



FOR GENERATIONS

Janet Fraser

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February 6, 2014

Ms. Erica Hamilton
Commission Secretary
British Columbia Utilities Commission
Sixth Floor – 900 Howe Street
Vancouver, BC V6Z 2N3

Dear Ms. Hamilton:

**RE: British Columbia Utilities Commission (BCUC)
British Columbia Hydro and Power Authority (BC Hydro)
BCUC Order No. G-10-08 and
BC Hydro Large General Service (LGS) Rate Application
BCUC Order No. G-110-10 Compliance Filing**

BC Hydro writes to submit its F2013 Fully Allocated Cost of Service (**FACOS**) study reflecting F2013 actual results (herein referred to as the **F2013 FACOS study**), pursuant to BCUC Directive No. 2 of the 2007 Rate Design Application (**RDA**) Decision.

This compliance filing incorporates the directives in BCUC Order Nos. G-111-07 and G-10-08 and uses the same methodology as the F2009 to F2012 FACOS studies. The F2012 FACOS study was filed with the BCUC on January 8, 2013.

The table below shows Revenue-to-Cost (**R/C**) ratios, for all rate classes, as compared to the F2011 and F2012 FACOS studies.

Rate Class	Revenue-to-Cost Ratios			
	F2011 Actual (December 2011) (%)	F2012 Actual (December 2012) (%)	F2013 Actual (December 2013) (%)	Percentage Point Change (December 2012 to December 2013)
Residential	90.6	89.4	89.8	+0.4
GS < 35 kW	123.5	126.2	126.7	+0.5
GS > 35 kW	110.4	N/A	N/A	N/A
MGS	N/A	120.6	120.8	+0.2
LGS	N/A	105.8	102.1	-3.7
Irrigation	78.3	86.8	86.6	-0.2
Street Lighting	110.1	111.4	115.7	+4.3
Transmission	99.0	103.7	104.4	+0.7
Total	100.0	100.0	100.0	

February 6, 2014
Ms. Erica Hamilton
Commission Secretary
British Columbia Utilities Commission
BCUC Order No. G-10-08 and
BC Hydro Large General Service (LGS) Rate Application
BCUC Order No. G-110-10 Compliance Filing

For further information, please contact Gordon Doyle at 604-623-3815 or by email at bhydroregulatorygroup@bhydro.com.

Yours sincerely,



Janet Fraser
Chief Regulatory Officer

jm/ma

Enclosure (1)

Copy to: BCUC Project No. 3698455 (2007 RDA) Registered Intervener Distribution List.

**BCUC Order No. G-10-08 and
LGS Rate Application BCUC Order No. G-110-10
Compliance Filing**

Appendix A

F2013 Cost of Service – Actual Cost

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
O M & A Expenses						
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
Depreciation & Amortization						
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
Taxes						
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
Finance Charges						
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
Allowed Net Income						
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
Miscellaneous Revenues						
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
Deferral Accounts, Revenue Offsets and Other						
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
	Total Revenue Requirement	3,594.6	2,005.0	612.1	850.3	127.2

Schedule 1.0

F2013 FACOS Study Appendix A

Classification of the Generation Function - F2013 Actual Costs

Cost of Energy	Total Gen	Demand	Energy	Demand	Energy	Comments
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	(21.10)	0.00%	100.00%	-	(21.10)	
Cost of Energy	1,017.60			38.15	979.45	
O M & A Expenses						
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	43.60	57.90%	42.10%	25.25	18.36	
O M & A	250.25			144.90	105.35	
Depreciation & Amortization						
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	49.92	57.90%	42.10%	28.91	21.02	
Amortization	267.00			154.60	112.40	
Taxes						
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	7.91	57.90%	42.10%	4.58	3.33	
Taxes	46.16			26.73	19.43	
Finance Charges						
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	
Allowed Net Income						
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	
Miscellaneous Revenues						
Non Tariff Revenue (Functionalized)	(3.60)	57.90%	42.10%	(2.09)	(1.52)	Generation Gross Plant in Service
Corporate Miscellaneous Revenue	(0.48)	57.90%	42.10%	(0.28)	(0.20)	
Miscellaneous Revenues	(4.09)			(2.37)	(1.72)	
Deferral Accounts, Revenue Offsets and Other						
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)	43.30	57.90%	42.10%	25.07	18.23	
Def Accounts, Offsets and Other	(47.73)			(0.91)	(46.82)	
				662.70	1,443.43	Costs excluding subsidiary income
				31.47%	68.53%	
Generation Revenue Requirement	2,005.04			630.89	1374.15	Costs including subsidiary income Final Generation costs

