EXHIBIT 7

COST ALLOCATION

ESSEX POWERLINES CORPORATION

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7.1 Cost Allocation Study Requirements

7.1.1 Overview

On September 29, 2006, the Ontario Energy Board ("the "Board") issued its directions on *Cost Allocation Methodology for Electricity Distributors* (the "Directions"). On November 15, 2006, the Board issued the *Cost Allocation Information Filing Guidelines for Electricity Distributors* (the "Guidelines"), the Cost Allocation Model (the "Model"), and the User Instructions (the "Instructions") for the Model. EPLC has prepared this Application to be consistent with EPLC's understanding of the Directions, the Guidelines, the Model, and the Instructions.

On March 31, 2011, the Board issued additional guidance entitled *Review of Electricity Distribution Cost Allocation Policy* (EB-2009-0261). For the purpose of this Application, EPLC has followed the cost allocation policies outlined in the Board's March 31, 2011, Cost Allocation Report, the Board's letter dated June 12, 2015, with regard to the treatment of Street Lighting connections, and the 2024 Cost Allocation Model version ("2024_Cost_Allocation_Model_1.0") issued on June 23, 2023.

In this application, EPLC has used the 2025 Cost Allocation Model version of the cost allocation model and submitted the cost allocation study to reflect 2025 test year costs, customer numbers and demand values. The 2025 demand values were based on weather-normalized 2023 hourly demand values by rate class adjusted to the weather normalized load forecast used to design rates. EPLC has developed weighting factors as outlined below based on analyzing the costs allocated by each weighting factor.

7.2 Weighting Factors

The following sections outline the details associated with determining the class revenue requirements.

7.2.1 Weighting Factor for Services - Account 1855

The Weighting Factors for Services was calculated by determining the estimated average cost of servicing the residential, GS<50, and GS>50 rate classes. EPLC then allocated a weighting factor of 1 to the Residential rate class as is indicated on the Cost Allocation instruction sheet and calculated the relative weighting factor for GS<50 and GS>50. EPLC determined that a weighting factor of 0.5 for the Street Lighting and Sentinel Lighting classes was reasonable based on their relative work requirements to the Residential Class. EPLC calculated a weighting factor of 2 and 5 for the USL and Embedded Distributor classes based on an assessment of work required to support each respective class in relation to the Residential class.

The weighting factors assigned for Services in the Cost Allocation Model are summarized below in Table 7-1.

Table 7-1: Service Weighting Factors

Rate Class	Service Weighting Factors
Residential	1.0
GS<50	2.0
GS>50	2.5
Street Light	0.5
Sentinel	0.5
USL	2.0
Embedded Distributor	5.0

7.2.2 Weighting Factors for Billing and Collecting - Accounts 5315-5340

Accounts 5315-5340 were examined to arrive at the appropriate weighting factors for Billing and Collecting. Separate expenses within each account were examined and where expenses related to more than one rate class, an expense-specific factor was assessed to permit allocation. The total expense per line per class was then calculated to determine the portion of expense related to each class. With the Residential factor set to one, each of the other class factors were calculated.

The billing and collecting labour were weighted according to the hours required to bill an average cycle for each class. The residential routes, on average, require approximately 5 hours to bill per month, while the GS>50 take approximately 15 hours per month to bill. This is due to the complexity of the data required to produce a bill.

Through this analysis, EPLC was able to align the Billing and Collection expenses to each rate class and thus calculate the factors shown below in Table 7-2.

Table 7-2: Billing and Collecting Weighting Factors

Rate Class	Billing & Collecting Weighting Factors
Residential	1.0
GS<50	2.0
GS>50	3.3
Street Light	1.0
Sentinel	0.8
USL	0.8
Embedded Distributor	7.2

7.2.3 Installation Cost per Meter

EPLC 's installation costs per meter, based on accounts 1860 (Meters), 5065 (Meter Expense), and 5175 (Maintenance of Meters), were calculated based on current meter costs, labour rates, truck rates, and IT

costs, if applicable. The installed costs of EPLC's general service meters include higher capital and installation costs, as shown in Table 7-3 below.

Table 7-3: Installation Cost per Meter

Meter Types	Cost Per Meter (Installed)
Single Phase 200 Amp- Urban	$ 415
Single Phase 200 Amp- Rural	$ 415
Central Meter 1 Phase	$ 488
Network Meter (Costs to be updated)	$ 551
MicroFIT 1 Phase	$ 447
Central Meter 1 Phase- Demand	$ 970
Demand without IT	$ 1,175
Demand with IT	$ 1,490
Demand with IT and Interval Capability- Sec	$ 160
Demand with IT and Interval Capability- Pri	$ 1,689
Demand with IT / Ant	$ 1,600
Solar 3 Phase	$ 1,600
600 Volt Delta	$ 1,500

7.2.4 Weighting Factor for Meter Reading

EPLC currently employs only two methods of reading its meters. The majority are smart meter reads which are now automated and straight forward. The remaining meter reads are interval meter reads which require relatively greater cost per unit when compared to their smart meter counterparts (i.e. 3rd party costs, MV90 data collection costs, etc.).

EPLC completed an analysis of the costs included in meter reading and assigned the costs to the appropriate type of meter based on the nature of the cost. Based on this analysis, EPLC calculated the overall cost per meter and assigned a weighting factor of 1 for the meter reading costs related to AMI smart meters.

EPLC currently estimates the Meter Reading Weighting Factors as shown in Table 7-4 below.

Table 7-4: Meter Reading Weighting Factors

Meter Read Type	Meter Read Weighting Factors
Smart Meter	1.0
Smart Meter with Demand	1.0
Interval	25.0

7.3 Summary of Results and Proposed Changes

The data used in the updated cost allocation study is consistent with EPLC's cost data that supports the proposed 2025 Test Year Revenue Requirement outlined in the Application. Consistent with the Guidelines, assets were broken out into primary and secondary distribution functions using current information on the distribution system. The breakout of assets, capital contributions, depreciation, accumulated depreciation, customer data and load data by primary, line transformer, and secondary categories were developed from the best data available to EPLC, from its engineering records, and from its customer and financial information systems. An Excel version of the updated cost allocation model has been included with the filed Application.

Capital contributions, depreciation, and accumulated Depreciation by UsoA are consistent with the information provided on the 2025 continuity schedule shown in Exhibit 2. The rate class customer data used in the cost allocation model is consistent with the 2025 Customer Forecast included in Exhibit 3.

7.3.1 Load Profile Data

In a letter dated June 12, 2015, the OEB stated that it expected distributors to be mindful of material changes to load profiles and to propose updates in their respective cost of service applications when warranted. In its 2018 COS application, EPLC used the load profiles provided by Hydro One in its cost allocation models. Those load profiles were scaled to the 2018 consumption forecasts. The Hydro One profiles were based on 2004 data, and consumption patterns have changed since then due to factors such as technology, macroeconomic changes, conservation programs and time of use pricing.

Since that time, EPLC has complied hourly data from 2022 and 2023 and worked with Elenchus Research Associates to use this data to update the load profiles for each rate class.

Load profiles were derived using weather normalized 2022 and 2023 hourly load data; adjustments were made to align the 2023 load profiles with the proposed 2025 Load Forecast (i.e. consumption forecast). The weather-normalization process involves three steps:

A. Derive weather profile of a typical year;
B. Derive the impact of heating degree days ("HDD") and cooling degree days ("CDD") on hourly load; and
C. Adjust actual load to typical load with the degree day impacts.

7.4 Class Specific Details

7.4.1 New Customer Class

EPLC is not proposing any new customer class as part of this Application.

7.4.2 Elimination of Customer Class

EPLC does not propose to eliminate any customer class.

7.4.3 Unmetered Loads

As part of regular business operations, EPLC regularly communicates with its unmetered load customers to aid and assist, where necessary, as it relates to how EPLC and other distributors operate and our overall effect on unmetered load customers (including Unmetered Scattered Load, Street Lighting, and Sentinel Lighting).

7.4.4 Standby Rates

EPLC is not currently requesting a separate Standby Rate as part of this Application.

7.4.5 MicroFIT Class

EPLC is not proposing to include MicroFIT as a separate class in the cost allocation model in 2025.

7.4.6 Embedded Distributor Class

Effective January 1st, 2007, EPLC became a Host Distributor to Hydro One Networks Inc. ("HONI") as HONI de-registered six wholesale meters with the Independent Electricity System Operator. These de-registrations occurred downstream of EPLC wholesale meters at the Keith and Malden delivery points. HONI and EPLC jointly re-configured load across their systems to reduce the number of embedded points to three in 2018 and there have been no changes to the configuration since. As such, weighting factors have been held the same.

7.5 Class Revenue Requirements

The allocated costs by rate class for the 2018 Cost of Service filing and the 2025 updated study are provided in Table 7-5 below.

Table 7-5: Allocated Costs

Rate Class	Costs Allocated in 2018 Study	%	Costs Allocated in 2025 Study	%
Residential	$ 9,625,174	74.2%	14,684,864	75.3%
GS<50	$ 1,467,052	11.3%	2,078,387	10.7%
GS>50	$ 1,555,011	12.0%	2,201,558	11.3%
Street Light	$ 155,290	1.2%	305,066	1.6%
Sentinel	$ 21,704	0.2%	56,492	0.3%
USL	$ 50,024	0.4%	50,560	0.3%
Embedded Distributor	$ 98,708	0.8%	117,414	0.6%
Total	**$ 12,972,963**	**100.0%**	**$ 19,494,341**	**100.0%**

7.6 Revenue to Cost Ratios

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

In the March 31, 2011, Cost Allocation Report, the Board established what it considered to be the appropriate ranges of revenue-to-cost ratios which are summarized in Table 7-6 below. In addition, Table 7-6 provides EPLC's revenue-to-cost ratios from the 2018 Application, the updated 2025 cost allocation study and the proposed 2026-2027 ratios.

Table 7-6: Revenue-to-Cost Ratios

Rate Class	Previously Approved 2018 Ratios	Status Quo Ratios	2025 Proposed Ratios	2026 Proposed Ratios	2027 Proposed Ratios	2028 Proposed Ratios	Policy Range
Residential	96.20%	91.70%	94.20%	94.21%	94.17%	94.15%	85 - 115
GS<50	116.80%	119.90%	119.90%	119.92%	119.92%	119.92%	80 - 120
GS>50	103.70%	136.50%	120.00%	120.00%	120.00%	120.00%	80 - 120
Street Lights	120.00%	82.50%	94.20%	94.21%	94.17%	94.15%	80 - 120
Unmetered Scattered Load	120.00%	140.60%	120.00%	120.00%	120.00%	120.00%	80 - 120
Sentinel Lights	120.00%	40.30%	55.40%	63.15%	74.24%	80.00%	80 - 120
Embedded Distributor	120.00%	158.00%	120.00%	120.00%	120.00%	120.00%	80 - 120

In absence of any rate mitigation there would be total bill impacts in excess of 10% for the Sentinel lighting rate class. Sentinel Light distribution rates increase in 2025 - 2027 so the total bill impact is 10%, and in 2028 distribution rates increase so it reaches the 80% revenue-to-cost floor. The lower Sentinel Light rate increases in 2025 and 2026 are offset by small increases to Residential and General Service < 50 rates.

EPLC is not proposing any new rates in this Application.

The following Table 7-7 provides information on calculated class revenue, which is consistent with RRWF, Tab 11 Cost Allocation, and Calculated Class Revenues. The resulting 2025 proposed base revenue will be the amount used in Exhibit 8 to design the proposed distribution charges in this application.

Table 7-7: Calculated Class Revenue

Rate Class	2025 Base Revenue at Existing Rates	2025 Base Revenue Allocated at Existing Rates	2025 Proposed Base Revenue	Miscellaneous Reveune
Residential	$ 10,992,335	$ 12,582,836	$ 12,956,439	$ 883,263
GS<50	$ 2,075,034	$ 2,375,274	$ 2,375,274	$ 117,225
GS>50	$ 2,549,448	$ 2,918,333	$ 2,555,629	$ 86,240
Street Light	$ 208,082	$ 238,189	$ 273,943	$ 13,566
Sentinel	$ 17,145	$ 19,626	$ 28,075	$ 3,118
USL	$ 60,149	$ 68,852	$ 58,415	$ 2,257
Embedded Distributor	$ 161,603	$ 184,986	$ 140,322	$ 575
Total	**$ 16,063,795**	**$ 18,388,097**	**$ 18,388,097**	**$ 1,106,244**

ATTACHMENTS

Attachment 7-A

Cost Allocation Model Tabs

	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

2025 Cost Allocation Model

EB-2024-0020

Sheet I2 Class Selection -

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

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

16-Apr-24

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

** Space available for additional information about this run

Ontario Energy Board

2025 Cost Allocation Model

EB-2024-0020

Sheet I3 Trial Balance Data

[Comparisons with RRWF]

RRWF Reference:

9. cell F23	Return on Deemed Equity	$3,074,726			
9. cell F19	Income Taxes (Grossed up)	$197,057			
9. cell F22	Deemed Interest Expense	$1,815,791			
9. cell F25	Service Revenue Requirement	$19,494,342	From this Sheet	Differences?	
	Revenue Requirement to be Used in this model ($)	$19,494,342	$19,494,341	Rev Req Matches	
4. cell G19	Rate Base ($)	$83,461,606			
	Rate Base to be Used in this model ($)	$83,461,606	$83,461,606	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	$0				$0
1806	Land Rights	$0				$0
1808	Buildings and Fixtures	$0				$0
1810	Leasehold Improvements	$0				$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0				$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0				$0
1825	Storage Battery Equipment	$0				$0
1830	Poles, Towers and Fixtures	$14,414,993				$14,414,993
1835	Overhead Conductors and Devices	$16,867,583				$16,867,583
1840	Underground Conduit	$14,506,758				$14,506,758
1845	Underground Conductors and Devices	$18,678,037				$18,678,037
1850	Line Transformers	$28,142,366				$28,142,366
1855	Services	$20,058,436				$20,058,436
1860	Meters	$11,202,950				$11,202,950

	blank row	$276,636,331				
1865	Other Installations on Customer's Premises	$0				$0
1870	Leased Property on Customer Premises	$0				$0
1875	Street Lighting and Signal Systems	$0				$0
1905	Land	$190,119				$190,119
1906	Land Rights	$353,856				$353,856
1908	Buildings and Fixtures	$5,215,589				$5,215,589
1910	Leasehold Improvements	$0				$0
1915	Office Furniture and Equipment	$593,757				$593,757
1920	Computer Equipment - Hardware	$2,187,639				$2,187,639
1925	Computer Software	$5,541,980				$5,541,980
1930	Transportation Equipment	$6,235,589				$6,235,589
1935	Stores Equipment	$134,945				$134,945
1940	Tools, Shop and Garage Equipment	$1,091,069				$1,091,069
1945	Measurement and Testing Equipment	$70,247				$70,247
1950	Power Operated Equipment	$0				$0
1955	Communication Equipment	$192,478				$192,478
1960	Miscellaneous Equipment	$0				$0
1965	Water Heater Rental Units	$0				$0
1970	Load Management Controls - Customer Premises	$0				$0
1975	Load Management Controls - Utility Premises	$0				$0
1980	System Supervisory Equipment	$201,736				$201,736
1985	Sentinel Lighting Rental Units	$0				$0
1990	Other Tangible Property	$0				$0
1995	Contributions and Grants - Credit	($15,123,919)				($15,123,919)
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	($50,325,962)				($50,325,962)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	($3,258,447)				($3,258,447)
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	($3,074,726)
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					$0
4010	Commercial Energy Sales					$0
4015	Industrial Energy Sales					$0
4020	Energy Sales to Large Users					$0
4025	Street Lighting Energy Sales					$0
4030	Sentinel Lighting Energy Sales					$0
4035	General Energy Sales					$0
4040	Other Energy Sales to Public Authorities					$0
4045	Energy Sales to Railroads and Railways					$0
4050	Revenue Adjustment					$0
4055	Energy Sales for Resale					$0
4060	Interdepartmental Energy Sales					$0
4062	Billed WMS					$0
4064	Billed-One-Time					$0
4066	Billed NW					$0
4068	Billed CN					$0
4069	Billed LV					$0
4080	Distribution Services Revenue	$0				$0
4082	Retail Services Revenues	$0				$0
4084	Service Transaction Requests (STR) Revenues	$0				$0
4086	SSS Admin Charge	$0				$0
4090	Electric Services Incidental to Energy Sales	$0				$0
4105	Transmission Charges Revenue	$0				$0
4110	Transmission Services Revenue	$0				$0
4205	Interdepartmental Rents	$0				$0
4210	Rent from Electric Property	($155,000)				($155,000)
4215	Other Utility Operating Income	$0				$0
4220	Other Electric Revenues	$0				$0
4225	Late Payment Charges	($210,000)				($210,000)
4230	Sales of Water and Water Power	$0				$0
4235	Miscellaneous Service Revenues	($152,000)		$152,000		$0
4235-1	Account Set Up Charges	$0		($76,000)		($76,000)
4235-90	Miscellaneous Service Revenues - Residual	$0		($76,000)		($76,000)
4240	Provision for Rate Refunds	$0				$0
4245	Government Assistance Directly Credited to Income	($365,033)				($365,033)
4305	Regulatory Debits	$0				$0
4310	Regulatory Credits	$0				$0
4315	Revenues from Electric Plant Leased to Others	$0				$0
4320	Expenses of Electric Plant Leased to Others	$0				$0
4324	Special Purpose Charge Recovery	$0				$0
4325	Revenues from Merchandise, Jobbing, Etc.	$0				$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0				$0
4335	Profits and Losses from Financial Instrument Hedges	$0				$0
4340	Profits and Losses from Financial Instrument Investments	$0				$0
4345	Gains from Disposition of Future Use Utility Plant	$0				$0
4350	Losses from Disposition of Future Use Utility Plant	$0				$0
4355	Gain on Disposition of Utility and Other Property	($75,000)				($75,000)
4360	Loss on Disposition of Utility and Other Property	$45,000				$45,000
4365	Gains from Disposition of Allowances for Emission	$0				$0
4370	Losses from Disposition of Allowances for Emission	$0				$0
4375	Revenues from Non-Utility Operations	($162,539)				($162,539)
4380	Expenses of Non-Utility Operations	$147,910				$147,910
4385	Non-Utility Rental Income	$0				$0
4390	Miscellaneous Non-Operating Income	($30,000)				($30,000)
4395	Rate-Payer Benefit Including Interest	$0				$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$3,000				$3,000
4405	Interest and Dividend Income	($152,582)				($152,582)
4415	Equity in Earnings of Subsidiary Companies	$0				$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	$58,204,653				$58,204,653
4708	Charges-WMS	$2,442,412				$2,442,412
4710	Cost of Power Adjustments					$0
4712	Charges-One-Time					$0
4714	Charges-NW	$5,856,757				$5,856,757
4715	System Control and Load Dispatching					$0
4716	Charges-CN	$4,135,672				$4,135,672
4720	Other Expenses					$0
4725	Competition Transition Expense					$0
4730	Rural Rate Assistance Expense	$734,928				$734,928
4750	Charges-LV	$2,003,892				$2,003,892
4751	Charges - Smart Metering Entity Charge	$129,071				$129,071
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	$76,435				$76,435
5010	Load Dispatching	$197,969				$197,969
5012	Station Buildings and Fixtures Expense	$0				$0
5014	Transformer Station Equipment - Operation Labour	$0				$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0				$0
5016	Distribution Station Equipment - Operation Labour	$0				$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0				$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$179,207				$179,207
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$52,665				$52,665
5030	Overhead Subtransmission Feeders - Operation	$0				$0
5035	Overhead Distribution Transformers- Operation	$0				$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$86,275				$86,275
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$36,570				$36,570
5050	Underground Subtransmission Feeders - Operation	$0				$0
5055	Underground Distribution Transformers - Operation	$38,399				$38,399
5060	Street Lighting and Signal System Expense	$0				$0
5065	Meter Expense	$332,491				$332,491
5070	Customer Premises - Operation Labour	$564,505				$564,505
5075	Customer Premises - Materials and Expenses	$0				$0
5085	Miscellaneous Distribution Expense	$193,151				$193,151
5090	Underground Distribution Lines and Feeders - Rental Paid	$0				$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0				$0
5096	Other Rent	$132,433				$132,433
5105	Maintenance Supervision and Engineering	$15,070				$15,070
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0				$0
5112	Maintenance of Transformer Station Equipment	$0				$0
5114	Maintenance of Distribution Station Equipment	$0				$0
5120	Maintenance of Poles, Towers and Fixtures	$109,792				$109,792
5125	Maintenance of Overhead Conductors and Devices	$182,625				$182,625
5130	Maintenance of Overhead Services	$112,853				$112,853
5135	Overhead Distribution Lines and Feeders - Right of Way	$514,612				$514,612
5145	Maintenance of Underground Conduit	$0				$0
5150	Maintenance of Underground Conductors and Devices	$98,297				$98,297
5155	Maintenance of Underground Services	$178,490				$178,490
5160	Maintenance of Line Transformers	$84,555				$84,555
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	$2,498				$2,498
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	$225,691				$225,691
5310	Meter Reading Expense	$18,450				$18,450

5315	Customer Billing	$1,031,057				$1,031,057
5320	Collecting	$605,006				$605,006
5325	Collecting- Cash Over and Short	$0				$0
5330	Collection Charges	$120				$120
5335	Bad Debt Expense	$80,000				$80,000
5340	Miscellaneous Customer Accounts Expenses	$12,650				$12,650
5405	Supervision	$0				$0
5410	Community Relations - Sundry	$25,000				$25,000
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	$0				$0
5515	Advertising Expense	$2,500				$2,500
5520	Miscellaneous Sales Expense	$0				$0
5605	Executive Salaries and Expenses	$482,365				$482,365
5610	Management Salaries and Expenses	$2,193,387			$105,800	$2,087,587
5615	General Administrative Salaries and Expenses	$289,038				$289,038
5620	Office Supplies and Expenses	$282,160				$282,160
5625	Administrative Expense Transferred Credit	$0				$0
5630	Outside Services Employed	$249,149				$249,149
5635	Property Insurance	$23,000				$23,000
5640	Injuries and Damages	$76,025				$76,025
5645	Employee Pensions and Benefits	$160,000				$160,000
5650	Franchise Requirements	$0				$0
5655	Regulatory Expenses	$556,416				$556,416
5660	General Advertising Expenses	$0				$0
5665	Miscellaneous General Expenses	$185,706				$185,706
5670	Rent	$0				$0
5675	Maintenance of General Plant	$594,902				$594,902
5680	Electrical Safety Authority Fees	$14,400				$14,400
5681	Special Purpose Charge Expense					$0
5685	Independent Market Operator Fees and Penalties					$0
5705	Amortization Expense - Property, Plant, and Equipment	$3,457,632				$3,457,632
5710	Amortization of Limited Term Electric Plant					$0
5715	Amortization of Intangibles and Other Electric Plant	$592,401				$592,401
5720	Amortization of Electric Plant Acquisition Adjustments					$0
5725	Miscellaneous Amortization					$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs					$0
5735	Amortization of Deferred Development Costs					$0
5740	Amortization of Deferred Charges					$0
6005	Interest on Long Term Debt		$0		$0	$1,815,791
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
6040	Allowance for Borrowed Funds Used During Construction--Credit	$0				$0
6042	Allowance For Other Funds Used During Construction	$0				$0
6045	Interest Expense on Capital Lease Obligations	$0				$0
6105	Taxes Other Than Income Taxes	$44,000				$44,000
6110	Income Taxes	$6,078	($6,078)		$0	$197,057
6115	Provision for Future Income Taxes	$0				$0
6205	Donations					$0
6205-1	Sub-account LEAP Funding	$16,820				$16,820
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

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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	$77,171,797

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		-	-					-				
1805	Land	$0		$0	-									
1805-1	Land Station >50 kV			$0	-					-				
1805-2	Land Station <50 kV		100.00%	$0	-					-				
1806	Land Rights	$0		$0	-									
1806-1	Land Rights Station >50 kV			$0	-					-				
1806-2	Land Rights Station <50 kV		100.00%	$0	-					-				
1808	Buildings and Fixtures	$0		$0	-									
1808-1	Buildings and Fixtures > 50 kV			$0	-					-				
1808-2	Buildings and Fixtures < 50 KV		100.00%	$0	-					-				
1810	Leasehold Improvements	$0		$0	-									
1810-1	Leasehold Improvements >50 kV			$0	-					-				
1810-2	Leasehold Improvements <50 kV		100.00%	$0	-					-				
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0		$0	-					-				
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0		$0	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			$0	-					-				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)			$0	-					-				
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		100.00%	$0	-					-				
1825	Storage Battery Equipment	$0		$0	-									
1825	Storage Battery Equipment > 50 kV			$0	-					-				
1825	Storage Battery Equipment <50 kV		100.00%	$0	-					-				
1830	Poles, Towers and Fixtures	$14,414,993		($14,414,993)	-									
1830	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			$0	-					-				
1830	Poles, Towers and Fixtures - Primary		43.00%	$6,198,447	6,198,447	($756,793)	$91,516	$ (1,461,515)		4,071,655	$132,133			
1830	Poles, Towers and Fixtures - Secondary		57.00%	$8,216,546	8,216,546	($1,003,191)	$121,312	$ (1,937,357)		5,397,310	$175,153			
1835	Overhead Conductors and Devices	$16,867,583		($16,867,583)	-									
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			$0	-					-				
1835-4	Overhead Conductors and Devices - Primary		84.00%	$14,168,769	14,168,769	($1,729,921)	$209,193	$ (4,023,735)		8,624,305	$237,073			
1835-5	Overhead Conductors and Devices - Secondary		16.00%	$2,698,813	2,698,813	($329,509)	$39,846	$ (766,426)		1,642,725	$45,157			
1840	Underground Conduit	$14,506,758		($14,506,758)	-									
1840-3	Underground Conduit - Bulk Delivery			$0	-					-				
1840-4	Underground Conduit - Primary		58.00%	$8,413,920	8,413,920	($1,027,289)	$124,226	$ (3,197,185)		4,313,672	$194,464			
1840-5	Underground Conduit - Secondary		42.00%	$6,092,838	6,092,838	($743,899)	$89,957	$ (2,315,203)		3,123,693	$140,818			
1845	Underground Conductors and Devices	$18,678,037		($18,678,037)	-									
1845-3	Underground Conductors and Devices - Bulk Delivery			$0	-					-				
1845-4	Underground Conductors and Devices - Primary		65.00%	$12,140,724	12,140,724	($1,482,309)	$179,250	$ (5,728,035)		5,109,629	$319,629			
1845-5	Underground Conductors and Devices - Secondary		35.00%	$6,537,313	6,537,313	($798,167)	$96,519	$ (3,084,327)		2,751,339	$172,108			
1850	Line Transformers	$28,142,366		$0	28,142,366	($3,436,014)	$415,503	$ (9,832,513)		15,289,342	$552,346			
1855	Services	$20,058,436		$0	20,058,436	($2,449,014)	$296,150	$ (5,893,170)		12,012,402	$430,038			
1860	Meters	$11,202,950		$0	11,202,950	($1,367,813)	$165,404	$ (6,672,821)		3,327,721	$326,697			
	Total	**$123,871,123**		**$0**	**$123,871,123**	**($15,123,919)**	**$1,828,875**	**($44,912,285)**	**$0**	**65,663,794**	**$2,725,616**	**$0**	**$0**	**$0**
	SUB TOTAL from I3	**$123,871,123**												

											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	$190,119			190,119			$ -		$ 190,119	$0			
1906	Land Rights	$353,856			353,856				$ (68,182)	$ 285,674			$7,181	
1908	Buildings and Fixtures	$5,215,589			5,215,589			$ (1,021,804)		$ 4,193,785	$96,112			
1910	Leasehold Improvements	$0			-			$ -		$ -	$0			
1915	Office Furniture and Equipment	$593,757			593,757			$ (289,665)		$ 304,092	$38,955			
1920	Computer Equipment - Hardware	$2,187,639			2,187,639			$ (1,400,776)		$ 786,863	$198,447			
1925	Computer Software	$5,541,980			5,541,980				$ (3,190,265)	$ 2,351,714			$585,220	
1930	Transportation Equipment	$6,235,589			6,235,589			$ (3,353,356)		$ 2,882,233	$278,021			
1935	Stores Equipment	$134,945			134,945			$ (75,908)		$ 59,037	$13,332			
1940	Tools, Shop and Garage Equipment	$1,091,069			1,091,069			$ (733,292)		$ 357,776	$58,054			

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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	$77,171,797

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
1945	Measurement and Testing Equipment	$70,247			70,247			$ (68,386)		$ 1,861	$626			
1950	Power Operated Equipment	$0			-			$ -		$ -	$0			
1955	Communication Equipment	$192,478			192,478			$ (190,107)		$ 2,371	$876			
1960	Miscellaneous Equipment	$0			-			$ -		$ -	$0			
1970	Load Management Controls - Customer Premises	$0			-			$ -		$ -	$0			
1975	Load Management Controls - Utility Premises	$0			-			$ -		$ -	$0			
1980	System Supervisory Equipment	$201,736			201,736			$ (109,257)		$ 92,479	$47,593			
1990	Other Tangible Property	$0			-			$ -		$ -	$0			
2005	Property Under Capital Leases	$0			-			$ -		$ -	$0			
2010	Electric Plant Purchased or Sold	$0			-			$ -		$ -	$0			
	Total	$22,009,003		$0	$22,009,003	$0	$0	($7,242,552)	($3,258,447)	$11,508,003	$732,016	$0	$592,401	$0
	SUB TOTAL from I3	$22,009,003												
	I3 Directly Allocated	$0												
	Grand Total	$145,880,125		$0	$145,880,125	($15,123,919)	$1,828,875	($52,154,837)	($3,258,447)	$77,171,797	$3,457,632	$0	$592,401	$0

To be Prorated

1995	Contributed Capital - 1995	($15,123,919)			$15,123,919	Balanced		
2105	Accumulated Depreciation - 2105	($50,325,962)					$50,325,962	Balanced
2120	Accumulated Depreciation - 2120	($3,258,447)					$3,258,447	Balanced
	Total	**($68,708,328)**						
	Net Assets	**$77,171,797**	**Net Fixed Assets Match**					

Amortization Expenses

5705	Amortization Expense - Property, Plant, and Equipment	$3,457,632	($3,457,632)	Balanced		
5710	Amortization of Limited Term Electric Plant	$0		$0	Balanced	
5715	Amortization of Intangibles and Other Electric Plant	$592,401			($592,401)	Balanced
5720	Amortization of Electric Plant Acquisition Adjustments	$0				$0 Balanced
	Total Amortization Expense	**$4,050,033**				

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Sheet I5.1 Miscellaneous Data Worksheet -

Structure KM (kMs of Roads in Service Area that have distribution line)	460.5
Deemed Equity Component of Rate Base (ref: RRWF 7. cell F24)	40%
Working Capital Allowance to be included in Rate Base (%)	7.5%
Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (%)	57%

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Sheet I5.2 Weighting Factors Worksheet -

	1	2	3	7	8	9	10
	Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
Insert Weighting Factor for Services Account 1855	1.0	2.0	2.5	0.5	0.5	2.0	5.0
Insert Weighting Factor for Billing and Collecting	1.0	2.0	3.3	1.0	0.8	0.8	7.2

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Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	591,672,692
Total kWs from Load Forecast	797,374
Deficiency/sufficiency (RRWF 8. cell F51)	- 2,324,302
Miscellaneous Revenue (RRWF 5. cell F48)	1,106,244

			1	2	3	7	8	9	10
	ID	**Total**	**Residential**	**GS <50**	**GS>50**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**
Billing Data									
Forecast kWh	**CEN**	591,672,692	284,634,106	70,835,308	197,879,033	2,433,601	262,328	1,383,562	34,244,754
Forecast kW	**CDEM**	797,374			698,414	7,372	716		90,871
Forecast kW, included in CDEM, of customers receiving line transformer allowance		126,351			126,351				
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**	578,047,052	284,634,106	70,835,308	184,253,393	2,433,601	262,328	1,383,562	34,244,754
Existing Monthly Charge			$31.10	$41.91	$274.38	$3.86	$3.69	$10.40	$648.55
Existing Distribution kWh Rate				$0.0144				$0.0324	
Existing Distribution kW Rate					$2.6533	$10.4546	$10.5858		$1.4358

Existing TOA Rate					$0.60				
Additional Charges									
Distribution Revenue from Rates		$16,139,607	$10,992,335	$2,075,034	$2,625,259	$208,082	$17,145	$60,149	$161,603
Transformer Ownership Allowance		$75,811	$0	$0	$75,811	$0	$0	$0	$0
Net Class Revenue	**CREV**	$16,063,796	$10,992,335	$2,075,034	$2,549,448	$208,082	$17,145	$60,149	$161,603

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Sheet I6.2 Customer Data Worksheet -

			1	2	3	7	8	9	10
	ID	Total	Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
Billing Data									
Bad Debt 3 Year Historical Average	BDHA	$81,387	$73,063	$8,118	$205	$0	$0	$0	$0
Late Payment 3 Year Historical Average	LPHA	$81,386	$73,063	$8,118	$205				
Number of Bills	CNB	385,611	353,451	25,173.11	2,814.19	60.00	2,591.35	1,473.23	48
Number of Devices	CDEV		29,454	2,098	235	2,828	216	123	4
Number of Connections (Unmetered)	CCON	34,958	29,454	2,098	235	2,828	216	123	4
Total Number of Customers	CCA	32,134	29,454	2,097.76	235	5	216	123	4
Bulk Customer Base	CCB	32,132	29,454	2,098	233	5	216	123	4
Primary Customer Base	CCP	32,350	29,454	2,098	233	223	216	123	4
Line Transformer Customer Base	CCLT	32,338	29,454	2,096	227	223	216	123	
Secondary Customer Base	CCS	32,120	29,454	2,096	227	5	216	123	
Weighted - Services	CWCS	36,024	29,454	4,196	586	1,414	108	246	20
Weighted Meter -Capital	CWMC	14,494,155	12,477,814	1,775,971	233,614	-	-	-	6,756
Weighted Meter Reading	CWMR	367,548	354,459	9,058	3,931	-	-	-	100
Weighted Bills	CWNB	416,944	353,451	50,346	9,371	57	2,151	1,223	344

Bad Debt Data

Historic Year:	2021	52,924	47,961	4,963					
Historic Year:	2022	90,783	79,335	11,448					
Historic Year:	2023	100,453	91,894	7,943	616				
Three-year average		**81,387**	**73,063**	**8,118**	**205**	-	-	-	-

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Sheet I7.1 Meter Capital Worksheet -

		Residential			GS <50			GS>50			Street Light			Sentinel			Unmetered Scattered Load			Embedded Distributor			TOTAL		
		1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
		Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
	Allocation Percentage Weighted Factor			86.09%			12%			2%			0%			0%			0%			0%			100%
	Cost Relative to Residential Average Cost			1.00			2.00			2.35			-			-			-			3.99			1.08
	Total	29454.27285	12477814.23	423.6334163	2098	1775971	846.506673	235	233614	994.1021277	0	0	-	0	0	-	0	0	-	4	6756	1689	31791.27285	14494155.23	455.9161661
Meter Types	Cost per Meter (Installed)																								
Single Phase 200 Amp - Urban	415	27,676	11485653.23		953	395495			0			0			0			0			0		28,629	11881148.23	
Single Phase 200 Amp - Rural	415		0		4	1660			0			0			0			0			0		4	1660	
Central Meter	488	101	49288		77	37576			0			0			0			0			0		178	86864	
Network Meter (Costs to be updated)	551	1,437	791787			0			0			0			0			0			0		1,437	791787	
Three-phase - No demand			0			0			0			0			0			0			0		0	0	
Smart Meters			0			0			0			0			0			0			0		0	0	
Demand without IT (usually three-phase)	1,175		0		730	857750		78	91650			0			0			0			0		808	949400	
Demand with IT	1,490	42	62580		143	213070		12	17880			0			0			0			0		197	293530	
Demand with IT and Interval Capability - Secondary	160		0		4	640		74	11840			0			0			0			0		78	12480	
Demand with IT and Interval Capability - Primary	1,689		0			0		6	10134			0			0			0		4	6756		10	16890	
Demand with IT and Interval Capability -Special (WMP)			0			0			0			0			0			0			0		0	0	
Micro- Fit 1 Phase	447	198	88506			0			0			0			0			0			0		198	88506	
Central Meter 1 Phase - Demand	970		0		44	42680		3	2910			0			0			0			0		47	45590	
Dem w IT / Ant	1600		0		110	176000		62	99200			0			0			0			0		172	275200	
Solar 3 Phase	1600		0		16	25600			0			0			0			0			0		16	25600	
600 Volt Delta	1500		0		17	25500			0			0			0			0			0		17	25500	
LDC Specific Smart Meter 6			0			0			0			0			0			0			0		0	0	
LDC Specific Smart Meter 7			0			0			0			0			0			0			0		0	0	
LDC Specific Smart Meter 8			0			0			0			0			0			0			0		0	0	
LDC Specific Smart Meter 9			0			0			0			0			0			0			0		0	0	
LDC Specific Smart Meter 10			0			0			0			0			0			0			0		0	0	
LDC Specific Smart Meter 11			0			0			0			0			0			0			0		0	0	
LDC Specific Smart Meter 12			0			0			0			0			0			0			0		0	0	
LDC Specific Smart Meter 13			0			0			0			0			0			0			0		0	0	
LDC Specific Smart Meter 14			0			0			0			0			0			0			0		0	0	
LDC Specific Smart Meter 15			0			0			0			0			0			0			0		0	0	

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Sheet I7.2 Meter Reading Worksheet -

Weighting Factors based on Contractor Pricing

Description			1 Residential			2 GS <50			3 GS>50			7 Street Light			8 Sentinel			9 Unmetered Scattered Load			10 Embedded Distributor			TOTAL		
			Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage Weighted Factor				96.44%			2.46%			1.07%			0.00%			0.00%			0.00%			0.03%			100.00%
	Cost Relative to Residential Average Cost				1.00			4.31			16.68			0.00			0.00			0.00			24.93			46.91
	Total		353,451	354,459	1.00	2,098	9,058	4.32	235	3,931	16.73	-	-	0	-	-	0	-	-	0	4	100	25.00	355,788	367,548	47
	Factor																									
Residential - Urban - Outside				0			0			0			0			0			0			0		-	-	
Residential - Urban - Outside with other services				0			0			0			0			0			0			0		-	-	
Residential - Urban - Inside				0			0			0			0			0			0			0		-	-	
Residential - Urban - Inside - with other services				0			0			0			0			0			0			0		-	-	
Residential - Rural - Outside				0			0			0			0			0			0			0		-	-	
Residential - Rural - Outside with other services				0			0			0			0			0			0			0		-	-	
Smart Meter		1.00	353,409	353,409		1,808	1,808		81	81			0			0			0			0		355,298	355,298	
Smart Meter with Demand		25.00	42	1,050		290	7,250		154	3,850			0			0			0		4	100		490	12,250	
GS - Walking				0			0			0			0			0			0			0		-	-	
GS - Walking - with other services				0			0			0			0			0			0			0		-	-	
GS - Vehicle with other services --- TOU Read				0			0			0			0			0			0			0		-	-	
GS - Vehicle with other services				0			0			0			0			0			0			0		-	-	
LDC Specific 3				0			0			0			0			0			0			0		-	-	
LDC Specific 4				0			0			0			0			0			0			0		-	-	
Interval				0			0			0			0			0			0			0		-	-	
LDC Specific 5				0			0			0			0			0			0			0		-	-	
LDC Specific 6				0			0			0			0			0			0			0		-	-	
LDC Specific 7				0			0			0			0			0			0			0		-	-	
LDC Specific 8				0			0			0			0			0			0			0		-	-	
LDC Specific 9				0			0			0			0			0			0			0		-	-	
LDC Specific 10				0			0			0			0			0			0			0		-	-	
LDC Specific 11				0			0			0			0			0			0			0		-	-	
LDC Specific 12				0			0			0			0			0			0			0		-	-	
LDC Specific 13				0			0			0			0			0			0			0		-	-	
LDC Specific 14				0			0			0			0			0			0			0		-	-	
LDC Specific 15				0			0			0			0			0			0			0		-	-	

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Sheet I8 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP

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

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

Customer Classes		Total	1 Residential	2 GS <50	3 GS>50	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor
		CP Sanity Check	Pass	Pass	Pass	Pass	Pass	Pass	Pass
CO-INCIDENT PEAK									
1 CP									
Transformation CP	TCP1	131,218	83,830	13,787	33,421	-	-	158	21
Bulk Delivery CP	BCP1	131,218	83,830	13,787	33,421	-	-	158	21
Total Sytem CP	DCP1	131,218	83,830	13,787	33,421	-	-	158	21
4 CP									
Transformation CP	TCP4	511,071	317,822	54,836	137,545	-	-	632	235
Bulk Delivery CP	BCP4	511,071	317,822	54,836	137,545	-	-	632	235
Total Sytem CP	DCP4	511,071	317,822	54,836	137,545	-	-	632	235
12 CP									
Transformation CP	TCP12	1,146,478	674,592	132,177	333,961	2,914	314	1,895	625
Bulk Delivery CP	BCP12	1,146,478	674,592	132,177	333,961	2,914	314	1,895	625
Total Sytem CP	DCP12	1,146,478	674,592	132,177	333,961	2,914	314	1,895	625
NON CO_INCIDENT PEAK									
		NCP Sanity Check	Pass	Pass	Pass	Pass	Pass	Pass	Pass
1 NCP									
Classification NCP from Load Data Provider	DNCP1	139,725	83,830	16,192	38,527	614	66	158	338
Primary NCP	PNCP1	139,725	83,830	16,192	38,527	614	66	158	338
Line Transformer NCP	LTNCP1	132,417	83,830	16,192	31,557	614	66	158	-
Secondary NCP	SNCP1	132,417	83,830	16,192	31,557	614	66	158	-
4 NCP									
Classification NCP from Load Data Provider	DNCP4	540,808	324,149	61,958	150,466	2,457	265	632	881
Primary NCP	PNCP4	540,808	324,149	61,958	150,466	2,457	265	632	881
Line Transformer NCP	LTNCP4	512,706	324,149	61,958	123,245	2,457	265	632	-
Secondary NCP	SNCP4	512,706	324,149	61,958	123,245	2,457	265	632	-
12 NCP									
Classification NCP from Load Data Provider	DNCP12	1,247,009	697,272	152,995	384,812	7,366	794	1,895	1,874
Primary NCP	PNCP12	1,247,009	697,272	152,995	384,812	7,366	794	1,895	1,874
Line Transformer NCP	LTNCP12	1,175,518	697,272	152,995	315,195	7,366	794	1,895	-
Secondary NCP	SNCP12	1,175,518	697,272	152,995	315,195	7,366	794	1,895	-

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About the Direct Allocation Worksheet

Instructions: Data provided on the Host tab is drawn/pulled.

