

File Number: EB-2014-0096

Date Filed: September 23, 2014

Exhibit 9

DEFERRAL AND VARIANCE ACCOUNTS



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Exhibit 9

Tab 1 of 3

EDDVAR Deferral and Variance Accounts



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1 EDDVAR Deferral and Variance Accounts

3	NPEI has followed the Board's guidance in the Accounting Procedures Handbook ("APH") and
4	the Accounting Procedures Handbook Frequently Asked Questions ("APH FAQ") for recording
5	amounts in the deferral and variance accounts. In addition, NPEI has also been guided by the
6	Report of the Board on Electricity Distributor's Deferral and Variance Account Review Initiative
7	("EDDVAR") (EB-2008-0046, issued July 31, 2009), the Guideline, Smart Meter Funding and
8	Cost Recovery - Final Disposition (G-2011-0001, issued December 15, 2011) and the Filing
9	Requirements for Electricity Distribution Rate Applications – 2014 Edition for 2015 Rate
10	Applications (revised July 18, 2014).
11	
12	NPEI has completed the Board's 2015_EDDVAR_Continuity_Schedule_CoS_v2_4 Excel model
13	(See Exhibit 9, Tab 1, Schedule 1, Attachment 1), which is also being submitted in live Excel
14	format along with this Application.
15	
16	Status of Deferral and Variance Accounts
17	
18	This Schedule contains descriptions of the Deferral and Variance Accounts ("DVAs") that were
19	in use by NPEI as at December 2013.
20	
21	All of the deferral and variance accounts have been used by NPEI in a manner consistent with
22	descriptions provided in the APH.
23	
24	Group 1 Accounts
25	
26	NPEI last disposed of Group 1 account balances in its 2014 IRM Rate Application (EB-2013-
27	0154), which incorporated the audited balances as at December 31, 2012. The Filing
28	Requirements specify that the continuity schedule should show the balance details from the last



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- disposition. Accordingly, the accompanying EDDVAR Continuity Schedule includes NPEI's
 Group 1 account balances from the close of 2012 onwards.
- 3

4 1550 Low Voltage ("LV") Variance Account

- 5 This account is used monthly to record the variances arising from low voltage transactions 6 which are not part of the electricity wholesale market.
- 7

8 1551 Smart Metering Entity ("SME") Charge Variance Account

9 This account is used monthly to record the variances arising from the Smart Metering Entity

10 charges to Residential Service and General Service <50kW customers.

11

12 1580 Retail Settlement Variance Account - Wholesale Market Services ("RSVA WMS")

- This account is used monthly to record the net of the amount charged by the Independent Electricity System Operator ("IESO"), based on the monthly settlement invoice, for the operation of the IESO administered markets and the operation of the IESO-controlled grid and the amount billed to customers using the Board-approved Wholesale Market Service Rate.
- 17

18 1584 Retail Settlement Variance Account – Retail Transmission Network ("RSVA NW")

19 This account is used monthly to record the net of the amount charged by the IESO, based on 20 the monthly settlement invoice, for transmission network services and the amount billed to 21 customers for the same services using the Board-approved Transmission Network Charge 22 Rate.

23

24 1586 Retail Settlement Variance Account – Retail Transmission Connection ("RSVA CN")

This account is used monthly to record the net of the amount charged by IESO, based on the monthly settlement invoice, for transmission connection services, and the amount billed to customers for the same services using the Board-approved Transmission Connection Charge Rate.

29

30



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1 1588 Retail Settlement Variance Account – Power ("RSVA Power")

This account is used monthly to record the net difference between the energy amount billed to customers and the energy charge to NPEI using the monthly settlement invoice received from the IESO, host distributor or embedded generator. This account includes the portion of the Global Adjustment charges that apply to Regulated Price Plan ("RPP") consumers.

6

7 1589 Retail Settlement Variance Account – Global Adjustment ("RSVA GA")

8 This account is used monthly to record the net difference between the global adjustment 9 amounts billed to non-Regulated Price Plan consumers and the global adjustment charge to 10 NPEI for non-Regulated Price Plan consumers using the monthly settlement invoice received 11 from the IESO, host distributor or embedded generator. The global adjustment charge for 12 Regulated Price Plan consumers is not included in this account.

13

14 **1595 Disposition and Recovery/Refund of Regulatory Balances Control Account**

15 This control account is used to record the disposition of deferral and variance account balances

- 16 for which NPEI has received Board approval to recover or refund. Sub-accounts are maintained
- 17 based on the particular year in which the account balances are approved.
- 18
- 19
- 20
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1 Group 2 Accounts

2

NPEI last disposed of Group 2 account balances in its 2011 COS Rate Application (EB-20100138), which incorporated the audited balances as at December 31, 2009. The Filing
Requirements specify that the continuity schedule should show the balance details from the last
disposition. Accordingly, the accompanying EDDVAR Continuity Schedule includes NPEI's
Group 2 account balances from the close of 2009 onwards.

8

9

10 **1508 Other Regulatory Assets**

This account includes the amounts of regulatory created assets, not included in other accounts,
resulting from the ratemaking actions of the Board. NPEI currently has balances in two subaccounts of 1508.

14

15 **1508 Other Regulatory Assets, Sub-account Deferred IFRS Transition Costs**

16 NPEI uses this account to record one-time administrative incremental IFRS transition 17 costs, which are not already approved and included for recovery in distribution rates.

18 19

1508 Other Regulatory Assets, Sub-account Incremental Capital Charges

- NPEI uses this account to record the charges arising from the capital relief rate riders.
 These rate riders arise from incremental capital modules approved by the Board for
 Hydro One Networks Inc.
- 23

24 1518 Retail Cost Variance Account – Retail Service Charges ("RCVA Retail")

This account is used monthly to record the net of revenues derived from establishing service agreements and distributor consolidated billing and the incremental costs associated with providing these services.

- 28
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- 31



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1	1535 Smart Grid OM&A Deferral Account			
2	Operating, maintenance, amortization and administrative expenses directly related to the			
3	following smart grid development activities are recorded in this operating deferral account:			
4	 smart grid demonstration projects; 			
5	 smart grid studies and planning exercises; and 			
6	 smart grid education and training. 			
7				
8	1548 Retail Cost Variance Account – Service Transaction Requests ("RCVA STR")			
9	This account is used monthly to record the net of revenues derived from request fees and			
10	processing fees and the incremental costs associated with providing these services.			
11				
12	1555 Smart Meter Capital and Recovery Offset Variance Account – Sub Account Capital			
13	Costs			
14	NPEI uses this account to record capital costs incurred in the deployment of smart meters.			
15				
16	1555 Smart Meter Capital and Recovery Offset Variance Account – Sub Account			
17	Recoveries			
18	This account is used to record revenues from Board-approved smart meter rate adders.			
19				
20	1555 Smart Meter Capital and Recovery Offset Variance Account – Sub Account Stranded			
21	Meter Costs			
22	This sub-account is used to record the stranded costs associated with conventional or			
23	accumulation meters removed at the time of installation of smart meters.			
24				
25	1556 Smart Meter OM&A Variance Account			
26	This account is used by the NPEI to record incremental operating, maintenance, amortization			
27	and administrative expenses directly related to smart meters.			
28				
29				
30				



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1	1592 PILs and Tax Variances for 2006 and Subsequent Years, Sub-account HST / OVAT
2	Input Tax Credits (ITCs)
3	This account is used by NPEI to record the incremental ITC received on distribution revenue
4	requirement items that were previously subject to PST and become subject to HST. Tracking of
5	these amounts was in effect from July 1, 2010 until June 1, 2011 when NPEI's 2011 COS rates
6	became effective.
7	
8	
9	Other Accounts
10	
11	1576 Accounting Changes under CGAAP
12	This account is used by NPEI to record the financial differences arising as a result of changes to
13	accounting depreciation or capitalization policies, as mandated by the Board in 2013.
14	
15	
16	
17	NPEI has not made any adjustments to deferral and variance account balances that were
18	previously approved by the Board on a final basis in a previous cost of service or IRM
19	proceeding.
20	
21	Carrying charges, where applicable, have been calculated at the Board's prescribed interest
22	rates on monthly opening principal balances. In accordance with the Filing Requirements, the
23	most recent posted interest rate (1.47% for Quarter 3 - 2014) has been used to forecast carrying
24 25	charges to April 30, 2015.
25 26	NPEI is proposing four sets of Rate Riders in this application:
27	Deferral/Variance Rate Riders to be effective for 1 year;
28	 Global Adjustment Rate Riders to be effective for 1 year;
29	 Account 1576 Rate Riders to be effective for 2 years;
30	 Stranded Meter Rate Riders to be effective for 2 years.
31	



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1 Table 9-1 below shows NPEI's proposed Rate Riders, to be effective May 1, 2015.

2 3

Table 9-1: Proposed Rate Riders

Proposed Rate Rider for Def	ferral / Varia	nce Accounts Bala	ances (exclu	ding Global Adi.)
Disposition Period in Years:],
		Allocated		
Rate Class	Units	Balance	Rate R	ider
Residential	kWh	(258,487)	-0.0006	\$/kWh
General Service < 50 kW	kWh	(124,020)	-0.0010	\$/kWh
General Service > 50	kW	(755,503)	-0.4388	\$/kW
Unmetered Scattered Load	kWh	(612)	-0.0003	\$/kWh
Sentinel Lighting	kW	1,307	1.8253	\$/kW
Street Lighting	kW	53,611	2.5764	\$/kW
		(1,083,705)		
Proposed Rate Rider for RS	VA - Global	Adjustment		
Disposition Period in Years:	1			
		Allocated		
Rate Class	Units	Balance	Rate R	ider
Residential	kWh	74,797	0.0023	\$/kWh
General Service < 50 kW	kWh	40,890	0.0023	\$/kWh
General Service > 50	kW	1,449,693	0.8894	\$/kW
Unmetered Scattered Load	kWh	-	0.0000	\$/kWh
Sentinel Lighting	kW	118	0.8657	
Street Lighting	kW	16,963	0.8239	\$/kW
		1,582,461		
Disposition Period in Years:		Allocated		
Rate Class	Units	Balance	Rate R	
Residential	kWh	(2,463,502)	-0.0030	
General Service < 50 kW	kWh	(741,981)	-0.0030	•
General Service > 50	kW	(3,919,445)	-1.1383	
Unmetered Scattered Load	kWh	(13,431)	-0.0030	
Sentinel Lighting	kW	(1,587)	-1.1079	
Street Lighting	kW	(43,885)	-1.0545	ф/KVV
		(7,183,832)		
Deserved Deta Didea (Diseasities		
Proposed Rate Rider for Stra Disposition Period in Years:				
bisposition renou in reals.		Allocated		
Rate Class	Units	Balance	Rate R	ider
Residential	Customer	1,008,600		\$ per Month
General Service < 50 kW	Customer	275.104		\$ per Month
General Service > 50	Customer		2.01	
Unmetered Scattered Load		_		
Sentinel Lighting		_		
Street Lighting		_		
		1,283,705		
		.,_50,700		
Total for Disposition		(5,401,371)		



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Attachment 1 of 1

EDDVAR Continuity Schedule



Version 2.4

Utility Name	Niagara Peninsula Energy Inc.
Service Territory	(if applicable)
Assigned EB Number	EB-2014-0096
Name of Contact and Title	Suzanne Wilson, Vice-President Finance
Phone Number	905-353-6004
Email Address	Suzanne.Wilson@npei.ca
lotes	

General No

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.

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2015 Deferral/Variance Account Workform

A	account Descriptions	Accour Numbe
Ģ	Group 1 Accounts	
L١	/ Variance Account	1550
Sr	mart Metering Entity Charge Variance Account	1551
R	SVA - Wholesale Market Service Charge	1580
R	SVA - Retail Transmission Network Charge	1584
R	SVA - Retail Transmission Connection Charge	1586
R	SVA - Power (excluding Global Adjustment)	1588
R	SVA - Global Adjustment	1589
Di	isposition and Recovery/Refund of Regulatory Balances (2008)	1595
	isposition and Recovery/Refund of Regulatory Balances (2009)	1595
Di	isposition and Recovery/Refund of Regulatory Balances (2010)	1595
	isposition and Recovery/Refund of Regulatory Balances (2011)	1595
Di	isposition and Recovery/Refund of Regulatory Balances (2012)	1595
	roup 1 Sub-Total (including Account 1589 - Global Adjustment)	
	roup 1 Sub-Total (excluding Account 1589 - Global Adjustment) SVA - Global Adjustment	1589
G	Group 2 Accounts	
0	ther Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508
	ther Regulatory Assets - Sub-Account - Incremental Capital Charges ther Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -	1508
	ntario Clean Energy Benefit Act ⁸	1508
0	there Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying hardes	
		1508
	ther Regulatory Assets - Sub-Account - Other 4	1508
	etail Cost Variance Account - Retail	1518
	isc. Deferred Debits	1525
	enewable Generation Connection Capital Deferral Account	1531
	enewable Generation Connection OM&A Deferral Account	1532
	enewable Generation Connection Funding Adder Deferral Account	1533
	mart Grid Capital Deferral Account	1534
	mart Grid OM&A Deferral Account	1535 1536
	mart Grid Funding Adder Deferral Account	1536
	etail Cost Variance Account - STR	
	pard-Approved CDM Variance Account	1567 1572
	xtra-Ordinary Event Costs eferred Rate Impact Amounts	
	eterred Rate Impact Amounts SVA - One-time	1574 1582
	SVA - One-time ther Deferred Credits	1582 2425
Ģ	roup 2 Sub-Total	
		1562
	eferred Payments in Lieu of Taxes ILs and Tax Variance for 2006 and Subsequent Years	
	ILs and Tax Variance for 2006 and Subsequent Years xcludes sub-account and contra account below)	1592
	ILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	
	put Tax Credits (ITCs)	1592
Т	otal of Group 1 and Group 2 Accounts (including 1562 and 1592)	
LF	RAM Variance Account	1568
т	otal including Account 1568	
Sr	mart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	1555
Sr	mart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555
	mart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555
	mart Meter OM&A Variance ¹⁰	1556
IF	RS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575
		1576
A	ccounting Changes Under CGAAP Balance + Return Component ⁹	1370

						2009					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-09	Transactions Debit/ (Credit) during 2009 excluding interest and adjustments ³	Board-Approved Disposition during 2009	Adjustments during 2009 - other ²	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Adjustments during 2009 - other ²	Closing Interest Amounts as of Dec-31-09
Group 1 Accounts											
LV Variance Account	1550					\$0					\$0
Smart Metering Entity Charge Variance Account	1551					\$0					\$0
RSVA - Wholesale Market Service Charge	1580					\$0					\$0
RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge	1584 1586					\$0 \$0					\$0 \$0
RSVA - Retail Hansmission Connection Charge RSVA - Power (excluding Global Adjustment)	1588					\$0					\$0
RSVA - Global Adjustment	1589					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) Disposition and Recovery/Refund of Regulatory Balances (2011)	1595 1595					\$0 \$0					\$0 \$0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595					\$0					\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$0		\$0	\$0			\$0	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment	1589	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0			\$0 \$0	
RSVA - Global Adjustment	1589	\$0	\$0	\$0	\$0	50	\$0	30	\$0	\$0	20
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508				\$299	\$299		\$0			\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508				\$4,141	\$4,141		\$7			\$7
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸											
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying	1508										
Charges	1508										
Other Regulatory Assets - Sub-Account - Other 4	1508					\$0					\$0
Retail Cost Variance Account - Retail	1518				\$463,917	\$463,917					\$0
Misc. Deferred Debits	1525	-				\$0					\$0
Renewable Generation Connection Capital Deferral Account Renewable Generation Connection OM&A Deferral Account	1531 1532					\$0 \$0					\$0 \$0
Renewable Generation Connection Funding Adder Deferral Account	1532					\$0					\$0
Smart Grid Capital Deferral Account	1534					\$0					\$0
Smart Grid OM&A Deferral Account	1535					\$0					\$0
Smart Grid Funding Adder Deferral Account	1536					\$0					\$0
Retail Cost Variance Account - STR Board-Approved CDM Variance Account	1548 1567				\$343,178	\$343,178					\$0 \$0
Extra-Ordinary Event Costs	1567					\$0					\$0
Deferred Rate Impact Amounts	1574					\$0					\$0
RSVA - One-time	1582				\$5,905	\$5,905		\$1,355			\$1,355
Other Deferred Credits	2425					\$0					\$0
Group 2 Sub-Total		\$0	\$0	\$0	\$817,440	\$817,440	\$0	\$1,362	\$0	\$0	\$1,362
Deferred Payments in Lieu of Taxes	1562				-\$3,989,245	-\$3,989,245		-\$758,038			-\$758,038
PILs and Tax Variance for 2006 and Subsequent Years	1592										
(excludes sub-account and contra account below)	1382					\$0					\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592					\$0					\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	\$0	\$0	-\$3,171,804	-\$3,171,804	\$0	-\$756,676	\$0	\$0	-\$756,676
LRAM Variance Account	1568										
Total including Account 1568		\$0	\$0	\$0	-\$3,171,804	-\$3,171,804	\$0	-\$756,676	\$0	\$0	-\$756,676
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	1555				\$1,548,013	\$1,548,013		-\$13 763			-\$13,763
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555				-\$835,529	-\$835,529		¢10,700			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555				\$230,762	\$230,762					\$0
Smart Meter OM&A Variance ¹⁰	1556				\$170,536	\$170,536		\$570			\$570
	1575										1
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹ Accounting Changes Under CGAAP Balance + Return Component ⁹	1575										
		1									

						2010					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-10	Transactions Debit/ (Credit) during 2010 excluding interest and adjustments ³	Board-Approved Disposition during 2010	Adjustments during 2010 - other ²	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other ²	Closing Interes Amounts as of Dec-31-10
Group 1 Accounts											
V Variance Account	1550	\$0				\$0	\$0				\$
Smart Metering Entity Charge Variance Account	1551	\$0				\$0	\$0				s
RSVA - Wholesale Market Service Charge RSVA - Retail Transmission Network Charge	1580 1584	\$0 \$0				\$0 \$0	\$0 \$0				\$
ISVA - Retail Transmission Connection Charge	1586	\$0				\$0	\$0				
ISVA - Power (excluding Global Adjustment)	1588	\$0				\$0	\$0				
SVA - Global Adjustment	1589	\$0				\$0	\$0				5
isposition and Recovery/Refund of Regulatory Balances (2008) isposition and Recovery/Refund of Regulatory Balances (2009)	1595 1595	\$0 \$0				\$0 \$0	\$0 \$0				
isposition and Recovery/Refund of Regulatory Balances (2009) isposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0 \$0				\$0 \$0	\$0 \$0				
isposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0				\$0	\$0				
isposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0				\$0	\$0				
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0	\$
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
RSVA - Global Adjustment	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$299				\$299	\$0	\$2	2		\$
ther Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$4,141	\$3,099			\$7,240	\$7	\$54	4		\$6
ther Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -											
Intario Clean Energy Benefit Act ⁸ tther Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying	1508										
harges	1508										
ther Regulatory Assets - Sub-Account - Other 4	1508	\$0				\$0	\$0				\$
etail Cost Variance Account - Retail	1518	\$463,917	\$45,422			\$509,339	\$0				\$
lisc. Deferred Debits	1525	\$0				\$0	\$0				
tenewable Generation Connection Capital Deferral Account tenewable Generation Connection OM&A Deferral Account	1531 1532	\$0 \$0				\$0 \$0	\$0 \$0				
tenewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				
mart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$
mart Grid OM&A Deferral Account	1535	\$0	\$12,399			\$12,399	\$0				\$
imart Grid Funding Adder Deferral Account Retail Cost Variance Account - STR	1536 1548	\$0 \$343,178	\$56.864			\$0 \$400.042	\$0 \$0				
loard-Approved CDM Variance Account	1546	\$343,176	\$30,004			\$400,042	\$0				
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$
eferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$
ISVA - One-time Other Deferred Credits	1582 2425	\$5,905 \$0				\$5,905 \$0	\$1,355 \$0		7		\$1,40
iroup 2 Sub-Total	2425	\$817.440	\$117.784	\$0	\$0	\$935.224	\$1.362		4 \$0	\$0	
			\$117,784	\$0	\$0					30	
eferred Payments in Lieu of Taxes ILs and Tax Variance for 2006 and Subsequent Years	1562	-\$3,989,245				-\$3,989,245	-\$758,038	-\$32,873	3		-\$790,91
and fax variance for 2006 and Subsequent rears	1592	\$0				\$0	\$0				\$
ILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592										
put Tax Credits (ITCs)	1382	\$0	-\$34,622			-\$34,622	\$0				\$
otal of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$3,171,804	\$83,162	\$0	\$0	-\$3,088,642	-\$756,676	-\$32,770	\$0	\$0	-\$789,44
RAM Variance Account	1568					\$0					s
otal including Account 1568		-\$3,171,804	\$83,162	\$0	\$0	-\$3,088,642	-\$756,676	-\$32,770) \$0	\$0	-\$789,44
mart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	1555	\$1.548.013	\$2,869,258	\$4.175.010		\$242.260	-\$13.763	\$17.123			\$3.36
mart Meter Capital and Recovery Offset Variance - Sub-Account - Capital mart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555	\$1,548,013 -\$835,529	\$2,869,258 -\$610,416	\$4,175,010		\$242,260	-\$13,763 \$0		,		\$3,30
mart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries mart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555	\$230,762	\$1,285,386			\$1,516,147	\$0				
mart Meter OM&A Variance ¹⁰	1556	\$170,536	\$128,683			\$299,220	\$570				\$2,45
	1575									_	
RS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹ ccounting Changes Under CGAAP Balance + Return Component ⁹	1575 1576										
											-

· · <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>2011</th> <th></th> <th>2012</th>							2011											2012
	Account Descriptions	Account Number	Amounts as of Jan-	(Credit) during 2011 excluding interest and	Disposition during		Principal Balance as of	Interest Amounts as of	Interest Jan-1 to	Disposition	during 2011 -	Amounts as of	Amounts as of Jan-	(Credit) during 2012 excluding interest and	Disposition during	Other ² Adjustments during Q1 2012	Other ² Adjustments during Q2 2012	Other ² Adjustments during Q3 2012
= 1 = 1	Group 1 Accounts																	
= 1 = 1	LV Variance Account	1550	\$0				\$0	\$0				\$0	\$0					
$ \left $	Smart Metering Entity Charge Variance Account	1551					\$0					\$0	\$0					
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	RSVA - Wholesale Market Service Charge											\$0						
$ \left $	RSVA - Retail Transmission Network Charge						\$0					\$0						
No. Add Advance No. Advance		1586					\$0					\$0 \$0						
spectra in the problem in th	RSVA - Global Adjustment											\$0						
$ \ \ \ \ \ \ \ \ \ \ \ \ \ $	Disposition and Recovery/Refund of Regulatory Balances (2008)	1595					\$0					\$0						
	Disposition and Recovery/Refund of Regulatory Balances (2009)	1595																
												**						
$ \begin{array}{c} 1 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1 $	Disposition and Recovery/Refund of Regulatory Balances (2011)																	
mode is all based and	Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	50				30	50				\$0	50					
Weak dot Weak dot <th< td=""><td>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Group 1 Sub-Total (including Account 1589 - Global Adjustment)																	
num N	RSVA - Global Adjustment	1589																
num N	Group 2 Accounts																	
Inter Register Assess: Sub-Accord: Concerned Capital Papers and Record	•	1508	\$200	\$10 598			\$10.897	\$3	\$21			\$24	\$10.897	\$5 290				
Inter Register Rescale Account framework withow Inter Register Rescale Account framework withow Inter Rescale Account framework withow				\$10,550	\$4.141					\$57				φ0,200				
pict Right Alsame - Sub-Account - Theories A statement Regiment and Resource (Section Control - Contro - Control - Control - Control - Contro - Contro -	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -	1000	07,240		64,141		Q 0,000	\$ 01	Ç, O	401		φυυ	¢0,000					
$ \ \ \ \ \ \ \ \ \ \ \ \ \ $	Ontario Clean Energy Benefit Act8	1508	\$0				\$0	\$0				\$0	\$0					
=	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying																	
and Can Variance Account - Nearly Status 2 Status 2 <t< td=""><td>Charges</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$0</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Charges											\$0						
Sic. Default basis Sic. Defa												\$0						
menerale Generation Contention Cale Default Accord (1997) man Generation Contention Cale Default Accord (1997) mar Generation				\$29,851	\$463,917							\$0		\$33,783	1			
sense also consister Oxacutor Under Account SD												\$U \$0						
sense to Concision Funding Adder Defend Account S3 S3 S4 S5 S5 S5 S5 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>																		
mail of index Advisor 512.39 542.22 512.39 542.22 512.39 542.22 512.39 542.22 512.39 542.32 <t< td=""><td>Renewable Generation Connection Funding Adder Deferral Account</td><td>1533</td><td>\$0</td><td></td><td></td><td></td><td>\$0</td><td></td><td></td><td></td><td></td><td>\$0</td><td>\$0</td><td></td><td></td><td></td><td></td><td></td></t<>	Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0					\$0	\$0					
1000 matrixed addres bedres in account is the optimized account i	Smart Grid Capital Deferral Account											\$0						
number late Contrantion Account - STR 15R 940,02 941,161 9546,178 980,025 90 90 90 900,025 900				\$6,322								\$0						
$ \frac{1}{10000000000000000000000000000000000$				\$44.404	\$242.470							\$0		Ê 40.252				
$\frac{1}{10000000000000000000000000000000000$				\$41,101	\$343,176							50		\$40,333				
$ \frac{1}{1000} = $												\$0						
here Deterned Credits 2425 100 2426 100 2400 100 </td <td>Deferred Rate Impact Amounts</td> <td>1574</td> <td>\$0</td> <td></td> <td></td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> <td></td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> <td></td> <td></td> <td></td> <td></td>	Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0	\$0					
yang Subscription Subscripion Subscription Subscrip	RSVA - One-time				\$5,905				\$24	\$1,425		-\$0						
Hered Payments in Lieu of Taxes 53,989,245 \$1,982,287 \$42,005,357 \$427,176 \$42,279,533 \$272,176 \$42,279,533 \$50 <td>Other Deferred Credits</td> <td>2425</td> <td>\$0</td> <td></td> <td></td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> <td></td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> <td></td> <td></td> <td></td> <td></td>	Other Deferred Credits	2425	\$0				\$0	\$0				\$0	\$0					
Land Tay Variance for 2008 and Subsequent Years Manual Subsequent Years Sub-Account HST/OVAT 192 50 S0 S0 </td <td>Group 2 Sub-Total</td> <td></td> <td>\$935,224</td> <td>\$87,933</td> <td>\$817,141</td> <td>\$0</td> <td>\$206,016</td> <td>\$1,465</td> <td>\$121</td> <td>\$1,482</td> <td>\$0</td> <td>\$104</td> <td>\$206,016</td> <td>\$79,425</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td>	Group 2 Sub-Total		\$935,224	\$87,933	\$817,141	\$0	\$206,016	\$1,465	\$121	\$1,482	\$0	\$104	\$206,016	\$79,425	\$0	\$0	\$0	\$0
Name Matches Sub-Account and contrult account bial wolf account bial wo	Deferred Payments in Lieu of Taxes	1562	-\$3,989,245	\$1,982,887			-\$2,006,357	-\$790,911	\$437,132			-\$353,779	-\$2,006,357	-\$273,176	\$ -\$2,279,533			
Ls and Tax Variance for 2008 and Subsequent Years - Sub-Account HST/OVAT 1992 434.62 427.216 541.62 541.62 541.62 543.725 543.725 51.482 50 541.62 541.62.179 543.68.64 50 50 541.62 541.62.179 543.68.64 50 50 543.725 51.482 50 543.725 51.482 50 543.725 51.482.179 543.725 51.482.179 543.725 51.482.179 543.725 51.482.179 51.482.179 543.725 51.482.179 51.		1592						**				**						
up at a Credits (TCs) 1922 454.822 452.72.16 451.82 50 50 50 50 51.82 50 51.82 50 51.82 50 51.82 50 51.82 50 51.82 50 <td></td> <td></td> <td>\$0</td> <td></td> <td></td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> <td></td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> <td></td> <td></td> <td></td> <td></td>			\$0				\$0	\$0				\$0	\$0					
RAM Variance Account 156 50 <t< td=""><td>Input Tax Credits (ITCs)</td><td>1592</td><td>-\$34,622</td><td>-\$27,216</td><td></td><td></td><td>-\$61,838</td><td>\$0</td><td></td><td></td><td></td><td>\$0</td><td>-\$61,838</td><td></td><td></td><td></td><td></td><td></td></t<>	Input Tax Credits (ITCs)	1592	-\$34,622	-\$27,216			-\$61,838	\$0				\$0	-\$61,838					
Statistical factor S2,088,642 S2,043,004 S817,141 S0 S1,862,179 S1,872,53 S1,482 S0 S338,642 S1,882,179 S18,85,71 S2,279,533 S0 <	Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$3,088,642	\$2,043,604	\$817,141	\$0	-\$1,862,179	-\$789,445	\$437,253	\$1,482	\$0	-\$353,674	-\$1,862,179	-\$193,751	-\$2,279,533	\$0	\$0	\$0
Statistical diagram S2,088,642 S2,043,004 S817,141 S0 S1,882,179 S1,882,1	LRAM Variance Account	1568	\$0				\$0	\$0				\$0	\$0					
State State State State State mail Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰ 1555 \$2,42,280 \$7,64,237 \$1,006,497 \$3,380 \$28,414 \$25,056 \$1,006,497 \$600,457 \$5,380 \$2,80,110 \$22,050,110 <td></td>																		
mail Meter Capital and Recovery Offset Variance - Sub-Account. Recoverise ¹⁰ 1555 \$1,459,465 \$2,250,110 \$2,250,210 \$2,250,210 \$2,250,210 \$2,250,210 \$2,250,210 \$2,250,210 \$2,250,210 \$2,2	Total including Account 1568		-\$3,088,642	\$2,043,604	\$817,141	\$0	-\$1,862,179	-\$789,445	\$437,253	\$1,482	\$0	-\$353,674	-\$1,862,179	-\$193,751	-\$2,279,533	\$0	\$0	\$0
mart Meter Capital and Recovery Offset Variance * Sub-Account - Stranded Meter Capital 155 \$1,516,147 \$83,259 \$1,579,406 \$0 \$0 \$1,579,406 \$37,902 \$150 \$150 \$1,516,147 \$83,259 \$1,579,406 \$0 \$0 \$1,579,406 \$37,902 \$150	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰								-\$28,414			-\$25,055						
mart Meter OM&A Variance ¹⁰ \$299,220 \$338,115 \$637,335 \$2,451 \$4,302 \$6,753 \$408,604 RS-CGAAP Transition PP&E Amounts Balance + Return Component ⁰ 157 <	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555	-\$1,445,945	-\$604,165			-\$2,050,110	\$0				\$0	-\$2,050,110	-\$251,530)			
RS-CGAAP Transition PP&E Amounts Balance + Return Component [®] 1575	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰											**						
	Smart Meter OM&A Variance ¹⁰	1556	\$299,220	\$338,115			\$637,335	\$2,451	\$4,302			\$6,753	\$637,335	\$408,604				
	IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹												1					
.counting Changes Under CGAAP Balance + Return Component" 15/0	Accounting Changes Under CGAAP Balance + Return Component ⁹	1576										1						

		2												201	3			
Account Descriptions	Account Number	Other ² Adjustments during Q4 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	Board-Approved Disposition during 2012	Adjustments during 2012 - other ²	Closing Interest Amounts as of Dec-31-12	Opening Principal Amounts as of Jan- 1-13	Transactions Debit/ (Credit) during 2013 excluding interest and adjustments 3	Board-Approved Disposition during 2013	Other 2 Adjustments during Q1 2013	Other 2 Adjustments during Q2 2013	Other 2 Adjustments during Q3 2013	Other 2 Adjustments during Q4 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13
Group 1 Accounts																		
LV Variance Account Smart Metering Entity Charge Variance Account RSVA - Wholesale Market Service Charge RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Cornection Charge RSVA - Power (excluding Global Adjustment)	1550 1551 1580 1584 1586 1588	-\$123,432 -\$3,164,722 \$876,443 \$650,143 -\$4,719,278	-\$123,432 \$0 -\$3,164,722 \$876,443 \$650,143 -\$4,719,278	\$0 \$0 \$0 \$0 \$0 \$0			\$1,664 -\$29,963 \$10,477 -\$850 -\$104,524	\$1,664 \$0 -\$29,963 \$10,477 -\$850 -\$104,524	-\$123,432 \$0 -\$3,164,722 \$876,443 \$650,143 -\$4,719,278	\$67,739 \$36,447 -\$916,481 \$606,068 \$394,500 -\$1,550,163						-\$55,694 \$36,447 -\$4,081,203 \$1,482,511 \$1,044,642 -\$6,269,441	\$1,664 \$0 -\$29,963 \$10,477 -\$850 -\$104,524	\$3,070 \$509 -\$40,248 \$10,347 \$6,819 -\$100,263
RSVA - Global Adjustment Disposition and Recovery/Refund of Regulatory Balances (2008) Disposition and Recovery/Refund of Regulatory Balances (2009) Disposition and Recovery/Refund of Regulatory Balances (2010) Disposition and RecoveryRefund for Regulatory Balances (2011)	1589 1595 1595 1595 1595	\$3,681,340 -\$1,776,570 -\$43,770	\$3,681,340 \$0 \$0 -\$1,776,570 -\$43,770	\$0 \$0 \$0 \$0 \$0			\$42,784 \$1,695,251 -\$64,405	\$42,784 \$0 \$1,695,251 -\$64,405	\$3,681,340 \$0 \$0 -\$1,776,570 -\$43,770	\$1,610,241 \$4,442 -\$2,161						\$5,291,581 \$0 \$0 -\$1,772,128 -\$45,931	\$42,784 \$0 \$1,695,251 -\$64,405	\$12,814 -\$39,697 \$822
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595		\$0	\$0				\$0	\$0							\$0	\$0	
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment	1589	-\$4,619,847 -\$8,301,187 \$3,681,340	-\$4,619,847 -\$8,301,187 \$3,681,340	\$0 \$0 \$0	\$0 \$0 \$0		\$1,550,434 \$1,507,650 \$42,784	\$1,550,434 \$1,507,650 \$42,784	-\$4,619,847 -\$8,301,187 \$3,681,340	\$250,631 -\$1,359,610 \$1,610,241	\$0 \$0 \$0	\$0 \$0 \$0		\$0 \$0 \$0		-\$4,369,216 -\$9,660,797 \$5,291,581	\$1,550,434 \$1,507,650 \$42,784	-\$145,826 -\$158,641 \$12,814
Group 2 Accounts																		
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -	1508 1508		\$16,187 \$3,099	\$24 \$80				\$249 \$126	\$16,187 \$3,099	\$3,453						\$16,187 \$6,552	\$249 \$126	\$238 \$63
Ontario Clean Energy Benefit Act ⁸ Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying	1508		\$0	\$0				\$0	\$0							\$0	\$0	
Charges Other Regulatory Assets - Sub-Account - Other ⁴ Retail Cost Variance Account - Retail	1508 1508 1518		\$0 \$0 \$109,056	\$0 \$0 \$0				\$0 \$0 \$0	\$0 \$0 \$109,056	\$29,697						\$0 \$0 \$138,753	\$0 \$0 \$0	
Misc. Deferred Debits Renewable Generation Connection Capital Deferral Account Renewable Generation Connection OM&A Deferral Account Renewable Generation Connection Funding Adder Deferral Account	1525 1531 1532 1533		\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0				\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0							\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	
Smat Grid Capital Deferral Account Smat Grid OM&A Deferral Account Smat Grid Funding Adder Deferral Account Retail Cost Variance Account - STR Board-Approved CDM Variance Account	1534 1535 1536 1548 1567		\$0 \$18,721 \$0 \$138,378 \$0	\$0 \$0 \$0 \$0 \$0				\$0 \$0 \$0 \$0 \$0	\$0 \$18,721 \$0 \$138,378 \$0	\$40,590						\$0 \$18,721 \$0 \$178,967 \$0	\$0 \$0 \$0 \$0 \$0	
Extra-Ordinary Event Costs Deferred Rate Impact Amounts RSVA - One-time Other Deferred Cradits	1572 1574 1582 2425		\$0 \$0 \$0 \$0 \$0	\$0 \$0 -\$0 \$0				\$0 \$0 \$0 - <mark>\$0</mark> \$0	\$0 \$0 \$0 \$0							\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 -\$0 \$0	
Group 2 Sub-Total		\$0	\$285,441	\$104	\$271	\$0	\$0	\$375	\$285,441	\$73,740	\$0	\$0	\$0	\$0	\$0	\$359,180	\$375	\$301
Deferred Payments in Lieu of Taxes PILs and Tax Variance for 2006 and Subsequent Years	1562 1592		\$0 \$0	-\$353,779 \$0	-\$110,284	-\$464,063		- \$0 \$0	\$0 \$0							\$0 \$0	-\$0	
(excludes sub-account and contra account below) PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592		-\$61,838	30 \$0				\$0 \$0	-\$61,838							-\$61,838	\$0 \$0	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$4,619,847	-\$4,396,243	-\$353,674	-\$110,013	-\$464,063	\$1,550,434	\$1,550,810	-\$4,396,243	\$324,370	\$0	\$0	\$0	\$0	\$0	-\$4,071,873	\$1,550,810	-\$145,525
LRAM Variance Account	1568		\$0	\$0				\$0	\$0							\$0	\$0	
Total including Account 1568		-\$4,619,847	-\$4,396,243	-\$353,674	-\$110,013	-\$464,063	\$1,550,434	\$1,550,810	-\$4,396,243	\$324,370	\$0	\$0	\$0	\$0	\$0	-\$4,071,873	\$1,550,810	-\$145,525
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555 1555 1555		\$1,705,948 -\$2,301,640 \$1,617,308	-\$25,055 \$0 \$0	-\$29,654			-\$54,709 \$0 \$0	\$1,705,948 -\$2,301,640 \$1,617,308	-\$76,005					-\$56,211	\$1,629,943 - <mark>\$2,301,640</mark> \$1,295,155	- \$54,709 \$0 \$0	
Smart Meter Capital and Recovery Onset Variance - Sub-Account - Stranded Weter Costs - Smart Meter OM&A Variance ¹⁰	1555		\$1,045,939	\$0 \$6,753	\$8,731			\$0 \$15,483	\$1,045,939	-\$265,942 \$438,918					-900,211	\$1,484,857	\$0 \$15,483	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component [®] Accounting Changes Under CGAAP Balance + Return Component [®]	1575 1576		\$0 \$0	\$0 \$0				\$0 \$0	1						-\$7,183,832	\$0 -\$7,183,832	\$0 \$0	

