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April 14, 2025

British Columbia Utilities Commission  
Suite 410, 900 Howe Street  
Vancouver, BC  
V6Z 2N3

Dear Commission Secretary:

**Re: FortisBC Inc. (FBC)**  
**2025 Cost of Service Allocation (COSA) and Revenue Rebalancing (Application)**

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On February 14, 2025, FBC filed the Application referenced above. On April 14, 2025, a representative from the British Columbia Municipal Electric Utilities (BCMEU) requested the FBC 2020 COSA study, filed in compliance with the British Columbia Utilities Commission (BCUC) Decision and Order G-40-19 on FBC's 2017 COSA and Rate Design proceeding.

FBC has provided the BCMEU with the 2020 COSA study and is attaching it and filing it on the record of this proceeding for transparency purposes.

If further information is required, please contact Ilva Bevacqua, Senior Manager, Regulatory Affairs & Compliance at 604-592-7664.

Sincerely,

**FORTISBC INC.**

***Original signed:***

Sarah Walsh

Attachment

cc (email only): Registered Interveners



**Diane Roy**  
Vice President, Regulatory Affairs

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December 17, 2020

British Columbia Utilities Commission  
Suite 410, 900 Howe Street  
Vancouver, BC  
V6Z 2N3

Attention: Ms. Marija Tresoglavic, Acting Commission Secretary

Dear Ms. Tresoglavic:

**Re: FortisBC Inc. (FBC or the Company)**

**FBC 2017 Cost of Service Analysis and Rate Design Application (2017 RDA) -  
British Columbia Utilities Commission (BCUC) Decision and Order G-40-19  
2020 Cost of Service Analysis – Compliance Filing**

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FBC writes in compliance with the BCUC Decision and Order G-40-19 (RDA Decision) in FBC's 2017 RDA and hereby submits its 2020 Cost of Service Analysis (2020 COSA), in Appendix A, pursuant to Directive 15 of Order G-40-19 and the RDA Decision.

Directive 15 of Order G-40-19 provided that:

FBC is directed to file with the BCUC a Cost of Service study by no later than December 31, 2020.

The context for Directive 15 is contained in the RDA Decision at page 29 and reads:

While the deviation from unity does not, for the reasons outlined above, necessitate a more widespread rebalancing of rates than has been directed by the Panel, it is something that should be monitored. Accordingly, we direct FBC to file with the BCUC a Cost of Service study by no later than December 31, 2020. We are concerned that the R/C ratios will move outside the range of reasonableness before FBC's next planned rate design application, and a cost of

service study in 2020 will provide the opportunity for a further rebalancing before customer classes move too far outside the range of reasonableness.

The 2020 COSA utilized inputs and methodologies consistent with those used in the 2017 RDA but with actual load and revenue data updated to the most current available.

The Rate Base, Revenue Requirement, and Operation and Maintenance (O&M) information utilized in the 2020 COSA is drawn from the 2019 Annual Report to the BCUC, dated April 30, 2020, and the Evidentiary Update to the FBC Annual Review for 2020 and 2021 Rates, dated October 28, 2020.

For comparison purposes, FBC provides the total Rate Base and Revenue Requirement, by customer group, from both the 2017 RDA and the 2020 COSA in Tables 1 and 2 below.

**Table 1: Total Rate Base 2017 RDA vs. 2020 COSA**

Customer Group	2017 COSA (\$000,000)	2020 COSA (\$000,000)
Residential	733.6	\$757.5
Other Retail	396.0	457.2
Wholesale	154.9	169.0
Total System	1,284.5	1,383.7

**Table 2: Total Revenue Requirement 2017 RDA vs. 2020 COSA**

Customer Group	2017 COSA (\$000,000)	2020 COSA (\$000,000)
Residential	\$188.2	\$184.9
Other Retail	122.1	129.6
Wholesale	50.4	49.4
Total System	\$360.7	\$379.6

Given the short time frame between the decision concluding the 2017 RDA proceeding and the 2020 COSA, and that the BCUC directive being addressed has the primary intent of updating the revenue-to-cost (R/C) ratios to reflect the updated load, revenue requirement and rate base inputs, the three basic steps in developing a COSA, Functionalization, Classification and Allocation were all completed in a manner consistent with the 2017 RDA.

For the 2020 COSA, FBC was able to utilize hourly aggregate load data by rate class from all interval meters in each rate class from the historical year 2019 as the basis for the forecast of energy and demand allocation factors for the 2020 test year. In 2017, the RDA relied on a

sample of meters for each rate class to develop the comparable peak and coincidence factors for each rate class.

The table below shows the R/C ratios for all rate classes for both the 2017 and 2020 COSA. Supporting schedules are provided in Appendix A.

**Table 3: Revenue to Cost Ratios 2017 and 2020**

Rate Class	2017 Revenue to Cost Ratio (Before Rebalancing)	2020 Revenue to Cost Ratio
Residential	98.4%	99.7%
Small Commercial	102.2%	101.5%
Commercial	104.7%	99.5%
Large Commercial Primary	104.0%	105.7%
Large Commercial Transmission	107.0%	110.4%
Lighting	92.2%	84.9%
Irrigation	97.2%	96.5%
Wholesale Primary	96.7%	96.7%
Wholesale Transmission	103.9%	95.8%
Total	100.0%	100.0%

FBC has a number of customer classes with significant load spread over a relatively small number of customers. Specifically, Rate Schedule (RS) 31 – Large Commercial Transmission has five customers, and the Wholesale class (RS 40 and RS 41) has a combined six customers. This fact results in a situation where year-over-year variation in consumption in the class may result in swings in class load factor leading to R/C ratios that fluctuate in the short term, but that should not necessarily be the cause of rate rebalancing since a reversal may occur in subsequent years. Over the longer term, it is expected that R/C ratios would be relatively stable. In the 2020 COSA, FBC has addressed this tendency by using an average load factor for RS 31, RS 40, and RS 41 in the model that considers load factors from the test years of both the 2017 and 2020 COSA studies. The number of meters in other classes provides a robust determination of load and coincidence factors for the forecast test year. Table 3 reflects this adjustment.

Overall, there are three rate classes that have an R/C ratio outside of the 95 percent to 105 percent range of reasonableness (ROR). For a variety of reasons, as discussed below for each rate class that is not within the ROR, FBC is not recommending any rebalancing as a result of this 2020 COSA.

In general, while the COVID-19 pandemic has had relatively little impact on overall FBC load to date, 2020 remains an anomalous year that may have impacts into the future that are, as of

yet, unknown. Since in the normal course of business, FBC would conduct a COSA every five to seven years, it seems prudent to take no steps to rebalance any class until a future COSA (likely in 2022) serves to validate the enduring nature of the current results. In addition, for each rate class, there are specific factors that should be considered as discussed below.

Large Commercial – Transmission (110.4 percent)

The Large Commercial – Transmission class (Rate Schedule RS31) has had an increase in the R/C ratio from 107 percent to 110.4 percent since the 2017 COSA. The primary driver of this increase is the addition of a single, high load customer which has raised the revenue of the class by an amount greater than the costs allocated to it. However, this customer is actively pursuing retail access to the FBC system, and if this occurs, revenue would be removed from RS 31 and some offsetting transmission services (wheeling) revenue would be gained. FBC is of the view that this class should not be rebalanced until a future COSA is performed.

Lighting (84.9 percent)

There has been a decrease in the RS 50 R/C ratio from 92.2 percent to 85.4 percent since the 2017 COSA. Due to significant LED conversion initiatives by FBC customers, lighting revenues and consumption are considerably lower than the previous 2017 COSA study, while costs declined to a lesser extent. This may be expected and appropriate given conversion program goals. FBC requires additional time to properly assess the impact of LED technology on the class including whether or not the anticipated reduction in Operation and Maintenance related to the LED fixtures materializes.

Large Commercial – Primary (105.7 percent)

With an R/C ratio of 105.7 percent, RS 30 is just above the ROR upper boundary, and slightly higher than in the 2017 COSA. FBC cannot confirm a specific driver for this increase. Given that 2020 is a year in which revenues may be impacted by COVID-19 and that FBC will conduct another COSA within the next three years, it is not recommended that the small rebalancing adjustment indicated be made at this time.

If further information is required, please contact Corey Sinclair at (250) 215-1144.

Sincerely,

**FORTISBC INC.**

***Original signed:***

Diane Roy

Attachments

**Appendix A**

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**FBC 2020 COST OF SERVICE ANALYSIS**

**COST OF SERVICE SUMMARY  
BY CUSTOMER CLASS  
Schedule 1.1**

<b>Forecast Year: 2020</b>	<b>Total</b>	<b>Residential</b>	<b>Small Commercial 20</b>	<b>Commercial 21/22</b>	<b>Large Comm Primary 30/32</b>	<b>Large Comm Transmission 31</b>	<b>Lighting</b>	<b>Irrigation</b>	<b>Wholesale Primary 40</b>	<b>Wholesale Transmission 41</b>
<b>Revenues:</b>										
Customer Charge Revenues	\$34,725,367	\$25,604,605	\$3,973,438	\$918,564	\$538,332	\$187,034	\$2,444,000	\$329,237	\$657,746	\$72,411
Energy Revenues	\$291,287,830	\$159,230,123	\$31,546,964	\$42,983,180	\$14,817,307	\$9,933,271		\$2,658,101	\$26,378,301	\$3,740,584
Demand Revenues	\$38,747,653			\$9,450,868	\$9,283,589	\$2,763,827		\$263,450	\$14,511,707	\$2,474,213
<b>Total Revenues at Existing Rates</b>	<b>\$364,760,850</b>	<b>\$184,834,729</b>	<b>\$35,520,402</b>	<b>\$53,352,611</b>	<b>\$24,639,228</b>	<b>\$12,884,132</b>	<b>\$2,444,000</b>	<b>\$3,250,787</b>	<b>\$41,547,753</b>	<b>\$6,287,208</b>
Production-Related Costs	\$184,938,613	\$78,368,902	\$17,673,181	\$32,761,844	\$14,047,774	\$9,335,473	\$529,414	\$1,677,629	\$25,808,087	\$4,736,310
Transmission-Related Costs	\$66,415,618	\$30,308,293	\$6,455,938	\$11,229,711	\$4,912,810	\$2,304,061	\$64,674	\$461,710	\$8,864,605	\$1,813,817
Distribution-Related Costs	\$112,597,609	\$76,244,724	\$10,804,217	\$9,529,955	\$4,304,891	\$8,672	\$2,279,006	\$1,221,537	\$8,204,331	\$276
<b>Total Allocated Revenue Requirements</b>	<b>\$363,951,841</b>	<b>\$184,921,919</b>	<b>\$34,933,335</b>	<b>\$53,521,510</b>	<b>\$23,265,475</b>	<b>\$11,648,206</b>	<b>\$2,873,093</b>	<b>\$3,360,877</b>	<b>\$42,877,023</b>	<b>\$6,550,403</b>
Difference	\$809,010	-\$87,190	\$587,067	-\$168,899	\$1,373,753	\$1,235,926	-\$429,093	-\$110,089	-\$1,329,270	-\$263,196
% Increase to Equal Allocated Cost	-0.222%	0.0%	-1.7%	0.3%	-5.6%	-9.6%	17.6%	3.4%	3.2%	4.2%
<b>Revenue To Cost Ratio</b>	<b>100.222%</b>	<b>100.0%</b>	<b>101.7%</b>	<b>99.7%</b>	<b>105.9%</b>	<b>110.6%</b>	<b>85.1%</b>	<b>96.7%</b>	<b>96.9%</b>	<b>96.0%</b>
Adjusted Revenues at Existing Rates	\$363,951,841	\$184,424,781	\$35,441,621	\$53,234,279	\$24,584,581	\$12,855,556	\$2,438,579	\$3,243,577	\$41,455,604	\$6,273,263
<b>Adjusted Revenue to Cost Ratio</b>	<b>100.0%</b>	<b>99.7%</b>	<b>101.5%</b>	<b>99.5%</b>	<b>105.7%</b>	<b>110.4%</b>	<b>84.9%</b>	<b>96.5%</b>	<b>96.7%</b>	<b>95.8%</b>
<b>Average Unit Costs:</b>										
Customer Cost \$ / Per Customer / Month	\$35.68	\$33.75	\$35.57	\$83.87	\$1,430.40	\$354.14	\$30.93	\$38.64	\$17,404.73	\$677.45
Average Energy Cost \$ / kWh	\$0.04227	\$0.04295	\$0.04261	\$0.04237	\$0.03994	\$0.03874	\$0.17601	\$0.04092	\$0.04010	\$0.04022
Average Energy + Demand Cost \$ / kWh	\$0.09201	\$0.10174	\$0.09236	\$0.08765	\$0.08529	\$0.06130	\$0.21141	\$0.08172	\$0.08630	\$0.07951
Demand Charge \$ / kW	\$11.35	\$8.42	\$13.26	\$17.43	\$16.40	\$10.40	\$57.77	\$11.30	\$20.91	\$14.24
<b>Combined Average Cost \$ / kWh</b>	<b>\$0.1105</b>	<b>\$0.1395</b>	<b>\$0.1118</b>	<b>\$0.0908</b>	<b>\$0.0884</b>	<b>\$0.0614</b>	<b>\$0.2612</b>	<b>\$0.0960</b>	<b>\$0.0885</b>	<b>\$0.0796</b>

