Ontario Energy Board

Chapter 2 Appendices
Filing Requirements for Electricity Distribution Rate Applications

Version 2.301 (2017)

Utility Name	Innpower Corporation
Assigned EB Number	EB-2016-0085
Name of Contact and Title	Brenda L Pinke
Phone Number	705-431-6870 Ext 262
Email Address	brendap"innpower.ca
Test Year	2017
Bridge Year	2016
Last Rebasing Year	2013
Identify the accounting standard used for the test year	MIFRS
Did you update your depreciation and capitalization policies and reflect the changes in policies in a prior rebasing application?	Yes
When did you update your actual depreciation and capitalization policies?	**January 1** **2012**
Identify the year the applicant adopted IFRS for financial reporting purposes	2015
Are you applying for cost recovery for the test and/or future year(s) for Green Energy initiatives?	No
Is Innpower Corporation an embedded distributor?	No

Notes

Pale green cells represent input cells.

Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.

White cells contain fixed values, automatically generated values or formulae.

While this model has been provided in Excel format and is required to be filed with your application, the onus remains on the applicant to ensure the accuracy of the data and the results.

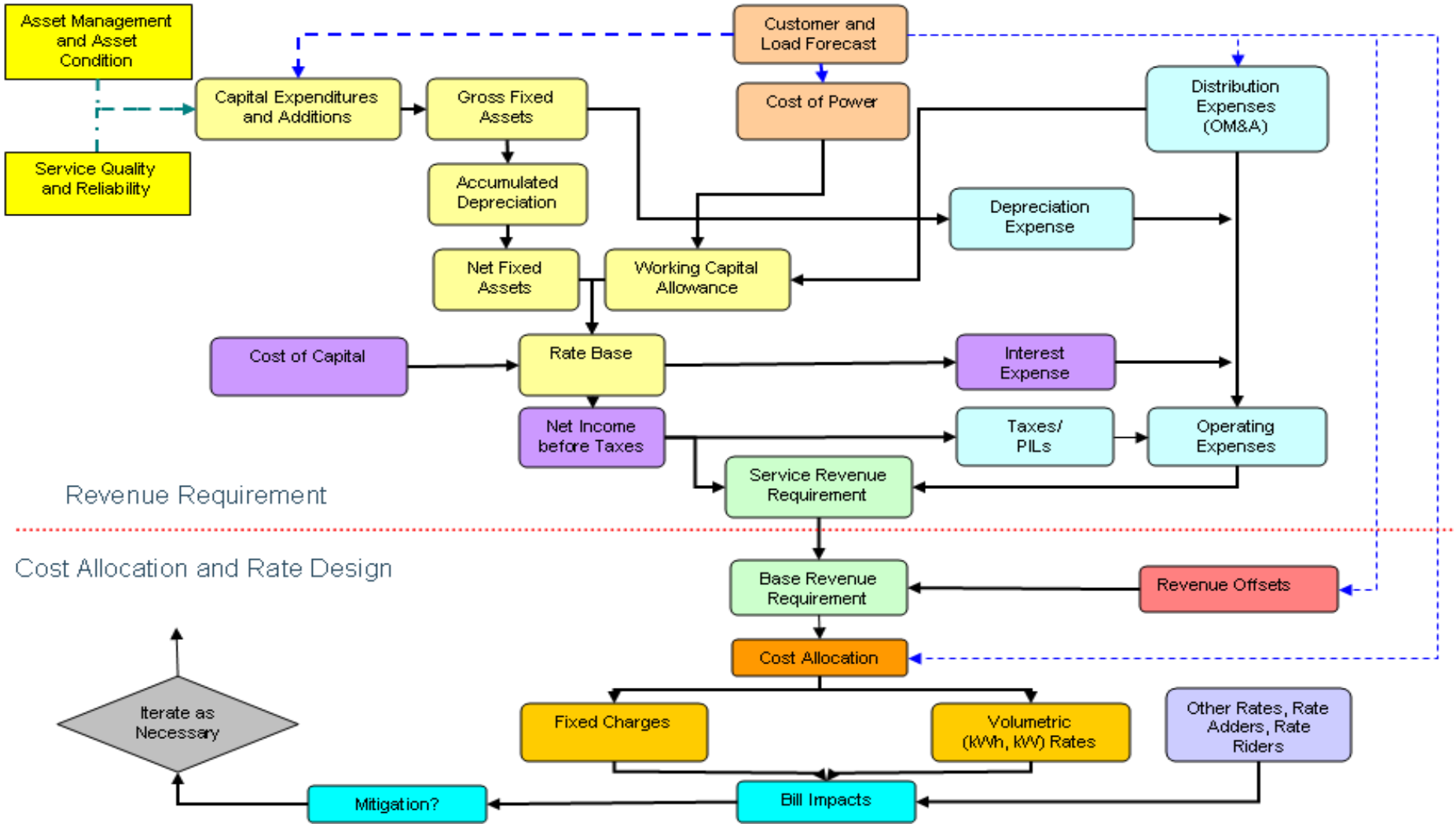
Ontario Energy Board

Chapter 2 Appendices
Filing Requirements for Electricity Distribution Rate Applications

Note: Appendices for the Tariff of Rates and Charges at Current and Proposed Rates, and for the Bill Impacts are now in a separate spreadsheet model. These appendices were formerly 2-Z and 2-W.

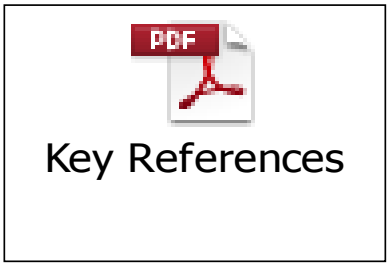
Cost of Service Rate Application Schematic

The Cost of Service Rate Application Schematic is a flowchart that is included as a guide for the components of an application. The schematic demonstrates how demand and costs interrelate to derive the revenue requirement and how the revenue requirement is allocated between classes and through fixed/variable splits to derive rates that will be compensatory for the annual revenue requirement, based on the the forecasted demand. There is no form to be filled out; therefore, this Schedule is not required to be filed.



List of Key References

A list of key references for understanding the Filing Requirements has been embedded in the document below. To access the list of references and associated hyperlinks double-click the icon below.



File Number:	EB-2016-0085
Exhibit:	1
Tab:	
Schedule:	
Page:	
Date:	7-Jul-17

Appendix 2-A
List of Requested Approvals

The distributor must fill out the following sheet with the complete list of specific approvals requested and relevant section(s) of the legislation must be provided. All approvals, including accounting orders (deferral and variance accounts) new rate classes, revised specific service charges or retail service charges which the applicant is seeking, must be separately identified, as well being clearly documented in the appropriate sections of the application.

Additional requests may be added by copying and pasting blank input rows, as needed.

If additional requests arise, or requested approvals are removed, during the processing of the application, the distributor should update this list.

Innpower Corporation is seeking the following approvals in this application:

1		Approval to charge distribution rates effective for July 1, 2017 to recover a service revenue requirement of $11,975,859. The schedule of proposed 2017 rates has been included as Attachment InnPower Proposed Tariff IRR_EB-2016-0085 in the IRR document.
2		○ Approval to adjust the Retail Transmission Service Rates (Network and Connection) in accordance with the Board's Guideline G-2008-0001 Electricity Distribution Retail Transmission Service Rates (RTSR), Revision 4.0 issued June 28, 2012 and as set out in Exhibit 8, Section 2.8.3 Retail Transmission Service Rates.
3		○ Approval to continue to charge Standard Supply Service, Wholesale Market, Rural Rate Protection and OESP charges approved in the OEB Decision and Order in the matter of InnPower Corporations 2016 Distribution Rates (EB-2015-0081) subject to any modifications as a result of the OEB's future decisions;
4		○ Approval of the proposed loss factor as set out in Exhibit 8, Section 2.8.8 Loss Adjustment Factors.
5		○ Approval of adjusted Low Voltage rates as set out in Exhibit 8, Section 2.8.7 Low Voltage Service Rates.
6		○ Approval to continue Specific Service charges approved in the OEB Decision and Order in the matter of InnPower Corporations 2016 Distribution Rates (EB-2015-0081).

7		○ Approval for a modified microFIT Service Classification definition to include microFIT and Net Metering customers and a modified rate.
8		○ Approval to continue Specific Service charges approved in the OEB Decision and Order in the matter of InnPower Corporations 2016 Distribution Rates (EB-2015-0081).
9		○ Approval for the following new and or modified Specific Service charges. Justifications for the new and or modified Specific Service charges are set out in Exhibit 8, Section 2.8.6 Specific Service Charges: ○ Approval as presented for a modified Temporary Service -Install and Remove – Underground – No Transformer rate ○ Approval as presented for a modified Temporary Service - Install and Remove – Overhead – No Transformer rate ○ Approval as presented for a modified Temporary Service – Install and Remove – Overhead – With Transformer rate ○ Approval as presented for a modified Disconnect/Reconnect Charge – at meter-during regular hours
10		○ Approval to dispose of the Deferral and Variance Account Balances, audited as at December 31, 2015 plus calculated interest until December 31, 2016, over a two year period using the method of recovery described in Exhibit 9, Section 2.9.5 Disposition of Deferral and Variance Accounts.
11		
12		

File Number:	EB-2016-0085
Exhibit:	2
Tab:	
Schedule:	
Page:	
Date:	5-May-17

Appendix 2-AA
Capital Projects Table

Projects	2012	2013	2014	2015	2016 Bridge Year	2017 Test Year	
Reporting Basis	**CGAAP**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	
SYSTEM ACCESS							
DO-015 County relocates IBR & 20th SDRD	203						
DO-016 County relocated 7th Line & 20th SDRD	297,101						
DO-017 County relocates IBR & 10th SDRD	441,029						
DO-018 Urbanization carry forward	119,210						
DO-022 TS Land	526,913						
DB-001 Retail meters	50,794	96,757	120,569				
Base	1,016,719	968,603	1,665,195				
Economic Evaluation	942,138		893,568				
DO-009 Big Bay Point F3 for BBPT development		2,979					
DO-010 Utility relocates		1,766					
DO-012 BBPT line ext for BBPT dev & new 27.6 kV sub stn		397,894					
IPC2015BASE1 - C & CTC WORK ORDERS				282,319	1,085,568	116,880	x
IPC2015BASE2 - PO WORK ORDERS				30,806	0	34,254	x
IPC2015BASE3 - L, DG, RPO, RCTC WORK ORDERS				901,869	1,013,610	945,557	x
IPC2015BASE4 - SD WORK ORDERS				1,557,550	814,168	641,280	x
IPC2015DB001 - RETAIL/WHOLESALE METERS				95,343	285,652	230,000	x
IPC2015DO013 - COUNTY RELOCATES IBR & 20TH SR				253,796			
					718,072		
Intersection Widening IBR & Yonge St						430,000	
Intersection Widening IBR & 5 SR						656,981	
Contributions	- 1,643,538	-428,863	-1,416,471	-2,225,541	-2,334,510	-1,869,254	x
Sub-Total System Access	**1,750,570**	**1,039,136**	**1,262,861**	**896,142**	**1,582,560**	**1,185,698**	671,082.31
SYSTEM RENEWAL							
DO-005 2012 Pole Replacement Program	446,005						
DO-006 System Renewal	163,797						
DO-012 UG padmount TX replacements	16,873						
DO-013 Substandard tmasformer rehabs	27,623						
DO-004 System Renewal & Betterments		181,259					
DO-005 U/G Padmounted TX Replacements & painting		81,562					
DO-006 Substandard Transformer Rehabs		179,665					
DO-007 Pole Replacements		395,175					
DO-015 3 ph 44kV Repoling/Reconductoring 20th btwn 6th & 7th		149,284					
DO-001 Pole replacement			401,651				
DO-002 Substandard Transformer Rehabs			131,794				
DO-003 Transformer/Switchgear replacements & painting			7,574				
DO-004 System Renewal & betterments			156,029				
IPC2015DO008 - POLE REPLACEMENT 2015				114,433			
IPC2015DO009 - INFRASTRUCTURE REPLACEMENTS & BETTERMENTS				185,862			
IPC2015DO010 - TRANSFORMER/SWITCHGEAR REPLACEMENTS				30,455			
IPC2015DO017 - DS TRANSFORMER OIL RE-INHIBIT PROGRAM				18,591			
IPC2015GB003 - INFRASTRUCTURE REPLACEMENT				16,883			
IPC2015DO005 - LINE RECLOSER REFURBISHMENT				17,459			
IPC2015DO006 - SUBSTANDARD TRANSFORMER REHAB				103,800			
IPC2016DO001 - Substandard Infrastructure Replacement					40,937		x
IPC2016DO002 - Pole Replacement Program					193,714		x
IPC2016DO003 - Infrastructure Replacements and Betterments					122,976		x
IPC2016DO004 - Line Reclosure Refurbishments - 4 Year Cycle					9,394		x
IPC2016DO005 - DS Oil Re-inhibit Treatment per/each					27,886		x
IPC2016DO006 - U/G Padmounted Transformer and Switchgear					45,691		x
IPC2016DO007 - McKay Rd Rebuild					27,265		x
IPC2016DO012 - Station Reliability Upgrade					209,478		x
IPC2016DO015 - Ewart Street Rebuild					87,109		x
IPC2016DO016 - Transformers					29,328		x
Base 1 (50%)						116,885	
Substandard Transformer Rehab						85,000	
Pole Replacement Program						126,470	
Infrastructure Replacements and Betterments						150,253	
Line Reclosure Refurbishments - 4 Year Cycle						15,945	
DS Oil Re-inhibit Treatment						27,527	
Padmounted Transformer and Switchgear Replacements and Painting						43,710	
Station rehab						104,300	
Ewart Street Rebuild - Phased Approach						105,000	
Transformers						100,000	
Reliability Rebuild: Subtransmission - Lockhart Road						170,650	
Reliability Rebuild: Subtransmission - 5 Side Road						75,000	
Reliability Rebuild: Distribution - Cookstown						50,000	
Reliability Rebuild: Distribution - Alcona						22,500	
Reliability Rebuild: Distribution - Lefroy						22,500	
Sub-Total System Renewal	**654,298**	**986,945**	**697,048**	**487,483**	**793,776**	**1,215,739**	
SYSTEM SERVICE							
DO-007 Reclosurer automation	33,443						
DO-009 27.6kv Mechanized SCADA Load Interpt	124,767						
DO-010 44kv Mechanized SCADA Load Interpt	149,065						
GO-004 System Supervisory	19,208						
GO-005 Radio repeated faulted indicators	3,800						
GO-011 Scada program conversion	253,248						
DO-009 - 27.6kv Mechanized SCADA Load Interpt	69						
DO-010 - 44kv Mechanized SCADA Load Interpt	2,375						
DO-001 Station Reclosurer		169,828					
DO-002 44 kV Alduti Ruptor		185,785					
DO-003 27.6 kV Mechanized SCADA controlled load interpt		13,384					
DO-008 27 kV Extension 20th SR, BBPT to 13th Line		687,654					
DO-014 3 ph 27.6kV conductoring 20th btwn 5th & 7th		123,174					
GO-007 System Supervisory		45,457					
GO-012 Scada program conversion		151,319					
DO-005 Reclosurere automation & replacement 4 yr cycle			214,679				
DO-010 Lefroy Distribution Station			2,336,737				
GO-007 System Supervisory			54,572				
GO-012 Scada program conversion			212,788				
IPC2015DO002 - LINE EXT MAPLEVIEW RD 20TH SR TO PR WILLIAM WAY				325,911			
IPC2015DO004 - LINE REBUILD YONGE ST FROM LOCKHART TO MAPLEVIW				433,436			
IPC2015DO007 - LINE EXT BBP RD & 25TH SR TO FRIDAY HARBOUR S ENTR				599,917			
IPC2015DO020 - LOCKHART ROAD REBUILD PHASE 1				260,002			
IPC2015DO012 - 44KV ALDUTIRUPTOR SCADA CONTROLLED SWITCHES				175,151			
IPC2015DO014 - DS ELECTRICAL CODE COMPLIANCE UPGRADE				129,692			
IPC2015DO015 - DS BATTERY BACKUP SYSTEM				545,994			
IPC2015DO018 - RADIO COMMUNICATION 2014 CARRYFORWARD				136,938			
IPC2015DO019 - LEFROY DS UPGRADE				152,900			
IPC2015GO014 - SCADA BATTERIES & CHARGERS & CABINET REPLCMNT				183,883			
IPC2015DO011 & IPC2015GO11				273			
IPC2016DO008 - Cedar Point DS Transformer Upgrade					1,585,545		x
IPC2016DO013 - Stroud DS Automation					168,829		x
Distribution SCADA controlled load interrupting gang switch						75,000	
Repoling: Big Bay Point Road - Friday Harbour DS to Friday Harbour Development						362,570	
Repoling: Lockhart Road - Huronia Road to Stroud DS						618,932	
Sandy Cove DS automation						125,000	
Repoling: Mapleview Drive - Prince William Way to Seline Crescent						837,831	
Repoling: 5 SR - McKay Road to Salem Rd						636,000	
DS Transformer oil containment						45,000	
Repoling: McKay Rd - 5 SR to 10 SR						400,041	
Sub-Total System Service	**585,975**	**1,376,601**	**2,818,776**	**2,944,097**	**1,754,374**	**3,100,374**	
GENERAL PLANT							
GO-010 New Building	662,562						
GB-001 Hardware General	73,117						
GO-001 New Building & Land		1,015,496					
GB-001 Hardware General		53,604					
GB-001 Software General		124,394					
GO-003 Transport Equipment		64,048					
GB-002A Hardware General			80,063				
GB-002B Software General			88,347				
IPC2015GB001A - HARDWARE GENERAL				148,675			
IPC2015GB001B - SOFTWARE GENERAL				61,990			
IPC2015GF001 - FINANCE & REGULATORY IT HW & SW				94,356			
IPC2015GO001 - ENGINEERING IT PROJECT				82,472			
IPC2015GO005 - STORES EQUIPMENT				117,204			
IPC2015GO009 - SYSTEM SUPERVISORY & CONTROL ROOM				67,317			
IPC2015GO013 - NEW BUILDING				12,475,713			
IPC2015GO015 - POLE BUNK				68,583			
IPC2016GB001 - IT Hardware					101,516		x
IPC2016GB001 - IT Hardware					39,242		x
IPC2016GF001 - Finance IT					76,868		x
IPC2016GO001 - Engineering IT					83,734		x
IPC2016GO006 - Distribution Fault Current Indicators					38,759		x
IPC2016GO007 - System Supervisory					29,343		x
IT Hardware						165,000	
IT Software						95,000	
Finance IT						77,000	
Engineering IT						167,325	
Transprtation/Vehicles						505,500	
System Supervisory						32,400	
Miscellaneous	91,856	90,911	84,288	133,674	47,987	144,910	
Sub-Total General Plant	**827,535**	**1,348,453**	**252,698**	**13,249,984**	**417,448**	**1,187,135**	
Total Capital (Net of Contibutions)	**3,818,378**	**4,751,135**	**5,031,383**	**17,577,706**	**4,548,158**	**6,688,946**	

Total	
Less Renewable Generation Facility Assets and Other Non-Rate-Regulated Utility Assets *(input as negative)*	
Total	

Notes:

1 Please provide a breakdown of the major components of each capital project undertaken in each year. Please ensure that all projects below the materiality threshold are included in the miscellaneous line. Add more projects as required.

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

First year of Forecast Period: *2017*

CATEGORY	Historical Period (previous plan[1] & actual)															Forecast Period (planned)				
	2012			2013			2014			2015			2016			2017	2018	2019	2020	2021
	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual[2]	Var					
	$ '000		%	*$ '000*		%	*$ '000*		%	*$ '000*		%	*$ '000*		%	*$ '000*				
System Access		1,751	--		1,039	--		1,263	--		896	--	1,084	1,583	46.0%	1,186	1,984	1,595	1,598	2,013
System Renewal		654	--		987	--		697	--		487	--	999	794	-20.5%	1,216	1,140	2,919	2,400	2,109
System Service		586	--		1,377	--		2,819	--		2,944	--	1,742	1,754	0.7%	3,100	2,829	1,276	1,556	1,402
General Plant		828	--		1,348	--		253	--		13,250	--	660	417	-36.8%	1,187	1,423	897	680	706
TOTAL EXPENDITURE	6,084	3,818	-37.2%	9,021	4,751	-47.3%	13,038	5,031	-61.4%	5,674	17,578	209.8%	4,485	4,548	1.4%	6,689	7,376	6,687	6,234	6,230
System O&M		$ 1,761	--		$ 1,787	--		$ 1,814	--		$ 1,805	--		$ 1,986	--	$ 2,179	$ 2,245	$ 2,246	$ 2,246	$ 2,246

Notes to the Table:

1. Historical "previous plan" data is not required unless a plan has previously been filed. However, use the last Board-approved, at least on a Total (Capital) Expenditure basis for the last cost of service rebasing year, and the applicant should include their planned budget in each subsequent historical year up to and including the Bridge Year.
2. Indicate the number of months of 'actual' data included in the last year of the Historical Period (normally a 'bridge' year): 6

0.001

Explanatory Notes on Variances (complete only if applicable)

Notes on shifts in forecast vs. historical budgets by category

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

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

File Number: EB-2016-0085
Exhibit: 1
Tab:
Schedule:
Page:

Date: 19-Jul-17

Appendix 2-AC
Customer Engagement Activities Summary

Provide a list of customer engagement activities	Provide a list of customer needs and preferences identified through each engagement activity	Actions taken to respond to identified needs and preferences. If no action was taken, explain why.
Call Centre/Customer Service Activities		
Providing service to approximately 6,000 customer walk-ins per year	Need to explain the bill, need to make payment arrangements, account balances, billing inquiries, services such as e-Billing, TOU rates, outages, conservation programs, bill components. Enhancing customer education/knowledge	Maintain this service option including an ability to make payment in-person. Trained all front office staff to handle majority of issues, one stop service. Raised issues and concerns are discussed at customer service weekly huddle for communication and action to appropriate department.
InnPower Corporation managed over 21,000 inbound calls in 2015	Need to explain the bill, need to make payment arrangements, account balances, billing inquiries, services such as e-Billing, TOU rates, outages, conservation programs, bill components. Enhancing customer education/knowledge	Trained all front office staff to handle majority of issues, one stop service. Raised issues and concerns are discussed at customer service weekly huddle for communication and action to appropriate department.
Low Income customers and or customers having difficulty making payments	Low-income customers in need of assistance require information about low income programs available to them.	Participation in the Low Income Energy Assistance Program Continuous training for Customer Service Representatives for AMP arrangements, OESP, LEAP and HAP CDM program
Services for disabled customers	Disabled customers need to receive the same level and quality of service as non-disabled customers, regardless of any barriers there may be.	InnPower Corporation is firmly committed to providing accessible, quality service to all customers and visitors in compliance with the Accessibility for Ontarians with Disability Act (AODA). InnPower Corporate Headquarters was designed to incorporate accessible building features Customer Service staff and all other employees have been trained and re-trained annually to accommodate the needs of customers with disabilities.
Community Outreach and Consumer Education	Customers and their families need information about how to understand your bill, causes of high bills, new energy programs (TOU,OESP) and conservation programs.	Customer Service, CDM and Operational staff attend community events to provide information, answer questions and provide face to face interaction to our customers. From 2011 to 2015 InnPower has spent a total of 102 days at community events and educational sessions.
Operations Customer Engagement		
Emergency First Responders: Fire, Police, Ambulance	Emergency first responders must be made aware of electrical hazards they may encounter when responding to emergencies and taught how to keep themselves safe.	InnPower Corporation works closely with First Responders to ensure adequate knowledge of electrical hazards.
Customer Demand Work	Customer require new services, service upgrades, increased transformation, sevice new developments including subdivisions	Requests are managed via a scheduling process with appropriate priorization.
Trouble call response	Customer need for power restoration	24/7 coverage with ability to call in necessary resources to respond to most contingency situations
Customers Impacted by Capital Improvements, Reconstruction Projects or Tree-Trimming	Customers need to be informed of planned outages or tree-trimming.	Customers who will be impacted by a planned outage or tree-trimming receive a hand-delivered notice that outlines details of the project and provides a number to call for questions.
Locating electrical infrastructure, approximately 4,000 requests per year	Need to build new infrastructure requires electrical plant to be safely located so construction can proceed	Locates are all now scheduled through On1Call as mandated by the Government of Ontario. On1Call then contacts InnPower Corporation via a file transfer process to schedule the appointment.
Municipal Government Consultations - Town of Innisfil, Town of Barrie	Need for shared information on planning and development	Plans need to be communicated in order to ensure appropriate design or construction decisions and system planning, and future capital planning.

Conservation Demand Management (CDM) Activities		
102 days of participation in community events and educational sessions on conservation programs from 2011 - 2016 (year to date). Full listing of all events and potentially outreach potential is detailed in Exhibit 1 Section 2.1.6 Customer Engagement.	Customers and their families need information about how to understand your bill, causes of high bills, new energy programs (TOU,OESP) and conservation programs and household conservation tips to assist customers to reduce overall consumption.	Community events and energy educational sessions are constantly updated based on customer feedback. Feedback is also provided to all departments via Management meetings to ensure opportunities can be addressed.
Commercial and Industrial Customer Site Visits	Commercial and industrial customers need technical expertise to identify and implement complex commercial or industrial energy conservation projects.	More than 167 commerical and industrial customer visits were made between 2013 -2016 (YTD) by IPC's Roving Energy Manager and Conservation specialist. The purpose of the visits was to assist these customers in identifying and implementing complex commercial or industrial energy conservation projects as well as in submitting applications saveONenergy programs.
Customer Service TV	Customers and their families need information about how to understand your bill, causes of high bills, new energy programs (TOU,OESP) and conservation programs and household conservation tips to assist customers to reduce overall consumption.	Customer Service TV is constantly updated reflecting new rates, conservation programs, consumer alerts, etc.
Social Media - Facebook and Twitter	Customer behaviour during power outages has indicated their strong desire for up-to-the minute outage information and an almost immediate Twitter response to outages, 24 hours a day. Safety information prior to severe weather events appears to be greatly appreciated by customers. Information about scams, energy conservation tips, safety information, etc. are retweeted by followers indicating a strong level of interest in these topics.	Community events and energy educational sessions are posted on social media. Outage updates are updated via Twitter which automatically posts to Facebooks providing customers options for updates.
InnPower Corporation Corporate Engagement		
UtilityPulse Customer Satisfaction Survey 2014	Customers want low price and high value, customer service, company leadership, the business to be a good corporate steward, operational effectiveness and power quality/reliability. Customers require various communication channels to be kept informed	InnPower Corporation is in the process of developing a formal communication plan as to how IPC can continously improve communications to our customers.
Shareholder Meetings	InnPower Corporation regulary meets with its shareholders to discuss IPC's plans, rates and the impact on customers.	IPC takes shareholder feedback and integrates into strategic planning
Bill messages, bill inserts, envelope messages, advertising	Customers require information on rate changes, conservation programs, etc. Some customers prefer to receive information in print form.	Regular bill messages, bill inserts, envelope messages and print advertising informs customers about changes in rates, conservation programs, electrical safety topics, customer surveys, holiday hours, etc.
Media Releases, Information Alerts	Customers require information on material issues such as power outages, new services and price increases as well energy conservation initiatives.	InnPower Corporation sends out media releases and information alerts to keep customers informed.
InnPower Open House - opportunity to tour InnPower Corporations new Corporate Headquarters	InnPower Corporation hosted an open house of the new Coporate Headquarters. The focus was on the services and tools available to customers. Over 500 customers attended the open house.	Management and staff on hand to meet with InnPower Corporation customers and discussed electricity concerns and electricity conservation practices
Rate Overview Session March 9, 2016	InnPower Corporation hosted a Rate Overview session to review key components and drivers of the EB-2016-885 COS Rate Application. Altjhough not strogly attended customers identified that although they do not like rate increases they understand that they may be required to support growth.	Management and staff on hand to meet with InnPower Corporation customers and discussed electricity concerns and electricity conservation practices
Community Day Sessions March 9, 2017 2 sessions - one in the afternnon and 1 session in the evening	Customers identified the following concerns, - rate hikes in spite of the Ontario Fair Hydro Plan - retroactivity of rate incresase - should not be paying for related storm costs for Z Factor - cost of the new administrative headquarters and that it is empty - rate increase not in line with pensions	Management and staff on hand to meet with InnPower Corporation customers and discussed electricity concerns and electricity conservation practices

Note: Use "ALT-ENTER" to go to the next line within a cell

General Instructions to MIFRS Appendices
Types of Schedules to File

The purpose of this tab is to provide general instructions. The specific instructions to each appendix are listed in footnotes of each appendix.

