Ontario Energy Board

Chapter 2 Appendices
Filing Requirements for Electricity Distribution Rate Applications

Version 2.5 (2019)

Utility Name	Niagara-on-the-Lake Hydro Inc.
Assigned EB Number	EB-2018-0056
Name of Contact and Title	Jeff Klassen, VP Finance
Phone Number	905-468-4235 ext 380
Email Address	jklassen@notlhydro.com
Test Year	2019
Bridge Year	2018
Last Rebasing Year	2014
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** **2013**
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 Niagara-on-the-Lake Hydro Inc. 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.

Ontario Energy Board

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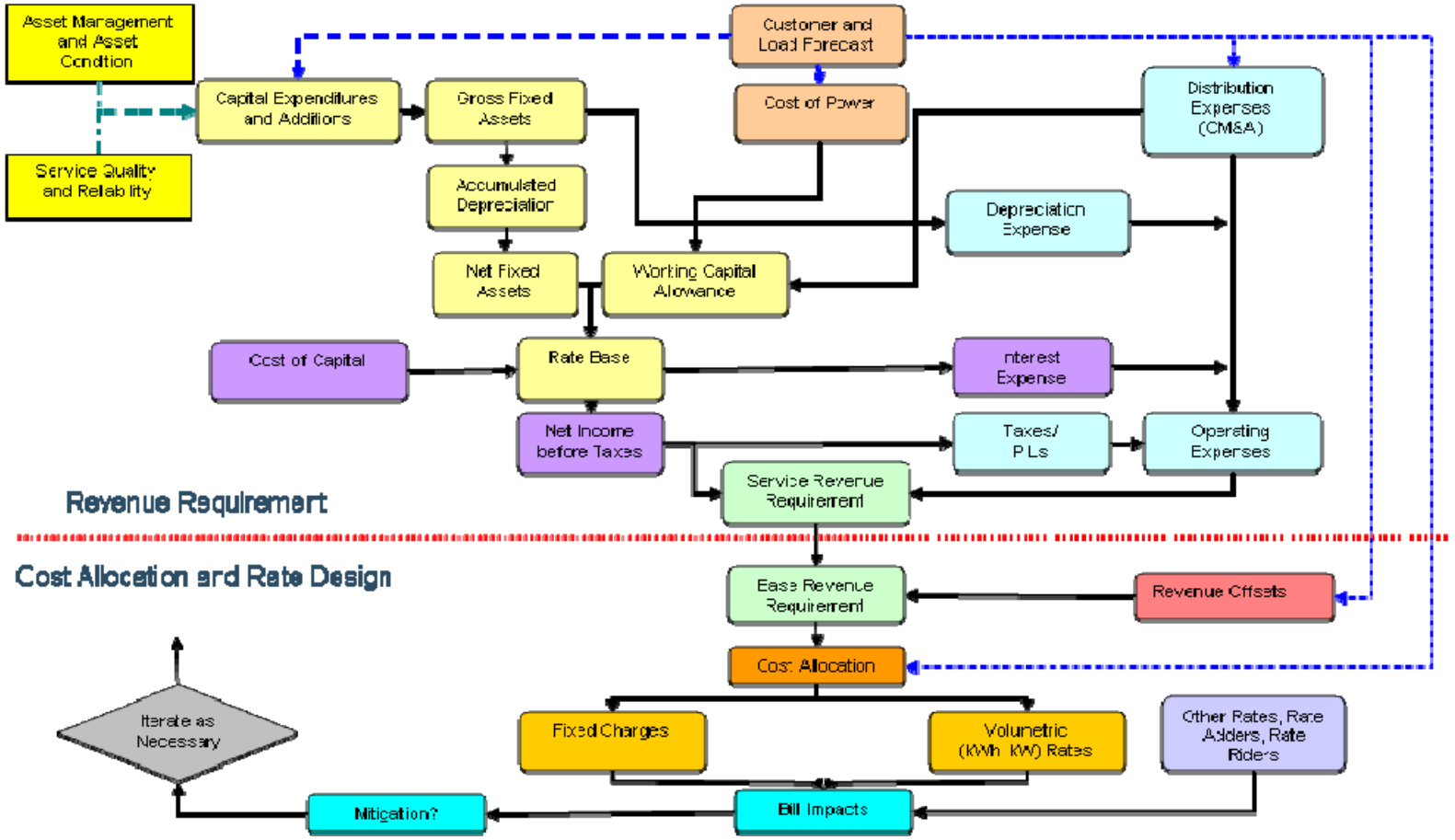
Note: Appendices for the Tariff of Rates and Charges at Current and Proposed Rates, and for the Bill Impacts are now in a separate spreadsheet model. These appendices were formerly 2-Z and 2-W.

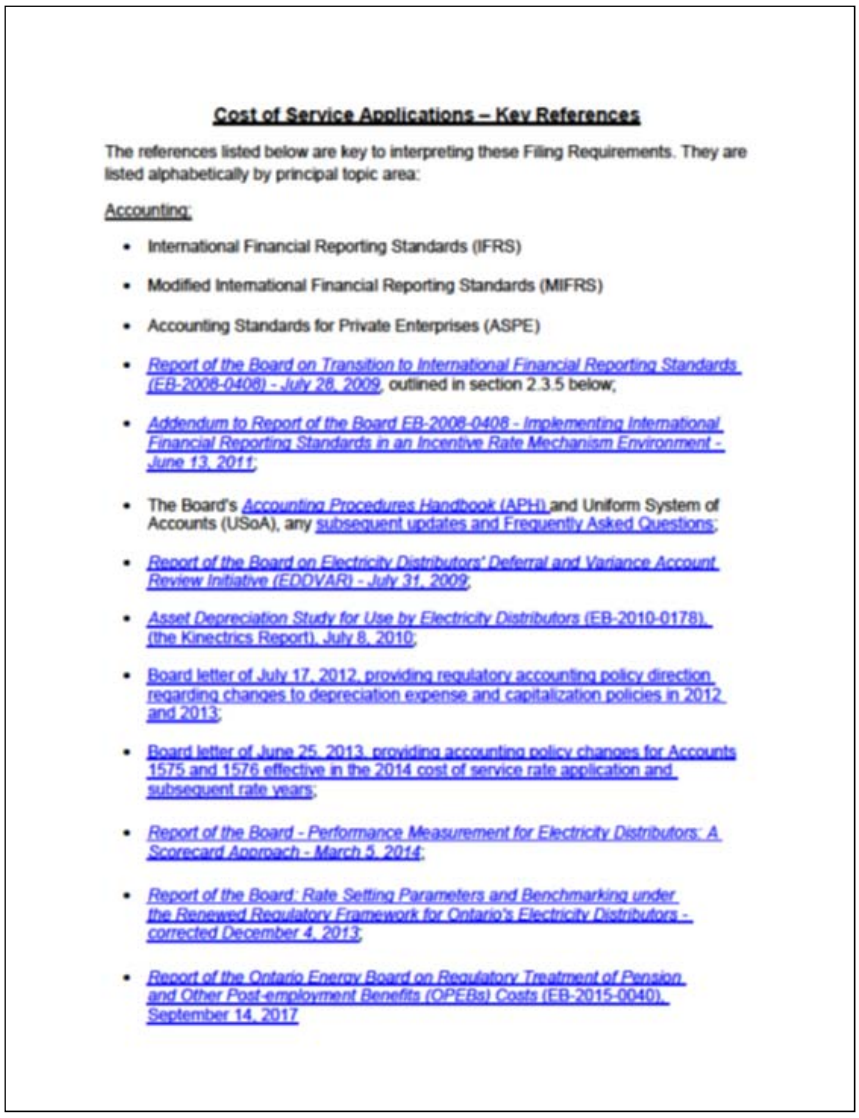
Cost of Service Rate Application Schematic

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.



Cost of Service Applications – Key References

The references listed below are key to interpreting these Filing Requirements. They are listed alphabetically by principal topic area:

Accounting:

- International Financial Reporting Standards (IFRS)
- Modified International Financial Reporting Standards (MIFRS)
- Accounting Standards for Private Enterprises (ASPE)
- *Report of the Board on Transition to International Financial Reporting Standards (EB-2008-0408) - July 28, 2009*, outlined in section 2.3.5 below;
- *Addendum to Report of the Board EB-2008-0408 - Implementing International Financial Reporting Standards in an Incentive Rate Mechanism Environment - June 13, 2011*;
- The Board's *Accounting Procedures Handbook (APH)* and Uniform System of Accounts (USoA), any subsequent updates and Frequently Asked Questions;
- *Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR) - July 31, 2009*;
- *Asset Depreciation Study for Use by Electricity Distributors* (EB-2010-0178), (the Kinectrics Report), July 8, 2010;
- Board letter of July 17, 2012, providing regulatory accounting policy direction regarding changes to depreciation expense and capitalization policies in 2012 and 2013;
- Board letter of June 25, 2013, providing accounting policy changes for Accounts 1575 and 1576 effective in the 2014 cost of service rate application and subsequent rate years;
- *Report of the Board - Performance Measurement for Electricity Distributors: A Scorecard Approach - March 5, 2014*;
- *Report of the Board: Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors - corrected December 4, 2013*;
- *Report of the Ontario Energy Board on Regulatory Treatment of Pension and Other Post-employment Benefits (OPEBs) Costs* (EB-2015-0040), September 14, 2017

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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.

Niagara-on-the-Lake Hydro Inc. is seeking the following approvals in this application:

1		An Order approving NOTL Hydro's proposed distribution rates for the 2019 rate year, as set out in Exhibit 8, to recover a revenue requirement of $5,544,424, which includes a Deficiency of $50,401, or approving such other rates as the Board may find to be just and reasonable, as the final rates effective May 1, 2019.
2		An Order establishing a new Large User Class of customers with demand greater than 5,000 kW, as described in Exhibit 8.
3		An Order establishing a new distribution Standby Charge to be applied to customers with behind the meter generation greater than 1 MW, as described in Exhibit 8.
4		An Order establishing a new transmission Standby Charge to be applied to customers with behind the meter generation greater than 1 MW, as described in Exhibit 8.
5		An Order approving NOTL Hydro's revised MicroFIT monthly service charge, as described in Exhibit 8.
6		An Order approving NOTL Hydro's seven amended specific service charges, as described in Exhibit 3.
7		An Order approving NOTL Hydro's Distribution System Plan, as described in Exhibit 2.
8		An Order approving clearance of the balances recorded in certain deferral and variance accounts by means of rate riders effective May 1, 2019 for the 2019 rate year, as set out in Exhibit 9.
9		An Order approving the establishment of a new variance account for the purposes of recording revenue exceedances and shortfalls from a specific Large User Class customer, with the balance to be cleared annually.
10		In the event that the Board is unable to provide a Rate Order in this Application for implementation by NOTL Hydro as of May 1, 2019, NOTL Hydro requests that the Board declare its current rates interim, effective May 1, 2019, pending the implementation of the Rate Order for the 2019 rate year.
		Such other approvals as NOTL may request, and the Board may accept.

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Appendix 2-AA
Capital Projects Table

Projects	2014	2015	2016	2017	2018 Bridge Year	2019 Test Year
Reporting Basis	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**
System Access						
Subdivisions	539,093	503,221	486,601	131,216	125,000	125,000
Customer Projects	88,393	85,943	1,026,673	142,348	1,526,445	360,500
New Connections	290,017	350,282	294,760	203,853	270,000	290,000
Meters	37,966	43,952	21,599	72,522	60,000	60,000
Municipal Relocations	0	0	0	0	622,283	0
Sub-Total	955,469	983,399	1,829,632	549,939	2,603,728	835,500
System Renewal						
Overhead	557,162	465,034	393,511	499,940	945,417	637,000
Underground	316,729	77,093	316,751	192,059	528,355	335,000
Underground - Additional Virgil	0	0	0	0	0	125,000
Sub-Total	873,891	542,127	710,262	692,000	1,473,773	1,097,000
System Service						
Tranformer Stations	11,056	2,536,747	76,778	44,135	5,000	3,310,000
Battery	0	0	0	0	0	442,340
Integration	29,053	52,384	88,111	33,998	0	0
SCADA / Switches	0	68,898	64,290	128,546	120,000	80,000
Sub-Total	40,109	2,658,029	229,179	206,679	125,000	3,832,340
General Plant						
Buildings & Fixtures	5,717	7,008	81,142	49,690	52,260	23,150
Computer Hardware & Software	100,322	6,290	11,084	44,934	29,250	20,600
Rolling Stock - Line Trucks	0	0	0	0	364,295	0
Sub-Total	106,039	13,298	92,227	94,624	445,805	43,750
Miscellaneous	6,545	53,107	14,828	60,003	52,975	40,000
Total	**1,982,054**	**4,249,959**	**2,876,128**	**1,603,244**	**4,701,280**	**5,848,590**
Less Renewable Generation Facility Assets and Other Non-Rate-Regulated Utility Assets ***(input as negative)***	0	0	0	0	0	0
Total	**1,982,054**	**4,249,959**	**2,876,128**	**1,603,244**	**4,701,280**	**5,848,590**

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.

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

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TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

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

First year of Forecast Period:

2019

CATEGORY	Historical Period (previous plan[1] & actual)															Forecast Period (planned)				
	2014			2015			2016			2017			2018			2019	2020	2021	2022	2023
	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual[2]	Var					
	$ '000		%	$ '000		%	$ '000		%	$ '000		%	$ '000		%	$ '000				
System Access	100	955	855.5%	100	983	883.4%	100	1,830	1729.6%	100	550	449.9%	100	2,604	2503.7%	836	851	842	854	873
System Renewal	970	874	-9.9%	4,030	542	-86.5%	1,030	710	-31.0%	935	692	-26.0%	1,030	1,474	43.1%	1,097	1,160	935	935	969
System Service	95	40	-57.8%	55	2,658	4732.8%	55	229	316.7%	55	207	275.8%	55	125	127.3%	3,832	98	100	130	106
General Plant	120	113	-6.2%	65	66	2.2%	65	107	64.7%	160	155	-3.4%	65	499	667.4%	84	72	149	134	535
TOTAL EXPENDITURE	1,285	1,982	54.2%	4,250	4,250	0.0%	1,250	2,876	130.1%	1,250	1,603	28.3%	1,250	4,701	276.1%	5,849	2,181	2,027	2,053	2,483
Capital Contributions	-	- 708	--	-	- 601	--	-	- 1,603	--	-	- 320	--	-	- 1,984	--	- 787	- 656	- 667	- 679	- 694
Net Capital Expenditures	1,285	1,274	-0.9%	4,250	3,649	-14.1%	1,250	1,273	1.8%	1,250	1,283	2.7%	1,250	2,717	117.4%	5,061	1,524	1,359	1,374	1,789
System O&M	$ 948	$ 904	-4.7%	$ 963	$ 1,000	3.8%	$ 979	$ 1,131	15.5%	$ 994	$ 1,089	9.5%	$ 1,010	$ 1,152	14.1%	$ 1,166	$ 1,183	$ 1,201	$ 1,219	$ 1,237

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):

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

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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.
Informal survey at 2018 Open House ranking of seven activities in order of importance for the customer.	Ranking of importance of activities to customers: 1 - Reliability 2 - Lowest Rates 3 - Service 4 - Investment 5 - Conservation 6 - Generation 7 - Underground	These needs and preferences were used to guide NOTL Hydro as we prepared our 2019 Cost of Service application. The investments in the transformers are a key response to the reliability preference.
2018 Open House solar presentations	Customers are interested in solar power but want to understand that it is the right investment and want to have the choice of whether to make that investment. In particular was concern with number of NOTL Hydro feeders at capacity.	The feeder capacity issue is one that NOTL Hydro continues to study including participation in the Smart Grid Fund project with the investment in battery technology.
2018 Open House presentation	As part of the presentation, NOTL Hydro provided a number of safety tips. These were positively received by the attendees with a number of comments,	NOTL Hydro has increased the number of safety tips it sends out via twitter and is curremtly working on a safety booklet.
2017 Customer survey comments	Ranking of feedback from customers comments provided as part of survey: 1 - Reduce rates 2 - Billing issues 3 - Power quality issues 4 - Don't sell / good job 5 - Communication issues	NOTL Hydro continues to update its business based on customer feedback. Advocacy efforts have been maintained based on continuing customer concerns with the overall cost of electricity. Communications to customers like twitter feeds have been increased. Increased investments in switches and reclosures to address power quality issues. Working with UCS on billing issues.
Open office	Customers continue to demonstrate their preference for an office they can vist to pay bills or discuss issues. This is evidenced by both the continued visit volumes and through adhoc comments from customers.	An open office continues to be a policy of NOTL Hydro.
2017 Open House presentation	This was held in early 2017 and at that time there was significant customer feedback on the high cost of electricity.	NOTL Hydro continued to engage in its advocacy efforts in part due to the feedback from these sessions.
CDM outreach	Through its CDM program, NOTL Hydro has developed a strong working relationship with a number of customers.	As a result of the knowldege gained about the operations of these customers, NOTL Hydro is able to proactively reach out to these customers as new programs become available. These customers have also sought NOTL Hydro advice as they make their own investments decisions.
Ownership by Town	Customers will sometimes provide feedback through the Town and Councilors rather than directly to Hydro. Typically this is about tree trimming or poles at angles.	Tree trimming has been maintained at a three year cycle, which is aggressive, due to customer interest.
Website contacts	Customers are able to contact NOTL Hydro using a contact form on the website (they can also call, write or visit). Usually these are about specific billing issues but occasionally about general service.	One change made as a result of a specific request was to send out tweets and put warnings on the website when we are aware of an approaching storm that may impact service.
Twitter	Currently 1,645 followers and growing steadily. Growth is an indication of success and interest.	Continue to put out as much on twitter as we can including outage information, safety tips, conservation tips and general local information.

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 2018 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 2019 CoS Application	2019 Test	MIFRS	MIFRS	MIFRS
	2018 Bridge	MIFRS	MIFRS	MIFRS
	2017 Historical	MIFRS	MIFRS	MIFRS
	2016 Historical	MIFRS	MIFRS	MIFRS
	2015 Historical	MIFRS and Revised CGAAP[1]	MIFRS and Revised CGAAP[1]	MIFRS and Revised CGAAP[1]
	2014 Historical	Revised CGAAP	CGAAP and Revised CGAAP[2]	N/A
	2013 Historical	CGAAP and Revised CGAAP[2]	N/A	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 CGAAP 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.

The applicant must establish the continuity of historic cost for gross assets and accumulated depreciation by asset class by ensuring that the opening balance in the year agrees to the closing balance in the prior year.

Appendix 2-Cx - Depreciation and Amortization

Applicants are to provide Appendix 2-C in accordance with the years and corresponding accounting standards listed in the above table.
Appendix 2-C is to be used under all three of the scenarios presented in the table above. In the appendix, the applicant will need to indicate which scenario applies. The appendix is to be duplicated for each year and accounting standard required under the scenario.
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. If the applicant has made any changes to its depreciation policy subsequent to the Board mandated changes, for the year of the change, applicants must complete Appendix 2-C before and after the change. Applicants must also 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.

Appendix 2-E - Account 1575, IFRS-CGAAP Transitional PP&E Amounts (2-EA), Account 1576, Accounting Changes Under CGAAP (2-EB, 2-EC) **CONTACT OEB STAFF IF TAB REQUIRED**

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.

Appendix 2-Y - Summary of Impacts to Revenue Requirement from Transition to MIFRS **CONTACT OEB STAFF IF TAB REQUIRED**

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.

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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
47	1508	ICM-Transformer Station Equipment >50 kV-Conc #5	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1606	Oraganization Costs	$ 25,038	$ -	-$ 25,038	$ -	$ 16,483	$ 1,252	-$ 17,734	$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 1,986,312	$ 129,375	$ -	$ 2,115,688	$ 1,751,731	$ 130,885	$ -	$ 1,882,616	$ 233,071
CEC	1612	Land Rights (Formally known as Account 1906)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1805	Land	$ 258,134	$ -	$ -	$ 258,134	$ -	$ -	$ -	$ -	$ 258,134
47	1808	Buildings	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV York Rd	$ 2,742,162	$ 11,056	$ -	$ 2,753,218	$ 695,361	$ 49,962	$ -	$ 745,323	$ 2,007,894
47	1815	Transformer Station Equipment >50 kV-Conc #5	$ 2,680,846	$ -	$ -	$ 2,680,846	$ 520,865	$ 49,078	$ -	$ 569,943	$ 2,110,903
47	1820	Distribution Station Equipment <50 kV	$ 160,630	$ -	$ -	$ 160,630	$ 160,630	$ -	$ -	$ 160,630	$ -
43.1	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 5,326,408	$ 188,907	-$ 56,502	$ 5,458,813	$ 3,018,089	$ 86,853	-$ 53,678	$ 3,051,263	$ 2,407,549
47	1835	Overhead Conductors & Devices	$ 6,770,695	$ 259,557	-$ 61,079	$ 6,969,173	$ 3,857,229	$ 72,337	-$ 29,307	$ 3,900,259	$ 3,068,914
47	1840	Underground Conduit	$ 5,249,706	$ 343,462	$ -	$ 5,593,168	$ 2,335,600	$ 57,457	$ -	$ 2,393,057	$ 3,200,111
47	1845	Underground Conductors & Devices	$ 9,328,979	$ 483,538	$ -	$ 9,812,518	$ 4,787,840	$ 156,357	$ -	$ 4,944,196	$ 4,868,322
47	1850	Line Transformers	$ 7,775,863	$ 254,423	-$ 162,394	$ 7,867,891	$ 3,919,700	$ 121,301	-$ 91,401	$ 3,949,600	$ 3,918,291
47	1850	Transformer Inventory	$ 176,983	$ 14,263	$ -	$ 191,246	$ 82,588	$ 2,958	$ -	$ 85,546	$ 105,700
47	1850	Transformer Damaged	$ -	$ -	$ -	$ -	-$ 8,710	$ 8,710	$ -	$ -	$ -
47	1850	Transformer Spare	$ 137,810	-$ 43,251	$ -	$ 94,559	$ 16,012	$ 2,428	$ -	$ 18,440	$ 76,119
47	1855	Services Overhead	$ 605,548	$ 13,740	$ -	$ 619,288	$ 140,589	$ 8,661	$ -	$ 149,250	$ 470,038
47	1855	Services Underground	$ 2,534,459	$ 276,278	$ -	$ 2,810,737	$ 675,742	$ 51,569	$ -	$ 727,311	$ 2,083,426
47	1860	Meters	$ 703,416	$ 14,163	-$ 337	$ 717,243	$ 489,312	$ 11,112	-$ 67	$ 500,356	$ 216,886
47	1860	Meters (Smart Meters)	$ 1,675,763	$ 35,905	-$ 5,232	$ 1,706,436	$ 389,694	$ 113,344	-$ 1,393	$ 501,645	$ 1,204,791
47	1860	Meters Inventory	$ 55,046	$ 3,359	$ -	$ 58,405	$ 19,432	$ 2,423	$ -	$ 21,855	$ 36,550
47	1860	Smart Meters Inventory	$ 41,914	-$ 14,985	$ -	$ 26,929	$ 6,393	$ 2,273	$ -	$ 8,666	$ 18,263
47	1860	Meters Inventory CT/PT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1905	Land	$ 49,000	$ -	$ -	$ 49,000	$ -	$ -	$ -	$ -	$ 49,000
47	1908	Buildings & Fixtures	$ 1,046,018	$ 5,717	$ -	$ 1,051,735	$ 383,845	$ 17,314	$ -	$ 401,159	$ 650,575
47	1908	Buildings & Fixtures- PCB Shed	$ 8,690	$ -	$ -	$ 8,690	$ 7,406	$ 321	$ -	$ 7,727	$ 964
13	1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 216,633	$ -	$ -	$ 216,633	$ 178,037	$ 7,215	$ -	$ 185,253	$ 31,381
8	1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50	1920	Computer Equipment - Hardware	$ 414,902	$ 6,033	$ -	$ 420,935	$ 370,020	$ 23,062	$ -	$ 393,082	$ 27,853
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	1930	Transportation Equipment	$ 159,405	$ -	$ -	$ 159,405	$ 108,089	$ 13,459	$ -	$ 121,548	$ 37,857
10	1930	Transportation Equipment > 3 TONS	$ 940,581	$ -	$ -	$ 940,581	$ 396,726	$ 79,258	$ -	$ 475,984	$ 464,597
10	1930	Transportation Equipment Trailers	$ 38,458	$ -	$ -	$ 38,458	$ 38,458	$ -	$ -	$ 38,458	$ -
8	1935	Stores Equipment	$ 24,684	$ -	$ -	$ 24,684	$ 19,419	$ 1,045	$ -	$ 20,464	$ 4,220
8	1940	Tools, Shop & Garage Equipment	$ 471,101	$ 512	$ -	$ 471,613	$ 424,802	$ 15,575	$ -	$ 440,377	$ 31,236
8	1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1955	Communications Equipment	$ 54,383	$ -	$ -	$ 54,383	$ 42,440	$ 3,995	$ -	$ 46,435	$ 7,948
8	1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1960	Miscellaneous Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