Rate Class Name	Allocation	Direct Allocation or Misc. Revenue	Fixed Revenue	MFC Ex	MFC Rt	Fixed Exp	MFC Cus	Fixed Exp Cus	Fixed Exp Dmd

Instructions: Enter Connection by Rate Classification, input allocation per Rate Class

Total Distribution Revenue at Status Quo Rates	$	0							

Instructions: Enter in Allocation to Rate Classes

Total Distribution Revenue at Status Quo Rates	$	0							
Miscellaneous Revenue	$	0							
Total Revenue at Status Quo Rates	$	0							
Expenses	$	0							
Direct Allocation	$	0							
Allocated Net Income	$	0							
Revenue Requirement	$	0							

Rate Class Name	Allocation	Fixed Revenue	MFC Ex	MFC Rt	Fixed Exp	MFC Cus	Fixed Exp Cus	Fixed Exp Dmd
Total Fixed Status Quo Revenue Req		0	0	0	0	0	0	0
Total Fixed Allocation	0.00%	0	0	0	0	0	0	0
Total Fixed Allocation Check	0.00%	0	0	0	0	0	0	0
Difference		0	0	0	0	0	0	0

Wires Revenue Percent

Rate Class Name	Allocation	Fixed Revenue	MFC Ex	MFC Rt	MFC Ex Cus	Fixed Exp	MFC Cus	Fixed Exp Cus	Fixed Exp Dmd	Wires Cost 1	Wires Cost 2	Wires Cost 3	Wires Cost 4	Wires Cost 5

Customer Percent

Rate Class Name	Allocation	Fixed Revenue	MFC Ex	MFC Rt	MFC Ex Cus	Fixed Exp	MFC Cus	Fixed Exp Cus	Fixed Exp Dmd	Wires Cost 1	Wires Cost 2	Wires Cost 3	Wires Cost 4	Wires Cost 5

Matchday	Matchdays
1	1
2	2
3	3
4	4
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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	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor
crev	Distribution Revenue at Existing Rates	$16,063,796	$10,992,335	$2,075,034	$2,549,448	$208,082	$17,145	$60,149	$161,603
mi	Miscellaneous Revenue (mi)	$1,106,244	$883,263	$117,225	$86,240	$13,566	$3,118	$2,257	$575
		Miscellaneous Revenue Input equals Output							
	Total Revenue at Existing Rates	$17,170,040	$11,875,598	$2,192,258	$2,635,688	$221,647	$20,263	$62,406	$162,179
	Factor required to recover deficiency (1 + D)	1.1447							
	Distribution Revenue at Status Quo Rates	$18,388,097	$12,582,836	$2,375,274	$2,918,333	$238,189	$19,626	$68,852	$184,986
	Miscellaneous Revenue (mi)	$1,106,244	$883,263	$117,225	$86,240	$13,566	$3,118	$2,257	$575
	Total Revenue at Status Quo Rates	$19,494,341	$13,466,100	$2,492,499	$3,004,573	$251,755	$22,744	$71,109	$185,561
	Expenses								
di	Distribution Costs (di)	$2,289,398	$1,623,228	$242,829	$373,241	$37,159	$5,332	$6,053	$1,557
cu	Customer Related Costs (cu)	$2,872,468	$2,442,707	$309,706	$51,717	$45,928	$13,157	$7,480	$1,773
ad	General and Administration (ad)	$5,089,068	$4,004,158	$544,748	$423,518	$81,886	$18,137	$13,345	$3,276
dep	Depreciation and Amortization (dep)	$4,050,033	$2,945,321	$436,243	$587,544	$60,074	$8,537	$10,092	$2,222
INPUT	PILs (INPUT)	$197,057	$142,129	$21,104	$29,652	$3,099	$439	$526	$108
INT	Interest	$1,815,791	$1,309,653	$194,465	$273,226	$28,559	$4,043	$4,850	$994
	Total Expenses	$16,313,815	$12,467,195	$1,749,095	$1,738,898	$256,706	$49,645	$42,347	$9,931
	Direct Allocation	$105,800	$0	$0	$0	$0	$0	$0	$105,800
NI	Allocated Net Income (NI)	$3,074,726	$2,217,669	$329,292	$462,660	$48,361	$6,847	$8,213	$1,684
	Revenue Requirement (includes NI)	$19,494,341	$14,684,864	$2,078,387	$2,201,558	$305,066	$56,492	$50,560	$117,414
		Revenue Requirement Input equals Output							
	Rate Base Calculation								
	Net Assets								
dp	Distribution Plant - Gross	$123,871,123	$89,854,732	$13,324,636	$18,237,166	$1,815,104	$262,981	$308,843	$67,660
gp	General Plant - Gross	$22,009,003	$15,889,470	$2,358,834	$3,299,713	$342,182	$48,624	$58,131	$12,048
accum dep	Accumulated Depreciation	($53,584,409)	($39,104,732)	($5,790,877)	($7,704,323)	($723,967)	($107,855)	($123,469)	($29,187)
co	Capital Contribution	($15,123,919)	($10,970,722)	($1,626,858)	($2,226,648)	($221,613)	($32,108)	($37,708)	($8,261)
	Total Net Plant	$77,171,797	$55,668,748	$8,265,736	$11,605,909	$1,211,705	$171,643	$205,797	$42,260
	Directly Allocated Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0	$0
COP	Cost of Power (COP)	$73,507,386	$36,116,412	$8,966,687	$23,577,655	$307,762	$33,175	$174,971	$4,330,723
	OM&A Expenses	$10,250,934	$8,070,092	$1,097,283	$848,476	$164,973	$36,626	$26,878	$6,606
	Directly Allocated Expenses	$105,800	$0	$0	$0	$0	$0	$0	$105,800
	Subtotal	***$83,864,120***	***$44,186,504***	***$10,063,969***	***$24,426,132***	***$472,736***	***$69,801***	***$201,849***	***$4,443,129***
	Working Capital	$6,289,809	$3,313,988	$754,798	$1,831,960	$35,455	$5,235	$15,139	$333,235
	Total Rate Base	$83,461,606	$58,982,736	$9,020,534	$13,437,869	$1,247,160	$176,878	$220,935	$375,495
		Rate Base Input equals Output							
	Equity Component of Rate Base	$33,384,642	$23,593,094	$3,608,213	$5,375,148	$498,864	$70,751	$88,374	$150,198
	Net Income on Allocated Assets	$3,074,726	$998,905	$743,404	$1,265,675	($4,951)	($26,902)	$28,763	$69,831
	Net Income on Direct Allocation Assets	$0	$0	$0	$0	$0	$0	$0	$0
	Net Income	$3,074,726	$998,905	$743,404	$1,265,675	($4,951)	($26,902)	$28,763	$69,831
	RATIOS ANALYSIS								
	REVENUE TO EXPENSES STATUS QUO%	100.00%	91.70%	119.92%	136.47%	82.52%	40.26%	140.64%	158.04%

Ontario Energy Board

2025 Cost Allocation Model

EB-2024-0020

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	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor
EXISTING REVENUE MINUS ALLOCATED COSTS	($2,324,301)	($2,809,266)	$113,872	$434,131	($83,419)	($36,229)	$11,846	$44,764
Deficiency Input equals Output								
STATUS QUO REVENUE MINUS ALLOCATED COSTS	$0	($1,218,764)	$414,112	$803,015	($53,311)	($33,748)	$20,550	$68,147
RETURN ON EQUITY COMPONENT OF RATE BASE	9.21%	4.23%	20.60%	23.55%	-0.99%	-38.02%	32.55%	46.49%

Ontario Energy Board

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1	2	3	7	8	9	10
	Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
Customer Unit Cost per month - Avoided Cost	$6.93	$12.67	$19.34	$1.35	$4.60	$4.60	$38.14
Customer Unit Cost per month - Directly Related	$13.39	$24.15	$36.72	$2.72	$9.24	$9.26	$72.33
Customer Unit Cost per month - Minimum System with PLCC Adjustment	$27.14	$44.69	$61.05	$8.16	$21.62	$27.68	$115.31
Existing Approved Fixed Charge	$31.10	$41.91	$274.38	$3.86	$3.69	$10.40	$648.55

Ontario Energy Board

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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	4 GS> 50-TOU	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Back-up/Standby Power	12 Rate Class 1	13 Rate class 2	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	$386,642	$232,325	$49,146	$103,045	$0	$0	$0	$1,761	$0	$365	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Line Transformers	$215,790	$129,635	$27,459	$57,522	$0	$0	$0	$972	$0	$202	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 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	$0
Acct 5065 - Underground Distribution Transformers - Operation	$26,879	$16,151	$3,417	$7,164	$0	$0	$0	$122	$0	$25	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5160 - Maintenance of Line Transformers	$59,189	$35,565	$7,524	$15,774	$0	$0	$0	$270	$0	$56	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$100,318	$60,279	$12,751	$26,736	$0	$0	$0	$457	$0	$95	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to Line Transformers	$87,283	$52,272	$11,070	$23,462	$0	$0	$0	$396	$0	$82	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PILs on Line Transformers	$32,118	$19,299	$4,083	$8,560	$0	$0	$0	$146	$0	$30	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Debt Return on Line Transformers	$295,956	$177,833	$37,619	$78,876	$0	$0	$0	$1,348	$0	$279	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equity Return on Line Transformers	$501,149	$301,130	$63,702	$133,562	$0	$0	$0	$2,282	$0	$473	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$1,705,323**	**$1,024,689**	**$216,771**	**$454,501**	**$0**	**$0**	**$0**	**$7,754**	**$0**	**$1,608**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Line Transformer NCP	461,029	277,023	58,602	122,870	0	0	0	2,099	0	435	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	51,677	47,127	3,356	375	0	0	0	357	265	196	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	**$190,167**	**$174,319**	**$12,416**	**$1,388**	**$0**	**$0**	**$0**	**$1,319**	**$0**	**$726**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant - Gross Assets	$22,009,003	$15,889,470	$2,358,834	$3,290,713	$0	$0	$0	$342,182	$48,624	$58,131	$12,048	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Accumulated Depreciation	($10,500,999)	($7,581,230)	($1,125,454)	($1,574,369)	$0	$0	$0	($163,263)	($23,200)	($27,736)	($5,748)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Net Fixed Assets	$11,508,003	$8,308,240	$1,233,381	$1,725,345	$0	$0	$0	$178,919	$25,425	$30,395	$6,300	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Depreciation	$1,324,417	$956,167	$141,946	$198,564	$0	$0	$0	$20,591	$2,926	$3,498	$725	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Net Fixed Assets Excluding General Plant	**$65,663,794**	**$47,360,508**	**$7,032,355**	**$9,880,564**	**$0**	**$0**	**$0**	**$1,032,766**	**$146,218**	**$175,401**	**$35,960**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Administration and General Expense	$5,089,068	$4,004,158	$544,748	$423,518	$0	$0	$0	$81,886	$18,137	$13,345	$3,276	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total O&M	**$5,029,433**	**$3,961,619**	**$538,359**	**$414,055**	**$0**	**$0**	**$0**	**$80,955**	**$18,015**	**$13,186**	**$3,244**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Line Transformer Rate Base																					
Acct 1850 - Line Transformers - Gross Assets	$19,699,656	$11,837,104	$2,504,044	$5,250,195	$0	$0	$0	$89,711	$0	$18,602	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Line Transformers - Accumulated Depreciation	($8,997,116)	($5,406,175)	($1,143,633)	($2,397,940)	$0	$0	$0	($40,972)	$0	($8,496)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Line Transformers - Net Fixed Assets	$10,702,540	$6,430,929	$1,360,411	$2,852,356	$0	$0	$0	$48,739	$0	$10,106	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant Assigned to Line Transformers - NFA	$1,875,020	$1,128,149	$238,598	$498,078	$0	$0	$0	$8,443	$0	$1,751	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Line Transformer Net Fixed Assets Including General Plant	$12,577,559	$7,559,077	$1,599,009	$3,350,434	$0	$0	$0	$57,182	$0	$11,857	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	$49,683	$29,147	$6,186	$14,122	$0	$0	$0	$164	$0	$46	$38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$126,680	$75,491	$15,970	$36,575	$0	$0	$0	$426	$0	$119	$99	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$125,546	$73,654	$15,581	$35,685	$0	$0	$0	$416	$0	$116	$97	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$9,796	$5,747	$1,216	$2,784	$0	$0	$0	$32	$0	$9	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	$313,706	$184,039	$38,952	$89,166	$0	$0	$0	$1,038	$0	$289	$242	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1850 - Line Transformers - Gross Assets	$19,699,656	$11,837,104	$2,504,044	$5,250,195	$0	$0	$0	$89,711	$0	$18,602	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$81,603,447	$36,140,214	$7,645,171	$17,509,841	$0	$0	$0	$203,884	$0	$56,793	$47,544	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Ontario Energy Board

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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

		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	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$85.886	$48.643	$10.290	$26.355	$0	$0	$0	$369	$0	$76	$154	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	$154.098	$87.275	$18.462	$47.286	$0	$0	$0	$661	$0	$137	$275	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1840-4 Primary Underground Conduit	$126 401	$71 589	$15 144	$38 787	$0	$0	$0	$543	$0	$113	$226	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1845-4 Primary Underground Conductors	$207 759	$117 667	$24 892	$63 752	$0	$0	$0	$892	$0	$185	$371	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Primary C&P	$289 833	$164 398	$34 769	$88 662	$0	$0	$0	$1 230	$0	$255	$518	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Primary C&P Operations and Maintenance	$519 965	$294 047	$62 203	$159 986	$0	$0	$0	$2 306	$0	$462	$960	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$135 452	$76 715	$16 229	$41 564	$0	$0	$0	$581	$0	$121	$242	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to Primary C&P	$527 558	$297 204	$62 941	$163 642	$0	$0	$0	$2 333	$0	$468	$970	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PILs on Primary C&P	$43 147	$24 437	$5 169	$13 240	$0	$0	$0	$185	$0	$38	$77	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Debt Return on Primary C&P	$397 579	$225 175	$47 634	$122 000	$0	$0	$0	$1 707	$0	$354	$711	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equity Return on Primary C&P	$673 231	$381 294	$80 660	$206 585	$0	$0	$0	$2 890	$0	$599	$1 203	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$3,160,911**	**$1,788,446**	**$378,394**	**$971,859**	**$0**	**$0**	**$0**	**$13,697**	**$0**	**$2,808**	**$5,708**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Primary NCP	489 124	277 023	58 602	150 091	0	0	0	2 099	0	435	874	0	0	0	0	0	0	0	0	0	0
PLCC Amount	51.683	47.127	3.356	375	0	0	0	357	265	196	6	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	**$331.990**	**$304.249**	**$21.672**	**$2.430**	**$0**	**$0**	**$0**	**$2.330**	**$0**	**$1.267**	**$42**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant - Gross Assets	$22.009.003	$15.889.470	$2.358.834	$3.299.713	$0	$0	$0	$342.182	$48.624	$58.131	$12.048	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Accumulated Depreciation	($10.500.999)	($7.581.230)	($1.125.454)	($1.574.369)	$0	$0	$0	($163.263)	($23.200)	($27.736)	($5.748)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Net Fixed Assets	$11.508.003	$8.308.240	$1.233.381	$1.725.345	$0	$0	$0	$178.919	$25.425	$30.395	$6.300	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Depreciation	$1.324.417	$956.167	$141.946	$198.564	$0	$0	$0	$20.591	$2.926	$3.498	$725	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Net Fixed Assets Excluding General Plant	**$65.663.794**	**$47.360.508**	**$7.032.355**	**$9.880.564**	**$0**	**$0**	**$0**	**$1.032.786**	**$146.218**	**$175.401**	**$35.960**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Administration and General Expense	**$5.089.068**	**$4.004.158**	**$544.748**	**$423.518**	**$0**	**$0**	**$0**	**$81.886**	**$18.137**	**$13.345**	**$3.276**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total O&M	**$5.029.433**	**$3.961.619**	**$538.359**	**$414.055**	**$0**	**$0**	**$0**	**$80.955**	**$18.015**	**$13.186**	**$3.244**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Primary Conductors and Poles Gross Assets																					
Acct 1830-4 Primary Poles, Towers & Fixtures	$4 028 990	$2 281 876	$482 713	$1 236 320	$0	$0	$0	$17 294	$0	$3 586	$7 201	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-4 Primary Overhead Conductors	$9 209 700	$5 216 045	$1 103 412	$2 826 053	$0	$0	$0	$39 531	$0	$8 197	$16 462	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	$5 469 048	$3 097 473	$655 245	$1 678 211	$0	$0	$0	$23 475	$0	$4 868	$9 775	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$7 891 471	$4 469 447	$945 475	$2 421 546	$0	$0	$0	$33 873	$0	$7 024	$14 105	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*$26,599,209*	*$15,064,842*	*$3,186,846*	*$8,162,130*	*$0*	*$0*	*$0*	*$114,173*	*$0*	*$23,674*	*$47,544*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Primary Conductors and Poles Accumulated Depreciation																					
Acct 1830-4 Primary Poles, Towers & Fixtures	($1 382 415)	($782 950)	($165 627)	($424 202)	$0	$0	$0	($5 934)	$0	($1 230)	($2 471)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-4 Primary Overhead Conductors	($3 603 902)	($2 041 121)	($431 783)	($1 105 879)	$0	$0	$0	($15 469)	$0	($3 208)	($6 442)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	($2 665 161)	($1 509 452)	($319 312)	($817 821)	$0	$0	$0	($11 440)	$0	($2 372)	($4 764)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	($4 570 212)	($2 588 405)	($547 556)	($1 402 397)	$0	$0	$0	($19 617)	$0	($4 068)	($8 169)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***($12,221,689)***	***($6,921,928)***	***($1,464,278)***	***($3,750,300)***	***$0***	***$0***	***$0***	***($52,460)***	***$0***	***($10,878)***	***($21,845)***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Primary Conductor & Pools - Net Fixed Assets	$14,377,520	$8,142,914	$1,722,568	$4,411,830	$0	$0	$0	$61,713	$0	$12,796	$25,699	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant Assigned to Primary C&P - NFA	$2.518.394	$1.428.475	$302.115	$770.394	$0	$0	$0	$10.691	$0	$2.217	$4.502	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Primary C&P Net Fixed Assets Including General Plant	$16.895.914	$9.571.389	$2.024.683	$5.182.224	$0	$0	$0	$72.404	$0	$15.014	$30.200	$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 1830-5 Secondary Poles, Towers & Fixtures	$5 340 755	$3 223 827	$681 975	$1 429 887	$0	$0	$0	$0	$0	$5 066	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$1 754 229	$1 058 901	$224 002	$469 662	$0	$0	$0	$0	$0	$1 664	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$3 960 345	$2 390 574	$505 707	$1 060 308	$0	$0	$0	$0	$0	$3 757	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$4 249 253	$2 564 967	$542 598	$1 137 658	$0	$0	$0	$0	$0	$4 031	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$15,304,582***	***$9,238,268***	***$1,954,281***	***$4,097,515***	***$0***	***$0***	***$0***	***$0***	***$0***	***$14,518***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Operations and Maintenance																					
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$116 485	$67 487	$14.276	$34.154	$0	$0	$0	$326	$0	$106	$136	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	$34 232	$19 833	$4 196	$10 037	$0	$0	$0	$96	$0	$31	$40	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	$56 079	$32 556	$6 887	$16 373	$0	$0	$0	$149	$0	$51	$62	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$23 771	$13 800	$2 919	$6 940	$0	$0	$0	$63	$0	$22	$26	$0	$0	$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	$71 365	$41 934	$8 871	$20 307	$0	$0	$0	$132	$0	$66	$55	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$118 706	$67 939	$14 372	$35 683	$0	$0	$0	$428	$0	$107	$178	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$334 498	$193 797	$40 996	$98 076	$0	$0	$0	$935	$0	$305	$389	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 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	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$63 893	$37 020	$7 831	$18 731	$0	$0	$0	$178	$0	$58	$74	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$819,028**	**$474,366**	**$100,348**	**$240,301**	**$0**	**$0**	**$0**	**$2,306**	**$0**	**$745**	**$960**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	$49.683	$29.147	$6.166	$14.122	$0	$0	$0	$164	$0	$46	$38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$128.680	$75.491	$15.970	$36.575	$0	$0	$0	$426	$0	$119	$99	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$125.548	$73.654	$15.581	$35.685	$0	$0	$0	$416	$0	$116	$97	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$9.796	$5.747	$1.216	$2.784	$0	$0	$0	$32	$0	$9	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$313,706**	**$184,039**	**$38,932**	**$89,166**	**$0**	**$0**	**$0**	**$1,038**	**$0**	**$289**	**$242**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Primary Conductors and Poles Gross Assets	$26.599.209	$15.064.842	$3.186.846	$8.162.130	$0	$0	$0	$114.173	$0	$23.674	$47.544	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$61.603.447	$36.140.214	$7.645.171	$17.509.841	$0	$0	$0	$203.884	$0	$56.793	$47.544	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Ontario Energy Board

2025 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

Description	Total	1 Residential	2 GS <50	3 GS>50	4 GS> 50-TOU	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Back-up/Standby Power	12 Rate Class 1	13 Rate class 2	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 1830-5 Secondary Poles, Towers & Fixtures	$113,849	$68,723	$14,538	$30,481	$0	$0	$0	$0	$0	$108	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$45,157	$31,034	$4,696	$7,864	$0	$0	$0	$1,279	$98	$83	$2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	$146,818	$98,779	$14,946	$24,837	$0	$0	$0	$3,986	$304	$260	$6	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	$172,108	$118,283	$17,900	$30,355	$0	$0	$0	$4,874	$372	$318	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Secondary C&P	$169,268	$102,305	$21,837	$45,168	$0	$0	$0	$0	$0	$159	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Secondary C&P Operations and Maintenance	$299,983	$180,319	$38,145	$80,515	$0	$0	$0	$0	$0	$283	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$77,936	$47,044	$9,952	$20,866	$0	$0	$0	$0	$0	$74	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to Primary C&P	$303,291	$182,256	$38,598	$82,151	$0	$0	$0	$0	$0	$287	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PILs on Secondary C&P	$25,193	$15,207	$3,217	$6,745	$0	$0	$0	$0	$0	$24	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Debt Return on Secondary C&P	$232,140	$140,126	$29,643	$62,151	$0	$0	$0	$0	$0	$220	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equity Return on Secondary C&P	$393,089	$237,279	$50,194	$105,242	$0	$0	$0	$0	$0	$373	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$1,971,913**	**$1,219,355**	**$243,165**	**$496,275**	**$0**	**$0**	**$0**	**$10,140**	**$774**	**$2,189**	**$14**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Secondary NCP	458,930	277,023	58,602	122,870	0	0	0	0	0	435	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	51,877	47,127	3,356	375	0	0	0	357	265	196	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	**$223,866**	**$207,436**	**$13,927**	**$1,516**	**$0**	**$0**	**$0**	**$0**	**$0**	**$988**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant - Gross Assets	$22,009,003	$15,889,479	$2,358,834	$3,299,713	$0	$0	$0	$342,182	$48,624	$38,131	$12,048	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Accumulated Depreciation	($10,500,999)	($7,581,230)	($1,125,454)	($1,574,399)	$0	$0	$0	($163,265)	($23,200)	($27,736)	($5,748)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Net Fixed Assets	$11,508,003	$8,308,240	$1,233,381	$1,725,345	$0	$0	$0	$178,919	$25,425	$30,395	$6,300	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Depreciation	$1,324,417	$956,167	$141,946	$198,564	$0	$0	$0	$20,591	$2,926	$3,498	$725	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Net Fixed Assets Excluding General Plant	**$65,663,794**	**$47,360,508**	**$7,032,355**	**$9,880,564**	**$0**	**$0**	**$0**	**$1,032,786**	**$146,218**	**$175,401**	**$36,960**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Administration and General Expense	**$5,089,068**	**$4,004,158**	**$544,748**	**$423,518**	**$0**	**$0**	**$0**	**$61,886**	**$18,137**	**$13,345**	**$3,276**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total O&M	**$5,029,433**	**$3,961,619**	**$538,399**	**$414,055**	**$0**	**$0**	**$0**	**$60,955**	**$18,015**	**$13,186**	**$3,244**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Secondary Conductors and Poles Gross Plant																					
Acct 1830-5 Secondary Poles, Towers & Fixtures	$5,340,755	$3,223,827	$681,975	$1,429,887	$0	$0	$0	$0	$0	$5,066	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$1,754,229	$1,058,901	$224,002	$449,852	$0	$0	$0	$0	$0	$1,664	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$3,960,345	$2,390,574	$505,707	$1,060,308	$0	$0	$0	$0	$0	$3,757	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$4,249,253	$2,564,997	$542,599	$1,137,656	$0	$0	$0	$0	$0	$4,031	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	**$15,304,582**	**$9,238,298**	**$1,954,281**	**$4,097,515**	**$0**	**$0**	**$0**	**$0**	**$0**	**$14,518**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Secondary Conductors and Poles Accumulated Depreciation																					
Acct 1830-5 Secondary Poles, Towers & Fixtures	($1,832,503)	($1,106,150)	($233,997)	($490,618)	$0	$0	$0	$0	$0	($1,738)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	($686,457)	($414,365)	($87,656)	($183,786)	$0	$0	$0	$0	$0	($651)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	($1,923,944)	($1,164,968)	($246,439)	($516,706)	$0	$0	$0	$0	$0	($1,831)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	($2,460,883)	($1,490,457)	($315,226)	($658,855)	$0	$0	$0	$0	$0	($2,334)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	**($6,903,788)**	**($4,170,939)**	**($882,328)**	**($1,849,966)**	**$0**	**$0**	**$0**	**$0**	**$0**	**($6,555)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Secondary Conductor & Pools - Net Fixed Assets	$8,394,794	$5,067,329	$1,071,953	$2,247,549	$0	$0	$0	$0	$0	$7,963	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant Assigned to Secondary C&P - NFA	$1,470,792	$888,939	$188,006	$392,467	$0	$0	$0	$0	$0	$1,380	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Secondary C&P Net Fixed Assets including General Plant	$9,865,585	$5,956,268	$1,259,959	$2,640,016	$0	$0	$0	$0	$0	$9,343	$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	$4,026,990	$2,281,876	$482,713	$1,236,320	$0	$0	$0	$17,294	$0	$3,586	$7,201	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-4 Primary Overhead Conductors	$9,209,700	$5,216,045	$1,103,412	$2,826,053	$0	$0	$0	$39,531	$0	$8,197	$16,462	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	$5,469,048	$3,097,473	$655,245	$1,678,211	$0	$0	$0	$23,475	$0	$4,868	$9,775	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$7,991,471	$4,469,447	$945,475	$2,421,546	$0	$0	$0	$33,873	$0	$7,024	$14,105	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	**$26,598,209**	**$15,064,842**	**$3,186,846**	**$8,162,130**	**$0**	**$0**	**$0**	**$114,173**	**$0**	**$23,674**	**$47,544**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Operations and Maintenance																					
Acct 5030 Overhead Distribution Lines & Feeders - Labour	$106,484	$67,487	$14,705	$24,142	$0	$0	$0	$706	$0	$196	$196	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5035 Overhead Distribution Lines & Feeders - Other	$34,232	$19,833	$4,196	$10,037	$0	$0	$0	$66	$0	$31	$40	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	$96,070	$53,566	$8,887	$16,373	$0	$0	$0	$140	$0	$41	$63	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$23,771	$13,800	$2,919	$6,940	$0	$0	$0	$63	$0	$22	$26	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5050 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 5055 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	$71,365	$41,934	$8,871	$20,307	$0	$0	$0	$132	$0	$86	$55	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$118,706	$67,939	$14,372	$35,683	$0	$0	$0	$428	$0	$197	$178	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5130 Overhead Distribution Lines & Feeders - Right of Way	$334,498	$193,797	$40,996	$98,076	$0	$0	$0	$935	$0	$305	$389	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5135 Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5145 Maintenance of Underground Conductors & Devices	$61,825	$37,035	$7,831	$16,751	$0	$0	$0	$178	$0	$58	$74	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$819,028**	**$474,366**	**$100,348**	**$240,301**	**$0**	**$0**	**$0**	**$2,306**	**$0**	**$745**	**$960**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Expenses																					
Acct 5095 - Operation Supervision and Engineering	$49,683	$29,147	$6,166	$14,122	$0	$0	$0	$164	$0	$46	$38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$128,680	$75,491	$15,970	$36,575	$0	$0	$0	$426	$0	$119	$99	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$125,548	$73,654	$15,581	$35,685	$0	$0	$0	$416	$0	$116	$97	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$9,796	$5,747	$1,216	$2,784	$0	$0	$0	$32	$0	$9	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$313,706**	**$184,039**	**$38,932**	**$89,166**	**$0**	**$0**	**$0**	**$1,038**	**$0**	**$289**	**$242**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Secondary Conductors and Poles Gross Assets	$15,304,582	$9,238,268	$1,954,281	$4,097,515	$0	$0	$0	$0	$0	$14,518	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$61,603,447	$36,146,214	$7,645,171	$17,509,841	$0	$0	$0	$203,884	$0	$56,793	$47,544	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Ontario Energy Board

2025 Cost Allocation Model

EB-2024-0020

Sheet O3.1 Line Transformers Unit Cost Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor
Depreciation on Acct 1850 Line Transformers	$552,346	$383,185	$59,891	$104,246	$2,904	$1,106	$994	$20
Depreciation on General Plant Assigned to Line Transformers	$308,371	$214,143	$33,463	$57,990	$1,603	$613	$549	$11
Acct 5035 - Overhead Distribution Transformers- Operation	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5055 - Underground Distribution Transformers - Operation	$38,399	$26,639	$4,164	$7,247	$202	$77	$69	$1
Acct 5160 - Maintenance of Line Transformers	$84,555	$58,659	$9,168	$15,958	$445	$169	$152	$3
Allocation of General Expenses	$121,511	$80,279	$13,577	$26,760	$519	$186	$184	$5
Admin and General Assigned to Line Transformers	$124,570	$86,214	$13,490	$23,736	$654	$248	$224	$5
PILs on Line Transformers	$45,883	$31,831	$4,975	$8,660	$241	$92	$83	$2
Debt Return on Line Transformers	$422,794	$293,309	$45,844	$79,795	$2,223	$847	$761	$16
Equity Return on Line Transformers	$715,928	$496,668	$77,628	$135,119	$3,764	$1,434	$1,288	$27
Total	**$2,414,358**	**$1,670,927**	**$262,199**	**$459,512**	**$12,555**	**$4,771**	**$4,303**	**$90**
Billed kW without Line Transformer Allowance		0	0	572,063	7,372	716	0	90,871
Billed kWh without Line Transformer Allowance		284,634,106	70,835,308	197,879,033	2,433,601	262,328	1,383,562	34,244,754
Line Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$0.8033**	**$1.7029**	**$6.6606**	**$0.0000**	**$0.0010**
Line Transformation Unit Cost ($/kWh)		**$0.0059**	**$0.0037**	**$0.0023**	**$0.0052**	**$0.0182**	**$0.0031**	**$0.0000**
General Plant - Gross Assets	$22,009,003	$15,889,470	$2,358,834	$3,299,713	$342,182	$48,624	$58,131	$12,048
General Plant - Accumulated Depreciation	($10,500,999)	($7,581,230)	($1,125,454)	($1,574,369)	($163,263)	($23,200)	($27,736)	($5,748)
General Plant - Net Fixed Assets	$11,508,003	$8,308,240	$1,233,381	$1,725,345	$178,919	$25,425	$30,395	$6,300
General Plant - Depreciation	$1,324,417	$956,167	$141,946	$198,564	$20,591	$2,926	$3,498	$725
Total Net Fixed Assets Excluding General Plant	$65,663,794	$47,360,508	$7,032,355	$9,880,564	$1,032,786	$146,218	$175,401	$35,960
Total Administration and General Expense	$5,089,068	$4,004,158	$544,748	$423,518	$81,886	$18,137	$13,345	$3,276
Total O&M	$5,029,433	$3,961,619	$538,359	$414,055	$80,955	$18,015	$13,186	$3,244
Line Transformer Rate Base								
Acct 1850 - Line Transformers - Gross Assets	$28,142,366	$19,523,495	$3,051,475	$5,311,395	$147,964	$56,353	$50,640	$1,044
Line Transformers - Accumulated Depreciation	($12,853,023)	($8,916,661)	($1,393,653)	($2,425,790)	($67,577)	($25,737)	($23,128)	($477)
Line Transformers - Net Fixed Assets	$15,289,342	$10,606,834	$1,657,823	$2,885,604	$80,387	$30,616	$27,512	$567
General Plant Assigned to Line Transformers - NFA	$2,679,470	$1,860,709	$290,760	$503,884	$13,926	$5,324	$4,768	$99
Line Transformer Net Fixed Assets Including General Plant	$17,968,812	$12,467,543	$1,948,583	$3,389,489	$94,313	$35,939	$32,279	$666
General Expenses								
Acct 5005 - Operation Supervision and Engineering	$76,435	$52,235	$8,422	$14,408	$1,009	$138	$178	$46
Acct 5010 - Load Dispatching	$197,969	$135,289	$21,813	$37,317	$2,612	$357	$461	$120
Acct 5085 - Miscellaneous Distribution Expense	$193,151	$131,997	$21,282	$36,409	$2,549	$348	$449	$117
Acct 5105 - Maintenance Supervision and Engineering	$15,070	$10,299	$1,660	$2,841	$199	$27	$35	$9
Total	**$482,625**	**$329,819**	**$53,178**	**$90,975**	**$6,368**	**$870**	**$1,123**	**$291**
Acct 1850 - Line Transformers - Gross Assets	$28,142,366	$19,523,495	$3,051,475	$5,311,395	$147,964	$56,353	$50,640	$1,044
Acct 1815 - 1855	$112,668,172	$80,210,270	$11,951,937	$18,056,599	$1,815,104	$262,981	$308,843	$62,438

Ontario Energy Board

2025 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	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor
Depreciation on Acct 1820-2 Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1825-2 Storage Battery Equipment	$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
Depreciation on Acct 1806-2 Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Substation Transformers	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5012 - Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5016 - Distributon Station Equipment - Labour	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5017 - Distributon Station Equipment - Other	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5114 - Maintenance of Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to SubstationTransformers	$0	$0	$0	$0	$0	$0	$0	$0
PILs on SubstationTransformers	$0	$0	$0	$0	$0	$0	$0	$0
Debt Return on Substation Transformers	$0	$0	$0	$0	$0	$0	$0	$0
Equity Return on Substation Transformers	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Billed kW without Substation Transformer Allowance		0	0	698,414	7,372	716	0	90,871
Billed kWh without Substation Transformer Allowance		284,634,106	70,835,308	197,879,033	2,433,601	262,328	1,383,562	34,244,754
Substation Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$0.0000**	**$0.0000**	**$0.0000**	**$0.0000**	**$0.0000**
Substation Transformation Unit Cost ($/kWh)		**$0.0000**	**$0.0000**	**$0.0000**	**$0.0000**	**$0.0000**	**$0.0000**	**$0.0000**
General Plant - Gross Assets	$22,009,003	$15,889,470	$2,358,834	$3,299,713	$342,182	$48,624	$58,131	$12,048
General Plant - Accumulated Depreciation	($10,500,999)	($7,581,230)	($1,125,454)	($1,574,369)	($163,263)	($23,200)	($27,736)	($5,748)
General Plant - Net Fixed Assets	$11,508,003	$8,308,240	$1,233,381	$1,725,345	$178,919	$25,425	$30,395	$6,300
General Plant - Depreciation	$1,324,417	$956,167	$141,946	$198,564	$20,591	$2,926	$3,498	$725
Total Net Fixed Assets Excluding General Plant	$65,663,794	$47,360,508	$7,032,355	$9,880,564	$1,032,786	$146,218	$175,401	$35,960
Total Administration and General Expense	$5,089,068	$4,004,158	$544,748	$423,518	$81,886	$18,137	$13,345	$3,276
Total O&M	$5,029,433	$3,961,619	$538,359	$414,055	$80,955	$18,015	$13,186	$3,244
Substation Transformer Rate Base Gross Plant								
Acct 1820-2 Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1806-2 Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1808-2 Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Substation Transformers - Accumulated Depreciation								
Acct 1820-2 Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1806-2 Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1808-2 Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Substation Transformers - Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0	$0
General Plant Assigned to SubstationTransformers - NFA	$0	$0	$0	$0	$0	$0	$0	$0
Substation Transformer NFA Including General Plant	$0	$0	$0	$0	$0	$0	$0	$0
General Expenses								
Acct 5005 - Operation Supervision and Engineering	$76,435	$52,235	$8,422	$14,408	$1,009	$138	$178	$46
Acct 5010 - Load Dispatching	$197,969	$135,289	$21,813	$37,317	$2,612	$357	$461	$120
Acct 5085 - Miscellaneous Distribution Expense	$193,151	$131,997	$21,282	$36,409	$2,549	$348	$449	$117
Acct 5105 - Maintenance Supervision and Engineering	$15,070	$10,299	$1,660	$2,841	$199	$27	$35	$9
Total	$482,625	$329,819	$53,178	$90,975	$6,368	$870	$1,123	$291
Acct 1820-2 Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0
Total	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$112,668,172	$80,210,270	$11,951,937	$18,056,599	$1,815,104	$262,981	$308,843	$62,438