**FUNCTIONALIZATION AND CLASSIFICATION OF REVENUE REQUIREMENT SUMMARY**  
**BY CUSTOMER CLASS**  
**Schedule 1.2**

<b>Forecast Year: 2020</b>		<b>Total</b>	<b>Residential</b>	<b>Small Commercial 20</b>	<b>Commercial 21/22</b>	<b>Large Comm Primary 30/32</b>	<b>Large Comm Transmission 31</b>	<b>Lighting</b>	<b>Irrigation</b>	<b>Wholesale Primary 40</b>	<b>Wholesale Transmission 41</b>
<b>Production</b>	Demand (PD)	\$47,224,321	\$21,435,892	\$4,365,607	\$7,777,250	\$3,531,247	\$1,986,597	\$83,832	\$245,765	\$6,371,429	\$1,426,701
	Energy (PE)	\$137,714,292	\$56,933,010	\$13,307,573	\$24,984,594	\$10,516,527	\$7,348,876	\$445,581	\$1,431,864	\$19,436,657	\$3,309,609
	Direct Assignment (PDA)										
<b>Transmission</b>	Demand (TD)	\$66,415,618	\$30,308,293	\$6,455,938	\$11,229,711	\$4,912,810	\$2,304,061	\$64,674	\$461,710	\$8,864,605	\$1,813,817
	Energy (TE)										
	Direct Assignment (TDA)										
<b>Distribution</b>	Demand (DD)	\$50,224,784	\$26,217,219	\$4,717,962	\$7,691,201	\$3,497,727	-\$12,240	\$240,952	\$720,545	\$7,159,063	-\$7,644
	Energy (DE)										
	Customer (DC)	\$60,864,440	\$50,013,489	\$6,084,495	\$1,837,744	\$806,746	\$21,249	\$547,544	\$500,760	\$1,044,284	\$8,129
	Direct Assignment (DDA)	\$1,508,384	\$14,016	\$1,760	\$1,010	\$418	-\$337	\$1,490,510	\$232	\$984	-\$209
	<b>Total</b>	<b>\$363,951,841</b>	<b>\$184,921,919</b>	<b>\$34,933,335</b>	<b>\$53,521,510</b>	<b>\$23,265,475</b>	<b>\$11,648,206</b>	<b>\$2,873,093</b>	<b>\$3,360,877</b>	<b>\$42,877,023</b>	<b>\$6,550,403</b>
<b>Total Cost / Function</b>											
	Production	\$184,938,613	\$78,368,902	\$17,673,181	\$32,761,844	\$14,047,774	\$9,335,473	\$529,414	\$1,677,629	\$25,808,087	\$4,736,310
	Transmission	\$66,415,618	\$30,308,293	\$6,455,938	\$11,229,711	\$4,912,810	\$2,304,061	\$64,674	\$461,710	\$8,864,605	\$1,813,817
	Distribution	\$112,597,609	\$76,244,724	\$10,804,217	\$9,529,955	\$4,304,891	\$8,672	\$2,279,006	\$1,221,537	\$8,204,331	\$276
	<b>Total Cost / Function</b>	<b>\$363,951,841</b>	<b>\$184,921,919</b>	<b>\$34,933,335</b>	<b>\$53,521,510</b>	<b>\$23,265,475</b>	<b>\$11,648,206</b>	<b>\$2,873,093</b>	<b>\$3,360,877</b>	<b>\$42,877,023</b>	<b>\$6,550,403</b>
<b>Total Cost / Classifier</b>											
	Demand	\$163,864,723	\$77,961,403	\$15,539,507	\$26,698,162	\$11,941,785	\$4,278,418	\$389,458	\$1,428,020	\$22,395,098	\$3,232,874
	Energy	\$137,714,292	\$56,933,010	\$13,307,573	\$24,984,594	\$10,516,527	\$7,348,876	\$445,581	\$1,431,864	\$19,436,657	\$3,309,609
	Customer	\$60,864,440	\$50,013,489	\$6,084,495	\$1,837,744	\$806,746	\$21,249	\$547,544	\$500,760	\$1,044,284	\$8,129
	Direct Assignment	\$1,508,384	\$14,016	\$1,760	\$1,010	\$418	-\$337	\$1,490,510	\$232	\$984	-\$209
	<b>Total Cost / Classifier</b>	<b>\$363,951,841</b>	<b>\$184,921,919</b>	<b>\$34,933,335</b>	<b>\$53,521,510</b>	<b>\$23,265,475</b>	<b>\$11,648,206</b>	<b>\$2,873,093</b>	<b>\$3,360,877</b>	<b>\$42,877,023</b>	<b>\$6,550,403</b>



**FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE SUMMARY**  
**BY CUSTOMER CLASS**  
**Schedule 1.3**

		Total	Residential	Small Commercial 20	Commercial 21/22	Large Comm Primary 30/32	Large Comm Transmission 31	Lighting	Irrigation	Wholesale Primary 40	Wholesale Transmission 41
<b>Mid-year Production</b>	Demand (PD)	\$70,763,819	\$30,559,445	\$6,738,952	\$12,339,765	\$5,356,293	\$3,362,845	\$179,665	\$590,714	\$9,767,794	\$1,868,348
	Energy (PE)	\$258,982,251	\$108,244,750	\$25,049,985	\$46,664,534	\$19,745,988	\$13,289,569	\$785,952	\$2,632,083	\$36,292,765	\$6,276,626
	Direct Assignment (PDA)										
<b>Transmission</b>	Demand (TD)	\$379,810,619	\$173,684,486	\$36,916,464	\$64,079,910	\$28,030,143	\$13,124,026	\$409,859	\$2,650,909	\$50,595,856	\$10,318,967
	Energy (TE)										
	Direct Assignment (TDA)										
<b>Distribution</b>	Demand (DD)	\$334,143,434	\$171,365,788	\$31,307,517	\$52,279,561	\$23,992,051	\$2	\$1,291,180	\$4,830,201	\$49,077,133	\$1
	Energy (DE)										
	Customer (DC)	\$329,232,876	\$273,615,691	\$33,268,560	\$9,525,047	\$2,487,580	\$9,831	\$2,773,204	\$2,794,920	\$4,753,683	\$4,360
	Direct Assignment (DDA)	\$10,740,000	\$6,815	\$986	\$936	\$398	\$0	\$10,729,938	\$116	\$811	\$0
	<b>Total</b>	<b>\$1,383,673,000</b>	<b>\$757,476,976</b>	<b>\$133,282,463</b>	<b>\$184,889,753</b>	<b>\$79,612,452</b>	<b>\$29,786,273</b>	<b>\$16,169,797</b>	<b>\$13,498,943</b>	<b>\$150,488,041</b>	<b>\$18,468,301</b>
<b>Total Cost / Function</b>											
	Production	\$329,746,071	\$138,804,195	\$31,788,937	\$59,004,299	\$25,102,280	\$16,652,414	\$965,616	\$3,222,796	\$46,060,559	\$8,144,974
	Transmission	\$379,810,619	\$173,684,486	\$36,916,464	\$64,079,910	\$28,030,143	\$13,124,026	\$409,859	\$2,650,909	\$50,595,856	\$10,318,967
	Distribution	\$674,116,310	\$444,988,294	\$64,577,063	\$61,805,544	\$26,480,029	\$9,833	\$14,794,322	\$7,625,237	\$53,831,627	\$4,360
	<b>Total Cost / Function</b>	<b>\$1,383,673,000</b>	<b>\$757,476,976</b>	<b>\$133,282,463</b>	<b>\$184,889,753</b>	<b>\$79,612,452</b>	<b>\$29,786,273</b>	<b>\$16,169,797</b>	<b>\$13,498,943</b>	<b>\$150,488,041</b>	<b>\$18,468,301</b>
<b>Total Cost / Classifier</b>											
	Demand	\$784,717,873	\$375,609,720	\$74,962,932	\$128,699,236	\$57,378,487	\$16,486,873	\$1,880,704	\$8,071,824	\$109,440,782	\$12,187,315
	Energy	\$258,982,251	\$108,244,750	\$25,049,985	\$46,664,534	\$19,745,988	\$13,289,569	\$785,952	\$2,632,083	\$36,292,765	\$6,276,626
	Customer	\$329,232,876	\$273,615,691	\$33,268,560	\$9,525,047	\$2,487,580	\$9,831	\$2,773,204	\$2,794,920	\$4,753,683	\$4,360
	Direct Assignment	\$10,740,000	\$6,815	\$986	\$936	\$398	\$0	\$10,729,938	\$116	\$811	\$0
	<b>Total Cost / Classifier</b>	<b>\$1,383,673,000</b>	<b>\$757,476,976</b>	<b>\$133,282,463</b>	<b>\$184,889,753</b>	<b>\$79,612,452</b>	<b>\$29,786,273</b>	<b>\$16,169,797</b>	<b>\$13,498,943</b>	<b>\$150,488,041</b>	<b>\$18,468,301</b>

### SUMMARY OF REVENUE REQUIREMENT COST ALLOCATION

#### Schedule 1.4

Forecast Year: 2020	Total	Residential	Small Commercial 20	Commercial 21/22	Large Comm Primary 30/32	Large Comm Transmission 31	Lighting	Irrigation	Wholesale Primary 40	Wholesale Transmission 41
Hydraulic Power Generation	\$14,558,491	\$6,108,335	\$1,408,699	\$2,617,027	\$1,109,662	\$735,987	\$42,893	\$146,641	\$2,035,064	\$354,183
Purchased Power Supply/Other	\$141,310,160	\$60,132,704	\$13,451,896	\$24,894,764	\$10,712,100	\$7,114,023	\$405,611	\$1,238,417	\$19,692,310	\$3,668,335
Total Production	\$155,868,651	\$66,241,039	\$14,860,595	\$27,511,791	\$11,821,762	\$7,850,011	\$448,504	\$1,385,057	\$21,727,374	\$4,022,517
Total Transmission	\$20,506,249	\$9,377,350	\$1,993,146	\$3,459,720	\$1,513,368	\$708,576	\$22,129	\$143,125	\$2,731,707	\$557,128
Total Distribution	\$12,015,522	\$8,710,236	\$1,175,411	\$837,920	\$321,699	\$23	\$192,685	\$124,205	\$653,336	\$7
<b>Total Operation &amp; Maintenance</b>	<b>\$188,390,422</b>	<b>\$84,328,626</b>	<b>\$18,029,152</b>	<b>\$31,809,432</b>	<b>\$13,656,829</b>	<b>\$8,558,610</b>	<b>\$663,318</b>	<b>\$1,652,387</b>	<b>\$25,112,416</b>	<b>\$4,579,653</b>
<b>Total O&amp;M w/o Purchased Power Supply &amp; A&amp;G</b>	<b>\$53,392,111</b>	<b>\$29,346,047</b>	<b>\$5,171,768</b>	<b>\$6,990,828</b>	<b>\$3,258,822</b>	<b>\$1,478,000</b>	<b>\$294,920</b>	<b>\$441,218</b>	<b>\$5,483,373</b>	<b>\$927,135</b>
Total Customer Service, Accounts & Sales	\$6,311,850	\$5,150,125	\$594,512	\$76,161	\$314,094	\$33,414	\$37,213	\$27,248	\$63,267	\$15,817
Total Administrative & General	\$13,654,728	\$7,473,343	\$1,312,113	\$1,810,562	\$775,066	\$296,874	\$207,673	\$136,100	\$1,468,673	\$174,326
<b>Total O&amp;M plus A&amp;G</b>	<b>\$208,357,000</b>	<b>\$96,952,094</b>	<b>\$19,935,778</b>	<b>\$33,696,154</b>	<b>\$14,745,988</b>	<b>\$8,888,897</b>	<b>\$908,204</b>	<b>\$1,815,734</b>	<b>\$26,644,356</b>	<b>\$4,769,795</b>
Total Depreciation	\$53,899,000	\$32,798,695	\$5,217,095	\$6,061,154	\$2,567,271	\$596,053	\$724,031	\$545,439	\$4,961,814	\$427,448
Total Property Taxes	\$16,993,000	\$9,884,251	\$1,643,176	\$2,071,480	\$880,782	\$285,435	\$198,706	\$168,369	\$1,679,328	\$181,474
Total Return and Income Taxes	\$97,365,000	\$53,301,427	\$9,378,695	\$13,010,148	\$5,602,094	\$2,095,972	\$1,137,821	\$949,881	\$10,589,401	\$1,299,560
<b>Revenue Requirement Before Other Revenues</b>	<b>\$376,614,000</b>	<b>\$192,936,467</b>	<b>\$36,174,743</b>	<b>\$54,838,936</b>	<b>\$23,796,135</b>	<b>\$11,866,358</b>	<b>\$2,968,762</b>	<b>\$3,479,422</b>	<b>\$43,874,898</b>	<b>\$6,678,278</b>
Total Other Revenues	\$12,662,159	\$8,014,548	\$1,241,408	\$1,317,426	\$530,660	\$218,153	\$95,669	\$118,546	\$997,875	\$127,874
<b>REVENUE REQUIREMENT for COST ALLOCATION</b>	<b>\$363,951,841</b>	<b>\$184,921,919</b>	<b>\$34,933,335</b>	<b>\$53,521,510</b>	<b>\$23,265,475</b>	<b>\$11,648,206</b>	<b>\$2,873,093</b>	<b>\$3,360,877</b>	<b>\$42,877,023</b>	<b>\$6,550,403</b>

**SUMMARY OF RATE BASE COST ALLOCATIONS**  
**Schedule 1.5**

<b>Mid-year</b>	<b>Total</b>	<b>Residential</b>	<b>Small Commercial 20</b>	<b>Commercial 21/22</b>	<b>Large Comm Primary 30/32</b>	<b>Large Comm Transmission 31</b>	<b>Lighting</b>	<b>Irrigation</b>	<b>Wholesale Primary 40</b>	<b>Wholesale Transmission 41</b>
Total Production Plant	\$272,982,500	\$114,535,812	\$26,414,148	\$49,071,201	\$20,806,983	\$13,800,310	\$804,278	\$2,749,624	\$38,158,955	\$6,641,189
Total Transmission Plant	\$494,144,500	\$225,968,494	\$48,029,377	\$83,369,799	\$36,468,020	\$17,074,734	\$533,238	\$3,448,909	\$65,826,658	\$13,425,272
Total Distribution Plant	\$1,131,930,000	\$766,590,051	\$109,154,053	\$98,254,654	\$40,911,759	\$2,150	\$21,107,401	\$12,575,226	\$83,334,061	\$645
Total Transmission & Distribution	\$1,626,074,500	\$992,558,545	\$157,183,430	\$181,624,452	\$77,379,779	\$17,076,883	\$21,640,639	\$16,024,135	\$149,160,719	\$13,425,917
Total General Plant	\$251,444,000	\$144,182,347	\$24,373,027	\$31,342,331	\$13,253,668	\$5,135,387	\$2,590,467	\$2,471,503	\$25,079,741	\$3,015,529
<b>Total Plant Before General Plant &amp; Intangible</b>	<b>\$1,899,057,000</b>	<b>\$1,107,094,356</b>	<b>\$183,597,578</b>	<b>\$230,695,653</b>	<b>\$98,186,762</b>	<b>\$30,877,194</b>	<b>\$22,444,918</b>	<b>\$18,773,759</b>	<b>\$187,319,675</b>	<b>\$20,067,105</b>
<b>Total Gross Plant in Service</b>	<b>\$2,150,501,000</b>	<b>\$1,251,276,703</b>	<b>\$207,970,605</b>	<b>\$262,037,984</b>	<b>\$111,440,430</b>	<b>\$36,012,581</b>	<b>\$25,035,385</b>	<b>\$21,245,262</b>	<b>\$212,399,415</b>	<b>\$23,082,634</b>
Total Accumulated Depreciation	\$653,595,500	\$380,577,602	\$63,224,013	\$79,562,300	\$33,852,770	\$10,868,733	\$7,531,470	\$6,413,720	\$64,468,205	\$7,096,686
<b>Total Net Plant</b>	<b>\$1,496,905,500</b>	<b>\$870,699,101</b>	<b>\$144,746,592</b>	<b>\$182,475,685</b>	<b>\$77,587,659</b>	<b>\$25,143,848</b>	<b>\$17,503,915</b>	<b>\$14,831,542</b>	<b>\$147,931,210</b>	<b>\$15,985,948</b>
Total Working Capital	-\$3,220,500	-\$1,440,471	-\$307,904	-\$542,854	-\$235,534	-\$146,520	-\$11,717	-\$28,081	-\$429,072	-\$78,346
Total Contributions	-\$215,272,500	-\$158,862,753	-\$21,219,921	-\$14,786,006	-\$5,438,004		-\$1,705,370	-\$2,222,335	-\$11,038,112	
<b>SUB-TOTAL RATE BASE</b>	<b>\$1,278,412,500</b>	<b>\$710,395,877</b>	<b>\$123,218,768</b>	<b>\$167,146,824</b>	<b>\$71,914,121</b>	<b>\$24,997,328</b>	<b>\$15,786,828</b>	<b>\$12,581,126</b>	<b>\$136,464,026</b>	<b>\$15,907,602</b>
Total Other Rate Base Items	\$105,260,500	\$47,081,098	\$10,063,696	\$17,742,929	\$7,698,331	\$4,788,946	\$382,970	\$917,817	\$14,024,015	\$2,560,699
<b>TOTAL RATE BASE</b>	<b>\$1,383,673,000</b>	<b>\$757,476,976</b>	<b>\$133,282,463</b>	<b>\$184,889,753</b>	<b>\$79,612,452</b>	<b>\$29,786,273</b>	<b>\$16,169,797</b>	<b>\$13,498,943</b>	<b>\$150,488,041</b>	<b>\$18,468,301</b>

