May 20, 2016 Ontario Energy Board P.O. Box 2319 27th Floor 2300 Yonge Street Toronto, Ontario M4P 1E4

Attention: Ms. Kirsten Walli, Board Secretary
Regarding: EB-2014-0105 2016 Cost of Service Application

Draft Rate Order

Dear Ms. Walli,

Ottawa River Power Corporation ("ORPC") acknowledges receipt of the Ontario Energy Board's Decision and Order dated May 12, 2016 and thus submits its Draft Rate Order for 2016 Distribution Rates effective May 1, 2016. This Draft Rate Order contains the following components.

- · Summary of Draft Rate Order
- Appendices A through K

Appendix A - Tariff of Rates and Charges

Appendix B – Bill Impacts

Appendix C – Fixed Asset Continuity Schedule

Appendix D - Summary of OM&A

Appendix E – Pass-Through Charges

Appendix F – Calculation of Deferral and Variance Rate Rider

Appendix G - LRAM calculations

Appendix H – Stranded Meter Rate Rider calculations

Appendix I – Final Load Forecast

Appendix J – Cost Allocation

Appendix K – Rate Design

Excel versions of:

- EB-2014-0105 2016 ORPC RTSR_Model_20150519
- EB-2014-0105 2016 ORPC Cost_Allocation_Model_20150519
- EB-2014-0105 2016 ORPC EDDVAR_Continuity_Schedule_20150519
- EB-2014-0105 2016 ORPC Filing Requirements Chapter2 Appendices 20150519
- EB-2014-0105 2016 ORPC LRAMVA_20150519
- EB-2014-0105 2016 ORPC PILs_Workform_20150519
- EB-2014-0105 2016 ORPC Rev Regt Work Form 20150519
- EB-2014-0105 2016 ORPC Load Forecast_Wholesale_20150519
- EB-2014-0105 2016 ORPC Bill Impact Workbook 20150519
- EB-2014-0105 2016 ORPC Fixed Asset Continuity Schedules 20150519

This document is being filed pursuant to the Board's e-Filing Services. In order to reduce the carbon footprint, hard copies of these documents will be provided upon request.

Should there be any questions, please do not hesitate to contact Mr Michel Poulin at the contact information provided below.

Yours truly,

Yours truly,

Jane Donnelly, CPA, CMA Chief Financial Officer Ottawa River Power Corporation 283 Pembroke Street West, P.O. Box 1087 Pembroke, Ontario, K8A 6Y6

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OTTAWA RIVER POWER CORPORATION ("ORPC")

APPLICATION FOR APPROVAL OF 2016 ELECTRICITY DISTRIBUTION RATES

EB-2014-0105

DRAFT RATE ORDER

Filed: May 20, 2016

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Introduction

Ottawa River Power Corporation ("ORPC") filed a cost of service application with the Ontario Energy Board (the "OEB") on October 5, 2015 under section 78 of the *Ontario Energy Board Act*, 1998, S.O. 1998, c. 15, (Schedule B) (the "Act"), seeking approval for changes to the rates that ORPC charges for electricity distribution, to be effective May 1, 2016 (OEB File Number EB-2014-0105) (the "Application").

ORPC issued a Notice of Hearing (Notice) to customers on November 12, 2015. In Procedural Order No. 1, dated December 15, 2015, the OEB approved each of VECC and SEC for intervenor status as well as prescribing dates for the following: written interrogatories from OEB staff, VECC and SEC; ORPC's responses to interrogatories; a Settlement Conference; a Presentation Day (wherein ORPC is to, among other things, present a summary of the settlement proposal, inclusive of any salient facts, to the OEB, OEB staff and intervenors); and various other elements in the proceeding.

Following the receipt of interrogatories from OEB staff and the Intervenors, ORPC filed its interrogatory responses with the OEB on January 28, 2016.

On February 2, 2016, OEB staff submitted a proposed issues list as agreed to by the parties. On February 4, 2016, the OEB issued its decision on the proposed issues list (the "Issues List Decision"). The Issues List Decision attached a Schedule A, being the Approved Issues List (the "Issues List").

Further to the OEB's Procedural Order No. 1 and its Issues List Decision, a settlement conference was convened on February 9 and 10, 2016 in accordance with the OEB's *Rules of Practice and Procedure* (the "Rules") and the OEB's *Practice Direction on Settlement Conferences* (the "Practice Direction"). School Energy Coalition ("SEC"); and Vulnerable Energy Consumers Coalition ("VECC") participated in the settlement conference. The Settlement Proposal was filed on March 2, 2016. For the purpose of this Draft Rate Order, ORPC and the Intervenors are collectively referred to below as the "Parties".

The settlement proposal covered all but one issue. The parties did not agree on the interest rate applicable to the long-term debt Ottawa River Power has with its four shareholders (the affiliate debt).

In its Decision and Order issued on May 12, 2016, The OEB found that the affiliate debt has a variable interest rate. As a result, the OEB's current deemed interest rate on long-term debt of

Ottawa River Power Corporation EB-2014-0105 Draft Rate Order May 20, 2016

variable interest rate. As a result, the OEB's current deemed interest rate on long-term debt of 4.54% was be used to calculate Ottawa River Power's cost of capital.

In the following Draft Rate Order presents a brief review of Board's decision and how the utility has complied and implemented the Board's rulings.

All excel versions of the supporting models are being filed in conjunction with this draft rate order.

The summary follows the same format as the settlement agreement and decision.

The Issues

- 1) Capital Planning and Rate Base
- 2) Revenue Requirement
- 3) Load Forecast, Cost Allocation and Rate Design
- 4) Accounting
- 5) Other;

1) Capital Planning and Rate Base

As part of the Settlement Agreement, the Parties accepted ORPC's evidence that the planned capital expenditures was appropriate and that the rationale for planning and pacing choices was adequately explained. ORPC therefore accepts the Board Approved capital expenditures of \$1,245,950. The resulting Rate Base of 11,802,284 is shown in table 3 below. ORPC also accepts the Board Approved depreciation expense of \$879,985 adjusted to remove the fully allocated depreciation of \$140,000 resulting in a depreciation expense of \$739,929.

Table 1 –2016 Board Approved Capital Additions and Depreciation Expenses

	Application Aug 28 2015	Interrogatories Jan 28 2016	Settlement Proposal Mar 2 2016	Decision and Order May 12 2016
Gross Assets				
2016 Gross Open Bal	\$29,997,439	\$29,997,439	\$29,642,153	\$29,642,153
2016 Additions	\$1,245,950	\$1,245,950	\$1,245,950	\$1,245,950
2016 Disp/Ret	\$0	\$0		
2016 Gross Close Bal	\$31,243,389	\$31,243,389	\$30,888,103	\$30,888,103
Accmulated Depreciation				
2016 Open Bal	-\$19,868,782	-\$19,868,782	-\$20,099,663	-\$20,099,663
2016 Additions	-\$889,676	-\$889,676	-\$879,985	-\$879,985
2016 Disp/Ret	\$0	\$0	\$0	\$0
2016 Close Bal	-\$20,758,458	-\$20,758,458	-\$20,979,648	-\$20,979,648
Adj for Fully Allocated Depreciation	\$140,056	\$140,056	\$140,056	\$140,056
Net Depreciation Expense	-\$749,620	-\$749,620	-\$739,929	-\$739,929

Table 2 - 2016 Rate Base Calculation

Particulars	Application Aug 28 2015	Interrogatories Jan 28 2016	Settlement Proposal Mar 2 2016	Decision and Order May 12 2016	
Gross Fixed Assets (avg)	\$30,620,414	\$30,620,414	\$30,265,128	\$30,265,128	
Accumulated Depreciation (avg)	-\$20,313,620	-\$20,313,620	\$-\$20,539,657	-\$20,539,657	
Net Fixed Assets (avg)	\$10,306,794	\$10,306,794	\$9,725,471	\$9,725,471	
Allowance for Working Capital	\$2,017,328	\$2,069,327	\$2,076,813	\$2,076,813	
Total Rate Base	\$12,324,122	\$12,376,120	\$11,802,284	\$11,802,284	

ORPC accepts the Board Approved rate of 7.5% for determining its Working Capital Allowance ("WCA"). The proposed Working Capital Allowance is in the amount of \$2,291,918.

Table 3 – 2016 Working Capital Allowance Calculation

Particulars	Application Aug 28 2015	Interrogatorie s Jan 28 2016	Settlement Proposal Mar 2 2016	Decision and Order May 12 2016
Controllable Expenses	\$3,294,964	\$3,294,964	3,064,964	3,064,964
Cost of Power	\$23,602,740	\$24,296,056	24,625,876	24,625,876
Working Capital Base	\$26,897,704	\$27,591,020	\$27,690,840	\$27,690,840
Working Capital Rate %	7.50%	7.50%	7.50%	7.50%
Working Capital Allowance	\$2,017,328	\$2,069,327	\$2,076,813	\$2,076,813

2) Revenue Requirement

As part of the Settlement Agreement, the Parties accepted that all elements of the Base Revenue Requirement, (with the exception of Cost of affiliate debt,) had been correctly determined in accordance with OEB policies and practices. The Cost of affiliate debt was determined through an oral hearing and the OEB's findings communicated in the May 12, 2016 Decision and Order.

a) <u>OM&A;</u>

As part of the Settlement Agreement the Parties accepted ORPC's evidence that the OM&A expenditures in the amount of \$3,064,964 was appropriate.

Table 4 - 2016 OM&A

	Application Aug 28 2015	IRs Jan 28 2016	Settlement Proposal Mar 2 2016	Decision and Order May 12 2016
Operations	\$630,467	\$630,467	\$529,246	\$529,246
Maintenance	\$802,123	\$802,123	\$673,343	\$673,343
Billing and Collecting	\$733,000	\$733,000	\$733,000	\$733,000
Community Relations	\$67,000	\$67,000	\$67,000	\$67,000
A&G +LEAP	\$1,062,375	\$1,062,375	\$1,062,375	\$1,062,375
Total	\$3,294,964	\$3,294,964	\$3,064,964	\$3,064,964

All Parties also agreed that ORPCs depreciation expense of \$739,929 was appropriate.

b) Cost of Capital;

As summarized in the Board's decision, the settlement agreement was a settlement of all issues except the interest rate for ORPCs long-term affiliate debt. In its Decision, the Board stated that it would not allow Ottawa River Power to recover 7.25% from customers for long-term debt in 2016 because it is significantly more than current market rates. In compliance with the OEB's decision, the utility has applied the Board prescribed long term debt rate of 4.54% for the purpose of calculating its capital structure and rate of return. The revised Capital Structure is shown below.

Table 5 – 2016 Cost of Capital

Particulars	Application Aug 28 2015	Interrogatori es Jan 28 2016	Settlement Proposal Mar 2 2016	Decision and Order May 12 2016
Debt				
Long-term (rate)	7.25%	7.25%	7.25%	4.54%
Short-term (rate)	2.09%	1.65%	1.65%	1.65%
Deemed Interest Expense	\$510,564	\$510,639	\$486,962	\$307,851
Equity (rate)	8.89%	9.19%	9.19%	9.19%
Return on Deemed Equity	\$442,682	\$454,946	\$433,852	\$433,852
WACC	7.73%	7.80%	7.80%	6.28%

The resulting Revenue Requirement is shown in the table below.

Table 6 –2016 Revenue Requirement

	Application Aug 28 2015	Interrogatories Jan 28 2016	Settlement Proposal Mar 2 2016	Decision and Order May 12 2016
OM&A Expenses	\$3,294,964	\$3,294,964	\$3,064,964	\$3,064,964
Amortization/Depreciation	\$749,620	\$749,620	\$739,929	\$739,929
Property Taxes	\$0	\$0	\$0	\$0
Capital Taxes	\$0	\$0	\$0	\$0
Income Taxes (Grossed up)	\$90,372	\$90,137	\$84,883	\$84,883
Other Expenses	\$0	\$0	\$0	\$0
Return				
Deemed Interest Expense	\$510,564	\$510,639	\$486,962	\$486,962
Return on Deemed Equity	\$442,682	\$454,946	\$433,852	\$307,851
Service Revenue Requirement (before Revenues)	\$5,088,203	\$5,100,306	\$4,810,590	\$4,631,479
Revenue Offsets	\$284,010	\$284,010	\$284,010	\$284,010
Base Revenue Requirement	\$4,804,193	\$4,816,296	\$4,526,580	\$4,347,469
Gross Revenue Deficiency/Sufficiency	\$674,940	\$691,073	\$486,753	\$307,641

3) Load Forecast, Cost Allocation and Rate Design

a) Customer Count Forecast

As part of the Settlement Agreement, the Parties accepted the customer count of 13,956 as being appropriate. The rates filed in conjunction with this draft rate order reflects the approved customer count.

Ottawa River Power Corporation EB-2014-0105 Draft Rate Order May 20, 2016

b) Load Forecast

As part of the Settlement Agreement, the Parties accepted the load forecast methodology (prior to any CDM adjustments) as being appropriate.

The approved load forecast is based on a weather adjusted and CDM adjusted load of 187,436,014 kWh, 215,408 kW and a year-end customer count of 13,956.

ORPC has updated its rate design calculation to reflect the decision. Appendix I show the details of the CDM adjustments while Appendix J shows the final CDM adjusted load forecast.

Table 7 – 2016 Load Forecast

Particulars	Application Aug 28 2015	IRs Jan 28 2016	Settlement Proposal Mar 2 2016	Decision and Order May 12 2016	
Residential					
# of Customers	9,463	9,463	9,463	9,463	
kWh	81,190,920	77,245,367	76,966,389	76,966,389	
General Service < 50 kW					
# of Customers	1,281	1,281	1,281	1,281	
kWh	32,329,405	34,421,978	34,297,661	34,297,661	
General Service > 50 kW - 4999 kW					
# of Customers	148	148	148	148	
kWh	70,929,970	71,194,283	74,077,571	74,077,571	
kW	195,150	195,878	210,853	210,853	
Sentinel Lighting					
# of Customers	195	195	195	195	
kWh	240,210	241,105	250,870	250,870	
kW	685	687	715	715	
Streetlighting					
# of Customers	2,849	2,849	2,849	2,849	
kWh	1,250,197	1,254,856	1,379,313	1,379,313	
kW	3,481	3,494	3,840	3,840	
Unmetered Scattered Load					
# of Customers	20	20	20	20	
kWh	444,487	446,143	464,212	464,212	
Totals					
Customers / Connections	13,956	13,956	13,956	13,956	
KWh	186,385,189	184,803,733	187,436,014	187,436,014	
kW from applicable classes	199,316	200,059	215,408	215,408	

C) Cost Allocation and Rate Design

As part of the Settlement Agreement, ORPC agreed to balance its revenue requirement across customer classes by using the OEB's standard methodology: that is by moving the revenue to cost ratios to the edge of the OEB range, if outside of the range, and then beginning with the lowest revenue to cost ratios, as determined by the cost allocation model, and increasing it until it matches the next lowest revenue to cost ratio, then continuing to increase each in this manner until the revenue requirement is balanced. The following Table sets out the results of the Cost Allocation model following the update to the Revenue Requirement.

ORPC is filing its revised Cost Allocation model in conjunction with this Draft Rate Order. Details of the revised Revenue to Cost Ratio can be found at Appendix K and details of the Rate Design can be found at Appendix L.

Table 8 – 2016 Revenue to Cost Ratio

IRs	Origi	inal Applicatio	ns	Interrogatories			
Customer Class Name	Calculated R/C Ratio	Proposed R/C Ratio	Variance	Calculated R/C Ratio	Proposed R/C Ratio	Variance	
Residential	0.95	0.97	-0.02	0.92	0.95	-0.03	
General Service < 50 kW	1.04	1.04	0.00	1.15	1.15	0.00	
General Service > 50 to 4999 kW	1.17	1.10	0.07	1.18	1.05	0.13	
Sentinel Ligthing	0.85	0.85	0.00	0.76	0.80	-0.04	
Streetlights	0.95	0.95	0.01	0.98	0.98	0.00	
Unmetered Scattered Load	0.43	0.60	-0.17	0.54	0.80	-0.26	

IRs	Settlemei	nt Proposal Ma	r 2 2016	Decision and Order May 12 2016			
Customer Class Name	Calculated R/C Ratio	Calculated R/C Ratio	Calculated R/C Ratio	Calculated R/C Ratio	Proposed R/C Ratio	Variance	
Residential	0.92	0.92	0.92	0.92	0.92	0.00	
General Service < 50 kW	1.16	1.16	1.16	1.12	1.12	0.00	
General Service > 50 to 4999 kW	1.16	1.16	1.16	1.17	1.17	0.00	
Sentinel Ligthing	0.77	0.77	0.77	0.77	0.80	-0.03	
Streetlights	1.23	1.23	1.23	1.23	1.20	-0.03	
Unmetered Scattered Load	0.52	0.52	0.52	0.54	0.80	-0.26	

Table 9 - Proposed 2016 Distribution Charges

Rate Design - Original Application				roposal Mar 2)16	Decision and Order May 12 2016		
Customer Class Name	per	Fixed Rate	Variable Rate	Fixed Rate	Variable Rate	Fixed Rate	Variable Rate
Residential	kWh	\$18.05	\$0.0114	\$14.59	\$0.0135	\$14.02	\$0.0129
General Service < 50 kW	kWh	\$27.35	\$0.0125	\$22.97	\$0.0131	\$22.97	\$0.0121
General Service > 50 to 4999 kW	kW	\$378.72	\$1.1140	\$86.14	\$3.5656	\$86.14	\$3.4039
Sentinel Ligthing	kW	\$3.58	\$10.8722	\$3.00	\$9.3167	\$3.00	\$8.4699
Streetlights	kW	\$2.61	\$13.9024	\$2.41	\$13.2071	\$2.41	\$12.0739
Unmetered Scattered Load	kWh	\$6.20	\$0.0059	\$10.85	\$0.0037	\$10.85	\$0.0031
		Cost Allocation - Minimum Fixed Rate (b)	Cost Allocation - Maximun Fixed Rate (b)	Cost Allocation - Minimum Fixed Rate (b)	Cost Allocation - Maximun Fixed Rate (b)	Cost Allocation - Minimum Fixed Rate (b)	Cost Allocation - Maximun Fixed Rate (b)
Residential	kWh	\$6.96	\$19.59	\$6.85	\$18.46	\$6.77	\$18.05
General Service < 50 kW	kWh	\$10.14	\$28.40	\$7.02	\$22.97	\$6.93	\$22.97
General Service > 50 to 4999 kW	kW	\$31.87	\$378.72	\$27.32	\$378.72	\$36.27	\$378.72
Sentinel Ligthing	kW	\$0.99	\$8.34	\$0.72	\$7.61	\$0.72	\$7.26
Streetlights	kW	\$0.80	\$4.41	\$0.66	\$3.26	\$0.66	\$3.15
Unmetered Scattered Load	kWh	\$7.53	\$18.03	\$2.88	\$10.79	\$2.88	\$10.55

4) Accounting

a) Deferral and Variance Accounts

As part of the Settlement Agreement, the Parties accepted the utility's Group 1 and 2 deferral and variance accounts balances, to be disposed over a 2 year period. ORPC notes that the balance for account 1576 which has a Weighted Average Cost of Capital ("WACC") applied to its balance was updated to reflect a 6.28% WACC.

The corresponding rate rider are presented at Appendix F

Table 10 - Deferral and Variance Account balances.

LV Variance Account	1550	165,499
Smart Metering Entity Charge Variance Account	1551	(2,211)
RSVA - Wholesale Market Service Charge	1580	(527,866)
RSVA - Retail Transmission Network Charge	1584	(12,007)
RSVA - Retail Transmission Connection Charge	1586	78,507
RSVA - Power (excluding Global Adjustment)	1588	(476,225)
RSVA - Global Adjustment	1589	699,279
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	(442,309)
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	(99,621)
Total of Group 1 Accounts (excluding 1589)		(1,316,232)
(5.55.55.5)		•
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	30,000
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0
Total of Group 2 Accounts		30,000
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	32,660
Total of Account 1562 and Account 1592		32,660
LRAM Variance Account (Enter dollar amount for each class)	1568	114,214
(Account 1568 - total amount allocated to	classes)	114,214
	Variance	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 a		(312,141)
Total of Account 1580 and 1588 (not allocated t	,	(1,004,091)
Balance of Account 1589 Allocated to No	on-WMPs	699,279
Group 2 Accounts - Total balance allocated to ea	ach class	30,000
Oroup 2 Accounts - Total balance anocated to ea	acii ciass	30,000
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0
Accounting Changes Under CGAAP Balance + Return Component	1576	(147,383)
Total Balance Allocated to each class for Accounts 1575 and 1576	.0.0	(147,383)

b) Stranded Meters

ORPC accepts Board's approval of recovery of the net book value of \$61,500 of meters removed from service when they were replaced with smart meters. ORPC proposed recovery from all customer classes through stranded meter rate riders ("SMRRs"), over a 10 month period as guided by the Board in its decision. The SMRR is presented below.

Table 11 – Stranded Meter Rate Rider.

Customer Class Name	Net Book Value	% share	Annual \$	Customer	Rate	per month
Residential	\$150,373.94	66.19%	50124.65	9384	\$5.34	\$0.45
General Service < 50 kW	\$76,811.35	33.81%	25603.78	1300	\$19.70	\$1.64
General Service > 50 to 4999 kW	\$0.00	0.00%	0.00	146	\$0.00	\$0.00
		100.00%				
	TOTAL	200.00%				

Total for Recovery		227,185
Recovery Period (years)	3	
Annual Recovery		75,728

5) Other; Foregone Revenue

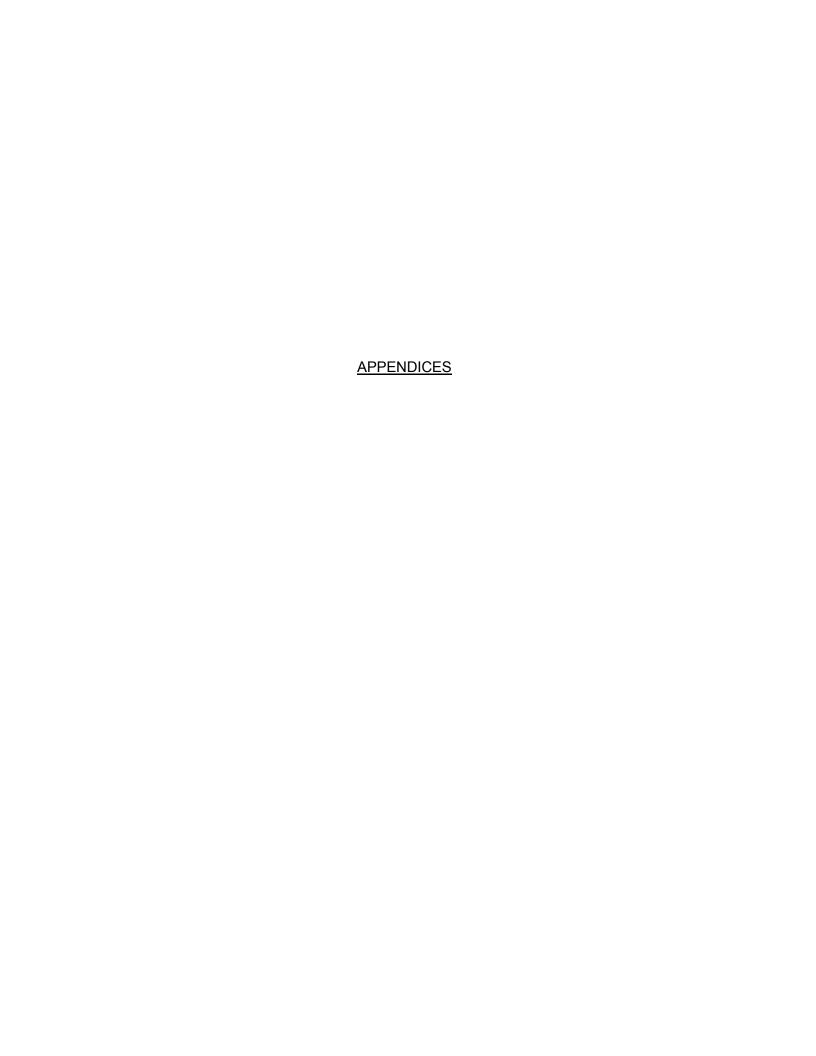
In its decision, the OEB has indicated that rates are made effective May 1, 2016, and will be implemented June 1, 2016. ORPC has therefore calculated a foregone revenue and rate riders to recover the difference between the effective date of May 1, 2016 and the implementation date of June 1, 2016. The rate rider is calculated below.

Table 12 – Foregone Revenue Rate Rider.

