Ontario Energy Board

Chapter 2 Appendices
Filing Requirements for Electricity Distribution Rate Applications

Version 2.5 (2019)

Utility Name	ENWIN Utilities Ltd.
Assigned EB Number	EB-2019-0032
Name of Contact and Title	Paul Gleason
Phone Number	519-255-2888 ext 325
Email Address	regulatory@enwin.com
Test Year	2020
Bridge Year	2019
Last Rebasing Year	2009
Identify the accounting standard used for the test year	MIFRS
Did you update your depreciation and capitalization policies and reflect the changes in policies in a prior rebasing application?	Yes
When did you update your actual depreciation and capitalization policies?	**January 1** **2012**
Identify the year the applicant adopted IFRS for financial reporting purposes	2012
Are you applying for cost recovery for the test and/or future year(s) for Green Energy initiatives?	No
Is ENWIN Utilities Ltd. 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.

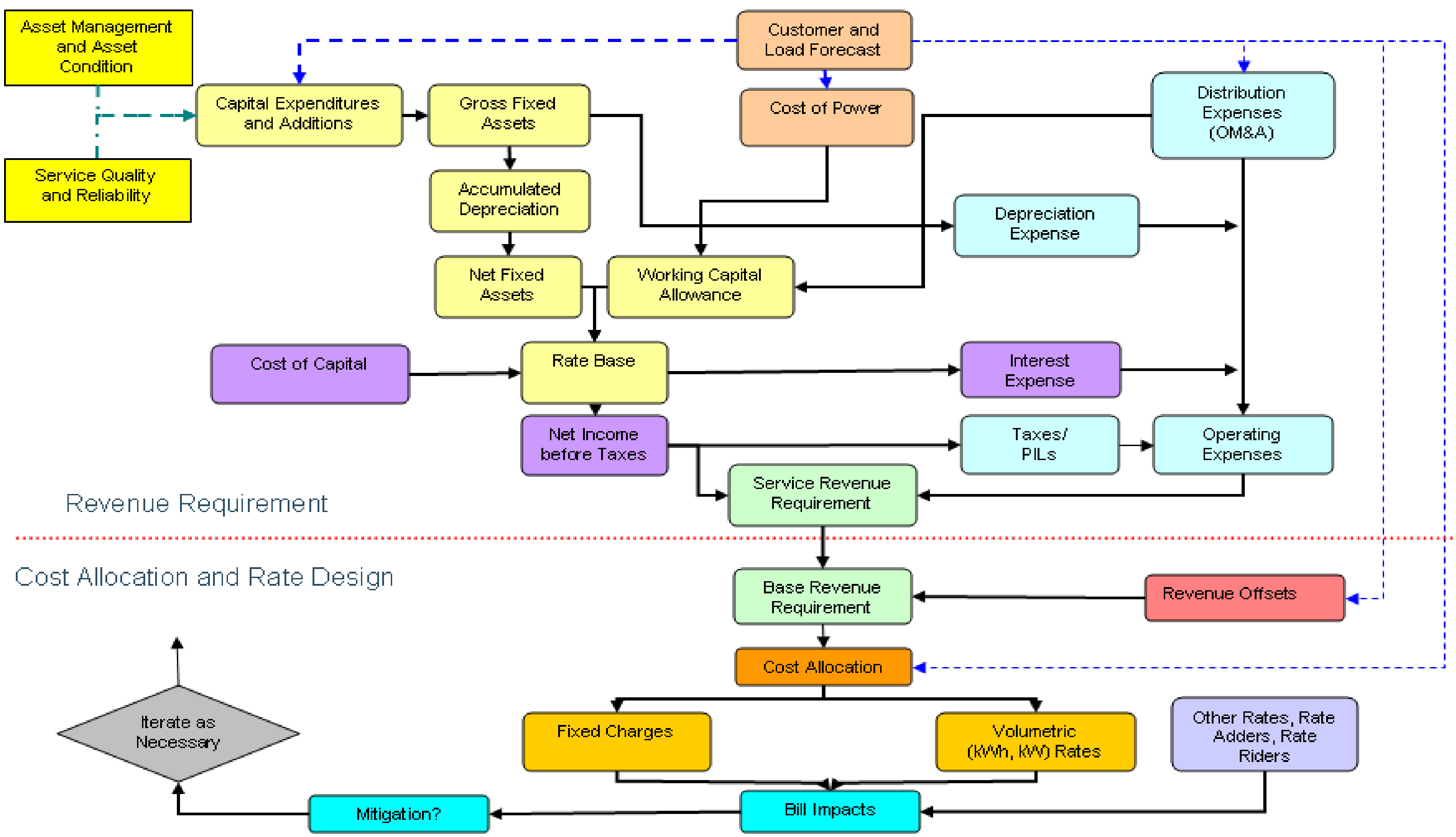
Ontario Energy Board

Chapter 2 Appendices
Filing Requirements for Electricity Distribution Rate Applications

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

Cost of Service Rate Application Schematic

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



List of Key References

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

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

File Number:	EB-2019-0032
Exhibit:	23/10/2018
Tab:	kc
Schedule:	
Page:	
Date:	29/03/2019

Appendix 2-AA
Capital Projects Table

Projects	2009	2010	2011	2011	2012	2013	2014	2015	2016	2017	2018	2019 Bridge Year	2020 Test Year
Reporting Basis	**CGAAP**	**CGAAP**	**CGAAP**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**
System Access													
Overhead customer connections	517,019	536,232	475,238	475,238	358,751	561,507	738,242	859,451	881,637	464,048	515,000	525,000	535,500
Underground customer connections	317,524	219,646	318,004	318,004	543,922	943,511	322,463	682,178	1,107,193	1,269,433	1,100,000	750,000	525,000
Bridge Plaza	-	-	-	-	-	-	-	128,336	1,067,769	1,050,168	550,000	1,700,000	1,000,000
Windsor-Essex Parkway	-	-	599,974	599,974	1,307,485	2,252,949	2,504,867	706,675	- 9,320	-	-	-	-
City driven road work	532,355	867,290	86,393	86,393	2,318,762	214,793	1,338	7,098	438,733	598,995	675,000	3,886,000	3,250,000
Wholesale metering: Keith TS feeders	-	-	-	-	-	-	-	-	-	-	-	-	477,000
Meter work - new customers	118,560	236,541	206,121	206,121	588,110	743,474	795,630	337,035	459,611	580,797	470,000	406,000	417,000
Smart meters	96,704	6,199,730	3,211,161	3,211,161	192,910	-	-	-	-	-	-	-	-
Wholesale meters	25,458	383,717	201,840	201,840	560,208	187,071	-	41,343	-	-	-	-	-
Sub-Total	1,607,620	8,443,156	5,098,731	5,098,731	5,870,148	4,903,306	4,362,540	2,762,116	3,945,623	3,963,441	3,310,000	7,267,000	6,204,500
System Renewal													
4 kV Conversion	5,239,546	5,283,768	5,453,919	4,973,310	3,920,134	3,612,272	2,258,878	210,618	25,896	-	-	-	-
27.6 kV Pole replacements	556,477	660,866	1,218,716	1,111,321	1,389,392	1,435,487	2,548,352	3,740,967	2,659,646	2,350,615	2,200,000	2,950,000	3,300,000
Planned cable replacements	912,191	5,711	328,115	299,201	743,404	691,288	91,439	-	-	41,908	215,077	120,000	512,000
Planned & reactive transformers	372,857	208,109	342,797	312,589	280,604	769,849	788,478	815,514	701,444	1,104,211	1,265,000	1,350,000	1,325,000
Reactive pole replacements	89,524	222,613	131,549	119,957	294,596	192,482	295,675	276,518	394,601	315,268	150,000	100,000	100,000
Reactive equipment replacements	13,233	4,057	78,565	71,642	33,982	46,978	97,628	597,796	282,855	194,262	115,218	280,000	280,000
Reactive conductor replacements	24,039	98,699	326,584	297,805	67,733	112,051	5,943	11,247	69,635	190,110	30,000	90,000	90,000
Manhole rebuilds	262,874	318,772	252,696	230,428	678,724	819,375	29,912	138,412	25,448	100,103	160,000	150,000	150,000
Switching units	37,824	118,712	-	-	160,639	338,501	622,781	666,285	498,466	271,844	340,000	825,000	1,025,000
Station equipment	251,015	-	-	-	-	-	-	782,628	1,573	463,166	2,658	-	-
Other renewal	88,732	-	-	-	-	108,065	212,907	981,119	815,322	424,201	1,108,250	1,424,000	1,658,000
Sub-Total	7,848,312	6,921,307	8,132,941	7,416,253	7,569,208	8,126,349	6,951,993	8,221,104	5,474,883	5,455,688	5,586,203	7,289,000	8,440,000
System Service													
Conductor upgrades	-	-	-	-	225,054	554,407	1,308,605	1,382,704	147,390	713,201	741,000	712,000	200,000
Feeder reliability improvement	-	-	43,372	39,550	-	-	13,763	3,105,249	209,817	864,033	1,600,000	1,250,000	1,224,000
New switches and sectionalizers	40,423	-	-	-	2,620	467,266	783,537	701,799	658,423	478,149	594,517	504,000	144,000
New tie connections	-	-	231,106	210,741	2,213	125,765	163,316	611,084	218,062	254,112	92,316	155,000	169,000
Padmounted SU automation	191,058	-	-	-	269,623	43,971	-	-	1,060,073	524,898	703,167	550,000	550,000
Radial branch back-ups	-	-	-	-	-	-	250,583	6,745	12,293	467,674	355,715	400,000	400,000
SCADA improvements	112,704	25,783	452,155	412,310	210,970	79,363	74,411	207,683	194,254	446,853	240,000	595,000	265,000
Transformer station upgrades	-	-	-	-	-	7,870	-	409,733	380,335	177,558	100,000	50,000	200,000
Other	- 91,182	-	-	-	272,458	25,621	-	7,892	50,524	49,089	180	5,000	385,000
Sub-Total	253,003	25,783	726,633	662,601	982,938	1,304,262	2,594,215	6,432,888	2,931,171	3,975,568	4,426,895	4,221,000	3,537,000
General Plant													
Building	515,522	581,138	470,405	470,405	504,553	194,885	574,788	357,412	191,140	351,588	354,000	2,592,330	1,521,000
Information Technology	786,130	659,743	326,625	326,625	741,602	650,970	2,434,000	1,055,463	704,337	888,462	-	-	-
Fleet & Welding	213,097	25,900	41,157	41,157	56,098	32,204	40,909	30,102	81,999	87,479	87,500	70,500	74,500
Tools	202,244	105,287	150,221	150,221	141,802	242,892	144,424	119,993	135,286	231,272	90,000	187,000	102,000
GIS	-	479,432	196,492	196,492	23,880	-	-	1,935,870	774,857	-	1,733,000	2,005,400	1,719,000
ERP	6,349,583	7,601,892	2,539,787	2,539,787	- 4,203	-	-	-	365,793	498,746	-	-	-
CIS	-	-	-	-	1,196,656	3,558,982	1,691,004	-	-	-	-	-	-
Sub-Total	8,066,576	9,453,392	3,724,687	3,724,687	2,660,388	4,679,933	4,885,125	3,498,840	2,253,412	2,057,547	2,264,500	4,855,230	3,416,500
Miscellaneous													
Total	**17,775,511**	**24,843,638**	**17,682,992**	**16,902,271**	**17,082,682**	**19,013,849**	**18,793,873**	**20,914,948**	**14,605,089**	**15,452,244**	**15,587,598**	**23,632,230**	**21,598,000**
Less Renewable Generation Facility Assets and Other Non-Rate-Regulated Utility Assets ***(input as negative)***													
Vehicles	-	-	-	-	-	-	-	-	-	-	833,547	2,652,178	1,604,576
Customer Contributions	- 520,301	- 224,159	- 321,196	- 321,196	- 1,495,683	- 757,276	- 2,403,163	- 4,322,469	- 411,579	- 2,216,539	- 1,888,586	- 4,898,000	- 3,251,860
Total	**17,255,209**	**24,619,479**	**17,361,796**	**16,581,075**	**15,586,999**	**18,256,573**	**16,390,710**	**16,592,479**	**14,193,510**	**13,235,705**	**14,532,559**	**21,386,408**	**19,950,716**

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.

File Number:	EB-2019-0032
Exhibit:	18/04/2019
Tab:	pg
Schedule:	
Page:	
Date:	18/04/2019

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.

ENWIN Utilities Ltd. is seeking the following approvals in this application:

1		Approval to change the rate year to January 1 to December 31 from May 1 to April 30, in order to align with financial and other reporting.
2		Approval to charge distribution rates effective January 1, 2020 to recover a service revenue requirement of $58,246,170 which includes a revenue deficiency of $3,301,461 as detailed in Exhibit 6. The schedule of proposed rates is set out in Exhibit 8.
3		Approval of the consolidated Distribution System Plan ("DSP") as outlined in Exhibit 2, Attachment 2-A.
4		Approval to eliminate the General Service 3,000 to 4,999 kW rate class and move the three (3) existing customers to the General Service > 50 kW to 4,999 kW rate class, as discussed in Exhibit 7.
5		Approval to eliminate the Large Use – Ford Annex rate class, and move the one (1) existing customer to the Large Use – 3TS rate class, as discussed in Exhibit 7.
6		Approval to adjust the Retail Transmission Rates – Network and Connection as detailed in Exhibit 8.

7		Approval to use gross load billing for Retail Transmission Rates – Line and Transformation Connection Service Rates for customers who have eligible load displacement generation as described in Exhibit 8.
8		Approval of the proposed loss factors as detailed in Exhibit 8.
9		Approval to continue to use the Transformer Allowance as described in Exhibit 8.
10		Approval to charge the Smart Metering Entity Charge, Wholesale Market Service Rate, Rural or Remote Electricity Rate Protection Charge, Standard Supply Service Charge, and microFIT monthly service charge as detailed in Exhibit 8.
11		Approval to charge the Specific Service Charges, including the new Cellular Meter Read Charge, as detailed in Exhibit 8.
12		Approval to charge Retail Service Charges as detailed in Exhibit 8.

File Number:	EB-2019-0032
Exhibit:	12/04/2019
Tab:	kc
Schedule:	
Page:	
Date:	15/04/2019

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:

2020

Historical Period (previous plan[1] & actual)

CATEGORY	2009			2010			2011			2012		
	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var
	$ '000		%	$ '000		%	$ '000		%	$ '000		%
System Access	2,876	1,608	-44.1%	15,061	8,443	-43.9%	5,187	5,099	-1.7%	5,097	5,870	15.2%
System Renewal	6,789	7,848	15.6%	6,380	6,921	8.5%	8,874	8,133	-8.4%	9,483	7,569	-20.2%
System Service	604	253	-58.1%	173	26	-85.0%	910	727	-20.1%	904	983	8.7%
General Plant	8,965	8,067	-10.0%	12,635	9,453	-25.2%	17,123	3,725	-78.2%	3,698	2,660	-28.1%
TOTAL EXPENDITURE	19,234	17,776	-7.6%	34,249	24,843	-27.5%	32,094	17,684	-44.9%	19,182	17,082	-10.9%
Capital Contributions	-	- 520	--	-	- 224	--	-	- 321	--	-	- 1,496	--
Net Capital Expenditures	19,234	17,255	-10.3%	34,249	24,619	-28.1%	32,094	17,362	-45.9%	19,182	15,587	-18.7%
System O&M	$ 5,309	$ 4,956	-6.6%	$ 5,515	$ 4,754	-13.8%	$ 5,134	$ 4,252	-17.2%	$ 4,434	$ 4,157	-6.2%

CATEGORY	2013			2014			2015			2016		
	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var
	$ '000		%	$ '000		%	$ '000		%	$ '000		%
System Access	3,079	4,903	59.2%	6,638	4,363	-34.3%	6,258	2,762	-55.9%	3,638	3,946	8.5%
System Renewal	10,766	8,126	-24.5%	8,109	6,952	-14.3%	6,719	8,221	22.4%	5,501	5,475	-0.5%
System Service	1,645	1,304	-20.7%	2,643	2,594	-1.9%	6,363	6,433	1.1%	5,196	2,931	-43.6%
General Plant	8,985	4,680	-47.9%	6,387	4,885	-23.5%	3,273	3,499	6.9%	5,369	2,253	-58.0%
TOTAL EXPENDITURE	24,475	19,013	-22.3%	23,777	18,794	-21.0%	22,613	20,915	-7.5%	19,704	14,605	-25.9%
Capital Contributions	-	- 757	--	- 3,131	- 2,403	-23.3%	- 3,485	- 4,322	24.0%	- 1,874	- 412	-78.0%
Net Capital Expenditures	24,475	18,257	-25.4%	20,646	16,391	-20.6%	19,128	16,592	-13.3%	17,830	14,194	-20.4%
System O&M	$ 4,729	$ 4,229	-10.6%	$ 4,332	$ 4,460	3.0%	$ 4,518	$ 4,398	-2.7%	$ 4,764	$ 4,631	-2.8%

Forecast Period (planned)

CATEGORY	2017			2018			2019			2020	2021	2022	2023	2024
	Plan	Actual	Var	Plan	Forecast	Var	Plan	Forecast	Var					
	$ '000		%	$ '000		%	$ '000		%	$ '000				
System Access	3,325	3,963	19.2%	5,269	3,310	-37.2%	7,267	7,267	0.0%	6,205	3,476	3,526	3,577	3,628
System Renewal	6,883	5,456	-20.7%	6,482	5,586	-13.8%	7,289	7,289	0.0%	8,440	8,009	7,605	7,850	7,366
System Service	5,979	3,976	-33.5%	6,135	4,427	-27.8%	4,221	4,221	0.0%	3,537	3,622	3,610	3,986	3,623
General Plant	4,652	2,058	-55.8%	2,399	3,098	29.1%	7,507	7,507	0.0%	5,021	4,283	3,856	4,174	4,213
TOTAL EXPENDITURE	20,839	15,453	-25.8%	20,285	16,421	-19.0%	26,284	26,284	0.0%	23,203	19,390	18,597	19,587	18,830
Capital Contributions	- 1,234	- 2,217	79.7%	- 2,921	- 1,889	-35.3%	- 4,898	- 4,897	0.0%	- 3,252	- 813	- 823	- 834	- 844
Net Capital Expenditures	19,605	13,236	-32.5%	17,364	14,533	-16.3%	21,386	21,387	0.0%	19,951	18,577	17,774	18,753	17,986
System O&M	$ 8,813	$ 9,757	10.7%	$ 9,488	$ 9,825	3.6%	$ 10,942	$ 10,943	0.0%	$ 10,904	$ 11,049	$ 11,068	$ 11,102	$ 11,096

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

File Number:	EB-2019-0032
Exhibit:	06/07/2018
Tab:	
Schedule:	
Page:	
Date:	29/03/2019

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.
Online Focus Group with an online workbook and survey available for 6 weeks.		
Four Town Hall Focus Groups for Low-Volume Customers (GS and Residential).		
Two Mid Market General Service workshops for General Service customers over 50 kW (GS > 50kW). Presentation and Q&A outlining DSP, spending decisions and rate implications and “breakout” groups with GS > 50kW customers to identify and collect their preferences and needs.		
Key Account Validation Interviews with four of EnWin's largest accounts were engaged through one-on-one meetings with EnWin staff.		
Call Centre	1. Identified need for protecting personal information 2. Identified need for electronic refund payment method 3. Identified need for timely notification of planned outages and credit process 4. Identified need for low income assistance 5. Identified need for consistent call centre assistance 6. Identified need to simplify phone menu	1. Based upon customer input, EnWin developed the use of account passwords so that customers are not required to validate drivers license or SIN on each call. 2. Provided a PAP option for FIT and MicroFIT customers for monthly refunds to increase ease and timeliness of payments to generation customers. 3. Implemented auto dialer to provide customers with advanced notice of planned outages. The dialer is also used provide advanced notice to customers in jeopardy of credit disconnection. 4. EnWin was a founding corporate sponsor of the "Keep the Heat" program to assist low income account holders prior to the introduction of mandatory donations through the LEAP program 5. Developed standardized CSR scripting to ensure accuracy and consistent delivery of information. Developed CSR training manual and implemented full cross training with Call Centre staff. 6. Made improvements to phone menu for easier navigation and to improve overall customer experience
Print Media	1. Identified need for clarity in rate change information 2. Identified need for newsletters for specific period around TOU introduction	1. Updated bill insert presentation for simplification and clarity 2. Created newsletter series to introduce TOU and specific changes
Digital Media	1. Identified need for more accessible access to information 2. Identified need to assist customers with billing and energy sector literacy 3. Identified need for direct-to-customer news and outage information 4. Identified need for online options to monitor usage	1. Creating a new website that will be easier to navigate, providing access to more information with fewer clicks 2. Website will have three news headlines and multiple banner options for obtaining sector and LDC news and information 3. Launched Twitter and an online Outage Map in 2016 4. Launched EnWinconnect in 2014 with options to understand and monitor energy usage 5. Created and launched YouTube channel
Broadcast Media	1. Identified need for community understanding and awareness of safety during outages, emergencies, etc.	1. Local radio campaign partnership with CKLW and three Blackburn Radio Stations
Town Halls and Public Meetings	1. Identified need to allow customers one-on-one interaction with the company, opportunity to ask questions, etc.	1. Initiated Powerful Partners campaign to develop stronger EnWin presence at community events - City events, Earth Hour, Safety Village, Ward meetings, etc.
Community Participation	1. Identified need for more education on electrical safety; identified target audience as male, aged 35-45 DIY types (potential to reach this group through their children) 2. Identified need to train and retain skilled people available to enter the workforce	1. Continue to participate in the enhanced Safety Village Program in addition to the Public School Education program 2. Collaborated with Entegrus to produce six short safety videos targeting this audience, using humorous graphics to deliver six messages related to identified public electrical safety issues 2. Support & hire co-op students from the St. Clair College Powerline Maintainer Program

Employee Fundraising & Volunteer	1. Identified need to provide support to organizations in Windsor	1. *ENWIN* supports employees to give back to the community through events such as food drives, participation in Dragon Boat for the Cure, United Way, Flush out Cancer, Maryvale Run, etc.
Customer Surveys	1. Identified need for improved transparency	1. Provided executive compensation to Sunshine List 2. Opened up Board meetings to the public 3. Increased contact lists for media releases to include city departments, councillors, employees and influencers in the community (such as online blogs and newsletters)
Home Shows	1. Identified need for regular outreach activities to promote conservation programs and new services 2. Identified need for direct interaction with multiple customer segments who may or may not engage the utility through phone and/or web	1. Targeted events to allow CDM to introduce energy conservation programming and new energy efficient technologies to our customers and discuss the importance/need of energy management, and options available to customer groups 2. Allow interaction with customers about various topics from billing to infrastructure and provide customers with contact information for the various groups within organization 3. Allows interested customers the ability to sign up for programming at the event
Symposiums / Trade Shows (2013 & 2014)	1. Identified need for additional outreach in relation to conservation program promotion/assistance 2. Identified need to introduce energy efficient technologies to our customers to help them see the financial and environmental benefits of conservation	1. Able to collaborate with neighbouring utilities to bring together vendor and customers 2. Customers were able to listen to various presentations on the latest energy efficiency technology and engage with both the vendors (who supply and install said technology/equipment) and the utilities who support the various conservation programs and provide financial incentives towards the upgrades
Large User Forums	1. Identified need/opportunity to keep largest customers informed on energy sector, industry trends, Provincial and EnWin specific initiatives	1. EnWin hosted a Large Electricity Account Forum (LEAF) event in 2013 2. Brought in industry experts to discuss sectoral changes, industry trends, etc.
Electricity Safety and Conservation Program (Elementary Schools)	1. Identified need to teach children about electrical safety and conservation 2. Identified need to instil children with knowledge which they can then practice/promote within their home	1. EnWin in collaboration with Electricity Safety & Conservation developed an Electricity Safety & Conservation program which was administered throughout the GECDSB and the GECCSB
CDM Community Events (ongoing)	1. Identified need/opportunity to interact with customers regarding various topics (conservation, billing, energy literacy, etc.)	1. Offers CDM staff the opportunity to engage customers on various topics related to energy efficiency
CDM Outreach Activities (ongoing)	1. Identified need to promote the Save on Energy suite of Programs funded by the IESO 2. Identified need to promote the importance of Energy Management (customer retention, remain competitive, impact to bottom line, etc.)	1. Save on Energy programs promoted through various channels (phone, print, web, customer meetings, community events, etc.) 2. CDM staff conduct on-site visits with a large number of ICI customers annually
Customer/Vendor Training Sessions	1. Identified need to increase knowledge /understanding of the importance of energy management in operation and energy consuming systems	1. Allows CDM staff to build/maintain relationships with customers/vendors and relate energy management back to conservation programs 2. Customers able to implement skills and knowledge obtained through training

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.

File Number:	EB-2019-0032
Exhibit:	29/01/2019
Tab:	kc
Schedule:	
Page:	
Date:	29/03/2019

Appendix 2-BA

Fixed Asset Continuity Schedule [1]

Accounting Standard CGAAP
Year 2009

			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**
	1609	Capital Contributions Paid				$ -				$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 13,196,363	$ 26,205	-$ 20,780	$ 13,201,788	-$ 11,801,258	-$ 364,156	-$ 243,974	-$ 12,409,388	$ 792,400
CEC	1612	Land Rights (Formally known as Account 1906)	$ 30,889	$ -	$ -	$ 30,889	$ -	$ -	$ -	$ -	$ 30,889
N/A	1805	Land	$ 103,435	$ -	-$ 2,915	$ 100,519	$ -	$ -	$ -	$ -	$ 100,519
47	1808	Buildings	$ 63,857	$ -	$ 25,416	$ 89,273	-$ 14,567	-$ 6,934	-$ 29,409	-$ 50,910	$ 38,363
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ 30,250,671	$ 477,099	-$ 409,878	$ 30,317,891	-$ 5,623,100	-$ 818,269	$ 136,232	-$ 6,305,136	$ 24,012,755
47	1820	Distribution Station Equipment <50 kV	$ 2,334,680	$ -	-$ 1,148	$ 2,333,532	-$ 1,040,287	-$ 81,120	$ 482	-$ 1,120,925	$ 1,212,607
47	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 74,752,831	$ 3,712,103	-$ 28,865	$ 78,436,069	-$ 24,082,924	-$ 3,381,411	$ 71,290	-$ 27,393,045	$ 51,043,025
47	1835	Overhead Conductors & Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1840	Underground Conduit	$ 67,493,417	$ 1,319,183	-$ 38,514	$ 68,774,086	-$ 26,543,622	-$ 3,165,847	$ 10,947	-$ 29,698,523	$ 39,075,563
47	1845	Underground Conductors & Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1850	Line Transformers	$ 50,686,043	$ 2,288,695	$ 391,734	$ 53,366,473	-$ 17,809,323	-$ 2,638,467	$ 4,516	-$ 20,443,274	$ 32,923,199
47	1855	Services (Overhead & Underground)	$ 851,996	$ 1,169,832	$ -	$ 2,021,827	-$ 17,217	-$ 51,386		-$ 68,602	$ 1,953,225
47	1860	Meters	$ 8,340,339	$ 208,940	-$ 2,259	$ 8,547,019	-$ 3,219,210	-$ 404,743	$ 42,043	-$ 3,581,910	$ 4,965,109
47	1860	Meters (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1905	Land	$ 1,322,514	$ -	$ -	$ 1,322,514	$ -	$ -	$ -	$ -	$ 1,322,514
47	1908	Buildings & Fixtures	$ 21,307,844	$ 114,614	$ 38,896	$ 21,461,354	-$ 3,661,867	-$ 446,383	-$ 11,780	-$ 4,120,031	$ 17,341,323
13	1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 1,344,042	$ 91,672	-$ 5,898	$ 1,429,816	-$ 924,841	-$ 90,676	$ 5,668	-$ 1,009,850	$ 419,966
8	1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	1920	Computer Equipment - Hardware	$ 1,245,407	$ -	$ -	$ 1,245,407	-$ 1,245,407	$ -	$ -	-$ 1,245,407	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ 789,719	$ -	$ -	$ 789,719	-$ 619,167	-$ 71,206	$ -	-$ 690,373	$ 99,347
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 934,403	$ 424,464	-$ 5,187	$ 1,353,680	-$ 725,411	-$ 182,925	$ 271,053	-$ 637,283	$ 716,397
10	1930	Transportation Equipment	$ 2,621,735	$ 501,853	$ 5,997	$ 3,129,585	-$ 1,779,944	-$ 144,078	-$ 6,461	-$ 1,930,482	$ 1,199,103
8	1935	Stores Equipment	$ 24,072	$ -	-$ 2,653	$ 21,420	-$ 18,671	-$ 1,039	$ 2,653	-$ 17,058	$ 4,362
8	1940	Tools, Shop & Garage Equipment	$ 476,553	$ 10,975	-$ 25,061	$ 462,467	-$ 372,190	-$ 28,924	$ 24,483	-$ 376,630	$ 85,837
8	1945	Measurement & Testing Equipment	$ 362,110	$ -	-$ 9,819	$ 352,291	-$ 319,769	-$ 10,535	$ 9,725	-$ 320,579	$ 31,712
8	1950	Power Operated Equipment	$ 15,143	$ -	-$ 2,503	$ 12,639	-$ 14,720	-$ 124	$ 2,503	-$ 12,340	$ 299
8	1955	Communications Equipment	$ 116,840	$ 196,768	-$ 84,173	$ 229,434	-$ 84,146	-$ 9,179	$ 79,157	-$ 14,168	$ 215,267
8	1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1960	Miscellaneous Equipment	$ 2,301,626	$ 165,589	-$ 22,519	$ 2,444,695	-$ 1,084,622	-$ 211,321	$ 23,342	-$ 1,272,600	$ 1,172,095
47	1970	Load Management Controls Customer Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

47	1975	Load Management Controls Utility Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1980	System Supervisor Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants	-$ 11,399,979	-$ 551,053	$ -	-$ 11,951,032	$ 1,797,038	$ 462,612	$ -	$ 2,259,650	-$ 9,691,382
47	2440	Deferred Revenue[5]	$ 192,381	$ -	$ -	$ 192,381	-$ 126,652	-$ 40,077	$ -	-$ 166,729	$ 25,651
			0	0	0	$ -				$ -	$ -
		Sub-Total	**$ 269,758,929**	**$ 10,156,939**	**-$ 200,130**	**$ 279,715,738**	**-$ 99,331,879**	**-$ 11,686,185**	**$ 392,471**	**-$ 110,625,593**	**$ 169,090,145**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets *(input as negative)*				$ -				$ -	$ -
		Total PP&E	**$ 269,758,929**	**$ 10,156,939**	**-$ 200,130**	**$ 279,715,738**	**-$ 99,331,879**	**-$ 11,686,185**	**$ 392,471**	**-$ 110,625,593**	**$ 169,090,145**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**-$ 11,686,185**			

10		Transportation
8		Stores Equipment

Less: *Fully Allocated Depreciation*	
Transportation	-$ 144,078
Stores Equipment	-$ 1,039
Net Depreciation	-$ 11,541,069

Notes:

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

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

3 The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.

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

5 Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1995 Contributions & Grants, but will be recorded in Account 2440, Deferred Revenues.

6 The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.

File Number:	EB-2019-0032
Exhibit:	03/10/2018
Tab:	kc
Schedule:	
Page:	
Date:	29/03/2019

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

		Asset Details			Useful Life			USoA Account Number	USoA Account Description	Current		Proposed		Outside Range of Min, Max TUL?	
Parent*	**#**	**Category| Component | Type**			**MIN UL**	**TUL**	**MAX UL**			**Years**	**Rate**	**Years**	**Rate**	**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								
				Steel	30	70	95								
	2	Fully Dressed Concrete Poles	Overall		50	60	80	1830	Poles, Towers and Fixtures	50	2%	50	2%	No	No
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	3	Fully Dressed Steel Poles	Overall		60	60	80								
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
		Fully Dressed Composite Poles	Overall		-	-	-	1830	Poles, Towers and Fixtures	80	1%	80	1%	N/A	N/A
	4	OH Line Switch			30	45	55	1830	Poles, Towers and Fixtures	45	2%	45	2%	No	No
	5	OH Line Switch Motor			15	25	25								
	6	OH Line Switch RTU			15	20	20								
	7	OH Integral Switches			35	45	60								
	8	OH Conductors			50	60	75	1830	Poles, Towers and Fixtures	60	2%	60	2%	No	No
								1855	Services	60	2%	60	2%	No	No
	9	OH Transformers & Voltage Regulators			30	40	60								
	10	OH Shunt Capacitor Banks			25	30	40								
	11	Reclosers			25	40	55								
TS & MS	12	Power Transformers	Overall		30	45	60	1815	Trans. Station Equip-Norm Pri. > 50 kV	45	2%	45	2%	No	No
								1820	Dist. Station Equip-Norm Pri.< 50 kV	45	2%	45	2%	No	No
								1850	Line Transformers	40	3%	40	3%	No	No
			Bushing		10	20	30								
			Tap Changer		20	30	60								
	13	Station Service Transformer			30	45	55								
	14	Station Grounding Transformer			30	40	40								
	15	Station DC System	Overall		10	20	30								
			Battery Bank		10	15	15	1815	Trans. Station Equip-Norm Pri. > 50 kV	8	13%	8	13%	Yes	No
								1820	Dist. Station Equip-Norm Pri.< 50 kV	8	13%	8	13%	Yes	No
			Charger		20	20	30								
	16	Station Metal Clad Switchgear	Overall		30	40	60								
			Removable Breaker		25	40	60								
	17	Station Independent Breakers			35	45	65								
	18	Station Switch			30	50	60								
	19	Electromechanical Relays			25	35	50								
	20	Solid State Relays			10	30	45								
	21	Digital & Numeric Relays			15	20	20	1815	Trans. Station Equip-Norm Pri. > 50 kV	20	5%	20	5%	No	No
	22	Rigid Busbars			30	55	60								
	23	Steel Structure			35	50	90								
UG	24	Primary Paper Insulated Lead Covered (PILC) Cables			60	65	75								
	25	Primary Ethylene-Propylene Rubber (EPR) Cables			20	25	25								
	26	Primary Non-Tree Retardant (TR) Cross Linked Polyethylene (XLPE) Cables Direct Buried			20	25	30								
	27	Primary Non-TR XLPE Cables in Duct			20	25	30								
	29	Primary TR XLPE Cables in Duct			35	40	55	1840	Underground Conduit	40	3%	40	3%	No	No
	30	Secondary PILC Cables			70	75	80								
	31	Secondary Cables Direct Buried			25	35	40	1855	Services	35	3%	35	3%	No	No
	32	Secondary Cables in Duct			35	40	60								
	33	Network Tranformers	Overall		20	35	50								
			Protector		20	35	40								
	34	Pad-Mounted Transformers			25	40	45	1850	Line Transformers	40	3%	40	3%	No	No
	35	Submersible/Vault Transformers			25	35	45	1850	Line Transformers	35	3%	35	3%	No	No
	36	UG Foundation			35	55	70								
	37	UG Vaults	Overall		40	60	80								
			Roof		20	30	45								
	38	UG Vault Switches			20	35	50	1840	Underground Conduit	30	3%	30	3%	No	No
	39	Pad-Mounted Switchgear			20	30	45								
	40	Ducts			30	50	85								
	41	Concrete Encased Duct Banks			35	55	80								
	42	Cable Chambers			50	60	80	1840	Underground Conduit	50	2%	50	2%	No	No
S	43	Remote SCADA			15	20	30	1945	Measurement and Testing Equipment	15	7%	15	7%	No	No

Table F-2 from Kinetrics Report[1]

	Asset Details		Useful Life Range		USoA Account Number	USoA Account Description	Current		Proposed		Outside Range of Min, Max TUL?	
#	**Category| Component | Type**						**Years**	**Rate**	**Years**	**Rate**	**Below Min Range**	**Above Max Range**
1	Office Equipment		5	15	1915	Office Furniture and Equipment	10	10%	10	10%	No	No
2	Vehicles	Trucks & Buckets	5	15	1930	Transportation Equipment - Class 6	7	14%	7	14%	No	No
					1930	Transportation Equipment - Class 8	10	10%	10	10%	No	No
					1930	Transportation Equipment - Backhoes	6	17%	6	17%	No	No
					1930	Transportation Equipment - Class 7	9	11%	9	11%	No	No
		Trailers	5	20	1930	Transportation Equipment - Class 9	15	7%	15	7%	No	No
		Vans	5	10	1930	Transportation Equipment - Class 4 & 5	7	14%	7	14%	No	No
3	Administrative Buildings		50	75	1908	Buildings and Fixtures	50	2%	50	2%	No	No
4	Leasehold Improvements		Lease dependent		1910	Leasehold Improvements	20	5%	20	5%	No	No
					1910	Leasehold Improvements	10	10%	10	10%	No	No
5	Station Buildings	Station Buildings	50	75	1808	Buildings and Fixtures	50	2%	50	2%	No	No
		Parking	25	30								
		Fence	25	60								
		Roof	20	30	1808	Buildings and Fixtures	20	5%	20	5%	No	No
					1908	Buildings and Fixtures	20	5%	20	5%	No	No
6	Computer Equipment	Hardware	3	5	1920	Computer Hardware - 5 years	5	20%	5	20%	No	No
					1920	Computer Hardware - 10 year	10	10%	10	10%	No	Yes
		Software	2	5	1611	Computer Software - 5 years	5	20%	5	20%	No	No
					1611	Computer Software - 10 years	10	10%	10	10%	No	Yes
7	Equipment	Power Operated	5	10	1950	Power Operated Equipment	10	10%	10	10%	No	No
		Stores	5	10	1935	Stores Equipment	10	10%	10	10%	No	No
		Tools, Shop, Garage Equipment	5	10	1930	Transportation Equipment	20	5%	20	5%	No	Yes
					1940	Tools, Shop and Garage Equipment	10	10%	10	10%	No	No
					1960	Miscellaneous Equipment	10	10%	10	10%	No	No
		Measurement & Testing Equipment	5	10	1945	Measurement and Testing Equipment	10	10%	10	10%	No	No
8	Communication	Towers	60	70								
		Wireless	2	10	1955	Communication Equipment	8	13%	8	13%	No	No
9	Residential Energy Meters		25	35	1860	Meters	25	4%	25	4%	No	No
10	Industrial/Commercial Energy Meters		25	35	1860	Meters	25	4%	25	4%	No	No
11	Wholesale Energy Meters		15	30	1860	Meters	15	7%	15	7%	No	No
12	Current & Potential Transformer (CT & PT)		35	50								
13	Smart Meters		5	15	1860	Meters	15	7%	15	7%	No	No
14	Repeaters - Smart Metering		10	15								
15	Data Collectors - Smart Metering		15	20								

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

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

Appendix 2-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 Below
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).	2011	CGAAP
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**	**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)	$ 12,484,731	$ 28,249	$ 12,456,481			$ -	$ 758,990	4.42	22.62%	5.00	20.00%	$ 2,818,208	$ -	$ 75,899	$ 2,894,107	$ 3,000,853	$ 106,746
1612	Land Rights (Formally known as Account 1906)	$ 30,889	$ -	$ 30,889			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 100,519	$ 6,108	$ 94,411			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings	$ 32,110	$ 408	$ 31,702			$ -	$ 31,100	6.94	14.41%	50.00	2.00%	$ 4,568	$ -	$ 311	$ 4,879	$ 6,367	$ 1,488
1810	Leasehold Improvements	$ -	$ -	$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ 23,191,021	$ -	$ 23,191,021			$ -	$ 23,638	28.49	3.51%	40.00	2.50%	$ 814,006	$ -	$ 295	$ 814,301	$ 821,790	$ 7,489
1820	Distribution Station Equipment <50 kV	$ 1,133,411	$ 5,399	$ 1,128,012			$ -	$ -	16.02	6.24%	25.00	4.00%	$ 70,413	$ -	$ -	$ 70,413	$ 79,196	$ 8,784
1825	Storage Battery Equipment	$ -	$ -	$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 51,645,463	$ 53,254	$ 51,592,209			$ -	$ 6,260,554	15.70	6.37%	25.00	4.00%	$ 3,286,128	$ -	$ 125,211	$ 3,411,339	$ 3,585,577	$ 174,238
1835	Overhead Conductors & Devices	$ -	$ -	$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1840	Underground Conduit	$ 37,333,465	$ 41,964	$ 37,291,501			$ -	$ 1,328,147	12.47	8.02%	25.00	4.00%	$ 2,990,497	$ -	$ 26,563	$ 3,017,060	$ 3,222,244	$ 205,184
1845	Underground Conductors & Devices			$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1850	Line Transformers	$ 32,430,144	$ 520,878	$ 31,909,267			$ -	$ 2,310,928	14.11	7.09%	25.00	4.00%	$ 2,261,465	$ -	$ 46,219	$ 2,307,683	$ 2,570,978	$ 263,294
1855	Services (Overhead & Underground)	$ 3,397,428	$ -	$ 3,397,428			$ -	$ 1,204,770	23.80	4.20%	25.00	4.00%	$ 142,749	$ -	$ 24,095	$ 166,844	$ 152,045	-$ 14,800
1860	Meters	$ 3,353,708	$ 1,010,861	$ 2,342,846			$ -	$ 433,745	12.83	7.79%	25.00	4.00%	$ 182,607	$ -	$ 8,675	$ 191,282	$ 243,559	$ 52,277
1860	Meters (Smart Meters)	$ -	$ -	$ -			$ -	$ 1,720	-	0.00%	25.00	4.00%	$ -	$ -	$ 34	$ 34	$ 10	-$ 25
1905	Land	$ 1,322,514	$ -	$ 1,322,514			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures	$ 17,195,341	$ -	$ 17,195,341			$ -	$ 329,274	39.65	2.52%	50.00	2.00%	$ 433,678	$ -	$ 3,293	$ 436,971	$ 437,268	$ 298
1910	Leasehold Improvements	$ -	$ -	$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 388,842	$ 2,951	$ 385,890			$ -	$ 39,566	5.66	17.67%	10.00	10.00%	$ 68,179	$ -	$ 1,978	$ 70,157	$ 66,748	-$ 3,409
1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ -	$ -	$ -			$ -	$ -	-	0.00%	5.00	20.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ 28,141	$ 28,141	$ -			$ -	$ -	0.69	144.93%	5.00	20.00%	$ -	$ -	$ -	$ -	$ 28,141	$ 28,141
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 1,837,565	$ -	$ 1,837,565			$ -	$ 209,864	3.92	25.51%	5.00	20.00%	$ 468,767	$ -	$ 20,986	$ 489,753	$ 479,170	-$ 10,583
1930	Transportation Equipment (Class 4,5,6,7)	$ -	$ -	$ -			$ -	$ 5	-	0.00%	5.00	20.00%	$ -	$ -	$ 1	$ 1	$ -	-$ 1
1930	Transportation Equipment (Class 9)	$ 190,357	$ -	$ 190,357			$ -	$ -	4.88	20.49%	8.00	12.50%	$ 39,008	$ -	$ -	$ 39,008	$ 38,972	-$ 36
1930	Transportation Equipment (Specialty Equip)	$ 1,105,069	$ -	$ 1,105,069			$ -	$ 6,267	16.06	6.23%	30.00	3.33%	$ 68,809	$ -	$ 104	$ 68,913	$ 114,135	$ 45,222
1935	Stores Equipment	$ 19,341	$ -	$ 19,341			$ -	$ 66,918	9.22	10.85%	10.00	10.00%	$ 2,098	$ -	$ 3,346	$ 5,444	$ 4,047	-$ 1,396
1940	Tools, Shop & Garage Equipment	$ 59,985	$ 2,047	$ 57,938			$ -	$ 21,885	3.43	29.15%	10.00	10.00%	$ 16,892	$ -	$ 1,094	$ 17,986	$ 17,256	-$ 730
1945	Measurement & Testing Equipment	$ 51,885	$ 1,090	$ 50,795			$ -	$ 253,347	7.56	13.23%	10.00	10.00%	$ 6,719	$ -	$ 12,667	$ 19,386	$ 13,281	-$ 6,105
1950	Power Operated Equipment	$ 175	$ -	$ 175			$ -	$ -	1.42	70.42%	10.00	10.00%	$ 123	$ -	$ -	$ 123	$ 124	$ 0
1955	Communications Equipment	$ 362,155	$ -	$ 362,155			$ -	$ 29,554	6.89	14.51%	8.00	12.50%	$ 52,562	$ -	$ 1,847	$ 54,410	$ 60,373	$ 5,964
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ 1,033,764	$ 30,582	$ 1,003,182			$ -	$ 71,932	3.31	30.21%	10.00	10.00%	$ 303,076	$ -	$ 3,597	$ 306,673	$ 235,438	-$ 71,235
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	-$ 9,432,322	-$ 5,299	-$ 9,427,023			$ -	-$ 332,537	19.37	5.16%	25.00	4.00%	-$ 486,682	$ -	-$ 6,651	-$ 493,332	-$ 494,345	-$ 1,012
	Total	**$ 179,295,701**	**$ 1,726,633**	**$ 177,569,069**	**$ -**	**$ -**	**$ -**	**$ 13,049,667**					**$ 13,543,869**	**$ -**	**$ 349,566**	**$ 13,893,435**	**$ 14,683,228**	**$ 789,794**

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 Statements.

