

**F2013 Cost of Service - Actual Cost**  
 In Compliance with Order G-111-07 and G-10-08

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Note: All costs are in \$ X 1 million unless otherwise noted.

## Functionalization Summary - F2013 Actual Costs

Cost of Energy	F2013 Revenue Requirement	Generation	Transmission	Distribution	Customer Care	
Revenue Requirement Schedule (F2013 Actuals)						
Sched 4, L 11	IPPs and Long-term Purchases commitment	760.4	760.4	0.0	0.0	0.0
Sched 4, L 15	Domestic Transmission (Non-Heritage)	0.0	0.0	0.0	0.0	0.0
Sched 4, L 13	NIA Generation	26.5	26.5	0.0	0.0	0.0
Sched 4, L 14	Gas Transportation	13.7	13.7	0.0	0.0	0.0
Sched 4, L 1 + L10	Water Rentals	381.5	381.5	0.0	0.0	0.0
Sched 4, L 2 + L3	Market Purchases	10.1	10.1	0.0	0.0	0.0
Sched 4, L 4	Natural gas for thermal generation	17.2	17.2	0.0	0.0	0.0
Sched 4, L 5	Domestic Transmission (Heritage)	39.7	0.0	39.7	0.0	0.0
Sched 4, L 5.1	Non-treaty storage agreement	-56.8	-56.8	0.0	0.0	0.0
Sched 4, L 6 + L7	Other and Surplus Sales	-113.9	-113.9	0.0	0.0	0.0
Sched 4, L 16	Net purchases (sales) from Powerex	<u>-21.1</u>	<u>-21.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	Cost of Energy	1,057.3	1,017.6	39.7	0.0	0.0
<b>O M &amp; A Expenses</b>						
Sched 3.2, L 2	Generation	206.7	206.7	0.0	0.0	0.0
Sched 3.4, L 2	Transmission	241.6	0.0	241.6	0.0	0.0
Sched 3.5, L 2	Distribution	211.1	0.0	0.0	211.1	0.0
Sched 5.1	Customer Care	108.0	0.0	0.0	0.0	108.0
Sched 3.1, L 2	Corp Service	<u>161.9</u>	<u>43.6</u>	<u>51.0</u>	<u>44.5</u>	<u>22.8</u>
	O M & A	929.3	250.3	292.6	255.6	130.8
<b>Depreciation &amp; Amortization</b>						
Sched 7, L 60	Generation	217.1	217.1	0.0	0.0	0.0
Sched 7, L 61	Transmission	143.5	0.0	143.5	0.0	0.0
Sched 7, L 62	Distribution	166.1	0.0	0.0	166.1	0.0
Sched 7, L 63	Customer Care	13.7	0.0	0.0	0.0	13.7
Sched 7, L 64	Corporate Services	<u>91.3</u>	<u>49.9</u>	<u>0.0</u>	<u>38.2</u>	<u>3.2</u>
	Amortization	631.7	267.0	143.5	204.3	16.9
<b>Taxes</b>						
Sched 6, L 29	Generation	38.2	38.2	0.0	0.0	0.0
Sched 6, L 30	Transmission	115.5	0.0	115.5	0.0	0.0
Sched 6, L 31	Distribution	24.9	0.0	0.0	24.9	0.0
Sched 6, L 32	Customer Care	2.0	0.0	0.0	0.0	2.0
Sched 6, L 33	Corporate	<u>13.5</u>	<u>7.9</u>	<u>0.0</u>	<u>5.1</u>	<u>0.4</u>
	Taxes	194.1	46.2	115.5	30.0	2.5
<b>Finance Charges</b>						
Sched 8, L 78	Generation	244.3	244.3	0.0	0.0	0.0
Sched 8, L 79	Transmission	134.2	0.0	134.2	0.0	0.0
Sched 8, L 80	Distribution	159.9	0.0	0.0	159.9	0.0
Sched 8, L 81	Customer Care	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	Finance Charges	538.4	244.3	134.2	159.9	0.0
<b>Allowed Net Income</b>						
Sched 9, L 60	Generation	231.5	231.5	0.0	0.0	0.0
Sched 9, L 61	Transmission	127.2	0.0	127.2	0.0	0.0
Sched 9, L 62	Distribution	151.6	0.0	0.0	151.6	0.0
Sched 9, L 63	Customer Care	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	Allowed Net Income	510.4	231.5	127.2	151.6	0.0
<b>Miscellaneous Revenues</b>						
Sched 15, L 4, 10, 11.3, 19	Non Tariff Revenue (Functionalized)	-105.1	-3.6	-29.5	-51.7	-20.3
Sched 15, L 26	Corporate Miscellaneous Revenue	<u>-14.0</u>	<u>-0.5</u>	<u>-3.9</u>	<u>-6.9</u>	<u>-2.7</u>
	Miscellaneous Revenues	-119.1	-4.1	-33.4	-58.6	-23.0
<b>Deferral Accounts, Revenue Offsets and Other</b>						
Sched 1, L17	Subsidiary Net Income	-101.1	-101.1	0.0	0.0	0.0
Sched 1.0, L9 + Sched 3.0, L14	Deferral Account additions	13.8	13.8	0.0	0.0	0.0
Sched 3.0, L15, L19, L23, L28, L32 et al	Regulatory Account Additions and interest	17.8	17.8	0.0	0.0	0.0
Sched 1.0, L24	Other Utility Revenue	-14.8	-14.8	0.0	0.0	0.0
Sched 1.0, L8	Intersegment revenues	-63.1	-6.7	-56.4	0.0	0.0
Sched 3.4, L11 (L9, L10)	Internal Allocations (GRTA, SDA)	<u>0.0</u>	<u>43.3</u>	<u>-150.8</u>	<u>107.5</u>	<u>0.0</u>
	Def Accounts, Offsets and Other	-147.4	-47.7	-207.2	107.5	0.0
	<b>Total Revenue Requirement</b>	<b>3,594.6</b>	<b>2,005.0</b>	<b>612.1</b>	<b>850.3</b>	<b>127.2</b>