**SUMMARY OF REVENUE REQUIREMENT UNIT COSTS  
BY CUSTOMER CLASS  
Schedule 2.1**

		Large Comm								Wholesale	
		Total	Residential	Small Commercial 20	Commercial 21/22	Primary 30/32	Large Comm Transmission 31	Lighting	Irrigation	Wholesale Primary 40	Transmission 41
Forecast Year: 2020											
Billing Determinants											
Total kVA (with ratchet)		3,541,699			898,371	1,000,387	329,521		25,043	1,062,459	225,918
Total Demand (kW)		14,564,142	9,263,169	1,172,354	1,531,809	728,362	411,471	32,541	126,436	1,071,008	226,993
Total kVA Contract											
Total Energy (kWh)		3,294,000,000	1,326,000,000	312,346,180	589,653,820	263,325,171	189,674,829	11,000,000	35,000,000	484,717,027	82,282,973
Average Monthly Customers		142,172	123,479	14,254	1,826	47	5	1,475	1,080	5	1
Average PODs										2.4	3.0
Average Monthly kWh			895	1,826	26,910	466,889	3,161,247	621	2,701	8,078,617	6,856,914
Functional Cost				82	839	1,291	6,858		32,407		
Production											
	Demand (PD)	\$47,224,321	\$21,435,892	\$4,365,607	\$7,777,250	\$3,531,247	\$1,986,597	\$83,832	\$245,765	\$6,371,429	\$1,426,701
	\$/kW	\$3.24	\$2.31	\$3.72	\$5.08	\$4.85	\$4.83	\$2.58	\$1.94	\$5.95	\$6.29
	or \$/kVa				\$8.66	\$3.53	\$6.03		\$9.81	\$6.00	\$6.32
	Energy (PE)	\$137,714,292	\$56,933,010	\$13,307,573	\$24,984,594	\$10,516,527	\$7,348,876	\$445,581	\$1,431,864	\$19,436,657	\$3,309,609
	\$/kWh	\$0.042	\$0.043	\$0.043	\$0.042	\$0.040	\$0.039	\$0.041	\$0.041	\$0.040	\$0.040
	Melded Production	\$0.05614	\$0.05910	\$0.05658	\$0.05556	\$0.05335	\$0.04922	\$0.04813	\$0.04793	\$0.05324	\$0.05756
Transmission											
	Demand (TD)	\$66,415,618	\$30,308,293	\$6,455,938	\$11,229,711	\$4,912,810	\$2,304,061	\$64,674	\$461,710	\$8,864,605	\$1,813,817
	\$/kW	\$4.56	\$3.27	\$5.51	\$7.33	\$6.75	\$5.60	\$1.99	\$3.65	\$8.28	\$7.99
	or \$/kVa				\$12.50	\$4.91	\$6.99		\$18.44	\$8.34	\$8.03
		\$0.076	\$0.082	\$0.077	\$0.075	\$0.072	\$0.061	\$0.054	\$0.061	\$0.072	\$0.080
Distribution											
	Demand (DD)	\$50,224,784	\$26,217,219	\$4,717,962	\$7,691,201	\$3,497,727	-\$12,240	\$240,952	\$720,545	\$7,159,063	-\$7,644
	\$/kW	\$3.45	\$2.83	\$4.02	\$5.02	\$4.80	-\$0.03	\$7.40	\$5.70	\$6.68	-\$0.03
	or \$/kVa				\$8.56	\$3.50	-\$0.04		\$28.77	\$6.74	-\$0.03
	Customer (DC)	\$60,864,440	\$50,013,489	\$6,084,495	\$1,837,744	\$806,746	\$21,249	\$547,544	\$500,760	\$1,044,284	\$8,129
	\$/Customer/Month	\$35.68	\$33.75	\$35.57	\$83.87	\$1,430.40	\$354.14	\$30.93	\$38.64	\$17,404.73	\$677.45
	Direct Assignment (DDA)	\$1,508,384	\$14,016	\$1,760	\$1,010	\$418	-\$337	\$1,490,510	\$232	\$984	-\$209
	\$/kW	\$0.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45.80	\$0.00	\$0.00	\$0.00
	\$/kVa				\$0.00	\$0.00	\$0.00		\$0.01	\$0.00	\$0.00
	\$/kWh	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.136	\$0.000	\$0.000	\$0.000
Total		\$363,951,841	\$184,921,919	\$34,933,335	\$53,521,510	\$23,265,475	\$11,648,206	\$2,873,093	\$3,360,877	\$42,877,023	\$6,550,403

Total	Large Comm									
	Total	Residential	Small Commercial 20	Commercial 21/22	Primary 30/32	Large Comm Transmission 31	Lighting	Irrigation	Wholesale Primary 40	Wholesale Transmission 41
\$/kW	\$11.35	\$8.42	\$13.26	\$17.43	\$16.40	\$10.40	\$57.77	\$11.30	\$20.91	\$14.24
\$/kVa					\$11.94	\$12.98		\$57.03	\$21.08	\$14.31
\$/kWh	\$0.0423	\$0.0429	\$0.0426	\$0.0424	\$0.0399	\$0.0387	\$0.1760	\$0.0409	\$0.0401	\$0.0402
\$/kWh (energy only)	\$0.0920	\$0.1017	\$0.0924	\$0.0877	\$0.0853	\$0.0613	\$0.2114	\$0.0817	\$0.0863	\$0.0795
\$/Customer/Month	\$35.68	\$33.75	\$35.57	\$83.87	\$1,430.40	\$354.14	\$30.93	\$38.64	\$17,404.73	\$677.45
\$/POD/Month									\$7,251.97	\$225.82
Total Average Cost per kWh	\$0.1105	\$0.1395	\$0.1118	\$0.0908	\$0.0884	\$0.0614	\$0.2612	\$0.0960	\$0.0885	\$0.0796

**SUMMARY OF RATE BASE UNIT COST  
BY CUSTOMER CLASS  
Schedule 2.2**

		Large Comm									Wholesale
		Total	Residential	Small Commercial 20	Commercial 21/22	Primary 30/32	Large Comm Transmission 31	Lighting	Irrigation	Wholesale Primary 40	Transmission 41
<b>Forecast Year: 2020</b>											
<b>Billing Determinants</b>											
Total kVa		3,541,699			898,371	1,000,387	329,521		25,043	1,062,459	225,918
Total Demand (kW)		14,564,142	9,263,169	1,172,354	1,531,809	728,362	411,471	32,541	126,436	1,071,008	226,993
Total Energy (kWh)		3,294,000,000	1,326,000,000	312,346,180	589,653,820	263,325,171	189,674,829	11,000,000	35,000,000	484,717,027	82,282,973
Average Monthly Customers		142,172	123,479	14,254	1,826	47	5	1,475	1,080	5	1
<b>Functional Cost</b>											
<b>Production</b>											
<b>Demand (PD)</b>		\$70,763,819	\$30,559,445	\$6,738,952	\$12,339,765	\$5,356,293	\$3,362,845	\$179,665	\$590,714	\$9,767,794	\$1,868,348
\$/kW			\$3.30	\$5.75	\$8.06	\$7.35	\$8.17	\$5.52	\$4.67	\$9.12	\$8.23
or \$/kVa					\$13.74	\$5.35	\$10.21		\$23.59	\$9.19	\$8.27
<b>Energy (PE)</b>		\$258,982,251	\$108,244,750	\$25,049,985	\$46,664,534	\$19,745,988	\$13,289,569	\$785,952	\$2,632,083	\$36,292,765	\$6,276,626
\$/kWh		\$0.079	\$0.082	\$0.080	\$0.079	\$0.075	\$0.070	\$0.071	\$0.075	\$0.075	\$0.076
<b>Transmission</b>											
<b>Demand (TD)</b>		\$379,810,619	\$173,684,486	\$36,916,464	\$64,079,910	\$28,030,143	\$13,124,026	\$409,859	\$2,650,909	\$50,595,856	\$10,318,967
\$/kW			\$18.75	\$31.49	\$41.83	\$38.48	\$31.90	\$12.60	\$20.97	\$47.24	\$45.46
or \$/kVa					\$71.33	\$28.02	\$39.83		\$105.86	\$47.62	\$45.68
<b>Distribution</b>											
<b>Demand (DD)</b>		\$334,143,434	\$171,365,788	\$31,307,517	\$52,279,561	\$23,992,051	\$2	\$1,291,180	\$4,830,201	\$49,077,133	\$1
\$/kW			\$18.50	\$26.70	\$34.13	\$32.94	\$0.00	\$39.68	\$38.20	\$45.82	\$0.00
or \$/kVa					\$58.19	\$23.98	\$0.00		\$192.88	\$46.19	\$0.00
<b>Customer (DC)</b>		\$329,232,876	\$273,615,691	\$33,268,560	\$9,525,047	\$2,487,580	\$9,831	\$2,773,204	\$2,794,920	\$4,753,683	\$4,360
\$/Customer/Month			\$185	\$194	\$435	\$4,411	\$164	\$157	\$216	\$79,228	\$363
<b>Direct Assignment (DDA)</b>		\$10,740,000	\$6,815	\$986	\$936	\$398	\$0	\$10,729,938	\$116	\$811	\$0
\$/kW			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$329.74	\$0.00	\$0.00	\$0.00
\$/kVa					\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
\$/kWh			\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.975	\$0.000	\$0.000	\$0.000
<b>Total</b>		<b>\$1,383,673,000</b>	<b>\$757,476,976</b>	<b>\$133,282,463</b>	<b>\$184,889,753</b>	<b>\$79,612,452</b>	<b>\$29,786,273</b>	<b>\$16,169,797</b>	<b>\$13,498,943</b>	<b>\$150,488,041</b>	<b>\$18,468,301</b>

## INPUT REVENUE REQUIREMENT

## Schedule 3.1

Source for 2019: 2019 FBC 2019 Annual Report April 30, 2020, with corrections

Source for 2020: Annual Review for 2020 and 2021 Rates (Application) Evidentiary Update to the Application, dated October 28, 2020

		2019 Actual	2020 Annual Rev	2020 Annual Rev	2020	Classification	
		Cost, \$	Cost, \$	Source	Cost, \$	Function	Factor
		Classification Method					
<b>FERC Account</b>	<b>Operation &amp; Maintenance Expense</b>						
535.00	Op. Supervision & Engineering	\$614,000			\$653,978	P	RBG
536.00	Water for Power	\$10,396,000	\$10,968,000	Sched 14 Line 23	\$10,968,000	P	RBG
542.00	Structures	\$1,075,000			\$1,144,995	P	RBG
543.00	Dams & Waterways	\$310,000			\$330,185	P	RBG
544.00	Electric Plant	\$1,017,000			\$1,083,218	P	RBG
545.00	Other Plant	\$355,000			\$378,115	P	RBG
	<b>Purchased Power Supply/Other</b>						
555.00	Purchased Power - Energy Charges	\$139,002,000	\$102,689,538	Power Supply	\$102,689,538	P	PURCHKWh
555.00	Purchased Power - Demand Charges		\$36,082,462	Power Supply	\$36,082,462	P	PURCHKW
556.00	System Control	\$2,383,000			\$2,538,160	P	CP2
	<b>Base Power Supply</b>						
	<b>Total Purchased Power</b>	\$139,002,000	\$138,772,000		\$138,772,000		
	<b>Total Production</b>	\$155,152,000	\$149,740,000		\$155,868,651		
	<b>Transmission</b>						
560.10	Op. Supervision & Engineering	\$2,942,000			\$3,133,558	T	RBT
560.20	System Planning	\$3,863,000			\$4,114,525	T	RBT
561.00	Load Dispatching	\$1,428,000			\$1,520,979	T	RBT
562.00	Transmission Station Expense	\$892,000			\$950,079	T	RBT
563.10	Transmission Line Maintenance	\$569,000			\$606,048	T	RBT
563.20	Transmission TROW Maintenance	\$1,004,000			\$1,069,372	T	RBT
565.00	Wheeling	\$5,896,000	\$5,747,000	Sched 14 Line 22	\$5,747,000	T	RBT
567.00	Rents	\$3,159,000			\$3,364,687	T	RBT
	<b>Total Transmission</b>	\$19,753,000	\$5,747,000		\$20,506,249		
	<b>Distribution</b>						
583.10	Distribution Line Maintenance	\$3,829,000			\$4,078,312	D	
583.20	Distribution ROW Maintenance	\$4,575,000			\$4,872,885	D	
586.00	Meter Expenses	\$492,000			\$524,035	D	
592.00	Distribution Station Expense	\$1,650,000			\$1,757,434	D	
596.00	Street Lighting	\$91,000			\$96,925	D	DA1
598.00	Other Plant	\$644,000			\$685,932	D	RBD
	<b>Total Distribution</b>	\$11,281,000			\$12,015,522		
	<b>Total Operation &amp; Maintenance</b>	\$186,186,000	\$155,487,000		\$188,390,422		
	<b>Customer Service, Accounts, &amp; Sales</b>						
901.00	Supervision & Administration	\$1,715,000			\$1,826,666	D	
902.00	Meter Reading	\$74,000			\$78,818	D	CUSTW
903.00	Customer Billing	\$1,508,000			\$1,606,188	D	CUSTW
904.00	Credit & Collections	\$830,000			\$884,042	D	CUSTR
910.00	Customer Assistance	\$1,799,000			\$1,916,135	D	CUSTW
911.00	Energy Management Promotion					SS	DSM
	<b>Total Customer Service, Accounts &amp; Sales</b>	\$5,926,000			\$6,311,850		
	<b>Total O&amp;M w/o Purchased Power Supply &amp; A&amp;G</b>	\$53,110,000	\$16,715,000		\$55,930,272		

# **INPUT REVENUE REQUIREMENT** **Schedule 3.1**

Source for 2019: 2019 FBC 2019 Annual Report April 30, 2020, with corrections

Source for 2020: Annual Review for 2020 and 2021 Rates (Application) Evidentiary Update to the Application, dated October 28, 2020

