



Ontario Energy Board

Chapter 2 Appendices

Filing Requirements for Electricity Distribution Rate Applications

Version 2.6 (2020)

Utility Name Greater Sudbury Hydro Inc.

Assigned EB Number EB-2019-0037

Name of Contact and Title Tiija Luttrell CPA, CA Supervisor - Regulatory

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Test Year 2020

Bridge Year 2019

Last Rebasing Year 2013

Identify the accounting standard used for the test
year

MIFRS

Did Greater Sudbury Hydro Inc. update its
depreciation and capitalization policies?

Yes

If "yes" to cell E34, were the changes in policies
reflected in a prior rebasing application?

Yes

When did Greater Sudbury Hydro Inc. update its
actual depreciation and capitalization policies?

January 1 2013

Identify the year the applicant adopted IFRS for
financial reporting purposes

2015


Is Greater Sudbury Hydro Inc. applying for cost
recovery for the test and/or future year(s) for Green
Energy initiatives?

No

Is Greater Sudbury Hydro Inc. an embedded
distributor?

Yes

Notes

 Pale green cells represent input cells.

 Pale blue cells

 contain fixed



Chapter 2 Appendices

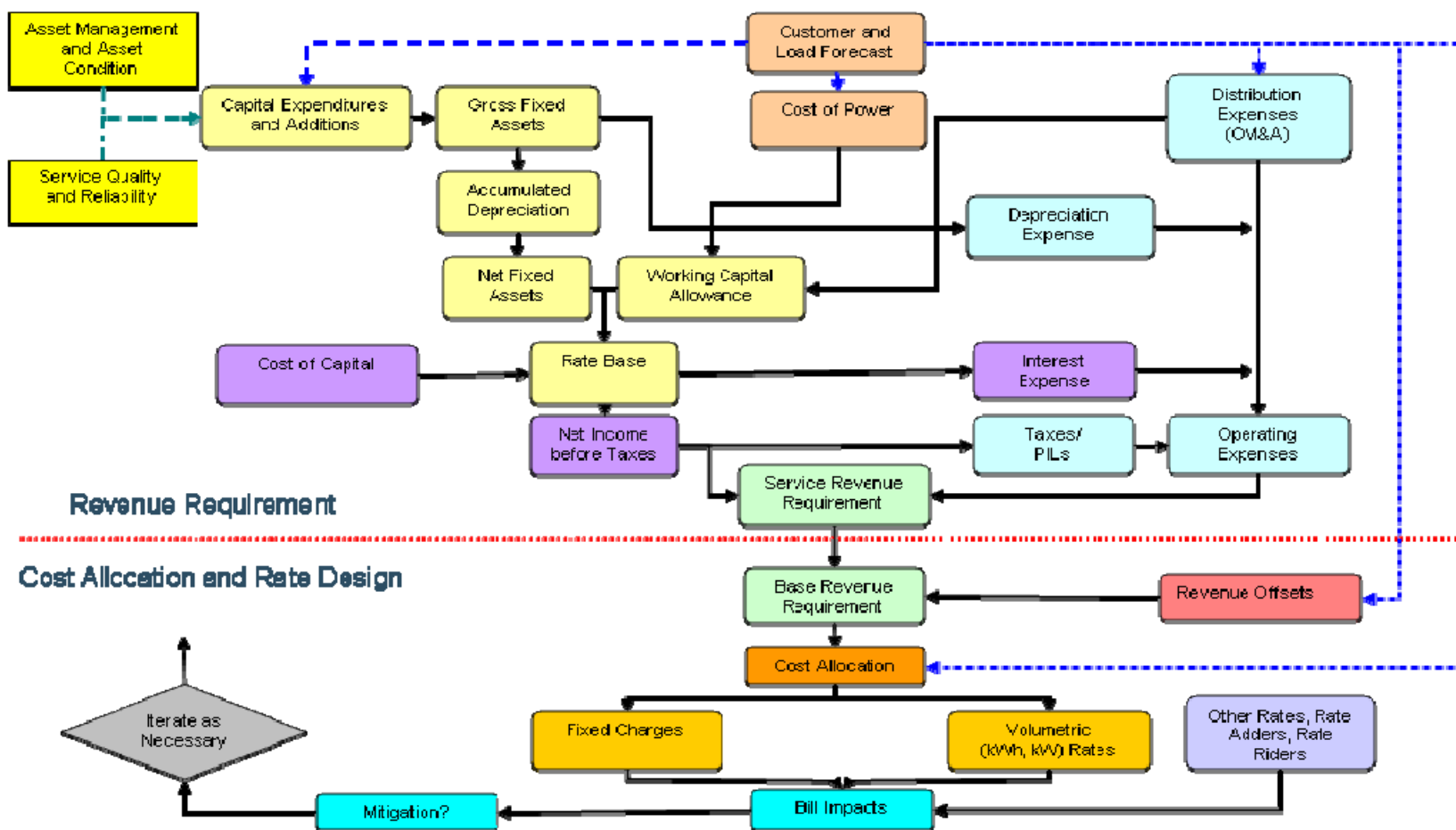
Filing Requirements for Electricity Distribution Rate Applications

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

Cost of Service Rate Application Schematic

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



List of Key References

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

Cost of Service Applications – Key References

The references listed below are key to interpreting these Filing Requirements.

- [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](#);
- [Accounting Guidance related to Accounts 1588 RSVA Power, and 1589 RSVA Global Adjustment](#)

Capital Funding Options:

- [Report of the Board: New Policy Options for the Funding of Capital Investments: The Advanced Capital Module \(EB-2014-0219\), September 18, 2014](#);

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.

Greater Sudbury Hydro Inc. is seeking the following approvals in this application:

1		Approval to charge distribution rates effective May 1, 2020 to recover a base revenue requirement of \$27,396,127 which includes a revenue deficiency of \$3,860,553 as detailed in Exhibit 6. The schedule of proposed rates is detailed in Exhibit 8.
2		Approval of the Distribution System Plan included in Exhibit 2.
3		Approval of the proposed loss factor included in Exhibit 8.
4		Approval to adjust the Retail Transmission Rates - Network and Connection, and the Low Voltage charges as calculated in Exhibit 8.
5		Approval of the rate riders for disposition of the Group 1 & Group 2 Deferral and Variance Accounts as detailed in Exhibit 9.
6		Approval of the rate rider for a one-year disposition of the Lost Revenue Adjustment Mechanism Variance Account ("LRAMVA") for lost revenue as presented in Exhibits 4 and 9.
7		Approval of the request for new Group 2 Account - 1508 - Other Regulatory Assets, Sub-Account OPEB Actuarial Gains & Losses as detailed in Exhibit 9.

8		Approval of the Advanced Capital Module ("ACM") treatment for the 2021-2024 station rebuilds (Cressey, Moonlight, Marttila, Paris)
9		Approval to charge Retail Service Charges as detailed in Exhibit 8.
10		Approval to charge the Specific Service Charges as detailed in Exhibit 8.
11		Approval to charge the Board's updated Pole Attachment Charge, effective May 1, 2020.

**Appendix 2-AA
Capital Projects Table**

Projects	2013	2014	2015	2016	2017	2018	2019 Bridge Year	2020 Test Year
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
System Access								
Meter Installations		117,775	152,796	176,067		120,024	124,862	174,862
Overhead Services		138,646	129,537	170,919	133,409	140,168	150,500	150,500
System Betterment	150,948	50,577	252,251	177,299	326,146	158,156	114,911	114,911
Underground Services		119,099		146,179	117,965		122,400	122,400
City Roadwork	484,101	360,002		153,024	159,247	172,058	275,000	275,000
Coppercliff Gardens Rebuild	135,832							
Sub-Total	770,881	786,099	534,584	823,488	736,767	590,406	787,673	837,673
System Renewal								
Failed Transformers	207,884	173,492	552,325	438,522	230,949	533,204	350,000	350,000
System Betterment	150,948	177,018	252,251	177,299	326,146	158,156	402,189	402,189
Major Substation Repairs	332,236	639,556	302,638	760,379			300,000	180,000
Emergency Plant Maintenance		279,054		234,114	509,595	577,726	326,547	326,547
Vanier Lane Road	458,280							
Algonquin Rebuild	150,050							
Sunnyside	402,031							
West Nip 4 to 12 Conversion	178,745							
Pole Replacements	136,291							
Pine St- 4kV Rebuild	173,085							
Beatty	354,547							
Copper Cliff Rebuild/ Evans Road Rebuild	167,471							
3F7		126,563						
3F10		121,589						
Lo-Ellen Park Rebuild		116,006						
Vanier Lane Rebuild - Phase 2		296,055						
Woodbine / Agincourt		546,967						
Harju/ Pennala		151,066						
West Nip 4 to 12 Conversion		476,226						
Raft LK		140,241						
Chapman/Stafford Rebuild			133,235					
Beverly Drive Rebuild			172,245					
Griffith St.			117,526					
Crescent Park/ Gordon Ac Rebuild			178,425					
Brebeuf Front Lot			368,773					
Mcdonell/Rix Falconbridge			155,288					
Voltage Conversion/Tear Down in West Nip			352,628					
West Nipissing (MS37)				162,576				
Fourth Ave Minnow Lake				154,003				
Bloor St				221,473				
Ester (Long Lake Rd to Treeview)				130,208				
Lavoie St.				245,047				
Mountview Cres				139,340				
Struthers St.				166,651				
Hay St. (Cache Bay)				116,572				
Rear Line Marymount to St. Anne's Rd				199,934				
Mildred St.				176,166				
Madeleine St				118,304				
Martin Ave				115,207				
Somers St.				187,907				
Cressey Station Voltage Conversion				138,066				
Coniston Edward Station					293,715			
Hudson St. 11F5					122,682			
Lansing Ave.					354,270			
Croatia Road 20F5					174,998			
Jarvi/Lamm's/Hannah Lake Rd 20F3					366,949			
West Nipissing Voltage Conversion					140,045			
Lasalle Park Manor Underground					395,943			
Holland Road - 2017					204,197			
Lincoln Road Rebuild					134,537			
Tedman					175,290			
9M4 Transfer Conductors (Martindale Pioneer Rd.)						470,104		
Kathleen Voltage Conversion						515,434		
Clearwater Lake Road						295,360		
Copper Cliff 25F4						925,622		
Fourth Avenue Coniston 31F1						234,909		
Kathleen Station MS2						3,324,676		
West Nipissing4-12kvconver						119,795		
Ferguson Avenue							198,336	
Capreol Rebuild							1,723,622	
Regent Voltage Conversion							382,732	
Cressey Voltage Conversion							570,474	
MS30/MS31 Grounding Improvements/ Switching							178,158	
Hawthorne (Vine to Beatrice)							147,964	
Dew Drop Rd							404,781	
Dennis St (S19363 to S18985)							473,741	
West Nipissing: Waterfront Dr. Rebuild							258,343	
Tedman Voltage Conversion							758,543	
Gemmell MS11 (T1)							150,000	2,333,837
Cressey MS3 Rebuild/Voltage Conversion								1,305,701
Battery Bank Replacements								120,000
Pole Rebuilds								494,292
Cable Testing/Rejuvenation								100,462
Sub-Total	2,711,566	3,243,835	2,585,335	3,881,766	3,429,316	7,154,986	6,625,430	5,613,028
System Service								
System Betterment	150,948	25,288	252,251	177,299	326,146	158,156	57,456	57,456
Southlane Road	332,002							
44KV Motorized Switches	508,535							
Cambrian Heights Dr-UG Extension to College Boreal		166,094						
44KV Motorized Switches/VBM		330,212						
West Nipissing (MS37)			188,460					
Bancroft 44kv Extension			450,886					
Lasalle MS7 Relay Upgrades					155,748			

11F7 - Falconbridge Rd to Moonlight Ave; New Ckt					138,081			
Lorne @ Martindale Ave; Complete 12kV and 44kV Feeder Ties					130,189			
Melvin to Kathleen MS; New 44kV Ckt/Rebuild					563,481			
2017 44KV To Coniston (Allan/Edward)					1,051,713			
Sunnyside Rebuild						526,833		
Dash MS19 T1/T2 Relay Upgrades;Purchase Equipment							295,000	
Continue 44kV build down Government Rd to Hwy 17 - Coniston 31F2							343,797	
West Nipissing Voltage Conversion								89,177
Cressey MS3 Rebuild/Voltage Conversion								191,285
Gemmell MS 11								532,440
9M2 Extension								464,138
Sunnyside 12 kV Feeder Relocation								346,811
Sub-Total	991,485	521,594	891,596	177,299	2,365,359	684,989	696,253	1,681,307
General Plant								
Vehicles	533,800	225,667	756,834	202,408	743,656	212,220	450,000	450,000
Building	176,906	1,364,323	1,312,438	1,342,565			465,000	300,000
Control Room Electronic Mapping	367,399							
Tools and Equipment				116,135				
Enterprise Bus							150,000	
Outage Management System (OMS)								400,000
Sub-Total	1,078,105	1,589,990	2,069,273	1,661,109	743,656	212,220	1,065,000	1,150,000
Miscellaneous	673,596	1,250,069	1,554,539	1,199,430	1,439,848	1,007,375	383,617	133,000
Total	6,225,633	7,391,586	7,635,327	7,743,091	8,714,946	9,649,976	9,557,972	9,415,007
Less Renewable Generation Facility Assets and Other Non-Rate-Regulated Utility Assets (input as negative)								
Total	6,225,633	7,391,586	7,635,327	7,743,091	8,714,946	9,649,976	9,557,972	9,415,007

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

File Number: EB-2019-0037
Exhibit: 2
Tab: 2
Schedule: 2
Page: 1
Date: 31-Oct-19

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

First year of Forecast Period:
2020

CATEGORY	Historical Period (previous plan ¹ & actual)																		Forecast Period (planned)							
	2013			2014			2015			2016			2017			2018			2019			2020	2021	2022	2023	2024
	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual ²	Var					
	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000				
System Access	1,594	2,122	33.1%	1,979	1,724	-12.9%	1,553	2,028	15.4%	1,544	1,907	26.9%	1,544	1,643	6.4%	1,644	2,000	21.6%	1,883	1,515	-19.5%	1,920	1,951	1,983	2,015	2,049
System Renewal	5,846	3,044	-47.9%	3,961	4,197	6.0%	3,678	3,541	-3.7%	5,277	4,588	-13.1%	5,054	4,247	-16.0%	7,780	7,538	-3.1%	6,772	4,340	-35.9%	5,702	9,009	6,871	7,449	8,164
System Service	2,088	1,051	-49.7%	1,149	595	-48.2%	897	1,077	20.0%	371	364	-1.9%	1,799	2,587	43.8%	1,025	934	-8.8%	843	856	1.6%	1,610	874	657	738	80
General Plant	2,428	1,256	-48.3%	2,317	1,753	-24.3%	3,171	2,246	-29.2%	1,932	1,767	-8.5%	1,727	995	-42.4%	999	415	-58.5%	1,155	854	-26.1%	1,265	907	1,384	902	1,020
TOTAL EXPENDITURE	11,956	7,473	-37.5%	9,406	8,270	-12.1%	9,504	8,892	-6.4%	9,083	8,626	-5.0%	10,124	9,472	-6.4%	11,448	10,886	-4.9%	10,653	7,565	-29.0%	10,497	12,742	10,895	11,104	11,313
Capital Contributions	(704)	(1,247)	77.2%	(851)	(878)	3.2%	(744)	(1,256)	68.9%	(711)	(883)	24.1%	(706)	(757)	7.3%	(965)	(1,236)	28.1%	(1,095)	(784)	-30.3%	(1,082)	(1,102)	(1,123)	(1,143)	(1,165)
Net Capital Expenditures	11,253	6,226	-44.7%	8,555	7,392	-13.6%	8,760	7,635	-12.8%	8,372	7,743	-7.5%	9,418	8,715	-7.5%	10,483	9,650	-7.9%	9,558	6,801	-28.8%	9,415	11,639	9,773	9,961	10,148
System O&M	\$ 7,988	\$ 7,350	-8.0%	\$ 8,118	\$ 6,672	-17.8%	\$ 8,544	\$ 7,499	-12.2%	\$ 8,989	\$ 7,543	-16.1%	\$ 8,382	\$ 7,667	-8.5%	\$ 8,786	\$ 7,579	-13.7%	\$ 7,890	\$ 5,999	-24.0%	\$ 9,141	\$ 9,324	\$ 9,510	\$ 9,701	\$ 9,895

Notes to the Table:
1. Historical 'previous plan' data is not required unless a plan has previously been filed. However, use the last OEB-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 Refer to Exhibit 2, Tab 2, Schedule 2 for variance analysis.
Notes on year over year Plan vs. Actual variances for Total Expenditures Refer to Exhibit 2, Tab 2, Schedule 2 for variance analysis.
Notes on Plan vs. Actual variance trends for individual expenditure categories Refer to Exhibit 2, Tab 2, Schedule 2 for variance analysis.

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.
Conservation Program Customer Engagement Activities		
<p>Conservation department staff attended and sponsored/supported many public events, both residential and small business focused, to increase awareness and recruit participants. Attended public events and business conferences, most often with a booth set up, such as Sudbury's Home Show, Sudbury's Earth Festival, Chamber of Commerce small business breakfast, Downtown Business Improvement Association's Annual General Meeting, partnered with EarthCare Sudbury and presented at Bridges to Better Business Conference. Staffed a booth on a Saturday for our clothesline giveaway at popular shopping centers, staffed a booth at Health Sciences North, and Tom Davies Square, two of our major employers in Sudbury.</p> <p>E-blast to customers, in several cases lists were focused on high consumption customers, with the intention to reach electrically heated homes. In Northern Ontario our climate is winter peaking for electricity so leading up to and through the winter several promotional emails were sent using e-blast software to promote Conservation programs to residential, small business and commercial customers such as AffordAbility Fund, GreenON Fund, Small Business Lighting, Clothesline Giveaway, and more. Other marketing tactics used were Automated Voice Recorder which left a prerecorded voicemail, an eblast promotion and written letter sent to a select recipient list, a printed letter, printed posters with rip-off phone number tags. (See Exhibits 1, Tab 6, Schedule 1, Attachment 2)</p>	<p>E-blast Analytics indicate customers deem sending information via an e-blast was an acceptable method of communication for this purpose, and that there is a desire for e-blast-style communication.</p> <p>Open rates are consistently between 55%-60%, Click-thru rate: 9%-12%, Bounce Rate: <10%, Unsubscribers: 0.2%-1%</p> <p>One of the most successful tools we employed was Instant Voice Recording which has now been adopted by several LDCs in the province as well as Hydro One.</p> <p>GSHi's (e-blast and letter) recipient list was customized and targeted in scope, allowing us to speak to customers who may be most interested in receiving the correspondence, such as high consumption customers who would benefit most from the message. GSHi believes the benefits of the content in the email message, combined with the ease and flexibility with which the customer can decide to open and read the message, results in a satisfactory way to communicate with our customer base regarding energy-saving incentive programs.</p> <p>GSHi social media accounts have also been a successful channel to flow information, with much interaction and engagement (comments, shares, likes).</p> <p>GSHi created a door hanger to be left on the neighbouring doors of homes to participants in the program</p>	<p>At the start of the clothesline giveaway program, there was a large effort required by GSHi customers to sign up and participate. GSHi decided to change the methods to see if improved accessibility increased the uptake. Our wide variety of Engagement Activities are listed to the left, and the result was very positive.</p> <p>GSHi has been invited twice to speak with the Board of Trustees of the Affordability Fund Trust (AFT) Program, due to our successful engagement with our customers. Our campaigns resulted in GSHi being ranked in the top five in all of Ontario for the total number of customers who signed up for the program.</p> <p>One of the most successful tools GSHi employed was Instant Voice Recording which, as a result, has since been adopted by several LDCs in the province, including Hydro One.</p> <p>GSHi will continue to use our social media accounts to flow information because it is an easy way to interact and engage (comments, shares, likes) with out customers in their own time, when its convenient for them to do so.</p> <p>The door hanger GSHi created and had printed generated conversation between neighbours and worked well to create trust in the program and reach any customers who don't use the internet.</p> <p>Going to where our customers live, work, and play, made it easier for customers to engage with us and participate in the varieties of programs offered. Our Conservation team began to reach out to various locations and employers where large numbers of our customers would congregate, and organized booths during high traffic periods.</p>
<p>GSHi organized and hosted multiple lunches and breakfasts with local contractors to educate and provide information as to how Save on Energy incentive programs can increase their sales. (See Exhibits 1, Tab 6, Schedule 1, Attachment 2)</p>	<p>Contractors rely on the expertise of the Conservation team to flow the information out to the contractors. The contractors could then use the program information as a sales vehicle to boost their business as well. Working with the local contractors is another channel for customers to receive information, and make energy-saving upgrades.</p>	<p>We found contractors appreciated the opportunity to learn about program upgrades, so they could in turn educate their customers (also our customers) and have an opportunity to offer the work with a incentive attached.</p> <p>The IESO offered to hold sales training for contractors featuring Steven Dixon and Mark Jewel, who combined their approaches to selling energy efficiency to come up with a one day workshop. Contractors learned how to engage their customers with energy efficient options and how to think outside the box with their sales pitches. In the past, this type of training was only offered in major centers such as Toronto and Ottawa, therefore GSHi jumped at the chance to bring this type of training to Sudbury. We engaged our trade allies with emails and then followed up with a personal phone call and were able to have over 40 people attend the workshop. The IESO did this in four locations, including Toronto, London, Niagara and Sudbury and the contractor had to cover the cost themselves. GSHi's workshop had over 40 in attendance, second only to Toronto.</p>
<p>Focus group conducted with residential electricity customers in advance of the HEAR Pilot Program, moderated by OraclePoll Research. The groups were randomly selected pre-pilot among residential customers with electrically heated homes. This was part of the pilot program developed under the Customer First collaboration. (Jan, 2015). (See Exhibits 1, Tab 6, Schedule 1, Attachment 2)</p>	<p>Information collected in the research assisted in the development of the program's marketing and communication messaging and overall strategy. We were able to hone in on the preferences of participants regarding name, offering, and appearance of materials.</p>	<p>The H.E.A.R. Pilot Program was named as a result of the focus group inputs, and the offerings were fine tuned, also with the consultation results in mind.</p>
<p>Promotional materials, graphics, and and FAQ sheet were developed to promote and educate customers regarding Customer Service, Billing, and Conservation Programs/Initiatives. For those customers who receive a bill in the mail, we used brochures, direct mail, radio ads, print, online newspapers, and social media. For those customers not receiving a paper bill, GSHi communicated using our developed graphics on the GSU MyAccount web portal. GSHi also revised the information on our websites. (See Exhibits 1, Tab 6, Schedule 1, Attachment 2)</p>	<p>Though elements of the artwork and messaging were prescribed by the various program providers, GSHi consulted front line and customer service staff to help determine the best channels of distribution and format where options were available to us.</p>	<p>GSHi found that communicating with our customers in ways convenient to them facilitated program adoption and knowledge. This meant using a wide variety of channels and methods to capture our target audience.</p>