The typical applicant is expected to have made capitalization and depreciation policy changes under CGAAP as permitted by the Board on January 1, 2012 or mandated by the Board by January 1, 2013, and adopted IFRS for reporting purposes on January 1, 2015 (transition date January 1, 2014). Some distributors filing for 2017 rates have rebased with these accounting changes reflected in a prior rebasing application. If that is the case, information relating to pre-accounting policy changes is not generally required. The information to be provided by applicants will depend on when the accounting policy changes were made and when they last rebased. In general, applicants should provide the following information in the appendices:

		Reflecting Accounting Policy Changes in Current Application		Reflected Accounting Policy Changes in Prior Application[3]
		Accounting Policy Changes in 2012 and Adopted IFRS in 2015	Accounting Policy Changes in 2013 and Adopted IFRS in 2015	Adopted IFRS in 2015
Information to be filed in 2017 CoS Application	2017 Test	MIFRS	MIFRS	MIFRS
	2016 Bridge	MIFRS	MIFRS	MIFRS
	2015 Historical	MIFRS	MIFRS	MIFRS
	2014 Historical	MIFRS and Revised CGAAP[1]	MIFRS and Revised CGAAP[1]	MIFRS and Revised CGAAP[1]
	2013 Historical	Revised CGAAP	CGAAP and Revised CGAAP[2]	Rebased under Revised CGAAP
	2012 Historical	CGAAP and Revised CGAAP[2]	CGAAP	Rebased under Revised CGAAP
	Prior Historicals	Rebased under CGAAP	Rebased under CGAAP	N/A

1) For the transition year (2014), the applicant may file two appendices, one under Revised CGAAP and one under MIFRS, depending on the materiality of impacts. See the specific instructions under each appendix below for further details.
2) For applicants that are reflecting accounting policy changes for the first time in a rebasing application, the applicant must file two appendices in the year that the applicant implemented changes to its capitalization and depreciation policies (2012 or 2013), one before and one after the policy changes.
3) Applicants should provide CGGAP and Revised CGAAP schedules (i.e. as indicated in the first two columns of the above table) to support balances in Account 1576 if the account has yet to be disposed of.

Appendix 2-BA - Fixed Asset Schedule

Applicants are to provide Appendix 2-BA in accordance with the years and corresponding accounting standards noted in the above table to provide a year over year continuity in fixed assets.
For the transition year (2014), the applicant should file two appendices, one under Revised CGAAP and one under MIFRS if the change between Revised CGAAP and MIFRS is material. If the change from the accounting standards is not material, the applicant may choose to only provide one appendix under MIFRS. However, the applicant must also indicate the fixed asset net book value balance under Revised CGAAP, the total dollar value of the change and explain why it is not material.

Regulatory Gross Assets of Property, Plant and Equipment

For an applicant that adopted IFRS on January 1, 2015 for financial reporting purposes, the applicant must establish the continuity of historic cost by using the December 31, 2013 regulatory gross assets of property, plant and equipment as the opening January 1, 2014 regulatory gross assets. The applicant must provide schedules (including Appendix 2-BA, Fixed Asset Continuity Schedule) which must identify the following details to substantiate the continuity of historic cost for regulatory purposes:

- December 31, 2013 regulatory gross assets of property, plant and equipment, by asset class; and
- January 1, 2014 regulatory gross assets of property, plant and equipment, by asset class.

Accumulated Depreciation

For an applicant that adopted IFRS on January 1, 2015 for financial reporting purposes, the applicant must establish the continuity of historic cost by using the December 31, 2013 regulatory accumulated depreciation as the opening January 1, 2014 regulatory accumulated depreciation. The applicant must provide schedules (including Appendix 2-BA, Fixed Asset Continuity Schedule) which must identify the following details to substantiate the continuity of historic cost for regulatory purposes:

- December 31, 2013 regulatory accumulated depreciation, by asset class; and
- January 1, 2014 regulatory accumulated depreciation, by asset class.

Appendix 2-Cx - Depreciation and Amortization

Applicants are to provide Appendix 2-Cx in accordance with the years and corresponding accounting standards listed in the above table.

- If an applicant is reflecting changes to its depreciation policies for the first time in a rebasing application, the applicant should complete Appendix 2-CA to 2-CG (changes made in 2012) or Appendix 2-CA to 2-CF (changes made in 2013). In this set of appendices, the applicant will need to indicate the year it made the accounting policy changes. The applicant must provide data starting from the year it made changes to its capitalization and depreciation policies.
  *Depreciation accounting policy changes were mandated by the Board by January 1, 2013. In general, no further changes to an applicant's depreciation policy (i.e. assets' service lives) are expected after the Board mandated changes by January 1, 2013. The set of Appendix 2-CA to 2-CG assumes this to be the case. If the applicant has made any changes to its depreciation policy subsequent to the Board mandated changes, applicants must identify the change, explain the nature of the change, the reason for the change, quantify the impact of the change, and quantify the depreciation expense before and after the change.
- If an applicant changed depreciation policies and reflected these changes in a prior rebasing application, the applicant should complete Appendix 2-CH. The applicant must provide data starting from 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.

Appendix 2-E - Account 1575, IFRS-CGAAP Transitional PP&E Amounts (2-EA), Account 1576, Accounting Changes Under CGAAP (2-EB, 2-EC)

1) For an applicant that has a balance in Account 1576 to dispose:

- If an applicant changed capitalization and depreciation policies effective January 1, 2012, the applicant must complete Appendix 2-EB
- If an applicant changed capitalization and depreciation policies effective January 1, 2013, the applicant must complete Appendix 2-EC

2) For an applicant that has a balance in Account 1575 to dispose:

- The applicant must complete 2-EA

If the applicant did not make any further PP&E accounting policy changes beyond the capitalization and depreciation policy changes as mandated by the Board by January 1, 2013 (i.e. no further changes made on transition to

IFRS), the applicant must indicate this and does not need to complete Appendix 2-EA.

Please refer to section 2.12.4 and 2.12.5 of the Filing Requirements for further details.

Appendix 2-Y - Summary of Impacts to Revenue Requirement from Transition to MIFRS

An applicant must provide a summary of the dollar impacts of MIFRS to each component of the revenue requirement (e.g. rate base, operating costs, etc.), including the overall impact on the proposed revenue requirement. Accordingly, the applicant must identify financial differences and resulting revenue requirement impacts arising from the adoption of MIFRS as compared to CGAAP. If the applicant is reflecting the changes in capitalization and depreciation policies for the first time in a rebasing application, then a comparison between MIFRS and CGAAP before the change in accounting policies should be completed. If the applicant changed capitalization and depreciation policies and reflected these changes in a prior rebasing application, then a comparison between MIFRS and CGAAP after the change in accounting policies should be completed.

Appendix 2-BA
Fixed Asset Continuity Schedule [1]

Accounting Standard CGAAP
Year 2013

CCA Class [2]	OEB Account [3]	Description [3]	Cost: Opening Balance	Cost: Additions [4]	Cost: Disposals [6]	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals [6]	Accumulated Depreciation: Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	$ 463,502	$ 177,250	$ -	$ 640,751	-$ 342,235	-$ 95,944	$ -	-$ 438,180	$ 202,571
CEC	1612	Land Rights (Formally known as Account 1906)	$ 982,510	$ -	$ -	$ 982,510	-$ 572,921	-$ 15,126	$ -	-$ 588,047	$ 394,463
N/A	1805	Land	$ 792,971	$ 179,066	$ -	$ 972,037	$ -	$ -	$ -	$ -	$ 972,037
47	1808	Buildings	$ -			$ -		$ -		$ -	$ -
13	1810	Leasehold Improvements	$ 86,252	$ -	$ -	$ 86,252	-$ 86,252	$ -	$ -	-$ 86,252	$ -
47	1815	Transformer Station Equipment >50 kV				$ -		-$ 85,927		-$ 85,927	-$ 85,927
47	1820	Distribution Station Equipment <50 kV	$ 4,311,364	$ 164,418	$ -	$ 4,475,782	-$ 2,413,615	$ -	$ -	-$ 2,413,615	$ 2,062,167
47	1825	Storage Battery Equipment				$ -				$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 10,110,986	$ 1,112,472	-$ 92,325	$ 11,131,132	-$ 4,379,464	-$ 196,350	$ 70,398	-$ 4,505,416	$ 6,625,717
47	1835	Overhead Conductors & Devices	$ 14,057,886	$ 1,403,523	-$ 50,073	$ 15,411,336	-$ 7,537,250	-$ 188,425	$ 38,214	-$ 7,687,462	$ 7,723,874
47	1840	Underground Conduit	$ 2,440,333	$ 20,539	$ -	$ 2,460,872	-$ 549,273	-$ 66,668	$ -	-$ 615,940	$ 1,844,932
47	1845	Underground Conductors & Devices	$ 17,022,214	$ 260,369	-$ 72,273	$ 17,210,309	-$ 7,648,015	-$ 243,722	$ 33,489	-$ 7,858,248	$ 9,352,061
47	1850	Line Transformers	$ 4,090,747	$ 132,221	$ 29,579	$ 4,252,548	-$ 2,611,639	-$ 136,315	$ 39,602	-$ 2,708,353	$ 1,544,195
47	1855	Services (Overhead & Underground)	$ 4,238,781	$ 228,276	$ -	$ 4,467,057	-$ 1,824,389	-$ 72,191	$ -	-$ 1,896,580	$ 2,570,477
47	1860	Meters (Smart Meters)	$ 2,446,555	$ 126,986	-$ 18,762	$ 2,554,780	-$ 570,645	-$ 170,255	$ 4,465	-$ 736,436	$ 1,818,344
47	1860	Meters				$ -				$ -	$ -
N/A	1905	Land	$ 863,611	$ 1,015,496	-$ 662,562	$ 1,216,545	$ -	$ -	$ -	$ -	$ 1,216,545
47	1908	Buildings & Fixtures	$ 744,089	$ 4,304	$ -	$ 748,392	-$ 285,190	-$ 11,324	$ -	-$ 296,515	$ 451,878
13	1910	Leasehold Improvements				$ -				$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 314,603	$ 12,060	$ -	$ 326,663	-$ 247,407	-$ 14,563	$ -	-$ 261,971	$ 64,692
8	1915	Office Furniture & Equipment (5 years)				$ -				$ -	$ -
10	1920	Computer Equipment - Hardware	$ 570,318	$ 61,164	-$ 33,392	$ 598,089	-$ 387,789	-$ 66,218	$ 33,174	-$ 420,833	$ 177,257
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				$ -				$ -	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)				$ -				$ -	$ -
10	1930	Transportation Equipment	$ 1,167,493	$ 65,100	$ -	$ 1,232,593	-$ 598,070	-$ 144,358	$ -	-$ 742,429	$ 490,165
8	1935	Stores Equipment	$ 36,285	$ -	$ -	$ 36,285	-$ 20,437	-$ 2,445	$ -	-$ 22,883	$ 13,402
8	1940	Tools, Shop & Garage Equipment	$ 500,835	$ 8,337	$ -	$ 509,172	-$ 225,010	-$ 37,618	$ -	-$ 262,629	$ 246,543
8	1945	Measurement & Testing Equipment	$ 40,375	$ 5,794	$ -	$ 46,169	-$ 17,082	-$ 3,486	$ -	-$ 20,568	$ 25,601
8	1950	Power Operated Equipment				$ -				$ -	$ -
8	1955	Communications Equipment				$ -				$ -	$ -
8	1955	Communication Equipment (Smart Meters)				$ -				$ -	$ -
8	1960	Miscellaneous Equipment				$ -				$ -	$ -
47	1970	Load Management Controls Customer Premises				$ -				$ -	$ -
47	1975	Load Management Controls Utility Premises				$ -				$ -	$ -
47	1980	System Supervisor Equipment	$ 1,692,883	$ 202,625	$ -	$ 1,895,508	-$ 887,494	-$ 112,506	$ -	-$ 1,000,000	$ 895,508
47	1985	Miscellaneous Fixed Assets				$ -				$ -	$ -
47	1990	Other Tangible Property				$ -				$ -	$ -
47	1995	Contributions & Grants	-$ 9,364,012	-$ 428,863	$ -	-$ 9,792,874	$ 1,793,096	$ 243,768	$ -	$ 2,036,863	-$ 7,756,011
47	2440	Deferred Revenue[5]									
						$ -				$ -	$ -
		Sub-Total	**$ 57,610,582**	**$ 4,751,136**	**-$ 899,808**	**$ 61,461,909**	**-$ 29,411,084**	**-$ 1,419,675**	**$ 219,341**	**-$ 30,611,417**	**$ 30,850,492**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 57,610,582**	**$ 4,751,136**	**-$ 899,808**	**$ 61,461,909**	**-$ 29,411,084**	**-$ 1,419,675**	**$ 219,341**	**-$ 30,611,417**	**$ 30,850,492**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**-$ 1,419,675**			

10		Transportation
8		Stores Equipment

Less: *Fully Allocated Depreciation*
Transportation -$ 144,358
Stores Equipment
Net Depreciation -$ 1,275,317

Notes:

1 Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.

2 The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).

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 in 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 The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. 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 2-BA
Fixed Asset Continuity Schedule [1]

Accounting Standard CGAAP
Year **2014**

CCA Class [2]	OEB Account [3]	Description [3]	Cost: Opening Balance	Cost: Additions [4]	Cost: Disposals [6]	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals [6]	Accumulated Depreciation: Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	$ 640,751	$ 198,585	-$ 10,519	$ 828,817	-$ 438,180	-$ 133,981	$ 10,519	-$ 561,642	$ 267,175
CEC	1612	Land Rights (Formally known as Account 1906)	$ 982,510	$ -	$ -	$ 982,510	-$ 588,047	-$ 15,126	$ -	-$ 603,173	$ 379,337
N/A	1805	Land	$ 972,037	$ -	$ -	$ 972,037	$ -	$ -	$ -	$ -	$ 972,037
47	1808	Buildings	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	1810	Leasehold Improvements	$ 86,252	$ -	$ -	$ 86,252	-$ 86,252	$ -	$ -	-$ 86,252	$ -
47	1815	Transformer Station Equipment >50 kV				$ -				$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 4,475,782	$ 2,895,486	-$ 391,901	$ 6,979,368	-$ 2,499,542	-$ 133,797	$ 229,098	-$ 2,404,240	$ 4,575,128
47	1825	Storage Battery Equipment				$ -				$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 11,131,132	$ 576,011	-$ 28,625	$ 11,678,519	-$ 4,505,416	-$ 214,179	$ 17,612	-$ 4,701,983	$ 6,976,536
47	1835	Overhead Conductors & Devices	$ 15,411,336	$ 724,698	-$ 37,174	$ 16,098,859	-$ 7,687,462	-$ 206,931	$ 28,199	-$ 7,866,194	$ 8,232,665
47	1840	Underground Conduit	$ 2,460,872	$ 320,502	$ -	$ 2,781,375	-$ 615,940	-$ 70,931	$ -	-$ 686,871	$ 2,094,503
47	1845	Underground Conductors & Devices	$ 12,070,666	$ 279,956	-$ 11,882	$ 12,338,740	-$ 4,814,495	-$ 247,483	$ 5,208	-$ 5,056,770	$ 7,281,970
47	1850	Line Transformers	$ 9,392,191	$ 556,533	-$ 116,969	$ 9,831,755	-$ 5,752,105	-$ 146,576	$ 46,068	-$ 5,852,612	$ 3,979,143
47	1855	Services (Overhead & Underground)	$ 4,467,057	$ 519,764	-$ 2,273	$ 4,984,548	-$ 1,896,580	-$ 81,169	$ 181	-$ 1,977,568	$ 3,006,980
47	1860	Meters (Smart Meters)	$ 2,554,780	$ 131,827	-$ 61,196	$ 2,625,410	-$ 736,436	-$ 176,032	$ 14,831	-$ 897,636	$ 1,727,774
47	1860	Meters				$ -				$ -	$ -
N/A	1905	Land	$ 1,216,545	$ -	$ -	$ 1,216,545	$ -	$ -	$ -	$ -	$ 1,216,545
47	1908	Buildings & Fixtures	$ 748,392	$ -	$ -	$ 748,392	-$ 296,515	-$ 11,367	$ -	-$ 307,882	$ 440,510
13	1910	Leasehold Improvements				$ -				$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 326,663	$ 9,292	$ -	$ 335,955	-$ 261,971	-$ 14,034	$ -	-$ 276,005	$ 59,950
8	1915	Office Furniture & Equipment (5 years)				$ -				$ -	$ -
10	1920	Computer Equipment - Hardware	$ 598,089	$ 80,063	-$ 130,613	$ 547,540	-$ 420,833	-$ 70,671	$ 130,613	-$ 360,891	$ 186,649
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				$ -				$ -	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)				$ -				$ -	$ -
10	1930	Transportation Equipment	$ 1,232,593	$ 3,268	$ -	$ 1,235,861	-$ 742,429	-$ 139,931	$ -	-$ 882,360	$ 353,501
8	1935	Stores Equipment	$ 36,285	$ 4,788	$ -	$ 41,073	-$ 22,883	-$ 2,589	$ -	-$ 25,471	$ 15,601
8	1940	Tools, Shop & Garage Equipment	$ 509,172	$ 17,553	$ -	$ 526,725	-$ 262,629	-$ 38,486	$ -	-$ 301,115	$ 225,610
8	1945	Measurement & Testing Equipment	$ 46,169	$ 4,067	$ -	$ 50,236	-$ 20,568	-$ 3,979	$ -	-$ 24,548	$ 25,688
8	1950	Power Operated Equipment				$ -				$ -	$ -
8	1955	Communications Equipment				$ -				$ -	$ -
8	1955	Communication Equipment (Smart Meters)				$ -				$ -	$ -
8	1960	Miscellaneous Equipment				$ -				$ -	$ -
47	1970	Load Management Controls Customer Premises				$ -				$ -	$ -
47	1975	Load Management Controls Utility Premises				$ -				$ -	$ -
47	1980	System Supervisor Equipment	$ 1,895,508	$ 125,462	$ -	$ 2,020,970	-$ 1,000,000	-$ 118,906	$ -	-$ 1,118,907	$ 902,064
47	1985	Miscellaneous Fixed Assets				$ -				$ -	$ -
47	1990	Other Tangible Property				$ -				$ -	$ -
47	1995	Contributions & Grants	-$ 9,792,874	-$ 1,416,471	$ 3,875	-$ 11,205,471	$ 2,036,863	$ 268,852	-$ 6	$ 2,305,708	-$ 8,899,763
47	2440	Deferred Revenue[5]									
						$ -				$ -	$ -
		Sub-Total	**$ 61,461,909**	**$ 5,031,383**	**-$ 787,279**	**$ 65,706,013**	**-$ 30,611,417**	**-$ 1,557,316**	**$ 482,323**	**-$ 31,686,410**	**$ 34,019,603**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 61,461,909**	**$ 5,031,383**	**-$ 787,279**	**$ 65,706,013**	**-$ 30,611,417**	**-$ 1,557,316**	**$ 482,323**	**-$ 31,686,410**	**$ 34,019,603**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**-$ 1,557,316**			

10		Transportation
8		Stores Equipment

Less: *Fully Allocated Depreciation*
Transportation -$ 139,931
Stores Equipment
Net Depreciation -$ 1,417,385

Appendix 2-BA
Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year **2014**

CCA Class [2]	OEB Account [3]	Description [3]	Cost: Opening Balance	Cost: Additions [4]	Cost: Disposals [6]	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals [6]	Accumulated Depreciation: Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	$ 202,571	$ 198,585	$ -	$ 401,156	$ -	-$ 133,981	$ -	-$ 133,981	$ 267,175
CEC	1612	Land Rights (Formally known as Account 1906)	$ 394,463	$ -	$ -	$ 394,463	$ -	-$ 15,126	$ -	-$ 15,126	$ 379,337
N/A	1805	Land	$ 972,037	$ -	$ -	$ 972,037	$ -	$ -	$ -	$ -	$ 972,037
47	1808	Buildings				$ -				$ -	$ -
13	1810	Leasehold Improvements				$ -				$ -	$ -
47	1815	Transformer Station Equipment >50 kV				$ -				$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 1,976,240	$ 2,895,486	-$ 162,802	$ 4,708,924	$ -	-$ 133,797	$ -	-$ 133,797	$ 4,575,128
47	1825	Storage Battery Equipment				$ -				$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 6,625,717	$ 576,011	-$ 11,013	$ 7,190,714	$ -	-$ 214,179	$ -	-$ 214,179	$ 6,976,536
47	1835	Overhead Conductors & Devices	$ 7,723,874	$ 724,698	-$ 8,976	$ 8,439,596	$ -	-$ 206,931	$ -	-$ 206,931	$ 8,232,665
47	1840	Underground Conduit	$ 1,844,932	$ 320,502	$ -	$ 2,165,434	$ -	-$ 70,931	$ -	-$ 70,931	$ 2,094,503
47	1845	Underground Conductors & Devices	$ 7,256,170	$ 279,956	-$ 6,674	$ 7,529,453	$ -	-$ 247,483	$ -	-$ 247,483	$ 7,281,970
47	1850	Line Transformers	$ 3,640,086	$ 556,533	-$ 70,901	$ 4,125,719	$ -	-$ 146,576	$ -	-$ 146,576	$ 3,979,143
47	1855	Services (Overhead & Underground)	$ 2,570,477	$ 519,764	-$ 2,092	$ 3,088,149	$ -	-$ 81,169	$ -	-$ 81,169	$ 3,006,980
47	1860	Meters (Smart Meters)	$ 1,818,344	$ 131,827	-$ 46,365	$ 1,903,806	$ -	-$ 176,032	$ -	-$ 176,032	$ 1,727,774
47	1860	Meters				$ -				$ -	$ -
N/A	1905	Land	$ 1,216,545	$ -	$ -	$ 1,216,545	$ -	$ -	$ -	$ -	$ 1,216,545
47	1908	Buildings & Fixtures	$ 451,878	$ -	$ -	$ 451,878	$ -	-$ 11,367	$ -	-$ 11,367	$ 440,510
13	1910	Leasehold Improvements				$ -				$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 64,692	$ 9,292	$ -	$ 73,984	$ -	-$ 14,034	$ -	-$ 14,034	$ 59,950
8	1915	Office Furniture & Equipment (5 years)				$ -				$ -	$ -
10	1920	Computer Equipment - Hardware	$ 177,257	$ 80,063	$ -	$ 257,320	$ -	-$ 70,671	$ -	-$ 70,671	$ 186,649
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				$ -				$ -	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)				$ -				$ -	$ -
10	1930	Transportation Equipment	$ 490,165	$ 3,268	$ -	$ 493,433	$ -	-$ 139,931	$ -	-$ 139,931	$ 353,501
8	1935	Stores Equipment	$ 13,402	$ 4,788	$ -	$ 18,190	$ -	-$ 2,589	$ -	-$ 2,589	$ 15,601
8	1940	Tools, Shop & Garage Equipment	$ 246,543	$ 17,553	$ -	$ 264,096	$ -	-$ 38,486	$ -	-$ 38,486	$ 225,610
8	1945	Measurement & Testing Equipment	$ 25,601	$ 4,067	$ -	$ 29,667	$ -	-$ 3,979	$ -	-$ 3,979	$ 25,688
8	1950	Power Operated Equipment				$ -				$ -	$ -
8	1955	Communications Equipment				$ -				$ -	$ -
8	1955	Communication Equipment (Smart Meters)				$ -				$ -	$ -
8	1960	Miscellaneous Equipment				$ -				$ -	$ -
47	1970	Load Management Controls Customer Premises				$ -				$ -	$ -
47	1975	Load Management Controls Utility Premises				$ -				$ -	$ -
47	1980	System Supervisor Equipment	$ 895,508	$ 125,462	$ -	$ 1,020,970	$ -	-$ 118,833	$ -	-$ 118,833	$ 902,137
47	1985	Miscellaneous Fixed Assets				$ -				$ -	$ -
47	1990	Other Tangible Property				$ -				$ -	$ -
47	1995	Contributions & Grants	-$ 7,756,011	-$ 1,416,471	$ 3,869	-$ 9,168,614	$ -	$ 268,929	$ -	$ 268,929	-$ 8,899,685
47	2440	Deferred Revenue[5]									
						$ -				$ -	$ -
		Sub-Total	**$ 30,850,492**	**$ 5,031,383**	**-$ 304,955**	**$ 35,576,920**	**$ -**	**-$ 1,557,166**	**$ -**	**-$ 1,557,166**	**$ 34,019,754**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 30,850,492**	**$ 5,031,383**	**-$ 304,955**	**$ 35,576,920**	**$ -**	**-$ 1,557,166**	**$ -**	**-$ 1,557,166**	**$ 34,019,754**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**-$ 1,557,166**			

10		Transportation
8		Stores Equipment

Less: *Fully Allocated Depreciation*
Transportation -$ 139,931
Stores Equipment
Net Depreciation -$ 1,417,235

Appendix 2-BA
Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year **2015**

CCA Class [2]	OEB Account [3]	Description [3]	Cost: Opening Balance	Cost: Additions [4]	Cost: Disposals [6]	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals [6]	Accumulated Depreciation: Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	$ 401,156	$ 185,053	-$ 15,673	$ 570,536	-$ 133,981	-$ 169,499	$ 15,673	-$ 287,807	$ 282,729
CEC	1612	Land Rights (Formally known as Account 1906)	$ 394,463	$ -	-$ 17	$ 394,446	-$ 15,126	-$ 12,699	$ 17	-$ 27,808	$ 366,638
N/A	1805	Land	$ 972,037	$ 77,556	$ -	$ 1,049,593	$ -	$ -	$ -	$ -	$ 1,049,593
47	1808	Buildings				$ -				$ -	$ -
13	1810	Leasehold Improvements				$ -				$ -	$ -
47	1815	Transformer Station Equipment >50 kV				$ -				$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 4,708,924	$ 779,993	-$ 3,109	$ 5,485,808	-$ 133,797	-$ 191,509	$ 3,109	-$ 322,197	$ 5,163,612
47	1825	Storage Battery Equipment				$ -				$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 7,190,714	$ 1,533,272	-$ 12,553	$ 8,711,433	-$ 214,179	-$ 237,728	$ 1,204	-$ 450,703	$ 8,260,731
47	1835	Overhead Conductors & Devices	$ 8,439,596	$ 1,390,592	-$ 9,487	$ 9,820,701	-$ 206,931	-$ 225,949	$ 1,291	-$ 431,589	$ 9,389,112
47	1840	Underground Conduit	$ 2,165,434	$ 546,399	-$ 15,253	$ 2,696,580	-$ 70,931	-$ 81,467	$ 192	-$ 152,206	$ 2,544,374
47	1845	Underground Conductors & Devices	$ 7,529,453	$ 283,406	-$ 7,492	$ 7,805,367	-$ 247,483	-$ 254,303	$ 579	-$ 501,207	$ 7,304,160
47	1850	Line Transformers	$ 4,125,719	$ 995,852	-$ 19,147	$ 5,102,424	-$ 146,576	-$ 164,241	$ 3,807	-$ 307,010	$ 4,795,414
47	1855	Services (Overhead & Underground)	$ 3,088,149	$ 479,966	-$ 9,769	$ 3,558,346	-$ 81,169	-$ 93,028	$ 146	-$ 174,051	$ 3,384,295
47	1860	Meters (Smart Meters)	$ 1,903,806	$ 113,146	-$ 11,281	$ 2,005,671	-$ 176,032	-$ 178,804	$ 3,192	-$ 351,644	$ 1,654,027
47	1860	Meters				$ -				$ -	$ -
N/A	1905	Land	$ 1,216,545	$ -	-$ 201,049	$ 1,015,496	$ -	$ -	$ -	$ -	$ 1,015,496
47	1908	Buildings & Fixtures	$ 451,878	$ 10,080,510	-$ 451,878	$ 10,080,510	-$ 11,367	-$ 121,632	$ 17,051	-$ 115,948	$ 9,964,561
13	1910	Leasehold Improvements				$ -				$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 73,984	$ 154,231	-$ 4,713	$ 223,502	-$ 14,034	-$ 19,569	$ 1,467	-$ 32,136	$ 191,366
8	1915	Office Furniture & Equipment (5 years)				$ -				$ -	$ -
10	1920	Computer Equipment - Hardware	$ 257,320	$ 149,497	-$ 5,283	$ 401,534	-$ 70,671	-$ 82,659	$ 4,831	-$ 148,499	$ 253,035
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				$ -				$ -	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)				$ -				$ -	$ -
10	1930	Transportation Equipment	$ 493,433	$ 33,347	-$ 9,505	$ 517,275	-$ 139,931	-$ 120,051	$ 8,589	-$ 251,393	$ 265,881
8	1935	Stores Equipment	$ 18,190	$ 117,204	-$ 59	$ 135,335	-$ 2,589	-$ 8,603	$ 59	-$ 11,133	$ 124,202
8	1940	Tools, Shop & Garage Equipment	$ 264,096	$ 41,581	-$ 109	$ 305,568	-$ 38,486	-$ 41,285	$ 109	-$ 79,662	$ 225,906
8	1945	Measurement & Testing Equipment	$ 29,667	$ -	$ -	$ 29,667	-$ 3,979	-$ 4,161	$ -	-$ 8,140	$ 21,527
8	1950	Power Operated Equipment				$ -				$ -	$ -
8	1955	Communications Equipment				$ -				$ -	$ -
8	1955	Communication Equipment (Smart Meters)				$ -				$ -	$ -
8	1960	Miscellaneous Equipment				$ -				$ -	$ -
47	1970	Load Management Controls Customer Premises				$ -				$ -	$ -
47	1975	Load Management Controls Utility Premises				$ -				$ -	$ -
47	1980	System Supervisor Equipment	$ 1,020,970	$ 569,196	-$ 2,569	$ 1,587,597	-$ 118,906	-$ 133,510	$ 2,569	-$ 249,847	$ 1,337,750
47	1985	Miscellaneous Fixed Assets				$ -				$ -	$ -
47	1990	Other Tangible Property				$ -				$ -	$ -
47	1995	Contributions & Grants	-$ 9,168,614	-$ 2,267,837	$ 77,513	-$ 11,358,938	$ 268,929	$ 313,336	$ 783	$ 583,048	-$ 10,775,890
47	2440	Deferred Revenue[5]									
						$ -				$ -	$ -
		Sub-Total	**$ 35,576,920**	**$ 15,262,964**	**-$ 701,433**	**$ 50,138,451**	**-$ 1,557,239**	**-$ 1,827,361**	**$ 64,668**	**-$ 3,319,932**	**$ 46,818,519**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 35,576,920**	**$ 15,262,964**	**-$ 701,433**	**$ 50,138,451**	**-$ 1,557,239**	**-$ 1,827,361**	**$ 64,668**	**-$ 3,319,932**	**$ 46,818,519**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**-$ 1,827,361**			

