

PUB MFR 20

COSS and Rate Design

PCOSS21 and allocation tables; and PCOSS22 (if available).

Please refer to Attachment 1 to this response for the Prospective Cost of Service Study for Fiscal Year Ending March 31, 2021 (“PCOSS21”), and Attachment 2 to this response for the PCOSS21 Allocation Program.

PCOSS22 is not available.

Prospective Cost of Service Study

*For Fiscal Year Ending
March 31, 2021*



Rate Analysis & Design Department
October 2021

**MANITOBA HYDRO
PROSPECTIVE COST OF SERVICE STUDY
FOR FISCAL YEAR ENDING
MARCH 31, 2021**

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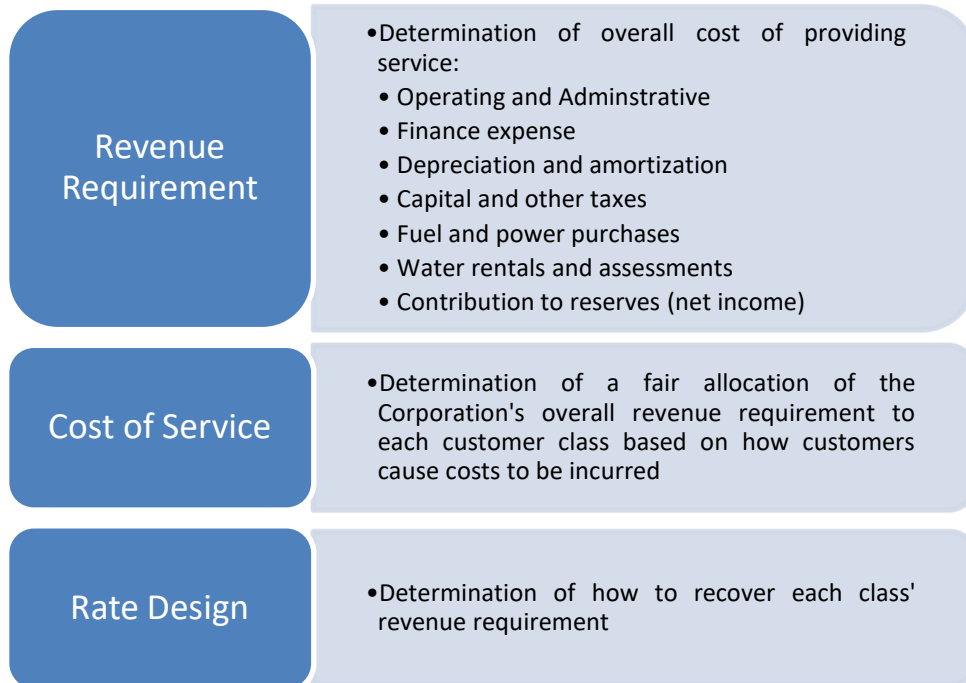
MANITOBA HYDRO
PROSPECTIVE COST OF SERVICE STUDY
FOR FISCAL YEAR ENDING
MARCH 31, 2021

1.0 PURPOSE OF A COST OF SERVICE STUDY

A Cost of Service Study (“COSS” or “the study”) is a method of allocating a utility’s costs to the various classes of customers that it serves. Its purpose is to determine a fair sharing of the utility’s revenue requirement among the customer classes. While there are many allocation methods, the central aim is always to allocate costs to the customer classes on the basis of known customer characteristics.

The development of utility rates follows three sequential steps:

Figure 1 - Steps in the Development of Utility Rates



The results of the COSS indicate the degree to which the revenue from each customer class recovers allocated costs. The objective for the utility is to select a method which best represents cost causation and the equitable sharing of costs among the customer rate

classes. Although the study has the appearance of exactness, it only provides an approximation of the actual cost of serving a particular customer or group of customers within a customer class due to the many judgements required to functionalize, classify and allocate costs. To recognize this Manitoba Hydro, similar to other utilities in Canada, uses a Zone of Reasonableness (“ZOR”) in rate setting. In Manitoba, to the extent that a customer class’s RCC falls in a range of 95% to 105%, it is accepted that its revenues are recovering the allocated cost.

1.1 COST OF SERVICE PROCESS

The cost allocation process is a three-step sequential process consisting of functionalizing, classifying and allocating all costs that make up the Corporation’s annual revenue requirement.

1.1.1 Functionalization

Functionalization is the arrangement of costs according to the functions performed by the electric system. PCOSS21 continues to reflect the direction on functionalization from Order 164/16, and is consistent with the functionalization used in PCOSS18.

The study functionalizes utility costs into five main groups: Generation, Transmission, Subtransmission, Distribution Plant and Distribution Services (or Customer Service).

Generation Function

The Generation function includes costs associated with all generating facilities, wind and import purchases, fuel, water rentals, and generation outlet transmission, including all HVDC facilities. The costs associated with Demand Side Management, as well as Mid-continent Independent Operator (“MISO”) fees related to activities in the Day-Ahead, Real-Time and other external markets are functionalized as Generation. It also includes a share of communication facilities, buildings and general equipment.

Notable additions in PCOSS21 include Bipole III, Riel and Keewatinohk converter stations, and the Keeyask generating station.

Transmission Function

The Transmission function includes costs associated with all high voltage (100 kV and higher) transmission lines except the generation-outlet transmission that have been

included in the Generation function. The portion of MISO fees related to Transmission services are included in this function. It also includes a share of the communication facilities, buildings and general equipment.

Notable additions in PCOSS21 include the Manitoba Minnesota Transmission Project ("MMTP") and the Great Northern Transmission Line ("GNTL") project.

Subtransmission Function

This function includes costs associated with lower voltage (66 kV and 33 kV) subtransmission lines, the low voltage portion of substations and a share of communication equipment, buildings, general equipment and substation transformers in stock.

Distribution Plant Function

This function includes costs associated with low voltage (less than 33 kV) distribution lines, the low voltage portion of substations, meters, metering transformers, distribution transformers and a share of communication equipment, buildings, general equipment and substation transformers in stock.

Distribution Plant is further sub-functionalized into Substations, Transformers, Poles and Wires, Services and Meters.

Distribution Services Function

The Distribution Services function includes all the costs incurred by Manitoba Hydro in servicing the customer after delivery of the energy, such as billing and collections, meter reading, inspections and general customer service costs. In addition, it includes a share of buildings and general equipment.

Functionalized Revenue Requirement

PCOSS21 has been prepared on the basis of the Corporation's approved budget for the 2020/21 fiscal year. The total annual costs (Revenue Requirement) for PCOSS21 includes the cost of the Keeyask generating station reflecting a June 2020 in-service date ("ISD") for the first unit, and five of the station's seven units in service by the end of the study period. The MMTP (June 2020 ISD) and GNTL project (June 2020 ISD) are also included in the revenue requirement. PCOSS21 includes the full revenue requirement related to the

Bipole III transmission project which was completed in July 2018, including the Keewatinohk and Riel converter stations. The previous PCOSS18 study was based on the fiscal year ending March 31, 2018 and therefore, did not include the Bipole III revenue requirement other than the costs of the Riel 230/500 kV AC station which was in service in the test period for PCOSS18.

Manitoba Hydro uses net plant investment (Rate Base) for purposes of functionalizing certain components of revenue requirement such as finance expense, capital tax and contributions to reserves. Rate Base is calculated as gross investment (including forecast capital additions), less accumulated depreciation and customer contributions. Average Rate Base for fiscal years 2019/20 and 2020/21 is used to functionalize net finance expense as well as the contribution to reserves. Ending Rate Base for fiscal year 2020/21 is used to functionalize capital tax.

Table 1 - Comparison of Functionalized Rate Base Investment

	Average Rate Base (\$ millions)		Percentage Share of Rate Base	
	PCOSS18	PCOSS21	PCOSS18	PCOSS21
Generation	7,424	15,824	59.3%	72.1%
Transmission	1,701	2,339	13.6%	10.6%
Subtransmission	581	636	4.6%	2.9%
Distribution Plant	2,593	2,886	20.7%	13.2%
Distribution Services	127	118	1.0%	0.5%
A&RL	95	123	0.8%	0.6%
Diesel	9	14	0.1%	0.1%

Table 2 - Comparison of Functionalized Revenue Requirement

	Revenue Requirement ¹ (\$ millions)		Percentage Share of Revenue Requirement	
	PCOSS18	PCOSS21	PCOSS18	PCOSS21
Generation	807	1,145	54.0%	61.2%
Transmission	150	185	10.1%	9.9%
Subtransmission	72	71	4.8%	3.8%
Distribution Plant	321	336	21.5%	17.9%
Distribution Services	113	100	7.6%	5.4%
A&RL	22	21	1.4%	1.1%
Diesel	9	11	0.6%	0.6%

The additions of Bipole III and Keeyask have resulted in a shift in costs such that Generation represents 61% of revenue requirement in PCOSS21 compared to 54% in PCOSS18. Despite the significant addition of MMTP and GNTL, the relative share of Transmission is virtually unchanged at 10%. Without any comparable large additions, the revenue requirement shares for the remaining functions have decreased compared to the previous study.

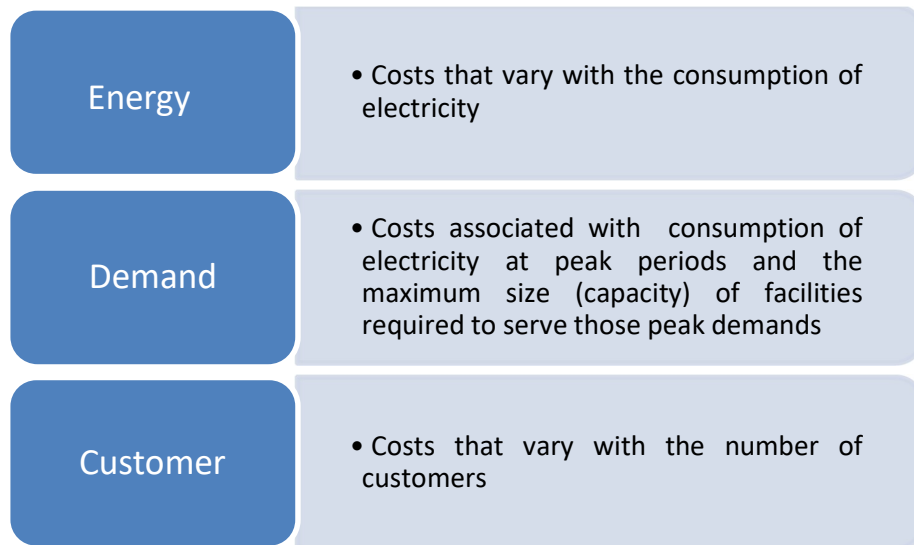
A shift in the composition of the revenue requirement towards Generation and Transmission will tend to decrease the RCC for the General Service Large classes whose costs are almost exclusively Generation and Transmission. The change in the cost composition will tend to increase the RCC for classes that are allocated the costs of all functions, and therefore receive relatively less Generation and Transmission costs.

1.1.2 Classification

Once costs are functionalized, they are classified according to the system design and operating characteristics that cause the costs to be incurred. These classifications are based on measurable billing determinants (or cost drivers), namely: Energy, Demand and Customer.

¹ Values from **Table A3** are restated with Area & Roadway Lighting (A&RL) and Diesel removed from core functions and presented as separate line items.

Figure 2 - Classification



Costs that have been functionalized and classified are then allocated to customer rate classes on the basis of the amount of energy consumed, peak demand or number of customers. This process also enables the determination of energy, demand and customer unit costs for each customer class, which can provide guidance in the rate design process.

PCOSS21 continues to reflect the direction on classification from Order 164/16 and is consistent with the classifications used in PCOSS18.

- Water rentals, variable hydraulic operating and maintenance costs, and wind have been classified as 100% Energy. The remaining Generation costs have been classified as 61.4% Energy and 38.6% Demand based on the System Load Factor (“SLF”), which is derived in **Table E1**.
- Transmission costs are classified as 100% Demand, with the exception of the US Interconnection, which is classified using the SLF consistent with the Generation function.
- Subtransmission costs are classified as 100% Demand.

- Distribution Plant costs are classified as either Customer or Demand-related as summarized in **Table 3**.
- Distribution Service costs are classified as 100% Customer-related.

Table 3 - Classification of Distribution Plant

Distribution Facilities	Cost Classification	
	Demand	Customer
Substations	100%	
Line Transformers	100%	
Pole, Wire and Related Facilities	100%	
Meters and Metering Transformers		100%
Service Drops		100%

1.1.3 Allocation

The third and final step is to Allocate costs that have been Functionalized and Classified to the customer classes.

- Energy costs are allocated based on consumption by each class net of forecast demand side management savings with adjustments for losses to reflect energy at generation.
- Demand costs are allocated based on the peak demand of each class also adjusted for losses to reflect the load at generation. The COSS uses the historical relationships between each class' energy consumption and their recorded demand, which is then applied to forecast energy to derive demand allocators for the test year. The load factors that quantify these relationships are provided through Load Research. PCOSS21 utilizes results from the same Load Research studies used in PCOSS18.
- Customer costs are allocated based on weighted customer count or class revenue.

The allocation process also recognizes which facilities are actually used by each class such that, for example, customers who receive service at the Transmission level are excluded

from the allocation of the cost of Subtransmission and Distribution facilities. Similarly, cost distinction between classes is accomplished through the use of weighting factors. For example, a three-phase non-demand meter is approximately fourteen times as costly as a single-phase non-demand meter. This cost distinction is reflected in the customer weights used to allocate the cost of metering equipment.

The allocators used in PCOSS21 are summarized below and detailed in **Table F2**.

- Generation costs classified as Energy are allocated using un-weighted energy. Generation costs classified as Demand are allocated using the Winter Coincident Peak demand based on the top 50 domestic hourly peaks.
- Transmission costs classified as Energy are allocated using un-weighted energy. Transmission costs classified as Demand are allocated using the Winter Coincident Peak demand based on the top 50 domestic hourly peaks.
- Subtransmission costs are allocated using the Winter Coincident Peak demand based on the top 50 domestic hourly peaks.
- Distribution Plant costs classified as Demand are allocated using class Non-Coincident Peak. Distribution Plant costs classified as Customer-related are allocated using weighted Customer count.
- Distribution Service costs are allocated using either weighted Customer count or on the basis of class revenue. The allocator used for each of the Distribution Service subfunctions are described in **Table F3**. The derivation of the weighting factors used in weighted Customer count allocators is provided in **Tables F4 – F8**.
- Costs incurred to provide service to only one customer class are directly assigned to that particular class. This includes costs associated with Area & Roadway Lighting (“A&RL”) dedicated plant, Diesel generation and distribution facilities, and radial transmission taps for GSL >100kV customers.
- Net Export Revenue (“NER”) has been calculated consistent with direction in Order 164/16 and is derived in **Table H3**. NER is allocated to domestic classes

based on each class's share of Generation and Transmission costs, excluding the costs of non-tariffable transmission and directly assigned radial taps.

1.1.4 PCOSS21 Methodology Changes

Manitoba Hydro has modified the methodology used in PCOSS21 in order to reflect the directives from Order 59/18 as follows:

- The alternate Revenue to Cost Coverage calculation methodology (Directive 27) has been used with Net Export Revenue treated as a reduction of class cost, rather than as an addition to class revenue. At unity there is no difference between the two methods of calculating RCC; however, as the RCC increases or decreases the alternate methodology (where NER is treated as a reduction of class cost) will produce more extreme results. The difference in RCC under the two approaches is also impacted by the relative level of NER compared to costs for each class. The allocation of NER offsets 32% of allocated Generation and Transmission costs for all classes, but it will offset varying percentages of total costs for each class depending on the amount of non-Generation and Transmission costs allocated to the class. For example, the impact of the alternate methodology will be greater for the GSL >100kV class where NER offsets 31% of total costs compared to the Residential class where it only offsets 23%. Simply put, as the relative amount of NER decreases there is less difference whether it is treated as an addition to revenue or as a reduction in costs, and as it approaches zero there is no RCC difference between the two approaches.
- Non-tariffable transmission is excluded from the allocation of Net Export Revenue (Directive 24). This results in an increase of \$2.7 million in net Transmission costs with an offsetting \$2.7 million reduction in net Generation costs. Since all classes use both Generation and Transmission facilities the change in functionalization does not directly impact class RCC. However, due to the different classifications of Generation and Transmission costs there is a \$1.9 million decrease in Energy related costs with an offsetting increase in Demand related costs. This shift in classified costs will benefit high load factor customers such as the GSL classes while increasing the amount of costs allocated to the lower load factor classes such as Residential.
- A new subfunction (Distribution Services: General Excluding GSL >30kV) was added to allocate the cost of building moves, safety watches, contact centre-outages, line

locates and marketing research & development costs to all classes other than GSL 30-100kV and GSL >100kV (Directive 25). Previously, these costs were allocated to all classes including these GSL customers. The revised allocation results in a decrease in costs of \$0.4 million for GSL 30-100kV and \$0.8 million for GSL >100kV.

- The service drop weighting factor has been updated (Directive 26). The weights reflect the relative cost of the service drop provided to each class and recognize that multi-family dwellings share a service drop.

To determine the weighting factor, the weighted average replacement cost of a service drop is calculated for each class. The calculation reflects the size of the services (amps) typically installed for each class, as well as the costs of both underground and overhead installations. The relative frequency of the various sizes (amps) and configurations (overhead vs. underground) are applied to the replacement cost of each type of service to determine the weighted average cost for each class.

Next, a customer count adjustment factor is calculated to account for shared service drops. There are 111,000 individually metered multi-family units that are billed as Residential customers. These units are located in 4,992 buildings which have common services that are billed as general service customers. First, the Residential customer count is reduced by the 111,000 customers that do not have a dedicated service drop. Next, the 4,922 shared drops are distributed between the Residential and General Service accounts in proportion to the number of customers that use the shared service drops. An adjustment factor is calculated by dividing the reduced class customer counts by the unreduced counts. This adjustment factor is then applied to the weighted average service drop cost to determine the weighting factor for each class. The calculations can be found in **Table F4**.

Manitoba Hydro has made one further modification to the methodology used in PCOSS18 in order to better reflect cost causation. The modification relates to the allocation of the LED roadway lighting conversion program costs.

In 2014, the justification for the LED roadway lighting conversion program identified \$33.8 million of benefits related to the conversion. Sixty-two percent of the benefits were related to the marginal value of electricity savings, while the remaining 38% were

maintenance savings on avoided lamp replacements. Under the PCOSS methodology at the time, all DSM program costs were directly assigned to participating customer classes, which would result in A&RL customers paying 100% of the conversion costs through rates.

However, in Order 164/16 the PUB found that DSM was a system resource that avoids Generation costs, and that directly assigning DSM to individual classes was not warranted. Under this new approach, the LED conversion costs would be pooled with other DSM costs and allocated to all customer classes as a generation resource, and not directly assigned to A&RL as had been expected in 2014 when the LED rates were developed.

PCOSS18 was prepared consistent with the DSM methodology as directed in Order 164/16. However, during the 2019/20 GRA the PUB elected to not apply a differentiated rate increase to the A&RL class, noting concerns raised by the Consumer Coalition about possible distortion of the class RCC ratio due to the directed treatment of DSM costs.

For PCOSS21, Manitoba Hydro reviewed the treatment of these costs and concluded that since it was partially justified by cost saving specific to the participating customer class, the LED conversion was sufficiently different² than other existing DSM programs to warrant alternative treatment.

Since 38% of the benefits used to justify the LED conversion program are maintenance savings on dedicated lighting plant that do not benefit any other customers, 38% of the LED conversion costs have been directly assigned to the A&RL class. A&RL continues to receive a portion of the pool of DSM costs considered to be a system resource – this pool of costs also includes the remaining 62% of the LED conversion costs. In PCOSS21 this modification has resulted in the direct assignment of \$3.0 million of DSM related Depreciation and Interest to the A&RL class, and a corresponding reduction in DSM costs included in Generation.

² The costs of group and spot lamp replacements are part of the Operating costs that are directly assigned to the A&RL class in the PCOSS, so a reduction in these costs does not benefit any other class. This is unique compared to avoided Generation, Transmission and other Distribution costs which are the typical benefit of DSM programs, and which will also benefit the non-participating classes through a reduction in allocated costs.

1.1.5 Revenue

PCOSS21 incorporates revenues based on the rates implemented December 1, 2020, with the assumption the rates were in effect at the start of the 2020/21 test year. Class revenues reflect the below average rate increases granted in Order 75/19 and 68/18 to begin moving the GSS ND, GSL 30-100kV and GSL >100kV classes into the ZOR.

Revenue in the COSS is increased by the \$77 million funding provided by amortization of the Bipole III Reserve Account which has been distributed proportionally based on class revenues, consistent with PUB findings on page 190 of Order 59/18. Similarly, class revenues have been reduced by \$40 million of revenues that have been placed in the Major Capital Reserve account. As a result, revenue recognized in PCOSS21 is 2.1% higher than billed revenues for all customer classes. This is in contrast to PCOSS18 when revenue was being transferred into the Bipole III reserve fund, and revenues recognized in the study were 7.2% below billed revenues. The revenue adjustment in the PCOSS is equivalent for all classes, and does not have a direct impact on class RCCs.

Table H4 details class revenue and the allocation of adjustments to arrive at class/subclass revenue reflected in PCOSS21.

1.2 PCOSS21 RESULTS

RCC outcomes are the result of all of the inputs into the study including revenue requirement and class revenues, as well as the specific methodology used in the study. In PCOSS21, six of the customer classes fall within the ZOR, with two classes above the upper bound of the ZOR. This is an improvement compared to PCOSS18 which only had four classes fall within the ZOR.

Table 4 - Comparison of Class RCC Results

Customer Class	PCOSS18 RCC	PCOSS21 RCC	PCOSS18 ZOR	PCOSS21 ZOR
Residential	94.8%	96.2%	Below	In
General Service Small - Non Demand	112.5%	113.8%	Above	Above
General Service Small - Demand	101.0%	104.0%	In	In
General Service Medium	98.3%	99.3%	In	In
General Service Large 0-30kV	99.1%	95.6%	In	In
General Service Large 30-100kV	109.3%	103.7%	Above	In
General Service Large >100kV	108.6%	101.2%	Above	In
Area & Roadway Lighting	100.3%	123.3%	In	Above

Changes in class RCCs in PCOSS21 are consistent with the directional impact expected due to the addition of Bipole III and Keeyask Generating Station. These additions have resulted in a shift in costs such that Generation represents 61% of revenue requirement in PCOSS21 compared to 54% in PCOSS18. Cost shifts of this nature tend to increase the RCC of smaller customer classes, and decrease it for the GSL classes whose costs are predominately Generation-related (82% for GSL 30-100kV and 86% for GSL >100kV). The impact of these increased Generation costs is asymmetrical and results in significantly larger decreases in GSL RCCs than increases in RCC for the smaller classes. For a class whose cost structure is similar to the system average such as GSM (62% of costs are Generation-related) the RCC impact will be minimal.

1.2.1 Impact of PCOSS21 Methodology Changes

The movement of class RCCs into the ZOR is not attributable to any of the directed methodology changes introduced in PCOSS21, which either had minimal impact on RCC or moved class RCCs further from unity.

The impact of each of the methodology changes implemented in PCOSS21 is illustrated in **Table 5**. Initial RCC results are provided for a scenario that incorporates the revenue requirement, revenues and all other inputs from PCOSS21 but uses the same methodology that was employed for PCOSS18. The RCC impact of each methodology change is then determined by introducing the changes sequentially. The impact shown for each change may vary depending on the order the changes are implemented, and may

also be different for other test years due to differences in revenue requirement and other inputs.