Monthly Service Charge	New Rate (1)	Existing Rate (2)	Difference	Rate Rider
Residential	\$14.02	\$10.99	\$3.03	\$0.25
General Service < 50 kW	\$22.97	\$22.97	\$0.00	\$0.00
General Service > 50 to 4999 kW	\$86.14	\$378.72	-\$292.58	-\$24.38
Sentinel Ligthing	\$3.00	\$2.60	\$0.40	\$0.03
Streetlights	\$2.41	\$2.22	\$0.19	\$0.02
Unmetered Scattered Load	\$10.85	\$6.25	\$4.60	\$0.38
Distribution Volumetric Rate *	New Rate (1)	Existing Rate (2)	Difference	Rate Rider
Residential	\$0.0129	\$0.0150	-\$0.0021	-\$0.0002
General Service < 50 kW	\$0.0121	\$0.0105	\$0.0016	\$0.0001
General Service > 50 to 4999 kW	\$3.4039	\$0.6489	\$2.7550	\$0.2296
Sentinel Ligthing	\$8.4699	\$7.8817	\$0.5882	\$0.0490
Streetlights	\$12.0739	\$12.1768	-\$0.1029	-\$0.0086
Unmetered Scattered Load	\$0.0031	\$0.0020	\$0.0011	\$0.0001

		,	17 30	2 75	78		+	+				Recond	iliation		
Rate Class		Number	of Customers/C	onnections	Test Year Cor	sumption	Pr	oposed Rate	es	Revenues from		Rev at	Difference in		
	Customers/ Connections	Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric		proposed Foregone Rev Rate Rider	Rev at existing Rates	Dronnead	Rev	A 100 A 2 A 2 A 2 A 2 A 2 A 2 A 2 A 2 A 2 A	Rev Req to collect
				8		- 3		kWh	kW				8		
Residential	Customers			9,463.00	76,966,389		\$0.2525	-\$0.0002		\$15,253.43	\$2,402,476.27	\$2,585,517.41	\$183,041.14	\$15,253.43	
General Service < 50 kW	Customers			1,281.00	34,297,661		\$0.0000	\$0.0001	30-74-74-74-F	\$4,534.46	\$713,220.28	\$767,633.76	\$54,413.48	\$4,534.46	
General Service > 50 to 4999 kW	Customers			148.00	74,077,571	210,853	-\$24.3817		\$0.23	\$5,106.61	\$787,179.30	\$848,458.65	\$61,279.35	\$5,106.61	
Sentinel Ligthing	Customers			195.00	250,870	715	\$0.0333		\$0.05	\$113.04	\$11,718.44	\$13,074.95	\$1,356.51	\$113.04	
Streetlights	Connections			2,849.00	1,379,313	3,840	\$0.0158	1 99.	-\$0.01	\$508.38	\$122,658.04	\$128,758.63	\$6,100.59	\$508.38	
Unmetered Scattered Load	Connections			20.00	464,212		\$0.3833	\$0.0001	111	\$133.10	\$2,428.42	\$4,025.60	\$1,597.18	\$133.10	
								9 9					2 111.0		
Total				g go	ţo.			9 (6		\$25,649.02	\$4,039,680.74	\$4,347,468.99	\$307,788.25	\$25,649.02	

reconciles



Ottawa River Power Corporation EB-2014-0105 Draft Rate Order May 20, 2016

Appendix A - Tariff of Rates and Charges

Effective Date May 1, 2016 Implementation Date June 1, 2016

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2014-0105

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to accounts for customers residing in single dwelling units that consist of a detached house, semi detached, duplex, triplex or quadruplex house, or individually metered apartment building. Further servicing details are available in the utility's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Service Charge Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018 Rate Rider for Disposition of Residual Historical Smart Meter Costs – effective until December 31, 2020 Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2019 Rate Rider for Recovery of Foregone Revenue – effective until July 31, 2016 Rate Rider for Recovery of Foregone Revenue – effective until July 31, 2016 Distribution Volumetric Rate Low Voltage Service Rate	\$ \$ \$ \$ \$/kWh \$/kWh	14.02 0.79 1.68 0.45 0.25 (0.0002) 0.0129 0.0008
Rate Rider for Disposition of Global Adjustment-Account (2016) – effective until December 31, 2018 Applicable only for Non-RPP Customers	\$/kWh	0.0050
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2018 (1550,1551,1584,1586,1595) Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2018 (1580,1588) Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2018 (Group 2)	\$/kWh \$/kWh \$	(0.0008) (0.0027) 0.06
Rate Rider for Disposition of Account 1576 – effective until December 31, 2018 Rate Rider for Recovery of LRAM Variance Account – effective until December 31, 2016	\$/kWh \$/kWh	(0.0004) 0.0003
Retail Transmission Rate – Network Service Rate Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh \$/kWh	0.0059 0.0045
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate Rural or Remote Electricity Rate Protection Charge (RRRP) Ontario Electricity Support Program Charge (OESP) Standard Supply Service – Administrative Charge (if applicable)	\$/kWh \$/kWh \$/kWh \$	0.0036 0.0013 0.0011 0.25

Effective Date May 1, 2016 Implementation Date June 1, 2016

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2014-0105

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

In addition to the charges specified on page 1 of this tariff of rates and charges, the following credits are to be applied to eligible residential customers.

APPLICATION

The application of the credits is in accordance with the Distribution System Code (Section 9) and subsection 79.2 of the Ontario Energy Board Act, 1998.

The application of these credits shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

In this class

"Aboriginal person" includes a person who is a First Nations person, a Métis person or an Inuit person;

"account-holder" means a consumer who has an account with a distributor that falls within a residential-rate classification as specified in a rate order made by the Ontario Energy Board under section 78 of the Act, and who lives at the service address to which the account relates for at least six months in a year;

"electricity-intensive medical device" means an oxygen concentrator, a mechanical ventilator, or such other device as may be specified by the Ontario Energy Board;

"household" means the account-holder and any other people living at the accountholder's service address for at least six months in a year, including people other than the account-holder's spouse, children or other relatives;

"household income" means the combined annual after-tax income of all members of a household aged 16 or over;

MONTHLY RATES AND CHARGES

but does not include account-holders in Class G.

Class A (a) account-holders with a household income of \$28,000 or less living in a household of one or two persons; (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of three persons; (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of five persons; (d) account-holders with a household income of between \$48,001 and \$52,000 living in a household of seven or more persons; but does not include account-holders in Class E. OESP Credit	\$ (30.00)
Class B (a) account-holders with a household income of \$28,000 or less living in a household of three persons; (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of four persons; (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of six persons; but does not include account-holders in Class F. OESP Credit	\$ (34.00)
Class C (a) account-holders with a household income of \$28,000 or less living in a household of four persons; (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of five persons; (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of seven or more persons;	

(38.00)

Effective Date May 1, 2016 Implementation Date June 1, 2016

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2014-0105

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS	LB-2014-0103
Class D (a) account-holders with a household income of \$28,000 or less living in a household of five persons; (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of six persons; but does not include account-holders in Class H. OESP Credit	\$ (42.00)
Class E Class E comprises account-holders with a household income and household size described under Class A who also meet any of the following conditions: (a) the dwelling to which the account relates is heated primarily by electricity; (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates. OESP Credit	\$ (45.00)
Class F (a) account-holders with a household income of \$28,000 or less living in a household of six or more persons; (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of seven or more persons; or (c) account-holders with a household income and household size described under Class B who also meet any of the following conditions: i. the dwelling to which the account relates is heated primarily by electricity; ii. the account-holder or any member of the account-holder's household is an Aboriginal person; or iii. the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates. OESP Credit	\$ (50.00)
Class G Class G comprises account-holders with a household income and household size described under Class C who also meet any of the following conditions: (a) the dwelling to which the account relates is heated primarily by electricity; (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates. OESP Credit	\$ (55.00)
Class H Class H comprises account-holders with a household income and household size described under Class D who also meet any of the following conditions: (a) the dwelling to which the account relates is heated primarily by electricity; (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates. OESP Credit	\$ (60.00)
Class I Class I comprises account-holders with a household income and household size described under paragraphs (a) or (b) of Class F who also meet any of the following conditions: (a) the dwelling to which the account relates is heated primarily by electricity; (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates. OESP Credit	\$ (75.00)

Effective Date May 1, 2016 Implementation Date June 1, 2016

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2014-0105

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification refers to a non-residential account taking electricity at 750 volts or less whose monthly peak demand is less than or expected to be less than 50 kW. Further servicing details are available in the utility's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Service Charge Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018 Rate Rider for Disposition of Residual Historical Smart Meter Costs – effective until December 31, 2019 Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2019 Rate Rider for Recovery of Foregone Revenue – effective until July 30, 2016 Distribution Volumetric Rate Low Voltage Service Rate	\$ \$ \$ \$/kWh \$/kWh \$/kWh	22.97 0.79 4.47 1.64 0.0001 0.0121 0.0007
Rate Rider for Disposition of Global Adjustment-Account (2016) – effective until December 31, 2017 Applicable only for Non-RPP Customers	\$/kWh	0.0050
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2018 (1550,1551,1584,1586,1595) Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2018 (1580,1588) Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2018 (Group 2)	\$/kWh \$/kWh \$/kWh	(0.0008) (0.0027) 0.0001
Rate Rider for Disposition of Account 1576 – effective until December 31, 2017 Rate Rider for Recovery of LRAM Variance Account – effective until December 31, 2016	\$/kWh \$/kWh	(0.0004) 0.0003
Retail Transmission Rate – Network Service Rate Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh \$/kWh	0.0054 0.0040
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate Rural or Remote Electricity Rate Protection Charge (RRRP) Ontario Electricity Support Program Charge (OESP) Standard Supply Service – Administrative Charge (if applicable)	\$/kWh \$/kWh \$/kWh \$	0.0036 0.0013 0.0011 0.25

Effective Date May 1, 2016 Implementation Date June 1, 2016

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2014-0105

GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service Customers requiring a connection with a connected load equal to or greater than 50 kW but less than 5,000kW. A General Service building is supplied at one service voltage per land parcel. Depending upon the location of the building the supply voltage will be one of the following:

- 120/240 volts 1 phase 3 wire
- 120/208 volts 3 phase 4 wire
- 347/600 volts 3 phase 4 wire

Depending upon the location of the building, primary supplies to transformers and customer owned Sub-Stations will be one of the following as determined by the Distributor:

- 7,200/12,400 volts 3 phase 4 wire
- 44,000 volts 3 phase 3 wire

Further servicing details are available in the distributor's Conditions of Service

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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Service Charge Rate Rider for Recovery of Foregone Revenue – effective until July 30, 2016 Rate Rider for Recovery of Foregone Revenue – effective until July 30, 2016 Distribution Volumetric Rate Low Voltage Service Rate	\$ \$ \$/kW \$/kW \$/kW	86.14 (24.38) 0.2296 3.4039 0.2787
Rate Rider for Disposition of Global Adjustment-Account (2016) – effective until December 31, 2017 Applicable only for Non-RPP Customers	\$/kW	1.7427
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2018 (1550,1551,1584,1586,1595) Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2018 (1580,1588) Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2018 (Group 2)	\$/kW \$/kW \$/kW	(0.2915) (0.9443) 0.0282
Rate Rider for Disposition of Account 1576 – effective until December 31, 2017 Rate Rider for Recovery of LRAM Variance Account – effective until December 31, 2016	\$/kW \$/kW	(0.1386) 0.0171
Retail Transmission Rate – Network Service Rate Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW \$/kW	2.2211 1.6062
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate Rural or Remote Electricity Rate Protection Charge (RRRP) Ontario Electricity Support Program Charge (OESP) Standard Supply Service – Administrative Charge (if applicable)	\$/kWh \$/kWh \$/kWh \$	0.0036 0.0013 0.0011 0.25

Effective Date May 1, 2016 Implementation Date June 1, 2016

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2014-0105

UNMETERED SCATTERED LOAD

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

\$ \$ \$/kWh \$/kWh	10.85 0.38 0.0031 0.0001 0.0007
\$/kWh	0.0050
\$/kWh	(0.0008)
\$/kWh	(0.0027)
\$/kWh	0.0001
\$/kWh	(0.0004)
\$/kWh	0.0003
\$/kWh	0.0054
\$/kWh	0.0040
\$/kWh	0.0036
\$/kWh	0.0013
\$/kWh	0.0011
\$	0.25
	\$ \$/kWh

Effective Date May 1, 2016 Implementation Date June 1, 2016

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2014-0105

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification is a sub-category of the street lighting load. These customers are billed on a fixed load based on the size of bulb. Further servicing details are available in the utility's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Service Charge Rate Rider for Recovery of Foregone Revenue – effective until July 30, 2016 Distribution Volumetric Rate Rate Rider for Recovery of Foregone Revenue – effective until July 30, 2016 Low Voltage Service Rate	\$ \$ \$/kW \$/kWh \$/kW	3.00 0.03 8.4699 0.0490 0.0007
Rate Rider for Disposition of Global Adjustment-Account (2016) – effective until December 31, 2017 Applicable only for Non-RPP Customers	\$/kW	1.7808
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2018 (1550,1551,1584,1586,1595) Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2018 (1580,1588) Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2018 (Group 2)	\$/kWh \$/kWh \$/kWh	(0.2979) (0.9650) 0.0288
Rate Rider for Disposition of Account 1576 – effective until December 31, 2017 Rate Rider for Recovery of LRAM Variance Account – effective until December 31, 2016	\$/kW \$/kW	(0.0004) (0.1416)
Retail Transmission Rate – Network Service Rate Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW \$/kW	1.6835 1.2678
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate Rural or Remote Electricity Rate Protection Charge (RRRP) Ontario Electricity Support Program Charge (OESP) Standard Supply Service – Administrative Charge (if applicable)	\$/kWh \$/kWh \$/kWh \$	0.0036 0.0013 0.0011 0.25

Effective Date May 1, 2016 Implementation Date June 1, 2016

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2014-0105

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to roadway lighting within the town, and private roadway lighting operation, controlled by photo cells. The consumption for these customers is based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the utility's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Service Charge Rate Rider for Recovery of Foregone Revenue – effective until July 30, 2016 Distribution Volumetric Rate Rate Rider for Recovery of Foregone Revenue – effective until July 30, 2016 Low Voltage Service Rate	\$ \$ \$/kW \$/kWh \$/kW	2.41 0.02 12.0739 0.0001 (0.0086)
Rate Rider for Disposition of Global Adjustment-Account (2016) – effective until December 31, 2017 Applicable only for Non-RPP Customers	\$/kW	1.7626
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2018 (1550,1551,1584,1586,1595) Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2018 (1580,1588) Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2018 (Group 2)	\$/kWh \$/kWh \$/kWh	(0.2948) (0.9551) 0.0285
Rate Rider for Disposition of Account 1576 – effective until December 31, 2017 Rate Rider for Recovery of LRAM Variance Account – effective until December 31, 2016	\$/kW \$/kW	(0.1402) 0.0602
Retail Transmission Rate – Network Service Rate Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW \$/kW	1.6750 1.2418
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate Rural or Remote Electricity Rate Protection Charge (RRRP) Ontario Electricity Support Program Charge (OESP) Standard Supply Service – Administrative Charge (if applicable)	\$/kWh \$/kWh \$/kWh \$	0.0036 0.0013 0.0011 0.25

Effective Date May 1, 2016 Implementation Date June 1, 2016

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2014-0105

microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the utility's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge \$ 5.40

Effective Date May 1, 2016 Implementation Date June 1, 2016

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2014-0105

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month \$/kW (0.45)
Primary Metering Allowance for transformer losses – applied to measured demand and energy % (1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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Customer Administration Arrears Certificate Easement Letter Credit reference/credit check (plus credit agency costs) Returned Cheque charge (plus bank charges) Account set up charge/change of occupancy charge (plus credit agency costs if applicable) Meter dispute charge plus Measurement Canada fees (if meter found correct) Special meter reads	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	15.00 15.00 15.00 20.00 30.00 45.00 30.00
Non-Payment of Account Late Payment - per month Late Payment - per annum Collection of Account Charge – no disconnection Disconnect/Reconnect at Meter - during Regular Hours Disconnect/Reconnect at Pole - during Regular Hours Install/Remove load control device – during regular hours	% % \$ \$ \$	1.50 19.56 30.00 40.00 time and materials 40.00
Other Temporary service install and remove – overhead – no transformer Temporary service install and remove – underground – no transformer Specific Charge for Access to the Power Poles – per pole/year	\$ \$ \$	time and materials time and materials 22.35

Effective Date May 1, 2016 Implementation Date June 1, 2016

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2014-0105

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0457
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0396

Ottawa River Power Corporation EB-2014-0105 Draft Rate Order May 20, 2016

Appendix B – Bill Impacts

Customer Class: Residential
TOU / non-TOU: TOU

Loss Factor (%)

Consumption November 1 - April 30 (Select this radio button for applications filed after Oct 31) Current Board-Approved
Rate Volume Charge Rate harge Charge Unit % Change (\$) (\$) (\$) (\$) \$ Change Monthly Service Charge Monthly 10.99 10.99 14.02 14.02 Smart Meter Rate Adder Stranded Meter Rate Rider 0.45 0.45 0.45 Smart Meter Disposition Rider \$ 1.68 \$ 1.68 1.68 Distribution Volumetric Rate per kWh 0.0150 206 3.09 \$ 0.0129 206 \$ 2.66 0.43 -13.95% Smart Meter Disposition Rider per kWh 206 206 206 206 LRAM & SSM Rate Rider per kWh 206 206 206 206 206 206 206 206 206 206 206 206 206 206 33.55% Sub-Total A (excluding pass through) 14.08 18.80 4.72 Rate Rider Calculation fo Deferral / Variance Accounts 206 \$ 0.0008 206 -\$ -\$ per kWh -\$ 0.17 0.17 Balances (excluding Global Adj.) Rate Rider Calculation for Deferral / Variance Accounts 0.0027 0.55 0.55 per kWh 206 206 -\$ -\$ Balances (excluding Global Adj.) NON-WMP Rate Rider Calculation for RSVA 206 \$ \$ - Power - Global Adjustment per kWh 206 Rate Rider Calculation for Group Monthly 206 \$ 0.0598 \$ 0.06 \$ 0.06 2 Accounts Rate Rider Calculation for per kWh 206 0.0004 206 0.08 0.08 Accounts 1575 and 1576 Rate Rider Calculation for 206 \$ per kWh 206 \$ 0.0003 0.06 0.06 \$ Accounts 1568 per kWh 0.0011 206 0.23 \$ 0.0008 206 0.16 -\$ 0.06 -27.27% Low Voltage Charges Line Losses on Cost of Power per kWh 0.1077 8.034 0.86 0.1077 1.01 0.15 17.18% Smart Meter Entity Charge per kWh 0.7900 0.79 0.7900 0.79 Sub-Total B - Distribution \$ 4.12 25.83% 15.96 20.08 (includes Sub-Total A) -5.61% 0.0063 0.0059 0.08 RTSR - Network per kWh 214 \$ 1.35 215 RTSR - Line and Transformation 215 per kWh 0.0045 214 \$ 0.96 \$ 0.0045 \$ 0.98 \$ 0.01 1.30% Connection
Sub-Total C - Delivery 18.27 \$ 22.33 \$ 4.06 22.22% (including Sub-Total B)
Wholesale Market Service per kWh \$ 0.0036 214 \$ 0.77 \$ 0.0036 215 \$ 0.78 \$ 0.00 0.64% Charge (WMSC) per kWh Rural and Remote Rate 0.0013 \$ 0.0013 215 \$ 0.00 214 \$ 0.28 0.28 0.64% Protection (RRRP) Standard Supply Service Monthly \$ 0.00% \$ 0.2500 \$ 0.25 0.2500 \$ 0.25 Charge 0.00% **OEAP** per kWh 0.0011 206 \$ 0.23 0.0011 206 \$ 0.23 \$ TOU - Off Peak 0.0830 132 10.94 0.0830 132 10.94 0.00% per kWh TOU - Mid Peak per kWh 0.1280 37 37 4.75 \$ 0.1280 37 4.75 0.00% TOU - On Peak 0.1750 37 0.00% per kWh 0.1750 6.49 \$ \$ \$ 6.49 Energy - RPP - Tier 1 per kWh 0.0990 206 \$ 20.39 0.0990 206 20.39 0.00% Energy - RPP - Tier 2 per kWh 0.1160 0.1160 Total Bill on TOU (before 41.98 46.04 \$ 4.07 9.69% Taxes) HST 13% 5.46 13% 5.99 \$ 0.53 9.69% Total Bill (including HST) 47.43 \$ 52.03 4.60 9.69% Ontario Clean Energy Benefit ¹ Total Bill on TOU (including OCEB) 42.69 46.83 4.14 9.69% Total Bill on RPP (before 40.19 44.26 4.07 10.12% Taxes) HST 13% 5.23 13% 5.75 0.53 10.12% Total Bill (including HST) 45.42 50.01 4.60 10.12% Ontario Clean Energy Benefit ¹ Total Bill on RPP (including OCEB) 10.139 4.14 40.88 45.01 10.12%

3.90%

Customer Class: Residential
TOU / non-TOU: TOU

Loss Factor (%)

750 kWh May 1 - October 31 Consumption November 1 - April 30 (Select this radio button for applications filed after Oct 31) Current Board-Approved
Rate Volume Charge Rate harge Charge Unit % Change (\$) (\$) (\$) (\$) \$ Change Monthly Service Charge Monthly 10.99 10.99 14.02 14.02 Smart Meter Rate Adder Stranded Meter Rate Rider 0.45 0.45 0.45 Smart Meter Disposition Rider \$ 1.68 \$ 1.68 1.68 Distribution Volumetric Rate per kWh 0.0150 750 \$ 11.25 \$ 0.0129 750 \$ 9.68 1.57 -13.95% Smart Meter Disposition Rider per kWh 750 750 750 750 LRAM & SSM Rate Rider per kWh 750 750 750 750 750 750 750 750 750 750 750 750 750 750 Sub-Total A (excluding pass through) 22.24 25.83 3.59 16.12% Rate Rider Calculation fo Deferral / Variance Accounts 750 \$ 750 -\$ per kWh -\$ 0.0008 -\$ 0.63 0.63 Balances (excluding Global Adj.) Rate Rider Calculation for Deferral / Variance Accounts 0.0027 2.02 per kWh 750 750 -\$ 2.02 -\$ Balances (excluding Global Adj.) NON-WMP Rate Rider Calculation for RSVA 750 750 \$ \$ - Power - Global Adjustment per kWh Rate Rider Calculation for Group Monthly 750 \$ 0.0598 \$ 0.06 \$ 0.06 2 Accounts Rate Rider Calculation for 750 per kWh 750 0.0004 0.30 0.30 Accounts 1575 and 1576 Rate Rider Calculation for \$ per kWh 750 \$ 0.0003 750 0.22 0.22 \$ Accounts 1568 per kWh 0.0011 750 0.83 \$ 0.0008 750 0.60 -\$ 0.23 -27.27% Low Voltage Charges Line Losses on Cost of Power per kWh 0.1077 29.25 0.1077 34.275 3.69 0.54 17.18% Smart Meter Entity Charge per kWh 0.7900 0.79 0.7900 0.79 Sub-Total B - Distribution 28.24 \$ 27.00 \$ 1.24 4.59% (includes Sub-Total A) -5.61% 0.0063 0.0059 0.28 RTSR - Network per kWh 4.91 784 4.63 -\$ RTSR - Line and Transformation 779 \$ per kWh 0.0045 3.51 \$ 0.0045 784 \$ 3.55 \$ 0.05 1.30% Connection
Sub-Total C - Delivery 35.42 \$ 36.43 \$ 1.01 2.85% (including Sub-Total B)
Wholesale Market Service per kWh \$ 0.0036 779 \$ 2.81 \$ 0.0036 784 \$ 2.82 \$ 0.02 0.64% Charge (WMSC) Rural and Remote Rate per kWh 0.0013 779 \$ \$ 0.0013 784 \$ 0.01 1.01 1.02 0.64% Protection (RRRP) Standard Supply Service Monthly \$ \$ 0.2500 \$ 0.25 0.2500 \$ 0.25 0.00% Charge 0.00% **OEAP** per kWh 0.0011 750 \$ 0.83 0.0011 750 \$ 0.83 \$ TOU - Off Peak 0.0830 480 39.84 0.0830 480 39.84 0.00% per kWh TOU - Mid Peak per kWh 0.1280 135 17.28 \$ 0.1280 135 17.28 0.00% TOU - On Peak 135 \$ 0.1750 135 \$ \$ 0.00% per kWh 0.1750 23.63 \$ \$ 23.63 Energy - RPP - Tier 1 per kWh 0.0990 600 59.40 0.0990 600 0.00% Energy - RPP - Tier 2 per kWh 0.1160 150 17.40 0.1160 150 17 40 0.00% Total Bill on TOU (before 121.06 \$ 122.09 \$ 1.03 0.85% Taxes) HST 13% 15.74 13% 15.87 \$ \$ 0.13 0.85% Total Bill (including HST) 136.80 137.97 0.85% 1.17 Ontario Clean Energy Benefit ¹ Total Bill on TOU (including OCEB) 0.85% 123.12 124.17 1.05 Total Bill on RPP (before 117.11 \$ 118.15 \$ 0.88% 1.03 Taxes) 13% 15.22 13% 15.36 0.13 0.88% Total Bill (including HST) 132.34 133.51 1.17 0.88% Ontario Clean Energy Benefit ¹ Total Bill on RPP (including OCEB) 119.11 120.16 0.88% 1.05

3.90%

Customer Class: General Service < 50KW

TOU / non-TOU: TOU

Loss Factor (%)

