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2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 1.0										
Summary of Cost Allocation Results										
Revenue Requirement (\$,000)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
Revenue Collected	128,201	5,734	6,215	68,780	2,078	13,423	16,336	2,245	478	243,490
less Rate of Return Adjustment	-	-	-	-	-	-	-	-	-	-
add Weather Normalization	210	10	9	81	3	20	24	5	1	363
Base Revenue,	128,411	5,744	6,224	68,861	2,081	13,443	16,360	2,250	479	243,853
Revenue Share	53%	2%	3%	28%	1%	6%	7%	1%	0%	100%
Allocated Cost (net of Other Revenue)	140,875	6,422	6,343	54,173	1,894	13,650	16,149	3,400	443	243,349
Allocated Share	58%	3%	3%	22%	1%	6%	7%	1%	0%	100%
Revenue to Cost Ratio (2023)	91 %	89 %	98 %	127 %	110 %	98 %	101 %	66 %	108 %	100 %
Dollar Variance Under/(Over)	12,674	688	128	(14,607)	(184)	227	(187)	1,155	(35)	(141)
Dollar Variance Under/(Over) 95:105	5,630	367	0	(11,898)	(89)	0	0	985	(12)	(5,018)
Average Rate Adjustment Req'd 95:105	4.4%	6.4%	0.0%	-17.3%	-4.3%	0.0%	0.0%	43.9%	-2.6%	
Unit Cost										
Demand Related (\$/kW/Mo Billing Demand)	N/A	N/A	N/A	16.08	16.96	18.54	8.85	N/A	74.58	0.00
Site Related (\$/Bill/Mo)	32.11	55.50	32.58	39.82	80.25	45.68	315.52	754.88	77.05	4.80

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 1.1										
Unit Cost Summary										
Full Revenue Requirement (¢/kWh Sales)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
Operating Expenses										
Energy Costs	11.68	10.23	10.19	10.20	8.61	11.04	8.69	11.41	9.99	10.80
ECAM Adjustment	(0.62)	(0.56)	(0.56)	(0.56)	(0.50)	(0.60)	(0.48)	(0.60)	(0.55)	(0.58)
Net Energy Costs	11.06	9.67	9.63	9.63	8.11	10.44	8.20	10.81	9.44	10.21
Distribution	0.83	1.72	0.36	0.35	1.30	0.43	0.07	7.61	0.67	0.61
Transmission	0.16	0.08	0.08	0.09	0.00	0.13	0.06	0.14	0.07	0.12
Transmission and Distribution -	0.26	0.46	0.12	0.11	0.32	0.15	0.02	1.64	0.21	0.19
Transmission - OATT	0.03	0.01	0.01	0.01	0.00	0.02	0.01	0.02	0.01	0.02
General	1.28	2.16	0.48	0.53	1.35	0.58	0.19	6.11	2.50	0.91
Total Operating Expenses	13.61	14.11	10.70	10.73	11.07	11.75	8.56	26.32	12.90	12.07
Amortization										
Amortization Other	0.04	0.05	0.02	0.02	0.03	0.03	0.01	0.12	0.04	0.03
Amortization - CTGS Reserve Va	0.17	0.11	0.11	0.12	0.05	0.15	0.09	0.16	0.11	0.14
Amortization Plant And Equipme	2.41	4.64	1.05	1.12	3.64	1.29	0.38	26.69	1.86	1.83
Total Amortization	2.62	4.80	1.19	1.26	3.72	1.47	0.48	26.97	2.00	2.00
Total Operating Income	16.23	18.91	11.88	11.99	14.79	13.22	9.04	53.29	14.90	14.07
Financing Expenses										
Long-Term Debt	1.32	2.33	0.61	0.62	1.67	0.76	0.24	12.95	1.00	1.00
Short-Term Debt	0.12	0.21	0.06	0.06	0.15	0.07	0.02	1.17	0.09	0.09
Interest Charged To Constructio	(0.07)	(0.12)	(0.03)	(0.03)	(0.09)	(0.04)	(0.01)	(0.68)	(0.05)	(0.05)
Interest Income	(0.00)	(0.01)	(0.00)	(0.00)	(0.01)	(0.00)	(0.00)	(0.04)	(0.00)	(0.00)
Amortization of Financing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.00
Total Financing Expenses	1.36	2.42	0.63	0.64	1.73	0.79	0.24	13.42	1.03	1.03
Earnings before Income Taxes	17.60	21.32	12.51	12.63	16.53	14.00	9.29	66.71	15.94	15.10
Income Taxes	0.72	1.27	0.33	0.34	0.91	0.41	0.13	7.05	0.54	0.54
Net Earnings	1.58	2.80	0.73	0.75	2.01	0.91	0.28	15.58	1.20	1.20
Gross Revenue Requirement	19.90	25.40	13.58	13.71	19.45	15.33	9.70	89.34	17.68	16.84
OATT Revenue	(0.24)	(0.13)	(0.13)	(0.13)	(0.00)	(0.20)	(0.09)	(0.21)	(0.11)	(0.18)
Other Revenue	(0.30)	(0.52)	(0.10)	(0.11)	(0.35)	(0.13)	(0.03)	(1.69)	(0.14)	(0.21)
Net Revenue Requirement	19.36	24.75	13.35	13.47	19.10	15.00	9.58	87.44	17.43	16.45

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 1.1										
Unit Cost Summary										
Demand Related Revenue Requirement (\$/kW/Mo Billing Demand)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	
Operating Expenses										
Energy Costs	N/A	N/A	N/A	6.45	0.27	7.17	2.90	N/A	30.80	
ECAM Adjustment	N/A	N/A	N/A	(0.26)	(0.01)	(0.29)	(0.06)	N/A	(1.26)	
Net Energy Costs	0.00	0.00	0.00	6.19	0.26	6.88	2.84	0.00	29.55	
Distribution	N/A	N/A	N/A	0.94	2.40	1.15	0.40	N/A	4.21	
Transmission	N/A	N/A	N/A	0.33	0.01	0.37	0.33	N/A	1.59	
Transmission and Distribution -	N/A	N/A	N/A	0.35	0.76	0.42	0.13	N/A	1.58	
Transmission - OATT	N/A	N/A	N/A	0.05	0.00	0.06	0.05	N/A	0.26	
General	N/A	N/A	N/A	1.25	1.66	1.46	0.82	N/A	5.75	
Total Operating Expenses	N/A	N/A	N/A	9.13	5.09	10.33	4.58	N/A	42.93	
Amortization										
Amortization Other	N/A	N/A	N/A	0.05	0.04	0.05	0.03	N/A	0.22	
Amortization - CTGS Reserve Va	N/A	N/A	N/A	0.26	0.01	0.29	0.26	N/A	1.25	
Amortization Plant And Equipme	N/A	N/A	N/A	2.81	4.91	3.32	1.76	N/A	12.76	
Total Amortization	N/A	N/A	N/A	3.12	4.96	3.66	2.06	N/A	14.23	
Total Operating Income	N/A	N/A	N/A	12.24	10.05	14.00	6.63	N/A	57.16	
Financing Expenses										
Long-Term Debt	N/A	N/A	N/A	1.64	2.64	1.92	1.02	N/A	7.47	
Short-Term Debt	N/A	N/A	N/A	0.15	0.24	0.17	0.09	N/A	0.68	
Interest Charged To Constructio	N/A	N/A	N/A	(0.09)	(0.14)	(0.10)	(0.05)	N/A	(0.39)	
Interest Income	N/A	N/A	N/A	(0.01)	(0.01)	(0.01)	(0.00)	N/A	(0.02)	
Amortization of Financing Costs	N/A	N/A	N/A	0.00	0.00	0.00	0.00	N/A	0.01	
Total Financing Expenses	N/A	N/A	N/A	1.70	2.73	1.99	1.06	N/A	7.74	
Earnings before Income Taxes	N/A	N/A	N/A	2.86	4.61	3.36	1.78	N/A	13.05	
Income Taxes	N/A	N/A	N/A	0.89	1.44	1.05	0.56	N/A	4.06	
Net Earnings	N/A	N/A	N/A	1.97	3.17	2.31	1.23	N/A	8.98	
Gross Revenue Requirement	N/A	N/A	N/A	16.80	17.40	19.35	9.48	N/A	77.94	
OATT Revenue	N/A	N/A	N/A	(0.51)	(0.01)	(0.56)	(0.50)	N/A	(2.41)	
Other Revenue	N/A	N/A	N/A	(0.21)	(0.42)	(0.25)	(0.12)	N/A	(0.95)	
Net Revenue Requirement	N/A	N/A	N/A	16.08	16.96	18.54	8.85	N/A	74.58	

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 1.1										
Unit Cost Summary										
Energy Related Revenue Requirement (¢/kWh)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
Operating Expenses										
Energy Costs	8.57	8.57	8.57	8.50	8.54	8.53	8.17	8.54	8.54	8.50
ECAM Adjustment	(0.50)	(0.50)	(0.50)	(0.49)	(0.49)	(0.49)	(0.47)	(0.49)	(0.49)	(0.49)
Net Energy Costs	8.08	8.07	8.07	8.01	8.05	8.04	7.70	8.04	8.04	8.01
Distribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transmission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transmission and Distribution -	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transmission - OATT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Total Operating Expenses	8.12	8.12	8.11	8.05	8.09	8.08	7.74	8.09	8.09	8.05
Amortization										
Amortization Other	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Amortization - CTGS Reserve Va	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Amortization Plant And Equipme	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06
Total Amortization	0.12	0.12	0.12	0.12	0.12	0.12	0.11	0.12	0.12	0.12
Total Operating Income	8.24	8.23	8.23	8.17	8.21	8.20	7.85	8.20	8.20	8.17
Financing Expenses										
Long-Term Debt	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Short-Term Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Charged To Constructio	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Interest Income	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Amortization of Financing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Financing Expenses	0.06	0.06	0.06	0.06	0.06	0.06	0.05	0.06	0.06	0.06
Earnings before Income Taxes	0.10	0.10	0.10	0.10	0.10	0.10	0.09	0.10	0.10	0.10
Income Taxes	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Net Earnings	0.07	0.07	0.07	0.07	0.07	0.07	0.06	0.07	0.07	0.07
Gross Revenue Requirement	8.48	8.48	8.48	8.41	8.45	8.44	8.09	8.45	8.45	8.42
OATT Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Revenue	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)
Net Revenue Requirement	8.48	8.48	8.47	8.41	8.45	8.44	8.08	8.45	8.44	8.41

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 1.1										
Unit Cost Summary										
Site Related Revenue Requirement (\$/Bill)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
Operating Expenses										
Energy Costs	0.12	0.20	0.12	0.12	0.24	0.12	0.11	1.94	0.23	0.02
ECAM Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Energy Costs	0.12	0.20	0.12	0.12	0.24	0.12	0.11	1.94	0.23	0.02
Distribution	3.73	6.57	3.83	4.41	9.07	5.52	25.50	75.26	6.53	0.55
Transmission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transmission and Distribution -	0.96	1.64	0.96	0.96	1.91	0.96	0.90	15.63	1.84	0.14
Transmission - OATT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General	6.08	8.27	5.99	6.66	10.43	7.04	53.06	57.89	30.11	0.84
Total Operating Expenses	10.88	16.69	10.90	12.15	21.65	13.64	79.56	150.73	38.71	1.54
Amortization										
Amortization Other	0.08	0.12	0.08	0.10	0.17	0.11	0.71	1.00	0.25	0.01
Amortization - CTGS Reserve Va	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amortization Plant And Equipme	9.83	17.50	10.29	13.50	27.92	18.80	126.67	265.37	16.53	1.51
Total Amortization	9.92	17.62	10.38	13.59	28.08	18.90	127.38	266.37	16.78	1.52
Total Operating Income	20.80	34.31	21.27	25.75	49.73	32.54	206.94	417.10	55.49	3.06
Financing Expenses										
Long-Term Debt	4.71	8.37	4.90	5.77	11.95	7.92	40.52	127.32	8.20	0.71
Short-Term Debt	0.43	0.76	0.44	0.52	1.08	0.72	3.67	11.54	0.74	0.06
Interest Charged To Constructio	(0.25)	(0.44)	(0.26)	(0.30)	(0.63)	(0.42)	(2.14)	(6.73)	(0.43)	(0.04)
Interest Income	(0.02)	(0.03)	(0.02)	(0.02)	(0.04)	(0.03)	(0.13)	(0.42)	(0.03)	(0.00)
Amortization of Financing Costs	0.01	0.01	0.01	0.01	0.02	0.01	0.07	0.21	0.01	0.00
Total Financing Expenses	4.88	8.68	5.08	5.98	12.39	8.21	41.99	131.93	8.49	0.74
Earnings before Income Taxes	25.68	42.98	26.35	31.72	62.12	40.75	248.93	549.02	63.98	3.80
Income Taxes	2.57	4.56	2.67	3.14	6.51	4.31	22.06	69.31	4.46	0.39
Net Earnings	5.67	10.07	5.89	6.94	14.38	9.53	48.76	153.20	9.86	0.86
Gross Revenue Requirement	33.92	57.62	34.91	41.80	83.01	54.60	319.75	771.53	78.31	5.05
OATT Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Revenue	(1.80)	(2.11)	(2.33)	(1.98)	(2.77)	(8.91)	(4.23)	(16.66)	(1.26)	(0.25)
Net Revenue Requirement	32.11	55.50	32.58	39.82	80.25	45.68	315.52	754.88	77.05	4.80

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 1.2										
Unit Cost by Function										
Full Revenue Requirement (¢/kWh Sales)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
Generation	0.95	0.62	0.63	0.64	0.27	0.82	0.51	0.86	0.58	0.79
Purchased Power	10.18	9.19	9.19	9.17	8.11	9.75	7.91	9.87	9.04	9.55
Transmission	1.85	0.97	0.97	1.02	0.02	1.50	0.68	1.61	0.86	1.41
Substations	0.67	0.35	0.35	0.37	0.01	0.54	0.06	0.58	0.31	0.49
Primary Lines	2.21	4.85	0.96	0.87	3.43	1.06	0.19	18.06	2.00	1.60
Transformers	1.50	2.95	0.76	0.65	2.25	0.87	0.16	10.26	1.24	1.11
Secondary Lines	0.77	1.69	0.34	0.30	1.19	0.37	0.07	6.29	0.70	0.56
Service Lines	0.72	2.77	0.10	0.17	1.73	0.08	0.00	7.05	0.63	0.49
Meter Assets	0.19	0.63	0.02	0.21	1.76	0.03	0.01	0.00	0.00	0.18
Meter Reading	0.16	0.31	0.02	0.03	0.15	0.01	0.00	0.00	0.00	0.10
Billing	0.12	0.22	0.01	0.03	0.11	0.00	0.00	0.10	1.94	0.07
Remittance & Collection	0.09	0.18	0.01	0.02	0.09	0.00	0.00	0.11	0.12	0.06
Uncollectibles & Damage Claims	0.05	0.15	0.01	0.01	0.08	0.00	0.00	0.00	0.00	0.03
Service Connections	(0.03)	(0.08)	0.00	(0.00)	(0.04)	0.00	0.00	0.00	0.00	(0.02)
Late Payments	(0.06)	(0.06)	(0.02)	(0.02)	(0.05)	(0.03)	0.00	(0.02)	0.00	(0.04)
Lighting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.68	0.00	0.09
Total	19.36	24.75	13.35	13.47	19.10	15.00	9.58	87.44	17.43	16.45
						1.12				

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 1.2										
Unit Cost by Function										
Demand Related Revenue Requirement (\$/kW/Mo Billing Demand)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
Generation	0.00	0.00	0.00	1.43	0.04	1.58	1.40	0.00	6.79	4.55
Purchased Power	0.00	0.00	0.00	4.29	0.12	4.78	0.99	0.00	20.53	13.15
Transmission	0.00	0.00	0.00	3.89	0.11	4.29	3.81	0.00	18.46	12.36
Substations	0.00	0.00	0.00	1.40	0.04	1.54	0.34	0.00	6.64	4.26
Primary Lines	0.00	0.00	0.00	2.33	7.65	2.91	1.06	0.00	10.18	6.99
Transformers	0.00	0.00	0.00	1.93	6.36	2.42	0.88	0.00	8.44	5.81
Secondary Lines	0.00	0.00	0.00	0.81	2.66	1.01	0.37	0.00	3.53	2.43
Service Lines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Meter Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Meter Reading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Remittance & Collection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Uncollectibles & Damage Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Service Connections	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Late Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lighting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	16.08	16.96	18.54	8.85	0.00	74.58	49.55

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 1.2										
Unit Cost by Function										
Energy Related Revenue Requirement (¢/kWh)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
Generation	0.27	0.27	0.27	0.27	0.27	0.27	0.26	0.27	0.27	0.27
Purchased Power	8.12	8.11	8.11	8.05	8.09	8.08	7.74	8.08	8.08	8.05
Transmission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Substations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Primary Lines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transformers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Secondary Lines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Service Lines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Meter Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Meter Reading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Remittance & Collection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Uncollectibles & Damage Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Service Connections	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Late Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lighting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	8.38	8.38	8.38	8.31	8.35	8.34	7.99	8.35	8.35	8.32

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 1.2										
Unit Cost by Function										
Site Related Revenue Requirement (\$/Bill)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
Generation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Power	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transmission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Substations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Primary Lines	10.95	18.77	10.95	10.95	21.90	10.95	10.95	178.69	21.04	295.13
Transformers	6.07	10.40	6.07	6.07	12.14	6.07	5.20	99.06	11.67	162.75
Secondary Lines	3.81	6.53	3.81	3.81	7.62	3.81	3.26	62.17	7.32	102.15
Service Lines	6.58	13.29	7.74	7.30	17.44	20.20	73.14	73.27	8.66	227.62
Meter Assets	1.77	3.02	1.74	8.88	17.76	8.87	188.03	0.00	0.00	230.08
Meter Reading	1.47	1.47	1.47	1.47	1.47	1.47	7.37	0.00	0.00	16.22
Billing	1.07	1.07	1.07	1.07	1.07	1.07	26.70	1.07	26.70	60.87
Remittance & Collection	0.86	0.86	0.86	0.86	0.86	0.86	0.86	1.17	1.66	8.88
Uncollectibles & Damage Claims	0.42	0.72	0.42	0.42	0.85	0.00	0.00	0.00	0.00	2.84
Service Connections	(0.30)	(0.36)	0.00	(0.20)	(0.37)	0.00	0.00	0.00	0.00	(1.23)
Late Payments	(0.58)	(0.28)	(1.55)	(0.82)	(0.49)	(7.62)	0.00	(0.26)	0.00	(11.61)
Lighting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	339.69	0.00	339.69
Total	32.11	55.50	32.58	39.82	80.25	45.68	315.52	754.88	77.05	1,433.38

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 1.3										
Allocated Revenue Requirement (\$,000)										
Full Revenue Requirement										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
Operating Expenses										
Energy Costs	84,984	2,655	4,843	41,000	854	10,044	14,639	444	254	159,717
ECAM Adjustment	(4,529)	(146)	(267)	(2,255)	(49)	(542)	(815)	(23)	(14)	(8,641)
Net Energy Costs	80,455	2,510	4,576	38,745	805	9,502	13,823	420	240	151,076
Distribution	6,030	446	172	1,423	128	387	126	296	17	9,025
Transmission	1,158	22	40	353	0	117	98	5	2	1,795
Transmission and Distribution -	1,904	121	59	461	31	137	40	64	5	2,822
Transmission - OATT	189	4	6	57	0	19	16	1	0	293
General	9,323	559	229	2,115	134	524	317	238	64	13,502
Total Operating Expenses	99,059	3,660	5,082	43,154	1,098	10,687	14,421	1,023	328	178,513
Amortization										
Amortization Other	275	12	10	86	3	24	21	5	1	436
Amortization - CTGS Reserve Va	1,269	30	55	474	5	137	156	6	3	2,134
Amortization Plant And Equipme	17,547	1,204	499	4,490	361	1,177	639	1,038	47	27,001
Total Amortization	19,092	1,245	564	5,049	369	1,337	817	1,049	51	29,572
Total Operating Income	118,150	4,906	5,646	48,203	1,467	12,024	15,237	2,072	379	208,085
Financing Expenses										
Long-Term Debt	9,574	605	290	2,492	166	689	398	503	25	14,742
Short-Term Debt	868	55	26	226	15	63	36	46	2	1,337
Interest Charged To Constructio	(506)	(32)	(15)	(132)	(9)	(36)	(21)	(27)	(1)	(779)
Interest Income	(32)	(2)	(1)	(8)	(1)	(2)	(1)	(2)	(0)	(49)
Amortization of Financing Costs	16	1	0	4	0	1	1	1	0	25
Total Financing Expenses	9,921	627	300	2,583	172	714	412	522	26	15,276
Earnings before Income Taxes	16,732	1,057	506	4,356	290	1,205	695	880	44	25,765
Income Taxes	5,212	329	158	1,357	90	375	216	274	14	8,026
Net Earnings	11,520	728	348	2,999	200	829	478	606	31	17,739
Gross Revenue Requirement	144,803	6,589	6,452	55,141	1,929	13,943	16,344	3,474	450	249,126
OATT Revenue	(1,758)	(33)	(60)	(535)	(0)	(178)	(149)	(8)	(3)	(2,725)
Other Revenue	(2,170)	(135)	(48)	(433)	(35)	(116)	(46)	(66)	(4)	(3,051)
Net Revenue Requirement	140,875	6,422	6,343	54,173	1,894	13,650	16,149	3,400	443	243,349

