

List of Accounts included in the calculation of a cost-based Floor for monthly fixed charge - Basic Customer Charge Method

1860	Meters
2105	Accumulated Amortization - Meters only
4080	Distribution Services Revenue
4082	Retail Services Revenues
4084	Service Transaction Requests (STR) Revenues
4220	Other Electric Revenues
4225	Late Payment Charges
5065	Meter Expense
5070	Customer Premises - Operation Labour
5075	Customer Premises - Materials and Expenses
5175	Maintenance of Meters
5310	Meter Reading Expense
5315	Customer Billing
5320	Collecting
5325	Collecting- Cash Over and Short
5330	Collection Charges
Note 1	Add General Admin costs (In proportion)
5705	Amortization Expense - Only meters

Note 1:

General Administration Costs are applied as follows:

Total of all operating and maintenance accounts included above

Divided by

**The TOTAL of all operating and maintenance accounts per Approved 2006
EDR Trial Balance**

Multiplied by

The total categorized General and Administration costs

List of Accounts included in the calculation of a cost-based ceiling for monthly fixed charge - Minimum System Methodology

- 1830-3 Poles, Towers and Fixtures – Level 1 - Bulk Delivery
- 1830-4 Poles, Towers and Fixtures – Level 2 – Primary
- 1830-5 Poles, Towers and Fixtures – Level 3 – Secondary
- 1835-3 Overhead Conductors and Devices – Level 1 - Bulk Delivery
- 1835-4 Overhead Conductors and Devices - Level 2 – Primary
- 1835-5 Overhead Conductors and Devices - Level 3 – Secondary
- 1840-3 Underground Conduit - Level 1 - Bulk Delivery
- 1840-4 Underground Conduit - Level 2 – Primary
- 1840-5 Underground Conduit - Level 3 – Secondary
- 1845-3 Underground Conductors and Devices - Level 1 - Bulk Delivery
- 1845-4 Underground Conductors and Devices - Level 2 – Primary
- 1845-5 Underground Conductors and Devices - Level 3 – Secondary
- 1850 Line Transformers
- 1855 Services
- 1860 Meters
- 2105 Accumulated Amortization -Line Transformers, Services and Meters only
- 4080 Distribution Services Revenue
- 4082 Retail Services Revenues
- 4084 Service Transaction Requests (STR) Revenues
- 4220 Other Electric Revenues
- 4225 Late Payment Charges
- 5005 Operation Supervision and Engineering
- 5010 Load Dispatching
- 5020 Overhead Distribution Lines and Feeders - Operation Labour
- 5025 Overhead Distribution Lines & Feeders - Operation Supplies and Expenses
- 5035 Overhead Distribution Transformers- Operation
- 5040 Underground Distribution Lines and Feeders - Operation Labour
- 5045 Underground Distribution Lines & Feeders - Operation Supplies & Expenses
- 5055 Underground Distribution Transformers – Operation
- 5065 Meter Expense
- 5070 Customer Premises - Operation Labour
- 5075 Customer Premises - Materials and Expenses
- 5085 Miscellaneous Distribution Expense
- 5090 Underground Distribution Lines and Feeders - Rental Paid
- 5095 Overhead Distribution Lines and Feeders - Rental Paid
- 5096 Other Rent
- 5105 Maintenance Supervision and Engineering
- 5120 Maintenance of Poles, Towers and Fixtures
- 5125 Maintenance of Overhead Conductors and Devices
- 5130 Maintenance of Overhead Services
- 5135 Overhead Distribution Lines and Feeders - Right of Way
- 5145 Maintenance of Underground Conduit
- 5150 Maintenance of Underground Conductors and Devices
- 5155 Maintenance of Underground Services

5160 Maintenance of Line Transformers
5175 Maintenance of Meters
5195 Maintenance of Other Installations on Customer Premises
5305 Supervision
5310 Meter Reading Expense
5315 Customer Billing
5320 Collecting
5325 Collecting- Cash Over and Short
5330 Collection Charges
5335 Bad Debt Expense
5340 Miscellaneous Customer Accounts Expenses
Note 1 Add General Admin Costs (Same logic as "Floor" . But included more accounts.)
5705 Amortization Expense - Only Services and meters

Adjustments for Peak Load Carrying Capability ("PLCC")

Adjustment for PLCC:

LDCs will determine the costs of the assets that pertain to the PLCC. This amount is deducted off the total cost for the 'ceiling' fixed charge before determining the net 'ceiling' fixed monthly charge.