		2019 Actual	2020 Annual Rev	2020 Annual Rev	2020	Classification		
		Cost, \$	Cost, \$	Source	Cost, \$	Function	Factor	Classification Method
<b>Administrative &amp; General</b>								
920.10	Executive & Senior Management	\$397,000			\$422,849	SS	LABOR	On the Basis of Labor Ratios
920.20	Legal & Regulatory	\$459,000			\$488,886	SS	LABOR	On the Basis of Labor Ratios
920.30	Human Resources	\$1,098,000			\$1,169,492	SS	LABOR	On the Basis of Labor Ratios
920.40	Finance & Accounting	\$437,000			\$465,454	SS	LABOR	On the Basis of Labor Ratios
920.60	Information Services	\$1,756,000			\$1,870,336	SS	LABOR	On the Basis of Labor Ratios
920.70	Materials Management	-\$50,000			-\$53,256	SS	LABOR	On the Basis of Labor Ratios
	Other	\$357,000			\$380,245	SS	LABOR	On the Basis of Labor Ratios
921.10	Executive & Senior Management Expenses	\$24,000			\$25,563	SS	LABOR	On the Basis of Labor Ratios
921.20	Legal Expenses	\$224,000			\$238,585	SS	LABOR	On the Basis of Labor Ratios
921.30	Human Resources Expenses	\$143,000			\$152,311	SS	LABOR	On the Basis of Labor Ratios
921.40	Regulatory & Finance Expenses	\$431,000			\$459,063	SS	LABOR	On the Basis of Labor Ratios
921.60	Information Services Expenses	\$1,613,000			\$1,718,025	SS	LABOR	On the Basis of Labor Ratios
921.70	Materials Management	\$424,000			\$451,607	SS	LABOR	On the Basis of Labor Ratios
XXXX	Other Expenses	\$283,000			\$301,427	SS	LABOR	On the Basis of Labor Ratios
XXXX	Other Items	\$5,186,000			\$5,523,668	SS	LABOR	On the Basis of Labor Ratios
XXXX	Other	\$38,000			\$40,474	SS	LABOR	On the Basis of Labor Ratios
within rounding	<b>Total Administrative &amp; General</b>	\$12,820,000			\$13,654,728			
\$204,932,000	<b>Total O&amp;M plus A&amp;G</b>	\$204,932,000	\$155,487,000		\$208,357,000			
<b>Depreciation</b>								
403.30	Generation Plant	\$6,617,700	\$5,837,000	Sched 7 Line 9	\$5,837,000	P	RBG	On the Basis of Generation Rate Base
403.50	Transmission Plant	\$13,089,146	\$11,545,000	Sched 7 Line 17	\$11,545,000	T	RBT	On the Basis of Transmission Rate Base
403.60	Distribution Plant	\$34,439,929	\$30,377,000	Sched 7 Line 30	\$30,377,000	D	RBD	On the Basis of Distribution Rate Base
403.70	General Plant And Deferred Charges	\$14,633,313	\$12,907,000	Sched 7.1 Line 17	\$12,907,000	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
	Amortization	-\$7,672,087	-\$6,767,000	Sched 21 Line 9	-\$6,767,000	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
	<b>Total Depreciation</b>	\$61,108,000	\$53,899,000	Sched 21 Line 11	\$53,899,000			
<b>Taxes</b>								
408.05	Property				\$16,993,000	SS	NETPLT	On the Basis of Net Plant
	<b>Total Property Taxes</b>		\$16,993,000	Sched 14 Line 25	\$16,993,000			
<b>Return and Income Taxes</b>								
	Incentive Adjustments					SS	RBASE	On the Basis of Total Rate Base
	Income Tax		\$4,919,000	Sched 14 Line 27	\$4,919,000	SS	RBASE	On the Basis of Total Rate Base
	Return on Rate Base		\$92,446,000	Sched 16 Line 20	\$92,446,000	SS	RBASE	On the Basis of Total Rate Base
	Interest on Non Rate Base Deferral Account					SS	RBASE	On the Basis of Total Rate Base
	<b>Total Return and Income Taxes</b>		\$97,365,000		\$97,365,000			
	<b>Revenue Requirement Before Other Revenues</b>	\$266,040,000	\$323,744,000		\$376,614,000			
	<b>Revenue Req. Before Taxes and Other Revenues</b>	\$266,040,000	\$306,751,000		\$359,621,000			
<b>Other Revenues</b>								
	Electric Apparatus Rental	\$5,915,000	\$5,843,000	Sched 23 Line 1	\$5,843,000	SS		On the Basis of RBD Poles, Towers & Fixtures
	Rate 37 Revenue		\$2,017,159		\$2,017,159	SS	RB	On the Basis of All Rate Base
	Contract Revenue	\$2,076,000	\$2,305,000	Sched 23 Line 2	\$2,305,000	SS	RBG	On the Basis of Generation Rate Base



**INPUT REVENUE REQUIREMENT**  
**Schedule 3.1**

*Source for 2019: 2019 FBC 2019 Annual Report April 30, 2020, with corrections*

*Source for 2020: Annual Review for 2020 and 2021 Rates (Application) Evidentiary Update to the Application, dated October 28, 2020*

	2019 Actual	2020 Annual Rev	2020 Annual Rev	2020	Classification		
	Cost, \$	Cost, \$	Source	Cost, \$	Function	Factor	Classification Method
Transmission Access Revenue	\$1,054,000	\$1,496,000	Sched 23 Line 4	\$1,496,000	SS	RBT	On the Basis of Transmission Rate Base
Fortis Pacific Holdings					SS	LABOR	On the Basis of Labor Ratios
Connection Charges	\$524,000	\$394,000	Sched 23 Line 6	\$394,000	SS	CUSTR	Retail Customers
Late Payment Charges	\$929,000	\$205,000	Sched 23 Line 5	\$205,000	SS	CUSTR	Retail Customers
Sundry Revenue	\$129,000	\$382,000	Sched 23 Line 7	\$382,000	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
Investment Income		\$20,000	Sched 23 Line 4	\$20,000	SS	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
<b>Total Other Revenues</b>	<b>\$10,627,000</b>	<b>\$12,662,159</b>		<b>\$12,662,159</b>			
<b>REVENUE REQUIREMENT for COST ALLOCATION</b>		<b>\$363,951,841</b>		<b>\$363,951,841</b>			

**REVENUE REQUIREMENT COST ALLOCATION  
FUNCTIONALIZATION AND CLASSIFICATION  
Schedule 3.2**

2020	Production			Transmission			Distribution				
	Total	Demand	Energy	Direct Assignment	Demand	Energy	Direct Assignment	Demand	Energy	Customer	Direct Assignment
Expenses	PD	PE	PDA	TD	TE	TDA	DD	DE	DC	DDA	
<b>Operation &amp; Maintenance Expense</b>											
Op. Supervision & Engineering	\$653,978	\$128,740	\$525,239								
Water for Power	\$10,968,000	\$2,159,119	\$8,808,881								
Structures	\$1,144,995	\$225,399	\$919,595								
Dams & Waterways	\$330,185	\$64,999	\$265,186								
Electric Plant	\$1,083,218	\$213,238	\$869,980								
Other Plant	\$378,115	\$74,434	\$303,680								
<b>Purchased Power Supply/Other</b>											
Purchased Power - Energy Charges	\$102,689,538		\$102,689,538								
Purchased Power - Demand Charges	\$36,082,462	\$36,082,462									
System Control	\$2,538,160	\$2,538,160									
<b>Total Purchased Power</b>	\$102,689,538	\$36,082,462	\$102,689,538								
<b>Total Production</b>	\$155,868,651	\$41,486,552	\$114,382,099								
<b>Transmission</b>											
Op. Supervision & Engineering	\$3,133,558			\$3,133,558							
System Planning	\$4,114,525			\$4,114,525							
Load Dispatching	\$1,520,979			\$1,520,979							
Transmission Station Expense	\$950,079			\$950,079							
Transmission Line Maintenance	\$606,048			\$606,048							
Transmission TROW Maintenance	\$1,069,372			\$1,069,372							
Wheeling	\$5,747,000			\$5,747,000							
Rents	\$3,364,687			\$3,364,687							
<b>Total Transmission</b>	\$20,506,249			\$20,506,249							
<b>Distribution</b>											
Distribution Line Maintenance	\$4,078,312						\$774,879		\$3,303,432		
Distribution ROW Maintenance	\$4,872,885						\$925,848		\$3,947,037		
Meter Expenses	\$524,035								\$524,035		
Distribution Station Expense	\$1,757,434						\$1,757,434				
Street Lighting	\$96,925										\$96,925
Other Plant	\$685,932						\$310,014		\$367,541		\$8,377
<b>Total Distribution</b>	\$12,015,522						\$3,768,175		\$8,142,044		\$105,302
<b>Total Operation &amp; Maintenance</b>	\$188,390,422	\$41,486,552	\$114,382,099		\$20,506,249		\$3,768,175		\$8,142,044		\$105,302
<b>Customer Service, Accounts, &amp; Sales</b>											
Supervision & Administration	\$1,826,666								\$1,826,666		
Meter Reading	\$78,818								\$78,818		
Customer Billing	\$1,606,188								\$1,606,188		

REVENUE REQUIREMENT COST ALLOCATION  
FUNCTIONALIZATION AND CLASSIFICATION  
Schedule 3.2

	2020	Production			Transmission			Distribution			
		Demand	Energy	Direct Assignment	Demand	Energy	Direct Assignment	Demand	Energy	Customer	Direct Assignment
		PD	PE	PDA	TD	TE	TDA	DD	DE	DC	DDA
Credit & Collections	\$884,042									\$884,042	
Customer Assistance	\$1,916,135									\$1,916,135	
Energy Management Promotion											
Total Customer Service, Accounts & Sales	\$6,311,850									\$6,311,850	
Total O&M w/o Purchased Power Supply & A&G	\$53,392,111	\$2,865,929	\$11,692,562		\$20,506,249			\$3,768,175		\$14,453,895	\$105,302

**REVENUE REQUIREMENT COST ALLOCATION  
FUNCTIONALIZATION AND CLASSIFICATION  
Schedule 3.2**

2020	Production			Transmission			Distribution				
	Total	Demand	Energy	Direct Assignment	Demand	Energy	Direct Assignment	Demand	Energy	Customer	Direct Assignment
Expenses	PD	PE	PDA	TD	TE	TDA	DD	DE	DC	DDA	
Administrative & General											
Executive & Senior Management	\$422,849	\$23,359	\$95,301		\$92,440		\$95,703		\$113,461	\$2,586	
Legal & Regulatory	\$488,886	\$27,007	\$110,184		\$106,876		\$110,649		\$131,181	\$2,990	
Human Resources	\$1,169,492	\$64,605	\$263,577		\$255,664		\$264,689		\$313,805	\$7,152	
Finance & Accounting	\$465,454	\$25,712	\$104,903		\$101,753		\$105,345		\$124,893	\$2,847	
Information Services	\$1,870,336	\$103,320	\$421,531		\$408,876		\$423,310		\$501,860	\$11,438	
Materials Management	-\$53,256	-\$2,942	-\$12,003		-\$11,642		-\$12,053		-\$14,290	-\$326	
Other	\$380,245	\$21,005	\$85,699		\$83,126		\$86,060		\$102,030	\$2,325	
Executive & Senior Management Expenses	\$25,563	\$1,412	\$5,761		\$5,588		\$5,786		\$6,859	\$156	
Legal Expenses	\$238,585	\$13,180	\$53,772		\$52,157		\$53,999		\$64,019	\$1,459	
Human Resources Expenses	\$152,311	\$8,414	\$34,327		\$33,297		\$34,472		\$40,869	\$931	
Regulatory & Finance Expenses	\$459,063	\$25,359	\$103,462		\$100,356		\$103,899		\$123,179	\$2,807	
Information Services Expenses	\$1,718,025	\$94,906	\$387,204		\$375,580		\$388,838		\$460,991	\$10,507	
Materials Management	\$451,607	\$24,947	\$101,782		\$98,726		\$102,212		\$121,178	\$2,762	
	\$301,427	\$16,651	\$67,935		\$65,895		\$68,221		\$80,881	\$1,843	
	\$5,523,668	\$305,136	\$1,244,909		\$1,207,536		\$1,250,162		\$1,482,144	\$33,780	
	\$40,474	\$2,236	\$9,122		\$8,848		\$9,160		\$10,860	\$248	
Total Administrative & General	\$13,654,728	\$754,309	\$3,077,466		\$2,985,078		\$3,090,452		\$3,663,918	\$83,506	
Total O&M plus A&G	\$208,357,000	\$42,240,860	\$117,459,565		\$23,491,326		\$6,858,627		\$18,117,813	\$188,808	
Depreciation											
Generation Plant	\$5,837,000	\$1,149,050	\$4,687,950								
Transmission Plant	\$11,545,000				\$11,545,000						
Distribution Plant	\$30,377,000						\$13,729,211		\$16,276,815	\$370,974	
General Plant And Deferred Charges	\$12,907,000	\$365,234	\$1,490,100		\$3,358,468		\$3,477,023		\$4,122,222	\$93,952	
Amortization	-\$6,767,000	-\$1,490,200	-\$4,108,615		-\$736,586		-\$135,353		-\$292,463	-\$3,782	
Total Depreciation	\$53,899,000	\$24,083	\$2,069,436		\$14,166,882		\$17,070,881		\$20,106,574	\$461,143	
Taxes											
Property	\$16,993,000	\$548,226	\$2,236,681		\$4,185,555		\$4,488,174		\$5,413,090	\$121,274	
Total Property Taxes	\$16,993,000	\$548,226	\$2,236,681		\$4,185,555		\$4,488,174		\$5,413,090	\$121,274	
Return and Income Taxes											
Incentive Adjustments											
Income Tax	\$4,919,000	\$251,568	\$920,690		\$1,350,238		\$1,187,890		\$1,170,433	\$38,181	
Return on Rate Base	\$92,446,000	\$4,727,874	\$17,303,130		\$25,375,918		\$22,324,801		\$21,996,716	\$717,561	
Interest on Non Rate Base Deferral Account											
Total Return and Income Taxes	\$97,365,000	\$4,979,442	\$18,223,819		\$26,726,156		\$23,512,691		\$23,167,149	\$755,742	
Revenue Requirement Before Other Revenues	\$376,614,000	\$47,792,612	\$139,989,501		\$68,569,920		\$51,930,373		\$66,804,626	\$1,526,968	

**REVENUE REQUIREMENT COST ALLOCATION  
FUNCTIONALIZATION AND CLASSIFICATION  
Schedule 3.2**

	2020  Total  Expenses	Production			Transmission			Distribution			
		Demand	Energy	Direct Assignment	Demand	Energy	Direct Assignment	Demand	Energy	Customer	Direct Assignment
		PD	PE	PDA	TD	TE	TDA	DD	DE	DC	DDA
<b>Revenue Req. Before Taxes and Other Revenues</b>	\$359,621,000	\$47,244,385	\$137,752,820		\$64,384,365			\$47,442,199		\$61,391,536	\$1,405,694
<b>Other Revenues</b>											
Electric Apparatus Rental	\$5,843,000							\$1,110,170		\$4,732,830	
Rate 37 Revenue	\$2,017,159	\$103,162	\$377,552		\$553,699			\$487,124		\$479,965	\$15,657
Contract Revenue	\$2,305,000	\$453,754	\$1,851,246								
Transmission Access Revenue	\$1,496,000				\$1,496,000						
Fortis Pacific Holdings											
Connection Charges	\$394,000									\$394,000	
Late Payment Charges	\$205,000									\$205,000	
Sundry Revenue	\$382,000	\$10,810	\$44,102		\$99,398			\$102,907		\$122,003	\$2,781
Investment Income	\$20,000	\$566	\$2,309		\$5,204			\$5,388		\$6,388	\$146
<b>Total Other Revenues</b>	\$12,662,159	\$568,291	\$2,275,209		\$2,154,302			\$1,705,589		\$5,940,186	\$18,583
<b>REVENUE REQUIREMENT for COST ALLOCATION</b>	\$363,951,841	\$47,224,321	\$137,714,292		\$66,415,618			\$50,224,784		\$60,864,440	\$1,508,384