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

Scenario that applies	Applicable Years and Accounting Standard	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below

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).	2011	MIFRS
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	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)	$ 12,484,731	$ 28,249	$ 12,456,481			$ -	$ 757,427	4.15	24.10%	5.00	20.00%	$ 3,001,562	$ -	$ 75,743	$ 3,077,305	$ 3,000,748	-$ 76,556
1612	Land Rights (Formally known as Account 1906)	$ 30,889	$ -	$ 30,889			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 100,519	$ 6,108	$ 94,411			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings - Fixtures	$ -	$ -	$ -			$ -	$ 24,090	-	0.00%	10.00	10.00%	$ -	$ -	$ 1,204	$ 1,204	$ 2,323	$ 1,119
1808	Buildings - Roof	$ 7,385	$ 94	$ 7,291			$ -	$ -	9.00	11.11%	20.00	5.00%	$ 810	$ -	$ -	$ 810	$ 1,330	$ 520
1808	Buildings - Structure	$ 24,725	$ -	$ 24,725			$ -	$ 6,548	39.00	2.56%	50.00	2.00%	$ 634	$ -	$ 65	$ 699	$ 768	$ 68
1810	Leasehold Improvements	$ -	$ -	$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV Protection Equip	$ 6,458,012	$ -	$ 6,458,012			$ -	$ -	11.77	8.50%	20.00	5.00%	$ 548,684	$ -	$ -	$ 548,684	$ 605,754	$ 57,070
1815	Transformer Station Equipment >50 kV Batteries	$ 576,240	$ -	$ 576,240			$ -	$ 21,484	3.62	27.62%	8.00	12.50%	$ 159,182	$ -	$ 1,343	$ 160,525	$ 163,680	$ 3,154
1815	Transformer Station Equipment >50 kV Transformer Stations	$ 4,629,707	$ -	$ 4,629,707			$ -	$ -	35.76	2.80%	45.00	2.22%	$ 129,466	$ -	$ -	$ 129,466	$ 150,507	$ 21,041
1815	Transformer Station Equipment >50 kV Ford Annex	$ 10,566,158	$ -	$ 10,566,158			$ -	$ -	32.87	3.04%	45.00	2.22%	$ 321,453	$ -	$ -	$ 321,453	$ 386,688	$ 65,236
1820	Distribution Station Equipment <50 kV Batteries	$ 3,532	$ 1,350	$ 2,182			$ -	$ -	2.26	44.25%	8.00	12.50%	$ 966	$ -	$ -	$ 966	$ 2,073	$ 1,107
1820	Distribution Station Equipment <50 kV Transformer Stations	$ 1,129,879	$ -	$ 1,129,879			$ -	$ -	34.96	2.86%	45.00	2.22%	$ 32,319	$ -	$ -	$ 32,319	$ 31,972	-$ 347
1825	Storage Battery Equipment	$ -	$ -	$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures - Wood Poles	$ 31,975,160	$ 4,169	$ 31,970,991			$ -	$ 862,871	37.74	2.65%	45.00	2.22%	$ 847,138	$ -	$ 9,587	$ 856,726	$ 871,455	$ 14,730
1830	Poles, Towers & Fixtures - Concrete Poles	$ -	$ -	$ -			$ -	$ 668,107	-	0.00%	50.00	2.00%	$ -	$ -	$ 6,681	$ 6,681	$ 1,114	-$ 5,568
1830	Poles, Towers & Fixtures - Composite Poles	$ -	$ -	$ -			$ -	$ 39,378	-	0.00%	80.00	1.25%	$ -	$ -	$ 246	$ 246	$ 41	-$ 205
1830	Poles, Towers & Fixtures - OH Switches	$ 3,336,605	$ -	$ 3,336,605			$ -	$ 253,058	38.18	2.62%	45.00	2.22%	$ 87,391	$ -	$ 2,812	$ 90,203	$ 88,595	-$ 1,608
1830	Poles, Towers & Fixtures - OH Conductors	$ 16,333,699	$ -	$ 16,333,699			$ -	$ 3,367,382	53.22	1.88%	60.00	1.67%	$ 306,909	$ -	$ 28,062	$ 334,971	$ 323,143	-$ 11,827
1835	Overhead Conductors & Devices	$ -	$ -	$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1840	Underground Conduit - UG Switches	$ 5,299,579	$ -	$ 5,299,579			$ -	357,340.47	21.70	4.61%	30.00	3.33%	$ 244,220	$ -	$ 5,956	$ 250,176	$ 252,664	$ 2,488
1840	Underground Conduit - UG Cable	$ 12,748,937	$ -	$ 12,748,937			$ -	456,308.70	29.69	3.37%	40.00	2.50%	$ 429,402	$ -	$ 5,704	$ 435,106	$ 458,121	$ 23,016
1840	Underground Conduit - Manholes	$ 19,284,949	$ -	$ 19,284,949			$ -	461,389.83	39.09	2.56%	50.00	2.00%	$ 493,347	$ -	$ 4,614	$ 497,961	$ 508,540	$ 10,579
1845	Underground Conductors & Devices	$ -	$ -	$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1850	Line Transformers	$ 32,430,143	$ 419,128	$ 32,011,015			$ -	$ 2,211,689	31.79	3.15%	40.00	2.50%	$ 1,006,952	$ -	$ 27,646	$ 1,034,598	$ 1,079,569	$ 44,970
1855	Services (Overhead & Underground)	$ 3,397,428	$ -	$ 3,397,428			$ -	$ 1,187,589	58.84	1.70%	60.00	1.67%	$ 57,740	$ -	$ 9,897	$ 67,637	$ 61,448	-$ 6,189
1860	Meters	$ 2,734,088	$ 1,234,622	$ 1,499,466			$ -	$ 71,101	17.69	5.65%	25.00	4.00%	$ 84,763	$ -	$ 1,422	$ 86,185	$ 130,154	$ 43,969
1860	Meters - Wholesale	$ 740,786	$ -	$ 740,786			$ -	$ 335,612	10.44	9.58%	15.00	6.67%	$ 70,957	$ -	$ 11,187	$ 82,144	$ 76,945	-$ 5,199
1860	Meters (Smart Meters)	$ -	$ -	$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1905	Land	$ 1,322,514	$ -	$ 1,322,514			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures - Fixtures	$ 426,282	$ -	$ 426,282			$ -	$ 127,268	5.82	17.18%	10.00	10.00%	$ 73,244	$ -	$ 6,363	$ 79,608	$ 121,752	$ 42,145
1908	Buildings & Fixtures - Roof	$ 3,839,535	$ -	$ 3,839,535			$ -	$ -	9.51	10.52%	20.00	5.00%	$ 403,737	$ -	$ -	$ 403,737	$ 408,083	$ 4,347
1908	Buildings & Fixtures - Structure	$ 12,929,524	$ -	$ 12,929,524			$ -	$ 198,283	39.57	2.53%	50.00	2.00%	$ 326,751	$ -	$ 1,983	$ 328,733	$ 327,501	-$ 1,233
1910	Leasehold Improvements	$ -	$ -	$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 388,842	$ 2,951	$ 385,891			$ -	$ 39,512	7.20	13.89%	10.00	10.00%	$ 53,596	$ -	$ 1,976	$ 55,571	$ 66,341	$ 10,769
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)	$ 28,141	$ -	$ 28,141			$ -	$ -	0.87	114.94%	-	0.00%	$ 32,346	$ -	$ -	$ 32,346	$ 28,141	-$ 4,205
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 1,837,565	$ -	$ 1,837,565			$ -	$ 201,137	4.04	24.75%	5.00	20.00%	$ 454,843	$ -	$ 20,114	$ 474,956	$ 473,178	-$ 1,779
1930	Transportation Equipment Classes 4 & 5	$ -	$ -	$ -			$ -	$ 3	-	0.00%	7.00	14.29%	$ -	$ -	$ 0	$ 0	$ 0	$ 0
1930	Transportation Equipment Class 7	$ -	$ -	$ -			$ -	$ 2	-	0.00%	9.00	11.11%	$ -	$ -	$ 0	$ 0	$ 0	-$ 0
1930	Transportation Equipment Class 9	$ 190,357	$ -	$ 190,357			$ -	$ 0	12.22	8.18%	15.00	6.67%	$ 15,578	$ -	$ 0	$ 15,578	$ 15,707	$ 129
1930	Transportation Equipment Specialty Equipment	$ 1,105,069	$ -	$ 1,105,069			$ -	$ 6,267	18.17	5.50%	20.00	5.00%	$ 60,818	$ -	$ 157	$ 60,975	$ 118,323	$ 57,348
1935	Stores Equipment	$ 19,276	$ -	$ 19,276			$ -	$ 66,333	9.38	10.66%	10.00	10.00%	$ 2,055	$ -	$ 3,317	$ 5,372	$ 7,523	$ 2,151
1940	Tools, Shop & Garage Equipment	$ 59,985	$ 2,047	$ 57,938			$ -	$ 20,922	5.44	18.38%	10.00	10.00%	$ 10,650	$ -	$ 1,046	$ 11,696	$ 17,227	$ 5,531
1945	Measurement & Testing Equipment	$ 21,867	$ 1,090	$ 20,777			$ -	$ -	2.59	38.61%	10.00	10.00%	$ 8,022	$ -	$ -	$ 8,022	$ 9,845	$ 1,823
1945	Measurement & Testing Equipment - SCADA Hardware & Software	$ 869,756	$ -	$ 869,756			$ -	$ 242,469	7.26	13.77%	15.00	6.67%	$ 119,801	$ -	$ 8,082	$ 127,883	$ 144,213	$ 16,330
1950	Power Operated Equipment	$ 175	$ -	$ 175			$ -	$ -	1.42	70.42%	10.00	10.00%	$ 123	$ -	$ -	$ 123	$ 124	$ 0
1955	Communications Equipment	$ 362,155	$ -	$ 362,155			$ -	$ 29,218	6.99	14.31%	8.00	12.50%	$ 51,811	$ -	$ 1,826	$ 53,637	$ 52,891	-$ 745
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ 1,033,828	$ 51,781	$ 982,047			$ -	$ 52,466	6.02	16.61%	10.00	10.00%	$ 163,131	$ -	$ 2,623	$ 165,754	$ 218,871	$ 53,117
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 - Poles	-$ 1,872,280	$ -	-$ 1,872,280			$ -	-$ 96,295	41.72	2.40%	45.00	2.22%	-$ 44,877	$ -	-$ 1,070	-$ 45,947	-$ 46,127	-$ 180
1995	Contributions & Grants - OH Conductor	-$ 246,834	$ -	-$ 246,834			$ -	-$ 128,583	55.20	1.81%	60.00	1.67%	-$ 4,472	$ -	-$ 1,072	-$ 5,543	-$ 5,896	-$ 353
1995	Contributions & Grants - UG Cable	-$ 3,397,063	$ -	-$ 3,397,063			$ -	-$ 39,704	33.62	2.97%	40.00	2.50%	-$ 101,043	$ -	-$ 496	-$ 101,539	-$ 100,750	$ 789
1995	Contributions & Grants - UG Switch	$ -	$ -	$ -			$ -	-$ 6,730	-	0.00%	30.00	3.33%	$ -	$ -	-$ 112	-$ 112	-$ 187	-$ 75
1995	Contributions & Grants - Services	-$ 1,089,101	$ -	-$ 1,089,101			$ -	-$ 3,215	56.30	1.78%	60.00	1.67%	-$ 19,345	$ -	-$ 27	-$ 19,371	-$ 19,393	-$ 21
1995	Contributions & Grants - Transformers	-$ 2,617,776	-$ 5,373	-$ 2,612,403			$ -	-$ 54,614	38.92	2.57%	45.00	2.22%	-$ 67,122	$ -	-$ 607	-$ 67,729	-$ 67,927	-$ 198
1995	Contributions & Grants - Meters	-$ 209,268	$ -	-$ 209,268			$ -	-$ 3,421	20.76	4.82%	25.00	4.00%	-$ 10,080	$ -	-$ 68	-$ 10,149	-$ 10,398	-$ 249
2005	Property Under Capital Lease			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2440	Deferred Revenue			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
	Total	**$ 179,295,701**	**$ 1,746,216**	**$ 177,549,485**	**$ -**	**$ -**	**$ -**	**$ 11,732,692**					**$ 9,353,462**	**$ -**	**$ 236,204**	**$ 9,589,666**	**$ 9,956,676**	**$ 367,010**

Scenario that applies	**Applicable Years and Accounting Standard**	**Year Reflected in Schedule Below**	**Accounting Standard Reflected in Schedule Below**

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).	2012	MIFRS
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	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)	$ 886,622	$ 73,051	$ 813,571	$ 582,653		$ 582,653	$ 466,153	3.52	28.41%	5.00	20.00%	$ 231,128	$ 116,531	$ 46,615	$ 394,274	$ 392,876	-$ 1,398
1611	Computer Software (Formally known as Account 1925)			$ -	$ 11,772,884		$ 11,772,884	$ -	-	0.00%	10.00	10.00%	$ -	$ 1,177,288	$ -	$ 1,177,288	$ 1,086,791	-$ 90,498
1612	Land Rights (Formally known as Account 1906)	$ 30,889		$ 30,889			$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1805	Land	$ 100,519	$ 6,108	$ 94,411			$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1808	Buildings - Fixtures			$ -	$ 24,090		$ 24,090	$ -	-	0.00%	10.00	10.00%	$ -	$ 2,409	$ -	$ 2,409	$ 2,408	-$ 1
1808	Buildings - Roof	$ 7,385	$ 578	$ 6,807			$ -	$ -	9.00	11.11%	20.00	5.00%	$ 756	$ -	$ -	$ 756	$ 1,236	$ 480
1808	Buildings - Structure	$ 24,725		$ 24,725	$ 6,548		$ 6,548	$ -	39.00	2.56%	50.00	2.00%	$ 634	$ 131	$ -	$ 765	$ 768	$ 3
1810	Leasehold Improvements			$ -			$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1815	Transformer Station Equipment >50 kV Protection Equip	$ 6,458,012		$ 6,458,012			$ -	$ -	11.77	8.50%	20.00	5.00%	$ 548,684	$ -	$ -	$ 548,684	$ 600,080	$ 51,396
1815	Transformer Station Equipment >50 kV Batteries	$ 576,240		$ 576,240	$ 21,484		$ 21,484	$ -	3.62	27.62%	8.00	12.50%	$ 159,182	$ 2,686	$ -	$ 161,868	$ 166,141	$ 4,273
1815	Transformer Station Equipment >50 kV Transformer Stations	$ 4,629,707		$ 4,629,707			$ -	$ -	35.76	2.80%	45.00	2.22%	$ 129,466	$ -	$ -	$ 129,466	$ 150,507	$ 21,041
1815	Transformer Station Equipment >50 kV Ford Annex	$ 10,566,158		$ 10,566,158			$ -	$ -	32.87	3.04%	45.00	2.22%	$ 321,453	$ -	$ -	$ 321,453	$ 386,688	$ 65,236
1820	Distribution Station Equipment <50 kV Batteries	$ 3,532	$ 1,370	$ 2,162			$ -	$ -	3.03	33.00%	8.00	12.50%	$ 714	$ -	$ -	$ 714	$ 723	$ 10
1820	Distribution Station Equipment <50 kV Transformer Stations	$ 1,129,879	$ -	$ 1,129,879			$ -	$ -	34.96	2.86%	45.00	2.22%	$ 32,319	$ -	$ -	$ 32,319	$ 31,972	-$ 347
1825	Storage Battery Equipment			$ -			$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1830	Poles, Towers & Fixtures - Wood Poles	$ 31,975,160	$ 16,203	$ 31,958,956	$ 862,871		$ 862,871	$ 1,702,078	37.73	2.65%	45.00	2.22%	$ 847,044	$ 19,175	$ 18,912	$ 885,131	$ 900,942	$ 15,812
1830	Poles, Towers & Fixtures - Concrete Poles	$ -	$ -	$ -	$ 668,107		$ 668,107	$ 620,175	-	0.00%	50.00	2.00%	$ -	$ 13,362	$ 6,202	$ 19,564	$ 16,606	-$ 2,958
1830	Poles, Towers & Fixtures - Composite Poles	$ -	$ -	$ -	$ 39,378		$ 39,378	$ 74,658	-	0.00%	80.00	1.25%	$ -	$ 492	$ 467	$ 959	$ 1,040	$ 81
1830	Poles, Towers & Fixtures - OH Switches	$ 3,336,605	$ -	$ 3,336,605	$ 253,058		$ 253,058	$ 220,016	38.18	2.62%	45.00	2.22%	$ 87,391	$ 5,624	$ 2,445	$ 95,460	$ 95,645	$ 186
1830	Poles, Towers & Fixtures - OH Conductors	$ 16,333,699	$ -	$ 16,333,699	$ 3,367,382		$ 3,367,382	$ 2,175,952	53.22	1.88%	60.00	1.67%	$ 306,909	$ 56,123	$ 18,133	$ 381,165	$ 376,089	-$ 5,076
1835	Overhead Conductors & Devices			$ -			$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1840	Underground Conduit - UG Switches	$ 5,299,579	$ -	$ 5,299,579	$ 357,340		$ 357,340	54,047.51	21.70	4.61%	30.00	3.33%	$ 244,220	$ 11,911	$ 901	$ 257,032	$ 261,476	$ 4,444
1840	Underground Conduit - UG Cable	$ 12,748,937	$ -	$ 12,748,937	$ 456,309		$ 456,309	1,349,148.06	29.69	3.37%	40.00	2.50%	$ 429,402	$ 11,408	$ 16,864	$ 457,674	$ 480,465	$ 22,791
1840	Underground Conduit - Manholes	$ 19,284,949	$ -	$ 19,284,949	$ 461,390		$ 461,390	793,158.97	39.09	2.56%	50.00	2.00%	$ 493,347	$ 9,228	$ 7,932	$ 510,507	$ 518,836	$ 8,330
1845	Underground Conductors & Devices			$ -			$ -	$ -	-	0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1850	Line Transformers	$ 32,430,143	$ 697,289	$ 31,732,854	$ 2,211,689	$ 36,252	$ 2,175,437	$ 2,185,624	31.37	3.19%	40.00	2.50%	$ 1,011,567	$ 54,386	$ 27,320	$ 1,093,273	$ 1,116,468	$ 23,194
1855	Services (Overhead)	$ 3,397,428	$ -	$ 3,397,428	$ 1,187,589	$ -	$ 1,187,589	$ 990,146	58.84	1.70%	60.00	1.67%	$ 57,740	$ 19,793	$ 8,251	$ 85,784	$ 82,165	-$ 3,620
1855	Services (Underground)	$ -	$ -	$ -	$ -	$ -	$ -	$ 686,643	-	0.00%	35.00	2.86%	$ -	$ -	$ 9,809	$ 9,809	$ 2,944	-$ 6,865
1860	Meters	$ 2,734,088	$ 1,392,441	$ 1,341,648	$ 71,101	$ 3,613	$ 67,488	$ 90,191	10.99	9.10%	25.00	4.00%	$ 122,079	$ 2,700	$ 1,804	$ 126,582	$ 103,379	-$ 23,204
1860	Meters - Wholesale	$ 740,786	$ -	$ 740,786	$ 335,612	$ -	$ 335,612	$ 838,617	10.44	9.58%	15.00	6.67%	$ 70,957	$ 22,374	$ 27,954	$ 121,285	$ 104,069	-$ 17,215
1860	Meters (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ 196,072	-	0.00%	15.00	6.67%	$ -	$ -	$ 6,536	$ 6,536	-$ 61,344	-$ 67,880
1905	Land	$ 1,322,514	$ -	$ 1,322,514	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures - Fixtures	$ 426,282	$ 95,814	$ 330,468	$ 127,268	$ -	$ 127,268	$ 213,056	5.82	17.18%	10.00	10.00%	$ 56,781	$ 12,727	$ 10,653	$ 80,161	$ 131,979	$ 51,818
1908	Buildings & Fixtures - Roof	$ 3,839,535	$ -	$ 3,839,535	$ -	$ -	$ -	$ 112,399	9.51	10.52%	20.00	5.00%	$ 403,737	$ -	$ 2,810	$ 406,547	$ 410,227	$ 3,680
1908	Buildings & Fixtures - Structure	$ 12,929,524	$ -	$ 12,929,524	$ 198,283	$ -	$ 198,283	$ 270,241	39.57	2.53%	50.00	2.00%	$ 326,751	$ 3,966	$ 2,702	$ 333,419	$ 332,765	-$ 654
1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 388,842	$ 15,232	$ 373,610	$ 39,512	$ -	$ 39,512	$ 60,777	7.25	13.79%	10.00	10.00%	$ 51,532	$ 3,951	$ 3,039	$ 58,522	$ 68,937	$ 10,414
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)	$ 28,141	$ 28,141	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 1,837,565	$ -	$ 1,837,565	$ 201,137	$ -	$ 201,137	$ 306,044	4.04	24.75%	5.00	20.00%	$ 454,843	$ 40,227	$ 30,604	$ 525,675	$ 493,064	-$ 32,610
1930	Transportation Equipment Classes 4 & 5	$ -	$ -	$ -	$ 3		$ 3	$ 1,399	-	0.00%	7.00	14.29%	$ -	$ 0	$ 100	$ 100	$ 200	$ 100
1930	Transportation Equipment Class 7	$ -	$ -	$ -	$ 2		$ 2	$ -	-	0.00%	9.00	11.11%	$ -	$ 0	$ -	$ 0	$ 0	-$ 0
1930	Transportation Equipment Class 9	$ 190,357	$ -	$ 190,357	$ 0		$ 0	$ -	12.22	8.18%	15.00	6.67%	$ 15,578	$ 0	$ -	$ 15,578	$ 15,707	$ 129
1930	Transportation Equipment Specialty Equipment	$ 1,105,069	$ 5,629	$ 1,099,440	$ 6,267		$ 6,267	$ 17,460	18.17	5.50%	20.00	5.00%	$ 60,509	$ 313	$ 437	$ 61,258	$ 116,832	$ 55,574
1935	Stores Equipment	$ 19,276	$ -	$ 19,276	$ 66,333		$ 66,333	$ 28,479	9.38	10.66%	10.00	10.00%	$ 2,055	$ 6,633	$ 1,424	$ 10,112	$ 10,950	$ 838
1940	Tools, Shop & Garage Equipment	$ 59,985	$ 12,087	$ 47,898	$ 20,922		$ 20,922	$ 58,945	5.41	18.48%	10.00	10.00%	$ 8,854	$ 2,092	$ 2,947	$ 13,893	$ 18,431	$ 4,538
1945	Measurement & Testing Equipment	$ 21,867	$ 1,090	$ 20,777	$ -		$ -	$ 14,295	2.54	39.37%	10.00	10.00%	$ 8,180	$ -	$ 715	$ 8,895	$ 8,974	$ 80
1945	Measurement & Testing Equipment - SCADA Hardware & Software	$ 869,756	$ -	$ 869,756	$ 242,469		$ 242,469	$ 107,252	7.26	13.77%	15.00	6.67%	$ 119,801	$ 16,165	$ 3,575	$ 139,541	$ 158,898	$ 19,358
1950	Power Operated Equipment	$ 175	$ -	$ 175	$ -		$ -	$ -	1.42	70.42%	10.00	10.00%	$ 123	$ -	$ -	$ 123	$ 52	-$ 72
1955	Communications Equipment	$ 362,155	$ -	$ 362,155	$ 29,218		$ 29,218	$ 53,433	6.99	14.31%	8.00	12.50%	$ 51,811	$ 3,652	$ 3,340	$ 58,802	$ 60,283	$ 1,480
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ 1,033,828	$ 51,781	$ 982,047	$ 52,466		$ 52,466	$ 55,417	6.04	16.56%	10.00	10.00%	$ 162,591	$ 5,247	$ 2,771	$ 170,608	$ 203,586	$ 32,978
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 - Poles	-$ 1,872,280	$ -	-$ 1,872,280	-$ 96,295	-$ 96,295	$ -	$ -	41.72	2.40%	45.00	2.22%	-$ 44,877	$ -	$ -	-$ 44,877	-$ 44,964	-$ 87
1995	Contributions & Grants - OH Conductor	-$ 246,834	$ -	-$ 246,834	-$ 128,583	-$ 128,583	$ -	$ -	55.20	1.81%	60.00	1.67%	-$ 4,472	$ -	$ -	-$ 4,472	-$ 4,483	-$ 11
1995	Contributions & Grants - UG Cable	-$ 3,397,063	$ -	-$ 3,397,063	-$ 39,704	-$ 39,704	$ -	$ -	33.62	2.97%	40.00	2.50%	-$ 101,043	$ -	$ -	-$ 101,043	-$ 100,194	$ 849
1995	Contributions & Grants - UG Switch	$ -	$ -	$ -	-$ 6,730	-$ 6,730	$ -	$ -	-	0.00%	30.00	3.33%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants - Services	-$ 1,089,101	$ -	-$ 1,089,101	-$ 3,215	-$ 3,215	$ -	$ -	56.30	1.78%	60.00	1.67%	-$ 19,345	$ -	$ -	-$ 19,345	-$ 19,348	-$ 4
1995	Contributions & Grants - Transformers	-$ 2,617,776	-$ 5,373	-$ 2,612,403	-$ 54,614	-$ 54,614	$ -	$ -	38.92	2.57%	45.00	2.22%	-$ 67,122	$ -	$ -	-$ 67,122	-$ 67,426	-$ 304
1995	Contributions & Grants - Meters	-$ 209,268	$ -	-$ 209,268	-$ 3,421	-$ 3,421	$ -	$ -	20.76	4.82%	25.00	4.00%	-$ 10,080	$ -	$ -	-$ 10,080	-$ 10,296	-$ 216
2005	Property Under Capital Lease	$ -	$ -	$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2440	Deferred Revenue - Poles	$ -	$ -	$ -			$ -	-$ 468,285	-	0.00%	45.00	2.22%	$ -	$ -	-$ 5,203	-$ 5,203	-$ 7,915	-$ 2,712
2440	Deferred Revenue - OH Switch	$ -	$ -	$ -			$ -	-$ 52,031	-	0.00%	30.00	3.33%	$ -	$ -	-$ 867	-$ 867	-$ 825	$ 42
2440	Deferred Revenue - OH Conductor	$ -	$ -	$ -			$ -	-$ 797,600	-	0.00%	60.00	1.67%	$ -	$ -	-$ 6,647	-$ 6,647	-$ 8,048	-$ 1,401
2440	Deferred Revenue - Manholes	$ -	$ -	$ -			$ -	-$ 347	-	0.00%	50.00	2.00%	$ -	$ -	-$ 3	-$ 3	-$ 5	-$ 2
2440	Deferred Revenue - UG Cable	$ -	$ -	$ -			$ -	-$ 265,460	-	0.00%	40.00	2.50%	$ -	$ -	-$ 3,318	-$ 3,318	-$ 3,864	-$ 546

2440	Deferred Revenue - UG Switch	$ -	$ -	$ -			$ -	-$ 6,730	-	0.00%	30.00	3.33%	$ -	$ -	-$ 112	-$ 112	-$ 411	-$ 299
2440	Deferred Revenue - OH Service	$ -	$ -	$ -			$ -	-$ 56,985	-	0.00%	60.00	1.67%	$ -	$ -	-$ 475	-$ 475	-$ 363	$ 112
2440	Deferred Revenue - Transformers	$ -	$ -	$ -			$ -	-$ 94,480	-	0.00%	40.00	2.50%	$ -	$ -	-$ 1,181	-$ 1,181	-$ 2,111	$ 930
2440	Deferred Revenue - Spare Transformer	$ -	$ -	$ -			$ -	-$ 76,372	-	0.00%	30.00	3.33%	$ -	$ -	-$ 1,273	-$ 1,273	-$ 290	$ 983
2440	Deferred Revenue - Meters	$ -	$ -	$ -			$ -	-$ 9,999	-	0.00%	25.00	4.00%	$ -	$ -	-$ 200	-$ 200	-$ 285	-$ 85
	Total	**$ 167,697,591**	**$ 2,391,440**	**$ 165,306,151**	**$ 23,330,802**	**-$ 292,697**	**$ 23,623,499**	**$ 11,913,591**					**$ 6,571,197**	**$ 1,620,594**	**$ 245,981**	**$ 8,437,772**	**$ 8,579,026**	**$ 141,254**

Scenario that applies	Applicable Years and Accounting Standard	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
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).	2013	MIFRS
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**	**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)	$ 886,622	$ 73,051	$ 813,571	$ 1,048,806	$ -	$ 1,048,806	$ 468,736	3.41	29.33%	5.00	20.00%	$ 238,584	$ 209,761	$ 46,874	$ 495,219	$ 465,772	-$ 29,446
1611	Computer Software (Formally known as Account 1925)	$ -	$ -	$ -	$ 11,772,884	$ -	$ 11,772,884	$ -	-	0.00%	10.00	10.00%	$ -	$ 1,177,288	$ -	$ 1,177,288	$ 1,093,409	-$ 83,880
1612	Land Rights (Formally known as Account 1906)	$ 30,889	$ -	$ 30,889	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 100,519	$ 6,108	$ 94,411	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings - Fixtures	$ -	$ -	$ -	$ 24,090	$ -	$ 24,090	$ -	-	0.00%	10.00	10.00%	$ -	$ 2,409	$ -	$ 2,409	$ 2,409	-$ 0
1808	Buildings - Roof	$ 7,385	$ 578	$ 6,807	$ -	$ -	$ -	$ -	8.30	12.05%	20.00	5.00%	$ 820	$ -	$ -	$ 820	$ 994	$ 174
1808	Buildings - Structure	$ 24,725	$ -	$ 24,725	$ 6,548	$ -	$ 6,548	$ -	39.00	2.56%	50.00	2.00%	$ 634	$ 131	$ -	$ 765	$ 768	$ 3
1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV Protection Equip	$ 6,458,012	$ -	$ 6,458,012	$ -	$ -	$ -	$ -	11.77	8.50%	20.00	5.00%	$ 548,684	$ -	$ -	$ 548,684	$ 585,971	$ 37,286
1815	Transformer Station Equipment >50 kV Batteries	$ 576,240	$ -	$ 576,240	$ 21,484	$ -	$ 21,484	$ -	3.62	27.62%	8.00	12.50%	$ 159,182	$ 2,686	$ -	$ 161,868	$ 166,141	$ 4,273
1815	Transformer Station Equipment >50 kV Transformer Stations	$ 4,629,707	$ -	$ 4,629,707	$ -	$ -	$ -	$ -	35.76	2.80%	45.00	2.22%	$ 129,466	$ -	$ -	$ 129,466	$ 150,507	$ 21,041
1815	Transformer Station Equipment >50 kV Ford Annex	$ 10,566,158	$ -	$ 10,566,158	$ -	$ -	$ -	$ -	32.87	3.04%	45.00	2.22%	$ 321,453	$ -	$ -	$ 321,453	$ 386,688	$ 65,236
1820	Distribution Station Equipment <50 kV Batteries	$ 3,532	$ 1,370	$ 2,162	$ -	$ -	$ -	$ -	1.86	53.76%	8.00	12.50%	$ 1,163	$ -	$ -	$ 1,163	$ 713	-$ 449
1820	Distribution Station Equipment <50 kV Transformer Stations	$ 1,129,879	$ -	$ 1,129,879	$ -	$ -	$ -	$ -	32.90	3.04%	45.00	2.22%	$ 34,343	$ -	$ -	$ 34,343	$ 31,972	-$ 2,371
1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures - Wood Poles	$ 31,975,160	$ 38,562	$ 31,936,597	$ 2,564,950	$ 1,422	$ 2,563,528	$ 531,077	37.70	2.65%	45.00	2.22%	$ 847,125	$ 56,967	$ 5,901	$ 909,993	$ 926,778	$ 16,786
1830	Poles, Towers & Fixtures - Concrete Poles	$ -	$ -	$ -	$ 1,288,282	$ -	$ 1,288,282	$ 313,657	-	0.00%	50.00	2.00%	$ -	$ 25,766	$ 3,137	$ 28,902	$ 30,495	$ 1,592
1830	Poles, Towers & Fixtures - Composite Poles	$ -	$ -	$ -	$ 114,036	$ -	$ 114,036	$ 35,817	-	0.00%	80.00	1.25%	$ -	$ 1,425	$ 224	$ 1,649	$ 1,469	-$ 181
1830	Poles, Towers & Fixtures - OH Switches	$ 3,336,605	$ 34,018	$ 3,302,587	$ 473,074	$ -	$ 473,074	$ 118,844	37.78	2.65%	45.00	2.22%	$ 87,416	$ 10,513	$ 1,320	$ 99,250	$ 99,955	$ 706
1830	Poles, Towers & Fixtures - OH Conductors	$ 16,333,699	$ -	$ 16,333,699	$ 5,543,334	$ -	$ 5,543,334	$ 2,450,877	53.22	1.88%	60.00	1.67%	$ 306,909	$ 92,389	$ 20,424	$ 419,722	$ 423,303	$ 3,581
1835	Overhead Conductors & Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1840	Underground Conduit - UG Switches	$ 5,299,579	$ -	$ 5,299,579	$ 411,388	$ -	$ 411,388	619,249.64	21.70	4.61%	30.00	3.33%	$ 244,220	$ 13,713	$ 10,321	$ 268,254	$ 277,424	$ 9,169
1840	Underground Conduit - UG Cable	$ 12,748,937	$ -	$ 12,748,937	$ 1,805,457	$ -	$ 1,805,457	1,105,848.00	29.69	3.37%	40.00	2.50%	$ 429,402	$ 45,136	$ 13,823	$ 488,361	$ 520,568	$ 32,207
1840	Underground Conduit - Manholes	$ 19,284,949	$ -	$ 19,284,949	$ 1,254,549	$ -	$ 1,254,549	790,486.93	39.09	2.56%	50.00	2.00%	$ 493,347	$ 25,091	$ 7,905	$ 526,343	$ 540,483	$ 14,140
1845	Underground Conductors & Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1850	Line Transformers	$ 32,430,143	$ 803,828	$ 31,626,315	$ 4,361,061	$ 23,292	$ 4,337,768	$ 1,723,115	30.98	3.23%	40.00	2.50%	$ 1,020,862	$ 108,444	$ 21,539	$ 1,150,845	$ 1,163,776	$ 12,931
1855	Services (Overhead)	$ 3,397,428	$ -	$ 3,397,428	$ 2,177,735	$ -	$ 2,177,735	$ 1,118,618	58.84	1.70%	60.00	1.67%	$ 57,740	$ 36,296	$ 9,322	$ 103,358	$ 101,616	-$ 1,742
1855	Services (Underground)	$ -	$ -	$ -	$ 686,643	$ -	$ 686,643	$ 185,905	-	0.00%	35.00	2.86%	$ -	$ 19,618	$ 2,656	$ 22,274	$ 21,918	-$ 356
1860	Meters	$ 2,734,088	$ 1,340,720	$ 1,393,369	$ 157,679	$ 47,434	$ 110,245	$ 47,721	8.91	11.22%	25.00	4.00%	$ 156,383	$ 4,410	$ 954	$ 161,747	$ 91,999	-$ 69,748
1860	Meters - Wholesale	$ 740,786	$ -	$ 740,786	$ 1,174,229	$ -	$ 1,174,229	$ 195,826	10.44	9.58%	15.00	6.67%	$ 70,957	$ 78,282	$ 6,528	$ 155,766	$ 146,293	-$ 9,473
1860	Meters (Smart Meters)	$ -	$ -	$ -	$ 196,072	$ 112,484	$ 83,588	$ 742,017	-	0.00%	15.00	6.67%	$ -	$ 5,573	$ 24,734	$ 30,306	$ 48,554	$ 18,247
1905	Land	$ 1,322,514	$ -	$ 1,322,514	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures - Fixtures	$ 426,282	$ 95,814	$ 330,468	$ 340,325	$ -	$ 340,325	$ 112,910	5.40	18.52%	10.00	10.00%	$ 61,198	$ 34,032	$ 5,646	$ 100,876	$ 84,084	-$ 16,791
1908	Buildings & Fixtures - Roof	$ 3,839,535	$ -	$ 3,839,535	$ 112,399	$ -	$ 112,399	$ -	9.51	10.52%	20.00	5.00%	$ 403,737	$ 5,620	$ -	$ 409,357	$ 413,703	$ 4,347
1908	Buildings & Fixtures - Structure	$ 12,929,524	$ -	$ 12,929,524	$ 468,523	$ -	$ 468,523	$ 66,272	39.57	2.53%	50.00	2.00%	$ 326,751	$ 9,370	$ 663	$ 336,784	$ 337,277	$ 493
1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 388,842	$ 15,232	$ 373,610	$ 100,289	$ -	$ 100,289	$ 19,425	7.18	13.93%	10.00	10.00%	$ 52,035	$ 10,029	$ 971	$ 63,035	$ 64,645	$ 1,610
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)	$ 28,141	$ 28,141	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07) 5 Year Useful Life	$ 1,837,565	$ 77,929	$ 1,759,636	$ 507,181	$ 277,443	$ 229,738	$ 181,083	3.96	25.25%	5.00	20.00%	$ 444,352	$ 45,948	$ 18,108	$ 508,408	$ 484,718	-$ 23,690
1920	Computer Equip.-Hardware(Post Mar. 19/07) 10 Year Useful Life	$ -	$ -	$ -	$ 277,443	$ -	$ 277,443	$ -	-	0.00%	10.00	10.00%	$ -	$ 27,744	$ -	$ 27,744	$ 25,610	-$ 2,134
1930	Transportation Equipment Classes 4 & 5	$ -	$ -	$ -	$ 1,402	$ -	$ 1,402	$ 7	-	0.00%	7.00	14.29%	$ -	$ 200	$ 1	$ 201	$ 201	$ 0
1930	Transportation Equipment Class 7	$ -	$ -	$ -	$ 2	$ -	$ 2	$ -	-	0.00%	9.00	11.11%	$ -	$ 0	$ -	$ 0	$ 0	-$ 0
1930	Transportation Equipment Class 9	$ 190,357	$ -	$ 190,357	$ 0	$ -	$ 0	$ -	12.22	8.18%	15.00	6.67%	$ 15,578	$ 0	$ -	$ 15,578	$ 15,706	$ 128
1930	Transportation Equipment Specialty Equipment	$ 1,105,069	$ 5,629	$ 1,099,440	$ 23,727	$ -	$ 23,727	$ -	18.16	5.51%	20.00	5.00%	$ 60,542	$ 1,186	$ -	$ 61,728	$ 115,567	$ 53,839
1935	Stores Equipment	$ 19,276	$ -	$ 19,276	$ 94,812	$ -	$ 94,812	$ 41,143	9.38	10.66%	10.00	10.00%	$ 2,055	$ 9,481	$ 2,057	$ 13,593	$ 12,785	-$ 808
1940	Tools, Shop & Garage Equipment	$ 59,985	$ 12,087	$ 47,898	$ 79,867	$ -	$ 79,867	$ 80,420	5.18	19.31%	10.00	10.00%	$ 9,247	$ 7,987	$ 4,021	$ 21,254	$ 23,221	$ 1,966
1945	Measurement & Testing Equipment	$ 21,867	$ 15,130	$ 6,737	$ 14,295	$ -	$ 14,295	$ 23,726	1.26	79.37%	10.00	10.00%	$ 5,347	$ 1,430	$ 1,186	$ 7,963	$ 4,549	-$ 3,413
1945	Measurement & Testing Equipment - SCADA Hardware & Software	$ 869,756	$ -	$ 869,756	$ 349,721	$ -	$ 349,721	$ 128,965	7.26	13.77%	15.00	6.67%	$ 119,801	$ 23,315	$ 4,299	$ 147,415	$ 169,861	$ 22,447
1950	Power Operated Equipment	$ 175	$ 175	$ -	$ -	$ -	$ -	$ -	-	0.00%	10.00	10.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ 362,155	$ -	$ 362,155	$ 82,651	$ -	$ 82,651	$ 49,380	6.99	14.31%	8.00	12.50%	$ 51,811	$ 10,331	$ 3,086	$ 65,228	$ 63,504	-$ 1,724
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ 1,033,828	$ 165,659	$ 868,169	$ 107,883	$ -	$ 107,883	$ -	5.91	16.92%	10.00	10.00%	$ 146,898	$ 10,788	$ -	$ 157,687	$ 177,079	$ 19,393
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 - Poles	-$ 1,872,280	$ -	-$ 1,872,280	$ -	$ -	$ -	$ -	41.72	2.40%	45.00	2.22%	-$ 44,877	$ -	$ -	-$ 44,877	-$ 44,964	-$ 87
1995	Contributions & Grants - OH Conductor	-$ 246,834	$ -	-$ 246,834	$ -	$ -	$ -	$ -	55.20	1.81%	60.00	1.67%	-$ 4,472	$ -	$ -	-$ 4,472	-$ 4,483	-$ 11
1995	Contributions & Grants - UG Cable	-$ 3,397,063	$ -	-$ 3,397,063	$ -	$ -	$ -	$ -	33.62	2.97%	40.00	2.50%	-$ 101,043	$ -	$ -	-$ 101,043	-$ 100,194	$ 849
1995	Contributions & Grants - UG Switch	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	30.00	3.33%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants - Services	-$ 1,089,101	$ -	-$ 1,089,101	$ -	$ -	$ -	$ -	56.30	1.78%	60.00	1.67%	-$ 19,345	$ -	$ -	-$ 19,345	-$ 19,348	-$ 4
1995	Contributions & Grants - Transformers	-$ 2,617,776	-$ 5,373	-$ 2,612,403	$ -	$ -	$ -	$ -	38.92	2.57%	45.00	2.22%	-$ 67,122	$ -	$ -	-$ 67,122	-$ 67,426	-$ 304
1995	Contributions & Grants - Meters	-$ 209,268	$ -	-$ 209,268	$ -	$ -	$ -	$ -	20.76	4.82%	25.00	4.00%	-$ 10,080	$ -	$ -	-$ 10,080	-$ 10,296	-$ 216
2005	Property Under Capital Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2440	Deferred Revenue - Poles	$ -	$ -	$ -	-$ 468,285	-$ 37,889	-$ 430,396	-$ 228,413	-	0.00%	45.00	2.22%	$ -	-$ 9,564	-$ 2,538	-$ 12,102	-$ 14,930	-$ 2,828
2440	Deferred Revenue - OH Switch	$ -	$ -	$ -	-$ 52,031	$ -	-$ 52,031	-$ 17,835	-	0.00%	30.00	3.33%	$ -	-$ 1,734	-$ 297	-$ 2,032	-$ 2,349	-$ 318
2440	Deferred Revenue - OH Conductor	$ -	$ -	$ -	-$ 797,600	-$ 147,797	-$ 649,802	-$ 392,209	-	0.00%	60.00	1.67%	$ -	-$ 10,830	-$ 3,268	-$ 14,098	-$ 18,477	-$ 4,379
2440	Deferred Revenue - Manholes	$ -	$ -	$ -	-$ 347	$ -	-$ 347	-$ 30,479	-	0.00%	50.00	2.00%	$ -	-$ 7	-$ 305	-$ 312	-$ 601	-$ 289
2440	Deferred Revenue - UG Cable	$ -	$ -	$ -	-$ 265,460	$ -	-$ 265,460	-$ 179,093	-	0.00%	40.00	2.50%	$ -	-$ 6,636	-$ 2,239	-$ 8,875	-$ 10,481	-$ 1,606
2440	Deferred Revenue - UG Switch	$ -	$ -	$ -	-$ 6,730	-$ 14,090	$ 7,360	-$ 44,977	-	0.00%	30.00	3.33%	$ -	$ 245	-$ 750	-$ 504	-$ 1,264	-$ 760
2440	Deferred Revenue - OH Service	$ -	$ -	$ -	-$ 56,985	-$ 1,580	-$ 55,405	-$ 93,420	-	0.00%	60.00	1.67%	$ -	-$ 923	-$ 779	-$ 1,702	-$ 1,960	-$ 259
2440	Deferred Revenue - Transformers	$ -	$ -	$ -	-$ 94,480	-$ 39,587	-$ 54,893	-$ 250,656	-	0.00%	40.00	2.50%	$ -	-$ 1,372	-$ 3,133	-$ 4,506	-$ 6,944	-$ 2,438
2440	Deferred Revenue - Spare Transformer	$ -	$ -	$ -	-$ 76,372	$ -	-$ 76,372	-$ 9,524	-	0.00%	30.00	3.33%	$ -	-$ 2,546	-$ 159	-$ 2,704	-$ 2,853	-$ 148
2440	Deferred Revenue - Meters	$ -	$ -	$ -	-$ 9,999	$ -	-$ 9,999	-$ 3,006	-	0.00%	25.00	4.00%	$ -	-$ 400	-$ 60	-$ 460	-$ 745	-$ 285
	Total	**$ 167,697,591**	**$ 2,708,658**	**$ 164,988,934**	**$ 35,814,533**	**$ 221,131**	**$ 35,593,402**	**$ 9,901,516**					**$ 6,601,100**	**$ 2,079,592**	**$ 202,171**	**$ 8,882,863**	**$ 8,965,171**	**$ 82,308**

