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February 11, 2022

Mr. Patrick Wruck Commission Secretary and Manager Regulatory Support British Columbia Utilities Commission Suite 410, 900 Howe Street Vancouver, BC V6Z 2N3

Dear Mr. Wruck:

RE: British Columbia Utilities Commission (BCUC or Commission) British Columbia Hydro and Power Authority (BC Hydro) Fiscal 2021 Fully Allocated Cost of Service (FACOS) Study

BC Hydro writes to file, attached as Appendix A to this letter, its Fiscal 2021 FACOS study reflecting fiscal 2021 actual results pursuant to Commission Directive No. 2 of the 2007 Rate Design Application (**2007 RDA**) Decision (page 206).¹

The embedded cost of service methodology in the Fiscal 2021 FACOS study is the same methodology that has been used in BC Hydro's FACOS studies filed with the BCUC since fiscal 2016. The Fiscal 2020 FACOS study was filed with BCUC on February 11, 2021.

The table below shows Revenue-to-Cost (**R/C**) ratios for all rate classes in fiscal 2021, as compared to the results since fiscal 2017, and the percentages of energy consumption of individual rate classes in fiscal 2021.

Rate Class	F2017 Actual	F2018 Actual	F2019 Actual	F2020 Actual	F2021 Actual	Percentage Point Change (F2020 Actual to F2021 Actual)	Percentage of Energy at Customer Meter in F2021
	(%)	(%)	(%)	(%)	(%)	(%)	(%)
Residential	93.2	93.8	94.6	93.3	95.0	1.7	37.3
SGS < 35 Kw	123.6	121.3	120.9	116.4	111.5	-4.9	7.5

¹ <u>https://www.bcuc.com/Documents/Proceedings/2007/DOC 17004 10-26 BCHydro-Rate-Design-Phase-1-Decision.pdf</u>.



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MGS	115.1	114.3	115.1	113.7	111.3	-2.4	6.6
LGS	103.9	102.9	102.4	103.7	103.1	-0.6	21.5
Irrigation	89.5	72.0	83.4	77.2	73.3	-3.9	0.1
Street Lighting – BC Hydro Owned	198.4	210.5	211.9	200.2	198.5	-1.7	0.1
Street Lighting – Customer Owned	95.1	92.8	88.4	84.9	89.0	4.1	0.3
Transmission	95.4	96.1	94.9	99.3	99.0	-0.3	26.5
Total BC Hydro	100.0	100.0	100.0	100.0	100.0	0	100.0

BC Hydro notes the following when comparing FACOS results in fiscal 2021 to the results in fiscal 2020:

- The R/C ratio for the Residential class increased by 1.7% in fiscal 2021 to 95%. This increase is likely due to higher electricity consumption during the COVID-19 pandemic, which caused residential customers to spend more time at home;
- The R/C ratios for the main commercial classes (i.e., SGS, MGS, and LGS) decreased by 4.9%, 2.4%, 0.6%, respectively, in fiscal 2021. This is mainly because of revenue losses, likely due to lower electricity consumption during the COVID-19 pandemic, as well as COVID-19 Relief Fund program waivers that were issued by BC Hydro for small businesses that had to close as a result of public health orders;
- The R/C ratio for the Transmission class remained relatively constant at about 99%;
- The R/C ratio for the Irrigation class decreased by 3.9%, which is likely due to irrigation account attrition due to the COVID-19 pandemic and higher precipitation in fiscal 2021 relative to fiscal 2020; and
- The R/C Ratio for the Street Lighting Customer Owned class increased by 4.1%, which brings the R/C Ratio closer to the average R/C Ratio over the previous four fiscal years. The variability of the R/C Ratio for this customer class is likely due to the fact that customer sites are unmetered and billing is self-declared. Given that this customer class consumes a relatively small amount of electricity, the R/C Ratio is relatively sensitive to changes in load.



For further information, please contact Anthea Jubb at 604-623-3545 or by email at <u>bchydroregulatorygroup@bchydro.com</u>.

Yours sincerely,

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Chris Sandve Chief Regulatory Officer

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Enclosure

Copy to: BCUC Project No. 3698781 (2015 RDA) Registered Intervener Distribution List.

F2021 Cost of Service - Actual Cost

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Note: All costs are in \$ X 1 million unless otherwise noted. Some numbers may not add up due to rounding.

Schedule 1.0 F2021 Cost of Service - Actual Cost Functionalization Details

Cost of Energy Sched 4, L27		F2021 Revenue				Custo
	Water Rentals	Requirement 333.2	Generation 333.2	Transmission 0.0	Distribution 0.0	Car
Sched 4, L28	Natural gas for thermal generation	6.5	6.5	0.0	0.0	
Sched 4, L29	Domestic Transmission (Heritage)	25.5	0.0	25.5	0.0	
Sched 4, L30	Non-treaty storage and Libby Coordination agreements	-49.9	-49.9	0.0	0.0	
iched 4, L27 iched 4, L 47	Remissions and Other HDA Additions	-42.0 -138.4	-42.0 -138.4	0.0	0.0	
iched 4, L 43	Deferred Operating HDA	-138.4	-136.4	0.0	0.0	
iched 4, L 55	HDA Recoveries	-229.5	-229.5	0.0	0.0	
	Total IPPs and Long-term Commitment	1,540.4	1,540.4	0.0	0.0	
Sched 14, L 21	Reduction of COE due to transations under an energy supply contract under IPP 2	0.0	0.0	0.0	0.0	
Sched 4, L 34	NIA Generation	26.0	26.0	0.0	0.0	
Iched 4, L 35 Iched 4, L 36	Gas & Other Transportation	5.3	5.3	0.0	0.0	
iched 4, L 36 iched 4, L 48	Water Rentals (Waneta 2/3) NHDA Additions	3.2 464.3	3.2 464.3	0.0	0.0	
Sched 4, L 50	Deferred Operating NHDA	404.3	404.3	0.0	0.0	
iched 4, L51	Deferred Amortization NHDA	-0.3	-0.3	0.0	0.0	
Sched 4, L52	Deferred Taxes NHDA	0.0	0.0	0.0	0.0	
Sched 4, L53	Deferred Provision NHDA	0.0	0.0	0.0	0.0	
Sched 4, L54	Deferred Waneta 1/3 Costs	0.0	0.0	0.0	0.0	
Sched 4, L 56 Sched 4, L 38	NHDA Recoveries Market Electricity Purchases	-116.8 0.0	-116.8 0.0	0.0	0.0	
sched 4, L 38 Sched 4, L 39	Market Electricity Purchases Surplus Sales	0.0	0.0	0.0	0.0	
Sched 4, L 40	System Imports	26.9	26.9	0.0	0.0	
Sched 4, L 41	System Exports	-227.9	-227.9	0.0	0.0	
Sched 4, L 42	Net purchases (sales) from Powerex	0.0	0.0	0.0	0.0	
Sched 4, L 43 Sched 4, L 57	Domestic Transmission - Export (Market Energy) Load Variance Additions - Revenue	11.6 -106.1	11.6 -106.1	0.0	0.0 0.0	
Sched 4, L 58	Biomass Energy Program Variance Additions - Cost of Energy	19.0	19.0	0.0	0.0	
Sched 4, L 59	Biomass Energy Program Variance Additions - Cost of Energy Biomass Energy Program Variance Additions - Revenue Customer Crisis Fund Additions - COVID-19 Res. Grants	-4.9 -37.3	-4.9 -37.3	0.0	0.0 0.0	
Sched 4, L 60 Sched 4, L 61	Customer Crisis Fund Additions - COVID-19 Res. Grants Mining Cust. Pay. Plan Additions - COVID-19 SGS Waivers	-37.3 -6.3	-37.3 -6.3	0.0	0.0	
Sched 4, L 62	Electric Vehicle Costs Additions - Cost of Energy	-0.3	-0.3	0.0	0.0	
Sched 4, L 63 Sched 4, L 64	Load Variance Recoveries	0.0	0.0	0.0	0.0	
Total	Biomass Energy Program Variance Recoveries	1,502.1	1,476.5	25.5	0.0	
O M & A Expenses sched 5.0, L111	Intergarated Planning	436.3	121.9	162.2	151.6	
sched 5.0, L112	Capital Infrastructure Project Delivery	132.6	67.6	42.6	18.2	
sched 5.0, L113	Operations	315.4	61.9	78.3		
sched 5.0, L114 sched 5.0, L118	Safety Finance, Technology, Supply Chain	55.9 265.7	16.2 73.4	15.9 76.2	17.3 86.2	
sched 5.0. L119	People, Customer, Corporate Affairs	166.8	20.8	20.1	21.8	
Sched 5.0, L120 (Sched3.13, L1)	Other	-16.0	-4.6	-4.6	-4.9	
Sched 5.0, L121 (Sched3.13, L31) Sched 5.0, L122	Non-Current PEB - Pension PEB Current Pension Costs	46.0 -0.9	13.3 -0.3	13.1 -0.2	14.2 -0.3	
Total		1.401.8	370.3	403.6		1
Depreciation & Amortization Sched 7.0, L1	Amortization of Capital Assets - Generation	270.2	270.2	0.0	0.0	
Sched 7.0, L2	Amortization of Capital Assets - Transmission	230.5	0.0	230.5	0.0	
Sched 7.0, L3	Amortization of Capital Assets - Distribution	217.1	0.0	0.0	217.1	
Sched 7.0, L4	Amortization of Capital Assets - Business Support	187.9	39.5	122.1	26.3	
Sched 7.0, L11	IPP Capital Leases	90.1	90.1	0.0	0.0	
Sched 7.0, L11	Move IPP Capital Lease to COE	-90.1	-90.1	0.0	0.0	
Sched 7.0, L13 Sched 7.0, L14, L18	Amortization - Other Leases Defferal Account Additions - Transfers to NHDA	4.1 0.0	1.2	1.2	1.3 0.0	
Sched 7.0, L19	Transfer to Regulatory Account - Amortization on Additions Variance	-0.1	0.0	0.0	0.0	
Sched 7.0, L20	Electric Vehicle Costs Additions	-0.7	-0.2	-0.2	-0.2	
Sched 7.0, L22 - L25	Regulatory Account Recoveries - DSM Amortization	106.5	95.8	5.3	5.3	
Sched 7.0, L31	Pre-1996 CIAC Amortization	5.1	0.0	0.0	5.1	
Sched 7.0, L32	Capital Additions Regulatory Account - Business Support	9.4	2.0	6.1	1.3	
Total		1,030.0	408.5	365.0	256.2	_
Taxes Sched 6, L 24	Generation	45.2	45.2	0.0	0.0	
Sched 6, L 25	Transmission	164.7	0.0	164.7	0.0	
Sched 6, L 26 Sched 6, L27 minus L10	Distribution	29.6 0.8	0.0	0.0	29.6 0.0	
Sched 6, L 28	Customer Care Business Support	16.6	3.1	11.4	2.0	
Total		256.8	48.3	176.1	31.6	
Finance Charges Sched 8,	Generation	327.9	327.9	0.0	0.0	
Sched 8, Sched 8,	Transmission Distribution	233.1 150.8	0.0	233.1 0.0	0.0 150.8	
Sched 8, L21	Total Finance Charge Regulatory Acct. Additions	61.7	44.4	4.3	13.0	
Sched 8, L22	Site C Project (IFRS 14 IDC impact)	2.6	1.9	0.2	0.5	
	Interest on Deferral Accounts	9.0 -27.2	6.5 -19.6	0.6	1.9 -5.7	
				-35.5		
Sched 8, L24	Interest on Other Rea Accounts Regulatory Account Recoveries		-49.9		-23.0	
Sched 8, L24 Sched 8, L31	Regulatory Account Recoveries Deferred IPP Capital Leases	-108.3	-49.9		-23.0	
Sched 8, L24 Sched 8, L31	Regulatory Account Recoveries Deferred IPP Capital Leases		-49.9 0.2	-35.5	-23.0 0.0	
Sched 8, L24 Sched 8, L31 Sched 8, L3	Regulatory Account Recoveries	-108.3 0.2 -0.2	0.2	0.0	0.0	
Sched 8, L24 Sched 8, L31 Sched 8, L3	Regulatory Account Recoveries Dramming Cogula Lasses Account Additions) Removal of Deferred IPP Capital Lasses (Total Finance Charge Reg. Account Additions) to COE	-108.3	0.2	0.0	0.0	
Sched B, L24 Sched B, L31 Total Allowed Net Income (return on equity) Sched G, L41 - L44	Regulatory Account Recoveries Dramming Cogula Lasses Account Additions) Removal of Deferred IPP Capital Lasses (Total Finance Charge Reg. Account Additions) to COE	-108.3 0.2 -0.2 649.5 687.5	0.2 -0.2 311.1 316.7	0.0 0.0 200.8 225.2	0.0 0.0 137.5 145.6	
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1. As included in Attachment 2 of Section 6 of BC Hydro's Annual Financial Report to Commission dated August 30, 2021.

