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2 COST ALLOCATION OVERVIEW

3 **Introduction**

4 On September 29, 2006, the OEB issued its directions on Cost Allocation Methodology for
5 Electricity Distributors (the "Directions"). On November 15, 2006, the Board issued the first set
6 of Cost Allocation Information Filing Guidelines for Electricity Distributors, the Cost Allocation
7 Model and User Instructions for the Model. Subsequently on July 8, 2011, the Board issued a
8 new Cost Allocation Model (the "Model"), as well as new Instructions and Filing Guidelines. LUI
9 prepared and filed a cost allocation information filing consistent with LUI's understanding of the
10 new (updated July 8, 2011) Directions, the Guidelines, the Model and the Instructions. For the
11 purposes of this application, LUI has used the Board-approved Cost Allocation model and
12 methodology and has updated the cost allocation study previously filed to reflect 2012 test year
13 costs, customer numbers and demand values. The 2012 demand values are based on the
14 weather normalized load forecast used to design rates.

15 One of the main objectives of the filing was to provide information on any apparent cross-
16 subsidization among a distributor's rate classifications. It was felt that this would give an
17 indication of cross-subsidization from one class to another and this information would be useful
18 as a tool in future rate applications.

19 LUI has used the Board-approved Cost Allocation model and methodology and updated the
20 values from the Hydro One Run 2 load forecast using 2012 weather normalized forecasted data
21 information.

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23 **Summary of the 2012 Updated Results and Proposed Changes**

24 The data used in the updated Cost Allocation Model is consistent with LUI's cost data that
25 supports its proposed 2012 revenue requirement outlined in this application. Consistent with

1 the Guidelines, LUI's assets were broken out into primary and secondary distribution functions.
2 The breakout of assets, capital contributions, depreciation, accumulated depreciation,
3 customer data and load data by primary, line transformer and secondary categories were
4 developed from the best data available to LUI, its engineering records, and its customer and
5 financial information systems. An Excel version of the updated cost allocation study has been
6 included in the electronic filing with the Board.

7 Capital contributions, depreciation and accumulated depreciation by USoA are consistent with
8 the information provided in the 2012 continuity statement shown in Exhibit 2. The rate class
9 customer data used in the updated cost allocation study is consisted with the 2012 customer
10 forecast in Exhibit 3. The load profile for all other rate classes are the same as those used in the
11 original information filing but have been scaled to match the load forecast. The following Table
12 7-0 outlines the scaling factors used by rates class.

13 As noted above, the results of a cost allocation study are typically presented in the form of
14 revenue to cost ratios. The ratio is shown by rate classification and is the percentage of
15 distribution revenue collected by rate classification compared to the costs allocated to the
16 classification. The percentage identifies the rate classifications that are being subsidized and
17 those that are over-contributing. A percentage of less than 100% means the rate classification
18 is under-contributing and is being subsidized by other classes of customers. A percentage of
19 greater than 100% indicates the rate classification is over-contributing and is subsidizing other
20 classes of customers.

21 The following Table 7-0 outlines the scaling factors used by rate class.

22

Table 7-0 – Scaling Factors by Rate Class

RATE CLASS	2008 Approved Cost Allocation Model (kWh)	2012 Cost Allocation Model (kWh)	Scaling Factor
Residential	69,840,545.00	73,125,152.06	101.2%
GS <50	34,387,927.00	35,160,634.14	105.1%
GS> 50-2999	117,177,139.00	120,608,901.96	96.0%
GS > 3000-4999	55,377,072.00	19,295,355.53	31.2%
Street Light	1,894,110.00	1,215,575.49	60.7%
Sentinel	39,498.00	78,431.48	144.7%
Unmetered Scattered Load	492,298.00	716,623.00	152.3%
	279,208,589.00	250,200,673.65	89.6%

The allocated cost by rate class for the 2008 Cost of Service filing and the 2012 updated study are provided in the following Table 7-1. The results shown under 2008 (Costs Allocated from Previous Study) column have been revised to exclude the “costs” and “revenues” of the transformation allowance as outlined in the June 28, 2011 filing requirements.

Table 7-1 – Allocated Costs

Classes	Costs Allocated from Previous Study (2008)	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 1,574,342	40.80%	\$ 2,838,659	55.32%
GS < 50 kW	\$ 474,450	12.29%	\$ 723,733	14.10%
GS 50 - 2999 KW	\$ 791,120	20.50%	\$ 1,122,655	21.88%
GS 3000 - 4999	\$ 493,008	12.78%	\$ 136,235	2.66%
Street Lighting	\$ 482,541	12.50%	\$ 250,482	4.88%
Sentinel Lighting	\$ 9,841	0.25%	\$ 6,222	0.12%
Unmetered Scattered Load (USL)	\$ 33,811	0.88%	\$ 53,217	1.04%
Total	\$ 3,859,113	100.00%	\$ 5,131,204	100.00%

Proposed Adjustment to Cost Allocation

In the Report of the Board, dated March 31, 2011, in the Cost Allocation proceeding EB-2010-0219, the Board revised what it considered to be appropriate ranges of revenue to cost ratios

1 which are summarized in the last column of Table 7-2 below. Table 7-2 also provides LUI's
 2 proposed 2012 revenue to cost ratios. The proposed revenue to cost ratios reflects adjustments
 3 to revenue to address cross subsidization.

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Table 7-2 - LUI's Revised Revenue to Cost Ratios

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2011	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	97.64%	88.55	97.64	85 - 115
GS < 50 kW	107.43%	102.60	107.43	80 - 120
GS 50 - 2999 KW	154.43%	133.53	112.18	80 - 120
GS 3000 - 4999	20.05%	41.49	50.50	80 - 120
Street Lighting	70.00%	108.32	80.00	70 - 120
Sentinel Lighting	70.06%	113.32	90.00	80 - 120
Unmetered Scattered Load (USL)	99.95%	76.95	90.00	80 - 120

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8 LUI is proposing in this application to realign its revenue to cost ratios by adjusting the
 9 allocations of revenue among rate classes in order to reduce some of the cross subsidization
 10 that is occurring. For 2012, the realignment will move the GS> 3000-4999 class from 20.05 in
 11 2011 (41.49% status quo) up to 50.50%, which is closer to the minimum range, and will
 12 continue to move over the Cost of Service Rate Years; GS> 50-2999 will move down to 112.18%
 13 in to the Board Approved range; Streetlights will continue to close the gap from 70% in 2011 to
 14 80%; and Sentinel Lighting will move to 90% from 70.06% in 2011, to assist with rate mitigation,
 15 just outside of the minimum range to 100% within the Board Approved range. LUI is proposing
 16 no change to the Residential class nor the GS>50-2999. All customer classes, with the
 17 exception of GS> 3000-4999 class, will be within the Board Approved Revenue to Cost Ratio
 18 Ranges with this Application. Given the extent of the shortfall outside of the required range for
 19 GS> 3000-4999 class, LUI is proposing to bring this class into the required range of 80% by the
 20 year 2016 with an incremental increase of 7.5% per year over 4 years.

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2 The following Table 7-3 provides a forecast of the Proposed Revenues to Cost Ratios that are
 3 expected to be changed/adjusted going forward to the year 2014. The change occurs to the
 4 GS>3000-4999 customer class and the offsetting adjustments to deal with this, will be assessed
 5 as needed in future years.

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8 **Table 7-3 Proposed Revenue to Cost Ratios**

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2012	2013	2014	
	%	%	%	%
Residential	97.64			85 - 115
GS < 50 kW	107.43			80 - 120
GS 50 - 2999 KW	112.18			80 - 120
GS 3000 - 4999	50.50	57.50	65.00	80 - 120
Large User, if applicable				85 - 115
Street Lighting	80.00			70 - 120
Sentinel Lighting	90.00			80 - 120
Unmetered Scattered Load (USL)	90.00			80 - 120
Other class, if applicable				
Embedded distributor, if applicant is a host distributor				

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11 The following Table 7-4 provides information on calculated class revenues. The resulting 2012
 12 proposed base revenue will be the amount used in Exhibit 8 to design the proposed distribution
 13 rates and charge it this Application.