Ontario Energy Board

2025 Cost Allocation Model

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

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$132,133	$90,747	$13,289	$26,690	$688	$309	$252	$159
Depreciation on Acct 1835-4 Primary Overhead Conductors	$237,073	$162,818	$23,843	$47,887	$1,234	$554	$452	$286
Depreciation on Acct 1840-4 Primary Underground Conduit	$194,464	$133,554	$19,557	$39,280	$1,012	$454	$371	$234
Depreciation on Acct 1845-4 Primary Underground Conductors	$319,629	$219,516	$32,145	$64,563	$1,664	$747	$609	$385
Depreciation on General Plant Assigned to Primary C&P	$446,095	$306,696	$44,902	$89,790	$2,295	$1,034	$841	$537
Primary C&P Operations and Maintenance	$800,111	$549,305	$80,382	$162,018	$4,013	$1,872	$1,526	$994
Allocation of General Expenses	$177,099	$115,564	$18,311	$41,646	$747	$316	$284	$230
Admin and General Assigned to Primary C&P	$810,754	$555,204	$81,336	$165,721	$4,059	$1,884	$1,544	$1,004
PILs on Primary C&P	$66,380	$45,589	$6,676	$13,408	$346	$155	$127	$80
Debt Return on Primary C&P	$611,661	$420,078	$61,515	$123,551	$3,184	$1,429	$1,166	$737
Equity Return on Primary C&P	$1,035,741	$711,329	$104,165	$209,213	$5,391	$2,420	$1,975	$1,248
Total	**$4,831,139**	**$3,310,399**	**$486,122**	**$983,769**	**$24,633**	**$11,173**	**$9,147**	**$5,896**
General Plant - Gross Assets	$22,009,003	$15,889,470	$2,358,834	$3,299,713	$342,182	$48,624	$58,131	$12,048
General Plant - Accumulated Depreciation	($10,500,999)	($7,581,230)	($1,125,454)	($1,574,369)	($163,263)	($23,200)	($27,736)	($5,748)
General Plant - Net Fixed Assets	$11,508,003	$8,308,240	$1,233,381	$1,725,345	$178,919	$25,425	$30,395	$6,300
General Plant - Depreciation	$1,324,417	$956,167	$141,946	$198,564	$20,591	$2,926	$3,498	$725
Total Net Fixed Assets Excluding General Plant	$65,663,794	$47,360,508	$7,032,355	$9,880,564	$1,032,786	$146,218	$175,401	$35,960
Total Administration and General Expense	$5,089,068	$4,004,158	$544,748	$423,518	$81,886	$18,137	$13,345	$3,276
Total O&M	$5,029,433	$3,961,619	$538,359	$414,055	$80,955	$18,015	$13,186	$3,244
Primary Conductors and Poles Gross Assets								
Acct 1830-4 Primary Poles, Towers & Fixtures	$6,198,447	$4,256,987	$623,382	$1,252,046	$32,263	$14,481	$11,818	$7,470
Acct 1835-4 Primary Overhead Conductors	$14,168,769	$9,730,869	$1,424,962	$2,862,000	$73,748	$33,101	$27,015	$17,075
Acct 1840-4 Primary Underground Conduit	$8,413,920	$5,778,536	$846,193	$1,699,558	$43,794	$19,656	$16,043	$10,140
Acct 1845-4 Primary Underground Conductors	$12,140,724	$8,338,042	$1,221,000	$2,452,348	$63,192	$28,363	$23,148	$14,631
Subtotal	**$40,921,860**	**$28,104,434**	**$4,115,537**	**$8,265,952**	**$212,997**	**$95,600**	**$78,025**	**$49,315**
Primary Conductors and Poles Accumulated Depreciation								
Acct 1830-4 Primary Poles, Towers & Fixtures	($2,126,792)	($1,460,644)	($213,893)	($429,598)	($11,070)	($4,969)	($4,055)	($2,563)
Acct 1835-4 Primary Overhead Conductors	($5,544,464)	($3,807,843)	($557,610)	($1,119,946)	($28,859)	($12,953)	($10,572)	($6,682)
Acct 1840-4 Primary Underground Conduit	($4,100,248)	($2,815,980)	($412,364)	($828,224)	($21,342)	($9,579)	($7,818)	($4,941)
Acct 1845-4 Primary Underground Conductors	($7,031,095)	($4,828,836)	($707,122)	($1,420,236)	($36,597)	($16,426)	($13,406)	($8,473)
Subtotal	**($18,802,598)**	**($12,913,303)**	**($1,890,989)**	**($3,798,004)**	**($97,867)**	**($43,926)**	**($35,850)**	**($22,659)**
Primary Conductor & Pools - Net Fixed Assets	$22,119,261	$15,191,131	$2,224,548	$4,467,948	$115,130	$51,674	$42,174	$26,656
General Plant Assigned to Primary C&P - NFA	$3,876,169	$2,664,911	$390,156	$780,193	$19,945	$8,985	$7,308	$4,670
Primary C&P Net Fixed Assets Including General Plant	$25,995,430	$17,856,042	$2,614,704	$5,248,142	$135,075	$60,660	$49,483	$31,325
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Acct 1830-5 Secondary Poles, Towers & Fixtures	$8,216,546	$5,646,891	$854,547	$1,449,180	$232,668	$17,765	$15,166	$329
Acct 1835-5 Secondary Overhead Conductors	$2,698,813	$1,854,782	$280,685	$475,999	$76,422	$5,835	$4,981	$108
Acct 1840-5 Secondary Underground Conduit	$6,092,838	$4,187,355	$633,675	$1,074,614	$172,531	$13,173	$11,246	$244
Acct 1845-5 Secondary Underground Conductors	$6,537,313	$4,492,824	$679,902	$1,153,008	$185,117	$14,134	$12,066	$262
Subtotal	**$23,545,510**	**$16,181,853**	**$2,448,809**	**$4,152,800**	**$666,738**	**$50,907**	**$43,459**	**$943**
Operations and Maintenance								
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$179,207	$123,106	$18,238	$34,597	$2,378	$408	$338	$143
Acct 5025 Overhead Distribution Lines & Feeders - Other	$52,665	$36,178	$5,360	$10,167	$699	$120	$99	$42
Acct 5040 Underground Distribution Lines & Feeders - Labour	$86,275	$59,268	$8,789	$16,586	$1,208	$196	$162	$66
Acct 5045 Underground Distribution Lines & Feeders - Other	$36,570	$25,122	$3,726	$7,030	$512	$83	$69	$28
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$109,792	$75,433	$11,257	$20,574	$2,018	$246	$206	$59
Acct 5125 Maintenance of Overhead Conductors & Devices	$182,625	$125,438	$18,467	$36,140	$1,626	$422	$346	$186
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$514,612	$353,512	$52,371	$99,348	$6,829	$1,171	$970	$411
Acct 5145 Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$98,297	$67,525	$10,004	$18,974	$1,307	$224	$185	$78
Total	**$1,260,043**	**$865,582**	**$128,211**	**$243,416**	**$16,576**	**$2,868**	**$2,376**	**$1,014**
General Expenses								
Acct 5005 - Operation Supervision and Engineering	$76,435	$52,235	$8,422	$14,408	$1,009	$138	$178	$46
Acct 5010 - Load Dispatching	$197,969	$135,289	$21,813	$37,317	$2,612	$357	$461	$120
Acct 5085 - Miscellaneous Distribution Expense	$193,151	$131,997	$21,282	$36,409	$2,549	$348	$449	$117
Acct 5105 - Maintenance Supervision and Engineering	$15,070	$10,299	$1,660	$2,841	$199	$27	$35	$9
Total	**$482,625**	**$329,819**	**$53,178**	**$90,975**	**$6,368**	**$870**	**$1,123**	**$291**
Primary Conductors and Poles Gross Assets	$40,921,860	$28,104,434	$4,115,537	$8,265,952	$212,997	$95,600	$78,025	$49,315
Acct 1815 - 1855	$112,668,172	$80,210,270	$11,951,937	$18,056,599	$1,815,104	$262,981	$308,843	$62,438

Grouping of Operation and Maintenance	Total	Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
1830	$ 109,792	$ 75,433	$ 11,257	$ 20,574	$ 2,018	$ 246	$ 206	$ 59
1835	$ 182,625	$ 125,438	$ 18,467	$ 36,140	$ 1,626	$ 422	$ 346	$ 186
1840	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1845	$ 98,297	$ 67,525	$ 10,004	$ 18,974	$ 1,307	$ 224	$ 185	$ 78
1830 & 1835	$ 746,484	$ 512,796	$ 75,968	$ 144,112	$ 9,905	$ 1,699	$ 1,407	$ 596
1840 & 1845	$ 122,845	$ 84,390	$ 12,515	$ 23,616	$ 1,720	$ 279	$ 231	$ 94
Total	**$ 1,260,043**	**$ 865,582**	**$ 128,211**	**$ 243,416**	**$ 16,576**	**$ 2,868**	**$ 2,376**	**$ 1,014**

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Sheet O3.4 Secondary Cost Pool Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$175,153	$120,375	$18,216	$30,892	$4,960	$379	$323	$7
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$45,157	$31,034	$4,696	$7,964	$1,279	$98	$83	$2
Depreciation on Acct 1840-5 Secondary Underground Conduit	$140,818	$96,779	$14,646	$24,837	$3,988	$304	$260	$6
Depreciation on Acct 1845-5 Secondary Underground Conductors	$172,108	$118,283	$17,900	$30,355	$4,874	$372	$318	$7
Depreciation on General Plant Assigned to Secondary C&P	$260,424	$179,198	$27,112	$45,777	$7,291	$559	$475	$10
Secondary C&P Operations and Maintenance	$459,932	$316,277	$47,829	$81,398	$12,563	$997	$850	$19
Allocation of General Expenses	$101,027	$66,539	$10,896	$20,923	$2,339	$168	$158	$4
Admin and General Assigned to Primary C&P	$465,917	$319,673	$48,396	$83,258	$12,707	$1,003	$860	$19
PILs on Secondary C&P	$38,758	$26,637	$4,031	$6,836	$1,098	$84	$72	$2
Debt Return on Secondary C&P	$357,138	$245,446	$37,144	$62,990	$10,113	$772	$659	$14
Equity Return on Secondary C&P	$604,752	$415,621	$62,896	$106,662	$17,125	$1,308	$1,116	$24
Total	**$2,821,184**	**$1,935,862**	**$293,762**	**$501,892**	**$78,335**	**$6,044**	**$5,175**	**$114**
General Plant - Gross Assets	$22,009,003	$15,889,470	$2,358,834	$3,299,713	$342,182	$48,624	$58,131	$12,048
General Plant - Accumulated Depreciation	($10,500,999)	($7,581,230)	($1,125,454)	($1,574,369)	($163,263)	($23,200)	($27,736)	($5,748)
General Plant - Net Fixed Assets	$11,508,003	$8,308,240	$1,233,381	$1,725,345	$178,919	$25,425	$30,395	$6,300
General Plant - Depreciation	$1,324,417	$956,167	$141,946	$198,564	$20,591	$2,926	$3,498	$725
Total Net Fixed Assets Excluding General Plant	**$65,663,794**	**$47,360,508**	**$7,032,355**	**$9,880,564**	**$1,032,786**	**$146,218**	**$175,401**	**$35,960**
Total Administration and General Expense	**$5,089,068**	**$4,004,158**	**$544,748**	**$423,518**	**$81,886**	**$18,137**	**$13,345**	**$3,276**
Total O&M	**$5,029,433**	**$3,961,619**	**$538,359**	**$414,055**	**$80,955**	**$18,015**	**$13,186**	**$3,244**
Secondary Conductors and Poles Gross Plant								
Acct 1830-5 Secondary Poles, Towers & Fixtures	$8,216,546	$5,646,891	$854,547	$1,449,180	$232,668	$17,765	$15,166	$329
Acct 1835-5 Secondary Overhead Conductors	$2,698,813	$1,854,782	$280,685	$475,999	$76,422	$5,835	$4,981	$108
Acct 1840-5 Secondary Underground Conduit	$6,092,838	$4,187,355	$633,675	$1,074,614	$172,531	$13,173	$11,246	$244
Acct 1845-5 Secondary Underground Conductors	$6,537,313	$4,492,824	$679,902	$1,153,008	$185,117	$14,134	$12,066	$262
Subtotal	***$23,545,510***	***$16,181,853***	***$2,448,809***	***$4,152,800***	***$666,738***	***$50,907***	***$43,459***	***$943***
Secondary Conductors and Poles Accumulated Depreciation								
Acct 1830-5 Secondary Poles, Towers & Fixtures	($2,819,236)	($1,937,544)	($293,210)	($497,238)	($79,832)	($6,095)	($5,204)	($113)
Acct 1835-5 Secondary Overhead Conductors	($1,056,088)	($725,806)	($109,837)	($186,266)	($29,905)	($2,283)	($1,949)	($42)
Acct 1840-5 Secondary Underground Conduit	($2,969,145)	($2,040,570)	($308,801)	($523,678)	($84,077)	($6,420)	($5,480)	($119)
Acct 1845-5 Secondary Underground Conductors	($3,785,974)	($2,601,943)	($393,754)	($667,745)	($107,207)	($8,186)	($6,988)	($152)
Subtotal	***($10,630,443)***	***($7,305,863)***	***($1,105,601)***	***($1,874,927)***	***($301,022)***	***($22,984)***	***($19,621)***	***($426)***
Secondary Conductor & Pools - Net Fixed Assets	$12,915,067	$8,875,990	$1,343,209	$2,277,873	$365,716	$27,923	$23,838	$517
General Plant Assigned to Secondary C&P - NFA	$2,262,851	$1,557,075	$235,581	$397,762	$63,356	$4,855	$4,131	$91
Secondary C&P Net Fixed Assets Including General Plant	$15,177,918	$10,433,065	$1,578,790	$2,675,636	$429,072	$32,779	$27,969	$608
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-4 Primary Poles, Towers & Fixtures	$6,198,447	$4,256,987	$623,382	$1,252,046	$32,263	$14,481	$11,818	$7,470
Acct 1835-4 Primary Overhead Conductors	$14,168,769	$9,730,869	$1,424,962	$2,862,000	$73,748	$33,101	$27,015	$17,075
Acct 1840-4 Primary Underground Conduit	$8,413,920	$5,778,536	$846,193	$1,699,558	$43,794	$19,656	$16,043	$10,140
Acct 1845-4 Primary Underground Conductors	$12,140,724	$8,338,042	$1,221,000	$2,452,348	$63,192	$28,363	$23,148	$14,631
Subtotal	***$40,921,860***	***$28,104,434***	***$4,115,537***	***$8,265,952***	***$212,997***	***$95,600***	***$78,025***	***$49,315***
Operations and Maintenance								
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$179,207	$123,106	$18,238	$34,597	$2,378	$408	$338	$143
Acct 5025 Overhead Distribution Lines & Feeders - Other	$52,665	$36,178	$5,360	$10,167	$699	$120	$99	$42
Acct 5040 Underground Distribution Lines & Feeders - Labour	$86,275	$59,268	$8,789	$16,586	$1,208	$196	$162	$66
Acct 5045 Underground Distribution Lines & Feeders - Other	$36,570	$25,122	$3,726	$7,030	$512	$83	$69	$28
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$109,792	$75,433	$11,257	$20,574	$2,018	$246	$206	$59
Acct 5125 Maintenance of Overhead Conductors & Devices	$182,625	$125,438	$18,467	$36,140	$1,626	$422	$346	$186
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$514,612	$353,512	$52,371	$99,348	$6,829	$1,171	$970	$411
Acct 5145 Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$98,297	$67,525	$10,004	$18,974	$1,307	$224	$185	$78
Total	**$1,260,043**	**$865,582**	**$128,211**	**$243,416**	**$16,576**	**$2,868**	**$2,376**	**$1,014**
General Expenses								
Acct 5005 - Operation Supervision and Engineering	$76,435	$52,235	$8,422	$14,408	$1,009	$138	$178	$46
Acct 5010 - Load Dispatching	$197,969	$135,289	$21,813	$37,317	$2,612	$357	$461	$120
Acct 5085 - Miscellaneous Distribution Expense	$193,151	$131,997	$21,282	$36,409	$2,549	$348	$449	$117
Acct 5105 - Maintenance Supervision and Engineering	$15,070	$10,299	$1,660	$2,841	$199	$27	$35	$9
Total	**$482,625**	**$329,819**	**$53,178**	**$90,975**	**$6,368**	**$870**	**$1,123**	**$291**
Secondary Conductors and Poles Gross Assets	$23,545,510	$16,181,853	$2,448,809	$4,152,800	$666,738	$50,907	$43,459	$943
Acct 1815 - 1855	$112,668,172	$80,210,270	$11,951,937	$18,056,599	$1,815,104	$262,981	$308,843	$62,438

Grouping of Operation and Maintenance	Total	Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
1830	$ 109,792	$ 75,433	$ 11,257	$ 20,574	$ 2,018	$ 246	$ 206	$ 59
1835	$ 182,625	$ 125,438	$ 18,467	$ 36,140	$ 1,626	$ 422	$ 346	$ 186
1840	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1845	$ 98,297	$ 67,525	$ 10,004	$ 18,974	$ 1,307	$ 224	$ 185	$ 78
1830 & 1835	$ 746,484	$ 512,796	$ 75,968	$ 144,112	$ 9,905	$ 1,699	$ 1,407	$ 596
1840 & 1845	$ 122,845	$ 84,390	$ 12,515	$ 23,616	$ 1,720	$ 279	$ 231	$ 94

Total	**$ 1,260,043**	**$ 865,582**	**$ 128,211**	**$ 243,416**	**$ 16,576**	**$ 2,868**	**$ 2,376**	**$ 1,014**

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Sheet O3.5 USL Metering Credit Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	GS <50
Depreciation on Acct 1860 Metering	$40,030
Depreciation on General Plant Assigned to Metering	$8,230
Acct 5065 - Meter expense	$40,740
Acct 5070 & 5075 - Customer Premises	$33,875
Acct 5175 - Meter Maintenance	$306
Acct 5310 - Meter Reading	$455
Admin and General Assigned to Metering	$76,271
PILs on Metering	$1,224
Debt Return on Metering	$11,275
Equity Return on Metering	$19,093
Total	$231,499
Number of Customers	2,098
Metering Unit Cost ($/Customer/Month)	**$9.20**
General Plant - Gross Assets	$2,358,834
General Plant - Accumulated Depreciation	($1,125,454)
General Plant - Net Fixed Assets	$1,233,381
General Plant - Depreciation	$141,946
Total Net Fixed Assets Excluding General Plant	$7,032,355
Total Administration and General Expense	$544,748
Total O&M	$538,359
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	$1,372,699
Metering - Accumulated Depreciation	($964,953)
Metering - Net Fixed Assets	$407,746
General Plant Assigned to Metering - NFA	$71,513
Metering Net Fixed Assets Including General Plant	$479,259

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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)	$475,636.75	$ 1.35
Customer Premises - Materials and Expenses (5075)	$ -	$ -
Meter Expenses (5065)	$286,236.82	$ 0.81
Maintenance of Meters (5175)	$ 2,150.49	$ 0.01
Meter Reading Expenses (5310)	$ 17,792.97	$ 0.05
Customer Billing (5315)	$874,047.44	$ 2.47
Amortization Expense - General Plant Assigned to Meters	$ 57,837.57	$ 0.16
Admin and General Expenses allocated to O&M expenses for meters	$239,486.30	$ 0.68
Allocated PILS (general plant assigned to meters)	$ 1,283.09	$ 0.00
Interest Expense	$ 11,823.06	$ 0.03
Income Expenses	$ 20,020.29	$ 0.06
Total Cost	##########	$ 5.62
Number of Residential Customers	29454.27285	

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Sheet O4 Summary of Allocators by Class & Accounts -

ALLOCATION BY RATE CLASSIFICATION

				1	2	3	7	8	9	10
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
1565	Conservation and Demand Management Expenditures and Recoveries	dp	$0	$0	$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	gp	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	dp	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	dp	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	dp	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	dp	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp	$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
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	dp	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	dp	$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
1830-4	Poles, Towers and Fixtures - Primary	dp	$6,198,447	$4,256,987	$623,382	$1,252,046	$32,263	$14,481	$11,818	$7,470
1830-5	Poles, Towers and Fixtures - Secondary	dp	$8,216,546	$5,646,891	$854,547	$1,449,180	$232,668	$17,765	$15,166	$329
1835	Overhead Conductors and Devices	dp	$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
1835-4	Overhead Conductors and Devices - Primary	dp	$14,168,769	$9,730,869	$1,424,962	$2,862,000	$73,748	$33,101	$27,015	$17,075
1835-5	Overhead Conductors and Devices - Secondary	dp	$2,698,813	$1,854,782	$280,685	$475,999	$76,422	$5,835	$4,981	$108
1840	Underground Conduit	dp	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	dp	$8,413,920	$5,778,536	$846,193	$1,699,558	$43,794	$19,656	$16,043	$10,140
1840-5	Underground Conduit - Secondary	dp	$6,092,838	$4,187,355	$633,675	$1,074,614	$172,531	$13,173	$11,246	$244
1845	Underground Conductors and Devices	dp	$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
1845-4	Underground Conductors and Devices - Primary	dp	$12,140,724	$8,338,042	$1,221,000	$2,452,348	$63,192	$28,363	$23,148	$14,631
1845-5	Underground Conductors and Devices - Secondary	dp	$6,537,313	$4,492,824	$679,902	$1,153,008	$185,117	$14,134	$12,066	$262
1850	Line Transformers	dp	$28,142,366	$19,523,495	$3,051,475	$5,311,395	$147,964	$56,353	$50,640	$1,044
1855	Services	dp	$20,058,436	$16,400,488	$2,336,115	$326,453	$787,405	$60,120	$136,719	$11,136
1860	Meters	dp	$11,202,950	$9,644,462	$1,372,699	$180,567	$0	$0	$0	$5,222
1905	Land	gp	$190,119	$137,257	$20,376	$28,504	$2,956	$420	$502	$104
1906	Land Rights	gp	$353,856	$255,468	$37,925	$53,052	$5,502	$782	$935	$194
1908	Buildings and Fixtures	gp	$5,215,589	$3,765,411	$558,985	$781,950	$81,089	$11,523	$13,776	$2,855
1910	Leasehold Improvements	gp	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	gp	$593,757	$428,665	$63,636	$89,019	$9,231	$1,312	$1,568	$325
1920	Computer Equipment - Hardware	gp	$2,187,639	$1,579,373	$234,462	$327,983	$34,012	$4,833	$5,778	$1,198
1925	Computer Software	gp	$5,541,980	$4,001,050	$593,967	$830,885	$86,163	$12,244	$14,638	$3,034
1930	Transportation Equipment	gp	$6,235,589	$4,501,804	$668,305	$934,875	$96,947	$13,776	$16,470	$3,413
1935	Stores Equipment	gp	$134,945	$97,424	$14,463	$20,232	$2,098	$298	$356	$74
1940	Tools, Shop and Garage Equipment	gp	$1,091,069	$787,700	$116,936	$163,579	$16,963	$2,410	$2,882	$597
1945	Measurement and Testing Equipment	gp	$70,247	$50,715	$7,529	$10,532	$1,092	$155	$186	$38
1950	Power Operated Equipment	gp	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	gp	$192,478	$138,960	$20,629	$28,857	$2,993	$425	$508	$105
1960	Miscellaneous Equipment	gp	$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	gp	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	gp	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	gp	$201,736	$145,644	$21,621	$30,245	$3,136	$446	$533	$110
1990	Other Tangible Property	gp	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	co	($15,123,919)	($10,970,722)	($1,626,858)	($2,226,648)	($221,613)	($32,108)	($37,708)	($8,261)
2005	Property Under Capital Leases	gp	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	gp	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep	($50,325,962)	($36,752,285)	($5,441,650)	($7,215,798)	($673,307)	($100,656)	($114,863)	($27,403)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	($3,258,447)	($2,352,446)	($349,227)	($488,525)	($50,660)	($7,199)	($8,606)	($1,784)
3046	Balance Transferred From Income	NI	($3,074,726)	($2,217,669)	($329,292)	($462,660)	($48,361)	($6,847)	($8,213)	($1,684)
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4080	Distribution Services Revenue	CREV	$0	$0	$0	$0	$0	$0	$0	$0
4082	Retail Services Revenues	mi	$0	$0	$0	$0	$0	$0	$0	$0
4084	Service Transaction Requests (STR) Revenues	mi	$0	$0	$0	$0	$0	$0	$0	$0
4086	SSS Admin Charge	mi	$0	$0	$0	$0	$0	$0	$0	$0
4090	Electric Services Incidental to Energy Sales	mi	$0	$0	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	mi	$0	$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	mi	($155,000)	($106,493)	($15,892)	($29,045)	($2,849)	($347)	($290)	($84)
4215	Other Utility Operating Income	mi	$0	$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	mi	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	mi	($210,000)	($188,524)	($20,947)	($529)	$0	$0	$0	$0
4235	Miscellaneous Service Revenues	mi	$0	$0	$0	$0	$0	$0	$0	$0
4235-1	Account Set Up Charges	mi	($76,000)	($64,427)	($9,177)	($1,708)	($10)	($392)	($223)	($63)
4235-90	Miscellaneous Service Revenues - Residual	mi	($76,000)	($59,831)	($8,135)	($6,291)	($1,223)	($272)	($199)	($49)
4240	Provision for Rate Refunds	mi	$0	$0	$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	mi	($365,033)	($287,374)	($39,074)	($30,214)	($5,875)	($1,304)	($957)	($235)
4305	Regulatory Debits	mi	$0	$0	$0	$0	$0	$0	$0	$0
4310	Regulatory Credits	mi	$0	$0	$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	mi	$0	$0	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others	mi	$0	$0	$0	$0	$0	$0	$0	$0

4325	Revenues from Merchandise, Jobbing, Etc.	mi	$0	$0	$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	$0	$0	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	mi	$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
4345	Gains from Disposition of Future Use Utility Plant	mi	$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
4355	Gain on Disposition of Utility and Other Property	mi	($75,000)	($59,077)	($8,028)	($6,174)	($1,207)	($269)	($197)	($48)
4360	Loss on Disposition of Utility and Other Property	mi	$45,000	$35,426	$4,817	$3,725	$724	$161	$118	$29
4365	Gains from Disposition of Allowances for Emission	mi	$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
4375	Revenues from Non-Utility Operations	mi	($162,539)	($128,030)	($17,398)	($13,381)	($2,616)	($582)	($426)	($105)
4380	Expenses of Non-Utility Operations	mi	$147,910	$116,443	$15,833	$12,243	$2,380	$528	$388	$95
4390	Miscellaneous Non-Operating Income	mi	($30,000)	($23,618)	($3,211)	($2,483)	($483)	($107)	($79)	($19)
4395	Rate-Payer Benefit Including Interest	mi	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	$3,000	$2,362	$321	$248	$48	$11	$8	$2
4405	Interest and Dividend Income	mi	($152,582)	($120,121)	($16,333)	($12,629)	($2,456)	($545)	($400)	($98)
4415	Equity in Earnings of Subsidiary Companies	mi	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	cop	$58,204,653	$28,660,348	$7,132,541	$18,552,823	$245,044	$26,414	$139,314	$3,448,169
4708	Charges-WMS	cop	$2,442,412	$1,202,660	$299,299	$778,523	$10,283	$1,108	$5,846	$144,694
4710	Cost of Power Adjustments	cop	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	cop	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	cop	$5,856,757	$2,817,491	$701,173	$1,958,734	$24,089	$2,597	$13,695	$338,977
4715	System Control and Load Dispatching	cop	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	cop	$4,135,672	$1,989,535	$495,124	$1,383,134	$17,010	$1,834	$9,671	$239,364
4730	Rural Rate Assistance Expense	cop	$734,928	$361,883	$90,060	$234,259	$3,094	$334	$1,759	$43,539
4750	Charges-LV	cop	$2,003,892	$964,006	$239,907	$670,182	$8,242	$888	$4,686	$115,981
4751	Charges-Smart Metering Entity	cop	$129,071	$120,490	$8,581	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	di	$76,435	$52,235	$8,422	$14,408	$1,009	$138	$178	$46
5010	Load Dispatching	di	$197,969	$135,289	$21,813	$37,317	$2,612	$357	$461	$120
5012	Station Buildings and Fixtures Expense	di	$0	$0	$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	di	$0	$0	$0	$0	$0	$0	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	$0	$0	$0	$0	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour	di	$0	$0	$0	$0	$0	$0	$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	$0	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	$179,207	$123,106	$18,238	$34,597	$2,378	$408	$338	$143
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	$52,665	$36,178	$5,360	$10,167	$699	$120	$99	$42
5030	Overhead Subtransmission Feeders - Operation	di	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	di	$0	$0	$0	$0	$0	$0	$0	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	di	$86,275	$59,268	$8,789	$16,586	$1,208	$196	$162	$66
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	$36,570	$25,122	$3,726	$7,030	$512	$83	$69	$28
5050	Underground Subtransmission Feeders - Operation	di	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	di	$38,399	$26,639	$4,164	$7,247	$202	$77	$69	$1
5065	Meter Expense	cu	$332,491	$286,237	$40,740	$5,359	$0	$0	$0	$155
5070	Customer Premises - Operation Labour	cu	$564,505	$475,637	$33,875	$3,787	$45,672	$3,487	$1,983	$65
5075	Customer Premises - Materials and Expenses	cu	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	di	$193,151	$131,997	$21,282	$36,409	$2,549	$348	$449	$117
5090	Underground Distribution Lines and Feeders - Rental Paid	di	$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
5096	Other Rent	di	$132,433	$104,316	$14,176	$10,903	$2,132	$474	$347	$85
5105	Maintenance Supervision and Engineering	di	$15,070	$10,299	$1,660	$2,841	$199	$27	$35	$9
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	$0	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	di	$0	$0	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	di	$0	$0	$0	$0	$0	$0	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	di	$109,792	$75,433	$11,257	$20,574	$2,018	$246	$206	$59
5125	Maintenance of Overhead Conductors and Devices	di	$182,625	$125,438	$18,467	$36,140	$1,626	$422	$346	$186
5130	Maintenance of Overhead Services	di	$112,853	$92,273	$13,143	$1,837	$4,430	$338	$769	$63
5135	Overhead Distribution Lines and Feeders - Right of Way	di	$514,612	$353,512	$52,371	$99,348	$6,829	$1,171	$970	$411
5145	Maintenance of Underground Conduit	di	$0	$0	$0	$0	$0	$0	$0	$0
5150	Maintenance of Underground Conductors and Devices	di	$98,297	$67,525	$10,004	$18,974	$1,307	$224	$185	$78
5155	Maintenance of Underground Services	di	$178,490	$145,940	$20,788	$2,905	$7,007	$535	$1,217	$99
5160	Maintenance of Line Transformers	di	$84,555	$58,659	$9,168	$15,958	$445	$169	$152	$3
5175	Maintenance of Meters	cu	$2,498	$2,150	$306	$40	$0	$0	$0	$1
5305	Supervision	cu	$225,691	$191,323	$27,252	$5,073	$31	$1,164	$662	$186
5310	Meter Reading Expense	cu	$18,450	$17,793	$455	$197	$0	$0	$0	$5
5315	Customer Billing	cu	$1,031,057	$874,047	$124,501	$23,174	$141	$5,319	$3,024	$851
5320	Collecting	cu	$605,006	$512,876	$73,055	$13,598	$83	$3,121	$1,774	$499
5325	Collecting- Cash Over and Short	cu	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	cu	$120	$102	$14	$3	$0	$1	$0	$0
5335	Bad Debt Expense	cu	$80,000	$71,818	$7,980	$202	$0	$0	$0	$0
5340	Miscellaneous Customer Accounts Expenses	cu	$12,650	$10,724	$1,527	$284	$2	$65	$37	$10
5405	Supervision	ad	$0	$0	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	ad	$25,000	$19,692	$2,676	$2,058	$402	$90	$66	$16
5415	Energy Conservation	ad	$0	$0	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	ad	$0	$0	$0	$0	$0	$0	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	ad	$0	$0	$0	$0	$0	$0	$0	$0
5505	Supervision	ad	$0	$0	$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	ad	$0	$0	$0	$0	$0	$0	$0	$0
5515	Advertising Expense	ad	$2,500	$1,969	$268	$206	$40	$9	$7	$2
5520	Miscellaneous Sales Expense	ad	$0	$0	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	ad	$482,365	$379,953	$51,633	$39,711	$7,764	$1,728	$1,265	$311
5610	Management Salaries and Expenses	ad	$2,087,587	$1,644,365	$223,459	$171,864	$33,602	$7,477	$5,473	$1,347
5615	General Administrative Salaries and Expenses	ad	$289,038	$227,671	$30,939	$23,795	$4,652	$1,035	$758	$186
5620	Office Supplies and Expenses	ad	$282,160	$222,254	$30,203	$23,229	$4,542	$1,011	$740	$182
5625	Administrative Expense Transferred Credit	ad	$0	$0	$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	ad	$249,149	$196,251	$26,669	$20,512	$4,010	$892	$653	$161
5635	Property Insurance	ad	$23,000	$16,605	$2,465	$3,448	$358	$51	$61	$13
5640	Injuries and Damages	ad	$76,025	$59,884	$8,138	$6,259	$1,224	$272	$199	$49
5645	Employee Pensions and Benefits	ad	$160,000	$126,030	$17,127	$13,172	$2,575	$573	$419	$103
5650	Franchise Requirements	ad	$0	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	ad	$556,416	$438,282	$59,560	$45,808	$8,956	$1,993	$1,459	$359
5660	General Advertising Expenses	ad	$0	$0	$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	ad	$185,706	$146,278	$19,878	$15,289	$2,989	$665	$487	$120
5670	Rent	ad	$0	$0	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	ad	$594,902	$468,597	$63,679	$48,976	$9,576	$2,131	$1,560	$384
5680	Electrical Safety Authority Fees	ad	$14,400	$11,343	$1,541	$1,186	$232	$52	$38	$9
5685	Independent Market Operator Fees and Penalties	cop	$0	$0	$0	$0	$0	$0	$0	$0

5705	Amortization Expense - Property, Plant, and Equipment	dep	$3,457,632	$2,517,635	$372,752	$498,728	$50,864	$7,229	$8,527	$1,898
5710	Amortization of Limited Term Electric Plant	dep	$0	$0	$0	$0	$0	$0	$0	$0
5715	Amortization of Intangibles and Other Electric Plant	dep	$592,401	$427,686	$63,491	$88,816	$9,210	$1,309	$1,565	$324
5720	Amortization of Electric Plant Acquisition Adjustments	dep	$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
5735	Amortization of Deferred Development Costs	dep	$0	$0	$0	$0	$0	$0	$0	$0
5740	Amortization of Deferred Charges	dep	$0	$0	$0	$0	$0	$0	$0	$0
6005	Interest on Long Term Debt	INT	$1,815,791	$1,309,653	$194,465	$273,226	$28,559	$4,043	$4,850	$994
6105	Taxes Other Than Income Taxes	ad	$44,000	$31,735	$4,712	$6,621	$692	$98	$118	$24
6110	Income Taxes	Input	$197,057	$142,129	$21,104	$29,652	$3,099	$439	$526	$108
6205-1	Sub-account LEAP Funding	ad	$16,820	$13,249	$1,800	$1,385	$271	$60	$44	$11
6210	Life Insurance	ad	$0	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	ad	$0	$0	$0	$0	$0	$0	$0	$0
6225	Other Deductions	ad	$0	$0	$0	$0	$0	$0	$0	$0
			$162,812,029	**$101,151,423**	**$18,535,001**	**$36,373,562**	**$1,714,247**	**$244,499**	**$412,643**	**$4,380,654**
				$162,812,029						

Grouping by Allocator	Total	Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
1808	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1820	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830	$ 109,792	$ 75,433	$ 11,257	$ 20,574	$ 2,018	$ 246	$ 206	$ 59
1835	$ 182,625	$ 125,438	$ 18,467	$ 36,140	$ 1,626	$ 422	$ 346	$ 186
1840	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1845	$ 98,297	$ 67,525	$ 10,004	$ 18,974	$ 1,307	$ 224	$ 185	$ 78
1850	$ 122,954	$ 85,298	$ 13,332	$ 23,205	$ 646	$ 246	$ 221	$ 5
1855	$ 291,343	$ 238,212	$ 33,931	$ 4,742	$ 11,437	$ 873	$ 1,986	$ 162
1860	$ 2,498	$ 2,150	$ 306	$ 40	$ -	$ -	$ -	$ 1
1815-1855	$ 482,625	$ 329,819	$ 53,178	$ 90,975	$ 6,368	$ 870	$ 1,123	$ 291
1830 & 1835	$ 746,484	$ 512,796	$ 75,968	$ 144,112	$ 9,905	$ 1,699	$ 1,407	$ 596
1840 & 1845	$ 122,845	$ 84,390	$ 12,515	$ 23,616	$ 1,720	$ 279	$ 231	$ 94
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 80,000	$ 71,818	$ 7,980	$ 202	$ -	$ -	$ -	$ -
Break Out	-$ 64,658,295	-$ 47,130,133	-$ 6,981,491	-$ 9,343,427	-$ 885,507	-$ 131,426	-$ 151,086	-$ 35,225
CCA	$ 564,505	$ 475,637	$ 33,875	$ 3,787	$ 45,672	$ 3,487	$ 1,983	$ 65
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ 9,992,429	$ 4,807,026	$ 1,196,298	$ 3,341,868	$ 41,100	$ 4,430	$ 23,366	$ 578,340
CEN EWMP	$ 63,514,957	$ 31,309,386	$ 7,770,389	$ 20,235,787	$ 266,663	$ 28,745	$ 151,604	$ 3,752,383
CREV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWCS	$ 20,058,436	$ 16,400,488	$ 2,336,115	$ 326,453	$ 787,405	$ 60,120	$ 136,719	$ 11,136
CWMC	$ 11,535,441	$ 9,930,699	$ 1,413,439	$ 185,926	$ -	$ -	$ -	$ 5,377
CWMR	$ 18,450	$ 17,793	$ 455	$ 197	$ -	$ -	$ -	$ 5
CWNB	$ 1,874,524	$ 1,589,071	$ 226,350	$ 42,132	$ 256	$ 9,670	$ 5,497	$ 1,547
DCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	-$ 210,000	-$ 188,524	-$ 20,947	-$ 529	$ -	$ -	$ -	$ -
LTNCP	$ 28,142,366	$ 19,523,495	$ 3,051,475	$ 5,311,395	$ 147,964	$ 56,353	$ 50,640	$ 1,044
NFA	-$ 1,747,492	-$ 1,293,046	-$ 186,411	-$ 229,735	-$ 28,106	-$ 4,667	-$ 4,516	-$ 1,012
NFA ECC	$ 22,032,003	$ 15,906,075	$ 2,361,300	$ 3,303,162	$ 342,539	$ 48,675	$ 58,192	$ 12,060
O&M	$ 5,154,501	$ 4,060,133	$ 551,746	$ 424,352	$ 82,968	$ 18,463	$ 13,514	$ 3,325
PNCP	$ 40,921,860	$ 28,104,434	$ 4,115,537	$ 8,265,952	$ 212,997	$ 95,600	$ 78,025	$ 49,315
SNCP	$ 23,545,510	$ 16,181,853	$ 2,448,809	$ 4,152,800	$ 666,738	$ 50,907	$ 43,459	$ 943
TCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 162,978,658**	**$ 101,287,268**	**$ 18,553,879**	**$ 36,382,699**	**$ 1,715,717**	**$ 245,216**	**$ 413,104**	**$ 4,380,775**

Ontario Energy Board

2025 Cost Allocation Model

Sheet O6 Details of Allocators by Class and Account Worksheet -

Uniform System of Accounts - Detail Accounts

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	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Total - Demand	Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Total - Customer	Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Total - Mis	Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Total - A&G
1565	Conservation and Demand Management Expenditures and Recoveries	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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	$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	$0	$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$0	$6,198,447	$6,198,447	$4,028,990	$2,169,456	$6,198,447	$2,281,876	$482,713	$1,236,320	$17,294	$0	$3,586	$7,201	$4,028,990	$1,975,111	$140,669	$15,726	$14,989	$14,481	$8,233	$268	$2,169,456	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-5	Poles, Towers and Fixtures - Secondary	$0	$8,216,546	$8,216,546	$5,340,755	$2,875,791	$8,216,546	$3,223,827	$681,975	$1,429,887	$0	$0	$5,066	$0	$5,340,755	$2,423,084	$172,573	$19,293	$232,668	$17,765	$10,100	$329	$2,875,791	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$0	$14,168,769	$14,168,769	$9,209,700	$4,959,069	$14,168,769	$5,216,045	$1,103,412	$2,826,053	$39,531	$0	$8,197	$16,462	$9,209,700	$4,514,623	$321,550	$35,947	$34,217	$33,101	$18,818	$613	$4,959,069	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-5	Overhead Conductors and Devices - Secondary	$0	$2,698,813	$2,698,813	$1,754,229	$944,585	$2,698,813	$1,058,901	$224,002	$469,662	$0	$0	$1,664	$0	$1,754,229	$795,882	$56,683	$6,337	$76,422	$5,835	$3,317	$108	$944,585	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$14,506,758	($14,506,758)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$0	$8,413,920	$8,413,920	$5,469,048	$2,944,872	$8,413,920	$3,097,473	$655,245	$1,678,211	$23,475	$0	$4,868	$9,775	$5,469,048	$2,681,063	$190,948	$21,347	$20,319	$19,656	$11,175	$364	$2,944,872	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-5	Underground Conduit - Secondary	$0	$6,092,838	$6,092,838	$3,960,345	$2,132,493	$6,092,838	$2,390,574	$505,707	$1,060,308	$0	$0	$3,757	$0	$3,960,345	$1,796,782	$127,968	$14,306	$172,531	$13,173	$7,489	$244	$2,132,493	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$0	$12,140,724	$12,140,724	$7,891,471	$4,249,253	$12,140,724	$4,469,447	$945,475	$2,421,546	$33,873	$0	$7,024	$14,105	$7,891,471	$3,868,595	$275,525	$30,802	$29,319	$28,363	$16,125	$525	$4,249,253	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-5	Underground Conductors and Devices - Secondary	$0	$6,537,313	$6,537,313	$4,249,253	$2,288,060	$6,537,313	$2,564,967	$542,598	$1,137,658	$0	$0	$4,031	$0	$4,249,253	$1,927,858	$137,304	$15,350	$185,117	$14,134	$8,036	$262	$2,288,060	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	$28,142,366	$0	$28,142,366	$19,699,656	$8,442,710	$28,142,366	$11,637,104	$2,504,644	$5,256,195	$89,771	$0	$18,902	$0	$19,699,656	$7,666,391	$547,432	$61,199	$58,253	$56,353	$32,038	$1,044	$8,442,710	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1855	Services	$20,058,436	$0	$20,058,436	$0	$20,058,436	$20,058,436	$0	$0	$0	$0	$0	$0	$0	$0	$16,400,488	$2,336,115	$326,453	$787,405	$80,120	$136,719	$11,136	$20,058,436	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	$11,202,950	$0	$11,202,950	$0	$11,202,950	$11,202,950	$0	$0	$0	$0	$0	$0	$0	$0	$9,644,462	$1,372,699	$180,567	$0	$0	$0	$5,222	$11,202,950	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1905	Land	$190,119	$0	$190,119	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$131,257	$20,376	$28,304	$2,956	$420	$602	$104	$190,119
1908	Land Rights	$353,856	$0	$353,856	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$255,468	$37,925	$53,052	$5,502	$782	$935	$194	$353,856
1910	Buildings and Fixtures	$5,215,589	$0	$5,215,589	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,765,411	$558,985	$781,950	$81,089	$11,523	$13,776	$2,855	$5,215,589
1915	Office Furniture and Equipment	$593,757	$0	$593,757	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$428,665	$63,636	$89,019	$9,231	$1,312	$1,568	$325	$593,757
1920	Computer Equipment - Hardware	$2,187,639	$0	$2,187,639	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,579,373	$234,462	$327,983	$34,012	$4,833	$5,778	$1,198	$2,187,639
1925	Computer Software	$5,541,980	$0	$5,541,980	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,001,050	$593,967	$830,880	$86,163	$12,244	$14,638	$3,034	$5,541,980
1930	Transportation Equipment	$6,235,589	$0	$6,235,589	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,501,804	$668,305	$934,875	$96,947	$13,776	$16,470	$3,413	$6,235,589
1935	Stores Equipment	$134,945	$0	$134,945	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$97,424	$14,463	$20,232	$2,098	$298	$356	$74	$134,945
1945	Measurement and Testing Equipment	$70,247	$0	$70,247	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$50,715	$7,529	$10,532	$1,092	$155	$186	$38	$70,247
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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	($15,123,919)	$0	($15,123,919)	$0	$0	$0	($4,412,503)	($933,429)	($2,137,846)	($24,893)	$0	($6,934)	($5,805)	($7,521,410)	($6,558,219)	($693,429)	($88,802)	($196,720)	($32,108)	($30,741)	($2,456)	($7,602,509)	$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	($50,325,962)		($50,325,962)			$0	($12,086,540)	($2,556,810)	($5,860,260)	($68,539)	$0	($18,994)	($16,040)	($20,607,183)	($19,436,962)	($2,108,613)	($269,694)	($492,166)	($84,655)	($76,740)	($7,398)	($22,476,227)									($5,228,783)	($776,227)	($1,085,844)	($112,602)	($16,001)	($19,129)	($3,965)	($7,242,552)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	($3,258,447)		($3,258,447)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									($2,352,446)	($349,227)	($488,525)	($50,660)	($7,199)	($8,606)	($1,784)	($3,258,447)
		($3,074,726)		($3,074,726)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($2,217,689)	($329,292)	($462,660)	($48,361)	($6,847)	($8,213)	($1,684)	($3,074,726)	$0	$0	$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	($365,033)		($365,033)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($287,374)	($39,074)	($30,214)	($5,875)	($1,304)	($957)	($235)	($365,033)	$0	$0	$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	($75,000)		($75,000)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($59,077)	($8,028)	($6,174)	($1,207)	($269)	($197)	($48)	($75,000)	$0	$0	$0	$0	$0	$0	$0	$0
4360	Loss on Disposition of Utility and Other Property	$45,000		$45,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,426	$4,817	$3,725	$724	$161	$118	$29	$45,000	$0	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		($162,539)		($162,539)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($128,030)	($17,398)	($13,361)	($2,616)	($582)	($426)	($105)	($162,539)	$0	$0	$0	$0	$0	$0	$0	$0
		$147,910		$147,910	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$116,443	$15,833	$12,243	$2,380	$528	$388	$95	$147,910	$0	$0	$0	$0	$0	$0	$0	$0
		($30,000)		($30,000)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($23,618)	($3,211)	($2,483)	($483)	($107)	($79)	($19)	($30,000)	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$3,000		$3,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,362	$321	$248	$48	$11	$8	$2	$3,000	$0	$0	$0	$0	$0	$0	$0	$0
		($152,582)		($152,582)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($120,121)	($16,333)	($12,620)	($2,456)	($545)	($400)	($98)	($152,582)	$0	$0	$0	$0	$0	$0	$0	$0
		$2,442,412		$2,442,412	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,202,660	$299,299	$778,523	$10,283	$1,108	$5,846	$144,694	$2,442,412
		$5,856,757		$5,856,757	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,817,491	$701,173	$1,958,734	$24,089	$2,597	$13,695	$338,977	$5,856,757
		$734,928		$734,928	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$361,663	$90,060	$234,259	$3,094	$334	$1,759	$43,539	$734,928
		$2,003,892		$2,003,892	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$964,006	$239,907	$670,182	$8,242	$888	$4,686	$115,981	$2,003,892
		$197,989		$197,989	$128,680	$69,289	$197,989	$75,491	$15,970	$36,575	$426	$0	$119	$99	$128,680	$59,798	$5,844	$742	$2,186	$357	$342	$20	$69,289	$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	$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	$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	$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	$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	$179,207		$179,207	$116,485	$62,722	$179,207	$67,487	$14,276	$34,154	$326	$0	$106	$136	$116,485	$55,619	$3,961	$443	$2,052	$408	$232	$8	$62,722	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$52,665		$52,665	$34,232	$18,433	$52,665	$19,833	$4,196	$10,037	$96	$0	$31	$40	$34,232	$16,345	$1,164	$130	$603	$120	$68	$2	$18,433	$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	$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	$86,275		$86,275	$56,079	$30,196	$86,275	$32,556	$6,887	$16,373	$149	$0	$51	$62	$56,079	$26,711	$1,902	$213	$1,059	$196	$111	$4	$30,196	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$36,570		$36,570	$23,771	$12,800	$36,570	$13,800	$2,919	$6,940	$63	$0	$22	$26	$23,771	$11,322	$806	$90	$449	$83	$47	$2	$12,800	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$38,399		$38,399	$26,879	$11,520	$38,399	$16,151	$3,417	$7,164	$122	$0	$25	$0	$26,879	$10,488	$747	$84	$79	$77	$44	$1	$11,520	$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	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Other Rent	$132,433		$132,433	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$104,316	$14,176	$10,903	$2,132	$474	$347	$85	$132,433
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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5125	Maintenance of Overhead Conductors and Devices	$182,625		$182,625	$118,706	$63,919	$182,625	$67,939	$14,372	$35,683	$428	$0	$107	$178	$118,706	$57,499	$4,095	$458	$1,198	$422	$240	$8	$63,919	$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	$514,612		$514,612	$334,498	$180,114	$514,612	$193,797	$40,996	$98,076	$935	$0	$305	$389	$334,498	$159,715	$11,375	$1,272	$5,894	$1,171	$666	$22	$180,114	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5150	Maintenance of Underground Conductors and Devices	$98,297		$98,297	$63,893	$34,404	$98,297	$37,020	$7,831	$18,731	$178	$0	$58	$74	$63,893	$30,505	$2,173	$243	$1,129	$224	$127	$4	$34,404	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		$2,500		$2,500			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,969	$268	$206	$40	$9	$7	$2	$2,500
		$249,149		$249,149			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$196,251	$26,669	$20,512	$4,010	$892	$653	$161	$249,149
		$160,000		$160,000			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$126,030	$17,127	$13,172	$2,575	$573	$419	$103	$160,000
		$185,706		$185,706			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$146,278	$19,878	$15,289	$2,989	$665	$487	$120	$185,706
		$594,902		$594,902			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$468,597	$63,679	$48,976	$9,576	$2,131	$1,560	$384	$594,902
		$14,400		$14,400			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$11,343	$1,541	$1,186	$232	$52	$38	$9	$14,400
5665	Independent Market Operator Fees and Penalties																																						
5705	Amortization Expense - Property, Plant, and Equipment	$3,457,632	$0	$3,457,632			$0	$766,719	$162,193	$372,021	$4,225	$0	$1,205	$1,026	$1,307,390	$1,222,434	$132,105	$16,959	$35,257	$5,611	$5,389	$471	$1,418,226									$528,481	$78,454	$109,748	$11,381	$1,617	$1,933	$401	$732,016
5715	Amortization of Intangibles and Other Electric Plant	$592,401	$0	$592,401			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0									$427,686	$63,491	$88,816	$9,210	$1,309	$1,565	$324	$592,401
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									$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total	$162,812,029	$0	$162,812,029	$62,822,249	$66,207,378	$129,029,627	$21,118,012	$4,467,345	$10,236,161	$118,413	$0	$33,186	$27,927	$36,001,045	$32,313,758	$3,406,249	$447,439	$1,034,811	$169,844	$161,994	$12,775	$37,546,869	($3,100,932)	($446,517)	($548,900)	($61,926)	($9,964)	($10,470)	($2,259)	($4,180,970)	$50,820,585	$11,107,924	$26,238,862	$622,949	$84,619	$227,933	$4,342,212	$93,445,084