$ -	$ -
$ 12,519	$ 8,241

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Fixed Asset Continuity Schedule [1]

47	1970	Load Management Controls Customer Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1975	Load Management Controls Utility Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1980	System Supervisor Equipment	$ 563,920	$ -	$ -	$ 563,920	$ 285,075	$ 50,094	$ -	$ 335,169	$ 228,751
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants-O/H Poles	-$ 238,366	$ -	$ -	-$ 238,366	-$ 66,591	-$ 4,548	$ -	-$ 71,139	-$ 167,227
47	1995	Contributions & Grants-O/H Conductor	-$ 235,221	$ -	$ -	-$ 235,221	-$ 74,213	-$ 3,107	$ -	-$ 77,320	-$ 157,902
47	1995	Contributions & Grants-O/H Services	-$ 146,562	$ -	$ -	-$ 146,562	-$ 50,831	-$ 1,878	$ -	-$ 52,709	-$ 93,853
47	1995	Contributions & Grants-U/G Conduit	-$ 879,222	$ -	$ -	-$ 879,222	-$ 214,228	-$ 11,008	$ -	-$ 225,236	-$ 653,986
47	1995	Contributions & Grants-U/G Conductor	-$ 1,788,778	$ -	$ -	-$ 1,788,778	-$ 585,327	-$ 32,349	$ -	-$ 617,676	-$ 1,171,102
47	1995	Contributions & Grants-U/G Services	-$ 1,606,653	$ -	$ -	-$ 1,606,653	-$ 432,278	-$ 30,625	$ -	-$ 462,903	-$ 1,143,750
47	1995	Contributions & Grants-Transformers	-$ 2,283,741	$ -	$ -	-$ 2,283,741	-$ 672,060	-$ 42,592	$ -	-$ 714,652	-$ 1,569,089
47	1995	Contributions & Grants-Meters	-$ 7,344	$ -	$ -	-$ 7,344	-$ 3,318	-$ 294	$ -	-$ 3,612	-$ 3,732
47	1995	Contributions & Grants-Admin	-$ 13,000	$ -	$ -	-$ 13,000	-$ 3,568	-$ 222	$ -	-$ 3,790	-$ 9,210
47	1995	Contributions & Grants-Rolling Stock	-$ 9,722	$ -	$ -	-$ 9,722	-$ 9,739	$ 17	$ -	-$ 9,722	$ -
47	2440	Def Rev-Contributions & Grants-O/H Poles	$ -	$ 9,252	$ -	$ 9,252	$ -	$ 103	$ -	$ 103	$ 9,150
47	2440	Def Rev-Contributions & Grants-O/H Conductor	$ -	$ 168	$ -	$ 168	$ -	$ 1	$ -	$ 1	$ 166
47	2440	Def Rev-Contributions & Grants-O/H Services	$ -	-$ 15,377	$ -	-$ 15,377	$ -	-$ 128	$ -	-$ 128	-$ 15,249
47	2440	Def Rev-Contributions & Grants-U/G Conduit	$ -	-$ 219,667	$ -	-$ 219,667	$ -	-$ 1,690	$ -	-$ 1,690	-$ 217,977
47	2440	Def Rev-Contributions & Grants-U/G Conductor	$ -	-$ 212,022	$ -	-$ 212,022	$ -	-$ 2,356	$ -	-$ 2,356	-$ 209,667
47	2440	Def Rev-Contributions & Grants-U/G Services	$ -	-$ 207,443	$ -	-$ 207,443	$ -	-$ 2,305	$ -	-$ 2,305	-$ 205,139
47	2440	Def Rev-Contributions & Grants-Transformers	$ -	-$ 63,055	$ -	-$ 63,055	$ -	-$ 701	$ -	-$ 701	-$ 62,354
47	2440	Def Rev-Contributions & Grants-Meters	$ -	-$ 320	$ -	-$ 320	$ -	-$ 6	$ -	-$ 6	-$ 313
47	2440	Def Rev-Contributions & Grants-Admin	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	2440	Def rev-Contributions & Grants-Rolling Stock	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	2440	Def Rev-Contributions & Grants-Stations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43.1	2440	Def rev-Contributions & Grants-Battery	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
						$ -				$ -	$ -
		Sub-Total	**$ 45,014,878**	**$ 1,273,589**	**-$ 310,581**	**$ 45,977,886**	**$ 23,016,745**	**$ 1,006,611**	**-$ 193,582**	**$ 23,829,774**	**$ 22,148,112**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 45,014,878**	**$ 1,273,589**	**-$ 310,581**	**$ 45,977,886**	**$ 23,016,745**	**$ 1,006,611**	**-$ 193,582**	**$ 23,829,774**	**$ 22,148,112**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**$ 1,006,611**			

10		Transportation
8		Stores Equipment
8		Tools, Shop
8		Meas/Testing
8		Communication

Less: *Fully Allocated Depreciation*	
Transportation	-$ 92,717
Stores Equipment	-$ 1,045
Tools, Shop	$ -
Meas/Testing	$ -
1576	-$ 96,075
Deferred Revenue	$ 7,081
Net Depreciation	$ 823,855

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.

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Fixed Asset Continuity Schedule [1]

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.

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Appendix 2-BA

Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year 2015

CCA Class [2]	OEB Account [3]	Description [3]	Cost				Accumulated Depreciation				Net Book Value		
			Opening Balance	Additions [4]	Disposals [6]	Closing Balance	Opening Balance	Additions	Disposals [6]	Closing Balance			
47	1508	ICM-Transformer Station Equipment >50 kV-Conc #5	$ -	$ 2,536,747	$ -	$ 2,536,747	$ -	$ 26,417	$ -	$ 26,417	$ 2,510,330	$ 1,268,373	$ 13,209
N/A	1606	Oraganization Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 2,115,688	$ 108,818	$ -	$ 2,224,505	$ 1,882,616	$ 152,077	$ -	$ 2,034,694	$ 189,812		
CEC	1612	Land Rights (Formally known as Account 1906)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
N/A	1805	Land	$ 258,134	$ -	$ -	$ 258,134	$ -	$ -	$ -	$ -	$ 258,134		
47	1808	Buildings	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
47	1815	Transformer Station Equipment >50 kV York Rd	$ 2,753,218	$ -	$ -	$ 2,753,218	$ 745,323	$ 50,063	$ -	$ 795,386	$ 1,957,831		
47	1815	Transformer Station Equipment >50 kV-Conc #5	$ 2,680,846	$ -	$ -	$ 2,680,846	$ 569,943	$ 49,078	$ -	$ 619,021	$ 2,061,826		
47	1820	Distribution Station Equipment <50 kV	$ 160,630	$ -	$ -	$ 160,630	$ 160,630	$ -	$ -	$ 160,630	$ -		
43.1	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
47	1830	Poles, Towers & Fixtures	$ 5,458,813	$ 178,746	-$ 73,207	$ 5,564,352	$ 3,051,263	$ 90,268	-$ 70,221	$ 3,071,310	$ 2,493,042		
47	1835	Overhead Conductors & Devices	$ 6,969,173	$ 149,660	-$ 134,068	$ 6,984,765	$ 3,900,259	$ 75,369	-$ 125,887	$ 3,849,741	$ 3,135,024		
47	1840	Underground Conduit	$ 5,593,168	$ 205,441	$ -	$ 5,798,609	$ 2,393,057	$ 61,652	$ -	$ 2,454,709	$ 3,343,900		
47	1845	Underground Conductors & Devices	$ 9,812,518	$ 288,464	$ -	$ 10,100,982	$ 4,944,196	$ 164,908	$ -	$ 5,109,104	$ 4,991,877		
47	1850	Line Transformers	$ 7,867,891	$ 221,555	-$ 78,682	$ 8,010,764	$ 3,949,600	$ 125,074	-$ 45,779	$ 4,028,895	$ 3,981,870		
47	1850	Transformer Inventory	$ 191,246	$ 56,545	$ -	$ 247,791	$ 85,546	$ 3,745	$ -	$ 89,291	$ 158,500		
47	1850	Transformer Damaged	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
47	1850	Transformer Spare	$ 94,559	$ 23,793	$ -	$ 118,352	$ 18,440	$ 2,216	$ -	$ 20,656	$ 97,696		
47	1855	Services Overhead	$ 619,288	$ 14,725	$ -	$ 634,013	$ 149,250	$ 8,898	$ -	$ 158,148	$ 475,865		
47	1855	Services Underground	$ 2,810,737	$ 335,556	$ -	$ 3,146,294	$ 727,311	$ 58,367	$ -	$ 785,678	$ 2,360,616		
47	1860	Meters	$ 717,243	$ 9,511	$ -	$ 726,754	$ 500,356	$ 11,070	$ -	$ 511,426	$ 215,328		
47	1860	Meters (Smart Meters)	$ 1,706,436	$ 33,503	$ -	$ 1,739,939	$ 501,645	$ 115,439	$ -	$ 617,084	$ 1,122,856		
47	1860	Meters Inventory	$ 58,405	$ 659	$ -	$ 59,065	$ 21,855	$ 2,524	$ -	$ 24,378	$ 34,686		
47	1860	Smart Meters Inventory	$ 26,929	$ 7,367	$ -	$ 34,296	$ 8,666	$ 2,041	$ -	$ 10,707	$ 23,589		
47	1860	Meters Inventory CT/PT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
N/A	1905	Land	$ 49,000	$ -	$ -	$ 49,000	$ -	$ -	$ -	$ -	$ 49,000		
47	1908	Buildings & Fixtures	$ 1,051,735	$ 7,008	$ -	$ 1,058,742	$ 401,159	$ 17,420	$ -	$ 418,579	$ 640,163		
47	1908	Buildings & Fixtures- PCB Shed	$ 8,690	$ -	$ -	$ 8,690	$ 7,727	$ 321	$ -	$ 8,048	$ 643		
13	1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
8	1915	Office Furniture & Equipment (10 years)	$ 216,633	$ 4,302	$ -	$ 220,935	$ 185,253	$ 7,087	$ -	$ 192,340	$ 28,596		
8	1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
50	1920	Computer Equipment - Hardware	$ 420,935	$ 18,754	$ -	$ 439,689	$ 393,082	$ 21,502	$ -	$ 414,584	$ 25,105		
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
45	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
10	1930	Transportation Equipment	$ 159,405	$ 44,963	-$ 34,599	$ 169,769	$ 121,548	$ 15,430	-$ 34,599	$ 102,380	$ 67,389		
10	1930	Transportation Equipment > 3 TONS	$ 940,581	$ -	$ -	$ 940,581	$ 475,984	$ 79,258	$ -	$ 555,242	$ 385,339		
10	1930	Transportation Equipment Trailers	$ 38,458	$ -	$ -	$ 38,458	$ 38,458	$ -	$ -	$ 38,458	$ -		
8	1935	Stores Equipment	$ 24,684	$ -	$ -	$ 24,684	$ 20,464	$ 1,044	$ -	$ 21,508	$ 3,175		
8	1940	Tools, Shop & Garage Equipment	$ 471,613	$ 3,842	$ -	$ 475,455	$ 440,377	$ 11,984	$ -	$ 452,361	$ 23,094		
8	1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
8	1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
8	1955	Communications Equipment	$ 54,383	$ -	$ -	$ 54,383	$ 46,435	$ 2,869	$ -	$ 49,304	$ 5,079		
8	1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
8	1960	Miscellaneous Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		

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Fixed Asset Continuity Schedule [1]

47	1970	Load Management Controls Customer Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1975	Load Management Controls Utility Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1980	System Supervisor Equipment	$ 563,920	$ -	$ -	$ 563,920	$ 335,169	$ 35,409	$ -	$ 370,578	$ 193,342
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants-O/H Poles	-$ 238,366	$ -	$ -	-$ 238,366	-$ 71,139	-$ 4,548	$ -	-$ 75,686	-$ 162,680
47	1995	Contributions & Grants-O/H Conductor	-$ 235,221	$ -	$ -	-$ 235,221	-$ 77,320	-$ 3,107	$ -	-$ 80,427	-$ 154,794
47	1995	Contributions & Grants-O/H Services	-$ 146,562	$ -	$ -	-$ 146,562	-$ 52,709	-$ 1,878	$ -	-$ 54,587	-$ 91,975
47	1995	Contributions & Grants-U/G Conduit	-$ 879,222	$ -	$ -	-$ 879,222	-$ 225,236	-$ 11,280	$ -	-$ 236,516	-$ 642,706
47	1995	Contributions & Grants-U/G Conductor	-$ 1,788,778	$ -	$ -	-$ 1,788,778	-$ 617,676	-$ 32,681	$ -	-$ 650,357	-$ 1,138,421
47	1995	Contributions & Grants-U/G Services	-$ 1,606,653	$ -	$ -	-$ 1,606,653	-$ 462,903	-$ 30,625	$ -	-$ 493,527	-$ 1,113,125
47	1995	Contributions & Grants-Transformers	-$ 2,283,741	$ -	$ -	-$ 2,283,741	-$ 714,652	-$ 42,859	$ -	-$ 757,511	-$ 1,526,230
47	1995	Contributions & Grants-Meters	-$ 7,344	$ -	$ -	-$ 7,344	-$ 3,612	-$ 294	$ -	-$ 3,906	-$ 3,438
47	1995	Contributions & Grants-Admin	-$ 13,000	$ -	$ -	-$ 13,000	-$ 3,790	-$ 205	$ -	-$ 3,994	-$ 9,006
47	1995	Contributions & Grants-Rolling Stock	-$ 9,722	$ -	$ -	-$ 9,722	-$ 9,722	$ -	$ -	-$ 9,722	$ -
47	2440	Def Rev-Contributions & Grants-O/H Poles	$ 9,252	-$ 4,658	$ -	$ 4,594	$ 103	$ 154	$ -	$ 257	$ 4,337
47	2440	Def Rev-Contributions & Grants-O/H Conductor	$ 168	-$ 4,516	$ -	-$ 4,348	$ 1	-$ 35	$ -	-$ 33	-$ 4,315
47	2440	Def Rev-Contributions & Grants-O/H Services	-$ 15,377	-$ 8,277	$ -	-$ 23,655	-$ 128	-$ 325	$ -	-$ 453	-$ 23,201
47	2440	Def Rev-Contributions & Grants-U/G Conduit	-$ 219,667	-$ 95,395	$ -	-$ 315,062	-$ 1,690	-$ 4,113	$ -	-$ 5,803	-$ 309,259
47	2440	Def Rev-Contributions & Grants-U/G Conductor	-$ 212,022	-$ 108,236	$ -	-$ 320,258	-$ 2,356	-$ 5,914	$ -	-$ 8,270	-$ 311,988
47	2440	Def Rev-Contributions & Grants-U/G Services	-$ 207,443	-$ 262,080	$ -	-$ 469,524	-$ 2,305	-$ 7,522	$ -	-$ 9,827	-$ 459,697
47	2440	Def Rev-Contributions & Grants-Transformers	-$ 63,055	-$ 110,362	$ -	-$ 173,417	-$ 701	-$ 2,627	$ -	-$ 3,328	-$ 170,089
47	2440	Def Rev-Contributions & Grants-Meters	-$ 320	-$ 7,196	$ -	-$ 7,516	-$ 6	-$ 157	$ -	-$ 163	-$ 7,353
47	2440	Def Rev-Contributions & Grants-Admin	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	2440	Def rev-Contributions & Grants-Rolling Stock	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	2440	Def Rev-Contributions & Grants-Stations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43.1	2440	Def rev-Contributions & Grants-Battery	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Sub-Total	**$ 45,977,886**	**$ 3,649,238**	**-$ 320,555**	**$ 49,306,568**	**$ 23,829,774**	**$ 1,043,515**	**-$ 276,486**	**$ 24,596,803**	**$ 24,709,765**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 45,977,886**	**$ 3,649,238**	**-$ 320,555**	**$ 49,306,568**	**$ 23,829,774**	**$ 1,043,515**	**-$ 276,486**	**$ 24,596,803**	**$ 24,709,765**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable [6]									
		Total						**$ 1,043,515**			

10		Transportation
8		Stores Equipment
8		Tools, Shop
8		Meas/Testing
8		Communication

Less: *Fully Allocated Depreciation*	
Transportation	-$ 94,688
Stores Equipment	-$ 1,044
Tools, Shop	$ -
Meas/Testing	$ -
1576	-$ 145,981
Deferred Revenue	$ 20,540
Net Depreciation	$ 822,341

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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		
47	1508	ICM-Transformer Station Equipment >50 kV-Conc #5	$ 2,536,747	$ 47,548	$ -	$ 2,584,295	$ 26,417	$ 53,133	$ -	$ 79,550	$ 2,504,744	$ 2,560,521	$ 52,984
N/A	1606	Oraganization Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 2,224,505	$ 110,456	$ -	$ 2,334,962	$ 2,034,694	$ 132,250	$ -	$ 2,166,943	$ 168,018		
CEC	1612	Land Rights (Formally known as Account 1906)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
N/A	1805	Land	$ 258,134	$ -	$ -	$ 258,134	$ -	$ -	$ -	$ -	$ 258,134		
47	1808	Buildings	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
47	1815	Transformer Station Equipment >50 kV York Rd	$ 2,753,218	$ 29,230	$ -	$ 2,782,447	$ 795,386	$ 50,465	$ -	$ 845,852	$ 1,936,596		
47	1815	Transformer Station Equipment >50 kV-Conc #5	$ 2,680,846	$ -	$ -	$ 2,680,846	$ 619,021	$ 49,212	$ -	$ 668,233	$ 2,012,613		
47	1820	Distribution Station Equipment <50 kV	$ 160,630	$ -	$ -	$ 160,630	$ 160,630	$ -	$ -	$ 160,630	$ -		
43.1	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
47	1830	Poles, Towers & Fixtures	$ 5,564,352	$ 389,988	-$ 59,104	$ 5,895,235	$ 3,071,310	$ 96,080	-$ 57,285	$ 3,110,105	$ 2,785,131		
47	1835	Overhead Conductors & Devices	$ 6,984,765	$ 220,211	-$ 50,524	$ 7,154,452	$ 3,849,741	$ 74,058	-$ 47,985	$ 3,875,815	$ 3,278,637		
47	1840	Underground Conduit	$ 5,798,609	$ 242,371	$ -	$ 6,040,980	$ 2,454,709	$ 65,263	$ -	$ 2,519,972	$ 3,521,008		
47	1845	Underground Conductors & Devices	$ 10,100,982	$ 490,830	$ -	$ 10,591,812	$ 5,109,104	$ 173,949	$ -	$ 5,283,053	$ 5,308,759		
47	1850	Line Transformers	$ 8,010,764	$ 793,436	-$ 107,635	$ 8,696,566	$ 4,028,895	$ 134,855	-$ 74,223	$ 4,089,527	$ 4,607,039		
47	1850	Transformer Inventory	$ 247,791	-$ 67,705	$ -	$ 180,086	$ 89,291	$ 3,621	$ -	$ 92,911	$ 87,174		
47	1850	Transformer Damaged	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
47	1850	Transformer Spare	$ 118,352	$ 45,642	$ -	$ 163,995	$ 20,656	$ 2,988	$ -	$ 23,644	$ 140,351		
47	1855	Services Overhead	$ 634,013	$ 10,231	$ -	$ 644,244	$ 158,148	$ 9,128	$ -	$ 167,276	$ 476,968		
47	1855	Services Underground	$ 3,146,294	$ 282,564	$ -	$ 3,428,858	$ 785,678	$ 65,354	$ -	$ 851,032	$ 2,577,826		
47	1860	Meters	$ 726,754	$ 52,668	-$ 4,999	$ 774,423	$ 511,426	$ 11,926	-$ 1,992	$ 521,359	$ 253,064		
47	1860	Meters (Smart Meters)	$ 1,739,939	$ 93,188	-$ 1,086	$ 1,832,041	$ 617,084	$ 119,955	-$ 334	$ 736,705	$ 1,095,336		
47	1860	Meters Inventory	$ 59,065	-$ 18,903	$ -	$ 40,162	$ 24,378	$ 2,159	$ -	$ 26,537	$ 13,625		
47	1860	Smart Meters Inventory	$ 34,296	-$ 590	$ -	$ 33,706	$ 10,707	$ 2,267	$ -	$ 12,974	$ 20,733		
47	1860	Meters Inventory CT/PT	$ -	$ 5,962	$ -	$ 5,962	$ -	$ 75	$ -	$ 75	$ 5,887		
N/A	1905	Land	$ 49,000	$ -	$ -	$ 49,000	$ -	$ -	$ -	$ -	$ 49,000		
47	1908	Buildings & Fixtures	$ 1,058,742	$ 81,142	$ -	$ 1,139,885	$ 418,579	$ 18,202	$ -	$ 436,781	$ 703,103		
47	1908	Buildings & Fixtures- PCB Shed	$ 8,690	$ -	$ -	$ 8,690	$ 8,048	$ 322	$ -	$ 8,369	$ 321		
13	1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
8	1915	Office Furniture & Equipment (10 years)	$ 220,935	$ 1,542	$ -	$ 222,477	$ 192,340	$ 6,615	$ -	$ 198,955	$ 23,522		
8	1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
50	1920	Computer Equipment - Hardware	$ 439,689	$ 9,825	$ -	$ 449,515	$ 414,584	$ 16,360	$ -	$ 430,944	$ 18,570		
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
45	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
10	1930	Transportation Equipment	$ 169,769	$ -	$ -	$ 169,769	$ 102,380	$ 19,811	$ -	$ 122,191	$ 47,578		
10	1930	Transportation Equipment > 3 TONS	$ 940,581	$ -	$ -	$ 940,581	$ 555,242	$ 79,475	$ -	$ 634,717	$ 305,864		
10	1930	Transportation Equipment Trailers	$ 38,458	$ -	$ -	$ 38,458	$ 38,458	$ -	$ -	$ 38,458	$ -		
8	1935	Stores Equipment	$ 24,684	$ -	$ -	$ 24,684	$ 21,508	$ 1,047	$ -	$ 22,555	$ 2,128		
8	1940	Tools, Shop & Garage Equipment	$ 475,455	$ 13,286	$ -	$ 488,741	$ 452,361	$ 8,478	$ -	$ 460,839	$ 27,902		
8	1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
8	1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
8	1955	Communications Equipment	$ 54,383	$ -	$ -	$ 54,383	$ 49,304	$ 1,767	$ -	$ 51,071	$ 3,312		
8	1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
8	1960	Miscellaneous Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		

