

SCHEDULE B

Functionalized Costs

F2003

(\$ millions)		Corporate	Energy Supply less Heritage Payment Obligation ¹	Generation (Heritage Contract) ²	Transmission ⁶	Electricity Distribution &NIA ⁷	Customer Care ¹	Service Orgs and Subsidiaries	Consolidated
		Chapter 3	Chapter 4	Chapter 5	Chapter 6	Chapter 7	Chapter 8	Chapter 9	
B1	Domestic cost of energy		294.6	399.1	0.8	14.1			708.6
	OMA Expenses								-
	Operations, maintenance, and administration (net)	68.4	12.5	119.5	130.2	86.7	89.8	(1.2)	505.9
	Corporate Allocations	(84.6)	7.6	27.9	28.0	15.3	5.0	0.8	-
B2	Adjusted OMA including Corporate Allocations	(16.2)	20.1	147.4	158.2	102.0	94.8	(0.4)	505.9
B4	Depreciation	50.3	22.4	110.7	129.9	87.6		12.9	413.8
B3	Taxes	7.3		29.0	89.4	18.3		1.0	145.0
B5	Finance charges	-	5.0	213.0	135.0	104.0		-	457.0
B6	Allowed net income (return on equity)		4.0	195.0	123.0	96.0		-	418.0
C3	Other ³			37.0		52.0			89.0
A-1	Restructuring costs	36.5							36.5
A-8	Miscellaneous external revenues	(12.9)		(165.2)	(96.7)	(6.7)	(2.1)	(19.9)	(303.5)
	Cost of Service by Function	65.0	346.1	966.0	539.6	467.3	92.7	(6.4)	2,470.3
A-8	Transmission 3rd party wheeling revenues ⁴								(0.8)
A-1	Intersegment revenues ⁵								(6.0)
	Total Revenue Requirement								2,463.5
Schedule to cross reference		C6	C2	C1	C3	C4	C5	C7	

Notes:

1. Power Smart and Energy Management costs are discussed in Chapter 8 "Power Smart, Customer Care and Energy Management" but are included together with Energy Supply costs as discussed in Chapter 4.
2. The Generation (Heritage Contract) component of the domestic cost of energy does not equal the cost of energy component of the Heritage Payment Obligation for reasons explained in the notes to schedule D1-2.
3. Relates to Generation Related Transmission Asset charges from BC Hydro Transmission to BC Hydro Generation and to Substation Distribution Asset Management charges from BC Hydro Transmission to BC Hydro Distribution.
4. Relates to external transmission wheeling revenues which are not deducted in determining the Transmission Cost of Service
5. See Chapter 2 Section 3.3 for details.
6. Domestic cost of energy for Transmission is from cost of market for transmission (see schedule C3)
7. Domestic cost of energy for Electricity Distribution & NIA is from Domestic Cost of Energy - Non-Integrated Areas (see line 1, schedule C4)

SCHEDULE B-1

Functionalized Costs F2004

(\$ millions)		Corporate Chapter 3	Energy Supply less Heritage Payment Obligation ¹ Chapter 4	Generation (Heritage Contract) ² Chapter 5	Transmission ⁶ Chapter 6	Electricity Distribution &NIA ⁷ Chapter 7	Customer Care ¹ Chapter 8	Service Orgs and Subsidiaries Chapter 9	Consolidated
B1	Domestic cost of energy		387.5	542.9	1.0	12.9			944.3
	OMA Expenses								-
	Operations, maintenance, and administration (net)	63.9	24.8	126.0	165.4	100.7	111.2	(22.6)	569.4
	Corporate Allocations	(117.5)	9.2	35.7	22.7	18.8	6.1	25.0	-
B2	Adjusted OMA including Corporate Allocations	(53.6)	34.0	161.7	188.1	119.5	117.3	2.4	569.4
B4	Depreciation	48.4	21.6	114.8	140.0	86.5		17.2	428.5
B3	Taxes	7.2		27.8	87.9	18.5		1.0	142.4
B5	Finance charges	10.1	4.3	207.0	131.0	101.7		-	454.1
B6	Allowed net income (return on equity)		3.8	182.0	115.0	90.2		-	391.0
C3	Other ³			43.3		52.0			95.3
A-1	Restructuring costs								-
A-8	Miscellaneous external revenues	(20.5)		(115.6)	(103.3)	(4.5)	(4.2)	(20.9)	(269.0)
	Cost of Service by Function	(8.4)	451.2	1,163.9	559.7	476.8	113.1	(0.3)	2,756.0
A-8	Transmission 3rd party wheeling revenues ⁴								(3.8)
A-1	Intersegment revenues ⁵								(76.0)
	Total Revenue Requirement								2,676.2
Schedule to cross reference		C6	C2	C1	C3	C4	C5	C7	

