



Filing Requirements for Electricity Transmission and Distribution Applications Chapter 2 Appendices

Version 1.1

Utility Name	Innisfil Hydro Dist. Systems Limited
Service Territory	
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Bridge Year	2012
Test Year	2013
Last Rebasing Year	2009

Notes



Pale green cells represent input cells.



Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.



White cells contain fixed values, automatically generated values or formulae.



Filing Requirements for Transmission and Distribution Applications Chapter 2 Appendices

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Appendix 2-A Capital Projects Table

Projects	2007	2008	2009	2010	2011	2012 Bridge Year	2013 Test Year
Reporting Basis							
2009 Distribution Plant							
DO-001 Pole Replacement			257,033				
DO-002 44kv load interruptors			255,043				
DO-003 Transformer Replacement			67,421				
DO-004 9M4 extension-20 SR 10th Ln & Lockhart rd			136,224				
DO-005 Recloser automation & replacement			84,062				
DO-007 27.6 SCADA mates			136,546				
DO-008 44 kV line ext 20th SR Lockhart to Fairway Rd			424,900				
DO-010 Wholesale meters			61,125				
DO-011 Guard Rails			41,065				
DO-012 Urbanization			1,186,136				
DO-015 Infrastructure betterments			147,760				
DO -017 Line Extension			656,280				
Base			293,604				
Meter Disposals			-1,270,515				
Sub-Total	0	0	2,476,684	0	0	0	0
2009 General Plant							
GB-008 - Network Upgrades, Servers, Workstations			88,448				
Sub-Total	0	0	88,448	0	0	0	0
2010 Distribution Plant							
DO-006- 20th SR & 7th line extension							
DO-008 - Urbanization Precinct 1				323,380			
DO-010 - Pole replacement				421,017			
DO-011-Replace porcelain swirches				157,558			
DO-015- DS oil re-inhibit treatment				12,207			
DO-016 - Replace coiling fans Tempo plastics				17,205			
DO-018 - Urbanization Precinct 2a & 3				2,332,944			
DO-020 - 20th SR & 6th Line extension				546,690			
Base				272,872			
Meter Disposals				-492,071			
Sub-Total	0	0	0	3,591,802	0	0	0
2010 General Plant							
GB-001 Network upgrades and redundancy servers				64,210			
GO-010 Fleet trucks				621,180			
GO-008 Fleet tools				260,656			
Sub-Total	0	0	0	946,046	0	0	0
2011 Distribution Plant							
DO-001 Hwy 89 reconductoring (5th SDRD to Younge ST)					200,328		
DO-002 Leonards Beach Major Betterment					264,262		
DO -003 20th SD RD/10th Line extension					285,119		
DO-006 Reclosurer refurbishments					160,715		
DO-007 Pole replacement					254,297		
DO-008 Infrastructure betterments					104,256		
DO-009 30th line extension & 44kv reconductoring					567,331		
DO-010 Substation security					20,030		
DO-011 Hwy 89 & 10SDRD road widening					277,241		
DO-013 Padmount transformer replacements					45,082		
DO-014 Substandard transformer re-habs					67,521		
DO-015 IBR URB precinct 1					41,358		
DO-016 IBR URB precinct 2a teardown					229,232		
Storms					115,257		
Economic evaluation - Woodland Park					207,565		
Base					410,360		
Sub-Total	0	0	0	0	3,249,953	0	0
2011 General Plant							
GB-001 Network upgrades and Hardware					86,927		
GO-007 Fleet Trucks					297,131		
GO-008 Fleet tools					58,448		
Sub-Total	0	0	0	0	442,506	0	0
2012 Distribution Plant							
DO-005						389,270	
DO-006						166,850	
DO-007						33,186	
DO-009						157,808	
DO-010						144,906	
DO-012						67,600	
DO-013						172,110	
DO-015						191,876	
DO-016						197,173	
DO-017						379,402	
DO-018						24,000	
DO-019						154,850	
DO-021						20,020	
DO-022						465,000	
DB-001						74,000	
Base						583,370	
Smart Meter true up						11,384	
Sub-Total	0	0	0	0	0	3,232,805	0

2012 General Plant							
GO-010 New Building						2,000,000	
GB-001 Hardware & Software						193,000	
GO-012 Eng topobase & IFRS enhancements						164,150	
GO - 011 Scada program conversion						200,000	
DO-009 27.6kv Scada controlled intercept						68,700	
Smart Meter true up						93,156	
Sub-Total	0	0	0	0	0	2,719,006	0
2013 Distribution Plant							
DO-001							207,300
DO-002							144,500
DO-003							181,180
DO-004							210,900
DO-005							79,700
DO-006							182,700
DO-007							391,288
DO-008							724,294
DO-009							110,743
DO-010							68,074
DB-001							115,900
Base							615,376
Sub-Total	0	0	0	0	0	0	3,031,955
2013 General Plant							
GB-001 Network Infrastructure for New building							87,500
GO-010 New building							5,000,000
GB-003 Hardware							185,000
GO-010 Eng topobase & IFRS enhancement							171,000
GO-003 2 Fleet trucks							80,000
GO-007 System Supervisory							62,000
GO-008 Capacitor intelilink to SCADA							51,400
DO - 003 27.6kv mechanized SCADA load interpt							72,000
Sub-Total	0	0	0	0	0	0	5,708,900
Miscellaneous							
Miscellaneous 2009			257,438				
Miscellaneous 2010				188,227			
Miscellaneous 2011					201,860		
Miscellaneous 2012						236,650	
Miscellaneous 2013							279,997
Total	0	0	2,822,570	4,726,075	3,894,319	6,188,461	9,020,852

Notes:

- 1 Please provide a breakdown of the major components of each capital project. Please ensure that all projects below the materiality threshold are included in the miscellaneous line. Add more projects as required.
- 2 Amounts should be reported on a MIFRS basis for the adoption year and any subsequent years, only.

Appendix 2-B

Fixed Asset Continuity Schedule

Year **2009**

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)		\$ 855,124	\$ 129,940		\$ 985,064	-\$ 687,862	-\$ 113,942		-\$ 801,804	\$ 183,260
CEC	1612	Land Rights (Formally known as Account 1906)					\$ -				\$ -	\$ -
N/A	1805	Land		\$ 282,031		-\$ 8,261	\$ 273,770				\$ -	\$ 273,770
CEC	1806	Land Rights		\$ 965,425	\$ 11,122		\$ 976,547	-\$ 512,797	-\$ 14,883		-\$ 527,680	\$ 448,867
47	1808	Buildings					\$ -				\$ -	\$ -
13	1810	Leasehold Improvements		\$ 86,252			\$ 86,252	-\$ 24,150	-\$ 3,450		-\$ 27,600	\$ 58,652
47	1815	Transformer Station Equipment >50 kV					\$ -				\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV		\$ 4,297,046	\$ 91,039		\$ 4,388,085	-\$ 2,146,513	-\$ 142,270		-\$ 2,288,783	\$ 2,099,302
47	1825	Storage Battery Equipment					\$ -				\$ -	\$ -
47	1830	Poles, Towers & Fixtures		\$ 6,727,068	\$ 792,949		\$ 7,520,017	-\$ 3,423,845	-\$ 287,398		-\$ 3,711,243	\$ 3,808,774
47	1835	Overhead Conductors & Devices		\$ 9,716,063	\$ 1,549,227		\$ 11,265,290	-\$ 6,561,447	-\$ 418,334		-\$ 6,979,781	\$ 4,285,509
47	1840	Underground Conduit		\$ 1,771,982	\$ 11,848		\$ 1,783,830	-\$ 268,045	-\$ 70,964		-\$ 339,009	\$ 1,444,821
47	1845	Underground Conductors & Devices		\$ 5,931,254	\$ 1,795,662		\$ 7,726,916	-\$ 3,219,011	-\$ 272,619		-\$ 3,491,630	\$ 4,235,286
47	1850	Line Transformers		\$ 7,595,912	\$ 247,676		\$ 7,843,588	-\$ 4,645,272	-\$ 300,997		-\$ 4,946,269	\$ 2,897,319
47	1855	Services (Overhead & Underground)		\$ 3,402,937	\$ 167,287		\$ 3,570,224	-\$ 1,317,615	-\$ 139,481		-\$ 1,457,096	\$ 2,113,128
47	1860	Meters		\$ 1,878,437	\$ 71,174	-\$ 1,270,515	\$ 679,096	-\$ 1,214,152	-\$ 64,321	\$ 1,068,808	-\$ 209,665	\$ 469,431
47	1860	Meters (Smart Meters)					\$ -				\$ -	\$ -
47	1875	Street Lighting		\$ 7,646			\$ 7,646	-\$ 1,755	-\$ 305		-\$ 2,060	\$ 5,586
N/A	1905	Land		\$ 201,049			\$ 201,049				\$ -	\$ 201,049
47	1908	Buildings & Fixtures		\$ 699,797	\$ 3,151		\$ 702,948	-\$ 187,636	-\$ 27,933		-\$ 215,569	\$ 487,379
13	1910	Leasehold Improvements					\$ -				\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)		\$ 258,797	\$ 14,296		\$ 273,093	-\$ 192,103	-\$ 12,053		-\$ 204,156	\$ 68,937
8	1915	Office Furniture & Equipment (5 years)					\$ -				\$ -	\$ -
10	1920	Computer Equipment - Hardware		\$ 753,908	\$ 53,941		\$ 807,849	-\$ 591,155	-\$ 60,219		-\$ 651,374	\$ 156,475
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)					\$ -				\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)					\$ -				\$ -	\$ -
10	1930	Transportation Equipment		\$ 370,171	\$ 83,273	-\$ 210,930	\$ 242,514	-\$ 307,866	-\$ 28,689	\$ 210,930	-\$ 125,625	\$ 116,889
8	1935	Stores Equipment		\$ 19,404	\$ 6,953		\$ 26,357	-\$ 13,303	-\$ 1,192		-\$ 14,495	\$ 11,862
8	1940	Tools, Shop & Garage Equipment		\$ 159,103	\$ 6,190		\$ 165,293	-\$ 134,338	-\$ 3,666		-\$ 138,004	\$ 27,289
8	1945	Measurement & Testing Equipment		\$ 17,029	\$ 6,064		\$ 23,093	-\$ 7,431	-\$ 2,006		-\$ 9,437	\$ 13,656
8	1950	Power Operated Equipment					\$ -				\$ -	\$ -
8	1955	Communications Equipment					\$ -				\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)					\$ -				\$ -	\$ -
8	1960	Miscellaneous Equipment					\$ -				\$ -	\$ -
47	1975	Load Management Controls Utility Premises					\$ -				\$ -	\$ -
47	1980	System Supervisor Equipment		\$ 1,177,189	\$ 95,676		\$ 1,272,865	-\$ 529,872	-\$ 81,593		-\$ 611,465	\$ 661,400
47	1985	Miscellaneous Fixed Assets					\$ -				\$ -	\$ -
47	1995	Contributions & Grants		-\$ 4,566,109	-\$ 825,193		-\$ 5,391,302	\$ 836,374	\$ 197,163		\$ 1,033,537	-\$ 4,357,765
	etc.						\$ -				\$ -	\$ -
		Total		\$ 42,607,515	\$ 4,312,275	-\$ 1,489,706	\$ 45,430,084	-\$ 25,149,794	-\$ 1,849,152	\$ 1,279,738	-\$ 25,719,208	\$ 19,710,876

Less: Fully Allocated Depreciation

Transportation

Stores Equipment

10		Transportation
8		Stores Equipment

Notes:

- 1 Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- 2 The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
- 3 The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.
- 4 The depreciation column (D) is not required as the relevant information will be provided in the following 2-C series of appendices.

Appendix 2-B Fixed Asset Continuity Schedule

Year **2010**

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				Net Book Value
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)		\$ 985,064	\$ 47,687		\$ 1,032,751	-\$ 801,804	-\$ 102,531		-\$ 904,335	\$ 128,416
CEC	1612	Land Rights (Formally known as Account 1906)		\$ -			\$ -	\$ -			\$ -	\$ -
N/A	1805	Land		\$ 273,770			\$ 273,770	\$ -			\$ -	\$ 273,770
CEC	1806	Land Rights		\$ 976,547	\$ 11,917		\$ 988,464	-\$ 527,680	-\$ 15,130		-\$ 542,810	\$ 445,654
47	1808	Buildings		\$ -			\$ -	\$ -			\$ -	\$ -
13	1810	Leasehold Improvements		\$ 86,252			\$ 86,252	-\$ 27,600	-\$ 3,450		-\$ 31,050	\$ 55,202
47	1815	Transformer Station Equipment >50 kV		\$ -			\$ -	\$ -			\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV		\$ 4,388,085	\$ 43,198		\$ 4,431,283	-\$ 2,288,783	-\$ 124,522		-\$ 2,413,305	\$ 2,017,978
47	1825	Storage Battery Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures		\$ 7,520,017	\$ 811,713		\$ 8,331,730	-\$ 3,711,243	-\$ 319,524		-\$ 4,030,767	\$ 4,300,963
47	1835	Overhead Conductors & Devices		\$ 11,265,290	\$ 736,529		\$ 12,001,819	-\$ 6,979,781	-\$ 463,964		-\$ 7,443,745	\$ 4,558,074
47	1840	Underground Conduit		\$ 1,783,830	\$ 26,610		\$ 1,810,440	-\$ 339,009	-\$ 72,373		-\$ 411,382	\$ 1,399,058
47	1845	Underground Conductors & Devices		\$ 7,726,916	\$ 3,834,252		\$ 11,561,168	-\$ 3,491,630	-\$ 384,602		-\$ 3,876,232	\$ 7,684,936
47	1850	Line Transformers		\$ 7,843,588	\$ 291,950		\$ 8,135,538	-\$ 4,946,269	-\$ 314,223		-\$ 5,260,492	\$ 2,875,046
47	1855	Services (Overhead & Underground)		\$ 3,570,224	\$ 141,283		\$ 3,711,507	-\$ 1,457,096	-\$ 145,653		-\$ 1,602,749	\$ 2,108,758
47	1860	Meters		\$ 679,096		-\$ 492,071	\$ 187,025	-\$ 209,665	-\$ 22,721	\$ 192,417	-\$ 39,969	\$ 147,056
47	1860	Meters (Smart Meters)		\$ -			\$ -	\$ -			\$ -	\$ -
47	1875	Street Lighting		\$ 7,646			\$ 7,646	-\$ 2,060	-\$ 305		-\$ 2,365	\$ 5,281
N/A	1905	Land		\$ 201,049			\$ 201,049	\$ -			\$ -	\$ 201,049
47	1908	Buildings & Fixtures		\$ 702,948	\$ 34,836		\$ 737,784	-\$ 215,569	-\$ 28,795		-\$ 244,364	\$ 493,420
13	1910	Leasehold Improvements		\$ -			\$ -	\$ -			\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)		\$ 273,093	\$ 21,306		\$ 294,399	-\$ 204,156	-\$ 13,478		-\$ 217,634	\$ 76,765
8	1915	Office Furniture & Equipment (5 years)		\$ -			\$ -	\$ -			\$ -	\$ -
10	1920	Computer Equipment - Hardware		\$ 807,849	\$ 64,210		\$ 872,059	-\$ 651,374	-\$ 63,093		-\$ 714,467	\$ 157,592
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ -			\$ -	\$ -			\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		\$ -			\$ -	\$ -			\$ -	\$ -
10	1930	Transportation Equipment		\$ 242,514	\$ 594,402		\$ 836,916	-\$ 125,625	-\$ 90,655		-\$ 216,280	\$ 620,636
8	1935	Stores Equipment		\$ 26,357	\$ 3,761		\$ 30,118	-\$ 14,495	-\$ 1,728		-\$ 16,223	\$ 13,895
8	1940	Tools, Shop & Garage Equipment		\$ 165,293	\$ 304,092		\$ 469,385	-\$ 138,004	-\$ 19,064		-\$ 157,068	\$ 312,317
8	1945	Measurement & Testing Equipment		\$ 23,093	\$ 597		\$ 23,690	-\$ 9,437	-\$ 2,339		-\$ 11,776	\$ 11,914
8	1950	Power Operated Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communications Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)		\$ -			\$ -	\$ -			\$ -	\$ -
8	1960	Miscellaneous Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
47	1975	Load Management Controls Utility Premises		\$ -			\$ -	\$ -			\$ -	\$ -
47	1980	System Supervisor Equipment		\$ 1,272,865	\$ 52,041		\$ 1,324,906	-\$ 611,465	-\$ 86,517		-\$ 697,982	\$ 626,924
47	1985	Miscellaneous Fixed Assets		\$ -			\$ -	\$ -			\$ -	\$ -
47	1995	Contributions & Grants		\$ 5,391,302	-\$ 1,802,237		\$ 7,193,539	\$ 1,033,537	\$ 246,054		\$ 1,279,591	\$ 5,913,948
	etc.			\$ -			\$ -	\$ -			\$ -	\$ -
		Total		\$ 45,430,084	\$ 5,218,147	-\$ 492,071	\$ 50,156,160	-\$ 25,719,208	-\$ 2,028,613	\$ 192,417	-\$ 27,555,404	\$ 22,600,756

Less: Fully Allocated Depreciation

Transportation	-\$ 90,655
Stranded meters	\$ 27,337
Net Depreciation	-\$ 1,965,295

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.
- The depreciation column (D) is not required as the relevant information will be provided in the following 2-C series of appendices.

**Appendix 2-B
Fixed Asset Continuity Schedule**

Year **2011**

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)		\$ 1,032,751	\$ 73,245	-\$ 774,930	\$ 331,066	-\$ 904,335	-\$ 81,963	\$ 774,427	-\$ 211,871	\$ 119,195
CEC	1612	Land Rights (Formally known as Account 1906)		\$ -			\$ -	\$ -			\$ -	\$ -
N/A	1805	Land		\$ 273,770			\$ 273,770	\$ -			\$ -	\$ 273,770
CEC	1806	Land Rights		\$ 988,464	\$ 1,981	-\$ 7,742	\$ 982,703	-\$ 542,810	-\$ 15,176		-\$ 557,986	\$ 424,717
47	1808	Buildings		\$ -			\$ -	\$ -			\$ -	\$ -
13	1810	Leasehold Improvements		\$ 86,252			\$ 86,252	-\$ 31,050	-\$ 3,450		-\$ 34,500	\$ 51,752
47	1815	Transformer Station Equipment >50 kV		\$ -			\$ -	\$ -			\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV		\$ 4,431,283	\$ 152,331	-\$ 225,053	\$ 4,358,561	-\$ 2,413,305	-\$ 125,218	\$ 215,647	-\$ 2,322,876	\$ 2,035,685
47	1825	Storage Battery Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures		\$ 8,331,730	\$ 935,010	-\$ 188,852	\$ 9,077,888	-\$ 4,030,767	-\$ 347,982	\$ 92,096	-\$ 4,286,653	\$ 4,791,235
47	1835	Overhead Conductors & Devices		\$ 12,001,819	\$ 1,491,019	-\$ 299,892	\$ 13,192,946	-\$ 7,443,745	-\$ 289,141	\$ 255,965	-\$ 7,476,921	\$ 5,716,025
47	1840	Underground Conduit		\$ 1,810,440	\$ 225,131		\$ 2,035,571	-\$ 411,382	-\$ 72,418	-\$ 3,967	-\$ 487,767	\$ 1,547,804
47	1845	Underground Conductors & Devices		\$ 11,561,168	\$ 251,455	-\$ 91,467	\$ 11,721,156	-\$ 3,876,232	-\$ 465,614	\$ 2,830	-\$ 4,339,016	\$ 7,382,140
47	1850	Line Transformers		\$ 8,135,538	\$ 487,484	-\$ 20,236	\$ 8,602,786	-\$ 5,260,492	-\$ 333,051	\$ 5,597	-\$ 5,587,946	\$ 3,014,840
47	1855	Services (Overhead & Underground)		\$ 3,711,507	\$ 306,192	-\$ 563	\$ 4,017,136	-\$ 1,602,749	-\$ 154,495	\$ 64	-\$ 1,757,180	\$ 2,259,956
47	1860	Meters		\$ 187,025	\$ 10,308	\$ 89,925	\$ 287,258	-\$ 39,969	-\$ 27,067		-\$ 67,036	\$ 220,222
47	1860	Meters (Smart Meters)		\$ -			\$ -	\$ -			\$ -	\$ -
47	1875	Street Lighting		\$ 7,646			\$ 7,646	-\$ 2,365	-\$ 305		-\$ 2,670	\$ 4,976
N/A	1905	Land		\$ 201,049			\$ 201,049	\$ -			\$ -	\$ 201,049
47	1908	Buildings & Fixtures		\$ 737,784	\$ 1,847		\$ 739,631	-\$ 244,364	-\$ 29,548		-\$ 273,912	\$ 465,719
13	1910	Leasehold Improvements		\$ -			\$ -	\$ -			\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)		\$ 294,399	\$ 14,256		\$ 308,655	-\$ 217,634	-\$ 15,014		-\$ 232,648	\$ 76,007
8	1915	Office Furniture & Equipment (5 years)		\$ -			\$ -	\$ -			\$ -	\$ -
10	1920	Computer Equipment - Hardware		\$ 872,059	\$ 16,388	-\$ 373,141	\$ 515,306	-\$ 714,467	-\$ 63,019	\$ 377,405	-\$ 400,081	\$ 115,225
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ -			\$ -	\$ -			\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		\$ -			\$ -	\$ -			\$ -	\$ -
10	1930	Transportation Equipment		\$ 836,916	\$ 297,131	\$ 40,149	\$ 1,174,196	-\$ 216,280	-\$ 220,718	-\$ 23,136	-\$ 460,134	\$ 714,062
8	1935	Stores Equipment		\$ 30,118	\$ 1,706		\$ 31,824	-\$ 16,223	-\$ 1,949		-\$ 18,172	\$ 13,652
8	1940	Tools, Shop & Garage Equipment		\$ 469,385	\$ 58,448	-\$ 40,149	\$ 487,684	-\$ 157,068	-\$ 34,180	\$ 3,011	-\$ 188,237	\$ 299,447
8	1945	Measurement & Testing Equipment		\$ 23,690	\$ 9,307		\$ 32,997	-\$ 11,776	-\$ 2,450		-\$ 14,226	\$ 18,771
8	1950	Power Operated Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communications Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)		\$ -			\$ -	\$ -			\$ -	\$ -
8	1960	Miscellaneous Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
47	1975	Load Management Controls Utility Premises		\$ -			\$ -	\$ -			\$ -	\$ -
47	1980	System Supervisor Equipment		\$ 1,324,906	\$ 82,487		\$ 1,407,393	-\$ 697,982	-\$ 91,077		-\$ 789,059	\$ 618,334
47	1985	Miscellaneous Fixed Assets		\$ -			\$ -	\$ -			\$ -	\$ -
47	1995	Contributions & Grants		\$ 7,193,539	-\$ 521,407		\$ 7,714,946	\$ 1,279,591	\$ 290,627		\$ 1,570,218	\$ 6,144,728
	etc.			\$ -			\$ -				\$ -	\$ -
				\$ -			\$ -				\$ -	\$ -
		Total		\$ 50,156,160	\$ 3,894,319	-\$ 1,891,951	\$ 52,158,528	-\$ 27,555,404	-\$ 2,083,208	\$ 1,699,939	-\$ 27,938,673	\$ 24,219,855

Smart Meter Trueup		
10	Smart meters	
8	Computer software	

\$ 2,162,281
\$ 32,533

-\$ 327,495
-\$ 27,111

Less: Fully Allocated Depreciation
Transportation -\$ 220,718
Stores Equipment \$ 31,745
Net Depreciation -\$ 1,894,235

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.
- The depreciation column (D) is not required as the relevant information will be provided in the following 2-C series of appendices.