**REVENUE REQUIREMENT COST ALLOCATION**  
**CLASSIFICATION BY CUSTOMER**  
**Schedule 3.3**

2020										
	Total Expenses	Residential	Small Commercial 20	Commercial 21/22	Large Comm Primary 30/32	Large Comm Transmission 31	Lighting	Irrigation	Wholesale Primary 40	Wholesale Transmission 41
<b>Operation &amp; Maintenance Expense</b>										
Op. Supervision & Engineering	\$653,978	\$274,391	\$63,280	\$117,559	\$49,847	\$33,061	\$1,927	\$6,587	\$91,417	\$15,910
Water for Power	\$10,968,000	\$4,601,866	\$1,061,278	\$1,971,602	\$835,991	\$554,474	\$32,315	\$110,475	\$1,533,166	\$266,832
Structures	\$1,144,995	\$480,408	\$110,791	\$205,824	\$87,273	\$57,884	\$3,373	\$11,533	\$160,053	\$27,856
Dams & Waterways	\$330,185	\$138,536	\$31,949	\$59,354	\$25,167	\$16,692	\$973	\$3,326	\$46,155	\$8,033
Electric Plant	\$1,083,218	\$454,488	\$104,814	\$194,719	\$82,564	\$54,761	\$3,191	\$10,911	\$151,418	\$26,353
Other Plant	\$378,115	\$158,646	\$36,587	\$67,970	\$28,820	\$19,115	\$1,114	\$3,809	\$52,855	\$9,199
<b>Purchased Power Supply/Other</b>										
Purchased Power - Energy Charges	\$102,689,538	\$42,295,153	\$9,918,401	\$18,667,992	\$7,838,690	\$5,564,892	\$346,008	\$1,078,853	\$14,526,718	\$2,452,831
Purchased Power - Demand Charges	\$36,082,462	\$16,676,870	\$3,286,793	\$5,798,546	\$2,686,093	\$1,461,428	\$56,864	\$141,848	\$4,827,475	\$1,146,546
System Control	\$2,538,160	\$1,160,681	\$246,702	\$428,227	\$187,317	\$87,704	\$2,739	\$17,715	\$338,117	\$68,959
<b>Base Power Supply</b>										
<b>Total Purchased Power</b>	<b>\$102,689,538</b>	<b>\$42,295,153</b>	<b>\$9,918,401</b>	<b>\$18,667,992</b>	<b>\$7,838,690</b>	<b>\$5,564,892</b>	<b>\$346,008</b>	<b>\$1,078,853</b>	<b>\$14,526,718</b>	<b>\$2,452,831</b>
<b>Total Production</b>	<b>\$155,868,651</b>	<b>\$66,241,039</b>	<b>\$14,860,595</b>	<b>\$27,511,791</b>	<b>\$11,821,762</b>	<b>\$7,850,011</b>	<b>\$448,504</b>	<b>\$1,385,057</b>	<b>\$21,727,374</b>	<b>\$4,022,517</b>
<b>Transmission</b>										
Op. Supervision & Engineering	\$3,133,558	\$1,432,952	\$304,573	\$528,680	\$231,258	\$108,277	\$3,381	\$21,871	\$417,432	\$85,135
System Planning	\$4,114,525	\$1,881,541	\$399,920	\$694,184	\$303,653	\$142,174	\$4,440	\$28,718	\$548,110	\$111,786
Load Dispatching	\$1,520,979	\$695,532	\$147,835	\$256,613	\$112,249	\$52,556	\$1,641	\$10,616	\$202,615	\$41,323
Transmission Station Expense	\$950,079	\$434,464	\$92,345	\$160,293	\$70,116	\$32,829	\$1,025	\$6,631	\$126,563	\$25,812
Transmission Line Maintenance	\$606,048	\$277,141	\$58,906	\$102,250	\$44,727	\$20,941	\$654	\$4,230	\$80,734	\$16,466
Transmission TROW Maintenance	\$1,069,372	\$489,016	\$103,940	\$180,420	\$78,920	\$36,951	\$1,154	\$7,464	\$142,455	\$29,053
Wheeling	\$5,747,000	\$2,628,059	\$558,591	\$969,608	\$424,130	\$198,583	\$6,202	\$40,112	\$765,577	\$156,139
Rents	\$3,364,687	\$1,538,646	\$327,038	\$567,675	\$248,315	\$116,264	\$3,631	\$23,484	\$448,221	\$91,414
<b>Total Transmission</b>	<b>\$20,506,249</b>	<b>\$9,377,350</b>	<b>\$1,993,146</b>	<b>\$3,459,720</b>	<b>\$1,513,368</b>	<b>\$708,576</b>	<b>\$22,129</b>	<b>\$143,125</b>	<b>\$2,731,707</b>	<b>\$557,128</b>
<b>Distribution</b>										
Distribution Line Maintenance	\$4,078,312	\$3,145,245	\$404,851	\$226,825	\$75,154		\$34,783	\$39,585	\$151,868	
Distribution ROW Maintenance	\$4,872,885	\$3,758,030	\$483,728	\$271,017	\$89,796		\$41,560	\$47,297	\$181,457	
Meter Expenses	\$524,035	\$452,623	\$58,005	\$8,548	\$216	\$22		\$4,587	\$26	\$7
Distribution Station Expense	\$1,757,434	\$889,796	\$162,681	\$271,988	\$131,741		\$6,627	\$25,116	\$269,485	
Street Lighting	\$96,925						\$96,925			

**REVENUE REQUIREMENT COST ALLOCATION**  
**CLASSIFICATION BY CUSTOMER**  
**Schedule 3.3**

2020										
	Total Expenses	Residential	Small Commercial 20	Commercial 21/22	Large Comm Primary 30/32	Large Comm Transmission 31	Lighting	Irrigation	Wholesale Primary 40	Wholesale Transmission 41
Other Plant	\$685,932	\$464,541	\$66,146	\$59,541	\$24,792	\$1	\$12,791	\$7,620	\$50,499	\$0
<b>Total Distribution</b>	<b>\$12,015,522</b>	<b>\$8,710,236</b>	<b>\$1,175,411</b>	<b>\$837,920</b>	<b>\$321,699</b>	<b>\$23</b>	<b>\$192,685</b>	<b>\$124,205</b>	<b>\$653,336</b>	<b>\$7</b>
<b>Total Operation &amp; Maintenance</b>	<b>\$188,390,422</b>	<b>\$84,328,626</b>	<b>\$18,029,152</b>	<b>\$31,809,432</b>	<b>\$13,656,829</b>	<b>\$8,558,610</b>	<b>\$663,318</b>	<b>\$1,652,387</b>	<b>\$25,112,416</b>	<b>\$4,579,653</b>
<b>Customer Service, Accounts, &amp; Sales</b>										
Supervision & Administration	\$1,826,666	\$1,490,460	\$172,053	\$22,041	\$90,900	\$9,670	\$10,770	\$7,886	\$18,310	\$4,577
Meter Reading	\$78,818	\$63,295	\$7,307	\$936	\$4,879	\$519	\$378	\$277	\$982	\$246
Customer Billing	\$1,606,188	\$1,289,854	\$148,896	\$19,075	\$99,419	\$10,577	\$7,704	\$5,641	\$20,019	\$5,005
Credit & Collections	\$884,042	\$767,759	\$88,627	\$11,354	\$292	\$31	\$9,171	\$6,715	\$75	\$19
Customer Assistance	\$1,916,135	\$1,538,758	\$177,629	\$22,755	\$118,604	\$12,617	\$9,191	\$6,729	\$23,882	\$5,970
Energy Management Promotion										
<b>Total Customer Service, Accounts &amp; Sales</b>	<b>\$6,311,850</b>	<b>\$5,150,125</b>	<b>\$594,512</b>	<b>\$76,161</b>	<b>\$314,094</b>	<b>\$33,414</b>	<b>\$37,213</b>	<b>\$27,248</b>	<b>\$63,267</b>	<b>\$15,817</b>
<b>Total O&amp;M w/o Purchased Power Supply &amp; A&amp;G</b>	<b>\$53,392,111</b>	<b>\$29,346,047</b>	<b>\$5,171,768</b>	<b>\$6,990,828</b>	<b>\$3,258,822</b>	<b>\$1,478,000</b>	<b>\$294,920</b>	<b>\$441,218</b>	<b>\$5,483,373</b>	<b>\$927,135</b>

**REVENUE REQUIREMENT COST ALLOCATION**  
**CLASSIFICATION BY CUSTOMER**  
**Schedule 3.3**

2020										
	Total Expenses	Residential	Small Commercial 20	Commercial 21/22	Large Comm Primary 30/32	Large Comm Transmission 31	Lighting	Irrigation	Wholesale Primary 40	Wholesale Transmission 41
<b>Administrative &amp; General</b>										
Executive & Senior Management	\$422,849	\$230,730	\$40,531	\$55,972	\$23,961	\$9,193	\$7,462	\$4,203	\$45,398	\$5,398
Legal & Regulatory	\$488,886	\$266,764	\$46,861	\$64,713	\$27,703	\$10,629	\$8,628	\$4,859	\$52,487	\$6,241
Human Resources	\$1,169,492	\$638,140	\$112,100	\$154,805	\$66,270	\$25,426	\$20,639	\$11,624	\$125,558	\$14,931
Finance & Accounting	\$465,454	\$253,978	\$44,615	\$61,612	\$26,375	\$10,120	\$8,214	\$4,626	\$49,972	\$5,942
Information Services	\$1,870,336	\$1,020,560	\$179,278	\$247,575	\$105,983	\$40,664	\$33,008	\$18,589	\$200,802	\$23,878
Materials Management	-\$53,256	-\$29,059	-\$5,105	-\$7,049	-\$3,018	-\$1,158	-\$940	-\$529	-\$5,718	-\$680
Other	\$380,245	\$207,483	\$36,448	\$50,333	\$21,547	\$8,267	\$6,711	\$3,779	\$40,824	\$4,854
Executive & Senior Management Expenses	\$25,563	\$13,948	\$2,450	\$3,384	\$1,449	\$556	\$451	\$254	\$2,744	\$326
Legal Expenses	\$238,585	\$130,185	\$22,869	\$31,581	\$13,519	\$5,187	\$4,211	\$2,371	\$25,615	\$3,046
Human Resources Expenses	\$152,311	\$83,109	\$14,599	\$20,161	\$8,631	\$3,311	\$2,688	\$1,514	\$16,352	\$1,945
Regulatory & Finance Expenses	\$459,063	\$250,490	\$44,003	\$60,766	\$26,013	\$9,981	\$8,102	\$4,563	\$49,286	\$5,861
Information Services Expenses	\$1,718,025	\$937,450	\$164,678	\$227,413	\$97,352	\$37,352	\$30,320	\$17,076	\$184,449	\$21,934
Materials Management	\$451,607	\$246,422	\$43,288	\$59,779	\$25,590	\$9,819	\$7,970	\$4,489	\$48,485	\$5,766
Other Expenses	\$301,427	\$164,475	\$28,893	\$39,900	\$17,080	\$6,553	\$5,320	\$2,996	\$32,362	\$3,848
Other Items	\$5,523,668	\$3,036,418	\$532,702	\$734,239	\$314,307	\$120,093	\$64,417	\$55,282	\$595,692	\$70,519
Other	\$40,474	\$22,249	\$3,903	\$5,380	\$2,303	\$880	\$472	\$405	\$4,365	\$517
<b>Total Administrative &amp; General</b>	<b>\$13,654,728</b>	<b>\$7,473,343</b>	<b>\$1,312,113</b>	<b>\$1,810,562</b>	<b>\$775,066</b>	<b>\$296,874</b>	<b>\$207,673</b>	<b>\$136,100</b>	<b>\$1,468,673</b>	<b>\$174,326</b>
<b>Total O&amp;M plus A&amp;G</b>	<b>\$208,357,000</b>	<b>\$96,952,094</b>	<b>\$19,935,778</b>	<b>\$33,696,154</b>	<b>\$14,745,988</b>	<b>\$8,888,897</b>	<b>\$908,204</b>	<b>\$1,815,734</b>	<b>\$26,644,356</b>	<b>\$4,769,795</b>
<b>Depreciation</b>										
Generation Plant	\$5,837,000	\$2,449,042	\$564,796	\$1,049,256	\$444,902	\$295,083	\$17,197	\$58,793	\$815,927	\$142,004
Transmission Plant	\$11,545,000	\$5,279,440	\$1,122,140	\$1,947,820	\$852,025	\$398,927	\$12,458	\$80,579	\$1,537,948	\$313,663
Distribution Plant	\$30,377,000	\$20,572,567	\$2,929,309	\$2,636,808	\$1,097,927	\$58	\$566,448	\$337,475	\$2,236,392	\$17
General Plant And Deferred Charges	\$12,907,000	\$7,524,401	\$1,247,827	\$1,567,930	\$667,329	\$209,858	\$152,548	\$127,596	\$1,273,124	\$136,387
Amortization	-\$6,767,000	-\$3,026,755	-\$646,976	-\$1,140,660	-\$494,911	-\$307,872	-\$24,620	-\$59,005	-\$901,578	-\$164,623
<b>Total Depreciation</b>	<b>\$53,899,000</b>	<b>\$32,798,695</b>	<b>\$5,217,095</b>	<b>\$6,061,154</b>	<b>\$2,567,271</b>	<b>\$596,053</b>	<b>\$724,031</b>	<b>\$545,439</b>	<b>\$4,961,814</b>	<b>\$427,448</b>
<b>Taxes</b>										
Property	\$16,993,000	\$9,884,251	\$1,643,176	\$2,071,480	\$880,782	\$285,435	\$198,706	\$168,369	\$1,679,328	\$181,474
<b>Total Property Taxes</b>	<b>\$16,993,000</b>	<b>\$9,884,251</b>	<b>\$1,643,176</b>	<b>\$2,071,480</b>	<b>\$880,782</b>	<b>\$285,435</b>	<b>\$198,706</b>	<b>\$168,369</b>	<b>\$1,679,328</b>	<b>\$181,474</b>
<b>Return and Income Taxes</b>										
Incentive Adjustments										