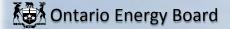
		2014							Projected Interest on Dec-31-13 Balances 2.1.7 RRR					
							014		Projected Inter	rest on Dec-31-1	3 Balances	2.1.7 RRR		
Account Descriptions	Account Number	Board-Approved Disposition during 2013	Adjustments during 2013 - other 2	Closing Interest Amounts as of Dec-31-13	Principal Disposition during 2014 - instructed by Board	Interest Disposition during 2014 - instructed by Board	Closing Principal Balances as of Dec 31- 13 Adjusted for Dispositions during 2014	Closing Interest Balances as of Dec 31-13 Adjusted for Dispositions during 2014	Projected Interest from Jan 1, 2014 to December 31, 2014 on Dec 31 -13 balance adjusted for disposition during 2014 ⁶	Projected Interest from January 1, 2015 to April 30, 2015 on Dec 31 -13 balance adjusted for disposition during 2014 ⁶	Total Claim	As of Dec 31-13	Variance RRR vs. 2013 Balance (Principal + Interest)	
Group 1 Accounts														
LV Variance Account	1550			\$4,734	-\$123,432	-\$755	\$67,738	\$5,489	\$996	\$332	\$74,555	-\$50,960	\$0	
Smart Metering Entity Charge Variance Account	1551			\$509			\$36,447	\$509	\$536	\$179	\$37,671	\$36,956	\$0	
RSVA - Wholesale Market Service Charge RSVA - Retail Transmission Network Charge	1580 1584			-\$70,211 \$20,823	-\$3,164,722 \$876,442	-\$91,992 \$27,655	-\$916,482 \$606,069	\$21,781 -\$6,832	-\$13,472 \$8,909	-\$4,491 \$2,970	-\$912,664 \$611.116	-\$4,151,414 \$1,503,335	\$0	
RSVA - Retail Transmission Connection Charge	1586			\$5,969	\$650,143	\$11,893	\$394,500	-\$5,924	\$5,799	\$1,933	\$396,308	\$1,050,611	-\$0	
RSVA - Power (excluding Global Adjustment)	1588			-\$204,787	-\$4,719,278	-\$197,022	-\$1,550,163	-\$7,765	-\$22,787	-\$7,596	-\$1,588,311	-\$6,474,228	-\$0	
RSVA - Global Adjustment Disposition and Recovery/Refund of Regulatory Balances (2008)	1589 1595			\$55,598 \$0	\$3,681,341	\$114,939	\$1,610,240 \$0	-\$59,340 \$0	\$23,671	\$7,890	\$1,582,461 \$0	\$5,347,180	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595			\$0			\$0	\$0			\$0		\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595			\$1,655,554	-\$1,772,128	\$1,655,554	\$0	\$0			\$0	-\$116,574	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2011) Disposition and Recovery/Refund of Regulatory Balances (2012)	1595 1595			-\$63,583 \$0	-\$45,931	-\$63,583	\$0 \$0	\$0 \$0			\$0 \$0	-\$109,514	-\$0	
	1385			40							φU		40	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0		-\$4,617,566	\$1,456,689	\$248,350	-\$52,081	\$3,651 -\$20.020	\$1,217	\$201,137	-\$2,964,608 -\$8,311,788	-\$0	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment	1589	\$0 \$0	\$0 \$0		-\$8,298,907 \$3,681,341	\$1,341,751 \$114,939	-\$1,361,890 \$1,610,240	\$7,259 -\$59,340	\$23,671	- <mark>\$6,673</mark> \$7,890	-\$1,381,324 \$1,582,461	\$5,347,180	-51 \$0	
Group 2 Accounts														
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$487			\$16,187	\$487	\$238	\$79	\$16,992	\$16,674	\$0	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$189			\$6,552	\$189	\$96	\$32	\$6,869	\$6,741	-\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508			so			\$0	**						
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying	1508			\$0			\$0	\$0			\$0		50	
Charges	1508			\$0			\$0	\$0			\$0		\$0	
Other Regulatory Assets - Sub-Account - Other 4	1508			\$0			\$0	\$0			\$0		\$0	
Retail Cost Variance Account - Retail Misc. Deferred Debits	1518 1525			\$0 \$0			\$138,753 \$0	\$0 \$0			\$138,753 \$0	\$138,753	\$0	
Renewable Generation Connection Capital Deferral Account	1531			\$0			\$0	\$0			\$0		\$0	
Renewable Generation Connection OM&A Deferral Account	1532			\$0			\$0	\$0			\$0		\$0	
Renewable Generation Connection Funding Adder Deferral Account Smart Grid Capital Deferral Account	1533 1534			\$0 \$0			\$0 \$0	\$0 \$0			\$0 \$0		\$0	
Smart Grid OM&A Deferral Account	1535			\$0			\$18,721	\$0	\$275	\$92	\$19,088	\$18,721	\$0	
Smart Grid Funding Adder Deferral Account	1536			\$0			\$0	\$0			\$0		\$0	
Retail Cost Variance Account - STR Board-Approved CDM Variance Account	1548 1567			\$0 \$0			\$178,967 \$0	\$0 \$0			\$178,967 \$0	\$178,967	\$0	
Extra-Ordinary Event Costs	1572			\$0			\$0	\$0			\$0		\$0	
Deferred Rate Impact Amounts	1574			\$0			\$0	\$0			\$0		\$0	
RSVA - One-time Other Deferred Credits	1582 2425			- <mark>\$0</mark> \$0			\$0 \$0	- <mark>\$0</mark> \$0			\$0 \$0		-\$0 \$0	
Group 2 Sub-Total		\$0	SO	\$676	\$0	\$0	\$359,180	\$676	\$609	\$203	\$360,669	\$359,856	\$0	
Deferred Payments in Lieu of Taxes	1562	ţ.	ţ.	-\$0	ψũ	ţ,	\$0000,100	-\$0	0000	¢200	-\$0	\$000,000		
PILs and Tax Variance for 2006 and Subsequent Years	1592										-\$0		20	
(excludes sub-account and contra account below)	1592			\$0			\$0	\$0			\$0		\$0	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			\$0			-\$61,838	\$0	-\$909	-\$303	-\$63,050		\$61,838	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	\$0	\$1,405,284	-\$4,617,566	\$1,456,689	\$545,693	-\$51,405	\$3,351	\$1,117	\$498,756	-\$2,604,752	\$61,837	
LRAM Variance Account	1568			\$0			\$0	\$0			\$0		\$0	
													1 1	
Total including Account 1568		\$0	\$0	\$1,405,284	-\$4,617,566	\$1,456,689	\$545,693	-\$51,405	\$3,351	\$1,117	\$498,756	-\$2,604,752	\$61,837	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	1555			-\$128,045	\$1,629,943	-\$128,045	\$0	\$0			\$0	\$1,501,898	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555			\$0	-\$2,301,640		\$0	\$0			\$0	-\$2,301,640	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555			\$0	AL 100 C	ACO	\$1,295,155	\$0			\$1,295,155	\$1,351,366	\$56,211	
Smart Meter OM&A Variance ¹⁰	1556			\$58,833	\$1,496,307	\$58,833	-\$11,451	-\$0			-\$11,451	\$1,543,690	\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575			\$0			\$0	\$0			\$0		\$0	
Accounting Changes Under CGAAP Balance + Return Component ⁹	1576			\$0			-\$7,183,832	\$0			-\$7,183,832	-\$3,054,566	\$4,129,266	



Deferral/Variance Account Workform for 2014 Filers

Accounts that produced a variance on the 2014 continuity schedule are listed below. Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	RRR vs	Variance 5. 2013 Balance 5pal + Interest)	Explanation
Group 1 Accounts				
LV Variance Account	1550	\$	0.39	
RSVA - Wholesale Market Service Charge	1580	\$	0.27	
RSVA - Retail Transmission Network Charge	1584	s	0.02	
RSVA - Retail Transmission Connection Charge	1586	\$	(0.47)	
RSVA - Power (excluding Global Adjustment)	1588	\$	(0.49)	
RSVA - Global Adjustment	1589	\$	0.15	
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	s	(0.22)	
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$	0.01	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	s	(0.01)	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592	s	61,837.55	The amount included in the continuity schedule is 50% of the HST/OVAT Input Tax Credit balance: (\$123,675) * 50% = (\$61,838). The RRR balance nets to zero ,because the HST/OVAT Contra Account is also included in the RRR.
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$	56,210.75	The difference of \$56,211 is the 2014 depreciation on stranded meters, which has been included for disposition. The total for disposition agrees to Appendix 2-S Stranded Meters.
Accounting Changes Under CGAAP Balance + Return Component	1576	\$		The difference of \$4,129,266 consists of the 2014 forecast amount of \$3,333,862 plus the return of \$795,404. The total for disposition agrees to Appendix 2-EC Account 1576 - Accounting Changes Under CGAAP.



2015 Deferral/Variance Account Workform

In the green shaded cells, enter the most recent Board Approved volumetric forecast. If there is a material difference between the latest Board-approved volumetric forecast and the most recent 12-month actual volumetric data, use the most recent 12-month actual data. Do not enter data for the MicroFit class.

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Metered kWh	Metered kW	Billed kWh for Non- RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue ¹
Residential	kWh	46,274	412,298,278	-	32,043,238	-	16,748,175
General Service < 50 kW	kW	4,315	124,179,905	-	17,517,446	-	3,665,081
General Service > 50	kW	863	655,968,805	1,721,554	621,052,486	1,629,918	9,029,648
Unmetered Scattered Load	kWh	422	2,247,877	-	-	-	141,357
Sentinel Lighting	kW	337	265,619	716	50,679	137	54,799
Street Lighting	kW	12,702	7,344,781	20,809	7,266,795	20,588	179,805
						-	
						-	
						-	
						-	
						-	
						-	
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						-	
						-	
						-	
Total		64,913	1,202,305,265	1,743,079	677,930,643	1,650,642	\$ 29,818,865

¹ For Account 1562, the allocation to customer classes should be performed on the basis of the test year distribution revenue allocation to customer classes found in the Applicant's Cost of Service application that was most recently approved at the time of disposition of the 1562 account balances

² Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

1590 Recovery Share Proportion	1595 Recovery Share Proportion (2008) ²	1595 Recovery Share Proportion (2009) ²	1595 Recovery Share Proportion (2010) ²	1595 Recovery Share Proportion (2011) ²	1595 Recovery Share Proportion (2012) ²	1568 LRAM Variance Account Class Allocation (\$ amounts)
00/	00/	00/			00/	¢
0%	0%	0%	0%	0%	0% Balance as per Sheet 2	\$ - \$-

Variance \$

-

IFRS-CGAAP Transition PP&E Amounts Balance + Return Component

Accounting Changes Under CGAAP Balance + Return Component Total Balance Allocated to each class for Accounts 1575 and 1576

2015 Deferral/Variance Account Workform

1575

1576

kWI

							11		1	
		Amounts from Sheet 2	Allocator	Residential	General Service < 50 kW	General Service > 50	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	
LV Variance Account	1550	74,555	kWh	25.567	7,700	40.677	139	16	455	0
Smart Metering Entity Charge Variance Account	1551	37,671	kWh	12,918	3.891	20.553	70	8	230	0
RSVA - Wholesale Market Service Charge	1580	(912.664)	kWh	(312,974)	(94,264)	(497.943)	(1.706)	(202)	(5.575)	0
RSVA - Retail Transmission Network Charge	1584	611.116	kWh	209.566	63,119	333.420	1.143	135	3.733	0
RSVA - Retail Transmission Connection Charge	1586	396,308	kWh	135,903	40.933	216.223	741	88	2.421	0
RSVA - Power (excluding Global Adjustment)	1588	(1.588.311)	kWh	(544,669)	(164.048)	(866.571)	(2.970)	(351)	(9.703)	0
RSVA - Global Adjustment	1589	1.582.461	Non-RPP kWh	74,797	40.890	1.449.693	0	118	16.963	ō
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0		0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0		0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	Ő		0	0	0	ŏ	0	ő	ő
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0		0	0	0	0	0	ő	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0		0	0	0	ů 0	0	ő	0
Total of Group 1 Accounts (excluding 1589)	1000	(1.381.324)		(473.688)	(142.670)	(753.640)	(2.583)	(305)	(8.438)	0
	4500	10.000		0.514	((-,)	(555)	100	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	16,992	Distribution Rev.	9,544	2,088	5,145	81	31	102	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	6,869	Distribution Rev.	3,858	844	2,080	33	13	41	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and	1	0		0	0	0	0	0	0	0
Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508			-	-		-		-	-
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and		0		0	0	0	0	0	0	0
Recovery Carrying Charges	1508	0		0	0	0		0	0	0
Other Regulatory Assets - Sub-Account - Other 4	1508	0		0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	138,753	# of Customers	98,912	9,223	1,845	902	720	27,151	0
Misc. Deferred Debits	1525	0		0	0	0	0	0	0	0
Renewable Generation Connection Capital Deferral Account	1531	0		0	0	0	0	0	0	0
Renewable Generation Connection OM&A Deferral Account	1532	0		0	0	0	0	0	0	0
Renewable Generation Connection Funding Adder Deferral Account	1533	0		0	0	0	0	0	0	0
Smart Grid Capital Deferral Account	1534	0		0	0	0	0	0	0	0
Smart Grid OM&A Deferral Account	1535	19,088	Distribution Rev.	10,721	2.346	5,780	90	35	115	0
Smart Grid Funding Adder Deferral Account	1536	0		0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	178,967	# of Customers	127.579	11.897	2.379	1.163	929	35.020	ō
Board-Approved CDM Variance Account	1567	0		0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0		0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	Ő		0	0	0	ŏ	0	ő	ő
RSVA - One-time	1582	0		0	0	0	0	0	0	0
Other Deferred Credits	2425	0		0	0	0	0	0	Ő	0
Total of Group 2 Accounts	2120	360.669		250.613	26.399	17.230	2.269	1.728	62.430	ő
		000,000		200,010	20,000	11,200	2,200	11.20	02,100	, v
Deferred Payments in Lieu of Taxes	1562	(0)		(0)	(0)	(0)	(0)	(0)	(0)	0
PILs and Tax Variance for 2006 and Subsequent Years	1592	0		0	0	0	0	0	0	0
(excludes sub-account and contra account)	1592	U		U	U	U	0	U	0	U
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(63,050)	Distribution Rev.	(35,413)	(7,750)	(19,092)	(299)	(116)	(380)	0
Total of Account 1562 and Account 1592	1	(63.050)		(35,413)	(7.750)	(19.092)	(299)	(116)	(380)	0
		. (,,		(55) 1.57	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(,)	()	(()	
LRAM Variance Account (Enter dollar amount for each class)	1568	0								
(Account 1568 - total amount allocated to	classes)	0								
· · · · ·	/ariance	0								
Total Balance Allocated to each class (excluding 1589 ar	nd 1586)	(1,083,705)		(258,487)	(124,020)	(755,503)	(612)	1,307	53,611	0
Total Balance Allocated to each class from Account	int 1589	1,582,461	1	74,797	40,890	1,449,693	0	118	16,963	0
Total Balance Allocated to each class (including 1589 and excluding	ng 1586)	498,756		(183,690)	(83,130)	694,190	(612)	1,426	70,574	0

2015 Deferral/Variance Account Wo

		Amounts from										
		Sheet 2	Allocator									
				_	-	_	-					
LV Variance Account	1550	74,555	kWh	0	0	0	0	0	0			
Smart Metering Entity Charge Variance Account	1551	37,671	kWh	0	0	0	0	0	0			
RSVA - Wholesale Market Service Charge	1580	(912,664)	kWh	0	0	0	0	0	0			
RSVA - Retail Transmission Network Charge	1584	611,116	kWh	0	0	0	0	0	0			
RSVA - Retail Transmission Connection Charge	1586	396,308	kWh	0	0	0	0	0	0			
RSVA - Power (excluding Global Adjustment)	1588	(1,588,311)	kWh	0	0	0	0	0	0			
RSVA - Global Adjustment	1589	1,582,461	Non-RPP kWh	0	0	0	0	0	0			
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0		0	0	0	0	0	0			
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0		0	0	0	0	0	0			
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0		0	0	0	0	0	0			
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0		0	0	0	0	0	0			
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0		0	0	0	0	0	0			
Total of Group 1 Accounts (excluding 1589)		(1,381,324)		0	0	0	0	0	0			
Other Devidence Access Out Access Defended IEDO Ter	4500	40.000	Distribution D									
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	16,992	Distribution Rev.	0	0	0	0	0	0			
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	6,869	Distribution Rev.	0	0	0	0	0	0			
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and	1	0		0	0	0	0	0	0			
Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	, v			,	ő	ů – ř	ů	ÿ			
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and		0		0	0	0	0	0	0			
Recovery Carrying Charges	1508	0		0	0	0	0	0	0			
Other Regulatory Assets - Sub-Account - Other 4	1508	0		0	0	0	0	0	0			
Retail Cost Variance Account - Retail	1518	138,753	# of Customers	0	0	0	0	0	0			
Misc. Deferred Debits	1525	0		0	0	0	0	0	0			
Renewable Generation Connection Capital Deferral Account	1531	0	1	0	0	0	0	0	0			
Renewable Generation Connection OM&A Deferral Account	1532	0		0	0	0	0	0	0			
Renewable Generation Connection Funding Adder Deferral Account	1533	0		0	0	0	0	0	0			
Smart Grid Capital Deferral Account	1534	Ő		0	0	0	0	ő	0			
Smart Grid OM&A Deferral Account	1535	19.088	Distribution Rev.	0	0	0	0	0	0			
Smart Grid Funding Adder Deferral Account	1536	0	Biotribution rtov.	0	0	0	0	0	0			
Retail Cost Variance Account - STR	1548	178,967	# of Customers	0	0	0	0	0	0			
Board-Approved CDM Variance Account	1567	0	# 01 003(011)013	0	0	0	0	0	0			
Extra-Ordinary Event Costs	1572	0		0	0	0	0	0	0			
Deferred Rate Impact Amounts	1572	0		0	0	0	0	0	0			
RSVA - One-time	1574	0		0	0	0	0	0	0			
Other Deferred Credits	2425	0		0	0	0	0	0	0			
Total of Group 2 Accounts	2423	360.669		0	0	0	0	0	0			
Total of Group 2 Accounts		300,009		U	U	U	U	U	U			
Deferred Payments in Lieu of Taxes	1562	(0)		0	0	0	0	0	0			
PILs and Tax Variance for 2006 and Subsequent Years		1-7		*	÷	ů	÷	-	*			
	1592	0		0	0	0	0	0	0			
(excludes sub-account and contra account)												
PILs and Tax Variance for 2006 and Subsequent Years -	1592	(63,050)	Distribution Rev.	0	0	0	0	0	0			
Sub-Account HST/OVAT Input Tax Credits (ITCs)		(02.050)		•	•							
Total of Account 1562 and Account 1592		(63,050)		0	0	0	0	0	0			
LRAM Variance Account (Enter dollar amount for each class)	1568	0										
(Account 1568 - total amount allocated to		0										
	ariance	0										
·		0										
Total Balance Allocated to each class (excluding 1589 and 1586) (1.083.705) 0 0 0 0 0 0 0 0												
Total Balance Allocated to each class (excluding 1569 an		1.582.461		0	0	0	0	0	0			
Total Balance Allocated to each class (including 1589 and excludin		498.756		0	0	0	0	0	0			
Total Bulance Anocaleu to each class (including 1569 and excludin	9 1000	490,700		U	U	U	U	U	U			
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0		0	0	0	0	0	0			
Accounting Changes Under CGAAP Balance + Return Component	1575	(7,183,832)	kWh	0	0	0	0	0	0			
Total Balance Allocated to each class for Accounts 1575 and 1576	15/6	(7,183,832)	NYVII	0	0	0	0	0	0			
Total balance Anocated to each class for Accounts 15/5 and 15/6		(1,103,032)		U	U	U	U	U	U			

2015 Deferral/Variance Account Wo

		Amounts from								
		Sheet 2	Allocator							
LV Variance Account	1550	74,555	kWh	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	37,671	kWh	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(912,664)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	611,116	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	396,308	kWh	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	(1,588,311)	kWh	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	1,582,461	Non-RPP kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0		0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0		0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0		0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0		0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0		0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(1,381,324)		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	16,992	Distribution Rev.	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Derened IFKS Transition Costs	1508	6.869	Distribution Rev.	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and	1300		Distribution iVev.							
	1508	0		0	0	0	0	0	0	0
Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508				1					l
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and	1508	0		0	0	0	0	0	0	0
Recovery Carrying Charges										
Other Regulatory Assets - Sub-Account - Other 4	1508	0		0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	138,753	# of Customers	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0		0	0	0	0	0	0	0
Renewable Generation Connection Capital Deferral Account	1531	0		0	0	0	0	0	0	0
Renewable Generation Connection OM&A Deferral Account	1532	0		0	0	0	0	0	0	0
Renewable Generation Connection Funding Adder Deferral Account	1533	0		0	0	0	0	0	0	0
Smart Grid Capital Deferral Account	1534	0		0	0	0	0	0	0	0
Smart Grid OM&A Deferral Account	1535	19,088	Distribution Rev.	0	0	0	0	0	0	0
Smart Grid Funding Adder Deferral Account	1536	0		0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	178,967	# of Customers	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0		0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0		0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0		0	0	0	0	0	0	0
RSVA - One-time	1582	0		0	0	0	0	0	0	0
Other Deferred Credits	2425	0		0	0	0	0	0	0	0
Total of Group 2 Accounts		360,669		0	0	0	0	0	0	0
Deferred Payments in Lieu of Taxes	1562	(0)		0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years	1592	0		0	0	0	0	0	0	0
(excludes sub-account and contra account)		, , , , , , , , , , , , , , , , , , ,		5	ç	ő	ů.	÷	Ÿ	, , , , , , , , , , , , , , , , , , ,
PILs and Tax Variance for 2006 and Subsequent Years -	1592	(63,050)	Distribution Rev.	0	0	0	0	0	0	0
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1002		Distribution (Cev.	-	-	-	-	-	-	-
Total of Account 1562 and Account 1592		(63,050)		0	0	0	0	0	0	0
	-									
LRAM Variance Account (Enter dollar amount for each class)	1568	0								
(Account 1568 - total amount allocated to c		0								
V	ariance	0								
Total Balance Allocated to each class (excluding 1589 and		(1,083,705)		0	0	0	0	0	0	0
Total Balance Allocated to each class from Account		1,582,461		0	0	0	0	0	0	0
Total Balance Allocated to each class (including 1589 and excluding	g 1586)	498,756		0	0	0	0	0	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575			0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576		kWh	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		(7,183,832)		0	0	0	0	0	0	0

2015 Deferral/Variance Account Workform

1

Please indicate the Rate Rider Recovery Period (in years)

Rate Rider Calculation for Deferral / Variance Accounts Balances (excluding Global Adj.)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts]
Residential	kWh	412,298,278	-\$ 258,487	- 0.0006	\$/kWh
General Service < 50 kW	kWh	124,179,905	-\$ 124,020	- 0.0010	\$/kWh
General Service > 50	kW	1,721,554	-\$ 755,503	- 0.4388	\$/kW
Unmetered Scattered Load	kWh	2,247,877	-\$ 612	- 0.0003	\$/kWh
Sentinel Lighting	kW	716	\$ 1,307	1.8253	\$/kW
Street Lighting	kW	20,809	\$ 53,611	2.5764	\$/kW
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
Total			-\$ 1,083,705		

Rate Rider Calculation for RSVA - Power - Global Adjustment

Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of Customers	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment	
Residential	kWh	32,043,238	\$ 74,797	0.0023	\$/kWh
General Service < 50 kW	kWh	17,517,446	\$ 40,890	0.0023	\$/kWh
General Service > 50	kW	1,629,918	\$ 1,449,693	0.8894	\$/kW
Unmetered Scattered Load	kWh	-	\$ -	-	\$/kWł
Sentinel Lighting	kW	137	\$ 118	0.8657	\$/kW
Street Lighting	kW	20,588	\$ 16,963	0.8239	\$/kW
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
		-	\$-	-	
			\$-	-	
		-	\$-	-	
		-	\$-	-	
			\$-	-	
			\$-	-	
			\$-	-	
		-	\$-	-	
			\$-	-	
			\$-	-	
			\$-	-	
Total			\$ 1,582,461		

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in years) 2

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Accounts 1575 and 1576	Rate Rider for Accounts 1575 and 1576	
Residential	kWh	412,298,278	-\$ 2,463,502	- 0.0030	\$/kW
General Service < 50 kW	kWh	124,179,905	-\$ 741,981	- 0.0030	\$/kW
General Service > 50	kW	1,721,554	-\$ 3,919,445	- 1.1383	\$/kV
Unmetered Scattered Load	kWh	2,247,877	-\$ 13,431	- 0.0030	\$/kV
Sentinel Lighting	kW	716	-\$ 1,587	- 1.1079	\$/kV
Street Lighting	kW	20,809	-\$ 43,885	- 1.0545	\$/kV
		-	\$-	-	1
		-	\$ -	-	
		-	\$-	-	1
		-	\$ -	-	
		-	\$-	-	
		-	\$-	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	-
		-	s -	-	
		-	\$-	-	
		-	\$-	-	1
		-	\$-	-	1
		-	\$ -	-	1
Total			-\$ 7,183,832		1

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in years)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Account 1568	Rate Rider for Account 1568
Residential		-	\$-	-
General Service < 50 kW			\$-	-
General Service > 50		-	\$-	-
Unmetered Scattered Load		-	\$ -	-
Sentinel Lighting			\$ -	-
Street Lighting			s -	-
			s -	-
			\$ -	-
			\$ -	-
			s -	-
			s -	-
			s -	-
			\$ -	-
			\$ -	-
			\$ -	-
			\$ -	-
			\$ -	-
			\$ -	-
			\$ -	-
			\$ -	-
Total			\$ -	



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1 Interest Rates Applied

2

NPEI has used the Board's prescribed interest rates when calculating carrying charges on
deferral and variance accounts. Interest is calculated based on the opening monthly principal
balances. The rates used by NPEI from 2010 onward are shown in Table 9-2 below.

6

7 In accordance with the Filing Requirements, the most recent posted interest rate (1.47% for

- 8 Quarter 3 2014) has been used to forecast carrying charges from to April 30, 2015.
- 9

10

Table 9-2: Prescribed Interest Rates Used for Carrying Charges

	Quarter by	Prescribed	
	Year	Interest Rate (%)	
	Q1 2010	0.55	
	Q2 2010	0.55	
	Q3 2010	0.89	
	Q4 2010	1.20	
	Q1 2011	1.47	
	Q2 2011	1.47	
	Q3 2011	1.47	
	Q4 2011	1.47	
	Q1 2012	1.47	
	Q2 2012	1.47	
	Q3 2012	1.47	
	Q4 2012	1.47	
	Q1 2013	1.47	
	Q2 2013	1.47	
	Q3 2013	1.47	
	Q4 2013	1.47	
	Q1 2014	1.47	
	Q2 2014	1.47	
	Q3 2014	1.47	
	Q4 2014*	1.47	
	Q1 2015*	1.47	
	Q2 2015*	1.47	
* projected	interest to Apri	30, 2015 is based	on
forecast of			



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1 Reconciliation to RRR Filing

2

All deferral and variance account balances included in the EDDVAR Continuity Schedule as at
December 31, 2013 have been reconciled to NPEI's 2013 RRR 2.1.7 Trial Balance filing. Table
9-3 below shows the differences between balances per the Continuity Schedule and the
balances per the RRR filing.

- 7
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Table 9-3: Deferral and Variance Account Balances as at December 2013

Account Description	Account Number	Principal Balance as at Dec 2013	Interest Balance as at Dec 2013	December 2013 Total per Continuity Schedule	Per RRR 2.1.7	Difference
Group 1 Accounts						
Low Voltage Account	1550	(55,694)	4,734	(50,960)	(50,960)	(0)
Smart Metering Entity Charge Variance Account	1551	36,447	509	36,956	36,956	-
RSVA Wholesale Market Service Charge Account	1580	(4,081,203)	(70,211)	(4,151,414)	(4,151,414)	(0)
RSVA Retail Transmission Network Charges Account	1584	1,482,511	20,823	1,503,335	1,503,335	(0)
RSVA Retail Transmission Connection Charge Account	1586	1,044,642	5,969	1,050,612	1,050,611	0
RSVA Power (excluding Global Adjustment) Account	1588	(6,269,441)	(204,787)	(6,474,228)	(6,474,228)	0
RSVA Global Adjustment Account	1589	5,291,581	55,598	5,347,179	5,347,180	(0)
Disposition and Recovery of Regulatory Balances Account (2010)	1595	(1,772,128)	1,655,554	(116,574)	(116,574)	-
Disposition and Recovery of Regulatory Balances Account (2011)	1595	(45,931)	(63,583)	(109,514)	(109,514)	0
Group 1 Accounts Total		(4,369,216)	1,404,608	(2,964,608)	(2,964,608)	0
Group 2 Accounts						
Other Regulatory Assets Account- Sub-Account - IFRS Incremental Costs	1508	16,187	487	16,674	16,674	(0)
Other Regulatory Assets Account- Sub-Account - Incremental Capital Charges	1508	6,552	189	6,741	6,741	0
Retail Cost Variance Account - Retail	1518	138,753		138,753	138,753	-
Smart Grid OM&A Deferral Account	1535	18,721		18,721	18,721	-
Retail Cost Variance Account - STR	1548	178,967		178,967	178,967	-
Deferred Payments in Lieu of Taxes	1562	-		-		-
PILs and Tax Variance for 2006 and Subsequent Years	1592	-		-		-
PILs and Tax Variance - HST/OVAT Input Tax Credits (ITCs)	1592	(61,838)		(61,838)	-	(61,838)
Smart Meter Capital and Recovery - Capital	1555	1,629,943	(128,045)	1,501,898	1,501,898	-
Smart Meter Capital and Recovery - Recoveries	1555	(2,301,640)		(2,301,640)	(2,301,640)	-
Smart Meter Capital and Recovery - Stranded Meter Costs	1555	1,295,155		1,295,155	1,351,366	(56,211)
Smart Meter OM&A Variance	1556	1,484,857	58,833	1,543,690	1,543,690	-
Group 2 Accounts Total		2,405,658	(68,536)	2,337,122	2,455,170	(118,048)
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	-		-		-
Accounting Changes Under CGAAP Balance + Return Component	1576	(7,183,832)		(7,183,832)	(3,054,566)	(4,129,266)
Deferral and Variance Accounts Total		(9,147,390)	1,336,072	(7,811,317)	(3,564,004)	(4,247,314)

9 10

¹¹ The differences shown in Table 9-3 are explained below.



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1 Account 1592 PILs and Tax Variance – HST/OVAT Input Tax Credits (ITCs)

2 <u>Difference = (\$61,838)</u>

The balance of Account 1592 filed in NPEI's 2013 RRR Trial Balance 2.1.7 is zero. This consists of the balance of the HST/OVAT Input Tax Credit sub-account of (\$123,675) plus the offsetting HST/OVAT Input Tax Credit Contra Account balance of \$123,675. The APH states *"50 percent of the confirmed balance in this account shall be returnable to ratepayers."* Therefore, NPEI has included (\$123,675) * 50% = (\$61,838) in the EDDVAR Continuity Schedule to be included for disposition.

9

10 Further details are provided at Exhibit 9, Tab 3, Schedule 3.

- 11
- 12

13 Account 1555 Smart Meter Capital and Recovery – Sub-account Stranded Meter Costs

- 14 <u>Difference = (\$56,211)</u>
- 15

The balance of Account 1555 Smart Meter Capital and Recovery - Sub-account Stranded Meter Costs filed in NPEI's 2013 RRR Trial Balance 2.1.7 is \$1,351,366. However, NPEI will continue to record depreciation on the stranded meter balances in the 2014 Bridge Year. The balance included in the continuity schedule is \$1,295,155. The difference of (\$56,211) represents NPEI's forecast for 2014 depreciation on the stranded meter balances. NPEI notes that the Continuity Schedule balance of \$1,295,155 agrees to the net asset balance shown in Appendix 2-S Stranded Meters.

23

Further details are provided at Exhibit 9, Tab 3, Schedule 12.

- 25
- 26

27 Account 1576 Accounting Changes Under CGAAP

- 28 <u>Difference = (\$4,129,266)</u>
- 29

The balance of Account 1576 Accounting Changes Under CGAAP filed in NPEI's 2013 RRR Trial Balance 2.1.7 is (\$3,054,566). However, NPEI will also record transactions relating to



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1 CGAAP accounting changes in Account 1576 in the 2014 Bridge Year. In addition, the Board's 2 letter of June 25, 2013 indicated that a rate of return component will be applied to Account 1576 3 balances effective for 2014 COS applications and subsequent rate years. The balance included 4 in the continuity schedule is (\$7,183,832). The difference of (\$4,129,266) represents NPEI's 5 forecast for the 2014 impact of accounting changes of (\$3,333,862) plus the rate of return 6 component of (\$795,404). NPEI notes that the Continuity Schedule balance of (\$7,183,832) 7 agrees to the balance shown in Appendix 2-EC Accounting Changes Under CGAAP - 2013 8 Changes in Accounting Policy.

9

10 Further details are provided at Exhibit 9, Tab 3, Schedule 8.

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Next, the EDDVAR Continuity Schedule adjusts the 2013 closing balances to account for thefollowing:

Dispositions approved by the Board in NPEI's 2014 IRM Rate Application (EB-2013-0154);

• Forecast carrying charges from January 1, 2014 to April 30, 2015

18

The resulting adjusted balances are the amounts that NPEI is proposing for disposition in thiscurrent Application. Table 9-4 below shows the proposed totals for disposition.

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Table 9-4: Deferral and Variance Account Balances for Disposition

Account Description	Account Number	Principal Balance as at Dec 2013	Interest Balance as at Dec 2013	2014 Dispositions - Principal	2014 Dispositions - Interest	Principal Balance as at Dec 2013 - Adjusted for 2014 Dispositions		Projected Interest - Jan 1, 2014 to April 30, 2015	2015 Total for Disposition
Group 1 Accounts									
Low Voltage Account	1550	(55.694)	4,734	(123,432)	(755)	67.738	5.489	1.328	74,555
Smart Metering Entity Charge Variance Account	1551	36.447	509	(120, 102)	-	36,447	509	714	37.671
RSVA Wholesale Market Service Charge Account	1580	(4,081,203)	(70,211)	(3,164,722)	(91,992)	(916,482)	21.781	(17,963)	(912,664)
RSVA Retail Transmission Network Charges Account	1584	1.482.511	20,823	876.442	27,655	606.069	(6,832)	11,879	611.116
RSVA Retail Transmission Connection Charge Account	1586	1.044.642	5,969	650,143	11.893	394,500	(5.924)	7,732	396.308
RSVA Power (excluding Global Adjustment) Account	1588	(6,269,441)	(204,787)	(4.719.278)	(197.022)	(1,550,163)	(7.765)	(30,383)	(1.588.311)
RSVA Global Adjustment Account	1589	5.291.581	55,598	3.681.341	114.939	1,610,240	(59,340)	31,561	1,582,461
Disposition and Recovery of Regulatory Balances Account (2010)	1595	(1,772,128)	1,655,554	(1,772,128)	1,655,554	-	-		-
Disposition and Recovery of Regulatory Balances Account (2011)	1595	(45,931)	(63,583)	(45,931)	(63,583)	0	0		0
Group 1 Accounts Total		(4,369,216)	1,404,608	(4,617,566)	1,456,689	248,350	(52,081)	4,868	201,137
Group 2 Accounts						-	-		
Other Regulatory Assets Account- Sub-Account - IFRS Incremental Costs	1508	16,187	487			16,187	487	317	16,992
Other Regulatory Assets Account- Sub-Account - Incremental Capital Charges	1508	6,552	189			6,552	189	128	6,869
Retail Cost Variance Account - Retail	1518	138,753				138,753	-		138,753
Smart Grid OM&A Deferral Account	1535	18,721				18,721	-	367	19,088
Retail Cost Variance Account - STR	1548	178,967				178,967	-		178,967
Deferred Payments in Lieu of Taxes	1562	-				-	-		-
PILs and Tax Variance for 2006 and Subsequent Years	1592	-				-	-		-
PILs and Tax Variance - HST/OVAT Input Tax Credits (ITCs)	1592	(61,838)				(61,838)	-	(1,212)	(63,050)
Smart Meter Capital and Recovery - Capital	1555	1,629,943	(128,045)	1,629,943	(128,045)	-	-		-
Smart Meter Capital and Recovery - Recoveries	1555	(2,301,640)		(2,301,640)	-	-	-		-
Smart Meter Capital and Recovery - Stranded Meter Costs	1555	1,295,155		-	-	1,295,155	-		1,295,155
Smart Meter OM&A Variance	1556	1,484,857	58,833	1,496,307	58,833	(11,451)	(0)		(11,451)
Group 2 Accounts Total		2,405,658	(68,536)	824,611	(69,212)	1,581,047	676	(399)	1,581,324
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	-				-	-		-
Accounting Changes Under CGAAP Balance + Return Component	1576	(7,183,832)				(7,183,832)	-		(7,183,832)
Deferral and Variance Accounts Total		(9,147,390)	1,336,072	(3,792,955)	1,387,477	- (5,354,434)	- (51,405)	4,468	- (5,401,371)



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1 Proposed EDDVAR Allocators

2

3 The EDDVAR Report establishes a default cost allocation methodology to facilitate the 4 disposition process. In order to complete the allocation of deferral and variance account 5 balances to each rate class, NPEI has input the following allocation factors into the EDDVAR 6 Continuity Schedule Model:

7

8

Table 9-5: Allocators by Rate Class

	Customer / Connection			Billed kWh to Non-RPP			Weighted Meter Capital Costs for Stranded Meter
Rate Class	Counts	Billed kWh	Billed kW	Customers	Customers	Revenue	Disposition
Residential	46,274	412,298,278	-	32,043,238	-	16,748,175	78.57%
General Service < 50 kW	4,315	124,179,905	-	17,517,446	-	3,665,081	21.43%
General Service > 50	863	655,968,805	1,721,554	621,052,486	1,629,918	9,029,648	
Unmetered Scattered Load	422	2,247,877	-	-	-	141,357	
Sentinel Lighting	337	265,619	716	50,679	137	54,799	
Street Lighting	12,702	7,344,781	20,809	7,266,795	20,588	179,805	
Total	64,913	1,202,305,265	1,743,079	677,930,643	1,650,642	29,818,865	100.00%

9 10

11 The EDDDVAR Report states: "With respect to the volume that should be used to calculate the 12 rate riders, the Board agrees that the most recent Board-approved volumetric forecast should 13 be used. Where there are material differences between the latest Board-approved volumetric 14 forecast and the more recent volumetric data, a distributor should use the most recent 12-month 15 of actual data."

16

NPEI submits that there is a material difference between its 2011 Board Approved volumetric forecast and 2013 Actual. For example, for the Residential class, NPEI's 2011 Board Approved volumetric forecast was 462,790,265 kWh, versus 2013 Actual of 412,298,278. This is a decrease of 50,491,987 kWh or 10.9%. Therefore, NPEI has used 2013 Actual data for customer / connection counts, billed kWh, billed kW and billed kWh to Non-RPP customers. The Estimated kW for Non-RPP Customers is computed by the model, based on the proportion of non-RPP kWh.



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The Distribution Revenue allocator in Table 9-5 above is taken from NPEI's 2011 COS
 Application (EB-2010-0138).

3

4 The Weighted Meter Costs allocator in Table 9-5 above is taken from NPEI's Smart Meter 5 Application (EB-2013-0359). These are the same allocators that NPEI used to complete the cost 6 allocation in its Smart Meter Model, upon which NPEI's SMIRR and SMDR Rate Riders were 7 approved by the Board.

8

9 Based on the allocators from Table 9-5 above, the resulting percentage allocations by rate class10 are shown in Table 9-6.

- 11
- 12

 Table 9-6: Allocators by Rate Class on a Percentage Basis

Rate Class	Customer / Connection Counts	Billed kWh		Billed kWh to Non-RPP		Distribution	Weighted Meter Capital Costs for Stranded Meter Disposition
Residential	71.3%			4.7%			78.57%
General Service < 50 kW	6.6%	10.3%	0.0%	2.6%	0.0%	12.3%	21.43%
General Service > 50	1.3%	54.6%	98.8%	91.6%	98.7%	30.3%	0.00%
Unmetered Scattered Load	0.7%	0.2%	0.0%	0.0%	0.0%	0.5%	0.00%
Sentinel Lighting	0.5%	0.0%	0.0%	0.0%	0.0%	0.2%	0.00%
Street Lighting	19.6%	0.6%	1.2%	1.1%	1.2%	0.6%	0.00%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

13 14

15

The EDDVAR Report establishes default allocation factors for each deferral and variance
account. Table 9-7 below shows the default allocation factor that applies to each account that is
in use by NPEI.