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Appendix 2-BA

Fixed Asset Continuity Schedule [1]

47	1970	Load Management Controls Customer Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1975	Load Management Controls Utility Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1980	System Supervisor Equipment	$ 563,920	$ 43,204	$ -	$ 607,124	$ 370,578	$ 25,005	$ -	$ 395,582	$ 211,541
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants-O/H Poles	-$ 238,366	$ -	$ -	-$ 238,366	-$ 75,686	-$ 4,548	$ -	-$ 80,234	-$ 158,132
47	1995	Contributions & Grants-O/H Conductor	-$ 235,221	$ -	$ -	-$ 235,221	-$ 80,427	-$ 3,107	$ -	-$ 83,534	-$ 151,687
47	1995	Contributions & Grants-O/H Services	-$ 146,562	$ -	$ -	-$ 146,562	-$ 54,587	-$ 1,878	$ -	-$ 56,465	-$ 90,097
47	1995	Contributions & Grants-U/G Conduit	-$ 879,222	$ -	$ -	-$ 879,222	-$ 236,516	-$ 11,280	$ -	-$ 247,796	-$ 631,426
47	1995	Contributions & Grants-U/G Conductor	-$ 1,788,778	$ -	$ -	-$ 1,788,778	-$ 650,357	-$ 32,681	$ -	-$ 683,037	-$ 1,105,741
47	1995	Contributions & Grants-U/G Services	-$ 1,606,653	$ -	$ -	-$ 1,606,653	-$ 493,527	-$ 30,625	$ -	-$ 524,152	-$ 1,082,501
47	1995	Contributions & Grants-Transformers	-$ 2,283,741	$ -	$ -	-$ 2,283,741	-$ 757,511	-$ 42,859	$ -	-$ 800,370	-$ 1,483,371
47	1995	Contributions & Grants-Meters	-$ 7,344	$ -	$ -	-$ 7,344	-$ 3,906	-$ 294	$ -	-$ 4,199	-$ 3,144
47	1995	Contributions & Grants-Admin	-$ 13,000	$ -	$ -	-$ 13,000	-$ 3,994	-$ 205	$ -	-$ 4,199	-$ 8,801
47	1995	Contributions & Grants-Rolling Stock	-$ 9,722	$ -	$ -	-$ 9,722	-$ 9,722	$ -	$ -	-$ 9,722	$ -
47	2440	Def Rev-Contributions & Grants-O/H Poles	$ 4,594	-$ 200,138	$ -	-$ 195,544	$ 257	-$ 2,122	$ -	-$ 1,865	-$ 193,679
47	2440	Def Rev-Contributions & Grants-O/H Conductor	-$ 4,348	-$ 83,434	$ -	-$ 87,783	-$ 33	-$ 768	$ -	-$ 801	-$ 86,981
47	2440	Def Rev-Contributions & Grants-O/H Services	-$ 23,655	-$ 4,549	$ -	-$ 28,204	-$ 453	-$ 432	$ -	-$ 886	-$ 27,318
47	2440	Def Rev-Contributions & Grants-U/G Conduit	-$ 315,062	-$ 128,955	$ -	-$ 444,017	-$ 5,803	-$ 5,839	$ -	-$ 11,642	-$ 432,375
47	2440	Def Rev-Contributions & Grants-U/G Conductor	-$ 320,258	-$ 281,791	$ -	-$ 602,049	-$ 8,270	-$ 10,248	$ -	-$ 18,518	-$ 583,531
47	2440	Def Rev-Contributions & Grants-U/G Services	-$ 469,524	-$ 195,466	$ -	-$ 664,990	-$ 9,827	-$ 12,606	$ -	-$ 22,433	-$ 642,558
47	2440	Def Rev-Contributions & Grants-Transformers	-$ 173,417	-$ 658,899	$ -	-$ 832,316	-$ 3,328	-$ 11,175	$ -	-$ 14,503	-$ 817,813
47	2440	Def Rev-Contributions & Grants-Meters	-$ 7,516	-$ 50,044	$ -	-$ 57,560	-$ 163	-$ 1,302	$ -	-$ 1,465	-$ 56,096
47	2440	Def Rev-Contributions & Grants-Admin	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	2440	Def rev-Contributions & Grants-Rolling Stock	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	2440	Def Rev-Contributions & Grants-Stations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43.1	2440	Def rev-Contributions & Grants-Battery	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Sub-Total	**$ 49,306,568**	**$ 1,272,851**	**-$ 223,348**	**$ 50,356,071**	**$ 24,596,803**	**$ 1,051,852**	**-$ 181,818**	**$ 25,466,836**	**$ 24,889,235**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 49,306,568**	**$ 1,272,851**	**-$ 223,348**	**$ 50,356,071**	**$ 24,596,803**	**$ 1,051,852**	**-$ 181,818**	**$ 25,466,836**	**$ 24,889,235**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable [6]									
		Total						**$ 1,051,852**			

10		Transportation
8		Stores Equipment
8		Tools, Shop
8		Meas/Testing
8		Communication

Less: *Fully Allocated Depreciation*	
Transportation	-$ 99,286
Stores Equipment	-$ 1,047
Tools, Shop	$ -
Meas/Testing	$ -
1576	-$ 200,950
Deferred Revenue	$ 44,491
Net Depreciation	$ 795,059

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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		
47	1508	ICM-Transformer Station Equipment >50 kV-Conc #5	$ 2,584,295	-$ 18,767	$ -	$ 2,565,528	$ 79,550	$ 53,433	$ -	$ 132,983	$ 2,432,544	$ 2,574,911	#######
N/A	1606	Oraganization Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 2,334,962	$ 128,951	$ -	$ 2,463,912	$ 2,166,943	$ 116,146	$ -	$ 2,283,089	$ 180,823		
CEC	1612	Land Rights (Formally known as Account 1906)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
N/A	1805	Land	$ 258,134	$ -	$ -	$ 258,134	$ -	$ -	$ -	$ -	$ 258,134		
47	1808	Buildings	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
47	1815	Transformer Station Equipment >50 kV York Rd	$ 2,782,447	$ -	$ -	$ 2,782,447	$ 845,852	$ 50,594	$ -	$ 896,446	$ 1,886,002		
47	1815	Transformer Station Equipment >50 kV-Conc #5	$ 2,680,846	$ 62,902	$ -	$ 2,743,749	$ 668,233	$ 49,650	$ -	$ 717,883	$ 2,025,866		
47	1820	Distribution Station Equipment <50 kV	$ 160,630	$ -	-$ 160,630	$ -	$ 160,630	$ -	-$ 160,630	$ -	$ -		
43.1	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
47	1830	Poles, Towers & Fixtures	$ 5,895,235	$ 200,277	-$ 117,944	$ 5,977,568	$ 3,110,105	$ 94,854	-$ 106,115	$ 3,098,844	$ 2,878,725		
47	1835	Overhead Conductors & Devices	$ 7,154,452	$ 204,722	-$ 141,618	$ 7,217,557	$ 3,875,815	$ 76,723	-$ 101,049	$ 3,851,489	$ 3,366,068		
47	1840	Underground Conduit	$ 6,040,980	$ 79,252	$ -	$ 6,120,232	$ 2,519,972	$ 67,625	$ -	$ 2,587,596	$ 3,532,635		
47	1845	Underground Conductors & Devices	$ 10,591,812	$ 153,950	$ -	$ 10,745,762	$ 5,283,053	$ 180,731	$ -	$ 5,463,785	$ 5,281,978		
47	1850	Line Transformers	$ 8,696,566	$ 337,663	-$ 165,407	$ 8,868,822	$ 4,089,527	$ 144,996	-$ 116,427	$ 4,118,096	$ 4,750,727		
47	1850	Transformer Inventory	$ 180,086	-$ 11,493	$ -	$ 168,592	$ 92,911	$ 2,741	$ -	$ 95,652	$ 72,940		
47	1850	Transformer Damaged	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
47	1850	Transformer Spare	$ 163,995	-$ 6,053	$ -	$ 157,942	$ 23,644	$ 3,428	$ -	$ 27,071	$ 130,871		
47	1855	Services Overhead	$ 644,244	$ 5,770	$ -	$ 650,014	$ 167,276	$ 9,240	$ -	$ 176,516	$ 473,498		
47	1855	Services Underground	$ 3,428,858	$ 198,083	$ -	$ 3,626,941	$ 851,032	$ 70,575	$ -	$ 921,607	$ 2,705,334		
47	1860	Meters	$ 774,423	$ 4,774	-$ 1,458	$ 777,739	$ 521,359	$ 12,215	-$ 1,363	$ 532,211	$ 245,528		
47	1860	Meters (Smart Meters)	$ 1,832,041	$ 71,670	$ -	$ 1,903,711	$ 736,705	$ 125,083	$ -	$ 861,787	$ 1,041,924		
47	1860	Meters Inventory	$ 40,162	$ 4,638	$ -	$ 44,799	$ 26,537	$ 1,873	$ -	$ 28,410	$ 16,389		
47	1860	Smart Meters Inventory	$ 33,706	-$ 1,661	$ -	$ 32,045	$ 12,974	$ 2,345	$ -	$ 15,319	$ 16,726		
47	1860	Meters Inventory CT/PT	$ 5,962	$ 346	$ -	$ 6,308	$ 75	$ -	$ -	$ 75	$ 6,233		
N/A	1905	Land	$ 49,000	$ -	$ -	$ 49,000	$ -	$ -	$ -	$ -	$ 49,000		
47	1908	Buildings & Fixtures	$ 1,139,885	$ 49,690	$ -	$ 1,189,575	$ 436,781	$ 19,245	$ -	$ 456,026	$ 733,549		
47	1908	Buildings & Fixtures- PCB Shed	$ 8,690	$ -	$ -	$ 8,690	$ 8,369	$ 321	$ -	$ 8,690	$ -		
13	1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
8	1915	Office Furniture & Equipment (10 years)	$ 222,477	$ 4,854	$ -	$ 227,332	$ 198,955	$ 6,029	$ -	$ 204,984	$ 22,347		
8	1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
50	1920	Computer Equipment - Hardware	$ 449,515	$ 17,584	$ -	$ 467,098	$ 430,944	$ 13,463	$ -	$ 444,407	$ 22,691		
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
45	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
10	1930	Transportation Equipment	$ 169,769	$ -	$ -	$ 169,769	$ 122,191	$ 19,729	$ -	$ 141,919	$ 27,849		
10	1930	Transportation Equipment > 3 TONS	$ 940,581	$ -	$ -	$ 940,581	$ 634,717	$ 70,504	$ -	$ 705,222	$ 235,359		
10	1930	Transportation Equipment Trailers	$ 38,458	$ 45,650	$ -	$ 84,108	$ 38,458	$ 1,522	$ -	$ 39,980	$ 44,128		
8	1935	Stores Equipment	$ 24,684	$ -	$ -	$ 24,684	$ 22,555	$ 954	$ -	$ 23,509	$ 1,175		
8	1940	Tools, Shop & Garage Equipment	$ 488,741	$ 9,498	$ -	$ 498,239	$ 460,839	$ 7,715	$ -	$ 468,554	$ 29,685		
8	1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
8	1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
8	1955	Communications Equipment	$ 54,383	$ -	$ -	$ 54,383	$ 51,071	$ 1,762	$ -	$ 52,833	$ 1,550		
8	1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
8	1960	Miscellaneous Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		

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Appendix 2-BA

Fixed Asset Continuity Schedule [1]

47	1970	Load Management Controls Customer Premises	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
47	1975	Load Management Controls Utility Premises	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
47	1980	System Supervisor Equipment	$	607,124	$	60,943	$	-	$	668,067	$	395,582	$	27,662	$	-	$	423,244	$	244,822		
47	1985	Miscellaneous Fixed Assets	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
47	1990	Other Tangible Property	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
47	1995	Contributions & Grants-O/H Poles	-$	238,366	$	-	$	-	-$	238,366	-$	80,234	-$	4,548	$	-	-$	84,781	-$	153,585		
47	1995	Contributions & Grants-O/H Conductor	-$	235,221	$	-	$	-	-$	235,221	-$	83,534	-$	3,107	$	-	-$	86,642	-$	148,580		
47	1995	Contributions & Grants-O/H Services	-$	146,562	$	-	$	-	-$	146,562	-$	56,465	-$	1,878	$	-	-$	58,343	-$	88,219		
47	1995	Contributions & Grants-U/G Conduit	-$	879,222	$	-	$	-	-$	879,222	-$	247,796	-$	11,280	$	-	-$	259,076	-$	620,146		
47	1995	Contributions & Grants-U/G Conductor	-$	1,788,778	$	-	$	-	-$	1,788,778	-$	683,037	-$	32,681	$	-	-$	715,718	-$	1,073,060		
47	1995	Contributions & Grants-U/G Services	-$	1,606,653	$	-	$	-	-$	1,606,653	-$	524,152	-$	30,625	$	-	-$	554,777	-$	1,051,876		
47	1995	Contributions & Grants-Transformers	-$	2,283,741	$	-	$	-	-$	2,283,741	-$	800,370	-$	42,859	$	-	-$	843,229	-$	1,440,512		
47	1995	Contributions & Grants-Meters	-$	7,344	$	-	$	-	-$	7,344	-$	4,199	-$	294	$	-	-$	4,493	-$	2,851		
47	1995	Contributions & Grants-Admin	-$	13,000	$	-	$	-	-$	13,000	-$	4,199	-$	205	$	-	-$	4,404	-$	8,596		
47	1995	Contributions & Grants-Rolling Stock	-$	9,722	$	-	$	-	-$	9,722	-$	9,722	$	-	$	-	-$	9,722	$	-		
47	2440	Def Rev-Contributions & Grants-O/H Poles	-$	195,544	-$	5,411	$	-	-$	200,955	-$	1,865	-$	4,406	$	-	-$	6,271	-$	194,684		
47	2440	Def Rev-Contributions & Grants-O/H Conductor	-$	87,783	-$	5,713	$	-	-$	93,496	-$	801	-$	1,511	$	-	-$	2,312	-$	91,184		
47	2440	Def Rev-Contributions & Grants-O/H Services	-$	28,204	-$	5,774	$	-	-$	33,978	-$	886	-$	518	$	-	-$	1,404	-$	32,574		
47	2440	Def Rev-Contributions & Grants-U/G Conduit	-$	444,017	-$	12,498	$	-	-$	456,515	-$	11,642	-$	6,927	$	-	-$	18,569	-$	437,946		
47	2440	Def Rev-Contributions & Grants-U/G Conductor	-$	602,049	-$	60,737	$	-	-$	662,785	-$	18,518	-$	14,054	$	-	-$	32,572	-$	630,214		
47	2440	Def Rev-Contributions & Grants-U/G Services	-$	664,990	-$	115,089	$	-	-$	780,080	-$	22,433	-$	16,056	$	-	-$	38,489	-$	741,591		
47	2440	Def Rev-Contributions & Grants-Transformers	-$	832,316	-$	102,696	$	-	-$	935,013	-$	14,503	-$	19,637	$	-	-$	34,140	-$	900,873		
47	2440	Def Rev-Contributions & Grants-Meters	-$	57,560	-$	12,035	$	-	-$	69,596	-$	1,465	-$	2,543	$	-	-$	4,008	-$	65,588		
47	2440	Def Rev-Contributions & Grants-Admin	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-		
47	2440	Def rev-Contributions & Grants-Rolling Stock	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-		
47	2440	Def Rev-Contributions & Grants-Stations	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-		
43.1	2440	Def rev-Contributions & Grants-Battery	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-		
			$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-		
		Sub-Total	**$**	**50,356,071**	**$**	**1,283,291**	**-$**	**587,057**	**$**	**51,052,304**	**$**	**25,466,836**	**$**	**1,038,029**	**-$**	**485,585**	**$**	**26,019,280**	**$**	**25,033,024**
		Less Socialized Renewable Energy Generation Investments (input as negative)							$	-							$	-	$	-
		Less Other Non Rate-Regulated Utility Assets (input as negative)							$	-							$	-	$	-
		Total PP&E	**$**	**50,356,071**	**$**	**1,283,291**	**-$**	**587,057**	**$**	**51,052,304**	**$**	**25,466,836**	**$**	**1,038,029**	**-$**	**485,585**	**$**	**26,019,280**	**$**	**25,033,024**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable [6]																		
		Total											**$**	**1,038,029**						

10		Transportation
8		Stores Equipment
8		Tools, Shop
8		Meas/Testing
8		Communication

Less: *Fully Allocated Depreciation*	
Transportation	-$ 91,755
Stores Equipment	-$ 954
Tools, Shop	$ -
Meas/Testing	$ -
1576	-$ 239,782
Deferred Revenue	$ 65,652
Net Depreciation	$ 771,190

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Appendix 2-BA

Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year 2018

			Cost				Accumulated Depreciation					
CCA Class [2]	**OEB Account** [3]	**Description** [3]	**Opening Balance**	**Additions** [4]	**Disposals** [6]	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals** [6]	**Closing Balance**	**Net Book Value**	
47	1508	ICM-Transformer Station Equipment >50 kV-Conc #5	$ 2,565,528	$ -	$ -	$ 2,565,528	$ 132,983	$ 53,433	$ -	$ 186,416	$ 2,379,111	$ 2,565,528 #######
N/A	1606	Oraganization Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ - $ -
12	1611	Computer Software (Formally known as Account 1925)	$ 2,463,912	$ 14,250	$ -	$ 2,478,162	$ 2,283,089	$ 100,314	$ -	$ 2,383,403	$ 94,760	
CEC	1612	Land Rights (Formally known as Account 1906)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
N/A	1805	Land	$ 258,134	$ -	$ -	$ 258,134	$ -	$ -	$ -	$ -	$ 258,134	
47	1808	Buildings	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
47	1815	Transformer Station Equipment >50 kV York Rd	$ 2,782,447	$ -	$ -	$ 2,782,447	$ 896,446	$ 50,594	$ -	$ 947,040	$ 1,835,407	
47	1815	Transformer Station Equipment >50 kV-Conc #5	$ 2,743,749	$ 165,000	$ -	$ 2,908,749	$ 717,883	$ 51,721	$ -	$ 769,604	$ 2,139,145	
47	1820	Distribution Station Equipment <50 kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
43.1	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
47	1830	Poles, Towers & Fixtures	$ 5,977,568	$ 1,032,487	$ -	$ 7,010,056	$ 3,098,844	$ 107,580	$ -	$ 3,206,423	$ 3,803,632	
47	1835	Overhead Conductors & Devices	$ 7,217,557	$ 672,255	$ -	$ 7,889,812	$ 3,851,489	$ 83,341	$ -	$ 3,934,830	$ 3,954,982	
47	1840	Underground Conduit	$ 6,120,232	$ 420,002	$ -	$ 6,540,234	$ 2,587,596	$ 71,438	$ -	$ 2,659,034	$ 3,881,200	
47	1845	Underground Conductors & Devices	$ 10,745,762	$ 544,852	$ -	$ 11,290,614	$ 5,463,785	$ 188,496	$ -	$ 5,652,280	$ 5,638,334	
47	1850	Line Transformers	$ 8,868,822	$ 253,208	$ -	$ 9,122,030	$ 4,118,096	$ 149,976	$ -	$ 4,268,072	$ 4,853,958	
47	1850	Transformer Inventory	$ 168,592	$ -	$ -	$ 168,592	$ 95,652	$ 2,613	$ -	$ 98,265	$ 70,327	
47	1850	Transformer Damaged	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
47	1850	Transformer Spare	$ 157,942	$ -	$ -	$ 157,942	$ 27,071	$ 3,360	$ -	$ 30,431	$ 127,510	
47	1855	Services Overhead	$ 650,014	$ 85,000	$ -	$ 735,014	$ 176,516	$ 9,996	$ -	$ 186,512	$ 548,502	
47	1855	Services Underground	$ 3,626,941	$ 817,896	$ -	$ 4,444,837	$ 921,607	$ 81,864	$ -	$ 1,003,471	$ 3,441,366	
47	1860	Meters	$ 777,739	$ 44,971	$ -	$ 822,710	$ 532,211	$ 12,659	$ -	$ 544,870	$ 277,840	
47	1860	Meters (Smart Meters)	$ 1,903,711	$ 46,830	$ -	$ 1,950,541	$ 861,787	$ 129,032	$ -	$ 990,820	$ 959,721	
47	1860	Meters Inventory	$ 44,799	$ -	$ -	$ 44,799	$ 28,410	$ 1,781	$ -	$ 30,191	$ 14,608	
47	1860	Smart Meters Inventory	$ 32,045	$ -	$ -	$ 32,045	$ 15,319	$ 2,136	$ -	$ 17,455	$ 14,590	
47	1860	Meters Inventory CT/PT	$ 6,308	$ -	$ -	$ 6,308	$ 75	$ 158	$ -	$ 232	$ 6,076	
N/A	1905	Land	$ 49,000	$ -	$ -	$ 49,000	$ -	$ -	$ -	$ -	$ 49,000	
47	1908	Buildings & Fixtures	$ 1,189,575	$ 52,260	$ -	$ 1,241,835	$ 456,026	$ 20,094	$ -	$ 476,121	$ 765,715	
47	1908	Buildings & Fixtures- PCB Shed	$ 8,690	$ -	$ -	$ 8,690	$ 8,690	$ -	$ -	$ 8,690	$ -	
13	1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
8	1915	Office Furniture & Equipment (10 years)	$ 227,332	$ 6,078	$ -	$ 233,409	$ 204,984	$ 5,966	$ -	$ 210,951	$ 22,459	
8	1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
50	1920	Computer Equipment - Hardware	$ 467,098	$ 15,000	$ -	$ 482,098	$ 444,407	$ 14,762	$ -	$ 459,169	$ 22,929	
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
45	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
10	1930	Transportation Equipment	$ 169,769	$ -	$ -	$ 169,769	$ 141,919	$ 14,361	$ -	$ 156,280	$ 13,489	
10	1930	Transportation Equipment > 3 TONS	$ 940,581	$ 364,295	$ -	$ 1,304,876	$ 705,222	$ 80,108	$ -	$ 785,330	$ 519,546	
10	1930	Transportation Equipment Trailers	$ 84,108	$ -	$ -	$ 84,108	$ 39,980	$ 3,043	$ -	$ 43,023	$ 41,085	
8	1935	Stores Equipment	$ 24,684	$ 5,000	$ -	$ 29,684	$ 23,509	$ 1,048	$ -	$ 24,557	$ 5,127	
8	1940	Tools, Shop & Garage Equipment	$ 498,239	$ 41,897	$ -	$ 540,136	$ 468,554	$ 9,354	$ -	$ 477,908	$ 62,228	
8	1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
8	1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
8	1955	Communications Equipment	$ 54,383	$ -	$ -	$ 54,383	$ 52,833	$ 1,163	$ -	$ 53,996	$ 387	
8	1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
8	1960	Miscellaneous Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

