

**Appendix 2-AB**  
**Table 2 - Capital Expenditure Summary from Chapter 5 Consolidated**  
**Distribution System Plan Filing Requirements**

First year of Forecast Period: 2016

CATEGORY	Historical Period (previous plan <sup>1</sup> & actual)															Forecast Period (planned)				
	2011			2012			2013			2014			2015			2016	2017	2018	2019	2020
	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual <sup>2</sup>	Var					
	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%					
	\$ '000																			
System Access	775,000	236,255	-69.5%	512,500	499,423	-2.6%	745,000	439,286	-41.0%	677,500	875,747	29.3%	286,577	286,577	0.0%	688,750	463,200	371,464	515,693	520,007
System Renewal	167,000	92,425	-44.7%	126,000	602,914	378.5%	126,000	305,807	142.7%	126,000	215,835	71.3%	350,269	350,269	0.0%	650,000	743,600	903,432	615,501	627,811
System Service	55,000	-	-100.0%	50,000	256,735	413.5%	65,000	6,130	-90.6%	65,000	1,951	-97.0%	-	-	--	10,000	10,000	20,000	10,000	10,000
General Plant	-	27,718	--	-	113,259	--	-	493,175	--	-	95,871	--	68,500	68,500	0.0%	30,000	10,000	10,000	-	-
TOTAL EXPENDITURE	997,000	356,398	-64.3%	688,500	1,472,331	113.8%	936,000	1,244,398	32.9%	868,500	1,189,404	36.9%	705,346	705,346	0.0%	1,378,750	1,226,800	1,304,896	1,141,194	1,157,818
System O&M	\$435,900	\$631,082	44.8%	\$454,000	\$ 805,657	77.5%	\$ 465,250	\$ 776,446	66.9%	\$480,000	\$ 776,678	61.8%	\$ 828,498	\$ 828,498	0.0%	\$ 872,192	\$ 898,358	\$ 925,308	\$ 953,068	\$ 981,660

**Notes to the Table:**

1. Historical "previous plan" data is not required unless a plan has previously been filed
2. Indicate the number of months of "actual" data included in the last year of the Historical Period (normally a "bridge" year):

**Explanatory Notes on Variances (complete only if applicable)**

**Notes on shifts in forecast vs. historical budgets by category**

**Notes on year over year Plan vs. Actual variances for Total Expenditures**

Between the year 2011-2014 the original Asset Management Plan excluded all upgrades to General Plant, originally not reported in the plan, and all smart meter upgrades. Although all major subdivision development excluded contributed capital. The average assets capitalized adjusted for the differences mentioned are not materially different.

**Notes on Plan vs. Actual variance trends for individual expenditure categories**

WDI's original Asset Management plan was completed before the currently categories, as listed above, were identified. WDI's original plan's categories were more driven by the general ledger accounts, with the expenditures being further broken down into new construction and line improvements. Consequently, WDI's interpretation of new construction programs during the 2010 Asset Management Plan compilation would include System Access and System Renewal projects if the categories were used today. WDI has chosen to classify new contraction projects solely as system access as it is felt that no reasonable assumptions could be made otherwise. It is felt that for the sole purpose of comparing the original Asset Management plan to actual, based on the categories listed above, then System Access and System Renewal should be grouped together.

Additionally, WDI's Actual numbers reported are based on Capitalization, according to WDI's Capitalization policy - As opposed to WDI's original asset management plan, which was based on expenditures, furthermore, WDI provided detailed expenditures for 2010, and 2011 ( on record EB-2011-0103), 2012-2014 were projected as estimates.

System Access and System Renewal (note the asset management plan included all new construction at gross asset values):

- 2011 - River Road East and Hwy 26 were originally planned to be completed in 2011 (completed in 2012) including the contributed capital not reflected - the total difference would account for approximately \$700,000.
- 2012 - River Road East was completed in 2012 for a total cost of \$446,559
- 2013 & 2014 - Timing differences

**System Service Expenditures:**

- 2011 - Station metering was planned, smart metering installations included instead
- 2012 - Station metering was planned, smart metering installations and SCADA, as well as VLAN communication equipment to communicate with the SCADA installed ( replacement to station metering)
- 2013 - Station metering was planned, smart metering installations and SCADA instead
- 2013 - Station metering was planned, smart metering installations and SCADA instead

**General Plant Expenditures:**

2011 - 2015 -were not considered in the original Asset Management Plan. ( Actuals included Service Centre upgrades, including land purchases, and Administration building upgrades)

The original Asset Management Plan was prepared up until 2014 - the plan reported for 2015 is the same as the 2015 budget.