Scenario that applies	Applicable Years and Accounting Standard	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
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).	2014	MIFRS
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	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)	$ 886,622	$ 494,568	$ 392,054	$ 1,527,857	$ -	$ 1,527,857	$ 9,815,668	1.98	50.51%	5.00	20.00%	$ 198,007	$ 305,571	$ 981,567	$ 1,485,145	$ 1,988,544	$ 503,399
1611	Computer Software (Formally known as Account 1925)	$ -	$ -	$ -	$ 11,772,884	$ -	$ 11,772,884	$ 23,906	9.35	10.70%	10.00	10.00%	$ -	$ 1,177,288	$ 1,195	$ 1,178,484	$ 1,093,408	-$ 85,075
1612	Land Rights (Formally known as Account 1906)	$ 30,889	$ -	$ 30,889	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 100,519	$ 6,108	$ 94,411	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings - Fixtures	$ -	$ -	$ -	$ 24,090	$ -	$ 24,090	$ 8,560	-	0.00%	10.00	10.00%	$ -	$ 2,409	$ 428	$ 2,837	$ 3,265	$ 428
1808	Buildings - Roof	$ 7,385	$ 578	$ 6,807	$ -	$ -	$ -	$ -	8.30	12.05%	20.00	5.00%	$ 820	$ -	$ -	$ 820	$ 994	$ 174
1808	Buildings - Structure	$ 24,725	$ -	$ 24,725	$ 6,548	$ -	$ 6,548	$ -	39.00	2.56%	50.00	2.00%	$ 634	$ 131	$ -	$ 765	$ 768	$ 3
1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV Protection Equip	$ 6,458,012	$ -	$ 6,458,012	$ -	$ -	$ -	$ -	11.77	8.50%	20.00	5.00%	$ 548,684	$ -	$ -	$ 548,684	$ 584,890	$ 36,206
1815	Transformer Station Equipment >50 kV Batteries	$ 576,240	$ -	$ 576,240	$ 21,484	$ -	$ 21,484	$ -	3.62	27.62%	8.00	12.50%	$ 159,182	$ 2,686	$ -	$ 161,868	$ 74,097	-$ 87,771
1815	Transformer Station Equipment >50 kV Transformer Stations	$ 4,629,707	$ -	$ 4,629,707	$ -	$ -	$ -	$ -	35.76	2.80%	45.00	2.22%	$ 129,466	$ -	$ -	$ 129,466	$ 150,507	$ 21,041
1815	Transformer Station Equipment >50 kV Ford Annex	$ 10,566,158	$ -	$ 10,566,158	$ -	$ -	$ -	$ -	32.87	3.04%	45.00	2.22%	$ 321,453	$ -	$ -	$ 321,453	$ 386,688	$ 65,236
1820	Distribution Station Equipment <50 kV Batteries	$ 3,532	$ 3,442	$ 90	$ -	$ -	$ -	$ -	1.00	100.00%	8.00	12.50%	$ 90	$ -	$ -	$ 90	$ 22	-$ 67
1820	Distribution Station Equipment <50 kV Transformer Stations	$ 1,129,879	$ -	$ 1,129,879	$ -	$ -	$ -	$ -	32.90	3.04%	45.00	2.22%	$ 34,343	$ -	$ -	$ 34,343	$ 31,972	-$ 2,371
1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures - Wood Poles	$ 31,975,160	$ 51,030	$ 31,924,130	$ 3,094,605	$ -	$ 3,094,605	$ 1,455,266	37.68	2.65%	45.00	2.22%	$ 847,243	$ 68,769	$ 16,170	$ 932,182	$ 949,945	$ 17,763
1830	Poles, Towers & Fixtures - Concrete Poles	$ -	$ -	$ -	$ 1,601,939	$ -	$ 1,601,939	$ 208,351	-	0.00%	50.00	2.00%	$ -	$ 32,039	$ 2,084	$ 34,122	$ 34,604	$ 481
1830	Poles, Towers & Fixtures - Composite Poles	$ -	$ -	$ -	$ 149,852	$ -	$ 149,852	$ -	-	0.00%	80.00	1.25%	$ -	$ 1,873	$ -	$ 1,873	$ 1,879	$ 6
1830	Poles, Towers & Fixtures - OH Switches	$ 3,336,605	$ 109,076	$ 3,227,529	$ 591,918	$ -	$ 591,918	$ 1,129,842	36.84	2.71%	45.00	2.22%	$ 87,609	$ 13,154	$ 12,554	$ 113,317	$ 115,878	$ 2,561
1830	Poles, Towers & Fixtures - OH Conductors	$ 16,333,699	$ -	$ 16,333,699	$ 7,994,211	$ -	$ 7,994,211	$ 2,700,253	53.22	1.88%	60.00	1.67%	$ 306,909	$ 133,237	$ 22,502	$ 462,648	$ 464,573	$ 1,925
1835	Overhead Conductors & Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1840	Underground Conduit - UG Switches	$ 5,299,579	$ -	$ 5,299,579	$ 1,030,638	$ -	$ 1,030,638	2,078,918.17	21.70	4.61%	30.00	3.33%	$ 244,220	$ 34,355	$ 34,649	$ 313,223	$ 304,937	-$ 8,286
1840	Underground Conduit - UG Cable	$ 12,748,937	$ -	$ 12,748,937	$ 2,911,305	$ -	$ 2,911,305	3,375,167.37	29.69	3.37%	40.00	2.50%	$ 429,402	$ 72,783	$ 42,190	$ 544,374	$ 576,144	$ 31,770
1840	Underground Conduit - Manholes	$ 19,284,949	$ -	$ 19,284,949	$ 2,045,036	$ -	$ 2,045,036	242,750.26	39.09	2.56%	50.00	2.00%	$ 493,347	$ 40,901	$ 2,428	$ 536,676	$ 552,528	$ 15,852
1845	Underground Conductors & Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1850	Line Transformers	$ 32,430,143	$ 923,147	$ 31,506,996	$ 6,060,884	$ 72,644	$ 5,988,240	$ 1,888,735	30.85	3.24%	40.00	2.50%	$ 1,021,296	$ 149,706	$ 23,609	$ 1,194,612	$ 1,208,595	$ 13,983
1855	Services (Overhead)	$ 3,397,428	$ -	$ 3,397,428	$ 3,296,354	$ -	$ 3,296,354	$ 1,062,759	58.84	1.70%	60.00	1.67%	$ 57,740	$ 54,939	$ 8,856	$ 121,536	$ 121,738	$ 203
1855	Services (Underground)	$ -	$ -	$ -	$ 872,549	$ -	$ 872,549	$ 619,310	-	0.00%	35.00	2.86%	$ -	$ 24,930	$ 8,847	$ 33,777	$ 40,405	$ 6,628
1860	Meters	$ 2,734,088	$ 1,363,183	$ 1,370,905	$ 157,966	$ 8,520	$ 149,446	$ -	8.68	11.52%	25.00	4.00%	$ 157,938	$ 5,978	$ -	$ 163,916	$ 87,150	-$ 76,767
1860	Meters - Wholesale	$ 740,786	$ -	$ 740,786	$ 1,370,055	$ -	$ 1,370,055	$ -	10.44	9.58%	15.00	6.67%	$ 70,957	$ 91,337	$ -	$ 162,294	$ 154,737	-$ 7,556
1860	Meters (Smart Meters)	$ 5,621,789	$ 122,172	$ 5,499,618	$ 2,972,417	$ 203,802	$ 2,768,615	$ 599,311	14.47	6.91%	15.00	6.67%	$ 380,070	$ 184,574	$ 19,977	$ 584,622	$ 2,477,585	$ 1,892,963
1905	Land	$ 1,322,514	$ -	$ 1,322,514	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures - Fixtures	$ 426,282	$ 174,004	$ 252,278	$ 453,235	$ -	$ 453,235	$ 280,033	4.96	20.16%	10.00	10.00%	$ 50,863	$ 45,324	$ 14,002	$ 110,188	$ 91,970	-$ 18,217
1908	Buildings & Fixtures - Roof	$ 3,839,535	$ -	$ 3,839,535	$ 112,399	$ -	$ 112,399	$ 242,978	9.51	10.52%	20.00	5.00%	$ 403,737	$ 5,620	$ 6,074	$ 415,431	$ 417,764	$ 2,333
1908	Buildings & Fixtures - Structure	$ 12,929,524	$ -	$ 12,929,524	$ 534,795	$ -	$ 534,795	$ 61,308	39.57	2.53%	50.00	2.00%	$ 326,751	$ 10,696	$ 613	$ 338,060	$ 338,968	$ 908
1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 388,842	$ 25,455	$ 363,387	$ 119,714	$ -	$ 119,714	$ 94,903	7.10	14.08%	10.00	10.00%	$ 51,181	$ 11,971	$ 4,745	$ 67,898	$ 69,065	$ 1,167
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)	$ 28,141	$ 28,141	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07) 5 Year Useful Life	$ 1,953,087	$ 210,927	$ 1,742,160	$ 410,820	$ -	$ 410,820	$ 709,280	3.82	26.18%	5.00	20.00%	$ 456,063	$ 82,164	$ 70,928	$ 609,155	$ 627,432	$ 18,277
1920	Computer Equip.-Hardware(Post Mar. 19/07) 10 Year Useful Life	$ -	$ -	$ -	$ 277,443	$ -	$ 277,443	$ -	-	0.00%	10.00	10.00%	$ -	$ 27,744	$ -	$ 27,744	$ 25,610	-$ 2,134
1930	Transportation Equipment Classes 4 & 5	$ -	$ -	$ -	$ 1,409	$ 1	$ 1,408	$ 18,170	-	0.00%	7.00	14.29%	$ -	$ 201	$ 1,298	$ 1,499	$ 633	-$ 866
1930	Transportation Equipment Class 7	$ -	$ -	$ -	$ 2	$ -	$ 2	$ -	-	0.00%	9.00	11.11%	$ -	$ 0	$ -	$ 0	$ 0	-$ 0
1930	Transportation Equipment Class 9	$ 190,357	$ -	$ 190,357	$ 0	$ -	$ 0	$ 35,479	12.22	8.18%	15.00	6.67%	$ 15,578	$ 0	$ 1,183	$ 16,760	$ 15,903	-$ 857

1930	Transportation Equipment Specialty Equipment	$ 1,105,069	$ 7,083	$ 1,097,986	$ 23,727	$ -	$ 23,727	$ -	18.15	5.51%	20.00	5.00%	$ 60,495	$ 1,186	$ -	$ 61,681	$ 113,797	$ 52,116
1935	Stores Equipment	$ 19,276	$ -	$ 19,276	$ 135,955	$ -	$ 135,955	$ 8,057	9.38	10.66%	10.00	10.00%	$ 2,055	$ 13,596	$ 403	$ 16,053	$ 15,336	-$ 718
1940	Tools, Shop & Garage Equipment	$ 59,985	$ 18,840	$ 41,145	$ 160,288	$ -	$ 160,288	$ 123,995	4.80	20.83%	10.00	10.00%	$ 8,572	$ 16,029	$ 6,200	$ 30,800	$ 31,168	$ 367
1945	Measurement & Testing Equipment	$ 21,867	$ 15,130	$ 6,737	$ 38,021	$ -	$ 38,021	$ 37,717	1.26	79.37%	10.00	10.00%	$ 5,347	$ 3,802	$ 1,886	$ 11,035	$ 5,827	-$ 5,208
1945	Measurement & Testing Equipment - SCADA Hardware & Software	$ 869,756	$ -	$ 869,756	$ 478,686	$ -	$ 478,686	$ 189,172	7.26	13.77%	15.00	6.67%	$ 119,801	$ 31,912	$ 6,306	$ 158,019	$ 180,533	$ 22,513
1950	Power Operated Equipment	$ 175	$ 175	$ -	$ -	$ -	$ -	$ -	-	0.00%	10.00	10.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ 362,155	$ -	$ 362,155	$ 132,030	$ -	$ 132,030	$ 7,371	6.99	14.31%	8.00	12.50%	$ 51,811	$ 16,504	$ 461	$ 68,775	$ 69,640	$ 865
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ 1,523,227	$ 281,381	$ 1,241,846	$ 144,834	$ -	$ 144,834	$ -	6.97	14.35%	10.00	10.00%	$ 178,170	$ 14,483	$ -	$ 192,654	$ 355,178	$ 162,524
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 - Poles	-$ 1,872,280	$ -	-$ 1,872,280	$ -	$ -	$ -	$ -	41.72	2.40%	45.00	2.22%	-$ 44,877	$ -	$ -	-$ 44,877	-$ 44,964	-$ 87
1995	Contributions & Grants - OH Conductor	-$ 246,834	$ -	-$ 246,834	$ -	$ -	$ -	$ -	55.20	1.81%	60.00	1.67%	-$ 4,472	$ -	$ -	-$ 4,472	-$ 4,483	-$ 11
1995	Contributions & Grants - UG Cable	-$ 3,397,063	$ -	-$ 3,397,063	$ -	$ -	$ -	$ -	33.62	2.97%	40.00	2.50%	-$ 101,043	$ -	$ -	-$ 101,043	-$ 100,194	$ 849
1995	Contributions & Grants - UG Switch	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	30.00	3.33%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants - Services	-$ 1,089,101	$ -	-$ 1,089,101	$ -	$ -	$ -	$ -	56.30	1.78%	60.00	1.67%	-$ 19,345	$ -	$ -	-$ 19,345	-$ 19,348	-$ 4
1995	Contributions & Grants - Transformers	-$ 2,617,776	-$ 5,373	-$ 2,612,403	$ -	$ -	$ -	$ -	38.92	2.57%	45.00	2.22%	-$ 67,122	$ -	$ -	-$ 67,122	-$ 67,426	-$ 304
1995	Contributions & Grants - Meters	-$ 209,268	$ -	-$ 209,268	$ -	$ -	$ -	$ -	20.76	4.82%	25.00	4.00%	-$ 10,080	$ -	$ -	-$ 10,080	-$ 10,296	-$ 216
2005	Property Under Capital Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2440	Deferred Revenue - Poles	$ -	$ -	$ -	-$ 658,809	-$ 1,248	-$ 657,561	-$ 108,035	-	0.00%	45.00	2.22%	$ -	-$ 14,612	-$ 1,200	-$ 15,813	-$ 16,492	-$ 679
2440	Deferred Revenue - OH Switch	$ -	$ -	$ -	-$ 69,866	$ -	-$ 69,866	-$ 4,482	-	0.00%	30.00	3.33%	$ -	-$ 2,329	-$ 75	-$ 2,404	-$ 2,484	-$ 80
2440	Deferred Revenue - OH Conductor	$ -	$ -	$ -	-$ 1,042,011	-$ 163	-$ 1,041,848	-$ 209,589	-	0.00%	60.00	1.67%	$ -	-$ 17,364	-$ 1,747	-$ 19,111	-$ 20,511	-$ 1,401
2440	Deferred Revenue - Manholes	$ -	$ -	$ -	-$ 30,826	$ -	-$ 30,826	-$ 106,578	-	0.00%	50.00	2.00%	$ -	-$ 617	-$ 1,066	-$ 1,682	-$ 2,743	-$ 1,060
2440	Deferred Revenue - UG Cable	$ -	$ -	$ -	-$ 444,552	-$ 792	-$ 443,760	-$ 674,202	-	0.00%	40.00	2.50%	$ -	-$ 11,094	-$ 8,428	-$ 19,522	-$ 22,387	-$ 2,866
2440	Deferred Revenue - UG Switch	$ -	$ -	$ -	-$ 37,617	$ -	-$ 37,617	-$ 984,459	-	0.00%	30.00	3.33%	$ -	-$ 1,254	-$ 16,408	-$ 17,662	-$ 7,885	$ 9,777
2440	Deferred Revenue - OH Service	$ -	$ -	$ -	-$ 148,825	-$ 1,418	-$ 147,407	-$ 99,859	-	0.00%	60.00	1.67%	$ -	-$ 2,457	-$ 832	-$ 3,289	-$ 4,070	-$ 781
2440	Deferred Revenue - UG Service	$ -	$ -	$ -	$ -	$ -	$ -	-$ 266,848	-	0.00%	25.00	4.00%	$ -	$ -	-$ 5,337	-$ 5,337	-$ 7,121	-$ 1,784
2440	Deferred Revenue - Transformers	$ -	$ -	$ -	-$ 305,548	-$ 22,565	-$ 282,983	-$ 116,888	-	0.00%	40.00	2.50%	$ -	-$ 7,075	-$ 1,461	-$ 8,536	-$ 8,434	$ 101
2440	Deferred Revenue - Spare Transformer	$ -	$ -	$ -	-$ 85,896	$ -	-$ 85,896	-$ 14,559	-	0.00%	30.00	3.33%	$ -	-$ 2,863	-$ 243	-$ 3,106	-$ 2,985	$ 121
2440	Deferred Revenue - Meters	$ -	$ -	$ -	-$ 13,004	$ -	-$ 13,004	-$ 3,773	-	0.00%	25.00	4.00%	$ -	-$ 520	-$ 75	-$ 596	-$ 957	-$ 362
	Total	**$ 173,924,302**	**$ 3,829,067**	**$ 170,095,235**	**$ 47,688,996**	**$ 258,781**	**$ 47,430,215**	**$ 24,427,989**					**$ 6,972,895**	**$ 2,617,707**	**$ 1,254,282**	**$ 10,844,884**	**$ 13,421,896**	**$ 2,577,012**

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).	2015	MIFRS
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**	**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)	$ 886,622	$ 583,018	$ 303,604	$ 11,343,526	$ -	$ 11,343,526	$ 1,509,946	1.55	64.52%	5.00	20.00%	$ 195,874	$ 2,268,705	$ 150,995	$ 2,615,573	$ 2,502,525	-$ 113,048
1611	Computer Software (Formally known as Account 1925)	$ -	$ -	$ -	$ 11,796,790	$ -	$ 11,796,790	$ -	9.35	10.70%	10.00	10.00%	$ -	$ 1,179,679	$ -	$ 1,179,679	$ 1,094,803	-$ 84,876
1612	Land Rights (Formally known as Account 1906)	$ 30,889	$ -	$ 30,889	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 100,519	$ 27,393	$ 73,127	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings - Fixtures	$ -	$ -	$ -	$ 32,650	$ -	$ 32,650	$ -	-	0.00%	10.00	10.00%	$ -	$ 3,265	$ -	$ 3,265	$ 3,265	-$ 0
1808	Buildings - Roof	$ 7,385	$ 1,305	$ 6,080	$ -	$ -	$ -	$ -	7.41	13.50%	20.00	5.00%	$ 820	$ -	$ -	$ 820	$ 812	-$ 8
1808	Buildings - Structure	$ 24,725	$ 3,276	$ 21,448	$ 6,548	$ -	$ 6,548	$ -	39.00	2.56%	50.00	2.00%	$ 550	$ 131	$ -	$ 681	$ 713	$ 32
1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV Protection Equip	$ 6,458,012	$ -	$ 6,458,012	$ -	$ -	$ -	$ -	11.77	8.50%	20.00	5.00%	$ 548,684	$ -	$ -	$ 548,684	$ 581,565	$ 32,881
1815	Transformer Station Equipment >50 kV Batteries	$ 576,240	$ 539,117	$ 37,124	$ 21,484	$ -	$ 21,484	$ -	1.00	100.00%	8.00	12.50%	$ 37,124	$ 2,686	$ -	$ 39,809	$ 8,351	-$ 31,458
1815	Transformer Station Equipment >50 kV Transformer Stations	$ 4,629,707	$ -	$ 4,629,707	$ -	$ -	$ -	$ -	35.76	2.80%	45.00	2.22%	$ 129,466	$ -	$ -	$ 129,466	$ 150,507	$ 21,041
1815	Transformer Station Equipment >50 kV Ford Annex	$ 10,566,158	$ -	$ 10,566,158	$ -	$ -	$ -	$ 29,865	32.87	3.04%	45.00	2.22%	$ 321,453	$ -	$ 332	$ 321,785	$ 386,799	$ 65,014
1820	Distribution Station Equipment <50 kV Batteries	$ 3,532	$ 3,532	$ -	$ -	$ -	$ -	$ -	-	0.00%	8.00	12.50%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV Transformer Stations	$ 1,129,879	$ -	$ 1,129,879	$ -	$ -	$ -	$ 30,248	32.90	3.04%	45.00	2.22%	$ 34,343	$ -	$ 336	$ 34,679	$ 32,084	-$ 2,595
1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures - Wood Poles	$ 31,975,160	$ 53,729	$ 31,921,431	$ 4,549,872	$ 5,506	$ 4,544,366	$ 2,546,179	37.68	2.65%	45.00	2.22%	$ 847,172	$ 100,986	$ 28,291	$ 976,449	$ 989,134	$ 12,685
1830	Poles, Towers & Fixtures - Concrete Poles	$ -	$ -	$ -	$ 1,810,291	$ -	$ 1,810,291	$ 748,061	-	0.00%	50.00	2.00%	$ -	$ 36,206	$ 7,481	$ 43,686	$ 44,476	$ 790
1830	Poles, Towers & Fixtures - Composite Poles	$ -	$ -	$ -	$ 149,852	$ -	$ 149,852	$ -	-	0.00%	80.00	1.25%	$ -	$ 1,873	$ -	$ 1,873	$ 1,879	$ 6
1830	Poles, Towers & Fixtures - OH Switches	$ 3,336,605	$ 148,611	$ 3,187,994	$ 1,721,760	$ 20,082	$ 1,701,678	$ 1,648,262	36.36	2.75%	45.00	2.22%	$ 87,679	$ 37,815	$ 18,314	$ 143,808	$ 137,660	-$ 6,148
1830	Poles, Towers & Fixtures - OH Conductors	$ 16,333,699	$ -	$ 16,333,699	$ 10,694,464	$ 13,522	$ 10,680,941	$ 4,557,373	53.22	1.88%	60.00	1.67%	$ 306,909	$ 178,016	$ 37,978	$ 522,903	$ 516,060	-$ 6,843
1835	Overhead Conductors & Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1840	Underground Conduit - UG Switches	$ 5,299,579	$ -	$ 5,299,579	$ 3,109,556	$ -	$ 3,109,556	1,442,968.60	21.70	4.61%	30.00	3.33%	$ 244,220	$ 103,652	$ 24,049	$ 371,922	$ 366,184	-$ 5,738
1840	Underground Conduit - UG Cable	$ 12,748,937	$ -	$ 12,748,937	$ 6,286,472	$ -	$ 6,286,472	4,377,621.84	29.69	3.37%	40.00	2.50%	$ 429,402	$ 157,162	$ 54,720	$ 641,284	$ 663,081	$ 21,797
1840	Underground Conduit - Manholes	$ 19,284,949	$ -	$ 19,284,949	$ 2,287,786	$ -	$ 2,287,786	471,331.61	39.09	2.56%	50.00	2.00%	$ 493,347	$ 45,756	$ 4,713	$ 543,816	$ 555,864	$ 12,047
1845	Underground Conductors & Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1850	Line Transformers	$ 32,430,143	$ 1,073,999	$ 31,356,144	$ 7,876,975	$ 79,584	$ 7,797,390	$ 3,187,833	30.68	3.26%	40.00	2.50%	$ 1,022,039	$ 194,935	$ 39,848	$ 1,256,821	$ 1,267,422	$ 10,601
1855	Services (Overhead)	$ 3,397,428	$ -	$ 3,397,428	$ 4,359,112	$ -	$ 4,359,112	$ 634,973	58.84	1.70%	60.00	1.67%	$ 57,740	$ 72,652	$ 5,291	$ 135,683	$ 134,837	-$ 846
1855	Services (Underground)	$ -	$ -	$ -	$ 1,491,858	$ -	$ 1,491,858	$ 686,748	-	0.00%	35.00	2.86%	$ -	$ 42,625	$ 9,811	$ 52,435	$ 54,569	$ 2,134
1860	Meters	$ 2,734,088	$ 1,377,164	$ 1,356,924	$ 149,446	$ 7,694	$ 141,752	$ 36,540	8.53	11.72%	25.00	4.00%	$ 159,077	$ 5,670	$ 731	$ 165,478	$ 86,798	-$ 78,680
1860	Meters - Wholesale	$ 740,786	$ -	$ 740,786	$ 1,370,055	$ -	$ 1,370,055	$ -	10.44	9.58%	15.00	6.67%	$ 70,957	$ 91,337	$ -	$ 162,294	$ 154,206	-$ 8,087
1860	Meters (Smart Meters)	$ 5,621,789	$ 160,983	$ 5,460,806	$ 3,367,926	$ 116,372	$ 3,251,554	$ 370,911	14.32	6.98%	15.00	6.67%	$ 381,341	$ 216,770	$ 12,364	$ 610,475	$ 715,493	$ 105,018
1905	Land	$ 1,322,514	$ -	$ 1,322,514	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures - Fixtures	$ 426,282	$ 188,226	$ 238,056	$ 733,268	$ -	$ 733,268	$ 127,281	4.83	20.70%	10.00	10.00%	$ 49,287	$ 73,327	$ 6,364	$ 128,978	$ 108,185	-$ 20,793
1908	Buildings & Fixtures - Roof	$ 3,839,535	$ -	$ 3,839,535	$ 355,377	$ -	$ 355,377	$ 9,700	9.51	10.52%	20.00	5.00%	$ 403,737	$ 17,769	$ 243	$ 421,748	$ 426,337	$ 4,589
1908	Buildings & Fixtures - Structure	$ 12,929,524	$ -	$ 12,929,524	$ 596,103	$ -	$ 596,103	$ -	39.57	2.53%	50.00	2.00%	$ 326,751	$ 11,922	$ -	$ 338,673	$ 339,037	$ 365
1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -

1915	Office Furniture & Equipment (10 years)	$ 388,842	$ 30,161	$ 358,681	$ 214,617	$ -	$ 214,617	$ 1,395	7.06	14.16%	10.00	10.00%	$ 50,805	$ 21,462	$ 70	$ 72,336	$ 69,397	-$ 2,940
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)	$ 28,141	$ 28,141	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07) 5 Year Useful Life	$ 1,953,087	$ 546,150	$ 1,406,938	$ 1,120,100	$ -	$ 1,120,100	$ 300,143	3.14	31.85%	5.00	20.00%	$ 448,069	$ 224,020	$ 30,014	$ 702,104	$ 402,783	-$ 299,321
1920	Computer Equip.-Hardware(Post Mar. 19/07) 10 Year Useful Life	$ -	$ -	$ -	$ 277,443	$ -	$ 277,443	$ -	-	0.00%	10.00	10.00%	$ -	$ 27,744	$ -	$ 27,744	$ 25,610	-$ 2,134
1930	Transportation Equipment Classes 4 & 5	$ -	$ -	$ -	$ 19,579	$ 3	$ 19,575	$ -	-	0.00%	7.00	14.29%	$ -	$ 2,796	$ -	$ 2,796	$ 2,796	-$ 0
1930	Transportation Equipment Class 7	$ -	$ -	$ -	$ 2	$ -	$ 2	$ 1	-	0.00%	9.00	11.11%	$ -	$ 0	$ 0	$ 0	$ 0	-$ 0
1930	Transportation Equipment Class 9	$ 190,357	$ -	$ 190,357	$ 35,479	$ -	$ 35,479	$ 9,189	12.22	8.18%	15.00	6.67%	$ 15,578	$ 2,365	$ 306	$ 18,249	$ 18,531	$ 282
1930	Transportation Equipment Specialty Equipment	$ 1,105,069	$ 24,511	$ 1,080,558	$ 23,727	$ -	$ 23,727	$ -	18.09	5.53%	20.00	5.00%	$ 59,732	$ 1,186	$ -	$ 60,919	$ 109,082	$ 48,163
1935	Stores Equipment	$ 19,276	$ -	$ 19,276	$ 144,012	$ -	$ 144,012	$ 4,747	9.38	10.66%	10.00	10.00%	$ 2,055	$ 14,401	$ 237	$ 16,694	$ 16,966	$ 272
1940	Tools, Shop & Garage Equipment	$ 59,985	$ 23,440	$ 36,544	$ 284,283	$ -	$ 284,283	$ 57,656	4.50	22.22%	10.00	10.00%	$ 8,121	$ 28,428	$ 2,883	$ 39,432	$ 37,576	-$ 1,856
1945	Measurement & Testing Equipment	$ 21,867	$ 21,867	$ -	$ 75,739	$ -	$ 75,739	$ 3,741	-	0.00%	10.00	10.00%	$ -	$ 7,574	$ 187	$ 7,761	$ 8,187	$ 426
1945	Measurement & Testing Equipment - SCADA Hardware & Software	$ 869,756	$ 280,811	$ 588,945	$ 667,858	$ -	$ 667,858	$ 518,622	5.97	16.75%	15.00	6.67%	$ 98,651	$ 44,524	$ 17,287	$ 160,462	$ 132,501	-$ 27,961
1950	Power Operated Equipment	$ 175	$ 175	$ -	$ -	$ -	$ -	$ -	-	0.00%	10.00	10.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ 362,155	$ -	$ 362,155	$ 139,401	$ -	$ 139,401	$ 29,518	6.99	14.31%	8.00	12.50%	$ 51,811	$ 17,425	$ 1,845	$ 71,081	$ 69,845	-$ 1,235
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ 1,033,828	$ 301,523	$ 732,306	$ 144,834	$ -	$ 144,834	$ 36,926	6.71	14.90%	10.00	10.00%	$ 109,136	$ 14,483	$ 1,846	$ 125,466	$ 166,805	$ 41,339
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 - Poles	-$ 1,872,280	$ -	-$ 1,872,280	$ -	$ -	$ -	$ -	41.72	2.40%	45.00	2.22%	-$ 44,877	$ -	$ -	-$ 44,877	-$ 44,964	-$ 87
1995	Contributions & Grants - OH Conductor	-$ 246,834	$ -	-$ 246,834	$ -	$ -	$ -	$ -	55.20	1.81%	60.00	1.67%	-$ 4,472	$ -	$ -	-$ 4,472	-$ 4,483	-$ 11
1995	Contributions & Grants - UG Cable	-$ 3,397,063	$ -	-$ 3,397,063	$ -	$ -	$ -	$ -	33.62	2.97%	40.00	2.50%	-$ 101,043	$ -	$ -	-$ 101,043	-$ 100,194	$ 849
1995	Contributions & Grants - UG Switch	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	30.00	3.33%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants - Services	-$ 1,089,101	$ -	-$ 1,089,101	$ -	$ -	$ -	$ -	56.30	1.78%	60.00	1.67%	-$ 19,345	$ -	$ -	-$ 19,345	-$ 19,348	-$ 4
1995	Contributions & Grants - Transformers	-$ 2,617,776	-$ 5,373	-$ 2,612,403	$ -	$ -	$ -	$ -	38.92	2.57%	45.00	2.22%	-$ 67,122	$ -	$ -	-$ 67,122	-$ 67,426	-$ 304
1995	Contributions & Grants - Meters	-$ 209,268	$ -	-$ 209,268	$ -	$ -	$ -	$ -	20.76	4.82%	25.00	4.00%	-$ 10,080	$ -	$ -	-$ 10,080	-$ 10,296	-$ 216
2005	Property Under Capital Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2440	Deferred Revenue - Poles	$ -	$ -	$ -	-$ 765,595	-$ 6,666	-$ 758,929	-$ 284,742	-	0.00%	45.00	2.22%	$ -	-$ 16,865	-$ 3,164	-$ 20,029	-$ 21,598	-$ 1,570
2440	Deferred Revenue - OH Switch	$ -	$ -	$ -	-$ 74,348	$ -	-$ 74,348	-$ 40,592	-	0.00%	30.00	3.33%	$ -	-$ 2,478	-$ 677	-$ 3,155	-$ 3,776	-$ 622
2440	Deferred Revenue - OH Conductor	$ -	$ -	$ -	-$ 1,251,438	-$ 14,277	-$ 1,237,160	-$ 546,654	-	0.00%	60.00	1.67%	$ -	-$ 20,619	-$ 4,555	-$ 25,175	-$ 27,756	-$ 2,581
2440	Deferred Revenue - Manholes	$ -	$ -	$ -	-$ 137,403	$ -	-$ 137,403	-$ 128,540	-	0.00%	50.00	2.00%	$ -	-$ 2,748	-$ 1,285	-$ 4,033	-$ 4,583	-$ 549
2440	Deferred Revenue - UG Cable	$ -	$ -	$ -	-$ 1,117,962	-$ 27,487	-$ 1,090,475	-$ 2,912,340	-	0.00%	40.00	2.50%	$ -	-$ 27,262	-$ 36,404	-$ 63,666	-$ 85,069	-$ 21,403
2440	Deferred Revenue - UG Switch	$ -	$ -	$ -	-$ 1,022,076	-$ 586	-$ 1,021,489	-$ 134,938	-	0.00%	30.00	3.33%	$ -	-$ 34,050	-$ 2,249	-$ 36,299	-$ 38,299	-$ 2,001
2440	Deferred Revenue - OH Service	$ -	$ -	$ -	-$ 247,265	-$ 21,640	-$ 225,625	-$ 55,748	-	0.00%	60.00	1.67%	$ -	-$ 3,760	-$ 465	-$ 4,225	-$ 4,580	-$ 355
2440	Deferred Revenue - UG Service	$ -	$ -	$ -	-$ 266,848	-$ 7,969	-$ 258,879	-$ 261,017	-	0.00%	25.00	4.00%	$ -	-$ 10,355	-$ 5,220	-$ 15,576	-$ 11,510	$ 4,066
2440	Deferred Revenue - Transformers	$ -	$ -	$ -	-$ 399,871	-$ 13,733	-$ 386,138	-$ 634,830	-	0.00%	40.00	2.50%	$ -	-$ 9,653	-$ 7,935	-$ 17,589	-$ 15,079	$ 2,510
2440	Deferred Revenue - Spare Transformer	$ -	$ -	$ -	-$ 100,456	-$ 3,807	-$ 96,649	$ -	-	0.00%	30.00	3.33%	$ -	-$ 3,222	$ -	-$ 3,222	-$ 3,338	-$ 116
2440	Deferred Revenue - Meters	$ -	$ -	$ -	-$ 16,777	$ -	-$ 16,777	-$ 30,010	-	0.00%	25.00	4.00%	$ -	-$ 671	-$ 600	-$ 1,271	-$ 1,951	-$ 679
2440	Deferred Revenue - SCADA Hardware	$ -	$ -	$ -			$ -	-$ 72,053	-	0.00%	15.00	6.67%	$ -	$ -	-$ 2,402	-$ 2,402	-$ 3,603	-$ 1,201
	Total	**$ 173,434,903**	**$ 5,411,757**	**$ 168,023,146**	**$ 71,858,204**	**$ 146,598**	**$ 71,711,606**	**$ 18,276,316**					**$ 6,744,988**	**$ 5,117,663**	**$ 391,580**	**$ 12,254,231**	**$ 11,914,872**	**-$ 339,359**