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Fixed Asset Continuity Schedule [1]

47	1970	Load Management Controls Customer Premises	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
47	1975	Load Management Controls Utility Premises	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
47	1980	System Supervisor Equipment	$	668,067	$	120,000	$	-	$	788,067	$	423,244	$	35,821	$	-	$	459,066	$	329,001
47	1985	Miscellaneous Fixed Assets	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
47	1990	Other Tangible Property	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
47	1995	Contributions & Grants-O/H Poles	-$	238,366	$	-	$	-	-$	238,366	-$	84,781	-$	4,548	$	-	-$	89,329	-$	149,037
47	1995	Contributions & Grants-O/H Conductor	-$	235,221	$	-	$	-	-$	235,221	-$	86,642	-$	3,107	$	-	-$	89,749	-$	145,473
47	1995	Contributions & Grants-O/H Services	-$	146,562	$	-	$	-	-$	146,562	-$	58,343	-$	1,878	$	-	-$	60,221	-$	86,341
47	1995	Contributions & Grants-U/G Conduit	-$	879,222	$	-	$	-	-$	879,222	-$	259,076	-$	11,280	$	-	-$	270,356	-$	608,866
47	1995	Contributions & Grants-U/G Conductor	-$	1,788,778	$	-	$	-	-$	1,788,778	-$	715,718	-$	32,681	$	-	-$	748,399	-$	1,040,379
47	1995	Contributions & Grants-U/G Services	-$	1,606,653	$	-	$	-	-$	1,606,653	-$	554,777	-$	30,625	$	-	-$	585,401	-$	1,021,251
47	1995	Contributions & Grants-Transformers	-$	2,283,741	$	-	$	-	-$	2,283,741	-$	843,229	-$	42,859	$	-	-$	886,088	-$	1,397,653
47	1995	Contributions & Grants-Meters	-$	7,344	$	-	$	-	-$	7,344	-$	4,493	-$	294	$	-	-$	4,787	-$	2,557
47	1995	Contributions & Grants-Admin	-$	13,000	$	-	$	-	-$	13,000	-$	4,404	-$	205	$	-	-$	4,608	-$	8,392
47	1995	Contributions & Grants-Rolling Stock	-$	9,722	$	-	$	-	-$	9,722	-$	9,722	$	-	$	-	-$	9,722	$	-
47	2440	Def Rev-Contributions & Grants-O/H Poles	-$	200,955	-$	341,390	$	-	-$	542,345	-$	6,271	-$	8,259	$	-	-$	14,529	-$	527,815
47	2440	Def Rev-Contributions & Grants-O/H Conductor	-$	93,496	-$	277,728	$	-	-$	371,224	-$	2,312	-$	3,873	$	-	-$	6,185	-$	365,039
47	2440	Def Rev-Contributions & Grants-O/H Services	-$	33,978	-$	65,000	$	-	-$	98,978	-$	1,404	-$	1,108	$	-	-$	2,512	-$	96,466
47	2440	Def Rev-Contributions & Grants-U/G Conduit	-$	456,515	-$	331,732	$	-	-$	788,247	-$	18,569	-$	9,575	$	-	-$	28,144	-$	760,103
47	2440	Def Rev-Contributions & Grants-U/G Conductor	-$	662,785	-$	254,859	$	-	-$	917,644	-$	32,572	-$	17,560	$	-	-$	50,132	-$	867,512
47	2440	Def Rev-Contributions & Grants-U/G Services	-$	780,080	-$	305,716	$	-	-$	1,085,796	-$	38,489	-$	20,732	$	-	-$	59,221	-$	1,026,575
47	2440	Def Rev-Contributions & Grants-Transformers	-$	935,013	-$	216,750	$	-	-$	1,151,763	-$	34,140	-$	23,186	$	-	-$	57,326	-$	1,094,436
47	2440	Def Rev-Contributions & Grants-Meters	-$	69,596	-$	30,771	$	-	-$	100,366	-$	4,008	-$	3,399	$	-	-$	7,407	-$	92,959
47	2440	Def Rev-Contributions & Grants-Admin	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
47	2440	Def rev-Contributions & Grants-Rolling Stock	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
47	2440	Def Rev-Contributions & Grants-Stations	$	-	-$	160,000	$	-	-$	160,000	$	-	-$	1,778	$	-	-$	1,778	-$	158,222
43.1	2440	Def rev-Contributions & Grants-Battery	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
			$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
		Sub-Total	**$**	**51,052,304**	**$**	**2,717,335**	**$**	**-**	**$**	**53,769,640**	**$**	**26,019,280**	**$**	**1,069,267**	**$**	**-**	**$**	**27,088,547**	**$**	**26,681,092**
		Less Socialized Renewable Energy Generation Investments (input as negative)							$	-							$	-	$	-
		Less Other Non Rate-Regulated Utility Assets (input as negative)							$	-							$	-	$	-
		Total PP&E	**$**	**51,052,304**	**$**	**2,717,335**	**$**	**-**	**$**	**53,769,640**	**$**	**26,019,280**	**$**	**1,069,267**	**$**	**-**	**$**	**27,088,547**	**$**	**26,681,092**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable [6]																	
		Total											**$**	**1,069,267**					

10		Transportation
8		Stores Equipment
8		Tools, Shop
8		Meas/Testing
8		Communication

Less: *Fully Allocated Depreciation*		
Transportation	-$	97,512
Stores Equipment	-$	1,048
Tools, Shop	$	-
Meas/Testing	$	-
1576	-$	277,138
Deferred Revenue	$	89,470
Net Depreciation	$	783,039

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Appendix 2-BA

Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year 2019

CCA Class [2]	OEB Account [3]	Description [3]	Cost				Accumulated Depreciation				Net Book Value		
			Opening Balance	Additions [4]	Disposals [6]	Closing Balance	Opening Balance	Additions	Disposals [6]	Closing Balance			
47	1508	ICM-Transformer Station Equipment >50 kV-Conc #5	$ 2,565,528	$ -	$ -	$ 2,565,528	$ 186,416	$ 53,433	$ -	$ 239,849	$ 2,325,679	$ 2,565,528	#######
N/A	1606	Oraganization Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 2,478,162	$ 5,150	$ -	$ 2,483,312	$ 2,383,403	$ 67,001	$ -	$ 2,450,404	$ 32,908		
CEC	1612	Land Rights (Formally known as Account 1906)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
N/A	1805	Land	$ 258,134	$ -	$ -	$ 258,134	$ -	$ -	$ -	$ -	$ 258,134		
47	1808	Buildings	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
47	1815	Transformer Station Equipment >50 kV York Rd	$ 2,782,447	$ 3,310,000	$ -	$ 6,092,447	$ 947,040	$ 84,029	$ -	$ 1,031,069	$ 5,061,379		
47	1815	Transformer Station Equipment >50 kV-Conc #5	$ 2,908,749	$ -	-$ 335,048	$ 2,573,701	$ 769,604	$ 53,221	-$ 110,001	$ 712,824	$ 1,860,876		
47	1820	Distribution Station Equipment <50 kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
43.1	1825	Storage Battery Equipment	$ -	$ 442,340	$ -	$ 442,340	$ -	$ 22,117	$ -	$ 22,117	$ 420,223		
47	1830	Poles, Towers & Fixtures	$ 7,010,056	$ 344,250	$ -	$ 7,354,306	$ 3,206,423	$ 122,877	$ -	$ 3,329,300	$ 4,025,006		
47	1835	Overhead Conductors & Devices	$ 7,889,812	$ 280,550	$ -	$ 8,170,362	$ 3,934,830	$ 91,281	$ -	$ 4,026,111	$ 4,144,251		
47	1840	Underground Conduit	$ 6,540,234	$ 176,800	$ -	$ 6,717,034	$ 2,659,034	$ 76,029	$ -	$ 2,735,063	$ 3,981,971		
47	1845	Underground Conductors & Devices	$ 11,290,614	$ 181,950	$ -	$ 11,472,564	$ 5,652,280	$ 196,571	$ -	$ 5,848,852	$ 5,623,712		
47	1850	Line Transformers	$ 9,122,030	$ 365,800	$ -	$ 9,487,830	$ 4,268,072	$ 156,854	$ -	$ 4,424,926	$ 5,062,904		
47	1850	Transformer Inventory	$ 168,592	$ -	$ -	$ 168,592	$ 98,265	$ 2,613	$ -	$ 100,878	$ 67,714		
47	1850	Transformer Damaged	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
47	1850	Transformer Spare	$ 157,942	$ -	$ -	$ 157,942	$ 30,431	$ 3,360	$ -	$ 33,792	$ 124,150		
47	1855	Services Overhead	$ 735,014	$ 40,750	$ -	$ 775,764	$ 186,512	$ 11,044	$ -	$ 197,556	$ 578,208		
47	1855	Services Underground	$ 4,444,837	$ 466,950	$ -	$ 4,911,787	$ 1,003,471	$ 96,140	$ -	$ 1,099,611	$ 3,812,176		
47	1860	Meters	$ 822,710	$ 50,300	$ -	$ 873,010	$ 544,870	$ 13,674	$ -	$ 558,544	$ 314,466		
47	1860	Meters (Smart Meters)	$ 1,950,541	$ 25,150	$ -	$ 1,975,691	$ 990,820	$ 131,432	$ -	$ 1,122,252	$ 853,439		
47	1860	Meters Inventory	$ 44,799	$ -	$ -	$ 44,799	$ 30,191	$ 1,781	$ -	$ 31,972	$ 12,828		
47	1860	Smart Meters Inventory	$ 32,045	$ -	$ -	$ 32,045	$ 17,455	$ 2,136	$ -	$ 19,592	$ 12,454		
47	1860	Meters Inventory CT/PT	$ 6,308	$ -	$ -	$ 6,308	$ 232	$ 158	$ -	$ 390	$ 5,918		
N/A	1905	Land	$ 49,000	$ -	$ -	$ 49,000	$ -	$ -	$ -	$ -	$ 49,000		
47	1908	Buildings & Fixtures	$ 1,241,835	$ 23,150	$ -	$ 1,264,985	$ 476,121	$ 20,723	$ -	$ 496,844	$ 768,142		
47	1908	Buildings & Fixtures- PCB Shed	$ 8,690	$ -	$ -	$ 8,690	$ 8,690	$ -	$ -	$ 8,690	$ -		
13	1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
8	1915	Office Furniture & Equipment (10 years)	$ 233,409	$ 5,000	$ -	$ 238,409	$ 210,951	$ 6,186	$ -	$ 217,136	$ 21,273		
8	1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
50	1920	Computer Equipment - Hardware	$ 482,098	$ 15,450	$ -	$ 497,548	$ 459,169	$ 15,074	$ -	$ 474,243	$ 23,306		
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
45	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
10	1930	Transportation Equipment	$ 169,769	$ 30,000	$ -	$ 199,769	$ 156,280	$ 11,993	$ -	$ 168,273	$ 31,496		
10	1930	Transportation Equipment > 3 TONS	$ 1,304,876	$ -	$ -	$ 1,304,876	$ 785,330	$ 97,848	$ -	$ 883,178	$ 421,698		
10	1930	Transportation Equipment Trailers	$ 84,108	$ -	$ -	$ 84,108	$ 43,023	$ 3,043	$ -	$ 46,066	$ 38,042		
8	1935	Stores Equipment	$ 29,684	$ -	$ -	$ 29,684	$ 24,557	$ 866	$ -	$ 25,423	$ 4,261		
8	1940	Tools, Shop & Garage Equipment	$ 540,136	$ 5,000	$ -	$ 545,136	$ 477,908	$ 10,979	$ -	$ 488,887	$ 56,249		
8	1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
8	1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
8	1955	Communications Equipment	$ 54,383	$ -	$ -	$ 54,383	$ 53,996	$ 336	$ -	$ 54,332	$ 51		
8	1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
8	1960	Miscellaneous Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		

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Appendix 2-BA

Fixed Asset Continuity Schedule [1]

47	1970	Load Management Controls Customer Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1975	Load Management Controls Utility Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1980	System Supervisor Equipment	$ 788,067	$ 80,000	$ -	$ 868,067	$ 459,066	$ 45,791	$ -	$ 504,857	$ 363,210
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants-O/H Poles	-$ 238,366	$ -	$ -	-$ 238,366	-$ 89,329	-$ 4,548	$ -	-$ 93,877	-$ 144,489
47	1995	Contributions & Grants-O/H Conductor	-$ 235,221	$ -	$ -	-$ 235,221	-$ 89,749	-$ 3,107	$ -	-$ 92,856	-$ 142,365
47	1995	Contributions & Grants-O/H Services	-$ 146,562	$ -	$ -	-$ 146,562	-$ 60,221	-$ 1,878	$ -	-$ 62,099	-$ 84,463
47	1995	Contributions & Grants-U/G Conduit	-$ 879,222	$ -	$ -	-$ 879,222	-$ 270,356	-$ 11,280	$ -	-$ 281,636	-$ 597,586
47	1995	Contributions & Grants-U/G Conductor	-$ 1,788,778	$ -	$ -	-$ 1,788,778	-$ 748,399	-$ 32,681	$ -	-$ 781,079	-$ 1,007,699
47	1995	Contributions & Grants-U/G Services	-$ 1,606,653	$ -	$ -	-$ 1,606,653	-$ 585,401	-$ 30,625	$ -	-$ 616,026	-$ 990,627
47	1995	Contributions & Grants-Transformers	-$ 2,283,741	$ -	$ -	-$ 2,283,741	-$ 886,088	-$ 42,859	$ -	-$ 928,947	-$ 1,354,794
47	1995	Contributions & Grants-Meters	-$ 7,344	$ -	$ -	-$ 7,344	-$ 4,787	-$ 294	$ -	-$ 5,081	-$ 2,263
47	1995	Contributions & Grants-Admin	-$ 13,000	$ -	$ -	-$ 13,000	-$ 4,608	-$ 205	$ -	-$ 4,813	-$ 8,187
47	1995	Contributions & Grants-Rolling Stock	-$ 9,722	$ -	$ -	-$ 9,722	-$ 9,722	$ -	$ -	-$ 9,722	$ -
47	2440	Def Rev-Contributions & Grants-O/H Poles	-$ 542,345	-$ 25,750	$ -	-$ 568,095	-$ 14,529	-$ 12,338	$ -	-$ 26,868	-$ 541,227
47	2440	Def Rev-Contributions & Grants-O/H Conductor	-$ 371,224	-$ 25,750	$ -	-$ 396,974	-$ 6,185	-$ 6,402	$ -	-$ 12,586	-$ 384,387
47	2440	Def Rev-Contributions & Grants-O/H Services	-$ 98,978	-$ 30,750	$ -	-$ 129,728	-$ 2,512	-$ 1,906	$ -	-$ 4,418	-$ 125,310
47	2440	Def Rev-Contributions & Grants-U/G Conduit	-$ 788,247	-$ 61,800	$ -	-$ 850,047	-$ 28,144	-$ 12,602	$ -	-$ 40,747	-$ 809,300
47	2440	Def Rev-Contributions & Grants-U/G Conductor	-$ 917,644	-$ 66,950	$ -	-$ 984,594	-$ 50,132	-$ 21,136	$ -	-$ 71,268	-$ 913,326
47	2440	Def Rev-Contributions & Grants-U/G Services	-$ 1,085,796	-$ 344,450	$ -	-$ 1,430,246	-$ 59,221	-$ 27,956	$ -	-$ 87,177	-$ 1,343,069
47	2440	Def Rev-Contributions & Grants-Transformers	-$ 1,151,763	-$ 72,100	$ -	-$ 1,223,863	-$ 57,326	-$ 26,396	$ -	-$ 83,722	-$ 1,140,141
47	2440	Def Rev-Contributions & Grants-Meters	-$ 100,366	-$ 15,450	$ -	-$ 115,816	-$ 7,407	-$ 4,324	$ -	-$ 11,731	-$ 104,086
47	2440	Def Rev-Contributions & Grants-Admin	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	2440	Def rev-Contributions & Grants-Rolling Stock	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	2440	Def Rev-Contributions & Grants-Stations	-$ 160,000	$ -	$ -	-$ 160,000	-$ 1,778	-$ 3,556	$ -	-$ 5,333	-$ 154,667
43.1	2440	Def rev-Contributions & Grants-Battery	$ -	-$ 144,136	$ -	-$ 144,136	$ -	-$ 7,207	$ -	-$ 7,207	-$ 136,929
			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Sub-Total	**$ 53,769,640**	**$ 5,061,454**	**-$ 335,048**	**$ 58,496,046**	**$ 27,088,547**	**$ 1,147,293**	**-$ 110,001**	**$ 28,125,839**	**$ 30,370,207**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 53,769,640**	**$ 5,061,454**	**-$ 335,048**	**$ 58,496,046**	**$ 27,088,547**	**$ 1,147,293**	**-$ 110,001**	**$ 28,125,839**	**$ 30,370,207**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable [6]									
		Total						**$ 1,147,293**			

10		Transportation
8		Stores Equipment
8		Tools, Shop
8		Meas/Testing
8		Communication

Less: *Fully Allocated Depreciation*	
Transportation	-$ 112,884
Stores Equipment	-$ 866
Tools, Shop	$ -
Meas/Testing	$ -
1576	$ -
Deferred Revenue	$ 123,822
Net Depreciation	$ 1,157,365

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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	45	2%	45	2%	No	No
			Cross Arm	Wood	20	40	55	N/A		0		0		Yes	No
				Steel	30	70	95	N/A		0		0		Yes	No
	2	Fully Dressed Concrete Poles	Overall		50	60	80	N/A		0		0		Yes	No
			Cross Arm	Wood	20	40	55	N/A		0		0		Yes	No
				Steel	30	70	95	N/A		0		0		Yes	No
	3	Fully Dressed Steel Poles	Overall		60	60	80	N/A		0		0		Yes	No
			Cross Arm	Wood	20	40	55	N/A		0		0		Yes	No
				Steel	30	70	95	N/A		0		0		Yes	No
	4	OH Line Switch			30	45	55	N/A		0		0		Yes	No
	5	OH Line Switch Motor			15	25	25	N/A		0		0		Yes	No
	6	OH Line Switch RTU			15	20	20	N/A		0		0		Yes	No
	7	OH Integral Switches			35	45	60	N/A		0		0		Yes	No
	8	OH Conductors			50	60	75	1835	Overhead Conductors & Devices	60	2%	60	2%	No	No
	8	OH Conductors			50	60	75	1855	Services-OH	60	2%	60	2%	No	No
	9	OH Transformers & Voltage Regulators			30	40	60	1850	Line Transformers	45	2%	45	2%	No	No
	10	OH Shunt Capacitor Banks			25	30	40	N/A		0		0		Yes	No
	11	Reclosers			25	40	55	N/A		0		0		Yes	No
TS & MS	12	Power Transformers	Overall		30	45	60	1815	TS Equipment>50KV-Transformer	45	2%	45	2%	No	No
			Bushing		10	20	30	N/A		0		0		Yes	No
			Tap Changer		20	30	60	N/A		0		0		Yes	No
	13	Station Service Transformer			30	45	55	N/A		0		0		Yes	No
	14	Station Grounding Transformer			30	40	40	N/A		0		0		Yes	No
	15	Station DC System	Overall		10	20	30	N/A		0		0		Yes	No
			Battery Bank		10	15	15	N/A		0		0		Yes	No
			Charger		20	20	30	N/A		0		0		Yes	No
	16	Station Metal Clad Switchgear	Overall		30	40	60	N/A		0		0		Yes	No
			Removable Breaker		25	40	60	N/A		0		0		Yes	No
	17	Station Independent Breakers			35	45	65	N/A		0		0		Yes	No
	18	Station Switch			30	50	60	1815	TS Equipment>50KV-Transformer	55	2%	55	2%	No	No
	19	Electromechanical Relays			25	35	50	N/A		0		0		Yes	No
	20	Solid State Relays			10	30	45	N/A		0		0		Yes	No
	21	Digital & Numeric Relays			15	20	20	N/A		0		0		Yes	No
	22	Rigid Busbars			30	55	60	N/A		0		0		Yes	No
	23	Steel Structure			35	50	90	N/A		0		0		Yes	No
UG	24	Primary Paper Insulated Lead Covered (PILC) Cables			60	65	75	N/A		0		0		Yes	No
	25	Primary Ethylene-Propylene Rubber (EPR) Cables			20	25	25	N/A		0		0		Yes	No
	26	Primary Non-Tree Retardant (TR) Cross Linked Polyethylene (XLPE) Cables Direct Buried			20	25	30	N/A		0		0		Yes	No
	27	Primary Non-TR XLPE Cables in Duct			20	25	30	N/A		0		0		Yes	No
	29	Primary TR XLPE Cables in Duct			35	40	55	1845	Underground Conductors & Devices	45		45		No	No
	30	Secondary PILC Cables			70	75	80	N/A		0		0		Yes	No
	31	Secondary Cables Direct Buried			25	35	40	N/A		0		0		Yes	No
	32	Secondary Cables in Duct			35	40	60	1855	Services-UG	45	2%	45	2%	No	No
	33	Network Tranformers	Overall		20	35	50	N/A		0		0		Yes	No
			Protector		20	35	40	N/A		0		0		Yes	No
	34	Pad-Mounted Transformers			25	40	45	1850	Line Transformers	45	2%	45	2%	No	No
	35	Submersible/Vault Transformers			25	35	45	N/A		0		0		Yes	No
	36	UG Foundation			35	55	70	N/A		0		0		Yes	No
	37	UG Vaults	Overall		40	60	80	N/A		0		0		Yes	No
			Roof		20	30	45	N/A		0		0		Yes	No
	38	UG Vault Switches			20	35	50	N/A		0		0		Yes	No
	39	Pad-Mounted Switchgear			20	30	45	1845	Underground Conductors & Devices	45	2%	45	2%	No	No
	40	Ducts			30	50	85	1840	Underground Conduit	65	2%	65	2%	No	No
	41	Concrete Encased Duct Banks			35	55	80	1840	Underground Conduit	65	2%	65	2%	No	No
	42	Cable Chambers			50	60	80	0		0		0		Yes	No
S	43	Remote SCADA			15	20	30	1980	System Supervisory Equipment	10	10%	10	10%	Yes	No

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 >3 Tons	10	10%	10	10%	No	No
		Trailers	5	20	1930	Transportation Equipment- Trailers	15	7%	15	7%	No	No
		Vans	5	10	1930	Transportation Equipment <3 Tons	5	20%	5	20%	No	No
3	Administrative Buildings		50	75	1908	Building & Fixtures	60	2%	60	2%	No	No
					1908	Building & Fixtures-PCB Shed	30	3%	30	3%	No	Yes
4	Leasehold Improvements		Lease dependent		N/A		0		0			
5	Station Buildings	Station Buildings	50	75	N/A		0		0		Yes	No
		Parking	25	30	N/A		0		0		Yes	No
		Fence	25	60	N/A		0		0		Yes	No
		Roof	20	30	N/A		0		0		Yes	No
6	Computer Equipment	Hardware	3	5	1920	Computer Equipment - Hardware	3	33%	3	33%	No	No
		Software	2	5	1925	Computer Equipment - Software	3	33%	3	33%	No	No
7	Equipment	Power Operated	5	10	N/A		0		0		Yes	No
		Stores	5	10	1935	Stores Equipment	10	10%	10	10%	No	No
		Tools, Shop, Garage Equipment	5	10	1940	Tools, Shops Garage Equipment	8	13%	8	13%	No	No
		Measurement & Testing Equipment	5	10	N/A		0		0		Yes	No
8	Communication	Towers	60	70	N/A		0		0		Yes	No
		Wireless	2	10	1955	Communication Equipment	10	10%	10	10%	No	No
9	Residential Energy Meters		25	35	0		0		0		Yes	No
10	Industrial/Commercial Energy Meters		25	35	1860	Meters-Non Stranded	25	4%	25	4%	No	No
11	Wholesale Energy Meters		15	30	N/A		0		0		Yes	No
12	Current & Potential Transformer (CT & PT)		35	50	1860	Meters-CT/PT	40	3%	40	3%	No	No
13	Smart Meters		5	15	1860	Meters	15	7%	15	7%	No	No
14	Repeaters - Smart Metering		10	15	N/A		0		0		Yes	No
15	Data Collectors - Smart Metering		15	20	1860	Meters	15	7%	15	7%	No	No

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

Please see attached schedule - NOTL_2019-Filing-Requirements-Chapter2-Appendices-20180718-2C

Appendix 2-C
Depreciation and Amortization Expense

This appendix is to be completed in conjunction with the accounting instructions in Appendix 2-B

Scenario that applies	Applicable Years and Accounting Standard	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule
Rebasing for the first time with depreciation policy changes made in 2012. ☐	This appendix must be duplicated and completed for the years 2012 to 2018. The appendix for 2012 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2012 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MIFRS (2014 if changes to MIFRS are material).		
Rebasing for the first time with depreciation policy changes made in 2013. ☐	This appendix must be duplicated and completed for the years 2013 to 2018. The appendix for 2013 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2013 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MIFRS (2014 if changes to MIFRS are material).		
Already rebased with depreciation policy changes in a prior rate application ☐	This appendix must be completed for 2014 to 2018. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MIFRS (2014 if changes to MIFRS are material).		