**Classification of the Generation Function - F2013 Actual Costs**

<b>Cost of Energy</b>	<b>Total Gen</b>	<b>Demand</b>	<b>Energy</b>	<b>Demand</b>	<b>Energy</b>	<b>Comments</b>
IPPs and Long-term Purchases commitment	760.40	0.00%	100.00%	-	760.40	
Domestic Transmission (Non-Heritage)	-	0.00%	100.00%	-	-	
NIA Generation	26.50	0.00%	100.00%	-	26.50	
Gas Transportation	13.70	0.00%	100.00%	-	13.70	
Water Rentals	381.50	10.00%	90.00%	38.15	343.35	Based on Water Rental Rate
Market Purchases	10.10	0.00%	100.00%	-	10.10	
Natural gas for thermal generation	17.20	0.00%	100.00%	-	17.20	
Domestic Transmission (Heritage)	-	100.00%	0.00%	-	-	
Non-treaty storage agreement	(56.80)	0.00%	100.00%	0.0	-56.8	
Other and Surplus Sales	(113.90)	0.00%	100.00%	-	(113.90)	
Net purchases (sales) from Powerex	<u>(21.10)</u>	<u>0.00%</u>	<u>100.00%</u>	<u>-</u>	<u>(21.10)</u>	
Cost of Energy	1,017.60			38.15	979.45	
<b>O M &amp; A Expenses</b>						
Generation	206.65	57.90%	42.10%	119.66	87.00	Generation Gross Plant in Service
Transmission	-	0.00%	0.00%	-	-	
Distribution	-	0.00%	0.00%	-	-	
Customer Care	-	0.00%	0.00%	-	-	
Corp Service	<u>43.60</u>	<u>57.90%</u>	<u>42.10%</u>	<u>25.25</u>	<u>18.36</u>	
O M & A	250.25			144.90	105.35	
<b>Depreciation &amp; Amortization</b>						
Generation	217.08	57.90%	42.10%	125.69	91.39	Generation Gross Plant in Service
Transmission	-	0.00%	0.00%	-	-	
Distribution	-	0.00%	0.00%	-	-	
Customer Care	-	0.00%	0.00%	-	-	
Corporate Services	<u>49.92</u>	<u>57.90%</u>	<u>42.10%</u>	<u>28.91</u>	<u>21.02</u>	
Amortization	267.00			154.60	112.40	
<b>Taxes</b>						
Generation	38.25	57.90%	42.10%	22.14	16.10	Generation Gross Plant in Service
Transmission	-	0.00%	0.00%	-	-	
Distribution	-	0.00%	0.00%	-	-	
Customer Care	-	0.00%	0.00%	-	-	
Corporate	<u>7.91</u>	<u>57.90%</u>	<u>42.10%</u>	<u>4.58</u>	<u>3.33</u>	
Taxes	46.16			26.73	19.43	
<b>Finance Charges</b>						
Generation	244.29	56.70%	43.30%	138.50	105.78	Generation Net Plant in Service
Transmission	-	0.00%	0.00%	-	-	
Distribution	-	0.00%	0.00%	-	-	
Customer Care	-	0.00%	0.00%	-	-	
Finance Charges	244.29			138.50	105.78	
<b>Allowed Net Income</b>						
Generation	231.55	56.70%	43.30%	131.28	100.27	Generation Net Plant in Service
Transmission	-	0.00%	0.00%	-	-	
Distribution	-	0.00%	0.00%	-	-	
Customer Care	-	0.00%	0.00%	-	-	
Allowed Net Income	231.55			131.28	100.27	
<b>Miscellaneous Revenues</b>						
Non Tariff Revenue (Functionalized)	(3.60)	57.90%	42.10%	(2.09)	(1.52)	Generation Gross Plant in Service
Corporate Miscellaneous Revenue	<u>(0.48)</u>	<u>57.90%</u>	<u>42.10%</u>	<u>(0.28)</u>	<u>(0.20)</u>	
Miscellaneous Revenues	(4.09)			(2.37)	(1.72)	
<b>Deferral Accounts, Revenue Offsets and Other</b>						
Subsidiary Net Income	(101.10)	31.47%	68.53%	(31.81)	(69.29)	
Deferral Account additions	13.78	57.90%	42.10%	7.98	5.80	Generation Gross Plant in Service
Regulatory Account additions	17.76	57.90%	42.10%	10.28	7.48	
Other Utility Revenue	(14.76)	57.90%	42.10%	(8.55)	(6.22)	
Intersegment revenues	(6.70)	57.90%	42.10%	(3.88)	(2.82)	
Internal Allocations (GRTA, SDA)	<u>43.30</u>	<u>57.90%</u>	<u>42.10%</u>	<u>25.07</u>	<u>18.23</u>	
Def Accounts, Offsets and Other	(47.73)			(0.91)	(46.82)	
				662.70	1,443.43	Costs excluding subsidiary income
				31.47%	68.53%	
<b>Generation Revenue Requirement</b>	<b>2,005.04</b>			<b>630.89</b>	<b>1374.15</b>	Costs including subsidiary income Final Generation costs

