buildings and Fixtures Expense	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
120	5014	Transformer Station Equipment - Operation Labour	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
121	5015	Transformer Station Equipment - Operation Supplies and Expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
122	5016	Distribution Station Equipment - Operation Labour	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
123	5017	Distribution Station Equipment - Operation Supplies and Expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
124	5020	Overhead Distribution Lines and Feeders - Operation Labour	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$59,539	$52,801	$4,246	$532	$11	$2	$1,321	$7	$619	$0	$0	$0
125	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$9,232	$8,187	$658	$83	$2	$0	$205	$1	$96	$0	$0	$0
126	5030	Overhead Subtransmission Feeders - Operation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
127	5035	Overhead Distribution Transformers- Operation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$2,747	$2,432	$196	$24	$0	$0	$67	$0	$28	$0	$0	$0
128	5040	Underground Distribution Lines and Feeders - Operation Labour	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$141,787	$125,717	$10,110	$1,274	$26	$4	$3,163	$18	$1,473	$0	$1	$0
129	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$859,649	$762,219	$61,299	$7,727	$160	$23	$19,177	$106	$8,932	$0	$4	$0
130	5050	Underground Subtransmission Feeders - Operation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
131	5055	Underground Distribution Transformers - Operation	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$13,197	$11,684	$940	$113	$1	$0	$320	$2	$137	$0	$0	$0
132	5065	Meter Expense	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$694,029	$508,612	$103,151	$72,367	$8,454	$1,224	$0	$0	$0	$0	$222	$0
133	5070	Customer Premises - Operation Labour	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
134	5075	Customer Premises - Materials and Expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
135	5085	Miscellaneous Distribution Expense	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$3,550,494	$3,006,326	$304,713	$109,340	$16,370	$10,812	$67,437	$415	$35,071	$0	$10	$0
136	5090	Underground Distribution Lines and Feeders - Rental Paid	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
137	5095	Overhead Distribution Lines and Feeders - Rental Paid	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
138	5096	Other Rent	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
139	5105	Maintenance Supervision and Engineering	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
140	5110	Maintenance of Buildings and Fixtures - Distribution Stations	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
141	5112	Maintenance of Transformer Station Equipment	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
142	5114	Maintenance of Distribution Station Equipment	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
143	5120	Maintenance of Poles, Towers and Fixtures	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$174,839	$155,484	$12,504	$1,442	$27	$4	$3,534	$22	$1,822	$0	$1	$0
144	5125	Maintenance of Overhead Conductors and Devices	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$265,558	$234,814	$18,884	$2,568	$58	$8	$6,439	$33	$2,752	$0	$2	$0
145	5130	Maintenance of Overhead Services	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$579,408	$467,501	$75,195	$25,568	$0	$0	$5,600	$65	$5,479	$0	$0	$0
146	5135	Overhead Distribution Lines and Feeders - Right of Way	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$1,058,645	$938,832	$75,503	$9,468	$195	$28	$23,480	$131	$11,002	$0	$5	$0
147	5145	Maintenance of Underground Conduit	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$20,185	$17,947	$1,443	$167	$3	$0	$411	$3	$210	$0	$0	$0
148	5150	Maintenance of Underground Conductors and Devices	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$0	$312,880	$276,658	$22,249	$3,026	$68	$10	$7,586	$39	$3,242	$0	$2	$0
149	5155	Maintenance of Underground Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$357,793	$288,689	$46,434	$15,789	$0	$0	$3,458	$40	$3,383	$0	$0	$0
150	5160	Maintenance of Line Transformers	$330,390	$113,861	$40,358	$135,993	$21,890	$14,745	$3,122	$0	$247	$0	$176	$0	$177,902	$157,501	$12,667	$1,528	$17	$3	$4,319	$22	$1,846	$0	$0	$0
151	5175	Maintenance of Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,851,577	$1,356,909	$275,192	$193,065	$22,553	$3,264	$0	$0	$0	$0	$594	$0
152	5305	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
153	5310	Meter Reading Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$373,352	$223,244	$17,954	$118,463	$11,691	$1,692	$0	$0	$0	$0	$308	$0
154	5315	Customer Billing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$10,105,665	$8,697,996	$720,520	$612,076	$54,083	$7,809	$10,630	$854	$293	$0	$1,403	$0
155	5320	Collecting	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,154,838	$1,854,680	$153,637	$130,513	$11,532	$1,665	$2,267	$182	$63	$0	$299	$0
156	5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
157	5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
158	5335	Bad Debt Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,991,507	$1,348,250	$420,208	$149,363	$73,685	$0	$0	$0	$0	$0	$0	$0
159	5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
161	O&M DC	Total (not including directly allocated amounts)	$19,829,724	$6,316,184	$2,181,934	$7,632,700	$2,145,571	$1,362,083	$163,815	$7	$15,900	$0	$11,532	$0	$25,865,188	$21,436,666	$2,432,999	$1,488,694	$204,056	$29,930	$180,503	$2,071	$87,416	$0	$2,853	$0
162		Total Directly Allocated Demand + 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
163	O&M	Total Demand and Customer	$45,694,911	$27,752,849	$4,614,933	$9,121,393	$2,349,627	$1,392,013	$344,318	$2,078	$103,316	$0	$14,385	$0												

Accounts

Row	Account	Description	Demand Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Customer Total
167	4705	Power Purchased	$799,288,263	$240,411,956	$76,432,343	$309,617,344	$99,266,325	$66,972,417	$4,762,253	$5,210	$1,820,415	$0	$0	$0	$799,288,263
168	4708	Charges-WMS	$44,988,868	$13,531,866	$4,302,083	$17,427,172	$5,587,320	$3,769,620	$268,049	$293	$102,464	$0	$0	$0	$44,988,868
169	4710	Cost of Power Adjustments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
170	4712	Charges-One-Time	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
171	4714	Charges-NW	$53,487,933	$16,088,236	$5,114,811	$20,719,423	$6,642,848	$4,481,757	$318,687	$349	$121,821	$0	$0	$0	$53,487,933
172	4716	Charges-CN	$30,513,524	$9,177,935	$2,917,871	$11,819,911	$3,789,578	$2,556,730	$181,803	$199	$69,496	$0	$0	$0	$30,513,524
173	4730	Rural Rate Assistance Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
174	4750	Charges-LV	$455,000	$136,856	$43,510	$176,252	$56,508	$38,124	$2,711	$3	$1,036	$0	$0	$0	$455,000
175	5685	Independent Market Operator Fees and Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
176	4751	Charges-Smart Metering Entity	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
177	COP	Cost of Power	$928,733,588	$279,346,850	$88,810,617	$359,760,102	$115,342,580	$77,818,649	$5,533,504	$6,054	$2,115,232	$0	$0	$0	$928,733,588

Acccounts

Row	Account	Description	Demand Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Customer Total
180	5005	Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
181	5010	Load Dispatching	$3,701,218	$1,770,172	$380,476	$1,033,028	$281,465	$179,176	$42,199	$131	$13,117	$0	$1,454	$0	$3,701,218
182	5012	Station Buildings and Fixtures Expense	$345,803	$118,682	$34,004	$130,744	$36,690	$23,831	$1,275	$1	$571	$0	$6	$0	$345,803
183	5014	Transformer Station Equipment - Operation Labour	$107,499	$36,894	$10,571	$40,644	$11,406	$7,408	$396	$0	$178	$0	$2	$0	$107,499
184	5015	Transformer Station Equipment - Operation Supplies and Expenses	$29,675	$10,185	$2,918	$11,220	$3,149	$2,045	$109	$0	$49	$0	$0	$0	$29,675
185	5016	Distribution Station Equipment - Operation Labour	$234,616	$68,091	$24,135	$91,686	$29,751	$18,761	$1,867	$0	$148	$0	$178	$0	$234,616
186	5017	Distribution Station Equipment - Operation Supplies and Expenses	$57,674	$16,738	$5,933	$22,539	$7,313	$4,612	$459	$0	$36	$0	$44	$0	$57,674
187	5020	Overhead Distribution Lines and Feeders - Operation Labour	$198,463	$97,274	$20,010	$53,449	$14,921	$9,404	$2,594	$7	$715	$0	$90	$0	$198,463
188	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$30,773	$15,083	$3,103	$8,288	$2,313	$1,458	$402	$1	$111	$0	$14	$0	$30,773
189	5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
190	5035	Overhead Distribution Transformers- Operation	$7,848	$4,190	$819	$2,123	$338	$228	$115	$0	$32	$0	$3	$0	$7,848
191	5040	Underground Distribution Lines and Feeders - Operation Labour	$472,624	$231,011	$47,431	$127,495	$35,934	$22,647	$6,171	$18	$1,701	$0	$216	$0	$472,624
192	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$2,865,496	$1,400,607	$287,574	$772,998	$217,866	$137,308	$37,413	$106	$10,316	$0	$1,307	$0	$2,865,496
193	5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
194	5055	Underground Distribution Transformers - Operation	$37,705	$20,130	$3,933	$10,201	$1,625	$1,094	$552	$2	$155	$0	$13	$0	$37,705
195	5065	Meter Expense	$694,029	$508,612	$103,151	$72,367	$8,454	$1,224	$0	$0	$0	$0	$222	$0	$694,029
196	5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
197	5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
198	5085	Miscellaneous Distribution Expense	$11,834,982	$5,660,287	$1,216,606	$3,303,200	$900,012	$572,932	$134,934	$419	$41,943	$0	$4,649	$0	$11,834,982
199	5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
200	5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
201	5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
202	5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
203	5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
204	5112	Maintenance of Transformer Station Equipment	$332,735	$114,197	$32,719	$125,803	$35,304	$22,930	$1,227	$1	$549	$0	$6	$0	$332,735
205	5114	Maintenance of Distribution Station Equipment	$714,318	$207,311	$73,481	$279,151	$90,580	$57,120	$5,685	$0	$449	$0	$542	$0	$714,318
206	5120	Maintenance of Poles, Towers and Fixtures	$582,797	$297,702	$62,913	$152,992	$36,239	$22,839	$7,743	$22	$2,130	$0	$217	$0	$582,797
207	5125	Maintenance of Overhead Conductors and Devices	$885,194	$414,646	$82,625	$244,718	$78,631	$49,557	$11,370	$33	$3,141	$0	$472	$0	$885,194
208	5130	Maintenance of Overhead Services	$579,408	$467,501	$75,195	$25,568	$0	$0	$5,600	$65	$5,479	$0	$0	$0	$579,408
209	5135	Overhead Distribution Lines and Feeders - Right of Way	$3,528,815	$1,729,601	$355,788	$950,366	$265,298	$167,202	$46,123	$131	$12,716	$0	$1,591	$0	$3,528,815
210	5145	Maintenance of Underground Conduit	$67,283	$34,274	$7,230	$17,694	$4,243	$2,674	$893	$3	$246	$0	$25	$0	$67,283
211	5150	Maintenance of Underground Conductors and Devices	$1,042,933	$488,535	$97,349	$288,326	$92,643	$58,388	$13,396	$39	$3,701	$0	$556	$0	$1,042,933
212	5155	Maintenance of Underground Services	$357,793	$288,689	$46,434	$15,789	$0	$0	$3,458	$40	$3,383	$0	$0	$0	$357,793
213	5160	Maintenance of Line Transformers	$508,293	$271,362	$53,024	$137,521	$21,907	$14,747	$7,441	$22	$2,092	$0	$176	$0	$508,293
214	5175	Maintenance of Meters	$1,851,577	$1,356,909	$275,192	$193,065	$22,553	$3,264	$0	$0	$0	$0	$594	$0	$1,851,577
215	5305	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
216	5310	Meter Reading Expense	$373,352	$223,244	$17,954	$118,463	$11,691	$1,692	$0	$0	$0	$0	$308	$0	$373,352
217	5315	Customer Billing	$10,105,665	$8,697,996	$720,520	$612,076	$54,083	$7,809	$10,630	$854	$293	$0	$1,403	$0	$10,105,665
218	5320	Collecting	$2,154,838	$1,854,680	$153,637	$130,513	$11,532	$1,665	$2,267	$182	$63	$0	$299	$0	$2,154,838
219	5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
220	5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
221	5335	Bad Debt Expense	$1,991,507	$1,348,250	$420,208	$149,363	$73,685	$0	$0	$0	$0	$0	$0	$0	$1,991,507
222	5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
223	5405	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
224	5410	Community Relations - Sundry	$6,200,713	$3,766,009	$626,238	$1,237,756	$318,840	$188,894	$46,723	$282	$14,020	$0	$1,952	$0	$6,200,713
225	5415	Energy Conservation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
226	5420	Community Safety Program	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
227	5425	Miscellaneous Customer Service and Informational Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
228	5505	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
229	5510	Demonstrating and Selling Expense	$263,222	$159,868	$26,584	$52,543	$13,535	$8,019	$1,983	$12	$595	$0	$83	$0	$263,222
230	5515	Advertising Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
231	5520	Miscellaneous Sales Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
232	5605	Executive Salaries and Expenses	$3,288,826	$1,997,472	$332,153	$656,499	$169,111	$100,188	$24,782	$150	$7,436	$0	$1,035	$0	$3,288,826
233	5610	Management Salaries and Expenses	$9,054,709	$5,499,387	$914,475	$1,807,456	$465,592	$275,835	$68,229	$412	$20,473	$0	$2,851	$0	$9,054,709
234	5615	General Administrative Salaries and Expenses	$2,363,939	$1,435,741	$238,745	$471,878	$121,553	$72,013	$17,813	$107	$5,345	$0	$744	$0	$2,363,939
235	5620	Office Supplies and Expenses	$4,096,828	$2,488,212	$413,757	$817,789	$210,658	$124,802	$30,870	$186	$9,263	$0	$1,290	$0	$4,096,828
236	5625	Administrative Expense Transferred Credit	$774,709	$470,521	$78,241	$154,644	$39,835	$23,600	$5,838	$35	$1,752	$0	$244	$0	$774,709
237	5630	Outside Services Employed	$1,073,407	$651,935	$108,408	$214,268	$55,194	$32,699	$8,088	$49	$2,427	$0	$338	$0	$1,073,407
238	5635	Property Insurance	$729,853	$349,767	$76,153	$203,388	$55,079	$34,949	$7,801	$24	$2,414	$0	$277	$0	$729,853
239	5640	Injuries and Damages	$933,537	$566,985	$94,282	$186,348	$48,002	$28,439	$7,034	$42	$2,111	$0	$294	$0	$933,537
240	5645	Employee Pensions and Benefits	$626,686	$380,618	$63,292	$125,096	$32,224	$19,091	$4,722	$28	$1,417	$0	$197	$0	$626,686
241	5650	Franchise Requirements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
242	5655	Regulatory Expenses	$1,374,285	$834,674	$138,795	$274,328	$70,666	$41,865	$10,355	$62	$3,107	$0	$433	$0	$1,374,285
243	5660	General Advertising Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
244	5665	Miscellaneous General Expenses	$2,730,176	$1,658,175	$275,733	$544,984	$140,385	$83,170	$20,572	$124	$6,173	$0	$859	$0	$2,730,176
245	5670	Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
246	5675	Maintenance of General Plant	$6,130,275	$3,723,228	$619,124	$1,223,695	$315,218	$186,748	$46,193	$279	$13,861	$0	$1,930	$0	$6,130,275
247	5680	Electrical Safety Authority Fees	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
248	6105	Taxes Other Than Income Taxes	$2,100,854	$988,448	$218,868	$595,982	$164,173	$104,087	$21,794	$64	$6,638	$0	$800	$0	$2,100,854
249	6205-1	Sub-Account LEAP Funding	$211,397	$128,392	$21,350	$42,198	$10,870	$6,440	$1,593	$10	$478	$0	$67	$0	$211,397
250	6210	Life Insurance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
251	6215	Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
252	6225	Other Deductions	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
254		**OM&A Expenses**	**$87,648,327**	**$52,852,280**	**$8,861,131**	**$17,730,246**	**$4,580,563**	**$2,722,852**	**$668,709**	**$3,944**	**$200,824**	**$0**	**$27,779**	**$0**	**$87,648,327**

Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)