2,000 kWh May 1 - October 31 Consumption November 1 - April 30 (Select this radio button for applications filed after Oct 31) Current Board-Approved
Rate Volume Charge Rate Charge Charge Unit (\$) (\$) (\$) (\$) \$ Change % Change Monthly Service Charge Monthly 22.9 22.97 22.97 22.97 Smart Meter Rate Adder Stranded Meter Rate Rider Monthly 1.64 1.64 Smart Meter Disposition Rider Monthly \$ 4.47 4.47 4.47 Distribution Volumetric Rate per kWh 0.0105 2000 21.00 \$ 0.0121 2000 \$ 24.17 3.17 15.11% Smart Meter Disposition Rider per kWh 2000 2000 LRAM & SSM Rate Rider per kWh 2000 2000 2000 2000 2000 2000 2000 2000 2000 2000 2000 2000 2000 2000 2000 2000 Sub-Total A (excluding pass through) 43.97 53.25 9.28 21.12% Rate Rider Calculation fo Deferral / Variance Accounts 2000 \$ -\$ 0.0008 per kWh 2000 -\$ 1.67 -\$ 1.67 Balances (excluding Global Adj.) Rate Rider Calculation for Deferral / Variance Accounts 2000 0.0027 2000 -\$ 5.38 -\$ 5.38 Balances (excluding Global Adj.) NON-WMP Rate Rider Calculation for RSVA - Power - Global Adjustment 2000 \$ 2000 \$ Rate Rider Calculation for Group 2000 \$ 0.0001 2000 \$ 0.16 \$ 0.16 2 Accounts Rate Rider Calculation for per kWh 2000 0.0004 2000 -\$ 0.79 0.79 Accounts 1575 and 1576 Rate Rider Calculation for 2000 \$ \$ 0.66 per kWh 0.0003 2000 \$ 0.66 Accounts 1568 per kWh 0.0010 2000 2.00 0.0007 2000 \$ 1.40 -\$ 0.60 -30.00% Low Voltage Charges Line Losses on Cost of Power per kWh 0.1077 0.1077 91.4 1.44 17.18% Smart Meter Entity Charge per kWh 0.7900 0.79 0.7900 0.79 Sub-Total B - Distribution \$ \$ 5.65% 55.16 58.27 3.12 (includes Sub-Total A) -5.61% 0.0058 2078 \$ 0.0054 209 0.68 RTSR - Network per kWh 12.05 11.38 RTSR - Line and Transformation \$ per kWh 0.0040 2078 \$ 8.31 0.0040 209 \$ 1.30% \$ 8.42 0.11 Connection
Sub-Total C - Delivery 75.52 \$ 78.07 \$ 2.55 3.37% (including Sub-Total B)
Wholesale Market Service per kWh \$ 0.0036 \$ 0.0036 Charge (WMSC) 2078 \$ 7.48 209 7.53 0.05 0.64% Rural and Remote Rate per kWh 0.0013 \$ 0.0013 0.64% 2078 \$ Protection (RRRP) 2.70 209 \$ 2.72 \$ 0.02 Standard Supply Service Monthly Charge 0.2500 0.25 0.2500 0.25 0.00% **OEAP** per kWh 0.0011 2000 2.20 0.0011 2000 2.20 0.00% TOU - Off Peak 0.0830 106.24 0.0830 106.24 0.00% 1280 1280 per kWh TOU - Mid Peak per kWh 0.1280 360 46.08 \$ 0.1280 360 46.08 0.00% TOU - On Peak 360 \$ 0.1750 360 0.00% per kWh 0.1750 63.00 63.00 Energy - RPP - Tier 1 per kWh 0.0990 600 0.00% 1400 Energy - RPP - Tier 2 per kWh 0.1160 162.40 0.1160 1400 162.40 0.00% Total Bill on TOU (before 303.47 \$ 306.09 2.61 0.86% Taxes) 0.86% HST 13% 39.45 13% 39.79 0.34 Total Bill (including HST) 342.93 345.88 2.95 0.86% Ontario Clean Energy Benefit ¹ Total Bill on TOU (including OCEB) 308.64 0.86% \$ 311.29 2.65 Total Bill on RPP (before 309.95 \$ 312.57 \$ 2.61 0.84% Taxes) 13% 40.29 13% 40.63 0.34 0.84% Total Bill (including HST) 350.25 \$ 353.20 2.95 0.84% Ontario Clean Energy Benefit ¹ Total Bill on RPP (including OCEB) 315.23 \$ 317.88 2.65 0.84%

3.90%

Customer Class: General Service > 50KW

TOU / non-TOU: TOU

Loss Factor (%)

Consumption November 1 - April 30 (Select this radio button for applications filed after Oct 31) Current Board-Approved
Rate Volume Charge Rate Charge Charge Unit (\$) (\$) (\$) \$ Change Monthly Service Charge Monthly 378.72 378.72 86.14 86.14 Smart Meter Rate Adder Stranded Meter Rate Rider \$ Distribution Volumetric Rate per kW 0.6489 100 \$ 64.89 \$ 3.4039 100 \$ 340.39 275.50 424.57% Smart Meter Disposition Rider per kW 100 100 100 100 LRAM & SSM Rate Rider per kW 100 \$ \$ \$ \$ \$ \$ \$ 100 \$ 100 100 100 100 100 \$ 100 100 100 100 100 100 100 Sub-Total A (excluding pass through) 443.61 426.53 17.08 -3.85% per kW Rate Rider Calculation for Deferral / Variance Accounts 100 \$ 100 -\$ -\$ 0.2915 -\$ 29.15 29.15 Balances (excluding Global Adj.) Rate Rider Calculation for per kW Deferral / Variance Accounts 100 0.9443 100 -\$ 94.43 -\$ Balances (excluding Global Adj.) NON-WMP Rate Rider Calculation for RSVA per kWh 100 \$ 1.7427 100 \$ 174.27 \$ 174.27 - Power - Global Adjustment Rate Rider Calculation for Group per kWh 100 0.0282 100 \$ 2.82 \$ 2.82 2 Accounts Rate Rider Calculation for per kW 100 100 0.1386 -\$ 13.86 -\$ 13.86 Accounts 1575 and 1576 Rate Rider Calculation for per kW 100 \$ 0.1094 100 \$ 10.94 \$ 10.94 Accounts 1568 per kW 0.3954 100 39.54 0.2787 100 27.87 -\$ 11.67 -29.51% Low Voltage Charges \$ Line Losses on Cost of Power per kW 0.1077 3.9 0.42 0.1077 4.57 0.49 0.07 17.18% Smart Meter Entity Charge per kW 0.7900 0.79 0.7900 0.79 Sub-Total B - Distribution \$ \$ 21.91 4.52% 484.36 506.27 (includes Sub-Total A) -5.61% 2.3683 232.26 13.81 RTSR - Network per kW 104 \$ 246.07 2.2211 105 \$ RTSR - Line and Transformation per kW \$ 1.5959 104 \$ 165.81 \$ 1.6062 105 \$ 167.97 2.15 1.30% Connection
Sub-Total C - Delivery 896.24 \$ 906.49 \$ 10.25 1.14% (including Sub-Total B)
Wholesale Market Service per kWh \$ \$ 0.0036 104 \$ 0.37 \$ 0.0036 105 \$ 0.38 0.00 0.64% Charge (WMSC) Rural and Remote Rate per kWh 0.0013 \$ 0.0013 105 0.14 \$ 0.00 0.64% 104 \$ 0.14 \$ Protection (RRRP) Standard Supply Service Monthly \$ \$ 0.2500 0.25 0.2500 \$ 0.25 0.00% Charge **OEAP** per kWh 0.0011 100 \$ 0.11 0.0011 100 \$ 0.11 0.00% TOU - Off Peak 0.0830 64 5.31 0.0830 64 0.00% per kWh 5.31 TOU - Mid Peak per kWh 0.1280 18 2.30 \$ 0.1280 18 2.30 0.00% TOU - On Peak 0.1750 \$ \$ per kWh 0.1750 18 \$ 3.15 \$ 18 3.15 0.00% Energy - RPP - Tier 1 per kWh 0.0990 100 0.0990 100 0.00% Energy - RPP - Tier 2 per kWh 0.1160 0.1160 Total Bill on TOU (before 907.88 918.13 10.26 1.13% Taxes) HST 13% 118.02 13% 119.36 1.33 1.13% Total Bill (including HST) 1,025.90 \$ 1,037.49 11.59 1.13% Ontario Clean Energy Benefit ¹ Total Bill on TOU (including OCEB) 1.13% 923.31 933.74 10.43 Total Bill on RPP (before 907.01 \$ 917.27 \$ 10.26 1.13% Taxes) 13% 117.91 13% 119.24 1.33 1.13% Total Bill (including HST) 1,024.92 \$ 1,036.51 11.59 1.13% Ontario Clean Energy Benefit ¹ Total Bill on RPP (including OCEB) 922.43 932.86 10.43 1.13%

3.90%

Customer Class: Sentinel
TOU / non-TOU: TOU

Loss Factor (%)

1 kV May 1 - October 31 Consumption November 1 - April 30 (Select this radio button for applications filed after Oct 31) Current Board-Approved
Rate Volume Charge Charge Rate Charge Unit (\$) % Change (\$) (\$) (\$) \$ Change Monthly Service Charge Monthly 2.60 2.60 3.00 3.00 Smart Meter Rate Adder 8.47 Distribution Volumetric Rate per kW 7.8817 7.88 \$ 8.47 0.59 7.46% Smart Meter Disposition Rider per kW LRAM & SSM Rate Rider per kW Stranded Meter Rate Rider Sub-Total A (excluding pass through) 10.48 11.47 0.99 9.43% Rate Rider Calculation for per kW Deferral / Variance Accounts 1 -\$ \$ -\$ 0.2979 -\$ 0.30 0.30 Balances (excluding Global Adj.) Rate Rider Calculation for per kW Deferral / Variance Accounts 0.9650 0.96 0.96 1 Balances (excluding Global Adj.) NON-WMP Rate Rider Calculation for RSVA per kW - Power - Global Adjustment \$ 1 \$ Rate Rider Calculation for Group per kW 0.0288 1 \$ 0.03 0.03 2 Accounts Rate Rider Calculation for per kW 0.1416 0.14 0.14 Accounts 1575 and 1576 Rate Rider Calculation for per kW 0.11 \$ 0.1118 0.11 Accounts 1568 per kW 0.3121 0.31 0.2200 0.22 0.09 -29.51% Low Voltage Charges Line Losses on Cost of Power per kW 0.1077 0.039 0.00 0.1077 0.0457 0.00 0.00 17.18% Smart Meter Entity Charge per kW 0.7900 0.79 0.7900 0.79 Sub-Total B - Distribution 11.22 -3.17% 11.59 0.37 (includes Sub-Total A) -5.619 1.7951 1.6835 1.76 RTSR - Network per kW 1.87 0.10 RTSR - Line and Transformation per kW 1 1.2596 1.31 \$ 1.2678 1.33 0.02 1.30% Connection
Sub-Total C - Delivery 14.76 14.31 -\$ 0.45 -3.08% (including Sub-Total B)
Wholesale Market Service per kWh \$ 0.0036 10 \$ 0.036 \$ 0.0036 10 0.03600 0.00% Charge (WMSC) Rural and Remote Rate per kWh 0.0013 \$ 0.0013 0.00 0.00 0.64% 0.00 Protection (RRRP) Standard Supply Service 0.2500 0.2500 Monthly \$ 0.00% \$ 0.25 1 0.25 Charge 0.00% **OEAP** per kWh 0.0011 \$ 0.00 0.0011 0.00 TOU - Off Peak \$ per kWh 0.0830 0.05 0.0830 0.05 0.00% TOU - Mid Peak per kWh \$ 0.1280 \$ 0.02 0.1280 0 0.02 0.00% TOU - On Peak \$ \$ 0 1 \$ 0.00% per kWh \$ \$ 0.1750 \$ \$ 0.03 0.1750 0.03 Energy - RPP - Tier 1 per kWh 0.0990 0.0990 0.10 0.00% Energy - RPP - Tier 2 per kWh 0.1160 0.1160 Total Bill on TOU (before 15.16 14.70 0.45 -3.00% Taxes) -3.00% HST 13% 1.97 13% 1.91 0.06 Total Bill (including HST) 17.13 16.61 -3.00% 0.51 Ontario Clean Energy Benefit ¹ Total Bill on TOU (including OCEB) -3.01% 15.42 14.95 0.46 Total Bill on RPP (before 15.15 14.69 0.45 -3.00% Taxes) 13% 1.97 13% 1.91 0.06 -3.00% Total Bill (including HST) 17.12 16.60 0.51 -3.00% Ontario Clean Energy Benefit ¹ Total Bill on RPP (including OCEB) 14.94 -3.01% 15.41 0.46

4.57%

3.90%

Customer Class: StreetLight
TOU / non-TOU: TOU

Loss Factor (%)

115 Consumption kV May 1 - October 31 November 1 - April 30 (Select this radio button for applications filed after Oct 31) **Current Board-Approved** Charge Rate Charge Charge Unit % Change (\$) (\$) (\$) (\$) Monthly Service Charge Monthly 2.22 2300 5,106.00 2.41 2300 5.543.00 437.00 Smart Meter Rate Adder Distribution Volumetric Rate per kW 12.1768 115 \$ 1,400.33 \$ 12.07 115 \$ \$ 1,388.50 11.83 -0.85% Smart Meter Disposition Rider per kW 115 115 LRAM & SSM Rate Rider per kW 115 115 Stranded Meter Rate Rider 115 115 115 115 115 115 115 \$ 115 \$ 115 115 115 115 Sub-Total A (excluding pass through) \$ 6,506.33 \$ 6,931.50 425.17 6.53% per kW Rate Rider Calculation for Deferral / Variance Accounts 115 \$ 115 -\$ -\$ -\$ 0.2948 33.90 33.90 Balances (excluding Global Adj.) Rate Rider Calculation for per kW Deferral / Variance Accounts 109.84 115 0.9551 115 -\$ 109.84 Balances (excluding Global Adj.) NON-WMP Rate Rider Calculation for RSVA per kW - Power - Global Adjustment 115 \$ 1.7626 115 \$ 202.70 \$ 202.70 Rate Rider Calculation for Group per kW 115 0.0285 115 \$ 3.28 \$ 3.28 2 Accounts Rate Rider Calculation for per kW 115 0.1402 115 -\$ 16.12 16.12 Accounts 1575 and 1576 Rate Rider Calculation for per kW \$ 115 \$ 0.0602 115 \$ 6.92 6.92 Accounts 1568 per kW 0.3057 115 35.16 \$ 0.2200 115 25.30 -\$ 9.86 -28.03% Low Voltage Charges Line Losses on Cost of Power per kW 0.1077 4.485 0.48 0.1077 5.2555 0.57 0.08 17.18% Smart Meter Entity Charge per kW 0.7900 0.79 0.7900 0.79 Sub-Total B - Distribution \$ 6.542.76 \$ 7,011.20 \$ 468.43 7.16% (includes Sub-Total A) 1.7860 1.6750 201.42 11.98 -5.61% RTSR - Network per kW 213.40 120 \$ RTSR - Line and Transformation per kW 1.2338 119 \$ 147.42 \$ 1.2418 120 \$ 149.33 \$ 1.30% 1.91 Connection
Sub-Total C - Delivery \$ 6,903.58 \$ 7,361.95 \$ 458.37 6.64% (including Sub-Total B)
Wholesale Market Service per kWh \$ 0.0036 119 \$ 0.43 \$ 0.0036 120 \$ 0.43 \$ 0.00 0.64% Charge (WMSC) Rural and Remote Rate per kWh 0.0013 \$ 0.0013 120 \$ 119 0.16 \$ 0.16 0.00 0.64% Protection (RRRP) 0.2500 0.2500 Standard Supply Service Monthly \$ \$ \$ 0.25 0.25 0.00% Charge **OEAP** per kWh 0.0011 115 \$ 0.13 0.0011 115 \$ 0.13 0.00% TOU - Off Peak \$ 0.0830 74 0.0830 0.00% per kWh 6.11 6.11 TOU - Mid Peak per kWh \$ 0.1280 21 21 2.65 0.1280 21 \$ 2.65 0.00% TOU - On Peak 0.1750 \$ \$ per kWh \$ \$ 0.1750 3.62 3.62 0.00% Energy - RPP - Tier 1 per kWh 0.0990 0.0990 0.00% 11.39 Energy - RPP - Tier 2 per kWh 0.1160 0.1160 Total Bill on TOU (before \$ 6.916.92 \$ 7.375.30 458.38 6.63% Taxes) HST 13% 899.20 13% 958.79 59.59 6.63% Total Bill (including HST) 7,816.12 8,334.09 517.96 6.63% Ontario Clean Energy Benefit ¹ Total Bill on TOU (including OCEB) 7.034.51 7.500.68 466.16 6.63% Total Bill on RPP (before \$ 6,915.93 \$ 7,374.30 458.38 6.63% Taxes) 13% 899.07 13% 958.66 59.59 6.63% Total Bill (including HST) \$ 7,815.00 \$ 8,332.96 517.96 6.63% Ontario Clean Energy Benefit ¹ Total Bill on RPP (including OCEB) \$ 7,033.50 \$ 7,499.66 466.16 6.63%

3.90%

Appendix 2-W Bill Impacts

Customer Class: USL
TOU / non-TOU: TOU

1,800 Consumption kWi May 1 - October 31 November 1 - April 30 (Select this radio button for applications filed after Oct 31) Current Board-Approved ate Volume Charge Rate Charge Charge Unit (\$) % Change (\$) (\$) \$ Change (\$) Monthly Service Charge Monthly 6.25 6.25 10.85 10.85 4.60 Smart Meter Rate Adder \$ Distribution Volumetric Rate per kWh 0.0020 1800 3.60 \$ 0.0031 1800 5.51 1.91 53.12% Smart Meter Disposition Rider per kWh 1800 1800 LRAM & SSM Rate Rider per kWh 1800 1800 Stranded Meter Rate Rider 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 Sub-Total A (excluding pass through) 9.85 16.36 6.51 66.11% Rate Rider Calculation for per kWh Deferral / Variance Accounts 1800 \$ -\$ -\$ 0.0008 1.49 1.49 Balances (excluding Global Adj.) 1800 Rate Rider Calculation for per kWh Deferral / Variance Accounts 1800 0.0027 4.84 4.84 Balances (excluding Global Adj.) NON-WMP 1800 Rate Rider Calculation for RSVA per kWh - Power - Global Adjustment 1800 \$ \$ 1800 Rate Rider Calculation for Group per kWh 1800 0.0001 0.14 0.14 2 Accounts 1800 per kWh Rate Rider Calculation for 1800 0.0004 0.71 0.71 Accounts 1575 and 1576 1800 Rate Rider Calculation for per kWh 1800 \$ 0.0003 0.56 0.56 Accounts 1568 1800 per kWh 0.0010 1800 1.80 0.0007 1800 1.26 0.54 -30.00% Low Voltage Charges Line Losses on Cost of Power per kWh 0.1077 70.2 7.56 0.1077 82.26 17.18% Smart Meter Entity Charge per kWh 0.7900 0.79 0.7900 0.79 Sub-Total B - Distribution \$ 0.93 4.67% 20.00 20.93 (includes Sub-Total A) per kWh -5.61% 0.0058 0.0054 10.24 0.61 RTSR - Network 1870 \$ 10.85 1882 RTSR - Line and Transformation per kWh 0.0040 1870 \$ 7.48 \$ 0.0040 7.58 \$ 0.10 1.30% Connection
Sub-Total C - Delivery 1882 38.33 \$ 38.75 \$ 0.42 1.10% (including Sub-Total B)
Wholesale Market Service per kWh \$ 0.0036 1870 \$ 6.73 \$ 0.0036 6.78 \$ 0.04 0.64% Charge (WMSC) 1882 per kWh Rural and Remote Rate 0.0013 1870 \$ 0.0013 \$ 2.43 2.45 0.02 0.64% Protection (RRRP) 1882 0.2500 0.2500 Standard Supply Service Monthly \$ 0.25 0.25 \$ 0.00% Charge 0.00% **OEAP** per kWh 0.0011 1800 1.98 0.0011 1800 \$ 1.98 \$ TOU - Off Peak \$ 1152 0.0830 1152 95.62 0.0830 95.62 0.00% per kWh TOU - Mid Peak per kWh \$ 0.1280 324 41 47 0.1280 324 \$ 41.47 \$ 0.00% TOU - On Peak 324 0.1750 324 \$ \$ 0.00% per kWh \$ \$ 0.1750 56.70 56.70 Energy - RPP - Tier 1 per kWh 0.0990 600 0.0990 600 0.00% Energy - RPP - Tier 2 per kWh 0.1160 1200 139.20 0.1160 1200 139.20 0.00% Total Bill on TOU (before 243.51 243.99 0.48 0.20% Taxes) HST 13% 31.66 13% 31.72 0.06 0.20% Total Bill (including HST) 275.16 275.71 0.54 0.20% Ontario Clean Energy Benefit ¹ Total Bill on TOU (including OCEB) 0.20% 247.64 248.14 0.49 Total Bill on RPP (before 248.32 248.80 0.48 0.19% Taxes) HST 13% 32.28 13% 32.34 0.06 0.19% Total Bill (including HST) 280.60 281.15 0.54 0.19% Ontario Clean Energy Benefit ¹ Total Bill on RPP (including OCEB) 252.54 253.04 0.49 0.20%

4.57%

Loss Factor (%)

3.90%

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

Appendix C – 2010-2016 Continuity Schedule

File Number:	#NAME?
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

Accounting Standard CGAAP Old CGAAP Year 2010

						Co	st				Г	Ī								
CCA				Opening			Ī		П	Closing	F	Opening	Π	cumulated D						
Class	OEB	Description		Balance		Additions	D	isposals		Balance		Balance		Additions	D	isposals	Clo	sing Balance	Net	Book Value
12	1611	Computer Software (Formally known as																		
12	1011	Account 1925)	\$	293,411	\$	12,194			\$	305,605	-\$	193,750	-\$	99,861			-\$	293,610	\$	11,994
CEC	1612	Land Rights (Formally known as Account									Г									
CEC	1012	1906)	\$	10,809					\$	10,809	-\$	6,721	-\$	335			-\$	7,056	\$	3,753
N/A	1805	Land	\$	130,499					\$	130,499	Г						\$	-	\$	130,499
47	1808	Buildings	\$	453,550	\$	14,386			\$	467,936	-\$	247,903	-\$	8,653			-\$	256,556	\$	211,380
13	1810	Leasehold Improvements							\$	-							\$	-	\$	-
47	1815	Transformer Station Equipment >50 kV							\$	-							\$	-	\$	-
47	1820	Distribution Station Equipment <50 kV	\$	2,563,071	\$	166,448			\$	2,729,519	-\$	1,644,839	-\$	54,439			-\$	1,699,278	\$	1,030,241
47	1825	Storage Battery Equipment							\$	-	Г						\$	-	\$	-
47	1830	Poles, Towers & Fixtures	\$	8,107,720	\$	117,218			\$	8,224,938	-\$	5,835,293	-\$	262,546			-\$	6,097,839	\$	2,127,099
47	1835	Overhead Conductors & Devices	\$	2,430,844	\$	145,586			\$	2,576,431	-\$	545,720	-\$	80,770			-\$	626,490	\$	1,949,940
47	1840	Underground Conduit	\$	2,933,508	\$	40,594			\$	2,974,102	-\$	1,985,940	-\$	110,863			-\$	2,096,803	\$	877,299
47	1845	Underground Conductors & Devices	\$	330,339	s	75,749			\$	406.088	-\$	57.662	-\$	14,729			-\$	72.391	S	333.697
47	1850	Line Transformers	s	3,522,772	Š	60,897			\$	3,583,669	-\$		-\$	127,509			-\$	2,115,676		1.467.993
47	1855	Services (Overhead & Underground)	\$	875,350	\$	103,019			\$	978,369	-\$		-\$	34,294			-\$	194,731	\$	783,638
47	1860	Meters	\$	671,911	s	10,436	-\$	588,700	\$	93,647	-\$		-\$	58,109	s	357,001	-\$		-\$	27,366
47	1860	Meters (Smart Meters)	Ť		Ť	,	Ť		\$	-	Ť	,	Ť	,	Ť	,	s	121,010	S	- 1000
N/A	1905	Land	\vdash						\$	-	\vdash						s	-	\$	-
47	1908	Buildings & Fixtures	\vdash						\$	-	\vdash						ŝ	-	ŝ	-
13	1910	Leasehold Improvements					H		\$	-	F						ŝ	-	ŝ	-
8	1915	Office Furniture & Equipment (10 years)	s	122,774	s	5.883	-\$	668	\$	127.989	-\$	116.712	-\$	2.203	s	669	-\$	118.247	\$	9.743
8	1915	Office Furniture & Equipment (5 years)	Ť	122,771	_	0,000	Ť	000	\$	127,000	_	110,712	Ť	2,200	•	000	ŝ	110,217	ŝ	0,7 10
10	1920	Computer Equipment - Hardware	\vdash						S	-	Н						s	-	\$	-
			\vdash						Ÿ		Н						Ψ		Ģ	
45	1920	Computer EquipHardware(Post Mar. 22/04)							\$	-							\$		\$	-
45.1	1920	Computer EquipHardware(Post Mar. 19/07)		000.040	_	0.007			_	000 007		000 740	_	04.000				047.040	•	4.000
			\$	320,010	\$	2,297			\$	322,307	-\$		-\$				-\$	317,919		4,389
10	1930	Transportation Equipment	\$	1,593,935	\$	277,694	-\$	178,877	\$	1,692,752	-\$		-\$	82,261	\$	178,877	-\$	1,225,601	\$	467,151
8	1935	Stores Equipment	\$	1,761	_				\$	1,761	-\$		_				-\$	1,761		0
8	1940	Tools, Shop & Garage Equipment	\$	234,049	\$	2,335			\$	236,384	-\$	205,670	-\$	7,280			-\$,	\$	23,434
8	1945	Measurement & Testing Equipment							\$	-	-						\$	-	\$	-
8	1950	Power Operated Equipment							\$	-							\$	-	\$	-
8	1955	Communications Equipment	\$	29,544	\$	5,658			\$	35,202	-\$	29,544	-\$	566			-\$	30,110	\$	5,092
8	1955	Communication Equipment (Smart Meters)							\$	-							\$	-	\$	-
8	1960	Miscellaneous Equipment							\$	-							\$	-	\$	-
	1970	Load Management Controls Customer																		
47	1970	Premises	\$	254,912					\$	254,912	-\$	251,594	-\$	839			-\$	252,433	\$	2,479
47	1975	Load Management Controls Utility Premises																		
		,	\$	64,873					\$	64,873	-\$						-\$	64,873		0
47	1980	System Supervisor Equipment	\$	502,268	\$	64,230			\$	566,498	-\$	480,824	-\$	16,226			-\$	497,049		69,449
47	1985	Miscellaneous Fixed Assets	\$		\$		\$	-	\$	-							\$	-	\$	-
47	1990	Other Tangible Property							\$	-							\$	-	\$	-
47	1995	Contributions & Grants	-\$	1,278,491	-\$	125,255			-\$	1,403,746	\$	245,977	\$	73,942			\$	319,919	ş	1,083,827
47	2440	Deferred Revenue ⁵							L		_						_			
		Sub-Total	\$	24,169,421	\$	979,370	-\$	768,245	\$	24,380,545	-\$	15,610,263	-\$	908,749	\$	536,547	\$ -\$	15,982,465	\$	8,398,080
		Loss Socialized Benewable Ener																		
	l	Less Socialized Renewable Energy Generation Investments (input as negative)							l											
		Generation investments (input as negative)							\$	-							\$	-	\$	-
		Less Other Non Rate-Regulated Utility																		
	l	Assets (input as negative)							\$	-							\$	-	\$	-
		Total PP&E	\$	24,169,421	\$	979,370	-\$	768,245	\$	24,380,545	-\$	15,610,263	-\$	908,749	\$	536,547	-\$	15,982,465	\$	8,398,080
		Depreciation Expense adj. from gain or loss	on	the retiremen	t of	assets (po	ol o	f like asse	ts),	if applicable						•		-		•
		Total							,,				-\$	908,749	1					
														,	J					

10	Transportation
8	Stores Equipment

 Less: Fully Allocated Depreciation

 Transportation
 -\$ 79,522

 Stores Equipment

 Net Depreciation
 -\$ 829,227

 -\$ 829,227

- 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 unde 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.