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).	2016	MIFRS
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**	**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)	$ 886,622	$ 886,622	$ -	$ 12,853,471	$ -	$ 12,853,471	$ 2,796,012	-	0.00%	5.00	20.00%	$ -	$ 2,570,694	$ 279,601	$ 2,850,296	$ 2,762,695	-$ 87,601
1611	Computer Software (Formally known as Account 1925)	$ -	$ -	$ -	$ 11,796,790	$ -	$ 11,796,790	$ -	9.35	10.70%	10.00	10.00%	$ -	$ 1,179,679	$ -	$ 1,179,679	$ 1,094,803	-$ 84,876
1612	Land Rights (Formally known as Account 1906)	$ 30,889	$ -	$ 30,889	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 100,519	$ 35,254	$ 65,265	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings - Fixtures	$ -	$ -	$ -	$ 32,650	$ -	$ 32,650	$ -	-	0.00%	10.00	10.00%	$ -	$ 3,265	$ -	$ 3,265	$ 3,265	-$ 0
1808	Buildings - Roof	$ 7,385	$ 2,729	$ 4,656	$ -	$ -	$ -	$ -	5.67	17.64%	20.00	5.00%	$ 821	$ -	$ -	$ 821	$ 528	-$ 294
1808	Buildings - Structure	$ 24,725	$ 3,276	$ 21,448	$ 6,548	$ -	$ 6,548	$ -	33.83	2.96%	50.00	2.00%	$ 634	$ 131	$ -	$ 765	$ 684	-$ 81
1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV Protection Equip	$ 6,458,012	$ -	$ 6,458,012	$ -	$ -	$ -	$ -	11.77	8.50%	20.00	5.00%	$ 548,684	$ -	$ -	$ 548,684	$ 568,237	$ 19,553
1815	Transformer Station Equipment >50 kV Batteries	$ 576,240	$ 539,117	$ 37,124	$ 21,484	$ -	$ 21,484	$ -	1.00	100.00%	8.00	12.50%	$ 37,124	$ 2,686	$ -	$ 39,809	$ 8,071	-$ 31,739
1815	Transformer Station Equipment >50 kV Transformer Stations	$ 4,629,707	$ -	$ 4,629,707	$ -	$ -	$ -	$ 762,495	35.76	2.80%	45.00	2.22%	$ 129,466	$ -	$ 8,472	$ 137,938	$ 162,381	$ 24,443
1815	Transformer Station Equipment >50 kV Ford Annex	$ 10,566,158	$ -	$ 10,566,158	$ 29,865	$ -	$ 29,865	$ 333,573	32.87	3.04%	45.00	2.22%	$ 321,453	$ 664	$ 3,706	$ 325,823	$ 394,586	$ 68,763
1820	Distribution Station Equipment <50 kV Batteries	$ 3,532	$ 3,532	$ -	$ -	$ -	$ -	$ -	-	0.00%	8.00	12.50%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV Transformer Stations	$ 1,129,879	$ -	$ 1,129,879	$ 30,248	$ -	$ 30,248	$ -	32.90	3.04%	45.00	2.22%	$ 34,343	$ 672	$ -	$ 35,015	$ 32,645	-$ 2,370
1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures - Wood Poles	$ 31,975,160	$ 90,182	$ 31,884,978	$ 7,090,545	$ -	$ 7,090,545	$ 785,855	37.64	2.66%	45.00	2.22%	$ 847,104	$ 157,568	$ 8,732	$ 1,013,403	$ 1,023,514	$ 10,111
1830	Poles, Towers & Fixtures - Concrete Poles	$ -	$ -	$ -	$ 2,558,352	$ -	$ 2,558,352	$ 842,472	-	0.00%	50.00	2.00%	$ -	$ 51,167	$ 8,425	$ 59,592	$ 55,677	-$ 3,915
1830	Poles, Towers & Fixtures - Composite Poles	$ -	$ -	$ -	$ 149,852	$ -	$ 149,852	$ -	-	0.00%	80.00	1.25%	$ -	$ 1,873	$ -	$ 1,873	$ 1,879	$ 6
1830	Poles, Towers & Fixtures - OH Switches	$ 3,336,605	$ 207,929	$ 3,128,676	$ 3,349,940	$ -	$ 3,349,940	$ 894,721	35.65	2.81%	45.00	2.22%	$ 87,761	$ 74,443	$ 9,941	$ 172,145	$ 167,726	-$ 4,419
1830	Poles, Towers & Fixtures - OH Conductors	$ 16,333,699	$ -	$ 16,333,699	$ 15,238,314	$ -	$ 15,238,314	$ 2,229,997	53.22	1.88%	60.00	1.67%	$ 306,909	$ 253,972	$ 18,583	$ 579,464	$ 570,851	-$ 8,613
1835	Overhead Conductors & Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1840	Underground Conduit - UG Switches	$ 5,299,579	$ -	$ 5,299,579	$ 4,552,524	$ -	$ 4,552,524	1,287,863.43	21.70	4.61%	30.00	3.33%	$ 244,220	$ 151,751	$ 21,464	$ 417,435	$ 398,722	-$ 18,713
1840	Underground Conduit - UG Cable	$ 12,748,937	$ -	$ 12,748,937	$ 10,664,094	$ -	$ 10,664,094	1,629,787.32	29.69	3.37%	40.00	2.50%	$ 429,402	$ 266,602	$ 20,372	$ 716,376	$ 714,619	-$ 1,757
1840	Underground Conduit - Manholes	$ 19,284,949	$ -	$ 19,284,949	$ 2,759,118	$ -	$ 2,759,118	312,479.89	39.09	2.56%	50.00	2.00%	$ 493,347	$ 55,182	$ 3,125	$ 551,655	$ 562,843	$ 11,188

1845	Underground Conductors & Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1850	Line Transformers	$ 32,430,143	$ 1,073,999	$ 31,356,144	$ 10,985,223	$ 87,344	$ 10,897,879	$ 2,494,975	30.50	3.28%	40.00	2.50%	$ 1,028,070	$ 272,447	$ 31,187	$ 1,331,704	$ 1,322,011	-$ 9,693
1855	Services (Overhead)	$ 3,397,428	$ -	$ 3,397,428	$ 4,994,085	$ -	$ 4,994,085	$ 672,615	58.84	1.70%	60.00	1.67%	$ 57,740	$ 83,235	$ 5,605	$ 146,580	$ 144,165	-$ 2,415
1855	Services (Underground)	$ -	$ -	$ -	$ 2,178,607	$ -	$ 2,178,607	$ 633,846	-	0.00%	35.00	2.86%	$ -	$ 62,246	$ 9,055	$ 71,301	$ 73,228	$ 1,927
1860	Meters	$ 2,734,088	$ 1,382,192	$ 1,351,897	$ 178,292	$ 6,008	$ 172,284	$ 37,038	8.47	11.81%	25.00	4.00%	$ 159,610	$ 6,891	$ 741	$ 167,242	$ 87,816	-$ 79,426
1860	Meters - Wholesale	$ 740,786	$ -	$ 740,786	$ 1,370,055	$ -	$ 1,370,055	$ 41,344	10.44	9.58%	15.00	6.67%	$ 70,957	$ 91,337	$ 1,378	$ 163,672	$ 156,962	-$ 6,709
1860	Meters (Smart Meters)	$ 5,621,789	$ 160,983	$ 5,460,806	$ 3,622,466	$ 105,034	$ 3,517,431	$ 618,355	14.09	7.10%	15.00	6.67%	$ 387,566	$ 234,495	$ 20,612	$ 642,673	$ 733,909	$ 91,236
1905	Land	$ 1,322,514	$ -	$ 1,322,514	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures - Fixtures	$ 426,282	$ 198,763	$ 227,519	$ 860,549	$ -	$ 860,549	$ 245,582	4.83	20.70%	10.00	10.00%	$ 47,105	$ 86,055	$ 12,279	$ 145,439	$ 130,644	-$ 14,796
1908	Buildings & Fixtures - Roof	$ 3,839,535	$ -	$ 3,839,535	$ 365,077	$ -	$ 365,077	$ -	9.51	10.52%	20.00	5.00%	$ 403,737	$ 18,254	$ -	$ 421,990	$ 426,337	$ 4,347
1908	Buildings & Fixtures - Structure	$ 12,929,524	$ -	$ 12,929,524	$ 596,103	$ -	$ 596,103	$ -	39.57	2.53%	50.00	2.00%	$ 326,751	$ 11,922	$ -	$ 338,673	$ 339,037	$ 365
1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 388,842	$ 42,359	$ 346,483	$ 216,012	$ -	$ 216,012	$ 41,683	6.91	14.47%	10.00	10.00%	$ 50,142	$ 21,601	$ 2,084	$ 73,828	$ 70,177	-$ 3,651
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)	$ 28,141	$ 28,141	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07) 5 Year Useful Life	$ 1,953,087	$ 1,953,087	$ -	$ 1,420,243	$ -	$ 1,420,243	$ 617,751	-	0.00%	5.00	20.00%	$ -	$ 284,049	$ 61,775	$ 345,824	$ 391,565	$ 45,741
1920	Computer Equip.-Hardware(Post Mar. 19/07) 10 Year Useful Life	$ -	$ -	$ -	$ 277,443	$ -	$ 277,443	$ -	-	0.00%	10.00	10.00%	$ -	$ 27,744	$ -	$ 27,744	$ 25,610	-$ 2,134
1930	Transportation Equipment Classes 4 & 5	$ -	$ -	$ -	$ 19,575	$ 3	$ 19,572	$ 3,750	-	0.00%	7.00	14.29%	$ -	$ 2,796	$ 268	$ 3,064	$ 3,166	$ 102
1930	Transportation Equipment Class 7	$ -	$ -	$ -	$ 3	$ 1	$ 2	$ -	-	0.00%	9.00	11.11%	$ -	$ 0	$ -	$ 0	$ 0	$ 0
1930	Transportation Equipment Class 9	$ 190,357	$ -	$ 190,357	$ 44,667	$ -	$ 44,667	$ -	12.22	8.18%	15.00	6.67%	$ 15,578	$ 2,978	$ -	$ 18,555	$ 18,684	$ 129
1930	Transportation Equipment Specialty Equipment	$ 1,105,069	$ 51,690	$ 1,053,380	$ 23,727	$ -	$ 23,727	$ 11,358	17.98	5.56%	20.00	5.00%	$ 58,586	$ 1,186	$ 284	$ 60,056	$ 82,134	$ 22,078
1935	Stores Equipment	$ 19,276	$ -	$ 19,276	$ 148,758	$ -	$ 148,758	$ 43,551	9.38	10.66%	10.00	10.00%	$ 2,055	$ 14,876	$ 2,178	$ 19,108	$ 21,045	$ 1,937
1940	Tools, Shop & Garage Equipment	$ 59,985	$ 26,224	$ 33,761	$ 341,939	$ -	$ 341,939	$ 131,441	4.28	23.36%	10.00	10.00%	$ 7,888	$ 34,194	$ 6,572	$ 48,654	$ 46,960	-$ 1,694
1945	Measurement & Testing Equipment	$ 21,867	$ 21,867	$ -	$ 79,480	$ -	$ 79,480	$ 50,267	-	0.00%	10.00	10.00%	$ -	$ 7,948	$ 2,513	$ 10,461	$ 10,164	-$ 297
1945	Measurement & Testing Equipment - SCADA Hardware & Software	$ 869,756	$ 281,382	$ 588,374	$ 1,186,480	$ -	$ 1,186,480	$ 432,448	5.97	16.75%	15.00	6.67%	$ 98,555	$ 79,099	$ 14,415	$ 192,069	$ 159,021	-$ 33,047
1950	Power Operated Equipment	$ 175	$ 175	$ -	$ -	$ -	$ -	$ -	-	0.00%	10.00	10.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ 362,155	$ 17,117	$ 345,038	$ 168,919	$ -	$ 168,919	$ 35,301	6.79	14.73%	8.00	12.50%	$ 50,816	$ 21,115	$ 2,206	$ 74,137	$ 73,279	-$ 858
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ 1,033,828	$ 434,364	$ 599,465	$ 181,761	$ -	$ 181,761	$ 2,416	6.46	15.48%	10.00	10.00%	$ 92,796	$ 18,176	$ 121	$ 111,093	$ 153,314	$ 42,221
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 - Poles	-$ 1,872,280	$ -	-$ 1,872,280	$ -	$ -	$ -	$ -	41.72	2.40%	45.00	2.22%	-$ 44,877	$ -	$ -	-$ 44,877	-$ 44,964	-$ 87
1995	Contributions & Grants - OH Conductor	-$ 246,834	$ -	-$ 246,834	$ -	$ -	$ -	$ -	55.20	1.81%	60.00	1.67%	-$ 4,472	$ -	$ -	-$ 4,472	-$ 4,483	-$ 11
1995	Contributions & Grants - UG Cable	-$ 3,397,063	$ -	-$ 3,397,063	$ -	$ -	$ -	$ -	33.62	2.97%	40.00	2.50%	-$ 101,043	$ -	$ -	-$ 101,043	-$ 100,194	$ 849
1995	Contributions & Grants - UG Switch	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	30.00	3.33%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants - Services	-$ 1,089,101	$ -	-$ 1,089,101	$ -	$ -	$ -	$ -	56.30	1.78%	60.00	1.67%	-$ 19,345	$ -	$ -	-$ 19,345	-$ 19,348	-$ 4
1995	Contributions & Grants - Transformers	-$ 2,617,776	-$ 5,373	-$ 2,612,403	$ -	$ -	$ -	$ -	38.92	2.57%	45.00	2.22%	-$ 67,122	$ -	$ -	-$ 67,122	-$ 67,426	-$ 304
1995	Contributions & Grants - Meters	-$ 209,268	$ -	-$ 209,268	$ -	$ -	$ -	$ -	20.76	4.82%	25.00	4.00%	-$ 10,080	$ -	$ -	-$ 10,080	-$ 10,296	-$ 216
2005	Property Under Capital Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2440	Deferred Revenue - Poles	$ -	$ -	$ -	-$ 1,043,671	$ -	-$ 1,043,671	-$ 34,352	-	0.00%	45.00	2.22%	$ -	-$ 23,193	-$ 382	-$ 23,574	-$ 23,585	-$ 11
2440	Deferred Revenue - OH Switch	$ -	$ -	$ -	-$ 114,940	$ -	-$ 114,940	$ -	-	0.00%	30.00	3.33%	$ -	-$ 3,831	$ -	-$ 3,831	-$ 3,862	-$ 31
2440	Deferred Revenue - OH Conductor	$ -	$ -	$ -	-$ 1,783,814	-$ 3,495	-$ 1,780,319	-$ 16,196	-	0.00%	60.00	1.67%	$ -	-$ 29,672	-$ 135	-$ 29,807	-$ 29,935	-$ 128
2440	Deferred Revenue - Manholes	$ -	$ -	$ -	-$ 265,944	$ -	-$ 265,944	-$ 16,830	-	0.00%	50.00	2.00%	$ -	-$ 5,319	-$ 168	-$ 5,487	-$ 5,543	-$ 56
2440	Deferred Revenue - UG Cable	$ -	$ -	$ -	-$ 4,002,815	-$ 48,454	-$ 3,954,361	-$ 424,636	-	0.00%	40.00	2.50%	$ -	-$ 98,859	-$ 5,308	-$ 104,167	-$ 107,105	-$ 2,938
2440	Deferred Revenue - UG Switch	$ -	$ -	$ -	-$ 1,156,428	$ -	-$ 1,156,428	$ -	-	0.00%	30.00	3.33%	$ -	-$ 38,548	$ -	-$ 38,548	-$ 38,548	$ 0
2440	Deferred Revenue - OH Service	$ -	$ -	$ -	-$ 281,373	-$ 74	-$ 281,299	-$ 26,280	-	0.00%	60.00	1.67%	$ -	-$ 4,688	-$ 219	-$ 4,907	-$ 4,968	-$ 61
2440	Deferred Revenue - UG Service	$ -	$ -	$ -	-$ 519,896	-$ 14,455	-$ 505,441	-$ 298,430	-	0.00%	25.00	4.00%	$ -	-$ 20,218	-$ 5,969	-$ 26,186	-$ 20,852	$ 5,334
2440	Deferred Revenue - Transformers	$ -	$ -	$ -	-$ 1,020,968	-$ 21,089	-$ 999,880	-$ 251,097	-	0.00%	40.00	2.50%	$ -	-$ 24,997	-$ 3,139	-$ 28,136	-$ 26,609	$ 1,527
2440	Deferred Revenue - Spare Transformer	$ -	$ -	$ -	-$ 96,649	$ -	-$ 96,649	$ -	-	0.00%	30.00	3.33%	$ -	-$ 3,222	$ -	-$ 3,222	-$ 3,222	-$ 0
2440	Deferred Revenue - Meters	$ -	$ -	$ -	-$ 46,788	$ -	-$ 46,788	-$ 89,063	-	0.00%	25.00	4.00%	$ -	-$ 1,872	-$ 1,781	-$ 3,653	-$ 4,246	-$ 593
2440	Deferred Revenue - SCADA Hardware	$ -	$ -	$ -	-$ 72,053	$ -	-$ 72,053	-$ 255	-	0.00%	15.00	6.67%	$ -	-$ 4,804	-$ 9	-$ 4,812	-$ 4,811	$ 1
	Total	**$ 173,434,903**	**$ 7,435,610**	**$ 165,999,293**	**$ 89,987,922**	**$ 110,823**	**$ 89,877,099**	**$ 16,831,839**					**$ 6,092,280**	**$ 5,893,772**	**$ 538,587**	**$ 12,524,639**	**$ 12,472,959**	**-$ 51,680**

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).	2017	MIFRS
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	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)	$ 886,622	$ 886,622	$ -	$ 15,649,484	$ 606,672	$ 15,042,812	$ 1,151,932	-	0.00%	5.00	20.00%	$ -	$ 3,008,562	$ 115,193	$ 3,123,756	$ 3,122,271	-$ 1,485
1611	Computer Software (Formally known as Account 1925)	$ -	$ -	$ -	$ 11,796,790	$ -	$ 11,796,790	$ -	9.35	10.70%	10.00	10.00%	$ -	$ 1,179,679	$ -	$ 1,179,679	$ 1,094,803	-$ 84,876
1612	Land Rights (Formally known as Account 1906)	$ 30,889	$ -	$ 30,889	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 100,519	$ 56,985	$ 43,534	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings - Fixtures	$ -	$ -	$ -	$ 32,650	$ -	$ 32,650	$ -	-	0.00%	10.00	10.00%	$ -	$ 3,265	$ -	$ 3,265	$ 3,265	-$ 0
1808	Buildings - Roof	$ 7,385	$ 2,729	$ 4,656	$ -	$ -	$ -	$ -	5.67	17.64%	20.00	5.00%	$ 821	$ -	$ -	$ 821	$ 527	-$ 294
1808	Buildings - Structure	$ 24,725	$ 3,590	$ 21,134	$ 6,548	$ -	$ 6,548	$ 93,744	33.83	2.96%	50.00	2.00%	$ 625	$ 131	$ 937	$ 1,693	$ 1,405	-$ 288
1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV Protection Equip	$ 6,458,012	$ -	$ 6,458,012	$ -	$ -	$ -	$ -	11.77	8.50%	20.00	5.00%	$ 548,684	$ -	$ -	$ 548,684	$ 560,230	$ 11,546
1815	Transformer Station Equipment >50 kV Batteries	$ 576,240	$ 543,921	$ 32,320	$ 21,484	$ -	$ 21,484	$ 26,343	1.00	100.00%	8.00	12.50%	$ 32,320	$ 2,686	$ 1,646	$ 36,652	$ 9,389	-$ 27,263
1815	Transformer Station Equipment >50 kV Transformer Stations	$ 4,629,707	$ -	$ 4,629,707	$ 762,495	$ -	$ 762,495	$ 76,437	35.76	2.80%	45.00	2.22%	$ 129,466	$ 16,944	$ 849	$ 147,260	$ 168,621	$ 21,361
1815	Transformer Station Equipment >50 kV Ford Annex	$ 10,566,158	$ -	$ 10,566,158	$ 363,439	$ -	$ 363,439	$ 499,116	32.87	3.04%	45.00	2.22%	$ 321,453	$ 8,076	$ 5,546	$ 335,075	$ 404,156	$ 69,081
1820	Distribution Station Equipment <50 kV Batteries	$ 3,532	$ 3,532	$ -	$ -	$ -	$ -	$ -	-	0.00%	8.00	12.50%	$ -	$ -	$ -	$ -	$ -	$ -

1820	Distribution Station Equipment <50 kV Transformer Stations	$1,129,879	$ -	$1,129,879	$30,248	$ -	$30,248	$ -	32.90	3.04%	45.00	2.22%	$34,343	$672	$ -	$35,015	$32,644	-$2,371
1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures - Wood Poles	$31,975,160	$128,389	$31,846,771	$7,876,399	$56,605	$7,819,795	$2,237,169	37.59	2.66%	45.00	2.22%	$847,214	$173,773	$24,857	$1,045,845	$1,036,827	-$9,018
1830	Poles, Towers & Fixtures - Concrete Poles	$ -	$ -	$ -	$3,400,824	$ -	$3,400,824	$823,291	-	0.00%	50.00	2.00%	$ -	$68,016	$8,233	$76,249	$73,026	-$3,224
1830	Poles, Towers & Fixtures - Composite Poles	$ -	$ -	$ -	$149,852	$ -	$149,852	$ -	-	0.00%	80.00	1.25%	$ -	$1,873	$ -	$1,873	$1,879	$6
1830	Poles, Towers & Fixtures - OH Switches	$3,336,605	$244,558	$3,092,047	$4,244,661	$ -	$4,244,661	$1,022,812	35.18	2.84%	45.00	2.22%	$87,892	$94,326	$11,365	$193,583	$183,709	-$9,873
1830	Poles, Towers & Fixtures - OH Conductors	$16,333,699	$ -	$16,333,699	$17,468,311	$ -	$17,468,311	$2,056,408	53.22	1.88%	60.00	1.67%	$306,909	$291,139	$17,137	$615,184	$611,160	-$4,024
1835	Overhead Conductors & Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1840	Underground Conduit - UG Switches	$5,299,579	$ -	$5,299,579	$5,840,388	$ -	$5,840,388	1,022,699.93	21.70	4.61%	30.00	3.33%	$244,220	$194,680	$17,045	$455,945	$451,231	-$4,714
1840	Underground Conduit - UG Cable	$12,748,937	$ -	$12,748,937	$12,293,881	$ -	$12,293,881	1,561,690.41	29.69	3.37%	40.00	2.50%	$429,402	$307,347	$19,521	$756,270	$774,777	$18,507
1840	Underground Conduit - Manholes	$19,284,949	$ -	$19,284,949	$3,071,597	$ -	$3,071,597	160,125.55	39.09	2.56%	50.00	2.00%	$493,347	$61,432	$1,601	$556,381	$569,995	$13,614
1845	Underground Conductors & Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1850	Line Transformers	$32,430,143	$1,162,201	$31,267,942	$13,392,854	$30,543	$13,362,312	$2,248,524	30.39	3.29%	40.00	2.50%	$1,028,889	$334,058	$28,107	$1,391,054	$1,543,162	$152,108
1855	Services (Overhead)	$3,397,428	$ -	$3,397,428	$5,666,701	$ -	$5,666,701	$423,688	58.84	1.70%	60.00	1.67%	$57,740	$94,445	$3,531	$155,716	$154,324	-$1,391
1855	Services (Underground)	$ -	$ -	$ -	$2,812,453	$ -	$2,812,453	$338,989	-	0.00%	35.00	2.86%	$ -	$80,356	$4,843	$85,198	$85,289	$90
1860	Meters	$2,734,088	$1,384,188	$1,349,900	$209,322	$1,426	$207,896	$ -	8.45	11.83%	25.00	4.00%	$159,751	$8,316	$ -	$168,067	$86,619	-$81,448
1860	Meters - Wholesale	$740,786	$ -	$740,786	$1,411,399	$ -	$1,411,399	$ -	10.44	9.58%	15.00	6.67%	$70,957	$94,093	$ -	$165,050	$141,083	-$23,966
1860	Meters (Smart Meters)	$5,621,789	$258,208	$5,363,581	$4,135,786	$136,330	$3,999,456	$612,469	13.63	7.34%	15.00	6.67%	$393,513	$266,630	$20,416	$680,559	$756,877	$76,318
1905	Land	$1,322,514	$ -	$1,322,514	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures - Fixtures	$426,282	$210,828	$215,454	$1,106,131	$ -	$1,106,131	$247,336	4.55	21.98%	10.00	10.00%	$47,353	$110,613	$12,367	$170,333	$146,761	-$23,571
1908	Buildings & Fixtures - Roof	$3,839,535	$ -	$3,839,535	$365,077	$ -	$365,077	$16,869	9.51	10.52%	20.00	5.00%	$403,737	$18,254	$422	$422,412	$426,478	$4,065
1908	Buildings & Fixtures - Structure	$12,929,524	$ -	$12,929,524	$596,103	$ -	$596,103	$6,328	39.57	2.53%	50.00	2.00%	$326,751	$11,922	$63	$338,736	$339,122	$386
1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$388,842	$104,481	$284,361	$257,695	$ -	$257,695	$34,123	5.96	16.78%	10.00	10.00%	$47,712	$25,770	$1,706	$75,187	$59,144	-$16,043
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)	$28,141	$28,141	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07) 5 Year Useful Life	$1,953,087	$1,953,087	$ -	$2,037,994	$208,010	$1,829,984	$645,741	-	0.00%	5.00	20.00%	$ -	$365,997	$64,574	$430,571	$491,852	$61,281
1920	Computer Equip.-Hardware(Post Mar. 19/07) 10 Year Useful Life	$ -	$ -	$ -	$277,443	$ -	$277,443	$ -	-	0.00%	10.00	10.00%	$ -	$27,744	$ -	$27,744	$25,610	-$2,134
1930	Transportation Equipment Classes 4 & 5	$ -	$ -	$ -	$23,322	$2	$23,320	$2,548	-	0.00%	7.00	14.29%	$ -	$3,331	$182	$3,513	$3,193	-$320
1930	Transportation Equipment Class 7	$ -	$ -	$ -	$2	$ -	$2	$2,713	-	0.00%	9.00	11.11%	$ -	$0	$151	$151	$176	$25
1930	Transportation Equipment Class 9	$190,357	$ -	$190,357	$44,667	$ -	$44,667	$12,153	12.22	8.18%	15.00	6.67%	$15,578	$2,978	$405	$18,960	$18,887	-$73
1930	Transportation Equipment Specialty Equipment	$1,105,069	$423,718	$681,351	$35,085	$ -	$35,085	$25,651	16.07	6.22%	20.00	5.00%	$42,399	$1,754	$641	$44,794	$39,664	-$5,131
1935	Stores Equipment	$19,276	$ -	$19,276	$192,309	$ -	$192,309	$11,128	9.38	10.66%	10.00	10.00%	$2,055	$19,231	$556	$21,842	$21,623	-$219
1940	Tools, Shop & Garage Equipment	$59,985	$26,224	$33,761	$473,380	$ -	$473,380	$68,460	4.28	23.36%	10.00	10.00%	$7,888	$47,338	$3,423	$58,649	$54,730	-$3,919
1945	Measurement & Testing Equipment	$21,867	$21,867	$ -	$129,747	$ -	$129,747	$ -	-	0.00%	10.00	10.00%	$ -	$12,975	$ -	$12,975	$12,975	$0
1945	Measurement & Testing Equipment - SCADA Hardware & Software	$869,756	$504,390	$365,366	$1,618,928	$ -	$1,618,928	$496,217	4.58	21.83%	15.00	6.67%	$79,774	$107,929	$16,541	$204,243	$151,321	-$52,922
1950	Power Operated Equipment	$175	$175	$ -	$ -	$ -	$ -	$ -	-	0.00%	10.00	10.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$362,155	$17,117	$345,038	$204,220	$ -	$204,220	$ -	6.79	14.73%	8.00	12.50%	$50,816	$25,528	$ -	$76,343	$71,352	-$4,992
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$1,033,828	$500,770	$533,058	$184,177	$ -	$184,177	$99,808	5.98	16.72%	10.00	10.00%	$89,140	$18,418	$4,990	$112,548	$137,994	$25,446
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 - Poles	-$1,872,280	$ -	-$1,872,280	$ -	$ -	$ -	$ -	41.72	2.40%	45.00	2.22%	-$44,877	$ -	$ -	-$44,877	-$44,964	-$87
1995	Contributions & Grants - OH Conductor	-$246,834	$ -	-$246,834	$ -	$ -	$ -	$ -	55.20	1.81%	60.00	1.67%	-$4,472	$ -	$ -	-$4,472	-$4,483	-$11
1995	Contributions & Grants - UG Cable	-$3,397,063	$ -	-$3,397,063	$ -	$ -	$ -	$ -	33.62	2.97%	40.00	2.50%	-$101,043	$ -	$ -	-$101,043	-$100,194	$849
1995	Contributions & Grants - UG Switch	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	30.00	3.33%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants - Services	-$1,089,101	$ -	-$1,089,101	$ -	$ -	$ -	$ -	56.30	1.78%	60.00	1.67%	-$19,345	$ -	$ -	-$19,345	-$19,348	-$4
1995	Contributions & Grants - Transformers	-$2,617,776	-$5,373	-$2,612,403	$ -	$ -	$ -	$ -	38.92	2.57%	45.00	2.22%	-$67,122	$ -	$ -	-$67,122	-$67,426	-$304
1995	Contributions & Grants - Meters	-$209,268	$ -	-$209,268	$ -	$ -	$ -	$ -	20.76	4.82%	25.00	4.00%	-$10,080	$ -	$ -	-$10,080	-$10,296	-$216
2005	Property Under Capital Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2440	Deferred Revenue - Poles	$ -	$ -	$ -	-$1,078,023	$ -	-$1,078,023	-$386,001	-	0.00%	45.00	2.22%	$ -	-$23,956	-$4,289	-$28,245	-$30,199	-$1,954
2440	Deferred Revenue - OH Switch	$ -	$ -	$ -	-$114,940	$ -	-$114,940	-$6,320	-	0.00%	30.00	3.33%	$ -	-$3,831	-$105	-$3,937	-$4,008	-$72
2440	Deferred Revenue - OH Conductor	$ -	$ -	$ -	-$1,796,515	$ -	-$1,796,515	-$632,584	-	0.00%	60.00	1.67%	$ -	-$29,942	-$5,272	-$35,213	-$37,059	-$1,845
2440	Deferred Revenue - Manholes	$ -	$ -	$ -	-$282,774	-$143	-$282,631	-$29,217	-	0.00%	50.00	2.00%	$ -	-$5,653	-$292	-$5,945	-$6,239	-$294
2440	Deferred Revenue - UG Cable	$ -	$ -	$ -	-$4,378,997	-$65,728	-$4,313,269	-$544,921	-	0.00%	40.00	2.50%	$ -	-$107,832	-$6,812	-$114,643	-$120,410	-$5,767
2440	Deferred Revenue - UG Switch	$ -	$ -	$ -	-$1,156,428	$ -	-$1,156,428	-$171,000	-	0.00%	30.00	3.33%	$ -	-$38,548	-$2,850	-$41,398	-$44,248	-$2,850
2440	Deferred Revenue - OH Service	$ -	$ -	$ -	-$307,578	$ -	-$307,578	-$125,584	-	0.00%	60.00	1.67%	$ -	-$5,126	-$1,047	-$6,173	-$6,675	-$503
2440	Deferred Revenue - UG Service	$ -	$ -	$ -	-$803,871	-$29,692	-$774,179	-$135,844	-	0.00%	25.00	4.00%	$ -	-$30,967	-$2,717	-$33,684	-$25,014	$8,670
2440	Deferred Revenue - Transformers	$ -	$ -	$ -	-$1,250,977	-$31,133	-$1,219,843	-$268,456	-	0.00%	40.00	2.50%	$ -	-$30,496	-$3,356	-$33,852	-$32,415	$1,437
2440	Deferred Revenue - Spare Transformer	$ -	$ -	$ -	-$96,649	$ -	-$96,649	$ -	-	0.00%	30.00	3.33%	$ -	-$3,222	$ -	-$3,222	-$3,222	-$0
2440	Deferred Revenue - Meters	$ -	$ -	$ -	-$135,851	$ -	-$135,851	-$15,471	-	0.00%	25.00	4.00%	$ -	-$5,434	-$309	-$5,743	-$7,020	-$1,277
2440	Deferred Revenue - SCADA Hardware	$ -	$ -	$ -	-$72,308	$ -	-$72,308	$ -	-	0.00%	15.00	6.67%	$ -	-$4,821	$ -	-$4,821	-$4,821	$0
	Total	**$173,434,903**	**$8,460,346**	**$164,974,557**	**$106,708,938**	**$912,892**	**$105,796,047**	**$13,709,114**					**$6,053,808**	**$6,800,453**	**$359,800**	**$13,214,062**	**$13,300,110**	**$86,048**

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).	2018	MIFRS
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)	$886,622	$886,622	$ -	$16,194,744	$462,764	$15,731,980	$1,175,000	-	0.00%	5.00	20.00%	$ -	$3,146,396	$117,500	$3,263,896	$3,191,495	-$72,401
1611	Computer Software (Formally known as Account 1925)	$ -	$ -	$ -	$11,796,790	$ -	$11,796,790	$ -	9.35	10.70%	10.00	10.00%	$ -	$1,179,679	$ -	$1,179,679	$1,094,803	-$84,876
1612	Land Rights (Formally known as Account 1906)	$30,889	$ -	$30,889	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$100,519	$56,985	$43,534	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings - Fixtures	$ -	$ -	$ -	$32,650	$ -	$32,650	$ -	-	0.00%	10.00	10.00%	$ -	$3,265	$ -	$3,265	$3,265	-$0

1808	Buildings - Roof	$ 7,385	$ 5,574	$ 1,812	$ -	$ -	$ -	$ -	2.21	45.25%	20.00	5.00%	$ 820	$ -	$ -	$ 820	$ 55	-$ 764
1808	Buildings - Structure	$ 24,725	$ 3,590	$ 21,134	$ 100,291	$ -	$ 100,291	$ 30,000	33.34	3.00%	50.00	2.00%	$ 634	$ 2,006	$ 300	$ 2,940	$ 2,650	-$ 290
1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV Protection Equip	$ 6,458,012	$ -	$ 6,458,012	$ -	$ -	$ -	$ -	11.77	8.50%	20.00	5.00%	$ 548,684	$ -	$ -	$ 548,684	$ 558,693	$ 10,009
1815	Transformer Station Equipment >50 kV Batteries	$ 576,240	$ 576,240	$ -	$ 47,827	$ -	$ 47,827	$ 51,504	-	0.00%	8.00	12.50%	$ -	$ 5,978	$ 3,219	$ 9,197	$ 12,416	$ 3,219
1815	Transformer Station Equipment >50 kV Transformer Stations	$ 4,629,707	$ -	$ 4,629,707	$ 838,931	$ -	$ 838,931	$ 476,496	35.76	2.80%	45.00	2.22%	$ 129,466	$ 18,643	$ 5,294	$ 153,403	$ 147,404	-$ 5,999
1815	Transformer Station Equipment >50 kV Ford Annex	$ 10,566,158	$ -	$ 10,566,158	$ 862,555	$ -	$ 862,555	$ -	32.87	3.04%	45.00	2.22%	$ 321,453	$ 19,168	$ -	$ 340,621	$ 390,668	$ 50,047
1820	Distribution Station Equipment <50 kV Batteries	$ 3,532	$ 3,532	$ -	$ -	$ -	$ -	$ -	-	0.00%	8.00	12.50%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV Transformer Stations	$ 1,129,879	$ -	$ 1,129,879	$ 30,248	$ -	$ 30,248	$ -	32.90	3.04%	45.00	2.22%	$ 34,343	$ 672	$ -	$ 35,015	$ 32,645	-$ 2,370
1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures - Wood Poles	$ 31,975,160	$ 128,389	$ 31,846,771	$ 10,056,964	$ -	$ 10,056,964	$ 3,129,220	37.59	2.66%	45.00	2.22%	$ 847,214	$ 223,488	$ 34,769	$ 1,105,471	$ 1,247,984	$ 142,513
1830	Poles, Towers & Fixtures - Concrete Poles	$ -	$ -	$ -	$ 4,224,115	$ -	$ 4,224,115	$ -	-	0.00%	50.00	2.00%	$ -	$ 84,482	$ -	$ 84,482	$ 78,436	-$ 6,046
1830	Poles, Towers & Fixtures - Composite Poles	$ -	$ -	$ -	$ 149,852	$ -	$ 149,852	$ -	-	0.00%	80.00	1.25%	$ -	$ 1,873	$ -	$ 1,873	$ 1,879	$ 6
1830	Poles, Towers & Fixtures - OH Switches	$ 3,336,605	$ 244,558	$ 3,092,047	$ 5,267,474	$ -	$ 5,267,474	$ 958,866	35.18	2.84%	45.00	2.22%	$ 87,892	$ 117,055	$ 10,654	$ 215,601	$ 203,272	-$ 12,330
1830	Poles, Towers & Fixtures - OH Conductors	$ 16,333,699	$ -	$ 16,333,699	$ 19,524,719	$ -	$ 19,524,719	$ 1,806,210	53.22	1.88%	60.00	1.67%	$ 306,909	$ 325,412	$ 15,052	$ 647,373	$ 777,678	$ 130,305
1835	Overhead Conductors & Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1840	Underground Conduit - UG Switches	$ 5,299,579	$ -	$ 5,299,579	$ 6,863,088	$ -	$ 6,863,088	700,000.00	21.70	4.61%	30.00	3.33%	$ 244,220	$ 228,770	$ 11,667	$ 484,657	$ 485,013	$ 356
1840	Underground Conduit - UG Cable	$ 12,748,937	$ -	$ 12,748,937	$ 13,855,572	$ -	$ 13,855,572	297,250.00	29.69	3.37%	40.00	2.50%	$ 429,402	$ 346,389	$ 3,716	$ 779,507	$ 808,937	$ 29,430
1840	Underground Conduit - Manholes	$ 19,284,949	$ -	$ 19,284,949	$ 3,231,723	$ -	$ 3,231,723	170,000.00	39.09	2.56%	50.00	2.00%	$ 493,347	$ 64,634	$ 1,700	$ 559,682	$ 573,076	$ 13,395
1845	Underground Conductors & Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1850	Line Transformers - Power	$ 32,430,143	$ 1,162,201	$ 31,267,942	$ 15,610,836	$ -	$ 15,610,836	$ 1,160,020	30.39	3.29%	40.00	2.50%	$ 1,028,889	$ 390,271	$ 14,500	$ 1,433,660	$ 1,398,883	-$ 34,777
1850	Line Transformers - Submersible	$ -	$ -	$ -	$ -	$ -	$ -	$ 360,000	-	0.00%	35.00	2.86%	$ -	$ -	$ 5,143	$ 5,143	$ 2,965	-$ 2,177
1850	Line Transformers - Padmount	$ -	$ -	$ -	$ -	$ -	$ -	$ 500,000	-	0.00%	40.00	2.50%	$ -	$ -	$ 6,250	$ 6,250	$ 3,125	-$ 3,125
1855	Services (Overhead)	$ 3,397,428	$ -	$ 3,397,428	$ 6,090,388	$ -	$ 6,090,388	$ 911,160	58.84	1.70%	60.00	1.67%	$ 57,740	$ 101,506	$ 7,593	$ 166,840	$ 161,982	-$ 4,858
1855	Services (Underground)	$ -	$ -	$ -	$ 3,151,441	$ -	$ 3,151,441	$ 1,157,316	-	0.00%	35.00	2.86%	$ -	$ 90,041	$ 16,533	$ 106,574	$ 100,043	-$ 6,531
1860	Meters	$ 2,734,088	$ 1,384,188	$ 1,349,900	$ 207,896	$ -	$ 207,896	$ 61,250	8.45	11.83%	25.00	4.00%	$ 159,751	$ 8,316	$ 1,225	$ 169,292	$ 89,750	-$ 79,543
1860	Meters - Wholesale	$ 740,786	$ -	$ 740,786	$ 1,411,399	$ -	$ 1,411,399	$ -	10.44	9.58%	15.00	6.67%	$ 70,957	$ 94,093	$ -	$ 165,050	$ 141,084	-$ 23,966
1860	Meters (Smart Meters)	$ 5,621,789	$ 258,208	$ 5,363,581	$ 4,611,926	$ -	$ 4,611,926	$ 932,234	13.63	7.34%	15.00	6.67%	$ 393,513	$ 307,462	$ 31,074	$ 732,049	$ 790,281	$ 58,232
1905	Land	$ 1,322,514	$ -	$ 1,322,514	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures - Fixtures	$ 426,282	$ 254,698	$ 171,584	$ 1,353,467	$ -	$ 1,353,467	$ 130,500	4.55	21.98%	10.00	10.00%	$ 37,711	$ 135,347	$ 6,525	$ 179,583	$ 157,866	-$ 21,716
1908	Buildings & Fixtures - Roof	$ 3,839,535	$ -	$ 3,839,535	$ 381,946	$ -	$ 381,946	$ 15,000	9.51	10.52%	20.00	5.00%	$ 403,737	$ 19,097	$ 375	$ 423,209	$ 427,556	$ 4,347
1908	Buildings & Fixtures - Structure	$ 12,929,524	$ -	$ 12,929,524	$ 602,431	$ -	$ 602,431	$ 10,000	39.57	2.53%	50.00	2.00%	$ 326,751	$ 12,049	$ 100	$ 338,899	$ 339,214	$ 315
1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 388,842	$ 164,506	$ 224,336	$ 291,818	$ -	$ 291,818	$ 165,000	4.91	20.37%	10.00	10.00%	$ 45,690	$ 29,182	$ 8,250	$ 83,121	$ 57,607	-$ 25,514
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)	$ 28,141	$ 28,141	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07) 5 Year Useful Life	$ 1,953,087	$ 1,953,087	$ -	$ 2,475,725	$ 306,267	$ 2,169,458	$ 573,000	-	0.00%	5.00	20.00%	$ -	$ 433,892	$ 57,300	$ 491,192	$ 533,628	$ 42,437
1920	Computer Equip.-Hardware(Post Mar. 19/07) 10 Year Useful Life	$ -	$ -	$ -	$ 277,443	$ -	$ 277,443	$ -	-	0.00%	10.00	10.00%	$ -	$ 27,744	$ -	$ 27,744	$ 25,610	-$ 2,134
1930	Transportation Equipment Classes 4 & 5	$ -	$ -	$ -	$ 25,868	$ 1	$ 25,867	$ 231,898	-	0.00%	7.00	14.29%	$ -	$ 3,695	$ 16,564	$ 20,259	$ 23,770	$ 3,511
1930	Transportation Equipment Class 7	$ -	$ -	$ -	$ 2,715	$ -	$ 2,715	$ 545,000	-	0.00%	9.00	11.11%	$ -	$ 302	$ 30,278	$ 30,579	$ 15,441	-$ 15,139
1930	Transportation Equipment Class 8	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,019	-	0.00%	10.00	10.00%	$ -	$ -	$ 351	$ 351	$ 702	$ 351
1930	Transportation Equipment Class 9	$ 190,357	$ -	$ 190,357	$ 56,821	$ -	$ 56,821	$ 40,000	12.22	8.18%	15.00	6.67%	$ 15,578	$ 3,788	$ 1,333	$ 20,699	$ 20,161	-$ 538
1930	Transportation Equipment Specialty Equipment	$ 1,105,069	$ 516,275	$ 588,794	$ 60,736	$ -	$ 60,736	$ -	15.49	6.46%	20.00	5.00%	$ 38,011	$ 3,037	$ -	$ 41,048	$ 27,397	-$ 13,651
1935	Stores Equipment	$ 19,276	$ 2,307	$ 16,969	$ 203,437	$ -	$ 203,437	$ 72,500	8.55	11.70%	10.00	10.00%	$ 1,985	$ 20,344	$ 3,625	$ 25,953	$ 23,846	-$ 2,107
1940	Tools, Shop & Garage Equipment	$ 59,985	$ 40,771	$ 19,213	$ 541,840	$ -	$ 541,840	$ 93,500	2.65	37.74%	10.00	10.00%	$ 7,250	$ 54,184	$ 4,675	$ 66,109	$ 58,297	-$ 7,813
1945	Measurement & Testing Equipment	$ 21,867	$ 21,867	$ -	$ 129,747	$ -	$ 129,747	$ -	-	0.00%	10.00	10.00%	$ -	$ 12,975	$ -	$ 12,975	$ 12,975	$ 0
1945	Measurement & Testing Equipment - SCADA Hardware & Software	$ 869,756	$ 510,458	$ 359,298	$ 2,115,145	$ -	$ 2,115,145	$ 240,000	4.53	22.08%	15.00	6.67%	$ 79,315	$ 141,010	$ 8,000	$ 228,325	$ 185,333	-$ 42,992
1950	Power Operated Equipment	$ 175	$ 175	$ -	$ -	$ -	$ -	$ -	-	0.00%	10.00	10.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ 362,155	$ 186,587	$ 175,568	$ 204,220	$ -	$ 204,220	$ -	3.57	28.01%	8.00	12.50%	$ 49,179	$ 25,528	$ -	$ 74,706	$ 36,150	-$ 38,556
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ 1,033,828	$ 637,816	$ 396,012	$ 283,985	$ -	$ 283,985	$ 413,000	5.32	18.80%	10.00	10.00%	$ 74,438	$ 28,398	$ 20,650	$ 123,487	$ 129,475	$ 5,988
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 - Poles	-$ 1,872,280	$ -	-$ 1,872,280	$ -	$ -	$ -	$ -	41.72	2.40%	45.00	2.22%	-$ 44,877	$ -	$ -	-$ 44,877	-$ 44,964	-$ 87
1995	Contributions & Grants - OH Conductor	-$ 246,834	$ -	-$ 246,834	$ -	$ -	$ -	$ -	55.20	1.81%	60.00	1.67%	-$ 4,472	$ -	$ -	-$ 4,472	-$ 4,483	-$ 11
1995	Contributions & Grants - UG Cable	-$ 3,397,063	$ -	-$ 3,397,063	$ -	$ -	$ -	$ -	33.62	2.97%	40.00	2.50%	-$ 101,043	$ -	$ -	-$ 101,043	-$ 100,194	$ 849
1995	Contributions & Grants - UG Switch	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	30.00	3.33%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants - Services	-$ 1,089,101	$ -	-$ 1,089,101	$ -	$ -	$ -	$ -	56.30	1.78%	60.00	1.67%	-$ 19,345	$ -	$ -	-$ 19,345	-$ 19,348	-$ 4
1995	Contributions & Grants - Transformers	-$ 2,617,776	-$ 5,373	-$ 2,612,403	$ -	$ -	$ -	$ -	38.92	2.57%	45.00	2.22%	-$ 67,122	$ -	$ -	-$ 67,122	-$ 67,426	-$ 304
1995	Contributions & Grants - Meters	-$ 209,268	$ -	-$ 209,268	$ -	$ -	$ -	$ -	20.76	4.82%	25.00	4.00%	-$ 10,080	$ -	$ -	-$ 10,080	-$ 10,296	-$ 216
2005	Property Under Capital Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2440	Deferred Revenue - Poles	$ -	$ -	$ -	-$ 1,464,024	$ -	-$ 1,464,024	-$ 145,717	-	0.00%	45.00	2.22%	$ -	-$ 32,534	-$ 1,619	-$ 34,153	-$ 35,195	-$ 1,042
2440	Deferred Revenue - OH Switch	$ -	$ -	$ -	-$ 121,261	$ -	-$ 121,261	$ -	-	0.00%	30.00	3.33%	$ -	-$ 4,042	$ -	-$ 4,042	-$ 4,073	-$ 31
2440	Deferred Revenue - OH Conductor	$ -	$ -	$ -	-$ 2,429,099	$ -	-$ 2,429,099	-$ 211,290	-	0.00%	60.00	1.67%	$ -	-$ 40,485	-$ 1,761	-$ 42,246	-$ 44,181	-$ 1,935
2440	Deferred Revenue - Manholes	$ -	$ -	$ -	-$ 311,848	$ -	-$ 311,848	$ -	-	0.00%	50.00	2.00%	$ -	-$ 6,237	$ -	-$ 6,237	-$ 10,667	-$ 4,430
2440	Deferred Revenue - UG Cable	$ -	$ -	$ -	-$ 4,858,190	$ -	-$ 4,858,190	-$ 51,001	-	0.00%	40.00	2.50%	$ -	-$ 121,455	-$ 638	-$ 122,092	-$ 124,707	-$ 2,615
2440	Deferred Revenue - UG Switch	$ -	$ -	$ -	-$ 1,327,428	$ -	-$ 1,327,428	$ -	-	0.00%	30.00	3.33%	$ -	-$ 44,248	$ -	-$ 44,248	-$ 51,794	-$ 7,546
2440	Deferred Revenue - OH Service	$ -	$ -	$ -	-$ 433,163	$ -	-$ 433,163	-$ 203,715	-	0.00%	60.00	1.67%	$ -	-$ 7,219	-$ 1,698	-$ 8,917	-$ 8,454	$ 463
2440	Deferred Revenue - UG Service	$ -	$ -	$ -	-$ 910,023	$ -	-$ 910,023	-$ 1,000,000	-	0.00%	25.00	4.00%	$ -	-$ 36,401	-$ 20,000	-$ 56,401	-$ 33,289	$ 23,112
2440	Deferred Revenue - Transformers	$ -	$ -	$ -	-$ 1,488,300	$ -	-$ 1,488,300	-$ 276,863	-	0.00%	40.00	2.50%	$ -	-$ 37,207	-$ 3,461	-$ 40,668	-$ 38,477	$ 2,191
2440	Deferred Revenue - Spare Transformer	$ -	$ -	$ -	-$ 96,649	$ -	-$ 96,649	$ -	-	0.00%	30.00	3.33%	$ -	-$ 3,222	$ -	-$ 3,222	-$ 3,222	-$ 0
2440	Deferred Revenue - Meters	$ -	$ -	$ -	-$ 151,322	$ -	-$ 151,322	$ -	-	0.00%	25.00	4.00%	$ -	-$ 6,053	$ -	-$ 6,053	-$ 7,122	-$ 1,069
2440	Deferred Revenue - SCADA Hardware	$ -	$ -	$ -	-$ 72,308	$ -	-$ 72,308	$ -	-	0.00%	15.00	6.67%	$ -	-$ 4,821	$ -	-$ 4,821	-$ 4,821	$ 0
	Total	$ 173,434,903	$ 9,021,401	$ 164,413,502	$ 119,505,161	$ 769,032	$ 118,736,129	$ 14,524,357					$ 5,987,939	$ 7,366,248	$ 415,040	$ 13,769,227	$ 13,760,799	-$ 8,428