Appendix 2-B Fixed Asset Continuity Schedule

Year **2012**

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				Net Book Value
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)		\$ 363,599	\$ 282,150		\$ 645,749	-\$ 238,982	-\$ 113,920		-\$ 352,902	\$ 292,847
CEC	1612	Land Rights (Formally known as Account 1906)		\$ -			\$ -	\$ -			\$ -	\$ -
N/A	1805	Land		\$ 273,770	\$ 465,000		\$ 738,770	\$ -			\$ -	\$ 738,770
CEC	1806	Land Rights		\$ 982,703			\$ 982,703	-\$ 557,986	-\$ 14,872		-\$ 572,858	\$ 409,845
47	1808	Buildings		\$ -			\$ -	\$ -			\$ -	\$ -
13	1810	Leasehold Improvements		\$ 86,252			\$ 86,252	-\$ 34,500	-\$ 3,312		-\$ 37,812	\$ 48,440
47	1815	Transformer Station Equipment >50 kV		\$ -			\$ -	\$ -			\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV		\$ 4,358,561	\$ 35,448		\$ 4,394,009	-\$ 2,322,876	-\$ 120,918		-\$ 2,443,794	\$ 1,950,215
47	1825	Storage Battery Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures		\$ 9,077,888	\$ 1,172,023	-\$ 100,000	\$ 10,149,911	-\$ 4,286,653	-\$ 357,503	\$ 85,000	-\$ 4,559,156	\$ 5,590,755
47	1835	Overhead Conductors & Devices		\$ 13,192,946	\$ 1,314,249	-\$ 150,000	\$ 14,357,195	-\$ 7,476,921	-\$ 303,860	\$ 127,500	-\$ 7,653,281	\$ 6,703,914
47	1840	Underground Conduit		\$ 2,035,571	\$ 37,200		\$ 2,072,771	-\$ 487,767	-\$ 70,265		-\$ 558,032	\$ 1,514,739
47	1845	Underground Conductors & Devices		\$ 11,721,156	\$ 454,700	-\$ 50,000	\$ 12,125,856	-\$ 4,339,016	-\$ 456,084	\$ 42,500	-\$ 4,752,600	\$ 7,373,256
47	1850	Line Transformers		\$ 8,602,786	\$ 545,110	-\$ 10,000	\$ 9,137,896	-\$ 5,587,946	-\$ 330,631	\$ 8,500	-\$ 5,910,077	\$ 3,227,819
47	1855	Services (Overhead & Underground)		\$ 4,017,136	\$ 207,405		\$ 4,224,541	-\$ 1,757,180	-\$ 152,463		-\$ 1,909,643	\$ 2,314,898
47	1860	Meters		\$ 287,258			\$ 287,258	-\$ 67,036	-\$ 11,490		-\$ 78,526	\$ 208,732
47	1860	Meters (Smart Meters)		\$ 2,162,281	\$ 74,240		\$ 2,236,521	-\$ 327,495	-\$ 146,622		-\$ 474,117	\$ 1,762,404
47	1875	Street Lighting		\$ 7,646		-\$ 7,646	\$ -	-\$ 2,670		\$ 2,670	\$ -	\$ -
N/A	1905	Land		\$ 201,049			\$ 201,049	\$ -			\$ -	\$ 201,049
47	1908	Buildings & Fixtures		\$ 739,631	\$ 2,025,000		\$ 2,764,631	-\$ 273,912	-\$ 28,866		-\$ 302,778	\$ 2,461,853
13	1910	Leasehold Improvements		\$ -			\$ -	\$ -			\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)		\$ 308,655	\$ 25,500		\$ 334,155	-\$ 232,648	-\$ 12,536		-\$ 245,184	\$ 88,971
8	1915	Office Furniture & Equipment (5 years)		\$ -			\$ -	\$ -			\$ -	\$ -
10	1920	Computer Equipment - Hardware		\$ 515,306	\$ 122,500		\$ 637,806	-\$ 400,081	-\$ 62,665		-\$ 462,746	\$ 175,060
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ -			\$ -	\$ -			\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		\$ -			\$ -	\$ -			\$ -	\$ -
10	1930	Transportation Equipment		\$ 1,174,196			\$ 1,174,196	-\$ 460,134	-\$ 159,800		-\$ 619,934	\$ 554,262
8	1935	Stores Equipment		\$ 31,824	\$ 4,000		\$ 35,824	-\$ 18,172	-\$ 1,954		-\$ 20,126	\$ 15,698
8	1940	Tools, Shop & Garage Equipment		\$ 487,684	\$ 27,000		\$ 514,684	-\$ 188,237	-\$ 32,112		-\$ 220,349	\$ 294,335
8	1945	Measurement & Testing Equipment		\$ 32,997	\$ 8,500		\$ 41,497	-\$ 14,226	-\$ 2,631		-\$ 16,857	\$ 24,640
8	1950	Power Operated Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communications Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)		\$ -			\$ -	\$ -			\$ -	\$ -
8	1960	Miscellaneous Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
47	1975	Load Management Controls Utility Premises		\$ -			\$ -	\$ -			\$ -	\$ -
47	1980	System Supervisor Equipment		\$ 1,407,393	\$ 367,850		\$ 1,775,243	-\$ 789,059	-\$ 97,267		-\$ 886,326	\$ 888,917
47	1985	Miscellaneous Fixed Assets		\$ -			\$ -	\$ -			\$ -	\$ -
47	1995	Contributions & Grants		-\$ 7,714,946	-\$ 1,083,954		-\$ 8,798,900	\$ 1,570,218	\$ 300,681		\$ 1,870,899	\$ 6,928,001
	etc.			\$ -			\$ -				\$ -	\$ -
		Total		\$ 54,353,342	\$ 6,083,921	-\$ 317,646	\$ 60,119,617	-\$ 28,293,279	-\$ 2,179,090	\$ 266,170	-\$ 30,206,199	\$ 29,913,418

			\$ 26,060,063
10		Transportation	\$ 6,032,445
8		Stores Equipment	-\$ 2,179,090
			\$ 29,913,418

Less: Fully Allocated Depreciation
Transportation **-\$ 159,800**
Stranded Meters **\$ 43,000**
Net Depreciation **-\$ 2,062,290** **-\$ 639,864**

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.
- The depreciation column (D) is not required as the relevant information will be provided in the following 2-C series of appendices.

Appendix 2-B Fixed Asset Continuity Schedule

Year **2012**

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				Net Book Value
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)		\$ 363,599	\$ 282,150		\$ 645,749	-\$ 238,982	-\$ 113,920		-\$ 352,902	\$ 292,847
CEC	1612	Land Rights (Formally known as Account 1906)		\$ -			\$ -	\$ -			\$ -	\$ -
N/A	1805	Land		\$ 273,770	\$ 465,000		\$ 738,770	\$ -			\$ -	\$ 738,770
CEC	1806	Land Rights		\$ 982,703			\$ 982,703	-\$ 557,986	-\$ 14,872		-\$ 572,858	\$ 409,845
47	1808	Buildings		\$ -			\$ -	\$ -			\$ -	\$ -
13	1810	Leasehold Improvements		\$ 86,252			\$ 86,252	-\$ 34,500	-\$ 3,312		-\$ 37,812	\$ 48,440
47	1815	Transformer Station Equipment >50 kV		\$ -			\$ -	\$ -			\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV		\$ 4,358,561	\$ 35,448		\$ 4,394,009	-\$ 2,322,876	-\$ 90,878		-\$ 2,413,754	\$ 1,980,255
47	1825	Storage Battery Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures		\$ 9,077,888	\$ 1,172,023	-\$ 100,000	\$ 10,149,911	-\$ 4,286,653	-\$ 187,013	\$ 85,000	-\$ 4,388,666	\$ 5,761,245
47	1835	Overhead Conductors & Devices		\$ 13,192,946	\$ 1,314,249	-\$ 150,000	\$ 14,357,195	-\$ 7,476,921	-\$ 147,438	\$ 127,500	-\$ 7,496,859	\$ 6,860,336
47	1840	Underground Conduit		\$ 2,035,571	\$ 37,200		\$ 2,072,771	-\$ 487,767	-\$ 48,744		-\$ 536,511	\$ 1,536,260
47	1845	Underground Conductors & Devices		\$ 11,721,156	\$ 454,700	-\$ 50,000	\$ 12,125,856	-\$ 4,339,016	-\$ 316,093	\$ 42,500	-\$ 4,612,609	\$ 7,513,247
47	1850	Line Transformers		\$ 8,602,786	\$ 545,110	-\$ 10,000	\$ 9,137,896	-\$ 5,587,946	-\$ 206,644	\$ 8,500	-\$ 5,786,090	\$ 3,351,806
47	1855	Services (Overhead & Underground)		\$ 4,017,136	\$ 207,405		\$ 4,224,541	-\$ 1,757,180	-\$ 79,751		-\$ 1,836,931	\$ 2,387,610
47	1860	Meters		\$ 287,258			\$ 287,258	-\$ 67,036	-\$ 11,490		-\$ 78,526	\$ 208,732
47	1860	Meters (Smart Meters)		\$ 2,162,281	\$ 74,240		\$ 2,236,521	-\$ 327,495	-\$ 146,622		-\$ 474,117	\$ 1,762,404
47	1875	Street Lighting		\$ 7,646		-\$ 7,646	\$ -	-\$ 2,670		\$ 2,670	\$ -	\$ -
N/A	1905	Land		\$ 201,049			\$ 201,049	\$ -			\$ -	\$ 201,049
47	1908	Buildings & Fixtures		\$ 739,631	\$ 2,025,000		\$ 2,764,631	-\$ 273,912	-\$ 28,866		-\$ 302,778	\$ 2,461,853
13	1910	Leasehold Improvements		\$ -			\$ -	\$ -			\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)		\$ 308,655	\$ 25,500		\$ 334,155	-\$ 232,648	-\$ 12,536		-\$ 245,184	\$ 88,971
8	1915	Office Furniture & Equipment (5 years)		\$ -			\$ -	\$ -			\$ -	\$ -
10	1920	Computer Equipment - Hardware		\$ 515,306	\$ 122,500		\$ 637,806	-\$ 400,081	-\$ 62,665		-\$ 462,746	\$ 175,060
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ -			\$ -	\$ -			\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		\$ -			\$ -	\$ -			\$ -	\$ -
10	1930	Transportation Equipment		\$ 1,174,196			\$ 1,174,196	-\$ 460,134	-\$ 159,800		-\$ 619,934	\$ 554,262
8	1935	Stores Equipment		\$ 31,824	\$ 4,000		\$ 35,824	-\$ 18,172	-\$ 1,954		-\$ 20,126	\$ 15,698
8	1940	Tools, Shop & Garage Equipment		\$ 487,684	\$ 27,000		\$ 514,684	-\$ 188,237	-\$ 32,112		-\$ 220,349	\$ 294,335
8	1945	Measurement & Testing Equipment		\$ 32,997	\$ 8,500		\$ 41,497	-\$ 14,226	-\$ 2,631		-\$ 16,857	\$ 24,640
8	1950	Power Operated Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communications Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)		\$ -			\$ -	\$ -			\$ -	\$ -
8	1960	Miscellaneous Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
47	1975	Load Management Controls Utility Premises		\$ -			\$ -	\$ -			\$ -	\$ -
47	1980	System Supervisor Equipment		\$ 1,407,393	\$ 367,850		\$ 1,775,243	-\$ 789,059	-\$ 97,267		-\$ 886,326	\$ 888,917
47	1985	Miscellaneous Fixed Assets		\$ -			\$ -	\$ -			\$ -	\$ -
47	1995	Contributions & Grants		\$ 7,714,946	-\$ 1,083,954		\$ 8,798,900	\$ 1,570,218	\$ 225,382		\$ 1,795,600	\$ 7,003,300
	etc.			\$ -			\$ -				\$ -	\$ -
		Total		\$ 54,353,342	\$ 6,083,921	-\$ 317,646	\$ 60,119,617	-\$ 28,293,279	-\$ 1,539,226	\$ 266,170	-\$ 29,566,335	\$ 30,553,282

Less: Fully Allocated Depreciation

Transportation	-\$ 159,800
Stranded Meters	\$ 43,000
Net Depreciation	-\$ 1,422,426

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.
- The depreciation column (D) is not required as the relevant information will be provided in the following 2-C series of appendices.

**Appendix 2-B
Fixed Asset Continuity Schedule**

Year **2013**

CCA Class	OEB	Description	Depreciation Rate	Cost				Accumulated Depreciation				Net Book Value
				Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)		\$ 645,749	\$ 278,500		\$ 924,249	-\$ 352,902	-\$ 174,811		-\$ 527,713	\$ 396,536
CEC	1612	Land Rights (Formally known as Account 1906)		\$ -			\$ -	\$ -			\$ -	\$ -
N/A	1805	Land		\$ 738,770			\$ 738,770	\$ -			\$ -	\$ 738,770
CEC	1806	Land Rights		\$ 982,703			\$ 982,703	-\$ 572,858	-\$ 14,575		-\$ 587,433	\$ 395,270
47	1808	Buildings		\$ -			\$ -	\$ -			\$ -	\$ -
13	1810	Leasehold Improvements		\$ 86,252			\$ 86,252	-\$ 37,812	-\$ 3,312		-\$ 41,124	\$ 45,128
47	1815	Transformer Station Equipment >50 kV		\$ -			\$ -	\$ -			\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV		\$ 4,394,009	\$ 194,422		\$ 4,588,431	-\$ 2,413,754	-\$ 93,752		-\$ 2,507,506	\$ 2,080,925
47	1825	Storage Battery Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures		\$ 10,149,911	\$ 918,153	-\$ 105,000	\$ 10,963,064	-\$ 4,388,666	-\$ 210,238	\$ 89,250	-\$ 4,509,654	\$ 6,453,410
47	1835	Overhead Conductors & Devices		\$ 14,357,195	\$ 1,123,543	-\$ 157,500	\$ 15,323,238	-\$ 7,496,859	-\$ 167,753	\$ 133,875	-\$ 7,530,737	\$ 7,792,501
47	1840	Underground Conduit		\$ 2,072,771	\$ 38,205		\$ 2,110,976	-\$ 536,511	-\$ 49,686		-\$ 586,197	\$ 1,524,779
47	1845	Underground Conductors & Devices		\$ 12,125,856	\$ 157,573	-\$ 52,500	\$ 12,230,929	-\$ 4,612,609	-\$ 323,746	\$ 44,625	-\$ 4,891,730	\$ 7,339,199
47	1850	Line Transformers		\$ 9,137,896	\$ 649,500	-\$ 10,500	\$ 9,776,896	-\$ 5,786,090	-\$ 221,577	\$ 8,925	-\$ 5,998,742	\$ 3,778,154
47	1855	Services (Overhead & Underground)		\$ 4,224,541	\$ 216,912		\$ 4,441,453	-\$ 1,836,931	-\$ 83,994		-\$ 1,920,925	\$ 2,520,528
47	1860	Meters		\$ 287,258			\$ 287,258	-\$ 78,526	-\$ 11,490		-\$ 90,016	\$ 197,242
47	1860	Meters (Smart Meters)		\$ 2,236,521	\$ 116,170		\$ 2,352,691	-\$ 474,117	-\$ 152,968		-\$ 627,085	\$ 1,725,606
47	1875	Street Lighting		\$ -			\$ -	\$ -			\$ -	\$ -
N/A	1905	Land		\$ 201,049			\$ 201,049	\$ -			\$ -	\$ 201,049
47	1908	Buildings & Fixtures		\$ 2,764,631	\$ 5,127,500		\$ 7,892,131	-\$ 302,778	-\$ 100,391		-\$ 403,169	\$ 7,488,962
13	1910	Leasehold Improvements		\$ -			\$ -	\$ -			\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)		\$ 334,155	\$ 35,000		\$ 369,155	-\$ 245,184	-\$ 15,561		-\$ 260,745	\$ 108,410
8	1915	Office Furniture & Equipment (5 years)		\$ -			\$ -	\$ -			\$ -	\$ -
10	1920	Computer Equipment - Hardware		\$ 637,806	\$ 128,000		\$ 765,806	-\$ 462,746	-\$ 75,182		-\$ 537,928	\$ 227,878
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ -			\$ -	\$ -			\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		\$ -			\$ -	\$ -			\$ -	\$ -
10	1930	Transportation Equipment		\$ 1,174,196	\$ 110,000		\$ 1,284,196	-\$ 619,934	-\$ 170,800		-\$ 790,734	\$ 493,462
8	1935	Stores Equipment		\$ 35,824	\$ 4,200		\$ 40,024	-\$ 20,126	-\$ 2,364		-\$ 22,490	\$ 17,534
8	1940	Tools, Shop & Garage Equipment		\$ 514,684	\$ 20,000		\$ 534,684	-\$ 220,349	-\$ 34,462		-\$ 254,811	\$ 279,873
8	1945	Measurement & Testing Equipment		\$ 41,497	\$ 19,000		\$ 60,497	-\$ 16,857	-\$ 4,006		-\$ 20,863	\$ 39,634
8	1950	Power Operated Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communications Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)		\$ -			\$ -	\$ -			\$ -	\$ -
8	1960	Miscellaneous Equipment		\$ -			\$ -	\$ -			\$ -	\$ -
47	1975	Load Management Controls Utility Premises		\$ -			\$ -	\$ -			\$ -	\$ -
47	1980	System Supervisor Equipment		\$ 1,775,243	\$ 266,697		\$ 2,041,940	-\$ 886,326	-\$ 118,418		-\$ 1,004,744	\$ 1,037,196
47	1985	Miscellaneous Fixed Assets		\$ -			\$ -	\$ -			\$ -	\$ -
47	1995	Contributions & Grants		-\$ 8,798,900	-\$ 382,523		-\$ 9,181,423	\$ 1,795,600	\$ 246,332		\$ 2,041,932	\$ 7,139,491
	etc.			\$ -			\$ -				\$ -	\$ -
		Total		\$ 60,119,617	\$ 9,020,852	-\$ 325,500	\$ 68,814,969	-\$ 29,566,335	-\$ 1,782,754	\$ 276,675	-\$ 31,072,414	\$ 37,742,555

\$ 37,817,555

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
Transportation **-\$ 170,800**
Stranded Meters
Net Depreciation **-\$ 1,611,954**

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.
- The depreciation column (D) is not required as the relevant information will be provided in the following 2-C series of appendices.