10		Transportation
8		Stores Equipment

Less: *Fully Allocated Depreciation*
Transportation -$ 120,051
Contributions $ 313,336
Net Depreciation -$ 2,020,646

Appendix 2-BA
Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year **2016**

CCA Class [2]	OEB Account [3]	Description [3]	Cost: Opening Balance	Cost: Additions [4]	Cost: Disposals [6]	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals [6]	Accumulated Depreciation: Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	$ 570,536	$ 118,165	$ -	$ 688,702	-$ 287,807	-$ 177,553	$ -	-$ 465,360	$ 223,342
CEC	1612	Land Rights (Formally known as Account 1906)	$ 394,446	$ -	$ -	$ 394,446	-$ 27,808	-$ 12,734	$ -	-$ 40,542	$ 353,904
N/A	1805	Land	$ 1,049,593	$ -	$ -	$ 1,049,593	$ -	$ -	$ -	$ -	$ 1,049,593
47	1808	Buildings				$ -				$ -	$ -
13	1810	Leasehold Improvements				$ -				$ -	$ -
47	1815	Transformer Station Equipment >50 kV				$ -				$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 5,485,808	$ 1,796,910	$ -	$ 7,282,718	-$ 322,197	-$ 229,920	$ -	-$ 552,117	$ 6,730,601
47	1825	Storage Battery Equipment				$ -				$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 8,711,433	$ 1,023,314	-$ 7,383	$ 9,727,364	-$ 450,703	-$ 255,275	$ 1,043	-$ 704,935	$ 9,022,429
47	1835	Overhead Conductors & Devices	$ 9,820,701	$ 1,098,797	-$ 4,804	$ 10,914,695	-$ 431,589	-$ 230,844	$ 243	-$ 662,190	$ 10,252,505
47	1840	Underground Conduit	$ 2,696,580	$ 296,441	-$ 14,222	$ 2,978,799	-$ 152,206	-$ 92,163	$ 691	-$ 243,679	$ 2,735,121
47	1845	Underground Conductors & Devices	$ 7,805,367	$ 219,820	-$ 19,139	$ 8,006,048	-$ 501,207	-$ 253,555	$ 929	-$ 753,833	$ 7,252,215
47	1850	Line Transformers	$ 5,102,424	$ 548,254	-$ 301	$ 5,650,377	-$ 307,010	-$ 172,439	$ 3,535	-$ 475,914	$ 5,174,463
47	1855	Services (Overhead & Underground)	$ 3,558,346	$ 352,659	-$ 32,614	$ 3,878,392	-$ 174,051	-$ 103,040	$ 1,584	-$ 275,507	$ 3,602,884
47	1860	Meters (Smart Meters)	$ 2,005,671	$ 297,379	-$ 7,596	$ 2,295,454	-$ 351,644	-$ 192,013	$ 1,134	-$ 542,522	$ 1,752,932
47	1860	Meters				$ -				$ -	$ -
N/A	1905	Land	$ 1,015,496	$ -	$ -	$ 1,015,496	$ -	$ -	$ -	$ -	$ 1,015,496
47	1908	Buildings & Fixtures	$ 10,080,510	$ 7,729	$ -	$ 10,088,239	-$ 115,948	-$ 230,459	$ -	-$ 346,408	$ 9,741,831
13	1910	Leasehold Improvements				$ -				$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 223,502	$ 6,763	$ -	$ 230,265	-$ 32,136	-$ 25,865	$ -	-$ 58,001	$ 172,264
8	1915	Office Furniture & Equipment (5 years)				$ -				$ -	$ -
10	1920	Computer Equipment - Hardware	$ 401,534	$ 103,021	-$ 5,559	$ 498,996	-$ 148,499	-$ 92,011	$ 4,990	-$ 235,520	$ 263,476
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				$ -				$ -	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)				$ -				$ -	$ -
10	1930	Transportation Equipment	$ 517,275	$ 7,642	$ -	$ 524,917	-$ 251,393	-$ 104,676	$ 6,699	-$ 349,371	$ 175,546
8	1935	Stores Equipment	$ 135,335	$ -	$ -	$ 135,335	-$ 11,133	-$ 14,349	$ -	-$ 25,481	$ 109,854
8	1940	Tools, Shop & Garage Equipment	$ 305,568	$ 25,853	$ -	$ 331,421	-$ 79,662	-$ 44,310	$ -	-$ 123,972	$ 207,449
8	1945	Measurement & Testing Equipment	$ 29,667	$ -	$ -	$ 29,667	-$ 8,140	-$ 4,151	$ -	-$ 12,291	$ 17,376
8	1950	Power Operated Equipment				$ -				$ -	$ -
8	1955	Communications Equipment				$ -				$ -	$ -
8	1955	Communication Equipment (Smart Meters)				$ -				$ -	$ -
8	1960	Miscellaneous Equipment				$ -				$ -	$ -
47	1970	Load Management Controls Customer Premises				$ -				$ -	$ -
47	1975	Load Management Controls Utility Premises				$ -				$ -	$ -
47	1980	System Supervisor Equipment	$ 1,587,597	$ 979,921	-$ 9,182	$ 2,558,336	-$ 249,847	-$ 171,102	$ 614	-$ 420,336	$ 2,138,000
47	1985	Miscellaneous Fixed Assets				$ -				$ -	$ -
47	1990	Other Tangible Property				$ -				$ -	$ -
47	1995	Contributions & Grants	-$ 11,358,938	-$ 2,334,510	$ 69,369	-$ 13,624,079	$ 583,048	$ 376,051	-$ 3,369	$ 955,730	-$ 12,668,349
47	2440	Deferred Revenue[5]									
						$ -				$ -	$ -
		Sub-Total	**$ 50,138,451**	**$ 4,548,159**	**-$ 31,430**	**$ 54,655,180**	**-$ 3,319,932**	**-$ 2,030,409**	**$ 18,092**	**-$ 5,332,249**	**$ 49,322,931**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 50,138,451**	**$ 4,548,159**	**-$ 31,430**	**$ 54,655,180**	**-$ 3,319,932**	**-$ 2,030,409**	**$ 18,092**	**-$ 5,332,249**	**$ 49,322,931**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**-$ 2,030,409**			

10		Transportation
8		Stores Equipment

Less: *Fully Allocated Depreciation*
Transportation -$ 104,676
Contributions $ 376,051
Net Depreciation -$ 2,301,783

Appendix 2-BA
Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year 2017

CCA Class [2]	OEB Account [3]	Description [3]	Cost: Opening Balance	Cost: Additions [4]	Cost: Disposals [6]	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals [6]	Accumulated Depreciation: Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	$ 688,702	$ 339,325	$ -	$ 1,028,027	-$ 465,360	-$ 286,493	$ -	-$ 751,853	$ 276,174
CEC	1612	Land Rights (Formally known as Account 1906)	$ 394,446	$ -	$ -	$ 394,446	-$ 40,542	-$ 12,699	$ -	-$ 53,241	$ 341,205
N/A	1805	Land	$ 1,049,593	$ -	$ -	$ 1,049,593	$ -	$ -	$ -	$ -	$ 1,049,593
47	1808	Buildings				$ -				$ -	$ -
13	1810	Leasehold Improvements				$ -				$ -	$ -
47	1815	Transformer Station Equipment >50 kV				$ -				$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 7,282,718	$ 325,114	$ -	$ 7,607,832	-$ 552,117	-$ 255,544	$ -	-$ 807,661	$ 6,800,171
47	1825	Storage Battery Equipment				$ -				$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 9,727,364	$ 2,921,679	-$ 13,200	$ 12,635,843	-$ 704,935	-$ 299,804	$ 110	-$ 1,004,629	$ 11,631,214
47	1835	Overhead Conductors & Devices	$ 10,914,695	$ 2,266,734	-$ 6,600	$ 13,174,829	-$ 662,190	-$ 263,900	$ 55	-$ 926,035	$ 12,248,794
47	1840	Underground Conduit	$ 2,978,799	$ 221,375	$ -	$ 3,200,174	-$ 243,679	-$ 123,124	$ -	-$ 366,802	$ 2,833,372
47	1845	Underground Conductors & Devices	$ 8,006,048	$ 133,681	-$ 3,080	$ 8,136,649	-$ 753,833	-$ 274,863	$ 28	-$ 1,028,668	$ 7,107,980
47	1850	Line Transformers	$ 5,650,377	$ 746,731	-$ 151,800	$ 6,245,308	-$ 475,914	-$ 230,096	$ 660	-$ 705,350	$ 5,539,958
47	1855	Services (Overhead & Underground)	$ 3,878,392	$ 505,121	$ -	$ 4,383,513	-$ 275,507	-$ 125,788	$ -	-$ 401,296	$ 3,982,217
47	1860	Meters (Smart Meters)	$ 2,295,454	$ 250,632	-$ 9,350	$ 2,536,736	-$ 542,522	-$ 202,134	$ 83	-$ 744,573	$ 1,792,163
47	1860	Meters				$ -				$ -	$ -
N/A	1905	Land	$ 1,015,496	$ -	$ -	$ 1,015,496	$ -	$ -	$ -	$ -	$ 1,015,496
47	1908	Buildings & Fixtures	$ 10,088,239	$ 15,000	$ -	$ 10,103,239	-$ 346,408	-$ 222,587	$ -	-$ 568,995	$ 9,534,244
13	1910	Leasehold Improvements				$ -				$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 230,265	$ 15,000	$ -	$ 245,265	-$ 58,001	-$ 29,531	$ -	-$ 87,532	$ 157,733
8	1915	Office Furniture & Equipment (5 years)				$ -				$ -	$ -
10	1920	Computer Equipment - Hardware	$ 498,996	$ 165,000	$ -	$ 663,996	-$ 235,520	-$ 140,109	$ -	-$ 375,630	$ 288,367
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				$ -				$ -	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)				$ -				$ -	$ -
10	1930	Transportation Equipment	$ 524,917	$ 505,500	$ -	$ 1,030,417	-$ 349,371	-$ 173,935	$ -	-$ 523,305	$ 507,111
8	1935	Stores Equipment	$ 135,335	$ 5,250	$ -	$ 140,585	-$ 25,481	-$ 15,225	$ -	-$ 40,706	$ 99,878
8	1940	Tools, Shop & Garage Equipment	$ 331,421	$ 39,900	$ -	$ 371,321	-$ 123,972	-$ 49,159	$ -	-$ 173,131	$ 198,190
8	1945	Measurement & Testing Equipment	$ 29,667	$ 69,760	$ -	$ 99,427	-$ 12,291	-$ 9,149	$ -	-$ 21,441	$ 77,987
8	1950	Power Operated Equipment				$ -				$ -	$ -
8	1955	Communications Equipment				$ -				$ -	$ -
8	1955	Communication Equipment (Smart Meters)				$ -				$ -	$ -
8	1960	Miscellaneous Equipment				$ -				$ -	$ -
47	1970	Load Management Controls Customer Premises				$ -				$ -	$ -
47	1975	Load Management Controls Utility Premises				$ -				$ -	$ -
47	1980	System Supervisor Equipment	$ 2,558,336	$ 32,400	$ -	$ 2,590,736	-$ 420,336	-$ 159,163	$ -	-$ 579,499	$ 2,011,237
47	1985	Miscellaneous Fixed Assets				$ -				$ -	$ -
47	1990	Other Tangible Property				$ -				$ -	$ -
47	1995	Contributions & Grants	-$ 13,624,079	-$ 1,869,254	$ -	-$ 15,493,333	$ 955,730	$ 522,116	$ -	$ 1,477,845	-$ 14,015,487
47	2440	Deferred Revenue[5]									
						$ -				$ -	$ -
		Sub-Total	**$ 54,655,180**	**$ 6,688,948**	**-$ 184,030**	**$ 61,160,098**	**-$ 5,332,249**	**-$ 2,351,188**	**$ 936**	**-$ 7,682,501**	**$ 53,477,597**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 54,655,180**	**$ 6,688,948**	**-$ 184,030**	**$ 61,160,098**	**-$ 5,332,249**	**-$ 2,351,188**	**$ 936**	**-$ 7,682,501**	**$ 53,477,597**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**-$ 2,351,188**			

10		Transportation
8		Stores Equipment

Less: *Fully Allocated Depreciation*

Transportation	-$ 173,935
Contributions	$ 522,116
Net Depreciation	-$ 2,699,369

File Number: 0
Exhibit: 4
Tab:
Schedule:
Page:

Date: 23-Jun-17

Appendix 2-BB
Service Life Comparison
Table F-1 from Kinetrics Report[1]

Parent*	#	Asset Details: Category| Component | Type			Useful Life: MIN UL	TUL	MAX UL	USoA Account Number	USoA Account Description	Current: Years	Current: Rate	Proposed: Years	Proposed: Rate	Outside Range of Min, Max TUL?: Below Min TUL	Above Max TUL
OH	1	Fully Dressed Wood Poles	Overall		35	45	75	1830	Poles,Towers and Fixtures	40	2.5%	40	3%	No	No
			Cross Arm	Wood	20	40	55	1830	Poles,Towers and Fixtures	40	2.5%	40	3%	No	No
				Steel	30	70	95	1830	Poles,Towers and Fixtures	40	2.5%	40	3%	No	No
	2	Fully Dressed Concrete Poles	Overall		50	60	80	1830	Poles,Towers and Fixtures	40	2.5%	50	3%	No	No
			Cross Arm	Wood	20	40	55	1830	Poles,Towers and Fixtures	40	2.5%	40	3%	No	No
				Steel	30	70	95	1830	Poles,Towers and Fixtures	40	2.5%	40	3%	No	No
	3	Fully Dressed Steel Poles	Overall		60	60	80	N/A							
			Cross Arm	Wood	20	40	55	N/A							
				Steel	30	70	95	N/A							
	4	OH Line Switch			30	45	55	1835	Overhead Conductors & Devices	40	2.5%	40	3%	No	No
	5	OH Line Switch Motor			15	25	25	1835	Overhead Conductors & Devices	20	5.0%	20	5%	No	No
	6	OH Line Switch RTU			15	20	20	1835	Overhead Conductors & Devices	20	5.0%	20	5%	No	No
	7	OH Integral Switches			35	45	60	1835	Overhead Conductors & Devices	40	2.5%	40	3%	No	No
	8	OH Conductors			50	60	75	1835	Overhead Conductors & Devices	60	1.7%	60	2%	No	No
	9	OH Transformers & Voltage Regulators			30	40	60	1850	Line Transformers	40	2.5%	40	3%	No	No
	10	OH Shunt Capacitor Banks			25	30	40	N/A							
	11	Reclosers			25	40	55	N/A							
TS & MS	12	Power Transformers	Overall		30	45	60	1850	Line Transformers	40	2.5%	40	3%	No	No
			Bushing		10	20	30								
			Tap Changer		20	30	60								
	13	Station Service Transformer			30	45	55								
	14	Station Grounding Transformer			30	40	40								
	15	Station DC System	Overall		10	20	30								
			Battery Bank		10	15	15	1820	Distribution Station Equipment	20	5.0%	15	7%	No	No
			Charger		20	20	30	1820	Distribution Station Equipment	20	5.0%	20	5%	No	No
	16	Station Metal Clad Switchgear	Overall		30	40	60	1820	Distribution Station Equipment	40	2.5%	40	3%	No	No
			Removable Breaker		25	40	60								
	17	Station Independent Breakers			35	45	65								
	18	Station Switch			30	50	60								
	19	Electromechanical Relays			25	35	50								
	20	Solid State Relays			10	30	45	1820	Distribtion Station Equipment	30	3.3%	30	3%	No	No
	21	Digital & Numeric Relays			15	20	20								
	22	Rigid Busbars			30	55	60								
	23	Steel Structure			35	50	90								
UG	24	Primary Paper Insulated Lead Covered (PILC) Cables			60	65	75	N/A							
	25	Primary Ethylene-Propylene Rubber (EPR) Cables			20	25	25	N/A							
	26	Primary Non-Tree Retardant (TR) Cross Linked Polyethylene (XLPE) Cables Direct Buried			20	25	30	1845	Underground Conductors & Devices	40	2.5%	40	3%	No	Yes
	27	Primary Non-TR XLPE Cables in Duct			20	25	30	1845	Underground Conductors & Devices	40	2.5%	40	3%	No	Yes
	30	Secondary PILC Cables			70	75	80								
	31	Secondary Cables Direct Buried			25	35	40	1855	Service	40	2.5%	40	3%	No	No
	32	Secondary Cables in Duct			35	40	60	1855	Service	40	2.5%	40	3%	No	No
	33	Network Tranformers	Overall		20	35	50	N/A							
			Protector		20	35	40	N/A							
	34	Pad-Mounted Transformers			25	40	45	1850	Line Transformers	40	2.5%	40	3%	No	No
	35	Submersible/Vault Transformers			25	35	45	1850	Line Transformers	40	2.5%	40	3%	No	No
	36	UG Foundation			35	55	70	1840	Underground Conduit	60	1.7%	60	2%	No	No
	37	UG Vaults	Overall		40	60	80	N/A							
			Roof		20	30	45	N/A							
	38	UG Vault Switches			20	35	50	1845	Underground Conductors & Devices	30	3.3%	30	3%	No	No
	39	Pad-Mounted Switchgear			20	30	45	1845	Underground Conductors & Devices	30	3.3%	30	3%	No	No
	40	Ducts			30	50	85	1840	Underground Conduit	60	1.7%	60	2%	No	No
	41	Concrete Encased Duct Banks			35	55	80	1840	Underground Conduit	60	1.7%	60	2%	No	No
	42	Cable Chambers			50	60	80	1840	Underground Conduit	60	1.7%	60	2%	No	No
S	43	Remote SCADA			15	20	30								

Table F-2 from Kinetrics Report[1]

#	Asset Details: Category| Component | Type		Useful Life Range		USoA Account Number	USoA Account Description	Current: Years	Current: Rate	Proposed: Years	Proposed: Rate	Outside Range of Min, Max TUL?: Below Min Range	Above Max Range
1	Office Equipment		5	15	1915	Office Furniture & Equipment	10	10%	10	10%	No	No
2	Vehicles	Trucks & Buckets	5	15	1930	Transportation Equipment	15	7%	15	7%	No	No
		Trailers	5	20	1930	Transportation Equipment	20	5%	20	5%	No	No
		Vans	5	10	1930	Transportation Equipment	12	8%	10	10%	No	No
3	Administrative Buildings		50	75	200/201	Building & Fixtures	50	2%	50	2%	No	No
4	Leasehold Improvements		Lease dependent		N/A		0		0			
5	Station Buildings	Station Buildings	50	75	1808	Building & Fixtures	50	2%	50	2%	No	No
		Parking	25	30	1808	Building & Fixtures	30	3%	30	3%	No	No
		Fence	25	60	1808	Building & Fixtures	25	4%	25	4%	No	No
		Roof	20	30	1808	Building & Fixtures	20	5%	20	5%	No	No
6	Computer Equipment	Hardware	3	5	1920	Computer Equipment - Hardware	5	20%	5	20%	No	No
		Software	2	5	1925	Computer Equipment - Software	5	20%	5	20%	No	No
7	Equipment	Power Operated	5	10	N/A							
		Stores	5	10	1935	Stores Equipment	10	10%	10	10%	No	No
		Tools, Shop, Garage Equipment	5	10	1940	Tools, Shops Garage Equipment	10	10%	10	10%	No	No
		Measurement & Testing Equipment	5	10	1945	Measurement and Testing Equipment	10	10%	10	10%	No	No
8	Communication	Towers	60	70	1955	Communication Equipment	10	10%	60	2%	No	No
		Wireless	2	10	1955	Communication Equipment	10	10%	10	10%	No	No
9	Residential Energy Meters		25	35	1860	Meters	15	7%	25	4%	No	No
10	Industrial/Commercial Energy Meters		25	35	1860	Meters	20	5%	25	4%	No	No
11	Wholesale Energy Meters		15	30	N/A							
12	Current & Potential Transformer (CT & PT)		35	50	1860	Meters	45	2%	45	2%	No	No
13	Smart Meters		5	15	1860	Meters	15	7%	15	7%	No	No
14	Repeaters - Smart Metering		10	15								
15	Data Collectors - Smart Metering		15	20								

TS & MS = Transformer and Municipal Stations UG = Underground Systems S = Monitoring and Control Systems

Note 1: Tables F-1 and F-2 above are to be used as a reference in order to complete columns J, K, L and N.
See pages 17-19 of Kinetrics Report

Appendix 2-CA
Depreciation and Amortization Expense
Former CGAAP (Year 1)

Select the set of appendices that apply		Year Reflected in Schedule Below	Accounting Standard
☑ 2012 Set of Appendices (2-CA to 2-CG)	Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2012 and has adopted IFRS for financial reporting purposes effective January 1, 2015. Assumes that the applicant is reflecting these changes in a rebasing application for the first time.	2012	Former CGAAP
☐ 2013 Set of Appendices (2-CA to 2-CF)	Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2013 and has adopted IFRS for financial reporting purposes effective January 1, 2015. Assumes that the applicant is reflecting these changes in a rebasing application for the first time.	2013	Former CGAAP

Account	Description	Opening Regulatory Gross PP&E as at Jan. 1 (a)	Less Fully Depreciated (b)	Net for Depreciation (c)	Additions (d)	Total for Depreciation [1] (e) = (c) + ½ x (d)	Years (f)	Depreciation Rate (g) = 1 / (f)	Current Year Depreciation Expense (h) = (e) / (f)	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J (I)	Variance [2] (m) = (h) - (I)
1611	Computer Software (Formally known as Account 1925)	$ 363,599	$ 162,914	$ 200,685	$ 99,903	$ 250,637	3.00	33.33%	$ 83,546	$ 103,253	-$ 19,708
1612	Land Rights (Formally known as Account 1906)	$ -	$ -	$ -	$ -	$ -	-	0.00%	$ -	$ -	$ -
1805	Land	$ 273,770	$ -	$ 273,770	$ -	$ 273,770	-	0.00%	$ -	$ -	$ -
1808	Buildings	$ 982,703	$ 239,103	$ 743,600	-$ 195	$ 743,503	50.00	2.00%	$ 14,870	$ 14,935	-$ 65
1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	-	0.00%	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ 86,252	$ 3,452	$ 82,800	$ -	$ 82,800	25.00	4.00%	$ 3,312	$ 3,450	-$ 138
1820	Distribution Station Equipment <50 kV	$ -	$ -	$ -	$ -	$ -	-	0.00%	$ -	$ -	$ -
1825	Storage Battery Equipment	$ 4,358,561	$ 1,353,335	$ 3,005,226	-$ 47,197	$ 2,981,628	25.00	4.00%	$ 119,265	$ 115,044	$ 4,221
1830	Poles, Towers & Fixtures	$ -	$ -	$ -	$ -	$ -	-	0.00%	$ -	$ -	$ -
1835	Overhead Conductors & Devices	$ 9,077,888	$ 726,325	$ 8,351,564	$ 1,161,036	$ 8,932,082	25.00	4.00%	$ 357,283	$ 288,222	$ 69,061
1840	Underground Conduit	$ 13,192,946	$ 6,253,571	$ 6,939,376	$ 1,013,377	$ 7,446,064	25.00	4.00%	$ 297,843	$ 247,207	$ 50,636
1845	Underground Conductors & Devices	$ 2,035,571	$ 297,546	$ 1,738,025	$ 404,762	$ 1,940,406	25.00	4.00%	$ 77,616	$ 89,518	-$ 11,902
1850	Line Transformers	$ 11,721,156	$ 546,406	$ 11,174,750	$ 316,123	$ 11,332,812	25.00	4.00%	$ 453,312	$ 475,199	-$ 21,887
1855	Services (Overhead & Underground)	$ 8,602,786	$ 609,566	$ 7,993,220	$ 581,801	$ 8,284,121	25.00	4.00%	$ 331,365	$ 354,852	-$ 23,487
1860	Meters (Smart Meters)	$ 4,017,136	$ 309,264	$ 3,707,873	$ 221,645	$ 3,818,695	25.00	4.00%	$ 152,748	$ 165,198	-$ 12,450
1860	Meters	$ 287,258	$ -	$ 287,258	$ -	$ 287,258	25.00	4.00%	$ 11,490	$ 8,917	$ 2,573
1905	Land	$ 2,162,281	$ -	$ 2,162,281	$ 61,343	$ 2,192,953	15.00	6.67%	$ 146,197	$ 189,558	-$ 43,361
1908	Buildings & Fixtures	$ 7,646	$ 7,646	$ -	$ -	$ -	25.00	4.00%	$ -	$ -	$ -
1910	Leasehold Improvements	$ 201,049	$ -	$ 201,049	$ -	$ 201,049	-	0.00%	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 739,631	$ -	$ 739,631	$ 4,457	$ 741,860	25.00	4.00%	$ 29,674	$ 29,717	-$ 43
1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	-	0.00%	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 308,655	$ 196,045	$ 112,610	$ 5,948	$ 115,584	10.00	10.00%	$ 11,558	$ 14,760	-$ 3,202
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	-	0.00%	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 515,306	$ 263,231	$ 252,075	$ 143,665	$ 323,908	5.00	20.00%	$ 64,782	$ 76,124	-$ 11,343
1930	Transportation Equipment	$ -	$ -	$ -	$ -	$ -	-	0.00%	$ -	$ -	$ -
1935	Stores Equipment	$ -	$ -	$ -	$ -	$ -	-	0.00%	$ -	$ -	$ -
1940	Tools, Shop & Garage Equipment	$ 1,174,196		$ 1,174,196	-$ 4,702	$ 1,171,845	7.35	13.61%	$ 159,435	$ 139,936	$ 19,499

1945	Measurement & Testing Equipment	$ 31,824	$ 14,284	$ 17,540	$ 4,461	$ 19,771	10.00	10.00%	$ 1,977	$ 2,264	-$ 287	
1950	Power Operated Equipment	$ 487,684	$ 180,064	$ 307,620	$ 13,151	$ 314,196	10.00	10.00%	$ 31,420	$ 36,773	-$ 5,353	
1955	Communications Equipment	$ 32,997	$ 10,937	$ 22,060	$ 7,378	$ 25,749	10.00	10.00%	$ 2,575	$ 2,856	-$ 281	
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	-	0.00%	$ -	$ -	$ -	
1960	Miscellaneous Equipment	$ -	$ -	$ -	$ -	$ -	-	0.00%	$ -	$ -	$ -	
1970	Load Management Controls Customer Premises	$ -	$ -	$ -	$ -	$ -	-	0.00%	$ -	$ -	$ -	
1975	Load Management Controls Utility Premises	$ -	$ -	$ -	$ -	$ -	-	0.00%	$ -	$ -	$ -	
1980	System Supervisor Equipment	$ -	$ -	$ -	$ -	$ -	-	0.00%	$ -	$ -	$ -	
1985	Miscellaneous Fixed Assets	$ 1,407,393	$ 132,313	$ 1,275,080	$ 285,490	$ 1,417,825	15.00	6.67%	$ 94,522	$ 98,435	-$ 3,913	
1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -	-	0.00%	$ -	$ -	$ -	
1995	Contributions & Grants	-$ 7,714,946	-$ 739,898	-$ 6,975,048	-$ 1,688,744	-$ 7,819,420	25.00	4.00%	-$ 312,777	-$ 343,231	$ 30,454	
	Total	**$ 54,353,342**	**$ 10,566,102**	$ 43,787,240	$ 2,583,702	$ 45,079,091			$ 2,132,012	$ 2,112,987	$ 19,025	

Notes:

1 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

2 The applicant must provide an explanation of material variances.

General **Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.**

Appendix 2-CB
Depreciation and Amortization Expense
Revised CGAAP (Year 1)

Select the set of appendices that apply		Year Reflected in Schedule Below	Accounting Standard
☑ 2012 Set of Appendices (2-CA to 2-CG)	Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2012 and has adopted IFRS for financial reporting purposes effective January 1, 2015. Assumes that the applicant is reflecting these changes in a rebasing application for the first time.	2012	Revised CGAAP
☐ 2013 Set of Appendices (2-CA to 2-CF)	Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2013 and has adopted IFRS for financial reporting purposes effective January 1, 2015. Assumes that the applicant is reflecting these changes in a rebasing application for the first time.	2013	Revised CGAAP