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2 **Table 7-4 Calculated Class Revenues**

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Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current approved rates	LF X current approved rates X (1 + d)	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 1,938,972	\$ 2,298,799	\$ 2,556,790	\$ 214,877
GS < 50 kW	\$ 582,323	\$ 690,388	\$ 725,309	\$ 52,162
GS 50 - 2999 KW	\$ 1,198,646	\$ 1,421,087	\$ 1,181,345	\$ 78,040
GS 3000 - 4999	\$ 41,451	\$ 49,144	\$ 61,414	\$ 7,384
Street Lighting	\$ 210,576	\$ 249,654	\$ 178,720	\$ 21,666
Sentinel Lighting	\$ 5,503	\$ 6,524	\$ 5,072	\$ 528
Unmetered Scattered Load (USL)	\$ 31,331	\$ 37,145	\$ 44,091	\$ 3,805
Total	\$ 4,008,801	\$ 4,752,740	\$ 4,752,742	\$ 378,462

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6 **2012 UPDATED COST ALLOCATION STUDY RESULTS**

7 LUI used the Board-approved Cost Allocation Model and followed the instructions and
8 guidelines issued by the Board to enter the 2012 data into this model. LUI has made the
9 changes to the transformer allowance and Low voltage treatments according to the latest filing
10 guidelines issued by the Board for the Cost of Service rate applications.

11 LUI populated the information on Sheet I3, Trial Balance Data with the 2012 forecasted data
12 based on the 2011 and 2012 average and input the Target Net Income, PILs, Deemed interest
13 on long term debt, specific service charges information and the targeted revenue requirement
14 and rate base.

15 On Sheet I4, Break-Out of Assets, LUI updated the allocation of the accounts based on 2012
16 values.

17 In Sheet I5, Miscellaneous data, LUI updated the deemed equity component of rate base and
18 the monthly service charges.

19 In Sheet I6, Customer Data, LUI entered all information updated with 2012 forecast data.

20 LUI updated the meter information on Sheet I7.1 and the meter reading information on I7.2.

1 On sheet I8, Demand data is based on the output of our load forecast model. The load profile
 2 from the 2004 data received from Hydro One, Run 2 and the weather normalized 2011 forecast
 3 data was used to calculate the 1 NCP, 4 NCP, 12 NCP, 1 CP, 4 CP and the 12CP demand data. No
 4 direct allocations were used.

The revenue to cost ratios for the 2012 updated study is provided in Table 7-5 below;

5 **Table 7-5 – Revenue to Cost Ratios Revenue to Cost Ratios from LUI’s Updated 2012 Cost**
 6 **Allocation Model**

Rate Base	Total	1	2	3	5	7	8	9
Assets	Residential	General Service Less Than 50 kW	General Service 50 to 2,999 kW	General Service 3,000 to 4,999 kW	Street Lighting	Sentinel Lighting	Unmetered Scattered Load	
crev Distribution Revenue at Existing Rates	\$4,008,802	\$1,938,972	\$582,323	\$1,198,646	\$41,451	\$210,576	\$5,503	\$31,331
mi Miscellaneous Revenue (mi)	\$378,462	\$214,877	\$52,162	\$78,040	\$7,384	\$21,666	\$528	\$3,805
	Miscellaneous Revenue Input equals Output							
Total Revenue at Existing Rates	\$4,387,264	\$2,153,848	\$634,485	\$1,276,686	\$48,836	\$232,241	\$6,031	\$35,136
Factor required to recover deficiency (1 + D)	1.1856							
Distribution Revenue at Status Quo Rates	\$4,752,741	\$2,298,799	\$690,388	\$1,421,087	\$49,144	\$249,654	\$6,525	\$37,146
Miscellaneous Revenue (mi)	\$378,462	\$214,877	\$52,162	\$78,040	\$7,384	\$21,666	\$528	\$3,805
Total Revenue at Status Quo Rates	\$5,131,204	\$2,513,676	\$742,550	\$1,499,127	\$56,528	\$271,319	\$7,053	\$40,951
Expenses								
di Distribution Costs (di)	\$1,045,524	\$508,927	\$131,568	\$282,539	\$38,435	\$78,719	\$1,769	\$3,566
cu Customer Related Costs (cu)	\$725,956	\$499,175	\$135,303	\$65,418	\$1,473	\$141	\$340	\$24,106
ad General and Administration (ad)	\$1,345,376	\$761,819	\$200,894	\$269,027	\$31,125	\$60,885	\$1,610	\$20,016
dep Depreciation and Amortization (dep)	\$916,209	\$448,451	\$104,619	\$192,282	\$24,183	\$43,516	\$983	\$2,175
INPUT PILS (INPUT)	\$35,198	\$18,222	\$4,446	\$9,206	\$1,205	\$1,975	\$45	\$99
INT Interest	\$491,348	\$254,375	\$62,067	\$128,518	\$16,822	\$27,567	\$624	\$1,376
Total Expenses	\$4,459,610	\$2,490,970	\$638,897	\$946,991	\$113,242	\$212,803	\$5,370	\$51,337
Direct Allocation								
NI Allocated Net Income (NI)	\$671,593	\$347,690	\$84,835	\$175,664	\$22,992	\$37,679	\$853	\$1,880
Revenue Requirement (includes NI)	\$5,131,204	\$2,838,659	\$723,733	\$1,122,655	\$136,235	\$250,482	\$6,222	\$53,217
	Revenue Requirement Input equals Output							
Rate Base Calculation								
Net Assets								
dp Distribution Plant - Gross	\$22,665,380	\$11,706,492	\$3,005,932	\$5,811,691	\$713,881	\$1,330,154	\$30,015	\$67,214
gp General Plant - Gross	\$1,937,453	\$1,017,987	\$252,708	\$484,334	\$59,552	\$114,586	\$2,590	\$5,696
accum dep Accumulated Depreciation	(\$8,695,275)	(\$4,341,135)	(\$1,170,404)	(\$2,356,925)	(\$295,833)	(\$494,162)	(\$11,125)	(\$25,692)
co Capital Contribution	(\$2,307,659)	(\$1,332,327)	(\$364,852)	(\$397,224)	(\$16,636)	(\$183,536)	(\$4,125)	(\$8,965)
Total Net Plant	\$13,599,899	\$7,051,017	\$1,723,384	\$3,541,877	\$460,964	\$767,042	\$17,355	\$38,258
Directly Allocated Net Fixed Assets								
COP Cost of Power (COP)	\$23,056,611	\$6,738,664	\$3,240,139	\$11,114,409	\$1,778,115	\$112,018	\$7,228	\$66,039
OM&A Expenses	\$3,116,856	\$1,769,921	\$467,765	\$616,985	\$71,033	\$139,745	\$3,719	\$47,688
Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$26,173,467	\$8,508,585	\$3,707,905	\$11,731,393	\$1,849,147	\$251,763	\$10,946	\$113,727
Working Capital	\$3,926,020	\$1,276,288	\$556,186	\$1,759,709	\$277,372	\$37,764	\$1,642	\$17,059
Total Rate Base	\$17,525,919	\$9,327,305	\$2,279,570	\$5,301,586	\$738,336	\$804,807	\$18,997	\$55,318
Rate Base Input equals Output								
Equity Component of Rate Base	\$7,010,367	\$3,330,922	\$911,828	\$2,120,634	\$295,335	\$321,923	\$7,599	\$22,127
Net Income on Allocated Assets	\$671,593	\$22,706	\$103,653	\$552,136	(\$56,714)	\$58,516	\$1,683	(\$10,387)
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	\$671,593	\$22,706	\$103,653	\$552,136	(\$56,714)	\$58,516	\$1,683	(\$10,387)
RATIOS ANALYSIS								
REVENUE TO EXPENSES STATUS QUO%	100.00%	88.55%	102.60%	133.53%	41.49%	108.32%	113.34%	76.95%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$743,939)	(\$684,811)	(\$89,248)	\$154,032	(\$87,399)	(\$18,241)	(\$191)	(\$18,081)
	Deficiency Input equals Output							
STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	(\$324,983)	\$18,818	\$376,472	(\$79,707)	\$20,837	\$830	(\$12,267)
RETURN ON EQUITY COMPONENT OF RATE BASE	9.58%	0.68%	11.37%	26.04%	-19.20%	18.18%	22.15%	-46.94%

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2 **Cost Allocation Summary**

3 The discussion and tables above support LUI's proposed reallocation of distribution revenues
4 across customer classes in accordance with Board directions, in order to begin moving toward
5 revenue to cost ratios of 100% and reduce cross-subsidization. LUI submits that the proposed
6 reallocation of distribution revenue is fair and reasonable and customer class revenues will
7 more closely reflect the actual costs of providing distribution service to that class.