		Book Values							Service Lives				Depreciation Expense					
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1) [1]	Less Fully Depreciated [7]	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1611	Computer Software (Formally known as Account 1925)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1612	Land Rights (Formally known as Account 1906)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1805	Land			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1808	Buildings			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1810	Leasehold Improvements			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1815	Transformer Station Equipment >50 kV			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1820	Distribution Station Equipment <50 kV			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1825	Storage Battery Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1830	Poles, Towers & Fixtures			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1835	Overhead Conductors & Devices			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1840	Underground Conduit			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1845	Underground Conductors & Devices			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1850	Line Transformers			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1855	Services (Overhead & Underground)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1860	Meters			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1860	Meters (Smart Meters)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1905	Land			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1908	Buildings & Fixtures			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1910	Leasehold Improvements			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1915	Office Furniture & Equipment (10 years)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1915	Office Furniture & Equipment (5 years)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1920	Computer Equipment - Hardware			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1930	Transportation Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1935	Stores Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1940	Tools, Shop & Garage Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1945	Measurement & Testing Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1950	Power Operated Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1955	Communications Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1955	Communication Equipment (Smart Meters)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1960	Miscellaneous Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1970	Load Management Controls Customer Premises			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1975	Load Management Controls Utility Premises			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1980	System Supervisor Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1985	Miscellaneous Fixed Assets			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1990	Other Tangible Property			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1995	Contributions & Grants			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -					$ -	$ -	$ -	$ -	$ -	$ -

General: Applicants are to complete this appendix to show the reasonability of the depreciation expense that is included in rate base via. Accumulated depreciation and the revenue requirement.
Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Balances presented in the table should exclude asset retirement obligations (AROs) and the related depreciation and accretion expense. These should be disclosed separately consistent with the Notes of historical Audited Financial

Notes:

1 This is the net book value of assets that existed as at the date of the utility's change in depreciation policies (i.e. as at Jan. 1, 2012 or Jan. 1, 2013). These assets are to be depreciated at the average remaining service life. This amount will not change in years subsequent to the date of the utility's change in depreciation policies. This column is expected to be used until the assets that existed as at the date of the utility's change in depreciation policies are fully depreciated.

2 This is the opening gross book value of assets that have been acquired after the date of the utilities change in depreciation policies (i.e. additions starting in 2012/2013 for those who changed policies Jan. 1, 2012/2013). These assets are to be depreciated at the revised service life. The amount is expected to be equal to the gross book value of the prior year plus the prior year's additions.

3 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.

4 The useful life used should be consistent with the OEB's regulatory accounting policies as set out in the Accounting Procedures Handbook for Electricity Distributors, effective Jan. 1, 2012 and also with the Report of the Board, Transition to International Financial Reporting Standards, EB-2008-0408, and the Kinectrics Report.

5 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.

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

7 This should include assets in column a (excel column C) that become fully depreciated since the date of the policy change. The amount input in b (excel column D) should equal the net book value of the asset as at the date of depreciation policy change

8 This should include assets in column d (excel column f) that have become fully depreciated. The amount input in e (excel column G) should equal the gross book value of the asset

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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	2015 Historical Year	2016 Historical Year	2017 Historical Year	2018 Bridge Year	2019 Test Year
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
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	2015 Historical Year	2016 Historical Year	2017 Historical Year	2018 Bridge Year	2019 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%		

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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 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Project 1										
Name: REI Connection Project										
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$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	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$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	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$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	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$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	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Capital Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total OM&A (Start-Up)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total OM&A (Ongoing)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Part B

Expansion Investments (Direct Benefit at 17%)	Test Year 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Project 1										
Name: Expansion Connection Project										
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$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	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$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	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$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	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$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	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Capital Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total OM&A (Start-Up)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total OM&A (Ongoing)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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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.

	2014			2015			2016			2017			2018			2019 Test Year			2020			2021			2022			2023		
	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%	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	$ -	$ -	$0	$ -	$ -
Incremental OM&A (start-up, applicable for Provincial Recovery)	$0	$ -	$ -	$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 bas
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	2014		2015		2016		2017		2018		2019 Test Year		2020		2021		2022			2023	
	Direct Benefit	Provincial	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
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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -

Net Fixed Assets

Enter applicable amortization in years: 25

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Opening Gross Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Gross Capital Additions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Gross Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Opening Accumulated Amortization			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Current Year Amortization (before additions)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Additions (half year)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Accumulated Amortization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Opening Net Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Net Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Average Net Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

UCC for PILs Calculation

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Opening UCC		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions (from Appendix 2-FA)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
UCC Before Half Year Rule	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Half Year Rule (1/2 Additions - Disposals)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Reduced UCC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CCA Rate Class (to be entered) 47	47	47	47	47	47	47	47	47	47	47
CCA Rate (to be entered) 8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%
CCA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing UCC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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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 applicati
Rate Riders are not calculated for the Test Year as these assets and costs are already in the distributor's rate base.

	2014			2015			2016			2017			2018			2019 Test Year			2020			2021			2022			2023		
	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%	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	$ -	$ -	$0	$ -	$ -
Incremental OM&A (start-up, applicable for Provincial Recovery)	$0	$ -	$ -	$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

	2014		2015		2016		2017		2018		2019 Test Year		2020		2021		2022		2023	
	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	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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -

Net Fixed Assets

Enter applicable amortization in years: 25

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Opening Gross Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Gross Capital Additions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Gross Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Opening Accumulated Amortization		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Current Year Amortization (before additions)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Additions (half year)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Accumulated Amortization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Opening Net Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Net Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Average Net Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

UCC for PILs Calculation

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Opening UCC		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions (from Appendix 2-FA)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
UCC Before Half Year Rule	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Half Year Rule (1/2 Additions - Disposals)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Reduced UCC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CCA Rate Class (to be entered) 47	47	47	47	47	47	47	47	47	47	47
CCA Rate (to be entered) 8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%
CCA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing UCC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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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				
	2013	2014	2015	2016	2017	2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
SAIDI	3.546	0.938	3.527	0.337	0.503	3.546	0.938	2.017	0.337	0.503	0.369	0.938	2.376	0.337	0.503
SAIFI	0.423	1.072	2.179	1.026	0.876	0.423	1.072	1.199	1.026	0.876	0.153	1.072	1.816	1.026	0.876
	5 Year Historical Average														
SAIDI					1.770					1.468					0.905
SAIFI					1.115					0.919					0.988

SAIDI = System Average Interruption Duration Index

SAIFI = System Average Interruption Frequency Index

Service Quality

Indicator	OEB Minimum Standard	2013	2014	2015	2016	2017
Low Voltage Connections	90.0%	100.0%	98.6%	96.9%	98.9%	98.9%
High Voltage Connections	90.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Telephone Accessibility	65.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Appointments Met	90.0%	99.6%	99.0%	99.7%	99.5%	100.0%
Written Response to Enquires	80.0%	91.7%	85.3%	87.7%	86.2%	87.3%
Emergency Urban Response	80.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Emergency Rural Response	80.0%	99.8%	99.8%	99.6%	99.6%	99.5%
Telephone Call Abandon Rate	10.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Appointment Scheduling	90.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Rescheduling a Missed Appointment	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Reconnection Performance Standard	85.0%	89.7%	100.0%	100.0%	100.0%	100.0%

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Appendix 2-H
Other Operating Revenue

USoA #	USoA Description	2014 Actual²	2015 Actual²	2016 Actual²	2017 Actual	Bridge Year	Test Year	CGAAP
		2014	2015	2016	2017	2018	2019	Enter Transition Year
	Reporting Basis							CGAAP
4235	**Specific Service Charges**	-$ 62,397	-$ 72,346	-$ 80,630	-$ 82,556	-$ 78,464	-$ 87,551	
4225	**Late Payment Charges**	-$ 46,083	-$ 60,802	-$ 64,838	-$ 45,412	-$ 54,284	-$ 54,284	
4082	**Retail Services Revenues**	-$ 6,933	-$ 7,288	-$ 6,962	-$ 7,100	-$ 7,100	-$ 7,100	
4084	Service Transaction Request	-$ 175	-$ 81	-$ 49	-$ 39	-$ 39	-$ 39	
4205	Interdepartmental Rents	$ -	$ -	$ -	$ -	$ -	$ -	
4210	Rent from Electric Property	-$ 77,700	-$ 76,718	-$ 78,237	-$ 77,599	-$ 80,399	-$ 150,250	
4215	Other Utility Operating Incom	$ -	$ -	$ -	$ -	$ -	$ -	
4220	Other Electric Revenues	$ -	$ -	$ -	$ -	$ -	$ -	
4240	Provision for Rate Refunds	$ -	$ -	$ -	$ -	$ -	$ -	
4245	Government Assistance Dire	$ -	$ -	-$ 44,491	-$ 65,652	-$ 89,470	-$ 123,822	
4305	Regulatory Debits	$ 320,049	$ 164,886	$ 200,950	$ 239,782	$ 277,138	$ -	
4310	Regulatory Credits	$ -	$ -	$ -	$ -	$ -	$ -	
4315	Revenues from Electric Plant	$ -	$ -	$ -	$ -	$ -	$ -	
4320	Expenses of Electric Plant Le	$ -	$ -	$ -	$ -	$ -	$ -	
4325	Revenues from Merchandise	-$ 28,108	-$ 30,385	-$ 139,973	-$ 37,213	-$ 37,213	-$ 37,213	
4330	Costs and Expenses of Merc	$ -	$ -	$ -	$ -	$ -	$ -	
4335	Profits and Losses from Fina	$ -	$ -	$ -	$ -	$ -	$ -	
4340	Profits and Losses from Fina	-$ 45,452	-$ 36,133	-$ 62,352	-$ 46,137	$ -	$ -	
4345	Gains from Disposition of Fut	$ -	$ -	$ -	$ -	$ -	$ -	
4350	Losses from Disposition of Fu	$ -	$ -	$ -	$ -	$ -	$ -	
4355	Gain on Disposition of Utility	$ 3,381	$ -	$ -	-$ 9,413	$ -	$ -	
4360	Loss on Disposition of Utility	$ -	$ -	$ -	$ 19,023	$ -	$ -	
4365	Gains from Disposition of Allo	$ -	$ -	$ -	$ -	$ -	$ -	
4370	Losses from Disposition of Al	$ -	$ -	$ -	$ -	$ -	$ -	
4375	Revenues from Non-Utility O	-$ 644,643	-$ 959,919	-$ 371,344	-$ 597,787	-$ 500,000	-$ 300,000	
4375	Sub-account Generation Fac	$ -	$ -	$ -	$ -	$ -	$ -	
4380	Expenses of Non-Utility Oper	$ 674,290	$ 875,824	$ 381,147	$ 512,229	$ 500,000	$ 300,000	
4380	Sub-account Generation Fac	$ -	$ -	$ -	$ -	$ -	$ -	
4385	Non-Utility Rental Income	$ -	$ -	$ -	$ -	$ -	$ -	
4390	Miscellaneous Non-Operating	-$ 10,327	-$ 6,784	-$ 13,217	-$ 7,397	-$ 9,431	-$ 9,431	
4395	Rate-Payer Benefit Including	$ -	$ -	$ -	$ -	$ -	$ -	
4398	Foreign Exchange Gains and	$ -	$ -	$ -	$ -	$ -	$ -	
4405	Interest and Dividend Income	-$ 6,208	-$ 13,183	-$ 12,142	-$ 4,289	-$ 4,289	-$ 4,289	
4415	Equity in Earnings of Subsidia	$ -	$ -	$ -	$ -	$ -	$ -	
Specific Service Charges		-$ 62,397	-$ 72,346	-$ 80,630	-$ 82,556	-$ 78,464	-$ 87,551	$ -
Late Payment Charges		-$ 46,083	-$ 60,802	-$ 64,838	-$ 45,412	-$ 54,284	-$ 54,284	$ -
Other Operating Revenues		-110062.53	-110074.55	-156473.81	-178103.4	-205425.3213	-310169.8726	
Other Income or Deductions		262982.27	-5693.18	-16930.67	68796.68	226204.3944	-50934	
Total		$ 44,440	-$ 248,915	-$ 318,872	-$ 237,275	-$ 111,969	-$ 502,939	$ -

Description **Account(s)**
Specific Service Charges: 4235
Late Payment Charges: 4225
Other Distribution Revenues: 4082, 4084, 4090, 4205, 4210, 4215, 4220, 4230, 4240, 4245
Other Income and Expenses: 4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4357, 4360, 4362, 4365, 4370, 4375, 4380, 4385, 4390, 4395, 4398, 4405, 4410, 4415, 4420

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.

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Appendix 2-H
Other Operating Revenue

Account 4405 - Interest and Dividend Incom

	2014 Actual[2]	2015 Actual[2]	2016 Actual[2]	2017 Actual	Bridge Year	Test Year	CGAAP
	2014	2015	2016	2017	2018	2019	Enter Transition Year
Reporting Basis							CGAAP
Short-term Investment Interest							
Bank Deposit Interest							
Miscellaneous Interest Revenue							
etc.[1]							
Account 4210 - Rent from Electric Proper							
Specific Charge for Access to the Power Po	$ 72,168	$ 72,017	$ 74,062	$ 73,364	$ 73,364	$ 143,215	
ROOM RENTAL P.O.P. SITE	$ 5,532	$ 4,701	$ 4,174	$ 4,235	$ 4,235	$ 4,235	
ROOF RENTAL FIT	$ -	$ -	$ -	$ -	$ 2,800	$ 2,800	
Account 4305 - Regulatory Debits							
Regulatory Debit	-$ 223,974	-$ 18,905	$ -	$ -	$ -	$ -	
4305 CGAAP Accounting Changes	-$ 96,075	-$ 145,981	-$ 200,950	-$ 239,782	-$ 277,138	$ -	
Account 4390 - Miscellaneous Non-Opera							
MISC INCOME SALE OF SCRAP	$ 4,754	$ -	$ 6,255	$ 3,020	$ 3,507	$ 3,507	
MISC INCOME ADMIN EXP RECOVER	$ 5,573	$ 6,784	$ 6,963	$ 4,378	$ 5,924	$ 5,924	
Account 4405 - Interest and Dividend Inc							
ELLANEOUS (2017 values for Variance Acc	$ -	$ 3,680	$ 9,780	$ -	$ -	$ -	
INT & DIV INCOME CIBC T-BILLS	$ -	$ -	$ -	$ 1,170	$ 1,170	$ 1,170	
INT & DIV INCOME CIBC 69-0211	$ 6,208	$ 9,503	$ 2,363	$ 3,119	$ 3,119	$ 3,119	
ARGE INT REV (exlcuded all variance acc	$ -	$ -	$ -	$ -	$ -	$ -	
Total	-$ 225,814	-$ 68,202	-$ 97,354	-$ 150,496	-$ 183,019	$ 163,971	$ -

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. In column N, present CGAAP transition year information. For the typical applicant that adopted IFRS on January 1, 2015, 2014 must be presented in both a CGAAP and MIFRS basis.

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Appendix 2-I
Load Forecast CDM Adjustment Work Form (2018)

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

2018 is the fourth 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 is completed, although in

The new six year (2015-2020) CDM program works in a slightly different manner to the previous 2011-2014 CDM program. Distributors will offer programs each year that, over the six years (from

2015-2020 CDM Program - 2018 fourth 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. This results in each year's program being about 1/6

6 Year (2015-2020) kWh Target:							
11,680,000							
	2015	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
			%				
2015 CDM Programs	5.20%	5.19%	5.19%	5.11%	5.11%	5.11%	30.92%
2016 CDM Programs		6.72%	6.72%	6.72%	6.71%	6.65%	33.50%
2017 CDM Programs			6.21%	5.75%	5.75%	5.74%	23.44%
2018 CDM Programs				2.56%	2.54%	2.53%	7.62%
2019 CDM Programs					1.74%	1.73%	3.47%
2020 CDM Programs						1.04%	1.04%
Total in Year	**5.20%**	**11.91%**	**18.12%**	**20.13%**	**21.85%**	**22.80%**	**100.00%**
			kWh				
2015 CDM Programs	3,119,882.00	3,115,781.00	3,115,689.00	3,066,757.00	3,065,932.00	3,063,490.00	18,547,531.00
2016 CDM Programs		4,029,459.00	4,029,459.00	4,028,659.00	4,022,774.00	3,988,118.00	20,098,469.00
2017 CDM Programs			3,722,902.00	3,448,140.00	3,447,680.00	3,445,057.00	14,063,779.00
2018 CDM Programs				1,533,536.37	1,524,390.03	1,515,298.24	4,573,224.64
2019 CDM Programs					1,045,247.50	1,039,013.42	2,084,260.91
2020 CDM Programs						625,490.86	625,490.86
Total in Year	3,119,882.00	7,145,240.00	10,868,050.00	12,077,092.37	13,106,023.53	**13,676,467.52**	59,992,755.42
						Inputs do no match 2015-20 CDM	

Note: The default formulae in the above table assume that the 2015-2020 kWh CDM target is achieved through persistence of CDM savings to the end of 2020. The distributor should enter measured CDM savings for 2015, and persistence of 2015 programs for 2016-2020 in row 34. When available, (preliminary/final) CDM savings for 2016 can be entered into row 35. The distributor can also input estimates or forecasts of the 2017 CDM programs if it believes that these are more realistic and can be supported; 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 bridge year. The sum of persistent savings to the end of 2020, should equal the target entered into cell A23.

Determination of 2018 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

From each of the 2006-2010 CDM Final Report, and the 2011 to 2016 CDM Final Reports, issued by the OPA/IESO for the distributor, the distributor should input the "gross" and "net" results of the

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				
2016 CDM program				
2006 to 2016 OPA CDM programs: Persistence to 2018.	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

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

Weight Factor for Inclusion in CDM Adjustment to 2018 Load Forecast							
	2015	**2016**	**2017**	**2018**	**2019**	**2020**	
Weight Factor for each year's CDM program impact on 2018 load forecast	**0**	**0**	**0.5**	**1**	**0.5**	**0**	Distributor can select "0", "0.5", or "1" from drop-down list
Default Value selection rationale.	*Full year impact of 2015 CDM is assumed to be reflected in the base forecast, as the full year persistence of 2015 CDM programs is in the 2016 historical actual data. No further impact is necessary for the manual adjustment to the load forecast.*	*Default is 0.5, but one option is for full year impact of persistence of 2016 CDM programs on 2018 load forecast, but 50% impact in base forecast (first year impact of 2016 CDM programs on 2016 actuals, which is part of the data underlying the base load forecast).*	*Full year impact of persistence of 2017 programs on 2018 load forecast. 2017 CDM program impacts are not in the base forecast.*	*Only 50% of 2017 CDM programs are assumed to impact the 2018 load forecast based on the "half-year" rule.*	*2019 and 2020 are future years beyond the 2018 test year. No impacts of CDM programs beyond the 2018 test year are factored into the test year load forecast.*		

2015-2020 LRAMVA and 2018 CDM adjustment to Load Forecast

One manual adjustment for CDM impacts to the 2018 load forecast is made. There is a different but related threshold amount that is used for the 2018 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 2018, for assessing performance against the six-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 2018 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 2018**
Amount used for CDM threshold for LRAMVA (2019)	-	-	3,447,680.00	1,524,390.03	1,045,247.50		**6,017,317.53**
Manual Adjustment for 2019 Load Forecast (billed basis)	-	-	1,723,840.00	1,524,390.03	522,623.75		3,770,853.78
Manual Adjustment for 2019 LDC-only CDM programs (billed basis)							
Total Manual Forecast to Load Forecast	-	-	1,723,840.00	1,524,390.03	522,623.75		**3,770,853.78**
Proposed Loss Factor (TLF)	0.00%	Format: X.XX%					
Manual Adjustment for 2019 Load Forecast (system purchased basis)	-	-	1,723,840.00	1,524,390.03	522,623.75		**3,770,853.78**

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 2018

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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 2019 Cost of Service)			Weather-actual	Weather-normalized		Weather-actual	Weather-normalized		Weather-actual	Weather-normalized
Historical	2013	Actual		Actual	Actual [1]		Actual	Actual [1]		Actual	
Historical	2014	Actual		Actual	Actual [1]		Actual	Actual [1]		Actual	
Historical	2015	Actual	Board-approved [2]	Actual	Actual [1]	Board-approved [2]	Actual	Actual [1]	Board-approved [2]	Actual	
Historical	2016	Actual		Actual	Actual [1]		Actual	Actual [1]		Actual	
Historical	2017	Actual		Actual	Actual [1]		Actual	Actual [1]		Actual	
Bridge Year (Forecast)	2018	Forecast			Forecast			Forecast			Forecast
Test Year (Forecast)	2019	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.