File Number:	#NAME?
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

Accounting Standard Year CGAAP Old CGAAP

Accumulated Depreciation CCA Opening Closina Opening Closina Class OEB Balance Additions Disposals Balance Balance Additions Disposals Balance Net Book Value Description Computer Software (Formally known as 12 1611 Account 1925) 305,605 8,648 314,253 293,610 7,338 300,949 13,304 and Rights (Formally known as Account CEC 1612 1906) 10,809 10,809 7,056 335 7,391 3,418 1805 N/A land 130,499 130,499 130,499 8,513 265,068 467,936 18,607 486,543 256.556 221,475 1808 Buildings 1810 1815 Leasehold Improvements
Transformer Station Equipment >50 kV 47 1820 1825 Distribution Station Equipment <50 kV Storage Battery Equipment 2,729,519 90,613 2.820.132 1,699,278 -58,621 1.757.898 1,062,234 8,224,938 2,576,431 1,964,514 1,966,022 70,412 121,027 8,295,350 2,697,458 6,097,839 626,490 232,997 104,945 6,330,836 \$ 731,435 \$ 47 1830 Poles, Towers & Fixtures 1835 Overhead Conductors & Devices 47 1840 Underground Conduit 2.974.102 58.881 3.032.983 2.096.803 104.471 2.201.274 831.710 1845 Underground Conductors & Device 505,592 3,713,165 1,073,999 406,088 89,878 99,504 1850 1855 47 Line Transformers 3.583.669 129,496 2.115.676 108.607 2.224.283 1.488.883 235,061 175,191 Services (Overhead & Underground) 40,330 82,833 39.732 28.655 1860 Meters 1860 Meters (Smart Meters) 121.013 93.647 11,289 65.204 109.986 N/A 1905 1908 Land Buildings & Fixtures 1910 easehold Improvements 127,989 2,572 130,561 118,247 -\$ 2,683 120,929 \$ 9,632 Office Furniture & Equipment (10 years) 1915 1915 Office Furniture & Equipment (5 years) 10 1920 Computer Equipment - Hardware 45 Computer Equip.-Hardware(Post Mar. 22/04) 1920 45.1 Computer Equip.-Hardware(Post Mar. 19/07) 317,919 322,307 8,336 330,643 4,629 322,548 8,096 1,225,601 -\$ 1,761 10 1930 Transportation Equipment 1,692,752 28,088 21,450 1,699,390 103,527 21.450 391,712 Stores Equipment 1940 1945 Fools, Shop & Garage Equipment 236,384 5.114 241.498 212,950 6.648 219,598 21,900 Measurement & Testing Equipment 1950 Power Operated Equipment 35,202 35,202 30,110 -\$ 1,132 31,241 3,961 Communications Equipmen 8 1955 Communication Equipment (Smart Meters) 1960 Miscellaneous Equipment Load Management Controls Customer 1970 254,912 254,912 252,433 839 253,272 1,640 remises 47 oad Management Controls Utility Premises 1980 System Supervisor Equipment 47 566,498 566,498 497.049 26.710 523,759 42 739 1985 Miscellaneous Fixed Assets 1990 Other Tangible Property 1995 Contributions & Grants ,403,746 254,011 58,44 47 2440 Deferred Revenue \$ 24,380,545 \$ 494,206 -\$ 61,182 \$ 24,813,569 -\$ 15,982,465 -\$ 854,200 \$ 50,105 -\$ 16,786,561 \$ 8,027,009 Less Socialized Renewable Energy Generation Investments (input as negative) Less Other Non Rate-Regulated Utility Assets (input as negative)

		Less: Fully Allocated Depreciatio	Less: Fully Allocated Depreciation		
10	Transportation	Transportation	-\$	100,659	
8	Stores Equipment	Stores Equipment			
		Net Depreciation	-\$	753,541	

Notes:

Total PP&E

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.

\$ 24,380,545 \$ 494,206 -\$ 61,182 \$ 24,813,569 -\$ 15,982,465 -\$

854,200

854,200

50,105 -\$

16,786,561 \$

8,027,009

- 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.

Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable

- 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.
- 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.

File Number:	#NAME?
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

Accounting Standard CGAAP Old CGAAP

						Year		2012												
						Cos	st						Ac	cumulated D	epre	eciation				
CCA Class	OEB	Description		Opening Balance	,	Additions	Di	sposals		Closing Balance		Opening Balance	١.	Additions	Di	sposals		Closing Balance	Net	Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$	314,253	\$	_	\$		\$	314,253	-\$	300,949	-\$	6,972			-\$	307,921	\$	6,331
CEC	1612	Land Rights (Formally known as Account 1906)	\$	10.809	s		s		\$	10,809	•	7,391	-\$	335			-\$	7,726	\$	3,083
N/A	1805	Land	\$	130,499	\$		\$		\$		-\$ \$		-p	- 333	-		-ə \$	7,720	\$	130,499
47	1808	Buildings	\$	486,543		60,160	Ψ		\$		-\$		-\$	10.088			-\$	275,156	\$	271,546
13	1810	Leasehold Improvements	\$	-	٩	00,100			\$		\$		-ψ	10,000			\$	-	\$	-
47	1815	Transformer Station Equipment >50 kV	\$						\$		\$						\$		\$	
47	1820	Distribution Station Equipment <50 kV	\$	2,820,132	\$	6,177			\$		-\$	1,757,898	-\$	59,953			-\$	1,817,851	\$	1,008,458
47	1825	Storage Battery Equipment	\$	-	Ψ	0,177			\$	-	\$	-	Ψ	00,000			\$	-	\$	-
47		Poles, Towers & Fixtures	\$	8,295,350	\$	88,303			\$	8,383,653	-\$	6,330,836	-\$	206,072			-\$	6,536,908	\$	1,846,745
47	1835	Overhead Conductors & Devices	\$	2,697,458	\$	239,543			\$		-\$	731,435	-\$	108,052			-\$	839,488		2,097,513
47	1840	Underground Conduit	\$	3,032,983	\$	3,645			\$		-\$	2,201,274	-\$	101,990			-\$	2,303,264		733,365
47		Underground Conductors & Devices	\$	505,592	\$	43,959			\$		-\$	89.878	-\$	19.281			-\$	109,159		440,392
47		Line Transformers	\$	3.713.165	\$	119,724			\$		-\$			108,004			-\$	2,332,287		1.500.603
47	1855	Services (Overhead & Underground)	\$	1,073,999	\$	50,079			\$		-\$	235,061	-\$	41,942			-\$	277,003	\$	847,075
47		Meters	\$	65,204	\$	24,596			\$		-\$		-\$	26,116			-\$	201,306		111,506
47		Meters (Smart Meters)	\$	-	_	21,000			\$		\$		Ť	20,110			\$	-	\$	
N/A	1905	Land	\$	-					\$		\$						\$	_	\$	-
47		Buildings & Fixtures	\$	-					\$		\$						\$	-	\$	-
13		Leasehold Improvements	\$	_					\$		\$	_					\$	_	\$	_
8		Office Furniture & Equipment (10 years)	\$	130,561					\$		-\$	120,929	-\$	2,539			-\$	123,468	\$	7,094
8	1915	Office Furniture & Equipment (15 years)	\$	-					\$		\$	-	Ť	2,000			\$	-	\$	
10	1920	Computer Equipment - Hardware	\$	_					\$		\$						\$	_	\$	_
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$	_					\$		\$						\$	-	\$	_
45.1	1920	Computer EquipHardware(Post Mar. 19/07)	\$	330,643	\$	5,308			\$		-\$	322,548	-\$	4,429			-\$	326,977	\$	8,975
10	1930	Transportation Equipment	\$	1,699,390	\$	145,403	-\$	24,248	\$	1,820,545	-\$	1,307,678	-\$	90,648	\$	24,248	-\$	1,374,078	\$	446,467
8	1935	Stores Equipment	\$	1,761					\$	1,761	-\$						-\$	1,761	\$	0
8	1940	Tools, Shop & Garage Equipment	\$	241,498	\$	12,399			\$	253,897	-\$	219,598	-\$	7,118			-\$	226,716	\$	27,181
8	1945	Measurement & Testing Equipment	\$	-					\$	-	\$	-					\$	-	\$	-
8	1950	Power Operated Equipment	\$	-					\$	-	\$	-					\$	-	\$	-
8	1955	Communications Equipment	\$	35,202	\$	1,574			\$	36,776	-\$	31,241	-\$	1,289			-\$	32,530	\$	4,246
8	1955	Communication Equipment (Smart Meters)	\$	-					\$	-	\$	-					\$	-	\$	-
8	1960	Miscellaneous Equipment	\$	-					\$	-	\$	-					\$	-	\$	-
47	1970	Load Management Controls Customer Premises	\$	254,912					\$	254,912	-\$	253,272	-\$	839			-\$	254,111	\$	801
47		Load Management Controls Utility Premises	\$	64,873					\$		-\$						-\$	64,873		0
47	1980	System Supervisor Equipment	\$	566,498	\$	4,116			\$		-\$		-\$	23,614			-\$	547,373	\$	23,241
47	1985	Miscellaneous Fixed Assets	\$	-					\$		\$						\$	-	\$	-
47	1990	Other Tangible Property	\$	-	\$	-	\$	-	\$		\$						\$	-	\$	-
47	1995	Contributions & Grants	-\$	1,657,757	-\$	347,304			-\$	2,005,061	\$	378,363	\$	65,960			\$	444,323	-\$	1,560,739
47	2440	Deferred Revenue ⁵	\$	-					\$	_	\$	-					\$		\$	
		Sub-Total	\$	24,813,569	\$	457,683	-\$	24,248	\$	25,247,004	-\$	16,786,561	-\$	753,321	\$	24,248	-\$	17,515,633	\$	7,731,371
		Less Socialized Renewable Energy Generation Investments (input as negative)							\$	_							\$	_	\$	_
		Less Other Non Rate-Regulated Utility Assets (input as negative)							\$	_							\$	_	\$	
		Total PP&E	\$	24,813,569	\$	457,683	-\$	24.248	\$	25,247,004	-\$	16,786,561	-\$	753,321	s	24,248	-\$	17,515,633	\$	7.731.371
-		Depreciation Expense adj. from gain or los										. 0,7 00,001		700,021	<u> </u>	£4,£40	۳	. 1 ,0 10,000	Ψ	.,,,,,,,,,
		Total	5 011	and remember	0	i usseis (þi	JU1 C	/ IINC 033	JIS	,, ii applicable				753,321	l					

10	Transportation
- 8	Stores Equipment

Less: Fully Allocated Depreciation

-\$ 81,511 Transportation Stores Equipment -\$ 671,809 **Net Depreciation**

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
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- 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. 6

File Number:	#NAME?
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

Accounting Standard CGAAP Old CGAAP Year 2013

			_			Cos	ot			1	_		Acc	umulated D	lonro	ciation			1	
CCA				Opening		008) 		Г	Closing	-									
Class	OEB	Description		Balance	,	Additions	Di	sposals		Balance	Op	ening Balance	Α	dditions	Dis	sposals		Closing Balance	Net	Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$	314,253	\$	46,620	\$	-	\$	360,873	-\$	307,921	-\$	12,685	\$	-	-\$	320,606	\$	40,266
CEC	1612	Land Rights (Formally known as Account 1906)	\$	10.809			s		\$	10.809	-\$	7,726	-\$	335	\$		-\$	8.061	s	2.748
N/A	1805	Land	\$	130.499			\$	-	\$	130,499	\$		Ψ	000	\$		\$		\$	130,499
47	1808	Buildings	\$	546,703	\$	93.745	Ť		\$	640,448	-\$	275,156	-\$	13.164	_		-\$	288,320	\$	352,128
13	1810	Leasehold Improvements	\$	-	_				\$	-	\$	-	_	,			\$	-	\$	-
47	1815	Transformer Station Equipment >50 kV	\$	-					\$	-	\$	-					\$	-	\$	-
47	1820	Distribution Station Equipment <50 kV	\$	2,826,309	\$	40,093			\$	2,866,402	-\$	1,817,851	-\$	60,502			-\$	1,878,354	\$	988,048
47	1825	Storage Battery Equipment	\$	_					\$	_	\$	_					\$		\$	
47	1830	Poles, Towers & Fixtures	\$	8.383.653	\$	161.461			\$	8.545.114	-\$	6,536,908	-\$	197.547			-\$	6.734.455	\$	1.810.659
47	1835	Overhead Conductors & Devices	\$	2.937.001	\$	224,632			\$	3,161,633	-\$	839.488		121,673			-\$	961,161		2,200,472
47	1840	Underground Conduit	\$	3.036.628	\$	2.064			\$	3.038.692	-\$	2,303,264	-\$	100.080			-\$	2.403.344	\$	635,348
47	1845	Underground Conductors & Devices	\$	549,551	\$	33,860			\$	583,411	-\$	109,159		22,228			-\$	131,387	\$	452,024
47	1850	Line Transformers	\$	3,832,890	\$	119,766			\$	3,952,656	-\$	2,332,287	-\$	111,788			-\$	2,444,074	\$	1,508,582
47	1855	Services (Overhead & Underground)	\$	1,124,078	\$	118,992			\$	1,243,070	-\$	277,003	-\$	47,343			-\$	324,346	\$	918,724
47	1860	Meters	\$	89,800	\$	9,278			\$	99,078	-\$	201,306	-\$	26,262			-\$	227,568	-\$	128,490
47	1860	Meters (Smart Meters)	\$	-		-			\$	-	\$	-					\$	-	\$	-
N/A	1905	Land	\$	-					\$	-	\$	-					\$	-	\$	-
47	1908	Buildings & Fixtures	\$	-					\$	-	\$	-					\$	-	\$	-
13	1910	Leasehold Improvements	\$	-					\$	-	\$	-					\$	-	\$	-
8	1915	Office Furniture & Equipment (10 years)	\$	130,561	\$	1,388			\$	131,949	-\$	123,468	-\$	1,410			-\$	124,878	\$	7,072
8	1915	Office Furniture & Equipment (5 years)	\$	-		-			\$	-	\$	-		-			\$	-	\$	-
10	1920	Computer Equipment - Hardware	\$	-					\$	-	\$	-					\$	-	\$	-
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$	-					\$	-	\$						\$	-	\$	-
45.1	1920	Computer EquipHardware(Post Mar. 19/07)	\$	335,951	\$	28,127			\$	364,078	-\$	326,977	-\$	9,619			-\$	336,595	\$	27,483
10	1930	Transportation Equipment	\$	1,820,545	\$	457,242	-\$	51,999	\$	2,225,788	-\$	1,374,078	-\$	125,583	\$	51,999	-\$	1,447,662	\$	778,126
8	1935	Stores Equipment	\$	1,761					\$	1,761	-\$	1,761					-\$	1,761	\$	0
8	1940	Tools, Shop & Garage Equipment	\$	253,897	\$	6,273			\$	260,170	-\$	226,716	-\$	6,673			-\$	233,389	\$	26,781
8	1945	Measurement & Testing Equipment	\$	-	\$	18,090			\$	18,090	\$	-	-\$	905			-\$	905	\$	17,186
8	1950	Power Operated Equipment	\$						\$	-	\$	-					\$	-	\$	-
8	1955	Communications Equipment	\$	36,776					\$	36,776	-\$	32,530	-\$	1,446			-\$	33,977	\$	2,799
8	1955	Communication Equipment (Smart Meters)	\$						\$	-	\$	-					\$	-	\$	-
8	1960	Miscellaneous Equipment	\$	-	\$	12,104			\$	12,104	\$	-	\$	605			-\$	605	\$	11,499
47	1970	Load Management Controls Customer Premises	\$	254,912					\$	254,912	-\$	254,111	-\$	801			-\$	254,912	-\$	0
47	1975	Load Management Controls Utility Premises	\$	64,873					\$	64,873	-\$	64,873					-\$	64,873	\$	0
47	1980	System Supervisor Equipment	\$	570,614	\$	503			\$	571,117	-\$	547,373	-\$	13,679			-\$	561,052		10,066
47	1985	Miscellaneous Fixed Assets	\$	-					\$	-	\$	-					\$	-	\$	
47	1990	Other Tangible Property	\$	_					\$	_	\$	_					\$	_	\$	-
47	1995	Contributions & Grants	-\$	2,005,061	-\$	35,217			-\$	2,040,278	\$	444,323	\$	69,166			\$	513,489	-\$	1,526,790
47	2440	Deferred Revenue ⁵	\$	-	Ĺ	,,				,,	\$	-		,						,. 2,. 30
		Sub-Total	\$	25.247.004	\$	1.339.022	-\$	51.999	\$ \$	26.534.027	\$ -\$	17.515.633	-\$	805.161	\$	51,999	\$ -\$	18.268.795	\$	8.265.231
		Less Socialized Renewable Energy Generation Investments (input as negative)	Ť		_	.,000,022		3.,000	\$,5.0,300		200,.31	•	2.,000	\$	- 3,200,.00	\$	-,200,201
		Less Other Non Rate-Regulated Utility							Ψ	-										
		Assets (input as negative)	_		_	1 000 057			\$		_			005.46	_		\$		\$	
		Total PP&E	\$	25,247,004						26,534,027		17,515,633	-\$	805,161	\$	51,999	-\$	18,268,795	\$	8,265,231
		Depreciation Expense adj. from gain or los	s or	the retireme	nt c	of assets (po	ool o	f like ass	ets)	, if applicable	ž				1					
		Total											\$	805,161						

		Less: Fully Allocated Depreciation		
10	Transportation	Transportation	-\$	109,896
8	Stores Equipment	Stores Equipment		
		Net Depreciation	-\$	695,265

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

File Number:	#NAME?
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Tab:	
Schedule:	
Page:	
Date:	

Accounting Standard CGAAP New CGAAP Year 2013

			Г			Cos	st							Accu	mulated D	epre	ciation				
CCA				Opening						Closing		Op	pening								
Class	OEB	Description		Balance	1	Additions	Di	sposals		Balance		Ва	alance	A	dditions	Di	sposals	Clos	ing Balance	Net	Book Value
12	1611	Computer Software (Formally known as																			
12	1011	Account 1925)	\$	314,253	\$	46,620			\$	360,873	-\$		307,921	-\$	12,685			-\$	320,606	\$	40,266
CEC	1612	Land Rights (Formally known as Account	١.						١.		١.										
		1906)	\$	10,809					\$	10,809	-\$		7,726	-\$	335			-\$	8,061	\$	2,748
N/A	1805	Land	\$	130,499	L				\$	130,499	\$							\$		\$	130,499
47		Buildings	\$	546,703	\$	93,745	<u> </u>		\$	640,448	-\$		275,156	-\$	13,164			-\$	288,320	\$	352,127
13		Leasehold Improvements	\$	-			-		\$	-	\$		-					\$	-	\$	-
47 47	1815	Transformer Station Equipment >50 kV Distribution Station Equipment <50 kV	\$		•	40.000	<u> </u>		\$	- 0.000,400	\$		- 4 047 054	Φ.	60.503			\$	4 070 054	\$	
47	1820 1825	Storage Battery Equipment	\$	2,826,309	Þ	40,093	!		\$	2,866,402	-\$		1,817,851	-\$	60,503			-\$ \$	1,878,354	\$	988,048
47		Poles, Towers & Fixtures	\$	8,383,653	6	161.461	 		\$	8.545.114	-\$	_	6.536.908	Φ.	184.628			э -\$	6.721.536	ą e	1,823,578
47		Overhead Conductors & Devices	\$	2.937.001	\$	224.632	H		\$	3.161.633	-\$ -\$			-\$ -\$	112.037			-ş -\$	951.524	9 6	2.210.109
47	1840	Underground Conduit	\$	3.036.628	\$	2.064	H		\$	3.038.692	-\$ -\$	-		- - -\$	97.006			-ş -\$	2.400.270	9 6	638.422
47	1845	Underground Conductors & Devices	\$	549,551	9 6	33,860	H		\$	583,411	-\$ -\$	_		-\$ -\$	20,253			-ş -\$	129,412	9 6	453,999
47	1850	Line Transformers	\$	3,832,890	9 6	119,766	 		\$	3,952,656	-\$	-		-φ -\$	102,651			-\$	2,434,938	\$	1,517,718
47	1855	Services (Overhead & Underground)	\$	1,124,078	9	118,766			\$	1,243,070	-\$ -\$	_		-\$ -\$	43,918			-ş -\$	320,921	9	922,149
47		Meters	\$	89,800	\$	9,278			\$	99,078	-\$ -\$			- - -\$	25,676			-ş -\$	226,982	-S	127,904
47	1860	Meters (Smart Meters)	\$		Ψ	5,210			\$	33,076	\$		-01,000	Ψ	20,010			-ş \$	220,802	-φ \$	121,504
N/A	1905	Land	\$	-			l		\$	_	\$		_					\$	_	\$	_
47		Buildings & Fixtures	\$				\vdash		\$		\$							\$		\$	
13	1910	Leasehold Improvements	\$	-			l		\$	-	\$		_					\$		\$	_
8		Office Furniture & Equipment (10 years)	\$	130.561	\$	1.388	\vdash		\$	131.949	-\$		123,468	-\$	1.410			-\$	124,878	\$	7,072
8		Office Furniture & Equipment (5 years)	\$	-	Ť	.,	\vdash		\$	-	\$		-		.,			\$		\$	
10	1920	Computer Equipment - Hardware	\$	-					\$	-	\$		-					\$	-	\$	_
			Ť				t		Ť		Ť							Ť		_	
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$	_					s	-	\$		-					\$	-	\$	-
	4000	0 1 5 1 11 1 15 15 15 16 16 16	Ť						Ė		Ė									_	
45.1	1920	Computer EquipHardware(Post Mar. 19/07)	\$	335,951	\$	28,127			\$	364,078	-\$		326,977	-\$	9,619			-\$	336,595	\$	27,483
10	1930	Transportation Equipment	\$	1,820,545	\$	457,242	-\$	51,999	\$	2,225,788	-\$		1,374,078	-\$	125,583	\$	51,999	-\$	1,447,662	\$	778,126
8	1935	Stores Equipment	\$	1,761					\$	1,761	-\$		1,761					-\$	1,761	\$	0
8	1940	Tools, Shop & Garage Equipment	\$	253,897	\$	6,273			\$	260,170	-\$		226,716	-\$	6,673			-\$	233,389	\$	26,781
8	1945	Measurement & Testing Equipment	\$	-	\$	18,090			\$	18,090	\$		-	-\$	905			-\$	905	\$	17,185
8	1950	Power Operated Equipment	\$	-					\$	-	\$		-					\$	-	\$	-
8	1955	Communications Equipment	\$	36,776					\$	36,776	-\$		32,530	-\$	1,446			-\$	33,977	\$	2,799
8	1955	Communication Equipment (Smart Meters)	\$	-					\$	-	\$		-					\$	-	\$	-
8	1960	Miscellaneous Equipment	\$	-	\$	12,104			\$	12,104	\$		-	-\$	605			-\$	605	\$	11,499
	1970	Load Management Controls Customer																			
47	1970	Premises	\$	254,912					\$	254,912	-\$		254,111	-\$	800			-\$	254,912	\$	0
47	1975	Load Management Controls Utility Premises																			
			\$	64,873					\$	64,873	-\$		64,873					-\$	64,873	\$	0
47	1980	System Supervisor Equipment	\$	570,614	\$	503	<u> </u>		\$	571,117	-\$		547,373		13,679			-\$	561,052	\$	10,065
47		Miscellaneous Fixed Assets	\$	-	\$	-	\$	-	\$	-	\$		-	\$	-	\$	-	\$	-	\$	-
47		Other Tangible Property	\$		_		-		\$		\$		-					\$		\$	
47	1995	Contributions & Grants	-\$	2,005,061	-\$	35,217			-\$	2,040,278	\$		444,323	\$	69,166			\$	513,489	-\$	1,526,790
47	2440	Deferred Revenue ⁵	\$	-					_		\$		-							_	
		Cub Tatal	-	25 247 024		4 220 024		E4 000	\$		-	-	7 545 620	•	704 440	•	E4 000	\$	40 000 045	\$	0.205.024
		Sub-Total	\$	25,247,004	\$	1,339,021	-\$	51,999	\$	26,534,026	-\$	1	7,515,633	-ф	764,410	\$	51,999	-\$	18,228,045	\$	8,305,981
		Less Socialized Renewable Energy																			
		Generation Investments (input as negative)							s	_								s	_	\$	_
		Less Other Non Rate-Regulated Utility							Ψ	-								Ψ		Ψ	
		Assets (input as negative)							s	_								\$	_	s	_
		Total PP&E	\$	25,247,004	\$	1.339.021	-\$	51.999	\$	26,534,026	-\$	1	7.515.633	-\$	764.410	\$	51.999		18,228,045	\$	8.305.981
		Depreciation Expense adj. from gain or loss	<u> </u>										, , ,	Ť	- ·, · · · •		,	· -	,===,=10	-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
		Total	U U I I	rearenten	. 01	acacta (poo	01	45361	٠, ١١	applicable				-\$	764.410						