Table 5 - RCC Impact of Methodology Changes

Customer Class	PCOSS21 RCC (PCOSS18 Methodology)	Directive 27	Directive 24	Directive 25	Directive 26	A&RL LED DSM	PCOSS21 RCC
Residential	97.1%	-0.9%	0.0%	-0.1%	0.0%	0.1%	96.2%
GSS ND	110.5%	3.2%	0.0%	-0.2%	0.1%	0.2%	113.8%
GSS D	103.0%	0.9%	0.0%	-0.1%	0.0%	0.2%	104.0%
GSM	99.4%	-0.2%	0.0%	-0.1%	0.0%	0.2%	99.3%
GSL 0-30kV	96.6%	-1.2%	0.1%	-0.1%	0.0%	0.2%	95.6%
GSL 30-100kV	102.1%	0.9%	0.0%	0.5%	0.0%	0.2%	103.7%
GSL >100kV	100.3%	0.2%	0.0%	0.4%	0.0%	0.3%	101.2%
A&RL	140.5%	2.7%	0.0%	-0.2%	0.0%	-19.7%	123.3%

- The adoption of the alternate RCC calculation (Directive 27) has the largest impact of any of the directives implemented in PCOSS21, although as discussed in Section 1.1.4 classes that are close to unity (GSM and GSL >100kV) see minimal change under the alternate calculation. The GSS ND class sees the largest impact, a 3.2% RCC increase, which is consistent with an RCC that is well above unity (110.5% prior to methodology changes). The 2.7% increase for the A&RL class is less intuitive but arises from the atypical cost structure of the A&RL class, as discussed in more detail in Section 1.2.2.
- Excluding non-tariffable transmission from the allocation of Net Export Revenue (Directive 24) results in a decrease in Energy-related costs with an offsetting increase in Demand-related costs. Due to the relatively small shift in classified costs in comparison to total revenue requirement, the actual RCC impact is minimal.
- The revised allocation of certain customer service costs to all classes other than GSL 30-100kV and GSL >100kV (Directive 25) has resulted in a 0.5% RCC increase for GSL 30-100kV and 0.4% for GSL >100kV. All other classes experience a minimal RCC decrease due to the increased allocation of these Distribution Service costs.
- The new weighting factors for service drops (Directive 26) are more granular than the weighting factors of either 1 or 5 that were used in PCOSS18 but have a minimal RCC

impact in PCOSS21 due to the relatively small costs involved. Since PCOSS18 had already incorporated a high-level adjustment to customer count to recognize that there are multiple customers served by a single service, the apparent RCC impact of adopting the new weighting factors is further muted.

1.2.2 Impact of PCOSS21 on Area & Roadway Lighting Class

The Area & Roadway Lighting Class RCC result is noticeably different from the results in PCOSS18 and the magnitude of the change in RCC is significantly larger than that of the other classes.

The RCC increase is primarily due to the addition of Bipole III and Keeyask GS and the unique cost structure of the A&RL class – only 11% of A&RL costs are Generation-related compared to the 61% average for grid customers (see **Table A3**).

LED rates and load reduction also contribute to the RCC increase. The existing LED rates were derived from the rates for equivalent HPS fixtures, and assume that the reduction in energy consumption would avoid allocated costs of 6.44 cents per kWh. In PCOSS21 the allocated costs for A&RL are actually 8.09 cents per kWh. The continued conversion to LED fixtures has resulted in a 33.8 GWh reduction in forecast A&RL energy consumption in PCOSS21 compared to PCOSS18 (48.6 GWh vs 82.4 GWh), which results in approximately a \$0.5 million difference between the reduction in revenue compared to the reduction in cost as shown in **Table 6**.

Table 6 – Changes in A&RL Revenue vs. Cost Due to Load Reduction

	Load Reduction (GWh)	Unit Cost Assumed in Rates vs. PCOSS21 Allocated Cost (¢/kWh)	Total Reduction (\$ Million)
Revenue	33.8	6.44	2.2
Cost	33.8	8.09	2.7

Comparing results of PCOSS21 against a scenario that adds back both the \$2.2M revenue reduction and the \$2.7 million cost reduction illustrates that the load reduction is responsible for approximately 4.7% of the increase in RCC as shown in **Table 7**.

Table 7 – RCC Impact Due to Reduction in A&RL Load

	PCOSS21 with A&RL Load Reduction Added Back	PCOSS21	Difference
Revenue	\$28.7 M	\$26.5 M	-\$2.2 M
Net Costs	\$24.2 M	\$21.5 M	-\$2.7 M
RCC	118.6%	123.3%	4.7%

The RCC increase is also due to a reduction in directly assigned Operating costs related to dedicated lighting plant, from \$6.2 in PCOSS18 to \$5.0 in PCOSS21, as the anticipated maintenance savings due to LED adoption begin to be realized. Comparing PCOSS21 against a scenario with the \$1.2 reduction added back illustrates that this cost reduction is responsible for approximately 6.4% of the increase in RCC as shown in **Table 8**.

Table 8 – RCC Impact Due to Reduction in A&RL Operating Cost

	PCOSS21 with Additional \$1.2M Operating	PCOSS21	Difference
Revenue	\$26.5 M	\$26.5 M	\$0.0M
Net Costs	\$22.7 M	\$21.5 M	-\$1.2M
RCC	116.7%	123.3%	6.4%

Methodology changes included in PCOSS21 have had further impacts to the A&RL class RCC.

The adoption of the alternate RCC calculation results in a 2.7% increase in RCC. This may appear unintuitive and unexpectedly low in relation to other classes given the much higher RCC of 140.5% prior to methodology changes. Upon closer inspection, the small impact is due to the atypical cost structure for A&RL. There are considerable capital and operating costs related to dedicated lighting plant, but there are no equivalent direct allocations for any other class. As a result, Generation and Transmission are a much smaller portion of class costs for A&RL (13%) compared to the system average where Generation and Transmission represent 71% of the revenue requirement. The allocation of NER offsets 32% of allocated Generation and Transmission costs for all classes, including A&RL. However, since Generation and Transmission represents a much smaller portion of total A&RL costs, the NER allocation offsets only 5% of total A&RL costs compared to the 25% average for all classes.

The direct assignment of the maintenance-related LED conversion costs, discussed in Section 1.1.4, decreases the A&RL RCC by 19.7% to 123.3%. All other classes experience a small RCC increase due to the decrease in the pool of Generation costs to be allocated under the modified methodology.

APPENDIX A: RESULTS

Table A1- Revenue Cost Coverage Analysis

Manitoba Hydro
Prospective Cost Of Service Study
March 31, 2021
Revenue Cost Coverage Analysis

SUMMARY

Customer Class	Total Cost (\$ million)	Class Revenue (\$ million)	RCC % Prior to NER	Net Export Revenue (\$ million)	Net Cost (\$ million)	RCC % Current Rates
Residential	1,033.7	770.5	74.5%	233.2	800.5	96.2%
General Service - Small Non Demand	197.0	171.9	87.3%	45.9	151.1	113.8%
General Service - Small Demand	241.6	191.1	79.1%	57.8	183.8	104.0%
General Service - Medium	309.4	231.3	74.8%	76.4	233.0	99.3%
General Service - Large 0 - 30kV	172.7	121.4	70.3%	45.7	127.1	95.6%
General Service - Large 30-100kV	141.2	102.4	72.5%	42.5	98.7	103.7%
General Service - Large >100kV	283.2	197.5	69.7%	88.0	195.2	101.2%
SEP	1.9	2.1	111.6%	-	1.9	111.6%
Area & Roadway Lighting	22.7	26.5	116.5%	1.2	21.5	123.3%
Total General Consumers	2,403.4	1,814.7	75.5%	590.7	1,812.7	100.1%
Diesel	11.1	9.0	81.6%	-	11.1	81.6%
Export	47.2	638.0	1350.9%	(590.7)	638.0	100.0%
Total System	2,461.7	2,461.7	100.0%	-	2,461.7	100.0%

Table A2 - Customer, Demand, Energy Cost Analysis

Manitoba Hydro
 Prospective Cost Of Service Study - March 31, 2021
 Customer, Demand, Energy Cost Analysis

SUMMARY

Class	CUSTOMER				DEMAND			ENERGY		
	Cost (\$ million)	Number of Customers	Unit Cost \$/Month	Cost (\$ million)	% Recovery	Billable Demand MVA	Unit Cost \$/KVA	Cost (\$ million)	Metered Energy mWh	Unit Cost c/kWh
Residential	69.0	527,258	10.90	467.7	0%	n/a	n/a	263.8	7,694,424	9.51 **
General Service - Small Non Demand	11.7	55,586	17.49	82.1	0%	n/a	n/a	57.3	1,683,573	8.28 **
General Service - Small Demand	12.0	13,805	72.54	97.7	37%	2,609	13.98	74.1	2,187,796	6.18
General Service - Medium	9.7	2,001	404.03	121.8	86%	6,991	15.05	101.4	3,005,213	3.93
General Service - Large <30kV	3.2	351	n/a	61.2	100%	4,525	14.23 *	62.7	1,874,038	3.35
General Service - Large 30-100kV	1.9	44	n/a	35.7	100%	3,747	10.03 *	61.2	1,881,290	3.25
General Service - Large >100kV	3.4	18	n/a	63.8	100%	6,831	9.84 *	128.0	3,996,967	3.20
SEP	0.1	32	260.18	0.2	0%	n/a	n/a	1.5	48,000	3.68 **
Area & Roadway Lighting	17.5	160,140	9.13	2.3	0%	n/a	n/a	1.7	48,641	8.09 **
Total General Consumers	128.5	759,235		932.5		24,703		751.7	22,419,941	
Diesel	0.8	784	81.46	-	0%	n/a	n/a	10.3	15,440	66.73 **
Export	n/a	n/a	n/a	-	0%	n/a	n/a	47.2	10,442,000	0.45 ***
Total System	129.2	760,019		932.5		24,703		809.2	32,877,382	

*includes recovery of Customer costs
 **includes recovery of Demand costs
 ***includes recovery of Customer and Demand costs

Table A3 - Functional Cost Analysis

Manitoba Hydro
Prospective Cost Of Service Study - March 31, 2021
Functional Breakdown

SUMMARY

Class	Total Cost (\$ million)	Generation Cost (\$ million)	%	Transmission Cost (\$ million)	%	Subtransmission Cost (\$ million)	%	Distribution Cust Service (\$ million)	%	Distribution Plant Cost (\$ million)	%
Residential	800.5	426.2	53.2%	81.2	10.1%	37.1	4.6%	65.1	8.1%	191.0	23.9%
General Service - Small Non Demand	151.1	85.2	56.4%	14.6	9.7%	6.5	4.3%	10.6	7.0%	34.2	22.6%
General Service - Small Demand	183.8	107.7	58.6%	17.9	9.8%	7.9	4.3%	8.2	4.5%	42.1	22.9%
General Service - Medium	233.0	143.2	61.5%	22.8	9.8%	9.8	4.2%	8.8	3.8%	48.3	20.7%
General Service - Large <30kV	127.1	86.0	67.7%	13.1	10.3%	5.5	4.4%	2.7	2.1%	19.8	15.5%
General Service - Large 30-100kV	98.7	80.7	81.7%	11.4	11.6%	4.7	4.8%	1.6	1.7%	0.2	0.3%
General Service - Large >100kV	195.2	167.6	85.8%	24.3	12.4%	-	0.0%	3.2	1.6%	0.2	0.1%
SEP	1.9	1.5	81.5%	0.2	13.1%	-	0.0%	0.1	4.3%	0.0	1.0%
Area & Roadway Lighting	21.5	2.3	10.9%	0.4	1.7%	0.2	0.7%	1.0	4.6%	17.6	82.0%
Total General Consumers	1,812.7	1,100.5	60.7%	185.9	10.3%	71.6	4.0%	101.3	5.6%	353.4	19.5%
Diesel	11.1	10.3	93.1%	-	0.0%	-	0.0%	-	0.0%	0.8	6.9%
Export	47.2	47.2	100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total System	1,871.0	1,158.0	61.9%	185.9	9.9%	71.6	3.8%	101.3	5.4%	354.2	18.9%

APPENDIX B: REVENUE REQUIREMENT

Table B1 provides a reconciliation of the approved budget to the revenue requirement included in PCOSS21. The revenue requirement from PCOSS18 is also provided for comparative purposes.

Table B1 - Reconciliation of Revenue Requirement

	PCOSS18 2018 Test Year \$ (Millions)	PCOSS21 2021 Test Year \$ (Millions)
Operating and Administrative	518	531
Finance Expense	574	1,015
Finance Income	(16)	(35)
Depreciation and Amortization	396	572
Water Rentals and Assessments	124	133
Fuel and Power Purchased	135	148
Capital and Other Taxes	132	150
Other Expenses	115	91
Corporate Allocation	8	8
Net Movement in Regulatory Deferral	(68)	(199)
Net Income	102	9
Total Costs	2,022	2,425
Less: Additional GCR in Forecast	(81)	(25)
Plus: Additional GCR (PCOSS21 based on Dec 1, 2020 rates)	N/A	52
Plus: Transfer from Bipole III Reserve Account	N/A	77
Less: Transfer to Major Capital Deferral Account	N/A	(40)
Less: Other Revenue	(30)	(28)
Total Revenue Requirement Included in PCOSS	1,910	2,462

Operating and Administrative

Operating and administrative (“O&A”) expenses are comprised primarily of labour and benefits, materials, contracted services and overhead costs associated with operating and maintaining all facilities of the corporation and providing services to customers. Consistent with past practice, the initial functionalization of O&A expenses of \$531 million is provided through Manitoba Hydro’s financial reporting system (SAP), via settlement cost centers as part of the detailed O&A budgeting process completed in May 2020.

Finance Expense and Finance Income

Finance Expense net of Finance Income is included in the Interest cost category of the COS, and has been functionalized based on average Rate Base (**Table C1 and C2**).

Depreciation and Amortization

The approved budget for 2020/21 includes \$572 million of Depreciation and Amortization expense which is functionalized through the Corporation's accounting system for purposes of the COS. The Depreciation and Amortization expense in PCOSS21 reflects the most recent Depreciation Study which was completed in fiscal 2019/20.

Water Rentals and Assessments

Water Rentals, Fuel and Power Purchases continue to be functionalized as Generation in the PCOSS, as shown in **Table D1**.

Fuel and Power Purchased

Water Rentals, Fuel and Power Purchases continue to be functionalized as Generation in the PCOSS, as shown in **Table D1**.

Capital and Other Taxes

Capital Tax has been functionalized on the basis of ending Rate Base as at March 31, 2021 as shown in **Table C3 and C4**.

Payroll Taxes, as well as communication and building-related Property Taxes, are functionalized on the basis of labour costs. The remaining Property Taxes on electric plant are functionalized in the PCOSS consistent with the function of the associated plant.

Other Expenses

Other Expenses of \$91 million includes \$81 million of expenditures related to DSM, site restoration and regulatory costs that are initially recorded in Other Expenses and then removed through the Net Movement accounts such that these costs can continue to be deferred. As the deferred costs are amortized, the amortization expense is functionalized as part of Depreciation expense.

The remaining \$10 million of Other Expenses are functionalized as part of Operating and Administration expenses.

Corporate Allocation

Manitoba Hydro functionalizes the interest-related portion of the Corporate Allocation on the basis of average Rate Base and functionalizes the amortization-related portion based on labour costs.

Net Movement in Regulatory Deferrals

The net movement in the regulatory deferral account represents the timing differences between the recognition of an expense for regulatory purposes and the recognition of the expense for financial reporting purposes. The \$199 million balance of the regulatory deferrals represents the deferral of current year expenditures related to DSM, site restoration, regulatory costs, overhead and depreciation method differences, net of related amortization expense.

Net Income

Contribution to Reserves required to achieve reasonable financial targets are included as a component of revenue requirement and a cost recoverable from all customers. In the COSS the required level of contribution to reserve is included as part of Interest cost and has been functionalized based on average Rate Base, as shown in **Table C1 and C2**.

APPENDIX C: FUNCTIONALIZATION OF RATE BASE

Table C1 - Functionalization of Rate Base

2021 PROSPECTIVE COST OF SERVICE STUDY
 FUNCTIONALIZATION OF RATE BASE INVESTMENT
 FORECAST YEAR ENDING MARCH 31, 2021
 (\$ MILLIONS)

Asset Class	Average Rate Base Investment	Generation	Transmission	Sub-Transmission	Distribution Plant	Distribution Services	Ancillary Services	DIRECT ASSIGNMENT	
								Diesel	Lighting
GENERATION	10,504.4	10,488.7							
- Thermal	131.7	131.7							15.7
DIESEL	5.0							5.0	
SUBSTATION	2,127.5	21.4	934.0	306.9	804.4		60.8		
- HVDC	2,759.1	2,759.1							
TRANSMISSION	773.9	178.9	595.1						
- HVDC	1,698.3	1,698.3							
- Dedicated Radial Taps	14.4		14.4						
- US Interconnections	511.4		511.4						
- Non-Tariffable Transmission	78.0		78.0						
DISTRIBUTION	1,921.6				1,818.2			1.6	101.8
SUBTRANSMISSION	287.5			287.5					
TRANSFORMERS	73.8	48.5	11.6	3.8	10.0				
- SUBSTATION	6.8				6.8				
- DISTRIBUTION									
METERS	52.2				52.2				
BUILDINGS	415.1	200.5	48.2	14.8	75.5	68.5		4.3	3.4
COMMUNICATION	249.2	147.4	35.4	10.9	55.5	-		-	-
SYSTEM CONTROL	29.5	4.7	-	1.2	8.3	-	15.4	-	-
GENERAL EQUIPMENT	301.1	145.4	35.0	10.7	54.8	49.7		3.1	2.4
SUBTOTAL	21,940.6	15,824.5	2,263.0	635.8	2,885.6	118.2	76.1	14.0	123.3
MOTOR VEHICLES	141.2								
TOTAL	22,081.8	15,824.5	2,263.0	635.8	2,885.6	118.2	76.1	14.0	123.3

Table C2 - Functionalization of Interest

2021 PROSPECTIVE COST OF SERVICE STUDY
 FUNCTIONALIZATION OF INTEREST EXPENSE & RESERVE CONTRIBUTION
 FORECAST YEAR ENDING MARCH 31, 2021
 (\$ MILLIONS)

Asset Class	Interest & Reserve Expense	Generation	Transmission	Sub-Transmission	Distribution Plant	Distribution Services	Ancillary Services	DIRECT ASSIGNMENT			
								Diesel	Lighting		
GENERATION	458.5	457.8	-	-	-	-	-	-	-	0.7	
- THERMAL	5.7	5.7	-	-	-	-	-	-	-	-	
DIESEL	0.2	-	-	-	-	-	-	0.2	-	-	
SUBSTATION	92.9	0.9	40.8	13.4	35.1	-	2.7	-	-	-	
- HVDC	120.4	120.4	-	-	-	-	-	-	-	-	
TRANSMISSION	33.8	7.8	26.0	-	-	-	-	-	-	-	
- HVDC	74.1	74.1	-	-	-	-	-	-	-	-	
- Dedicated Radial Tabs	0.6	-	0.6	-	-	-	-	-	-	-	
- US Interconnections	22.3	-	22.3	-	-	-	-	-	-	-	
- Non-Tariffable Transmission	3.4	-	3.4	-	-	-	-	-	-	-	
DISTRIBUTION	83.9	-	-	-	79.4	-	-	0.1	-	4.4	
SUBTRANSMISSION	12.5	-	-	12.5	-	-	-	-	-	-	
TRANSFORMERS											
- SUBSTATION	3.2	2.1	0.5	0.2	0.4	-	-	-	-	-	
- DISTRIBUTION	0.3	-	-	-	0.3	-	-	-	-	-	
METERS	2.3	-	-	-	2.3	-	-	-	-	-	
BUILDINGS	18.1	8.7	2.1	0.6	3.3	3.0	-	0.2	-	0.1	
COMMUNICATION											
SYSTEM CONTROL	10.9	6.4	1.5	0.5	2.4	-	-	-	-	-	
	1.3	0.2	-	0.1	0.4	-	0.7	-	-	-	
GENERAL EQUIPMENT	13.1	6.3	1.5	0.5	2.4	2.2	-	0.1	-	0.1	
SUBTOTAL	957.6	690.7	98.8	27.8	125.9	5.2	3.3	0.6	-	5.4	
MOTOR VEHICLES											
TOTAL	957.6	690.7	98.8	27.8	125.9	5.2	3.3	0.6	-	5.4	

Table C3 - Functionalization of Rate Base for Capital Tax

2021 PROSPECTIVE COST OF SERVICE STUDY
 FUNCTIONALIZATION OF RATE BASE FOR CAPITAL TAX
 FORECAST YEAR ENDING MARCH 31, 2021
 (\$ MILLIONS)

Asset Class	Ending Rate Base Investment	Generation	Transmission	Sub-Transmission	Distribution Plant	Distribution Services	Ancillary Services	DIRECT ASSIGNMENT			
								Diesel	Lighting		
GENERATION	14,346.5	14,331.8									14.7
- Thermal	129.6	129.6									
DIESEL	4.8										4.8
SUBSTATION	2,181.9	21.0	944.8	319.5	833.8				62.8		
- HVDC	2,775.9	2,775.9									
TRANSMISSION	827.9	189.2	638.7								
- HVDC	1,699.2	1,699.2									
- Dedicated Radial Taps	14.3		14.3								
- US Interconnections	945.8		945.8								
- Non-Tariffable Transmission	77.3		77.3								
DISTRIBUTION	1,948.1				1,841.0						1.6
SUBTRANSMISSION	292.5			292.5							
TRANSFORMERS											
- SUBSTATION	73.8	48.5	11.4	3.9	10.1						
- DISTRIBUTION	6.8				6.8						
METERS	52.5				52.5						
BUILDINGS	426.1	205.8	49.5	15.2	77.5	70.3					4.4
COMMUNICATION											
SYSTEM CONTROL	243.6	144.1	34.6	10.6	54.3	-					-
	28.9	4.6	-	1.2	8.1	-			15.0		-
GENERAL EQUIPMENT	309.4	149.4	35.9	11.0	56.3	51.0					3.2
SUBTOTAL	26,384.8	19,699.1	2,752.3	653.9	2,940.3	121.4			77.8		14.1
MOTOR VEHICLES	139.5										
TOTAL	26,524.3	19,699.1	2,752.3	653.9	2,940.3	121.4			77.8		14.1
											126.0

Table C4 - Functionalization of Capital Tax

2021 PROSPECTIVE COST OF SERVICE STUDY
FUNCTIONALIZATION OF CAPITAL TAX
FORECAST YEAR ENDING MARCH 31, 2021

Asset Class	Capital Tax	Generation	Transmission	Sub-Transmission	Distribution Plant	Distribution Services	Ancillary Services	DIRECT ASSIGNMENT		
								Diesel	Lighting	
GENERATION	61.5	61.5	-	-	-	-	-	-	-	0.1
- THERMAL	0.6	0.6	-	-	-	-	-	-	-	-
DIESEL	0.0	-	-	-	-	-	-	0.0	-	-
SUBSTATION	9.4	0.1	4.1	1.4	3.6	-	0.3	-	-	-
- HVDC	11.9	11.9	-	-	-	-	-	-	-	-
TRANSMISSION	3.6	0.8	2.7	-	-	-	-	-	-	-
- HVDC	7.3	7.3	-	-	-	-	-	-	-	-
- Dedicated Radial Tabs	0.1	-	0.1	-	-	-	-	-	-	-
- US Interconnections	4.1	-	4.1	-	-	-	-	-	-	-
- Non-Tariffable Transmission	0.3	-	0.3	-	-	-	-	-	-	-
DISTRIBUTION	8.4	-	-	-	7.9	-	-	0.0	-	0.5
SUBTRANSMISSION	1.3	-	-	1.3	-	-	-	-	-	-
TRANSFORMERS	0.3	0.2	0.0	0.0	0.0	-	-	-	-	-
- SUBSTATION	0.0	-	-	-	0.0	-	-	-	-	-
- DISTRIBUTION	0.2	-	-	-	0.2	-	-	-	-	-
METERS	1.8	0.9	0.2	0.1	0.3	0.3	-	0.0	-	0.0
BUILDINGS	1.0	0.6	0.1	0.0	0.2	-	-	-	-	-
COMMUNICATION	0.1	0.0	-	0.0	0.0	-	0.1	-	-	-
SYSTEM CONTROL	1.3	0.6	0.2	0.0	0.2	0.2	-	0.0	-	0.0
GENERAL EQUIPMENT	113.1	84.5	11.8	2.8	12.6	0.5	0.3	0.1	-	0.5
SUBTOTAL										
MOTOR VEHICLES										
TOTAL	113.1	84.5	11.8	2.8	12.6	0.5	0.3	0.1	-	0.5

APPENDIX D: FUNCTIONALIZATION OF OPERATING & DEPRECIATION EXPENSE

Functionalization of Operating and Depreciation

Manitoba Hydro's financial reporting system (SAP), via settlement cost centers (SCCs), provides the initial functionalization of all operating & maintenance costs. Manitoba Hydro uses approximately 400 cost centers to provide the level of detail necessary to functionalize operating costs, depreciation and rate base.