Demand Allocators

	Demand Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Customer Total
1808	345,803	118,682	34,004	130,744	36,690	23,831	1,275	1	571	-	6	-	-
1815	469,909	161,275	46,208	177,667	49,858	32,383	1,733	1	776	-	8	-	-
1820	1,006,608	292,140	103,548	393,376	127,644	80,492	8,011	-	633	-	764	-	-
1830	407,958	142,218	50,409	151,550	36,212	22,835	4,209	-	308	-	217	-	174,839
1835	619,636	179,832	63,741	242,150	78,574	49,548	4,931	-	390	-	470	-	265,558
1840	47,098	16,327	5,787	17,526	4,240	2,674	482	-	35	-	25	-	20,185
1845	730,053	211,878	75,099	285,300	92,575	58,378	5,810	-	459	-	554	-	312,880
1850	360,000	124,065	43,975	148,180	23,851	16,066	3,402	-	269	-	192	-	193,846
1855	-	-	-	-	-	-	-	-	-	-	-	-	937,201
1860	-	-	-	-	-	-	-	-	-	-	-	-	1,851,577
1815-1855	10,875,340	3,483,949	1,197,074	4,192,694	1,159,988	737,914	88,605	5	9,022	-	6,090	-	4,660,860
1830 & 1835	2,630,636	842,137	298,493	1,002,020	282,324	178,033	24,113	-	1,825	-	1,689	-	1,127,415
1840 & 1845	2,336,684	743,681	263,596	891,492	253,614	159,928	21,243	-	1,612	-	1,518	-	1,001,436
BCP	-	-	-	-	-	-	-	-	-	-	-	-	-
BDHA	-	-	-	-	-	-	-	-	-	-	-	-	1,991,507
Break Out	-	-	-	-	-	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-	-	-	-	-	-
CDMPP	-	-	-	-	-	-	-	-	-	-	-	-	-
CEN	-	-	-	-	-	-	-	-	-	-	-	-	-
CEN EWMP	-	-	-	-	-	-	-	-	-	-	-	-	-
CREV	-	-	-	-	-	-	-	-	-	-	-	-	-
CWCS	-	-	-	-	-	-	-	-	-	-	-	-	-
CWMC	-	-	-	-	-	-	-	-	-	-	-	-	694,029
CWMR	-	-	-	-	-	-	-	-	-	-	-	-	373,352
CWNB	-	-	-	-	-	-	-	-	-	-	-	-	12,260,503
DCP	-	-	-	-	-	-	-	-	-	-	-	-	-
LPHA	-	-	-	-	-	-	-	-	-	-	-	-	-
LTNCP	-	-	-	-	-	-	-	-	-	-	-	-	-
NFA	-	-	-	-	-	-	-	-	-	-	-	-	-
NFA ECC	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M	-	-	-	-	-	-	-	-	-	-	-	-	-
PNCP	-	-	-	-	-	-	-	-	-	-	-	-	-
SNCP	-	-	-	-	-	-	-	-	-	-	-	-	-
TCP	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**19,829,724**	**6,316,184**	**2,181,934**	**7,632,700**	**2,145,571**	**1,362,083**	**163,815**	**7**	**15,900**	**-**	**11,532**	**-**	**25,865,188**

Customer Allocators

	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Total
1808	-	-	-	-	-	-	-	-	-	-	-	-
1815	-	-	-	-	-	-	-	-	-	-	-	-
1820	-	-	-	-	-	-	-	-	-	-	-	-
1830	155,484	12,504	1,442	27	4	3,534	22	1,822	-	1	-	-
1835	234,814	18,884	2,568	58	8	6,439	33	2,752	-	2	-	-
1840	17,947	1,443	167	3	0	411	3	210	-	0	-	-
1845	276,658	22,249	3,026	68	10	7,586	39	3,242	-	2	-	-
1850	171,617	13,802	1,665	19	3	4,706	24	2,011	-	-	-	-
1855	756,190	121,629	41,357	-	-	9,058	106	8,862	-	-	-	-
1860	1,356,909	275,192	193,065	22,553	3,264	-	-	-	-	594	-	-
1815-1855	3,946,511	400,007	143,534	21,489	14,194	88,527	545	46,038	-	14	-	-
1830 & 1835	999,820	80,408	10,083	208	30	25,006	140	11,717	-	5	-	-
1840 & 1845	887,936	71,410	9,001	186	27	22,340	124	10,406	-	5	-	-
BCP	-	-	-	-	-	-	-	-	-	-	-	-
BDHA	1,348,250	420,208	149,363	73,685	-	-	-	-	-	-	-	-
Break Out	-	-	-	-	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-	-	-	-	-
CDMPP	-	-	-	-	-	-	-	-	-	-	-	-
CEN	-	-	-	-	-	-	-	-	-	-	-	-
CEN EWMP	-	-	-	-	-	-	-	-	-	-	-	-
CREV	-	-	-	-	-	-	-	-	-	-	-	-
CWCS	-	-	-	-	-	-	-	-	-	-	-	-
CWMC	508,612	103,151	72,367	8,454	1,224	-	-	-	-	222	-	-
CWMR	223,244	17,954	118,463	11,691	1,692	-	-	-	-	308	-	-
CWNB	10,552,675	874,158	742,589	65,616	9,474	12,897	1,037	356	-	1,702	-	-
DCP	-	-	-	-	-	-	-	-	-	-	-	-
LPHA	-	-	-	-	-	-	-	-	-	-	-	-
LTNCP	-	-	-	-	-	-	-	-	-	-	-	-
NFA	-	-	-	-	-	-	-	-	-	-	-	-
NFA ECC	-	-	-	-	-	-	-	-	-	-	-	-
O&M	-	-	-	-	-	-	-	-	-	-	-	-
PNCP	-	-	-	-	-	-	-	-	-	-	-	-
SNCP	-	-	-	-	-	-	-	-	-	-	-	-
TCP	-	-	-	-	-	-	-	-	-	-	-	-
Total	**21,436,666**	**2,432,999**	**1,488,694**	**204,056**	**29,930**	**180,503**	**2,071**	**87,416**	**-**	**2,853**	**-**	**-**

Grouping of OM&A (lines 168 - 240)

Demand Allocators

	Demand Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Customer Total
1808	345,803	118,682	34,004	130,744	36,690	23,831	1,275	1	571	-	6	-	345,803
1815	469,909	161,275	46,208	177,667	49,858	32,383	1,733	1	776	-	8	-	469,909
1820	1,006,608	292,140	103,548	393,376	127,644	80,492	8,011	-	633	-	764	-	1,006,608
1830	582,797	297,702	62,913	152,992	36,239	22,839	7,743	22	2,130	-	217	-	582,797
1835	885,194	414,646	82,625	244,718	78,631	49,557	11,370	33	3,141	-	472	-	885,194
1840	67,283	34,274	7,230	17,694	4,243	2,674	893	3	246	-	25	-	67,283
1845	1,042,933	488,535	97,349	288,326	92,643	58,388	13,396	39	3,701	-	556	-	1,042,933
1850	553,846	295,682	57,776	149,845	23,870	16,069	8,108	24	2,280	-	192	-	553,846
1855	937,201	756,190	121,629	41,357	-	-	9,058	106	8,862	-	-	-	937,201
1860	1,851,577	1,356,909	275,192	193,065	22,553	3,264	-	-	-	-	594	-	1,851,577
1815-1855	15,536,199	7,430,459	1,597,081	4,336,228	1,181,477	752,108	177,133	550	55,060	-	6,103	-	15,536,199
1830 & 1835	3,758,051	1,841,957	378,901	1,012,102	282,532	178,063	49,119	140	13,542	-	1,695	-	3,758,051
1840 & 1845	3,338,119	1,631,618	335,005	900,494	253,800	159,955	43,583	124	12,017	-	1,522	-	3,338,119
BCP	-	-	-	-	-	-	-	-	-	-	-	-	-
BDHA	1,991,507	1,348,250	420,208	149,363	73,685	-	-	-	-	-	-	-	1,991,507
Break Out	-	-	-	-	-	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-	-	-	-	-	-
CDMPP	-	-	-	-	-	-	-	-	-	-	-	-	-
CEN	-	-	-	-	-	-	-	-	-	-	-	-	-
CEN EWMP	-	-	-	-	-	-	-	-	-	-	-	-	-
CREV	-	-	-	-	-	-	-	-	-	-	-	-	-
CWCS	-	-	-	-	-	-	-	-	-	-	-	-	-
CWMC	694,029	508,612	103,151	72,367	8,454	1,224	-	-	-	-	222	-	694,029
CWMR	373,352	223,244	17,954	118,463	11,691	1,692	-	-	-	-	308	-	373,352
CWNB	12,260,503	10,552,675	874,158	742,589	65,616	9,474	12,897	1,037	356	-	1,702	-	12,260,503
DCP	-	-	-	-	-	-	-	-	-	-	-	-	-
LPHA	-	-	-	-	-	-	-	-	-	-	-	-	-
LTNCP	-	-	-	-	-	-	-	-	-	-	-	-	-
NFA	2,100,854	988,448	218,868	595,982	164,173	104,087	21,794	64	6,638	-	800	-	2,100,854
NFA ECC	729,853	349,767	76,153	203,388	55,079	34,949	7,801	24	2,414	-	277	-	729,853
O&M	39,122,710	23,761,216	3,951,177	7,809,483	2,011,685	1,191,803	294,796	1,779	88,456	-	12,316	-	39,122,710
PNCP	-	-	-	-	-	-	-	-	-	-	-	-	-
SNCP	-	-	-	-	-	-	-	-	-	-	-	-	-
TCP	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**87,648,327**	**52,852,280**	**8,861,131**	**17,730,246**	**4,580,563**	**2,722,852**	**668,709**	**3,944**	**200,824**	**-**	**27,779**	**-**	**87,648,327**

Customer Allocators

	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Total
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	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Ontario Energy Board

2019 Cost Allocation Model

Sheet O7 Amortization Output Worksheet -

Categorization and Allocation of Contributed Capital

Contributed Capital - 1995

Row	Account	Description	Contributed Capital	Demand	Customer	Total	Demand Allocation 1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use	Sub-total
18–57	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
58		Sub - Total	($105,850,817)	($62,737,982)	($43,112,835)	($105,850,817)	($20,475,472)	($7,256,543)	($24,663,474)	($5,899,381)	($3,785,954)	($574,343)	($0)	($44,410)	$0	($38,404)	$0	($62,737,982)
59		General Plant																
60	1905	Land	$0															
61	1906	Land Rights	$0															
62	1908	Buildings and Fixtures	$0															
63	1910	Leasehold Improvements	$0															
64	1915	Office Furniture and Equipment	$0															
65	1920	Computer Equipment - Hardware	$0															
66	1925	Computer Software	$0															
67	1930	Transportation Equipment	$0															
68	1935	Stores Equipment	$0															
69	1940	Tools, Shop and Garage Equipment	$0															
70	1945	Measurement and Testing Equipment	$0															
71	1950	Power Operated Equipment	$0															
72	1955	Communication Equipment	$0															
73	1960	Miscellaneous Equipment	$0															
74	1970	Load Management Controls - Customer Premises	$0															
75	1975	Load Management Controls - Utility Premises	$0															
76	1980	System Supervisory Equipment	($41,993)															
77	1990	Other Tangible Property	$0															
78	2005	Property Under Capital Leases	$0															
79	2010	Electric Plant Purchased or Sold	$0															
80		Sub - Total	($41,993)															
82		TOTAL - 1995	($105,892,810)	($62,737,982)	($43,112,835)	($105,850,817)	($20,475,472)	($7,256,543)	($24,663,474)	($5,899,381)	($3,785,954)	($574,343)	($0)	($44,410)	$0	($38,404)	$0	($62,737,982)

Row	Customer Allocation 1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use	Sub-total
58 Sub - Total	($36,969,537)	($3,911,317)	($974,877)	($27,193)	($5,982)	($798,527)	($5,004)	($419,815)	$0	($583)	$0	($43,112,835)
82 TOTAL - 1995	($36,969,537)	($3,911,317)	($974,877)	($27,193)	($5,982)	($798,527)	($5,004)	($419,815)	$0	($583)	$0	($43,112,835)

Row	A & G Allocation 1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use	Sub-total
60–75	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
76	($20,124)	($4,382)	($11,702)	($3,169)	($2,011)	($449)	($1)	($139)	$0	($16)	$0	($41,993)
77	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
78	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
79	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
80 Sub - Total	($20,124)	($4,382)	($11,702)	($3,169)	($2,011)	($449)	($1)	($139)	$0	($16)	$0	($41,993)
82 TOTAL - 1995	($20,124)	($4,382)	($11,702)	($3,169)	($2,011)	($449)	($1)	($139)	$0	($16)	$0	($41,993)

Accumulated Depreciation - 2105 Capital Contribution

Row	Account	Description	Accumulated Depreciation	Demand	Customer	Total	Demand Allocation 1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use	Sub-total
88	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
89	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
90	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
91	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
92	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
93	1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
94	1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
95	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
96	1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
97	1808-2	Buildings and Fixtures < 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
98	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
99	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
100	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
101–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

TOTAL - 2105 CC

Accumulated Depreciation - 2105 Fixed Assets Only

[illegible]

TOTAL - 2105 FA

Accumulated Depreciation - 2120

[illegible]

TOTAL - 2120

Categorization and Allocation of Amortization Expense - Property, Plant and Equipment - 5705

[illegible]

	A	B	C	D	E	F	G	H	I	J	L	M	N
332	1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
333	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
334	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
335	1840-4	Underground Conduit - Primary	$3,041,330	$2,128,931	$912,399	$3,041,330	$617,863	$219,000	$831,973	$269,961	$170,237	$16,943	$0
336	1840-5	Underground Conduit - Secondary	$1,242,233	$869,563	$372,670	$1,242,233	$421,604	$149,436	$283,852	$0	$0	$13,757	$0
337	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
338	1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
339	1845-4	Underground Conductors and Devices - Primary	$5,072,750	$3,550,925	$1,521,825	$5,072,750	$1,030,557	$365,278	$1,387,679	$450,279	$283,945	$28,259	$0
340	1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
341	1850	Line Transformers	$3,326,839	$2,162,445	$1,164,394	$3,326,839	$745,234	$264,146	$890,089	$143,270	$96,506	$20,435	$0
342	1855	Services	$1,719,774	$0	$1,719,774	$1,719,774	$0	$0	$0	$0	$0	$0	$0
343	1860	Meters	$4,755,517	$0	$4,755,517	$4,755,517	$0	$0	$0	$0	$0	$0	$0
344		**Sub - Total**	**$33,694,534**	**$21,014,164**	**$12,680,370**	**$33,694,534**	**$6,735,347**	**$2,290,967**	**$8,105,515**	**$2,252,777**	**$1,435,051**	**$164,929**	**$11**
345													
346	**General Plant**												
347	1905	Land	$0										
348	1906	Land Rights	$54,023										
349	1908	Buildings and Fixtures	$1,714,509										
350	1910	Leasehold Improvements	$0										
351	1915	Office Furniture and Equipment	$137,970										
352	1920	Computer Equipment - Hardware	$1,477,173										
353	1925	Computer Software	$9,854,403										
354	1930	Transportation Equipment	$1,499,427										
355	1935	Stores Equipment	$85,302										
356	1940	Tools, Shop and Garage Equipment	$485,401										
357	1945	Measurement and Testing Equipment	$23,408										
358	1950	Power Operated Equipment	$0										
359	1955	Communication Equipment	$434,225										
360	1960	Miscellaneous Equipment	$618,190										
361	1970	Load Management Controls - Customer Premises	$0										
362	1975	Load Management Controls - Utility Premises	$0										
363	1980	System Supervisory Equipment	$707,609										
364	1990	Other Tangible Property	($2,628,598)										
365	2005	Property Under Capital Leases	$0										
366	2010	Electric Plant Purchased or Sold	$0										
367		**Sub - Total**	**$14,463,041**				$0	$0	$0	$0	$0	$0	$0
369		**TOTAL - 5705**	$48,157,576	$21,014,164	$12,680,370	$33,694,534	$6,735,347	$2,290,967	$8,105,515	$2,252,777	$1,435,051	$164,929	$11

Categorization and Allocation of Amortization of Limited Term Electric Plant - 5710

Account	Description	Depreciation	Demand	Customer	Total
1905 – 2010 (General Plant)	Sub - Total	$0			
	TOTAL - 5710	$0	$0	$0	$0

Categorization and Allocation of Accumulated Amortization of Electric Utility Plant - Intangibles - 5715

Account	Description	Depreciation	Demand	Customer	Total
	Sub - Total	$0			
	TOTAL - 5715	$0	$0	$0	$0

Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720

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	30%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	30%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	30%
1835	Overhead Conductors and Devices	DNCP	CCA	30%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	30%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	30%
1840	Underground Conduit	DNCP	CCA	30%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	30%
1840-5	Underground Conduit - Secondary	SNCP	CCS	30%
1845	Underground Conductors and Devices	DNCP	CCA	30%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	30%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	30%
1850	Line Transformers	LTNCP	CCLT	35%
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			
4751	Charges - Smart Metering Entity		CCS	100%
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	30%
5010	Load Dispatching	1815-1855 D	1815-1855 C	30%
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	30%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	30%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers- Operation	1850 D	1850 C	35%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	30%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	30%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	35%
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	30%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	30%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	30%
	Maintenance			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	30%
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	30%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	30%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	30%
5145	Maintenance of Underground Conduit	1840 D	1840 C	30%

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

Ontario Energy Board

2019 Cost Allocation Model

EB-2018-0044 (Year 2019)

Sheet E2 Allocator Worksheet -

Details:
The worksheet below details how allocators are derived.