Account	Description	Opening NBV as at Jan 1 [5] (a)	Additions (d)	Average Remaining Life of Opening NBV [4] (i)	Years (new additions only) [3] (f)	Depreciation Rate on New Additions (g) = 1 / (f)	Depreciation Expense on Opening NBV (j) = (a) / (i)	Depreciation Expense on Additions [1] (h)=((d)*0.5)/(f)	Current Year Depreciation Expense (k) = (j) + (h)	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J (l)	Variance [2] (m) = (k) - (l)	Depreciation Expense on Current Full Year Additions (n) = (d)/(f)	Less Depreciation Expense on Assets Fully Depreciated During the Year (o)	Current Full Year Depreciation [6] (p) = (j) + (n) - (o)
1611	Computer Software (Formally known as Account 1925)	$ 119,195	$ 99,903	1.35	3.00	33.33%	$ 88,293	$ 16,651	$ 104,943	$ 103,253	$ 1,690	$ 33,301	$ 55,100	$ 66,494
1612	Land Rights (Formally known as Account 1906)	$ 424,717	$ -	28.56	50.00	2.00%	$ 14,872	$ -	$ 14,872	$ 14,935	-$ 63	$ -	$ 297	$ 14,575
1805	Land	$ 273,770	$ -	-	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings	$ -	$ -	-	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1810	Leasehold Improvements	$ 51,752	$ -	1.00	25.00	4.00%	$ 51,752	$ -	$ 51,752	$ 51,752	$ -	$ -	$ 51,752	$ -
1815	Transformer Station Equipment >50 kV	$ -	$ -	-	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 2,035,685	$ -	22.51	40.00	2.50%	$ 90,435	$ -	$ 90,435	$ 90,740	-$ 305	$ -		$ 90,435
1825	Storage Battery Equipment	$ -	$ -	-	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -		$ -
1830	Poles, Towers & Fixtures	$ 4,791,235	$ 1,161,036	31.00	45.00	2.22%	$ 154,556	$ 12,900	$ 167,456	$ 169,153	-$ 1,697	$ 25,801	$ -	$ 180,357
1835	Overhead Conductors & Devices	$ 5,716,025	$ 1,013,377	36.00	60.00	1.67%	$ 158,778	$ 8,445	$ 167,223	$ 168,676	-$ 1,453	$ 16,890	$ -	$ 175,668
1840	Underground Conduit	$ 1,547,804	$ 404,762	27.00	40.00	2.50%	$ 57,326	$ 5,060	$ 62,386	$ 61,506	$ 880	$ 10,119	$ -	$ 67,445
1845	Underground Conductors & Devices	$ 7,382,140	$ 316,123	31.20	40.00	2.50%	$ 236,607	$ 3,952	$ 240,559	$ 240,015	$ 544	$ 7,903	$ -	$ 244,510
1850	Line Transformers	$ 3,014,840	$ 581,801	25.00	40.00	2.50%	$ 120,594	$ 7,273	$ 127,866	$ 127,228	$ 638	$ 14,545	$ -	$ 135,139
1855	Services (Overhead & Underground)	$ 2,259,956	$ 221,645	34.00	50.00	2.00%	$ 66,469	$ 2,216	$ 68,686	$ 67,209	$ 1,477	$ 4,433	$ -	$ 70,902
1860	Meters (Smart Meters)	$ 1,834,786	$ 61,343	9.80	15.00	6.67%	$ 187,223	$ 2,045	$ 189,268	$ 189,558	-$ 290	$ 4,090	$ 13,390	$ 177,923
1860	Meters	$ 220,222	$ -	19.00	25.00	4.00%	$ 11,591	$ -	$ 11,591	$ 8,917	$ 2,674	$ -	$ 11,591	-$ 0
1905	Land	$ 201,049	$ -	-	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures	$ 465,719	$ 4,457	35.00	50.00	2.00%	$ 13,306	$ 45	$ 13,351	$ 11,279	$ 2,072	$ 89	$ -	$ 13,395
1910	Leasehold Improvements	$ -	$ -	-	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 76,007	$ 5,948	5.00	10.00	10.00%	$ 15,201	$ 297	$ 15,499	$ 14,760	$ 739	$ 595	$ -	$ 15,796
1915	Office Furniture & Equipment (5 years)	$ -	$ -	-	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 115,225	$ 143,665	1.90	5.00	20.00%	$ 60,645	$ 14,367	$ 75,011	$ 76,124	-$ 1,113	$ 28,733	$ 28,500	$ 60,878
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	-	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -	-	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1930	Transportation Equipment	$ 714,062	$ -	5.10	5.00	20.00%	$ 140,012	$ -	$ 140,012	$ 139,936	$ 76	$ -	$ -	$ 140,012
1935	Stores Equipment	$ 13,652	$ 4,461	7.79	10.00	10.00%	$ 1,754	$ 223	$ 1,977	$ 2,264	-$ 287	$ 446	$ -	$ 2,200
1940	Tools, Shop & Garage Equipment	$ 299,447	$ 13,151	8.50	10.00	10.00%	$ 35,229	$ 658	$ 35,887	$ 36,773	-$ 886	$ 1,315	$ -	$ 36,544
1945	Measurement & Testing Equipment	$ 18,771	$ 7,378	8.51	10.00	10.00%	$ 2,206	$ 369	$ 2,575	$ 2,856	-$ 281	$ 738	$ -	$ 2,944
1950	Power Operated Equipment	$ -	$ -	-	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ -	$ -	-	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communication Equipment (Smart Meters)	$ -	$ -	-	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ -	$ -	-	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1970	Load Management Controls Customer Premises					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1975	Load Management Controls Utility Premises	$ -	$ -	-	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 618,334	$ 285,490	7.00	15.00	6.67%	$ 88,333	$ 9,516	$ 97,850	$ 98,435	-$ 585	$ 19,033	$ -	$ 107,366
1985	Miscellaneous Fixed Assets	$ -	$ -	-	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1995	Contributions & Grants	-$ 6,144,728	-$ 1,688,744	31.00	35.00	2.86%	-$ 198,217	-$ 24,125	-$ 222,342	-$ 222,877	$ 535	-$ 48,250	-$ 10,900	-$ 235,567
	Total	**$ 26,049,665**	**$ 2,635,796**				**$ 1,396,965**	**$ 59,890**	**$ 1,456,855**	**$ 1,452,492**	**$ 4,363**	**$ 119,780**	**$ 149,730**	**$ 1,367,015**

Notes:

1 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

2 The applicant must provide an explanation of material variances in evidence.

3 The applicant should ensure that the years for new additions of assets are the asset useful lives determined by management in accordance with the Board's regulatory accounting policies. The capitalization and depreciation expense accounting changes should be implemented consistent with the Board's regulatory accounting policies as set out for modified IFRS as contained in the Report of the Board, Transition to International Financial Reporting Standards, EB-2008-0408, the Kinectrics Report, and the Revised 2012 Accounting Procedures Handbook for Electricity Distributors ("APH").

4 A recalculation should be performed to determine the average remaining life of opening balance of assets (i.e. excluding current year's additions) under the change in policies under CGAAP. For example, Asset A had a useful life of 20 years under CGAAP without the change in policies. On January 1 of the year of policy changes, Asset A was 3 years depreciated. As a result, Asset A would have a remaining service life of 17 years (20 years less 3 years) as at January 1 of the year of policy changes. Due to making the change in policies under CGAAP, management re-assessed the asset useful lives and concluded that the revised useful life of Asset A is now 30 years. Therefore, the average remaining useful life of the opening balance of Asset A is determined to be 27 years (30 years less 3 years) under the revised CGAAP as at January 1 of the year of policy changes.

5 NBV must exclude assets still on the books but which have been fully amortized or depreciated.

6 This column refers to the calculated full year depreciation but excludes the depreciation expense on assets fully depreciated during the year. This column is used for the purpose of calculating depreciation expense in the following year on the next worksheet.

General: **Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.**

Appendix 2-CC
Depreciation and Amortization Expense
Revised CGAAP (Year 2) - 2013 Revised CGAAP

Select the set of appendices that apply		Year Reflected in Schedule Below	Accounting Standard
☑ 2012 Set of Appendices (2-CA to 2-CG)	Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2012 and has adopted IFRS for financial reporting purposes effective January 1, 2015. Assumes that the applicant is reflecting these changes in a rebasing application for the first time.	**2013**	Revised CGAAP
☐ 2013 Set of Appendices (2-CA to 2-CF)	Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2013 and has adopted IFRS for financial reporting purposes effective January 1, 2015. Assumes that the applicant is reflecting these changes in a rebasing application for the first time.	2014	Revised CGAAP

Account	Description	Additions (d)	Years (new additions only) (f)	Depreciation Rate on New Additions (g) = 1 / (f)	Current Year Depreciation Expense [1] (h)= Prior Full Year Deprecation + ((d)*0.5)/(f)	Depreciation Expense per Apppendix 2-BA Fixed Assets, Column J (l)	Variance [2] (m) = (h) - (l)	Depreciation Expense on Current Full Year Additions (n)=((d))/(f)	Less Depreciation Expense on Assets Fully Depreciated During the Year (o)	Current Full Year Depreciation [3] (p) = Prior Full Year Depreciation + (n) - (o)
1611	Computer Software (Formally known as Account 1925)	$ 177,250	3.00	33.33%	**$ 96,035**	$ 95,944	**$ 91**	**$ 59,083**	$ 24,600	**$ 100,977**
1612	Land Rights (Formally known as Account 1906)	$ -	50.00	2.00%	**$ 14,575**	$ 15,126	**-$ 551**	**$ -**		**$ 14,575**
1805	Land	$ 179,066	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1808	Buildings	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1810	Leasehold Improvements	$ -	25.00	4.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1815	Transformer Station Equipment >50 kV	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1820	Distribution Station Equipment <50 kV	$ 164,418	40.00	2.50%	**$ 92,490**	$ 85,927	**$ 6,563**	**$ 4,110**		**$ 94,545**
1825	Storage Battery Equipment	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1830	Poles, Towers & Fixtures	$ 1,112,472	45.00	2.22%	**$ 192,718**	$ 196,350	**-$ 3,632**	**$ 24,722**		**$ 205,078**
1835	Overhead Conductors & Devices	$ 1,403,523	60.00	1.67%	**$ 187,364**	$ 188,425	**-$ 1,061**	**$ 23,392**		**$ 199,060**
1840	Underground Conduit	$ 20,539	40.00	2.50%	**$ 67,702**	$ 66,668	**$ 1,034**	**$ 513**		**$ 67,959**
1845	Underground Conductors & Devices	$ 51,562	40.00	2.50%	**$ 245,155**	$ 243,722	**$ 1,433**	**$ 1,289**		**$ 245,799**
1850	Line Transformers	$ 341,028	40.00	2.50%	**$ 139,401**	$ 136,315	**$ 3,087**	**$ 8,526**	$ 4,100	**$ 139,564**
1855	Services (Overhead & Underground)	$ 228,276	50.00	2.00%	**$ 73,185**	$ 72,191	**$ 994**	**$ 4,566**		**$ 75,468**
1860	Meters (Smart Meters)	$ 126,986	15.00	6.67%	**$ 182,155**	$ 170,255	**$ 11,901**	**$ 8,466**	$ 14,100	**$ 172,288**
1860	Meters	$ -	25.00	4.00%	**-$ 0**	$ -	**-$ 0**	**$ -**		**-$ 0**
1905	Land	$ 1,015,496	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1908	Buildings & Fixtures	$ 4,304	50.00	2.00%	**$ 13,438**	$ 11,324	**$ 2,114**	**$ 86**		**$ 13,481**
1910	Leasehold Improvements	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1915	Office Furniture & Equipment (10 years)	$ -	10.00	10.00%	**$ 15,796**	$ 14,563	**$ 1,233**	**$ -**		**$ 15,796**
1915	Office Furniture & Equipment (5 years)	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1920	Computer Equipment - Hardware	$ 61,164	5.00	20.00%	**$ 66,994**	$ 66,218	**$ 776**	**$ 12,233**	$ 10,100	**$ 63,010**
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1930	Transportation Equipment	$ 65,100	5.00	20.00%	**$ 146,522**	$ 144,358	**$ 2,164**	**$ 13,020**	$ 13,400	**$ 139,632**
1935	Stores Equipment	$ -	10.00	10.00%	**$ 2,200**	$ 2,445	**-$ 246**	**$ -**		**$ 2,200**

1940	Tools, Shop & Garage Equipment	$ 8,337	10.00	10.00%	**$ 36,961**	$ 37,618	**-$ 657**	**$ 834**			**$ 37,378**
1945	Measurement & Testing Equipment	$ 5,794	10.00	10.00%	**$ 3,233**	$ 3,486	**-$ 253**	**$ 579**			**$ 3,523**
1950	Power Operated Equipment	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**			**$ -**
1955	Communications Equipment	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**			**$ -**
1955	Communication Equipment (Smart Meters)	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**			**$ -**
1960	Miscellaneous Equipment	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**			**$ -**
1970	Load Management Controls Customer Premises	$ -		0.00%	**$ -**	$ -	**$ -**	**$ -**			**$ -**
1975	Load Management Controls Utility Premises	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**			**$ -**
1980	System Supervisor Equipment	$ 202,625	15.00	6.67%	**$ 114,120**	$ 112,506	**$ 1,614**	**$ 13,508**	$ 6,100		**$ 114,774**
1985	Miscellaneous Fixed Assets	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**			**$ -**
1990	Other Tangible Property	$ -		0.00%	**$ -**	$ -	**$ -**	**$ -**			**$ -**
1995	Contributions & Grants	-$ 428,863	35.00	2.86%	**-$ 241,693**	-$ 243,768	**$ 2,074**	**-$ 12,253**			**-$ 247,820**
	Total	**$ 4,739,076**			**$ 1,448,352**	**$ 1,419,675**	**$ 28,677**	**$ 162,674**	**$ 72,400**		**$ 1,457,288**

Notes:

1 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

2 The applicant must provide an explanation of material variances in evidence.

3 This column refers to the calculated full year depreciation but excludes the depreciation expense on assets fully depreciated during the year. This column is used for the purpose of calculating depreciation expense in the following year on the next worksheet.

General: **Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.**

Appendix 2-CD
Depreciation and Amortization Expense
Revised CGAAP or MIFRS (Year 3) - 2014 Revised CGAAP

Select the set of appendices that apply		Year Reflected in Schedule Below	Accounting Standard
☑ 2012 Set of Appendices (2-CA to 2-CG)	Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2012 and has adopted IFRS for financial reporting purposes effective January 1, 2015. Assumes that the applicant is reflecting these changes in a rebasing application for the first time.	2014	Revised CGAAP
☐ 2013 Set of Appendices (2-CA to 2-CF)	Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2013 and has adopted IFRS for financial reporting purposes effective January 1, 2015. Assumes that the applicant is reflecting these changes in a rebasing application for the first time.	2015	MIFRS

Account	Description	Additions (d)	Years (new additions only) (f)	Depreciation Rate on New Additions (g) = 1 / (f)	Current Year Depreciation Expense[1] (h) = Prior Full Year Deprecation + ((d)*0.5)/(f)	Depreciation Expense per Apppendix 2-BA Fixed Assets, Column J (l)	Variance [2] (m) = (h) - (l)	Depreciation Expense on Current Full Year Additions (n)=((d))/(f)	Less Depreciation Expense on Assets Fully Depreciated During the Year (o)	Current Full Year Depreciation [3] (p) = Prior Full Year Depreciation + (n) - (o)
1611	Computer Software (Formally known as Account 1925)	$ 198,585	3.00	33.33%	**$ 134,074**	$ 133,981	**$ 93**	**$ 66,195**	$ 28,500	**$ 138,672**
1612	Land Rights (Formally known as Account 1906)	$ -	50.00	2.00%	**$ 14,575**	$ 15,126	**-$ 551**	**$ -**		**$ 14,575**
1805	Land	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1808	Buildings	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1810	Leasehold Improvements	$ -	25.00	4.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1815	Transformer Station Equipment >50 kV	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1820	Distribution Station Equipment <50 kV	$ 2,895,486	40.00	2.50%	**$ 130,739**	$ 133,797	**-$ 3,058**	**$ 72,387**		**$ 166,932**
1825	Storage Battery Equipment	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1830	Poles, Towers & Fixtures	$ 576,011	45.00	2.22%	**$ 211,478**	$ 214,179	**-$ 2,700**	**$ 12,800**		**$ 217,879**
1835	Overhead Conductors & Devices	$ 724,698	60.00	1.67%	**$ 205,099**	$ 206,931	**-$ 1,832**	**$ 12,078**		**$ 211,138**
1840	Underground Conduit	$ 320,502	40.00	2.50%	**$ 71,965**	$ 70,931	**$ 1,034**	**$ 8,013**		**$ 75,971**
1845	Underground Conductors & Devices	$ 279,956	40.00	2.50%	**$ 249,299**	$ 247,483	**$ 1,816**	**$ 6,999**		**$ 252,798**
1850	Line Transformers	$ 556,533	40.00	2.50%	**$ 146,521**	$ 146,576	**-$ 55**	**$ 13,913**		**$ 153,478**
1855	Services (Overhead & Underground)	$ 519,764	50.00	2.00%	**$ 80,665**	$ 81,169	**-$ 504**	**$ 10,395**		**$ 85,863**
1860	Meters (Smart Meters)	$ 131,827	15.00	6.67%	**$ 176,683**	$ 176,032	**$ 651**	**$ 8,788**	$ 6,100	**$ 174,977**
1860	Meters		25.00	4.00%	**-$ 0**	$ -	**-$ 0**	**$ -**		**-$ 0**
1905	Land	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1908	Buildings & Fixtures	$ -	50.00	2.00%	**$ 13,481**	$ 11,367	**$ 2,114**	**$ -**		**$ 13,481**
1910	Leasehold Improvements	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1915	Office Furniture & Equipment (10 years)	$ -	10.00	10.00%	**$ 15,796**	$ 14,034	**$ 1,762**	**$ -**		**$ 15,796**
1915	Office Furniture & Equipment (5 years)	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**

1920	Computer Equipment - Hardware	$ 80,063	5.00	20.00%	**$ 71,017**	$ 70,671	**$ 346**	**$ 16,013**	$ 11,300	**$ 67,723**	
1920	Computer Equip.-Hardware(Post Mar. 22/04)		-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**	
1920	Computer Equip.-Hardware(Post Mar. 19/07)		-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**	
1930	Transportation Equipment	$ 3,268	5.00	20.00%	**$ 139,959**	$ 139,931	**$ 28**	**$ 654**	$ 23,400	**$ 116,886**	
1935	Stores Equipment	$ 4,788	10.00	10.00%	**$ 2,439**	$ 2,589	**-$ 150**	**$ 479**		**$ 2,678**	
1940	Tools, Shop & Garage Equipment	$ 17,553	10.00	10.00%	**$ 38,255**	$ 38,486	**-$ 230**	**$ 1,755**		**$ 39,133**	
1945	Measurement & Testing Equipment	$ 4,067	10.00	10.00%	**$ 3,726**	$ 3,979	**-$ 253**	**$ 407**		**$ 3,930**	
1950	Power Operated Equipment	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**	
1955	Communications Equipment	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**	
1955	Communication Equipment (Smart Meters)	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**	
1960	Miscellaneous Equipment	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**	
1970	Load Management Controls Customer Premises	$ -		0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**	
1975	Load Management Controls Utility Premises	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**	
1980	System Supervisor Equipment	$ 125,462	15.00	6.67%	**$ 118,957**	$ 118,906	**$ 50**	**$ 8,364**	$ 8,600	**$ 114,539**	
1985	Miscellaneous Fixed Assets	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**	
1990	Other Tangible Property	$ -		0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**	
1995	Contributions & Grants	-$ 1,416,471	35.00	2.86%	**-$ 268,055**	-$ 268,852	**$ 796**	**-$ 40,471**	-$ 7,300	**-$ 280,991**	
	Total	**$ 5,022,091**			**$ 1,556,673**	**$ 1,557,316**	**-$ 643**	**$ 198,770**	**$ 70,600**	**$ 1,585,458**	

Depreciation exp. adj. from gain or loss on the retirement of assets (pool of like assets) (under MIFRS)	
Total Depreciation Expense	**$ 1,556,673**

Notes:

1 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

2 The applicant must provide an explanation of material variances in evidence.

3 This column refers to the calculated full year depreciation but excludes the depreciation expense on assets fully depreciated during the year. This column is used for the purpose of calculating depreciation expense in the following year on the next worksheet.

General: **Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.**

File Number:	EB-2016-0085
Exhibit:	4
Tab:	
Schedule:	
Page:	
Date:	5-May-17

Appendix 2-CE
Depreciation and Amortization Expense
MIFRS (Year 4) - 2015 MIFRS

Select the set of appendices that apply		Year Reflected in Schedule Below	Accounting Standard
☑ 2012 Set of Appendices (2-CA to 2-CG)	Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2012 and has adopted IFRS for financial reporting purposes effective January 1, 2015. Assumes that the applicant is reflecting these changes in a rebasing application for the first time.	2015	MIFRS
☐ 2013 Set of Appendices (2-CA to 2-CF)	Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2013 and has adopted IFRS for financial reporting purposes effective January 1, 2015. Assumes that the applicant is reflecting these changes in a rebasing application for the first time.	2016	MIFRS

Account	Description	Additions (d)	Years (new additions only) (f)	Depreciation Rate on New Additions (g) = 1 / (f)	Current Year Depreciation Expense[1] (n)=Prior Full Year Depreciation + ((d)*0.5)/(f)	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J (l)	Variance [2] (m) = (h) - (l)	Depreciation Expense on Current Full Year Additions (n)=((d))/(f)	Less Depreciation Expense on Assets Fully Depreciated During the Year (o)	Current Full Year Depreciation [3] (p) = Prior Full Year Depreciation + (n) - (o)
1611	Computer Software (Formally known as Account 1925)	$ 185,053	3.00	33.33%	$ 169,514	$ 169,499	$ 15	$ 61,684	$ 60,100	$ 140,256
1612	Land Rights (Formally known as Account 1906)	$ -	50.00	2.00%	$ 14,575	$ 12,699	$ 1,876	$ -		$ 14,575
1805	Land	$ 77,556	-	0.00%	$ -	$ -	$ -	$ -		$ -
1808	Buildings	$ -	-	0.00%	$ -	$ -	$ -	$ -		$ -
1810	Leasehold Improvements	$ -	25.00	4.00%	$ -	$ -	$ -	$ -		$ -
1815	Transformer Station Equipment >50 kV	$ -	-	0.00%	$ -	$ -	$ -	$ -		$ -
1820	Distribution Station Equipment <50 kV	$ 779,993	25.00	4.00%	$ 182,532	$ 191,509	-$ 8,977	$ 31,200		$ 198,132
1825	Storage Battery Equipment	$ -	-	0.00%	$ -	$ -	$ -	$ -		$ -
1830	Poles, Towers & Fixtures	$ 1,533,272	45.00	2.22%	$ 234,915	$ 237,728	-$ 2,813	$ 34,073		$ 251,951
1835	Overhead Conductors & Devices	$ 1,390,592	60.00	1.67%	$ 222,727	$ 225,949	-$ 3,222	$ 23,177		$ 234,315
1840	Underground Conduit	$ 546,399	40.00	2.50%	$ 82,801	$ 81,467	$ 1,334	$ 13,660		$ 89,631
1845	Underground Conductors & Devices	$ 283,406	40.00	2.50%	$ 256,341	$ 254,303	$ 2,038	$ 7,085		$ 259,883
1850	Line Transformers	$ 995,852	40.00	2.50%	$ 165,926	$ 164,241	$ 1,685	$ 24,896		$ 178,374
1855	Services (Overhead & Underground)	$ 479,966	50.00	2.00%	$ 90,663	$ 93,028	-$ 2,365	$ 9,599		$ 95,462
1860	Meters	$ 113,146	15.00	6.67%	$ 178,748	$ 178,804	-$ 56	$ 7,543		$ 182,520
1860	Meters (Smart Meters)	$ -	25.00	4.00%	-$ 0	$ -	-$ 0	$ -		-$ 0
1905	Land	$ -	-	0.00%	$ -	$ -	$ -	$ -		$ -
1908	Buildings & Fixtures	$ 10,080,510	47.00	2.13%	$ 120,721	$ 121,632	-$ 911	$ 214,479	$ 10,100	$ 217,860
1910	Leasehold Improvements	$ -	-	0.00%	$ -	$ -	$ -	$ -		$ -
1915	Office Furniture & Equipment (10 years)	$ 154,231	10.00	10.00%	$ 23,508	$ 19,569	$ 3,939	$ 15,423		$ 31,219
1915	Office Furniture & Equipment (5 years)	$ -	-	0.00%	$ -	$ -	$ -	$ -		$ -
1920	Computer Equipment - Hardware	$ 149,497	5.00	20.00%	$ 82,673	$ 82,659	$ 14	$ 29,899		$ 97,623
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	-	0.00%	$ -	$ -	$ -	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	-	0.00%	$ -	$ -	$ -	$ -		$ -
1930	Transportation Equipment	$ 33,347	5.00	20.00%	$ 120,220	$ 120,051	$ 169	$ 6,669		$ 123,555
1935	Stores Equipment	$ 117,204	10.00	10.00%	$ 8,539	$ 8,603	-$ 64	$ 11,720		$ 14,399
1940	Tools, Shop & Garage Equipment	$ 41,581	10.00	10.00%	$ 41,212	$ 41,285	-$ 73	$ 4,158		$ 43,291
1945	Measurement & Testing Equipment	$ -	10.00	10.00%	$ 3,930	$ 4,161	-$ 231	$ -		$ 3,930
1950	Power Operated Equipment	$ -	-	0.00%	$ -	$ -	$ -	$ -		$ -
1955	Communications Equipment	$ -	-	0.00%	$ -	$ -	$ -	$ -		$ -
1955	Communication Equipment (Smart Meters)	$ -	-	0.00%	$ -	$ -	$ -	$ -		$ -
1960	Miscellaneous Equipment	$ -	-	0.00%	$ -	$ -	$ -	$ -		$ -
1970	Load Management Controls Customer Premises	$ -		0.00%	$ -	$ -	$ -	$ -		$ -
1975	Load Management Controls Utility Premises	$ -	-	0.00%	$ -	$ -	$ -	$ -		$ -
1980	System Supervisor Equipment	$ 569,196	15.00	6.67%	$ 133,512	$ 133,510	$ 2	$ 37,946		$ 152,485
1985	Miscellaneous Fixed Assets	$ -	-	0.00%	$ -	$ -	$ -	$ -		$ -
1990	Other Tangible Property	$ -		0.00%	$ -	$ -	$ -	$ -		$ -
1995	Contributions & Grants	-$ 2,267,837	35.00	2.86%	-$ 313,388	-$ 313,336	-$ 52	-$ 64,795		-$ 345,786
	Total	**$ 15,262,964**			**$ 1,819,667**	**$ 1,827,361**	-$ 7,694	**$ 468,418**	**$ 70,200**	**$ 1,983,676**
	Depreciation exp. adj. from gain or loss on the retirement of assets (pool of like assets)									
	Total Depreciation Expense				**$ 1,819,667**					

Notes:

1 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

2 The applicant must provide an explanation of material variances in evidence.

3 This column refers to the calculated full year depreciation but excludes the depreciation expense on assets fully depreciated during the year. This column is used for the purpose of calculating depreciation expense in the following year on the next worksheet.