Appendix 2-CE Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2013

Year 2011 CGAAP

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2011	Less Fully Depreciated		Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	2011 Depreciation Expense	2011 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance ²
		(a)	(b)		(c)	(d)	(e) = (c) + ½ x (d) ¹	(f)	(g) = 1 / (f)	(h) = (e) / (f)		(m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)	\$ 1,032,751	\$ 823,485	80%	\$ 209,267	\$ 73,245	\$ 245,889	3.00	33.33%	\$ 81,963.00	\$ 81,963.00	\$ -
1612	Land Rights (Formally known as Account 1906)	\$ -			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1805	Land	\$ 273,770			\$ 273,770	\$ -	\$ 273,770			\$ -	\$ -	\$ -
1806	Land rights	\$ 988,464	\$ 230,654	23%	\$ 757,810	\$ 1,981	\$ 758,800	50.00	2.00%	\$ 15,176.00	\$ 15,176.00	\$ 0.00
1808	Buildings	\$ -			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1810	Leasehold Improvements	\$ 86,252	\$ -		\$ 86,252	\$ -	\$ 86,252	25.00	4.00%	\$ 3,450.08	\$ 3,450.00	\$ 0.08
1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV	\$ 4,431,283	\$ 1,376,999	31%	\$ 3,054,285	\$ 152,331	\$ 3,130,450	25.00	4.00%	\$ 125,218.00	\$ 125,218.00	\$ -
1825	Storage Battery Equipment	\$ -			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 8,331,730	\$ 99,685	1%	\$ 8,232,045	\$ 935,010	\$ 8,699,550	25.00	4.00%	\$ 347,982.00	\$ 347,982.00	\$ -
1835	Overhead Conductors & Devices	\$ 12,001,819	\$ 5,518,804	46%	\$ 6,483,016	\$ 1,491,019	\$ 7,228,525	25.00	4.00%	\$ 289,141.00	\$ 289,141.00	\$ -
1840	Underground Conduit	\$ 1,810,440	\$ 112,556	6%	\$ 1,697,884	\$ 225,131	\$ 1,810,450	25.00	4.00%	\$ 72,418.00	\$ 72,418.00	\$ 0.00
1845	Underground Conductors & Devices	\$ 11,561,168	\$ 46,545	0%	\$ 11,514,623	\$ 251,455	\$ 11,640,350	25.00	4.00%	\$ 465,614.00	\$ 465,614.00	\$ 0.00
1850	Line Transformers	\$ 8,135,538	\$ 53,005	1%	\$ 8,082,533	\$ 487,484	\$ 8,326,275	25.00	4.00%	\$ 333,051.00	\$ 333,051.00	\$ -
1855	Services (Overhead & Underground)	\$ 3,711,507	\$ 2,228	0%	\$ 3,709,279	\$ 306,192	\$ 3,862,375	25.00	4.00%	\$ 154,495.00	\$ 154,495.00	\$ -
1860	Meters	\$ 187,025	\$ -	0%	\$ 187,025	\$ 10,308	\$ 192,179	25.00	4.00%	\$ 7,687.16	\$ 27,067.00	\$ 19,379.84
1860	Meters (Smart Meters)	\$ -			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1875	Street Lighting	\$ 7,646		0%	\$ 7,646	\$ -	\$ 7,646	25.00	4.00%	\$ 305.84	\$ 305.00	\$ 0.84
1905	Land	\$ 201,049		0%	\$ 201,049	\$ -	\$ 201,049	-		\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$ 737,784		0%	\$ 737,784	\$ 1,847	\$ 738,708	25.00	4.00%	\$ 29,548.30	\$ 29,548.00	\$ 0.30
1910	Leasehold Improvements	\$ -			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 294,399	\$ 151,387	51%	\$ 143,012	\$ 14,256	\$ 150,140	10.00	10.00%	\$ 15,014.00	\$ 15,014.00	\$ -
1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 872,059	\$ 565,158	65%	\$ 306,901	\$ 16,388	\$ 315,095	5.00	20.00%	\$ 63,019.00	\$ 63,019.00	\$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1930	Transportation Equipment	\$ 836,916	\$ -	0%	\$ 836,916	\$ 297,131	\$ 985,482	5.00	20.00%	\$ 197,096.30	\$ 220,718.00	\$ 23,621.70
1935	Stores Equipment	\$ 30,118	\$ 11,481	38%	\$ 18,637	\$ 1,706	\$ 19,490	10.00	10.00%	\$ 1,949.00	\$ 1,949.00	\$ -
1940	Tools, Shop & Garage Equipment	\$ 469,385	\$ 156,809	33%	\$ 312,576	\$ 58,448	\$ 341,800	10.00	10.00%	\$ 34,180.00	\$ 34,180.00	\$ -
1945	Measurement & Testing Equipment	\$ 23,690	\$ 3,844	16%	\$ 19,847	\$ 9,307	\$ 24,500	10.00	10.00%	\$ 2,450.00	\$ 2,450.00	\$ -
1950	Power Operated Equipment	\$ -			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1955	Communications Equipment	\$ -			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1955	Communication Equipment (Smart Meters)	\$ -			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1960	Miscellaneous Equipment	\$ -			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises	\$ -			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$ 1,324,906			\$ 1,324,906	\$ 82,487	\$ 1,366,150	15.00	6.67%	\$ 91,076.63	\$ 91,077.00	\$ 0.37
1985	Miscellaneous Fixed Assets	\$ -			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1995	Contributions & Grants	\$ 7,193,539	\$ 188,568		\$ 7,004,972	\$ 521,407	\$ 7,265,675	25.00	4.00%	\$ 290,627.00	\$ 290,627.00	\$ -
etc.		\$ -			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
	Total	\$ 50,156,160	\$ 8,964,071	18%	\$ 41,192,089	\$ 3,894,319	\$ 43,139,249			\$ 2,040,207.32	\$ 2,083,208.00	\$ 43,000.68

- Notes:
- Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.
 - The applicant must provide an explanation of material variances in evidence

General: Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.

**Appendix 2-CF
Depreciation and Amortization Expense**

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2013

Year 2012 CGAAP

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2012 (a)	Less Fully Depreciated (b)		Net for Depreciation (c)	Additions (d)	Total for Depreciation (e) = (c) + ½ x (d) ¹	Years (f)	Depreciation Rate (g) = 1 / (f)	2012 Depreciation Expense (h) = (e) / (f)	2012 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance ² (m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)	\$ 363,599	\$ 162,914	\$ -	\$ 200,685	\$ 282,150	\$ 341,760	3.00	33.33%	\$ 113,920.00	\$ 113,920.00	\$ -
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1805	Land	\$ 273,770	\$ -	\$ -	\$ 273,770	\$ 465,000	\$ 506,270	-	0.00%	\$ -	\$ -	\$ -
1806	Land rights	\$ 982,703	\$ 239,103	\$ 8,449	\$ 743,600	\$ -	\$ 743,600	50.00	2.00%	\$ 14,872.00	\$ 14,872.00	\$ 0.00
1808	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1810	Leasehold Improvements	\$ 86,252	\$ 3,452	\$ 3,452	\$ 82,800	\$ -	\$ 82,800	25.00	4.00%	\$ 3,312.00	\$ 3,312.00	\$ -
1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV	\$ 4,358,561	\$ 1,353,335	\$ 23,664	\$ 3,005,226	\$ 35,448	\$ 3,022,950	25.00	4.00%	\$ 120,918.00	\$ 120,918.00	\$ -
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 9,077,888	\$ 726,325	\$ 626,640	\$ 8,351,564	\$ 1,172,023	\$ 8,937,575	25.00	4.00%	\$ 357,503.00	\$ 357,503.00	\$ -
1835	Overhead Conductors & Devices	#####	\$ 6,253,571	\$ 734,767	\$ 6,939,376	\$ 1,314,249	\$ 7,596,500	25.00	4.00%	\$ 303,860.00	\$ 303,860.00	\$ -
1840	Underground Conduit	\$ 2,035,571	\$ 297,546	\$ 184,991	\$ 1,738,025	\$ 37,200	\$ 1,756,625	25.00	4.00%	\$ 70,265.00	\$ 70,265.00	\$ 0.00
1845	Underground Conductors & Devices	#####	\$ 546,406	\$ 499,861	\$ 11,174,750	\$ 454,700	\$ 11,402,100	25.00	4.00%	\$ 456,084.00	\$ 456,084.00	\$ 0.00
1850	Line Transformers	\$ 8,602,786	\$ 609,566	\$ 556,561	\$ 7,993,220	\$ 545,110	\$ 8,265,775	25.00	4.00%	\$ 330,631.00	\$ 330,631.00	\$ -
1855	Services (Overhead & Underground)	\$ 4,017,136	\$ 309,264	\$ 307,036	\$ 3,707,873	\$ 207,405	\$ 3,811,575	25.00	4.00%	\$ 152,463.00	\$ 152,463.00	\$ -
1860	Meters	\$ 287,258	\$ -	\$ -	\$ 287,258	\$ -	\$ 287,258	25.00	4.00%	\$ 11,490.32	\$ 11,490.32	\$ -
1860	Meters (Smart Meters)	\$ 2,162,281	\$ -	\$ -	\$ 2,162,281	\$ 74,240	\$ 2,199,401	15.00	6.67%	\$ 146,626.73	\$ 146,621.68	\$ 5.05
1875	Street Lighting	\$ 7,646	\$ 7,646	\$ 7,646	\$ -	\$ -	\$ -	25.00	4.00%	\$ -	\$ -	\$ -
1905	Land	\$ 201,049	\$ -	\$ -	\$ 201,049	\$ -	\$ 201,049	-	0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$ 739,631	\$ -	\$ -	\$ 739,631	\$ 2,025,000	\$ 1,752,131	25.00	4.00%	\$ 70,085.24	\$ 28,866.00	\$ 41,219.24
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 308,655	\$ 196,045	\$ 44,658	\$ 112,610	\$ 25,500	\$ 125,360	10.00	10.00%	\$ 12,536.00	\$ 12,536.00	\$ -
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 515,306	\$ 263,231	\$ 301,927	\$ 252,075	\$ 122,500	\$ 313,325	5.00	20.00%	\$ 62,665.00	\$ 62,665.00	\$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1930	Transportation Equipment	\$ 1,174,196	\$ -	\$ -	\$ 1,174,196	\$ -	\$ 1,174,196	7.35	13.61%	\$ 159,754.56	\$ 159,800.00	\$ 45.44
1935	Stores Equipment	\$ 31,824	\$ 14,284	\$ 2,803	\$ 17,540	\$ 4,000	\$ 19,540	10.00	10.00%	\$ 1,954.00	\$ 1,954.00	\$ -
1940	Tools, Shop & Garage Equipment	\$ 487,684	\$ 180,064	\$ 23,255	\$ 307,620	\$ 27,000	\$ 321,120	10.00	10.00%	\$ 32,112.00	\$ 32,112.00	\$ -
1945	Measurement & Testing Equipment	\$ 32,997	\$ 10,937	\$ 7,094	\$ 22,060	\$ 8,500	\$ 26,310	10.00	10.00%	\$ 2,631.00	\$ 2,631.00	\$ -
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1955	Communications Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$ 1,407,393	\$ 132,313	\$ 132,313	\$ 1,275,080	\$ 367,850	\$ 1,459,005	15.00	6.67%	\$ 97,267.00	\$ 97,267.00	\$ -
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1995	Contributions & Grants	\$ 7,714,946	\$ 739,898	\$ 551,331	\$ 6,975,048	\$ 1,083,954	\$ 7,517,025	25.00	4.00%	\$ 300,681.00	\$ 300,681.00	\$ -
etc.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
Total		#####	\$ 10,566,102		\$ 43,787,240	\$ 6,083,921	\$ 46,829,200			\$ 2,220,268.86	\$ 2,179,090.00	\$ 41,178.86

Notes:

- Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.
- The applicant must provide an explanation of material variances in evidence

General: Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.

Appendix 2-CG Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2013

Year 2012 MIFRS

Account	Description	Opening NBV as at Jan 1, 2012 ⁵	Additions	Average Remaining Life of Opening NBV ⁴	Years (new additions only) ³	Depreciation Rate on New Additions	Depreciation Expense on Opening NBV	Depreciation Expense on Additions ¹	2012 Depreciation Expense	2012 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance ²	Depreciation Expense on 2012 Full Year Additions (n)=(d)/(f)	Less Depreciation Expense on Assets Fully Depreciated during the year (o)	2012 Full Year Depreciation ⁶
		(a)	(d)	(i)	(f)	(g) = 1 / (f)	(j) = (a) / (i)	(h)=(d)*0.5/(f)	(k) = (j) + (h)		(m) = (k) - (l)			(p) = (j) + (n) - (o)
1611	Computer Software (Formally known as Account 1925)	\$ 119,195	\$ 282,150	1.78	3.00	33.33%	\$ 66,895	\$ 47,025	\$ 113,920	\$ 113,920	\$ 0	\$ 94,050	\$ 32,550	\$ 128,395
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1805	Land	\$ 273,770	\$ 465,000			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1806	Land rights	\$ 424,717	\$ -	28.56	50.00	2.00%	\$ 14,872	\$ -	\$ 14,872	\$ 14,872	\$ 0	\$ -	\$ 297	\$ 14,575
1808	Buildings	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1810	Leasehold Improvements	\$ 51,752	\$ -	15.63	25.00	4.00%	\$ 3,312	\$ -	\$ 3,312	\$ 3,312	\$ 0	\$ -		\$ 3,312
1815	Transformer Station Equipment >50 kV	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1820	Distribution Station Equipment <50 kV	\$ 2,035,685	\$ 35,448	22.51	40.00	2.50%	\$ 90,435	\$ 443	\$ 90,878	\$ 90,878	\$ 0	\$ 886		\$ 91,321
1825	Storage Battery Equipment	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1830	Poles, Towers & Fixtures	\$ 4,791,235	\$ 1,172,023	27.54	45.00	2.22%	\$ 173,990	\$ 13,022	\$ 187,013	\$ 187,013	\$ 0	\$ 26,045		\$ 200,035
1835	Overhead Conductors & Devices	\$ 5,716,025	\$ 1,314,249	41.88	60.00	1.67%	\$ 136,486	\$ 10,952	\$ 147,438	\$ 147,438	\$ 0	\$ 21,904		\$ 158,390
1840	Underground Conduit	\$ 1,547,804	\$ 37,200	32.06	40.00	2.50%	\$ 48,279	\$ 465	\$ 48,744	\$ 48,744	\$ 0	\$ 930		\$ 49,209
1845	Underground Conductors & Devices	\$ 7,382,140	\$ 454,700	23.78	40.00	2.50%	\$ 310,409	\$ 5,684	\$ 316,093	\$ 316,093	\$ 0	\$ 11,368		\$ 321,777
1850	Line Transformers	\$ 3,014,840	\$ 545,110	15.09	40.00	2.50%	\$ 199,830	\$ 6,814	\$ 206,644	\$ 206,644	\$ 0	\$ 13,628		\$ 213,458
1855	Services (Overhead & Underground)	\$ 2,259,956	\$ 207,405	29.09	50.00	2.00%	\$ 77,677	\$ 2,074	\$ 79,751	\$ 79,751	\$ 0	\$ 4,148		\$ 81,825
1860	Meters	\$ 220,222	\$ -	19.17	25.00	4.00%	\$ 11,490	\$ -	\$ 11,490	\$ 11,490	\$ 0	\$ -		\$ 11,490
1860	Meters (Smart Meters)	\$ 1,834,786	\$ 74,240	12.73	15.00	6.67%	\$ 144,147	\$ 2,475	\$ 146,621	\$ 146,621	\$ 0	\$ 4,949		\$ 149,096
1875	Street Lighting	\$ 4,976	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1905	Land	\$ 201,049	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1908	Buildings & Fixtures	\$ 465,719	\$ 25,000	16.28	50.00	2.00%	\$ 28,616	\$ 250	\$ 28,866	\$ 28,866	\$ 0	\$ 500		\$ 29,116
1910	Leasehold Improvements	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1915	Office Furniture & Equipment (10 years)	\$ 76,007	\$ 25,500	6.75	10.00	10.00%	\$ 11,261	\$ 1,275	\$ 12,536	\$ 12,536	\$ 0	\$ 2,550		\$ 13,811
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1920	Computer Equipment - Hardware	\$ 115,225	\$ 122,500	2.29	5.00	20.00%	\$ 50,415	\$ 12,250	\$ 62,665	\$ 62,665	\$ 0	\$ 24,500	\$ 12,533	\$ 62,382
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1930	Transportation Equipment	\$ 714,062	\$ -	4.47	5.00	20.00%	\$ 159,800	\$ -	\$ 159,800	\$ 159,800	\$ 0	\$ -		\$ 159,800
1935	Stores Equipment	\$ 13,652	\$ 4,000	7.79	10.00	10.00%	\$ 1,754	\$ 200	\$ 1,954	\$ 1,954	\$ 0	\$ 400		\$ 2,154
1940	Tools, Shop & Garage Equipment	\$ 299,447	\$ 27,000	9.73	10.00	10.00%	\$ 30,762	\$ 1,350	\$ 32,112	\$ 32,112	\$ 0	\$ 2,700		\$ 33,462
1945	Measurement & Testing Equipment	\$ 18,771	\$ 8,500	8.51	10.00	10.00%	\$ 2,206	\$ 425	\$ 2,631	\$ 2,631	\$ 0	\$ 850		\$ 3,056
1950	Power Operated Equipment	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1955	Communications Equipment	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1955	Communication Equipment (Smart Meters)	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1960	Miscellaneous Equipment	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1975	Load Management Controls Utility Premises	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1980	System Supervisor Equipment	\$ 618,334	\$ 367,850	7.27	15.00	6.67%	\$ 85,005	\$ 12,262	\$ 97,267	\$ 97,267	\$ 0	\$ 24,523		\$ 109,528
1985	Miscellaneous Fixed Assets	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1995	Contributions & Grants	\$ 6,144,728	\$ 1,083,954	29.28	35.00	2.86%	\$ 209,897	\$ 15,485	\$ 225,382	\$ 225,382	\$ 0	\$ 30,970		\$ 240,867
etc.						0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
						0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Total		\$ 26,054,641.00	\$ 4,083,921.00				\$ 1,437,744	\$ 101,481	\$ 1,539,226	\$ 1,539,226	\$ 0	\$ 202,961	\$ 45,380	\$ 1,595,325

Notes:

- Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.
- The applicant must provide an explanation of material variances in evidence
- The applicant should ensure that the years for new additions of assets are the asset useful lives determined by management in accordance with IFRS.
A recalculation should be performed to determine the average remaining life of opening balance of assets (i.e. excluding 2012 additions) under IFRS. For example, Asset A had a useful life of 20 years under CGAAP. On January 1, 2012, the date of transition, Asset A was 3 years depreciated. As a result, Asset A would have a remaining service life of 17 years (20 years less 3 years) under CGAAP as of January 1, 2012. Due to the transition to IFRS, management re-assessed the asset useful lives under IFRS principles and concluded that the revised useful life of Asset A is now 30 years. Therefore, the average remaining useful life of opening balance of Asset A is determined to be 27 years (30 years less 3 years) under IFRS as of January 1, 2012.
- NBV must exclude assets still on the books but which have been fully amortized or depreciated.
- This column refers to the calculated full year depreciation but excludes the depreciation expense on assets fully depreciated during the year. This column is used for the purpose of calculating depreciation expense in the following year on the next worksheet.

General: Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.

Appendix 2-CH
Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2013

		Year	2013	MIFRS			
Account	Description	Additions	Years (new additions only)	Depreciation Rate on New Additions	2013 Depreciation Expense ¹ (h)=2012 Full Year Depreciation + ((d)*0.5)/(f)	2013 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance ² (m) = (h) - (l)
		(d)	(f)	(g) = 1 / (f)			
1611	Computer Software (Formally known as Account 1925)	278,500	3.00	33.33%	\$ 174,811	\$ 174,811	\$ 0
1612	Land Rights (Formally known as Account 1906)	-	-	0.00%	\$ -	\$ -	\$ -
1805	Land	-	-	0.00%	\$ -	\$ -	\$ -
1806	Land rights	-	-	0.00%	\$ 14,575	\$ 14,575	\$ 0
1808	Buildings	-	-	0.00%	\$ -	\$ -	\$ -
1810	Leasehold Improvements	-	25.00	4.00%	\$ 3,312	\$ 3,312	\$ 0
1815	Transformer Station Equipment >50 kV	-	-	0.00%	\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV	194,422	40.00	2.50%	\$ 93,751	\$ 93,752	-\$ 1
1825	Storage Battery Equipment	-	-	0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	918,153	45.00	2.22%	\$ 210,237	\$ 210,238	-\$ 1
1835	Overhead Conductors & Devices	1,123,543	60.00	1.67%	\$ 167,753	\$ 167,753	\$ 0
1840	Underground Conduit	38,205	40.00	2.50%	\$ 49,687	\$ 49,686	\$ 1
1845	Underground Conductors & Devices	157,573	40.00	2.50%	\$ 323,747	\$ 323,746	\$ 1
1850	Line Transformers	649,500	40.00	2.50%	\$ 221,577	\$ 221,577	\$ 0
1855	Services (Overhead & Underground)	216,912	50.00	2.00%	\$ 83,994	\$ 83,994	\$ 0
1860	Meters	-	25.00	4.00%	\$ 11,490	\$ 11,490	\$ 0
1860	Meters (Smart Meters)	116,170	15.00	6.67%	\$ 152,968	\$ 152,968	\$ 0
1875	Street Lighting	-	-	0.00%	\$ -	\$ -	\$ -
1905	Land	-	-	0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	7,127,500	50.00	2.00%	\$ 100,391	\$ 100,391	\$ 0
1910	Leasehold Improvements	-	-	0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	35,000	10.00	10.00%	\$ 15,561	\$ 15,561	\$ 0
1915	Office Furniture & Equipment (5 years)	-	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	128,000	5.00	20.00%	\$ 75,182	\$ 75,182	\$ 0
1920	Computer Equip.-Hardware(Post Mar. 22/04)	-	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	-	-	0.00%	\$ -	\$ -	\$ -
1930	Transportation Equipment	110,000	5.00	20.00%	\$ 170,800	\$ 170,800	\$ 0
1935	Stores Equipment	4,200	10.00	10.00%	\$ 2,364	\$ 2,364	\$ 0
1940	Tools, Shop & Garage Equipment	20,000	10.00	10.00%	\$ 34,462	\$ 34,462	\$ 0
1945	Measurement & Testing Equipment	19,000	10.00	10.00%	\$ 4,006	\$ 4,006	\$ 0
1950	Power Operated Equipment	-	-	0.00%	\$ -	\$ -	\$ -
1955	Communications Equipment	-	-	0.00%	\$ -	\$ -	\$ -
1955	Communication Equipment (Smart Meters)	-	-	0.00%	\$ -	\$ -	\$ -
1960	Miscellaneous Equipment	-	-	0.00%	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises	-	-	0.00%	\$ -	\$ -	\$ -
1980	System Supervisor Equipment	266,697	15.00	6.67%	\$ 118,418	\$ 118,418	\$ 0
1985	Miscellaneous Fixed Assets	-	-	0.00%	\$ -	\$ -	\$ -
1995	Contributions & Grants	- 382,523	35.00	2.86%	-\$ 246,332	-\$ 246,332	\$ 0
etc.				0.00%	\$ -	\$ -	\$ -
				0.00%	\$ -	\$ -	\$ -
	Total	\$11,020,852			\$ 1,782,754	\$ 1,782,754	-\$ 0
	Depreciation expense adjustment resulting from amortization of Account 1575				-\$ 639,864.00		
	Total Depreciation expense to be included in the test year revenue requirement				\$ 1,142,890		

Notes:

- Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.
- The applicant must provide an explanation of material variances in evidence

General: Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.

Appendix 2-D Overhead Expense

The following table should be completed based on the information requested below. An explanation should be provided for any blank entries. The entries should include overhead costs that are currently capitalized on self-constructed assets under MIFRS or an alternate accounting standard.