Residential and Small Business Focus Groups. Focus groups were divided into residential and small business customers, moderated by Oraclepoll Research. The purpose of the A/B style content presented in the focus groups was to listen and assess genuine customer reactions to stated preferences and priorities. Insights were also gathered as to the actions already being taken to reduce consumption by residential and business customers. GSHi gauged customer reactions to the programs available, as the range of views held by GSHi customers on Conservation programs, and gathered information to help determine the most effective way to reach customers with information about incentive programs. (See Exhibits 1, Tab 6, Schedule 1, Attachment 2)	The results of the focus groups indicated more education and assistance was needed in implementing energy-saving equipment and practices due to the amount of knowledge required. Customers said they would like to see more real-world comparisons and examples in advertising, as well as information communicated in a compact and digestible format, such as bulleted lists.	Based on the findings from the focus group, GSHi adjusted for and incorporated these preferences when designing outbound marketing materials for each participating demographic. Examples included are a Small Business Lighting Brochure, and promotional photography was arranged to be taken at a Sudbury family residential home.
Greater Sudbury Hydro Inc Ongoing Customer Engagement Activities		
Residential and Business Transactional Customer Surveys . Conducted on a weekly basis, facilitated by Oraclepoll Research.	These surveys are an ongoing effort for customers to give feedback on their most recent interaction with GSHi. Surveys are reviewed and results	Survey results are reviewed by respective departments, and those scores neutral or unsatisfactory are investigated more closely and acted upon if necessary. These results are posted on a corporate level as a part of our ISO QMS system, and in GSHi's quarterly management meetings.
Research-based Customer DSP Consultation (2016). GSHi hired research group Decision Partners to conduct in-depth telephone interviews with 28 total customers from all of GSHi's rate classes to secure feedback on initial draft of its DSP in 2016. Interviews were structured so as to gain insight on customer perceptions of GSHi as a service provider, issues of highest priority for customers over the coming years, and their thoughts on the appropriateness of investments as presented in the DSP draft.	When asked to cite their top priorities for the utility, customers consistently suggested: <ul style="list-style-type: none"> •maintaining the distribution infrastructure; •maintaining reliability; and •controlling cost. Investments in the renewal of aging assets, a primary driver of investment increases in the DSP, were seen as somewhat or very critical by most of the customers surveyed. Customers also expressed high confidence in GSHi's ability to provide safe, reliable and cost-effective electricity by implementing its proposed DSP. Although Decision Partners recommended that GSHi stay the course with its proposed DSP, the group also noted that additional feedback provided by interviewees indicated a need to further enhance consultation by filling knowledge gaps and better communicating the context around proposed investments. Specifically, Decision Partners recommended that GSHi communicate with customers about: <ul style="list-style-type: none"> •Their bill – and specifically the portion that comes from distribution. •The importance of ongoing maintenance and upgrading of the system – explain not just what needs to be done, but why – and how this work benefits customers (e.g., to prevent and reduce the duration of disruptions). •What capital investments have been completed recently, what are planned, and how the work has been prioritized. •What is being done to keep costs reasonable and affordable, and what costs incurred by customers are beyond GSHi's control. 	GSHi further refined its DSP to ensure appropriate investments were made in system renewal activities to ensure reliable service to customers, while also reducing costs in other areas in an effort to keep cost increases within reasonable limits. GSHi also considered customer feedback regarding the need for further education on the distribution system—how it functions, how it is maintained, and how rates are set—and created additional communications material to fill knowledge gaps in advance of and during the 2nd phase of DSP consultation.
DSP Quantitative Survey. GSHi worked with Decision Partners on Phase 2 of the DSP Consultation to create and conduct a customer web survey between May 3 and June 14, 2019. The web survey was designed to better explain GSHi's priorities with respect to managing the distribution system, gather feedback on the investments proposed in the DSP (which had been revised based on feedback received in Phase I consultation), and to reach out to a greater number of customers.	The web survey received 1854 responses. The overwhelming majority of respondents (just shy of 99%) were residential customers. Survey results: <ul style="list-style-type: none"> •Reliable service and controlled costs were once again shown to be two of the highest priorities for customers. •When asked about the criticality of investments in each area of the DSP, nearly all survey respondents rated investments as "Very" or "Somewhat" critical. •When asked about the appropriateness of the level of investments proposed in the DSP, nearly all survey respondents rated investments in each of the areas as "Very" or "Somewhat" appropriate. •When asked to provide their assessment of the expenditures and resulting bill impacts as described, nearly all customers (90%) rated the overall level of investment as "Very" (55%) or "Somewhat" (35%) Appropriate. •When asked to rate their confidence that GSHi will continue to provide safe, reliable, cost effective electricity by implementing the investments associated with the DSP, nearly all customers (91%) said they have a "High Degree of Confidence" (60%) or "Medium Degree of Confidence" (31%). 	After carefully considering the outcomes of the enhanced customer consultation process and the candid feedback provided, GSHi is confident in saying that its 2019-2024 DSP has received a strong endorsement from its customers. Moving forward, GSHi will continue to listen to, learn from and educate its customers to ensure their needs are met.

Annual Customer Satisfaction Survey conducted by Oraclepoll Research.	These surveys, and the interpretation of results provided in each of Oraclepoll's summary reports, has allowed GSHi to see its operations through the eyes of its customers to better understand what services and organizational qualities they value, as well as where they experience pain points in their relationship with the utility. Key findings have included customers reinforcing that they want a balance between reliability and cost, more conservation initiatives and increased digital and automated communications.	Project planning reflects the insights and identified priorities expressed in the annual survey. 2020-2024 DSP has taken this feedback into consideration and reflects the input received from our customers.
Customer Consultation and Communication for significant Capital Projects. Robust consultation is undertaken to ensure customers understand the rationale behind the proposed renewal projects and multiple opportunities to offer feedback and share concerns are available. This consultation process includes: - distribution of brochures via various methods in the area served by the substation, which includes an overview of the project, timeline, budget and FAQs - a page on GSHi's website focused specifically on the project with photos, including a form for feedback or questions - media interviews to discuss the details and plans for the project - Open House Information Sessions in effected neighbourhood where public would have the opportunity to meet with GSHi staff and discuss the project in greater detail (See Exhibits 1, Tab 6, Schedule 1, Attachment 2)	Observations: Attendance at Open House events is generally low, but GSHi believes that result is due to the positive tone of the project, and the combination of direct mail literature on the project (including FAQs), the website page with feedback form, and media interviews, all of which contribute to the understanding of the project.	GSHi continuously improves, evaluates and adjusts communication practices to engage with its customers. GSHi works closely with City Councillors in the affected wards to help spread the information and increase understanding and will continue to consider the demographics of the area to determine the appropriate engagement efforts.
Safety Awareness Initiatives. Examples include: OEB/ ESA Safety Survey, conducted every second year in our community by Oracle Poll Research mandated by the OEB in collaboration with the ESA. This survey provides insight and direction as to the understanding in our community surrounding electrical safety issues. Other initiatives: GSHi S.A.F.E. Team Committee, volunteer committee of interested and engaged staff who promote safety in home and workplace through various staff-led initiatives Electricity Safety and Conservation - each year visits 2 or 3 elementary schools in our community to teach about electricity and electrical safety. Master of Disaster Summer Camp, 2018 Social Media posts, website info, and media releases Spring Locates awareness media campaign Fall streetlight media campaign (See Exhibits 1, Tab 6, Schedule 1, Attachment 2)	GSHi continues to hear from our stakeholders that safety is a priority. Our corporate culture focuses on safety for our staff, our customers and our community.	OEB/ESA Safety Survey results: 74% 2015/2016 80% 2017/2018 No public incidents of serious electrical accidents in the past 5 years.
Collaboration with Local Community Partners on Emergency Preparedness Planning	Through several significant weather events, as well as other events that impact the public on a wide scale, such as vehicle collisions with utility poles, we have identified the need to make communications more seamless and cohesive with all emergency management agencies in the communities we serve.	GSHi initiated and hosted meetings with police, fire, senior city officials, to strengthen partnerships and streamline the execution of necessary activities in emergency situations. Commitment from all levels of the organization to plan, practice, and execute.
Unplanned Outage Communication in development	GSHi recognizes that social media is a way we can communicate with customers who are being effected by an unplanned outage, and reduce the number of calls coming in to Customer Service, Control Room and to our Answering Service. Over the last year, 5 out of our top 10 search queries include search terms with the word "Sudbury" and "outage" in it.	Automated ARC GIS live outage map currently in development. Project led by Innovation Office and incorporates collaboration between Engineering, Operations, Control Room, Communications, and GIS.
Online Presence, ease of access to information. Google search listings, Google profile, website, Facebook page, Twitter account, Instagram account (See Exhibits 1, Tab 6, Schedule 1, Attachment 2)	Tracking main online platform metrics to gauge interaction with GSHi's online presence has helped GSHi to recognize that customers access information in a variety of ways. Our customer base is varied and wide spread. This makes it important to use a broad approach to GSHi's online presence so that we are reaching the most customers possible by communicating in ways relevant to them. Our Google listing receives approximately 12,000 views per month, 25.5% of customer base. Our website receives approximately 7,500 visits per month, 15.9% of customer base. Facebook page: 2,349 followers, 4.9% of customer base (active 2013) Twitter account has 3,923 followers, 8.3% of customer base (active since 2013). Instagram followers: 683, 1.4% (active since 2016).	GSHi continually works to improve its online presence, building relationships with customers online through photos, videos, posts, and other interactions.

<p>Digital Marketing Communications (See Exhibits 1, Tab 6, Schedule 1, Attachment 2)</p>	<p>With an average of 2,100 sessions and 7,500 page views per month, GSHi understands that our website is an important resource and point of contact for many customers. GSHi pays close attention to data measured from our website, such as how customers are using the site, to ensure relevant information is available and to provide customers with the most seamless experience possible.</p> <p>Metrics which are closely tracked include number of visitors, number of new visitors, frequently visited pages, behavior of visitors, landing pages, exit pages and search terms.</p> <p>The Annual Customer Satisfaction Survey indicates customers satisfaction with GSHi online communications steadily increases.</p> <p>Online Web Forms In an effort to continue to expand on opportunities for GSHi's customers to choose how they would best like to communicate with GSHi, there are forms that are always available on the website for general contact and to report a streetlight in need of repair. GSHi has also used forms as a way to request feedback on particular projects that were high profile and capital intensive, such as substation renewal projects.</p> <p>GSHi receives an average of 35 general contact forms per month, and 10 streetlight maintenance request forms per month.</p> <p>MyAccount Online Portal is used as a way to communicate consumption and billing information. Customers who have registered for paperless billing will not receive bill inserts or paper notices, the messages are sent via online web portal.</p>	<p>These analytics help to guide our revisions to the site, such as making informed decisions based on which pages are visited most, least and search engine optimization.</p> <p>We use our social media channels for two-way communication with our customers regarding safety, events and initiatives of public interest, conservation, outages/ restoration, seasonal preparation, Time of Use periods, electricity rate changes, pilot programs and promotional content and contests. We measure and track our results to continuously make an effort to communicate with our customers and community in the places, channels and at the times that they desire.</p> <p>GSHi continuously monitors and evaluates customer feedback provided on the forms and social media, and makes adjustments accordingly.</p>
<p>Employee Volunteerism and Corporate Goodwill/ Donations Festival of Lights at Science North Canadian Cancer Society Relay for Life Hanging of flags on light posts for Coniston, Capreol Assistance provided with bucket truck to Up Here Festival, 2017 Rainbow Routes/ Junction Creek Stewardship, support for neighbourhood initiatives Blue Door Cafe, Elgin Street Mission Threads for Life (See Exhibits 1, Tab 6, Schedule 1, Attachment 2)</p>	<p>GSHi is a critical partner in the community and understands its role and responsibility to all of its stakeholders.</p>	<p>GSHi responds to requests from community organizations and partners who are looking for support.</p>
<p>Engagement with Municipal and Provincial candidate interviews Since 2014 GSHi leadership has extended invitations to municipal and provincial election candidates to meet and learn about the electrical industry and GSHi operations.</p>	<p>Recognized opportunity to educate our community leaders about our operations and the distribution system, provide an opportunity to ask any questions. GSHi understands that by educating them, they in turn can help to educate the wider public through their conversations.</p>	<p>GSHi has found that these initiatives open the channels the communication and facilitate healthy political relationships.</p>

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Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Accounting Standard CGAAP
Year 2013

CCA Class ²	OEB Account ³	Description ³	Cost					Accumulated Depreciation					Net Book Value
			Opening Balance	Smart Meter Adjustment to Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance	Smart Meter Acc Amort Adj to Opening	Additions	Disposals ⁶	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)	\$ 2,651,923	\$ 244,892	\$ 144,773		\$ 3,041,587	\$ 2,124,829	\$ 83,269	\$ 291,999		\$ 2,500,097	\$ 541,490
CEC	1612	Land Rights (Formally known as Account 1906)			\$ 9,045		\$ 9,045					\$ -	\$ 9,045
N/A	1805	Land	\$ 858,551		\$ 26,006		\$ 884,557					\$ -	\$ 884,557
47	1808	Buildings	\$ 10,129,357		\$ 227,203		\$ 10,356,560	\$ 4,624,661		\$ 250,763		\$ 4,875,424	\$ 5,481,136
47	1820	Distribution Station Equipment <50 kV	\$ 17,547,706		\$ 359,532		\$ 17,907,238	\$ 11,226,788		\$ 218,938		\$ 11,445,726	\$ 6,461,512
47	1830	Poles, Towers & Fixtures	\$ 19,238,774		\$ 1,205,310		\$ 20,444,084	\$ 9,065,588		\$ 362,174		\$ 9,427,762	\$ 11,016,321
47	1835	Overhead Conductors & Devices	\$ 42,056,154		\$ 1,001,409		\$ 43,057,563	\$ 28,314,245		\$ 553,772		\$ 28,868,017	\$ 14,189,546
47	1840	Underground Conduit	\$ 20,841,500		\$ 670,006		\$ 21,511,506	\$ 12,176,065		\$ 233,875		\$ 12,409,940	\$ 9,101,565
47	1845	Underground Conductors & Devices	\$ 21,270,552		\$ 615,323		\$ 21,885,875	\$ 11,662,374		\$ 412,721		\$ 12,075,095	\$ 9,810,780
47	1850	Line Transformers	\$ 29,393,620		\$ 1,030,063		\$ 30,423,683	\$ 17,956,844		\$ 464,862		\$ 18,421,706	\$ 12,001,977
47	1855	Services (Overhead & Underground)	\$ 12,342,930		\$ 1,068,305		\$ 13,411,235	\$ 6,500,462		\$ 213,036		\$ 6,713,498	\$ 6,697,737
47	1860	Meters (includes Smart Meters)	\$ 8,935,155	\$ 6,519,180	\$ 107,883		\$ 15,562,219	\$ 6,817,800	\$ 1,047,669	\$ 485,967		\$ 8,351,436	\$ 7,210,783
47	1860	Meters (Stranded Meter Adjustment)		\$ 7,076,701			\$ 7,076,701		\$ 5,868,347			\$ 5,868,347	\$ 1,208,354
8	1915	Office Furniture & Equipment (10 years)	\$ 44,315		\$ 31,740		\$ 76,055	\$ 41,714		\$ 2,526		\$ 44,239	\$ 31,815
10	1920	Computer Equipment - Hardware	\$ 162,988	\$ 204,815	\$ 341,013		\$ 708,815	\$ 47,096	\$ 101,801	\$ 107,662		\$ 256,559	\$ 452,256
10	1930	Transportation Equipment	\$ 5,258,637		\$ 533,800	\$ 72,016	\$ 5,720,421	\$ 3,864,505		\$ 159,278		\$ 4,023,783	\$ 1,696,638
8	1940	Tools, Shop & Garage Equipment	\$ 1,961,496	\$ 16,502	\$ 77,672		\$ 2,055,670	\$ 1,467,291	\$ 4,125	\$ 88,606		\$ 1,560,022	\$ 495,648
8	1955	Communications Equipment	\$ 2,262,459		\$ 912		\$ 2,263,371	\$ 1,307,813		\$ 82,180		\$ 1,389,993	\$ 873,378
47	1980	System Supervisor Equipment	\$ 1,573,529		\$ 59,389		\$ 1,632,918	\$ 1,274,630		\$ 26,377		\$ 1,301,007	\$ 331,911
47	1985	Miscellaneous Fixed Assets	\$ 42,117				\$ 42,117	\$ 42,117				\$ 42,117	\$ 0
47	1995	Contributions & Grants	\$ 15,309,085		\$ 1,247,332		\$ 16,556,417	\$ 4,003,411		\$ 364,313		\$ 4,367,724	\$ 12,188,693
	1330	WIP - Capital Inventory	\$ 1,127,820		\$ 616,758		\$ 1,744,578					\$ -	\$ 1,744,578
	2055	Work in Process	\$ 544,625		\$ 381,029	\$ 573,625	\$ 352,029					\$ -	\$ 352,029
		Sub-Total	\$ 182,935,121	\$ 91,312	\$ 7,259,839	\$ 645,641	\$ 189,458,007	\$ 114,511,409	\$ 4,631,483	\$ 3,590,424	\$ -	\$ 113,470,350	\$ 75,987,657
		Less Socialized Renewable Energy Generation Investments (input as negative)					\$ -					\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)	(129,739.00)				\$ 129,739	64,281.00		25,948.00		\$ 90,229	\$ 39,510
		Total PP&E	\$ 182,805,382	\$ 91,312	\$ 7,259,839	\$ 645,641	\$ 189,328,268	\$ 114,447,128	\$ 4,631,483	\$ 3,564,476	\$ -	\$ 113,380,121	\$ 75,948,147
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁵											
		Total					\$ 3,564,476						
		Net of WIP and Cap Inv 1330 and 2055	\$ 181,132,937	\$ 91,312			\$ 187,231,661	\$ 114,447,128	\$ 4,631,483				\$ 73,851,540

Less: Fully Allocated Depreciation

10	Transportation	\$ 159,278
8	Stores Equipment	\$ 88,606
	Net Depreciation	\$ 3,316,591

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Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Accounting Standard CGAAP
Year 2014

