

T.C.K2

Appendix 2-JB
Recoverable OM&A Cost Driver Table

OM&A	Last Rebasing Year (2011 Actuals)	2012 Actuals	2013 Actuals	2014 Bridge Year	2015 Test Year
<i>Reporting Basis</i>					
Opening Balance	\$ 9,590,207	\$ 9,528,312	\$ 9,533,910	\$ 10,988,040	\$ 11,418,629
Labour capitalized for CIS implementation		\$ (129,000)	\$ 129,000		
Smart meter maintenance fee		\$ 228,000			
Outage response costs		\$ (340,000)	\$ 180,000	\$ (225,000)	\$ 250,000
Labour not capitalized for SMART meter implementation		\$ 127,000			
General Administration		\$ 154,000		\$ 100,000	\$ 150,000
Bad debt expense adjustment			\$ (109,000)		
Overheads no longer capitalized			\$ 1,142,000		
Customer Billing Cycles (monthly)				\$ 120,000	
Facilities (leased space, snow removal)				\$ 110,000	
Engineering Labour allocation (Rate Application)				\$ 105,000	\$ (15,000)
Smart meter sampling/maintenance				\$ 50,000	
Vegetation Management				\$ 96,000	\$ 744,000
SCADA					\$ 176,000
Higher Postage Costs					\$ 25,000
Miscellaneous	\$ (61,895)	\$ (34,402)	\$ 112,130	\$ 74,589	\$ 64,050
Closing Balance	\$ 9,528,312	\$ 9,533,910	\$ 10,988,040	\$ 11,418,629	\$ 12,812,679