	(A) ¹	(B)	(C)	(D)	(E) ¹	(F)	(G)
Nature of the Overhead Costs	Dollar Impact on PP&E Historic Year	Dollar Impact on PP&E Bridge Year	Dollar Impact on PP&E Test Year	Dollar Impact - PP&E Variance Test versus Bridge	Dollar Impact - PP&E Variance Test versus Historic	Directly Attributable? (Y/N)	Reasons why the overhead costs are allowed to be capitalized under MIFRS or an alternate accounting standard given limitations on capitalized overhead
employee benefits				\$ -	\$ -	Y	Employee wages directly attributed to a capital job are recorded to the applicable capital account. The associated employee benefits are recorded with the wages.
costs of site preparation				\$ -	\$ -	N	These costs are not currently capitalized by IHDSL.
initial delivery and handling costs				\$ -	\$ -	N	These costs are not currently capitalized by IHDSL.
costs of testing whether the asset is functioning properly				\$ -	\$ -	N	These costs are not currently capitalized by IHDSL.
professional fees				\$ -	\$ -	N	These costs are not currently capitalized by IHDSL.
costs of opening a new facility				\$ -	\$ -	N	These costs are not currently capitalized by IHDSL.
costs of introducing a new product or service (including costs of advertising and promotional activities)				\$ -	\$ -	N	These costs are not currently capitalized by IHDSL.
costs of conducting business in a new location or with a new class of customer (including costs of staff training)				\$ -	\$ -	N	These costs are not currently capitalized by IHDSL.
administration and other general overhead costs				\$ -	\$ -	N	These costs are not currently capitalized by IHDSL.
				\$ -	\$ -		
				\$ -	\$ -		
Insert description of additional item(s) and new rows if needed.				\$ -	\$ -		
Total	\$ -	\$ -	\$ -	\$ -	\$ -		

The following table should be completed based on the information requested below. An explanation should be provided for any blank entries. The entries should include overhead costs that were capitalized on self-constructed assets under CGAAP but are no longer capitalized under MIFRS or an alternate accounting standard and are included in OM&A.

	(A) ¹	(B)	(C)	(D)	(E) ¹	(F)	(G)
Nature of the Overhead Costs	Dollar Impact on OM&A Historic Year	Dollar Impact on OM&A Bridge Year	Dollar Impact on OM&A Test Year	Dollar Impact - OM&A Variance Test versus Bridge	Dollar Impact - OM&A Variance Test versus Historic	Directly Attributable? (Y/N)	Reasons why the overhead costs are not allowed to be capitalized under MIFRS or an alternate accounting standard given limitations on capitalized overhead
employee benefits				\$ -	\$ -	Y	Employee wages directly attributed to a capital job are recorded to the applicable capital account. The associated employee benefits are recorded with the wages.
costs of site preparation				\$ -	\$ -	N	These costs are not currently capitalized by IHDSL.
initial delivery and handling costs				\$ -	\$ -	N	These costs are not currently capitalized by IHDSL.
costs of testing whether the asset is functioning properly				\$ -	\$ -	N	These costs are not currently capitalized by IHDSL.
professional fees				\$ -	\$ -	N	These costs are not currently capitalized by IHDSL.
costs of opening a new facility				\$ -	\$ -	N	These costs are not currently capitalized by IHDSL.
costs of introducing a new product or service (including costs of advertising and promotional activities)				\$ -	\$ -	N	These costs are not currently capitalized by IHDSL.
costs of conducting business in a new location or with a new class of customer (including costs of administration and other general overhead costs)				\$ -	\$ -	N	These costs are not currently capitalized by IHDSL.
				\$ -	\$ -		
				\$ -	\$ -		
Insert description of additional item(s) and new rows if needed.				\$ -	\$ -		
Total	\$ -	\$ -	\$ -	\$ -	\$ -		

Notes:

- ¹ If the applicant chooses to adopt IFRS or an alternate accounting standard for financial reporting purposes in 2013, the applicant does not need to complete Columns A, E. If the applicant adopts IFRS or an alternate accounting standard for financial reporting purposes in 2012, the applicant must complete all columns.

- 1 For an applicant that adopts IFRS on January 1, 2013, the PP&E values as of January 1, 2012 under both CGAAP and MIFRS should be the same.
- 2 Amortization of the deferred balance in Account 1575 will start from the rebasing year.
Assume the utility requests for a certain disposition period, the amortization that should be included in the depreciation expense is calculated as:
$$\frac{\text{the opening balance of Account 1575}}{\text{the approved disposition period}}$$
- 3 Return on rate base associated with deferred balance is calculated as:
$$\frac{\text{the deferred account opening balance as of 2013 rebasing year} \times \text{WACC}}{\text{the approved disposition period}}$$

* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.
- 4 Consistent with the 4 year normal rate cycle, the model is using a 4 year amortization period as a default selection to "clear" the PP&E deferral account through a one-time adjustment to ratebase to capture and remove the impact of the accounting policy changes as caused by the transition from CGAAP to MIFRS.

Appendix 2-F Other Operating Revenue

USoA #	USoA Description	2009 Actual	2010 Actual	2011 Actual ²	2011 Actual ²	Bridge Year ³	Bridge Year ³	Test Year
						2012	2012	2013
	Reporting Basis	CGAAP	CGAAP	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS
4235	Specific Service Charges	\$ 142,194	\$ 127,673	\$ 166,067	\$ 166,067	\$ 149,670	\$ 149,670	\$ 154,100
4225	Late Payment Charges	\$ 105,597	\$ 111,120	\$ 104,841	\$ 104,841	\$ 110,402	\$ 110,402	\$ 113,700
4082	Retail Services Revenues	\$ 35,349	\$ 42,813	\$ 78,272	\$ 78,272	\$ 54,203	\$ 54,203	\$ 55,033
4210	Pole Rental	\$ 154,992	\$ 161,381	\$ 157,442	\$ 157,442	\$ 162,676	\$ 162,676	\$ 167,600
4305	Regulatory Debit	\$ -	\$ -	\$ -	\$ -	\$ 639,864	\$ 639,864	\$ -
4325	Special Purpose Chg Reco		\$ 49,901					
4355	Gain(Loss) on Disposal	\$ 33,840	\$ -	\$ 126,618	\$ 126,618	\$ 51,476	\$ 51,476	\$ 48,825
4375	Misc Non-Utility Income	\$ 377,961	\$ 287,996	\$ 279,583	\$ 279,583	\$ 384,806	\$ 384,806	\$ 500,668
4380	Misc Non-Utility Expense	\$ 331,366	\$ 389,430	\$ 268,700	\$ 268,700	\$ 405,862	\$ 405,862	\$ 469,228
4390	Misc Non-Utility Income	\$ 9,629	\$ 52,823	\$ 24,952	\$ 24,952	\$ 30,009	\$ 30,009	\$ 30,900
4405	Interest Income	\$ 23,617	\$ 36,839	\$ 53,328	\$ 53,328	\$ 14,600	\$ 14,600	\$ 3,000
4406	SRED Revenue	\$ -	\$ -	\$ 153,377	\$ 153,377	\$ 50,000	\$ 50,000	\$ 50,000
Specific Service Charges		\$ 142,194	\$ 127,673	\$ 166,067	\$ 166,067	\$ 149,670	\$ 149,670	\$ 154,100
Late Payment Charges		\$ 105,597	\$ 111,120	\$ 104,841	\$ 104,841	\$ 110,402	\$ 110,402	\$ 113,700
Other Operating Revenues		\$ 190,341	\$ 204,194	\$ 235,714	\$ 235,714	\$ 216,879	\$ 216,879	\$ 222,633
Other Income or Deductions		\$ 113,681	\$ 38,129	\$ 115,922	\$ 115,922	\$ 617,787	\$ 617,787	\$ 66,515
Total		\$ 551,813	\$ 481,116	\$ 622,544	\$ 622,544	\$ 140,836	\$ 140,836	\$ 556,948

Description

Account(s)

Specific Service Charges: 4235
Late Payment Charges: 4225
Other Distribution Revenues: 4080, 4082, 4084, 4090, 4205, 4210, 4215, 4220, 4240, 4245
Other Income and Expenses: 4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4360, 4365, 4370, 4375, 4380, 4385, 4390, 4395, 4398, 4405, 4415

Note: Add all applicable accounts listed above to the table and include all relevant information.

The above table assumes adoption of MIFRS as of January 1, 2013. If the adoption year differs, please adjust the table accordingly.

Account Breakdown Details

Account 4082 Retail Services Revenue

	2009 Actual	2010 Actual	2011 Actual ²	2011 Actual ²	Bridge Year ³	Bridge Year ³	Test Year
Reporting Basis					CGAAP	MIFRS	MIFRS
Retail Services Revenue	\$ 35,349	\$ 42,813	\$ 78,272	\$ 78,272	\$ 54,203	\$ 54,203	\$ 55,033
Total	\$ 35,349	\$ 42,813	\$ 78,272	\$ 78,272	\$ 54,203	\$ 54,203	\$ 55,033

Account 4210 Pole Rental

	2009 Actual	2010 Actual	2011 Actual ²	2011 Actual ²	Bridge Year ³	Bridge Year ³	Test Year
Reporting Basis					CGAAP	MIFRS	MIFRS
Pole Attachment revenue	\$ 154,992	\$ 161,381	\$ 157,442	\$ 157,442	\$ 162,676	\$ 162,676	\$ 167,600
Total	\$ 154,992	\$ 161,381	\$ 157,442	\$ 157,442	\$ 162,676	\$ 162,676	\$ 167,600

Account 4305 Regulatory Debit

	2009 Actual	2010 Actual	2011 Actual ²	2011 Actual ²	Bridge Year ³	Bridge Year ³	Test Year
Reporting Basis					CGAAP	MIFRS	MIFRS
Depreciation variance due to chg in useful li	\$ -	\$ -	\$ -	\$ -	\$ 639,864	\$ 639,864	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 639,864	\$ 639,864	\$ -

Account 4325

	2009 Actual	2010 Actual	2011 Actual ²	2011 Actual ²	Bridge Year ³	Bridge Year ³	Test Year
Reporting Basis					CGAAP	MIFRS	MIFRS
Special Purpose charge recovery	\$ -	\$ 49,901	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 49,901	\$ -	\$ -	\$ -	\$ -	\$ -

Account 4355 Gain/(Loss) on disposals

	2009 Actual	2010 Actual	2011 Actual ²	2011 Actual ²	Bridge Year ³	Bridge Year ³	Test Year
Reporting Basis					CGAAP	MIFRS	MIFRS
Gain/(Loss) on disposals of capital assets	\$ 33,840	\$ -	\$ 126,618	\$ 126,618	\$ 51,476	\$ 51,476	\$ 48,825
Total	\$ 33,840	\$ -	\$ 126,618	\$ 126,618	\$ 51,476	\$ 51,476	\$ 48,825

Account 4375 Misc Non-Utility Income

	2009 Actual	2010 Actual	2011 Actual ²	2011 Actual ²	Bridge Year ³	Bridge Year ³	Test Year
Reporting Basis					CGAAP	MIFRS	MIFRS
Water billing revenue	\$ -	\$ -	\$ -	\$ -	\$ 103,406	\$ 103,406	\$ 219,168
Interco management fee	\$ 29,091	\$ 18,842	\$ 7,575	\$ 7,575	\$ 6,700	\$ 6,700	\$ 6,800
OPA revenue	\$ 348,870	\$ 269,154	\$ 272,008	\$ 272,008	\$ 274,700	\$ 274,700	\$ 274,700
Total	\$ 377,961	\$ 287,996	\$ 279,583	\$ 279,583	\$ 384,806	\$ 384,806	\$ 500,668

Account 4380 Misc Non-Utility Expense

	2009 Actual	2010 Actual	2011 Actual ²	2011 Actual ²	Bridge Year ³	Bridge Year ³	Test Year
Reporting Basis					CGAAP	MIFRS	MIFRS
Water billing expenses	\$ -	\$ -	\$ -	\$ -	-\$ 127,762	-\$ 127,762	-\$ 191,128
Interco expense	-\$ 15,630	-\$ 2,888	-\$ 3,965	-\$ 3,965	-\$ 3,400	-\$ 3,400	-\$ 3,400
OPA expenses	-\$ 315,736	-\$ 386,542	-\$ 264,735	-\$ 264,735	-\$ 274,700	-\$ 274,700	-\$ 274,700
Total	-\$ 331,366	-\$ 389,430	-\$ 268,700	-\$ 268,700	-\$ 405,862	-\$ 405,862	-\$ 469,228

Account 4390 Misc Non-Utility Income

	2009 Actual	2010 Actual	2011 Actual ²	2011 Actual ²	Bridge Year ³	Bridge Year ³	Test Year
Reporting Basis					CGAAP	MIFRS	MIFRS
	\$ 9,629	\$ 52,823	\$ 24,952	\$ 24,952	\$ 30,009	\$ 30,009	\$ 30,900
Total	\$ 9,629	\$ 52,823	\$ 24,952	\$ 24,952	\$ 30,009	\$ 30,009	\$ 30,900

Account 4405 - Interest and Dividend Income

	2009 Actual	2010 Actual	2011 Actual ²	2011 Actual ²	Bridge Year ³	Bridge Year ³	Test Year
Reporting Basis					CGAAP	MIFRS	MIFRS
Regulatory accounts interest	\$ 7,765	\$ 31,796	\$ 37,901				
Bank interest	\$ 15,852	\$ 5,043	\$ 15,427			\$ 14,600	\$ 3,000
Total	\$ 23,617	\$ 36,839	\$ 53,328	\$ -	\$ -	\$ 14,600	\$ 3,000

Account 4406

	2009 Actual	2010 Actual	2011 Actual ²	2011 Actual ²	Bridge Year ³	Bridge Year ³	Test Year
Reporting Basis					CGAAP	MIFRS	MIFRS
SHRED revenue	\$ -	\$ -	\$ 153,377	\$ 153,377	\$ 50,000	\$ 50,000	\$ 50,000
Total	\$ -	\$ -	\$ 153,377	\$ 153,377	\$ 50,000	\$ 50,000	\$ 50,000

For each "Other Operating Revenue" and "Other Income or Deductions" Account, a detailed breakdown of the account components is required. See the example below for Account 4405, Interest and Dividend Income.

Account 4405 - Interest and Dividend Income

	2009 Actual	2010 Actual	2011 Actual ²	2011 Actual ²	Bridge Year	Bridge Year	Test Year
Reporting Basis	CGAAP	CGAAP	CGAAP		CGAAP	MIFRS	MIFRS
Short-term Investment Interest							
Bank Deposit Interest							
Miscellaneous Interest Revenue etc. ¹							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

1 List and specify any other interest revenue

Appendix 2-G
Detailed, Account by Account, OM&A Expense Table
(excluding Depreciation and Amortization)

Account Description	Last Rebasings Year (2009 Actuals)	2010 Actual	2011 Actual ²	2011 Actual ²	Bridge Year 2012 ³	Bridge Year 2012 ³	Test Year 2013
Reporting Basis	CGAAP	CGAAP	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS
Operations							
5005 Operation Supervision and Engineering	\$ 94,914	\$ 128,729	\$ 142,878	\$ 142,878	\$ 188,345	\$ 188,345	\$ 199,285
5010 Load Dispatching	\$ 8,118	\$ 6,141	\$ 10,772	\$ 10,772	\$ 10,700	\$ 10,700	\$ 11,050
5012 Station Buildings and Fixtures Expense	\$ 43,110	\$ 48,791	\$ 40,852	\$ 40,852	\$ 45,000	\$ 45,000	\$ 47,400
5014 Transformer Station Equipment - Operation Labour							
5015 Transformer Station Equipment - Operation Supplies and Expenses							
5016 Distribution Station Equipment - Operation Labour	\$ 6,999	\$ 6,943	\$ 6,632	\$ 6,632	\$ 6,900	\$ 6,900	\$ 7,100
5017 Distribution Station Equipment - Operation Supplies and Expenses	\$ 1,026	\$ 1,755	\$ 2,685	\$ 2,685	\$ 2,800	\$ 2,800	\$ 2,900
5020 Overhead Distribution Lines and Feeders - Operation Labour	\$ 69,027	\$ 74,500	\$ 96,661	\$ 96,661	\$ 107,000	\$ 107,000	\$ 109,100
5025 Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	\$ 36,414	\$ 34,688	\$ 21,151	\$ 21,151	\$ 24,100	\$ 24,100	\$ 25,050
5030 Overhead Sub-transmission Feeders - Operation	\$ 1,501	\$ 2,739	\$ 3,457	\$ 3,457	\$ 3,700	\$ 3,700	\$ 3,850
5035 Overhead Distribution Transformers - Operation	\$ 36	\$ 308	\$ 1,260	\$ 1,260	\$ 900	\$ 900	\$ 1,000
5040 Underground Distribution Lines and Feeders - Operation Labour	\$ 23,923	\$ 24,103	\$ 40,890	\$ 40,890	\$ 35,000	\$ 35,000	\$ 36,100
5045 Underground Distribution Lines and Feeders - Operation Supplies and Expenses	\$ 2,814	\$ 10,394	\$ 19,559	\$ 19,559	\$ 21,400	\$ 21,400	\$ 23,650
5050 Underground Sub-transmission Feeders - Operation							
5055 Underground Distribution Transformers - Operation							
5060 Street Lighting and Signal System Expense							
5065 Meter Expense	\$ 55,781	\$ 77,690	\$ 77,675	\$ 77,675	\$ 206,500	\$ 206,500	\$ 339,849
5070 Customer Premises - Operation Labour	\$ 43,380	\$ 43,122	\$ 42,062	\$ 42,062	\$ 47,000	\$ 47,000	\$ 48,400
5075 Customer Premises - Operation Materials and Expenses	\$ 3,842	\$ 7,544	\$ 13,553	\$ 13,553	\$ 14,250	\$ 14,250	\$ 14,800
5085 Miscellaneous Distribution Expenses	\$ 300,796	\$ 394,603	\$ 420,151	\$ 420,151	\$ 438,100	\$ 438,100	\$ 546,628
5090 Underground Distribution Lines and Feeders - Rental Paid							
5095 Overhead Distribution Lines and Feeders - Rental Paid	\$ 2,578	\$ 8,103	\$ 7,203	\$ 7,203	\$ 7,500	\$ 7,500	\$ 7,700
5096 Other Rent							
Total - Operations	\$ 694,259	\$ 870,153	\$ 947,441	\$ 947,441	\$ 1,159,195	\$ 1,159,195	\$ 1,423,862
Account Description	Last Rebasings Year (2009 Actuals)	2010 Actual	2011 Actual ²	2011 Actual ²	Bridge Year 2012 ³	Bridge Year 2012 ³	Test Year 2013
Maintenance							
5105 Maintenance Supervision and Engineering	\$ 16,047	\$ 17,770	\$ 16,605	\$ 16,605	\$ 18,900	\$ 18,900	\$ 19,550
5110 Maintenance of Buildings and Fixtures - Distribution Stations							
5112 Maintenance of Transformer Station Equipment							
5114 Maintenance of Distribution Station Equipment	\$ 42,337	\$ 53,377	\$ 37,758	\$ 37,758	\$ 54,600	\$ 54,600	\$ 56,230
5120 Maintenance of Poles, Towers and Fixtures	\$ 32,833	\$ 2,423	\$ 1,671	\$ 1,671	\$ 5,550	\$ 5,550	\$ 19,340
5125 Maintenance of Overhead Conductors and Devices	\$ 55,600	\$ 60,636	\$ 47,742	\$ 47,742	\$ 72,950	\$ 72,950	\$ 101,000
5130 Maintenance of Overhead Services	\$ 66,730	\$ 52,512	\$ 67,089	\$ 67,089	\$ 60,750	\$ 60,750	\$ 62,650
5135 Overhead Distribution Lines and Feeders - Right of Way	\$ 177,192	\$ 127,532	\$ 184,235	\$ 184,235	\$ 215,100	\$ 215,100	\$ 222,650
5145 Maintenance of Underground Conduit							
5150 Maintenance of Underground Conductors and Devices	\$ 3,716	\$ 1,996	\$ 2,587	\$ 2,587	\$ 4,750	\$ 4,750	\$ 5,050
5155 Maintenance of Underground Services	\$ 81,414	\$ 69,956	\$ 80,843	\$ 80,843	\$ 96,850	\$ 96,850	\$ 99,850
5160 Maintenance of Line Transformers	\$ 35,542	\$ 17,149	\$ 58,987	\$ 58,987	\$ 31,650	\$ 31,650	\$ 82,530
5165 Maintenance of Street Lighting and Signal Systems							
5170 Sentinel Lights - Labour							
5172 Sentinel Lights - Materials and Expenses							
5175 Maintenance of Meters	\$ 33,351	\$ 32,857	\$ 31,356	\$ 31,356	\$ 40,700	\$ 40,700	\$ 44,800
5178 Customer Installations Expenses - Leased Property							
5195 Maintenance of Other Installations on Customer Premises							
Total - Maintenance	\$ 544,762	\$ 436,208	\$ 528,873	\$ 528,873	\$ 601,800	\$ 601,800	\$ 713,650
Account Description	Last Rebasings Year (2009 Actuals)	2010 Actual	2011 Actual ²	2011 Actual ²	Bridge Year 2012 ³	Bridge Year 2012 ³	Test Year 2013
Billing and Collecting							
5305 Supervision	\$ 50,754	\$ 55,307	\$ 63,860	\$ 63,860	\$ 64,900	\$ 64,900	\$ 66,800
5310 Meter Reading Expense	\$ 137,851	\$ 125,935	\$ 69,829	\$ 69,829	\$ 33,300	\$ 33,300	\$ 38,000
5315 Customer Billing	\$ 352,201	\$ 335,375	\$ 376,323	\$ 376,323	\$ 384,600	\$ 384,600	\$ 480,600
5320 Collecting	\$ 293,500	\$ 268,080	\$ 286,478	\$ 286,478	\$ 327,800	\$ 327,800	\$ 340,820
5325 Collecting - Cash Over and Short	\$ 30	\$ 138	\$ 35	\$ 35	\$ 50	\$ 50	\$ 100
5330 Collection Charges							
5335 Bad Debt Expense	\$ 87,724	\$ 85,020	\$ 67,044	\$ 67,044	\$ 75,000	\$ 75,000	\$ 100,000
5340 Miscellaneous Customer Accounts Expenses	\$ 48,387	\$ 52,889	\$ 61,727	\$ 61,727	\$ 69,850	\$ 69,850	\$ 79,700
Total - Billing and Collecting	\$ 970,447	\$ 922,744	\$ 925,296	\$ 925,296	\$ 955,500	\$ 955,500	\$ 1,106,020
Account Description	Last Rebasings Year (2009 Actuals)	2010 Actual	2011 Actual ²	2011 Actual ²	Bridge Year 2012 ³	Bridge Year 2012 ³	Test Year 2013
Community Relations							
5405 Supervision							
5410 Community Relations - Sundry	\$ 7,572	\$ 5,867	\$ 15,137	\$ 15,137	\$ 14,400	\$ 14,400	\$ 19,400
5415 Energy Conservation	\$ -	\$ 41	\$ 208	\$ 208			
5420 Community Safety Program	\$ 1,704	\$ 1,000	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
5425 Miscellaneous Customer Service and Informational Expenses	\$ 1,550	\$ 2,206	\$ 2,547	\$ 2,547	\$ 2,500	\$ 2,500	\$ 3,000
5505 Supervision							
5510 Demonstrating and Selling Expense							