Load forecast is weather adjusted, not CDM adjusted

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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 2019 Cost of Service)		Consumption (kWh) [3] Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	2013	Actual	189,823,053	191,903,722		
Historical	2014	Actual	196,751,647	193,844,612	Board-approved	187,976,750
Historical	2015	Actual	201,773,815	200,603,196		
Historical	2016	Actual	209,189,302	212,828,671		
Historical	2017	Actual	203,784,767	207,071,865		
Bridge Year	2018	Forecast		203,154,504		
Test Year	2019	Forecast		226,322,506		

Variance Analysis	Year	Year-over-year		Versus Board-approved
	2013			
	2014	3.7%	1.0%	
	2015	2.6%	3.5%	
	2016	3.7%	6.1%	
	2017	-2.6%	-2.7%	
	2018		-1.9%	
	2019		11.4%	20.4%
	Geometric Mean	2.4%	3.4%	4.8%

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 2019 Cost of Service)		Customers			Consumption (kWh) [3] Actual (Weather actual)	Weather-normalized		Weather-normalized	Consumption (kWh) per Customer Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	2013	Actual	6,912			66,976,830	68,873,553			9689.2924	9963.68436		
Historical	2014	Actual	7,110	Board-approved	7,083	67,086,975	67,585,959	Board-approved	67,753,410	9435.3037	9505.48229	Board-approved	9565.191257
Historical	2015	Actual	7,389			68,126,809	69,221,039			9219.771	9367.85592		
Historical	2016	Actual	7,661			68,599,528	75,480,375			8954.6265	9852.81662		
Historical	2017	Actual	7,838			69,624,978	72,162,825			8882.5781	9206.35019		
Bridge Year	2018	Forecast	7,976				73,760,865			0	9247.41694		
Test Year	2019	Forecast	8,152				74,690,535			0	9161.81301		

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
	2013			2013				2013			
	2014	2.9%		2014	0.2%	-1.9%		2014	-2.6%	-4.6%	
	2015	3.9%		2015	1.5%	2.4%		2015	-2.3%	-1.4%	
	2016	3.7%		2016	0.7%	9.0%		2016	-2.9%	5.2%	
	2017	2.3%		2017	1.5%	-4.4%		2017	-0.8%	-6.6%	
	2018	1.8%		2018		2.2%		2018		0.4%	
	2019	2.2%	15.1%	2019		1.3%	10.2%	2019		-0.9%	-4.2%
	Geometric Mean	3.4%	3.6%	Geometric Mean	1.3%	1.6%	2.5%	Geometric Mean	-2.9%	-1.7%	-1.1%

	Calendar Year (for 2019 Cost of Service)		Revenues		
Historical	2013	Actual	$ 2,698,997		
Historical	2014	Actual	$ 2,503,186	Board-approved	$ 2,378,592
Historical	2015	Actual	$ 2,483,877		
Historical	2016	Actual	$ 2,597,709		
Historical	2017	Actual	$ 2,731,715		
Bridge Year (Foreca	2018	Forecast	$ 2,814,356		
Test Year (Forecast	2019	Forecast	$ 2,958,334		

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved
	2013		
	2014	-7.3%	
	2015	-0.8%	
	2016	4.6%	
	2017	5.2%	
	2018	3.0%	
	2019	5.1%	24.4%
	Geometric Mean	1.9%	5.6%

Load forecast is weather adjusted, not CDM adjusted

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

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

	Calendar Year (for 2019 Cost of Service)	Customers			Consumption (kWh) [3] Actual (Weather actual)	Consumption (kWh) Weather-normalized		Consumption (kWh) Weather-normalized	Consumption (kWh) per Customer Actual (Weather actual)	Consumption (kWh) per Customer Weather-normalized		Consumption (kWh) per Customer Weather-normalized
Historical	*2013*	Actual 1,221			Actual 35,291,131	35,677,960			Actual 28902.479	29219.2816		
Historical	*2014*	Actual 1,312	Board-approved	1,291	Actual 39,288,460	38,707,967	Board-approved	37,260,698	Actual 29949.277	29506.7722	Board-approved	28856.90671
Historical	*2015*	Actual 1,322			Actual 41,172,288	40,933,421			Actual 31154.741	30973.992		
Historical	*2016*	Actual 1,333			Actual 43,510,841	44,267,820			Actual 32648.435	33216.4355		
Historical	*2017*	Actual 1,332			Actual 40,733,064	41,390,099			Actual 30588.033	31081.4257		
Bridge Year	*2018*	Forecast 1,335			Forecast	42,306,679			Forecast 0	31698.311		
Test Year	*2019*	Forecast 1,338			Forecast	42,839,906			Forecast 0	32025.8452		

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
	2013			*2013*			*2013*		
	2014	7.4%		*2014*	11.3% 8.5%		*2014*	3.6% 1.0%	
	2015	0.7%		*2015*	4.8% 5.7%		*2015*	4.0% 5.0%	
	2016	0.8%		*2016*	5.7% 8.1%		*2016*	4.8% 7.2%	
	2017	-0.1%		*2017*	-6.4% -6.5%		*2017*	-6.3% -6.4%	
	2018	0.2%		*2018*	2.2%		*2018*	2.0%	
	2019	0.2%	3.6%	*2019*	1.3%	15.0%	*2019*	1.0%	11.0%
	Geometric Mean	1.8%	0.9%	Geometric Mean	4.9% 3.7%	3.5%	Geometric Mean	1.9% 1.9%	2.6%

	Calendar Year (for 2019 Cost of Service)	Revenues			
Historical	*2013*	Actual $ 1,266,468			
Historical	*2014*	Actual $ 475,885	Board-approved	$ 994,961	
Historical	*2015*	Actual $ 1,084,578			
Historical	*2016*	Actual $ 1,114,648			
Historical	*2017*	Actual $ 1,097,529			
Bridge Year (Foreca	*2018*	Forecast $ 1,130,409			
Test Year (Forecast	*2019*	Forecast $ 1,189,580			

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved
	2013		
	2014	-62.4%	
	2015	127.9%	
	2016	2.8%	
	2017	-1.5%	
	2018	3.0%	
	2019	5.2%	19.6%
	Geometric Mean	-1.2%	4.6%

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

	Calendar Year (for 2019 Cost of Service)	Customers			Consumption (kWh) [3] Actual (Weather actual)	Consumption (kWh) Weather-normalized		Consumption (kWh) Weather-normalized	Consumption (kWh) per Customer Actual (Weather actual)	Consumption (kWh) per Customer Weather-normalized		Consumption (kWh) per Customer Weather-normalized
Historical	*2013*	Actual 118			Actual 77,896,093	77,896,093			Actual 660836.42	660836.423		
Historical	*2014*	Actual 129	Board-approved	125	Actual 80,076,899	80,076,899	Board-approved		Actual 618951.87	618951.873	Board-approved	0
Historical	*2015*	Actual 128			Actual 81,848,511	81,848,511			Actual 639441.49	639441.495		
Historical	*2016*	Actual 122			Actual 83,681,624	83,681,624			Actual 688737.64	688737.643		
Historical	*2017*	Actual 129			Actual 84,099,297	84,099,297			Actual 652143.18	652143.176		
Bridge Year	*2018*	Forecast 131			Forecast	85,961,669			Forecast 0	658671.992		
Test Year	*2019*	Forecast 131			Forecast	84,345,116			Forecast 0	643855.85		

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
	2013			*2013*			*2013*		
	2014	9.8%		*2014*	2.8% 2.8%		*2014*	-6.3% -6.3%	
	2015	-1.1%		*2015*	2.2% 2.2%		*2015*	3.3% 3.3%	
	2016	-5.1%		*2016*	2.2% 2.2%		*2016*	7.7% 7.7%	
	2017	6.1%		*2017*	0.5% 0.5%		*2017*	-5.3% -5.3%	
	2018	1.2%		*2018*	2.2%		*2018*	1.0%	
	2019	0.4%	4.9%	*2019*	-1.9%		*2019*	-2.2%	
	Geometric Mean	2.1%	1.2%	Geometric Mean	2.6% 1.6%		Geometric Mean	-0.4% -0.5%	

	Calendar Year (for 2019 Cost of Service)	Revenues			
Historical	*2013*	Actual $ 947,250			
Historical	*2014*	Actual $ 842,669	Board-approved		
Historical	*2015*	Actual $ 818,758			
Historical	*2016*	Actual $ 835,662			
Historical	*2017*	Actual $ 876,154			
Bridge Year (Foreca	*2018*	Forecast $ 921,813			
Test Year (Forecast	*2019*	Forecast $ 988,006			

	Demand (kW) Actual (Weather actual)	Demand (kW) Weather-normalized		Demand (kW) Weather-normalized	Demand (kW) per Customer Actual (Weather actual)	Demand (kW) per Customer Weather-normalized		Demand (kW) per Customer Weather-normalized
Actual	204,593	204,593			Actual 0.2159862	0.21598617		
Actual	208,043	208,043	Board-approved		Actual 0.2468852	0.24688519	Board-approved	
Actual	213,949	213,949			Actual 0.2613085	0.26130849		
Actual	211,155	211,155			Actual 0.2526804	0.25268038		
Actual	211,534	211,534			Actual 0.2414348	0.24143476		
Forecast		221,277			Forecast 0	0.24004514		
Forecast		217,115			Forecast 0	0.21975108		

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
	2013			*2013*			*2013*		
	2014	-11.0%		*2014*	1.7% 1.7%		*2014*	14.3% 14.3%	
	2015	-2.8%		*2015*	2.8% 2.8%		*2015*	5.8% 5.8%	
	2016	2.1%		*2016*	-1.3% -1.3%		*2016*	-3.3% -3.3%	
	2017	4.8%		*2017*	0.2% 0.2%		*2017*	-4.5% -4.5%	
	2018	5.2%		*2018*	4.6%		*2018*	-0.6%	
	2019	7.2%		*2019*	-1.9%		*2019*	-8.5%	
	Geometric Mean	0.8%		Geometric Mean	1.1% 1.2%		Geometric Mean	3.8% 0.3%	

Load forecast is weather adjusted, not CDM adjusted

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Customer, Connections, Load Forecast and Revenues Data and Analysis

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

	Calendar Year (for 2019 Cost of Service)	Customers			Consumption (kWh) [3] Actual (Weather actual)	Consumption (kWh) Weather-normalized		Consumption (kWh) Weather-normalized	Consumption (kWh) per Customer Actual (Weather actual)	Consumption (kWh) per Customer Weather-normalized		Consumption (kWh) per Customer Weather-normalized
Historical	*2013*	Actual 1,949			Actual 1,160,024	1,160,024			Actual 595.26564	595.265637		
Historical	*2014*	Actual 2,051	Board-approved	2,031	Actual 1,160,025	1,160,025	Board-approved		Actual 565.498078	565.498079	Board-approved	0
Historical	*2015*	Actual 2,081			Actual 974,371	974,371			Actual 468.2789	468.278899		
Historical	*2016*	Actual 2,120			Actual 861,899	861,899			Actual 406.52433	406.524333		
Historical	*2017*	Actual 2,124			Actual 858,844	858,844			Actual 404.36782	404.367819		
Bridge Year	*2018*	Forecast 2,155			Forecast	873,782			Forecast 0	405.446076		
Test Year	*2019*	Forecast 2,187			Forecast	886,616			Forecast 0	405.446076		

Variance Analysis	Year	Customers Year-over-year	Test Year Versus Board-approved	Consumption (kWh) Year-over-year	Consumption (kWh) Weather-normalized Year-over-year	Test Year Versus Board-approved	Consumption (kWh) per Customer Year-over-year	Consumption (kWh) per Customer Weather-normalized Year-over-year	Test Year Versus Board-approved
	2013								
	2014	5.3%		0.0%	0.0%		-5.0%	-5.0%	
	2015	1.4%		-16.0%	-16.0%		-17.2%	-17.2%	
	2016	1.9%		-11.5%	-11.5%		-13.2%	-13.2%	
	2017	0.2%		-0.4%	-0.4%		-0.5%	-0.5%	
	2018	1.5%			1.7%			0.3%	
	2019	1.5%	7.7%		1.5%			0.0%	
	Geometric Mean	2.3%	1.9%	-9.5%	-5.2%		-12.1%	-7.4%	

	Calendar Year (for 2019 Cost of Service)	Revenues			Demand (kW) Actual (Weather actual)	Demand (kW) Weather-normalized		Demand (kW) Weather-normalized	Demand (kW) per Customer Actual (Weather actual)	Demand (kW) per Customer Weather-normalized		Demand (kW) per Customer Weather-normalized
Historical	*2013*	Actual $ 177,934			Actual 3,257	3,257			Actual 0.0183034	0.01830336		
Historical	*2014*	Actual $ 709,676	Board-approved	$ 278,919	Actual 3,239	3,239	Board-approved		Actual 0.0045638	0.00456377	Board-approved	0
Historical	*2015*	Actual $ 267,284			Actual 2,743	2,743			Actual 0.0102624	0.01026244		
Historical	*2016*	Actual $ 260,761			Actual 2,373	2,373			Actual 0.0091019	0.0091019		
Historical	*2017*	Actual $ 271,284			Actual 2,400	2,400			Actual 0.0088461	0.00884608		
Bridge Year (Foreca	*2018*	Forecast $ 277,870			Forecast	2,439			Forecast 0	0.00877719		
Test Year (Forecast	*2019*	Forecast $ 224,231			Forecast	2,475			Forecast 0	0.01103659		

Variance Analysis	Year	Revenues Year-over-year	Test Year Versus Board-approved	Demand (kW) Year-over-year	Demand (kW) Weather-normalized Year-over-year	Test Year Versus Board-approved	Demand (kW) per Customer Year-over-year	Demand (kW) per Customer Weather-normalized Year-over-year	Test Year Versus Board-approved
	2013								
	2014	298.8%		-0.6%	-0.6%		-75.1%	-75.1%	
	2015	-62.3%		-15.3%	-15.3%		124.9%	124.9%	
	2016	-2.4%		-13.5%	-13.5%		-11.3%	-11.3%	
	2017	4.0%		1.1%	1.1%		-2.8%	-2.8%	
	2018	2.4%			1.6%			-0.8%	
	2019	-19.3%	-19.6%		1.5%			25.7%	
	Geometric Mean	4.7%	-5.3%	-9.7%	-5.3%		-21.5%	-9.6%	

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

	Calendar Year (for 2019 Cost of Service)	Customers			Consumption (kWh) [3] Actual (Weather actual)	Consumption (kWh) Weather-normalized		Consumption (kWh) Weather-normalized	Consumption (kWh) per Customer Actual (Weather actual)	Consumption (kWh) per Customer Weather-normalized		Consumption (kWh) per Customer Weather-normalized
Historical	*2013*	Actual 21			Actual 234,467	234,467			Actual 10969.227	10969.2271		
Historical	*2014*	Actual 22	Board-approved		Actual 230,817	230,817	Board-approved		Actual 10673.606	10673.6065	Board-approved	
Historical	*2015*	Actual 20			Actual 224,901	224,901			Actual 11129.132	11129.1315		
Historical	*2016*	Actual 18			Actual 224,075	224,075			Actual 12653.657	12653.6567		
Historical	*2017*	Actual 21			Actual 250,759	250,759			Actual 11800.441	11800.4409		
Bridge Year	*2018*	Forecast 26			Forecast	251,508			Forecast 0	9673.38462		
Test Year	*2019*	Forecast 26			Forecast	251,508			Forecast 0	9673.38462		

Variance Analysis	Year	Customers Year-over-year	Test Year Versus Board-approved	Consumption (kWh) Year-over-year	Consumption (kWh) Weather-normalized Year-over-year	Test Year Versus Board-approved	Consumption (kWh) per Customer Year-over-year	Consumption (kWh) per Customer Weather-normalized Year-over-year	Test Year Versus Board-approved
	2013								
	2014	1.2%		-1.6%	-1.6%		-2.7%	-2.7%	
	2015	-6.6%		-2.6%	-2.6%		4.3%	4.3%	
	2016	-12.4%		-0.4%	-0.4%		13.7%	13.7%	
	2017	20.0%		11.9%	11.9%		-6.7%	-6.7%	
	2018	22.4%			0.3%			-18.0%	
	2019	0.0%			0.0%			0.0%	
	Geometric Mean	4.0%		2.3%	1.4%		2.5%	-2.5%	

	Calendar Year (for 2019 Cost of Service)	Revenues			Demand (kW) Actual (Weather actual)	Demand (kW) Weather-normalized		Demand (kW) Weather-normalized	Demand (kW) per Customer Actual (Weather actual)	Demand (kW) per Customer Weather-normalized		Demand (kW) per Customer Weather-normalized
Historical	*2013*	Actual $ 17,526										
Historical	*2014*	Actual $ 165,278	Board-approved	$ 6,666								
Historical	*2015*	Actual $ 5,395										
Historical	*2016*	Actual $ 2,134										
Historical	*2017*	Actual $ 7,674										
Bridge Year (Foreca	*2018*	Forecast $ 8,224										
Test Year (Forecast	*2019*	Forecast $ 8,425										

Variance Analysis	Year	Revenues Year-over-year	Test Year Versus Board-approved	Demand (kW) Year-over-year	Demand (kW) Weather-normalized Year-over-year	Test Year Versus Board-approved	Demand (kW) per Customer Year-over-year	Demand (kW) per Customer Weather-normalized Year-over-year	Test Year Versus Board-approved
	2013								
	2014	843.0%							
	2015	-96.7%							
	2016	-60.4%							
	2017	259.6%							
	2018	7.2%							
	2019	2.4%	26.4%						
	Geometric Mean	-13.6%	6.0%						

Load forecast is weather adjusted, not CDM adjusted

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6 **Customer Class:** Large User — Is the customer class billed on consumption (kWh) or demand (kW or kVA) kW

	Calendar Year (for 2019 Cost of Service)	Customers			Consumption (kWh) [3] Actual (Weather actual)	Consumption (kWh) Weather-normalized		Consumption (kWh) per Customer Actual (Weather actual)	Consumption (kWh) per Customer Weather-normalized	
Historical	2013	Actual -			Actual 0	0		Actual		
Historical	2014	Actual -	Board-approved		Actual 0	0	Board-approved 0	Actual	Board-approved	
Historical	2015	Actual -			Actual 0	0		Actual		
Historical	2016	Actual -			Actual 0	0		Actual		
Historical	2017	Actual -			Actual 0	0		Actual		
Bridge Year	2018	Forecast -			Forecast 0	0		Forecast		
Test Year	2019	Forecast 1			Forecast 0	23,308,825		Forecast 0	23308825.3	

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
	2013			2013			2013		
	2014			2014			2014		
	2015			2015			2015		
	2016			2016			2016		
	2017			2017			2017		
	2018			2018			2018		
	2019			2019			2019		
	Geometric Mean			Geometric Mean			Geometric Mean		

	Calendar Year (for 2019 Cost of Service)	Revenues			Demand (kW) Actual (Weather actual)	Demand (kW) Weather-normalized		Demand (kW) per Customer Actual (Weather actual)	Demand (kW) per Customer Weather-normalized	
Historical	2013	Actual $ -			Actual 0	0		Actual		
Historical	2014	Actual $ -	Board-approved		Actual 0	0	Board-approved	Actual	Board-approved	
Historical	2015	Actual $ -			Actual 0	0		Actual		
Historical	2016	Actual $ -			Actual 0	0		Actual		
Historical	2017	Actual $ -			Actual 0	0		Actual		
Bridge Year (Foreca	2018	Forecast $ -				0		Forecast		
Test Year (Forecast	2019	Forecast $ 177,658				60,000		Forecast 0	0.33772808	

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
	2013			2013			2013		
	2014			2014			2014		
	2015			2015			2015		
	2016			2016			2016		
	2017			2017			2017		
	2018			2018			2018		
	2019			2019			2019		
	Geometric Mean			Geometric Mean			Geometric Mean		

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

	Calendar Year (for 2019 Cost of Service)	Customers			Consumption (kWh) [3] Actual (Weather actual)	Consumption (kWh) Weather-normalized		Consumption (kWh) per Customer Actual (Weather actual)	Consumption (kWh) per Customer Weather-normalized	
Historical	2013	Actual			Actual			Actual		
Historical	2014	Actual	Board-approved		Actual		Board-approved	Actual	Board-approved	
Historical	2015	Actual			Actual			Actual		
Historical	2016	Actual			Actual			Actual		
Historical	2017	Actual			Actual			Actual		
Bridge Year	2018	Forecast			Forecast			Forecast		
Test Year	2019	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
	2013			2013			2013		
	2014			2014			2014		
	2015			2015			2015		
	2016			2016			2016		
	2017			2017			2017		
	2018			2018			2018		
	2019			2019			2019		
	Geometric Mean			Geometric Mean			Geometric Mean		

	Calendar Year (for 2019 Cost of Service)	Revenues			Actual (Weather actual)	Weather-normalized		Demand () per Customer Actual (Weather actual)	Demand () per Customer Weather-normalized	
Historical	2013	Actual			Actual			Actual		
Historical	2014	Actual	Board-approved		Actual		Board-approved	Actual	Board-approved	
Historical	2015	Actual			Actual			Actual		
Historical	2016	Actual			Actual			Actual		
Historical	2017	Actual			Actual			Actual		
Bridge Year (Foreca	2018	Forecast			Forecast			Forecast		
Test Year (Forecast	2019	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
	2013			2013			2013		
	2014			2014			2014		
	2015			2015			2015		
	2016			2016			2016		
	2017			2017			2017		
	2018			2018			2018		
	2019			2019			2019		
	Geometric Mean			Geometric Mean			Geometric Mean		

Load forecast is weather adjusted, not CDM adjusted

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

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

	Calendar Year (for 2019 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	*2013*	Actual			Actual				Actual			
Historical	*2014*	Actual		Board-approved	Actual			Board-approved	Actual			Board-approved
Historical	*2015*	Actual			Actual				Actual			
Historical	*2016*	Actual			Actual				Actual			
Historical	*2017*	Actual			Actual				Actual			
Bridge Year	*2018*	Forecast			Forecast				Forecast			
Test Year	*2019*	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
	2013			*2013*			*2013*		
	2014			*2014*			*2014*		
	2015			*2015*			*2015*		
	2016			*2016*			*2016*		
	2017			*2017*			*2017*		
	2018			*2018*			*2018*		
	2019			*2019*			*2019*		
	Geometric Mean			Geometric Mean			Geometric Mean		

	Calendar Year (for 2019 Cost of Service)	Revenues				Demand () per Customer				
					Actual (Weather actual)	Weather-normalized	Weather-normalized		Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	*2013*	Actual			Actual				Actual		
Historical	*2014*	Actual		Board-approved	Actual		Board-approved		Actual		Board-approved
Historical	*2015*	Actual			Actual				Actual		
Historical	*2016*	Actual			Actual				Actual		
Historical	*2017*	Actual			Actual				Actual		
Bridge Year (Foreca	*2018*	Forecast			Forecast				Forecast		
Test Year (Forecast	*2019*	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
	2013			*2013*			*2013*		
	2014			*2014*			*2014*		
	2015			*2015*			*2015*		
	2016			*2016*			*2016*		
	2017			*2017*			*2017*		
	2018			*2018*			*2018*		
	2019			*2019*			*2019*		
	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 2019 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	*2013*	Actual			Actual				Actual			
Historical	*2014*	Actual		Board-approved	Actual			Board-approved	Actual			Board-approved
Historical	*2015*	Actual			Actual				Actual			
Historical	*2016*	Actual			Actual				Actual			
Historical	*2017*	Actual			Actual				Actual			
Bridge Year	*2018*	Forecast			Forecast				Forecast			
Test Year	*2019*	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
	2013			*2013*			*2013*		
	2014			*2014*			*2014*		
	2015			*2015*			*2015*		
	2016			*2016*			*2016*		
	2017			*2017*			*2017*		
	2018			*2018*			*2018*		
	2019			*2019*			*2019*		
	Geometric Mean			Geometric Mean			Geometric Mean		