The number of costs centers used depends on the degree of granularity required for either functionalization or associated business purposes. At the Generation and Transmission level, there is generally one cost center corresponding to each facility (generating station, switching station, convertor station, substation or transmission line). Costs related to Subtransmission, Distribution Plant and Distribution Services are generally captured in a smaller number of non-location specific cost centers, each corresponding to the sub-functions used in the study. For example, there are distinct cost centers for Limestone GS, Henday CS and the Glenboro-Rugby 230 kV transmission line, but only a single cost center for subtransmission lines or distribution substations.

Facility cost centres are used to capture the costs associated with maintaining or operating facilities used to produce, transmit or distribute electrical energy or involved in providing customer service. Non-facility cost centers capture the costs associated with various administrative services/functions or facilities which support administrative functions. These administrative costs include activities such as human resources, payroll, buildings and other such costs incurred to support the line activities that provide the delivery of power to our customers.

The PCOSS uses two similar approaches to functionalize administrative and common costs in proportion to labour costs that result in nearly identical functionalization:

SAP Labour Allocator – Granular allocation to SCC level based on labour costs charged to each SCC. Used in the initial SAP functionalization of common O&M costs.

Internal COS Labour Allocator – Broad allocation to functions in proportion to functionalized Operating costs (excluding water rentals, fuel and power purchases). Used for any subsequent offline functionalization of common Operating, Depreciation or Rate Base.

The costs for non-facility cost centers are allocated to facility cost centers on the basis of the SAP Labour Allocator. Allocating administrative costs to a facility cost center, which is in turn functionalized, allows Manitoba Hydro to functionalize these costs without the need for explicit functionalization of administrative costs in the COSS.

The functionalization of some costs is done outside of the Corporation's accounting system, such as communication system costs which are functionalized to all functions except customer service on the basis of the Internal COS Labour Allocator.

Functionalization of Substations

Substation facilities may be functionalized as entirely Transmission, Subtransmission or Distribution-related, or may be considered multifunction facilities that can support Transmission as well as Subtransmission and/or Distribution. For multifunction facilities, an analysis of voltage levels, functions, current use and cost data is used to derive the functionalization split between Transmission, Subtransmission and/or Distribution.

Functionalization of Communication

Communication costs, excluding the EMS/SCADA portion, are also functionalized in proportion to labour costs.

The EMS/SCADA system includes hardware, software and associated equipment that provide real time monitoring and control of Manitoba Hydro's electrical system and is functionalized as 16% Generation, 52% Transmission, 4% Subtransmission and 29% Distribution (**Table D3**).

Functionalization of Common Costs/General Plant

Common costs relate to activities and investments that support all five functions. These costs include administration and general costs such as Accounting, Human Resources, and Legal or investments in general plant such as personal computers and other IT infrastructure, buildings, tools, construction equipment, and furniture. These investments and operating costs support staff performing their job duties are therefore functionalized on the basis of labour costs.

Table D1 provides the results of the functionalization of Operating costs, and **Table D2** provides the functionalized Depreciation costs.

Table D1 – Functionalization of Operating Costs

SCC	Description	Operating	Generation	Transmission	Subtransmission	Distribution Plant	Customer Service	Ancillary Services	Diesel	Street Lighting
	Common Generation Costs	31,081	31,081							
	Demand Side Management	0.206	0.206							
	Hydraulic Generation	256,724	256,724							
	Thermal Generation	22,727	22,727							
	Purchased Power	139,829	139,829							
	Generation Outlet Transmission	0.028	0.028							
	Generating Switching Stations	1,218	1,218							
	Converter Stations	45,574	45,574							
	HVDC Lines	4,961	4,961							
	Generation Facilities & Costs	502,348	502,348							
	Common Trans Costs	25,531		25,531						
	Switching Stations	2,502		2,502						
	Transmission Substations	13,386		12,956				0.430		
	Dedicated Taps	-		-						
	Non Tariffable Transmission	2,189		2,189						
	US Interface	7,590		7,590						
	Networked AC Transmission Lines	13,499		13,499						
	Transmission Facilities/Costs	64,697		64,267				0.430		
	Common Subtrans / Dist Costs	13,199		2,164	11,035					
	Common Subtransmission	7,145		7,145						
	Subtransmission Substations	9,426		9,426						
	Subtransmission Lines	0.777		0.777						
	Subtrans. Facilities & Costs	17,348		17,348						
	Common Distribution Costs	2,873				2,873				
	Distribution Substations	26,376				26,376				
	Distribution Pole & Wire	52,873				52,873				
	Transform/Volt. Regulation	6,258				6,258				
	Area & Roadway Lighting	5,037								5,037
	Meters & Metering Transformers	0.066				0.066				
	Dist. Facilities & Costs	93,482				88,446				5,037
	Market Research & Development	0.707					0.707			
	Education & Safety	1,867					1,867			
	Industrial & Commercial Solutions	2,920					2,920			
	Power Quality Investigations	0.666					0.666			
	Service Extensions	13,367					13,367			
	Contact Center - Outages	1,087					1,087			
	Rates & Regulatory	4,977					4,977			
	Line Locates	3,227					3,227			
	Blig Moves/Safety Watches	1,472					1,472			
	Customer & Community Service Work	6,208					6,208			
	Customer General Inquiries	6,651					6,651			
	Wiring Inspections	1,394					1,394			
	Customer Billing	17,740					17,740			
	Customer Collections	10,631					10,631			
	Meter Reading	7,324					7,324			
	Customer Service Costs	80,240					80,240			
	Isolated Diesel Facilities	9,866							9,866	
	Communication & Control System	25,055	8,031	1,325	1,037	6,482	-	8,181		
	Planned Grants in Lieu Taxes	16,616	10,848	4,021	0,407	1,340				
	Buildings and General Equipment	14,198	6,856	1,648	0,506	2,582	2,343		0,115	0,147
		837,050	528,083	71,261	21,463	109,885	82,582	8,611	9,981	5,184

Table D2 - Functionalization of Depreciation Costs

SCC	Description	Depreciation	Generation	Transmission	Subtransmission	Distribution Plant	Customer Service	Ancillary Services	Diesel	Street Lighting
	Common Generation Costs	0.489	0.489							
	Demand Side Management	41.700	41.700							
	Hydraulic Generation	165.823	165.823							
	Thermal Generation	4.595	4.595							
	Purchased Power									
	Generation Outlet Transmission	3.820	3.820							
	Generating Switching Stations	0.944	0.944							
	Converter Stations	81.065	81.065							
	HVDC Lines	22.491	22.491							
	Generation Facilities & Costs	320.927	320.927							
	Common Trans Costs	0.044		0.044						
	Switching Stations	4.176		4.052				0.124		
	Transmission Substations	24.114		21.867				2.247		
	Dedicated Taps	0.197		0.197						
	Non Tariffable Transmission	1.977		1.977						
	US Interface	22.195		22.195						
	Networked AC Transmission Lines	11.022		11.022						
	Transmission Facilities/ Costs	63.725		61.354				2.371		
	Common Subtrans / Dist Costs									
	Common Subtransmission									
	Subtransmission Substations	10.674		10.674						
	Subtransmission Lines	6.434		6.434						
	Subtrans. Facilities & Costs	17.108		17.108						
	Common Distribution Costs									
	Distribution Substations	24.051				24.051				
	Distribution Pole & Wire	36.701				36.701				
	Transform/Volt. Regulation	9.993				9.993				
	Area & Roadway Lighting	4.927				4.927				4.927
	Meters & Metering Transformers	4.693				4.693				
	Dist. Facilities & Costs	80.365				75.438				4.927
	Market Research & Development									
	Education & Safety									
	Industrial & Commercial Solutions									
	Power Quality Investigations									
	Service Extensions									
	Contact Center - Outages									
	Rates & Regulatory	4.982					4.982			
	Line Locates									
	Big Dig Moves/Safety Watches									
	Customer & Community Service Work									
	Customer General Inquiries									
	Wiring Inspections									
	Customer Billing									
	Customer Collections									
	Meter Reading									
	Customer Service Costs	4.982					4.982			
	Isolated Diesel Facilities	0.020							0.020	
	Communication & Control System									
		17.975	9.667	2.238	0.777	4.132		1.162		
	Planned Grants In Lieu Taxes									
	Buildings and General Equipment	48.843	23.588	5.669	1.742	8.883	8.059		0.395	0.506
		553.946	354.182	69.261	19.627	88.453	13.041	3.532	0.416	5.433

Table D3 – SCADA Functionalization Factors

Station Name	RTU Count	Gen	Trans	SubTrans	Dist
Atwood Station - 1079	4	0%	0%	0%	100%
Adelaide Station - 1530	1	0%	0%	0%	100%
Amy Station - 1506	1	0%	0%	0%	100%
Arlington Station - 1504	1	0%	0%	0%	100%
Ashern Station - 2338	1	0%	100%	0%	0%
Birchtree Station - 2659	1	0%	100%	0%	0%
Birtle Station - 2644	1	0%	100%	0%	0%
Bissett DSC - 3829	1	0%	0%	0%	100%
Border Main Station - 2822	1	0%	100%	0%	0%
Boyd Station - 1510	1	0%	0%	0%	100%
Brandon Generation Station	1	100%	0%	0%	0%
Brandon Victoria Station - 2060	1	0%	100%	0%	0%
Burrows Station - 1527	1	0%	0%	0%	100%
Cambridge Station - 1515	1	0%	0%	0%	100%
Carberry North Station - 2149	1	0%	0%	0%	100%
Charles Station - 1511	1	0%	0%	0%	100%
Chisago 500 Station (US)	1	0%	100%	0%	0%
Church Station - 1525	1	0%	0%	0%	100%
Cliff Lake Main Station - 2744	1	0%	100%	0%	0%
Cornwallis Station - 2590	1	0%	100%	0%	0%
Court Station - 1086	1	0%	0%	0%	100%
Crocus Plains Station - 2735	1	0%	0%	0%	100%
Dawson Road Station - 1008	1	0%	0%	0%	100%
Des Meurons Station - 1009	1	0%	0%	0%	100%
Dorsey Station - 1075	3	0%	100%	0%	0%
Edmonton Station - 1521	1	0%	0%	0%	100%
Elm Creek Station - 2738	1	0%	0%	0%	100%
Empress Station - 1520	1	0%	0%	0%	100%
Fife Station - 1524	1	0%	0%	0%	100%
Forbes 500 (US)	1	0%	100%	0%	0%
Fortier Station - 2689	1	0%	100%	0%	0%
Glenboro Station - 2634	1	0%	100%	0%	0%
Grand Rapids Generating Station	1	100%	0%	0%	0%
Grand Rapids Switching Station	1	0%	100%	0%	0%
Great Falls Generating Station	1	0%	100%	0%	0%
Harrow Station - 1402	1	0%	100%	0%	0%
Henday Station - 2730	1	100%	0%	0%	0%

Table D3 – SCADA Functionalization Factors

Station Name	RTU Count	Gen	Trans	SubTrans	Dist
Herblet Lake Station - 2779	1	0%	100%	0%	0%
Highland Park Station - 2740	1	0%	0%	0%	100%
Inco Station - 2410	1	0%	100%	0%	0%
Jenpeg Station - 198	2	100%	0%	0%	0%
Jessie Station - 1522	1	0%	0%	0%	100%
Keewatin Station - 1518	1	0%	0%	0%	100%
Keewatinohk Station - 2766	1	100%	0%	0%	0%
Kelsey Generating Station	1	0%	100%	0%	0%
Kettle Generating Station	1	100%	0%	0%	0%
King Station - 1501	1	0%	0%	0%	100%
Kirkfield Station - 1407	1	0%	100%	0%	0%
Laverendrye Station - 1435	1	0%	100%	0%	0%
Letellier Station - 2074	1	0%	100%	0%	0%
Limestone Generating Station	2	100%	0%	0%	0%
Lindsay Station - 1507	1	0%	0%	0%	100%
Logan Station - 1523	1	0%	0%	0%	100%
Longspruce Generating Station	3	100%	0%	0%	0%
Madison Station - 1043	1	0%	0%	0%	100%
Manitogagan Station - 2611	1	0%	100%	0%	0%
Martin Station - 1517	2	0%	0%	0%	100%
McArthur Falls Generating Station	1	0%	100%	0%	0%
McPhillips Station - 1401	2	0%	100%	0%	0%
Mercy Street Main Station - 2595	1	0%	100%	0%	0%
Minitonas Station - 2466	1	0%	100%	0%	0%
Missi Falls Station - 934	1	100%	0%	0%	0%
Mohawk Station - 1046	2	0%	100%	0%	0%
Mystery Lake Road Station - 2632	1	0%	100%	0%	0%
Neepawa Station - 2165	1	0%	100%	0%	0%
Neepawa 230kV Station - 2166	1	0%	100%	0%	0%
Notigi Station - 2713	1	0%	0%	0%	100%
Overflowing River Main Station - 2666	1	0%	100%	0%	0%
Parkdale Station - 1409	1	0%	100%	0%	0%
Peace Gardens Station (US)	1	0%	100%	0%	0%
Pine Falls Station - 2686	1	0%	100%	0%	0%
Plessis Station - 1436	1	0%	100%	0%	0%
Point Du Bois Generating Station	1	100%	0%	0%	0%
Ponton Station - 2699	1	0%	100%	0%	0%
Portage Sask Station - 2002	1	0%	100%	0%	0%
Portage South Station - 2751	1	0%	100%	0%	0%
Radisson Converter Station - 4210	1	100%	0%	0%	0%
Rall's Island Station - 2638	1	0%	100%	0%	0%

Table D3 – SCADA Functionalization Factors

Station Name	RTU Count	Gen	Trans	SubTrans	Dist
Raven Lake Station - 2591	1	0%	100%	0%	0%
Reston South Station - 2039	1	0%	100%	0%	0%
Richer Station - 2756	1	0%	100%	0%	0%
Ridgeway Station - 1076	2	0%	100%	0%	0%
Riel 230 kV Station	3	0%	100%	0%	0%
Roblin Main Station - 2676	1	0%	100%	0%	0%
Rockwood Station - 2231	1	0%	100%	0%	0%
Roseau County Station (US)	1	0%	100%	0%	0%
Ross Lake Main Station - 2719	1	0%	100%	0%	0%
Rosser Station - 1408	2	0%	100%	0%	0%
Rover Station - 1503	1	0%	0%	0%	100%
Scotland Station - 1505	1	0%	0%	100%	0%
Selkirk Generating Station	1	100%	0%	0%	0%
Seven Sisters Generating Station	2	100%	0%	0%	0%
Sherbrook Station - 1514	1	0%	0%	100%	0%
Silver Station - 2500	1	0%	0%	100%	0%
Slave Falls Generating Station	1	100%	0%	0%	0%
St. James Station - 1026	2	0%	100%	0%	0%
St. Joseph Station - 2827	1	100%	0%	0%	0%
St. Leon Station - 2703	1	0%	100%	0%	0%
St. Matthews Station - 1508	1	0%	0%	0%	100%
St. Vital Station - 1406	2	0%	100%	0%	0%
Stafford Station - 1528	1	0%	100%	0%	0%
Stanley Station - 2737	1	0%	0%	100%	0%
Strathcona Station - 1509	1	0%	0%	0%	100%
Taylor Station - 1516	1	0%	0%	0%	100%
Transcona Station - 1403	1	0%	100%	0%	0%
Transcona East Station - 1098	1	0%	0%	100%	0%
Vermillion Main Station - 2594	1	0%	100%	0%	0%
Virden West Station - 2762	1	0%	100%	0%	0%
Whiteshell Station - 2167	2	0%	100%	0%	0%
Wilkes Station - 1085	1	0%	0%	0%	100%
Wuskwatim Generating Station	1	100%	0%	0%	0%
Wuskwatim Switching Station	1	0%	100%	0%	0%
York Station - 1502	1	0%	0%	0%	100%
	133	16%	52%	4%	29%

APPENDIX E: CLASSIFICATION

Table E1 – Calculation of System Load Factor

The System Load Factor has been derived on the basis of the average of eight years of historic domestic load factors, as shown in **Table E1**. The SLF is used in the classification of select Generation and Transmission-related costs, and results in 61.4% of these costs being classified as Energy, and the remaining 38.6% classified as Demand.

Table E1 – Calculation of System Load Factor

Fiscal Year	Load Factor
2011/12	61.7%
2012/13	62.0%
2013/14	61.7%
2014/15	61.8%
2015/16	62.9%
2016/17	59.7%
2017/18	61.8%
2018/19	59.8%
Average	61.4%

APPENDIX F: ALLOCATION

Table F1 – Classified Costs by Allocation Table

Prospective Cost Of Service Study
March 31, 2021
Classified Costs by Allocation Table
(\$ millions)

System Load Factor: 61.4%

Allocation Table	Function		Interest	Depreciation	Operating	Common Costs	Total
E12	Generation	Energy Share	461.3	196.4	322.7	74.0	1,054.4
D14	Generation	Demand Share	290.0	123.5	101.9	38.9	554.2
		Common Costs	23.2	33.4	56.3	(112.9)	-
		Total Generation	774.4	353.3	481.0	-	1,608.6
E13	Transmission	Energy Share	16.2	13.6	4.7	9.2	43.7
D13	Transmission	Demand Share	87.2	47.9	32.3	44.7	212.1
D13	Transmission Non-Tariffable	Demand Share	3.7	2.0	2.2	2.1	10.0
		Common Costs	6.3	9.0	40.6	(56.0)	-
		Total Transmission	113.4	72.5	79.8	-	265.8
D21	Subtrans		28.7	17.1	17.3	8.4	71.6
		Common Costs	1.8	2.5	4.1	(8.4)	-
		Total Subtransmission	30.6	19.6	21.5	-	71.6
D32	Dist. Plant	Stations	39.2	24.1	26.4	14.4	104.0
D36	Dist. Plant	Lines	70.7	36.3	52.2	25.6	184.8
D40	Dist. Plant	S/E	16.0	10.0	6.3	5.2	37.5
C27	Dist. Plant	Services	0.8	0.4	0.6	0.3	2.2
C40	Dist. Plant	Meters	2.5	4.7	0.1	1.2	8.4
		Common Costs	9.3	13.0	24.3	(46.6)	-
		Total Distribution Plant	138.5	88.5	109.9	-	336.9
C11	Dist Serv	Cust Acct - Billings	-	-	17.7	3.3	21.1
C12	Dist Serv	Cust Acct - Collections	-	-	10.6	2.0	12.6
C14	Dist Serv	Inspection	-	-	1.4	0.3	1.7
C15	Dist Serv	Meter Read	-	-	7.3	1.4	8.7
C10	Dist Serv	General	-	5.0	6.8	2.2	14.1
C13	Dist Serv	General - Smaller Customers	-	-	26.9	5.1	32.0
C16	Dist Serv	General - Excl GSL >30kV	-	-	6.5	1.2	7.7
C23	Dist Serv	Industrial & Commercial	-	-	2.9	0.6	3.5
		Common Costs	5.7	8.1	2.3	(16.1)	-
		Total Distribution Services	5.7	13.0	82.6	-	101.3
		Total Allocated Costs	1,062.6	546.9	774.7	-	2,384.2
E01	Generation	Diesel	0.2	(0.0)	9.3	0.8	10.3
C01	Distribution	Diesel	0.1	0.0	0.6	0.1	0.8
		Common Costs	0.4	0.4	0.1	(0.9)	-
C01	Distribution	Lighting	5.6	4.9	5.0	0.9	16.5
		Common Costs	0.3	0.5	0.1	(0.9)	-
D04	Transmission	Taps - GSL >100kV	0.7	0.2	-	-	0.9
E01	Generation	Export	-	0.6	46.6	-	47.2
D04	Transmission	Export	-	-	-	-	-
E01	Generation	SEP - GSM	0.7	0.3	0.5	-	1.5
D04	Transmission	SEP - GSM	0.1	0.1	0.1	-	0.2
E01	Generation	SEP - GSL0-30kV	0.0	0.0	0.0	-	0.1
D04	Transmission	SEP - GSL0-30kV	0.0	0.0	0.0	-	0.0
		Total Directs	8.1	7.0	62.4	-	77.5
		Total	1,070.7	553.9	837.1	-	2,461.7
	Energy		478.4	210.9	383.8	84.0	1,157.2
	Demand		536.3	261.0	238.7	139.3	1,175.3
	Customer		9.1	15.1	86.6	18.5	129.2
			1,023.8	487.0	709.1	241.9	2,461.7

Table F2 - Allocation Tables

Table	Type	Costs Allocated	Method
E12	Unweighted Energy	Energy related costs within the Generation function.	Annual kWh sales as measured at generation. Distribution and transmission losses are assigned to each rate class based upon the voltage level at which they receive service.
E13	Unweighted Energy	Energy related costs within the Transmission function.	
D13	Winter Coincident Peak Demand	Demand related costs within the Transmission function.	Coincident peak demand of each class including losses during the top 50 winter coincident peak hours. Utilizes load research data for past eight years.
D14	Winter Coincident Peak Demand	Demand related costs within the Generation function	
D21	Winter Coincident Peak Demand	Costs within Subtransmission function.	Coincident peak demand of each class including losses during the top 50 winter coincident peak hours. Utilizes load research data for past eight years. Customers served at >100kV are excluded
D32	Class Non-Coincident Peak Demand	Cost of Distribution stations and station transformers within the Distribution Plant function.	Non-Coincident peak demand of each class including losses. Utilizes load research data for past eight years. Customers served at >30kV are excluded.
D36	Class Non-Coincident Peak Demand	Cost of Distribution lines and infrastructure within the Distribution Plant Function.	Non-Coincident peak demand of each class including losses. Utilizes load research data for past eight years. The demand of GSL 0-30kV customers that do not use Secondary Distribution is reduced 30%. Customers served at >30kV are excluded.
D40	Class Non-Coincident Peak Demand	Cost of Distribution transformation within the Distribution Plant function.	Non-Coincident peak demand of each class including losses. Utilizes load research data for past eight years. GSL customers with customer owned transformation are excluded.
C27	Weighted Customer Count – Services	Cost of service drops within the Distribution Plant function	Customer count weighted by replacement cost of a service drop adjusted to recognize that there are multiple customers served by a single service as shown in Table F4. GSL, Flat Rate Water Heating, Area & Roadway Lighting excluded.
C40	Weighted Customer Count – Meters	Costs of meters and metering transformers within the Distribution Plant function	Customer count weighted by the relative cost of metering equipment as shown in Table F8. Flat Rate Water Heating, A&RL excluded

Table F3 – Customer Service Allocation Tables

Table	Classes ³	Customer Service Activity	Description	Operating (\$ million)	Allocator	Rationale for Allocator
C10 General Customer Service	All	Education & Safety	Public Affairs, District office costs-public safety and education	1.9	Revenue	Revenue allocator recognizes that costs could alternately be treated as A&G, which would result in a directionally similar allocation of costs to classes.
		Rates & Regulatory	Public Hearings, Cost of Service, Rate Design, and Load Research costs	5.0		
C10 Total				6.8		
C16 General Customer Service – Excluding GSL >30kV	Excludes GSL >30kV	Marketing R&D	Costs related to marketing plans, customer surveys, and enhancing business development in the province	0.7	Revenue	Line Locates/Moves/Safety Watches are for public safety and the protection of MH infrastructure Revenue allocator recognizes that costs could alternately be treated as A&G, which would result in a directionally similar allocation of costs to classes.
		Call Center Outage calls		1.1		
		Line Locates	Cost of locates for customers, MH work, public streets and roadways.	3.2		
		Building Moves & Safety Watches	Costs related to building and equipment moves, and oversight of work conducted near electric plant	1.5		
C16 Total				6.5		
C23 I&CS	GSL	Industrial & Commercial Solutions	Activities of departments focused on GSL including consultation, service extension, billing-related inquiries, power quality, general inquiries	2.9	Revenue	Service provided to GSL customers A revenue allocator recognizes that the cost to provide these services to customers generally increases as the size of the customer increases
C13 Customer Service – Smaller Customers	Excludes GSL	Customer & Community Service Work	Disconnects/reconnects for customer driven work, opening Customer Service Termination Enclosures, pulling meter, other work requested by the customer	6.2	Revenue	Services provided to smaller customers; GSL are provided similar services by I&CS and are excluded A revenue allocator recognizes that the cost to provide these services to customers generally increases as the size of the customer increases
		General Inquiries	District offices responding to general inquiries	6.7		
		Power Quality	District offices responding to power quality issues	0.7		
		Service Extensions	Pricing of service work, administration of customer service policy	13.4		
C13 Total				26.9		

³ Customer service costs are forecast separately for the Diesel class. Diesel is therefore excluded from all allocators.