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
Transportation -\$ 109,896 Stores Equipment
Net Depreciation -\$ 654,514

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

File Number:	#NAME?
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

Accounting Standard Year CGAAP Old CGAAP

Accumulated Depreciation CCA Opening Closina Opening Closina Class OEB Balance Additions Disposals Balance Balance Additions Disposals Net Book Value Description Balance Computer Software (Formally known as 12 1611 Account 1925) 360,873 40,967 401,840 320,606 27,945 348,551 53,289 and Rights (Formally known as Account CEC 1612 1906) 10,809 10,809 8,061 8,396 1805 N/A land 130,499 130,499 130,499 665,178 15,398 303,718 24.730 288,320 -\$ 1808 640,448 361,460 Buildings 1810 1815 Leasehold Improvements
Transformer Station Equipment >50 kV 47 1820 1825 Distribution Station Equipment <50 kV Storage Battery Equipment 2,866,402 107,464 2,973,866 1.878.354 62,026 1,940,380 1,033,486 8,545,114 3,161,633 6,915,454 1,095,361 1,704,390 2,410,871 74,730 344,599 8,619,844 3,506,232 180,999 134,200 47 1830 Poles, Towers & Fixtures 6.734.455 1835 Overhead Conductors & Devices 47 1840 Underground Conduit 3.038.692 43.881 3.082.57 2.403.344 95.103 2.498.447 584.127 1845 Underground Conductors & Device 176,031 601,198 47 1850 Line Transformers 3.952.656 158 090 4.110.746 2 444 074 102,437 2 546 511 9 1 564 235 1855 375,798 \$ 253,132 -\$ Services (Overhead & Underground) 80,284 1860 Meters 1860 Meters (Smart Meters) 99.078 99,078 227.568 154.054 31,909 31,909 1,064 30,845 1,064 N/A 1905 1908 Land Buildings & Fixtures 1910 easehold Improvements 131,949 3,337 135,286 124,878 -\$ 1,151 126,029 \$ 9,258 Office Furniture & Equipment (10 years) 1915 1915 Office Furniture & Equipment (5 years) 10 1920 Computer Equipment - Hardware 45 Computer Equip.-Hardware(Post Mar. 22/04) 1920 45.1 Computer Equip.-Hardware(Post Mar. 19/07) 364,078 10,557 374,635 336,595 14,294 350,889 23,746 10 1930 Transportation Equipment 2,225,788 58,879 27,760 2,256,90 1,447,662 -1,761 161,139 27,760 1,581,041 \$ 1,761 \$ 675,866 Stores Equipment 1940 1945 Fools, Shop & Garage Equipment 260,170 18,090 39,977 300,147 18,090 233.389 7,521 1,809 240.910 59,237 15,376 905 Measurement & Testing Equipment 1950 Power Operated Equipment 36,776 2,148 38,924 33,977 -1,661 35,638 \$ Communications Equipmen 8 1955 Communication Equipment (Smart Meters) 12,104 12,104 605 1,210 1,816 1960 Miscellaneous Equipment Load Management Controls Customer 1970 254,912 254,912 254,912 254,912 remises 47 1975 oad Management Controls Utility Premises 64,873 1980 System Supervisor Equipment 47 571.117 611 -\$ 186,720 385,008 561.052 1.645 \$ 179,132 383.565 1 443 1985 Miscellaneous Fixed Assets 1990 Other Tangible Property 1995 Contributions & Grants 2,040,278 78,28 47 2440 Deferred Revenue \$ 26,534,026 \$ 1,049,402 -\$ 469,392 \$ 27,114,036 -\$ 18,268,795 -\$ 835,527 \$ 461,803 -\$ 18,642,519 \$ 8,471,517 Less Socialized Renewable Energy Generation Investments (input as negative) Less Other Non Rate-Regulated Utility Assets (input as negative)

10	Transportation
8	Stores Equipment

Total PP&E

Less: Fully Allocated Depreciation

 Transportation
 -\$ 144,100

 Stores Equipment
 -\$ 691,427

835,527

835,527

\$ 461,803 -\$ 18,642,519 \$

8,471,517

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.

\$ 26,534,026 \$ 1,049,402 -\$ 469,392 \$ 27,114,036 -\$ 18,268,795 -\$

- 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.

Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable

- 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.
- 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.

File Number:	#NAME?
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

Year

Accounting Standard CGAAP New CGAAP
Year 2014

						Cos	st				lГ		1								
CCA			0	pening						Closing	1 [(Opening						Closing		
Class	OEB	Description	В	Balance	-	Additions	Di	sposals		Balance	l L		Balance	Addi	ions	Di	isposals		Balance	Net	Book Value
12	1611	Computer Software (Formally known as Account 1925)	s	360,873	\$	40,967			\$	401,840		-\$	320,606	-\$	23,809			-\$	344,415	\$	57,424
		Land Rights (Formally known as Account	φ	300,073	φ	40,907			φ	401,040	łF	-φ	320,000	- o	23,009			-9	344,413	9	57,424
CEC	1612	1906)	\$	10.809					\$	10,809	₋	-\$	8,061	-\$	335			-\$	8,396	\$	2,413
N/A	1805	Land	\$	130,499					\$	130,499		\$	-	*				\$	-	\$	130,499
47	1808	Buildings	\$	640,448	\$	24,730			\$	665,178		-\$	288,320	-\$	15,398			\$	303,718	\$	361,459
13	1810	Leasehold Improvements	\$						\$	-		\$	-					\$	-	\$	-
47		Transformer Station Equipment >50 kV	\$	-					\$	-		\$	-					\$	-	\$	-
47		Distribution Station Equipment <50 kV	\$	2,866,402	\$	107,464			\$	2,973,866		-\$	1,878,354	-\$	62,601			-\$	1,940,955	\$	1,032,911
47	1825	Storage Battery Equipment	\$		•	7.700			\$	-		\$			74040	<u> </u>		\$		\$	
47 47		Poles, Towers & Fixtures Overhead Conductors & Devices	\$	8,545,114 3,161,633	\$	74,730 344,599			\$	8,619,844 3,506,232		-\$ -\$	6,721,536 951,524		74,643	-		-\$ -\$	6,896,179 1,068,442	\$	1,723,665 2.437,790
47	1840	Underground Conduit	\$	3,038,692	9 6	43,881			\$	3,082,573		-э -\$	2,400,270		93,372	<u> </u>		-ş -\$	2,493,642	\$	588,931
47		Underground Conductors & Devices	\$	583,411	9 6	176.031			\$	759,442		- 	129.412		22.877	H		-ş -\$	152.289	\$	607.153
47	1850	Line Transformers	\$	3,952,656	\$	158,090			\$	4,110,746		-φ -\$	2,434,938		95,881			-ş -\$	2,530,819		1,579,927
47	1855	Services (Overhead & Underground)	\$	1.243.070	\$	80.284			\$	1,323,354		-\$ -\$	320.921		46.299			-\$	367.220	\$	956.134
47		Meters	\$	99,078	Ť	00,201			\$	99,078		-\$	226,982		25,564	t		-\$		-\$	153,468
47		Meters (Smart Meters)	\$	-	\$	31.909			\$	31,909		\$	-	-\$	1.064			-\$	1.064	\$	30.845
N/A	1905	Land	\$	-					\$	-	1	\$	-					\$	-	\$	-
47	1908	Buildings & Fixtures	\$	-					\$	-	1 [\$	-					\$	-	\$	-
13	1910	Leasehold Improvements	\$	-					\$	-		\$	-					\$	-	\$	-
8	1915	Office Furniture & Equipment (10 years)	\$	131,949	\$	3,337			\$	135,286	lE	-\$	124,878	-\$	1,151			\$	126,029	99	9,258
8	1915	Office Furniture & Equipment (5 years)	\$	-					\$	-		\$	-					\$	-	\$	-
10	1920	Computer Equipment - Hardware	\$	-					\$	-	I L	\$	-					\$	-	\$	-
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$	-					\$	-		\$	-					\$	-	\$	-
45.1		Computer EquipHardware(Post Mar. 19/07)	\$	364,078	\$	10,557			\$	374,635		-\$			14,294			-\$	350,889	\$	23,746
10	1930	Transportation Equipment	\$	2,225,788	\$	58,879	-\$	27,760	\$	2,256,907		-\$	1,447,662	-\$ 1	61,139	\$	27,760	-\$	1,581,041	\$	675,866
8		Stores Equipment	\$	1,761	_				\$	1,761		-\$	1,761	_				-\$	1,761		0
8	1940	Tools, Shop & Garage Equipment	\$	260,170 18.090	\$	39,977			\$	300,147		-\$ -\$	233,389	-\$	7,521 1,809	<u> </u>		-\$	240,910	\$	59,237
8		Measurement & Testing Equipment Power Operated Equipment	\$	18,090					\$	18,090		-> \$	905	-\$	1,809	-		\$	2,714	\$	15,376
8		Communications Equipment	\$	36,776	•	2,148			\$	38,924		-\$	33,977	-\$	1.661			э -\$	35,638	\$	3,286
8	1955	Communications Equipment (Smart Meters)	\$	30,770	φ	2,140			\$	30,924		-ş \$	33,911	-φ	1,001			-ş S	33,036	\$	3,200
8		Miscellaneous Equipment	\$	12,104					\$	12,104		-\$	605	-\$	1,210			-\$	1,816	\$	10,288
47	1970	Load Management Controls Customer Premises	s	254,912			-\$	254,912	Ť	12,101	lī	-\$	254,912	•	.,2.0	s	254,912	s	0	s	0
			Ψ	207,012			Ψ	204,012	۳		۱F	Ψ	207,012			Ψ	204,012	Ψ	- 0	¥	
47		Load Management Controls Utility Premises	\$	64,873					\$	64,873		-\$	64,873					-\$	64,873	\$	0
47		System Supervisor Equipment	\$	571,117	\$	611	-\$	186,720	\$	385,008		-\$	561,052	-\$	1,645	\$	179,132	-\$	383,565	\$	1,443
47		Miscellaneous Fixed Assets	\$	-	\$	-			\$	-		\$	-					\$	-	\$	-
47	1990	Other Tangible Property	\$	- 0.040.070	\$	- 440.700			\$	- 0.400.070		\$	-	•	70.000			\$	-	\$	4 507 000
47		Contributions & Grants	-\$	2,040,278	-\$	148,792			-\$	2,189,070		\$	513,489	\$	78,283	-		\$	591,772	-\$	1,597,299
47	2440	Deferred Revenue ⁵	\$	-					\$			\$	-					\$		\$	
		Sub-Total	\$ 2	26,534,026	\$	1,049,402	-\$	469,392		27,114,036			18,228,045	-\$ 7	90,908	\$	461,803	ֆ -\$	18,557,150	\$	8,556,886
		Less Socialized Renewable Energy Generation Investments (input as negative)							\$								·	\$		\$	
		Less Other Non Rate-Regulated Utility							Ψ		lt								<u> </u>		
		Assets (input as negative)							\$	-	Ш							\$	-	\$	-
		Total PP&E				1,049,402				27,114,036		-\$	18,228,045	-\$ 7	90,908	\$	461,803	-\$	18,557,150	\$	8,556,886
		Depreciation Expense adj. from gain or los	s on t	he retireme	nt c	of assets (po	ool c	of like ass	ets)	, if applicabl	lể										
		Total												-\$ 7	90,908]					

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation -\$ 144,100 Stores Equipment -\$ 646,808 **Net Depreciation**

- 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.
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- 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.
- The additions column (E) must not include construction work in progress (CWIP).
- 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. 5
- 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. 6

File Number:	#NAME?
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

Accounting Standard MIFRS
Year 2014 Year

					Co	st			ΙF		Accumulated I	Depre	eciation			1	
CCA			Opening					Closing		Opening		T			Closing		
Class	OEB	Description	Balance		Additions	Disposals		Balance		Balance	Additions	Di	sposals		Balance	Net	Book Value
12	1611	Computer Software (Formally known as		.=.				404.040	Ш.					_			== .0.
		Account 1925)	\$ 360,	3/3	\$ 40,967		\$	401,840	-9	320,606	-\$ 23,809	-		-\$	344,415	\$	57,424
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 10.	200			s	10,809	-9	8,061	-\$ 335			-\$	8,396	\$	2,413
N/A	1805	Land	\$ 130,				\$	130,499	-1		-	1		-ş \$	6,390	\$	130,499
47		Buildings	\$ 640.		\$ 24.730		\$	665.178	-9		-\$ 15.398			-\$	303.718		361,459
13		Leasehold Improvements	\$	-	Ç 21,100		\$	-		-	ψ 10,000	1		\$	-	\$	-
47	1815	Transformer Station Equipment >50 kV	\$	-			\$	-		-				\$	-	\$	-
47	1820	Distribution Station Equipment <50 kV	\$ 2,866,	402	\$ 107,464		\$	2,973,866	-9	1,878,354	-\$ 62,601			-\$	1,940,955	\$	1,032,911
47	1825	Storage Battery Equipment	\$	-			\$	-		5 -				\$	-	\$	-
47	1830	Poles, Towers & Fixtures	\$ 8,545,	114	\$ 74,730		\$	8,619,844	-9	6,721,536				-\$	6,896,179	\$	1,723,665
47		Overhead Conductors & Devices	\$ 3,161,		\$ 344,599		\$	3,506,232	-9					-\$	1,068,442		2,437,790
47		Underground Conduit	\$ 3,038,	692	\$ 43,881		\$	3,082,573	-9					-\$	2,493,642		588,931
47		Underground Conductors & Devices	\$ 583,		\$ 176,031		\$	759,442	-9					-\$	152,289		607,153
47	1850	Line Transformers	\$ 3,952,		\$ 158,090		\$	4,110,746	-9			_		-\$	2,530,819		1,579,927
47	1855	Services (Overhead & Underground)	\$ 1,243,		\$ 80,284		\$	1,323,354	-9		-\$ 46,299			-\$	367,220		956,134
47		Meters	\$ 99,	J78	0.4.000		\$	99,078	-9		-\$ 25,564	1		-\$	252,546		153,468
47	1860	Meters (Smart Meters)	\$		\$ 31,909		\$	31,909	1		-\$ 1,064	1		-\$	1,064	\$	30,845
N/A 47	1905	Land	•	_			\$			-		-		\$	-	\$	-
13	1908 1910	Buildings & Fixtures Leasehold Improvements	Ψ				\$	-		} -		-		\$	-	\$	-
8		Office Furniture & Equipment (10 years)	\$ 131,	-	\$ 3,337		\$	135,286	-9		-\$ 1,151	+		-\$	126,029	\$	9,258
8	1915	Office Furniture & Equipment (10 years)		-	\$ 3,337		\$	133,200		124,070	-\$ 1,131	+		-ş \$	120,029	\$	9,200
10	1920	Computer Equipment - Hardware	•	_			\$			р — <u>-</u> В —		+		\$		\$	
			Ψ	_			Ψ		ΙĖ	· -		+		Ψ		Ψ	
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$	-			\$	_	1	-				\$		\$	-
45.4	4000	O					Ť		ΙF	•				-		1	
45.1	1920	Computer EquipHardware(Post Mar. 19/07)	\$ 364,	078	\$ 10,557		\$	374,635	-9	336,595	-\$ 14,294			-\$	350,889	\$	23,746
10	1930	Transportation Equipment	\$ 2,225,	788	\$ 58,879	-\$ 27,760	\$	2,256,907	-9	1,447,662	-\$ 161,139	\$	27,760	-\$	1,581,041	\$	675,866
8	1935	Stores Equipment	\$ 1,	761			\$	1,761	-9					-\$	1,761	\$	0
8	1940	Tools, Shop & Garage Equipment	\$ 260,		\$ 39,977		\$	300,147	-9					-\$	240,910		59,237
8		Measurement & Testing Equipment	\$ 18,	090			\$	18,090	-9		-\$ 1,809			-\$	2,714	_	15,376
8	1950	Power Operated Equipment	\$	-			\$	-		-				\$		\$	-
8	1955	Communications Equipment		776	\$ 2,148		\$	38,924	-9		-\$ 1,661			-\$	35,638		3,286
8	1955	Communication Equipment (Smart Meters)	\$	-			\$			-		-		-\$		\$	- 10.000
8	1960	Miscellaneous Equipment	\$ 12,	104			\$	12,104	-3	605	-\$ 1,210	-		-\$	1,816	\$	10,288
47	1970	Load Management Controls Customer Premises	\$ 254,	112		-\$ 254,912	2 \$		-9	254,912			254 042	\$	0	\$	0
			\$ 254,	9 I Z		-φ 254,912	φ.		ΙË	254,912		\$	254,912	Þ	U	3	
47	1975	Load Management Controls Utility Premises	\$ 64,	273			s	64,873	-9	64,873				-\$	64,873	\$	0
47	1980	System Supervisor Equipment	\$ 571.		\$ 611	-\$ 186.720		385.008	-9		-\$ 1.645	\$	179,132	-ş -\$	383,565		1,443
47		Miscellaneous Fixed Assets	\$ 371,	- '	\$ -	-ψ 100,720	\$	-	3		-ψ 1,040	Ψ	170,102	\$	-	\$	- 1,440
47	1990	Other Tangible Property		_	\$ -		\$			-		1		\$		\$	
47	1995	Contributions & Grants	-\$ 2,040,		•		-\$	2,040,278		513,489	\$ 78,283			\$	591,772		1,448,507
47		Deferred Revenue ⁵	\$	-	-\$ 148,792		-\$	148,792	1					\$	-	-\$	148,792
		Doine Novembe	\$	-	+ 1.10,702		\$,	۱Ė	•				\$	-	\$	- 10,102
		Sub-Total	\$ 26,534,	026	\$ 1,049,402	-\$ 469,392		27,114,036	-5	18,228,045	-\$ 790,908	\$	461,803	-\$	18,557,150		8,556,886
		Loss Socialized Benewable Energy					Ť		Ħ							Ė	
		Less Socialized Renewable Energy Generation Investments (input as negative)															
							\$	-	L					\$	-	\$	-
		Less Other Non Rate-Regulated Utility					1.							١		l	
		Assets (input as negative)					\$		Щ			<u> </u>		\$		\$	
		Total PP&E			\$ 1,049,402			27,114,036		18,228,045	-\$ 790,908	\$	461,803	-\$	18,557,150	\$	8,556,886
		Depreciation Expense adj. from gain or los	s on the retir	eme	nt of assets (p	ool of like as	sets), if applicabl	ď			4					
		Total									-\$ 790,908	1					

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation -\$ 144,100 Stores Equipment -\$ 646,808 **Net Depreciation**

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
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- 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.

File Number:	#NAME?
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

Year

Accounting Standard Year CGAAP Old CGAAP

						Cos	st				ΙF										
CCA			Op	ening						Closing		Op	pening						Closing		
Class	OEB	Description	Ва	lance	Ad	lditions	Disp	osals		Balance	L	В	alance	Additi	ons	Dis	posals		Balance	Net	Book Value
12	1611	Computer Software (Formally known as Account 1925)	s	401,840	s	18,666			\$	420,506	Ш	-\$	348,551	-\$ 3	2,307			-\$	380,858	\$	39,648
		Land Rights (Formally known as Account	Ψ	401,040	Ψ	10,000			Ψ	420,000	ΙĦ	Ψ	040,001	Ψ	2,007			Ÿ	000,000	Ψ	00,040
CEC	1612	1906)	\$	10,809					\$	10,809	-	-\$	8,396	-\$	335			-\$	8,731	\$	2,078
N/A	1805	Land	\$	130,499					\$	130,499		\$	-					\$	-	\$	130,499
47	1808	Buildings	\$	665,178	\$	10,151			\$	675,329		-\$	303,718	-\$ 1	6,095			-\$	319,813	\$	355,516
13	1810	Leasehold Improvements	\$	-					\$	-		\$	-					\$	-	\$	-
47		Transformer Station Equipment >50 kV	\$	-					\$			\$						\$		\$	
47 47	1820 1825	Distribution Station Equipment <50 kV	\$ 2 \$	2,973,866	\$	116,955			\$	3,090,821		-\$ \$	1,940,380	-\$ 6	7,220			-\$	2,007,600	\$	1,083,221
47		Storage Battery Equipment Poles, Towers & Fixtures	7	3,619,844	6	103,610			\$	8,723,454	_	7	6,915,454	¢ 17	2,912			\$	7,088,366	\$	1,635,088
47	1835	Overhead Conductors & Devices		3.506.232	ą e	185,625			\$	3.691.857			1,095,361		4,805			-ş -\$	1,240,166	\$	2.451.691
47	1840	Underground Conduit		3,082,573	\$	2,573			\$	3,085,146	_		2,498,447		1,870			-\$	2,580,317	\$	504.830
47		Underground Conductors & Devices	\$	759,442	\$	87.120			\$	846.562		-\$	158.244		2.120			-\$	190.364	\$	656,198
47	1850	Line Transformers	\$ 4	1,110,746	\$	181,706			\$	4,292,452			2,546,511		8,562			-\$	2,645,073		1,647,379
47	1855	Services (Overhead & Underground)	\$ 1	1,323,354	\$	113,823			\$	1,437,177	3	-\$	375,798	-\$ 5	5,335			-\$	431,133	\$	1,006,045
47		Meters	\$	99,078					\$	99,078		-\$	253,132	-\$ 2	3,963			-\$	277,095	-\$	178,017
47		Meters (Smart Meters)	\$	31,909	\$	42,011			\$	73,920		-\$	1,064	-\$	2,495			-\$	3,559	\$	70,361
N/A	1905	Land	\$	-					\$	-		\$	-					\$	-	\$	-
47		Buildings & Fixtures	\$	-					\$	-		\$	-					\$	-	\$	-
13	1910	Leasehold Improvements	\$		_				\$			\$						\$		\$	
8		Office Furniture & Equipment (10 years)	\$	135,286	\$	2,737			\$	138,023		-\$	126,029	-\$	1,455			-\$	127,484	\$	10,540
8 10	1915	Office Furniture & Equipment (5 years) Computer Equipment - Hardware	\$	-					\$	-		\$	-					\$	-	\$	-
10	1920	Computer Equipment - Hardware	\$	-					Ъ	-	ŀ	\$	-					ъ	-	\$	-
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$	-					\$	-	L	\$	-					\$	-	\$	-
45.1		Computer EquipHardware(Post Mar. 19/07)	\$	374,635	\$	7,982			\$	382,617		-\$			5,110			-\$	365,999	\$	16,618
10	1930	Transportation Equipment		2,256,907	\$	33,246	-\$	22,100	\$	2,268,053			1,581,041	-\$ 16	0,551	\$	22,100	-\$	1,719,492	\$	548,561
8		Stores Equipment	\$	1,761					\$	1,761		-\$	1,761					-\$	1,761		0
8	1940	Tools, Shop & Garage Equipment	\$	300,147 18,090	\$	14,101			\$	314,248 18,090		-\$ -\$	240,910 2,714	-\$ -\$	9,124			-\$ -\$	250,034 4,523	\$	64,214
8		Measurement & Testing Equipment Power Operated Equipment	\$	16,090					\$	16,090		-э \$	2,714	- ə	1,009			-ə \$	4,523	\$	13,567
8	1955	Communications Equipment	\$	38,924	6	17.644			\$	56,568		-\$	35,638	-\$	3.075			پ -\$	38,712	\$	17,855
8	1955	Communications Equipment (Smart Meters)	\$		Ψ	17,044			\$	-		\$	-	-ψ	3,073			\$	30,712	\$	- 17,000
8		Miscellaneous Equipment	\$	12,104					\$	12,104		-\$	1,816	-\$	1,210			-\$	3,026	\$	9,078
47	1970	Load Management Controls Customer Premises	\$						\$,		\$	0					\$	0	\$	0
			φ						φ	-	۱H	Ψ	U					φ	U	φ	
47		Load Management Controls Utility Premises	\$	64,873					\$	64,873		-\$	64,873					-\$	64,873	\$	0
47	1980	System Supervisor Equipment	\$	385,008	\$	12,050			\$	397,058		-\$	383,565	-\$	3,755			-\$	387,320	\$	9,738
47		Miscellaneous Fixed Assets	\$	-					\$	-		\$	-					\$		\$	-
47	1990	Other Tangible Property	\$	-	_	170 515			\$			\$	-		7.005			\$	-	\$	4 070 0 :-
47		Contributions & Grants		2,189,070	-\$	173,516			-\$	2,362,586		\$	591,772	\$ 9	7,605			\$	689,377	-\$	1,673,210
47	2440	Deferred Revenue ⁵	\$	-					\$			\$	-					\$		\$	
		Sub-Total	\$ 27	7,114,036	\$	776,484	-\$	22,100		27,868,420			8,642,519	-\$ 82	6,502	\$	22,100	- \$	19,446,921	\$	8,421,499
	_	Less Socialized Renewable Energy Generation Investments (input as negative)							\$									s		\$	
		Less Other Non Rate-Regulated Utility							Ψ		lt										
		Assets (input as negative)							\$	-	щ							\$		\$	
		Total PP&E		7,114,036		776,484				27,868,420		-\$ 1	8,642,519	-\$ 82	6,502	\$	22,100	-\$	19,446,921	\$	8,421,499
		Depreciation Expense adj. from gain or los	s on the	e retireme	nt of	assets (po	ool of I	ike ass	ets)	if applicabl	ď										
		Total												-\$ 82	6,502	1					