Schedule 2.0 Classification of Generation Function (Functionalized Costs from Schedule 1.0)

	Functionalized Costs	Demand Related	Energy Related	Demand Costs	Energy Co
Cost of Energy Water Rentals	333.2	10.0%	90.0% 100.0%	33.3	29
Natural gas for thermal generation Domestic Transmission (Heritage)	6.5 0.0	0.0% 100.0%	100.0%	0.0 0.0	
Non-treaty storage and Libby Coordination agreements Remissions and Other	-49.9 -42.0	0.0%	100.0% 100.0%	0.0	-4
HDA Additions	-138.4	10.2%	89.8%	-14.2	-12
Deferred Operating HDA HDA Recoveries	-1.5 -229.5	10.2% 10.2%	89.8% 89.8%	-0.2 -23.5	-20
Total IPPs and Long-term Commitment	1540.4	7.0%	93.0%	107.8	143
Reduction of COE due to transations under an energy supply contract under IPP NIA Generation	0.0 26.0	7.0% 0.0%	93.0% 100.0%	0.0 0.0	2
Gas & Other Transportation Water Rentals (Waneta 2/3)	5.3 3.2	0.0% 10.0%	100.0% 90.0%	0.0 0.3	
NHDA Additions	464.3	10.2%	89.8%	47.5	41
Deferred Operating NHDA Deferred Amortization NHDA	1.5 -0.3	10.2% 10.2%	89.8% 89.8%	0.2	
Deferred Taxes NHDA	0.0	10.2%	89.8%	0.0	
Deferred Provision NHDA Deferred Waneta 1/3 Costs	0.0 0.0	10.2% 10.2%	89.8% 89.8%	0.0 0.0	
NHDA Recoveries Market Electricity Purchases	-116.8 0.0	10.2% 0.0%	89.8% 100.0%	-11.9 0.0	-10
Surplus Sales	0.0	0.0%	100.0%	0.0	
System Imports System Exports	26.9 -227.9	0.0%	100.0% 100.0%	0.0	-22
Net purchases (sales) from Powerex	0.0	0.0%	100.0%	0.0	-24
Domestic Transmission -Export (Market Energy) Load Variance Additions - Revenue	11.6 -106.1	100.0% 0.0%	0.0% 100.0%	11.6 0.0	-10
Biomass Energy Program Variance Additions - Cost of Energy	19.0	0.0%	100.0%	0.0	1
Biomass Energy Program Variance Additions - Revenue Customer Crisis Fund Additions - COVID-19 Res. Grants	-4.9 -37.3	0.0%	100.0% 100.0%	0.0	-3
Mining Cust. Pay. Plan Additions - COVID-19 SGS Waivers	-6.3	0.0%	100.0%	0.0	
Electric Vehicle Costs Additions - Cost of Energy Load Variance Recoveries	-0.3 0.0	0.0%	100.0% 100.0%	0.0	
Biomass Energy Program Variance Recoveries Total	0.0	0.0%	100.0% 89.8%	0.0	1,32
M & A Expenses Intergranted Planning Certiful Restructure Design Delivery	121.9	55.0%	45.0%	67.1	5
Capital Infrastructure Project Delivery Operations	67.6 48.4	55.0% 55.0%	45.0% 45.0%	37.2 26.6	3
Burrard	5.4	100.0%	0.0%	5.4	
Fort Nelson Prince Rupert	7.4	26.0% 40.0%	74.0% 60.0%	1.9 0.3	
Thermal Generation	13.5	56.1%	43.9%	7.6	
Safety Finance, Technology, Supply Chain	16.2 73.4	55.0% 55.0%	45.0% 45.0%	8.9 40.4	3
People, Customer, Corporate Affairs	20.8	55.0%	45.0%	11.5	
Other Non-Current PEB - Pension	(4.6) 13.3	55.0% 55.0%	45.0% 45.0%	(2.5) 7.3	(
Non-Current PEB - Pension PEB Current Pension Costs tal	(0.3)	55.0%	45.0%	(0.1)	(
epreciation & Amortization	570.5			205.0	10
Generation Transmission	270.2	55.0% 55.0%	45.0% 45.0%	148.6	12
Distribution	-	55.0%	45.0%		
Business Support Amortization - Other Leases	39.5 1.2	55.0% 55.0%	45.0% 45.0%	21.7 0.7	1
Transfer to Regulatory Account - Amortization on Additions Variance	(0.0)	55.0%	45.0%	(0.0)	(
Electric Vehicle Costs Additions Regulatory Account Recoveries - DSM Amortization	(0.2) 95.8	55.0% 31.3%	45.0% 68.7%	(0.1) 30.0	(
Pre-1996 CIAC Amortization Capital Additions Regulatory Account - Business Support otal	- 2.0 408.5	55.0% 55.0%	45.0% 45.0%	- 1.1 201.9	20
DTAI 12005	408.5			201.9	20
Generation Transmission	45.2	55.0% 55.0%	45.0% 45.0%	24.8	2
Distribution	-	55.0%	45.0%	-	
Customer Care Business Support	3.1	55.0% 55.0%	45.0% 45.0%	1.7	
otal inance Charges	48.3			26.6	2
Generation Transmission	327.9	55.0% 55.0%	45.0% 45.0%	180.3	14
Distribution	-	55.0%	45.0%	-	
Total Finance Charge Regulatory Acct. Additions Site C Project (IFRS 14 IDC impact)	44.4 1.9	55.0% 55.0%	45.0% 45.0%	24.4 1.0	2
Interest on Deferral Accounts	6.5	10.2%	89.8%	0.7	
Interest on Other Reg Accounts Regulatory Account Recoveries	(19.6) (49.9)	55.0% 55.0%	45.0% 45.0%	(10.8) (27.5)	(2
stal	311.1	33.0 %	43.078	168.2	14
Ilowed Net Income Generation	316.7	55.0%	45.0%	174.2	14
otal	316.7	00.070	40.078	174.2	14
iscellaneous Revenues Amortization of Contributions	(0.3)	55.0%	45.0%	(0.1)	
Other	(2.3)	55.0%	45.0%	(1.3)	(
External OATT	-	55.0% 55.0%	45.0% 45.0%		
romado writeeling Agreement			45.0%	-	
Secondary Revenue	-	55.0%			
Secondary Revenue Interconnections Amortization of Contributions	-	55.0% 55.0%	45.0% 45.0%	-	
Secondary Revenue Interconnections Amortization of Contributions NTL Supplemental Charge		55.0% 55.0% 55.0%	45.0% 45.0% 45.0%	-	
Secondary Revenue Interconnections Amortization of Contributions NTL Supplemental Charge Secondary Use Revenue & Other Amortization of Contributions	- - -	55.0% 55.0% 55.0% 55.0% 55.0%	45.0% 45.0% 45.0% 45.0%	-	
Secondary Revenue Interconnections Amortization of Contributions NTL Supplemental Charge Secondary Use Revenue & Other Amortization of Contributions Meet/Tinnas Renis & Power Factor Surcharges		55.0% 55.0% 55.0% 55.0% 55.0%	45.0% 45.0% 45.0% 45.0% 45.0%	-	
Secondary Revenue Interconnections Amortization of Contributions MIT. Supplemental Charge Other Amortization of Contributions Metar/Timans Renk & Power Factor Surcharges Smart Metering & Infrastructure Impact Diversion Net Recoveries		55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0%	45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0%	-	
Secondary Revenue Interconnections Amortization of Contributions NTI. Supplemental Charge Secondary Use Revenue & Other Amortization of Contributions Meter/Timas Rents & Power Factor Surcharges Smart Metering & Infrastructure Impact Diversion Net Recoveries		55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0%	45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0%		
Secondary Revenue Interconnections Amortization of Contributions NTL Supplemental Charge Secondary Use Revenue & Other Amortization of Contributions Meter/Timas Rents & Power Factor Surcharges Smart Metering & Infrastructure Impact Diversion Net Recoveries Other Operating Recoveries Customer Crisis Fund Rider Revenue Other		55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0%	45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0%		
Secondary Revenue Amotization of Contributions Amotization of Contributions NIT. Supplemental Charge Manufization of Contributions Meter Timas Rents & Power Facto Suncharges Meter Timas Rents & Power Instant Meter Control Control Control Control Meter Control Control Control Differ Operating Recoveries Customer Crisis Fund Rider Revenue Other Waneta Lease revenue from Teck		55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0%	45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0%		
Secondary Revenue Interconnections Amortization of Contributions INT. Supplemental Charge Secondary Use Revenue & Other Amortization of Contributions Meter/Timas Rents & Power Pactor Surcharges Smart Metering & Initiastructure Impact Other Organiting Recoveries Outsource Crisis Fund Rider Revenue Other Waneta Lasse revenue from Tock Waneta 23Tock portion of operating costs Waneta 23Tock portion of operating costs		55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0%	45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0%	-	