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Deferral and Variance Account	Account	Default Allocator per EDDVAR
	#	Report
LV Variance Account	1550	kWh
RSVA - Wholesale Market Service Charge	1580	kWh
RSVA - Retail Transmission Network Charge	1584	kWh
RSVA - Retail Transmission Connection Charge	1586	kWh
RSVA - Power (excluding Global Adjustment)	1588	kWh
RSVA - Global Adjustment	1589	kWh for Non-RPP Customers
Other Regulatory Assets - Deferred IFRS Transition Costs	1508	Distribution Revenues
Other Regulatory Assets - Incremental Capital Charges	1508	Distribution Revenues
Retail Cost Variance Account - Retail	1518	Number of Customers
Retail Cost Variance Account - STR	1548	Number of Customers
Smart Grid OM&A Deferral Account	1535	Case-by-case basis
PILs and Tax Variance - HST/OVAT Input Tax Credits (ITCs)	1592	Case-by-case basis
Smart Meter Capital and Recovery - Stranded Meter Costs	1555	Case-by-case basis
Smart Meter OM&A Variance	1556	Case-by-case basis
Accounting Changes Under CGAAP	1576	Not included in EDDVAR
Smart Metering Entity Charge Variance Account	1551	Not included in EDDVAR

Table 9-7: Default Allocators from the EDDVAR Report

2 3

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4 For the first group of accounts in Table 9-7 above (1550, 1580, 1584, 1586, 1588, 1589, 1508,

5 1518, 1548), NPEI proposes to use the default allocator as set out in the EDDVAR Report.

6

7 For the other accounts, further details of the allocators proposed by NPEI are given below.

8

9 Account 1535 Smart Grid OM&A Deferral Account

10 NPEI proposes that the Account 1535 balance of \$19,088 be allocated on the basis of 11 distribution revenue. Since these costs benefit all throughput customers, NPEI submits that 12 distribution revenue is an appropriate allocator for Account 1535. NPEI notes that this allocator 13 is consistent with Cambridge and North Dumfries Hydro Inc.'s 2014 COS Application (EB-2013-14 0116).

15

16 Account 1592 HST/OVAT Input Tax Credit

17 NPEI proposes that the Account 1592 balance of (\$63,050) be allocated on the basis of

18 distribution revenue. Since these input tax credit savings relate to many types of expenditures



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they benefit all throughput customers Therefore, NPEI submits that distribution revenue is an
appropriate allocator for Account 1592. NPEI notes that this is consistent with several recent
cost-of-service applications, for example Festival Hydro (EB-2014-0073), Kitchener-Wilmot
Hydro Inc. (EB-2013-0147) and Cambridge and North Dumfries Hydro Inc. (EB-2013-0116).

5

6 Account 1555 Smart Meter Capital and Recovery – Sub-account Stranded Meter Costs

7 NPEI is applying for approval to recover \$1,295,155 in Stranded Meter Costs, less \$11,451 in

8 scrap proceeds, for a residual net book value of \$1,283,704. NPEI proposes that the stranded

9 meter costs be allocated to the Residential and General Service < 50 kW classes on the basis

- 10 of weighted meter capital costs, as filed by NPEI in its Smart Meter Application (EB-2013-0359).
- 11

12 Account 1576 Accounting Changes Under CGAAP

NPEI proposes that the Account 1576 balance of (\$7,183,832) be allocated on the basis of kWh. The balance in NPEI's Account 1576 reflects decreased depreciation expense for 2013 and 2014, due to changes in estimates for PP&E useful lives. Since this balance is related to capital costs, it is appropriate that customers receive credit based on their proportion of system utilization. Therefore, NPEI submits that kWh is an appropriate allocator for Account 1576. NPEI notes that this allocator is consistent with Cambridge and North Dumfries Hydro Inc.'s 2014 COS Application (EB-2013-0116).

20

21 Account 1551 Smart Metering Entity Charge Variance Account

NPEI proposes that the Account 1551 balance of \$37,671 be allocated on the basis of kWh.
Since this balance relates to the IESO's operations as the SME, NPEI has allocated it in the
same manner as Wholesale Market Services. NPEI notes that this allocator is consistent with
Festival Hydro's 2015 COS Application (EB-2014-0073).

- 26
- 27
- 28 Based on the proposed allocators discussed above, the resulting balances for each account, by
- 29 rate class, are shown in Table 9-8.
- 30



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Table 9-8: Allocation of Deferral and Variance Account Balances

Deferral and Variance Account	Account #	Balance for Disposition	Allocator	Residential	GS < 50	GS > 50	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	Total
LV Variance Account	1550	74,555	kWh	25,567	7,700	40,677	139	16	455	74,555
Smart Metering Entity Charge Variance Account	1551	37,671	kWh	12,918	3,891	20,553	70	8	230	37,671
RSVA - Wholesale Market Service Charge	1580	(912,664)	kWh	(312,974)	(94,264)	(497,943)	(1,706)	(202)	(5,575)	(912,664)
RSVA - Retail Transmission Network Charge	1584	611,116	kWh	209,566	63,119	333,420	1,143	135	3,733	611,116
RSVA - Retail Transmission Connection Charge	1586	396,308	kWh	135,903	40,933	216,223	741	88	2,421	396,308
RSVA - Power (excluding Global Adjustment)	1588	(1,588,311)	kWh	(544,669)	(164,048)	(866,571)	(2,970)	(351)	(9,703)	(1,588,311)
RSVA - Global Adjustment	1589	1,582,461	Non-RPP kWh	74,797	40,890	1,449,693	-	118	16,963	1,582,461
Subtotal - Group 1		201,136		(398,891)	(101,780)	696,053	(2,583)	(187)	8,524	201,136
Other Regulatory Assets - Deferred IFRS Transition Costs	1508	16,992	Distribution Rev.	9,544	2,088	5,145	81	31	102	16,992
Other Regulatory Assets - Incremental Capital Charges	1508	6,869	Distribution Rev.	3,858	844	2,080	33	13	41	6,869
Retail Cost Variance Account - Retail	1518	138,753	# of Customers	98,912	9,223	1,845	902	720	27,151	138,753
Smart Grid OM&A Deferral Account	1535	19,088	Distribution Rev.	10,721	2,346	5,780	90	35	115	19,088
Retail Cost Variance Account - STR	1548	178,967	# of Customers	127,579	11,897	2,379	1,163	929	35,020	178,967
PILs and Tax Variance - HST/OVAT Input Tax Credits (ITC	1592	(63,050)	Distribution Rev.	(35,413)	(7,750)	(19,092)	(299)	(116)	(380)	(63,050)
Smart Meter Capital and Recovery - Stranded Meter Costs	1555	1,295,155	Weighted Meter Capital Costs	1,017,597	277,558					1,295,155
Smart Meter OM&A Variance	1556	(11,451)	Weighted Meter Capital Costs	(8,997)	(2,454)					(11,451)
Subtotal - Group 2		1,581,324		1,223,801	293,753	(1,863)	1,970	1,613	62,049	1,581,324
Accounting Changes Under CGAAP	1576	(7,183,832)	kWh	(2,463,502)	(741,981)	(3,919,445)	(13,431)	(1,587)	(43,885)	(7,183,832)
Totals		(5,401,371)		(1,638,592)	(550,007)	(3,225,255)	(14,044)	(161)	26,688	(5,401,371)

2 3



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1 New EDDVAR Requests

2

3 NPEI is not seeking an order to establish any new deferral or variance accounts.



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Adjustments to Board Approved Deferral and Variance Accounts

- 3
- 4 NPEI has made no adjustments to deferral and variance account balances that were previously
- 5 approved by the Board on a final basis in a previous Cost of Service or IRM proceeding.
- 6



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Exhibit 9

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EDDVAR Group 1 Accounts



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1 EDDVAR Group 1 Accounts

2

3 The EDDVAR Report states "The Board agrees that at the time of rebasing, all Account 4 balances should be disposed of unless otherwise justified by the distributor or as required by a 5 specific Board decision or guideline." Accordingly, NPEI proposes to dispose of all Group 1 6 accounts in this Application. 7 8 NPEI proposes to dispose of all Group 1 account balances over the default period of one year. 9 10 **1550 Low Voltage Variance Account** 11 NPEI is requesting approval for the disposition of \$74,555, allocated on the basis of billed kWh. 12 This represents the accumulated balance since NPEI's last Board-approved disposition (NPEI's 13 2014 IRM Rate Application, EB-2013-0154, based on December 2012 balances). Therefore, the 14 amount requested for disposition represents the account balance as at December 31, 2013 plus 15 forecast carrying charges to April 30, 2015. 16 17 18 **1551 Smart Metering Entity Charge Variance Account** 19 NPEI is requesting approval for the disposition of \$37,671, allocated on the basis of billed kWh. 20 This represents the accumulated balance since the inception of Account 1551. Therefore, the 21 amount requested for disposition represents the account balance as at December 31, 2013 plus 22 forecast carrying charges to April 30, 2015. 23 24 1580 Retail Settlement Variance Account - Wholesale Market Services 25 NPEI is requesting approval for the disposition of (\$912,664), allocated on the basis of billed 26 kWh. This represents the accumulated balance since NPEI's last Board-approved disposition 27 (NPEI's 2014 IRM Rate Application, EB-2013-0154, based on December 2012 balances). 28 Therefore, the amount requested for disposition represents the account balance as at 29 December 31, 2013 plus forecast carrying charges to April 30, 2015.



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1 1584 Retail Settlement Variance Account – Retail Transmission Network

NPEI is requesting approval for the disposition of \$611,116, allocated on the basis of billed
kWh. This represents the accumulated balance since NPEI's last Board-approved disposition
(NPEI's 2014 IRM Rate Application, EB-2013-0154, based on December 2012 balances).
Therefore, the amount requested for disposition represents the account balance as at
December 31, 2013 plus forecast carrying charges to April 30, 2015.

7

8 1586 Retail Settlement Variance Account – Retail Transmission Connection

9 NPEI is requesting approval for the disposition of \$396,308 allocated on the basis of billed kWh.
10 This represents the accumulated balance since NPEI's last Board-approved disposition (NPEI's
2014 IRM Rate Application, EB-2013-0154, based on December 2012 balances). Therefore, the
amount requested for disposition represents the account balance as at December 31, 2013 plus
13 forecast carrying charges to April 30, 2015.

14

15 **1588 Retail Settlement Variance Account – Power**

NPEI is requesting approval for the disposition of (\$1,588,311) allocated on the basis of billed
kWh. This represents the accumulated balance since NPEI's last Board-approved disposition
(NPEI's 2014 IRM Rate Application, EB-2013-0154, based on December 2012 balances).
Therefore, the amount requested for disposition represents the account balance as at
December 31, 2013 plus forecast carrying charges to April 30, 2015.

21

22 1589 Retail Settlement Variance Account – Global Adjustment

NPEI is requesting approval for the disposition of \$1,582,461 allocated on the basis of billed
Non-RPP kWh. This represents the accumulated balance since NPEI's last Board-approved
disposition (NPEI's 2014 IRM Rate Application, EB-2013-0154, based on December 2012
balances). Therefore, the amount requested for disposition represents the account balance as
at December 31, 2013 plus forecast carrying charges to April 30, 2015.



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1 Reconcilation Energy Sales and Cost of Power

2

The costs of power are flow through expenditures that are offset by the sale of power. The differences arising upon reconciliation are charged to the RSVA Variance accounts. Table 9-9 below shows NPEI's reconciliation of power revenue and expense accounts from 2010 to 2013. For all years shown, the revenues and expenses are equal and offsetting. For each year, these balances are in agreement with the amounts reported on the USoA trial balance under RRR reporting 2.1.7, and also agree with NPEI's audited financial statements.

9

10

11

Table 9-9: Reconciliation of Energy Sales and Cost of Power

USoA					
Account#	Rate Class	2010	2011	2012	2013
4006	Residential Energy Sales	(28,362,962)	(31,645,633)	(34,590,682)	(36,842,617)
4010	Commercial Energy Sales	(9,464,254)	(10,420,512)	(11,066,913)	(11,645,204)
4025	Streetlighting Energy Sales	(474,276)	(509,904)	(645,714)	(526,744)
4030	Sentinel Lighting Energy Sales	(16,677)	(16,509)	(17,796)	(18,283)
4035	General Energy Sales	(46,055,794)	(49,468,079)	(51,976,152)	(58,784,484)
4062	Billed Wholesale Market Services	(8,345,845)	(8,462,016)	(8,186,728)	(7,454,786)
4066	Billed Network	(6,795,908)	(7,793,522)	(8,708,520)	(8,975,194)
4068	Billed Connection	(5,691,542)	(5,675,465)	(5,502,320)	(5,454,832)
4075	Billed Low Voltage	(774,028)	(651,040)	(539,212)	(537,672)
4076	Billed Smart Metering Entity Charge	-	_	-	(320,166)
	Total Sales	(105,981,287)	(114,642,681)	(121,234,036)	(130,559,982)
4705	Power Purchased	84,373,964	92,060,638	98,297,256	107,817,332
4708	Charges - Wholesale Market Services	8,345,845	8,462,016	8,186,728	7,454,786
4714	Charges - Network	6,795,908	7,793,522	8,708,520	8,975,194
4716	Charges - Connection	5,691,542	5,675,465	5,502,320	5,454,832
4750	Charges - Low Voltage	774,028	651,040	539,212	537,672
4751	Charges - Smart Metering Entity	-	-	-	320,166
	Total Purchases	105,981,287	114,642,681	121,234,036	130,559,982
	Difference	-	-	-	-



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1 IESO Global Adjustment pro-ration

2

NPEI confirms that it pro-rates the IESO Global Adjustment Charge into RPP and Non-RPPportions.

5

Each month, NPEI determines the quantity of RPP kWh for its required Settlement Data
Submission (formerly Form 1598) in the IESO Portal. NPEI then uses this same proportion of
RPP and Non-RPP kWh to allocate the Global Adjustment Charge on the subsequent IESO
invoice. NPEI notes that this approach is consistent with the guidance provided in the *Accounting Procedures Handbook Frequently Asked Questions*, October 2009, Question 11.



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1 Account 1595

2

3 1595 Disposition and Recovery/Refund of Regulatory Balances Control Account

4 This control account is used to record the disposition of deferral and variance account balances

5 for which NPEI has received Board approval to recover or refund. Sub-accounts are maintained

6 based on the particular year in which the account balances are approved.

- 7
- 8 As at December 2013, NPEI had sub-accounts relating to dispositions approved in 2010, 2011
- 9 and 2012, as follows:

Account 1595 - as at December 31, 2013	
Account 1595 - Balances Approved in 2010	(116,574)
Account 1595 - Balances Approved in 2011	(109,514)
Account 1595 - Balances Approved in 2012	(1,366,375)
Total Account 1595 as at December 2013	(1,592,463)

10 11

12 The disposition of the balances that were approved by the Board in NPEI's 2010 IRM Rate 13 Application (EB-2009-0205 and EB-2009-0206) was accomplished by rate riders that were in 14 effect from May 1, 2010 until April 30, 2012. The disposition of the balances that were approved 15 by the Board in NPEI's 2011 COS Rate Application (EB-2010-0138) was accomplished by rate 16 riders that were in effect from June 1, 2011 until April 30, 2012. The residual balances in the 17 Account 1595 sub-accounts relating to both 2010 and 2011 were approved for final disposition 18 in NPEI's 2014 IRM Rate Application (EB-2013-0154). Accordingly, NPEI has included these 19 balances in the current EDDVAR Continuity Schedule which shows the final dispositions 20 approved in 2014, resulting in adjusted total balances of zero.

21

The account balances that were approved by the Board for disposition in 2012 include deferral and variance accounts approved in NPEI's 2012 IRM Rate Application (EB-2011-0185) and NPEI's Stand Alone PILs Application (EB-2012-0028). As at December 2013, the disposition of these balances was not yet complete, as the rate riders approved by the Board in both decisions were in effect until April 30, 2014. Therefore, NPEI has not included these amounts in



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- 1 the current EDDVAR Continuity Schedule. The residual balances of the sub-accounts approved
- 2 in 2012 will be proposed for final disposition in a future rate application, once the residual
- 3 balances have been audited.
- 4



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Exhibit 9

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EDDVAR Group 2 Accounts



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1 EDDVAR Group 2 Accounts

2

The EDDVAR Report states *"The Board agrees that at the time of rebasing, all Account balances should be disposed of unless otherwise justified by the distributor or as required by a specific Board decision or guideline."* Accordingly, NPEI proposes to dispose of all Group 2 accounts in this Application.

7

8 NPEI proposes to dispose of all Group 2 account balances over the default one year period.

9

10 Other Accounts

Account 1576 Accounting Changes Under CGAAP is not included in the EDDVAR list of Group
 2 accounts, since this account was created by the Board subsequent to release of the EDDVAR
 Report. NPEI has included Account 1576 in this schedule, and proposes to dispose of the
 Account 1576 balance over two years.

15

Given the large rate of return component associated with the Account 1576 balance (\$6,388,428 * 6.23% = \$397,702 per year), NPEI wishes to dispose of the balance as soon as possible. However, due to the size of the credit balance in this account, a one year disposition period would result in large fluctuations in bill impacts to the customers. Therefore, to mitigate bill impacts, NPEI submits that a one year disposition period is not appropriate. NPEI submits that a two year disposition period is reasonable, as a two year period provides an appropriate balance of all considerations.

23

Table 9-10 below shows NPEI's Group 2 accounts, plus Account 1576, and whether NPEI proposes to continue or discontinue use of each account subsequent to the requested disposition.

- 27
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		Continue /
Account Description	USoA Acct #	Discontinue
Other Regulatory Assets - Deferred IFRS Transition Costs	1508	Continue
Other Regulatory Assets - Incremental Capital Charges	1508	Continue
Retail Cost Variance Account - Retail	1518	Continue
Smart Grid OM&A Deferral Account	1535	Discontinue
Retail Cost Variance Account - STR	1548	Continue
PILs and Tax Variance - HST/OVAT Input Tax Credits (ITCs)	1592	Discontinue
Smart Meter Capital and Recovery - Stranded Meter Costs	1555	Discontinue
Smart Meter OM&A Variance	1556	Discontinue
Accounting Changes Under CGAAP	1576	Continue

2 3

1

4 1508 Other Regulatory Assets, Sub-account Deferred IFRS Transition Costs

5 NPEI is requesting approval for the disposition of \$16,992, allocated on the basis of Distribution 6 Revenue. This represents the accumulated balance since the inception of this sub-account. 7 Therefore, the amount proposed for disposition represents the account balance as at December 8 31, 2013, plus forecast carrying charges to April 30, 2015. Further details are provided at 9 Exhibit 9, Tab 3, Schedule 6. NPEI proposes to maintain this sub-account until such time as the 10 transition to IFRS is complete.

11

12

13 1508 Other Regulatory Assets, Sub-account Incremental Capital Charges

14 NPEI is requesting approval for the disposition of \$6,869, allocated on the basis of Distribution 15 Revenue. This represents the accumulated balance since NPEI's last Board-approved 16 disposition of this sub-account (NPEI's 2011 COS Rate Application, EB-2010-0138, based on 17 December 2009 balances). Therefore, the amount proposed for disposition represents the 18 account balance as at December 31, 2013, plus forecast carrying charges to April 30, 2015. 19 NPEI proposes to maintain this sub-account going forward, for recording current and future 20 incremental capital charges from Hydro One.

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1 1518 Retail Cost Variance Account – Retail Service Charges

NPEI is requesting approval for the disposition of \$138,753, allocated on the basis of number of customers. This represents the accumulated balance since NPEI's last Board-approved disposition of this account (NPEI's 2011 COS Rate Application, EB-2010-0138, based on December 2009 balances). Therefore, the amount proposed for disposition represents the account balance as at December 31, 2013. Further details are provided at Exhibit 9, Tab 3, Schedule 9. NPEI proposes to maintain this account going forward.

8

9

10 1535 Smart Grid OM&A Deferral Account

NPEI is requesting approval for the disposition of \$19,088, allocated on the basis of Distribution
Revenue. This represents the accumulated balance since the inception of this account.
Therefore, the amount proposed for disposition represents the account balance as at December
31, 2013, plus forecast carrying charges to April 30, 2015. Further details are provided at Exhibit
9, Tab 3, Schedule 4.

16

17 During October and November 2013, the Board held workshops on the implementation of the 18 Renewed Regulatory Framework for Electricity Distributors. Subsequently, Board Staff posted 19 responses to questions posed by distributors during the workshops. In response to the question 20 on the continued use of smart grid variance accounts, Board Staff stated "Given that the Board 21 has determined that grid modernization is an integral part of the ongoing development of the 22 system; the deferral and variance accounts, rate riders, and rate adders previously established 23 for 'smart grid' investments will no longer be available be once you have filed a Distribution 24 System Plan as part of a rate application." NPEI is filing a Distribution System Plan as part of 25 this current Rate Application. Therefore, NPEI proposes to discontinue Account 1535 upon 26 disposition of the current balance.

- 27
- 28

29 1548 Retail Cost Variance Account – Service Transaction Requests

30 NPEI is requesting approval for the disposition of \$178,967 allocated on the basis of number of 31 customers. This represents the accumulated balance since NPEI's last Board-approved



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disposition of this account (NPEI's 2011 COS Rate Application EB-2010-0138, based on
December 2009 balances). Therefore, the amount proposed for disposition represents the
account balance as at December 31, 2013. Further details are provided at Exhibit 9, Tab 3,
Schedule 9. NPEI proposes to maintain this account going forward.

5 6

7 **1592** PILs and Tax Variance for 2006 and Subsequent Years, Sub-account HST/OVAT 8 Input Tax Credits (ITCs)

9 NPEI is requesting approval for the disposition of (\$63,050) allocated on the basis of Distribution
10 Revenue. This represents 50% of the accumulated balance since the inception of this sub11 account. Therefore, the amount proposed for disposition represents 50% of the account balance
12 as at December 31, 2013, plus forecast carrying charges on 50% of the balance to April 30,
13 2015. Further details are provided at Exhibit 9, Tab 3, Schedule 3.

14

15 In the Decision and Order in NPEI's 2010 IRM Rate Application (EB-2009-0205 and EB-2009-16 0206), issued April 8, 2010, the Board stated "The Board therefore directs that, beginning July 17 1. 2010. NPEI shall record in deferral account 1592 (PILs and Tax Variances. Sub-account 18 HST/OVAT Input Tax Credits (ITCs)) the incremental ITC it receives on distribution revenue 19 requirement items that were previously subject to PST and become subject to HST. Tracking of 20 these amounts will continue in the deferral account until the effective date of NPEI's next cost of 21 service rate order. 50% of the confirmed balances in the account shall be returnable to the 22 ratepayers." The rates approved in NPEI's 2011 COS Application (EB-2010-0138) became 23 effective on June 1, 2011. NPEI has recorded the incremental ITC amounts from July 1, 2010 to 24 June 1, 2011 as directed. Therefore, NPEI proposes to discontinue this sub-account upon 25 disposition of the current balance.

- 26
- 27

1555 Smart Meter Capital and Recovery Offset Variance – Sub-account Stranded Meter Costs

30 Note: the proceeds from scrap sales of (\$11,451) are shown in the EDDVAR Continuity 31 Schedule as a sub-account of 1556.



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NPEI is requesting approval for the disposition of \$1,283,704 (\$1,295,155 net book value less
\$11,451 in scrap proceeds) allocated on the basis of Residential and General Service < 50 kW
Weighted Meter Capital Costs. This represents the accumulated balance since the inception of
this sub-account. Therefore, the amount proposed for disposition represents the account
balance as at December 31, 2013, less forecast depreciation for 2014. Further details are
provided at Exhibit 9, Tab 3, Schedule 12.

7

8 In the Decision and Order in NPEI's Smart Meter Application (EB-2013-0359), dated February 9 27, 2014, the Board stated "In granting its approval for the historically incurred costs and the 10 incremental annual revenue requirement projected for 2014 and going forward until NPEI 11 rebases rates through a cost of service rates application, the Board considers NPEI to have 12 completed its smart meter deployment. Going forward, NPEI is not to record any capital and 13 operating costs for existing and new smart meters in Accounts 1555 and 1556. Instead, the 14 costs shall be recorded in regular capital and operating expense accounts (e.g. Account 1860 15 for meter capital costs) as is the case with other regular distribution assets and costs. NPEI is 16 authorized to continue to include the costs (gross book value and accumulated depreciation) of 17 stranded meters in the appropriate sub-account of Account 1555. The balance for stranded 18 meters should be brought forward for disposition in NPEI's next cost of service application." 19 Therefore, NPEI proposes to discontinue this sub-account upon disposition of the current 20 balance.

- 21
- 22

23 1576 Accounting Changes Under CGAAP

NPEI is requesting approval for the disposition of (\$7,183,832) over a period of two years, allocated on the basis of billed kWh. This represents the actual 2013 balances, forecast 2014 amounts plus the required rate of return component. Further details are provided at Exhibit 9, Tab 3, Schedule 8. NPEI proposes to maintain this account after the current disposition, in order to capture the difference between the 2014 Bridge Year forecast amounts and the 2014 Actual balances.



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Account 1592 - PIL's and Tax Variances for 2006 and Subsequent Years

3

This account was established for recording tax impacts not reflected in the Board approved distribution rates. NPEI had not recorded any transaction in this account until 2010 when the Board, in its Decision and Order in NPEI's 2010 IRM Rate Application (EB-2009-0205 and EB-2009-0206), directed NPEI to record incremental savings resulting from the implementation of HST on July 1, 2010.

9

Between July 1, 2010 and June 1, 2011 (when NPEI's 2011 COS Rates became effective), NPEI recorded (\$123,675) in the 1592 HST/OVAT ITC sub-account. In accordance with *Accounting Procedures Handbook Frequently Asked Questions* dated December 2010, Question 1, NPEI recorded an offsetting entry of \$123,675 in the 1592 HST/OVAT ITC Contra sub-account.

15

Therefore, the balance of Account 1592 reported in NPEI's RRR 2.1.7 Trial Balance filings eachyear has been zero.

18

19 Further details on the HST/OVAT ITC sub-account are provided at Exhibit 9, Tab 3, Schedule 3.20

- 21 The Board's Appendix 2-TA has been completed, and is included at Exhibit 9, Tab 3, Schedule
- 22 2, Attachment 1.
- 23



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OEB Appendix 2-TA

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Appendix 2-TA Account 1592, PILs and Tax Variances for 2006 and Subsequent Years

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	Decen	oal as of ober 31, 013
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		
Ontario Capital Tax rate decrease and increase in capital deduction for 2011		
Ontario Capital Tax rate decrease and increase in capital deduction for 2012		
Ontario Capital Tax rate decrease and increase in capital deduction for 2013		
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 2006 EDR application for 2012		
Capital Cost Allowance class changes from 2006 EDR application for 2013		
Capital Cost Allowance class changes from any prior application not recorded above. Please		
provide details and explanation separately.		
Sub-Account HST/OVAT Input Tax Credits	-\$	123,675
Sub-Account HST/OVAT Input Tax Credits Contra Account	\$	123,675
Total	\$	-

Notes:

- 1 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.
- 2 Describe each type of tax item that has been recorded in account 1592.
- 3 Provide the calculations that show how each item was determined and provide any pertinent supporting evidence and documentation.
- 4 Please state whether or not the applicant followed the guidance provided in the FAQ of July 2007. If not, please provide an explanation.
- 5 Identify the account balance as of December 31, 2012 as per the 2012 Audited Financial Statements. Identify the account balance as of December 31, 2012 as per the April 2013 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.
- 6 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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1 Account 1592 - HST / OVAT ITC Sub-Account

2

3 In the Decision and Order in NPEI's 2010 IRM Rate Application (EB-2009-0205 and EB-2009-4 0206), issued April 8, 2010, the Board stated "The Board therefore directs that, beginning July 5 1, 2010, NPEI shall record in deferral account 1592 (PILs and Tax Variances, Sub-account 6 HST/OVAT Input Tax Credits (ITCs)) the incremental ITC it receives on distribution revenue 7 requirement items that were previously subject to PST and become subject to HST. Tracking of 8 these amounts will continue in the deferral account until the effective date of NPEI's next cost of 9 service rate order. 50% of the confirmed balances in the account shall be returnable to the 10 ratepayers."

11

12 The Accounting Procedures Handbook Frequently Asked Questions dated December 2010, 13 Question 4, provided guidance on the process that distributors could employ to compute the 14 level of incremental ITC savings to be recorded in the HST/OVAT ITC sub-account. The 15 process involved conducting a detailed analysis on a historical period to determine proxy 16 percentages of PST on OM&A and capital items, respectively, that were previously subject to 17 PST and became eligible for ITCs when HST was implemented. NPEI followed the suggested 18 methodology to determine proxy percentages which were then applied to the level of HST ITCs 19 recorded.

20

NPEI's 2011 COS Distribution Rates became effective on June 1, 2011. Therefore, per the Board's Decision and Order referenced above, NPEI recorded incremental ITC savings in the HST/OVAT ITC sub-account from July 1, 2010 until June 1, 2011, on both OM&A and capital related ITC savings. NPEI booked accounting entries quarterly to record the ITC savings. Table 9-11 below shows details of the (\$123,675) balance.

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Account 1592 HST/OVAT Input Tax Credits	Q3 2010	Q4 2010	Q1 2011	Q2 2011 2 months	Total
Incremental PST savings on OM&A	(24,463)	(38,675)	(22,470)	(20,252)	(105,860
Quarterly PST Savings on Capital Q3 2010	(1,458)	(1,458)	(1,458)	(972)	(5,347
Q4 2010 Q1 2011	(1,100)	(3,189)	(3,189) (1,984)	(2,126) (1,323)	(8,505) (3,307)
Q2 2011			(1,001)	(657)	(657
Total PST savings	(25,921)	(43,322)	(29,102)	(25,330)	(123,675

Table 9-11: Account 1592 Sub-account HST/OVAT ITCs

2

1

3 4

5 The Board's Appendix 2-TB has been completed, and is included at Exhibit 9, Tab 3, Schedule 6 3, Attachment 1. Per the Appendix 2-TB instructions, 100% of the balance of the 1592 7 HST/OVAT ITC sub-account has been included, plus forecast carrying charges to April 30, 8 2015. The total balance shown in Appendix 2-TB is (\$123,675) plus (\$2,424) in forecast carrying 9 charges = (\$126,099).

10

In accordance with the Board's Decision in NPEI's 2010 IRM Application (EB-2009-0205 and
EB-2009-0206), 50% of the confirmed balances in the account shall be returnable to rate
payers. Therefore, NPEI has included (\$126,099) * 50% = (\$63,050) (including forecast carrying
charges) as the proposed balance to be refunded to ratepayers.



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OEB Appendix 2-TB

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Appendix 2-TB Account 1592, PILs and Tax Variances for 2006 and Subsequent Years, Sub-account HST/OVAT Input Tax Credits (ITCs)

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

100% of the balance in Account 1592, PILs and Tax Variances for 2006 and Subsequent Years, Sub-account HST/OVAT Input Tax Credits (ITCs), should be recorded in this table.

Summary of PST Savings from 2009 Historic Year Analysis

							Total Account
Principal	Principal	Principal	Principal	Principal	Principal	Carrying Charges to	1592, sub-account
2010	2011	2012	2013	2014	Jan-April 2015 ¹	April 30, 2015	HST/OVAT Balance

OM&A Expenses PST Savings	-\$	63,137	-\$ 42,722	2					\$	(2,075)	-\$	107,934
Capital Items PST Savings	-\$	6,106	-\$ 11,710)					\$	(349)	-\$	18,165
Total Annual PST Savings ²	-\$	69,243	-\$ 54,432	2 \$	-	\$-	\$	-	-\$	2,424	-\$	126,099

¹ Include January to April 30, 2015 PST savings if the rate year begins May 1, 2015. If the rate year begins Jan 1, 2015, include PST savings to December 31, 2014. ² Derived PST savings proxy for each year per 2009 historic year analysis

Note: Assumes level OM&A and Capital Spending year over year. An alternative detailed transactional analysis may also be performed using actual expenditures from 2010 to the start of the rate year.



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1 Account 1535 - Smart Grid OM&A Deferral Account

2

In its June 16, 2009 "Guidelines: Deemed Conditions of Licence: Distribution System Planning" (G-2009-0087), the Board created four new deferral accounts in the Uniform System of Accounts to allow distributors to begin recording expenditures relating to the connection of renewable generation or the development of a smart grid. These deferral accounts were authorized to be used to record qualifying incremental capital investments or OM&A expenses. In this context, incremental means that an investment was not included in previous capital plans approved by the Board or is not funded through current rates.

In 2010 and 2011, NPEI recorded incremental consulting and legal fees relating to smart grid
studies and planning in Account 1535, as shown in Table 9-12 below. The total proposed for
disposition, including forecast carrying charges to April 2015, is \$19,088.

- 14
- 15
- 16

Table 9-12: Account 1535 Smart Grid OM&A Deferral Account

						Forecast Carrying Chages (Jan 2014 to	
Cost	2010	2011	2012	2013	Total	April 2015)	Total Claim
Consulting fees	12,399	106			12,505	245	12,750
Legal fees		6,216			6,216	122	6,338
Total	12,399	6,322	-	-	18,721	367	19,088

- 17 18
- 19

As discussed in Exhibit 9, Tab 3, Schedule 1, NPEI understands that the smart grid deferral accounts are no longer available to distributors once a Distribution System Plan is filed as part of a rate application. Accordingly, NPEI will not record any further expenses in this account upon disposition of the current balance.



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1 Account 1508 - IFRS Transition Costs Variance

3	The Accounting Procedures Handbook provides two sub-accounts of Account 1508 relating to
4	IFRS transition costs:
5	• Sub-account IFRS Transition Costs Variance, which is used to record the
6	variance between amounts recovered in distribution rates and the actual incurred
7	one-time administrative incremental IRFS transition costs;
8	• Sub-account Deferred IFRS Transition Costs, which is used to record one-time
9	administrative incremental IFRS transition costs, which are not already approved
10	and included for recovery in distribution rates.
11	
12	Since NPEI has not previously applied to the Board for approval to include any IFRS transition
13	costs in rates, NPEI has not used the IFRS Transition Costs Variance sub-account.
14	
15	Instead, NPEI has recorded its one-time incremental IFRS transition costs in the Deferred IFRS
16	Transition Costs sub-account. See Exhibit 9, Tab 3, Schedule 6.
17	



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1 Account 1508 - Deferred IFRS Transition Costs

2

NPEI has recorded its one-time administrative incremental IFRS transition costs in this subaccount of Account 1508. NPEI notes that it has not previously applied to the Board for approval
to include any IFRS transition costs in distribution rates.

6

7 In NPEI's 2011 COS Application (EB-2010-0138), NPEI sought approval to dispose of its Group 8 2 Deferral and Variance account balances as at December 2009. However, as at December 9 2009, NPEI had only recorded \$299 in the Deferred IFRS Transition Costs sub-account. NPEI 10 submitted: "NPEI expects to incur additional incremental IFRS related costs during 2010 – 2012, 11 and proposes that the entire balance, including the small 2009 amount, be submitted for 12 disposition at a later date."¹ The proposal to not dispose of the 2009 balance of \$299 was accepted in the Settlement Agreement², and therefore NPEI has included this amount in the 13 14 current Application.

15

Between 2009 and 2012, NPEI recorded incremental one-time administrative costs relating to
the transition to IFRS, as shown in Table 9-13 below. The total proposed for disposition,
including forecast carrying charges to April 2015, is \$16,992.

19

20

Table 9-13: Account 1508, Sub-account Deferred IFRS Transition Costs

							2015	
Cost	2009	2010	2011	2012	2013	2014	(Jan to Apr)	Total Claim
Staff training	299		598					897
Consulting			10,000	5,290				15,290
Carrying Charges	0	2	21	225	238	238	79	805
Total	299	2	10,619	5,515	238	238	79	16,992

- 23
- 24

¹ NPEI's 2011 COS Application, EB-2010-0138, Exhibit 9, page 12.

² NPEI's 2011 COS Application, EB-2010-0138, Settlement Agreement, Issue 9.1



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The costs included in this sub-account consist of:
 \$897 for NPEI staff to attend IFRS training seminars;
• \$15,290 in consulting fees by KPMG to assist NPEI in determining the level of
PP&E componentization required under IFRS, as well as establish updated
useful lives;
 \$805 in actual and forecast carrying charges.
NPEI confirms that no capital costs, ongoing IFRS compliance costs or impacts arising from
adopting capital policy changes are recorded in this sub-account. NPEI also confirms that no
one-time incremental administrative IFRS transition costs are embedded in the proposed 2015
revenue requirement.
As discussed in Exhibit 9, Tab 3, Schedule 1, NPEI proposes to maintain this sub-account until
the transition to IFRS is complete.
NPEI has completed the Board's Appendix 2-U, which is included at Exhibit 9, Tab 3, Schedule
6, Attachment 1.



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OEB Appendix 2-U

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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 Actua Costs Incurre		Audited Actual Costs Incurred	Audited Actual Costs Incurred	Audited Actual Costs Incurred	Audited Carrying Charges	Forecasted Costs	Forecasted Costs	Total Costs Excluding	Carrying Charges January 1, 2014 to	Total Costs and	Reasons why the costs recorded meet the criteria of one-time IFRS administrative
	2009	2010	2011	2012	2013	to Dec 31, 2013	2014	2015	Carrying Charges	April 30, 2015	Carrying Charges	incremental costs
professional accounting fees					\$ 15,290	NPEI engaged KPMG for consulting on componentization and useful lives.						
professional legal fees									\$-		ş -	
salaries, wages and benefits of staff added to support the transition to IFRS									\$-		\$	
associated staff training and development costs	\$ 29	9	\$ 598						\$ 897		\$ 897	IFRS training seminars for existing NPEI staff.
costs related to system upgrades, or replacements or changes where IFRS was the major reason for conversion									s -		s -	
Carrying Charges at OEB Prescribed Rates						\$ 487			\$ 487	\$ 317		Actual and forecast carrying charges at OEB prescribed interest rates.
									s -		s -	
									s -		s -	
									s -		s -	
Amounts, if any, included in previous Board approved rates (amounts should be												
negative) ³									ş -		ф -	
									s -		s -	
Insert description of additional item(s) and new rows if needed.									\$-		\$ -	
Total	\$ 29	9\$-	\$ 10,598	\$ 5,290	\$-	\$ 487	\$-	\$-	\$ 16,674		\$ 16,992	

Note: 1

¹ The Deferred IFRS Transition Costs Account and the IFRS Transition Costs Variance Account are exclusively for necessary, incremental transition costs and shall not include capital grass of the provided 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. If there ever any mounts approved in previous Board approved rates, please attact the BB #:



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1 Account 1575 - IFRS-CGAAP Transitional PP&E Amounts

2

3 This account is used to record differences arising as a result of accounting policy changes4 caused by the transition from Canadian GAAP to IFRS.

5

6 In its letter to licensed electricity distributors dated June 25, 2013, the Board stated: "Since most

7 distributors are generally expected to remain on CGAAP for financial reporting until December

8 31, 2014, the result will be more distributors using Account 1576 instead of Account 1575 for a

9 longer period of time than anticipated."

10

11 Since NPEI will remain on CGAAP until December 2014, NPEI has not recorded any balances

12 in Account 1575. As per the Board's letter referenced above, NPEI has used Account 1576. See

13 Exhibit 9, Tab 3, Schedule 8.



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1 Account 1576 - Accounting Changes Under CGAPP

2

By way of a letter on July 17, 2012, the Board provided electricity distributors electing to remain on CGAAP in 2012 the option of implementing regulatory accounting changes for depreciation and capitalization policies effective January 1, 2012. This letter also specified that the implementation of these changes is mandatory effective on January 1, 2013. The Board established Account 1576 Accounting Changes Under CGAAP, for distributors to record the financial differences arising from these accounting changes.