Table F3 – Customer Service Allocation Tables

C11 Billings	All	Billings	Activities associated with billing, customer moves, payment receipt, new customer accounts, postage, printing and Banner maintenance	17.7	Weighted Customer Count	Weighting based on estimate of time spent serving each class and number of customer accounts
C12 Collections	Excludes GSL, ARL	Collections	Cost of customer collection activities and bad debt expense	10.6	Weighted Customer Count	Historical data of collection activity and bad debt categorizes between residential and commercial. Commercial portion prorated between classes on customer count A&RL excluded-- historically no collection issues. Infrequent GSL collection activities through I&CS.
C14 Inspections	Excludes A&RL	Inspections	Inspection of customer-owned plant	1.4	Weighted Customer Count	Historical data categorizes between residential and commercial. Costs then prorated based on customer count. A&RL facilities not customer-owned and thus excluded
C15 Meter Reading	Excludes A&RL	Meter Reading	Cost of meter reading activities	7.3	Weighted Customer Count	Weights reflect the relative frequency of meter reads. Excludes unmetered A&RL
Total Customer Service				80.2		

Table F4 – Updated Service Drop Weighting Factors

Customer Class	Services by Size		Services by Configuration		O/H Service Cost		U/G Service Cost		Weighted Service Drop Cost	Class Weighted Service Drop Cost
	Amps	%	O/H %	U/G %	Cost	Description	Cost	Description		
Residential	up to 200	99%	67%	33%	644	1ph 25m 200a	1,286	1ph 15m 200a	847	858
	>200	1%	67%	33%	796	1ph 20m 400a	1,667	1ph 15m 400a	11	11
GSS ND 1ph	up to 200	92%	94%	6%	644	1ph 25m 200a	1,286	1ph 15m 200a	628	696
	>200	8%	94%	6%	796	1ph 20m 400a	1,667	1ph 15m 400a	68	68
GSS D 1ph	201-400	52%	94%	6%	796	1ph 20m 400a	1,667	1ph 15m 400a	441	1,237
	>400	48%	94%	6%	1,673	1ph 20m 600a	1,411	1ph 3m 600a	795	795
GSS ND 3ph	up to 200	44%	64%	36%	1,084	3ph 25m 200a	1,846	3ph 15m 200a	598	1,837
	201-400	40%	64%	36%	2,175	3ph 20m 400-600a	2,547	3ph 15m 400a	924	924
	>400	16%	64%	36%	2,175	3ph 20m 400-600a	1,617	3ph 3m 600a	316	316
GSS D 3ph	up to 200	20%	64%	36%	1,084	3ph 25m 200a	1,846	3ph 15m 200a	272	2,641
	201-600	40%	64%	36%	2,175	3ph 20m 400-600a	1,617	3ph 3m 600a	790	790
	>600	40%	64%	36%	4,412	3ph 15m 800-1200a	3,128	3ph 3m 800-1000a	1,580	1,580
GSM	up to 600	24%	24%	76%	2,175	3ph 20m 400-600a	1,617	3ph 3m 600a	420	3,416
	601-1200	44%	24%	76%	4,412	3ph 15m 800-1200a	3,128	3ph 3m 800-1000a	1,512	1,512
	>1200	32%	0%	100%	-	n/a	4,638	3ph 3m 2000a	1,484	1,484

Customer Class	Customer Count	Customers with Shared Service Drop	Shared Service Drops (%)	Proration of Shared Service Drops	Count Adjusted for Shared Service Drops	Adjustment Factor	Class Weighted Service Drop Cost	Adjusted Class Weighted Service Drop Cost	Service Drop Weighting Factor
Residential	524,586	111,000	95.7%	4,777	418,363	79.8%	858	684	1.1
GSS ND 1ph	42,871	3,409	2.9%	147	39,609	92.4%	696	643	1.0
GSS D 1ph	4,613	190	0.2%	8	4,431	96.1%	1,237	1,188	1.8
GSS ND 3ph	12,413	987	0.9%	42	11,469	92.4%	1,837	1,697	2.6
GSS D 3ph	9,192	379	0.3%	16	8,829	96.1%	2,641	2,537	3.9
GSM	2,029	27	0.0%	1	2,003	98.7%	3,416	3,373	5.2
Total	595,705	115,992		4,992	484,705				

Table F5 - Billing Weighting Factors

	2018 Unweighted Customer	Adjustments & Complex Billing ¹	CIS Admin ²	Customer Accounts ²	Field Billing ²	Admin (Postage, Contact Center, Banner) ²
Residential - Std & A/E	485,421	70.8%	83.7%	83.9%	83.8%	83.7%
Residential - Seasonal	19,717	1.0%	3.4%	3.4%	3.4%	3.4%
Residential - FRWH	3,104		0.5%	0.5%	0.5%	0.5%
GSS ND	53,751	5.3%	9.3%	9.3%	9.3%	9.3%
GSS Demand	12,867	1.3%	2.2%	2.2%	2.2%	2.2%
GSS Seasonal	909	0.0%	0.2%	0.2%	0.2%	0.2%
GSS FRWH	328		0.1%	0.1%	0.1%	0.1%
GSM	2,152	16.5%	0.4%	0.4%	0.4%	0.4%
GSL 0-30 kV	325	3.8%	0.1%			0.1%
GSL 30-100 kV	40	0.5%	0.0%			0.0%
GSL >100kV	16	0.2%	0.0%			0.0%
A&RL	1,221	0.6%	0.2%		0.2%	0.2%
	579,851	100.0%	100.0%	100.0%	100.0%	100.0%

1 - shares based on estimate of time serving each class

2 - shares based on customer count, limited to classes served by department

Billing Electric EFTs			Forecast \$
18.8	9.8	5.8	4,063,974

2018 Forecast Operating (\$)				
2,221,560	1,155,211	687,203	7,235,191	10,429,341

	2018 Unweighted Customer	Adjustments & Complex Billing	CIS Admin	Customer Accounting	Field Billing	Admin (Postage, Contact Center, Banner)	Total Cost	Unit Cost	Weighting Factor
Residential - Std & A/E	485,421	1,572,865	967,083	576,884	6,060,907	8,730,900	17,908,638	36.89	1.10
Residential - Seasonal	19,717	21,237	39,281	23,432	246,184	354,635	684,769	34.73	1.00
Residential - FRWH	3,104	-	6,184	3,689	38,756	55,829	104,458	33.65	1.00
GSS ND	53,751	118,303	107,086	63,879	671,128	966,779	1,927,175	35.85	1.10
GSS Demand	12,867	28,320	25,634	15,291	160,656	231,429	461,330	35.85	1.10
GSS Seasonal	909	979	1,811	1,080	11,350	16,349	31,569	34.73	1.00
GSS FRWH	328	-	653	390	4,095	5,899	11,038	33.65	1.00
GSM	2,152	366,557	4,287	2,557	26,870	38,706	438,978	203.99	6.10
GSL 0-30 kV	325	85,276	647	-	-	5,846	91,769	282.37	8.40
GSL 30-100 kV	40	10,496	80	-	-	719	11,295	282.37	8.40
GSL >100kV	16	4,198	32	-	-	288	4,518	282.37	8.40
A&RL	1,221	13,329	2,433	-	15,245	21,961	52,968	43.38	1.30
	579,851	2,221,560	1,155,211	687,203	7,235,191	10,429,341	21,728,506		

Table F6 - Collections Weighting Factors

Accounts in Arrears	As at Feb 2017	Share
Residential >90 days	18,522	92.5%
General Service > 60 days	1,492	7.5%
	20,014	100.0%

Bad Debt Expense \$	2014/15	2015/16
Residential	2,899,744	4,079,678
General Service	575,999	652,689
Total	3,475,743	4,732,367

Bad Debt Expense \$	2014/15	2015/16	Average
Residential	83%	86%	84.8%
General Service	17%	14%	15.2%

Forecast Collection Costs	9,186,206
Forecast Bad Debt Expense	2,544,000

	Accounts	Residential Collections	General Service Collections	Residential Bad Debt Expense	General Service Bad Debt Expense	Total	Unit	Weight
Residential	485,421	8,501,394	684,812	2,157,770	386,230	10,243,106	21.1	1.4
Residential Seasonal	19,717	8,169,560		2,073,546		416,058	21.1	1.4
Total Residential	505,138	331,834		84,224				
GSS ND	53,751				297,941	826,211	15.4	1.0
GSS Demand	12,867		528,270		71,322	197,780	15.4	1.0
GSS Seasonal	909		126,458		5,039	13,972	15.4	1.0
GSM incl SEP	2,152		8,934		11,929	33,079	15.4	1.0
Total General Service	69,679	21,150						
Total		8,501,394	684,812	2,157,770	386,230	11,730,206		

Table F7 - Meter Reading Weighting Factors

Rate Class	2017/18 Meter Reading Frequency				2017/18 Annual Meter Readings				Weighting Factor		
	Bi-Monthly		Annual	Self Read every 3 Yr	Total	Bi-Monthly		Annual		Self Read 1/3	Total
	12/yr	6/yr				12	6				
Residential		405,363	19,717	80,058	485,421				26,686	2,458,864	5
Residential - Seasonal					19,717			19,717		19,717	1
GSS Non Demand ¹		53,017			53,017					318,102	6
GSS Demand	12,867				12,867					154,404	12
GSS Seasonal			909		909			909		909	1
SEP - GSM	27				27					324	12
SEP - GSL	4				4					48	12
GSM	2,125				2,125					25,500	12
GSL 0 - 30 kV	321				321					3,852	12
GSL 30 kV - 100 kV	40				40					480	12
GSL > 100 kV	16				16					192	12
	15,400	458,380	20,626	80,058	574,464	184,800	2,750,280	20,626	26,686	2,982,392	

Note 1 - excludes 734 non-metered accounts

Table F8 – Meter Investment Weighting Factors

	Weighted Average Cost	Weight
Residential	\$34.60	1.1
GSS ND - single phase	\$31.90	1.0
GSS ND - three phase	\$453.32	14.2
GSS D - single phase	\$363.64	11.4
GSS D - three phase	\$3,365.43	105.5
GSM	\$3,900.67	122.3
GSL 750-30	\$13,338.89	418.2
GSL 30-100	\$49,410.95	1,549.1
GSL>100	\$106,010.06	3,323.7

APPENDIX G: DEVELOPMENT OF CLASS LOADS

Development of Class Loads

In **Table G4**, the energy sales at the meter are grossed up by distribution and transmission losses from **Table G2** to yield estimated energy generated to serve the various classes and subclasses.

The class coincident peak load factors are used to derive class coincident peaks at the meter, which are reduced by forecast DSM savings. Estimated distribution losses and transmission losses are applied to provide the estimate of class coincident peak at generation. Finally, class coincidence factors based on Load Research information have been applied to derive class non-coincident peaks. The calculation of class Coincident Peak and Non-coincident Peak can both be found in **Table G5**.

Forecast export energy in PCOSS21 includes 11,328 GWh in sales, which equals 12,615 GWh at Generation after adding back transmission losses of 1,287 GWh. This energy is used to calculate variable hydraulic O&M costs and the pro-rata share of water rentals attributed to exports.

Computation and Assignment of Losses

In order to reflect differential losses by class, energy sales and demand must be measured at generation as opposed to the meter when allocating energy and capacity costs. This is accomplished by assigning distribution and transmission losses to each of the rate classes based upon the voltage level in which they receive service.

Table G2 shows the computation of expected transmission and distribution losses on Manitoba Hydro's Integrated System. Distribution energy losses are simply the difference between sales at meter and energy at common bus. Distribution losses at time of system peak are calculated in **Table G3** based on the approach used by Mr. M. W. Gustafson in his article, "Approximating the System Loss Equation". The adjustment factor of -13% for temperature reflects the reduction in the resistivity of conductors between 0°C and -30°C, 0°C being the average Winnipeg temperature and the ambient temperature on the peak load day usually being around -30°C.

Distribution energy losses are assigned first. Customers receiving service at greater than 30 kV have been assigned losses based upon a uniform percentage of metered sales (1.5%). Customers receiving service at supply voltage less than 30 kV share in the residual losses. A differential percentage has been assigned depending upon whether service is taken at primary or secondary voltage level. General Service Small - Three Phase, General Service Medium and General Service Large are assumed to receive service at a primary service level, while Residential, Area and Roadway Lighting, and General Service Small - Single Phase are assumed to receive service at the secondary level. Capacity losses on the Distribution system are assigned in a similar manner. **Table G1** summarizes the assignment of the Distribution energy loss differential.

Table G1 – Differential Distribution Energy Losses

Residual Losses Assigned on a Differential Percentage Basis	
Secondary	+1.6%
Primary – Utility-owned transformation	-0.1%
Primary – Customer-owned transformation	-1.0%

Transmission losses are shared equally by all rate classes based upon deliveries from common bus, i.e., sales at the meter plus assigned distribution losses.

For the Surplus Energy Program customers, losses are assigned consistent with the class' service voltage levels and transformation ownership.

Table G2 – Calculation of Losses

**MANITOBA HYDRO
PROSPECTIVE COST OF SERVICE STUDY
March 31, 2021**

CALCULATION OF LOSSES

<u>ENERGY (in kW.h)</u>	<i>MANITOBA HYDRO</i>
Firm Energy at Generation (After DSM)	25,366,274,109
Common Bus Losses (After DSM)	1,836,858,050
Deliveries From Common Bus	<u>23,529,416,058</u>
Sales at Meter	22,470,691,293
Distribution Losses	<u><u>1,058,724,765</u></u>
<u>DEMAND (in MW)</u>	<i>MANITOBA HYDRO</i>
Firm Peak Capacity At Generation (After DSM)	4,417.7
Common Bus Losses (After DSM)	299.0
Deliveries From Common Bus	<u>4,118.7</u>
Demand at Meter	3,873.1
Distribution Losses	<u><u>245.6</u></u>

Table G3 - Determination of Coincident Peak Distribution Losses

MANITOBA HYDRO
2021 PROSPECTIVE COST OF SERVICE STUDY
March 31, 2021
DETERMINATION OF COINCIDENT PEAK DISTRIBUTION LOSSES

1) ENERGY SALES AND TOTAL LOSSES ON DISTRIBUTION SYSTEM (kW.h)

	Sales	Losses	Energy @ Common Bus
RESIDENTIAL	7,694,423,502	544,271,304	8,238,694,806
G.S.S. SINGLE PHASE	1,420,729,349	100,496,446	1,521,225,795
G.S.S. THREE PHASE	2,450,639,306	131,687,096	2,582,326,402
* G.S.M.	3,050,913,366	163,943,311	3,214,856,677
* G.S.L. O - 30	1,876,337,919	83,939,503	1,960,277,421
G.S.L. 30 - 100	1,881,290,369	28,219,356	1,909,509,725
LIGHTING	48,640,968	3,440,658	52,081,627
MAN. HYDRO CONSTRUCTION	50,750,000	2,727,093	53,477,093
	18,473,724,780	1,058,724,765	19,532,449,545

*(includes SEP sales)

2) COINCIDENT PEAK AT COMMON BUS (MW)

C.P. AT GENERATION	4,492.69
LESS SALES AT CB LEVEL :	
- EXPORTS	0.00
- * G.S.L. >100	(483.60)
C.B. LOSSES	(298.96)
EXPORT LOSSES	0.00
COINCIDENT PEAK AT COMMON BUS	3,710.12

3) LOAD FACTOR AT COMMON BUS 60.1%
 (Hours per Year = 8,760)

4) EQUIVALENT HOURS LOSS FACTOR

$$EQF = (0.08 \times 60.1\%) + (0.92 \times (60.1\%)^2)$$

$$= 0.380368$$

5) NO LOAD LOSS FACTOR AS A PERCENTAGE OF DISTRIBUTION ENERGY LOSSES 18.00%

a) $1,058,725 \times 0.1800 = 190,570$ MW.H

b) $\frac{1,058,725 \times 0.1800}{8,760} = 21.8$ MW @ PEAK

6) CO-EFFICIENT OF SYSTEM LOSSES

$$= \frac{1,058,725 - 190,570}{8,760 \times (3,710.12)^2 \times 0.38037}$$

$$= 0.000019$$

7) SYSTEM DISTRIBUTION LOSSES AT PEAK

$$= 21.75 + 0.000019 \times (3,710.12)^2$$

$$= 282.30 \text{ MW}$$

8) ADJUSTMENT FACTOR FOR TEMPERATURE -13.0%

9) SYSTEM DISTRIBUTION LOSSES AT PEAK ASSIGNED IN COSS 245.604 MW

10) RELATIONSHIP PEAK TO AVERAGE LOSSES (based on sales @ meter).

AVERAGE (KW.h)	1,058,725 / 18,473,725	= 5.73%
PEAK (MW)	245.60 / 3,464.520	= 7.09%

Table G4 - Prospective Peak Load Report – Energy

2021 Prospective Cost of Service Study
 Prospective Peak Load Report
 Using Top 50 Peak Hours

	<i>Energy Data</i>						
	Forecast # Cust. C90	Forecast Total KW.h Sales Before DSM	Forecast DSM KW.h Savings	Total KW.h Sales After DSM E20	Distribution Losses	Common Bus Losses	KW.h Generated Adjusted E12
Residential							
Residential	505,437	7,671,777,059	(59,031,119)	7,612,745,940	538,493,775	636,338,371	8,787,578,086
Seasonal	19,149	72,158,412	-	72,158,412	5,104,184	6,031,617	83,294,212
Water Heating	2,672	9,519,151	-	9,519,151	673,345	795,692	10,988,188
Total Residential	527,258	7,753,454,621	(59,031,119)	7,694,423,502	544,271,304	643,165,680	8,881,860,486
GS Small - Single Phase							
Non-Demand	41,887	1,005,840,716	(31,004,684)	974,836,032	68,955,820	81,485,127	1,125,276,979
Demand	4,613	448,727,738	(11,549,422)	437,178,316	30,924,164	36,543,100	504,645,580
Subtotal	46,501	1,454,568,455	(42,554,106)	1,412,014,349	99,879,983	118,028,228	1,629,922,560
Seasonal	984	5,320,000	-	5,320,000	376,315	444,691	6,141,006
Water Heating	301	3,395,000	-	3,395,000	240,148	283,783	3,918,931
Total Single Phase	47,786	1,463,283,455	(42,554,106)	1,420,729,349	100,496,446	118,756,702	1,639,982,497
GS Small - Three Phase							
Non-Demand	12,413	722,285,996	(22,264,210)	700,021,786	37,616,240	57,584,784	795,222,811
Demand	9,192	1,796,865,514	(46,247,994)	1,750,617,520	94,070,856	144,008,278	1,988,696,654
Total Three Phase	21,605	2,519,151,511	(68,512,204)	2,450,639,306	131,687,096	201,593,062	2,783,919,465
Total G.S.Small							
Non-Demand	54,301	1,728,126,713	(53,268,894)	1,674,857,819	106,572,059	139,069,912	1,920,499,790
Demand	13,805	2,245,593,253	(57,797,416)	2,187,795,836	124,995,020	180,551,378	2,493,342,235
Sub-Total G.S. Small	68,106	3,973,719,965	(111,066,310)	3,862,653,655	231,567,079	319,621,290	4,413,842,025
Seasonal	984	5,320,000	-	5,320,000	376,315	444,691	6,141,006
Water Heating	301	3,395,000	-	3,395,000	240,148	283,783	3,918,931
Total GS Small	69,391	3,982,434,965	(111,066,310)	3,871,368,655	232,183,542	320,349,764	4,423,901,961
General Service - Medium	2,001	3,081,681,770	(76,468,404)	3,005,213,366	161,487,584	247,213,111	3,413,914,061
General Service - Large							
0 - 30 kV	351	1,908,313,765	(34,275,847)	1,874,037,919	83,836,610	152,844,320	2,110,718,849
30 - 100 kV	43	1,682,274,756	(7,109,571)	1,675,165,186	25,127,478	132,735,817	1,833,028,481
30 - 100 kV - Curtailable	1	207,000,000	(874,816)	206,125,184	3,091,878	16,332,834	225,549,895
Over 100 kV	16	2,353,777,982	(52,852,910)	2,300,925,072	-	179,625,059	2,480,550,131
Over 100 kV - Curtailable	2	1,735,000,000	(38,958,559)	1,696,041,441	-	132,403,939	1,828,445,380
Total G.S.- Large	413	7,886,366,504	(134,071,703)	7,752,294,801	112,055,966	613,941,969	8,478,292,736
SEP							
GSM	28	45,700,000	-	45,700,000	2,455,727	3,759,347	51,915,073
GSL 0 - 30 kV	4	2,300,000	-	2,300,000	102,892	187,585	2,590,478
Total SEP	32	48,000,000	-	48,000,000	2,558,619	3,946,932	54,505,551
Street Lighting	133,978	47,336,851	(10,669,827)	36,667,024	2,593,672	3,064,943	42,325,639
Sentinel Lighting	26,163	11,973,944	-	11,973,944	846,987	1,000,885	13,821,815
Total - Lighting	160,140	59,310,795	(10,669,827)	48,640,968	3,440,658	4,065,828	56,147,454
Total - General Consumers	759,235	22,811,248,655	(391,307,362)	22,419,941,293	1,055,997,673	1,832,683,283	25,308,622,249
Extra Provincial		-	-	-	-	-	-
Man Hydro - Construction		50,750,000	-	50,750,000	2,727,093	4,174,767	57,651,859
Integrated System	759,235	22,861,998,655	(391,307,362)	22,470,691,293	1,058,724,765	1,836,858,050	25,366,274,109

Table G5 - Prospective Peak Load Report – Demand

2021 Prospective Cost of Service Study
 Prospective Peak Load Report
 Using Top 50 Peak Hours

Demand Data

	CP Load Factor	CP @ Meter Before DSM MW	Forecast DSM MW Savings	CP @ Meter After DSM MW	Distrib Losses MW	Common Bus Losses MW	CP @ Gen. MW D13/D14	Class Coinc. Factor	Class Demand NCP MW @ Meter D50	Class Demand NCP MW @ Gen. D20
Residential										
Residential	50.6%	1,731.3	(14.4)	1,716.9	146.3	135.2	1,998.5	90.0%	1,908.0	2,220.9
Seasonal	157.8%	5.2		5.2	0.4	0.4	6.1	8.0%	65.3	76.0
Water Heating	63.6%	1.7		1.7	0.1	0.1	2.0	80.0%	2.1	2.5
Total Residential	50.9%	1,738.3	(14.4)	1,723.9	146.9	135.8	2,006.5	87.3%	1,975.4	2,299.4
GS Small - Single Phase										
Non-Demand	62.4%	183.9	(8.2)	175.7	15.0	13.8	204.5	86.8%	202.4	235.6
Demand	66.4%	77.2	(3.1)	74.1	6.3	5.8	86.3	90.4%	82.0	95.5
Subtotal	63.6%	261.1	(11.3)	249.8	21.3	19.7	290.8	87.8%	284.4	331.1
Seasonal	162.5%	0.4		0.4	0.0	0.0	0.4	8.0%	4.7	5.4
Water Heating	69.4%	0.6		0.6	0.0	0.0	0.7	75.0%	0.7	0.9
Total Single Phase	63.8%	262.0	(11.3)	250.7	21.4	19.8	291.8	86.5%	289.9	337.4
GS Small - Three Phase										
Non-Demand	62.4%	132.0	(5.9)	126.1	8.1	9.7	144.0	86.8%	145.4	165.9
Demand	66.4%	309.1	(12.2)	296.8	19.0	22.9	338.8	90.4%	328.4	374.9
Total Three Phase	65.2%	441.1	(18.1)	423.0	27.1	32.7	482.8	89.3%	473.8	540.8
Total G.S.Small										
Non-Demand	60.5%	315.9	(14.1)	301.8	23.1	23.6	348.5	86.8%	347.8	401.5
Demand	64.7%	386.2	(15.3)	370.9	25.4	28.8	425.1	90.4%	410.4	470.3
Sub-Total G.S. Small	64.6%	702.1	(29.4)	672.7	48.4	52.3	773.5	88.7%	758.2	871.9
Seasonal	162.4%	0.4	-	0.4	0.0	0.0	0.4	8.0%	4.7	5.4
Water Heating	69.4%	0.6	-	0.6	0.0	0.0	0.7	75.0%	0.7	0.9
Total GS Small	64.7%	703.1	(29.4)	673.7	48.5	52.4	774.6	88.2%	763.6	878.2
General Service - Medium										
General Service - Medium	73.0%	482.2	(15.9)	466.3	29.9	36.0	532.2	91.3%	510.6	582.8
General Service - Large										
0 - 30 kV	80.3%	271.4	(5.8)	265.6	14.1	20.3	300.0	89.9%	295.6	333.9
30 - 100 kV	91.3%	210.3	(1.2)	209.1	3.9	15.5	228.4	76.9%	271.9	297.1
30 - 100 kV - Curtailable	96.1%	24.6	(0.1)	24.5	0.5	1.8 †	26.7	95.6%	25.6	28.0
Over 100 kV	91.0%	295.2	(9.2)	286.1	-	20.8	306.8	85.8%	333.5	357.7
Over 100 kV - Curtailable	97.1%	203.9	(6.3)	197.5	-	14.3 †	211.9	85.3%	231.7	248.5
Total G.S.- Large	89.5%	1,005.5	(22.7)	982.8	18.4	72.7	1,073.9	84.8%	1,158.3	1,265.1
SEP										
GSM	47.3%	11.0		11.0	0.7	0.9	12.6	84.0%	13.1	15.0
GSL 0 - 30 kV	157.1%	0.2		0.2	0.0	0.0	0.2	10.9%	1.5	1.7
Total SEP	49.0%	11.2	-	11.2	0.7	0.9	12.8	76.4%	14.7	16.7
Street Lighting										
Street Lighting	76.2%	7.1	(1.5)	5.6	0.5	0.4	6.5	65.1%	8.5	9.9
Sentinel Lighting	76.2%	1.8	-	1.8	0.2	0.1	2.1	65.1%	2.8	3.2
Total - Lighting	76.2%	8.9	(1.5)	7.4	0.6	0.6	8.6	65.1%	11.3	13.2
Total - General Consumers										
Total - General Consumers	65.9%	3,949.1	(83.9)	3,865.2	245.1	298.4	4,408.6	87.2%	4,433.9	5,055.3
Extra Provincial										
Extra Provincial	0.0%	-		-	-	-	0.0			
Man Hydro - Construction	73.0%	7.9		7.9	0.5	0.6	9.1			
Integrated System	66.0%	3,957.0	(83.9)	3,873.1	245.6	299.0	4,417.7			

† Demand for curtailable customers is forecast as if customers are not curtailed at time of system peak.