Schedule 2.0

**BCUC Order No. G-10-08 and
LGS Rate Application BCUC Order No. G-110-10 Compliance Filing**

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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%	-	-	
Cost of Energy	39.70			39.69	0.01	
O M & A Expenses						
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	
O M & A	292.59			292.55	0.04	
Depreciation & Amortization						
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%	-	-	
Amortization	143.52			143.50	0.02	
Taxes						
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%	-	-	
Taxes	115.46			115.44	0.02	
Finance Charges						
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%	-	-	
Finance Charges	134.23			134.20	0.02	
Allowed Net Income						
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	-			-	-	
Allowed Net Income	127.23			127.21	0.02	
Miscellaneous Revenues						
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)	
Miscellaneous Revenues	(33.43)			(33.43)	(0.00)	
Deferral Accounts, Revenue Offsets and Other						
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)	
Def Accounts, Offsets and Other	(207.15)			(207.12)	(0.03)	
Transmission Revenue Requirement	612.14			612.05	0.09	

Schedule 2.1

**F2013 FACOS Study
Appendix A**

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

Cost of Energy	Total Distribution Costs	Direct Assign Street Lighting Costs	Distribution Costs for Classification	Street Lighting Demand Related	Street Lighting Cust Related	Street Lighting Demand Related Costs	Street Lighting Cust 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	-	-	-	-	-	-	-
O M & A Expenses							
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
O M & A	255.63	3.32	252.31	-	-	2.16	1.16
Depreciation & Amortization							
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%	-	-
Amortization	204.31	1.21	203.10	-	-	0.78	0.42
Taxes							
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%	-	-
Taxes	30.02	0.17	29.85	-	-	0.11	0.06
Finance Charges							
Generation	-	-	-	65%	35%	-	-
Transmission	-	-	-	65%	35%	-	-
Distribution	159.93	0.76	159.17	65%	35%	0.49	0.27
Customer Care	-	-	-	65%	35%	-	-
Finance Charges	159.93	0.76	159.17	-	-	0.49	0.27
Allowed Net Income							
Generation	-	-	-	65%	35%	-	-
Transmission	-	-	-	65%	35%	-	-
Distribution	151.59	0.72	150.87	65%	35%	0.47	0.25
Customer Care	-	-	-	65%	35%	-	-
Allowed Net Income	151.59	0.72	150.87	-	-	0.47	0.25
Miscellaneous Revenues							
Non Tariff Revenue (Functionalized)	(51.71)	-	(51.71)	65%	35%	-	-
Corporate Miscellaneous Revenue	(6.90)	-	(6.90)	65%	35%	-	-
Miscellaneous Revenues	(58.60)	-	(58.60)	-	-	-	-
Deferral Accounts, Revenue Offsets and Other							
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%	-	-
Def Accounts, Offsets and Other	107.45	-	107.5	-	-	-	-
Distribution Revenue Requirement	850.32	6.17	844.15			4.01	2.16