O5 Summary | O4 Summary

$162,812,029

Grouping by Allocator	Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS>50	GS> 50-TOU	GS >50-	Unmetered	Embedded	Back-	Rate Class 1	GS <50	GS>50	GS> 50-TOU	GS >50-	Unmetered	Embedded	Back-	Rate Class 1	GS <50	GS>50	GS> 50-TOU	GS >50-	Unmetered	Embedded	Back-	Rate Class 1	GS <50	GS>50	GS> 50-TOU	GS >50-	Unmetered	Embedded	Back-	Rate Class 1
Total	$ 160 845 695	$ 62 822 249	$ 66 078 307	$ 128 900 556	$ 21 118 012	$ 4 467 345	$ 10 236 161	$ -	$ -	$ 33 186	$ 27 927	$ -	$ -	$ 3 397 667	$ 447 439	$ -	$ -	$ 161 994	$ 12 775	$ -	$ -	-$ 427 639	-$ 539 763	$ -	$ -	-$ 10 010	-$ 2 138	$ -	$ -	$ 10 868 017	$ 25 568 681	$ -	$ -	$ 223 247	$ 4 226 231	$ -	$ -

Ontario Energy Board

2025 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

		Demand Allocators	1	2	3	7	8	9	10	Customer Allocators	1	2	3	7	8	9	10	
		Demand Total	Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Customer Total	Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Total
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Total	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Total	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Total	$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
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
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815 & 1820	Total	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Total	$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary		$2,281,876	$482,713	$1,236,320	$17,294	$0	$3,586	$7,201	$2,169,456	$1,975,111	$140,669	$15,726	$14,969	$14,481	$8,233	$268	$2,169,456
1830-5	Poles, Towers and Fixtures - Secondary		$3,223,827	$681,975	$1,429,887	$0	$0	$5,066	$0	$2,875,791	$2,423,064	$172,573	$19,293	$232,668	$17,765	$10,100	$329	$2,875,791
1830	Total	$9,369,745	$5,505,703	$1,164,687	$2,666,207	$17,294	$0	$8,652	$7,201	$5,045,247	$4,398,175	$313,242	$35,018	$247,637	$32,245	$18,332	$597	$14,414,993
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
1835-4	Overhead Conductors and Devices - Primary		$5,216,045	$1,103,412	$2,826,053	$39,531	$0	$8,197	$16,462	$4,959,069	$4,514,823	$321,550	$35,947	$34,217	$33,101	$18,818	$613	$4,959,069
1835-5	Overhead Conductors and Devices - Secondary		$1,058,901	$224,002	$469,662	$0	$0	$1,664	$0	$944,585	$795,882	$56,683	$6,337	$76,422	$5,835	$3,317	$108	$944,585
1835	Total	$10,963,929	$6,274,946	$1,327,414	$3,295,715	$39,531	$0	$9,861	$16,462	$5,903,654	$5,310,705	$378,233	$42,284	$110,639	$38,936	$22,136	$721	$16,867,583
1830 & 1835	Total	$20,333,674	$11,780,649	$2,492,101	$5,961,922	$56,825	$0	$18,513	$23,663	$10,948,901	$9,708,880	$691,475	$77,302	$358,276	$71,181	$40,468	$1,319	$31,282,575
1840-3	Underground Conduit - Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary		$3,097,473	$655,245	$1,678,211	$23,475	$0	$4,868	$9,775	$2,944,872	$2,681,063	$190,948	$21,347	$20,319	$19,656	$11,175	$364	$2,944,872
1840-5	Underground Conduit - Secondary		$2,390,574	$505,707	$1,060,308	$0	$0	$3,757	$0	$2,132,493	$1,796,782	$127,968	$14,306	$172,531	$13,173	$7,489	$244	$2,132,493
1840	Total	$9,429,393	$5,488,047	$1,160,952	$2,738,519	$23,475	$0	$8,624	$9,775	$5,077,365	$4,477,845	$318,916	$35,653	$192,850	$32,830	$18,664	$608	$14,506,758
1845-3	Underground Conductors and Devices - Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary		$4,469,447	$945,475	$2,421,546	$33,873	$0	$7,024	$14,105	$4,249,253	$3,868,595	$275,525	$30,802	$29,319	$28,363	$16,125	$525	$4,249,253
1845-5	Underground Conductors and Devices - Secondary		$2,564,967	$542,598	$1,137,658	$0	$0	$4,031	$0	$2,288,060	$1,927,858	$137,304	$15,350	$185,117	$14,134	$8,036	$262	$2,288,060
1845	Total	$12,140,724	$7,034,414	$1,488,073	$3,559,204	$33,873	$0	$11,054	$14,105	$6,537,313	$5,796,452	$412,828	$46,152	$214,436	$42,497	$24,160	$787	$18,678,037
1840 & 1845	Total	$21,570,117	$12,522,461	$2,649,026	$6,297,723	$57,348	$0	$19,679	$23,881	$11,614,678	$10,274,297	$731,745	$81,804	$407,286	$75,327	$42,825	$1,395	$33,184,795
1850	Line Transformers	$19,699,656	$11,837,104	$2,504,044	$5,250,195	$89,711	$0	$18,602	$0	$8,442,710	$7,686,391	$547,432	$61,199	$58,253	$56,353	$32,038	$1,044	$28,142,366
1815- 1850	Total	$61,603,447	$36,140,214	$7,645,171	$17,509,841	$203,884	$0	$56,793	$47,544	$31,006,289	$27,669,568	$1,970,651	$220,306	$823,816	$202,861	$115,331	$3,758	$92,609,736
1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$20,058,436	$16,400,488	$2,336,115	$326,453	$787,405	$60,120	$136,719	$11,136	$20,058,436
1815- 1855	Total	$61,603,447	$36,140,214	$7,645,171	$17,509,841	$203,884	$0	$56,793	$47,544	$51,064,726	$44,070,055	$4,306,766	$546,759	$1,611,221	$262,981	$252,050	$14,894	$112,668,172
1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$11,202,950	$9,644,462	$1,372,699	$180,567	$0	$0	$0	$5,222	$11,202,950
1815-1860	Total	$61,603,447	$36,140,214	$7,645,171	$17,509,841	$203,884	$0	$56,793	$47,544	$62,267,676	$53,714,518	$5,679,465	$727,326	$1,611,221	$262,981	$252,050	$20,116	$123,871,123
1565-1860	Total	$61,603,447	$36,140,214	$7,645,171	$17,509,841	$203,884	$0	$56,793	$47,544	$62,267,676	$53,714,518	$5,679,465	$727,326	$1,611,221	$262,981	$252,050	$20,116	$123,871,123

		Demand Total	Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
Distribution Plant	GFA - Distribution plant (credit to contributed capital)	$108,747,204	$78,884,010	$11,697,778	$16,010,518	$1,593,491	$230,873	$271,135	$59,399
	GFA - Distribution plant (exclude credit for contributed capital)	$123,871,123	$89,854,732	$13,324,636	$18,237,166	$1,815,104	$262,981	$308,843	$67,660
	Accum Depreciation - NFA	($43,083,410)	($31,523,502)	($4,665,423)	($6,129,954)	($560,705)	($84,655)	($95,734)	($23,438)
	Accum Depreciation - NFA ECC	($44,912,285)	($32,850,148)	($4,862,152)	($6,399,213)	($587,504)	($88,538)	($100,294)	($24,437)
NFA	Net Fixed Assets	$65,663,794	$47,360,508	$7,032,355	$9,880,564	$1,032,786	$146,218	$175,401	$35,960
NFA ECC	Net Fixed Assets Excluding credit for Capital Contribution	$78,958,837	$57,004,585	$8,462,484	$11,837,953	$1,227,601	$174,444	$208,549	$43,222
1830-4	Primary Poles Demand and Customer	$6,198,447	$4,256,987	$623,382	$1,252,046	$32,263	$14,481	$11,818	$7,470
1830-5	Secondary Poles Demand and Customer	$8,216,546	$5,646,891	$854,547	$1,449,180	$232,668	$17,765	$15,166	$329
POLE									
PP&E		$65,663,794	$47,360,508	$7,032,355	$9,880,564	$1,032,786	$146,218	$175,401	$35,960

Operating and Maintenance

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

Acccounts		Demand Total	Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Customer Total	Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
5005	Operation Supervision and Engineering	$49,683	$29,147	$6,166	$14,122	$164	$0	$46	$38	$26,752	$23,088	$2,256	$286	$844	$138	$132	$8
5010	Load Dispatching	$128,680	$75,491	$15,970	$36,575	$426	$0	$119	$99	$69,289	$59,798	$5,844	$742	$2,186	$357	$342	$20
5012	Station Buildings and Fixtures Expense	$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
5015	Transformer Station Equipment - Operation Supplies and Expenses	$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
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$116,485	$67,487	$14,276	$34,154	$326	$0	$106	$136	$62,722	$55,619	$3,961	$443	$2,052	$408	$232	$8
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$34,232	$19,833	$4,196	$10,037	$96	$0	$31	$40	$18,433	$16,345	$1,164	$130	$603	$120	$68	$2
5030	Overhead Subtransmission Feeders - Operation	$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
5040	Underground Distribution Lines and Feeders - Operation Labour	$56,079	$32,556	$6,887	$16,373	$149	$0	$51	$62	$30,196	$26,711	$1,902	$213	$1,059	$196	$111	$4
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$23,771	$13,800	$2,919	$6,940	$63	$0	$22	$26	$12,800	$11,322	$806	$90	$449	$83	$47	$2
5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$26,879	$16,151	$3,417	$7,164	$122	$0	$25	$0	$11,520	$10,488	$747	$84	$79	$77	$44	$1
5065	Meter Expense	$0	$0	$0	$0	$0	$0	$0	$0	$332,491	$286,237	$40,740	$5,359	$0	$0	$0	$155
5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$564,505	$475,637	$33,875	$3,787	$45,672	$3,487	$1,983	$65
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	$125,548	$73,654	$15,581	$35,685	$416	$0	$116	$97	$67,603	$58,343	$5,702	$724	$2,133	$348	$334	$20
5090	Underground Distribution Lines and Feeders - Rental Paid	$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
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$9,796	$5,747	$1,216	$2,784	$32	$0	$9	$8	$5,275	$4,552	$445	$56	$166	$27	$26	$2
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$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
5114	Maintenance of Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	$71,365	$41,934	$8,871	$20,307	$132	$0	$66	$55	$38,427	$33,499	$2,386	$267	$1,886	$246	$140	$5
5125	Maintenance of Overhead Conductors and Devices	$118,706	$67,939	$14,372	$35,683	$428	$0	$107	$178	$63,919	$57,499	$4,095	$458	$1,198	$422	$240	$8
5130	Maintenance of Overhead Services	$0	$0	$0	$0	$0	$0	$0	$0	$112,853	$92,273	$13,143	$1,837	$4,430	$338	$769	$63
5135	Overhead Distribution Lines and Feeders - Right of Way	$334,498	$193,797	$40,996	$98,076	$935	$0	$305	$389	$180,114	$159,715	$11,375	$1,272	$5,894	$1,171	$666	$22
5145	Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5150	Maintenance of Underground Conductors and Devices	$63,893	$37,020	$7,831	$18,731	$178	$0	$58	$74	$34,404	$30,505	$2,173	$243	$1,129	$224	$127	$4
5155	Maintenance of Underground Services	$0	$0	$0	$0	$0	$0	$0	$0	$178,490	$145,940	$20,788	$2,905	$7,007	$535	$1,217	$99
5160	Maintenance of Line Transformers	$59,189	$35,565	$7,524	$15,774	$270	$0	$56	$0	$25,367	$23,094	$1,645	$184	$175	$169	$96	$3
5175	Maintenance of Meters	$0	$0	$0	$0	$0	$0	$0	$0	$2,498	$2,150	$306	$40	$0	$0	$0	$1
5305	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$225,691	$191,323	$27,252	$5,073	$31	$1,164	$662	$186
5310	Meter Reading Expense	$0	$0	$0	$0	$0	$0	$0	$0	$18,450	$17,793	$455	$197	$0	$0	$0	$5
5315	Customer Billing	$0	$0	$0	$0	$0	$0	$0	$0	$1,031,057	$874,047	$124,501	$23,174	$141	$5,319	$3,024	$851
5320	Collecting	$0	$0	$0	$0	$0	$0	$0	$0	$605,006	$512,876	$73,055	$13,598	$83	$3,121	$1,774	$499
5325	Collecting- Cash Over and Short	$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	$120	$102	$14	$3	$0	$1	$0	$0
5335	Bad Debt Expense	$0	$0	$0	$0	$0	$0	$0	$0	$80,000	$71,818	$7,980	$202	$0	$0	$0	$0
5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$12,650	$10,724	$1,527	$284	$2	$65	$37	$10
O&M DC	Total (not including directly allocated amounts)	$1,218,802	$710,121	$150,220	$352,405	$3,736	$0	$1,116	$1,202	$3,810,631	$3,251,497	$388,138	$61,650	$77,219	$18,015	$12,070	$2,042
	Total Directly Allocated Demand + Customer									$0	$0	$0	$0	$0	$0	$0	$0
O&M	Total Demand and Customer	$5,029,433	$3,961,619	$538,359	$414,055	$80,955	$18,015	$13,186	$3,244								

Accounts		Demand Total	Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Customer Total
4705	Power Purchased	$58,204,653	$28,660,348	$7,132,541	$18,552,823	$245,044	$26,414	$139,314	$3,448,169	$58,204,653
4708	Charges-WMS	$2,442,412	$1,202,660	$299,299	$778,523	$10,283	$1,108	$5,846	$144,694	$2,442,412
4710	Cost of Power Adjustments	$0	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	$0	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	$5,856,757	$2,817,491	$701,173	$1,958,734	$24,089	$2,597	$13,695	$338,977	$5,856,757
4716	Charges-CN	$4,135,672	$1,989,535	$495,124	$1,383,134	$17,010	$1,834	$9,671	$239,364	$4,135,672
4730	Rural Rate Assistance Expense	$734,928	$361,883	$90,060	$234,259	$3,094	$334	$1,759	$43,539	$734,928
4750	Charges-LV	$2,003,892	$964,006	$239,907	$670,182	$8,242	$888	$4,686	$115,981	$2,003,892
5685	Independent Market Operator Fees and Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0
4751	Charges-Smart Metering Entity	$129,071	$120,490	$8,581	$0	$0	$0	$0	$0	$129,071
COP	Cost of Power	$73,507,386	$36,116,412	$8,966,687	$23,577,655	$307,762	$33,175	$174,971	$4,330,723	$73,507,386

NOTE: Charges for account 4751 are allocated on the basis of the SME allocator 4751 C

Acccounts		Demand Total	Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Customer Total
5005	Operation Supervision and Engineering	$76,435	$52,235	$8,422	$14,408	$1,009	$138	$178	$46	$76,435
5010	Load Dispatching	$197,969	$135,289	$21,813	$37,317	$2,612	$357	$461	$120	$197,969
5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	$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
5016	Distribution Station Equipment - Operation Labour	$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
5020	Overhead Distribution Lines and Feeders - Operation Labour	$179,207	$123,106	$18,238	$34,597	$2,378	$408	$338	$143	$179,207
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$52,665	$36,178	$5,360	$10,167	$699	$120	$99	$42	$52,665
5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$86,275	$59,268	$8,789	$16,586	$1,208	$196	$162	$66	$86,275
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$36,570	$25,122	$3,726	$7,030	$512	$83	$69	$28	$36,570
5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$38,399	$26,639	$4,164	$7,247	$202	$77	$69	$1	$38,399
5065	Meter Expense	$332,491	$286,237	$40,740	$5,359	$0	$0	$0	$155	$332,491
5070	Customer Premises - Operation Labour	$564,505	$475,637	$33,875	$3,787	$45,672	$3,487	$1,983	$65	$564,505
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	$193,151	$131,997	$21,282	$36,409	$2,549	$348	$449	$117	$193,151
5090	Underground Distribution Lines and Feeders - Rental Paid	$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
5096	Other Rent	$132,433	$104,316	$14,176	$10,903	$2,132	$474	$347	$85	$132,433
5105	Maintenance Supervision and Engineering	$15,070	$10,299	$1,660	$2,841	$199	$27	$35	$9	$15,070
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	$109,792	$75,433	$11,257	$20,574	$2,018	$246	$206	$59	$109,792
5125	Maintenance of Overhead Conductors and Devices	$182,625	$125,438	$18,467	$36,140	$1,626	$422	$346	$186	$182,625
5130	Maintenance of Overhead Services	$112,853	$92,273	$13,143	$1,837	$4,430	$338	$769	$63	$112,853
5135	Overhead Distribution Lines and Feeders - Right of Way	$514,612	$353,512	$52,371	$99,348	$6,829	$1,171	$970	$411	$514,612
5145	Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
5150	Maintenance of Underground Conductors and Devices	$98,297	$67,525	$10,004	$18,974	$1,307	$224	$185	$78	$98,297
5155	Maintenance of Underground Services	$178,490	$145,940	$20,788	$2,905	$7,007	$535	$1,217	$99	$178,490
5160	Maintenance of Line Transformers	$84,555	$58,659	$9,168	$15,958	$445	$169	$152	$3	$84,555
5175	Maintenance of Meters	$2,498	$2,150	$306	$40	$0	$0	$0	$1	$2,498
5305	Supervision	$225,691	$191,323	$27,252	$5,073	$31	$1,164	$662	$186	$225,691
5310	Meter Reading Expense	$18,450	$17,793	$455	$197	$0	$0	$0	$5	$18,450
5315	Customer Billing	$1,031,057	$874,047	$124,501	$23,174	$141	$5,319	$3,024	$851	$1,031,057
5320	Collecting	$605,006	$512,876	$73,055	$13,598	$83	$3,121	$1,774	$499	$605,006
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$120	$102	$14	$3	$0	$1	$0	$0	$120
5335	Bad Debt Expense	$80,000	$71,818	$7,980	$202	$0	$0	$0	$0	$80,000
5340	Miscellaneous Customer Accounts Expenses	$12,650	$10,724	$1,527	$284	$2	$65	$37	$10	$12,650
5405	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	$25,000	$19,692	$2,676	$2,058	$402	$90	$66	$16	$25,000
5415	Energy Conservation	$0	$0	$0	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	$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
5505	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0
5515	Advertising Expense	$2,500	$1,969	$268	$206	$40	$9	$7	$2	$2,500
5520	Miscellaneous Sales Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	$482,365	$379,953	$51,633	$39,711	$7,764	$1,728	$1,265	$311	$482,365
5610	Management Salaries and Expenses	$2,087,587	$1,644,365	$223,459	$171,864	$33,602	$7,477	$5,473	$1,347	$2,087,587
5615	General Administrative Salaries and Expenses	$289,038	$227,671	$30,939	$23,795	$4,652	$1,035	$758	$186	$289,038
5620	Office Supplies and Expenses	$282,160	$222,254	$30,203	$23,229	$4,542	$1,011	$740	$182	$282,160
5625	Administrative Expense Transferred Credit	$0	$0	$0	$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	$249,149	$196,251	$26,669	$20,512	$4,010	$892	$653	$161	$249,149
5635	Property Insurance	$23,000	$16,605	$2,465	$3,448	$358	$51	$61	$13	$23,000
5640	Injuries and Damages	$76,025	$59,884	$8,138	$6,259	$1,224	$272	$199	$49	$76,025
5645	Employee Pensions and Benefits	$160,000	$126,030	$17,127	$13,172	$2,575	$573	$419	$103	$160,000
5650	Franchise Requirements	$0	$0	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	$556,416	$438,282	$59,560	$45,808	$8,956	$1,993	$1,459	$359	$556,416
5660	General Advertising Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	$185,706	$146,278	$19,878	$15,289	$2,989	$665	$487	$120	$185,706
5670	Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	$594,902	$468,597	$63,679	$48,976	$9,576	$2,131	$1,560	$384	$594,902
5680	Electrical Safety Authority Fees	$14,400	$11,343	$1,541	$1,186	$232	$52	$38	$9	$14,400
6105	Taxes Other Than Income Taxes	$44,000	$31,735	$4,712	$6,621	$692	$98	$118	$24	$44,000
6205-1	Sub-Account LEAP Funding	$16,820	$13,249	$1,800	$1,385	$271	$60	$44	$11	$16,820
6210	Life Insurance	$0	$0	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0
6225	Other Deductions	$0	$0	$0	$0	$0	$0	$0	$0	$0
	OM&A Expenses	**$10,250,934**	**$8,070,092**	**$1,097,283**	**$848,476**	**$164,973**	**$36,626**	**$26,878**	**$6,606**	**$10,250,934**

Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)	Demand Allocators: Demand Total	Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Customer Total	Customer Allocators: Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Total
1808	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1820	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830	$ 71,365	$ 41,934	$ 8,871	$ 20,307	$ 132	$ -	$ 66	$ 55	$ 38,427	$ 33,499	$ 2,386	$ 267	$ 1,886	$ 246	$ 140	$ 5	$ -
1835	$ 118,706	$ 67,939	$ 14,372	$ 35,683	$ 428	$ -	$ 107	$ 178	$ 63,919	$ 57,499	$ 4,095	$ 458	$ 1,198	$ 422	$ 240	$ 8	$ -
1840	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1845	$ 63,893	$ 37,020	$ 7,831	$ 18,731	$ 178	$ -	$ 58	$ 74	$ 34,404	$ 30,505	$ 2,173	$ 243	$ 1,129	$ 224	$ 127	$ 4	$ -
1850	$ 86,068	$ 51,716	$ 10,940	$ 22,938	$ 392	$ -	$ 81	$ -	$ 36,886	$ 33,582	$ 2,392	$ 267	$ 255	$ 246	$ 140	$ 5	$ -
1855	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 291,343	$ 238,212	$ 33,931	$ 4,742	$ 11,437	$ 873	$ 1,986	$ 162	$ -
1860	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,498	$ 2,150	$ 306	$ 40	$ -	$ -	$ -	$ 1	$ -
1815-1855	$ 313,706	$ 184,039	$ 38,937	$ 89,366	$ 1,038	$ -	$ 289	$ 242	$ 168,919	$ 145,781	$ 14,246	$ 1,809	$ 5,330	$ 870	$ 834	$ 49	$ -
1830 & 1835	$ 485,215	$ 281,117	$ 59,468	$ 142,267	$ 1,356	$ -	$ 442	$ 565	$ 261,269	$ 231,679	$ 16,500	$ 1,845	$ 8,540	$ 1,699	$ 966	$ 31	$ -
1840 & 1845	$ 79,849	$ 46,356	$ 9,806	$ 23,313	$ 212	$ -	$ 73	$ 88	$ 42,906	$ 38,034	$ 2,709	$ 303	$ 1,508	$ 279	$ 159	$ 5	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 80,000	$ 71,818	$ 7,980	$ 202	$ -	$ -	$ -	$ -	$ -
Break Out	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CCA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 564,505	$ 475,637	$ 33,875	$ 3,787	$ 45,672	$ 3,487	$ 1,983	$ 65	$ -
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN EWMP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CREV	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	
CWCS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWMC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 332,491	$ 286,237	$ 40,740	$ 5,359	$ -	$ -	$ -	$ 155	$ -
CWMR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 18,450	$ 17,793	$ 455	$ 197	$ -	$ -	$ -	$ 5	$ -
CWNB	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,874,524	$ 1,589,071	$ 226,350	$ 42,132	$ 256	$ 9,670	$ 5,497	$ 1,547	$ -
DCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LTNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NFA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NFA ECC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
O&M	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 1,218,802**	**$ 710,121**	**$ 150,220**	**$ 352,405**	**$ 3,736**	**$ -**	**$ 1,116**	**$ 1,202**	**$ 3,810,631**	**$ 3,251,497**	**$ 388,138**	**$ 61,650**	**$ 77,219**	**$ 18,015**	**$ 12,070**	**$ 2,042**	**$ -**

Grouping of OM&A (lines 168 - 240)	Demand Allocators: Demand Total	Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Customer Total	Customer Allocators: Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Total
1808	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1820	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830	$ 109,792	$ 75,433	$ 11,257	$ 20,574	$ 2,018	$ 246	$ 206	$ 59	$ 109,792	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1835	$ 182,625	$ 125,438	$ 18,467	$ 36,140	$ 1,626	$ 422	$ 346	$ 186	$ 182,625	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1840	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1845	$ 98,297	$ 67,525	$ 10,004	$ 18,974	$ 1,307	$ 224	$ 185	$ 78	$ 98,297	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1850	$ 122,954	$ 85,298	$ 13,332	$ 23,205	$ 646	$ 246	$ 221	$ 5	$ 122,954	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1855	$ 291,343	$ 238,212	$ 33,931	$ 4,742	$ 11,437	$ 873	$ 1,986	$ 162	$ 291,343	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1860	$ 2,498	$ 2,150	$ 306	$ 40	$ -	$ -	$ -	$ 1	$ 2,498	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815-1855	$ 482,625	$ 329,819	$ 53,178	$ 90,975	$ 6,368	$ 870	$ 1,123	$ 291	$ 482,625	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830 & 1835	$ 746,484	$ 512,796	$ 75,968	$ 144,112	$ 9,905	$ 1,699	$ 1,407	$ 596	$ 746,484	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1840 & 1845	$ 122,845	$ 84,390	$ 12,515	$ 23,616	$ 1,720	$ 279	$ 231	$ 94	$ 122,845	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BCP	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	
BDHA	$ 80,000	$ 71,818	$ 7,980	$ 202	$ -	$ -	$ -	$ -	$ 80,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Break Out	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	
CCA	$ 564,505	$ 475,637	$ 33,875	$ 3,787	$ 45,672	$ 3,487	$ 1,983	$ 65	$ 564,505	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN EWMP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CREV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWCS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWMC	$ 332,491	$ 286,237	$ 40,740	$ 5,359	$ -	$ -	$ -	$ 155	$ 332,491	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWMR	$ 18,450	$ 17,793	$ 455	$ 197	$ -	$ -	$ -	$ 5	$ 18,450	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWNB	$ 1,874,524	$ 1,589,071	$ 226,350	$ 42,132	$ 256	$ 9,670	$ 5,497	$ 1,547	$ 1,874,524	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LTNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NEA	$ 44,000	$ 31,735	$ 4,712	$ 6,621	$ 692	$ 98	$ 118	$ 24	$ 44,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NEA ECC	$ 23,000	$ 16,605	$ 2,465	$ 3,448	$ 358	$ 51	$ 61	$ 13	$ 23,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
O&M	$ 5,154,501	$ 4,060,133	$ 551,746	$ 424,352	$ 82,968	$ 18,463	$ 13,514	$ 3,325	$ 5,154,501	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ 10,250,934	$ 8,070,092	$ 1,097,283	$ 848,476	$ 164,973	$ 36,626	$ 26,878	$ 6,606	$ 10,250,934	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Ontario Energy Board

2025 Cost Allocation Model

Sheet D1 Amortization Context Worksheet -

Categorization and Allocation of Contributed Capital
Contributed Capital - 1995

Account	Description	Contributed Capital	Demand	Customer	Total	Demand Allocation 1 Residential	1 GS <50	2 GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Sub -total	Customer Allocation 1 Residential	1 GS <50	2 GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Sub -total	A & D Allocation 1 Residential	1 GS <50	2 GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Sub -total
1905	Land	$0	$0	$0	$0	$0	$0	$0	$0	$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	$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	$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	$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	$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Software	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1925	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	$0	$0	$0	$0	$0	$0	$0	$0
1930	Poles, Towers and Fixtures	($2,752,703)	$0	$0	$0	($2,752,703)	$0	$0	$0	$0	$0	$0	($2,752,703)	$0	$0	$0	$0	$0	$0	$0	$0	($2,752,703)	$0	$0	$0	$0	$0	$0	($2,752,703)
1935	Overhead Conductors and Devices	($1,728,527)	($1,124,449)	($603,473)	($1,728,527)	($636,849)	($139,728)	($349,044)	($64,827)	$0	($1,557)	($2,010)	($1,124,449)	($591,233)	($29,299)	($6,389)	($4,179)	($4,041)	($2,299)	($573)	($603,473)	($1,728,527)	($1,124,449)	($603,473)	($1,728,527)	($636,849)	($139,728)	($349,044)	($64,827)
1940	Underground Conductors and Devices - Secondary	($520,928)	($312,181)	($112,328)	($424,509)	($133,283)	($47,348)	($57,545)	$0	$0	($225)	$0	($212,181)	($87,172)	($9,527)	($710)	($4,125)	($2,024)	($1,218)	($112,328)	($520,928)	($312,181)	($112,328)	($424,509)	($133,283)	($47,348)	($57,545)	($225)	($112,328)
1945	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	$0	$0	$0	$0
1950	Underground Conduit - Primary	($1,157,795)	($497,758)	($659,937)	($1,157,795)	($518,183)	($92,380)	($287,195)	($99,999)	$0	($1,181)	($497,758)	($659,937)	($639,037)	($87,563)	($5,189)	($3,000)	($2,756)	($1,693)	($659,937)	($1,157,795)	($497,758)	($659,937)	($1,157,795)	($518,183)	($92,380)	($287,195)	($99,999)	($659,937)
1955	Underground Conduit - 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	$0	$0	$0	$0
1960	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1965	Underground Conductors and Devices - Secondary	($1,482,309)	($993,501)	($518,808)	($1,482,309)	($643,693)	($170,427)	($295,668)	($54,196)	$0	($899)	($1,722)	($993,501)	($472,332)	($33,640)	($5,791)	($3,980)	($3,483)	($1,969)	($464)	($518,808)								
1970	Underground Conductors and Devices - Secondary	($766,167)	($519,808)	($370,359)	($766,167)	($313,167)	($90,248)	($134,167)	$0	$0	($855)	$0	($519,808)	($230,360)	($19,704)	($1,870)	($20,802)	($1,726)	($997)	($332)	($370,359)								
1980	Line Transformers	($1,128,722)	($1,128,722)	$0	($1,128,722)	($1,128,722)	$0	$0	$0	$0	$0	$0	($1,128,722)	$0	$0	$0	$0	$0	$0	$0	$0	($1,128,722)	($1,128,722)	$0	($1,128,722)	($1,128,722)	$0	$0	$0
1985	Services	($12,122,116)	($7,844,468)	($4,277,648)	($12,122,116)	($7,844,468)	$0	$0	$0	$0	$0	$0	($7,844,468)	($4,277,648)	$0	$0	$0	$0	$0	$0	($4,277,648)	($12,122,116)	($7,844,468)	($4,277,648)	($12,122,116)	($7,844,468)	$0	$0	$0
	Sub - Total	**($21,879,140)**	**($12,821,888)**	**($9,057,252)**	**($21,879,140)**	**($13,956,868)**	**($540,131)**	**($1,123,619)**	**($219,022)**	**$0**	**($4,862)**	**($501,490)**	**($16,346,031)**	**($5,533,109)**	**($180,722)**	**($18,179)**	**($36,085)**	**($14,029)**	**($7,176)**	**($1,797)**	**($5,533,109)**	**($21,879,140)**	**($12,821,888)**	**($9,057,252)**	**($21,879,140)**	**($13,956,868)**	**($540,131)**	**($1,123,619)**	**($219,022)**
	General Plant																												
	Land	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Land Rights	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Buildings and Fixtures	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Leasehold Improvements	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Office Furniture and Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Computer Software	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Transportation Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Tools, Shop and Garage Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Measurement and Testing Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Power Operated Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Communication Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Miscellaneous Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Load Management Controls - Customer Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Load Management Controls - Utility Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	System Supervisory Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Miscellaneous Fixed Assets	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Other Tangible Property	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Electric Plant Purchased or Sold	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Sub - Total	**$0**																				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
	TOTAL - 1995	**($21,879,140)**	**($12,821,888)**	**($9,057,252)**	**($21,879,140)**	**($13,956,868)**	**($540,131)**	**($1,123,619)**	**($219,022)**	**$0**	**($4,862)**	**($501,490)**	**($16,346,031)**	**($5,533,109)**	**($180,722)**	**($18,179)**	**($36,085)**	**($14,029)**	**($7,176)**	**($1,797)**	**($5,533,109)**	**($21,879,140)**	**($12,821,888)**	**($9,057,252)**	**($21,879,140)**	**($13,956,868)**	**($540,131)**	**($1,123,619)**	**($219,022)**

Accumulated Depreciation - 2105 Capital Contribution

Account	Description	Accumulated Depreciation	Demand	Customer	Total	Demand Allocation 1 Residential	1 GS <50	2 GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Sub -total	Customer Allocation 1 Residential	1 GS <50	2 GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Sub -total	A & D Allocation 1 Residential	1 GS <50	2 GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Sub -total
1905	Land	$0	$0	$0	$0	$0	$0	$0	$0	$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	$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	$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	$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	$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Software	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1925	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	$0	$0	$0	$0	$0	$0	$0	$0
1930	Poles, Towers and Fixtures	($1,157,318)	($68,688)	($32,030)	($61,918)	($13,696)	($7,127)	($16,253)	($196)	$0	($3)	$0	($68,688)	($29,191)	($2,077)	($222)	($127)	($214)	($132)	($64)	($32,030)	($1,157,318)	($68,688)	($32,030)	($61,918)	($13,696)	($7,127)	($16,253)	($196)	($32,030)
1935	Overhead Conductors and Devices - Primary	($127,312)	($78,663)	($42,438)	($121,372)	($47,688)	($10,068)	($21,131)	$0	$0	($75)	$0	($78,663)	($35,779)	($2,648)	($256)	($1,436)	($262)	($149)	($55)	($42,438)								
1940	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1945	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1950	Underground Conduit - Primary	($208,193)	($139,975)	($73,217)	($206,193)	($77,011)	($16,297)	($41,726)	($946)	$0	($127)	($243)	($139,975)	($66,658)	($4,747)	($531)	($308)	($489)	($278)	($171)	($73,217)								
1955	Underground Conduit - Secondary	($39,849)	($25,900)	($13,948)	($39,848)	($15,634)	($3,307)	($6,934)	$0	$0	($25)	$0	($25,900)	($11,751)	($937)	($94)	($1,126)	($66)	($49)	($2)	($13,948)								
1960	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0								
1965	Underground Conductors and Devices - Secondary	($124,228)	($83,747)	($40,479)	($124,226)	($50,732)	($9,674)	($20,778)	($167)	$0	($72)	($144)	($83,747)	($38,984)	($2,819)	($316)	($302)	($290)	($165)	($101)	($40,479)								
1970	Underground Conductors and Devices - Secondary	($89,857)	($56,872)	($31,486)	($88,357)	($35,295)	($7,686)	($16,668)	$0	$0	($50)	$0	($56,872)	($26,529)	($1,888)	($211)	($2,547)	($164)	($117)	($4)	($31,486)								
1980	Line Transformers	($1,128,722)	($1,128,722)	$0	($1,128,722)	($1,128,722)	$0	$0	$0	$0	$0	$0	($1,128,722)	$0	$0	$0	$0	$0	$0	$0	$0								
1985	Services	($12,122,116)	($7,844,468)	($4,277,648)	($12,122,116)	($7,844,468)	$0	$0	$0	$0	$0	$0	($7,844,468)	($4,277,648)	$0	$0	$0	$0	$0	$0	($4,277,648)								
	Sub - Total	**($15,117,795)**	**($9,426,347)**	**($5,291,448)**	**($15,117,795)**	**($9,264,246)**	**($47,154)**	**($124,490)**	**($1,279)**	**$0**	**($352)**	**($387)**	**($9,438,008)**	**($4,849,561)**	**($12,377)**	**($1,362)**	**($5,768)**	**($1,993)**	**($1,110)**	**($327)**	**($4,872,499)**								
	General Plant																												
1908	Land	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Software	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1930	Trailers	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1935	Stores Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	($729,297)																				($729,297)	($177,733)	($24,380)	($7,368)	($2,021)	($238)	($582)	($729,297)
1990	Other Tangible Property	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributed Capital	$0																				$0	$0	$0	$0	$0	$0	$0	$0
2005	Electric Plant Purchased or Sold	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Sub - Total	**($729,297)**																				**($729,297)**	**($177,733)**	**($24,380)**	**($7,368)**	**($2,021)**	**($238)**	**($582)**	**($729,297)**
	TOTAL - 2105	**($15,847,092)**	**($9,426,347)**	**($5,291,448)**	**($15,117,795)**	**($9,264,246)**	**($47,154)**	**($124,490)**	**($1,279)**	**$0**	**($352)**	**($387)**	**($9,438,008)**	**($4,849,561)**	**($12,377)**	**($1,362)**	**($5,768)**	**($1,993)**	**($1,110)**	**($327)**	**($4,872,499)**	**($15,847,092)**	**($9,604,080)**	**($5,315,828)**	**($15,117,795)**	**($9,266,267)**	**($47,392)**	**($124,907)**	**($1,279)**

