

July 21, 2021

Island Regulatory and Appeals Commission  
PO Box 577  
Charlottetown PE C1A 7L1



Dear Commissioners:

### **2020 Cost Allocation Study**

In the Application to approve Stage 1 Rate Design Changes ("Stage 1 Rate Design Application") filed with the Island Regulatory and Appeals Commission (the "Commission") on May 14, 2021, Maritime Electric Company, Limited ("Maritime Electric" or "the Company") indicated that it would provide the Commission with an updated cost allocation study based on financial results ending on December 31, 2020. Please find attached a copy of Maritime Electric's 2020 Cost Allocation Study, for which the Company retained the services of Chymko Consulting Limited.

The results of the 2020 Cost Allocation Study will also form the basis for the pending Open Access Transmission Tariff Application.

The 2020 Cost Allocation Study followed the same three-step methodology as previous cost allocation studies with respect to functionalizing revenue requirement, classification, and allocation of expenses to the different rate classes. The functionalized revenue requirement was \$203.3 million, up from \$182.6 million in the 2017 Cost Allocation Study, and is summarized in Table 1.

<b>Table 1</b>		
<b>Functionalized Revenue Requirement (\$ million)</b>		
	<b>2020</b>	<b>2017</b>
Power Supply Costs	\$136.7	\$126.1
Transmission Costs	16.0	12.3
Distribution Costs	38.4	33.2
Services and Metering Costs	10.3	9.1
Customer Care Costs	0.9	1.1
Lighting Costs	1.0	0.8
<b>Total Functionalized Revenue Requirement</b>	<b>\$203.3</b>	<b>\$182.6</b>

The above functionalized revenue requirement was then classified as demand, energy or site related based on cost drivers that are measured in terms of how customers use the system. Table 2 is a comparison of the ratio of demand-, energy- and site-related revenue requirement in the 2020 and 2017 Cost Allocation Studies. There has been a shift from energy-related costs to demand-related costs since 2017. The ratio of energy-related revenue requirement has decreased primarily due to lower on-Island generation. The ratio for demand-related revenue requirement has increased due to increased transmission-related amortization associated with investment in transmission infrastructure since 2017.

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<b>Table 2</b>				
<b>Classified Revenue Requirement</b>				
	<b>Demand</b>	<b>Energy</b>	<b>Site</b>	<b>Total</b>
2020 Revenue Requirement	35%	51%	14%	100%
2017 Revenue Requirement	32%	55%	14%	100%

The revenue-to-cost ("RTC") ratios compare the revenue collected with the allocated cost of providing service for each rate class. Table 3 is a comparison of the RTC ratios for each rate classification from the 2020 and 2017 Cost Allocation Studies as well as a comparison to the RTC ratios previously provided in Table 4 of the Stage 1 Rate Design Application.

<b>Table 3</b>			
<b>Comparison of RTC Ratios</b>			
<b>Rate Classification</b>	<b>2020</b>	<b>Table 4 – Stage 1 Rate Design Application</b>	<b>2017</b>
Residential	93%	93%	91%
Residential (Seasonal)	94%	96%	96%
Farm	92%	83%	82%
General Service	118%	119%	121%
General Service (Seasonal)	103%	110%	113%
Small Industrial	109%	102%	102%
Large Industrial	96%	94%	94%
Lights	79%	91%	91%
Unmetered	106%	104%	104%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Overall, the 2020 RTC ratios are consistent with the Stage 1 Rate Design Application and the 2017 RTC ratios, thereby supporting the rate design changes proposed in the Stage 1 Rate Design Application.

Stage 1 proposed:

- Phasing out the Residential declining second block energy charge by increasing it to be the same as the first block energy charge over four years;
- A rate increase for the Large Industrial class to bring its RTC ratio into the target range of 95:105 per cent over one year;
- A rate increase for the Street Lighting classes to bring their RTC ratios into the target range of 95:105 per cent over two years; and
- The additional revenue collected from the Residential, Large Industrial, and Street Lighting classes be offset by a corresponding decrease in revenue and rates for the General Service class.

For the Large Industrial class, the Stage 1 Rate Design Application proposed a 4.4 per cent increase in revenue to bring its RTC ratio within the target range and the 2020 Cost Allocation Study confirms that this is still appropriate<sup>1</sup>.

The RTC ratio for the Lights classification has decreased to 79 per cent, from 91 per cent in the 2017 Cost Allocation Study. The decrease is attributable to a reduction in both sales and demand resulting from the conversion to LED streetlights from high pressure sodium streetlights. What would otherwise result in lower costs allocated to this rate class is more than offset by an increased allocation of capital-related costs associated with the accelerated amortization due to the conversion to LED streetlights and increased cost of retiring lighting units, resulting in a lower RTC ratio for lighting. In the Stage 1 Rate Design Application, the Company proposed increasing street lighting revenue by 7.4 per cent. The 2020 Cost Allocation Study suggests that an additional increase will be required to bring the RTC ratio for this class within the target range, which the Company will address in Stage 2.

Finally, in the Stage 1 Rate Design Application the Company proposed that the additional revenue from proposed rate changes for Residential, Large Industrial and Street Lighting classes be offset by reducing the General Service class rates such that the overall impact is revenue neutral to the Company. This recommendation is supported by the fact that the 2020 Cost Allocation Study resulted in only a minor change to the General Service RTC ratio.

The 2020 Cost Allocation Study indicates that the RTC ratio of two additional rate classes, Small Industrial and Unmetered, are now outside the target range.

The Small Industrial class experienced an increase in its RTC ratio mainly due to a lower allocation of demand-related costs compared to 2017. While the RTC ratio for this class is now higher than the 95:105 target range, it is still within a medium-term range of 90:110 specified by the Commission in Order UE19-08. The Company recommends revisiting the RTC ratio of the Small Industrial class in a future Stage 2 rate design proposal for the following reasons:

- In order to bring the 2020 RTC ratio of 109 per cent within the target range some of the additional revenue from the proposed rate changes for Residential, Large Industrial and Street Lighting classes would need to be allocated to the Small Industrial class versus the General Service class. The General Service RTC ratio has been outside of the target range for a long time and the Company recommends that its RTC ratio be corrected before that of the Small Industrial class.
- The Stage 1 Rate Design Application proposed that farm customers be given the option to move to the Small Industrial class if it is cost beneficial for the customer to do so and, in Section 8.5 of that application, evidence suggested that, if approved, larger farms will elect to move to the Small Industrial class after Step 2 of the elimination of the Residential declining second block energy charge. Such a reclassification of a number of large farm customers may impact the RTC ratios. Therefore, proposing a decrease to the Small Industrial rate based on the 2020 Cost Allocation Study would be premature and could result in an overcorrection.

The Unmetered RTC ratio of 106 per cent is just slightly outside the target range and due to its small size even a small change to revenue and/or allocated cost can result in a larger impact on the RTC ratio compared to other larger classes<sup>2</sup> and, therefore, the Company's current proposal for no changes to the Unmetered class in the Stage 1 Rate Design Application continues to be appropriate.

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<sup>1</sup> A 4.4 per cent increase to the Large Industrial class would increase the 2020 revenue from \$13,938,000 to \$14,551,000 compared to 2020 allocation of cost of \$14,530,000, resulting in an RTC ratio of 100.

<sup>2</sup> A change of \$3,000 in unmetered revenue or allocated cost would bring the class within the 95:105 range and such a change is considered immaterial.

Overall, the results of the 2020 Cost Allocation Study support the rate changes proposed in the Stage 1 Rate Design Application.

If you have any questions, please do not hesitate to contact me at 902-629-3701.

Yours truly,

MARITIME ELECTRIC

A handwritten signature in blue ink, appearing to read "M. Francis", is positioned below the company name.

Michelle Francis  
Vice President,  
Finance & Chief Financial Officer

MF39  
Enclosure



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July 21, 2021

Gloria Crockett  
Maritime Electric Company, Ltd.  
180 Kent Street  
Charlottetown, PE C1A 7N2

Dear Ms. Crockett

SUBJECT: 2020 Cost Allocation Study

Please find attached the findings of Chymko Consulting Ltd.'s Electric Utility cost allocation study technical update to assist Maritime Electric with its upcoming rate proposal to the Island Regulatory and Appeals Commission.

We appreciate the time and effort of Maritime Electric staff to provide us with the necessary data and information to conduct this study. Should you have any questions or comments on this report, please contact me at (403) 781-7691.

Yours truly,

A handwritten signature in blue ink, appearing to read 'M. Turner', is written over a circular blue ink stamp. The stamp is partially obscured by the signature.

Michael Turner  
President

cc: John Cunniffe

Attachment



## 2020 Cost Allocation Study

Maritime Electric

July 21, 2021

[www.chymko.com](http://www.chymko.com)

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# EXECUTIVE SUMMARY

Maritime Electric Company Limited (MECL) retained Chymko Consulting Ltd. to update the comprehensive 2017 Cost Allocation Study in support of a future rate proposal to the Island Regulatory and Appeals Commission (IRAC). The following report provides the results of this study, which is based on MECL's 2020 Financial Results for twelve months ending on December 31, 2020.

A cost allocation study first functionalizes revenue requirement (in this case, the Statement of Earnings), essentially seeking to attribute the full cost of service to a specific purpose, such as power supply, transmission, distribution network, services and metering, customer care, and lighting. Next, the cost allocation study classifies each function as demand, energy, or site-related depending upon how the cost of that function might vary with how end-use customers use the system. Finally, the cost allocation study will allocate the functionalized and classified expenses to rate classes.

Table A below summarizes MECL's allocated revenue requirement.

<b>Table A</b>				
<b>Allocated 2020 Net Revenue Requirement from Rates</b>				
	Revenue Collected	Allocated Cost	Revenue-to-Cost Ratio (2020)	Revenue-to-Cost Ratio (2017)
Residential	50.7%	54.7%	93%	91%
Residential (S)	2.3%	2.4%	94%	96%
Farm	2.8%	3.1%	92%	82%
General Service	29.0%	24.5%	118%	121%
General Service (S)	0.7%	0.7%	103%	113%
Small Industrial	6.3%	5.8%	109%	102%
Large Industrial	6.9%	7.1%	96%	94%
Lights	1.1%	1.4%	79%	91%
Unmetered	0.2%	0.2%	106%	104%
Total	100.0%	100.0%	100%	100%

Allocated cost is one bookend for a 2021 rate proposal, representing the cost to provide electric utility service for each rate class. If cost causation were the only consideration, for instance, Table A indicates that 2021 rates should seek to recover 54.7 per cent of 2021 revenue requirement from the Residential rate class, 2.4 per cent from the Seasonal Residential rate class, and so on.

Another consideration is how much the rate for each class of customer would have to change to recover allocated cost. By the current revenue-to-cost ratios shown in Table A above, some rates would need to change significantly. Subject to full consideration of all rate design principles and further analysis of any such change, it may well be that rate rebalancing would need to be implemented gradually over the course of multiple years.

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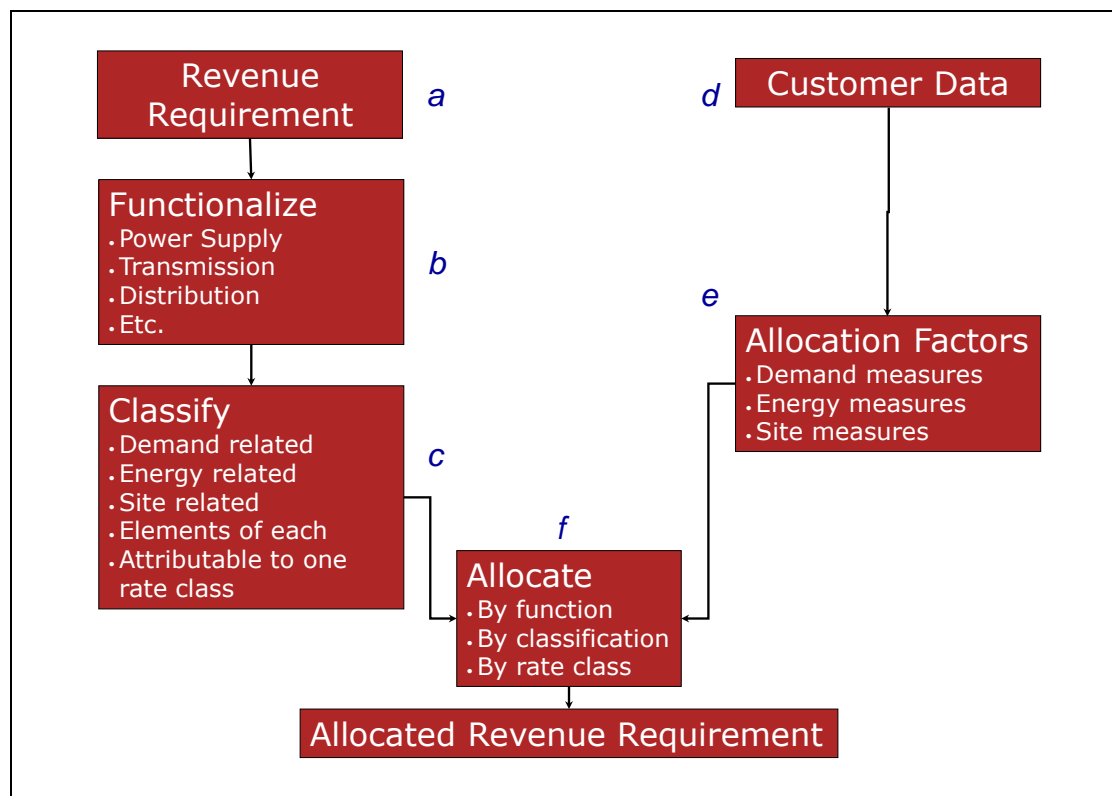
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# 1 INTRODUCTION

1. Maritime Electric Company Limited (MECL) retained Chymko Consulting Ltd. (CCL) to complete a technical update to the cost allocation study conducted in support of MECL's 2021 rate proposal to the Island Regulatory and Appeals Commission (IRAC or the Commission). Based on the assumptions discussed in this report, CCL's cost allocation study takes as a starting point MECL's Statement of Earnings for twelve months, ending on December 31, 2020. Contained in MECL's December 2020 monthly financial report submitted to IRAC, the Statement of Earnings represents the total cost of providing electric utility service at a rate of return determined by IRAC in Order UE19-08 and in Order UE20-06.
2. A cost allocation study typically begins with determining "revenue requirement," which represents the forecast cost of providing electric utility service based on a regulator-approved rate of return. MECL's 2020 Statement of Earnings is similarly based on a rate of return deemed to be in the public interest insofar as it is compliant with Order UE19-08. Therefore, the principal difference between the Statement of Earnings and revenue requirement is that the Statement of Earnings is calculated after-the-fact and revenue requirement is typically forward-looking. MECL has traditionally filed cost allocation studies based on actual expenses from the previous calendar year, and in using the 2020 Statement of Earnings this study is no different.
3. This study examines the detailed expenses underlying the Statement of Earnings and assigns, attributes, or allocates expenses to each of MECL's rate classes. The fully-allocated 2020 Statement of Earnings by rate class then becomes an important benchmark to inform MECL's anticipated 2021 rate proposal. If the Residential rate class is attributed fifty per cent of 2020 expenses, for instance, then this information can serve as a target or objective for designing 2021 Residential rates.
4. The first step of a cost allocation model is to group similar types of expenses that make up revenue requirement into elements of service, or functions. For each function, the user of the cost allocation model must consider:
  - Is the function incurred for the purpose of servicing all rate classes, a sub-set of rate classes, or a single rate class?
  - If the function is attributable to more than one rate class, how might the cost of that function vary depending upon how end-use customers use the distribution system? For example, does the cost vary with peak daily demand changes? Does it vary with the total amount of energy delivered? Does it vary with the number of distribution sites served?
  - How does each rate class contribute to the use of distribution infrastructure? For example, how does each rate class contribute to total peak demand and total energy delivered? How many sites are served in each rate class?

5. In order to answer the above questions, cost allocation studies follow a structured process, which can be explained with the aid of Figure 1 below. Taking revenue requirement (labelled as a) as a given, the first step is known as functionalization (labelled as b), which begins with attributing each line item in the study by its purpose or function.

**Figure 1: Process of a cost allocation study**



6. The next step in a cost allocation study is called classification (c). The purpose of classification is to determine how each function might vary based on how end-use customers use the system. Sometimes, a function exists solely for the purpose of serving a subset of rate classes, perhaps only a single rate class. However, as long as the function is attributable to more than one rate class, it is necessary to explore further as to whether the expense will vary with peak demand on the system, the amount of energy consumed, or the number of sites served by the system. Thus, each function is classified as demand-related, energy-related, site-related, or a combination of the three.
7. The final step of a cost allocation study is to allocate the functionalized and classified revenue requirement to rate classes. The choice of allocation factor is to a large degree influenced by the classification of each functionalized detail of revenue requirement. For example, demand-related costs are generally allocated by the same proportions as the peak demand of each rate class. Similarly, energy-related costs are allocated by the same proportions as energy sales and site-related costs are allocated by the relative size of each rate class.

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8. The development of allocation factors starts with the collection of MECL's system load data and billing statistics (d). From this foundation along with any associated load research data, it is possible to calculate allocation factors (e) based on each rate classes' peak demand, energy consumption, and the number of sites per rate class.
  9. As suggested by the overview above, the process of a cost allocation study is relatively uncomplicated given there is agreement upon how a cost is to be functionalized, classified, and allocated. Thus, generally accepted principles and methods have evolved out of a number of years of regulatory experience. Regulated distribution utilities must file cost allocation studies to demonstrate that their tariffs are just and reasonable. Generally accepted methods typically evolve out of the regulatory process, but even these continue to evolve with industry changes and provincial government policy. Furthermore, every utility is different, and every utility service area has its own unique characteristics and issues that may justify a different method. Therefore, it is important to justify the rationale for every cost functionalization, classification, and allocation decision, regardless of whether it is a commonly accepted standard or not.

## 2 FUNCTIONALIZATION

10. The starting point for cost allocation is the 2020 MECL Statement of Earnings. This is summarized in Table 1 below.

<b>Table 1<sup>1</sup></b>	
<b>MECL 2020 Statement of Earnings (Revenue Requirement, \$,000)</b>	
Twelve Months ending December 31, 2020	
Operating Expenses	
Energy Costs	129,520
ECAM Adjustment	(1,333)
Net Energy Costs	128,187
Distribution	5,188
Transmission	739
Transmission and Distribution - Other	2,364
Transmission – OATT	218
General	11,272
Total Operating Expenses	147,967
Amortization	
Amortization Other	909
Amortization Plant And Equipment	28,535
Total Amortization	29,445
Total Operating Income	177,412
Financing Expenses	
Long-Term Debt	12,442
Short-Term Debt	706
Interest Charged To Construction	(444)
Amortization of Financing Costs	14
Total Financing Expenses	12,718
Earnings before Income Taxes	20,701
Income Taxes	6,318
Net Earnings	14,382
Gross Revenue Requirement	210,831
OATT Revenue	(2,513)
Other Revenue <sup>2</sup>	(5,005)
Net Revenue Requirement	203,313

11. Net earnings identified is equivalent to the Company's actual return on equity for a prospective revenue requirement. MECL's 2020 earnings were less than the 9.35% maximum rate of return approved by the Commission in Order UE19-08, but this difference is not expected to have a material impact on the cost allocation results.
12. As in the 2017 Cost Allocation Study, the Statement of Earnings in Table 1 includes Pole Revenue in other revenue rather than in streetlight revenue.

<sup>1</sup> Table totals in this report may not reconcile due to rounding.

<sup>2</sup> Includes pole rental revenue.

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## 2.1 METHOD

13. Consistent with the 2017 Cost Allocation Study, CCL's current study fully attributes revenue requirement in Table 1 to one of sixteen functions discussed below. For purposes of summary, the sixteen functions are also discussed under six general categories: power supply, transmission, distribution network, services and metering, customer care, and lighting.

### *Power Supply*

- Generation: MECL's Borden and Charlottetown generating facilities, which are typically dispatched for backup purposes.
- Purchased Power: Energy supply purchases from NB Power and PEI Energy Corp, which are typically dispatched for base load and ancillary service requirements.

### *Transmission*

- High-voltage transmission facilities operating at a voltage of 69 kV or greater.

### *Distribution Network*

- Substations: Facilities used to regulate and step-down voltages from transmission facilities to distribution lines.
- Primary Lines: Bulk distribution lines used to deliver energy from substations to localized distribution transformers.
- Transformers: Facilities used to regulate and step-down voltages from primary distribution lines to a voltage more suitable for the end-use consumer.
- Secondary Lines: Local distribution lines operating at a consumer-level voltage that service multiple end-use customers.

### *Services and Metering*

- Service Lines: Local distribution lines operating at a consumer-level voltage that connect the distribution network to the meter of a single, end-use customer.
- Meter Assets: Metering infrastructure used to measure and record energy consumed by each end-use customer.
- Meter Reading: The process of collecting and processing end-use customer metering data, primarily for the purpose of billing.

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## *Customer Care*

- **Billing:** The process of preparing and delivering invoices to end-use customers for power supply and use of the MECL system.
- **Remittance & Collection:** The accounts receivable process of collecting and processing end-use customer bill payments.
- **Uncollectibles & Damage Claims:** Uncollectibles are associated with the cost of outstanding customer invoices (e.g. bad debts), whereas damage claims represent claims against MECL for damage to customers' property.
- **Service Connections:** Activities related to the connection or re-connection of customers, which may include off-cycle meter reads as well as modifications or additions to secondary lines, service lines, and meters. MECL recovers the cost of these activities under sections O-1 and O-2 of its tariff.
- **Late Payments:** Penalty revenues associated with consumer accounts in arrears, as recovered under section O-3 of the MECL tariff.

## *Lighting*

- Facilities dedicated to the use of providing electric service to street and area lighting, as defined under sections N-22, N-23, N-25, and N-26 of the MECL tariff.

14. CCL functionalizes revenue requirement as per a series of methods and assumptions summarized in Table 2 below, which are unchanged from the 2017 Cost Allocation Study. Overall, this table demonstrates that sixty-two per cent of revenue requirement is directly assigned to a function. An additional thirty-five per cent is functionalized according to the same proportions as the underlying facilities and assets, the majority of which are also directly assignable because of detailed asset records. A further three per cent is allocated by the same proportions by which labour cost is functionalized, which leaves just 0.1 per cent to be allocated by various methods involving professional judgement.

<b>Table 2</b> <b>Methods to Functionalize 2020 MECL Revenue Requirement</b>					
	Direct Assign	Assets & Facilities	Labour	Profes- sional Judgment	Total
Operating Expenses					
Energy Costs	99%	1%	0%	1%	100%
ECAM Adjustment	100%	0%	0%	0%	100%
Net Energy Costs	99%	1%	0%	1%	100%
Distribution	18%	76%	0%	6%	100%
Transmission	100%	0%	0%	0%	100%
Transmission and Distribution - Other	7%	93%	0%	0%	100%
Transmission – OATT	100%	0%	0%	0%	100%
General	6%	17%	54%	23%	100%
Total Operating Expenses	87%	6%	4%	3%	100%
Amortization					
Amortization Other	73%	7%	20%	0%	100%
Amortization Plant And Equipment	0%	100%	0%	0%	100%
Total Amortization	2%	97%	1%	0%	100%
Total Operating Income	73%	21%	4%	2%	100%
Financing Expenses					
Long-Term Debt	0%	100%	0%	0%	100%
Short-Term Debt	0%	100%	0%	0%	100%
Interest Charged To Construction	0%	100%	0%	0%	100%
Amortization of Financing Costs	0%	100%	0%	0%	100%
Total Financing Expenses	0%	100%	0%	0%	100%
Earnings before Income Taxes	0%	100%	0%	0%	100%
Income Taxes	0%	100%	0%	0%	100%
Net Earnings	0%	100%	0%	0%	100%
Gross Revenue Requirement	61%	34%	3%	2%	100%
OATT Revenue	100%	0%	0%	0%	100%
Other Revenue	23%	5%	0%	71%	100%
Net Revenue Requirement	62%	35%	3%	0%	100%

15. To the extent that the information exists, and it is practical to do so, the first priority in functionalization is to directly attribute as much as possible to a given function without the need to allocate. The detailed financial accounting records provided by MECL allows CCL to directly assign nearly two thirds of revenue requirement to one of the sixteen functions.
16. That which cannot be directly assigned is allocated. Amortization, debt financing, return, and income tax are the most important examples of a functional allocation. These expenses comprise more than one quarter of the MECL revenue requirement and are only indirectly associated with the sixteen functions. Amortization, debt financing, and return are all calculated based on MECL's infrastructure investment and therefore the underlying infrastructure becomes a determining factor as to how these expenses should be functionalized. Moreover, MECL pays income tax only if it earns a positive return and therefore, tax is also indirectly associated with utility infrastructure.
17. CCL allocates these expenses by the same proportions as the underlying capital infrastructure, which means that gross plant and depreciation must also be fully attributed

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to each of the sixteen functions. MECL's detailed plant records facilitate a relatively straightforward functionalization process as shown in Schedule 4.0 of Appendix A. More than half of gross plant in service is directly attributable to a single function and an additional thirty-nine per cent is attributable to a narrow subset of the sixteen functions.

18. The next-most important functionalization method as it affects total revenue requirement is general operating expenses non-specific to a function. For instance, because corporate overhead costs (corporate supervisory salaries and employment benefits) exist for the purpose of all other personnel, CCL allocated such expenses by the same proportions as all other labour expenses already attributed to the sixteen functions.
19. The final category of functionalization method used is broadly described as professional judgement in Table 2. This describes seven different methods that are applied on a case-by-case basis depending upon the nature of the expense. The two most important methods, as measured by total expense allocated, are used for the allocation of energy control centre expenses and the allocation of finance administration costs. In the case of the former, this and previous studies rely on the professional judgement of MECL staff to functionalize energy control centre: one-quarter to power supply, one-quarter to transmission, and the remaining amount to the distribution network, as shown in Schedule 5.0 of Appendix A. In the case of financial administration, approximately half of the annual expense is postage and stationery associated with billing and the other half is labour cost. For the half that is labour, expenses are functionalized according to the work responsibilities of the five personnel in that department.