Row	Explanation	ID and Factors	Total	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use
16														
17	Demand Allocators													
18														
19	1 cp													
20	Transformation CP	TCP1	100.00%	34.49%	11.72%	38.75%	8.81%	6.09%	0.00%	0.00%	0.14%	0.00%	0.00%	0.00%
21	Bulk Delivery (SubTransmission) CP	BCP1	100.00%	34.49%	11.72%	38.75%	8.81%	6.09%	0.00%	0.00%	0.14%	0.00%	0.00%	0.00%
22	Distribution CP (Total System)	DCP1	100.00%	34.49%	11.72%	38.75%	8.81%	6.09%	0.00%	0.00%	0.14%	0.00%	0.00%	0.00%
23														
24	4 cp													
25	Transformation CP	TCP4	100.00%	36.20%	9.62%	37.46%	9.86%	6.35%	0.35%	0.00%	0.15%	0.00%	0.00%	0.00%
26	Bulk Delivery (SubTransmission) CP	BCP4	100.00%	36.20%	9.62%	37.46%	9.86%	6.35%	0.35%	0.00%	0.15%	0.00%	0.00%	0.00%
27	Distribution CP (Total System)	DCP4	100.00%	36.20%	9.62%	37.46%	9.86%	6.35%	0.35%	0.00%	0.15%	0.00%	0.00%	0.00%
28														
29	12 cp													
30	Transformation CP	TCP12	100.00%	34.32%	9.83%	37.81%	10.61%	6.89%	0.37%	0.00%	0.17%	0.00%	0.00%	0.00%
31	Bulk Delivery (SubTransmission) CP	BCP12	100.00%	34.32%	9.83%	37.81%	10.61%	6.89%	0.37%	0.00%	0.17%	0.00%	0.00%	0.00%
32	Distribution CP (Total System)	DCP12	100.00%	34.32%	9.83%	37.81%	10.61%	6.89%	0.37%	0.00%	0.17%	0.00%	0.00%	0.00%
33														
34	NON CO_INCIDENT PEAK													
35	1 NCP													
36	Distribution NCP (Total System)	DNCP1	100.00%	28.60%	10.61%	38.93%	12.72%	8.04%	0.95%	0.00%	0.06%	0.00%	0.09%	0.00%
37	Primary NCP	PNCP1	100.00%	28.64%	10.62%	38.99%	12.74%	8.06%	0.81%	0.00%	0.06%	0.00%	0.09%	0.00%
38	Line Transformer NCP	LTNCP1	100.00%	34.30%	12.72%	40.62%	6.71%	4.53%	0.97%	0.00%	0.08%	0.00%	0.06%	0.00%
39	Secondary NCP	SNCP1	100.00%	47.91%	17.77%	32.61%	0.00%	0.00%	1.59%	0.00%	0.11%	0.00%	0.00%	0.00%
40														
41	4 NCP													
42	Distribution NCP (Total System)	DNCP4	100.00%	28.98%	10.27%	39.02%	12.66%	7.98%	0.95%	0.00%	0.06%	0.00%	0.08%	0.00%
43	Primary NCP	PNCP4	100.00%	29.02%	10.29%	39.08%	12.68%	8.00%	0.80%	0.00%	0.06%	0.00%	0.08%	0.00%
44	Line Transformer NCP	LTNCP4	100.00%	34.46%	12.22%	41.16%	6.63%	4.46%	0.95%	0.00%	0.07%	0.00%	0.05%	0.00%
45	Secondary NCP	SNCP4	100.00%	48.48%	17.19%	32.64%	0.00%	0.00%	1.58%	0.00%	0.11%	0.00%	0.00%	0.00%
46														
47	12 NCP													
48	Distribution NCP (Total System)	DNCP12	100.00%	28.53%	10.18%	39.96%	12.55%	7.85%	0.82%	0.00%	0.06%	0.00%	0.06%	0.00%
49	Primary NCP	PNCP12	100.00%	28.57%	10.20%	40.02%	12.57%	7.86%	0.65%	0.00%	0.06%	0.00%	0.06%	0.00%
50	Line Transformer NCP	LTNCP12	100.00%	34.19%	12.21%	41.67%	6.62%	4.42%	0.78%	0.00%	0.08%	0.00%	0.04%	0.00%
51	Secondary NCP	SNCP12	100.00%	47.89%	17.09%	33.54%	0.00%	0.00%	1.37%	0.00%	0.11%	0.00%	0.00%	0.00%
52														
53	Demand Allocators - Composite													
54														
55	DEMAND 1815-1855	1815-1855 D	100.00%	32.04%	11.01%	38.55%	10.67%	6.79%	0.81%	0.00%	0.08%	0.00%	0.06%	0.00%
56	DEMAND 1808	1808 D	100.00%	34.32%	9.83%	37.81%	10.61%	6.89%	0.37%	0.00%	0.17%	0.00%	0.00%	0.00%
57	DEMAND 1815	1815 D	100.00%	34.32%	9.83%	37.81%	10.61%	6.89%	0.37%	0.00%	0.17%	0.00%	0.00%	0.00%
58	DEMAND 1820	1820 D	100.00%	29.02%	10.29%	39.08%	12.68%	8.00%	0.80%	0.00%	0.06%	0.00%	0.08%	0.00%
59	DEMAND 1815 & 1820	1815 & 1820 D	100.00%	31.48%	10.08%	38.49%	11.72%	7.48%	0.60%	0.00%	0.11%	0.00%	0.04%	0.00%
60	DEMAND 1830	1830 D	100.00%	34.86%	12.36%	37.15%	8.88%	5.60%	1.03%	0.00%	0.08%	0.00%	0.05%	0.00%
61	DEMAND 1835	1835 D	100.00%	29.02%	10.29%	39.08%	12.68%	8.00%	0.80%	0.00%	0.06%	0.00%	0.08%	0.00%
62	DEMAND 1830 & 1835	1830 & 1835 D	100.00%	32.01%	11.35%	38.09%	10.73%	6.77%	0.92%	0.00%	0.07%	0.00%	0.06%	0.00%
63	DEMAND 1840	1840 D	100.00%	34.67%	12.29%	37.21%	9.00%	5.68%	1.02%	0.00%	0.08%	0.00%	0.05%	0.00%
64	DEMAND 1845	1845 D	100.00%	29.02%	10.29%	39.08%	12.68%	8.00%	0.80%	0.00%	0.06%	0.00%	0.08%	0.00%
65	DEMAND 1840 & 1845	1840 & 1845 D	100.00%	31.83%	11.28%	38.15%	10.85%	6.84%	0.91%	0.00%	0.07%	0.00%	0.06%	0.00%
66	DEMAND 1850	1850 D	100.00%	34.46%	12.22%	41.16%	6.63%	4.46%	0.95%	0.00%	0.07%	0.00%	0.05%	0.00%
67	DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	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%	0.00%	0.00%	0.00%	0.00%	0.00%
69														
70	CUSTOMER ALLOCATORS													
71														
72	Billing Data													
73	kWh	CEN	100.00%	30.08%	9.56%	38.74%	12.42%	8.38%	0.60%	0.00%	0.23%	0.00%	0.00%	0.00%
74	kW	CDEM	100.00%	0.00%	0.00%	67.87%	19.64%	11.20%	1.24%	0.00%	0.00%	0.00%	0.05%	0.00%
75	kWh - Excl WMP	CEN EWMP	100.00%	30.08%	9.56%	38.74%	12.42%	8.38%	0.60%	0.00%	0.23%	0.00%	0.00%	0.00%
76														
77	Dollar Billed	CREV	100.00%	55.19%	12.45%	21.37%	6.57%	3.51%	0.55%	0.00%	0.35%	0.00%	0.01%	0.00%
78	Bad Debt 3 Year Historical Average	BDHA	100.00%	67.70%	21.10%	7.50%	3.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
79	Late Payment 3 Year Historical Average	LPHA	100.00%	74.45%	13.51%	10.58%	1.37%	0.01%	0.02%	0.01%	0.04%	0.00%	0.00%	0.00%
80														
81	Number of Bills	CNB	100.00%	91.59%	7.37%	1.00%	0.02%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%
82	Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.25%	0.59%	49.16%	0.00%	0.00%	0.00%
83	Embedded Distributor	ED	100.00%	0.00%	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%	0.00%	0.00%
85														
86	Total Number of Customer	CCA	100.00%	89.65%	7.21%	0.98%	0.02%	0.00%	1.07%	0.01%	1.05%	0.00%	0.00%	0.00%
87	Subtransmission Customer Base	CCB	100.00%	89.65%	7.21%	0.98%	0.02%	0.00%	1.07%	0.01%	1.05%	0.00%	0.00%	0.00%
88	Primary Feeder Customer Base	CCP	100.00%	88.42%	7.11%	0.97%	0.02%	0.00%	2.42%	0.01%	1.04%	0.00%	0.00%	0.00%
89	Line Transformer Customer Base	CCLT	100.00%	88.53%	7.12%	0.86%	0.01%	0.00%	2.43%	0.01%	1.04%	0.00%	0.00%	0.00%
90	Secondary Feeder Customer Base	CCS	100.00%	90.11%	7.25%	0.49%	0.00%	0.00%	1.08%	0.01%	1.06%	0.00%	0.00%	0.00%
91														
92	Weighted - Services	CWCS	100.00%	80.69%	12.98%	4.41%	0.00%	0.00%	0.97%	0.01%	0.95%	0.00%	0.00%	0.00%
93	Weighted Meter -Capital	CWMC	100.00%	73.28%	14.86%	10.43%	1.22%	0.18%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%
94	Weighted Meter Reading	CWMR	100.00%	59.79%	4.81%	31.73%	3.13%	0.45%	0.00%	0.00%	0.00%	0.00%	0.08%	0.00%
95	Weighted Bills	CWNB	100.00%	86.07%	7.13%	6.06%	0.54%	0.08%	0.11%	0.01%	0.00%	0.00%	0.01%	0.00%
96														
97	CUSTOMER ALLOCATORS - Composite													
98														
99	CUSTOMER 1815-1855	1815-1855 C	100.00%	84.67%	8.58%	3.08%	0.46%	0.30%	1.90%	0.01%	0.99%	0.00%	0.00%	0.00%
100	CUSTOMER 1808	1808 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	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%	0.00%	0.00%	0.00%	0.00%	0.00%

	A	B	C	D	E	F	G	I	J	K	L	N	O	P	X	Y
102	CUSTOMER 1820	**1820 C**	**100.00%**	**30.08%**	**9.56%**	**38.74%**	**12.42%**	**8.38%**	**0.60%**	**0.00%**	**0.23%**	**0.00%**	**0.00%**	**0.00%**		
103	CUSTOMER 1815 & 1820	**1815 & 1820 C**	**100.00%**	**30.08%**	**9.56%**	**38.74%**	**12.42%**	**8.38%**	**0.60%**	**0.00%**	**0.23%**	**0.00%**	**0.00%**	**0.00%**		
104	CUSTOMER 1830	**1830 C**	**100.00%**	**88.93%**	**7.15%**	**0.82%**	**0.02%**	**0.00%**	**2.02%**	**0.01%**	**1.04%**	**0.00%**	**0.00%**	**0.00%**		
105	CUSTOMER 1835	**1835 C**	**100.00%**	**88.42%**	**7.11%**	**0.97%**	**0.02%**	**0.00%**	**2.42%**	**0.01%**	**1.04%**	**0.00%**	**0.00%**	**0.00%**		
106	CUSTOMER 1830 & 1835	**1830 & 1835 C**	**100.00%**	**88.68%**	**7.13%**	**0.89%**	**0.02%**	**0.00%**	**2.22%**	**0.01%**	**1.04%**	**0.00%**	**0.00%**	**0.00%**		
107	CUSTOMER 1840	**1840 C**	**100.00%**	**88.91%**	**7.15%**	**0.83%**	**0.02%**	**0.00%**	**2.03%**	**0.01%**	**1.04%**	**0.00%**	**0.00%**	**0.00%**		
108	CUSTOMER 1845	**1845 C**	**100.00%**	**88.42%**	**7.11%**	**0.97%**	**0.02%**	**0.00%**	**2.42%**	**0.01%**	**1.04%**	**0.00%**	**0.00%**	**0.00%**		
109	CUSTOMER 1840 & 1845	**1840 & 1845 C**	**100.00%**	**88.67%**	**7.13%**	**0.90%**	**0.02%**	**0.00%**	**2.23%**	**0.01%**	**1.04%**	**0.00%**	**0.00%**	**0.00%**		
110	CUSTOMER 1850	**1850 C**	**100.00%**	**88.53%**	**7.12%**	**0.86%**	**0.01%**	**0.00%**	**2.43%**	**0.01%**	**1.04%**	**0.00%**	**0.00%**	**0.00%**		
111	CUSTOMER 1855	**1855 C**	**100.00%**	**80.69%**	**12.98%**	**4.41%**	**0.00%**	**0.00%**	**0.97%**	**0.01%**	**0.95%**	**0.00%**	**0.00%**	**0.00%**		
112	CUSTOMER 1860	**1860 C**	**100.00%**	**73.28%**	**14.86%**	**10.43%**	**1.22%**	**0.18%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.03%**	**0.00%**		
113																
114	**Composite Allocators**															
115	Net Fixed Assets	**NFA**	**100.00%**	**47.05%**	**10.42%**	**28.37%**	**7.81%**	**4.95%**	**1.04%**	**0.00%**	**0.32%**	**0.00%**	**0.04%**	**0.00%**		
116	Net Fixed Assets Excluding Capital Contribution	**NFA ECC**	**100.00%**	**47.92%**	**10.43%**	**27.87%**	**7.55%**	**4.79%**	**1.07%**	**0.00%**	**0.33%**	**0.00%**	**0.04%**	**0.00%**		
117	5005-5340	**O&M**	**100.00%**	**60.74%**	**10.10%**	**19.96%**	**5.14%**	**3.05%**	**0.75%**	**0.00%**	**0.23%**	**0.00%**	**0.03%**	**0.00%**		
118	Account Setup	**Acct**	**100.00%**	**60.74%**	**10.10%**	**19.96%**	**5.14%**	**3.05%**	**0.75%**	**0.00%**	**0.23%**	**0.00%**	**0.03%**	**0.00%**		
119	Access to Poles	**POLE**	**100.00%**	**48.26%**	**9.82%**	**27.18%**	**7.99%**	**5.04%**	**1.30%**	**0.00%**	**0.36%**	**0.00%**	**0.05%**	**0.00%**		
120	5005-6225	**OM&A**	**100.00%**	**60.30%**	**10.11%**	**20.23%**	**5.23%**	**3.11%**	**0.76%**	**0.00%**	**0.23%**	**0.00%**	**0.03%**	**0.00%**		
121																
122	Standard Supply Admin Charge Revenue	**SSSA**	**100.00%**	**91.51%**	**7.49%**	**0.94%**	**0.02%**	**0.00%**	**0.00%**	**0.00%**	**0.02%**	**0.00%**	**0.00%**	**0.00%**		
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Ontario Energy Board

2019 Cost Allocation Model

EB-2018-0044 (Year 2019)

Sheet E3 Demand Allocator Worksheet -

Instructions:
Input sheet for Demand Allocators.

PLCC WATTS
400

		1	2	3	4	6	7	8	9	11	12	13
Customer Classes	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
CCA	344,673	308,990	24,850	3,380	76	11	3,701	43	3,621	0	2	0
CCB	344,673	308,990	24,850	3,380	76	11	3,701	43	3,621	0	2	0
CCP	349,445	308,990	24,850	3,380	76	11	8,473	43	3,621	0	2	0
CCLT	349,013	308,990	24,850	2,998	33	5	8,473	43	3,621	0	0	0
CCS	342,894	308,990	24,850	1,690	0	0	3,701	43	3,621	0	0	0
PLCC-CCA	137,869	123,596	9,940	1,352	30	4	1,480	17	1,448	0	1	0
PLCC-CCB	137,869	123,596	9,940	1,352	30	4	1,480	17	1,448	0	1	0
PLCC-CCP	139,778	123,596	9,940	1,352	30	4	3,389	17	1,448	0	1	0
PLCC-CCLT	139,605	123,596	9,940	1,199	13	2	3,389	17	1,448	0	0	0
PLCC-CCS	137,158	123,596	9,940	676	0	0	1,480	17	1,448	0	0	0
1NCP												
DNCP1	1,443,767	497,026	148,474	509,727	166,142	105,046	13,908	11	2,282	0	1,152	0
PNCP1	1,443,767	497,026	148,474	509,727	166,142	105,046	13,908	11	2,282	0	1,152	0
LTNCP1	1,228,317	497,026	148,474	443,462	73,102	49,372	13,908	11	2,282	0	680	0
SNCP1	916,565	497,026	148,474	254,864	0	0	13,908	11	2,282	0	0	0
PLCC - 1NCP												
DNCP1A	1,305,904	373,430	138,534	508,375	166,111	105,042	12,428	0	833	0	1,151	0
PNCP1A	1,303,995	373,430	138,534	508,375	166,111	105,042	10,519	0	833	0	1,151	0
LTNCP1A	1,088,718	373,430	138,534	442,263	73,089	49,370	10,519	0	833	0	680	0
SNCP1A	779,413	373,430	138,534	254,188	0	0	12,428	0	833	0	0	0
4 NCP												
DNCP4	5,610,179	1,960,323	559,357	1,979,344	640,631	403,922	53,755	42	8,971	0	3,836	0
PNCP4	5,610,179	1,960,323	559,357	1,979,344	640,631	403,922	53,755	42	8,971	0	3,836	0
LTNCP4	4,812,109	1,960,323	559,357	1,755,678	281,877	189,844	53,755	42	8,971	0	2,263	0
SNCP4	3,572,120	1,960,323	559,357	989,672	0	0	53,755	42	8,971	0	0	0
PLCC - 4NCP												
DNCP4A	5,058,729	1,465,939	519,598	1,973,936	640,509	403,904	47,833	0	3,177	0	3,833	0
PNCP4A	5,051,094	1,465,939	519,598	1,973,936	640,509	403,904	40,198	0	3,177	0	3,833	0
LTNCP4A	4,253,715	1,465,939	519,598	1,750,881	281,824	189,835	40,198	0	3,177	0	2,263	0
SNCP4A	3,023,516	1,465,939	519,598	986,968	0	0	47,833	0	3,177	0	0	0
12NCP												
DNCP12	15,515,671	5,437,392	1,530,723	5,554,762	1,739,561	1,088,415	130,983	103	26,075	0	7,657	0
PNCP12	15,515,671	5,437,392	1,530,723	5,554,762	1,739,561	1,088,415	130,983	103	26,075	0	7,657	0
LTNCP12	13,239,399	5,437,392	1,530,723	4,832,643	765,407	511,556	130,983	103	26,075	0	4,517	0
SNCP12	9,902,658	5,437,392	1,530,723	2,777,381	0	0	130,983	103	26,075	0	0	0
PLCC - 12NCP												
DNCP12A	13,861,343	3,954,242	1,411,445	5,538,539	1,739,196	1,088,363	113,218	0	8,694	0	7,647	0
PNCP12A	13,838,438	3,954,242	1,411,445	5,538,539	1,739,196	1,088,363	90,313	0	8,694	0	7,647	0
LTNCP12A	11,564,241	3,954,242	1,411,445	4,818,253	765,246	511,531	90,313	0	8,694	0	4,517	0
SNCP12A	8,256,869	3,954,242	1,411,445	2,769,270	0	0	113,218	0	8,694	0	0	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	TCP12		
1805-2	Land Station <50 kV		dp	DCP	DCP12		
1806	Land Rights		dp	DDCP			
1806-1	Land Rights Station >50 kV		dp	TCP	TCP12		
1806-2	Land Rights Station <50 kV		dp	DCP	DCP12		
1808	Buildings and Fixtures		dp	DDCP			
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP12		
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP12		
1810	Leasehold Improvements		dp	DDCP			
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP12		
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP12		
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP12		
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP12		
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP12		
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4		
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN	
1825	Storage Battery Equipment		dp	DDCP			
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP12		
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP12		
1830	Poles, Towers and Fixtures		dp	DDNCP			
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP12		
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x
1835	Overhead Conductors and Devices		dp	DDNCP			
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP12		