9

In accordance with the Board's letter, NPEI implemented accounting changes for depreciation expense on January 1, 2013. NPEI did not implement any accounting changes relating to its capitalization policy in 2013, as NPEI determined that its capitalization policy was already compliant with what is permitted under IFRS.

14

In 2013, NPEI recorded (\$3,054,566) in Account 1576. NPEI forecasts that an additional
(\$3,333,862) will be recorded in 2014. Therefore, NPEI anticipates that the principal balance of
Account 1576 as at December 31, 2014 will be (\$3,054,566) + (\$3,333,862) = (\$6,388,428).
NPEI confirms that no carrying charges are included in these amounts.

19

Per its letter to electricity distributors, dated June 25, 2013, the Board requires a rate of return component to be applied to the balance of Account 1576 upon its disposition in rates. The Board's Appendix 2-EC calculates the rate of return component based on the Weighted Average Cost of Capital ("WACC") and the number of years proposed for disposition. NPEI proposes to dispose of its Account 1576 balance over a two year period, and NPEI's proposed WACC is 6.23% (See Exhibit 5, Tab 1, Schedule 1).

26

27 Therefore, the rate of return component that NPEI has applied to its Account 1576 balance is:

28 (\$6,388,428) * 6.23% * 2 years = (\$795,404). This results in a total Account 1576 disposition

- 29 amount of (\$6,388,428) + (\$795,404) = (\$7,183,832).
- 30



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NPEI has completed the Board's Appendix 2-BA, which is included at Exhibit 9, Tab 3,
 Schedule 8, Attachment 1. The Board's Appendix 2-EC is included at Exhibit 9, Tab 3, Schedule
 8, Attachment 2. For detailed calculations of the net depreciation shown in Appendix 2-EC, see
 Exhibit 4, Tab 4, Schedule 1, Attachment 3.

5

As discussed in Exhibit 9, Tab 3, Schedule 1, NPEI proposes to maintain Account 1576 upon
disposition of the current balance in order to capture the difference between the 2014 Bridge
Year forecast amounts and the 2014 Actual balances.



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OEB Appendix 2-BA1/BA2

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Accounting Standard CGAAP Year 2011

			—			C	ost				IΓ		Accumulated D	nulated Depreciation				
CCA				Opening			T					Opening						
Class	OEB	Description		Balance	1	Additions	Di	sposals	Clo	sing Balance		Balance	Additions	Disposa	s	Balance		Value
12	1611	Computer Software (Formally known as Account 1925)	\$	2,170,029	\$	247,505	-\$	54,000	\$	2,363,534		(1,945,983)	(104,805)		-	\$ 2,050,788	\$	312,745
CEC	1612	Land Rights (Formally known as Account 1906)							\$							\$-	\$	-
N/A	1805	Land	\$	507,273					\$	507,273		0				\$-	\$	507,273
47	1806	Land Rights	\$	1,598,171					\$	1,598,171		(690,185)	(56,850)			\$ 747,035	\$	851,135
47	1808	Buildings	\$	111,638					\$	111,638		(99,967)	(4,111)			\$ 104,078	\$	7,560
13	1810	Leasehold Improvements							\$	-						\$-	\$	-
47	1815	Transformer Station Equipment >50 kV	\$	6,602,001					\$	6,602,001		(903,106)	(146,009)			\$ 1,049,115	\$	5,552,885
47	1820	Distribution Station Equipment <50 kV	\$	4,984,096	\$	799,780			\$	5,783,876		(2,945,129)	(158,386)			\$ 3,103,515	\$	2,680,360
47	1825	Storage Battery Equipment							\$	-						\$-	\$	-
47	1830	Poles, Towers & Fixtures	\$	30,625,639	\$	1,760,405	-\$	0	\$	32,386,043		(16,981,049)	(886,143)		0 -		\$	14,518,851
47	1835	Overhead Conductors & Devices	\$	32,902,160	\$	1,721,225	-\$	0		34,623,385		(14,955,471)	(1,228,547)		0 -		\$	18,439,366
47	1840	Underground Conduit	\$	11,491,536	\$	470,858	\$	0		11,962,395		(785,673)	(203,336)		0 -		\$	10,973,386
47	1845	Underground Conductors & Devices	\$	56,340,588		2,311,906	\$	0		58,652,495		(33,154,619)	(2,365,136)	000.0	0 -		\$	23,132,740
47	1850	Line Transformers	\$	32,027,302	\$	1,064,335	-\$	209,294	\$	32,882,342		(17,051,222)	(1,130,747)	209,2		\$ 17,972,675	\$	14,909,667
47	1855	Services (Overhead & Underground)	\$	3,853,918	\$	338,070	\$	0	\$	4,191,989		(772,447)	(160,916)	470.0		\$ 933,363	\$	3,258,626
47	1860 1860	Meters Meters (Smart Meters)	\$ \$	2,493,234 4,175,010	\$	177,180	-⊅	92,783	\$	2,577,631	1	(1,031,412)	(419,378)	173,0			\$	1,299,844
47	1860		\$ \$	4,175,010					\$ \$	4,175,010		0	0			\$- \$-	\$ \$	4,175,010
47	1875	Other Installations on Customer's Premises Street Lighting and Signal Systems	э \$	21.835					э \$	- 21.835	-	(4.119)	(841)			⇒ - \$ 4.960	э \$	- 16.875
47 N/A	1905	Land	э \$	508,970			-		э \$	508,970	-	(4,119)	(041)			\$	э \$	508,970
47	1903	Buildings & Fixtures	ې \$	12,458,371	\$	121.779			ې \$	12,580,150	-	(2,026,855)	(211,195)			\$ 2,238,051		10,342,100
13	1908	Leasehold Improvements	ې \$	12,458,571	ş	121,779			э \$	12,380,150	-	(120,252)	(211,193)			\$ 120,252	ې \$	10,342,100
8	1910	Office Furniture & Equipment (10 years)	э \$	1,142,390	\$	68,799			э \$	1,211,189	-	(700,466)	(73,244)			\$ 773,710	۹ \$	437,479
8	1915	Office Furniture & Equipment (5 years)	ψ	1,142,330	φ	00,733			\$	1,211,103		(700,400)	(73,244)			\$ <u>773,710</u> \$ -	\$ \$	437,473
10	1920	Computer Equipment - Hardware	\$	1,257,769					\$	1,257,769	-	(1,257,769)	0			\$ 1,257,769	\$	
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$	320,323					\$	320,323		(315,054)	0			\$ 315,054	ş S	5,269
50	1920	Computer EquipHardware(Post Mar. 19/07)	\$	1,304,708	\$	247.812			\$	1,552,520		(611,848)	(232,399)		-	\$ 844,247	\$	708,272
10	1930	Transportation Equipment	\$	6,353,935	\$	541,641	-\$	451,092	\$	6,444,484		(4,104,214)	(438,087)	434,6	95 -	\$ 4,107,605	\$	2,336,879
8	1935	Stores Equipment	\$	226,597	\$	9,817			\$	236,414		(186,481)	(4,736)		-	\$ 191,217	\$	45,197
8	1940	Tools, Shop & Garage Equipment	\$	1,661,083	\$	77,760			\$	1,738,843		(1,320,132)	(66,153)		-	\$ 1,386,285	\$	352,558
8	1945	Measurement & Testing Equipment	\$	188,846	\$	15,160			\$	204,006		(161,507)	(17,292)			\$ 178,798	\$	25,208
8	1950	Power Operated Equipment	\$	-					\$	-		0	0			\$-	\$	-
8	1955	Communications Equipment	\$	168,596	\$	1,985			\$	170,581		(112,449)	(21,204)		-	\$ 133,653	\$	36,928
8	1955	Communication Equipment (Smart Meters)							\$	-						\$-	\$	-
8	1960	Miscellaneous Equipment	\$	72,951					\$	72,951		(53,367)	(6,973)		-	\$ 60,340	\$	12,612
	1970	Load Management Controls Customer									11							
47 47	1975	Premises			-				\$	-	╎┝					\$-	\$	-
47	1975	Load Management Controls Utility Premises	\$	128,961					\$ \$	- 128,961		(128,961)	0			\$- \$128,961	\$ -\$	- 0
47	1980	System Supervisor Equipment Miscellaneous Fixed Assets	Э	120,961	-		-		\$ \$	128,961	1	(120,961)	0			\$ 128,961 \$ -	-> \$	-
47	1985	Miscellaneous Fixed Assets Other Tangible Property	-		-		-		\$ \$	-	1					\$- \$-	ֆ Տ	
47	1990	Contributions & Grants	-\$	17,481,077	.¢	1 571 526	-		э -\$	19.052.603	ŀ	4.023.356	705.962					14.323.285
47	2440	-	-φ	17,401,077	-φ	1,371,326	-			19,002,003	14	4,023,350	705,962			ψ 4,129,310	-ə \$	14,323,203
47	2005	Deferred Revenue ⁵ 2005-Property Under Capital Leases	-		-		-		\$ \$	-	1 -				-		\$	
41	2003	2005-Froperty Under Capital Leases	-		-		-		\$ \$	-	l r			_		\$-	\$	
		Sub-Total	¢	198,337,106	¢	8 404 404	-¢	807 160	Ŧ	- 205,934,428	Η	(08 306 385)	\$ 7 220 525	\$ 816.0		5 - \$ 104,809,919	÷	- 101,124,509
		Less Socialized Renewable Energy Generation Investments (input as negative)	æ	190,337,100	\$	0,404,491	-\$	807,109	э \$	203,934,420		(98,398,383)	-\$ 7,230,323	\$ 010,9		\$ 104,003,313 \$ -	,	101,124,505
		Less Other Non Rate-Regulated Utility Assets (input as negative)							э \$	-						» - \$ -	э \$	
		Total PP&E	\$	198,337,106	\$	8,404,491	-\$	807,169	\$	205,934,428	Π	(98,396,385)	-\$ 7,230,525	\$ 816,9	91 -	\$ 104,809,919	\$	101,124,509
	Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶																	
		Total											-\$ 7,230,525					
		Less: Fully Allocated Depreciation																

 10
 Transportation
 Transportation

 8
 Stores Equipment
 Stores Equipment

 Net Depreciation

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 additions column (E) must not include construction work in progress (CWIP).

5 Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1995 Contributions & Grants, but will be recorded in Account 2440, Deferred Revenues.

6 Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.

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Accounting Standard CGAAP Year 2012

			Cost Accumulated D						epre	ciation	1									
CCA Class	OEB	Description	Description Opening Balance Additions Disposals Closing Balance Opening Balance								Additions		sposals		Closing Balance	No	t Book Value			
12	1611	Computer Software (Formally known as					<u> </u>	Jispusais							D	sposais				
		Account 1925) Land Rights (Formally known as Account	\$	2,363,534	\$	213,431	_		\$	2,576,965	-\$	2,050,788	-\$	159,612			-\$	2,210,400	\$	366,564
CEC	1612	1906)	\$	-					\$	-	\$	-					\$	-	\$	
N/A	1805	Land	\$	507,273					\$	507,273	\$	-					\$	-	\$	507,273
47	1806	Land Rights	\$	1,598,171	\$	5,416			\$	1,603,587	-\$	747,035	-\$	64,029			-\$	811,064	\$	792,523
47	1808	Buildings	\$	111,638					\$	111,638	-\$	104,078	-\$	7,559			-\$	111,637	\$	1
13	1810	Leasehold Improvements	\$	-	<u>^</u>	40.000			\$	-	\$	-	<u>^</u>				\$	-	\$	-
47 47	1815 1820	Transformer Station Equipment >50 kV	\$ \$	6,602,001 5,783,876	\$	16,266	-		\$ \$	6,618,267 6,450,525	-\$	1,049,115	-\$	146,212 191,905			-\$ -\$	1,195,327 3,295,420	\$ \$	5,422,939 3.155.105
47	1825	Distribution Station Equipment <50 kV Storage Battery Equipment	\$ \$	5,783,876	Э	666,649			э \$	6,450,525	-\$ \$	3,103,515	-2	191,905			-5 \$	3,295,420	э \$	3,155,105
47	1830	Poles, Towers & Fixtures	э \$	32,386,043	\$	1.474.815	¢	-	э \$	33.860.858	-\$	17.867.193	¢	945.170	¢	-	ې -\$	18.812.363	ې \$	15.048.495
47	1835	Overhead Conductors & Devices	э \$	34,623,385	э \$	1,638,693	¢	-	э \$	36,262,078	-5 -\$	16.184.019	-3 -\$	1.299.638	9 ¢	-	-ş -\$	17.483.657	ې د	18,778,421
47			э \$	11.962.395	э \$	802.096	э \$		э \$	12,764,491	-3 -\$	989.009	-ə -\$	228,692	96	-	-ə -\$	1.217.701	э S	11.546.789
47	1845	Underground Conductors & Devices	\$	58.652.495	\$	2.345.741	\$		\$	60.998.236	-\$	35.519.755	-\$	2.266.640	9 6	-	-\$	37,786,395	\$	23.211.841
47	1850	Line Transformers	э \$	32,882,342	э \$	1,246,688	э -\$		э \$	33,887,620	-5 -\$	17,972,675	-3 -\$	1,204,681	ş Ş	241.410	-ş -\$	18,935,946	ې \$	14,951,674
47	1855	Services (Overhead & Underground)	\$	4,191,989	\$	437.074		241,410		4.629.063	-\$	933.363	-\$	176.420	ş		-\$	1.109.783	ŝ	3.519.280
47	1860	Meters	\$	2.577.631	\$		Ψ		\$	2.645.456	-\$	1.277.788	-\$	362.629	ŝ	103.655	-\$	1,536,762	ŝ	1,108,694
47	1860	Meters (Smart Meters)	\$	4,175,010	Ψ	200,002	Ψ	141,007	\$	4,175,010	\$	1,211,100	ŝ	302,023	Ŷ	100,000	ę	1,000,702	ŝ	4,175,010
47	1865	Other Installations on Customer's Premises	\$	-,170,010					\$	-, 170,010	ŝ		Ŷ				ş		ŝ	-, 17 0,010
47	1875	Street Lighting and Signal Systems	\$	21.835					\$	21.835	-\$	4.960	-\$	1.313			-\$	6.273	ŝ	15.562
N/A	1905	Land	\$	508,970					\$	508,970	\$	-	Ť	1,010			\$	-	ŝ	508,970
47	1908	Buildings & Fixtures	ŝ	12.580.150	\$	625.695			\$	13.205.846	-\$	2.238.051	-\$	217,483			-\$	2,455,533	ŝ	10.750.312
13	1910	Leasehold Improvements	\$	120.252	\$	-			\$	120.252	-\$	120.252	Ť	2111100			-\$	120.252	ŝ	-
8	1915	Office Furniture & Equipment (10 years)	Š	1,211,189	\$	111,949			\$	1.323.138	-\$		-\$	78,052			-\$	851.763	ŝ	471,376
8	1915	Office Furniture & Equipment (5 years)	\$	-	Ψ	111,010			\$	-	ŝ	-	Ť	10,002			\$	-	ŝ	-
10	1920	Computer Equipment - Hardware	\$	1.257.769					\$	1.257.769	-\$	1.257.769					-\$	1.257.769	ŝ	-
45	1920	Computer EquipHardware(Post Mar. 22/04)	ŝ	, . ,					ŝ	, , , , , ,							-\$, . ,	ŝ	5 000
50	1920	Computer EquipHardware(Post Mar. 19/07)	\$	320,323					Ť	320,323	-\$	315,054					Ť	315,054	Ť	5,269
			\$	1,552,520	\$	370,710			\$	1,923,230	-\$	844,247	-\$	266,599			-\$	1,110,846	\$	812,383
10	1930	Transportation Equipment	\$	6,444,484		1,160,649			\$	7,605,133	-\$		-\$	455,441			-\$	4,563,046		3,042,087
8	1935	Stores Equipment	\$	236,414	\$	-			\$	236,414	-\$		-\$	5,424			-\$	196,641	\$	39,773
8	1940	Tools, Shop & Garage Equipment	\$	1,738,843	\$	132,901			\$	1,871,744	-\$	1,386,285	-\$	70,945			-\$	1,457,230	\$	414,513
8	1945	Measurement & Testing Equipment	\$	204,006	\$	-			\$	204,006	-\$	178,798	-\$	7,821			-\$	186,619	\$	17,387
8	1950	Power Operated Equipment	\$	-	\$	-			\$	-	\$	-	\$	-			\$	-	\$	-
8	1955	Communications Equipment	\$	170,581	\$	332,339			\$	502,920	-\$	133,653	-\$	22,328			-\$	155,981	\$	346,939
8	1955	Communication Equipment (Smart Meters)	\$						\$	-	\$	<u>.</u>	-				\$		S	
8	1960	Miscellaneous Equipment	\$	72,951					\$	72,951	-\$	60,340	-\$	6,974			-\$	67,314	\$	5,637
	1970	Load Management Controls Customer																		
47		Premises	\$	-					\$	-	\$	-					\$	-	\$	-
47	1975	Load Management Controls Utility Premises	\$	-					\$		\$	-					\$	-	\$	
47	1980	System Supervisor Equipment	\$	128,961					\$	128,961	-\$	128,961	\$	-			\$	128,961	-\$	0
47	1985	Miscellaneous Fixed Assets	\$	-					\$	-	\$	-					\$	-	\$	-
47	1990	Other Tangible Property	\$	-					\$	-	\$	-					\$	-	\$	-
47	1995	Contributions & Grants	-\$	19,052,603	-\$	1,472,887			\$	20,525,490	\$	4,729,318	\$	764,297			Ş	5,493,615	-\$	15,031,875
47	2440	Deferred Revenue ⁵	\$	-					\$	-	\$	-							\$	-
47	2005	2005-Property Under Capital Leases	\$	-					\$	-	\$	-								
									\$	-							\$	-	\$	-
		Sub-Total	\$	205,934,428	\$	10,317,607	-\$	382,967	\$	215,869,069	-\$	104,809,919	-\$	7,421,271	\$	345,065	-\$	111,886,125	\$	103,982,943
		Less Socialized Renewable Energy Generation Investments (input as negative)															-			
		Less Other Non Rate-Regulated Utility					⊢		\$	-	\vdash		\vdash				\$	-	\$	-
		Assets (input as negative)	_						¢	_							¢		¢	
		Total PP&E	\$	205,934,428	¢	10,317,607	-¢	382 967	¢	215,869,069	- 5	104,809,919		7,421,271	\$	345 065	÷.	111,886,125	¢	103,982,943
		Depreciation Expense adi, from gain or loss									φ-	104,003,919	φ	1,421,271	φ	343,003	·φ	111,000,123	φ	100,002,040
		Total	ont		n d55	ers (hoor of I	nt d	assets), if a	hhi	ILANIE			-\$	7,421,271						
		i viui											÷	1,421,271						

 10
 Transportation
 Transportation

 8
 Stores Equipment
 Stores coupment

 Net Depreciation

 Net Depreciation

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.

File Number:	EB-2014-0096
Exhibit:	2
Tab:	1
Schedule:	1
Page:	3
Date:	29-Aug-14

Accounting Standard CGAAP Year 2013

				Cost						Accumulated D	epreciation		٦	
CCA Class	OEB	Description	Opening Balance	Componentization	Disposals	Clo	sing Balance		Opening Balance	Additions	Disposals	Closing Balance	N	et Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 2,576,965			\$	2,576,965	-\$	2,210,400			-\$ 2,210,400	\$	366,564
CEC	1612	Land Rights (Formally known as Account 1906)	s -			\$	-	\$	-			s -	\$	-
N/A	1805	Land	\$ 507,273			\$	507,273	\$	-			\$ -	\$	507,273
47	1806	Land Rights	\$ 1,603,587			\$	1,603,587	-\$	811,064			-\$ 811,064		792,523
47			\$ 111,638			\$	111,638	-\$	111,637			-\$ 111,637 \$		1
13		Leasehold Improvements Transformer Station Equipment > 50 kV (1708,	\$ -			\$	-	à	-			- Э	\$	-
47	1815	1740, 1745)	\$ 6,618,267	-\$ 2,785,254		\$	3,833,013	-\$	1,195,327	\$ 570,654		-\$ 624,673	\$	3,208,339
47	1815	Transformer Station Equipment > 50 kV (1715, 1815)	\$-	\$ 1,502,385.84		\$	1,502,386	\$	-	-\$ 176,327		-\$ 176,327	\$	1,326,059
47	1815	Transformer Station Equipment > 50 kV (1716)	\$-	\$ 46,955.06		\$	46,955	\$	-	-\$ 14,433		-\$ 14,433	\$	32,522
47	1815	Transformer Station Equipment > 50 kV (1717)	\$-	\$ 610,733.93		\$	610,734	\$	-	-\$ 187,727		-\$ 187,727	\$	423,007
47	1815	Transformer Station Equipment > 50 kV (1719)	\$-	\$ 625,178.94		\$	625,179	\$	-	-\$ 192,167		-\$ 192,167	\$	433,012
47		Distribution Station Equipment <50 kV	\$ 6,450,525	-\$ 1,880,385		\$	4,570,139	-\$	3,295,420	\$ 730,154		-\$ 2,565,267		2,004,873
47	1820	Distribution Station Equipment <50 Kv (1821)	-	\$ 1,880,385		\$	1,880,385	<u> </u>		-\$ 730,154		-\$ 730,154		1,150,232
47	1825	Storage Battery Equipment	\$ -			\$	-	\$	-			\$ -	\$	-
47		Poles, Towers & Fixtures - Wood	\$ 33,882,693	\$ 4,752,461		\$	38,635,154	###	****			-\$ 22,972,377	\$	15,662,777
47		Poles, Towers & Fixtures - (1831) Concrete	¢ 26.262.070	\$ 2,918,249		\$	2,918,249		****	-\$ 1,240,865		-\$ 1,240,865		1,677,384
47 47		Overhead Conductors & Devices	\$ 36,262,078	-\$ 14,444,108		\$	21,817,970	###	*****			-\$ 8,439,271		13,378,699
47		Overhead Conductors & Devices (1836) Overhead Conductors & Devices (1837)		\$ 2,501,048 \$ 1,901,699		\$ \$	2,501,048 1,901,699			-\$ 816,410.15 -\$ 462,718.63		-\$ 816,410 -\$ 462,719		1,684,638 1,438,980
47	1840	Underground Conduit	\$ 12,764,491	-\$ 3,691,583		\$	9,072,908	-\$	1,217,701	-\$ 980,391		-\$ 2,198,093		6,874,815
47	1845	Underground Conductors & Devices	\$ 60,998,236	\$ 1,806,767		\$	62,805,003	-\$	37,786,395	\$ 1,926,337		-\$ 35,860,059		26,944,944
47	1845		* ******	\$ 1,884,816		\$	1,884,816	-		-\$ 945,945		-\$ 945,945		938,871
47	1850	Line Transformers (1850) Polemount	\$ 33,887,620	-\$ 14,855,246		\$	19,032,374	-\$	18,935,946	\$ 5,671,815		-\$ 13,264,131		5,768,243
47	1850	Line Transformers (1853) Padmount		\$ 17,225,897		\$	17,225,897			-\$ 8,042,465		-\$ 8,042,465	\$	9,183,432
47	1855	Services (Overhead & Underground)	\$ 4,629,063			\$	4,629,063	-\$	1,109,783	\$ -		-\$ 1,109,783		3,519,280
47		Meters	\$ 2,645,456			\$	2,645,456	-\$	1,536,762	\$ 695,835		-\$ 840,927		1,804,529
47		Meters (Smart Meters)	\$ 4,175,010			\$	4,175,010	\$	-	-\$ 695,835		-\$ 695,835	\$	3,479,175
47	1865	Other Installations on Customer's Premises	\$ -			\$	-	\$	-			<u></u> -	\$	-
47	1875	Street Lighting and Signal Systems	¢ 500.070			\$	-					s -	\$	-
N/A 47	1905		\$ 508,970 \$ 13,205,846			\$ \$	508,970 13,205,846	\$	2,455,533			\$ - -\$ 2,455,533	\$ \$	508,970 10,750,312
13		Buildings & Fixtures Leasehold Improvements	\$ 13,205,846			э \$	120,252	-5	2,455,533			-\$ 2,455,533 -\$ 120,252		10,750,312
8	1915	Office Furniture & Equipment (10 years)	\$ 1,323,138	1		\$	1,323,138	-\$	851,763			-\$ 851,763		471,376
8	1915	Office Furniture & Equipment (5 years)	\$ -	1		\$	-	ŝ	-			\$ -	\$	-
10	1920	Computer Equipment - Hardware	\$ 1.257.769			\$	1.257.769	-\$	1.257.769			-\$ 1,257,769		-
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$ 320,323			\$	320,323	-\$	315,054			-\$ 315,054	\$	5,269
50	1920	Computer EquipHardware(Post Mar. 19/07)	\$ 1,923,230			\$	1,923,230	-\$	1,110,846			-\$ 1,110,846	\$	812,383
10	1930	Transportation Equipment (1931)		\$ 548,320.97		\$	548,321			-\$ 321,096		-\$ 321,096	\$	227,225
10	1930	Transportation Equipment (1932) Large Trucks	\$ 7.605.133	-\$ 869.227		\$	6.735.906	-\$	4.563.046	\$ 545,496		-\$ 4.017.550	s	2.718.356
10	1930	Transportation Equipment (1933) Trailers	*	\$ 320,906.27		\$	320,906	-	.,	-\$ 224,401		-\$ 224,401		96,506
8	1935	Stores Equipment	\$ 236,414			\$	236,414	-\$	196,641			-\$ 196,641		39,773
8	1940	Tools, Shop & Garage Equipment	\$ 1,871,744			\$	1,871,744	-\$	1,457,230			-\$ 1,457,230	\$	414,513
8	1945	Measurement & Testing Equipment	\$ 204,006			\$	204,006	-\$	186,619			-\$ 186,619		17,387
8	1950	Power Operated Equipment	\$ -			\$	-	\$	-			\$ -	\$	-
8	1955	Communications Equipment	\$ 502,920			\$	502,920	-\$	155,981			-\$ 155,981	\$	346,939
8		Communication Equipment (Smart Meters)	\$ -	-		\$ \$	- 72,951	\$	67.244			\$ - -\$ 67,314	\$	-
8	1960	Miscellaneous Equipment Load Management Controls Customer Premises	\$ 72,951			L.	72,951	-5	67,314			-\$ 67,314		5,637
47 47		Load Management Controls Utility Premises	s -			\$ \$	-	\$ \$	-			\$- \$-	\$ \$	-
47	1975		\$ 128,961			э \$	- 128.961	-\$	128,961			-\$ 128,961	э -\$	- 0
47	1985	System Supervisor Equipment Miscellaneous Fixed Assets	\$ 120,901			э \$		9	120,301			-\$ 120,901 \$ -	-3	-
47	1900	Other Tangible Property	\$ - \$			\$	-	ŝ	-			s -	\$	-
47	1995	Contributions & Grants	-\$ 20,525,490			-\$	20,525,490	\$	5,493,615			\$ 5,493,615	-\$	15,031,875
47	2440	Deferred Revenue ⁵	\$ -			\$	-	\$	-				\$	_
47	2005	2005-Property Under Capital Leases	\$-			\$	-	\$	-			s -	\$	-
	1	Sub-Total	\$ 215,869,069	-\$ 0	s -	\$	215.869.069	-\$	111.886.125	\$ n	s -	-\$ 111,886,125	\$	103.982.944
	1	Less Socialized Renewable Energy	,			Ť	.,,	Ť	,				Ť	
	1	Generation Investments (input as negative)				\$	-					\$ -	\$	-
		Less Other Non Rate-Regulated Utility Assets				1							1	
		(input as negative)				\$	-					\$ -	\$	-
		Total PP&E	\$ 215,869,069	-\$ 0	\$ -	\$	215,869,069	-\$	111,886,125	\$ 0	\$-	-\$ 111,886,125	\$	103,982,944
		Depreciation Expense adj. from gain or loss on	the retirement of	assets (pool of like ass	ets), if application	able								
		Total						_		\$ 0]			

 10
 Transportation

 8
 Stores Equipment

Less: Fully Allocated Depreciation	n	
Transportation		
Stores Equipment		
Net Depreciation	\$	0

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.

File Number:	EB-2014-0096
Exhibit:	2
Tab:	1
Schedule:	1
Page:	4
Date:	29-Aug-14

Accounting Standard CGAAP Year 2013

CCA																			
						Cos						Opening	Accumulated D	eprec	auon	(losing		
Class	OEB	Description Computer Software (Formally known as	Oper	ing Balance	ļ	Additions	Di	sposals	Clo	sing Balance		Balance	Additions	Di	sposals	E	alance	Net	Book Value
12	1611	Account 1925)	\$	2,576,965	\$	114,742			\$	2,691,707	-\$	2,210,400	-\$ 223,112			-\$	2,433,512	\$	258,195
CEC	1612	Land Rights (Formally known as Account																	
N/A	1805	1906)	\$	-					\$ \$	-	Ş	-				Ş S	-	Ş	507,273
47	1805	Land Land Rights	\$	507,273 1.603.587	\$	810			ф \$	507,273 1,604,396	\$ -\$	811,064	-\$ 57,098			э -\$	868,162	\$ \$	736.234
47	1808	Buildings	\$	111,638	Ŷ	010			\$	111,638	-\$		\$ -			-\$	111,637		1
13	1810	Leasehold Improvements	\$	-					\$	-	\$	-				\$	-	\$	-
47	1815	Transformer Station Equipment > 50 kV (1708, 1740, 1745)	\$	3,833,013	\$	-			\$	3,833,013	-\$	624,673	-\$ 76,660			-\$	701,334	\$	3,131,679
47	1815	Transformer Station Equipment > 50 kV (1715, 1815)	\$	1,502,386	\$	16,679			\$	1,519,065	-\$	176,327	-\$ 36,280			-\$	212,606	\$	1,306,458
47	1815	Transformer Station Equipment > 50 kV (1716)	\$	46,955					\$	46,955	-\$	14,433	-\$ 22,587			-\$	37,020	\$	9,935
47	1815	Transformer Station Equipment > 50 kV (1717)	\$	610,734					\$	610,734	-\$	187,727	-\$ 13,339			-\$	201,066	\$	409,668
47	1815	Transformer Station Equipment > 50 kV (1719)	s	625,179					¢	625,179	-\$	192,167	-\$ 35,747			¢	227,914	e	397,265
47	1820	Distribution Station Equipment <50 kV	э \$	4,570,139	\$	83,151	-\$	581,020	э \$	4,072,270	-5	2,565,267		s	514,155	-ə -\$	2,131,341	э S	1,940,929
47	1820		Ť	.101.011.00	Ť		Ť		Ť	.,	-	_,,		Ť		Ť		Ť	
		Distribution Station Equipment <50 Kv (1821)	\$	1,880,385	\$	401,384			\$	2,281,769	-\$	730,154	-\$ 63,263			-\$	793,416	\$	1,488,353
47 47	1825 1830	Storage Battery Equipment	\$ \$	- 38,635,154	\$	1,900,121			\$ \$	40,535,275	-\$	- 22,972,377	-\$ 384,436			\$	- 23,356,813	\$	17,178,462
47	1830	Poles, Towers & Fixtures - Wood Poles, Towers & Fixtures - (1831) Concrete	э \$	2,918,249		120,419	-		ֆ Տ	40,535,275	-\$ -\$	1,240,865	-\$ <u>384,436</u> -\$ <u>32,680</u>			-\$.	1,273,545	Ŷ	1,765,123
47	1835	Overhead Conductors & Devices	\$	21,817,970		1,518,020			\$	23,335,990	-\$	8,439,271	-\$ 254,999			-\$	8,694,270		14,641,720
47		Overhead Conductors & Devices (1836)	\$	2,501,048	\$	105,662			\$	2,606,710	-\$	816,410	-\$ 318,767			-\$	1,135,177	\$	1,471,534
47	1835	Overhead Conductors & Devices (1837)	\$	1,901,699		340,330	L		\$	2,242,028	-\$		-\$ 64,078			-\$	526,796	\$	1,715,232
47	1840 1845	Underground Conduit	\$	9,072,908 62,805,003		590,887 1,698,459			\$ \$	9,663,795 64,503,462	-\$ -\$	2,198,093 35,860,059	-\$ 161,244 -\$ 1,626,237			-\$ -\$	2,359,337 37,486,296	\$ \$	7,304,457 27,017,166
47	1845	Underground Conductors & Devices Underground Conductors & Devices (1846)	э \$	1.884.816		1,698,459	-		ֆ Տ	2.071.576	-> -\$	35,860,059 945,945	-\$ 1,626,237 -\$ 91.621			-5 ·	1.037.566		1.034.010
47	1850	Line Transformers (1850) Polemount	\$	19.032.374	Ŧ	432,676	-\$	143,205	\$	19.321.845	-\$	13,264,131	-\$ 211.500	\$	143,205	Ŧ	13,332,426	ŝ	5,989,419
47	1850	Line Transformers (1853) Padmount	\$	17,225,897		937,945	-\$	129,470		18,034,372	-\$	8,042,465		\$	129,470	-\$	8,380,992	\$	9,653,381
47	1855	Services (Overhead & Underground)	\$	4,629,063		800,998			\$	5,430,061	-\$	1,109,783	-\$ 201,182			-\$	1,310,965		4,119,097
47		Meters	\$	2,645,456		248,020			\$	2,893,476	-\$	840,927				-\$	987,855		1,905,621
47 47	1860 1865	Meters (Smart Meters)	\$	4,175,010		27,477			\$	4,202,487	-\$	695,835	-\$ 279,238			-\$	975,073	\$	3,227,414
47	1865	Other Installations on Customer's Premises Street Lighting and Signal Systems	\$ \$	-	\$ \$	-			\$ \$	-	\$ \$	-				\$ \$	-	\$ \$	
N/A	1905	Land	ş S	508,970					\$	508,970	ŝ	-				ŝ		ş	508,970
47		Buildings & Fixtures	\$	13,205,846		1,911,585			\$	15,117,431	-\$	2,455,533	-\$ 231,984			-\$	2,687,517	\$	12,429,914
13	1910	Leasehold Improvements	\$	120,252	\$	-			\$	120,252	-\$	120,252	\$ -			-\$	120,252	\$	-
8	1915	Office Furniture & Equipment (10 years)	\$	1,323,138	\$	170,426			\$	1,493,564	-\$	851,763	-\$ 85,857			-\$	937,619	\$	555,945
8	1915	Office Furniture & Equipment (5 years)	\$	-					\$	-	\$	-				\$	-	\$	-
10		Computer Equipment - Hardware	\$	1,257,769					\$	1,257,769	-\$	1,257,769				-\$	1,257,769	\$	
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$	320,323					\$	320,323	-\$	315,054				-\$	315,054	\$	5,269
50 10	1920 1930	Computer EquipHardware(Post Mar. 19/07) Transportation Equipment (1931)	\$ \$	1,923,230 548,321	\$	276,353	¢	(22,934)	\$	2,199,583 705,984	-\$ -\$	1,110,846 321,096	-\$ 304,065 -\$ 64,851	\$ \$	151 22,056	-\$ -\$	1,414,760 363,891	\$ \$	784,823
10	1930	Transportation Equipment (1931) Transportation Equipment (1932) Large Trucks	φ		φ		φ		φ		-9			φ		φ.		ę	
10	1930	Transportation Equipment (1932) Large Trucks	\$ \$	6,735,906 320,906	\$ \$	1,141,557 8,420	-\$	332,765	\$ \$	7,544,698 329,326	-\$ -\$	4,017,550 224,401	-\$ 213,067 -\$ 5,233	\$	332,765	-\$ -\$	3,897,852 229,633	\$ \$	3,646,846 99,693
8	1935	Stores Equipment	\$	236,414	\$	-			\$	236,414	-\$	196,641	-\$ 5,424			-\$	202,066	\$	34,349
8	1940	Tools, Shop & Garage Equipment	\$	1,871,744		83,082			\$	1,954,826	-\$	1,457,230				-\$	1,532,643		422,182
8	1945	Measurement & Testing Equipment	\$	204,006	\$	-	-		\$	204,006	-\$	186,619	-\$ 7,508			-\$	194,127		9,879
8	1950 1955	Power Operated Equipment Communications Equipment	\$ \$	- 502,920	\$ \$	343,864			\$ \$	- 846,784	\$ -\$	- 155,981	-\$ 19,419			\$ -\$	175,400	\$ \$	671,384
8	1955	Communications Equipment Communication Equipment (Smart Meters)	э \$		\$				э \$	- 040,704	-3	-	y 15,419			ŝ		ş	
8		Miscellaneous Equipment	\$	72,951	9 (S	-			ş	72,951	-\$	67,314	-\$ 3,318			-\$	70,632	\$	2,319
	1970	Load Management Controls Customer																	
47 47	1975	Premises Load Management Controls Utility Premises	\$	-	-				\$	-	\$	-				\$	-	\$	
			\$	-					\$	-	\$	-				\$	-	\$	<u> </u>
47 47	1980 1985	System Supervisor Equipment Miscellaneous Fixed Assets	\$ \$	128,961				_	\$ \$	128,961	-\$ \$	128,961			_	-\$ \$	128,961	-\$ \$	0
47	1985	Other Tangible Property	э \$	-					э \$	-	۵ ۵	-				ş		э S	
47	1995		-\$	20,525,490	-\$	991,373			-\$	21,516,863	\$	5,493,615	\$ 810,261			\$	6,303,876	-\$	15,212,987
47	2440	Deferred Revenue ⁵	\$	-					\$	-	\$	-						\$	-
47	2005	2005-Property Under Capital Leases	\$	-					\$	-	\$	-						\$	-
		Sub-Total	\$	215,869,069	\$	12,649,050	-\$	1,209,394	\$ \$	- 227,308,724	-\$	111,886,125	-\$ 5,055,099	s ·	1,141,802	\$ -\$1	5.799.421	\$ \$	111,509,303
		Less Socialized Renewable Energy				_,,		,004	ľ		Ť				,,		.,,		
		Generation Investments (input as negative) Less Other Non Rate-Regulated Utility							\$	-	_					\$		\$	
		Assets (input as negative)							\$	-						\$	-	\$	
		Total PP&E		215,869,069							-\$	111,886,125	-\$ 5,055,099	\$ 1	1,141,802	-\$ 1	15,799,421	\$	111,509,303
		Depreciation Expense adj. from gain or loss	on the	retirement of	asse	ts (pool of lil	ke as	sets), if app	olicat	ble ⁶			-\$ 5,055,099						

Notes:

10 8 Transportation Stores Equipment

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.

Less: Fully Allocated Depreciation Transportation Stores Equipment Net Depreciation

-\$ 5,055,099

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.