## 2.2 RESULT

20. The outcome of the functionalization process is summarized in Table 3 below.



Table 3 Functionalized MECL Revenue Requirement (\$,000)							
	Power Supply	Trans'n	Distrib'n Network	Services and Metering	Customer Care	Lighting	Total
Operating Expenses							
Energy Costs	122,960	6,033	515	12	0	1	129,520
ECAM Adjustment	(1,333)	0	0	0	0	0	(1,333)
Net Energy Costs	121,627	6,033	515	12	0	1	128,187
Distribution	76	76	4,439	555	0	42	5,188
Transmission	0	739	0	0	0	0	739
T&D – Other	0	0	2,364	0	0	0	2,364
Transmission – OATT	0	218	0	0	0	0	218
General	1,385	1,707	4,817	1,362	1,929	72	11,272
Total Operating Expenses	123,088	8,772	12,134	1,929	1,929	115	147,967
Amortization							0
Other	702	92	102	13	0	1	909
Plant And Equipment	9,580	2,923	11,617	3,951	47	417	28,535
Total Amortization	10,282	3,014	11,719	3,964	47	418	29,445
Total Operating Income	133,370	11,786	23,854	5,893	1,976	533	177,412
Financing Expenses							0
Long-Term Debt	1,245	2,536	6,808	1,646	33	174	12,442
Short-Term Debt	71	144	386	93	2	10	706
Charged To Construction	(44)	(91)	(243)	(59)	(1)	(6)	(444)
Amortization of Financing	1	3	7	2	0	0	14
Total Financing Expenses	1,273	2,592	6,959	1,683	33	178	12,718
Earnings before Tax	2,072	4,219	11,326	2,739	54	290	20,701
Income Taxes	632	1,288	3,457	836	17	88	6,318
Net Earnings	1,440	2,932	7,869	1,903	38	201	14,382
Gross Revenue Requirement	136,715	18,598	42,139	10,314	2,064	1,001	210,831
OATT Revenue	0	(2,513)	0	0	0	0	(2,513)
Other Revenue	(27)	(56)	(3,721)	(36)	(1,160)	(4)	(5,005)
Net Revenue Requirement	136,687	16,029	38,418	10,278	904	997	203,313

21. The results in Table 3 are relatively consistent with previous studies, which is reasonable given that CCL has followed the same methods as the previous study. Compared to CCL's 2017 Cost Allocation Study for MECL, the largest shift in functionalized expense is related to power supply, which has dropped from sixty-nine per cent to sixty-seven per cent of the total functionalized cost (see Table 4 below).
22. Excluding power supply from the analysis, Table 4 also demonstrates that there is an increase in expenses functionalized as transmission. At the same time, costs that are functionalized as distribution-related increased at a lower rate than other functionalized costs, resulting in the distribution function's share of revenue requirement decreasing from fifty-nine per cent in 2017 to fifty-eight per cent in 2020 when power supply is excluded. When power supply is included, the share of distribution-related costs grew. This increase is primarily attributed to growth in maintenance lines.
23. Expenditures within revenue requirement will shift focus over time and since 2017, MECL's revenue requirement shifted slightly from on-island generation expenses (down two per cent

of total revenue requirement) toward more expenditures on transmission, substation, and primary lines expenses. If nothing else changes, MECL's biggest energy consumers, small and large industrials, benefit from this because generation is allocated in part based on energy sales whereas transmission, substation, and primary lines expenses are allocated based on peak demand. In other words, the evolving revenue requirement observed here has the effect of shifting more expenses to Residential and General Service and less toward Small and Large Industrial, assuming all else equal.

**Table 4**  
**Functionalized MECL Revenue Requirement**

	Power Supply	Trans'n	Distrib'n Network	Services and Metering	Customer Care	Lighting	Total
Per cent of total							
2020 Revenue Requirement	67%	8%	19%	5%	0%	0%	100%
2017 Revenue Requirement	69%	7%	18%	5%	1%	0%	100%
Excluding Power Supply							
2020 Revenue Requirement	N/A	24%	58%	15%	1%	1%	100%
2017 Revenue Requirement	N/A	22%	59%	16%	2%	1%	100%

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## 3 CLASSIFICATION

24. Functionalized revenue requirement is next classified based on the generally accepted cost drivers that can be measured in terms of how customers use the system. Costs associated with upstream functions are generally accepted to be a function of the peak demand placed on the system and are classified accordingly. At the other extreme, downstream functions, such as services and metering, are generally a function of the number of sites served.<sup>3</sup>

### 3.1 METHOD

#### *Power Supply*

25. In the context of a vertically integrated and regulated electric utility, power supply requirements are generally considered to be a function of both peak demand and total energy consumed. Power supply is a function of total energy consumed because all else equal, a utility with 50,000 GWh of annual sales would incur higher power supply costs than a utility with 1,000 GWh of annual sales. However, even among two utilities with the same annual sales, generation resource planning (and therefore, cost) will differ based on the peak hourly demand. While a consistently flat electrical load may be better served by larger generating facilities suited for full-on production, a variable and peaking load will require a different mix of generating resources. Options for meeting variable peak demand may include smaller scale facilities, technologies that are able to ramp-up production on relatively short notice, or a combination of the two.
26. In Order UE19-08, the Commission approved the Point Lepreau Cost Allocation Classification Study, which included three main changes. All three changes were introduced in the 2017 study and remain for this 2020 study.
- Twenty-five per cent of Point Lepreau's fixed costs are classified as demand-related, and seventy-five per cent of as energy-related.
  - All combustion turbine fuel costs are classified as energy-related given that most of the combustion turbine's fuel usage occurs to supply energy for the system.
  - A portion of wind purchase power is classified as demand-related, with the remainder energy-related. The demand portion, currently twenty-three per cent, mirrors the ratio of wind power nameplate capacity that is included as capacity for capacity planning purposes.

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<sup>3</sup> Note that CCL's report often uses the term "sites" as opposed to "customers" in the context of a cost allocation study. The purpose of this terminology is to be clear that a cost allocation study is concerned with attributing revenue requirement to distribution points of delivery or "sites." Some customers may actually be served by multiple sites.

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27. Consistent with previous studies, twenty-five percent of MECL's Energy Control Centre (ECC) is functionalized as power supply and this portion is classified as energy related. In the context of power supply, the purpose of the ECC is to manage and coordinate the delivery of energy. The remaining portion of ECC activities are related to long term resource planning, and so the remaining seventy-five percent of the ECC costs are functionalized to transmission and distribution, where classification is discussed as follows.

### *Transmission*

28. Transmission lines are part of a bulk delivery system that ultimately services all utility customers, including wholesale customers. Transmission infrastructure is generally unaffected by the addition of one more customer, unless the addition of that customer is expected to materially affect peak system demand. CCL therefore considers transmission lines to be demand-related and allocates these functions based on coincident peak demand.<sup>4</sup> Coincident peak demand is appropriate for this allocation because transmission facilities must be capable of providing service during the time of system peak. PEI's demand for electricity is at its highest during the winter, and therefore MECL's backbone delivery system must be designed to accommodate peak demand at this time.

### *Distribution Network*

29. Substations are part of a bulk delivery system that services virtually all MECL customers. Like transmission infrastructure, substations are generally unaffected by the addition of one more customer, unless the addition of that customer is expected to materially affect peak system demand. Thus, substations are classified as demand-related and allocated based on coincident peak demand.<sup>5</sup>
30. Functions such as primary lines, transformers, and secondary lines are also part of MECL's distribution network. These facilities must be designed to meet peak demand, the cost of these functions will increase as more customers are added to the system. Expanding the distribution system to service new customers will require MECL to extend distribution lines and install new transformers, and so there will be a base level cost regardless of the capacity that these facilities will be required to carry.
31. This cost allocation study continues with the same basic principles followed in previous MECL cost allocation studies. MECL considers that circumstances have not materially changed and the Company's objective for this study is to apply consistent methods to previous studies and facilitate a more meaningful comparison of results over time. Thus, lines are classified as fifty

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<sup>4</sup> For transmission lines, peak demand is measured at the transmission system level including losses, which as noted earlier are not evenly distributed between rate classes.

<sup>5</sup> The allocator for substations is also adjusted to recognize that some Large Industrial customers are serviced at a transmission voltage and do not use substation facilities.

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per cent demand-related and fifty per cent site-related<sup>6</sup> whereas transformers are classified as sixty per cent demand-related and forty per cent site-related.

### *Services, Metering, and Customer Care*

- 32. Functions such as service lines, metering, meter reading, billing, remittance & collection, and uncollectibles & damage claims are all classified as site-related. It is generally recognized that the cost of these functions will primarily vary with the number of customers served. Factors other than demand, energy or sites also play a role in cost causation, but these adjustments are made by the choice of allocation and are discussed further in Section 4.
- 33. Finally, functions associated with service connections and late payments are also classified as site-related. From a cost causation perspective, MECL tracks cost by rate class and so classification of these functions is mainly for presentation purposes. In Section 4, these functions are allocated to rate classes in the exact same proportion as actual revenue.

## 3.2 RESULT

- 34. MECL's classified revenue requirement is summarized in Table 5 below.

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<sup>6</sup> For the allocation of distribution network functions, allocators are adjusted to recognize that some distribution customers are serviced at a primary voltage and do not use a MECL transformer or secondary line.

<b>Table 5</b>				
<b>Classified 2020 MECL Revenue Requirement (\$,000)</b>				
	Demand	Energy	Site	Total
Operating Expenses				
Energy Costs	28,231	101,149	140	129,520
ECAM Adjustment	(223)	(1,110)	0	(1,333)
Net Energy Costs	28,008	100,039	140	128,187
Distribution	2,724	19	2,445	5,188
Transmission	739	0	0	739
T&D - Other	1,443	0	921	2,364
Transmission – OATT	218	0	0	218
General	5,513	435	5,325	11,272
Total Operating Expenses	38,644	100,493	8,830	147,967
Amortization				
Other	288	566	55	909
Plant And Equipment	16,759	2,424	9,353	28,535
Total Amortization	17,047	2,991	9,408	29,445
Total Operating Income	55,691	103,483	18,238	177,412
Financing Expenses				
Long-Term Debt	7,302	403	4,737	12,442
Short-Term Debt	415	23	269	706
Charged To Construction	(261)	(14)	(169)	(444)
Amortization of Financing	8	0	5	14
Total Financing Expenses	7,464	412	4,842	12,718
Earnings before Tax	12,149	671	7,881	20,701
Income Taxes	3,708	205	2,406	6,318
Net Earnings	8,441	466	5,476	14,382
Gross Revenue Requirement	75,304	104,566	30,961	210,831
OATT Revenue	(2,513)	0	0	(2,513)
Other Revenue	(1,946)	(9)	(3,049)	(5,005)
Net Revenue Requirement	70,844	104,557	27,912	203,313

35. CCL applied the same methods as previous studies and to the extent that results in Table 5 vary from previous studies, it is because different parts of revenue requirement change at varying rates.
36. There was no material change in the share of revenue requirement classified as site-related costs, so this discussion focusses on changes in demand-related and energy-related revenue requirement. The share of revenue requirement classified as demand-related increased by three per cent while the share of energy-related revenue requirement fell by four per cent. These changes were primarily caused by shifts in energy costs and amortization.
37. Diesel fuel costs for the combustion turbines, which are classified as energy-related, declined by about eighty per cent between 2017 and 2020. During the same period, annual amortization related to transmission infrastructure has grown relative to total revenue requirement. Given that transmission is classified as all demand-related, the result is that a significantly greater portion of amortization is classified as demand-related.

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38. Excluding power supply from the analysis, Table 6 also demonstrates the effect of shifts toward transmission, which is primarily classified as demand-related, as noted in Section 2.2 of this report.

<b>Table 6</b>				
<b>Classified MECL Revenue Requirement</b>				
	Demand	Energy	Site	Total
Per cent of total				
2020 Revenue Requirement	35%	51%	14%	100%
2017 Revenue Requirement	32%	55%	14%	100%
Excluding Power Supply				
2020 Revenue Requirement	58%	0%	42%	100%
2017 Revenue Requirement	55%	0%	45%	100%

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## 4 ALLOCATION

39. Once revenue requirement is classified between demand, energy, and site-related, the next step is to allocate revenue requirement to rate classes. This requires some consideration of how customers should be grouped into rate classes for purposes of allocation as well as choosing the appropriate allocator for each expense.

### 4.1 RATE CLASSES

40. The rate classes used in the current cost allocation study are consistent with previous cost allocation studies and remain influenced by a 1990s regulatory framework that obliged MECL to adopt the same rate schedules as New Brunswick Power. For the 2014 study, CCL modified its cost allocation model to separate farms from the Residential rate class. Until such time as the issue is resolved, the study continues to show farms as if it were a separate rate class.

### 4.2 ALLOCATORS

41. The final step of the cost allocation study is to allocate the utility's classified revenue requirement to rate classes. The choice of allocation factor is to a large degree influenced by classification. For example, demand-related costs are generally allocated by the same proportions as the peak demand of each rate class. Similarly, energy-related costs are allocated by the same proportions as energy sales and site-related costs are allocated by the relative number of sites within each rate class. Below are some common measures of customer usage that are often used as the basis for allocation to rate classes.
42. New from 2017 is to incorporate the findings of load research from 2020. Residential, Farm, and General Service customers are all typically cumulative-metered. Before 2020, expectations about behaviour was based on load research undertaken in the early 1990s. This new load research was able to replace or at least improve upon certain assumptions made by previous studies. Cost allocation studies are driven by relative changes, so all percentage figures quoted are in reference to the change in total share. For instance, a two-percentage point change to peak demand does not necessarily mean that peak demand increased two percentage points. This could also mean that other rate classes shrunk by a total of two percentage points – or simply grew at a slower rate.

#### *Coincident Peak Demand (CP)*

43. Coincident peak represents each rate class's contribution to the utility's peak demand day. This is typically measured over the period of one year, but other variants include the sum of peak summer and peak winter demands as well as the sum of daily peak demand for twelve consecutive months. This type of allocator is often paired with demand-related costs associated with high-voltage transmission. The MECL system peak occurs during the winter due to the combination of lighting and heating demand.



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44. While the coincident peak demand allocator recognizes customers are collectively peaking, it also recognizes that individual customers use energy at different times of the day. For example, a transmission line servicing one 1 MW customer is likely to require higher capacity than a line that services one thousand 1 kW customers who collectively add up to 1 MW. Given that individual customers do not necessarily peak at the same time, this diversity can be factored into transmission system design. The calculation of coincident peak demand also reflects this diversity, making it an appropriate allocator for transmission facilities.
  45. Firm load is used to allocate purchased power costs to account for the fact that interruptible load reduces the amount of generating capacity that needs to be purchased.
  46. Under normal conditions, the MECL system peak reliably occurs during December, when demands for lighting and heating load are at their highest. Contrary to expectations, the 2020 system peak of 257.2 MW occurred on January 17 during a winter storm. However, January 17 was a storm day in PEI, with schools and many businesses closed. This resulted in the Residential load being higher than it otherwise would have been, and General Service and Small Industrial loads being lower than they would otherwise have been. So that the 2020 Cost Allocation Study could be based on more representative loads for the system peak, MECL and CCL agreed to use the second highest peak load for 2020 (255.4 MW on December 16) as the coincident peak for this study.
  47. Notably, updated load data indicate that Residential customers' share of the coincident peak rose by about four percentage points, while shares of coincident peak for Farm, General Service, and Small Industrial each fell. The utility has noted increased use of electric heat among the Residential class, which may explain part of this increase, though the 2020 results may also be influenced by pandemic-related lockdowns. Specific to the farm group, previous studies assumed a residential-like behaviour in the absence of any other information. With load research, the farm share of coincident peak fell by 2.5 percentage points.

### *Non-Coincident Peak Demand (NCP)*

48. Non-coincident peak demand (NCP) represents the peak demand for each rate class without regard for when the peak occurs for other rate classes. Therefore, the sum of all rate class NCPs is (by definition) equal to or greater than the system peak. This type of allocator is typically paired with demand-related costs associated with more localized distribution facilities. NCP is widely recognized as an appropriate allocator for components of the distribution system that must be designed and built to handle local peak demand situations that do not necessarily correspond to the overall system peak.
49. Distribution network functions classified as demand-related are allocated based on non-coincident peak demand. As facilities become more localized, they are more likely to serve one rate class and the needs of specific local customers play a more important role in network design. Individual customers served by a distribution feeder are still diverse, but less so than in a bulk transmission system that services a greater number and a broader mix of customers. Thus, local distribution customers are more likely to peak at the same time compared to a random collection of residential, commercial, and industrial customers. Given that local

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distribution facilities are more likely to serve one rate class, an allocation based on non-coincident rate class peak demand is appropriate. The calculation of non-coincident peak demand reflects diversity within a rate class, but not between rate classes.

50. Based the load research, the farm share of non-coincident peak fell by only 1.5 percentage points compared to 2017. Large industrial customers are (and were in 2017) interval metered; their share of non-coincident peak increased slightly in 2020.

### *Energy Use*

51. An energy allocator is calculated from rate class kWh sales, grossed-up for losses. This allocator is used for power supply classified as energy-related, but is not otherwise used for the other wires-related functions.
52. As per the updated load data, Residential energy sales (relative to total sales) rose by five percentage points from the 2017 level. The utility has noted increased use of electric heat, which may explain part of this increase, though the 2020 results may also be influenced by pandemic-related lockdowns.

### *Number of Sites*

53. The number of sites within each rate class is used to allocate site-related costs. Depending upon the function to be allocated, adjustments are required. For instance, the allocation of the secondary lines function should exclude distribution sites that are just served at the primary voltage. Another adjustment is necessary for lighting fixtures and other unmetered points of delivery, which are high in number but the addition of one more fixture should not cause distribution cost to increase as much as the addition of one more Residential customer, for example.<sup>7</sup>
54. Furthermore, site counts are sometimes weighted if the per-site cost is known to differ between rate classes and neither a demand nor an energy-based allocation is a reasonable alternative. This situation often occurs when a number of factors either directly or indirectly affect the per-site cost and the net impact is material. This is a generally accepted cost allocation practice and in its cost allocation model, CCL weights the site-based allocations of functions such as service lines, meter assets, meter reading, billing, and remittance & collection.
55. While the functions for service connection and late payment revenue are classified as site-related, this is mainly for completeness. This revenue is directly assigned to rate classes according the same proportions as it was collected.

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<sup>7</sup> In this study, CCL discounted the number of lighting fixtures and unmetered points of delivery by a factor of 0.40. CCL selected 0.40 such that the allocated secondary distribution voltage cost per fixture is approximately one fifth of a Residential customer.

56. The share of sites considered Residential rose by two percentage points, while all others fell in relatively equal shares.

### *Summary of Allocators*

<b>Table 7</b> <b>Summary of 2020 Peak Demand Allocators</b>					
	Coincident Peak <sup>8</sup> (kW)	Coincident Peak - Firm (kW)	Non-Coincident Peak <sup>9 10</sup> (kW)	Energy Including Losses <sup>8</sup> (MWh)	Sites
Residential	153,982	153,982	151,306	604,483	61,785
Residential (S)	1,835	1,835	6,801	20,423	7,709
Farm	8,780	8,780	11,544	47,023	523
General Service	61,822	61,296	68,196	363,482	7,487
General Service (S)	2	2	2,090	6,978	1,690
Small Industrial	13,236	13,236	19,790	91,606	288
Large Industrial	14,205	4,237	8,870	151,758	6
Lights	1,179	1,179	1,198	4,494	4,727
Unmetered	371	371	364	2,501	281
<b>Total</b>	<b>255,412</b>	<b>244,918</b>	<b>270,160</b>	<b>1,292,749</b>	<b>84,495</b>

## 4.3 RESULT

57. MECL's allocated revenue requirement is shown in detail in Appendix A while a simplified version is shown in Table 8 below.

<sup>8</sup> Calculated at input voltage.

<sup>9</sup> Calculated at primary voltage.

<sup>10</sup> Excludes transmission only customers and transmission losses. Note that for the Residential rate class, the non-coincident peak is lower than the coincident peak because non-coincident peak is used for allocating distribution expenses, and therefore excludes losses on the high-voltage system (i.e., transmission losses).

<b>Table 8</b>						
<b>Allocated 2020 MECL Revenue Requirement (\$,000)</b>						
	Operating Expenses	Capital Expenses	Gross Revenue Requirement	OATT Revenue	Other Revenue	Net Revenue Requirement
Residential	77,766	38,453	116,219	(1,515)	(3,399)	111,305
Residential (S)	2,712	2,551	5,263	(18)	(271)	4,974
Farm	4,787	1,655	6,442	(86)	(107)	6,248
General Service	38,658	12,639	51,297	(608)	(796)	49,892
General Service (S)	750	714	1,465	(0)	(62)	1,403
Small Industrial	9,363	2,643	12,006	(130)	(175)	11,701
Large Industrial	12,654	2,083	14,736	(140)	(67)	14,530
Lights	965	2,008	2,973	(12)	(118)	2,843
Unmetered	312	118	430	(4)	(9)	417
<b>Total</b>	<b>147,967</b>	<b>62,864</b>	<b>210,831</b>	<b>(2,513)</b>	<b>(5,005)</b>	<b>203,313</b>

58. Again, results are consistent with prior studies and differences from the 2017 study are largely caused by (1) how MECL's revenue requirement and customer base have evolved since 2017, and (2) the impact of the updated load data. A comparison appears below in Table 9, and explanations regarding changes in MECL's customer base follow below.

<b>Table 9</b>				
<b>Allocated MECL Revenue Requirement</b>				
	Total Revenue Requirement		Excluding Power Supply	
	2020	2017	2020	2017
Residential	55%	50%	63%	61%
Residential (S)	2%	2%	5%	5%
Farm	3%	5%	2%	4%
General Service	25%	26%	19%	19%
General Service (S)	1%	1%	1%	1%
Small Industrial	6%	6%	4%	4%
Large Industrial	7%	8%	2%	2%
Lights	1%	1%	3%	3%
Unmetered	0%	0%	0%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

## *Residential*

59. As the rate class that consumes the most energy in absolute terms, Residential continues to be allocated the largest share of revenue requirement. This share continues to increase as energy sales and peak demand also increase at a faster rate than the number of customers. CCL understands that electric heating has increased in popularity in the last several years, which might account for the higher sales per household, though for this 2020 study year, we cannot rule out that some of this impact may be due to pandemic lockdowns.
60. Many new homes are installing both resistive and heat pump installations, with the resistive heat sources intended to operate only during the coldest times of the year. Annual system peaks typically occur between mid-December and mid-January, during extended cold snaps. Holiday lighting is on, and many of the installed heat pumps are supplemented with resistive

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heat. The utility believes this has been the main contributing factor to observed higher system peaks.

61. Though Residential is allocated a larger share of revenue requirement, higher sales also mean more revenue. In terms of how this would affect any rate rebalancing, the revenue-to-cost ratio improves by two percentage points.

### *Residential (Seasonal)*

62. The Residential Seasonal rate class's share of revenue requirement is relatively unchanged from 2017. There was a slight reduction in share of sites, although the number of Seasonal Residential sites increased. This difference is most likely due to the comparatively faster growth of the Residential rate class.
63. The shares of coincident peak and non-coincident peak allocated to the Residential Seasonal rate class increased slightly while the share of energy sales stayed consistent with 2017 numbers. Unfortunately, the increase in allocated costs combined with relatively stable sales resulted in a two-percentage point drop in the revenue-to-cost ratio, from ninety-six per cent in 2017 to ninety-four per cent in 2020.

### *Farm*

64. In previous studies, little was known about the behaviour of farms during system peak, and so the default assumption was to assume they behaved similarly to Residential customers. Load research shows that farms are not as "peaky" as previously assumed, which results in fewer expenses allocated to farms. Revenue was always observable and did not change to the same degree as previous studies, and so the revenue-to-cost ratio improves as a result.

### *General Service*

65. Compared to 2017, both sales and non-coincident peak decreased for the General Service rate class, while coincident peak demand increased by about one percentage point. However, all behaviour after March 2020 is likely to have been influenced by the COVID-19 pandemic because sales and revenue also fell, which may have impacted the role of General Service customers in the December 2020 system peak. Demand throughout the year was lower, even though it typically remains stronger (relative to residential) in summer months due to air conditioning load.
66. Overall, the General Service share of cost fell at a faster rate than revenue, leaving the revenue-to-cost ratio three percentage points lower than in 2017.

### *General Service (Seasonal)*

67. There were slight changes in the consumption patterns from the Seasonal General Service customers. Non-coincident peak, energy, and sites all decreased by a third of a percentage point or less. The coincident peak remained consistent with prior studies.

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### *Small Industrial*

- 68. The Small Industrial share of coincident peak fell by about 0.6 percentage points compared to 2017. This may in part be related to customers shifting to Large Industrial in 2017,<sup>11</sup> and potentially also related to the pandemic.
- 69. Non-coincident peak decreased by nearly two percentage points. As such, fewer demand-related costs are allocated to the Small Industrial rate class. The share of revenue fell at a slower rate, perhaps due to billing demand minimums. Overall, the revenue-to-cost ratio increased as a result.

### *Large Industrial*

- 70. The share of sites in the Large Industrial rate class stayed relatively constant, although the share of non-coincident peak increased by just over one percentage point while sales fell slightly.
- 71. Large Industrial customers are metered on an hourly basis and no assumptions are required to measure their usage during system peak. Revenue from this group changed at a slower rate and the revenue-to-cost ratio improved slightly, and is now within MECL's range of tolerance.

### *Lights*

- 72. Conversion to LED streetlights means lower energy usage and reduced power supply cost, but not necessarily a lower cost for fixed wires infrastructure to serve this rate class. Compared to 2017, in fact, capital costs (i.e., return and depreciation) directly assigned to lighting has increased. This is attributed to LED conversions and associated capital work to connect the LEDs to the distribution network. Also affecting lighting allocation is the change noted in Section 2.1 on functionalization, in which power supply becomes a smaller proportion of revenue requirement and wires costs a larger proportion. With lighting already attributed a smaller portion of power supply due to the LED conversions, this combination has an amplifying effect such that lighting's share of 2020 revenue requirement increases from 2017. The impact is that Lights' revenue-to-cost ratio falls to seventy-nine per cent.

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<sup>11</sup> For the 2017 study, it was necessary to make assumptions about how much peak load would shift because interval metering was not yet installed for these sites.

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## 5 CONCLUSIONS

73. CCL's 2020 Cost Allocation Study is based on MECL's 2020 Statement of Earnings. To use these results as a yardstick for the next rate proposal, which would propose to generate a different level of revenue, it is necessary to express the allocated net revenue requirement as a percentage share. This adjustment is shown in Table 10.

<b>Table 10</b>		
<b>Allocated 2020 Net Revenue Requirement from Rates</b>		
	<b>Net Revenue Requirement (\$,000)</b>	<b>Per cent Share</b>
Residential	111,305	54.7%
Residential (S) <sup>12</sup>	4,974	2.4%
Farm	6,248	3.1%
General Service	49,892	24.5%
General Service (S)	1,403	0.7%
Small Industrial	11,701	5.8%
Large Industrial	14,530	7.1%
Lights	2,843	1.4%
Unmetered	417	0.2%
Total	203,313	100.0%

74. Allocated cost in Table 10 is only one yardstick or guideline for designing future rates. Other rate design considerations are equally important and one such consideration is the current structure and level of rates. If the desired change is too significant and would cause rate shock (for example, an increase greater than ten per cent of the total bill), then it may be necessary to adopt additional strategies to implement change gradually. One such indicator of the possibility of rate shock is the revenue-to-cost ratio. Table 11 below calculates revenue-to-cost ratios on current rates as well as providing similarly calculated revenue-to-cost ratios from the 2017 study.

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<sup>12</sup> Of note is the very small allocation to Farm customers that are currently billed as Seasonal Residential; this is primarily due to the fact that MECL identified only fifteen such sites in its 2014 data. CCL considers there to be too few customers and too few sales to create an administratively feasible rate. Not only is this too small of a sample to depend on consistent cost allocation results over time, but 2014 usage appears very similar to Seasonal Residential and the administration of such a rate class is likely to be burdensome. Thus, CCL recommends that these two groups remain in the same Seasonal rate class.