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Appendix A - OEB Filing Requirement Appendix 2-O Template

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Appendix 2-O Cost Allocation

Please complete the following four tables.

a) Allocated Costs

Classes	Costs Allocated from Previous Study (2008)	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 1,574,342	40.80%	\$ 2,838,659	55.32%
GS < 50 kW	\$ 474,450	12.29%	\$ 723,733	14.10%
GS 50 - 2999 KW	\$ 791,120	20.50%	\$ 1,122,655	21.88%
GS 3000 - 4999	\$ 493,008	12.78%	\$ 136,235	2.66%
Street Lighting	\$ 482,541	12.50%	\$ 250,482	4.88%
Sentinel Lighting	\$ 9,841	0.25%	\$ 6,222	0.12%
Unmetered Scattered Load (USL)	\$ 33,811	0.88%	\$ 53,217	1.04%
Total	\$ 3,859,113	100.00%	\$ 5,131,204	100.00%

Notes

Customer Classification

Host Distributors: Provide information on embedded distributor(s) as a separate class, even if your proposal is to bill the embedded distributor(s) as (a) General Service customer(s).

If proposed rate classes differ from those in place in the previous Cost Allocation study, modify the rate classes to match the current application as closely as possible.

Class Revenue Requirements

If using the Board-issued model, enter data from Worksheet O-1, row 39 in the 2012 model.

For the Embedded Distributor(s), the Service Revenue Requirement does not include Account 4750 - Low Voltage (LV) Costs

Exclude costs in deferral and variance accounts.

Include Smart Meter costs only to the extent that they are being included in Rate Base and Revenue Requirement (i.e. being transferred from accounts 1555 and 1556 as a result of a prudence review).

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b) Calculated Class Revenues

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current approved rates	LF X current approved rates X (1 + d)	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 1,938,972	\$ 2,298,799	\$ 2,556,790	\$ 214,877
GS < 50 kW	\$ 582,323	\$ 690,388	\$ 725,309	\$ 52,162
GS 50 - 2999 KW	\$ 1,198,646	\$ 1,421,087	\$ 1,181,345	\$ 78,040
GS 3000 - 4999	\$ 41,451	\$ 49,144	\$ 61,414	\$ 7,384
Street Lighting	\$ 210,576	\$ 249,654	\$ 178,720	\$ 21,666
Sentinel Lighting	\$ 5,503	\$ 6,524	\$ 5,072	\$ 528
Unmetered Scattered Load (USL)	\$ 31,331	\$ 37,145	\$ 44,091	\$ 3,805
Total	\$ 4,008,801	\$ 4,752,740	\$ 4,752,742	\$ 378,462

Notes:Columns 7B to 7D

LF means Load Forecast of Annual Billing Quantities (i.e. customers or connections X 12, and kWh or kW, as applicable)

Exclude revenue from rate adders and rate riders. For Embedded Distributor(s): exclude revenue in account 4075.

Columns 7C and 7D:

Column total in each column should equal the Base Revenue Requirement.

For Embedded Distributor(s), Base Revenue Requirement does not include Account 4750 - Low Voltage Costs

Column 7C:

The Board cost allocation model calculates "1+d" in worksheet O-1, cell C21. "d" is defined as Revenue Deficiency/ Revenue at Current Rates.

Column 7E:

If using the Board-issued Cost Allocation model, enter Miscellaneous Revenue as it appears in Worksheet O-1, row 19.

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c) Rebalancing Revenue-to-Cost (R/C) Ratios

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2011	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	97.64%	88.55	97.64	85 - 115
GS < 50 kW	107.43%	102.60	107.43	80 - 120
GS 50 - 2999 KW	154.43%	133.53	112.18	80 - 120
GS 3000 - 4999	20.05%	41.49	50.50	80 - 120
Street Lighting	70.00%	108.32	80.00	70 - 120
Sentinel Lighting	70.06%	113.32	90.00	80 - 120
Unmetered Scattered Load (USL)	99.95%	76.95	90.00	80 - 120

Notes:Previously Approved Revenue-to-Cost Ratios

For most applicants, Most Recent Year would be the third year of the IRM 3 period, e.g. if the applicant rebased in 2008 with further adjustments over 2 years, the Most recent year is 2010.

For applicants that have had rates adjusted only under IRM 2, the Most Recent Year is 2006, and the applicant should enter the ratios from their Informational Filing.

Status Quo Ratios

The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1.

Status Quo means "No Rebalancing" or "Before Rebalancing".

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d) Proposed Revenue-to-Cost Ratios

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2012	2013	2014	
	%	%	%	
Residential	97.64			85 - 115
GS < 50 kW	107.43			80 - 120
GS 50 - 2999 KW	112.18			80 - 120
GS 3000 - 4999	50.50	57.50	65.00	80 - 120
Large User, if applicable				85 - 115
Street Lighting	80.00			70 - 120
Sentinel Lighting	90.00			80 - 120
Unmetered Scattered Load (USL)	90.00			80 - 120
Other class, if applicable				
Embedded distributor, if applicant is a host distributor				

The applicant should complete Table (d) if it is applying for approval of a revenue to cost ratio in 2012 that is outside the Board's policy range for any customer class. Table (d) will show the information that the distributor would likely enter in the IRM model) in 2013. In 2012 Table (d), enter the planned ratios for the classes that will be 'Change' and 'No Change' in 2013 (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'.

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2 Appendix B – Input Sheets & Output Sheets

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2012 COST ALLOCATION
 Lakefront Utilities Inc.
 EB-2011-0250
 Friday, August 26, 2011
Sheet 16.1 Revenue Worksheet - Initial Application

Total kWhs from Load Forecast	250,200,674
-------------------------------	-------------

Total kWhs from Load Forecast	354,633
-------------------------------	---------

Deficiency from RRWF	743,941
----------------------	---------

Miscellaneous Revenue	378,462
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	ID	Total	1 Residential	2 General Service Less Than 50 kW	3 General Service 50 to 2,999 kW	5 General Service 3,000 to 4,999 kW	7 Street Lighting	8 Sentinel Lighting	9 Unmetered Scattered Load
Billing Data									
Forecast kWh	CEN	250,200,674	73,125,152	35,160,634	120,608,902	19,295,356	1,215,575	78,431	716,623
Forecast kW	CDEM	354,633			303,629	47,442	3,343	218	-
Forecast kW, included in CDEM, of customers receiving line transformer allowance		247,838			200,395	47,442			
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	250,200,674	73,125,152	35,160,634	120,608,902	19,295,356	1,215,575	78,431	716,623
kWh - 30 year weather normalized amount		250,200,674	73,125,152	35,160,634	120,608,902	19,295,356	1,215,575	78,431	716,623
Existing Monthly Charge			\$9.29	\$22.50	\$183.85	\$1,766.90	\$3.84	\$4.66	\$11.22
Existing Distribution kWh Rate			\$0.0134	\$0.0081					\$0.03
Existing Distribution kW Rate					\$3.4201	\$1.0268	\$24.3414	\$11.47	
Existing TFOA Rate					\$0.60	\$0.60			
Additional Charges									
Distribution Revenue from Rates		\$4,157,505	\$1,938,972	\$582,323	\$1,318,883	\$69,917	\$210,576	\$5,503.40	\$31,331.33
Transformer Ownership Allowance		\$148,703	\$0	\$0	\$120,237	\$28,465	\$0	\$0	\$0
Net Class Revenue	CREV	\$4,008,802	\$1,938,972	\$582,323	\$1,198,646	\$41,451	\$210,576	\$5,503	\$31,331
Data Mismatch Analysis									
Revenue with 30 year weather normalized kWh		4,008,802	1,938,972	582,323	1,198,646	41,451	210,576	5,503	31,331

Weather Normalized Data from Hydro One

	Total	Residential	General Service Less Than 50 kW	General Service 50 to 2,999 kW	General Service 3,000 to 4,999 kW	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
kWh - 30 year weather normalized amount	250,200,674	73,125,152	35,160,634	120,608,902	19,295,356	1,215,575	78,431	716,623
Loss Factor		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