General: **Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.**

File Number:	EB-2016-0085
Exhibit:	4
Tab:	
Schedule:	
Page:	
Date:	5-May-17

Appendix 2-CF
Depreciation and Amortization Expense
MIFRS (Year 5) - 2016

Select the set of appendices that apply		Year Reflected in Schedule Below	Accounting Standard
☑	2012 Set of Appendices (2-CA to 2-CG)	Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2012 and has adopted IFRS for financial reporting purposes effective January 1, 2015. Assumes that the applicant is reflecting these changes in a rebasing application for the first time.	2016	MIFRS
☐	2013 Set of Appendices (2-CA to 2-CF)	Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2013 and has adopted IFRS for financial reporting purposes effective January 1, 2015. Assumes	2017	MIFRS

Account	Description	Additions (d)	Years (new additions only) (f)	Depreciation Rate on New Additions (g) = 1 / (f)	Current Depreciation Expense[1] (h)= Prior Full Year Depreciation + ((d)*0.5)/(f)	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J (l)	Variance [2] (m) = (h) - (l)	Depreciation Expense on Current Full Year Additions (n)=((d))/(f)	Less Depreciation Expense on Assets Fully Depreciated During the Year (o)	Current Full Year Depreciation [3] (p) = Prior Full Year Depreciation + (n) - (o)
1611	Computer Software (Formally known as Account 1925)	$ 358,500	3.00	33.33%	**$ 200,006**	$ 177,553	**$ 22,453**	**$ 119,500**	$ 30,000	**$ 229,756**
1612	Land Rights (Formally known as Account 1906)	$ -	50.00	2.00%	**$ 14,575**	$ 12,734	**$ 1,841**	**$ -**		**$ 14,575**
1805	Land	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1808	Buildings	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1810	Leasehold Improvements	$ -	25.00	4.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1815	Transformer Station Equipment >50 kV	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1820	Distribution Station Equipment <50 kV	$ 2,008,854	40.00	2.50%	**$ 223,243**	$ 229,920	**-$ 6,677**	**$ 50,221**		**$ 248,353**
1825	Storage Battery Equipment	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1830	Poles, Towers & Fixtures	$ 1,245,717	40.00	2.50%	**$ 267,523**	$ 255,275	**$ 12,248**	**$ 31,143**		**$ 283,094**
1835	Overhead Conductors & Devices	$ 1,111,002	60.00	1.67%	**$ 243,573**	$ 230,844	**$ 12,729**	**$ 18,517**		**$ 252,832**
1840	Underground Conduit	$ 1,282,396	40.00	2.50%	**$ 105,661**	$ 92,163	**$ 13,498**	**$ 32,060**		**$ 121,691**
1845	Underground Conductors & Devices	$ 613,881	40.00	2.50%	**$ 267,557**	$ 253,555	**$ 14,001**	**$ 15,347**		**$ 275,230**
1850	Line Transformers	$ 1,818,685	40.00	2.50%	**$ 201,108**	$ 172,439	**$ 28,669**	**$ 45,467**		**$ 223,841**
1855	Services (Overhead & Underground)	$ 983,373	50.00	2.00%	**$ 105,296**	$ 103,040	**$ 2,256**	**$ 19,667**		**$ 115,130**
1860	Meters	$ 168,055	15.00	6.67%	**$ 188,122**	$ 192,013	**-$ 3,892**	**$ 11,204**		**$ 193,723**
1860	Meters (Smart Meters)		25.00	4.00%	**-$ 0**	$ -	**-$ 0**	**$ -**		**-$ 0**
1905	Land	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1908	Buildings & Fixtures	$ 15,000	50.00	2.00%	**$ 218,010**	$ 230,459	**-$ 12,449**	**$ 300**		**$ 218,160**
1910	Leasehold Improvements	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1915	Office Furniture & Equipment (10 years)	$ -	10.00	10.00%	**$ 31,219**	$ 25,865	**$ 5,354**	**$ -**		**$ 31,219**
1915	Office Furniture & Equipment (5 years)	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1920	Computer Equipment - Hardware	$ 130,000	5.00	20.00%	**$ 110,623**	$ 92,011	**$ 18,611**	**$ 26,000**		**$ 123,623**
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1930	Transportation Equipment	$ -	5.00	20.00%	**$ 123,555**	$ 104,676	**$ 18,879**	**$ -**		**$ 123,555**
1935	Stores Equipment	$ 5,000	10.00	10.00%	**$ 14,649**	$ 14,349	**$ 300**	**$ 500**		**$ 14,899**
1940	Tools, Shop & Garage Equipment	$ 38,000	10.00	10.00%	**$ 45,191**	$ 44,310	**$ 881**	**$ 3,800**		**$ 47,091**
1945	Measurement & Testing Equipment	$ 15,000	10.00	10.00%	**$ 4,680**	$ 4,151	**$ 529**	**$ 1,500**		**$ 5,430**
1950	Power Operated Equipment	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1955	Communications Equipment	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1955	Communication Equipment (Smart Meters)	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1960	Miscellaneous Equipment	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1970	Load Management Controls Customer Premises	$ -		0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1975	Load Management Controls Utility Premises	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1980	System Supervisor Equipment	$ 84,002	15.00	6.67%	**$ 155,285**	$ 171,102	**-$ 15,817**	**$ 5,600**		**$ 158,085**
1985	Miscellaneous Fixed Assets	$ -	-	0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1990	Other Tangible Property	$ -		0.00%	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1995	Contributions & Grants	-$ 4,227,692	35.00	2.86%	**-$ 406,182**	-$ 376,051	**-$ 30,131**	**-$ 120,791**	-$ 14,700	**-$ 451,877**
	Total	**$ 5,649,773**			**$ 2,113,693**	**$ 2,030,409**	**$ 83,285**	**$ 260,035**	**$ 15,300**	**$ 2,228,411**
	Depreciation exp. adj. from gain or loss on the retirement of assets (pool of like assets)									
	Total Depreciation Expense				**$ 2,113,693**					

Notes:

1 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

2 The applicant must provide an explanation of material variances in evidence.

3 This column refers to the calculated full year depreciation but excludes the depreciation expense on assets fully depreciated during the year. This column is used for the purpose of calculating depreciation expense in the following year on the next worksheet.

General: **Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.**

File Number:	EB-2016-0085
Exhibit:	4
Tab:	
Schedule:	
Page:	
Date:	5-May-17

Appendix 2-CG
Depreciation and Amortization Expense
MIFRS (Year 6) - 2017

Select the set of appendices that apply		Year Reflected in Schedule Below	Accounting Standard
☑ 2012 Set of Appendices (2-CA to 2-CG)	Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2012 and has adopted IFRS for financial reporting purposes effective January 1, 2015. Assumes that the applicant is reflecting these changes in a rebasing application for the first time.	2017	MIFRS
N/A 2013 Set of Appendices	Not applicable as the test year depreciation is already calculated in Appendix 2-CF. Note that this appendix is not to be used even though depreciation expense calculations will flow through from previous years to this appendix.	N/A	N/A

Account	Description	Additions (d)	Years (new additions only) (f)	Depreciation Rate on New Additions (g) = 1 / (f)	Current Depreciation Expense[1] (h)= Prior Full Year Depreciation + ((d)*0.5)/(f)	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J (I)	Variance [2] (m) = (h) - (I)
1611	Computer Software (Formally known as Account 1925)	$ 339,325	3.00	33.33%	**$ 286,310**	$ 286,493	**-$ 183**
1612	Land Rights (Formally known as Account 1906)	$ -	50.00	2.00%	**$ 14,575**	$ 12,699	**$ 1,876**
1805	Land	$ -	-	0.00%	**$ -**	$ -	**$ -**
1808	Buildings	$ -	-	0.00%	**$ -**	$ -	**$ -**
1810	Leasehold Improvements	$ -	25.00	4.00%	**$ -**	$ -	**$ -**
1815	Transformer Station Equipment >50 kV	$ -	-	0.00%	**$ -**	$ -	**$ -**
1820	Distribution Station Equipment <50 kV	$ 325,114	40.00	2.50%	**$ 252,417**	$ 255,544	**-$ 3,127**
1825	Storage Battery Equipment	$ -	-	0.00%	**$ -**	$ -	**$ -**
1830	Poles, Towers & Fixtures	$ 2,921,679	45.00	2.22%	**$ 315,557**	$ 299,804	**$ 15,754**
1835	Overhead Conductors & Devices	$ 2,266,734	60.00	1.67%	**$ 271,721**	$ 263,900	**$ 7,822**
1840	Underground Conduit	$ 221,375	40.00	2.50%	**$ 124,458**	$ 123,124	**$ 1,334**
1845	Underground Conductors & Devices	$ 133,681	40.00	2.50%	**$ 276,901**	$ 274,863	**$ 2,038**
1850	Line Transformers	$ 746,731	40.00	2.50%	**$ 233,175**	$ 230,096	**$ 3,079**
1855	Services (Overhead & Underground)	$ 505,121	50.00	2.00%	**$ 120,181**	$ 125,788	**-$ 5,607**
1860	Meters	$ 250,632	15.00	6.67%	**$ 202,078**	$ 202,134	**-$ 56**
1860	Meters (Smart Meters)	$ -	25.00	4.00%	**-$ 0**	$ -	**-$ 0**
1905	Land	$ -	-	0.00%	**$ -**	$ -	**$ -**
1908	Buildings & Fixtures	$ 15,000	50.00	2.00%	**$ 218,310**	$ 222,587	**-$ 4,277**
1910	Leasehold Improvements	$ -	-	0.00%	**$ -**	$ -	**$ -**
1915	Office Furniture & Equipment (10 years)	$ 15,000	10.00	10.00%	**$ 31,969**	$ 29,531	**$ 2,438**
1915	Office Furniture & Equipment (5 years)	$ -	-	0.00%	**$ -**	$ -	**$ -**
1920	Computer Equipment - Hardware	$ 165,000	5.00	20.00%	**$ 140,123**	$ 140,109	**$ 13**
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	-	0.00%	**$ -**	$ -	**$ -**
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	-	0.00%	**$ -**	$ -	**$ -**
1930	Transportation Equipment	$ 505,500	5.00	20.00%	**$ 174,105**	$ 173,935	**$ 170**
1935	Stores Equipment	$ 5,250	10.00	10.00%	**$ 15,161**	$ 15,225	**-$ 64**
1940	Tools, Shop & Garage Equipment	$ 39,900	10.00	10.00%	**$ 49,086**	$ 49,159	**-$ 73**
1945	Measurement & Testing Equipment	$ 69,760	10.00	10.00%	**$ 8,918**	$ 9,149	**-$ 232**
1950	Power Operated Equipment	$ -	-	0.00%	**$ -**	$ -	**$ -**
1955	Communications Equipment	$ -	-	0.00%	**$ -**	$ -	**$ -**
1955	Communication Equipment (Smart Meters)	$ -	-	0.00%	**$ -**	$ -	**$ -**
1960	Miscellaneous Equipment	$ -	-	0.00%	**$ -**	$ -	**$ -**
1970	Load Management Controls Customer Premises	$ -		0.00%	**$ -**	$ -	**$ -**
1975	Load Management Controls Utility Premises	$ -	-	0.00%	**$ -**	$ -	**$ -**
1980	System Supervisor Equipment	$ 32,400	15.00	6.67%	**$ 159,165**	$ 159,163	**$ 2**
1985	Miscellaneous Fixed Assets	$ -	-	0.00%	**$ -**	$ -	**$ -**
1990	Other Tangible Property	$ -		0.00%	**$ -**	$ -	**$ -**
1995	Contributions & Grants	-$ 1,869,254	35.00	2.86%	**-$ 478,581**	-$ 522,116	**$ 43,535**
	Total	**$ 6,688,948**			**$ 2,415,631**	**$ 2,351,188**	**$ 64,443**
	Depreciation exp. adj. from gain or loss on the retirement of assets (pool of like assets)						
	Total Depreciation Expense				**$ 2,415,631**		

Notes:

1 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

2 The applicant must provide an explanation of material variances in evidence.

General: **Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.**

File Number:	EB-2016-0085
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

Appendix 2-CH[1]
Depreciation and Amortization Expense
Revised CGAAP or MIFRS

Assumes the applicant changed capitalization and depreciation policies and reflected these changes in a prior rebasing application

Accounting Standard
Year

Account	Description	Opening Regulatory Gross PP&E as at Jan. 1 (a)	Less Fully Depreciated (b)	Net for Depreciation (c)	Additions (d)	Total for Depreciation [2] (e) = (c) + ½ x (d)	Years (f)	Depreciation Rate (g) = 1 / (f)	Current Year Depreciation Expense (h) = (e) / (f)	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J (l)	Variance [3] (m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)			$ -		$ -		0.00%	$ -		$ -
1612	Land Rights (Formally known as Account 1906)			$ -		$ -		0.00%	$ -		$ -
1805	Land			$ -		$ -		0.00%	$ -		$ -
1808	Buildings			$ -		$ -		0.00%	$ -		$ -
1810	Leasehold Improvements			$ -		$ -		0.00%	$ -		$ -
1815	Transformer Station Equipment >50 kV			$ -		$ -		0.00%	$ -		$ -
1820	Distribution Station Equipment <50 kV			$ -		$ -		0.00%	$ -		$ -
1825	Storage Battery Equipment			$ -		$ -		0.00%	$ -		$ -
1830	Poles, Towers & Fixtures			$ -		$ -		0.00%	$ -		$ -
1835	Overhead Conductors & Devices			$ -		$ -		0.00%	$ -		$ -
1840	Underground Conduit			$ -		$ -		0.00%	$ -		$ -
1845	Underground Conductors & Devices			$ -		$ -		0.00%	$ -		$ -
1850	Line Transformers			$ -		$ -		0.00%	$ -		$ -
1855	Services (Overhead & Underground)			$ -		$ -		0.00%	$ -		$ -
1860	Meters			$ -		$ -		0.00%	$ -		$ -
1860	Meters (Smart Meters)			$ -		$ -		0.00%	$ -		$ -
1905	Land			$ -		$ -		0.00%	$ -		$ -
1908	Buildings & Fixtures			$ -		$ -		0.00%	$ -		$ -
1910	Leasehold Improvements			$ -		$ -		0.00%	$ -		$ -
1915	Office Furniture & Equipment (10 years)			$ -		$ -		0.00%	$ -		$ -
1915	Office Furniture & Equipment (5 years)			$ -		$ -		0.00%	$ -		$ -
1920	Computer Equipment - Hardware			$ -		$ -		0.00%	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)			$ -		$ -		0.00%	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)			$ -		$ -		0.00%	$ -		$ -
1930	Transportation Equipment			$ -		$ -		0.00%	$ -		$ -
1935	Stores Equipment			$ -		$ -		0.00%	$ -		$ -
1940	Tools, Shop & Garage Equipment			$ -		$ -		0.00%	$ -		$ -
1945	Measurement & Testing Equipment			$ -		$ -		0.00%	$ -		$ -
1950	Power Operated Equipment			$ -		$ -		0.00%	$ -		$ -
1955	Communications Equipment			$ -		$ -		0.00%	$ -		$ -
1955	Communication Equipment (Smart Meters)			$ -		$ -		0.00%	$ -		$ -
1960	Miscellaneous Equipment			$ -		$ -		0.00%	$ -		$ -
1970	Load Management Controls - Customer Premises			$ -		$ -		0.00%	$ -		$ -
1975	Load Management Controls Utility Premises			$ -		$ -		0.00%	$ -		$ -
1980	System Supervisor Equipment			$ -		$ -		0.00%	$ -		$ -
1985	Miscellaneous Fixed Assets			$ -		$ -		0.00%	$ -		$ -
1990	Other Tangible Property			$ -		$ -		0.00%	$ -		$ -
1995	Contributions & Grants			$ -		$ -		0.00%	$ -		$ -
	Total	$ -	$ -	$ -	$ -	$ -			$ -	$ -	$ -
	Depreciation exp. adj. from gain or loss on the retirement of assets (pool of like assets) (under MIFRS)										
	Total Depreciation Expense								$ -		

Notes:

1 The appendix 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 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

3 The applicant must provide an explanation of material variances in evidence.

General **Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.**

File Number:	EB-2016-0085
Exhibit:	4
Tab:	
Schedule:	
Page:	
Date:	Novemeber 28, 2016

Appendix 2-D

Overhead Expense

Applicants are to provide a breakdown of OM&A before capitalization in the below table. OM&A before capitalization may be broken down by cost center, program, drivers or another format best suited to focus on capitalized vs. uncapitalized OM&A.

OM&A Before Capitalization	2013 Historical Year	2014 Historical Year	2015 Historical Year	2016 Bridge Year	2017 Test Year
Total OM&A Before Capitalization (B)	$ -	$ -	$ -	$ -	$ -

Applicants are to provide a breakdown of capitalized OM&A in the below table. Capitalized OM&A may be broken down using the categories listed in the table below if possible. Otherwise, applicants are to provide its own break down of capitalized OM&A.

Capitalized OM&A	2013 Historical Year	2014 Historical Year	2015 Historical Year	2016 Bridge Year	2017 Test Year	Directly Attributable? (Yes/No)	Explanation for Change in Overhead Capitalized
employee benefits							
costs of site preparation							
initial delivery and handling costs							
costs of testing whether the asset is functioning properly							
professional fees							
costs of opening a new facility							
costs of introducing a new product or service (including costs of advertising and promotional activities)							
costs of conducting business in a new location or with a new class of customer (including costs of staff training)							
administration and other general overhead costs							
Insert description of additional item(s) and new rows if needed							
Total Capitalized OM&A (A)	$ -	$ -	$ -	$ -	$ -		

% of Capitalized OM&A (=A/B)	0%	0%	0%	0%	0%		

File Number:	EB-2016-0085
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

Appendix 2-EA
Account 1575 - IFRS-CGAAP Transitional PP&E Amounts
2015 Adopters of IFRS for Financial Reporting Purposes

For applicants that adopted IFRS on January 1, 2015 for financial reporting purposes

	2013 Rebasing Year	2014	2015	2016 Bridge Year	2017 Rebasing Year
Reporting Basis	**CGAAP**	**CGAAP**	**CGAAP**	**MIFRS**	**MIFRS**
	Forecast	**Actual**	**Actual**	**Forecast**	**Forecast**
			$	$	
PP&E Values under CGAAP					
Opening net PP&E - Note 1			0	0	
Net Additions - Note 4					
Net Depreciation (amounts should be negative) - Note 4					
Closing net PP&E (1)		0	0	0	
PP&E Values under MIFRS (Starts from 2014, the transition year)					
Opening net PP&E - Note 1			0	0	
Net Additions - Note 4					
Net Depreciation (amounts should be negative) - Note 4					
Closing net PP&E (2)		0	0	0	
Difference in Closing net PP&E, former CGAAP vs. revised CGAAP		0	0	0	

Effect on Deferral and Variance Account Rate Riders

Closing balance in Account 1576	-
Return on Rate Base Associated with Account 1576 balance at WACC - Note 2	-
Amount included in Deferral and Variance Account Rate Rider Calculation	-

WACC

# of years of rate rider disposition period

Notes:

1 For an applicant that adopted IFRS on January 1, 2015, the PP&E values as of January 1, 2014 under both CGAAP and MIFRS should be the same.

2 Return on rate base associated with deferred balance is calculated as:
the deferral account closing balance as of 2016 x WACC X # of years of rate rider disposition period
* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.

3 The PP&E deferral account is cleared by including the total balance in the deferral and variance account rate rider calculation.

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

File Number:	EB-2016-0085
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

Appendix 2-EB
Account 1576 - Accounting Changes under CGAAP
2012 Changes in Accounting Policies under CGAAP

For applicants with a balance in Account 1576 and made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2012

Reporting Basis	**2011 Rebasing Year** CGAAP Forecast	**2012** CGAAP Actual	**2013** CGAAP Actual	**2014** CGAAP Actual	**2015** MIFRS - Note 5 Actual	**2016** MIFRS Forecast	**2017 Rebasing Year** MIFRS Forecast
		$	$	$		$	
PP&E Values under former CGAAP							
Opening net PP&E - Note 1			0	0	0	0	
Net Additions - Note 4							
Net Depreciation (amounts should be negative) - Note 4							
Closing net PP&E (1)		0	0	0	0	0	
PP&E Values under revised CGAAP (Starts from 2012)							
Opening net PP&E - Note 1			0	0	0	0	
Net Additions - Note 4							
Net Depreciation (amounts should be negative) - Note 4							
Closing net PP&E (2)		0	0	0	0	0	
Difference in Closing net PP&E, former CGAAP vs. revised CGAAP		0	0	0	0	0	

Effect on Deferral and Variance Account Rate Riders

Closing balance in Account 1576	-	**WACC**	
Return on Rate Base Associated with Account 1576 balance at WACC - Note 2	-	**# of years of rate rider disposition period**	
Amount included in Deferral and Variance Account Rate Rider Calculation	-		

Notes:

1 For an applicant that made the capitalization and depreciation expense accounting policy changes on January 1, 2012, the PP&E values as of January 1, 2012 under both former CGAAP and revised CGAAP should be the same.

2 Return on rate base associated with Account 1576 balance is calculated as:
the variance account ending balance as of 2016 x WACC X # of years of rate rider disposition period
* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.

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

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

5 Differences due to the adoption of MIFRS are to be shown separately in Account 1575 in Appendix 2-EA as Accounts 1575 and 1576 cannot be used interchangably.

File Number:	EB-2016-0085
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

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

For applicants with a balance in Account 1576 and made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2013

Reporting Basis	**2012 Rebasing Year**	**2013**	**2014**	**2015**	**2016**	**2017 Rebasing Year**
	CGAAP	**CGAAP**	**CGAAP**	**MIFRS -** Note 5	**MIFRS**	**MIFRS**
	Actual	**Actual**	**Actual**	**Actual**	**Forecast**	**Forecast**
		$	$		$	
PP&E Values under former CGAAP						
Opening net PP&E - Note 1			0	0	0	
Net Additions - Note 4						
Net Depreciation (amounts should be negative) - Note 4						
Closing net PP&E (1)		0	0	0	0	
PP&E Values under revised CGAAP (Starts from 2012)						
Opening net PP&E - Note 1			0	0	0	
Net Additions - Note 4						
Net Depreciation (amounts should be negative) - Note 4						
Closing net PP&E (2)		0	0	0	0	
Difference in Closing net PP&E, former CGAAP vs. revised CGAAP		0	0	0	0	

Effect on Deferral and Variance Account Rate Riders

Closing balance in Account 1576	-	**WACC**	
Return on Rate Base Associated with Account 1576 balance at WACC - Note 2	-	**# of years of rate rider**	
Amount included in Deferral and Variance Account Rate Rider Calculation	-	**disposition period**	

Notes:

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

2 Return on rate base associated with Account 1576 balance is calculated as:
the variance account ending balance as of 2016 x WACC X # of years of rate rider disposition period
* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.

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

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

5 Differences due to the adoption of MIFRS are to be shown separately in Account 1575 in Appendix 2-EA as Accounts 1575 and 1576 cannot be used interchangably.

File Number:	EB-2016-0085
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

Appendix 2-FA
Renewable Generation Connection Investment Summary (past investments or over the future rate setting period)

Enter the details of the Renewable Generation Connection projects as described in the appropriate section of the Filing Requirements.
All costs entered on this page will be transferred to the appropriate cells in the appendices that follow.

For Part A, Renewable Enabling Improvements (REI), these amounts will be transferred to Appendix 2 - FB
For Part B, Expansions, these amounts will be transferred to Appendix 2 - FC

If there are more than **five** projects proposed to be in-service in a certain year, please amend the tables below and ensure that the formulae for the Total Amounts in any given rate year are updated.
Based on the current methodology and allocation, amounts allocated represent 6% for REI Connection Investments and 17% for Expansion Investments. (EB-2009-0349, 6-10-2010, p. 15, note 9)

There are two scenarios described below. Separate sets of spreadsheets (2-FA, 2-FB, 2-FC) should be submited for each scenario as required.

Scenario 1: **Past Investments with No Recovery.** The distributor has made investments in the past (during the IRM Years), but has not received approval for these projects and therefore did not receive revenue from the IESO under Regulation 330/09 and did not receive ratepayer revenue for the direct benefit portion of the investment.
The WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage should correspond to the distributor's last Cost of Service approval.
The Direct Benefit portion of the calculated Revenue Requirement for each year should be summed and can be applied for recovery from the distributor's ratepayers through a rate rider.
The Provincial Recovery portion of the calculated Revenue Requirement for each year should be summed and can be applied for recovery from the IESO through a separate order.

Scenario 2: **Investments in the Test Year and Beyond.** Distributor plans to make investments in 2017 and/or beyond. These investments should be added to 2-FA in the appropriate year.
The WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage should correspond to the distributor's current application.

Part A

REI Investments (Direct Benefit at 6%)	Test Year 2013	2014	2015	2016	2017	2018	2019	2020	2021
Project 1									
Name: REI Connection Project									
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Project 2									
Name: REI Connection Project									
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Project 3									
Name: REI Connection Project									
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Project 4									
Name: REI Connection Project									
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0

Project 5

Name: REI Connection Project

Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0

Total Capital Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total OM&A (Start-Up)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total OM&A (Ongoing)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Part B

Test Year

Expansion Investments (Direct Benefit at 17%)	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
Project 1									
Name: Expansion Connection Project									
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Project 2									
Name: Expansion Connection Project									
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Project 3									
Name: Expansion Connection Project									
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Project 4									
Name: Expansion Connection Project									
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Project 5									
Name: Expansion Connection Project									
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Capital Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total OM&A (Start-Up)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total OM&A (Ongoing)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

File Number:	EB-2016-0085
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

Appendix 2-FB

Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Enabling Improvement Investments

This table will calculate the distributor/provincial shares of the investments entered in Part A of Appendix 2-FA.
Enter values in green shaded cells: WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage.
For historical investments, enter these variables for your last cost of service test year. For 2017 and beyond, enter variables as in the application.
Rate Riders are not calculated for the Test Year as these assets and costs are already in the distributor's rate base/revenue requirement.

	2013			2014			2015			2016			2017 Test Year			2018			2019			2020			2021		
	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%
Net Fixed Assets (average)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Incremental OM&A (on-going, N/A for Provincial Recovery)	$0	$ -		$0	$ -		$0	$ -		$0	$ -		$0	$ -		$0	$ -		$0	$ -		$0	$ -		$0	$ -	
Incremental OM&A (start-up, applicable for Provincial Recovery)	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -
WCA		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
Rate Base		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
Deemed ST Debt		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
Deemed LT Debt		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
Deemed Equity		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
ST Interest		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
LT Interest		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
ROE		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
Cost of Capital Total		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
OM&A		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
Amortization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grossed-up PILs		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
Revenue Requirement		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
Provincial Rate Protection			$ -			$ -			$ -			$ -			$ -			$ -			$ -			$ -			$ -	
Monthly Amount Paid by IESO			$ -			$ -			$ -			$ -			$ -			$ -			$ -			$ -			$ -	

Note 1: The difference between the actual costs of approved eligible investments and revenue received from the IESO should be recorded in a variance account. The Board may provide regulatory accounting guidance regarding a variance account either in an individual proceeding or on a generic basis.
Note 2: For the 2016 Test Year, Costs and Revenues of the Direct Benefit are to be included in the test year applicant Rate Base and Revenues.

PILs Calculation

Income Tax	2013		2014		2015		2016		2017 Test Year		2018		2019		2020			2021		
	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Total	Direct Benefit	Provincial	Total
Net Income - ROE on Rate Base	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	
Amortization (6% DB and 94% P)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	
CCA (6% DB and 94% P)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	
Taxable income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	
Tax Rate (to be entered)																				
Income Taxes Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	
Gross Up																				
Income Taxes Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	
Grossed Up PILs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	

File Number: EB-2016-0085
Exhibit:
Tab:
Schedule:
Page:

Date:

Appendix 2-FC

Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Expansion Investments

This table will calculate the distributor/provincial shares of the investments entered in Part B of Appendix 2-FA.
Enter values in green shaded cells: WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage.
For historical investments, enter these variables for your last cost of service test year. For 2016 and beyond, enter variables as in the application.
Rate Riders are not calculated for the Test Year as these assets and costs are already in the distributor's rate base.

	2013			2014			2015			2016			2017 Test Year			2018			2019			2020			2021		
	Total	Direct Benefit 17%	Provincial 83%	Total	Direct Benefit 17%	Provincial 83%	Total	Direct Benefit 17%	Provincial 83%	Total	Direct Benefit 17%	Provincial 83%	Total	Direct Benefit 17%	Provincial 83%	Total	Direct Benefit 17%	Provincial 83%	Total	Direct Benefit 17%	Provincial 83%	Total	Direct Benefit 17%	Provincial 83%	Total	Direct Benefit 17%	Provincial 83%
Net Fixed Assets (average)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Incremental OM&A (on-going, N/A for Provincial Recovery)	$0	$ -		$0	$ -		$0	$ -		$0	$ -		$0	$ -		$0	$ -		$0	$ -		$0	$ -		$0	$ -	
Incremental OM&A (start-up, applicable for Provincial Recovery)	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -
WCA		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
Rate Base		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
Deemed ST Debt		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
Deemed LT Debt		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
Deemed Equity		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
ST Interest		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
LT Interest		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
ROE		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
Cost of Capital Total		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
OM&A		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
Amortization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grossed-up PILs		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
Revenue Requirement		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
Provincial Rate Protection			$ -			$ -			$ -			$ -			$ -			$ -			$ -			$ -			$ -
Monthly Amount Paid by IESO			$ -			$ -			$ -			$ -			$ -			$ -			$ -			$ -			$ -

Note 1: The difference between the actual costs of approved eligible investments and revenue received from the IESO should be recorded in a variance account. The Board may provide regulatory accounting guidance regarding a variance account either in an individual proceeding or on a generic basis.
Note 2: For the 2016 Test Year, Costs and Revenues of the Direct Benefit are to be included in the test year applicant Rate Base and Revenues.