### Classification of the Transmission Function - F2013 Actual Costs

Cost of Energy	Total Trans	Demand	Meter	Demand	Meter	Comments
IPPs and Long-term Purchases commitment	-	0.00%	0.00%	-	-	
Domestic Transmission (Non-Heritage)	-	99.99%	0.01%	-	-	Transmission Gross Plant in Service
NIA Generation	-	0.00%	0.00%	-	-	
Gas Transportation	-	0.00%	0.00%	-	-	
Water Rentals	-	0.00%	0.00%	-	-	
Market Purchases	-	0.00%	0.00%	-	-	
Natural gas for thermal generation	-	0.00%	0.00%	-	-	
Domestic Transmission (Heritage)	39.70	99.99%	0.01%	39.69	0.01	
Other and Surplus Sales	-	0.00%	0.00%	-	-	
<b>Cost of Energy</b>	<b>39.70</b>			<b>39.69</b>	<b>0.01</b>	
<b>O M &amp; A Expenses</b>						
Generation	-	0.00%	0.00%	-	-	
Transmission	241.62	99.99%	0.01%	241.58	0.03	Transmission Gross Plant in Service
Distribution	-	99.99%	0.01%	-	-	
Customer Care	-	99.99%	0.01%	-	-	
Corp Service	50.98	99.99%	0.01%	50.97	0.01	
<b>O M &amp; A</b>	<b>292.59</b>			<b>292.55</b>	<b>0.04</b>	
<b>Depreciation &amp; Amortization</b>						
Generation	-	0.00%	0.00%	-	-	
Transmission	143.52	99.99%	0.01%	143.50	0.02	Transmission Gross Plant in Service
Distribution	-	0.00%	0.00%	-	-	
Customer Care	-	0.00%	0.00%	-	-	
Corporate Services	-	99.99%	0.00%	-	-	
<b>Amortization</b>	<b>143.52</b>			<b>143.50</b>	<b>0.02</b>	
<b>Taxes</b>						
Generation	-	0.00%	0.00%	-	-	
Transmission	115.46	99.99%	0.01%	115.44	0.02	Transmission Gross Plant in Service
Distribution	-	0.00%	0.00%	-	-	
Customer Care	-	0.00%	0.00%	-	-	
Corporate	-	99.99%	0.00%	-	-	
<b>Taxes</b>	<b>115.46</b>			<b>115.44</b>	<b>0.02</b>	
<b>Finance Charges</b>						
Generation	-	0.00%	0.00%	-	-	
Transmission	134.23	99.98%	0.02%	134.20	0.02	Transmission Net Plant in Service
Distribution	-	0.00%	0.00%	-	-	
Customer Care	-	0.00%	0.00%	-	-	
<b>Finance Charges</b>	<b>134.23</b>			<b>134.20</b>	<b>0.02</b>	
<b>Allowed Net Income</b>						
Generation	-	0.00%	0.00%	-	-	
Transmission	127.23	99.98%	0.02%	127.21	0.02	Transmission Net Plant in Service
Distribution	-	0.00%	0.00%	-	-	
Customer Care	-			-	-	
<b>Allowed Net Income</b>	<b>127.23</b>			<b>127.21</b>	<b>0.02</b>	
<b>Miscellaneous Revenues</b>						
Non Tariff Revenue (Functionalized)	(29.50)	99.99%	0.01%	(29.50)	(0.00)	Transmission Gross Plant in Service
Corporate Miscellaneous Revenue	(3.93)	99.99%	0.01%	(3.93)	(0.00)	
<b>Miscellaneous Revenues</b>	<b>(33.43)</b>			<b>(33.43)</b>	<b>(0.00)</b>	
<b>Deferral Accounts, Revenue Offsets and Other</b>						
Subsidiary Net Income	-	99.99%	0.01%	-	-	Transmission Gross Plant in Service
Deferral Account additions	-	99.99%	0.01%	-	-	
Other Utility Revenue	-	99.99%	0.01%	-	-	
Intersegment revenues	(56.40)	99.99%	0.01%	(56.39)	(0.01)	
Internal Allocations (GRTA, SDA)	(150.75)	99.99%	0.01%	(150.73)	(0.02)	
<b>Def Accounts, Offsets and Other</b>	<b>(207.15)</b>			<b>(207.12)</b>	<b>(0.03)</b>	
<b>Transmission Revenue Requirement</b>	<b>612.14</b>			<b>612.05</b>	<b>0.09</b>	