<b>Table 11</b>				
<b>Allocated 2020 Net Revenue Requirement from Rates</b>				
	Revenue Collected	Allocated Cost	Revenue-to-Cost Ratio (2020)	Revenue-to-Cost Ratio (2017)
Residential	50.7%	54.7%	93%	91%
Residential (S)	2.3%	2.4%	94%	96%
Farm	2.8%	3.1%	92%	82%
General Service	29.0%	24.5%	118%	121%
General Service (S)	0.7%	0.7%	103%	113%
Small Industrial	6.3%	5.8%	109%	102%
Large Industrial	6.9%	7.1%	96%	94%
Lights	1.1%	1.4%	79%	91%
Unmetered	0.2%	0.2%	106%	104%
Total	100.0%	100.0%	100%	100%

75. Given that the objective of a cost allocation study is to fairly allocate revenue requirement to rate classes on a cost causation basis, a ratio below 100 per cent in Table 11 indicates that (all else equal) rate revenues should be raised for that rate class. Similarly, a ratio above 100 per cent indicates that current rate revenues are above cost and should (all else equal) be lowered.
76. What is generally accepted to be a reasonable revenue-to-cost ratio will vary among Canadian provinces and regulators. For MECL's specific circumstances, CCL considers 100 per cent to be a long-term objective, but variances in any given year would be expected and reasonable. Actual rate impacts will depend upon MECL's rate design proposal, and MECL's proposal will need to make such other considerations such as rate shock, whether an overall general rate increase is required, and policy-related decisions falling out from the COVID-19 pandemic.
77. Moreover, one must consider that rates are set prospectively and that normal forecast variances in cost, load, and revenue will mean that the intended revenue-to-cost ratio will rarely be achieved. Pending further rate design analysis, it may be necessary to compromise revenue-to-cost ratio objectives in the short run to mitigate rate shock for one or more rate classes or even subsets of customers within rate classes. In this situation, a short to medium term objective of transitioning customer rates toward a revenue-to-cost ratio between 90 per cent and 110 per cent may be more reasonable, with a long-term goal of bringing the revenue-to-cost ratios within 95 per cent to 105 per cent, as directed by the Commission.
78. The Residential revenue-to-cost ratio improved from 2017 to 2020. Though a greater share of revenue requirement is allocated to Residential, higher sales also means greater revenue and overall, the revenue-to-cost ratio improved by two percentage points.
79. The updated load data showed that the revenue-to-cost ratio for Farm customers is not as low as previously thought. Load research indicated that Farm customers contribute less to the system peak than CCL calculated in 2017, resulting in a reduction in demand-related costs allocated to Farm and an improvement in the revenue-to-cost ratio.
80. The revenue-to-cost ratio for the Small Industrial rate class has increased from 102 per cent to 109 per cent since 2017. Fewer demand-related costs were allocated to Small Industrial



because of a lower share of coincident peak and non-coincident peak. However, share of revenue fell at a slower rate. The current revenue-to-cost ratio is no longer within MECL's desired target range of 95 to 105 per cent.

81. Unit cost is another output from the cost allocation study with potential use for rate design. Unit cost is calculated by dividing billing units into allocated cost for each rate class. In Table 12 below, CCL divides billing demand (i.e., peak demand on the customers' bills) into allocated demand-related cost and number of bills into allocated site-related cost.

<b>Table 12</b>		
<b>Unit Cost Results for Consideration in Rate Design</b>		
	Demand-Related (\$/kW/Mo Billing Demand)	Site-Related (\$/Bill/Mo)
Residential	N/A	25.90
Residential (S)	N/A	45.44
Farm	N/A	26.19
General Service	19.39	33.04
General Service (S)	8.60	67.96
Small Industrial	12.68	38.98
Large Industrial	9.28	290.00
Lights	N/A	610.95
Unmetered	81.76	65.24
Total	N/A	1,203.69

82. Site-related unit cost gives some indication for an appropriate monthly service charge. Given that the service line, meter, and billing costs are all considered site-related, a monthly service charge equal to unit cost would at least ensure the utility is recovering the localized fixed costs from every customer regardless of their consumption. One such application is the Seasonal rate, which requires just as much local distribution infrastructure to serve but is billed for only half the year. From a cost-causation perspective, it would be fair for the Seasonal rate class to have a higher monthly service charge to ensure these local infrastructure costs are recovered from each site.<sup>13</sup>
83. Like the site-related unit cost, the demand-related unit cost in Table 12 is calculated as the demand-related cost divided by the kilowatts billed to customers in that rate class. This only applies to rate classes that are metered and billed for peak demand and unit cost also provides useful information for a potential demand charge. Demand-related costs are predominantly related to reserve power supply, transmission, and primary voltage distribution and flowing through the demand-related unit cost in the monthly demand charge helps communicate to these customers the value of reducing peak demand.

<sup>13</sup> Note that there is an offsetting effect in which Seasonal rate classes are allocated fewer demand-related costs because they contribute little to system peak by virtue of being less active in the winter.

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### *Final Remarks*

84. The overall purpose of a cost allocation study is to develop a benchmark to guide rate design. Rates that reflect the full cost of electric utility service are generally accepted as a worthwhile objective, subject to other considerations. MECL's existing rate structure is in place, in part, because MECL was legislated from 1994 to 2004 to operate under price cap regulation based on the New Brunswick tariff. Customer acceptance is an important consideration in rate design and the longevity of the existing structure may make some changes, regardless of their merit, more difficult to accept. It is for this reason that cost allocation results alone should not be the determining factor for rates. The revenue-to-cost ratios in Table 11 indicate that some rates might need to change significantly. As per MECL's Rate Design Application, currently on Docket UE22503 before the Commission, MECL is proposing to rebalance rates gradually and in stages. This will also afford future opportunities to update the cost allocation results for post-pandemic years and confirm directionally how far rate rebalancing should proceed.

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# APPENDIX A: DETAILED SCHEDULES

## MECL 2020 Cost Allocation Model

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# MECL 2020 Cost Allocation Model

Schedule 1.0										
Summary of Cost Allocation Results										
Revenue Requirement (\$,000)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	Small Industrial	Large Industrial	Lights	Unmetered	Total
Revenue Collected	102,857	4,681	5,742	58,865	1,440	12,762	13,912	2,252	440	202,950
less Rate of Return Adjustment	0	0	0	0	0	0	0	0	0	0
add Weather Normalization	199	9	11	89	3	21	26	5	1	363
Base Revenue, Comparable for 202	103,055	4,689	5,753	58,954	1,443	12,782	13,938	2,257	441	203,313
Revenue Share	51%	2%	3%	29%	1%	6%	7%	1%	0%	100%
Allocated Cost (net of Other Revenue)	111,305	4,974	6,248	49,892	1,403	11,701	14,530	2,843	417	203,313
Allocated Share	55%	2%	3%	25%	1%	6%	7%	1%	0%	100%
Revenue to Cost Ratio (2020)	93 %	94 %	92 %	118 %	103 %	109 %	96 %	79 %	106 %	100 %
Revenue to Cost Ratio (2017)	91 %	96 %	82 %	121 %	113 %	102 %	94 %	91 %	104 %	100 %
Unit Cost										
Demand Related (\$/kW/Mo Billing D	N/A	N/A	N/A	19.39	8.60	12.68	9.28	N/A	81.76	0.00
Site Related (\$/Bill/Mo)	25.90	45.44	26.19	33.04	67.96	38.98	290.00	610.95	65.24	1,203.69

# MECL 2020 Cost Allocation Model

Schedule 1.1										
Unit Cost Summary										
Full Revenue Requirement (¢/kWh Sales)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	Small Industrial	Large Industrial	Lights	Unmetered	Total
Operating Expenses										
Energy Costs	10.85	8.96	9.25	9.76	7.91	9.51	8.12	11.05	9.57	10.02
ECAM Adjustment	(0.11)	(0.09)	(0.10)	(0.10)	(0.09)	(0.10)	(0.09)	(0.11)	(0.10)	(0.10)
Net Energy Costs	10.74	8.86	9.15	9.65	7.83	9.41	8.03	10.94	9.47	9.92
Distribution	0.55	1.36	0.27	0.25	0.94	0.22	0.06	3.83	0.43	0.40
Transmission	0.07	0.03	0.05	0.05	0.00	0.04	0.03	0.08	0.04	0.06
Transmission and Distribution - C	0.25	0.55	0.14	0.12	0.38	0.11	0.03	1.29	0.20	0.18
Transmission - OATT	0.02	0.01	0.02	0.01	0.00	0.01	0.01	0.02	0.01	0.02
General	1.23	2.47	0.55	0.55	1.61	0.42	0.19	5.32	2.32	0.87
Total Operating Expenses	12.86	13.28	10.18	10.64	10.75	10.22	8.34	21.48	12.48	11.45
Amortization										
Amortization Other	0.08	0.08	0.06	0.06	0.07	0.06	0.05	0.16	0.07	0.07
Amortization Plant And Equipmen	2.86	5.29	1.62	1.62	4.53	1.34	0.69	19.57	2.07	2.21
Total Amortization	2.94	5.38	1.68	1.69	4.60	1.40	0.74	19.73	2.13	2.28
Total Operating Income	15.80	18.65	11.86	12.32	15.35	11.62	9.08	41.21	14.62	13.72
Financing Expenses										
Long-Term Debt	1.28	2.65	0.68	0.67	2.10	0.55	0.23	9.29	0.96	0.96
Short-Term Debt	0.07	0.15	0.04	0.04	0.12	0.03	0.01	0.53	0.05	0.05
Interest Charged To Construction	(0.05)	(0.09)	(0.02)	(0.02)	(0.07)	(0.02)	(0.01)	(0.33)	(0.03)	(0.03)
Amortization of Financing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00
Total Financing Expenses	1.30	2.71	0.70	0.68	2.15	0.57	0.24	9.49	0.98	0.98
Earnings before Income Taxes	17.10	21.36	12.56	13.00	17.50	12.19	9.32	50.71	15.60	14.71
Income Taxes	0.65	1.34	0.35	0.34	1.07	0.28	0.12	4.72	0.49	0.49
Net Earnings	1.47	3.06	0.79	0.77	2.43	0.64	0.27	10.74	1.11	1.11
Gross Revenue Requirement	19.23	25.77	13.70	14.11	20.99	13.11	9.71	66.16	17.20	16.31
OATT Revenue	(0.25)	(0.09)	(0.18)	(0.17)	(0.00)	(0.14)	(0.09)	(0.26)	(0.15)	(0.19)
Other Revenue	(0.56)	(1.33)	(0.23)	(0.22)	(0.89)	(0.19)	(0.04)	(2.62)	(0.36)	(0.39)
Net Revenue Requirement	18.41	24.35	13.29	13.73	20.10	12.77	9.57	63.28	16.69	15.73

# MECL 2020 Cost Allocation Model

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	7.75	0.08	4.65	2.81	N/A	33.69	
ECAM Adjustment	N/A	N/A	N/A	(0.06)	(0.00)	(0.04)	(0.01)	N/A	(0.27)	
Net Energy Costs	0.00	0.00	0.00	7.69	0.08	4.62	2.80	0.00	33.42	
Distribution	N/A	N/A	N/A	0.76	0.99	0.58	0.31	N/A	3.01	
Transmission	N/A	N/A	N/A	0.20	0.00	0.12	0.15	N/A	0.86	
Transmission and Distribution - C	N/A	N/A	N/A	0.40	0.49	0.30	0.15	N/A	1.61	
Transmission - OATT	N/A	N/A	N/A	0.06	0.00	0.03	0.04	N/A	0.25	
General	N/A	N/A	N/A	1.50	1.05	1.03	0.83	N/A	6.23	
Total Operating Expenses	N/A	N/A	N/A	10.60	2.62	6.68	4.28	N/A	45.38	
Amortization										
Amortization Other	N/A	N/A	N/A	0.08	0.02	0.05	0.04	N/A	0.34	
Amortization Plant And Equipment	N/A	N/A	N/A	4.56	2.70	3.06	2.75	N/A	18.98	
Total Amortization	N/A	N/A	N/A	4.64	2.72	3.11	2.78	N/A	19.32	
Total Operating Income	N/A	N/A	N/A	15.24	5.33	9.79	7.06	N/A	64.70	
Financing Expenses										
Long-Term Debt	N/A	N/A	N/A	2.00	1.54	1.39	1.10	N/A	8.22	
Short-Term Debt	N/A	N/A	N/A	0.11	0.09	0.08	0.06	N/A	0.47	
Interest Charged To Construction	N/A	N/A	N/A	(0.07)	(0.06)	(0.05)	(0.04)	N/A	(0.29)	
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	2.04	1.58	1.42	1.12	N/A	8.40	
Earnings before Income Taxes	N/A	N/A	N/A	3.32	2.57	2.31	1.83	N/A	13.68	
Income Taxes	N/A	N/A	N/A	1.01	0.78	0.70	0.56	N/A	4.17	
Net Earnings	N/A	N/A	N/A	2.31	1.78	1.60	1.27	N/A	9.50	
Gross Revenue Requirement	N/A	N/A	N/A	20.60	9.47	13.52	10.01	N/A	86.78	
OATT Revenue	N/A	N/A	N/A	(0.67)	(0.00)	(0.40)	(0.50)	N/A	(2.91)	
Other Revenue	N/A	N/A	N/A	(0.54)	(0.87)	(0.43)	(0.23)	N/A	(2.10)	
Net Revenue Requirement	N/A	N/A	N/A	19.39	8.60	12.68	9.28	N/A	81.76	

# MECL 2020 Cost Allocation Model

Schedule 1.1										
Unit Cost Summary										
Energy Related Revenue Requirement (¢/kWh)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	Small Industrial	Large Industrial	Lights	Unmetered	Total
Operating Expenses										
Energy Costs	7.93	7.86	7.11	7.83	7.85	7.86	7.60	7.87	7.87	7.82
ECAM Adjustment	(0.09)	(0.09)	(0.08)	(0.09)	(0.09)	(0.09)	(0.08)	(0.09)	(0.09)	(0.09)
Net Energy Costs	7.84	7.77	7.04	7.74	7.76	7.78	7.51	7.78	7.78	7.74
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 - C	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	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Total Operating Expenses	7.88	7.81	7.07	7.78	7.80	7.81	7.55	7.82	7.82	7.77
Amortization										
Amortization Other	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Amortization Plant And Equipmen	0.19	0.19	0.17	0.19	0.19	0.19	0.18	0.19	0.19	0.19
Total Amortization	0.23	0.23	0.21	0.23	0.23	0.23	0.22	0.23	0.23	0.23
Total Operating Income	8.11	8.04	7.28	8.01	8.03	8.04	7.77	8.05	8.05	8.00
Financing Expenses										
Long-Term Debt	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
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 Construction	(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	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Earnings before Income Taxes	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Income Taxes	0.02	0.02	0.01	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Net Earnings	0.04	0.04	0.03	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Gross Revenue Requirement	8.25	8.18	7.40	8.14	8.17	8.18	7.91	8.19	8.19	8.14
OATT Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Revenue	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Net Revenue Requirement	8.25	8.18	7.40	8.14	8.17	8.18	7.90	8.19	8.19	8.14



# MECL 2020 Cost Allocation Model

Schedule 1.1										
Unit Cost Summary										
Site Related Revenue Requirement (\$/Bill)										
	Residential	Residential (\$)	Farm	General Service 1	General Service 1	Small Industrial	Large Industrial	Lights	Unmetered	Total
Operating Expenses										
Energy Costs	0.14	0.23	0.14	0.14	0.29	0.16	0.29	2.41	0.26	4.06
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	0.14	0.23	0.14	0.14	0.29	0.16	0.29	2.41	0.26	4.06
Distribution	2.38	4.05	2.45	2.42	4.79	3.13	5.75	45.43	4.11	74.51
Transmission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transmission and Distribution - C	0.91	1.55	0.91	0.91	1.80	0.91	0.41	14.64	1.79	23.82
Transmission - OATT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General	5.39	7.67	5.39	5.59	9.07	6.32	40.07	60.34	28.89	168.72
Total Operating Expenses	8.81	13.50	8.88	9.06	15.96	10.52	46.53	122.83	35.05	271.12
Amortization										
Amortization Other	0.05	0.09	0.06	0.05	0.11	0.07	0.14	1.09	0.09	1.77
Amortization Plant And Equipmen	8.41	15.06	8.87	12.23	25.33	17.08	125.56	225.87	13.57	451.98
Total Amortization	8.46	15.16	8.93	12.28	25.44	17.15	125.70	226.96	13.66	453.75
Total Operating Income	17.27	28.65	17.81	21.34	41.40	27.67	172.23	349.79	48.71	724.88
Financing Expenses										
Long-Term Debt	4.37	7.78	4.58	5.61	11.63	7.87	44.62	108.79	7.56	202.81
Short-Term Debt	0.25	0.44	0.26	0.32	0.66	0.45	2.53	6.18	0.43	11.51
Interest Charged To Construction	(0.16)	(0.28)	(0.16)	(0.20)	(0.42)	(0.28)	(1.59)	(3.88)	(0.27)	(7.24)
Amortization of Financing Costs	0.00	0.01	0.01	0.01	0.01	0.01	0.05	0.12	0.01	0.22
Total Financing Expenses	4.46	7.95	4.68	5.74	11.89	8.04	45.61	111.20	7.73	207.31
Earnings before Income Taxes	21.74	36.60	22.49	27.08	53.29	35.71	217.84	460.99	56.44	932.18
Income Taxes	2.22	3.95	2.33	2.85	5.91	4.00	22.66	55.25	3.84	102.99
Net Earnings	5.05	8.99	5.29	6.49	13.45	9.10	51.58	125.76	8.74	234.44
Gross Revenue Requirement	29.00	49.55	30.11	36.42	72.64	48.80	292.09	641.99	69.02	1,269.62
OATT Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Revenue	(3.10)	(4.11)	(3.93)	(3.38)	(4.68)	(9.83)	(2.08)	(31.05)	(3.78)	(65.93)
Net Revenue Requirement	25.90	45.44	26.19	33.04	67.96	38.98	290.00	610.95	65.24	1,203.69

# MECL 2020 Cost Allocation Model

Schedule 1.2										
Unit Cost by Function										
Full Revenue Requirement (¢/kWh Sales)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	Small Industrial	Large Industrial	Lights	Unmetered	Total
Generation	1.51	0.73	1.16	1.11	0.31	0.99	0.74	1.54	1.01	1.24
Purchased Power	9.98	8.55	8.61	9.17	7.81	9.01	7.78	9.98	9.04	9.34
Transmission	1.60	0.56	1.17	1.07	0.00	0.91	0.59	1.65	0.93	1.24
Substations	0.45	0.16	0.33	0.29	0.00	0.26	0.05	0.47	0.26	0.34
Primary Lines	1.67	4.45	0.81	0.73	3.10	0.65	0.17	10.48	1.46	1.21
Transformers	1.36	3.29	0.78	0.67	2.36	0.64	0.17	7.26	1.11	1.01
Secondary Lines	0.58	1.55	0.28	0.25	1.08	0.23	0.06	3.65	0.51	0.42
Service Lines	0.84	3.64	0.11	0.19	2.62	0.08	0.00	5.92	0.63	0.55
Meter Assets	0.20	0.75	0.02	0.21	2.44	0.03	0.01	0.00	0.00	0.18
Meter Reading	0.12	0.25	0.01	0.02	0.14	0.00	0.00	0.00	0.00	0.07
Billing	0.12	0.26	0.01	0.02	0.14	0.00	0.00	0.08	1.65	0.07
Remittance & Collection	0.09	0.19	0.01	0.02	0.10	0.00	0.00	0.07	0.10	0.05
Uncollectibles & Damage Claims	0.05	0.17	0.01	0.01	0.11	0.00	0.00	0.00	0.00	0.03
Service Connections	(0.05)	(0.12)	(0.00)	(0.01)	(0.05)	(0.00)	0.00	0.00	(0.00)	(0.03)
Late Payments	(0.08)	(0.09)	(0.03)	(0.03)	(0.07)	(0.03)	0.00	(0.02)	(0.00)	(0.05)
Lighting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.19	0.00	0.08
Total	18.41	24.35	13.29	13.73	20.10	12.77	9.57	63.28	16.69	15.73

# MECL 2020 Cost Allocation Model

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	Small Industrial	Large Industrial	Lights	Unmetered	Total
Generation	0.00	0.00	0.00	3.21	0.01	1.91	2.39	0.00	13.87	7.85
Purchased Power	0.00	0.00	0.00	5.58	0.01	3.35	1.25	0.00	24.34	13.21
Transmission	0.00	0.00	0.00	4.29	0.01	2.56	3.19	0.00	18.56	10.51
Substations	0.00	0.00	0.00	1.18	0.00	0.73	0.29	0.00	5.27	2.85
Primary Lines	0.00	0.00	0.00	2.18	3.65	1.76	0.92	0.00	8.39	5.11
Transformers	0.00	0.00	0.00	2.19	3.66	1.76	0.92	0.00	8.41	5.13
Secondary Lines	0.00	0.00	0.00	0.76	1.27	0.61	0.32	0.00	2.92	1.78
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	19.39	8.60	12.68	9.28	0.00	81.76	46.45

# MECL 2020 Cost Allocation Model

Schedule 1.2										
Unit Cost by Function										
Energy Related Revenue Requirement (¢/kWh)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	Small Industrial	Large Industrial	Lights	Unmetered	Total
Generation	0.31	0.31	0.28	0.31	0.31	0.31	0.30	0.31	0.31	0.31
Purchased Power	7.88	7.81	7.07	7.78	7.80	7.82	7.55	7.82	7.82	7.78
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	8.19	8.12	7.35	8.09	8.11	8.13	7.85	8.13	8.13	8.09

# MECL 2020 Cost Allocation Model

Schedule 1.2										
Unit Cost by Function										
Site Related Revenue Requirement (\$/Bill)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	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	7.69	13.10	7.69	7.69	15.27	7.69	6.41	124.03	15.17	204.75
Transformers	5.14	8.76	5.14	5.14	10.21	5.14	0.00	82.92	10.14	132.61
Secondary Lines	2.68	4.57	2.68	2.68	5.32	2.68	0.00	43.22	5.28	69.11
Service Lines	6.81	13.70	8.04	7.53	17.91	20.30	73.05	75.64	9.25	232.23
Meter Assets	1.65	2.81	1.65	8.40	16.67	8.40	180.93	0.00	0.00	220.48
Meter Reading	0.96	0.96	0.96	0.96	0.96	0.96	4.78	0.00	0.00	10.52
Billing	0.96	0.96	0.96	0.96	0.96	0.96	24.12	0.96	24.12	54.99
Remittance & Collection	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.95	1.40	7.33
Uncollectibles & Damage Claims	0.38	0.66	0.38	0.38	0.76	0.00	0.00	0.00	0.00	2.57
Service Connections	(0.40)	(0.44)	(0.08)	(0.20)	(0.31)	(0.06)	0.00	0.00	(0.05)	(1.55)
Late Payments	(0.69)	(0.33)	(1.96)	(1.22)	(0.50)	(7.81)	0.00	(0.26)	(0.06)	(12.82)
Lighting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	283.48	0.00	283.48
Total	25.90	45.44	26.19	33.04	67.96	38.98	290.00	610.95	65.24	1,203.69

MECL 2020 Cost Allocation Model

Schedule 1.3										
Allocated Revenue Requirement (\$,000)										
Full Revenue Requirement										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	Small Industrial	Large Industrial	Lights	Unmetered	Total
Operating Expenses										
Energy Costs	65,560	1,829	4,348	35,462	552	8,715	12,316	496	239	129,520
ECAM Adjustment	(666)	(19)	(45)	(368)	(6)	(91)	(130)	(5)	(2)	(1,333)
Net Energy Costs	64,895	1,810	4,304	35,094	546	8,624	12,186	491	237	128,187
Distribution	3,339	278	128	906	66	200	88	172	11	5,188
Transmission	445	5	25	179	0	38	41	3	1	739
Transmission and Distribution - C	1,510	113	65	443	27	101	42	58	5	2,364
Transmission - OATT	131	2	7	53	0	11	12	1	0	218
General	7,445	504	257	1,984	112	388	284	239	58	11,272
Total Operating Expenses	77,766	2,712	4,787	38,658	750	9,363	12,654	965	312	147,967
Amortization										
Amortization Other	483	17	30	235	5	57	75	7	2	909
Amortization Plant And Equipmen	17,268	1,081	762	5,900	316	1,226	1,052	880	52	28,535
Total Amortization	17,751	1,098	791	6,135	321	1,283	1,127	887	53	29,445
Total Operating Income	95,516	3,810	5,578	44,793	1,071	10,646	13,780	1,852	366	177,412
Financing Expenses										
Long-Term Debt	7,708	541	322	2,421	146	507	356	417	24	12,442
Short-Term Debt	438	31	18	137	8	29	20	24	1	706
Interest Charged To Construction	(275)	(19)	(11)	(86)	(5)	(18)	(13)	(15)	(1)	(444)
Amortization of Financing Costs	8	1	0	3	0	1	0	0	0	14
Total Financing Expenses	7,879	553	329	2,475	150	518	364	427	25	12,718
Earnings before Income Taxes	12,824	900	535	4,029	244	843	592	694	40	20,701
Income Taxes	3,914	275	163	1,230	74	257	181	212	12	6,318
Net Earnings	8,910	625	372	2,799	169	586	411	482	28	14,382
Gross Revenue Requirement	116,219	5,263	6,442	51,297	1,465	12,006	14,736	2,973	430	210,831
OATT Revenue	(1,515)	(18)	(86)	(608)	(0)	(130)	(140)	(12)	(4)	(2,513)
Other Revenue	(3,399)	(271)	(107)	(796)	(62)	(175)	(67)	(118)	(9)	(5,005)
Net Revenue Requirement	111,305	4,974	6,248	49,892	1,403	11,701	14,530	2,843	417	203,313

# MECL 2020 Cost Allocation Model

Schedule 1.3										
Allocated Revenue Requirement (\$,000)										
Demand Related Revenue Requirement										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	Small Industrial	Large Industrial	Lights	Unmetered	Total
Operating Expenses										
Energy Costs	17,541	212	1,002	7,001	1	1,511	785	134	42	28,231
ECAM Adjustment	(140)	(2)	(8)	(56)	(0)	(12)	(4)	(1)	(0)	(223)
Net Energy Costs	17,401	210	994	6,946	1	1,499	781	133	42	28,008
Distribution	1,565	58	112	683	16	188	86	12	4	2,724
Transmission	445	5	25	179	0	38	41	3	1	739
Transmission and Distribution - C	837	29	59	361	8	98	42	7	2	1,443
Transmission - OATT	131	2	7	53	0	11	12	1	0	218
General	3,246	80	209	1,360	17	335	232	25	8	5,513
Total Operating Expenses	23,626	384	1,407	9,581	43	2,170	1,194	182	57	38,644
Amortization										
Amortization Other	175	3	10	71	0	16	10	1	0	288
Amortization Plant And Equipmen	9,884	224	626	4,119	45	994	766	77	24	16,759
Total Amortization	10,059	227	636	4,190	45	1,010	777	78	24	17,047
Total Operating Income	33,685	611	2,043	13,771	88	3,181	1,971	260	81	55,691
Financing Expenses										
Long-Term Debt	4,280	112	280	1,804	26	451	307	33	10	7,302
Short-Term Debt	243	6	16	102	1	26	17	2	1	415
Interest Charged To Construction	(153)	(4)	(10)	(64)	(1)	(16)	(11)	(1)	(0)	(261)
Amortization of Financing Costs	5	0	0	2	0	0	0	0	0	8
Total Financing Expenses	4,375	114	286	1,844	26	461	314	34	11	7,464
Earnings before Income Taxes	7,121	186	465	3,001	42	750	510	55	17	12,149
Income Taxes	2,174	57	142	916	13	229	156	17	5	3,708
Net Earnings	4,948	129	323	2,085	29	521	355	38	12	8,441
Gross Revenue Requirement	45,181	912	2,794	18,616	157	4,391	2,795	349	109	75,304
OATT Revenue	(1,515)	(18)	(86)	(608)	(0)	(130)	(140)	(12)	(4)	(2,513)
Other Revenue	(1,094)	(47)	(82)	(490)	(14)	(141)	(65)	(9)	(3)	(1,946)
Net Revenue Requirement	42,572	847	2,625	17,517	142	4,120	2,590	329	102	70,844