Secondary Revenue Interconnections Amortization of Contributions Manotization of Contributions Manotization of Contributions Amortization of Contributions Meetr/Trans Renke & Power Factor Surcharges Smart Meetrina & Annet & Power Factor Surcharges Other Operating Recoveries Other Operating Recoveries Cultomer Crisis Fund Rider Revenue Other Waneta 2015 explortion of operating costs Waneta 2015 explortion of preating costs Waneta 2015 explortion of preating costs		55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0%	45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0% 45.0%		,
Secondary Revenue Interconnections Amortization of Contributions Manotization of Contributions Marchites of Contributions Meter Times Renet & Contre Marchines Amortizations of Contributions Meter Times Renet & Rower Factor Surcharges Other Operating Recoveries Other Operating Recoveries Other Contrains and Relevenue Other Waneta Lasse revenue from Teck Waneta LSTeck portion of operating costs Waneta 25Teck portion of operating costs Waneta 25Teck portion of property taxes Corporate General Rents Labe Payment Charges	(0.8) (2.3)	55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0%	$\begin{array}{c} 45.0\%\\ 45$	- - - - - - - - - - - - - - - - - - -	(
Secondary Revenue Interconnections Amortization of Contributions NTL Supplemental Charge Secondary Use Revenue & Other Amortization of Contributions Meter/Timas Rents & Power Factor Surcharges Smart Metering & Infrastructure Impact Direst Operating Recovering Other Operating Recovering Other Operating Recovering Other Operating Recovering Other Operating Recovering Waneta Lasser revenue from Tack Waneta 23Teck portion of valer rentals Waneta 23Teck portion of valer rentals Waneta 23Teck portion of opporty taxes Corporate General Rents Late Paryment Charges		55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0%	$\begin{array}{c} 45.0\%\\ 45.0\%$		(
Secondary Revenue Interconnections Amortization of Contributions Manotization of Contributions Marchites of Contributions Meter Times Renet & Contre Alexans Amortizations of Contributions Meter Times Renet & Rower Factor Surcharges Smart Meterina & Infrastructure Impact Diversion Net Recoveries Other Operating Recoveries Other Contrains (Infrastructure Impact United United States revenue Other Waneta 2017 eck portion of operang costs Waneta 2017 eck portion of operang tradis Corporate General Rents Labe Payment Charges MMBU Secondary Revenue Other	(0.8) (2.3) (1.4)	55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0%	$\begin{array}{c} 45.0\%\\ 5.0\%\\ 5.0\%$	(1.2) (0.8)	()
Secondary Revenue Interconnections Amortization of Contributions NIT. Supplemental Charge Secondary Use Revenue & Other Amortization of Contributions Meter/Timas Rents & Power Pactor Surcharges Smart Metering & Infrastructure Impact Other Operating Recoveries Customer Crisis Fund Rider Revenue Other Waneta Lasse revenue from Tock Waneta 23Tock portion of valer errelatis Waneta 23Tock portion of opperty taxes Corporals General Rents Late Payment Charges MaBU Secondary Revenue Other	(0.8) (2.3) (1.4) (0.3)	55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0%	$\begin{array}{c} 45.0\%\\ 5.0\%\\ 5.0\%$	(1.2) (0.8) (0.2)	()
Secondary Revenue Interconnections Amortization of Contributions NIT. Supplemental Charge Secondary Use Revenue & Other Amortization of Contributions Meter/Timas Rents & Power Pactor Surcharges Smart Metering & Infrastructure Impact Direstion Net Reported Standard Lease revenue Conterner Orisis Fund Rider Revenue Other Waneta Lase revenue from Tack Waneta 23T eck portion of vaper rentals Waneta 23T eck portion of vaper rentals Waneta 23T eck portion of upperty taxes Corporate General Rents Late Payment Charges MiBUS Secondary Revenue Other Stal Devenue Offsets & Other Total Inter-Segment Revenue	- - - - - - - - - - - - - - - - - - -	55.0% 55	45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0%	(1.2) (0.8) (0.2) (4.0) 13.87 (105.49)	(((((11 (231
Secondary Revenue Amortization of Contributions Secondary Use Revenue Charton Contribution Media Time Revenue Charton Contribution Charton Charto	- - - - - - - - - - - - - - - - - - -	55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0%	45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0%	(1.2) (0.8) (0.2) (4.0) 13.87 (105.49) 0.29	(((((((((231 0
Secondary Revenue Secondary Revenue Amortization of Contributions Amortization of Contributions Amortization of Contributions Secondary Use Revenue AOther Amortization of Contributions Smart Melarina & Infrastructure Impact Differ Operating Recoveries Customer Crisis Fund Rider Revenue Other Waneta L23Teck portion of operating costs Waneta 23Teck portion of upperty taxes Corporate General Rents Waneta 23Teck portion of upperty taxes Corporate General Rents Late Psymemic Charges Waneta 23Teck portion of upperty taxes Corporate General Rents Late Psymemic Charges Waneta 23Teck portion of upperty taxes Corporate General Rents Late Psymemic Charges Waneta Waneta 23Teck Dottor Total Inter-Sammer Revenue Wate Wate Income Proverse Net Income Differ Unione Wate Income Differ Unione Wate Income W	- - - - - - - - - - - - - - - - - - -	55,0% 55,0% 55,0% 55,0% 55,0% 55,0% 55,0% 55,0% 55,0% 55,0% 55,0% 55,0% 55,0% 55,0% 55,0% 55,0%	45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0%	(1.2) (0.8) (0.2) (4.0) 13.87 (105.49) 0.29 (16.49)	(((((((((((((((((((
Secondary Revenue Interconnections Amortization of Contributions Amortization of Contributions Amortization of Contributions III. Supplemental Cange Other Amortization of Contributions MeetrImans Rents & Power Factor Surcharges Other Operating Recoveries Other Operating Recoveries Customer Crists Fund Rider Revenue Other Wanela 23Teck portion of operating costs Wanela 23Teck portion of porty taxes Corporate General Rents Late Payment Charges MuBU Secondary Revenue Other Utilities Revenue Demotion	- - - - - - - - - - - - - - - - - - -	55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0% 55.0%	45,0%,45,0\%,00,00	(1.2) (0.8) (0.2) (4.0) (105.49) 0.29 (16.49) 0.29 (16.49)	(((((((((((((((((((
Secondary Revenue Interconnections Amortization of Contributions INT. Supplemental Charge Other Secondary Secondary Secondary Secondary Secondary Secondary Secondary Secondary Media Lasse revenue Secondary	- - - - - - - - - - - - - - - - - - -	55,0%, 55	45,0%, 45,0%,45,0%, 45,0%, 45,0%,45,0%, 45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%, 45,0%,45,0%, 45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%,45,0%, 45,0%,45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%,45,0%, 45,0%,45,0%,45,0%,45,0%,45,0%,45,0%,45,0%,45,0%,45	(1.2) (0.8) (0.2) (4.0) 13.87 (105.49) 0.29 (16.49)	(((((((((((((((((((