APPENDIX H: REVENUE

General Consumers Revenue

General Consumers Revenue in the approved budget reflects revenue based on the June 1, 2019 rates approved in Order 75/19. Additional General Consumer Revenue in the approved budget reflects the revenue associated with an assumed 3.5% rate increase effective December 1, 2020. For purposes of the COSS, Manitoba Hydro typically excludes these unapproved Additional General Consumer Revenues.

However, PCOSS21 has been updated to reflect revenues based on current rates, including the 2.9% rate increase implemented December 1, 2020 with the assumption these rates were in effect at the start of the 2020/21 test year.

Table H1 reconciles the differences between the overall revenue forecast in the approved budget to the revenues reflected in PCOSS21. For comparative purposes, a reconciliation of revenue from PCOSS18 is also provided.

Table H1 - Reconciliation of Revenue

	PCOSS18 2018 Test Year \$ (Millions)	PCOSS21 2021 Test Year \$ (Millions)
General Consumers Revenue at Approved Rates	1,569	1,735
Additional GCR	88	25
Bipole III Reserve Account	(119)	N/A
Extraprovincial	454	637
Other	30	28
Total Revenue	2,022	2,425
Less: Additional GCR in Forecast	(81)	(25)
Plus: Additional GCR (PCOSS21 based on Dec 1, 2020 rates)	N/A	52
Plus: Transfer from Bipole III Reserve Account	N/A	77
Less: Transfer to Major Capital Deferral Account	N/A	(40)
Less: Other Revenue	(30)	(28)
Total Revenue Included in PCOSS	1,910	2,462

Consumer Revenue also includes revenue associated with Late Payment Charges which is allocated between Residential and General Service customers based on a three-year average of actual late payment revenue. The result is that 81% of Late Payment revenue is allocated to the Residential Class. The residual 19% of Late Payment revenue is

allocated to the remaining classes on the basis of each class' forecast revenue, excluding GSL and A&RL given there are typically no collection issues associated with these classes.

Revenue in the COSS is also adjusted for revenue-related items that are included in the Net Movement in Regulatory Deferral account. The \$77 million funding provided by amortization of the Bipole III Reserve Account has been distributed proportionally based on class revenues, consistent with PUB findings on page 190 of Order 59/18. Similarly, class revenues have been reduced by \$40 million of revenues that have been placed in the Major Capital Reserve account.

Table H4 details class revenue and the allocation of adjustments to arrive at class/subclass revenue reflected in PCOSS21.

Export Revenue

The gross Extraprovincial Revenue from the test year is included in PCOSS21 and is used to reduce the revenue requirement borne by domestic customers. As shown in **Table H3**, Extraprovincial Revenue is reduced by the costs of the Affordable Energy Fund, variable hydraulic operating & maintenance costs and a pro-rata share of water rentals based on export-related share of total hydraulic generation (**Table H2**).

Table H2 - Calculation of Export Share of Hydraulic Generation

Total Exports (GWh incl. Losses)	12,615
Divided by: Total Hydraulic Generation (GWh)	36,661
Export Share of Hydraulic Generation	34.4%

Table H3 - Calculation of Net Export Revenue

	PCOSS21 \$ (Millions)
Export Revenue	638.0
Less: Water Rentals (34.4% of \$122.4M)	42.1
Less: Variable O&M (\$360/GWh)	4.5
Less: Affordable Energy Fund	0.6
Net Export Revenue	590.7

Other Revenue

Other Revenue of \$28 million is related to activities and services that are attributable to assets or services and not a particular customer class. This includes rental revenue, revenue associated with permit inspection fees and provision of services on customer owned plant, as well as amortization of capital contributions.

For COS purposes, the \$13 million amortization of capital contribution included in Other Revenue is applied as a credit against the investment which serves to reduce related revenue requirement expenses such as depreciation expense and finance expense.

The remaining \$16 million of Other Revenue is related to rental revenue from Joint Use, revenue for use/rental of Manitoba Hydro property, Inspection Fees and other miscellaneous revenue. Consistent with past practice in the COS Study, revenues associated with operating activities are identified and applied against their related operating expenses to the extent possible. For example, Joint Use revenue is applied against operating costs associated with Distribution Poles and Wires, and Inspection Fee revenue is applied against the Inspection subfunction of Distribution Customer Services. The residual net revenue has been applied against overall Operating expenses and functionalized broadly in proportion to labour costs.

Table H4 – Adjusted Revenue

2021 PROSPECTIVE COST OF SERVICE STUDY
ADJUSTED REVENUE INCLUDING DSM REDUCTION @ APPROVED RATES
For Year Ended March 31, 2021
(\$000s)

Revenue Class	Unadjusted Revenue	Transfer from BPIII Reserve	Transfer to Major Capital Deferral Acct	Allowable Revenue	Expense Offsets	To Export Revenue	General Consumer Adjustment	Total adjusted Revenue
Residential								
Residential	738,879	32,192	(16,567)	754,504			6,111	760,615
Seasonal	8,533	372	(191)	8,713			71	8,784
Water Heating	1,050	46	(24)	1,072			9	1,081
	<u>748,461</u>	<u>32,610</u>	<u>(16,782)</u>	<u>764,289</u>	-	-	<u>6,190</u>	<u>770,479</u>
General Service - Small								
Non Demand	166,831	7,269	(3,741)	170,359			344	170,702
Seasonal	739	32	(17)	755			2	756
Water Heating	446	19	(10)	455			1	456
Total Non Demand	<u>168,015</u>	<u>7,320</u>	<u>(3,767)</u>	<u>171,569</u>	-	-	<u>346</u>	<u>171,914</u>
Demand	<u>186,774</u>	<u>8,138</u>	<u>(4,188)</u>	<u>190,723</u>			<u>385</u>	<u>191,108</u>
	<u>186,774</u>	<u>8,138</u>	<u>(4,188)</u>	<u>190,723</u>	-	-	<u>385</u>	<u>191,108</u>
SEP								
GSM	1,985			1,985			4	1,989
GSL0-30kV	96			96			0	96
	<u>2,081</u>	-	-	<u>2,081</u>	-	-	<u>4</u>	<u>2,085</u>
General Service - Medium								
	<u>226,082</u>	<u>9,850</u>	<u>(5,069)</u>	<u>230,863</u>			<u>466</u>	<u>231,329</u>
	<u>226,082</u>	<u>9,850</u>	<u>(5,069)</u>	<u>230,863</u>	-	-	<u>466</u>	<u>231,329</u>
General Service - Large								
0 - 30 kV	118,677	5,171	(2,661)	121,186			244	121,431
30 - 100 kV	89,936	3,918	(2,017)	91,838				91,838
30-100 kV Curtailable	10,312	449	(231)	10,530				10,530
> 100 kV	112,242	4,890	(2,517)	114,616				114,616
> 100 kV Curtailable	81,181	3,537	(1,820)	82,898				82,898
	<u>412,349</u>	<u>17,966</u>	<u>(9,246)</u>	<u>421,069</u>	-	-	<u>244</u>	<u>421,313</u>
Area & Roadway Lighting								
Street Lighting	22,370	975	(502)	22,843				22,843
Sentinel Lighting	3,550	155	(80)	3,625			7	3,632
	<u>25,920</u>	<u>1,129</u>	<u>(581)</u>	<u>26,469</u>	-	-	<u>7</u>	<u>26,476</u>
Diesel								
Residential	814	35	(18)	831				831
Full Cost	8,028	350	(180)	8,197				8,197
	<u>8,842</u>	<u>385</u>	<u>(198)</u>	<u>9,029</u>	-	-	-	<u>9,029</u>
General Consumers								
	<u>1,778,524</u>	<u>77,398</u>	<u>(39,831)</u>	<u>1,816,091</u>	-	-	<u>7,642</u>	<u>1,823,733</u>
Miscellaneous - Non-Energy	972			972		(972)		-
Late Pmt & Cust Adj - Residential	6,190			6,190			(6,190)	-
Late Pmt & Cust Adj - Other	1,452			1,452			(1,452)	-
Total General Consumers	<u>1,787,138</u>	<u>77,398</u>	<u>(39,831)</u>	<u>1,824,705</u>	-	<u>(972)</u>	-	<u>1,823,733</u>
Extra-Provincial								
Other (Non Energy)	636,850			636,850		1,101		637,950
	<u>28,437</u>			<u>28,437</u>	<u>(28,309)</u>	<u>(129)</u>		<u>(0)</u>
Total Revenue	<u>2,452,425</u>	<u>77,398</u>	<u>(39,831)</u>	<u>2,489,992</u>	<u>(28,309)</u>	-	-	<u>2,461,683</u>

Prospective Cost of Service Study

*For Fiscal Year Ending
March 31, 2021*

ALLOCATION PROGRAM



Rate Analysis & Design Department
October 2021

**MANITOBA HYDRO
PROSPECTIVE COST OF SERVICE STUDY
FOR FISCAL YEAR ENDING
MARCH 31, 2021**

ALLOCATION PROGRAM

The Allocation Program takes the functionalized, classified costs and proportionally spreads them to the various customer rate classes and subclasses. The mathematical process is very simple, in that, if the entry in the allocation table for the Residential class represents 35% of the total for the table, the Residential class is allocated 35% of the costs to be assigned to the rate classes through use of the table.

The Allocation Program consists of six sections: class revenue tables, allocation tables, allocated costs, direct costs, total cost and allocation of Net Export Revenue.

Each allocation table is numbered with a three-digit alphanumeric code (such as C10, D10 or E10). The alpha code identifies the classified cost component as being Customer (C), Demand (D) or Energy (E) related. The allocated cost tables have the same identifier, but also indicate the functional level (Generation, Transmission, Subtransmission, Distribution Plant and Distribution Services). There is a separate allocated cost table for each cost component (interest, depreciation, operating and common costs) being allocated by use of the table. The total cost by cost component and table identifier corresponds to the data shown in Table F1 of PCOSS21.

The direct cost tables follow the same pattern as the allocation tables with a table number identifier along with a functional level identifier. However, there are no allocation tables, only allocated cost tables. These costs are specifically assigned to a particular rate class or subclass and correspond to the cost data by rate class/subclass shown in Table F1 of PCOSS21.

**MANITOBA HYDRO
PROSPECTIVE COST OF SERVICE STUDY
FOR FISCAL YEAR ENDING
MARCH 31, 2021**

NOTES:

1. Residential classification includes both standard and all-electric customers.
2. General Service Large customers that are classified as “Curtable Class” represent customers enrolled under the Curtable Rates Program.
3. General Service Large customers that are classified as “Class” represent customers that are not enrolled under the Curtable Rates Program.

ALLOCATION PROGRAM

Prospective Cost Of Service Study
 Class Revenue

		Curtable		
		Class	Class	Total
Residential	Standard & All Electric		760.6	760.6
	Seasonal		8.8	8.8
	Water Heating		1.1	1.1
Total Residential		-	770.5	770.5
General Service Small:	Non-Demand		170.7	170.7
	Demand		191.1	191.1
	Seasonal		0.8	0.8
	Water Heating		0.5	0.5
Total General Service Small		-	363.0	363.0
SEP	GSM		2.0	2.0
	GSL		0.1	0.1
Total SEP		-	2.1	2.1
General Service Medium			231.3	231.3
General Service Large	0-30KV		121.4	121.4
	30-100KV	10.5	91.8	102.4
	>100KV	82.9	114.6	197.5
Total General Service Large		93.4	327.9	421.3
Area & Roadway Lighting			26.5	26.5
Total General Consumers		93.4	1,721.3	1,814.7
Diesel			9.0	9.0
Export			638.0	638.0
Total System		93.4	2,368.3	2,461.7

Allocation Table		Prospective Cost Of Service Study C10 - Customer Service General - ALL		
		Curtaillable		
		Class	Class	Total
Residential	Standard & All Electric		760.6	760.6
	Seasonal		8.8	8.8
	Water Heating		1.1	1.1
Total Residential		-	770.5	770.5
General Service Small:	Non-Demand		170.7	170.7
	Demand		191.1	191.1
	Seasonal		0.8	0.8
	Water Heating		0.5	0.5
Total General Service Small		-	363.0	363.0
SEP	GSM		2.0	2.0
	GSL		0.1	0.1
Total SEP		-	2.1	2.1
General Service Medium		-	231.3	231.3
General Service Large	0-30KV	-	121.4	121.4
	30-100KV	10.5	91.8	102.4
	>100KV	82.9	114.6	197.5
Total General Service Large		93.4	327.9	421.3
Area & Roadway Lighting			26.5	26.5
Total General Consumers		93.4	1,721.3	1,814.7
Diesel				-
Export				-
Total System		93.4	1,721.3	1,814.7

Allocation Table		Prospective Cost Of Service Study C11 Weighted Number of Customers - Customer Accounting: Billings			
		Curtaillable			
		Weights	Class	Class	Total
Residential	Standard & All Electric	1.1		555,981	555,981
	Seasonal	1.0		19,149	19,149
	Water Heating	1.0		2,672	2,672
Total Residential			-	577,801	577,801
General Service Small:	Non-Demand	1.1		59,731	59,731
	Demand	1.1		15,186	15,186
	Seasonal	1.0		984	984
	Water Heating	1.0		301	301
Total General Service Small			-	76,201	76,201
SEP	GSM	6.1		171	171
	GSL	8.4		34	34
Total SEP			-	204	204
General Service Medium		6.1		12,208	12,208
General Service Large	0-30KV	8.4		2,944	2,944
	30-100KV	8.4	8	365	373
	>100KV	8.4	17	137	153
Total General Service Large			25	3,445	3,471
Area & Roadway Lighting		1.3		1,587	1,587
Total General Consumers			25	671,448	671,473
Diesel					-
Export					-
Total System			25	671,448	671,473

Allocation Table		Prospective Cost Of Service Study		
		C12 Weighted Number of Customers - Customer Accounting: Collections		
		Curtaillable		Total
		Weights	Class	
Residential	Standard & All Electric	1.4	707,612	707,612
	Seasonal	1.4	26,808	26,808
	Water Heating			-
Total Residential			734,420	734,420
General Service Small:	Non-Demand	1.0	54,301	54,301
	Demand	1.0	13,805	13,805
	Seasonal	1.0	984	984
	Water Heating			-
Total General Service Small			69,090	69,090
SEP	GSM	1.0	28	28
	GSL			-
Total SEP			28	28
General Service Medium		1.0	2,001	2,001
General Service Large	0-30KV			-
	30-100KV			-
	>100KV			-
Total General Service Large			-	-
Area & Roadway Lighting				-
Total General Consumers			805,539	805,539
Diesel				-
Export				-
Total System			805,539	805,539

Allocation Table		Prospective Cost Of Service Study		
		C13 Customer Service General - Smaller Customers		
		Curtaillable		Total
		Class	Class	
Residential	Standard & All Electric		760.6	760.6
	Seasonal		8.8	8.8
	Water Heating		1.1	1.1
Total Residential		0.0	770.5	770.5
General Service Small:	Non-Demand		170.7	170.7
	Demand		191.1	191.1
	Seasonal		0.8	0.8
	Water Heating		0.5	0.5
Total General Service Small		0.0	363.0	363.0
SEP	GSM		2.0	2.0
	GSL			0.0
Total SEP		0.0	2.0	2.0
General Service Medium			231.3	231.3
General Service Large	0-30KV			0.0
	30-100KV			0.0
	>100KV			0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting			26.5	26.5
Total General Consumers		0.0	1,393.3	1,393.3
Diesel				0.0
Export				0.0
Total System		0.0	1,393.3	1,393.3

Allocation Table		Prospective Cost Of Service Study C14 Percentage Of Electrical Inspection Costs - Weighted			
		Curtable			Total
		Weights	Class	Class	
Residential	Standard & All Electric	0.007		3,661.1	3,661.1
	Seasonal	0.007		138.7	138.7
	Water Heating				-
Total Residential			-	3,799.8	3,799.8
General Service Small:	Non-Demand	0.087		4,706.3	4,706.3
	Demand	0.087		1,196.5	1,196.5
	Seasonal	0.087		85.3	85.3
	Water Heating				-
Total General Service Small			-	5,988.1	5,988.1
SEP	GSM	0.087		2.4	2.4
	GSL	0.087		0.3	0.3
Total SEP			-	2.8	2.8
General Service Medium		0.087		173.5	173.5
General Service Large	0-30KV	0.087		30.4	30.4
	30-100KV	0.087	0.1	3.8	3.8
	>100KV	0.087	0.2	1.4	1.6
Total General Service Large			0.3	35.5	35.8
Area & Roadway Lighting					-
Total General Consumers			0.3	9,999.7	10,000.0
Diesel					-
Export					-
Total System			0.3	9,999.7	10,000.0

Allocation Table		Prospective Cost Of Service Study C15 Weighted Number Of Customers - Meter Reading Costs			
		Curtable			Total
		Weights	Class	Class	
Residential	Standard & All Electric	5		2,527,187	2,527,187
	Seasonal	1		19,149	19,149
	Water Heating				-
Total Residential			-	2,546,336	2,546,336
General Service Small:	Non-Demand	6		321,172	321,172
	Demand	12		165,662	165,662
	Seasonal	1		984	984
	Water Heating				-
Total General Service Small			-	487,818	487,818
SEP	GSM	12		336	336
	GSL	12		48	48
Total SEP			-	384	384
General Service Medium		12		24,015	24,015
General Service Large	0-30KV	12		4,206	4,206
	30-100KV	12	12	521	533
	>100KV	12	24	195	219
Total General Service Large			36	4,922	4,958
Area & Roadway Lighting					-
Total General Consumers			36	3,063,475	3,063,511
Diesel					-
Export					-
Total System			36	3,063,475	3,063,511

Allocation Table	Prospective Cost Of Service Study C16 Customer Service General - Excl GSL >30kV	Curtable		
		Class	Class	Total
Residential	Standard & All Electric		760.6	760.6
	Seasonal		8.8	8.8
	Water Heating		1.1	1.1
Total Residential		-	770.5	770.5
General Service Small:	Non-Demand		170.7	170.7
	Demand		191.1	191.1
	Seasonal		0.8	0.8
	Water Heating		0.5	0.5
Total General Service Small		-	363.0	363.0
SEP	GSM		2.0	2.0
	GSL		-	-
Total SEP		-	2.0	2.0
General Service Medium			231.3	231.3
General Service Large	0-30KV		121.4	121.4
	30-100KV		-	-
	>100KV		-	-
Total General Service Large		-	121.4	121.4
Area & Roadway Lighting			26.5	26.5
Total General Consumers		-	1,514.7	1,514.7
Diesel				-
Export				-
Total System		-	1,514.7	1,514.7

Allocation Table	Prospective Cost Of Service Study C23 Customer Service General - GSL	Curtable		
		Class	Class	Total
Residential	Standard & All Electric			-
	Seasonal			-
	Water Heating			-
Total Residential		-	-	-
General Service Small:	Non-Demand			-
	Demand			-
	Seasonal			-
	Water Heating			-
Total General Service Small		-	-	-
SEP	GSM			-
	GSL		0.1	0.1
Total SEP		-	0.1	0.1
General Service Medium				-
General Service Large	0-30KV		121.4	121.4
	30-100KV	10.5	91.8	102.4
	>100KV	82.9	114.6	197.5
Total General Service Large		93.4	327.9	421.3
Area & Roadway Lighting				-
Total General Consumers		93.4	328.0	421.4
Diesel				-
Export				-
Total System		93.4	328.0	421.4

Allocation Table		Prospective Cost Of Service Study				
		C27 Weighted Number Of Customers Excl. Street Lights				
		Single Phase	Three Phase	Curtailable		Total
Class	Class					
Residential	Standard & All Electric	1.1			555,981	555,981
	Seasonal	1.1			21,063	21,063
	Water Heating					-
Total Residential					-	577,045
General Service Small:	Non-Demand	1.0	2.6		74,162	74,162
	Demand	1.8	3.9		44,152	44,152
	Seasonal	1.0			984	984
	Water Heating					-
Total General Service Small					-	119,298
SEP	GSM	5.2			146	146
	GSL					-
Total SEP					-	146
General Service Medium		5.2			10,407	10,407
General Service Large	0-30KV					-
	30-100KV					-
	>100KV					-
Total General Service Large					-	-
Area & Roadway Lighting						-
Total General Consumers					-	706,895
Diesel						-
Export						-
Total System					-	706,895

Allocation Table		Prospective Cost Of Service Study				
		C40 Weighted Number Of Customers - Metering Equipment				
		Single Phase	Three Phase	Curtailable		Total
Class	Class					
Residential	Standard & All Electric	1.1			555,981	555,981
	Seasonal	1.1			21,063	21,063
	Water Heating					-
Total Residential					-	577,045
General Service Small:	Non-Demand	1.0	14.2		217,385	217,385
	Demand	11.4	105.5		1,022,330	1,022,330
	Seasonal	1.0			984	984
	Water Heating					-
Total General Service Small					-	1,240,699
SEP	GSM	122.3			3,424	3,424
	GSL	418.2			1,673	1,673
Total SEP					-	5,097
General Service Medium		122.3			244,753	244,753
General Service Large	0-30KV	418.2			146,579	146,579
	30-100KV	1,549.1		1,549	67,257	68,806
	>100KV	3,323.7		6,647	54,010	60,658
Total General Service Large					8,197	267,846
Area & Roadway Lighting						-
Total General Consumers					8,197	2,335,440
Diesel						-
Export						-
Total System					8,197	2,335,440