Notes:

1. Power Smart and Energy Management costs are discussed in Chapter 8 "Power Smart, Customer Care and Energy Management" but are included together with Energy Supply costs as discussed in Chapter 4.
2. The Generation (Heritage Contract) component of the domestic cost of energy does not equal the cost of energy component of the Heritage Payment Obligation for reasons explained in the notes to schedule D1-2.
3. Relates to Generation Related Transmission Asset charges from BC Hydro Transmission to BC Hydro Generation and to Substation Distribution Asset Management charges from BC Hydro Transmission to BC Hydro Distribution.
4. Relates to external transmission wheeling revenues which are not deducted in determining the Transmission Cost of Service
5. See Chapter 2 Section 3.3 for details.
6. Domestic cost of energy for Transmission is from cost of market for transmission (see schedule C3)
7. Domestic cost of energy for Electricity Distribution & NIA is from Domestic Cost of Energy - Non-Integrated Areas (see line 1, schedule C4)

SCHEDULE B-2

Functionalized Costs F2005

(\$ millions)		Corporate	Energy Supply	Generation	Transmission ⁷	Electricity	Customer	Service	Consolidated
			less Heritage	(Heritage		Distribution	Care ¹	Orgs and	
			Payment	Contract) ²		&NIA ⁸		Subsidiaries	
		Chapter 3	Chapter 4	Chapter 5	Chapter 6	Chapter 7	Chapter 8	Chapter 9	
			Obligation ¹						
B1	Domestic cost of energy		391.6	417.4	1.0	14.1			824.1
	OMA Expenses								-
	Operations, maintenance, and administration (net)	70.4	22.6	125.4	167.5	107.4	101.5	(17.7)	577.1
	Corporate Allocations	(131.0)	12.8	42.9	15.4	25.9	8.5	25.5	-
B2	Adjusted OMA including Corporate Allocations	(60.6)	35.4	168.3	182.9	133.3	110.0	7.8	577.1
B4	Depreciation	54.2	27.9	130.2	151.9	89.6		16.0	469.8
B3	Taxes	7.4		28.6	89.5	18.8		1.1	145.4
B5	Finance charges	9.5	4.6	208.0	131.0	109.4		-	462.5
B6	Allowed net income (return on equity)		4.3	196.0	123.0	103.7		-	427.0
C3	Other ³			43.3		69.6			112.9
A-1	Restructuring costs	-	-	-	-	-	-	-	-
A-8	Miscellaneous external revenues	(10.5)		(107.4)	(120.9)	(4.5)	(4.2)	(21.6)	(269.1)
	Cost of Service by Function	-	463.8	1,084.4	558.4	534.0	105.8	3.3	2,749.7
A-8	Transmission 3rd party wheeling revenues ⁴								(5.5)
A-1	Intersegment revenues ⁵								(124.0)
	Total Revenue Requirement⁶								2,620.2
Schedule to cross reference		C6	C2	C1	C3	C4	C5	C7	

Notes:

1. Power Smart and Energy Management costs are discussed in Chapter 8 "Power Smart, Customer Care and Energy Management" but are included together with Energy Supply costs as discussed in Chapter 4.
2. The Generation (Heritage Contract) component of the domestic cost of energy does not equal the cost of energy component of the Heritage Payment Obligation for reasons explained in the notes to schedule D1-2.
3. Relates to Generation Related Transmission Asset charges from BC Hydro Transmission to BC Hydro Generation and to Substation Distribution Asset Management charges from BC Hydro Transmission to BC Hydro Distribution.
4. Relates to external transmission wheeling revenues which are not deducted in determining the Transmission Cost of Service
5. See Chapter 2 Section 3.3 for details.
6. Small differences from Chapter 1 Table 3 relate to rounding differences.
7. Domestic cost of energy for Transmission is from cost of market for transmission (see schedule C3)
8. Domestic cost of energy for Electricity Distribution & NIA is from Domestic Cost of Energy - Non-Integrated Areas (see line 1, schedule C4)

SCHEDULE B-3

Functionalized Costs F2006

(\$ millions)		Corporate	Energy Supply less Heritage Payment Obligation ¹	Generation (Heritage Contract) ²	Transmission	Electricity Distribution &NIA ⁷	Customer Care ¹	Service Orgs and Subsidiaries	Consolidated
		Chapter 3	Chapter 4	Chapter 5	Chapter 6	Chapter 7	Chapter 8	Chapter 9	
B1	Domestic cost of energy		410.0	383.3		15.0			808.3
	OMA Expenses								-
	Operations, maintenance, and administration (net)	69.8	20.9	126.0	4.8	107.6	97.3	(18.2)	408.2
	Corporate Allocations	(132.3)	12.6	43.8	16.2	25.8	8.4	25.5	-
B2	Adjusted OMA including Corporate Allocations	(62.5)	33.5	169.8	21.0	133.4	105.7	7.3	408.2
B4	Depreciation	57.0	32.9	126.3	142.7	93.4		17.2	469.5
B3	Taxes	7.5		29.0	90.5	19.1		1.0	147.1
B5	Finance charges	8.1	6.0	220.0	139.0	124.0		-	497.1
B6	Allowed net income (return on equity)		4.7	199.0	126.0	112.3		-	442.0
C3	Other ³			43.3		70.4			113.7
A-1	Restructuring Costs	-	-	-	-	-	-	-	-
A-8	Miscellaneous external revenues	(10.1)		(118.1)	(119.4)	(4.5)	(4.2)	(22.5)	(278.8)
	Cost of Service by Function	-	487.1	1,052.6	399.8	563.1	101.5	3.0	2,607.1
BCTC	Asset Management Fee to BCTC ⁴								116.7
BCTC	WTS Charges from BCTC ⁴								61.0
A-1	Intersegment revenues ⁵								(91.0)
	Total Revenue Requirement ⁶								2,693.8
Schedule to cross reference		C6	C2	C1	C3	C4	C5	C7	

Notes:

- Power Smart and Energy Management costs are discussed in Chapter 8 "Power Smart, Customer Care and Energy Management" but are included together with Energy Supply costs as discussed in Chapter 4.
- The Generation (Heritage Contract) component of the domestic cost of energy does not equal the cost of energy component of the Heritage Payment Obligation for reasons explained in the notes to schedule D1-2.
- Relates to Generation Related Transmission Asset charges from BC Hydro Transmission to BC Hydro Generation and to Substation Distribution Asset Management charges from BC Hydro Transmission to BC Hydro Distribution.
- Relates to charges from BCTC
- See Chapter 2 Section 3.3 for details.
- Small differences from Chapter 1 Table 3 relate to rounding differences.
- Domestic cost of energy for Electricity Distribution & NIA is from Domestic Cost of Energy - Non-Integrated Areas (see line 1, schedule C4)