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation

-\$ 141,610 Transportation Stores Equipment -\$ 684,892 **Net Depreciation**

- 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.
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- 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.
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File Number:	#NAME?
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

Year

Accounting Standard CGAAP New CGAAP
Year 2015

			Accumulated Depreciation															
CCA			Opening		Cos		т –	Closina	_	Opening	1.000	a.a.coa 2				Closina		
Class	OEB	Description	Balance	bbΔ	litions	Disposals		Balance		Balance	Δd	ditions	Disp	osals		Balance	Net F	Book Value
		Computer Software (Formally known as	24.400	7144		2.opeca.c	+	Dalanco	_	24.400		untionio	2.00	000.0		24.400		rook raido
12	1611	Account 1925)	\$ 401,840	\$	18,666		\$	420,506	-\$	344,415	-8	32.307			-\$	376,722	\$	43,784
		Land Rights (Formally known as Account	ψ 401,040	Ψ	10,000		Ψ	420,000	Ψ	044,410	Ψ	02,007			¥	010,122	Ψ	40,704
CEC	1612	1906)	\$ 10.809				\$	10.809	-\$	8,396	-\$	335			-\$	8,731	\$	2.078
N/A	1805	Land	\$ 130,499				\$	130.499	\$	0,530	-ψ	333			\$	0,731	\$	130,499
47		Buildings	\$ 665,178		10.151		\$	675,329	-\$	303,718	•	16.095			-\$	319,813	\$	355,516
13		Leasehold Improvements	\$ 005,176	Ą	10,131		\$	-	\$	303,716	-φ	10,095			-ş \$	319,613	\$	- 300,010
47	1815	Transformer Station Equipment >50 kV	\$ -				\$								\$		\$	
				_	110055				\$		_	04.005			_		_	
47		Distribution Station Equipment <50 kV	\$ 2,973,866	\$	116,955		\$	3,090,821	-\$	1,940,955	- >	64,925			-\$	2,005,879	\$	1,084,941
47	1825	Storage Battery Equipment	\$ -				\$		\$						\$		\$	
47		Poles, Towers & Fixtures	\$ 8,619,844		103,610		\$	8,723,454	-\$	6,896,179	-\$	164,970			-\$	7,061,149	\$	1,662,305
47		Overhead Conductors & Devices	\$ 3,506,232		185,625		\$	3,691,857	-\$	1,068,442	-\$	121,481			-\$	1,189,924	\$	2,501,933
47	1840	Underground Conduit	\$ 3,082,573	\$	2,573		\$	3,085,146	-\$	2,493,642	-\$	79,675			-\$	2,573,317	\$	511,829
47	1845	Underground Conductors & Devices	\$ 759,442		87,120		\$	846,562	-\$	152,289	-\$	26,166			-\$	178,456	\$	668,106
47	1850	Line Transformers	\$ 4,110,746	\$	181,706		\$	4,292,452	-\$	2,530,819	-\$	92,443			\$	2,623,262	\$	1,669,190
47	1855	Services (Overhead & Underground)	\$ 1,323,354	\$	113,823		\$	1,437,177	-\$	367,220	-\$	47,543			-\$	414,763	\$	1,022,414
47	1860	Meters	\$ 99,078				\$	99,078	-\$	252,546	-\$	23,963			-\$	276,509	-\$	177,431
47		Meters (Smart Meters)	\$ 31,909		42,011		\$	73,920	-\$	1,064	-\$	2,495			-\$	3,559		70,361
N/A		Land	\$ -				\$	-	\$	-		,			\$	-	\$	-
47		Buildings & Fixtures	\$ -				\$	-	\$	_					\$	_	\$	_
13		Leasehold Improvements	\$ -				\$		\$						\$		\$	
8	1915	Office Furniture & Equipment (10 years)	\$ 135,286	S	2,737		\$	138.023	-\$	126.029	.0	1.455			-\$	127.484	\$	10.540
8	1915	Office Furniture & Equipment (10 years)		Ψ	2,131		\$,	\$	120,029	-ψ	1,400			\$		\$	
_							_	-							_		_	-
10	1920	Computer Equipment - Hardware	\$ -				\$	-	\$	-					\$	-	\$	-
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$ -				\$	-	\$	-					\$	-	\$	
45.1	1920	Computer EquipHardware(Post Mar. 19/07)	\$ 374,635	\$	7,982		\$	382,617	-\$	350,889	-\$	15,110			-\$	365,999	\$	16,618
10	1930	Transportation Equipment	\$ 2,256,907	\$	33,246	-\$ 22,100	\$	2,268,053	-\$	1,581,041	-\$	160,551	\$ 2	22,100	-\$	1,719,492	\$	548,561
8	1935	Stores Equipment	\$ 1,761		,		\$	1,761	-\$	1,761		,		,	-\$	1,761	\$	0
8	1940	Tools, Shop & Garage Equipment	\$ 300,147		14,101		\$	314,248	-\$		-\$	9.124			-\$	250,034		64,214
8		Measurement & Testing Equipment	\$ 18,090		,		\$	18,090	-\$		-\$	1.809			-\$	4,523	\$	13,567
8		Power Operated Equipment	\$ -				\$	-	\$		*	.,			\$		\$	
8	1955	Communications Equipment	\$ 38,924	9	17.644		\$	56,568	-\$	35,638	.0	3.075			-\$	38,712	\$	17,855
8	1955	Communications Equipment (Smart Meters)	\$ -	Ψ	17,044		\$	50,500	\$	33,030	-ψ	3,073			\$	30,712	\$	17,000
8	1960	Miscellaneous Equipment	\$ 12,104				\$	12.104	-\$	1.816	•	1.210			-\$	3.026	\$	9,078
0	1900		φ 12,10 4				φ	12,104	-φ	1,010	-φ	1,210			-φ	3,020	φ	9,076
47	1970	Load Management Controls Customer Premises	\$ -				\$	-	\$	0					\$	0	\$	0
47	1975	Load Management Controls Utility Premises	\$ 64,873				\$	64,873	-\$	64,873					-\$	64,873	\$	0
47	1980	System Supervisor Equipment	\$ 385,008	\$	12,050		\$	397,058	-\$	383,565	-\$	3,755			-\$	387,320	\$	9,738
47	1985	Miscellaneous Fixed Assets	\$ -				\$	-	\$	-					\$	-	\$	-
47		Other Tangible Property	\$ -				\$	-	\$	-					\$	-	\$	
47	1995	Contributions & Grants	-\$ 2.189.070	-\$	173,516		-\$	2,362,586	\$	591,772	\$	87.553			\$	679,325	_	1,683,262
47		Deferred Revenue ⁵	\$ -	-	2,2.0			,,	\$	-		21,230			\$			
		Sub-Total	\$ 27,114,036	\$	776,484	-\$ 22,100	\$	27,868,420	\$ -\$	18,557,150	-\$	780,934	\$ 2	22,100	}	19,315,983	\$ \$	8,552,437
		Less Socialized Renewable Energy Generation Investments (input as negative)					\$	-							\$	_	\$	_
		Less Other Non Rate-Regulated Utility													\$			
		Assets (input as negative)	6 07 444 555		770 40 1	A 00.455	3		-	40 557 450		700.001		20.400	•	-	\$	0.550.405
		Total PP&E	\$ 27,114,036		776,484			27,868,420	-\$	18,557,150	-\$	780,934	\$ 2	22,100	-\$	19,315,983	\$	8,552,437
		Depreciation Expense adj. from gain or los	e on the retirem	ant of a	cente (na	ool of like see							1					

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation -\$ 141,610 Stores Equipment -\$ 639,324 **Net Depreciation**

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
- 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.
- The additions column (E) must not include construction work in progress (CWIP).
- 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. 5
- 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. 6

File Number:	#NAME?
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Accounting Standard MIFRS
Year 2015

CEC N/A 47 13 47 47 47 47 47 47 47 47	1611 1612 1805 1808	Description Computer Software (Formally known as Account 1925) Land Rights (Formally known as Account	Opening Balance		Additions		T	Closing		Opening	Accumulated [1		Closing		
12 CEC N/A 47 13 47 47 47 47 47 47 47	1611 1612 1805 1808	Computer Software (Formally known as Account 1925)			Additions											
CEC N/A 47 13 47 47 47 47 47 47 47	1612 1805 1808	Account 1925)			Additions	Disposals		Balance		Balance	Additions	Disposals		Balance	Net	Book Value
CEC N/A 47 13 47 47 47 47 47 47 47	1612 1805 1808															
N/A 47 13 47 47 47 47 47 47 47	1805 1808	Land Dights (Farmally known as Assault	\$ 401,8	40	\$ 18,666		\$	420,506	-\$	344,415	-\$ 32,307		-\$	376,722		43,784
N/A 47 13 47 47 47 47 47 47 47	1805 1808						\$	-					\$	-	\$	-
47 13 47 47 47 47 47 47 47 47	1808	1906)	\$ 10.8				s	10.809		0.000	-\$ 335		_	0.704	_	2.078
47 13 47 47 47 47 47 47 47 47	1808	Land	\$ 10,8 \$ 130,4				\$	130,499	-\$ \$	8,396	-\$ 335		-\$ \$	8,731	\$	130,499
13 47 47 47 47 47 47 47 47		Buildings	\$ 130,4		\$ 10,151		\$	675,329	-\$	303.718	-\$ 16.095		-\$	319,813	\$	355,516
47 47 47 47 47 47 47 47	1810	Leasehold Improvements	\$ 000,1	_	ψ 10,131		\$	073,329	\$	303,710	-ψ 10,095		\$	319,013	\$	333,310
47 47 47 47 47 47 47		Transformer Station Equipment >50 kV	\$ -	.			\$		\$				\$		\$	
47 47 47 47 47 47		Distribution Station Equipment <50 kV	\$ 2,973,8	66	\$ 116,955		\$	3,090,821	-\$	1,940,955	-\$ 64,925		-\$	2,005,879	\$	1,084,941
47 47 47 47		Storage Battery Equipment	\$ -				\$	-	\$	-			\$	-	\$	-
47 47 47		Poles, Towers & Fixtures	\$ 8,619,8	44	\$ 103,610		\$	8,723,454	-\$	6,896,179	-\$ 164,970		-\$	7,061,149	\$	1,662,305
47 47	1835	Overhead Conductors & Devices	\$ 3,506,2	32	\$ 185,625		\$	3,691,857	-\$	1,068,442	-\$ 121,481		-\$	1,189,924	\$	2,501,933
47		Underground Conduit	\$ 3,082,5		\$ 2,573		\$	3,085,146	-\$	2,493,642			-\$	2,573,317		511,829
		Underground Conductors & Devices	\$ 759,4		\$ 87,120		\$	846,562	-\$	152,289			-\$	178,456		668,106
		Line Transformers	\$ 4,110,7		\$ 181,706		\$	4,292,452	-\$	2,530,819			-\$	2,623,262		1,669,190
47		Services (Overhead & Underground)	\$ 1,323,3		\$ 113,823		\$	1,437,177	-\$	367,220			-\$	414,763		1,022,414
47		Meters	\$ 99,0				\$	99,078	-\$	252,546	-\$ 23,963		-\$	276,509	-\$	177,431
47	1860	Meters (Smart Meters)	\$ 31,9	09	\$ 42,011		\$	73,920	-\$	1,064	-\$ 2,495		-\$	3,559	\$	70,361
47 N/A	1860 1905	Land	\$ -	-			\$		\$				\$		\$	
47		Buildings & Fixtures	\$ -	_			\$		\$				\$		\$	
13		Leasehold Improvements	\$ -	_			\$		\$				\$		\$	
8		Office Furniture & Equipment (10 years)	\$ 135,2		\$ 2,737		\$	138,023	-\$	126,029	-\$ 1,455		-\$	127,484	\$	10,540
8	1915	Office Furniture & Equipment (15 years)	\$ -	_	Ψ 2,707		\$	-	\$	-	ψ 1,400		\$	-	\$	-
10	1920	Computer Equipment - Hardware	\$ -	. 1			\$	_	\$	_			\$	_	\$	_
45		Computer EquipHardware(Post Mar. 22/04)														
			\$ -	-			\$		\$				\$	-	\$	
45.1	1920	Computer EquipHardware(Post Mar. 19/07)	\$ 374,6	35	\$ 7,982		\$	382,617	-\$	350,889	-\$ 15,110		-\$	365,999	\$	16,618
													\$	-	\$	-
10	1930	Transportation Equipment	\$ 2,256,9		\$ 33,246	-\$ 22,100		2,268,053	-\$	1,581,041	-\$ 160,551	\$ 22,100	-\$	1,719,492	\$	548,561
8	1935	Stores Equipment	\$ 1,7				\$	1,761	-\$	1,761			-\$	1,761	\$	0
8		Tools, Shop & Garage Equipment	\$ 300,1		\$ 14,101		\$	314,248	-\$ -\$	240,910			-\$	250,034		64,214
8		Measurement & Testing Equipment Power Operated Equipment	\$ 18,0	_			\$	18,090	-5	2,714	-\$ 1,809		-\$ \$	4,523		13,567
8	1950	Communications Equipment	\$ - \$ 38,9		\$ 17,644		\$	56,568	-\$	35,638	-\$ 3.075		-\$	38,712	\$	17,855
8	1955	Communications Equipment (Smart Meters)	\$ 50,5	_	Ψ 17,044		\$	30,300	\$	33,030	-ψ 3,073		\$	30,712	\$	- 17,000
8		Miscellaneous Equipment	\$ 12.1				\$	12.104	-\$	1,816	-\$ 1.210		-\$	3.026	\$	9.078
-		Load Management Controls Customer	Ψ 12,1	04			Ψ	12,104	Ψ	1,010	ψ 1,210		Ψ	0,020	Ψ	0,070
47	1970	Premises	\$ -				\$	-	\$	0			\$	0	\$	0
47	1975	Load Management Controls Utility Premises						04.070		04.070				04.070		
47	1980	0	\$ 64,8 \$ 385.0		\$ 12.050		\$	64,873	-\$	64,873	ê 0.755		-\$ -\$	64,873	_	0.700
47		System Supervisor Equipment Miscellaneous Fixed Assets	\$ 385,0	80	\$ 12,050		\$	397,058	-\$	383,565	-\$ 3,755		-\$	387,320	\$	9,738
47		Other Tangible Property	\$ -	-			\$		\$				\$		\$	
47		Contributions & Grants	-\$ 2.040.2	78	-\$ 173.516		-\$	2,213,794	\$	591.772	\$ 80.634		\$	672.406	-\$	1,541,389
47		Deferred Revenue ⁵	-\$ 148,7	_	,510		-\$	148,792	\$	-	\$ 6,920		\$	6,920	-\$	141,872
••		Deletica Neveriue	\$ 140,7	J2			\$	-	\$		Ç 0,820		\$	-	\$	- 171,012
		Sub-Total	\$ 27,114,0	36	\$ 776,484	-\$ 22,100	\$	27,868,420	-\$	18,557,150	-\$ 780,933	\$ 22,100	-\$	19,315,982	\$	8,552,438
		Less Socialized Renewable Energy														
		Generation Investments (input as negative)					\$	_					\$	_	\$	_
		Less Other Non Rate-Regulated Utility					۳							· ·	Ψ	
		Assets (input as negative)					\$	-					\$		\$	-
		Total PP&E	\$ 27,114,0					27,868,420		18,557,150	-\$ 780,933	\$ 22,100	-\$	19,315,982	\$	8,552,438
		Depreciation Expense adj. from gain or los	s on the retire	mer	nt of assets (po	ol of like ass	ets)	, if applicable	5							
		Total									-\$ 780,933	j				

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
Transportation -\$ 141,610 Stores Equipment -\$ 639,323 Net Depreciation

- 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.
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- 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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Schedule:	
Page:	
Date:	

Accounting Standard Year 2016

Disposal Balance Sacropia								Cost					Ac	cumulated D	epreciation				
Computer Software (Formally known as 420,506 \$19,000 \$140,506 \$376,722 \$30,814 \$407,536 \$310,000 \$100,0	CCA																		
12 101	Class	OEB		<u> </u>	Balance		Additions	Disposals	_	Balance	 	Balance	<u> </u>	Additions	Disposals	₩	Balance	Net	Book Value
14	12	1611	Account 1925)	\$	420,506	\$	19,000		\$	439,506	-\$	376,722	-\$	30,814		-\$	407,536	\$	31,970
VEL 102 1909	12	1611	Account 1925) from acct 1555	\$	103,008				\$	103,008	-\$	103,008				-\$	103,008	\$	-
17 1810	CEC	1612		\$	10,809				\$	10,809	-\$	8,731	-\$	335		-\$	9,066	\$	1,743
13 1510 Cassehold Improvements S					,												-	\$	130,499
187 Transformer Station Equipment = 50 kV \$ 193,500 \$ 3,284,321 \$ 2,005,879 \$ 87,996 \$ \$ 2,073,877 \$ 1,2104 \$ 1,222 \$ 1,223 \$ 1,224					675,329	\$	38,000			713,329			-\$	17,059			, .	\$	376,457
47 1800 Ostethulon Station Eguipment \$ \$ \$ \$ \$ \$ \$ \$ \$					-					-							-	\$	-
47 1932 Storage Battery Equipment \$ \$ \$ \$ \$ \$ \$ \$ \$						•	100 500							07.000				\$	
47 1830 Poles, Towers & Fintures \$ 8,723,464 \$ 137,700 \$ 8,681,154 \$ 7,061,149 \$ 198,282 \$ 7,217,411 \$ 1,643.77					3,090,821	\$	193,500			3,284,321	-5	2,005,879	-\$	67,996			2,073,875	\$	1,210,445
47 1845 Unterground Conductors & Devices \$ 3,881,867 \$ 191,200 \$ 3,885,007 \$ 1,889,204 \$ 124,731 \$ 1,314,666 \$ 2,269,44 \$ 14,731 \$ 1,314,666 \$ 2,269,44 \$ 14,731 \$ 1,314,666 \$ 2,269,44 \$ 14,731 \$ 1,314,666 \$ 2,269,44 \$ 14,731 \$ 1,314,666 \$ 2,269,44 \$ 14,731 \$ 1,314,666 \$ 2,269,44 \$ 14,731 \$ 1,314,666 \$ 2,269,44 \$ 1,4731 \$ 1,314,666 \$ 2,269,44 \$ 1,4731 \$ 1,314,666 \$ 2,269,44 \$ 1,4731 \$ 1,474,666 \$ 2,269,44 \$ 1,4731 \$ 1,474,666 \$ 2,269,44 \$ 1,4731 \$ 1,474,666 \$ 2,269,44 \$ 1,474,666 \$ 2,269,44 \$ 1,474,666 \$ 2,269,44 \$ 1,474,666 \$ 2,269,44 \$ 1,474,666 \$ 2,269,44 \$ 1,474,666 \$ 2,269,44 \$ 1,474,666 \$ 2,269,44 \$ 1,474,666 \$ 2,269,44 \$ 1,474,666 \$ 2,269,44 \$ 1,474,666 \$ 2,269,44 \$ 1,474,666 \$ 2,269,44 \$ 1,474,666 \$ 2,269,44 \$ 1,474,666 \$ 2,269,44 \$ 1,474,666 \$ 2,269,44 \$ 1,474,666 \$ 2,269,44 \$ 1,474,666 \$ 2,269,44 \$ 1,474,666 \$ 2,269,44 \$ 1,474,666 \$ 2,269,44 \$ 2,474,666 \$ 2,269,44 \$					0.700.454	•	127 700			0.004.454	\$	7.004.440	•	450,000			7 017 111	\$	4 640 740
47 1840 Underground Conductors & \$ 3,885,146 \$ \$ \$ 3,085,146 \$ \$ \$ 2,649,777 \$ 455,047 \$ \$ 454,047 \$ \$ 454,047 \$ \$ 454,047 \$ \$ 454,047 \$ \$ 454,047 \$ \$ 454,047 \$ \$ 454,047 \$ \$ 454,047 \$ \$ 454,047 \$ \$ 454,047 \$ \$ 454,047 \$ \$ 454,047 \$ \$ 454,047 \$ 455,047 \$ \$ 454,047 \$ \$ 454,047 \$ 455,047 \$ 454,047 \$ 455,047 \$ 454,047 \$ 455,047 \$ 454,047 \$ 455,047 \$ 454,047 \$ 455,047 \$ 454,047 \$ 455,047 \$ 454,047 \$ 455,047 \$ 454,047 \$ 455,047 \$ 454,047 \$ 454,047 \$ 455,047 \$ 454											-5	7,061,149							
47 345 Underground Conductors & Devices \$ 846,502 \$ 163,650 \$ 1,010,212 \$ 178,456 \$ 29,299 \$ 207,755 \$ 802,447 \$ 7850 Uniform transformers \$ 4,292,425 \$ 172,000 \$ 4,641,473 \$ 4,279 \$ 458,492 \$ 1,703,647 \$ 4,741,735 \$ 4,279 \$ 4,548,492 \$ 1,703,647 \$ 4,741,735 \$ 4,279 \$ 4,548,492 \$ 1,703,647 \$ 4,741,735 \$ 4,279 \$ 4,548,492 \$ 1,703,647 \$ 4,741,735 \$ 4,279 \$ 4,548,492 \$ 1,703,647 \$ 4,741,735 \$ 4,279 \$ 4,548,492 \$ 1,703,647 \$ 4,741,735 \$ 4,279 \$ 4,548,492 \$ 1,703,647 \$ 4,741,735 \$ 4,279 \$ 4,548,492 \$ 1,703,647 \$ 4,741,735 \$ 4,729 \$ 4,548,492 \$ 1,703,647 \$ 4,741,735 \$ 4,729 \$ 4,548,492 \$ 1,703,647 \$ 4,741,735 \$ 4,729 \$ 4,548,492 \$ 1,703,647 \$ 4,741,735 \$ 4,729 \$ 4,548,492 \$ 1,703,647 \$ 4,741,735 \$ 4,729 \$ 4,548,492 \$ 4,741,735 \$ 4,729 4,741,735 \$ 4,741,735 \$ 4,729 \$ 4,741,735 \$ 4,741							191,200												
17 1850 Line Transformers							162 650											-	
477 1865 Services (Overhead & Underground) \$ 1,437,177 \$ 101,000 \$ 1,538,177 \$ 141,763 \$ 43,729 \$ 488,492 \$ 1,076,6																		-	
477 1860 Meters S 99,076 S 75,00 S 106,576 S 276,509 S 897 S 277,406 S 109,447 1860 Meters (Smart Meters) S 73,00 S 35,200 S 109,120 S 35,509 S 101 S 5,000 S 99,44 S 109,447 1860 Meters (Smart Meters) S 73,00 S 35,200 S 108,45,322 S 656,070 S 102,942 S 759,012 S 80,274 S 747 1906 Buildings & Frutures S S S S S S S S S																		_	
47 1860 Meters (Smart Meters) \$ 73,920 \$ 35,200 \$ 109,120 \$ 3,509 \$ 6,101 \$ 9,660 \$ 99,44 \$ 108,000 \$ 109,000 \$																			
Material Characterial From account 1555 \$ 1,645,232 \$ 1,645,232 \$ 5,65,070 \$ 102,942 \$ 7,750,101 \$ 8862." \$ 1,750 \$ 1,																			
NA 1905 Land						φ	35,200											_	
1908 Buildings A Fixtures \$					1,045,252					1,040,232			- 	102,942					000,220
13 1910 Leasehold Improvements \$ \$ \$ \$ \$ \$ \$ \$ \$										-								9	
8 1915 Office Furniture & Equipment (10 years) \$ 138,023 \$ 8,000 \$ 146,023 \$ 1,750 \$ 1,950 \$ 1,900 \$ 1,9																_		9	
8 1915 Office Furniture & Equipment (syears) S						\$	8 000						-8	1 001				\$	16,549
1920 Computer Equipment - Hardware \$						Ψ	0,000			- 7.			Ψ	1,001				\$	
45. 1 920 Computer EquipHardware(Post Mar. 22/04) \$																		_	
45.1 1920				\$	_													\$	
45.1 1920	45.1	1920	Computer EquipHardware(Post Mar. 19/07)	s	382 617	s	10 000		Ť	392 617			-8	12 534		Ť	378 533	s.	14,084
10	45.1	1920		6		Ť	10,000		Ť							Ħ		e	11,001
8	10	1020				6	220 000									7		9	716 257
8						φ	320,000						- \$	100,304				9	7 10,237
B						•	10.000						•	8 720		Τ.		9	65.485
8						Ψ	10,000						9					9	
8					10,030					10,030			پ-	1,009			0,332	9	11,730
8					56 568	\$	1 200			57 768			-8	4 303			43 105		14,662
8					30,300	Ψ	1,200			31,700	-9	30,712	پ-	4,555			43,103	9	14,002
1970 Load Management Controls Customer S					12 104					12 104	-0	3 026	-8	1 210			4 236	\$	7,868
1976 Premises \$ -	U			Ψ	12,104				φ	12,104	- \$	3,020	-ψ	1,210		Ψ	4,230	Ψ	1,000
Second	47	1970		\$	-				\$	-	\$	0				\$	0	\$	0
47 1985 Miscellaneous Fixed Assets \$ \$ \$ \$ \$ \$ \$ \$ \$,															\$	0
47 1990 Other Tangible Property \$					397,058	\$	130,000			527,058			-\$	27,430			414,750		112,308
47 1995 Contributions & Grants					-					-							-	\$	-
47 2440 Deferred Revenue 5																Τ.		\$	
Sub-Total \$ 29,642,153 \$ 1,245,950 \$ - \$ 30,888,103 \$ 20,099,663 \$ 879,985 \$ - \$ 20,979,648 \$ 9,908,41																		_	
Sub-Total \$ 29,642,153 \$ 1,245,950 \$ \$ 30,888,103 \$ 20,099,663 \$ 879,985 \$ \$ 20,979,648 \$ 9,908,41	47	2440	Deferred Revenue ⁵		148,792	-\$	300,000			448,792			\$	22,292		_	29,212	-\$	419,580
Less Socialized Renewable Energy Generation Investments (input as negative) Less Other Non Rate-Regulated Utility Assets (input as negative) Total PP&E Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable Less Other Non Rate-Regulated Utility S S S S S S S S S S S S S S S S S S S										-								\$	
Less Other Non Rate-Regulated Utility Assets (input as negative) Total PP&E S 29,642,153 \$ 1,245,950 \$ - \$ 30,888,103 \$ \$ 20,099,663 \$ 879,985 \$ - \$ 20,979,648 \$ 9,908,41 Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable \$ 30,888,103 \$ 3,088,1				\$	29,642,153	\$	1,245,950	\$ -	\$	30,888,103	-\$	20,099,663	-\$	879,985	\$ -	-\$	20,979,648	\$	9,908,455
Assets (input as negative) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			Generation Investments (input as negative)						\$	-						\$		\$	-
Total PP&E \$ 29,642,153 \$ 1,245,950 \$ - \$ 30,888,103 \$ 20,099,663 \$ 879,985 \$ - \$ 20,979,648 \$ 9,908,45		1														L			
Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶					00 040 4		4.045.055		\$	-	Η.	00 000 555	_	070.007		\$		\$	
				\$							-\$	20,099,663	-\$	879,985	> -	-\$	20,979,648	\$	9,908,455
				s on	the retireme	nt o	f assets (po	ool of like assets),	f ap	olicable °					l				
			I otal										-\$	879,985	j				

		Less: Fully Allocated Depreciation	7	
10	Transportation	Transportation	-\$	140,056
8	Stores Equipment	Stores Equipment		
		Net Depreciation	-\$	739,929

- 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).
- 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.
- 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.