			Cost				Accumulated Depreciation						
CCA Class ²	OEB Account ³	Description ³	Opening Balance	IFRS Adjustments	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance	IFRS Adjustments	Additions	Disposals ⁶	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 3,041,587		\$ 48,679		\$ 3,090,266	\$ 2,500,097		\$ 274,849		\$ 2,774,946	\$ 315,320
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 9,045		\$ 13,655		\$ 22,699	\$ -				\$ -	\$ 22,699
N/A	1805	Land	\$ 884,557		\$ 23,467		\$ 908,024	\$ -				\$ -	\$ 908,024
47	1808	Buildings	\$ 10,356,560		\$ 1,483,778		\$ 11,840,338	\$ 4,875,424		\$ 307,419		\$ 5,182,842	\$ 6,657,495
47	1820	Distribution Station Equipment <50 kV	\$ 17,907,238		\$ 404,330		\$ 18,311,568	\$ 11,445,726		\$ 222,693		\$ 11,668,419	\$ 6,643,149
47	1830	Poles, Towers & Fixtures	\$ 20,444,084		\$ 1,247,408		\$ 21,691,491	\$ 9,427,762		\$ 392,465		\$ 9,820,227	\$ 11,871,264
47	1835	Overhead Conductors & Devices	\$ 43,057,563	\$ 4,174,040	\$ 761,569		\$ 39,645,093	\$ 28,868,017	\$ 1,073,730	\$ 470,866		\$ 28,265,153	\$ 11,379,939
47	1840	Underground Conduit	\$ 21,511,506		\$ 634,437		\$ 22,145,942	\$ 12,409,940		\$ 246,920		\$ 12,656,860	\$ 9,489,082
47	1845	Underground Conductors & Devices	\$ 21,885,875	\$ 7,654,666	\$ 676,225		\$ 14,907,434	\$ 12,075,095	\$ 2,103,984	\$ 258,623		\$ 10,229,735	\$ 4,677,699
47	1850	Line Transformers	\$ 30,423,683	\$ 4,664,180	\$ 1,397,763		\$ 27,157,266	\$ 18,421,706	\$ 1,162,596	\$ 389,940		\$ 17,649,049	\$ 9,508,217
47	1855	Services (Overhead & Underground)	\$ 13,411,235		\$ 1,078,441		\$ 14,489,676	\$ 6,713,498		\$ 239,870		\$ 6,953,368	\$ 7,536,308
47	1860	Meters	\$ 8,485,518	\$ 63,531	\$ 81,420		\$ 8,503,407	\$ 2,483,089	\$ 27,415	\$ 489,326		\$ 2,945,000	\$ 5,558,407
8	1915	Office Furniture & Equipment (10 years)	\$ 76,055				\$ 76,055	\$ 44,239		\$ 4,005		\$ 48,244	\$ 27,810
10	1920	Computer Equipment - Hardware	\$ 708,815		\$ 29,499		\$ 738,314	\$ 256,559		\$ 138,700		\$ 395,259	\$ 343,056
10	1930	Transportation Equipment	\$ 5,720,421		\$ 225,667	\$ 273,292	\$ 5,672,796	\$ 4,023,783		\$ 221,239	\$ 345,309	\$ 3,899,714	\$ 1,773,082
8	1940	Tools, Shop & Garage Equipment	\$ 2,055,670		\$ 85,032		\$ 2,140,702	\$ 1,560,022		\$ 94,957		\$ 1,654,979	\$ 485,722
8	1955	Communications Equipment	\$ 2,263,371		\$ 64,352		\$ 2,327,723	\$ 1,389,993		\$ 81,423		\$ 1,471,416	\$ 856,307
47	1980	System Supervisor Equipment	\$ 1,632,918		\$ 94,894		\$ 1,727,812	\$ 1,301,007		\$ 28,750		\$ 1,329,757	\$ 398,055
47	1985	Miscellaneous Fixed Assets	\$ 42,117				\$ 42,117	\$ 42,117				\$ 42,117	\$ 0
47	1995	Contributions & Grants	\$ 16,556,417	\$ 16,556,417			\$ -	\$ 4,367,724	\$ 4,367,724	\$ 0		\$ 0	\$ 0
47	2440	Deferred Revenue ⁵	\$ -		\$ 898,557		\$ 898,557	\$ -				\$ -	\$ 898,557
	1330	WIP - Capital Inventory	\$ 1,744,578		\$ 388,438		\$ 1,356,140	\$ -				\$ -	\$ 1,356,140
	2055	Work in Process	\$ 352,029		\$ 334,789	\$ 378,423	\$ 308,395	\$ -				\$ -	\$ 308,395
		Sub-Total	\$ 189,458,007	\$ -	\$ 7,786,847	\$ 1,040,153	\$ 196,204,701	\$ 113,470,350	\$ -	\$ 3,862,043	\$ 345,309	\$ 116,987,085	\$ 79,217,616
		Less Socialized Renewable Energy Generation Investments (input as negative)					\$ -					\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)	(129,739.00)				\$ 129,739	\$ 90,229		\$ 25,948.00		\$ 116,177	\$ 13,562
		Total PP&E	\$ 189,328,268		\$ 7,786,847	\$ 1,040,153	\$ 196,074,962	\$ 113,380,121		\$ 3,836,095	\$ 345,309	\$ 116,870,908	\$ 79,204,054
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶											
		Total						\$ 3,836,095					
		Net of WIP and Cap Inv 1330 and 2055	\$ 187,231,661				\$ 194,410,427						\$ 77,539,520

Less: Fully Allocated Depreciation

10	Transportation	\$ 221,239
8	Stores Equipment	\$ 94,957
	Net Depreciation	\$ 3,519,899

Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Accounting Standard MIFRS
Year 2015

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation					Closing Balance	Net Book Value
			Opening Balance	Additions ⁴	Disposals ⁶	Adjustment through RE	Closing Balance	Opening Balance	Additions	Disposals ⁶	Adjustment through RE		
12	1611	Computer Software (Formally known as Account 1925)	\$ 3,090,266	\$ 114,873			\$ 3,205,139	\$ 2,774,946	\$ 189,313			\$ 2,964,259	\$ 240,880
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 22,699	\$ 13,433			\$ 36,133	\$ -				\$ -	\$ 36,133
N/A	1805	Land	\$ 908,024	\$ 32,055			\$ 940,079	\$ -				\$ -	\$ 940,079
47	1808	Buildings	\$ 11,840,338	\$ 1,320,994		\$ 183,692	\$ 12,977,639	\$ 5,182,842	\$ 378,626		\$ 86,243	\$ 5,647,712	\$ 7,329,927
47	1820	Distribution Station Equipment <50 kV	\$ 18,311,568	\$ 163,382		\$ 1,431,637	\$ 17,043,314	\$ 11,668,419	\$ 371,811		\$ 755,573	\$ 11,284,657	\$ 5,758,656
47	1830	Poles, Towers & Fixtures	\$ 21,691,491	\$ 1,620,239	\$ 254,179		\$ 23,057,552	\$ 9,820,227	\$ 428,840	\$ 188,409		\$ 10,060,658	\$ 12,996,894
47	1835	Overhead Conductors & Devices	\$ 39,645,093	\$ 723,791	\$ 617,563		\$ 39,751,321	\$ 28,265,153	\$ 486,605	\$ 504,083		\$ 28,247,675	\$ 11,503,647
47	1840	Underground Conduit	\$ 22,145,942	\$ 576,756	\$ 25,318		\$ 22,697,380	\$ 12,656,860	\$ 259,530	\$ 17,606		\$ 12,898,784	\$ 9,798,596
47	1845	Underground Conductors & Devices	\$ 14,907,434	\$ 615,640	\$ 236,726		\$ 15,286,348	\$ 10,229,735	\$ 278,978	\$ 163,290		\$ 10,345,423	\$ 4,940,926
47	1850	Line Transformers	\$ 27,157,266	\$ 1,362,817	\$ 1,006,677		\$ 27,513,406	\$ 17,649,049	\$ 416,435	\$ 772,802		\$ 17,292,683	\$ 10,220,723
47	1855	Services (Overhead & Underground)	\$ 14,489,676	\$ 1,147,045	\$ 155,182		\$ 15,481,539	\$ 6,953,368	\$ 268,103	\$ 111,440		\$ 7,110,030	\$ 8,371,509
47	1860	Meters	\$ 8,503,407	\$ 161,684			\$ 8,665,091	\$ 2,945,000	\$ 494,933			\$ 3,439,933	\$ 5,225,158
8	1915	Office Furniture & Equipment (10 years)	\$ 76,055				\$ 76,055	\$ 48,244	\$ 4,005			\$ 52,250	\$ 23,805
10	1920	Computer Equipment - Hardware	\$ 738,314				\$ 738,314	\$ 395,259	\$ 127,485			\$ 522,743	\$ 215,571
10	1930	Transportation Equipment	\$ 5,672,796	\$ 756,834	\$ 373,284		\$ 6,056,346	\$ 3,899,714	\$ 268,827	\$ 301,267		\$ 3,867,274	\$ 2,189,072
8	1940	Tools, Shop & Garage Equipment	\$ 2,140,702	\$ 69,666			\$ 2,210,368	\$ 1,654,979	\$ 97,478			\$ 1,752,457	\$ 457,911
8	1955	Communications Equipment	\$ 2,327,723	\$ 5,086			\$ 2,332,809	\$ 1,471,416	\$ 84,894			\$ 1,556,310	\$ 776,499
47	1980	System Supervisor Equipment	\$ 1,727,812	\$ 207,501			\$ 1,935,313	\$ 1,329,757	\$ 36,310			\$ 1,366,067	\$ 569,246
47	1985	Miscellaneous Fixed Assets	\$ 42,117				\$ 42,117	\$ 42,117				\$ 42,117	\$ 0
47	2440	Deferred Revenue ⁵	\$ 898,557	\$ 1,327,041			\$ 2,225,598	\$ -	\$ 53,365			\$ 53,365	\$ 2,172,233
	1330	WIP - Capital Inventory	\$ 1,356,140		\$ 152,509		\$ 1,203,631	\$ -				\$ -	\$ 1,203,631
	2055	Work in Process	\$ 308,395	\$ 375,715	\$ 371,955		\$ 312,154	\$ -				\$ -	\$ 312,154
		Sub-Total	\$ 196,204,701	\$ 7,940,471	\$ 3,193,392	\$ 1,615,330	\$ 199,336,450	\$ 116,987,085	\$ 4,138,808	\$ 2,058,896	\$ 669,330	\$ 118,397,667	\$ 80,938,784
		Less Socialized Renewable Energy Generation Investments (input as negative)					\$ -					\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)	(129,739.00)				\$ 129,739	\$ 116,177	13,562.00			\$ 129,739	\$ -
		Total PP&E	\$ 196,074,962	\$ 7,940,471	\$ 3,193,392	\$ 1,615,330	\$ 199,206,711	\$ 116,870,908	\$ 4,125,246	\$ 2,058,896	\$ 669,330	\$ 118,267,928	\$ 80,938,784
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶						\$ 4,125,246					
		Total						\$ 197,690,926					\$ 79,422,988
		Net of WIP and Cap Inv 1330 and 2055	\$ 194,410,427										
								Less: Fully Allocated Depreciation					
10		Transportation						Transportation	\$ 268,827				
8		Stores Equipment						Stores Equipment	\$ 97,478				
	2440	Less Deferred Revenue included in 4245 Other Revenue							\$ 53,365				
								Net Depreciation	\$ 3,812,306				

Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Accounting Standard MIFRS
Year 2016

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance	Additions	Disposals ⁶	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)	\$ 3,205,139	\$ 13,239		\$ 3,218,379	\$ 2,964,259	\$ 100,191		\$ 3,064,450	\$ 153,928
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 36,133	\$ 9,046		\$ 45,178	\$ -			\$ -	\$ 45,178
N/A	1805	Land	\$ 940,079			\$ 940,079	\$ -			\$ -	\$ 940,079
47	1808	Buildings	\$ 12,977,639	\$ 1,397,010		\$ 14,374,649	\$ 5,647,712	\$ 391,661		\$ 6,029,373	\$ 8,345,276
47	1820	Distribution Station Equipment <50 kV	\$ 17,043,314	\$ 564,645		\$ 17,607,959	\$ 11,284,657	\$ 373,750		\$ 11,658,408	\$ 5,949,551
47	1830	Poles, Towers & Fixtures	\$ 23,057,552	\$ 1,421,202	\$ 414,216	\$ 24,064,538	\$ 10,060,658	\$ 442,628	\$ 256,421	\$ 10,246,865	\$ 13,817,674
47	1835	Overhead Conductors & Devices	\$ 39,751,321	\$ 1,329,908	\$ 865,564	\$ 40,214,665	\$ 28,247,675	\$ 555,625	\$ 761,929	\$ 28,041,371	\$ 12,173,294
47	1840	Underground Conduit	\$ 22,697,380	\$ 637,498	\$ 26,264	\$ 23,068,614	\$ 12,898,784	\$ 271,383	\$ 15,631	\$ 13,154,537	\$ 10,154,078
47	1845	Underground Conductors & Devices	\$ 15,286,348	\$ 588,883	\$ 295,297	\$ 15,579,934	\$ 10,345,423	\$ 227,520	\$ 172,157	\$ 10,400,786	\$ 5,179,148
47	1850	Line Transformers	\$ 27,513,406	\$ 1,580,395	\$ 1,210,146	\$ 27,883,655	\$ 17,292,683	\$ 391,233	\$ 978,479	\$ 16,705,437	\$ 11,178,218
47	1855	Services (Overhead & Underground)	\$ 15,481,539	\$ 487,742	\$ 236,618	\$ 15,732,662	\$ 7,110,030	\$ 281,720	\$ 188,211	\$ 7,203,540	\$ 8,529,123
47	1860	Meters	\$ 8,685,091	\$ 176,881		\$ 8,841,772	\$ 3,439,933	\$ 500,080		\$ 3,940,012	\$ 4,901,759
8	1915	Office Furniture & Equipment (10 years)	\$ 76,055			\$ 76,055	\$ 52,250	\$ 3,174		\$ 55,424	\$ 20,631
10	1920	Computer Equipment - Hardware	\$ 738,314	\$ 24,168		\$ 762,482	\$ 522,743	\$ 97,085		\$ 619,828	\$ 142,654
10	1930	Transportation Equipment	\$ 6,056,346	\$ 202,408	\$ 345,601	\$ 5,913,153	\$ 3,867,274	\$ 317,896	\$ 345,601	\$ 3,839,569	\$ 2,073,584
8	1940	Tools, Shop & Garage Equipment	\$ 2,210,368	\$ 116,135		\$ 2,326,503	\$ 1,752,457	\$ 98,547		\$ 1,851,004	\$ 475,499
8	1955	Communications Equipment	\$ 2,332,809	\$ 14,533		\$ 2,347,341	\$ 1,556,310	\$ 85,984		\$ 1,642,294	\$ 705,047
47	1980	System Supervisor Equipment	\$ 1,935,313	\$ 63,599		\$ 1,998,912	\$ 1,366,067	\$ 43,078		\$ 1,409,145	\$ 589,768
47	1985	Miscellaneous Fixed Assets	\$ 42,117			\$ 42,117	\$ 42,117			\$ 42,117	\$ 0
47	2440	Deferred Revenue ⁵	\$ 2,225,598	\$ 915,758		\$ 3,141,356	\$ 53,365	\$ 70,037		\$ 123,401	\$ 3,017,955
	1330	WIP - Capital Inventory	\$ 1,203,631	\$ 127,760		\$ 1,331,391	\$ -			\$ -	\$ 1,331,391
	2055	Work in Process	\$ 312,154	\$ 400,952		\$ 713,106	\$ -			\$ -	\$ 713,106
		Sub-Total	\$ 199,336,450	\$ 8,239,046	\$ 3,393,707	\$ 204,181,790	\$ 118,397,667	\$ 4,101,520	\$ 2,718,429	\$ 119,780,758	\$ 84,401,032
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)	(129,739.00)			\$ 129,739	\$ 129,739			\$ 129,739	\$ -
		Total PP&E	\$ 199,206,711	\$ 8,239,046	\$ 3,393,707	\$ 204,052,051	\$ 118,267,928	\$ 4,101,520	\$ 2,718,429	\$ 119,651,019	\$ 84,401,032
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁶									
		Total					\$ 4,101,520				
		Net of WIP and Cap Inv 1330 and 2055	\$ 197,690,926			\$ 202,007,553					\$ 82,356,535

			Less: Fully Allocated Depreciation			
10		Transportation			\$ 317,896	
8		Stores Equipment			\$ 98,547	
	2440	Less Deferred Revenue included in 4245 Other Revenue			\$ 70,037	
			Net Depreciation			\$ 3,755,113

Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Accounting Standard MIFRS
Year 2017

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance	Additions	Disposals ⁶	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)	\$ 3,218,379			\$ 3,218,379	\$ 3,064,450	\$ 62,369		\$ 3,126,819	\$ 91,559
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 45,178	\$ 6,845		\$ 52,023	\$ -			\$ -	\$ 52,023
N/A	1805	Land	\$ 940,079			\$ 940,079				\$ -	\$ 940,079
47	1808	Buildings	\$ 14,374,649	\$ 98,814		\$ 14,473,463	\$ 6,029,373	\$ 395,305		\$ 6,424,678	\$ 8,048,785
47	1820	Distribution Station Equipment <50 kV	\$ 17,607,959	\$ 410,103		\$ 18,018,062	\$ 11,658,408	\$ 333,677		\$ 11,992,085	\$ 6,025,977
47	1830	Poles, Towers & Fixtures	\$ 24,064,538	\$ 2,211,039	\$ 324,354	\$ 25,951,223	\$ 10,246,865	\$ 485,009	\$ 219,207	\$ 10,512,667	\$ 15,438,557
47	1835	Overhead Conductors & Devices	\$ 40,214,665	\$ 1,421,372	\$ 645,617	\$ 40,990,420	\$ 28,041,371	\$ 498,205	\$ 598,712	\$ 27,940,864	\$ 13,049,556
47	1840	Underground Conduit	\$ 23,308,614	\$ 897,610	\$ 59,535	\$ 24,146,689	\$ 13,154,537	\$ 286,279	\$ 46,266	\$ 13,394,550	\$ 10,752,139
47	1845	Underground Conductors & Devices	\$ 15,579,934	\$ 798,636	\$ 135,008	\$ 16,243,562	\$ 10,400,786	\$ 243,330	\$ 107,455	\$ 10,536,861	\$ 5,706,901
47	1850	Line Transformers	\$ 27,883,655	\$ 2,065,242	\$ 1,032,217	\$ 28,916,680	\$ 16,705,437	\$ 426,703	\$ 793,078	\$ 16,339,062	\$ 12,577,618
47	1855	Services (Overhead & Underground)	\$ 15,732,662	\$ 487,400	\$ 192,521	\$ 16,027,541	\$ 7,203,540	\$ 291,416	\$ 115,914	\$ 7,379,042	\$ 8,648,500
47	1860	Meters	\$ 8,841,772	\$ 63,282		\$ 8,905,054	\$ 3,940,012	\$ 505,488		\$ 4,445,500	\$ 4,459,554
8	1915	Office Furniture & Equipment (10 years)	\$ 76,055	\$ 11,018		\$ 87,073	\$ 55,424	\$ 3,725		\$ 59,149	\$ 27,924
10	1920	Computer Equipment - Hardware	\$ 762,482			\$ 762,482	\$ 619,828	\$ 79,836		\$ 699,664	\$ 62,818
10	1930	Transportation Equipment	\$ 5,913,153	\$ 743,656	\$ 89,757	\$ 6,567,052	\$ 3,839,569	\$ 364,728	\$ 89,757	\$ 4,114,540	\$ 2,452,512
8	1940	Tools, Shop & Garage Equipment	\$ 2,326,503	\$ 107,409		\$ 2,433,912	\$ 1,851,004	\$ 100,903		\$ 1,951,907	\$ 482,005
8	1955	Communications Equipment	\$ 2,347,341	\$ 31,337		\$ 2,378,678	\$ 1,642,294	\$ 88,277		\$ 1,730,571	\$ 648,107
47	1980	System Supervisor Equipment	\$ 1,998,912	\$ 138,470		\$ 2,137,382	\$ 1,409,145	\$ 48,130		\$ 1,457,275	\$ 680,108
47	1985	Miscellaneous Fixed Assets	\$ 42,117			\$ 42,117	\$ 42,117			\$ 42,117	\$ 0
47	2440	Deferred Revenue ⁵	\$ 3,141,356	\$ 707,219		\$ 3,848,574	\$ 123,401	\$ 92,007		\$ 215,408	\$ 3,633,166
	1330	WIP - Capital Inventory	\$ 1,331,391	\$ 122,843		\$ 1,454,234	\$ -			\$ -	\$ 1,454,234
	2055	Work in Process	\$ 713,106	\$ 61,985		\$ 775,091	\$ -			\$ -	\$ 775,091
		Sub-Total	\$ 204,181,790	\$ 8,969,843	\$ 2,479,009	\$ 210,672,623	\$ 119,780,758	\$ 4,121,372	\$ 1,970,389	\$ 121,931,741	\$ 88,740,882
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)	(129,739.00)			\$ 129,739	\$ 129,739			\$ 129,739	\$ -
		Total PP&E	\$ 204,052,051	\$ 8,969,843	\$ 2,479,009	\$ 210,542,884	\$ 119,651,019	\$ 4,121,372	\$ 1,970,389	\$ 121,802,002	\$ 88,740,882
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁶									
		Total					\$ 4,121,372				
		Net of WIP and Cap Inv 1330 and 2055	\$ 202,007,553			\$ 208,313,559					\$ 86,511,557

			Less: Fully Allocated Depreciation		
10		Transportation	\$ 364,728		
8		Stores Equipment	\$ 100,903		
	2440	Less Deferred Revenue included in 2445 Other Revenue	\$ 92,007		
			Net Depreciation		
			\$ 3,747,748		

Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Accounting Standard MIFRS
Year 2018