File Number:	EB-2014-0096
Exhibit:	2
Tab:	1
Schedule:	1
Page:	5
Date:	29-Aug-14

Accounting Standard CGAAP Year 2013

Using Old Useful Lives

						Year		2013		0.	sing	Old Useful L	1763							
						Cos	st					A .	Accumulated Depre						⊢	
CCA Class	OFB	Description	Opening	g Balance	4	Additions	Б	sposals	Clo	sing Balance		Opening Balance	Addi	ions	Di	sposals		Closing Balance	Net	t Book Value
12	1611	Computer Software (Formally known as			- í			3003013	010							5003013				
12	1011	Account 1925)	\$	2,576,965	\$	114,742			\$	2,691,707	-\$	2,210,400	-\$2	23,112			-\$	2,433,512	\$	258,195
CEC	1612	Land Rights (Formally known as Account 1906)	¢						¢	_	¢						¢	_	¢	
N/A	1805	Land	\$	507,273					\$	507,273	\$	-					\$	-	\$	507,273
47	1806	Land Rights	\$	1,603,587	\$	810			\$	1,604,396	-\$	811,064	-\$	57,098			-\$	868,162	\$	736,234
47	1808	Buildings	\$	111,638					\$	111,638	-\$	111,637					-\$	111,637	\$	1
13	1810	Leasehold Improvements	\$	-					\$	-	\$	-					\$	-	\$	
47	1815	Transformer Station Equipment > 50 kV (1708, 1740, 1745)	\$	3,833,013	\$				\$	3,833,013	-\$	624,673	-\$	76,660			-\$	701,334	s	3,131,679
47	1815	Transformer Station Equipment > 50 kV (1715,							Ť								Ť		ŕ	
47	1015	1815)	\$	1,502,386	\$	16,679			\$	1,519,065	-\$	176,327	-\$	41,944			-\$	218,271	\$	1,300,794
47	1815	Transformer Station Equipment > 50 kV (1716)	¢	46.955					\$	46.955	-\$	14,433	-\$	1.026			-s	15.459	s	31,496
		Transformer Station Equipment > 50 kV	φ	40,555					φ	40,933	-φ	14,433	φ-	1,020			- φ	13,433	, Ç	51,450
47	1815	(1717)	\$	610,734					\$	610,734	-\$	187,727	-\$	13,339			-\$	201,066	\$	409,668
47	1815	Transformer Station Equipment > 50 kV																		
47		(1719)	\$	625,179	^		^	504.000	\$	625,179	-\$	192,167		13,655	•		-\$	205,822	\$	419,357
	1820	Distribution Station Equipment <50 kV	\$	4,570,139	\$	83,151	-\$	581,020	\$	4,072,270	-\$	2,565,267	-\$ 1	43,535	\$	514,155	-\$	2,194,646	\$	1,877,624
47	1820	Distribution Station Equipment <50 Kv (1821)	\$	1,880,385	\$	401,384			\$	2,281,769	-\$	730,154	-\$	69,770			-\$	799,924	s	1,481,845
47	1825	Storage Battery Equipment	\$	-	Ľ				\$	-	\$	-					\$	-	\$	
47	1830	Poles, Towers & Fixtures - Wood		38,635,154		1,900,121			\$	40,535,275	-\$	22,972,377		87,111			-\$	24,159,488	\$	16,375,787
47	1830	Poles, Towers & Fixtures - (1831) Concrete		2,918,249		120,419			\$	3,038,668	-\$	1,240,865		06,803	I		-\$	1,347,669	\$	1,690,999
47	1835	Overhead Conductors & Devices		21.817.970 2.501.048		1,518,020 105,662			\$ \$	23,335,990 2.606,710	-\$	8,439,271 816,410		72,612			-\$ -\$	9,311,883	5	14,024,107 1.684,634
47	1835	Overhead Conductors & Devices (1836) Overhead Conductors & Devices (1837)		1,901,699		340,330	-		Դ Տ	2,606,710	-\$	462,719		82,904	1		-ə -\$	922,076 545,623	\$	1,696,405
47		Underground Conduit		9,072,908		590,887			\$	9,663,795	-\$	2,198,093		74,690			-\$	2,572,783	\$	7,091,012
47	1845	Underground Conductors & Devices	\$ 6	62,805,003	\$	1,698,459			\$	64,503,462	-\$	35,860,059	-\$ 2,2	57,998			-\$	38,118,057	\$	26,385,405
47	1845	Underground Conductors & Devices (1846)		1,884,816		186,760			\$	2,071,576	-\$	945,945		69,445			-\$	1,015,390	\$	1,056,185
47	1850 1850	Line Transformers (1850) Polemount	÷ .	19,032,374	Ŧ	432,676 937,945	-\$	143,205 129,470	\$ \$	19,321,845 18,034,372	-\$	13,264,131 8.042,465		31,142 93,863	\$ \$	143,205 129,470		13,652,068 8.606.859	\$	5,669,777 9,427,514
47	1850	Line Transformers (1853) Padmount Services (Overhead & Underground)		4,629,063		800,998	-⊅	129,470	\$ \$	5,430,061	-> -\$	1,109,783		01,182	¢	129,470	-5 -S	1,310,965	e e	4,119,097
47		Meters		2,645,456		248,020			\$	2,893,476	-\$	840,927		28,806			-\$	969,733	ŝ	1,923,743
47	1860	Meters (Smart Meters)	\$	4,175,010		27,477			\$	4,202,487	-\$	695,835		79,238			-\$	975,073	\$	3,227,414
47	1865	Other Installations on Customer's Premises	\$	-	\$	-			\$	-	\$	-					\$	-	\$	-
47	1875	Street Lighting and Signal Systems	\$		\$	-			\$	-	\$	-					\$ \$	-	\$ \$	-
N/A 47	1905 1908	Land Buildings & Fixtures		508,970 13,205,846		1,911,585			\$	508,970 15,117,431	5	2,455,533	¢ 2	31,984			-S	2,687,517		508,970 12,429,914
13	1910	Leasehold Improvements	\$	120,252		-			\$	120.252	-\$	120,252	ΨŽ	51,504			-\$	120.252	ŝ	- 12,423,314
8	1915	Office Furniture & Equipment (10 years)	\$	1,323,138		170,426			\$	1,493,564	-\$	851,763	-\$	85,857			-\$	937,619	\$	555,945
8	1915	Office Furniture & Equipment (5 years)	\$						\$	-	\$	-					\$	-	\$	
10	1920	Computer Equipment - Hardware	\$	1,257,769					\$	1,257,769	-\$	1,257,769					-\$	1,257,769	\$	
45	1920	Computer EquipHardware(Post Mar. 22/04)	¢	320,323					\$	320,323	-\$	315,054					-\$	315,054	s	5,269
			φ	320,323					φ	320,323	-φ	313,034					- φ	313,034	, Ç	5,209
50	1920	Computer EquipHardware(Post Mar. 19/07)	\$	1,923,230	\$	276,353			\$	2,199,583	-\$	1,110,846	-\$ 3	04,065	\$	151	-\$	1,414,760	\$	784,823
10	1930	Transportation Equipment (1931)	\$	548,321	\$	180,597	\$	(22,934)	\$	705,984	-\$	321,096	-\$	64,851	\$	22,056	-\$	363,891	\$	342,093
10	1930	Transportation Equipment (1932) Large Trucks		0 705 000	•			000 705	•	7.544.000					•	000 705				0.074.700
10	1930	Transportation Equipment (1933) Trailers	\$	6,735,906 320,906	\$ \$	1,141,557 8,420	-\$	332,765	\$ \$	7,544,698 329,326	-\$	4,017,550 224,401		88,147 14,675	\$	332,765	-\$ -\$	4,172,932 239,076	¢	3,371,766 90,250
8	1935	Stores Equipment	\$	236,414		-			\$	236,414	-\$	196,641	-\$	5,424			-\$	202,066	ŝ	34,349
8	1940	Tools, Shop & Garage Equipment	\$	1,871,744	\$	83,082			\$	1,954,826	-\$	1,457,230	-\$	75,413			-\$	1,532,643	\$	422,182
8	1945	Measurement & Testing Equipment	\$	204,006		-			\$	204,006	-\$	186,619	-\$	7,508			-\$	194,127	\$	9,879
8	1950 1955	Power Operated Equipment	\$	-	\$	-			\$ \$	-	\$	-	¢ .	07.000	<u> </u>		\$	-	\$	-
8	1955	Communications Equipment Communication Equipment (Smart Meters)	\$	502,920	\$	343,864			\$	846,784	-5	155,981	- \$ 1	07,082	-		-\$ \$	263,064	\$	583,721
8		Miscellaneous Equipment	\$	72,951					э \$	72,951	-\$	67,314	-\$	3,318			-\$	70,632	э \$	2,319
	1970	Load Management Controls Customer		,			1			-,	Ĺ						Ľ.	,,	Ē	
47	13/10	Premises	\$	-					\$	-	\$	-					\$	-	\$	<u> </u>
47	1975	Load Management Controls Utility Premises	•						¢											
47	1980	System Supervisor Equipment	\$ \$	- 128,961	-				\$ \$	- 128,961	5	- 128,961			-		\$ -\$	- 128,961	5 -\$	- 0
47	1980	Miscellaneous Fixed Assets	э \$	-	-				э \$		\$	-					-ə \$			
47	1990	Other Tangible Property	\$	-					\$	-	\$	-					\$	-	\$	-
47	1995	Contributions & Grants		20,525,490	-\$	991,373			-\$	21,516,863	\$	5,493,615	\$ 8	10,261			\$	6,303,876	-\$	15,212,987
47	2440	Deferred Revenue ⁵	\$	-	<u> </u>				\$	-	\$	-			L		<u> </u>		\$	
47	2005	2005-Property Under Capital Leases	\$	-			-		\$	-	\$	-		_	-		¢		\$ ¢	<u> </u>
		Sub-Total	\$ 21	15,869,069	\$	12,649,050	-\$	1,209,394	э \$	227,308,724	-\$	111,886,125	-\$ 8.1	09.665	S 1	,141,802	-\$ f	-	\$	108,454,737
			<u> </u>		Ľ.	_,,	Ľ	,,007	-		Ť		÷ •,1	,	Ľ	,,	Ē	.,	ſ	
																	1		i i	
		Less Socialized Renewable Energy Generation Investments (input as penative)																		
		Generation Investments (input as negative)							\$	-	_						\$		\$	-
		Generation Investments (input as negative) Less Other Non Rate-Regulated Utility							\$	-							\$		\$	<u> </u>
		Generation Investments (input as negative)	\$ 21	5,869.069	\$	12.649.050	-\$	1,209.394	\$ \$	- 227.308.724	-5	111,886,125	-\$ 8.1	09.665	S 1	.141,802	\$ \$ - \$ 1		\$ \$ \$	
		Generation Investments (input as negative) Less Other Non Rate-Regulated Utility Assets (input as negative)				12,649,050 ets (pool of lil					-\$	111,886,125	-\$ 8,1	09,665	\$ 1	,141,802	\$ \$ -\$ 1	- 18,853,987	\$ \$	108,454,737

Notes:

10 8 Transportation Stores Equipment

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.

Less: Fully Allocated Depreciation Transportation Stores Equipment Net Depreciation

-\$ 8,109,665

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.

File Number:	EB-2014-0096
Exhibit:	2
Tab:	1
Schedule:	1
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Date:	29-Aug-14

Appendix 2-BA Fixed Asset Continuity Schedule

Accounting Standard CGAAP Year 2014

GEA 12 Opening accurate sorts Opening flatters Autoins Despents Couling Balance Autoins Despents Couling Balance Nor Book 12 1011 Account sorts 5 2011 / 000 5 2020 / 000						Cos	•			—		Accumulated I	Depreciation		1	
12 11 Computer Scheme Formaly rowsm is Account 2 2001 10 5 772.866 5 3.439.071 5 747.866		OEB	Description	Ope	ening Balance			Clo	osing Balance					Closing Balance	Ne	et Book Value
CLC CLC <thclc< th=""> <thclc< th=""> <thclc< th=""></thclc<></thclc<></thclc<>			Computer Software (Formally known as	\$		\$ 737.966				-\$	2.433.512				\$	528,493
No. No. S DOI: 10.0 DOI: 10.0 <td>CEC</td> <td>1612</td> <td>Land Rights (Formally known as Account</td> <td>¢</td> <td>_100.11.01</td> <td></td> <td></td> <td>ę</td> <td></td> <td>¢</td> <td></td> <td></td> <td></td> <td>¢</td> <td>¢</td> <td></td>	CEC	1612	Land Rights (Formally known as Account	¢	_100.11.01			ę		¢				¢	¢	
47 1000 Lond Turba 5 1060 Lond Turba 5 1060 Lond Turba 5 1070 Line 5 1070 47 1010 Line 5 1010 Line 5 10100 10100<	N/A	1805		¢	-			¢ \$	- 507 273	9	-			э - \$ -	ф 2	507,273
47 480 Subsolution 5 111.027 111.027 111.027 111.027 111.027 111.027 111.027 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-\$</td><td></td><td>-\$ 57.067</td><td></td><td></td><td></td><td>679,168</td></th<>										-\$		-\$ 57.067				679,168
47 1413 Transformer Basics Expenser 3 DAV \$ 3.833.013 \$ 7.77.940 \$ 7.77.940 \$ 7.77.940 \$ 3.335.013 7 145 Transformer Basics Expenser 3 DAV \$ 5.162.000 \$ 7.77.940 \$ 3.305.013 7 145 Transformer Basics Expenser 3 DAV \$ 6.4655 \$ 6.4655 \$ 7.77.940 \$ 3.305.013 \$ 7.77.940 \$ 7.77.940 \$ 3.305.013 7 145 Transformer Basics Expenser 3 DAV \$ 6.40574 \$ 5.77.000 \$ 7.178.00 \$ 7.178.00 \$ 7.178.00 \$ 7.178.00 \$ 7.178.00 \$ 7.178.00 \$ 7.178.00 \$ 7.178.00 \$ 7.178.00 \$ 7.178.00 \$ 7.178.00 \$ 7.178.00 \$ 7.178.00 \$ 7.178.00 \$ 7.178.00 \$ 7.178.00 \$ 7.178.00 \$ 7.178.00 \$ 7.188.00 \$ 7.188.00 \$ 7.188.00 \$ 7.188.00 \$ 7.188.00 \$ 7.188.00 \$ 7.188.00 \$ 7.188.00 \$ 7.188.00 \$ 7.188.00 \$ 7.188.00 \$ 7.188.00 \$ 7.188.0				\$						-\$		\$ -				1
n i a	13	1810		\$	-			\$	-	\$	-				\$	-
m m m s 1.01000 S 2.2000 S 0.2001 S 0.4005 S rg 111 Transform Samin Equipment : 50 VV 6 0.0001 S 0.0001 S 0.0001 S 0.4005 S 0.4000 S 0.4000 <td>47</td> <td>1815</td> <td>(1708, 1740, 1745)</td> <td>\$</td> <td>3,833,013</td> <td></td> <td></td> <td>\$</td> <td>3,833,013</td> <td>-\$</td> <td>701,334</td> <td>-\$ 76,660</td> <td></td> <td>-\$ 777,994</td> <td>\$</td> <td>3,055,019</td>	47	1815	(1708, 1740, 1745)	\$	3,833,013			\$	3,833,013	-\$	701,334	-\$ 76,660		-\$ 777,994	\$	3,055,019
Image: Note of the problem is the propert is 0.01 in the problem is	47	1815	(1715, 1815)	\$	1,519,065			\$	1,519,065	-\$	212,606	-\$ 36,488		-\$ 249,095	\$	1,269,970
*** *** <td>47</td> <td>1815</td> <td>(1716)</td> <td>\$</td> <td>46,955</td> <td></td> <td></td> <td>\$</td> <td>46,955</td> <td>-\$</td> <td>37,020</td> <td>-\$ 10,841</td> <td></td> <td>-\$ 47,860</td> <td>-\$</td> <td>905</td>	47	1815	(1716)	\$	46,955			\$	46,955	-\$	37,020	-\$ 10,841		-\$ 47,860	-\$	905
1 1 1 5 202/179 5 202/179 5 202/179 5 202/179 5 202/07 </td <td>47</td> <td>1815</td> <td>(1717)</td> <td>\$</td> <td>610,734</td> <td></td> <td></td> <td>\$</td> <td>610,734</td> <td>-\$</td> <td>201,066</td> <td>-\$ 13,339</td> <td></td> <td>-\$ 214,406</td> <td>\$</td> <td>396,328</td>	47	1815	(1717)	\$	610,734			\$	610,734	-\$	201,066	-\$ 13,339		-\$ 214,406	\$	396,328
47 1300 Deschadure Station Equipment: 4.9V (1821) 2.281.760 5 111.777 5 2.385.861 5 71.815 5 66.522 5 115.277 5 71.815 5 112.277 5 2.385.861 5 71.815 5 66.522 5 115.277 5 2.325.861 5 42.404.700 5 42.404.700 5 12.372.864 5 13.223.561 5 42.233.772 5 13.273.564 5 42.233.772 5 13.273.564 5 42.233.772 5 13.273.754 5 13.273.754 5 13.273.754 5 13.273.754 5 13.273.754 5 13.273.754 5 13.273.754 5 13.273.754 5 13.273.754 5 13.273.754 5 13.273.754 5 13.273.754 5 3.123.757 5 3.123.757 5 3.123.757 5 3.123.757 5 3.123.757 5 3.123.757 5 3.123.757 5 3.123.776 5 3.123.776 5 3.123.776 5 3.123.776 5 3.123.776 5			(1719)	\$				\$		-\$				+ ====	\$	361,519
47 185 Decreame Entrane Finance 1 2 2 1 2 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 1 2<	47	1820	Distribution Station Equipment <50 kV	\$	4,072,270	\$ 140,249.92		\$	4,212,520	-\$	2,131,341	-\$ 59,366		-\$ 2,190,707	\$	2,021,813
47 1800 Poles, Towers A FunctesViceout \$ 47 4800 Poles, Towers A FunctesViceout 47 4800 47 4800 47 4800 47 4800 48000 48000 48000 48000				\$	2,281,769	\$ 111,787		Ŧ	2,393,556		793,416	-\$ 71,815				1,528,325
477 1830 Poles, Tourne J. Fixtures - 1(81) 3.038,668 \$ 6,2224 \$ 1,273,465 \$ 3,4020 \$ 1,207,475 \$ 1,207,775 \$ 1,207,275				φ \$	40 535 275	\$ 1 869 515 04	1		42 404 790		23 356 813	-\$ 422.122	1			- 18,625,845
47 185 Overhead Conductors & Devises (1850) 2.206,701 \$ 2.4000,701 \$ 1.83,874 \$ 1.445,244 \$ 1.33,774 17 185 Overhead Conductors & Devises (1857) \$ 2.242,028 \$ 0.3390 \$ 2.272,627 \$ 7.7256 \$ 7.7257 \$ 7.7256 \$ 7.7256										-\$			1			1,793,144
47 1855 Overhead Conductors & Devices (1850) \$ 2,400,210 \$ 1,155,777 \$ 1,155,777 \$ 1,155,777 \$ 1,155,777 \$ 1,155,777 \$ 1,155,777 \$ 1,446,264 \$ 1,244,226 \$ 1,244,226 \$ 1,244,226 \$				T			l	Ŧ		-\$			1			15,041,550
477 1835 Overhead Conductors & Devices (1937) \$ 2,242,028 \$ 30,399 \$ 2,272,28 \$ 5,267,96 \$ 70,266 \$ 2,255,856 8,37 77 1845 Undergrand Conductors & Devices \$ 0,400,201 \$ 2,325,857 \$ 1,200,75 \$ 3,3148,271 \$ 2,255,856 8,37 77 1845 Undergrand Conductors & Devices \$ 0,430,201 \$ 2,325,826 \$ 1,200,75 \$ 3,3148,271 \$ 2,255,856 \$ 3,3148,271 \$ 2,3748,226 \$ 1,200,75 \$ 3,313,226 \$ 2,101,756 \$ 3,3148,271 \$ 3,312,227 \$ 4,322,42 \$ 1,155,276 \$ \$ 3,427,237 \$ 4,833,929 \$ 4,833,929 \$ 4,842,408 \$ 1,843,244 \$ 4,404,408 \$ \$ 4,404,408 \$ \$ 4,404,408 \$ \$ 1,843,244 \$ 1,843,244 \$ 4,404,408 \$ \$ 5,402,417 \$ 1,843,244 \$<	47	1835		\$					2,745,056	-\$	1,135,177	-\$ 214,387		-\$ 1,349,564		1,395,492
47 1465 Underground Conductors & Derives \$ 64.503.462 \$ 2.411.44.460 \$ 60.544.300 \$ 3.726.65 \$ 3.726.65 \$ 3.726.65 \$ 3.726.65 \$ 3.726.65 \$ 3.726.65 \$ 2.201.75 \$ 3.1352.465 \$ 3.1352.465 \$ 3.1352.465 \$ 3.1352.465 \$ 3.1352.465 \$ 3.1352.465 \$ 3.1352.465 \$ 3.1352.465 \$ 3.1352.465 \$ 3.1352.465 \$ 3.1352.465 \$ 3.1352.465 \$ 3.1352.465 \$ 3.1352.465 \$ 3.1352.465 \$ 3.1352.465 \$ 3.1352.465 \$ 3.1352.465 \$ 3.1352.465 \$ 3.1462.001 \$ 3.1462.001 \$ 3.1462.001 \$ 3.1462.001 \$ 3.1462.001 \$ 3.1462.001 \$ 3.1462.001 \$ 3.1462.001 \$ 3.1462.001 \$ 3.1462.001 \$ 3.1462.001 \$ 3.1462.001 \$ 3.1462.001 \$ 3.1462.001 \$ 3.1462.001 \$ 3.1462.001 \$																1,675,375
47 1945 Underground Conductors & Devices (1640) \$ 20.7776 \$ 20.772.05 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>8,371,068</td></td<>																8,371,068
47 1850 Like Transformers (1550) Pedinounit \$ 10.3232 [\$ 8.02723 [\$ 1.332248 [\$ 21.021 [\$ 1.3453.447 [\$ 6.71 47 1650 Services (Overhead & Undergrounit) \$ 1.632.071 [\$ 8.02723 [\$ 6.71 4.44 4.44 4.44																27,757,936
47 1850 Line Transformers (1852) Perfunction \$ 1850 Line Transformers (1852) Perfunction S. 5,300 S. 6,300,002 S. 6,402,068 <lis. 1,41,47,60<="" li=""> S. 6,402,048</lis.>																1,075,544
47 1855 Services (Overhead & Undersonant) \$ 5, 137,0965 5, 238,442 5, 164,400 5, 128,769 <li5, 128,76<="" td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>6,718,858</td></li5,>																6,718,858
47 1860 Meters \$ 2,893,476 \$ 6,02,447 \$ 3,046,980 \$ 5,975,073 \$ 445,231 \$ 1,440,204 \$ 4,44,244 1860 Meters (Smart Meters) \$ 4,20,247 \$ 1,685,876 \$ 5,567,057 \$ 4,44,204 \$ 4,44,404 \$ 4,44,404,444 \$ 4,44,404										-\$						10,022,542
47 1860 Meters (smart Meters) \$ 4.202.467 \$ 1.650.578 \$ \$ 975.073 \$ 465.231 \$ 1.440.304 \$ 4.403.304 \$ 4.403.304 \$ 4.403.304 \$ 4.403.304 \$ 4.403.304 \$ 4.403.304 \$ 4.403.304 \$ 4.403.304 \$ 4.403.304 \$ 4.403.304 \$ 4.403.304 \$ 4.403.304 \$ 4.403.304 \$ 4.403.304 \$ 4.403.304 \$ 4.403.304 \$ 4.403.304 \$ 5.50.970 \$ \$ 5.50.970 \$ 5.50.970 \$ 5.267.071 \$ 2.405.071 \$				\$						-> ¢						4,942,662 2,343,094
47 1865 Cher installations on Customer's Premises \$ <td< td=""><td></td><td></td><td></td><td>¢ ¢</td><td></td><td></td><td></td><td></td><td></td><td>-Ð</td><td></td><td></td><td></td><td></td><td></td><td>4,420,761</td></td<>				¢ ¢						-Ð						4,420,761
47 1975 Street Liphing and Systems \$. \$. \$ \$. \$ \$. \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ <					4,202,407	φ 1,036,376			5,601,005		975,075					4,420,761
NNA 1905 Land \$ 606,970 \$ 506,970 \$ \$. \$. \$ 5 5 5 5 7 \$ 200,011 \$ 2.946,112 \$ 3 5 5 100,252 \$ 120,252 \$ 120,252 \$ 120,252 \$ 101,000 \$ 1.946,014 \$ 2.946,112 \$ 2.946,112 \$ 2.946,112 \$ 2.946,112 \$ 2.946,112 \$ 2.946,112 \$ 2.946,112 \$ 2.946,112 \$ 2.946,112 \$ 2.946,112 \$ 1.957,102 \$ 1.957,103 \$ 100,220 \$ 1.027,703 \$ 1.957,708 \$ 1.957,708 \$ 1.957,708 \$ 1.957,708 \$ 1.957,708 \$ 1.957,708 \$ 1.957,708 \$ 1.957,708 \$ 1.957,708 \$ 1.957,708 \$ 1.957,708 \$ 1.957,708 \$ 1.957,708 \$ 1.957,708					-				-	- T	-	Ψ				-
47 1998 Buildings & Fixtures \$ 15,117,431 \$ 1500,485 \$ 16617,916 \$ 2,268,717 \$ 206,011 \$ 120,222 \$ 13,010 \$ 120,222 \$ 120,222 \$ 120,222 \$ 1007,640 \$ 1007,640 \$ 1015 Office Funnitus & Equipment (19,9498) \$ \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 3,350,64 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$ 1,257,769 \$<	N/A			\$	508.970				508.970		-					508,970
8 1915 Office Furniture & Equipment (10 years) \$ 1,439,564 \$ 1,57,000 \$ 1,680,564 \$ 1,257,769 \$ 1,257,	47			\$		\$ 1,500,485					2,687,517	-\$ 260,611		-\$ 2,948,128		13,669,788
8 1915 Office Funiture & Enginement (6 years) \$ </td <td>13</td> <td>1910</td> <td>Leasehold Improvements</td> <td>\$</td> <td>120,252</td> <td></td> <td></td> <td>\$</td> <td>120,252</td> <td>-\$</td> <td>120,252</td> <td></td> <td></td> <td>-\$ 120,252</td> <td>\$</td> <td>-</td>	13	1910	Leasehold Improvements	\$	120,252			\$	120,252	-\$	120,252			-\$ 120,252	\$	-
10 1920 Computer Equipment Hardware \$ 1,257,769 \$ 3,15,064 \$ 3,15,064 \$ 3,15,064 \$ 3,15,064 \$ 3,15,064 \$ 1,169,04 \$ 3,16,064 \$ 1,169,04 \$ 3,16,064 \$ 1,169,04 \$ 3,20,223 \$ 2,21,20,				\$	1,493,564	\$ 157,000			1,650,564	-\$	937,619	-\$ 100,229				612,716
45 1920 Computer EquipHardware(Post Mar. 22/04) \$ 320,323 \$ 320,323 \$ 320,323 \$ 320,323 \$ 315,064 \$ 312,016 \$ 315,0164 \$ 322,026 \$ 30,02,28 \$ 320,323 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$				\$	-				-	\$	-					-
1 1 3 3/0.3/3 1 3 3/0.3/3 3 3/0.3/3 3 3/0.3/3 3 3/0.3/3 3 3/0.3/3 3/	10	1920	Computer Equipment - Hardware	\$	1,257,769			\$	1,257,769	-\$	1,257,769			-\$ 1,257,769	\$	-
10 1930 Transportation Equipment (1931) \$ 7.2199,68 \$ \$ 7.00 \$ 7.00 \$ 7.00 \$ 7.00 \$ 7.00 \$ \$ 7.00 \$ \$ 3.03,291 \$ \$ 3.03,291 \$ \$ 3.03,291 \$ \$ 3.03,228 \$ 4.21,091 \$ 3.03,228 \$ 4.22,108 \$ 3.03,228 \$ 4.22,108 \$ 3.03,228 \$ 4.22,108 \$ 3.03,228 \$ 4.20,108 \$ 3.03,228 \$ 4.20,108 \$ 3.03,228 \$ 4.20,108 \$ 3.03,228 \$ 4.20,108 \$ 3.03,228 \$ 4.20,108 \$ 3.03,228 \$ 4.20,108 \$ 3.03,228 \$ 3.03,228 \$ 4.20,10.81 \$ 3.03,228 \$ 5.00 \$ 1.14,41,41.5 \$ 5.00,20<	45	1920	Computer EquipHardware(Post Mar. 22/04)	\$	320,323			\$	320,323	-\$	315,054			-\$ 315,054	\$	5,269
10 130 Transportation Equipment (132) Large Turkes \$ 7,544,698 \$ 660,000 \$ 8,194,698 \$ 3,897,852 \$ 303,228 \$ 4,201,081 \$ 3,99 10 1930 Transportation Equipment (133) Trailers \$ 329,326 \$ 220,000 \$ 331,326 \$ 6,134 \$ 223,5767 \$ 111 8 1935 Stores Equipment \$ 1,954,826 \$ 6,000 \$ 331,326 \$ 6,134 \$ 223,676 \$ 111 8 1940 Tools, Shop & Garage Equipment \$ 1,954,826 \$ 6,000 \$ 2,021,826 \$ 6,134 \$ 221,514 \$ 141,458 \$ 411,458 \$ 51,658 \$ 51,658 \$ 51,658 \$ 51,658 \$ 51,658 \$ 51,658 \$ 51,658 \$ 51,658 \$ 51,658 \$ 51,658 \$ 51,658 \$ 51,658 \$ 51,658 \$ 51,658 <td></td> <td></td> <td></td> <td>\$</td> <td></td> <td>802,583</td>				\$												802,583
10 1330 Trucks \$ 7,544.698 \$ 650.000 \$ 8,194.698 \$ 3,897.852 \$ 3,392.28 \$ 4,201.081 \$ 3,39 18 1935 Stores Equipment \$ 239.361 \$ 220.001 \$ 3313.461 \$ 229.633 \$ 6.1344 \$ 528.6767 \$ 1141 \$ 229.633 \$ 6.1344 \$ 528.6767 \$ 1141 \$ 229.633 \$ 6.1344 \$ 528.6767 \$ 1141 \$ 229.633 \$ 6.1344 \$ 528.6767 \$ 1141 \$ 229.633 \$ 6.1344 \$ 528.6767 \$ 1141 \$ 229.636 \$ 9.174 \$ 221.2426 \$ 101.4568 \$ 41 8 1945 Measurement & Testing Equipment \$ 1.954.826 \$ 67.000 \$ 2.021.826 \$ 9.174 \$ 2.812.843 \$ 71.815 \$ 1.911.4568 \$ 41 8 1950 Communications Equipment \$ 2.9674 \$ 1.942.17 \$ 5.092 \$ 1.992.19 \$ 1.955 \$ 194.127 \$ 5.092 \$ 1.932.844 \$ 2.750.00 \$ 1.974.2841 \$ 2.158.44 \$ 2.215.843 \$ 8.55 8 1950 Communications Equipment \$ 72.951 \$ 1.074.2841 \$ 772.951 \$ 72.951 \$ 72.951 \$ 72.951 \$ 72.951 \$ 72.951 </td <td></td> <td></td> <td></td> <td>\$</td> <td>705,984</td> <td>ф-</td> <td></td> <td>\$</td> <td>705,984</td> <td>-\$</td> <td>363,891</td> <td>-ə 68,307</td> <td></td> <td>-ə 432,198</td> <td>\$</td> <td>273,786</td>				\$	705,984	ф -		\$	705,984	-\$	363,891	- ə 68,307		-ə 432,198	\$	273,786
10 1930 Transportation Equipment (1933) Trailers \$ 329,326 \$ 229,631 \$ 6,134 \$ 225,677 \$ 111 8 1935 Stores Equipment \$ 236,414 \$ 70,000 \$ 311,414 \$ 202,066 \$ 9,174 \$ 211,240 \$ 101 8 1940 Tools, Shoo & Garage Equipment \$ 204,006 \$ - \$ 202,066 \$ 9,174 \$ 211,240 \$ 101 8 1945 Measurement & Testing Equipment \$ 204,006 \$ - \$ 204,006 \$ 1,552,043 \$ 70,615 \$ 199,219 \$ 40,434 \$ 199,219 \$ 5 8 1955 Communications Equipment \$ 846,784 \$ 227,500 \$ 1,074,284 \$ 40,434 \$ 215,834 \$ 865 8 1960 Miscellaneous Equipment \$ 72,951 \$ - \$	10	1930		¢	7 544 608	\$ 650.000		¢	8 104 608	_¢	3 807 852	-¢ 303.228		\$ 4 201 081	¢	3,993,617
8 1935 Stores Equipment \$ 236,414 \$ 77,000 \$ 311,414 \$ 2020,266 \$ 9,174 \$ 211,240 \$ 10 8 1945 Measurement & Testing Equipment \$ 1,954,826 \$ 67,000 \$ 2,021,826 \$ 7,8315 \$ 1,611,468 4.11 8 1945 Measurement & Testing Equipment \$ - \$ 199,219 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 199,219 \$ 199,219 \$ - \$ - \$ - \$ - \$ - \$ - \$	10	1930						+								115,560
8 1940 Tools, Shop & Garaqe Equipment \$ 1964 Measurement & Testina Equipment \$ 204,006 \$ \$ \$ \$ 1982 194,127 \$ 5,002 \$ 199,219 \$ 8 1950 Power Operated Equipment \$ 204,006 \$ \$ \$ \$ \$ 9 \$ 199,219 \$ \$ 9 \$ 9 \$ 9 \$ 9 \$ 9 \$ \$ \$ 9 \$ <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td><td></td><td></td><td></td><td></td><td></td><td>1</td><td></td><td></td><td>100,174</td></t<>							1						1			100,174
8 1945 Measurement & Testing Equipment \$ 204,006 \$ 194,127 -3 5,092 -3 199,219 \$ 8 1950 Power Operated Equipment \$ -																410,367
8 1950 Dower Operated Equipment \$	8	1945	Measurement & Testing Equipment	T				\$				-\$ 5,092		-\$ 199,219		4,787
8 1955 Communication Equipment (Smart Meters) \$ </td <td></td> <td></td> <td>Power Operated Equipment</td> <td>Ŧ</td> <td>-</td> <td></td> <td></td> <td></td> <td>-</td> <td>\$</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>-</td>			Power Operated Equipment	Ŧ	-				-	\$	-					-
8 1960 Miscellaneous Equipment \$ 72,951 \$ 72,951 \$ 70,032 \$ 2,072 \$ 72,704 \$ 47 1970 Load Management Controls Customer Premises \$ <t< td=""><td>8</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-\$</td><td>175,400</td><td>-\$ 40,434</td><td></td><td></td><td></td><td>858,450</td></t<>	8									-\$	175,400	-\$ 40,434				858,450
47 1970 Load Management Controls Customer Premises 5 7 6 5 7 6 5 7 6 5 7 7 7 7 1980 State classes 5 - 5 128,961 8 5 128,961 5 128,961 5 128,961 5 128,961 5 128,961 5 128,961 5 128,961 5 128,961 5 128,961 5 128,961 5 128,961 5 128,961 5 128,961 5 128,961 5 128,961 5 128,961 5 128,961 5 128,961 128,961 128,961 128,961 128,961 128,961				Ŧ						\$	-					-
47 Premises \$			Load Management Controls Customer	Ť	72,951				72,951	-	70,632	-\$ 2,072				247
47 1980 System Supervisor Equipment \$ 128,961 \$ 128,961 \$ 128,961 \$ 128,961 \$ 128,961 \$ 128,961 \$ 128,961 \$ 128,961 \$ 128,961 \$ 128,961 \$ 128,961 \$ 128,961 \$ 128,961 \$ 128,961 \$ \$ 128,961 \$ 128,961 \$ \$ 128,961 \$ \$ 128,961 \$				\$	-	\$-		\$	-	\$	-			\$-	\$	-
47 1985 Miscellaneous Fixed Assets \$ <				\$	-				-	\$	-					-
47 1990 Other Tangible Property \$			System Supervisor Equipment		128,961			Ŧ	128,961	-\$	128,961					0
47 1995 Contributions & Grants \$ 21,516,863 \$ 900,000 \$ 22,416,863 \$ 6,303,876 \$ 845,482 \$ 7,149,359 \$ 15,26 47 2440 Deferred Revenue ⁵ \$ - \$ -		1985	Miscellaneous Fixed Assets		-				-	\$	-			Ŧ		-
47 2440 Deferred Revenue ⁶ \$ \$ <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>-</td>					-		-		-		-					-
47 2005 2005-Property Under Capital Leases \$				-\$	21,516,863	-\$ 900,000		-\$	22,416,863	\$	6,303,876	\$ 845,482			-\$	15,267,505
Sub-Total \$ 227,308,724 \$ 14,788,439 \$ - \$ 242,097,163 \$ 115,799,421 \$ 5,678,060 \$ - \$ 121,477,482 \$ 120,61 Less Socialized Renewable Energy Generation Investments (input as negative) _ <td< td=""><td></td><td></td><td>Deletted Revenue</td><td>\$</td><td>-</td><td></td><td></td><td>\$</td><td>-</td><td>\$</td><td>-</td><td></td><td></td><td></td><td>\$</td><td>-</td></td<>			Deletted Revenue	\$	-			\$	-	\$	-				\$	-
Sub-Total \$ 227,308,724 \$ 14,788,439 \$ - \$ 242,097,163 \$ 115,799,421 \$ 5,678,060 \$ - \$ 121,477,482 \$ 120,61 Less Socialized Renewable Energy Generation Investments (input as negative) Less Other Non Rate-Regulated Utility Assets (input as negative) \$ 14,788,439 \$ - \$ 242,097,163 \$ 115,799,421 \$ 5,678,060 \$ - \$ 121,477,482 \$ 120,61 Less Other Non Rate-Regulated Utility Assets (input as negative) \$ 227,308,724 \$ 14,788,439 \$ 242,097,163 -\$ 115,799,421 \$ 5,678,060 \$ - \$ \$ \$ \$ 227,308,724 \$ 14,788,439 \$ 242,097,163 -\$ 115,799,421 \$ 5,678,060 \$ - \$ \$ 121,477,482 \$ 120,61 Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶ Image: Content of the second of the	4/	2005	2003-Froperty Under Capital Leases	Ф	-			Ŧ	-	\$	-			¢	Ŧ	-
Less Socialized Renewable Energy Generation Investments (input as negative) Image: space of the constraint of			Sub-Total	\$	227,308 724	\$ 14,788,439	\$ -		242.097 163	-\$	115,799 421	-\$ 5.678.060	\$ -	-\$ 121 477 482		120.619.682
Less Other Non Rate-Regulated Utility Assets (input as negative) \$ 227,308,724 \$ 14,788,439 \$ \$ 242,097,163 -\$ 15,799,421 \$ 5,678,060 \$ -\$ 121,477,482 \$ 120,61 Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶ 5 -\$ 121,477,482 \$ 120,61			Less Socialized Renewable Energy			÷,100,409		ľ	2.2,007,100	Ť				1,417,402	ľ	
Assets (nout as negative) \$ <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>\$-</td> <td>\$</td> <td>-</td>								\$	-					\$-	\$	-
Total PP&E \$ 227,308,724 \$ 14,788,439 \$ - \$ 242,097,163 \$ 15,799,421 \$ 5,678,060 \$ - \$ 121,477,482 \$ 120,61 Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶ Image: Content of the second			Assets (input as negative)					\$	-					\$-	\$	
			Total PP&E	\$	1	1 1 1 1 1 1 1				-\$	115,799,421	-\$ 5,678,060	\$ -	-\$ 121,477,482	\$	120,619,682
Total -\$ 5,678,060				s on t	the retirement	of assets (pool of	like assets),	if ap	plicable ⁶							
			Total									-\$ 5,678,060	J			

 10
 Transportation

 8
 Stores Equipment

Less: Fully Allocated Depreciation Transportation Stores Equipment Net Depreciation

-\$ 5,678,060

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 additions column (E) must not include construction work in progress (CWIP).