5515 Advertising Expenses							
5520 Miscellaneous Sales Expense							
Total - Community Relations	\$ 10,826	\$ 9,114	\$ 17,892	\$ 17,892	\$ 18,400	\$ 18,400	\$ 23,900
	Last						
	Rebasing						
	Year (2009						
	Actuals)	2010 Actual	2011 Actual²	2011 Actual²	Bridge Year	Bridge Year	Test Year
Account Description					2012³	2012³	2013
Administrative and General Expenses							
5605 Executive Salaries and Expenses	\$ 209,979	\$ 209,923	\$ 218,153	\$ 218,153	\$ 227,875	\$ 227,875	\$ 233,375
5610 Management Salaries and Expenses	\$ 189,103	\$ 201,551	\$ 214,395	\$ 214,395	\$ 225,025	\$ 225,025	\$ 232,247
5615 General Administrative Salaries and Expenses	\$ 486,302	\$ 576,121	\$ 673,158	\$ 673,158	\$ 699,800	\$ 699,800	\$ 849,125
5620 Office Supplies and Expenses	\$ 67,522	\$ 73,767	\$ 86,725	\$ 86,725	\$ 94,000	\$ 94,000	\$ 107,000
5625 Administrative Expense Transferred - Credit							
5630 Outside Services Employed	\$ 64,876	\$ 93,488	\$ 104,144	\$ 104,144	\$ 148,500	\$ 148,500	\$ 152,895
5635 Property Insurance	\$ 39,448	\$ 75,239	\$ 57,252	\$ 57,252	\$ 59,470	\$ 59,470	\$ 61,254
5640 Injuries and Damages	\$ 34,487	\$ 30,319	\$ 34,561	\$ 34,561	\$ 37,000	\$ 37,000	\$ 38,110
5645 OMERS Pensions and Benefits	\$ 28,828	\$ 3,555	\$ 3,461	\$ 3,461	\$ 4,400	\$ 4,400	\$ 4,500
5646 Employee Pensions and OPEB							
5647 Employee Sick Leave							
5650 Franchise Requirements							
5655 Regulatory Expenses	\$ 99,623	\$ 44,657	\$ 56,135	\$ 56,135	\$ 56,000	\$ 56,000	\$ 107,000
5660 General Advertising Expenses							
5665 Miscellaneous General Expenses	\$ 91,366	\$ 104,035	\$ 105,153	\$ 105,153	\$ 116,395	\$ 116,395	\$ 114,884
5670 Rent	\$ 755	\$ 319	\$ 335	\$ 335	\$ 600	\$ 600	\$ 750
5672 Lease Payment Charge							
5675 Maintenance of General Plant	\$ 155,401	\$ 198,768	\$ 181,370	\$ 181,370	\$ 221,000	\$ 221,000	\$ 286,500
5680 Electrical Safety Authority Fees	\$ 8,427	\$ 8,627	\$ 8,928	\$ 8,928	\$ 9,800	\$ 9,800	\$ 10,000
5681 Special Purpose Charge Expense		\$ 49,901					
5685 Independent Electricity System Operator Fees and Penalties							
5695 OM&A Contra Account							
6205 Donations	\$ 844	\$ 1,718	\$ 531	\$ 531	\$ 1,000	\$ 1,000	\$ 1,000
6205 Donations, Sub-account LEAP Funding			\$ 32,483	\$ 32,483			
Total - Administrative and General Expenses	\$ 1,476,961	\$ 1,671,988	\$ 1,776,784	\$ 1,776,784	\$ 1,900,865	\$ 1,900,865	\$ 2,198,640
Total OM&A	\$ 3,697,255	\$ 3,910,207	\$ 4,196,286	\$ 4,196,286	\$ 4,635,760	\$ 4,635,760	\$ 5,466,072
Adjustments for non-recoverable items							
5681 Special Purpose Charge Expense		\$ 49,901	\$ -				
6205 Donations ¹	\$ 844	\$ 1,718	\$ 531	\$ 531	\$ 1,000	\$ 1,000	\$ 1,000
Total Recoverable OM&A	\$ 3,696,411	\$ 3,858,588	\$ 4,195,755	\$ 4,195,755	\$ 4,634,760	\$ 4,634,760	\$ 5,465,072

¹ Account 6205 - Donations is generally non-recoverable. However, the sub-account LEAP funding of account 6205 is generally recoverable.

Note:

- 1 If it has been more than three years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than three years ago, a minimum of three years of actual information is required.
- 2 If the applicant is adopting IFRS or an alternate accounting standard as of January 1, 2012 for financial reporting purposes, 2011 must be presented on both a CGAAP and MIFRS (or alternate accounting standard) basis.
- 3 If the applicant is adopting IFRS or an alternate accounting standard as of January 1, 2013 for financial reporting purposes, 2012 must be presented on both a CGAAP and MIFRS (or alternate accounting standard) basis.

Appendix 2-H
OM&A Detailed Variance Analysis
(excluding Depreciation and Amortization)

		Last Board-approved Rebasing Year (2009 Year)	Most Current Actuals Year 2011	Test Year 2013	Test Year Versus Last Rebasing		Test Year Versus Most Current Actuals	
Account	Description				Variance (\$)	Percentage	Variance (\$)	Percentage
Reporting Basis		CGAAP	CGAAP	MIFRS				
Operations								
5005	Operation Supervision and Engineering	\$ 72,325	\$ 142,878	\$ 199,285	\$ 126,960	175.54%	\$ 56,407	39.48%
5010	Load Dispatching	\$ 6,050	\$ 10,772	\$ 11,050	\$ 5,000	82.64%	\$ 278	2.58%
5012	Station Buildings and Fixtures Expense	\$ 40,400	\$ 40,852	\$ 47,400	\$ 7,000	17.33%	\$ 6,548	16.03%
5014	Transformer Station Equipment - Operation Labour	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
5016	Distribution Station Equipment - Operation Labour	\$ 7,400	\$ 6,632	\$ 7,100	\$ 300	-4.05%	\$ 468	7.06%
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$ 2,000	\$ 2,685	\$ 2,900	\$ 900	45.00%	\$ 215	8.01%
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$ 40,850	\$ 96,661	\$ 109,100	\$ 68,250	167.07%	\$ 12,439	12.87%
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	\$ 36,600	\$ 21,151	\$ 25,050	\$ 11,550	-31.56%	\$ 3,899	18.43%
5030	Overhead Sub-transmission Feeders - Operation	\$ 3,250	\$ 3,457	\$ 3,850	\$ 600	18.46%	\$ 393	11.37%
5035	Overhead Distribution Transformers - Operation	\$ 3,650	\$ 1,260	\$ 1,000	\$ 2,650	-72.60%	\$ 260	-20.63%
5040	Underground Distribution Lines and Feeders - Operation Labour	\$ 27,000	\$ 40,890	\$ 36,100	\$ 9,100	33.70%	\$ 4,790	-11.71%
5045	Underground Distribution Lines and Feeders - Operation Supplies and Expenses	\$ 8,950	\$ 19,559	\$ 23,650	\$ 14,700	164.25%	\$ 4,091	20.92%
5050	Underground Sub-transmission Feeders - Operation	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
5055	Underground Distribution Transformers - Operation	\$ 250	\$ -	\$ -	\$ 250	-100.00%	\$ -	-
5060	Street Lighting and Signal System Expense	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
5065	Meter Expense	\$ 67,750	\$ 77,675	\$ 339,849	\$ 272,099	401.62%	\$ 262,174	337.53%
5070	Customer Premises - Operation Labour	\$ 47,200	\$ 42,062	\$ 48,400	\$ 1,200	2.54%	\$ 6,338	15.07%
5075	Customer Premises - Operation Materials and Expenses	\$ 9,500	\$ 13,553	\$ 14,800	\$ 5,300	55.79%	\$ 1,247	9.20%
5085	Miscellaneous Distribution Expenses	\$ 401,700	\$ 420,151	\$ 546,628	\$ 144,928	36.08%	\$ 126,477	30.10%
5090	Underground Distribution Lines and Feeders - Rental Paid	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$ 3,700	\$ 7,203	\$ 7,700	\$ 4,000	108.11%	\$ 497	6.90%
5096	Other Rent	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
Total - Operations		\$ 778,575	\$ 947,441	\$ 1,423,862	\$ 645,287	82.88%	\$ 476,421	50.29%
Account	Description	Last Board-approved Rebasing Year 2011	Most Current Actuals Year 2011	Test Year	Test Year Versus Last		Test Year Versus Most	
					Variance (\$)	Percentage Change (%)	Variance (\$)	Percentage Change (%)
Reporting Basis		CGAAP	CGAAP	MIFRS				
Maintenance								
5105	Maintenance Supervision and Engineering	\$ 11,950	\$ 16,605	\$ 19,550	\$ 7,600	63.60%	\$ 2,945	17.74%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
5112	Maintenance of Transformer Station Equipment	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
5114	Maintenance of Distribution Station Equipment	\$ 39,300	\$ 37,758	\$ 56,230	\$ 16,930	43.08%	\$ 18,472	48.92%
5120	Maintenance of Poles, Towers and Fixtures	\$ 44,680	\$ 1,671	\$ 19,340	\$ 25,340	-56.71%	\$ 17,669	1057.39%
5125	Maintenance of Overhead Conductors and Devices	\$ 143,500	\$ 47,742	\$ 101,000	\$ 42,500	-29.62%	\$ 53,258	111.55%
5130	Maintenance of Overhead Services	\$ 67,700	\$ 67,089	\$ 62,650	\$ 5,050	-7.46%	\$ 4,439	-6.62%
5135	Overhead Distribution Lines and Feeders - Right of Way	\$ 188,100	\$ 184,235	\$ 222,650	\$ 34,550	18.37%	\$ 38,415	20.85%
5145	Maintenance of Underground Conduit	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
5150	Maintenance of Underground Conductors and Devices	\$ 13,050	\$ 2,587	\$ 5,050	\$ 8,000	-61.30%	\$ 2,463	95.21%
5155	Maintenance of Underground Services	\$ 64,550	\$ 80,843	\$ 99,850	\$ 35,300	54.69%	\$ 19,007	23.51%
5160	Maintenance of Line Transformers	\$ 50,250	\$ 58,987	\$ 82,530	\$ 32,280	64.24%	\$ 23,543	39.91%
5165	Maintenance of Street Lighting and Signal Systems	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
5170	Sentinel Lights - Labour	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
5172	Sentinel Lights - Materials and Expenses	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
5175	Maintenance of Meters	\$ 34,000	\$ 31,356	\$ 44,800	\$ 10,800	31.76%	\$ 13,444	42.88%
5178	Customer Installations Expenses - Leased Property	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
5195	Maintenance of Other Installations on Customer Premises	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
Total - Maintenance		\$ 657,080	\$ 528,873	\$ 713,650	\$ 56,570	8.61%	\$ 184,777	34.94%
Account	Description	Last Board-approved Rebasing Year 2011	Most Current Actuals Year 2011	Test Year	Test Year Versus Last		Test Year Versus Most	
					Variance (\$)	Percentage Change (%)	Variance (\$)	Percentage Change (%)
Reporting Basis		CGAAP	CGAAP	MIFRS				
Billing and Collecting								
5305	Supervision	\$ 44,900	\$ 63,860	\$ 66,800	\$ 21,900	48.78%	\$ 2,940	4.60%
5310	Meter Reading Expense	\$ 153,200	\$ 69,829	\$ 38,000	\$ 115,200	-75.20%	\$ 31,829	-45.58%
5315	Customer Billing	\$ 383,950	\$ 376,323	\$ 480,600	\$ 96,650	25.17%	\$ 104,277	27.71%
5320	Collecting	\$ 345,200	\$ 286,478	\$ 340,820	\$ 4,380	-1.27%	\$ 54,342	18.97%
5325	Collecting - Cash Over and Short	\$ 50	\$ 35	\$ 100	\$ 50	100.00%	\$ 65	185.71%
5330	Collection Charges	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
5335	Bad Debt Expense	\$ 30,000	\$ 67,044	\$ 100,000	\$ 70,000	233.33%	\$ 32,956	49.16%
5340	Miscellaneous Customer Accounts Expenses	\$ 53,300	\$ 61,727	\$ 79,700	\$ 26,400	49.53%	\$ 17,973	29.12%
Total - Billing and Collecting		\$ 1,010,600	\$ 925,296	\$ 1,106,020	\$ 95,420	9.44%	\$ 180,724	19.53%
		Last Board-approved Rebasing Year 2011	Most Current Actuals Year 2011	Test Year	Test Year Versus Last		Test Year Versus Most	
Account	Description				Variance (\$)	Percentage Change (%)	Variance (\$)	Percentage Change (%)
Reporting Basis		CGAAP	CGAAP	MIFRS				
Community Relations								
5405	Supervision	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
5410	Community Relations - Sundry	\$ 8,100	\$ 15,137	\$ 19,400	\$ 11,300	139.51%	\$ 4,263	28.16%
5415	Energy Conservation	\$ -	\$ 208	\$ -	\$ -	-	\$ 208	-100.00%
5420	Community Safety Program	\$ 1,000	\$ -	\$ 1,500	\$ 500	50.00%	\$ 1,500	-
5425	Miscellaneous Customer Service and Informational Expenses	\$ 2,600	\$ 2,547	\$ 3,000	\$ 400	15.38%	\$ 453	17.79%
5505	Supervision	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
5510	Demonstrating and Selling Expense	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
5515	Advertising Expenses	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
5520	Miscellaneous Sales Expense	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
Total - Community Relations		\$ 11,700	\$ 17,892	\$ 23,900	\$ 12,200	104.27%	\$ 6,008	33.58%
		Last Board-	Most Current		Test Year Versus Last		Test Year Versus Most	
		approved	Actuals		Variance (\$)	Percentage	Variance (\$)	Percentage
		Rebasings	Year 2011		Change (%)	Change (%)	Change (%)	Change (%)
		CGAAP	CGAAP	MIFRS				

Account	Description	approved Rebasing	Actuals Year 2011	Test Year	Variance (\$)	Percentage Change (%)	Variance (\$)	Percentage Change (%)
Reporting Basis		CGAAP	CGAAP	MIFRS				
Administrative and General Expenses								
5605	Executive Salaries and Expenses	\$ 214,350	\$ 218,153	\$ 233,375	\$ 19,025	8.88%	\$ 15,222	6.98%
5610	Management Salaries and Expenses	\$ 165,525	\$ 214,395	\$ 232,247	\$ 66,722	40.31%	\$ 17,852	8.33%
5615	General Administrative Salaries and Expenses	\$ 519,170	\$ 673,158	\$ 849,125	\$ 329,955	63.55%	\$ 175,967	26.14%
5620	Office Supplies and Expenses	\$ 82,450	\$ 86,725	\$ 107,000	\$ 24,550	29.78%	\$ 20,275	23.38%
5625	Administrative Expense Transferred - Credit		\$ -	\$ -	\$ -		\$ -	
5630	Outside Services Employed	\$ 56,800	\$ 104,144	\$ 152,895	\$ 96,095	169.18%	\$ 48,751	46.81%
5635	Property Insurance	\$ 44,200	\$ 57,252	\$ 61,254	\$ 17,054	38.58%	\$ 4,002	6.99%
5640	Injuries and Damages	\$ 40,600	\$ 34,561	\$ 38,110	\$ 2,490	-6.13%	\$ 3,549	10.27%
5645	OMERS Pensions and Benefits	\$ 7,516	\$ 3,461	\$ 4,500	\$ 3,016	-40.13%	\$ 1,039	30.02%
5646	Employee Pensions and OPEB		\$ -	\$ -	\$ -		\$ -	
5647	Employee Sick Leave		\$ -	\$ -	\$ -		\$ -	
5650	Franchise Requirements		\$ -	\$ -	\$ -		\$ -	
5655	Regulatory Expenses	\$ 90,690	\$ 56,135	\$ 107,000	\$ 16,310	17.98%	\$ 50,865	90.61%
5660	General Advertising Expenses		\$ -	\$ -	\$ -		\$ -	
5665	Miscellaneous General Expenses	\$ 51,434	\$ 105,153	\$ 114,884	\$ 63,450	123.36%	\$ 9,731	9.25%
5670	Rent	\$ 350	\$ 335	\$ 750	\$ 400	114.29%	\$ 415	123.88%
5672	Lease Payment Charge		\$ -	\$ -	\$ -		\$ -	
5675	Maintenance of General Plant	\$ 150,600	\$ 181,370	\$ 286,500	\$ 135,900	90.24%	\$ 105,130	57.96%
5680	Electrical Safety Authority Fees	\$ 16,100	\$ 8,928	\$ 10,000	\$ 6,100	-37.89%	\$ 1,072	12.01%
5681	Special Purpose Charge Expense		\$ -	\$ -	\$ -		\$ -	
5685	Independent Electricity System Operator Fees and Penalties		\$ -	\$ -	\$ -		\$ -	
5695	OM&A Contra Account		\$ -	\$ -	\$ -		\$ -	
6205	Donations	\$ 1,600	\$ 531	\$ 1,000	\$ 600	-37.50%	\$ 469	88.32%
6205	Donations, Sub-account LEAP Funding	\$ -	\$ 32,483	\$ -	\$ -		\$ 32,483	-100.00%
Total - Administrative and General Expenses		\$ 1,441,385	\$ 1,776,784	\$ 2,198,640	\$ 757,255	52.54%	\$ 421,856	23.74%
Total OM&A		\$ 3,899,340	\$ 4,196,286	\$ 5,466,072	\$ 1,566,732	40.18%	\$ 1,269,786	30.26%
Adjustments for non-recoverable items								
5681	Special Purpose Charge Expense	\$ -	\$ -	\$ -	\$ -		\$ -	
6205	Donations ¹	\$ 1,600	\$ 531	\$ 1,000	\$ 600	-37.50%	\$ 469	88.32%
					\$ -		\$ -	
					\$ -		\$ -	
					\$ -		\$ -	
Total Recoverable OM&A		\$ 3,897,740	\$ 4,195,755	\$ 5,465,072	\$ 1,567,332	40.21%	\$ 1,269,317	30.25%

¹ Account 6205 - Donations is generally non-recoverable. However, the sub-account LEAP funding of account 6205 is generally recoverable.

Note:

- 1 If the applicant is adopting IFRS or an alternate accounting standard as of January 1, 2013 for financial reporting purposes, Column D "Most Current Actual Year" must be provided on CGAAP
- 2 If the applicant is adopting IFRS or an alternate accounting standard as of January 1, 2012 for financial reporting purposes, Column D "Most Current Actual Year" must be provided on that standard.

Appendix 2-I
Summary of Recoverable OM&A Expenses

	Last Rebasings Year (2009 BA)	Last Rebasings Year (2009 Actuals)	2010 Actuals	2011 Actuals	2012 Bridge Year	2013 Test Year
Reporting Basis	CGAAP	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS
Operations	\$ 778,575	\$ 694,259	\$ 870,153	\$ 947,441	\$ 1,159,195	\$ 1,423,862
Maintenance	\$ 657,080	\$ 544,762	\$ 436,208	\$ 528,873	\$ 601,800	\$ 713,650
SubTotal	\$ 1,435,655	\$ 1,239,021	\$ 1,306,361	\$ 1,476,314	\$ 1,760,995	\$ 2,137,512
%Change (year over year)			5.4%	13.0%	19.3%	21.4%
%Change (Test Year vs Last Rebasings Year - Actual)						72.5%
Billing and Collecting	\$ 1,010,600	\$ 970,447	\$ 922,744	\$ 925,296	\$ 955,500	\$ 1,106,020
Community Relations	\$ 11,700	\$ 10,826	\$ 9,114	\$ 17,892	\$ 18,400	\$ 23,900
Administrative and General	\$ 1,439,785	\$ 1,476,117	\$ 1,620,369	\$ 1,776,253	\$ 1,899,865	\$ 2,197,640
SubTotal	\$ 2,462,085	\$ 2,457,390	\$ 2,552,227	\$ 2,719,441	\$ 2,873,765	\$ 3,327,560
%Change (year over year)			3.9%	6.6%	5.7%	15.8%
%Change (Test Year vs Last Rebasings Year - Actual)						35.4%
Total	\$ 3,897,740	\$ 3,696,411	\$ 3,858,588	\$ 4,195,755	\$ 4,634,760	\$ 5,465,072
%Change (year over year)			4.4%	8.7%	10.5%	17.9%

	Last Rebasings Year (2009 BA)	Last Rebasings Year (2009 Actuals)	2010 Actuals	2011 Actuals	2012 Bridge Year	2013 Test Year
Operations	\$ 778,575	\$ 694,259	\$ 870,153	\$ 947,441	\$ 1,159,195	\$ 1,423,862
Maintenance	\$ 657,080	\$ 544,762	\$ 436,208	\$ 528,873	\$ 601,800	\$ 713,650
Billing and Collecting	\$ 1,010,600	\$ 970,447	\$ 922,744	\$ 925,296	\$ 955,500	\$ 1,106,020
Community Relations	\$ 11,700	\$ 10,826	\$ 9,114	\$ 17,892	\$ 18,400	\$ 23,900
Administrative and General	\$ 1,439,785	\$ 1,476,117	\$ 1,620,369	\$ 1,776,253	\$ 1,899,865	\$ 2,197,640
Total	\$ 3,897,740	\$ 3,696,411	\$ 3,858,588	\$ 4,195,755	\$ 4,634,760	\$ 5,465,072
%Change (year over year)			4.4%	8.7%	10.5%	17.9%

	Last Rebasings Year (2009 BA)	Last Rebasings Year (2009 Actuals)	Variance 2009 BA – 2009 Actuals	2010 Actuals	Variance 2010 Actuals vs. 2009 Actuals	2011 Actuals	Variance 2011 Actuals vs. 2010 Actuals	2012 Bridge Year	Variance 2012 Bridge vs. 2011 Actuals	2013 Test Year	Variance 2013 Test vs. 2012 Bridge
Operations	\$ 778,575	\$ 694,259	\$ 84,316	\$ 870,153	\$ 175,894	\$ 947,441	\$ 77,288	\$ 1,159,195	\$ 211,754	\$ 1,423,862	\$ 264,667
Maintenance	\$ 657,080	\$ 544,762	\$ 112,318	\$ 436,208	\$ 108,554	\$ 528,873	\$ 92,665	\$ 601,800	\$ 72,927	\$ 713,650	\$ 111,850
Billing and Collecting	\$ 1,010,600	\$ 970,447	\$ 40,153	\$ 922,744	\$ 47,703	\$ 925,296	\$ 2,552	\$ 955,500	\$ 30,204	\$ 1,106,020	\$ 150,520
Community Relations	\$ 11,700	\$ 10,826	\$ 874	\$ 9,114	\$ 1,712	\$ 17,892	\$ 8,778	\$ 18,400	\$ 508	\$ 23,900	\$ 5,500
Administrative and General	\$ 1,439,785	\$ 1,476,117	\$ 36,332	\$ 1,620,369	\$ 144,252	\$ 1,776,253	\$ 155,884	\$ 1,899,865	\$ 123,612	\$ 2,197,640	\$ 297,775
Total OM&A Expenses	\$ 3,897,740	\$ 3,696,411	\$ 201,329	\$ 3,858,588	\$ 162,177	\$ 4,195,755	\$ 337,167	\$ 4,634,760	\$ 439,005	\$ 5,465,072	\$ 830,312
Variance from previous year				\$ 162,177		\$ 337,167		\$ 439,005		\$ 830,312	
Percent change (year over year)				4%		9%		10%		18%	
Percent Change: Test year vs. Most Current Actual						30.25%					
Simple average of % variance for all years						47.85%					10.4%
Compound Annual Growth Rate for all years											10.3%
Compound Growth Rate (2011 Actuals vs. 2009 Actuals)						13.51%					

Note:

- "BA" = Board-Approved
- If it has been more than three years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than three years ago, a minimum of three years of actual information is required.
- Recoverable OM&A that is included on these tables should be identical to the recoverable OM&A that is shown for the corresponding periods on Appendix 2-H.