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).	2019	MIFRS
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)	$ 886,622	$ 886,622	$ -	$ 16,906,980	$ 528,922	$ 16,378,058	$ 1,453,900	-	0.00%	5.00	20.00%	$ -	$ 3,275,612	$ 145,390	$ 3,421,002	$ 1,738,839	-$ 1,682,163
1611	Computer Software (Formally known as Account 1925)	$ -	$ -	$ -	$ 11,796,790	$ -	$ 11,796,790	$ -	9.35	10.70%	10.00	10.00%	$ -	$ 1,179,679	$ -	$ 1,179,679	$ 1,094,803	-$ 84,876
1612	Land Rights (Formally known as Account 1906)	$ 30,889	$ -	$ 30,889	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 100,519	$ 56,985	$ 43,534	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings - Fixtures	$ -	$ -	$ -	$ 32,650	$ -	$ 32,650	$ -	-	0.00%	10.00	10.00%	$ -	$ 3,265	$ -	$ 3,265	$ 3,265	-$ 0
1808	Buildings - Roof	$ 7,385	$ 5,574	$ 1,812	$ -	$ -	$ -	$ -	2.21	45.25%	20.00	5.00%	$ 820	$ -	$ -	$ 820	$ 42	-$ 778
1808	Buildings - Structure	$ 24,725	$ 3,590	$ 21,134	$ 130,291	$ -	$ 130,291	$ -	33.34	3.00%	50.00	2.00%	$ 634	$ 2,606	$ -	$ 3,240	$ 2,789	-$ 450
1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV Protection Equip	$ 6,458,012	$ -	$ 6,458,012	$ -	$ -	$ -	$ -	11.77	8.50%	20.00	5.00%	$ 548,684	$ -	$ -	$ 548,684	$ 488,320	-$ 60,364
1815	Transformer Station Equipment >50 kV Batteries	$ 576,240	$ 576,240	$ -	$ 99,331	$ -	$ 99,331	$ -	-	0.00%	8.00	12.50%	$ -	$ 12,416	$ -	$ 12,416	$ 12,193	-$ 224
1815	Transformer Station Equipment >50 kV Transformer Stations	$ 4,629,707	$ -	$ 4,629,707	$ 1,315,427	$ -	$ 1,315,427	$ 475,000	35.76	2.80%	45.00	2.22%	$ 129,466	$ 29,232	$ 5,278	$ 163,976	$ 155,616	-$ 8,360
1815	Transformer Station Equipment >50 kV Ford Annex	$ 10,566,158	$ -	$ 10,566,158	$ 862,555	$ -	$ 862,555	$ -	32.87	3.04%	45.00	2.22%	$ 321,453	$ 19,168	$ -	$ 340,621	$ 390,668	$ 50,047
1820	Distribution Station Equipment <50 kV Batteries	$ 3,532	$ 3,532	$ -	$ -	$ -	$ -	$ -	-	0.00%	8.00	12.50%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV Transformer Stations	$ 1,129,879	$ -	$ 1,129,879	$ 30,248	$ -	$ 30,248	$ -	32.90	3.04%	45.00	2.22%	$ 34,343	$ 672	$ -	$ 35,015	$ 32,645	-$ 2,370
1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures - Wood Poles	$ 31,975,160	$ 128,389	$ 31,846,771	$ 13,186,184	$ -	$ 13,186,184	$ 4,691,500	37.59	2.66%	45.00	2.22%	$ 847,214	$ 293,026	$ 52,128	$ 1,192,368	$ 1,320,747	$ 128,379
1830	Poles, Towers & Fixtures - Concrete Poles	$ -	$ -	$ -	$ 4,224,115	$ -	$ 4,224,115	$ -	-	0.00%	50.00	2.00%	$ -	$ 84,482	$ -	$ 84,482	$ 84,682	$ 199
1830	Poles, Towers & Fixtures - Composite Poles	$ -	$ -	$ -	$ 149,852	$ -	$ 149,852	$ -	-	0.00%	80.00	1.25%	$ -	$ 1,873	$ -	$ 1,873	$ 1,879	$ 6
1830	Poles, Towers & Fixtures - OH Switches	$ 3,336,605	$ 244,558	$ 3,092,047	$ 6,226,340	$ -	$ 6,226,340	$ 818,100	35.18	2.84%	45.00	2.22%	$ 87,892	$ 138,363	$ 9,090	$ 235,345	$ 217,835	-$ 17,510
1830	Poles, Towers & Fixtures - OH Conductors	$ 16,333,699	$ -	$ 16,333,699	$ 21,330,929	$ -	$ 21,330,929	$ 2,971,840	53.22	1.88%	60.00	1.67%	$ 306,909	$ 355,515	$ 24,765	$ 687,190	$ 826,066	$ 138,876
1835	Overhead Conductors & Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1840	Underground Conduit - UG Switches	$ 5,299,579	$ -	$ 5,299,579	$ 7,563,088	$ -	$ 7,563,088	1,075,000.00	21.70	4.61%	30.00	3.33%	$ 244,220	$ 252,103	$ 17,917	$ 514,240	$ 508,642	-$ 5,598
1840	Underground Conduit - UG Cable	$ 12,748,937	$ -	$ 12,748,937	$ 14,152,822	$ -	$ 14,152,822	511,020.00	29.69	3.37%	40.00	2.50%	$ 429,402	$ 353,821	$ 6,388	$ 789,610	$ 816,380	$ 26,770
1840	Underground Conduit - Manholes	$ 19,284,949	$ -	$ 19,284,949	$ 3,401,723	$ -	$ 3,401,723	170,000.00	39.09	2.56%	50.00	2.00%	$ 493,347	$ 68,034	$ 1,700	$ 563,082	$ 575,619	$ 12,537
1845	Underground Conductors & Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1850	Line Transformers - Power	$ 32,430,143	$ 1,162,201	$ 31,267,942	$ 16,770,856	$ -	$ 16,770,856	$ 2,756,480	30.39	3.29%	40.00	2.50%	$ 1,028,889	$ 419,271	$ 34,456	$ 1,482,617	$ 1,445,677	-$ 36,940
1850	Line Transformers - Submersible	$ -	$ -	$ -	$ 360,000	$ -	$ 360,000	$ 690,000	-	0.00%	35.00	2.86%	$ -	$ 10,286	$ 9,857	$ 20,143	$ 15,394	-$ 4,749
1850	Line Transformers - Padmount	$ -	$ -	$ -	$ 500,000	$ -	$ 500,000	$ 280,000	-	0.00%	40.00	2.50%	$ -	$ 12,500	$ 3,500	$ 16,000	$ 9,750	-$ 6,250
1855	Services (Overhead)	$ 3,397,428	$ -	$ 3,397,428	$ 7,001,548	$ -	$ 7,001,548	$ 1,128,060	58.84	1.70%	60.00	1.67%	$ 57,740	$ 116,692	$ 9,401	$ 183,833	$ 176,265	-$ 7,569
1855	Services (Underground)	$ -	$ -	$ -	$ 4,308,757	$ -	$ 4,308,757	$ 930,000	-	0.00%	35.00	2.86%	$ -	$ 123,107	$ 13,286	$ 136,393	$ 121,332	-$ 15,061
1860	Meters	$ 2,734,088	$ 1,384,188	$ 1,349,900	$ 269,146	$ -	$ 269,146	$ -	8.45	11.83%	25.00	4.00%	$ 159,751	$ 10,766	$ -	$ 170,517	$ 90,935	-$ 79,582
1860	Meters - Wholesale	$ 740,786	$ -	$ 740,786	$ 1,411,399	$ -	$ 1,411,399	$ -	10.44	9.58%	15.00	6.67%	$ 70,957	$ 94,093	$ -	$ 165,050	$ 141,083	-$ 23,966
1860	Meters (Smart Meters)	$ 5,621,789	$ 258,208	$ 5,363,581	$ 5,544,160	$ -	$ 5,544,160	$ 1,185,000	13.63	7.34%	15.00	6.67%	$ 393,513	$ 369,611	$ 39,500	$ 802,624	$ 844,010	$ 41,386
1905	Land	$ 1,322,514	$ -	$ 1,322,514	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures - Fixtures	$ 426,282	$ 259,745	$ 166,537	$ 1,483,967	$ -	$ 1,483,967	$ 253,500	4.55	21.98%	10.00	10.00%	$ 36,602	$ 148,397	$ 12,675	$ 197,673	$ 172,317	-$ 25,356
1908	Buildings & Fixtures - Roof	$ 3,839,535	$ -	$ 3,839,535	$ 396,946	$ -	$ 396,946	$ 30,000	9.51	10.52%	20.00	5.00%	$ 403,737	$ 19,847	$ 750	$ 424,334	$ 428,430	$ 4,097
1908	Buildings & Fixtures - Structure	$ 12,929,524	$ -	$ 12,929,524	$ 612,431	$ -	$ 612,431	$ 1,690,000	39.57	2.53%	50.00	2.00%	$ 326,751	$ 12,249	$ 16,900	$ 355,899	$ 356,164	$ 265
1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ 365,330	-	0.00%	10.00	10.00%	$ -	$ -	$ 18,267	$ 18,267	$ 14,517	-$ 3,750
1915	Office Furniture & Equipment (10 years)	$ 388,842	$ 264,031	$ 124,811	$ 456,818	$ -	$ 456,818	$ 250,000	2.89	34.60%	10.00	10.00%	$ 43,187	$ 45,682	$ 12,500	$ 101,369	$ 62,791	-$ 38,578
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)	$ 28,141	$ 28,141	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07) 5 Year Useful Life	$ 1,953,087	$ 1,953,087	$ -	$ 2,742,458	$ 224,787	$ 2,517,672	$ 551,500	-	0.00%	5.00	20.00%	$ -	$ 503,534	$ 55,150	$ 558,684	$ 526,854	-$ 31,831
1920	Computer Equip.-Hardware(Post Mar. 19/07) 10 Year Useful Life	$ -	$ -	$ -	$ 277,443	$ -	$ 277,443	$ -	-	0.00%	10.00	10.00%	$ -	$ 27,744	$ -	$ 27,744	$ 25,610	-$ 2,134
1930	Transportation Equipment Classes 4 & 5	$ -	$ -	$ -	$ 257,765	$ 2	$ 257,763	$ 786,165	-	0.00%	7.00	14.29%	$ -	$ 36,823	$ 56,155	$ 92,978	$ 87,613	-$ 5,365
1930	Transportation Equipment Class 7	$ -	$ -	$ -	$ 547,715	$ -	$ 547,715	$ 1,198,939	-	0.00%	9.00	11.11%	$ -	$ 60,857	$ 66,608	$ 127,465	$ 97,187	-$ 30,278
1930	Transportation Equipment Class 8	$ -	$ -	$ -	$ 7,019	$ -	$ 7,019	$ 361,704	-	0.00%	10.00	10.00%	$ -	$ 702	$ 18,085	$ 18,787	$ 18,787	-$ 0
1930	Transportation Equipment Class 9	$ 190,357	$ -	$ 190,357	$ 96,821	$ -	$ 96,821	$ -	12.22	8.18%	15.00	6.67%	$ 15,578	$ 6,455	$ -	$ 22,032	$ 20,776	-$ 1,257
1930	Transportation Equipment Specialty Equipment	$ 1,105,069	$ 516,275	$ 588,794	$ 60,736	$ -	$ 60,736	$ -	15.49	6.46%	20.00	5.00%	$ 38,011	$ 3,037	$ -	$ 41,048	$ 27,397	-$ 13,651
1935	Stores Equipment	$ 19,276	$ 3,830	$ 15,446	$ 275,937	$ -	$ 275,937	$ 70,500	7.95	12.58%	10.00	10.00%	$ 1,943	$ 27,594	$ 3,525	$ 33,062	$ 29,051	-$ 4,010
1940	Tools, Shop & Garage Equipment	$ 59,985	$ 59,985	$ -	$ 635,340	$ -	$ 635,340	$ 190,500	-	0.00%	10.00	10.00%	$ -	$ 63,534	$ 9,525	$ 73,059	$ 69,089	-$ 3,970
1945	Measurement & Testing Equipment	$ 21,867	$ 21,867	$ -	$ 129,747	$ -	$ 129,747	$ -	-	0.00%	10.00	10.00%	$ -	$ 12,975	$ -	$ 12,975	$ 12,975	-$ 0
1945	Measurement & Testing Equipment - SCADA Hardware & Software	$ 869,756	$ 510,458	$ 359,298	$ 2,355,145	$ -	$ 2,355,145	$ 595,000	4.53	22.08%	15.00	6.67%	$ 79,315	$ 157,010	$ 19,833	$ 256,158	$ 209,167	-$ 46,992
1950	Power Operated Equipment	$ 175	$ 175	$ -	$ -	$ -	$ -	$ -	-	0.00%	10.00	10.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ 362,155	$ 362,155	$ -	$ 204,220	$ 7,957	$ 196,263	$ -	-	0.00%	8.00	12.50%	$ -	$ 24,533	$ -	$ 24,533	$ 27,606	$ 3,073
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ 1,033,828	$ 775,766	$ 258,062	$ 696,985	$ -	$ 696,985	$ 500,000	4.56	21.93%	10.00	10.00%	$ 56,593	$ 69,698	$ 25,000	$ 151,291	$ 148,035	-$ 3,257
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 - Poles	-$ 1,872,280	$ -	-$ 1,872,280	$ -	$ -	$ -	$ -	41.72	2.40%	45.00	2.22%	-$ 44,877	$ -	$ -	-$ 44,877	-$ 44,964	-$ 87
1995	Contributions & Grants - OH Conductor	-$ 246,834	$ -	-$ 246,834	$ -	$ -	$ -	$ -	55.20	1.81%	60.00	1.67%	-$ 4,472	$ -	$ -	-$ 4,472	-$ 4,483	-$ 11
1995	Contributions & Grants - UG Cable	-$ 3,397,063	$ -	-$ 3,397,063	$ -	$ -	$ -	$ -	33.62	2.97%	40.00	2.50%	-$ 101,043	$ -	$ -	-$ 101,043	-$ 100,194	$ 849
1995	Contributions & Grants - UG Switch	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	30.00	3.33%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants - Services	-$ 1,089,101	$ -	-$ 1,089,101	$ -	$ -	$ -	$ -	56.30	1.78%	60.00	1.67%	-$ 19,345	$ -	$ -	-$ 19,345	-$ 19,348	-$ 4
1995	Contributions & Grants - Transformers	-$ 2,617,776	-$ 5,373	-$ 2,612,403	$ -	$ -	$ -	$ -	38.92	2.57%	45.00	2.22%	-$ 67,122	$ -	$ -	-$ 67,122	-$ 67,426	-$ 304
1995	Contributions & Grants - Meters	-$ 209,268	$ -	-$ 209,268	$ -	$ -	$ -	$ -	20.76	4.82%	25.00	4.00%	-$ 10,080	$ -	$ -	-$ 10,080	-$ 10,296	-$ 216
2005	Property Under Capital Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2440	Deferred Revenue - Poles	$ -	$ -	$ -	-$ 1,609,741	$ -	-$ 1,609,741	-$ 881,000	-	0.00%	45.00	2.22%	$ -	-$ 35,772	-$ 9,789	-$ 45,561	-$ 45,130	$ 431
2440	Deferred Revenue - OH Switch	$ -	$ -	$ -	-$ 121,261	$ -	-$ 121,261	$ -	-	0.00%	30.00	3.33%	$ -	-$ 4,042	$ -	-$ 4,042	-$ 4,073	-$ 31
2440	Deferred Revenue - OH Conductor	$ -	$ -	$ -	-$ 2,640,389	$ -	-$ 2,640,389	-$ 1,277,450	-	0.00%	60.00	1.67%	$ -	-$ 44,006	-$ 10,645	-$ 54,652	-$ 54,789	-$ 137
2440	Deferred Revenue - Manholes	$ -	$ -	$ -	-$ 311,848	$ -	-$ 311,848	$ -	-	0.00%	50.00	2.00%	$ -	-$ 6,237	$ -	-$ 6,237	-$ 10,667	-$ 4,430
2440	Deferred Revenue - UG Cable	$ -	$ -	$ -	-$ 4,909,191	$ -	-$ 4,909,191	-$ 308,350	-	0.00%	40.00	2.50%	$ -	-$ 122,730	-$ 3,854	-$ 126,584	-$ 127,542	-$ 957
2440	Deferred Revenue - UG Switch	$ -	$ -	$ -	-$ 1,327,428	$ -	-$ 1,327,428	$ -	-	0.00%	30.00	3.33%	$ -	-$ 44,248	$ -	-$ 44,248	-$ 51,794	-$ 7,546
2440	Deferred Revenue - OH Service	$ -	$ -	$ -	-$ 636,878	$ -	-$ 636,878	-$ 427,300	-	0.00%	60.00	1.67%	$ -	-$ 10,615	-$ 3,561	-$ 14,175	-$ 12,735	$ 1,440
2440	Deferred Revenue - UG Service	$ -	$ -	$ -	-$ 1,910,023	$ -	-$ 1,910,023	-$ 330,000	-	0.00%	25.00	4.00%	$ -	-$ 76,401	-$ 6,600	-$ 83,001	-$ 44,832	$ 38,168
2440	Deferred Revenue - Transformers	$ -	$ -	$ -	-$ 1,765,162	$ -	-$ 1,765,162	-$ 1,673,900	-	0.00%	40.00	2.50%	$ -	-$ 44,129	-$ 20,924	-$ 65,053	-$ 57,110	$ 7,942

2440	Deferred Revenue - Spare Transformer	$ -	$ -	$ -	-$ 96,649	$ -	-$ 96,649	$ -	-	0.00%	30.00	3.33%	$ -	-$ 3,222	$ -	-$ 3,222	-$ 3,222	-$ 0
2440	Deferred Revenue - Meters	$ -	$ -	$ -	-$ 151,322	$ -	-$ 151,322	$ -	-	0.00%	25.00	4.00%	$ -	-$ 6,053	$ -	-$ 6,053	-$ 7,122	-$ 1,069
2440	Deferred Revenue - SCADA Hardware	$ -	$ -	$ -	-$ 72,308	$ -	-$ 72,308	$ -	-	0.00%	15.00	6.67%	$ -	-$ 4,821	$ -	-$ 4,821	-$ 4,821	$ 0
	Total	**$ 173,434,903**	**$ 9,460,228**	**$ 163,974,676**	**$ 133,260,486**	**$ 761,668**	**$ 132,498,818**	**$ 21,081,038**					**$ 5,910,011**	**$ 8,044,591**	**$ 632,254**	**$ 14,586,855**	**$ 12,779,291**	**-$ 1,807,564**

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).	2020	MIFRS
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)	$ 886,622	$ 886,622	$ -	$ 17,831,958	$ -	$ 17,831,958	$ 1,116,500	-	0.00%	5.00	20.00%	$ -	$ 3,566,392	$ 111,650	$ 3,678,042	$ 1,423,809	-$ 2,254,232
1611	Computer Software (Formally known as Account 1925)	$ -	$ 11,158,750	-$ 11,158,750	$ 11,796,790	$ -	$ 11,796,790	$ -	1.00	100.00%	10.00	10.00%	-$ 11,158,750	$ 1,179,679	$ -	-$ 9,979,070	$ 384,254	$ 10,363,325
1612	Land Rights (Formally known as Account 1906)	$ 30,889	$ -	$ 30,889	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 100,519	$ 56,985	$ 43,534	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings - Fixtures	$ -	$ -	$ -	$ 32,650	$ -	$ 32,650	$ -	-	0.00%	10.00	10.00%	$ -	$ 3,265	$ -	$ 3,265	$ 3,265	-$ 0
1808	Buildings - Roof	$ 7,385	$ 6,284	$ 1,102	$ -	$ -	$ -	$ -	1.34	74.63%	20.00	5.00%	$ 822	$ -	$ -	$ 822	$ 42	-$ 780
1808	Buildings - Structure	$ 24,725	$ 3,590	$ 21,134	$ 130,291	$ -	$ 130,291	$ -	33.34	3.00%	50.00	2.00%	$ 634	$ 2,606	$ -	$ 3,240	$ 2,789	-$ 450
1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV Protection Equip	$ 6,458,012	$ 2,290,970	$ 4,167,042	$ -	$ -	$ -	$ -	8.78	11.39%	20.00	5.00%	$ 474,606	$ -	$ -	$ 474,606	$ 316,107	-$ 158,499
1815	Transformer Station Equipment >50 kV Batteries	$ 576,240	$ 576,240	$ -	$ 99,331	$ 21,484	$ 77,847	$ -	-	0.00%	8.00	12.50%	$ -	$ 9,731	$ -	$ 9,731	$ 9,731	-$ 0
1815	Transformer Station Equipment >50 kV Transformer Stations	$ 4,629,707	$ -	$ 4,629,707	$ 1,790,427	$ -	$ 1,790,427	$ 275,000	35.76	2.80%	45.00	2.22%	$ 129,466	$ 39,787	$ 3,056	$ 172,309	$ 163,949	-$ 8,360
1815	Transformer Station Equipment >50 kV Ford Annex	$ 10,566,158	$ -	$ 10,566,158	$ 862,555	$ -	$ 862,555	$ -	32.87	3.04%	45.00	2.22%	$ 321,453	$ 19,168	$ -	$ 340,621	$ 390,668	$ 50,047
1820	Distribution Station Equipment <50 kV Batteries	$ 3,532	$ 3,532	$ -	$ -	$ -	$ -	$ -	-	0.00%	8.00	12.50%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV Transformer Stations	$ 1,129,879	$ -	$ 1,129,879	$ 30,248	$ -	$ 30,248	$ -	32.90	3.04%	45.00	2.22%	$ 34,343	$ 672	$ -	$ 35,015	$ 32,644	-$ 2,371
1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures - Wood Poles	$ 31,975,160	$ 128,389	$ 31,846,771	$ 17,877,684	$ -	$ 17,877,684	$ 4,808,940	37.59	2.66%	45.00	2.22%	$ 847,214	$ 397,282	$ 53,433	$ 1,297,928	$ 1,426,307	$ 128,379
1830	Poles, Towers & Fixtures - Concrete Poles	$ -	$ -	$ -	$ 4,224,115	$ -	$ 4,224,115	$ -	-	0.00%	50.00	2.00%	$ -	$ 84,482	$ -	$ 84,482	$ 84,682	$ 199
1830	Poles, Towers & Fixtures - Composite Poles	$ -	$ -	$ -	$ 149,852	$ -	$ 149,852	$ -	-	0.00%	80.00	1.25%	$ -	$ 1,873	$ -	$ 1,873	$ 1,879	$ 6
1830	Poles, Towers & Fixtures - OH Switches	$ 3,336,605	$ 244,558	$ 3,092,047	$ 7,044,440	$ -	$ 7,044,440	$ 461,780	35.18	2.84%	45.00	2.22%	$ 87,892	$ 156,543	$ 5,131	$ 249,566	$ 232,056	-$ 17,510
1830	Poles, Towers & Fixtures - OH Conductors	$ 16,333,699	$ -	$ 16,333,699	$ 24,302,769	$ -	$ 24,302,769	$ 2,433,420	53.22	1.88%	60.00	1.67%	$ 306,909	$ 405,046	$ 20,279	$ 732,234	$ 871,110	$ 138,876
1835	Overhead Conductors & Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1840	Underground Conduit - UG Switches	$ 5,299,579	$ -	$ 5,299,579	$ 8,638,088	$ -	$ 8,638,088	1,275,000.00	21.70	4.61%	30.00	3.33%	$ 244,220	$ 287,936	$ 21,250	$ 553,407	$ 547,808	-$ 5,598
1840	Underground Conduit - UG Cable	$ 12,748,937	$ -	$ 12,748,937	$ 14,663,842	$ -	$ 14,663,842	862,000.00	29.69	3.37%	40.00	2.50%	$ 429,402	$ 366,596	$ 10,775	$ 806,773	$ 831,913	$ 25,140
1840	Underground Conduit - Manholes	$ 19,284,949	$ -	$ 19,284,949	$ 3,571,723	$ -	$ 3,571,723	170,000.00	39.09	2.56%	50.00	2.00%	$ 493,347	$ 71,434	$ 1,700	$ 566,482	$ 579,019	$ 12,537
1845	Underground Conductors & Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1850	Line Transformers - Power	$ 32,430,143	$ 1,162,201	$ 31,267,942	$ 19,527,336	$ -	$ 19,527,336	$ 2,600,040	30.39	3.29%	40.00	2.50%	$ 1,028,889	$ 488,183	$ 32,501	$ 1,549,573	$ 1,512,633	-$ 36,940
1850	Line Transformers - Submersible	$ -	$ -	$ -	$ 1,050,000	$ -	$ 1,050,000	$ 690,000	-	0.00%	35.00	2.86%	$ -	$ 30,000	$ 9,857	$ 39,857	$ 35,108	-$ 4,749
1850	Line Transformers - Padmount	$ -	$ -	$ -	$ 780,000	$ -	$ 780,000	$ 255,000	-	0.00%	40.00	2.50%	$ -	$ 19,500	$ 3,188	$ 22,688	$ 16,438	-$ 6,250
1855	Services (Overhead)	$ 3,397,428	$ -	$ 3,397,428	$ 8,129,608	$ -	$ 8,129,608	$ 1,173,820	58.84	1.70%	60.00	1.67%	$ 57,740	$ 135,493	$ 9,782	$ 203,015	$ 195,447	-$ 7,569
1855	Services (Underground)	$ -	$ -	$ -	$ 5,238,757	$ -	$ 5,238,757	$ 705,000	-	0.00%	35.00	2.86%	$ -	$ 149,679	$ 10,071	$ 159,750	$ 144,689	-$ 15,061
1860	Meters	$ 2,734,088	$ 1,384,188	$ 1,349,900	$ 269,146	$ -	$ 269,146	$ -	8.45	11.83%	25.00	4.00%	$ 159,751	$ 10,766	$ -	$ 170,517	$ 90,935	-$ 79,582
1860	Meters - Wholesale	$ 740,786	$ 144,056	$ 596,730	$ 1,411,399	$ -	$ 1,411,399	$ 477,000	9.10	10.99%	15.00	6.67%	$ 65,575	$ 94,093	$ 15,900	$ 175,568	$ 150,384	-$ 25,184
1860	Meters (Smart Meters)	$ 5,621,789	$ 258,208	$ 5,363,581	$ 6,729,160	$ -	$ 6,729,160	$ 1,230,000	13.63	7.34%	15.00	6.67%	$ 393,513	$ 448,611	$ 41,000	$ 883,124	$ 924,509	$ 41,386
1905	Land	$ 1,322,514	$ 331,228	$ 991,286	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures - Fixtures	$ 426,282	$ 298,990	$ 127,292	$ 1,737,467	$ -	$ 1,737,467	$ 256,000	2.96	33.78%	10.00	10.00%	$ 43,004	$ 173,747	$ 12,800	$ 229,551	$ 192,641	-$ 36,910
1908	Buildings & Fixtures - Roof	$ 3,839,535	$ 3,693,565	$ 145,970	$ 426,946	$ -	$ 426,946	$ 30,000	3.73	26.81%	20.00	5.00%	$ 39,134	$ 21,347	$ 750	$ 61,231	$ 145,807	$ 84,575
1908	Buildings & Fixtures - Structure	$ 12,929,524	$ 595,482	$ 12,334,042	$ 2,302,431	$ -	$ 2,302,431	$ 981,500	39.57	2.53%	50.00	2.00%	$ 311,702	$ 46,049	$ 9,815	$ 367,565	$ 382,879	$ 15,313
1910	Leasehold Improvements	$ -	$ -	$ -	$ 365,330	$ -	$ 365,330	$ -	-	0.00%	10.00	10.00%	$ -	$ 36,533	$ -	$ 36,533	$ 29,033	-$ 7,500
1915	Office Furniture & Equipment (10 years)	$ 388,842	$ 346,149	$ 42,693	$ 706,818	$ -	$ 706,818	$ 250,000	1.00	100.00%	10.00	10.00%	$ 42,693	$ 70,682	$ 12,500	$ 125,875	$ 77,864	-$ 48,011
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)	$ 28,141	$ 28,141	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07) 5 Year Useful Life	$ 1,953,087	$ 1,953,087	$ -	$ 3,069,172	$ 674,775	$ 2,394,397	$ 602,500	-	0.00%	5.00	20.00%	$ -	$ 478,879	$ 60,250	$ 539,129	$ 530,350	-$ 8,779
1920	Computer Equip.-Hardware(Post Mar. 19/07) 10 Year Useful Life	$ -	$ -	$ -	$ 277,443	$ -	$ 277,443	$ -	-	0.00%	10.00	10.00%	$ -	$ 27,744	$ -	$ 27,744	$ 8,537	-$ 19,208
1930	Transportation Equipment Classes 4 & 5	$ -	$ -	$ -	$ 1,043,928	$ 4	$ 1,043,924	$ 458,400	-	0.00%	7.00	14.29%	$ -	$ 149,132	$ 32,743	$ 181,875	$ 176,510	-$ 5,365
1930	Transportation Equipment Class 7	$ -	$ -	$ -	$ 1,746,654	$ -	$ 1,746,654	$ 1,356,176	-	0.00%	9.00	11.11%	$ -	$ 194,073	$ 75,343	$ 269,416	$ 239,138	-$ 30,278
1930	Transportation Equipment Class 8	$ -	$ -	$ -	$ 368,723	$ -	$ 368,723	$ -	-	0.00%	10.00	10.00%	$ -	$ 36,872	$ -	$ 36,872	$ 36,872	$ 0
1930	Transportation Equipment Class 9	$ 190,357	$ -	$ 190,357	$ 96,821	$ 9,266	$ 87,555	$ -	11.78	8.49%	15.00	6.67%	$ 16,159	$ 5,837	$ -	$ 21,996	$ 19,793	-$ 2,204
1930	Transportation Equipment Specialty Equipment	$ 1,105,069	$ 516,275	$ 588,794	$ 60,736	$ -	$ 60,736	$ -	15.49	6.46%	20.00	5.00%	$ 38,011	$ 3,037	$ -	$ 41,048	$ 27,397	-$ 13,651
1935	Stores Equipment	$ 19,276	$ 3,830	$ 15,446	$ 346,437	$ -	$ 346,437	$ 74,500	7.95	12.58%	10.00	10.00%	$ 1,943	$ 34,644	$ 3,725	$ 40,312	$ 36,171	-$ 4,140
1940	Tools, Shop & Garage Equipment	$ 59,985	$ 59,985	$ -	$ 825,840	$ -	$ 825,840	$ 105,500	-	0.00%	10.00	10.00%	$ -	$ 82,584	$ 5,275	$ 87,859	$ 82,998	-$ 4,861
1945	Measurement & Testing Equipment	$ 21,867	$ 21,867	$ -	$ 129,747	$ -	$ 129,747	$ -	-	0.00%	10.00	10.00%	$ -	$ 12,975	$ -	$ 12,975	$ 12,975	-$ 0
1945	Measurement & Testing Equipment - SCADA Hardware & Software	$ 869,756	$ 510,458	$ 359,298	$ 2,950,145	$ -	$ 2,950,145	$ 265,000	4.53	22.08%	15.00	6.67%	$ 79,315	$ 196,676	$ 8,833	$ 284,825	$ 237,833	-$ 46,992
1950	Power Operated Equipment	$ 175	$ 175	$ -	$ -	$ -	$ -	$ -	-	0.00%	10.00	10.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ 362,155	$ 362,155	$ -	$ 196,263	$ 51,209	$ 145,053	$ -	-	0.00%	8.00	12.50%	$ -	$ 18,132	$ -	$ 18,132	$ 20,089	$ 1,958
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ 1,033,828	$ 927,326	$ 106,502	$ 1,196,985	$ -	$ 1,196,985	$ 500,000	3.69	27.10%	10.00	10.00%	$ 28,862	$ 119,698	$ 25,000	$ 173,561	$ 166,217	-$ 7,344
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 - Poles	-$ 1,872,280	$ -	-$ 1,872,280	$ -	$ -	$ -	$ -	41.72	2.40%	45.00	2.22%	-$ 44,877	$ -	$ -	-$ 44,877	-$ 44,964	-$ 87
1995	Contributions & Grants - OH Conductor	-$ 246,834	$ -	-$ 246,834	$ -	$ -	$ -	$ -	55.20	1.81%	60.00	1.67%	-$ 4,472	$ -	$ -	-$ 4,472	-$ 4,483	-$ 11