	Calendar Year (for 2019 Cost of Service)	Revenues				Demand () per Customer				
					Actual (Weather actual)	Weather-normalized	Weather-normalized		Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	*2013*	Actual			Actual				Actual		
Historical	*2014*	Actual		Board-approved	Actual		Board-approved		Actual		Board-approved
Historical	*2015*	Actual			Actual				Actual		
Historical	*2016*	Actual			Actual				Actual		
Historical	*2017*	Actual			Actual				Actual		
Bridge Year (Foreca	*2018*	Forecast			Forecast				Forecast		
Test Year (Forecast	*2019*	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
	2013			*2013*			*2013*		
	2014			*2014*			*2014*		
	2015			*2015*			*2015*		
	2016			*2016*			*2016*		
	2017			*2017*			*2017*		
	2018			*2018*			*2018*		
	2019			*2019*			*2019*		
	Geometric Mean			Geometric Mean			Geometric Mean		

Load forecast is weather adjusted, not CDM adjusted

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

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

	Calendar Year (for 2019 Cost of Service)	Customers			Consumption (kWh) [3]				Consumption (kWh) per Customer			
						Actual (Weather actual)	Weather-normalized			Actual (Weather actual)	Weather-normalized	
Historical	*2013*	Actual			Actual				Actual			
Historical	*2014*	Actual		Board-approved	Actual			Board-approved	Actual			Board-approved
Historical	*2015*	Actual			Actual				Actual			
Historical	*2016*	Actual			Actual				Actual			
Historical	*2017*	Actual			Actual				Actual			
Bridge Year	*2018*	Forecast			Forecast				Forecast			
Test Year	*2019*	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
	2013			*2013*			*2013*		
	2014			*2014*			*2014*		
	2015			*2015*			*2015*		
	2016			*2016*			*2016*		
	2017			*2017*			*2017*		
	2018			*2018*			*2018*		
	2019			*2019*			*2019*		
	Geometric Mean			Geometric Mean			Geometric Mean		

	Calendar Year (for 2019 Cost of Service)	Revenues				Actual (Weather actual)	Weather-normalized		Demand () per Customer	Actual (Weather actual)	Weather-normalized		
Historical	*2013*	Actual							Actual				
Historical	*2014*	Actual		Board-approved		Actual		Board-approved	Actual			Board-approved	
Historical	*2015*	Actual				Actual			Actual				
Historical	*2016*	Actual				Actual			Actual				
Historical	*2017*	Actual				Actual			Actual				
Bridge Year (Foreca	*2018*	Forecast				Forecast			Forecast				
Test Year (Forecast	*2019*	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
	2013			*2013*			*2013*		
	2014			*2014*			*2014*		
	2015			*2015*			*2015*		
	2016			*2016*			*2016*		
	2017			*2017*			*2017*		
	2018			*2018*			*2018*		
	2019			*2019*			*2019*		
	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 class

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Appendix 2-JA

Summary of Recoverable OM&A Expenses

	2010		2011		2012		2013		2014		2015		2016		2017		2018	2019
	2010 Board Approved	2010 Actuals	2011 Board Approved	2011 Actuals	2012 Board Approved	2012 Actuals	2013 Board Approved	2013 Actuals	2014 Last Rebasing Year Board Approved	2014 Last Rebasing Year Actuals	2015 Board Approved	2015 Actuals	2016 Board Approved	2016 Actuals	2017 Board Approved	2017 Actuals	2018 Bridge Year	2019 Test Year
Reporting Basis																		
Operations									$ 532,044	$ 491,400		$ 548,540		$ 654,295		$ 673,867	$ 679,413	$ 715,973
Maintenance									$ 416,132	$ 412,259		$ 451,578		$ 476,273		$ 414,737	$ 473,074	$ 449,790
SubTotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 948,177**	**$ 903,658**	$ -	**$ 1,000,118**	$ -	**$ 1,130,568**	$ -	**$ 1,088,604**	**$ 1,152,487**	**$ 1,165,763**
%Change (year over year)										-4.7%								1.2%
%Change (Test Year vs Last Rebasing Year - Actual)																		
Billing and Collecting									$ 534,260	$ 559,556		$ 601,150		$ 547,188		$ 573,154	$ 597,617	$ 632,867
Community Relations									$ 17,800	$ 578		$ 758		$ 9,700		$ 4,161	$ 12,765	$ 11,485
Administrative and General									$ 655,026	$ 744,411		$ 721,094		$ 844,735		$ 929,202	$ 1,141,995	$ 1,164,070
SubTotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 1,207,085**	**$ 1,304,545**	$ -	**$ 1,323,001**	$ -	**$ 1,401,623**	$ -	**$ 1,506,517**	**$ 1,752,377**	**$ 1,808,422**
%Change (year over year)										8.1%								3.2%
%Change (Test Year vs Last Rebasing Year - Actual)																		
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 2,155,262**	**$ 2,208,203**	$ -	**$ 2,323,119**	$ -	**$ 2,532,191**	$ -	**$ 2,595,121**	**$ 2,904,865**	**$ 2,974,186**
%Change (year over year)										2.5%								2.4%

Note:

1 Historical actuals going back to the last cost of service application are required to be entered by the applicant.
2 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.

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Reporting Basis	
Operations	
Maintenance	
SubTotal	
%Change (year over year)	
%Change (Test Year vs Last Rebasing Year - Actual)	
Billing and Collecting	
Community Relations	
Administrative and General	
SubTotal	
%Change (year over year)	
%Change (Test Year vs Last Rebasing Year - Actual)	
Total	
%Change (year over year)	

	2010			2011			2012			2013		
	2010 Board Approved	2010 Actuals	Variance 2010 Board Approved - 2010 Actuals	2011 Board Approved	2011 Actuals	Variance 2011 Board Approved - 2011 Actuals	2012 Board Approved	2012 Actuals	Variance 2012 Board Approved - 2012 Actuals	2013 Board Approved	2013 Actuals	Variance 2013 Board Approved - 2013 Actuals
Operations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Billing and Collecting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Relations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administrative and General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total OM&A Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Adjustments for Total non-recoverable items (from Appendices 2-JA and 2-JB)												
Total Recoverable OM&A Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Variance from previous year					$ -			$ -			$ -	
Percent change (year over year)												
Percent Change: Test year vs. Most Current Actual												
Simple average of % variance for all years												
Compound Annual Growth Rate for all years												
#REF!												

	2010 Board Approved	2010 Actuals	Last Rebasing Year (2011 Board Approved)	Last Rebasing Year (2011 Actuals)	2011 Actuals	Last Rebasing Year (2012 Board Approved)	Last Rebasing Year (2012 Actuals)	2012 Actuals	Last Rebasing Year (2013 Board Approved)	Last Rebasing Year (2013 Actuals)	2013 Actuals	Last Rebasing Year (2014 Board Approved)
Operations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 532,044
Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 416,132
Billing and Collecting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 534,260
Community Relations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,800
Administrative and General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 655,026
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,155,262**
%Change (year over year)												

Note:

1 Historical actuals going back to t
2 Recoverable OM&A that is inclu

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	2014			2015			2016			2017		2018		2019	
	Last Rebasing Year 2014 Board Approved	Last Rebasing Year 2014 Actuals	Variance 2014 Board Approved - 2014 Actuals	2015 Board Approved	2015 Actuals	Variance 2015 Board Approved - 2015 Actuals	2016 Board Approved	2016 Actuals	Variance 2016 Board Approved - 2016 Actuals	2017 Board Approved	2017 Actuals	Variance 2017 Board Approved - 2017 Actuals	2018 Bridge Year	Variance 2018 Bridge vs. 2017 Actuals	2019 Test Year	Variance 2019 Test vs. 2018 Bridge
Reporting Basis	**$ 532,044**	**$ 491,400**	**$ 40,645**	**$ -**	**$ 548,540**	**-$ 548,540**	**$ -**	**$ 654,295**	**-$ 654,295**	**$ -**	**$ 673,867**	**-$ 673,867**	**$ 679,413**	**$ 5,546**	**$ 715,973**	**-$ 710,427**
Operations	$ 416,132	$ 412,259	$ 3,874	$ -	$ 451,578	-$ 451,578	$ -	$ 476,273	-$ 476,273	$ -	$ 414,737	-$ 414,737	$ 473,074	$ 58,338	$ 449,790	-$ 391,453
Maintenance	$ 534,260	$ 559,556	-$ 25,296	$ -	$ 601,150	-$ 601,150	$ -	$ 547,188	-$ 547,188	$ -	$ 573,154	-$ 573,154	$ 597,617	$ 24,463	$ 632,867	-$ 608,404
SubTotal	**$ 17,800**	**$ 578**	**$ 17,222**	**$ -**	**$ 758**	**-$ 758**	**$ -**	**$ 9,700**	**-$ 9,700**	**$ -**	**$ 4,161**	**-$ 4,161**	**$ 12,765**	**$ 8,604**	**$ 11,485**	**-$ 2,881**
%Change (year over year)	**$ 655,026**	**$ 744,411**	**-$ 89,385**	**$ -**	**$ 721,094**	**-$ 721,094**	**$ -**	**$ 844,735**	**-$ 844,735**	**$ -**	**$ 929,202**	**-$ 929,202**	**$ 1,141,995**	**$ 212,793**	**$ 1,164,070**	**-$ 951,277**
%Change (Test Year vs Last Rebasing Year - Actual)	**$ 1,207,085**	**$ 1,304,545**	**-$ 97,459**	**$ -**	**$ 1,323,001**	**-$ 1,323,001**	**$ -**	**$ 1,401,623**	**-$ 1,401,623**	**$ -**	**$ 1,506,517**	**-$ 1,506,517**	**$ 1,752,377**	**$ 245,861**	**$ 1,808,422**	**-$ 1,562,562**
Billing and Collecting																
Community Relations	**$ 1,207,085**	**$ 1,304,545**	**-$ 97,459**	**$ -**	**$ 1,323,001**	**-$ 1,323,001**	**$ -**	**$ 1,401,623**	**-$ 1,401,623**	**$ -**	**$ 1,506,517**	**-$ 1,506,517**	**$ 1,752,377**	**$ 245,861**	**$ 1,808,422**	**-$ 1,562,562**
Administrative and General		$ 1,304,545			$ 18,456			$ 78,622			$ 104,894		$ 245,861		$ 56,045	
SubTotal					1%			6%			7%		16%		3%	
%Change (year over year)											20.04%					
%Change (Test Year vs Last Rebasing Year - Actual)											6.87%					
Total																#DIV/0!
%Change (year over year)																

Last Rebasing Year (2014 Actuals)	2014 Actuals	Last Rebasing Year (2015 Board Approved)	Last Rebasing Year (2015 Actuals)	2015 Actuals	Last Rebasing Year (2016 Board Approved)	Last Rebasing Year (2016 Actuals)	2016 Actuals	Last Rebasing Year (2017 Board Approved)	Last Rebasing Year (2017 Actuals)	2017 Actuals	2018 Bridge Year	2019 Test Year
$ 491,400	$ 491,400	$ -	$ 548,540	$ 548,540	$ -	$ 654,295	$ 654,295	$ -	$ 673,867	$ 673,867	$ 679,413	$ 715,973
$ 412,259	$ 412,259	$ -	$ 451,578	$ 451,578	$ -	$ 476,273	$ 476,273	$ -	$ 414,737	$ 414,737	$ 473,074	$ 449,790
$ 559,556	$ 559,556	$ -	$ 601,150	$ 601,150	$ -	$ 547,188	$ 547,188	$ -	$ 573,154	$ 573,154	$ 597,617	$ 632,867
$ 578	$ 559,556	$ -	$ 758	$ 601,150	$ -	$ 9,700	$ 9,700	$ -	$ 4,161	$ 4,161	$ 12,765	$ 11,485
$ 744,411	$ 744,411	$ -	$ 721,094	$ 721,094	$ -	$ 844,735	$ 844,735	$ -	$ 929,202	$ 929,202	$ 1,141,995	$ 1,164,070
$ 2,208,203	**$ 2,767,181**	**$ -**	**$ 2,323,119**	**$ 2,923,511**	**$ -**	**$ 2,532,191**	**$ 2,532,191**	**$ -**	**$ 2,595,121**	**$ 2,595,121**	**$ 2,904,865**	**$ 2,974,186**
2.5%				5.6%			-13.4%			2.5%	11.9%	2.4%

Note:

1 Historical actuals going back to t
2 Recoverable OM&A that is inclu

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Appendix 2-JB
Recoverable OM&A Cost Driver Table[1,3]

OM&A	Last Rebasing Year (2014 Actuals)	2016 Actuals	2017 Actuals	2018 Bridge Year	2019 Test Year
Reporting Basis					
Opening Balance[2]	$ 2,155,262	$ 2,375,243	$ 2,475,927	$ 2,759,250	$ 2,881,182
Continuous Cost Increases					
Wage increase	$ -	$ 69,517	$ 71,121	$ 42,850	$ 43,707
Inflation	$ -	$ 17,696	$ 17,315	$ 9,046	$ 20,721
New staff	$ -	$ 31,780	$ 67,541	$ 42,000	$ -
Locate costs	$ -	$ -	$ -	$ -	$ -
Cyber security	$ -	$ -	$ 25,000	$ 5,000	$ -
Utilismart contract	$ -	$ -	$ 25,000	$ -	$ -
CHEC	$ -	$ 4,700	$ -	$ -	$ -
Variable Costs					
Capitalized labour	-$ 82,845	$ 19,736	$ 73,129	$ 1,316	$ -
Transformer St. Mtce	$ 15,000	-$ 36,000	$ 46,000	-$ 25,000	$ -
Tree trimming	$ 23,500	-$ 40,000	$ 45,000	$ -	$ -
Underground services	$ 30,000	$ -	$ -	$ -	$ -
One-time Costs					
Regulatory costs	$ 52,941	$ -	$ -	$ -	$ 46,198
Severance	$ -	-$ 42,000	$ -	$ -	$ -
Micro-grid study	$ -	$ 100,000	-$ 100,000	$ -	$ -
Temporary staff	$ -	-$ 11,942	-$ 18,548	$ 25,000	$ -
Other	$ -	-$ 12,803	$ 31,765	$ 21,719	-$ 17,621
etc. (Insert additional rows as needed)					
Closing Balance[2]	$ 2,193,858	$ 2,475,927	$ 2,759,250	$ 2,881,182	$ 2,974,187

Notes:

1 For each year, a detailed explanation for each cost driver and associated amount is requied in Exhibit 4.

2 Opening Balance for "Last Rebasing Year" (cell B15) should be equal to the Board-Approved amount. For purposes of assessing incremental cost drivers, the closing balance for each year becomes the opening

3 If it has been more than four 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 four years ago, a minimum of three

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Appendix 2-JC
OM&A Programs Table

Programs	Last Rebasing Year (2014 Board-Approved)	Last Rebasing Year (2014 Actuals)	2015 Actuals	2016 Actuals	2017 Actuals	2018 Bridge Year	2019 Test Year	Variance (Test Year vs. 2017 Actuals)	Variance (Test Year vs. Last Rebasing Year (2014 Board-
Reporting Basis									
Customer Service									
Customer Service, Mailing Costs, Billing and Collections	516,260	507,767	573,432	482,434	555,365	579,617	612,867	57,502	96,608
Bad Debts	18,000	51,789	27,718	64,754	17,789	18,000	20,000	2,211	2,000
Monthly Billing (net of savings)	0	0	0	0	0	0	0	0	0
Sub-Total	534,260	559,556	601,150	547,188	573,154	597,617	632,867	59,714	98,608
Operations									
Service Locates	114,037	141,357	165,092	147,768	133,372	127,014	131,198	-2,173	17,162
Municipal Transformer Station -operating and maintenance costs	30,008	37,319	52,840	64,984	38,962	62,332	33,642	-5,320	3,633
Meters maintenance	115,386	48,785	68,933	69,501	78,930	95,957	98,566	19,636	-16,821
Distribution sub-stations and protection and control	110,908	94,950	113,902	166,422	145,614	148,072	164,598	18,984	53,690
Asset management & maintenance department	0	0	0	0	0	0	0	0	0
Overhead lines	136,397	154,412	151,555	183,887	259,156	337,314	328,888	69,732	192,491
Underground Lines	89,480	63,454	117,548	94,946	91,334	79,189	81,203	-10,131	-8,278
24/7 Control room operations and load dispatch activities	33,367	48,373	42,833	40,599	41,093	50,829	51,313	10,220	17,947
Operations & engineering ,Inspection drafting & design construction services	119,013	111,222	113,148	152,110	135,410	67,287	73,350	-62,060	-45,663
Distribution Transformers	43,239	60,023	26,608	44,824	40,320	31,814	33,026	-7,294	-10,212
Tree trimming	65,407	45,225	68,691	66,939	27,851	75,745	76,238	48,386	10,831
Underground conduit	0	0	0	0	0	0	0	0	0
Poles Towers & Fixtures	67,143	98,538	78,968	98,588	96,562	76,934	93,741	-2,821	26,598
Fleet costs	0	0	0	0	0	0	0	0	0
Sub-Total	924,386	903,658	1,000,118	1,130,568	1,088,604	1,152,487	1,165,763	77,160	241,377
Administrative and General									
Operational Effectiveness & Communication	12,300	578	758	9,700	4,161	12,765	11,485	7,324	-815
Health & Safety Costs	0	0	0	0	0	0	0	0	0
Executive, Financial , Legal, Professional and Insurance Services	413,880	487,201	408,252	510,151	548,373	742,609	709,985	161,611	296,105
Post employment costs	24,494	17,314	11,945	41,017	26,914	51,882	53,453	26,539	28,959
Procurement and Materials Management	0	0	0	0	0	0	0	0	0
Office building & security costs	31,750	33,904	28,191	24,948	25,362	26,660	27,183	1,821	-4,567
IT, software, telecommunications	146,242	144,970	151,622	162,162	202,529	213,597	213,515	10,986	67,273
Internal Labour & Benefit Costs - attributed to capital work	0	0	0	0	0	0	0	0	0
Administrative services recovered from affiliates	0	0	0	0	0	0	0	0	0
Collection charges recovered from customers	0	0	0	0	0	0	0	0	0
Regulatory & Compliance	53,000	32,348	46,540	38,202	46,761	37,682	87,151	40,390	34,151
Metering Compliance	0	0	0	0	0	0	0	0	0
Smart Meter data management program	0	0	0	0	0	0	0	0	0
Capitalization Policy Change (Effective Jan 1 , 2013)	0	0	0	0	0	0	0	0	0
ESA Fees	5,300	5,061	5,315	5,127	5,194	5,202	5,264	70	-36
LEAP	0	0	0	0	0	5,694	7,267	7,267	7,267
Donations	0	0	12,214	6,694	6,694	0	0	-6,694	0
Other	-19,640	23,612	57,014	56,435	67,375	58,669	60,253	-7,122	79,893
Sub-Total	667,326	744,989	721,851	854,435	933,363	1,154,760	1,175,555	242,192	508,229
Total	**2,125,972**	**2,208,203**	**2,323,119**	**2,532,191**	**2,595,121**	**2,904,865**	**2,974,186**	**379,065**	**848,214**

Notes:

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 more Programs as 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

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

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Appendix 2-K
Employee Costs

	Last Rebasing Year (2014 Board Approved)	Last Rebasing Year (2014 Actuals)	2015 Actuals	2016 Actuals	2017 Actuals	2018 Bridge Year	2019 Test Year
Number of Employees (FTEs including Part-Time)[1]							
Management (including executive)	6	5	5	5	6	6	6
Non-Management (union and non-union)	13	10	11	12	12	12	12
Total	19	15	16	17	18	18	18
Total Salary and Wages including ovetime and incentive pay							
Management (including executive)	$ 611,906	$ 538,997	$ 530,811	$ 574,605	$ 564,591	$ 652,445	$ 665,494
Non-Management (union and non-union)	$ 874,309	$ 794,717	$ 849,769	$ 841,184	$ 964,936	$ 976,380	$ 995,910
Total	$ 1,486,214	$ 1,333,714	$ 1,380,580	$ 1,415,789	$ 1,529,527	$ 1,628,826	$ 1,661,404
Total Benefits (Current + Accrued)							
Management (including executive)	$ 130,289	$ 123,542	$ 99,963	$ 135,696	$ 131,592	$ 148,231	$ 150,442
Non-Management (union and non-union)	$ 197,428	$ 182,156	$ 160,029	$ 198,649	$ 224,903	$ 227,360	$ 230,565
Total	$ 327,717	$ 305,698	$ 259,992	$ 334,345	$ 356,495	$ 375,592	$ 381,007
Total Compensation (Salary, Wages, & Benefits)							
Management (including executive)	$ 742,195	$ 662,540	$ 630,774	$ 710,301	$ 696,183	$ 800,676	$ 815,936
Non-Management (union and non-union)	$ 1,071,737	$ 976,873	$ 1,009,798	$ 1,039,833	$ 1,189,839	$ 1,203,741	$ 1,226,475
Total	$ 1,813,931	$ 1,639,412	$ 1,640,572	$ 1,750,134	$ 1,886,022	$ 2,004,417	$ 2,042,411

Note:

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

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

	Last Rebasing Year - 2014- Board Approved	Last Rebasing Year - 2014- Actual	2015 Actuals	2016 Actuals	2017 Actuals	2018 Bridge Year	2019 Test Year
Reporting Basis							
OM&A Costs							
O&M	$ 1,500,236	$ 1,463,792	$ 1,602,025	$ 1,687,456	$ 1,665,919	$ 1,762,870	$ 1,810,116
Admin Expenses	$ 655,026	$ 744,411	$ 721,094	$ 844,735	$ 929,202	$ 1,141,995	$ 1,164,070
Total Recoverable OM&A from Appendix 2-JB [5]	$ 2,155,262	$ 2,208,203	$ 2,323,119	$ 2,532,191	$ 2,595,121	$ 2,904,865	$ 2,974,186
Number of Customers [2,4]	8,522	8,574	8,860	9,134	9,321	9,469	9,649
Number of FTEs [3,4]	19	16	17	17	18	18	18
Customers/FTEs	446.18	534.95	507.80	522.49	529.66	523.61	536.06
OM&A cost per customer							
O&M per customer	176	171	181	185	179	186	188
Admin per customer	77	87	81	92	100	121	121
Total OM&A per customer	253	258	262	277	278	307	308
OM&A cost per FTE							
O&M per FTE	78,546	91,329	91,819	96,531	94,663	97,486	100,562
Admin per FTE	34,295	46,446	41,329	48,323	52,800	63,152	64,671
Total OM&A per FTE	112,841	137,775	133,148	144,854	147,463	160,638	165,233

Notes:

1 If it has been more than four 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 four 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.