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 1.3										
Allocated Revenue Requirement (\$,000)										
Demand Related Revenue Requirement										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
Operating Expenses										
Energy Costs	22,505	421	773	6,810	4	2,283	870	104	37	33,807
ECAM Adjustment	(917)	(17)	(31)	(277)	(0)	(93)	(18)	(4)	(1)	(1,360)
Net Energy Costs	21,588	404	741	6,533	4	2,190	851	100	35	32,448
Distribution	3,041	90	148	997	39	366	121	14	5	4,820
Transmission	1,158	22	40	353	0	117	98	5	2	1,795
Transmission and Distribution -	1,141	32	53	370	12	134	40	5	2	1,789
Transmission - OATT	189	4	6	57	0	19	16	1	0	293
General	4,179	101	173	1,321	27	463	247	19	7	6,536
Total Operating Expenses	31,295	651	1,161	9,631	83	3,291	1,374	145	51	47,681
Amortization										
Amortization Other	160	4	6	50	1	17	10	1	0	249
Amortization - CTGS Reserve Va	912	17	31	278	0	92	77	4	1	1,413
Amortization Plant And Equipme	9,254	240	406	2,962	80	1,057	529	43	15	14,585
Total Amortization	10,326	260	443	3,289	81	1,166	617	48	17	16,247
Total Operating Income	41,621	911	1,604	12,920	163	4,457	1,990	193	68	63,928
Financing Expenses										
Long-Term Debt	5,417	137	233	1,727	43	613	306	25	9	8,509
Short-Term Debt	491	12	21	157	4	56	28	2	1	772
Interest Charged To Constructio	(286)	(7)	(12)	(91)	(2)	(32)	(16)	(1)	(0)	(450)
Interest Income	(18)	(0)	(1)	(6)	(0)	(2)	(1)	(0)	(0)	(28)
Amortization of Financing Costs	9	0	0	3	0	1	1	0	0	14
Total Financing Expenses	5,613	142	242	1,789	44	635	317	26	9	8,818
Earnings before Income Taxes	9,467	240	407	3,018	75	1,071	535	44	16	14,872
Income Taxes	2,949	75	127	940	23	334	167	14	5	4,633
Net Earnings	6,518	165	281	2,078	52	737	368	30	11	10,239
Gross Revenue Requirement	56,701	1,293	2,253	17,727	283	6,162	2,842	263	93	87,617
OATT Revenue	(1,758)	(33)	(60)	(535)	(0)	(178)	(149)	(8)	(3)	(2,725)
Other Revenue	(691)	(19)	(31)	(223)	(7)	(80)	(37)	(3)	(1)	(1,093)
Net Revenue Requirement	54,252	1,242	2,161	16,969	275	5,904	2,656	252	89	83,799

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 1.3										
Allocated Revenue Requirement (\$,000)										
Energy Related Revenue Requirement										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
Operating Expenses										
Energy Costs	62,384	2,223	4,069	34,179	847	7,760	13,769	332	217	125,781
ECAM Adjustment	(3,611)	(129)	(236)	(1,979)	(49)	(449)	(797)	(19)	(13)	(7,282)
Net Energy Costs	58,772	2,094	3,834	32,200	798	7,311	12,972	313	205	118,499
Distribution	14	1	1	8	0	2	3	0	0	29
Transmission	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution -	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	0	0	0	0	0	0	0	0
General	296	11	19	162	4	37	65	2	1	597
Total Operating Expenses	59,083	2,106	3,854	32,370	802	7,350	13,040	314	206	119,125
Amortization										
Amortization Other	49	2	3	27	1	6	11	0	0	98
Amortization - CTGS Reserve Va	358	13	23	196	5	45	79	2	1	722
Amortization Plant And Equipme	451	16	29	247	6	56	100	2	2	909
Total Amortization	858	31	56	470	12	107	189	5	3	1,729
Total Operating Income	59,940	2,136	3,910	32,840	814	7,456	13,230	319	209	120,854
Financing Expenses										
Long-Term Debt	399	14	26	219	5	50	88	2	1	805
Short-Term Debt	36	1	2	20	0	5	8	0	0	73
Interest Charged To Constructio	(21)	(1)	(1)	(12)	(0)	(3)	(5)	(0)	(0)	(43)
Interest Income	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(3)
Amortization of Financing Costs	1	0	0	0	0	0	0	0	0	1
Total Financing Expenses	413	15	27	227	6	51	91	2	1	834
Earnings before Income Taxes	697	25	45	382	9	87	154	4	2	1,406
Income Taxes	217	8	14	119	3	27	48	1	1	438
Net Earnings	480	17	31	263	7	60	106	3	2	968
Gross Revenue Requirement	61,051	2,176	3,982	33,449	829	7,595	13,475	325	213	123,094
OATT Revenue	0	0	0	0	0	0	0	0	0	0
Other Revenue	(39)	(1)	(3)	(22)	(1)	(5)	(9)	(0)	(0)	(80)
Net Revenue Requirement	61,012	2,174	3,980	33,427	828	7,590	13,466	325	212	123,014

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Schedule 1.3										
Allocated Revenue Requirement (\$,000)										
Site Related Revenue Requirement										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
Operating Expenses										
Energy Costs	95	11	1	11	2	0	0	7	0	129
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	95	11	1	11	2	0	0	7	0	129
Distribution	2,975	356	24	419	89	19	2	281	12	4,176
Transmission	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution -	764	89	6	91	19	3	0	58	3	1,033
Transmission - OATT	0	0	0	0	0	0	0	0	0	0
General	4,848	448	37	632	103	24	4	217	56	6,369
Total Operating Expenses	8,681	904	68	1,153	213	47	7	564	72	11,707
Amortization										
Amortization Other	66	7	1	9	2	0	0	4	0	89
Amortization - CTGS Reserve Va	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipme	7,842	948	64	1,280	275	64	11	992	31	11,507
Total Amortization	7,908	954	64	1,290	277	65	11	996	31	11,596
Total Operating Income	16,589	1,858	132	2,443	490	111	17	1,560	103	23,303
Financing Expenses										
Long-Term Debt	3,758	453	30	547	118	27	3	476	15	5,428
Short-Term Debt	341	41	3	50	11	2	0	43	1	492
Interest Charged To Constructio	(199)	(24)	(2)	(29)	(6)	(1)	(0)	(25)	(1)	(287)
Interest Income	(12)	(2)	(0)	(2)	(0)	(0)	(0)	(2)	(0)	(18)
Amortization of Financing Costs	6	1	0	1	0	0	0	1	0	9
Total Financing Expenses	3,894	470	31	567	122	28	4	493	16	5,625
Earnings before Income Taxes	6,567	792	53	956	206	47	6	832	26	9,487
Income Taxes	2,046	247	17	298	64	15	2	259	8	2,955
Net Earnings	4,522	546	37	658	142	33	4	573	18	6,532
Gross Revenue Requirement	27,050	3,120	217	3,966	818	187	27	2,886	145	38,415
OATT Revenue	0	0	0	0	0	0	0	0	0	0
Other Revenue	(1,439)	(115)	(14)	(188)	(27)	(30)	(0)	(62)	(2)	(1,879)
Net Revenue Requirement	25,611	3,006	202	3,777	791	156	27	2,823	142	36,535

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Schedule 1.4										
Allocated Revenue Requirement (\$,000)										
Full Revenue Requirement										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
Generation	6,913	162	297	2,579	27	746	851	33	15	11,624
Purchased Power	74,065	2,385	4,367	36,884	804	8,868	13,333	384	230	141,320
Transmission	13,488	252	462	4,107	2	1,367	1,144	63	22	20,906
Substations	4,852	91	166	1,477	1	492	103	23	8	7,211
Primary Lines	16,047	1,258	458	3,492	340	965	318	702	51	23,631
Transformers	10,924	765	362	2,616	223	792	264	399	32	16,375
Secondary Lines	5,583	438	159	1,215	118	336	111	244	18	8,222
Service Lines	5,247	720	48	692	172	69	6	274	16	7,244
Meter Assets	1,409	164	11	843	175	30	16	0	0	2,647
Meter Reading	1,176	80	9	140	15	5	1	0	0	1,425
Billing	852	58	7	101	11	4	2	4	49	1,087
Remittance & Collection	689	47	5	82	9	3	0	4	3	842
Uncollectibles & Damage Claims	337	39	3	40	8	0	0	0	0	428
Service Connections	(242)	(19)	0	(19)	(4)	0	0	0	0	(284)
Late Payments	(466)	(15)	(10)	(78)	(5)	(26)	0	(1)	0	(601)
Lighting	0	0	0	0	0	0	0	1,270	0	1,270
Total	140,875	6,422	6,343	54,173	1,894	13,650	16,149	3,400	443	243,349

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 1.4										
Allocated Revenue Requirement (\$,000)										
Demand Related Revenue Requirement										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
Generation	4,964	93	170	1,511	1	503	421	23	8	7,694
Purchased Power	15,003	280	514	4,525	2	1,521	297	70	24	22,236
Transmission	13,488	252	462	4,107	2	1,367	1,144	63	22	20,906
Substations	4,852	91	166	1,477	1	492	103	23	8	7,211
Primary Lines	7,316	242	390	2,454	124	927	317	34	12	11,816
Transformers	6,083	201	324	2,040	103	771	264	28	10	9,825
Secondary Lines	2,545	84	136	854	43	323	110	12	4	4,111
Service Lines	0	0	0	0	0	0	0	0	0	0
Meter Assets	0	0	0	0	0	0	0	0	0	0
Meter Reading	0	0	0	0	0	0	0	0	0	0
Billing	0	0	0	0	0	0	0	0	0	0
Remittance & Collection	0	0	0	0	0	0	0	0	0	0
Uncollectibles & Damage Claims	0	0	0	0	0	0	0	0	0	0
Service Connections	0	0	0	0	0	0	0	0	0	0
Late Payments	0	0	0	0	0	0	0	0	0	0
Lighting	0	0	0	0	0	0	0	0	0	0
Total	54,252	1,242	2,161	16,969	275	5,904	2,656	252	89	83,799

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 1.4										
Allocated Revenue Requirement (\$,000)										
Energy Related Revenue Requirement										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
Generation	1,949	69	127	1,068	26	242	430	10	7	3,930
Purchased Power	59,062	2,105	3,853	32,359	802	7,347	13,036	314	206	119,084
Transmission	0	0	0	0	0	0	0	0	0	0
Substations	0	0	0	0	0	0	0	0	0	0
Primary Lines	0	0	0	0	0	0	0	0	0	0
Transformers	0	0	0	0	0	0	0	0	0	0
Secondary Lines	0	0	0	0	0	0	0	0	0	0
Service Lines	0	0	0	0	0	0	0	0	0	0
Meter Assets	0	0	0	0	0	0	0	0	0	0
Meter Reading	0	0	0	0	0	0	0	0	0	0
Billing	0	0	0	0	0	0	0	0	0	0
Remittance & Collection	0	0	0	0	0	0	0	0	0	0
Uncollectibles & Damage Claims	0	0	0	0	0	0	0	0	0	0
Service Connections	0	0	0	0	0	0	0	0	0	0
Late Payments	0	0	0	0	0	0	0	0	0	0
Lighting	0	0	0	0	0	0	0	0	0	0
Total	61,012	2,174	3,980	33,427	828	7,590	13,466	325	212	123,014

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 1.4										
Allocated Revenue Requirement (\$,000)										
Site Related Revenue Requirement										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
Generation	0	0	0	0	0	0	0	0	0	0
Purchased Power	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0
Substations	0	0	0	0	0	0	0	0	0	0
Primary Lines	8,731	1,016	68	1,039	216	37	1	668	39	11,816
Transformers	4,840	563	38	576	120	21	0	370	22	6,550
Secondary Lines	3,038	354	24	361	75	13	0	233	14	4,111
Service Lines	5,247	720	48	692	172	69	6	274	16	7,244
Meter Assets	1,409	164	11	843	175	30	16	0	0	2,647
Meter Reading	1,176	80	9	140	15	5	1	0	0	1,425
Billing	852	58	7	101	11	4	2	4	49	1,087
Remittance & Collection	689	47	5	82	9	3	0	4	3	842
Uncollectibles & Damage Claims	337	39	3	40	8	0	0	0	0	428
Service Connections	(242)	(19)	0	(19)	(4)	0	0	0	0	(284)
Late Payments	(466)	(15)	(10)	(78)	(5)	(26)	0	(1)	0	(601)
Lighting	0	0	0	0	0	0	0	1,270	0	1,270
Total	25,611	3,006	202	3,777	791	156	27	2,823	142	36,535

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 2.0										
Allocators by Function										
Allocators										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
Generation	59.5 %	1.4 %	2.6 %	22.2 %	0.2 %	6.4 %	7.3 %	0.3 %	0.1 %	100.0 %
Purchased Power	52.4 %	1.7 %	3.1 %	26.1 %	0.6 %	6.3 %	9.4 %	0.3 %	0.2 %	100.0 %
Transmission	64.5 %	1.2 %	2.2 %	19.6 %	0.0 %	6.5 %	5.5 %	0.3 %	0.1 %	100.0 %
Substations	67.3 %	1.3 %	2.3 %	20.5 %	0.0 %	6.8 %	1.4 %	0.3 %	0.1 %	100.0 %
Primary Lines	67.9 %	5.3 %	1.9 %	14.8 %	1.4 %	4.1 %	1.3 %	3.0 %	0.2 %	100.0 %
Transformers	66.7 %	4.7 %	2.2 %	16.0 %	1.4 %	4.8 %	1.6 %	2.4 %	0.2 %	100.0 %
Secondary Lines	67.9 %	5.3 %	1.9 %	14.8 %	1.4 %	4.1 %	1.3 %	3.0 %	0.2 %	100.0 %
Service Lines	72.4 %	9.9 %	0.7 %	9.6 %	2.4 %	1.0 %	0.1 %	3.8 %	0.2 %	100.0 %
Meter Assets	53.2 %	6.2 %	0.4 %	31.8 %	6.6 %	1.1 %	0.6 %	0.0 %	0.0 %	100.0 %
Meter Reading	82.5 %	5.6 %	0.6 %	9.8 %	1.0 %	0.4 %	0.0 %	0.0 %	0.0 %	100.0 %
Billing	78.3 %	5.3 %	0.6 %	9.3 %	1.0 %	0.3 %	0.2 %	0.4 %	4.5 %	100.0 %
Remittance & Collection	81.8 %	5.6 %	0.6 %	9.7 %	1.0 %	0.4 %	0.0 %	0.5 %	0.4 %	100.0 %
Uncollectibles & Damage Claims	78.9 %	9.2 %	0.6 %	9.4 %	1.9 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Service Connections	85.2 %	6.9 %	0.0 %	6.6 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Late Payments	77.5 %	2.6 %	1.6 %	13.0 %	0.8 %	4.3 %	0.0 %	0.2 %	0.0 %	100.0 %
Lighting	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %	0.0 %	100.0 %

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 2.0										
Allocators by Function										
Demand Allocators, Isolated (%)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
Generation	64.5 %	1.2 %	2.2 %	19.6 %	0.0 %	6.5 %	5.5 %	0.3 %	0.1 %	100.0 %
Purchased Power	67.5 %	1.3 %	2.3 %	20.4 %	0.0 %	6.8 %	1.3 %	0.3 %	0.1 %	100.0 %
Transmission	64.5 %	1.2 %	2.2 %	19.6 %	0.0 %	6.5 %	5.5 %	0.3 %	0.1 %	100.0 %
Substations	67.3 %	1.3 %	2.3 %	20.5 %	0.0 %	6.8 %	1.4 %	0.3 %	0.1 %	100.0 %
Primary Lines	61.9 %	2.0 %	3.3 %	20.8 %	1.1 %	7.8 %	2.7 %	0.3 %	0.1 %	100.0 %
Transformers	61.9 %	2.0 %	3.3 %	20.8 %	1.1 %	7.8 %	2.7 %	0.3 %	0.1 %	100.0 %
Secondary Lines	61.9 %	2.0 %	3.3 %	20.8 %	1.1 %	7.8 %	2.7 %	0.3 %	0.1 %	100.0 %
Service Lines	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Meter Assets	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Meter Reading	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Billing	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Remittance & Collection	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Uncollectibles & Damage Claims	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Service Connections	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Late Payments	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Lighting	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 2.0										
Allocators by Function										
Energy Allocators, Isolated (%)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
Generation	49.6 %	1.8 %	3.2 %	27.2 %	0.7 %	6.2 %	10.9 %	0.3 %	0.2 %	100.0 %
Purchased Power	49.6 %	1.8 %	3.2 %	27.2 %	0.7 %	6.2 %	10.9 %	0.3 %	0.2 %	100.0 %
Transmission	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Substations	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Primary Lines	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Transformers	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Secondary Lines	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Service Lines	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Meter Assets	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Meter Reading	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Billing	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Remittance & Collection	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Uncollectibles & Damage Claims	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Service Connections	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Late Payments	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Lighting	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 2.0										
Allocators by Function										
Site Allocators, Isolated (%)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
Generation	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Purchased Power	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Transmission	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Substations	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Primary Lines	73.9 %	8.6 %	0.6 %	8.8 %	1.8 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %
Transformers	73.9 %	8.6 %	0.6 %	8.8 %	1.8 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %
Secondary Lines	73.9 %	8.6 %	0.6 %	8.8 %	1.8 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %
Service Lines	72.4 %	9.9 %	0.7 %	9.6 %	2.4 %	1.0 %	0.1 %	3.8 %	0.2 %	100.0 %
Meter Assets	53.2 %	6.2 %	0.4 %	31.8 %	6.6 %	1.1 %	0.6 %	0.0 %	0.0 %	100.0 %
Meter Reading	82.5 %	5.6 %	0.6 %	9.8 %	1.0 %	0.4 %	0.0 %	0.0 %	0.0 %	100.0 %
Billing	78.3 %	5.3 %	0.6 %	9.3 %	1.0 %	0.3 %	0.2 %	0.4 %	4.5 %	100.0 %
Remittance & Collection	81.8 %	5.6 %	0.6 %	9.7 %	1.0 %	0.4 %	0.0 %	0.5 %	0.4 %	100.0 %
Uncollectibles & Damage Claims	78.9 %	9.2 %	0.6 %	9.4 %	1.9 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Service Connections	85.2 %	6.9 %	0.0 %	6.6 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Late Payments	77.5 %	2.6 %	1.6 %	13.0 %	0.8 %	4.3 %	0.0 %	0.2 %	0.0 %	100.0 %
Lighting	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %	0.0 %	100.0 %

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 2.1										
Allocators										
Allocators										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
1CP - Input	64.5 %	1.2 %	2.2 %	19.6 %	0.0 %	6.5 %	5.5 %	0.3 %	0.1 %	100.0 %
1CP - Input Firm	67.5 %	1.3 %	2.3 %	20.4 %	0.0 %	6.8 %	1.3 %	0.3 %	0.1 %	100.0 %
1CP - Transmission	64.5 %	1.2 %	2.2 %	19.6 %	0.0 %	6.5 %	5.5 %	0.3 %	0.1 %	100.0 %
1CP - Distribution Primary	67.3 %	1.3 %	2.3 %	20.5 %	0.0 %	6.8 %	1.4 %	0.3 %	0.1 %	100.0 %
NCP - Distribution Primary	61.9 %	2.0 %	3.3 %	20.8 %	1.1 %	7.8 %	2.7 %	0.3 %	0.1 %	100.0 %
NCP - Distribution Secondary	61.9 %	2.0 %	3.3 %	20.8 %	1.1 %	7.8 %	2.7 %	0.3 %	0.1 %	100.0 %
Energy - Input	49.6 %	1.8 %	3.2 %	27.2 %	0.7 %	6.2 %	10.9 %	0.3 %	0.2 %	100.0 %
Sites	73.9 %	8.6 %	0.6 %	8.8 %	1.8 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %
Sites - Distribution Primary	73.9 %	8.6 %	0.6 %	8.8 %	1.8 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %
Sites - Distribution Secondary	73.9 %	8.6 %	0.6 %	8.8 %	1.8 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %
Sites - Mass Market	78.9 %	9.2 %	0.6 %	9.4 %	1.9 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Service Lines	72.4 %	9.9 %	0.7 %	9.6 %	2.4 %	1.0 %	0.1 %	3.8 %	0.2 %	100.0 %
Meter Assets	53.2 %	6.2 %	0.4 %	31.8 %	6.6 %	1.1 %	0.6 %	0.0 %	0.0 %	100.0 %
Meter Reading	82.5 %	5.6 %	0.6 %	9.8 %	1.0 %	0.4 %	0.0 %	0.0 %	0.0 %	100.0 %
Billing	78.3 %	5.3 %	0.6 %	9.3 %	1.0 %	0.3 %	0.2 %	0.4 %	4.5 %	100.0 %
Remittance & Collection	81.8 %	5.6 %	0.6 %	9.7 %	1.0 %	0.4 %	0.0 %	0.5 %	0.4 %	100.0 %
Service Connection Revenue	85.2 %	6.9 %	0.0 %	6.6 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Penalty Revenue	77.5 %	2.6 %	1.6 %	13.0 %	0.8 %	4.3 %	0.0 %	0.2 %	0.0 %	100.0 %
Lighting Direct Assign	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %	0.0 %	100.0 %
MECL Generation	59.5 %	1.4 %	2.6 %	22.2 %	0.2 %	6.4 %	7.3 %	0.3 %	0.1 %	100.0 %
MECL Purchases	52.4 %	1.7 %	3.1 %	26.1 %	0.6 %	6.3 %	9.4 %	0.3 %	0.2 %	100.0 %
Primary System	67.9 %	5.3 %	1.9 %	14.8 %	1.4 %	4.1 %	1.3 %	3.0 %	0.2 %	100.0 %
Distribution Transformers	66.7 %	4.7 %	2.2 %	16.0 %	1.4 %	4.8 %	1.6 %	2.4 %	0.2 %	100.0 %
Secondary System	67.9 %	5.3 %	1.9 %	14.8 %	1.4 %	4.1 %	1.3 %	3.0 %	0.2 %	100.0 %

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 2.1										
Allocators										
Demand Allocators, Isolated (%)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
1CP - Input	64.5 %	1.2 %	2.2 %	19.6 %	0.0 %	6.5 %	5.5 %	0.3 %	0.1 %	100.0 %
1CP - Input Firm	67.5 %	1.3 %	2.3 %	20.4 %	0.0 %	6.8 %	1.3 %	0.3 %	0.1 %	100.0 %
1CP - Transmission	64.5 %	1.2 %	2.2 %	19.6 %	0.0 %	6.5 %	5.5 %	0.3 %	0.1 %	100.0 %
1CP - Distribution Primary	67.3 %	1.3 %	2.3 %	20.5 %	0.0 %	6.8 %	1.4 %	0.3 %	0.1 %	100.0 %
NCP - Distribution Primary	61.9 %	2.0 %	3.3 %	20.8 %	1.1 %	7.8 %	2.7 %	0.3 %	0.1 %	100.0 %
NCP - Distribution Secondary	61.9 %	2.0 %	3.3 %	20.8 %	1.1 %	7.8 %	2.7 %	0.3 %	0.1 %	100.0 %
Energy - Input	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Sites	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Sites - Distribution Primary	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Sites - Distribution Secondary	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Sites - Mass Market	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Service Lines	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Meter Assets	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Meter Reading	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Billing	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Remittance & Collection	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Service Connection Revenue	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Penalty Revenue	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Lighting Direct Assign	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
MECL Generation	64.5 %	1.2 %	2.2 %	19.6 %	0.0 %	6.5 %	5.5 %	0.3 %	0.1 %	100.0 %
MECL Purchases	67.5 %	1.3 %	2.3 %	20.4 %	0.0 %	6.8 %	1.3 %	0.3 %	0.1 %	100.0 %
Primary System	61.9 %	2.0 %	3.3 %	20.8 %	1.1 %	7.8 %	2.7 %	0.3 %	0.1 %	100.0 %
Distribution Transformers	61.9 %	2.0 %	3.3 %	20.8 %	1.1 %	7.8 %	2.7 %	0.3 %	0.1 %	100.0 %
Secondary System	61.9 %	2.0 %	3.3 %	20.8 %	1.1 %	7.8 %	2.7 %	0.3 %	0.1 %	100.0 %