1995	Contributions & Grants - UG Cable	-$ 3,397,063	$ -	-$ 3,397,063	$ -	$ -	$ -	$ -	33.62	2.97%	40.00	2.50%	-$ 101,043	$ -	$ -	-$ 101,043	-$ 100,194	$ 849
1995	Contributions & Grants - UG Switch	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	30.00	3.33%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants - Services	-$ 1,089,101	$ -	-$ 1,089,101	$ -	$ -	$ -	$ -	56.30	1.78%	60.00	1.67%	-$ 19,345	$ -	$ -	-$ 19,345	-$ 19,348	-$ 4
1995	Contributions & Grants - Transformers	-$ 2,617,776	-$ 5,373	-$ 2,612,403	$ -	$ -	$ -	$ -	38.92	2.57%	45.00	2.22%	-$ 67,122	$ -	$ -	-$ 67,122	-$ 67,426	-$ 304
1995	Contributions & Grants - Meters	-$ 209,268	$ -	-$ 209,268	$ -	$ -	$ -	$ -	20.76	4.82%	25.00	4.00%	-$ 10,080	$ -	$ -	-$ 10,080	-$ 10,296	-$ 216
2005	Property Under Capital Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2440	Deferred Revenue - Poles	$ -	$ -	$ -	-$ 2,490,741	$ -	-$ 2,490,741	-$ 526,200	-	0.00%	45.00	2.22%	$ -	-$ 55,350	-$ 5,847	-$ 61,196	-$ 60,765	$ 431
2440	Deferred Revenue - OH Switch	$ -	$ -	$ -	-$ 121,261	$ -	-$ 121,261	$ -	-	0.00%	30.00	3.33%	$ -	-$ 4,042	$ -	-$ 4,042	-$ 4,073	-$ 31
2440	Deferred Revenue - OH Conductor	$ -	$ -	$ -	-$ 3,917,839	$ -	-$ 3,917,839	-$ 762,990	-	0.00%	60.00	1.67%	$ -	-$ 65,297	-$ 6,358	-$ 71,656	-$ 71,793	-$ 137
2440	Deferred Revenue - Manholes	$ -	$ -	$ -	-$ 311,848	$ -	-$ 311,848	$ -	-	0.00%	50.00	2.00%	$ -	-$ 6,237	$ -	-$ 6,237	-$ 10,667	-$ 4,430
2440	Deferred Revenue - UG Cable	$ -	$ -	$ -	-$ 5,217,541	$ -	-$ 5,217,541	-$ 184,170	-	0.00%	40.00	2.50%	$ -	-$ 130,439	-$ 2,302	-$ 132,741	-$ 133,698	-$ 957
2440	Deferred Revenue - UG Switch	$ -	$ -	$ -	-$ 1,327,428	$ -	-$ 1,327,428	$ -	-	0.00%	30.00	3.33%	$ -	-$ 44,248	$ -	-$ 44,248	-$ 51,794	-$ 7,546
2440	Deferred Revenue - OH Service	$ -	$ -	$ -	-$ 1,064,178	$ -	-$ 1,064,178	-$ 323,860	-	0.00%	60.00	1.67%	$ -	-$ 17,736	-$ 2,699	-$ 20,435	-$ 18,995	$ 1,440
2440	Deferred Revenue - UG Service	$ -	$ -	$ -	-$ 2,240,023	$ -	-$ 2,240,023	-$ 337,000	-	0.00%	25.00	4.00%	$ -	-$ 89,601	-$ 6,740	-$ 96,341	-$ 54,361	$ 41,980
2440	Deferred Revenue - Transformers	$ -	$ -	$ -	-$ 3,439,062	$ -	-$ 3,439,062	-$ 999,780	-	0.00%	40.00	2.50%	$ -	-$ 85,977	-$ 12,497	-$ 98,474	-$ 86,818	$ 11,656
2440	Deferred Revenue - Spare Transformer	$ -	$ -	$ -	-$ 96,649	$ -	-$ 96,649	$ -	-	0.00%	30.00	3.33%	$ -	-$ 3,222	$ -	-$ 3,222	-$ 3,222	-$ 0
2440	Deferred Revenue - Meters	$ -	$ -	$ -	-$ 151,322	$ -	-$ 151,322	$ -	-	0.00%	25.00	4.00%	$ -	-$ 6,053	$ -	-$ 6,053	-$ 7,122	-$ 1,069
2440	Deferred Revenue - Wholesale Meters	$ -	$ -	$ -	$ -	$ -	$ -	-$ 118,000	-	0.00%	15.00	6.67%	$ -	$ -	-$ 3,933	-$ 3,933	-$ 3,933	$ 0
2440	Deferred Revenue - SCADA Hardware	$ -	$ -	$ -	-$ 72,308	$ -	-$ 72,308	$ -	-	0.00%	15.00	6.67%	$ -	-$ 4,821	$ -	-$ 4,821	-$ 4,821	$ 0
	Total	**$ 173,434,903**	**$ 27,947,911**	**$ 145,486,992**	**$ 153,579,856**	**$ 756,738**	**$ 152,823,118**	**$ 20,161,076**					**-$ 5,729,088**	**$ 9,164,438**	**$ 556,229**	**$ 3,991,579**	**$ 12,036,509**	**$ 8,044,929**

File Number:	EB-2019-0032
Exhibit:	09/04/2019
Tab:	SS
Schedule:	
Page:	
Date:	15/04/2019

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	**2009 Historical Year**	**2010 Historical Year**	**2011 Historical Year**	**2012 Historical Year**	**2013 Historical Year**	**2014 Historical Year**	**2015 Historical Year**	**2016 Historical Year**	**2017 Historical Year**	**2018 Forecast**	**2019 Bridge Year**	**2020 Test Year**
Operational Costs	$ 2,428,126	$ 2,179,670	$ 2,168,958	$ 2,215,696	$ 2,241,488	$ 2,446,148	$ 2,648,198	$ 2,602,508	$ 7,269,859	$ 6,882,531	$ 7,698,671	$ 7,729,065
Maintenance Costs	$ 2,527,893	$ 2,574,239	$ 2,083,371	$ 1,941,200	$ 1,987,679	$ 2,014,312	$ 1,750,044	$ 2,028,985	$ 2,487,236	$ 2,942,835	$ 3,243,162	$ 3,174,613
Billing and Collecting	$ 1,265,826	$ 648,427	$ 1,277,901	$ 1,382,908	$ 1,215,699	$ 1,559,075	$ 1,347,818	$ 1,618,089	$ 2,472,105	$ 2,829,545	$ 3,049,494	$ 3,122,687
Community Relations	$ 39,117	$ 53,370	$ 106,603	$ 39,925	$ 48,192	$ 61,327	$ 48,725	$ 55,286	$ 132,385	$ 175,829	$ 182,709	$ 147,723
Administrative and General	$ 13,687,876	$ 16,002,774	$ 17,142,682	$ 20,836,210	$ 17,520,813	$ 18,998,119	$ 19,598,340	$ 19,803,284	$ 14,396,981	$ 14,692,318	$ 14,599,324	$ 15,173,728
Labour Burden	$ 1,668,877	$ 1,884,372	$ 1,938,645	$ 1,157,453	$ 1,417,734	$ 1,476,562	$ 1,518,077	$ 1,437,068	$ 1,300,197	$ 1,937,368	$ 1,800,921	$ 1,970,480
Material Burden	$ 1,025,693	$ 1,315,541	$ 459,896	$ 239,109	$ 260,269	$ 282,964	$ 424,417	$ 218,397	$ 281,605	$ 295,264	$ 555,474	$ 489,393
Trucking Burden	$ 813,026	$ 782,640	$ 768,389	$ 464,714	$ 457,416	$ 556,541	$ 577,048	$ 513,171	$ 510,484	$ 580,048	$ 520,000	$ 569,684
Total OM&A Before Capitalization (B)	$ 23,456,434	$ 25,441,033	$ 25,946,444	$ 28,277,215	$ 25,149,291	$ 27,395,049	$ 27,912,667	$ 28,276,788	$ 28,850,851	$ 30,335,737	$ 31,649,755	$ 32,377,372

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	**2009 Historical Year**	**2010 Historical Year**	**2011 Historical Year**	**2012 Historical Year**	**2013 Historical Year**	**2014 Historical Year**	**2015 Historical Year**	**2016 Historical Year**	**2017 Historical Year**	**2018 Historical Year**	**2019 Bridge Year**	**2020 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														
Labour Burden	$ 1,668,877	$ 1,884,372	$ 1,938,645	$ 1,157,453	$ 1,417,734	$ 1,476,562	$ 1,518,077	$ 1,437,068	$ 1,300,197	$ 1,937,368	$ 1,800,921	$ 1,970,480	Yes	Change from CGAAP to IFRS in 2012. Removed all indirect costs
Material Burden	$ 1,025,693	$ 1,315,541	$ 459,896	$ 239,109	$ 260,269	$ 282,964	$ 424,417	$ 218,397	$ 281,605	$ 295,264	$ 555,474	$ 489,393	Yes	Change from CGAAP to IFRS in 2012. Removed all indirect costs
Trucking Burden	$ 813,026	$ 782,640	$ 768,389	$ 464,714	$ 457,416	$ 556,541	$ 577,048	$ 513,171	$ 510,484	$ 580,048	$ 520,000	$ 569,684	Yes	Change from CGAAP to IFRS in 2012. Removed all indirect costs
Total Capitalized OM&A (A)	$ 3,507,596	$ 3,982,553	$ 3,166,929	$ 1,861,276	$ 2,135,420	$ 2,316,068	$ 2,519,542	$ 2,168,635	$ 2,092,285	$ 2,812,679	$ 2,876,394	$ 3,029,557		

% of Capitalized OM&A (=A/B)	15%	16%	12%	7%	8%	8%	9%	8%	7%	9%	9%	9%		

File Number:	EB-2019-0032
Exhibit:	21/03/2019
Tab:	SS
Schedule:	
Page:	
Date:	29/03/2019

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

For applicants that adopted IFRS on January 1, 2012 for financial reporting purposes

	2011	2012	2013	2014	2015	2016	2017	2018	2019 Bridge Year	2020 Rebasing Year
Reporting Basis	**CGAAP**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**
	Actual	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Forecast**	**Forecast**	**Forecast**
	$	$	$	$	$	$	$	$	$	
PP&E Values under CGAAP										
Opening net PP&E - Note 1	179,295,701	176,254,689	174,929,663	173,054,149	191,207,789	195,208,433	196,803,074	194,588,325	192,653,937	
Net Additions - Note 4	10,378,061	13,676,738	11,820,684	36,299,516	20,656,341	18,701,286	15,425,838	15,858,377	22,738,363	
Net Depreciation (amounts should be negative) - Note 4	(13,419,073)	(15,001,764)	(13,696,198)	(18,145,876)	(16,655,697)	(17,106,644)	(17,640,587)	(17,792,765)	(16,658,887)	
Closing net PP&E (1)	176,254,689	174,929,663	173,054,149	191,207,789	195,208,433	196,803,074	194,588,325	192,653,937	198,733,413	
PP&E Values under MIFRS (Starts from 2014, the transition year)										
Opening net PP&E - Note 1	179,295,701	179,636,724	182,701,205	183,423,199	203,842,666	209,777,579	213,743,585	213,809,164	214,572,728	
Net Additions - Note 4	10,260,981	11,592,871	9,631,583	33,774,430	17,671,696	16,334,278	13,213,067	14,524,363	21,081,038	
Net Depreciation (amounts should be negative) - Note 4	(9,919,958)	(8,528,390)	(8,909,589)	(13,354,962)	(11,736,783)	(12,368,273)	(13,147,489)	(13,760,799)	(12,779,291)	
Closing net PP&E (2)	179,636,724	182,701,205	183,423,199	203,842,666	209,777,579	213,743,585	213,809,164	214,572,728	222,874,475	
Difference in Closing net PP&E, former CGAAP vs. revised CGAAP	-3,382,035	-7,771,542	-10,369,050	-12,634,877	-14,569,147	-16,940,511	-19,220,839	-21,918,791	-24,141,061	

Effect on Deferral and Variance Account Rate Riders

Closing balance in Account 1575	- 24,141,061
Return on Rate Base Associated with Account 1575 balance at WACC - Note 2	- 7,263,563
Amount included in Deferral and Variance Account Rate Rider Calculation	- 31,404,624

WACC	6.02%
# of years of rate rider disposition period	5

Notes:

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

2 Return on rate base associated with deferred balance is calculated as:

the deferral account closing balance as of 2017 x WACC X # of years of rate rider disposition period

* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.

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

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

File Number:	EB-2019-0032
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

TO BE UPDATED AT DRAFT RATE ORDER STAGE

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%)	2015	2016	2017	2018	2019	Test Year 2020	2021	2022	2023	2024
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%)	2015	2016	2017	2018	2019	Test Year 2020	2021	2022	2023	2024
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)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

TO BE UPDATED AT DRAFT RATE ORDER STAGE

File Number:	EB-2019-0032
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

Appendix 2-FB

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

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

	2015			2016			2017			2018			2019		
		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial
	Total	6%	94%	Total	6%	94%	Total	6%	94%	Total	6%	94%	Total	6%	94%
Net Fixed Assets (average)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Incremental OM&A (on-going, N/A for Provincial Recovery)	$0	$ -		$0	$ -		$0	$ -		$0	$ -		$0	$ -	
Incremental OM&A (start-up, applicable for Provincial Recovery)	$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			$ -			$ -			$ -			$ -			$ -

	2020 Test Year			2021			2022			2023			2024		
		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial
	Total	6%	94%	Total	6%	94%	Total	6%	94%	Total	6%	94%	Total	6%	94%
Net Fixed Assets (average)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Incremental OM&A (on-going, N/A for Provincial Recovery)	$0	$ -		$0	$ -		$0	$ -		$0	$ -		$0	$ -	
Incremental OM&A (start-up, applicable for Provincial Recovery)	$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

	2015		2016		2017		2018		2019	
Income Tax	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

	2020 Test Year		2021		2022			2023			2024	
Income Tax	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial
							Total			Total		
Net Income - ROE on Rate Base	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -
Amortization (6% DB and 94% P)	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -
CCA (6% DB and 94% P)	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -
Taxable income	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -
Tax Rate (to be entered)												
Income Taxes Payable	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -
Gross Up												
Income Taxes Payable	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -
Grossed Up PILs	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -

Net Fixed Assets

		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Enter applicable amortization in years:	25										
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

		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
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		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

File Number:	EB-2019-0032
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

Appendix 2-FC

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

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

	2015			2016			2017			2018			2019		
	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	$ -	
Incremental OM&A (start-up, applicable for Provincial Recovery)	$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			$ -			$ -			$ -			$ -			$ -

	2020 Test Year			2021			2022			2023			2024		
	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	$ -	
Incremental OM&A (start-up, applicable for Provincial Recovery)	$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		2016		2017		2018		2019	
	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Income Tax	2020 Test Year		2021			2022			2023			2024	
	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		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

File Number:	EB-2019-0032
Exhibit:	15/04/2019
Tab:	pg
Schedule:	
Page:	
Date:	15/04/2019

Appendix 2-G
Service Reliability and Quality Indicators
2013 - 2017

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	1.019	0.813	1.066	0.968	0.730	0.942	0.808	1.061	0.645	0.724	0.881	0.813	1.066	0.802	0.730
SAIFI	2.428	1.911	1.996	2.119	1.751	2.292	1.849	1.878	1.470	1.697	2.198	1.911	1.996	1.882	1.751

5 Year Historical Average

	Including outages caused by loss of supply	Excluding outages caused by loss of supply	Excluding Major Event Days
SAIDI	0.919	0.836	0.858
SAIFI	2.041	1.837	1.948

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%	99.7%	100.0%	99.1%	100.0%	100.0%
High Voltage Connections	90.0%	N/A	100.0%	N/A	N/A	N/A
Telephone Accessibility	65.0%	82.2%	86.8%	75.5%	70.7%	78.2%
Appointments Met	90.0%	100.0%	100.0%	100.0%	100.0%	99.8%
Written Response to Enquires	80.0%	99.9%	99.2%	100.0%	100.0%	100.0%
Emergency Urban Response	80.0%	98.0%	98.0%	100.0%	100.0%	100.0%
Emergency Rural Response	80.0%	N/A	N/A	N/A	N/A	N/A
Telephone Call Abandon Rate	10.0%	2.1%	1.3%	2.8%	3.8%	3.9%
Appointment Scheduling	90.0%	100.0%	100.0%	100.0%	100.0%	98.5%
Rescheduling a Missed Appointment	100.0%	100.0%	N/A	100.0%	N/A	100.0%
Reconnection Performance Standard	85.0%	100.0%	100.0%	100.0%	100.0%	100.0%

File Number:	EB-2019-0032
Exhibit:	02/04/2019
Tab:	SS
Schedule:	
Page:	
Date:	02/04/2019

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

Appendix 2-H
Other Operating Revenue

USoA #	USoA Description	2009 Actual²	2010 Actual²	2011 Actual²	2012 Actual²	2013 Actual²	2014 Actual²	2015 Actual²	2016 Actual²	2017 Actual²	2018 Forecast	Bridge Year	Test Year
		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
4235	**Specific Service Charges**	$ 695,962	$ 811,478	$ 827,231	$ 774,719	$ 823,526	$ 730,944	$ 775,921	$ 1,152,888	$ 903,511	$ 575,027	$ 598,434	$ 675,108
4225	**Late Payment Charges**	$ 1,409,969	$ 1,196,729	$ 1,007,583	$ 1,132,028	$ 1,117,255	$ 552,868	$ 397,182	$ 404,245	$ 365,696	$ 391,988	$ 384,000	$ 384,000
4082	**Retail Services Revenues**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -				
4210	Rent from Electric Property	$ 450,701	$ 472,487	$ 490,635	$ 509,687	$ 516,699	$ 550,082	$ 568,106	$ 599,025	$ 628,275	$ 700,951	$ 759,212	$ 1,485,454
4215	Other Utility Operating income	$ 2,410	$ 2,336	$ 2,636	$ 9,631	$ 2,470	$ 4,990	$ 6,417	$ 2,369	$ 1,459	$ 615	$ -	$ -
4245	Government Assistance Directly	$ -	$ -	$ -	$ 24,119	$ 57,924	$ 95,530	$ 218,972	$ 269,949	$ 316,768	$ 351,095	$ 423,835	$ 512,060
4310	Regulatory Credit	$ -	$ -	$ (3,382,035)	$ (4,389,506)	$ (2,597,508)	$ (2,265,827)	$ (1,934,269)	$ (2,371,364)	$ (2,280,328)	$ (2,216,822)	$ (2,216,822)	$ -
4355	Gain-Disposition of Util. & Other Prop	$ 67,300	$ (296,639)	$ 115,033	$ 51,562	$ 159,805	$ 249,600	$ 397,951	$ 614,523	$ 522,382	$ 144,783	$ -	$ 576,062
4360	Loss-Disposition of Util. & Other Prop.	$ -	$ -	$ (270,092)	$ (578,572)	$ (452,882)	$ (435,716)	$ (471,151)	$ (477,105)	$ (458,577)	$ (142,565)	$ -	$ -
4375	Revenues from Non-Utility Operations	$ 12,506,800	$ 15,364,811	$ 15,730,173	$ 16,262,591	$ 22,319,943	$ 25,112,317	$ 25,175,906	$ 24,617,951	$ 23,066,217	$ 24,208,435	$ 23,583,937	$ 22,875,054
4380	Expenses of Non-Utility Operations	$ (11,006,320)	$ (13,275,260)	$ (13,982,450)	$ (14,079,870)	$ (22,700,586)	$ (23,767,956)	$ (23,500,181)	$ (23,528,545)	$ (22,038,804)	$ (23,505,838)	$ (22,903,727)	$ (22,224,672)
4390	Miscellaneous Non-Operating income	$ 295,911	$ 456,775	$ 288,329	$ 356,944	$ 519,514	$ 207,573	$ 187,927	$ 131,893	$ 85,944	$ 117,797	$ 102,280	$ 102,280
4398	Foreign Exchange G&L, incl. Amortization	$ 1,534	$ 388	$ 1,633	$ (1,324)	$ (5,572)	$ (4,513)	$ (4,245)	$ (14,238)	$ 2,754	$ (745)	$ -	$ -
4405	Interest and Dividend Income	$ (183,361)	$ -	$ -	$ -	$ -	$ -	$ -	$ 352,385	$ 456,663	$ 673,096	$ 440,000	$ 440,000
Specific Service Charges		$ 695,962	$ 811,478	$ 827,231	$ 774,719	$ 823,526	$ 730,944	$ 775,921	$ 1,152,888	$ 903,511	$ 575,027	$ 598,434	$ 675,108
Late Payment Charges		$ 1,409,969	$ 1,196,729	$ 1,007,583	$ 1,132,028	$ 1,117,255	$ 552,868	$ 397,182	$ 404,245	$ 365,696	$ 391,988	$ 384,000	$ 384,000
Other Operating Revenues		$ 453,111	$ 474,823	$ 493,271	$ 543,437	$ 577,093	$ 650,603	$ 793,495	$ 871,343	$ 946,502	$ 1,052,661	$ 1,183,047	$ 1,997,514
Other Income or Deductions		$ 1,681,863	$ 2,250,076	$ (1,499,409)	$ (2,378,177)	$ (2,757,285)	$ (904,522)	$ (148,063)	$ (674,499)	$ (643,749)	$ (721,859)	$ (994,332)	$ 1,768,724
Total		$ 4,240,904	$ 4,733,106	$ 828,676	$ 72,007	-$ 239,412	$ 1,029,893	$ 1,818,535	$ 1,753,977	$ 1,571,960	$ 1,297,817	$ 1,171,150	$ 4,825,347

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.

Account 4235 - Specific Service Charges

	2009 Actual²	2010 Actual²	2011 Actual²	2012 Actual²	2013 Actual²	2014 Actual²	2015 Actual²	2016 Actual²	2017 Actual²	2018 Forecast	Bridge Year	Test Year
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Missed Service Appt - Other	$ 65	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Change of Occupancy	$ 379,770	$ 366,720	$ 359,820	$ 371,580	$ 358,860	$ 316,401	$ 380,370	$ 416,550	$ 402,982	$ 352,985	$ 376,000	$ 376,000
Customer Trouble Calls	$ 3,502	$ 4,295	$ -	$ -	$ 30	$ 60	$ 160	$ 90	$ 125	$ 95	$ -	$ -
After Hours Connection	$ 20,930	$ 15,405	$ 13,780	$ 11,765	$ 11,570	$ 9,880	$ 10,820	$ 14,235	$ 15,080	$ 12,504	$ 14,658	$ 14,658
Lawyer Statement fee	$ 7,016	$ 19,557	$ 7,327	$ 7,142	$ 7,134	$ 6,915	$ 6,772	$ 6,217	$ 5,327	$ 5,464	$ 4,775	$ 4,775
History Billing fees	$ 4,692	$ 7,248	$ 894	$ 376	$ 766	$ 230	$ 94	$ 671	$ 244	$ 412	$ 567	$ 567
Reconnection Charges	$ 91,780	$ 80,015	$ 54,445	$ 52,910	$ 45,175	$ 32,695	$ 75,205	$ 123,240	$ 44,135	$ 42,442	$ 68,133	$ 68,133
NSF Cheque Charges	$ 6,347	$ 9,481	$ 4,160	$ 3,247	$ 3,225	$ 2,394	$ 2,359	$ 2,003	$ 2,562	$ 2,480	$ 2,639	$ 2,639
Credit Check Revenue	$ 7,323	$ 18,510	$ 6,124	$ 5,542	$ 2,333	$ 1,657	$ 2,296	$ 2,654	$ 2,256	$ 1,751	$ 2,216	$ 2,216
Missed Service App't	$ 4,160	$ 3,640	$ 5,590	$ 4,355	$ 1,885	$ 585	$ 1,655	$ 4,160	$ 1,040	$ 1,430	$ 2,080	$ 2,080
Special Meter Reads	$ 3,000	$ 1,320	$ 540	$ 2,910	$ 3,300	$ 4,560	$ 8,550	$ 3,780	$ 8,670	$ 4,305	$ 5,770	$ 5,770
Meter Dispute Charge	$ 360	$ 450	$ 270	$ 30	$ 240	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dispute Test Revenue	$ 50	$ 100	$ -	$ -	$ -	$ 120	$ 60	$ 450	$ 90	$ -	$ -	$ -
Dispute Test Com TT	$ -	$ -	$ -	$ 540	$ -	$ 180	$ -	$ -	$ -	$ 180	$ -	$ -
Dispute test rev - commercial	$ 105	$ -	$ -	$ -	$ -	$ 30	$ 105	$ 105	$ -	$ -	$ -	$ -
Same Day Open Trench	$ 689	$ -	$ 170	$ 170	$ 170	$ 680	$ 1,530	$ 7,650	$ 4,080	$ 2,890	$ -	$ -
Pulling Post-Dated Cheques	$ 5	$ 5	$ 15	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 166,168	$ 284,576	$ 371,938	$ 307,209	$ 375,251	$ 337,295	$ 265,672	$ 540,535	$ 381,612	$ 110,206	$ 79,477	$ 79,477
Microfit - fixed Monthly Charge	$ -	$ 156	$ 2,158	$ 6,943	$ 13,588	$ 17,262	$ 20,273	$ 30,547	$ 35,307	$ 37,882	$ 42,120	$ 44,544
Cellular Meter Read Charge												$ 74,250
Total	$ 695,962	$ 811,478	$ 827,231	$ 774,719	$ 823,526	$ 730,944	$ 775,921	$ 1,152,888	$ 903,511	$ 575,027	$ 598,434	$ 675,108
	-	-	-	-	-	-	-	-	-	-	-	-

Account 4225 - Late Payment Charges

	2009 Actual²	2010 Actual²	2011 Actual²	2012 Actual²	2013 Actual²	2014 Actual²	2015 Actual²	2016 Actual²	2017 Actual²	2018 Forecast	Bridge Year	Test Year
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Late Payment Charges	$ 726,458	$ 592,139	$ 450,693	$ 441,636	$ 461,659	$ 396,531	$ 397,897	$ 405,155	$ 363,476	$ 391,438	$ 384,000	$ 384,000
Collection Charges	$ 683,511	$ 604,590	$ 556,890	$ 690,392	$ 655,596	$ 156,337	$ (715)	$ (910)	$ 2,220	$ 550	$ -	$ -
Total	$ 1,409,969	$ 1,196,729	$ 1,007,583	$ 1,132,028	$ 1,117,255	$ 552,868	$ 397,182	$ 404,245	$ 365,696	$ 391,988	$ 384,000	$ 384,000
	-	-	-	-	-	-	-	-	-	-	-	-

Account 4210 - Rent from Electric Property

	2009 Actual²	2010 Actual²	2011 Actual²	2012 Actual²	2013 Actual²	2014 Actual²	2015 Actual²	2016 Actual²	2017 Actual²	2018 Forecast	Bridge Year	Test Year
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Rental income - Poles	$ 440,865	$ 464,359	$ 482,507	$ 501,559	$ 508,572	$ 541,955	$ 559,978	$ 588,135	$ 618,331	$ 689,033	$ 743,503	$ 1,469,745
Rental income - Property	$ 9,836	$ 8,128	$ 8,128	$ 8,128	$ 8,128	$ 8,128	$ 8,128	$ 10,890	$ 9,944	$ 11,918	$ 15,708	$ 15,708
Total	$ 450,701	$ 472,487	$ 490,635	$ 509,687	$ 516,699	$ 550,082	$ 568,106	$ 599,025	$ 628,275	$ 700,951	$ 759,212	$ 1,485,454
	-	-	-	-	-	-	-	-	-	-	-	-

Account 4215 - Other Utility Operating income

	2009 Actual²	2010 Actual²	2011 Actual²	2012 Actual²	2013 Actual²	2014 Actual²	2015 Actual²	2016 Actual²	2017 Actual²	2018 Forecast	Bridge Year	Test Year
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Discounts Earned	$ 2,410	$ 2,336	$ 2,636	$ 9,631	$ 2,470	$ 4,990	$ 6,417	$ 2,369	$ 1,459	$ 615	$ -	$ -
Total	$ 2,410	$ 2,336	$ 2,636	$ 9,631	$ 2,470	$ 4,990	$ 6,417	$ 2,369	$ 1,459	$ 615	$ -	$ -
	-	-	-	-	-	-	-	-	-	-	-	-

Account 4245 - Government Assistance Directly

	2009 Actual²	2010 Actual²	2011 Actual²	2012 Actual²	2013 Actual²	2014 Actual²	2015 Actual²	2016 Actual²	2017 Actual²	2018 Forecast	Bridge Year	Test Year
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Deferred Revenue Depreciation	$ -	$ -	$ -	$ 24,119	$ 57,924	$ 95,530	$ 218,972	$ 269,949	$ 316,768	$ 351,095	$ 423,835	$ 512,060
Total	$ -	$ -	$ -	$ 24,119	$ 57,924	$ 95,530	$ 218,972	$ 269,949	$ 316,768	$ 351,095	$ 423,835	$ 512,060
	-	-	-	-	-	-	-	-	-	-	-	-

Account 4310 - Regulatory Credit

	2009 Actual²	2010 Actual²	2011 Actual²	2012 Actual²	2013 Actual²	2014 Actual²	2015 Actual²	2016 Actual²	2017 Actual²	2018 Forecast	Bridge Year	Test Year
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Regulatory PP&E Adjustment due to conversion to MIFRS	$ -	$ -	$ (3,382,035)	$ (4,389,506)	$ (2,597,508)	$ (2,265,827)	$ (1,934,269)	$ (2,371,364)	$ (2,280,328)	$ (2,216,822)	$ (2,216,822)	$ -
Total	$ -	$ -	-$ 3,382,035	-$ 4,389,506	-$ 2,597,508	-$ 2,265,827	-$ 1,934,269	-$ 2,371,364	-$ 2,280,328	-$ 2,216,822	-$ 2,216,822	$ -
	-	-	-	-	-	-	-	-	-	-	-	-

Account 4355 - Gain-Disposition of Util. & Other Prop

	2009 Actual²	2010 Actual²	2011 Actual²	2012 Actual²	2013 Actual²	2014 Actual²	2015 Actual²	2016 Actual²	2017 Actual²	2018 Forecast	Bridge Year	Test Year
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Gain or loss on Sale of Assets	$ 67,300	$ (296,639)	$ -	$ -	$ -	$ -	$ -	$ -				
Asset Retirement Revenue	$ -	$ -	$ 115,033	$ 51,562	$ 159,805	$ 249,600	$ 397,951	$ 614,523	$ 522,382	$ 144,783	$ -	$ 576,062
Total	$ 67,300	$ 296,639	$ 115,033	$ 51,562	$ 159,805	$ 249,600	$ 397,951	$ 614,523	$ 522,382	$ 144,783	$ -	$ 576,062
	-	-	-	-	-	-	-	-	-	-	-	-

Account 4360 - Loss-Disposition of Util. & Other Prop

	2009 Actual²	2010 Actual²	2011 Actual²	2012 Actual²	2013 Actual²	2014 Actual²	2015 Actual²	2016 Actual²	2017 Actual²	2018 Forecast	Bridge Year	Test Year
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Deferred Revenue Gain or loss	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,558	$ -	$ -	$ -	$ -	$ -
Gain or loss on Sale of Assets	$ -	$ -	$ (270,092)	$ (578,572)	$ (452,882)	$ (435,716)	$ (501,708)	$ (477,105)	$ (458,577)	$ (142,565)	$ -	$ -
Total	$ -	$ -	-$ 270,092	-$ 578,572	-$ 452,882	-$ 435,716	-$ 471,151	-$ 477,105	-$ 458,577	-$ 142,565	$ -	$ -
	-	-	-	-	-	-	-	-	-	-	-	-

Account 4375 - Revenues from Non-Utility Operations

	2009 Actual²	2010 Actual²	2011 Actual²	2012 Actual²	2013 Actual²	2014 Actual²	2015 Actual²	2016 Actual²	2017 Actual²	2018 Forecast	Bridge Year	Test Year
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Shared Services Cost Allocation recovery	$ 10,852,217	$ 12,825,867	$ 13,116,857	$ 13,494,837	$ 20,668,252	$ 23,021,092	$ 23,059,209	$ 23,051,679	$ 21,684,366	$ 23,126,122	$ 22,514,505	$ 21,861,824
Return on Non-Regulated Assets	$ 1,448,573	$ 2,022,850	$ 1,793,468	$ 2,215,050	$ 1,092,569	$ 1,261,633	$ 1,201,949	$ 1,171,127	$ 710,307	$ 658,464	$ 640,006	$ 611,717
Services Provided To Others	$ 206,010	$ 516,094	$ 367,173	$ 255,466	$ 190,623	$ 397,414	$ 615,442	$ 83,663	$ 393,463	$ 96,433	$ 89,412	$ 89,412
CDM Related			$ 452,674	$ 297,238	$ 368,499	$ 432,178	$ 299,307	$ 311,482	$ 278,081	$ 327,416	$ 340,015	$ 312,101
Total	$ 12,506,800	$ 15,364,811	$ 15,730,173	$ 16,262,591	$ 22,319,943	$ 25,112,317	$ 25,175,906	$ 24,617,951	$ 23,066,217	$ 24,208,435	$ 23,583,937	$ 22,875,054
	-	-	-	-	-	-	-	-	-	-	-	-

Account 4380 - Expenses of Non-Utility Operations

	2009 Actual²	2010 Actual²	2011 Actual²	2012 Actual²	2013 Actual²	2014 Actual²	2015 Actual²	2016 Actual²	2017 Actual²	2018 Forecast	Bridge Year	Test Year
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Shared Services Cost Allocation	$ (10,006,046)	$ (11,372,268)	$ (11,224,330)	$ (12,144,758)	$ (19,331,062)	$ (21,232,699)	$ (21,154,607)	$ (21,075,471)	$ (19,608,014)	$ (20,996,330)	$ (20,881,525)	$ (20,631,215)
Shared Services Cost Allocation - Depreciation	$ (639,424)	$ (1,476,592)	$ (1,880,472)	$ (1,323,516)	$ (1,275,134)	$ (1,760,417)	$ (1,881,105)	$ (1,955,306)	$ (2,044,678)	$ (2,086,934)	$ (1,598,020)	$ (1,195,649)
Shared Services Cost Allocation - interest	$ (206,747)	$ 22,993	$ (12,055)	$ (26,563)	$ (62,056)	$ (27,976)	$ (23,496)	$ (20,903)	$ (31,675)	$ (42,859)	$ (34,960)	$ (34,960)
Expenses of Non-utility Operations	$ (154,104)	$ (449,393)	$ (441,148)	$ (315,408)	$ (1,703,887)	$ (347,781)	$ (162,346)	$ (187,170)	$ (89,286)	$ (71,799)	$ (70,634)	$ (71,676)
CDM Related			$ (424,445)	$ (269,626)	$ (328,447)	$ (399,084)	$ (278,626)	$ (289,695)	$ (265,151)	$ (307,917)	$ (318,588)	$ (291,171)
Total	-$ 11,006,320	-$ 13,275,260	-$ 13,982,450	-$ 14,079,870	-$ 22,700,586	-$ 23,767,956	-$ 23,500,181	-$ 23,528,545	-$ 22,038,804	-$ 23,505,838	-$ 22,903,727	-$ 22,224,672
	-	-	-	-	-	-	-	-	-	-	-	-

Account 4390 - Miscellaneous Non-Operating income

	2009 Actual²	2010 Actual²	2011 Actual²	2012 Actual²	2013 Actual²	2014 Actual²	2015 Actual²	2016 Actual²	2017 Actual²	2018 Forecast	Bridge Year	Test Year
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Disposal Of Concrete Poles	$ 1,995	$ 1,520	$ 3,800	$ 2,287	$ 3,515	$ 3,230	$ 3,800	$ 3,705	$ 3,610	$ 4,465	$ 2,280	$ 2,280
Sale Of Scrap material	$ 290,316	$ 454,955	$ 284,529	$ 354,657	$ 515,999	$ 204,343	$ 184,127	$ 128,188	$ 82,334	$ 113,332	$ 100,000	$ 100,000
Utilismart Web Charge	$ 3,600	$ 300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ 295,911	$ 456,775	$ 288,329	$ 356,944	$ 519,514	$ 207,573	$ 187,927	$ 131,893	$ 85,944	$ 117,797	$ 102,280	$ 102,280
	-	-	-	-	-	-	-	-	-	-	-	-

Account 4398 - Foreign Exchange G&L, incl. Amortization

	2009 Actual²	2010 Actual²	2011 Actual²	2012 Actual²	2013 Actual²	2014 Actual²	2015 Actual²	2016 Actual²	2017 Actual²	2018 Forecast	Bridge Year	Test Year
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Foreign Exchange Gains / Losses	$ 1,534	$ 388	$ 1,633	$ (1,324)	$ (5,572)	$ (4,513)	$ (4,245)	$ (14,238)	$ 2,754	$ (745)	$ -	$ -
Total	$ 1,534	$ 388	$ 1,633	-$ 1,324	-$ 5,572	-$ 4,513	-$ 4,245	-$ 14,238	$ 2,754	-$ 745	$ -	$ -
	-	-	-	-	-	-	-	-	-	-	-	-

Account 4405 - Interest and Dividend Income

	2009 Actual²	2010 Actual²	2011 Actual²	2012 Actual²	2013 Actual²	2014 Actual²	2015 Actual²	2016 Actual²	2017 Actual²	2018 Forecast	Bridge Year	Test Year
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Short-term Investment Interest								$ 145,617	$ 197,441	$ 185,427		
Bank Deposit Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 204,408	$ 259,222	$ 487,668	$ 440,000	$ 440,000
Miscellaneous Interest Revenue	$ (183,361)	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,361				
Sinking fund Investment Interest												
Total	-$ 183,361	$ -	$ -	$ -	$ -	$ -	$ -	$ 352,385	$ 456,663	$ 673,096	$ 440,000	$ 440,000
	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

1 List and specify any other interest revenue.

2 In the transition year to IFRS, the applicant is to present information in both MIFRS and CGAAP. 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.

2021

File Number:	EB-2019-0032
Exhibit:	13/12/2018
Tab:	cr
Schedule:	
Page:	
Date:	01/04/2019

Appendix 2-I
Load Forecast CDM Adjustment Work Form (2019)

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 some

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: 151,300,000	2015	2016	2017	2018	2019	2020	Total
%							
2015 CDM Programs						6.61%	12.59%
2016 CDM Programs						12.14%	23.12%
2017 CDM Programs						17.81%	17.81%
2018 CDM Programs						38.69%	38.69%
2019 CDM Programs						49.49%	49.49%
2020 CDM Programs						48.79%	48.79%
Total in Year						**173.53%**	**190.49%**
kWh							
2015 CDM Programs	19,705,953.00	19,508,283.00	19,082,774.00	19,079,218.00	19,067,389.00	19,051,517.00	19,051,517.00
2016 CDM Programs		34,921,755.00	34,883,632.00	35,016,282.00	34,976,159.00	34,976,159.00	34,976,159.00
2017 CDM Programs			29,666,289.00	26,948,608.00	26,948,279.00	26,944,423.00	26,944,423.00
2018 CDM Programs				58,568,771.00	58,568,771.00	58,540,219.00	58,540,219.00
2019 CDM Programs					74,952,989.00	74,881,946.00	74,881,946.00
2020 CDM Programs						73,824,570.00	73,824,570.00
Total in Year	19,705,953.00	54,430,038.00	83,632,695.00	139,612,879.00	214,513,587.00	**288,218,834.00**	**151,300,000.00**
						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

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 has

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	**74,637,129**	**37,637,129**	**37,000,000**	
2011 CDM program	**12,031,917**	**9,025,360**	**3,006,557**	
2012 CDM program	**19,559,062**	**16,940,525**	**2,618,537**	
2013 CDM program	**27,894,354**	**21,421,600**	**6,472,754**	
2014 CDM program	**28,505,105**	**22,680,940**	**5,824,165**	
2015 CDM program	**27,009,259**	**19,705,953**	**7,303,306**	
2016 CDM program	**41,104,913**	**34,921,755**	**6,183,158**	
2006 to 2016 OPA CDM programs: Persistence to 2018.	230,741,739	162,333,262	68,408,477	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	1	0.5	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)	19,067,389.00	34,976,159.00	26,948,279.00	58,568,771.00	74,952,989.00	73,824,570.00	**288,338,157.00**
Manual Adjustment for 2019 Load Forecast (billed basis)	-	-	13,474,139.50	58,568,771.00	74,952,989.00	36,912,285.00	183,908,184.50
Manual Adjustment for 2019 LDC-only CDM programs (billed basis)							
Total Manual Forecast to Load Forecast	-	-	13,474,139.50	58,568,771.00	74,952,989.00	36,912,285.00	**183,908,184.50**
Proposed Loss Factor (TLF)	3.77%	Format: X.XX%					
Manual Adjustment for 2019 Load Forecast (system purchased basis)	-	-	13,982,114.56	60,776,813.67	77,778,716.69	38,303,878.14	**190,841,523.06**

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

File Number:	EB-2019-0032
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

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 (for 2020 Cost of Service)	Customers / Connections		Consumption (kWh) [3]			Demand (kW or kVA)			Revenues	
				Weather-actual	Weather-normalized		Weather-actual	Weather-normalized		Weather-actual	Weather-normalized
Historical	2014	Actual		Actual	Actual [1]		Actual	Actual [1]		Actual	
Historical	2015	Actual		Actual	Actual [1]		Actual	Actual [1]		Actual	
Historical	2016	Actual	Board-approved [2]	Actual	Actual [1]	Board-approved [2]	Actual	Actual [1]	Board-approved [2]	Actual	
Historical	2017	Actual		Actual	Actual [1]		Actual	Actual [1]		Actual	
Historical	2018	Actual		Actual	Actual [1]		Actual	Actual [1]		Actual	
Bridge Year (Forecast)	2019	Forecast			Forecast			Forecast			Forecast
Test Year (Forecast)	2020	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.