Schedule 2.2

**BCUC Order No. G-10-08 and
LGS Rate Application BCUC Order No. G-110-10 Compliance Filing**

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

Cost of Energy	Dist Costs	Distribution Demand Related	Distribution Customer Related	Distribution Demand Related	Distribution Customer Related
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	-			-	-
O M & A Expenses					
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
O M & A	252.31			164.00	88.31
Depreciation & Amortization					
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
Amortization	203.10			132.02	71.09
Taxes					
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
Taxes	29.85			19.40	10.45
Finance Charges					
Generation	-	65%	35%	-	-
Transmission	-	65%	35%	-	-
Distribution	159.17	65%	35%	103.46	55.71
Customer Care	-	65%	35%	-	-
Finance Charges	159.17			103.46	55.71
Allowed Net Income					
Generation	-	65%	35%	-	-
Transmission	-	65%	35%	-	-
Distribution	150.87	65%	35%	98.07	52.80
Customer Care	-	65%	35%	-	-
Allowed Net Income	150.87			98.07	52.80
Miscellaneous Revenues					
Non Tariff Revenue (Functionalized)	(51.71)	65%	35%	(33.61)	(18.10)
Corporate Miscellaneous Revenue	(6.90)	65%	35%	(4.48)	(2.41)
Miscellaneous Revenues	(58.60)			(38.09)	(20.51)
Deferral Accounts, Revenue Offsets and Other					
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
Def Accounts, Offsets and Other	107.45			69.84	37.61
Total Revenue Requirement	844.15			548.70	295.45

Schedule 2.2a

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	-			-	-
O M & A Expenses					
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
Depreciation & Amortization					
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
Taxes					
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
Finance Charges					
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)
Allowed Net Income					
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)
Miscellaneous Revenues					
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)
Deferral Accounts, Revenue Offsets and Other					
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	-			-	-
Customer Care Revenue Requirement	127.16			82.65	44.51

Schedule 2.3

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

Total BC Hydro - F13				
Function		Generation		
Cost Classes	Generation Demand	Generation Demand Related Costs (Sched 2.0)	Generation Energy	Generation Energy Related Costs (Sched 2.0)
Allocation Basis	4 CP Demand including losses (Schedule 5.1)	630.89	Energy Including Loss (Sched 5.0)	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
Total	100.0%	630.89	100.0%	1,374.15

Schedule 3.0

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

Total BC Hydro - F13				
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
Total	100.0%	612.05	100.0%	0.09

Schedule 3.1

F2013 FACOS Study Appendix A

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

Total BC Hydro - F13												
Function												
Distribution (including Directly Assigned Street Lighting and Customer Care)												
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)		Customer Count		Street Light Assignment		Street Light Assignment		NCP Schedule 5.1		Customer Count Blended Customer Count and Revenue Allocator	
	548.70		295.45		4.01		2.16		82.65		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
Total	100.0%	548.70	100.0%	295.45	0.0%	4.01	0.0%	2.16	100.0%	82.65	100.0%	44.51

Schedule 3.2

**BCUC Order No. G-10-08 and
LGS Rate Application BCUC Order No. G-110-10 Compliance Filing**

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

Total BC Hydro - F13							
Summary of Costs by Function (\$ X million) - All BCUC Directives Incorporated							
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%
Total Classes	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

Total BC Hydro - F13							
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	264.3
Transmission	373.0	128.9	125.1	0.0	254.0	0.9	628.0
Total Classes	1,374.1	630.9	612.0	635.4	1,878.3	342.2	3,594.7

Energy Allocators for Cost Allocation to Rate Classes

Total BC Hydro - F13					
	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>
Total	50,680,001		52,680,776		55,841,623 10.18%
Rate Class	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%			

Schedule 5.0

Demand Allocators

Total BC Hydro - F13		
Rate Classes	4 CP	NCP w/o T
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%	
Total Integrated Area	100.00%	100.00%

Schedule 5.1

Customer Allocators

Total BC Hydro - F13				
Rate Class	Actual Number of Accounts F13	# of bills sent per account each year	# of bills sent to rate class each year	# of Bills Allocator
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%
Total	1,902,680		11,606,424	100.00%

Rate Class	Actual Customer Count F13	Distribution Customer Count	Distribution Customer Allocator
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%
Total	1,902,680	1,902,680	100.00%

Rate Class	Actual Revenue F13 (\$millions)	Revenue Allocator
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%
Total	\$3,595	100.00%

Rate Class	Weighting of # of Bills Allocator 90%	Weighting of Revenue Allocator 10%	Blended Customer Care Allocator
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%
Total			100.00%

Schedule 5.2

Metering Allocator

Total BC Hydro - F13		
Rate Class	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>
Total	14,012,954	100.00%

Schedule 5.3