MECL 2020 Cost Allocation Model

Schedule 1.3										
Allocated Revenue Requirement (\$,000)										
Energy Related Revenue Requirement										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	Small Industrial	Large Industrial	Lights	Unmetered	Total
Operating Expenses										
Energy Costs	47,918	1,605	3,346	28,448	548	7,203	11,531	354	197	101,149
ECAM Adjustment	(526)	(18)	(37)	(312)	(6)	(79)	(127)	(4)	(2)	(1,110)
Net Energy Costs	47,392	1,587	3,309	28,136	542	7,124	11,404	350	195	100,039
Distribution	9	0	1	5	0	1	2	0	0	19
Transmission	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution - C	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	0	0	0	0	0	0	0	0
General	206	7	14	122	2	31	50	2	1	435
Total Operating Expenses	47,607	1,595	3,324	28,263	544	7,156	11,456	351	195	100,493
Amortization										
Amortization Other	268	9	19	159	3	40	65	2	1	566
Amortization Plant And Equipmen	1,148	38	80	682	13	173	276	8	5	2,424
Total Amortization	1,417	47	99	841	16	213	341	10	6	2,991
Total Operating Income	49,024	1,642	3,423	29,104	560	7,369	11,797	362	201	103,483
Financing Expenses										
Long-Term Debt	191	6	13	113	2	29	46	1	1	403
Short-Term Debt	11	0	1	6	0	2	3	0	0	23
Interest Charged To Construction	(7)	(0)	(0)	(4)	(0)	(1)	(2)	(0)	(0)	(14)
Amortization of Financing Costs	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	195	7	14	116	2	29	47	1	1	412
Earnings before Income Taxes	318	11	22	189	4	48	76	2	1	671
Income Taxes	97	3	7	58	1	15	23	1	0	205
Net Earnings	221	7	15	131	3	33	53	2	1	466
Gross Revenue Requirement	49,537	1,659	3,459	29,409	566	7,447	11,921	366	203	104,566
OATT Revenue	0	0	0	0	0	0	0	0	0	0
Other Revenue	(4)	(0)	(0)	(3)	(0)	(1)	(1)	(0)	(0)	(9)
Net Revenue Requirement	49,533	1,659	3,458	29,407	566	7,446	11,920	365	203	104,557



MECL 2020 Cost Allocation Model

Schedule 1.3										
Allocated Revenue Requirement (\$,000)										
Site Related Revenue Requirement										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	Small Industrial	Large Industrial	Lights	Unmetered	Total
Operating Expenses										
Energy Costs	101	13	1	13	3	1	0	8	0	140
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	101	13	1	13	3	1	0	8	0	140
Distribution	1,766	220	15	218	49	11	0	160	7	2,445
Transmission	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution - C	673	84	6	82	18	3	0	52	3	921
Transmission - OATT	0	0	0	0	0	0	0	0	0	0
General	3,993	417	34	502	93	22	3	212	49	5,325
Total Operating Expenses	6,533	733	56	814	163	36	3	432	60	8,830
Amortization										
Amortization Other	39	5	0	5	1	0	0	4	0	55
Amortization Plant And Equipmen	6,235	818	56	1,099	259	59	9	795	23	9,353
Total Amortization	6,275	823	56	1,104	260	59	9	798	23	9,408
Total Operating Income	12,808	1,557	112	1,917	423	96	12	1,231	83	18,238
Financing Expenses										
Long-Term Debt	3,237	423	29	504	119	27	3	383	13	4,737
Short-Term Debt	184	24	2	29	7	2	0	22	1	269
Interest Charged To Construction	(116)	(15)	(1)	(18)	(4)	(1)	(0)	(14)	(0)	(169)
Amortization of Financing Costs	4	0	0	1	0	0	0	0	0	5
Total Financing Expenses	3,308	432	29	515	121	28	3	391	13	4,842
Earnings before Income Taxes	5,385	703	48	839	198	45	5	637	21	7,881
Income Taxes	1,644	215	15	256	60	14	2	194	7	2,406
Net Earnings	3,741	488	33	583	137	31	4	442	15	5,476
Gross Revenue Requirement	21,501	2,692	189	3,272	742	169	21	2,259	118	30,961
OATT Revenue	0	0	0	0	0	0	0	0	0	0
Other Revenue	(2,301)	(223)	(25)	(303)	(48)	(34)	(0)	(109)	(6)	(3,049)
Net Revenue Requirement	19,200	2,468	164	2,968	694	135	21	2,149	111	27,912

# MECL 2020 Cost Allocation Model

Schedule 1.4										
Allocated Revenue Requirement (\$,000)										
Full Revenue Requirement										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	Small Industrial	Large Industrial	Lights	Unmetered	Total
Generation	9,118	150	544	4,026	22	906	1,123	69	25	15,983
Purchased Power	60,306	1,746	4,048	33,324	545	8,250	11,811	449	226	120,704
Transmission	9,664	115	551	3,880	0	831	891	74	23	16,029
Substations	2,746	33	157	1,065	0	236	81	21	7	4,345
Primary Lines	10,072	908	382	2,660	216	598	257	471	36	15,600
Transformers	8,194	673	367	2,437	165	591	257	326	28	13,037
Secondary Lines	3,510	316	133	927	75	208	89	164	13	5,436
Service Lines	5,050	744	50	676	183	70	5	266	16	7,061
Meter Assets	1,221	152	10	754	170	29	13	0	0	2,351
Meter Reading	709	52	6	86	10	3	0	0	0	866
Billing	715	52	6	87	10	3	2	3	41	920
Remittance & Collection	527	39	4	64	7	2	0	3	2	649
Uncollectibles & Damage Claims	285	36	2	35	8	0	0	0	0	366
Service Connections	(300)	(24)	(0)	(18)	(3)	(0)	0	0	(0)	(346)
Late Payments	(512)	(18)	(12)	(109)	(5)	(27)	0	(1)	(0)	(684)
Lighting	0	0	0	0	0	0	0	997	0	997
Total	111,305	4,974	6,248	49,892	1,403	11,701	14,530	2,843	417	203,313

# MECL 2020 Cost Allocation Model

Schedule 1.4										
Allocated Revenue Requirement (\$,000)										
Demand Related Revenue Requirement										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	Small Industrial	Large Industrial	Lights	Unmetered	Total
Generation	7,220	86	412	2,899	0	621	666	55	17	11,976
Purchased Power	12,671	151	723	5,044	0	1,089	349	97	30	20,154
Transmission	9,664	115	551	3,880	0	831	891	74	23	16,029
Substations	2,746	33	157	1,065	0	236	81	21	7	4,345
Primary Lines	4,368	196	333	1,969	60	571	256	35	11	7,800
Transformers	4,381	197	334	1,975	61	573	257	35	11	7,822
Secondary Lines	1,522	68	116	686	21	199	89	12	4	2,718
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	42,572	847	2,625	17,517	142	4,120	2,590	329	102	70,844

# MECL 2020 Cost Allocation Model

Schedule 1.4										
Allocated Revenue Requirement (\$,000)										
Energy Related Revenue Requirement										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	Small Industrial	Large Industrial	Lights	Unmetered	Total
Generation	1,898	64	133	1,127	22	285	457	14	8	4,007
Purchased Power	47,635	1,595	3,326	28,280	545	7,161	11,463	351	196	100,550
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	49,533	1,659	3,458	29,407	566	7,446	11,920	365	203	104,557

MECL 2020 Cost Allocation Model

Schedule 1.4										
Allocated Revenue Requirement (\$,000)										
Site Related Revenue Requirement										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	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	5,704	712	48	691	156	27	0	436	26	7,800
Transformers	3,813	476	32	462	104	18	0	292	17	5,215
Secondary Lines	1,988	248	17	241	54	9	0	152	9	2,718
Service Lines	5,050	744	50	676	183	70	5	266	16	7,061
Meter Assets	1,221	152	10	754	170	29	13	0	0	2,351
Meter Reading	709	52	6	86	10	3	0	0	0	866
Billing	715	52	6	87	10	3	2	3	41	920
Remittance & Collection	527	39	4	64	7	2	0	3	2	649
Uncollectibles & Damage Claims	285	36	2	35	8	0	0	0	0	366
Service Connections	(300)	(24)	(0)	(18)	(3)	(0)	0	0	(0)	(346)
Late Payments	(512)	(18)	(12)	(109)	(5)	(27)	0	(1)	(0)	(684)
Lighting	0	0	0	0	0	0	0	997	0	997
Total	19,200	2,468	164	2,968	694	135	21	2,149	111	27,912

# MECL 2020 Cost Allocation Model

Schedule 2.0										
Allocators by Function										
Allocators										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	Small Industrial	Large Industrial	Lights	Unmetered	Total
Generation	57.1 %	0.9 %	3.4 %	25.2 %	0.1 %	5.7 %	7.0 %	0.4 %	0.2 %	100.0 %
Purchased Power	50.0 %	1.4 %	3.4 %	27.6 %	0.5 %	6.8 %	9.8 %	0.4 %	0.2 %	100.0 %
Transmission	60.3 %	0.7 %	3.4 %	24.2 %	0.0 %	5.2 %	5.6 %	0.5 %	0.1 %	100.0 %
Substations	63.2 %	0.8 %	3.6 %	24.5 %	0.0 %	5.4 %	1.9 %	0.5 %	0.2 %	100.0 %
Primary Lines	64.6 %	5.8 %	2.4 %	17.1 %	1.4 %	3.8 %	1.6 %	3.0 %	0.2 %	100.0 %
Transformers	62.9 %	5.2 %	2.8 %	18.7 %	1.3 %	4.5 %	2.0 %	2.5 %	0.2 %	100.0 %
Secondary Lines	64.6 %	5.8 %	2.4 %	17.1 %	1.4 %	3.8 %	1.6 %	3.0 %	0.2 %	100.0 %
Service Lines	71.5 %	10.5 %	0.7 %	9.6 %	2.6 %	1.0 %	0.1 %	3.8 %	0.2 %	100.0 %
Meter Assets	52.0 %	6.5 %	0.4 %	32.1 %	7.2 %	1.2 %	0.6 %	0.0 %	0.0 %	100.0 %
Meter Reading	81.8 %	6.0 %	0.7 %	9.9 %	1.1 %	0.4 %	0.0 %	0.0 %	0.0 %	100.0 %
Billing	77.8 %	5.7 %	0.7 %	9.4 %	1.1 %	0.4 %	0.2 %	0.4 %	4.5 %	100.0 %
Remittance & Collection	81.1 %	5.9 %	0.7 %	9.8 %	1.1 %	0.4 %	0.0 %	0.5 %	0.4 %	100.0 %
Uncollectibles & Damage Claims	78.0 %	9.7 %	0.7 %	9.5 %	2.1 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Service Connections	86.7 %	6.9 %	0.1 %	5.2 %	0.9 %	0.1 %	0.0 %	0.0 %	0.0 %	100.0 %
Late Payments	74.8 %	2.6 %	1.8 %	16.0 %	0.7 %	3.9 %	0.0 %	0.1 %	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 %

# MECL 2020 Cost Allocation Model

Schedule 2.0										
Allocators by Function										
Demand Allocators, Isolated (%)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	Small Industrial	Large Industrial	Lights	Unmetered	Total
Generation	60.3 %	0.7 %	3.4 %	24.2 %	0.0 %	5.2 %	5.6 %	0.5 %	0.1 %	100.0 %
Purchased Power	62.9 %	0.7 %	3.6 %	25.0 %	0.0 %	5.4 %	1.7 %	0.5 %	0.2 %	100.0 %
Transmission	60.3 %	0.7 %	3.4 %	24.2 %	0.0 %	5.2 %	5.6 %	0.5 %	0.1 %	100.0 %
Substations	63.2 %	0.8 %	3.6 %	24.5 %	0.0 %	5.4 %	1.9 %	0.5 %	0.2 %	100.0 %
Primary Lines	56.0 %	2.5 %	4.3 %	25.2 %	0.8 %	7.3 %	3.3 %	0.4 %	0.1 %	100.0 %
Transformers	56.0 %	2.5 %	4.3 %	25.2 %	0.8 %	7.3 %	3.3 %	0.4 %	0.1 %	100.0 %
Secondary Lines	56.0 %	2.5 %	4.3 %	25.2 %	0.8 %	7.3 %	3.3 %	0.4 %	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 %

# MECL 2020 Cost Allocation Model

Schedule 2.0										
Allocators by Function										
Energy Allocators, Isolated (%)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	Small Industrial	Large Industrial	Lights	Unmetered	Total
Generation	47.4 %	1.6 %	3.3 %	28.1 %	0.5 %	7.1 %	11.4 %	0.3 %	0.2 %	100.0 %
Purchased Power	47.4 %	1.6 %	3.3 %	28.1 %	0.5 %	7.1 %	11.4 %	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 %



# MECL 2020 Cost Allocation Model

Schedule 2.0										
Allocators by Function										
Site Allocators, Isolated (%)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	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	73.1 %	9.1 %	0.6 %	8.9 %	2.0 %	0.3 %	0.0 %	5.6 %	0.3 %	100.0 %
Transformers	73.1 %	9.1 %	0.6 %	8.9 %	2.0 %	0.3 %	0.0 %	5.6 %	0.3 %	100.0 %
Secondary Lines	73.1 %	9.1 %	0.6 %	8.9 %	2.0 %	0.3 %	0.0 %	5.6 %	0.3 %	100.0 %
Service Lines	71.5 %	10.5 %	0.7 %	9.6 %	2.6 %	1.0 %	0.1 %	3.8 %	0.2 %	100.0 %
Meter Assets	52.0 %	6.5 %	0.4 %	32.1 %	7.2 %	1.2 %	0.6 %	0.0 %	0.0 %	100.0 %
Meter Reading	81.8 %	6.0 %	0.7 %	9.9 %	1.1 %	0.4 %	0.0 %	0.0 %	0.0 %	100.0 %
Billing	77.8 %	5.7 %	0.7 %	9.4 %	1.1 %	0.4 %	0.2 %	0.4 %	4.5 %	100.0 %
Remittance & Collection	81.1 %	5.9 %	0.7 %	9.8 %	1.1 %	0.4 %	0.0 %	0.5 %	0.4 %	100.0 %
Uncollectibles & Damage Claims	78.0 %	9.7 %	0.7 %	9.5 %	2.1 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Service Connections	86.7 %	6.9 %	0.1 %	5.2 %	0.9 %	0.1 %	0.0 %	0.0 %	0.0 %	100.0 %
Late Payments	74.8 %	2.6 %	1.8 %	16.0 %	0.7 %	3.9 %	0.0 %	0.1 %	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 %

# MECL 2020 Cost Allocation Model

Schedule 2.1										
Allocators										
Allocators										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	Small Industrial	Large Industrial	Lights	Unmetered	Total
1CP - Input	60.3 %	0.7 %	3.4 %	24.2 %	0.0 %	5.2 %	5.6 %	0.5 %	0.1 %	100.0 %
1CP - Input Firm	62.9 %	0.7 %	3.6 %	25.0 %	0.0 %	5.4 %	1.7 %	0.5 %	0.2 %	100.0 %
1CP - Transmission	60.3 %	0.7 %	3.4 %	24.2 %	0.0 %	5.2 %	5.6 %	0.5 %	0.1 %	100.0 %
1CP - Distribution Primary	63.2 %	0.8 %	3.6 %	24.5 %	0.0 %	5.4 %	1.9 %	0.5 %	0.2 %	100.0 %
NCP - Distribution Primary	56.0 %	2.5 %	4.3 %	25.2 %	0.8 %	7.3 %	3.3 %	0.4 %	0.1 %	100.0 %
NCP - Distribution Secondary	56.0 %	2.5 %	4.3 %	25.2 %	0.8 %	7.3 %	3.3 %	0.4 %	0.1 %	100.0 %
Energy - Input	47.4 %	1.6 %	3.3 %	28.1 %	0.5 %	7.1 %	11.4 %	0.3 %	0.2 %	100.0 %
Sites	73.1 %	9.1 %	0.6 %	8.9 %	2.0 %	0.3 %	0.0 %	5.6 %	0.3 %	100.0 %
Sites - Distribution Primary	73.1 %	9.1 %	0.6 %	8.9 %	2.0 %	0.3 %	0.0 %	5.6 %	0.3 %	100.0 %
Sites - Distribution Secondary	73.1 %	9.1 %	0.6 %	8.9 %	2.0 %	0.3 %	0.0 %	5.6 %	0.3 %	100.0 %
Sites - Mass Market	78.0 %	9.7 %	0.7 %	9.5 %	2.1 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Service Lines	71.5 %	10.5 %	0.7 %	9.6 %	2.6 %	1.0 %	0.1 %	3.8 %	0.2 %	100.0 %
Meter Assets	52.0 %	6.5 %	0.4 %	32.1 %	7.2 %	1.2 %	0.6 %	0.0 %	0.0 %	100.0 %
Meter Reading	81.8 %	6.0 %	0.7 %	9.9 %	1.1 %	0.4 %	0.0 %	0.0 %	0.0 %	100.0 %
Billing	77.8 %	5.7 %	0.7 %	9.4 %	1.1 %	0.4 %	0.2 %	0.4 %	4.5 %	100.0 %
Remittance & Collection	81.1 %	5.9 %	0.7 %	9.8 %	1.1 %	0.4 %	0.0 %	0.5 %	0.4 %	100.0 %
Service Connection Revenue	86.7 %	6.9 %	0.1 %	5.2 %	0.9 %	0.1 %	0.0 %	0.0 %	0.0 %	100.0 %
Penalty Revenue	74.8 %	2.6 %	1.8 %	16.0 %	0.7 %	3.9 %	0.0 %	0.1 %	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	57.1 %	0.9 %	3.4 %	25.2 %	0.1 %	5.7 %	7.0 %	0.4 %	0.2 %	100.0 %
MECL Purchases	50.0 %	1.4 %	3.4 %	27.6 %	0.5 %	6.8 %	9.8 %	0.4 %	0.2 %	100.0 %
Primary System	64.6 %	5.8 %	2.4 %	17.1 %	1.4 %	3.8 %	1.6 %	3.0 %	0.2 %	100.0 %
Distribution Transformers	62.9 %	5.2 %	2.8 %	18.7 %	1.3 %	4.5 %	2.0 %	2.5 %	0.2 %	100.0 %
Secondary System	64.6 %	5.8 %	2.4 %	17.1 %	1.4 %	3.8 %	1.6 %	3.0 %	0.2 %	100.0 %

# MECL 2020 Cost Allocation Model

Schedule 2.1										
Allocators										
Demand Allocators, Isolated (%)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	Small Industrial	Large Industrial	Lights	Unmetered	Total
1CP - Input	60.3 %	0.7 %	3.4 %	24.2 %	0.0 %	5.2 %	5.6 %	0.5 %	0.1 %	100.0 %
1CP - Input Firm	62.9 %	0.7 %	3.6 %	25.0 %	0.0 %	5.4 %	1.7 %	0.5 %	0.2 %	100.0 %
1CP - Transmission	60.3 %	0.7 %	3.4 %	24.2 %	0.0 %	5.2 %	5.6 %	0.5 %	0.1 %	100.0 %
1CP - Distribution Primary	63.2 %	0.8 %	3.6 %	24.5 %	0.0 %	5.4 %	1.9 %	0.5 %	0.2 %	100.0 %
NCP - Distribution Primary	56.0 %	2.5 %	4.3 %	25.2 %	0.8 %	7.3 %	3.3 %	0.4 %	0.1 %	100.0 %
NCP - Distribution Secondary	56.0 %	2.5 %	4.3 %	25.2 %	0.8 %	7.3 %	3.3 %	0.4 %	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	60.3 %	0.7 %	3.4 %	24.2 %	0.0 %	5.2 %	5.6 %	0.5 %	0.1 %	100.0 %
MECL Purchases	62.9 %	0.7 %	3.6 %	25.0 %	0.0 %	5.4 %	1.7 %	0.5 %	0.2 %	100.0 %
Primary System	56.0 %	2.5 %	4.3 %	25.2 %	0.8 %	7.3 %	3.3 %	0.4 %	0.1 %	100.0 %
Distribution Transformers	56.0 %	2.5 %	4.3 %	25.2 %	0.8 %	7.3 %	3.3 %	0.4 %	0.1 %	100.0 %
Secondary System	56.0 %	2.5 %	4.3 %	25.2 %	0.8 %	7.3 %	3.3 %	0.4 %	0.1 %	100.0 %

# MECL 2020 Cost Allocation Model

Schedule 2.1										
Allocators										
Energy Allocators, Isolated (%)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	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	47.4 %	1.6 %	3.3 %	28.1 %	0.5 %	7.1 %	11.4 %	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	47.4 %	1.6 %	3.3 %	28.1 %	0.5 %	7.1 %	11.4 %	0.3 %	0.2 %	100.0 %
MECL Purchases	47.4 %	1.6 %	3.3 %	28.1 %	0.5 %	7.1 %	11.4 %	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 %

# MECL 2020 Cost Allocation Model

Schedule 2.1										
Allocators										
Site Allocators, Isolated (%)										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	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	73.1 %	9.1 %	0.6 %	8.9 %	2.0 %	0.3 %	0.0 %	5.6 %	0.3 %	100.0 %
Sites - Distribution Primary	73.1 %	9.1 %	0.6 %	8.9 %	2.0 %	0.3 %	0.0 %	5.6 %	0.3 %	100.0 %
Sites - Distribution Secondary	73.1 %	9.1 %	0.6 %	8.9 %	2.0 %	0.3 %	0.0 %	5.6 %	0.3 %	100.0 %
Sites - Mass Market	78.0 %	9.7 %	0.7 %	9.5 %	2.1 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Service Lines	71.5 %	10.5 %	0.7 %	9.6 %	2.6 %	1.0 %	0.1 %	3.8 %	0.2 %	100.0 %
Meter Assets	52.0 %	6.5 %	0.4 %	32.1 %	7.2 %	1.2 %	0.6 %	0.0 %	0.0 %	100.0 %
Meter Reading	81.8 %	6.0 %	0.7 %	9.9 %	1.1 %	0.4 %	0.0 %	0.0 %	0.0 %	100.0 %
Billing	77.8 %	5.7 %	0.7 %	9.4 %	1.1 %	0.4 %	0.2 %	0.4 %	4.5 %	100.0 %
Remittance & Collection	81.1 %	5.9 %	0.7 %	9.8 %	1.1 %	0.4 %	0.0 %	0.5 %	0.4 %	100.0 %
Service Connection Revenue	86.7 %	6.9 %	0.1 %	5.2 %	0.9 %	0.1 %	0.0 %	0.0 %	0.0 %	100.0 %
Penalty Revenue	74.8 %	2.6 %	1.8 %	16.0 %	0.7 %	3.9 %	0.0 %	0.1 %	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	73.1 %	9.1 %	0.6 %	8.9 %	2.0 %	0.3 %	0.0 %	5.6 %	0.3 %	100.0 %
Distribution Transformers	73.1 %	9.1 %	0.6 %	8.9 %	2.0 %	0.3 %	0.0 %	5.6 %	0.3 %	100.0 %
Secondary System	73.1 %	9.1 %	0.6 %	8.9 %	2.0 %	0.3 %	0.0 %	5.6 %	0.3 %	100.0 %

# MECL 2020 Cost Allocation Model

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	377	445	445	417	499	1,123	4,042	260	260	7,347
Meter Assets	49	49	49	250	250	250	5,388	0	0	6,285
Meter Reading	12	7	12	12	6	12	60	0	0	121
Billing	12	7	12	12	6	12	300	1	300	361
Remittance & Collection	12	7	12	12	6	12	12	1	12	73
Lighting & Unmetered Equivalence								0.4	0.4	
Base Allocators										
	Residential	Residential (S)	Farm	General Service 1	General Service 1	Small Industrial	Large Industrial	Lights	Unmetered	Total
1CP - Input (kW)	153,982	1,835	8,780	61,822	2	13,236	14,205	1,179	371	255,412
1CP - Input Firm (kW)	153,982	1,835	8,780	61,296	2	13,236	4,237	1,179	371	244,918
1CP - Transmission (kW)	151,306	1,803	8,628	60,748	2	13,006	13,958	1,159	364	250,973
1CP - Distribution Primary (kW)	151,306	1,803	8,628	58,699	2	13,006	4,474	1,159	364	239,440
NCP - Distribution Primary (kW)	151,306	6,801	11,544	68,196	2,090	19,790	8,870	1,198	364	270,160
NCP - Distribution Secondary (kW)	143,212	6,437	10,926	64,548	1,979	18,732	8,396	1,134	345	255,709
Energy - Input (MWh)	654,792	21,931	45,716	388,735	7,486	98,430	157,569	4,832	2,689	1,382,179
Sites	61,785	7,709	523	7,487	1,690	288	6	4,727	281	84,495
Sites - Distribution Primary	61,785	7,709	523	7,486	1,690	288	5	4,727	281	84,493
Sites - Distribution Secondary	61,785	7,709	523	7,486	1,690	288	0	4,727	281	84,488
Sites - Mass Market	61,785	7,709	523	7,487	1,690	0	0	0	0	79,194
Service Lines (\$ ,000)	23,283	3,430	233	3,119	843	324	24	1,227	73	32,555
Meter Assets (\$ ,000)	3,031	378	26	1,872	422	72	32	0	0	5,833
Meter Reading (Weighted Sites x 1	741	54	6	90	10	3	0	0	0	906
Billing (Weighted Sites x 1000)	741	54	6	90	10	3	2	4	43	954
Remittance & Collection (Weighted	741	54	6	90	10	3	0	5	3	914
Service Connection Revenue (\$ ,000	412	33	1	25	4	0	0	0	0	475
Penalty Revenue (\$ ,000)	512	18	12	109	5	27	0	1	0	684
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	903,564	16,544	324,815	279,081	N/A	1,253	1,525,256
Peak metered demand	N/A	N/A	N/A	903,590	16,544	322,697	274,690	N/A	N/A	1,517,520
Sales (MWh)	604,483	20,423	47,023	363,482	6,978	91,606	151,758	4,494	2,501	1,292,749
Average Bills per Month	61,785	7,709	523	7,487	1,690	288	6	3,518	142	83,148
Revenue (\$ ,000)	102,857	4,681	5,742	58,865	1,440	12,762	13,912	2,252	440	202,950
Lighting & Unmetered Fixtures								11,817	702	

# MECL 2020 Cost Allocation Model

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	75 %	25 %	0 %	100 %	
MECL Purchases	17 %	83 %	0 %	100 %	
Primary System	50 %	0 %	50 %	100 %	
Distribution Transformers	60 %	0 %	40 %	100 %	
Secondary System	50 %	0 %	50 %	100 %	
Blended Allocator Assumptions					
	MECL Generation	MECL Purchases	Primary System	Distribution Transformers	Secondary System
1CP - Input	75 %				
1CP - Input Firm		17 %			
1CP - Transmission					
1CP - Distribution Primary					
NCP - Distribution Primary			50 %		
NCP - Distribution Secondary				60 %	50 %
Energy - Input	25 %	83 %			
Sites					
Sites - Distribution Primary			50 %		
Sites - Distribution Secondary				40 %	50 %
Total	100 %	100 %	100 %	100 %	100 %