File Number:	0
Exhibit:	12/04/2019
Tab:	reg/finance
Schedule:	
Page:	2019-04-04 copy/paste
Date:	13/04/2019

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 2020 Cost of Service		Consumption (kWh) [3] Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	2009	Actual	2,381,532,329	2,454,693,020	Board Approved	2,596,512,398
Historical	2010	Actual	2,521,864,890	2,500,489,529		
Historical	2011	Actual	2,500,918,608	2,479,507,609		
Historical	2012	Actual	2,480,837,615	2,477,871,786		
Historical	2013	Actual	2,450,616,245	2,451,029,476		
Historical	2014	Actual	2,463,137,594	2,441,447,556		
Historical	2015	Actual	2,397,631,611	2,405,193,061		
Historical	2016	Actual	2,471,215,846	2,425,111,572		
Historical	2017	Actual	2,367,940,087	2,409,664,890		
Historical	2018	Forecast		2,373,403,713		
Bridge Year	2019	Forecast		2,307,487,797		
Test Year	2020	Forecast		2,230,875,607		

Variance Analysis	Year	Year-over-year		Versus Board-approved
	2009			
	2010	5.9%	1.9%	
	2011	-0.8%	-0.8%	
	2012	-0.8%	-0.1%	
	2013	-1.2%	-1.1%	
	2014	0.5%	-0.4%	
	2015	-2.7%	-1.5%	
	2016	3.1%	0.8%	
	2017	-4.2%	-0.6%	
	2018		-1.5%	
	2019		-2.8%	
	2020		-3.3%	
	Geometric Mean	-0.1%	-1.0%	

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 2020 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	2009	Actual	76,419	Board Approved	76,317	Actual	604,635,109	633,139,855	Board Approved	641,214,701	Actual	7,912	8,285	Board Approved	8,402
Historical	2010	Actual	76,605			Actual	647,490,325	632,779,819			Actual	8,452	8,260		
Historical	2011	Actual	76,747			Actual	636,991,611	627,174,930			Actual	8,300	8,172		
Historical	2012	Actual	77,099			Actual	631,309,636	623,752,589			Actual	8,188	8,090		
Historical	2013	Actual	77,452			Actual	617,011,741	615,747,794			Actual	7,966	7,950		
Historical	2014	Actual	77,950			Actual	598,157,531	609,647,386			Actual	7,674	7,821		
Historical	2015	Actual	78,321			Actual	593,984,431	605,580,784			Actual	7,584	7,732		
Historical	2016	Actual	78,812			Actual	619,568,738	600,056,235			Actual	7,861	7,614		

	Year		Customers	Board Approved		Consumption (kWh) Actual (Weather actual)	Consumption (kWh) Weather-normalized	Board Approved		Consumption per Customer Actual (Weather actual)	Consumption per Customer Weather-normalized	Board Approved
Historical	*2017*	Actual	79,325		Actual	583,858,255	584,339,743		Actual	7,360	7,366	
Historical	*2018*	Forecast	79,646		Forecast		570,743,706		Forecast		7,166	
Bridge Year	*2019*	Forecast	79,969		Forecast		562,297,710		Forecast		7,031	
Test Year	*2020*	Forecast	80,293		Forecast		555,916,913		Forecast		6,924	

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
	2009			*2009*				*2009*			
	2010	0.2%		*2010*	7.1%	-0.1%		*2010*	6.8%	-0.3%	
	2011	0.2%		*2011*	-1.6%	-0.9%		*2011*	-1.8%	-1.1%	
	2012	0.5%		*2012*	-0.9%	-0.5%		*2012*	-1.3%	-1.0%	
	2013	0.5%		*2013*	-2.3%	-1.3%		*2013*	-2.7%	-1.7%	
	2014	0.6%		*2014*	-3.1%	-1.0%		*2014*	-3.7%	-1.6%	
	2015	0.5%		*2015*	-0.7%	-0.7%		*2015*	-1.2%	-1.1%	
	2016	0.6%		*2016*	4.3%	-0.9%		*2016*	3.7%	-1.5%	
	2017	0.7%		*2017*	-5.8%	-2.6%		*2017*	-6.4%	-3.2%	
	2018	0.4%		*2018*		-2.3%		*2018*		-2.7%	
	2019	0.4%		*2019*		-1.5%		*2019*		-1.9%	
	2020	0.4%	5.21%	*2020*		-1.1%	-13.30%	*2020*		-1.5%	-17.60%
	Geometric Mean	0.5%		Geometric Mean	-0.5%	-1.3%		Geometric Mean	-1.0%	-1.8%	

	Calendar Year (for 2020 Cost of Service		Revenues			
Historical	*2009*	Actual	$	21,658,067	Board Approved	$ 22,100,611
Historical	*2010*	Actual	$	22,978,356		
Historical	*2011*	Actual	$	22,810,643		
Historical	*2012*	Actual	$	23,603,838		
Historical	*2013*	Actual	$	23,260,221		
Historical	*2014*	Actual	$	27,085,197		
Historical	*2015*	Actual	$	23,014,728		
Historical	*2016*	Actual	$	24,593,913		
Historical	*2017*	Actual	$	24,582,093		
Historical	*2018*	Forecast	$	25,444,472		
Bridge Year (Foreca	*2019*	Forecast	$	25,597,086		
Test Year (Forecast	*2020*	Forecast	$	27,177,843		

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved
	2009		
	2010	6.1%	
	2011	-0.7%	
	2012	3.5%	
	2013	-1.5%	
	2014	16.4%	
	2015	-15.0%	
	2016	6.9%	
	2017	0.0%	
	2018	3.5%	
	2019	0.6%	
	2020	6.2%	22.97%
	Geometric Mean	2.3%	

2 Customer Class: GS < 50 kW

Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kWh

	Calendar Year (for 2020 Cost of Service		Customers				Consumption (kWh) [3] Actual (Weather actual)	Consumption (kWh) Weather-normalized		Weather-normalized		Consumption (kWh) per Customer Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2009*	Actual	6,970	Board Approved	7,013	Actual	220,940,436	227,638,352	Board Approved	238,998,501	Actual	31,698	32,659	Board Approved	34,079
Historical	*2010*	Actual	6,948			Actual	223,232,846	221,727,261			Actual	32,129	31,912		
Historical	*2011*	Actual	6,929			Actual	218,915,072	217,211,191			Actual	31,594	31,348		
Historical	*2012*	Actual	6,922			Actual	216,236,229	215,585,910			Actual	31,239	31,145		
Historical	*2013*	Actual	6,946			Actual	217,023,476	212,592,549			Actual	31,247	30,609		
Historical	*2014*	Actual	7,014			Actual	212,401,262	210,177,338			Actual	30,282	29,965		
Historical	*2015*	Actual	7,055			Actual	207,733,155	207,195,683			Actual	29,447	29,371		
Historical	*2016*	Actual	7,080			Actual	208,239,182	205,569,756			Actual	29,414	29,037		
Historical	*2017*	Actual	7,109			Actual	199,190,043	205,390,646			Actual	28,020	28,893		
Historical	*2018*	Forecast	7,116			Forecast		201,833,099			Forecast		28,363		
Bridge Year	*2019*	Forecast	7,124			Forecast		198,127,913			Forecast		27,813		
Test Year	*2020*	Forecast	7,131			Forecast		195,457,487			Forecast		27,410		

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
	2009			2009				2009			
	2010	-0.3%		2010	1.0%	-2.6%		2010	1.4%	-2.3%	
	2011	-0.3%		2011	-1.9%	-2.0%		2011	-1.7%	-1.8%	
	2012	-0.1%		2012	-1.2%	-0.7%		2012	-1.1%	-0.6%	
	2013	0.3%		2013	0.4%	-1.4%		2013	0.0%	-1.7%	
	2014	1.0%		2014	-2.1%	-1.1%		2014	-3.1%	-2.1%	
	2015	0.6%		2015	-2.2%	-1.4%		2015	-2.8%	-2.0%	
	2016	0.4%		2016	0.2%	-0.8%		2016	-0.1%	-1.1%	
	2017	0.4%		2017	-4.3%	-0.1%		2017	-4.7%	-0.5%	
	2018	0.1%		2018		-1.7%		2018		-1.8%	
	2019	0.1%		2019		-1.8%		2019		-1.9%	
	2020	0.1%	1.68%	2020		-1.3%	-18.22%	2020		-1.5%	-19.57%
	Geometric Mean	0.2%		Geometric Mean	-1.5%	-1.5%		Geometric Mean	-1.5%	-1.7%	

	Calendar Year (for 2020 Cost of Service	Revenues			
Historical	2009	Actual	$ 5,636,594	Board Approved	$ 5,973,319
Historical	2010	Actual	$ 5,713,015		
Historical	2011	Actual	$ 5,640,824		
Historical	2012	Actual	$ 5,812,389		
Historical	2013	Actual	$ 5,857,705		
Historical	2014	Actual	$ 6,117,550		
Historical	2015	Actual	$ 6,144,116		
Historical	2016	Actual	$ 6,348,450		
Historical	2017	Actual	$ 5,988,260		
Historical	2018	Forecast	$ 6,281,334		
Bridge Year (Foreca	2019	Forecast	$ 6,159,866		
Test Year (Forecast	2020	Forecast	$ 6,029,702		

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved
	2009		
	2010	1.4%	
	2011	-1.3%	
	2012	3.0%	
	2013	0.8%	
	2014	4.4%	
	2015	0.4%	
	2016	3.3%	
	2017	-5.7%	
	2018	4.9%	
	2019	-1.9%	
	2020	-2.1%	0.9%
	Geometric Mean	0.7%	

3 Customer Class: GS>50 & Int

Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kW

	Calendar Year (for 2020 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	2009	Actual	1,179	Board Approved	1,192	Actual	957,921,707	978,611,134	Board Approved	1,002,210,628	Actual	812,831	830,387	Board Approved 840,781
Historical	2010	Actual	1,192			Actual	992,166,947	989,082,193			Actual	832,704	830,115	
Historical	2011	Actual	1,198			Actual	995,283,654	998,886,548			Actual	830,788	833,795	
Historical	2012	Actual	1,182			Actual	980,577,801	989,990,538			Actual	829,417	837,378	
Historical	2013	Actual	1,182			Actual	986,301,309	978,224,677			Actual	834,258	827,426	
Historical	2014	Actual	1,212			Actual	1,014,314,159	982,638,945			Actual	836,720	810,591	
Historical	2015	Actual	1,232			Actual	986,017,923	985,825,026			Actual	800,502	800,345	
Historical	2016	Actual	1,248			Actual	998,925,425	993,284,071			Actual	800,421	795,901	
Historical	2017	Actual	1,254			Actual	979,826,490	1,001,613,159			Actual	781,205	798,575	
Historical	2018	Forecast	1,261			Forecast		985,280,024			Forecast		781,540	
Bridge Year	2019	Forecast	1,267			Forecast		941,451,167			Forecast		742,959	
Test Year	2020	Forecast	1,274			Forecast		910,869,945			Forecast		715,153	

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
	2009			2009				2009			
	2010	1.1%		2010	3.6%	1.1%		2010	2.4%	0.0%	

	Year	Year-over-year	Test Year Versus Board-approved
	2011	0.5%	
	2012	-1.3%	
	2013	0.0%	
	2014	2.5%	
	2015	1.6%	
	2016	1.3%	
	2017	0.5%	
	2018	0.5%	
	2019	0.5%	
	2020	0.5%	6.9%
	Geometric Mean	0.8%	

Year	Year-over-year		Test Year Versus Board-approved
2011	0.3%	1.0%	
2012	-1.5%	-0.9%	
2013	0.6%	-1.2%	
2014	2.8%	0.5%	
2015	-2.8%	0.3%	
2016	1.3%	0.8%	
2017	-1.9%	0.8%	
2018		-1.6%	
2019		-4.4%	
2020		-3.2%	-9.1%
Geometric Mean	0.3%	-0.7%	

Year	Year-over-year		Test Year Versus Board-approved
2011	-0.2%	0.4%	
2012	-0.2%	0.4%	
2013	0.6%	-1.2%	
2014	0.3%	-2.0%	
2015	-4.3%	-1.3%	
2016	0.0%	-0.6%	
2017	-2.4%	0.3%	
2018		-2.1%	
2019		-4.9%	
2020		-3.7%	-14.9%
Geometric Mean	-0.6%	-1.5%	

	Calendar Year (for 2020 Cost of Service	Revenues			
Historical	*2009*	Actual	$ 12,508,645	Board Approved	$ 13,092,640
Historical	*2010*	Actual	$ 12,732,837		
Historical	*2011*	Actual	$ 12,596,663		
Historical	*2012*	Actual	$ 12,805,686		
Historical	*2013*	Actual	$ 13,067,815		
Historical	*2014*	Actual	$ 13,157,973		
Historical	*2015*	Actual	$ 12,902,346		
Historical	*2016*	Actual	$ 14,271,991		
Historical	*2017*	Actual	$ 13,468,224		
Historical	*2018*	Forecast	$ 13,897,254		
Bridge Year (Foreca	*2019*	Forecast	$ 14,446,814		
Test Year (Forecast	*2020*	Forecast	$ 14,500,039		

Demand (kW)	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	2,541,458	2,596,487	Board Approved	2,573,163
Actual	2,542,586	2,534,696		
Actual	2,566,508	2,575,780		
Actual	2,555,288	2,579,732		
Actual	2,685,429	2,663,479		
Actual	2,499,080	2,421,496		
Actual	2,541,606	2,541,112		
Actual	2,567,200	2,552,803		
Actual	2,526,207	2,581,929		
Forecast		2,597,401		
Forecast		2,582,460		
Forecast		2,562,347		

Demand (kW) per Customer	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	2,157	2,203	Board Approved	2,159
Actual	2,134	2,127		
Actual	2,142	2,150		
Actual	2,161	2,182		
Actual	2,271	2,253		
Actual	2,062	1,998		
Actual	2,063	2,063		
Actual	2,057	2,046		
Actual	2,014	2,059		
Forecast		2,060		
Forecast		2,038		
Forecast		2,012		

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved
	2009		
	2010	1.8%	
	2011	-1.1%	
	2012	1.7%	
	2013	2.0%	
	2014	0.7%	
	2015	-1.9%	
	2016	10.6%	
	2017	-5.6%	
	2018	3.2%	
	2019	4.0%	
	2020	0.4%	10.7%
	Geometric Mean	2.0%	

Year	Year-over-year		Test Year Versus Board-approved
2009			
2010	0.0%	-2.4%	
2011	0.9%	1.6%	
2012	-0.4%	0.2%	
2013	5.1%	3.2%	
2014	-6.9%	-9.1%	
2015	1.7%	4.9%	
2016	1.0%	0.5%	
2017	-1.6%	1.1%	
2018		0.6%	
2019		-0.6%	
2020		-0.8%	-0.4%
Geometric Mean	-0.1%	-0.1%	

Year	Year-over-year		Test Year Versus Board-approved
2009			
2010	-1.0%	-3.4%	
2011	0.4%	1.1%	
2012	0.9%	1.5%	
2013	5.1%	3.2%	
2014	-9.2%	-11.3%	
2015	0.1%	3.3%	
2016	-0.3%	-0.8%	
2017	-2.1%	0.6%	
2018		0.1%	
2019		-1.1%	
2020		-1.3%	-6.8%
Geometric Mean	-1.0%	-0.9%	

4 Customer Class: Large Use - Regular

Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kW

	Calendar Year (for 2020 Cost of Service	Customers			
Historical	*2009*	Actual	6	Board Approved	6
Historical	*2010*	Actual	6		
Historical	*2011*	Actual	6		
Historical	*2012*	Actual	6		
Historical	*2013*	Actual	6		
Historical	*2014*	Actual	6		
Historical	*2015*	Actual	6		
Historical	*2016*	Actual	6		
Historical	*2017*	Actual	6		
Historical	*2018*	Forecast	6		
Bridge Year	*2019*	Forecast	6		
Test Year	*2020*	Forecast	6		

Consumption (kWh) [3]	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	271,865,804	289,134,406	Board Approved	277,467,527
Actual	295,089,951	293,015,435		
Actual	320,621,511	307,128,181		
Actual	304,746,367	300,575,167		
Actual	295,185,914	309,370,650		
Actual	304,014,292	304,733,538		
Actual	301,194,469	297,889,936		
Actual	318,162,193	299,881,202		
Actual	299,472,217	312,728,259		
Forecast		318,813,448		
Forecast		314,602,500		
Forecast		281,863,540		

Consumption (kWh) per Customer	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	45,310,967	48,189,068	Board Approved	46,244,588
Actual	49,181,659	48,835,906		
Actual	53,436,919	51,188,030		
Actual	50,791,061	50,095,861		
Actual	49,197,652	51,561,775		
Actual	50,669,049	50,788,923		
Actual	50,199,078	49,648,323		
Actual	53,027,032	49,980,200		
Actual	49,912,036	52,121,377		
Forecast		53,135,575		
Forecast		52,433,750		
Forecast		46,977,257		

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved
	2009		
	2010	0.0%	
	2011	0.0%	
	2012	0.0%	
	2013	0.0%	
	2014	0.0%	

Year	Year-over-year		Test Year Versus Board-approved
2009			
2010	8.5%	1.3%	
2011	8.7%	4.8%	
2012	-5.0%	-2.1%	
2013	-3.1%	2.9%	
2014	3.0%	-1.5%	

Year	Year-over-year		Test Year Versus Board-approved
2009			
2010	8.5%	1.3%	
2011	8.7%	4.8%	
2012	-5.0%	-2.1%	
2013	-3.1%	2.9%	
2014	3.0%	-1.5%	

Year	Year-over-year	Test Year Versus Board-approved	Year	Actual (Weather actual)	Weather-normalized	Test Year Versus Board-approved	Year	Actual (Weather actual)	Weather-normalized	Test Year Versus Board-approved
2015	0.0%		*2015*	-0.9%	-2.2%		*2015*	-0.9%	-2.2%	
2016	0.0%		*2016*	5.6%	0.7%		*2016*	5.6%	0.7%	
2017	0.0%		*2017*	-5.9%	4.3%		*2017*	-5.9%	4.3%	
2018	0.0%		*2018*		1.9%		*2018*		1.9%	
2019	0.0%		*2019*		-1.3%		*2019*		-1.3%	
2020	0.0%	0.0%	*2020*		-10.4%	1.6%	*2020*		-10.4%	1.6%
Geometric Mean	0.0%		Geometric Mean	1.4%	-0.3%		Geometric Mean	1.4%	-0.3%	

	Calendar Year (for 2020 Cost of Service	Revenues				Demand (kW)				Demand (kW) per Customer			
							Actual (Weather actual)	Weather-normalized		Weather-normalized	Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2009*	Actual	$ 1,309,537	Board Approved	$ 1,366,970	Actual	550,085	585,026	Board Approved	539,536	Actual	91,681	97,504	Board Approved	89,923
Historical	*2010*	Actual	$ 1,457,154			Actual	579,240	575,168			Actual	96,540	95,861		
Historical	*2011*	Actual	$ 1,369,032			Actual	598,591	573,399			Actual	99,765	95,567		
Historical	*2012*	Actual	$ 1,410,535			Actual	566,691	558,934			Actual	94,448	93,156		
Historical	*2013*	Actual	$ 1,483,661			Actual	557,389	584,173			Actual	92,898	97,362		
Historical	*2014*	Actual	$ 1,485,772			Actual	557,415	558,734			Actual	92,903	93,122		
Historical	*2015*	Actual	$ 1,476,759			Actual	559,321	553,184			Actual	93,220	92,197		
Historical	*2016*	Actual	$ 1,670,278			Actual	576,548	543,421			Actual	96,091	90,570		
Historical	*2017*	Actual	$ 1,537,053			Actual	548,064	572,324			Actual	91,344	95,387		
Historical	*2018*	Forecast	$ 1,632,290			Forecast		571,904			Forecast		95,317		
Bridge Year (Foreca	*2019*	Forecast	$ 1,705,770			Forecast		561,013			Forecast		93,502		
Test Year (Forecast	*2020*	Forecast	$ 1,794,634			Forecast		542,339			Forecast		90,390		

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved	Year	Actual (Weather actual)	Weather-normalized	Test Year Versus Board-approved	Year	Actual (Weather actual)	Weather-normalized	Test Year Versus Board-approved
	2009			*2009*				*2009*			
	2010	11.3%		*2010*	5.3%	-1.7%		*2010*	5.3%	-1.7%	
	2011	-6.0%		*2011*	3.3%	-0.3%		*2011*	3.3%	-0.3%	
	2012	3.0%		*2012*	-5.3%	-2.5%		*2012*	-5.3%	-2.5%	
	2013	5.2%		*2013*	-1.6%	4.5%		*2013*	-1.6%	4.5%	
	2014	0.1%		*2014*	0.0%	-4.4%		*2014*	0.0%	-4.4%	
	2015	-0.6%		*2015*	0.3%	-1.0%		*2015*	0.3%	-1.0%	
	2016	13.1%		*2016*	3.1%	-1.8%		*2016*	3.1%	-1.8%	
	2017	-8.0%		*2017*	-4.9%	5.3%		*2017*	-4.9%	5.3%	
	2018	6.2%		*2018*		-0.1%		*2018*		-0.1%	
	2019	4.5%		*2019*		-1.9%		*2019*		-1.9%	
	2020	5.2%	31.3%	*2020*		-3.3%	0.5%	*2020*		-3.3%	0.5%
	Geometric Mean	3.8%		Geometric Mean	-0.1%	-0.8%		Geometric Mean	-0.1%	-0.8%	

5 Customer Class: Large Use - 3TS & FA   kW

	Calendar Year (for 2020 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	*2009*	Actual	4	Board Approved	4	Actual	304,031,605	304,031,605	Board Approved	414,569,383	Actual	76,007,901	76,007,901	Board Approved	103,642,346
Historical	*2010*	Actual	4			Actual	341,953,676	341,953,676			Actual	85,488,419	85,488,419		
Historical	*2011*	Actual	4			Actual	307,479,326	307,479,326			Actual	76,869,832	76,869,832		
Historical	*2012*	Actual	4			Actual	326,194,874	326,194,874			Actual	93,198,535	93,198,535		
Historical	*2013*	Actual	3			Actual	313,668,229	313,668,229			Actual	104,556,076	104,556,076		
Historical	*2014*	Actual	3			Actual	313,528,398	313,528,398			Actual	104,509,466	104,509,466		
Historical	*2015*	Actual	3			Actual	288,255,365	288,255,365			Actual	96,085,122	96,085,122		
Historical	*2016*	Actual	3			Actual	308,397,854	308,397,854			Actual	102,799,285	102,799,285		
Historical	*2017*	Actual	3			Actual	295,465,771	295,465,771			Actual	98,488,590	98,488,590		
Historical	*2018*	Forecast	3			Forecast		287,307,373			Forecast		95,769,124		
Bridge Year	*2019*	Forecast	3			Forecast		281,607,579			Forecast		93,869,193		
Test Year	*2020*	Forecast	3			Forecast		277,391,364			Forecast		92,463,788		

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved	Year	Actual (Weather actual)	Weather-normalized	Test Year Versus Board-approved	Year	Actual (Weather actual)	Weather-normalized	Test Year Versus Board-approved
	2009			*2009*				*2009*			
	2010	0.0%		*2010*	12.5%	12.5%		*2010*	12.5%	12.5%	
	2011	0.0%		*2011*	-10.1%	-10.1%		*2011*	-10.1%	-10.1%	
	2012	-12.5%		*2012*	6.1%	6.1%		*2012*	21.2%	21.2%	
	2013	-14.3%		*2013*	-3.8%	-3.8%		*2013*	12.2%	12.2%	
	2014	0.0%		*2014*	0.0%	0.0%		*2014*	0.0%	0.0%	
	2015	0.0%		*2015*	-8.1%	-8.1%		*2015*	-8.1%	-8.1%	
	2016	0.0%		*2016*	7.0%	7.0%		*2016*	7.0%	7.0%	
	2017	0.0%		*2017*	-4.2%	-4.2%		*2017*	-4.2%	-4.2%	
	2018	0.0%		*2018*		-2.8%		*2018*		-2.8%	
	2019	0.0%		*2019*		-2.0%		*2019*		-2.0%	

	2020	0.0%	-25.0%
	Geometric Mean	-2.8%	

2020		-1.5%	-33.1%
Geometric Mean	-0.4%	-0.9%	

2020		-1.5%	-10.8%
Geometric Mean	3.8%	2.0%	

	Calendar Year (for 2020 Cost of Service	Revenues			
Historical	2009	Actual	$ 3,569,552	Board Approved	$ 3,523,922
Historical	2010	Actual	$ 3,655,307		
Historical	2011	Actual	$ 3,385,280		
Historical	2012	Actual	$ 3,295,089		
Historical	2013	Actual	$ 3,138,990		
Historical	2014	Actual	$ 3,083,019		
Historical	2015	Actual	$ 2,997,353		
Historical	2016	Actual	$ 3,388,686		
Historical	2017	Actual	$ 3,174,911		
Historical	2018	Forecast	$ 3,318,199		
Bridge Year (Foreca	2019	Forecast	$ 3,285,566		
Test Year (Forecast	2020	Forecast	$ 3,032,976		

Demand (kW)	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	834,293	834,293	Board Approved	770,839
Actual	797,592	797,592		
Actual	652,046	652,046		
Actual	640,710	640,710		
Actual	621,367	621,367		
Actual	611,289	611,289		
Actual	570,569	570,569		
Actual	590,808	590,808		
Actual	566,527	566,527		
Forecast		558,501		
Forecast		543,695		
Forecast		528,993		

Demand (kW) per Customer	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	208,573	208,573	Board Approved	192,710
Actual	199,398	199,398		
Actual	163,012	163,012		
Actual	183,060	183,060		
Actual	207,122	207,122		
Actual	203,763	203,763		
Actual	190,190	190,190		
Actual	196,936	196,936		
Actual	188,842	188,842		
Forecast		186,167		
Forecast		181,232		
Forecast		176,331		

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved
	2009		
	2010	2.4%	
	2011	-7.4%	
	2012	-2.7%	
	2013	-4.7%	
	2014	-1.8%	
	2015	-2.8%	
	2016	13.1%	
	2017	-6.3%	
	2018	4.5%	
	2019	-1.0%	
	2020	-7.7%	-13.9%
	Geometric Mean	-0.3%	

Year	Year-over-year		Test Year Versus Board-approved
2009			
2010	-4.4%	-4.4%	
2011	-18.2%	-18.2%	
2012	-1.7%	-1.7%	
2013	-3.0%	-3.0%	
2014	-1.6%	-1.6%	
2015	-6.7%	-6.7%	
2016	3.5%	3.5%	
2017	-4.1%	-4.1%	
2018		-1.4%	
2019		-2.7%	
2020		-2.7%	-31.4%
Geometric Mean	-5.4%	-4.5%	

Year	Year-over-year		Test Year Versus Board-approved
2009			
2010	-4.4%	-4.4%	
2011	-18.2%	-18.2%	
2012	12.3%	12.3%	
2013	13.1%	13.1%	
2014	-1.6%	-1.6%	
2015	-6.7%	-6.7%	
2016	3.5%	3.5%	
2017	-4.1%	-4.1%	
2018		-1.4%	
2019		-2.7%	
2020		-2.7%	-8.5%
Geometric Mean	-1.4%	-1.7%	

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

	Calendar Year (for 2020 Cost of Service	Connections			
Historical	2009	Actual	763	Board Approved	893
Historical	2010	Actual	770		
Historical	2011	Actual	793		
Historical	2012	Actual	794		
Historical	2013	Actual	790		
Historical	2014	Actual	783		
Historical	2015	Actual	780		
Historical	2016	Actual	781		
Historical	2017	Actual	769		
Historical	2018	Forecast	727		
Bridge Year	2019	Forecast	724		
Test Year	2020	Forecast	721		

Consumption (kWh) [3]	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	4,214,867	4,214,867	Board Approved	4,199,811
Actual	3,980,560	3,980,560		
Actual	3,657,260	3,657,260		
Actual	3,485,918	3,485,918		
Actual	3,254,726	3,254,726		
Actual	2,436,825	2,436,825		
Actual	2,410,786	2,410,786		
Actual	2,415,557	2,415,557		
Actual	2,368,616	2,368,616		
Forecast		2,239,601		
Forecast		2,230,745		
Forecast		2,221,924		

Consumption (kWh) per Connection	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	5,528	5,528	Board Approved	4,703
Actual	5,171	5,171		
Actual	4,613	4,613		
Actual	4,390	4,390		
Actual	4,123	4,123		
Actual	3,112	3,112		
Actual	3,091	3,091		
Actual	3,093	3,093		
Actual	3,080	3,080		
Forecast		3,080		
Forecast		3,080		
Forecast		3,080		

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved
	2009		
	2010	1.0%	
	2011	3.0%	
	2012	0.2%	
	2013	-0.6%	
	2014	-0.8%	
	2015	-0.4%	
	2016	0.1%	
	2017	-1.5%	
	2018	-5.4%	
	2019	-0.4%	
	2020	-0.4%	-19.2%
	Geometric Mean	-0.6%	

Year	Year-over-year		Test Year Versus Board-approved
2009			
2010	-5.6%	-5.6%	
2011	-8.1%	-8.1%	
2012	-4.7%	-4.7%	
2013	-6.6%	-6.6%	
2014	-25.1%	-25.1%	
2015	-1.1%	-1.1%	
2016	0.2%	0.2%	
2017	-1.9%	-1.9%	
2018		-5.4%	
2019		-0.4%	
2020		-0.4%	-47.1%
Geometric Mean	-7.9%	-6.2%	

Year	Year-over-year		Test Year Versus Board-approved
2009			
2010	-6.4%	-6.4%	
2011	-10.8%	-10.8%	
2012	-4.8%	-4.8%	
2013	-6.1%	-6.1%	
2014	-24.5%	-24.5%	
2015	-0.7%	-0.7%	
2016	0.1%	0.1%	
2017	-0.4%	-0.4%	
2018		0.0%	
2019		0.0%	
2020		0.0%	-34.5%
Geometric Mean	-8.0%	-5.7%	

	Calendar Year (for 2020 Cost of Service	Revenues				
Historical	2009	Actual	$ 150,546	Board Approved	$ 108,790
Historical	2010	Actual	$ 93,408		
Historical	2011	Actual	$ 99,644		
Historical	2012	Actual	$ 99,262		
Historical	2013	Actual	$ 97,942		
Historical	2014	Actual	$ 100,218		
Historical	2015	Actual	$ 106,871		
Historical	2016	Actual	$ 90,363		
Historical	2017	Actual	$ 97,896		
Historical	2018	Forecast	$ 97,713		
Bridge Year (Foreca	2019	Forecast	$ 94,539		
Test Year (Forecast	2020	Forecast	$ 100,788		

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved
	2009		
	2010	-38.0%	
	2011	6.7%	
	2012	-0.4%	
	2013	-1.3%	
	2014	2.3%	
	2015	6.6%	
	2016	-15.4%	
	2017	8.3%	
	2018	-0.2%	
	2019	-3.2%	
	2020	6.6%	-7.4%
	Geometric Mean	0.1%	

7 **Customer Class:** Sentinel Lighting

Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kW

	Calendar Year (for 2020 Cost of Service	Connections			
Historical	2009	Actual	669	Board Approved	748
Historical	2010	Actual	667		
Historical	2011	Actual	662		
Historical	2012	Actual	661		
Historical	2013	Actual	641		
Historical	2014	Actual	631		
Historical	2015	Actual	616		
Historical	2016	Actual	602		
Historical	2017	Actual	554		
Historical	2018	Forecast	540		
Bridge Year	2019	Forecast	526		
Test Year	2020	Forecast	512		

Consumption (kWh) [3]	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	992,473	992,473	Board Approved	964,529
Actual	953,517	953,517		
Actual	908,473	908,473		
Actual	908,923	908,923		
Actual	887,748	887,748		
Actual	924,204	924,204		
Actual	873,074	873,074		
Actual	851,685	851,685		
Actual	795,951	795,951		
Forecast		775,200		
Forecast		754,991		
Forecast		735,308		

Consumption (kWh) per Connection	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	1485	1485	Board Approved	1,289
Actual	1431	1431		
Actual	1372	1372		
Actual	1376	1376		
Actual	1384	1384		
Actual	1464	1464		
Actual	1418	1418		
Actual	1415	1415		
Actual	1436	1436		
Forecast		1436		
Forecast		1436		
Forecast		1436		

Variance Analysis	Year	Year-over-year	Test Year Versus Board-approved
	2009		
	2010	-0.3%	
	2011	-0.7%	
	2012	-0.2%	
	2013	-2.9%	
	2014	-1.6%	
	2015	-2.5%	
	2016	-2.2%	
	2017	-7.9%	
	2018	-2.6%	
	2019	-2.6%	
	2020	-2.6%	-31.5%
	Geometric Mean	-2.6%	

Year	Year-over-year		Test Year Versus Board-approved
2009			
2010	-3.9%	-3.9%	
2011	-4.7%	-4.7%	
2012	0.0%	0.0%	
2013	-2.3%	-2.3%	
2014	4.1%	4.1%	
2015	-5.5%	-5.5%	
2016	-2.4%	-2.4%	
2017	-6.5%	-6.5%	
2018		-2.6%	
2019		-2.6%	
2020		-2.6%	-23.8%
Geometric Mean	-3.1%	-3.0%	

Year	Year-over-year		Test Year Versus Board-approved
2009			
2010	-3.6%	-3.6%	
2011	-4.1%	-4.1%	
2012	0.3%	0.3%	
2013	0.6%	0.6%	
2014	5.8%	5.8%	
2015	-3.2%	-3.2%	
2016	-0.2%	-0.2%	
2017	1.5%	1.5%	
2018		0.0%	
2019		0.0%	
2020		0.0%	11.4%
Geometric Mean	-0.5%	-0.3%	

	Calendar Year (for 2020 Cost of Service	Revenues			
Historical	2009	Actual	$ 70,747	Board Approved	$ 75,207
Historical	2010	Actual	$ 90,084		

Demand (kW)	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	2,749	2,749	Board Approved	2,586
Actual	2,624	2,624		

Demand (kW) per Connection	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	4	4	Board Approved	3
Actual	4	4		

Historical	2011	Actual	$ 37,444			Actual	2,566	2,566			Actual	4	4
Historical	2012	Actual	$ 93,603			Actual	2,496	2,496			Actual	4	4
Historical	2013	Actual	$ 89,742			Actual	2,439	2,439			Actual	4	4
Historical	2014	Actual	$ 94,039			Actual	2,542	2,542			Actual	4	4
Historical	2015	Actual	$ 88,806			Actual	2,448	2,448			Actual	4	4
Historical	2016	Actual	$ 86,677			Actual	2,365	2,365			Actual	4	4
Historical	2017	Actual	$ 79,497			Actual	2,230	2,230			Actual	4	4
Historical	2018	Forecast	$ 82,079			Forecast		2,148			Forecast		4
Bridge Year (Foreca	2019	Forecast	$ 80,206			Forecast		2,092			Forecast		4
Test Year (Forecast	2020	Forecast	$ 82,105			Forecast		2,038			Forecast		4

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
	2009			2009				2009			
	2010	27.3%		2010	-4.6%	-4.6%		2010	-4.3%	-4.3%	
	2011	-58.4%		2011	-2.2%	-2.2%		2011	-1.6%	-1.6%	
	2012	150.0%		2012	-2.7%	-2.7%		2012	-2.5%	-2.5%	
	2013	-4.1%		2013	-2.3%	-2.3%		2013	0.7%	0.7%	
	2014	4.8%		2014	4.2%	4.2%		2014	5.9%	5.9%	
	2015	-5.6%		2015	-3.7%	-3.7%		2015	-1.3%	-1.3%	
	2016	-2.4%		2016	-3.4%	-3.4%		2016	-1.2%	-1.2%	
	2017	-8.3%		2017	-5.7%	-5.7%		2017	2.4%	2.4%	
	2018	3.2%		2018		-3.7%		2018		-1.1%	
	2019	-2.3%		2019		-2.6%		2019		0.0%	
	2020	2.4%	9.2%	2020		-2.6%	-21.2%	2020		0.0%	15.1%
	Geometric Mean	-2.7%		Geometric Mean	-2.9%	-3.0%		Geometric Mean	-0.3%	-0.3%	

8 Customer Class: Street Lighting

Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kW

	Calendar Year (for 2020 Cost of Service	Connections				Consumption (kWh) [3]					Consumption (kWh) per Connection				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	2009	Actual	23,421	Board Approved	23,413	Actual	16,930,328	16,930,328	Board Approved	16,887,318	Actual	723	723	Board Approved	721
Historical	2010	Actual	23,436			Actual	16,997,069	16,997,069			Actual	725	725		
Historical	2011	Actual	23,411			Actual	17,061,701	17,061,701			Actual	729	729		
Historical	2012	Actual	23,358			Actual	17,377,866	17,377,866			Actual	744	744		
Historical	2013	Actual	23,386			Actual	17,283,102	17,283,102			Actual	739	739		
Historical	2014	Actual	23,460			Actual	17,360,921	17,360,921			Actual	740	740		
Historical	2015	Actual	23,495			Actual	17,162,408	17,162,408			Actual	730	730		
Historical	2016	Actual	23,518			Actual	14,655,212	14,655,212			Actual	623	623		
Historical	2017	Actual	24,144			Actual	6,962,744	6,962,744			Actual	288	288		
Historical	2018	Forecast	24,158			Forecast		6,411,263			Forecast		265		
Bridge Year	2019	Forecast	24,173			Forecast		6,415,192			Forecast		265		
Test Year	2020	Forecast	24,188			Forecast		6,419,124			Forecast		265		

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
	2009			2009				2009			
	2010	0.1%		2010	0.4%	0.4%		2010	0.3%	0.3%	
	2011	-0.1%		2011	0.4%	0.4%		2011	0.5%	0.5%	
	2012	-0.2%		2012	1.9%	1.9%		2012	2.1%	2.1%	
	2013	0.1%		2013	-0.5%	-0.5%		2013	-0.7%	-0.7%	
	2014	0.3%		2014	0.5%	0.5%		2014	0.1%	0.1%	
	2015	0.2%		2015	-1.1%	-1.1%		2015	-1.3%	-1.3%	
	2016	0.1%		2016	-14.6%	-14.6%		2016	-14.7%	-14.7%	
	2017	2.7%		2017	-52.5%	-52.5%		2017	-53.7%	-53.7%	
	2018	0.1%		2018		-7.9%		2018		-8.0%	
	2019	0.1%		2019		0.1%		2019		0.0%	
	2020	0.1%	3.3%	2020		0.1%	-62.0%	2020		0.0%	-63.2%
	Geometric Mean	0.3%		Geometric Mean	-11.9%	-9.2%		Geometric Mean	-12.3%	-9.5%	

	Calendar Year (for 2020 Cost of Service	Revenues				Demand (kW)					Demand (kW) per Connection				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	2009	Actual	$ 888,292	Board Approved	$ 1,058,574	Actual	48,739	48,739	Board Approved	48,555	Actual	2.1	2.1	Board Approved	2
Historical	2010	Actual	$ 1,232,674			Actual	48,810	48,810			Actual	2.1	2.1		
Historical	2011	Actual	$ 1,481,876			Actual	49,250	49,250			Actual	2.1	2.1		
Historical	2012	Actual	$ 1,595,243			Actual	49,566	49,566			Actual	2.1	2.1		
Historical	2013	Actual	$ 1,613,758			Actual	49,480	49,480			Actual	2.1	2.1		
Historical	2014	Actual	$ 1,642,055			Actual	49,412	49,412			Actual	2.1	2.1		
Historical	2015	Actual	$ 1,638,299			Actual	49,145	49,145			Actual	2.1	2.1		

Historical	*2016*	Actual	$ 1,651,187		Actual	43,203	43,203		Actual	1.8	1.8	
Historical	*2017*	Actual	$ 1,715,223		Actual	19,819	19,819		Actual	0.8	0.8	
Historical	*2018*	Forecast	$ 1,789,238		Forecast		18,409		Forecast		0.8	
Bridge Year (Foreca	*2019*	Forecast	$ 1,757,376		Forecast		18,420		Forecast		0.8	
Test Year (Forecast	*2020*	Forecast	$ 1,520,167		Forecast		18,431		Forecast		0.8	

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**
	2009			*2009*				*2009*			
	2010	38.8%		*2010*	0.1%	0.1%		*2010*	0.1%	0.1%	
	2011	20.2%		*2011*	0.9%	0.9%		*2011*	1.0%	1.0%	
	2012	7.7%		*2012*	0.6%	0.6%		*2012*	0.9%	0.9%	
	2013	1.2%		*2013*	-0.2%	-0.2%		*2013*	-0.3%	-0.3%	
	2014	1.8%		*2014*	-0.1%	-0.1%		*2014*	-0.5%	-0.5%	
	2015	-0.2%		*2015*	-0.5%	-0.5%		*2015*	-0.7%	-0.7%	
	2016	0.8%		*2016*	-12.1%	-12.1%		*2016*	-12.2%	-12.2%	
	2017	3.9%		*2017*	-54.1%	-54.1%		*2017*	-55.3%	-55.3%	
	2018	4.3%		*2018*		-7.1%		*2018*		-7.2%	
	2019	-1.8%		*2019*		0.1%		*2019*		0.0%	
	2020	-13.5%	43.6%	*2020*		0.1%	-62.0%	*2020*		0.0%	-63.3%
	Geometric Mean	-1.5%		Geometric Mean	-12.1%	-9.3%		Geometric Mean	-12.4%	-9.6%	

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

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

File Number:	EB-2019-0032
Exhibit:	12/04/2019
Tab:	ss
Schedule:	
Page:	
Date:	12/04/2019

Appendix 2-JA

Summary of Recoverable OM&A Expenses

	2009		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	2009 Last Rebasing Year Board Approved	2009 Last Rebasing Year Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Forecast	2019 Bridge Year	2020 Test Year
Reporting Basis	CGAAP	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Operations	$ 2,437,390	$ 2,428,126	$ 2,179,670	$ 2,168,958	$ 2,215,696	$ 2,241,488	$ 2,446,148	$ 2,648,198	$ 2,602,508	$ 7,269,859	$ 6,882,531	$ 7,698,671	$ 7,729,065
Maintenance	$ 2,871,452	$ 2,527,893	$ 2,574,239	$ 2,083,371	$ 1,941,200	$ 1,987,679	$ 2,014,312	$ 1,750,044	$ 2,028,985	$ 2,487,236	$ 2,942,835	$ 3,243,162	$ 3,174,613
SubTotal	**$ 5,308,842**	**$ 4,956,019**	**$ 4,753,908**	**$ 4,252,329**	**$ 4,156,896**	**$ 4,229,167**	**$ 4,460,460**	**$ 4,398,242**	**$ 4,631,493**	**$ 9,757,095**	**$ 9,825,366**	**$ 10,941,833**	**$ 10,903,678**
%Change (year over year)		-6.6%	-4.1%	-10.6%	-2.2%	1.7%	5.5%	-1.4%	5.3%	110.7%	0.7%	11.4%	-0.3%
%Change (Test Year vs Last Rebasing Year - Actual)													120.0%
Billing and Collecting	$ 1,279,189	$ 1,265,826	$ 648,427	$ 1,277,901	$ 1,382,908	$ 1,215,699	$ 1,559,075	$ 1,347,818	$ 1,618,089	$ 2,472,105	$ 2,829,545	$ 3,049,494	$ 3,122,687
Community Relations	$ 53,366	$ 39,117	$ 53,370	$ 106,603	$ 39,925	$ 48,192	$ 61,327	$ 48,725	$ 55,286	$ 132,385	$ 175,829	$ 182,709	$ 147,723
Administrative and General	$ 14,982,471	$ 13,687,876	$ 16,002,774	$ 17,142,682	$ 20,836,210	$ 17,520,813	$ 18,998,119	$ 19,598,340	$ 19,803,284	$ 14,396,981	$ 14,692,318	$ 14,599,324	$ 15,173,728
SubTotal	**$ 16,315,026**	**$ 14,992,819**	**$ 16,704,571**	**$ 18,527,186**	**$ 22,259,043**	**$ 18,784,704**	**$ 20,618,521**	**$ 20,994,883**	**$ 21,476,660**	**$ 17,001,471**	**$ 17,697,692**	**$ 17,831,527**	**$ 18,444,138**
%Change (year over year)		-8.1%	11.4%	10.9%	20.1%	-15.6%	9.8%	1.8%	2.3%	-20.8%	4.1%	0.8%	3.4%
%Change (Test Year vs Last Rebasing Year - Actual)													23.0%
Total	**$ 21,623,868**	**$ 19,948,838**	**$ 21,458,480**	**$ 22,779,515**	**$ 26,415,939**	**$ 23,013,871**	**$ 25,078,981**	**$ 25,393,125**	**$ 26,108,153**	**$ 26,758,566**	**$ 27,523,058**	**$ 28,773,361**	**$ 29,347,816**
%Change (year over year)		-7.7%	7.6%	6.2%	16.0%	-12.9%	9.0%	1.3%	2.8%	2.5%	2.9%	4.5%	2.0%