**Removal of the Direct Assign (Street Lights) Costs from Distribution Function - F2013 Actual Costs**

<b>Cost of Energy</b>	<b>Total Distribution Costs</b>	<b>Direct Assign Street Lighting Costs</b>	<b>Distribution Costs for Classification</b>	<b>Street Lighting Demand Related</b>	<b>Street Lighting Cust Related</b>	<b>Street Lighting Demand Related Costs</b>	<b>Street Lighting Cust Related Costs</b>
IPPs and Long-term Purchases commitment	-	-	-	65%	35%	-	-
Domestic Transmission (Non-Heritage)	-	-	-	65%	35%	-	-
NIA Generation	-	-	-	65%	35%	-	-
Gas Transportation	-	-	-	65%	35%	-	-
Water Rentals	-	-	-	65%	35%	-	-
Market Purchases	-	-	-	65%	35%	-	-
Natural gas for thermal generation	-	-	-	65%	35%	-	-
Domestic Transmission (Heritage)	-	-	-	65%	35%	-	-
Other and Surplus Sales	-	-	-	65%	35%	-	-
<b>Cost of Energy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>O M &amp; A Expenses</b>							
Generation	-	-	-	65%	35%	-	-
Transmission	-	-	-	65%	35%	-	-
Distribution	211.09	2.74	208.35	65%	35%	1.78	0.96
Customer Care	-	-	-	-	-	-	-
Corp Service	44.54	0.58	43.96	65%	35%	0.38	0.20
<b>O M &amp; A</b>	<b>255.63</b>	<b>3.32</b>	<b>252.31</b>	<b>-</b>	<b>-</b>	<b>2.16</b>	<b>1.16</b>
<b>Depreciation &amp; Amortization</b>							
Generation	-	-	-	65%	35%	-	-
Transmission	-	-	-	65%	35%	-	-
Distribution	166.11	1.21	164.90	65%	35%	0.78	0.42
Customer Care	-	-	-	-	-	-	-
Corporate Services	38.20	-	38.20	65%	35%	-	-
<b>Amortization</b>	<b>204.31</b>	<b>1.21</b>	<b>203.10</b>	<b>-</b>	<b>-</b>	<b>0.78</b>	<b>0.42</b>
<b>Taxes</b>							
Generation	-	-	-	65%	35%	-	-
Transmission	-	-	-	65%	35%	-	-
Distribution	24.87	0.17	24.70	65%	35%	0.11	0.06
Customer Care	-	-	-	65%	35%	-	-
Corporate	5.15	-	5.15	65%	35%	-	-
<b>Taxes</b>	<b>30.02</b>	<b>0.17</b>	<b>29.85</b>	<b>-</b>	<b>-</b>	<b>0.11</b>	<b>0.06</b>
<b>Finance Charges</b>							
Generation	-	-	-	65%	35%	-	-
Transmission	-	-	-	65%	35%	-	-
Distribution	159.93	0.76	159.17	65%	35%	0.49	0.27
Customer Care	-	-	-	65%	35%	-	-
<b>Finance Charges</b>	<b>159.93</b>	<b>0.76</b>	<b>159.17</b>	<b>-</b>	<b>-</b>	<b>0.49</b>	<b>0.27</b>
<b>Allowed Net Income</b>							
Generation	-	-	-	65%	35%	-	-
Transmission	-	-	-	65%	35%	-	-
Distribution	151.59	0.72	150.87	65%	35%	0.47	0.25
Customer Care	-	-	-	65%	35%	-	-
<b>Allowed Net Income</b>	<b>151.59</b>	<b>0.72</b>	<b>150.87</b>	<b>-</b>	<b>-</b>	<b>0.47</b>	<b>0.25</b>
<b>Miscellaneous Revenues</b>							
Non Tariff Revenue (Functionalized)	(51.71)	-	(51.71)	65%	35%	-	-
Corporate Miscellaneous Revenue	(6.90)	-	(6.90)	65%	35%	-	-
<b>Miscellaneous Revenues</b>	<b>(58.60)</b>	<b>-</b>	<b>(58.60)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferral Accounts, Revenue Offsets and Other</b>							
Subsidiary Net Income	-	-	-	65%	35%	-	-
Deferral Account additions	-	-	-	65%	35%	-	-
Other Utility Revenue	-	-	-	65%	35%	-	-
Intersegment revenues	-	-	-	65%	35%	-	-
Internal Allocations (GRTA, SDA)	107.45	-	107.45	65%	35%	-	-
<b>Def Accounts, Offsets and Other</b>	<b>107.45</b>	<b>-</b>	<b>107.5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Distribution Revenue Requirement</b>	<b>850.32</b>	<b>6.17</b>	<b>844.15</b>	<b>-</b>	<b>-</b>	<b>4.01</b>	<b>2.16</b>