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 2.1										
Allocators										
Energy Allocators, Isolated (%)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
1CP - Input	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
1CP - Input Firm	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
1CP - Transmission	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
1CP - Distribution Primary	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
NCP - Distribution Primary	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
NCP - Distribution Secondary	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Energy - Input	49.6 %	1.8 %	3.2 %	27.2 %	0.7 %	6.2 %	10.9 %	0.3 %	0.2 %	100.0 %
Sites	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Sites - Distribution Primary	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Sites - Distribution Secondary	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Sites - Mass Market	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Service Lines	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Meter Assets	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Meter Reading	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Billing	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Remittance & Collection	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Service Connection Revenue	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Penalty Revenue	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Lighting Direct Assign	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
MECL Generation	49.6 %	1.8 %	3.2 %	27.2 %	0.7 %	6.2 %	10.9 %	0.3 %	0.2 %	100.0 %
MECL Purchases	49.6 %	1.8 %	3.2 %	27.2 %	0.7 %	6.2 %	10.9 %	0.3 %	0.2 %	100.0 %
Primary System	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Distribution Transformers	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Secondary System	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 2.1										
Allocators										
Site Allocators, Isolated (%)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
1CP - Input	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
1CP - Input Firm	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
1CP - Transmission	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
1CP - Distribution Primary	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
NCP - Distribution Primary	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
NCP - Distribution Secondary	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Energy - Input	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Sites	73.9 %	8.6 %	0.6 %	8.8 %	1.8 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %
Sites - Distribution Primary	73.9 %	8.6 %	0.6 %	8.8 %	1.8 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %
Sites - Distribution Secondary	73.9 %	8.6 %	0.6 %	8.8 %	1.8 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %
Sites - Mass Market	78.9 %	9.2 %	0.6 %	9.4 %	1.9 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Service Lines	72.4 %	9.9 %	0.7 %	9.6 %	2.4 %	1.0 %	0.1 %	3.8 %	0.2 %	100.0 %
Meter Assets	53.2 %	6.2 %	0.4 %	31.8 %	6.6 %	1.1 %	0.6 %	0.0 %	0.0 %	100.0 %
Meter Reading	82.5 %	5.6 %	0.6 %	9.8 %	1.0 %	0.4 %	0.0 %	0.0 %	0.0 %	100.0 %
Billing	78.3 %	5.3 %	0.6 %	9.3 %	1.0 %	0.3 %	0.2 %	0.4 %	4.5 %	100.0 %
Remittance & Collection	81.8 %	5.6 %	0.6 %	9.7 %	1.0 %	0.4 %	0.0 %	0.5 %	0.4 %	100.0 %
Service Connection Revenue	85.2 %	6.9 %	0.0 %	6.6 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Penalty Revenue	77.5 %	2.6 %	1.6 %	13.0 %	0.8 %	4.3 %	0.0 %	0.2 %	0.0 %	100.0 %
Lighting Direct Assign	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %	0.0 %	100.0 %
MECL Generation	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
MECL Purchases	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Primary System	73.9 %	8.6 %	0.6 %	8.8 %	1.8 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %
Distribution Transformers	73.9 %	8.6 %	0.6 %	8.8 %	1.8 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %
Secondary System	73.9 %	8.6 %	0.6 %	8.8 %	1.8 %	0.3 %	0.0 %	5.7 %	0.3 %	100.0 %

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 2.2										
Allocator Assumptions (2020)										
Site Allocator Weighting Assumptions										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
Service Lines	424	500	500	470	562	1,304	4,739	289	289	9,077
Meter Assets	51	51	51	257	257	257	5,388	0	0	6,312
Meter Reading	12	7	12	12	6	12	60	0	0	121
Billing	12	7	12	12	6	12	300	1	300	662
Remittance & Collection	12	7	12	12	6	12	12	1	12	86
Lighting & Unmetered Equivalence								0.4	0.4	
Base Allocators										
	Residential	Residential (S)	Farm	General Service 1	General Service 1 (S)	Small Industrial	Large Industrial	Lights	Unmetered	Total
1CP - Input (kW)	231,276	4,314	7,922	70,414	29	23,441	19,618	1,073	376	358,463
1CP - Input Firm (kW)	231,276	4,314	7,922	69,760	29	23,441	4,584	1,073	376	342,775
1CP - Transmission (kW)	226,921	4,233	7,773	69,088	29	23,000	19,249	1,053	369	351,715
1CP - Distribution Primary (kW)	226,921	4,233	7,773	69,088	29	23,000	4,794	1,053	369	337,260
NCP - Distribution Primary (kW)	226,921	7,500	12,087	76,112	3,851	28,761	9,837	1,055	375	366,499
NCP - Distribution Secondary (kW)	214,115	7,077	11,405	71,817	3,633	27,138	9,282	996	353	345,816
Energy - Input (MWh)	789,322	28,129	51,488	432,454	10,718	98,190	174,214	4,200	2,748	1,591,463
Sites	66,464	7,737	517	7,906	1,642	285	7	5,087	296	89,941
Sites - Distribution Primary	66,464	7,737	517	7,906	1,642	285	7	5,087	296	89,941
Sites - Distribution Secondary	66,464	7,737	517	7,906	1,642	285	6	5,087	296	89,940
Sites - Mass Market	66,464	7,737	517	7,906	1,642	0	0	0	0	84,266
Service Lines (\$,000)	28,184	3,866	258	3,719	923	371	33	1,472	86	38,912
Meter Assets (\$,000)	3,389	394	26	2,028	421	73	38	0	0	6,369
Meter Reading (Weighted Sites x 1	798	54	6	95	10	3	0	0	0	966,495
Billing (Weighted Sites x 1000)	798	54	6	95	10	3	2	4	46	1,018,115
Remittance & Collection (Weighted	798	54	6	95	10	3	0	5	4	974,798
Service Connection Revenue (\$,000)	398	32	0	31	6	0	0	0	0	467
Penalty Revenue (\$,000)	483	16	10	81	5	27	0	1	0	623
Lighting Direct Assign	0	0	0	0	0	0	0	1	0	1
Sales Data										
Billing Demand (kW * 12 Months)	N/A	N/A	N/A	1,055,231	16,239	318,412	299,987	N/A	1,188	1,691,057
Peak metered demand	N/A	N/A	N/A	1,055,231	16,239	316,084	294,031	N/A	N/A	1,681,585
Sales (MWh)	727,754	25,945	47,511	402,135	9,918	90,978	168,491	3,888	2,544	1,479,164
Average Bills per Month	66,464	7,737	517	7,906	1,642	285	7	3,740	154	88,452
Revenue (\$,000)	128,201	5,734	6,215	68,780	2,078	13,423	16,336	2,245	478	243,490
Lighting & Unmetered Fixtures								12,718	740	

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 2.4					
Classification Assumptions					
Allocator	Demand Related	Energy Related	Site Related	Total	
1CP - Input	100 %	0 %	0 %	100 %	
1CP - Input Firm	100 %	0 %	0 %	100 %	
1CP - Transmission	100 %	0 %	0 %	100 %	
1CP - Distribution Primary	100 %	0 %	0 %	100 %	
NCP - Distribution Primary	100 %	0 %	0 %	100 %	
NCP - Distribution Secondary	100 %	0 %	0 %	100 %	
Energy - Input	0 %	100 %	0 %	100 %	
Sites	0 %	0 %	100 %	100 %	
Sites - Distribution Primary	0 %	0 %	100 %	100 %	
Sites - Distribution Secondary	0 %	0 %	100 %	100 %	
Sites - Mass Market	0 %	0 %	100 %	100 %	
Service Lines	0 %	0 %	100 %	100 %	
Meter Assets	0 %	0 %	100 %	100 %	
Meter Reading	0 %	0 %	100 %	100 %	
Billing	0 %	0 %	100 %	100 %	
Remittance & Collection	0 %	0 %	100 %	100 %	
Service Connection Revenue	0 %	0 %	100 %	100 %	
Penalty Revenue	0 %	0 %	100 %	100 %	
Lighting Direct Assign	0 %	0 %	100 %	100 %	
MECL Generation	66 %	34 %	0 %	100 %	
MECL Purchases	16 %	84 %	0 %	100 %	
Primary System	50 %	0 %	50 %	100 %	
Distribution Transformers	60 %	0 %	40 %	100 %	
Secondary System	50 %	0 %	50 %	100 %	
Blended Allocator Assumptions					
	MECL Generatio n	MECL Purchase s	Primary System	Distributi on Transfor mers	Secondar y System
1CP - Input	66 %				
1CP - Input Firm		16 %			
1CP - Transmission					
1CP - Distribution Primary					
NCP - Distribution Primary			50 %		
NCP - Distribution Secondary				60 %	50 %
Energy - Input	34 %	84 %			
Sites					
Sites - Distribution Primary			50 %		
Sites - Distribution Secondary				40 %	50 %
Sites - Mass Market					
Service Lines					
Meter Assets					
Meter Reading					
Billing					
Remittance & Collection					
Service Connection Revenue					
Penalty Revenue					
Lighting Direct Assign					
Total	100 %	100 %	100 %	100 %	100 %

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 2.5	
Allocator by Function Assumptions	
Function	Allocator
Generation	MECL Generation
Purchased Power	MECL Purchases
Transmission	1CP - Transmission
Substations	1CP - Distribution Primary
Primary Lines	Primary System
Transformers	Distribution Transformers
Secondary Lines	Secondary System
Service Lines	Service Lines
Meter Assets	Meter Assets
Meter Reading	Meter Reading
Billing	Billing
Remittance & Collection	Remittance & Collection
Uncollectibles & Damage Claims	Sites - Mass Market
Service Connections	Service Connection Revenue
Late Payments	Penalty Revenue
Lighting	Lighting Direct Assign

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.0																	
Functionalized Revenue Requirement, Summary																	
Revenue Requirement (\$,000)																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Operating Expenses																	
Energy Costs	2,247	148,366	8,553	275	92	92	92	0	0	0	0	0	0	0	0	0	159,717
ECAM Adjustment	0	(8,641)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(8,641)
Net Energy Costs	2,247	139,725	8,553	275	92	92	92	0	0	0	0	0	0	0	0	0	151,076
Distribution	85	0	85	983	3,504	2,250	1,187	626	231	0	0	0	0	0	0	74	9,025
Transmission	0	0	1,795	0	0	0	0	0	0	0	0	0	0	0	0	0	1,795
Transmission and Distribution	0	0	0	615	1,129	701	376	0	0	0	0	0	0	0	0	0	2,822
Transmission - OATT	0	0	293	0	0	0	0	0	0	0	0	0	0	0	0	0	293
General	1,062	282	2,310	948	1,934	1,954	782	394	223	1,218	992	751	403	160	16	73	13,502
Total Operating Expenses	3,394	140,007	13,036	2,822	6,659	4,997	2,437	1,020	453	1,218	992	751	403	160	16	147	178,513
Amortization																	
Amortization Other	34	103	122	27	40	54	17	2	5	21	6	1	1	1	1	1	436
Amortization - CTGS Reserve V	2,134	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,134
Amortization Plant And Equipm	2,498	77	3,940	1,439	6,699	5,058	2,311	2,964	1,254	137	53	34	10	10	4	511	27,001
Total Amortization	4,667	180	4,062	1,467	6,739	5,113	2,328	2,966	1,260	159	59	35	11	11	5	512	29,572
Total Operating Income	8,060	140,186	17,098	4,289	13,399	10,110	4,765	3,986	1,713	1,377	1,051	786	414	171	21	659	208,085
Financing Expenses																	
Long-Term Debt	1,327	422	2,433	1,088	3,951	2,333	1,334	1,213	348	18	14	21	5	5	0	228	14,742
Short-Term Debt	120	38	221	99	358	212	121	110	32	2	1	2	0	0	0	21	1,337
Interest Charged To Constructi	(70)	(22)	(129)	(58)	(209)	(123)	(71)	(64)	(18)	(1)	(1)	(1)	(0)	(0)	(0)	(12)	(779)
Interest Income	(4)	(1)	(8)	(4)	(13)	(8)	(4)	(4)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(49)
Amortization of Financing Cost	2	1	4	2	7	4	2	2	1	0	0	0	0	0	0	0	25
Total Financing Expenses	1,375	438	2,521	1,128	4,094	2,418	1,383	1,257	361	19	14	22	5	5	0	236	15,276
Earnings before Income Taxes	2,319	738	4,253	1,902	6,906	4,078	2,332	2,121	608	32	24	36	9	8	1	398	25,765
Income Taxes	723	230	1,325	592	2,151	1,270	726	661	189	10	7	11	3	3	0	124	8,026
Net Earnings	1,597	508	2,928	1,310	4,755	2,808	1,606	1,460	419	22	16	25	6	6	1	274	17,739
Gross Revenue Requirement	11,755	141,362	23,872	7,319	24,399	16,606	8,480	7,364	2,682	1,427	1,089	844	428	184	22	1,293	249,126
OATT Revenue	0	0	(2,725)	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,725)
Other Revenue	(131)	(42)	(241)	(108)	(768)	(231)	(258)	(120)	(34)	(2)	(1)	(2)	(0)	(468)	(623)	(23)	(3,051)
Net Revenue Requirement	11,624	141,320	20,906	7,211	23,631	16,375	8,222	7,244	2,647	1,425	1,087	842	428	(284)	(601)	1,270	243,349

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Schedule 3.0																	
Functionalized Revenue Requirement, Summary																	
Revenue Requirement, Demand Related (\$,000)																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Operating Expenses																	
Energy Costs	1,487	23,345	8,553	275	46	55	46	0	0	0	0	0	0	0	0	0	33,807
ECAM Adjustment	0	(1,360)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,360)
Net Energy Costs	1,487	21,985	8,553	275	46	55	46	0	0	0	0	0	0	0	0	0	32,448
Distribution	56	0	85	983	1,752	1,350	594	0	0	0	0	0	0	0	0	0	4,820
Transmission	0	0	1,795	0	0	0	0	0	0	0	0	0	0	0	0	0	1,795
Transmission and Distribution	0	0	0	615	565	421	188	0	0	0	0	0	0	0	0	0	1,789
Transmission - OATT	0	0	293	0	0	0	0	0	0	0	0	0	0	0	0	0	293
General	703	44	2,310	948	967	1,173	391	0	0	0	0	0	0	0	0	0	6,536
Total Operating Expenses	2,246	22,029	13,036	2,822	3,330	2,998	1,219	0	0	0	0	0	0	0	0	0	47,681
Amortization																	
Amortization Other	23	16	122	27	20	33	9	0	0	0	0	0	0	0	0	0	249
Amortization - CTGS Reserve V	1,413	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,413
Amortization Plant And Equipm	1,653	12	3,940	1,439	3,350	3,035	1,155	0	0	0	0	0	0	0	0	0	14,585
Total Amortization	3,089	28	4,062	1,467	3,370	3,068	1,164	0	0	0	0	0	0	0	0	0	16,247
Total Operating Income	5,335	22,058	17,098	4,289	6,699	6,066	2,383	0	0	0	0	0	0	0	0	0	63,928
Financing Expenses																	
Long-Term Debt	878	66	2,433	1,088	1,976	1,400	667	0	0	0	0	0	0	0	0	0	8,509
Short-Term Debt	80	6	221	99	179	127	60	0	0	0	0	0	0	0	0	0	772
Interest Charged To Constructi	(46)	(4)	(129)	(58)	(104)	(74)	(35)	0	0	0	0	0	0	0	0	0	(450)
Interest Income	(3)	(0)	(8)	(4)	(7)	(5)	(2)	0	0	0	0	0	0	0	0	0	(28)
Amortization of Financing Cost	1	0	4	2	3	2	1	0	0	0	0	0	0	0	0	0	14
Total Financing Expenses	910	69	2,521	1,128	2,047	1,451	691	0	0	0	0	0	0	0	0	0	8,818
Earnings before Income Taxes	1,535	116	4,253	1,902	3,453	2,447	1,166	0	0	0	0	0	0	0	0	0	14,872
Income Taxes	478	36	1,325	592	1,076	762	363	0	0	0	0	0	0	0	0	0	4,633
Net Earnings	1,057	80	2,928	1,310	2,377	1,685	803	0	0	0	0	0	0	0	0	0	10,239
Gross Revenue Requirement	7,781	22,243	23,872	7,319	12,199	9,964	4,240	0	0	0	0	0	0	0	0	0	87,617
OATT Revenue	0	0	(2,725)	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,725)
Other Revenue	(87)	(7)	(241)	(108)	(384)	(138)	(129)	0	0	0	0	0	0	0	0	0	(1,093)
Net Revenue Requirement	7,694	22,236	20,906	7,211	11,816	9,825	4,111	0	0	0	0	0	0	0	0	0	83,799

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.0																	
Functionalized Revenue Requirement, Summary																	
Revenue Requirement, Energy Related (\$,000)																	
	Genera tion	Purcha se d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Operating Expenses																	
Energy Costs	760	125,021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	125,781
ECAM Adjustment	0	(7,282)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(7,282)
Net Energy Costs	760	117,740	0	0	0	0	0	0	0	0	0	0	0	0	0	0	118,499
Distribution	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	359	237	0	0	0	0	0	0	0	0	0	0	0	0	0	0	597
Total Operating Expenses	1,147	117,977	0	0	0	0	0	0	0	0	0	0	0	0	0	0	119,125
Amortization																	
Amortization Other	12	87	0	0	0	0	0	0	0	0	0	0	0	0	0	0	98
Amortization - CTGS Reserve V	722	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	722
Amortization Plant And Equipm	845	65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	909
Total Amortization	1,578	151	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,729
Total Operating Income	2,725	118,129	0	0	0	0	0	0	0	0	0	0	0	0	0	0	120,854
Financing Expenses																	
Long-Term Debt	449	356	0	0	0	0	0	0	0	0	0	0	0	0	0	0	805
Short-Term Debt	41	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73
Interest Charged To Constructi	(24)	(19)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(43)
Interest Income	(1)	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
Amortization of Financing Cost	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
Total Financing Expenses	465	369	0	0	0	0	0	0	0	0	0	0	0	0	0	0	834
Earnings before Income Taxes	784	622	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,406
Income Taxes	244	194	0	0	0	0	0	0	0	0	0	0	0	0	0	0	438
Net Earnings	540	428	0	0	0	0	0	0	0	0	0	0	0	0	0	0	968
Gross Revenue Requirement	3,974	119,119	0	0	0	0	0	0	0	0	0	0	0	0	0	0	123,094
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	(44)	(35)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(80)
Net Revenue Requirement	3,930	119,084	0	0	0	0	0	0	0	0	0	0	0	0	0	0	123,014

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.0																	
Functionalized Revenue Requirement, Summary																	
Revenue Requirement, Site Related (\$,000)																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Operating Expenses																	
Energy Costs	0	0	0	0	46	37	46	0	0	0	0	0	0	0	0	0	129
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	0	0	0	0	46	37	46	0	0	0	0	0	0	0	0	0	129
Distribution	0	0	0	0	1,752	900	594	626	231	0	0	0	0	0	0	74	4,176
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution	0	0	0	0	565	281	188	0	0	0	0	0	0	0	0	0	1,033
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	967	782	391	394	223	1,218	992	751	403	160	16	73	6,369
Total Operating Expenses	0	0	0	0	3,330	1,999	1,219	1,020	453	1,218	992	751	403	160	16	147	11,707
Amortization																	
Amortization Other	0	0	0	0	20	22	9	2	5	21	6	1	1	1	1	1	89
Amortization - CTGS Reserve V	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipm	0	0	0	0	3,350	2,023	1,155	2,964	1,254	137	53	34	10	10	4	511	11,507
Total Amortization	0	0	0	0	3,370	2,045	1,164	2,966	1,260	159	59	35	11	11	5	512	11,596
Total Operating Income	0	0	0	0	6,699	4,044	2,383	3,986	1,713	1,377	1,051	786	414	171	21	659	23,303
Financing Expenses																	
Long-Term Debt	0	0	0	0	1,976	933	667	1,213	348	18	14	21	5	5	0	228	5,428
Short-Term Debt	0	0	0	0	179	85	60	110	32	2	1	2	0	0	0	21	492
Interest Charged To Constructi	0	0	0	0	(104)	(49)	(35)	(64)	(18)	(1)	(1)	(1)	(0)	(0)	(0)	(12)	(287)
Interest Income	0	0	0	0	(7)	(3)	(2)	(4)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(18)
Amortization of Financing Cost	0	0	0	0	3	2	1	2	1	0	0	0	0	0	0	0	9
Total Financing Expenses	0	0	0	0	2,047	967	691	1,257	361	19	14	22	5	5	0	236	5,625
Earnings before Income Taxes	0	0	0	0	3,453	1,631	1,166	2,121	608	32	24	36	9	8	1	398	9,487
Income Taxes	0	0	0	0	1,076	508	363	661	189	10	7	11	3	3	0	124	2,955
Net Earnings	0	0	0	0	2,377	1,123	803	1,460	419	22	16	25	6	6	1	274	6,532
Gross Revenue Requirement	0	0	0	0	12,199	6,642	4,240	7,364	2,682	1,427	1,089	844	428	184	22	1,293	38,415
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	(384)	(92)	(129)	(120)	(34)	(2)	(1)	(2)	(0)	(468)	(623)	(23)	(1,879)
Net Revenue Requirement	0	0	0	0	11,816	6,550	4,111	7,244	2,647	1,425	1,087	842	428	(284)	(601)	1,270	36,535