File Number:	EB-2012-0139
Exhibit:	04/01/1900
Tab:	02/01/1900
Schedule:	03/01/1900
Page:	
Date:	31-Aug-12

Appendix 2-J

OM&A Cost Driver Table

OM&A	Last Rebasing Year (2009 Actuals)	2010 Actuals	2011 Actuals	2012 Bridge Year	2013 Test Year
Reporting Basis					
Opening Balance	\$ 3,897,740	\$ 3,696,411	\$ 3,858,588	\$ 4,195,755	\$ 4,634,760
Cost Driver #1 - 3% inflation		\$ 110,892	\$ 115,758	\$ 125,873	\$ 139,043
Cost Driver #2 - Asset Mgt Plan	-\$ 174,800	-\$ 193,602	-\$ 301,710	-\$ 94,856	\$ 81,834
Cost Driver #3 - Meter/Smart meter costs	\$ -	\$ -	-\$ 47,000	\$ 155,800	\$ 25,000
Cost Driver #4 - Payroll cost	-\$ 91,500	\$ 198,787	\$ 563,119	\$ 231,781	\$ 436,225
Cost Driver #5 - Bad debts	\$ 58,000	-\$ 2,700	-\$ 20,500	\$ 8,000	\$ 22,750
Cost Driver #6 - Admin services	\$ 6,971	\$ 48,800	\$ 19,000	\$ 12,407	\$ 125,460
Cost Driver #7 - Annual leap program			\$ 8,500		
Closing Balance	\$ 3,696,411	\$ 3,858,588	\$ 4,195,755	\$ 4,634,760	\$ 5,465,072

Notes:

- 1 For each year, a detailed explanation for each cost driver and associated amount is required.
- 2 The closing balance for each year becomes the opening balance for the next year.
- 3 If it has been more than three years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than three years ago, a minimum of
- 4 Opening Balance for "Last Rebasing Year" (cell B15) should be equal to the Board-Approved amount.

File Number: EB-2012-0139
 Exhibit:
 Tab:
 Schedule:
 Page:
 Date: 31-Aug-12

**Appendix 2-K
Employee Costs**

	Last Rebasings Year (2009 Board- Approved)	Last Rebasings Year (2009 Actuals)	2010 Actuals	2011 Actuals	2012 Bridge Year	2013 Test Year
Reporting Basis	CGAAP	CGAAP	CGAAP	CGAAP	CGAAP	MIFRS
Number of Employees (FTEs including Part-Time)¹						
Executive						
Management	8.0	9.0	10.0	10.5	11.5	11.5
Non-Union						
Union	18.3	17.8	22.5	23.8	24.8	29.0
Total	26.3	26.8	32.5	34.3	36.3	40.5
Number of Part-Time Employees						
Executive						
Management				0.5	0.5	0.5
Non-Union						
Union			0.5	0.5	0.5	1.0
Total	-	-	0.5	1.0	1.0	1.5
Total Salary and Wages						
Executive						
Management	763,988	753,181	884,166	995,530	1,162,162	1,217,027
Non-Union						
Union	944,616	857,886	964,139	1,349,452	1,533,214	1,916,707
Total	\$ 1,708,604	\$ 1,611,067	\$ 1,848,304	\$ 2,344,982	\$ 2,695,376	\$ 3,133,734
Current Benefits						
Executive						
Management	174,100	157,021	186,477	217,805	272,291	296,878
Non-Union						
Union	234,594	188,590	213,432	299,128	362,440	475,994
Total	\$ 408,693	\$ 345,611	\$ 399,909	\$ 516,933	\$ 634,730	\$ 772,872
Accrued Pension and Post-Retirement Benefits						
Executive						
Management	2,192	1,511	1,094	1,059	1,394	1,278
Non-Union						
Union	5,015	2,989	2,461	2,402	3,006	3,222
Total	\$ 7,207	\$ 4,500	\$ 3,555	\$ 3,461	\$ 4,400	\$ 4,500
Total Benefits (Current + Accrued)						
Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management	\$ 176,292	\$ 158,532	\$ 187,571	\$ 218,865	\$ 273,685	\$ 298,156
Non-Union	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Union	\$ 239,608	\$ 191,579	\$ 215,893	\$ 301,529	\$ 365,446	\$ 479,216
Total	\$ 415,900	\$ 350,111	\$ 403,464	\$ 520,394	\$ 639,130	\$ 777,372
Total Compensation (Salary, Wages, & Benefits)						
Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management	\$ 940,280	\$ 911,713	\$ 1,071,736	\$ 1,214,394	\$ 1,435,847	\$ 1,515,183
Non-Union	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Union	\$ 1,184,225	\$ 1,049,464	\$ 1,180,032	\$ 1,650,981	\$ 1,898,660	\$ 2,395,923
Total	\$ 2,124,504	\$ 1,961,178	\$ 2,251,768	\$ 2,865,376	\$ 3,334,506	\$ 3,911,106
Compensation - Average Yearly Base Wages						
Executive						
Management	90,994	79,303	82,879	88,270	94,710	99,290
Non-Union						
Union	51,500	48,159	42,159	53,483	58,458	63,129
Total						
Compensation - Average Yearly Overtime						
Executive						
Management	4,505	4,383	5,538	6,543	6,348	6,538
Non-Union						
Union	118	37	691	3,217	3,365	2,964
Total						
Compensation - Average Yearly Incentive Pay						
Executive						
Management						
Non-Union						
Union						
Total						
Compensation - Average Yearly Benefits						
Executive						
Management	22,036	17,447	18,648	20,743	23,677	25,815
Non-Union						
Union	13,093	10,595	9,486	12,568	14,614	16,414
Total						
Total Compensation	\$ 2,124,504	\$ 1,961,178	\$ 2,251,768	\$ 2,865,376	\$ 3,334,506	\$ 3,911,106
Total Compensation Capitalized (CGAAP)	\$ 147,000	\$ 135,014	\$ 245,271	\$ 474,840	\$ 697,092	
Total Compensation Charged to OM&A (CGAAP)	\$ 1,977,504.46	\$ 1,826,163.51	\$ 2,006,497.46	\$ 2,390,535.53	\$ 2,637,414.49	
Total Compensation Capitalized (MIFRS)				\$ 474,840	\$ 697,092	\$ 792,446
Total Compensation Charged to OM&A (MIFRS)				\$ 2,390,535.53	\$ 2,637,414.49	\$ 3,118,660.00

¹ If an applicant wishes to use headcount, it must also file the same schedule on an FTE basis.

Note:

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Appendix 2-L Recoverable OM&A Cost per Customer and per FTEE

	Last Rebasing Year (2009 Board- Approved)	Last Rebasing Year (2009 Actuals)	2010 Actuals	2011 Actuals	2012 Bridge Year	2013 Test Year
Reporting Basis	CGAAP	CGAAP	CGAAP	CGAAP	CGAAP	MIFRS
Number of Customers	14,411	14,460	14,584	14,742	14,952	15,165
Total Recoverable OM&A from Appendix 2-I	\$ 3,897,740	\$ 3,696,411	\$ 3,858,588	\$ 4,195,755	\$ 4,634,760	\$ 5,465,072
OM&A cost per customer	\$ 270.47	\$ 255.63	\$ 264.58	\$ 284.61	\$ 309.98	\$ 360.37
Number of FTEEs	26.3	26.8	32.5	34.3	36.3	40.5
Customers/FTEEs	547.95	539.55	448.74	429.80	411.90	374.44
OM&A Cost per FTEE	148,203.04	137,925.78	118,725.78	122,325.22	127,679.34	134,940.05

Notes:

- 1 If it has been more than three years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than three years ago, a minimum of three years of actual information is required.
- 2 The method of calculating the number of customers must be identified. The number of residential, GS<=50 per load forecast
- 3 The method of calculating the number of FTEEs must be identified. See also Appendix 2-K
- 4 The number of customers and the number of FTEEs should correspond to mid-year or average of January 1 and December 31 figures.

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Appendix 2-M Regulatory Cost Schedule

Regulatory Cost Category	USoA Account	USoA Account Balance	Ongoing or One-time Cost? ²	Last Rebasing Year (2009 Board Approved)	Most Current Actuals Year 2011	2012 Bridge Year	Annual % Change	2013 Test Year	Annual % Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = [(G)-(F)]/(F)	(I)	(J) = [(I)-(G)]/(G)
1 OEB Annual Assessment	5655		On-Going	\$ 49,990	\$ 46,951	\$ 48,000	2.23%	\$ 49,000	2.08%
2 OEB Section 30 Costs (Applicant-originated)	5655		On-Going	\$ 4,000	\$ 6,546	\$ 8,000	22.21%	\$ 8,000	0.00%
3 OEB Section 30 Costs (OEB-initiated)	5655		On-Going	\$ 4,000	\$ 6,546	\$ 8,000	22.21%	\$ 8,000	0.00%
4 Expert Witness costs for regulatory matters	5655		On-Time					\$ 16,000	
5 Legal costs for regulatory matters									
6 Consultants' costs for regulatory matters	5655		On-Time	\$ 28,700	\$ -	\$ -		\$ 25,000	
7 Operating expenses associated with staff resources allocated to regulatory matters									
8 Operating expenses associated with other resources allocated to regulatory matters ¹									
9 Other regulatory agency fees or assessments									
10 Any other costs for regulatory matters (please define)									
11 Intervenor costs			On-Time	\$ 8,000				\$ 9,000	
12 Sub-total - Ongoing Costs ³		\$ -		\$ 94,690	\$ 60,043	\$ 64,000	6.59%	\$ 115,000	79.69%
13 Sub-total - One-time Costs ⁴		\$ -		\$ -	\$ -	\$ -		\$ -	
14 Total		\$ -		\$ 94,690	\$ 60,043	\$ 64,000	6.59%	\$ 115,000	79.69%

¹ Please identify the resources involved.

² Where a category's costs include both one-time and ongoing costs, the applicant should prove a separate breakdown between one-time and ongoing costs.

³ Sum of all ongoing costs identified in rows 1 to 11 inclusive.

⁴ Sum of all one-time costs identified in rows 1 to 11 inclusive.

Please fill out the following table for all one-time costs related to this cost of service application

	Historical Year(s)	2012 Bridge Year	2013 Test Year
4 Expert Witness costs for regulatory matters		\$ -	\$ 16,000
6 Consultants' costs for regulatory matters	19,273	\$ -	\$ 25,000
7 Operating expenses associated with staff resources allocated to regulatory matters		\$ -	\$ -
8 Operating expenses associated with other resources allocated to regulatory matters ¹		\$ -	\$ -
11 Intervenor costs	8,043	\$ -	\$ 9,000

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Appendix 2-N Shared Services and Corporate Cost Allocation

Shared Services

Year: 2009

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Innisfil Hydro	Innisfil Energy Services	Accounting & CSR	Cost plus	29,091	15,630

46.3%

Year: 2010

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Innisfil Hydro	Innisfil Energy Services	Accounting & CSR	Cost plus	5,449	2,888

47.0%

Year: 2011

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Innisfil Hydro	Innisfil Energy Services	Accounting & CSR	Cost plus	7,575	3,965

47.7%

Year: 2012

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Innisfil Hydro	Innisfil Energy Services	Accounting & CSR	Cost plus	6,700	3,400

49.3%

Year: 2013

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Innisfil Hydro	Innisfil Energy Services	Accounting & CSR	Cost plus	6,800	3,400

50.0%

Corporate Cost Allocation - N/A

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	\$
eg: parent company	eg: regulated entity				

Note:

1

This appendix must be completed in relation to each service provided or received for the Historical (actuals), Bridge and Test years.

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Appendix 2-OA Capital Structure and Cost of Capital

This table must be completed for the required years of all historical years, the bridge year and the test year.

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		2009 Board Approved			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	52.67%	\$12,045,624	7.28%	\$877,376
2	Short-term Debt	4.00% (1)	\$914,800	1.33%	\$12,167
3	Total Debt	56.7%	\$12,960,423	6.86%	\$889,543
	Equity				
4	Common Equity	43.33%	\$9,909,567	8.01%	\$793,756
5	Preferred Shares		\$ -		\$ -
6	Total Equity	43.3%	\$9,909,567	8.01%	\$793,756
7	Total	100.0%	\$22,869,990	7.36%	\$1,683,299

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		2009			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	52.67%	\$11,574,236	7.21%	\$834,008
2	Short-term Debt	4.00% (1)	\$879,000	1.33%	\$11,691
3	Total Debt	56.7%	\$12,453,236	6.79%	\$845,699
	Equity				
4	Common Equity	43.33%	\$9,521,771	8.01%	\$762,694
5	Preferred Shares		\$ -		\$ -
6	Total Equity	43.3%	\$9,521,771	8.01%	\$762,694
7	Total	100.0%	\$21,975,007	7.32%	\$1,608,392

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		2010			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$13,890,431	5.48%	\$761,018
2	Short-term Debt	4.00% (1)	\$992,174	1.33%	\$13,196
3	Total Debt	60.0%	\$14,882,605	5.20%	\$774,214
	Equity				
4	Common Equity	40.00%	\$9,921,736	8.01%	\$794,731
5	Preferred Shares		\$ -		\$ -
6	Total Equity	40.0%	\$9,921,736	8.01%	\$794,731
7	Total	100.0%	\$24,804,341	6.33%	\$1,568,945

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
2011					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$15,272,323	5.18%	\$790,846
2	Short-term Debt	4.00% (1)	\$1,090,880	1.33%	\$14,509
3	Total Debt	60.0%	\$16,363,203	4.92%	\$805,355
	Equity				
4	Common Equity	40.00%	\$10,908,802	8.01%	\$873,795
5	Preferred Shares		\$ -		\$ -
6	Total Equity	40.0%	\$10,908,802	8.01%	\$873,795
7	Total	100.0%	\$27,272,005	6.16%	\$1,679,150

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
2012 Bridge					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$17,767,759	5.23%	\$928,532
2	Short-term Debt	4.00% (1)	\$1,269,126	1.33%	\$16,879
3	Total Debt	60.0%	\$19,036,885	4.97%	\$945,411
	Equity				
4	Common Equity	40.00%	\$12,691,256	8.01%	\$1,016,570
5	Preferred Shares		\$ -		\$ -
6	Total Equity	40.0%	\$12,691,256	8.01%	\$1,016,570
7	Total	100.0%	\$31,728,141	6.18%	\$1,961,981

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
2013 Test					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$21,286,134	5.11%	\$1,088,189
2	Short-term Debt	4.00% (1)	\$1,520,438	2.08%	\$31,625
3	Total Debt	60.0%	\$22,806,572	4.91%	\$1,119,814
	Equity				
4	Common Equity	40.00%	\$15,204,382	9.12%	\$1,386,640
5	Preferred Shares		\$ -		\$ -
6	Total Equity	40.0%	\$15,204,382	9.12%	\$1,386,640
7	Total	100.0%	\$38,010,954	6.59%	\$2,506,454

Notes

(1) 4.0% unless an applicant has proposed or been approved for a different amount.

Appendix 2-OB Debt Instruments

This table must be completed for the required years of all historical years, the bridge year and the test year.

Year 2009

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	
1	Notes Payable	Town of Innsfil	Affiliated	Variable Rate	31-Dec-07	3	\$ 2,107,444	1.13%	\$ 23,814.12	
2	Debentures	Town of Innsfil	Third-Party	Fixed Rate	1-Apr-95	20	\$ 5,032,000	9.75%	\$ 490,620.00	
3									\$ -	
4									\$ -	
5									\$ -	
6									\$ -	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 7,139,444	7.21%	\$ 514,434.12	

Year 2010

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	
1	Bank Loan	Toronto Dominion Bank	Third-Party	Fixed Rate	29-Oct-10	20	\$ 2,096,644	4.53%	\$ 28,420.01	
2	Debentures	Town of Innsfil	Third-Party	Fixed Rate	1-Apr-95	20	\$ 4,382,000	9.75%	\$ 427,245.00	
3	Construction Loan	Infrastructure Ontario	Third-Party	Variable Rate	15-Apr-10	Demand	\$ 2,500,000	1.45%	\$ 36,250.00	
4									\$ -	
5									\$ -	
6									\$ -	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 8,978,644	5.48%	\$ 491,915.01	

Year 2011

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	
1	Bank Loan	Toronto Dominion Bank	Third-Party	Fixed Rate	29-Oct-10	20	\$ 2,029,826	4.53%	\$ 91,951.12	
2	Debentures	Town of Innsfil	Third-Party	Fixed Rate	1-Apr-95	20	\$ 3,666,000	9.75%	\$ 357,435.00	
3	Debentures	Infrastructure Ontario	Third-Party	Fixed Rate	15-Aug-11	15	\$ 2,500,000	3.91%	\$ 97,750.00	
4	Demand Loan	Toronto Dominion Bank	Third-Party	Variable Rate	1-Jan-11	Demand	\$ 4,000,000	2.11%	\$ 84,400.00	
5									\$ -	
6									\$ -	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 12,195,826	5.18%	\$ 631,536.12	

Year 2012

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	
1	Bank Loan	Toronto Dominion Bank	Third-Party	Fixed Rate	29-Oct-10	20	\$ 1,960,178	4.53%	\$ 88,796.06	
2	Debentures	Town of Innsfil	Third-Party	Fixed Rate	1-Apr-95	20	\$ 2,876,000	9.75%	\$ 280,410.00	
3	Debentures	Infrastructure Ontario	Third-Party	Fixed Rate	15-Aug-11	15	\$ 2,333,333	3.91%	\$ 91,233.32	
4	Commercial Loan	Toronto Dominion Bank	Third-Party	Fixed Rate	14-Mar-12	24	\$ 3,909,391	4.05%	\$ 158,330.34	
5	Demand Loan	Toronto Dominion Bank	Third-Party	Variable Rate	1-Jan-12	Demand	\$ 5,481,662	4.50%	\$ 246,674.79	
6									\$ -	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 16,560,564	5.23%	\$ 865,444.51	

Year 2013

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	
1	Bank Loan	Toronto Dominion B	Third-Party	Fixed Rate	29-Oct-10	20	\$ 1,887,048	4.53%	\$ 85,483.27	
2	Debentures	Town of Innsfil	Third-Party	Fixed Rate	1-Apr-95	20	\$ 2,005,000	9.75%	\$ 195,487.50	
3	Debentures	Infrastructure Ontario	Third-Party	Fixed Rate	15-Aug-11	15	\$ 2,166,667	3.91%	\$ 84,716.68	
4	Commercial Loan	Toronto Dominion B	Third-Party	Fixed Rate	14-Mar-12	24	\$ 3,805,466	4.05%	\$ 154,121.37	
5	Demand	Toronto Dominion B	Third-Party	Variable Rate	1-Jan-12	Demand	\$ 13,843,930	5.00%	\$ 692,196.50	
6									\$ -	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 23,708,111	5.11%	#####	

Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009
- 3 Add more lines above row 12 if necessary.

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Appendix 2-P Cost Allocation

Please complete the following four tables.

A) Allocated Costs

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 6,458,734	78.37%	\$ 7,902,557	83.89%
GS < 50 kW	\$ 600,098	7.28%	\$ 550,328	5.84%
GS > 50 kW-4,999 kW	\$ 524,422	6.36%	\$ 442,688	4.70%
Street Lighting	\$ 539,062	6.54%	\$ 464,773	4.93%
Sentinel Lighting	\$ 43,872	0.53%	\$ 41,367	0.44%
Unmetered Scattered Load (USL)	\$ 75,503	0.92%	\$ 17,922	0.19%
Embedded distributor class		0.00%		0.00%
Total	\$ 8,241,691	100.00%	\$ 9,419,635	100.00%

Notes

- Customer Classification - If proposed rate classes differ from those in place in the previous Cost Allocation study, modify the rate classes to match the current application as closely as possible.
- Host Distributors - Provide information on embedded distributor(s) as a separate class, if applicable. If embedded distributor(s) are billed as customers in a General Service class, include the allocated cost and revenue of the embedded distributor(s) in the applicable class. Also complete Appendix 2-Q.
- Class Revenue Requirements - If using the Board-issued model, in column 7A enter the results from Worksheet O-1, Revenue Requirement (row 40 in the 2013 model). This excludes costs in deferral and variance accounts. Note to Embedded Distributor(s), it also does not include Account 4750 - Low Voltage (LV) Costs.