Accumulated Depreciation - 2105 Fixed Assets Only

Account	Description	Accumulated Depreciation	Demand	Customer	Total	Demand Allocation 1 Residential	1 GS <50	2 GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Sub -total	Customer Allocation 1 Residential	1 GS <50	2 GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Sub -total	A & D Allocation 1 Residential	1 GS <50	2 GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Sub -total
1905	Land	$0	$0	$0	$0	$0	$0	$0	$0	$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	$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	$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	$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	$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Software	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1925	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	$0	$0	$0	$0	$0	$0	$0	$0
1930	Poles, Towers and Fixtures	($1,481,519)	($88,166)	($41,120)	($1,481,519)	($79,494)	($18,327)	($41,820)	($2,379)	$0	($9)	($37)	($88,166)	($37,486)	($2,667)	($285)	($163)	($275)	($170)	($82)	($41,120)	($1,481,519)	($88,166)	($41,120)	($1,481,519)	($79,494)	($18,327)	($41,820)	($2,379)	($41,120)
1935	Overhead Conductors and Devices - Primary	($1,557,307)	($1,008,362)	($548,373)	($1,557,307)	($592,137)	($129,589)	($271,999)	($50,237)	$0	($1,159)	$0	($1,008,362)	($460,252)	($34,046)	($3,294)	($18,480)	($3,369)	($1,923)	($708)	($548,373)	($1,557,307)	($1,008,362)	($548,373)	($1,557,307)	($592,137)	($129,589)	($271,999)	($50,237)	($548,373)
1940	Underground 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	$0	$0	$0	$0
1945	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	$0	$0	$0	$0
1950	Underground Conduit - Primary	($2,752,703)	($1,124,449)	($603,473)	($1,728,527)	($636,849)	($139,728)	($349,044)	($64,827)	$0	($1,557)	($2,010)	($1,124,449)	($591,233)	($29,299)	($6,389)	($4,179)	($4,041)	($2,299)	($573)	($603,473)	($2,752,703)	($1,124,449)	($603,473)	($1,728,527)	($636,849)	($139,728)	($349,044)	($64,827)
1955	Underground Conduit - Secondary	($520,928)	($312,181)	($112,328)	($424,509)	($133,283)	($47,348)	($57,545)	$0	$0	($225)	$0	($212,181)	($87,172)	($9,527)	($710)	($4,125)	($2,024)	($1,218)	($112,328)	($520,928)	($312,181)	($112,328)	($424,509)	($133,283)	($47,348)	($57,545)	($225)	($112,328)
1960	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1965	Underground Conductors and Devices - Secondary	($1,482,309)	($993,501)	($518,808)	($1,482,309)	($643,693)	($170,427)	($295,668)	($54,196)	$0	($899)	($1,722)	($993,501)	($472,332)	($33,640)	($5,791)	($3,980)	($3,483)	($1,969)	($464)	($518,808)								
1970	Underground Conductors and Devices - Secondary	($766,167)	($519,808)	($370,359)	($766,167)	($313,167)	($90,248)	($134,167)	$0	$0	($855)	$0	($519,808)	($230,360)	($19,704)	($1,870)	($20,802)	($1,726)	($997)	($332)	($370,359)								
1980	Line Transformers	($1,128,722)	($1,128,722)	$0	($1,128,722)	($1,128,722)	$0	$0	$0	$0	$0	$0	($1,128,722)	$0	$0	$0	$0	$0	$0	$0	$0	($1,128,722)	($1,128,722)	$0	($1,128,722)	($1,128,722)	$0	$0	$0
1985	Services	($12,122,116)	($7,844,468)	($4,277,648)	($12,122,116)	($7,844,468)	$0	$0	$0	$0	$0	$0	($7,844,468)	($4,277,648)	$0	$0	$0	$0	$0	$0	($4,277,648)	($12,122,116)	($7,844,468)	($4,277,648)	($12,122,116)	($7,844,468)	$0	$0	$0
	Sub - Total	**($24,806,000)**	**($13,021,291)**	**($6,472,109)**	**($24,806,000)**	**($11,972,813)**	**($596,687)**	**($1,398,109)**	**($272,435)**	**$0**	**($5,695)**	**($5,732)**	**($13,251,471)**	**($6,854,529)**	**($128,916)**	**($18,179)**	**($36,085)**	**($14,029)**	**($7,176)**	**($1,797)**	**($7,054,529)**	**($24,806,000)**	**($13,021,291)**	**($6,472,109)**	**($24,806,000)**	**($11,972,813)**	**($596,687)**	**($1,398,109)**	**($272,435)**
	General Plant																												
1908	Land	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1908	Land Rights	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	($551,687)																				($551,687)	($139,733)	($19,172)	($5,793)	($1,589)	($187)	($458)	($573,632)
1910	Leasehold Improvements	($229,000)																				($229,000)	($57,990)	($7,957)	($2,405)	($659)	($78)	($190)	($238,078)
1915	Office Furniture and Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Software	($729,297)																				($729,297)	($177,733)	($24,380)	($7,368)	($2,021)	($238)	($582)	($729,297)
1930	Transportation Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1935	Stores Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	($1,000,000)																				($1,000,000)	($243,750)	($33,438)	($10,101)	($2,771)	($327)	($799)	($1,000,000)
1960	Miscellaneous Equipment	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	($729,297)																				($729,297)	($177,733)	($24,380)	($7,368)	($2,021)	($238)	($582)	($729,297)
1990	Other Tangible Property	$0																				$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributed Capital	$0																				$0	$0	$0	$0	$0	$0	$0	$0
2005	Electric Plant Purchased or Sold	$0																				$0	$0	$0	$0	$0	$0	$0	$0
	Sub - Total	**($3,239,281)**																				**($3,239,281)**	**($796,939)**	**($109,327)**	**($33,035)**	**($9,060)**	**($1,068)**	**($2,611)**	**($3,291,304)**
	TOTAL - 2105 FA	**($28,045,281)**	**($13,021,291)**	**($6,472,109)**	**($24,806,000)**	**($11,972,813)**	**($596,687)**	**($1,398,109)**	**($272,435)**	**$0**	**($5,695)**	**($5,732)**	**($13,251,471)**	**($6,854,529)**	**($128,916)**	**($18,179)**	**($36,085)**	**($14,029)**	**($7,176)**	**($1,797)**	**($7,054,529)**	**($28,045,281)**	**($13,818,230)**	**($6,581,436)**	**($24,806,000)**	**($11,972,813)**	**($596,687)**	**($1,398,109)**	**($272,435)**

Accumulated Depreciation - 2120

Account	Description	Accumulated Depreciation	Demand	Customer	Total	Demand Allocation 1 Residential	1 GS <50	2 GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Sub -total	Customer Allocation 1 Residential	1 GS <50	2 GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Sub -total	A & D Allocation 1 Residential	1 GS <50	2 GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Sub -total
1905	Land	$0	$0	$0	$0	$0	$0	$0	$0	$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	$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	$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	$

Functionalization and Allocation of Investment in Limited Term Electric Plant - ST10

Account	Description	Demand	Customer	Total	Demand Allocation: Residential	CD <1/2	CD>1/2	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Sub -total	Customer Allocation: Residential	CD <1/2	CD>1/2	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Sub -total	A & G Allocation: Residential	CD <1/2	CD>1/2	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Sub -total
3500	Construction and Personnel Measurement	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3501	Land	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3502.1	Land Rights >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%	0%	0%	0%
3502.2	Land Rights <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%	0%	0%	0%
3503.1	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%	0%	0%	0%
3503.2	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%	0%	0%	0%
3504	Buildings and Fixtures	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3505.1	Buildings and Fixtures > 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%	0%	0%	0%
3505.2	Buildings and Fixtures < 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%	0%	0%	0%
3510.1	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%	0%	0%	0%
3510.2	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%	0%	0%	0%
3515	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%	0%	0%	0%	0%	0%	0%	0%
3520	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%	0%	0%	0%	0%	0%	0%	0%
3521.1	Distribution Station Equipment - Normally Primary below 50 kV (Muni)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3521.2	Distribution Station Equipment - Normally Primary below 50 kV (Hydro One)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3523	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meter)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3525	Storage Battery Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3525.1	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%	0%	0%	0%
3525.2	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%	0%	0%	0%
3530	Poles, Towers and Fixtures	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3530.1	Poles, Towers and Fixtures - Primary	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3530.2	Poles, Towers and Fixtures - 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%	0%	0%	0%
3535	Overhead Conductors and Devices	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3535.1	Overhead Conductors and Devices - Primary	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3535.2	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%	0%	0%	0%
3540	Underground Conduit	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3540.1	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%	0%	0%	0%
3540.2	Underground Conduit - 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%	0%	0%	0%
3545	Underground Conductors and Devices	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3545.1	Underground Conductors and Devices - Primary	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3545.2	Underground 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%	0%	0%	0%
3550	Line Transformers	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3560	Services	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3565	Meters	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Sub - 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%	0%	0%
General Plant																												
3600	Land	0%			0%	0%	0%	0%	0%	0%	0%	0%									0%	0%	0%	0%	0%	0%	0%	0%
3601	Land Rights	0%			0%	0%	0%	0%	0%	0%	0%	0%									0%	0%	0%	0%	0%	0%	0%	0%
3605	Buildings and Fixtures	0%			0%	0%	0%	0%	0%	0%	0%	0%									0%	0%	0%	0%	0%	0%	0%	0%
3610	Leasehold Improvements	0%			0%	0%	0%	0%	0%	0%	0%	0%									0%	0%	0%	0%	0%	0%	0%	0%
3611	Office Furniture and Equipment	0%			0%	0%	0%	0%	0%	0%	0%	0%									0%	0%	0%	0%	0%	0%	0%	0%
3611.1	Office Furniture and Equipment - Hardware	0%			0%	0%	0%	0%	0%	0%	0%	0%									0%	0%	0%	0%	0%	0%	0%	0%
3612	Computer Software	0%			0%	0%	0%	0%	0%	0%	0%	0%									0%	0%	0%	0%	0%	0%	0%	0%
3612.1	Computer Software - Hardware	0%			0%	0%	0%	0%	0%	0%	0%	0%									0%	0%	0%	0%	0%	0%	0%	0%
3620	Transportation Equipment	0%			0%	0%	0%	0%	0%	0%	0%	0%									0%	0%	0%	0%	0%	0%	0%	0%
3621	Stores Equipment	0%			0%	0%	0%	0%	0%	0%	0%	0%									0%	0%	0%	0%	0%	0%	0%	0%
3622	Tools, Shop and Garage Equipment	0%			0%	0%	0%	0%	0%	0%	0%	0%									0%	0%	0%	0%	0%	0%	0%	0%
3623	Measurement and Testing Equipment	0%			0%	0%	0%	0%	0%	0%	0%	0%									0%	0%	0%	0%	0%	0%	0%	0%
3624	Power Operated Equipment	0%			0%	0%	0%	0%	0%	0%	0%	0%									0%	0%	0%	0%	0%	0%	0%	0%
3625	Communication Equipment	0%			0%	0%	0%	0%	0%	0%	0%	0%									0%	0%	0%	0%	0%	0%	0%	0%
3626	Miscellaneous Equipment	0%			0%	0%	0%	0%	0%	0%	0%	0%									0%	0%	0%	0%	0%	0%	0%	0%
3670	Load Management Controls - Customer Premises	0%																										
3675	Load Management Controls - Utility Premises	0%																										
3680	Energy Manager	0%																										
3681	Energy Manager Equipment	0%																										
3690	Property Under Capital Leases	0%																										
3695	Electric Plant Purchased or Sold	0%																										
	Sub - 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%	0%	0%
	TOTAL - ST10	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Functionalization and Allocation of Accumulated Amortization of Electric Utility Plant - Intangibles - ST15

Account	Description	Depreciation	Demand	Customer	Total	Demand Allocation: Residential	CD <1/2	CD>1/2	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Sub -total	Customer Allocation: Residential	CD <1/2	CD>1/2	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Sub -total	A & G Allocation: Residential	CD <1/2	CD>1/2	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Sub -total
3500	Construction and Personnel Measurement	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3501	Land	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3502.1	Land Rights >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%	0%	0%	0%	0%
3502.2	Land Rights <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%	0%	0%	0%	0%
3503.1	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%	0%	0%	0%	0%
3503.2	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%	0%	0%	0%	0%
3504	Buildings and Fixtures	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3505.1	Buildings and Fixtures > 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%	0%	0%	0%	0%
3505.2	Buildings and Fixtures < 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%	0%	0%	0%	0%
3510.1	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%	0%	0%	0%	0%
3510.2	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%	0%	0%	0%	0%
3515	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%	0%	0%	0%	0%	0%	0%	0%	0%
3520	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%	0%	0%	0%	0%	0%	0%	0%	0%
3521.1	Distribution Station Equipment - Normally Primary below 50 kV (Muni)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3521.2	Distribution Station Equipment - Normally Primary below 50 kV (Hydro One)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3523	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meter)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3525	Storage Battery Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3525.1	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%	0%	0%	0%	0%
3525.2	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%	0%	0%	0%	0%
3530	Poles, Towers and Fixtures	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3530.1	Poles, Towers and Fixtures - Primary	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3530.2	Poles, Towers and Fixtures - 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%	0%	0%	0%	0%
3535	Overhead Conductors and Devices	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3535.1	Overhead Conductors and Devices - Primary	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3535.2	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%	0%	0%	0%	0%
3540	Underground Conduit	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3540.1	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%	0%	0%	0%	0%
3540.2	Underground Conduit - 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%	0%	0%	0%	0%
3545	Underground Conductors and Devices	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3545.1	Underground Conductors and Devices - Primary	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3545.2	Underground 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%	0%	0%	0%	0%
3550	Line Transformers	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3560	Services	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3565	Meters	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Sub - 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%	0%	0%	0%
General Plant																												
3600	Land	0%				0%	0%	0%	0%	0%	0%	0%										0%	0%	0%	0%	0%	0%	0%
3601	Land Rights	0%				0%	0%	0%	0%	0%	0%	0%										0%	0%	0%	0%	0%	0%	0%
3605	Buildings and Fixtures	0%				0%	0%	0%	0%	0%	0%	0%										0%	0%	0%	0%	0%	0%	0%
3610	Leasehold Improvements	0%				0%	0%	0%	0%	0%	0%	0%										0%	0%	0%	0%	0%	0%	0%
3611	Office Furniture and Equipment	0%				0%	0%	0%	0%	0%	0%	0%										0%	0%	0%	0%	0%	0%	0%
3611.1	Office Furniture and Equipment - Hardware	100%				100%	0%	0%	0%	0%	0%	0%										100%	0%	0%	0%	0%	0%	0%
3612	Computer Software	0%				0%	0%	0%	0%	0%	0%	0%										0%	0%	0%	0%	0%	0%	0%
3612.1	Computer Software - Hardware	100%				100%	0%	0%	0%	0%	0%	0%										100%	0%	0%	0%	0%	0%	0%
3620	Transportation Equipment	0%				0%	0%	0%	0%	0%	0%	0%										0%	0%	0%	0%	0%	0%	0%
3621	Stores Equipment	0%				0%	0%	0%	0%	0%	0%	0%										0%	0%	0%	0%	0%	0%	0%
3622	Tools, Shop and Garage Equipment	0%				0%	0%	0%	0%	0%	0%	0%										0%	0%	0%	0%	0%	0%	0%
3623	Measurement and Testing Equipment	0%				0%	0%	0%	0%	0%	0%	0%										0%	0%	0%	0%	0%	0%	0%
3624	Power Operated Equipment	0%				0%	0%	0%	0%	0%	0%	0%										0%	0%	0%	0%	0%	0%	0%
3625	Communication Equipment	0%				0%	0%	0%	0%	0%	0%	0%										0%	0%	0%	0%	0%	0%	0%
3626	Miscellaneous Equipment	0%				0%	0%	0%	0%	0%	0%	0%										0%	0%	0%	0%	0%	0%	0%
3670	Load Management Controls - Customer Premises	0%																										
3675	Load Management Controls - Utility Premises	0%																										
3680	Energy Manager	0%																										
3681	Energy Manager Equipment	0%																										
3690	Property Under Capital Leases	0%																										
3695	Electric Plant Purchased or Sold	0%																										
	Sub - 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%	0%	0%
	TOTAL - ST15	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Functionalization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - ST20

Account	Description	Depreciation	Demand	Customer	Total	Demand Allocation: Residential	CD <1/2	CD>1/2	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Sub -total	Customer Allocation: Residential	CD <1/2	CD>1/2	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Sub -total	A & G Allocation: Residential	CD <1/2	CD>1/2	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Sub -total
3500	Construction and Personnel Measurement	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3501	Land	100%	100%	0%	100%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%
3502.1	Land Rights >50 kV	100%	100%	0%	100%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%
3502.2	Land Rights <50 kV	100%	100%	0%	100%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%
3503.1	Land Rights Station >50 kV	100%	100%	0%	100%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%
3503.2	Land Rights Station <50 kV	100%	100%	0%	100%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%
3504	Buildings and Fixtures	100%	100%	0%	100%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%
3505.1	Buildings and Fixtures > 50 kV	100%	100%	0%	100%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%
3505.2	Buildings and Fixtures < 50 kV	100%	100%	0%	100%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%
3510.1	Leasehold Improvements >50 kV	100%	100%	0%	100%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%	72.73%	17.71%	10.56%	2.01%	0.00%	0.00%	0.00%	100.00%
3510.2	Leasehold Improvements <50 kV	100%

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

2105x	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets and O7		
	Operation			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	35%
5010	Load Dispatching	1815-1855 D	1815-1855 C	35%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	35%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	35%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers- Operation	1850 D	1850 C	30%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	35%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	35%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	30%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	35%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	35%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	35%
	Maintenance			
4751			4751 C	100%
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	35%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	35%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	35%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	35%
5145	Maintenance of Underground Conduit	1840 D	1840 C	35%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	35%
5155	Maintenance of Underground Services		1855 C	100%

5160	Maintenance of Line Transformers	1850 D	1850 C	30%
5175	Maintenance of Meters		1860 C	100%

Ontario Energy Board

2025 Cost Allocation Model

EB-2024-0020

Sheet E2 Allocator Worksheet -

Details:
The worksheet below details how allocators are derived.

Explanation	ID and Factors	Total	1 Residential	2 GS <50	3 GS>50	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor
Demand Allocators									
1 cp									
Transformation CP	**TCP1**	100.00%	63.89%	10.51%	25.47%	0.00%	0.00%	0.12%	0.02%
Bulk Delivery (SubTransmission) CP	**BCP1**	100.00%	63.89%	10.51%	25.47%	0.00%	0.00%	0.12%	0.02%
Distribution CP (Total System)	**DCP1**	100.00%	63.89%	10.51%	25.47%	0.00%	0.00%	0.12%	0.02%
4 cp									
Transformation CP	**TCP4**	100.00%	62.19%	10.73%	26.91%	0.00%	0.00%	0.12%	0.05%
Bulk Delivery (SubTransmission) CP	**BCP4**	100.00%	62.19%	10.73%	26.91%	0.00%	0.00%	0.12%	0.05%
Distribution CP (Total System)	**DCP4**	100.00%	62.19%	10.73%	26.91%	0.00%	0.00%	0.12%	0.05%
12 cp									
Transformation CP	**TCP12**	100.00%	58.84%	11.53%	29.13%	0.25%	0.03%	0.17%	0.05%
Bulk Delivery (SubTransmission) CP	**BCP12**	100.00%	58.84%	11.53%	29.13%	0.25%	0.03%	0.17%	0.05%
Distribution CP (Total System)	**DCP12**	100.00%	58.84%	11.53%	29.13%	0.25%	0.03%	0.17%	0.05%
NON CO_INCIDENT PEAK									
1 NCP									
Distribution NCP (Total System)	**DNCP1**	100.00%	57.05%	12.16%	30.44%	0.00%	0.00%	0.09%	0.27%
Primary NCP	**PNCP1**	100.00%	56.82%	12.11%	30.31%	0.41%	0.00%	0.09%	0.27%
Line Transformer NCP	**LTNCP1**	100.00%	60.29%	12.85%	26.33%	0.44%	0.00%	0.09%	0.00%
Secondary NCP	**SNCP1**	100.00%	60.56%	12.90%	26.45%	0.00%	0.00%	0.09%	0.00%
4 NCP									
Distribution NCP (Total System)	**DNCP4**	100.00%	56.88%	12.03%	30.82%	0.00%	0.00%	0.09%	0.18%
Primary NCP	**PNCP4**	100.00%	56.64%	11.98%	30.69%	0.43%	0.00%	0.09%	0.18%
Line Transformer NCP	**LTNCP4**	100.00%	60.09%	12.71%	26.65%	0.46%	0.00%	0.09%	0.00%
Secondary NCP	**SNCP4**	100.00%	60.36%	12.77%	26.77%	0.00%	0.00%	0.09%	0.00%
12 NCP									
Distribution NCP (Total System)	**DNCP12**	100.00%	51.20%	13.16%	35.34%	0.00%	0.00%	0.12%	0.17%
Primary NCP	**PNCP12**	100.00%	50.91%	13.09%	35.14%	0.58%	0.00%	0.12%	0.17%
Line Transformer NCP	**LTNCP12**	100.00%	54.47%	14.01%	30.78%	0.62%	0.00%	0.13%	0.00%
Secondary NCP	**SNCP12**	100.00%	54.81%	14.09%	30.97%	0.00%	0.00%	0.13%	0.00%
Demand Allocators - Composite									
DEMAND 1815-1855	**1815-1855 D**	100.00%	58.67%	12.41%	28.42%	0.33%	0.00%	0.09%	0.08%
DEMAND 1808	**1808 D**	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEMAND 1815	**1815 D**	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEMAND 1820	**1820 D**	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEMAND 1815 & 1820	**1815 & 1820 D**	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEMAND 1830	**1830 D**	100.00%	58.76%	12.43%	28.46%	0.18%	0.00%	0.09%	0.08%
DEMAND 1835	**1835 D**	100.00%	57.23%	12.11%	30.06%	0.36%	0.00%	0.09%	0.15%
DEMAND 1830 & 1835	**1830 & 1835 D**	100.00%	57.94%	12.26%	29.32%	0.28%	0.00%	0.09%	0.12%
DEMAND 1840	**1840 D**	100.00%	58.20%	12.31%	29.04%	0.25%	0.00%	0.09%	0.10%
DEMAND 1845	**1845 D**	100.00%	57.94%	12.26%	29.32%	0.28%	0.00%	0.09%	0.12%
DEMAND 1840 & 1845	**1840 & 1845 D**	100.00%	58.05%	12.28%	29.20%	0.27%	0.00%	0.09%	0.11%
DEMAND 1850	**1850 D**	100.00%	60.09%	12.71%	26.65%	0.46%	0.00%	0.09%	0.00%
DEMAND 1855	**1855 D**	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEMAND 1860	**1860 D**	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER ALLOCATORS									
Billing Data									
kWh	**CEN**	100.00%	48.11%	11.97%	33.44%	0.41%	0.04%	0.23%	5.79%
kW	**CDEM**	100.00%	0.00%	0.00%	87.59%	0.92%	0.09%	0.00%	11.40%

	A	B	C	D	E	F	J	K	L	M	X	Y	Z
75	kWh - Excl WMP	**CEN EWMP**	**100.00%**	**49.24%**	**12.25%**	**31.88%**	**0.42%**	**0.05%**	**0.24%**	**5.92%**			
76													
77	Dollar Billed	**CREV**	**100.00%**	**68.43%**	**12.92%**	**15.87%**	**1.30%**	**0.11%**	**0.37%**	**1.01%**			
78	Bad Debt 3 Year Historical Average	**BDHA**	**100.00%**	**89.77%**	**9.97%**	**0.25%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**			
79	Late Payment 3 Year Historical Average	**LPHA**	**100.00%**	**89.77%**	**9.97%**	**0.25%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**			
80													
81	Number of Bills	**CNB**	**100.00%**	**91.66%**	**6.53%**	**0.73%**	**0.02%**	**0.67%**	**0.38%**	**0.01%**			
82	Number of Connections (Unmetered)	**CCON**	**100.00%**	**84.26%**	**6.00%**	**0.67%**	**8.09%**	**0.62%**	**0.35%**	**0.01%**			
83	Embedded Distributor	**ED**	**100.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**		**0.00%**	**100.00%**			
85													
86	Total Number of Customer	**CCA**	**100.00%**	**84.26%**	**6.00%**	**0.67%**	**8.09%**	**0.62%**	**0.35%**	**0.01%**			
87	Subtransmission Customer Base	**CCB**	**100.00%**	**84.26%**	**6.00%**	**0.67%**	**8.09%**	**0.62%**	**0.35%**	**0.01%**			
88	Primary Feeder Customer Base	**CCP**	**100.00%**	**91.04%**	**6.48%**	**0.72%**	**0.69%**	**0.67%**	**0.38%**	**0.01%**			
89	Line Transformer Customer Base	**CCLT**	**100.00%**	**91.04%**	**6.48%**	**0.72%**	**0.69%**	**0.67%**	**0.38%**	**0.01%**			
90	Secondary Feeder Customer Base	**CCS**	**100.00%**	**84.26%**	**6.00%**	**0.67%**	**8.09%**	**0.62%**	**0.35%**	**0.01%**			
91													
92	Weighted - Services	**CWCS**	**100.00%**	**81.76%**	**11.65%**	**1.63%**	**3.93%**	**0.30%**	**0.68%**	**0.06%**			
93	Weighted Meter -Capital	**CWMC**	**100.00%**	**86.09%**	**12.25%**	**1.61%**	**0.00%**	**0.00%**	**0.00%**	**0.05%**			
94	Weighted Meter Reading	**CWMR**	**100.00%**	**96.44%**	**2.46%**	**1.07%**	**0.00%**	**0.00%**	**0.00%**	**0.03%**			
95	Weighted Bills	**CWNB**	**100.00%**	**84.77%**	**12.08%**	**2.25%**	**0.01%**	**0.52%**	**0.29%**	**0.08%**			
96													
97	CUSTOMER ALLOCATORS - Composite												
98													
99	CUSTOMER 1815-1855	**1815-1855 C**	**100.00%**	**86.30%**	**8.43%**	**1.07%**	**3.16%**	**0.51%**	**0.49%**	**0.03%**			
100	CUSTOMER 1808	**1808 C**	**-**	**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%**			
102	CUSTOMER 1820	**1820 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**			
103	CUSTOMER 1815 & 1820	**1815 & 1820 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**			
104	CUSTOMER 1830	**1830 C**	**100.00%**	**87.17%**	**6.21%**	**0.69%**	**4.91%**	**0.64%**	**0.36%**	**0.01%**			
105	CUSTOMER 1835	**1835 C**	**100.00%**	**89.96%**	**6.41%**	**0.72%**	**1.87%**	**0.66%**	**0.37%**	**0.01%**			
106	CUSTOMER 1830 & 1835	**1830 & 1835 C**	**100.00%**	**88.67%**	**6.32%**	**0.71%**	**3.27%**	**0.65%**	**0.37%**	**0.01%**			
107	CUSTOMER 1840	**1840 C**	**100.00%**	**88.19%**	**6.28%**	**0.70%**	**3.80%**	**0.65%**	**0.37%**	**0.01%**			
108	CUSTOMER 1845	**1845 C**	**100.00%**	**88.67%**	**6.31%**	**0.71%**	**3.28%**	**0.65%**	**0.37%**	**0.01%**			
109	CUSTOMER 1840 & 1845	**1840 & 1845 C**	**100.00%**	**88.46%**	**6.30%**	**0.70%**	**3.51%**	**0.65%**	**0.37%**	**0.01%**			
110	CUSTOMER 1850	**1850 C**	**100.00%**	**91.04%**	**6.48%**	**0.72%**	**0.69%**	**0.67%**	**0.38%**	**0.01%**			
111	CUSTOMER 1855	**1855 C**	**100.00%**	**81.76%**	**11.65%**	**1.63%**	**3.93%**	**0.30%**	**0.68%**	**0.06%**			
112	CUSTOMER 1860	**1860 C**	**100.00%**	**86.09%**	**12.25%**	**1.61%**	**0.00%**	**0.00%**	**0.00%**	**0.05%**			
113													
114	**Composite Allocators**												
115	Net Fixed Assets	**NFA**	**100.00%**	**72.13%**	**10.71%**	**15.05%**	**1.57%**	**0.22%**	**0.27%**	**0.05%**			
116	Net Fixed Assets Excluding Capital Contribution	**NFA ECC**	**100.00%**	**72.20%**	**10.72%**	**14.99%**	**1.55%**	**0.22%**	**0.26%**	**0.05%**			
117	5005-5340	**O&M**	**100.00%**	**78.77%**	**10.70%**	**8.23%**	**1.61%**	**0.36%**	**0.26%**	**0.06%**			
118	Account Setup	**Acct**	**100.00%**	**78.77%**	**10.70%**	**8.23%**	**1.61%**	**0.36%**	**0.26%**	**0.06%**			
119	Access to Poles	**POLE**	**100.00%**	**68.71%**	**10.25%**	**18.74%**	**1.84%**	**0.22%**	**0.19%**	**0.05%**			
120	5005-6225	**OM&A**	**100.00%**	**78.73%**	**10.70%**	**8.28%**	**1.61%**	**0.36%**	**0.26%**	**0.06%**			
121													
122	SME Allocator	**4751 C**		93.35%	7%	0%	0%	0%	0%	0%			
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Ontario Energy Board

2025 Cost Allocation Model

EB-2024-0020

Sheet E3 Demand Allocator Worksheet -

Instructions:
Input sheet for Demand Allocators.

PLCC WATTS
400

		1	2	3	7	8	9	10
Customer Classes	Total	Residential	GS <50	GS>50	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
CCA	34.958	29.454	2.098	235	2.828	216	123	4
CCB	34.958	29.454	2.098	235	2.828	216	123	4
CCP	32.352	29.454	2.098	235	223	216	123	4
CCLT	32.352	29.454	2.098	235	223	216	123	4
CCS	34.958	29.454	2.098	235	2.828	216	123	4
PLCC-CCA	13.983	11.782	839	94	1.131	86	49	2
PLCC-CCB	13.983	11.782	839	94	1.131	86	49	2
PLCC-CCP	12.941	11.782	839	94	89	86	49	2
PLCC-CCLT	12.941	11.782	839	94	89	86	49	2
PLCC-CCS	13.983	11.782	839	94	1.131	86	49	2
1NCP								
DNCP1	139.725	83.830	16.192	38.527	614	66	158	338
PNCP1	139.725	83.830	16.192	38.527	614	66	158	338
LTNCP1	132.417	83.830	16.192	31.557	614	66	158	0
SNCP1	132.417	83.830	16.192	31.557	614	66	158	0
PLCC - 1NCP								
DNCP1A	126.280	72.048	15.353	38.433	0	0	109	337
PNCP1A	126.804	72.048	15.353	38.433	525	0	109	337
LTNCP1A	119.498	72.048	15.353	31.463	525	0	109	0
SNCP1A	118.973	72.048	15.353	31.463	0	0	109	0
4 NCP								
DNCP4	540.808	324.149	61.958	150.466	2.457	265	632	881
PNCP4	540.808	324.149	61.958	150.466	2.457	265	632	881
LTNCP4	512.706	324.149	61.958	123.245	2.457	265	632	0
SNCP4	512.706	324.149	61.958	123.245	2.457	265	632	0
PLCC - 4NCP								
DNCP4A	487.025	277.023	58.602	150.091	0	0	435	874
PNCP4A	489.124	277.023	58.602	150.091	2.099	0	435	874
LTNCP4A	461.029	277.023	58.602	122.870	2.099	0	435	0
SNCP4A	458.930	277.023	58.602	122.870	0	0	435	0
12NCP								
DNCP12	1.247.009	697.272	152.995	384.812	7.366	794	1.895	1.874
PNCP12	1.247.009	697.272	152.995	384.812	7.366	794	1.895	1.874
LTNCP12	1.175.518	697.272	152.995	315.195	7.366	794	1.895	0
SNCP12	1.175.518	697.272	152.995	315.195	7.366	794	1.895	0
PLCC - 12NCP								
DNCP12A	1.085.665	555.892	142.926	383.686	0	0	1.306	1.855
PNCP12A	1.091.959	555.892	142.926	383.686	6.295	0	1.306	1.855
LTNCP12A	1.020.487	555.892	142.926	314.069	6.295	0	1.306	0
SNCP12A	1.014.193	555.892	142.926	314.069	0	0	1.306	0

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

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x
1840	Underground Conduit		dp	DDNCP			
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP4		
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP			
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP4		
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x
1855	Services	Services and Meters	dp			CWCS	
1860	Meters	Services and Meters	dp			CWMC	
1905	Land	Land and Buildings	gp				
1906	Land Rights	Land and Buildings	gp				
1908	Buildings and Fixtures	General Plant	gp				
1910	Leasehold Improvements	General Plant	gp				
1915	Office Furniture and Equipment	Equipment	gp				
1920	Computer Equipment - Hardware	IT Assets	gp				
1925	Computer Software	IT Assets	gp				
1930	Transportation Equipment	Equipment	gp				
1935	Stores Equipment	Equipment	gp				
1940	Tools, Shop and Garage Equipment	Equipment	gp				
1945	Measurement and Testing Equipment	Equipment	gp				
1950	Power Operated Equipment	Equipment	gp				
1955	Communication Equipment	Equipment	gp				
1960	Miscellaneous Equipment	Equipment	gp				
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp				
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp				
1980	System Supervisory Equipment	Other Distribution Assets	gp				
1990	Other Tangible Property	Other Distribution Assets	gp				
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout	
2005	Property Under Capital Leases	Other Distribution Assets	gp				

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
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				

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
4750	Charges-LV	Power Supply Expenses (Working Capital)	cop				
4751	Charges - Smart Metering Entity	Power Supply Expenses (Working Capital)	cop			4751 C	
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C	
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C	
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C	
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C	
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C	
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	x
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	x
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x
5065	Meter Expense	Operation (Working Capital)	cu			CWMC	
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA	
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA	
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	x

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
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				
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C	
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C	
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C	
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C	
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB	
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWMR	
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB	
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB	
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB	
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB	
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA	
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB	

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
5405	Supervision	Community Relations (Working Capital)	ad				
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad				
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				

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
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				
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

2025 Cost Allocation Model

EB-2024-0020

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		$0	$0		$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV		$0	$0		$0	$0	$0	$0	$0	$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		$0	$0		$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV		$0	$0		$0	$0	$0	$0	$0	$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		$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
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)		$0	$0		$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		$0	$0		$0	$0	$0	$0	$0	$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		$6,198,447	$6,198,447		$0	$6,198,447	$6,198,447	$0	$6,198,447	$0
1830-5	Poles, Towers and Fixtures - Secondary		$8,216,546	$8,216,546		$0	$8,216,546	$8,216,546	$0	$8,216,546	$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		$14,168,769	$14,168,769		$0	$14,168,769	$14,168,769	$0	$14,168,769	$0
1835-5	Overhead Conductors and Devices - Secondary		$2,698,813	$2,698,813		$0	$2,698,813	$2,698,813	$0	$2,698,813	$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			$8,413,920	$8,413,920	$0	$8,413,920	$8,413,920	$0	$8,413,920	$0
1840-5	Underground Conduit - Secondary			$6,092,838	$6,092,838	$0	$6,092,838	$6,092,838	$0	$6,092,838	$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			$12,140,724	$12,140,724	$0	$12,140,724	$12,140,724	$0	$12,140,724	$0
1845-5	Underground Conductors and Devices - Secondary			$6,537,313	$6,537,313	$0	$6,537,313	$6,537,313	$0	$6,537,313	$0
1850	Line Transformers			$28,142,366	$28,142,366	$0	$28,142,366	$28,142,366	$0	$28,142,366	$0
1855	Services			$20,058,436	$20,058,436	$0	$20,058,436	$20,058,436	$0	$20,058,436	$0
1860	Meters			$11,202,950	$11,202,950	$0	$11,202,950	$11,202,950	$0	$11,202,950	$0
1905	Land		$0	$190,119	$190,119	$0	$190,119	$190,119	$0	$190,119	$0
1906	Land Rights		$0	$353,856	$353,856	$0	$353,856	$353,856	$0	$353,856	$0
1908	Buildings and Fixtures		$0	$5,215,589	$5,215,589	$0	$5,215,589	$5,215,589	$0	$5,215,589	$0
1910	Leasehold Improvements		$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment		$0	$593,757	$593,757	$0	$593,757	$593,757	$0	$593,757	$0
1920	Computer Equipment - Hardware		$0	$2,187,639	$2,187,639	$0	$2,187,639	$2,187,639	$0	$2,187,639	$0
1925	Computer Software		$0	$5,541,980	$5,541,980	$0	$5,541,980	$5,541,980	$0	$5,541,980	$0
1930	Transportation Equipment		$0	$6,235,589	$6,235,589	$0	$6,235,589	$6,235,589	$0	$6,235,589	$0
1935	Stores Equipment		$0	$134,945	$134,945	$0	$134,945	$134,945	$0	$134,945	$0
1940	Tools, Shop and Garage Equipment		$0	$1,091,069	$1,091,069	$0	$1,091,069	$1,091,069	$0	$1,091,069	$0
1945	Measurement and Testing Equipment		$0	$70,247	$70,247	$0	$70,247	$70,247	$0	$70,247	$0
1950	Power Operated Equipment		$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment		$0	$192,478	$192,478	$0	$192,478	$192,478	$0	$192,478	$0
1960	Miscellaneous Equipment		$0	$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises		$0	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises		$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment		$0	$201,736	$201,736	$0	$201,736	$201,736	$0	$201,736	$0
1990	Other Tangible Property		$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit		($15,123,919)	$0	($15,123,919)	$0	($15,123,919)	($15,123,919)	$0	($15,123,919)	$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		($50,325,962)		($50,325,962)	$0	($50,325,962)	($50,325,962)	$0	($50,325,962)	$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles		($3,258,447)		($3,258,447)	$0	($3,258,447)	($3,258,447)	$0	($3,258,447)	$0
3046	Balance Transferred From Income		($3,074,726)		($3,074,726)	$0	($3,074,726)	($3,074,726)	$0	($3,074,726)	$0
	blank row										
4080	Distribution Services Revenue		$0		$0	$0	$0	$0	$0	$0	$0
4082	Retail Services Revenues		$0		$0	$0	$0	$0	$0	$0	$0
4084	Service Transaction Requests (STR) Revenues		$0		$0	$0	$0	$0	$0	$0	$0
4086	SSS Admin Charge		$0		$0	$0	$0	$0	$0	$0	$0
4090	Electric Services Incidental to Energy Sales		$0		$0	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents		$0		$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property		($155,000)		($155,000)	$0	($155,000)	($155,000)	$0	($155,000)	$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		($210,000)		($210,000)	$0	($210,000)	($210,000)	$0	($210,000)	$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		($365,033)		($365,033)	$0	($365,033)	($365,033)	$0	($365,033)	$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		$0		$0	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others		$0		$0	$0	$0	$0	$0	$0	$0

4325	Revenues from Merchandise, Jobbing, Etc.	$0	$0	$0	$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0	$0	$0	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	$0	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0	$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	$0
4350	Losses from Disposition of Future Use Utility Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	($75,000)	($75,000)	$0	($75,000)	($75,000)	$0	($75,000)	$0	$0
4360	Loss on Disposition of Utility and Other Property	$45,000	$45,000	$0	$45,000	$45,000	$0	$45,000	$0	$0
4365	Gains from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0	$0
4375	Revenues from Non-Utility Operations	($162,539)	($162,539)	$0	($162,539)	($162,539)	$0	($162,539)	$0	$0
4380	Expenses of Non-Utility Operations	$147,910	$147,910	$0	$147,910	$147,910	$0	$147,910	$0	$0
4390	Miscellaneous Non-Operating Income	($30,000)	($30,000)	$0	($30,000)	($30,000)	$0	($30,000)	$0	$0
4395	Rate-Payer Benefit Including Interest	$0	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$3,000	$3,000	$0	$3,000	$3,000	$0	$3,000	$0	$0
4405	Interest and Dividend Income	($152,582)	($152,582)	$0	($152,582)	($152,582)	$0	($152,582)	$0	$0
4415	Equity in Earnings of Subsidiary Companies	$0	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	$58,204,653	$58,204,653	$0	$58,204,653	$58,204,653	$0	$58,204,653	$0	$0
4708	Charges-WMS	$2,442,412	$2,442,412	$0	$2,442,412	$2,442,412	$0	$2,442,412	$0	$0
4710	Cost of Power Adjustments	$0	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	$0	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	$5,856,757	$5,856,757	$0	$5,856,757	$5,856,757	$0	$5,856,757	$0	$0
4715	System Control and Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	$4,135,672	$4,135,672	$0	$4,135,672	$4,135,672	$0	$4,135,672	$0	$0
4730	Rural Rate Assistance Expense	$734,928	$734,928	$0	$734,928	$734,928	$0	$734,928	$0	$0
4750	Charges-LV	$2,003,892	$2,003,892	$0	$2,003,892	$2,003,892	$0	$2,003,892	$0	$0
4751	Charges - Smart Metering Entity	$129,071	$129,071	$0	$129,071	$129,071	$0	$129,071	$0	$0
5005	Operation Supervision and Engineering	$76,435	$76,435	$0	$76,435	$76,435	$0	$76,435	$0	$0
5010	Load Dispatching	$197,969	$197,969	$0	$197,969	$197,969	$0	$197,969	$0	$0
5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	$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
5016	Distribution Station Equipment - Operation Labour	$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
5020	Overhead Distribution Lines and Feeders - Operation Labour	$179,207	$179,207	$0	$179,207	$179,207	$0	$179,207	$0	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$52,665	$52,665	$0	$52,665	$52,665	$0	$52,665	$0	$0
5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$86,275	$86,275	$0	$86,275	$86,275	$0	$86,275	$0	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$36,570	$36,570	$0	$36,570	$36,570	$0	$36,570	$0	$0
5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$38,399	$38,399	$0	$38,399	$38,399	$0	$38,399	$0	$0