**Classification of the Distribution Function (without Direct Assign) - F2013 Actual Costs**

<b>Cost of Energy</b>	<b>Dist Costs</b>	<b>Distribution Demand Related</b>	<b>Distribution Customer Related</b>	<b>Distribution Demand Related</b>	<b>Distribution Customer Related</b>
IPPs and Long-term Purchases commitment	-	65%	35%	-	-
Domestic Transmission (Non-Heritage)	-	65%	35%	-	-
NIA Generation	-	65%	35%	-	-
Gas Transportation	-	65%	35%	-	-
Water Rentals	-	65%	35%	-	-
Market Purchases	-	65%	35%	-	-
Natural gas for thermal generation	-	65%	35%	-	-
Domestic Transmission (Heritage)	-	65%	35%	-	-
Other and Surplus Sales	-	65%	35%	-	-
<b>Cost of Energy</b>	<b>-</b>			<b>-</b>	<b>-</b>
<b>O M &amp; A Expenses</b>					
Generation	-	65%	35%	-	-
Transmission	-	65%	35%	-	-
Distribution	208.35	65%	35%	135.43	72.92
Customer Care	-				
Corp Service	43.96	65%	35%	28.57	15.39
<b>O M &amp; A</b>	<b>252.31</b>			<b>164.00</b>	<b>88.31</b>
<b>Depreciation &amp; Amortization</b>					
Generation	-	65%	35%	-	-
Transmission	-	65%	35%	-	-
Distribution	164.90	65%	35%	107.19	57.72
Customer Care	-				
Corporate Services	38.20	65%	35%	24.83	13.37
<b>Amortization</b>	<b>203.10</b>			<b>132.02</b>	<b>71.09</b>
<b>Taxes</b>					
Generation	-	65%	35%	-	-
Transmission	-	65%	35%	-	-
Distribution	24.70	65%	35%	16.06	8.65
Customer Care	-	65%	35%	-	-
Corporate	5.15	65%	35%	3.35	1.80
<b>Taxes</b>	<b>29.85</b>			<b>19.40</b>	<b>10.45</b>
<b>Finance Charges</b>					
Generation	-	65%	35%	-	-
Transmission	-	65%	35%	-	-
Distribution	159.17	65%	35%	103.46	55.71
Customer Care	-	65%	35%	-	-
<b>Finance Charges</b>	<b>159.17</b>			<b>103.46</b>	<b>55.71</b>
<b>Allowed Net Income</b>					
Generation	-	65%	35%	-	-
Transmission	-	65%	35%	-	-
Distribution	150.87	65%	35%	98.07	52.80
Customer Care	-	65%	35%	-	-
<b>Allowed Net Income</b>	<b>150.87</b>			<b>98.07</b>	<b>52.80</b>
<b>Miscellaneous Revenues</b>					
Non Tariff Revenue (Functionalized)	(51.71)	65%	35%	(33.61)	(18.10)
Corporate Miscellaneous Revenue	(6.90)	65%	35%	(4.48)	(2.41)
<b>Miscellaneous Revenues</b>	<b>(58.60)</b>			<b>(38.09)</b>	<b>(20.51)</b>
<b>Deferral Accounts, Revenue Offsets and Other</b>					
Subsidiary Net Income	-	65%	35%	-	-
Deferral Account additions	-	65%	35%	-	-
Other Utility Revenue	-	65%	35%	-	-
Intersegment revenues	-	65%	35%	-	-
Internal Allocations (GRTA, SDA)	107.45	65%	35%	69.84	37.61
<b>Def Accounts, Offsets and Other</b>	<b>107.45</b>			<b>69.84</b>	<b>37.61</b>
<b>Total Revenue Requirement</b>	<b>844.15</b>			<b>548.70</b>	<b>295.45</b>