## MECL 2020 Cost Allocation Model

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



# MECL 2020 Cost Allocation Model

Schedule 3.0																	
Functionalized Revenue Requirement, Summary																	
Revenue Requirement (\$,000)																	
	Generati on	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 Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	2,199	120,761	6,033	242	97	90	85	10	2	0	0	0	0	0	0	1	129,520
ECAM Adjustment	0	(1,333)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,333)
Net Energy Costs	2,199	119,428	6,033	242	97	90	85	10	2	0	0	0	0	0	0	1	128,187
Distribution	76	0	76	465	1,926	1,390	659	392	0	163	0	0	0	0	0	42	5,188
Transmission	0	0	739	0	0	0	0	0	0	0	0	0	0	0	0	0	739
Transmission and Distribution -	0	0	0	397	1,005	627	335	0	0	0	0	0	0	0	0	0	2,364
Transmission - OATT	0	0	218	0	0	0	0	0	0	0	0	0	0	0	0	0	218
General	1,234	151	1,707	617	2,047	1,386	767	635	71	657	876	586	351	115	0	72	11,272
Total Operating Expenses	3,509	119,579	8,772	1,721	5,075	3,493	1,846	1,037	73	820	876	586	351	115	0	115	147,967
Amortization																	
Amortization Other	31	671	92	14	43	29	16	11	0	2	0	0	0	0	0	1	909
Amortization Plant And Equipme	9,542	38	2,923	929	4,922	4,073	1,694	2,685	1,236	30	15	22	5	5	0	417	28,535
Total Amortization	9,573	709	3,014	943	4,965	4,102	1,710	2,696	1,236	32	15	22	5	5	0	418	29,445
Total Operating Income	13,081	120,288	11,786	2,663	10,039	7,595	3,556	3,732	1,309	852	891	609	356	120	0	533	177,412
Financing Expenses																	
Long-Term Debt	1,089	156	2,536	631	3,093	2,043	1,041	1,250	391	6	11	15	3	3	0	174	12,442
Short-Term Debt	62	9	144	36	176	116	59	71	22	0	1	1	0	0	0	10	706
Interest Charged To Construction	(39)	(6)	(91)	(23)	(110)	(73)	(37)	(45)	(14)	(0)	(0)	(1)	(0)	(0)	0	(6)	(444)
Amortization of Financing Costs	1	0	3	1	3	2	1	1	0	0	0	0	0	0	0	0	14
Total Financing Expenses	1,113	160	2,592	645	3,161	2,088	1,064	1,277	400	6	11	15	4	3	0	178	12,718
Earnings before Income Taxes	1,812	260	4,219	1,050	5,146	3,399	1,732	2,079	651	9	18	25	6	5	0	290	20,701
Income Taxes	553	79	1,288	321	1,571	1,037	529	635	199	3	5	8	2	2	0	88	6,318
Net Earnings	1,259	181	2,932	730	3,575	2,361	1,203	1,445	452	6	12	17	4	4	0	201	14,382
Gross Revenue Requirement	16,007	120,708	18,598	4,359	18,346	13,082	6,351	7,089	2,359	866	920	649	366	129	0	1,001	210,831
OATT Revenue	0	0	(2,513)	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,513)
Other Revenue	(24)	(3)	(56)	(14)	(2,746)	(45)	(916)	(28)	(9)	(0)	(0)	(0)	(0)	(475)	(684)	(4)	(5,005)
Net Revenue Requirement	15,983	120,704	16,029	4,345	15,600	13,037	5,436	7,061	2,351	866	920	649	366	(346)	(684)	997	203,313

# MECL 2020 Cost Allocation Model

Schedule 3.0																	
Functionalized Revenue Requirement, Summary																	
Revenue Requirement, Demand Related (\$,000)																	
	Generati on	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 Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	1,647	20,164	6,033	242	49	54	43	0	0	0	0	0	0	0	0	0	28,231
ECAM Adjustment	0	(223)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(223)
Net Energy Costs	1,647	19,941	6,033	242	49	54	43	0	0	0	0	0	0	0	0	0	28,008
Distribution	57	0	76	465	963	834	329	0	0	0	0	0	0	0	0	0	2,724
Transmission	0	0	739	0	0	0	0	0	0	0	0	0	0	0	0	0	739
Transmission and Distribution - OATT	0	0	0	397	502	376	167	0	0	0	0	0	0	0	0	0	1,443
Transmission - OATT	0	0	218	0	0	0	0	0	0	0	0	0	0	0	0	0	218
General	925	25	1,707	617	1,024	832	383	0	0	0	0	0	0	0	0	0	5,513
Total Operating Expenses	2,629	19,966	8,772	1,721	2,537	2,096	923	0	0	0	0	0	0	0	0	0	38,644
Amortization																	
Amortization Other	23	112	92	14	21	17	8	0	0	0	0	0	0	0	0	0	288
Amortization Plant And Equipment	7,149	6	2,923	929	2,461	2,444	847	0	0	0	0	0	0	0	0	0	16,759
Total Amortization	7,173	118	3,014	943	2,482	2,461	855	0	0	0	0	0	0	0	0	0	17,047
Total Operating Income	9,802	20,085	11,786	2,663	5,020	4,557	1,778	0	0	0	0	0	0	0	0	0	55,691
Financing Expenses																	
Long-Term Debt	816	26	2,536	631	1,546	1,226	520	0	0	0	0	0	0	0	0	0	7,302
Short-Term Debt	46	1	144	36	88	70	30	0	0	0	0	0	0	0	0	0	415
Interest Charged To Construction	(29)	(1)	(91)	(23)	(55)	(44)	(19)	0	0	0	0	0	0	0	0	0	(261)
Amortization of Financing Costs	1	0	3	1	2	1	1	0	0	0	0	0	0	0	0	0	8
Total Financing Expenses	834	27	2,592	645	1,581	1,253	532	0	0	0	0	0	0	0	0	0	7,464
Earnings before Income Taxes	1,358	43	4,219	1,050	2,573	2,039	866	0	0	0	0	0	0	0	0	0	12,149
Income Taxes	414	13	1,288	321	785	622	264	0	0	0	0	0	0	0	0	0	3,708
Net Earnings	943	30	2,932	730	1,788	1,417	602	0	0	0	0	0	0	0	0	0	8,441
Gross Revenue Requirement	11,994	20,155	18,598	4,359	9,173	7,849	3,176	0	0	0	0	0	0	0	0	0	75,304
OATT Revenue	0	0	(2,513)	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,513)
Other Revenue	(18)	(1)	(56)	(14)	(1,373)	(27)	(458)	0	0	0	0	0	0	0	0	0	(1,946)
Net Revenue Requirement	11,976	20,154	16,029	4,345	7,800	7,822	2,718	0	0	0	0	0	0	0	0	0	70,844

# MECL 2020 Cost Allocation Model

Schedule 3.0																	
Functionalized Revenue Requirement, Summary																	
Revenue Requirement, Energy Related (\$,000)																	
	Generati on	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 Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	551	100,598	0	0	0	0	0	0	0	0	0	0	0	0	0	0	101,149
ECAM Adjustment	0	(1,110)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,110)
Net Energy Costs	551	99,487	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100,039
Distribution	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution - OATT	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	309	126	0	0	0	0	0	0	0	0	0	0	0	0	0	0	435
Total Operating Expenses	880	99,613	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100,493
Amortization																	
Amortization Other	8	559	0	0	0	0	0	0	0	0	0	0	0	0	0	0	566
Amortization Plant And Equipment	2,392	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,424
Total Amortization	2,400	591	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,991
Total Operating Income	3,280	100,204	0	0	0	0	0	0	0	0	0	0	0	0	0	0	103,483
Financing Expenses																	
Long-Term Debt	273	130	0	0	0	0	0	0	0	0	0	0	0	0	0	0	403
Short-Term Debt	16	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
Interest Charged To Construction	(10)	(5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(14)
Amortization of Financing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Financing Expenses	279	133	0	0	0	0	0	0	0	0	0	0	0	0	0	0	412
Earnings before Income Taxes	454	217	0	0	0	0	0	0	0	0	0	0	0	0	0	0	671
Income Taxes	139	66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	205
Net Earnings	316	150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	466
Gross Revenue Requirement	4,013	100,553	0	0	0	0	0	0	0	0	0	0	0	0	0	0	104,566
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	(6)	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(9)
Net Revenue Requirement	4,007	100,550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	104,557

# MECL 2020 Cost Allocation Model

Schedule 3.0																	
Functionalized Revenue Requirement, Summary																	
Revenue Requirement, Site Related (\$,000)																	
	Generati on	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 Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	0	0	0	0	49	36	43	10	2	0	0	0	0	0	0	1	140
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	49	36	43	10	2	0	0	0	0	0	0	1	140
Distribution	0	0	0	0	963	556	329	392	0	163	0	0	0	0	0	42	2,445
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	502	251	167	0	0	0	0	0	0	0	0	0	921
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	1,024	554	383	635	71	657	876	586	351	115	0	72	5,325
Total Operating Expenses	0	0	0	0	2,537	1,397	923	1,037	73	820	876	586	351	115	0	115	8,830
Amortization																	
Amortization Other	0	0	0	0	21	12	8	11	0	2	0	0	0	0	0	1	55
Amortization Plant And Equipme	0	0	0	0	2,461	1,629	847	2,685	1,236	30	15	22	5	5	0	417	9,353
Total Amortization	0	0	0	0	2,482	1,641	855	2,696	1,236	32	15	22	5	5	0	418	9,408
Total Operating Income	0	0	0	0	5,020	3,038	1,778	3,732	1,309	852	891	609	356	120	0	533	18,238
Financing Expenses																	
Long-Term Debt	0	0	0	0	1,546	817	520	1,250	391	6	11	15	3	3	0	174	4,737
Short-Term Debt	0	0	0	0	88	46	30	71	22	0	1	1	0	0	0	10	269
Interest Charged To Construction	0	0	0	0	(55)	(29)	(19)	(45)	(14)	(0)	(0)	(1)	(0)	(0)	0	(6)	(169)
Amortization of Financing Costs	0	0	0	0	2	1	1	1	0	0	0	0	0	0	0	0	5
Total Financing Expenses	0	0	0	0	1,581	835	532	1,277	400	6	11	15	4	3	0	178	4,842
Earnings before Income Taxes	0	0	0	0	2,573	1,359	866	2,079	651	9	18	25	6	5	0	290	7,881
Income Taxes	0	0	0	0	785	415	264	635	199	3	5	8	2	2	0	88	2,406
Net Earnings	0	0	0	0	1,788	945	602	1,445	452	6	12	17	4	4	0	201	5,476
Gross Revenue Requirement	0	0	0	0	9,173	5,233	3,176	7,089	2,359	866	920	649	366	129	0	1,001	30,961
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	(1,373)	(18)	(458)	(28)	(9)	(0)	(0)	(0)	(0)	(475)	(684)	(4)	(3,049)
Net Revenue Requirement	0	0	0	0	7,800	5,215	2,718	7,061	2,351	866	920	649	366	(346)	(684)	997	27,912

# MECL 2020 Cost Allocation Model

Schedule 3.1																	
Functionalized Revenue Requirement																	
Direct Assigned (\$,000)																	
	Generati on	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 Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	1,848	120,603	5,148	0	0	0	0	0	0	0	0	0	0	0	0	0	127,598
ECAM Adjustment	0	(1,333)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,333)
Net Energy Costs	1,848	119,270	5,148	0	0	0	0	0	0	0	0	0	0	0	0	0	126,266
Distribution	0	0	0	120	0	638	0	0	0	163	0	0	0	0	0	0	921
Transmission	0	0	739	0	0	0	0	0	0	0	0	0	0	0	0	0	739
Transmission and Distribution -	0	0	0	166	0	0	0	0	0	0	0	0	0	0	0	0	166
Transmission - OATT	0	0	218	0	0	0	0	0	0	0	0	0	0	0	0	0	218
General	0	0	0	0	0	0	0	0	0	449	0	0	175	0	0	0	624
Total Operating Expenses	1,848	119,270	6,104	286	0	638	0	0	0	612	0	0	175	0	0	0	128,932
Amortization																	
Amortization Other	0	667	0	0	0	0	0	0	0	0	0	0	0	0	0	0	667
Amortization Plant And Equipme	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	0	667	0	0	0	0	0	0	0	0	0	0	0	0	0	0	667
Total Operating Income	1,848	119,937	6,104	286	0	638	0	0	0	612	0	0	175	0	0	0	129,599
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 Construction	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
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	1,848	119,937	6,104	286	0	638	0	0	0	612	0	0	175	0	0	0	129,599
OATT Revenue	0	0	(2,513)	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,513)
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	(475)	(684)	0	(1,160)
Net Revenue Requirement	1,848	119,937	3,591	286	0	638	0	0	0	612	0	0	175	(475)	(684)	0	125,926

# MECL 2020 Cost Allocation Model

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	949	0	0	0	0	0	0	0	0	0	67	0	0	0	0	0	1,016
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	949	0	0	0	0	0	0	0	0	0	67	0	0	0	0	0	1,016
Distribution	0	304	0	0	0	0	0	0	0	0	0	0	1,414	2,549	0	0	4,267
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	2,198	0	0	2,198
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	923	6,082	306	462	788	142	412	0	0	0	46	0	9,161
Total Operating Expenses	949	304	0	0	923	6,082	306	462	788	142	479	0	1,414	4,748	46	0	16,643
Amortization																	
Amortization Other	0	0	0	0	0	181	0	0	0	0	0	62	0	0	0	0	243
Amortization Plant And Equipme	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	0	0	0	0	0	181	0	0	0	0	0	62	0	0	0	0	243
Total Operating Income	949	304	0	0	923	6,263	306	462	788	142	479	62	1,414	4,748	46	0	16,885
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 Construction	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
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	949	304	0	0	923	6,263	306	462	788	142	479	62	1,414	4,748	46	0	16,885
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	(3,571)	0	0	0	0	0	0	0	0	0	0	0	0	(3,571)
Net Revenue Requirement	949	304	0	(3,571)	923	6,263	306	462	788	142	479	62	1,414	4,748	46	0	13,315

# MECL 2020 Cost Allocation Model

Schedule 3.1																	
Functionalized Revenue Requirement																	
For Allocation (Second)																	
	Amortization	G&T Rate Base	Rate Base Excluding	Rate Base													Total
Operating Expenses																	
Energy Costs	0	905	0	0	0	0	0	0	0	0	0	0	0	0	0	0	905
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	0	905	0	0	0	0	0	0	0	0	0	0	0	0	0	0	905
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	1,488	0	0	0	0	0	0	0	0	0	0	0	0	0	1,488
Total Operating Expenses	0	905	1,488	0	0	0	0	0	0	0	0	0	0	0	0	0	2,393
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipme	28,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,535
Total Amortization	28,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,535
Total Operating Income	28,535	905	1,488	0	0	0	0	0	0	0	0	0	0	0	0	0	30,928
Financing Expenses																	
Long-Term Debt	0	0	0	12,442	0	0	0	0	0	0	0	0	0	0	0	0	12,442
Short-Term Debt	0	0	0	706	0	0	0	0	0	0	0	0	0	0	0	0	706
Interest Charged To Construction	0	0	0	(444)	0	0	0	0	0	0	0	0	0	0	0	0	(444)
Amortization of Financing Costs	0	0	0	14	0	0	0	0	0	0	0	0	0	0	0	0	14
Total Financing Expenses	0	0	0	12,718	0	0	0	0	0	0	0	0	0	0	0	0	12,718
Earnings before Income Taxes	0	0	0	20,701	0	0	0	0	0	0	0	0	0	0	0	0	20,701
Income Taxes	0	0	0	6,318	0	0	0	0	0	0	0	0	0	0	0	0	6,318
Net Earnings	0	0	0	14,382	0	0	0	0	0	0	0	0	0	0	0	0	14,382
Gross Revenue Requirement	28,535	905	1,488	33,419	0	0	0	0	0	0	0	0	0	0	0	0	64,347
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	(274)	0	0	0	0	0	0	0	0	0	0	0	0	(274)
Net Revenue Requirement	28,535	905	1,488	33,144	0	0	0	0	0	0	0	0	0	0	0	0	64,072

# MECL 2020 Cost Allocation Model

Schedule 3.1																	
Functionalized Revenue Requirement																	
Required Allocation Factors																	
	Generati on	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 Payment s	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 %	1.9 %	0.0 %	48.1 %	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	17.2 %	2.3 %	18.6 %	7.7 %	22.6 %	15.4 %	8.4 %	6.0 %	0.0 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.6 %	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 %	0.6 %	11.5 %	4.0 %	14.2 %	9.2 %	5.0 %	5.8 %	0.9 %	0.3 %	28.6 %	14.3 %	0.0 %	0.0 %	0.0 %	0.6 %	100.0 %
Finance Admin	2.5 %	0.3 %	5.7 %	2.0 %	7.1 %	4.6 %	2.5 %	2.9 %	0.4 %	0.2 %	64.3 %	7.1 %	0.0 %	0.0 %	0.0 %	0.3 %	100.0 %
Head Office	6.5 %	0.9 %	12.4 %	3.9 %	14.0 %	9.7 %	5.9 %	4.4 %	0.5 %	2.4 %	12.6 %	18.3 %	4.0 %	4.0 %	0.0 %	0.5 %	100.0 %
T&D Plant	0.0 %	0.0 %	21.8 %	6.8 %	26.8 %	16.8 %	9.1 %	14.2 %	3.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.5 %	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 %	52.0 %	0.0 %	17.3 %	27.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	2.9 %	100.0 %
Distribution Network	0.0 %	0.0 %	0.0 %	10.5 %	45.7 %	28.5 %	15.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Total Plant	16.7 %	0.1 %	17.8 %	5.8 %	22.5 %	14.4 %	7.7 %	11.2 %	2.3 %	0.1 %	0.1 %	0.2 %	0.0 %	0.0 %	0.0 %	1.2 %	100.0 %
Amortization	33.4 %	0.1 %	10.2 %	3.3 %	17.2 %	14.3 %	5.9 %	9.4 %	4.3 %	0.1 %	0.1 %	0.1 %	0.0 %	0.0 %	0.0 %	1.5 %	100.0 %
G&T Rate Base	30.0 %	0.0 %	70.0 %	0.0 %	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	8.8 %	0.4 %	20.5 %	5.1 %	25.1 %	16.6 %	8.4 %	10.1 %	3.2 %	0.0 %	0.1 %	0.1 %	0.0 %	0.0 %	0.0 %	1.4 %	100.0 %
Rate Base	8.8 %	1.3 %	20.4 %	5.1 %	24.9 %	16.4 %	8.4 %	10.0 %	3.1 %	0.0 %	0.1 %	0.1 %	0.0 %	0.0 %	0.0 %	1.4 %	100.0 %



# MECL 2020 Cost Allocation Model

Schedule 3.1																	
Functionalized Revenue Requirement																	
First Allocation																	
	Generati on	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 Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	79	158	252	242	97	90	85	10	2	0	0	0	0	0	0	1	1,016
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	79	158	252	242	97	90	85	10	2	0	0	0	0	0	0	1	1,016
Distribution	76	0	76	345	1,926	752	659	392	0	0	0	0	0	0	0	42	4,267
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution -	0	0	0	232	1,005	627	335	0	0	0	0	0	0	0	0	0	2,198
Transmission - OATT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General	1,103	145	1,402	541	1,674	1,139	641	484	23	208	875	585	176	115	0	51	9,161
Total Operating Expenses	1,258	303	1,730	1,359	4,701	2,609	1,720	886	25	208	875	585	176	115	0	94	16,643
Amortization																	
Amortization Other	31	4	92	14	43	29	16	11	0	2	0	0	0	0	0	1	243
Amortization Plant And Equipme	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amortization	31	4	92	14	43	29	16	11	0	2	0	0	0	0	0	1	243
Total Operating Income	1,289	307	1,821	1,373	4,744	2,638	1,736	896	25	210	875	585	176	115	0	95	16,885
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 Construction	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
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	1,289	307	1,821	1,373	4,744	2,638	1,736	896	25	210	875	585	176	115	0	95	16,885
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	(2,678)	0	(893)	0	0	0	0	0	0	0	0	0	(3,571)
Net Revenue Requirement	1,289	307	1,821	1,373	2,066	2,638	843	896	25	210	875	585	176	115	0	95	13,315

# MECL 2020 Cost Allocation Model

Schedule 3.1																	
Functionalized Revenue Requirement																	
Second Allocation																	
	Generati on	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 Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	272	0	633	0	0	0	0	0	0	0	0	0	0	0	0	0	905
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	272	0	633	0	0	0	0	0	0	0	0	0	0	0	0	0	905
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	131	6	306	76	373	246	126	151	47	1	1	2	0	0	0	21	1,488
Total Operating Expenses	403	6	939	76	373	246	126	151	47	1	1	2	0	0	0	21	2,393
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipme	9,542	38	2,923	929	4,922	4,073	1,694	2,685	1,236	30	15	22	5	5	0	417	28,535
Total Amortization	9,542	38	2,923	929	4,922	4,073	1,694	2,685	1,236	30	15	22	5	5	0	417	28,535
Total Operating Income	9,945	44	3,861	1,005	5,295	4,319	1,820	2,836	1,284	30	17	24	5	5	0	438	30,928
Financing Expenses																	
Long-Term Debt	1,089	156	2,536	631	3,093	2,043	1,041	1,250	391	6	11	15	3	3	0	174	12,442
Short-Term Debt	62	9	144	36	176	116	59	71	22	0	1	1	0	0	0	10	706
Interest Charged To Construction	(39)	(6)	(91)	(23)	(110)	(73)	(37)	(45)	(14)	(0)	(0)	(1)	(0)	(0)	0	(6)	(444)
Amortization of Financing Costs	1	0	3	1	3	2	1	1	0	0	0	0	0	0	0	0	14
Total Financing Expenses	1,113	160	2,592	645	3,161	2,088	1,064	1,277	400	6	11	15	4	3	0	178	12,718
Earnings before Income Taxes	1,812	260	4,219	1,050	5,146	3,399	1,732	2,079	651	9	18	25	6	5	0	290	20,701
Income Taxes	553	79	1,288	321	1,571	1,037	529	635	199	3	5	8	2	2	0	88	6,318
Net Earnings	1,259	181	2,932	730	3,575	2,361	1,203	1,445	452	6	12	17	4	4	0	201	14,382
Gross Revenue Requirement	12,870	464	10,673	2,700	13,602	9,806	4,615	6,192	2,334	45	46	65	15	14	0	906	64,347
OATT Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	(24)	(3)	(56)	(14)	(68)	(45)	(23)	(28)	(9)	(0)	(0)	(0)	(0)	(0)	0	(4)	(274)
Net Revenue Requirement	12,846	461	10,617	2,686	13,534	9,761	4,592	6,165	2,325	45	45	64	15	14	0	902	64,072

# MECL 2020 Cost Allocation Model

Schedule 3.1																	
Functionalized Revenue Requirement																	
Total																	
	Generati on	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 Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	2,199	120,761	6,033	242	97	90	85	10	2	0	0	0	0	0	0	1	129,520
ECAM Adjustment	0	(1,333)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,333)
Net Energy Costs	2,199	119,428	6,033	242	97	90	85	10	2	0	0	0	0	0	0	1	128,187
Distribution	76	0	76	465	1,926	1,390	659	392	0	163	0	0	0	0	0	42	5,188
Transmission	0	0	739	0	0	0	0	0	0	0	0	0	0	0	0	0	739
Transmission and Distribution -	0	0	0	397	1,005	627	335	0	0	0	0	0	0	0	0	0	2,364
Transmission - OATT	0	0	218	0	0	0	0	0	0	0	0	0	0	0	0	0	218
General	1,234	151	1,707	617	2,047	1,386	767	635	71	657	876	586	351	115	0	72	11,272
Total Operating Expenses	3,509	119,579	8,772	1,721	5,075	3,493	1,846	1,037	73	820	876	586	351	115	0	115	147,967
Amortization																	
Amortization Other	31	671	92	14	43	29	16	11	0	2	0	0	0	0	0	1	909
Amortization Plant And Equipme	9,542	38	2,923	929	4,922	4,073	1,694	2,685	1,236	30	15	22	5	5	0	417	28,535
Total Amortization	9,573	709	3,014	943	4,965	4,102	1,710	2,696	1,236	32	15	22	5	5	0	418	29,445
Total Operating Income	13,081	120,288	11,786	2,663	10,039	7,595	3,556	3,732	1,309	852	891	609	356	120	0	533	177,412
Financing Expenses																	
Long-Term Debt	1,089	156	2,536	631	3,093	2,043	1,041	1,250	391	6	11	15	3	3	0	174	12,442
Short-Term Debt	62	9	144	36	176	116	59	71	22	0	1	1	0	0	0	10	706
Interest Charged To Construction	(39)	(6)	(91)	(23)	(110)	(73)	(37)	(45)	(14)	(0)	(0)	(1)	(0)	(0)	0	(6)	(444)
Amortization of Financing Costs	1	0	3	1	3	2	1	1	0	0	0	0	0	0	0	0	14
Total Financing Expenses	1,113	160	2,592	645	3,161	2,088	1,064	1,277	400	6	11	15	4	3	0	178	12,718
Earnings before Income Taxes	1,812	260	4,219	1,050	5,146	3,399	1,732	2,079	651	9	18	25	6	5	0	290	20,701
Income Taxes	553	79	1,288	321	1,571	1,037	529	635	199	3	5	8	2	2	0	88	6,318
Net Earnings	1,259	181	2,932	730	3,575	2,361	1,203	1,445	452	6	12	17	4	4	0	201	14,382
Gross Revenue Requirement	16,007	120,708	18,598	4,359	18,346	13,082	6,351	7,089	2,359	866	920	649	366	129	0	1,001	210,831
OATT Revenue	0	0	(2,513)	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,513)
Other Revenue	(24)	(3)	(56)	(14)	(2,746)	(45)	(916)	(28)	(9)	(0)	(0)	(0)	(0)	(475)	(684)	(4)	(5,005)
Net Revenue Requirement	15,983	120,704	16,029	4,345	15,600	13,037	5,436	7,061	2,351	866	920	649	366	(346)	(684)	997	203,313

# MECL 2020 Cost Allocation Model

Schedule 3.2																	
Functionalized Labour																	
Direct Assigned (\$,000)																	
	Generati on	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 Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	1,020	0	48	0	0	0	0	0	0	0	0	0	0	0	0	0	1,067
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	1,020	0	48	0	0	0	0	0	0	0	0	0	0	0	0	0	1,067
Distribution	0	0	0	88	0	502	0	0	0	77	0	0	0	0	0	0	667
Transmission	0	0	695	0	0	0	0	0	0	0	0	0	0	0	0	0	695
Transmission and Distribution -	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	211	0	0	0	0	0	0	0	0	0	0	0	0	0	211
General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	1,020	0	954	88	0	502	0	0	0	77	0	0	0	0	0	0	2,640
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipme	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	1,020	0	954	88	0	502	0	0	0	77	0	0	0	0	0	0	2,640
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 Construction	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
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	1,020	0	954	88	0	502	0	0	0	77	0	0	0	0	0	0	2,640
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	1,020	0	954	88	0	502	0	0	0	77	0	0	0	0	0	0	2,640

# MECL 2020 Cost Allocation Model

Schedule 3.2																	
Functionalized Labour																	
For Allocation																	
	ECC	SCADA	T&D Plant	Distributi on Lines	Distributi on												Total
Operating Expenses																	
Energy Costs	900	0	62	0	0	0	0	0	0	0	0	0	0	0	0	0	963
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	900	0	62	0	0	0	0	0	0	0	0	0	0	0	0	0	963
Distribution	0	163	0	1,394	1,457	0	0	0	0	0	0	0	0	0	0	0	3,014
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	900	163	62	1,394	1,457	0	0	0	0	0	0	0	0	0	0	0	3,977
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipme	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	900	163	62	1,394	1,457	0	0	0	0	0	0	0	0	0	0	0	3,977
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 Construction	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
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	900	163	62	1,394	1,457	0	0	0	0	0	0	0	0	0	0	0	3,977
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	900	163	62	1,394	1,457	0	0	0	0	0	0	0	0	0	0	0	3,977