5065	Meter Expense	$332,491	$332,491	$0	$332,491	$332,491	$0	$332,491	$0
5070	Customer Premises - Operation Labour	$564,505	$564,505	$0	$564,505	$564,505	$0	$564,505	$0
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	$193,151	$193,151	$0	$193,151	$193,151	$0	$193,151	$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	$132,433	$132,433	$0	$132,433	$132,433	$0	$132,433	$0
5105	Maintenance Supervision and Engineering	$15,070	$15,070	$0	$15,070	$15,070	$0	$15,070	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	$109,792	$109,792	$0	$109,792	$109,792	$0	$109,792	$0
5125	Maintenance of Overhead Conductors and Devices	$182,625	$182,625	$0	$182,625	$182,625	$0	$182,625	$0
5130	Maintenance of Overhead Services	$112,853	$112,853	$0	$112,853	$112,853	$0	$112,853	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	$514,612	$514,612	$0	$514,612	$514,612	$0	$514,612	$0
5145	Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0
5150	Maintenance of Underground Conductors and Devices	$98,297	$98,297	$0	$98,297	$98,297	$0	$98,297	$0
5155	Maintenance of Underground Services	$178,490	$178,490	$0	$178,490	$178,490	$0	$178,490	$0
5160	Maintenance of Line Transformers	$84,555	$84,555	$0	$84,555	$84,555	$0	$84,555	$0
5175	Maintenance of Meters	$2,498	$2,498	$0	$2,498	$2,498	$0	$2,498	$0
5305	Supervision	$225,691	$225,691	$0	$225,691	$225,691	$0	$225,691	$0
5310	Meter Reading Expense	$18,450	$18,450	$0	$18,450	$18,450	$0	$18,450	$0
5315	Customer Billing	$1,031,057	$1,031,057	$0	$1,031,057	$1,031,057	$0	$1,031,057	$0
5320	Collecting	$605,006	$605,006	$0	$605,006	$605,006	$0	$605,006	$0
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$120	$120	$0	$120	$120	$0	$120	$0
5335	Bad Debt Expense	$80,000	$80,000	$0	$80,000	$80,000	$0	$80,000	$0
5340	Miscellaneous Customer Accounts Expenses	$12,650	$12,650	$0	$12,650	$12,650	$0	$12,650	$0
5405	Supervision	$0	$0	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	$25,000	$25,000	$0	$25,000	$25,000	$0	$25,000	$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	$0	$0	$0	$0	$0	$0	$0	$0
5515	Advertising Expense	$2,500	$2,500	$0	$2,500	$2,500	$0	$2,500	$0
5520	Miscellaneous Sales Expense	$0	$0	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	$482,365	$482,365	$0	$482,365	$482,365	$0	$482,365	$0
5610	Management Salaries and Expenses	$2,087,587	$2,087,587	$0	$2,087,587	$2,087,587	$0	$2,087,587	$0
5615	General Administrative Salaries and Expenses	$289,038	$289,038	$0	$289,038	$289,038	$0	$289,038	$0
5620	Office Supplies and Expenses	$282,160	$282,160	$0	$282,160	$282,160	$0	$282,160	$0
5625	Administrative Expense Transferred Credit	$0	$0	$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	$249,149	$249,149	$0	$249,149	$249,149	$0	$249,149	$0
5635	Property Insurance	$23,000	$23,000	$0	$23,000	$23,000	$0	$23,000	$0
5640	Injuries and Damages	$76,025	$76,025	$0	$76,025	$76,025	$0	$76,025	$0
5645	Employee Pensions and Benefits	$160,000	$160,000	$0	$160,000	$160,000	$0	$160,000	$0
5650	Franchise Requirements	$0	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	$556,416	$556,416	$0	$556,416	$556,416	$0	$556,416	$0
5660	General Advertising Expenses	$0	$0	$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	$185,706	$185,706	$0	$185,706	$185,706	$0	$185,706	$0
5670	Rent	$0	$0	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	$594,902	$594,902	$0	$594,902	$594,902	$0	$594,902	$0

5680	Electrical Safety Authority Fees	$14,400		$14,400		$0	$14,400	$14,400	$0	$14,400	$0
5685	Independent Market Operator Fees and Penalties	$0		$0		$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	$3,457,632		$3,457,632		$0	$3,457,632	$3,457,632	$0	$3,457,632	$0
5710	Amortization of Limited Term Electric Plant	$0		$0		$0	$0	$0	$0	$0	$0
5715	Amortization of Intangibles and Other Electric Plant	$592,401		$592,401		$0	$592,401	$592,401	$0	$592,401	$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	$1,815,791		$1,815,791		$0	$1,815,791	$1,815,791	$0	$1,815,791	$0
6105	Taxes Other Than Income Taxes	$44,000		$44,000		$0	$44,000	$44,000	$0	$44,000	$0
6110	Income Taxes	$197,057		$197,057		$0	$197,057	$197,057	$0	$197,057	$0
6205-1	Sub-account LEAP funding	$16,820		$16,820		$0	$16,820	$16,820	$0	$16,820	$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	**$17,083,904**	**$145,880,125**	**##########**		**$0**	**##########**	**$162,964,029**	**$0**	**##########**	**$0**
					Control	**$162,964,029**					

Grouping by Allocator	**Adjusted TB**	**Excluded from COSS**	**Excluded**	**Included**	**Balance in O5**	**Difference**	**Balance in O4 Summary**	**Difference**
1808	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1820	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830	$ 109,792	$ -	$ -	$ 109,792	$ 109,792	$ -	$ 109,792	$ -
1835	$ 182,625	$ -	$ -	$ 182,625	$ 182,625	$ -	$ 182,625	$ -
1840	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1845	$ 98,297	$ -	$ -	$ 98,297	$ 98,297	$ -	$ 98,297	$ -
1850	$ 122,954	$ -	$ -	$ 122,954	$ 122,954	$ -	$ 122,954	$ -
1855	$ 291,343	$ -	$ -	$ 291,343	$ 291,343	$ -	$ 291,343	$ -
1860	$ 2,498	$ -	$ -	$ 2,498	$ 2,498	$ -	$ 2,498	$ -
1815-1855	$ 482,625	$ -	$ -	$ 482,625	$ 482,625	$ -	$ 482,625	$ -
1830 & 1835	$ 746,484	$ -	$ -	$ 746,484	$ 746,484	$ -	$ 746,484	$ -
1840 & 1845	$ 122,845	$ -	$ -	$ 122,845	$ 122,845	$ -	$ 122,845	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 80,000	$ -	$ -	$ 80,000	$ 80,000	$ -	$ 80,000	$ -
Break Out	$ (64,658,295)	$ -	$ -	$ (64,658,295)	$ (64,658,295)	$ -	$ (64,658,295)	$ -
CCA	$ 564,505	$ -	$ -	$ 564,505	$ 564,505	$ -	$ 564,505	$ -
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ 9,992,429	$ -	$ -	$ 9,992,429	$ 9,992,429	$ -	$ 9,992,429	$ -
CEN EWMP	$ 61,381,994	$ -	$ -	$ 61,381,994	$ 61,381,994	$ -	$ 61,381,994	$ -
CREV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWCS	$ 20,058,436	$ -	$ -	$ 20,058,436	$ 20,058,436	$ -	$ 20,058,436	$ -
CWMC	$ 11,535,441	$ -	$ -	$ 11,535,441	$ 11,535,441	$ -	$ 11,535,441	$ -
CWMR	$ 18,450	$ -	$ -	$ 18,450	$ 18,450	$ -	$ 18,450	$ -
CWNB	$ 1,874,524	$ -	$ -	$ 1,874,524	$ 1,874,524	$ -	$ 1,874,524	$ -
DCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ (210,000)	$ -	$ -	$ (210,000)	$ (210,000)	$ -	$ (210,000)	$ -
LTNCP	$ 28,142,366	$ -	$ -	$ 28,142,366	$ 28,142,366	$ -	$ 28,142,366	$ -
NFA	$ (1,747,492)	$ -	$ -	$ (1,747,492)	$ (1,747,492)	$ -	$ (1,747,492)	$ -
NFA ECC	$ 22,032,003	$ -	$ -	$ 22,032,003	$ 22,032,003	$ -	$ 22,032,003	$ -
O&M	$ 5,154,501	$ -	$ -	$ 5,154,501	$ 5,154,501	$ -	$ 5,154,501	$ -
PNCP	$ 40,921,860	$ -	$ -	$ 40,921,860	$ 40,921,860	$ -	$ 40,921,860	$ -
SNCP	$ 23,545,510	$ -	$ -	$ 23,545,510	$ 23,545,510	$ -	$ 23,545,510	$ -

TCP	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
Total	**$**	**160,845,695**	**$**	**-**	**$**	**-**	**$**	**160,845,695**	**$**	**160,845,695**	**$**	**-**	**$**	**160,845,695**	**$**	**-**				

Ontario Energy Board

2025 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 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"**

Attachment 7-B

RRWF Cost Allocation

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2025 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: ***Initial Application***

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	$ 9,625,174	74.19%	$ 14,684,864	75.33%
2	GS<50	$ 1,467,052	11.31%	$ 2,078,387	10.66%
3	GS>50	$ 1,555,011	11.99%	$ 2,201,558	11.29%
4	Embedded Distributor	$ 98,708	0.76%	$ 117,414	0.60%
5	Street Light	$ 155,290	1.20%	$ 305,066	1.56%
6	Sentinel Light	$ 21,704	0.17%	$ 56,492	0.29%
7	USL	$ 50,024	0.39%	$ 50,560	0.26%
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16					
17					
18					
19					

20						
	Total	$ 12,972,963	100.00%	**$**	**19,494,341**	100.00%
		Service Revenue Requirement (from Sheet 9)		**$**	**19,494,341.71**	

(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	$ 10,992,335	$ 12,582,836	$ 12,956,334	$ 883,263
2	GS<50	$ 2,075,034	$ 2,375,274	$ 2,375,274	$ 117,225
3	GS>50	$ 2,549,448	$ 2,918,333	$ 2,555,629	$ 86,240
4	Embedded Distributor	$ 161,603	$ 184,986	$ 140,322	$ 575
5	Street Light	$ 208,082	$ 238,189	$ 273,941	$ 13,566
6	Sentinel Light	$ 17,145	$ 19,626	$ 28,182	$ 3,118
7	USL	$ 60,149	$ 68,852	$ 58,415	$ 2,257
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17					
18					
19					
20					
	Total	$ 16,063,796	$ 18,388,097	$ 18,388,097	$ 1,106,244

(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.
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.

(6)

(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: 2018 %	Status Quo Ratios (7C + 7E) / (7A) %	Proposed Ratios (7D + 7E) / (7A) %	Policy Range %
1	Residential	96.16%	91.70%	94.24%	85 - 115
2	GS<50	116.82%	119.92%	119.92%	80 - 120
3	GS>50	103.70%	136.47%	120.00%	80 - 120
4	Embedded Distributor	120.00%	158.04%	120.00%	80 - 120
5	Street Light	120.00%	82.52%	94.24%	80 - 120
6	Sentinel Light	120.00%	40.26%	55.41%	80 - 120
7	USL	120.00%	140.64%	120.00%	80 - 120
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(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 2020 with further adjustments to move within the range over two years, the Most Recent Year would be 2023. However, the ratios in 2023 would be equal to those after the adjustment in 2022.

(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		
		2025	2026	2027	
1	Residential	94.24%	94.21%	94.17%	85 - 115
2	GS<50	119.92%	119.92%	119.92%	80 - 120
3	GS>50	120.00%	120.00%	120.00%	80 - 120
4	Embedded Distributor	120.00%	120.00%	120.00%	80 - 120
5	Street Light	94.24%	94.21%	94.17%	80 - 120
6	Sentinel Light	55.41%	63.15%	74.24%	80 - 120
7	USL	120.00%	120.00%	120.00%	80 - 120
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(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2025 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 2026 and 2027 Price Cap IR models, as necessary. For 2026 and 2027, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2026 (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'.

Attachment 7-C

Elenchus Demand Allocation Methodology

52 Church St., Suite 222
Toronto, Ontario, M5C 3C8
Elenchus.ca

Weather Normalized Distribution System Load Forecast: 2025 Cost of Service

Report prepared by
Andrew Blair
Elenchus Research Associates Inc.

Prepared for:
Essex Powerlines Corp.

25 March 2024

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1 INTRODUCTION

This report outlines the results of, and methodology used to derive, the weather normal load forecast prepared for Essex Powerlines Corporation ("EPL") for its Cost of Service application for 2025 rates.

The regression equations used to normalize and forecast EPL's weather sensitive load use monthly heating degree days and cooling degree days as measured at Environment Canada's Windsor Airport[1] weather station to take into account temperature sensitivity. EPL typically experiences relatively large cooling load in the summer and smaller heating loads in the winter so its peak load is generally in the summer. Environment Canada defines heating degree days and cooling degree days as the difference between the average daily temperature and 18°C for each day (below for heating, above for cooling). Heating and cooling degree days with base temperatures other than 18°C have also been considered.

To isolate the impact of CDM, persisting CDM as measured by the IESO is added back to rate class consumption to simulate the rate class consumption had there been no CDM program delivery. This is labelled as "Actual No CDM" throughout the model. The effect is to remove the impact of CDM from any explanatory variables, which may capture a trend, and focus on the external factors. A weather normalized forecast is produced first based on no CDM delivery, and then persisting CDM savings of historic programs are subtracted off to reflect the actual normal forecast.

CDM data beyond 2018 is based on limited data in the IESO Participant and Cost Report. As per the updated CDM Guidelines, forecast CDM is based on a forecast of EPL's share of provincial energy savings.

While statistical regression is appropriate for estimating a relationship between explanatory variables and energy use, in the case of CDM, an independent measurement is available providing a greater level of accuracy than could be obtained through regression.

Overall economic activity also impacts energy consumption. There is no known agency that publishes monthly economic accounts on a regional basis for Ontario. However, regional employment levels are available. Specifically, the monthly full-time equivalent (FTE) employment levels for Windsor and Ontario, as reported in Statistics Canada's Monthly Labour Force Survey[2] are considered. Economic data for the four communities in EPL's service territory (Amherstburg, LaSalle, Leamington, and Tecumseh) is

[1] "Windsor A" operated by NAVCAN, Latitude:42°16'34" N, Longitude:82°57'19" W, Elevation:189.60 m

[2] Statistics Canada Table 14-10-0380-01

unavailable from Statistics Canada so Windsor is used as a proxy as it is the closest economic region with data available. Ontario GDP is available from Ontario Economic Accounts[3] on a quarterly basis and Overall GDP is available from Statistics Canada on an annual basis.[4] The GDP of specific industries relevant to Windsor's service territories are also considered.

In order to isolate demand determinants at the class specific level, equations to weather normalize and forecast kWh consumption for the Residential, GS < 50 kW, GS > 50 kW, and Embedded Distributor classes have been estimated.

In addition to the weather and economic variables, a time trend variable, number of days and number of working days in each month, number of customers, and month of year variables have been examined for all weather-sensitive rate classes. More details on the individual class specifications are provided in the next section.

A range of COVID variables were considered to account for the impacts triggered by the COVID-19 pandemic. These variables have been included in load forecasts used to set electricity distribution rates in Ontario.5 COVID flag variables were tested and found to be statistically significant for some classes. The following COVID flag variables were considered:

- A "COVID" variable equal to 0 in all months prior to March 2020, 1 in all months from March 2020 to December 2021, and 0.5 from January 2022 to December 2022, and 0 thereafter.
- A "COVID_AM" variable equal to 0 in all months prior to March 2020, equal to 0.5 in March 2020, equal to 1 in April and May 2020, 0.5 in each month from June 2020 to December 2021, 0.25 each month from January 2022 to December 2022, and 0 thereafter. This variable accounts for the relatively larger impact of COVID in the first two and a half months following the first lockdowns in March 2020.
- A "COVID_WFH" variable equal to 0 in all months prior to March 2020, equal to 0.5 in March 2020, equal to 1 each month from April 2020 to December 2020, 0.75 from January 2021 to December 2021, 0.5 from January 2022 to December 2022, and 0.25 thereafter. This variable is intended to reflect the shift to "Work from Home", which had larger impacts through the summer of 2020 and continues to reflect ongoing impacts.

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[3] Ontario Economic Accounts (https://data.ontario.ca/dataset/ontario-economic-accounts)

[4] Statistics Canada Table 36-10-0402-01

[5] Grimsby Power Inc. (EB-2021-0027), Bluewater Power Distribution Corporation (EB-2022-0016), EPCOR Electricity Distribution Ontario Inc. (EB-2022-0028), Kingston Hydro (EB-2022-0044), Milton Hydro Distribution Inc. (EB-2022-0049), and Synergy North Corporation (EB-2023-0052).

- A “COVID2020” variable equal to 0 in all months prior to March 2020, equal to 0.5 in March 2020, equal to 1 in April and May 2020, equal to 0.5 in June 2020, and equal to 0 in July 2020 and each month thereafter. This variable reflects the temporary impacts experienced by some customers, particularly larger customers.

The extent to which consumption from March 2020 onward differed from typical consumption has been found to be related to the weather variables in those months for certain classes, particularly the Residential class. A set of COVID/weather interaction variables were considered to capture the incremental consumption caused by people staying at home due to lockdowns and from the increase in people working from home, which has persisted after the prevalence of direct COVID impacts have subsided.

The “HDD COVID” and “CDD COVID” variables are equal to the relevant HDD and CDD variables since March 2020, and 0 in all earlier months. The coefficients reflect incremental heating and cooling load consumed as people stayed home during the pandemic. These variables continue to December 2021 but are reduced to 50% of HDD and CDD in all months in 2022 and to 0 in 2023.

The “CWFH HDD” and “CWFH CDD” variables are COVID/weather interaction variables that are equal to the relevant HDD and CDD variables applied to the COVID_WFH (“work from home”). The variables are 0 in all months prior to March 2020, 50% of weather variables in March 2020, 100% of weather variables in April 2020 to December 2020, 75% of weather variables in 2021, and 25% of weather variables in 2022 and thereafter.

COVID variables were tested for each of the Residential, General Service < 50 kW, General Service > 50 kW, and Embedded Distributor rate classes. The COVID/weather interaction variables related to the “work from home” variable (CWFH HDD and CWFH CDD) was found to be statistically significant and is used for the Residential class. The COVID variables were not found to be statistically significant for the General Service < 50 kW, General Service > 50 kW, or Embedded Distributor rate classes.[6]

For classes with demand charges, an annual kW to kWh ratio is calculated using actual observations for each historical year and applied to the normalized kWh to derive a weather normal kW observation.

[6] The COVID variables were statistically significant in some models that were tested that did not include economic variables.

1.1 SUMMARIZED RESULTS

The following table summarizes the historic and forecast kWh for 2018 to 2025:

Normal Forecast

kWh	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	*2023 Normal*	2024 Forecast	2025 Forecast
Residential	259,974,120	252,809,094	271,898,869	277,378,582	272,607,146	259,000,634	*268,851,807*	276,979,656	285,939,528
GS < 50	66,321,666	65,058,987	60,802,781	62,043,606	67,628,825	63,293,408	*66,803,652*	69,484,720	73,307,166
GS > 50	171,089,785	180,918,659	171,481,742	178,461,520	183,800,048	183,420,703	*184,484,595*	190,310,413	209,209,941
Embedded Distributor	31,923,241	34,526,385	29,188,687	28,075,683	28,792,570	34,284,228	*33,738,157*	33,920,392	34,244,754
Street Light	2,887,551	2,576,355	2,455,697	2,444,025	2,406,027	2,415,233	*2,415,233*	2,424,399	2,433,601
Sentinel Light	293,755	285,985	281,018	278,297	271,670	269,986	*269,986*	266,130	262,328
USL	1,547,236	1,541,978	1,442,699	1,408,704	1,408,704	1,408,699	*1,408,699*	1,396,074	1,383,562
Total	534,037,354	537,717,443	537,551,493	550,090,417	556,914,990	544,092,891	*557,972,130*	574,781,784	606,780,879

Table 1 kWh Forecast by Class

The following table summarizes the 2025 CDM Adjusted kWh Load Forecast. Details for this calculation can be found in Schedule 7 of this report.

CDM Adjusted

kWh	2025 Weather Normal Forecast	CDM Adjustment	2025 CDM Adjusted Forecast
Residential	285,939,528	1,305,422	284,634,106
GS < 50	73,307,166	2,471,857	70,835,308
GS > 50	209,209,941	11,330,908	197,879,033
Embedded Distributor	34,244,754	0	34,244,754
Street Light	2,433,601	0	2,433,601
Sentinel Light	262,328	0	262,328
USL	1,383,562	0	1,383,562
Total	606,780,879	15,108,188	591,672,692

Table 2 CDM Adjusted kWh Forecast

The following table summarizes the historic and forecast kW for 2018 to 2025:

Normal Forecast

kW	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	*2023 Normal*	2024 Forecast	2025 Forecast
GS > 50	536,823	592,797	580,474	574,683	592,472	566,315	*597,465*	629,123	736,070
Embedded Distributor	96,861	94,142	92,507	89,242	83,614	90,976	*89,527*	90,011	90,871
Street Light	8,746	7,846	7,413	7,398	7,289	7,310	*7,317*	7,345	7,372
Sentinel Light	815	781	767	759	744	736	*737*	727	716
Total	643,245	695,566	681,161	672,082	684,119	665,337	*695,046*	727,205	835,030

Table 3 kW Forecast by Class

The following table summarizes the 2025 CDM Adjusted kW Load Forecast. Details for this calculation can be found at the end of in Schedule 7 of this report.

CDM Adjusted

kW	2025 Weather Normal Forecast	CDM Adjustment	2025 CDM Adjusted Forecast
GS > 50	736,070	37,655	698,414
Embedded Distributor	90,871	0	90,871
Street Light	7,372	0	7,372
Sentinel Light	716	0	716
Total	835,030	37,655	797,374

Table 4 CDM Adjusted kW Forecast

The following table summarizes the historic and forecast customer/connection counts for 2018 to 2025:

Customers / Connections

Count	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Forecast	2025 Forecast
Residential	27,640	27,932	28,265	28,512	28,745	28,912	29,182	29,454
GS < 50	1,979	1,996	2,018	2,040	2,065	2,062	2,080	2,098
GS > 50	249	262	256	234	210	230	232	235
Embedded Distributor	5	4	4	4	4	4	4	4
Street Light	2,761	2,770	2,777	2,785	2,793	2,807	2,818	2,828
Sentinel Light	243	235	228	228	227	222	219	216
USL	131	130	126	125	125	125	124	123
Total	33,008	33,329	33,675	33,927	34,170	34,362	34,658	34,958

Table 5 Customer / Connections Forecast for 2018-2025

Finally, a summary of billing determinants is provided in Table 6.

Summary

2025	kWh	kW	Customers / Connections
Residential	284,634,106		29,454
GS < 50	70,835,308		2,098
GS > 50	197,879,033	698,414	235
Embedded Distributor	34,244,754	90,871	4
Street Light	2,433,601	7,372	2,828
Sentinel Light	262,328	716	216
USL	1,383,562		123
Total	**591,672,692**	**797,374**	**34,958**

Table 6 Billing Determinant Summary

1.2 LOAD FACTOR INFLUENCES

Table 7 below provides a summary of EPL Power's total system consumption and the key factors that influence its load. HDD and CDD figures represent the differences between actual weather-related loads and 10-year normalized weather-related loads.

Year	Total kWh	kWh Growth	HDD	CDD	Metered Cust.	Metered Customer Growth
2018	534,037,354		5.7%	-11.6%	29,873	
2019	537,717,443	0.7%	4.9%	24.1%	30,194	1.1%
2020	537,551,493	0.0%	-3.6%	-3.7%	30,543	1.2%
2021	550,090,417	2.3%	-6.8%	6.8%	30,790	0.8%
2022	556,914,990	1.2%	2.7%	18.2%	31,025	0.8%
2023	544,092,891	-2.3%	-11.4%	6.2%	31,208	0.6%
Avg. Growth 2018-2023		***0.37%***			***0.88%***	
2024	567,648,658	4.3%	*0.0%*	*0.0%*	31,498	0.9%
2025	591,672,692	4.2%	*0.0%*	*0.0%*	31,791	0.9%
Avg. Growth 2018-2025		***1.47%***			***0.89%***	

Table 7 Load Influence Summary

EPL Power's consumption increased by 1.9% since 2018, or 0.37% per year. The decline in consumption in 2023 was primarily due to mild winter temperatures. On a weather-normalized basis, consumption increased by 7.8% from 2018 to 2023. The consumption growth rate is forecast to increase to 3.6% per year in 2024 and 2025 due to a forecast return to average weather from 2023 mild weather, increased electrification (EVs and heat pumps), and increased greenhouse loads.

Year	Residential				GS < 50, GS > 50, Embedded Distributor			
	Cust.	Cust. Growth %	kWh	kWh Growth %	Cust.	Cust. Growth %	kWh	kWh Growth %
2018	32,002		259,974,120		2,233		269,334,692	
2019	32,139	1.1%	252,809,094	-2.8%	2,262	1.3%	280,504,031	4.1%
2020	32,277	1.2%	271,898,869	7.6%	2,278	0.7%	261,473,210	-6.8%
2021	32,434	0.9%	277,378,582	2.0%	2,278	0.0%	268,580,809	2.7%
2022	32,605	0.8%	272,607,146	-1.7%	2,279	0.1%	280,221,443	4.3%
2023	32,755	0.6%	259,000,634	-5.0%	2,297	0.8%	280,998,339	0.3%
Avg. 2018-23		***0.90%***		***-0.08%***		***0.56%***		***0.85%***
2024	29,182	0.9%	276,419,092	6.7%	2,316	0.9%	287,142,963	2.2%
2025	29,454	0.9%	284,634,106	3.0%	2,336	0.9%	302,959,095	5.5%
Avg. 2018-25		***0.91%***		***1.30%***		***0.65%***		***1.69%***

Table 8 Residential and Commercial/Industrial Loads

2 CLASS SPECIFIC KWH REGRESSION

Consumption for the Residential, GS < 50, GS > 50, and Embedded Distributor rate classes were forecast with multivariate regressions. Regressions were not used for the

Street Light, Sentinel Light, and USL rate classes as these classes do not exhibit sensitivity to the explanatory variables available for a statistical regression approach.

2.1 RESIDENTIAL

For Residential kWh consumption the equation was estimated using 120 observations from 2014:01-2023:12. Multiple heating degree day and cooling degree day thresholds were considered in the Residential regression. Consumption is relatively stable when the average monthly temperature is between 16°C and 18°C and increases as average temperatures deviate from that range. HDD relative to 18°C and CDD relative to 16°C were found to provide the strongest results. HDD and CDD measures near 18°C and 16°C, respectively, were also considered but found to be less predictive of monthly consumption.

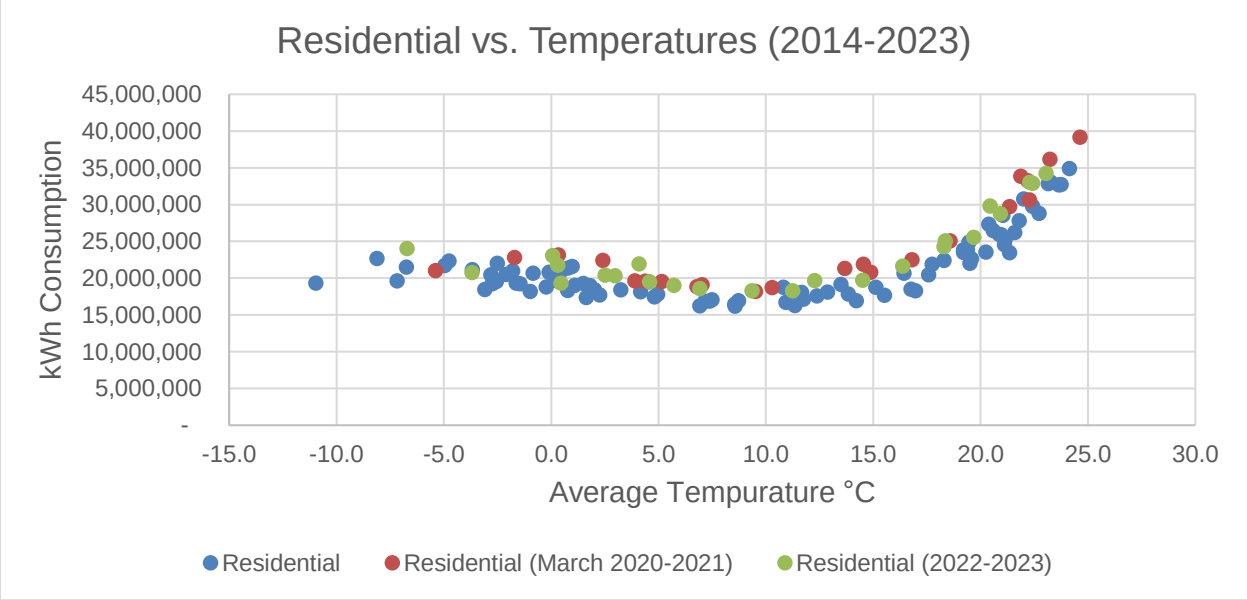

Figure 1 Residential kWh and Average Temperature

In addition to the HDD18 and CDD16 variables, the corresponding CWFH_HDD18 and CWFH_CDD16 variables were used and found to be statistically significant.

Economic variables, such as Windsor employment and various GDP measures, were tested but not found to be statistically significant variables.

A shoulder variable, equal to 1 in March, April, May, October, and November and 0 in all other months, is used and found to be statistically significant.

A time trend variable, equal to 1 in January 2014 and increasing by one in each month, was found to be statistically significant. A count of the number of calendar days in the month was also used.

Several other variables were examined and found to not show a statistically significant relationship to energy usage, or a weaker relationship than similar variables that are included. Those included customer counts, employment, GDP, and other calendar variables.

A time-series autoregressive model using the Prais-Winsten estimation was used for the Residential class to account for autocorrelation.

The following table outlines the resulting regression model:

Model 1: Prais-Winsten, using observations 2014:01-2023:12 (T = 120) Dependent variable: ReskWh_NoCDM rho = 0.164919				
	coefficient	std. error	t-ratio	p-value
const	(7,179,192)	2,421,349	(2.9650)	0.00370
HDD18	7,099	563	12.6164	0.00000
CDD16	66,615	2,172	30.6747	0.00000
CWFH_HDD18	2,408	825	2.9189	0.00425
CWFH_CDD16	15,377.5	2,295.8	6.6981	0.00000
MonthDays	745,717	81,926	9.1024	0.00000
Shoulder	(1,713,931)	195,555	(8.7644)	0.00000
Trend	21,643	2,864.2	7.556	0.00000
Statistics based on the rho-differenced data				
Mean dependent var	22,403,541	S.D. dependent var	5,143,284	
Sum squared resid	6.00E+13	S.E. of regression	7.32E+05	
R-squared	9.81E-01	Adjusted R-squared	9.80E-01	
F(7, 112)	667.490	P-value(F)	0.0000	
rho	0.019	Durbin-Watson	1.9472	

Table 9 Residential Regression Model

Using the above model coefficients, we derive the following:

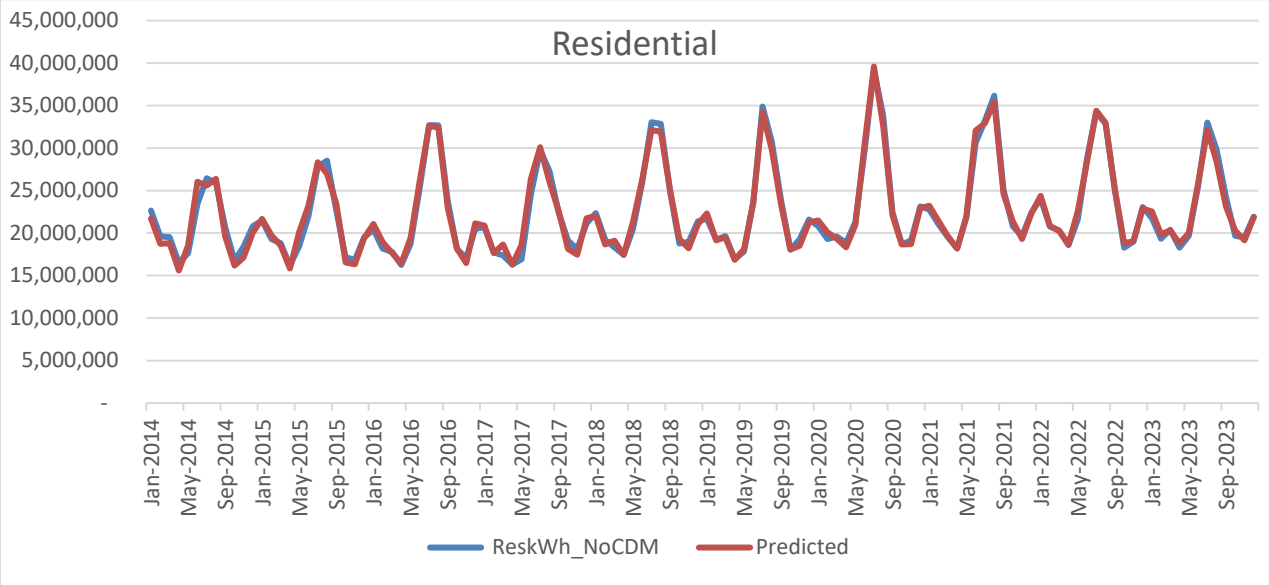

Figure 2 Residential Predicted vs Actual observations

Annual estimates using actual weather are compared to actual values in the table below. Mean absolute percentage error (MAPE) for annual estimates for the period is 0.7%. The MAPE calculated monthly over the period is 2.5%.

	Residential kWh		Absolute
Year	CDM Added Back	Predicted	Error (%)
2014	248,343,883	244,442,951	1.6%
2015	248,777,775	250,266,821	0.6%
2016	261,730,029	263,627,579	0.7%
2017	251,415,524	254,522,756	1.2%
2018	273,656,127	272,455,324	0.4%
2019	267,245,404	264,790,988	0.9%
2020	286,105,618	285,357,653	0.3%
2021	291,353,714	292,469,170	0.4%
2022	286,634,491	288,424,224	0.6%
2023	273,162,305	272,274,576	0.3%
Total	**2,688,424,869**	**2,688,632,043**	**0.0%**

Mean Absolute Percentage Error (Annual)	0.7%
Mean Absolute Percentage Error (Monthly)	2.5%

Table 10 Residential model error

2.2 GS < 50

For the GS < 50 class, the regression equation was estimated using 120 observations from 2014:01-2023:12. Consumption for this class is relatively stable when the average monthly temperature is between 18°C and 14°C and increases as average temperatures deviate from that range. HDD relative to 18°C and CDD relative to 14°C were found to provide the strongest results. HDD and CDD measures near 18°C and 14°C, respectively, were also considered but found to be less predictive of monthly consumption.

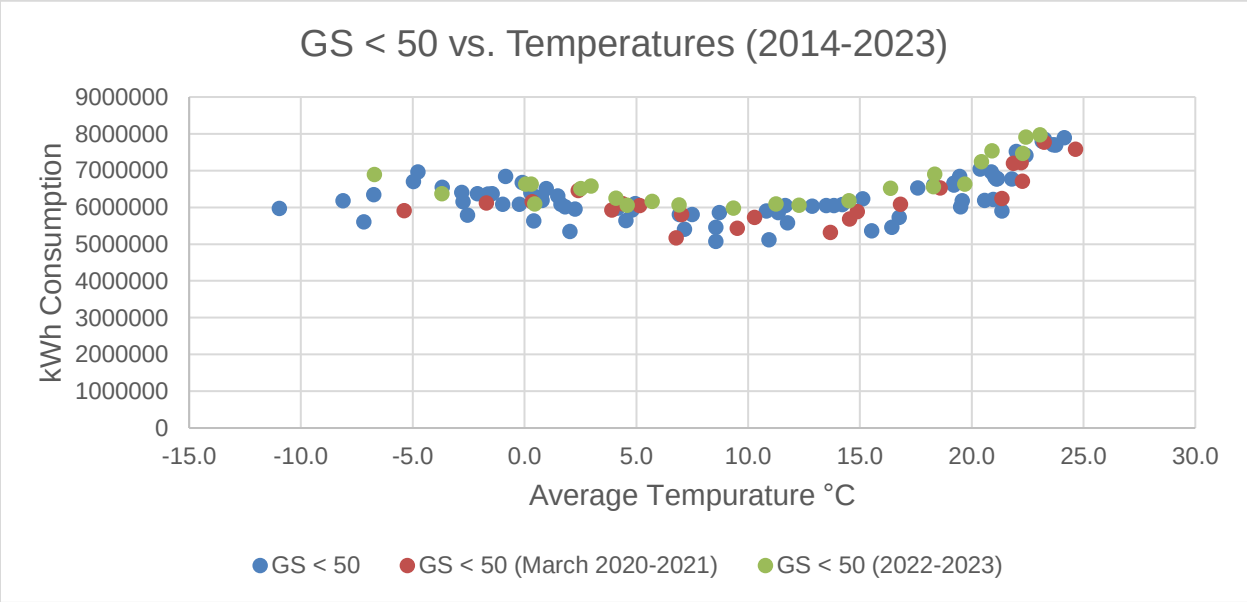

Figure 3 GS<50 kWh and Average Temperature

Total Ontario GDP from Ontario Economic Accounts has been included as an indicator of economic activity. Measures for Ontario employment and other measures of GDP were also tested but found to be statistically less significant than Ontario GDP.

The number of days in each month and the Shoulder variable were found to be statistically significant and were used in the GS < 50 model.

The COVID variables were tested and found to have low statistical significance when the GDP variable was included. These variables are not used in the GS < 50 model.

The customer count, time trend, and other calendar variables were tested but found to not have statistically significant relationships to energy usage.

The following table outlines the resulting regression model:

Model 1: Prais-Winsten, using observations 2014:01-2023:12 (T = 120) Dependent variable: GSlt50kWh_NoCDM rho = 0.71701				
	coefficient	std. error	t-ratio	p-value
const	(3,155,056)	795,991	(3.9637)	0.0001
HDD18	1,711	141	12.1424	0.0000
CDD14	7,408	361	20.5150	0.0000
Total_OEA	6	1	6.6597	0.0000
MonthDays	124,567.6	14,353.3	8.6787	0.0000
Shoulder	(115,215)	40,249	(2.8625)	0.0050
Statistics based on the rho-differenced data				
Mean dependent var	6,353,996	S.D. dependent var	650,494	
Sum squared resid	3.14E+12	S.E. of regression	1.66E+05	
R-squared	0.9397	Adjusted R-squared	0.9370	
F(5, 115)	239.993	P-value(F)	0.0000	
rho	(0.071)	Durbin-Watson	2.1327	

Table 11 GS < 50 Regression Model

Using the above model coefficients we derive the following:

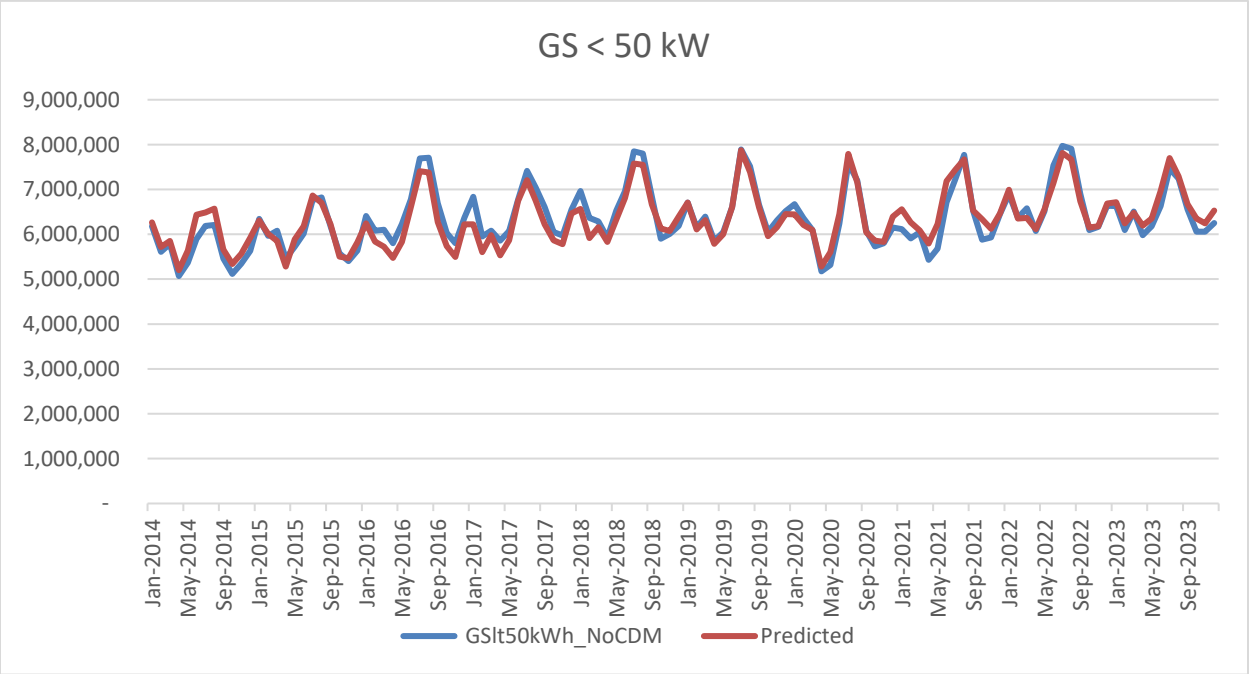

Figure 4 GS<50 Predicted vs Actual Observations

Annual estimates using actual weather are compared to actual values in the table below. Mean absolute percentage error (MAPE) for annual estimates for the period is 2.4%. The MAPE calculated monthly over the period is 3.0%.