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

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Appendix 2-M
Regulatory Cost Schedule

	Regulatory Cost Category	USoA Account	USoA Account Balance	Last Rebasing Year (2014 Board Approved)	Last Rebasing Year (2014 Actual)	Most Current Actuals Year 2017	2018 Bridge Year	Annual % Change	2019 Test Year	Annual % Change
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)=[(G)-(F)]/(F)	(I)	(J) = [(I)-(G)]/(G)
	Regulatory Costs (Ongoing)									
1	OEB Annual Assessment	5655		$ 30,300	$ 28,850	$ 30,300	$ 30,300	0.00%	$ 39,840	31.49%
2	OEB Section 30 Costs (OEB-initiated)	5655		$ 1,900	$ 514	$ 1,000	$ -	-100.00%	$ -	
3	Expert Witness costs for regulatory matters	5655								
4	Legal costs for regulatory matters									
5	Consultants' costs for regulatory matters	5655							$ 2,000	
6	Operating expenses associated with staff resources allocated to regulatory matters	5655		$ -	$ -	$ -	$ 1,190		$ 1,113	-6.47%
7	Operating expenses associated with other resources allocated to regulatory matters[1]	5655			$ 740	$ 14,661	$ 5,334	-63.62%	$ 5,398	1.20%
8	Other regulatory agency fees or assessments	5655								
9	Any other costs for regulatory matters (please define)	5655								
10	Intervenor costs									
11	OEB Section 30 Costs (Applicant-originated)	5655		$ -	$ 373	$ -	$ -		$ -	
12	Annual Registration Fee			$ 800	$ 800	$ 800	$ 800	0.00%	$ 800	0.00%
13										
14										
15										
16										
17										
18										
19										
20										
	Regulatory Costs (One-Time)									
1	Expert Witness costs									
2	Legal costs	5655		$ 20,000	$ 1,071	$ -	$ -		$ 25,000	
3	Consultants' costs	5655		$ -	$ -	$ -	$ -		$ 36,000	
4	Incremental operating expenses associated with staff resources allocated to this application.									
5	Incremental operating expenses associated with other resources allocated to this application[1]								$ -	
6	Intervenor costs						$ 59		$ 75,000	128105.13%
7	OEB Section 30 Costs (application-related)									
8	Any other costs for regulatory matters (COS)	5655								
9										
10	Incremental Operating - Auditors								$ 12,500	
11	Incremental Operating - OEB Customer Session								$ 10,000	
12	Incremental Operating - Oral Hearing								$ 30,000	
13	Incremental Operating - Public Notice								$ 1,500	
14										
15										
1	Sub-total - Ongoing Costs[2]		$ -	$ 33,000	$ 31,277	$ 46,761	$ 37,624	-19.54%	$ 49,151	30.64%
2	Sub-total - One-time Costs[3]		$ -	$ 20,000	$ 1,071	$ -	$ 59		$ 190,000	324686.32%
3	Total		$ -	$ 53,000	$ 32,348	$ 46,761	$ 37,682	-19.42%	$ 87,151	131.28%

Application-Related One-Time Costs	Total
Total One-Time Costs Related to Application to be Amortized over IRM Period	$ 190,000
1/5 of Total One-Time Costs	38000

Notes:

[1] Please identify the resources involved.
[2] Sum of all ongoing costs.
[3] Sum of all one-time costs.

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

Year: 2014

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service	% Allocation
From	To			$	$	
Niagara-on-the-Lake Hydro Inc	Energy Services Inc	Water Billing- Customer Service-Billing/collecting/Account Inquiries/Reports/Water reads	Cost-Base	89478.97	74791.81	Service Cost is marked up as follows: Labour 20%, Truck 10%, Material 10%, Contractor 10% Accounts Paybale Misc 10%
Niagara-on-the-Lake Hydro Inc	Energy Services Inc	Gas Water Heaters- Finance-Accounts Payable/Receivable,Account Reconcilations, Payroll	Cost-Base	2229.83	1880.76	Service Cost is marked up as follows: Labour 20%, Truck 10%, Material 10%, Contractor 10% Accounts Paybale Misc 10%
Niagara-on-the-Lake Hydro Inc	Energy Services Inc	Electric Water Heaters- Finance-Accounts Payable/Receivable, Account Reconcilations, Payroll	Cost-Base	2993.78	2496.64	Service Cost is marked up as follows: Labour 20%, Truck 10%, Material 10%, Contractor 10% Accounts Paybale Misc 10%
Niagara-on-the-Lake Hydro Inc	Energy Services Inc	Water Bills- Printed/Cancelled bills	Cost-Base	37441.89	34038.08	# of bills printed/cancelled * proportion related to water bills* cost of bill print plus 10% mark-up
Niagara-on-the-Lake Hydro Inc	Energy Services Inc	Adminstrative Expenses- Mtce General Plant, Property Taxes, Property Insurance	Cost-Base	6129.81	5572.55	0.0483% on mtce of building, property taxes, property insurance plus 10% mark-up
Niagara-on-the-Lake Hydro Inc	Energy Services Inc	Board Of Directors-Payroll	Cost-Base	8400	8400	2 members x $250 + 2 @ $100 per meeting

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	$
eg: parent company	*eg: regulated entity*				

Note:

1 **This appendix must be completed in relation to each service provided or received for the Historical (actuals), Bridge and Test years. The required information includes:**

· ***Type of Service:***

Services such as billing, accounting, payroll, etc. The applicant must identify any costs related to the Board of Directors of the parent company that are allocated to the applicant.

· ***Pricing Methodology:***

Pricing Methodology includes approaches such as cost-base, market-base, tendering, etc. The applicant must provide evidence demonstrating the pricing methodology used. The applicant must also provide a description of why that pricing methodology was chosen, whether or not it is in conformity with ARC, and why it is appropriate.

· ***% Allocation:***

The applicant must provide the percentage of the costs allocated to the entity for the service being offered. The Applicant must also provide a description of the allocator and why it is an appropriate allocator.

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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: 2019

Line No.	Particulars	Capitalization Ratio (%)		Capitalization Ratio ($)	Cost Rate (%)		Return ($)
	Debt						
1	Long-term Debt	56.00%		$17,190,886	3.71%		$637,782
2	Short-term Debt	4.00%	(1)	$1,227,920	2.29%		$28,119
3	**Total Debt**	60.0%		$18,418,806	3.62%		$665,901
	Equity						
4	Common Equity	40.00%		$12,279,204	9.00%		$1,105,128
5	Preferred Shares			$ -			$ -
6	**Total Equity**	40.0%		$12,279,204	9.00%		$1,105,128
7	**Total**	100.0%		$30,698,011	5.77%		$1,771,030

Notes

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

Boad Approved Year: 2014

Line No.	Particulars	Capitalization Ratio (%)		Capitalization Ratio ($)	Cost Rate (%)		Return ($)
	Debt						
1	Long-term Debt	56.00%		$13,711,016	4.96%		$680,066
2	Short-term Debt	4.00%	(1)	$979,358	2.11%		$20,664
3	**Total Debt**	60.0%		$14,690,375	4.77%		$700,731
	Equity						
4	Common Equity	40.00%		$9,793,583	9.36%		$916,679
5	Preferred Shares			$ -			$ -
6	**Total Equity**	40.0%		$9,793,583	9.36%		$916,679
7	**Total**	100.0%		$24,483,958	6.61%		$1,617,410

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Appendix 2-OB
Debt Instruments

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

Year 2019

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) [2]	Deemed Interest ($) [1]	Actual Interest ($) [1]	Additional Comments, if any
1	Original Promissory Note	Town of NOTL	Affiliated	Fixed Rate	1-Jul-00	Open	$ 2,098,770	4.16%	$ 87,308.82	$ 140,355	Actual interest exp
2	York TS Demand Installment Loan	CIBC	Third-Party	Fixed Rate	29-Aug-03	15	$ -	6.03%	$ -	$ -	Fixed rate via swap
3	NOTL TS Demand Installment Loan	CIBC	Third-Party	Fixed Rate	27-Oct-05	15	$ 424,320	6.13%	$ 26,010.81	$ 18,898	Fixed rate via swap
4	Infrastructure Ontario Loan	Infrastructure Ontario	Third-Party	Fixed Rate	15-Feb-11	15	$ 716,667	4.27%	$ 30,601.68	$ 28,551	
5	Town loan - transformer	Town of NOTL	Affiliated	Fixed Rate	1-Feb-15	10	$ 1,954,706	3.00%	$ 58,641.19	$ 54,628	
6	Town loan - capital projects	Town of NOTL	Affiliated	Fixed Rate	1-Oct-15	10	$ 1,430,402	3.00%	$ 42,912.05	$ 40,290	
7									$ -		
8									$ -		
9									$ -		
10									$ -		
11									$ -		
12									$ -		
Total							$ 6,624,865	3.71%	$ 245,474.55	$ 282,721.82	

Year 2018

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) [2]	Deemed Interest ($) [1]	Actual Interest ($) [1]	Additional Comments, if any
1	Original Promissory Note	Town of NOTL	Affiliated	Fixed Rate	1-Jul-00	Open	$ 2,433,659	4.16%	$ 101,240.21	$ 165,457	Actual interest exp
2	York TS Demand Installment Loan	CIBC	Third-Party	Fixed Rate	29-Aug-03	15	$ 176,902	6.03%	$ 10,667.16	$ 4,023	Fixed rate via swap
3	NOTL TS Demand Installment Loan	CIBC	Third-Party	Fixed Rate	27-Oct-05	15	$ 612,331	6.13%	$ 37,535.92	$ 31,815	Fixed rate via swap
4	Infrastructure Ontario Loan	Infrastructure Ontario	Third-Party	Fixed Rate	15-Feb-11	15	$ 816,667	4.27%	$ 34,871.68	$ 33,084	
5	Town loan - transformer	Town of NOTL	Affiliated	Fixed Rate	1-Feb-15	10	$ 2,239,035	3.00%	$ 67,171.04	$ 63,277	
6	Town loan - capital projects	Town of NOTL	Affiliated	Fixed Rate	1-Oct-15	10	$ 1,616,207	3.00%	$ 48,486.22	$ 45,941	
7									$ -		
8									$ -		
9									$ -		
10									$ -		
11									$ -		
12									$ -		
Total							$ 7,894,801	3.80%	$ 299,972.23	$ 343,597.23	

Year 2017

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) [2]	Deemed Interest ($) [1]	Actual Interest ($) [1]	Additional Comments, if any
1	Original Promissory Note	Town of NOTL	Affiliated	Fixed Rate	1-Jul-00	Open	$ 2,745,196	3.72%	$ 102,121.29	$ 188,810	Actual interest exp
2	York TS Demand Installment Loan	CIBC	Third-Party	Fixed Rate	29-Aug-03	15	$ 430,872	6.03%	$ 25,981.60	$ 17,698	Fixed rate via swap
3	NOTL TS Demand Installment Loan	CIBC	Third-Party	Fixed Rate	27-Oct-05	15	$ 807,154	6.13%	$ 49,478.57	$ 37,747	Fixed rate via swap
4	Infrastructure Ontario Loan	Infrastructure Ontario	Third-Party	Fixed Rate	15-Feb-11	15	$ 916,667	4.27%	$ 39,141.68	$ 37,187	
5	Town loan - transformer	Town of NOTL	Affiliated	Fixed Rate	1-Feb-15	10	$ 2,514,985	3.00%	$ 75,449.54	$ 71,670	
6	Town loan - capital projects	Town of NOTL	Affiliated	Fixed Rate	1-Oct-15	10	$ 1,796,528	3.00%	$ 53,895.85	$ 51,426	
7									$ -		
8									$ -		
9									$ -		
10									$ -		
11									$ -		
12									$ -		
Total							$ 9,211,402	3.76%	$ 346,068.52	$ 404,537.64	

Year 2016

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) [2]	Deemed Interest ($) [1]	Actual Interest ($) [1]	Additional Comments, if any
1	Original Promissory Note	Town of NOTL	Affiliated	Fixed Rate	1-Jul-00	Open	$ 3,035,009	4.54%	$ 137,789.41	$ 210,534	Actual interest exp
2	York TS Demand Installment Loan	CIBC	Third-Party	Fixed Rate	29-Aug-03	15	$ 671,809	6.03%	$ 40,510.10	$ 32,798	Fixed rate via swap
3	NOTL TS Demand Installment Loan	CIBC	Third-Party	Fixed Rate	27-Oct-05	15	$ 991,794	6.13%	$ 60,797.00	$ 47,998	Fixed rate via swap
4	Infrastructure Ontario Loan	Infrastructure Ontario	Third-Party	Fixed Rate	15-Feb-11	15	$ 1,016,667	4.27%	$ 43,411.67	$ 41,569	
5	Town loan - transformer	Town of NOTL	Affiliated	Fixed Rate	1-Feb-15	10	$ 2,782,566	3.00%	$ 83,476.97	$ 80,039	
6	Town loan - capital projects	Town of NOTL	Affiliated	Fixed Rate	1-Oct-15	10	$ 1,971,368	3.00%	$ 59,141.04	$ 56,907	
7									$ -		
Total							$ 10,469,213	4.06%	$ 425,126.18	$ 469,845.65	

Year 2015

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) [2]	Deemed Interest ($) [1]	Actual Interest ($) [1]	Additional Comments, if any
1	Original Promissory Note	Town of NOTL	Affiliated	Fixed Rate	1-Jul-00	Open	$ 3,304,613	4.77%	$ 157,630.04	$ 230,743	Actual interest exp
2	York TS Demand Installment Loan	CIBC	Third-Party	Fixed Rate	29-Aug-03	15	$ 900,381	6.03%	$ 54,292.98	$ 46,869	Fixed rate via swap
3	NOTL TS Demand Installment Loan	CIBC	Third-Party	Fixed Rate	27-Oct-05	15	$ 1,166,785	6.13%	$ 71,523.95	$ 57,846	Fixed rate via swap
4	Infrastructure Ontario Loan	Infrastructure Ontario	Third-Party	Fixed Rate	15-Feb-11	15	$ 1,116,667	4.27%	$ 47,681.67	$ 45,594	
5	Town loan - transformer	Town of NOTL	Affiliated	Fixed Rate	1-Feb-15	10	$ -	3.00%	$ -	$ 72,264	
6	Town loan - capital projects	Town of NOTL	Affiliated	Fixed Rate	1-Oct-15	10	$ -	3.00%	$ -	$ 9,992	
7									$ -		
Total							$ 6,488,446	5.10%	$ 331,128.64	$ 463,308.57	

Year 2014

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Appendix 2-OB
Debt Instruments

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) [2]	Deemed Interest ($) [1]	Actual Interest ($) [1]	Additional Comments, if any
1	Original Promissory Note	Town of NOTL	Affiliated	Fixed Rate	1-Jul-00	Open	$ 3,800,929	4.88%	$ 185,485.34	$ 254,031	Actual interest exp
2	York TS Demand Installment Loan	CIBC	Affiliated	Fixed Rate	29-Aug-03	15	$ 1,117,223	6.03%	$ 67,368.53	$ 63,989	Fixed rate via swap
3	NOTL TS Demand Installment Loan	CIBC	Affiliated	Fixed Rate	27-Oct-05	15	$ 1,332,629	6.13%	$ 81,690.19	$ 70,397	Fixed rate via swap
4	Infrastructure Ontario Loan	Infrastructure Ontario	Affiliated	Fixed Rate	15-Feb-11	15	$ 1,216,667	4.27%	$ 51,951.67	$ 49,855	
5									$ -		
6									$ -		
7									$ -	$ -	
Total							$ 7,467,448	5.18%	$ 386,495.72	$ 438,271.34	

Year

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) [2]	Deemed Interest ($) [1]	Actual Interest ($) [1]	Additional Comments, if any
1									$ -		
2									$ -		
3									$ -		
4									$ -		
5									$ -	$ -	
Total							$ -		$ -	$ -	

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.

Not Applicable

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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	

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Appendix 2-R
Loss Factors

		Historical Years					5-Year Average
		2013	2014	2015	2016	2017	
	Losses Within Distributor's System						
A(1)	"Wholesale" kWh delivered to distributor (higher value)	189,823,053	196,751,647	201,773,815	209,189,302	203,784,767	200,264,517
A(2)	"Wholesale" kWh delivered to distributor (lower value)	188,972,676	195,870,231	200,869,901	208,252,167	202,871,843	199,367,364
B	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)	-	-	-	-	-	-
C	Net "Wholesale" kWh delivered to distributor = **A(2) - B**	188,972,676	195,870,231	200,869,901	208,252,167	202,871,843	199,367,364
D	"Retail" kWh delivered by distributor	182,708,524	189,355,729	193,845,050	202,468,101	196,959,263	193,067,333
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)	-	-	-	-	-	-
F	Net "Retail" kWh delivered by distributor = **D - E**	182,708,524	189,355,729	193,845,050	202,468,101	196,959,263	193,067,333
G	Loss Factor in Distributor's system = **C / F**	1.0343	1.0344	1.0362	1.0286	1.0300	1.0326
	Losses Upstream of Distributor's System						
H	Supply Facilities Loss Factor	1.0045	1.0045	1.0045	1.0045	1.0045	1.0045
	Total Losses						
I	Total Loss Factor = **G x H**	1.0389	1.0391	1.0409	1.0332	1.0347	1.0373

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.

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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					$ -		$ -
2017	(1)				$ -		$ -

Notes:

(1) *For 2017, 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.

In the green shaded cell (row 18-26) enter the most recent 12-month actual data. If there is a material difference between actual and forecasted consumption data, use forecasted data and provide an explanation

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Commodity Expense

Step 1: **Allocation of Commodity**

2017 Historical Actuals

Customer Class Name		Last Actual kWh's	Class A kWh	Class B kWh	non-RPP non GA mod	non-RPP GA mod	non-RPP Total	RPP	Proportions (by Class) non-RPP %	Proportions (by Class) RPP %	
Residential		71,017,299		71,017,299		1,708,577	1,708,577	69,308,722	*2.41%*	*97.59%*	
General Service < 50 kW		40,733,064		40,733,064		6,219,524	6,219,524	34,513,540	*15.27%*	*84.73%*	
General Service 50 to 2999 kW		84,099,297	2,849,283	81,250,014	63,483,564	14,691,294	78,174,857	3,075,157	*92.96%*	*3.66%*	
General Service 3000-4999 kW				-			-	0	*#DIV/0!*	*#DIV/0!*	
Unmetered Scattered Load		250,759		250,759			-	250,759	*0.00%*	*100.00%*	
Sentinel Lighting				-			-	0	*#DIV/0!*	*#DIV/0!*	
Street Lighting		858,844		858,844	754,748		754,748	104,096	*87.88%*	*12.12%*	
other				-				0			
other				-				0			
TOTAL		**196,959,263**	**2,849,283**	**194,109,980**	**64,238,311**	**22,619,394**	**86,857,706**	**107,252,274**			
%		*100.00%*		*100.00%*	*33.09%*	*11.65%*		*55.25%*	*44.75%*	*55.25%*	*100.00%*

Step 2: **Forecasted Commodity Prices**

Step 2a: **GA Modifier** ($/MWh)

non-RPP
$ (44.38)

Source: Table 1: RPP Prices and GA Modifier: May 1, 2018 to April 30, 2019*

Step 2b: **Forecasted Commodity Prices** Table 1: Average RPP Supply Cost Summary**

			non-RPP non GA mod	non-RPP GA mod	RPP
HOEP ($/MWh)	Load Weighted Price for RPP Consumers		$21.57	$21.57	
Global Adjustment ($/MWh)	Impact of the Global Adjustment		$103.80	$59.42	
Adjustments ($/MWh)			$1.00	$1.00	
TOTAL ($/MWh)	Average Supply Cost for RPP Consumers		**$126.37**	**$81.99**	**$81.99**
$/kWh			***$0.12637***	***$0.08199***	***$0.08199***
Percentage shares (%)	non-RPP (GA mod/non-GA mod), RPP		33.09%	11.65%	55.25%
WEIGHTED AVERAGE PRICE ($/kWh)	**(Sum of I43, J43 and L43)**	$ 0.0967	**$0.0418**	**$0.0096**	**$0.0453**

Step 3: **Commodity Expense**

(volumes for the bridge and test year are loss adjusted)

Class A

Customer		Revenue	Expense	2018 kWh Volume	2018 kW Volume	2018 HOEP Rate/kWh	2018 Avg GA/kW	2018 Amount	2019 kWh Volume	2019 kW Volume	2019 HOEP Rate/kWh	2019 Avg GA/kW	2019 Amount
General Service 50 to 2999 kW		4035	4705	10,817,265	23,274.00	0.02157	38.96	$1,140,074	37,711,283	89373.84	0.02157	38.96	$4,295,399
General Service 3000-4999 kW		4010	4705			0.02157		$0			0.02157		$0
				10,817,265	23274			$1,140,074					$4,295,399

Class B

Customer		Revenue	Expense	2018 Volume	2018 rate ($/kWh):	2018 Amount	2019 Volume	2019 rate ($/kWh):	2019 Amount
Class Name	UoM	USA #	USA #						
Residential	kWh	4006	4705	76,556,402	$ 0.0967	$7,401,244	76,757,522	$0.0967	$7,420,688
General Service < 50 kW	kWh	4010	4705	43,910,102	0.096677015	$4,245,098	43,438,628	$0.0967	$4,199,517
General Service 50 to 2999 kW	kWh	4035	4705	78,402,352	0.096677015	$7,579,705	72,255,336	$0.0967	$6,985,430
General Service 3000-4999 kW	kWh	4010	4705		0.096677015	$0		$0.0967	$0
Unmetered Scattered Load	kWh	4025	4705	261,040	0.096677015	$25,237	260,884	$0.0967	$25,221
Sentinel Lighting	kWh	4025	4705		0.096677015	$0		$0.0967	$0
Street Lighting	kWh	4025	4705	906,898	0.096677015	$87,676	919,667	$0.0967	$88,911
other	kWh	4025	4705		0.096677015	$0		$0.0967	$0
other	kWh	4025	4705		0.096677015	$0		$0.0967	$0
TOTAL				**200,036,794**		**$19,338,960**	**193,632,037**		**$18,719,767**

Total

Customer		Revenue	Expense	2017 Volume	2017 avg rate ($/kWh):	2017 Amount	2018 Volume	2018 avg rate ($/kWh):	2018 Amount
Class Name	UoM	USA #	USA #						
Residential	kWh	4006	4705	76,556,402	0.096677015	$7,401,244	76,757,522	0.0967	$7,420,688
General Service < 50 kW	kWh	4010	4705	43,910,102	0.096677015	$4,245,098	43,438,628	0.0967	$4,199,517
General Service 50 to 2999 kW	kWh	4035	4705	89,219,617	0.0977	$8,719,779	109,966,619	0.1026	$11,280,829
General Service 3000-4999 kW	kWh	4010	4705	0	#DIV/0!	$0	0	#DIV/0!	$0
Unmetered Scattered Load	kWh	4025	4705	261,040	0.096677015	$25,237	260,884	0.0967	$25,221
Sentinel Lighting	kWh	4025	4705	0	#DIV/0!	$0	0	#DIV/0!	$0
Street Lighting	kWh	4025	4705	906,898	0.096677015	$87,676	919,667	0.0967	$88,911
other	kWh	4025	4705	0	0	$0	0	0.0000	$0
other	kWh	4025	4705	0	0	$0	0	0.0000	$0
TOTAL				**210,854,059**		**$20,479,034**	**231,343,320**		**$23,015,166**

**Regulated Price Plan Prices and the Global Adjustment Modifier for the Period May 1, 2018 – April 30, 2019*

*** Regulated Price Plan Cost Suppy Report May 1, 2018 - April 30, 2019*