B) Calculated Class Revenues

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current	L.F. X current approved rates X	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 6,344,682	\$ 6,941,361	\$ 7,234,973	\$ 477,568
GS < 50 kW	\$ 654,387	\$ 715,928	\$ 629,481	\$ 30,913
GS > 50 kW-4,999 kW	\$ 673,571	\$ 736,916	\$ 518,208	\$ 13,018
Street Lighting	\$ 351,024	\$ 384,036	\$ 422,247	\$ 31,350
Sentinel Lighting	\$ 31,826	\$ 34,819	\$ 37,807	\$ 2,565
Unmetered Scattered Load (USL)	\$ 45,361	\$ 49,626	\$ 19,972	\$ 1,534
Embedded distributor class				
Total	\$ 8,100,851	\$ 8,862,687	\$ 8,862,688	\$ 556,948

Notes:

- Columns 7B to 7D - LF means Load Forecast of Annual Billing Quantities (i.e. customers or connections X 12, (kWh or kW, as applicable). Revenue Quantities should be net of Transformer Ownership Allowance. Exclude revenue from rate adders and rate
- Columns 7C and 7D - Column total in each column should equal the Base Revenue Requirement
- Columns 7C - The Board cost allocation model calculates "1+d" in worksheet O-1, cell C21. "d" is defined as Revenue Deficiency/Revenue at Current Rates.
- Columns 7E - If using the Board-issued Cost Allocation model, enter Miscellaneous Revenue as it appears in Worksheet O-1, row 19.

C) Rebalancing Revenue-to-Cost (R/C) Ratios

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: May, 1, 2009	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	101.20	93.88	97.60%	85 - 115
GS < 50 kW	116.20	135.71	120.00%	80 - 120
GS > 50 kW-4,999 kW	135.80	169.40	120.00%	80 - 120
Street Lighting	70.00	89.37	97.60%	70 - 120
Sentinel Lighting	70.00	90.37	97.60%	80 - 120
Unmetered Scattered Load (USL)	80.00	285.47	120.00%	80 - 120
Embedded distributor class				

Notes

- Previously Approved Revenue-to-Cost Ratios - For most applicants, Most Recent Year would be the third year of the IRM 3 period, e.g. if the applicant rebased in 2009 with further adjustments over 2 years, the Most recent year is 2011. For applicants that have had rates adjusted only under IRM 2, the Most Recent Year is 2006, and the applicant should enter the ratios from their Informational Filing.
- Status Quo Ratios - The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1. Status Quo means "Before Rebalancing".

D) Proposed Revenue-to-Cost Ratios

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2013	2014	2015	
	%	%	%	%
Residential	0.98			85 - 115
GS < 50 kW	1.20			80 - 120
GS > 50 kW-4,999 kW	1.20			80 - 120
Street Lighting	0.98			70 - 120
Sentinel Lighting	0.98			80 - 120
Unmetered Scattered Load (USL)	1.20			80 - 120
Embedded distributor class				

Note

- The applicant should complete Table D if it is applying for approval of a revenue to cost ratio in 2012 that is outside the Board's policy range for any customer class. Table (d) will show the information that the distributor would likely enter in the IRM model) in 2013. In 2013 Table (d), enter the planned ratios for the classes that will be 'Change' and 'No Change' in 2013 (in the current Revenue Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision - Cost Revenue Adjustment', column d), and enter TBD for class(es) that will be entered as 'Rebalance'.

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**Appendix 2-Q
 Cost of Serving Embedded Distributor(s)**

To be completed by Host Distributors*
(Not required if Host Distributor has an Embedded Distributor rate class, i.e. a separate row in Appendix 2-P.)

Proposed Rate Class for Billing

Host's Distribution Facilities used by Embedded Distributor(s)

(1)	(2)	(3)	(4)	(5)	(6) = '(3) + (4)
Asset Class	Total OM&A costs associated with asset class	Original cost of asset class	Accumulated amortization of asset class	Annual amortization of asset class	Net Book Value of asset class
Totals for Host Distributor:	(\$)	(\$)	(\$)	(\$)	
Distribution Stations					\$ -
Low Voltage Line					\$ -
LV Line category # 2 (if applicable)					\$ -
TS (owned by host)					\$ -
add rows if necessary...					\$ -
					\$ -
					\$ -

(1)	(7)	(8)	(9)	(10)	(11)
Asset Class	Total line length or station capacity in asset class	Line length or capacity required to provide LV service to Embedded Distributor(s)	Annual total demand on station/line providing LV services (sum of 12 monthly peaks)	Annual billed Embedded Distributor demand on station/line providing LV services	Embedded Distributor(s)' Responsibility Share
Embedded Distributor's share:	kW or kVA; km	kW or kVA; km	kW or kVA	kW or kVA	percent
Distribution Stations					0.00%
Low Voltage Line					0.00%
LV Line # 2 (if applicable)					0.00%
TS (owned by host)					0.00%
add rows if necessary					0.00%

(1)	(12)	(12a)	(13)	(14)	(15)	(16)
Asset Class	Return on Assets used to Provide LV services	Taxes/PILs	Annual amortization on assets used to provide LV services	OM&A costs with burden associated with assets used to provide LV services	Total annual cost associated with assets used to provide LV services	Monthly cost associated with the delivery of LV services
	(\$)	(\$)	(\$)	(\$)	(\$)	\$/kW or \$/kVA
Distribution Stations	\$ -	\$ -	\$ -	\$ -	\$ -	0.00
Low Voltage Line	\$ -	\$ -	\$ -	\$ -	\$ -	0.00
LV Line # 2 (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00
TS (owned by host)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00
add rows if necessary	\$ -	\$ -	\$ -	\$ -	\$ -	0.00
Total					\$ -	0.00

(17)	(18) Capital Structure (%)	(19) Cost Rate (%)	(20)	(21) (%)
Long-Term Debt			Weighted Average Cost of Capital	0.00%
Short-term Debt				
Common Equity			Tax/PILs Rate	
Preferred Shares				
Total	0.00%		Working Capital Allowance Factor	

Appendix 2-R Loss Factors

		Historical Years					5-Year Average
		2007	2008	2009	2010	2011	
Losses Within Distributor's System							
A(1)	"Wholesale" kWh delivered to distributor (higher value)	241,154,636	245,623,028	247,239,189	250,239,379	246,758,167	246,202,880
A(2)	"Wholesale" kWh delivered to distributor (lower value)	235,121,981	240,965,463	240,653,353	244,035,081	240,111,859	240,177,547
B	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)						-
C	Net "Wholesale" kWh delivered to distributor = A(2) - B	235,121,981	240,965,463	240,653,353	244,035,081	240,111,859	240,177,547
D	"Retail" kWh delivered by distributor	224,169,495	226,442,150	229,263,240	231,788,047	231,635,167	228,659,620
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)						-
F	Net "Retail" kWh delivered by distributor = D - E	224,169,495	226,442,150	229,263,240	231,788,047	231,635,167	228,659,620
G	Loss Factor in Distributor's system = C / F	1.0489	1.0641	1.0497	1.0528	1.0366	1.0504
Losses Upstream of Distributor's System							
H	Supply Facilities Loss Factor	1.026	1.019	1.027	1.025	1.028	1.025
Total Losses							
I	Total Loss Factor = G x H	1.0761	1.0844	1.0780	1.0792	1.0656	1.0766

Notes

- A(1)** If directly connected to the IESO-controlled grid, kWh pertains to the virtual meter on the primary or high voltage side of the transformer at the interface with the transmission grid. This corresponds to the "With Losses" kWh value provided by the IESO's MV-WEB. It is the higher of the two values provided by MV-WEB.

If fully embedded within a host distributor, kWh pertains to the virtual meter on the primary or high voltage side of the transformer, at the interface between the host distributor and the transmission grid. For example, if the host distributor is Hydro One Networks Inc., kWh from the Hydro One Networks' invoice corresponding to "Total kWh w Losses" should be reported. This corresponds to the higher of the two kWh values provided in Hydro One Networks' invoice.

If partially embedded, kWh pertains to the sum of the above.

- A(2)** If directly connected to the IESO-controlled grid, kWh pertains to a metering installation on the secondary or low voltage side of the transformer at the interface with the transmission grid. This corresponds to the "Without Losses" kWh value provided by the IESO's MV-WEB. It is the lower of the two kWh values provided by MV-WEB.

If fully embedded with the host distributor, kWh pertains to an actual or virtual meter at the interface between the embedded distributor and the host distributor. For example, if the host distributor is Hydro One Networks Inc., kWh from the Hydro One Networks' invoice corresponding to "Total kWh" should be reported. This corresponds to the lower of the two kWh values provided in Hydro One Networks' invoice.

If partially embedded, kWh pertains to the sum of the above.

Additionally, kWh pertaining to distributed generation directly connected to the distributor's own distribution network should be included in **A(2)**.

- B** If a Large Use Customer is metered on the secondary or low voltage side of the transformer, the default loss is 1% (i.e., **B** = 1.01 X **E**).

- D** kWh corresponding to **D** should equal metered or estimated kWh at the customer's delivery point.

G and I These loss factors pertain to secondary-metered customers with demand less than 5,000 kW.

- H** If directly connected to the IESO-controlled grid, SFLF = 1.0045.

If fully embedded within a host distributor, SFLF = loss factor re losses in transformer at grid interface X loss factor re losses in host distributor's system. If the host distributor is Hydro One Networks Inc., SFLF = 1.0060 X 1.0278 = 1.0340. If partially embedded, SFLF should be calculated as the weighted average of above.

Distributors that wish to propose a different SFLF should provide appropriate justification for any such proposal including supporting calculations and any other relevant material.

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Appendix 2-S Stranded Meter Treatment

Year	Notes	Gross Asset Value	Accumulated Amortization	Contributed Capital (Net of Amortization)	Net Asset	Proceeds on Disposition	Residual Net Book Value
		(A)	(B)	(C)	(D) = (A) - (B) - (C)	(E)	(F) = (D) - (E)
2006					\$ -		\$ -
2007					\$ -		\$ -
2008					\$ -		\$ -
2009	Actual	\$ 1,270,515	\$ 1,068,807		\$ 201,708		\$ 201,708
2010	Actual	\$ 426,641	\$ 181,320		\$ 245,321		\$ 245,321
2011	Actual		\$ 31,125		-\$ 31,125		-\$ 31,125
2012	Forecast		\$ 42,532		-\$ 42,532		-\$ 42,532
2013	Forecast		\$ 14,177		-\$ 14,177		-\$ 14,177
as at 12/31/11		\$ 1,697,156	\$ 1,281,252				
					\$ 359,195		\$ 359,195

Notes:

(1) For 2012, please indicate whether the amounts provided are on a forecast or actual basis.

Some distributors have transferred the cost of stranded meters from Account 1860 - Meters to "Sub-account Stranded Meter Costs of Account 1555", while in some cases distributors have left these costs in Account 1860. Depending on which treatment the applicant has chosen, please provide the information under either of the two scenarios (A and B below), as applicable.

Scenario A: If the stranded meter costs were transferred to "Sub-account Stranded Meter Costs" of Account 1555, the above table should be completed and the following information should be provided.

- A description of the accounting treatment followed by the applicant on stranded meter costs for financial accounting and reporting purposes.

Stranded meters cost and accumulated depreciation were transferred to account 1555 and continued depreciation. The stranded meters were reported within the regulatory asset classification within the balance sheet.
- The amount of the pooled residual net book value of the removed from service stranded meters, less any contributed capital (net of accumulated amortization), and less any net proceeds from sales, which were transferred to this sub-account as of December 31, 2010.

The amount of the pooled residual net book value of the stranded meters as of Dec 31, 2010 is forecasted \$447,029.
- A statement as to whether or not, since transferring the removed stranded meter costs to the sub-account, the recording of depreciation expenses was continued in order to reduce the net book value through accumulated depreciation. If so, the total depreciation expense amount for the period from the time the costs for the stranded meters were transferred to the sub-account to December 31, 2010 should be provided.

Depreciation has continued since transferring the stranded meter costs to account 1555. The amount of depreciation since the stranded meters were transferred equals \$31,125 for 2011, \$42,532 for 2012 and \$14,177 equalling \$87,834.

If no depreciation expenses were recorded to reduce the net book value of stranded meter costs through accumulated depreciation, the total depreciation expense amount that would have been applicable from the time that the stranded meter costs were transferred to the sub-account of Account 1555 to December 31, 2010 should be provided. In addition, the following information should be provided:

- a) Whether or not carrying charges were recorded for the stranded meter cost balances in the sub-account, and if so, the total carrying charges recorded to December 31, 2010.

No carrying charges were recorded for the stranded meter cost balances in account 1555.

- b) The estimated amount of the pooled residual net book value of the removed from service meters, less any net proceeds from sales and contributed capital, at the time when the smart meters will have been fully deployed (e.g., as of December 31, 2010). If the smart meters have been fully deployed, the actual amount should be provided.

The amount of the pooled residual net book value of the stranded meters when the smart meters were fully deployed as of Dec 31, 2011 is \$415,904

- c) A description as to how the applicant intends to recover in rates the remaining costs for stranded meters, including the proposed accounting treatment, the proposed disposition period, and the associated bill impacts.

The pooled residual net book value of the stranded meters as of April 2013 is forecasted to be \$359,195. Innisfil is proposing to recover the residual net book value of the stranded meters for a 2 year period to the residential all-in classes. Innisfil Hydro is proposing to transfer the residual net book value of the stranded meter to a sub account 1595 and record the customer recovery to sub DVA account 1595.

Scenario B: *If the stranded meter costs remained recorded in Account 1860, the above table should be completed and the following information should be provided:*

- 1 A description of the accounting treatment followed by the applicant on stranded meter costs for financial accounting and reporting purposes.
- 2 The amount of the pooled residual net book value of the removed from service stranded meters, less any contributed capital (net of accumulated amortization), and less any net proceeds from sales, as of December 31, 2010.
- 3 A statement as to whether or not the recording of depreciation expenses continued in order to reduce the net book value through accumulated depreciation. If so, provision of the total (cumulative) depreciation expense for the period from the time that the meters became stranded to December 31, 2010.
- 4 If no depreciation expenses were recorded to reduce the net book value of stranded meters through accumulated depreciation, the total (cumulative) depreciation expense amount that would have been applicable for the period from the time that the meters became stranded to December 31, 2010.
- 5 The estimated amount of the pooled residual net book value of the removed from service meters, less any net proceeds from sales and contributed capital, at the time when smart meters will have been fully deployed. If the smart meters have been fully deployed, please provide the actual amount.
- 6 A description as to how the applicant intends to recover in rates the costs for stranded meters, including the proposed accounting treatment, the proposed disposition period and the associated bill impacts.

Distributors should also provide the Net Book Value per class of meter as of December 31, 2010 as well as the number of meters that were removed / stranded. In preparing this information, distributors should review the Board's letter of January 16, 2007 *Stranded Meter Costs Related to the Installation of Smart Meters* which stated that records were to be kept of the type and number of each meter to support the stranded meter costs.

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Appendix 2-T Deferred PILs Account 1592 Balances

The following table should be completed based on the information requested below, in accordance with the notes following the table. An explanation should be provided for any blank entries.

Tax Item	Principal as of December 31, 2012
Large Corporation Tax grossed-up proxy from 2006 EDR application PILs model for the period from May 1, 2006 to April 30, 2007	
Large Corporation Tax grossed-up proxy from 2006 EDR application PILs model for the period from January 1, 2006 to April 30, 2006 (4/12ths of the approved grossed-up proxy), if not recorded in PILs account 1562	
Ontario Capital Tax rate decrease and increase in capital deduction for 2007	
Ontario Capital Tax rate decrease and increase in capital deduction for 2008	
Ontario Capital Tax rate decrease and increase in capital deduction for 2009	
Ontario Capital Tax rate decrease and increase in capital deduction for 2010	
Capital Cost Allowance class changes from 2006 EDR application for 2006	
Capital Cost Allowance class changes from 2006 EDR application for 2007	
Capital Cost Allowance class changes from 2006 EDR application for 2008	
Capital Cost Allowance class changes from 2006 EDR application for 2009	
Capital Cost Allowance class changes from 2006 EDR application for 2010	
Capital Cost Allowance class changes from 2006 EDR application for 2011	
Capital Cost Allowance class changes from any prior application not recorded above. Please provide details and explanation separately.	
PST Savings due to the PST becoming part of HST effective July 1, 2010. The amount represented is 50% of the PST savings due to the ratepayer 7/10 to 12/12.	-\$ 43,209
Insert description of additional item(s) and new rows if needed.	
Total	-\$ 43,209

Notes:

- Revise the deferral and variance account continuity schedule to include account 1592 as a group 2 account and enter all relevant information for transactions, adjustments, etc., for all relevant years.
- Describe each type of tax item that has been recorded in account 1592.
- Provide the calculations that show how each item was determined and provide any pertinent supporting evidence and documentation.

	2010	2011
OM&A expenses PST savings	12,857	25,713
Capital items PST savings	2,013	8,049
Total Annual PST savings	14,869	33,762
50% Savings for rate payer by year	7,435	16,881
50% Savings for rate payer cumulative by year	7,435	24,316

The pst savings resulting from PST converting to HST effective July 2010 is based on the 2009 actual financial results year.

- Please state whether or not the applicant followed the guidance provided in the FAQ of July 2007. If not, please provide an explanation.

Any tax sharing changes that have occurred since the last COS filing (2009) have been incorporated within the IRM

- Identify the account balance as of December 31, 2011 as per the 2011 Audited Financial Statements. Identify the account balance as of December 31, 2011 as per the April 2012 2.1.7 RRR filing to the Board. Provide a reconciliation if the balances provided are not identical to each other and to the total shown on the continuity schedule.

The account balance as of December 31, 2011 per audited statements and the April 2012 2.1.7 RRR filing to the Board

- Complete the above table based on the answers to the previous. Add rows as required to complete the analysis in an informative manner. Please provide the completed table as a working Excel spreadsheet.

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Appendix 2-U

One-Time Incremental IFRS Transition Costs

The following table should be completed based on the information requested below. An explanation should be provided for any blank entries. The entries should include one-time incremental IFRS transition costs that are currently included in Account 1508, Other Regulatory Assets, sub-account Deferred IFRS Transition Costs Account, or Account 1508, Other Regulatory Assets, sub-account IFRS Transition Costs Variance Account.

Nature of One-Time Incremental IFRS Transition Costs ¹	Audited Actual Costs Incurred 2009	Audited Actual Costs Incurred 2010	Audited Actual Costs Incurred 2011	Audited Carrying Charges to Dec 31, 2011	Total Audited Actual Costs to Dec 31, 2011	RRR 2.1.7 Balance 31-Dec-11	Variance ²	Reasons why the costs recorded meet the criteria of one-time IFRS administrative incremental costs
professional accounting fees	\$ 7,813	\$ 85,046	\$ 10,495		\$ 103,354			One time costs incurred to create an distribution open item asset listing
professional legal fees					\$ -			
salaries, wages and benefits of staff added to support the transition to IFRS					\$ -			
associated staff training and development costs	\$ 2,874				\$ 2,874			One time initial training costs
costs related to system upgrades, or replacements or changes where IFRS was the major reason for conversion	\$ 1,246	\$ 53,175	\$ 195,484		\$ 249,905			Initial setup costs incurred to develop and implement a identifiable asset process within GIS and financial reporting system for disposition referencing.
					\$ -			
Recovery of estimated IFRS costs from ratepayers	-\$ 16,667	-\$ 25,000	-\$ 25,000		-\$ 66,667			
Total net carrying charges				\$ 3,354	\$ 3,354			
					\$ -			
					\$ -			
					\$ -			
					\$ -			
Insert description of additional item(s) and new rows if needed.					\$ -			
Total	-\$ 4,734	\$ 113,221	\$ 180,979	\$ 3,354	\$ 292,820	\$ 292,820	\$ -	

- Note:**
- The Deferred IFRS Transition Costs Account and the IFRS Transition Costs Variance Account are exclusively for necessary, incremental transition costs and shall not include ongoing IFRS compliance costs or impacts arising from adopting accounting policy changes that reflect changes in the timing of the recognition of income. The incremental costs in these accounts shall not include costs related to system upgrades, or replacements or changes where IFRS was not the major reason for conversion. In addition, incremental IFRS costs shall not include capital assets or expenditures.
 - Applicants are to provide an explanation of material variances in evidence

Appendix 2-V Revenue Reconciliation

Rate Class	Customers/ Connections	Number of Customers/Connections			Test Year Consumption		Proposed Rates			Revenues at Proposed Rates	Class Specific Revenue Requirement	Transformer Allowance Credit	Total	Difference
		Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric						
								kWh	kW					
Residential	Customers		14,189	14,189	146,562,898		\$ 24.04	\$ 0.0214		\$ 7,234,973	\$ 7,234,973		\$ 7,234,973	\$ -
GS < 50 kW	Customers		910	910	31,437,455		\$ 33.84	\$ 0.0083		\$ 629,481	\$ 629,481		\$ 629,481	\$ -
GS > 50 to 4,999 kW	Customers		66	66		146,480	\$ 246.68		\$ 2.3152	\$ 534,923	\$ 518,208	\$ 16,715	\$ 534,923	\$ -
Streetlighting	Connections		2,889	2,889		4,400	\$ 6.48		\$ 44.8755	\$ 422,247	\$ 422,247		\$ 422,247	\$ -
Sentinel Lighting	Connections		237	237		289	\$ 9.08		\$ 41.3339	\$ 37,807	\$ 37,807		\$ 37,807	\$ -
Unmetered Scattered Load	Connections		78	78	592,220		\$ 10.35	\$ 0.0174		\$ 19,972	\$ 19,972		\$ 19,972	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
										\$ -			\$ -	\$ -
Total			18369		178,592,573					\$ 8,879,403	\$ 8,862,688	\$ 16,715	\$ 8,879,403	\$ -