# MECL 2020 Cost Allocation Model

Schedule 3.2																	
Functionalized Labour																	
Required Allocation Factors																	
	Generati on	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 Payment s	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 %	21.8 %	6.8 %	26.8 %	16.8 %	9.1 %	14.2 %	3.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.5 %	100.0 %
Distribution Lines	0.0 %	0.0 %	0.0 %	0.0 %	52.0 %	0.0 %	17.3 %	27.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	2.9 %	100.0 %
Distribution Network	0.0 %	0.0 %	0.0 %	10.5 %	45.7 %	28.5 %	15.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Allocation																	
	Generati on	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 Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	75	150	239	229	92	85	81	9	2	0	0	0	0	0	0	1	963
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	75	150	239	229	92	85	81	9	2	0	0	0	0	0	0	1	963
Distribution	41	0	41	194	1,404	429	477	387	0	0	0	0	0	0	0	41	3,014
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution - O	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	116	150	279	424	1,496	514	558	396	2	0	0	0	0	0	0	42	3,977
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipme	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	116	150	279	424	1,496	514	558	396	2	0	0	0	0	0	0	42	3,977
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 Construction	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
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	116	150	279	424	1,496	514	558	396	2	0	0	0	0	0	0	42	3,977
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	116	150	279	424	1,496	514	558	396	2	0	0	0	0	0	0	42	3,977

# MECL 2020 Cost Allocation Model

Schedule 3.2																	
Functionalized Labour																	
Total																	
	Generati on	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 Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	1,095	150	286	229	92	85	81	9	2	0	0	0	0	0	0	1	2,030
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	1,095	150	286	229	92	85	81	9	2	0	0	0	0	0	0	1	2,030
Distribution	41	0	41	283	1,404	931	477	387	0	77	0	0	0	0	0	41	3,681
Transmission	0	0	695	0	0	0	0	0	0	0	0	0	0	0	0	0	695
Transmission and Distribution -	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	211	0	0	0	0	0	0	0	0	0	0	0	0	0	211
General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	1,135	150	1,233	512	1,496	1,017	558	396	2	77	0	0	0	0	0	42	6,617
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipme	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	1,135	150	1,233	512	1,496	1,017	558	396	2	77	0	0	0	0	0	42	6,617
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 Construction	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
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	1,135	150	1,233	512	1,496	1,017	558	396	2	77	0	0	0	0	0	42	6,617
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	1,135	150	1,233	512	1,496	1,017	558	396	2	77	0	0	0	0	0	42	6,617

# MECL 2020 Cost Allocation Model

Schedule 3.3																	
Functionalized Vehicle																	
Direct Assigned (\$,000)																	
	Generati on	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 Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	29	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	31
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	29	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	31
Distribution	0	0	0	1	0	51	0	0	0	5	0	0	0	0	0	0	58
Transmission	0	0	57	0	0	0	0	0	0	0	0	0	0	0	0	0	57
Transmission and Distribution -	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	2
General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	29	0	61	1	0	51	0	0	0	5	0	0	0	0	0	0	148
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipme	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	29	0	61	1	0	51	0	0	0	5	0	0	0	0	0	0	148
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 Construction	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
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	29	0	61	1	0	51	0	0	0	5	0	0	0	0	0	0	148
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	29	0	61	1	0	51	0	0	0	5	0	0	0	0	0	0	148



# MECL 2020 Cost Allocation Model

Schedule 3.3																	
Functionalized Vehicle																	
For Allocation																	
	ECC	SCADA	T&D Plant	Distribution Lines	Distribution												Total
Operating Expenses																	
Energy Costs	23	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	28
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	23	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	28
Distribution	0	13	0	11	150	0	0	0	0	0	0	0	0	0	0	0	174
Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission and Distribution - OATT	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	23	13	5	11	150	0	0	0	0	0	0	0	0	0	0	0	202
Amortization																	
Amortization Other	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
Total Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Income	23	13	5	11	150	0	0	0	0	0	0	0	0	0	0	0	202
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 Construction	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
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	23	13	5	11	150	0	0	0	0	0	0	0	0	0	0	0	202
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	23	13	5	11	150	0	0	0	0	0	0	0	0	0	0	0	202
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 %	21.8 %	6.8 %	26.8 %	16.8 %	9.1 %	14.2 %	3.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.5 %	100.0 %
Distribution Lines	0.0 %	0.0 %	0.0 %	0.0 %	52.0 %	0.0 %	17.3 %	27.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	2.9 %	100.0 %
Distribution Network	0.0 %	0.0 %	0.0 %	10.5 %	45.7 %	28.5 %	15.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %

# MECL 2020 Cost Allocation Model

Schedule 3.3																	
Functionalized Vehicle																	
Allocation																	
	Generati on	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 Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	2	4	7	6	3	3	2	1	0	0	0	0	0	0	0	0	28
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	2	4	7	6	3	3	2	1	0	0	0	0	0	0	0	0	28
Distribution	3	0	3	19	75	44	26	3	0	0	0	0	0	0	0	0	174
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	5	4	10	25	79	47	28	4	0	0	0	0	0	0	0	0	202
Amortization																	
Amortization Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amortization Plant And Equipme	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	5	4	10	25	79	47	28	4	0	0	0	0	0	0	0	0	202
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 Construction	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
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	5	4	10	25	79	47	28	4	0	0	0	0	0	0	0	0	202
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	5	4	10	25	79	47	28	4	0	0	0	0	0	0	0	0	202

# MECL 2020 Cost Allocation Model

Schedule 3.3																	
Functionalized Vehicle																	
Total																	
	Generati on	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 Payment s	Lighting	Total
Operating Expenses																	
Energy Costs	31	4	9	6	3	3	2	1	0	0	0	0	0	0	0	0	59
ECAM Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Energy Costs	31	4	9	6	3	3	2	1	0	0	0	0	0	0	0	0	0
Distribution	3	0	3	20	75	95	26	3	0	5	0	0	0	0	0	0	232
Transmission	0	0	57	0	0	0	0	0	0	0	0	0	0	0	0	0	57
Transmission and Distribution -	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission - OATT	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	2
General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	35	4	71	26	79	98	28	4	0	5	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 Equipme	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	35	4	71	26	79	98	28	4	0	5	0	0	0	0	0	0	350
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 Construction	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
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	35	4	71	26	79	98	28	4	0	5	0	0	0	0	0	0	350
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	35	4	71	26	79	98	28	4	0	5	0	0	0	0	0	0	350

# MECL 2020 Cost Allocation Model

Schedule 3.4																	
Functionalized Rate Base																	
Direct Assigned (\$,000)																	
	Generati on	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 Payment s	Lighting	Total
Fixed Assets																	
Production	40,418	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40,418
Transmission & Distribution																	
Substations	0	0	964	3,094	0	0	0	0	0	0	0	0	0	0	0	0	4,058
Lines and Line Transformers	0	0	52,592	0	0	67,149	0	41,049	0	0	0	0	0	0	0	0	160,790
SCADA and Communications	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	14,097	0	0	0	0	0	0	0	14,097
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,040	6,040
Total Transmission & Distribut	0	0	53,556	3,094	0	67,149	0	41,049	14,097	0	0	0	0	0	0	6,040	184,985
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	40,418	0	53,556	3,094	0	67,149	0	41,049	14,097	0	0	0	0	0	0	6,040	225,403
Contributions - Net	0	0	20,938	0	0	0	0	0	0	0	0	0	0	0	0	0	20,938
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	(780)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(780)
Deferred Charges	(534)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(534)
Employee Future Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DSM	0	(48)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(48)
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	(534)	(829)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,363)
Deferred Financing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd pre-2004 costs recove	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd post-2003 costs recove	0	2,517	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,517
Regulatory Liabilities - Other	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	2,930	0	0	0	0	0	0	0	0	0	0	0	0	0	2,930
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible Assets	0	0	2,930	0	0	0	0	0	0	0	0	0	0	0	0	0	2,930
Deferred Charge	1,880	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,880
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	41,763	1,689	77,425	3,094	0	67,149	0	41,049	14,097	0	0	0	0	0	0	6,040	252,306

# MECL 2020 Cost Allocation Model

Schedule 3.4																	
Functionalized Rate Base																	
For Allocation	First Allocation											Second Al	Third Allocation				
	Substatio ns 1841 Account	ECC	SCADA	Primary & Secondar y	Distributi on Facilities	Distributi on Lines	Distributi on Network	Transport ation	Labour	Head Office	Contribut ions 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	40,955	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40,955
Lines and Line Transformers	0	0	0	133,623	0	0	3,282	0	0	0	0	0	0	0	0	0	136,905
SCADA and Communications	0	0	4,811	0	0	0	0	0	0	0	0	0	0	0	0	0	4,811
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 & Distribut	40,955	0	4,811	133,623	0	0	3,282	0	0	0	0	0	0	0	0	0	182,670
Administrative & General	0	813	0	0	0	0	6,954	8,147	4,936	3,229	0	0	0	0	0	0	24,079
Gross Fixed Assets	40,955	813	4,811	133,623	0	0	10,236	8,147	4,936	3,229	0	0	0	0	0	0	206,749
Contributions - Net	0	0	0	0	0	0	0	0	0	0	40,757	0	0	0	0	0	40,757
Future Income Taxes																	
Fixed Assets Recovery	0	0	0	0	0	0	0	0	0	0	0	(56,484)	0	0	0	0	(56,484)
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	3,271	0	0	0	0	0	0	0	3,271
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	4,842	0	0	0	0	4,842
Future Income Tax Asset	0	0	0	0	0	0	0	0	0	0	0	25,967	0	0	0	0	25,967
Other	0	0	0	0	0	0	0	0	0	0	0	35	0	0	0	0	35
Tax Adjustments for CAR	0	0	0	0	0	0	0	0	0	0	0	13,228	0	0	0	0	13,228
Total Future Income Taxes	0	0	0	0	0	0	0	0	3,271	0	0	(12,412)	0	0	0	0	(9,142)
Deferred Financing Costs	0	0	0	0	0	0	0	0	0	0	0	652	0	0	0	0	652
Unrecoverd pre-2004 costs recove	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd post-2003 costs recove	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	(15,619)	0	0	0	0	(15,619)
Regulatory Asset - Other	0	0	0	0	0	0	0	0	(9,352)	0	0	0	0	0	0	0	(9,352)
Intangible Assets																	
Right of Ways	0	0	0	0	210	0	0	0	0	0	0	0	0	0	0	0	210
Software	0	0	0	0	0	0	0	0	853	0	0	0	0	0	0	0	853
Total Intangible Assets	0	0	0	0	210	0	0	0	853	0	0	0	0	0	0	0	1,063
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	4,018	0	0	0	0	0	0	0	0	0	0	4,018
Gross operating expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	4,955	0	0	4,955
Income taxes paid	0	0	0	0	0	0	0	0	0	0	0	0	327	0	0	0	327
Total Working Capital	0	0	0	0	0	4,018	0	0	0	0	0	0	327	4,955	0	0	9,301
Total	40,955	813	4,811	133,623	210	4,018	10,236	8,147	(292)	3,229	40,757	(27,380)	327	4,955	0	0	224,409

# MECL 2020 Cost Allocation Model

Schedule 3.4																	
Functionalized Rate Base																	
Required Allocation Factors																	
	Generati on	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 Payment s	Lighting	Total
Substations 1841 Account	0.0 %	0.0 %	53.0 %	47.0 %	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 %	51.1 %	31.9 %	17.0 %	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 %	52.0 %	0.0 %	17.3 %	27.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	2.9 %	100.0 %
Distribution Network	0.0 %	0.0 %	0.0 %	10.5 %	45.7 %	28.5 %	15.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Transportation	9.9 %	1.1 %	20.3 %	7.5 %	22.4 %	28.0 %	8.1 %	1.1 %	0.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.1 %	100.0 %
Labour	17.2 %	2.3 %	18.6 %	7.7 %	22.6 %	15.4 %	8.4 %	6.0 %	0.0 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.6 %	100.0 %
Head Office	6.5 %	0.9 %	12.4 %	3.9 %	14.0 %	9.7 %	5.9 %	4.4 %	0.5 %	2.4 %	12.6 %	18.3 %	4.0 %	4.0 %	0.0 %	0.5 %	100.0 %
Contributions Related Distribution	0.0 %	0.0 %	0.0 %	0.0 %	37.6 %	23.4 %	12.5 %	20.1 %	4.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	2.1 %	100.0 %
Net Plant	8.8 %	0.1 %	20.8 %	5.2 %	25.0 %	16.8 %	8.4 %	10.0 %	3.2 %	0.1 %	0.1 %	0.1 %	0.0 %	0.0 %	0.0 %	1.4 %	100.0 %
Rate Base Excluding WC	8.8 %	0.4 %	20.5 %	5.1 %	25.1 %	16.6 %	8.4 %	10.1 %	3.2 %	0.0 %	0.1 %	0.1 %	0.0 %	0.0 %	0.0 %	1.4 %	100.0 %
O&M	2.1 %	82.1 %	5.4 %	1.1 %	3.2 %	2.2 %	1.2 %	0.6 %	0.0 %	0.6 %	0.6 %	0.4 %	0.2 %	0.1 %	0.0 %	0.1 %	100.0 %

# MECL 2020 Cost Allocation Model

Schedule 3.4																	
Functionalized Rate Base																	
First Allocation																	
	Generati on	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 Payment s	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	21,706	19,249	0	0	0	0	0	0	0	0	0	0	0	0	40,955
Lines and Line Transformers	0	0	0	346	101,717	936	33,906	0	0	0	0	0	0	0	0	0	136,905
SCADA and Communications	1,203	0	1,203	1,203	401	401	401	0	0	0	0	0	0	0	0	0	4,811
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 & Distribut	1,203	0	22,909	20,797	102,118	1,336	34,307	0	0	0	0	0	0	0	0	0	182,670
Administrative & General	1,929	365	3,178	2,059	6,643	5,400	2,391	525	20	260	406	590	129	129	0	56	24,079
Gross Fixed Assets	3,131	365	26,086	22,856	108,761	6,737	36,697	525	20	260	406	590	129	129	0	56	206,749
Contributions - Net	0	0	0	0	15,322	9,555	5,107	8,180	1,725	0	0	0	0	0	0	868	40,757
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	561	74	609	253	739	502	276	196	1	38	0	0	0	0	0	21	3,271
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	561	74	609	253	739	502	276	196	1	38	0	0	0	0	0	21	3,271
Deferred Financing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd pre-2004 costs recove	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd post-2003 costs recove	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 - Other	(1,605)	(212)	(1,743)	(723)	(2,114)	(1,437)	(788)	(559)	(3)	(108)	0	0	0	0	0	(59)	(9,352)
Intangible Assets																	
Right of Ways	0	0	0	0	107	67	36	0	0	0	0	0	0	0	0	0	210
Software	146	19	159	66	193	131	72	51	0	10	0	0	0	0	0	5	853
Total Intangible Assets	146	19	159	66	300	198	108	51	0	10	0	0	0	0	0	5	1,063
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	2,089	0	696	1,115	0	0	0	0	0	0	0	118	4,018
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	2,089	0	696	1,115	0	0	0	0	0	0	0	118	4,018
Total	2,234	246	25,112	22,452	125,097	15,555	42,096	9,507	1,743	199	406	590	129	129	0	1,009	246,506

# MECL 2020 Cost Allocation Model

Schedule 3.4																	
Functionalized Rate Base																	
Second Allocation																	
	Generati on	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 Payment s	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 Transformers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SCADA and Communications	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 & Distribut	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	(4,958)	(44)	(11,762)	(2,952)	(14,112)	(9,489)	(4,755)	(5,651)	(1,797)	(31)	(46)	(67)	(15)	(15)	0	(791)	(56,484)
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	425	4	1,008	253	1,210	813	408	484	154	3	4	6	1	1	0	68	4,842
Future Income Tax Asset	2,279	20	5,407	1,357	6,488	4,362	2,186	2,598	826	14	21	31	7	7	0	364	25,967
Other	3	0	7	2	9	6	3	3	1	0	0	0	0	0	0	0	35
Tax Adjustments for CAR	1,161	10	2,755	691	3,305	2,222	1,114	1,323	421	7	11	16	3	3	0	185	13,228
Total Future Income Taxes	(1,089)	(10)	(2,585)	(649)	(3,101)	(2,085)	(1,045)	(1,242)	(395)	(7)	(10)	(15)	(3)	(3)	0	(174)	(12,412)
Deferred Financing Costs	57	1	136	34	163	110	55	65	21	0	1	1	0	0	0	9	652
Unrecoverd pre-2004 costs recove	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd post-2003 costs recove	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Liabilities - Other	(1,371)	(12)	(3,253)	(816)	(3,902)	(2,624)	(1,315)	(1,563)	(497)	(8)	(13)	(19)	(4)	(4)	0	(219)	(15,619)
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	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	(2,403)	(21)	(5,702)	(1,431)	(6,841)	(4,600)	(2,305)	(2,739)	(871)	(15)	(22)	(32)	(7)	(7)	0	(383)	(27,380)



# MECL 2020 Cost Allocation Model

Schedule 3.4																	
Functionalized Rate Base																	
Third Allocation																	
	Generati on	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 Payment s	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 Transformers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SCADA and Communications	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 & Distribut	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 recove	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd post-2003 costs recove	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 - 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	106	4,070	267	56	160	111	59	30	1	28	30	20	12	4	0	3	4,955
Income taxes paid	29	1	67	17	82	54	28	33	10	0	0	0	0	0	0	5	327
Total Working Capital	135	4,072	334	73	242	165	86	63	11	28	30	20	12	4	0	8	5,283
Total	135	4,072	334	73	242	165	86	63	11	28	30	20	12	4	0	8	5,283

# MECL 2020 Cost Allocation Model

Schedule 3.4																	
Functionalized Rate Base																	
Total																	
	Generati on	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 Payment s	Lighting	Total
Fixed Assets																	
Production	40,418	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40,418
Transmission & Distribution																	
Substations	0	0	22,670	22,342	0	0	0	0	0	0	0	0	0	0	0	0	45,012
Lines and Line Transformers	0	0	52,592	346	101,717	68,085	33,906	41,049	0	0	0	0	0	0	0	0	297,695
SCADA and Communications	1,203	0	1,203	1,203	401	401	401	0	0	0	0	0	0	0	0	0	4,811
Meters	0	0	0	0	0	0	0	0	14,097	0	0	0	0	0	0	0	14,097
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,040	6,040
Total Transmission & Distribut	1,203	0	76,465	23,891	102,118	68,486	34,307	41,049	14,097	0	0	0	0	0	0	6,040	367,655
Administrative & General	1,929	365	3,178	2,059	6,643	5,400	2,391	525	20	260	406	590	129	129	0	56	24,079
Gross Fixed Assets	43,550	365	79,643	25,950	108,761	73,886	36,697	41,574	14,117	260	406	590	129	129	0	6,096	432,152
Contributions - Net	0	0	20,938	0	15,322	9,555	5,107	8,180	1,725	0	0	0	0	0	0	868	61,695
Future Income Taxes																	0
Fixed Assets Recovery	(4,958)	(44)	(11,762)	(2,952)	(14,112)	(9,489)	(4,755)	(5,651)	(1,797)	(31)	(46)	(67)	(15)	(15)	0	(791)	(56,484)
ECAM	0	(780)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(780)
Deferred Charges	(534)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(534)
Employee Future Benefits	561	74	609	253	739	502	276	196	1	38	0	0	0	0	0	21	3,271
DSM	0	(48)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(48)
Future Income Tax Liability	425	4	1,008	253	1,210	813	408	484	154	3	4	6	1	1	0	68	4,842
Future Income Tax Asset	2,279	20	5,407	1,357	6,488	4,362	2,186	2,598	826	14	21	31	7	7	0	364	25,967
Other	3	0	7	2	9	6	3	3	1	0	0	0	0	0	0	0	35
Tax Adjustments for CAR	1,161	10	2,755	691	3,305	2,222	1,114	1,323	421	7	11	16	3	3	0	185	13,228
Total Future Income Taxes	(1,063)	(764)	(1,975)	(396)	(2,362)	(1,583)	(769)	(1,046)	(394)	31	(10)	(15)	(3)	(3)	0	(153)	(10,505)
Deferred Financing Costs	57	1	136	34	163	110	55	65	21	0	1	1	0	0	0	9	652
Unrecoverd pre-2004 costs recove	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrecoverd post-2003 costs recove	0	2,517	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,517
Regulatory Liabilities - Other	(1,371)	(12)	(3,253)	(816)	(3,902)	(2,624)	(1,315)	(1,563)	(497)	(8)	(13)	(19)	(4)	(4)	0	(219)	(15,619)
Regulatory Asset - Other	(1,605)	(212)	(1,743)	(723)	(2,114)	(1,437)	(788)	(559)	(3)	(108)	0	0	0	0	0	(59)	(9,352)
Intangible Assets																	
Right of Ways	0	0	2,930	0	107	67	36	0	0	0	0	0	0	0	0	0	3,140
Software	146	19	159	66	193	131	72	51	0	10	0	0	0	0	0	5	853
Total Intangible Assets	146	19	3,089	66	300	198	108	51	0	10	0	0	0	0	0	5	3,993
Deferred Charge	1,880	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,880
Working Capital																	0
Inventory	0	0	0	0	2,089	0	696	1,115	0	0	0	0	0	0	0	118	4,018
Gross operating expenses	106	4,070	267	56	160	111	59	30	1	28	30	20	12	4	0	3	4,955
Income taxes paid	29	1	67	17	82	54	28	33	10	0	0	0	0	0	0	5	327
Total Working Capital	135	4,072	334	73	2,331	165	782	1,178	11	28	30	20	12	4	0	126	9,301
Total	41,729	5,986	97,169	24,187	118,498	78,269	39,877	47,880	14,980	212	414	578	134	126	0	6,674	476,714

# MECL 2020 Cost Allocation Model

Schedule 3.5																	
Functionalized Contributions Related Distribution Plant																	
Direct Assigned (\$,000)																	
	Generati on	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 Payment s	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 Transformers	0	0	0	0	0	90,672	0	77,698	0	0	0	0	0	0	0	0	168,371
SCADA and Communications	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	16,385	0	0	0	0	0	0	0	16,385
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,248	8,248
Total Transmission & Distribut	0	0	0	0	0	90,672	0	77,698	16,385	0	0	0	0	0	0	8,248	193,004
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	90,672	0	77,698	16,385	0	0	0	0	0	0	8,248	193,004
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	90,672	0	77,698	16,385	0	0	0	0	0	0	8,248	193,004
For Allocation																	
	Primary &	Distributi on															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 Transformers	193,862	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	193,862
SCADA and Communications	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 & Distribut	193,862	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	193,862
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	193,862	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	193,862
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	193,862	282	0	0	0	0	0	0	0	0	0	0	0	0	0	0	194,144
Required Allocation Factors																	
	Generati on	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 Payment s	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 %	51.1 %	31.9 %	17.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %

# MECL 2020 Cost Allocation Model

Schedule 3.5																	
Functionalized Contributions Related Distribution Plant																	
Allocation																	
	Generati on	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 Payment s	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 Transformers	0	0	0	0	145,396	0	48,465	0	0	0	0	0	0	0	0	0	193,862
SCADA and Communications	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 & Distribut	0	0	0	0	145,396	0	48,465	0	0	0	0	0	0	0	0	0	193,862
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	145,396	0	48,465	0	0	0	0	0	0	0	0	0	193,862
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	145,540	90	48,513	0	0	0	0	0	0	0	0	0	194,144
Total																	
	Generati on	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 Payment s	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 Transformers	0	0	0	0	145,396	90,672	48,465	77,698	0	0	0	0	0	0	0	0	362,232
SCADA and Communications	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	16,385	0	0	0	0	0	0	0	16,385
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,248	8,248
Total Transmission & Distribut	0	0	0	0	145,396	90,672	48,465	77,698	16,385	0	0	0	0	0	0	8,248	386,866
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	145,396	90,672	48,465	77,698	16,385	0	0	0	0	0	0	8,248	386,866
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	145,540	90,762	48,513	77,698	16,385	0	0	0	0	0	0	8,248	387,148

# MECL 2020 Cost Allocation Model

Schedule 3.6																	
Functionalized Amortization																	
Direct Assigned (\$,000)																	
	Generati on	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 Payment s	Lighting	Total
Fixed Assets																	
Production	9,103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,103
Transmission & Distribution																	
Substations	0	0	0	87	0	0	0	0	0	0	0	0	0	0	0	0	87
Lines and Line Transformers	0	0	2,317	0	0	3,733	0	2,802	0	0	0	0	0	0	0	0	8,852
SCADA and Communications	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	1,275	0	0	0	0	0	0	0	1,275
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	430	430
Total Transmission & Distribut	0	0	2,317	87	0	3,733	0	2,802	1,275	0	0	0	0	0	0	430	10,644
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	9,103	0	2,317	87	0	3,733	0	2,802	1,275	0	0	0	0	0	0	430	19,747
Contributions - Net	0	0	(519)	0	0	0	0	0	0	0	0	0	0	0	0	0	(519)
Total	9,103	0	1,797	87	0	3,733	0	2,802	1,275	0	0	0	0	0	0	430	19,228
For Allocation																	
	Substatio ns 1841 Account	ECC	SCADA	Primary & Secondar y	Distributi on Facilities	Distributi on Lines	Distributi on Network	Transport ation	Labour	Head Office	Contribut ions 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	1,047	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,047
Lines and Line Transformers	0	0	0	6,212	0	0	(43)	0	0	0	0	0	0	0	0	0	6,169
SCADA and Communications	0	0	654	0	0	0	0	0	0	0	0	0	0	0	0	0	654
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 & Distribut	1,047	0	654	6,212	0	0	(43)	0	0	0	0	0	0	0	0	0	7,870
Administrative & General	0	26	0	0	0	0	267	1,010	966	122	0	0	0	0	0	0	2,391
Gross Fixed Assets	1,047	26	654	6,212	0	0	224	1,010	966	122	0	0	0	0	0	0	10,261
Contributions - Net	0	0	0	0	0	0	0	0	0	0	(953)	0	0	0	0	0	(953)
Total	1,047	26	654	6,212	0	0	224	1,010	966	122	(953)	0	0	0	0	0	9,308

# MECL 2020 Cost Allocation Model

Schedule 3.6																	
Functionalized Amortization																	
Required Allocation Factors																	
	Generati on	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 Payment s	Lighting	Total
Substations 1841 Account	0.0 %	0.0 %	53.0 %	47.0 %	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 %	51.1 %	31.9 %	17.0 %	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 %	52.0 %	0.0 %	17.3 %	27.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	2.9 %	100.0 %
Distribution Network	0.0 %	0.0 %	0.0 %	10.5 %	45.7 %	28.5 %	15.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Transportation	9.9 %	1.1 %	20.3 %	7.5 %	22.4 %	28.0 %	8.1 %	1.1 %	0.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.1 %	100.0 %
Labour	17.2 %	2.3 %	18.6 %	7.7 %	22.6 %	15.4 %	8.4 %	6.0 %	0.0 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.6 %	100.0 %
Head Office	6.5 %	0.9 %	12.4 %	3.9 %	14.0 %	9.7 %	5.9 %	4.4 %	0.5 %	2.4 %	12.6 %	18.3 %	4.0 %	4.0 %	0.0 %	0.5 %	100.0 %
Contributions Related Distribution	0.0 %	0.0 %	0.0 %	0.0 %	37.6 %	23.4 %	12.5 %	20.1 %	4.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	2.1 %	100.0 %
First Allocation																	
	Generati on	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 Payment s	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	555	492	0	0	0	0	0	0	0	0	0	0	0	0	1,047
Lines and Line Transformers	0	0	0	(4)	4,639	(12)	1,546	0	0	0	0	0	0	0	0	0	6,169
SCADA and Communications	163	0	163	163	54	54	54	0	0	0	0	0	0	0	0	0	654
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 & Distribut	163	0	718	651	4,694	42	1,601	0	0	0	0	0	0	0	0	0	7,870
Administrative & General	275	38	407	190	586	521	213	74	1	30	15	22	5	5	0	8	2,391
Gross Fixed Assets	439	38	1,125	841	5,280	563	1,814	74	1	30	15	22	5	5	0	8	10,261
Contributions - Net	0	0	0	0	(358)	(224)	(119)	(191)	(40)	0	0	0	0	0	0	(20)	(953)
Total	439	38	1,125	841	4,922	340	1,694	(117)	(39)	30	15	22	5	5	0	(12)	9,308