File Number:	EB-2014-0096
Exhibit:	2
Tab:	1
Schedule:	1
Page:	7
Date:	29-Aug-14

Appendix 2-BA

Fixed Asset Continuity Schedule

Accounting Standard CGAAP Year 2014

Using Old Useful Lives

						1	. –					1
CCA				Cost			┥┝		Accumulated D	epreciation	r	
Class	OEB	Description	Opening Balance	Additions	Disposals	Closing Balance		Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as										
		Account 1925) Land Rights (Formally known as Account	\$ 2,691,707	\$ 737,966		\$ 3,429,673	-3	\$ 2,433,512	-\$ 467,668		-\$ 2,901,180	\$ 528,493
CEC	1612	1906)	\$ -			\$ -	3	s -			\$ -	\$ -
N/A	1805	Land	\$ 507,273			\$ 507,273		\$-			\$ -	\$ 507,273
47	1806	Land Rights	\$ 1,604,396			\$ 1,604,396		\$ 868,162	-\$ 57,067		-\$ 925,228	\$ 679,168
47	1808	Buildings	\$ 111,638			\$ 111,638	-5		\$ -		-\$ 111,637	
13	1810	Leasehold Improvements	\$ -			\$-		\$-			ş -	\$ -
47	1815	Transformer Station Equipment > 50 kV (1708, 1740, 1745)	\$ 3,833,013			\$ 3,833,013	-3	\$ 701,334	-\$ 76,660		-\$ 777,994	\$ 3,055,019
47	1815	Transformer Station Equipment > 50 kV (1715, 1815)	\$ 1,519,065			\$ 1,519,065	-9	\$ 218,271	-\$ 42,152		-\$ 260,423	\$ 1,258,642
47	1815	Transformer Station Equipment > 50 kV					I E					
47	1815	(1716) Transformer Station Equipment > 50 kV	\$ 46,955			\$ 46,955	-	\$ 15,459	-\$ 1,026		-\$ 16,484	φ 00,111
		(1717) Transformer Station Equipment > 50 kV	\$ 610,734			\$ 610,734	-0	\$ 201,066	-\$ 13,339		-\$ 214,406	\$ 396,328
47	1815	(1719)	\$ 625,179			\$ 625,179	-5	\$ 205,822	-\$ 13,655		-\$ 219,477	\$ 405,702
47	1820	Distribution Station Equipment <50 kV	\$ 4,072,270.47	\$ 140,249.92		\$ 4,212,520	-5	\$ 2,194,646	-\$ 124,657		-\$ 2,319,303	\$ 1,893,217
47	1820	Distribution Station Equipment <50 Kv (1821)	\$ 2,281,769	\$ 111,787		\$ 2,393,556	-9	\$ 799,924	-\$ 80,034		-\$ 879,958	\$ 1,513,599
47	1825	Storage Battery Equipment	\$ -	,	1	\$ -					\$ -	\$ -
47	1830	Poles, Towers & Fixtures - Wood	\$ 40,535,274.96	\$ 1,869,515.04		\$ 42,404,790	-3	\$ 24,159,488	-\$ 1,244,066		-\$ 25,403,553	\$ 17,001,237
47	1830	Poles, Towers & Fixtures - (1831) Concrete	\$ 3,038,668	\$ 62,224		\$ 3,100,892	-5	\$ 1,347,669			-\$ 1,456,463	\$ 1,644,429
47	1835	Overhead Conductors & Devices	\$ 23,335,990.29	\$ 673,087.52		\$ 24,009,078	-5	\$ 9,311,883	-\$ 907,833		-\$ 10,219,717	\$ 13,789,361
47	1835	Overhead Conductors & Devices (1836)	\$ 2,606,710	\$ 138,346	ļ	\$ 2,745,056		\$ 922,076			-\$ 1,032,622	\$ 1,712,434
47 47	1835	Overhead Conductors & Devices (1837)	\$ 2,242,028	\$ 30,399		\$ 2,272,427	-	\$ 545,623	-\$ 90,195		-\$ 635,818	\$ 1,636,609
47	1840 1845	Underground Conduit	\$ 9,663,795 \$ 64,503,461.77	\$ 1,246,226 \$ 2,441,444.96		\$ 10,910,021 \$ 66,944,907		\$ 2,572,783 \$ 38,118,057	-\$ 411,432 -\$ 2,270,044		-\$ 2,984,215 -\$ 40,388,101	\$ 7,925,806 \$ 26,556,806
47	1845	Underground Conductors & Devices	\$ 2,071,576	\$ 2,441,444.96 \$ 94,463			-3	\$ <u>38,118,057</u> \$ 1,015,390			-\$ 40,388,101 -\$ 1,088,647	\$ 1,077,392
47	1850	Underground Conductors & Devices (1846) Line Transformers (1850) Polemount	\$ 19.321.844.87	\$ 950.460.57		\$ 2,166,039 \$ 20,272,305		\$ 13,652,068			-\$ 1,088,647	\$ 6,082,961
47	1850	Line Transformers (1853) Polemount	\$ 18.034.372	\$ 950,460.57		\$ 18,902,364		\$ 8.606.859	-\$ 537,277		-\$ 14,169,345	\$ 9,589,002
47	1855	Services (Overhead & Underground)	\$ 5,430,061	\$ 1.062.007		\$ 6,492,068		\$ 1,310,965			-\$ 1.549.407	\$ 4,942,662
47	1860	Meters	\$ 2,893,476	\$ 602,414		\$ 3,495,890		\$ 969,733	-\$ 152,822		-\$ 1,122,556	\$ 2,373,334
47	1860	Meters (Smart Meters)	\$ 4,202,487	\$ 1,658,578		\$ 5,861,065		\$ 975,073			-\$ 1,440,304	
47	1865	Other Installations on Customer's Premises	\$ -			\$ -		\$ -			\$ -	\$ -
47	1875	Street Lighting and Signal Systems	\$ -			\$ -	1	\$-			\$ -	\$ -
N/A	1905	Land	\$ 508,970			\$ 508,970	5	\$-			\$ -	\$ 508,970
47	1908	Buildings & Fixtures	\$ 15,117,431	\$ 1,500,485		\$ 16,617,916	-5	\$ 2,687,517	-\$ 260,611		-\$ 2,948,128	\$ 13,669,788
13	1910	Leasehold Improvements	\$ 120,252			\$ 120,252	-3	\$ 120,252			-\$ 120,252	\$-
8	1915	Office Furniture & Equipment (10 years)	\$ 1,493,564 \$	\$ 157,000		\$ 1.650,564		<u>\$ 937,619</u>	-\$ 100,229		-\$ 1,037,849	\$ 612,716
8 10	1915	Office Furniture & Equipment (5 years)				\$ -					\$ -	\$ -
	1920	Computer Equipment - Hardware	\$ 1,257,769			\$ 1,257,769	-	\$ 1,257,769			-\$ 1,257,769	\$-
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$ 320,323			\$ 320,323	-3	\$ 315,054			-\$ 315,054	\$ 5,269
50	1920	Computer EquipHardware(Post Mar. 19/07)	\$ 2,199,583	\$ 302,295		\$ 2,501,878	-9	\$ 1,414,760	-\$ 284,534		-\$ 1,699,294	\$ 802,583
10	1930	Transportation Equipment (1931)	\$ 705,984	\$ -		\$ 705,984	-5	\$ 363,891	-\$ 68,307		-\$ 432,198	\$ 273,786
10	1930	Transportation Equipment (1932) Large Trucks	\$ 7,544,698	\$ 650,000		\$ 8,194,698		\$ 4,172,932	-\$ 639,749		-\$ 4,812,682	\$ 3,382,016
10	1930	Transportation Equipment (1922) Trailors	\$ 329,326	\$ 22,000		\$ 351,326					-\$ 4,612,002	
8	1935	Transportation Equipment (1933) Trailers Stores Equipment	\$ 236,414	\$ 75,000		\$ 311,414		\$ 202,066	-\$ 9,174		-\$ 230,003	\$ 100,174
8	1940	Tools, Shop & Garage Equipment	\$ 1,954,826	\$ 67,000		\$ 2,021,826		\$ 1,532,643			-\$ 1,611,458	
8	1945	Measurement & Testing Equipment	\$ 204,006	\$ -		\$ 204,006		\$ 194,127	-\$ 5,092		-\$ 199,219	\$ 4,787
8	1950	Power Operated Equipment	\$ -	\$ -		\$ -	3	\$ -			\$ -	\$ -
8	1955	Communications Equipment	\$ 846,784	\$ 227,500		\$ 1,074,284	-3	\$ 263,064	-\$ 199,196		-\$ 462,260	\$ 612,025
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -		\$ -	5	\$ -			\$	\$ -
8	1960	Miscellaneous Equipment	\$ 72,951	\$-		\$ 72,951	-5	\$ 70,632	-\$ 2,072		-\$ 72,704	\$ 247
47	1970	Load Management Controls Customer Premises	\$ -	\$ -		s -		s -			s -	\$ -
47	1975	Load Management Controls Utility Premises					1 Ľ					
		• •	\$ -			\$ -	3	5 -			<u> </u>	<u>s</u> -
47	1980	System Supervisor Equipment	\$ 128,961			\$ 128,961	-5	\$ 128,961			-\$ 128,961	-\$ 0
47	1985 1990	Miscellaneous Fixed Assets	<u>s</u> -			\$ -		5 -				\$ - \$ -
47	1990	Other Tangible Property Contributions & Grants	\$ -\$ 21,516,863	-\$ 900,000		\$ -\$ 22,416,863		5 - 5 6,303,876	\$ 845,483		\$ - \$ 7,149,359	\$ -\$ 15.267.505
47	2440	Deferred Revenue ⁵	-\$ 21,510,605 \$ -	φ 300,000		-\$ 22,410,003 \$ -		¢ 0,000,070	φ 040,400		φ 1,143,339	-\$ 15,267,505 \$ -
47	2005	2005-Property Under Capital Leases	s -			φ - ¢ -		, -			1	\$ - \$ -
	2000		•			\$ -	ГĻ	•			\$ -	\$ -
		Sub-Total	\$ 227,308,724	\$ 14,788,439	\$-	\$ 242,097,163	4	\$ 118,853,987	-\$ 9,011,923	\$ -	-\$ 127,865,910	\$ 114,231,253
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -					s -	\$ -
		Less Other Non Rate-Regulated Utility				¢.	1					¢
	<u> </u>	Assets (input as negative) Total PP&E	\$ 227,308,724	\$ 14,788,439	¢.	\$ - \$ 242,097,163	H.	\$ 118,853,987	-\$ 9,011,923	e	\$ - -\$ 127,865,910	\$
		Depreciation Expense adj. from gain or loss					113	¢ 110,803,987	-φ 9,011,923	÷ -	i∠/,805,910	φ 114,231,253
		Total	on the real ement o	assets (hon of II	ne assers), if a	ppricable			-\$ 9,011,923	1		
									÷ 3,011,923	1		
								oss: Fully Allocator				

10 Transportation 8 Stores Equipment

Notes.

1

Less: Fully Allocated Depreciation Transportation Stores Equipment Net Depreciation

-\$ 9,011,923

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 additions column (E) must not include construction work in progress (CWIP).

5 Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1995 Contributions & Grants, but will be recorded in Account 2440, Deferred Revenues.

6 Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.

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Appendix 2-BA Fixed Asset Continuity Schedule

Accounting Standard MIFRS Year 2015

				Cos	t			Accumulated D	epreciation		
CCA	OEP	Description	Opening Polence	Additions	Dispessio	Closing Palanas	Opening Balance	Additions	Dianacala	Closing	Not Book Volue
Class	OEB	Description Computer Software (Formally known as	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Balance	Net Book Value
12	1611	Account 1925)	\$ 3,429,673	\$ 368,740		\$ 3,798,413	-\$ 2,901,180	-\$ 78,909		-\$ 2,980,089	\$ 818,3
CEC	1612	Land Rights (Formally known as Account									
		1906)	\$ -			\$ -	\$ -			\$ -	\$ -
N/A 47	1805	Land	\$ 507,273			\$ 507,273	\$ - -\$ 925,228	¢ 57.007		\$ - -\$ 982,295	\$ 507,2
47	1806 1808	Land Rights Buildings	\$ 1,604,396 \$ 111,638			\$ 1,604,396 \$ 111,638	-\$ 925,228 -\$ 111,637	-\$ 57,067		-\$ 982,295 -\$ 111,637	\$ 622,1 \$
13	1810		\$ -			\$ -	\$ -	Ÿ.		\$ -	\$-
47	1815	Transformer Station Equipment > 50 kV (1708, 1740, 1745)	\$ 3,833,013			\$ 3,833,013	-\$ 777,994	-\$ 76,660		-\$ 854,654	\$ 2,978,3
47	1815	Transformer Station Equipment > 50 kV (1715, 1815)	\$ 1,519,065			\$ 1,519,065	-\$ 249,095	-\$ 36,488		-\$ 285,583	\$ 1,233,4
47	1815	Transformer Station Equipment > 50 kV (1716)	\$ 46,955			\$ 46,955	-\$ 47,860	\$ 905		-\$ 46,955	-\$
47	1815	Transformer Station Equipment > 50 kV (1717)	\$ 610,734			\$ 610,734	-\$ 214,406	-\$ 13,339		-\$ 227,745	\$ 382,9
47 47	1815 1820	Transformer Station Equipment > 50 kV (1719)	\$ 625,179 \$ 4,212,520			\$ 625,179 \$ 4,212,520	-\$ 263,660 -\$ 2,190,707	-\$ 35,747 -\$ 60,924		-\$ 299,407 -\$ 2,251,631	\$ <u>325,7</u> \$ 1,960,8
			φ 4,212,320			\$ 4,212,320	-\$ 2,190,707	-\$ 00,924		-\$ 2,231,031	φ 1,900,0
47 47	1820 1825	Distribution Station Equipment <50 Kv (1821) Storage Battery Equipment	\$ 2,393,556 \$ -			\$ 2,393,556 \$ -	-\$ 865,232 \$ -	-\$ 73,679		-\$ 938,910 \$ -	\$ 1,454,6
47		Poles, Towers & Fixtures - Wood	\$ 42,404,790	\$ 2,219,067	İ	\$ 44,623,857	-\$ 23,778,945	-\$ 462,431		-\$ 24,241,376	\$ 20,382,4
47	1830	Poles, Towers & Fixtures - (1831) Concrete	\$ 3,100,892			\$ 3,100,892	-\$ 1,307,747	-\$ 35,210		-\$ 1,342,958	\$ 1,757,9
47	1835	Overhead Conductors & Devices	\$ 24,009,078	\$ 1,164,812		\$ 25,173,890	-\$ 8,967,528	-\$ 288,574		-\$ 9,256,102	\$ 15,917,
47	1835	Overhead Conductors & Devices (1836)	\$ 2,745,056	\$ 101,000		\$ 2,846,056	-\$ 1,349,564			-\$ 1,560,277	\$ 1,285,
47 47	1835 1840	Overhead Conductors & Devices (1837) Underground Conduit	\$ 2,272,427 \$ 10,910,021	\$ 30,162 \$ 836,870		\$ 2,302,589 \$ 11,746,890	-\$ 597,052 -\$ 2,538,953	-\$ 71,266 -\$ 200,447		-\$ 668,318 -\$ 2,739,399	\$ 1,634,2 \$ 9,007,4
47	1845	Underground Conductors & Devices	\$ 66,944,907	\$ 2,444,065		\$ 69,388,972	-\$ 39,186,971			-\$ 40,432,345	\$ 28,956,6
47	1845	Underground Conductors & Devices (1846)	\$ 2,166,039	\$ 561,196		\$ 2,727,235	-\$ 1,090,495	-\$ 59,599		-\$ 1,150,094	\$ 1,577,
47		Line Transformers (1850) Polemount	\$ 20,272,305	\$ 885,008		\$ 21,157,314	-\$ 13,553,447	-\$ 243,965		-\$ 13,797,412	\$ 7,359,9
47	1850		\$ 18,902,364	\$ 662,260		\$ 19,564,624	-\$ 8,879,822			-\$ 9,401,894	
47	1855	Services (Overhead & Underground)	\$ 6,492,068	\$ 1,018,443		\$ 7,510,511	-\$ 1,549,407			-\$ 1,829,457	\$ 5,681,
47 47	1860		\$ 3,495,890 \$ 5,861,065	\$ 284,541 \$ 143,150		\$ 3,780,431 \$ 6,004,215	-\$ 1,152,795 -\$ 1,440,304	-\$ 186,489 -\$ 405,162		-\$ 1,339,285 -\$ 1,845,466	\$ 2,441, \$ 4,158,
47 47	1860 1865	Meters (Smart Meters) Other Installations on Customer's Premises	\$ 5,661,065	\$ 143,150		\$ 6,004,215	<u>-5</u> 1,440,304 \$ -	-\$ 405,162 \$ -		-\$ 1,845,466 \$ -	\$ 4,158,
47	1875	Street Lighting and Signal Systems	\$ -			\$-	\$-	Ψ		\$-	\$
N/A	1905	Land	\$ 508,970			\$ 508,970	\$ -			\$ -	\$ 508,9
47	1908		\$ 16,617,916	\$ 44,000		\$ 16,661,916	-\$ 2,948,128	-\$ 281,047		-\$ 3,229,174	\$ 13,432,7
13		Leasehold Improvements	\$ 120,252			\$ 120,252	-\$ 120,252			-\$ 120,252	\$
8	1915 1915	Office Furniture & Equipment (10 years) Office Furniture & Equipment (5 years)	\$ 1,650,564	\$ 32,824		\$ 1,683,388	-\$ 1,037,849	-\$ 97,373		-\$ 1,135,222 \$ -	\$ 548,1
10	1920	Computer Equipment - Hardware	\$ 1,257,769			\$ - \$ 1,257,769	-\$ 1,257,769			-\$ 1,257,769	\$
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$ 320,323			\$ 320,323	-\$ 315,054			-\$ 315,054	\$ 5,2
50	1920	Computer EquipHardware(Post Mar. 19/07)	\$ 2,501,878	\$ 240,248		\$ 2,742,126	-\$ 1,699,294	-\$ 236,679		-\$ 1,935,974	\$ 806,1
10	1930		\$ 705,984	\$ 114,086		\$ 820,069	-\$ 432,198	-\$ 65,721		-\$ 497,918	\$ 322,
10	1930	Transportation Equipment (1932) Large		6 540.000			A 1001 001			• • • • • • • • • • • • • • • • • • •	¢
10	1930	Trucks Transportation Equipment (1933) Trailers	\$ 8,194,698 \$ 351,326	\$ 513,992 \$ 70,800		\$ 8,708,690 \$ 422,126	-\$ 4,201,081 -\$ 235,767	-\$ 342,028 -\$ 8,454		-\$ 4,543,109 -\$ 244,220	\$ 4,165,5 \$ 177,9
8	1935	Stores Equipment	\$ 311,414	\$ 70,800		\$ 311,414	-\$ 235,767			-\$ 220,039	\$ 91,3
8	1940	Tools, Shop & Garage Equipment	\$ 2,021,826	\$ 60,803		\$ 2,082,628	-\$ 1,611,458	-\$ 78,073		-\$ 1,689,531	\$ 393.
8	1945	Measurement & Testing Equipment	\$ 204,006	\$ 1,000		\$ 205,006	-\$ 199,219	-\$ 3,239		-\$ 202,459	\$ 2,5
8	1950	Power Operated Equipment	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$
8	1955	Communications Equipment	\$ 1,074,284	\$ 215,000		\$ 1,289,284	-\$ 215,834	-\$ 51,496		-\$ 267,331	\$ 1,021,9
8 8	1955	Communication Equipment (Smart Meters) Miscellaneous Equipment	\$ - \$ 72,951	\$ 1,000 \$ -		\$ 1,000 \$ 72,951	\$ - -\$ 72,704	-\$ 249		\$- -\$72,954	\$ 1, -\$
47	1970	Load Management Controls Customer Premises	\$ <u>12,951</u> \$ -	¢ _		\$ <u>72,551</u> \$ -	\$ 12,104	-φ <u>2</u> 43		¢ 72,534	\$
47	1975	Load Management Controls Utility Premises	s -	÷ -		s -	s -			s -	\$
47	1980	System Supervisor Equipment	\$ 128,961			\$ 128,961	-\$ 128,961			-\$ 128,961	-\$
47	1985	Miscellaneous Fixed Assets	\$ -			\$-	\$ -			\$ -	\$
47	1990	Other Tangible Property	\$ -			\$ -	\$ -			\$ -	\$
47	1995		-\$ 22,416,863	-\$ 827,800		-\$ 23,244,663	\$ 7,149,359	\$ 879,539		\$ 8,028,897	-\$ 15,215,
47 47		Deferred Revenue ⁵ 2005-Property Under Capital Leases	\$ ·			\$ -	\$ -			\$-	\$
47	2005		\$ 242.097.163	\$ 11 19E 269	s -	5 - 5 -		¢ 4.026.970	¢	\$ - \$ 126 414 260	\$ \$ \$ 126.868.
		Sub-Total Less Socialized Renewable Energy	\$ 242,097,163	\$ 11,185,268	φ -	\$ 253,282,431	-\$ 121,477,482	-\$ 4,936,879	<u>\$</u> -	-\$ 126,414,360	φ 120,008,
		Generation Investments (input as negative) Less Other Non Rate-Regulated Utility				\$-				\$-	\$
		Assets (input as negative)				\$-				\$-	\$
		Total PP&E	\$ 242,097,163			\$ 253,282,431	-\$ 121,477,482	-\$ 4,936,879	\$-	-\$ 126,414,360	\$ 126,868,0
		Depreciation Expense adj. from gain or los	s on the retiremen	t of assets (pool o	of like assets),	if applicable ⁶					
		Total						-\$ 4,936,879			

		Less: Fully Allocated Depreciation	
10	Transportation	Transportation	
8	Stores Equipment	Stores Equipment	
-		Net Depreciation	-\$ 4,936,879

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 additions column (E) must not include construction work in progress (CWIP).



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Date Filed:September 23, 2014

Attachment 2 of 2

OEB Appendix 2-EC

File Number:	EB-2014-0096
Exhibit:	9
Tab:	3
Schedule:	8
Attachment:	2
Date:	29-Aug-14

Appendix 2-EC Account 1576 - Accounting Changes under CGAAP 2013 Changes in Accounting Policies under CGAAP

For applicants that made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2013

	2011					
	Rebasing					2015 Rebasing
	Year	2011	2012	2013	2014	Year
Reporting Basis	CGAAP	IRM	IRM	IRM	IRM	MIFRS
	Forecast	Actual	Actual	Actual	Forecast	Forecast
					\$	\$
PP&E Values under former CGAAP						
Opening net PP&E - Note 1	111	1111	111.	103,982,941	107,312,932	11111
Net Additions - Note 4	111	111	111	11,439,655	14,788,439	11111
Net Depreciation (amounts should be negative) - Note 4	111	111	111	-8,109,665	-9,011,923	
Closing net PP&E (1)	111	11	11	107,312,932	113,089,448	11111
PP&E Values under revised CGAAP (Starts from 2013)						
Opening net PP&E - Note 1		111	$\boldsymbol{\boldsymbol{\mathcal{I}}}$	103,982,941	110,367,498	(1111)
Net Additions - Note 4		111	111	11,439,655	14,788,439	
Net Depreciation (amounts should be negative) - Note 4	111	111.	111	-5,055,098	-5,678,061	1111
Closing net PP&E (2)	111	111	111	110,367,498	119,477,877	1111
Difference in Closing net PP&E, former CGAAP vs. revised CGAAP	())	(1)	111	2 054 567	6 200 420	11111
CGAAF			1111	-3,054,567	-6,388,428	

Effect on Deferral and Variance Account Rate Riders

Closing balance in Account 1576	-	6,388,428	WACC	6.23%	
Return on Rate Base Associated with Account					
1576 balance at WACC - Note 2	-	795,404	# of years of rate rider		
Amount included in Deferral and Variance Account Rate Rider Calculation	-	7,183,832	disposition period	2	

Notes:

1 For an applicant that made the capitalization and depreciation expense accounting policy changes on January 1, 2013, the PP&E values as of January 1, 2013 under both former CGAAP and revised CGAAP should be the same.

2 Return on rate base associated with Account 1576 balance is calculated as:

the variance account opening balance as of 2015 rebasing year x WACC X # of years of rate rider disposition period

* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.

3 Account 1576 is cleared by including the total balance in the deferral and variance account rate rider calculation.

4 Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.



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1 Retail Service Charges

2

NPEI is requesting approval to dispose of \$138,753 in Account 1518 RCVA - Retail Service
Charges and \$178,967 in Account 1548 RCVA – Service Transaction Requests. NPEI's last
Board-approved disposition of its RCVA accounts was in NPEI's 2011 COS Rate Application
(EB-2010-0138), which was based on December 2009 balances. Therefore, the amounts
requested in this current Application represent accumulated balances from 2010 to 2013. Table
9-14 below provides details of the drivers of the RCVA account balances.

- 9
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13

Table 9-14: RCVA Transactions 2010 - 2013

						Total for
RCV	A Transactions - Account 1518	2010	2011	2012	2013	Disposition
Revenues		2010	2011		2010	Disposition
4082	Establishing Service Agreements	(48,227)	(44,150)	(32,076)	(29,139)	(153,592)
4082	Distributor Consolidated Billing	(27,076)	(24,000)	(17,049)	(14,867)	(82,993)
Total 4082 Retail	er Service Charges	(75,303)	(68,150)	(49,124)	(44,006)	(236,584)
Expenses						
5340	EBT Hub and Settlement Costs	34,014	26,535	19,169	7,702	87,420
5340	Interest on Prudential Letter of Credit	11,132	9,636	7,206	2,943	30,917
5340	Direct Labour	75,580	61,830	56,532	63,059	257,000
Total Expenses		120,725	98,002	82,907	73,704	375,337
Difference Bool	red to 1518	45.422	29,851	33,783	29,697	138,753
						Total for
RCV	A Transactions - Account 1548	2010	2011	2012	2013	Disposition
Revenues						
4084	Request Fee	(1,228)	(668)	(469)	(391)	(2,756)
4084	Processing Fee	(1,884)	(1,230)	(854)	(680)	(4,648)
Total 4084 Service Transaction Request Fees		(3,111)	(1,898)	(1,323)	(1,071)	(7,403)
Expenses						
5340	EBT Hub and Settlement Costs	16,898	11,659	9,636	4,353	42,546
5340	Interest on Prudential Letter of Credit	5,530	4,234	3,622	1,664	15,050
5340	Direct Labour	37,547	27,166	28,417	35,644	128,774
Total Expenses		59,975	43,059	41,675	41,661	186,370
Difference Bool	ted to 1548	56,864	41,161	40,352	40,590	178,967

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NPEI confirms that all costs incorporated into the variances reported in Account 1518 and
 Account 1548 are incremental costs of providing retail services.

3

4 NPEI has followed Article 490, Retail Services and Settlement Variances of the Accounting
 5 Procedures Handbook when accounting for its RCVA variances.

6

7 Table 9-15 shows NPEI's forecast for the revenues, expenses and resulting retail variances for

- 8 the 2014 Bridge Year and the 2015 Test Year.
- 9
- 10

Table 9-15: Forecast RCVA Transactions 2014 - 2015

RCV	A Transactions - Account 1518	2014 Forecast	2015 Forecast
Revenues			
4082	Establishing Service Agreements	(29,167)	(29,415)
4082	Distributor Consolidated Billing	(15,151)	
Total 4082 Retaile	er Service Charges	(44,318)	(44,424)
Expenses			
5340	EBT Hub and Settlement Costs	6,789	6,792
5340	Interest on Prudential Letter of Credit	2,604	2,605
5340	Direct Labour	57,924	58,026
Total Expenses		67,318	67,424
Difference Book	ed to 1518	23,000	23,000
RCV	A Transactions - Account 1548	2014 Forecast	2015 Forecast
Revenues		Torecast	10100030
4084	Request Fee	(376)	(383)
4084	Processing Fee	(648)	(664)
Total 4084 Service	e Transaction Request Fees	(1,024)	(1,047)
Expenses			
5340	EBT Hub and Settlement Costs	4,642	4,639
5340	Interest on Prudential Letter of Credit	1,780	1,779
5340	Direct Labour	39,602	39,629
Total Expenses		46,024	46,047
Difference Book	ed to 1548	45,000	45,000



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1 LRAMVA

2	
3	LRAM for Pre-2011 CDM Activities
4	Section 2.7.6.2 of the Filing Requirements states: "Furthermore, the Board expects that any
5	LRAM claims for the period prior to 2010 have been completed. Therefore, no LRAM claims are
6	expected in 2014 or later cost of service applications." NPEI confirms that this Application
7	contains no LRAM claim for pre-2011 CDM activities.
8	
9	2011-2014 CDM Activities
10	NPEI's four year CDM target for the period 2011-2014 is 58,000,000 kWh. In NPEI's 2011 COS
11	Rate Application (EB-2010-0138), the Settlement Agreement that was accepted by the Board
12	includes the following: "The Parties have agreed that the CDM Target adjustment of 5,800,000
13	kWhs (i.e. 1/10 th of 58 million kWhs), is the appropriate baseline for any future LRAM application
14	in accordance with the Board's standard rules for LRAM." ¹
15	
16	At the present time, the OPA has released the final CDM results for both 2011 and 2012. NPEI
17	does not yet have its final 2013 CDM results. Table 9-16 below compares the 2011 and 2012
18	final CDM kWh results with the amount of CDM that is embedded in NPEI's load forecast.
19	
20	Table 9-16: Final CDM Results

CDM kWh	2011	2012	Total
2011 CDM Programs (OPA Final Results)	5,026,978	5,026,978	10,053,956
2012 CDM Programs (OPA Final Results)		5,615,949	5,615,949
Total in Year	5,026,978	10,642,927	15,669,905
CDM Embedded in Load Forecast	5,800,000	5,800,000	11,600,000
Difference (CDM in excess of amount included in Load Forecast)	(773,022)	4,842,927	4,069,905

¹ NPEI's 2011 COS Application, EB-2010-0138, Settlement Agreement, Issue 3.1



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As can be seen from Table 9-16, for the two year period 2011 to 2012, NPEI achieved CDM energy savings of approximately 4.1 million kWh in excess of the level that is embedded in NPEI's load forecast. Therefore, NPEI submits that it did not over earn on distribution revenues over this period, as would be the case if the actual CDM results were less than the amount included in the load forecast.

6

Since NPEI has exceeded the CDM level that is included in its load forecast, no LRAMVA
amount is refundable to ratepayers. That is, if any amount were to be recorded in NPEI's LRAM
Variance Account, it would be a debit balance.

10

11 NPEI has opted to not make an LRAM claim for 2011 or 2012, and has not recorded any 12 balances in Account 1568 LRAM Variance Account.



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1 Smart Meters

2

On October 10, 2013, NPEI filed a Smart Meter Application with the Board (EB-2013-0359),
requesting approval for the disposition and recovery of costs related to smart meter deployment,
offset by the Smart Meter Funding Adder ("SMFA") revenues collected from May 1, 2006 to April
30, 2012.

7

In its Decision and Order, dated February 27, 2014, the Board approved disposition of NPEI's
smart meter variance account balances, with the exception of the Stranded Meter sub-account
balance, by way of Smart Meter Disposition Rate Riders ("SMDRs") in effect from March 1,
2014 to April 30, 2015 and Smart Meter Incremental Revenue Requirement Rate Riders
("SMIRRs") in effect from May 1, 2014 to April 30, 2015.

13

The Decision states: *"In granting its approval for the historically incurred costs and the incremental annual revenue requirement projected for 2014 and going forward until NPEI rebases rates through a cost of service rates application, the Board considers NPEI to have completed its smart meter deployment. Going forward, NPEI is not to record any capital and operating costs for existing and new smart meters in Accounts 1555 and 1556. Instead, the costs shall be recorded in regular capital and operating expense accounts (e.g. Account 1860 for meter capital costs) as is the case with other regular distribution assets and costs.*

21

NPEI is authorized to continue to include the costs (gross book value and accumulated depreciation) of stranded meters in the appropriate sub-account of Account 1555. The balance for stranded meters should be brought forward for disposition in NPEI's next cost of service application."

26

In accordance with Board's decision, NPEI has closed out all smart meter variance sub-account
balances in Account 1555 and Account 1556, with the exception of the stranded meter residual
net book value, which is proposed for disposition in this current Application. Further details are
provided at Exhibit 9, Tab 3, Schedule 12.



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1 Stranded Meters

2

As discussed in Exhibit 9, Tab 3, Schedule 11 above, the Board's Decision and Order in NPEI's Smart Meter Application (EB-2013-0359) granted approval for the disposition of NPEI's Smart Meter variance account balances, with the exception of the Stranded Meter residual net book value. The Board ordered that the balance for stranded meters be brought forward for disposition in NPEI's next cost of service application.

8

9 In this current Application, NPEI proposes to dispose of stranded meter costs of \$1,283,704
10 (\$1,295,155 net book value less \$11,451 in scrap proceeds).

11

One of the issues raised in NPEI's Smart Meter Application (EB-2013-0359) was whether certain capital costs of \$43,122, recorded in 2006 and 2007, were eligible for inclusion in NPEI's rate base. These costs were incurred by Peninsula West Utilities ("Pen West") (one of NPEI's predecessors) and relate to a Smart Meter Pilot Project ("Pilot Project") undertaken by Pen West.

17

18 In its submission on NPEI's Smart Meter Application, Board staff noted its concern about the 19 authorization of this Pilot Project. Board staff submitted that, in the absence of a clear 20 explanation that the Pilot Project was authorized in accordance with O.Reg. 427/06, the Board 21 could consider disallowing costs prior to being authorized for smart meter installations in 22 accordance with O.Reg. 427/06. In its submission, VECC stated that it supported Board staff 23 submissions on this issue.

24

In its reply submission, NPEI noted that it has not been able to locate any documents that would provide additional documentation associated with the authorization of this Pilot Project. Therefore, NPEI proposed to remove these costs from the amount requested for recovery. NPEI noted that the capital cost of \$43,122 associated with the Pilot Project formed part of the Smart Meter capital balance that was transferred to rate base as part of NPEI's 2011 Cost of Service application (EB-2010-0138). Accordingly, NPEI has been recovering the cost of these meters in

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rates since 2011, and has recorded depreciation on this balance. NPEI proposed accounting
entries to remove the gross capital cost and accumulated depreciation of these Pilot Project
meters from rate base, and record the net book in the Stranded Meter sub-account of Account
1555.

5

However, in its Decision and Order in NPEI's Smart Meter Application (EB-2013-0359), the
Board found that the Pilot Project capital costs were eligible for inclusion in NPEI's rate base, on
the basis of approval granted by the Board to Pen West to conduct a Smart Meter Pilot Project
as part of its 3rd Tranche MARR CDM Plan (RP-2004-0203/EB-2004-0523). Therefore, the
accounting entries proposed by NPEI for removing these costs are not required.

11

The Board's Decision states: *"If NPEI requests disposition of the balance of the stranded meters* sub-account in its next cost of service application, the Board expects that NPEI will adequately document the gross book value and accumulated depreciation, and hence the NBV of stranded meters for which it will seek recovery through stranded meter rate riders."

16

17 Table 9-16 below shows details, on an annual basis, of NPEI's proposed stranded meter costs.

- 18
- 19

Table 9-16: Stranded Meter Costs

		Accumulated		Accumulated			
	Gross Cost	Depreciation		Depreciation		Proceeds	Residual
	of Stranded	on Stranded		on the	Net Book	from	Net Book
Year	Meters	Meters	Stranded Cost	Stranded Cost	Value	Disposals	Value
2009	631,140	(400,378)	230,762		230,762		230,762
2010	5,014,897	(3,498,750)	1,516,147	(97,310)	1,418,838	(8,208)	1,410,630
2011	5,251,158	(3,671,751)	1,579,406	(153,520)	1,425,886	(10,938)	1,414,947
2012	5,392,714	(3,775,406)	1,617,308	(209,731)	1,407,577	(10,938)	1,396,638
2013	5,392,714	(3,775,406)	1,617,308	(265,942)	1,351,366	(11,451)	1,339,915
2014	5,392,714	(3,775,406)	1,617,308	(322,153)	1,295,155	(11,451)	1,283,705

- 22
- 23
- 24 Table 9-17 below reconciles the stranded meter balances as set out by NPEI in its Smart Meter
- 25 Application Reply Submission (on the basis of stranding the Pilot Project meter capital costs)



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with the stranded meter costs proposed in this current Application (on the basis of the Pilot
 Project capital costs remaining in Rate Base, as per the Board's EB-2013-0359 Decision and

- 3 Order) as shown in Table 9-16.
- 4
- 5
- 6

Table 9-17: Reconciliation of Stranded Meter Balances

		Accumulated Depreciation on Stranded		Accumulated Depreciation on the	Net Book	Proceeds from	Residual Net Book
Description	Meters	Meters	Stranded Cost	Stranded Cost	Value	Disposals	Value
Per Reply Submission in Smart Meter Application	5,435,836	(3,782,593)	1,653,243	(327,902)	1,325,341	(11,451)	1,313,891
Adjustment per Board Decision for Pilot Project Costs	(43,122)	7,187	(35,935)	5,749	(30,186)	-	(30,186)
Total Proposed for Disposition in 2015 COS Application	5,392,714	(3,775,406)	1,617,308	(322, 153)	1,295,155	(11,451)	1,283,705

- 7 8
- 9

As noted in Exhibit 9, Tab 1, Schedule 4, NPEI has allocated the proposed stranded meter 10 11 balance to the Residential and General Service < 50 kW classes on the basis of weighted meter 12 capital costs. These weighted costs (78.57% to Residential and 21.43% General Service < 50 13 kW) were determined by NPEI as part of its Smart Meter Application (EB-2013-0359) and were 14 used to allocate smart meter costs in the determination of NPEI's SMDR and SMIRR Rate 15 Riders. Given that this weighting was accepted by the Board in allocating NPEI's smart meter 16 capital costs, NPEI submits that the weighting is also appropriate for the allocation of stranded 17 meter costs.

18

NPEI originally considered the disposition of its stranded meter costs by way of Stranded Meter
Rate Riders to be in effect for one year. To calculate the rate riders, NPEI has used its forecast
2015 customer counts, as discussed in Exhibit 9, Tab 1, Schedule 4. Table 9-18 shows the
resulting Stranded Meter Rate Riders.

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- 25

26



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Table 9-18: Proposed Stranded Meter Rate Riders (One Year Disposition)

Disposition Period (years):	1		
Description	Residential	GS < 50 kW	Total
Weighted Meter Capital Cost (From Smart Meter Application)	78.57%	21.43%	100.00%
Allocation of Residual Net Book Value (Total agrees to Appendix 2-S)	1,008,600	275,104	1,283,705
2015 Forecast Customer Count	47,067	4,385	51,452
Rate Rider per Customer per Month	1.79	5.23	2.08

5 <u>Alternative Disposition Period</u>

In order to assist the Board and other parties in considering the issue of bill impacts, NPEI has
also calculated the Stranded Meter Rate Riders using a two year disposition period, as shown in
Table 9-19. The resulting Rate Riders have been included in NPEI's Bill Impacts for the
Residential and General Service < 50 kW customers.

Using a one-year disposition period, based on the 2015 Rates and Rate Riders proposed in this
Application, a typical Residential customer will have an increase on the Distribution (Sub-total A)
portion of their bill of \$1.71 per month, or a 5.72% increase in Distribution.

- ~~



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Table 9-19: Alternative Stranded Meter Rate Riders (Two Year Disposition)

Disposition Period (years):	2		
Description	Residential	GS < 50 kW	Total
Weighted Meter Capital Cost (From Smart Meter Application)	78.57%	21.43%	100.00%
Allocation of Residual Net Book Value (Total agrees to Appendix 2-S)	1,008,600	275,104	1,283,705
2015 Forecast Customer Count	47,067	4,385	51,452
Rate Rider per Customer per Month	0.89	2.61	1.04

2 3

1

Based on the 2015 Rates proposed in this Application, but using Stranded Meter Rate Riders
based on a two year disposition, a typical Residential customer will have an increase on the
Distribution (Sub-total A) portion of their bill of \$0.81 per month, or a 2.73% increase in
Distribution.