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.1																	
Functionalized Revenue Requirement																	
Direct Assigned (\$,000)																	
	Genera tion	Purchas ed Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Operating Expenses																	
Energy Costs	1,773	148,182	7,578	0	0	0	0	0	0	0	0	0	0	0	0	0	157,533
ECAM Adjustment	0	(8,641)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(8,641)
Net Energy Costs	1,773	139,541	7,578	0	0	0	0	0	0	0	0	0	0	0	0	0	148,892
Distribution	0	0	0	285	0	829	0	0	231	0	0	0	0	0	0	0	1,345
Transmission	0	0	1,795	0	0	0	0	0	0	0	0	0	0	0	0	0	1,795
Transmission and Distribution	0	0	0	306	0	0	0	0	0	0	0	0	0	0	0	0	306
Transmission - OATT	0	0	293	0	0	0	0	0	0	0	0	0	0	0	0	0	293
General	0	0	0	0	0	0	0	0	0	491	542	0	158	0	0	0	1,191
Total Operating Expenses	1,773	139,541	9,665	591	0	829	0	0	231	491	542	0	158	0	0	0	153,822
Amortization																	
Amortization Other	0	93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	93
Amortization - CTGS Reserve V	2,134	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,134
Amortization Plant And Equipm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	2,134	93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,228
Total Operating Income	3,908	139,635	9,665	591	0	829	0	0	231	491	542	0	158	0	0	0	156,050
Financing Expenses																	
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	3,908	139,635	9,665	591	0	829	0	0	231	491	542	0	158	0	0	0	156,050
OATT Revenue	0	0	(2,725)	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,725)
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	(468)	(623)	0	(1,091)
Net Revenue Requirement	3,908	139,635	6,940	591	0	829	0	0	231	491	542	0	158	(468)	(623)	0	152,233

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.1																	
Functionalized Revenue Requirement																	
For Allocation (First)																	
	ECC	SCADA	Environm ental	Primary & Secondar y	Call Center	Labour	Customer Service	Finance Labour	Finance Admin	Head Office	T&D Plant	Right of Way Amortizat ion	Distributi on Lines	Distributi on Network	Total Plant		Total
Operating Expenses																	
Energy Costs	1,102	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,102
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	1,102	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,102
Distribution	0	340	0	0	0	0	0	0	0	0	0	0	2,347	4,994	0	0	7,681
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	2,516	0	0	2,516
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	1,107	6,741	426	758	0	225	882	0	0	0	85	0	10,224
Total Operating Expenses	1,102	340	0	0	1,107	6,741	426	758	0	225	882	0	2,347	7,510	85	0	21,523
Amortization																	
Amortization Other	0	0	0	0	0	281	0	0	0	0	0	62	0	0	0	0	343
Amortization - CTGS Reserve V	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	0	0	0	0	0	281	0	0	0	0	0	62	0	0	0	0	343
Total Operating Income	1,102	340	0	0	1,107	7,022	426	758	0	225	882	62	2,347	7,510	85	0	21,866
Financing Expenses																	
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	1,102	340	0	0	1,107	7,022	426	758	0	225	882	62	2,347	7,510	85	0	21,866
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	(502)	0	0	0	0	0	0	0	0	0	0	0	0	(502)
Net Revenue Requirement	1,102	340	0	(502)	1,107	7,022	426	758	0	225	882	62	2,347	7,510	85	0	21,364

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.1																	
Functionalized Revenue Requirement																	
For Allocation (Second)																	
	Amortizat ion	G&T Rate Base	Rate Base Excluding WC	Rate Base													Total
Operating Expenses																	
Energy Costs	0	1,082	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,082
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	0	1,082	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,082
Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	2,086	0	0	0	0	0	0	0	0	0	0	0	0	0	2,086
Total Operating Expenses	0	1,082	2,086	0	0	0	0	0	0	0	0	0	0	0	0	0	3,168
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization - CTGS Reserve V	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipm	27,001	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,001
Total Amortization	27,001	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,001
Total Operating Income	27,001	1,082	2,086	0	0	0	0	0	0	0	0	0	0	0	0	0	30,169
Financing Expenses																	
Long-Term Debt	0	0	0	14,742	0	0	0	0	0	0	0	0	0	0	0	0	14,742
Short-Term Debt	0	0	0	1,337	0	0	0	0	0	0	0	0	0	0	0	0	1,337
Interest Charged To Constructi	0	0	0	(779)	0	0	0	0	0	0	0	0	0	0	0	0	(779)
Interest Income	0	0	0	(49)	0	0	0	0	0	0	0	0	0	0	0	0	(49)
Amortization of Financing Cost	0	0	0	25	0	0	0	0	0	0	0	0	0	0	0	0	25
Total Financing Expenses	0	0	0	15,276	0	0	0	0	0	0	0	0	0	0	0	0	15,276
Earnings before Income Taxes	0	0	0	25,765	0	0	0	0	0	0	0	0	0	0	0	0	25,765
Income Taxes	0	0	0	8,026	0	0	0	0	0	0	0	0	0	0	0	0	8,026
Net Earnings	0	0	0	17,739	0	0	0	0	0	0	0	0	0	0	0	0	17,739
Gross Revenue Requirement	27,001	1,082	2,086	41,041	0	0	0	0	0	0	0	0	0	0	0	0	71,210
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	(1,458)	0	0	0	0	0	0	0	0	0	0	0	0	(1,458)
Net Revenue Requirement	27,001	1,082	2,086	39,583	0	0	0	0	0	0	0	0	0	0	0	0	69,752

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.1																	
Functionalized Revenue Requirement																	
Required Allocation Factors																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
ECC	8.3 %	16.7 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
SCADA	25.0 %	0.0 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Environmental	50.0 %	0.0 %	0.0 %	2.1 %	0.0 %	47.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Primary & Secondary	0.0 %	0.0 %	0.0 %	0.0 %	75.0 %	0.0 %	25.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Call Center	0.0 %	0.0 %	5.0 %	0.0 %	3.3 %	3.3 %	3.3 %	0.0 %	0.0 %	5.0 %	20.0 %	40.0 %	10.0 %	10.0 %	0.0 %	0.0 %	100.0 %
Labour	12.1 %	3.4 %	22.6 %	9.7 %	13.6 %	18.9 %	5.9 %	0.6 %	1.9 %	7.6 %	2.3 %	0.2 %	0.2 %	0.2 %	0.2 %	0.3 %	100.0 %
Customer Service	0.0 %	0.0 %	2.8 %	0.0 %	1.8 %	1.8 %	1.8 %	0.0 %	0.0 %	27.8 %	11.0 %	22.0 %	25.5 %	5.5 %	0.0 %	0.0 %	100.0 %
Finance Labour	4.9 %	1.3 %	17.7 %	6.9 %	16.5 %	14.6 %	6.0 %	5.7 %	1.8 %	3.1 %	0.8 %	20.0 %	0.0 %	0.0 %	0.0 %	0.7 %	100.0 %
Finance Admin	2.5 %	0.7 %	8.8 %	3.5 %	8.2 %	7.3 %	3.0 %	2.8 %	0.9 %	1.5 %	50.4 %	10.0 %	0.0 %	0.0 %	0.0 %	0.3 %	100.0 %
Head Office	4.9 %	1.4 %	14.6 %	5.2 %	11.4 %	11.8 %	5.2 %	2.6 %	1.2 %	5.0 %	8.9 %	19.3 %	4.1 %	4.1 %	0.1 %	0.4 %	100.0 %
T&D Plant	0.0 %	0.0 %	21.1 %	8.0 %	27.0 %	16.8 %	9.1 %	13.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.6 %	100.0 %
Right of Way Amortization	0.0 %	0.0 %	93.7 %	0.0 %	3.2 %	2.0 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Distribution Lines	0.0 %	0.0 %	0.0 %	0.0 %	52.6 %	0.0 %	17.5 %	26.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	3.2 %	100.0 %
Distribution Network	0.0 %	0.0 %	0.0 %	12.3 %	44.9 %	27.9 %	15.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Total Plant	8.4 %	0.1 %	18.9 %	7.5 %	24.6 %	16.1 %	8.4 %	11.5 %	2.5 %	0.2 %	0.1 %	0.2 %	0.0 %	0.0 %	0.0 %	1.4 %	100.0 %
Amortization	9.3 %	0.3 %	14.6 %	5.3 %	24.8 %	18.7 %	8.6 %	11.0 %	4.6 %	0.5 %	0.2 %	0.1 %	0.0 %	0.0 %	0.0 %	1.9 %	100.0 %
G&T Rate Base	35.3 %	0.0 %	64.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Rate Base Excluding WC	9.1 %	1.8 %	16.6 %	7.5 %	27.1 %	16.0 %	9.2 %	8.3 %	2.4 %	0.1 %	0.1 %	0.1 %	0.0 %	0.0 %	0.0 %	1.6 %	100.0 %
Rate Base	9.0 %	2.9 %	16.5 %	7.4 %	26.8 %	15.8 %	9.1 %	8.2 %	2.4 %	0.1 %	0.1 %	0.1 %	0.0 %	0.0 %	0.0 %	1.5 %	100.0 %

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.1																	
Functionalized Revenue Requirement																	
First Allocation																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Operating Expenses																	
Energy Costs	92	184	275	275	92	92	92	0	0	0	0	0	0	0	0	0	1,102
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	92	184	275	275	92	92	92	0	0	0	0	0	0	0	0	0	1,102
Distribution	85	0	85	699	3,504	1,421	1,187	626	0	0	0	0	0	0	0	74	7,681
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution	0	0	0	309	1,129	701	376	0	0	0	0	0	0	0	0	0	2,516
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	872	245	1,963	793	1,368	1,620	591	220	173	724	448	748	245	159	16	40	10,224
Total Operating Expenses	1,049	429	2,323	2,076	6,093	3,834	2,246	846	173	724	448	748	245	159	16	115	21,523
Amortization																	
Amortization Other	34	10	122	27	40	54	17	2	5	21	6	1	1	1	1	1	343
Amortization - CTGS Reserve V	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	34	10	122	27	40	54	17	2	5	21	6	1	1	1	1	1	343
Total Operating Income	1,083	438	2,445	2,103	6,133	3,888	2,263	848	178	745	454	748	245	160	17	115	21,866
Financing Expenses																	0
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	1,083	438	2,445	2,103	6,133	3,888	2,263	848	178	745	454	748	245	160	17	115	21,866
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	(377)	0	(126)	0	0	0	0	0	0	0	0	0	(502)
Net Revenue Requirement	1,083	438	2,445	2,103	5,756	3,888	2,138	848	178	745	454	748	245	160	17	115	21,364

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.1																	
Functionalized Revenue Requirement																	
Second Allocation																	
	Genera tion	Purcha se Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Operating Expenses																	
Energy Costs	382	0	700	0	0	0	0	0	0	0	0	0	0	0	0	0	1,082
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	382	0	700	0	0	0	0	0	0	0	0	0	0	0	0	0	1,082
Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	190	37	347	156	566	334	191	174	50	2	2	3	1	1	0	33	2,086
Total Operating Expenses	572	37	1,047	156	566	334	191	174	50	2	2	3	1	1	0	33	3,168
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization - CTGS Reserve V	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipm	2,498	77	3,940	1,439	6,699	5,058	2,311	2,964	1,254	137	53	34	10	10	4	511	27,001
Total Amortization	2,498	77	3,940	1,439	6,699	5,058	2,311	2,964	1,254	137	53	34	10	15	4	515	27,001
Total Operating Income	3,070	114	4,988	1,595	7,265	5,392	2,502	3,138	1,304	140	54	37	11	15	4	548	30,169
Financing Expenses																	
Long-Term Debt	1,327	422	2,433	1,088	3,951	2,333	1,334	1,213	348	18	14	21	5	5	0	228	14,742
Short-Term Debt	120	38	221	99	358	212	121	110	32	2	1	2	0	0	0	21	1,337
Interest Charged To Constructi	(70)	(22)	(129)	(58)	(209)	(123)	(71)	(64)	(18)	(1)	(1)	(1)	(0)	(0)	(0)	(12)	(779)
Interest Income	(4)	(1)	(8)	(4)	(13)	(8)	(4)	(4)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(49)
Amortization of Financing Cost	2	1	4	2	7	4	2	2	1	0	0	0	0	0	0	0	25
Total Financing Expenses	1,375	438	2,521	1,128	4,094	2,418	1,383	1,257	361	19	14	22	5	5	0	237	15,276
Earnings before Income Taxes	2,319	738	4,253	1,902	6,906	4,078	2,332	2,121	608	32	24	36	9	8	1	398	25,765
Income Taxes	723	230	1,325	592	2,151	1,270	726	661	189	10	7	11	3	3	0	124	8,026
Net Earnings	1,597	508	2,928	1,310	4,755	2,808	1,606	1,460	419	22	16	25	6	6	1	274	17,739
Gross Revenue Requirement	6,765	1,289	11,762	4,625	18,266	11,888	6,216	6,516	2,273	191	92	95	25	24	5	1,178	71,210
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	(131)	(42)	(241)	(108)	(391)	(231)	(132)	(120)	(34)	(2)	(1)	(2)	(0)	(0)	(0)	(23)	(1,458)
Net Revenue Requirement	6,633	1,247	11,521	4,517	17,875	11,657	6,084	6,396	2,238	189	91	93	24	24	5	1,161	69,752

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.1																	
Functionalized Revenue Requirement																	
Total																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Operating Expenses																	
Energy Costs	2,247	148,366	8,553	275	92	92	92	0	0	0	0	0	0	0	0	0	159,717
ECAM Adjustment	0	(8,641)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(8,641)
Net Energy Costs	2,247	139,725	8,553	275	92	92	92	0	0	0	0	0	0	0	0	0	151,076
Distribution	85	0	85	983	3,504	2,250	1,187	626	231	0	0	0	0	0	0	74	9,025
Transmission	0	0	1,795	0	0	0	0	0	0	0	0	0	0	0	0	0	1,795
Transmission and Distribution	0	0	0	615	1,129	701	376	0	0	0	0	0	0	0	0	0	2,822
Transmission - OATT	0	0	293	0	0	0	0	0	0	0	0	0	0	0	0	0	293
General	1,062	282	2,310	948	1,934	1,954	782	394	223	1,218	992	751	403	160	16	73	13,502
Total Operating Expenses	3,394	140,007	13,036	2,822	6,659	4,997	2,437	1,020	453	1,218	992	751	403	160	16	147	178,513
Amortization																	
Amortization Other	34	103	122	27	40	54	17	2	5	21	6	1	1	1	1	1	436
Amortization - CTGS Reserve V	2,134	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,134
Amortization Plant And Equipm	2,498	77	3,940	1,439	6,699	5,058	2,311	2,964	1,254	137	53	34	10	10	4	511	27,001
Total Amortization	4,667	180	4,062	1,467	6,739	5,113	2,328	2,966	1,260	159	59	35	11	11	5	512	29,572
Total Operating Income	8,060	140,186	17,098	4,289	13,399	10,110	4,765	3,986	1,713	1,377	1,051	786	414	171	21	659	208,085
Financing Expenses																	
Long-Term Debt	1,327	422	2,433	1,088	3,951	2,333	1,334	1,213	348	18	14	21	5	5	0	228	14,742
Short-Term Debt	120	38	221	99	358	212	121	110	32	2	1	2	0	0	0	21	1,337
Interest Charged To Constructi	(70)	(22)	(129)	(58)	(209)	(123)	(71)	(64)	(18)	(1)	(1)	(1)	(0)	(0)	(0)	(12)	(779)
Interest Income	(4)	(1)	(8)	(4)	(13)	(8)	(4)	(4)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(49)
Amortization of Financing Cost	2	1	4	2	7	4	2	2	1	0	0	0	0	0	0	0	25
Total Financing Expenses	1,375	438	2,521	1,128	4,094	2,418	1,383	1,257	361	19	14	22	5	5	0	236	15,276
Earnings before Income Taxes	2,319	738	4,253	1,902	6,906	4,078	2,332	2,121	608	32	24	36	9	8	1	398	25,765
Income Taxes	723	230	1,325	592	2,151	1,270	726	661	189	10	7	11	3	3	0	124	8,026
Net Earnings	1,597	508	2,928	1,310	4,755	2,808	1,606	1,460	419	22	16	25	6	6	1	274	17,739
Gross Revenue Requirement	11,755	141,362	23,872	7,319	24,399	16,606	8,480	7,364	2,682	1,427	1,089	844	428	184	22	1,293	249,126
OATT Revenue	0	0	(2,725)	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,725)
Other Revenue	(131)	(42)	(241)	(108)	(768)	(231)	(258)	(120)	(34)	(2)	(1)	(2)	(0)	(468)	(623)	(23)	(3,051)
Net Revenue Requirement	11,624	141,320	20,906	7,211	23,631	16,375	8,222	7,244	2,647	1,425	1,087	842	428	(284)	(601)	1,270	243,349

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.2																	
Functionalized Labour																	
Direct Assigned (\$,000)																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Operating Expenses																	
Energy Costs	507	0	33	0	0	0	0	0	0	0	0	0	0	0	0	0	540
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	507	0	33	0	0	0	0	0	0	0	0	0	0	0	0	0	540
Distribution	0	0	0	43	0	551	0	0	92	0	0	0	0	0	0	0	686
Transmission	0	0	583	0	0	0	0	0	0	0	0	0	0	0	0	0	583
Transmission and Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	288	0	0	0	0	0	0	0	0	0	0	0	0	0	288
General	0	0	0	0	0	0	0	0	0	401	110	0	0	0	0	0	512
Total Operating Expenses	507	0	904	43	0	551	0	0	92	401	110	0	0	0	0	0	2,609
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization - CTGS Reserve V	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Income	507	0	904	43	0	551	0	0	92	401	110	0	0	0	0	0	2,609
Financing Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	507	0	904	43	0	551	0	0	92	401	110	0	0	0	0	0	2,609
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Revenue Requirement	507	0	904	43	0	551	0	0	92	401	110	0	0	0	0	0	2,609

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.2																	
Functionalized Labour																	
For Allocation																	
	ECC	SCADA	T&D Plant	Distribution Lines	Distribution Network	Finance Labour											Total
Operating Expenses																	
Energy Costs	1,040	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,040
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	1,040	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,040
Distribution	0	198	0	78	1,286	0	0	0	0	0	0	0	0	0	0	0	1,562
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	205	0	0	0	0	0	0	0	0	0	0	205
Total Operating Expenses	1,040	198	0	78	1,286	205	0	0	0	0	0	0	0	0	0	0	2,807
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization - CTGS Reserve V	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Income	1,040	198	0	78	1,286	205	0	0	0	0	0	0	0	0	0	0	2,807
Financing Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	1,040	198	0	78	1,286	205	0	0	0	0	0	0	0	0	0	0	2,807
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Revenue Requirement	1,040	198	0	78	1,286	205	0	0	0	0	0	0	0	0	0	0	2,807

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.2																	
Functionalized Labour																	
Required Allocation Factors																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
ECC	8.3 %	16.7 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100 %
SCADA	25.0 %	0.0 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100 %
T&D Plant	0.0 %	0.0 %	21.1 %	8.0 %	27.0 %	16.8 %	9.1 %	13.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.6 %	100 %
Distribution Lines	0.0 %	0.0 %	0.0 %	0.0 %	52.6 %	0.0 %	17.5 %	26.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	3.2 %	100 %
Distribution Network	0.0 %	0.0 %	0.0 %	12.3 %	44.9 %	27.9 %	15.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100 %
Finance Labour	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	100 %
Allocation																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Operating Expenses																	
Energy Costs	87	173	260	260	87	87	87	0	0	0	0	0	0	0	0	0	1,040
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	87	173	260	260	87	87	87	0	0	0	0	0	0	0	0	0	1,040
Distribution	49	0	49	207	635	375	223	21	0	0	0	0	0	0	0	2	1,562
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	136	173	310	468	722	462	309	21	0	0	0	0	0	0	0	2	2,603
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization - CTGS Reserve V	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Income	136	173	310	468	722	462	309	21	0	0	0	0	0	0	0	2	2,603
Financing Expenses																	0
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	136	173	310	468	722	462	309	21	0	0	0	0	0	0	0	2	2,603
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Revenue Requirement	136	173	310	468	722	462	309	21	0	0	0	0	0	0	0	2	2,603

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.2																	
Functionalized Labour																	
Total																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Operating Expenses																	
Energy Costs																	
ECAM Adjustment																	
Net Energy Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution																	
Transmission																	
Transmission and Distribution - Other																	
Transmission - OATT																	
General	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	205
Total Operating Expenses	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	205
Amortization																	
Amortization Other																	
Amortization - CTGS Reserve Variance																	
Amortization Plant And Equipment																	
Total Amortization																	
Total Operating Income	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	205
Financing Expenses																	
Long-Term Debt																	
Short-Term Debt																	
Interest Charged To Construction																	
Interest Income																	
Amortization of Financing Costs																	
Total Financing Expenses																	
Earnings before Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income Taxes																	
Net Earnings																	
Gross Revenue Requirement	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	205
OATT Revenue																	
Other Revenue																	
Net Revenue Requirement	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	205

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.2																	
Functionalized Labour																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Operating Expenses																	
Energy Costs	594	173	293	260	87	87	87	0	0	0	0	0	0	0	0	0	1,580
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	594	173	293	260	87	87	87	0	0	0	0	0	0	0	0	0	1,580
Distribution	49	0	49	251	635	926	223	21	92	0	0	0	0	0	0	2	2,248
Transmission	0	0	583	0	0	0	0	0	0	0	0	0	0	0	0	0	583
Transmission and Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	288	0	0	0	0	0	0	0	0	0	0	0	0	0	288
General	13	13	13	13	13	13	13	13	13	414	123	13	13	13	13	13	717
Total Operating Expenses	656	186	1,227	524	734	1,026	322	34	104	414	123	13	13	13	13	15	5,417
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization - CTGS Reserve V	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Income	656	186	1,227	524	734	1,026	322	34	104	414	123	13	13	13	13	15	5,417
Financing Expenses																	
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Cost:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	656	186	1,227	524	734	1,026	322	34	104	414	123	13	13	13	13	15	5,417
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Revenue Requirement	656	186	1,227	524	734	1,026	322	34	104	414	123	13	13	13	13	15	5,417

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.3																	
Functionalized Vehicle																	
Direct Assigned (\$,000)																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Operating Expenses																	
Energy Costs	27	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	29
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	27	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	29
Distribution	0	0	0	4	0	120	0	0	16	0	0	0	0	0	0	0	140
Transmission	0	0	77	0	0	0	0	0	0	0	0	0	0	0	0	0	77
Transmission and Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	27	0	80	4	0	120	0	0	16	0	0	0	0	0	0	0	246
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Income	27	0	80	4	0	120	0	0	16	0	0	0	0	0	0	0	246
Financing Expenses																	
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	27	0	80	4	0	120	0	0	16	0	0	0	0	0	0	0	246
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Revenue Requirement	27	0	80	4	0	120	0	0	16	0	0	0	0	0	0	0	246