# MECL 2020 Cost Allocation Model

Schedule 3.6																	
Functionalized Amortization																	
Total																	
	Generati on	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 Payment s	Lighting	Total
Fixed Assets																	
Production	9,103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,103
Transmission & Distribution																	
Substations	0	0	555	579	0	0	0	0	0	0	0	0	0	0	0	0	1,134
Lines and Line Transformers	0	0	2,317	(4)	4,639	3,721	1,546	2,802	0	0	0	0	0	0	0	0	15,021
SCADA and Communications	163	0	163	163	54	54	54	0	0	0	0	0	0	0	0	0	654
Meters	0	0	0	0	0	0	0	0	1,275	0	0	0	0	0	0	0	1,275
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	430	430
Total Transmission & Distribut	163	0	3,035	738	4,694	3,776	1,601	2,802	1,275	0	0	0	0	0	0	430	18,514
Administrative & General	275	38	407	190	586	521	213	74	1	30	15	22	5	5	0	8	2,391
Gross Fixed Assets	9,542	38	3,442	929	5,280	4,296	1,814	2,876	1,277	30	15	22	5	5	0	437	30,008
Contributions - Net	0	0	(519)	0	(358)	(224)	(119)	(191)	(40)	0	0	0	0	0	0	(20)	(1,473)
Total	9,542	38	2,923	929	4,922	4,073	1,694	2,685	1,236	30	15	22	5	5	0	417	28,535

# MECL 2020 Cost Allocation Model

Schedule 4.0																	
Functionalized Gross Plant																	
Direct Assigned (\$,000)																	
	Generati on	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 Payment s	Lighting	Total
Fixed Assets																	
Production	110,495	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	110,495
Transmission & Distribution																	
Substations	0	0	964	3,553	0	0	0	0	0	0	0	0	0	0	0	0	4,517
Lines and Line Transformers	0	0	76,443	0	0	90,672	0	77,698	0	0	0	0	0	0	0	0	244,813
SCADA and Communications	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	16,385	0	0	0	0	0	0	0	16,385
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,248	8,248
Total Transmission & Distribut	0	0	77,407	3,553	0	90,672	0	77,698	16,385	0	0	0	0	0	0	8,248	273,964
Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Fixed Assets	110,495	0	77,407	3,553	0	90,672	0	77,698	16,385	0	0	0	0	0	0	8,248	384,459
Intangible Assets																	
Right of Ways	0	0	4,498	0	0	0	0	0	0	0	0	0	0	0	0	0	4,498
Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intangible Assets	0	0	4,498	0	0	0	0	0	0	0	0	0	0	0	0	0	4,498
Total	110,495	0	81,905	3,553	0	90,672	0	77,698	16,385	0	0	0	0	0	0	8,248	388,957
For Allocation	First Allocation				Second Al	Third Allocation											
	Substatio ns 1841 Account	ECC	SCADA	Primary & Secondar	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	63,851	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63,851
Lines and Line Transformers	0	0	0	193,862	0	3,282	0	0	0	0	0	0	0	0	0	0	197,144
SCADA and Communications	0	0	13,617	0	0	0	0	0	0	0	0	0	0	0	0	0	13,617
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 & Distribut	63,851	0	13,617	193,862	0	3,282	0	0	0	0	0	0	0	0	0	0	274,612
Administrative & General	0	1,031	0	0	0	8,540	14,207	6,654	5,777	0	0	0	0	0	0	0	36,210
Gross Fixed Assets	63,851	1,031	13,617	193,862	0	11,822	14,207	6,654	5,777	0	0	0	0	0	0	0	310,822
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	2,211	0	0	0	0	0	0	0	0	2,211
Total Intangible Assets	0	0	0	0	282	0	0	2,211	0	0	0	0	0	0	0	0	2,493
Total	63,851	1,031	13,617	193,862	282	11,822	14,207	8,865	5,777	0	0	0	0	0	0	0	313,314



# MECL 2020 Cost Allocation Model

Schedule 4.0																	
Functionalized Gross Plant																	
Required Allocation Factors																	
	Generati on	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 Payment s	Lighting	Total
Substations 1841 Account	0.0 %	0.0 %	53.0 %	47.0 %	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 %	51.1 %	31.9 %	17.0 %	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 %	10.5 %	45.7 %	28.5 %	15.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	100.0 %
Transportation	9.9 %	1.1 %	20.3 %	7.5 %	22.4 %	28.0 %	8.1 %	1.1 %	0.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.1 %	100.0 %
Labour	17.2 %	2.3 %	18.6 %	7.7 %	22.6 %	15.4 %	8.4 %	6.0 %	0.0 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.6 %	100.0 %
Head Office	6.5 %	0.9 %	12.4 %	3.9 %	14.0 %	9.7 %	5.9 %	4.4 %	0.5 %	2.4 %	12.6 %	18.3 %	4.0 %	4.0 %	0.0 %	0.5 %	100.0 %
First Allocation																	
	Generati on	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 Payment s	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	33,841	30,010	0	0	0	0	0	0	0	0	0	0	0	0	63,851
Lines and Line Transformers	0	0	0	0	145,396	0	48,465	0	0	0	0	0	0	0	0	0	193,862
SCADA and Communications	3,404	0	3,404	3,404	1,135	1,135	1,135	0	0	0	0	0	0	0	0	0	13,617
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 & Distribut	3,404	0	37,245	33,414	146,531	1,135	49,600	0	0	0	0	0	0	0	0	0	271,330
Administrative & General	86	172	258	258	86	86	86	0	0	0	0	0	0	0	0	0	1,031
Gross Fixed Assets	3,490	172	37,503	33,672	146,617	1,221	49,686	0	0	0	0	0	0	0	0	0	272,361
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	3,490	172	37,503	33,672	146,617	1,221	49,686	0	0	0	0	0	0	0	0	0	272,361

# MECL 2020 Cost Allocation Model

Schedule 4.0																	
Functionalized Gross Plant																	
Second Allocation																	
	Generati on	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 Payment s	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 Transformers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SCADA and Communications	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 & Distribut	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																	
	Generati on	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 Payment s	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 Transformers	0	0	0	346	1,500	936	500	0	0	0	0	0	0	0	0	0	3,282
SCADA and Communications	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 & Distribut	0	0	0	346	1,500	936	500	0	0	0	0	0	0	0	0	0	3,282
Administrative & General	2,920	357	4,841	2,712	9,405	7,990	3,348	806	35	434	726	1,056	231	231	0	86	35,179
Gross Fixed Assets	2,920	357	4,841	3,058	10,906	8,926	3,848	806	35	434	726	1,056	231	231	0	86	38,461
Intangible Assets																	
Right of Ways	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software	379	50	412	171	500	340	186	132	1	26	0	0	0	0	0	14	2,211
Total Intangible Assets	379	50	412	171	500	340	186	132	1	26	0	0	0	0	0	14	2,211
Total	3,299	407	5,253	3,229	11,405	9,265	4,035	938	35	459	726	1,056	231	231	0	100	40,671

# MECL 2020 Cost Allocation Model

Schedule 4.0																	
Functionalized Gross Plant																	
Total																	
	Generati on	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 Payment s	Lighting	Total
Fixed Assets																	
Production	110,495	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	110,495
Transmission & Distribution																	
Substations	0	0	34,805	33,563	0	0	0	0	0	0	0	0	0	0	0	0	68,368
Lines and Line Transformers	0	0	76,443	346	146,897	91,608	48,966	77,698	0	0	0	0	0	0	0	0	441,957
SCADA and Communications	3,404	0	3,404	3,404	1,135	1,135	1,135	0	0	0	0	0	0	0	0	0	13,617
Meters	0	0	0	0	0	0	0	0	16,385	0	0	0	0	0	0	0	16,385
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,248	8,248
Total Transmission & Distribut	3,404	0	114,652	37,313	148,032	92,743	50,100	77,698	16,385	0	0	0	0	0	0	8,248	548,576
Administrative & General	3,005	529	5,099	2,970	9,491	8,076	3,434	806	35	434	726	1,056	231	231	0	86	36,210
Gross Fixed Assets	116,904	529	119,751	40,283	157,523	100,819	53,534	78,504	16,420	434	726	1,056	231	231	0	8,334	695,281
Intangible Assets																	
Right of Ways	0	0	4,498	0	144	90	48	0	0	0	0	0	0	0	0	0	4,780
Software	379	50	412	171	500	340	186	132	1	26	0	0	0	0	0	14	2,211
Total Intangible Assets	379	50	4,910	171	644	429	234	132	1	26	0	0	0	0	0	14	6,990
Total	117,284	579	124,661	40,454	158,167	101,248	53,769	78,636	16,421	459	726	1,056	231	231	0	8,348	702,271

# MECL 2020 Cost Allocation Model

Schedule 4.1	
Revenue Requirement Summary	
Operating Expenses	(\$,000)
Energy Costs	129,520
ECAM Adjustment	(1,333)
Net Energy Costs	128,187
Distribution	5,188
Transmission	739
Transmission and Distribution - OATT	2,364
Transmission - OATT	218
General	11,272
Total Operating Expenses	147,967
Amortization	
Amortization Other	909
Amortization Plant And Equipment	28,535
Total Amortization	29,445
Total Operating Income	177,412
Financing Expenses	
Long-Term Debt	12,442
Short-Term Debt	706
Interest Charged To Construction	(444)
Amortization of Financing Costs	14
Total Financing Expenses	12,718
Earnings before Income Taxes	20,701
Income Taxes	6,318
Net Earnings	14,382
Gross Revenue Requirement	210,831
OATT Revenue	(2,513)
Other Revenue	(5,005)
Net Revenue Requirement	203,313

# MECL 2020 Cost Allocation Model

Schedule 4.2				
2020 Rate Base (\$,000)				
	Open	Close	Mid Year	Basis for Functionalization
Fixed Assets				
Production	49,483	31,353	40,418	Detailed Analysis
Transmission & Distribution				
Substations	42,204	47,820	45,012	Detailed Analysis
Lines and Line Transformers	291,242	304,147	297,695	Detailed Analysis
SCADA and Communications	4,667	4,955	4,811	Detailed Analysis
Meters	14,401	13,792	14,097	Detailed Analysis
Street & Private Area Lights	5,822	6,259	6,040	Detailed Analysis
Total Transmission & Distribution	358,336	376,973	367,655	
Administrative & General	23,119	25,039	24,079	Detailed Analysis
Net Fixed Assets	430,939	433,366	432,152	
Contributions - Net	60,820	62,571	61,695	Detailed Analysis
Future Income Taxes				
Fixed Assets Recovery	(55,226)	(57,742)	(56,484)	Net Plant
ECAM	(669)	(892)	(780)	Purchased Power
Deferred Charges	(550)	(519)	(534)	Generation
Employee Future Benefits	3,567	2,975	3,271	Labour
DSM	(45)	(52)	(48)	Purchased Power
Future Income Tax Liability	5,216	4,468	4,842	Net Plant
Future Income Tax Asset	18,958	32,975	25,967	Net Plant
Other	10	59	35	Net Plant
Tax Adjustments for CAR	13,162	13,294	13,228	Net Plant
Total Future Income Taxes	(15,576)	(5,434)	(10,505)	Net Plant
Deferred Financing Costs	656	648	652	Net Plant
Unrecovered pre-2004 costs recovered	0	0	0	Purchased Power
Unrecovered post-2003 costs recovered	2,158	2,877	2,517	Purchased Power
Regulatory Liabilities - Other	(16,827)	(14,412)	(15,619)	Net Plant
Regulatory Asset - Other	(10,495)	(8,209)	(9,352)	Labour
Intangible Assets				
Right of Ways	3,156	3,124	3,140	Detailed Analysis
Software	846	860	853	Detailed Analysis
Total Intangible Assets	4,002	3,984	3,993	
Deferred Charge	1,918	1,841	1,880	Generation
Working Capital				
Inventory	4,367	3,669	4,018	Distribution Lines
Gross operating expenses	4,837	5,074	4,955	O&M
Income taxes paid	126	528	327	Rate Base Excluding WC
Total Working Capital	9,330	9,271	9,301	
Rate Base	466,925	486,504	476,714	

# MECL 2020 Cost Allocation Model

Schedule 5.0																	
Functional Allocator Summary																	
Percent (%)																	
Functional Allocator	Generati on	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 Payment s	Lighting	Total
Exogenous Allocators																	
Substations 1841 Account	0.0 %	0.0 %	53.0 %	47.0 %	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 %	1.9 %	0.0 %	48.1 %	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 %	1.0 %	3.7 %	0.0 %	95.3 %	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 %	51.1 %	31.9 %	17.0 %	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	0.6 %	0.0 %	21.7 %	6.8 %	26.6 %	16.7 %	9.0 %	14.1 %	3.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.5 %	100.0 %
Procurement	0.0 %	0.0 %	21.6 %	6.3 %	27.1 %	16.9 %	9.0 %	14.5 %	3.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.5 %	100.0 %
Distribution Lines	0.0 %	0.0 %	0.0 %	0.0 %	52.0 %	0.0 %	17.3 %	27.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	2.9 %	100.0 %
Distribution Network	0.0 %	0.0 %	0.0 %	10.5 %	45.7 %	28.5 %	15.2 %	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 %	21.8 %	6.8 %	26.8 %	16.8 %	9.1 %	14.2 %	3.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.5 %	100.0 %
Total Plant	16.7 %	0.1 %	17.8 %	5.8 %	22.5 %	14.4 %	7.7 %	11.2 %	2.3 %	0.1 %	0.1 %	0.2 %	0.0 %	0.0 %	0.0 %	1.2 %	100.0 %
Contributions Related Distributio	0.0 %	0.0 %	0.0 %	0.0 %	37.6 %	23.4 %	12.5 %	20.1 %	4.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	2.1 %	100.0 %
Amortization	33.4 %	0.1 %	10.2 %	3.3 %	17.2 %	14.3 %	5.9 %	9.4 %	4.3 %	0.1 %	0.1 %	0.1 %	0.0 %	0.0 %	0.0 %	1.5 %	100.0 %
Net Plant	8.8 %	0.1 %	20.8 %	5.2 %	25.0 %	16.8 %	8.4 %	10.0 %	3.2 %	0.1 %	0.1 %	0.1 %	0.0 %	0.0 %	0.0 %	1.4 %	100.0 %
Rate Base Excluding WC	8.8 %	0.4 %	20.5 %	5.1 %	25.1 %	16.6 %	8.4 %	10.1 %	3.2 %	0.0 %	0.1 %	0.1 %	0.0 %	0.0 %	0.0 %	1.4 %	100.0 %
G&T Rate Base	30.0 %	0.0 %	70.0 %	0.0 %	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	8.8 %	1.3 %	20.4 %	5.1 %	24.9 %	16.4 %	8.4 %	10.0 %	3.1 %	0.0 %	0.1 %	0.1 %	0.0 %	0.0 %	0.0 %	1.4 %	100.0 %
Allocators Based on O&M																	
Transportation	9.9 %	1.1 %	20.3 %	7.5 %	22.4 %	28.0 %	8.1 %	1.1 %	0.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.1 %	100.0 %
Labour	17.2 %	2.3 %	18.6 %	7.7 %	22.6 %	15.4 %	8.4 %	6.0 %	0.0 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.6 %	100.0 %
O&M	2.1 %	82.1 %	5.4 %	1.1 %	3.2 %	2.2 %	1.2 %	0.6 %	0.0 %	0.6 %	0.6 %	0.4 %	0.2 %	0.1 %	0.0 %	0.1 %	100.0 %
Blended Allocators																	
Finance Labour	4.9 %	0.6 %	11.5 %	4.0 %	14.2 %	9.2 %	5.0 %	5.8 %	0.9 %	0.3 %	28.6 %	14.3 %	0.0 %	0.0 %	0.0 %	0.6 %	100.0 %
Finance Admin	2.5 %	0.3 %	5.7 %	2.0 %	7.1 %	4.6 %	2.5 %	2.9 %	0.4 %	0.2 %	64.3 %	7.1 %	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	6.5 %	0.9 %	12.4 %	3.9 %	14.0 %	9.7 %	5.9 %	4.4 %	0.5 %	2.4 %	12.6 %	18.3 %	4.0 %	4.0 %	0.0 %	0.5 %	100.0 %

# MECL 2020 Cost Allocation Model

Schedule 5.1																	
Functional Allocator Worksheet																	
Exogenous Allocators																	
Functional Allocator	Generati on	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 Payment s	Lighting	Total
Substations 1841 Account	0	0	53	47	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	3	3	0	0	5	20	40	10	10	0	0	100
ECC	8	17	25	25	8	8	8	0	0	0	0	0	0	0	0	0	100
SCADA	25	0	25	25	8	8	8	0	0	0	0	0	0	0	0	0	100
Allocators Based on Fixed Assets (\$,000)																	
Functional Allocator	Generati on	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 Payment s	Lighting	Total
Environmental																	0
Wires	0	0	0	3,543	0	90,672	0	0	0	0	0	0	0	0	0	0	94,216
Generation	94,216																94,216
Total	94,216	0	0	3,543	0	90,672	0	0	0	0	0	0	0	0	0	0	188,431
T&D Transformers																	
Substations			964	3,553													4,517
Lines and Line Transformers						90,672											90,672
Total	0	0	964	3,553	0	90,672	0	0	0	0	0	0	0	0	0	0	95,189
Distribution Facilities																	
Substations					0	0	0										0
Lines and Line Transformers					145,396	90,672	48,465										284,534
Total	0	0	0	0	145,396	90,672	48,465	0	0	0	0	0	0	0	0	0	284,534
Right of Way Amortization																	
Transmission Component			100.0 %														58
Distribution Component					51.1 %	31.9 %	17.0 %										4
Total	0	0	58	0	2	1	1	0	0	0	0	0	0	0	0	0	62
Engineering																	
Total Transmission & Distribution	3,404	0	114,652	36,967	146,531	91,807	49,600	77,698	16,385	0	0	0	0	0	0	8,248	545,294
Administrative & General	86	172	258	258	86	86	86	0	0	0	0	0	0	0	0	0	1,031
Right of Ways	0	0	4,498	0	144	90	48	0	0	0	0	0	0	0	0	0	4,780
Total	3,490	172	119,408	37,225	146,761	91,983	49,734	77,698	16,385	0	0	0	0	0	0	8,248	551,105
Procurement																	
Substations	0	0	34,805	33,563	0	0	0	0	0	0	0	0	0	0	0	0	68,368
Lines and Line Transformers	0	0	76,443	0	145,396	90,672	48,465	77,698	0	0	0	0	0	0	0	0	438,675
Meters	0	0	0	0	0	0	0	0	16,385	0	0	0	0	0	0	0	16,385
Street & Private Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,248	8,248
Right of Ways	0	0	4,498	0	144	90	48	0	0	0	0	0	0	0	0	0	4,780
Total	0	0	115,746	33,563	145,540	90,762	48,513	77,698	16,385	0	0	0	0	0	0	8,248	536,457
Distribution Lines					145,540		48,513	77,698									280,001
Distribution Network				33,563	145,540	90,762	48,513										318,379
T&D Plant			119,408	37,225	146,761	91,983	49,734	77,698	16,385	0	0	0	0	0	0	8,248	547,443
Total Plant	117,284	579	124,661	40,454	158,167	101,248	53,769	78,636	16,421	459	726	1,056	231	231	0	8,348	702,271
Contributions Related Distribution	0	0	0	0	145,540	90,762	48,513	77,698	16,385	0	0	0	0	0	0	8,248	387,148
Amortization	9,542	38	2,923	929	4,922	4,073	1,694	2,685	1,236	30	15	22	5	5	0	417	28,535

# MECL 2020 Cost Allocation Model

Schedule 5.1																	
Functional Allocator Worksheet																	
Net Plant																	
Gross Fixed Assets	43,550	365	79,643	25,950	108,761	73,886	36,697	41,574	14,117	260	406	590	129	129	0	6,096	432,152
Contributions - Net	0	0	20,938	0	15,322	9,555	5,107	8,180	1,725	0	0	0	0	0	0	868	61,695
Total Intangible Assets	146	19	3,089	66	300	198	108	51	0	10	0	0	0	0	0	5	3,993
Total	43,696	384	103,670	26,016	124,383	83,639	41,912	49,805	15,842	270	406	590	129	129	0	6,970	497,841
Rate Base Excluding WC	41,594	1,914	96,836	24,115	118,256	78,104	39,791	47,817	14,969	184	384	558	122	122	0	6,666	471,432
G&T Rate Base	41,729		97,169														138,898
Rate Base	41,729	5,986	97,169	24,187	118,498	78,269	39,877	47,880	14,980	212	414	578	134	126	0	6,674	476,714
Allocators Based on O&M (\$,000)																	
Functional Allocator	Generati on	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 Payment s	Lighting	Total
Transportation	35	4	71	26	79	98	28	4	0	5	0	0	0	0	0	0	350
Labour	1,135	150	1,233	512	1,496	1,017	558	396	2	77	0	0	0	0	0	42	6,617
O&M	3,106	119,573	7,834	1,645	4,701	3,247	1,720	886	25	819	875	585	351	115	0	94	145,575



# MECL 2020 Cost Allocation Model

Schedule 5.2																	
Functional Allocator Worksheet, Blended Allocators (2020)																	
Finance Labour																	
FTEs by Function																	
Billing	2.0	Billing															
Customer Payments	1.0	Remittance & Collection															
Collection	0.0	Remittance & Collection															
Purchasing	1.0	Procurement															
Payroll	1.0	Labour															
Accounts Receivable (Non-Electr	1.0	Labour															
Accounts Payable	1.0	Procurement															
Total	7.0																
Weighting																	
Allocator	Weight																
Billing	29 %																
Remittance & Collection	14 %																
Procurement	29 %																
Labour	29 %																
Total	100 %																
Allocator Components																	
Functional Allocator	Generati on	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 Payment s	Lighting	Total
Billing											100.0 %						100.0 %
Remittance & Collection												100.0 %					100.0 %
Procurement	0.0 %	0.0 %	21.6 %	6.3 %	27.1 %	16.9 %	9.0 %	14.5 %	3.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.5 %	100.0 %
Labour	17.2 %	2.3 %	18.6 %	7.7 %	22.6 %	15.4 %	8.4 %	6.0 %	0.0 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.6 %	100.0 %
Average	4.9 %	0.6 %	11.5 %	4.0 %	14.2 %	9.2 %	5.0 %	5.8 %	0.9 %	0.3 %	28.6 %	14.3 %	0.0 %	0.0 %	0.0 %	0.6 %	100.0 %
Finance Admin																	
Weighting																	
Finance Labour	50 %																
Billing	50 %																
Total	100 %																
Allocator Components																	
Functional Allocator	Generati on	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 Payment s	Lighting	Total
Finance Labour	4.9 %	0.6 %	11.5 %	4.0 %	14.2 %	9.2 %	5.0 %	5.8 %	0.9 %	0.3 %	28.6 %	14.3 %	0.0 %	0.0 %	0.0 %	0.6 %	100.0 %
Billing											100.0 %						100.0 %
Average	2.5 %	0.3 %	5.7 %	2.0 %	7.1 %	4.6 %	2.5 %	2.9 %	0.4 %	0.2 %	64.3 %	7.1 %	0.0 %	0.0 %	0.0 %	0.3 %	100.0 %
Customer Service																	
Weighting																	
Call Centre	55 %																
Uncollectibles & Damage Claims	20 %																
Meter Reading	25 %																
Total	100 %																

# MECL 2020 Cost Allocation Model

Schedule 5.2																	
Functional Allocator Worksheet, Blended Allocators (2020)																	
Allocator Components																	
Functional Allocator	Generati on	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 Payment s	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	Occupanc y	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	Generati on	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 Payment s	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 %	0.6 %	11.5 %	4.0 %	14.2 %	9.2 %	5.0 %	5.8 %	0.9 %	0.3 %	28.6 %	14.3 %	0.0 %	0.0 %	0.0 %	0.6 %	100.0 %
Engineering	0.6 %	0.0 %	21.7 %	6.8 %	26.6 %	16.7 %	9.0 %	14.1 %	3.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.5 %	100.0 %
Procurement	0.0 %	0.0 %	21.6 %	6.3 %	27.1 %	16.9 %	9.0 %	14.5 %	3.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	1.5 %	100.0 %
Labour	17.2 %	2.3 %	18.6 %	7.7 %	22.6 %	15.4 %	8.4 %	6.0 %	0.0 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.6 %	100.0 %
Average	6.5 %	0.9 %	12.4 %	3.9 %	14.0 %	9.7 %	5.9 %	4.4 %	0.5 %	2.4 %	12.6 %	18.3 %	4.0 %	4.0 %	0.0 %	0.5 %	100.0 %

# MECL 2020 Cost Allocation Model

Schedule 6.0								
Revenue Requirement 2020								
Account	Description	2020 Trial Balance	Power Supply Demand	Labour Related	Vehicle Related	O&M Reporting	Functionalization Method	Power Supply Demand Related (%)
7000	NB Power Assured	273,413	0	0	0	Energy Costs	Purchased Power	0 %
7002	NB Power Capacity	7,156,200	7,156,200	0	0	Energy Costs	Purchased Power	100 %
7007	Wind Energy	24,547,884	5,646,013	0	0	Energy Costs	Purchased Power	23 %
7008	Other Energy	410,549	0	0	0	Energy Costs	Purchased Power	0 %
7020	Lepreau Fuel	1,028,136	0	0	0	Energy Costs	Purchased Power	0 %
7021	Lepreau Cost of Carrying Fuel	55,709	0	0	0	Energy Costs	Purchased Power	0 %
7023	Lepreau Cost of Capital	9,773,211	2,443,303	0	0	Energy Costs	Purchased Power	25 %
7025	Lepreau O&M & Indirect	10,683,283	2,670,821	0	0	Energy Costs	Purchased Power	25 %
7027	Lepreau Decommissioning Charge	1,995,576	498,894	0	0	Energy Costs	Purchased Power	25 %
7029	Lepreau Guarantee Fee	433,250	108,313	0	0	Energy Costs	Purchased Power	25 %
7031	Lepreau Inventory Common Stock	15,635	3,909	0	0	Energy Costs	Purchased Power	25 %
7040	O&M Murray Corner	192,466	0	0	0	Energy Costs	Transmission	N/A
7041	O&M Memramcook	169,674	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	387,892	387,892	0	0	Energy Costs	Purchased Power	100 %
7044	Reserve 30 Minute Non Spinning	306,826	306,826	0	0	Energy Costs	Purchased Power	100 %
7046	NB Power Secure	4,485,995	0	0	0	Energy Costs	Purchased Power	0 %
7049	Capacity Other	0	0	0	0	Energy Costs	Purchased Power	100 %
7051	NB Power Firm 2	58,582,915	0	0	0	Energy Costs	Purchased Power	0 %
7053	Imbalance Energy	(543,703)	0	0	0	Energy Costs	Purchased Power	0 %
7054	Imbalance Premium	42,201	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	12,873	0	0	0	Energy Costs	Purchased Power	0 %
7057	Cost of Energy for Sales	13,674	0	0	0	Energy Costs	Purchased Power	0 %
7058	IPL Transmission Sch 1, 2, 7	941,486	941,486	0	0	Energy Costs	Purchased Power	100 %
7090	ECAM Recovery	(1,332,829)	0	0	0	ECAM Adjustment	Purchased Power	0 %
7102	CTGS Build and Serv	324,947	324,947	212,570	2,467	Energy Costs	Generation	100 %
7103	CTGS Maintenance	283,806	283,806	221,034	4,740	Energy Costs	Generation	100 %
7105	CTGS Operating	125,813	125,813	117,332	2,534	Energy Costs	Generation	100 %
7116	CTGS Superintendence	73,678	73,678	44,062	5,217	Energy Costs	Generation	100 %
7117	CTGS Generation Fuel Bunker	297,324	297,324	0	0	Energy Costs	Generation	100 %
7150	ECC Operations	949,317	0	900,399	23,123	Energy Costs	ECC	N/A
7180	Training	13,325	0	0	0	Energy Costs	G&T Rate Base	N/A
7202	BGS CT Building and Services	9,716	9,716	0	0	Energy Costs	Generation	100 %
7209	BGS CT Operating	14,802	14,802	12,466	158	Energy Costs	Generation	100 %
7210	BGS CT Maintenance	124,595	124,595	103,047	9,963	Energy Costs	Generation	100 %
7216	BGS CT Superintendence	97,255	97,255	97,255	0	Energy Costs	Generation	100 %
7217	BGS CT Fuel - Diesel	66,380	0	0	0	Energy Costs	Generation	0 %
7302	CTGS CT Building and Services	2,000	2,000	0	0	Energy Costs	Generation	100 %
7303	CTGS CT Maint	177,280	177,280	97,359	3,481	Energy Costs	Generation	100 %
7305	CTGS CT Operating	19,005	19,005	17,305	724	Energy Costs	Generation	100 %
7316	CTGS CT Superintendence	97,255	97,255	97,255	0	Energy Costs	Generation	100 %
7317	CTGS CT Fuel - Diesel	133,944	0	0	0	Energy Costs	Generation	0 %
7350	Insurance	663,914	0	0	0	Energy Costs	G&T Rate Base	N/A
7355	Prop Taxes	227,495	0	0	0	Energy Costs	G&T Rate Base	N/A
7415	MICF Gov Misc Lab & Exp	4,601,676	0	47,542	1,759	Energy Costs	Transmission	N/A
7450	Mech Maint BUDGET	66,994	0	62,210	4,784	Energy Costs	T&D Plant	N/A
7510	OATT	217,706	0	211,180	2,342	Transmission - OATT	Transmission	N/A
7741	Maint Sub, Build, Prop	119,987	0	88,212	1,178	Distribution	Substations	N/A
7745	Maint ROW Line Clearing	1,414,007	0	1,394,352	10,950	Distribution	Distribution Lines	N/A
7748	Maint Lines	1,810,730	0	1,026,317	103,455	Distribution	Distribution Network	N/A