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance	Additions	Disposals ⁶	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)	\$ 3,218,379			\$ 3,218,379	\$ 3,126,819	\$ 45,500		\$ 3,172,319	\$ 46,059
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 52,023	\$ 6,766		\$ 58,790	\$ -			\$ -	\$ 58,790
N/A	1805	Land	\$ 940,079			\$ 940,079	\$ -			\$ -	\$ 940,079
47	1808	Buildings	\$ 14,473,463	\$ 177,907		\$ 14,651,370	\$ 6,424,678	\$ 400,836		\$ 6,825,514	\$ 7,825,857
47	1820	Distribution Station Equipment <50 kV	\$ 18,018,062	\$ 3,212,785	\$ 414,665	\$ 20,816,182	\$ 11,992,085	\$ 369,056	\$ 402,541	\$ 11,958,600	\$ 8,857,582
47	1830	Poles, Towers & Fixtures	\$ 25,951,223	\$ 1,893,729	\$ 628,970	\$ 27,215,982	\$ 10,512,667	\$ 532,556	\$ 515,078	\$ 10,530,145	\$ 16,685,838
47	1835	Overhead Conductors & Devices	\$ 40,990,420	\$ 892,446	\$ 1,113,283	\$ 40,769,583	\$ 27,940,864	\$ 520,326	\$ 975,380	\$ 27,485,809	\$ 13,283,773
47	1840	Underground Conduit	\$ 24,146,689	\$ 346,772	\$ 35,688	\$ 24,457,772	\$ 13,394,550	\$ 298,564	\$ 22,727	\$ 13,670,387	\$ 10,787,385
47	1845	Underground Conductors & Devices	\$ 16,243,562	\$ 701,650	\$ 233,500	\$ 16,711,712	\$ 10,536,661	\$ 261,546	\$ 194,745	\$ 10,603,462	\$ 6,108,250
47	1850	Line Transformers	\$ 28,916,680	\$ 2,507,448	\$ 1,172,314	\$ 30,251,814	\$ 16,339,062	\$ 472,850	\$ 917,646	\$ 15,894,266	\$ 14,357,548
47	1855	Services (Overhead & Underground)	\$ 16,027,541	\$ 507,505	\$ 187,613	\$ 16,347,433	\$ 7,379,042	\$ 300,891	\$ 106,300	\$ 7,573,633	\$ 8,773,801
47	1860	Meters	\$ 8,905,054	\$ 121,034		\$ 9,026,088	\$ 4,445,500	\$ 510,554		\$ 4,956,054	\$ 4,070,034
8	1915	Office Furniture & Equipment (10 years)	\$ 87,073	\$ 3,543		\$ 90,616	\$ 59,149	\$ 4,453		\$ 63,602	\$ 27,014
10	1920	Computer Equipment - Hardware	\$ 762,482			\$ 762,482	\$ 699,664	\$ 44,835		\$ 744,499	\$ 17,983
10	1930	Transportation Equipment	\$ 6,567,052	\$ 212,220	\$ 129,335	\$ 6,649,937	\$ 4,114,540	\$ 413,257	\$ 129,335	\$ 4,398,462	\$ 2,251,475
8	1940	Tools, Shop & Garage Equipment	\$ 2,433,912	\$ 101,717		\$ 2,535,629	\$ 1,951,907	\$ 93,206		\$ 2,045,113	\$ 490,516
8	1955	Communications Equipment	\$ 2,378,678	\$ 28,921		\$ 2,407,599	\$ 1,730,571	\$ 90,557		\$ 1,821,128	\$ 586,471
47	1980	System Supervisor Equipment	\$ 2,137,382	\$ 167,840		\$ 2,305,222	\$ 1,457,275	\$ 54,129		\$ 1,511,404	\$ 793,819
47	1985	Miscellaneous Fixed Assets	\$ 42,117	\$ 3,718		\$ 45,835	\$ 42,117	\$ 186		\$ 42,303	\$ 3,532
47	2440	Deferred Revenue ⁵	\$ 3,848,574	\$ 1,214,036		\$ 5,062,611	\$ 215,408	\$ 115,823		\$ 331,231	\$ 4,731,379
	1330	WIP - Capital Inventory	\$ 1,454,234		\$ 137,803	\$ 1,316,431	\$ -			\$ -	\$ 1,316,431
	2055	Work in Process	\$ 775,091	\$ 136,009		\$ 911,100	\$ -			\$ -	\$ 911,100
		Sub-Total	\$ 210,672,623	\$ 9,807,974	\$ 4,053,171	\$ 216,427,426	\$ 121,931,741	\$ 4,297,478	\$ 3,263,752	\$ 122,965,467	\$ 93,461,959
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)	(129,739.00)			\$ 129,739	\$ 129,739			\$ 129,739	\$ -
		Total PP&E	\$ 210,542,884	\$ 9,807,974	\$ 4,053,171	\$ 216,297,687	\$ 121,802,002	\$ 4,297,478	\$ 3,263,752	\$ 122,835,728	\$ 93,461,959
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁸									
		Total					\$ 4,297,478				
		Net of WIP and Cap Inv 1330 and 2055	\$ 208,313,559			\$ 214,070,156					\$ 91,234,428

			Less: Fully Allocated Depreciation			
10		Transportation			\$ 413,257	
8		Stores Equipment			\$ 93,206	
	2440	Less Deferred Revenue included in 4245 Other Revenue			\$ 115,823	
			Net Depreciation			
					\$ 3,906,838	

Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Accounting Standard MIFRS
Year 2019

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance	Additions	Disposals ⁶	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)	\$ 3,218,379	\$ -		\$ 3,218,379	\$ 3,172,319	\$ 30,490		\$ 3,202,809	\$ 15,569
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 58,790			\$ 58,790	\$ -			\$ -	\$ 58,790
N/A	1805	Land	\$ 940,079			\$ 940,079	\$ -			\$ -	\$ 940,079
47	1808	Buildings	\$ 14,651,370	\$ 481,350		\$ 15,132,720	\$ 6,825,514	\$ 413,311		\$ 7,238,825	\$ 7,893,896
47	1820	Distribution Station Equipment <50 kV	\$ 20,816,182	\$ 2,617,866	\$ 330,867	\$ 23,103,180	\$ 11,958,600	\$ 434,791	\$ 269,017	\$ 12,124,373	\$ 10,978,807
47	1830	Poles, Towers & Fixtures	\$ 27,215,982	\$ 1,851,857	\$ 501,865	\$ 28,565,974	\$ 10,530,145	\$ 577,981	\$ 408,055	\$ 10,700,071	\$ 17,865,903
47	1835	Overhead Conductors & Devices	\$ 40,769,583	\$ 1,926,512	\$ 888,305	\$ 41,807,790	\$ 27,485,809	\$ 560,611	\$ 722,255	\$ 27,324,166	\$ 14,483,624
47	1840	Underground Conduit	\$ 24,457,772	\$ 859,860	\$ 28,476	\$ 25,289,157	\$ 13,670,387	\$ 310,374	\$ 23,156	\$ 13,957,605	\$ 11,331,552
47	1845	Underground Conductors & Devices	\$ 16,711,712	\$ 767,882	\$ 186,313	\$ 17,293,281	\$ 10,603,462	\$ 278,736	\$ 151,483	\$ 10,730,715	\$ 6,562,566
47	1850	Line Transformers	\$ 30,251,814	\$ 1,848,607	\$ 935,407	\$ 31,165,014	\$ 15,894,266	\$ 525,970	\$ 760,557	\$ 15,659,679	\$ 15,505,336
47	1855	Services (Overhead & Underground)	\$ 16,347,433	\$ 601,598	\$ 149,699	\$ 16,799,332	\$ 7,573,633	\$ 314,646	\$ 121,719	\$ 7,766,560	\$ 9,032,773
47	1860	Meters	\$ 9,026,088	\$ 150,115		\$ 9,176,203	\$ 4,956,054	\$ 517,117		\$ 5,473,171	\$ 3,703,032
8	1915	Office Furniture & Equipment (10 years)	\$ 90,616			\$ 90,616	\$ 63,602	\$ 4,630		\$ 68,232	\$ 22,384
10	1920	Computer Equipment - Hardware	\$ 762,482			\$ 762,482	\$ 744,499	\$ 10,733		\$ 755,232	\$ 7,250
10	1930	Transportation Equipment	\$ 6,649,937	\$ 136,000	\$ 60,000	\$ 6,725,937	\$ 4,398,462	\$ 433,402	\$ 60,000	\$ 4,771,864	\$ 1,954,073
8	1940	Tools, Shop & Garage Equipment	\$ 2,535,629	\$ 87,684		\$ 2,623,313	\$ 2,045,113	\$ 96,940		\$ 2,142,053	\$ 481,260
8	1955	Communications Equipment	\$ 2,407,599	\$ 5,000		\$ 2,412,599	\$ 1,821,128	\$ 91,262		\$ 1,912,390	\$ 500,209
47	1980	System Supervisor Equipment	\$ 2,305,222	\$ 100,040		\$ 2,405,263	\$ 1,511,404	\$ 57,836		\$ 1,569,240	\$ 836,023
47	1985	Miscellaneous Fixed Assets	\$ 45,835			\$ 45,835	\$ 42,303	\$ 372		\$ 42,675	\$ 3,160
47	2440	Deferred Revenue ⁵	-\$ 5,062,611	-\$ 1,095,100		-\$ 6,157,711	\$ 331,231	\$ 142,253		\$ 473,484	-\$ 5,684,226
	1330	WIP - Capital Inventory	\$ 1,316,431			\$ 1,316,431	\$ -			\$ -	\$ 1,316,431
	2055	Work in Process	\$ 911,100	\$ 814,000	-\$ 1,116,258	\$ 608,842	\$ -			\$ -	\$ 608,842
		Sub-Total	\$ 216,427,426	\$ 11,153,272	-\$ 4,197,190	\$ 223,383,508	-\$ 122,965,467	\$ 4,516,949	\$ 2,516,242	-\$ 124,966,174	\$ 98,417,334
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)	(129,739.00)			-\$ 129,739	\$ 129,739			\$ 129,739	\$ -
		Total PP&E	\$ 216,297,687	\$ 11,153,272	-\$ 4,197,190	\$ 223,253,769	-\$ 122,835,728	\$ 4,516,949	\$ 2,516,242	-\$ 124,836,435	\$ 98,417,334
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁶									
		Total					-\$ 4,516,949				
		Net of WIP and Cap Inv 1330 and 2055	\$ 214,070,156	\$ 10,339,272		\$ 221,328,495					\$ 96,492,060

			Less: Fully Allocated Depreciation		
10		Transportation	Transportation	-\$	433,402
8		Stores Equipment	Stores Equipment	-\$	96,940
	2440	Less Deferred Revenue included in 4245 Other Revenue		\$	142,253
			Net Depreciation	-\$	4,128,860

Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Accounting Standard MIFRS
Year 2020

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance	Additions	Disposals ⁶	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)	\$ 3,218,379	\$ 580,000		\$ 3,798,379	\$ 3,202,809	\$ 72,135		\$ 3,274,945	\$ 523,434
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 58,790			\$ 58,790	\$ -			\$ -	\$ 58,790
N/A	1805	Land	\$ 940,079			\$ 940,079	\$ -			\$ -	\$ 940,079
47	1808	Buildings	\$ 15,132,720	\$ 500,000		\$ 15,632,720	\$ 7,238,825	\$ 432,937		\$ 7,671,761	\$ 7,960,959
47	1820	Distribution Station Equipment <50 kV	\$ 23,103,180	\$ 2,783,837	\$ 330,867	\$ 25,556,150	\$ 12,124,373	\$ 477,794	\$ 269,017	\$ 12,333,150	\$ 13,223,000
47	1830	Poles, Towers & Fixtures	\$ 28,565,974	\$ 1,525,594	\$ 501,865	\$ 29,589,703	\$ 10,700,071	\$ 620,199	\$ 408,055	\$ 10,912,216	\$ 18,677,488
47	1835	Overhead Conductors & Devices	\$ 41,807,790	\$ 1,550,337	\$ 888,305	\$ 42,469,822	\$ 27,324,166	\$ 604,071	\$ 722,255	\$ 27,205,982	\$ 15,263,840
47	1840	Underground Conduit	\$ 25,289,157	\$ 778,584	\$ 28,476	\$ 26,039,265	\$ 13,957,605	\$ 326,758	\$ 23,156	\$ 14,261,207	\$ 11,778,058
47	1845	Underground Conductors & Devices	\$ 17,293,281	\$ 754,468	\$ 186,313	\$ 17,861,436	\$ 10,730,715	\$ 297,764	\$ 151,483	\$ 10,876,996	\$ 6,984,440
47	1850	Line Transformers	\$ 31,165,014	\$ 998,783	\$ 935,407	\$ 31,228,391	\$ 15,659,679	\$ 561,562	\$ 760,557	\$ 15,460,684	\$ 15,767,707
47	1855	Services (Overhead & Underground)	\$ 16,799,332	\$ 547,642	\$ 149,699	\$ 17,197,275	\$ 7,766,560	\$ 329,012	\$ 121,719	\$ 7,973,852	\$ 9,223,423
47	1860	Meters	\$ 9,176,203	\$ 174,862		\$ 9,351,065	\$ 5,473,171	\$ 522,816		\$ 5,995,987	\$ 3,355,078
8	1915	Office Furniture & Equipment (10 years)	\$ 90,616			\$ 90,616	\$ 68,232	\$ 4,630		\$ 72,862	\$ 17,754
10	1920	Computer Equipment - Hardware	\$ 762,482			\$ 762,482	\$ 755,232	\$ 4,833		\$ 760,066	\$ 2,417
10	1930	Transportation Equipment	\$ 6,725,937	\$ 450,000	\$ 375,000	\$ 6,800,937	\$ 4,771,864	\$ 400,461	\$ 375,000	\$ 4,797,325	\$ 2,003,612
8	1940	Tools, Shop & Garage Equipment	\$ 2,623,313	\$ 85,000		\$ 2,708,313	\$ 2,142,053	\$ 95,297		\$ 2,237,350	\$ 470,964
8	1955	Communications Equipment	\$ 2,412,599			\$ 2,412,599	\$ 1,912,390	\$ 90,521		\$ 2,002,911	\$ 409,689
47	1980	System Supervisor Equipment	\$ 2,405,263	\$ 18,000		\$ 2,423,263	\$ 1,569,240	\$ 59,229		\$ 1,628,469	\$ 794,794
47	1985	Miscellaneous Fixed Assets	\$ 45,835			\$ 45,835	\$ 42,675	\$ 372		\$ 43,047	\$ 2,788
47	2440	Deferred Revenue ⁵	\$ 6,157,711	\$ 1,082,100		\$ 7,239,811	\$ 473,484	\$ 172,468		\$ 645,952	\$ 6,593,859
	1330	WIP - Capital Inventory	\$ 1,316,431			\$ 1,316,431	\$ -			\$ -	\$ 1,316,431
	2055	Work in Process	\$ 608,842	\$ 564,000	\$ 814,000	\$ 358,842	\$ -			\$ -	\$ 358,842
		Sub-Total	\$ 223,383,508	\$ 10,229,007	\$ 4,209,932	\$ 229,402,583	\$ 124,966,174	\$ 4,727,922	\$ 2,831,242	\$ 126,862,855	\$ 102,539,728
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)	(129,739.00)			\$ 129,739	\$ 129,739			\$ 129,739	\$ -
		Total PP&E	\$ 223,253,769	\$ 10,229,007	\$ 4,209,932	\$ 229,272,844	\$ 124,836,435	\$ 4,727,922	\$ 2,831,242	\$ 126,733,116	\$ 102,539,728
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶									
		Total					\$ 4,727,922				
		Net of WIP and Cap Inv 1330 and 2055	\$ 221,328,495	\$ 9,665,007	\$ 3,395,932	\$ 227,597,570					\$ 100,864,455

			Less: Fully Allocated Depreciation				
10		Transportation				\$ 400,461	
8		Stores Equipment				\$ 95,297	
	2440	Less Deferred Revenue included in 4245 Other Revenue				\$ 172,468	
			Net Depreciation				\$ 4,404,632

**Appendix 2-C
Depreciation and Amortization Expense**

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

Scenario that applies	Applicable Years and Accounting Standard	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule
Rebasing for the first time with depreciation policy changes made in 2012. <input type="checkbox"/>	This appendix must be duplicated and completed for the years 2012 to 2020. 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 2020 is to be completed under MIFRS (2014 if changes to MIFRS are material).		
Rebasing for the first time with depreciation policy changes made in 2013. <input type="checkbox"/>	This appendix must be duplicated and completed for the years 2013 to 2020. 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 2020 is to be completed under MIFRS (2014 if changes to MIFRS are material).		
Already rebased with depreciation policy changes in a prior rate application and re <input type="checkbox"/> using MIFRS for the first time.	This appendix must be completed for 2014 to 2020. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2020 is to be completed under MIFRS (2014 if changes to MIFRS are material).		
Already rebased under MIFRS in a prior rate application <input type="checkbox"/>	This appendix must be completed under MIFRS for each year 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.	2013	MIFRS

2013		Book Values						Service Lives				Depreciation Expense						Depreciation Expense per Appendix 2-BA, Fixed Assets, Column J	Variance ^e
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1) ¹	Less Fully Depreciated ²	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 ³	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			
		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)	\$ 2,651,923	\$ 2,124,829	\$ 527,094			\$ -	\$ 101,414	1.87	53.47%	5.00	20.00%	\$ 281,858	\$ -	\$ 10,141	\$ 291,999	\$ 291,999	\$ -	
1612	Land Rights (Formally known as Account 1906)			\$ -			\$ -	\$ 9,045		0.00%		0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1805	Land	\$ 858,551	\$ -	\$ 858,551			\$ -	\$ 26,006		0.00%		0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1808	Buildings	\$ 10,129,357	\$ 9,390,524	\$ 738,833			\$ -	\$ 227,203	3.04	32.92%	15.00	6.67%	\$ 243,190	\$ -	\$ 7,573	\$ 250,763	\$ 250,763	\$ 0	
1820	Distribution Station Equipment <50 kV	\$ 17,547,706	\$ 11,226,788	\$ 6,320,918			\$ -	\$ 359,532	29.42	3.40%	45.00	2.22%	\$ 214,840	\$ -	\$ 3,995	\$ 218,834	\$ 218,834	\$ 104	
1830	Poles, Towers & Fixtures	\$ 19,238,774	\$ 9,065,588	\$ 10,173,186			\$ -	\$ 1,205,310	29.32	3.41%	40.00	2.50%	\$ 346,985	\$ -	\$ 15,066	\$ 362,051	\$ 362,174	\$ 123	
1835	Overhead Conductors & Devices (40 yr)	\$ 32,287,397	\$ 21,602,234	\$ 10,685,163			\$ -	\$ 606,347	23.94	4.18%	40.00	2.50%	\$ 446,375	\$ -	\$ 7,579	\$ 453,954	\$ 454,077	\$ 123	
1835	Overhead Conductors & Devices (50 yr)	\$ 9,768,757	\$ 6,712,011	\$ 3,056,746			\$ -	\$ 390,152	31.91	3.13%	50.00	2.00%	\$ 95,794	\$ -	\$ 3,902	\$ 99,695	\$ 99,695	\$ -	
1840	Underground Conduit	\$ 20,841,500	\$ 12,176,065	\$ 8,665,435			\$ -	\$ 670,006	38.14	2.62%	50.00	2.00%	\$ 227,175	\$ -	\$ 6,700	\$ 233,875	\$ 233,875	\$ -	
1845	Underground Conductors & Devices	\$ 21,270,552	\$ 11,662,374	\$ 9,608,177			\$ -	\$ 615,323	23.74	4.21%	40.00	2.50%	\$ 404,681	\$ -	\$ 7,692	\$ 412,352	\$ 412,721	\$ 368	
1850	Line Transformers	\$ 29,393,620	\$ 17,956,844	\$ 11,436,776			\$ -	\$ 1,030,063	25.30	3.95%	40.00	2.50%	\$ 451,986	\$ -	\$ 12,876	\$ 464,862	\$ 464,862	\$ -	
1855	Services (Overhead & Underground)	\$ 12,342,930	\$ 6,500,462	\$ 5,842,468			\$ -	\$ 1,068,305	29.26	3.42%	40.00	2.50%	\$ 199,682	\$ -	\$ 13,354	\$ 213,036	\$ 213,036	\$ 0	
1860	Meters	\$ 8,935,155	\$ 6,817,800	\$ 2,117,356			\$ -	\$ 107,883	4.39	22.78%	15.00	6.67%	\$ 482,371	\$ -	\$ 3,596	\$ 485,967	\$ 485,967	\$ -	
1915	Office Furniture & Equipment (10 years)	\$ 44,315	\$ 41,714	\$ 2,601			\$ -	\$ 31,740	\$ 2.77	36.08%	10.00	10.00%	\$ 939	\$ -	\$ 1,587	\$ 2,526	\$ 2,526	\$ -	
1920	Computer Equipment - Hardware	\$ 162,988	\$ 47,096	\$ 115,892			\$ -	\$ 341,013	1.58	63.47%	5.00	20.00%	\$ 73,561	\$ -	\$ 34,101	\$ 107,662	\$ 107,662	\$ -	
1930	Transportation Equipment	\$ 5,258,637	\$ 3,864,505	\$ 1,394,133			\$ -	\$ 533,800	10.17	9.83%	12.00	8.33%	\$ 137,037	\$ -	\$ 22,242	\$ 159,278	\$ 159,278	\$ 0	
1940	Tools, Shop & Garage Equipment	\$ 1,961,496	\$ 1,467,291	\$ 494,205			\$ -	\$ 77,672	5.83	17.14%	10.00	10.00%	\$ 84,723	\$ -	\$ 3,884	\$ 88,606	\$ 88,606	\$ -	
1955	Communications Equipment	\$ 2,262,459	\$ 1,307,813	\$ 954,646			\$ -	\$ 912	11.62	8.60%	10.00	10.00%	\$ 82,134	\$ -	\$ 46	\$ 82,180	\$ 82,180	\$ -	
1980	System Supervisor Equipment	\$ 1,573,529	\$ 1,274,630	\$ 298,899			\$ -	\$ 59,389	12.61	7.81%	20.00	5.00%	\$ 23,332	\$ -	\$ 1,485	\$ 24,817	\$ 24,817	\$ 1,561	
1985	Miscellaneous Fixed Assets	\$ 42,117	\$ 42,117	\$ 0			\$ -	\$ -		0.00%		0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1995	Contributions & Grants	\$ 16,556,417	\$ 4,367,724	\$ 12,188,693			\$ -	\$ -	33.46	2.99%		0.00%	\$ 364,313	\$ -	\$ -	\$ 364,313	\$ 364,313	\$ 0	
2440	Deferred Revenue	\$ -	\$ -	\$ -			\$ -	\$ -		0.00%		0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other Non Rate Regulated Assets	\$ 129,739	\$ 64,281	\$ 65,458			\$ -	\$ -	2.52	39.64%		0.00%	\$ 25,948	\$ -	\$ -	\$ 25,948	\$ 25,948	\$ 0	
Total		\$ 179,885,605	\$ 118,848,678	\$ 61,036,927	\$ -	\$ -	\$ -	\$ 7,461,116					\$ 3,406,380	\$ -	\$ 155,818	\$ 3,562,198	\$ 3,564,478	\$ 2,278	