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2012 COST ALLOCATION
 Lakefront Utilities Inc.
 EB-2011-0250
 Friday, August 26, 2011

Sheet I6.2 Customer Data Worksheet - Initial Application

ID	Total	1	2	3	5	7	8	9
		Residential	General Service Less Than 50 kW	General Service 50 to 2,999 kW	General Service 3,000 to 4,999 kW	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
Billing Data								
Bad Debt 3 Year Historical Average	BDHA	\$50,000	\$40,000	\$10,000	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$63,140	\$36,080	\$9,020	\$18,040			
Number of Bills	CNB	65,746	52,704	9,912	1,525	12	24	648
Number of Devices							2,804	54
Number of Connections (Unmetered)	CCON	2,519	-	-	-	-	2,389	54
Total Number of Customers	CCA	9,966	8,603	1,102	127	1	2	54
Bulk Customer Base	CCB	-	-	-	-	-	-	-
Primary Customer Base	CCP	9,966	8,603	1,102	127	1	2	54
Line Transformer Customer Base	CCLT	9,880	8,603	1,102	42	-	2	54
Secondary Customer Base	CCS	9,958	8,603	1,102	119	1	2	54
Weighted - Services	CWCS	14,526	8,603	2,204	1,190	10	2,389	54
Weighted Meter -Capital	CWMC	2,765,738	2,365,904	303,031	85,803	11,000	-	-
Weighted Meter Reading	CWMR	74,088	52,704	9,912	10,884	588	-	-
Weighted Bills	CWNB	87,983	52,704	19,824	10,678	84	24	65
								4,605

Bad Debt Data

Historic Year: 2009	50,000	40,000	10,000					
Historic Year: 2010	50,000	40,000	10,000					
Historic Year: 2011	50,000	40,000	10,000					
Three-year average	50,000	40,000	10,000	-	-	-	-	-



Sheet 18 Demand Data Worksheet - Initial Application

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

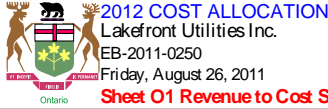
Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

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

Customer Classes	Total	1	2	3	5	7	8	9	
		Residential	General Service Less Than 50 kW	General Service 50 to 2,999 kW	General Service 3,000 to 4,999 kW	Street Lighting	Sentinel Lighting	Unmetered Scattered Load	
CO-INCIDENT PEAK									
1 CP									
Transformation CP	TCP1	42,297	15,643	6,110	17,843	2,306	272	18	106
Bulk Delivery CP	BCP1	42,297	15,643	6,110	17,843	2,306	272	18	106
Total Sytem CP	DCP1	42,297	15,643	6,110	17,843	2,306	272	18	106
4 CP									
Transformation CP	TCP4	164,255	58,497	22,581	74,099	8,063	616	40	359
Bulk Delivery CP	BCP4	164,255	58,497	22,581	74,099	8,063	616	40	359
Total Sytem CP	DCP4	164,255	58,497	22,581	74,099	8,063	616	40	359
12 CP									
Transformation CP	TCP12	446,879	149,585	57,847	212,058	25,473	893	57	965
Bulk Delivery CP	BCP12	446,879	149,585	57,847	212,058	25,473	893	57	965
Total Sytem CP	DCP12	446,879	149,585	57,847	212,058	25,473	893	57	965
NON CO INCIDENT PEAK									
1 NCP									
Classification NCP from Load Data Provider									
DNCP1		49,404	18,309	6,836	20,729	3,129	277	18	106
Primary NCP	PNCP1	49,404	18,309	6,836	20,729	3,129	277	18	106
Line Transformer NCP	LTNCP1	32,401	18,309	6,836	6,855	-	277	18	106
Secondary NCP	SNCP1	48,081	18,309	6,836	19,406	3,129	277	18	106
4 NCP									
Classification NCP from Load Data Provider									
DNCP4		190,841	70,596	25,285	81,380	12,018	1,107	71	384
Primary NCP	PNCP4	190,841	70,596	25,285	81,380	12,018	1,107	71	384
Line Transformer NCP	LTNCP4	124,356	70,596	25,285	26,913	-	1,107	71	384
Secondary NCP	SNCP4	185,646	70,596	25,285	76,185	12,018	1,107	71	384
12 NCP									
Classification NCP from Load Data Provider									
DNCP12		508,803	174,822	65,215	231,093	33,162	3,290	212	1,009
Primary NCP	PNCP12	508,803	174,822	65,215	231,093	33,162	3,290	212	1,009
Line Transformer NCP	LTNCP12	320,973	174,822	65,215	76,424	-	3,290	212	1,009
Secondary NCP	SNCP12	494,050	174,822	65,215	216,340	33,162	3,290	212	1,009

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

Class Revenue, Cost Analysis, and Return on Rate Base

		1	2	3	5	7	8	9	
		Total	Residential	General Service Less Than 50 kW	General Service 50 to 2,999 kW	General Service 3,000 to 4,999 kW	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
Rate Base									
Assets									
crev	Distribution Revenue at Existing Rates	\$4,008,802	\$1,938,972	\$582,323	\$1,198,646	\$41,451	\$210,576	\$5,503	\$31,331
mi	Miscellaneous Revenue (mi)	\$378,462	\$214,877	\$52,162	\$78,040	\$7,384	\$21,666	\$528	\$3,805
	Miscellaneous Revenue Input equals Output								
	Total Revenue at Existing Rates	\$4,387,264	\$2,153,848	\$634,485	\$1,276,686	\$48,836	\$232,241	\$6,031	\$35,136
	Factor required to recover deficiency (1 + D)	1.1856							
	Distribution Revenue at Status Quo Rates	\$4,752,741	\$2,298,799	\$690,388	\$1,421,087	\$49,144	\$249,654	\$6,525	\$37,146
	Miscellaneous Revenue (mi)	\$378,462	\$214,877	\$52,162	\$78,040	\$7,384	\$21,666	\$528	\$3,805
	Total Revenue at Status Quo Rates	\$5,131,204	\$2,513,676	\$742,550	\$1,499,127	\$56,528	\$271,319	\$7,053	\$40,950
	Expenses								
di	Distribution Costs (di)	\$1,045,524	\$508,927	\$131,568	\$282,539	\$38,435	\$78,719	\$1,769	\$3,566
cu	Customer Related Costs (cu)	\$725,956	\$499,175	\$135,303	\$65,418	\$1,473	\$141	\$340	\$24,106
ad	General and Administration (ad)	\$1,345,376	\$761,819	\$200,894	\$269,027	\$31,125	\$60,885	\$1,610	\$20,016
dep	Depreciation and Amortization (dep)	\$816,209	\$448,451	\$104,619	\$192,282	\$24,183	\$43,516	\$983	\$2,175
INPUT	PIUs (INPUT)	\$35,198	\$18,222	\$4,446	\$9,206	\$1,205	\$1,975	\$45	\$99
INT	Interest	\$491,348	\$254,375	\$62,067	\$128,518	\$16,822	\$27,567	\$624	\$1,376
	Total Expenses	\$4,459,810	\$2,490,970	\$638,897	\$946,591	\$113,242	\$212,803	\$5,370	\$51,337
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$671,593	\$347,690	\$84,835	\$175,664	\$22,992	\$37,679	\$853	\$1,880
	Revenue Requirement (includes NI)	\$5,131,204	\$2,838,659	\$723,733	\$1,122,655	\$136,235	\$250,482	\$6,222	\$53,217
	Revenue Requirement Input equals Output								
	Rate Base Calculation								
	Net Assets								
dp	Distribution Plant - Gross	\$22,665,380	\$11,706,492	\$3,005,932	\$5,811,691	\$713,881	\$1,330,154	\$30,015	\$67,214
gp	General Plant - Gross	\$1,937,453	\$1,017,987	\$252,708	\$484,334	\$59,552	\$114,586	\$2,590	\$5,686
accum dep	Accumulated Depreciation	(\$8,695,275)	(\$4,341,135)	(\$1,170,404)	(\$2,356,925)	(\$295,833)	(\$494,162)	(\$11,125)	(\$25,632)
co	Capital Contribution	(\$2,307,659)	(\$1,332,327)	(\$364,852)	(\$307,224)	(\$16,636)	(\$183,536)	(\$4,125)	(\$8,958)
	Total Net Plant	\$13,599,899	\$7,051,017	\$1,723,384	\$3,541,877	\$460,964	\$767,042	\$17,355	\$38,259
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$23,056,611	\$6,738,664	\$3,240,139	\$11,114,409	\$1,778,115	\$112,018	\$7,228	\$66,039
	OM&A Expenses	\$3,116,856	\$1,769,921	\$467,765	\$616,985	\$71,033	\$139,745	\$3,719	\$47,688
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$26,173,467	\$8,508,585	\$3,707,905	\$11,731,393	\$1,849,147	\$251,763	\$10,946	\$113,727
	Working Capital	\$3,926,020	\$1,276,288	\$556,186	\$1,759,709	\$277,372	\$37,764	\$1,642	\$17,059
	Total Rate Base	\$17,525,919	\$8,327,305	\$2,279,570	\$5,301,586	\$738,336	\$804,807	\$18,997	\$55,318
	Rate Base Input equals Output								
	Equity Component of Rate Base	\$7,010,367	\$3,330,922	\$911,828	\$2,120,634	\$295,335	\$321,923	\$7,599	\$22,127
	Net Income on Allocated Assets	\$671,593	\$22,706	\$103,653	\$552,136	(\$56,714)	\$58,516	\$1,683	(\$10,387)
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$671,593	\$22,706	\$103,653	\$552,136	(\$56,714)	\$58,516	\$1,683	(\$10,387)
	RATIOS ANALYSIS								
	REVENUE TO EXPENSES STATUS QUO%	100.00%	88.55%	102.60%	133.53%	41.49%	108.32%	113.34%	76.95%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$743,939)	(\$684,811)	(\$89,248)	\$154,032	(\$87,399)	(\$18,241)	(\$191)	(\$18,081)
	Deficiency Input equals Output								
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	(\$324,983)	\$18,818	\$376,472	(\$79,707)	\$20,837	\$830	(\$12,267)
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.58%	0.68%	11.37%	26.04%	-19.20%	18.18%	22.15%	-46.94%