PILs Calculation

	2013		2014		2015		2016		2017 Test Year		2018		2019		2020		2021	
Income Tax	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Total	Direct Benefit	Provincial	Total	Direct Benefit	Provincial	Total	Direct Benefit	Provincial
Net Income - ROE on Rate Base	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
Amortization (17% DB and 83% P)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
CCA (17% DB and 83% P)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
Taxable income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
Tax Rate (to be entered)																					
Income Taxes Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
Gross Up																					
Income Taxes Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
Grossed Up PILs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -

File Number:	EB-2016-0085
Exhibit:	1
Tab:	
Schedule:	
Page:	
Date:	28-Nov-16

Appendix 2-G
Service Reliability and Quality Indicators
2011 - 2015

Service Reliability

Index	Including outages caused by loss of supply					Excluding outages caused by loss of supply					Excluding Major Event Days				
	2011	2012	2013	2014	2015	2011	2012	2013	2014	2015	2011	2012	2013	2014	2015
SAIDI	1.340	0.980	2.140	4.070	1.740	0.980	3.110	2.600	5.020	1.510					
SAIFI	1.190	1.100	1.100	3.140	0.990	1.120	1.690	1.100	3.930	1.080					

5 Year Historical Average

SAIDI		2.054		2.644		
SAIFI		1.504		1.784		

SAIDI = System Average Interruption Duration Index
SAIFI = System Average Interruption Frequency Index

Service Quality

Indicator	OEB Minimum Standard	2011	2012	2013	2014	2015
Low Voltage Connections	90.0%	81.2%	95.3%	89.9%	96.4%	97.9%
High Voltage Connections	90.0%	N/A	N/A	N/A	N/A	N/A
Telephone Accessibility	65.0%	95.8%	74.6%	67.1%	70.6%	80.4%
Appointments Met	90.0%	60.4%	64.3%	83.0%	94.4%	91.8%
Written Response to Enquires	80.0%	100.0%	100.0%	100.0%	98.4%	97.5%
Emergency Urban Response	80.0%	N/A	N/A	N/A	N/A	N/A
Emergency Rural Response	80.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Telephone Call Abandon Rate	10.0%	0.1%	6.7%	9.1%	7.5%	9.5%
Appointment Scheduling	90.0%	58.0%	98.3%	96.9%	97.7%	97.7%
Rescheduling a Missed Appointment	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Reconnection Performance Standard	85.0%	93.0%	97.0%	99.0%	98.9%	99.7%

File Number:	EB-2016-0085
Exhibit:	3
Tab:	
Schedule:	
Page:	
Date:	23-Jun-17

Appendix 2-H
Other Operating Revenue

USoA #	USoA Description	2013 Actual	2014 Actual	2015 Actual[2]	Actual Year[2]	Bridge Year[2]	Test Year
		2013	2014	2015	2015	2016	2017
	Reporting Basis	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS
4210	Rent from Electric Property	-$ 153,289	-$ 169,620	-$ 161,207	-$ 162,034	-$ 162,034	-$ 162,034
4225	Late Payment Charges	-$ 73,904	-$ 84,703	-$ 96,925	-$ 96,925	-$ 111,252	-$ 111,252
4235	Specific Service Charges	-$ 116,157	-$ 139,676	-$ 156,170	-$ 156,170	-$ 159,223	-$ 170,000
4245	Deferred Revenues - Contributions	$ -	$ -	$ -	-$ 313,330	-$ 376,051	-$ 522,116
4355	Gain on Dispositions	$ -	-$ 4,450	-$ 440,397	-$ 440,397	$ 8,791	$ 183,094
4375	Revenues from Non Utility Operations	-$ 682,460	-$ 801,855	-$ 775,120	-$ 775,120	-$ 1,354,978	-$ 1,087,311
4380	Expenses of Non Utility Operations	$ 627,785	$ 718,395	$ 689,823	$ 689,823	$ 1,250,847	$ 983,861
4390	Misc Non Operating Expense	-$ 11,015	-$ 10,882	-$ 30,116	-$ 30,116	-$ 57,992	-$ 60,000
4405	Interest and Dividend Income	-$ 26,558	-$ 39,974	-$ 27,918	-$ 27,918	-$ 29,388	-$ 30,000
	Total	-$ 435,598	-$ 532,765	-$ 998,029	-$ 1,312,186	-$ 991,280	-$ 975,758
Specific Service Charges		-$ 116,157	-$ 139,676	-$ 156,170	-$ 156,170	-$ 159,223	-$ 170,000
Late Payment Charges		-$ 73,904	-$ 84,703	-$ 96,925	-$ 96,925	-$ 111,252	-$ 111,252
Other Operating Revenues (4210 & 4245)		-$ 153,289	-$ 169,620	-$ 161,207	-$ 475,364	-$ 538,084	-$ 684,150
Other Income or Deductions (4355, 4375,4380, 4390, 4405)		-$ 92,248	-$ 138,766	-$ 583,728	-$ 583,728	-$ 182,721	-$ 10,356
Total		-$ 435,598	-$ 532,765	-$ 998,029	-$ 1,312,186	-$ 991,280	-$ 975,758

Description	Account(s)
Specific Service Charges:	4235
Late Payment Charges:	4225
Other Distribution Revenues:	4080, 4082, 4084, 4090, 4205, 4210, 4215, 4220, 4240, 4245
Other Income and Expenses:	4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4360, 4365, 4370, 4375, 4380, 4385, 4390, 4395, 4398, 4405, 4415

Note: Add all applicable accounts listed above to the table and include all relevant information.

Account Breakdown Details

For each "Other Operating Revenue" and "Other Income or Deductions" Account, a detailed breakdown of the account components is required. See the example below for Account 4405, Interest and Dividend Income.

Account 4405 - Interest and Dividend Income

	2013 Actual	2014 Actual	2015 Actual[2]	Actual Year[2]	Bridge Year[2]	Test Year
				2015	2016	2017
Reporting Basis	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS
Short-term Investment Interest						
Bank Deposit Interest						
Miscellaneous Interest Revenue						
Interest Income - Bank & Cust	-$ 26,558	-$ 39,974	-$ 27,918	-$ 27,918	-$ 30,000	-$ 30,000
Total	-$ 26,558	-$ 39,974	-$ 27,918	-$ 27,918	-$ 30,000	-$ 30,000

Account 4210 - Rent from Electric Property

	2013 Actual	2014 Actual	2015 Actual[2]	Actual Year[2]	Bridge Year[2]	Test Year
				2015	2016	2017
Reporting Basis	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS
Rogers - 2013 per OEB @ $22.35	$ 85,332	$ 86,517	$ 86,517	$ 86,517		
Rogers - 2013 per OEB @ $5.59	$ 7,261	$ 7,261	$ 7,261	$ 7,261		
Rogers Cable Inc (Previously Atria Networks) @ $22.35	$ 19,646	$ 19,646	$ 19,646	$ 19,646		
Hydro One @ $28.61	$ 1,774	$ 1,774	$ 1,974	$ 1,974		
Bell Canada @ $22.35	$ 36,252	$ 37,772	$ 38,084	$ 38,084		
Vianet Internet Solutions	$ -	$ 201	$ 201	$ 201		
MTS Allstream Inc. - 2013 per OEB @ $22.35	$ 2,123	$ 2,123	$ 2,123	$ 2,123		
Atria Networks (Pop use land fee)	$ 900	$ 14,325	$ 5,400	$ 5,400		
Actual					-$ 162,034	
Forecasted						-$ 162,034
Total	$ 153,288	$ 169,619	$ 161,207	$ 161,207	-$ 162,034	-$ 162,034

Account 4245 - Deferred Revenues - Contributions

	2013 Actual	2014 Actual	2015 Actual[2]	Actual Year[2]	Bridge Year[2]	Test Year
				2015	2016	2017
Reporting Basis	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS
Deferred Revenue	$ -	$ -	$ -	-$ 313,336	-$ 376,051	-$ 522,116
etc.[1]						
Total	$ -	$ -	$ -	-$ 313,336	-$ 376,051	-$ 522,116

Account 4380 - Expenses of Non Utility Operations

	2013 Actual	2014 Actual	2015 Actual[2]	Actual Year[2]	Bridge Year[2]	Test Year
				2015	2016	2017
Reporting Basis	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS
Misc. Non Utility Water	$ 190,269	$ 74,549	$ 184,243	$ 184,243	$ 142,000	$ 145,550
IESL Expenses	$ 5,174	$ 8,865	$ 9,244	$ 9,244	$ 8,000	$ 8,000
Misc. Non Utility Exp-OPA	$ 432,342	$ 634,981	$ 496,336	$ 496,336	$ 830,311	$ 830,311
Total	$ 627,785	$ 718,395	$ 689,823	$ 689,823	$ 980,311	$ 983,861

Account 4375 -Revenues from Non Utility Operations

	2013 Actual	2014 Actual	2015 Actual[2]	Actual Year[2]	Bridge Year[2]	Test Year
				2015	2016	2017
Reporting Basis	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS
Misc. Non-Utility Water	-$ 251,044	$ 204,916	-$ 269,614	-$ 269,614	-$ 235,000	-$ 245,000
MIESL Management Fee	-$ 3,758	$ 11,573	-$ 12,319	-$ 12,319	-$ 12,000	-$ 12,000
Misc. Non Utility Income OPA	-$ 427,658	$ 585,368	-$ 493,187	-$ 493,187	-$ 830,311	-$ 830,311
etc.[1]						
Total	-$ 682,460	$ 801,856	-$ 775,120	-$ 775,120	-$ 1,077,311	-$ 1,087,311

Account 4390 - Misc Non Operating Expense

	2013 Actual	2014 Actual	2015 Actual[2]	Actual Year[2]	Bridge Year[2]	Test Year
				2015	2016	2017
Reporting Basis	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS
Misc Non-Utility Income - Office rental	-$ 11,016	$ 10,882	$ 20,000	$ 20,000	$ 50,160	$ 50,160
Carrying Charges - Reg. Ass.	$ -	$ -	-$ 50,000	-$ 50,000	$ -	$ -
Misc Non-Utility Income - Scrap wire, misc revenues					$ 7,832	$ 9,840
etc.[1]						
Total	-$ 11,016	$ 10,882	-$ 30,000	-$ 30,000	$ 57,992	$ 60,000

Notes:

1 List and specify any other interest revenue.

2 In the transition year to IFRS, the applicant is to present information in both MIFRS and CGAAP. For the typical applicant that adopted IFRS on January 1,

File Number:	EB-2016-0085
Exhibit:	3
Tab:	
Schedule:	
Page:	
Date:	19-Jul-17

Appendix 2-I
Load Forecast CDM Adjustment Work Form (2017)

Appendix 2-I was initially developed to help determine what would be the amount of CDM savings needed in each year to cumulatively achieve the four year 2011-2014 CDM target. This then determined the amount of kWh (and with translation, kW of demand) savings that were converted into dollar balances for the LRAMVA, and also to determine the related adjustment to the load forecast to account for OPA-reported savings. Beginning for the 2015 year, it has been adjusted because the persistence of 2011-2014 CDM programs will be an adjustment to the load forecast in addition to the estimated savings for the first year (2015) for the new 2015-2020 CDM plan.

2017 is the third year of the six-year (2015-2020) Conservation First program. Final results for the 2011-14 program were issued in the fall of 2015, and the program in completed, although in some instances disposition of the amounts has been deferred. For the purposes of the 2015-2020 LRAMVA, and the impact of CDM on the load forecast, CDM programs in 2014 and earlier are implicit in the historical data on which the base load forecast is developed. Only impacts of 2015 to 2017 CDM programs need to be reflected in the manual load forecast adjustment and for the LRAMVA threshold amount in 2017 and carrying forward, although the half-year impact of 2015 CDM programs on the 2015 historical data is also assumed to be reflected in the base load forecast.

The new six year (2015-2020) CDM program works similarly to the previous 2011-2014 CDM program, meaning that distributors will offer programs each year that, over the six years (from January 1, 2015 to December 31, 2020) will strive to cumulatively achieve savings meeting the new six year CDM target. In other words, distributors will be able to offer and execute programs on a basis so that cumulatively over the period, the measured impacts, including persistence, of the CDM programs will accumulate towards achieving each distributor's 2015-2020 CDM target.

2015-2020 CDM Program - 2017, third 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 (2015-2020) kWh Target:							
	13,010,000						
	2015	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
	%						
2015 CDM Programs	13.08%	13.08%	13.08%	13.08%	13.08%	13.08%	78.50%
2016 CDM Programs		24.17%	24.17%	24.17%	24.17%	24.17%	120.84%
2017 CDM Programs			8.76%	8.76%	8.76%	8.76%	35.05%
2018 CDM Programs				16.71%	16.71%	16.71%	50.14%
2019 CDM Programs					17.84%	17.84%	35.69%
2020 CDM Programs						19.43%	19.43%
Total in Year	**13.08%**	**37.25%**	**46.01%**	**62.73%**	**80.57%**	**100.00%**	**339.65%**

	kWh						
2015 CDM Programs	1,701,889.00	1,701,889.00	1,701,889.00	1,701,889.00	1,701,889.00	1,701,889.00	10,211,334
2016 CDM Programs		3,143,714.00	3,143,714.00	3,143,714.00	3,143,714.00	3,143,714.00	15,718,570
2017 CDM Programs			1,139,903.00	1,139,903.00	1,139,903.00	1,139,903.00	4,559,612
2018 CDM Programs				2,174,129.00	2,174,129.00	2,174,129.00	6,522,387
2019 CDM Programs					2,321,084.00	2,321,084.00	4,642,168
2020 CDM Programs						2,527,406.00	2,527,406
Total in Year	**1,701,889.00**	**4,845,603.00**	**5,985,506.00**	**8,159,635.00**	**10,480,719.00**	**13,008,125.00**	**13,008,125.00**

Note: The default formulae in the above table assume that 1/21 of the 2015-2020 kWh CDM target is required each year so that, including persistence, 100% of the kWh target is achieved by the end of 2020. The distributor can input the 2015 CDM savings, including persistence from 2016 to 2020, once the reports become available. The distributor can also input estimates or forecasts of the 2016 and 2017 CDM programs if it believes that these are more realistic; such information would typically be derived from the CDM plans that the distributor has filed with the IESO. Similarly, CDM savings and persistence into future years can be estimated for 2018, 2019 and 2020 CDM programs. However, the distributor will have to support its proposals for estimated or forecasted savings, particularly beyond the 2017 test year. The sum of cumulative savings, including persistence, should equal the target entered into cell A25.

Determination of 2017 Load Forecast Adjustment

The Board 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 2014 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, 2014 and 2015 CDM Final Reports, issued by the OPA/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-to-Gross Conversion				
Is CDM adjustment being done on a "net" or "gross" basis?				**net**
Persistence of Historical CDM programs to 2015	**"Gross" kWh**	**"Net" kWh**	**Difference kWh**	**"Net-to-Gross" Conversion Factor ('g')**
2006-2010 CDM programs				
2011 CDM program				
2012 CDM program				
2013 CDM program				
2014 CDM program				
2015 CDM program				
2006 to 2015 OPA CDM programs: Persistence to 2017	0	0	0	0.00%

The default values below represent the factor used for how each year's CDM program is factored into the manual CDM adjustment. Distributors can choose alternative weights of "0", "0.5" or "1" from the drop-down menu for each cell, but must support its alternatives.

These factors do not mean that CDM programs are excluded, but the assumption that impacts of previous year CDM programs are already implicitly reflected in the actual data for historical years that are used to derive the load forecast prior to any manual CDM adjustment for the 2017 test year.

Weight Factor for Inclusion in CDM Adjustment to 2017 Load Forecast

	2015	2016	2017	2018	2019	2020	
Weight Factor for each year's CDM program impact on 2014 load forecast	**0**	**0.5**	**0.5**	**0**	**0**	**0**	Distributor can select "0", "0.5", or "1" from drop-down list
Default Value selection rationale.	*Default is 0, but one option is for full year impact of persistence of 2015 CDM programs on 2017 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.*	*2018, 2019 and 2020 are future years beyond the 2017 test year. No impacts of CDM programs beyond the 2017 test year are factored into the test year load forecast.*			

2015-2020 LRAMVA and 2017 CDM adjustment to Load Forecast

One manual adjustment for CDM impacts to the 2017 load forecast is made. There is a different but related threshold amount that is used for the 2017 LRAMVA amount for Account 1568.

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 2017, for assessing performance against the five-year target.

If used to determine the manual CDM adjustment for the system purchased kWh, the proposed loss factor should correspond with the proposed total loss factor calculated in Appendix 2-R

The Manual Adjustment for the 2017 Load Forecast is the amount manually subtracted from the system-wide load forecast (either based on a purchased or billed basis) 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 a 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 IESO-measured impacts were directed at specific customer classes), for both the LRAMVA and for the load forecast adjustment.

	2015	2016	2017	2018	2019	2020	Total for 2017
Amount used for CDM threshold for LRAMVA (2017)			1,139,903.00				1,139,903.00
Manual Adjustment for 2017 Load Forecast (billed basis)	-	1,571,857.00	569,951.50	-	-	-	2,141,808.50
Proposed Loss Factor (TLF)	1.0604%	Format: X.XX%					
Manual Adjustment for 2017 Load Forecast (system purchased basis)	-	1,588,524.97	575,995.27	-	-	-	2,164,520.24

Manual adjustment uses "gross" versus "net" (i.e. numbers multiplied by (1 + g). The Weight factor is also used to calculate the impact of each year's program on the CDM adjustment to the 2017 load forecast.

File Number:	EB-2016-0085
Exhibit:	3
Tab:	
Schedule:	
Page:	
Date:	28-Nov-16

Appendix 2-IA
Instructions on Customer, Connections, Load Forecast and Revenues Data and Analysis

This sheet requires no inputs, but serves as a summary of the hiostorical and forecasted data to be provided with respect to:

1) Customers and connections
2) Consumption (kWh)
3) Demand (kW or kCA) for applicable demand-billed customer classes
4) Revenues

The spreadsheet summarizes the data provided and the analyses (variance or year-over-year) that are required. Data are required to be provided on a customer class level. Consumption (kWh) must also be provided on a total distribution system level.

Appendix 2-IB (formerly 2-IA) is the appendix spreadsheet that the distributor populates, and the spreadsheet is laid out for inputting the necessary data. The spreadsheet also calculates necessary statistics such as average consumption per customer/connection per year, and variances and % annual changes, as necessary.

The distributor is required to provide suitable documentation in Exhibit 3 of its Application, in accordance with section 2.3.2 of Chaoter 2 of the Filing Requirements. This would include explanations for material variations or of trends in the data.

The distributor is also required to input its test year customer/connection and load forecast in Sheet 10 - Load Forecast of the Revenue Requirement Work Form. This sheet should also be updated to reflect changes in the load forecast made through the stages of processing of the rates application.

The applicant must demonstrate the historical accuracy of its load forecast approach for at least the past 5 years. Such analysis will cover both customer/connections and consumption (kWh) and demand (kW or kVA) by providing the following, as shown in the following table:

	Calendar Year	Customers / Connections		Consumption (kWh) [3]			Demand (kW or kVA)			Revenues	
	(for 2017 Cost of Service)			Weather-actual	Weather-normalized		Weather-actual	Weather-normalized		Weather-actual	Weather-normalized
Historical	2011	Actual		Actual	Actual [1]		Actual	Actual [1]		Actual	
Historical	2012	Actual		Actual	Actual [1]		Actual	Actual [1]		Actual	
Historical	2013	Actual	Board-approved [2]	Actual	Actual [1]	Board-approved [2]	Actual	Actual [1]	Board-approved [2]	Actual	
Historical	2014	Actual		Actual	Actual [1]		Actual	Actual [1]		Actual	
Historical	2015	Actual		Actual	Actual [1]		Actual	Actual [1]		Actual	
Bridge Year (Forecast)	2016	Forecast			Forecast			Forecast			Forecast
Test Year (Forecast)	2017	Forecast			Forecast			Forecast			Forecast

Notes:

[1] "Weather-normalized actuals" are estimated by replacing the actual weather-related values (typically Heating Degree Days (HDD) and Cooling Degree Days (CDD)) by the "typical" or "weather-normalized" values. These "weather-normalized HDD and CDD values would be the same as used to estimate the Bridge Year and Test Year forecasts.

[2] For 2017 Cost of Service rebasers, the typical situation is that 2013 would have been the most recent cost of service rebasing application. If the most recent rebasing application was for a rate year other than 2013, that year should be used. An applicant must provide historical information back to the greater of: a) at least five (5) historical actual years; or b) to its last cost of service application.

[3] Consumption must be provided on a total distribution system basis as well as at a customer class level.

[4] Revenues exclude commodity charges.

File Number:	EB-2016-0085
Exhibit:	3
Tab:	
Schedule:	
Page:	
Date:	19-Jul-17

Appendix 2-IB
Customer, Connections, Load Forecast and Revenues Data and Analysis

This sheet is to be filled in accordance with the instructions documented in section 2.3.2 of Chapter 2 of the Filing Requirements for Distribution Rate Applications, in terms of one set of tables per customer class.

Color coding for Cells: Data input | Drop-down List | No data entry required | Blank or calculated value

Distribution System (Total)

	Calendar Year (for 2017 Cost of Service		Consumption (kWh) [3]				
				Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2011*		Actual	233,601,583	232,476,145		
Historical	*2012*		Actual	229,950,205	232,360,012		
Historical	*2013*		Actual	232,845,910	233,348,572	Board-approved	233,355,655
Historical	*2014*		Actual	238,347,364	236,786,208		
Historical	*2015*		Actual	242,586,977	242,413,377		
Bridge Year	*2016*		Actual	242,016,318	238,878,702		
Test Year	*2017*		Forecast		239,288,942		

Variance Analysis	**Year**	**Year-over-year**		**Versus Board-approved**
	2011			
	2012	-1.6%	0.0%	
	2013	1.3%	0.4%	
	2014	2.4%	1.5%	
	2015	1.8%	2.4%	
	2016	-0.2%	-1.5%	
	2017		0.2%	2.5%
	Geometric Mean	1.3%	0.6%	0.8%

Customer Class Analysis (one for each Customer Class, excluding MicroFIT and Standby)

1 Customer Class: Residential Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kWh

	Calendar Year (for 2017 Cost of Service	Customers				Consumption (kWh) [3]					Consumption (kWh) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2011*	Actual	13,779			Actual	150,859,305	150,132,500			Actual	10,948	10,896		
Historical	*2012*	Actual	13,943			Actual	145,720,738	147,247,847			Actual	10,451	10,561		
Historical	*2013*	Actual	14,181	Board-approved	14,189	Actual	148,837,682	149,158,989	Board-approved	148,148,873	Actual	10,496	10,518	Board-approved	10,441
Historical	*2014*	Actual	14,509			Actual	153,331,484	152,327,175			Actual	10,568	10,499		
Historical	*2015*	Actual	14,862			Actual	151,892,216	151,783,519			Actual	10,220	10,213		
Bridge Year	*2016*	Actual	15,202			Actual	149,508,942	147,570,636			Actual	9,835	9,707		
Test Year	*2017*	Forecast	15,459			Forecast		149,174,008			Forecast	-	9,650		

Variance Analysis	**Year**	**Year-over-year**	**Test Year Versus Board-approved**	**Year**	**Year-over-year**		**Test Year Versus Board-approved**	**Year**	**Year-over-year**		**Test Year Versus Board-approved**
	2011			*2011*				*2011*			
	2012	1.2%		*2012*	-3.4%	-1.9%		*2012*	-4.5%	-3.1%	
	2013	1.7%		*2013*	2.1%	1.3%		*2013*	0.4%	-0.4%	
	2014	2.3%		*2014*	3.0%	2.1%		*2014*	0.7%	-0.2%	
	2015	2.4%		*2015*	-0.9%	-0.4%		*2015*	-3.3%	-2.7%	
	2016	2.3%		*2016*	-1.6%	-2.8%		*2016*	-3.8%	-5.0%	
	2017	1.7%	9.0%	*2017*		1.1%	0.7%	*2017*		-0.6%	-7.6%
	Geometric Mean	2.3%	2.9%	Geometric Mean	0.2%	-0.1%	0.2%	Geometric Mean	-2.3%	-2.4%	-2.6%

	Calendar Year (for 2017 Cost of Service	Revenues			
Historical	*2011*	Actual	$ 5,971,859		
Historical	*2012*	Actual	$ 7,010,703		
Historical	*2013*	Actual	$ 6,000,110	Board-approved	$ 6,624,915.00
Historical	*2014*	Actual	$ 6,122,233		
Historical	*2015*	Actual	$ 7,013,019		
Bridge Year (Foreca	*2016*	Actual	$ 7,415,034		
Test Year (Forecast	*2017*	Forecast	$ 8,878,017		

Variance Analysis	**Year**	**Year-over-year**	**Test Year Versus Board-approved**
	2011		
	2012	17.4%	
	2013	-14.4%	
	2014	2.0%	
	2015	14.6%	
	2016	5.7%	
	2017	19.7%	34.0%
	Geometric Mean	8.3%	10.2%

2 Customer Class: GS < 50 kW Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kWh

	Calendar Year (for 2017 Cost of Service	Customers				Consumption (kWh) [3]				Consumption (kWh) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2011*	Actual	896			Actual	30,760,128	30,611,933			Actual	34,331	34,165		
Historical	*2012*	Actual	914			Actual	30,926,417	31,250,516			Actual	33,846	34,200		
Historical	*2013*	Actual	949	Board-approved	910	Actual	31,038,184	31,105,188	Board-approved	31,781,016	Actual	32,698	32,768	Board-approved	34,924
Historical	*2014*	Actual	991			Actual	32,222,518	32,011,463			Actual	32,507	32,294		
Historical	*2015*	Actual	1,001			Actual	34,381,050	34,356,446			Actual	34,361	34,336		
Bridge Year	*2016*	Actual	1,016			Actual	33,411,508	32,978,345			Actual	32,885	32,459		
Test Year	*2017*	Forecast	1,042			Forecast		32,869,504			Forecast	-	31,545		

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year		Test Year Versus Board-approved	Year	Year-over-year		Test Year Versus Board-approved
	2011			*2011*				*2011*			
	2012	2.0%		*2012*	0.5%	2.1%		*2012*	-1.4%	0.1%	
	2013	3.9%		*2013*	0.4%	-0.5%		*2013*	-3.4%	-4.2%	
	2014	4.4%		*2014*	3.8%	2.9%		*2014*	-0.6%	-1.4%	
	2015	0.9%		*2015*	6.7%	7.3%		*2015*	5.7%	6.3%	
	2016	1.5%		*2016*	-2.8%	-4.0%		*2016*	-4.3%	-5.5%	
	2017	2.6%	14.5%	*2017*		-0.3%	3.4%	*2017*		-2.8%	-9.7%
	Geometric Mean	3.1%	4.6%	Geometric Mean	3.8%	1.4%	1.1%	Geometric Mean	0.0%	-1.6%	-3.3%

	Calendar Year (for 2017 Cost of Service	Revenues				
Historical	*2011*	Actual	$ 620,351			
Historical	*2012*	Actual	$ 611,055			
Historical	*2013*	Actual	$ 627,902	Board-approved	$ 579,590.00	
Historical	*2014*	Actual	$ 647,909			
Historical	*2015*	Actual	$ 753,743			
Bridge Year (Foreca	*2016*	Actual	$ 778,473			
Test Year (Forecast	*2017*	Forecast	$ 929,538			

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved
	2011		
	2012	-1.5%	
	2013	2.8%	
	2014	3.2%	
	2015	16.3%	
	2016	3.3%	
	2017	19.4%	60.4%
	Geometric Mean	8.4%	17.1%

3 Customer Class: GS > 50 kW Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kW

	Calendar Year (for 2017 Cost of Service	Customers				Consumption (kWh) [3]				Consumption (kWh) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2011*	Actual	67			Actual	49,921,685	49,681,174			Actual	745,100	741,510		
Historical	*2012*	Actual	68			Actual	51,138,110	51,674,022			Actual	752,954	760,844		
Historical	*2013*	Actual	67	Board-approved	66	Actual	50,921,722	51,031,651	Board-approved	51,329,341	Actual	760,026	761,666	Board-approved	777,717
Historical	*2014*	Actual	67			Actual	50,592,267	50,260,891			Actual	753,235	748,301		
Historical	*2015*	Actual	72			Actual	54,636,276	54,597,177			Actual	764,144	763,597		
Bridge Year	*2016*	Actual	76			Actual	57,980,607	57,228,919			Actual	767,108	757,163		
Test Year	*2017*	Forecast	76			Forecast		56,130,544			Forecast	-	741,980		

Variance Analysis	Year	Year-over-year		Test Year Versus Board-approved	Year	Year-over-year		Test Year Versus Board-approved	Year	Year-over-year		Test Year Versus Board-approved
	2011				*2011*				*2011*			
	2012	1.4%			*2012*	2.4%	4.0%		*2012*	1.1%	2.6%	
	2013	-1.3%			*2013*	-0.4%	-1.2%		*2013*	0.9%	0.1%	
	2014	0.2%			*2014*	-0.6%	-1.5%		*2014*	-0.9%	-1.8%	
	2015	6.5%			*2015*	8.0%	8.6%		*2015*	1.4%	2.0%	
	2016	5.7%			*2016*	6.1%	4.8%		*2016*	0.4%	-0.8%	
	2017	0.1%		14.6%	*2017*		-1.9%	9.4%	*2017*		-2.0%	-4.6%
	Geometric Mean	2.5%		4.7%	Geometric Mean	3.1%	2.5%	3.0%	Geometric Mean	0.8%	0.0%	-1.6%

	Calendar Year (for 2017 Cost of Service	Revenues				Demand (kW)				Demand (kW) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2011*	Actual	$ 578,190			Actual	139,425	138,754			Actual	0.241	0.240		
Historical	*2012*	Actual	$ 670,333			Actual	144,982	146,501			Actual	0.216	0.219		
Historical	*2013*	Actual	$ 555,695	Board-approved	$ 461,495.00	Actual	130,935	131,218	Board-approved	147,666	Actual	0.236	0.236	Board-approved	0.319973131
Historical	*2014*	Actual	$ 521,306			Actual	135,394	134,507			Actual	0.260	0.258		
Historical	*2015*	Actual	$ 616,408			Actual	141,987	141,885			Actual	0.230	0.230		
Bridge Year (Foreca	*2016*	Actual	$ 681,659			Actual	150,802	148,847			Actual	0.221	0.218		
Test Year (Forecast	*2017*	Forecast	$ 907,188			Forecast		155,585			Forecast	0.000	0.172		