### Classification of the Customer Care Function - F2013 Actual Costs

Cost of Energy	Customer Care	Customer Demand Related	Cust - Customer Related	Demand Related Costs	Customer Related Costs
IPPs and Long-term Purchases commitment	-	65%	35%	-	-
Domestic Transmission (Non-Heritage)	-	65%	35%	-	-
NIA Generation	-	65%	35%	-	-
Gas Transportation	-	65%	35%	-	-
Water Rentals	-	65%	35%	-	-
Market Purchases	-	65%	35%	-	-
Natural gas for thermal generation	-	65%	35%	-	-
Domestic Transmission (Heritage)	-	65%	35%	-	-
Other and Surplus Sales	-	65%	35%	-	-
Cost of Energy	-			-	-
<b>O M &amp; A Expenses</b>					
Generation	-	65%	35%	-	-
Transmission	-	65%	35%	-	-
Distribution	-	65%	35%	-	-
Customer Care	108.00	65%	35%	70.20	37.80
Corp Service	22.79	65%	35%	14.81	7.98
O M & A	130.79			85.01	45.78
<b>Depreciation &amp; Amortization</b>					
Generation	-	65%	35%	-	-
Transmission	-	65%	35%	-	-
Distribution	-	65%	35%	-	-
Customer Care	13.72	65%	35%	8.92	4.80
Corporate Services	3.16	65%	35%	2.05	1.10
Amortization	16.88			10.97	5.91
<b>Taxes</b>					
Generation	-	65%	35%	-	-
Transmission	-	65%	35%	-	-
Distribution	-	65%	35%	-	-
Customer Care	2.05	65%	35%	1.33	0.72
Corporate	0.42	65%	35%	0.28	0.15
Taxes	2.47			1.61	0.87
<b>Finance Charges</b>					
Generation	-	65%	35%	-	-
Transmission	-	65%	35%	-	-
Distribution	-	65%	35%	-	-
Customer Care	(0.00)	65%	35%	(0.00)	(0.00)
Finance Charges	(0.00)			(0.00)	(0.00)
<b>Allowed Net Income</b>					
Generation	-	65%	35%	-	-
Transmission	-	65%	35%	-	-
Distribution	-	65%	35%	-	-
Customer Care	(0.00)	65%	35%	(0.00)	(0.00)
Allowed Net Income	(0.00)			(0.00)	(0.00)
<b>Miscellaneous Revenues</b>					
Non Tariff Revenue (Functionalized)	(20.27)	65%	35%	(13.18)	(7.09)
Corporate Miscellaneous Revenue	(2.70)	65%	35%	(1.76)	(0.95)
Miscellaneous Revenues	(22.97)			(14.93)	(8.04)
<b>Deferral Accounts, Revenue Offsets and Other</b>					
Subsidiary Net Income	-	65%	35%	-	-
Deferral Account additions	-	65%	35%	-	-
Other Utility Revenue	-	65%	35%	-	-
Intersegment revenues	-	65%	35%	-	-
Internal Allocations (GRTA, SDA)	-	65%	35%	-	-
Def Accounts, Offsets and Other	-			-	-
<b>Customer Care Revenue Requirement</b>	<b>127.16</b>			<b>82.65</b>	<b>44.51</b>

**Allocation of Classified Generation Costs to Rate Classes - F2013 Actual Costs**

<b>Total BC Hydro - F13</b>				
<b>Function</b>		<b>Generation</b>		
<b>Cost Classes</b>	<b>Generation Demand</b>	<b>Generation Demand Related Costs (Sched 2.0)</b>	<b>Generation Energy</b>	<b>Generation Energy Related Costs (Sched 2.0)</b>
<b>Allocation Basis</b>	<b>4 CP Demand including losses (Schedule 5.1)</b>	630.89	<b>Energy Including Loss (Sched 5.0)</b>	1,374.15
Residential	46.48%	293.24	35.62%	489.48
GS Under 35 kW	7.16%	45.16	7.89%	108.45
MGS < 150 kW	6.64%	41.87	7.11%	97.72
LGS > 150 kW	18.60%	117.34	21.64%	297.38
Irrigation	0.00%	0.00	0.14%	1.93
Street Lighting	0.69%	4.33	0.45%	6.14
Transmission	20.44%	128.94	27.15%	373.04
<b>Total</b>	100.0%	630.89	100.0%	1,374.15



**Allocation of Classified Transmission Costs to Rate Classes - F2013 Actual Costs**

<b>Total BC Hydro - F13</b>				
Function		Transmission		
Cost Classes	Transmission Demand	Demand Related Costs (Sched 2.1)	Transmission Meter	Transmission Meter Related Costs (Sched 2.1)
Allocation Basis	4 CP demand including losses (Sched 5.1)	612.05	Transmission Meter (Sched 5.3)	0.09
Residential	46.48%	284.48	0.00%	0.00
GS Under 35 kW	7.16%	43.81	0.00%	0.00
MGS < 150 kW	6.64%	40.62	0.00%	0.00
LGS > 150 kW	18.60%	113.84	14.85%	0.01
Irrigation	0.00%	0.00	0.00%	0.00
Street Lighting	0.69%	4.20	0.00%	0.00
Transmission	20.44%	125.09	85.15%	0.08
<b>Total</b>	100.0%	612.05	100.0%	0.09