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

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
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			CCS	
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 D	1830 & 1835 C	x
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C	
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB	
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			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

2019 Cost Allocation Model

EB-2018-0044 (Year 2019)

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	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1565	Conservation and Demand Management Expenditures and Recoveries	$0		$0		$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	$0		$0		$0	$0	$0	$0	$0	$0
1805	Land		$0	$0		$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV		$335,226	$335,226		$0	$335,226	$335,226	$0	$335,226	$0
1805-2	Land Station <50 kV		$5,444,538	$5,444,538		$0	$5,444,538	$5,444,538	$0	$5,444,538	$0
1806	Land Rights		$0	$0		$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures		$0	$0		$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV		$4,897,805	$4,897,805		$0	$4,897,805	$4,897,805	$0	$4,897,805	$0
1808-2	Buildings and Fixtures < 50 KV		$30,086,518	$30,086,518		$0	$30,086,518	$30,086,518	$0	$30,086,518	$0
1810	Leasehold Improvements		$0	$0		$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		$98,304,597	$98,304,597		$0	$98,304,597	$98,304,597	$0	$98,304,597	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		$0	$0		$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		$113,361,589	$113,361,589		$0	$113,361,589	$113,361,589	$0	$113,361,589	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		$9,857,530	$9,857,530		$0	$9,857,530	$9,857,530	$0	$9,857,530	$0
1825	Storage Battery Equipment		$0	$0		$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures		$0	$0		$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		$0	$0		$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary		$89,072,487	$89,072,487		$0	$89,072,487	$89,072,487	$0	$89,072,487	$0
1830-5	Poles, Towers and Fixtures - Secondary		$38,173,923	$38,173,923		$0	$38,173,923	$38,173,923	$0	$38,173,923	$0
1835	Overhead Conductors and Devices		$0	$0		$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		$0	$0		$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary		$121,193,658	$121,193,658		$0	$121,193,658	$121,193,658	$0	$121,193,658	$0
1835-5	Overhead Conductors and Devices - Secondary		$0	$0		$0	$0	$0	$0	$0	$0
1840	Underground Conduit		$0	$0		$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery		$0	$0		$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary		$103,934,682	$103,934,682		$0	$103,934,682	$103,934,682	$0	$103,934,682	$0
1840-5	Underground Conduit - Secondary		$42,452,194	$42,452,194		$0	$42,452,194	$42,452,194	$0	$42,452,194	$0
1845	Underground Conductors and Devices		$0	$0		$0	$0	$0	$0	$0	$0

1845-3	Underground Conductors and Devices - Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary		$148,255,677	$148,255,677	$0	$148,255,677	$148,255,677	$0	$148,255,677	$0
1845-5	Underground Conductors and Devices - Secondary		$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers		$103,916,888	$103,916,888	$0	$103,916,888	$103,916,888	$0	$103,916,888	$0
1855	Services		$63,681,076	$63,681,076	$0	$63,681,076	$63,681,076	$0	$63,681,076	$0
1860	Meters		$50,076,483	$50,076,483	$0	$50,076,483	$50,076,483	$0	$50,076,483	$0
1905	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0	$2,043,503	$2,043,503	$0	$2,043,503	$2,043,503	$0	$2,043,503	$0
1908	Buildings and Fixtures	$0	$34,184,079	$34,184,079	$0	$34,184,079	$34,184,079	$0	$34,184,079	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$0	$1,762,097	$1,762,097	$0	$1,762,097	$1,762,097	$0	$1,762,097	$0
1920	Computer Equipment - Hardware	$0	$11,684,981	$11,684,981	$0	$11,684,981	$11,684,981	$0	$11,684,981	$0
1925	Computer Software	$0	$75,275,918	$75,275,918	$0	$75,275,918	$75,275,918	$0	$75,275,918	$0
1930	Transportation Equipment	$0	$16,911,315	$16,911,315	$0	$16,911,315	$16,911,315	$0	$16,911,315	$0
1935	Stores Equipment	$0	$1,171,606	$1,171,606	$0	$1,171,606	$1,171,606	$0	$1,171,606	$0
1940	Tools, Shop and Garage Equipment	$0	$5,603,338	$5,603,338	$0	$5,603,338	$5,603,338	$0	$5,603,338	$0
1945	Measurement and Testing Equipment	$0	$229,450	$229,450	$0	$229,450	$229,450	$0	$229,450	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0	$7,385,663	$7,385,663	$0	$7,385,663	$7,385,663	$0	$7,385,663	$0
1960	Miscellaneous Equipment	$0	$6,477,713	$6,477,713	$0	$6,477,713	$6,477,713	$0	$6,477,713	$0
1970	Load Management Controls - Customer Premises	$0	$134,245	$134,245	$0	$134,245	$134,245	$0	$134,245	$0
1975	Load Management Controls - Utility Premises	$0	$17,974	$17,974	$0	$17,974	$17,974	$0	$17,974	$0
1980	System Supervisory Equipment	$0	$8,559,612	$8,559,612	$0	$8,559,612	$8,559,612	$0	$8,559,612	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	($105,892,810)	$0	($105,892,810)	$0	($105,892,810)	($105,892,810)	$0	($105,892,810)	$0
2005	Property Under Capital Leases	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($229,229,732)		($229,229,732)	$0	($229,229,732)	($229,229,732)	$0	($229,229,732)	$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0		$0	$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income	($33,625,578)		($33,625,578)	$0	($33,625,578)	($33,625,578)	$0	($33,625,578)	$0
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4080	Distribution Services Revenue	$0		$0	$0	$0	$0	$0	$0	$0
4082	Retail Services Revenues	($177,267)		($177,267)	$0	($177,267)	($177,267)	$0	($177,267)	$0
4084	Service Transaction Requests (STR) Revenues	($6,192)		($6,192)	$0	($6,192)	($6,192)	$0	($6,192)	$0
4086	SSS Admin Charge	($925,018)		($925,018)	$0	($925,018)	($925,018)	$0	($925,018)	$0
4090	Electric Services Incidental to Energy Sales	($383,388)		($383,388)	$0	($383,388)	($383,388)	$0	($383,388)	$0
4205	Interdepartmental Rents	$0		$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	$0		$0	$0	$0	$0	$0	$0	$0
4215	Other Utility Operating Income	$0		$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	$0		$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	($720,000)		($720,000)	$0	($720,000)	($720,000)	$0	($720,000)	$0
4235	Miscellaneous Service Revenues	$0		$0	$0	$0	$0	$0	$0	$0
4240	Provision for Rate Refunds	$0		$0	$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	$0		$0	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	$0		$0	$0	$0	$0	$0	$0	$0
4310	Regulatory Credits	$0		$0	$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	($1,895,241)		($1,895,241)	$0	($1,895,241)	($1,895,241)	$0	($1,895,241)	$0
4320	Expenses of Electric Plant Leased to Others	$0		$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	($5,624,863)		($5,624,863)	$0	($5,624,863)	($5,624,863)	$0	($5,624,863)	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$4,167,588		$4,167,588	$0	$4,167,588	$4,167,588	$0	$4,167,588	$0
4335	Profits and Losses from Financial Instrument Hedges	$0		$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0		$0	$0	$0	$0	$0	$0	$0
4345	Gains from Disposition of Future Use Utility Plant	$0		$0	$0	$0	$0	$0	$0	$0

4350	Losses from Disposition of Future Use Utility Plant	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	$0	$0	$0	$0	$0	$0	$0	$0
4360	Loss on Disposition of Utility and Other Property	($198,000)	($198,000)	$0	($198,000)	($198,000)	$0	($198,000)	$0
4365	Gains from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0
4375	Revenues from Non-Utility Operations	$0	$0	$0	$0	$0	$0	$0	$0
4380	Expenses of Non-Utility Operations	$0	$0	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	$0	$0	$0	$0	$0	$0	$0	$0
4395	Rate-Payer Benefit Including Interest	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	$0	$0	$0	$0	$0	$0	$0	$0
4415	Equity in Earnings of Subsidiary Companies	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	$799,288,263	$799,288,263	$0	$799,288,263	$799,288,263	$0	$799,288,263	$0
4708	Charges-WMS	$44,988,868	$44,988,868	$0	$44,988,868	$44,988,868	$0	$44,988,868	$0
4710	Cost of Power Adjustments	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	$53,487,933	$53,487,933	$0	$53,487,933	$53,487,933	$0	$53,487,933	$0
4715	System Control and Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	$30,513,524	$30,513,524	$0	$30,513,524	$30,513,524	$0	$30,513,524	$0
4730	Rural Rate Assistance Expense	$0	$0	$0	$0	$0	$0	$0	$0
4750	Charges-LV	$455,000	$455,000	$0	$455,000	$455,000	$0	$455,000	$0
4751	Charges - Smart Metering Entity	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0
5010	Load Dispatching	$3,701,218	$3,701,218	$0	$3,701,218	$3,701,218	$0	$3,701,218	$0
5012	Station Buildings and Fixtures Expense	$345,803	$345,803	$0	$345,803	$345,803	$0	$345,803	$0
5014	Transformer Station Equipment - Operation Labour	$107,499	$107,499	$0	$107,499	$107,499	$0	$107,499	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$29,675	$29,675	$0	$29,675	$29,675	$0	$29,675	$0
5016	Distribution Station Equipment - Operation Labour	$234,616	$234,616	$0	$234,616	$234,616	$0	$234,616	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$57,674	$57,674	$0	$57,674	$57,674	$0	$57,674	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$198,463	$198,463	$0	$198,463	$198,463	$0	$198,463	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$30,773	$30,773	$0	$30,773	$30,773	$0	$30,773	$0
5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	$7,848	$7,848	$0	$7,848	$7,848	$0	$7,848	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$472,624	$472,624	$0	$472,624	$472,624	$0	$472,624	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$2,865,496	$2,865,496	$0	$2,865,496	$2,865,496	$0	$2,865,496	$0
5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$37,705	$37,705	$0	$37,705	$37,705	$0	$37,705	$0
5065	Meter Expense	$694,029	$694,029	$0	$694,029	$694,029	$0	$694,029	$0
5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	$11,834,982	$11,834,982	$0	$11,834,982	$11,834,982	$0	$11,834,982	$0
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0

5112	Maintenance of Transformer Station Equipment	$332,735	$332,735	$0	$332,735	$332,735	$0	$332,735	$0
5114	Maintenance of Distribution Station Equipment	$714,318	$714,318	$0	$714,318	$714,318	$0	$714,318	$0
5120	Maintenance of Poles, Towers and Fixtures	$582,797	$582,797	$0	$582,797	$582,797	$0	$582,797	$0
5125	Maintenance of Overhead Conductors and Devices	$885,194	$885,194	$0	$885,194	$885,194	$0	$885,194	$0
5130	Maintenance of Overhead Services	$579,408	$579,408	$0	$579,408	$579,408	$0	$579,408	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	$3,528,815	$3,528,815	$0	$3,528,815	$3,528,815	$0	$3,528,815	$0
5145	Maintenance of Underground Conduit	$67,283	$67,283	$0	$67,283	$67,283	$0	$67,283	$0
5150	Maintenance of Underground Conductors and Devices	$1,042,933	$1,042,933	$0	$1,042,933	$1,042,933	$0	$1,042,933	$0
5155	Maintenance of Underground Services	$357,793	$357,793	$0	$357,793	$357,793	$0	$357,793	$0
5160	Maintenance of Line Transformers	$508,293	$508,293	$0	$508,293	$508,293	$0	$508,293	$0
5175	Maintenance of Meters	$1,851,577	$1,851,577	$0	$1,851,577	$1,851,577	$0	$1,851,577	$0
5305	Supervision	$0	$0	$0	$0	$0	$0	$0	$0
5310	Meter Reading Expense	$373,352	$373,352	$0	$373,352	$373,352	$0	$373,352	$0
5315	Customer Billing	$10,105,665	$10,105,665	$0	$10,105,665	$10,105,665	$0	$10,105,665	$0
5320	Collecting	$2,154,838	$2,154,838	$0	$2,154,838	$2,154,838	$0	$2,154,838	$0
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	$1,991,507	$1,991,507	$0	$1,991,507	$1,991,507	$0	$1,991,507	$0
5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0	$0	$0
5405	Supervision	$0	$0	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	$6,200,713	$6,200,713	$0	$6,200,713	$6,200,713	$0	$6,200,713	$0
5415	Energy Conservation	$0	$0	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	$0	$0	$0	$0	$0	$0	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	$0	$0	$0	$0	$0	$0	$0	$0
5505	Supervision	$0	$0	$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	$263,222	$263,222	$0	$263,222	$263,222	$0	$263,222	$0
5515	Advertising Expense	$0	$0	$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expense	$0	$0	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	$3,288,826	$3,288,826	$0	$3,288,826	$3,288,826	$0	$3,288,826	$0
5610	Management Salaries and Expenses	$9,054,709	$9,054,709	$0	$9,054,709	$9,054,709	$0	$9,054,709	$0
5615	General Administrative Salaries and Expenses	$2,363,939	$2,363,939	$0	$2,363,939	$2,363,939	$0	$2,363,939	$0
5620	Office Supplies and Expenses	$4,096,828	$4,096,828	$0	$4,096,828	$4,096,828	$0	$4,096,828	$0
5625	Administrative Expense Transferred Credit	$774,709	$774,709	$0	$774,709	$774,709	$0	$774,709	$0
5630	Outside Services Employed	$1,073,407	$1,073,407	$0	$1,073,407	$1,073,407	$0	$1,073,407	$0
5635	Property Insurance	$729,853	$729,853	$0	$729,853	$729,853	$0	$729,853	$0
5640	Injuries and Damages	$933,537	$933,537	$0	$933,537	$933,537	$0	$933,537	$0
5645	Employee Pensions and Benefits	$626,686	$626,686	$0	$626,686	$626,686	$0	$626,686	$0
5650	Franchise Requirements	$0	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	$1,374,285	$1,374,285	$0	$1,374,285	$1,374,285	$0	$1,374,285	$0
5660	General Advertising Expenses	$0	$0	$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	$2,730,176	$2,730,176	$0	$2,730,176	$2,730,176	$0	$2,730,176	$0
5670	Rent	$0	$0	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	$6,130,275	$6,130,275	$0	$6,130,275	$6,130,275	$0	$6,130,275	$0
5680	Electrical Safety Authority Fees	$0	$0	$0	$0	$0	$0	$0	$0
5685	Independent Market Operator Fees and Penalties	$0	$0	$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	$48,157,576	$48,157,576	$0	$48,157,576	$48,157,576	$0	$48,157,576	$0
5710	Amortization of Limited Term Electric Plant	$0	$0	$0	$0	$0	$0	$0	$0
5715	Amortization of Intangibles and Other Electric Plant	$0	$0	$0	$0	$0	$0	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0	$0	$0	$0	$0	$0	$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0	$0	$0	$0	$0	$0	$0	$0
5735	Amortization of Deferred Development Costs	$0	$0	$0	$0	$0	$0	$0	$0
5740	Amortization of Deferred Charges	$0	$0	$0	$0	$0	$0	$0	$0
6005	Interest on Long Term Debt	$20,436,713	$20,436,713	$0	$20,436,713	$20,436,713	$0	$20,436,713	$0
6105	Taxes Other Than Income Taxes	$2,100,854	$2,100,854	$0	$2,100,854	$2,100,854	$0	$2,100,854	$0