**REVENUE REQUIREMENT COST ALLOCATION**  
**CLASSIFICATION BY CUSTOMER**  
**Schedule 3.3**

2020										
	Total Expenses	Residential	Small Commercial 20	Commercial 21/22	Large Comm Primary 30/32	Large Comm Transmission 31	Lighting	Irrigation	Wholesale Primary 40	Wholesale Transmission 41
Income Tax	\$4,919,000	\$2,692,854	\$473,823	\$657,289	\$283,025	\$105,891	\$57,484	\$47,989	\$534,990	\$65,655
Return on Rate Base	\$92,446,000	\$50,608,573	\$8,904,872	\$12,352,859	\$5,319,069	\$1,990,081	\$1,080,337	\$901,892	\$10,054,411	\$1,233,905
Interest on Non Rate Base Deferral Account										
<b>Total Return and Income Taxes</b>	<b>\$97,365,000</b>	<b>\$53,301,427</b>	<b>\$9,378,695</b>	<b>\$13,010,148</b>	<b>\$5,602,094</b>	<b>\$2,095,972</b>	<b>\$1,137,821</b>	<b>\$949,881</b>	<b>\$10,589,401</b>	<b>\$1,299,560</b>
<b>Revenue Requirement Before Other Revenues</b>	<b>\$376,614,000</b>	<b>\$192,936,467</b>	<b>\$36,174,743</b>	<b>\$54,838,936</b>	<b>\$23,796,135</b>	<b>\$11,866,358</b>	<b>\$2,968,762</b>	<b>\$3,479,422</b>	<b>\$43,874,898</b>	<b>\$6,678,278</b>
<b>Revenue Req. Before Taxes and Other Revenues</b>	<b>\$359,621,000</b>	<b>\$183,052,216</b>	<b>\$34,531,568</b>	<b>\$52,767,456</b>	<b>\$22,915,354</b>	<b>\$11,580,923</b>	<b>\$2,770,056</b>	<b>\$3,311,054</b>	<b>\$42,195,570</b>	<b>\$6,496,804</b>
<b>Other Revenues</b>										
Electric Apparatus Rental	\$5,843,000	\$4,506,195	\$580,031	\$324,972	\$107,673		\$49,834	\$56,713	\$217,582	
Rate 37 Revenue	\$2,017,159	\$1,104,272	\$194,303	\$269,538	\$116,061	\$43,423	\$23,573	\$19,679	\$219,386	\$26,924
Contract Revenue	\$2,305,000	\$967,113	\$223,035	\$414,346	\$175,689	\$116,527	\$6,791	\$23,217	\$322,205	\$56,077
Transmission Access Revenue	\$1,496,000	\$684,109	\$145,407	\$252,398	\$110,405	\$51,693	\$1,614	\$10,441	\$199,287	\$40,644
Fortis Pacific Holdings										
Connection Charges	\$394,000	\$342,175	\$39,499	\$5,060	\$130	\$14	\$4,087	\$2,993	\$33	\$8
Late Payment Charges	\$205,000	\$178,035	\$20,552	\$2,633	\$68	\$7	\$2,127	\$1,557	\$17	\$4
Sundry Revenue	\$382,000	\$221,074	\$36,662	\$46,067	\$19,607	\$6,166	\$7,263	\$3,749	\$37,406	\$4,007
Investment Income	\$20,000	\$11,575	\$1,919	\$2,412	\$1,027	\$323	\$380	\$196	\$1,958	\$210
<b>Total Other Revenues</b>	<b>\$12,662,159</b>	<b>\$8,014,548</b>	<b>\$1,241,408</b>	<b>\$1,317,426</b>	<b>\$530,660</b>	<b>\$218,153</b>	<b>\$95,669</b>	<b>\$118,546</b>	<b>\$997,875</b>	<b>\$127,874</b>
<b>REVENUE REQUIREMENT for COST ALLOCATION</b>	<b>\$363,951,841</b>	<b>\$184,921,919</b>	<b>\$34,933,335</b>	<b>\$53,521,510</b>	<b>\$23,265,475</b>	<b>\$11,648,206</b>	<b>\$2,873,093</b>	<b>\$3,360,877</b>	<b>\$42,877,023</b>	<b>\$6,550,403</b>

**REVENUE REQUIREMENT COST ALLOCATION**  
**DIRECT ASSIGNMENT BY CUSTOMER**  
**Schedule 3.4**

2020									
					Large Comm Primary	Large Comm Transmission			Wholesale Transmission
	Total Expenses	Residential	Small Commercial 20	Commercial 21/22	30/32	31	Lighting	Irrigation	Wholesale Primary 40 on 41
<b>Operation &amp; Maintenance Expense</b>									
Op. Supervision & Engineering									
Water for Power									
Structures									
Dams & Waterways									
Electric Plant									
Other Plant									
<b>Purchased Power Supply/Other</b>									
Purchased Power - Energy Charges									
Purchased Power - Demand Charges									
System Control									
<b>Base Power Supply</b>									
<b>Total Purchased Power</b>									
<b>Total Production</b>									
<b>Transmission</b>									
Op. Supervision & Engineering									
System Planning									
Load Dispatching									
Transmission Station Expense									
Transmission Line Maintenance									
Transmission TROW Maintenance									
Wheeling									
Rents									
<b>Total Transmission</b>									
<b>Distribution</b>									
Distribution Line Maintenance									
Distribution ROW Maintenance									
Meter Expenses									
Distribution Station Expense									
Street Lighting	\$96,925						\$96,925		

**REVENUE REQUIREMENT COST ALLOCATION**  
**DIRECT ASSIGNMENT BY CUSTOMER**  
**Schedule 3.4**

2020										
					Large Comm Primary	Large Comm Transmission			Wholesale Primary	Wholesale Transmission
	<b>Total Expenses</b>	Residential	Small Commercial 20	Commercial 21/22	30/32	31	Lighting	Irrigation	40	on 41
Other Plant	\$8,377						\$8,377			
<b>Total Distribution</b>	\$105,302						\$105,302			
<b>Total Operation &amp; Maintenance</b>	\$105,302						\$105,302			
<b>Customer Service, Accounts, &amp; Sales</b>										
Supervision & Administration										
Meter Reading										
Customer Billing										
Credit & Collections										
Customer Assistance										
Energy Management Promotion										
<b>Total Customer Service, Accounts &amp; Sales</b>										
<b>Total O&amp;M w/o Purchased Power Supply &amp; A&amp;G</b>	\$105,302						\$105,302			

**REVENUE REQUIREMENT COST ALLOCATION**  
**DIRECT ASSIGNMENT BY CUSTOMER**  
**Schedule 3.4**

2020										
					Large Comm Primary	Large Comm Transmission			Wholesale Primary	Wholesale Transmission
	Total Expenses	Residential	Small Commercial 20	Commercial 21/22	30/32	31	Lighting	Irrigation	40	on 41
<b>Administrative &amp; General</b>										
Executive & Senior Management	\$2,586						\$2,586			
Legal & Regulatory	\$2,990						\$2,990			
Human Resources	\$7,152						\$7,152			
Finance & Accounting	\$2,847						\$2,847			
Information Services	\$11,438						\$11,438			
Materials Management	-\$326						-\$326			
Other	\$2,325						\$2,325			
Executive & Senior Management Expenses	\$156						\$156			
Legal Expenses	\$1,459						\$1,459			
Human Resources Expenses	\$931						\$931			
Regulatory & Finance Expenses	\$2,807						\$2,807			
Information Services Expenses	\$10,507						\$10,507			
Materials Management	\$2,762						\$2,762			
Other Expenses	\$1,843						\$1,843			
Other Items	\$33,780	\$22,396	\$3,241	\$3,076	\$1,307	\$0	\$715	\$382	\$2,664	\$0
Other	\$248	\$164	\$24	\$23	\$10	\$0	\$5	\$3	\$20	\$0
<b>Total Administrative &amp; General</b>	<b>\$83,506</b>	<b>\$22,560</b>	<b>\$3,264</b>	<b>\$3,098</b>	<b>\$1,317</b>	<b>\$0</b>	<b>\$50,199</b>	<b>\$384</b>	<b>\$2,684</b>	<b>\$0</b>
<b>Total O&amp;M plus A&amp;G</b>	<b>\$188,808</b>	<b>\$22,560</b>	<b>\$3,264</b>	<b>\$3,098</b>	<b>\$1,317</b>	<b>\$0</b>	<b>\$155,501</b>	<b>\$384</b>	<b>\$2,684</b>	<b>\$0</b>
<b>Depreciation</b>										
Generation Plant										
Transmission Plant										
Distribution Plant	\$370,974						\$370,974			
General Plant And Deferred Charges	\$93,952						\$93,952			
Amortization	-\$3,782	-\$452	-\$65	-\$62	-\$26	\$0	-\$3,115	-\$8	-\$54	\$0
<b>Total Depreciation</b>	<b>\$461,143</b>	<b>-\$452</b>	<b>-\$65</b>	<b>-\$62</b>	<b>-\$26</b>	<b>\$0</b>	<b>\$461,811</b>	<b>-\$8</b>	<b>-\$54</b>	<b>\$0</b>
<b>Taxes</b>										
Property	\$121,274						\$121,274			
<b>Total Property Taxes</b>	<b>\$121,274</b>						<b>\$121,274</b>			
<b>Return and Income Taxes</b>										
Incentive Adjustments										

**REVENUE REQUIREMENT COST ALLOCATION**  
**DIRECT ASSIGNMENT BY CUSTOMER**  
**Schedule 3.4**

2020										
	Total Expenses	Residential	Small Commercial 20	Commercial 21/22	Large Comm Primary 30/32	Large Comm Transmission 31	Lighting	Irrigation	Wholesale Primary 40	Wholesale Transmissi on 41
Income Tax	\$38,181	\$24	\$4	\$3	\$1	\$0	\$38,145	\$0	\$3	\$0
Return on Rate Base	\$717,561	\$455	\$66	\$63	\$27	\$0	\$716,889	\$8	\$54	\$0
Interest on Non Rate Base Deferral Account										
<b>Total Return and Income Taxes</b>	\$755,742	\$480	\$69	\$66	\$28	\$0	\$755,034	\$8	\$57	\$0
<b>Revenue Requirement Before Other Revenues</b>	\$1,526,968	\$22,587	\$3,268	\$3,102	\$1,318	\$0	\$1,493,619	\$385	\$2,687	\$0
<b>Revenue Req. Before Taxes and Other Revenues</b>	\$1,405,694	\$22,587	\$3,268	\$3,102	\$1,318	\$0	\$1,372,345	\$385	\$2,687	\$0
<b>Other Revenues</b>										
Electric Apparatus Rental										
Rate 37 Revenue	\$15,657	\$8,571	\$1,508	\$2,092	\$901	\$337	\$183	\$153	\$1,703	\$209
Contract Revenue										
Transmission Access Revenue										
Fortis Pacific Holdings										
Connection Charges										
Late Payment Charges										
Sundry Revenue	\$2,781						\$2,781			
Investment Income	\$146						\$146			
<b>Total Other Revenues</b>	\$18,583	\$8,571	\$1,508	\$2,092	\$901	\$337	\$3,109	\$153	\$1,703	\$209
<b>REVENUE REQUIREMENT for COST ALLOCATION</b>	\$1,508,384	\$14,016	\$1,760	\$1,010	\$418	-\$337	\$1,490,510	\$232	\$984	-\$209

**INPUT RATE BASE**  
**Schedule 4.1**

*Source for 2019: 2019 FBC 2019 Annual Report April 30, 2020*

*Source for 2020: Annual Review for 2020 and 2021 Rates (Application) Evidentiary Update to the Application, dated October 28, 2020*

FERC Account		2019	2020	Mid-year	Classification		
		Cost, \$	Cost, \$	Cost, \$	Function	Factor	Classification Method
	<b>Hydraulic Production</b>						
330.00	Land & Rights	\$962,000	\$962,000	\$962,000	P	20D/80E	20% Demand & 80% Energy (per Equivalent BCH Purchase)
331.00	Structures & Improvements	\$19,387,000	\$19,914,000	\$19,650,500	P	20D/80E	20% Demand & 80% Energy (per Equivalent BCH Purchase)
332.00	Reservoirs, Dams, & Waterways	\$37,786,000	\$40,743,000	\$39,264,500	P	20D/80E	20% Demand & 80% Energy (per Equivalent BCH Purchase)
333.00	Water Wheels, Turbines, & Generators	\$108,872,000	\$124,237,000	\$116,554,500	P	20D/80E	20% Demand & 80% Energy (per Equivalent BCH Purchase)
334.00	Accessory Electric Equipment	\$47,179,000	\$51,203,000	\$49,191,000	P	20D/80E	20% Demand & 80% Energy (per Equivalent BCH Purchase)
335.00	Misc. Power Plant Equipment	\$45,649,000	\$46,497,000	\$46,073,000	P	20D/80E	20% Demand & 80% Energy (per Equivalent BCH Purchase)
336.00	Roads, RR, & Bridges	\$1,287,000	\$1,287,000	\$1,287,000	P	20D/80E	20% Demand & 80% Energy (per Equivalent BCH Purchase)
	<b>Total Hydraulic Production</b>	\$261,122,000	\$284,843,000	\$272,982,500			
	<b>Total Production Plant</b>	\$261,122,000	\$284,843,000	\$272,982,500	13%		
	<b>Transmission Plant</b>						
350.10	Land & Rights - R/W	\$9,008,000	\$9,613,000	\$9,310,500	T	TCP2	2 Coincident Utility Peak (Sum 2 Winter & 2 Summer)
350.10	Land & Rights - Clearing	\$8,234,000	\$8,838,000	\$8,536,000	T	TCP2	2 Coincident Utility Peak (Sum 2 Winter & 2 Summer)
353.00	Station Equipment	\$240,340,000	\$244,156,000	\$242,248,000	T	TCP2	2 Coincident Utility Peak (Sum 2 Winter & 2 Summer)
355.00	Poles Towers & Fixtures	\$115,961,000	\$119,870,000	\$117,915,500	T	TCP2	2 Coincident Utility Peak (Sum 2 Winter & 2 Summer)
356.00	Conductors & Devices	\$113,062,000	\$116,965,000	\$115,013,500	T	TCP2	2 Coincident Utility Peak (Sum 2 Winter & 2 Summer)
359.00	Roads, Railroads & Bridges	\$1,121,000	\$1,121,000	\$1,121,000	T	TCP2	2 Coincident Utility Peak (Sum 2 Winter & 2 Summer)
	<b>Total Transmission Plant</b>	\$487,726,000	\$500,563,000	\$494,144,500	23%		
	<b>Distribution Plant</b>						
360.10	Land & Rights - R/W	\$7,185,000	\$7,185,000	\$7,185,000	D	NCPP	Non-Coincident Peak - Primary
360.10	Land & Rights - Clearing	\$11,630,000	\$11,630,000	\$11,630,000	D	NCPP	Non-Coincident Peak - Primary
362.00	Station Equipment	\$254,773,000	\$268,908,000	\$261,840,500	D	NCPP	Non-Coincident Peak - Primary
364.00	Poles, Towers, & Fixtures	\$225,597,000	\$237,000,000	\$231,298,500	D	MINSYSP	Minimum System - Poles, Towers & Fixtures (96% Customer, 4% Demand)
365.00	Conductors & Devices	\$364,102,000	\$389,263,000	\$376,682,500	D	MINSYSC	Minimum System - Overhead and Underground Conduit (58% Customer, 42% Demand)
368.00	Line Transformers	\$174,968,000	\$180,818,000	\$177,893,000	D	MINSYST	Minimum System - Transformers (73% Customer, 27% Demand)
369.00	Services	\$9,521,000	\$9,521,000	\$9,521,000	D	CUSTM	Customers Weighted for Meters and Services
370.00	Meters/AMI Meters	\$41,048,000	\$41,188,000	\$41,118,000	D	CUSTM	Customers Weighted for Meters and Services
371.00	Installation on Customer Premises	\$938,000	\$938,000	\$938,000	D	CUSTM	Customers Weighted for Meters and Services
373.00	Street Lights and Signal Systems	\$13,463,000	\$14,184,000	\$13,823,500	D	DA1	Direct Assignment for Streetlights
	<b>Total Distribution Plant</b>	\$1,103,225,000	\$1,160,635,000	\$1,131,930,000	53%		
	<b>Total Transmission &amp; Distribution</b>	\$1,590,951,000	\$1,661,198,000	\$1,626,074,500			