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2012 COST ALLOCATION

Lakefront Utilities Inc.

EB-2011-0250

Friday, August 26, 2011

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1	2	3	5	7	8	9
	Residential	General Service Less Than 50 kW	General Service 50 to 2,999 kW	General Service 3,000 to 4,999 kW	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$5.28	\$7.90	\$19.08	\$168.30	-\$0.02	\$0.28	\$14.85
Customer Unit Cost per month - Directly Related	\$8.36	\$13.27	\$41.21	\$266.81	-\$0.02	\$0.51	\$25.77
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$17.91	\$27.55	\$80.01	\$305.79	\$8.70	\$9.59	\$52.02
Existing Approved Fixed Charge	\$9.29	\$22.50	\$183.85	\$1,766.90	\$3.84	\$4.66	\$11.22

Information to be Used to Allocate PILs, ROD, ROE and A&G

	1	2	3	5	7	8	9
	Residential	General Service Less Than 50 kW	General Service 50 to 2,999 kW	General Service 3,000 to 4,999 kW	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
General Plant - Gross Assets	\$1,937,453	\$1,017,987	\$252,708	\$484,334	\$59,552	\$114,586	\$2,590
General Plant - Accumulated Depreciation	(\$611,873)	(\$321,494)	(\$79,809)	(\$152,959)	(\$18,807)	(\$36,188)	(\$818)
General Plant - Net Fixed Assets	\$1,325,580	\$696,493	\$172,899	\$331,375	\$40,745	\$78,398	\$1,772
General Plant - Depreciation	\$264,064	\$138,746	\$34,443	\$66,012	\$8,117	\$15,617	\$353
Total Net Fixed Assets Excluding General Plant	\$12,274,319	\$6,354,524	\$1,550,485	\$3,210,502	\$420,219	\$688,644	\$15,583
Total Administration and General Expense	\$1,345,376	\$761,819	\$200,894	\$269,027	\$31,125	\$60,885	\$1,610
Total O&M	\$1,771,480	\$1,008,102	\$266,872	\$347,958	\$39,908	\$78,860	\$2,109

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3**Scenario 1**

Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	5	7	8	9
			Residential	General Service Less Than 50 kW	General Service 50 to 2,999 kW	General Service 3,000 to 4,999 kW	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
1860	Distribution Plant								
	Meters	\$2,072,905	\$1,773,232	\$227,120	\$64,309	\$8,244	\$0	\$0	\$0
	Accumulated Amortization								
	Accum. Amortization of Electric Utility Plant - Meters only	(\$467,580)	(\$399,983)	(\$51,231)	(\$14,506)	(\$1,860)	\$0	\$0	\$0
	Meter Net Fixed Assets	\$1,605,326	\$1,373,249	\$175,889	\$49,803	\$6,385	\$0	\$0	\$0
	Misc Revenue								
4082	Retail Services Revenues	(\$9,985)	(\$5,670)	(\$1,499)	(\$1,977)	(\$228)	(\$448)	(\$12)	(\$153)
4084	Service Transaction Requests (STR) Revenues	(\$4,015)	(\$2,280)	(\$603)	(\$795)	(\$92)	(\$180)	(\$5)	(\$61)
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$63,140)	(\$36,080)	(\$9,020)	(\$18,040)	\$0	\$0	\$0	\$0
	Sub-total	(\$77,140)	(\$44,030)	(\$11,121)	(\$20,811)	(\$319)	(\$628)	(\$17)	(\$214)
5065	Operation								
	Meter Expense	\$31,316	\$26,789	\$3,431	\$972	\$125	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$77	\$54	\$7	\$1	\$0	\$15	\$0	\$0
	Sub-total	\$31,393	\$26,843	\$3,438	\$972	\$125	\$15	\$0	\$0
5175	Maintenance								
	Maintenance of Meters	\$194,264	\$166,180	\$21,285	\$6,027	\$773	\$0	\$0	\$0
	Billing and Collection								
5310	Meter Reading Expense	\$17,192	\$12,230	\$2,300	\$2,526	\$136	\$0	\$0	\$0
5315	Customer Billing	\$131,000	\$78,472	\$29,516	\$15,898	\$125	\$36	\$96	\$6,856
5320	Collecting	\$130,277	\$78,039	\$29,353	\$15,810	\$124	\$36	\$96	\$6,819
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$4,172	\$2,499	\$940	\$506	\$4	\$1	\$3	\$218
	Sub-total	\$282,641	\$171,240	\$62,110	\$34,740	\$390	\$72	\$196	\$13,893
	Total Operation, Maintenance and Billing	\$508,299	\$364,262	\$86,833	\$41,740	\$1,287	\$87	\$196	\$13,894
	Amortization Expense - Meters	\$121,538	\$103,967	\$13,316	\$3,771	\$483	\$0	\$0	\$0
	Allocated PILs	\$4,149	\$3,549	\$454	\$129	\$17	\$0	\$0	\$0
	Allocated Debt Return	\$57,917	\$49,542	\$6,335	\$1,807	\$233	\$0	\$0	\$0
	Allocated Equity Return	\$79,163	\$67,716	\$8,658	\$2,470	\$318	\$0	\$0	\$0
	Total	\$693,924	\$545,006	\$104,475	\$29,105	\$2,020	(\$540)	\$179	\$13,890