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.3																		
Functionalized Vehicle																		
For Allocation																		
	ECC	SCADA	T&D Plant	Distribution Lines	Distribution on Network													Total
Operating Expenses																		
Energy Costs	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
Distribution	0	19	0	15	202	0	0	0	0	0	0	0	0	0	0	0	0	236
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	23	19	0	15	202	0	0	0	0	0	0	0	0	0	0	0	0	260
Amortization																		
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Income	23	19	0	15	202	0	0	0	0	0	0	0	0	0	0	0	0	260
Financing Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	23	19	0	15	202	0	0	0	0	0	0	0	0	0	0	0	0	260
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Revenue Requirement	23	19	0	15	202	0	0	0	0	0	0	0	0	0	0	0	0	260
Required Allocation Factors																		
	Generation	Purchased Power	Transmission	Substations	Primary Lines	Transformers	Secondary Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittance & Collection	Uncollectibles & Damage Claims	Service Connections	Late Payments	Lighting	Total	
ECC	8.3 %	16.7 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %	
SCADA	25.0 %	0.0 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %	
T&D Plant	0.0 %	0.0 %	21.1 %	8.0 %	27.0 %	16.8 %	9.1 %	13.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.6 %	100.0 %	
Distribution Lines	0.0 %	0.0 %	0.0 %	0.0 %	52.6 %	0.0 %	17.5 %	26.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	3.2 %	100.0 %	
Distribution Network	0.0 %	0.0 %	0.0 %	12.3 %	44.9 %	27.9 %	15.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %	

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.3																	
Functionalized Vehicle																	
Allocation																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Operating Expenses																	
Energy Costs	2	4	6	6	2	2	2	0	0	0	0	0	0	0	0	0	23
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	2	4	6	6	2	2	2	0	0	0	0	0	0	0	0	0	23
Distribution	5	0	5	30	100	58	34	4	0	0	0	0	0	0	0	0	236
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	7	4	11	35	102	60	36	4	0	0	0	0	0	0	0	0	260
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Income	7	4	11	35	102	60	36	4	0	0	0	0	0	0	0	0	260
Financing Expenses																	0
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	7	4	11	35	102	60	36	4	0	0	0	0	0	0	0	0	260
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Revenue Requirement	7	4	11	35	102	60	36	4	0	0	0	0	0	0	0	0	260

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.3																	
Functionalized Vehicle																	
Total																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Operating Expenses																	
Energy Costs	29	4	8	6	2	2	2	0	0	0	0	0	0	0	0	0	53
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	29	4	8	6	2	2	2	0	0	0	0	0	0	0	0	0	
Distribution	5	0	5	33	100	177	34	4	16	0	0	0	0	0	0	0	376
Transmission	0	0	77	0	0	0	0	0	0	0	0	0	0	0	0	0	77
Transmission and Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	34	4	90	39	102	179	36	4	16	0	0	0	0	0	0	0	
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Income	34	4	90	39	102	179	36	4	16	0	0	0	0	0	0	0	506
Financing Expenses																	
Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Short-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Charged To Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Financing Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Earnings before Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Revenue Requirement	34	4	90	39	102	179	36	4	16	0	0	0	0	0	0	0	506
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Revenue Requirement	34	4	90	39	102	179	36	4	16	0	0	0	0	0	0	0	506

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.4																	
Functionalized Rate Base																	
Direct Assigned (\$,000)																	
	Generation	Purchase d Power	Transmis- sion	Substatio- ns	Primary Lines	Transfor- mers	Secondar- y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan- ce & Collection	Uncollecti- bles & Damage Claims	Service Connectio- ns	Late Payments	Lighting	Total
Fixed Assets																	
Production	32,212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32,212
Transmission & Distribution																	
Substations	0	0	985	4,278	0	0	0	0	0	0	0	0	0	0	0	0	5,263
Lines and Line Transformer	0	0	58,405	0	0	75,710	0	44,322	0	0	0	0	0	0	0	0	178,437
SCADA and Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	12,313	0	0	0	0	0	0	0	12,313
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,177	8,177
Total Transmission & Distrib	0	0	59,390	4,278	0	75,710	0	44,322	12,313	0	0	0	0	0	0	8,177	204,191
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	32,212	0	59,390	4,278	0	75,710	0	44,322	12,313	0	0	0	0	0	0	8,177	236,403
Contributions - Net	0	0	(10,289)	0	0	0	0	0	0	0	0	0	0	0	0	0	(10,289)
Future Income Taxes																	
Fixed Assets Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ECAM	0	(3,618)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3,618)
Deferred Charges	(362)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(362)
Employee Future Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DSM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Income Tax Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Income Tax Asset	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax Adjustments for CAR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Future Income Taxes	(362)	(3,618)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3,980)
Deferred Financing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd pre-2004 costs recover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd post-2003 costs recover	0	11,671	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,671
Regulatory Liabilities - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Asset - Weather Norma	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Asset - CTGS	9,605	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,605
Regulatory Asset - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intangible Assets																	
Right of Ways	0	0	2,801	0	0	0	0	0	0	0	0	0	0	0	0	0	2,801
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible Assets	0	0	2,801	0	0	0	0	0	0	0	0	0	0	0	0	0	2,801
Deferred Charge	1,166	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,166
Working Capital																	0
Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross operating expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income taxes paid	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Working Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	42,621	8,053	51,902	4,278	0	75,710	0	44,322	12,313	0	0	0	0	0	0	8,177	247,377

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.4																	
Functionalized Rate Base																	
For Allocation	First Allocation										Second Allocation						
	Substations 1841 Account	ECC	SCADA	Primary & Secondary	Distributi on Facilities	Distributi on Lines	Distributi on Network	Transport ation	Labour	Head Office	Contributi ons Related Distributi on Plant	Net Plant	Rate Base Excluding WC	O&M			Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	56,032	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	56,032
Lines and Line Transformer	0	0	0	176,054	0	0	7,176	0	0	0	0	0	0	0	0	0	183,230
SCADA and Communication	0	0	6,426	0	0	0	0	0	0	0	0	0	0	0	0	0	6,426
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distrib	56,032	0	6,426	176,054	0	0	7,176	0	0	0	0	0	0	0	0	0	245,688
Administrative & General	0	1,198	0	0	0	0	7,416	9,051	7,872	3,544	0	0	0	0	0	0	29,081
Gross Fixed Assets	56,032	1,198	6,426	176,054	0	0	14,592	9,051	7,872	3,544	0	0	0	0	0	0	274,769
Contributions - Net	0	0	0	0	(319)	0	0	0	0	0	(15,207)	0	0	0	0	0	(15,527)
Future Income Taxes																	
Fixed Assets Recovery	0	0	0	0	0	0	0	0	0	0	0	(48,310)	0	0	0	0	(48,310)
ECAM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee Future Benefits	0	0	0	0	0	0	0	0	1,968	0	0	0	0	0	0	0	1,968
DSM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Income Tax Liability	0	0	0	0	0	0	0	0	0	0	0	207	0	0	0	0	207
Future Income Tax Asset	0	0	0	0	0	0	0	0	0	0	0	29,780	0	0	0	0	29,780
Other	0	0	0	0	0	0	0	0	0	0	0	(12,269)	0	0	0	0	(12,269)
Tax Adjustments for CAR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Future Income Taxes	0	0	0	0	0	0	0	0	1,968	0	0	(30,592)	0	0	0	0	(28,624)
Deferred Financing Costs	0	0	0	0	0	0	0	0	0	0	0	1,491	0	0	0	0	1,491
Unrecoverd pre-2004 costs recover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd post-2003 costs recover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Liabilities - Other	0	0	0	0	0	0	0	0	(5,344)	0	0	0	0	0	0	0	(5,344)
Regulatory Asset - Weather Norma	0	0	0	0	0	0	0	0	0	0	0	3,559	0	0	0	0	3,559
Regulatory Asset - CTGS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Asset - Other	0	0	0	0	0	0	0	0	0	0	0	1,020	0	0	0	0	1,020
Intangible Assets																	
Right of Ways	0	0	0	0	198	0	0	0	0	0	0	0	0	0	0	0	198
Software	0	0	0	0	0	0	0	0	1,022	0	0	0	0	0	0	0	1,022
Total Intangible Assets	0	0	0	0	198	0	0	0	1,022	0	0	0	0	0	0	0	1,220
Deferred Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Working Capital																	
Inventory	0	0	0	0	0	2,926	0	0	0	0	0	0	0	0	0	0	2,926
Gross operating expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	6,890	0	0	6,890
Income taxes paid	0	0	0	0	0	0	0	0	0	0	0	0	89	0	0	0	89
Total Working Capital	0	0	0	0	0	2,926	0	0	0	0	0	0	89	6,890	0	0	9,905
Total	56,032	1,198	6,426	176,054	(121)	2,926	14,592	9,051	5,518	3,544	(15,207)	(24,524)	89	6,890	0	0	242,467

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.4																	
Functionalized Rate Base																	
Required Allocation Factors																	
	Generation	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connectio ns	Late Payments	Lighting	Total
Substations 1841 Account	0.0 %	0.0 %	49.0 %	51.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
ECC	8.3 %	16.7 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
SCADA	25.0 %	0.0 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Primary & Secondary	0.0 %	0.0 %	0.0 %	0.0 %	75.0 %	0.0 %	25.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Distribution Facilities	0.0 %	0.0 %	0.0 %	0.0 %	51.2 %	31.8 %	17.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Distribution Lines	0.0 %	0.0 %	0.0 %	0.0 %	52.6 %	0.0 %	17.5 %	26.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	3.2 %	100.0 %
Distribution Network	0.0 %	0.0 %	0.0 %	12.3 %	44.9 %	27.9 %	15.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Transportation	6.7 %	0.8 %	17.9 %	7.7 %	20.2 %	35.5 %	7.2 %	0.8 %	3.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.1 %	100.0 %
Labour	12.1 %	3.4 %	22.6 %	9.7 %	13.6 %	18.9 %	5.9 %	0.6 %	1.9 %	7.6 %	2.3 %	0.2 %	0.2 %	0.2 %	0.2 %	0.3 %	100.0 %
Head Office	4.9 %	1.4 %	14.6 %	5.2 %	11.4 %	11.8 %	5.2 %	2.6 %	1.2 %	5.0 %	8.9 %	19.3 %	4.1 %	4.1 %	0.1 %	0.4 %	100.0 %
Contributions Related Distribution f	0.0 %	0.0 %	0.0 %	0.0 %	38.1 %	23.7 %	12.7 %	19.3 %	3.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	2.3 %	100.0 %
Net Plant	7.3 %	0.1 %	17.5 %	7.8 %	28.0 %	16.8 %	9.4 %	8.5 %	2.5 %	0.2 %	0.1 %	0.1 %	0.0 %	0.0 %	0.0 %	1.6 %	100.0 %
Rate Base Excluding WC	9.1 %	1.8 %	16.6 %	7.5 %	27.1 %	16.0 %	9.2 %	8.3 %	2.4 %	0.1 %	0.1 %	0.1 %	0.0 %	0.0 %	0.0 %	1.6 %	100.0 %
O&M	1.6 %	79.8 %	6.8 %	1.5 %	3.5 %	2.7 %	1.3 %	0.5 %	0.2 %	0.7 %	0.6 %	0.4 %	0.2 %	0.1 %	0.0 %	0.1 %	100.0 %

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.4																	
Functionalized Rate Base																	
First Allocation																	
	Generation	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connectio ns	Late Payments	Lighting	Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	27,456	28,576	0	0	0	0	0	0	0	0	0	0	0	0	56,032
Lines and Line Transformer	0	0	0	882	135,261	2,001	45,087	0	0	0	0	0	0	0	0	0	183,230
SCADA and Communication	1,606	0	1,606	1,606	535	535	535	0	0	0	0	0	0	0	0	0	6,426
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distrib	1,606	0	29,062	31,065	135,796	2,536	45,622	0	0	0	0	0	0	0	0	0	245,688
Administrative & General	1,830	588	4,216	2,854	6,724	7,284	2,515	213	488	781	494	702	163	163	21	44	29,081
Gross Fixed Assets	3,436	588	33,279	33,918	142,520	9,820	48,137	213	488	781	494	702	163	163	21	44	274,769
Contributions - Net	0	0	0	0	(5,957)	(3,700)	(1,986)	(2,937)	(599)	0	0	0	0	0	0	(348)	(15,527)
Future Income Taxes																	
Fixed Assets Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ECAM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee Future Benefits	238	68	446	190	267	373	117	12	38	151	45	5	5	5	5	6	1,968
DSM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Income Tax Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Income Tax Asset	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax Adjustments for CAR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Future Income Taxes	238	68	446	190	267	373	117	12	38	151	45	5	5	5	5	6	1,968
Deferred Financing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd pre-2004 costs recover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd post-2003 costs recover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Liabilities - Other	(647)	(184)	(1,210)	(516)	(725)	(1,012)	(318)	(33)	(103)	(409)	(121)	(13)	(13)	(13)	(13)	(15)	(5,344)
Regulatory Asset - Weather Norma	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Asset - CTGS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Asset - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intangible Assets																	
Right of Ways	0	0	0	0	101	63	34	0	0	0	0	0	0	0	0	0	198
Software	124	35	231	99	139	193	61	6	20	78	23	2	2	2	2	3	1,022
Total Intangible Assets	124	35	231	99	240	256	95	6	20	78	23	2	2	2	2	3	1,220
Deferred Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Working Capital																	
Inventory	0	0	0	0	1,540	0	513	780	0	0	0	0	0	0	0	93	2,926
Gross operating expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income taxes paid	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Working Capital	0	0	0	0	1,540	0	513	780	0	0	0	0	0	0	0	93	2,926
Total	3,151	507	32,745	33,691	137,886	5,737	46,558	(1,958)	(156)	601	440	696	158	158	16	(218)	260,012

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.4																	
Functionalized Rate Base																	
Second Allocation																	
	Generation	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connectio ns	Late Payments	Lighting	Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lines and Line Transformer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SCADA and Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distrib	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions - Net	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Income Taxes																	
Fixed Assets Recovery	(3,531)	(62)	(8,432)	(3,780)	(13,505)	(8,103)	(4,565)	(4,107)	(1,207)	(85)	(51)	(70)	(16)	(16)	(2)	(777)	(48,310)
ECAM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee Future Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DSM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Income Tax Liability	15	0	36	16	58	35	20	18	5	0	0	0	0	0	0	3	207
Future Income Tax Asset	2,177	38	5,198	2,330	8,325	4,995	2,814	2,532	744	52	31	43	10	10	1	479	29,780
Other	(897)	(16)	(2,141)	(960)	(3,430)	(2,058)	(1,159)	(1,043)	(306)	(22)	(13)	(18)	(4)	(4)	(1)	(197)	(12,269)
Tax Adjustments for CAR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Future Income Taxes	(2,236)	(39)	(5,339)	(2,394)	(8,552)	(5,131)	(2,891)	(2,601)	(764)	(54)	(32)	(44)	(10)	(10)	(1)	(492)	(30,592)
Deferred Financing Costs	109	2	260	117	417	250	141	127	37	3	2	2	1	1	0	24	1,491
Unrecoverd pre-2004 costs recover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd post-2003 costs recover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Liabilities - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Asset - Weather Norma	260	5	621	278	995	597	336	303	89	6	4	5	1	1	0	57	3,559
Regulatory Asset - CTGS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Asset - Other	75	1	178	80	285	171	96	87	25	2	1	1	0	0	0	16	1,020
Intangible Assets																	
Right of Ways	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Working Capital																	
Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross operating expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income taxes paid	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Working Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	(1,793)	(31)	(4,280)	(1,919)	(6,855)	(4,113)	(2,317)	(2,085)	(612)	(43)	(26)	(35)	(8)	(8)	(1)	(395)	(24,524)

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.4																	
Functionalized Rate Base																	
Third Allocation																	
	Generation	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connectio ns	Late Payments	Lighting	Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lines and Line Transformer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SCADA and Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distrib	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions - Net	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Income Taxes																	
Fixed Assets Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ECAM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee Future Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DSM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Income Tax Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Income Tax Asset	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax Adjustments for CAR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Future Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Financing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd pre-2004 costs recover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd post-2003 costs recover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Liabilities - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Asset - Weather Norma	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Asset - CTGS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Asset - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intangible Assets																	
Right of Ways	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Working Capital																	
Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross operating expenses	111	5,500	471	105	239	183	88	33	16	48	39	29	16	6	1	5	6,890
Income taxes paid	8	2	15	7	24	14	8	7	2	0	0	0	0	0	0	1	89
Total Working Capital	119	5,501	486	111	264	197	96	41	18	48	39	30	16	6	1	6	6,979
Total	119	5,501	486	111	264	197	96	41	18	48	39	30	16	6	1	6	6,979

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.4																	
Functionalized Rate Base																	
Total																	
	Generation	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connectio ns	Late Payments	Lighting	Total
Fixed Assets																	
Production	32,212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32,212
Transmission & Distribution																	
Substations	0	0	28,441	32,855	0	0	0	0	0	0	0	0	0	0	0	0	61,296
Lines and Line Transformer	0	0	58,405	882	135,261	77,711	45,087	44,322	0	0	0	0	0	0	0	0	361,667
SCADA and Communication	1,606	0	1,606	1,606	535	535	535	0	0	0	0	0	0	0	0	0	6,426
Meters	0	0	0	0	0	0	0	0	12,313	0	0	0	0	0	0	0	12,313
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,177	8,177
Total Transmission & Distrib	1,606	0	88,452	35,343	135,796	78,246	45,622	44,322	12,313	0	0	0	0	0	0	8,177	449,879
Administrative & General	1,830	588	4,216	2,854	6,724	7,284	2,515	213	488	781	494	702	163	163	21	44	29,081
Gross Fixed Assets	35,648	588	92,668	38,197	142,520	85,530	48,137	44,535	12,802	781	494	702	163	163	21	8,221	511,172
Contributions - Net	0	0	(10,289)	0	(5,957)	(3,700)	(1,986)	(2,937)	(599)	0	0	0	0	0	0	(348)	(25,816)
Future Income Taxes																	0
Fixed Assets Recovery	(3,531)	(62)	(8,432)	(3,780)	(13,505)	(8,103)	(4,565)	(4,107)	(1,207)	(85)	(51)	(70)	(16)	(16)	(2)	(777)	(48,310)
ECAM	0	(3,618)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3,618)
Deferred Charges	(362)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(362)
Employee Future Benefits	238	68	446	190	267	373	117	12	38	151	45	5	5	5	5	6	1,968
DSM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Income Tax Liability	15	0	36	16	58	35	20	18	5	0	0	0	0	0	0	3	207
Future Income Tax Asset	2,177	38	5,198	2,330	8,325	4,995	2,814	2,532	744	52	31	43	10	10	1	479	29,780
Other	(897)	(16)	(2,141)	(960)	(3,430)	(2,058)	(1,159)	(1,043)	(306)	(22)	(13)	(18)	(4)	(4)	(1)	(197)	(12,269)
Tax Adjustments for CAR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Future Income Taxes	(2,359)	(3,589)	(4,894)	(2,204)	(8,285)	(4,759)	(2,774)	(2,589)	(726)	97	12	(39)	(6)	(6)	3	(487)	(32,604)
Deferred Financing Costs	109	2	260	117	417	250	141	127	37	3	2	2	1	1	0	24	1,491
Unrecoverd pre-2004 costs recover	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd post-2003 costs recover	0	11,671	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,671
Regulatory Liabilities - Other	(647)	(184)	(1,210)	(516)	(725)	(1,012)	(318)	(33)	(103)	(409)	(121)	(13)	(13)	(13)	(13)	(15)	(5,344)
Regulatory Asset - Weather Norma	260	5	621	278	995	597	336	303	89	6	4	5	1	1	0	57	3,559
Regulatory Asset - CTGS	9,605	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,605
Regulatory Asset - Other	75	1	178	80	285	171	96	87	25	2	1	1	0	0	0	16	1,020
Intangible Assets																	
Right of Ways	0	0	2,801	0	101	63	34	0	0	0	0	0	0	0	0	0	2,999
Software	124	35	231	99	139	193	61	6	20	78	23	2	2	2	2	3	1,022
Total Intangible Assets	124	35	3,032	99	240	256	95	6	20	78	23	2	2	2	2	3	4,021
Deferred Charge	1,166	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,166
Working Capital																	0
Inventory	0	0	0	0	1,540	0	513	780	0	0	0	0	0	0	0	93	2,926
Gross operating expenses	111	5,500	471	105	239	183	88	33	16	48	39	29	16	6	1	5	6,890
Income taxes paid	8	2	15	7	24	14	8	7	2	0	0	0	0	0	0	1	89
Total Working Capital	119	5,501	486	111	1,803	197	610	821	18	48	39	30	16	6	1	98	9,905
Total	44,098	14,030	80,853	36,162	131,294	77,531	44,337	40,320	11,563	606	454	691	165	156	15	7,570	489,844