Allocation Table		Prospective Cost Of Service Study C90 Number Of Customers - Unadjusted		
		Curtailable		Total
		Class	Class	
Residential	Standard & All Electric		505,437	505,437
	Seasonal		19,149	19,149
	Water Heating		2,672	2,672
Total Residential		0	527,258	527,258
General Service Small:	Non-Demand Single Phase		41,887	41,887
	Non-Demand Three Phase		12,413	12,413
	Demand Single Phase		4,613	4,613
	Demand Three Phase		9,192	9,192
	Seasonal		984	984
	Water Heating		301	301
Total General Service Small		0	69,391	69,391
SEP	GSM		28	28
	GSL		4	4
Total SEP		0	32	32
General Service Medium			2,001	2,001
General Service Large	0-30KV		351	351
	30-100KV	1	43	44
	>100KV	2	16	18
Total General Service Large		3	410	413
Area & Roadway Lighting			160,140	160,140
Total General Consumers		3	759,232	759,235
Diesel			784	784
Export				0
Total System		3	760,016	760,019

Allocation Table		Prospective Cost Of Service Study		
		D13 Winter Coincident Peak (Adjusted For Losses) - Transmission		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric		1,998.5	1,998.48
	Seasonal		6.1	6.08
	Water Heating		2.0	1.99
Total Residential		0.0	2,006.5	2,006.55
General Service Small:	Non-Demand		348.5	348.46
	Demand		425.1	425.06
	Seasonal		0.4	0.44
	Water Heating		0.7	0.65
Total General Service Small		0.0	774.6	774.61
SEP	GSM			-
	GSL			-
Total SEP		0.0	0.0	-
General Service Medium			532.2	532.25
General Service Large	0-30KV		300.0	300.02
	30-100KV		26.7	228.4
	>100KV		211.9	306.8
Total General Service Large		238.6	835.3	1,073.89
Area & Roadway Lighting			8.6	8.56
Total General Consumers		238.6	4,157.2	4,395.85
Diesel				-
Export				0.00
Total System		238.6	4,157.24	4,395.85
			SEP	
			Total	4,395.9

Allocation Table		Prospective Cost Of Service Study		
		D14 Winter Coincident Peak (Adjusted For Losses) - Generation		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric		1,998.5	1,998.5
	Seasonal		6.1	6.1
	Water Heating		2.0	2.0
Total Residential		0.0	2,006.5	2,006.5
General Service Small:	Non-Demand		348.5	348.5
	Demand		425.1	425.1
	Seasonal		0.4	0.4
	Water Heating		0.7	0.7
Total General Service Small		0.0	774.6	774.6
SEP	GSM			0.0
	GSL			0.0
Total SEP		0.0	0.0	0.0
General Service Medium			532.2	532.2
General Service Large	0-30KV		300.0	300.0
	30-100KV		26.7	228.4
	>100KV		211.9	306.8
Total General Service Large		238.6	835.3	1,073.9
Area & Roadway Lighting			8.6	8.6
Total General Consumers		238.6	4,157.2	4,395.9
Diesel				0.0
Export				0.0
Total System		238.6	4,157.2	4,395.9

Allocation Table		Prospective Cost Of Service Study D20 Class NCP Adjusted For Losses (NCP1)		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric		2,220.9	2,220.9
	Seasonal		76.0	76.0
	Water Heating		2.5	2.5
Total Residential			-	2,299.4
General Service Small:	Non-Demand		401.5	401.5
	Demand		470.3	470.3
	Seasonal		5.4	5.4
	Water Heating		0.9	0.9
Total General Service Small			-	878.2
SEP	GSM			-
	GSL			-
Total SEP			-	-
General Service Medium			582.8	582.8
General Service Large	0-30KV		333.9	333.9
	30-100KV	28.0	297.1	325.0
	>100KV	248.5	357.7	606.2
Total General Service Large			276.5	988.6
Area & Roadway Lighting			13.2	13.2
Total General Consumers			276.5	4,762.1
Diesel				-
Export				-
Total System			276.5	4,762.1

Allocation Table		Prospective Cost Of Service Study D21 Winter Coincident Peak (Adjusted For Losses) - Subtransmission Excluding GSL > 100 kv		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric		1,998.5	1,998.5
	Seasonal		6.1	6.1
	Water Heating		2.0	2.0
Total Residential			-	2,006.5
General Service Small:	Non-Demand		348.5	348.5
	Demand		425.1	425.1
	Seasonal		0.4	0.4
	Water Heating		0.7	0.7
Total General Service Small			-	774.6
SEP	GSM			-
	GSL			-
Total SEP			-	-
General Service Medium			532.2	532.2
General Service Large	0-30KV		300.0	300.0
	30-100KV	26.7	228.4	255.2
	>100KV			
Total General Service Large			26.7	528.5
Area & Roadway Lighting			8.6	8.6
Total General Consumers			26.7	3,850.4
Diesel				-
Export				-
Total System			26.7	3,850.4

Allocation Table		Prospective Cost Of Service Study D31 Class NCP1 - Excluding GSL > 30 kV		
		Curtailable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	2,220.9	2,220.9
	Seasonal	0.0	76.0	76.0
	Water Heating	0.0	2.5	2.5
Total Residential		0.0	2,299.4	2,299.4
General Service Small:	Non-Demand	0.0	401.5	401.5
	Demand	0.0	470.3	470.3
	Seasonal	0.0	5.4	5.4
	Water Heating	0.0	0.9	0.9
Total General Service Small		0.0	878.2	878.2
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	582.8	582.8
General Service Large	0-30KV	0.0	333.9	333.9
	30-100KV			0.0
	>100KV			0.0
Total General Service Large		0.0	333.9	333.9
Area & Roadway Lighting		0.0	13.2	13.2
Total General Consumers		0.0	4,107.4	4,107.4
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.00
Total System		0.0	4,107.4	4,107.4

Allocation Table		Prospective Cost Of Service Study D32 Same as D31 Class NCP1 - Excluding GSL > 30 kV		
		Curtailable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	2,220.9	2,220.9
	Seasonal	0.0	76.0	76.0
	Water Heating	0.0	2.5	2.5
Total Residential		0.0	2,299.4	2,299.4
General Service Small:	Non-Demand	0.0	401.5	401.5
	Demand	0.0	470.3	470.3
	Seasonal	0.0	5.4	5.4
	Water Heating	0.0	0.9	0.9
Total General Service Small		0.0	878.2	878.2
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	582.8	582.8
General Service Large	0-30KV	0.0	333.9	333.9
	30-100KV			0.0
	>100KV			0.0
Total General Service Large		0.0	333.9	333.9
Area & Roadway Lighting		0.0	13.2	13.2
Total General Consumers		0.0	4,107.4	4,107.4
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.00
Total System		0.0	4,107.4	4,107.4

Allocation Table		Prospective Cost Of Service Study D36 GSL 0-30KV adj for Secondary		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	2,220.9		2,220.9
	Seasonal	76.0		76.0
	Water Heating	2.5		2.5
Total Residential		2,299.4		2,299.4
General Service Small:	Non-Demand	401.5		401.5
	Demand	470.3		470.3
	Seasonal	5.4		5.4
	Water Heating	0.9		0.9
Total General Service Small		878.2		878.2
SEP	GSM	0.0		0.0
	GSL	0.0		0.0
Total SEP		0.0		0.0
General Service Medium		582.8		582.8
General Service Large	0-30KV	233.7		233.7
	30-100KV			0.0
	>100KV			0.0
Total General Service Large		233.7		233.7
Area & Roadway Lighting		13.2		13.2
Total General Consumers		4,007.2		4,007.2
Diesel		0.0		0.0
Export		0.0		0.00
Total System		4,007.2		4,007.2

Allocation Table		Prospective Cost Of Service Study D40 Class NCPI - Excl. Cust. Owned Transformation Excl. Cust. Owned Transformation		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	2,220.9		2,220.9
	Seasonal	76.0		76.0
	Water Heating	2.5		2.5
Total Residential		2,299.4		2,299.4
General Service Small:	Non-Demand	401.5		401.5
	Demand	470.3		470.3
	Seasonal	5.4		5.4
	Water Heating	0.9		0.9
Total General Service Small		878.2		878.2
SEP	GSM	0.0		0.0
	GSL	0.0		0.0
Total SEP		0.0		0.0
General Service Medium		582.8		582.8
General Service Large	0-30KV			0.0
	30-100KV			0.0
	>100KV			0.0
Total General Service Large				0.0
Area & Roadway Lighting		13.2		13.2
Total General Consumers		3,773.5		3,773.5
Diesel		0.0		0.0
Export		0.0		0.00
Total System		3,773.5		3,773.5

Allocation Table		Prospective Cost Of Service Study D50 Class Non-coincident Peak		
		Curtailable		Total
		Class	Class	
Residential	Standard & All Electric		1,908.0	1,908.0
	Seasonal		65.3	65.3
	Water Heating		2.1	2.1
Total Residential		-	1,975.4	1,975.4
General Service Small:	Non-Demand		347.8	347.8
	Demand		410.4	410.4
	Seasonal		4.7	4.7
	Water Heating		0.7	0.7
Total General Service Small		-	763.6	763.6
SEP	GSM			-
	GSL			-
Total SEP		-	-	-
General Service Medium			510.6	510.6
General Service Large	0-30KV		295.6	295.6
	30-100KV	25.6	271.9	297.5
	>100KV	231.7	333.5	565.2
Total General Service Large		257.3	901.0	1,158.3
Area & Roadway Lighting			11.3	11.3
Total General Consumers		257.3	4,161.9	4,419.2
Diesel				-
Export				-
Total System		257.3	4,161.9	4,419.2

Allocation Table		Prospective Cost Of Service Study		
		E12 Unweighted Energy Table - Generation		
		Curtailable Class	Class	Total
Residential	Standard & All Electric		8,787,578	8,787,578
	Seasonal		83,294	83,294
	Water Heating		10,988	10,988
Total Residential		-	8,881,860	8,881,860
General Service Small:	Non-Demand		1,920,500	1,920,500
	Demand		2,493,342	2,493,342
	Seasonal		6,141	6,141
	Water Heating		3,919	3,919
Total General Service Small		-	4,423,902	4,423,902
SEP	GSM			-
	GSL			-
Total SEP		-	-	-
General Service Medium			3,413,914	3,413,914
General Service Large	0-30KV		2,110,719	2,110,719
	30-100KV	225,550	1,833,028	2,058,578
	>100KV	1,828,445	2,480,550	4,308,996
		2,053,995	6,424,297	8,478,293
Total General Service Large				
Area & Roadway Lighting			56,147	56,147
Total General Consumers		2,053,995	23,200,121	25,254,117
Diesel				-
Export				-
Total System		2,053,995	23,200,121	25,254,117

Allocation Table		Prospective Cost Of Service Study		
		E13 Unweighted Energy Table - Transmission		
		Curtailable Class	Class	Total
Residential	Standard & All Electric		8,787,578.1	8,787,578
	Seasonal		83,294.2	83,294
	Water Heating		10,988.2	10,988
Total Residential		-	8,881,860	8,881,860
General Service Small:	Non-Demand		1,920,499.8	1,920,500
	Demand		2,493,342.2	2,493,342
	Seasonal		6,141.0	6,141
	Water Heating		3,918.9	3,919
Total General Service Small		-	4,423,902	4,423,902
SEP	GSM			-
	GSL			-
Total SEP		-	-	-
General Service Medium			3,413,914.1	3,413,914
General Service Large	0-30KV		2,110,718.8	2,110,719
	30-100KV	225,549.9	1,833,028.5	2,058,578
	>100KV	1,828,445.4	2,480,550.1	4,308,996
		2,053,995	6,424,297	8,478,293
Total General Service Large				
Area & Roadway Lighting			56,147.5	56,147
Total General Consumers		2,053,995	23,200,121	25,254,117
Diesel				-
Export				-
Total System		2,053,995	23,200,121	25,254,117

Allocation Table		Prospective Cost Of Service Study		
		E20 kWh Sales / 1,000		
		Curtable		Total
		Class	Class	
Residential	Standard & All Electric		7,612,746	7,612,746
	Seasonal		72,158	72,158
	Water Heating		9,519	9,519
Total Residential		-	7,694,424	7,694,424
General Service Small:	Non-Demand		1,674,858	1,674,858
	Demand		2,187,796	2,187,796
	Seasonal		5,320	5,320
	Water Heating		3,395	3,395
Total General Service Small		-	3,871,369	3,871,369
SEP	GSM		45,700	45,700
	GSL		2,300	2,300
Total SEP		-	48,000	48,000
General Service Medium			3,005,213	3,005,213
General Service Large	0-30KV		1,874,038	1,874,038
	30-100KV	206,125	1,675,165	1,881,290
	>100KV	1,696,041	2,300,925	3,996,967
Total General Service Large		1,902,167	5,850,128	7,752,295
Area & Roadway Lighting			48,641	48,641
Total General Consumers		1,902,167	20,517,775	22,419,941
Diesel			15,440	15,440
Export			10,442,000	10,442,000
Total System		1,902,167	30,975,215	32,877,382

Allocated Costs		Prospective Cost Of Service Study C10 Distribution Service Interest		
		Curtailable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.0	0.0
General Service Small:	Non-Demand	0.0	0.0	0.0
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.0	0.0
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	0.0	0.0
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	0.0	0.0

Allocated Costs		Prospective Cost Of Service Study C10 Distribution Service Depreciation		
		Curtailable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	2.1	2.1
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	2.1	2.1
General Service Small:	Non-Demand	0.0	0.5	0.5
	Demand	0.0	0.5	0.5
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	1.0	1.0
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.6	0.6
General Service Large	0-30KV	0.0	0.3	0.3
	30-100KV	0.0	0.3	0.3
	>100KV	0.2	0.3	0.5
Total General Service Large		0.3	0.9	1.2
Area & Roadway Lighting		0.0	0.1	0.1
Total General Consumers		0.3	4.7	5.0
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.3	4.7	5.0

Allocated Costs		Prospective Cost Of Service Study C10 Distribution Service Operating		
		Curtailable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	2.9	2.9
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	2.9	2.9
General Service Small:	Non-Demand	0.0	0.6	0.6
	Demand	0.0	0.7	0.7
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	1.4	1.4
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.9	0.9
General Service Large	0-30KV	0.0	0.5	0.5
	30-100KV	0.0	0.3	0.4
	>100KV	0.3	0.4	0.7
Total General Service Large		0.4	1.2	1.6
Area & Roadway Lighting		0.0	0.1	0.1
Total General Consumers		0.4	6.5	6.8
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.4	6.5	6.8

Allocated Costs		Prospective Cost Of Service Study C10 Distribution Service Common Costs		
		Curtailable		
		Class	Class	Total
Residential	Standard & All Electric (Adjus	0.0	0.9	0.9
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.9	0.9
General Service Small:	Non-Demand	0.0	0.2	0.2
	Demand	0.0	0.2	0.2
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.4	0.4
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.3	0.3
General Service Large	0-30KV	0.0	0.1	0.1
	30-100KV	0.0	0.1	0.1
	>100KV	0.1	0.1	0.2
Total General Service Large		0.1	0.4	0.5
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.1	2.1	2.2
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.1	2.1	2.2

Allocated Costs		Prospective Cost Of Service Study C11 Distribution Service Interest		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.0	0.0
General Service Small:	Non-Demand	0.0	0.0	0.0
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.0	0.0
SEP	GSM	0.0	0.0	0.000
	GSL	0.0	0.0	0.000
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	0.0	0.0
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	0.0	0.0

Allocated Costs		Prospective Cost Of Service Study C11 Distribution Service Depreciation		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.0	0.0
General Service Small:	Non-Demand	0.0	0.0	0.0
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.0	0.0
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	0.0	0.0
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	0.0	0.0

Allocated Costs		Prospective Cost Of Service Study C11 Distribution Service Operating		
		Curtaillable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	14.7	14.7
	Seasonal	0.0	0.5	0.5
	Water Heating	0.0	0.1	0.1
Total Residential		0.0	15.3	15.3
General Service Small:	Non-Demand	0.0	1.6	1.6
	Demand	0.0	0.4	0.4
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	2.0	2.0
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.3	0.3
General Service Large	0-30KV	0.0	0.1	0.1
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.1	0.1
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	17.7	17.7
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	17.7	17.7

Allocated Costs		Prospective Cost Of Service Study C11 Distribution Service Common Costs		
		Curtaillable		
		Class	Class	Total
Residential	Standard & All Electric (Adjus	0.0	2.8	2.8
	Seasonal	0.0	0.1	0.1
	Water Heating	0.0	0.0	0.0
	Subtotal	0.0	2.9	2.9
Total Residential		0.0	2.9	2.9
General Service Small:	Non-Demand	0.0	0.3	0.3
	Demand	0.0	0.1	0.1
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.4	0.4
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.1	0.1
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	3.3	3.3
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	3.3	3.3

Allocated Costs		Prospective Cost Of Service Study C12 Distribution Service Interest		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.0	0.0
General Service Small:	Non-Demand	0.0	0.0	0.0
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.0	0.0
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	0.0	0.0
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	0.0	0.0

Allocated Costs		Prospective Cost Of Service Study C12 Distribution Service Depreciation		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.0	0.0
General Service Small:	Non-Demand	0.0	0.0	0.0
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.0	0.0
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	0.0	0.0
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	0.0	0.0

Allocated Costs		Prospective Cost Of Service Study C12 Distribution Service Operating		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	9.3	9.3
	Seasonal	0.0	0.4	0.4
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	9.7	9.7
General Service Small:	Non-Demand	0.0	0.7	0.7
	Demand	0.0	0.2	0.2
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.9	0.9
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	10.6	10.6
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	10.6	10.6

Allocated Costs		Prospective Cost Of Service Study C12 Distribution Service Common Costs		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	1.8	1.8
	Seasonal	0.0	0.1	0.1
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	1.8	1.8
General Service Small:	Non-Demand	0.0	0.1	0.1
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.2	0.2
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	2.0	2.0
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	2.0	2.0

Allocated Costs		Prospective Cost Of Service Study C13 Distribution Service Interest		
		Curtailable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.0	0.0
General Service Small:	Non-Demand	0.0	0.0	0.0
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.0	0.0
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	0.0	0.0
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	0.0	0.0

Allocated Costs		Prospective Cost Of Service Study C13 Distribution Service Depreciation		
		Curtailable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.0	0.0
General Service Small:	Non-Demand	0.0	0.0	0.0
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.0	0.0
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	0.0	0.0
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	0.0	0.0

Allocated Costs		Prospective Cost Of Service Study C13 Distribution Service Operating		
		Curtaillable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	14.7	14.7
	Seasonal	0.0	0.2	0.2
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	14.9	14.9
General Service Small:	Non-Demand	0.0	3.3	3.3
	Demand	0.0	3.7	3.7
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	7.0	7.0
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	4.5	4.5
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.5	0.5
Total General Consumers		0.0	26.9	26.9
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	26.9	26.9

Allocated Costs		Prospective Cost Of Service Study C13 Distribution Service Common Costs		
		Curtaillable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	2.8	2.8
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	2.8	2.8
General Service Small:	Non-Demand	0.0	0.6	0.6
	Demand	0.0	0.7	0.7
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	1.3	1.3
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.8	0.8
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.1	0.1
Total General Consumers		0.0	5.1	5.1
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	5.1	5.1

Allocated Costs		Prospective Cost Of Service Study C14 Distribution Service Interest		
		Curtailable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.0	0.0
General Service Small:	Non-Demand	0.0	0.0	0.0
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.0	0.0
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	0.0	0.0
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	0.0	0.0

Allocated Costs		Prospective Cost Of Service Study C14 Distribution Service Depreciation		
		Curtailable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.0	0.0
General Service Small:	Non-Demand	0.0	0.0	0.0
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.0	0.0
SEP	GSM	0.0	0.0	0.000
	GSL	0.0	0.0	0.000
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	0.0	0.0
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	0.0	0.0

Allocated Costs		Prospective Cost Of Service Study C14 Distribution Service Operating		
		Curtailable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	0.5	0.5
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.5	0.5
General Service Small:	Non-Demand	0.0	0.7	0.7
	Demand	0.0	0.2	0.2
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.8	0.8
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	1.4	1.4
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	1.4	1.4

Allocated Costs		Prospective Cost Of Service Study C14 Distribution Service Common Costs		
		Curtailable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	0.1	0.1
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.1	0.1
General Service Small:	Non-Demand	0.0	0.1	0.1
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.2	0.2
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	0.3	0.3
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	0.3	0.3

Allocated Costs		Prospective Cost Of Service Study C15 Distribution Service Interest		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.0	0.0
General Service Small:	Non-Demand	0.0	0.0	0.0
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.0	0.0
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	0.0	0.0
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	0.0	0.0

Allocated Costs		Prospective Cost Of Service Study C15 Distribution Service Depreciation		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.0	0.0
General Service Small:	Non-Demand	0.0	0.0	0.0
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.0	0.0
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	0.0	0.0
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	0.0	0.0

Allocated Costs	Prospective Cost Of Service Study C15 Distribution Service Operating	Curtable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	6.0	6.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	6.1	6.1
General Service Small:	Non-Demand	0.0	0.8	0.8
	Demand	0.0	0.4	0.4
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	1.2	1.2
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.1	0.1
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	7.3	7.3
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	7.3	7.3

Allocated Costs	Prospective Cost Of Service Study C15 Distribution Service Common Costs	Curtable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	1.1	1.1
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	1.1	1.1
General Service Small:	Non-Demand	0.0	0.1	0.1
	Demand	0.0	0.1	0.1
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.2	0.2
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	1.4	1.4
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	1.4	1.4

Allocated Costs		Prospective Cost Of Service Study C16 Distribution Service Interest		
		Curtable	Class	Total
Residential	Standard & All Electric	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.0	0.0
General Service Small:	Non-Demand	0.0	0.0	0.0
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.0	0.0
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	0.0	0.0
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	0.0	0.0

Allocated Costs		Prospective Cost Of Service Study C16 Distribution Service Depreciation		
		Curtable	Class	Total
Residential	Standard & All Electric	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.0	0.0
General Service Small:	Non-Demand	0.0	0.0	0.0
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.0	0.0
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	0.0	0.0
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	0.0	0.0

Allocated Costs		Prospective Cost Of Service Study C16 Distribution Service Operating		
		Curtable	Class	Total
Residential	Standard & All Electric	0.0	3.3	3.3
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	3.3	3.3
General Service Small:	Non-Demand	0.0	0.7	0.7
	Demand	0.0	0.8	0.8
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	1.6	1.6
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	1.0	1.0
General Service Large	0-30KV	0.0	0.5	0.5
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.5	0.5
Area & Roadway Lighting		0.0	0.1	0.1
Total General Consumers		0.0	6.5	6.5
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	6.5	6.5

Allocated Costs		Prospective Cost Of Service Study C16 Distribution Service Common Costs		
		Curtable	Class	Total
Residential	Standard & All Electric	0.0	0.6	0.6
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.6	0.6
General Service Small:	Non-Demand	0.0	0.1	0.1
	Demand	0.0	0.2	0.2
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.3	0.3
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.2	0.2
General Service Large	0-30KV	0.0	0.1	0.1
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.1	0.1
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	1.2	1.2
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	1.2	1.2

Allocated Costs		Prospective Cost Of Service Study C23 Distribution Service Interest		
		Curtable		Total
		Class	Class	
Residential	Standard & All Electric	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.0	0.0
General Service Small:	Non-Demand	0.0	0.0	0.0
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.0	0.0
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	0.0	0.0
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	0.0	0.0

Allocated Costs		Prospective Cost Of Service Study C23 Distribution Service Depreciation		
		Curtable		Total
		Class	Class	
Residential	Standard & All Electric	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.0	0.0
General Service Small:	Non-Demand	0.0	0.0	0.0
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.0	0.0
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	0.0	0.0
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	0.0	0.0