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Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	5	7	8	9
			Residential	General Service Less Than 50 kW	General Service 50 to 2,999 kW	General Service 3,000 to 4,999 kW	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
1860	Distribution Plant								
	Meters	\$2,072,905	\$1,773,232	\$227,120	\$64,309	\$8,244	\$0	\$0	\$0
	Accumulated Amortization								
	Accum. Amortization of Electric Utility Plant - Meters only	(\$467,580)	(\$399,983)	(\$51,231)	(\$14,506)	(\$1,860)	\$0	\$0	\$0
	Meter Net Fixed Assets	\$1,605,326	\$1,373,249	\$175,889	\$49,803	\$6,385	\$0	\$0	\$0
	Allocated General Plant Net Fixed Assets	\$175,890	\$150,516	\$19,614	\$5,140	\$619	\$0	\$0	\$0
	Meter Net Fixed Assets Including General Plant	\$1,781,215	\$1,523,765	\$195,503	\$54,943	\$7,004	\$0	\$0	\$0
	Misc Revenue								
4082	Retail Services Revenues	(\$9,985)	(\$5,670)	(\$1,499)	(\$1,977)	(\$228)	(\$448)	(\$12)	(\$153)
4084	Service Transaction Requests (STR) Revenues	(\$4,015)	(\$2,280)	(\$603)	(\$795)	(\$92)	(\$180)	(\$5)	(\$61)
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$63,140)	(\$36,080)	(\$9,020)	(\$18,040)	\$0	\$0	\$0	\$0
	Sub-total	(\$77,140)	(\$44,030)	(\$11,121)	(\$20,811)	(\$319)	(\$628)	(\$17)	(\$214)
	Operation								
5065	Meter Expense	\$31,316	\$26,789	\$3,431	\$972	\$125	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$77	\$54	\$7	\$1	\$0	\$15	\$0	\$0
	Sub-total	\$31,393	\$26,843	\$3,438	\$972	\$125	\$15	\$0	\$0
	Maintenance								
5175	Maintenance of Meters	\$194,264	\$166,180	\$21,285	\$6,027	\$773	\$0	\$0	\$0
	Billing and Collection								
5310	Meter Reading Expense	\$17,192	\$12,230	\$2,300	\$2,526	\$136	\$0	\$0	\$0
5315	Customer Billing	\$131,000	\$78,472	\$29,516	\$15,898	\$125	\$36	\$96	\$6,856
5320	Collecting	\$130,277	\$78,039	\$29,353	\$15,810	\$124	\$36	\$96	\$6,819
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$4,172	\$2,499	\$940	\$506	\$4	\$1	\$3	\$218
	Sub-total	\$282,641	\$171,240	\$62,110	\$34,740	\$390	\$72	\$196	\$13,893
	Total Operation, Maintenance and Billing	\$508,299	\$364,262	\$86,833	\$41,740	\$1,287	\$87	\$196	\$13,894
	Amortization Expense - Meters	\$121,538	\$103,967	\$13,316	\$3,771	\$483	\$0	\$0	\$0
	Amortization Expense - General Plant assigned to Meters	\$35,038	\$29,984	\$3,907	\$1,024	\$123	\$0	\$0	\$0
	Admin and General	\$384,179	\$275,272	\$65,365	\$32,271	\$1,004	\$67	\$149	\$10,050
	Allocated PILs	\$4,603	\$3,938	\$504	\$143	\$18	\$0	\$0	\$0
	Allocated Debt Return	\$64,262	\$54,972	\$7,041	\$1,994	\$256	\$0	\$0	\$0
	Allocated Equity Return	\$87,836	\$75,138	\$9,624	\$2,725	\$349	\$0	\$0	\$0
	Total	\$1,128,615	\$863,503	\$175,469	\$62,855	\$3,202	(\$473)	\$329	\$23,730

Scenario 3

Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

USoA Account #	Accounts	Total	1	2	3	5	7	8	9
			Residential	General Service Less Than 50 kW	General Service 50 to 2,999 kW	General Service 3,000 to 4,999 kW	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
Distribution Plant									
1565	Conservation and Demand Management								
	Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Primary	\$554,251	\$386,014	\$49,446	\$5,698	\$45	\$107,194	\$2,409	\$3,444
1830-5	Poles, Towers and Fixtures - Secondary	\$116,674	\$81,311	\$10,416	\$1,125	\$9	\$22,580	\$508	\$725
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Primary	\$1,426,924	\$993,797	\$127,300	\$14,671	\$116	\$275,971	\$6,203	\$8,866
1835-5	Overhead Conductors and Devices - Secondary	\$300,378	\$209,337	\$26,815	\$2,896	\$24	\$58,132	\$1,307	\$1,868
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	\$471,220	\$328,186	\$42,039	\$4,845	\$38	\$91,135	\$2,048	\$2,928
1840-5	Underground Conduit - Secondary	\$52,358	\$36,489	\$4,674	\$505	\$4	\$10,133	\$228	\$326
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$490,595	\$341,679	\$43,767	\$5,044	\$40	\$94,881	\$2,133	\$3,048
1845-5	Underground Conductors and Devices - Secondary	\$735,877	\$512,842	\$65,692	\$7,094	\$60	\$142,413	\$3,201	\$4,575
1850	Line Transformers	\$2,178,820	\$1,528,102	\$195,742	\$7,460	\$0	\$424,345	\$9,538	\$13,633
1855	Services	\$611,529	\$362,166	\$92,783	\$50,096	\$421	\$100,571	\$2,261	\$3,231
1860	Meters	\$2,072,905	\$1,773,232	\$227,120	\$64,309	\$8,244	\$0	\$0	\$0
1880	IFRS Placeholder Asset Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-total		\$9,011,519	\$6,553,149	\$885,795	\$163,742	\$9,001	\$1,327,354	\$29,835	\$42,643
Accumulated Amortization									
Accum. Amortization of Electric Utility Plant - Line Transformers, Services and Meters									
		(\$3,802,988)	(\$2,708,997)	(\$362,982)	(\$52,668)	(\$2,130)	(\$641,199)	(\$14,412)	(\$20,599)
Customer Related Net Fixed Assets		\$5,208,531	\$3,844,152	\$522,813	\$111,074	\$6,872	\$686,155	\$15,423	\$22,044
Allocated General Plant Net Fixed Assets		\$574,142	\$421,342	\$58,301	\$11,465	\$666	\$78,115	\$1,754	\$2,500
Customer Related NFA Including General Plant		\$5,782,672	\$4,265,493	\$581,113	\$122,538	\$7,538	\$764,269	\$17,177	\$24,544
Misc Revenue									
4082	Retail Services Revenues	(\$9,985)	(\$5,670)	(\$1,499)	(\$1,977)	(\$228)	(\$448)	(\$12)	(\$153)
4084	Service Transaction Requests (STR) Revenues	(\$4,015)	(\$2,280)	(\$603)	(\$795)	(\$92)	(\$180)	(\$5)	(\$61)
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$63,140)	(\$36,080)	(\$9,020)	(\$18,040)	\$0	\$0	\$0	\$0
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-total		(\$77,140)	(\$44,030)	(\$11,121)	(\$20,811)	(\$319)	(\$628)	(\$17)	(\$214)
Operating and Maintenance									
5005	Operation Supervision and Engineering	\$129,471	\$89,191	\$12,291	\$1,855	\$14	\$24,768	\$57	\$796
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$123,990	\$86,364	\$11,063	\$1,261	\$10	\$23,983	\$539	\$770
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$50,465	\$35,151	\$4,503	\$513	\$4	\$9,761	\$219	\$314
5035	Overhead Distribution Transformers- Operation	\$252	\$177	\$23	\$1	\$0	\$49	\$1	\$2
5040	Underground Distribution Lines and Feeders - Operation Labour	\$10,000	\$6,967	\$892	\$100	\$1	\$1,935	\$43	\$62
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$7,973	\$5,555	\$712	\$80	\$1	\$1,542	\$35	\$50
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$31,316	\$26,789	\$3,431	\$972	\$125	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$77	\$54	\$7	\$1	\$0	\$15	\$0	\$0
5085	Miscellaneous Distribution Expense	\$1,877	\$1,293	\$178	\$27	\$0	\$359	\$8	\$12
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	\$20,925	\$14,415	\$1,986	\$300	\$2	\$4,003	\$90	\$129
5120	Maintenance of Poles, Towers and Fixtures	\$16,715	\$11,642	\$1,491	\$170	\$1	\$3,233	\$73	\$104
5125	Maintenance of Overhead Conductors and Devices	\$4,000	\$2,786	\$357	\$41	\$0	\$74	\$17	\$25
5130	Maintenance of Overhead Services	\$3,000	\$1,777	\$455	\$246	\$2	\$493	\$11	\$16
5135	Overhead Distribution Lines and Feeders - Right of Way	\$18,022	\$12,553	\$1,608	\$183	\$1	\$3,486	\$78	\$112
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5155	Maintenance of Underground Services	\$9,229	\$5,466	\$1,400	\$756	\$6	\$1,518	\$34	\$49
5160	Maintenance of Line Transformers	\$14,456	\$10,138	\$1,299	\$49	\$0	\$2,815	\$63	\$90
5175	Maintenance of Meters	\$194,264	\$166,180	\$21,285	\$6,027	\$773	\$0	\$0	\$0
Sub-total		\$636,033	\$476,497	\$62,980	\$12,581	\$941	\$78,734	\$1,770	\$2,929
Billing and Collection									
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$17,192	\$12,230	\$2,300	\$2,526	\$136	\$0	\$0	\$0
5315	Customer Billing	\$131,000	\$78,472	\$29,516	\$15,898	\$125	\$36	\$96	\$6,856
5320	Collecting	\$130,277	\$78,039	\$29,353	\$15,810	\$124	\$36	\$96	\$6,819
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$4,172	\$2,499	\$940	\$506	\$4	\$1	\$3	\$218
5335	Bad Debt Expense	\$22,545	\$18,036	\$4,509	\$0	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$195,112	\$116,877	\$43,962	\$23,679	\$186	\$53	\$144	\$10,212
Sub-total		\$500,298	\$306,152	\$110,580	\$58,419	\$576	\$126	\$339	\$24,106
Sub Total Operating, Maintenance and Billing		\$1,136,331	\$782,649	\$173,561	\$71,000	\$1,517	\$78,860	\$2,109	\$26,635
Amortization Expense - Customer Related									
Amortization Expense - General Plant assigned to Meters		\$266,447	\$204,212	\$26,795	\$5,586	\$497	\$27,837	\$626	\$894
	Meters	\$114,373	\$83,934	\$11,614	\$2,284	\$133	\$15,561	\$349	\$498
	Admin and General	\$859,937	\$591,446	\$130,652	\$54,895	\$1,183	\$60,885	\$1,610	\$19,266
	Allocated PILs	\$14,936	\$11,024	\$1,499	\$319	\$20	\$1,968	\$44	\$63
	Allocated Debt Return	\$208,500	\$153,884	\$20,928	\$4,446	\$275	\$27,467	\$617	\$882
	Allocated Equity Return	\$284,986	\$210,334	\$28,606	\$6,077	\$376	\$37,543	\$844	\$1,206
	PLCC Adjustment for Line Transformer	\$38,507	\$33,718	\$4,324	\$164	\$0	\$0	\$0	\$301
	PLCC Adjustment for Primary Costs	\$88,814	\$77,099	\$9,880	\$1,142	\$9	\$0	\$0	\$684
	PLCC Adjustment for Secondary Costs	\$38,832	\$34,066	\$3,982	\$442	\$3	\$0	\$0	\$338
Total		\$2,642,217	\$1,848,568	\$364,348	\$122,048	\$3,669	\$249,493	\$6,183	\$47,908

