

EB-2016-0085 Corrected Appendix 2-KA - October 3, 2017

Date: 3-Oct-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.)

2015 -\$88,425 (65,741 one time IFRS cost),

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	\$ 3,460.62	\$ 5,655.38	\$ 5,199.00	\$ 28,375.00	\$ 88,425.00	\$ 24,119.00	\$ 19,934.00	\$ 175,168.00
Capital								\$ -
Total	\$ 3,460.62	\$ 5,655.38	\$ 5,199.00	\$ 28,375.00	\$ 88,425.00	\$ 24,119.00	\$ 19,934.00	\$ 175,168.00
Paid benefit amounts	\$ -	\$ -	\$ -	\$ -	\$ 3,174.47	\$ 3,039.64	\$ 2,708.27	\$ 8,922.38
Net excess amount included in rates relative to amounts actually paid.	\$ 3,460.62	\$ 5,655.38	\$ 5,199.00	\$ 28,375.00	\$ 85,250.53	\$ 21,079.36	\$ 17,225.73	\$ 166,245.62

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