Allocated Costs		Prospective Cost Of Service Study C23 Distribution Service Operating		
		Curtable		Total
		Class	Class	
Residential	Standard & All Electric	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.0	0.0
General Service Small:	Non-Demand	0.0	0.0	0.0
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.0	0.0
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.8	0.8
	30-100KV	0.1	0.6	0.7
	>100KV	0.6	0.8	1.4
Total General Service Large		0.6	2.3	2.9
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.6	2.3	2.9
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.6	2.3	2.9

Allocated Costs		Prospective Cost Of Service Study C23 Distribution Service Common Costs		
		Curtable		Total
		Class	Class	
Residential	Standard & All Electric	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.0	0.0
General Service Small:	Non-Demand	0.0	0.0	0.0
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.0	0.0
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.2	0.2
	30-100KV	0.0	0.1	0.1
	>100KV	0.1	0.1	0.3
Total General Service Large		0.1	0.4	0.6
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.1	0.4	0.6
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.1	0.4	0.6

Allocated Costs		Prospective Cost Of Service Study C27 Distribution Plant Interest		
		Curtable		Total
		Class	Class	
Residential	Standard & All Electric	0.0	0.7	0.7
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.7	0.7
General Service Small:	Non-Demand	0.0	0.1	0.1
	Demand	0.0	0.1	0.1
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.1	0.1
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	0.8	0.8
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	0.8	0.8

Allocated Costs		Prospective Cost Of Service Study C27 Distribution Plant Depreciation		
		Curtable		Total
		Class	Class	
Residential	Standard & All Electric	0.0	0.3	0.3
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.4	0.4
General Service Small:	Non-Demand	0.0	0.0	0.0
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.1	0.1
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	0.4	0.4
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	0.4	0.4

Allocated Costs		Prospective Cost Of Service Study C27 Distribution Plant Operating		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	0.5	0.5
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.5	0.5
General Service Small:	Non-Demand	0.0	0.1	0.1
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.1	0.1
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	0.6	0.6
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	0.6	0.6

Allocated Costs		Prospective Cost Of Service Study C27 Distribution Plant Common Costs		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	0.2	0.2
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.2	0.2
General Service Small:	Non-Demand	0.0	0.0	0.0
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.1	0.1
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	0.3	0.3
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	0.3	0.3

Allocated Costs		Prospective Cost Of Service Study C40 Distribution Plant Interest		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	0.6	0.6
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.6	0.6
General Service Small:	Non-Demand	0.0	0.2	0.2
	Demand	0.0	1.1	1.1
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	1.3	1.3
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.3	0.3
General Service Large	0-30KV	0.0	0.2	0.2
	30-100KV	0.0	0.1	0.1
	>100KV	0.0	0.1	0.1
Total General Service Large		0.0	0.3	0.3
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	2.5	2.5
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	2.5	2.5

Allocated Costs		Prospective Cost Of Service Study C40 Distribution Plant Depreciation		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	1.1	1.1
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	1.2	1.2
General Service Small:	Non-Demand	0.0	0.4	0.4
	Demand	0.0	2.0	2.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	2.5	2.5
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.5	0.5
General Service Large	0-30KV	0.0	0.3	0.3
	30-100KV	0.0	0.1	0.1
	>100KV	0.0	0.1	0.1
Total General Service Large		0.0	0.5	0.6
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	4.7	4.7
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	4.7	4.7

Allocated Costs		Prospective Cost Of Service Study C40 Distribution Plant Operating		
		Curtaillable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.0	0.0
General Service Small:	Non-Demand	0.0	0.0	0.0
	Demand	0.0	0.0	0.0
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.0	0.0
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.0	0.0
General Service Large	0-30KV	0.0	0.0	0.0
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.0	0.0
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	0.1	0.1
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	0.1	0.1

Allocated Costs		Prospective Cost Of Service Study C40 Distribution Plant Common Costs		
		Curtaillable		
		Class	Class	Total
Residential	Standard & All Electric	0.0	0.3	0.3
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total Residential		0.0	0.3	0.3
General Service Small:	Non-Demand	0.0	0.1	0.1
	Demand	0.0	0.5	0.5
	Seasonal	0.0	0.0	0.0
	Water Heating	0.0	0.0	0.0
Total General Service Small		0.0	0.6	0.6
SEP	GSM	0.0	0.0	0.0
	GSL	0.0	0.0	0.0
Total SEP		0.0	0.0	0.0
General Service Medium		0.0	0.1	0.1
General Service Large	0-30KV	0.0	0.1	0.1
	30-100KV	0.0	0.0	0.0
	>100KV	0.0	0.0	0.0
Total General Service Large		0.0	0.1	0.1
Area & Roadway Lighting		0.0	0.0	0.0
Total General Consumers		0.0	1.2	1.2
Diesel		0.0	0.0	0.0
Export		0.0	0.0	0.0
Total System		0.0	1.2	1.2

Allocated Costs		Prospective Cost Of Service Study D13 Transmission Interest		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	39.6	39.6
	Seasonal	-	0.1	0.1
	Water Heating	-	0.0	0.0
Total Residential		-	39.8	39.8
General Service Small:	Non-Demand	-	6.9	6.9
	Demand	-	8.4	8.4
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	15.4	15.4
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	10.6	10.6
General Service Large	0-30KV	-	5.9	5.9
	30-100KV	0.5	4.5	5.1
	>100KV	4.2	6.1	10.3
Total General Service Large		4.7	16.6	21.3
Area & Roadway Lighting		-	0.2	0.2
Total General Consumers		4.7	82.4	87.2
Diesel		-	-	-
Export		-	-	-
Total System		4.7	82.4	87.2

Allocated Costs		Prospective Cost Of Service Study D13 Transmission Depreciation		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	21.8	21.8
	Seasonal	-	0.1	0.1
	Water Heating	-	0.0	0.0
Total Residential		-	21.9	21.9
General Service Small:	Non-Demand	-	3.8	3.8
	Demand	-	4.6	4.6
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	8.4	8.4
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	5.8	5.8
General Service Large	0-30KV	-	3.3	3.3
	30-100KV	0.3	2.5	2.8
	>100KV	2.3	3.3	5.6
Total General Service Large		2.6	9.1	11.7
Area & Roadway Lighting		-	0.1	0.1
Total General Consumers		2.6	45.3	47.9
Diesel		-	-	-
Export		-	-	-
Total System		2.6	45.3	47.9

Allocated Costs		Prospective Cost Of Service Study D13 Transmission Operating		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	14.7	14.7
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total Residential		-	14.8	14.8
General Service Small:	Non-Demand	-	2.6	2.6
	Demand	-	3.1	3.1
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	5.7	5.7
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	3.9	3.9
General Service Large	0-30KV	-	2.2	2.2
	30-100KV	0.2	1.7	1.9
	>100KV	1.6	2.3	3.8
Total General Service Large		1.8	6.1	7.9
Area & Roadway Lighting		-	0.1	0.1
Total General Consumers		1.8	30.6	32.3
Diesel		-	-	-
Export		-	-	-
Total System		1.8	30.6	32.3

Allocated Costs		Prospective Cost Of Service Study D13 Transmission Common Costs		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	20.3	20.3
	Seasonal	-	0.1	0.1
	Water Heating	-	0.0	0.0
Total Residential		-	20.4	20.4
General Service Small:	Non-Demand	-	3.5	3.5
	Demand	-	4.3	4.3
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	7.9	7.9
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	5.4	5.4
General Service Large	0-30KV	-	3.0	3.0
	30-100KV	0.3	2.3	2.6
	>100KV	2.2	3.1	5.3
Total General Service Large		2.4	8.5	10.9
Area & Roadway Lighting		-	0.1	0.1
Total General Consumers		2.4	42.3	44.7
Diesel		-	-	-
Export		-	-	-
Total System		2.4	42.3	44.7

Allocated Costs		Prospective Cost Of Service Study D13 Non-Tariffable Transmission Interest		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	1.7	1.7
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total Residential		-	1.7	1.7
General Service Small:	Non-Demand	-	0.3	0.3
	Demand	-	0.4	0.4
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	0.7	0.7
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	0.5	0.5
General Service Large	0-30KV	-	0.3	0.3
	30-100KV	0.0	0.2	0.2
	>100KV	0.2	0.3	0.4
Total General Service Large		0.2	0.7	0.9
Area & Roadway Lighting		-	0.0	0.0
Total General Consumers		0.2	3.5	3.7
Diesel		-	-	-
Export		-	-	-
Total System		0.2	3.5	3.7

Allocated Costs		Prospective Cost Of Service Study D13 Non-Tariffable Transmission Depreciation		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	0.9	0.9
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total Residential		-	0.9	0.9
General Service Small:	Non-Demand	-	0.2	0.2
	Demand	-	0.2	0.2
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	0.3	0.3
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	0.2	0.2
General Service Large	0-30KV	-	0.1	0.1
	30-100KV	0.0	0.1	0.1
	>100KV	0.1	0.1	0.2
Total General Service Large		0.1	0.4	0.5
Area & Roadway Lighting		-	0.0	0.0
Total General Consumers		0.1	1.9	2.0
Diesel		-	-	-
Export		-	-	-
Total System		0.1	1.9	2.0

Allocated Costs		Prospective Cost Of Service Study D13 Non-Tariffable Transmission Operating		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	1.0	1.0
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total Residential		-	1.0	1.0
General Service Small:	Non-Demand	-	0.2	0.2
	Demand	-	0.2	0.2
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	0.4	0.4
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	0.3	0.3
General Service Large	0-30KV	-	0.1	0.1
	30-100KV	0.0	0.1	0.1
	>100KV	0.1	0.2	0.3
Total General Service Large		0.1	0.4	0.5
Area & Roadway Lighting		-	0.0	0.0
Total General Consumers		0.1	2.1	2.2
Diesel		-	-	-
Export		-	-	-
Total System		0.1	2.1	2.2

Allocated Costs		Prospective Cost Of Service Study D13 Non-Tariffable Transmission Common Costs		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	1.0	1.0
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total Residential		-	1.0	1.0
General Service Small:	Non-Demand	-	0.2	0.2
	Demand	-	0.2	0.2
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	0.4	0.4
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	0.3	0.3
General Service Large	0-30KV	-	0.1	0.1
	30-100KV	0.0	0.1	0.1
	>100KV	0.1	0.1	0.2
Total General Service Large		0.1	0.4	0.5
Area & Roadway Lighting		-	0.0	0.0
Total General Consumers		0.1	2.0	2.1
Diesel		-	-	-
Export		-	-	-
Total System		0.1	2.0	2.1

Allocated Costs		Prospective Cost Of Service Study D14 Generation Interest		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	131.8	131.8
	Seasonal	-	0.4	0.4
	Water Heating	-	0.1	0.1
Total Residential		-	132.4	132.4
General Service Small:	Non-Demand	-	23.0	23.0
	Demand	-	28.0	28.0
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	51.1	51.1
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	35.1	35.1
General Service Large	0-30KV	-	19.8	19.8
	30-100KV	1.8	15.1	16.8
	>100KV	14.0	20.2	34.2
Total General Service Large		15.7	55.1	70.8
Area & Roadway Lighting		-	0.6	0.6
Total General Consumers		15.7	274.2	290.0
Diesel		-	-	-
Export		-	-	-
Total System		15.7	274.2	290.0

Allocated Costs		Prospective Cost Of Service Study D14 Generation Depreciation		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	56.1	56.1
	Seasonal	-	0.2	0.2
	Water Heating	-	0.1	0.1
Total Residential		-	56.4	56.4
General Service Small:	Non-Demand	-	9.8	9.8
	Demand	-	11.9	11.9
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	21.8	21.8
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	14.9	14.9
General Service Large	0-30KV	-	8.4	8.4
	30-100KV	0.8	6.4	7.2
	>100KV	6.0	8.6	14.6
Total General Service Large		6.7	23.5	30.2
Area & Roadway Lighting		-	0.2	0.2
Total General Consumers		6.7	116.8	123.5
Diesel		-	-	-
Export		-	-	-
Total System		6.7	116.8	123.5

Allocated Costs		Prospective Cost Of Service Study D14 Generation Operating		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	46.3	46.3
	Seasonal	-	0.1	0.1
	Water Heating	-	0.0	0.0
Total Residential		-	46.5	46.5
General Service Small:	Non-Demand	-	8.1	8.1
	Demand	-	9.9	9.9
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	18.0	18.0
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	12.3	12.3
General Service Large	0-30KV	-	7.0	7.0
	30-100KV	0.6	5.3	5.9
	>100KV	4.9	7.1	12.0
Total General Service Large		5.5	19.4	24.9
Area & Roadway Lighting		-	0.2	0.2
Total General Consumers		5.5	96.3	101.9
Diesel		-	-	-
Export		-	-	-
Total System		5.5	96.3	101.9

Allocated Costs		Prospective Cost Of Service Study D14 Generation Common Costs		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	17.7	17.7
	Seasonal	-	0.1	0.1
	Water Heating	-	0.0	0.0
Total Residential		-	17.8	17.8
General Service Small:	Non-Demand	-	3.1	3.1
	Demand	-	3.8	3.8
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	6.9	6.9
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	4.7	4.7
General Service Large	0-30KV	-	2.7	2.7
	30-100KV	0.2	2.0	2.3
	>100KV	1.9	2.7	4.6
Total General Service Large		2.1	7.4	9.5
Area & Roadway Lighting		-	0.1	0.1
Total General Consumers		2.1	36.8	38.9
Diesel		-	-	-
Export		-	-	-
Total System		2.1	36.8	38.9

Allocated Costs		Prospective Cost Of Service Study D21 Subtransmission Interest		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	14.8	14.8
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total Residential		-	14.9	14.9
General Service Small:	Non-Demand	-	2.6	2.6
	Demand	-	3.2	3.2
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	5.7	5.7
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	3.9	3.9
General Service Large	0-30KV	-	2.2	2.2
	30-100KV	0.2	1.7	1.9
	>100KV	-	-	-
Total General Service Large		0.2	3.9	4.1
Area & Roadway Lighting		-	0.1	0.1
Total General Consumers		0.2	28.6	28.7
Diesel		-	-	-
Export		-	-	-
Total System		0.2	28.6	28.7

Allocated Costs		Prospective Cost Of Service Study D21 Subtransmission Depreciation		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	8.8	8.8
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total Residential		-	8.9	8.9
General Service Small:	Non-Demand	-	1.5	1.5
	Demand	-	1.9	1.9
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	3.4	3.4
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	2.3	2.3
General Service Large	0-30KV	-	1.3	1.3
	30-100KV	0.1	1.0	1.1
	>100KV	-	-	-
Total General Service Large		0.1	2.3	2.4
Area & Roadway Lighting		-	0.0	0.0
Total General Consumers		0.1	17.0	17.1
Diesel		-	-	-
Export		-	-	-
Total System		0.1	17.0	17.1

Allocated Costs		Prospective Cost Of Service Study D21 Subtransmission Operating		
		Curtaillable		
		Class	Class	Total
Residential	Standard & All Electric	-	8.9	8.9
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total Residential		-	9.0	9.0
General Service Small:	Non-Demand	-	1.6	1.6
	Demand	-	1.9	1.9
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	3.5	3.5
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	2.4	2.4
General Service Large	0-30KV	-	1.3	1.3
	30-100KV	0.1	1.0	1.1
	>100KV	-	-	-
Total General Service Large		0.1	2.4	2.5
Area & Roadway Lighting		-	0.0	0.0
Total General Consumers		0.1	17.2	17.3
Diesel		-	-	-
Export		-	-	-
Total System		0.1	17.2	17.3

Allocated Costs		Prospective Cost Of Service Study D21 Subtransmission Common Costs		
		Curtaillable		
		Class	Class	Total
Residential	Standard & All Electric	-	4.4	4.4
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total Residential		-	4.4	4.4
General Service Small:	Non-Demand	-	0.8	0.8
	Demand	-	0.9	0.9
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	1.7	1.7
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	1.2	1.2
General Service Large	0-30KV	-	0.7	0.7
	30-100KV	0.1	0.5	0.6
	>100KV	-	-	-
Total General Service Large		0.1	1.2	1.2
Area & Roadway Lighting		-	0.0	0.0
Total General Consumers		0.1	8.4	8.4
Diesel		-	-	-
Export		-	-	-
Total System		0.1	8.4	8.4

Allocated Costs		Prospective Cost Of Service Study D32 Distribution Plant Interest		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	21.2	21.2
	Seasonal	-	0.7	0.7
	Water Heating	-	0.0	0.0
Total Residential		-	21.9	21.9
General Service Small:	Non-Demand	-	3.8	3.8
	Demand	-	4.5	4.5
	Seasonal	-	0.1	0.1
	Water Heating	-	0.0	0.0
Total General Service Small		-	8.4	8.4
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	5.6	5.6
General Service Large	0-30KV	-	3.2	3.2
	30-100KV	-	-	-
	>100KV	-	-	-
Total General Service Large		-	3.2	3.2
Area & Roadway Lighting		-	0.1	0.1
Total General Consumers		-	39.2	39.2
Diesel		-	-	-
Export		-	-	-
Total System		-	39.2	39.2

Allocated Costs		Prospective Cost Of Service Study D32 Distribution Plant Depreciation		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	13.0	13.0
	Seasonal	-	0.4	0.4
	Water Heating	-	0.0	0.0
Total Residential		-	13.5	13.5
General Service Small:	Non-Demand	-	2.4	2.4
	Demand	-	2.8	2.8
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	5.1	5.1
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	3.4	3.4
General Service Large	0-30KV	-	2.0	2.0
	30-100KV	-	-	-
	>100KV	-	-	-
Total General Service Large		-	2.0	2.0
Area & Roadway Lighting		-	0.1	0.1
Total General Consumers		-	24.1	24.1
Diesel		-	-	-
Export		-	-	-
Total System		-	24.1	24.1

Allocated Costs		Prospective Cost Of Service Study D32 Distribution Plant Operating		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	14.3	14.3
	Seasonal	-	0.5	0.5
	Water Heating	-	0.0	0.0
Total Residential		-	14.8	14.8
General Service Small:	Non-Demand	-	2.6	2.6
	Demand	-	3.0	3.0
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	5.6	5.6
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	3.7	3.7
General Service Large	0-30KV	-	2.1	2.1
	30-100KV	-	-	-
	>100KV	-	-	-
Total General Service Large		-	2.1	2.1
Area & Roadway Lighting		-	0.1	0.1
Total General Consumers		-	26.4	26.4
Diesel		-	-	-
Export		-	-	-
Total System		-	26.4	26.4

Allocated Costs		Prospective Cost Of Service Study D32 Distribution Plant Common Costs		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	7.8	7.8
	Seasonal	-	0.3	0.3
	Water Heating	-	0.0	0.0
Total Residential		-	8.1	8.1
General Service Small:	Non-Demand	-	1.4	1.4
	Demand	-	1.6	1.6
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	3.1	3.1
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	2.0	2.0
General Service Large	0-30KV	-	1.2	1.2
	30-100KV	-	-	-
	>100KV	-	-	-
Total General Service Large		-	1.2	1.2
Area & Roadway Lighting		-	0.0	0.0
Total General Consumers		-	14.4	14.4
Diesel		-	-	-
Export		-	-	-
Total System		-	14.4	14.4

Allocated Costs		Prospective Cost Of Service Study D36 Distribution Plant Interest		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	39.2	39.2
	Seasonal	-	1.3	1.3
	Water Heating	-	0.0	0.0
Total Residential		-	40.6	40.6
General Service Small:	Non-Demand	-	7.1	7.1
	Demand	-	8.3	8.3
	Seasonal	-	0.1	0.1
	Water Heating	-	0.0	0.0
Total General Service Small		-	15.5	15.5
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	10.3	10.3
General Service Large	0-30KV	-	4.1	4.1
	30-100KV	-	-	-
	>100KV	-	-	-
Total General Service Large		-	4.1	4.1
Area & Roadway Lighting		-	0.2	0.2
Total General Consumers		-	70.7	70.7
Diesel		-	-	-
Export		-	-	-
Total System		-	70.7	70.7

Allocated Costs		Prospective Cost Of Service Study D36 Distribution Plant Depreciation		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	20.1	20.1
	Seasonal	-	0.7	0.7
	Water Heating	-	0.0	0.0
Total Residential		-	20.8	20.8
General Service Small:	Non-Demand	-	3.6	3.6
	Demand	-	4.3	4.3
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	7.9	7.9
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	5.3	5.3
General Service Large	0-30KV	-	2.1	2.1
	30-100KV	-	-	-
	>100KV	-	-	-
Total General Service Large		-	2.1	2.1
Area & Roadway Lighting		-	0.1	0.1
Total General Consumers		-	36.3	36.3
Diesel		-	-	-
Export		-	-	-
Total System		-	36.3	36.3

Allocated Costs		Prospective Cost Of Service Study D36 Distribution Plant Operating		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	29.0	29.0
	Seasonal	-	1.0	1.0
	Water Heating	-	0.0	0.0
Total Residential		-	30.0	30.0
General Service Small:	Non-Demand	-	5.2	5.2
	Demand	-	6.1	6.1
	Seasonal	-	0.1	0.1
	Water Heating	-	0.0	0.0
Total General Service Small		-	11.5	11.5
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	7.6	7.6
General Service Large	0-30KV	-	3.0	3.0
	30-100KV	-	-	-
	>100KV	-	-	-
Total General Service Large		-	3.0	3.0
Area & Roadway Lighting		-	0.2	0.2
Total General Consumers		-	52.2	52.2
Diesel		-	-	-
Export		-	-	-
Total System		-	52.2	52.2

Allocated Costs		Prospective Cost Of Service Study D36 Distribution Plant Common Costs		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	14.2	14.2
	Seasonal	-	0.5	0.5
	Water Heating	-	0.0	0.0
Total Residential		-	14.7	14.7
General Service Small:	Non-Demand	-	2.6	2.6
	Demand	-	3.0	3.0
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	5.6	5.6
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	3.7	3.7
General Service Large	0-30KV	-	1.5	1.5
	30-100KV	-	-	-
	>100KV	-	-	-
Total General Service Large		-	1.5	1.5
Area & Roadway Lighting		-	0.1	0.1
Total General Consumers		-	25.6	25.6
Diesel		-	-	-
Export		-	-	-
Total System		-	25.6	25.6

Allocated Costs		Prospective Cost Of Service Study D40 Distribution Plant Interest		
		Curtailable		
		Class	Class	Total
Residential	Standard & All Electric	-	9.4	9.4
	Seasonal	-	0.3	0.3
	Water Heating	-	0.0	0.0
Total Residential		-	9.8	9.8
General Service Small:	Non-Demand	-	1.7	1.7
	Demand	-	2.0	2.0
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	3.7	3.7
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	2.5	2.5
General Service Large	0-30KV	-	-	-
	30-100KV	-	-	-
	>100KV	-	-	-
Total General Service Large		-	-	-
Area & Roadway Lighting		-	0.1	0.1
Total General Consumers		-	16.0	16.0
Diesel Export		-	-	-
		-	-	-
Total System		-	16.0	16.0

Allocated Costs		Prospective Cost Of Service Study D40 Distribution Plant Depreciation		
		Curtailable		
		Class	Class	Total
Residential	Standard & All Electric	-	5.9	5.9
	Seasonal	-	0.2	0.2
	Water Heating	-	0.0	0.0
Total Residential		-	6.1	6.1
General Service Small:	Non-Demand	-	1.1	1.1
	Demand	-	1.2	1.2
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	2.3	2.3
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	1.5	1.5
General Service Large	0-30KV	-	-	-
	30-100KV	-	-	-
	>100KV	-	-	-
Total General Service Large		-	-	-
Area & Roadway Lighting		-	0.0	0.0
Total General Consumers		-	10.0	10.0
Diesel Export		-	-	-
		-	-	-
Total System		-	10.0	10.0

Allocated Costs		Prospective Cost Of Service Study D40 Distribution Plant Operating		
		Curtaillable		
		Class	Class	Total
Residential	Standard & All Electric	-	3.7	3.7
	Seasonal	-	0.1	0.1
	Water Heating	-	0.0	0.0
Total Residential		-	3.8	3.8
General Service Small:	Non-Demand	-	0.7	0.7
	Demand	-	0.8	0.8
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	1.5	1.5
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	1.0	1.0
General Service Large	0-30KV	-	-	-
	30-100KV	-	-	-
	>100KV	-	-	-
Total General Service Large		-	-	-
Area & Roadway Lighting		-	0.0	0.0
Total General Consumers		-	6.3	6.3
Diesel		-	-	-
Export		-	-	-
Total System		-	6.3	6.3

