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Appendix 2-JA
Summary of Recoverable OM&A Expenses

	Last Rebasing Year Board-Approved Less LEAP	Last Rebasing Year (2010 Actuals)	2011 Actuals	2012 Actuals	2013 Actuals	2014 Bridge Year	2014 Actuals	2015 Test Year
Reporting Basis	CGAAP	CGAAP	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS
Operations	\$ 691,316	\$ 789,643	\$ 942,500	\$ 860,402	\$ 897,622	\$ 960,774	\$ 828,174	\$ 1,088,205
Maintenance	\$ 1,270,828	\$ 1,146,781	\$ 1,126,685	\$ 1,270,845	\$ 1,397,537	\$ 1,536,335	\$ 1,585,026	\$ 1,721,331
SubTotal	\$ 1,962,143	\$ 1,936,424	\$ 2,069,185	\$ 2,131,246	\$ 2,295,158	\$ 2,497,109	\$ 2,413,200	\$ 2,809,536
%Change (year over year)		-1.3%	6.9%	3.0%	7.7%	8.8%	-3.4%	12.5%
%Change (Test Year vs Last Rebasing Year - Actual)								45.1%
Billing and Collecting	\$ 1,144,087	\$ 910,353	\$ 887,267	\$ 1,056,107	\$ 1,019,133	\$ 1,604,983	\$ 1,639,995	\$ 1,243,810
Community Relations	\$ 97,000	\$ -	\$ 784	\$ 35,050	\$ 6,800	\$ 1,502	\$ 774	\$ 2,200
Administrative and General	\$ 2,462,179	\$ 2,158,328	\$ 2,407,977	\$ 2,309,976	\$ 2,397,460	\$ 2,704,381	\$ 2,480,597	\$ 2,949,298
SubTotal	\$ 3,703,266	\$ 3,068,681	\$ 3,294,461	\$ 3,401,133	\$ 3,409,793	\$ 4,310,866	\$ 4,121,366	\$ 4,195,308
%Change (year over year)		-17.1%	7.4%	3.2%	0.3%	26.4%	-4.4%	-2.7%
%Change (Test Year vs Last Rebasing Year - Actual)								36.7%
Total	\$ 5,665,409	\$ 5,005,105	\$ 5,363,646	\$ 5,532,379	\$ 6,704,951	\$ 6,807,975	\$ 6,534,566	\$ 7,004,844
%Change (year over year)		-11.7%	7.2%	3.1%	3.1%	19.3%	-4.0%	2.9%

	Last Rebasing Year Board-Approved Less LEAP	Last Rebasing Year (2010 Actuals)	2011 Actuals	2012 Actuals	2013 Actuals	2014 Bridge Year	2014 Actuals	2015 Test Year
Operations	\$ 691,316	\$ 789,643	\$ 942,500	\$ 860,402	\$ 897,622	\$ 960,774	\$ 828,174	\$ 1,088,205
Maintenance	\$ 1,270,828	\$ 1,146,781	\$ 1,126,685	\$ 1,270,845	\$ 1,397,537	\$ 1,536,335	\$ 1,585,026	\$ 1,721,331
Billing and Collecting	\$ 1,144,087	\$ 910,353	\$ 887,267	\$ 1,056,107	\$ 1,019,133	\$ 1,604,983	\$ 1,639,995	\$ 1,243,810
Community Relations	\$ 97,000	\$ -	\$ 784	\$ 35,050	\$ 6,800	\$ 1,502	\$ 774	\$ 2,200
Administrative and General	\$ 2,462,179	\$ 2,158,328	\$ 2,407,977	\$ 2,309,976	\$ 2,397,460	\$ 2,704,381	\$ 2,480,597	\$ 2,949,298
Total	\$ 5,665,409	\$ 5,005,105	\$ 5,363,646	\$ 5,532,379	\$ 5,704,951	\$ 6,807,975	\$ 6,534,566	\$ 7,004,844
%Change (year over year)		-11.7%	7.2%	3.1%	3.1%	19.3%	-4.0%	2.9%

	Last Rebasing Year Board-Approved Less LEAP	Last Rebasing Year (2010 Actuals)	Variance 2010 BA - 2010 Actuals	2011 Actuals	Variance 2011 Actuals vs. 2010 Actuals	2012 Actuals	Variance 2012 Actuals vs. 2011 Actuals	2013 Actuals	Variance 2013 Actuals vs. 2012 Actuals	2014 Bridge Year	Variance 2014 Bridge vs. 2013 Actuals	2014 Actuals	Variance 2014 Actual to 2014 Bridge Forecast	2015 Test Year
Operations	\$ 691,316	\$ 789,643	\$ -98,327	\$ 942,500	\$ 152,858	\$ 860,402	\$ -82,099	\$ 897,622	\$ 37,220	\$ 960,774	\$ 63,152	\$ 828,174	\$ -132,600	\$ 1,088,205
Maintenance	\$ 1,270,828	\$ 1,146,781	\$ 124,047	\$ 1,126,685	\$ 20,096	\$ 1,270,845	\$ 144,160	\$ 1,397,537	\$ 126,692	\$ 1,536,335	\$ 138,798	\$ 1,585,026	\$ 48,691	\$ 1,721,331
Billing and Collecting	\$ 1,144,087	\$ 910,353	\$ 233,734	\$ 887,267	\$ 23,085	\$ 1,056,107	\$ 168,839	\$ 1,019,133	\$ 36,973	\$ 1,604,983	\$ 585,850	\$ 1,639,995	\$ 35,012	\$ 1,243,810
Community Relations	\$ 97,000	\$ -	\$ 97,000	\$ 784	\$ 784	\$ 35,050	\$ 35,834	\$ 6,800	\$ 41,850	\$ 1,502	\$ 8,302	\$ 774	\$ 728	\$ 2,200
Administrative and General	\$ 2,462,179	\$ 2,158,328	\$ 303,851	\$ 2,407,977	\$ 249,649	\$ 2,309,976	\$ 98,001	\$ 2,397,460	\$ 87,484	\$ 2,704,381	\$ 306,921	\$ 2,480,597	\$ -223,784	\$ 2,949,298
Total OM&A Expenses	\$ 5,665,409	\$ 5,005,105	\$ 660,305	\$ 5,363,646	\$ 358,541	\$ 5,532,379	\$ 168,733	\$ 5,704,951	\$ 172,572	\$ 6,807,975	\$ 1,103,023	\$ 6,534,566	\$ -273,409	\$ 7,004,844
Adjustments for Total non-recoverable items (from Appendices 2-JA and 2-JB)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Recoverable OM&A Expenses	\$ 5,665,409	\$ 5,005,105	\$ 660,305	\$ 5,363,646		\$ 5,532,379	\$ 168,733	\$ 5,704,951	\$ 172,572	\$ 6,807,975	\$ 1,103,023	\$ 6,534,566	\$ -273,409	\$ 7,004,844
Variance from previous year				\$ 358,541		\$ 168,733		\$ 172,572		\$ 1,103,023		\$ -273,409		\$ 196,869
Percent change (year over year)				7%		3%		3%		19%		-4%		3%
Percent Change:								22.79%						
Test year vs. Most Current Actual														
Simple average of % variance for all years														
Compound Annual Growth Rate for all years														
Compound Growth Rate (2013 Actuals vs. 2010 Actuals)								4.46%						