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	General Service Less Than 50 kW	General Service 50 to 2,999 kW	General Service 3,000 to 4,999 kW	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
Distribution Plant								
CWMC	\$ 2,072,905	\$ 1,773,232	\$ 227,120	\$ 64,309	\$ 8,244	\$ -	\$ -	\$ -
Accumulated Amortization								
Accum. Amortization of Electric Utility Plant - Meters only	\$ (467,580)	\$ (399,983)	\$ (51,231)	\$ (14,506)	\$ (1,860)	\$ -	\$ -	\$ -
Meter Net Fixed Assets	\$ 1,605,326	\$ 1,373,249	\$ 175,889	\$ 49,803	\$ 6,385	\$ -	\$ -	\$ -
Misc Revenue								
CWNB	\$ (14,000)	\$ (7,950)	\$ (2,101)	\$ (2,771)	\$ (319)	\$ (628)	\$ (17)	\$ (214)
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (63,140)	\$ (36,080)	\$ (9,020)	\$ (18,040)	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ (77,140)	\$ (44,030)	\$ (11,121)	\$ (20,811)	\$ (319)	\$ (628)	\$ (17)	\$ (214)
Operation								
CWMC	\$ 31,316	\$ 26,789	\$ 3,431	\$ 972	\$ 125	\$ -	\$ -	\$ -
CCA	\$ 77	\$ 54	\$ 7	\$ 1	\$ 0	\$ 15	\$ 0	\$ 0
Sub-total	\$ 31,393	\$ 26,843	\$ 3,438	\$ 972	\$ 125	\$ 15	\$ 0	\$ 0
Maintenance								
1860	\$ 194,264	\$ 166,180	\$ 21,285	\$ 6,027	\$ 773	\$ -	\$ -	\$ -
Billing and Collection								
CWMR	\$ 17,192	\$ 12,230	\$ 2,300	\$ 2,526	\$ 136	\$ -	\$ -	\$ -
CWNB	\$ 265,449	\$ 159,010	\$ 59,810	\$ 32,215	\$ 253	\$ 72	\$ 196	\$ 13,893
Sub-total	\$ 282,641	\$ 171,240	\$ 62,110	\$ 34,740	\$ 390	\$ 72	\$ 196	\$ 13,893
Total Operation, Maintenance and Billing	\$ 508,299	\$ 364,262	\$ 86,833	\$ 41,740	\$ 1,287	\$ 87	\$ 196	\$ 13,894
Amortization Expense - Meters	\$ 121,538	\$ 103,967	\$ 13,316	\$ 3,771	\$ 483	\$ -	\$ -	\$ -
Allocated PILs	\$ 4,149	\$ 3,549	\$ 454	\$ 129	\$ 17	\$ -	\$ -	\$ -
Allocated Debt Return	\$ 57,917	\$ 49,542	\$ 6,335	\$ 1,807	\$ 233	\$ -	\$ -	\$ -
Allocated Equity Return	\$ 79,163	\$ 67,716	\$ 8,658	\$ 2,470	\$ 318	\$ -	\$ -	\$ -
Total	\$ 693,924	\$ 545,006	\$ 104,475	\$ 29,105	\$ 2,020	\$ (540)	\$ 179	\$ 13,680

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	General Service Less Than 50 kW	General Service 50 to 2,999 kW	General Service 3,000 to 4,999 kW	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
Distribution Plant								
CWMC	\$ 2,072,905	\$ 1,773,232	\$ 227,120	\$ 64,309	\$ 8,244	\$ -	\$ -	\$ -
Accumulated Amortization								
Accum. Amortization of Electric Utility Plant - Meters only	\$ (467,580)	\$ (399,983)	\$ (51,231)	\$ (14,506)	\$ (1,860)	\$ -	\$ -	\$ -
Meter Net Fixed Assets	\$ 1,605,326	\$ 1,373,249	\$ 175,889	\$ 49,803	\$ 6,385	\$ -	\$ -	\$ -
Allocated General Plant Net Fixed Assets	\$ 175,890	\$ 150,516	\$ 19,614	\$ 5,140	\$ 619	\$ -	\$ -	\$ -
Meter Net Fixed Assets Including General Plant	\$ 1,781,215	\$ 1,523,765	\$ 195,503	\$ 54,943	\$ 7,004	\$ -	\$ -	\$ -
Misc Revenue								
CWNB	\$ (14,000)	\$ (7,950)	\$ (2,101)	\$ (2,771)	\$ (319)	\$ (628)	\$ (17)	\$ (214)
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (63,140)	\$ (36,080)	\$ (9,020)	\$ (18,040)	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ (77,140)	\$ (44,030)	\$ (11,121)	\$ (20,811)	\$ (319)	\$ (628)	\$ (17)	\$ (214)
Operation								
CWMC	\$ 31,316	\$ 26,789	\$ 3,431	\$ 972	\$ 125	\$ -	\$ -	\$ -
CCA	\$ 77	\$ 54	\$ 7	\$ 1	\$ 0	\$ 15	\$ 0	\$ 0
Sub-total	\$ 31,393	\$ 26,843	\$ 3,438	\$ 972	\$ 125	\$ 15	\$ 0	\$ 0
Maintenance								
1860	\$ 194,264	\$ 166,180	\$ 21,285	\$ 6,027	\$ 773	\$ -	\$ -	\$ -
Billing and Collection								
CWMR	\$ 17,192	\$ 12,230	\$ 2,300	\$ 2,526	\$ 136	\$ -	\$ -	\$ -
CWNB	\$ 265,449	\$ 159,010	\$ 59,810	\$ 32,215	\$ 253	\$ 72	\$ 196	\$ 13,893
Sub-total	\$ 282,641	\$ 171,240	\$ 62,110	\$ 34,740	\$ 390	\$ 72	\$ 196	\$ 13,893
Total Operation, Maintenance and Billing	\$ 508,299	\$ 364,262	\$ 86,833	\$ 41,740	\$ 1,287	\$ 87	\$ 196	\$ 13,894
Amortization Expense - Meters	\$ 121,538	\$ 103,967	\$ 13,316	\$ 3,771	\$ 483	\$ -	\$ -	\$ -
Amortization Expense - General Plant assigned to Meters Admin and General	\$ 35,038	\$ 29,984	\$ 3,907	\$ 1,024	\$ 123	\$ -	\$ -	\$ -
Admin and General	\$ 384,179	\$ 275,272	\$ 65,365	\$ 32,271	\$ 1,004	\$ 67	\$ 149	\$ 10,050
Allocated PILs	\$ 4,603	\$ 3,938	\$ 504	\$ 143	\$ 18	\$ -	\$ -	\$ -
Allocated Debt Return	\$ 64,262	\$ 54,972	\$ 7,041	\$ 1,994	\$ 256	\$ -	\$ -	\$ -
Allocated Equity Return	\$ 87,836	\$ 75,138	\$ 9,624	\$ 2,725	\$ 349	\$ -	\$ -	\$ -
Total	\$ 1,128,615	\$ 863,503	\$ 175,469	\$ 62,855	\$ 3,202	\$ (473)	\$ 329	\$ 23,730