Secondary Revenue Interconnections Amortization of Contributions INT. Supplemental Charge Media Timas Rents & Power Pactor Surcharges Media Timas Rents & Power Pactor Surcharges Media Timas Rents & Power Pactor Surcharges Media Timas Rents & Power Inducts Media Timas Rents & Power Inducts Media Concording Inducts Media Timas Rents Dither Operating Recoveries Customer Crisis Fund Rider Revenue Other Waneta L23Teck portion of vager rentals Waneta 23Teck portion of operating costs Waneta 23Teck portion of poperty taxes Corporate General Revenue Other Other Corporate General Revenue Deferrat Rider Revenue Deferrat Rider Revenue Deferrat Rider Revenue Generation Generation Real Time Dispatch	- - - - - - - - - - - - - - - - - - -	55,0% 55,0%55,0% 55,0%55,0% 55,0% 55,0%	45,0% 45,0%45,0% 45,0% 45,0% 45,0%45,0% 45,0% 45,0% 45,0%45,0% 45,0% 45,0%45,0% 45,0% 45,0% 45,0%45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0% 45,0%45,0% 45,0% 45,0% 45,0%45,0% 45,0% 45,0%45,0% 45,0% 45,0%45,0% 45,0%45,0% 45,0%45,0% 45,0%45,0% 45,0% 45,0%45,0%45,0% 45,0%45,0% 45,0%45,0% 45,0%45,0% 45,0%45,0% 45,0%45,0% 45,0%45,0% 45,0%45,0% 45,0%45,0% 45,0%45,0% 45,0%45,0%45,0% 45,0%45,0%45,0% 45,0%45,0%45,0% 45,0%45,0%	(1.2) (0.8) (0.2) (4.0) 13.87 (105.49) 0.29 (16.49) - (0.00) 23.82	((((11
Secondary Revenue Interconnections Amortization of Contributions Amortization of Contributions Amortization of Contributions Meetricans Renewark & Other Amortization of Contributions Meetricans Renewarks & Other Amortization of Contributions Meetricans Renewarks Other Operating Recoveries Other Operating Recoveries Contorner Crists Fund Reder Revenue Waneta 23T exk portion of operating costs Waneta 23T exk portion of portionet Waneta 23T exk portionet Waneta 23T exk portionet Waneta Wanet	- - - - - - - - - - - - - - - - - - -	55,0% 55,0%	45,0%, 45,0%,45,0%, 45,0%, 45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%,45,0%, 45,0%,45,0%,45,0%,45,0%,45,0%,45,0%,45	(1.2) (0.8) (0.2) (4.0) (105.49) 0.29 (16.49) 0.29 (16.49) - (0.00) 23.82 1.35 - -	(((((((((((((((((((
Secondary Revenue Interconnections Amortization of Contributions INT. Supplemental Charge Amortization of Contributions INT. Supplemental Charge Secondary Use Revenue As here MeetTrans Reven & Sover Factor Surcharges Smart Meetring & Interstructure Impact Diversion Net Recoveries Other Operating Recoveries Customer Crists Fund Rider Revenue Other Waneta 23Teck portion of operating costs Waneta 23Teck portion of portions Waneta 23Teck portion of portions Waneta 23Teck portion of portions Waneta 23Teck portion portions Waneta 23Teck portion portions Waneta 23Teck portion portions Waneta 23Teck portion pore	- - - - - - - - - - - - - - - - - - -	65,0%, 55,0%, 56,0%, 56,0%, 56,0%, 55	45,0% 45,0%45,0% 45,0% 45,0% 45,0%45,0% 45,0% 45,0% 45,0% 45,0%45,0% 45,0% 45,0% 45,0% 45,0%45,0% 45,0% 45,0%45,0% 45,0% 45,0%45,0% 45,0% 45,0%45,0% 45,0% 45,0%45,0% 45,0%45,0% 45,0% 45,0%45,0% 45,0% 45,0%45,0% 45,0%45,0% 45,0% 45,0%45,0%45,0% 45,0%45,0%45,0% 45,0%45,0%45,0% 45,0%45,0% 45,0%45,0%45,0% 45,0%45,0% 45,0%45,0%45,0% 45,0%45,0%45,0% 45,0%45,0% 45,0%45,0%45,0% 45,0%45,0% 45,0%45,0% 45,0%45,0% 45,0%45,0% 45,0%45,0% 45,0%45,0% 45,0%45,0% 45,0%45,0% 45,0%45,0% 45,0%45,0%45,0% 45,0%45,0%45,0%45,0% 45,0%45,0%45,0%45,0%	(1.2) (0.8) (0.2) (4.0) (4.0) (105.49) 0.29 (16.49) - 0.00 23.82 1.35 - (1.57)	((((((((((() () () () ()
Secondary Revenue Interconnections Amortization of Contributions INT. Supplemental Charge Amortization of Contributions INT. Supplemental Charge Secondary Use Revenue AO Other Amortizations Contributions Smart Meetring & Infrastructure Impact Diversion Net Resources Other Operating Recoveries Customer Crists Fund Rider Revenue Other Waneta 23Teck portion of operating costs Waneta 23Teck portion of opproty taxes Comparis Other Charge Revenue Other Tabl Provents Net Income Powertsch Net Income Deferral Rider Revenue Deferral Rider Rider Revenue Deferral Rider Revenue D	- - - - - - - - - - - - - - - - - - -	65,0% 55,0% 56,0% 56,0% 56,0% 55	45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%,45,0%,45,0%,45,0%,45,0%,45,0%,45,0%,45	(1.2) (0.8) (0.2) (4.0) (4.0) (13.87 (105.49) 0.29 (16.49) (16.49) 0.23.82 1.35 - - (1.57) (3.88) 2.59	((((((((((() () () () ()
Secondary Revenue Interconnections Amortization of Contributions Amortization of Contributions Amortization of Contributions Mittl Supplemental Charge Other Amortization of Contributions MitterTimes Renets Other Operating Recoveries Other Operating Recoveries Other Operating Recoveries Customer Crists Fund Rider Revenue Other Wanela 23Teck portion of ruperty taxes Corporate General Rents Late Payment Charges Mittle Secondary Revenue Other Tatal evenue Offsets & Other Total Inter-Second Revenue Other Definition Definition Mittle Secondary Revenue Other Definition De	- - - - - - - - - - - - - - - - - - -	55,0%, 55	45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%,45,0%,45,0%,45,0%,45,0%,45,0%,45,0%,45,0%,45,0%,45	(1.2) (0.8) (0.2) (4.0) (13.87 (105.49) 0.29 (16.49) 2.3.82 1.35 - - (1.57) (3.68)	((((((((((() () () () ()
Secondary Revenue Interconnections Amortization of Contributions INT. Supplemental Charge Other Amortization of Contributions INT. Supplemental Charge Other Amortization of Contributions MeetrITans Renews Other Operating Recoveries Other Operating Recoveries Other Operating Recoveries Customer Crists Fund Rider Revenue Other Wanela 23Teck portion of vision regions Wanela 23Teck portion of vision regions Wanela 23Teck portion of vision regions Composed Generation Regions Wanela 23Teck portion of vision regions Wanela 23Teck porteon Wanela 23Teck portion of vision regions Wanela 23Teck portion of visi	- - - - - - - - - - - - - - - - - - -	55,0%, 55	45,0%, 45,0%,45,0%, 45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%,45,0%, 45,0%,45,0%,45,0%,45,0%,45,0%,45,0%,45	(1.2) (0.8) (0.2) (4.0) (4.0) (13.87 (105.49) 0.29 (16.49) (16.49) 0.23.82 1.35 - - (1.57) (3.88) 2.59	() () () () () () () () () () () () () (
FortisBC Wheeling Agreement Secondary Revenue Interconnections Amortization of Contributions NTL Supplemental Charge Secondary Use Revenue & Other Amortization of Contributions Meet Timars Renta & Power Factor Surcharges Meet Timars Renta & Power Factor Surcharges Diversion Net Recoveries Customer Crisis Fund Rider Revenue Other Operating Recoveries Customer Crisis Fund Rider Revenue Other Wanela Lesse revenue from Tock Wanela 2/3Teck portion of operating costs Wanela 2/3Teck portion of user rentals Wanela 2/3Teck portion of user rentals User Secondary Revenue Other Weeneu Offsets & Other Total Inter-Segment Revenue Deferral Rider Revenue Deferral Rider Revenue Deferral Rider Revenue Other Utitiss Revenue Deferral Rider Revenue Rider Rider Rev	- - - - - - - - - - - - - - - - - - -	65,0% 55	45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%, 45,0%,45,0%,45,0%, 45,0%,45,0%,45,0%,45,0%,45,0%,45,0%,45,0%,45,0%,45	(1.2) (0.8) (0.2) (1.3.87 (105.49) 0.29 (16.49) (16.49) (16.49) (16.49) (16.49) (16.49) (16.30) (1.57) (3.68) 2.59 7.27	(((((((((((((((((((