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.5																	
Functionalized Contributions Related Distribution Plant																	
Direct Assigned (\$,000)																	
	Generation	Purchased Power	Transmission	Substations	Primary Lines	Transformers	Secondary Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittance & Collection	Uncollectibles & Damage Claims	Service Connections	Late Payments	Lighting	Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lines and Line Transformer	0	0	0	0	0	109,702	0	89,591	0	0	0	0	0	0	0	0	199,293
SCADA and Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	18,278	0	0	0	0	0	0	0	18,278
Street & Private Area Light	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,623	10,623
Total Transmission & Distribution	0	0	0	0	0	109,702	0	89,591	18,278	0	0	0	0	0	0	10,623	228,194
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	0	0	0	0	0	109,702	0	89,591	18,278	0	0	0	0	0	0	10,623	228,194
Intangible Assets																	
Right of Ways	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	109,702	0	89,591	18,278	0	0	0	0	0	0	10,623	228,194
For Allocation																	
	Primary & Secondary	Distribution Facilities															Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lines and Line Transformer	235,466	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	235,466
SCADA and Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Light	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distribution	235,466	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	235,466
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	235,466	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	235,466
Intangible Assets																	
Right of Ways	0	282	0	0	0	0	0	0	0	0	0	0	0	0	0	0	282
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible Assets	0	282	0	0	0	0	0	0	0	0	0	0	0	0	0	0	282
Total	235,466	282	0	0	0	0	0	0	0	0	0	0	0	0	0	0	235,748
Required Allocation Factors																	
	Generation	Purchased Power	Transmission	Substations	Primary Lines	Transformers	Secondary Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittance & Collection	Uncollectibles & Damage Claims	Service Connections	Late Payments	Lighting	Total
Primary & Secondary	0.0 %	0.0 %	0.0 %	0.0 %	75.0 %	0.0 %	25.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Distribution Facilities	0.0 %	0.0 %	0.0 %	0.0 %	51.2 %	31.8 %	17.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.5																	
Functionalized Contributions Related Distribution Plant																	
Allocation																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lines and Line Transformer	0	0	0	0	176,600	0	58,867	0	0	0	0	0	0	0	0	0	235,466
SCADA and Communicatio	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Light	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distri	0	0	0	0	176,600	0	58,867	0	0	0	0	0	0	0	0	0	235,466
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	0	0	0	0	176,600	0	58,867	0	0	0	0	0	0	0	0	0	235,466
Intangible Assets																	
Right of Ways	0	0	0	0	144	90	48	0	0	0	0	0	0	0	0	0	282
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible Assets	0	0	0	0	144	90	48	0	0	0	0	0	0	0	0	0	282
Total	0	0	0	0	176,744	90	58,915	0	0	0	0	0	0	0	0	0	235,748
Total																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lines and Line Transformer	0	0	0	0	176,600	109,702	58,867	89,591	0	0	0	0	0	0	0	0	434,759
SCADA and Communicatio	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	18,278	0	0	0	0	0	0	0	18,278
Street & Private Area Light	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,623	10,623
Total Transmission & Distri	0	0	0	0	176,600	109,702	58,867	89,591	18,278	0	0	0	0	0	0	10,623	463,660
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	0	0	0	0	176,600	109,702	58,867	89,591	18,278	0	0	0	0	0	0	10,623	463,660
Intangible Assets																	
Right of Ways	0	0	0	0	144	90	48	0	0	0	0	0	0	0	0	0	282
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible Assets	0	0	0	0	144	90	48	0	0	0	0	0	0	0	0	0	282
Total	0	0	0	0	176,744	109,792	58,915	89,591	18,278	0	0	0	0	0	0	10,623	463,942

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.6																	
Functionalized Amortization																	
Direct Assigned (\$,000)																	
	Generation	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connectio ns	Late Payments	Lighting	Total
Fixed Assets																	
Production	2,010	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,010
Transmission & Distribution																	
Substations	0	0	0	146	0	0	0	0	0	0	0	0	0	0	0	0	146
Lines and Line Transformer	0	0	2,948	0	0	4,389	0	3,146	0	0	0	0	0	0	0	0	10,483
SCADA and Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	1,224	0	0	0	0	0	0	0	1,224
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	529	529
Total Transmission & Distribi	0	0	2,948	146	0	4,389	0	3,146	1,224	0	0	0	0	0	0	529	12,381
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	2,010	0	2,948	146	0	4,389	0	3,146	1,224	0	0	0	0	0	0	529	14,390
Contributions - Net	0	0	(578)	0	0	0	0	0	0	0	0	0	0	0	0	0	(578)
Total	2,010	0	2,370	146	0	4,389	0	3,146	1,224	0	0	0	0	0	0	529	13,813
For Allocation																	
	Substations 1841 Account	ECC	SCADA	Primary & Secondar y	Distributi on Facilities	Distributi on Lines	Distributi on Network	Transport ation	Labour	Head Office	Contributi ons Related Distributi on Plant						Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	1,530	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,530
Lines and Line Transformer	0	0	0	8,528	0	0	0	0	0	0	0	0	0	0	0	0	8,528
SCADA and Communication	0	0	775	0	0	0	0	0	0	0	0	0	0	0	0	0	775
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distribi	1,530	0	775	8,528	0	0	0	0	0	0	0	0	0	0	0	0	10,832
Administrative & General	0	44	0	0	0	0	378	1,175	1,693	158	0	0	0	0	0	0	3,448
Gross Fixed Assets	1,530	44	775	8,528	0	0	378	1,175	1,693	158	0	0	0	0	0	0	14,280
Contributions - Net	0	0	0	0	(24)	0	0	0	0	0	(1,067)	0	0	0	0	0	(1,091)
Total	1,530	44	775	8,528	(24)	0	378	1,175	1,693	158	(1,067)	0	0	0	0	0	13,189

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.6																	
Functionalized Amortization																	
Required Allocation Factors																	
	Generation	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connectio ns	Late Payments	Lighting	Total
Substations 1841 Account	0.0 %	0.0 %	49.0 %	51.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
ECC	8.3 %	16.7 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
SCADA	25.0 %	0.0 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Primary & Secondary	0.0 %	0.0 %	0.0 %	0.0 %	75.0 %	0.0 %	25.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Distribution Facilities	0.0 %	0.0 %	0.0 %	0.0 %	51.2 %	31.8 %	17.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Distribution Lines	0.0 %	0.0 %	0.0 %	0.0 %	52.6 %	0.0 %	17.5 %	26.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	3.2 %	100.0 %
Distribution Network	0.0 %	0.0 %	0.0 %	12.3 %	44.9 %	27.9 %	15.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Transportation	6.7 %	0.8 %	17.9 %	7.7 %	20.2 %	35.5 %	7.2 %	0.8 %	3.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.1 %	100.0 %
Labour	12.1 %	3.4 %	22.6 %	9.7 %	13.6 %	18.9 %	5.9 %	0.6 %	1.9 %	7.6 %	2.3 %	0.2 %	0.2 %	0.2 %	0.2 %	0.3 %	100.0 %
Head Office	4.9 %	1.4 %	14.6 %	5.2 %	11.4 %	11.8 %	5.2 %	2.6 %	1.2 %	5.0 %	8.9 %	19.3 %	4.1 %	4.1 %	0.1 %	0.4 %	100.0 %
Contributions Related Distribution F	0.0 %	0.0 %	0.0 %	0.0 %	38.1 %	23.7 %	12.7 %	19.3 %	3.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	2.3 %	100.0 %
First Allocation																	
	Generation	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connectio ns	Late Payments	Lighting	Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	750	780	0	0	0	0	0	0	0	0	0	0	0	0	1,530
Lines and Line Transformer	0	0	0	0	6,396	0	2,132	0	0	0	0	0	0	0	0	0	8,528
SCADA and Communication	194	0	194	194	65	65	65	0	0	0	0	0	0	0	0	0	775
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distrib	194	0	943	974	6,460	65	2,196	0	0	0	0	0	0	0	0	0	10,832
Administrative & General	295	77	627	320	658	865	254	24	73	137	53	34	10	10	4	6	3,448
Gross Fixed Assets	488	77	1,570	1,294	7,118	929	2,450	24	73	137	53	34	10	10	4	6	14,280
Contributions - Net	0	0	0	0	(419)	(260)	(140)	(206)	(42)	0	0	0	0	0	0	(24)	(1,091)
Total	488	77	1,570	1,294	6,699	669	2,311	(182)	31	137	53	34	10	10	4	(18)	13,189

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 3.6																	
Functionalized Amortization																	
Total																	
	Generation	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connectio ns	Late Payments	Lighting	Total
Fixed Assets																	
Production	2,010	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,010
Transmission & Distribution																	
Substations	0	0	750	926	0	0	0	0	0	0	0	0	0	0	0	0	1,675
Lines and Line Transformer	0	0	2,948	0	6,396	4,389	2,132	3,146	0	0	0	0	0	0	0	0	19,010
SCADA and Communication	194	0	194	194	65	65	65	0	0	0	0	0	0	0	0	0	775
Meters	0	0	0	0	0	0	0	0	1,224	0	0	0	0	0	0	0	1,224
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	529	529
Total Transmission & Distrib	194	0	3,891	1,119	6,460	4,454	2,196	3,146	1,224	0	0	0	0	0	0	529	23,213
Administrative & General	295	77	627	320	658	865	254	24	73	137	53	34	10	10	4	6	3,448
Gross Fixed Assets	2,498	77	4,518	1,439	7,118	5,319	2,450	3,170	1,296	137	53	34	10	10	4	535	28,670
Contributions - Net	0	0	(578)	0	(419)	(260)	(140)	(206)	(42)	0	0	0	0	0	0	(24)	(1,669)
Total	2,498	77	3,940	1,439	6,699	5,058	2,311	2,964	1,254	137	53	34	10	10	4	511	27,001

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 4.0																	
Functionalized Gross Plant																	
Direct Assigned (\$,000)																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Fixed Assets																	
Production	57,957	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57,957
Transmission & Distribution																	
Substations	0	0	998	4,834	0	0	0	0	0	0	0	0	0	0	0	0	5,833
Lines and Line Transformer	0	0	87,799	0	0	109,702	0	89,591	0	0	0	0	0	0	0	0	287,092
SCADA and Communication	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	18,278	0	0	0	0	0	0	0	18,278
Street & Private Area Light	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,623	10,623
Total Transmission & Distri	0	0	88,798	4,834	0	109,702	0	89,591	18,278	0	0	0	0	0	0	10,623	321,826
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	57,957	0	88,798	4,834	0	109,702	0	89,591	18,278	0	0	0	0	0	0	10,623	379,783
Intangible Assets																	
Right of Ways	0	0	4,543	0	0	0	0	0	0	0	0	0	0	0	0	0	4,543
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible Assets	0	0	4,543	0	0	0	0	0	0	0	0	0	0	0	0	0	4,543
Total	57,957	0	93,341	4,834	0	109,702	0	89,591	18,278	0	0	0	0	0	0	10,623	384,326
For Allocation	First Allocation				Second Al	Third Allocation											
	Substatio ns 1841 Account	ECC	SCADA	Primary & Secondar y	Distributi on Facilities	Distributi on Network	Transport ation	Labour	Head Office								Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	85,394	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	85,394
Lines and Line Transformer	0	0	0	235,466	0	7,176	0	0	0	0	0	0	0	0	0	0	242,642
SCADA and Communication	0	0	17,353	0	0	0	0	0	0	0	0	0	0	0	0	0	17,353
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Light	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distri	85,394	0	17,353	235,466	0	7,176	0	0	0	0	0	0	0	0	0	0	345,389
Administrative & General	0	1,377	0	0	0	9,699	17,054	12,088	6,349	0	0	0	0	0	0	0	46,568
Gross Fixed Assets	85,394	1,377	17,353	235,466	0	16,875	17,054	12,088	6,349	0	0	0	0	0	0	0	391,957
Intangible Assets																	
Right of Ways	0	0	0	0	282	0	0	0	0	0	0	0	0	0	0	0	282
Software	0	0	0	0	0	0	0	2,688	0	0	0	0	0	0	0	0	2,688
Total Intangible Assets	0	0	0	0	282	0	0	2,688	0	0	0	0	0	0	0	0	2,970
Total	85,394	1,377	17,353	235,466	282	16,875	17,054	14,776	6,349	0	0	0	0	0	0	0	394,927

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 4.0																	
Functionalized Gross Plant																	
Required Allocation Factors																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Substations 1841 Account	0.0 %	0.0 %	49.0 %	51.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
ECC	8.3 %	16.7 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
SCADA	25.0 %	0.0 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Primary & Secondary	0.0 %	0.0 %	0.0 %	0.0 %	75.0 %	0.0 %	25.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Distribution Facilities	0.0 %	0.0 %	0.0 %	0.0 %	51.2 %	31.8 %	17.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Distribution Network	0.0 %	0.0 %	0.0 %	12.3 %	44.9 %	27.9 %	15.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Transportation	6.7 %	0.8 %	17.9 %	7.7 %	20.2 %	35.5 %	7.2 %	0.8 %	3.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.1 %	100.0 %
Labour	12.1 %	3.4 %	22.6 %	9.7 %	13.6 %	18.9 %	5.9 %	0.6 %	1.9 %	7.6 %	2.3 %	0.2 %	0.2 %	0.2 %	0.2 %	0.3 %	100.0 %
Head Office	4.9 %	1.4 %	14.6 %	5.2 %	11.4 %	11.8 %	5.2 %	2.6 %	1.2 %	5.0 %	8.9 %	19.3 %	4.1 %	4.1 %	0.1 %	0.4 %	100.0 %
First Allocation																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	41,843	43,551	0	0	0	0	0	0	0	0	0	0	0	0	85,394
Lines and Line Transformer	0	0	0	0	176,600	0	58,867	0	0	0	0	0	0	0	0	0	235,466
SCADA and Communicator	4,338	0	4,338	4,338	1,446	1,446	1,446	0	0	0	0	0	0	0	0	0	17,353
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Light	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distri	4,338	0	46,181	47,889	178,046	1,446	60,313	0	0	0	0	0	0	0	0	0	338,213
Administrative & General	115	230	344	344	115	115	115	0	0	0	0	0	0	0	0	0	1,377
Gross Fixed Assets	4,453	230	46,526	48,234	178,160	1,561	60,427	0	0	0	0	0	0	0	0	0	339,590
Intangible Assets																	
Right of Ways	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4,453	230	46,526	48,234	178,160	1,561	60,427	0	0	0	0	0	0	0	0	0	339,590

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 4.0																	
Functionalized Gross Plant																	
Second Allocation																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lines and Line Transformer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SCADA and Communicatio	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Light	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distri	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intangible Assets																	
Right of Ways	0	0	0	0	144	90	48	0	0	0	0	0	0	0	0	0	282
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible Assets	0	0	0	0	144	90	48	0	0	0	0	0	0	0	0	0	282
Total	0	0	0	0	144	90	48	0	0	0	0	0	0	0	0	0	282
Third Allocation																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Fixed Assets																	
Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution																	
Substations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lines and Line Transformer	0	0	0	882	3,220	2,001	1,073	0	0	0	0	0	0	0	0	0	7,176
SCADA and Communicatio	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street & Private Area Light	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distri	0	0	0	882	3,220	2,001	1,073	0	0	0	0	0	0	0	0	0	7,176
Administrative & General	2,911	633	6,710	4,006	10,154	11,787	3,730	375	863	1,245	839	1,253	288	288	34	74	45,191
Gross Fixed Assets	2,911	633	6,710	4,887	13,375	13,788	4,804	375	863	1,245	839	1,253	288	288	34	74	52,367
Intangible Assets																	
Right of Ways	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software	326	92	609	260	365	509	160	17	52	206	61	6	6	6	6	8	2,688
Total Intangible Assets	326	92	609	260	365	509	160	17	52	206	61	6	6	6	6	8	2,688
Total	3,237	726	7,319	5,147	13,739	14,297	4,964	392	915	1,450	900	1,259	294	294	40	82	55,055

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 4.0																	
Functionalized Gross Plant																	
Total																	
	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Fixed Assets																	
Production	57,957	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57,957
Transmission & Distribution																	
Substations	0	0	42,842	48,385	0	0	0	0	0	0	0	0	0	0	0	0	91,227
Lines and Line Transformer	0	0	87,799	882	179,820	111,703	59,940	89,591	0	0	0	0	0	0	0	0	529,735
SCADA and Communication	4,338	0	4,338	4,338	1,446	1,446	1,446	0	0	0	0	0	0	0	0	0	17,353
Meters	0	0	0	0	0	0	0	0	18,278	0	0	0	0	0	0	0	18,278
Street & Private Area Light	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,623	10,623
Total Transmission & Distri	4,338	0	134,979	53,605	181,266	113,149	61,386	89,591	18,278	0	0	0	0	0	0	10,623	667,215
Administrative & General	3,026	863	7,055	4,350	10,269	11,902	3,845	375	863	1,245	839	1,253	288	288	34	74	46,568
Gross Fixed Assets	65,321	863	142,034	57,955	191,535	125,051	65,231	89,966	19,141	1,245	839	1,253	288	288	34	10,697	771,740
Intangible Assets																	
Right of Ways	0	0	4,543	0	144	90	48	0	0	0	0	0	0	0	0	0	4,825
Software	326	92	609	260	365	509	160	17	52	206	61	6	6	6	6	8	2,688
Total Intangible Assets	326	92	5,152	260	509	599	208	17	52	206	61	6	6	6	6	8	7,514
Total	65,647	955	147,186	58,215	192,044	125,650	65,439	89,983	19,193	1,450	900	1,259	294	294	40	10,705	779,253

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 4.1	
Revenue Requirement Summary	
Operating Expenses	(\$,000)
Energy Costs	159,717
ECAM Adjustment	(8,641)
Net Energy Costs	151,076
Distribution	9,025
Transmission	1,795
Transmission and Distribution -	2,822
Transmission - OATT	293
General	13,502
Total Operating Expenses	178,513
Amortization	
Amortization Other	436
Amortization - CTGS Reserve Varia	2,134
Amortization Plant And Equipme	27,001
Total Amortization	29,572
Total Operating Income	208,085
Financing Expenses	
Long-Term Debt	14,742
Short-Term Debt	1,337
Interest Charged To Constructio	(779)
Interest Income	(49)
Amortization of Financing Costs	25
Total Financing Expenses	15,276
Earnings before Income Taxes	25,765
Income Taxes	8,026
Net Earnings	17,739
Gross Revenue Requirement	249,126
OATT Revenue	(2,725)
Other Revenue	(3,051)
Net Revenue Requirement	243,349

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 4.2				
2020 Rate Base (\$,000)				
	Open	Close	Mid Year	Basis for Functionalization
Fixed Assets				
Production	28,790,571	35,633,263	32,212	Detailed Analysis
Transmission & Distribution				
Substations	57,688,740	64,902,838	61,296	Detailed Analysis
Lines and Line Transformers	344,429,957	378,903,915	361,667	Detailed Analysis
SCADA and Communications	6,588,414	6,263,569	6,426	Detailed Analysis
Meters	12,585,709	12,041,200	12,313	Detailed Analysis
Street & Private Area Lights	7,838,619	8,515,525	8,177	Detailed Analysis
Total Transmission & Distribu	429,131,439	470,627,047	449,879	
Administrative & General	27,727,807	30,434,142	29,081	Detailed Analysis
Net Fixed Assets	485,649,817	536,694,452	511,172	
Contributions - Net	- 24,828,086	- 26,802,998	(25,816)	Detailed Analysis
Future Income Taxes				
Fixed Assets Recovery	-47,849,000	- 48,770,000	(48,310)	Net Plant
ECAM	- 3,613,000	- 3,623,000	(3,618)	Purchased Power
Deferred Charges	- 376,000	- 347,000	(362)	Generation
Employee Future Benefits	1,922,000	2,014,000	1,968	Labour
DSM	-	-	0	Purchased Power
Future Income Tax Liability	413,000	-	207	Net Plant
Future Income Tax Asset	31,376,000	28,184,000	29,780	Net Plant
Other	-11,848,000	- 12,690,000	(12,269)	Net Plant
Tax Adjustments for CAR	-	-	0	Net Plant
Total Future Income Taxes	- 29,975,000	- 35,232,000	- 32,603,500	Net Plant
Deferred Financing Costs	1,235,000	1,746,000	1,490,500	Net Plant
Unrecoverd pre-2004 costs recover	-	-	-	Purchased Power
Unrecoverd post-2003 costs recove	11,655,000	11,686,000	11,670,500	Purchased Power
Regulatory Liabilities - Other	- 5,276,000	- 5,411,000	- 5,343,500	Labour
Regulatory Asset - Weather Normal	3,236,000	3,881,000	3,558,500	Net Plant
Regulatory Asset - CTGS	10,672,000	8,538,000	9,605,000	Generation
Regulatory Asset - Other	2,038,000	1,000	1,019,500	Net Plant
Intangible Assets				
Right of Ways	3,006,729	2,991,605	2,999	Detailed Analysis
Software	1,055,859	987,143	1,022	Detailed Analysis
Total Intangible Assets	4,062,588	3,978,748	4,021	
Deferred Charge	1,212,000	1,119,000	1,165,500	Generation
Working Capital				
Inventory	2,304,000	3,548,000	2,926,000	Distribution Lines
Gross operating expenses	6,639,000	7,140,000	6,889,500	O&M
Income taxes paid	88,000	90,000	89,000	Rate Base Excluding WC
Total Working Capital	9,031,000	10,778,000	9,904,500	
Rate Base	468,712	510,976	489,844	