Variance Analysis	Year	Year-over-year		Test Year Versus Board-approved	Year	Year-over-year		Test Year Versus Board-approved	Year	Year-over-year		Test Year Versus Board-approved
	2011				*2011*				*2011*			
	2012	15.9%			*2012*	4.0%	5.6%		*2012*	-10.3%	-8.9%	
	2013	-17.1%			*2013*	-9.7%	-10.4%		*2013*	8.9%	8.0%	
	2014	-6.2%			*2014*	3.4%	2.5%		*2014*	10.2%	9.3%	
	2015	18.2%			*2015*	4.9%	5.5%		*2015*	-11.3%	-10.8%	
	2016	10.6%			*2016*	6.2%	4.9%		*2016*	-4.0%	-5.1%	
	2017	33.1%		96.6%	*2017*		4.5%	5.4%	*2017*		-21.5%	-46.4%
	Geometric Mean	9.4%		25.3%	Geometric Mean	0.6%	2.3%	1.8%	Geometric Mean	-1.5%	-6.5%	-18.8%

4 Customer Class: Streetlighting Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kW

	Calendar Year (for 2017 Cost of Service	Customers				Consumption (kWh) [3]				Consumption (kWh) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2011*	Actual	2,728			Actual	1,457,369	1,450,348			Actual	534	532		
Historical	*2012*	Actual	2,728			Actual	1,569,709	1,586,159			Actual	575	581		
Historical	*2013*	Actual	2,843	Board-approved	2,889	Actual	1,472,134	1,475,312	Board-approved	1,516,831	Actual	518	519	Board-approved	525
Historical	*2014*	Actual	2,923			Actual	1,625,553	1,614,906			Actual	556	552		
Historical	*2015*	Actual	2,898			Actual	1,106,444	1,105,652			Actual	382	382		
Bridge Year	*2016*	Actual	2,863			Actual	536,550	529,593			Actual	187	185		
Test Year	*2017*	Forecast	2,918			Forecast		546,843			Forecast	0	187		

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year		Test Year Versus Board-approved	Year	Year-over-year		Test Year Versus Board-approved
	2011			*2011*				*2011*			
	2012	0.0%		*2012*	7.7%	9.4%		*2012*	7.7%	9.4%	
	2013	4.2%		*2013*	-6.2%	-7.0%		*2013*	-10.0%	-10.8%	
	2014	2.8%		*2014*	10.4%	9.5%		*2014*	7.4%	6.5%	
	2015	-0.9%		*2015*	-31.9%	-31.5%		*2015*	-31.3%	-30.9%	
	2016	-1.2%		*2016*	-51.5%	-52.1%		*2016*	-50.9%	-51.5%	
	2017	1.9%	1.0%	*2017*		3.3%	-63.9%	*2017*		1.3%	-64.3%
	Geometric Mean	1.4%	0.3%	Geometric Mean	-8.8%	-17.7%	-28.8%	Geometric Mean	-10.6%	-18.8%	-29.1%

	Calendar Year (for 2017 Cost of Service	Revenues				Demand (kW)				Demand (kW) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2011*	Actual	$ 305,463			Actual	4,416	4,395			Actual	0.0145	0.0144		
Historical	*2012*	Actual	$ 336,670			Actual	4,424	4,470			Actual	0.0131	0.0133		
Historical	*2013*	Actual	$ 353,791	Board-approved	$ 396,936.00	Actual	4,149	4,158	Board-approved	4,432	Actual	0.0117	0.0118	Board-approved	0.011165528
Historical	*2014*	Actual	$ 369,058			Actual	4,581	4,551			Actual	0.0124	0.0123		
Historical	*2015*	Actual	$ 346,860			Actual	3,140	3,138			Actual	0.0091	0.0090		
Bridge Year (Foreca	*2016*	Actual	$ 293,186			Actual	1,641	1,620			Actual	0.0056	0.0055		
Test Year (Forecast	*2017*	Forecast	$ 212,885			Forecast		1,558			Forecast	0.0000	0.0073		

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year		Test Year Versus Board-approved	Year	Year-over-year		Test Year Versus Board-approved
	2011			*2011*				*2011*			
	2012	10.2%		*2012*	0.2%	1.7%		*2012*	-9.1%	-7.7%	
	2013	5.1%		*2013*	-6.2%	-7.0%		*2013*	-10.8%	-11.5%	
	2014	4.3%		*2014*	10.4%	9.5%		*2014*	5.9%	4.9%	
	2015	-6.0%		*2015*	-31.5%	-31.1%		*2015*	-27.1%	-26.7%	
	2016	-15.5%		*2016*	-47.7%	-48.4%		*2016*	-38.2%	-38.9%	
	2017	-27.4%	-46.4%	*2017*		-3.8%	-64.9%	*2017*		32.4%	-34.5%
	Geometric Mean	-7.0%	-18.8%	Geometric Mean	-10.7%	-18.7%	-29.4%	Geometric Mean	-14.4%	-12.6%	-13.1%

5 **Customer Class:** Unmetered Scattered Load Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kWh

	Calendar Year (for 2017 Cost of Service	Customers				Consumption (kWh) [3]				Consumption (kWh) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2011*	Actual	81			Actual	492,854	490,480			Actual	6085	6055		
Historical	*2012*	Actual	79			Actual	481,871	486,921			Actual	6125	6190		
Historical	*2013*	Actual	78	Board-approved	78	Actual	474,344	475,368	Board-approved	474,652	Actual	6114	6127	Board-approved	6085
Historical	*2014*	Actual	76			Actual	467,562	464,499			Actual	6186	6146		
Historical	*2015*	Actual	76			Actual	467,455	467,120			Actual	6151	6146		
Bridge Year	*2016*	Actual	75			Actual	472,406	466,281			Actual	6271	6190		
Test Year	*2017*	Forecast	74			Forecast		463,258			Forecast	0	6272		

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year		Test Year Versus Board-approved	Year	Year-over-year		Test Year Versus Board-approved
	2011			*2011*				*2011*			
	2012	-2.9%		*2012*	-2.2%	-0.7%		*2012*	0.7%	2.2%	
	2013	-1.4%		*2013*	-1.6%	-2.4%		*2013*	-0.2%	-1.0%	
	2014	-2.6%		*2014*	-1.4%	-2.3%		*2014*	1.2%	0.3%	
	2015	0.6%		*2015*	0.0%	0.6%		*2015*	-0.6%	0.0%	
	2016	-0.9%		*2016*	1.1%	-0.2%		*2016*	2.0%	0.7%	
	2017	-2.0%	-5.3%	*2017*		-0.6%	-2.4%	*2017*		1.3%	3.1%
	Geometric Mean	-1.8%	-1.8%	Geometric Mean	-1.7%	-1.1%	-0.8%	Geometric Mean	0.4%	0.7%	1.0%

	Calendar Year (for 2017 Cost of Service	Revenues				
Historical	*2011*	Actual	$ 41,083			
Historical	*2012*	Actual	$ 40,089			
Historical	*2013*	Actual	$ 26,712	Board-approved	$ 15,862.00	
Historical	*2014*	Actual	$ 15,942			
Historical	*2015*	Actual	$ 16,741			
Bridge Year (Foreca	*2016*	Actual	$ 19,585			
Test Year (Forecast	*2017*	Forecast	$ 23,433			

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved
	2011		
	2012	-2.4%	
	2013	-33.4%	
	2014	-40.3%	
	2015	5.0%	
	2016	17.0%	
	2017	19.6%	47.7%
	Geometric Mean	-10.6%	13.9%

6 Customer Class: Sentinels Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kW

	Calendar Year (for 2017 Cost of Service	Customers				Consumption (kWh) [3]				Consumption (kWh) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2011*	Actual	225			Actual	110,241	109,710			Actual	490	488		
Historical	*2012*	Actual	172			Actual	113,360	114,548			Actual	659	666		
Historical	*2013*	Actual	168	Board-approved	237	Actual	101,844	102,064	Board-approved	104,942	Actual	606	608	Board-approved	443
Historical	*2014*	Actual	169			Actual	107,980	107,273			Actual	637	633		
Historical	*2015*	Actual	166			Actual	103,536	103,462			Actual	625	624		
Bridge Year	*2016*	Actual	166			Actual	106,305	104,927			Actual	640	632		
Test Year	*2017*	Forecast	164			Forecast		104,785			Forecast	0	640		

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year		Test Year Versus Board-approved	Year	Year-over-year		Test Year Versus Board-approved
	2011			*2011*				*2011*			
	2012	-23.5%		*2012*	2.8%	4.4%		*2012*	34.4%	36.5%	
	2013	-2.4%		*2013*	-10.2%	-10.9%		*2013*	-8.0%	-8.7%	
	2014	0.8%		*2014*	6.0%	5.1%		*2014*	5.1%	4.2%	
	2015	-2.2%		*2015*	-4.1%	-3.6%		*2015*	-2.0%	-1.4%	
	2016	0.2%		*2016*	2.7%	1.4%		*2016*	2.5%	1.2%	
	2017	-1.4%	-30.9%	*2017*		-0.1%	-0.1%	*2017*		1.3%	44.6%
	Geometric Mean	-6.2%	-11.6%	Geometric Mean	-2.1%	-0.9%	0.0%	Geometric Mean	8.4%	5.6%	13.1%

	Calendar Year (for 2017 Cost of Service	Revenues				Demand (kW)				Demand (kW) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2011*	Actual	$ 22,990			Actual	306	305			Actual	0.0133	0.0133		
Historical	*2012*	Actual	$ 25,485			Actual	315	318			Actual	0.0124	0.0125		
Historical	*2013*	Actual	$ 31,112	Board-approved	$ 48,921.00	Actual	283	284	Board-approved	292	Actual	0.0091	0.0091	Board-approved	0.005968807
Historical	*2014*	Actual	$ 35,599			Actual	300	298			Actual	0.0084	0.0084		
Historical	*2015*	Actual	$ 39,171			Actual	288	287			Actual	0.0073	0.0073		
Bridge Year (Foreca	*2016*	Actual	$ 41,044			Actual	295	291			Actual	0.0072	0.0071		
Test Year (Forecast	*2017*	Forecast	$ 49,040			Forecast		291			Forecast	0.0000	0.0059		

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year		Test Year Versus Board-approved	Year	Year-over-year		Test Year Versus Board-approved
	2011			*2011*				*2011*			
	2012	10.9%		*2012*	2.8%	4.4%		*2012*	-7.2%	-5.8%	
	2013	22.1%		*2013*	-10.2%	-10.9%		*2013*	-26.4%	-27.0%	
	2014	14.4%		*2014*	6.0%	5.1%		*2014*	-7.4%	-8.2%	
	2015	10.0%		*2015*	-4.1%	-3.6%		*2015*	-12.9%	-12.3%	
	2016	4.8%		*2016*	2.6%	1.3%		*2016*	-2.1%	-3.3%	
	2017	19.5%	0.2%	*2017*		0.0%	-0.3%	*2017*		-16.3%	-0.6%
	Geometric Mean	16.4%	0.1%	Geometric Mean	-2.1%	-0.9%	-0.1%	Geometric Mean	-18.0%	-14.8%	-0.2%

7 Customer Class: Is the customer class billed on consumption (kWh) or demand (kW or kVA)?

	Calendar Year (for 2017 Cost of Service	Customers			Consumption (kWh) [3]				Consumption (kWh) per Customer			
						Actual (Weather actual)	Weather-normalized	Weather-normalized		Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	*2011*	Actual			Actual				Actual			
Historical	*2012*	Actual			Actual				Actual			
Historical	*2013*	Actual		Board-approved	Actual			Board-approved	Actual		Board-approved	
Historical	*2014*	Actual			Actual				Actual			
Historical	*2015*	Actual			Actual				Actual			
Bridge Year	*2016*	Actual			Actual				Actual			
Test Year	*2017*	Forecast			Forecast				Forecast			

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board-approved
	2011			*2011*			*2011*		
	2012			*2012*			*2012*		
	2013			*2013*			*2013*		
	2014			*2014*			*2014*		
	2015			*2015*			*2015*		
	2016			*2016*			*2016*	#VALUE!	
	2017			*2017*			*2017*		
	Geometric Mean			Geometric Mean			Geometric Mean		

	Calendar Year (for 2017 Cost of Service	Revenues				Actual (Weather actual)	Weather-normalized	Weather-normalized		Demand () per Customer				
											Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2011*	Actual				Actual				Actual				
Historical	*2012*	Actual				Actual				Actual				
Historical	*2013*	Actual		Board-approved		Actual			Board-approved	Actual			Board-approved	
Historical	*2014*	Actual				Actual				Actual				
Historical	*2015*	Actual				Actual				Actual				
Bridge Year (Foreca	*2016*	Actual				Actual				Actual				
Test Year (Forecast	*2017*	Forecast				Forecast				Forecast				

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board-approved
	2011			*2011*			*2011*		
	2012			*2012*			*2012*		
	2013			*2013*			*2013*		
	2014			*2014*			*2014*		
	2015			*2015*			*2015*		
	2016			*2016*			*2016*	#VALUE!	
	2017			*2017*			*2017*		
	Geometric Mean			Geometric Mean			Geometric Mean		

8 **Customer Class:** Is the customer class billed on consumption (kWh) or demand (kW or kVA)?

	Calendar Year (for 2017 Cost of Service	Customers			Consumption (kWh) [3]				Consumption (kWh) per Customer			
						Actual (Weather actual)	Weather-normalized	Weather-normalized		Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	*2011*	Actual			Actual				Actual			
Historical	*2012*	Actual			Actual				Actual			
Historical	*2013*	Actual	Board-approved		Actual		Board-approved		Actual		Board-approved	
Historical	*2014*	Actual			Actual				Actual			
Historical	*2015*	Actual			Actual				Actual			
Bridge Year	*2016*	Actual			Actual				Actual			
Test Year	*2017*	Forecast			Forecast				Forecast			

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board-approved
	2011			*2011*			*2011*		
	2012			*2012*			*2012*		
	2013			*2013*			*2013*		
	2014			*2014*			*2014*		
	2015			*2015*			*2015*		
	2016			*2016*			*2016*	#VALUE!	
	2017			*2017*			*2017*		
	Geometric Mean			Geometric Mean			Geometric Mean		

	Calendar Year (for 2017 Cost of Service	Revenues				Actual (Weather actual)	Weather-normalized	Weather-normalized		Demand () per Customer				
											Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2011*	Actual				Actual				Actual				
Historical	*2012*	Actual				Actual				Actual				
Historical	*2013*	Actual	Board-approved			Actual		Board-approved		Actual			Board-approved	
Historical	*2014*	Actual				Actual				Actual				
Historical	*2015*	Actual				Actual				Actual				
Bridge Year (Foreca	*2016*	Actual				Actual				Actual				
Test Year (Forecast	*2017*	Forecast				Forecast				Forecast				

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board-approved
	2011			*2011*			*2011*		
	2012			*2012*			*2012*		
	2013			*2013*			*2013*		
	2014			*2014*			*2014*		
	2015			*2015*			*2015*		
	2016			*2016*			*2016*	#VALUE!	
	2017			*2017*			*2017*		
	Geometric Mean			Geometric Mean			Geometric Mean		

9 **Customer Class:** Is the customer class billed on consumption (kWh) or demand (kW or kVA)?

	Calendar Year (for 2017 Cost of Service	Customers			Consumption (kWh) [3]				Consumption (kWh) per Customer			
						Actual (Weather actual)	Weather-normalized	Weather-normalized		Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	*2011*	Actual			Actual				Actual			
Historical	*2012*	Actual			Actual				Actual			
Historical	*2013*	Actual	Board-approved		Actual		Board-approved		Actual		Board-approved	
Historical	*2014*	Actual			Actual				Actual			
Historical	*2015*	Actual			Actual				Actual			
Bridge Year	*2016*	Actual			Actual				Actual			
Test Year	*2017*	Forecast			Forecast				Forecast			

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board-approved
	2011			*2011*			*2011*		
	2012			*2012*			*2012*		
	2013			*2013*			*2013*		
	2014			*2014*			*2014*		
	2015			*2015*			*2015*		
	2016			*2016*			*2016*	#VALUE!	
	2017			*2017*			*2017*		
	Geometric Mean			Geometric Mean			Geometric Mean		

	Calendar Year (for 2017 Cost of Service	Revenues				Actual (Weather actual)	Weather-normalized	Weather-normalized		Demand () per Customer				
											Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2011*	Actual				Actual				Actual				
Historical	*2012*	Actual				Actual				Actual				
Historical	*2013*	Actual	Board-approved			Actual		Board-approved		Actual			Board-approved	
Historical	*2014*	Actual				Actual				Actual				
Historical	*2015*	Actual				Actual				Actual				
Bridge Year (Foreca	*2016*	Actual				Actual				Actual				
Test Year (Forecast	*2017*	Forecast				Forecast				Forecast				

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board-approved
	2011			*2011*			*2011*		
	2012			*2012*			*2012*		
	2013			*2013*			*2013*		
	2014			*2014*			*2014*		
	2015			*2015*			*2015*		
	2016			*2016*			*2016*	#VALUE!	
	2017			*2017*			*2017*		
	Geometric Mean			Geometric Mean			Geometric Mean		

10 Customer Class: Is the customer class billed on consumption (kWh) or demand (kW or kVA)?

	Calendar Year (for 2017 Cost of Service	Customers			Consumption (kWh) [3]				Consumption (kWh) per Customer			
						Actual (Weather actual)	Weather-normalized	Weather-normalized		Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	*2011*	Actual			Actual				Actual			
Historical	*2012*	Actual			Actual				Actual			
Historical	*2013*	Actual		Board-approved	Actual			Board-approved	Actual		Board-approved	
Historical	*2014*	Actual			Actual				Actual			
Historical	*2015*	Actual			Actual				Actual			
Bridge Year	*2016*	Actual			Actual				Actual			
Test Year	*2017*	Forecast			Forecast				Forecast			

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board-approved
	2011			*2011*			*2011*		
	2012			*2012*			*2012*		
	2013			*2013*			*2013*		
	2014			*2014*			*2014*		
	2015			*2015*			*2015*		
	2016			*2016*			*2016*	#VALUE!	
	2017			*2017*			*2017*		
	Geometric Mean			Geometric Mean			Geometric Mean		

	Calendar Year (for 2017 Cost of Service	Revenues				Actual (Weather actual)	Weather-normalized	Weather-normalized	Demand () per Customer				
										Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2011*	Actual							Actual				
Historical	*2012*	Actual							Actual				
Historical	*2013*	Actual		Board-approved				Board-approved	Actual			Board-approved	
Historical	*2014*	Actual							Actual				
Historical	*2015*	Actual							Actual				
Bridge Year (Foreca	*2016*	Actual							Actual				
Test Year (Forecast	*2017*	Forecast							Forecast				

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board-approved	Year	Year-over-year	Test Year Versus Board-approved
	2011			*2011*			*2011*		
	2012			*2012*			*2012*		
	2013			*2013*			*2013*		
	2014			*2014*			*2014*		
	2015			*2015*			*2015*		
	2016			*2016*			*2016*	#VALUE!	
	2017			*2017*			*2017*		
	Geometric Mean			Geometric Mean			Geometric Mean		

Note: If there are more than ten (10) customer classes, please contact OEB Staff to add tables for additional customer classes.

File Number:	EB-2016-0085
Exhibit:	4
Tab:	
Schedule:	
Page:	
Date:	June 23,2017

Appendix 2-JA
Summary of Recoverable OM&A Expenses

	Last Rebasing Year (2013 Board-Approved)	Last Rebasing Year (2013 Actuals)	2014 Actuals	2015 Actuals	2016 Actuals	2017 Test Year
Reporting Basis	**CGAAP**	**CGAAP**	**CGAAP**	**MIFRS**	**MIFRS**	**MIFRS**
Operations	$ 1,234,230	$ 1,323,999	$ 1,342,978	$ 1,377,569	$ 1,352,091	$ 1,531,128
Maintenance	$ 506,161	$ 463,151	$ 471,477	$ 427,525	$ 731,242	$ 647,761
SubTotal	**$ 1,740,391**	**$ 1,787,150**	**$ 1,814,455**	**$ 1,805,094**	**$ 2,083,333**	**$ 2,178,889**
%Change (year over year)			1.5%	-0.5%	15.4%	4.6%
%Change (Test Year vs Last Rebasing Year - Actual)						21.9%
Billing and Collecting	$ 997,953	$ 1,054,939	$ 1,169,535	$ 1,096,116	$ 1,051,073	$ 1,149,280
Community Relations	$ 8,586	$ 5,419	$ 5,663	$ 8,066	$ 14,699	$ 11,640
Administrative and General	$ 2,143,263	$ 2,147,695	$ 2,234,998	$ 2,648,314	$ 2,539,709	$ 2,650,546
SubTotal	**$ 3,149,801**	**$ 3,208,053**	**$ 3,410,196**	**$ 3,752,497**	**$ 3,605,481**	**$ 3,811,467**
%Change (year over year)			6.3%	10.0%	-3.9%	5.7%
%Change (Test Year vs Last Rebasing Year - Actual)						18.8%
Total	**$ 4,890,192**	**$ 4,995,203**	**$ 5,224,651**	**$ 5,557,591**	**$ 5,688,814**	**$ 5,990,356**
%Change (year over year)			4.6%	6.4%	2.4%	5.3%

4.66%

	Last Rebasing Year (2013 Board-Approved)	Last Rebasing Year (2013 Actuals)	2014 Actuals	2015 Actuals	2016 Actuals	2017 Test Year
Operations	$ 1,234,230	$ 1,323,999	$ 1,342,978	$ 1,377,569	$ 1,352,091	$ 1,531,128
Maintenance	$ 506,161	$ 463,151	$ 471,477	$ 427,525	$ 731,242	$ 647,761
Billing and Collecting	$ 997,953	$ 1,054,939	$ 1,169,535	$ 1,096,116	$ 1,051,073	$ 1,149,280
Community Relations	$ 8,586	$ 5,419	$ 5,663	$ 8,066	$ 14,699	$ 11,640
Administrative and General	$ 2,143,263	$ 2,147,695	$ 2,234,998	$ 2,648,314	$ 2,539,709	$ 2,650,546
Total	**$ 4,890,192**	**$ 4,995,203**	**$ 5,224,651**	**$ 5,557,591**	**$ 5,688,814**	**$ 5,990,356**
%Change (year over year)			4.6%	6.4%	2.4%	5.3%

	Last Rebasing Year (2013 Board-Approved)	Last Rebasing Year (2013 Actuals)	Variance 2013 BA – 2013 Actuals	2014 Actuals	Variance 2014 Actuals vs. 2013 Actuals	2015 Actuals	Variance 2015 Actuals vs. 2014 Actuals	2016 Actuals	Variance 2016 Bridge vs. 2015 Actuals	2017 Test Year	Variance 2017 Test vs. 2016 Bridge
Operations	$ 1,234,230	$ 1,323,999	-$ 89,769	$ 1,342,978	$ 18,979	$ 1,377,569	$ 34,591	$ 1,352,091	-$ 25,478	$ 1,531,128	$ 179,037
Maintenance	$ 506,161	$ 463,151	$ 43,010	$ 471,477	$ 8,326	$ 427,525	-$ 43,952	$ 731,242	$ 303,717	$ 647,761	-$ 83,481
Billing and Collecting	$ 997,953	$ 1,054,939	-$ 56,986	$ 1,169,535	$ 114,596	$ 1,096,116	-$ 73,419	$ 1,051,073	-$ 45,044	$ 1,149,280	$ 98,208
Community Relations	$ 8,586	$ 5,419	$ 3,167	$ 5,663	$ 244	$ 8,066	$ 2,403	$ 14,699	$ 6,632	$ 11,640	-$ 3,059
Administrative and General	$ 2,143,263	$ 2,147,695	-$ 4,432	$ 2,234,998	$ 87,303	$ 2,648,314	$ 413,316	$ 2,539,709	-$ 108,605	$ 2,650,546	$ 110,837
Total OM&A Expenses	$ 4,890,192	$ 4,995,203	-$ 105,011	$ 5,224,651	$ 229,448	$ 5,557,591	$ 332,940	$ 5,688,814	$ 131,223	$ 5,990,356	$ 301,542
Adjustments for Total non-recoverable items (from Appendices 2-JA and 2-JB)											
Total Recoverable OM&A Expenses	$ 4,890,192	$ 4,995,203	-$ 105,011	$ 5,224,651	$ 229,448	$ 5,557,591	$ 332,940	$ 5,688,814	$ 131,223	$ 5,990,356	$ 301,542
Variance from previous year				$ 229,448		$ 332,940		$ 131,223		$ 301,542	
Percent change (year over year)				5%		6%		2%		5%	
Percent Change: Test year vs. Most Current Actual						7.79%					
Simple average of % variance for all years						19.92%					4.66%
Compound Annual Growth Rate for all years											4.6%
Compound Growth Rate (2015 Actuals vs. 2013 Actuals)						5.48%					

Note:

1 "BA" = Board-Approved

2 If it has been more than three years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than three years ago, a minimum of three years of actual information is required.

3 Recoverable OM&A that is included on these tables should be identical to the recoverable OM&A that is shown for the corresponding periods on Appendix 2-JB.

File Number:	EB-2016-0085
Exhibit:	4
Tab:	
Schedule:	
Page:	
Date:	23-Jun-17

Appendix 2-JB
Recoverable OM&A Cost Driver Table

OM&A	Notes:	Last Rebasing Year (2013 Actuals)	2014 Actuals	2015 Actuals	2016 Actuals	2017 Test Year
Reporting Basis			CGAAP	MIFRS	MIFRS	MIFRS
Opening Balance		$ 4,890,192	$ 4,995,203	$ 5,224,651	$ 5,557,591	$ 5,872,760
Locates/ON1CALL	1	$ 115,997	$ 30,278	-$ 2,352		
Human Resources	2		$ 225,603	$ 93,858	$ 111,457	$ 114,139
New Corporate Headquarters	3			$ 114,988		$ -
One time IFRS Adjustment to Emp Pensions/Benefits	4		$ -	$ 60,050	(60,050)	
Operations Impact	5			$ 25,987		
Maintenance Impacts	6				$ 263,762	$ -
Outside Services Employed	7				$ -	$ -
Other		-$ 10,986	(26,433)	$ 40,409		$ 3,457
Closing Balance		$ 4,995,203	$ 5,224,651	$ 5,557,591	$ 5,872,760	$ 5,990,356
Notes:		4995203	5,224,651	5,557,591	5,688,814	5,990,356
		- 0	- 0	- 0	- 183,946	- 0

1

2 For purposes of assessing incremental cost drivers, the closing balance for each year becomes the opening balance for the next year.

3 If it has been more than three years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than three years ago, a minimum of three years of actual information is required.