	GS<50 kWh		Absolute
	CDM Added Back	Predicted	Error (%)
2014	67,861,598	70,659,909	4.1%
2015	71,979,957	72,093,836	0.2%
2016	77,699,069	74,230,751	4.5%
2017	77,216,323	74,250,660	3.8%
2018	79,628,911	78,009,546	2.0%
2019	78,712,719	77,956,503	1.0%
2020	74,404,472	75,159,637	1.0%
2021	75,675,869	78,685,517	4.0%
2022	81,641,733	80,770,802	1.1%
2023	77,658,916	79,736,139	2.7%
Total	**762,479,569**	**761,553,299**	**0.1%**

Mean Absolute Percentage Error (Annual)	2.4%
Mean Absolute Percentage Error (Monthly)	3.0%

Table 12 GS < 50 model error

2.3 GS > 50

For the GS > 50 class, the regression equation was estimated using 120 observations from 2014:01-2023:12. GS > 50 consumption is relatively flat when the average monthly temperature is between 12°C and 16°C and increases as average temperatures deviate from that range. Consumption does not vary significantly at lower temperatures but there is a stronger relationship between consumption and high temperatures. HDD relative to 16°C and CDD relative to 12°C were found to provide the strongest results. HDD and CDD measures near 16°C and 12°C, respectively, were also considered but found to be less predictive of monthly consumption.

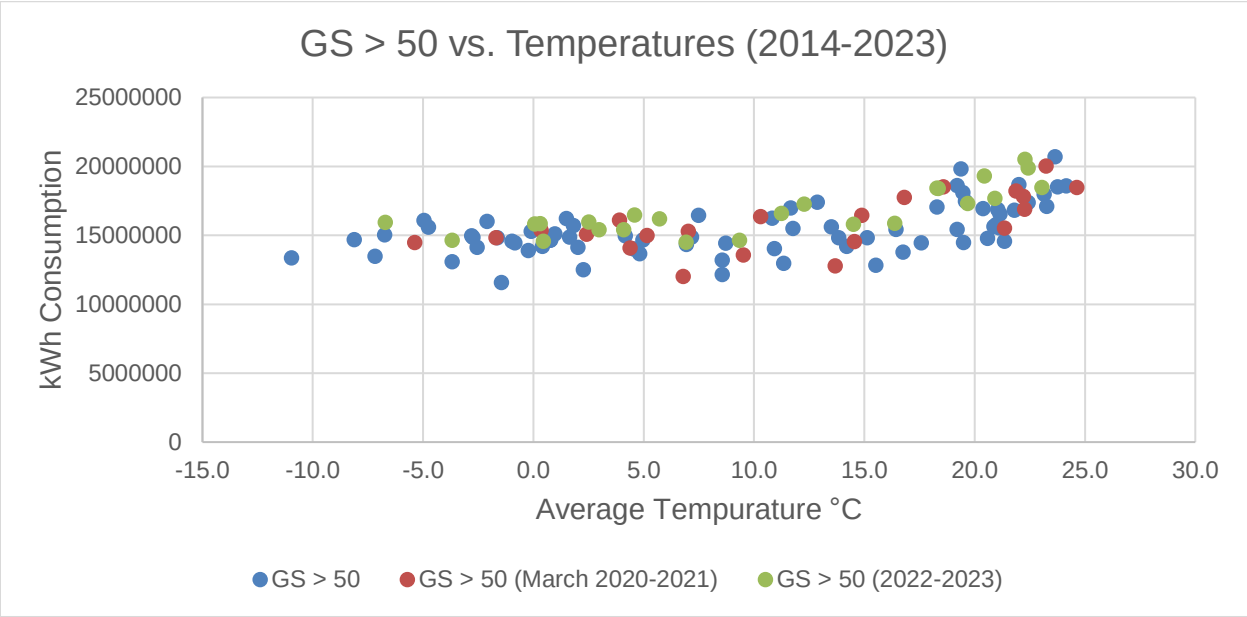

Figure 5 GS>50 kWh and Average Temperature

Total Ontario GDP from Ontario Economic Accounts has been included as an indicator of economic activity. Measures for Ontario employment and other measures of GDP were also tested but found to be statistically less significant than Ontario GDP.

The number of “peak days” in each month, which are non-holiday weekdays, is used and found to be more statistically significant than the total number of days in each month.

The COVID variables were tested and found to have low statistical significance when the GDP variable was included. These variables are not used in the GS > 50 model.

Two calendar variables, the September variable, equal to 1 in September and 0 in all other months, and the Fall variable, equal to 1 in October and November and equal to 0 in all other months, are also used and found to be statistically significant. These variables account for higher consumption in the September, October, and November months than can be explained by weather or other variables. The September variable is separate from the Fall variable as consumption is particularly high in September months. Elenchus assumes this is due to agricultural and greenhouse loads in the region in those months.

The time trend and other binary calendar variables representing other seasons and months were tested but found to not have a statistically significant relationship to energy use.

The following table outlines the resulting regression model:

Model 6: Prais-Winsten, using observations 2014:01-2023:12 (T = 120) Dependent variable: GSgt50kWh_NoCDM rho = 0.527279				
	coefficient	std. error	t-ratio	p-value
const	(4,689,965)	2,465,916	(1.9019)	0.0597
HDD16	3,947	680	5.8022	0.0000
CDD12	15,259	1,219	12.5210	0.0000
Total_OEA	16.3	2.8	5.7330	0.0000
PeakDays	228,823	47,455	4.8219	0.0000
Sept	1,564,225	244,561	6.3960	0.0000
Fall	1,139,331	247,781.4	4.598	0.0000
Statistics based on the rho-differenced data				
Mean dependent var	15,734,301	S.D. dependent var	1,861,094	
Sum squared resid	6.25E+13	S.E. of regression	7.44E+05	
R-squared	8.54E-01	Adjusted R-squared	8.46E-01	
F(5, 114)	52.903	P-value(F)	0.0000	
rho	(0.035)	Durbin-Watson	2.0645	

Table 13 GS>50 Regression Model

Using the above model coefficients we derive the following:

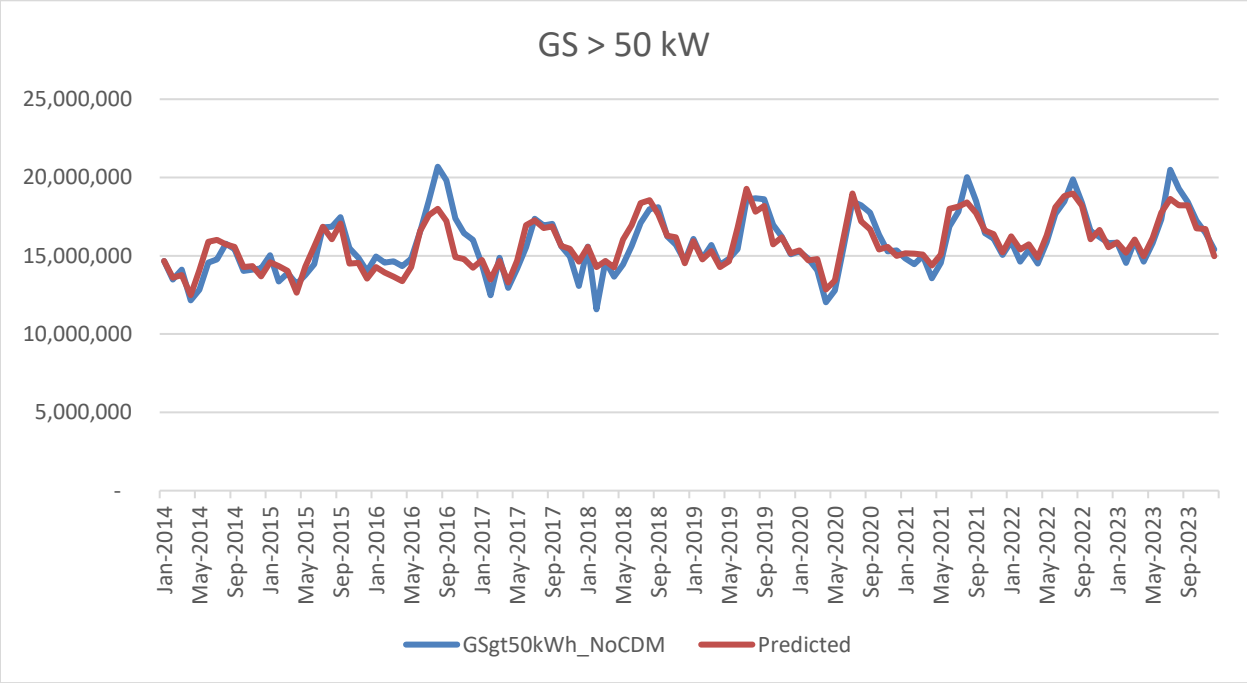

Figure 6 GS>50 Predicted vs Actual observations

Annual estimates using actual weather are compared to actual values in the table below. Mean absolute percentage error (MAPE) for annual estimates for the period is 2.2%. The MAPE calculated monthly over the period is 4.0%.

	GS>50 kWh		Absolute
	CDM Added Back	Predicted	Error (%)
2014	170,113,999	174,094,926	2.3%
2015	179,246,256	178,069,776	0.7%
2016	198,702,962	182,896,495	8.0%
2017	179,503,467	184,420,679	2.7%
2018	185,305,131	193,322,277	4.3%
2019	195,400,371	194,040,109	0.7%
2020	185,908,363	186,071,196	0.1%
2021	193,242,984	195,302,133	1.1%
2022	199,280,395	200,920,753	0.8%
2023	201,412,228	199,440,276	1.0%
Total	**1,888,116,155**	**1,888,578,619**	**0.0%**

Mean Absolute Percentage Error (Annual)	2.2%
Mean Absolute Percentage Error (Monthly)	4.0%

Table 14 GS>50 model error

2.4 EMBEDDED DISTRIBUTOR

For the Embedded Distributor class, the regression equation was estimated using 98 observations from 2015:11-2023:12. This class comprises 4 metered connection points with Hydro One Networks Inc. (“HONI”). The class had 6 connection points until October 2015 and the class’s loads declined by approximately 15-20% following that month. Elenchus tested various models that included ten years (2014-2023) of class data, but the mismatch of the 33% decline in counts and 15-20% decline in loads skewed the results. The forecast of this class is based on eight years and two months of data (Nov. 2015-2023) as models tested for this time period produced stronger statistical results. HDD relative to 14°C and CDD relative to 16°C were found to provide the strongest

results. HDD and CDD measures near 14°C and 16°C, respectively, were also considered but found to be less predictive of monthly consumption.

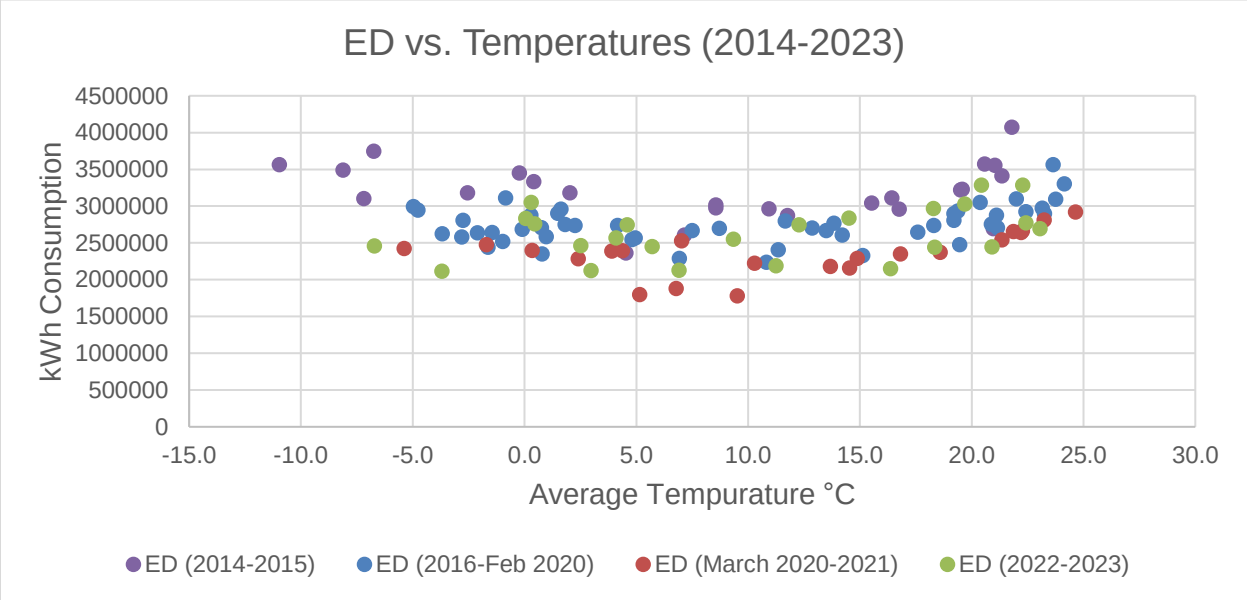

Figure 7 Embedded Distributor and Average Temperature

Economic variables were tested and multiple were found to have a statistically significant relationship with class consumption. The variable with the strongest statistical results is seasonally adjusted Windsor employment (AdjWindsor_FTE) from Statistics Canada.

The COVID variables were tested and found to have low statistical significance when the GDP variable was included. These variables are not used in the Embedded Distributor model.

The Fall variable, equal to 1 in October and November and equal to 0 in all other months, is used and found to be statistically significant. This variable accounts for higher consumption in the October and November months than can be explained by weather or other variables.

The other binary calendar variables representing seasons and months were tested but note found to show a high degree of statistical significance.

The following table outlines the resulting regression model:

Model 8: Prais-Winsten, using observations 2015:11-2023:12 (T = 98) Dependent variable: EDkWh2016 rho = 0.714295				
	coefficient	std. error	t-ratio	p-value
	coefficient	std. error	t-ratio	p-value
const	788,661	686,069.2	1.150	0.25328
HDD14	899	169.3	5.309	0.00000
CDD16	3,716	385.6	9.635	0.00000
Fall	135,311	50,967.0	2.655	0.00933
AdjWindsor_FTE	8,461	4,069.5	2.079	0.04037
Statistics based on the rho-differenced data				
Mean dependent var	2,630,298	S.D. dependent var	323,420	
Sum squared resid	2.95E+12	S.E. of regression	1.78E+05	
R-squared	0.71005	Adjusted R-squared	0.69758	
F(4, 93)	33.875	P-value(F)	0.00000	
rho	(0.168)	Durbin-Watson	2.3280	

Table 15 Embedded Distributor Regression Model

Using the above model coefficients we derive the following:

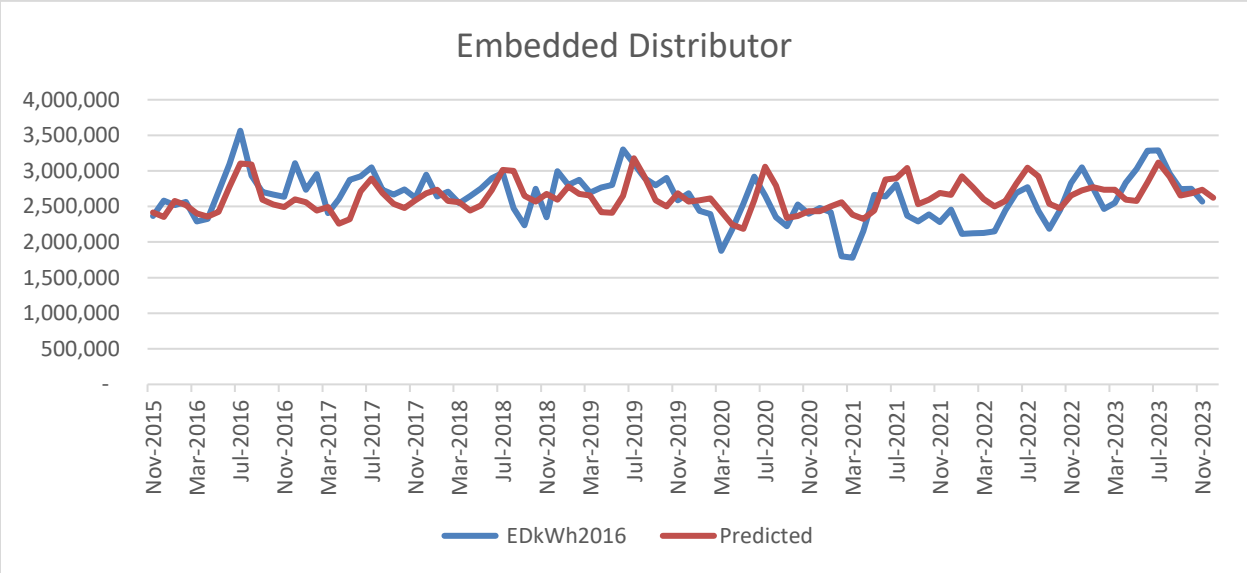

Figure 8 Embedded Distributor Predicted vs Actual observations

Annual estimates using actual weather are compared to actual values in the table below. Mean absolute percentage error (MAPE) for annual estimates for the period is 6.4%. The MAPE calculated monthly over the period is 7.9%.

	Embedded Distributor Consumption	Predicted	Absolute Error (%)
2014	38,058,829		
2015	38,655,618		
2016	32,586,842	31,460,057	3.5%
2017	33,420,007	30,654,663	8.3%
2018	31,923,241	32,062,078	0.4%
2019	34,526,385	32,025,427	7.2%
2020	29,188,687	30,074,723	3.0%
2021	28,075,683	31,518,034	12.3%
2022	28,792,570	32,560,969	13.1%
2023	34,284,228	32,990,285	3.8%
Total	**329,512,090**	**253,346,236**	**23.1%**

Mean Absolute Percentage Error (Annual)	6.4%
Mean Absolute Percentage Error (Monthly)	7.9%

Table 16 Embedded Distributor model error

3 WEATHER NORMALIZATION AND ECONOMIC FORECAST

It is not possible to accurately forecast weather for months or years in advance. Therefore, future weather expectations can be based only on what has happened in the past. Individual years may experience unusual spells of weather (unusually cold winter, unusually warm summer, etc.). However, over time, these unusual spells “average” out. While there may be trends over several years (e.g., warmer winters for example), using several years of data rather than one particular year filters out the extremes of any particular year. While there are several different approaches to determining an appropriate weather normal, EPL has adopted the most recent 10-year monthly degree day average as the definition of weather normal.

3.1 10-YEAR AVERAGE

The table below displays the most recent 10-year average of heating degree days and cooling degree days for a number of temperature thresholds based on temperatures reported by Environment Canada for Windsor A Climate, which is used as the weather station for EPL.

In a few instances in the 2014 to 2023 period, daily Windsor A Climate data was not available. If data was not available from the Windsor Climate weather station, data from the Windsor CS weather station was used.

	8°C		10°C		12°C		14°C		16°C		18°C		20°C	
	HDD	CDD	HDD	CDD	HDD	**CDD**	**HDD**	**CDD**	**HDD**	**CDD**	**HDD**	CDD	HDD	CDD
January	361	0	423	0	485	**0**	**547**	**0**	**609**	**0**	**671**	0	733	0
February	316	2	371	1	426	**0**	**483**	**0**	**539**	**0**	**596**	0	652	0
March	195	9	252	4	312	**1**	**373**	**0**	**434**	**0**	**496**	0	558	0
April	54	59	90	34	134	**18**	**184**	**9**	**239**	**3**	**296**	1	356	0
May	3	227	11	173	25	**125**	**47**	**85**	**78**	**53**	**117**	30	164	16
June	0	382	0	322	0	**262**	**0**	**203**	**3**	**145**	**11**	93	30	53
July	0	459	0	397	0	**335**	**0**	**273**	**0**	**211**	**1**	150	6	93
August	0	431	0	369	0	**307**	**0**	**245**	**1**	**184**	**3**	124	11	71
September	0	313	0	253	1	**194**	**6**	**139**	**18**	**91**	**39**	52	73	26
October	14	139	33	96	62	**63**	**100**	**38**	**144**	**20**	**195**	10	251	3
November	129	25	177	13	230	**6**	**286**	**2**	**345**	**1**	**404**	0	464	0
December	226	3	286	1	348	**0**	**410**	**0**	**472**	**0**	**534**	0	596	0

Table 17 - 10 Year Average HDD and CDD

HDD and CDD values used in this forecast are bolded in the table above..

3.2 ECONOMIC FORECAST

GDP and employment forecasts are based on the mean forecasts of four major Canadian banks TD, BMO, Scotiabank, RBC as of September March 2024. Average forecast rates are applied to the most recent GDP and Labour Force Survey monthly data available.

Report Date	TD **19-Dec-23**	BMO **08-Mar-24**	Scotia **06-Feb-24**	RBC **12-Dec-23**	Average
FTE (Employment growth % YoY)					
2023	2.5%	2.4%	2.4%	2.4%	2.43%
2024	0.3%	1.2%	1.5%	0.8%	0.95%
2025	1.1%	2.1%	1.7%	1.8%	1.68%
GDP (Real GDP % YoY)					
2021	1.1%	1.3%	1.3%	1.1%	1.20%
2022	0.3%	1.0%	0.9%	0.2%	0.60%
2023	1.5%	2.3%	2.1%	2.3%	2.05%

Table 18 Economic Forecasts

For example, the 2024 forecast FTE growth rate, 0.95%, is applied to the number of January 2023 FTEs to forecast the number of FTEs in January 2024. The January 2025 FTE forecast is then determined by applying 1.68%, the 2025 FTE forecast growth rate, to the January 2024 forecast.

4 CLASS SPECIFIC NORMALIZED FORECASTS

4.1 RESIDENTIAL

Incorporating the forecast economic variables, 10-year weather normal heating and cooling degree days, and calendar variables, the following weather corrected consumption and forecast values are calculated:

	Residential kWh					
Year	Actual	Cumulative Persisting CDM	Actual No CDM	Normalized No CDM	Cumulative Persisting CDM	Normalized
	A	B	C = A + B	D	E = B	F = D - E
2014	245,551,953	2,791,930	248,343,883	254,117,717	2,791,930	251,325,787
2015	244,757,238	4,020,537	248,777,775	251,844,275	4,020,537	247,823,738
2016	255,390,423	6,339,606	261,730,029	255,298,027	6,339,606	248,958,420
2017	240,232,071	11,183,453	251,415,524	256,459,163	11,183,453	245,275,711
2018	259,974,120	13,682,007	273,656,127	263,883,736	13,682,007	250,201,729
2019	252,809,094	14,436,310	267,245,404	268,253,886	14,436,310	253,817,576
2020	271,898,869	14,206,749	286,105,618	285,753,248	14,206,749	271,546,499
2021	277,378,582	13,975,132	291,353,714	285,160,668	13,975,132	271,185,537
2022	272,607,146	14,027,345	286,634,491	282,855,068	14,027,345	268,827,723
2023	259,000,634	14,161,672	273,162,305	283,901,209	14,161,672	269,739,537
2024				286,875,733	14,080,909	272,794,824
2025				289,246,553	13,876,356	275,370,197

Table 19 Actual vs Normalized Residential kWh

Additional loads, as described further in Section 6 below, to account for increased loads from electric vehicles and heat pumps are forecast and added to the weather normalized forecasts for 2024 and 2025. These loads are from emerging technologies so they wouldn't be reflected in a forecast based only on historic loads.

	Normalized Forecast	Additional Loads	Total kWh Forecast
2024	272,794,824	4,184,832	276,979,656
2025	275,370,197	10,569,331	285,939,528

Table 20 Additional Residential kWh Consumption

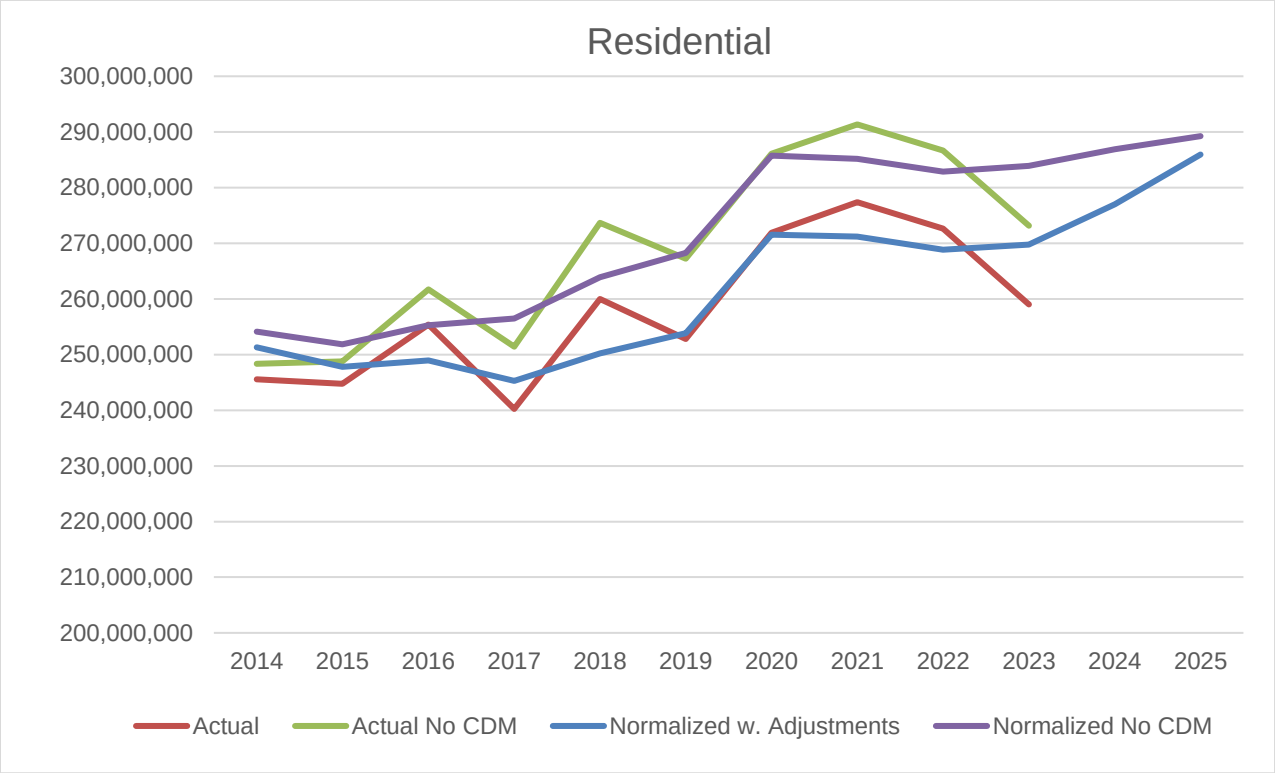

Figure 9 Actual vs Normalized Residential kWh

Note that the vertical intercept does not begin at 0 in any figure in this section. While Residential customer counts are not a component of the regression model, they are forecasted for the purpose of rate setting. The Geometric mean of the annual growth from 2014 to 2023 was used to forecast the growth rate from 2023 to 2025.

	Residential	Percent of
Year	Customers	Prior Year
2014	26,590	
2015	26,815	100.85%
2016	26,920	100.39%
2017	27,321	101.49%
2018	27,640	101.17%
2019	27,932	101.05%
2020	28,265	101.19%
2021	28,512	100.87%
2022	28,745	100.82%
2023	28,912	100.58%
2024	29,181.6	100.93%
2025	29,454.3	100.93%

Table 21 Forecasted Residential Customer Count

4.2 GS < 50

Incorporating the forecast economic variables, 10-yr weather normal heating and cooling degree days, and calendar variables, the following weather corrected consumption and forecast values are calculated:

	GS < 50 kWh					
Year	Actual	Cumulative Persisting CDM	Actual No CDM	Normalized No CDM	Cumulative Persisting CDM	Normalized
	A	B	C = A + B	D	E = B	F = D - E
2014	65,242,009	2,619,589	67,861,598	68,141,080	2,619,589	65,521,492
2015	65,329,578	6,650,379	71,979,957	72,174,254	6,650,379	65,523,875
2016	66,808,994	10,890,075	77,699,069	77,053,838	10,890,075	66,163,763
2017	65,115,315	12,101,008	77,216,323	77,894,793	12,101,008	65,793,785
2018	66,321,666	13,307,245	79,628,911	78,344,761	13,307,245	65,037,517
2019	65,058,987	13,653,732	78,712,719	78,753,034	13,653,732	65,099,302
2020	60,802,781	13,601,691	74,404,472	74,691,042	13,601,691	61,089,352
2021	62,043,606	13,632,263	75,675,869	75,158,022	13,632,263	61,525,759
2022	67,628,825	14,012,908	81,641,733	81,176,805	14,012,908	67,163,897
2023	63,293,408	14,365,508	77,658,916	79,091,938	14,365,508	64,726,429
2024				81,659,851	13,227,924	68,431,927
2025				82,793,710	12,219,319	70,574,391

Table 22 Actual vs Normalized GS < 50 kWh

Additional loads, as described further in Section 6 below, to account for increased loads from electric vehicles and heat pumps are forecast and added to the weather normalized forecasts for 2024 and 2025. These loads are from emerging technologies so they wouldn't be reflected in a forecast based only on historic loads.

	Normalized Forecast	Additional Loads	Total kWh Forecast
2024	68,431,927	1,052,792	69,484,720
2025	70,574,391	2,732,775	73,307,166

Table 23 Additional GS<50 kWh Consumption

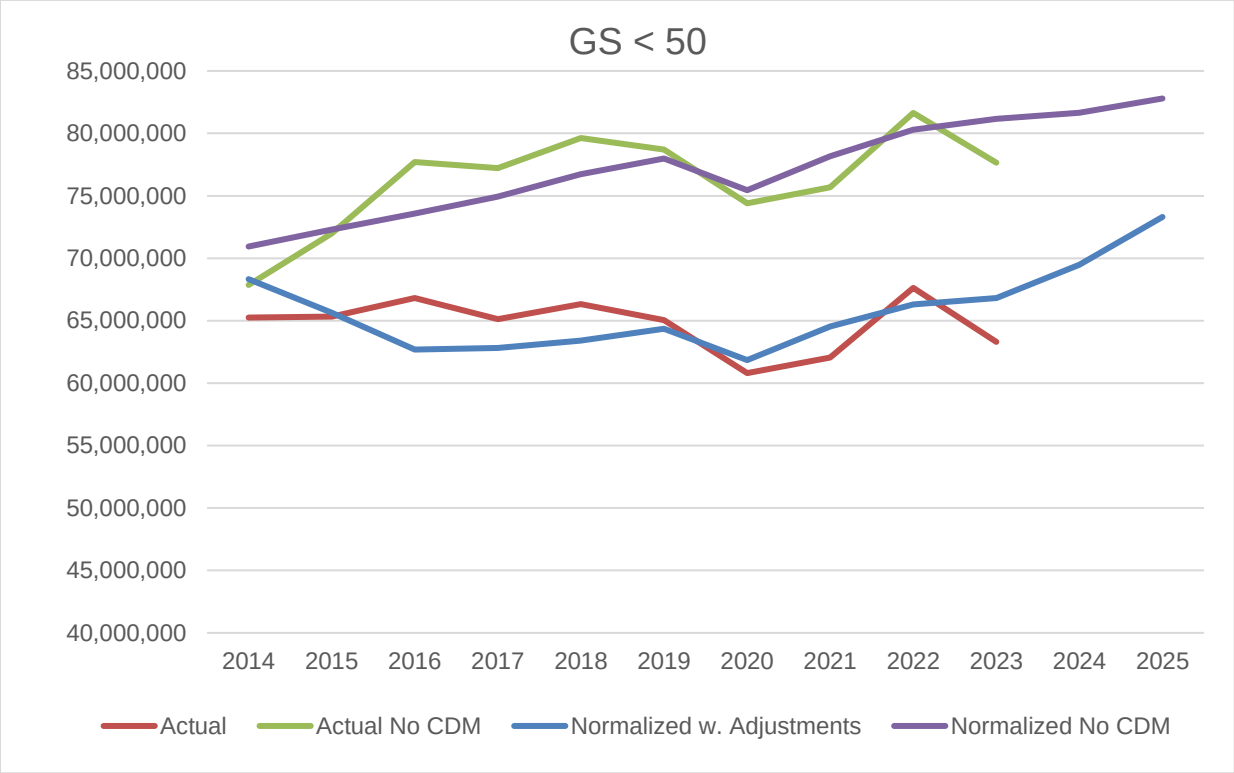

Figure 10 Actual vs Normalized GS<50 kWh

While GS < 50 customer counts are not a component of the regression model, they are forecasted for the purpose of rate setting. The Geometric mean of the annual growth from 2014 to 2023 was used to forecast the growth rate from 2023 to 2025.

The following table includes the customer Actual / Forecast customer count on this basis:

	GS < 50	
Year	Customers	Percent of Prior Year
2014	1,910	
2015	1,936	101.36%
2016	1,934	99.89%
2017	1,966	101.66%
2018	1,979	100.67%
2019	1,996	100.88%
2020	2,018	101.08%
2021	2,040	101.08%
2022	2,065	101.25%
2023	2,062	99.86%
2024	2,079.9	100.86%
2025	2,097.8	100.86%

Table 24 Forecasted GS<50 Customer Count

4.3 GS > 50

Incorporating the 10-yr weather normal heating and cooling degree days, and calendar variables, the following weather corrected consumption and forecast values are calculated:

	GS < 50 kWh					
Year	Actual	Cumulative Persisting CDM	Actual No CDM	Normalized No CDM	Cumulative Persisting CDM	Normalized
	A	B	C = A + B	D	E = B	F = D - E
2014	167,236,927	2,877,072	170,113,999	170,843,649	2,877,072	167,966,577
2015	171,977,957	7,268,299	179,246,256	179,448,112	7,268,299	172,179,813
2016	187,031,606	11,671,356	198,702,962	197,274,518	11,671,356	185,603,162
2017	166,511,229	12,992,238	179,503,467	180,781,056	12,992,238	167,788,818
2018	171,089,785	14,215,346	185,305,131	182,576,695	14,215,346	168,361,349
2019	180,918,659	14,481,712	195,400,371	195,648,077	14,481,712	181,166,364
2020	171,481,742	14,426,621	185,908,363	186,834,010	14,426,621	172,407,390
2021	178,461,520	14,781,464	193,242,984	192,007,840	14,781,464	177,226,377
2022	183,800,048	15,480,347	199,280,395	198,254,125	15,480,347	182,773,778
2023	183,420,703	17,991,525	201,412,228	204,448,073	17,991,525	186,456,547
2024				203,702,781	16,934,709	186,768,072
2025				207,132,515	15,480,380	191,652,135

Table 25 Actual vs Normalized GS>50 kWh

Additional loads, as described further in Section 6 below, to account for known customer expansions, increased loads from electric vehicles, and heat pumps are forecast and added to the weather normalized forecasts for 2024 and 2025. These loads are from emerging technologies so they wouldn't be reflected in a forecast based only on historic loads.

	Normalized Forecast	Additional Loads	Total kWh Forecast
2024	186,768,072	3,542,341	190,310,413
2025	191,652,135	17,557,806	209,209,941

Table 26 Additional GS>50 kWh Consumption

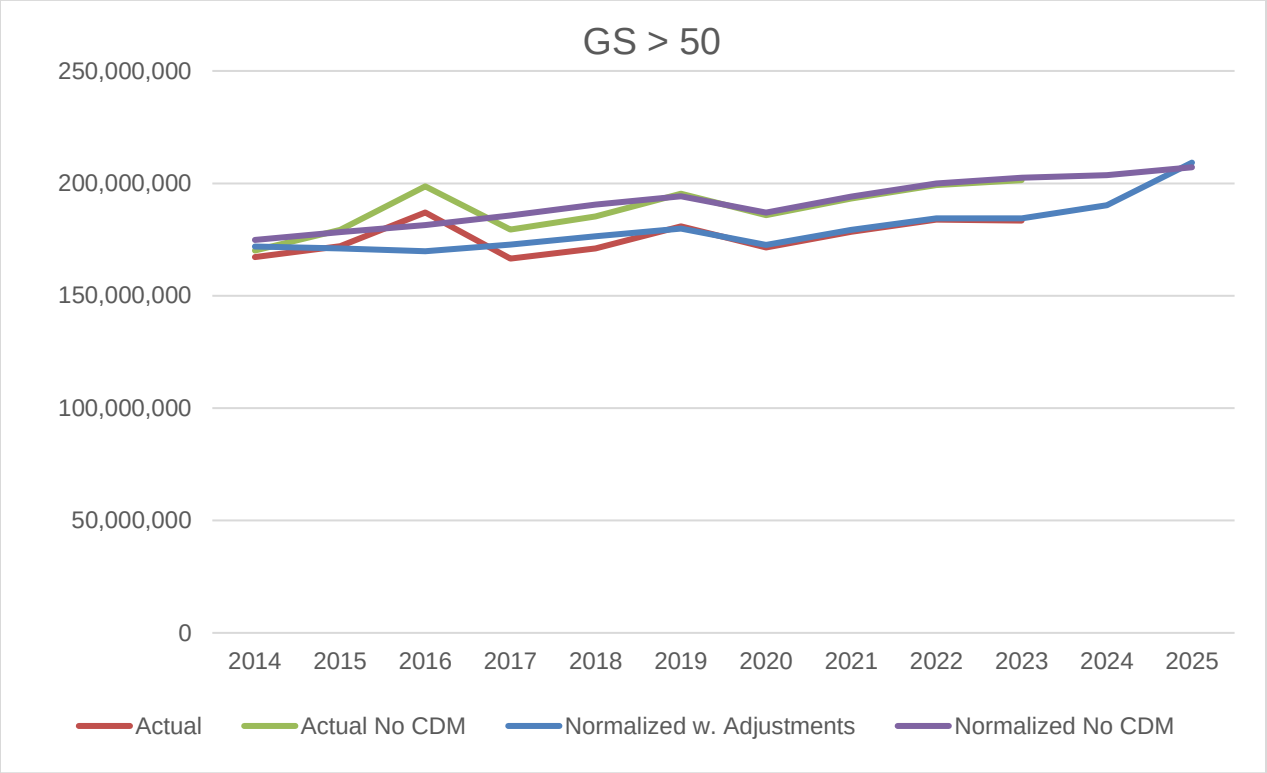

Figure 11 Actual vs Normalized GS>50 kWh

The Geometric mean of the annual growth from 2014 to 2023 was used to forecast the customer count growth rate from 2023 to 2025.

The following table includes the customer Actual / Forecast customer count on this basis:

	GS > 50	Percent of
Year	Customers	Prior Year
2014	212	
2015	212	99.84%
2016	255	120.00%
2017	250	98.23%
2018	249	99.70%
2019	262	104.91%
2020	256	98.02%
2021	234	91.38%
2022	210	89.68%
2023	230	109.64%
2024	232.4	100.90%
2025	234.5	100.90%

Table 27 Forecasted GS>50 Customer Count

In order to normalize and forecast class kW for those classes that bill based on kW (demand) billing determinants, the relationship between billed kW and kWh is used. The ratio is calculated as the 5-year average kW/kWh ratio from 2019-2023. A 10-year average was considered, however, the kW/kWh ratio changed materially from the 2014-2016 period to the 2019-2023 period. From 2014 to 2023, class consumption increased by 10% and billed demands increased by 42%. Over the shorter 5-year time period, consumption increased by 1% and billed demands declined by 4%. This narrower divergence in the 5-year time frame is used because it better reflects recent ratios. Additionally, the 10-year average would produce a ratio that is lower than any year since 2016.

		GS > 50	
	kWh	kW	Ratio
	A	B	C = B / A
2014	167,236,927	400,144	0.002393
2015	171,977,957	463,529	0.002695
2016	187,031,606	476,120	0.002546
2017	166,511,229	499,500	0.003000
2018	171,089,785	536,823	0.003138
2019	180,918,659	592,797	0.003277
2020	171,481,742	580,474	0.003385
2021	178,461,520	574,683	0.003220
2022	183,800,048	592,472	0.003223
2023	183,420,703	566,315	0.003088

	kWh Normalized E	kW Normalized F = E * G	Average G	Additional Load H	Total I = E + H
2022	186,768,072	604,861	**0.003239**	24,263	629,123
2023	191,652,135	620,678	**0.003239**	115,392	736,070

Table 28 Forecasted GS>50 kW

Additional billed demand loads are calculated separately as described in Section 6.