6110	Income Taxes	$6,913,608		$6,913,608		$0	$6,913,608	$6,913,608	$0	$6,913,608	$0
6205-1	Sub-account LEAP funding	$211,397		$211,397		$0	$211,397	$211,397	$0	$211,397	$0
6210	Life Insurance	$0		$0		$0	$0	$0	$0	$0	$0
6215	Penalties	$0		$0		$0	$0	$0	$0	$0	$0
6225	Other Deductions	$0		$0		$0	$0	$0	$0	$0	$0
	Total	**$717,379,311**	**$1,194,486,367**	**$1,911,865,678**		**$0**	**$1,911,865,678**	**$1,911,865,678**	**$0**	**$1,911,865,678**	**$0**
					Control	**$1,911,865,678**					

Grouping by Allocator	**Adjusted TB**	**Excluded from COSS**	**Excluded**	**Included**	**Balance in O5**	**Difference**	**Balance in O4 Summary**	**Difference**
1808	$ 345,803	$ -	$ -	$ 345,803	$ 345,803	$ -	$ 345,803	$ -
1815	$ 469,909	$ -	$ -	$ 469,909	$ 469,909	$ -	$ 469,909	$ -
1820	$ 1,006,608	$ -	$ -	$ 1,006,608	$ 1,006,608	$ -	$ 1,006,608	$ -
1830	$ 582,797	$ -	$ -	$ 582,797	$ 582,797	$ -	$ 582,797	$ -
1835	$ 885,194	$ -	$ -	$ 885,194	$ 885,194	$ -	$ 885,194	$ -
1840	$ 67,283	$ -	$ -	$ 67,283	$ 67,283	$ -	$ 67,283	$ -
1845	$ 1,042,933	$ -	$ -	$ 1,042,933	$ 1,042,933	$ -	$ 1,042,933	$ -
1850	$ 553,846	$ -	$ -	$ 553,846	$ 553,846	$ -	$ 553,846	$ -
1855	$ 937,201	$ -	$ -	$ 937,201	$ 937,201	$ -	$ 937,201	$ -
1860	$ 1,851,577	$ -	$ -	$ 1,851,577	$ 1,851,577	$ -	$ 1,851,577	$ -
1815-1855	$ 15,536,199	$ -	$ -	$ 15,536,199	$ 15,536,199	$ -	$ 15,536,199	$ -
1830 & 1835	$ 3,758,051	$ -	$ -	$ 3,758,051	$ 3,758,051	$ -	$ 3,758,051	$ -
1840 & 1845	$ 3,338,119	$ -	$ -	$ 3,338,119	$ 3,338,119	$ -	$ 3,338,119	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 1,991,507	$ -	$ -	$ 1,991,507	$ 1,991,507	$ -	$ 1,991,507	$ -
Break Out	$ (286,964,966)	$ -	$ -	$ (286,964,966)	$ (286,964,966)	$ -	$ (286,964,966)	$ 0
CCA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ 93,858,986	$ -	$ -	$ 93,858,986	$ 93,858,986	$ -	$ 93,858,986	$ -
CEN EWMP	$ 844,277,131	$ -	$ -	$ 844,277,131	$ 844,277,131	$ -	$ 844,277,131	$ -
CREV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWCS	$ 63,681,076	$ -	$ -	$ 63,681,076	$ 63,681,076	$ -	$ 63,681,076	$ -
CWMC	$ 50,770,512	$ -	$ -	$ 50,770,512	$ 50,770,512	$ -	$ 50,770,512	$ -
CWMR	$ 373,352	$ -	$ -	$ 373,352	$ 373,352	$ -	$ 373,352	$ -
CWNB	$ 11,693,656	$ -	$ -	$ 11,693,656	$ 11,693,656	$ -	$ 11,693,656	$ -
DCP	$ 35,531,056	$ -	$ -	$ 35,531,056	$ 35,531,056	$ -	$ 35,531,056	$ -
LPHA	$ (720,000)	$ -	$ -	$ (720,000)	$ (720,000)	$ -	$ (720,000)	$ -
LTNCP	$ 103,916,888	$ -	$ -	$ 103,916,888	$ 103,916,888	$ -	$ 103,916,888	$ -
NFA	$ (7,724,920)	$ -	$ -	$ (7,724,920)	$ (7,724,920)	$ -	$ (7,724,920)	$ -
NFA ECC	$ 172,171,348	$ -	$ -	$ 172,171,348	$ 172,171,348	$ -	$ 172,171,348	$ -
O&M	$ 39,122,710	$ -	$ -	$ 39,122,710	$ 39,122,710	$ -	$ 39,122,710	$ -
PNCP	$ 575,818,094	$ -	$ -	$ 575,818,094	$ 575,818,094	$ -	$ 575,818,094	$ -
SNCP	$ 80,626,117	$ -	$ -	$ 80,626,117	$ 80,626,117	$ -	$ 80,626,117	$ -
TCP	$ 103,537,629	$ -	$ -	$ 103,537,629	$ 103,537,629	$ -	$ 103,537,629	$ -
Total	**$ 1,912,335,696**	**$ -**	**$ -**	**$ 1,912,335,696**	**$ 1,912,335,696**	**$ -**	**$ 1,912,335,696**	**$ 0**

Ontario Energy Board

2019 Cost Allocation Model

Sheet E5 Reconciliation Worksheet -

If you have completed the Cost Allocation filing model and prepared to submit your findings to the Ontario Energy Board, please note that you have two saving options. The 2014 Filing Requirements request that a copy of Option 1 be filed in live Excel format.

OPTION #1 - Detailed

Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"
Step 2: Print and submit sheets 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 COS filing.)

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

Ontario Energy Board

Tariff Schedule and Bill Impacts Model (2019 Cost of Service Filers)

Quick Link

Ontario Energy Board's 2019 Electricity Distribution Rates Webpage

Version 1.0

Utility Name	Hydro Ottawa Limited
Assigned EB Number	EB-2018-0044 (Year 2019)
Name of Contact and Title	Gregory Van Dusen Director, Regulatory Affairs
Phone Number	613-738-5499 ext. 7472
Email Address	RegulatoryAffairs@HydroOttawa.com
We are applying for rates effective	January-01-19
Rate-Setting Method	**Custom IR**
Please indicate in which Rate Year the Group 1 accounts were last cleared[1]	**2016**
Please indicate the last Cost of Service Re-Basing Year	**2016**

Legend

Pale green cells represent input cells.

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used e: separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a de or one unit of a semi-detached, duplex, triple or quadruplex house, with a residential zoning. Separately metered d within a town house complex or apartment building also qualify as residential customers. Class B consumers are c accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done o for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless requirec Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by th Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the M RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embeddec market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	$
Distribution Volumetric Rate	$/kWh
Low Voltage Service Rate	$/kWh
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 - Applicable only for Non-RPP Customers	$/kWh
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	$/kWh
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018 - Applicable only for Non-Wholesale Market Participants	$/kWh
Retail Transmission Rate - Network Service Rate	$/kWh
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh
Rural or Remote Rate Protection Charge (RRRP)	$/kWh
Standard Supply Service - Administrative Charge (if applicable)	$

Ontario Energy Board

Tariff Schedule and Bill Impacts M

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts taking electricity at 750 volts or less whose monthly average p is less than, or is forecast to be less than 50 kW. Class B consumers are defined in accordance with O. Reg. 429/ servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done o for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by th Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the M RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to by a distributor and that are not subject to Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	$
Distribution Volumetric Rate	$/kWh
Low Voltage Service Rate	$/kWh
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 - Applicable only for Non-RPP Customers	$/kWh
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	$/kWh
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018 - Applicable only for Non-Wholesale Market Participants	$/kWh
Retail Transmission Rate - Network Service Rate	$/kWh
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh
Rural or Remote Rate Protection Charge (RRRP)	$/kWh
Standard Supply Service - Administrative Charge (if applicable)	$

Ontario Energy Board

Tariff Schedule and Bill Impacts M

GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater tl forecast to be equal to or greater than, 50 kW but less than 1,500 kW. Class A and Class B consumers are define accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Cod the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done o for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless requirec Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by th Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the M RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embeddec market participant.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not a WMP, customers that transitioned between Class A and Class B during the variance account accumulation period customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded th the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied fo period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B custo

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$
Distribution Volumetric Rate	$/kW
Low Voltage Service Rate	$/kW
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 - Applicable only for Non-RPP Customers	$/kWh
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	$/kW
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018 - Applicable only for Non-Wholesale Market Participants	$/kW
Retail Transmission Rate - Network Service Rate	$/kW
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh
Rural or Remote Rate Protection Charge (RRRP)	$/kWh
Standard Supply Service - Administrative Charge (if applicable)	$

ge 5 of 64

Ontario Energy Board

Tariff Schedule and Bill Impacts M

GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater tl
forecast to be equal to or greater than, 1,500 kW but less than 5,000 kW. Class A and Class B consumers are def
accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Cod
the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app
administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done o
for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless requirec
Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Ontario Energ
as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the
Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the M
RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embeddec
market participant.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not a
WMP, customers that transitioned between Class A and Class B during the variance account accumulation period
customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded th
the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied fo
period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B custo

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to
by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$
Distribution Volumetric Rate	$/kW
Low Voltage Service Rate	$/kW
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 - Applicable only for Non-RPP Customers	$/kWh
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	$/kW
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018 - Applicable only for Non-Wholesale Market Participants	$/kW
Retail Transmission Rate - Network Service Rate	$/kW
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh
Rural or Remote Rate Protection Charge (RRRP)	$/kWh
Standard Supply Service - Administrative Charge (if applicable)	$

Ontario Energy Board

Tariff Schedule and Bill Impacts M

LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is fore
equal to or greater than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/0
servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Cod
the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app
administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done o
for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless require
Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by th
as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the
Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the M
RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedde
market participant.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not a
WMP, customers that transitioned between Class A and Class B during the variance account accumulation period
customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded th
the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied fo
period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B cust

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to
by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$
Distribution Volumetric Rate	$/kW
Low Voltage Service Rate	$/kW
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 - Applicable only for Non-RPP Customers	$/kWh
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	$/kW
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018 - Applicable only for Non-Wholesale Market Participants	$/kW
Retail Transmission Rate - Network Service Rate	$/kW
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh
Rural or Remote Rate Protection Charge (RRRP)	$/kWh
Standard Supply Service - Administrative Charge (if applicable)	$

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Ontario Energy Board

Tariff Schedule and Bill Impacts M

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cab packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed man information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B are defined in accordance with O. Reg. 429/04. Qualification for this classification is at the discretion of Hydro Otta defined in its Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done o for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by th Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the M RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$
Distribution Volumetric Rate	$/kWh
Low Voltage Service Rate	$/kWh
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	$/kWh
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018 - Applicable only for Non-Wholesale Market Participants	$/kWh
Retail Transmission Rate - Network Service Rate	$/kWh
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh
Rural or Remote Rate Protection Charge (RRRP)	$/kWh
Standard Supply Service - Administrative Charge (if applicable)	$

Ontario Energy Board

Tariff Schedule and Bill Impacts M

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW a the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of S

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Cod the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done o for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless require Distributor’s Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by th Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to by a distributor and that are not subject to Ontario Energy Board approval, such asthe Global Adjustment and the

MONTHLY RATES AND CHARGES - Delivery Component - Approved on an Interim Basis

Service Charge	$
General Service 50 TO 1,4999 kW customer	$/kW
General Service 1,500 TO 4,999 kW customer	$/kW
General Service Large User kW customer	$/kW

Page 9 of 64

Ontario Energy Board

Tariff Schedule and Bill Impacts M

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consu defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Cod the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done o for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless require Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by th Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the M RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedde market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$
Distribution Volumetric Rate	$/kW
Low Voltage Service Rate	$/kW
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	$/kW
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018 - Applicable only for Non-Wholesale Market Participants	$/kW
Retail Transmission Rate - Network Service Rate	$/kW
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh
Rural or Remote Rate Protection Charge (RRRP)	$/kWh
Standard Supply Service - Administrative Charge (if applicable)	$

Ontario Energy Board

Tariff Schedule and Bill Impacts M

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of T and private roadway lighting controlled by photocells. The consumption for these customers is based on the calcul connected load times the required lighting times established in the approved OEB street lighting load shape templ consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done o for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by th Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the M RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded market participant.

It should be noted that this schedule does not list any charges, assessements or credits that are required by law to by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$
Distribution Volumetric Rate	$/kW
Low Voltage Service Rate	$/kW
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 - Applicable only for Non-RPP Customers	$/kWh
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	$/kW
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018 - Applicable only for Non-Wholesale Market Participants	$/kW
Retail Transmission Rate - Network Service Rate	$/kW
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh
Rural or Remote Rate Protection Charge (RRRP)	$/kWh
Standard Supply Service - Administrative Charge (if applicable)	$

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Ontario Energy Board

Tariff Schedule and Bill Impacts M

MICROFIT AND MICRO-NET-METERING SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System (microFIT program and connected to the distributor's distribution system. Further servicing details are available in distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Cod the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done o for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless require Distributor’s Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by th Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessements or credits that are required by law t by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$

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Ontario Energy Board

Tariff Schedule and Bill Impacts M

FIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System (program and connected to the distributor's distribution system. Further servicing details are available in the distrib Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Cod the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done o for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless require Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by th Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessements or credits that are required by law to by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$

Ontario Energy Board

Tariff Schedule and Bill Impacts M

HCI, RESOP, OTHER ENERGY RESOURCE SERVICE CLASSIFICATI

This classification applies to an electricity generation facility contracted under the Independent Electricity System (HCI, RESOP and Other Energy Resource programs and connected to the distributor's distribution system. Furthe details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Cod the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done o for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless requirec Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by th Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessements or credits that are required by law to by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	$/kW
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%

SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Cod the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electric made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessements or credits that are required by law to by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the

Customer Administration

Account certificate	$
Duplicate invoices for previous billing	$
Special billing service per hour (min 1 hour, 15 min incremental billing thereafter)	$
Credit reference/credit check (plus credit agency costs)	$
Unprocessed payment charge (plus bank charges)	$
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$
Disconnect/reconnect at meter - regular hours (under account administration - new account)	$
Disconnect/reconnect at meter - after regular hours (under account administration - new account)	$
Interval meter - field reading	$
High bill investigation - if billing is correct	$

Non-Payment of Account

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Ontario Energy Board

Tariff Schedule and Bill Impacts M

Late payment - per month	%
Late payment - per annum	%
Collection of account charge - no disconnection	$
Disconnect/reconnect at meter - during regular hours	$
Disconnect/reconnect at meter - after regular hours	$
Disconnect/reconnect at pole - during regular hours	$
Disconnect/reconnect at pole - after regular hours	$

Other

Temporary service - install & remove - overhead - no transformer	$
Temporary service - install & remove - underground - no transformer	$
Temporary service - install & remove - overhead - with transformer	$
Specific charge for access to the power poles - $/pole/year (with the exception of wireless attachments)	$
Dry core transformer distribution charge	Per
Energy resource facility administration charge - without account set up (one time)	$
Energy resource facility administration charge - with account set up (one time)	$

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code the Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the ad of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done o for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by th Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	$
Monthly fixed charge, per retailer	$
Monthly variable charge, per customer, per retailer	$/cust.
Distributor-consolidated billing monthly charge, per customer, per retailer	$/cust.
Retailer-consolidated billing monthly credit, per customer, per retailer	$/cust.
Service Transaction Requests (STR)	
Request fee, per request, applied to the requesting party	$
Processing fee, per request, applied to the requesting party	$
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party	
Up to twice a year	$
More than twice a year, per request (plus incremental delivery costs)	$

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be impl the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW
Total Loss Factor - Secondary Metered Customer > 5,000 kW
Total Loss Factor - Primary Metered Customer < 5,000 kW
Total Loss Factor - Primary Metered Customer > 5,000 kW

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Ontario Energy Board

Tariff Schedule and Bill Impacts Model
(2019 Cost of Service Filers)

Update the following rates if an OEB Decision has been issued at the time of completing this application

Regulatory Charges		Proposed
Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Time-of-Use RPP Prices

As of		May 1, 2018
Off-Peak	$/kWh	0.0650
Mid-Peak	$/kWh	0.0940
On-Peak	$/kWh	0.1320

Debt Retirement Charge (DRC)

Debt Retirement Charge (DRC)	$/kWh	0.0000

Smart Meter Entity Charge (SME)

Smart Meter Entity Charge (SME)	$	0.57

Ontario Energy Board

Tariff Schedule and Bill Impacts Model

(2019 Cost of Service Filers)

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2018-0044 (Year 2019)

RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triple or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	24.29
Smart Metering Entity Charge - effective until December 31, 2022	$	0.57
Distribution Volumetric Rate	$/kWh	0.0054
Low Voltage Service Rate	$/kWh	0.00006
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019	$/kWh	(0.0004)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019	$/kWh	(0.0011)
Rate Rider for Disposition of Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until December 31, 2019	$/kWh	0.0008
Retail Transmission Rate - Network Service Rate	$/kWh	0.0073
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0053

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0004
Rural or Remote Rate Protection Charge (RRRP)	$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

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Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2018-0044 (Year 2019)

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	19.07
Smart Metering Entity Charge - effective until December 31, 2022	$	0.57
Distribution Volumetric Rate	$/kWh	0.0246
Low Voltage Service Rate	$/kWh	0.00006
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019	$/kWh	(0.0004)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019	$/kWh	(0.0011)
Rate Rider for Disposition of Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until December 31, 2019	$/kWh	0.0008
Retail Transmission Rate - Network Service Rate	$/kWh	0.0068
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0051