Schedule 2.1 Classification of Transmission Function (Functionalized Costs from Schedule 1.0)

	Functionalized Costs	Demand Related	Demand Costs
Cost of Energy Water Rentals		100%	
Natural gas for thermal generation	-	100%	-
Domestic Transmission (Heritage) Non-treaty storage and Libby Coordination agreements	25.5	100% 100%	25.5
Remissions and Other	-	100%	-
HDA Additions Deferred Operating HDA	-	100% 100%	-
HDA Recoveries	-	100%	-
Total IPPs and long-term Commitment NIA Generation		100% 100%	-
Gas & Other Transportation	-	100%	-
Water Rentals (Waneta 2/3) NHDA Additions		100% 100%	-
Deferred Operating NHDA Deferred Amortization NHDA		100% 100%	-
Deferred Taxes NHDA	-	100%	-
Deferred Provision NHDA Deferred Waneta 1/3 Costs	-	100% 100%	-
NHDA Recoveries		100%	-
Market Electricity Purchases Surplus Sales	-	100% 100%	-
Net purchases (sales) from Powerex	-	100%	
Domestic Transmission -Export (Market Energy)	- 25.5	100%	25.5
D M & A Expenses			
Intergarated Planning	162.2	100% 100%	162.2
Capital Infrastructure Project Delivery Operations	42.6 78.3	100%	42.5 78.2
Safety Finance, Technology, Supply Chain	15.9 76.2	100% 100%	15.9 76.1
Pinance, Technology, Supply Chain People, Customer, Corporate Affairs	76.2 20.1	100%	20.1
Other Non-Current PEB - Pension	(4.6)	100% 100%	(4.5
PEB Current Pension Costs	(0.2)	100% 100%	(0.2
otal	403.6		403.6
Depreciation & Amortization Generation		100%	
Transmission Distribution	230.5	100% 100%	230.4
Business Support	122.1	100%	122.1
Amortization - Other Leases Transfer to Regulatory Account - Amortization on Additions Variance	1.2 (0.0)	100% 100%	1.1
Electric Vehicle Costs Additions	(0.2)	100%	(0.1
Regulatory Account Recoveries - DSM Amortization Pre-1996 CIAC Amortization	5.3	100% 100%	5.3
Capital Additions Regulatory Account - Business Support	6.1 365.0	100%	6.1
	365.0		364.9
Taxes Generation	-	100%	
Transmission Distribution	164.7	100% 100%	164.7
Customer Care	-	100%	
Business Support	11.4 176.1	100%	11.3 176.0
Finance Charges			
Generation Transmission	- 233.1	100% 100%	233.1
Distribution	- 43	100%	4 3
Total Finance Charge Regulatory Acct. Additions Site C Project (IFRS 14 IDC impact)	4.3	100% 100%	4.3
Interest on Deferral Accounts	0.6	100%	0.6
Interest on Other Reg Accounts Regulatory Account Recoveries	(1.9) (35.5)	100% 100%	(1.9 (35.4
otal	200.8		200.8
Allowed Net Income Transmission	225.2	100%	225.1
fotal	225.2	10070	225.1
Association of Contribution		1000/	
Amortization of Contributions Other	:	100% 100%	
External OATT	(14.1)	100%	(14.1
FortisBC Wheeling Agreement Secondary Revenue	(5.2) (7.3)	100% 100%	(5.1 (7.2
Interconnections	(8.3)	100%	(8.3
Amortization of Contributions NTL Supplemental Charge	(15.3) (2.4)	100% 100%	(15.3
Secondary Use Revenue & Other Amortization of Contributions	-	100%	
Amortization of Contributions Meter/Trans Rents & Power Factor Surcharges	-	100% 100%	
Smart Metering & Infrastructure Impact Diversion Net Recoveries	-	100% 100%	
Other Operating Recoveries	-	100%	
Customer Crisis Fund Rider Revenue Other		100%	
Waneta Lease revenue from Teck	-	100% 100%	
Waneta 2/3Teck portion of operating costs		100%	
Waneta 2/3Teck portion of water rentals Waneta 2/3 Teck portion of property taxes	-	100% 100%	
Corporate General Rents Late Payment Charges	(0.8) (2.2)	100% 100%	(0.8 (2.2
MMBU Secondary Revenue	(1.4)	100%	(1.3
Other	(0.3)	100%	(0.2
Revenue Offsets & Other	(07.0)		(07.2
Total Inter-Segment Revenue	(47.2)	100%	(47.2
Powerex Net Income Powertech Net Income	-	100% 100%	
Other Utilities Revenue	-	100%	
liquefied Natural Gas Revenue Deferral Rider Revenue		100% 100%	
GRTA Allocation	(43.3)	100%	(43.3
Generation Real Time Dispatch Distribution Real Time Dispatch	(2.4) (21.3)	100% 100%	(2.4
SDA Allocation to Distribution	(129.0)	100%	(128.9
PTP Allocation to Distribution Generation Ancillary Services	(38.0) 2.8	100% 100%	(37.9
Generation Capitalized Overhead	2.7	100%	2.6
Transmission Capitalized Overhead	(11.6)	100%	(11.6
		100%	13.0
Distribution Capitalized Overhead Gneration RSRA Write-off	13.0	100%	
Distribution Capitalized Overhead Gneration RSRA Write-off Waneta 2/3 Lease revenue form Teck	13.0 - -	100% 100%	
Distribution Capitalized Overhead Gneration RSRA Write-off	-	100%	(274.3

Schedule 2.2 Classification of Distribution Function (Functionalized Costs from Schedule 1.0)