Allocated Costs		Prospective Cost Of Service Study D40 Distribution Plant Common Costs		
		Curtaillable		
		Class	Class	Total
Residential	Standard & All Electric	-	3.1	3.1
	Seasonal	-	0.1	0.1
	Water Heating	-	0.0	0.0
Total Residential		-	3.2	3.2
General Service Small:	Non-Demand	-	0.6	0.6
	Demand	-	0.6	0.6
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	1.2	1.2
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	0.8	0.8
General Service Large	0-30KV	-	-	-
	30-100KV	-	-	-
	>100KV	-	-	-
Total General Service Large		-	-	-
Area & Roadway Lighting		-	0.0	0.0
Total General Consumers		-	5.2	5.2
Diesel		-	-	-
Export		-	-	-
Total System		-	5.2	5.2

Allocated Costs		Prospective Cost Of Service Study E12 Generation Interest		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	160.5	160.5
	Seasonal	-	1.5	1.5
	Water Heating	-	0.2	0.2
Total Residential		-	162.2	162.2
General Service Small:	Non-Demand	-	35.1	35.1
	Demand	-	45.5	45.5
	Seasonal	-	0.1	0.1
	Water Heating	-	0.1	0.1
Total General Service Small		-	80.8	80.8
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	62.4	62.4
General Service Large	0-30KV	-	38.6	38.6
	30-100KV	4.1	33.5	37.6
	>100KV	33.4	45.3	78.7
Total General Service Large		37.5	117.3	154.9
Area & Roadway Lighting		-	1.0	1.0
Total General Consumers		37.5	423.7	461.3
Diesel Export		-	-	-
		-	-	-
Total System		37.5	423.7	461.3

Allocated Costs		Prospective Cost Of Service Study E12 Generation Depreciation		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	68.3	68.3
	Seasonal	-	0.6	0.6
	Water Heating	-	0.1	0.1
Total Residential		-	69.1	69.1
General Service Small:	Non-Demand	-	14.9	14.9
	Demand	-	19.4	19.4
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	34.4	34.4
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	26.5	26.5
General Service Large	0-30KV	-	16.4	16.4
	30-100KV	1.8	14.3	16.0
	>100KV	14.2	19.3	33.5
Total General Service Large		16.0	50.0	65.9
Area & Roadway Lighting		-	0.4	0.4
Total General Consumers		16.0	180.4	196.4
Diesel Export		-	-	-
		-	-	-
Total System		16.0	180.4	196.4

Allocated Costs		Prospective Cost Of Service Study E12 Generation Operating		
		Curtailable		Total
		Class	Class	
Residential	Standard & All Electric	-	112.3	112.3
	Seasonal	-	1.1	1.1
	Water Heating	-	0.1	0.1
Total Residential		-	113.5	113.5
General Service Small:	Non-Demand	-	24.5	24.5
	Demand	-	31.9	31.9
	Seasonal	-	0.1	0.1
	Water Heating	-	0.1	0.1
Total General Service Small		-	56.5	56.5
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	43.6	43.6
General Service Large	0-30KV	-	27.0	27.0
	30-100KV	2.9	23.4	26.3
	>100KV	23.4	31.7	55.1
Total General Service Large		26.2	82.1	108.4
Area & Roadway Lighting		-	0.7	0.7
Total General Consumers		26.2	296.5	322.7
Diesel		-	-	-
Export		-	-	-
Total System		26.2	296.5	322.7

Allocated Costs		Prospective Cost Of Service Study E12 Generation Common Costs		
		Curtailable		Total
		Class	Class	
Residential	Standard & All Electric	-	25.8	25.8
	Seasonal	-	0.2	0.2
	Water Heating	-	0.0	0.0
Total Residential		-	26.0	26.0
General Service Small:	Non-Demand	-	5.6	5.6
	Demand	-	7.3	7.3
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	13.0	13.0
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	10.0	10.0
General Service Large	0-30KV	-	6.2	6.2
	30-100KV	0.7	5.4	6.0
	>100KV	5.4	7.3	12.6
Total General Service Large		6.0	18.8	24.9
Area & Roadway Lighting		-	0.2	0.2
Total General Consumers		6.0	68.0	74.0
Diesel		-	-	-
Export		-	-	-
Total System		6.0	68.0	74.0

Allocated Costs		Prospective Cost Of Service Study E13 Transmission Interest		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	5.6	5.6
	Seasonal	-	0.1	0.1
	Water Heating	-	0.0	0.0
Total Residential		-	5.7	5.7
General Service Small:	Non-Demand	-	1.2	1.2
	Demand	-	1.6	1.6
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	2.8	2.8
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	2.2	2.2
General Service Large	0-30KV	-	1.4	1.4
	30-100KV	0.1	1.2	1.3
	>100KV	1.2	1.6	2.8
Total General Service Large		1.3	4.1	5.4
Area & Roadway Lighting		-	0.0	0.0
Total General Consumers		1.3	14.9	16.2
Diesel		-	-	-
Export		-	-	-
Total System		1.3	14.9	16.2

Allocated Costs		Prospective Cost Of Service Study E13 Transmission Depreciation		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	4.7	4.7
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total Residential		-	4.8	4.8
General Service Small:	Non-Demand	-	1.0	1.0
	Demand	-	1.3	1.3
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	2.4	2.4
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	1.8	1.8
General Service Large	0-30KV	-	1.1	1.1
	30-100KV	0.1	1.0	1.1
	>100KV	1.0	1.3	2.3
Total General Service Large		1.1	3.5	4.6
Area & Roadway Lighting		-	0.0	0.0
Total General Consumers		1.1	12.5	13.6
Diesel		-	-	-
Export		-	-	-
Total System		1.1	12.5	13.6

Allocated Costs		Prospective Cost Of Service Study E13 Transmission Operating		
		Curtailable		
		Class	Class	Total
Residential	Standard & All Electric	-	1.6	1.6
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total Residential		-	1.6	1.6
General Service Small:	Non-Demand	-	0.4	0.4
	Demand	-	0.5	0.5
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	0.8	0.8
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	0.6	0.6
General Service Large	0-30KV	-	0.4	0.4
	30-100KV	0.0	0.3	0.4
	>100KV	0.3	0.5	0.8
Total General Service Large		0.4	1.2	1.6
Area & Roadway Lighting		-	0.0	0.0
Total General Consumers		0.4	4.3	4.7
Diesel		-	-	-
Export		-	-	-
Total System		0.4	4.3	4.7

Allocated Costs		Prospective Cost Of Service Study E13 Transmission Common Costs		
		Curtailable		
		Class	Class	Total
Residential	Standard & All Electric	-	3.2	3.2
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total Residential		-	3.2	3.2
General Service Small:	Non-Demand	-	0.7	0.7
	Demand	-	0.9	0.9
	Seasonal	-	0.0	0.0
	Water Heating	-	0.0	0.0
Total General Service Small		-	1.6	1.6
SEP	GSM	-	-	-
	GSL	-	-	-
Total SEP		-	-	-
General Service Medium		-	1.2	1.2
General Service Large	0-30KV	-	0.8	0.8
	30-100KV	0.1	0.7	0.8
	>100KV	0.7	0.9	1.6
Total General Service Large		0.7	2.3	3.1
Area & Roadway Lighting		-	0.0	0.0
Total General Consumers		0.7	8.5	9.2
Diesel		-	-	-
Export		-	-	-
Total System		0.7	8.5	9.2

Direct Costs	Prospective Cost Of Service Study E01 Direct Charge Generation Depreciation	Curtable		
		Class	Class	Total
Residential	Standard & All Electric			-
	Seasonal			-
	Water Heating			-
Total Residential				-
General Service Small:	Non-Demand			-
	Demand			-
	Seasonal			-
	Water Heating			-
Total General Service Small				-
SEP	GSM		0.3	0.3
	GSL		0.0	0.0
Total SEP			0.3	0.3
General Service Medium				-
General Service Large	0-30KV			-
	30-100KV			-
	>100KV			-
Total General Service Large				-
Area & Roadway Lighting				-
Total General Consumers			0.3	0.3
Diesel			(0.0)	(0.0)
Export			0.6	0.6
Total System			0.9	0.9

Direct Costs	Prospective Cost Of Service Study E01 Direct Charge Generation Interest	Curtable		
		Class	Class	Total
Residential	Standard & All Electric			-
	Seasonal			-
	Water Heating			-
Total Residential				-
General Service Small:	Non-Demand			-
	Demand			-
	Seasonal			-
	Water Heating			-
Total General Service Small				-
SEP	GSM		0.7	0.7
	GSL		0.0	0.0
Total SEP			0.7	0.7
General Service Medium				-
General Service Large	0-30KV			-
	30-100KV			-
	>100KV			-
Total General Service Large				-
Area & Roadway Lighting				-
Total General Consumers			0.7	0.7
Diesel			0.2	0.2
Export			-	-
Total System			1.0	1.0

Direct Costs		Prospective Cost Of Service Study		
		E01 Direct Charge Generation Operating Cost		
		Curtailable		
		Class	Class	Total
Residential	Standard & All Electric			-
	Seasonal			-
	Water Heating			-
Total Residential		-	-	-
General Service Small:	Non-Demand			-
	Demand			-
	Seasonal			-
	Water Heating			-
Total General Service Small		-	-	-
SEP	GSM		0.5	0.5
	GSL		0.0	0.0
Total SEP		-	0.5	0.5
General Service Medium				-
General Service Large	0-30KV			-
	30-100KV			-
	>100KV			-
Total General Service Large		-	-	-
Area & Roadway Lighting				-
Total General Consumers		-	0.5	0.5
Diesel			9.3	9.3
Export			46.6	46.6
Total System		-	56.4	56.4

Direct Costs		Prospective Cost Of Service Study		
		E01 Direct Charge Generation Common Costs		
		Curtailable		
		Class	Class	Total
Residential	Standard & All Electric			-
	Seasonal			-
	Water Heating			-
Total Residential		-	-	-
General Service Small:	Non-Demand			-
	Demand			-
	Seasonal			-
	Water Heating			-
Total General Service Small		-	-	-
SEP	GSM		-	-
	GSL		-	-
Total SEP		-	-	-
General Service Medium				-
General Service Large	0-30KV			-
	30-100KV			-
	>100KV			-
Total General Service Large		-	-	-
Area & Roadway Lighting				-
Total General Consumers		-	-	-
Diesel			0.8	0.8
Export			-	-
Total System		-	0.8	0.8

Direct Costs		Prospective Cost Of Service Study		
		D04 Direct Charge Transmission Depreciation		
		Curtailable		Total
		Class	Class	
Residential	Standard & All Electric			-
	Seasonal			-
	Water Heating			-
Total Residential		-	-	-
General Service Small:	Non-Demand			-
	Demand			-
	Seasonal			-
	Water Heating			-
Total General Service Small		-	-	-
SEP	GSM		0.1	0.1
	GSL		0.0	0.0
Total SEP		-	0.1	0.1
General Service Medium				-
General Service Large	0-30KV			-
	30-100KV			-
	>100KV		0.2	0.2
Total General Service Large		-	0.2	0.2
Area & Roadway Lighting				-
Total General Consumers		-	0.3	0.3
Diesel				-
Export				-
Total System		-	0.3	0.3

Direct Costs		Prospective Cost Of Service Study		
		D04 Direct Charge Transmission Interest		
		Curtailable		Total
		Class	Class	
Residential	Standard & All Electric			-
	Seasonal			-
	Water Heating			-
Total Residential		-	-	-
General Service Small:	Non-Demand			-
	Demand			-
	Seasonal			-
	Water Heating			-
Total General Service Small		-	-	-
SEP	GSM		0.1	0.1
	GSL		0.0	0.0
Total SEP		-	0.1	0.1
General Service Medium				-
General Service Large	0-30KV			-
	30-100KV			-
	>100KV		0.7	0.7
Total General Service Large		-	0.7	0.7
Area & Roadway Lighting				-
Total General Consumers		-	0.8	0.8
Diesel				-
Export				-
Total System		-	0.8	0.8

Direct Costs	Prospective Cost Of Service Study		
	D04 Direct Charge Transmission Operating Cost		
	Curtailable		Total
Class	Class		
Residential	Standard & All Electric		-
	Seasonal		-
	Water Heating		-
Total Residential			-
General Service Small:	Non-Demand		-
	Demand		-
	Seasonal		-
	Water Heating		-
Total General Service Small			-
SEP	GSM	0.1	0.1
	GSL	0.0	0.0
Total SEP		0.1	0.1
General Service Medium			-
General Service Large	0-30KV		-
	30-100KV		-
	>100KV		-
Total General Service Large			-
Area & Roadway Lighting			-
Total General Consumers		0.1	0.1
Diesel			-
Export			-
Total System		0.1	0.1

Direct Costs	Prospective Cost Of Service Study		
	D04 Direct Charge Transmission Common Costs		
	Curtailable		Total
Class	Class		
Residential	Standard & All Electric		-
	Seasonal		-
	Water Heating		-
Total Residential			-
General Service Small:	Non-Demand		-
	Demand		-
	Seasonal		-
	Water Heating		-
Total General Service Small			-
SEP	GSM	-	-
	GSL	-	-
Total SEP		-	-
General Service Medium			-
General Service Large	0-30KV		-
	30-100KV		-
	>100KV		-
Total General Service Large			-
Area & Roadway Lighting			-
Total General Consumers			-
Diesel			-
Export			-
Total System			-

Direct Costs	Prospective Cost Of Service Study C01 Direct Charge Distribution Plant Depreciation	Curtailable		
		Class	Class	Total
Residential	Standard & All Electric			-
	Seasonal			-
	Water Heating			-
Total Residential		-	-	-
General Service Small:	Non-Demand			-
	Demand			-
	Seasonal			-
	Water Heating			-
Total General Service Small		-	-	-
SEP	GSM			-
	GSL			-
Total SEP		-	-	-
General Service Medium				-
General Service Large	0-30KV			-
	30-100KV			-
	>100KV			-
Total General Service Large		-	-	-
Area & Roadway Lighting			4.9	4.9
Total General Consumers		-	4.9	4.9
Diesel			0.0	0.0
Export				-
Total System		-	5.0	5.0

Direct Costs	Prospective Cost Of Service Study C01 Direct Charge Distribution Plant Interest	Curtailable		
		Class	Class	Total
Residential	Standard & All Electric			-
	Seasonal			-
	Water Heating			-
Total Residential		-	-	-
General Service Small:	Non-Demand			-
	Demand			-
	Seasonal			-
	Water Heating			-
Total General Service Small		-	-	-
SEP	GSM			-
	GSL			-
Total SEP		-	-	-
General Service Medium				-
General Service Large	0-30KV			-
	30-100KV			-
	>100KV			-
Total General Service Large		-	-	-
Area & Roadway Lighting			5.6	5.6
Total General Consumers		-	5.6	5.6
Diesel			0.1	0.1
Export				-
Total System		-	5.7	5.7

Direct Costs	Prospective Cost Of Service Study			
	C01 Direct Charge Distribution Plant Operating Cost			
		Curtailable		
		Class	Class	Total
Residential	Standard & All Electric			-
	Seasonal			-
	Water Heating			-
Total Residential		-	-	-
General Service Small:	Non-Demand			-
	Demand			-
	Seasonal			-
	Water Heating			-
Total General Service Small		-	-	-
SEP	GSM			-
	GSL			-
Total SEP		-	-	-
General Service Medium				-
General Service Large	0-30KV			-
	30-100KV			-
	>100KV			-
Total General Service Large		-	-	-
Area & Roadway Lighting			5.0	5.0
Total General Consumers		-	5.0	5.0
Diesel			0.6	0.6
Export				-
Total System		-	5.6	5.6

Direct Costs	Prospective Cost Of Service Study			
	C01 Direct Charge Distribution Plant Common Cost			
		Curtailable		
		Class	Class	Total
Residential	Standard & All Electric			-
	Seasonal			-
	Water Heating			-
Total Residential		-	-	-
General Service Small:	Non-Demand			-
	Demand			-
	Seasonal			-
	Water Heating			-
Total General Service Small		-	-	-
SEP	GSM			-
	GSL			-
Total SEP		-	-	-
General Service Medium				-
General Service Large	0-30KV			-
	30-100KV			-
	>100KV			-
Total General Service Large		-	-	-
Area & Roadway Lighting			0.9	0.9
Total General Consumers		-	0.9	0.9
Diesel			0.1	0.1
Export				-
Total System		-	1.0	1.0

Total Costs	Prospective Cost Of Service Study	Total Interest Allocated		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	425.2	425.2
	Seasonal	-	4.6	4.6
	Water Heating	-	0.5	0.5
Total Residential		-	430.2	430.2
General Service Small:	Non-Demand	-	82.0	82.0
	Demand	-	103.0	103.0
	Seasonal	-	0.3	0.3
	Water Heating	-	0.2	0.2
Total General Service Small		-	185.6	185.6
SEP	GSM	-	0.8	0.8
	GSL	-	0.0	0.0
Total SEP		-	0.8	0.8
General Service Medium		-	133.2	133.2
General Service Large	0-30KV	-	75.6	75.6
	30-100KV	6.8	56.2	63.0
	>100KV	52.9	74.2	127.2
Total General Service Large		59.7	206.0	265.7
Area & Roadway Lighting		-	7.9	7.9
Total General Consumers		59.7	963.8	1,023.5
Diesel		-	0.3	0.3
Export		-	-	-
Total System		59.7	964.1	1,023.8

Total Costs	Prospective Cost Of Service Study	Total Depreciation Allocated		
		Curtable		
		Class	Class	Total
Residential	Standard & All Electric	-	203.2	203.2
	Seasonal	-	2.4	2.4
	Water Heating	-	0.2	0.2
Total Residential		-	205.8	205.8
General Service Small:	Non-Demand	-	39.2	39.2
	Demand	-	50.2	50.2
	Seasonal	-	0.2	0.2
	Water Heating	-	0.1	0.1
Total General Service Small		-	89.7	89.7
SEP	GSM	-	0.4	0.4
	GSL	-	0.0	0.0
Total SEP		-	0.4	0.4
General Service Medium		-	63.1	63.1
General Service Large	0-30KV	-	35.4	35.4
	30-100KV	3.1	25.6	28.7
	>100KV	23.8	33.3	57.1
Total General Service Large		26.9	94.4	121.3
Area & Roadway Lighting		-	6.1	6.1
Total General Consumers		26.9	459.5	486.4
Diesel		-	0.0	0.0
Export		-	0.6	0.6
Total System		26.9	460.1	487.0

Total Costs	Prospective Cost Of Service Study Total Operating Costs Allocated	Curtable		
		Class		Total
		Class	Class	
Residential	Standard & All Electric	-	283.7	283.7
	Seasonal	-	4.1	4.1
	Water Heating	-	0.4	0.4
Total Residential		-	288.1	288.1
General Service Small:	Non-Demand	-	54.2	54.2
	Demand	-	63.8	63.8
	Seasonal	-	0.3	0.3
	Water Heating	-	0.1	0.1
Total General Service Small		-	118.4	118.4
SEP	GSM	-	0.6	0.6
	GSL	-	0.0	0.0
Total SEP		-	0.6	0.6
General Service Medium		-	82.2	82.2
General Service Large	0-30KV	-	45.1	45.1
	30-100KV	4.0	32.9	36.9
	>100KV	31.2	42.9	74.1
Total General Service Large		35.2	120.9	156.1
Area & Roadway Lighting		-	7.1	7.1
Total General Consumers		35.2	617.4	652.5
Diesel		-	9.9	9.9
Export		-	46.6	46.6
Total System		35.2	673.9	709.1

Total Costs	Prospective Cost Of Service Study Total Common Costs Allocated	Curtable		
		Class		Total
		Class	Class	
Residential	Standard & All Electric	-	107.9	107.9
	Seasonal	-	1.5	1.5
	Water Heating	-	0.1	0.1
Total Residential		-	109.5	109.5
General Service Small:	Non-Demand	-	20.2	20.2
	Demand	-	24.6	24.6
	Seasonal	-	0.1	0.1
	Water Heating	-	0.0	0.0
Total General Service Small		-	44.9	44.9
SEP	GSM	-	0.0	0.0
	GSL	-	0.0	0.0
Total SEP		-	0.0	0.0
General Service Medium		-	30.9	30.9
General Service Large	0-30KV	-	16.6	16.6
	30-100KV	1.3	11.3	12.6
	>100KV	10.4	14.5	24.8
Total General Service Large		11.7	42.4	54.1
Area & Roadway Lighting		-	1.6	1.6
Total General Consumers		11.7	229.3	241.0
Diesel		-	0.9	0.9
Export		-	-	-
Total System		11.7	230.2	241.9

Allocation Table		Prospective Cost Of Service Study G&T Costs for Allocation of Net Export Revenue (Excludes Non Tariffable Transmission)				
		Generation		Transmission		Total
		Energy	Demand	Energy	Demand	
Residential	Standard & All Electric	366.9	252.0	15.2	96.4	730.5
	Seasonal	3.5	0.8	0.1	0.3	4.7
	Water Heating	0.5	0.3	0.0	0.1	0.8
Total Residential		370.8	253.0	15.4	96.8	736.0
General Service Small:	Non-Demand	80.2	43.9	3.3	16.8	144.3
	Demand	104.1	53.6	4.3	20.5	182.5
	Seasonal	0.3	0.1	0.0	0.0	0.3
	Water Heating	0.2	0.1	0.0	0.0	0.3
Total General Service Small		184.7	97.7	7.7	37.4	327.4
SEP	GSM	n/a	n/a	n/a	n/a	-
	GSL	n/a	n/a	n/a	n/a	-
Total Interruptible		-	-	-	-	-
General Service Medium		142.5	67.1	5.9	25.7	241.2
General Service Large	0-30KV	88.1	37.8	3.7	14.5	144.1
	30-100KV	76.5	28.8	3.2	11.0	119.5
	30-100KV Curtailable	9.4	3.4	0.4	1.3	14.5
	>100KV	103.6	38.7	4.3	14.8	161.3
	>100KV Curtailable	76.3	26.7	3.2	10.2	116.4
Total General Service Large		354.0	135.4	14.7	51.8	555.9
Area & Roadway Lighting		2.3	1.1	0.1	0.4	3.9
Total General Consumers		1,054.4	554.2	43.7	212.1	1,864.4
Diesel		-	-	-	-	-
Export		n/a	n/a	n/a	n/a	-
Total System		1,054.4	554.2	43.7	212.1	1,864.4

Allocated Exports		Prospective Cost Of Service Study Net Export Revenue on G&T Costs				
		Generation		Transmission		Total
		Energy	Demand	Energy	Demand	
Residential	Standard & All Electric	116.3	79.8	4.8	30.5	231.4
	Seasonal	1.1	0.2	0.0	0.1	1.5
	Water Heating	0.1	0.1	0.0	0.0	0.3
Total Residential		117.5	80.2	4.9	30.7	233.2
General Service Small:	Non-Demand	25.4	13.9	1.1	5.3	45.7
	Demand	33.0	17.0	1.4	6.5	57.8
	Seasonal	0.1	0.0	0.0	0.0	0.1
	Water Heating	0.1	0.0	0.0	0.0	0.1
Total General Service Small		58.5	30.9	2.4	11.8	103.7
SEP	GSM	-	-	-	-	-
	GSL	-	-	-	-	-
Total Interruptible		-	-	-	-	-
General Service Medium		45.2	21.3	1.9	8.1	76.4
General Service Large	0-30KV	27.9	12.0	1.2	4.6	45.7
	30-100KV Non Curtailable	24.2	9.1	1.0	3.5	37.9
	30-100KV Curtailable	3.0	1.1	0.1	0.4	4.6
	>100KV Non Curtailable	32.8	12.3	1.4	4.7	51.1
	>100KV Curtailable	24.2	8.5	1.0	3.2	36.9
Total General Service Large		112.2	42.9	4.6	16.4	176.1
Area & Roadway Lighting		0.7	0.3	0.0	0.1	1.2
Total General Consumers		334.1	175.6	13.8	67.2	590.7
Diesel		-	-	-	-	-
Total System		334.1	175.6	13.8	67.2	590.7