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0004
Rural or Remote Rate Protection Charge (RRRP)	$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2018-0044 (Year 2019)

GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,500 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor’s Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor’s Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	200.00
Distribution Volumetric Rate	$/kW	4.7680
Low Voltage Service Rate	$/kW	0.02417
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019	$/kW	(0.1465)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019	$/kW	(0.4420)
Rate Rider for Disposition of Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until December 31, 2019	$/kWh	0.0008
Retail Transmission Rate - Network Service Rate	$/kW	2.7861
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0775

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0004
Rural or Remote Rate Protection Charge (RRRP)	$/kWh	0.0003

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TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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Standard Supply Service - Administrative Charge (if applicable)	$	0.25

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GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 1,500 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor’s Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor’s Licence or a Code or Order of the Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	4,193.93
Distribution Volumetric Rate	$/kW	4.3608
Low Voltage Service Rate	$/kW	0.02583
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019	$/kW	(0.1604)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019	$/kW	(0.4909)
Rate Rider for Disposition of Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until December 31, 2019	$/kWh	0.0008
Retail Transmission Rate - Network Service Rate	$/kW	2.8928
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.2203

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0004
Rural or Remote Rate Protection Charge (RRRP)	$/kWh	0.0003

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TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

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Standard Supply Service - Administrative Charge (if applicable)	$	0.25

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TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2018-0044 (Year 2019)

LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	15,231.32
Distribution Volumetric Rate	$/kW	4.1440
Low Voltage Service Rate	$/kW	0.02909
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019	$/kW	(0.1857)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019	$/kW	(0.5809)
Rate Rider for Disposition of Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until December 31, 2019	$/kWh	0.0008
Retail Transmission Rate - Network Service Rate	$/kW	3.2068
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5004

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0004
Rural or Remote Rate Protection Charge (RRRP)	$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

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TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2018-0044 (Year 2019)

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor’s Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	5.00
Distribution Volumetric Rate	$/kWh	0.0240
Low Voltage Service Rate	$/kWh	0.00006
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019	$/kWh	(0.0003)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019	$/kWh	(0.0011)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0068
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0051

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0004
Rural or Remote Rate Protection Charge (RRRP)	$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

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TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2018-0044 (Year 2019)

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor’s Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such asthe Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component - Approved on an Interim Basis

Service Charge	$	142.75
General Service 50 TO 1,4999 kW customer	$/kW	1.9052
General Service 1,500 TO 4,999 kW customer	$/kW	1.7474
General Service Large User kW customer	$/kW	1.9392

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SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	3.28
Distribution Volumetric Rate	$/kW	14.6566
Low Voltage Service Rate	$/kW	0.01795
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019	$/kW	(0.0774)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019	$/kW	(0.2334)
Retail Transmission Rate - Network Service Rate	$/kW	2.0567
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.5434

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0004
Rural or Remote Rate Protection Charge (RRRP)	$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

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TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2018-0044 (Year 2019)

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting controlled by photocells. The consumption for these customers is based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessements or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	0.89
Distribution Volumetric Rate	$/kW	6.2053
Low Voltage Service Rate	$/kW	0.01833
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019	$/kW	(0.1241)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019	$/kW	(0.3743)
Rate Rider for Disposition of Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until December 31, 2019	$/kWh	0.0008
Retail Transmission Rate - Network Service Rate	$/kW	2.0671
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.5756

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0004
Rural or Remote Rate Protection Charge (RRRP)	$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

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TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2018-0044 (Year 2019)

MICROFIT AND MICRO-NET-METERING SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor’s Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessements or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	19.00

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FIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's FIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor’s Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessements or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	126.00

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TARIFF OF RATES AND CHARGES

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HCI, RESOP, OTHER ENERGY RESOURCE SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's HCI, RESOP and Other Energy Resource programs and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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It should be noted that this schedule does not list any charges, assessements or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	276.00

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	$/kW	(0.45)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Customer Administration

Account certificate	$	15.00
Duplicate invoices for previous billing	$	15.00
Special billing service per hour (min 1 hour, 15 min incremental billing thereafter)	$	102.00
Credit reference/credit check (plus credit agency costs)	$	15.00
Unprocessed payment charge (plus bank charges)	$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30.00

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TARIFF OF RATES AND CHARGES

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Disconnect/reconnect at meter - regular hours (under account administration - new account)	$	65.00
Disconnect/reconnect at meter - after regular hours (under account administration - new account)	$	185.00
Interval meter - field reading	$	370.00
High bill investigation - if billing is correct	$	227.00
Non-Payment of Account		
Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	$	30.00
Disconnect/reconnect at meter - during regular hours	$	65.00
Disconnect/reconnect at meter - after regular hours	$	185.00
Disconnect/reconnect at pole - during regular hours	$	185.00
Disconnect/reconnect at pole - after regular hours	$	415.00
Other		
Temporary service - install & remove - overhead - no transformer	$	848.00
Temporary service - install & remove - underground - no transformer	$	1,230.00
Temporary service - install & remove - overhead - with transformer	$	3,023.00
Specific charge for access to the power poles - $/pole/year (with the exception of wireless attachments)	$	53.00
Dry core transformer distribution charge		Per Attached Table
Energy resource facility administration charge - without account set up (one time)	$	135.00
Energy resource facility administration charge - with account set up (one time)	$	165.00

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	$	135.00
Monthly fixed charge, per retailer	$	27.00
Monthly variable charge, per customer, per retailer	$/cust.	0.65
Distributor-consolidated billing monthly charge, per customer, per retailer	$/cust.	0.40
Retailer-consolidated billing monthly credit, per customer, per retailer	$/cust.	(0.40)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	$	0.35
Processing fee, per request, applied to the requesting party	$	0.65
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the		

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2018-0044 (Year 2019)

Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	$	no charge
More than twice a year, per request (plus incremental delivery costs)	$	2.00

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0335
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0164
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0232
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0062

Ontario Energy Board

Tariff Schedule and Bill Impacts Model
(2019 Cost of Service Filers)

The bill comparisons below must be provided for typical customers and consumption levels. Bill impacts must be provided for residential customers consuming 750 kWh per month and general service customers consuming 2,000 kWh per month and having a monthly demand of less than 50 kW. Include bill comparisons for Non-RPP (retailer) as well. **To assess the combined effects of the shift to fixed rates and other bill impacts associated with changes in the cost of distribution service, applicants are to include a total bill impact for a residential customer at the distributor's 10th consumption percentile (In other words, 10% of a distributor's residential customers consume at or less than this level of consumption on a monthly basis). Refer to section 3.2.3 of the Chapter 3 Filing Requirements For Electricity Distribution Rate Applications.**

For certain classes where one or more customers have unique consumption and demand patterns and which may be significantly impacted by the proposed rate changes, the distributor must show a typical comparison, and provide an explanation.

Note:
1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA through end of May 2017 of $0.1101/kWh (IESO's Monthly Market Report for May 2017, page 22) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.
2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Table 1

RATE CLASSES / CATEGORIES *(eg: Residential TOU, Residential Retailer)*	**Units**	**RPP? Non-RPP Retailer? Non-RPP Other?**	**Current Loss Factor** (eg: 1.0351)	**Proposed Loss Factor**	**Consumption (kWh)**	**Demand kW (if applicable)**	**RTSR Demand or Demand-Interval?**	**Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connections).**
RESIDENTIAL SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	750		N/A	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	2,000		N/A	
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0335	1.0335	51,000	50	DEMAND	
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0335	1.0335	1,277,500	2,500	DEMAND	
LARGE USE SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0062	1.0062	4,000,000	7,500	DEMAND	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	470		N/A	1
STANDBY POWER SERVICE CLASSIFICATION								
SENTINEL LIGHTING SERVICE CLASSIFICATION	kw	RPP	1.0335	1.0335	94	0	DEMAND	1
STREET LIGHTING SERVICE CLASSIFICATION	kw	RPP	1.0335	1.0335	150	1	DEMAND	1
FIT SERVICE CLASSIFICATION								
HCI, RESOP, OTHER ENERGY RESOURCE SERVICE CLASSIFICATION								
RESIDENTIAL SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	232		N/A	
RESIDENTIAL SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	640		N/A	
RESIDENTIAL SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	800		N/A	
RESIDENTIAL SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	1,000		N/A	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	1,000		N/A	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	15,000		N/A	
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0335	1.0335	127,750	250	DEMAND	
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0335	1.0335	1,277,500	4,000	DEMAND	
LARGE USE SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0062	1.0062	4,000,000	10,000	DEMAND	

Table 2

RATE CLASSES / CATEGORIES *(eg: Residential TOU, Residential Retailer)*	**Units**	**Sub-Total**						**Total**	
		A		**B**		**C**		**Total Bill**	
		$	**%**	**$**	**%**	**$**	**%**	**$**	**%**
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	$ (0.05)	-0.2%	$ (0.27)	-0.9%	$ 0.12	0.3%	$ 0.12	0.1%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kwh	$ 2.07	3.1%	$ 1.47	2.1%	$ 2.50	2.7%	$ 2.63	0.9%
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	$ 9.14	2.1%	$ 81.46	22.0%	$ 92.02	15.3%	$ 103.99	1.4%
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	$ 443.50	3.0%	$ 2,133.98	17.2%	$ 2,695.23	10.9%	$ 3,045.60	1.5%
LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other)	kw	$ 1,297.50	2.9%	$ 6,526.65	17.4%	$ 8,416.65	10.7%	$ 9,510.81	1.6%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kwh	$ 0.41	2.6%	$ 0.31	1.9%	$ 0.55	2.5%	$ 0.63	0.9%
STANDBY POWER SERVICE CLASSIFICATION -									
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kw	$ 0.36	4.1%	$ 0.34	3.8%	$ 0.41	3.9%	$ 0.46	2.2%
STREET LIGHTING SERVICE CLASSIFICATION - RPP	kw	$ 0.27	3.9%	$ 0.20	2.9%	$ 0.36	3.5%	$ 0.40	1.5%
FIT SERVICE CLASSIFICATION -									
HCI, RESOP, OTHER ENERGY RESOURCE SERVICE CLASSIFICATION -									
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	$ 2.60	11.3%	$ 2.53	10.6%	$ 2.65	9.9%	$ 2.78	5.6%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	$ 0.52	1.9%	$ 0.32	1.1%	$ 0.65	1.8%	$ 0.69	0.7%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	$ (0.30)	-1.0%	$ (0.54)	-1.8%	$ (0.13)	-0.3%	$ (0.13)	-0.1%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	$ (1.32)	-4.3%	$ (1.62)	-4.9%	$ (1.10)	-2.4%	$ (1.16)	-0.8%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kwh	$ 1.27	3.0%	$ 0.97	2.2%	$ 1.49	2.6%	$ 1.56	1.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kwh	$ 12.47	3.3%	$ 7.97	2.2%	$ 15.72	2.9%	$ 16.51	0.8%
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	$ 45.73	3.4%	$ 216.42	19.0%	$ 269.25	11.7%	$ 304.25	1.6%
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	$ 709.60	3.4%	$ 2,264.61	12.7%	$ 3,162.61	8.4%	$ 3,573.75	1.7%
LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other)	kw	$ 1,730.00	3.1%	$ 6,702.20	14.6%	$ 9,222.20	9.2%	$ 10,421.09	1.6%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	750 kWh
Demand	- kW
Current Loss Factor	1.0335
Proposed/Approved Loss Factor	1.0335

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 20.51	1	$ 20.51	$ 24.29	1	$ 24.29	$ 3.78	18.43%
Distribution Volumetric Rate	$ 0.0105	750	$ 7.88	$ 0.0054	750	$ 4.05	$ (3.83)	-48.57%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 28.39**			**$ 28.34**	**$ (0.05)**	**-0.16%**
Line Losses on Cost of Power	$ 0.0820	25	$ 2.06	$ 0.0820	25	$ 2.06	$ -	0.00%
Total Deferral/Variance Account Rate Riders	-$ 0.0012	750	$ (0.90)	-$ 0.0015	750	$ (1.13)	$ (0.23)	25.00%
CBR Class B Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
GA Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Low Voltage Service Charge	$ 0.00006	775	$ 0.05	$ 0.00006	775	$ 0.05	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.57	1	$ 0.57	$ 0.57	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		750	$ -	$ -	750	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 30.16**			**$ 29.89**	**$ (0.27)**	**-0.90%**
RTSR - Network	$ 0.0072	775	$ 5.58	$ 0.0073	775	$ 5.66	$ 0.08	1.39%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0049	775	$ 3.80	$ 0.0053	775	$ 4.11	$ 0.31	8.16%
Sub-Total C - Delivery (including Sub-Total B)			**$ 39.54**			**$ 39.66**	**$ 0.12**	**0.30%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	775	$ 2.79	$ 0.0036	775	$ 2.79	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	775	$ 0.23	$ 0.0003	775	$ 0.23	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	488	$ 31.69	$ 0.0650	488	$ 31.69	$ -	0.00%
TOU - Mid Peak	$ 0.0940	128	$ 11.99	$ 0.0940	128	$ 11.99	$ -	0.00%
TOU - On Peak	$ 0.1320	135	$ 17.82	$ 0.1320	135	$ 17.82	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 104.31**			**$ 104.42**	**$ 0.12**	**0.11%**
HST	13%		$ 13.56	13%		$ 13.58	$ 0.02	0.11%
8% Rebate	8%		$ (8.34)	8%		$ (8.35)	$ (0.01)	
Total Bill on TOU			**$ 109.52**			**$ 109.64**	**$ 0.12**	**0.11%**

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	2,000 kWh
Demand	- kW
Current Loss Factor	1.0335
Proposed/Approved Loss Factor	1.0335

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 18.60	1	$ 18.60	$ 19.07	1	$ 19.07	$ 0.47	2.53%
Distribution Volumetric Rate	$ 0.0238	2000	$ 47.60	$ 0.0246	2000	$ 49.20	$ 1.60	3.36%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	2000	$ -	$ -	2000	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 66.20**			**$ 68.27**	**$ 2.07**	**3.13%**
Line Losses on Cost of Power	$ 0.0820	67	$ 5.49	$ 0.0820	67	$ 5.49	$ -	0.00%
Total Deferral/Variance Account Rate Riders	-$ 0.0012	2,000	$ (2.40)	-$ 0.0015	2,000	$ (3.00)	$ (0.60)	25.00%
CBR Class B Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
GA Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
Low Voltage Service Charge	$ 0.00006	2,067	$ 0.12	$ 0.00006	2,067	$ 0.12	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.57	1	$ 0.57	$ 0.57	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		2,000	$ -	$ -	2,000	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 69.99**			**$ 71.46**	**$ 1.47**	**2.10%**
RTSR - Network	$ 0.0067	2,067	$ 13.85	$ 0.0068	2,067	$ 14.06	$ 0.21	1.49%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0047	2,067	$ 9.71	$ 0.0051	2,067	$ 10.54	$ 0.83	8.51%
Sub-Total C - Delivery (including Sub-Total B)			**$ 93.55**			**$ 96.05**	**$ 2.50**	**2.68%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	2,067	$ 7.44	$ 0.0036	2,067	$ 7.44	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	2,067	$ 0.62	$ 0.0003	2,067	$ 0.62	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	1,300	$ 84.50	$ 0.0650	1,300	$ 84.50	$ -	0.00%
TOU - Mid Peak	$ 0.0940	340	$ 31.96	$ 0.0940	340	$ 31.96	$ -	0.00%
TOU - On Peak	$ 0.1320	360	$ 47.52	$ 0.1320	360	$ 47.52	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 265.84**			**$ 268.35**	**$ 2.50**	**0.94%**
HST	13%		$ 34.56	13%		$ 34.88	$ 0.33	0.94%
8% Rebate	8%		$ (21.27)	8%		$ (21.47)	$ (0.20)	
Total Bill on TOU			**$ 279.13**			**$ 281.76**	**$ 2.63**	**0.94%**

Customer Class:	GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	51,000 kWh
Demand	50 kW
Current Loss Factor	1.0335
Proposed/Approved Loss Factor	1.0335

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 200.00	1	$ 200.00	$ 200.00	1	$ 200.00	$ -	0.00%
Distribution Volumetric Rate	$ 4.5851	50	$ 229.26	$ 4.7680	50	$ 238.40	$ 9.14	3.99%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	50	$ -	$ -	50	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 429.26**			**$ 438.40**	**$ 9.14**	**2.13%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	-$ 0.5046	50	$ (25.23)	-$ 0.5885	50	$ (29.43)	$ (4.20)	16.63%
CBR Class B Rate Riders	$ -	50	$ -	$ -	50	$ -	$ -	
GA Rate Riders	-$ 0.0007	51,000	$ (35.70)	$ 0.0008	51,000	$ 40.80	$ 76.50	-214.29%
Low Voltage Service Charge	$ 0.02399	50	$ 1.20	$ 0.02417	50	$ 1.21	$ 0.01	0.75%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		50	$ -	$ -	50	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 369.52**			**$ 450.98**	**$ 81.46**	**22.04%**
RTSR - Network	$ 2.7422	50	$ 137.11	$ 2.7861	50	$ 139.31	$ 2.19	1.60%
RTSR - Connection and/or Line and Transformation Connection	$ 1.9101	50	$ 95.51	$ 2.0775	50	$ 103.88	$ 8.37	8.76%
Sub-Total C - Delivery (including Sub-Total B)			**$ 602.14**			**$ 694.16**	**$ 92.02**	**15.28%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	52,709	$ 189.75	$ 0.0036	52,709	$ 189.75	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	52,709	$ 15.81	$ 0.0003	52,709	$ 15.81	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1101	52,709	$ 5,803.21	$ 0.1101	52,709	$ 5,803.21	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 6,611.16**			**$ 6,703.18**	**$ 92.02**	**1.39%**
HST	13%		$ 859.45	13%		$ 871.41	$ 11.96	1.39%
Total Bill on Average IESO Wholesale Market Price			**$ 7,470.61**			**$ 7,574.60**	**$ 103.99**	**1.39%**