**Allocation of Classified Distribution and Customer Care Costs to Rate Classes - F2013 Actual Costs**

<b>Total BC Hydro - F13</b>												
Function	<b>Distribution (including Directly Assigned Street Lighting and Customer Care)</b>											
Cost Classes	Distribution Demand Related	Distribution Demand Related (Sched 2.2a)	Distribution Customer Related	Distribution Customer Related (Sched 2.2a)	Street Light Demand Related	Street Light Demand Related Costs	Street Light Customer	Street Light Customer Related Costs	Customer Care Demand	Customer Care Demand Related Costs	Customer Care Customer	Customer Care Customer Related Costs (Sched 2.3)
Allocation Basis	NCP (Sched 5.1)	548.70	Customer Count	295.45	Street Light Assignment	4.01	Street Light Assignment	2.16	NCP Schedule 5.1	82.65	Customer Count Blended Customer Count and Revenue Allocator	44.51
Residential	54.29%	297.86	88.77%	262.28	0.00%	0.00	0.00%	0.00	54.29%	44.87	82.86%	36.88
GS Under 35 kW	10.33%	56.68	9.27%	27.37	0.00%	0.00	0.00%	0.00	10.33%	8.54	9.24%	4.11
MGS < 150 kW	9.10%	49.96	0.35%	1.03	0.00%	0.00	0.00%	0.00	9.10%	7.53	1.42%	0.63
LGS > 150 kW	25.13%	137.92	0.90%	2.65	0.00%	0.00	0.00%	0.00	25.13%	20.78	3.55%	1.58
Irrigation	0.43%	2.38	0.18%	0.52	0.00%	0.00	0.00%	0.00	0.43%	0.36	0.06%	0.03
Street Lighting	0.71%	3.90	0.53%	1.55	0.00%	4.01	0.00%	2.16	0.71%	0.59	1.02%	0.45
Transmission	0.00%	0.00	0.01%	0.04	0.00%	0.00	0.00%	0.00	0.00%	0.00	1.85%	0.82
<b>Total</b>	<b>100.0%</b>	<b>548.70</b>	<b>100.0%</b>	<b>295.45</b>	<b>0.0%</b>	<b>4.01</b>	<b>0.0%</b>	<b>2.16</b>	<b>100.0%</b>	<b>82.65</b>	<b>100.0%</b>	<b>44.51</b>

**Summary of Costs by Function by Rate Class - F2013 Actual Costs**

<b>Total BC Hydro - F13</b>							
<b>Summary of Costs by Function (\$ X million) - All BCUC Directives Incorporated</b>							
Rate Class	Generation Costs	Transmission Costs	Distribution Costs	F13 Total Cost (\$ million)	F13 Actual Revenue (\$ million)	Revenue - Cost (\$ million)	Rev/Cost Ratio
Residential	782.7	284.5	641.9	1,709.1	1,535.2	-173.9	89.8%
GS Under 35 kW	153.6	43.8	96.7	294.1	372.7	78.6	126.7%
MGS < 150 kW	139.6	40.6	59.1	239.3	289.1	49.8	120.8%
LGS > 150 kW	414.7	113.9	162.9	691.5	706.1	14.6	102.1%
Irrigation	1.9	0.0	3.3	5.2	4.5	-0.7	86.6%
Street Lighting	10.5	4.2	12.7	27.3	31.6	4.3	115.7%
Transmission	502.0	125.2	0.9	628.0	655.4	27.4	104.4%
<b>Total Classes</b>	2,005.0	612.1	977.5	3,594.7	3,594.7	0.0	100.0%

**Summary of Classified Costs by Function by Rate Class - F2013 Actual Costs**

<b>Total BC Hydro - F13</b>							
Cost Classes	Summary of Costs by Classification						Total
	Energy Related Costs	Generation Demand Related Costs	Transmission Demand Related Costs	Distribution Demand Related Costs	Total Demand Related Costs	Customer Related Costs	
Residential	489.5	293.2	284.5	342.7	920.5	299.2	1,709.1
GS Under 35 kW	108.4	45.2	43.8	65.2	154.2	31.5	294.1
MGS < 150 kW	97.7	41.9	40.6	57.5	140.0	1.7	239.3
LGS > 150 kW	297.4	117.3	113.8	158.7	389.9	4.2	691.5
Irrigation	1.9	0.0	0.0	2.7	2.7	0.6	5.2
Street Lighting	6.1	4.3	4.2	8.5	17.0	4.2	27.3
Transmission	373.0	128.9	125.1	0.0	254.0	0.9	628.0
<b>Total Classes</b>	<b>1,374.1</b>	<b>630.9</b>	<b>612.0</b>	<b>635.4</b>	<b>1,878.3</b>	<b>342.2</b>	<b>3,594.7</b>