4.4 EMBEDDED DISTRIBUTOR

Incorporating the forecast economic variables, 10-yr weather normal cooling degree days, and calendar variables, the following weather corrected consumption and forecast values are calculated:

Embedded Distributor kWh

Year	Actual A	Normalized B
2014	38,058,829	38,157,206
2015	38,655,618	38,755,215
2016	32,586,842	32,297,160
2017	33,420,007	33,791,890
2018	31,923,241	31,265,051
2019	34,526,385	34,523,313
2020	29,188,687	29,289,377
2021	28,075,683	27,854,088
2022	28,792,570	28,546,691
2023	34,284,228	35,032,100
2024		33,920,392
2025		34,244,754

Table 29 Actual vs Normalized Embedded Distributor

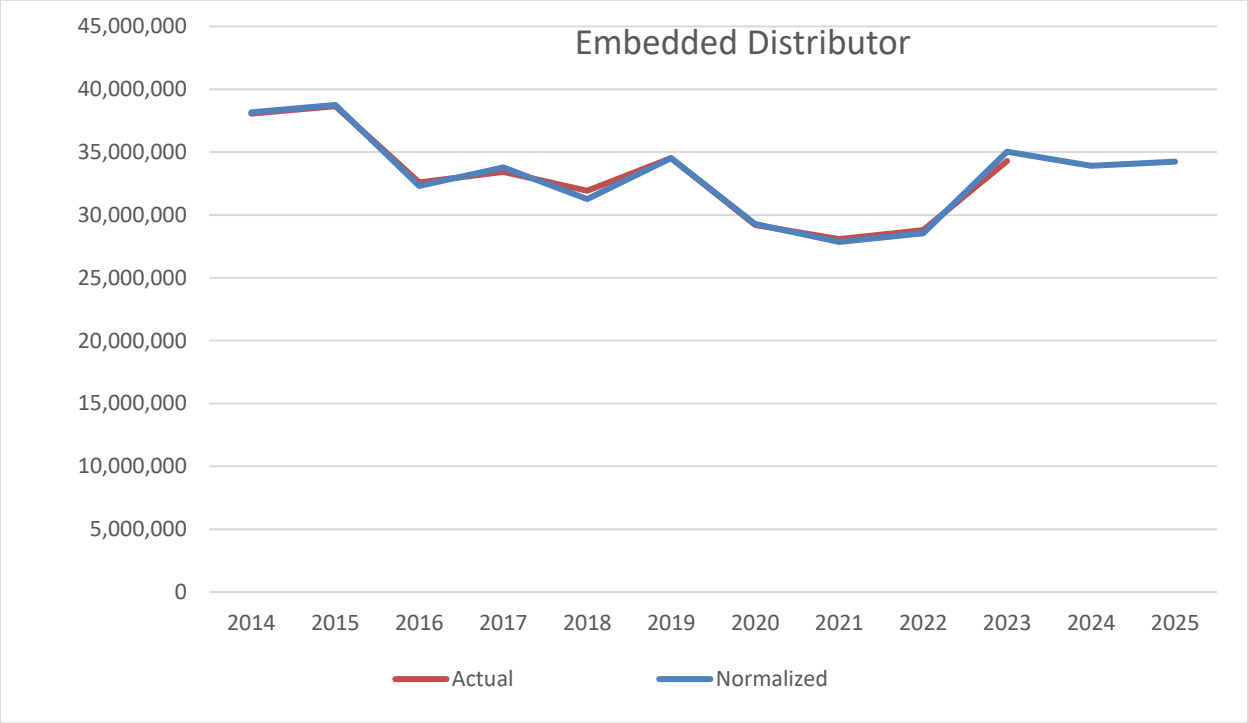

Figure 12 Actual vs Normalized Embedded Distributor

The class had six customer accounts in 2014 and most of 2015, followed by some fluctuations in 2016 to 2018 until it reached 4 customers in 2019. There have been 4 customers in the class from 2019 to 2023 so EPL expects the count to remain at 4 through to 2025..

The following table includes the customer Actual / Forecast customer count on this basis:

Year	Embedded Distributor Customers	Percent of Prior Year
2014	6.0	
2015	5.7	94.44%
2016	3.0	52.94%
2017	4.1	136.11%
2018	4.8	116.33%
2019	4.0	84.21%
2020	4.0	100.00%
2021	4.0	100.00%
2022	4.0	100.00%
2023	4.0	100.00%
2024	4.0	95.59%
2025	4.0	95.59%

Table 30 Forecasted Embedded Distributor Customer Count

In order to normalize and forecast class kW for those classes that bill based on kW (demand) billing determinants, the relationship between billed kW and kWh is used. The kW to kWh ratio has fluctuated significantly over the last ten years. The ratios over the 2014-2023 period are provided below.

	Embedded Distributor kWh A	kW B	Ratio C = B / A
2014	38,058,829	84,453	0.002219
2015	38,655,618	106,797	0.002763
2016	32,586,842	87,829	0.002695
2017	33,420,007	87,518	0.002619
2018	31,923,241	96,861	0.003034
2019	34,526,385	94,142	0.002727
2020	29,188,687	92,507	0.003169
2021	28,075,683	89,242	0.003179
2022	28,792,570	83,614	0.002904
2023	34,284,228	90,976	0.002654

	kWh Normalized E	kW Normalized F = E * G	Average G
2024	33,920,392	90,011	**0.002654**
2025	34,244,754	90,871	**0.002654**

Table 31 Forecasted Embedded Distributor

The ratio in 2023 has been used as the forecast ratio for 2024 and 2025.

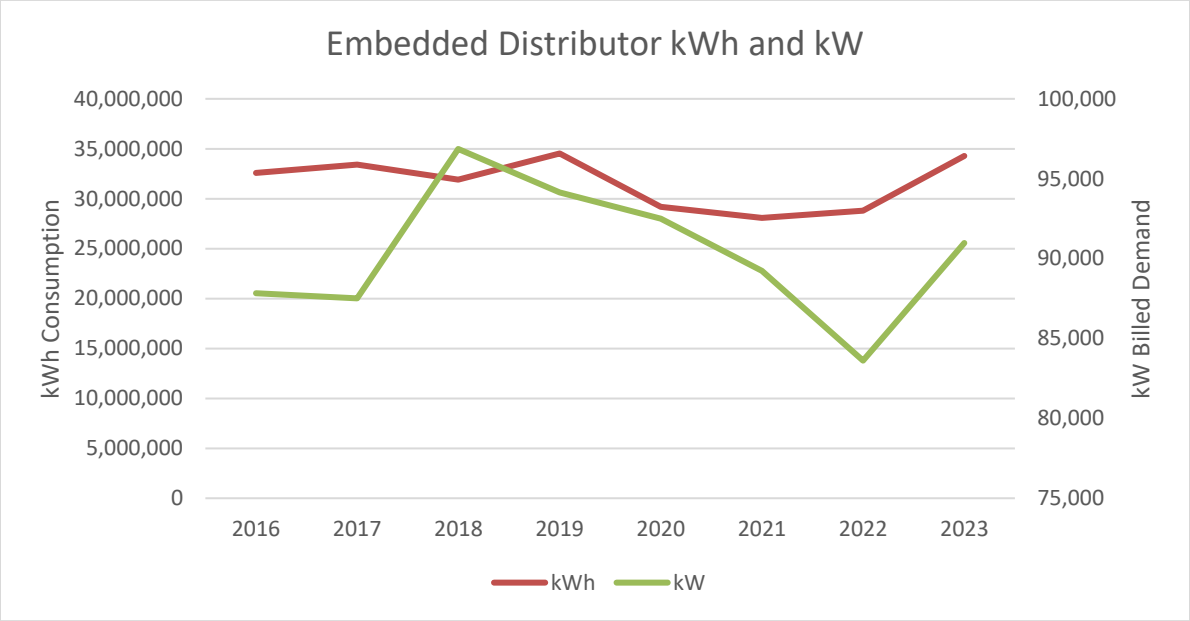

Figure 13 Embedded Distributor kWh and kW

5 STREET LIGHT, SENTINEL LIGHT, AND USL FORECAST

The Street Lighting, Sentinel Light, and Unmetered Scattered Load classes are non-weather sensitive classes. Connection counts are forecasted on the geometric mean growth rate from 2014 to 2023 for the Street Lighting class and the growth rate from 2019 to 2023 for the Sentinel Lighting and USL classes. Energy volumes for these classes are forecasted on the basis of average energy per device.

5.1 STREET LIGHT

The table below summarizes the historic and forecast annual energy consumption for the Street Light class. EPL underwent a gradual LED conversion from 2015 to 2021, which saw a 62% reduction in consumption per device. The 2023 average consumption per device is used as the average consumption per device in 2024 and 202.

		Streetlight kWh		
Year	Actual	Devices	Average / Device	Normalized
	A	B	C = A / B	D = C * B
2014	6,286,758	2,713	2,317	6,286,758
2015	6,227,064	2,701	2,306	6,227,064
2016	4,268,689	2,720	1,569	4,268,689
2017	2,875,901	2,753	1,045	2,875,901
2018	2,887,551	2,761	1,046	2,887,551
2019	2,576,355	2,770	930	2,576,355

2020	2,455,697	2,777	884	2,455,697
2021	2,444,025	2,785	878	2,444,025
2022	2,406,027	2,793	861	2,406,027
2023	2,415,233	2,807	860	2,415,233
2024		2,818	860	2,424,399
2025		2,828	860	2,433,601

Table 32 Street Light Consumption Forecast

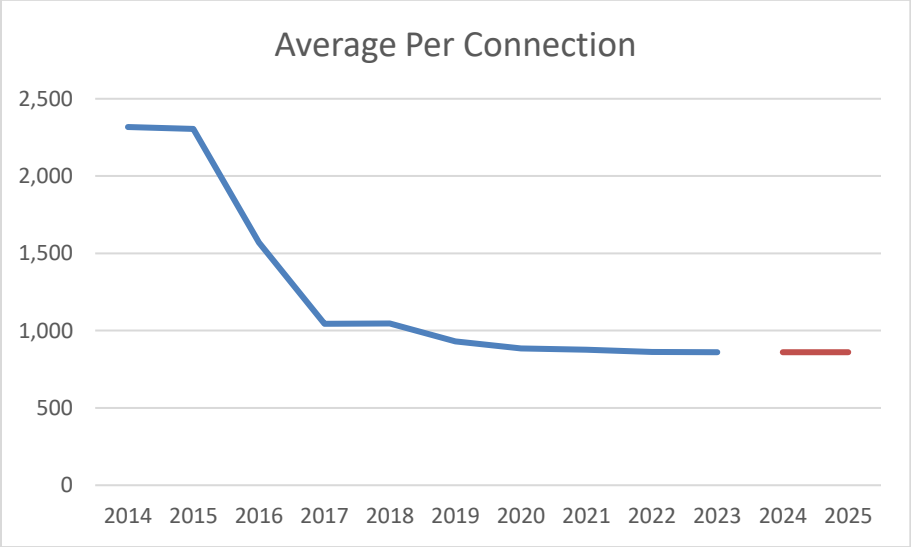

Figure 14 Street Light kWh per Luminaire Device

This declining consumption is somewhat offset by an increasing device count, as reflected in column D of Table 32 and detailed in the following table. The Geometric mean of the annual growth from 2014 to 2023 was used to forecast the growth rate from 2023 to 2025.

Street Light Year	Devices	Percent of Prior Year
2014	2,713	
2015	2,701	99.55%
2016	2,720	100.71%
2017	2,753	101.23%
2018	2,761	100.27%
2019	2,770	100.33%
2020	2,777	100.26%
2021	2,785	100.26%
2022	2,793	100.31%
2023	2,807	100.49%
2024	2,817.6	100.38%
2025	2,828.3	100.38%

Table 33 Forecasted Street Light Device Count

The 5-year average of the ratio from 2019 to 2023 is applied to normalized consumption to forecast kW demand.

	Street Lights		
	kWh	kW	Ratio
	A	B	C = B / A
2014	6,286,758	15,873	0.002525
2015	6,227,064	18,022	0.002894
2016	4,268,689	13,492	0.003161
2017	2,875,901	8,732	0.003036
2018	2,887,551	8,746	0.003029
2019	2,576,355	7,846	0.003045
2020	2,455,697	7,413	0.003019
2021	2,444,025	7,398	0.003027
2022	2,406,027	7,289	0.003029
2023	2,415,233	7,310	0.003027

	kWh Normalized	kW Normalized	Average
	E	F = E * G	G
2024	2,424,399	7,345	**0.003029**
2025	2,433,601	7,372	**0.003029**

Table 34 Forecasted Street Light kW

5.2 SENTINEL LIGHTING

The table below summarizes the historic and forecast annual energy consumption for the Sentinel Lighting class. Consumption per Sentinel Lighting device declined in the 2014 to 2017 period, though not to the same extent as Street Lights. The 2023 average consumption per device is used as the average consumption per device in 2024 and 2025.

	Sentinel Lighting kWh			
Year	Actual	Devices	Average / Device	Normalized
	A	B	C = A / B	D = C * B
2014	350,518	172	2,034	350,518
2015	341,134	174	1,961	341,134
2016	335,758	181	1,855	335,758
2017	304,470	253	1,201	304,470
2018	293,755	243	1,211	293,755
2019	285,985	235	1,215	285,985
2020	281,018	228	1,232	281,018
2021	278,297	228	1,221	278,297
2022	271,670	227	1,199	271,670
2023	269,986	222	1,215	269,986
2024		219	1,215	266,130
2025		216	1,215	262,328

Table 35 Sentinel Lighting Consumption Forecast

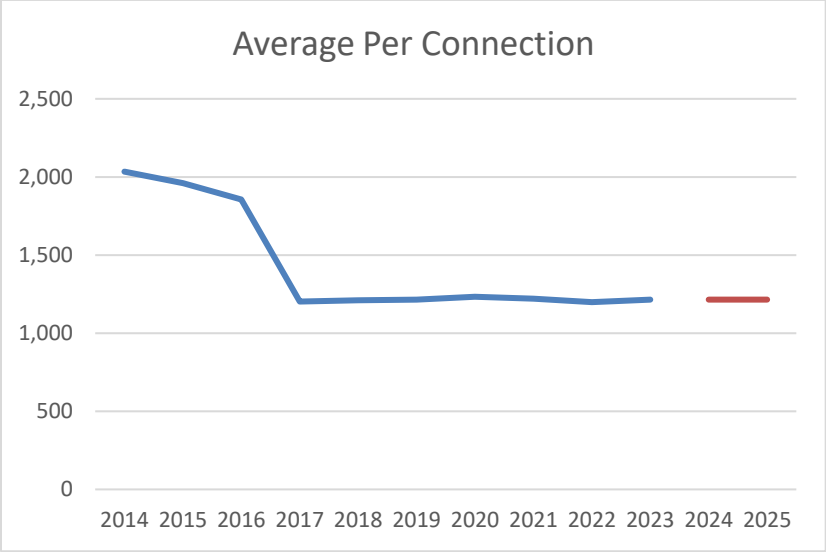

Figure 15 Sentinel Lighting kWh per Device

The Geometric mean of the annual growth from 2019 to 2023 was used to forecast the growth rate from 2023 to 2025.

Sentinel Lighting Year	Devices	Percent of Prior Year
2014	172	
2015	174	100.97%
2016	181	104.02%
2017	253	140.01%
2018	243	95.73%
2019	235	97.05%
2020	228	96.88%
2021	228	99.96%
2022	227	99.42%
2023	222	98.05%
2024	219.1	98.57%
2025	215.9	98.57%

Table 36 Forecasted Sentinel Lighting Device Count

In order to normalize and forecast class kW for those classes that bill based on kW (demand) billing determinants, the relationship between billed kW and kWh is used. The 5-year average kW/kWh ratio from 2019-2023 was used because the ratio has changed

over 10 years, so a shorter time frame was used. The ratio increased from 0.002499 in 2014 to 0.002727 in 2023 and the 5-year average is more aligned with recent ratios.

	Sentinel Lightings		
	kWh	kW	Ratio
	A	B	C = B / A
2014	350,518	876	0.002499
2015	341,134	878	0.002574
2016	335,758	868	0.002585
2017	304,470	852	0.002798
2018	293,755	815	0.002774
2019	285,985	781	0.002731
2020	281,018	767	0.002729
2021	278,297	759	0.002727
2022	271,670	744	0.002739
2023	269,986	736	0.002727

	kWh Normalized	kW Normalized	Average
	E	F = E * G	G
2024	266,130	727	**0.002731**
2025	262,328	716	**0.002731**

Table 37 Forecasted Sentinel Lighting kW

5.3 USL

The following table summarizes historic and forecast annual energy consumption for EPL's USL class. Consumption in 2024 and 2025 has been forecasted based on 2023 consumption per connection and 2023 connection counts.

		USL		
Year	Actual	Conn.	Average / Connection	Normal Forecast
	A	B	C = A / B	D = C * B
2014	1,555,546	140	11,124	1,555,546
2015	1,558,152	141	11,051	1,558,152
2016	1,554,368	139	11,176	1,554,368
2017	1,549,260	132	11,737	1,549,260
2018	1,547,236	131	11,803	1,547,236
2019	1,541,978	130	11,900	1,541,978
2020	1,442,699	126	11,465	1,442,699
2021	1,408,704	125	11,270	1,408,704
2022	1,408,704	125	11,270	1,408,704
2023	1,408,699	125	11,270	1,408,699
2024		124	11,270	1,396,074
2025		123	11,270	1,383,562

Table 38 USL Consumption Forecast

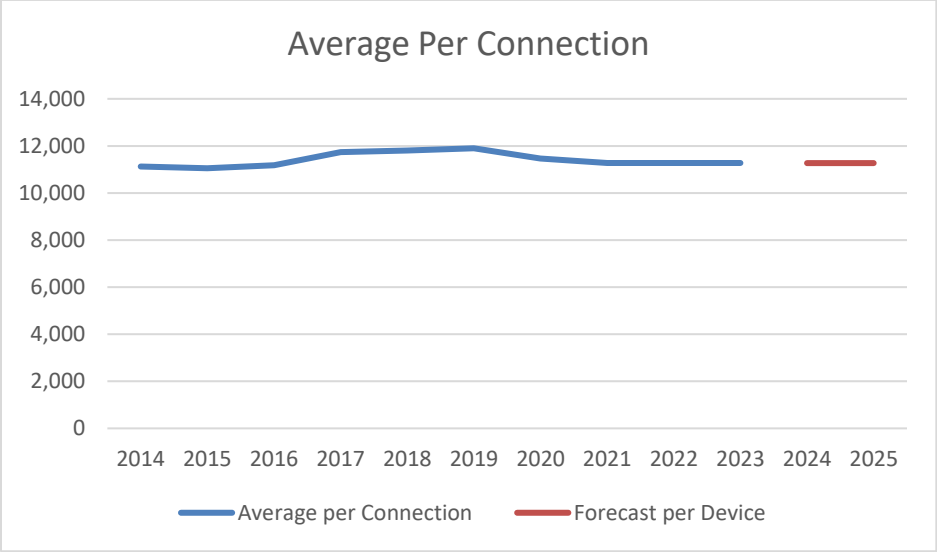

Figure 16 USL kWh per Device

The number of USL devices had decreased slightly over that past 10 years and this trend is forecast to continue to 2025

USL Year	Devices	Percent of Prior Year
2014	140	
2015	141	100.83%
2016	139	98.64%
2017	132	94.91%
2018	131	99.31%
2019	130	98.86%
2020	126	97.11%
2021	125	99.34%
2022	125	100.00%
2023	125	100.00%
2024	123.9	99.10%
2025	122.8	99.10%

Table 39 Forecasted USL Devices

6 ADDITIONAL LOADS

EPL's loads are expected to increase above what would be forecast using only weather-normalized historic averages and trends from increased electrification and known customer expansions. These loads are estimated using a bottom-up approach in which

the specific sources of incremental loads are forecast separately and layered onto the top-down forecast that is based on historic loads.

6.1 ELECTRIC VEHICLES

Electric vehicle consumption is forecast based on Canada's zero-emission vehicle sales target to reach 20% by 2026, estimated consumption per type of EV, EV statistics from Statistics Canada, and population data from the 2016 and 2021 Canadian Census. The data from Statistics Canada includes the total number of EVs sold in Amherstburg, LaSalle, Leamington, and Tecumseh, and the number of EVs sold in Ontario by type of vehicle.

Statistics Canada provides data for the total number of zero-emission vehicles by municipality, but this data does not provide a breakdown between type of vehicle at the municipal level. This data by type of vehicle is available at the provincial level so it is assumed that the number of the number of each type of EV as a share of total EVs in Ontario is the same as the share in Essex's service area.

The total number of EVs in Essex and the number of EVs in Ontario by type are provided in the table below.

	2017	2018	2019	2020	2021	2022	2023	
Essex New EVs	52	69	36	52	110	211	276	A
ON New EVs	8,180	16,758	9,762	10,515	19,726	38,655	49,803	B
Essex % of ON EVs	0.64%	0.41%	0.37%	0.49%	0.56%	0.55%	0.55%	C = A / B
EVs by Type in Ontario								
Passenger EVs	6,191	12,828	7,124	5,699	8,035	13,160	10,992	D
Multi-Purp. EVs	1,467	3,055	2,546	4,681	11,410	23,927	35,877	E
Vans EVs	522	875	92	135	281	695	1,126	F
Pickup Truck EVs	-	-	-	-	-	873	1,808	G
EV Types as % of Total EVs								
Passenger EVs	75.7%	76.5%	73.0%	54.2%	40.7%	34.0%	22.1%	H = D / B
Multi-Purp. EVs	17.9%	18.2%	26.1%	44.5%	57.8%	61.9%	72.0%	I = E / B
Vans EVs	6.4%	5.2%	0.9%	1.3%	1.4%	1.8%	2.3%	J = F / B
Pickup Truck EVs	0.0%	0.0%	0.0%	0.0%	0.0%	2.3%	3.6%	K = G / B

Table 40 Ontario and Essex EV Statistics

These values are used to estimate the number of EVs by type in Essex's service territory based on the actual total number of EVs. Are Passenger EVs and Multi-Purpose Vehicle EVs, which are SUVs and crossovers, are combined. Those vehicle types are assumed to have the same annual consumption. The share of Passenger and Multi-Purpose Vehicles have each changed significantly over the past seven years, but jointly the share has been reasonably consistent over time.

	2017	2018	2019	2020	2021	2022	2023	
New Vehicles in Essex								
Total (Actual)	52	69	36	52	110	211	276	L = A
Passenger & Multi-Purpose EVs	49	65	36	51	108	202	260	M = L * (H + I)
Van EVs	3	4	0	1	2	4	6	N = L * J
Pickup Truck EVs	-	-	-	-	-	5	10	O = L * K

Table 41 Estimate of Essex EVs by Type

The total number of EVs in Essex in the bridge and test years is forecast based on the number of vehicles sold in Ontario, the share of Ontario EVs sold in Essex, and the target number of EVs sold in Canada. The most recent actual year is included as a reference and 2026 is included to show the trajectory to 2026, which is the next year with a specific EV sales target.

	2023	**2024**	**2025**	***2026***	
All Vehicles in Ontario	*677,031*	*699,326*	*699,326*	*699,326*	P
New EV Target	*7.4%*	11.6%	15.8%	*20.0%*	Q
Essex % of ON EVs	*0.55%*	0.55%	0.66%	*0.77%*	R
Total New Essex EVs	***276***	**621**	**848**	***1,074***	S = P * Q * R
Passenger & Multi-Purp.	*260*	585	798	*1,011*	T = S * (H + I)
Van	*6*	*14*	*19*	*24*	U = S * J
Pickup Truck	*10*	*23*	*31*	*39*	V = S * K

Table 42 Forecast of EVs Essex EVs by Type 2023-2026

Table 43 provides a summary of the assumptions used to forecast EV sales in Essex.

Metric	**Basis of 2024/2025 Forecast**
All Vehicles in Ontario	Average 2017-2023
New EV Target	Trajectory to 2026 Target
Essex % of ON EVs	2024 equal to 2022/2023 share 2025 midpoint between 2024 and 2025 2026 Essex share of Ontario population
Total New Essex EVs	Total vehicles times share of EVs times Essex share of EVs
Passenger & Multi-Purp.	Total Essex EVs times 2023 share of vehicle type
Van	Total Essex EVs times 2023 share of vehicle type
Pickup Truck	Total Essex EVs times 2023 share of vehicle type

Table 43 Basis of Forecast Elements

The total number of total Ontario vehicle sales as fluctuated in recent years, primarily due to COVID-19 and associated supply chain issues. The number of vehicles sold in 2024 and 2025 is assumed to be the average of the number of vehicles sold from 2017 to 2023. There are no specific targets for 2024 and 2025 so EV sales as a share of total vehicle sales targets are equal annual increases (4.2%/year) from the actual 7.4% to the 20% 2026 target. The share of total Ontario EVs sold in Essex is first based on the actual share

of 0.55% in 2022 and 2023 persisting to 2024. The forecast share of EVs in Essex beginning in 2026 is assumed to be its share of the total Ontario population, as per 2016 and 2021 censuses (0.77%). The share in 2025 is forecast to be the midpoint the 2024 and 2025 forecast (0.66%). The total number of EVs sold in Essex in each year is calculated as the total number of vehicles sold in Ontario multiplied by the target share of EVs sold multiplied by Essex's share of total EVs. The number of EVs in Essex by type is based on the Ontario proportion of EVs by type from Table 40.

Calculations for the average consumption per type of vehicle is provided in Table 44. The average distance is based on the 20,000km figure used by NRCan in its Fuel Consumption Guides.[7] The average efficiency per type of vehicle is based on a review of efficiency ratings from NRCan's Fuel Consumption Guides and Plug n' Drive's summary of EVs available in Canada.

	Avg. Distance	Avg. Efficiency	Total Consumption per Vehicle
	km	kWh/100 km	kWh
Passenger	20,000	20	4,000
Multi-purpose vehicles	20,000	20	4,000
Van	20,000	25	5,000
Pickup Truck	20,000	30	6,000

Table 44 Consumption by EV Type

Cumulative and incremental kWh from EVs are calculated based on the number of EVs multiplied by the average consumption per vehicle. A half-year adjustment is included for new vehicles.

[7] https://natural-resources.canada.ca/sites/nrcan/files/files/pdf/2024_Fuel_Consumption_Guide.pdf
Please note that Statistics Canada no longer tracks these figures.

	2023	2024	2025	2026	
Pass. & MP EVs	260	585	798	1,011	A
Cumulative EVs	772	1,356	2,154	3,165	B
Cumulative kWh	2,567,265	4,256,252	7,021,257	10,638,249	$C = (B^{t-1} + A/2) * 4,000$
Incremental kWh		1,688,987	2,765,006	3,616,991	$D = C - C^{t-1}$
Van EVs	6	14	19	24	E
Cumulative EVs	19.5	33.6	52.7	77.0	F
Cumulative kWh	82,043	132,765	215,799	324,419	$G = (F^{t-1} + E/2) * 5,000$
Incremental kWh		50,721	83,035	108,620	$H = G - G^{t-1}$
Pickup Truck EVs	10	23	31	39	I
Cumulative EVs	15	37	68	107	J
Cumulative kWh	58,651	156,381	316,374	525,665	$K = (J^{t-1} + I/2) * 6,000$
Incremental kWh		97,731	159,993	209,291	$L = K - K^{t-1}$

Table 45 Forecast EVs and kWh Consumption by EV Type

The allocation of incremental consumption is estimated based on judgement as Essex does not have these details by rate class. The allocations and allocated incremental consumption by EV type to each class is provided in Table 46.

	Allocations			2024 kWh			2025 kWh		
	Pass/ Multi	Van	Pick-up Truck	Pass/ Multi	Van	Pick-up Truck	Pass/ Multi	Van	Pick-up Truck
Res.	70%	20%	33%	1,182,291	10,144	32,577	2,531,894	21,724	69,764
GS<50	15%	50%	33%	253,348	25,361	32,577	542,549	54,310	69,764
GS>50	15%	30%	33%	253,348	15,216	32,577	542,549	32,586	69,764
Total	**100%**	**100%**	**100%**	**1,688,987**	**50,721**	**97,731**	**3,616,991**	**108,620**	**209,291**

Table 46 Allocations to Rate Classes

Finally, Table 47 provides a summary of EV consumption and demand by rate class. Incremental 2024 consumption is added to class loads in the 2024 bridge year and 2025 incremental loads, plus twice the 2024 incremental load (to account for the half-year rule) is added to class loads in the 2025 test year. Incremental billed demands are forecast using an estimated 20% load factor.

Rate Class	2024 Incremental kWh	2025 Incremental kWh	2025 Incremental + 2024 Full kWh
Residential	1,225,012	2,005,442	4,455,466
GS<50	311,285	509,599	1,132,170
GS>50	301,141	492,992	1,095,275
Total	**1,837,439**	**3,008,033**	**6,682,910**
	2024 Incremental kW	**2025 Incremental kW**	**2025 Incremental + 2024 Full kW**
GS>50[8]	2,063	3,377	7,502

Table 47 EV Forecast Summary

6.2 ELECTRIC HEATING

The forecast of additional loads from electric heating are based on assumptions of heating loads of new customers and customer conversions for the Residential and GS<50 kW class and known conversions for the GS>50 kW class.

6.2.1 RESIDENTIAL AND GENERAL SERVICE < 50 KW

Average kWh per Residential and General Service customer are calculated using the consumption of average Enbridge customers multiplied by m^3/kWh conversion factors as per Natural Resources Canada.

	Residential	GS<50		
Consumption per Year	1,788	6,955	m^3/year	Typical Enbridge Customer
Convert m^3 to GJ	0.0343	0.0343	GJ/m^3	From NRCan
Convert GJ to kWh	277	277	kWh/GJ	From NRCan
Convert m^3 to kWh	9.5011	9.5011	kWh/m^3	GJ/m^3 times kWh/m^3
kWh per Customer	**16,988**	**66,080**	kWh/Customer	Avg. consumption per year times kWh/m^3

Table 48 Heating Consumption per Customer

Residential and GS<50 kW heating loads are forecast for both existing connections and new customers. It is assumed that 0.5% of existing customers will convert from natural gas to electricity heating each year and that 15% of new customers will have electric heating. Annual forecast heating loads for the Residential and GS<50 kW class are provided in Table 49 and Table 50, respectively.

[8] kW demand = [(kWh consumption / 20% load factor) / 8,760 hours] times 12 months

Residential	2022	2023	2024	2025
Customer Count	28,745	28,912	29,182	29,454
Increase in customers/year	233	166	270	273
Conversions of Existing Connections %	0.5%	0.5%	0.5%	0.5%
New Connections with Electric Heating %	15%	15%	15%	15%
Existing Connections #	143	144	145	146
New Connections #	35	25	41	41
Total Connections	178	169	185	187
kWh/Customer	16,988	16,988	16,988	16,988
Total kWh	**3,016,589**	**2,865,049**	**3,144,068**	**3,173,443**

Table 49 Residential Heating Summary

GS < 50 kW	2022	2023	2024	2025
Customer Count	2,065	2,062	2,080	2,098
Increase in customers/year	26	(3)	18	18
Conversions of Existing Connections %	0.50%	0.50%	0.50%	0.50%
New Connections with Electric Heating %	15%	15%	15%	15%
Existing Connections #	10	10	10	10
New Connections #	4	-	3	3
Total Connections	14	10	13	13
kWh/Customer	16,988	66,080	66,080	66,080
Total kWh	**238,221**	**682,305**	**856,604**	**863,947**

Table 50 GS<50 Heating Summary

Rather than apply a half-year adjustment, incremental annual loads are adjusted by relative HDD in each season. This seasonal calculation is detailed below.

Heating Profile			
Month	**HDD**	**HDD %**	**Seasonal %**
January	609.0	21.1%	66.03%
February	539.1	18.7%	
March	434.5	15.1%	
April	238.6	8.3%	
May	77.7	2.7%	
June	2.9	0.1%	
July	0.0	0.0%	
August	0.5	0.0%	33.97%
September	17.6	0.6%	
October	143.8	5.0%	
November	344.6	12.0%	
December	471.8	16.4%	
Total	**2,880.0**	**100.0%**	**100%**

Table 51 Seasonal Heating Calculation

Consumption from August to December is added in the first year and consumption from January to July is added in the following year. The total Residential heating consumption in 2024, for example, is 66% of 2023 consumption plus 34% of 2024 consumption.

	2023	2024	2025	2026
Residential kWh	2,879,163	3,167,012	3,196,602	
January to July		1,901,233	2,091,312	2,110,851
August to December	977,930	1,075,700	1,085,751	
Seasonally Adj. kWh		**2,976,933**	**3,177,063**	
GS < 50 kWh	681,369	804,033	810,926	
January to July		449,937	530,937	535,489
August to December	231,432	273,096	275,437	
Seasonally Adj. kWh		**723,033**	**806,374**	

Table 52 Seasonally Adjusted kWh

Table 53 summarizes the additional heating loads added to the forecast for the Residential and GS<50 kW classes. The total amount added to the 2025 forecast is a sum of the 2024 and 2025 incremental loads.

Rate Class	2024 Incremental kWh	2025 Incremental kWh	2025 + 2024 kWh
Residential	2,976,933	3,177,063	6,153,996
GS<50	723,033	806,374	1,529,407
Total	**3,699,966**	**3,983,437**	**11,383,369**

Table 53 Residential and GS<50 Heating Summary

6.2.2 General Service > 50 kW

There is one known heating conversion from natural gas to electricity among Essex's GS>50 kW customers. The incremental peak heating load of the customer is forecast to be 2,000 kW. As this is the maximum demand that is required in any year an adjustment of 90% is made to reflect the typical maximum billed load in a weather-normal year.

GS > 50 kW	Incremental Load (kW)	Maximum billed load in normal weather year	Load Factor	Annualized kWh	2025 kWh
Amherstburg Customer	2,000	1,800	21.1%	3,334,330	1,132,531

Table 54 GS>50 kW Forecast Consumption

For the purposes of forecasting consumption, the forecast maximum billed load in a normal weather year is multiplied by a load factor of 21.1%, which is equal to the share of HDD in January, and multiplied by the number of hours in a year. The customer is forecast to complete the conversion in fall 2025 so annual consumption is multiplied by the average share of HDD in September to December.

Table 55 calculates the forecast billed kW for this customer. The customer is forecast to have a peak demand of 1,800 kW in a typical January with 609 HDD and peak demands are prorated in each other month based on the month's share of total HDD. Forecast billed kW in the test year is the sum of these demands.

	HDD	HDD %	kW	
January	609.0	21.1%	*1,800.0*	
February	539.1	18.7%	*1,593.4*	
March	434.5	15.1%	*1,284.1*	
April	238.6	8.3%	*705.3*	
May	77.7	2.7%	*229.6*	
June	2.9	0.1%	*8.4*	
July	0.0	0.0%	*0.1*	
August	0.5	0.0%	*1.5*	
September	17.6	0.6%	**51.9**	
October	143.8	5.0%	**425.1**	Fall 2025
November	344.6	12.0%	**1,018.4**	
December	471.8	16.4%	**1,394.4**	
Total	**2,880.0**	**100.0%**	**2,889.7**	

Table 55 GS>50 kW Forecast Billed kW

6.3 CUSTOMER EXPANSIONS

There are three known large customer expansions in Essex's service territory. The expansions are in Leamington and Amherstburg and are related to greenhouse expansions. The current and expanded loads of these customers are detailed in Table 56.

	Peak Loads (kW)		Billed Loads		Year
	Current Loads	Expanded Loads	Peak/Billed Ratio	Avg. Monthly Billed Loads	
Leamington					
Greenhouse	300	4,000	75%	3,000	2024
Greenhouse	500	2,000	75%	1,500	2024
Amherstburg					
Greenhouse	400	14,000	75%	10,500	2025

Table 56 Customer Expansions Loads

The forecast of increased billed kW is calculated as the difference between average monthly billed loads and current loads, multiplied by 12 months. The precise timing of the customer expansions is not known so a half-year adjustment is made to incremental loads.

	Billed Loads (kW)				Half-Year Adj.	
	Current Loads	Expanded Loads	Incremental Monthly Billed Loads	Incremental Annual Billed Loads	2024	2025
2024	800	4,500	3,700	44,400	22,200	44,400
2025	400	10,500	10,100	121,200		60,600
Total	**1,200**	**15,000**	**13,800**	**165,600**	**22,200**	**105,000**

Table 57 Billed kW Customer Expansion Loads

For the purposes of forecasting consumption, incremental kW is applied to a load factor of 20%. Essex does not know the specific load profiles of these customers so the 20% figure is based on judgement and a review of typical greenhouse load factors.

	Consumption (kWh)			Half-Year Adj.	
	Incremental Annual Billed Loads	Load Factor	Incremental kWh	2024	2025
2024	44,400	20%	6,482,400	3,241,200	6,482,400
2025	121,200	20%	17,695,200		8,847,600
Total	**165,600**		**24,177,600**	**3,241,200**	**15,330,000**

Table 58 kWh Customer Expansion Loads

6.4 ADDITIONAL LOADS SUMMARY

Incremental loads from EVs, heating, and known expansions is summarized in Table 59. For each type of new loads, a half-year rule or seasonal adjustment is made to new loads in 2024 and 2025. The 2025 additional loads include the full year of 2024 savings so the figures for 2025 do not reflect only incremental loads in that year.

		kWh		kW	
		2024	2025	2024	2025
EVs	Residential	1,225,012	4,455,466		
	GS<50	311,285	1,132,170		
	GS>50	301,141	1,095,275	2,063	7,502
	Total	**1,837,439**	**6,682,910**	**2,063**	**7,502**
Heating	Residential	2,976,933	6,153,996		
	GS<50	723,033	1,529,407		
	GS>50		1,132,531		2,890
	Total	**3,699,966**	**8,815,934**	**-**	**2,890**
Customer Expansions	Residential				
	GS<50				
	GS>50	3,241,200	15,330,000	22,200	105,000
	Total	**3,241,200**	**15,330,000**	**22,200**	**105,000**
Total	Residential	4,201,945	10,609,462		
	GS<50	1,034,318	2,661,577		
	GS>50	3,542,341	17,557,806	24,263	115,392
	Total	**8,778,605**	**30,828,845**	**24,263**	**115,392**

Table 59 Additional Load Summary

7 CDM Adjustment to Load Forecast

On December 20, 2021, the OEB issued a report Conservation and Demand Management Guidelines for Electricity Distributors which provided updated guidance on the role of CDM for rate-regulated LDCs. Based on these guidelines, Elenchus has derived a manual adjustment to the load forecast. CDM programs undertaken as part of the 2021-2024 Conservation and Demand Management framework will put downward pressure on its billing determinants for the General Service < 50 kW, and General Service > 50 kW.

This CDM adjustment has been made to reflect the impact of CDM activities that are expected to be implemented through from 2023 to 2025.

CDM activities have been forecast based on EPL's share of consumption within the province and the IESO's 2021-2024 Conservation and Demand Management Framework. The table below provides a summary of the 2021-2024 Framework and EPL's allocation of savings. CDM savings in 2025 are not available so the savings are assumed to be the same as 2024 savings.

	In year energy savings (GWh)				Est.	EPL	
Program	**2021**	**2022**	**2023**	**2024**	***2025***	**Share %**	**Basis for EPL %**
Retrofit	322	570	359	560	*560*	0.41%	% of provincial kWh
Small Business	10	4	20	65	*65*	0.41%	% of provincial kWh

Energy Performance	16	20	50	54	*54*	0.41%	% of provincial kWh
Energy Management	1	15	29	96	*96*	0.41%	% of provincial kWh
Industrial Energy Efficiency	0	0	165	165	*165*	0.41%	% of provincial kWh
Targeted Greenhouse	0	0	333	333	*333*	1.00%	Judgement
Local Initiatives	0	61	161	181	*181*		% of provincial kWh
Residential Demand Response	0	0	3	7	*7*		
Energy Affordability Program	7	14	49	97	*97*	0.77%	% of prov. LIM
First Nations Program	1	0	15	16	*16*		

Table 60 2021-2024 CDM Framework and EPL Allocation

EPL's share of kWh is calculated with OEB Yearbook data as a 5-year average of EPL's Total kWh Supplied divided by the sum of Total kWh Supplied of all Ontario LDCs.

Year	Province kWh	EPL kWh	EPL % Share
2018	132,430,891,804	518,925,520	0.39%
2019	129,776,205,940	538,071,920	0.41%
2020	128,180,478,159	536,185,894	0.42%
2021	129,125,642,652	549,391,694	0.43%
2022	130,831,607,587	555,804,644	0.42%
5-Year Avg.	**130,068,965,228**	**539,675,935**	**0.41%**

Table 61 EPL kWh

EPL's Energy Affordability Program allocation is based on the number of households in Amherstburg, LaSalle, Leamington, and Tecumseh within the Census Family Low-Income Measure as a share of all Ontario households, as per the 2016 and 2021 Censuses. In both years the combined population of Amherstburg, LaSalle, Leamington, and Tecumseh is 0.77% of Ontario's population.

EPL is not aware of any Local Initiatives programs so no share of that program is attributed to EPL.

Total GWh savings figures are then adjusted by the share attributable to EPL, yearly weighting factors, and converted to kWh savings. Total CDM savings attributable to EPL is provided in the following table.

	In year energy savings (kWh)			
	2023	**2024**	**2025**	**Total CDM**
Weighting Factor	*0.5*	*1.0*	*0.5*	
Retrofit	744,773	2,323,525	1,161,763	4,230,061
Small Business	41,492	269,695	134,847	446,034
Energy Performance	103,729	224,054	112,027	439,810
Energy Management	60,163	398,319	199,159	657,641
Industrial Energy Efficiency	342,305	684,610	342,305	1,369,220
Targeted Greenhouse	1,665,000	3,330,000	1,665,000	6,660,000
Local Initiatives	-	-	-	-
Residential Demand Response	-	-	-	-
Energy Affordability Program	188,134	744,859	372,429	1,305,422
First Nations Program	-	-	-	-
Total CDM	**3,145,595**	**7,975,062**	**3,987,531**	**15,108,188**

Table 62 EPL CDM

Total CDM savings by program are then allocated to EPL's rate classes in proportion to historic allocations for those programs. The percentages below reflect the typical share by class used in LRAMVA workforms. The kW share is used for demand-billed classes to better represent the impact of CDM activities on the class's billing determinants.

Program	Residential	GS < 50 kW	GS > 50 kW
	Allocation %		
Retrofit		50.0%	50.0%
Small Business		80.0%	20.0%
Energy Performance		0.0%	100.0%
Energy Management		0.0%	100.0%
Industrial Energy Efficiency		0.0%	100.0%
Targeted Greenhouse		0.0%	100.0%
Local Initiatives			
Residential Demand Response			
Energy Affordability Program	100%		
First Nations Program			
	CDM By Class		
Retrofit	-	2,115,030	2,115,030
Small Business	-	356,827	89,207
Energy Performance	-	-	439,810
Energy Management	-	-	657,641
Industrial Energy Efficiency	-	-	1,369,220
Targeted Greenhouse	-	-	6,660,000
Local Initiatives	-	-	-
Residential Demand Response	-	-	-
Energy Affordability Program	1,305,422	-	-
First Nations Program	-	-	-
2021-2024 Savings	**1,305,422**	**2,471,857**	**11,330,908**

Table 63 2021-2024 CDM Framework Adjustments