**Appendix 2-C
Depreciation and Amortization Expense**

2014		Book Values							Service Lives				Depreciation Expense				Depreciation Expense per Appendix 2-BA Fixed Assets, Column J		Variance *
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1) ¹	Less Fully Depreciated ²	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 ³	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			
		a	b	c = a-b	d	e	f = d-e	g	h	i = f/h	j	k = f/j	l = c/h	m = f/j	n = g*0.5/j	o = i+m+n	p	q = p-o	
1611	Computer Software (Formally known as Account 1925)	\$ 2,651,923	\$ 2,124,829	\$ 527,094	\$ 101,414	\$ -	\$ 101,414	\$ 48,679	2.11	47.37%	5.00	20.00%	\$ 249,698	\$ 20,283	\$ 4,868	\$ 274,849	\$ 274,849	\$ -	
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ 9,045	\$ -	\$ 9,045	\$ 13,655	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1805	Land	\$ 858,551	\$ -	\$ 858,551	\$ 26,006	\$ -	\$ 26,006	\$ 23,467	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1808	Buildings	\$ 10,129,357	\$ 9,390,524	\$ 738,833	\$ 227,203	\$ -	\$ 227,203	\$ 1,483,778	3.05	32.84%	15.00	6.67%	\$ 242,597	\$ 15,147	\$ 49,459	\$ 307,203	\$ 307,419	\$ 216	
1820	Distribution Station Equipment <50 kV	\$ 17,547,706	\$ 11,226,788	\$ 6,320,918	\$ 359,532	\$ -	\$ 359,532	\$ 404,330	30.09	3.32%	45.00	2.22%	\$ 210,048	\$ 7,990	\$ 4,493	\$ 222,530	\$ 222,693	\$ 163	
1830	Poles, Towers & Fixtures	\$ 19,238,774	\$ 9,065,588	\$ 10,173,186	\$ 1,205,310	\$ -	\$ 1,205,310	\$ 1,247,408	29.32	3.41%	40.00	2.50%	\$ 346,985	\$ 30,133	\$ 15,593	\$ 392,710	\$ 392,465	\$ 245	
1835	Overhead Conductors & Devices (40 yr)	\$ 29,187,086	\$ 21,602,234	\$ 7,584,853	\$ 606,347	\$ -	\$ 606,347	\$ 432,272	22.09	4.53%	40.00	2.50%	\$ 343,414	\$ 15,159	\$ 5,403	\$ 363,976	\$ 363,976	\$ 0	
1835	Overhead Conductors & Devices (50 yr)	\$ 9,768,757	\$ 6,712,011	\$ 3,056,746	\$ 390,152	\$ -	\$ 390,152	\$ 329,298	31.91	3.13%	50.00	2.00%	\$ 95,794	\$ 7,803	\$ 3,293	\$ 106,890	\$ 106,890	\$ 0	
1840	Underground Conduit	\$ 20,841,500	\$ 12,176,065	\$ 8,665,435	\$ 670,006	\$ -	\$ 670,006	\$ 634,437	38.14	2.62%	50.00	2.00%	\$ 227,175	\$ 13,400	\$ 6,344	\$ 246,920	\$ 246,920	\$ 0	
1845	Underground Conductors & Devices	\$ 15,719,870	\$ 11,662,374	\$ 4,057,495	\$ 615,323	\$ -	\$ 615,323	\$ 676,225	17.23	5.80%	40.00	2.50%	\$ 235,524	\$ 15,363	\$ 8,453	\$ 259,360	\$ 258,623	\$ 736	
1850	Line Transformers	\$ 25,892,037	\$ 17,956,844	\$ 7,935,193	\$ 1,030,063	\$ -	\$ 1,030,063	\$ 1,397,763	22.89	4.37%	40.00	2.50%	\$ 346,716	\$ 25,752	\$ 17,472	\$ 389,940	\$ 389,940	\$ 0	
1855	Services (Overhead & Underground)	\$ 12,342,930	\$ 6,500,462	\$ 5,842,468	\$ 1,068,305	\$ -	\$ 1,068,305	\$ 1,078,441	29.26	3.42%	40.00	2.50%	\$ 199,682	\$ 26,708	\$ 13,481	\$ 239,870	\$ 239,870	\$ -	
1860	Meters	\$ 8,900,388	\$ 6,817,800	\$ 2,082,588	\$ 107,883	\$ -	\$ 107,883	\$ 81,420	4.34	23.04%	15.00	6.67%	\$ 479,843	\$ 7,192	\$ 2,714	\$ 489,749	\$ 489,326	\$ 423	
1915	Office Furniture & Equipment (10 years)	\$ 44,315	\$ 41,714	\$ 2,601	\$ 31,740	\$ -	\$ 31,740	\$ -	3.13	31.96%	10.00	10.00%	\$ 831	\$ 3,174	\$ -	\$ 4,005	\$ 4,005	\$ -	
1920	Computer Equipment - Hardware	\$ 162,988	\$ 47,096	\$ 115,892	\$ 341,013	\$ -	\$ 341,013	\$ 29,499	1.64	60.83%	5.00	20.00%	\$ 70,497	\$ 68,203	\$ 2,950	\$ 141,649	\$ 138,700	\$ 2,950	
1930	Transportation Equipment (12 year)	\$ 5,258,637	\$ 4,170,283	\$ 1,088,354	\$ 533,800	\$ -	\$ 533,800	\$ 63,626	6.72	14.88%	12.00	8.33%	\$ 161,955	\$ 44,483	\$ 2,651	\$ 209,090	\$ 211,111	\$ 2,022	
1930	Transportation Equipment (8 year)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162,041	-	0.00%	8.00	12.50%	\$ -	\$ -	\$ 10,128	\$ 10,128	\$ 0		
1940	Tools, Shop & Garage Equipment	\$ 1,961,496	\$ 1,467,291	\$ 494,205	\$ 77,672	\$ -	\$ 77,672	\$ 85,032	5.96	16.78%	10.00	10.00%	\$ 82,938	\$ 7,767	\$ 4,252	\$ 94,957	\$ 94,957	\$ -	
1955	Communications Equipment	\$ 2,262,459	\$ 1,307,813	\$ 954,646	\$ 912	\$ -	\$ 912	\$ 64,352	12.22	8.18%	10.00	10.00%	\$ 78,114	\$ 91	\$ 3,218	\$ 81,423	\$ 81,423	\$ -	
1980	System Supervisor Equipment	\$ 1,573,529	\$ 1,274,630	\$ 298,899	\$ 59,389	\$ -	\$ 59,389	\$ 94,894	12.81	7.81%	20.00	5.00%	\$ 23,332	\$ 2,969	\$ 2,372	\$ 28,674	\$ 28,750	\$ 76	
1985	Miscellaneous Fixed Assets	\$ 42,117	\$ 42,117	\$ 0	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2440	Deferred Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 898,557	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Other Non Rate Regulated Assets	\$ 129,739	\$ 90,229	\$ 39,510	\$ -	\$ -	\$ -	\$ -	1.52	65.67%	-	0.00%	\$ 25,948	\$ -	\$ -	\$ 25,948	\$ 25,948	\$ -	
	Total	\$ 184,254,679	\$ 123,496,233	\$ 60,758,446	\$ 7,461,116	\$ -	\$ 7,461,116	\$ 7,452,058					\$ 3,369,194	\$ 311,636	\$ 157,143	\$ 3,837,973	\$ 3,836,095	\$ 1,878	

**Appendix 2-C
Depreciation and Amortization Expense**

2015		Book Values							Service Lives			Depreciation Expense					Depreciation Expense per Appendix 2-BA Fixed Assets, Column J		Variance ⁶
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1) ¹	Less Fully Depreciated ²	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change ³	Less Fully Depreciated ⁴	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ⁵	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change ⁶	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 ⁷	Total Current Year Depreciation Expense			
		a	b	c = a-b	d	e	f = d - e	g	h	i = f/h	j	k = f/j	l = c/h	m = f/j	n = g*0.5/j	o = i+m+n	p	q = p-o	
1611	Computer Software (Formally known as Account 1925)	\$ 2,651,923	\$ 2,124,829	\$ 527,094	\$ 150,093	\$ -	\$ 150,093	\$ 114,873	3.57	28.04%	5.00	20.00%	\$ 147,807	\$ 30,019	\$ 11,487	\$ 189,313	\$ 189,313	\$ -	
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ 22,699	\$ -	\$ 22,699	\$ 13,433	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1805	Land	\$ 858,551	\$ -	\$ 858,551	\$ 49,473	\$ -	\$ 49,473	\$ 32,055	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1808	Buildings Renos	\$ 10,129,357	\$ 9,390,524	\$ 738,833	\$ 1,710,981	\$ -	\$ 1,710,981	-	2.90	34.52%	15.00	6.67%	\$ 255,071	\$ 114,065	\$ -	\$ 369,136	\$ 352,316	\$ 16,820	
1808	Buildings Renos	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,309,996	-	0.00%	25.00	4.00%	\$ -	\$ -	\$ 26,200	\$ 26,200	\$ 26,200	\$ 0	
1808	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,998	-	0.00%	50.00	2.00%	\$ -	\$ -	\$ 110	\$ 110	\$ 110	\$ 0	
1820	Distribution Station Equipment <50 kV	\$ 17,547,706	\$ 11,226,788	\$ 6,320,918	\$ 763,863	\$ -	\$ 763,863	\$ 92,091	17.95	5.57%	45.00	2.22%	\$ 352,063	\$ 16,975	\$ 1,023	\$ 370,061	\$ 370,029	\$ 32	
1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,291	-	0.00%	20.00	5.00%	\$ -	\$ -	\$ 1,782	\$ 1,782	\$ 1,782	\$ 0	
1830	Poles, Towers & Fixtures	\$ 19,238,774	\$ 9,065,588	\$ 10,173,186	\$ 2,452,717	\$ -	\$ 2,452,717	\$ 1,620,239	29.32	3.41%	40.00	2.50%	\$ 346,985	\$ 61,318	\$ 20,253	\$ 428,546	\$ 428,640	\$ 284	
1835	Overhead Conductors & Devices (40 yr)	\$ 29,187,086	\$ 21,602,234	\$ 7,584,853	\$ 1,038,619	\$ -	\$ 1,038,619	\$ 394,522	22.09	4.53%	40.00	2.50%	\$ 343,414	\$ 25,965	\$ 4,932	\$ 374,311	\$ 373,487	\$ 824	
1835	Overhead Conductors & Devices (50 yr)	\$ 9,768,757	\$ 6,712,011	\$ 3,056,746	\$ 719,450	\$ -	\$ 719,450	\$ 329,269	32.03	3.12%	50.00	2.00%	\$ 95,438	\$ 14,389	\$ 3,293	\$ 113,118	\$ 113,118	\$ 0	
1840	Underground Conduit	\$ 20,841,500	\$ 12,176,065	\$ 8,665,435	\$ 1,304,443	\$ -	\$ 1,304,443	\$ 576,756	38.14	2.62%	50.00	2.00%	\$ 227,175	\$ 26,089	\$ 5,768	\$ 259,032	\$ 259,530	\$ 499	
1845	Underground Conductors & Devices	\$ 15,719,870	\$ 11,662,374	\$ 4,057,495	\$ 1,291,548	\$ -	\$ 1,291,548	\$ 615,640	17.23	5.80%	40.00	2.50%	\$ 235,524	\$ 32,289	\$ 7,696	\$ 275,508	\$ 278,978	\$ 3,470	
1850	Line Transformers	\$ 25,892,037	\$ 17,956,844	\$ 7,935,193	\$ 2,427,826	\$ -	\$ 2,427,826	\$ 1,362,817	22.89	4.37%	40.00	2.50%	\$ 346,716	\$ 60,696	\$ 17,035	\$ 424,447	\$ 416,435	\$ 8,012	
1855	Services (Overhead & Underground)	\$ 12,342,930	\$ 6,500,462	\$ 5,842,468	\$ 2,146,746	\$ -	\$ 2,146,746	\$ 1,147,045	29.26	3.42%	40.00	2.50%	\$ 199,682	\$ 53,669	\$ 14,338	\$ 267,689	\$ 268,103	\$ 414	
1860	Meters	\$ 8,900,388	\$ 6,817,800	\$ 2,082,588	\$ 189,303	\$ -	\$ 189,303	\$ 51,973	4.34	23.02%	15.00	6.67%	\$ 479,468	\$ 12,620	\$ 1,732	\$ 493,820	\$ 493,441	\$ 379	
1860	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,083	-	0.00%	45.00	2.22%	\$ -	\$ -	\$ 879	\$ 879	\$ 879	\$ 0	
1860	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,628	-	0.00%	25.00	4.00%	\$ -	\$ -	\$ 613	\$ 613	\$ 613	\$ 0	
1915	Office Furniture & Equipment (10 years)	\$ 44,315	\$ 41,714	\$ 2,601	\$ 31,740	\$ -	\$ 31,740	\$ -	3.13	31.96%	10.00	10.00%	\$ 831	\$ 3,174	\$ -	\$ 4,005	\$ 4,005	\$ -	
1920	Computer Equipment - Hardware	\$ 162,988	\$ 47,096	\$ 115,892	\$ 370,512	\$ -	\$ 370,512	\$ -	2.17	46.06%	5.00	20.00%	\$ 53,382	\$ 74,102	\$ -	\$ 127,485	\$ 127,485	\$ 0	
1930	Transportation Equipment (12 yr)	\$ 5,258,637	\$ 4,170,283	\$ 1,088,354	\$ 597,426	\$ -	\$ 597,426	\$ 637,437	6.76	14.80%	12.00	8.33%	\$ 161,055	\$ 49,785	\$ 26,560	\$ 237,400	\$ 241,110	\$ 3,710	
1930	Transportation Equipment (8 yr)	\$ -	\$ -	\$ -	\$ 162,041	\$ -	\$ 162,041	\$ 119,397	-	0.00%	8.00	12.50%	\$ -	\$ 20,255	\$ 7,462	\$ 27,717	\$ 27,717	\$ 0	
1940	Tools, Shop & Garage Equipment	\$ 1,961,496	\$ 1,467,291	\$ 494,205	\$ 162,704	\$ -	\$ 162,704	\$ 69,666	6.36	15.73%	10.00	10.00%	\$ 77,724	\$ 16,270	\$ 3,483	\$ 97,478	\$ 97,478	\$ -	
1955	Communications Equipment	\$ 2,262,459	\$ 1,307,813	\$ 954,646	\$ 65,264	\$ -	\$ 65,264	\$ 5,086	12.22	8.18%	10.00	10.00%	\$ 78,114	\$ 6,526	\$ 254	\$ 84,894	\$ 84,894	\$ 0	
1980	System Supervisor Equipment	\$ 1,573,529	\$ 1,274,630	\$ 298,899	\$ 154,283	\$ -	\$ 154,283	\$ 207,501	12.81	7.81%	20.00	5.00%	\$ 23,332	\$ 7,714	\$ 5,188	\$ 36,234	\$ 36,310	\$ 76	
1985	Miscellaneous Fixed Assets	\$ 42,117	\$ 42,117	\$ 0	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2440	Deferred Revenue	\$ 129,739	\$ 116,177	\$ 13,562	\$ -	\$ -	\$ 898,557	\$ 1,327,041	-	0.00%	29.27	3.42%	\$ -	\$ 30,697	\$ 22,668	\$ 53,365	\$ 53,365	\$ -	
	Other Non Rate Regulated Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.00	100.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total	\$ 184,254,679	\$ 123,470,285	\$ 60,784,394	\$ 14,913,174	\$ -	\$ 14,913,174	\$ 7,564,766					\$ 3,410,216	\$ 595,224	\$ 137,420	\$ 4,142,860	\$ 4,125,246	\$ 17,613	