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 5.0																	
Functional Allocator Summary																	
Percent (%)																	
Functional Allocator	Generation	Purchased Power	Transmission	Substations	Primary Lines	Transformers	Secondary Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittance & Collection	Uncollectibles & Damage Claims	Service Connections	Late Payments	Lighting	Total
Exogenous Allocators																	
Substations 1841 Account	0.0 %	0.0 %	49.0 %	51.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Primary & Secondary	0.0 %	0.0 %	0.0 %	0.0 %	75.0 %	0.0 %	25.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Call Center	0.0 %	0.0 %	5.0 %	0.0 %	3.3 %	3.3 %	3.3 %	0.0 %	0.0 %	5.0 %	20.0 %	40.0 %	10.0 %	10.0 %	0.0 %	0.0 %	100.0 %
ECC	8.3 %	16.7 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
SCADA	25.0 %	0.0 %	25.0 %	25.0 %	8.3 %	8.3 %	8.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Allocators Based on Fixed Assets																	
Environmental	50.0 %	0.0 %	0.0 %	2.1 %	0.0 %	47.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
T&D Transformers	0.0 %	0.0 %	0.9 %	4.2 %	0.0 %	95.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Distribution Facilities	0.0 %	0.0 %	0.0 %	0.0 %	51.2 %	31.8 %	17.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Right of Way Amortization	0.0 %	0.0 %	93.7 %	0.0 %	3.2 %	2.0 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Engineering	0.7 %	0.0 %	21.0 %	8.0 %	26.8 %	16.7 %	9.1 %	13.4 %	2.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.6 %	100.0 %
Procurement	0.0 %	0.0 %	20.9 %	7.5 %	27.3 %	17.0 %	9.1 %	13.8 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.6 %	100.0 %
Distribution Lines	0.0 %	0.0 %	0.0 %	0.0 %	52.6 %	0.0 %	17.5 %	26.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	3.2 %	100.0 %
Distribution Network	0.0 %	0.0 %	0.0 %	12.3 %	44.9 %	27.9 %	15.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
T&D Plant	0.0 %	0.0 %	21.1 %	8.0 %	27.0 %	16.8 %	9.1 %	13.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.6 %	100.0 %
Total Plant	8.4 %	0.1 %	18.9 %	7.5 %	24.6 %	16.1 %	8.4 %	11.5 %	2.5 %	0.2 %	0.1 %	0.2 %	0.0 %	0.0 %	0.0 %	1.4 %	100.0 %
Contributions Related Distribution	0.0 %	0.0 %	0.0 %	0.0 %	38.1 %	23.7 %	12.7 %	19.3 %	3.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	2.3 %	100.0 %
Amortization	9.3 %	0.3 %	14.6 %	5.3 %	24.8 %	18.7 %	8.6 %	11.0 %	4.6 %	0.5 %	0.2 %	0.1 %	0.0 %	0.0 %	0.0 %	1.9 %	100.0 %
Net Plant	7.3 %	0.1 %	17.5 %	7.8 %	28.0 %	16.8 %	9.4 %	8.5 %	2.5 %	0.2 %	0.1 %	0.1 %	0.0 %	0.0 %	0.0 %	1.6 %	100.0 %
Rate Base Excluding WC	9.1 %	1.8 %	16.6 %	7.5 %	27.1 %	16.0 %	9.2 %	8.3 %	2.4 %	0.1 %	0.1 %	0.1 %	0.0 %	0.0 %	0.0 %	1.6 %	100.0 %
G&T Rate Base	35.3 %	0.0 %	64.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Rate Base	9.0 %	2.9 %	16.5 %	7.4 %	26.8 %	15.8 %	9.1 %	8.2 %	2.4 %	0.1 %	0.1 %	0.1 %	0.0 %	0.0 %	0.0 %	1.5 %	100.0 %
Allocators Based on O&M																	
Transportation	6.7 %	0.8 %	17.9 %	7.7 %	20.2 %	35.5 %	7.2 %	0.8 %	3.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.1 %	100.0 %
Non-Finance Labour	12.3 %	3.3 %	23.3 %	9.8 %	13.8 %	19.4 %	5.9 %	0.4 %	1.8 %	7.7 %	2.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Labour	12.1 %	3.4 %	22.6 %	9.7 %	13.6 %	18.9 %	5.9 %	0.6 %	1.9 %	7.6 %	2.3 %	0.2 %	0.2 %	0.2 %	0.2 %	0.3 %	100.0 %
O&M	1.6 %	79.8 %	6.8 %	1.5 %	3.5 %	2.7 %	1.3 %	0.5 %	0.2 %	0.7 %	0.6 %	0.4 %	0.2 %	0.1 %	0.0 %	0.1 %	100.0 %
Blended Allocators																	
Finance Labour	4.9 %	1.3 %	17.7 %	6.9 %	16.5 %	14.6 %	6.0 %	5.7 %	1.8 %	3.1 %	0.8 %	20.0 %	0.0 %	0.0 %	0.0 %	0.7 %	100.0 %
Finance Admin	2.5 %	0.7 %	8.8 %	3.5 %	8.2 %	7.3 %	3.0 %	2.8 %	0.9 %	1.5 %	50.4 %	10.0 %	0.0 %	0.0 %	0.0 %	0.3 %	100.0 %
Customer Service	0.0 %	0.0 %	2.8 %	0.0 %	1.8 %	1.8 %	1.8 %	0.0 %	0.0 %	27.8 %	11.0 %	22.0 %	25.5 %	5.5 %	0.0 %	0.0 %	100.0 %
Head Office	4.9 %	1.4 %	14.6 %	5.2 %	11.4 %	11.8 %	5.2 %	2.6 %	1.2 %	5.0 %	8.9 %	19.3 %	4.1 %	4.1 %	0.1 %	0.4 %	100.0 %

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 5.1																	
Functional Allocator Worksheet																	
Exogenous Allocators																	
Functional Allocator	Generation	Purchased Power	Transmission	Substations	Primary Lines	Transformers	Secondary Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittance & Collection	Uncollectibles & Damage Claims	Service Connections	Late Payments	Lighting	Total
Substations 1841 Account	0	0	49	51	0	0	0	0	0	0	0	0	0	0	0	0	100
Primary & Secondary	0	0	0	0	75	0	25	0	0	0	0	0	0	0	0	0	100
Call Center	0	0	5	0	3.33333	3.33333	3.33333	0	0	5	20	40	10	10	0	0	100
ECC	8.33333	16.6667	25	25	8.33333	8.33333	8.33333	0	0	0	0	0	0	0	0	0	100
SCADA	25	0	25	25	8.33333	8.33333	8.33333	0	0	0	0	0	0	0	0	0	100
Allocators Based on Fixed Assets (\$,000)																	
Functional Allocator	Generation	Purchased Power	Transmission	Substations	Primary Lines	Transformers	Secondary Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittance & Collection	Uncollectibles & Damage Claims	Service Connections	Late Payments	Lighting	Total
Environmental																	0
Wires	0	0	0	4,824	0	109,702	0	0	0	0	0	0	0	0	0	0	114,527
Generation	114,527																114,527
Total	114,527	0	0	4,824	0	109,702	0	0	0	0	0	0	0	0	0	0	229,053
T&D Transformers																	
Substations			998	4,834													5,833
Lines and Line Transformers						109,702											109,702
Total	0	0	998	4,834	0	109,702	0	0	0	0	0	0	0	0	0	0	115,535
Distribution Facilities																	
Substations					0	0	0										0
Lines and Line Transformers					176,600	109,702	58,867										345,169
Total	0	0	0	0	176,600	109,702	58,867	0	0	0	0	0	0	0	0	0	345,169
Right of Way Amortization																	
Transmission Component			100.0 %														58
Distribution Component					51.2 %	31.8 %	17.1 %										4
Total	0	0	58	0	2	1	1	0	0	0	0	0	0	0	0	0	62
Engineering																	
Total Transmission & Distribution	4,338	0	134,979	52,724	178,046	111,148	60,313	89,591	18,278	0	0	0	0	0	0	10,623	660,039
Administrative & General	115	230	344	344	115	115	115	0	0	0	0	0	0	0	0	0	1,377
Right of Ways	0	0	4,543	0	144	90	48	0	0	0	0	0	0	0	0	0	4,825
Total	4,453	230	139,867	53,068	178,305	111,353	60,475	89,591	18,278	0	0	0	0	0	0	10,623	666,241
Procurement																	
Substations	0	0	42,842	48,385	0	0	0	0	0	0	0	0	0	0	0	0	91,227
Lines and Line Transformers	0	0	87,799	0	176,600	109,702	58,867	89,591	0	0	0	0	0	0	0	0	522,559
Meters	0	0	0	0	0	0	0	0	18,278	0	0	0	0	0	0	0	18,278
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,623	10,623
Right of Ways	0	0	4,543	0	144	90	48	0	0	0	0	0	0	0	0	0	4,825
Total	0	0	135,184	48,385	176,744	109,792	58,915	89,591	18,278	0	0	0	0	0	0	10,623	647,512
Distribution Lines																	
Distribution Network				48,385	176,744	109,792	58,915										393,836
T&D Plant			139,867	53,068	178,305	111,353	60,475	89,591	18,278	0	0	0	0	0	0	10,623	661,559
Total Plant	65,647	955	147,186	58,215	192,044	125,650	65,439	89,983	19,193	1,450	900	1,259	294	294	40	10,705	779,253
Contributions Related Distribution	0	0	0	0	176,744	109,792	58,915	89,591	18,278	0	0	0	0	0	0	0	463,942
Amortization	2,498	77	3,940	1,439	6,699	5,058	2,311	2,964	1,254	137	53	34	10	10	4	511	27,001

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 5.1																	
Functional Allocator Worksheet																	
Net Plant																	
Gross Fixed Assets	35,648	588	92,668	38,197	142,520	85,530	48,137	44,535	12,802	781	494	702	163	163	21	8,221	511,172
Contributions - Net	0	0	(10,289)	0	(5,957)	(3,700)	(1,986)	(2,937)	(599)	0	0	0	0	0	0	(348)	(25,816)
Total Intangible Assets	124	35	3,032	99	240	256	95	6	20	78	23	2	2	2	2	3	4,021
Total	35,772	623	85,412	38,296	136,803	82,087	46,246	41,605	12,222	859	517	704	166	166	24	7,876	489,377
Rate Base Excluding WC	43,979	8,529	80,367	36,050	131,030	77,334	44,241	40,279	11,545	558	415	661	149	149	15	7,564	482,866
G&T Rate Base	44,098		80,853														124,952
Rate Base	44,098	14,030	80,853	36,162	131,294	77,531	44,337	40,320	11,563	606	454	691	165	156	15	7,570	489,844
Allocators Based on O&M (\$,000)																	
Functional Allocator	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Transportation	34	4	90	39	102	179	36	4	16	0	0	0	0	0	0	0	506
Non-Finance Labour	643	173	1,214	511	722	1,013	309	21	92	401	110	0	0	0	0	2	5,212
Labour	656	186	1,227	524	734	1,026	322	34	104	414	123	13	13	13	13	15	5,417
O&M	2,822	139,970	11,989	2,667	6,093	4,663	2,246	846	404	1,215	990	748	403	159	16	115	175,345

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 5.2																	
Functional Allocator Worksheet, Blended Allocators (2020)																	
Finance Labour																	
FTEs by Function																	
Billing		Billing															
Customer Payments	1.0	Remittance & Collection															
Collection	0.0	Remittance & Collection															
Purchasing	1.0	Procurement															
Payroll	1.0	Labour															
Accounts Receivable (Non-Elec	1.0	Labour															
Accounts Payable	1.0	Procurement															
Total	5.0																
Weighting																	
Allocator	Weight																
Billing	0 %																
Remittance & Collection	20 %																
Procurement	40 %																
Labour	40 %																
Total	100 %																
Allocator Components																	
Functional Allocator	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Billing											100.0 %						100.0 %
Remittance & Collection												100.0 %					100.0 %
Procurement	0.0 %	0.0 %	20.9 %	7.5 %	27.3 %	17.0 %	9.1 %	13.8 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.6 %	100.0 %
Non-Finance Labour	12.3 %	3.3 %	23.3 %	9.8 %	13.8 %	19.4 %	5.9 %	0.4 %	1.8 %	7.7 %	2.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Average	4.9 %	1.3 %	17.7 %	6.9 %	16.5 %	14.6 %	6.0 %	5.7 %	1.8 %	3.1 %	0.8 %	20.0 %	0.0 %	0.0 %	0.0 %	0.7 %	100.0 %
Finance Admin																	
Weighting																	
Finance Labour	50 %																
Billing	50 %																
Total	100 %																
Allocator Components																	
Functional Allocator	Generatio n	Purchase d Power	Transmis sion	Substatio ns	Primary Lines	Transfor mers	Secondar y Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittan ce & Collection	Uncollecti bles & Damage Claims	Service Connecti ons	Late Payments	Lighting	Total
Finance Labour	4.9 %	1.3 %	17.7 %	6.9 %	16.5 %	14.6 %	6.0 %	5.7 %	1.8 %	3.1 %	0.8 %	20.0 %	0.0 %	0.0 %	0.0 %	0.7 %	100.0 %
Billing											100.0 %						100.0 %
Average	2.5 %	0.7 %	8.8 %	3.5 %	8.2 %	7.3 %	3.0 %	2.8 %	0.9 %	1.5 %	50.4 %	10.0 %	0.0 %	0.0 %	0.0 %	0.3 %	100.0 %
Customer Service																	
Weighting																	
Call Centre	55 %																
Uncollectibles & Damage Claim	20 %																
Meter Reading	25 %																
Total	100 %																

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 5.2																	
Functional Allocator Worksheet, Blended Allocators (2020)																	
Allocator Components																	
Functional Allocator	Generation	Purchased Power	Transmission	Substations	Primary Lines	Transformers	Secondary Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittance & Collection	Uncollectibles & Damage Claims	Service Connections	Late Payments	Lighting	Total
Call Center	0.0 %	0.0 %	5.0 %	0.0 %	3.3 %	3.3 %	3.3 %	0.0 %	0.0 %	5.0 %	20.0 %	40.0 %	10.0 %	10.0 %	0.0 %	0.0 %	100.0 %
Uncollectibles & Damage Claims													100.0 %				100.0 %
Meter Reading										100.0 %							100.0 %
Average	0.0 %	0.0 %	2.8 %	0.0 %	1.8 %	1.8 %	1.8 %	0.0 %	0.0 %	27.8 %	11.0 %	22.0 %	25.5 %	5.5 %	0.0 %	0.0 %	100.0 %
Head Office																	
Allocation of Head Office Floor Space																	
Function	Floor	Occupancy	Allocator														
Customer Service	1	100 %	Call Center														
Customer Service	2	100 %	Call Center														
Engineering	3	33 %	Engineering														
Information Technology	3	67 %	Labour														
Finance	4	80 %	Finance Labour														
Procurement	4	20 %	Procurement														
Executive	5	100 %	Labour														
Weighting																	
Allocator	Weight																
Call Center	40 %																
Finance Labour	16 %																
Engineering	7 %																
Procurement	4 %																
Labour	33 %																
Total	100 %																
Allocator Components																	
Functional Allocator	Generation	Purchased Power	Transmission	Substations	Primary Lines	Transformers	Secondary Lines	Service Lines	Meter Assets	Meter Reading	Billing	Remittance & Collection	Uncollectibles & Damage Claims	Service Connections	Late Payments	Lighting	Total
Call Center	0.0 %	0.0 %	5.0 %	0.0 %	3.3 %	3.3 %	3.3 %	0.0 %	0.0 %	5.0 %	20.0 %	40.0 %	10.0 %	10.0 %	0.0 %	0.0 %	100.0 %
Finance Labour	4.9 %	1.3 %	17.7 %	6.9 %	16.5 %	14.6 %	6.0 %	5.7 %	1.8 %	3.1 %	0.8 %	20.0 %	0.0 %	0.0 %	0.0 %	0.7 %	100.0 %
Engineering	0.7 %	0.0 %	21.0 %	8.0 %	26.8 %	16.7 %	9.1 %	13.4 %	2.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.6 %	100.0 %
Procurement	0.0 %	0.0 %	20.9 %	7.5 %	27.3 %	17.0 %	9.1 %	13.8 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.6 %	100.0 %
Labour	12.1 %	3.4 %	22.6 %	9.7 %	13.6 %	18.9 %	5.9 %	0.6 %	1.9 %	7.6 %	2.3 %	0.2 %	0.2 %	0.2 %	0.2 %	0.3 %	100.0 %
Average	4.9 %	1.4 %	14.6 %	5.2 %	11.4 %	11.8 %	5.2 %	2.6 %	1.2 %	5.0 %	8.9 %	19.3 %	4.1 %	4.1 %	0.1 %	0.4 %	100.0 %

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 6.0								
Revenue Requirement 2020								
Account	Description	2020 Trial Balance	Power Supply Demand Related	Labour Related	Vehicle Related	O&M Reporting	Functionalization Method	Power Supply Demand Related (%)
7000	NB Power Assured	62,358	0	0	0	Energy Costs	Purchased Power	0 %
7002	NB Power Capacity	11,772,330	11,772,330	0	0	Energy Costs	Purchased Power	100 %
7007	Wind Energy	17,005,155	3,911,186	0	0	Energy Costs	Purchased Power	23 %
7008	Other Energy	3,440,970	0	0	0	Energy Costs	Purchased Power	0 %
7020	Lepreau Fuel	857,031	0	0	0	Energy Costs	Purchased Power	0 %
7021	Lepreau Cost of Carrying Fuel	156,322	0	0	0	Energy Costs	Purchased Power	0 %
7023	Lepreau Cost of Capital	10,280,858	2,570,215	0	0	Energy Costs	Purchased Power	25 %
7025	Lepreau O&M & Indirect	11,731,572	2,932,893	0	0	Energy Costs	Purchased Power	25 %
7027	Lepreau Decommissioning Charge	1,995,577	498,894	0	0	Energy Costs	Purchased Power	25 %
7029	Lepreau Guarantee Fee	420,205	105,051	0	0	Energy Costs	Purchased Power	25 %
7031	Lepreau Inventory Common Stock	41,077	10,269	0	0	Energy Costs	Purchased Power	25 %
7040	O&M Murray Corner	199,034	0	0	0	Energy Costs	Transmission	N/A
7041	O&M Memramcook	175,464	0	0	0	Energy Costs	Transmission	N/A
7042	Breaker Rental NB Power	183,878	0	0	0	Energy Costs	Transmission	N/A
7043	Reserve 10 Minute Non Spinning	254,446	254,446	0	0	Energy Costs	Purchased Power	100 %
7044	Reserve 30 Minute Non Spinning	206,106	206,106	0	0	Energy Costs	Purchased Power	100 %
7046	NB Power Secure	1,875,379	0	0	0	Energy Costs	Purchased Power	0 %
7049	Capacity Other	-84,450	(84,450)	0	0	Energy Costs	Purchased Power	100 %
7050	NB Power Firm	85,823,732	0	0	0	Energy Costs	Purchased Power	0 %
7051	NB Power Firm 2	2,579,389	0	0	0	Energy Costs	Purchased Power	0 %
7053	Imbalance Energy	-1,785,808	0	0	0	Energy Costs	Purchased Power	0 %
7054	Imbalance Premium	556,517	0	0	0	Energy Costs	Purchased Power	0 %
7055	COS Energy Purchase	0	0	0	0	Energy Costs	Purchased Power	100 %
7056	E-Tagging and Scheduling	15,160	0	0	0	Energy Costs	Purchased Power	0 %
7057	Cost of Energy for Sales	-189,222	0	0	0	Energy Costs	Purchased Power	0 %
7058	IPL Transmission Sch 1, 2, 7	1,167,710	1,167,710	0	0	Energy Costs	Purchased Power	100 %
7090	ECAM Recovery	-8,641,284	0	0	0	ECAM Adjustment	Purchased Power	0 %
7102	CTGS Build and Serv		0	0	0	Energy Costs	Generation	100 %
7103	CTGS Maintenance		0	0	0	Energy Costs	Generation	100 %
7105	CTGS Operating		0	0	0	Energy Costs	Generation	100 %
7116	CTGS Superintendence		0	0	0	Energy Costs	Generation	100 %
7117	CTGS Generation Fuel Bunker	7,171	7,171	0	0	Energy Costs	Generation	100 %
7150	ECC Operations	1,101,838	0	1,040,244	23,370	Energy Costs	ECC	N/A
7180	Training	3,735	0	0	0	Energy Costs	G&T Rate Base	N/A
7202	BGS CT Building and Services	6,532	6,532	17	0	Energy Costs	Generation	100 %
7209	BGS CT Operating	37,378	37,378	30,543	1,317	Energy Costs	Generation	100 %
7210	BGS CT Maintenance	273,329	273,329	251,462	9,877	Energy Costs	Generation	100 %
7216	BGS CT Superintendence	12,726	12,726	12,726	0	Energy Costs	Generation	100 %
7217	BGS CT Fuel - Diesel	420,815	0	0	0	Energy Costs	Generation	0 %
7302	CTGS CT Building and Services	241,491	241,491	63,345	10,754	Energy Costs	Generation	100 %
7303	CTGS CT Maint	122,412	122,412	109,541	4,066	Energy Costs	Generation	100 %
7305	CTGS CT Operating	33,035	33,035	13,700	161	Energy Costs	Generation	100 %
7316	CTGS CT Superintendence	31,502	31,502	25,823	757	Energy Costs	Generation	100 %

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7317	CTGS CT Fuel - Diesel	586,870	0	0	0	Energy Costs	Generation	0 %
7350	Insurance	822,556	0	0	0	Energy Costs	G&T Rate Base	N/A
7355	Prop Taxes	255,601	0	0	0	Energy Costs	G&T Rate Base	N/A
7400	Loan Payment Cable Interconnection Fir	3,018,324	0	0	0	Energy Costs	Transmission	N/A
7415	MICF Gov Misc Lab & Exp	4,000,839	0	32,702	2,263	Energy Costs	Transmission	N/A
7450	Mech Maint BUDGET	0	0	0	0	Energy Costs	T&D Plant	N/A
7510	OATT	292,618	0	288,438	0	Transmission - OATT	Transmission	N/A
7741	Maint Sub, Build, Prop	284,650	0	43,215	3,614	Distribution	Substations	N/A
7745	Maint ROW Line Clearing	2,346,644	0	78,453	15,223	Distribution	Distribution Lines	N/A
7748	Maint Lines	2,155,781	0	829,603	153,359	Distribution	Distribution Network	N/A
7750	Maint Line Devices	87,818	0	31,432	3,504	Distribution	Distribution Network	N/A
7751	Maint Trans	829,483	0	551,129	119,634	Distribution	Transformers	N/A
7754	Maint street lights	79,443	0	64,870	14,453	Distribution	Distribution Network	N/A
7755	Maint UG system	84,858	0	70,133	14,606	Distribution	Distribution Network	N/A
7756	Maint UG service lines	0	0	0	0	Distribution	Distribution Network	N/A
7758	Maint Meters	230,530	0	91,533	16,390	Distribution	Meter Assets	N/A
7760	Communication	223,413	0	118,249	12,180	Distribution	SCADA	N/A
7763	Scada	116,537	0	79,669	7,307	Distribution	SCADA	N/A
7765	Eng	382,828	0	290,033	15,779	Distribution	Distribution Network	N/A
7768	Misc labor and expense	2,203,247	0	0	0	Distribution	Distribution Network	N/A
7780	Training	131,870	0	0	0	Transmission and Distribution - Other	Distribution Network	N/A
7841	Maint sub equip	81,390	0	58,633	6,666	Transmission	Transmission	N/A
7845	Maint ROW Line Clearing	549,234	0	21,049	0	Transmission	Transmission	N/A
7848	Maint Trans Lines	887,966	0	250,020	47,814	Transmission	Transmission	N/A
7850	Maint line devices	73,929	0	66,895	6,947	Transmission	Transmission	N/A
7865	Eng	202,516	0	186,562	15,955	Transmission	Transmission	N/A
7950	Insurance	306,267	0	0	0	Transmission and Distribution - Other	Substations	N/A
7955	Prop Taxes	2,384,260	0	0	0	Transmission and Distribution - Other	Distribution Network	N/A
8000	Super	418,527	0	N/A	N/A	General	Customer service	N/A
8020	CSS	1,107,392	0	N/A	N/A	General	Call Center	N/A
8030	Meter Reading	491,235	0	401,463	N/A	General	Meter Reading	N/A
8040	Training	7,499	0	N/A	N/A	General	Customer service	N/A
8055	Claims	12,461	0	N/A	N/A	General	Uncollectibles & Damage Claims	N/A
8060	Collections	-35,124	0	N/A	N/A	General	Uncollectibles & Damage Claims	N/A
8065	Uncollectible	180,671	0	N/A	N/A	General	Uncollectibles & Damage Claims	N/A
8100	Super	476,310	0	N/A	N/A	General	Finance Labour	N/A
8110	Admin	812,413	0	314,846	N/A	General	Finance Labour	N/A
Adjustment	for							
8110	Admin	-541,926		-110,196		General	Finance Labour	N/A
8110	Admin	541,926		110,196		General	Billing	N/A
Net	adjustment	0		0				
8130	Aud, Tax & Prof Services	10,070	0	N/A	N/A	General	Rate Base Excluding WC	N/A
8140	Training	11,404	0	N/A	N/A	General	Finance Labour	N/A
8200	Super	515,894	0	N/A	N/A	General	Labour	N/A
8210	Operational Costs	246,148	0	N/A	N/A	General	Labour	N/A
8240	Training	19,103	0	N/A	N/A	General	Labour	N/A
8300	Super	498	0	N/A	N/A	General	T&D Plant	N/A