Scenario 3

Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

USoA Account #	Accounts	Total	Residential	General Service Less Than 50 kW	General Service 50 to 2,999 kW	General Service 3,000 to 4,999 kW	Street Lighting	Sentinel Lighting	Unmetered Scattered Load
Distribution Plant									
	CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PNCP	\$ 2,942,979	\$ 2,049,670	\$ 262,552	\$ 30,258	\$ 238	\$ 569,181	\$ 12,794	\$ 18,286
	SNCP	\$ 1,205,286	\$ 839,979	\$ 107,597	\$ 11,619	\$ 98	\$ 233,257	\$ 5,243	\$ 7,494
	Overhead Conductors and Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LTNCP	\$ 2,178,820	\$ 1,528,102	\$ 195,742	\$ 7,460	\$ -	\$ 424,345	\$ 9,538	\$ 13,633
	CWCS	\$ 611,529	\$ 362,166	\$ 92,783	\$ 50,096	\$ 421	\$ 100,571	\$ 2,261	\$ 3,231
	CWMC	\$ 2,072,905	\$ 1,773,232	\$ 227,120	\$ 64,309	\$ 8,244	\$ -	\$ -	\$ -
	Sub-total	\$ 9,011,519	\$ 6,553,149	\$ 885,795	\$ 163,742	\$ 9,001	\$ 1,327,354	\$ 29,835	\$ 42,643
Accumulated Amortization									
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$ (3,802,988)	\$ (2,708,997)	\$ (362,982)	\$ (52,668)	\$ (2,130)	\$ (641,199)	\$ (14,412)	\$ (20,599)
	Customer Related Net Fixed Assets	\$ 5,208,531	\$ 3,844,152	\$ 522,813	\$ 111,074	\$ 6,872	\$ 686,155	\$ 15,423	\$ 22,044
	Allocated General Plant Net Fixed Assets	\$ 574,142	\$ 421,342	\$ 58,301	\$ 11,465	\$ 666	\$ 78,115	\$ 1,754	\$ 2,500
	Customer Related NFA Including General Plant	\$ 5,782,672	\$ 4,265,493	\$ 581,113	\$ 122,538	\$ 7,538	\$ 764,269	\$ 17,177	\$ 24,544
Misc Revenue									
	CWNB	\$ (14,000)	\$ (7,950)	\$ (2,101)	\$ (2,771)	\$ (319)	\$ (628)	\$ (17)	\$ (214)
	NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LPHA	\$ (63,140)	\$ (36,080)	\$ (9,020)	\$ (18,040)	\$ -	\$ -	\$ -	\$ -
	Sub-total	\$ (77,140)	\$ (44,030)	\$ (11,121)	\$ (20,811)	\$ (319)	\$ (628)	\$ (17)	\$ (214)
Operating and Maintenance									
	1815-1855	\$ 152,274	\$ 104,899	\$ 14,455	\$ 2,182	\$ 17	\$ 29,130	\$ 655	\$ 936
	1830 & 1835	\$ 192,477	\$ 134,068	\$ 17,173	\$ 1,957	\$ 16	\$ 37,230	\$ 837	\$ 1,196
	1850	\$ 14,708	\$ 10,315	\$ 1,321	\$ 50	\$ -	\$ 2,864	\$ 64	\$ 92
	1840 & 1845	\$ 17,973	\$ 12,521	\$ 1,604	\$ 180	\$ 1	\$ 3,477	\$ 78	\$ 112
	CWMC	\$ 31,316	\$ 26,789	\$ 3,431	\$ 972	\$ 125	\$ -	\$ -	\$ -
	CCA	\$ 77	\$ 54	\$ 7	\$ 1	\$ 0	\$ 15	\$ 0	\$ 0
	O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1830	\$ 16,715	\$ 11,642	\$ 1,491	\$ 170	\$ 1	\$ 3,233	\$ 73	\$ 104
	1835	\$ 4,000	\$ 2,786	\$ 357	\$ 41	\$ 0	\$ 774	\$ 17	\$ 25
	1855	\$ 12,229	\$ 7,242	\$ 1,855	\$ 1,002	\$ 8	\$ 2,011	\$ 45	\$ 65
	1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1860	\$ 194,264	\$ 166,180	\$ 21,285	\$ 6,027	\$ 773	\$ -	\$ -	\$ -
	Sub-total	\$ 636,033	\$ 476,497	\$ 62,980	\$ 12,581	\$ 941	\$ 78,734	\$ 1,770	\$ 2,529
Billing and Collection									
	CWNB	\$ 460,561	\$ 275,886	\$ 103,771	\$ 55,894	\$ 440	\$ 126	\$ 339	\$ 24,106
	CWMB	\$ 17,192	\$ 12,230	\$ 2,300	\$ 2,526	\$ 136	\$ -	\$ -	\$ -
	BDHA	\$ 22,545	\$ 18,036	\$ 4,509	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-total	\$ 500,298	\$ 306,152	\$ 110,580	\$ 58,419	\$ 576	\$ 126	\$ 339	\$ 24,106
	Sub Total Operating, Maintenance and Billing	\$ 1,136,331	\$ 782,649	\$ 173,561	\$ 71,000	\$ 1,517	\$ 78,860	\$ 2,109	\$ 26,635
	Amortization Expense - Customer Related	\$ 266,447	\$ 204,212	\$ 26,795	\$ 5,586	\$ 497	\$ 27,837	\$ 626	\$ 894
	Amortization Expense - General Plant assigned to Meters	\$ 114,373	\$ 83,934	\$ 11,614	\$ 2,284	\$ 133	\$ 15,561	\$ 349	\$ 498
	Admin and General	\$ 859,937	\$ 591,446	\$ 130,652	\$ 54,895	\$ 1,183	\$ 60,885	\$ 1,610	\$ 19,266
	Allocated PILs	\$ 14,936	\$ 11,024	\$ 1,499	\$ 319	\$ 20	\$ 1,968	\$ 44	\$ 63
	Allocated Debt Return	\$ 208,500	\$ 153,884	\$ 20,928	\$ 4,446	\$ 275	\$ 27,467	\$ 617	\$ 882
	Allocated Equity Return	\$ 284,986	\$ 210,334	\$ 28,606	\$ 6,077	\$ 376	\$ 37,543	\$ 844	\$ 1,206
	PLCC Adjustment for Line Transformer	\$ 38,507	\$ 33,718	\$ 4,324	\$ 164	\$ -	\$ -	\$ -	\$ 301
	PLCC Adjustment for Primary Costs	\$ 88,814	\$ 77,099	\$ 9,880	\$ 1,142	\$ 9	\$ -	\$ -	\$ 684
	PLCC Adjustment for Secondary Costs	\$ 38,832	\$ 34,066	\$ 3,982	\$ 442	\$ 3	\$ -	\$ -	\$ 338
	Total	\$ 2,642,217	\$ 1,848,568	\$ 364,348	\$ 122,048	\$ 3,669	\$ 249,493	\$ 6,183	\$ 47,908