Customer Class:	GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	1,277,500 kWh
Demand	2,500 kW
Current Loss Factor	1.0335
Proposed/Approved Loss Factor	1.0335

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 4,193.93	1	$ 4,193.93	$ 4,193.93	1	$ 4,193.93	$ -	0.00%
Distribution Volumetric Rate	$ 4.1834	2500	$ 10,458.50	$ 4.3608	2500	$ 10,902.00	$ 443.50	4.24%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	2500	$ -	$ -	2500	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 14,652.43**			**$ 15,095.93**	**$ 443.50**	**3.03%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	-$ 0.5608	2,500	$ (1,402.00)	-$ 0.6513	2,500	$ (1,628.25)	$ (226.25)	16.14%
CBR Class B Rate Riders	$ -	2,500	$ -	$ -	2,500	$ -	$ -	
GA Rate Riders	-$ 0.0007	1,277,500	$ (894.25)	$ 0.0008	1,277,500	$ 1,022.00	$ 1,916.25	-214.29%
Low Voltage Service Charge	$ 0.02564	2,500	$ 64.10	$ 0.02583	2,500	$ 64.58	$ 0.48	0.74%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		2,500	$ -	$ -	2,500	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 12,420.28**			**$ 14,554.26**	**$ 2,133.98**	**17.18%**
RTSR - Network	$ 2.8472	2,500	$ 7,118.00	$ 2.8928	2,500	$ 7,232.00	$ 114.00	1.60%
RTSR - Connection and/or Line and Transformation Connection	$ 2.0414	2,500	$ 5,103.50	$ 2.2203	2,500	$ 5,550.75	$ 447.25	8.76%
Sub-Total C - Delivery (including Sub-Total B)			**$ 24,641.78**			**$ 27,337.01**	**$ 2,695.23**	**10.94%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	1,320,296	$ 4,753.07	$ 0.0036	1,320,296	$ 4,753.07	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	1,320,296	$ 396.09	$ 0.0003	1,320,296	$ 396.09	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1101	1,320,296	$ 145,364.62	$ 0.1101	1,320,296	$ 145,364.62	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 175,155.80**			**$ 177,851.03**	**$ 2,695.23**	**1.54%**
HST	13%		$ 22,770.25	13%		$ 23,120.63	$ 350.38	1.54%
Total Bill on Average IESO Wholesale Market Price			**$ 197,926.06**			**$ 200,971.66**	**$ 3,045.60**	**1.54%**

Customer Class:	LARGE USE SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	4,000,000	kWh
Demand	7,500	kW
Current Loss Factor	1.0062	
Proposed/Approved Loss Factor	1.0062	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	$ 15,231.32	1	$ 15,231.32	$ 15,231.32	1	$ 15,231.32	$ -	0.00%
Distribution Volumetric Rate	$ 3.9710	7500	$ 29,782.50	$ 4.1440	7500	$ 31,080.00	$ 1,297.50	4.36%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	7500	$ -	$ -	7500	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 45,013.82**			**$ 46,311.32**	**$ 1,297.50**	**2.88%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	-$ 0.6636	7,500	$ (4,977.00)	-$ 0.7666	7,500	$ (5,749.50)	$ (772.50)	15.52%
CBR Class B Rate Riders	$ -	7,500	$ -	$ -	7,500	$ -	$ -	
GA Rate Riders	-$ 0.0007	4,000,000	$ (2,800.00)	$ 0.0008	4,000,000	$ 3,200.00	$ 6,000.00	-214.29%
Low Voltage Service Charge	$ 0.02887	7,500	$ 216.53	$ 0.02909	7,500	$ 218.18	$ 1.65	0.76%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		7,500	$ -	$ -	7,500	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 37,453.35**			**$ 43,980.00**	**$ 6,526.65**	**17.43%**
RTSR - Network	$ 3.1563	7,500	$ 23,672.25	$ 3.2068	7,500	$ 24,051.00	$ 378.75	1.60%
RTSR - Connection and/or Line and Transformation Connection	$ 2.2989	7,500	$ 17,241.75	$ 2.5004	7,500	$ 18,753.00	$ 1,511.25	8.77%
Sub-Total C - Delivery (including Sub-Total B)			**$ 78,367.35**			**$ 86,784.00**	**$ 8,416.65**	**10.74%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	4,024,800	$ 14,489.28	$ 0.0036	4,024,800	$ 14,489.28	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	4,024,800	$ 1,207.44	$ 0.0003	4,024,800	$ 1,207.44	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1101	4,024,800	$ 443,130.48	$ 0.1101	4,024,800	$ 443,130.48	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 537,194.80**			**$ 545,611.45**	**$ 8,416.65**	**1.57%**
HST	13%		$ 69,835.32	13%		$ 70,929.49	$ 1,094.16	1.57%
Total Bill on Average IESO Wholesale Market Price			**$ 607,030.12**			**$ 616,540.93**	**$ 9,510.81**	**1.57%**

Customer Class:	**UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**
RPP / Non-RPP:	**RPP**
Consumption	**470** kWh
Demand	**-** kW
Current Loss Factor	**1.0335**
Proposed/Approved Loss Factor	**1.0335**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 4.83	1	$ 4.83	$ 5.00	1	$ 5.00	$ 0.17	3.52%
Distribution Volumetric Rate	$ 0.0235	470	$ 11.05	$ 0.0240	470	$ 11.28	$ 0.23	2.13%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	470	$ -	$ -	470	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 15.88**			**$ 16.28**	**$ 0.41**	**2.55%**
Line Losses on Cost of Power	$ 0.0820	16	$ 1.29	$ 0.0820	16	$ 1.29	$ -	0.00%
Total Deferral/Variance Account Rate Riders	-$ 0.0012	470	$ (0.56)	-$ 0.0014	470	$ (0.66)	$ (0.09)	16.67%
CBR Class B Rate Riders	$ -	470	$ -	$ -	470	$ -	$ -	
GA Rate Riders	$ -	470	$ -	$ -	470	$ -	$ -	
Low Voltage Service Charge	$ 0.00006	486	$ 0.03	$ 0.00006	486	$ 0.03	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		470	$ -	$ -	470	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 16.63**			**$ 16.94**	**$ 0.31**	**1.87%**
RTSR - Network	$ 0.0067	486	$ 3.25	$ 0.0068	486	$ 3.30	$ 0.05	1.49%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0047	486	$ 2.28	$ 0.0051	486	$ 2.48	$ 0.19	8.51%
Sub-Total C - Delivery (including Sub-Total B)			**$ 22.17**			**$ 22.72**	**$ 0.55**	**2.50%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	486	$ 1.75	$ 0.0036	486	$ 1.75	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	486	$ 0.15	$ 0.0003	486	$ 0.15	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	306	$ 19.86	$ 0.0650	306	$ 19.86	$ -	0.00%
TOU - Mid Peak	$ 0.0940	80	$ 7.51	$ 0.0940	80	$ 7.51	$ -	0.00%
TOU - On Peak	$ 0.1320	85	$ 11.17	$ 0.1320	85	$ 11.17	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 62.85**			**$ 63.40**	**$ 0.55**	**0.88%**
HST	13%		$ 8.17	13%		$ 8.24	$ 0.07	0.88%
Total Bill on TOU			**$ 71.02**			**$ 71.64**	**$ 0.63**	**0.88%**

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	94 kWh
Demand	0 kW
Current Loss Factor	1.0335
Proposed/Approved Loss Factor	1.0335

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 3.25	1	$ 3.25	$ 3.28	1	$ 3.28	$ 0.03	0.92%
Distribution Volumetric Rate	$ 13.8285	0.4	$ 5.53	$ 14.6566	0.4	$ 5.86	$ 0.33	5.99%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	0.4	$ -	$ -	0.4	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 8.78**			**$ 9.14**	**$ 0.36**	**4.11%**
Line Losses on Cost of Power	$ 0.0820	3	$ 0.26	$ 0.0820	3	$ 0.26	$ -	0.00%
Total Deferral/Variance Account Rate Riders	-$ 0.2667	0	$ (0.11)	-$ 0.3108	0	$ (0.12)	$ (0.02)	16.54%
CBR Class B Rate Riders	$ -	0	$ -	$ -	0	$ -	$ -	
GA Rate Riders	$ -	94	$ -	$ -	94	$ -	$ -	
Low Voltage Service Charge	$ 0.01782	0	$ 0.01	$ 0.01795	0	$ 0.01	$ 0.00	0.73%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		0	$ -	$ -	0	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 8.94**			**$ 9.28**	**$ 0.34**	**3.84%**
RTSR - Network	$ 2.0243	0	$ 0.81	$ 2.0567	0	$ 0.82	$ 0.01	1.60%
RTSR - Connection and/or Line and Transformation Connection	$ 1.4190	0	$ 0.57	$ 1.5434	0	$ 0.62	$ 0.05	8.77%
Sub-Total C - Delivery (including Sub-Total B)			**$ 10.32**			**$ 10.72**	**$ 0.41**	**3.94%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	97	$ 0.35	$ 0.0036	97	$ 0.35	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	97	$ 0.03	$ 0.0003	97	$ 0.03	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	61	$ 3.97	$ 0.0650	61	$ 3.97	$ -	0.00%
TOU - Mid Peak	$ 0.0940	16	$ 1.50	$ 0.0940	16	$ 1.50	$ -	0.00%
TOU - On Peak	$ 0.1320	17	$ 2.23	$ 0.1320	17	$ 2.23	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 18.65**			**$ 19.06**	**$ 0.41**	**2.18%**
HST	13%		$ 2.42	13%		$ 2.48	$ 0.05	2.18%
Total Bill on TOU			**$ 21.08**			**$ 21.54**	**$ 0.46**	**2.18%**

Customer Class:	**STREET LIGHTING SERVICE CLASSIFICATION**
RPP / Non-RPP:	RPP
Consumption	**150** kWh
Demand	**1** kW
Current Loss Factor	**1.0335**
Proposed/Approved Loss Factor	**1.0335**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 0.85	1	$ 0.85	$ 0.89	1	$ 0.89	$ 0.04	4.71%
Distribution Volumetric Rate	$ 5.9758	1	$ 5.98	$ 6.2053	1	$ 6.21	$ 0.23	3.84%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 6.83**			**$ 7.10**	**$ 0.27**	**3.95%**
Line Losses on Cost of Power	$ 0.0820	5	$ 0.41	$ 0.0820	5	$ 0.41	$ -	0.00%
Total Deferral/Variance Account Rate Riders	-$ 0.4265	1	$ (0.43)	-$ 0.4984	1	$ (0.50)	$ (0.07)	16.86%
CBR Class B Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
GA Rate Riders	$ -	150	$ -	$ -	150	$ -	$ -	
Low Voltage Service Charge	$ 0.01819	1	$ 0.02	$ 0.01833	1	$ 0.02	$ 0.00	0.77%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		1	$ -	$ -	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 6.83**			**$ 7.03**	**$ 0.20**	**2.90%**
RTSR - Network	$ 2.0345	1	$ 2.03	$ 2.0671	1	$ 2.07	$ 0.03	1.60%
RTSR - Connection and/or Line and Transformation Connection	$ 1.4486	1	$ 1.45	$ 1.5756	1	$ 1.58	$ 0.13	8.77%
Sub-Total C - Delivery (including Sub-Total B)			**$ 10.31**			**$ 10.67**	**$ 0.36**	**3.47%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	155	$ 0.56	$ 0.0036	155	$ 0.56	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	155	$ 0.05	$ 0.0003	155	$ 0.05	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	98	$ 6.34	$ 0.0650	98	$ 6.34	$ -	0.00%
TOU - Mid Peak	$ 0.0940	26	$ 2.40	$ 0.0940	26	$ 2.40	$ -	0.00%
TOU - On Peak	$ 0.1320	27	$ 3.56	$ 0.1320	27	$ 3.56	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 23.47**			**$ 23.82**	**$ 0.36**	**1.52%**
HST	13%		$ 3.05	13%		$ 3.10	$ 0.05	1.52%
Total Bill on TOU			**$ 26.52**			**$ 26.92**	**$ 0.40**	**1.52%**

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	232 kWh
Demand	- kW
Current Loss Factor	1.0335
Proposed/Approved Loss Factor	1.0335

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 20.51	1	$ 20.51	$ 24.29	1	$ 24.29	$ 3.78	18.43%
Distribution Volumetric Rate	$ 0.0105	232	$ 2.44	$ 0.0054	232	$ 1.25	$ (1.18)	-48.57%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	232	$ -	$ -	232	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 22.95**			**$ 25.54**	**$ 2.60**	**11.32%**
Line Losses on Cost of Power	$ 0.0820	8	$ 0.64	$ 0.0820	8	$ 0.64	$ -	0.00%
Total Deferral/Variance Account Rate Riders	-$ 0.0012	232	$ (0.28)	-$ 0.0015	232	$ (0.35)	$ (0.07)	25.00%
CBR Class B Rate Riders	$ -	232	$ -	$ -	232	$ -	$ -	
GA Rate Riders	$ -	232	$ -	$ -	232	$ -	$ -	
Low Voltage Service Charge	$ 0.00006	240	$ 0.01	$ 0.00006	240	$ 0.01	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.57	1	$ 0.57	$ 0.57	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		232	$ -	$ -	232	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 23.89**			**$ 26.42**	**$ 2.53**	**10.58%**
RTSR - Network	$ 0.0072	240	$ 1.73	$ 0.0073	240	$ 1.75	$ 0.02	1.39%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0049	240	$ 1.17	$ 0.0053	240	$ 1.27	$ 0.10	8.16%
Sub-Total C - Delivery (including Sub-Total B)			**$ 26.79**			**$ 29.44**	**$ 2.65**	**9.88%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	240	$ 0.86	$ 0.0036	240	$ 0.86	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	240	$ 0.07	$ 0.0003	240	$ 0.07	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	151	$ 9.80	$ 0.0650	151	$ 9.80	$ -	0.00%
TOU - Mid Peak	$ 0.0940	39	$ 3.71	$ 0.0940	39	$ 3.71	$ -	0.00%
TOU - On Peak	$ 0.1320	42	$ 5.51	$ 0.1320	42	$ 5.51	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 47.00**			**$ 49.64**	**$ 2.65**	**5.63%**
HST	13%		$ 6.11	13%		$ 6.45	$ 0.34	5.63%
8% Rebate	8%		$ (3.76)	8%		$ (3.97)	$ (0.21)	
Total Bill on TOU			**$ 49.35**			**$ 52.13**	**$ 2.78**	**5.63%**

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	640 kWh
Demand	- kW
Current Loss Factor	1.0335
Proposed/Approved Loss Factor	1.0335

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 20.51	1	$ 20.51	$ 24.29	1	$ 24.29	$ 3.78	18.43%
Distribution Volumetric Rate	$ 0.0105	640	$ 6.72	$ 0.0054	640	$ 3.46	$ (3.26)	-48.57%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	640	$ -	$ -	640	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 27.23**			**$ 27.75**	**$ 0.52**	**1.89%**
Line Losses on Cost of Power	$ 0.0820	21	$ 1.76	$ 0.0820	21	$ 1.76	$ -	0.00%
Total Deferral/Variance Account Rate Riders	-$ 0.0012	640	$ (0.77)	-$ 0.0015	640	$ (0.96)	$ (0.19)	25.00%
CBR Class B Rate Riders	$ -	640	$ -	$ -	640	$ -	$ -	
GA Rate Riders	$ -	640	$ -	$ -	640	$ -	$ -	
Low Voltage Service Charge	$ 0.00006	661	$ 0.04	$ 0.00006	661	$ 0.04	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.57	1	$ 0.57	$ 0.57	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		640	$ -	$ -	640	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 28.83**			**$ 29.15**	**$ 0.32**	**1.12%**
RTSR - Network	$ 0.0072	661	$ 4.76	$ 0.0073	661	$ 4.83	$ 0.07	1.39%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0049	661	$ 3.24	$ 0.0053	661	$ 3.51	$ 0.26	8.16%
Sub-Total C - Delivery (including Sub-Total B)			**$ 36.83**			**$ 37.49**	**$ 0.65**	**1.78%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	661	$ 2.38	$ 0.0036	661	$ 2.38	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	661	$ 0.20	$ 0.0003	661	$ 0.20	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	416	$ 27.04	$ 0.0650	416	$ 27.04	$ -	0.00%
TOU - Mid Peak	$ 0.0940	109	$ 10.23	$ 0.0940	109	$ 10.23	$ -	0.00%
TOU - On Peak	$ 0.1320	115	$ 15.21	$ 0.1320	115	$ 15.21	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 92.14**			**$ 92.79**	**$ 0.65**	**0.71%**
HST	13%		$ 11.98	13%		$ 12.06	$ 0.09	0.71%
8% Rebate	8%		$ (7.37)	8%		$ (7.42)	$ (0.05)	
Total Bill on TOU			**$ 96.74**			**$ 97.43**	**$ 0.69**	**0.71%**