Simple average of % variance for all years													3.79%
Compound Annual Growth Rate for all years													3.57%
Compound Annual Growth Rate for all years, 2009 Board Approved													2.82%

	2009 Last Rebasing Year Board Approved	2009 Last Rebasing Year Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Forecast	2019 Bridge Year	2020 Test Year
Operations	$ 2,437,390	$ 2,428,126	$ 2,179,670	$ 2,168,958	$ 2,215,696	$ 2,241,488	$ 2,446,148	$ 2,648,198	$ 2,602,508	$ 7,269,859	$ 6,882,531	$ 7,698,671	$ 7,729,065
Maintenance	$ 2,871,452	$ 2,527,893	$ 2,574,239	$ 2,083,371	$ 1,941,200	$ 1,987,679	$ 2,014,312	$ 1,750,044	$ 2,028,985	$ 2,487,236	$ 2,942,835	$ 3,243,162	$ 3,174,613
Billing and Collecting	$ 1,279,189	$ 1,265,826	$ 648,427	$ 1,277,901	$ 1,382,908	$ 1,215,699	$ 1,559,075	$ 1,347,818	$ 1,618,089	$ 2,472,105	$ 2,829,545	$ 3,049,494	$ 3,122,687
Community Relations	$ 53,366	$ 39,117	$ 53,370	$ 106,603	$ 39,925	$ 48,192	$ 61,327	$ 48,725	$ 55,286	$ 132,385	$ 175,829	$ 182,709	$ 147,723
Administrative and General	$ 14,982,471	$ 13,687,876	$ 16,002,774	$ 17,142,682	$ 20,836,210	$ 17,520,813	$ 18,998,119	$ 19,598,340	$ 19,803,284	$ 14,396,981	$ 14,692,318	$ 14,599,324	$ 15,173,728
Total	**$ 21,623,868**	**$ 19,948,838**	**$ 21,458,480**	**$ 22,779,515**	**$ 26,415,939**	**$ 23,013,871**	**$ 25,078,981**	**$ 25,393,125**	**$ 26,108,153**	**$ 26,758,566**	**$ 27,523,058**	**$ 28,773,361**	**$ 29,347,816**
%Change (year over year)		-7.7%	7.6%	6.2%	16.0%	-12.9%	9.0%	1.3%	2.8%	2.5%	2.9%	4.5%	2.0%

	2009 Last Rebasing Year Board Approved	2009 Last Rebasing Year Actuals	Variance BA vs. 2009 Actuals	2010 Actuals	Variance 2010 Actuals vs. 2009 Actuals	2011 Actuals	Variance 2011 Actuals vs. 2010 Actuals	2012 Actuals	Variance 2012 Actuals vs. 2011 Actuals	2013 Actuals	Variance 2013 Actuals vs. 2012 Actuals	2014 Actuals	Variance 2014 Actuals vs. 2013 Actuals
Operations	$ 2,437,390	$ 2,428,126	$ 9,264	$ 2,179,670	$ (248,456)	$ 2,168,958	$ (10,712)	$ 2,215,696	$ 46,738	$ 2,241,488	$ 25,792	$ 2,446,148	$ 204,660
Maintenance	$ 2,871,452	$ 2,527,893	$ 343,559	$ 2,574,239	$ 46,346	$ 2,083,371	$ (490,867)	$ 1,941,200	$ (142,171)	$ 1,987,679	$ 46,479	$ 2,014,312	$ 26,633
Billing and Collecting	$ 1,279,189	$ 1,265,826	$ 13,363	$ 648,427	$ (617,399)	$ 1,277,901	$ 629,474	$ 1,382,908	$ 105,006	$ 1,215,699	$ (167,209)	$ 1,559,075	$ 343,376
Community Relations	$ 53,366	$ 39,117	$ 14,249	$ 53,370	$ 14,253	$ 106,603	$ 53,233	$ 39,925	$ (66,678)	$ 48,192	$ 8,267	$ 61,327	$ 13,135
Administrative and General	$ 14,982,471	$ 13,687,876	$ 1,294,595	$ 16,002,774	$ 2,314,898	$ 17,142,682	$ 1,139,908	$ 20,836,210	$ 3,693,529	$ 17,520,813	$ (3,315,397)	$ 18,998,119	$ 1,477,306
Total OM&A Expenses	$ 21,623,868	$ 19,948,838	$ 1,675,030	$ 21,458,480	$ 1,509,642	$ 22,779,515	$ 1,321,036	$ 26,415,939	$ 3,636,423	$ 23,013,871	$ (3,402,067)	$ 25,078,981	$ 2,065,110
Adjustments for Total non-recoverable items (from Appendices 2-JA and 2-JB)													
Total Recoverable OM&A Expenses	$ 21,623,868	$ 19,948,838	$ 1,675,030	$ 21,458,480	$ 1,509,642	$ 22,779,515	$ 1,321,036	$ 26,415,939	$ 3,636,423	$ 23,013,871	$ (3,402,067)	$ 25,078,981	$ 2,065,110
Variance from previous year				$ 1,509,642		$ 1,321,036		$ 3,636,423		$ (3,402,067)		$ 2,065,110	
Percent change (year over year)				7.6%		6.2%		16.0%		-12.9%		9.0%	
Percent Change: Test year vs. Most Current Actual													
Simple average of % variance for all years													
Compound Annual Growth Rate for all years													
Compound Growth Rate (2017 Actuals vs. 2009 Actuals)													

	2015 Actuals	Variance 2015 Actuals vs. 2014 Actuals	2016 Actuals	Variance 2016 Actuals vs. 2015 Actuals	2017 Actuals	Variance 2017 Actuals vs. 2016 Actuals	2018 Forecast	Variance 2018 Forecast vs. 2017 Actuals	2019 Bridge Year	Variance 2019 Bridge vs. 2018 Forecast	2020 Test Year	Variance 2020 Test vs. 2019 Bridge
Operations	$ 2,648,198	$ 202,051	$ 2,602,508	$ (45,691)	$ 7,269,859	$ 4,667,351	$ 6,882,531	$ (387,328)	$ 7,698,671	$ 816,140	$ 7,729,065	$ 30,394
Maintenance	$ 1,750,044	$ (264,268)	$ 2,028,985	$ 278,941	$ 2,487,236	$ 458,251	$ 2,942,835	$ 455,599	$ 3,243,162	$ 300,327	$ 3,174,613	$ (68,549)
Billing and Collecting	$ 1,347,818	$ (211,257)	$ 1,618,089	$ 270,271	$ 2,472,105	$ 854,016	$ 2,829,545	$ 357,439	$ 3,049,494	$ 219,949	$ 3,122,687	$ 73,193
Community Relations	$ 48,725	$ (12,602)	$ 55,286	$ 6,561	$ 132,385	$ 77,098	$ 175,829	$ 43,444	$ 182,709	$ 6,881	$ 147,723	$ (34,986)
Administrative and General	$ 19,598,340	$ 600,221	$ 19,803,284	$ 204,945	$ 14,396,981	$ (5,406,303)	$ 14,692,318	$ 295,337	$ 14,599,324	$ (92,994)	$ 15,173,728	$ 574,404
Total OM&A Expenses	$ 25,393,125	$ 314,144	$ 26,108,153	$ 715,028	$ 26,758,566	$ 650,414	$ 27,523,058	$ 764,491	$ 28,773,361	$ 1,250,303	$ 29,347,816	$ 574,455
Adjustments for Total non-recoverable items (from Appendices 2-JA and 2-JB)												
Total Recoverable OM&A Expenses	$ 25,393,125	$ 314,144	$ 26,108,153	$ 715,028	$ 26,758,566	$ 650,414	$ 27,523,058	$ 764,491	$ 28,773,361	$ 1,250,303	$ 29,347,816	$ 574,455
Variance from previous year	$ 314,144		$ 715,028		$ 650,414		$ 764,491		$ 1,250,303		$ 574,455	
Percent change (year over year)	1.3%		2.8%		2.5%		2.9%		4.5%		2.0%	
Percent Change: Test year vs. Most Current Actual					9.68%							
Simple average of % variance for all years					47.12%							3.8%
Compound Annual Growth Rate for all years												3.57%
Compound Growth Rate (2017 Actuals vs. 2009 Actuals)					10.28%							

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.

File Number:	EB-2019-0032
Exhibit:	22/04/2019
Tab:	BT
Schedule:	
Page:	
Date:	25/04/2019

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

OM&A	Last Rebasing Year (2009 Actuals)	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Forecast	2019 Bridge Year	2020 Test Year
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Opening Balance[2]	$ 21,623,868	$ 21,458,480	$ 22,779,515	$ 26,415,939	$ 23,013,871	$ 25,078,981	$ 25,393,125	$ 26,108,153	$ 26,758,566	$ 27,523,058	$ 28,773,361
Cost Driver # 1 Operations											
Operating portion of wages and benefits	193,802	810,205	130,443	-1,782,511	779,039	519,355	424,168	726,014	-165,057	-32,200	162,804
IFRS Change in Burden Rates - Rate			1,401,664	258,829	262,699	153,725	-320,656	22,671	206,443	175,033	34,829
Information Systems	-209,884	-204,759	-202,569	75,091	152,299	155,431		207,438	-253,818	373,144	37,852
Outside Services	-232,224	-76,786	174,996	162,257	-112,162	82,775	151,916	-468,694	204,685	231,589	-188,418
Materials	-19,926	-109,722	-175,216		137,863			44,366	94,184	-72,386	
Property expenses	-38,799		-102,121	73,535	101,436		-99,547	170,471			146,698
Employee Future Benefits	-923,824	518,317	2,363,254	-1,708,517	-51,595	214,421	77,923	112,286	49,796	57,649	60,207
Bad Debt	-68,170	540,196	-87,196	110,099	318,986	-244,869	239,787	-483,657	116,041	153,640	12,928
Office Supplies, Insurance and Misc.	-73,737		-114,052		363,504			199,194			-100,924
Professional Fees and Consulting	186,723	-157,186	111,639	-401,533	-184,712			-55,042	278,228		177,631
Billing and Metering outside services	30,792	94,491	-40,154	-50,552	26,890	22,827	35,934			151,737	16,742
Smart Meter Contra					452,120	-452,162					
Vehicle expenses	-325,348		379,950	61,680		-99,780		95,519			
Other immaterial items	(194,434)	(93,722)	(204,213)	(200,447)	(181,258)	(37,578)	205,503	79,846	233,991	212,097	214,105
Closing Balance[2]	$ 19,948,838	$ 22,779,515	$ 26,415,939	$ 23,013,871	$ 25,078,981	$ 25,393,125	$ 26,108,153	$ 26,758,566	$ 27,523,058	$ 28,773,361	$ 29,347,816

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 balance for the next year.

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 years of actual information is required.

File Number:	EB-2019-0032
Exhibit:	24/04/2019
Tab:	BT
Schedule:	
Page:	
Date:	25/04/2019

Appendix 2-JC
OM&A Programs Table

Programs	Last Rebasing Year (2009 Board-Approved)	Last Rebasing Year (2009 Actuals)	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Forecast	2019 Bridge Year	2020 Test Year	Variance (Test Year vs. 2017 Actuals)	Variance (Test Year vs. Last Rebasing Year (2009 Board-
Reporting Basis	CGAAP	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	
Customer Focus															
Community Relations	110,102	78,440	83,793	144,511	82,962	92,395	103,680	74,610	108,254	132,385	175,829	182,709	147,723	15,338	37,621
Bad Debt	692,732	624,562	(16,622)	523,574	436,378	546,478	865,464	620,595	860,382	376,725	492,766	646,406	659,334	282,610	-33,398
Customer Service & Billings	1,832,667	1,768,165	1,959,211	2,029,031	2,026,886	2,006,087	2,172,784	1,963,237	2,044,107	1,993,014	2,234,993	2,300,623	2,358,932	365,918	526,265
Customer Collections	75,231	98,257	92,199	88,909	322,041	97,439	100,342	109,389	106,250	102,367	101,786	102,465	104,421	2,054	29,190
														0	0
Sub-Total	2,710,733	2,569,424	2,118,581	2,786,025	2,868,267	2,742,398	3,242,271	2,767,830	3,118,993	2,604,490	3,005,373	3,232,204	3,270,410	665,920	559,678
Operations and Maintenance															
Storms	123,103	110,713	77,525	224,349	121,241	99,301	164,101	108,270	75,101	137,384	183,054	188,843	183,357	45,973	60,254
Overhead Operations and Maintenance	2,018,516	1,995,873	2,246,390	2,629,634	2,829,957	2,719,043	2,515,795	2,397,161	2,536,458	2,618,415	2,630,298	2,837,965	2,765,018	146,603	746,502
Underground Operations and Maintenance	1,292,342	1,178,333	1,427,703	1,635,237	1,833,641	1,592,559	1,494,610	1,631,981	1,638,526	1,349,702	1,440,009	1,541,715	1,536,762	187,060	244,420
Station and MTS Maintenance	404,418	407,809	466,156	440,590	448,171	377,049	338,337	555,433	651,402	289,637	347,036	419,660	432,304	142,667	27,886
Tree Trimming Maintenance	859,538	782,442	906,480	790,960	988,323	1,090,091	880,463	875,405	1,081,838	867,897	1,081,488	1,149,968	1,093,783	225,885	234,245
Transformer Operations and Maintenance	412,758	337,869	372,075	311,922	271,208	232,627	231,878	215,532	208,325	203,552	204,148	215,256	218,057	14,505	-194,701
Load Dispatching (SCADA)	303,365	331,494	324,080	345,230	437,341	438,196	407,905	368,110	406,951	398,550	281,267	483,614	482,793	84,243	179,427
Meter Operations	434,284	660,538	744,097	439,678	698,906	588,845	813,580	739,257	766,514	651,911	456,041	605,995	583,827	-68,084	149,542
Control Room Operations	947,339	894,430	849,714	938,461	983,256	1,079,689	1,131,637	1,154,896	1,385,657	1,491,309	1,490,833	1,441,601	1,494,972	3,664	547,633
Engineering	1,104,155	1,111,794	1,366,785	1,451,830	1,210,348	963,062	1,303,971	1,354,788	1,547,699	1,648,006	1,570,958	1,731,900	1,789,953	141,946	685,798
Health and Safety Program	185,867	203,242	176,515	172,469	169,966	171,379	183,625	197,561	205,407	176,443	241,482	392,591	367,579	191,136	181,711
														0	0
Sub-Total	8,085,686	8,014,535	8,957,519	9,380,359	9,992,358	9,351,841	9,465,902	9,598,395	10,503,878	9,832,805	9,926,615	11,009,108	10,948,403	1,115,598	2,862,717
Administrative and General															
General Plant and Vehicles	1,489,391	1,021,184	1,328,566	1,265,682	1,800,676	1,885,785	2,026,254	1,914,120	1,857,215	2,229,136	2,237,662	1,760,088	1,906,786	-322,350	417,395
Insurance	367,080	489,219	337,321	368,931	367,957	381,526	403,031	434,110	466,505	449,340	467,832	479,189	488,773	39,433	121,693
Information Systems	1,027,972	818,087	1,475,388	1,270,629	1,068,060	1,143,151	1,295,451	1,450,882	1,438,155	1,645,594	1,391,776	1,764,920	1,802,772	157,178	774,800
Post employment costs (EFB)	1,829,697	905,873	1,367,178	1,885,496	4,248,749	2,540,232	2,488,637	2,703,058	2,780,981	2,893,267	2,943,063	3,000,712	3,060,919	167,652	1,231,222
Administrative & Human Resource Expenses	4,713,715	4,597,313	4,423,570	4,403,674	4,774,067	3,773,297	4,890,126	5,277,936	4,871,197	6,189,004	6,259,832	6,316,858	6,545,999	356,995	1,832,284
Sub-Total	9,427,855	7,831,676	8,932,023	9,194,411	12,259,509	9,723,992	11,103,499	11,780,106	11,414,054	13,406,340	13,300,163	13,321,767	13,805,249	398,908	4,377,394
Public and Regulatory Responsiveness															
Regulatory Affairs	534,992	332,484	223,360	239,258	258,509	233,882	225,722	230,109	320,700	308,481	331,671	261,897	304,374	-4,107	-230,618
Audit, Legal and Consulting	788,882	1,091,236	1,106,683	1,020,897	862,099	785,644	850,828	862,885	690,518	505,717	819,002	823,069	896,526	390,809	107,644
														0	0
														0	0
Sub-Total	1,323,875	1,423,720	1,330,043	1,260,156	1,120,607	1,019,526	1,076,551	1,092,994	1,011,219	814,198	1,150,673	1,084,966	1,200,900	386,702	-122,975
Miscellaneous	75,720	109,482	120,314	158,565	175,197	176,114	190,758	153,799	60,009	100,733	140,234	125,317	122,854	22,121	47,134
Total	**21,623,868**	**19,948,838**	**21,458,480**	**22,779,515**	**26,415,939**	**23,013,871**	**25,078,981**	**25,393,125**	**26,108,153**	**26,758,566**	**27,523,058**	**28,773,361**	**29,347,816**	**2,589,250**	**7,723,948**

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

	A	B	C	E	H	K	N	Q	T	W	Y	Z	AA	AB
1													**File Number:**	EB-2019-0032
2													**Exhibit:**	19/04/2019
3													**Tab:**	BT
4	**TO BE UPDATED AT THE DRAFT RATE ORDER STAGE**												**Schedule:**	
5													**Page:**	
6														
7													**Date:**	25/04/2019
8														
9	**Appendix 2-K**													
10	**Employee Costs**													
11														
12		**Last Rebasing Year (2009 Board Approved)**	**Last Rebasing Year (2009 Actuals)**	**Last Rebasing Year (2010 Actuals)**	**2011 Actuals**	**2012 Actuals**	**2013 Actuals**	**2014 Actuals**	**2015 Actuals**	**2016 Actuals**	**2017 Actuals**	**2018 Forecast**	**2019 Bridge Year**	**2020 Test Year**
13	**Number of Employees (FTEs including Part-Time)[1]**													
14	Management (including executive)	29	33	35	34	35	36	32	32	33	34	36	36	36
15	Non-Management (union and non-union)	171	162	157	159	161	162	158	157	165	164	159	159	161
16	Total	200	195	192	193	196	198	190	189	198	198	195	195	197
17	**Total Salary and Wages including ovetime and incentive pay**													
18	Management (including executive)	$ 3,540,516	$ 3,627,410	$ 3,890,543	$ 4,065,920	$ 4,220,833	$ 3,748,764	$ 3,641,740	$ 4,151,009	$ 3,671,477	$ 4,353,611	$ 4,326,790	$ 4,368,679	$ 4,470,749
19	Non-Management (union and non-union)	$ 10,076,854	$ 10,043,554	$ 10,772,117	$ 11,257,699	$ 11,126,534	$ 11,703,666	$ 12,368,365	$ 12,327,765	$ 12,999,356	$ 12,942,613	$ 12,791,837	$ 13,512,481	$ 14,017,942
20	Total	$ 13,617,370	$ 13,670,964	$ 14,662,660	$ 15,323,618	$ 15,347,367	$ 15,452,430	$ 16,010,105	$ 16,478,774	$ 16,670,832	$ 17,296,224	$ 17,118,627	$ 17,881,161	$ 18,488,691
21	**Total Benefits (Current + Accrued)**													
22	Management (including executive)	$ 1,281,641	$ 1,014,346	$ 1,226,360	$ 1,495,632	$ 2,190,001	$ 1,572,346	$ 1,471,273	$ 1,732,351	$ 1,533,659	$ 1,785,211	$ 1,798,023	$ 1,870,235	$ 1,904,813
23	Non-Management (union and non-union)	$ 3,626,884	$ 2,835,964	$ 3,159,730	$ 3,917,296	$ 5,759,079	$ 4,370,186	$ 4,706,967	$ 4,924,201	$ 5,071,905	$ 5,126,934	$ 5,171,992	$ 5,432,136	$ 5,623,751
24	Total	$ 4,908,525	$ 3,850,310	$ 4,386,090	$ 5,412,928	$ 7,949,080	$ 5,942,532	$ 6,178,240	$ 6,656,552	$ 6,605,564	$ 6,912,145	$ 6,970,015	$ 7,302,371	$ 7,528,564
25	**Total Compensation (Salary, Wages, & Benefits)**													
26	Management (including executive)	$ 4,822,157	$ 4,641,756	$ 5,116,903	$ 5,561,552	$ 6,410,834	$ 5,321,110	$ 5,113,013	$ 5,883,360	$ 5,205,135	$ 6,138,822	$ 6,124,813	$ 6,238,914	$ 6,375,562
27	Non-Management (union and non-union)	$ 13,703,738	$ 12,879,518	$ 13,931,847	$ 15,174,995	$ 16,885,613	$ 16,073,852	$ 17,075,332	$ 17,251,966	$ 18,071,261	$ 18,069,547	$ 17,963,829	$ 18,944,617	$ 19,641,693
28	Total	$ 18,525,895	$ 17,521,274	$ 19,048,750	$ 20,736,547	$ 23,296,447	$ 21,394,962	$ 22,188,345	$ 23,135,326	$ 23,276,396	$ 24,208,369	$ 24,088,642	$ 25,183,532	$ 26,017,254
29														
30	**Note:**													
31	[1] If an applicant wishes to use headcount, it must also file the same schedule on an FTE basis.													

File Number:	EB-2019-0032
Exhibit:	12/04/2019
Tab:	SS
Schedule:	
Page:	
Date:	16/04/2019

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

	Last Rebasing Year - 2009- Board Approved	Last Rebasing Year - 2009- Actual	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Forecast	2019 Bridge Year	2020 Test Year
Reporting Basis	CGAAP	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
OM&A Costs													
O&M	$ 5,308,842	$ 4,956,019	$ 4,753,908	$ 4,252,329	$ 4,156,896	$ 4,229,167	$ 4,460,460	$ 4,398,242	$ 4,631,493	$ 9,757,095	$ 9,825,366	$ 10,941,833	$ 10,903,678
Admin Expenses	$ 16,315,026	$ 14,992,819	$ 16,704,571	$ 18,527,186	$ 22,259,043	$ 18,784,704	$ 20,618,521	$ 20,994,883	$ 21,476,660	$ 17,001,471	$ 17,697,692	$ 17,831,527	$ 18,444,138
Total Recoverable OM&A from Appendix 2-JB [5]	$ 21,623,868	$ 19,948,838	$ 21,458,480	$ 22,779,515	$ 26,415,939	$ 23,013,871	$ 25,078,981	$ 25,393,125	$ 26,108,153	$ 26,758,566	$ 27,523,058	$ 28,773,361	$ 29,347,816
Number of Customers [2,4]	84,532	84,578	84,754	84,884	85,213	85,589	86,185	86,616	87,149	87,697	88,032	88,369	88,707
Number of FTEs [3,4]	200	195	192	193	196	198	190	189	198	198	195	195	197
Customers/FTEs	422.66	433.73	441.43	439.81	434.76	432.27	453.60	458.28	440.14	442.91	451.45	453.17	450.29
OM&A cost per customer													
O&M per customer	62.80	58.60	56.09	50.10	48.78	49.41	51.75	50.78	53.14	111.26	111.61	123.82	122.92
Admin per customer	193.00	177.27	197.09	218.26	261.22	219.48	239.24	242.39	246.44	193.87	201.04	201.79	207.92
Total OM&A per customer	255.81	235.86	253.18	268.36	310.00	268.89	290.99	293.17	299.58	305.13	312.65	325.61	330.84
OM&A cost per FTE													
O&M per FTE	26,544	25,415	24,760	22,033	21,209	21,359	23,476	23,271	23,391	49,278	50,386	56,112	55,349
Admin per FTE	81,575	76,886	87,003	95,996	113,567	94,872	108,519	111,084	108,468	85,866	90,757	91,444	93,625
Total OM&A per FTE	108,119	102,302	111,763	118,029	134,775	116,232	131,995	134,355	131,859	135,144	141,144	147,556	148,974

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.

File Number:	EB-2019-0032
Exhibit:	15/03/2019
Tab:	SS
Schedule:	
Page:	
Date:	29/03/2019

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

Appendix 2-M
Regulatory Cost Schedule

	Regulatory Cost Category	USoA Account	USoA Account Balance	Last Rebasing Year (2009 Board Approved)	Last Rebasing Year (2009 Actual)	Most Current Actuals Year 2017	2019 Bridge Year	Annual % Change	2020 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		$ 50,000	$ 303,046	$ 397,841	$ 395,760	-0.52%	$ 403,675	2.00%
2	OEB Section 30 Costs (OEB-initiated)				$ 11,464	$ 9,667	$ 24,180	150.13%	$ 24,660	1.99%
3	Expert Witness costs for regulatory matters									
4	Legal costs for regulatory matters	5630			$ -	$ 104,240	$ 55,000	-47.24%	$ 56,000	1.82%
5	Consultants' costs for regulatory matters	5630			$ 3,250		$ 2,600		$ 27,600	961.54%
6	Operating expenses associated with staff resources allocated to regulatory matters	5630			$ 173,530	$ 263,325	$ 246,691	-6.32%	$ 253,191	2.63%
7	Operating expenses associated with other resources allocated to regulatory matters [1]	5630			$ 89,805	$ 40,565	$ 52,754	30.05%	$ 28,549	-45.88%
8	Other regulatory agency fees or assessments	5655								
9	Any other costs for regulatory matters (please define)									
10	Intervenor costs	5655				$ 1,167		-100.00%	$ 2,600	
11	Include other items in green cells, as applicable									
12										
13										
14										
15										
16										
17										
18										
19										
20										
	Regulatory Costs (One-Time)									
1	Expert Witness costs									
2	Legal costs	5630		$ 450,000	$ 30,346	$ 112,940	$ 300,000	165.63%		-100.00%
3	Consultants' costs	5630		$ 150,000	$ 11,544	$ 361,001	$ 100,000	-72.30%		-100.00%
4	Incremental operating expenses associated with staff resources allocated to this application.	5615				$ 52,066		-100.00%		
5	Incremental operating expenses associated with other resources allocated to this application. [1]	5615		$ 18,000			$ 34,875			-100.00%
6	Intervenor costs	5655		$ 50,000	$ 131,715		$ 115,000			-100.00%

7	OEB Section 30 Costs (application-related)						$ 60,000			-100.00%
8	Include other items in green cells, as applicable									
9										
10										
11										
12										
13										
14										
15										
1	Sub-total - Ongoing Costs [2]		$ -	$ 50,000	$ 581,094	$ 816,805	$ 776,985	-4.88%	$ 796,275	2.48%
2	Sub-total - One-time Costs [3]		$ -	$ 668,000	$ 173,605	$ 526,008	$ 609,875	15.94%	$ -	-100.00%
3	Total		$ -	$ 718,000	$ 754,699	$ 1,342,813	$ 1,386,860	3.28%	$ 1,023,452	-26.20%

Application-Related One-Time Costs	**Total**
Total One-Time Costs Related to Application to be Amortized over IRM Period	$ 1,135,883
1/5 of Total One-Time Costs	$ 227,176.52

Notes:

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

File Number:	EB-2019-0032
Exhibit:	18/04/2019
Tab:	SS
Schedule:	
Page:	
Date:	18/04/2019

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

Year: 2009

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
ENWIN Utilities Ltd.	Windsor Utilities Commission	Water production, transmission and distribution - shared services including management, administrative services, construction operations and maintenance services.	Fully allocated cost + ROA	9,178,458	8,170,248
ENWIN Utilities Ltd.	ENWIN Energy Ltd.	Street lighting, sentinel lighting services. Provided customer service offering to a third party.	Fully allocated cost + ROA	1,071,212	1,001,987
ENWIN Utilities Ltd.	Corporation of the City of Windsor	Waste Water customer service and billing services	Fully allocated cost + ROA	2,051,119	1,679,981
				12,300,789	10,852,216

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	$
eg: parent company	*eg: regulated entity*				
Windsor Canada Utilities	ENWIN Utilities Ltd.	WCU Board of Director Costs	Fully allocated cost	95%	98,487

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.

File Number:	EB-2019-0032
Exhibit:	02/04/2019
Tab:	bt
Schedule:	
Page:	
Date:	12/04/2019

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: 2009

Line No.	Particulars	Capitalization Ratio			Cost Rate	Return
		(%)		($)	(%)	($)
	Debt					
1	Long-term Debt	56.00%		$111,889,724	6.77%	$7,570,768
2	Short-term Debt	4.00%	(1)	$7,992,123	4.47%	$357,248
3	**Total Debt**	60.0%		$119,881,847	6.61%	$7,928,016
	Equity					
4	Common Equity	40.00%		$79,921,231	8.01%	$6,401,691
5	Preferred Shares			$ -		$ -
6	**Total Equity**	40.0%		$79,921,231	8.01%	$6,401,691
7	**Total**	100.0%		$199,803,078	7.17%	$14,329,707

Notes

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

File Number:	EB-2019-0032
Exhibit:	05/04/2019
Tab:	ss
Schedule:	
Page:	
Date:	08/04/2019

Appendix 2-OB
Debt Instruments

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

Year 2009 Board Approved

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) [2]	Days O/S	Interest ($) [1]	Additional Comments, if any
1	Debentures	EDFIN	Third-Party	Fixed Rate	15-Aug-02	10	$ 50,000,000	6.81%	365	$ 3,405,000	Actual debt rate
2	Promissory Note	City of Windsor	Affiliated	Variable Rate	20-Dec-01	8	$ 3,255,973	6.10%	365	$ 198,614	Deemed rate
3										$ -	
4										$ -	
5										$ -	
6										$ -	
Total							$ 53,255,973	6.77%		$ 3,603,614	

Notes

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

File Number:	EB-2019-0032
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

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

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

Proposed Rate Class for Billing Embedded Distributor(s)

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

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

(1)	(7)	(8)	(9)	(10)	(11)
Asset Class	**Total line length or station capacity in asset class**	**Line length or capacity required to provide LV service to Embedded Distributor(s)**	**Annual total demand on station/line providing LV services (sum of 12 monthly peaks)**	**Annual billed Embedded Distributor demand on station/line providing LV services**	**Embedded Distributor(s)' Responsibility Share**

Embedded Distributor's share:	kW or kVa; km	kW or kVA; km	kW or kVA	kW or kVA	percent
Distribution Stations					0.00%
Low Voltage Line					0.00%
LV Line # 2 (if applicable)					0.00%
TS (owned by host)					0.00%
add rows if necessary					0.00%

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

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

File Number:	EB-2019-0032
Exhibit:	14/01/2019
Tab:	Reg
Schedule:	
Page:	
Date:	01/04/2019

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)	2,524,176,026	2,506,686,857	2,444,586,494	2,510,802,561	2,399,714,017	2,477,193,191
A(2)	"Wholesale" kWh delivered to distributor (lower value)	2,517,026,264	2,509,469,011	2,447,332,684	2,519,254,470	2,412,324,478	2,481,081,381
B	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)	609,386,943	618,078,506	589,979,646	627,095,216	595,454,911	607,999,044
C	Net "Wholesale" kWh delivered to distributor = **A(2) - B**	1,907,639,321	1,891,390,505	1,857,353,038	1,892,159,254	1,816,869,567	1,873,082,337
D	"Retail" kWh delivered by distributor	2,458,205,854	2,466,527,764	2,397,631,611	2,471,215,846	2,367,940,087	2,432,304,232
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)	608,854,143	617,542,691	589,449,834	626,560,047	594,937,988	607,468,941
F	Net "Retail" kWh delivered by distributor = **D - E**	1,849,351,711	1,848,985,073	1,808,181,777	1,844,655,799	1,773,002,099	1,824,835,292
G	Loss Factor in Distributor's system = **C / F**	1.0315	1.0229	1.0272	1.0258	1.0247	1.0264
	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**	1.0362	1.0275	1.0318	1.0304	1.0294	1.0311

Notes:

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

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

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

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

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

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

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

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

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

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

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

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

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

File Number:	EB-2019-0032
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

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.

File Number:	EB-2019-0032
Exhibit:	18/04/2019
Tab:	ss
Schedule:	
Page:	
Date:	18/04/2019

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

Revenue Requirement Component	2020 MIFRS	2020 CGAAP [1]	Difference	Reasons why the revenue requirement component is different under MIFRS
Closing NBV 2019	$ 222,874,475	$ 198,733,413	$ 24,141,062	Useful life of many MIFRS assets extended when revaluated in 2011,
Closing NBV 2020	$ 230,071,840	$ 203,582,874	$ 26,488,966	Useful life of many MIFRS assets extended when revaluated in 2011,
Average NBV	$ 226,473,157	$ 201,158,144	$ 25,315,014	
Working Capital	$ 21,499,345	$ 21,318,426	$ 180,919	CGAAP burden rates > MIFRS
Rate Base	$ 247,972,502	$ 222,476,569	$ 25,495,933	
Return on Rate Base	$ 14,921,993	$ 13,401,633	$ 1,520,360	Rate base is higher under MIFRS
			$ -	
OM&A	$ 29,347,816	$ 26,796,579	$ 2,551,237	CGAAP burden rates > MIFRS
Property Taxes	$ 331,505	$ 331,505	$ -	
Other Expenses	$ 69,800	$ 69,800	$ -	LEAP
Depreciation	$ 11,500,628	$ 15,727,069	-$ 4,226,441	Useful life of many MIFRS assets extended when revaluated in 2011.
PILs or Income Taxes	$ 2,074,427	$ 2,994,261	-$ 919,834	Higher income under CGAAP
			$ -	
Less: Revenue Offsets	-$ 4,007,915	-$ 4,007,915	$ -	
			$ -	
Insert description of additional item(s)			$ -	
Total Base Revenue Requirement	$ 54,238,254	$ 55,312,931	-$ 1,074,677	

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

File Number:	EB-2019-0032
Exhibit:	13/03/2019
Tab:	SS
Schedule:	
Page:	
Date:	29/03/2019

Appendix 2-YA
One-Time Incremental IFRS Transition Costs

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

Nature of One-Time Incremental IFRS Transition Costs [1]	Audited Actual Costs Incurred 2009	Audited Actual Costs Incurred 2010	Audited Actual Costs Incurred 2011	Audited Actual Costs Incurred 2012	Audited Actual Costs Incurred 2013	Audited Actual Costs Incurred 2014	Audited Actual Costs Incurred 2015	Audited Actual Costs Incurred 2016	Audited Actual Costs Incurred 2017	Audited Carrying Charges To December 31, 2018	Forecasted Costs 2019 [3]	Forecasted Costs 2020 [3]	Carrying Charges January 1, 2019 to December 31, 2019 or April 30, 2020 (As appropriate)	Total Costs and Carrying Charges	Reasons why the costs recorded meet the criteria of one-time IFRS administrative incremental costs
Professional accounting fees	$ 53,400	$ 7,090								$ 7,379			$ 1,360	$ 69,229	KPMG assisted ENWIN with the major decisions that were made for the transition to IFRS and outlined action plans and next steps in preparation fo rthe transition to IFRS.
Professional legal fees														$ -	
Salaries, wages and benefits of staff added to support the transition to IFRS														$ -	
Associated staff training and development costs														$ -	
Costs related to system upgrades, or replacements or changes where IFRS was the major reason for conversion														$ -	
														$ -	
														$ -	
														$ -	
														$ -	
Amounts, if any, included in previous Board approved rates (amounts should be negative) [2]														$ -	
														$ -	
Insert description of additional item(s) and new rows if needed.														$ -	
Total	$ 53,400	$ 7,090	$ -	$ -	$ -		$ -			$ 7,379		$ -		$ 69,229	

Note:

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

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

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

File Number:	EB-2019-0032
Exhibit:	07/12/2018
	kc
Tab:	
Schedule:	
Page:	
Date:	01/04/2019

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

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	583,235,038	-	583,235,038	-	20,775,543	20,775,543	562,459,495	*3.56%*	*96.44%*	
General Service < 50 kW	199,305,813	-	199,305,813	-	30,270,481	30,270,481	169,035,332	*15.19%*	*84.81%*	
General Service 50 to 4999 kW	923,584,587	115,794,666	807,789,921	587,790,269	41,162,312	628,952,581	178,837,339	*68.10%*	*19.36%*	
General Service 3000-4999 kW	44,136,954	38,071,189	6,065,765	6,065,765	-	6,065,765	-0	*13.74%*	*0.00%*	
Unmetered Scattered Load	2,368,616	-	2,368,616	2,172,398	-	2,172,398	196,218	*91.72%*	*8.28%*	
Sentinel Lighting	797,644	-	797,644	-	44,091	44,091	753,553	*5.53%*	*94.47%*	
Street Lighting	6,962,744	-	6,962,744	6,944,435	-	6,944,435	18,309	*99.74%*	*0.26%*	
Large Use - Regular	189,732,833	167,657,931	22,074,902	22,074,903	-	22,074,903	-2	*11.63%*	*0.00%*	
Large Use - 3TS	174,153,374	174,153,377	- 3			-	-3	*0.00%*	*0.00%*	
TOTAL	**2,124,277,603**	**495,677,164**	**1,628,600,439**	**625,047,771**	**92,252,428**	**717,300,198**	**911,300,240**			
%	*100.00%*		*100.00%*	*38.38%*	*5.66%*		*55.96%*	*44.04%*	*55.96%*	*100.00%*

Step 2: **2019 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***	***$0.08199***
Percentage shares (%)	non-RPP (GA mod/non-GA mod), RPP		38.38%	5.66%	55.96%
WEIGHTED AVERAGE PRICE ($/kV	**(Sum of I43, J43 and L43)**	$ 0.0990	**$0.0485**	**$0.0046**	**$0.0459**

Step 3: **Commodity Expense**

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

Class A

Customer		Revenue	Expense	2019 kWh Volume	2019 kW Volume	2019 HOEP Rate/kWh	2019 Avg GA/kW	2019 Amount	2020 kWh Volume	2020 kW Volume	2020 HOEP Rate/kWh	2020 Avg GA/kW	2020 Amount
General Service 50 to 4999 kW		4035	4705	254,777,319	564,367	0.02157	36.01501627	$25,821,228	244,990,181	560,011	0.02157	36.01501627	$25,453,252
General Service 3000-4999 kW		4015	4705	28,405,832	126,556	0.02157	36.01501627	$5,170,632	27,059,384	125,396	0.02157	36.01501627	$5,099,825
Large Use - Regular		4020	4705	279,265,293	454,420	0.02157	36.01501627	$22,389,713	250,203,683	439,294	0.02157	36.01501627	$21,218,084
Large Use - 3TS		4020	4705	241,793,036	475,523	0.02157	36.01501627	$22,341,442	238,624,714	463,625	0.02157	36.01501627	$21,844,588
				804,241,479	1,620,866			$75,723,015					$73,615,748

Class B

Customer		Revenue	Expense	2019					2020				
Class Name	UoM	USA #	USA #	Volume	rate ($/kWh):			Amount	Volume	rate ($/kWh):			Amount
Residential	kWh	4006	4705	583,496,333	0.099022797			$57,779,439	573,182,636	$0.0990			$56,758,148
General Service < 50 kW	kWh	4010	4705	205,597,336	0.099022797			$20,358,823	201,528,025	$0.0990			$19,955,869
General Service 50 to 4999 kW	kWh	4035	4705	693,760,726	0.099022797			$68,698,127	667,110,270	$0.0990			$66,059,125
General Service 3000-4999 kW	kWh	4015	4705	0	0.099022797			$0	0	$0.0990			$0
Unmetered Scattered Load	kWh	4010	4705	2,314,844	0.099022797			$229,222	2,290,933	$0.0990			$226,855
Sentinel Lighting	kWh	4030	4705	783,454	0.099022797			$77,580	758,146	$0.0990			$75,074
Street Lighting	kWh	4025	4705	6,657,045	0.099022797			$659,199	6,618,490	$0.0990			$655,381
Large Use - Regular	kWh	4020	4705	36,752,918	0.099022797			$3,639,377	32,928,243	$0.0990			$3,260,647
Large Use - 3TS	kWh	4020	4705		0.099022797			$0		$0.0990			$0
TOTAL				**1,529,362,656**				**$151,441,767**	**1,484,416,743**				**$146,991,099**

Total

Customer		Revenue	Expense	2019					2020				
Class Name	UoM	USA #	USA #	Volume	avg rate ($/kWh):			Amount	Volume	avg rate ($/kWh):			Amount
Residential	kWh	4006	4705	583,496,333	0.099022797			$57,779,439	573,182,636	0.0990			$56,758,148
General Service < 50 kW	kWh	4010	4705	205,597,336	0.099022797			$20,358,823	201,528,025	0.0990			$19,955,869
General Service 50 to 4999 kW	kWh	4035	4705	948,538,045	0.0996			$94,519,355	912,100,451	0.1003			$91,512,377
General Service 3000-4999 kW	kWh	4015	4705	28,405,832	0.1820			$5,170,632	27,059,384	0.1885			$5,099,825
Unmetered Scattered Load	kWh	4010	4705	2,314,844	0.099022797			$229,222	2,290,933	0.0990			$226,855
Sentinel Lighting	kWh	4030	4705	783,454	0.099022797			$77,580	758,146	0.0990			$75,074
Street Lighting	kWh	4025	4705	6,657,045	0.099022797			$659,199	6,618,490	0.0990			$655,381
Large Use - Regular	kWh	4020	4705	316,018,211	0			$26,029,090	283,131,926	0.0000			$24,478,731
Large Use - 3TS	kWh	4020	4705	241,793,036	0			$22,341,442	238,624,714	0.0000			$21,844,588
TOTAL				**2,333,604,135**				**$227,164,782**	**2,245,294,704**				**$220,606,847**

**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*