	Functionalized Costs	Demand Related	Customer Related	SMI Energy Related	Streetlighting Costs (Direct Assigned)	Demand Costs	Customer Costs
Cost of Energy				Related	Assigned)		
Water Rentals Natural gas for thermal generation	-					:	-
Domestic Transmission (Heritage) Non-treaty storage and Libby Coordination agreements	1					-	:
Remissions and Other HDA Additions	-					:	:
Deferred Operating HDA	-					-	-
HDA Recoveries Total IPPs and Long-term Commitment	-					-	-
NIA Generation Gas & Other Transportation	-					-	-
Water Rentals (Waneta 2/3) NHDA Additions	-					-	-
Deferred Operating NHDA Deferred Amortization NHDA	-					-	-
Deferred Taxes NHDA	-					-	-
Deferred Provision NHDA Deferred Waneta 1/3 Costs	-					-	-
NHDA Recoveries Market Electricity Purchases	-					-	-
Surplus Sales Net purchases (sales) from Powerex	-					:	-
Domestic Transmission -Export (Market Energy)							
D M & A Expenses							
Intergarated Planning	151.6	80%	20%		0.5	120.9	30.
Capital Infrastructure Project Delivery Operations	18.2 170.4	80% 80%	20% 20%			14.5 136.3	3. 34.
Safety Finance, Technology, Supply Chain	17.3 86.2	80% 80%	20% 20%			13.9 68.9	3. 17.
People, Customer, Corporate Affairs	21.8	80%	20%			17.4	4.
Other Non-Current PEB - Pension	-4.9 14.2	80% 80%	20% 20%			(4.0) 11.4	(1.
PEB Current Pension Costs otal	-0.3 474.5	80%	20%		- 0.5	(0.2) 379.2	(0. 94.
Depreciation & Amortization	414.5				0.0	518.2	34.
Generation	0.0	80%	20%			-	-
Transmission Distribution	0.0 217.1	80% 80%	20% 20%		3.4	- 170.9	42
Business Support Amortiation - Other Leases	26.3 1.3	80% 80%	20% 20%			21.0 1.0	5
Transfer to Regulatory Account - Amortization on Additions Variance	0.0	80%	20%			(0.0)	(0
Electric Vehicle Costs Additions Regulatory Account Recoveries - DSM Amortization	-0.2 5.3	80% 80%	20% 20%			(0.2) 4.3	(0 1
Pre-1996 CIAC Amortization	5.1	80%	20%			4.1	1
Capital Additions Regulatory Account - Business Support	1.3 256.2	80%	20%		3.4	1.1 202.2	0 50
axes							
Generation	0.0	80%	20%			-	-
Transmission Distribution	0.0 29.6	80% 80%	20% 20%		0.1	- 23.6	- 5
Customer Care Business Support	0.0	80% 80%	20% 20%			- 1.6	-
iotal	31.6	80 %	20%		0.1	25.2	6.
inance Charges							
Generation Transmission	0.0	80% 80%	20% 20%			:	
Distribution	150.8	80%	20%		0.6	120.2	30.
Total Finance Charge Regulatory Acct. Additions Site C Project (IFRS 14 IDC impact)	13.0 0.5	80% 80%	20% 20%			10.4 0.4	2.
Interest on Deferral Accounts	1.9	80%	20%			1.5	0
Interest on Other Reg Accounts Regulatory Account Recoveries	-5.7 -23.0	80% 80%	20% 20%			(4.6) (18.4)	(1 (4
otal	137.5				0.6	109.5	27
Distribution	145.6	80%	20%		0.6	116.1	29
otal	145.6				0.6	116.1	29
liscellaneous Revenues Amortization of Contributions	0.0	80%	20%				
Other	0.0	80%	20%			-	-
External OATT FortisBC Wheeling Agreement	0.0	80% 80%	20% 20%			-	-
Secondary Revenue	0.0	80%	20%			-	-
Interconnections Amortization of Contributions	0.0	80% 80%	20% 20%			-	-
NTL Supplemental Charge Secondary Use Revenue & Other	0.0	80% 80%	20% 20%			- (16.3)	- (4
Amortization of Contributions	-48.7	80%	20%			(38.9)	(4
Meter/Trans Rents & Power Factor Surcharges Smart Metering & Infrastructure Impact	0.0	80% 80%	20% 20%			-	-
Diversion Net Recoveries	0.0	80%	20%			-	
Other Operating Recoveries Customer Crisis Fund Rider Revenue	0.0	80% 80%	20% 20%			-	-
Other	0.0	80%	20%			-	-
Waneta Lease revenue from Teck Waneta 2/3Teck portion of operating costs	0.0	80% 80%	20% 20%			-	-
Waneta 2/3Teck portion of water rentals	0.0	80%	20%			-	-
Waneta 2/3 Teck portion of property taxes Corporate General Rents	0.0 -0.9	80% 80%	20% 20%			- (0.7)	- (0
Late Payment Charges MMBU Secondary Revenue	-2.4 -1.5	80% 80%	20% 20%			(1.9)	(0
Other	-0.3	80%	20%			(1.2) (0.2)	(0 (0
otal	-74.1				-	(59.3)	(14
evenue Offsets & Other Total Inter-Segment Revenue	26.9	80%	20%			21.6	5
Powerex Net Income	0.0	80%	20%			-	-
Powertech Net Income Other Utilities Revenue	0.0	80% 80%	20% 20%			-	
liquefied Natural Gas Revenue	0.0	80%	20%			-	
Deferral Rider Revenue GRTA Allocation	0.0 0.0	80% 100%	20% 0%			-	
Generation Real Time Dispatch	0.0	80%	20%			-	-
Distribution Real Time Dispatch SDA Allocation to Distribution	21.3 129.0	80% 100%	20% 0%			17.1 129.0	4
PTP Allocation to Distribution	38.0	80%	20%			30.4	7
Generation Ancillary Services Generation Capitalized Overhead	0.0 2.9	80% 80%	20% 20%			- 2.3	-
Transmission Capitalized Overhead	5.0	80%	20%			4.0	1
Distribution Capitalized Overhead	-31.6	80% 80%	20% 20%			(25.2)	(6
Gneration RSRA Write-off	0.0						
Gneration RSRA Write-off Waneta 2/3 Lease revenue form Teck	0.0	80%	20%			-	-
Gneration RSRA Write-off			20% 20%		-	- - 179.1	- - 12

Schedule 2.3 Classification of Customer Care Function (Functionalized Costs from Schedule 1.0)

	Functionalized Costs	Demand Related	Customer Related	Demand Costs	Customer Costs
Cost of Energy Water Rentals		0%	100%		
Natural gas for thermal generation		0%	100%	-	-
Domestic Transmission (Heritage)	-	0%	100%		
Non-treaty storage and Libby Coordination agreements	-	0%	100%	-	
Remissions and Other HDA Additions	-	0% 0%	100% 100%	-	
Deferred Operating HDA		0%	100%		
HDA Recoveries	-	0%	100%		
Total IPPs and Long-term Commitment	-	0%	100%	-	
NIA Generation Gas & OtherTransportation	-	0% 0%	100% 100%		
Water Rentals (Waneta 2/3)	-	0%	100%		
NHDA Additions	-	0%	100%	-	
Deferred Operating NHDA	-	0% 0%	100%	-	
Deferred Amortization NHDA Deferred Taxes NHDA	-	0%	100%		
Deferred Provision NHDA	-	0%	100%		
Deferred Waneta 1/3 Costs	-	0%	100%	-	
NHDA Recoveries	-	0%	100%	-	
Market Electricity Purchases	-	0% 0%	100% 100%	-	
Surplus Sales Net purchases (sales) from Powerex	-	0%	100%		
Domestic Transmission -Export (Market Energy)	-	0%	100%	-	
otal					
D M & A Expenses					
Intergarated Planning	0.5 4.2	0% 0%	100%	-	0
Capital Infrastructure Project Delivery Operations	4.2	0%	100% 100%		4
Safety	6.5	0%	100%	-	6
Finance, Technology, Supply Chain People, Customer, Corporate Affairs	29.9 104.1	0% 0%	100% 100%		29 104
Other	(1.9)	0%	100%		(1
Non-Current PEB - Pension	5.3	0%	100%		5
PEB Current Pension Costs otal	(0.1)	0%	100%		(0 153
Depreciation & Amortization					.50
Generation	-	0%	100%	-	
Transmission Distribution	:	0% 0%	100%	-	
Distribution Business Support	-	0% 0%	100% 100%		
Amortization - Other Leases	0.5	0%	100%	-	0
Transfer to Regulatory Account - Amortization on Additions Varia Electric Vehicle Costs Additions	(0.0) (0.1)	0% 100%	100% 0%	- (0.08)	(0
Regulatory Account Recoveries - DSM Amortization	-	0%	100%	-	
Pre-1996 CIAC Amortization	-	0%	100%	-	
Capital Additions Regulatory Account - Business Support otal	0.4	0%	100%	(0.08)	0
axes					
Generation	-	0%	100%		
Transmission Distribution	-	0% 0%	100% 100%		
Customer Care	- 0.8	0%	100%		0
Business Support	0.1	0%	100%	-	0
fotal	0.8			-	0
Finance Charges					
Generation		0%	100%	-	
Transmission Distribution	-	0% 0%	100% 100%		
Total Finance Charge Regulatory Acct. Additions	-	0%	100%	-	
Site C Project (IFRS 14 IDC impact) Interest on Deferral Accounts	-	0% 0%	100% 100%		
Interest on Other Reg Accounts		0%	100%	-	
Regulatory Account Recoveries		0%	100%		
	-			-	
Allowed Net Income (return on equity) Customer Care		0%	100%		
otal		0%	100%		
//					
Amortization of Contributions		0%	100%		
Other		0%	100%	-	
External OATT	:	0% 0%	100%	-	
FortisBC Wheeling Agreement Secondary Revenue	-	0% 0%	100% 100%		
Interconnections	-	0%	100%		
Amortization of Contributions NTL Supplemental Charge	:	0% 0%	100% 100%		
Secondary Use Revenue & Other	-	0%	100%		
Amortization of Contributions	-	0%	100%		
Meter/Trans Rents & Power Factor Surcharges Smart Metering & Infrastructure Impact	(16.4) (1.6)	0% 0%	100% 100%		(16 (1
Diversion Net Recoveries	(0.1)	0%	100%		(0
Other Operating Recoveries Customer Crisis Fund Rider Revenue	(4.0) (2.9)	0% 0%	100% 100%	:	(4
Other	(2.9)	0%	100%	-	(2
Waneta Lease revenue from Teck	(76.7)	0%	100%		(76
Waneta 2/3Teck portion of operating costs Waneta 2/3Teck portion of water rentals	(5.8) (3.2)	0% 0%	100% 100%		(5 (3
Waneta 2/3 leck portion of water rentals Waneta 2/3 Teck portion of property taxes	(0.8)	0%	100%		(3
Corporate General Rents	(0.3)	0%	100%	:	(0
Late Payment Charges MMBU Secondary Revenue	(0.9) (0.6)	0% 0%	100% 100%	-	(0 (0
Other	(0.1)	0%	100%	-	(0
otal	(117.4)			-	(117
Revenue Offsets & Other	10.1				
Total Inter-Segment Revenue Powerex Net Income	10.1	0% 0%	100% 100%	-	10
Powerech Net Income	-	0%	100%	-	
Other Utilities Revenue	-	0%	100%	-	
liquefied Natural Gas Revenue	-	0%	100%	-	
Deferral Rider Revenue		0%	100%	-	
GRTA Allocation Generation Real Time Dispatch	-	0% 0%	100% 100%	-	
Distribution Real Time Dispatch		0%	100%	-	
SDA Allocation to Distribution		0%	100%		
	-	0%	100%	-	
PTP Allocation to Distribution		0%	100%	-	
Generation Ancillary Services			100%	-	1
Generation Ancillary Services Generation Capitalized Overhead	1.1	0%			
Generation Ancillary Services Generation Capitalized Overhead Transmission Capitalized Overhead	1.9	0%	100%	-	
Generation Ancillary Services Generation Capitalized Overhead Transmission Capitalized Overhead Distribution Capitalized Overhead				-	1 5
Generation Ancillary Services Generation Capitalized Overhead Transmission Capitalized Overhead	1.9	0% 0% 0%	100% 100% 100% 100%	- - -	
Generation Ancillary Services Generation Capitalized Overhead Transmission Capitalized Overhead Distribution Capitalized Overhead Gneration RSRA Write-off	1.9 5.3 -	0% 0% 0%	100% 100% 100%	-	5