**Appendix 2-C
Depreciation and Amortization Expense**

2016		Book Values							Service Lives			Depreciation Expense					Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1) ¹	Less Fully Depreciated ²	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 ³	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 = f/h	j	k = f/j	l = c/h	m = f/j	n = g*0.5/j	o = i+m+n	p	q = p-o
1611	Computer Software (Formally known as Account 1925)	\$ 391,465	\$ 338,863	\$ 52,602	\$ 264,966	\$ 264,966	\$ 264,966	\$ 13,239	1.15	87.21%	5.00	20.00%	\$ 45,874	\$ 52,993	\$ 1,324	\$ 100,191	\$ 100,191	\$ 0
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ 36,133	\$ 36,133	\$ 36,133	\$ 9,046	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1805	Land	\$ 858,551	\$ -	\$ 858,551	\$ 81,527	\$ 81,527	\$ 81,527	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1808	Buildings	\$ 10,129,357	\$ 9,390,524	\$ 738,833	\$ 1,710,981	\$ 1,710,981	\$ 1,710,981	\$ 0	3.91	25.59%	15.00	6.67%	\$ 189,038	\$ 114,065	\$ 0	\$ 303,103	\$ 312,157	\$ 9,054
1808	Buildings	\$ -	\$ -	\$ -	\$ 1,309,996	\$ 1,309,996	\$ 1,309,996	\$ 291,420	-	0.00%	25.00	4.00%	\$ -	\$ 52,400	\$ 6,828	\$ 58,228	\$ 58,228	\$ 0
1808	Buildings	\$ -	\$ -	\$ -	\$ 10,998	\$ 10,998	\$ 10,998	\$ 1,105,590	-	0.00%	50.00	2.00%	\$ -	\$ 220	\$ 11,056	\$ 11,276	\$ 11,276	\$ 0
1820	Distribution Station Equipment <50 kV	\$ 17,547,706	\$ 11,226,788	\$ 6,320,918	\$ 855,954	\$ 855,954	\$ 855,954	\$ 381,588	17.95	5.57%	45.00	2.22%	\$ 352,063	\$ 19,021	\$ 4,240	\$ 375,324	\$ 365,997	\$ 9,326
1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ 71,291	\$ 71,291	\$ 71,291	\$ 105,370	-	0.00%	20.00	5.00%	\$ -	\$ 3,565	\$ 2,634	\$ 6,199	\$ 6,199	\$ 0
1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,687	-	0.00%	25.00	4.00%	\$ -	\$ -	\$ 1,554	\$ 1,554	\$ 1,554	\$ 0
1830	Poles, Towers & Fixtures	\$ 19,238,774	\$ 9,065,588	\$ 10,173,186	\$ 4,072,956	\$ 4,072,956	\$ 4,072,956	\$ 1,421,202	31.08	3.22%	40.00	2.50%	\$ 327,318	\$ 101,824	\$ 17,765	\$ 446,907	\$ 442,628	\$ 4,280
1835	Overhead Conductors & Devices	\$ 29,187,086	\$ 21,602,234	\$ 7,584,853	\$ 1,433,141	\$ 1,433,141	\$ 1,433,141	\$ 1,328,908	22.44	4.46%	40.00	2.50%	\$ 337,981	\$ 35,829	\$ 16,611	\$ 390,421	\$ 383,768	\$ 6,653
1835	Overhead Conductors & Devices	\$ 9,768,757	\$ 6,712,011	\$ 3,056,746	\$ 1,048,720	\$ 1,048,720	\$ 1,048,720	\$ 20,999	20.99	4.76%	40.00	2.50%	\$ 145,639	\$ 26,218	\$ -	\$ 171,857	\$ 171,857	\$ 0
1840	Underground Conduit	\$ 20,841,500	\$ 12,176,065	\$ 8,665,435	\$ 1,881,199	\$ 1,881,199	\$ 1,881,199	\$ 637,498	38.14	2.62%	50.00	2.00%	\$ 227,175	\$ 37,624	\$ 6,375	\$ 271,174	\$ 271,383	\$ 209
1845	Underground Conductors & Devices	\$ 15,719,870	\$ 11,662,374	\$ 4,057,495	\$ 1,907,188	\$ 1,907,188	\$ 1,907,188	\$ 588,883	22.87	4.37%	40.00	2.50%	\$ 177,429	\$ 47,680	\$ 7,361	\$ 232,470	\$ 227,520	\$ 4,949
1850	Line Transformers	\$ 25,892,037	\$ 17,956,844	\$ 7,935,193	\$ 3,790,643	\$ 3,790,643	\$ 3,790,643	\$ 1,580,395	27.68	3.61%	40.00	2.50%	\$ 286,726	\$ 94,766	\$ 19,755	\$ 401,247	\$ 391,233	\$ 10,013
1855	Services (Overhead & Underground)	\$ 12,342,930	\$ 6,500,462	\$ 5,842,468	\$ 3,293,791	\$ 3,293,791	\$ 3,293,791	\$ 487,742	29.26	3.42%	40.00	2.50%	\$ 199,682	\$ 82,345	\$ 6,097	\$ 288,123	\$ 281,720	\$ 6,403
1860	Meters	\$ 8,900,388	\$ 6,817,800	\$ 2,082,588	\$ 241,277	\$ 241,277	\$ 241,277	\$ 57,462	4.34	23.02%	15.00	6.67%	\$ 479,468	\$ 16,085	\$ 1,915	\$ 497,468	\$ 494,825	\$ 2,643
1860	Meters	\$ -	\$ -	\$ -	\$ 79,083	\$ 79,083	\$ 79,083	\$ 12,560	-	0.00%	45.00	2.22%	\$ -	\$ 1,757	\$ 140	\$ 1,897	\$ 1,897	\$ 0
1860	Meters	\$ -	\$ -	\$ -	\$ 30,628	\$ 30,628	\$ 30,628	\$ 106,659	-	0.00%	25.00	4.00%	\$ -	\$ 1,225	\$ 2,133	\$ 3,358	\$ 3,358	\$ 0
1915	Office Furniture & Equipment (10 years)	\$ 44,315	\$ 41,714	\$ 2,601	\$ 31,740	\$ 31,740	\$ 31,740	\$ -	-	0.00%	10.00	10.00%	\$ -	\$ 3,174	\$ -	\$ 3,174	\$ 3,174	\$ -
1920	Computer Equipment - Hardware	\$ 162,988	\$ 142,422	\$ 20,566	\$ 370,512	\$ 370,512	\$ 370,512	\$ 24,168	1.00	100.00%	5.00	20.00%	\$ 20,566	\$ 74,102	\$ 2,417	\$ 97,085	\$ 97,085	\$ 0
1930	Transportation Equipment	\$ 5,258,637	\$ 4,170,283	\$ 1,088,354	\$ 1,234,863	\$ 1,234,863	\$ 1,234,863	\$ 52,049	6.76	14.80%	12.00	8.33%	\$ 161,055	\$ 102,905	\$ 2,169	\$ 266,129	\$ 308,499	\$ 42,370
1930	Transportation Equipment	\$ -	\$ -	\$ -	\$ 281,438	\$ 281,438	\$ 281,438	\$ 150,359	-	0.00%	8.00	12.50%	\$ -	\$ 35,160	\$ 9,397	\$ 44,577	\$ 9,397	\$ 35,180
1940	Tools, Shop & Garage Equipment	\$ 1,961,496	\$ 1,467,291	\$ 494,205	\$ 232,370	\$ 232,370	\$ 232,370	\$ 116,135	7.11	14.06%	10.00	10.00%	\$ 69,503	\$ 23,237	\$ 5,807	\$ 98,546	\$ 98,547	\$ 0
1955	Communications Equipment	\$ 2,262,459	\$ 1,307,813	\$ 954,646	\$ 70,350	\$ 70,350	\$ 70,350	\$ 14,533	12.20	8.19%	10.00	10.00%	\$ 78,222	\$ 7,035	\$ 727	\$ 85,984	\$ 85,984	\$ 0
1980	System Supervisor Equipment	\$ 1,573,529	\$ 1,274,630	\$ 298,899	\$ 361,784	\$ 361,784	\$ 361,784	\$ 63,599	12.81	7.81%	20.00	5.00%	\$ 23,332	\$ 18,089	\$ 1,590	\$ 43,011	\$ 43,078	\$ 67
1985	Miscellaneous Fixed Assets	\$ 42,117	\$ 42,117	\$ 0	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2440	Deferred Revenue	\$ -	\$ -	\$ -	\$ 2,225,598	\$ -	\$ 2,225,598	\$ 915,758	-	0.00%	38.32	2.61%	\$ -	\$ 58,086	\$ 11,950	\$ 70,037	\$ 70,037	\$ -
	Other Non Rate Regulated Assets	\$ 129,739	\$ 129,739	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 181,994,221	\$ 121,766,083	\$ 60,228,138	\$ 22,477,930	\$ -	\$ 22,477,930	\$ 7,710,334					\$ 3,121,070	\$ 893,253	\$ 114,944	\$ 4,129,267	\$ 4,101,520	\$ 27,748

**Appendix 2-C
Depreciation and Amortization Expense**

2017		Book Values							Service Lives				Depreciation Expense				Depreciation Expense per Appendix 2-BA, Fixed Assets, Column J	Variance *
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1) ¹	Less Fully Depreciated ²	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 ³	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		
		a	b	c = a-b	d	e	f = d-e	g	h	i = f/h	j	k = f/j	l = c/h	m = f/j	n = g*0.5/j	o = i+m+n	p	q = p-o
1611	Computer Software (Formally known as Account 1925)	\$ 391,465	\$ 384,737	\$ 6,728	\$ 278,205	\$ -	\$ 278,205	\$ -	1.00	100.00%	5.00	20.00%	\$ 6,728	\$ 55,641	\$ -	\$ 62,369	\$ 62,369	\$ 0
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ 45,178	\$ -	\$ 45,178	\$ 6,845	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1805	Land	\$ 858,551	\$ -	\$ 858,551	\$ 81,527	\$ -	\$ 81,527	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1808	Buildings	\$ 10,129,357	\$ 9,390,524	\$ 738,833	\$ 1,710,981	\$ -	\$ 1,710,981	\$ -	3.12	32.01%	25.00	4.00%	\$ 236,479	\$ 68,439	\$ -	\$ 304,919	\$ 306,940	\$ 2,021
1808	Buildings	\$ -	\$ -	\$ -	\$ 1,601,416	\$ -	\$ 1,601,416	\$ 98,814	-	0.00%	25.00	4.00%	\$ -	\$ 64,057	\$ 1,976	\$ 66,033	\$ 66,033	\$ 0
1808	Buildings	\$ -	\$ -	\$ -	\$ 1,116,588	\$ -	\$ 1,116,588	\$ -	-	0.00%	50.00	2.00%	\$ -	\$ 22,332	\$ -	\$ 22,332	\$ 22,332	\$ 0
1820	Distribution Station Equipment <50 kV	\$ 17,547,706	\$ 11,226,788	\$ 6,320,918	\$ 1,237,542	\$ -	\$ 1,237,542	\$ 290,715	21.87	4.57%	45.00	2.22%	\$ 289,022	\$ 27,501	\$ 3,230	\$ 319,753	\$ 318,815	\$ 938
1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ 176,661	\$ -	\$ 176,661	\$ 106,748	-	0.00%	20.00	5.00%	\$ -	\$ 8,833	\$ 2,669	\$ 11,502	\$ 11,502	\$ 0
1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ 77,687	\$ -	\$ 77,687	\$ 12,640	-	0.00%	25.00	4.00%	\$ -	\$ 3,107	\$ 253	\$ 3,360	\$ 3,360	\$ 0
1830	Poles, Towers & Fixtures	\$ 19,238,774	\$ 9,065,588	\$ 10,173,186	\$ 5,494,159	\$ -	\$ 5,494,159	\$ 2,211,039	31.77	3.15%	40.00	2.50%	\$ 320,282	\$ 137,354	\$ 27,639	\$ 485,244	\$ 485,009	\$ 236
1835	Overhead Conductors & Devices	\$ 38,955,943	\$ 28,314,245	\$ 10,641,598	\$ 3,810,768	\$ -	\$ 3,810,768	\$ 1,421,372	27.75	3.60%	40.00	2.50%	\$ 383,419	\$ 95,269	\$ 17,767	\$ 496,456	\$ 498,205	\$ 1,749
1840	Underground Conductors	\$ 20,841,500	\$ 12,176,065	\$ 8,665,435	\$ 2,518,696	\$ -	\$ 2,518,696	\$ 897,610	38.14	2.62%	50.00	2.00%	\$ 227,175	\$ 50,374	\$ 8,576	\$ 286,525	\$ 286,279	\$ 246
1845	Underground Conductors & Devices	\$ 15,719,870	\$ 11,662,374	\$ 4,057,495	\$ 2,496,071	\$ -	\$ 2,496,071	\$ 798,636	22.87	4.37%	40.00	2.50%	\$ 177,429	\$ 62,402	\$ 9,983	\$ 249,814	\$ 243,330	\$ 6,484
1850	Line Transformers	\$ 25,892,037	\$ 17,956,844	\$ 7,935,193	\$ 5,371,038	\$ -	\$ 5,371,038	\$ 2,065,242	29.78	3.36%	40.00	2.50%	\$ 266,494	\$ 134,276	\$ 25,816	\$ 426,586	\$ 426,703	\$ 117
1855	Services (Overhead & Underground)	\$ 12,342,930	\$ 6,500,462	\$ 5,842,468	\$ 3,781,532	\$ -	\$ 3,781,532	\$ 487,400	30.62	3.27%	40.00	2.50%	\$ 190,810	\$ 94,538	\$ 6,093	\$ 291,440	\$ 291,416	\$ 24
1860	Meters	\$ 8,900,388	\$ 6,817,800	\$ 2,082,588	\$ 298,739	\$ -	\$ 298,739	\$ 63,282	4.34	23.02%	15.00	6.67%	\$ 479,468	\$ 19,916	\$ 2,109	\$ 501,493	\$ 497,960	\$ 3,533
1860	Meters	\$ -	\$ -	\$ -	\$ 91,643	\$ -	\$ 91,643	\$ -	-	0.00%	45.00	2.22%	\$ -	\$ 2,037	\$ -	\$ 2,037	\$ 2,037	\$ 0
1860	Meters	\$ -	\$ -	\$ -	\$ 137,287	\$ -	\$ 137,287	\$ -	-	0.00%	25.00	4.00%	\$ -	\$ 5,491	\$ -	\$ 5,491	\$ 5,491	\$ 0
1915	Office Furniture & Equipment (10 years)	\$ 44,315	\$ 41,714	\$ 2,601	\$ 31,740	\$ -	\$ 31,740	\$ 11,018	-	0.00%	10.00	10.00%	\$ -	\$ 3,174	\$ 551	\$ 3,725	\$ 3,725	\$ 0
1920	Computer Equipment - Hardware	\$ 162,988	\$ 162,088	\$ 900	\$ 394,680	\$ -	\$ 394,680	\$ -	1.00	100.04%	5.00	20.00%	\$ 900	\$ 78,936	\$ -	\$ 79,836	\$ 79,836	\$ 0
1930	Transportation Equipment	\$ 5,258,637	\$ 4,170,283	\$ 1,088,354	\$ 1,286,913	\$ -	\$ 1,286,913	\$ 563,236	6.76	14.80%	12.00	8.33%	\$ 161,055	\$ 107,243	\$ 23,468	\$ 291,766	\$ 299,477	\$ 7,711
1930	Transportation Equipment	\$ -	\$ -	\$ -	\$ 431,797	\$ -	\$ 431,797	\$ 180,420	-	0.00%	8.00	12.50%	\$ -	\$ 53,975	\$ 11,276	\$ 65,251	\$ 65,251	\$ 0
1940	Tools, Shop & Garage Equipment	\$ 1,961,496	\$ 1,467,291	\$ 494,205	\$ 348,505	\$ -	\$ 348,505	\$ 107,409	8.14	12.28%	10.00	10.00%	\$ 60,683	\$ 34,851	\$ 5,370	\$ 100,904	\$ 100,903	\$ 1
1955	Communications Equipment	\$ 2,262,459	\$ 1,307,813	\$ 954,646	\$ 84,893	\$ -	\$ 84,893	\$ 31,337	12.20	8.19%	10.00	10.00%	\$ 78,222	\$ 9,488	\$ 1,567	\$ 89,277	\$ 88,277	\$ 0
1980	System Supervisor Equipment	\$ 1,573,529	\$ 1,274,630	\$ 298,899	\$ 425,384	\$ -	\$ 425,384	\$ 138,470	12.81	7.81%	20.00	5.00%	\$ 23,332	\$ 21,269	\$ 3,462	\$ 48,063	\$ 48,130	\$ 67
1985	Miscellaneous Fixed Assets	\$ 42,117	\$ 42,117	\$ 0	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2440	Deferred Revenue	\$ -	\$ -	\$ -	\$ 3,141,356	\$ -	\$ 3,141,356	\$ 707,219	-	0.00%	37.99	0.00%	\$ -	\$ 82,698	\$ 9,309	\$ 92,007	\$ 92,007	\$ -
	Other Non Rate Regulated Assets	\$ 129,739	\$ 129,739	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 181,994,221	\$ 121,831,623	\$ 60,162,598	\$ 30,188,264	\$ -	\$ 30,188,264	\$ 8,785,015					\$ 2,901,468	\$ 1,076,805	\$ 142,895	\$ 4,121,167	\$ 4,121,372	\$ 205

**Appendix 2-C
Depreciation and Amortization Expense**

2018		Book Values							Service Lives				Depreciation Expense				Depreciation Expense per Appendix 2-BA, Fixed Assets, Column J	Variance *
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1) ¹	Less Fully Depreciated ²	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 ³	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		
		a	b	c = a-b	d	e	f = d-e	g	h	i = f/h	j	k = f/j	l = c/h	m = f/j	n = g*0.5/j	o = i+m+n	p	q = p-o
1611	Computer Software (Formally known as Account 1925)	\$ 391,465	\$ 391,465	\$ 0	\$ 278,205	\$ -	\$ 278,205	\$ -	0	0.00%	5.00	20.00%	\$ -	\$ 55,641	\$ -	\$ 55,641	\$ 45,500	\$ 10,141
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ 52,023	\$ -	\$ 52,023	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1805	Land	\$ 858,551	\$ -	\$ 858,551	\$ 81,527	\$ -	\$ 81,527	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1808	Buildings	\$ 10,129,357	\$ 9,390,524	\$ 738,833	\$ 1,710,981	\$ -	\$ 1,710,981	\$ 177,907	3.12	32.01%	25.00	4.00%	\$ 236,479	\$ 68,438	\$ 3,558	\$ 308,476	\$ 310,498	\$ 2,019
1808	Buildings	\$ -	\$ -	\$ -	\$ 1,700,230	\$ -	\$ 1,700,230	\$ -	-	0.00%	25.00	4.00%	\$ -	\$ 68,009	\$ -	\$ 68,009	\$ 68,009	\$ 0
1808	Buildings	\$ -	\$ -	\$ -	\$ 1,116,588	\$ -	\$ 1,116,588	\$ -	-	0.00%	50.00	2.00%	\$ -	\$ 22,332	\$ -	\$ 22,332	\$ 22,332	\$ 0
1820	Distribution Station Equipment <50 kV	\$ 17,547,706	\$ 11,226,788	\$ 6,320,918	\$ 1,528,257	\$ -	\$ 1,528,257	\$ 2,336,441	22.77	4.39%	45.00	2.22%	\$ 277,632	\$ 33,961	\$ 25,960	\$ 337,553	\$ 337,357	\$ 196
1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ 283,409	\$ -	\$ 283,409	\$ 167,354	-	0.00%	20.00	5.00%	\$ -	\$ 14,170	\$ 4,184	\$ 18,354	\$ 18,354	\$ 0
1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ 90,327	\$ -	\$ 90,327	\$ 144,242	-	0.00%	25.00	4.00%	\$ -	\$ 3,613	\$ 2,885	\$ 6,498	\$ 6,498	\$ 0
1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 384,748	-	0.00%	50.00	2.00%	\$ -	\$ -	\$ 3,847	\$ 3,847	\$ 0	\$ 0
1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000	-	0.00%	30.00	3.33%	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 0	\$ -
1830	Poles, Towers & Fixtures	\$ 19,238,774	\$ 9,065,588	\$ 10,173,186	\$ 7,705,198	\$ -	\$ 7,705,198	\$ 1,893,729	32.15	3.11%	40.00	2.50%	\$ 316,476	\$ 192,630	\$ 23,672	\$ 532,778	\$ 532,556	\$ 222
1835	Overhead Conductors & Devices	\$ 38,955,843	\$ 28,314,245	\$ 10,641,598	\$ 5,232,140	\$ -	\$ 5,232,140	\$ 892,446	27.75	3.60%	40.00	2.50%	\$ 383,419	\$ 130,803	\$ 11,156	\$ 525,378	\$ 520,326	\$ 5,053
1840	Underground Conduit	\$ 20,841,500	\$ 12,176,065	\$ 8,665,435	\$ 3,416,306	\$ -	\$ 3,416,306	\$ 346,772	38.33	2.61%	50.00	2.00%	\$ 226,093	\$ 68,326	\$ 3,468	\$ 297,887	\$ 298,564	\$ 678
1845	Underground Conductors & Devices	\$ 15,719,870	\$ 11,662,374	\$ 4,057,495	\$ 3,294,708	\$ -	\$ 3,294,708	\$ 701,650	22.87	4.37%	40.00	2.50%	\$ 177,429	\$ 82,368	\$ 8,771	\$ 268,567	\$ 261,546	\$ 7,022
1850	Line Transformers	\$ 25,892,037	\$ 17,956,844	\$ 7,935,193	\$ 7,436,280	\$ -	\$ 7,436,280	\$ 2,507,448	30.93	3.23%	40.00	2.50%	\$ 256,564	\$ 185,907	\$ 31,343	\$ 473,814	\$ 472,850	\$ 964
1855	Services (Overhead & Underground)	\$ 12,342,930	\$ 6,500,462	\$ 5,842,468	\$ 4,268,932	\$ -	\$ 4,268,932	\$ 507,505	30.93	3.23%	40.00	2.50%	\$ 188,900	\$ 106,723	\$ 6,344	\$ 301,968	\$ 300,891	\$ 1,077
1860	Meters	\$ 8,900,388	\$ 6,817,800	\$ 2,082,588	\$ 382,021	\$ -	\$ 382,021	\$ 121,034	4.35	22.98%	15.00	6.67%	\$ 478,681	\$ 24,135	\$ 4,034	\$ 506,850	\$ 503,026	\$ 3,824
1860	Meters	\$ -	\$ -	\$ -	\$ 91,643	\$ -	\$ 91,643	\$ -	-	0.00%	45.00	2.22%	\$ -	\$ 2,037	\$ -	\$ 2,037	\$ 2,037	\$ 0
1860	Meters	\$ -	\$ -	\$ -	\$ 137,287	\$ -	\$ 137,287	\$ -	-	0.00%	25.00	4.00%	\$ -	\$ 5,491	\$ -	\$ 5,491	\$ 5,491	\$ 0
1915	Office Furniture & Equipment (10 years)	\$ 44,315	\$ 41,714	\$ 2,601	\$ 42,758	\$ -	\$ 42,758	\$ 3,543	-	0.00%	10.00	10.00%	\$ -	\$ 4,276	\$ 177	\$ 4,453	\$ 4,453	\$ 0
1920	Computer Equipment - Hardware	\$ 162,988	\$ 162,988	\$ 0	\$ 394,680	\$ -	\$ 394,680	\$ -	-	0.00%	5.00	20.00%	\$ -	\$ 78,936	\$ -	\$ 78,936	\$ 44,835	\$ 34,101
1930	Transportation Equipment	\$ 5,258,637	\$ 4,170,283	\$ 1,088,354	\$ 1,850,149	\$ -	\$ 1,850,149	\$ -	6.76	14.80%	12.00	8.33%	\$ 161,055	\$ 194,179	\$ -	\$ 315,234	\$ 323,466	\$ 8,232
1930	Transportation Equipment	\$ -	\$ -	\$ -	\$ 612,217	\$ -	\$ 612,217	\$ 212,220	-	0.00%	8.00	12.50%	\$ -	\$ 76,527	\$ 13,264	\$ 89,791	\$ 89,791	\$ 0
1940	Tools, Shop & Garage Equipment	\$ 1,961,496	\$ 1,467,291	\$ 494,205	\$ 455,914	\$ -	\$ 455,914	\$ 101,717	11.62	8.61%	10.00	10.00%	\$ 42,528	\$ 45,591	\$ 5,086	\$ 93,206	\$ 93,206	\$ 0
1955	Communications Equipment	\$ 2,262,459	\$ 1,307,813	\$ 954,646	\$ 116,220	\$ -	\$ 116,220	\$ 28,921	12.32	8.12%	10.00	10.00%	\$ 77,489	\$ 11,622	\$ 1,446	\$ 90,557	\$ 90,557	\$ 0
1980	System Supervisor Equipment	\$ 1,573,529	\$ 1,274,630	\$ 298,899	\$ 563,854	\$ -	\$ 563,854	\$ 167,840	13.80	7.25%	20.00	5.00%	\$ 21,664	\$ 28,193	\$ 4,196	\$ 54,053	\$ 54,129	\$ 76
1985	Miscellaneous Fixed Assets	\$ 42,117	\$ 42,117	\$ 0	\$ -	\$ -	\$ -	\$ 3,718	-	0.00%	10.00	10.00%	\$ -	\$ -	\$ 186	\$ 186	\$ 0	\$ 0
2440	Deferred Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,214,036	-	0.00%	38.47	2.60%	\$ -	\$ 100,044	\$ 15,779	\$ 115,823	\$ 115,823	\$ -
	Other Non Rate Regulated Assets	\$ 129,739	\$ 129,739	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 181,994,221	\$ 121,839,251	\$ 60,154,970	\$ 38,973,279	\$ -	\$ 38,973,279	\$ 9,666,199					\$ 2,844,408	\$ 1,363,866	\$ 140,797	\$ 4,349,072	\$ 4,297,478	\$ 51,593