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8340	Training	2,247	0	N/A	N/A	General	T&D Plant	N/A
8345	HO Prop Exp	224,924	0	N/A	N/A	General	Head Office	N/A
8350	WRSC Prop Exp	705,131	0	N/A	N/A	General	T&D Plant	N/A
8360	East Prop Exp	53,624	0	N/A	N/A	General	T&D Plant	N/A
8365	West Prop Exp	80,329	0	N/A	N/A	General	T&D Plant	N/A
8370	Sub Prop	40,643	0	N/A	N/A	General	T&D Plant	N/A
8400	Super	758,918	0	N/A	N/A	General	Rate Base Excluding WC	N/A
8415	Donations	140,199	0	N/A	N/A	General	Labour	N/A
8440	Training	1,346	0	N/A	N/A	General	Rate Base Excluding WC	N/A
8500	Super	439,896	0	N/A	N/A	General	Rate Base Excluding WC	N/A
8510	Regulation	866,718	0	N/A	N/A	General	Rate Base Excluding WC	N/A
8540	Training	9,077	0	N/A	N/A	General	Rate Base Excluding WC	N/A
8600	Super	3,651,118	0	N/A	N/A	General	Labour	N/A
8602	Insurance	84,846	0	N/A	N/A	General	Total Plant	N/A
8603	Legal	114,428	0	N/A	N/A	General	Labour	N/A
8605	Future Benefits	269,658	0	N/A	N/A	General	Labour	N/A
8606	Supplementary Retirement Pensi	165,311	0	N/A	N/A	General	Labour	N/A
8607	Prop Taxes	237,915	0	N/A	N/A	General	Labour	N/A
8613	Directors' Fees	511,423	0	N/A	N/A	General	Labour	N/A
8614	Gen Admin	208,043	0	N/A	N/A	General	Labour	N/A
8615	Gen Admin - Parent	639,000	0	N/A	N/A	General	Labour	N/A
8,620	Envl	3,047	0	N/A	N/A	General	Labour	N/A
8640	Training	19,340	0	N/A	N/A	General	Labour	N/A
6611	Interest Income Misc	-48,812	0	N/A	N/A	Interest Income	Rate Base	N/A
6,603	IDC	-313,424	0	N/A	N/A	Interest Charged To Construction	Rate Base	N/A
6604	Interest During Construction	-465,535	0	N/A	N/A	Interest Charged To Construction	Rate Base	N/A
9,000	3.4%	1,358,800	0	N/A	N/A	Long-Term Debt	Rate Base	N/A
9002	Interest 2031 8.92%	1,790,896	0	N/A	N/A	Long-Term Debt	Rate Base	N/A
9003	Interest 2027 8.625%	1,293,750	0	N/A	N/A	Long-Term Debt	Rate Base	N/A
9004	Interest 2038 6.054%	3,632,400	0	N/A	N/A	Long-Term Debt	Rate Base	N/A
9005	Interest 2058 4.148%	1,659,200	0	N/A	N/A	Long-Term Debt	Rate Base	N/A
9006	Interest 2061 4.915%	1,462,800	0	N/A	N/A	Long-Term Debt	Rate Base	N/A
9,007	5.2%	934,402	0	N/A	N/A	Long-Term Debt	Rate Base	N/A
9008	Interest 2025 7.57%	1,135,500	0	N/A	N/A	Long-Term Debt	Rate Base	N/A
9009	Interest 2061 4.915%	1,474,500	0	N/A	N/A	Long-Term Debt	Rate Base	N/A
9100	Other Interest	1,336,713	0	N/A	N/A	Short-Term Debt	Rate Base	N/A
9200	Amortization Finance Costs Tem	24,888	0	N/A	N/A	Amortization of Financing Costs	Rate Base	N/A
9400	Amortization	27,001,358	0	N/A	N/A	Amortization Plant And Equipment	Amortization	N/A
9,412	Amort CTGS	2,134,453	2,134,453	N/A	N/A	Amortization - CTGS Reserve Variance	Generation	100 %
9415	Amortization - Lepreau Writedo	93,400	0	N/A	N/A	Amortization Other	Purchased Power	N/A
9420	Amortization - DSM Costs		0	N/A	N/A	Amortization Other	Purchased Power	N/A
9425	Amortization - Developed Softw	280,940	0	N/A	N/A	Amortization Other	Labour	N/A
9427	Amortization - ROW and Easemen	62,072	0	N/A	N/A	Amortization Other	Right of Way Amortization	N/A
9600	Income Tax	2,770,526	0	N/A	N/A	Income Taxes	Rate Base	N/A
9,602	Future Income Tax	5,255,346	0	N/A	N/A	Income Taxes	Rate Base	N/A
Total Net Earnings		17,738,776	0	N/A	N/A	Net Earnings	Rate Base	N/A
6241	Service Connections	-467,914	0	N/A	N/A	Other Revenue	Service Connections	N/A

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Revenue Requirement 2020								
6260	Late Payment Charges	-623,171	0	N/A	N/A	Other Revenue	Late Payments	N/A
6605	Misc Revenue	-491,584	0	N/A	N/A	Other Revenue	Primary & Secondary	N/A
6606	Accrued Revenue Adjustment	-1,457,840	0	N/A	N/A	Other Revenue	Rate Base	N/A
Pole Revenue		-10,914	0	N/A	N/A	Other Revenue	Primary & Secondary	N/A
7500	Transmission Access	10,744,185	0	N/A	N/A	OATT Revenue	Transmission	N/A
7502	Scheduling Service	287,552	0	N/A	N/A	OATT Revenue	Transmission	N/A
7503	Wind Regulation and Load Follo	34,640	0	N/A	N/A	OATT Revenue	Transmission	N/A
7504	Reactive Supply and Voltage Co	262,202	0	N/A	N/A	OATT Revenue	Transmission	N/A
7505	Energy Imbalance OATT	435,075	0	N/A	N/A	OATT Revenue	Transmission	N/A
7507	Residual Uplift	0	0	N/A	N/A	OATT Revenue	Transmission	N/A
7508	Non-Capital Support Charge	66,373	0	N/A	N/A	OATT Revenue	Transmission	N/A
6340	Transmission Access	(13,120,640)	0	N/A	N/A	OATT Revenue	Transmission	N/A
6342	Scheduling Service	-364,536	0	N/A	N/A	OATT Revenue	Transmission	N/A
6343	Regulation and Load Following	-34,639	0	N/A	N/A	OATT Revenue	Transmission	N/A
6344	Reactive Supply and Voltage Co	-318,618	0	N/A	N/A	OATT Revenue	Transmission	N/A
6345	Energy Imbalance OATT	-437,766	0	N/A	N/A	OATT Revenue	Transmission	N/A
6347	Residual Uplift	9,821	0	N/A	N/A	OATT Revenue	Transmission	N/A
6348	Non-Capital Support Charge	-289,108	0	N/A	N/A	OATT Revenue	Transmission	N/A

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Schedule 6.1 Plant In Service 2020													
Account	Name	Fixed Assets			Accumulated Amortization			WIP			Net		Annual
		Open	Close	Year	Open	Close	Year	Open	Close	Year	Fixed Assets	Amortization	
1101	Prod Power Plant Land	2,261,810	2,261,810	2,261,810	0	0	0	0	0	0	2,261,810	0	Production
1102	Prod Power Plant Build & Structure	310,364	5,992,700	3,151,532	-134,977	-871,923	(503,450)	304,082	0	152,041	3,502,941	101,479	Production
1103	Prod Pumphouse Elect Equip	0	0	0	225,849	225,849	225,849	0	0	0	(225,849)	0	Production
1104	Prod Pumphouse Mech Equip	0	0	0	-22,559	-22,559	(22,559)	0	0	0	22,559	0	Production
1105	Prod Boiler Plant Equip	0	0	0	4,066,984	3,937,973	4,002,479	0	0	0	(4,002,479)	0	Production
1107	Prod Turbine & Aux Equip	-28,440	0	(14,220)	4,187,763	4,101,847	4,144,805	0	0	0	(4,159,025)	-2,052	Production
1109	Gas Turbine & Aux Equip	37,109,600	37,600,204	37,354,902	8,977,457	9,305,073	9,141,265	338,409	0	169,205	28,044,433	986,169	Production
1113	Prod Elect Equip Plant & Yard	0	0	0	453,302	453,302	453,302	0	0	0	(453,302)	0	Production
1115	Prod Misc Power Plant Equip	0	0	0	313,443	313,443	313,443	0	0	0	(313,443)	0	Production
1135	Prod Shop Equip	0	0	0	607	607	607	0	0	0	(607)	0	Production
1139	Prod River Pumphouse Build	0	0	0	-7,327	-7,327	(7,327)	0	0	0	7,327	0	Production
1201	Prod Borden Power Plant Land	43,567	43,567	43,567	0	0	0	0	0	0	43,567	0	Production
1202	Prod Borden Build & Structures	821,494	856,959	839,227	219,263	266,680	242,972	0	0	0	596,255	47,416	Production
1209	Prod Borden Gas Turbine & Aux Equip	13,669,920	13,918,259	13,794,090	6,638,990	7,490,575	7,064,338	6,920	0	3,460	6,726,292	852,475	Production
1215	Prod Borden Misc Equip	320,116	328,012	324,064	209,447	228,404	218,926	0	0	0	105,139	18,958	Production
1301	ECC Land	20,470	20,470	20,470	0	0	0	0	0	0	20,470	0	Administrative & General
1315	Prod ECC Misc Power Plant Equip	201,817	201,817	201,817	142,914	148,121	145,518	0	0	0	56,300	5,207	Production
1355	ECC UG Cables	0	0	0	0	0	0	0	0	0	0	0	Production
1379	ECC Build	1,315,401	1,397,982	1,356,692	155,563	199,249	177,406	3,361	0	1,681	1,177,605	43,685	Administrative & General
1740	Dist Substation Land	4,506	4,506	4,506	0	0	0	0	0	0	4,506	0	Substations
1741	Dist Substation Equip Build & Structure	4,656,554	4,992,092	4,824,323	520,788	590,918	555,853	0	29	15	4,268,456	145,694	Substations
1744	Dist Land	5,467	5,467	5,467	0	0	0	0	0	0	5,467	0	Substations
1748	Dist OH Conductors	123,519,202	131,600,441	127,559,822	30,918,348	28,212,959	29,565,654	3,710	5,649	4,680	97,989,489	4,490,008	Lines and Line Transformers
1749	Dist Poles & Fixtures	89,918,960	96,177,321	93,048,141	24,783,782	23,692,994	24,238,388	0	79,912	39,956	68,769,797	3,571,514	Lines and Line Transformers
1750	Dist Line Control Devices	10,390,479	10,421,741	10,406,110	3,586,796	3,943,050	3,764,923	0	0	0	6,641,187	366,295	Lines and Line Transformers
1751	Dist Transformers	86,872,434	98,619,381	92,745,908	28,631,447	31,574,914	30,103,181	-15	-15	(15)	62,642,742	3,542,894	Lines and Line Transformers
1752	Dist Transformer Installations	16,386,622	17,526,383	16,956,503	3,530,257	4,248,041	3,889,149	0	0	0	13,067,534	846,129	Lines and Line Transformers
1753	Dist Service Lines	84,609,098	90,256,037	87,432,568	42,493,502	45,430,807	43,964,155	0	0	0	43,468,413	3,103,856	Lines and Line Transformers
1754	Dist Street & Yard Lights	9,629,331	10,309,297	9,969,314	1,739,255	1,731,069	1,735,162	0	0	0	8,234,152	517,407	Street & Private Area Lights
1755	Dist UG Conductors	4,330,951	4,573,150	4,452,051	1,749,132	1,848,858	1,798,995	0	0	0	2,653,056	99,726	Lines and Line Transformers
1756	Dist UG Service Lines	2,144,074	2,172,205	2,158,140	1,282,925	1,325,225	1,304,075	0	0	0	854,065	42,300	Lines and Line Transformers
1757	Dist UG System Street Lights	653,789	653,789	653,789	705,246	716,492	710,869	0	0	0	(57,080)	11,245	Street & Private Area Lights
1758	Dist Meters	16,221,658	16,511,150	16,366,404	6,269,278	7,275,006	6,772,142	0	0	0	9,594,262	1,080,183	Meters
1759	Dist Meter Installations	1,771,718	2,050,983	1,911,351	-861,611	-754,073	(807,842)	0	0	0	2,719,193	143,351	Meters
1760	Dist Communications System	15,158,556	15,608,246	15,383,401	8,781,589	9,475,380	9,128,485	0	0	0	6,254,917	693,791	SCADA and Communications
1761	Dist Eng Test & Survey Equip	10,900	10,707	10,804	-339,599	-339,097	(339,348)	0	0	0	350,152	739	Administrative & General
1762	Dist Tools & Stores Equip	1,547,472	1,769,508	1,658,490	681,152	767,170	724,161	0	0	0	934,329	113,441	Administrative & General
1763	Supervisory Scada System	1,969,367	1,969,367	1,969,367	1,757,920	1,838,664	1,798,292	0	0	0	171,075	80,744	SCADA and Communications
1777	Dist General Property Land	329,731	329,731	329,731	0	0	0	0	0	0	329,731	0	Administrative & General
1778	Dist General Prop Build Office	5,705,460	6,333,560	6,019,510	2,673,282	2,829,538	2,751,410	0	107,095	53,548	3,214,553	158,098	Administrative & General
1779	Dist General Property Build District	7,874,759	8,185,504	8,030,132	1,808,157	1,988,678	1,898,418	0	0	0	6,131,714	264,191	Administrative & General
1780	Office Equip	251,267	595,913	423,590	50,892	111,827	81,360	0	2,853	1,427	340,804	65,984	Administrative & General
1781	Transportation Equip	16,441,087	17,666,575	17,053,831	7,510,710	8,495,841	8,003,276	0	0	0	9,050,556	1,175,009	Administrative & General
1784	Computer Hardware	3,029,505	3,503,008	3,266,257	983,582	1,455,843	1,219,713	594,757	61,774	328,266	1,718,279	821,784	Administrative & General
1785	Computer Software	7,042,279	9,754,076	8,398,178	1,623,181	2,063,361	1,843,271	95,486	1,388,760	742,123	5,812,784	805,047	Administrative & General
1786	Marketing & Transition	0	0	0	0	0	0	0	0	0	0	0	Administrative & General
1840	Trans Substation Land	565,767	565,767	565,767	0	0	0	26,675	0	13,338	552,430	0	Substations
1841	Trans Substation Equip, Build & Structure	79,868,556	90,919,995	85,394,276	22,198,941	23,366,911	22,782,926	5,098,303	8,059,728	6,579,016	56,032,334	1,529,675	Substations
1842	R&T	73,263	73,263	73,263	21,083	22,460	21,772	73,263	0	0	36,632	14,860	Lines and Line Transformers
1844	Trans Land	432,597	432,597	432,597	0	0	0	0	0	0	432,597	0	Substations
1846	Road & Trails	0	0	0	0	0	0	-73,263	0	(36,632)	36,632	0	Lines and Line Transformers
1847	Trans Towers	878,834	878,834	878,834	804,953	822,705	813,829	0	0	0	65,005	17,752	Lines and Line Transformers
1848	Trans OH Conductors	56,539,317	57,559,514	57,049,416	18,796,366	18,374,166	18,585,266	0	7,204	3,602	38,460,548	1,796,943	Lines and Line Transformers
1849	Trans Poles & Fixtures	26,618,980	27,097,002	26,857,991	8,575,976	9,365,508	8,970,742	0	26,500	13,250	17,873,999	1,044,260	Lines and Line Transformers
1850	Trans Line Control Devices	2,721,233	2,827,225	2,774,229	944,451	1,027,723	986,087	0	0	0	1,788,142	87,388	Lines and Line Transformers
1855	Trans UG Cables	0	0	0	0	0	0	0	0	0	0	0	Lines and Line Transformers
1877	Trans General Property Land	165,586	165,586	165,586	0	0	0	0	0	0	165,586	0	Lines and Line Transformers
Subtotal PPE		734,385,478	794,741,701	764,563,590	247,647,610	257,276,252	252,461,931	6,471,688	9,739,489	8,105,589	503,996,070	28,670,162	
3200	Material & Supply Line Hardware	5,383,637	8,968,492	7,176,065	0	0	0	0	0	0	7,176,065	0	Lines and Line Transformers
3205	PST Material & Supply Line Hardware	0	0	0	0	0	0	0	0	0	0	0	Lines and Line Transformers
3210	COGP Line Hardware	0	0	0	0	0	0	0	0	0	0	0	Lines and Line Transformers
3212	COGP LH Price Variance	0	0	0	0	0	0	0	0	0	0	0	Lines and Line Transformers
3215	COGP Other	0	0	0	0	0	0	0	0	0	0	0	Lines and Line Transformers
3217	COGP Other Price Variance	0	0	0	0	0	0	0	0	0	0	0	Lines and Line Transformers
3220	Material Quantity Variance	0	0	0	0	0	0	0	0	0	0	0	Lines and Line Transformers
3305	HRLY Clearing	0	0	0	0	0	0	0	0	0	0	0	Lines and Line Transformers
Subtotal Inventory		5,383,637	8,968,492	7,176,065	0	0	0	0	0	0	7,176,065	0	
WIP Adjustment		0	0	0	0	0	0	0	0	0	(0)	0	Lines and Line Transformers
Total Fixed Assets		739,769,115	803,710,193	771,739,654	247,647,610	257,276,252	252,461,931	6,471,688	9,739,489	8,105,589	511,172,135	28,670,162	

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 6.2							
Contributions & Intangible Assets (2020)							
Contributions		Gross					
Account	Name	Open	Close	Change	id Year		
4500	Contributions - New Services	27,633,145	30,593,274	2,960,129	29,113,210		
4503	Contributions - Extensions	573,341	573,341	0	573,341		
4510	Refundable Contributions	383,238	359,680	(23,558)	371,459		
4505	Contributions - Other	16,408,452	16,409,526	1,074	16,408,989		
4,500	EV	350,530	350,530	0	350,530		
Total Gross		45,348,706	48,286,351	2,937,645	46,817,529		
		Accumulated Amortization					
		Open	Close	Change	id Year	Basis for Functionalization	
4501	Amortization Contributions	14,670,324	15,031,308	360,984	14,850,816	Contributions Related Distribution Plant	
4501	Amortization Contributions	5,831,178	6,408,775	577,597	6,119,977	Transmission	
	EV	19,118	43,270	24,152	31,194	Distribution Facilities	
Total Accumulated Amortization		20,520,620	21,483,353	962,733	21,001,987		
	Retirements not appearing on I/S			706,075		Contributions Related Distribution Plant	
		Total Net					
		Open	Close	Change	id Year	Basis for Functionalization	
	Distribution	13,919,400	16,494,987	2,575,587	15,207,194	Contributions Related Distribution Plant	
	Transmission	10,577,274	10,000,751	(576,523)	10,289,013	Transmission	
	EV	331,412	307,260	(24,152)	319,336	Distribution Facilities	
	Total Net	24,828,086	26,802,998	1,974,912	25,815,542		
Intangible		Gross					
Account	Name	Open	Close	Change	id Year	Presentation Header	Basis for Functionalization
3580	ROW Distribution	282,000	282,000	0	282,000	Right of Ways	Distribution Facilities
3580	ROW Transmission	4,519,693	4,566,642	46,949	4,543,168	Right of Ways	Transmission
3585	CIS and EPS	2,683,013	2,693,829	10,816	2,688,421	Software	Labour
Total Gross		7,484,706	7,542,471	57,765	7,513,589		
		Accumulated Amortization					
Account	Name	Open	Close	Change	id Year	Presentation Header	Basis for Functionalization
3582	ROW Distribution	82,034	85,954	3,920	83,994	Right of Ways	Distribution Facilities
3582	ROW Transmission	1,712,930	1,771,083	58,153	1,742,007	Right of Ways	Transmission
3586	CIS and EPS	1,627,154	1,706,686	79,532	1,666,920		
Total Accumulated Amortization		3,422,118	3,563,723	141,605	3,492,921		
		Total Net					
Account	Name	Open	Close	Change	id Year	Presentation Header	Basis for Functionalization
3580	ROW Distribution	199,966	196,046	(3,920)	198,006	Right of Ways	Distribution Facilities
3580	ROW Transmission	2,806,763	2,795,559	(11,204)	2,801,161	Right of Ways	Transmission
3585	CIS and EPS	1,055,859	987,143	(68,716)	1,021,501	Software	Labour
Total Net		4,062,588	3,978,748	(83,840)	4,020,668		

2023 "Status Quo Methods" Cost Allocation Model for MECL

Schedule 6.3	
Standard Lists	
Rate Classes	Allocators
Residential	1CP - Input
Residential (S)	1CP - Input Firm
Farm	1CP - Transmission
General Service 1	1CP - Distribution Primary
General Service 1 (S)	NCP - Distribution Primary
Small Industrial	NCP - Distribution Secondary
Large Industrial	Energy - Input
Lights	Sites
Unmetered	Sites - Distribution Primary
	Sites - Distribution Secondary
Functions	Sites - Mass Market
Generation	Service Lines
Purchased Power	Meter Assets
Transmission	Meter Reading
Substations	Billing
Primary Lines	Remittance & Collection
Transformers	Service Connection Revenue
Secondary Lines	Penalty Revenue
Service Lines	Lighting Direct Assign
Meter Assets	MECL Generation
Meter Reading	MECL Purchases
Billing	Primary System
Remittance & Collection	Distribution Transformers
Uncollectibles & Damage Claims	Secondary System
Service Connections	
Late Payments	
Lighting	