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Schedule 3.0 Allocation of Generation Costs

Cost Classification	Generation	Generation	Generation Energy	Generation Energy
	Demand	Demand-Related	0,	Related Costs
		Costs		
Allocation Basis	4 CP Demand		Energy Including	
	including losses	801.4	Loss	1,759.2
	(Sched 5.1)		(Sched 5.0)	
Residential	45.1%	361.6	38.0%	669.1
GS Under 35 kW	8.1%	64.7	7.7%	135.0
MGS < 150 kW	6.3%	50.8	6.7%	117.3
LGS > 150 kW	19.0%	152.4	21.6%	379.8
Irrigation	0.0%	0.1	0.1%	2.2
Street Lighting BCH	0.1%	1.0	0.1%	1.7
Street Lighting Cust	0.4%	3.3	0.3%	5.8
Transmission	20.9%	167.5	25.5%	448.3
Total	100.0%	801.4	100.0%	1759.2

Schedule 3.1 Allocation of Transmission Costs

Cost Classification	Transmission	Demand Related
oost olassification	Demand	Costs (Sched 2.1)
Allocation Basis	4 CP demand	00313 (001100 2.1)
Anocation Dasis	including losses	1,064.6
	(Sched 5.1)	1,004.0
Residential	45.1%	480.3
GS Under 35 kW	8.1%	85.9
MGS < 150 kW	6.3%	67.4
LGS > 150 kW	19.0%	202.5
Irrigation	0.0%	0.1
Street Lighting BCH	0.1%	1.4
Street Lighting Cust	0.4%	4.4
Transmission	20.9%	222.5
Total	100%	1,064.6

(Classified Costs from Schedule 2.1)

Schedule 3.2 Allocation of Distribution Costs

(Classified Costs from Schedule 2.2)

Cost Classification	Distribution	Distribution	Distribution	Distribution	Distribution	Distribution	Distribution	Distribution	Distribution	Distribution	Street Light	Street Light
	Demand	Demand-	Secondary	Secondary	Transformer	Transformer	Customer	Customer	Metering	Metering	Customer	Customer
	Related	Related	Demand	Demand-	Related	Related	Related	Related	Related	Related		Related
			Related	Related								
Allocation Basis	NCP (Sched 5.1)	769.4	NCP w/o Primary (Sched 5.1)	78.6	Transformer Allocator (Sched 5.4)	207.9	Customer Count (Sched 5.2)	81.2	Metering Allocator (Sched 5.2)	20.6	Street Light Direct Assignment	5.2
Residential	55.5%	426.9	67.3%	52.9	65.5%	136.2	89.1%	72.3	77.7%	16.0	0.0%	0.0
GS Under 35 kW	11.1%	85.5	13.5%	10.6	16.8%	34.9	9.1%	7.4	15.8%	3.3	0.0%	0.0
MGS < 150 kW	8.5%	65.3	8.3%	6.5	10.7%	22.3	0.8%	0.7	4.3%	0.9	0.0%	0.0
LGS > 150 kW	23.7%	182.7	9.6%	7.5	5.4%	11.2	0.4%	0.3	1.9%	0.4	0.0%	0.0
Irrigation	0.5%	3.7	0.6%	0.5	0.5%	1.1	0.2%	0.1	0.3%	0.1	0.0%	0.0
Street Lighting BCH	0.2%	1.2	0.2%	0.1	0.3%	0.7	0.2%	0.2	0.0%	0.0	100.0%	5.2
Street Lighting Cust	0.5%	4.1	0.6%	0.5	0.7%	1.4	0.3%	0.2	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	0.0%	0.0
Total	100.0%	769.4	100.0%	78.6	100.0%	207.9	100.0%	81.2	100.0%	20.6	100.0%	5.2

Schedule 3.3 Allocation of Customer Care Costs

(Classified Costs from Schedule 2.3)

	0			
Cost Classification	Customer Care	Customer Care	Customer Care	Customer Care
	Demand	Demand Related	Customer	Customer Related
		Costs		Costs
Allocation Basis	NCP	-0.08	Blended Customer	132.4
	Sched 5.1		Count & Revenue	
			Sched 5.3	
Residential	55.5%	-0.04	83.4%	110.5
GS Under 35 kW	11.1%	-0.01	9.0%	11.9
MGS < 150 kW	8.5%	-0.01	2.2%	2.9
LGS > 150 kW	23.7%	-0.02	2.6%	3.5
Irrigation	0.5%	0.00	0.1%	0.1
Street Lighting BCH	0.2%	0.00	0.4%	0.5
Street Lighting Cust	0.5%	0.00	0.6%	0.7
Transmission	0.0%	0.00	1.7%	2.3
Total	100.0%	-0.08	100.0%	132.4

Rate Class	Generation Costs	Transmission Costs	Distribution Costs	Customer Care Costs	Total Cost	Total Revenue	Revenue - Cost (\$ million)	Revenue:Cost Ratios	R/C Ratios last filed (F2020)	R/C Ratio change from last filed
Residential	1,030.7	480.3	704.3	110.4	2,325.8	2,210.2	-115.6	95.0%	93.3%	1.8%
GS Under 35 kW	199.7	85.9	141.6	11.9	439.1	489.4	50.3	111.5%	116.4%	-5.0%
MGS < 150 kW	168.1	67.4	95.8	2.9	334.2	371.9	37.7	111.3%	113.7%	-2.4%
LGS > 150 kW	532.2	202.5	202.2	3.4	940.3	969.0	28.7	103.1%	103.7%	-0.6%
Irrigation	2.3	0.1	5.4	0.1	7.9	5.8	-2.1	73.3%	77.2%	-3.9%
Street Lighting BCH	2.8	1.4	7.3	0.5	12.0	23.8	11.8	198.5%	200.2%	-1.6%
Street Lighting Cust	9.1	4.4	6.3	0.7	20.6	18.3	-2.3	89.0%	84.9%	4.1%
Transmission	615.7	222.5	0.0	2.3	840.5	831.9	-8.6	99.0%	99.3%	-0.3%
Total	2,560.6	1,064.6	1,162.9	132.3	4,920.4	4,920.4	0.0	100.0%		

Rate Class	Energy Related Costs	Generation Demand Related Costs	Transmission Demand Related Costs	Distribution Demand Related Costs	Total Demand Related Costs	Customer Related Costs	Total
Residential	669.1	361.6	480.3	547.8	1,389.8	266.9	2,325.8
GS Under 35 kW	135.0	64.7	85.9	113.5	264.2	40.0	439.1
MGS < 150 kW	117.3	50.8	67.4	83.0	201.2	15.7	334.2
LGS > 150 kW	379.8	152.4	202.5	195.9	550.8	9.8	940.3
Irrigation	2.2	0.1	0.1	4.7	4.9	0.8	7.9
Street Lighting BCH	1.7	1.0	1.4	1.7	4.1	6.2	12.0
Street Lighting Cust	5.8	3.3	4.4	5.3	13.1	1.7	20.6
Transmission	448.3	167.5	222.5	0.0	390.0	2.3	840.5
Total	1,759.2	801.4	1,064.6	951.9	2,817.9	343.3	4,920.4