Appendix D – Summary of OM&A

Summary of Recoverable OM&A Expenses

Reporting Basis	CGAAP	CGAAP	CGAAP	CGAAP	NEWGAAP	NEWGAAP	NEWGAAP	NEWGAAP
	Board Approved	2010	2011	2012	2013	2014	2015	2016
Operations	\$360,476	\$388,095	\$548,028	\$562,813	\$595,899	\$589,388	\$617,080	\$529,246
Maintenance	\$705,409	\$491,364	\$721,496	\$693,882	\$840,521	\$707,406	\$766,322	\$673,343
SubTotal	\$1,065,885	\$879,459	\$1,269,524	\$1,256,695	\$1,436,420	\$1,296,794	\$1,383,402	\$1,202,589
%Change (year over year)		-17.5%	44.4%	-1.0%	14.3%	-9.7%	6.7%	-7.3%
%Change (Test Year vs Last Rebasing Year - Actual)		•					29.8%	36.7%
Billing and Collecting	\$616,443	\$600,482	\$528,100	\$533,838	\$577,268	\$634,033	\$710,315	\$733,000
Community Relations	\$58,624	\$41,451	\$53,320	\$47,391	\$52,864	\$55,452	\$61,000	\$67,000
Administrative and General+LEAP	\$859,815	\$821,877	\$833,118	\$817,920	\$1,026,994	\$915,963	\$969,266	\$1,062,375
SubTotal	\$1,534,883	\$1,463,810	\$1,414,538	\$1,399,149	\$1,657,126	\$1,605,448	\$1,740,581	\$1,862,375
%Change (year over year)		-43.7%	-3.4%	-1.1%	18.4%	-3.1%	8.4%	16.0%
%Change (Test Year vs Last Rebasing Year - Actual)							-33.1%	21.3%
Total	\$2,600,768	\$2,343,269	\$2,684,062	\$2,655,844	\$3,093,547	\$2,902,242	\$3,123,984	\$3,064,964
%Change (year over year)			14.5%	-1.1%	16.5%	-6.2%	17.6%	17.8%

	Board Approved	2010	2011	2012	2013	2014	2015	2016
Operations	\$360,476	\$388,095	\$548,028	\$562,813	\$595,899	\$589,388	\$617,080	\$529,246
Maintenance	\$705,409	\$491,364	\$721,496	\$693,882	\$840,521	\$707,406	\$766,322	\$673,343
Billing and Collecting	\$616,443	\$600,482	\$528,100	\$533,838	\$577,268	\$634,033	\$710,315	\$733,000
Community Relations	\$58,624	\$41,451	\$53,320	\$47,391	\$52,864	\$55,452	\$61,000	\$67,000
Administrative and General	\$859,815	\$821,877	\$833,118	\$817,920	\$1,026,994	\$915,963	\$969,266	\$1,062,375
Total	\$2,600,768	\$2,343,269	\$2,684,062	\$2,655,844	\$3,093,547	\$2,902,242	\$3,123,984	\$3,064,964
%Change (year over year)		-9.9%	14.5%	-1.1%	16.5%	-6.2%	17.6%	-0.9%

Appendix E – Pass-Through Charges

Power Supply Expense

Determination of Commodity

	Last Actual kWh's		
Customer Class Name	Last Actual kWh's	non-RPP	RPP
Residential	79,483,998	3,415,188	76,068,810
General Service < 50 kW	31,649,726	2,656,020	28,993,706
General Service > 50 to 4999 kW	72,512,849	62,009,680	10,503,169
Sentinel Lighting	245,570	5,184	240,386
Streetlighting	2,439,792	2,377,067	62,725
Unmetered Scattered Load	454,406	25,008	429,398
other	-	-	0
other	-	-	0
other	-	-	0

Forecast Price

HOEP (\$/MWh) Global Adjustment (\$/MWh) \$20.57 \$87.92 Adjustments TOTAL (\$/MWh) \$/kWh \$108.49 \$0.10849 37.74% \$0.0409 %
WEIGHTED AVERAGE PRICE \$0.1077

Note: Table ES-1 from current RPP report - Load Weighted price for RPP Consumers Note: Table ES-1 from current RPP report - Impact of Global Adjustment

\$107.28 Note: Table ES-1 from current RPP report - AVG supply cost for RPP Consumers \$0.10728 | 62.26% \$0.0668

Electricity Projections

atically loss adjusted)

				2010	2011	2012	2013	2014		2015			2016	
Customer		Revenue	Expense											
Class Name		USA#	USA#						Volume	rate (\$/kWh):	Amount	Volume	rate (\$/kWh):	Amount
Residential	kWh	4006	4705						81,497,906	0.0796	\$6,487,233	79,968,078	\$0.10774	\$8,615,491
General Service < 50 kW	kWh	4010	4705						36,316,989	0.0796	\$2,890,832	35,635,269	\$0.10774	\$3,839,224
General Service > 50 to 4999 kW	kWh	4035	4705						75,113,696	0.0796	\$5,979,050	76,966,597	\$0.10774	\$8,292,121
Sentinel Lighting	kWh	4010	4705						254,378	0.0796	\$20,249	260,653	\$0.10774	\$28,082
Streetlighting	kWh	4025	4705						2,527,301	0.0796	\$201,173	1,433,106	\$0.10774	\$154,398
Unmetered Scattered Load	kWh	4025	4705						470,705	0.0796	\$37,468	482,316	\$0.10774	\$51,963
other	kWh	4025	4705						0	0.0796	\$0	0	\$0.10774	\$0
other	kWh	4025	4705						0	0.0796	\$0	0	\$0.10774	\$0
other	kWh	4025	4705						0	0.0796	\$0	0	\$0.10774	\$0
TOTAL				0	0	0	0	0	\$196,180,975		\$15,616,006	\$194,746,019		\$20,981,279

Transmission - Network

				2010	2011	2012	2013	2014		2015			2016	
Customer		Revenue	Expense											
Class Name		USA#	USA#						Volume	Rate	Amount	Volume	Rate	Amount
Residential	kWh	4066	4714		394,623.29	407,316.86	471,197.75	510,251.38	81,497,906	0.0063	\$513,437	79,968,078	0.0059	\$472,480
General Service < 50 kW	kWh	4066	4714		147,335.56	152,509.18	171,444.58	186,107.98	36,316,989	0.0058	\$210,639	35,635,269	0.0054	\$193,836
General Service > 50 to 4999 kW	kW	4066	4714		354,012.03	378,494.45	443,006.02	466,772.61	198,904	2.3683	\$471,064	210,853	2.2211	\$468,320
Sentinel Lighting	kWh	4066	4714		994.40	1,014.46	1,124.37	1,206.25	254,378	1.7951	\$456,635	260,653	1.6835	\$438,811
Streetlighting	kW	4066	4714		9,248.47	9,580.76	10,909.59	11,915.74	6,772	1.7860	\$12,095	3,840	1.6750	\$6,432
Unmetered Scattered Load	kWh	4066	4714		2,145.32	2,140.17	2,461.47	2,688.86	470,705	0.0058	\$2,730	482,316	0.0054	\$2,624
other	0	4066	4714						1	0.0000	\$0	1	0.0000	\$0
other	0	4066	4714						1	0.0000	\$0	1	0.0000	\$0
other	0	4066	4714						1	0.0000	\$0	1	0.0000	\$0
TOTAL	0			0	908.359	951.056	1.100.144	1.178.943	118.745.658		1.666.599	116.561.012		1.582.503

Transmission - Connection

				2010	2011	2012	2013	2014		2015			2016	
Customer		Revenue	Expense											
Class Name		USA#	USA#						Volume	Rate	Amount	Volume	Rate	Amount
Residential	kWh	4068	4716		202,551.59	270,071.85	340,282.19	361,629.55	81,497,906	0.0045	\$366,741	79,968,078	0.0045	\$362,190
General Service < 50 kW	kWh	4068	4716		73,003.51	99,466.33	119,468.53	127,174.84	36,316,989	0.0040	\$145,268	35,635,269	0.0040	\$143,465
General Service > 50 to 4999 kW	kW	4068	4716		173,187.58	253,178.53	313,817.08	320,315.41	198,904	1.5959	\$317,431	210,853	1.6062	\$338,682
Sentinel Lighting	kWh	4068	4716		493.07	680.70	803.00	842.90	254,378	1.2596	\$320,415	260,653	1.2678	\$330,449
Streetlighting	kW	4068	4716		4,466.66	6,336.44	7,662.02	8,198.08	6,772	1.2338	\$8,355	3,840	1.2418	\$4,769
Unmetered Scattered Load	kWh	4068	4716		1,064.69	1,404.35	1,711.06	1,839.51	470,705	0.0040	\$1,883	482,316	0.0040	\$1,942
other	0	4068	4716						1	0.0000	\$0	1	0.0000	\$0
other	0	4068	4716						1	0.0000	\$0	1	0.0000	\$0
other	0	4068	4716						1	0.0000	\$0	1	0.0000	\$0
TOTAL	0	0	0	0	\$454.767	\$631,138	\$783,744	\$820 000	\$118,745,658		\$1,160,093	\$116.561.012		\$1,181,497

Wholesale Market Service

(volumes for the bridge and test year		,	,,	2010	2011	2012	2013	2014		2015			2016	
Customer		Revenue	Expense		-	-				rate (\$/kWh):	0.0052		rate (\$/kWh):	0.0052
Class Name		USA#	USA#						Volume		Amount	Volume		Amount
Residential	kWh	4062	4708			321,517.42	395,066.72	362,003.39	81,497,906	0.00440	\$358,591	79,968,078	0.00360	\$287,885
General Service < 50 kW	kWh	4062	4708			133,135.46	155,728.09	144,030.23	36,316,989	0.00440	\$159,795	35,635,269	0.00360	\$128,287
General Service > 50 to 4999 kW	kW	4062	4708			315,648.98	356,695.21	331,164.63	198,904	0.00440	\$875	210,853	0.00360	\$759
Sentinel Lighting	kWh	4062	4708			1,039.75	1,167.44	1,080.72	254,378	0.00440	\$1,119	260,653	0.00360	\$938
Streetlighting	kW	4062	4708			10,215.24	11,784.98	10,971.76	6,772	0.00440	\$30	3,840	0.00360	\$14
Unmetered Scattered Load	kWh	4062	4708			1,897.74	2,214.00	2,084.43	470,705	0.00440	\$2,071	482,316	0.00360	\$1,736
other	0	4062	4708						1	0.00440	\$0	1	0.00360	\$0
other	0	4062	4708						1	0.00440	\$0	1	0.00360	\$0
other	0	4062	4708						1	0.00440	\$0	1	0.00360	\$0
TOTAL	0	0	0	0	0	\$783,455	\$922,656	\$851,335	\$118,745,658		\$522,481	\$116,561,012		\$419,619

Rural Rate Protection

				2010	2011	2012	2013	2014		2015			2016	
Customer		Revenue	Expense							rate (\$/kWh):			rate (\$/kWh):	
Class Name		USA#	USA#						Volume	,	Amount	Volume	,	Amount
Residential	kWh	4062	4730			108,337.17	93,357.87	105,410.23	81,497,906	0.00120	\$97,797	79,968,078	0.00130	\$103,959
General Service < 50 kW	kWh	4062	4730			42,448.04	37,309.43	41,325.43	36,316,989	0.00120	\$43,580	35,635,269	0.00130	\$46,326
General Service > 50 to 4999 kW	kW	4062	4730			97,178.30	86,359.04	94,938.70	198,904	0.00120	\$239	210,853	0.00130	\$274
Sentinel Lighting	kWh	4062	4730			317.04	284.18	312.41	254,378	0.00120	\$305	260,653	0.00130	\$339
Streetlighting	kW	4062	4730			3,178.84	2,852.09	3,183.68	6,772	0.00120	\$8	3,840	0.00130	\$5
Unmetered Scattered Load	kWh	4062	4730			584.46	537.83	590.29	470,705	0.00120	\$565	482,316	0.00130	\$627
other	0	4062	4730						1	0.00120	\$0	1	0.00130	\$0
other	0	4062	4730						1	0.00120	\$0	1	0.00130	\$0
other	0	4062	4730						1	0.00120	\$0	1	0.00130	\$0
TOTAL	۸	0	0	0	0	\$252 044	\$220 700	\$245 761	\$118 745 658		\$142 495	\$116 561 012		\$151 529

Smart Meter Entity Charge

(per customer)														
				2010	2011	2012	2013	2014		2015			2016	
Customer		Revenue	Expense							rate (\$/kWh):			rate (\$/kWh):	
Class Name		USA#	USA#						Volume		Amount	Volume		Amount
Residential	kWh						57,094.78	88537.26	9,384	0.79000	\$7,413	9,463	0.79000	\$89,709
General Service < 50 kW	kWh						8,696.02	12498.26	1,300	0.79000	\$1,027	1,281	0.79000	\$12,144
General Service > 50 to 4999 kW	kW								146		\$115	148	0.79000	\$1,403
TOTAL	0	0	0	0	0	0	\$65,791	\$101,036	\$10,829		\$8,555	\$10,892		\$103,256

		2010	2011	2012	2013	2014	2015	2016
4075-Billed - LV		-189,060	-205,210	-202,887	-206,776	-202,825	-205,000	-205,000
4750-Charges - LV		0	0	0	65,791	167,195	205,000	205,000

Low Voltage Charges - Allocation of LV Charges based on Transmission Connection Revenues

(volumes are not loss adjusted)

L	-				
	ALLO	CATON BAS	SED ON TRANSMISSION	-CONNECTION I	REVENUE
Customer Class Name		RTSR Rate	Uplifted Volumes	Revenue	% Alloc
Residential	kWh	\$0.0045	79,968,078	\$362,190	30.66%
General Service < 50 kW	kWh	\$0.0040	35,635,269	\$143,465	12.14%
General Service > 50 to 4999 kW	kW	\$1.6062	210,853	\$338,682	28.67%
Sentinel Lighting	kWh	\$1.2678	260,653	\$330,449	27.97%
Streetlighting	kW	\$1.2418	3,840	\$4,769	0.40%
Unmetered Scattered Load	kWh	\$0.0040	482,316	\$1,942	0.16%
other	0	\$0.0000	1	20	0.00%
other	0	\$0.0000	1	\$0	0.00%
other	0	\$0.0000	1	20	0.00%
TOTAL			116,561,012	\$1,181,498	100%

Low Voltage Charges Rate Rider Calculations (volumes are not loss adjusted)

	PROPOS	SED LOW VOLTAG	SE CHARGES &	RATES	
Customer Class Name	% Allocation	Charges	Not Uplifted Volumes	Rate	per
Residential	30.66%	62,843	79,968,078	\$0.0008	kWh
General Service < 50 kW	12.14%	24,892	35,635,269	\$0.0007	kWh
General Service > 50 to 4999 kW	28.67%	58,764	210,853	\$0.2787	kW
Sentinel Lighting	27.97%	57,336	260,653	\$0.2200	kWh
Streetlighting	0.40%	827	3,840	\$0.2155	kW
Unmetered Scattered Load	0.16%	337	482,316	\$0.0007	kWh
other	0.00%	U	1	\$0.0000	0
other	0.00%	U	1	\$0.0000	0
other	0.00%	U	1	\$0.0000	0
TOTAL	99.84%	205,000	116,561,012		
*			•	•	

Low Voltage Charges to be added to power supply expense for bridge and test year. (volumes are not loss adjusted)

Customer		Revenue	Expense		2015			2016	
Class Name		USA#	USA#	Volume	Rate	Amount	Volume	Rate	Amount
Residential	kWh	4075	4750	78,438,793	\$0.0011	\$86,283	79,968,078	\$0.0008	\$63,974.46
General Service < 50 kW	kWh	4075	4750	34,953,792	\$0.0010	\$34,954	35,635,269	\$0.0007	\$24,944.69
General Service > 50 to 4999 kW	kW	4075	4750	198,904	\$0.3954	\$78,647	210,853	\$0.2787	\$58,764.67
Sentinel Lighting	kWh	4075	4750	244,830	\$0.3121	\$76,411	260,653	\$0.2200	\$57,343.76
Streetlighting	kW	4075	4750	6,772	\$0.3057	\$2,070	3,840	\$0.2155	\$827.55
Unmetered Scattered Load	kWh	4075	4750	2,432,436	\$0.0010	\$2,432	482,316	\$0.0007	\$337.62
other	0	4075	4750	1	\$0.0000	\$0	1	\$0.0000	\$0.00
other	0	4075	4750	1	\$0.0000	\$0	1	\$0.0000	\$0.00
other	0	4075	4750	1	\$0.0000	\$0	1	\$0.0000	\$0.00
TOTAL		0	0	116,275,529		\$280,797	116,561,012		\$206,192.75

Projected Power Supply Expense			\$19,397,026		\$24,625,876

Appendix F - Calculation of Deferral and Variance Rate Rider

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

1550, 1551, 1584, 1586, 1595					
Rate Class	Units	kW / kWh / # of	Allocated Balance	Rate Rider for	
(Enter Rate Classes in cells below)	Units	Customers	(excluding 1589)	Deferral/Variance	
RESIDENTIAL	kWh	79,483,998	- 133,798	- 0.0008	\$/kWh
GENERAL SERVICE LESS THAN 5	kWh	31,649,726	- 52,815	- 0.0008	\$/kWh
GENERAL SERVICE 50 TO 4,999 F	kW	206,399	- 120,319	- 0.2915	\$/kW
UNMETERED SCATTERED LOAD	kWh	454,406	- 754	- 0.0008	\$/kWh
SENTINEL LIGHTING	kW	684	- 407	- 0.2979	\$/kW
STREET LIGHTING	kW	6,866	- 4,048	- 0.2948	\$/kW
Total			-\$ 312.141		

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

1580 and 1588

Rate Class	Units	kW / kWh / # of	Allocated Balance	Rate Rider for	
(Enter Rate Classes in cells below)	Oilles	Customers	(excluding 1589)	Deferral/Variance	
RESIDENTIAL	kWh	79,483,998	- 427,275	- 0.0027	
GENERAL SERVICE LESS THAN 5	kWh	31,649,726	- 170,137	- 0.0027	\$/kWh
GENERAL SERVICE 50 TO 4,999 F	kW	206,399	- 389,801	- 0.9443	
UNMETERED SCATTERED LOAD	kWh	454,406	- 2,443	- 0.0027	\$/kWh
SENTINEL LIGHTING	kW	684	- 1,320	- 0.9650	\$/kW
STREET LIGHTING	kW	6,866	- 13,115	- 0.9551	\$/kW
Total			-\$ 1,004,091		

Rate Rider Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-W	/MPs				
Rate Class	Units	Non-RPP kW /	Balance of RSVA -	Rate Rider for	
(Enter Rate Classes in cells below)	Units	kWh / # of	Power - Global	RSVA - Power -	
RESIDENTIAL	kWh	3,415,188	33,880	0.0050	\$/kW
GENERAL SERVICE LESS THAN 5	kWh	2,656,020	26,349	0.0050	\$/kW
GENERAL SERVICE 50 TO 4,999 I	kW	176,503	615,168	1.7427	\$/kW
UNMETERED SCATTERED LOAD	kWh	25,008	248	0.0050	\$/kW
SENTINEL LIGHTING	kW	14	51	1.7808	\$/kW
STREET LIGHTING	kW	6,689	23,582	1.7626	\$/kW
Total			¢ 600 270		T .

Rate Rider Calculation for RSVA - Power - Global Adjustment - Class A Non-WMP Customers

Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of	Balance of RSVA - Power - Global	Rate Rider for RSVA - Power -	
RESIDENTIAL	kWh	-	\$ -		\$/kW
GENERAL SERVICE LESS THAN 5	kWh	-	\$ -		\$/kW
GENERAL SERVICE 50 TO 4,999 I	kW	-	\$ -	-	\$/kW
UNMETERED SCATTERED LOAD	kWh	-	\$ -	-	\$/kW
SENTINEL LIGHTING	kW	-	\$ -		\$/kW
STREET LIGHTING	kW	-	\$ -	-	\$/kW
Total			\$ -		

Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of	Balance of Group 2 Accounts	Rate Rider for RSVA - Power -	
RESIDENTIAL	# of Customers	8,895	12,766	0.06	per customer per month
GENERAL SERVICE LESS THAN 5	kWh	31,649,726	5,083	0.0001	\$/kWh
GENERAL SERVICE 50 TO 4,999 I	kW	206,399	11,646	0.0282	\$/kW
UNMETERED SCATTERED LOAD	kWh	454,406	73	0.0001	\$/kWh
SENTINEL LIGHTING	kW	684	39	0.0288	\$/kW
STREET LIGHTING	kW	6,866	392	0.0285	\$/kW
Total			\$ 30,000		

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (2

Rate Class	Units	kW / kWh / # of Customers	Balance of Accounts 1575	Rate Rider for Accounts 1575	
(Enter Rate Classes in cells below)					
RESIDENTIAL	kWh	79,483,998	- 62,717		
GENERAL SERVICE LESS THAN 5	kWh	31,649,726	- 24,973	- 0.0004	\$/kWh
GENERAL SERVICE 50 TO 4,999 F	kW	206,399	- 57,216	- 0.1386	\$/kW
UNMETERED SCATTERED LOAD	kWh	454,406	- 359	- 0.0004	\$/kWh
SENTINEL LIGHTING	kW	684	- 194	- 0.1416	\$/kW
STREET LIGHTING	kW	6,866	- 1,925	- 0.1402	\$/kW
Total			-\$ 147,383		

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (2

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Account 1568	Rate Rider for Account 1568	
RESIDENTIAL	kWh	79,483,998	46,905	0.0003	\$/kWh
GENERAL SERVICE LESS THAN 5	kWh	31,649,726	20,902	0.0003	\$/kWh
GENERAL SERVICE 50 TO 4,999 kg	kW	206,399	45,145	0.1094	\$/kW
UNMETERED SCATTERED LOAD	kWh	454,406	283	0.0003	\$/kWh
SENTINEL LIGHTING	kW	684	153	0.1118	\$/kW
STREET LIGHTING	kW	6,866	826	0.0602	\$/kW
Total			\$ 114.214		

Appendix G - LRAM calculations

Appendix 2-I (Revised for IRs) Load Forecast CDM Adjustment Work Form (2016)

	4 Year (2	011-2014) kWh Tar	get:			Persistence of 20	•
		8,970,000				into 2015	and 2016
	2011	2012	2013	2014	Total	2015	2016
2011 CDM Programs	8.47%	8.47%	8.38%	7.44%	32.76%		
2012 CDM Programs		8.24%	8.24%	8.19%	24.66%		
2013 CDM Programs			7.73%	7.73%	15.46%		
2014 CDM Programs				18.81%	18.81%		
Total in Year	8.47%	16.71%	24.34%	42.17%	91.70%		
		kWh					
2011 CDM Programs	798,000.00	798,000.00	789,000.00	701,000.00	3,086,000.00		
2012 CDM Programs	- 16,000.00	776,000.00	776,000.00	771,000.00	2,307,000.00		
2013 CDM Programs	-	101,000.00	728,000.00	728,000.00	1,557,000.00		
2014 CDM Programs	-	326,000.00	371,000.00	1,772,000.00	2,469,000.00	1,754,280.00	1,559,360.00
Total in Year	782,000.00	2,001,000.00	2,664,000.00	3,972,000.00	9,419,000.00		

	Persistence Factor		
2011	1.00	0.99	0.88
2012		1.00	0.99
2013			1.00

2015-2020 CDM Program - 2016, second year of the current CDM plan

For the first year of the new 2015-2020 CDM plan, it is assumed that each year's program will achieve an equal amount of new CDM savings. The new targets for 2015-2020 do not take into account persistence beyond the first year, but the IESO will encourage distributors to promote and implement CDM plans that will have longer term persistence of savings. This results in each year's program being about 1/6 (18.67%) of the cumulative 2015-2020 CDM target for kWh savings. A distributor may propose an alternative approach but would be expected to document in its application why it believes that its proposal is more reasonable. In its proposal, the distributor should ensure that the sum of the results for each year's CDM program from 2015 to 2020 add up to its 2015-2020 CDM target as established by the IESO.