Note

1 The class specific revenue requirements in column N must be the amounts used in the final rate design process. The total of column N should equate to the proposed base revenue requirement

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Appendix 2-W Bill Impacts

Customer Class: **Residential**

Consumption **800** kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 1)

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 21.0800	1	\$ 21.08	\$ 24.0400	1	\$ 24.04	\$ 2.96	14.04%
Smart Meter Disposition Rider	Monthly	\$ 0.2700	1	\$ 0.27	\$ 0.2700	1	\$ 0.27	\$ -	0.00%
Stranded Meter Rider	Monthly	\$ -	1	\$ -	\$ 0.8300	1	\$ 0.83	\$ 0.83	
SMIRR	Monthly	\$ 1.8600	1	\$ 1.86	\$ -	1	\$ -	\$ -1.86	-100.00%
GEA Rate Adder	Monthly	\$ -	1	\$ -	\$ 0.5233	1	\$ 0.52	\$ 0.52	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0188	800	\$ 15.04	\$ 0.0214	800	\$ 17.12	\$ 2.08	13.83%
LRAM & SSM Rate Rider	Monthly	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Sub-Total A				\$ 38.25			\$ 42.78	\$ 4.53	11.85%
Deferral/Variance Account	per kWh	-\$ 0.0032	800	-\$ 2.56	-\$ 0.0051	800	-\$ 4.08	-\$ 1.52	59.38%
Disposition Rate Rider									
Low Voltage Service Charge	per kWh	\$ 0.0022	800	\$ 1.76	\$ 0.0022	800	\$ 1.76	\$ -	0.00%
Smart Meter Entity Charge						800	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 37.45			\$ 40.46	\$ 3.01	8.05%
RTSR - Network		\$ 0.0052	860	\$ 4.47	\$ 0.0050	861	\$ 4.31	-\$ 0.16	-3.67%
RTSR - Line and Transformation Connection		\$ 0.0041	860	\$ 3.52	\$ 0.0040	861	\$ 3.45	-\$ 0.08	-2.26%
Sub-Total C - Delivery (including Sub-Total B)				\$ 45.45			\$ 48.21	\$ 2.77	6.09%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	860	\$ 4.47	\$ 0.0052	861	\$ 4.48	\$ 0.01	0.19%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	860	\$ 0.95	\$ 0.0011	861	\$ 0.95	\$ 0.00	0.19%
Standard Supply Service Charge	Monthly	\$ 0.2500	1-Jan-00	\$ 0.25	\$ 0.2500	1-Jan-00	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	860	\$ 6.02	\$ 0.0070	861	\$ 6.03	\$ 0.01	0.19%
Energy - RPP - Tier 1		\$ 0.0750	0	\$ -	\$ 0.0750	0	\$ -	\$ -	
Energy - RPP - Tier 2		\$ 0.0880	0	\$ -	\$ 0.0880	0	\$ -	\$ -	
TOU - Off Peak		\$ 0.0650	550	\$ 35.76	\$ 0.0650	551	\$ 35.83	\$ 0.07	0.19%
TOU - Mid Peak		\$ 0.1000	155	\$ 15.47	\$ 0.1000	155	\$ 15.50	\$ 0.03	0.19%
TOU - On Peak		\$ 0.1170	155	\$ 18.10	\$ 0.1170	155	\$ 18.14	\$ 0.03	0.19%
Total Bill on RPP (before Taxes)				\$ 57.13			\$ 59.92	\$ 2.79	4.89%
HST		13%		\$ 7.43	13%		\$ 7.79	\$ 0.36	4.89%
Total Bill (including HST)				\$ 64.56			\$ 67.71	\$ 3.15	4.89%
Ontario Clean Energy Benefit ¹				-\$ 6.46			-\$ 6.77	-\$ 0.31	4.80%
Total Bill on RPP (including OCEB)				\$ 58.10			\$ 60.94	\$ 2.84	4.90%
Total Bill on TOU (before Taxes)				\$ 126.47			\$ 129.39	\$ 2.92	2.31%
HST		13%		\$ 16.44	13%		\$ 16.82	\$ 0.38	2.31%
Total Bill (including HST)				\$ 142.91			\$ 146.21	\$ 3.30	2.31%
Ontario Clean Energy Benefit ¹				-\$ 14.29			-\$ 14.62	-\$ 0.33	2.31%
Total Bill on TOU (including OCEB)				\$ 128.62			\$ 131.59	\$ 2.97	2.31%

Loss Factor (%)

7.46%

7.66%

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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Appendix 2-W Bill Impacts

Customer Class: **GS> 50 kW**

Consumption

2000 kWh

May 1 - October 31



November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 35.1800	1	\$ 35.18	\$ 33.8400	1	\$ 33.84	-\$ 1.34	-3.81%
Smart Meter Disposition Rider	Monthly	\$ 0.9200	1	\$ 0.92	\$ 0.9200	1	\$ 0.92	\$ -	0.00%
Stranded Meter Rider	Monthly	\$ -	1	\$ -	\$ 3.5300	1	\$ 3.53	\$ 3.53	
SMIRR	Monthly	\$ 6.3300	1	\$ 6.33	\$ -	1	\$ -	-\$ 6.33	-100.00%
GEA Rate Adder	Monthly	\$ -	1	\$ -	\$ 0.5233	1	\$ 0.52	\$ 0.52	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0086	2000	\$ 17.20	\$ 0.0083	2000	\$ 16.60	-\$ 0.60	-3.49%
LRAM & SSM Rate Rider	Monthly	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -	
Sub-Total A				\$ 59.63			\$ 55.41	-\$ 4.22	-7.07%
Deferral/Variance Account	per kWh	-\$ 0.0026	2000	-\$ 5.20	\$ 0.0007	2000	\$ 1.40	\$ 6.60	-126.92%
Disposition Rate Rider	per kWh	\$ 0.0020	2000	\$ 4.00	\$ 0.0021	2000	\$ 4.20	\$ 0.20	5.00%
Low Voltage Service Charge						2000	\$ -	\$ -	
Smart Meter Entity Charge									
Sub-Total B - Distribution (includes Sub-Total A)				\$ 58.43			\$ 61.01	\$ 2.58	4.42%
RTSR - Network		\$ 0.0047	2149	\$ 10.10	\$ 0.0046	2153	\$ 9.90	-\$ 0.20	-1.95%
RTSR - Line and Transformation Connection		\$ 0.0038	2149	\$ 8.17	\$ 0.0037	2153	\$ 7.97	-\$ 0.20	-2.45%
Sub-Total C - Delivery (including Sub-Total B)				\$ 76.70			\$ 78.88	\$ 2.19	2.85%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	2149	\$ 11.18	\$ 0.0052	2153	\$ 11.20	\$ 0.02	0.19%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	2149	\$ 2.36	\$ 0.0011	2153	\$ 2.37	\$ 0.00	0.19%
Standard Supply Service Charge	Monthly	\$ 0.2500	1-Jan-00	\$ 0.25	\$ 0.2500	1-Jan-00	\$ 0.25	\$ -	0.00%

Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	2149	\$ 15.04	\$ 0.0070	2153	\$ 15.07	\$ 0.03	0.19%
Energy - RPP - Tier 1		\$ 0.0750	0	\$ -	\$ 0.0750	0	\$ -	\$ -	
Energy - RPP - Tier 2		\$ 0.0880	0	\$ -	\$ 0.0880	0	\$ -	\$ -	
TOU - Off Peak		\$ 0.0650	1375	\$ 89.41	\$ 0.0650	1378	\$ 89.57	\$ 0.17	0.19%
TOU - Mid Peak		\$ 0.1000	387	\$ 38.69	\$ 0.1000	388	\$ 38.76	\$ 0.07	0.19%
TOU - On Peak		\$ 0.1170	387	\$ 45.26	\$ 0.1170	388	\$ 45.35	\$ 0.08	0.19%
Total Bill on RPP (before Taxes)				\$ 105.53			\$ 107.77	\$ 2.24	2.12%
HST	13%			\$ 13.72	13%		\$ 14.01	\$ 0.29	2.12%
Total Bill (including HST)				\$ 119.25			\$ 121.78	\$ 2.53	2.12%
Ontario Clean Energy Benefit ¹				-\$ 11.93			-\$ 12.18	-\$ 0.25	2.10%
Total Bill on RPP (including OCEB)				\$ 107.32			\$ 109.60	\$ 2.28	2.13%
Total Bill on TOU (before Taxes)				\$ 278.89			\$ 281.45	\$ 2.56	0.92%
HST	13%			\$ 36.26	13%		\$ 36.59	\$ 0.33	0.92%
Total Bill (including HST)				\$ 315.14			\$ 318.04	\$ 2.90	0.92%
Ontario Clean Energy Benefit ¹				-\$ 31.51			-\$ 31.80	-\$ 0.29	0.92%
Total Bill on TOU (including OCEB)				\$ 283.63			\$ 286.24	\$ 2.61	0.92%

Loss Factor (%)

7.46%

7.66%

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Customer Class: **General Service Greater Than 50KW**

May 1 - October 3

Consumption **1095000** kWh

		Current Board-Approved		
	Charge Unit	Rate (\$)	Volume	Charge (\$)
Monthly Service Charge	Monthly	\$ 320.6400	1	\$ 320.64
Smart Meter Rate Adder			1	\$ -
GEA Rate Adder	Monthly	\$ -	1	\$ -
Distribution Volumetric Rate	per kW	\$ 2.9751	2500	\$ 7,437.75
LRAM & SSM Rate Rider	per kW	\$ -	2500	\$ -
Sub-Total A				\$ 7,758.39
Deferral/Variance Account	per kW	-\$ 0.7860	2500	-\$ 1,965.00
Disposition Rate Rider				
Low Voltage Service Charge	per kW	\$ 0.7883	2500	\$ 1,970.75
	Monthly			
Sub-Total B - Distribution (includes Sub-Total A)				\$ 7,764.14
RTSR - Network	per kW	\$ 1.9280	2500	\$ 4,820.00
RTSR - Line and Transformation Connection	per kW	\$ 1.4825	2500	\$ 3,706.25
Sub-Total C - Delivery (including Sub-Total B)				\$ 16,290.39
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	1176687	\$ 6,118.77
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	1176687	\$ 1,294.36
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	1176687	\$ 8,236.81
Energy - RPP - Tier 1		\$ 0.0750		\$ -
Energy - RPP - Tier 2		\$ 0.0880		\$ -
Energy - Commodity COP	per kWh	\$ 0.0807	1176687	\$ 94,946.87
		\$ 0.1000		\$ -
		\$ 0.1170		\$ -
Total Bill on Commodity COP				\$126,887.45
HST		13%		\$ 16,495.37
Total Bill (including HST)				\$143,382.82
Ontario Clean Energy Benefit ¹				-\$ 14,338.28
Total Bill on TOU (including OCEB)				\$129,044.54

Loss Factor (%)

7.4600%

31 () November 1 - April 30 (Select this radio button for applications filed after Oct 31)

Consumption

2500 KW

Proposed			Impact	
Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
\$ 246.6800	1	\$ 246.68	-\$ 73.96	-23.07%
	1	\$ -	\$ -	
\$ 0.5233	1	\$ 0.52	\$ 0.52	
\$ 2.3152	2500	\$ 5,788.00	-\$ 1,649.75	-22.18%
	2500	\$ -	\$ -	
		\$ 6,035.20	-\$ 1,723.19	-22.21%
-\$ 1.4555	2500	-\$ 3,638.75	-\$ 1,673.75	85.18%
\$ 0.7580	2500	\$ 1,895.00	-\$ 75.75	-3.84%
	1	\$ -	\$ -	
		\$ 4,291.45	-\$ 3,472.69	-44.73%
\$ 1.8708	2500	\$ 4,677.00	-\$ 143.00	-2.97%
\$ 1.4516	2500	\$ 3,629.00	-\$ 77.25	-2.08%
		\$ 12,597.45	-\$ 3,692.94	-22.67%
\$ 0.0052	1178877	\$ 6,130.16	\$ 11.39	0.19%
\$ 0.0011	1178877	\$ 1,296.76	\$ 2.41	0.19%
\$ 0.2500	1	\$ 0.25	\$ -	0.00%
\$ 0.0070	1178877	\$ 8,252.14	\$ 15.33	0.19%
\$ 0.0750		\$ -	\$ -	
\$ 0.0880		\$ -	\$ -	
\$ 0.0807	1178877	\$ 95,123.59	\$ 176.71	0.19%
\$ 0.1000		\$ -	\$ -	
\$ 0.1170		\$ -	\$ -	
		\$ 123,400.35	-\$ 3,487.10	-2.75%
13%		\$ 16,042.05	-\$ 453.32	-2.75%
		\$ 139,442.40	-\$ 3,940.42	-2.75%
		-\$ 13,944.24	\$ 394.04	-2.75%
		\$ 125,498.16	-\$ 3,546.38	-2.75%

7.6600%

Customer Class: **Sentinel Lights**
☐ May 1 - October 31
 ☒ November 1 - April 30 (Select this radio button for applications filed after Oct 31)
Consumption **180** kWhConsumption **1** KW

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 7.6400	3	\$ 22.92	\$ 9.0757	3	\$ 27.23	\$ 4.31	18.79%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 34.7951	1	\$ 34.80	\$ 41.3339	1	\$ 41.33	\$ 6.54	18.79%
Sub-Total A				\$ 57.72			\$ 68.56	\$ 10.85	18.79%
Deferral/Variance Account	per kW	-\$ 1.3065	1	-\$ 1.31	\$ 0.6119	1	\$ 0.61	\$ 1.92	-146.84%
Disposition Rate Rider									
Low Voltage Service Charge	per kW	\$ 0.6065	1	\$ 0.61	\$ 0.5859	1	\$ 0.59	-\$ 0.02	-3.40%
Smart Meter Entity Charge	Monthly					1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 57.02			\$ 69.76	\$ 12.74	22.35%
RTSR - Network	per kW	\$ 1.4614	1	\$ 1.46	\$ 1.4180	1	\$ 1.42	-\$ 0.04	-2.97%
RTSR - Line and Transformation Connection	per kW	\$ 1.1699	1	\$ 1.17	\$ 1.6635	1	\$ 1.66	\$ 0.49	42.19%
Sub-Total C - Delivery (including Sub-Total B)				\$ 59.65			\$ 72.84	\$ 13.19	22.12%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	193	\$ 1.01	\$ 0.0052	194	\$ 1.01	\$ 0.00	0.19%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	193	\$ 0.21	\$ 0.0011	194	\$ 0.21	\$ 0.00	0.19%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	193	\$ 1.35	\$ 0.0070	194	\$ 1.36	\$ 0.00	0.19%
Energy - RPP - Tier 1		\$ 0.0750		\$ -	\$ 0.0750		\$ -	\$ -	
Energy - RPP - Tier 2		\$ 0.0880		\$ -	\$ 0.0880		\$ -	\$ -	
Energy - Commodity COP	per kWh	\$ 0.0807	193	\$ 15.61	\$ 0.0807	194	\$ 15.64	\$ 0.03	0.19%
		\$ 0.1000		\$ -	\$ 0.1000		\$ -	\$ -	
		\$ 0.1170		\$ -	\$ 0.1170		\$ -	\$ -	
Total Bill on Commodity COP				\$ 78.08			\$ 91.30	\$ 13.23	16.94%
HST		13%		\$ 10.15	13%		\$ 11.87	\$ 1.72	16.94%
Total Bill (including HST)				\$ 88.23			\$ 103.17	\$ 14.95	16.94%
Ontario Clean Energy Benefit ¹				-\$ 8.82			-\$ 10.32	-\$ 1.50	17.01%
Total Bill on TOU (including OCEB)				\$ 79.41			\$ 92.85	\$ 13.45	16.93%

Loss Factor (%)

7.4600%

7.6600%

Customer Class: **Streetlights**

Consumption **108,831** kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

Consumption **37** KW

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 5.3900	238	\$ 1,282.82	\$ 6.4836	238	\$ 1,543.10	\$ 260.28	20.29%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 37.3061	37	\$ 1,380.33	\$ 44.8755	37	\$ 1,660.39	\$ 280.07	20.29%
Sub-Total A				\$ 2,663.15			\$ 3,203.49	\$ 540.34	20.29%
Deferral/Variance Account	per kW	-\$ 0.9549	37	-\$ 35.33	-\$ 1.6041	37	-\$ 59.35	-\$ 24.02	67.99%
Disposition Rate Rider									
Low Voltage Service Charge	per kW	\$ 1.6331	37	\$ 60.42	\$ 0.8687	37	\$ 32.14	-\$ 28.28	-46.81%
Smart Meter Entity Charge	Monthly					1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 2,688.24			\$ 3,176.28	\$ 488.04	18.15%
RTSR - Network	per kW	\$ 1.4540	37	\$ 53.80	\$ 1.4109	37	\$ 52.20	-\$ 1.59	-2.96%
RTSR - Line and Transformation Connection	per kW	\$ 1.1459	37	\$ 42.40	\$ 1.1220	37	\$ 41.51	-\$ 0.88	-2.09%
Sub-Total C - Delivery (including Sub-Total B)				\$ 2,784.44			\$ 3,270.00	\$ 485.56	17.44%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	116950	\$ 608.14	\$ 0.0052	117167	\$ 609.27	\$ 1.13	0.19%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	116950	\$ 128.64	\$ 0.0011	117167	\$ 128.88	\$ 0.24	0.19%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	116950	\$ 818.65	\$ 0.0070	117167	\$ 820.17	\$ 1.52	0.19%
Energy - RPP - Tier 1		\$ 0.0750		\$ -	\$ 0.0750		\$ -	\$ -	
Energy - RPP - Tier 2		\$ 0.0880		\$ -	\$ 0.0880		\$ -	\$ -	
Energy - Commodity COP	per kWh	\$ 0.0807	116950	\$ 9,436.68	\$ 0.0807	117167	\$ 9,454.24	\$ 17.56	0.19%
		\$ 0.1000		\$ -	\$ 0.1000		\$ -	\$ -	
		\$ 0.1170		\$ -	\$ 0.1170		\$ -	\$ -	
Total Bill on Commodity COP				\$ 13,776.80			\$ 14,282.82	\$ 506.02	3.67%
HST		13%		\$ 1,790.98	13%		\$ 1,856.77	\$ 65.78	3.67%
Total Bill (including HST)				\$ 15,567.78			\$ 16,139.58	\$ 571.80	3.67%
Ontario Clean Energy Benefit ¹				-\$ 1,556.78			-\$ 1,613.96	-\$ 57.18	3.67%
Total Bill on TOU (including OCEB)				\$ 14,011.00			\$ 14,525.62	\$ 514.62	3.67%

Loss Factor (%)

7.4600%

7.6600%

Customer Class: **Unmetered Scattered Load**

☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after

Consumption **150** kWh

Consumption **1** KW

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 23.5100	1	\$ 23.51	\$ 10.3515	1	\$ 10.35	-\$ 13.16	-55.97%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 0.0396	161	\$ 6.38	\$ 0.0174	161	\$ 2.80	-\$ 3.58	-56.06%
Sub-Total A				\$ 29.89			\$ 13.16	-\$ 16.74	-55.99%
Deferral/Variance Account Disposition Rate Rider	per kW	-\$ 0.0036	1	-\$ 0.00	-\$ 0.0055	1	-\$ 0.01	-\$ 0.00	52.78%
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -	
Low Voltage Service Charge	per kW	\$ 0.0020	161	\$ 0.32	\$ 0.0021	1	\$ 0.00	-\$ 0.32	-99.35%
Smart Meter Entity Charge	Monthly					1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 30.21			\$ 13.15	-\$ 17.06	-56.46%
RTSR - Network	per kW	\$ 0.0047	161	\$ 0.76	\$ 0.0046	161	\$ 0.74	-\$ 0.01	-1.95%
RTSR - Line and Transformation Connection	per kW	\$ 0.0038	161	\$ 0.61	\$ 0.0037	161	\$ 0.60	-\$ 0.02	-2.45%
Sub-Total C - Delivery (including Sub-Total B)				\$ 31.58			\$ 14.49	-\$ 17.09	-54.11%
Wholesale Market Service Charge (WMS)	per kWh	\$ 0.0052	161.19	\$ 0.84	\$ 0.0052	161.49	\$ 0.84	\$ 0.00	0.19%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0011	161.19	\$ 0.18	\$ 0.0011	161.49	\$ 0.18	\$ 0.00	0.19%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	161.19	\$ 1.13	\$ 0.0070	161.49	\$ 1.13	\$ 0.00	0.19%
Energy - RPP - Tier 1		\$ 0.0750		\$ -	\$ 0.0750		\$ -	\$ -	
Energy - RPP - Tier 2		\$ 0.0880		\$ -	\$ 0.0880		\$ -	\$ -	
Energy - Commodity COP	per kWh	\$ 0.0807	161.19	\$ 13.01	\$ 0.0807	161.49	\$ 13.03	\$ 0.02	0.19%
		\$ 0.1000		\$ -	\$ 0.1000		\$ -	\$ -	
		\$ 0.1170		\$ -	\$ 0.1170		\$ -	\$ -	
Total Bill on Commodity COP				\$ 46.98			\$ 29.92	-\$ 17.06	-36.31%
HST		13%		\$ 6.11	13%		\$ 3.89	-\$ 2.22	-36.31%
Total Bill (including HST)				\$ 53.09			\$ 33.81	-\$ 19.28	-36.31%
Ontario Clean Energy Benefit ¹				-\$ 5.31			-\$ 3.38	\$ 1.93	-36.35%
Total Bill on TOU (including OCEB)				\$ 47.78			\$ 30.43	-\$ 17.35	-36.31%

Loss Factor (%)

7.4600%

7.6600%

File Number: EB-2012-0139

Exhibit:

Tab:

Schedule:

Page:

Date: 31-Aug-12

Appendix 2-X Cost of Service Rate Application Schematic

The Cost of Service Rate Application Schematic is a flowchart appended to Chapter 2 of the Filing Requirements as a guide for the components of an application and how demand and costs interrelate to derive the revenue requirement and then how the revenue requirement is allocated between classes and through fixed/variable splits to derive rates that will be compensatory for the annual revenue requirement, based on the the forecasted demand. There is no form to be filled out; therefore, this Schedule is not required to be filed.