Schedule 4.1 Summary of Costs by Classification

Rate Class	Generation Energy (kWh)	Generation & Transmission Demand (4CP)	Distribution Demand (NCP)	Customer (Various)
Residential	29%	36%	24%	11%
GS Under 35 kW	31%	34%	26%	9%
MGS < 150 kW	35%	35%	25%	5%
LGS > 150 kW	40%	38%	21%	1%
Irrigation	28%	3%	59%	10%
Street Lighting BCH	14%	20%	14%	51%
Street Lighting Cust	28%	38%	26%	8%
Transmission	53%	46%	0%	0%
Total	36%	38%	19%	7%

Schedule 4.2 Percent of Costs by Allocator

Schedule 5.0 Energy Allocators

Rate Class	Energy @ Customer Meter	Distribution Loss Factor	Energy @ Transmission Interface	Transmission Loss Factor	Energy @ Generation Interface	Energy by Rate Class	Energy at Generator Allocation Factor
	(MWh)		(MWh)		(MWh)		
Residential	18,982,450	6.0%	20,121,396	5.7%	21,262,280	21,262,280	38.0%
GS Under 35 kW	3,828,330	6.0%	4,058,029	5.7%	4,288,120	4,288,120	7.7%
MGS < 150 kW Primary	82,869	3.4%	85,720	5.7%	90,580		
MGS < 150 kW Secondary	3,247,403	6.0%	3,442,248	5.7%	3,637,423		
MGS						3,728,003	6.7%
LGS > 150 kW Primary	6,587,195	3.4%	6,813,794	5.7%	7,200,136		
LGS > 150 kW Secondary	4,345,289	6.0%	4,606,006	5.7%	4,867,167		
LGS						12,067,303	21.6%
Irrigation	62,628	6.0%	66,386	5.7%	70,150	70,150	0.1%
Street Lighting BCH	49,202	6.0%	52,154	5.7%	55,111	55,111	0.1%
Street Lighting Cust	164,184	6.0%	174,035	5.7%	183,903	183,903	0.3%
Transmission	13,479,199	0.0%	13,479,199	5.7%	14,243,469	14,243,469	25.5%
Total	50,828,748		52,898,968		55,898,339	55,898,339	100.0%

Appendix A

Rate Class	4 CP	NCP w/o T	NCP w/o Prim
Residential	45.1%	55.5%	67.3%
GS Under 35 kW	8.1%	11.1%	13.5%
MGS < 150 kW	6.3%	8.5%	8.3%
LGS > 150 kW	19.0%	23.7%	9.6%
Irrigation	0.0%	0.5%	0.6%
Street Lighting BCH	0.1%	0.2%	0.2%
Street Lighting Cust	0.4%	0.5%	0.6%
Transmission	20.9%	0.0%	0.0%
Total	100%	100%	100%

Rate Class 4CP	F17	F18	F19	F20	F21	5-Yr Avg
Residential	48.0%	44.5%	44.5%	43.2%	45.4%	45.1%
GS Under 35 kW	7.6%	8.0%	8.2%	8.9%	7.7%	8.1%
MGS < 150 kW	5.9%	6.0%	6.5%	6.9%	6.3%	6.3%
LGS > 150 kW	18.4%	18.5%	19.7%	19.7%	18.8%	19.0%
Irrigation	0.0%	0.01%	0.01%	0.02%	0.0%	0.0%
Street Lighting BCH	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Street Lighting Cust	0.5%	0.5%	0.4%	0.2%	0.5%	0.42%
Transmission	19.5%	22.4%	20.6%	20.9%	21.1%	20.9%
Total	100%	100%	100%	100%		100%

Rate Class NCP w/o T	F17	F18	F19	F20	F21	5-Yr Avg
Residential	58.1%	53.0%	54.1%	56.7%	55.62%	55.5%
GS Under 35 kW	10.4%	11.6%	11.0%	11.1%	11.42%	11.1%
MGS < 150 kW	8.1%	8.8%	8.7%	8.3%	8.59%	8.5%
LGS > 150 kW	22.5%	25.3%	24.9%	22.8%	23.27%	23.7%
Irrigation	0.4%	0.6%	0.6%	0.43%	0.45%	0.5%
Street Lighting BCH	0.2%	0.2%	0.2%	0.1%	0.16%	0.2%
Street Lighting Cust	0.5%	0.6%	0.6%	0.5%	0.51%	0.54%
Transmission	0.0%	0.0%	0.0%	0.0%	0.00%	0.0%
Total	100%	100%	100%	100%	100.00%	100%

Bill and Revenue								
	Tot	al BC Hydro - F21						
Rate Class	Actual Number of Accounts F21	Annual bills per account	Annual bills per rate class	# of Bills Allocato				
Residential	1,896,518	6	11,379,108	87.7%				
GS Under 35 kW	192,951	6	1,157,706	8.9%				
MGS < 150 kW	17,517	12	210,204	1.6%				
LGS > 150 kW	7,728	12	92,736	0.7%				
Irrigation	3,273	2	6,546	0.1%				
Street Lighting BCH	4,073	12	48,876	0.4%				
Street Lighting Cust	6,345	12	76,140	0.6%				
Transmission	311	12	3,732	0.0%				
Total	2,128,716		12,975,048	100.0%				

Boto Class	Actual Number of	Distribution	Distribution
Rate Class	Accounts F21	Customer Count	Customer Allocator
Residential	1,896,518	1,896,518	89.1%
GS Under 35 kW	192,951	192,951	9.1%
MGS < 150 kW	17,517	17,517	0.8%
LGS > 150 kW	7,728	7,728	0.4%
Irrigation	3,273	3,273	0.2%
Street Lighting BCH	4,073	4,073	0.2%
Street Lighting Cust	6,345	6,345	0.3%
Transmission	311	311	0.0%
Total	2,128,716	2,128,716	100.0%

Rate Class	Actual Number of	Distribution	Distribution Metering	
	Accounts F21	Customer Coun	t Allocator	
Residential	1,896,518	1,896,518	3 77.7%	
GS Under 35 kW	192,951	192,951	15.8%	
MGS < 150 kW	17,517	17,517	4.3%	
LGS > 150 kW	7,728	7,728	3 1.9%	
Irrigation	3,273	3,273	0.3%	
Street Lighting BCH	4,073	4,073	3 0.0%	
Street Lighting Cust	6,345	6,345	0.0%	
Transmission	311	311	0.0%	
Total	2,128,716	2,128,716	6 100.0%	

Rate Class	Revenue (\$millions)	Revenue Allocator
Residential	\$2,210.2	44.9%
GS Under 35 kW	\$489.4	9.9%
MGS < 150 kW	\$371.9	7.6%
LGS > 150 kW	\$969.0	19.7%
Irrigation	\$5.8	0.1%
Street Lighting BCH	\$23.8	0.5%
Street Lighting Cust	\$18.3	0.4%
Transmission	\$831.9	16.9%
Total	\$4,920.4	100.0%

Rate Class	90% # of Bills Allocator	10% Revenue Allocator	Blended Customer Care Allocator	
Residential	78.9%	4.5%	83.4%	
GS Under 35 kW	8.0%	1.0%	9.0%	
MGS < 150 kW	1.5%	0.8%	2.2%	
LGS > 150 kW	0.6%	2.0%	2.6%	
Irrigation	0.0%	0.0%	0.1%	
Street Lighting BCH	0.3%	0.0%	0.4%	
Street Lighting Cust	0.5%	0.0%	0.6%	
Transmission	0.0%	1.7%	1.7%	
Total			100.0%	

Sub-Function	F20 Year-End Assets (NBV)	% of assets (excluding Substation)	% of assets without Streetlighting	Demand- related %	Customer- related %	Demand % of Total Costs	Customer % of Total Costs	% of total Demand costs	% of total Customer costs
Primary	3,982.8	62.3%	62.5%	100%	0%	62.5%	0.0%	77.9%	0.0%
Secondary/Services	973.5	15.2%	15.3%	50%	50%	7.6%	7.6%	9.5%	38.7%
Meters	125.9	2.0%	2.0%	0%	100%	0.0%	2.0%	0.0%	10.0%
Transformers	1,287.2	20.1%	20.2%	50%	50%	10.1%	10.1%	12.6%	51.2%
Substation	147.2			100%	0%				
Streetlighting	24.9	0.39%							
Total	6,541.5	100%	100%			80.3%	19.7%	100.0%	100.0%

Schedule 6.0 Distribution Classification by Sub-Functionalization