**INPUT RATE BASE**  
**Schedule 4.1**

*Source for 2019: 2019 FBC 2019 Annual Report April 30, 2020*

*Source for 2020: Annual Review for 2020 and 2021 Rates (Application) Evidentiary Update to the Application, dated October 28, 2020*

FERC Account				Classification		
	2019 Cost, \$	2020 Cost, \$	Mid-year Cost, \$	Function	Factor	Classification Method
<b>General Plant</b>						
389.00 Land & Rights	\$11,105,000	\$11,105,000	\$11,105,000	SS	LABOR	On the Basis of Labor Ratios
390.00 Structures - Frame & Iron				SS	LABOR	On the Basis of Labor Ratios
390.10 Structures - Masonry	\$63,278,000	\$46,537,000	\$54,907,500	SS	LABOR	On the Basis of Labor Ratios
391.00 Operation Building, Furniture & Equipment	\$8,201,000	\$25,376,000	\$16,788,500	SS	LABOR	On the Basis of Labor Ratios
391.10 Computer Equipment & Software	\$113,450,000	\$54,884,000	\$84,167,000	SS	LABOR	On the Basis of Labor Ratios
391.20 AMI Software	\$9,589,000	\$10,954,000	\$10,271,500	SS	CUSTM	Customers Weighted for Meters and Services
392.00 Transportation Equipment	\$29,515,000	\$31,259,000	\$30,387,000	SS	LABOR	On the Basis of Labor Ratios
394.00 Tool and Work Environment	\$14,254,000	\$9,087,000	\$11,670,500	SS	LABOR	On the Basis of Labor Ratios
397.00 Communication Structures & Equipment	\$31,719,000	\$22,635,000	\$27,177,000	SS	LABOR	On the Basis of Labor Ratios
397.10 AMI Communications & Equipment	\$4,970,000	\$4,970,000	\$4,970,000	SS	CUSTM	Customers Weighted for Meters and Services
					LABOR	On the Basis of Labor Ratios
<b>Total General Plant</b>	\$286,081,000	\$216,807,000	\$251,444,000	12%		
<b>Total Plant Before General Plant &amp; Intangible</b>	\$1,852,073,000	\$1,946,041,000	\$1,899,057,000			
<b>Total Gross Plant in Service</b>	\$2,138,154,000	\$2,162,848,000	\$2,150,501,000			
<b>Less: Accumulated Depreciation</b>						
Hydraulic Production Plant	\$59,023,000	\$66,854,000	\$62,938,500	P		On the Basis of Hydraulic Production Plant
Transmission Plant	\$146,794,000	\$159,052,000	\$152,923,000	T	RBT	On the Basis of Transmission Rate Base
Distribution Plant	\$304,744,000	\$335,484,000	\$320,114,000	D	RBD	On the Basis of Distribution Rate Base
General Plant	\$155,362,000	\$79,878,000	\$117,620,000	SS	RBGP	On the Basis of General Plant Rate Base
CWIP				SS		On the Basis of CWIP
<b>Total Accumulated Depreciation</b>	\$665,923,000	\$641,268,000	\$653,595,500			
<b>Total Net Plant</b>	\$1,472,231,000	\$1,521,580,000	\$1,496,905,500			
<b>Working Capital</b>						
Allowance for Working Capital	-\$653,000	-\$5,788,000	-\$3,220,500	SS	OM	On the Basis of All O&M
Adjustment for Capital Additions				SS	OM	On the Basis of All O&M
<b>Total Working Capital</b>	-\$653,000	-\$5,788,000	-\$3,220,500			
Distribution Plant CIAC	-\$209,719,000	-\$220,826,000	-\$215,272,500	D		On the Basis of Poles, Conductors and Transformers
<b>Total Contributions</b>	-\$209,719,000	-\$220,826,000	-\$215,272,500			
<b>SUB-TOTAL RATE BASE</b>	\$1,261,859,000	\$1,294,966,000	\$1,278,412,500			
<b>Other Rate Base Items</b>						
Accumulated Amortization Ending - CIAC	\$75,672,000	\$79,867,000	\$77,769,500	SS	OM	On the Basis of All O&M
Adjustment for timing of Capital additions	\$1,426,000	\$10,214,000	\$5,820,000	SS	OM	On the Basis of All O&M
Capital Work in Progress, No AFUDC	\$10,633,000	\$11,228,000	\$10,930,500	SS	OM	On the Basis of All O&M
Unamortized Deferred Charges	\$14,838,000	\$20,398,000	\$17,618,000	SS	OM	On the Basis of All O&M
CPCNs/Other	-\$14,542,000	-\$9,641,000	-\$12,091,500	SS	OM	On the Basis of All O&M
Utility Plant Acquisition Adjustment	\$5,307,000	\$5,121,000	\$5,214,000	SS	OM	On the Basis of All O&M
<b>Total Other Rate Base Items</b>	\$93,334,000	\$117,187,000	\$105,260,500			
<b>TOTAL RATE BASE</b>	\$1,355,193,000	\$1,412,153,000	\$1,383,673,000			

**RATE BASE FOR COST ALLOCATION**  
**FUNCTIONALIZATION AND CLASSIFICATION**  
**Schedule 4.2**

Account Description	Total Rate Base	Production			Transmission			Distribution			
		Demand PD	Energy PE	Direct Assignment PDA	Demand TD	Energy TE	Direct Assignment TDA	Demand DD	Energy DE	Customer DC	Direct Assignment DDA
<b>Hydraulic Production</b>											
Land & Rights	\$962,000	\$189,376	\$772,624								
Structures & Improvements	\$19,650,500	\$3,868,323	\$15,782,177								
Reservoirs, Dams, & Waterways	\$39,264,500	\$7,729,460	\$31,535,040								
Water Wheels, Turbines, & Generators	\$116,554,500	\$22,944,475	\$93,610,025								
Accessory Electric Equipment	\$49,191,000	\$9,683,553	\$39,507,447								
Misc. Power Plant Equipment	\$46,073,000	\$9,069,755	\$37,003,245								
Roads, RR, & Bridges	\$1,287,000	\$253,354	\$1,033,646								
<b>Total Hydraulic Production</b>	<b>\$272,982,500</b>	<b>\$53,738,295</b>	<b>\$219,244,205</b>								
<b>Total Production Plant</b>	<b>\$272,982,500</b>	<b>\$53,738,295</b>	<b>\$219,244,205</b>								
<b>Transmission Plant</b>											
Land & Rights - R/W	\$9,310,500				\$9,310,500						
Land & Rights - Clearing	\$8,536,000				\$8,536,000						
Station Equipment	\$242,248,000				\$242,248,000						
Poles Towers & Fixtures	\$117,915,500				\$117,915,500						
Conductors & Devices	\$115,013,500				\$115,013,500						
Roads, Railroads & Bridges	\$1,121,000				\$1,121,000						
<b>Total Transmission Plant</b>	<b>\$494,144,500</b>				<b>\$494,144,500</b>						
<b>Distribution Plant</b>											
Land & Rights - R/W	\$7,185,000							\$7,185,000			
Land & Rights - Clearing	\$11,630,000							\$11,630,000			
Station Equipment	\$261,840,500							\$261,840,500			
Poles, Towers, & Fixtures	\$231,298,500							\$43,946,715		\$187,351,785	
Conductors & Devices	\$376,682,500							\$131,838,875		\$244,843,625	
Line Transformers	\$177,893,000							\$55,146,830		\$122,746,170	
Services	\$9,521,000									\$9,521,000	
Meters/AMI Meters	\$41,118,000									\$41,118,000	
Installation on Customer Premises	\$938,000									\$938,000	
Street Lights and Signal Systems	\$13,823,500										\$13,823,500
<b>Total Distribution Plant</b>	<b>\$1,131,930,000</b>							<b>\$511,587,920</b>		<b>\$606,518,580</b>	<b>\$13,823,500</b>
<b>Total Transmission &amp; Distribution</b>	<b>\$1,626,074,500</b>				<b>\$494,144,500</b>			<b>\$511,587,920</b>		<b>\$606,518,580</b>	<b>\$13,823,500</b>



**RATE BASE FOR COST ALLOCATION**  
**FUNCTIONALIZATION AND CLASSIFICATION**  
**Schedule 4.2**

Account Description	Total Rate Base	Production			Transmission			Distribution			
		Demand PD	Energy PE	Direct Assignment PDA	Demand TD	Energy TE	Direct Assignment TDA	Demand DD	Energy DE	Customer DC	Direct Assignment DDA
<b>General Plant</b>											
Land & Rights	\$11,105,000	\$613,458	\$2,502,815		\$2,427,678			\$2,513,376		\$2,979,760	\$67,913
Structures - Frame & Iron											
Structures - Masonry	\$54,907,500	\$3,033,176	\$12,374,905		\$12,003,399			\$12,427,122		\$14,733,108	\$335,790
Operation Building, Furniture & Equipment	\$16,788,500	\$927,423	\$3,783,747		\$3,670,155			\$3,799,713		\$4,504,791	\$102,671
Computer Equipment & Software	\$84,167,000	\$4,649,517	\$18,969,332		\$18,399,856			\$19,049,375		\$22,584,192	\$514,729
AMI Software	\$10,271,500									\$10,271,500	
Transportation Equipment	\$30,387,000	\$1,678,625	\$6,848,540		\$6,642,941			\$6,877,438		\$8,153,621	\$185,834
Tool and Work Environment	\$11,670,500	\$644,697	\$2,630,266		\$2,551,303			\$2,641,365		\$3,131,498	\$71,372
Communication Structures & Equipment	\$27,177,000	\$1,501,300	\$6,125,079		\$5,941,199			\$6,150,924		\$7,292,295	\$166,203
AMI Communications & Equipment	\$4,970,000									\$4,970,000	
<b>Total General Plant</b>	<b>\$251,444,000</b>	<b>\$13,048,195</b>	<b>\$53,234,684</b>		<b>\$51,636,531</b>			<b>\$53,459,313</b>		<b>\$78,620,765</b>	<b>\$1,444,512</b>
<b>Total Plant Before General Plant &amp; Intangible</b>	<b>\$1,899,057,000</b>	<b>\$53,738,295</b>	<b>\$219,244,205</b>		<b>\$494,144,500</b>			<b>\$511,587,920</b>		<b>\$606,518,580</b>	<b>\$13,823,500</b>
<b>Total Gross Plant in Service</b>	<b>\$2,150,501,000</b>	<b>\$66,786,490</b>	<b>\$272,478,889</b>		<b>\$545,781,031</b>			<b>\$565,047,233</b>		<b>\$685,139,345</b>	<b>\$15,268,012</b>
<b>Less: Accumulated Depreciation</b>											
Hydraulic Production Plant	\$62,938,500	\$12,389,833	\$50,548,667								
Transmission Plant	\$152,923,000				\$152,923,000						
Distribution Plant	\$320,114,000							\$144,678,960		\$171,525,703	\$3,909,337
General Plant	\$117,620,000	\$6,103,660	\$24,902,020		\$24,154,439			\$25,007,096		\$36,777,073	\$675,711
CWIP											
<b>Total Accumulated Depreciation</b>	<b>\$653,595,500</b>	<b>\$18,493,493</b>	<b>\$75,450,687</b>		<b>\$177,077,439</b>			<b>\$169,686,057</b>		<b>\$208,302,776</b>	<b>\$4,585,048</b>
<b>Total Net Plant</b>	<b>\$1,496,905,500</b>	<b>\$48,292,997</b>	<b>\$197,028,202</b>		<b>\$368,703,592</b>			<b>\$395,361,176</b>		<b>\$476,836,569</b>	<b>\$10,682,964</b>
<b>Working Capital</b>											
Allowance for Working Capital	-\$3,220,500	-\$709,205	-\$1,955,341		-\$350,551			-\$64,416		-\$139,187	-\$1,800
Adjustment for Capital Additions											
<b>Total Working Capital</b>	<b>-\$3,220,500</b>	<b>-\$709,205</b>	<b>-\$1,955,341</b>		<b>-\$350,551</b>			<b>-\$64,416</b>		<b>-\$139,187</b>	<b>-\$1,800</b>
Distribution Plant CIAC	-\$215,272,500							-\$63,258,740		-\$152,013,760	
<b>Total Contributions</b>	<b>-\$215,272,500</b>							<b>-\$63,258,740</b>		<b>-\$152,013,760</b>	
<b>SUB-TOTAL RATE BASE</b>	<b>\$1,278,412,500</b>	<b>\$47,583,792</b>	<b>\$195,072,861</b>		<b>\$368,353,041</b>			<b>\$332,038,019</b>		<b>\$324,683,623</b>	<b>\$10,681,164</b>
<b>Other Rate Base Items</b>											
Accumulated Amortization Ending - CIAC	\$77,769,500	\$17,126,075	\$47,218,105		\$8,465,190			\$1,555,541		\$3,361,120	\$43,470
Adjustment for timing of Capital additions	\$5,820,000	\$1,281,656	\$3,533,639		\$633,505			\$116,411		\$251,535	\$3,253
Capital Work in Progress, No AFUDC	\$10,930,500	\$2,407,069	\$6,636,503		\$1,189,782			\$218,631		\$472,405	\$6,110
Unamortized Deferred Charges	\$17,618,000	\$3,879,762	\$10,696,849		\$1,917,715			\$352,394		\$761,432	\$9,848
CPCNs/Other	-\$12,091,500	-\$2,662,740	-\$7,341,409		-\$1,316,157			-\$241,854		-\$522,582	-\$6,759
Utility Plant Acquisition Adjustment	\$5,214,000	\$1,148,205	\$3,165,704		\$567,543			\$104,290		\$225,344	\$2,914
<b>Total Other Rate Base Items</b>	<b>\$105,260,500</b>	<b>\$23,180,028</b>	<b>\$63,909,390</b>		<b>\$11,457,578</b>			<b>\$2,105,415</b>		<b>\$4,549,253</b>	<b>\$58,836</b>
<b>TOTAL RATE BASE</b>	<b>\$1,383,673,000</b>	<b>\$70,763,819</b>	<b>\$258,982,251</b>		<b>\$379,810,619</b>			<b>\$334,143,434</b>		<b>\$329,232,876</b>	<b>\$10,740,000</b>