8

9 NPEI has completed the Board's Appendix 2-S, which is included at Exhibit 9, Tab 3, Schedule
10 12, Attachment 1.

11

NPEI has included Bill Impacts using a one year disposition period for stranded meters at
Exhibit 9, Tab 3, Schedule 12, Attachment 2, and Bill Impacts using a two year disposition
period at Exhibit 9, Tab 3, Schedule 12, Attachment 3.



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OEB Appendix 2-S

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Appendix 2-S Stranded Meter Treatment

Year	Notes	Gross Asset Value			Net Asset	Proceeds on Disposition	Residual Net Book Value		
		(A)	(B)	(C)	(D) = (A) - (B) - (C)	(E)	(F) = (D) - (E)		
2006					\$-		\$-		
2007					\$-		\$-		
2008					\$-		\$-		
2009		\$ 631,140	\$ 400,378		\$ 230,762	\$-	\$ 230,762		
2010		\$ 5,014,897	\$ 3,596,059		\$ 1,418,838	\$ 8,208	\$ 1,410,630		
2011		\$ 5,251,158	\$ 3,825,272		\$ 1,425,886	\$ 10,938	\$ 1,414,947		
2012		\$ 5,392,714	\$ 3,985,137		\$ 1,407,577	\$ 10,938	\$ 1,396,638		
2013		\$ 5,392,714	\$ 4,041,348		\$ 1,351,366	\$ 11,451	\$ 1,339,915		
2014	(1) Includes forecast 2014 depreciation of \$56,211	\$ 5,392,714	\$ 4,097,559		\$ 1,295,155	\$ 11,451	\$ 1,283,705		



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Bill Impacts - One Year Stranded Meter Disposition

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May 1 - October 31

Customer Class:	Residential

TOU / non-TOU: TOU

Consumption 800 kWh

	Consumption		800	kWh				May 1 - October 31								
			Current	Board-Ap	opro	ved	ī	Proposed					Impact			
			Rate	Volume		Charge	t		Rate	Volume		Charge				
	Charge Unit		(\$)			(\$)			(\$)			(\$)		\$ 0	Change	% Change
Monthly Service Charge	Monthly	\$	16.0600	1	\$	16.06	İ	\$	19.9600	1	\$	19.96		\$	3.90	24.28%
Smart Meter Rate Adder	Monthly	\$	0.9000	1	\$	0.90		\$	-	1	\$	-		-\$	0.90	-100.00%
Distribution Volumetric Rate	kWh	\$	0.0161	800	\$	12.88		\$	0.0152	800	\$	12.16		-\$	0.72	-5.59%
Rate Rider for Disposition of Res	i Monthly	-\$	0.0400	1	-\$	0.04		\$	-	1	\$	-		\$	0.04	-100.00%
Disposition of Accounts 1575/157	/kWh	\$	-	800	\$	-		-\$	0.0030	800	-\$	2.40		-\$	2.40	
Disposition of Accounts 1575/157	/(kWh	\$	-	800	\$	-		\$	-	800	\$	-		\$	-	
Stranded meter recovery	Monthly	\$	-	1	\$	-		\$	1.7858	1	\$	1.79		\$	1.79	
Sub-Total A (excluding pass th	rough)				\$	29.80					\$	31.51		\$	1.71	5.72%
Rate Rider for	kWh	-\$	0.0057													
Deferral/Variance Account				800	-\$	4.56		-\$	0.0006	800	-\$	0.48		\$	4.08	-89.47%
Disposition																
Rate Rider for	kWh	\$	-													
Deferral/Variance Account				800	\$	-		\$	-	800	\$	-		\$	-	
Disposition																
Rate Rider for Application of	kWh	-\$	0.0001	800	-\$	0.08		\$	-	800	\$	-		\$	0.08	-100.00%
Tax Change				800	- ⊅	0.00		φ	-	800	φ	-		φ	0.00	-100.00%
Rate Rider for Application of	kWh	\$	-	800	\$			\$		800	\$	-		\$		
Tax Change				800	Ф	-		Þ	-	800	Ф	-		Þ	-	
Low Voltage Service Charge	kWh	\$	0.0005	800	\$	0.40		\$	0.0005	800	\$	0.40		\$	-	
Line Losses on Cost of Power	kWh	\$	0.0925	44.8		4.14		\$	0.0925	38.3393	\$	3.54		-\$	0.60	-14.42%
Smart Meter Entity Charge	Monthly	\$	0.7900	1	\$	0.79		\$	0.7900	1	\$	0.79		\$	-	
Sub-Total B - Distribution					\$	30.49					\$	35.76		\$	5.27	17.28%
(includes Sub-Total A)					φ	30.49					Ą	35.70		Ą	5.27	17.20%
RTSR - Network	kWh	\$	0.0073	845	\$	6.17		\$	0.0076	838	\$	6.37		\$	0.20	3.31%
RTSR - Line and	kWh	\$	0.0050	845	\$	4.22		\$	0.0052	838	\$	4.36		\$	0.14	2.200/
Transformation Connection	KVVN	Ф	0.0050	640	Ф	4.22		Þ	0.0052	030	Ф	4.30		Þ	0.14	3.20%
Sub-Total C - Delivery					\$	40.88					\$	46.49		\$	5.61	13.72%
(including Sub-Total B)					φ	40.00					φ	40.49		φ	5.01	13.72%
Wholesale Market Service	kWh	\$	0.0044	845	\$	3.72		\$	0.0044	838	\$	3.69		-\$	0.03	-0.76%
Charge (WMSC)				640	Ф	3.72		Þ	0.0044	030	Ф	3.69		-Þ	0.03	-0.76%
Rural and Remote Rate	kWh	\$	0.0013	0.45	\$	1 10		\$	0.0013	000	\$	1.00		-\$	0.01	0.70%
Protection (RRRP)				845	Ф	1.10		Þ	0.0013	838	Ф	1.09			0.01	-0.76%
Standard Supply Service Charge				1	\$	-				1	\$	-		\$	-	
Debt Retirement Charge (DRC)	kWh	\$	0.0070	800	\$	5.60		\$	0.0070	800	\$	5.60		\$	-	
TOU - Off Peak	kWh	\$	0.0750	512	\$	38.40		\$	0.0750	512	\$	38.40		\$	-	
TOU - Mid Peak	kWh	\$	0.1120	144	\$	16.13		\$	0.1120	144	\$	16.13		\$	-	
TOU - On Peak	kWh	\$	0.1350	144	\$	19.44		\$	0.1350	144	\$	19.44		\$	-	
Energy - RPP - Tier 1	kWh	\$	0.0860	600	\$	51.60		\$		600	\$	51.60		\$	-	
Energy - RPP - Tier 2	kWh	\$	0.1010	200	\$	20.20		\$		200	\$	20.20		\$	-	
											·					
Total Bill on TOU (before Taxes	s)				\$	125.27					\$	130.84		\$	5.57	4.45%
HST	-,		13%		\$	16.28			13%		\$	17.01		\$	0.72	4.45%
Total Bill (including HST)					\$	141.55					\$	147.85		\$	6.30	4.45%
Ontario Clean Energy Benef	it 1				-\$	14.16					-\$	14.78		-\$	0.62	4.38%
Total Bill on TOU (including OC					\$	127.39					\$	133.07		\$	5.68	4.46%
Total Bill off Too (moldaling oc					Ψ	121100					Ψ	100.01	_	Ψ	0.00	4.4070
Total Bill on RPP (before Taxes					\$	123.10					\$	128.67		\$	5.57	4.53%
HST	<i>.,</i>	1	13%		э \$	16.00		1	13%		э \$	16.73	I	թ \$	0.72	4.53%
		1	13%		ъ \$	139.10		1	13%		э \$	145.40		э \$	6.30	4.53%
Total Bill (including HST)	14 4	1			ծ -\$	139.10		1			ֆ -\$	145.40 14.54		э - <mark>\$</mark>	6.30 0.63	4.53% 4.53%
Ontario Clean Energy Benef					-⊅ \$	125.19					-⊅ \$	130.86		-5 \$	5.67	4.53%
Total Bill on RPP (including OC	,60)				ð	125.19			_		ð	130.66		\$	5.0/	4.53%
Loss Factor (%)			5.60%						4.79%	l						
			5.00%					_	4.19%	l						

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 must 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.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted. Printed: 9/5/2014 9:14 AM

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Appendix 2-W Bill Impacts

Customer Class:	Residential

TOU / non-TOU: TOU

	Consumption		800	kWh			No	vember 1 - J	April 30							
		r	Current	Board-Ap	opro	ved	ĩ			Proposed	Impact					
	Charge Unit		Rate (\$)	Volume		Charge (\$)	Ì		Rate (\$)	Volume		Charge (\$)		\$ Cł	ange	% Change
Monthly Service Charge	Monthly		16.0600	1	\$	16.06	t	\$	19.9600	1	\$	19.96		\$	3.90	24.28%
Smart Meter Rate Adder	Monthly	\$	0.9000	1	\$	0.90		\$	-	1	\$	-		-\$	0.90	-100.00%
Distribution Volumetric Rate	kWh	\$	0.0161	800	\$	12.88		\$	0.0152	800	\$	12.16		-\$	0.72	-5.59%
Rate Rider for Disposition of Resi	Monthly	-\$	0.0400	1	-\$	0.04		\$	-	1	\$	-		\$	0.04	-100.00%
Disposition of Accounts 1575/157	kWh	\$	-	800	\$	-		-\$	0.0030	800	-\$	2.40		-\$	2.40	
Disposition of Accounts 1575/157	kWh	\$	-	800	\$	-		\$	-	800	\$	-		\$	-	
Stranded meter recovery	Monthly	\$	-	1	\$	-		\$	1.7858	1	\$	1.79		\$	1.79	
Sub-Total A (excluding pass the					\$	29.80					\$	31.51		\$	1.71	5.72%
Rate Rider for	kWh	-\$	0.0057													
Deferral/Variance Account				800	-\$	4.56		-\$	0.0006	800	-\$	0.48		\$	4.08	-89.47%
Disposition																
Rate Rider for	kWh	\$	-													
Deferral/Variance Account				800	\$	-		\$	-	800	\$	-		\$	-	
Disposition																
Rate Rider for Application of	kWh	-\$	0.0001	800	¢	0.08		\$	-	800	\$			\$	0.08	-100.00%
Tax Change				800	-φ	0.08		φ	-	800	φ	-		φ	0.00	-100.00%
Rate Rider for Application of	kWh	\$	-	800	\$	-		\$		800	\$			\$	-	
Tax Change				800	Ф	-		Ф	-	800	Ф	-		Ф	-	
Low Voltage Service Charge	kWh	\$	0.0005	800	\$	0.40		\$	0.0005	800	\$	0.40		\$	-	
Line Losses on Cost of Power	kWh	\$	0.0925	44.8	\$	4.14		\$	0.0925	38.3393	\$	3.54		-\$	0.60	-14.42%
Smart Meter Entity Charge	Monthly	\$	0.7900	1	\$	0.79		\$	0.7900	1	\$	0.79		\$	-	
Sub-Total B - Distribution					\$	00.40					\$	05 70		\$	5.27	47.00%
(includes Sub-Total A)					\$	30.49					\$	35.76		\$	5.27	17.28%
RTSR - Network	kWh	\$	0.0073	845	\$	6.17		\$	0.0076	838	\$	6.37		\$	0.20	3.31%
RTSR - Line and	kWh	\$	0.0050	845	\$	4.22		\$	0.0052	838	\$	4.36		\$	0.14	3.20%
Transformation Connection	KVVII	φ	0.0050	040	9	4.22		9	0.0052	030	9	4.50		φ	0.14	3.20%
Sub-Total C - Delivery					\$	40.88					\$	46.49		\$	5.61	13.72%
(including Sub-Total B)					9	40.00					9	40.49		φ	3.01	13.7276
Wholesale Market Service	kWh	\$	0.0044	845	\$	3.72		\$	0.0044	838	\$	3.69		-\$	0.03	-0.76%
Charge (WMSC)				040	Ψ	0.72		Ψ	0.0044	000	Ψ	0.00		Ŷ	0.00	0.7070
Rural and Remote Rate	kWh	\$	0.0013	845	\$	1.10		\$	0.0013	838	\$	1.09		-\$	0.01	-0.76%
Protection (RRRP)				045		1.10		Ψ	0.0015	000		1.05			0.01	-0.7070
Standard Supply Service Charge				1	\$	-				1	\$	-		\$	-	
Debt Retirement Charge (DRC)	kWh	\$	0.0070	800	\$	5.60		\$	0.0070	800	\$	5.60		\$	-	
TOU - Off Peak	kWh	\$	0.0750	512		38.40		\$	0.0750	512		38.40		\$	-	
TOU - Mid Peak	kWh	\$	0.1120	144	\$	16.13		\$	0.1120	144	\$	16.13		\$	-	
TOU - On Peak	kWh	\$	0.1350	144		19.44		\$	0.1350	144	\$	19.44		\$	-	
Energy - RPP - Tier 1	kWh	\$	0.0860	800	\$	68.80		\$	0.0860	800	\$	68.80		\$	-	
Energy - RPP - Tier 2	kWh	\$	0.1010		\$	-		\$	0.1010		\$	-		\$	-	
Total Bill on TOU (before Taxes	5)				\$	125.27					\$	130.84		\$	5.57	4.45%
HST			13%		\$	16.28			13%		\$	17.01		\$	0.72	4.45%
Total Bill (including HST)					\$	141.55					\$	147.85		\$	6.30	4.45%
Ontario Clean Energy Benefi	it 1				-\$	14.16					-\$	14.78		-\$	0.62	4.38%
Total Bill on TOU (including OC	EB)				\$	127.39					\$	133.07		\$	5.68	4.46%
Total Bill on RPP (before Taxes)				\$	120.10					\$	125.67		\$	5.57	4.64%
HST			13%		\$	15.61			13%		\$	16.34		\$	0.72	4.64%
Total Bill (including HST)					\$	135.71					\$	142.01		\$	6.30	4.64%
Ontario Clean Energy Benefi					-\$	13.57					-\$	14.20		-\$	0.63	4.64%
Total Bill on RPP (including OCEB)					\$	122.14					\$	127.81		\$	5.67	4.64%

Loss Factor (%)

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.

5.60%

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

4.79%

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.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

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Customer Class: General Service < 50 kW

TOU / non-TOU: TOU

Consumption 2,000 kWh

Non-Residential

			Current	Board-Ap	opro	ved	T			Proposed					Impa	act
			Rate	Volume		Charge	t		Rate	Volume		Charge				
	Charge Unit		(\$)			(\$)			(\$)			(\$)		\$ C	hange	% Change
Monthly Service Charge	Monthly	\$	37.7900	1	\$	37.79	Ĩ	\$	46.3900	1	\$	46.39		\$	8.60	22.76%
Smart Meter Rate Adder	Monthly	\$	1.5300	1	\$	1.53		\$	-	1	\$	-		-\$	1.53	-100.00%
Distribution Volumetric Rate	kWh	\$	0.0138	2000	\$	27.60		\$	0.0111	2000	\$	22.20		-\$	5.40	-19.57%
Rate Rider for Disposition of Res	Monthly	\$	2.4900	1	\$	2.49		\$	-	1	\$	-		-\$	2.49	-100.00%
Disposition of Accounts 1575/157	/kWh	\$	-	2000	\$	-		-\$	0.0030	2000	-\$	6.00		-\$	6.00	
Disposition of Accounts 1575/157		\$	-	2000	\$	-		\$	-	2000	\$	-		\$	-	
Stranded meter recovery	Monthly	\$	-	1	\$	-		\$	5.2276	1	\$	5.23		\$	5.23	
Sub-Total A (excluding pass th	rough)				\$	69.41					\$	67.82		-\$	1.59	-2.29%
Rate Rider for	kWh	-\$	0.0057													
Deferral/Variance Account				2000	-\$	11.40		-\$	0.0010	2000	-\$	2.00		\$	9.40	-82.46%
Disposition																
Rate Rider for	kWh	\$	-													
Deferral/Variance Account				2000	\$	-		\$	-	2000	\$	-		\$	-	
Disposition																
Rate Rider for Application of	kWh	-\$	0.0001		•						•			•		100.000/
Tax Change		·		2000	-\$	0.20		\$	-	2000	\$	-		\$	0.20	-100.00%
Rate Rider for Application of	kWh	\$	-													
Tax Change		-		2000	\$	-		\$	-	2000	\$	-		\$	-	
Low Voltage Service Charge	kWh	\$	0.0004	2000	\$	0.80		\$	0.0004	2000	\$	0.80		\$	-	
Line Losses on Cost of Power	kWh	\$	0.0925	112		10.36		\$	0.0925	95.8481	\$	8.86		-\$	1.49	-14.42%
Smart Meter Entity Charge	Monthly	\$	0.7900	1		0.79		\$	0.7900	1	\$	0.79		\$	-	/ .
Sub-Total B - Distribution	montany	Ŷ	0.1000		-			Ť	0.1000		•					
(includes Sub-Total A)					\$	69.76					\$	76.27		\$	6.51	9.34%
RTSR - Network	kWh	\$	0.0066	2112	\$	13.94		\$	0.0069	2096	\$	14.46		\$	0.52	3.75%
RTSR - Line and					·							-				
Transformation Connection	kWh	\$	0.0044	2112	\$	9.29		\$	0.0046	2096	\$	9.64		\$	0.35	3.75%
Sub-Total C - Delivery																
(including Sub-Total B)					\$	92.99					\$	100.37		\$	7.38	7.94%
Wholesale Market Service	kWh	\$	0.0044				1									
Charge (WMSC)		Ŷ	0.0011	2112	\$	9.29		\$	0.0044	2096	\$	9.22		-\$	0.07	-0.76%
Rural and Remote Rate	kWh	\$	0.0013	2112	\$	2.75		\$	0.0013	2096	\$	2.72		-\$	0.02	-0.76%
Standard Supply Service Charge		Ψ	0.0010	1	\$	-		Ŷ	0.0010	1	\$	-		\$	-	0.1070
Debt Retirement Charge (DRC)	kWh	\$	0.0070	2000		14.00		\$	0.0070	2000	\$	14.00		\$	-	
TOU - Off Peak	kWh	\$	0.0750	1280		96.00		\$	0.0750	1280	\$	96.00		\$	-	
TOU - Mid Peak	kWh	\$	0.1120	360		40.32		\$	0.1120	360	\$	40.32		\$	_	
TOU - On Peak	kWh	\$	0.1120	360		48.60		\$	0.1350	360	\$	48.60		\$	_	
Energy - RPP - Tier 1	kWh	\$	0.0860	750		64.50		\$	0.0860	750	\$	64.50		\$	_	
Energy - RPP - Tier 2	kWh	э \$	0.0880	1250		126.25		э \$	0.0000	1250	э \$	126.25		\$	-	
Elleigy - RFF - Tiel 2	KVVII	φ	0.1010	1230	φ	120.25	_	φ	0.1010	1230	φ	120.25		φ		
Total Bill on TOU (before Taxes		1			\$	303.95		1			\$	311.24		\$	7.29	2.40%
HST	>)		13%		Գ	39.51	Ì		13%		թ \$	40.46		э \$	0.95	2.40%
		1	13%		ծ \$	39.51	1		13%		э \$	40.46 351.70		ъ \$	0.95 8.24	2.40%
Total Bill (including HST) Ontario Clean Energy Benef					⇒ -\$	343.46	l				⊅ -\$	351.70		ծ -\$	8.24 0.82	2.40%
					-⊅ \$						- ⊅ \$			\$		
Total Bill on TOU (including OC	,EB)		_	_	Þ	309.11					¢	316.53	_	Þ	7.42	2.40%
		1			÷	000 70					÷	047.07		¢	7.00	0.05%
Total Bill on RPP (before Taxes	5)		4000		\$	309.78	Ì		4000		\$	317.07		\$	7.29	2.35%
HST			13%		\$	40.27	Ì		13%		\$	41.22		\$	0.95	2.35%
Total Bill (including HST)					\$	350.05	l				\$	358.29		\$	8.24	2.35%
Ontario Clean Energy Benef					-\$	35.00					-\$	35.83		-\$	0.83	2.37%
Total Bill on RPP (including OC	EB)				\$	315.05					\$	322.46		\$	7.41	2.35%
			E 0001	I				-	4 700/	I						
Loss Factor (%)			5.60%						4.79%							

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.

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Customer Class: General Service > 50

TOU / non-TOU: non-TOU

	Consumption		65,000	kWh				Nor	n-Residenti	al						
			Current	Board-Ap	opro	ved	ſ			Proposed			1		Impa	ct
	Charge Unit		Rate (\$)	Volume		Charge (\$)			Rate (\$)	Volume		Charge (\$)		\$	Change	% Change
Monthly Service Charge	Monthly	\$	179.5800	1	\$	179.58		\$	159.2200	1	\$	159.22		-\$	20.36	-11.34%
Smart Meter Rate Adder	Monthly	\$	-	1	\$	-		\$	-	1	\$	-		\$	-	
Distribution Volumetric Rate	kW	\$	4.2400	180	\$	763.20		\$	3.7887	180	\$	681.97		-\$	81.23	-10.64%
Rate Rider for Disposition of Resi	Monthly	\$	-	1	\$	-		\$	-	1	\$	-		\$	-	
Disposition of Accounts 1575/157	/kWh	\$	-	65000		-		\$	-	65000	\$	-		\$	-	
Disposition of Accounts 1575/157		\$	-	180	\$	-	ŀ	-\$	1.1383	180		204.89		-\$	204.89	
Stranded meter recovery	Monthly	\$	-	1	\$	-	_	\$	-	1	\$	-	_	\$	-	
Sub-Total A (excluding pass the					\$	942.78					\$	636.29		-\$	306.49	-32.51%
Rate Rider for	kWh	\$	-	05000	\$			¢		05000	•			•		
Deferral/Variance Account				65000	\$	-		\$	-	65000	\$	-		\$	-	
Disposition Rate Rider for	kW	-\$	1.9526													
Deferral/Variance Account	ĸvv	-Þ	1.9526	180	-\$	351.47		-\$	0.4388	180	¢	78.98		\$	272.48	-77.53%
Disposition				160	-φ	331.47	ľ	-φ	0.4300	100	-φ	70.90		φ	272.40	-11.55%
Rate Rider for Application of	kWh	\$	-													
Tax Change	KVVII	φ	-	65000	\$	-		\$	-	65000	\$	-		\$	-	
Rate Rider for Application of	kW	-\$	0.0178													
Tax Change		Ψ	0.0170	180	-\$	3.20		\$	-	180	\$	-		\$	3.20	-100.00%
Low Voltage Service Charge	kW	\$	0.1592	180	\$	28.66		\$	0.1643	180	\$	29.57		\$	0.92	3.20%
Line Losses on Cost of Power	kWh	\$	0.0925	3640	\$	336.70		\$	0.0925	3115.06	\$	288.02		-\$	48.68	-14.46%
Smart Meter Entity Charge	Monthly	Ŧ			\$	-					\$	-		\$	-	
Sub-Total B - Distribution					\$	052.40	Ī				\$	974.00		-\$	70 50	0.049/
(includes Sub-Total A)					\$	953.46					\$	874.90		-⊅	78.56	-8.24%
RTSR - Network	kW	\$	2.7218	190	\$	517.36	- [\$	2.8421	189	\$	536.09		\$	18.74	3.62%
Transformation Connection	kW	\$	1.7467	190	\$	332.01		\$	1.8073	189	\$	340.90		\$	8.89	2.68%
Sub-Total C - Delivery					\$	1,802.84					\$	1,751.90		-\$	50.94	-2.83%
(including Sub-Total B)					٣	1,002.04	_				۴	1,701.00		Ŷ	00.04	2.00 /0
Wholesale Market Service	kWh	\$	0.0044	68640	\$	302.02		\$	0.0044	68115	\$	299.71		-\$	2.31	-0.76%
Charge (WMSC)																
Rural and Remote Rate	kWh	\$	0.0013	68640	\$	89.23		\$	0.0013	68115		88.55		-\$	0.68	-0.76%
Standard Supply Service Charge		-		1	\$	-		•	0.0070	1	\$	-		\$	-	
Debt Retirement Charge (DRC)	kWh	\$	0.0070	65000	\$	455.00		\$	0.0070	65000	\$	455.00		\$	-	
TOU - Off Peak	kWh	\$	0.0750	41600	\$	3,120.00		\$	0.0750	41600	\$	3,120.00		\$	-	
TOU - Mid Peak	kWh	\$	0.1120	11700	\$	1,310.40		\$	0.1120	11700	\$	1,310.40		\$	-	
TOU - On Peak	kWh	\$ \$	0.1350	11700	\$ \$	1,579.50		\$ \$	0.1350	11700	\$ \$	1,579.50		\$ \$	-	
Energy - RPP - Tier 1 Energy - RPP - Tier 2	kWh kWh	э \$	0.0860 0.1010	750 64250		64.50 6,489.25		ъ \$	0.0860 0.1010	750 64250		64.50 6,489.25		э \$	-	
Ellergy - RFF - Tiel 2	KVVII	φ	0.1010	04230	φ	0,409.20		φ	0.1010	04230	φ	0,469.25		φ		
Total Bill on TOU (before Taxes	-)	1			\$	8,658.98					\$	8,605.06		-\$	53.93	-0.62%
HST	>)		13%		\$	1.125.67			13%		\$ \$	1.118.66		- .	7.01	-0.62%
Total Bill (including HST)			13%		\$	9,784.65			1370		φ \$	9,723.71		-\$ -\$	60.94	-0.62%
Ontario Clean Energy Benefi	1+ 1				-\$	978.47					-\$	972.37		\$	6.10	-0.62%
Total Bill on TOU (including OC					\$	8,806.18					\$	8,751.34		-\$	54.84	-0.62%
	/==/				Ť	0,000110					Ť	oji o no i		Ť.	0 110 1	010270
Total Bill on RPP (before Taxes	;)	1			\$	9,202.83					\$	9,148.91		-\$	53.93	-0.59%
HST			13%		\$	1,196.37			13%		\$	1,189.36		-\$	7.01	-0.59%
Total Bill (including HST)					\$	10,399.20					\$	10,338.26		-\$	60.94	-0.59%
Ontario Clean Energy Benef	iit 1				-\$	1,039.92					-\$	1,033.83		\$	6.09	-0.59%
Total Bill on RPP (including OC	EB)				\$	9,359.28					\$	9,304.43		-\$	54.85	-0.59%
		_											_			
Loss Factor (%)			5.60%						4.79%							

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

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

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Customer Class: Unmetered Scattered Load

TOU / non-TOU: non-TOU

Consumption 250 kWh Non-Residential Current Board-Approved Proposed Impact Rate Volume Charge Rate Volume Charge Charge Unit \$ Change % Change (\$) (\$) (\$) (\$) Monthly Service Charge Monthly 19 5300 19.53 20.1400 20.14 \$ 0.61 3.12% 9 \$ Smart Meter Rate Adder Monthly \$ \$ \$ \$ \$ Distribution Volumetric Rate kWh 0.0137 250 \$ 3.43 \$ 0.0141 250 \$ 3.53 \$ 0.10 2.92% \$ \$ + \$} \$} \$} \$} Rate Rider for Disposition of Resid Monthly \$ \$ \$ Disposition of Accounts 1575/157(kWh \$ 250 -\$ 0.0030 250 -\$ 0.75 -\$ 0 75 Disposition of Accounts 1575/157(kWh 250 250 \$ \$ \$ \$ Stranded meter recovery Monthl \$ \$ 22.92 0.04 -0.17% Sub-Total A (excluding pass through) 22.96 -\$ 9 Rate Rider fo -\$ 0.0057 -\$ \$ Deferral/Variance Account 250 -\$ 1.43 0.0003 250 -\$ 0.08 1.35 -94 74% Disposition Rate Rider for kWh \$ -Deferral/Variance Account 250 \$ 250 \$ \$ \$ Disposition Rate Rider for Application of kWh -\$ 0.0002 250 -\$ 0.05 250 0.05 -100.00% \$ \$ \$ Tax Change Rate Rider for Application of kWh \$ 250 \$ \$ 250 \$ \$ -Tax Change Low Voltage Service Charge kWh 250 \$ 0.10 \$ 0.0004 250 \$ 0.10 \$ \$ 0.0004 0.0860 Line Losses on Cost of Power kWh \$ \$ 1.20 \$ 0.0925 11.981 \$ -\$ 0.10 -7.99% 14 1.11 Smart Meter Entity Charge Monthly \$ \$ \$ Sub-Total B - Distribution \$ 22.78 \$ 24.05 \$ 1.26 5.55% (includes Sub-Total A) RTSR - Network kWh 0.0066 264 \$ 1.74 0.0069 262 \$ 1.81 \$ 0.07 3.75% \$ \$ RTSR - Line and kWh 0.0044 264 1.16 0.0046 262 0.04 3.75% \$ \$ Sub-Total C - Delivery 25.69 \$ 27.06 1.37 5.34% 9 264 262 Wholesale Market Service kWh 0 0044 \$ 1.16 \$ 0 0044 1.15 -\$ 0.01 -0 76% \$ \$ Rural and Remote Rate kWh \$ 0.0013 264 \$ 0.34 \$ 0.0013 262 \$ 0.34 -\$ 0.00 -0.76% Protection (RRRP) Standard Supply Service Charge \$ \$ \$ 250 \$ 1.75 0.0070 250 \$ 1.75 \$ Debt Retirement Charge (DRC) kWh \$ 0.0070 \$ TOU - Off Peak 0.0750 160 \$ 12.00 0.0750 160 \$ 12.00 \$ kWh \$ \$ \$ \$ \$ \$ TOU - Mid Peak k\//h 0.1120 45 5.04 0.1120 45 \$ 5 04 \$ -\$ TOU - On Peak kWh \$ 0.1350 45 6.08 \$ 0.1350 45 \$ \$ 6.08 -Energy - RPP - Tier 1 250 250 21.50 kWh \$ 0.0860 \$ 21.50 \$ 0.0860 \$ Energy - RPP - Tier 2 0.1010 0.1010 kWł Total Bill on TOU (before Taxes) 52.06 53.42 1.36 2.61% 1 \$ \$ \$ 13% 6.77 13% \$ 6 94 0.18 2.61% HST Total Bill (including HST) \$ \$ 58.83 60.36 1.54 2.61% Ontario Clean Energy Benefit 1 -9 5.88 6.04 0.16 2 7 29 Total Bill on TOU (including OCEB) 52.95 54.32 1.38 2.60% Total Bill on RPP (before Taxes) 50.44 51.80 1.36 2.70% 1 13% \$ 6.56 13% \$ 6.73 \$ 0.18 2.70% HST \$ Total Bill (including HST) 57.00 \$ 58 54 \$ 1.54 2.70% Ontario Clean Energy Benefit 1 Total Bill on RPP (including OCEB) -\$ 5.70 5.85 0.15 2 6 3 9 51.30 52.69 1.39 2.71%

Loss Factor (%)

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.

5.60%

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

4.79%

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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Customer Class:	Sentinel Lighting
-----------------	-------------------

TOU / non-TOU: non-TOU

Consumption 44 kWh

Non-Residential

			Current	Board-Ap	opro	oved	ſ	Г		Proposed	1		Impact			
		-	Rate	Volume		Charge		F	Rate	Volume	İ	Charge	-			
	Charge Unit		(\$)	· · · · · · · · · · · · · · · · · · ·		(\$)			(\$)	· · · · · · · · · · · · · · · · · · ·		(\$)		\$ C	hange	% Change
Monthly Service Charge	Monthly	\$	12.8700	1	\$	12.87			\$ 15.2600	1	\$	15.26		\$	2.39	18.57%
Smart Meter Rate Adder	Monthly	\$	-	1	Ŝ	-			\$ -	1	\$	-		\$	-	
Distribution Volumetric Rate	kW	\$	16.0553	0.12		1.93			\$ 19.0381	0.12	\$	2.28		\$	0.36	18.58%
Rate Rider for Disposition of Res		\$	-	1	\$	-			\$ -	1	\$			\$	-	
Disposition of Accounts 1575/15	-	\$	_	44		-			\$-	44	\$	-		\$	-	
Disposition of Accounts 1575/15		\$		0.12		-			\$ 1.1079	0.12	-\$	0.13		-\$	0.13	
Stranded meter recovery	Monthly	\$		1	\$	-			\$ -	1	\$	-		\$	-	
Sub-Total A (excluding pass th		Ψ	-		\$	14.80		F	Ŷ		\$	17.41		\$	2.61	17.67%
Rate Rider for	kWh	\$		44	\$	-			\$-	44	\$	-		\$	-	
Rate Rider for	kW	-\$	2.0980	0.12		0.25			• \$ 1.8253	0.12	\$	0.22		\$	0.47	-187.00%
Rate Rider for Application of	kWh	\$	2.0000			0.20						0.22			0.47	107.0070
Tax Change	KVVII	Ψ	-	44	\$	-		-	\$-	44	\$	-		\$	-	
Rate Rider for Application of	kW	-\$	0.4168													
Tax Change	r v v	-φ	0.4100	0.12	-\$	0.05		1	\$-	0.12	\$	-		\$	0.05	-100.00%
Low Voltage Service Charge	kW	\$	0.1330	0.12	\$	0.02			\$ 0.1372	0.12	\$	0.02		\$	0.00	3.16%
Line Losses on Cost of Power	kWh	\$	0.0925	2.464		0.23			\$ 0.0925	2.10866	\$	0.19		-\$	0.03	-14.46%
Smart Meter Entity Charge	Monthly	Ψ	0.0323	2.404	\$	0.20		Г	φ 0.0020	2.10000	\$	-		\$	0.00	14.4070
Sub-Total B - Distribution	wonting				\$	14.74		H			\$	17.84		\$	3.10	21.06%
RTSR - Network	kW	\$	2.0152	0		0.26		H	\$ 2,1043	0	₽ \$	0.26		\$	0.01	3.62%
RTSR - Line and	r v v		2.0132	0	•	0.20			•	0		0.20			0.01	5.02 /0
Transformation Connection	kW	\$	1.4595	0	\$	0.18		1	\$ 1.5101	0	\$	0.19		\$	0.00	2.68%
Sub-Total C - Delivery		-						H								
(including Sub-Total B)					\$	15.18					\$	18.30		\$	3.12	20.54%
Wholesale Market Service	kWh	\$	0.0044					H								
Charge (WMSC)	KVVII	φ	0.0044	46	\$	0.20		1	\$ 0.0044	46	\$	0.20		-\$	0.00	-0.76%
Rural and Remote Rate	kWh	\$	0.0013	46	\$	0.06			\$ 0.0013	46	\$	0.06		-\$	0.00	-0.76%
Standard Supply Service Charge		φ	0.0013	1	\$	0.00			φ 0.0010	1	\$	0.00		\$	0.00	-0.7070
Debt Retirement Charge (DRC)	kWh	\$	0.0070	44	\$	0.31			\$ 0.0070	44	\$	0.31		\$	_	
TOU - Off Peak	kWh		0.0070	28		2.11			\$ 0.0070 \$ 0.0750	28	\$ \$	2.11		\$	-	
		\$ \$		20		0.89				20	э \$	0.89		э \$	-	
TOU - Mid Peak	kWh		0.1120	8		0.89				8	э \$	0.89			-	
TOU - On Peak	kWh	\$	0.1350						\$ 0.1350					\$	-	
Energy - RPP - Tier 1	kWh	\$	0.0860	44		3.78			\$ 0.0860	44	\$	3.78		\$	-	
Energy - RPP - Tier 2	kWh	\$	0.1010		\$	-			\$ 0.1010		\$	-	_	\$	-	
															4.44	
Total Bill on TOU (before Taxe	s)				\$	19.82					\$	22.94		\$	3.12	15.72%
HST			13%		\$	2.58		L	13%		\$	2.98		\$	0.41	15.72%
Total Bill (including HST)					\$	22.40		L			\$	25.92		\$	3.52	15.72%
Ontario Clean Energy Bene	fit 1				-\$	2.24					-\$	2.59		-\$	0.35	15.63%
Total Bill on TOU (including O	CEB)				\$	20.16					\$	23.33		\$	3.17	15.73%
Total Bill on RPP (before Taxes	s)				\$	19.54		Γ			\$	22.65		\$	3.12	15.95%
HST		1	13%		\$	2.54		L	13%		\$	2.94		\$	0.41	15.95%
Total Bill (including HST)		1			\$	22.08		L			\$	25.60		\$	3.52	15.95%
Ontario Clean Energy Bene	fit 1	1			-\$	2.21		L			-\$	2.56		-\$	0.35	15.84%
Total Bill on RPP (including O					\$	19.87		1			\$	23.04		\$	3.17	15.96%
			_													
Loss Factor (%)			5.60%					Γ	4.79%							
		-						-								

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 must 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

		•													
TOU / non-TOU:	non-TOU														
	Consumption		50	kWh			Ν	lon-	Residentia	al					
			Current	Board-Ap	prov	/ed	L			Proposed				Impa	ict
	.		ate	Volume	0	harge			Rate	Volume		Charge			
Manthela Camina Ohanna	Charge Unit		(\$)	1	\$	(\$) 1.15		\$	(\$)	1	\$	(\$) 1.19	\$ Ch \$	ange 0.04	% Change 3.48%
Monthly Service Charge Smart Meter Rate Adder	Monthly Monthly	\$ \$	1.1500	1	э \$	1.15		Դ \$	1.1900	1	э \$	1.19	э \$	0.04	3.48%
Distribution Volumetric Rate	kW		- 4.4657	0.13		0.58		\$ \$	4.6237	0.13		0.60	\$	0.02	3.54%
Rate Rider for Disposition of Resi		\$	4.4037	0.13	\$	-		\$	-	0.13	\$	-	\$	-	5.5470
Disposition of Accounts 1575/157		\$	-	50	\$	-		\$	-	50	\$	-	\$	-	
Disposition of Accounts 1575/157		\$	-	0.13		-		\$	1.0545	0.13		0.14	-\$	0.14	
Stranded meter recovery	Monthly	\$	-	1	\$	-		\$	-	1	\$	-	\$	-	
Sub-Total A (excluding pass th					\$	1.73					\$	1.65	-\$	0.08	-4.42%
Rate Rider for	kWh	\$	-												
Deferral/Variance Account				50	\$	-	:	\$	-	50	\$	-	\$	-	
Disposition															
Rate Rider for	kW	-\$	2.1152										_		
Deferral/Variance Account				0.13	-\$	0.27	:	\$	2.5764	0.13	\$	0.33	\$	0.61	-221.80%
Disposition					•			•		50	•		•		
Rate Rider for Application of	kWh	\$	-	50		-		\$	-	50		-	\$	-	100.000/
Rate Rider for Application of	kW		0.0439	0.13		0.01		\$	-	0.13		-	\$	0.01	-100.00%
Low Voltage Service Charge Line Losses on Cost of Power	kW kWh		0.1223	0.13 2.8	\$ \$	0.02 0.26		\$ \$	0.1262 0.0925	0.13	\$ \$	0.02 0.22	\$ -\$	0.00 0.04	3.19% -14.46%
Smart Meter Entity Charge	Monthly	Ф	0.0925	2.0	э \$	0.20		φ	0.0925	2.3902	э \$	0.22	- 3 \$	-	-14.40%
Sub-Total B - Distribution	wonthing				· ·		-					-			
(includes Sub-Total A)					\$	1.72					\$	2.23	\$	0.50	29.11%
RTSR - Network	kW	\$	2.0576	0	\$	0.28		\$	2.1486	0	\$	0.29	\$	0.01	3.62%
RTSR - Line and	kW		1.3420	0	\$	0.18		\$	1.3885	0	\$	0.19	\$	0.00	2.67%
Sub-Total C - Delivery					\$	2.19					\$	2.71	\$	0.52	23.60%
Wholesale Market Service	kWh	\$	0.0044	53	\$	0.23		\$	0.0044	52	\$	0.23	-\$	0.00	-0.76%
Charge (WMSC)				55	φ	0.23		φ	0.0044	52	φ	0.23	- ⊅	0.00	-0.70%
Rural and Remote Rate	kWh	\$	0.0013	53	\$	0.07		\$	0.0013	52	\$	0.07	-\$	0.00	-0.76%
Protection (RRRP)					- ·	0.07		Ψ	0.0015		•	0.07	-	0.00	-0.7070
Standard Supply Service Charge				1	\$	-				1	\$	-	\$	-	
Debt Retirement Charge (DRC)	kWh		0.0070	50	\$	0.35		\$	0.0070	50	\$	0.35	\$	-	
TOU - Off Peak	kWh		0.0750	32 9	\$ \$	2.40 1.01		\$	0.0750	32 9	\$ \$	2.40 1.01	\$ \$	-	
TOU - Mid Peak TOU - On Peak	kWh kWh		0.1120	9	ծ \$	1.01		\$	0.1120	9	Դ Տ	1.01	э \$	-	
Energy - RPP - Tier 1	kWh		0.1350 0.0860	9 50		4.30		\$ \$	0.1350 0.0860	9 50	э \$	4.30	э \$	-	
Energy - RPP - Tier 2	kWh		0.1010	50	φ \$	4.50		ф \$	0.0880	50	ֆ \$	4.50	\$	-	
Energy - Rit - Herz	KVVII	Ψ	0.1010		Ψ			Ψ	0.1010		Ψ	-	Ψ	-	
Total Bill on TOU (before Taxes	s)	1			\$	7.47					\$	7.98	\$	0.51	6.90%
HST	5)		13%		\$	0.97			13%		\$	1.04	\$	0.07	6.90%
Total Bill (including HST)					\$	8.44					\$	9.02	\$	0.58	6.90%
Ontario Clean Energy Benef	it 1				-\$	0.84					-\$	0.90	-\$	0.06	7.14%
Total Bill on TOU (including OC					\$	7.60					\$	8.12	\$	0.52	6.87%
Total Bill on RPP (before Taxes	5)				\$	7.14		_			\$	7.66	\$	0.51	7.21%
HST		1	13%		\$	0.93			13%		\$	1.00	\$	0.07	7.21%
Total Bill (including HST)					\$	8.07					\$	8.65	\$	0.58	7.21%
Ontario Clean Energy Benef					-\$ \$	0.81					-\$ \$	0.87	-\$ \$	0.06	7.41%
Total Bill on RPP (including OC	,60)				¢	7.26					\$	7.78	¢	0.52	7.19%
Loss Factor (%)			5.60%						4.79%	1					
							L		270	1					