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	800 kWh
Demand	- kW
Current Loss Factor	1.0335
Proposed/Approved Loss Factor	1.0335

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 20.51	1	$ 20.51	$ 24.29	1	$ 24.29	$ 3.78	18.43%
Distribution Volumetric Rate	$ 0.0105	800	$ 8.40	$ 0.0054	800	$ 4.32	$ (4.08)	-48.57%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	800	$ -	$ -	800	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 28.91**			**$ 28.61**	**$ (0.30)**	**-1.04%**
Line Losses on Cost of Power	$ 0.0820	27	$ 2.20	$ 0.0820	27	$ 2.20	$ -	0.00%
Total Deferral/Variance Account Rate Riders	-$ 0.0012	800	$ (0.96)	-$ 0.0015	800	$ (1.20)	$ (0.24)	25.00%
CBR Class B Rate Riders	$ -	800	$ -	$ -	800	$ -	$ -	
GA Rate Riders	$ -	800	$ -	$ -	800	$ -	$ -	
Low Voltage Service Charge	$ 0.00006	827	$ 0.05	$ 0.00006	827	$ 0.05	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.57	1	$ 0.57	$ 0.57	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		800	$ -	$ -	800	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 30.77**			**$ 30.23**	**$ (0.54)**	**-1.76%**
RTSR - Network	$ 0.0072	827	$ 5.95	$ 0.0073	827	$ 6.04	$ 0.08	1.39%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0049	827	$ 4.05	$ 0.0053	827	$ 4.38	$ 0.33	8.16%
Sub-Total C - Delivery (including Sub-Total B)			**$ 40.77**			**$ 40.64**	**$ (0.13)**	**-0.31%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	827	$ 2.98	$ 0.0036	827	$ 2.98	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	827	$ 0.25	$ 0.0003	827	$ 0.25	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	520	$ 33.80	$ 0.0650	520	$ 33.80	$ -	0.00%
TOU - Mid Peak	$ 0.0940	136	$ 12.78	$ 0.0940	136	$ 12.78	$ -	0.00%
TOU - On Peak	$ 0.1320	144	$ 19.01	$ 0.1320	144	$ 19.01	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 109.84**			**$ 109.71**	**$ (0.13)**	**-0.12%**
HST	13%		$ 14.28	13%		$ 14.26	$ (0.02)	-0.12%
8% Rebate	8%		$ (8.79)	8%		$ (8.78)	$ 0.01	
Total Bill on TOU			**$ 115.33**			**$ 115.20**	**$ (0.13)**	**-0.12%**

Customer Class: RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP: RPP
Consumption 1,000 kWh
Demand - kW
Current Loss Factor 1.0335
Proposed/Approved Loss Factor 1.0335

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 20.51	1	$ 20.51	$ 24.29	1	$ 24.29	$ 3.78	18.43%
Distribution Volumetric Rate	$ 0.0105	1000	$ 10.50	$ 0.0054	1000	$ 5.40	$ (5.10)	-48.57%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	1000	$ -	$ -	1000	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 31.01**			**$ 29.69**	**$ (1.32)**	**-4.26%**
Line Losses on Cost of Power	$ 0.0820	34	$ 2.75	$ 0.0820	34	$ 2.75	$ -	0.00%
Total Deferral/Variance Account Rate Riders	-$ 0.0012	1,000	$ (1.20)	-$ 0.0015	1,000	$ (1.50)	$ (0.30)	25.00%
CBR Class B Rate Riders	$ -	1,000	$ -	$ -	1,000	$ -	$ -	
GA Rate Riders	$ -	1,000	$ -	$ -	1,000	$ -	$ -	
Low Voltage Service Charge	$ 0.00006	1,034	$ 0.06	$ 0.00006	1,034	$ 0.06	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.57	1	$ 0.57	$ 0.57	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		1,000	$ -	$ -	1,000	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 33.19**			**$ 31.57**	**$ (1.62)**	**-4.88%**
RTSR - Network	$ 0.0072	1,034	$ 7.44	$ 0.0073	1,034	$ 7.54	$ 0.10	1.39%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0049	1,034	$ 5.06	$ 0.0053	1,034	$ 5.48	$ 0.41	8.16%
Sub-Total C - Delivery (including Sub-Total B)			**$ 45.69**			**$ 44.59**	**$ (1.10)**	**-2.41%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	1,034	$ 3.72	$ 0.0036	1,034	$ 3.72	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	1,034	$ 0.31	$ 0.0003	1,034	$ 0.31	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	650	$ 42.25	$ 0.0650	650	$ 42.25	$ -	0.00%
TOU - Mid Peak	$ 0.0940	170	$ 15.98	$ 0.0940	170	$ 15.98	$ -	0.00%
TOU - On Peak	$ 0.1320	180	$ 23.76	$ 0.1320	180	$ 23.76	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 131.96**			**$ 130.86**	**$ (1.10)**	**-0.84%**
HST	13%		$ 17.16	13%		$ 17.01	$ (0.14)	-0.84%
8% Rebate	8%		$ (10.56)	8%		$ (10.47)	$ 0.09	
Total Bill on TOU			**$ 138.56**			**$ 137.40**	**$ (1.16)**	**-0.84%**

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	1,000 kWh
Demand	- kW
Current Loss Factor	1.0335
Proposed/Approved Loss Factor	1.0335

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 18.60	1	$ 18.60	$ 19.07	1	$ 19.07	$ 0.47	2.53%
Distribution Volumetric Rate	$ 0.0238	1000	$ 23.80	$ 0.0246	1000	$ 24.60	$ 0.80	3.36%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	1000	$ -	$ -	1000	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 42.40**			**$ 43.67**	**$ 1.27**	**3.00%**
Line Losses on Cost of Power	$ 0.0820	34	$ 2.75	$ 0.0820	34	$ 2.75	$ -	0.00%
Total Deferral/Variance Account Rate Riders	-$ 0.0012	1,000	$ (1.20)	-$ 0.0015	1,000	$ (1.50)	$ (0.30)	25.00%
CBR Class B Rate Riders	$ -	1,000	$ -	$ -	1,000	$ -	$ -	
GA Rate Riders	$ -	1,000	$ -	$ -	1,000	$ -	$ -	
Low Voltage Service Charge	$ 0.00006	1,034	$ 0.06	$ 0.00006	1,034	$ 0.06	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.57	1	$ 0.57	$ 0.57	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		1,000	$ -	$ -	1,000	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 44.58**			**$ 45.55**	**$ 0.97**	**2.18%**
RTSR - Network	$ 0.0067	1,034	$ 6.92	$ 0.0068	1,034	$ 7.03	$ 0.10	1.49%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0047	1,034	$ 4.86	$ 0.0051	1,034	$ 5.27	$ 0.41	8.51%
Sub-Total C - Delivery (including Sub-Total B)			**$ 56.36**			**$ 57.85**	**$ 1.49**	**2.64%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	1,034	$ 3.72	$ 0.0036	1,034	$ 3.72	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	1,034	$ 0.31	$ 0.0003	1,034	$ 0.31	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	650	$ 42.25	$ 0.0650	650	$ 42.25	$ -	0.00%
TOU - Mid Peak	$ 0.0940	170	$ 15.98	$ 0.0940	170	$ 15.98	$ -	0.00%
TOU - On Peak	$ 0.1320	180	$ 23.76	$ 0.1320	180	$ 23.76	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 142.63**			**$ 144.12**	**$ 1.49**	**1.04%**
HST	13%		$ 18.54	13%		$ 18.74	$ 0.19	1.04%
8% Rebate	8%		$ (11.41)	8%		$ (11.53)	$ (0.12)	
Total Bill on TOU			**$ 149.76**			**$ 151.32**	**$ 1.56**	**1.04%**

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	15,000	kWh
Demand	-	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 18.60	1	$ 18.60	$ 19.07	1	$ 19.07	$ 0.47	2.53%
Distribution Volumetric Rate	$ 0.0238	15000	$ 357.00	$ 0.0246	15000	$ 369.00	$ 12.00	3.36%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	15000	$ -	$ -	15000	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 375.60**			**$ 388.07**	**$ 12.47**	**3.32%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	-$ 0.0012	15,000	$ (18.00)	-$ 0.0015	15,000	$ (22.50)	$ (4.50)	25.00%
CBR Class B Rate Riders	$ -	15,000	$ -	$ -	15,000	$ -	$ -	
GA Rate Riders	$ -	15,000	$ -	$ -	15,000	$ -	$ -	
Low Voltage Service Charge	$ 0.00006	15,503	$ 0.93	$ 0.00006	15,503	$ 0.93	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.57	1	$ 0.57	$ 0.57	1	$ 0.57	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		15,000	$ -	$ -	15,000	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 359.10**			**$ 367.07**	**$ 7.97**	**2.22%**
RTSR - Network	$ 0.0067	15,503	$ 103.87	$ 0.0068	15,503	$ 105.42	$ 1.55	1.49%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0047	15,503	$ 72.86	$ 0.0051	15,503	$ 79.06	$ 6.20	8.51%
Sub-Total C - Delivery (including Sub-Total B)			**$ 535.83**			**$ 551.55**	**$ 15.72**	**2.93%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	15,503	$ 55.81	$ 0.0036	15,503	$ 55.81	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	15,503	$ 4.65	$ 0.0003	15,503	$ 4.65	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0650	10,077	$ 654.98	$ 0.0650	10,077	$ 654.98	$ -	0.00%
TOU - Mid Peak	$ 0.0940	2,635	$ 247.73	$ 0.0940	2,635	$ 247.73	$ -	0.00%
TOU - On Peak	$ 0.1320	2,790	$ 368.34	$ 0.1320	2,790	$ 368.34	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 1,867.59**			**$ 1,883.31**	**$ 15.72**	**0.84%**
HST	13%		$ 242.79	13%		$ 244.83	$ 2.04	0.84%
8% Rebate	8%		$ (149.41)	8%		$ (150.66)	$ (1.26)	
Total Bill on TOU			**$ 1,960.97**			**$ 1,977.48**	**$ 16.51**	**0.84%**

Customer Class:	GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	127,750 kWh
Demand	250 kW
Current Loss Factor	1.0335
Proposed/Approved Loss Factor	1.0335

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 200.00	1	$ 200.00	$ 200.00	1	$ 200.00	$ -	0.00%
Distribution Volumetric Rate	$ 4.5851	250	$ 1,146.28	$ 4.7680	250	$ 1,192.00	$ 45.73	3.99%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	250	$ -	$ -	250	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 1,346.28**			**$ 1,392.00**	**$ 45.73**	**3.40%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	-$ 0.5046	250	$ (126.15)	-$ 0.5885	250	$ (147.13)	$ (20.98)	16.63%
CBR Class B Rate Riders	$ -	250	$ -	$ -	250	$ -	$ -	
GA Rate Riders	-$ 0.0007	127,750	$ (89.43)	$ 0.0008	127,750	$ 102.20	$ 191.63	-214.29%
Low Voltage Service Charge	$ 0.02399	250	$ 6.00	$ 0.02417	250	$ 6.04	$ 0.04	0.75%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		250	$ -	$ -	250	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 1,136.70**			**$ 1,353.12**	**$ 216.42**	**19.04%**
RTSR - Network	$ 2.7422	250	$ 685.55	$ 2.7861	250	$ 696.53	$ 10.98	1.60%
RTSR - Connection and/or Line and Transformation Connection	$ 1.9101	250	$ 477.53	$ 2.0775	250	$ 519.38	$ 41.85	8.76%
Sub-Total C - Delivery (including Sub-Total B)			**$ 2,299.77**			**$ 2,569.02**	**$ 269.25**	**11.71%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	132,030	$ 475.31	$ 0.0036	132,030	$ 475.31	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	132,030	$ 39.61	$ 0.0003	132,030	$ 39.61	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1101	132,030	$ 14,536.46	$ 0.1101	132,030	$ 14,536.46	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 17,351.40**			**$ 17,620.64**	**$ 269.24**	**1.55%**
HST	13%		$ 2,255.68	13%		$ 2,290.68	$ 35.00	1.55%
Total Bill on Average IESO Wholesale Market Price			**$ 19,607.08**			**$ 19,911.33**	**$ 304.25**	**1.55%**

Customer Class:	GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	1,277,500 kWh
Demand	4,000 kW
Current Loss Factor	1.0335
Proposed/Approved Loss Factor	1.0335

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 4,193.93	1	$ 4,193.93	$ 4,193.93	1	$ 4,193.93	$ -	0.00%
Distribution Volumetric Rate	$ 4.1834	4000	$ 16,733.60	$ 4.3608	4000	$ 17,443.20	$ 709.60	4.24%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	4000	$ -	$ -	4000	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 20,927.53**			**$ 21,637.13**	**$ 709.60**	**3.39%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	-$ 0.5608	4,000	$ (2,243.20)	-$ 0.6513	4,000	$ (2,605.20)	$ (362.00)	16.14%
CBR Class B Rate Riders	$ -	4,000	$ -	$ -	4,000	$ -	$ -	
GA Rate Riders	-$ 0.0007	1,277,500	$ (894.25)	$ 0.0008	1,277,500	$ 1,022.00	$ 1,916.25	-214.29%
Low Voltage Service Charge	$ 0.02564	4,000	$ 102.56	$ 0.02583	4,000	$ 103.32	$ 0.76	0.74%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		4,000	$ -	$ -	4,000	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 17,892.64**			**$ 20,157.25**	**$ 2,264.61**	**12.66%**
RTSR - Network	$ 2.8472	4,000	$ 11,388.80	$ 2.8928	4,000	$ 11,571.20	$ 182.40	1.60%
RTSR - Connection and/or Line and Transformation Connection	$ 2.0414	4,000	$ 8,165.60	$ 2.2203	4,000	$ 8,881.20	$ 715.60	8.76%
Sub-Total C - Delivery (including Sub-Total B)			**$ 37,447.04**			**$ 40,609.65**	**$ 3,162.61**	**8.45%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	1,320,296	$ 4,753.07	$ 0.0036	1,320,296	$ 4,753.07	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	1,320,296	$ 396.09	$ 0.0003	1,320,296	$ 396.09	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1101	1,320,296	$ 145,364.62	$ 0.1101	1,320,296	$ 145,364.62	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 187,961.06**			**$ 191,123.67**	**$ 3,162.61**	**1.68%**
HST	13%		$ 24,434.94	13%		$ 24,846.08	$ 411.14	1.68%
Total Bill on Average IESO Wholesale Market Price			**$ 212,396.00**			**$ 215,969.75**	**$ 3,573.75**	**1.68%**

Customer Class:	**LARGE USE SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**4,000,000** kWh
Demand	**10,000** kW
Current Loss Factor	**1.0062**
Proposed/Approved Loss Factor	**1.0062**

	Current OEB-Approved			**Proposed**			**Impact**	
	Rate ($)	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	$ 15,231.32	1	$ 15,231.32	$ 15,231.32	1	$ 15,231.32	$ -	0.00%
Distribution Volumetric Rate	$ 3.9710	10000	$ 39,710.00	$ 4.1440	10000	$ 41,440.00	$ 1,730.00	4.36%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	10000	$ -	$ -	10000	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 54,941.32**			**$ 56,671.32**	**$ 1,730.00**	**3.15%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	-$ 0.6636	10,000	$ (6,636.00)	-$ 0.7666	10,000	$ (7,666.00)	$ (1,030.00)	15.52%
CBR Class B Rate Riders	$ -	10,000	$ -	$ -	10,000	$ -	$ -	
GA Rate Riders	-$ 0.0007	4,000,000	$ (2,800.00)	$ 0.0008	4,000,000	$ 3,200.00	$ 6,000.00	-214.29%
Low Voltage Service Charge	$ 0.02887	10,000	$ 288.70	$ 0.02909	10,000	$ 290.90	$ 2.20	0.76%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders		10,000	$ -	$ -	10,000	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 45,794.02**			**$ 52,496.22**	**$ 6,702.20**	**14.64%**
RTSR - Network	$ 3.1563	10,000	$ 31,563.00	$ 3.2068	10,000	$ 32,068.00	$ 505.00	1.60%
RTSR - Connection and/or Line and Transformation Connection	$ 2.2989	10,000	$ 22,989.00	$ 2.5004	10,000	$ 25,004.00	$ 2,015.00	8.77%
Sub-Total C - Delivery (including Sub-Total B)			**$ 100,346.02**			**$ 109,568.22**	**$ 9,222.20**	**9.19%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	4,024,800	$ 14,489.28	$ 0.0036	4,024,800	$ 14,489.28	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	4,024,800	$ 1,207.44	$ 0.0003	4,024,800	$ 1,207.44	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1101	4,024,800	$ 443,130.48	$ 0.1101	4,024,800	$ 443,130.48	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 559,173.47**			**$ 568,395.67**	**$ 9,222.20**	**1.65%**
HST	13%		$ 72,692.55	13%		$ 73,891.44	$ 1,198.89	1.65%
Total Bill on Average IESO Wholesale Market Price			**$ 631,866.02**			**$ 642,287.11**	**$ 10,421.09**	**1.65%**