### Energy Allocators for Cost Allocation to Rate Classes

<b>Total BC Hydro - F13</b>					
	Energy @ Customer Meter	Distribution Loss Factor	Energy @ Transmission Interface	Transmission Loss Factor	Energy @ Generation Interface
	(MWh)		(MWh)		(MWh)
LGS > 150 kW Secondary					
Residential	17,703,115	6.00%	18,765,302	6.00%	19,891,220
GS Under 35 kW	3,922,247	6.00%	4,157,582	6.00%	4,407,036
MGS < 150 kW Primary	93,815	3.44%	97,042	6.00%	102,865
MGS < 150 kW Secondary	3,442,589	6.00%	3,649,145	6.00%	3,868,093
LGS > 150 kW Primary	7,013,180	3.44%	7,254,433	6.00%	7,689,699
LGS > 150 kW Secondary	3,911,672	6.00%	4,146,372	6.00%	4,395,155
Irrigation	69,778	6.00%	73,964	6.00%	78,402
Street Lighting	222,180	6.00%	235,511	6.00%	249,641
Transmission	<u>14,301,425</u>	0.00%	<u>14,301,425</u>	6.00%	<u>15,159,511</u>
<b>Total</b>	50,680,001		52,680,776		55,841,623 10.18%
<b>Rate Class</b>	Energy by Rate Class	Energy at Generator Allocation Factor			
	(MWh)				
Residential	19,891,220	35.62%			
GS Under 35 kW	4,407,036	7.89%			
MGS < 150 kW	3,970,958	7.11%			
LGS > 150 kW	12,084,854	21.64%			
Irrigation	78,402	0.14%			
Street Lighting	249,641	0.45%			
Transmission	<u>15,159,511</u>	<u>27.15%</u>			
	55,841,623	100.00%			

## Demand Allocators

<b>Total BC Hydro - F13</b>		
<b>Rate Classes</b>	<b>4 CP</b>	<b>NCP w/o T</b>
Residential	46.48%	54.29%
GS Under 35 kW	7.16%	10.33%
MGS < 150 kW	6.64%	9.10%
LGS > 150 kW	18.60%	25.13%
Irrigation	0.00%	0.43%
Street Lighting	0.69%	0.71%
Transmission	20.44%	
<b>Total Integrated Area</b>	<b>100.00%</b>	<b>100.00%</b>

**Customer Allocators**

<b>Total BC Hydro - F13</b>				
<b>Rate Class</b>	<b>Actual Number of Accounts F13</b>	<b># of bills sent per account each year</b>	<b># of bills sent to rate class each year</b>	<b># of Bills Allocator</b>
Residential	1689050	6	10,134,300	87.32%
GS Under 35 kW	176286	6	1,057,716	9.11%
MGS < 150 kW	6632	12	79,584	0.69%
LGS > 150 kW	17063	12	204,756	1.76%
Irrigation	3,372	2	6,744	0.06%
Street Lighting	9,996	12	119,952	1.03%
Transmission	281	12	3,372	0.03%
<b>Total</b>	<b>1,902,680</b>		<b>11,606,424</b>	<b>100.00%</b>

  

<b>Rate Class</b>	<b>Actual Customer Count F13</b>	<b>Distribution Customer Count</b>	<b>Distribution Customer Allocator</b>
Residential	1,689,050	1,689,050	88.77%
GS Under 35 kW	176,286	176,286	9.27%
MGS < 150 kW	6,632	6,632	0.35%
LGS > 150 kW	17,063	17,063	0.90%
Irrigation	3,372	3,372	0.18%
Street Lighting	9,996	9,996	0.53%
Transmission	281	281	0.01%
<b>Total</b>	<b>1,902,680</b>	<b>1,902,680</b>	<b>100.00%</b>

  

<b>Rate Class</b>	<b>Actual Revenue F13 (\$millions)</b>	<b>Revenue Allocator</b>
Residential	\$1,535	42.71%
GS Under 35 kW	\$373	10.37%
MGS < 150 kW	\$289	8.04%
LGS > 150 kW	\$706	19.64%
Irrigation	\$5	0.13%
Street Lighting	\$32	0.88%
Transmission	\$655	18.23%
<b>Total</b>	<b>\$3,595</b>	<b>100.00%</b>

  

<b>Rate Class</b>	<b>Weighting of # of Bills Allocator</b>	<b>Weighting of Revenue Allocator</b>	<b>Blended Customer Care Allocator</b>
	90%	10%	
Residential	78.6%	4.3%	82.86%
GS Under 35 kW	8.2%	1.0%	9.24%
MGS < 150 kW	0.6%	0.8%	1.42%
LGS > 150 kW	1.6%	2.0%	3.55%
Irrigation	0.1%	0.0%	0.06%
Street Lights	0.9%	0.1%	1.02%
Transmission	0.0%	1.8%	1.85%
<b>Total</b>			<b>100.00%</b>

## Metering Allocator

<b>Total BC Hydro - F13</b>		
<b>Rate Class</b>	Transmission Meter Replacement Cost	Transmission Meter Cost Allocator
Residential	-	0.00%
GS Under 35 kW	-	0.00%
MGS < 150 kW	-	0.00%
LGS > 150 kW	2,081,600	14.85%
Irrigation	-	0.00%
Street Lighting	-	0.00%
Transmission	<u>11,931,354</u>	<u>85.15%</u>
<b>Total</b>	14,012,954	100.00%