**Appendix 2-C
Depreciation and Amortization Expense**

2019		Book Values							Service Lives				Depreciation Expense					Depreciation Expense per Appendix 2-BA, Fixed Assets, Column J	Variance *
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1) ¹	Less Fully Depreciated ²	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change ³	Less Fully Depreciated ⁴	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ⁵	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change ⁶	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 ⁸	Total Current Year Depreciation Expense			
		a	b	c = a-b	d	e	f = d-e	g	h	i = f/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = i+m+n	p	q = p-o	
1611	Computer Software (Formally known as Account 1925)	\$ 391,465	\$ 391,465	\$ -	\$ 278,205	\$ 101,414	\$ 176,792	\$ -	-	0.00%	5.00	20.00%	\$ -	\$ 35,358	\$ -	\$ 35,358	\$ 30,490	\$ 4,868	
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ 52,023		\$ 52,023		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1805	Land	\$ 858,551	\$ -	\$ 858,551	\$ 81,527		\$ 81,527		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1808	Buildings	\$ 10,129,357	\$ 9,390,524	\$ 738,833	\$ 1,888,889		\$ 1,888,889	\$ 481,350	3.12	32.01%	25.00	4.00%	\$ 236,479	\$ 75,556	\$ 9,627	\$ 321,661	\$ 322,970	\$ 1,309	
1808	Buildings	\$ -	\$ -	\$ -	\$ 1,700,230		\$ 1,700,230		-	0.00%	25.00	4.00%	\$ -	\$ 68,009	\$ -	\$ 68,009	\$ 68,009	\$ -	
1808	Buildings	\$ -	\$ -	\$ -	\$ 1,116,588		\$ 1,116,588		-	0.00%	50.00	2.00%	\$ -	\$ 22,332	\$ -	\$ 22,332	\$ 22,332	\$ -	
1820	Distribution Station Equipment <50 kV	\$ 17,547,706	\$ 11,226,788	\$ 6,320,918	\$ 3,864,698		\$ 3,864,698	\$ 2,617,866	22.77	4.39%	45.00	2.22%	\$ 277,632	\$ 85,882	\$ 29,087	\$ 392,601	\$ 389,175	\$ 3,426	
1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ 450,763		\$ 450,763		-	0.00%	20.00	5.00%	\$ -	\$ 22,538	\$ -	\$ 22,538	\$ 22,538	\$ -	
1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ 234,569		\$ 234,569		-	0.00%	25.00	4.00%	\$ -	\$ 9,383	\$ -	\$ 9,383	\$ 9,383	\$ -	
1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ 384,748		\$ 384,748		-	0.00%	50.00	2.00%	\$ -	\$ 7,695	\$ -	\$ 7,695	\$ 7,695	\$ -	
1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ 180,000		\$ 180,000		-	0.00%	30.00	3.33%	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ -	
1830	Poles, Towers & Fixtures	\$ 19,238,774	\$ 9,065,588	\$ 10,173,186	\$ 9,598,927		\$ 9,598,927	\$ 1,851,857	32.15	3.11%	40.00	2.50%	\$ 316,476	\$ 239,973	\$ 23,148	\$ 679,598	\$ 577,981	\$ 1,617	
1835	Overhead Conductors & Devices	\$ 38,955,843	\$ 28,314,245	\$ 10,641,598	\$ 6,124,586		\$ 6,124,586	\$ 1,926,512	27.75	3.60%	40.00	2.50%	\$ 383,419	\$ 153,115	\$ 24,081	\$ 560,615	\$ 560,611	\$ 4	
1840	Underground Conduit	\$ 20,841,500	\$ 12,176,065	\$ 8,665,435	\$ 3,763,078		\$ 3,763,078	\$ 859,860	38.33	2.61%	50.00	2.00%	\$ 226,093	\$ 75,262	\$ 8,599	\$ 309,953	\$ 310,374	\$ 421	
1845	Underground Conductors & Devices	\$ 15,719,870	\$ 11,662,374	\$ 4,057,495	\$ 3,996,358		\$ 3,996,358	\$ 767,882	22.87	4.37%	40.00	2.50%	\$ 177,429	\$ 99,909	\$ 9,599	\$ 286,937	\$ 278,736	\$ 8,201	
1850	Line Transformers	\$ 25,892,037	\$ 17,956,844	\$ 7,935,193	\$ 9,943,728		\$ 9,943,728	\$ 1,846,607	30.93	3.23%	40.00	2.50%	\$ 256,564	\$ 248,593	\$ 23,108	\$ 626,265	\$ 525,970	\$ 2,295	
1855	Services (Overhead & Underground)	\$ 12,342,930	\$ 6,500,462	\$ 5,842,468	\$ 4,776,437		\$ 4,776,437	\$ 601,598	30.93	3.23%	40.00	2.50%	\$ 188,900	\$ 119,411	\$ 7,520	\$ 315,831	\$ 314,646	\$ 1,185	
1860	Meters	\$ 8,900,388	\$ 6,817,800	\$ 2,082,588	\$ 483,055		\$ 483,055	\$ 150,115	4.35	22.98%	15.00	6.67%	\$ 478,681	\$ 32,204	\$ 5,004	\$ 515,888	\$ 509,589	\$ 6,299	
1860	Meters	\$ -	\$ -	\$ -	\$ 91,643		\$ 91,643	\$ -	-	0.00%	45.00	2.22%	\$ -	\$ 2,037	\$ -	\$ 2,037	\$ 2,037	\$ -	
1860	Meters	\$ -	\$ -	\$ -	\$ 137,287		\$ 137,287	\$ -	-	0.00%	25.00	4.00%	\$ -	\$ 5,491	\$ -	\$ 5,491	\$ 5,491	\$ -	
1915	Office Furniture & Equipment (10 years)	\$ 44,315	\$ 41,714	\$ 2,601	\$ 46,301		\$ 46,301		-	0.00%	10.00	10.00%	\$ -	\$ 4,630	\$ -	\$ 4,630	\$ 4,630	\$ -	
1920	Computer Equipment - Hardware	\$ 162,988	\$ 162,988	\$ -	\$ 394,680	\$ 341,013	\$ 53,667		-	0.00%	5.00	20.00%	\$ -	\$ 10,733	\$ -	\$ 10,733	\$ 10,733	\$ -	
1930	Transportation Equipment	\$ 5,258,637	\$ 4,170,283	\$ 1,088,354	\$ 1,850,149		\$ 1,850,149		6.76	14.80%	12.00	8.33%	\$ 161,058	\$ 154,179	\$ -	\$ 315,234	\$ 321,847	\$ 6,613	
1930	Transportation Equipment	\$ -	\$ -	\$ -	\$ 824,437		\$ 824,437	\$ 136,000	-	0.00%	8.00	12.50%	\$ -	\$ 103,055	\$ 8,500	\$ 111,555	\$ 111,555	\$ -	
1940	Tools, Shop & Garage Equipment	\$ 1,961,496	\$ 1,467,291	\$ 494,205	\$ 557,631		\$ 557,631	\$ 87,684	11.62	8.61%	10.00	10.00%	\$ 42,528	\$ 55,763	\$ 4,384	\$ 102,676	\$ 96,940	\$ 5,736	
1955	Communications Equipment	\$ 2,262,459	\$ 1,307,813	\$ 954,646	\$ 145,141		\$ 145,141	\$ 5,000	12.32	8.12%	10.00	10.00%	\$ 77,489	\$ 14,514	\$ 250	\$ 92,253	\$ 91,262	\$ 991	
1980	System Supervisor Equipment	\$ 1,573,529	\$ 1,274,630	\$ 298,899	\$ 731,694		\$ 731,694	\$ 100,040	13.80	7.25%	20.00	5.00%	\$ 21,664	\$ 36,585	\$ 2,501	\$ 60,750	\$ 57,836	\$ 2,914	
1985	Miscellaneous Fixed Assets	\$ 42,117	\$ 42,117	\$ -	\$ 3,718		\$ 3,718	\$ -	-	0.00%	10.00	10.00%	\$ -	\$ 372	\$ -	\$ 372	\$ 372	\$ -	
2440	Deferred Revenue	\$ -	\$ -	\$ -	\$ 5,062,611		\$ 5,062,611	\$ 1,095,100	-	0.00%	39.44	2.54%	\$ -	\$ 128,369	\$ 13,884	\$ 142,253	\$ 142,253	\$ -	
	Other Non Rate Regulated Assets	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total	\$ 181,994,221	\$ 121,839,251	\$ 60,154,970	\$ 48,638,477	\$ 442,426	\$ 48,196,051	\$ 10,339,272					\$ 2,844,408	\$ 1,560,209	\$ 141,524	\$ 4,546,141	\$ 4,516,949	\$ 29,192	

**Appendix 2-C
Depreciation and Amortization Expense**

2020		Book Values						Service Lives				Depreciation Expense					Depreciation Expense per Appendix 2-BA, Fixed Assets, Column J	Variance *
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1) ¹	Less Fully Depreciated ²	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change ³	Less Fully Depreciated ⁴	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ⁵	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change ⁶	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 ⁷	Total Current Year Depreciation Expense		
		a	b	c = a-b	d	e	f = d-e	g	h	i = f/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = i+m+n	p	q = p-o
1611	Computer Software (Formally known as Account 1925)	\$ 391,465	\$ 391,465	\$ 0	\$ 278,205	\$ 150,093	\$ 128,112	\$ 580,000	-	0.00%	5.00	20.00%	\$ -	\$ 25,622	\$ 58,000	\$ 83,622	\$ 72,135	\$ 11,487
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ 52,023	\$ -	\$ 52,023		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1805	Land	\$ 858,551	\$ -	\$ 858,551	\$ 81,527	\$ -	\$ 81,527		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1808	Buildings	\$ 10,129,357	\$ 9,390,524	\$ 738,833	\$ 2,370,239	\$ -	\$ 2,370,239	\$ 500,000	3.12	32.01%	25.00	4.00%	\$ 236,479	\$ 94,910	\$ 10,000	\$ 341,298	\$ 342,596	\$ 1,308
1808	Buildings	\$ -	\$ -	\$ -	\$ 1,700,230	\$ -	\$ 1,700,230		-	0.00%	25.00	4.00%	\$ -	\$ 68,009	\$ -	\$ 68,009	\$ 68,009	\$ 0
1808	Buildings	\$ -	\$ -	\$ -	\$ 1,116,588	\$ -	\$ 1,116,588		-	0.00%	50.00	2.00%	\$ -	\$ 22,332	\$ -	\$ 22,332	\$ 22,332	\$ 0
1820	Distribution Station Equipment <50 kV	\$ 17,547,706	\$ 11,226,788	\$ 6,320,918	\$ 6,482,564	\$ -	\$ 6,482,564	\$ 2,783,837	22.77	4.39%	45.00	2.22%	\$ 277,632	\$ 144,057	\$ 30,932	\$ 452,620	\$ 432,178	\$ 20,442
1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ 450,763	\$ -	\$ 450,763		-	0.00%	20.00	5.00%	\$ -	\$ 22,538	\$ -	\$ 22,538	\$ 22,538	\$ 0
1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ 234,569	\$ -	\$ 234,569		-	0.00%	25.00	4.00%	\$ -	\$ 9,383	\$ -	\$ 9,383	\$ 9,383	\$ 0
1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ 384,748	\$ -	\$ 384,748		-	0.00%	50.00	2.00%	\$ -	\$ 7,695	\$ -	\$ 7,695	\$ 7,695	\$ 0
1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ 180,000	\$ -	\$ 180,000		-	0.00%	30.00	3.33%	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ -
1830	Poles, Towers & Fixtures	\$ 19,238,774	\$ 9,065,588	\$ 10,173,186	\$ 11,450,783	\$ -	\$ 11,450,783	\$ 1,525,594	32.15	3.11%	40.00	2.50%	\$ 316,476	\$ 286,270	\$ 19,070	\$ 621,816	\$ 620,199	\$ 1,617
1835	Overhead Conductors & Devices	\$ 38,955,843	\$ 28,314,245	\$ 10,641,598	\$ 8,051,098	\$ -	\$ 8,051,098	\$ 1,550,337	27.75	3.60%	40.00	2.50%	\$ 383,419	\$ 201,277	\$ 19,379	\$ 604,076	\$ 604,071	\$ 5
1840	Underground Conduit	\$ 20,841,500	\$ 12,176,065	\$ 8,665,435	\$ 4,622,938	\$ -	\$ 4,622,938	\$ 778,584	38.33	2.61%	50.00	2.00%	\$ 226,093	\$ 92,459	\$ 7,786	\$ 326,338	\$ 326,758	\$ 420
1845	Underground Conductors & Devices	\$ 15,719,870	\$ 11,662,374	\$ 4,057,495	\$ 4,764,239	\$ -	\$ 4,764,239	\$ 754,468	22.87	4.37%	40.00	2.50%	\$ 177,429	\$ 119,106	\$ 9,431	\$ 305,966	\$ 297,764	\$ 8,202
1850	Line Transformers	\$ 25,892,037	\$ 17,956,844	\$ 7,935,193	\$ 11,792,335	\$ -	\$ 11,792,335	\$ 998,783	30.93	3.23%	40.00	2.50%	\$ 256,564	\$ 294,808	\$ 12,485	\$ 563,857	\$ 561,562	\$ 2,295
1855	Services (Overhead & Underground)	\$ 12,342,930	\$ 6,500,462	\$ 5,842,468	\$ 5,378,036	\$ -	\$ 5,378,036	\$ 547,642	30.93	3.23%	40.00	2.50%	\$ 188,900	\$ 134,451	\$ 6,846	\$ 330,197	\$ 329,012	\$ 1,185
1860	Meters	\$ 8,900,388	\$ 6,817,800	\$ 2,082,588	\$ 633,170	\$ -	\$ 633,170	\$ 174,862	4.35	22.98%	15.00	6.67%	\$ 478,681	\$ 42,211	\$ 5,829	\$ 526,721	\$ 515,288	\$ 11,433
1860	Meters	\$ -	\$ -	\$ -	\$ 91,643	\$ -	\$ 91,643		-	0.00%	45.00	2.22%	\$ -	\$ 2,037	\$ -	\$ 2,037	\$ 2,037	\$ 0
1860	Meters	\$ -	\$ -	\$ -	\$ 137,287	\$ -	\$ 137,287		-	0.00%	25.00	4.00%	\$ -	\$ 5,491	\$ -	\$ 5,491	\$ 5,491	\$ 0
1915	Office Furniture & Equipment (10 years)	\$ 44,315	\$ 41,714	\$ 2,601	\$ 46,301	\$ -	\$ 46,301		-	0.00%	10.00	10.00%	\$ -	\$ 4,630	\$ -	\$ 4,630	\$ 4,630	\$ 0
1920	Computer Equipment - Hardware	\$ 162,988	\$ 162,988	\$ 0	\$ 394,680	\$ 370,512	\$ 24,168		-	0.00%	5.00	20.00%	\$ -	\$ 4,834	\$ -	\$ 4,834	\$ 4,833	\$ 0
1930	Transportation Equipment	\$ 5,258,637	\$ 5,073,355	\$ 185,282	\$ 1,850,149	\$ -	\$ 1,850,149	\$ 330,000	1.92	52.22%	12.00	8.33%	\$ 96,748	\$ 154,179	\$ 13,750	\$ 264,074	\$ 272,908	\$ 8,232
1930	Transportation Equipment	\$ -	\$ -	\$ -	\$ 960,437	\$ -	\$ 960,437	\$ 120,000	-	0.00%	8.00	12.50%	\$ -	\$ 120,055	\$ 7,500	\$ 127,555	\$ 127,555	\$ 0
1940	Tools, Shop & Garage Equipment	\$ 1,961,496	\$ 1,467,291	\$ 494,205	\$ 645,315	\$ 114,715	\$ 530,600	\$ 85,000	11.62	8.61%	10.00	10.00%	\$ 42,528	\$ 53,060	\$ 4,250	\$ 99,838	\$ 95,297	\$ 4,542
1955	Communications Equipment	\$ 2,262,459	\$ 1,307,813	\$ 954,646	\$ 150,141	\$ -	\$ 150,141		12.32	8.12%	10.00	10.00%	\$ 77,489	\$ 15,014	\$ -	\$ 92,503	\$ 90,521	\$ 1,982
1980	System Supervisor Equipment	\$ 1,573,529	\$ 1,324,385	\$ 249,144	\$ 831,734	\$ -	\$ 831,734	\$ 18,000	13.80	7.25%	20.00	5.00%	\$ 18,058	\$ 41,587	\$ 460	\$ 60,094	\$ 59,229	\$ 866
1985	Miscellaneous Fixed Assets	\$ 42,117	\$ 42,117	\$ 0	\$ 3,718	\$ -	\$ 3,718		-	0.00%	10.00	10.00%	\$ -	\$ 372	\$ -	\$ 372	\$ 372	\$ 0
2440	Deferred Revenue	\$ -	\$ -	\$ -	\$ 6,157,711	\$ -	\$ 6,157,711	\$ 1,082,100	-	0.00%	38.84	2.57%	\$ -	\$ 158,538	\$ 13,930	\$ 172,468	\$ 172,468	\$ -
	Other Non Rate Regulated Assets	\$ 129,739	\$ 129,739	\$ 0	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 181,994,221	\$ 122,792,078	\$ 59,202,143	\$ 58,977,749	\$ 635,320	\$ 58,342,429	\$ 9,665,007					\$ 2,776,493	\$ 1,813,749	\$ 191,776	\$ 4,782,018	\$ 4,727,922	\$ 54,096

Appendix 2-D Overhead Expense

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

OM&A Before Capitalization	2013 Board Approved	2013 Historical Year	2014 Historical Year	2015 Historical Year	2016 Historical Year	2017 Historical Year	2018 Historical Year	2019 Bridge Year	2020 Test Year
Administration and general expenses	3,835,190	4,502,707	4,942,813	4,910,478	5,313,723	4,935,242	4,922,433	5,659,695	5,632,977
Billing and Collecting	2,114,055	1,866,995	2,075,374	1,839,665	2,305,885	2,043,287	2,431,550	2,567,289	2,614,941
Community	-	524,978	39,448	65,137	(0)	2,217	9,126	3,682	-
Distribution Maintenance	1,994,623	2,614,037	1,787,401	2,011,058	2,165,933	1,815,396	1,840,611	1,752,730	2,054,449
Distribution operations	5,993,671	4,735,948	4,884,928	5,487,597	5,377,304	5,851,330	5,738,060	6,137,704	7,086,590
Labour burden (Capitalized)	423,500	472,214	615,273	643,838	643,159	609,744	642,319	680,578	659,915
Vehicle Burden (Capitalized)	650,020	482,102	477,568	500,287	522,478	535,338	596,190	764,456	658,317
Materials burden (Capitalized)	205,657	170,955	165,871	170,869	179,079	230,944	269,121	252,745	241,847
Operations Supervision (Capitalized)	196,771	183,357	186,201	156,701	226,468	227,864	332,764	293,492	253,075
Engineering Burden (Capitalized)	161,476	151,649	129,880	230,521	202,696	-	-	-	-
Total OM&A Before Capitalization (B)	\$ 15,574,964	\$ 15,704,943	\$ 15,304,757	\$ 16,016,151	\$ 16,936,726	\$ 16,251,362	\$ 16,782,173	\$ 18,112,371	\$ 19,202,111

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

Capitalized OM&A	2013 approved	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
Labour burden	\$ 423,500	\$ 472,214	\$ 615,273	\$ 643,838	\$ 643,159	\$ 609,744	\$ 642,319	\$ 680,578	\$ 659,915	Yes	N/A
Vehicle Burden	\$ 650,020	\$ 482,102	\$ 477,568	\$ 500,287	\$ 522,478	\$ 535,338	\$ 596,190	\$ 764,456	\$ 658,317	Yes	N/A
Materials burden	\$ 205,657	\$ 170,955	\$ 165,871	\$ 170,869	\$ 179,079	\$ 230,944	\$ 269,121	\$ 252,745	\$ 241,847	Yes	N/A
Operations Supervision	\$ 196,771	\$ 183,357	\$ 186,201	\$ 156,701	\$ 226,468	\$ 227,864	\$ 332,764	\$ 293,492	\$ 253,075	Yes	N/A
Engineering Burden	\$ 161,476	\$ 151,649	\$ 129,880	\$ 230,521	\$ 202,696	\$ -	\$ -	\$ -	\$ -	Yes	Time now tracked directly to capital jobs, not charged through burden
Total Capitalized OM&A (A)	\$ 1,637,425	\$ 1,460,277	\$ 1,574,792	\$ 1,702,216	\$ 1,773,882	\$ 1,603,890	\$ 1,840,393	\$ 1,991,271	\$ 1,813,154		
% of Capitalized OM&A (=A/B)	11%	9%	10%	11%	10%	10%	11%	11%	9%		

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

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

Reporting Basis	2013	2014	2015	2016	2017	2018	2019 Bridge Year	2020 Rebasing Year
	CGAAP w/ MIFRS Dep'n & Capitalization	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
	Actual	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast
						\$	\$	
PP&E Values under CGAAP								
Opening net PP&E - Note 1	68,358,254	75,948,147	79,204,054	82,494,816	86,632,342	91,480,812	96,853,505	
Net Additions - Note 4	6,522,886	6,746,694	7,416,008	8,239,046	8,969,843	9,670,171	10,296,309	
Net Depreciation (amounts should be negative) - Note 4	1,067,007	-3,490,787	-4,125,246	-4,101,520	-4,121,373	-4,297,478	-4,516,949	
Closing net PP&E (1)	75,948,147	79,204,054	82,494,816	86,632,342	91,480,812	96,853,505	102,632,865	
PP&E Values under MIFRS (Starts from 2014, the transition year)								
Opening net PP&E - Note 1	68,358,254	75,948,147	79,204,054	80,938,784	84,401,032	88,740,882	93,461,959	
Net Additions - Note 4	6,522,886	6,746,694	3,131,750	4,845,339	6,490,834	5,754,803	7,215,377	
Net Depreciation (amounts should be negative) - Note 4	1,067,007	-3,490,787	-1,397,020	-1,383,091	-2,150,984	-1,033,726	-2,000,707	
Closing net PP&E (2)	75,948,147	79,204,054	80,938,784	84,401,032	88,740,882	93,461,959	98,676,629	
Other adjustments (items affecting net PP&E, but not deferred)								
Opening other adjustments				-565,450	-606,556	-653,326	-680,220	
Other adjustments - Note 5			-565,450	-41,106	-46,770	-26,894	0	
Closing other adjustments			-565,450	-606,556	-653,326	-680,220	-680,220	
Difference in Closing net PP&E, former CGAAP vs. revised CGAAP	0	0	990,582	1,624,754	2,086,604	2,711,326	3,276,016	
Effect on Deferral and Variance Account Rate Riders								
Closing balance in Account 1575							3,276,016	
Return on Rate Base Associated with Account 1575 balance at WACC - Note 2							986,081	
Amount included in Deferral and Variance Account Rate Rider Calculation							4,262,097	

Notes:

- 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.
- 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.
- The PP&E deferral account is cleared by including the total balance in the deferral and variance account rate rider calculation.
- Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.
- See Exhibit 9, Tab 2, Schedule 1 for discussion pertaining other adjustments in this appendix.