		6 Year (2	2015-2020) kWh Ta	rget:			
			10,000,000				
	2015	2016	2017	2018	2019	2020	Total
			%				
2015 CDM Programs	16.67%						16.67%
2016 CDM Programs		16.67%					16.67%
2017 CDM Programs			16.67%				16.67%
2018 CDM Programs				16.67%			16.67%
2019 CDM Programs					16.67%		16.67%
2020 CDM Programs						16.67%	16.67%
Total in Year	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	100.00%
			kWh				
2015 CDM Programs	1,666,666.67	1,666,666.67					3,333,333.33
2016 CDM Programs		1,666,666.67					1,666,666.67
2017 CDM Programs			1,666,666.67				1,666,666.67
2018 CDM Programs				1,666,666.67			1,666,666.67
2019 CDM Programs					1,666,666.67		1,666,666.67
2020 CDM Programs						1,666,666.67	1,666,666.67
Total in Year	1,666,666.67	3,333,333.33	1,666,666.67	1,666,666.67	1,666,666.67	1,666,666.67	10,000,000.00

Determination of 2016 Load Forecast Adjustment

The Board has determined that the "net" number should be used in its Decision and Order with respect to Centre Wellington Hydro Ltd.'s 2013 Cost of Service rates (EB-2012-0113). This approach has also been used in Settlement Agreements accepted by the Board in other 2013 and 2-14 applications. The distributor should select whether the adjustment is done on a "net" or "gross" basis, but must support a proposal for the adjustment being done on a "gross" basis. Sheet 2-I defaults to the adjustment being done on a "net" basis consistent with Board policy and practice.

From each of the 2006-2010 CDM Final Report, and the 2011, 2012, 2013 and 2014 CDM Final Reports, issued by the OPA (now IESO) for the distributor, the distributor should input the "gross" and "net" results of the cumulative CDM savings for 2014 into cells D84 to E88. The model will calculate the cumulative savings for all programs from 2006 to 2012 and determine the "net" to "gross" factor "g".

Net	t-to-Gross Convers	ion				
Is CDM adjustment being done on a "net" or "gross" basis	?				1	net
Persistence of Historical CDM programs to 2014	"Gross" kWh	"Net" kWh		Difference kWh	Convers	o-Gross" ion Factor 'g')
2006-2010 CDM programs						87
2011 CDM program						
2012 CDM program						
2013 CDM program						
2014 CDM program						
2006 to 2014 OPA CDM programs: Persistence to 2016						
	()	0		0	0.00%

Weight Factor for Inclusion in CDM Adjustment to 2014 Load Forecast

	2011	2012	2013	2014	2015	2016	
Weight Factor for each year's CDM program impact on 2014 load forecast	0	0	0	0.5	1	0.5	Distributor can select "0", "0.5", or "1" from drop-down list
Default Value selection rationale.	load forecast. Full impact assumed because of 50% impact in 2011	Full year persistence of 2012 CDM programs on 2015 load forecast. Full impact assumed because of 50% impact in 2012 (first year) but full year persistence impact on 2013, and thus reflected in base forecast before the CDM adjustment.	persistence of 2013 CDM	Default is 0, but one option is for full year impact of persistence of 2014 CDM programs on 2014 load forecast, but 50% impact in base forecast (first year impact of 2014 CDM programs on 2014 actuals, which is part of the data for the load forecast.	Full year impact of persistence of 2015 programs on 2015 load forecast. 2015 CDM program impacts are not in the base forecast.	Only 50% of 2016 CDM programs are assumed to impact the 2016 load forecast based on the "half- year" rule.	

2011-2014 and 2015-2020 LRAMVA and 2015 CDM adjustment to Load Forecast

One manual adjustment for CDM impacts to the 2015 load forecast is made. However, the distributor will have two associated annualized CDM impacts, one for the 2011-2014 CDM program and the second for the 2015-2020 CDM plan. In addition, the distributor needs to reflect the CDM adjustment that was explicitly factored into its 2011 load forecast in its 2011 cost of service application (assuming that it rebased in that year). this amount, and equal persistence for 2012, 2013 and 2014 is used as an offset to determine what the net balance of the 2011-2014 LRAMVA balance should be for disposition.

The Amount used for the CDM threshold of the LRAMVA is the kWh that will be used to determine the base amount for the LRAMVA balance for 2014, for assessing performance against the four-year target. The base amount for 2011-2013 is 0 (zero) for 2014 Cost of Service applications, as the utility rebased prior to the 2011-2014 CDM programs, and there was no adjustment to reflect the impacts of the 2011-2014 programs on the load forecast used to determine their last cost of service-based rates.

The proposed loss factor should correspond with the loss factor calculated in Appendix 2-R

The Manual Adjustment for the 2016 Load Forecast is the amount manually subtracted from the load forecast derived from the base forecast from historical data.

If the distributor has developed their load forecast on a system purchased basis, then the manual adjustment should be on system purchased basis, including the adjustment for losses. If the load forecast has been developed on a billed basis, either on a system basis or on a class-specific basis, the manual adjustment should be on a billed basis, excluding losses.

The distributor should determine the allocation of the savings to all customer classes in a reasonable manner (e.g. taking into account what programs and what OPA-measured impacts were directed at specific customer classes), for both the LRAMVA and for the load forecast adjustment.

		2011	2012	2013	2014	2015	2016	Total for 2016
	kWh							
Amount used for CDM threshold for		701,000.00	771,000.00	728,000.00	1,400,937.00			
LRAMVA (2014)		701,000.00	771,000.00	728,000.00	1,400,937.00			
CDM adjustment for test year forecast								
(per Board Decision in distributor's								
most recent Cost of Service		-	-	-	-			
Application) (enter as negative)								
Amount used for CDM threshold for					_	1,666,666.67	1,666,666.67	3,333,333.33
LRAMVA (2016)					-	1,000,000.07	1,000,000.07	5,555,555.55
Manual Adiustrant for 2016 Land	1							
Manual Adjustment for 2016 Load		-	-	-	700,468.50	1,666,666.67	833,333.33	3,200,468.50
Forecast (billed basis)								
Proposed Loss Factor (TLF)		4.57%	Format: X.XX%					
(121)								
Manual Adjustment for 2016 Load			_	_	732,479.91	1,742,833.33	871,416.67	3,346,729.91
Forecast (system purchased basis)					02,	,,		.,,.

 $Manual \ adjustment \ uses \ "gross" \ versus \ "net" \ (i.e. \ numbers \ multiplied \ by \ (1+g). \ The \ Weight factor \ is also \ used \ calculate \ the \ impact \ of \ each \ year's \ program \ on \ the \ CDM \ adjustment \ to \ the \ 2016 \ load \ forecast.$

Appendix H – Stranded Meter Rate Rider calculations

Stranded Meter Rate Rider

Customer Class Name	Net Book Value	% share	Annual \$	Customer	Rate	per month
Residential	\$150,373.94	66.19%	50124.65	9384	\$5.34	\$0.45
General Service < 50 kW	\$76,811.35	33.81%	25603.78	1300	\$19.70	\$1.64
General Service > 50 to 4999 kW	\$0.00	0.00%	0.00	146	\$0.00	\$0.00
		100.00%				
	TOTAL	200.00%				

Total for Recovery		227,185
Recovery Period (years)	3	
Annual Recovery		75,728

Appendix I – Final Load Forecast

Loa

ad	Forecast	Life continuing In cities were found to the file.	

		Actual							
Customer Class Name	Last Board Appr	2010	2011	2012	2013	2014			
Residential	8,895	8,955	9,030	9,087	9,195	9,305			
General Service < 50 kW	1,391	1,372	1,370	1,362	1,333	1,318			
General Service > 50 to 4999 kW	144	148	145	145	146	147			
Sentinel Lighting	216	216	209	209	207	204			
Streetlighting	2,653	2,713	2,769	2,775	2,787	2,803			
Unmetered Scattered Load	21	20	20	20	20	20			
other	0	0	0	0	0	0			
other	0	0	0	0	0	0			
other	0	0	0	0	0	0			
TOTAL	13,320	13,424	13,543	13,596	13,687	13,796			

Proje	Projected						
2015	2016						
9,384	9,463						
1,300	1,281						
146	148						
199	195						
2,825	2,849						
20	20						
0	0						
0	0						
0	0						
13,874	13,956						

Consumption	(kWh)

		Actual						
Customer Class Name	Last Board Appr	2010	2011	2012	2013	2014		
Residential	79,547,654	75,301,012	79,270,520	78,553,744	80,138,214	79,483,998		
General Service < 50 kW	36,098,055	33,358,217	32,279,016	31,948,521	31,708,039	31,649,726		
General Service > 50 to 4999 kW	79,345,026							
Sentinel Lighting	265,370	233,686	270,899	243,747	270,899	245,570		
Streetlighting	2,414,487	2,383,707	2,458,955	2,432,690	2,424,249			
Unmetered Scattered Load	437,952	458,526	469,307	448,159	453,471	454,406		
other	0	0	0	0	0	0		
other	0	0	0	0	0	0		
other	0	0	0	0	0	0		
TOTAL	198,108,544	188,245,383	189,602,695	188,143,155	188,591,795	186,786,342		

Proje	Projected						
2015	2016						
78,438,793	78,290,332						
34,953,792	34,887,634						
72,294,221	75,351,822						
244,830	244,367						
2,432,436	1,271,832						
453,036	452,179						
0	0						
0	0						
0	0						
188,817,108	190,498,166						

CDM Adjusted Consupmtion (kWh)

			Act	tual		
Customer Class Name	Last Board Appr	2010	2011	2012	2013	2014
Residential	79,547,654	75,301,012	79,270,520	78,553,744	80,138,214	79,483,998
General Service < 50 kW	36,098,055	33,358,217	32,279,016	31,948,521	31,708,039	31,649,726
General Service > 50 to 4999 kW	79,345,026	76,510,235	74,853,997	74,516,293	73,596,923	72,512,849
Sentinel Lighting	265,370	233,686	270,899	243,747	270,899	245,570
Streetlighting	2,414,487	2,383,707	2,458,955	2,432,690	2,424,249	2,439,792
Unmetered Scattered Load	437,952	458,526	469,307	448,159	453,471	454,406
other	0	0	0	0	0	0
other	0	0	0	0	0	0
other	0	0	0	0	0	0
TOTAL	198,108,544	188,245,383	189,602,695	188,143,155	188,591,795	186,786,342

Projected					
2015	2016				
78,438,793	76,966,389				
34,953,792	34,297,661				
72,294,221	74,077,571				
244,830	250,870				
2,432,436	1,379,313				
453,036	464,212				
0	0				
0	0				
0	0				
188,817,108	187,436,014				

Consumption (kW)

			Act	tual		
Customer Class Name	Last Board Appr	2010	2011	2012	2013	2014
Residential	0	0	0	0	0	0
General Service < 50 kW	0	0	0	0	0	0
General Service > 50 to 4999 kW	211,781	202,775	203,575	207,916	216,501	0
Sentinel Lighting	760	718	718	718	718	C
Streetlighting	6,853	6,761	6,756	6,768	6,767	C
Unmetered Scattered Load	0	0	0	0	0	C
other	0	0	0	0	0	C
other	0	0	0	0	0	C
other	0	0	0	0	0	C
TOTAL	219,394	210,254	211,049	215,402	223,986	0

Projected					
2015	2016				
0	0				
0	0				
214,887	214,480				
698	696				
6,772	3,541				
0	0				
0	0				
0	0				
0	0				
222,356	218,717				

		Actual							
Customer Class Name	Last Board Appr	2010	2011	2012	2013	2014			
Residential	0	0	0	0	0	0			
General Service < 50 kW	0	0	0	0	0	0			
General Service > 50 to 4999 kW	211,781	202,775	203,575	207,916	216,501	0			
Sentinel Lighting	760	718	718	718	718	0			
Streetlighting	6,853	6,761	6,756	6,768	6,767	0			
Unmetered Scattered Load	0	0	0	0	0	0			
other	0	0	0	0	0	0			
other	0	0	0	0	0	0			
other	0	0	0	0	0	0			
TOTAL	219,394	210,254	211,049	215,402	223,986	0			

Proje	Projected					
2015	2016					
0	0					
0	0					
198,904	210,853					
698	715					
6,772	3,840					
0	0					
0	0					
0	0					
0	0					
206,374	215,408					

Primary Metering Adjustment

0.99 0.99

Appendix J – Cost Allocation

Cost Allocation Results and Revenue Allocation

Cost Allocation Results		REVENUE ALLOCATION (sheet O1)					CUSTOMER UNIT COST PER MONTH (sheet O2)				
Customer Class Name	Service (row	•	Misc. Rev	venue (mi) v19)	Base Rev F	teq (row80)	Rev2Cost Expenses %	Avoided Costs (Minimum Charge)	Directly Related	Minimum System with PLCC * adjustment	Maximum Charge
Residential	3,006,710	64.92%	183,833	64.73%	2,822,876	64.93%	92.10%	\$6.77	\$10.36	\$18.05	\$18.05
General Service < 50 kW	722,376	15.60%	44,028	15.50%	678,348	15.60%	112.36%	\$6.93	\$10.77	\$20.85	\$22.97
General Service > 50 to 4999 kW	759,399	16.40%	39,732	13.99%	719,666	16.55%	116.78%	\$26.27	\$37.76	\$82.85	\$378.72
Sentinel Ligthing	17,919	0.39%	1,260	0.44%	16,659	0.38%	77.41%	\$0.72	\$1.16	\$7.26	\$7.26
Streetlights	119,701	2.58%	14,882	5.24%	104,818	2.41%	122.71%	\$0.66	\$1.05	\$3.15	\$3.15
Unmetered Scattered Load	5,374	0.12%	274	0.10%	5,100	0.12%	53.72%	\$2.88	\$4.59	\$10.55	\$10.55
other classes					0						\$0.00
other classes					0						\$0.00
other classes					0						\$0.00
TOTAL	4,631,478	100.00%	284,010	100.00%	4,347,468	100.00%					

Revenue Reallocation - Service Revenue Requirement

	Proposed Base Revenue Requirement %						
Customer Class Name	Cost Allocation Results		Existin	g Rates	Proposed Allocation		
Residential	64.93%	2,822,877	59.47%	2,585,524	59.47%	2,585,517	
General Service < 50 kW	15.60%	678,348	17.66%	767,561	17.66%	767,634	
General Service > 50 to 4999 kW	16.55%	719,667	19.49%	847,155	19.52%	848,459	
Sentinel Ligthing	0.38%	16,659	0.29%	12,611	0.30%	13,075	
Streetlights	2.41%	104,818	3.04%	132,004	2.96%	128,759	
Unmetered Scattered Load	0.12%	5,100	0.06%	2,613	0.09%	4,026	
other classes							
other classes							
other classes							
TOTAL	100.00%	4,347,469	100.00%	4,347,469	100.00%	4,347,469	

Revenue Offsets					
%	\$				
64.73%	183,833				
15.50%	44,028				
13.99%	39,732				
0.44%	1,260				
5.24%	14,882				
0.10%	274				
100.00%	284,010				

Service Revenue Requirement \$							
Existing	Cost	Rate					
Rates	Allocation	Application					
2,769,357	3,006,710	2,769,351					
811,589	722,376	811,662					
886,888	759,399	888,191					
13,871	17,919	14,335					
146,886	119,701	143,641					
2,887	5,374	4,299					
4,631,479	4,631,479	4,631,479					

Revenue to Cost Ratio Allocation

Customer Class Name	Calculated R/C Ratio	Proposed R/C Ratio	Variance
Residential	0.92	0.92	-0.00
General Service < 50 kW	1.12	1.12	0.00
General Service > 50 to 4999 kW	1.17	1.17	-0.00
Sentinel Ligthing	0.77	0.80	-0.03
Streetlights	1.23	1.20	0.03
Unmetered Scattered Load	0.54	0.80	-0.26
other classes			
other classes			
other classes			

Target	Target Range						
Floor	Celiling						
0.85	1.15						
0.80	1.20						
0.80	1.20						
0.80	1.20						
0.80	1.20						
0.80	1.20						

Revenue to Cost Adjustment								
2017	2018	20.19						

Bill Impacts
0.85%
0.86%
1.13%
-3.01%
6.63%
0.20%

Appendix 2-P Cost Allocation

Please complete the following four tables.

A) Allocated Costs

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$2,338,929.28	54.10%	\$3,006,709.57	64.92%
General Service < 50 kW	\$939,982.99	21.74%	\$722,376.03	15.60%
General Service > 50 to 4999 kW	\$776,310.32	17.96%	\$759,398.89	16.40%
Sentinel Lighting	\$19,679.94	0.46%	\$17,918.66	0.39%
Streetlighting	\$239,859.49	5.55%	\$119,700.89	2.58%
Unmetered Scattered Load	\$8,489.39	0.20%	\$5,374.22	0.12%
other		0.00%		0.00%
other		0.00%		0.00%
		0.00%		0.00%
		0.00%		0.00%
		0.00%		0.00%
Total	\$4,323,251.42	100.00%	\$4,631,478.25	100.00%

Notes

- 1 Customer Classification If proposed rate classes differ from those in place in the previous Cost Allocation study, modify the rate classes to match the current application as closely as possible.
- 2 Host Distributors Provide information on embedded distributor(s) as a separate class, if applicable. If embedded distributor(s) are billed as customers in a General Service class, include the allocated cost and revenue of the embedded distributor(s) in the applicable class. Also complete Appendix 2-Q.
- 3 Class Revenue Requirements If using the Board-issued model, in column 7A enter the results from Worksheet O-1, Revenue Requirement (row 40 in the 2013 model). This excludes costs in deferral and variance

B) Calculated Class Revenues

(from CA - O1 row 18)

	,	,		
	Column 7B	Column 7C	Column 7D	Column 7E
Classes (same as previous table)	Load Forecast	L.F. X current	LF X proposed	Miscellaneous
, , ,	(LF) X current	approved rates X	rates	Revenue
Residential	\$2,402,508.96	\$2,585,523.89	\$2,585,517.41	\$183,833.27
General Service < 50 kW	\$713,334.49	\$767,561.41	\$767,633.76	\$44,028.08
General Service > 50 to 4999 kW	\$787,179.30	\$847,155.46	\$848,458.65	\$39,732.43
Sentinel Lighting	\$11,718.44	\$12,611.28	\$13,074.95	\$1,259.98
Streetlighting	\$122,658.04	\$132,003.51	\$128,758.63	\$14,882.46
Unmetered Scattered Load	\$2,428.42	\$2,613.45	\$4,025.60	\$273.78
other				
other				
Total	\$4,039,827.65	\$4,347,468.99	\$4,347,468.99	\$284,010.00

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

4 Columns 7E - If using the Board-issued Cost Allocation model, enter Miscellaneous Revenue as it appears in Worksheet O-1, row 19.

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

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Delias Panga	
Class	Most Recent Year:	(7C + 7E) / (7A)	(7D + 7E) / (7A)	Policy Range	
	2010	(10 + 1L)1 (1A)	(ID+IL)I(IA)		
	%	%	%	%	
Residential	107.00	92.11	92.11	85 - 115	
General Service < 50 kW	88.00	112.35	112.36	80 - 120	
General Service > 50 to 4999 kW	103.00	116.79	116.96	80 - 120	
Sentinel Lighting	70.00	77.41	80.00	80 - 120	
Streetlighting	70.00	122.71	120.00	85 - 115	
Unmetered Scattered Load	80.00	53.72	80.00	70 - 120	
other				80 - 120	
other				80 - 120	

Notes

- 1 Previously Approved Revenue-to-Cost Ratios For most applicants, Most Recent Year would be the third year of the IRM 3 period, e.g. if the applicant rebased in 2009 with further adjustments over 2 years, the Most recent year is 2011. For applicants whose most
- 2 Status Quo Ratios The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1. Status Quo

D) Proposed Revenue-to-Cost Ratios

Class	Propos	sed Revenue-to-Co	st Ratios	Dollov Bongo
	2016	2017	2018	Policy Range
	%	%	%	%
Residential	92.11			85 - 115
General Service < 50 kW	112.36			80 - 120
General Service > 50 to 4999 kW	116.96			80 - 120
Sentinel Lighting	80.00			80 - 120
Streetlighting	120.00			85 - 115
Unmetered Scattered Load	80.08			70 - 120
other				80 - 120
other				80 - 120
				0
				0

Note

1 The applicant should complete Table D if it is applying for approval of a revenue to cost ratio in 2014 that is outside the Board's policy range for any customer class. Table (d) will show the information that the distributor would likely enter in the IRM model) in 2014. In 2015 Table (d), enter the planned ratios for the classes that will be 'Change' and 'No Change' in 2014 (in the current Revenue Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision – Cost Revenue Adjustment', column d), and enter TBD for class(es) that will be

Appendix K - Rate Design

Rate Design

Existing Rates

	Current R	ates and Fixed to Va	ariable Split
Customer Class Name	Rate	Fixed %	Variable %
Residential	\$10.99	51.95%	48.05%
General Service < 50 kW	\$22.97	49.51%	50.49%
General Service > 50 to 4999 kW	\$378.72	85.45%	14.55%
Sentinel Ligthing	\$2.60	51.92%	48.08%
Streetlights	\$2.22	61.88%	38.12%
Unmetered Scattered Load	\$6.25	61.77%	38.23%
other classes			
other classes			
other classes			
TOTAL			

Proposed Rate	Proposed Rates at Current Fixed to Variable Split			
Rate	Fixed %	Variable %		
\$11.93	51.95%	48.05%		
\$24.37	49.51%	50.49%		
\$413.79	85.45%	14.55%		
\$2.84	51.92%	48.08%		
\$2.35	61.88%	38.12%		
\$10.36	61.77%	38.23%		

Cost Allocation Results - Minimum and Maximum MSC

	Cost Allo	Cost Allocation - Minimum Fixed Rate (b)		
Customer Class Name	Rate	Fixed %	Variable %	
Residential	\$6.77	29.48%	70.52%	
General Service < 50 kW	\$6.93	14.07%	85.93%	
General Service > 50 to 4999 kW	\$26.27	5.42%	94.58%	
Sentinel Ligthing	\$0.72	13.21%	86.79%	
Streetlights	\$0.66	17.41%	82.59%	
Unmetered Scattered Load	\$2.88	17.16%	82.84%	
other classes				
other classes				
other classes				
TOTAL				

Cost Alloc	Cost Allocation - Maximun Fixed Rate (b)			
Rate	Fixed %	Variable %		
\$18.05	78.61%	21.39%		
\$22.97	46.66%	53.34%		
\$378.72	78.20%	21.80%		
\$7.26	132.89%	-32.89%		
\$3.15	82.95%	17.05%		
\$10.55	62.90%	37.10%		

Rate Design

	Pr	oposed Fixed Char	ge
Customer Class Name	Fixed Rate	Fixed %	Variable %
Residential	\$14.02	61.58%	38.42%
General Service < 50 kW	\$22.97	46.00%	54.00%
General Service > 50 to 4999 kW	\$86.14	18.03%	81.97%
Sentinel Ligthing	\$3.00	53.69%	46.31%
Streetlights	\$2.41	63.99%	36.01%
Unmetered Scattered Load	\$10.85	64.69%	35.31%
other classes			
other classes			
other classes			
TOTAL			

Resulting Variable				
Variable (h)	Rate (i)	per		
993,462	\$0.0129	kWh		
414,539	\$0.0121	kWh		
717,724	\$3.4039	kW		
6,055	\$8.4699	kW		
46,366	\$12.0739	kW		
1,422	\$0.0031	kWh		

Bill Impacts	
0.85%	
0.86%	
1.13%	
-3.01%	
6.63%	
0.20%	

	Transf. Allowance (\$/kW):		(\$0.60)
Customer Class Name	kW	Rate	Total \$ (g)
Residential	0	\$0.00	0
General Service < 50 kW	0	\$0.00	0
General Service > 50 to 4999 kW	37,083	\$0.60	22,250
Sentinel Ligthing	0	\$0.00	0
Streetlights	0	\$0.00	0
Unmetered Scattered Load	0	\$0.00	0
other classes			
other classes			
other classes			
TOTAL	37,083		22,250

Base	Base Revenue Requirement \$			
Total (d)	Fixed	Variable		
2,585,517	1,592,055	993,462		
767,634	353,095	414,539		
848,459	152,985	695,474		
13,075	7,020	6,055		
128,759	82,393	46,366		
4,026	2,604	1,422		
4,347,469	2,190,152	2,157,317		
4 347 460				

Integrity Check

4,347,469

New Rate Design Policy For Residential Customers

Please complete the following tables.

A) Data Inputs

Test Year Billing Determinants for Residential Class			
Customers	9,463		
kWh	76,966,389		

Proposed Residential Class Specific	\$ 2,585,517.41
Revenue Requirement ¹	

Residential Base Rates on Current Tariff			
Monthly Fixed Charge (\$)	10.99		
Distribution Volumetric Rate (\$/kWh)	0.015		

B) Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	10.99	9,463	\$ 1,247,980.44	51.95%
Variable	0.015	76,966,389	\$ 1,154,495.83	48.05%
TOTAL	-	-	\$ 2,402,476.27	-

C) Calculating Test Year Base Rates

Number of Required Rate Design	_
Policy Transition Years ²	5

	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	\$ 1,343,062.24	11.83	\$ 1,343,367.48
Variable	\$ 1,242,455.17	0.0161	\$ 1,239,158.86
TOTAL	\$ 2,585,517.41	-	\$ 2,582,526.34

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed	61.56%	\$ 1,591,553.27	14.02	\$ 1,592,055.12
Variable	38.44%	\$ 993,964.14	0.0129	\$ 992,866.41
TOTAL	-	\$ 2,585,517.41	-	\$ 2,584,921.53

Checks ³			
Change in Fixed Rate	\$	2.19	
Difference Between Revenues @	-\$	595.87	
Proposed Rates and Class Specific		-0.02%	