# MECL 2020 Cost Allocation Model

Schedule 6.0								
Revenue Requirement 2020								
7750	Maint Line Devices	37,399	0	22,853	1,938	Distribution	Distribution Network	N/A
7751	Maint Trans	638,089	0	502,255	51,316	Distribution	Transformers	N/A
7754	Maint street lights	75,357	0	63,057	10,280	Distribution	Distribution Network	N/A
7755	Maint UG system	73,561	0	63,058	10,275	Distribution	Distribution Network	N/A
7756	Maint UG service lines	1,950	0	0	0	Distribution	Distribution Network	N/A
7758	Maint Meters	163,041	0	76,589	5,325	Distribution	Meter Reading	N/A
7760	Communication	211,333	0	103,428	7,903	Distribution	SCADA	N/A
7763	Scada	92,638	0	59,579	5,284	Distribution	SCADA	N/A
7765	Eng	366,266	0	276,977	24,133	Distribution	Distribution Network	N/A
7768	Misc labor and expense	183,879	0	4,570	0	Distribution	Distribution Network	N/A
7780	Training	72,982	0	0	0	Transmission and Distribution - Other	Distribution Network	N/A
7841	Maint sub equip	66,598	0	62,550	3,968	Transmission	Transmission	N/A
7845	Maint ROW Line Clearing	230,494	0	230,287	207	Transmission	Transmission	N/A
7848	Maint Trans Lines	245,068	0	223,909	34,552	Transmission	Transmission	N/A
7850	Maint line devices	54,840	0	50,805	3,955	Transmission	Transmission	N/A
7865	Eng	141,554	0	127,261	14,293	Transmission	Transmission	N/A
7950	Insurance	165,528	0	0	0	Transmission and Distribution - Other	Substations	N/A
7955	Prop Taxes	2,125,458	0	0	0	Transmission and Distribution - Other	Distribution Network	N/A
8000	Super	295,076	0	N/A	N/A	General	Customer service	N/A
8020	CSS	922,572	0	N/A	N/A	General	Call Center	N/A
8030	Meter Reading	448,660	0	N/A	N/A	General	Meter Reading	N/A
8040	Training	10,744	0	N/A	N/A	General	Customer service	N/A
8055	Claims	26,214	0	N/A	N/A	General	Uncollectibles & Damage Claims	N/A
8060	Collections	(1,554)	0	N/A	N/A	General	Uncollectibles & Damage Claims	N/A
8065	Uncollectible	150,365	0	N/A	N/A	General	Uncollectibles & Damage Claims	N/A
8100	Super	459,178	0	N/A	N/A	General	Finance Labour	N/A
8110	Admin	787,910	0	N/A	N/A	General	Finance Admin	N/A
8130	Aud, Tax & Prof Services	164,400	0	N/A	N/A	General	Rate Base Excluding WC	N/A
8140	Training	3,007	0	N/A	N/A	General	Finance Labour	N/A
8200	Super	445,726	0	N/A	N/A	General	Labour	N/A
8210	Operational Costs	248,780	0	N/A	N/A	General	Labour	N/A
8240	Training	4,287	0	N/A	N/A	General	Labour	N/A
8300	Super	6,807	0	N/A	N/A	General	T&D Plant	N/A
8340	Training	1,370	0	N/A	N/A	General	T&D Plant	N/A
8345	HO Prop Exp	142,157	0	N/A	N/A	General	Head Office	N/A
8350	WRSC Prop Exp	258,693	0	N/A	N/A	General	T&D Plant	N/A
8360	East Prop Exp	42,598	0	N/A	N/A	General	T&D Plant	N/A
8365	West Prop Exp	65,910	0	N/A	N/A	General	T&D Plant	N/A
8370	Sub Prop	36,540	0	N/A	N/A	General	T&D Plant	N/A
8400	Super	297,569	0	N/A	N/A	General	Rate Base Excluding WC	N/A
8415	Donations	171,190	0	N/A	N/A	General	Labour	N/A
8440	Training	5,818	0	N/A	N/A	General	Rate Base Excluding WC	N/A
8500	Super	199,197	0	N/A	N/A	General	Rate Base Excluding WC	N/A
8510	Regulation	809,361	0	N/A	N/A	General	Rate Base Excluding WC	N/A
8540	Training	11,476	0	N/A	N/A	General	Rate Base Excluding WC	N/A
8600	Super	3,392,168	0	N/A	N/A	General	Labour	N/A
8602	Insurance	45,981	0	N/A	N/A	General	Total Plant	N/A
8603	Legal	303,364	0	N/A	N/A	General	Labour	N/A
8605	Future Benefits	(93,200)	0	N/A	N/A	General	Labour	N/A
8606	Supplementary Retirement Pensi	154,282	0	N/A	N/A	General	Labour	N/A
8607	Prop Taxes	217,332	0	N/A	N/A	General	Labour	N/A
8613	Directors' Fees	389,876	0	N/A	N/A	General	Labour	N/A
8614	Gen Admin	189,887	0	N/A	N/A	General	Labour	N/A
8615	Gen Admin - Parent	638,000	0	N/A	N/A	General	Labour	N/A

# MECL 2020 Cost Allocation Model

Schedule 6.0								
Revenue Requirement 2020								
8640	Training	20,411	0	N/A	N/A	General	Labour	N/A
6611	Interest Income Misc	(170,532)	0	N/A	N/A	Short-Term Debt	Rate Base	N/A
6604	Interest During Construction	(444,170)	0	N/A	N/A	Interest Charged To Construction	Rate Base	N/A
9002	Interest 2031 8.92%	1,784,000	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
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	876,872	0	N/A	N/A	Short-Term Debt	Rate Base	N/A
9200	Amortization Finance Costs Tem	13,642	0	N/A	N/A	Amortization of Financing Costs	Rate Base	N/A
9400	Amortization	28,535,464	0	N/A	N/A	Amortization Plant And Equipment	Amortization	N/A
9415	Amortization - Lepreau Writedo	93,600	0	N/A	N/A	Amortization Other	Purchased Power	N/A
9420	Amortization - DSM Costs	573,000	0	N/A	N/A	Amortization Other	Purchased Power	N/A
9425	Amortization - Developed Softw	180,823	0	N/A	N/A	Amortization Other	Labour	N/A
9427	Amortization - ROW and Easemen	61,941	0	N/A	N/A	Amortization Other	Right of Way Amortization	N/A
9600	Income Tax	6,318,404	0	N/A	N/A	Income Taxes	Rate Base	N/A
Total Net Earnings		14,382,353	0	N/A	N/A	Net Earnings	Rate Base	N/A
6241	Service Connections	(475,088)	0	N/A	N/A	Other Revenue	Service Connections	N/A
6260	Late Payment Charges	(684,425)	0	N/A	N/A	Other Revenue	Late Payments	N/A
6605	Misc Revenue	(3,560,294)	0	N/A	N/A	Other Revenue	Primary & Secondary	N/A
6606	Accrued Revenue Adjustment	(274,316)	0	N/A	N/A	Other Revenue	Rate Base	N/A
Pole Revenue		(10,458)	0	N/A	N/A	Other Revenue	Primary & Secondary	N/A
7500	Transmission Access	7,808,244	0	N/A	N/A	OATT Revenue	Transmission	N/A
7502	Scheduling Service	244,871	0	N/A	N/A	OATT Revenue	Transmission	N/A
7503	Wind Regulation and Load Follo	15,638	0	N/A	N/A	OATT Revenue	Transmission	N/A
7504	Reactive Supply and Voltage Co	327,442	0	N/A	N/A	OATT Revenue	Transmission	N/A
7505	Energy Imbalance OATT	137,964	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	67,123	0	N/A	N/A	OATT Revenue	Transmission	N/A
6340	Transmission Access	(9,753,640)	0	N/A	N/A	OATT Revenue	Transmission	N/A
6342	Scheduling Service	(329,153)	0	N/A	N/A	OATT Revenue	Transmission	N/A
6343	Regulation and Load Following	(15,638)	0	N/A	N/A	OATT Revenue	Transmission	N/A
6344	Reactive Supply and Voltage Co	(440,452)	0	N/A	N/A	OATT Revenue	Transmission	N/A
6345	Energy Imbalance OATT	(235,280)	0	N/A	N/A	OATT Revenue	Transmission	N/A
6347	Residual Uplift	(47,993)	0	N/A	N/A	OATT Revenue	Transmission	N/A
6348	Non-Capital Support Charge	(292,375)	0	N/A	N/A	OATT Revenue	Transmission	N/A

# MECL 2020 Cost Allocation Model

Schedule 6.1											
Plant In Service 2020											
		Fixed Assets			Accumulated Amortization			WIP			
Account	Name	Open	Close	Mid Year	Open	Close	Mid Year	Open	Close	Mid Year	Net Fixed Assets
											Annual Amortization
1101	Prod Power Plant Land	2,261,810	2,261,810	2,261,810	0	0	0	0	0	0	2,261,810
1102	Prod Power Plant Build & Structure	8,035,348	8,072,325	8,053,837	5,386,612	8,700,179	7,043,395	(0)	(0)	(0)	1,010,441
1103	Prod Pumphouse Elect Equip	1,630,613	1,630,613	1,630,613	1,579,095	1,764,006	1,671,550	0	0	0	(40,937)
1104	Prod Pumphouse Mech Equip	32,949	32,949	32,949	4,786	8,522	6,654	0	0	0	26,295
1105	Prod Boiler Plant Equip	24,129,585	24,129,585	24,129,585	21,296,147	27,682,786	24,489,466	(0)	(0)	(0)	(359,881)
1107	Prod Turbine & Aux Equip	19,555,374	19,555,374	19,555,374	15,583,636	22,689,090	19,136,363	(0)	(0)	(0)	419,011
1109	Gas Turbine & Aux Equip	35,618,102	35,920,717	35,769,409	7,305,835	7,385,482	7,345,658	0	0	0	28,423,751
1113	Prod Elect Equip Plant & Yard	2,283,113	2,283,113	2,283,113	2,231,388	2,645,205	2,438,296	0	0	0	(155,183)
1115	Prod Misc Power Plant Equip	1,506,403	1,506,403	1,506,403	1,401,811	1,743,171	1,572,491	0	0	0	(66,088)
1135	Prod Shop Equip	6,483	6,483	6,483	6,101	6,761	6,431	0	0	0	53
1139	Prod River Pumphouse Build	1,026,497	1,026,497	1,026,497	797,293	945,211	871,252	0	0	0	155,245
1201	Prod Borden Power Plant Land	43,567	43,567	43,567	0	0	0	0	0	0	43,567
1202	Prod Borden Build & Structures	516,626	591,872	554,249	244,072	269,678	256,875	0	0	0	297,374
1209	Prod Borden Gas Turbine & Aux Eq	13,048,798	13,189,070	13,118,934	4,616,572	5,274,194	4,945,383	(0)	(0)	(0)	8,173,551
1215	Prod Borden Misc Equip	320,116	320,116	320,116	153,458	172,121	162,790	0	0	0	157,326
1301	ECC Land	20,470	20,470	20,470	0	0	0	0	0	0	20,470
1315	Prod ECC Misc Power Plant Equip	201,817	201,817	201,817	127,294	132,501	129,897	0	0	0	71,920
1355	ECC UG Cables	0	0	0	0	0	0	0	0	0	0
1379	ECC Build	796,896	1,223,895	1,010,396	292,633	143,813	218,223	0	0	0	792,172
1740	Dist Substation Land	4,506	4,506	4,506	0	0	0	0	0	0	4,506
1741	Dist Substation Equip Build & Struc	3,388,334	3,698,232	3,543,283	522,162	396,800	459,481	(0)	(0)	(0)	3,083,802
1744	Dist Land	5,467	5,467	5,467	0	0	0	0	0	0	5,467
1748	Dist OH Conductors	97,340,834	104,994,909	101,167,872	25,837,491	26,735,142	26,286,316	(0)	98,356	49,178	74,832,378
1749	Dist Poles & Fixtures	78,295,601	79,149,679	78,722,640	30,163,270	28,905,013	29,534,142	(0)	119,162	59,581	49,128,917
1750	Dist Line Control Devices	10,290,513	10,303,487	10,297,000	2,618,446	2,935,737	2,777,092	(0)	(0)	(0)	7,519,908
1751	Dist Transformers	74,804,173	77,542,816	76,173,494	19,992,954	22,224,374	21,108,664	(15)	4,373	2,179	55,062,651
1752	Dist Transformer Installations	14,274,667	14,722,938	14,498,802	2,327,391	2,497,363	2,412,377	(0)	(0)	(0)	12,086,426
1753	Dist Service Lines	73,698,877	77,467,229	75,583,053	34,266,430	36,710,873	35,488,652	(0)	(0)	(0)	40,094,402
1754	Dist Street & Yard Lights	7,269,900	7,919,362	7,594,631	1,461,591	1,652,809	1,557,200	(0)	(0)	(0)	6,037,431
1755	Dist UG Conductors	3,266,175	4,082,522	3,674,349	1,494,140	1,571,301	1,532,721	0	0	0	2,141,628
1756	Dist UG Service Lines	2,104,847	2,125,500	2,115,173	1,135,298	1,186,485	1,160,891	0	0	0	954,282
1757	Dist UG System Street Lights	653,789	653,789	653,789	640,129	661,835	650,982	0	0	0	2,807
1758	Dist Meters	15,100,617	15,462,079	15,281,348	2,886,977	4,005,129	3,446,053	(0)	(0)	(0)	11,835,295
1759	Dist Meter Installations	989,663	1,218,260	1,103,962	(1,198,133)	(1,117,268)	(1,157,701)	0	0	0	2,261,662
1760	Dist Communications System	11,306,643	12,248,292	11,777,468	7,014,642	7,571,717	7,293,179	(0)	(0)	(0)	4,484,288
1761	Dist Eng Test & Survey Equip	21,182	20,981	21,082	(328,308)	(327,026)	(327,667)	0	0	0	348,748
1762	Dist Tools & Stores Equip	1,237,206	1,362,398	1,299,802	411,790	495,875	453,832	0	0	0	845,970
1763	Supervisory Scada System	1,839,416	1,839,416	1,839,416	1,464,801	1,561,370	1,513,086	0	0	0	326,330
1777	Dist General Property Land	329,731	329,731	329,731	0	0	0	0	0	0	329,731
1778	Dist General Prop Build Office	5,388,530	5,506,932	5,447,731	2,377,682	2,493,060	2,435,371	226,538	0	113,269	2,899,091
1779	Dist General Property Build District	7,154,740	7,282,985	7,218,863	1,419,714	1,498,883	1,459,299	0	0	0	5,759,564
1780	Office Equip	103,404	176,657	140,030	(175,497)	(119,793)	(147,645)	0	0	0	287,675
1781	Transportation Equip	13,878,068	14,536,414	14,207,241	5,877,316	6,242,766	6,060,041	0	0	0	8,147,200
1784	Computer Hardware	1,507,946	1,729,023	1,618,484	33,978	387,345	210,661	0	35,412	17,706	1,390,117
1785	Computer Software	4,433,304	5,358,239	4,895,771	1,616,359	1,618,527	1,617,443	0	39,578	19,789	3,258,539
1786	Marketing & Transition	0	0	0	0	0	0	0	0	0	0
1840	Trans Substation Land	525,424	537,392	531,408	0	0	0	0	0	0	531,408
1841	Trans Substation Equip, Build & St	61,191,139	66,510,829	63,850,984	19,299,945	20,320,097	19,810,021	3,523,302	2,649,513	3,086,407	40,954,555
1844	Trans Land	434,718	430,318	432,518	0	0	0	0	0	0	432,518
1846	Road & Trails	73,263	73,263	73,263	16,797	18,226	17,511	0	0	0	55,752
1847	Trans Towers	878,834	878,834	878,834	763,032	777,006	770,019	0	0	0	108,815
1848	Trans OH Conductors	47,541,912	49,537,404	48,539,658	14,420,950	15,735,263	15,078,106	22	(0)	11	33,461,541

# MECL 2020 Cost Allocation Model

Schedule 6.1												
Plant In Service 2020												
1849	Trans Poles & Fixtures	23,766,740	24,369,666	24,068,203	6,974,182	7,490,453	7,232,318	399	(0)	199	16,835,686	835,167
1850	Trans Line Control Devices	2,717,353	2,717,353	2,717,353	716,034	788,963	752,499	0	0	0	1,964,855	77,716
1855	Trans UG Cables	0	0	0	0	0	0	0	0	0	0	0
1877	Trans General Property Land	165,586	165,586	165,586	0	0	0	0	0	0	165,586	0
Subtotal PPE		677,017,668	706,979,164	691,998,416	245,078,293	274,481,047	259,779,670	3,750,245	2,946,394	3,348,319	428,870,427	30,050,668
3200	Material & Supply Line Hardwar	2,750,188	3,814,198	3,282,193	0	0	0	0	0	0	3,282,193	0
3205	PST Material & Supply Line Har	0	0	0	0	0	0	0	0	0	0	0
3210	COGP Line Hardware	0	0	0	0	0	0	0	0	0	0	0
3212	COGP LH Price Variance	0	0	0	0	0	0	0	0	0	0	0
3215	COGP Other	0	0	0	0	0	0	0	0	0	0	0
3217	COGP Other Price Variance	0	0	0	0	0	0	0	0	0	0	0
3220	Material Quantity Variance	0	0	0	0	0	0	0	0	0	0	0
3305	HRLY Clearing	0	0	0	0	0	0	0	0	0	0	0
Subtotal Inventory		2,750,188	3,814,198	3,282,193	0	0	0	0	0	0	3,282,193	0
WIP Adjustment		0	0	0	0	0	0	643	0	322	(322)	(42,520)
Total Fixed Assets		679,767,857	710,793,362	695,280,609	245,078,293	274,481,047	259,779,670	3,750,888	2,946,394	3,348,641	432,152,298	30,008,147

# MECL 2020 Cost Allocation Model

Schedule 6.1			
Plant In Service 2020			
Account	Name	Presentation Header	Basis for Functionalization
1101	Prod Power Plant Land	Production	Generation
1102	Prod Power Plant Build & Structure	Production	Generation
1103	Prod Pumphouse Elect Equip	Production	Generation
1104	Prod Pumphouse Mech Equip	Production	Generation
1105	Prod Boiler Plant Equip	Production	Generation
1107	Prod Turbine & Aux Equip	Production	Generation
1109	Gas Turbine & Aux Equip	Production	Generation
1113	Prod Elect Equip Plant & Yard	Production	Generation
1115	Prod Misc Power Plant Equip	Production	Generation
1135	Prod Shop Equip	Production	Generation
1139	Prod River Pumphouse Build	Production	Generation
1201	Prod Borden Power Plant Land	Production	Generation
1202	Prod Borden Build & Structures	Production	Generation
1209	Prod Borden Gas Turbine & Aux Eq	Production	Generation
1215	Prod Borden Misc Equip	Production	Generation
1301	ECC Land	Administrative & General	ECC
1315	Prod ECC Misc Power Plant Equip	Production	Generation
1355	ECC UG Cables	Production	Generation
1379	ECC Build	Administrative & General	ECC
1740	Dist Substation Land	Substations	Substations
1741	Dist Substation Equip Build & Struc	Substations	Substations
1744	Dist Land	Substations	Substations
1748	Dist OH Conductors	Lines and Line Transformers	Primary & Secondary
1749	Dist Poles & Fixtures	Lines and Line Transformers	Primary & Secondary
1750	Dist Line Control Devices	Lines and Line Transformers	Primary & Secondary
1751	Dist Tranformers	Lines and Line Transformers	Transformers
1752	Dist Transformer Installations	Lines and Line Transformers	Transformers
1753	Dist Service Lines	Lines and Line Transformers	Service Lines
1754	Dist Street & Yard Lights	Street & Private Area Lights	Lighting
1755	Dist UG Conductors	Lines and Line Transformers	Primary & Secondary
1756	Dist UG Service Lines	Lines and Line Transformers	Service Lines
1757	Dist UG System Street Lights	Street & Private Area Lights	Lighting
1758	Dist Meters	Meters	Meter Assets
1759	Dist Meter Installations	Meters	Meter Assets
1760	Dist Communications System	SCADA and Communications	SCADA
1761	Dist Eng Test & Survey Equip	Administrative & General	Distribution Network
1762	Dist Tools & Stores Equip	Administrative & General	Distribution Network
1763	Supervisory Scada System	SCADA and Communications	SCADA
1777	Dist General Property Land	Administrative & General	Head Office
1778	Dist General Prop Build Office	Administrative & General	Head Office
1779	Dist General Property Build District	Administrative & General	Distribution Network
1780	Office Equip	Administrative & General	Labour
1781	Transportation Equip	Administrative & General	Transportation
1784	Computer Hardware	Administrative & General	Labour
1785	Computer Software	Administrative & General	Labour
1786	Marketing & Transition	Administrative & General	Labour
1840	Trans Substation Land	Substations	Transmission
1841	Trans Substation Equip, Build & St	Substations	Substations 1841 Account
1844	Trans Land	Substations	Transmission
1846	Road & Trails	Lines and Line Transformers	Transmission
1847	Trans Towers	Lines and Line Transformers	Transmission
1848	Trans OH Conductors	Lines and Line Transformers	Transmission



# MECL 2020 Cost Allocation Model

Schedule 6.1			
Plant In Service 2020			
1849	Trans Poles & Fixtures	Lines and Line Transformers	Transmission
1850	Trans Line Control Devices	Lines and Line Transformers	Transmission
1855	Trans UG Cables	Lines and Line Transformers	Transmission
1877	Trans General Property Land	Lines and Line Transformers	Transmission
Subtotal PPE			
3200	Material & Supply Line Hardwar	Lines and Line Transformers	Distribution Network
3205	PST Material & Supply Line Har	Lines and Line Transformers	Distribution Network
3210	COGP Line Hardware	Lines and Line Transformers	Distribution Network
3212	COGP LH Price Variance	Lines and Line Transformers	Distribution Network
3215	COGP Other	Lines and Line Transformers	Distribution Network
3217	COGP Other Price Variance	Lines and Line Transformers	Distribution Network
3220	Material Quantity Variance	Lines and Line Transformers	Distribution Network
3305	HRLY Clearing	Lines and Line Transformers	Distribution Network
Subtotal Inventory			
WIP Adjustment		Lines and Line Transformers	Distribution Network
Total Fixed Assets			

# MECL 2020 Cost Allocation Model

Schedule 6.2							
Contributions & Intangible Assets (2020)							
Contributions		Gross					
Account	Name	Open	Close	Change	Mid Year		
4500	Contributions - New Services	(25,027,042)	(25,743,605)	(716,562)	(25,385,323)		
4503	Contributions - Extensions	(369,349)	(369,349)	0	(369,349)		
4510	Refundable Contributions	(454,030)	(424,082)	29,949	(439,056)		
4505	Contributions - Other	(16,405,417)	(16,405,417)	0	(16,405,417)		
Total Gross		(42,255,839)	(42,942,452)	(686,614)	(42,599,145)		
		Accumulated Amortization					
		Open	Close	Change	Mid Year	Basis for Functionalization	
4501	Amortization Contributions	14,290,606	14,836,073	545,467	14,563,340	Contributions Related Distribution Plant	
4501	Amortization Contributions	4,273,376	4,792,608	519,231	4,532,992	Transmission	
Total Accumulated Amortization		18,563,982	19,628,681	1,064,699	19,096,331		
	Retirements not appearing on I/S			407,984		Contributions Related Distribution Plant	
		Total Net					
		Open	Close	Change	Mid Year	Basis for Functionalization	
	Distribution	(40,141,027)	(41,373,108)	(1,232,081)	(40,757,068)	Contributions Related Distribution Plant	
	Transmission	(20,678,793)	(21,198,025)	(519,231)	(20,938,409)	Transmission	
	Total Net	(60,819,821)	(62,571,133)	(1,751,313)	(61,695,477)		
Intangible		Gross					
Account	Name	Open	Close	Change	Mid Year	Presentation Header	Basis for Functionalization
3580	ROW Distribution	282,000	282,000	0	282,000	Right of Ways	Distribution Facilities
3580	ROW Transmission	4,482,929	4,512,585	29,656	4,497,757	Right of Ways	Transmission
3585	CIS and EPS	2,174,210	2,246,900	72,690	2,210,555	Software	Labour
Total Gross		6,939,139	7,041,485	102,346	6,990,312		
		Accumulated Amortization					
Account	Name	Open	Close	Change	Mid Year	Presentation Header	Basis for Functionalization
3582	ROW Distribution	70,274	74,194	3,920	72,234	Right of Ways	Distribution Facilities
3582	ROW Transmission	1,538,416	1,596,437	58,021	1,567,427	Right of Ways	Transmission
3586	CIS and EPS	1,327,955	1,386,464	58,509	1,357,209		
Total Accumulated Amortization		2,936,646	3,057,095	120,450	2,996,871		
		Total Net					
Account	Name	Open	Close	Change	Mid Year	Presentation Header	Basis for Functionalization
3580	ROW Distribution	211,726	207,806	(3,920)	209,766	Right of Ways	Distribution Facilities
3580	ROW Transmission	2,944,513	2,916,148	(28,365)	2,930,330	Right of Ways	Transmission
3585	CIS and EPS	846,255	860,436	14,181	853,346	Software	Labour
Total Net		4,002,494	3,984,390	(18,104)	3,993,442		

## MECL 2020 Cost Allocation Model

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	