**RATE BASE COST ALLOCATION**  
**CLASSIFICATION BY CUSTOMER**  
**Schedule 4.3**

Account Description	Total Rate Base	Residential	Small Commercial 20	Commercial 21/22	Large Comm Primary 30/32	Large Comm Transmission 31	Lighting	Irrigation	Wholesale Primary 40	Wholesale Transmission 41
<b>Hydraulic Production</b>										
Land & Rights	\$962,000	\$403,628	\$93,084	\$172,929	\$73,325	\$48,633	\$2,834	\$9,690	\$134,474	\$23,404
Structures & Improvements	\$19,650,500	\$8,244,799	\$1,901,408	\$3,532,364	\$1,497,780	\$993,408	\$57,896	\$197,930	\$2,746,852	\$478,062
Reservoirs, Dams, & Waterways	\$39,264,500	\$16,474,285	\$3,799,285	\$7,058,167	\$2,992,777	\$1,984,971	\$115,684	\$395,493	\$5,488,602	\$955,237
Water Wheels, Turbines, & Generators	\$116,554,500	\$48,903,004	\$11,277,968	\$20,951,780	\$8,883,894	\$5,892,276	\$343,400	\$1,173,999	\$16,292,612	\$2,835,568
Accessory Electric Equipment	\$49,191,000	\$20,639,166	\$4,759,786	\$8,842,550	\$3,749,384	\$2,486,793	\$144,930	\$495,478	\$6,876,181	\$1,196,731
Misc. Power Plant Equipment	\$46,073,000	\$19,330,940	\$4,458,084	\$8,282,060	\$3,511,727	\$2,329,167	\$135,743	\$464,072	\$6,440,331	\$1,120,876
Roads, RR, & Bridges	\$1,287,000	\$539,989	\$124,532	\$231,350	\$98,096	\$65,063	\$3,792	\$12,963	\$179,904	\$31,310
<b>Total Hydraulic Production</b>	<b>\$272,982,500</b>	<b>\$114,535,812</b>	<b>\$26,414,148</b>	<b>\$49,071,201</b>	<b>\$20,806,983</b>	<b>\$13,800,310</b>	<b>\$804,278</b>	<b>\$2,749,624</b>	<b>\$38,158,955</b>	<b>\$6,641,189</b>
<b>Total Production Plant</b>	<b>\$272,982,500</b>	<b>\$114,535,812</b>	<b>\$26,414,148</b>	<b>\$49,071,201</b>	<b>\$20,806,983</b>	<b>\$13,800,310</b>	<b>\$804,278</b>	<b>\$2,749,624</b>	<b>\$38,158,955</b>	<b>\$6,641,189</b>
<b>Transmission Plant</b>										
Land & Rights - R/W	\$9,310,500	\$4,257,620	\$904,953	\$1,570,825	\$687,118	\$321,716	\$10,047	\$64,983	\$1,240,283	\$252,954
Land & Rights - Clearing	\$8,536,000	\$3,903,447	\$829,674	\$1,440,155	\$629,959	\$294,954	\$9,211	\$59,577	\$1,137,109	\$231,912
Station Equipment	\$242,248,000	\$110,778,154	\$23,545,786	\$40,870,974	\$17,877,979	\$8,370,669	\$261,413	\$1,690,783	\$32,270,674	\$6,581,567
Poles Towers & Fixtures	\$117,915,500	\$53,921,855	\$11,461,036	\$19,894,164	\$8,702,201	\$4,074,468	\$127,244	\$822,998	\$15,707,922	\$3,203,613
Conductors & Devices	\$115,013,500	\$52,594,792	\$11,178,970	\$19,404,551	\$8,488,032	\$3,974,191	\$124,113	\$802,743	\$15,321,337	\$3,124,769
Roads, Railroads & Bridges	\$1,121,000	\$512,625	\$108,958	\$189,130	\$82,730	\$38,735	\$1,210	\$7,824	\$149,332	\$30,456
<b>Total Transmission Plant</b>	<b>\$494,144,500</b>	<b>\$225,968,494</b>	<b>\$48,029,377</b>	<b>\$83,369,799</b>	<b>\$36,468,020</b>	<b>\$17,074,734</b>	<b>\$533,238</b>	<b>\$3,448,909</b>	<b>\$65,826,658</b>	<b>\$13,425,272</b>
<b>Distribution Plant</b>										
Land & Rights - R/W	\$7,185,000	\$3,637,795	\$665,097	\$1,111,982	\$538,602		\$27,093	\$102,682	\$1,101,749	
Land & Rights - Clearing	\$11,630,000	\$5,888,317	\$1,076,560	\$1,799,910	\$871,809		\$43,854	\$166,205	\$1,783,345	
Station Equipment	\$261,840,500	\$132,570,933	\$24,237,915	\$40,523,587	\$19,628,103		\$987,329	\$3,741,989	\$40,150,645	
Poles, Towers, & Fixtures	\$231,298,500	\$181,602,839	\$22,993,736	\$11,448,217	\$3,663,194		\$2,033,818	\$2,175,187	\$7,381,508	
Conductors & Devices	\$376,682,500	\$269,292,114	\$37,176,521	\$30,270,024	\$10,884,608		\$2,810,319	\$4,115,759	\$22,133,156	
Line Transformers	\$177,893,000	\$129,049,568	\$17,295,206	\$12,259,568	\$5,304,179		\$1,381,489	\$1,821,912	\$10,781,078	
Services	\$9,521,000	\$8,223,552	\$1,053,872	\$155,314	\$3,925	\$397		\$83,345	\$476	\$119
Meters/AMI Meters	\$41,118,000	\$35,514,756	\$4,551,320	\$670,749	\$16,952	\$1,714		\$359,937	\$2,058	\$514
Installation on Customer Premises	\$938,000	\$810,177	\$103,826	\$15,301	\$387	\$39		\$8,211	\$47	\$12
Street Lights and Signal Systems	\$13,823,500						\$13,823,500			
<b>Total Distribution Plant</b>	<b>\$1,131,930,000</b>	<b>\$766,590,051</b>	<b>\$109,154,053</b>	<b>\$98,254,654</b>	<b>\$40,911,759</b>	<b>\$2,150</b>	<b>\$21,107,401</b>	<b>\$12,575,226</b>	<b>\$83,334,061</b>	<b>\$645</b>
<b>Total Transmission &amp; Distribution</b>	<b>\$1,626,074,500</b>	<b>\$992,558,545</b>	<b>\$157,183,430</b>	<b>\$181,624,452</b>	<b>\$77,379,779</b>	<b>\$17,076,883</b>	<b>\$21,640,639</b>	<b>\$16,024,135</b>	<b>\$149,160,719</b>	<b>\$13,425,917</b>

**RATE BASE COST ALLOCATION**  
**CLASSIFICATION BY CUSTOMER**  
**Schedule 4.3**

Account Description	Total Rate Base	Residential	Small Commercial 20	Commercial 21/22	Large Comm Primary 30/32	Large Comm Transmission 31	Lighting	Irrigation	Wholesale Primary 40	Wholesale Transmission 41
<b>General Plant</b>										
Land & Rights	\$11,105,000	\$6,183,833	\$1,073,760	\$1,452,481	\$617,684	\$241,436	\$115,499	\$110,114	\$1,168,420	\$141,774
Structures - Frame & Iron										
Structures - Masonry	\$54,907,500	\$30,575,310	\$5,309,092	\$7,181,638	\$3,054,072	\$1,193,757	\$571,075	\$544,445	\$5,777,128	\$700,984
Operation Building, Furniture & Equipment	\$16,788,500	\$9,348,697	\$1,623,306	\$2,195,855	\$933,812	\$365,003	\$174,612	\$166,469	\$1,766,413	\$214,333
Computer Equipment & Software	\$84,167,000	\$46,868,498	\$8,138,239	\$11,008,641	\$4,681,547	\$1,829,894	\$875,393	\$834,573	\$8,855,685	\$1,074,530
AMI Software	\$10,271,500	\$8,526,859	\$1,033,949	\$302,032	\$77,894	\$36	\$90,172	\$87,202	\$153,345	\$11
Transportation Equipment	\$30,387,000	\$16,921,039	\$2,938,166	\$3,974,474	\$1,690,189	\$660,651	\$316,045	\$301,308	\$3,197,188	\$387,940
Tool and Work Environment	\$11,670,500	\$6,498,732	\$1,128,439	\$1,526,446	\$649,138	\$253,731	\$121,381	\$115,721	\$1,227,919	\$148,993
Communication Structures & Equipment	\$27,177,000	\$15,133,546	\$2,627,787	\$3,554,622	\$1,511,642	\$590,861	\$282,659	\$269,478	\$2,859,445	\$346,959
AMI Communications & Equipment	\$4,970,000	\$4,125,832	\$500,290	\$146,142	\$37,690	\$18	\$43,631	\$42,194	\$74,198	\$5
<b>Total General Plant</b>	<b>\$251,444,000</b>	<b>\$144,182,347</b>	<b>\$24,373,027</b>	<b>\$31,342,331</b>	<b>\$13,253,668</b>	<b>\$5,135,387</b>	<b>\$2,590,467</b>	<b>\$2,471,503</b>	<b>\$25,079,741</b>	<b>\$3,015,529</b>
<b>Total Plant Before General Plant &amp; Intangible</b>	<b>\$1,899,057,000</b>	<b>\$1,107,094,356</b>	<b>\$183,597,578</b>	<b>\$230,695,653</b>	<b>\$98,186,762</b>	<b>\$30,877,194</b>	<b>\$22,444,918</b>	<b>\$18,773,759</b>	<b>\$187,319,675</b>	<b>\$20,067,105</b>
<b>Total Gross Plant in Service</b>	<b>\$2,150,501,000</b>	<b>\$1,251,276,703</b>	<b>\$207,970,605</b>	<b>\$262,037,984</b>	<b>\$111,440,430</b>	<b>\$36,012,581</b>	<b>\$25,035,385</b>	<b>\$21,245,262</b>	<b>\$212,399,415</b>	<b>\$23,082,634</b>
<b>Less: Accumulated Depreciation</b>										
Hydraulic Production Plant	\$62,938,500	\$26,407,232	\$6,090,013	\$11,313,794	\$4,797,232	\$3,181,782	\$185,433	\$633,950	\$8,797,880	\$1,531,184
Transmission Plant	\$152,923,000	\$69,930,516	\$14,863,661	\$25,800,469	\$11,285,765	\$5,284,121	\$165,021	\$1,067,335	\$20,371,389	\$4,154,722
Distribution Plant	\$320,114,000	\$216,794,508	\$30,869,171	\$27,786,780	\$11,569,997	\$608	\$5,969,251	\$3,556,321	\$23,567,181	\$182
General Plant	\$117,620,000	\$67,445,346	\$11,401,169	\$14,661,256	\$6,199,776	\$2,402,222	\$1,211,764	\$1,156,115	\$11,731,754	\$1,410,598
CWIP										
<b>Total Accumulated Depreciation</b>	<b>\$653,595,500</b>	<b>\$380,577,602</b>	<b>\$63,224,013</b>	<b>\$79,562,300</b>	<b>\$33,852,770</b>	<b>\$10,868,733</b>	<b>\$7,531,470</b>	<b>\$6,413,720</b>	<b>\$64,468,205</b>	<b>\$7,096,686</b>
<b>Total Net Plant</b>	<b>\$1,496,905,500</b>	<b>\$870,699,101</b>	<b>\$144,746,592</b>	<b>\$182,475,685</b>	<b>\$77,587,659</b>	<b>\$25,143,848</b>	<b>\$17,503,915</b>	<b>\$14,831,542</b>	<b>\$147,931,210</b>	<b>\$15,985,948</b>
<b>Working Capital</b>										
Allowance for Working Capital	-\$3,220,500	-\$1,440,471	-\$307,904	-\$542,854	-\$235,534	-\$146,520	-\$11,717	-\$28,081	-\$429,072	-\$78,346
Adjustment for Capital Additions										
<b>Total Working Capital</b>	<b>-\$3,220,500</b>	<b>-\$1,440,471</b>	<b>-\$307,904</b>	<b>-\$542,854</b>	<b>-\$235,534</b>	<b>-\$146,520</b>	<b>-\$11,717</b>	<b>-\$28,081</b>	<b>-\$429,072</b>	<b>-\$78,346</b>
Distribution Plant CIAC	-\$215,272,500	-\$158,862,753	-\$21,219,921	-\$14,786,006	-\$5,438,004		-\$1,705,370	-\$2,222,335	-\$11,038,112	
<b>Total Contributions</b>	<b>-\$215,272,500</b>	<b>-\$158,862,753</b>	<b>-\$21,219,921</b>	<b>-\$14,786,006</b>	<b>-\$5,438,004</b>		<b>-\$1,705,370</b>	<b>-\$2,222,335</b>	<b>-\$11,038,112</b>	
<b>SUB-TOTAL RATE BASE</b>	<b>\$1,278,412,500</b>	<b>\$710,395,877</b>	<b>\$123,218,768</b>	<b>\$167,146,824</b>	<b>\$71,914,121</b>	<b>\$24,997,328</b>	<b>\$15,786,828</b>	<b>\$12,581,126</b>	<b>\$136,464,026</b>	<b>\$15,907,602</b>
<b>Other Rate Base Items</b>										
Accumulated Amortization Ending - CIAC	\$77,769,500	\$34,784,876	\$7,435,349	\$13,108,988	\$5,687,749	\$3,538,212	\$282,949	\$678,109	\$10,361,348	\$1,891,919

**RATE BASE COST ALLOCATION  
CLASSIFICATION BY CUSTOMER  
Schedule 4.3**

Account Description	Total Rate Base	Residential	Small Commercial 20	Commercial 21/22	Large Comm Primary 30/32	Large Comm Transmission 31	Lighting	Irrigation	Wholesale Primary 40	Wholesale Transmission 41
Adjustment for timing of Capital additions	\$5,820,000	\$2,603,180	\$556,436	\$981,031	\$425,651	\$264,787	\$21,175	\$50,747	\$775,407	\$141,585
Capital Work in Progress, No AFUDC	\$10,930,500	\$4,889,013	\$1,045,038	\$1,842,468	\$799,413	\$497,295	\$39,768	\$95,308	\$1,456,287	\$265,909
Unamortized Deferred Charges	\$17,618,000	\$7,880,209	\$1,684,413	\$2,969,727	\$1,288,510	\$801,551	\$64,100	\$153,620	\$2,347,273	\$428,598
CPCNs/Other	-\$12,091,500	-\$5,408,307	-\$1,156,038	-\$2,038,168	-\$884,324	-\$550,116	-\$43,993	-\$105,432	-\$1,610,969	-\$294,153
Utility Plant Acquisition Adjustment	\$5,214,000	\$2,332,127	\$498,498	\$878,883	\$381,331	\$237,217	\$18,970	\$45,463	\$694,669	\$126,842
Total Other Rate Base Items	\$105,260,500	\$47,081,098	\$10,063,696	\$17,742,929	\$7,698,331	\$4,788,946	\$382,970	\$917,817	\$14,024,015	\$2,560,699
<b>TOTAL RATE BASE</b>	<b>\$1,383,673,000</b>	<b>\$757,476,976</b>	<b>\$133,282,463</b>	<b>\$184,889,753</b>	<b>\$79,612,452</b>	<b>\$29,786,273</b>	<b>\$16,169,797</b>	<b>\$13,498,943</b>	<b>\$150,488,041</b>	<b>\$18,468,301</b>