4 Opening Balance for "Last Rebasing Year" (cell B15) should be equal to the Board-Approved amount.

2013 Cost Drivers

Locates/ON1Call	**1**	ON1CALL Account 5040/5045/5070/5075
Maintenance Underground Feeders	2	Account 5155
Overhead Lines & Feeders	3	Account 5020
Maintenance of Overhead lines	4	Account 5130
Bad Debt	5	Account 5335
Customer Service Increases	6	Account 5315/5340
Office Supplies and Expense	7	Account 5620
IFRS One time adjustment to Pensions/Benefits	8	Account 5646
Outside Services (IFRS)	9	Account 5630
Maintenance of General Plant - New Administrative Building	10	Account 5675
Increase Meter Expense due to Growth	11	Account 5065
Maintenance of Underground Services	15	Account 5155
Maintenance of Overhead lines - Right of Way	16	Account 5135
Increase Collection Cost	17	Account 5320
Maintenance Line Transformers	19	Account 5160
Line Supervision	20	Account 5005
	21	Account 5120

	Operations		2013	2014	2015	2016	2017
5020	Maintenance Underground Feeders						
5065	Increase Meter Exper	11			25987	11892	9485
5085	Misc Distribution Expe	13				23462	13213
	Line Supervision						30413
	Total						
				0	**25987**	**35354**	**53111**

	Maintenance Cost Drivers	2014	2015	2016	2017
5135	Overhead Distribution Lines/Feeders - Right Away			$ 263,762	
5125	Overhead Conductors and Devices				$ 86,455
5160	Maintenance Line Transformers				$ 58,187
	Total	**$ -**		**$ 263,762**	**$ 144,642**

File Number:
Exhibit:
Tab:
Schedule:
Page:

Date:

Appendix 2-JC
OM&A Programs Table

Programs	Last Rebasing Year (2013 Board-Approved)	Last Rebasing Year (2013 Actuals)	2014 Actuals	2015 Actuals	2016 Bridge Year	2017 Test Year	Variance (Test Year vs. 2015 Actuals)	Variance Test Year to 2016 Actuals
Reporting Basis	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS		
Operations								
1) Distribution Station	54,624	65,902	60,220	63,521	66,663	66,760	3,239	97
2) Overhead Distribution Operations	101,453	123,146	125,841	156,658	145,183	169,591	12,933	24,408
3) Underground Distribution Operations	71,932	107,020	121,324	118,116	111,574	136,637	18,521	25,063
4) Distribution Meters	215,732	186,719	215,366	241,353	239,835	262,730	21,378	22,896
5) Customer Workorders	42,222	139,974	155,948	156,993	141,486	173,206	16,213	31,720
6) Engineering/Systems Ops/Line Constru/SCADA/Ops Admin	748,268	701,238	664,279	640,928	647,351	722,204	81,276	74,853
Sub-Total	1,234,230	1,323,999	1,342,978	1,377,569	1,352,091	1,531,128	153,559	179,037
Maintenance								
1) Overhead Distribution Lines/Feeders	379,731	326,707	275,315	281,961	545,783	410,167	128,206	-135,616
2) Underground Distribution Lines/Feeders	73,103	74,486	142,880	105,037	146,802	136,079	31,042	-10,723
3) Distribution Meters	34,732	27,299	23,803	23,319	23,216	27,888	4,569	4,672
4) Distribution Transformers	18,595	34,660	29,480	17,208	15,441	73,628	56,420	58,187
							0	
Sub-Total	506,161	463,151	471,477	427,525	731,242	647,761	220,236	-83,481
Community Relations								
1) Community Relations	8,586	5,419	5,663	8,066	14,699	11,640	3,574	-3,059
							0	
Sub-Total	8,586	5,419	5,663	8,066	14,699	11,640	3,574	-3,059
Customer Service								
1) Bad Debts	60,017	86,391	119,440	59,455	85,973	77,600	18,145	-8,373
2) Customer Service & Billings	610,762	613,080	690,010	691,348	608,683	702,939	11,591	94,256
3) Customer Collections	327,173	355,468	360,085	345,313	356,417	368,742	23,429	12,325
							0	0
Sub-Total	997,953	1,054,939	1,169,535	1,096,116	1,051,073	1,149,280	53,164	98,208
Administration								
1) Information Systems	193,625	242,079	233,742	282,148	319,264	335,309	53,161	16,045
2) Insurance	82,174	94,194	95,797	93,838	110,826	106,700	12,862	-4,126
3) Audit, Legal and Consulting	132,208	123,227	131,529	199,342	129,454	175,667	-23,675	46,213
4) Building and Office Supplies	239,681	166,531	221,715	349,377	309,304	322,574	-26,803	13,270
5) Management, Administrative, Finance, Regulatory and IT	1,382,509	1,344,476	1,469,885	1,603,271	1,479,095	1,613,297	10,026	134,202
6) Regulatory Affairs (assessment & application costs)	113,064	177,188	82,330	120,339	191,767	97,000	-23,339	-94,767
							0	0
Sub-Total	2,143,263	2,147,695	2,234,998	2,648,314	2,539,709	2,650,546	2,232	110,837
Miscellaneous				0			0	0
Total	**4,890,192**	**4,995,203**	**5,224,651**	**5,557,591**	**5,688,814**	**5,990,356**	**432,765**	**301,542**

Notes:	4890317	4995203	5224651	5557590.7	5688813.937	5990355.765
	125	0	0	0	0	0

1 Please provide a breakdown of the major components of each OM&A Program undertaken in each year. Please ensure that all Programs below the materiality threshold are included in the miscellaneous line. Add mor required.

2 The applicant should group projects appropriately and avoid presentations that result in classification of significant components of the OM&A budget in the miscellaneous category

* $125 difference in the 2013 Board Approved column totals is due to account 5685 on the OM&A having $125 allotted to it that should not have been part of the forecasted budget, and therefore has not been added to this chart

Variance (Test Year vs. Last Rebasing Year (2013 Board-Approved)
12,137
68,138
64,704
46,998
130,984
-26,063
296,898
30,436
62,976
-6,844
55,033
0
141,600
3,054
0
3,054
0
17,583
92,176
41,568
0
151,327
0
141,683
24,526
43,459
82,893
230,788
-16,064
0
507,284
0
1,100,164

File Number:	EB-2016-0085
Exhibit:	4
Tab:	
Schedule:	
Page:	
Date:	10-Jul-17

Appendix 2-K
Employee Costs

	Last Rebasing Year - 2013- Board Approved	Last Rebasing Year - 2013- Actual	2014 Actuals	2015 Actuals	2016 Bridge Year	2017 Test Year
Number of Employees (FTEs including Part-Time)[1]						
Management (including executive)	11	11	11	10	10	10
Non-Management (union and non-union)	28	28	27	34	34	34
Total	39	39	38	44	44	44
Total Salary and Wages including ovetime and incentive pay						
Management (including executive)	$ 1,263,246	$ 1,367,623	$ 1,305,406	$ 1,289,707	$ 1,188,414	$ 1,140,261
Non-Management (union and non-union)	$ 1,876,914	$ 1,892,440	$ 2,109,248	$ 2,262,387	$ 2,514,913	$ 2,282,760
Total	$ 3,140,160	$ 3,260,063	$ 3,414,655	$ 3,552,094	$ 3,703,327	$ 3,423,021
Total Benefits (Current + Accrued) [2]						
Management (including executive)	$ 252,649	$ 252,649	$ 256,012	$ 260,564	$ 187,648	$ 232,278
Non-Management (union and non-union)	$ 375,383	$ 375,383	$ 417,326	$ 433,000	$ 385,257	$ 414,958
Total	$ 628,032	$ 628,032	$ 673,338	$ 693,564	$ 572,905	$ 647,236
Total Compensation (Salary, Wages, & Benefits)						
Management (including executive)	$ 1,515,895	$ 1,620,272	$ 1,561,418	$ 1,550,271	$ 1,376,062	$ 1,372,539
Non-Management (union and non-union)	$ 2,252,297	$ 2,267,823	$ 2,526,574	$ 2,695,387	$ 2,900,170	$ 2,697,718
Total	$ 3,768,192	$ 3,888,095	$ 4,087,993	$ 4,245,658	$ 4,276,232	$ 4,070,257

Note:

[1] If an applicant wishes to use headcount, it must also file the same schedule on an FTE basis.

[2] Current employee benefits, plus Pension and Other Post-Employment Benefits costs, as recorded for recovery in distribution rates. Should be consistent with OPEBs costs as documented in Appendix 2-KA.

File Number:	EB-2016-0085
Exhibit:	4
Tab:	
Schedule:	
Page:	
Date:	23-Jun-17

Appendix 2-KA
OPEBs (Other Post-Employment Benefits) Costs

A Please indicate if OPEBs were recovered on a cash or accrual accounting basis for each year since the distributor started to recover OPEBs in distribution rates from customers: Accrual

Notes:
(Please add any information to explain the accounting basis used for OPEBs cost recovery in rate setting. If basis is other than Cash or Accrual, an explanation is required.)

B Please complete the following table:

OPEBS	First Year of recovery to 2011	2012	2013	2014	2015	2016	2017	Total
Amounts included in Rates								
OM&A								$ -
Capital								$ -
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Paid benefit amounts				$ -	$ 75,073.00	$ 122,819.00	$ 1,431,730.00	$ 1,629,622.00
Net excess amount included in rates relative to amounts actually paid.	$ -	$ -	$ -	$ -	-$ 75,073.00	-$ 122,819.00	-$ 1,431,730.00	-$ 1,629,622.00

C Please describe what the distributor has done with the recoveries in excess of cash payments:

File Number:	EB-2016-0085
Exhibit:	4
Tab:	
Schedule:	
Page:	
Date:	23-Jun-17

Appendix 2-L
Recoverable OM&A Cost per Customer and per FTE [1]

	Last Rebasing Year - 2013- Board Approved	Last Rebasing Year - 2013- Actual	2014 Actuals	2015 Actuals	2016 Bridge Year	2017 Test Year
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS
OM&A Costs						
O&M	$ 1,740,391	$ 1,787,150	$ 1,814,455	$ 1,805,094	$ 2,083,333	$ 2,178,889
Admin Expenses	$ 3,149,801	$ 3,208,053	$ 3,410,196	$ 3,752,497	$ 3,605,481	$ 3,811,467
Total Recoverable OM&A from Appendix 2-JB [5]	$ 4,890,192	$ 4,995,203	$ 5,224,651	$ 5,557,591	$ 5,688,814	$ 5,990,356
Number of Cust/Connections [2,4]	15,341	18,286	18,736	19,073	19,718	20,319
Number of FTEs [3,4]	39	39	38	44	44	44
Customers/FTEs	393.36	468.16	491.37	433.48	448.13	461.78
OM&A cost per customer						
O&M per customer	113	98	97	95	106	107
Admin per customer	205	175	182	197	183	188
Total OM&A per customer	319	273	279	291	289	295
OM&A cost per FTE						
O&M per FTE	44,625	45,754	47,586	41,025	47,348	49,520
Admin per FTE	80,764	82,131	89,436	85,284	81,943	86,624
Total OM&A per FTE	125,390	127,885	137,022	126,309	129,291	136,144

Connections for Street Light, Sentinel and USL Rate Classes

Notes:

1 If it has been more than three years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than three years ago, a minimum of three years of actual information is required.

2 The method of calculating the number of customers must be identified. Should correspond with data provided in Appendix 2-IB

3 The method of calculating the number of FTEs must be identified. See also Appendix 2-K

4 The number of customers and the number of FTEs should correspond to mid-year or average of January 1 and December 31 figures.

5 For the test year, the applicant should take into account the system O&M (line 22 of Appendix 2-AB) in developing its forecasted OM&A.

File Number:	EB-2016-0085
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	23-Jun-17

Appendix 2-M
Regulatory Cost Schedule

	Regulatory Cost Category	USoA Account	USoA Account Balance	Ongoing or One-time Cost? [2]	Last Rebasing Year (2013 Board Approved)	Most Current Actuals Year 2015	2016 Bridge Year Actuals	Annual % Change	2017 Test Year	Annual % Change
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = [(G)-(F)]/(F)	(I)	(J) = [(I)-(G)]/(G)
1	OEB Annual Assessment	5655		On-Going	$ 49,000	$ 51,535	$ 68,453	32.83%	$ 68,453	0.00%
2	OEB Section 30 Costs (Applicant-originated)			On-Going	$ 8,000		$ 8,000		$ -	-100.00%
3	OEB Section 30 Costs (OEB-initiated)			On-Going	$ 8,000	$ 7,528	$ 3,259	-56.71%	$ 3,259	0.01%
4	Legal Costs of the Application			One-Time			$ 51,525		$ 40,000	-22.37%
5	Consultants Costs for the Application			One-Time			$ 59,095		$ 50,000	-15.39%
6	OEB Cost of reveiwung Application			One-Time					$ 14,000	
7	OEB Transcription Costs			One-Time					$ 2,500	
11	Intervenor costs								$ 45,000	
12	Sub-total - Ongoing Costs [3]		$ -		$ 65,000	$ 59,063	$ 79,712	34.96%	$ 71,712	-10.04%
13	Sub-total - One-time Costs [4]		$ -		$ -	$ -	$ 110,620		$ 145,955	31.94%
14	Total		$ -		$ 65,000	$ 59,063	$ 190,332	222.25%	$ 217,667	14.36%

Please fill out the following table for all <u>one-time</u> costs related to this cost of service application to be amortized over the test year plus the IRM period.

		Historical Year(s)	2016 Bridge Year Actuals	2017 Test Year	
	Expert Witness costs				
4	Legal costs		$ 51,525	40000	
5	Consultants' costs		$ 59,095	50000	
6	OEB Cost to Review			14000	
7	OEB Transcription Cost			2500	
11	Intervenor costs			45000	
	Total		$ 110,620	$ 151,500	the 151,500 reduced by 3% to 145,955

Notes:

[1] Please identify the resources involved.

[2] Where a category's costs include both one-time and ongoing costs, the applicant should prove a separate breakdown between one-time and ongoing costs.

[3] Sum of all ongoing costs identified in rows 1 to 11 inclusive.

[4] Sum of all one-time costs identified in rows 1 to 11 inclusive.

Appendix 2-N
Shared Services and Corporate Cost Allocation [1]

Year: 2016

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	**To**			**$**	**$**
InnPower Corporation	Town of Innisifl	Water Waste Water Billing	Negoiated Agreement	235,000	185,650
InnPower Corporation	InnServices (TOI)	Financial Services	Negoiated Agreement	227,645	225,391

Appendix 2-N
Shared Services and Corporate Cost Allocation [1]

Year: 2017

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	**To**			**$**	**$**
InnPower Corporation	Town of Innisifl	Water Waste Water Billing	Negoiated Agreement	245,000	193,530
InnPower Corporation	InnServices (TOI)	Financial Services	Negoiated Agreement	232,198	229,899

File Number:	EB-2016-0085
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	23-Jun-17

Appendix 2-OA
Capital Structure and Cost of Capital

This table must be completed for the last Board-approved year and the test year.

Year: 2013

Line No.	Particulars	Capitalization Ratio (%)		Capitalization Ratio ($)	Cost Rate (%)		Return ($)
	Debt						
1	Long-term Debt	56.00%		$18,577,283	4.23%		$786,562
2	Short-term Debt	4.00%	(1)	$1,326,949	2.07%		$27,468
3	**Total Debt**	60.0%		$19,904,232	4.09%		$814,030
	Equity						
4	Common Equity	40.00%		$13,269,488	8.98%		$1,191,600
5	Preferred Shares			$ -			$ -
6	**Total Equity**	40.0%		$13,269,488	8.98%		$1,191,600
7	**Total**	100.0%		$33,173,720	6.05%		$2,005,630

Notes

(1) 4.0% unless an applicant has proposed or been approved for a different amount.

File Number:	EB-2016-0085
Exhibit:	5
Tab:	
Schedule:	
Page:	
Date:	23-Jun-17

Appendix 2-OB
Debt Instruments

This table must be completed for all required historical years, the bridge year and the test year.

Year 2013

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) [2]	Interest ($) [1]	Additional Comments, if any
1	Bank Loan	Toronto Dominion Bank	Third-Party	Fixed Rate	29-Oct-10	20	$ 1,887,048	4.53%	$ 87,284.00	
2	Debentures	Town of Innsfil	Third-Party	Fixed Rate	1-Apr-95	20	$ 2,005,000	6.26%	$ 216,718.00	
3	Debentures	Infrastructure Ontario	Third-Party	Fixed Rate	15-Aug-11	15	$ 2,166,667	3.91%	$ 87,154.00	
4	Commercial Loan	Toronto Dominion Bank	Third-Party	Fixed Rate	14-Mar-12	24	$ 3,805,466	4.05%	$ 156,390.00	
5	Demand	Toronto Dominion Bank	Third-Party	Variable Rate	1-Jan-13	Demand	$ 3,086,936	4.12%	$ 127,181.76	
6	Commercial Loan	Toronto Dominion Bank	Third-Party	Fixed Rate	7-Sep-12	25	$ 3,877,255	3.81%	$ 149,764.00	
7	Commercial Loan	Toronto Dominion Bank	Third-Party	Fixed Rate	26-Nov-13	25	$ 2,994,564	4.59%	$ 11,318.00	
8									$ -	
9									$ -	
10									$ -	
11									$ -	
12									$ -	
Total							$ 19,822,936	4.22%	$ 835,809.76	

Notes

1 If financing is in place only part of the year, separately calculate the pro-rated interest in the year and input in the cell.
2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities* , issued December 11, 2009, or with any subsequent update issued by the Board.
3 Add more lines above row 12 if necessary.

File Number:	EB-2016-0085
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	21-Nov-16

Appendix 2-Q
Cost of Serving Embedded Distributor(s)

To be completed by Host Distributors ONLY
(Not required if Host Distributor has an Embedded Distributor rate class, i.e. a separate row on Sheet 11 of the RRWF.)

Proposed Rate Class for Billing Embedded Distributor(s)

Host's Distribution Facilities used by Embedded Distributor(s)

(1)	(2)	(3)	(4)	(5)	(6) = '(3) + (4)
Asset Class	**Total OM&A costs asociated with asset class**	**Original cost of asset class**	**Accumulated amortization of asset class**	**Annual amortization of asset class**	**Net Book Value of asset class**
Totals for Host Distributor:	($)	($)	($)	($)	
Distribution Stations					$ -
Low Voltage Line					$ -
LV Line category # 2 (if applcable)					$ -
TS (owned by host)					$ -
add rows if necessary...					$ -
					$ -
					$ -

(1)	(7)	(8)	(9)	(10)	(11)
Asset Class	**Total line length or station capacity in asset class**	**Line length or capacity required to provide LV service to Embedded Distributor(s)**	**Annual total demand on station/line providing LV services (sum of 12 monthly peaks)**	**Annual billed Embedded Distributor demand on station/line providing LV services**	**Embedded Distributor(s)' Responsibility Share**
Embedded Distributor's share:	kW or kVa; km	kW or kVA; km	kW or kVA	kW or kVA	percent
Distribution Stations					0.00%
Low Voltage Line					0.00%
LV Line # 2 (if applicable)					0.00%
TS (owned by host)					0.00%
add rows if necessary					0.00%

(1)	(12)	(12a)	(13)	(14)	(15)	(16)
Asset Class	**Return on Assets used to Provide LV services**	**Taxes/PILs**	**Annual amortization on assets used to provide LV services**	**OM&A costs with burden associated with assets used to provide LV services**	**Total annual cost associated with assets used to provide LV services**	**Monthly cost associated with the delivery of LV services**
	($)	($)	($)	($)	($)	$/kW or $/kVA
Distribution Stations	$ -	$ -	$ -	$ -	$ -	0.00
Low Voltage Line	$ -	$ -	$ -	$ -	$ -	0.00
LV Line # 2 (if applicable)	$ -	$ -	$ -	$ -	$ -	0.00
TS (owned by host)	$ -	$ -	$ -	$ -	$ -	0.00
add rows if necessary	$ -	$ -	$ -	$ -	$ -	0.00
Total					**$ -**	**0.00**

(17)	(18) **Capital Structure** (%)	(19) **Cost Rate** (%)	(20)	(21) (%)
Long-Term Debt			Weighted Average Cost of Capital	0.00%
Short-term Debt				
Common Equity			Tax/PILs Rate	
Preferred Shares				
Total	0.00%		Working Capital Allowance Factor	

File Number:	EB-2016-0085
Exhibit:	4
Tab:	
Schedule:	
Page:	
Date:	19-Jul-17

Appendix 2-R
Loss Factors

		Historical Years					5-Year Average
		2011	2012	2013	2014	2015	
	Losses Within Distributor's System						
A(1)	"Wholesale" kWh delivered to distributor (higher value)	246,758,167	245,129,838	251,758,061	253,254,986	255,774,983	250,535,207
A(2)	"Wholesale" kWh delivered to distributor (lower value)	240,111,859	239,421,445	246,360,766	248,174,858	251,300,561	245,073,898
B	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)						-
C	Net "Wholesale" kWh delivered to distributor = **A(2) - B**	240,111,859	239,421,445	246,360,766	248,174,858	251,300,561	245,073,898
D	"Retail" kWh delivered by distributor	233,601,583	229,950,205	232,845,910	238,347,364	242,586,977	235,466,408
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)						-
F	Net "Retail" kWh delivered by distributor = **D - E**	233,601,583	229,950,205	232,845,910	238,347,364	242,586,977	235,466,408
G	Loss Factor in Distributor's system = **C / F**	1.0279	1.0412	1.0580	1.0412	1.0359	1.0408
	Losses Upstream of Distributor's System						
H	Supply Facilities Loss Factor	1.0238	1.0220	1.0205	1.0179	1.0101	1.0189
	Total Losses						
I	Total Loss Factor = **G x H**	1.0523	1.0641	1.0797	1.0599	1.0464	1.0604

Notes:

A(1) If directly connected to the IESO-controlled grid, kWh pertains to the virtual meter on the primary or high voltage side of the transformer at the interface with the transmission grid. This corresponds to the "With Losses" kWh value provided by the IESO's MV-WEB. It is the higher of the two values provided by MV-WEB.

If fully embedded within a host distributor, kWh pertains to the virtual meter on the primary or high voltage side of the transformer, at the interface between the host distributor and the transmission grid. For example, if the host distributor is Hydro One Networks Inc., kWh from the Hydro One Networks' invoice corresponding to "Total kWh w Losses" should be reported. This corresponds to the higher of the two kWh values provided in Hydro One Networks' invoice.

If partially embedded, kWh pertains to the sum of the above.

A(2) If directly connected to the IESO-controlled grid, kWh pertains to a metering installation on the secondary or low voltage side of the transformer at the interface with the transmission grid. This corresponds to the "Without Losses" kWh value provided by the IESO's MV-WEB. It is the lower of the two kWh values provided by MV-WEB.

If fully embedded with the host distributor, kWh pertains to a metering installation on the secondary or low voltage side of the transformer at the interface between the embedded distributor and the host distributor. For example, if the host distributor is Hydro One Networks Inc., kWh from the Hydro One Networks' invoice corresponding to "Total kWh" should be reported. This corresponds to the lower of the two kWh values provided in Hydro One Networks' invoice.

If partially embedded, kWh pertains to the sum of the above.

Additionally, kWh pertaining to distributed generation directly connected to the distributor's own distribution network should be included in **A(2)**.

B If a Large Use Customer is metered on the secondary or low voltage side of the transformer, the default loss is 1% (i.e., **B** = 1.01 X **E**).

D kWh corresponding to D should equal metered or estimated kWh at the customer's delivery point.

G and **I** These loss factors pertain to secondary-metered customers with demand less than 5,000 kW.

H If directly connected to the IESO-controlled grid, SFLF = 1.0045.

If fully embedded within a host distributor, SFLF = loss factor re losses in transformer at grid interface X loss factor re losses in host distributor's system. If the host distributor is Hydro One Networks Inc., SFLF = 1.0060 X 1.0278 = 1.0340. If partially embedded, SFLF should be calculated as the weighted average of above.

Distributors that wish to propose a different SFLF should provide appropriate justification for any such proposal including supporting calculations and any other relevant material.

File Number:	EB-2016-0085
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	Novemebr 28, 2016

Appendix 2-S
Stranded Meter Treatment

Year	Notes	Gross Asset Value	Accumulated Amortization	Contributed Capital (Net of Amortization)	Net Asset	Proceeds on Disposition	Residual Net Book Value
		(A)	(B)	(C)	(D) = (A) - (B) - (C)	(E)	(F) = (D) - (E)
2006					$ -		$ -
2007					$ -		$ -
2008					$ -		$ -
2009					$ -		$ -
2010					$ -		$ -
2011					$ -		$ -
2012					$ -		$ -
2013					$ -		$ -
2014					$ -		$ -
2015							
2016	(1)				$ -		$ -

Notes:

(1) *For 2016, please indicate whether the amounts provided are on a forecast or actual basis.*

Some distributors have transferred the cost of stranded meters from Account 1860 - Meters to "Sub-account Stranded Meter Costs of Account 1555", while in some cases distributors have left these costs in Account 1860. Depending on which treatment the applicant has chosen. please provide the information under either of the two scenarios (A and B below), as applicable.

Scenario A: *If the stranded meter costs were transferred to "Sub-account Stranded Meter Costs" of Account 1555, the above table should be completed and the following information should be provided in Exhibit 9.*

1 A description of the accounting treatment followed by the applicant on stranded meter costs for financial accounting and reporting purposes.

2 The amount of the pooled residual net book value of the removed from service stranded meters, less any contributed capital (net of accumulated amortization), and less any net proceeds from sales, which were transferred to this sub-account as of December 31, 2010.

3 A statement as to whether or not, since transferring the removed stranded meter costs to the sub-account, the recording of depreciation expenses was continued in order to reduce the net book value through accumulated depreciation. If so, the total depreciation expense amount for the period from the time the costs for the stranded meters were transferred to the sub-account to December 31, 2010 should be provided.

If no depreciation expenses were recorded to reduce the net book value of stranded meter costs through accumulated depreciation, the total depreciation expense amount that would have been applicable from the time that the stranded meter costs were transferred to the sub-account of Account 1555 to December 31, 2010 should be provided. In addition, the following information should be provided:

a) Whether or not carrying charges were recorded for the stranded meter cost balances in the sub-account, and if so, the total carrying charges recorded to December 31, 2010.

b) The estimated amount of the pooled residual net book value of the removed from service meters, less any net proceeds from sales and contributed capital, at the time when the smart meters will have been fully deployed (e.g., as of December 31, 2010). If the smart meters have been fully deployed, the actual amount should be provided.

c) A description as to how the applicant intends to recover in rates the remaining costs for stranded meters, including the proposed accounting treatment, the proposed disposition period, and the associated bill impacts.

Scenario B: *If the stranded meter costs remained recorded in Account 1860, the above table should be completed and the following information should be provided in Exhibit 9:*

1 A description of the accounting treatment followed by the applicant on stranded meter costs for financial accounting and reporting purposes.

2 The amount of the pooled residual net book value of the removed from service stranded meters, less any contributed capital (net of accumulated amortization), and less any net proceeds from sales, as of December 31, 2010.

3 A statement as to whether or not the recording of depreciation expenses continued in order to reduce the net book value through accumulated depreciation. If so, provision of the total (cumulative) depreciation expense for the period from the time that the meters became stranded to December 31, 2010.

4 If no depreciation expenses were recorded to reduce the net book value of stranded meters through accumulated depreciation, the total (cumulative) depreciation expense amount that would have been applicable for the period from the time that the meters became stranded to December 31, 2010.

5 The estimated amount of the pooled residual net book value of the removed from service meters, less any net proceeds from sales and contributed capital, at the time when smart meters will have been fully deployed. If the smart meters have been fully deployed, please provide the actual amount.

6 A description as to how the applicant intends to recover in rates the costs for stranded meters, including the proposed accounting treatment, the proposed disposition period and the associated bill impacts.

Distributors should also provide the Net Book Value per class of meter as of December 31, 2010 as well as the number of meters that were removed / stranded. In preparing this information, distributors should review the Board's letter of January 16, 2007 *Stranded Meter Costs Related to the Installation of Smart Meters* which stated that records were to be kept of the type and number of each meter to support the stranded meter costs.

File Number:	EB-2016-0085
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	28-Nov-17

Appendix 2-Y
Summary of Impacts to Revenue Requirement from Transition to MIFRS

Revenue Requirement Component	2017 MIFRS	2017 CGAAP [1]	Difference	Reasons why the revenue requirement component is different under MIFRS
Closing NBV 2016			$ -	
Closing NBV 2017			$ -	
Average NBV	$ -	$ -	$ -	
Working Capital			$ -	
Rate Base	$ -	$ -	$ -	
Return on Rate Base			$ -	
			$ -	
OM&A			$ -	
Depreciation			$ -	
PILs or Income Taxes			$ -	
			$ -	
Less: Revenue Offsets			$ -	
			$ -	
			$ -	
			$ -	
Insert description of additional item(s)			$ -	
Total Base Revenue Requirement	$ -	$ -	$ -	

1. Applicants must provide a summary of the dollar impacts of MIFRS to each component of the revenue requirement (e.g. rate base, operating costs, etc.), including the overall impact on the proposed revenue requirement. Accordingly, the applicants must identify financial differences and resulting revenue requirement impacts arising from the adoption of MIFRS as compared to CGAAP. If the applicant is reflecting the changes in capitalization and depreciation policies for the first time in a rebasing application, then the comparison in the above table should be between MIFRS and CGAAP before the change in accounting policies. If the applicant changed capitalization and depreciation policies and reflected these changes in a previous rebasing application, the comparison in the above table should be between MIFRS and CGAAP after the change in accounting policies.

File Number:	EB-2016-0085
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	Novemebr 28,2016

Appendix 2-YA
One-Time Incremental IFRS Transition Costs

The following table should be completed based on the information requested below. An explanation should be provided for any blank entries. The entries should include one-time incremental IFRS transition costs that are currently included in Account 1508, Other Regulatory Assets, sub-account Deferred IFRS Transition Costs Account, or Account 1508, Other Regulatory Assets, sub-account IFRS Transition Costs Variance Account.

Nature of One-Time Incremental IFRS Transition Costs [1]	Audited Actual Costs Incurred 2012	Audited Actual Costs Incurred 2013	Audited Actual Costs Incurred 2014	Audited Actual Costs Incurred 2015	Audited Carrying Charges To December 31, 2015	Forecasted Costs 2016	Forecasted Costs 2017 [3]	Carrying Charges January 1, 2016 to December 31,2016/April 30, 2017 (As appropriate)	Total Costs and Carrying Charges	Reasons why the costs recorded meet the criteria of one-time IFRS administrative incremental costs
Professional accounting fees									$ -	
Professional legal fees									$ -	
Salaries, wages and benefits of staff added to support the transition to IFRS									$ -	
Associated staff training and development costs									$ -	
Costs related to system upgrades, or replacements or changes where IFRS was the major reason for conversion									$ -	
									$ -	
									$ -	
									$ -	
									$ -	
Amounts, if any, included in previous Board approved rates (amounts should be negative) [2]									$ -	
									$ -	
Insert description of additional item(s) and new rows if needed.									$ -	
Total	$ -	$ -		$ -	$ -		$ -		$ -	

Note:

1 The Deferred IFRS Transition Costs Account and the IFRS Transition Costs Variance Account are exclusively for necessary, incremental transition costs and shall not include ongoing IFRS compliance costs or impacts arising from adopting accounting policy changes that reflect changes in the timing of the recognition of income. The incremental costs in these accounts shall not include costs related to system upgrades, or replacements or changes where IFRS was not the major reason for conversion. In addition, incremental IFRS costs shall not include capital assets or expenditures.

2 If there were any amounts approved in previous Board approved rates, please state the EB #: EB-2012-0139

3 Any forecasted One-time costs past 2015 should be fully explained in the application, since distributors were required to adopt IFRS or an alternative accounting standard by January 1, 2015.