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

Customer Class: Street Lighting

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 must 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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Bill Impacts - Two Year Stranded Meter Disposition

File Number:	EB-2014-0096
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Date:	29-Aug-14

May 1 - OctOr November 1 - April 30 (Select this radio button for Bill Impacts

Residential Customer Class:

TOU / non-TOU: TOU

Consumption 800 kWh

			Current I	Board-App	ro	/ed			Р	roposed					Impa	act
			Rate	Volume	C	Charge			Rate	Volume		Charge				
	Charge Unit		(\$)			(\$)			(\$)			(\$)			ange	% Change
Monthly Service Charge	Monthly	\$	16.0600	1	\$	16.06		\$		1	\$	19.96		\$	3.90	24.28%
Smart Meter Rate Adder	Monthly	\$	0.9000	1	\$	0.90		\$		1	\$	-		-\$	0.90	-100.00%
Distribution Volumetric Rate	per kWh	\$	0.0161	800	\$	12.88		\$		800	\$	12.16		-\$	0.72	-5.59%
Rate Rider for Disposition of Resi	-	-\$	0.0400	1	-\$	0.04		\$		1	\$	-		\$	0.04	-100.00%
Disposition of Accounts 1575/157		\$	-	800	\$	-		-\$			-\$	2.40		-\$	2.40	
Disposition of Accounts 1575/157	•	\$	-	800	\$	-		\$		800	\$	-		\$	-	
Stranded meter recovery	Monthly	\$	-	1	\$	-		\$	0.8929	1	\$	0.89		\$	0.89	
Sub-Total A (excluding pass thr					\$	29.80					\$	30.61		\$	0.81	2.73%
Deferral/Variance Account	per kWh	-\$	0.0057	800	-\$	4.56		-\$	0.0006	800	-\$	0.48		\$	4.08	-89.47%
Disposition Rate Rider					Ŧ									Ŧ		
Rate Rider for Deferral/Variance	per kWh	\$	-	800	\$	-		\$	-	800	\$	-		\$	-	
Account Disposition					·											
Rate Rider for Application of	per kWh	-\$	0.0001	800	-\$	0.08		\$	-	800	\$	-		\$	0.08	-100.00%
Tax Change					·									•		
Rate Rider for Application of	per kWh	\$	-	800	\$	-		\$	-	800	\$	-		\$	-	
Tax Change																
Low Voltage Service Charge	per kWh	\$	0.0005	800	\$	0.40		\$		800	\$	0.40		\$	-	0.00%
Line Losses on Cost of Power	per kWh	\$	0.0925	44.8	\$	4.14		\$		38.3393	\$	3.54		-\$	0.60	-14.42%
Smart Meter Entity Charge	Monthly	\$	0.7900	1	\$	0.79		\$	0.7900	1	\$	0.79		\$	-	
Sub-Total B - Distribution					\$	30.49					\$	34.87		\$	4.38	14.35%
(includes Sub-Total A)		¢	0.0070	0.45	•	0.47		•	0.0070	000		0.07		\$	0.00	0.040/
RTSR - Network	per kWh	\$	0.0073	845	\$	6.17		\$	0.0076	838	\$	6.37		\$	0.20	3.31%
RTSR - Line and	per kWh	\$	0.0050	845	\$	4.22		\$	0.0052	838	\$	4.36		\$	0.14	3.20%
Transformation Connection											_					
Sub-Total C - Delivery					\$	40.88					\$	45.60		\$	4.72	11.53%
(including Sub-Total B)		¢	0.0044					¢	0.0044		_					
Wholesale Market Service	per kWh	\$	0.0044	845	\$	3.72		\$	0.0044	838	\$	3.69		-\$	0.03	-0.76%
Charge (WMSC)		~	0.0040						0.0040							
Rural and Remote Rate	per kWh	\$	0.0013	845	\$	1.10		\$	0.0013	838	\$	1.09		-\$	0.01	-0.76%
Protection (RRRP)		~		4	\$					4	\$			\$		
Standard Supply Service Charge		\$	-	1 800	э \$	-		\$		1 800	э \$	-		ծ Տ	-	0.00%
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	800 512	э \$	5.60 38.40		\$		800 512	э \$	5.60 38.40		Դ Տ	-	0.00%
TOU - Off Peak		\$	0.0750	-				\$		-						
TOU - Mid Peak		\$	0.1120	144 144	\$ \$	16.13		\$		144		16.13 19.44		\$ \$:	0.00%
TOU - On Peak		\$	0.1350			19.44		\$		144	\$	-				0.00%
Energy - RPP - Tier 1		\$ \$	0.0860	600	\$	51.60		\$		600	\$	51.60		\$	-	0.00%
Energy - RPP - Tier 2		\$	0.1010	200	\$	20.20		\$	0.1010	200	\$	20.20	_	\$	-	0.00%
Total Bill on TOU (before Taxes)				\$	125.27					\$	129.95		\$	4.68	3.73%
HST	,		13%		\$	16.28			13%		\$	16.89		\$	0.61	3.73%
Total Bill (including HST)					\$	141.55					\$	146.84		\$	5.29	3.73%
Ontario Clean Energy Benefi	it ¹				-\$	14.16					-\$	14.68		-\$	0.52	3.67%
Total Bill on TOU (including OC						127.39					\$			\$	4.77	3.74%
Total Bill off TOO (Including OO	28/					127.00					Ŷ					
Total Bill on RPP (before Taxes))				\$	123.10					\$			\$	4.68	3.80%
HST			13%		\$	16.00			13%		\$	16.61		\$	0.61	3.80%
Total Bill (including HST)		1			\$	139.10					\$	144.39		\$	5.29	3.80%
Ontario Clean Energy Benefi	it ¹	1			-\$	13.91					-\$	14.44		-\$	0.53	3.81%
Total Bill on RPP (including OC	EB)				\$	125.19					\$	129.95		\$	4.76	3.80%
Loss Factor (%)			5.60%	I			1		4.79%	1						
LUSS PACIUL (%)		ļ	5.00%	l					4.19%							

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

Note that the "Charge \$" columns provide breakdowns or 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 must 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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May 1 - Oct Or November 1 Appendix 12-W **Bill Impacts**

Customer Class: General Service < 50 kW

TOU / non-TOU: TOU

Consumption 2,000 kWh

			Current I	Board-App	proved		Proposed						Impact			
			Rate	Volume	C	Charge		Rate	Volume	0	Charge					
	Charge Unit		(\$)			(\$)		(\$)			(\$)			Change	% Change	
Monthly Service Charge	Monthly	\$	37.7900	1	\$	37.79	\$	46.3900	1	\$	46.39		\$	8.60	22.76%	
Smart Meter Rate Adder	Monthly	\$	1.5300	1	\$	1.53	\$	-	1	\$	-		-\$	1.53	-100.00%	
Distribution Volumetric Rate	per kWh	\$	0.0138	2000	\$	27.60	\$	0.0111	2000	\$	22.20		-\$	5.40	-19.57%	
Rate Rider for Disposition of Resid	Monthly	\$	2.4900	1	\$	2.49	\$	-	1	\$	-		-\$	2.49	-100.00%	
Disposition of Accounts 1575/1576	eper kWh	\$	-	2000		-	-\$	0.0030	2000	-\$	6.00		-\$	6.00		
Disposition of Accounts 1575/1576	eper kWh	\$	-	2000		-	\$	-	2000		-		\$	-		
Stranded meter recovery	Monthly	\$	-	1	\$	-	\$	2.6138	1	\$	2.61		\$	2.61		
Sub-Total A (excluding pass thr	ough)				\$	69.41				\$	65.20		-\$	4.21	-6.06%	
Rate Rider for Deferral/Variance	per kWh	-\$	0.0057				-\$	0.0010								
Account Disposition				2000	-\$	11.40			2000	-\$	2.00		\$	9.40	-82.46%	
Rate Rider for Deferral/Variance		¢					¢									
Account Disposition	per kWh	\$	-	2000	\$	-	\$	-	2000	\$	-		\$	-		
Rate Rider for Application of	per kWh	-\$	0.0001				\$									
Tax Change	perkwii	-φ	0.0001	2000	-\$	0.20	φ	-	2000	\$	-		\$	0.20	-100.00%	
Rate Rider for Application of	per kWh	\$	_				\$	_								
Tax Change	perkwii	φ	-	2000	\$	-	φ	-	2000	\$	-		\$	-		
Low Voltage Service Charge	per kWh	\$	0.0004	2000	\$	0.80	\$	0.0004	2000	\$	0.80		\$	-	0.00%	
Line Losses on Cost of Power	per kWh	\$	0.0925	112		10.36	\$	0.0925	95.8481	\$	8.86		-\$	1.49	-14.42%	
Smart Meter Entity Charge	Monthly	ŝ	0.7900	1	\$	0.79	ŝ	0.7900	1	\$	0.79		\$	-		
Sub-Total B - Distribution	Worlding	Ψ	0.1000				Ψ	0.1000								
(includes Sub-Total A)					\$	69.76				\$	73.66		\$	3.90	5.59%	
RTSR - Network	per kWh	\$	0.0066	2112	\$	13.94	\$	0.0069	2096	\$	14.46		\$	0.52	3.75%	
RTSR - Line and	per kWh	\$	0.0044	2112	\$	9.29	\$	0.0046	2096	\$	9.64		\$	0.35	3.75%	
Transformation Connection	регкии	φ	0.0044	2112	φ	9.29	φ	0.0046	2090	Ģ	9.04		φ	0.55	3.75%	
Sub-Total C - Delivery					\$	92.99				\$	97.76		\$	4.77	5.13%	
(including Sub-Total B)					٣	02.00				٤	01.10		Ψ	4.11	0.1070	
Wholesale Market Service	per kWh	\$	0.0044	2112	\$	9.29	\$	0.0044	2096	\$	9.22		-\$	0.07	-0.76%	
Charge (WMSC)				22	Ť	0.20			2000	Ŷ	0.22		Ŷ	0.01	0.1070	
Rural and Remote Rate	per kWh	\$	0.0013	2112	\$	2.75	\$	0.0013	2096	\$	2.72		-\$	0.02	-0.76%	
Protection (RRRP)																
Standard Supply Service Charge		\$	-	1	\$		\$	-	1	\$	-		\$	-		
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	2000		14.00	\$	0.0070	2000		14.00		\$	-	0.00%	
TOU - Off Peak		\$	0.0750	1280		96.00	\$	0.0750	1280		96.00		\$	-	0.00%	
TOU - Mid Peak		\$	0.1120	360		40.32	\$	0.1120	360		40.32		\$	-	0.00%	
TOU - On Peak		\$	0.1350	360		48.60	\$	0.1350	360		48.60		\$	-	0.00%	
Energy - RPP - Tier 1		\$	0.0860	750	\$	64.50	\$	0.0860	750	\$	64.50		\$	-	0.00%	
Energy - RPP - Tier 2		\$	0.1010	1250	\$	126.25	\$	0.1010	1250	\$	126.25		\$	-	0.00%	
Total Bill on TOU (before Taxes))				\$	303.95				\$	308.62		\$	4.68	1.54%	
HST			13%		\$	39.51		13%		\$	40.12	l I	\$	0.61	1.54%	
Total Bill (including HST)					\$	343.46				\$	348.75		\$	5.29	1.54%	
Ontario Clean Energy Benefi	+ ¹				-\$	34.35				-\$	34.87		-\$	0.52	1.51%	
Total Bill on TOU (including OCI					· ·	309.11					313.88		\$	4.77	1.54%	
	-															
Total Bill on RPP (before Taxes))					309.78					314.45		\$	4.68	1.51%	
HST		1	13%		\$	40.27		13%		\$	40.88		\$	0.61	1.51%	
Total Bill (including HST)		1			\$	350.05				\$	355.33		\$	5.29	1.51%	
Ontario Clean Energy Benefi					-\$	35.00				-\$	35.53		-\$	0.53	1.51%	
Total Bill on RPP (including OCI	EB)				\$	315.05				\$	319.80		\$	4.76	1.51%	

Loss Factor (%)

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

5.60%

Note that the Charge \$ columns provide breakdowns or 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 must 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.

4.79%

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May 1 - October O November 1 - Appendix 2-W Bill Impacts

Customer Class: General Service > 50

TOU / non-TOU: non-TOU

Consumption 65,000 kWh

			Curre	ent Board-App	rov	ed	ГГ		Proposed	ł		ĩ		Impa	act
			Rate	Volume		Charge	1	Rate	Volume		Charge	t			
	Charge Unit		(\$)			(\$)		(\$)			(\$)		\$ (Change	% Change
Monthly Service Charge	Monthly	\$	179.5800	1	\$	179.58	1	\$ 159.2200	1	\$	159.22	î.	-\$	20.36	-11.34%
Smart Meter Rate Adder	Monthly	\$	-	1	\$	-		\$ -	1	\$	-		\$	-	
Distribution Volumetric Rate	per kW	\$	4.2400	180	\$	763.20		\$ 3.7887	180	\$	681.97		-\$	81.23	-10.64%
Rate Rider for Disposition of Resid	Monthly	\$	-	1	\$	-		\$ -	1	\$	-		\$	-	
Disposition of Accounts 1575/157	per kW	\$	-	65000	\$	-		\$ -	65000	\$	-		\$	-	
Disposition of Accounts 1575/157		\$	-	180	\$	-		\$ 1.1383	180	-\$	204.89		-\$	204.89	
Stranded meter recovery	Monthly	\$	-	1	\$	-		\$ -	1	\$	-		\$	-	
Sub-Total A (excluding pass thr	ough)				\$	942.78	r F			\$	636.29	İ	-\$	306.49	-32.51%
Rate Rider for Deferral/Variance	per kW	\$	-	65,000				\$ -	65,000			1			
Account Disposition					\$	-				\$	-		\$	-	
Rate Rider for Deferral/Variance	per kW	-\$	1.9526	180	-\$	351.47		\$ 0.4388	180	-\$	78.98		\$	272.48	-77.53%
Account Disposition					-φ	551.47				-φ	70.90		φ	212.40	-11.3376
Rate Rider for Application of	per kWh	\$	-	65,000	\$			\$ -	65,000	\$			\$		
Tax Change					φ	-				φ	-		φ	-	
Rate Rider for Application of	per kW	-\$	0.0178	180	-\$	3.20		\$ -	180	\$	-		\$	3.20	-100.00%
Tax Change										*					
Low Voltage Service Charge	per kW	\$	0.1592	180	\$	28.66		\$ 0.1643	180	\$	29.57		\$	0.92	3.20%
Line Losses on Cost of Power	per kWh	\$	0.0925	3640	\$	336.70		\$ 0.0925	3115.06	\$	288.02		-\$	48.68	-14.46%
Sub-Total B - Distribution					\$	953.46				\$	874.90		-\$	78.56	-8.24%
(includes Sub-Total A)										•		ļ	•		
RTSR - Network	per kW	\$	2.7218	190	\$	517.36		\$ 2.8421	189	\$	536.09		\$	18.74	3.62%
RTSR - Line and	per kW	\$	1.7467	190	\$	332.01		\$ 1.8073	189	\$	340.90		\$	8.89	2.68%
Transformation Connection	per kw	Ψ	1.7407	150	Ψ	332.01		φ 1.0075	103	Ψ	340.30		Ψ	0.03	2.0070
Sub-Total C - Delivery					\$	1,802.84				\$	1,751.90		-\$	50.94	-2.83%
(including Sub-Total B)					*	.,				*	.,	ļ	•		1.00%
Wholesale Market Service	per kWh	\$	0.0044	68640	\$	302.02		\$ 0.0044	68115	\$	299.71		-\$	2.31	-0.76%
Charge (WMSC)				00010	Ŷ	002.02			00110	Ψ	200		Ŷ	2.01	0.1070
Rural and Remote Rate	per kWh	\$	0.0013	68640	\$	89.23		\$ 0.0013	68115	\$	88.55		-\$	0.68	-0.76%
Protection (RRRP)															
Standard Supply Service Charge		\$	-	1	\$	-		\$ -	1	-	-		\$	-	
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	65000		455.00		\$ 0.0070	65000		455.00		\$	-	0.00%
TOU - Off Peak		\$	0.0750	41600		3,120.00		\$ 0.0750	41600		3,120.00		\$	-	0.00%
TOU - Mid Peak		\$	0.1120	11700		1,310.40		\$ 0.1120	11700		1,310.40		\$	-	0.00%
TOU - On Peak		\$	0.1350	11700		1,579.50		\$ 0.1350	11700		1,579.50		\$	-	0.00%
Energy - RPP - Tier 1		\$	0.0860	750	\$	64.50		\$ 0.0860	750		64.50		\$	-	0.00%
Energy - RPP - Tier 2		\$	0.1010	64250	\$	6,489.25		\$ 0.1010	64250	\$	6,489.25		\$	-	0.00%
Total Bill on TOU (before Taxes	1	1			\$	8,658.98				\$	8,605.06		-\$	53.93	-0.62%
HST	,	1	13%		э \$	1.125.67		13%		Գ	1.118.66	I.	- ə -\$	7.01	-0.62%
Total Bill (including HST)			13%		э \$	9,784.65		13%		э \$	9,723.71		-5 -\$	60.94	-0.62%
	. 1														
Ontario Clean Energy Benefi					-\$	978.47				-\$	972.37		\$	6.10	-0.62%
Total Bill on TOU (including OC	EB)				\$	8,806.18				\$	8,751.34		-\$	54.84	-0.62%
Total Bill on RPP (before Taxes)		1			\$	9,202.83				\$	9,148.91		-\$	53.93	-0.59%
HST	,		13%		\$	1,196.37		13%		\$	1,189.36	l I	-\$	7.01	-0.59%
Total Bill (including HST)		1	. 570		\$	10,399.20		.070		\$	10,338.26		-\$	60.94	-0.59%
Ontario Clean Energy Benefi	¥ 1	1			-\$	1,039.92				-\$	1,033.83		\$	6.09	-0.59%
					\$					\$	9,304.43		-\$	54.85	
Total Bill on RPP (including OC	CD)				Þ	9,359.28				Ą	9,304.43		- ə	54.85	-0.59%
		_							_						
Loss Factor (%)			5.60%					4.79%							

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

Note that the Charge & coumins provide breakdowns or 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 must 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

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

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May 1 - Oct Or November 1 Appendix 2-W **Bill Impacts**

Customer Class: Unmetered Scattered Load

TOU / non-TOU: non-TOU

Consumption	250	kWh

			Current E	Board-App	rov	ed		P				Impact			
	01		Rate	Volume	С	harge		Rate	Volume	C	harge				
	Charge Unit	^	(\$) 19.53	1	•	(\$)	-	(\$) 20.14	1	^	(\$) 20.14			hange 0.61	% Change
Monthly Service Charge	Monthly	\$ \$	19.53	1	\$ \$	19.53	\$ \$		1	\$	20.14		\$ \$	0.61	3.12%
Smart Meter Rate Adder	Monthly	э \$	0.01		э \$	- 40	э \$						э \$		0.000/
Distribution Volumetric Rate	per kWh	э \$	0.01	250 1	э \$	3.43	э \$		250 1	э \$	3.53		э \$	0.10	2.92%
Rate Rider for Disposition of Resid		э \$	-	250	Դ Տ	-	ې \$-		250	э -\$	- 0.75		э -\$	0.75	
Disposition of Accounts 1575/1576		э \$	-	250	э \$	-	-⊅ \$		250		0.75		- 5 \$	0.75	
Disposition of Accounts 1575/1576	Monthly	э \$	-	250	э \$	-	э \$		250	э \$	-		э \$	-	
Stranded meter recovery Sub-Total A (excluding pass three)		φ	-	1	ې \$	22.96	Þ	-	-	э \$	22.92		э -\$	0.04	-0.17%
Rate Rider for Deferral/Variance	per kWh	-\$	0.0057		φ	22.90	-\$	0.0003		φ	22.92		- ə	0.04	-0.17%
Account Disposition	perkwn	-Þ	0.0057	250	-\$	1.43	-⊅	0.0003	250	¢	0.08		\$	1.35	-94.74%
Account Disposition				250	-φ	1.43			250	- ⊅	0.08		φ	1.55	-94.74%
Rate Rider for Deferral/Variance	per kWh	\$					\$								
Account Disposition	регкии	φ	-	250	\$	-	φ	-	250	\$	-		\$	-	
Rate Rider for Application of		-\$	0.0002				\$	_							
Tax Change		-ψ	0.0002	250	-\$	0.05	Ψ	-	250	\$	-		\$	0.05	-100.00%
Rate Rider for Application of		\$	_				\$	_							
Tax Change		Ψ		250	\$	-	Ψ		250	\$	-		\$	-	
Low Voltage Service Charge	per kWh	\$	0.0004	250	\$	0.10	\$	0.0004	250	\$	0.10		\$	-	0.00%
Line Losses on Cost of Power	per kWh	\$	0.0925	14	\$	1.30	\$		11.981	\$	1.11		-\$	0.19	-14.46%
	per kwii	Ψ	0.0020	14	Ŷ		Ψ	0.0020	11.001	Ŷ			Ŷ	0.10	111070
Sub-Total B - Distribution					\$	22.88				\$	24.05		\$	1.17	5.13%
(includes Sub-Total A)													•		
RTSR - Network	per kWh	\$	0.0066	264	\$	1.74	\$	0.0069	262	\$	1.81		\$	0.07	3.75%
RTSR - Line and	per kWh	\$	0.0044	264	\$	1.16	\$	0.0046	262	\$	1.21		\$	0.04	3.75%
Transformation Connection	per kun	Ψ	0.0044	204	Ψ	1.10	Ŷ	0.0040	202	Ψ	1.21		Ψ	0.04	0.1070
Sub-Total C - Delivery					\$	25.78				\$	27.06		\$	1.28	4.97%
(including Sub-Total B)					Ŧ					Ŧ			•		
Wholesale Market Service	per kWh	\$	0.0044	264	\$	1.16	\$	0.0044	262	\$	1.15		-\$	0.01	-0.76%
Charge (WMSC)															
Rural and Remote Rate	per kWh	\$	0.0013	264	\$	0.34	\$	0.0013	262	\$	0.34		-\$	0.00	-0.76%
Protection (RRRP)		•											<u>^</u>		
Standard Supply Service Charge		\$	-	250	\$ \$	- 1.75	\$		1 250	\$ \$	- 1.75		\$ \$	-	0.00%
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	250 160	э \$	12.00	\$		250 160		12.00		э \$	-	0.00%
TOU - Off Peak		\$	0.0750		Դ Տ		\$			э \$	5.04		э \$	-	
TOU - Mid Peak		\$	0.1120	45		5.04	\$		45					-	0.00%
TOU - On Peak		\$	0.1350	45	\$	6.08	\$		45		6.08		\$	-	0.00%
Energy - RPP - Tier 1		\$	0.0860	250	\$	21.50	\$		250		21.50		\$	-	0.00%
Energy - RPP - Tier 2		\$	0.1010	-	\$	-	\$	0.1010	0	\$			\$		
Total Bill on TOU (before Taxes))				\$	52.15	Г			\$	53.42		\$	1.27	2.44%
HST			13%		\$	6.78		13%		\$	6.94	l I	\$	0.17	2.44%
Total Bill (including HST)			1070		\$	58.93				\$	60.36		\$	1.44	2.44%
Ontario Clean Energy Benefi	¥ 1				-\$	5.89				-\$	6.04		-\$	0.15	2.55%
Total Bill on TOU (including OCI					\$	53.04				\$	54.32		\$	1.29	2.42%
					Ŧ					,			·		
Total Bill on RPP (before Taxes))				\$	50.53				\$	51.80		\$	1.27	2.51%
HST			13%		\$	6.57		13%		\$	6.73		\$	0.17	2.51%
Total Bill (including HST)					\$	57.10	1			\$	58.54		\$	1.44	2.51%
Ontario Clean Energy Benefi	t '				-\$	5.71				-\$	5.85		-\$	0.14	2.45%
Total Bill on RPP (including OCE	EB)				\$	51.39				\$	52.69		\$	1.30	2.52%

Loss Factor (%)

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

5.60%

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

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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.

4.79%

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May 1 - October 1 - Appendix 2. Wutton **Bill Impacts**

Customer Class: Sentinel Lighting

TOU / non-TOU: non-TOU

44 kWh Consumption

			Curren	t Board-Ap	opro	ved				Proposed	ł		1		Impa	ict
			Rate	Volume		Charge			Rate	Volume		Charge				
	Charge Unit		(\$)			(\$)			(\$)			(\$)		\$ C	hange	% Change
Monthly Service Charge	Monthly	\$	12.8700	1	\$	12.87		\$	15.2600	1	\$	15.26		\$	2.39	18.57%
Smart Meter Rate Adder	Monthly	\$	-	1	\$	-		\$	-	1	\$	-		\$	-	
Distribution Volumetric Rate	per kW	\$	16.0553	0.12	\$	1.93		\$	19.0381	0.12	\$	2.28		\$	0.36	18.58%
Rate Rider for Disposition of Resid	Monthly	\$	-	1	\$	-		\$	-	1	\$	-		\$	-	
Disposition of Accounts 1575/1576	Eper kWh	\$	-	44	\$	-		\$	-	44	\$	-		\$	-	
Disposition of Accounts 1575/1576	é per kW	\$	-	0.12	\$	-		-\$	1.1079	0.12	-\$	0.13		-\$	0.13	
Stranded meter recovery	Monthly	\$	-	1	\$	-		\$	-	1	\$	-		\$	-	
Sub-Total A (excluding pass thr	ough)				\$	14.80					\$	17.41		\$	2.61	17.67%
Rate Rider for Deferral/Variance	per kWh	\$	-					\$	-							
Account Disposition				44	\$	-				44	\$	-		\$	-	
Rate Rider for Deferral/Variance	per kW	-\$	2.0980					\$	1.8253							
Account Disposition				0.12	-\$	0.25				0.12	\$	0.22		\$	0.47	-187.00%
Rate Rider for Deferral/Variance	per kWh	\$	-					\$	-							
Account Disposition				44	\$	-				44	\$	-		\$	-	
Rate Rider for Deferral/Variance	per kW	-\$	0.4168					\$	-							
Account Disposition				0.12	-\$	0.05				0.12	\$	-		\$	0.05	-100.00%
Low Voltage Service Charge	per kW	\$	0.1330	0.12	\$	0.02		\$	0.1372	0.12	\$	0.02		\$	0.00	3.16%
Line Losses on Cost of Power	per kWh	\$	0.0925	2.464	\$	0.23		\$	0.0925	2.10866	\$	0.19		-\$	0.03	-14.46%
Sub-Total B - Distribution					\$	14.74					\$	17.84		\$	3.10	21.06%
(includes Sub-Total A)					A	14.74					A	17.84		A	3.10	21.06%
RTSR - Network	per kW	\$	2.0152	0.13	\$	0.26		\$	2.1043	0.13	\$	0.26		\$	0.01	3.62%
RTSR - Line and	per kW	\$	1.4595	0.13	\$	0.18		\$	1.5101	0.13	\$	0.19		\$	0.00	2.68%
Transformation Connection	регки	φ	1.4395	0.15	9	0.18		φ	1.5101	0.15	9	0.19		ę	0.00	2.00 %
Sub-Total C - Delivery					\$	15.18					\$	18.30		\$	3.12	20.54%
(including Sub-Total B)					₽	13.10					₽	10.50		÷	5.12	20.5478
Wholesale Market Service	per kWh	\$	0.0044	46	\$	0.20		\$	0.0044	46	\$	0.20		-\$	0.00	-0.76%
Charge (WMSC)					φ	0.20					φ	0.20		- φ	0.00	-0.70%
Rural and Remote Rate	per kWh	\$	0.0013	46	\$	0.06		\$	0.0013	46	\$	0.06		-\$	0.00	-0.76%
Protection (RRRP)						0.00						0.00			0.00	-0.70%
Standard Supply Service Charge		\$	-	1	\$	-		\$	-	1	\$	-		\$	-	
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	44	\$	0.31		\$	0.0070	44	\$	0.31		\$	-	0.00%
TOU - Off Peak		\$	0.0750	28	\$	2.11		\$	0.0750	28	\$	2.11		\$	-	0.00%
TOU - Mid Peak		\$	0.1120	8	\$	0.89		\$	0.1120	8	\$	0.89		\$	-	0.00%
TOU - On Peak		\$	0.1350	8	\$	1.07		\$	0.1350	8	\$	1.07		\$	-	0.00%
Energy - RPP - Tier 1		\$	0.0860	44	\$	3.78		\$	0.0860	44	\$	3.78		\$	-	0.00%
Energy - RPP - Tier 2		\$	0.1010	-	\$	-		Ŝ	0.1010	-	\$	-		\$	-	
		, ,			·			÷			·					
Total Bill on TOU (before Taxes))	1			\$	19.82					\$	22.94		\$	3.12	15.72%
HST	,		13%		\$	2.58			13%		\$	2.98		\$	0.41	15.72%
Total Bill (including HST)			1070		\$	22.40			1070		\$	25.92		\$	3.52	15.72%
Ontario Clean Energy Benefi	ie 1				-\$	2.24					-\$	2.59		-\$	0.35	15.63%
Total Bill on TOU (including OC					\$	20.16					\$	23.33		\$	3.17	15.73%
					÷						÷	20.00	_	÷	0111	
Total Bill on RPP (before Taxes)	<u> </u>	1			\$	19.54					\$	22.65		\$	3.12	15.95%
HST	,	1	13%		\$	2.54			13%		\$	2.94		\$	0.41	15.95%
Total Bill (including HST)		1	13/0		\$	2.04			13 /0		\$	2.94		\$	3.52	15.95%
	. 1	1			ф -\$	22.00					ф -\$	23.00		ф -\$	0.35	15.84%
Ontario Clean Energy Benefi Total Bill on RPP (including OCI					\$	19.87					\$	23.04		s	3.17	15.96%
			_		Ψ	13.07					Ψ	23.04		Ŷ	3.17	10.0078
Loss Factor (%)			5.60%				ſ		4.79%	1						
2000 . 40(0) (/0)			0.0070				L	-	4.1570	l						

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 must 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 Residential (WWh) - 100, 250, 500, 600, 1000, 1500, 2000 GS<50kW (kWh) - 1000, 2000, 5000, 10000 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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May 1 - Octobe 1 November 1 - ADBO Select Anis - Raw button for Bill Impacts

Customer Class:	Street Lighting
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TOU / non-TOU: non-TOU

Consumption 50 kWh

		<u> </u>	Curren	t Board-A	rd-Approved			Proposed						Impact		
			Rate	Volume		Charge			Rate	Volume		Charge				
	Charge Unit		(\$)			(\$)			(\$)			(\$)		\$0	Change	% Change
Monthly Service Charge	Monthly	\$	1.1500	1	\$	1.15	ĺ	\$	1.1900	1	\$	1.19		\$	0.04	3.48%
Smart Meter Rate Adder	Monthly	\$	-	1	\$	-		\$	-	1	\$	-		\$	-	
Distribution Volumetric Rate	per kW	\$	4.4657	0.13	\$	0.58		\$	4.6237	0.13	\$	0.60		\$	0.02	3.54%
Rate Rider for Disposition of Resid	d Monthly	\$	-	1	\$	-		\$	-	1	\$	-		\$	-	
Disposition of Accounts 1575/157	6 per kWh	\$	-	50	\$	-		\$	-	50	\$	-		\$	-	
Disposition of Accounts 1575/157	6 per kW	\$	-	0.13	\$	-		-\$	1.0545	0.13	-\$	0.14		-\$	0.14	
Stranded meter recovery	Monthly	\$	-	1	\$	-		\$	-	1	\$	-		\$	-	
Sub-Total A (excluding pass thr					\$	1.73					\$	1.65		\$	0.08	-4.42%
Rate Rider for Deferral/Variance	per kW	\$	-	50				\$	-	50						
Account Disposition					\$	-					\$	-		\$	-	
Rate Rider for Deferral/Variance	per kW	-\$	2.1152	0.13		0.07		\$	2.5764	0.13	^			•		
Account Disposition					-\$	0.27					\$	0.33		\$	0.61	-221.80%
Data Didag (an Angliantian of		•		50				¢		50						
Rate Rider for Application of		\$	-	50	\$	-		\$	-	50	\$	-		\$	-	
Tax Change Rate Rider for Application of		-\$	0.0439	0.13				\$		0.13						
••		-⊅	0.0439	0.13	-\$	0.01		Э	-	0.13	\$	-		\$	0.01	-100.00%
Tax Change Low Voltage Service Charge	per kW	\$	0.1223	0.13	\$	0.02		\$	0.1262	0.13	\$	0.02		\$	0.00	3.19%
Line Losses on Cost of Power	per kWh	э \$	0.1223	0.13	,₽ \$	0.02		э \$	0.1262	0.13	գ Տ	0.02		-\$	0.00	-14.46%
Sub-Total B - Distribution	per kwn	φ	0.0925	3				φ	0.0925	2						
(includes Sub-Total A)					\$	1.72					\$	2.23		\$	0.50	29.11%
RTSR - Network	per kW	\$	2.0576	0.137	\$	0.28		\$	2,1486	0.136	\$	0.29		\$	0.01	3.62%
RTSR - Line and																
Transformation Connection	per kW	\$	1.3420	0.137	\$	0.18		\$	1.3885	0.136	\$	0.19		\$	0.00	2.67%
Sub-Total C - Delivery					•							a = 1		•		
(including Sub-Total B)					\$	2.19					\$	2.71		\$	0.52	23.60%
Wholesale Market Service	per kWh	\$	0.0044	53	\$	0.00		\$	0.0044	52	\$	0.00		-\$	0.00	0.700/
Charge (WMSC)					¢	0.23					Ф	0.23		-Þ	0.00	-0.76%
Rural and Remote Rate	per kWh	\$	0.0013	53	\$	0.07		\$	0.0013	52	\$	0.07		-\$	0.00	-0.76%
Protection (RRRP)						0.07						0.07		•	0.00	-0.76%
Standard Supply Service Charge		\$	-	1	\$	-		\$	-	1	\$	-		\$	-	
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	50	\$	0.35		\$	0.0070	50	\$	0.35		\$	-	0.00%
TOU - Off Peak		\$	0.0750	32	\$	2.40		\$	0.0750	32	\$	2.40		\$	-	0.00%
TOU - Mid Peak		\$	0.1120	9	\$	1.01		\$	0.1120	9	\$	1.01		\$	-	0.00%
TOU - On Peak		\$	0.1350	9	\$	1.22		\$	0.1350	9	\$	1.22		\$	-	0.00%
Energy - RPP - Tier 1		\$	0.0860	50	\$	4.30		\$	0.0860	50	\$	4.30		\$	-	0.00%
Energy - RPP - Tier 2		\$	0.1010	-	\$	-		\$	0.1010	-	\$	-	_	\$	-	
		-														
Total Bill on TOU (before Taxes)	1			\$	7.47					\$	7.98		\$	0.51	6.90%
HST		1	13%		\$	0.97			13%		\$	1.04		\$	0.07	6.90%
Total Bill (including HST)					\$	8.44					\$	9.02		\$	0.58	6.90%
Ontario Clean Energy Benefi					-\$	0.84					-\$	0.90		-\$	0.06	7.14%
Total Bill on TOU (including OC	EB)				\$	7.60	_				\$	8.12	_	\$	0.52	6.87%
						7.4.1						7.65		¢	0.54	7.04%
Total Bill on RPP (before Taxes)	1	4000		\$	7.14			4000		\$	7.66		\$	0.51	7.21%
HST		1	13%		\$	0.93			13%		\$	1.00		\$	0.07	7.21%
Total Bill (including HST)		1			\$ - <mark>\$</mark>	8.07					\$ - <mark>\$</mark>	8.65		\$ - <mark>\$</mark>	0.58	7.21%
Ontario Clean Energy Benefit ¹		1			-\$ \$	0.81 7.26					-\$ \$	0.87		-\$ \$	0.06	7.41%
Total Bill on RPP (including OC	CB)		_	_	\$	7.26			_	_	¢	7.78		¢	0.52	7.19%
Loss Factor (%)			5.60%				ſ		4.79%							
2005 Factor (10)			0.00%				L		4.19%							

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 must 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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Date Filed:	September 23, 2014

1 Smart Meter Entity Charge

2

On March 28, 2013, the Board issued its Decision and Order in the proceeding EB-2012-0100 /
EB-2012-0211 which approved the Smart Metering Entity ("SME") charge effective May 1, 2013.
The SME charge to be levied and collected by licensed electricity distributors from Residential
and General Service < 50 kW customers is \$0.79 per month, effective from May 1, 2013 to
October 31, 2018.

8

9 In Appendix B to the Decision and Order, the Board approved three accounts for use by
10 distributors for the SME charge: Account 1551 Smart Metering Entity Charge Variance Account,
11 Account 4076 Billed – Smart Metering Entity Charge and Account 4751 Charges – Smart
12 Metering Entity Charge.

13

The direction in Appendix B states: *"For the purpose of the review and disposition of the Account 1551 balance, this account will be classified as a Group 1 account."* Accordingly, NPEI has included Account 1551 Smart Metering Entity Charge Variance Account along with its other Group 1 accounts, as described in Exhibit 9, Tab 2, Schedule 1.

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