WACC 6.02%
of years of rate rider disposition period 5

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Tab: 2

Schedule: 8

Page: 1

Date:

Appendix 2-G Service Reliability and Quality Indicators

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	2018	2013	2014	2015	2016	2017	2018	2013	2014	2015	2016	2017	2018
SAIDI	1.490	2.240	1.530	1.290	2.530	2.670	1.350	1.210	1.010	1.190	1.650	2.610	1.490	2.240	1.530	1.290	2.530	1.440
SAIFI	1.230	2.710	1.990	0.910	1.980	1.590	1.160	1.830	1.250	0.870	1.340	1.550	1.230	2.710	1.990	0.910	1.980	1.440

6 Year Historical Average

SAIDI	2.052	1.534	1.806
SAIFI	1.836	1.368	1.806

SAIDI = System Average Interruption Duration Index

SAIFI = System Average Interruption Frequency Index

Service Quality

Indicator	OEB Minimum Standard	2013	2014	2015	2016	2017	2018
Low Voltage Connections	90.0%	99.6%	99.0%	99.8%	99.4%	98.8%	99.2%
High Voltage Connections	90.0%	n/a	n/a	n/a	n/a	n/a	n/a
Telephone Accessibility	65.0%	77.3%	72.1%	69.4%	66.9%	67.2%	71.3%
Appointments Met	90.0%	100.0%	100.0%	100.0%	100.0%	100.0%	99.9%
Written Response to Enquires	80.0%	100.0%	99.8%	100.0%	99.1%	97.1%	99.7%
Emergency Urban Response	80.0%	98.3%	90.5%	95.3%	100.0%	94.8%	93.4%
Emergency Rural Response	80.0%	n/a	n/a	n/a	n/a	n/a	n/a
Telephone Call Abandon Rate	10.0%	1.6%	1.7%	1.8%	2.7%	1.5%	1.2%
Appointment Scheduling	90.0%	98.4%	99.0%	98.2%	98.8%	95.6%	97.0%
Rescheduling a Missed Appointment	100.0%	n/a	n/a	n/a	n/a	n/a	100.0%
Reconnection Performance Standard	85.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Date: Date: Date:

<u>Description</u>	<u>Account(s)</u>
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

Account Breakdown Details

Example: Account 4405 - Interest and Dividend Income

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.

Enter the number of "Other Operating Revenue" and "Other Income or Deductions" Accounts that require a detailed breakdown of the account components.

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Account 4405 - Interest and Dividend Income

	2013 Actual ¹	2014 Actual ¹	2015 Actual ¹	2016 Actual ¹	2017 Actual ¹	2018 Actual	Bridge Year	Test Year
	2013	2014	2015	2016	2017	2018	2019	2020
Reporting Basis								
Short-term Investment Interest	-\$ 53,537	-\$ 57,046	-\$ 52,963	-\$ 42,964	-\$ 51,721	-\$ 72,061	-\$ 50,000	-\$ 60,000
Miscellaneous Interest Revenue	-\$ 171,895	-\$ 79,031	-\$ 127,357	-\$ 4,713	-\$ 78,340	-\$ 60,952	\$ -	\$ -
Intercompany interest	-\$ 187,586	-\$ 197,283	-\$ 181,074	-\$ 149,312	-\$ 160,737	-\$ 100,274	-\$ 117,366	\$ -
Total	-\$ 413,019	-\$ 333,360	-\$ 361,395	-\$ 196,989	-\$ 290,798	-\$ 233,287	-\$ 167,366	-\$ 60,000

CGAAP	
\$ 2,015	
CGAAP	
-\$ 52,963	
-\$ 127,357	
-\$ 181,074	
-\$ 361,395	

Account 4082 - Retail Services Revenue

	2013 Actual ¹	2014 Actual ¹	2015 Actual ¹	2016 Actual ¹	2017 Actual ¹	2018 Actual	Bridge Year	Test Year
	2013	2014	2015	2016	2017	2018	2019	2020
Reporting Basis								
DCBR Bill Charges	-\$ 13,170	-\$ 11,015	-\$ 9,912	-\$ 9,734	-\$ 6,778	-\$ 6,240	-\$ 6,350	-\$ 12,700
Monthly Fixed Fees Rtlrs	-\$ 4,180	-\$ 3,920	-\$ 4,320	-\$ 4,580	-\$ 3,760	-\$ 4,440	-\$ 4,415	-\$ 9,120
Monthly Variable Chgs	-\$ 22,044	-\$ 18,192	-\$ 16,757	-\$ 16,352	-\$ 11,310	-\$ 10,131	-\$ 10,250	-\$ 18,449
Total	-\$ 39,393	-\$ 33,127	-\$ 30,989	-\$ 30,666	-\$ 21,848	-\$ 20,810	-\$ 21,015	-\$ 40,269

CGAAP	
\$ 2,015	
CGAAP	
-\$ 9,912	
-\$ 4,320	
-\$ 16,757	
-\$ 30,989	

Account 4086 - Standard Supply Service

	2013 Actual ¹	2014 Actual ¹	2015 Actual ¹	2016 Actual ¹	2017 Actual ¹	2018 Actual	Bridge Year	Test Year
	2013	2014	2015	2016	2017	2018	2019	2020
Reporting Basis								
Residential Customers	-\$ 120,399	-\$ 121,707	-\$ 122,265	-\$ 142,590	-\$ 125,796	-\$ 127,053	-\$ 126,754	-\$ 126,713
GS < 50 kW Customers	-\$ 11,311	-\$ 11,401	-\$ 11,194	-\$ 12,795	-\$ 11,243	-\$ 11,420	-\$ 11,400	-\$ 11,500
GS > 50 kW Customers	-\$ 1,290	-\$ 1,297	-\$ 1,288	-\$ 1,389	-\$ 1,289	-\$ 1,260	-\$ 1,250	-\$ 1,250
Non-metered Customers	-\$ 584	-\$ 576	-\$ 559	-\$ 633	-\$ 526	-\$ 506	-\$ 510	-\$ 510
Sentinel Light Customers	-\$ 573	-\$ 560	-\$ 529	-\$ 565	-\$ 496	-\$ 489	-\$ 500	-\$ 500
Streetlight Customers	-\$ 7	-\$ 6	-\$ 6	-\$ 7	-\$ 6	-\$ 6	-\$ -	-\$ -
Total	-\$ 134,163	-\$ 135,548	-\$ 135,841	-\$ 157,979	-\$ 139,356	-\$ 140,733	-\$ 140,414	-\$ 140,473

CGAAP	
\$ 2,015	
CGAAP	
-\$ 122,265	
-\$ 11,194	
-\$ 1,288	
-\$ 559	
-\$ 529	
-\$ 6	
-\$ 135,841	

Account 4084 - Standard Supply Service- A

	2013 Actual ¹	2014 Actual ¹	2015 Actual ¹	2016 Actual ¹	2017 Actual ¹	2018 Actual	Bridge Year	Test Year
	2013	2014	2015	2016	2017	2018	2019	2020
Reporting Basis								
Unbundled Energy Sales - Streetlight Custo	-\$ 1,114	-\$ 733	-\$ 853	-\$ 643	-\$ 306	-\$ 302	-\$ 325	-\$ 325
Total	-\$ 1,114	-\$ 733	-\$ 853	-\$ 643	-\$ 306	-\$ 302	-\$ 325	-\$ 325

CGAAP	
\$ 2,015	
CGAAP	
-\$ 853	
-\$ 853	

Account 4210 - Rent from Electric Property

	2013 Actual ¹	2014 Actual ¹	2015 Actual ¹	2016 Actual ¹	2017 Actual ¹	2018 Actual	Bridge Year	Test Year
	2013	2014	2015	2016	2017	2018	2019	2020
Reporting Basis								
Rental Income	-\$ 90,627	-\$ 90,627	-\$ 90,627	-\$ 61,234	-\$ 59,807	-\$ 59,807	-\$ 61,235	-\$ 61,235
Pole Rental Income	-\$ 458,599	-\$ 423,740	-\$ 686,732	-\$ 526,448	-\$ 517,395	-\$ 521,214	-\$ 522,837	-\$ 1,119,258
Total	-\$ 549,227	-\$ 514,367	-\$ 777,359	-\$ 587,682	-\$ 577,201	-\$ 581,021	-\$ 584,072	-\$ 1,180,493

CGAAP	
\$ 2,015	
CGAAP	
-\$ 90,627	
-\$ 686,732	
-\$ 777,359	

Account 4375 - Revenues from Non Utility C

	2013 Actual ¹	2014 Actual ¹	2015 Actual ¹	2016 Actual ¹	2017 Actual ¹	2018 Actual	Bridge Year	Test Year
	2013	2014	2015	2016	2017	2018	2019	2020
Reporting Basis								
City of Greater Sudbury		\$ -	\$ -				\$ -	\$ -
OPA programs	-\$ 499,147	-\$ 984,572	-\$ 1,106,728	-\$ 1,383,432	-\$ 2,033,252	-\$ 2,432,446	-\$ 1,677,187	-\$ 1,418,525
Affordability Fund Trust						-\$ 755,880	\$ -	-\$ 1,077,280
Total	-\$ 499,147	-\$ 984,572	-\$ 1,106,728	-\$ 1,383,432	-\$ 2,033,252	-\$ 3,188,326	-\$ 1,677,187	-\$ 2,495,805

CGAAP	
\$ 2,015	
CGAAP	
\$ -	
-\$ 1,106,728	
-\$ 1,106,728	

Account 4380 - Expenses of Non Utility Ope

	2013 Actual ¹	2014 Actual ¹	2015 Actual ¹	2016 Actual ¹	2017 Actual ¹	2018 Actual	Bridge Year	Test Year
	2013	2014	2015	2016	2017	2018	2019	2020
Reporting Basis								
OPA programs - Expenditure Offset	\$ 487,219	\$ 966,943	\$ 878,607	\$ 1,383,432	\$ 2,033,252	\$ 1,969,873	\$ 1,671,380	\$ 1,418,525
Affordability Fund Trust						-\$ 755,880	\$ -	-\$ 1,077,280

CGAAP	
\$ 2,015	
CGAAP	
\$ 878,607	

Total	\$ 487,219	\$ 966,943	\$ 878,607	\$ 1,383,432	\$ 2,033,252	\$ 2,725,752	\$ 1,671,380	\$ 2,495,805

	\$ 878,607
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Account 4390 - Expenses of Non Utility Ope

	2013 Actual ¹ 2013	2014 Actual ¹ 2014	2015 Actual ¹ 2015	2016 Actual ¹ 2016	2017 Actual ¹ 2017	2018 Actual 2018	Bridge Year 2019	Test Year 2020
Reporting Basis								
Sale of materials/service	-\$ 225	-\$ 1,538	-\$ 1,944	-\$ 3,856	-\$ 7,330	-\$ 5,509	-\$ 5,194	-\$ 5,000
Sale of Scrap Material	-\$ 157,304	-\$ 82,477	-\$ 114,377	-\$ 170,869	-\$ 102,368	-\$ 119,371	-\$ 113,165	-\$ 128,000
Miscellaneous Revenue	-\$ 11,286	-\$ 14,053	-\$ 49,323	-\$ 25,901	-\$ 20,884	-\$ 22,600	-\$ -	-\$ -
CDM - Shared Services - Regulatory transf	\$ -	\$ -	\$ -	\$ 1,575	\$ -	\$ -	\$ -	\$ -
Total	-\$ 168,815	-\$ 98,068	-\$ 165,644	-\$ 202,201	-\$ 130,581	-\$ 147,480	-\$ 118,359	-\$ 133,000

CGAAP	2,015
\$	2,015
CGAAP	
-\$	1,944
-\$	114,377
-\$	49,323
\$	-
-\$	165,644

Account 4385 - Non Rate-Regulated Utility f

	2013 Actual ¹ 2013	2014 Actual ¹ 2014	2015 Actual ¹ 2015	2016 Actual ¹ 2016	2017 Actual ¹ 2017	2018 Actual 2018	Bridge Year 2019	Test Year 2020
Reporting Basis								
Equipment Buyout/Sentinal	-\$ 12,418	-\$ 21,537	-\$ 21,758	-\$ 23,029	-\$ 20,106	-\$ 20,073	-\$ 20,000	-\$ 20,000
Total	-\$ 12,418	-\$ 21,537	-\$ 21,758	-\$ 23,029	-\$ 20,106	-\$ 20,073	-\$ 20,000	-\$ 20,000

CGAAP	2,015
\$	2,015
CGAAP	
-\$	21,758
-\$	21,758

Account 4220 - Other Electric Revenues

	2013 Actual ¹ 2013	2014 Actual ¹ 2014	2015 Actual ¹ 2015	2016 Actual ¹ 2016	2017 Actual ¹ 2017	2018 Actual 2018	Bridge Year 2019	Test Year 2020
Reporting Basis								
Fit Fees Revenue			-\$ 8,242	-\$ 1,268	-\$ 1,903			
Misc revenue					-\$ 120,000			
Total	\$ -	\$ -	-\$ 8,242	-\$ 1,268	-\$ 121,903	\$ -	\$ -	\$ -

CGAAP	2,015
\$	2,015
CGAAP	
-\$	8,242
-\$	8,242

Account 4310 - Regulatory Credits

	2013 Actual ¹ 2013	2014 Actual ¹ 2014	2015 Actual ¹ 2015	2016 Actual ¹ 2016	2017 Actual ¹ 2017	2018 Actual 2018	Bridge Year 2019	Test Year 2020
Reporting Basis								
Reclass - Regulatory transfer				-\$ 1,624,754	-\$ 461,851	-\$ 624,722	-\$ 564,690	
Total	\$ -	\$ -	\$ -	-\$ 1,624,754	-\$ 461,851	-\$ 624,722	-\$ 564,690	\$ -

CGAAP	2,015
\$	2,015
CGAAP	
\$	-

4360- Loss on Disposition of Utility and Oth

	2013 Actual ¹ 2013	2014 Actual ¹ 2014	2015 Actual ¹ 2015	2016 Actual ¹ 2016	2017 Actual ¹ 2017	2018 Actual 2018	Bridge Year 2019	Test Year 2020
Reporting Basis								
Loss on disposal of assets				\$ 1,624,754	\$ 461,851	\$ 624,722	\$ 564,690	\$ 564,690
Total	\$ -	\$ -	\$ -	\$ 1,624,754	\$ 461,851	\$ 624,722	\$ 564,690	\$ 564,690

CGAAP	2,015
\$	2,015
CGAAP	
\$	-

4245- Government and Other Assistance Di

	2013 Actual ¹ 2013	2014 Actual ¹ 2014	2015 Actual ¹ 2015	2016 Actual ¹ 2016	2017 Actual ¹ 2017	2018 Actual 2018	Bridge Year 2019	Test Year 2020
Reporting Basis								
Deferred Revenue			-\$ 42,626	-\$ 70,037	-\$ 92,007	-\$ 115,823	-\$ 155,919	-\$ 172,468
Total	\$ -	\$ -	-\$ 42,626	-\$ 70,037	-\$ 92,007	-\$ 115,823	-\$ 155,919	-\$ 172,468

CGAAP	2,015
\$	2,015
CGAAP	
\$	-

4355 Gain on Disposition of Utility and Othe

	2013 Actual ¹ 2013	2014 Actual ¹ 2014	2015 Actual ¹ 2015	2016 Actual ¹ 2016	2017 Actual ¹ 2017	2018 Actual 2018	Bridge Year 2019	Test Year 2020
Reporting Basis								
Gain on Disposal	-\$ 1,402	-\$ 26,005						
Total	-\$ 1,402	-\$ 26,005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CGAAP	2,015
\$	2,015
CGAAP	
\$	-

Appendix 2-I Load Forecast CDM Adjustment Work Form

Appendix 2-I was initially developed to help determine what would be the amount of CDM savings needed in each year to cumulatively achieve the four year 2011-2014 CDM target. This then determined the amount of kWh (and with translation, kW of demand) savings that were converted into dollar balances for the LRAMVA, and also to determine the related adjustment to the load forecast to account for OPA-reported savings. Beginning in the 2015 year, it was adjusted because the persistence of 2011-2014 CDM programs will be an adjustment to the load forecast in addition to the estimated savings for the first year (2015) for the new 2015-2020 CDM plan. This appendix has been updated for 2020 rate applications to acknowledge that in accordance with the Minister of Energy's March 20, 2019 Directive to the IESO, the Conservation First Framework (CFF) is no longer in effect. As distributors are no longer working towards the former 2015-2020 CDM targets, for 2019 and 2020 activity only CDM projects that are subject to a contractual agreement entered into between the distributor and a customer by April 30, 2019 under a former CFF program should be included in the proposed CDM manual adjustment to the load forecast. Distributors should provide relevant documentation to support the manual adjustments for 2019 and 2020 CDM projects, including the corresponding CFF program, project timelines and projected savings. For any savings from new projects that begin on or after May 1, 2019 that are under the IESO's interim framework (May 1, 2019 to December 31, 2020), distributors should not include these savings as part of the 2020 CDM manual adjustment.

2019-2020 CDM Activities

For the first year of the new 2015-2020 CDM plan, for simplicity it was assumed that each year's program will achieve an equal amount of new CDM savings. This resulted in each year's program being about 1/6 (or 16.67%) of the cumulative 2015-2020 CDM target for kWh savings. A distributor could have proposed an alternative approach but would have been expected to document in its application why it believes that its proposal is more reasonable.

For 2020 rate applications, distributors should ensure that the sum of the results for the 2015 to 2018 program years is consistent with the results provided by the IESO. For 2019 and 2020 program years, the projected CDM savings should not match the distributor's CDM Plan or its 2015-2020 CDM targets. Rather, for 2019 and 2020 CDM activity, distributors should only include the projected CDM savings from projects that are subject to contractual agreements between the distributor and customer made on or before April 30, 2019 under the former CFF.

Former CFF 6 Year (2015-2020) kWh Target*							
	37,762,709						
	2015	2016	2017	2018	2019	2020	Total
	%						
2015 CDM Programs						24.22%	26.96%
2016 CDM Programs						25.12%	27.97%
2017 CDM Programs						28.04%	28.04%
2018 CDM Programs						11.96%	11.96%
2019 CDM Programs						7.40%	7.40%
2020 CDM Programs						9.01%	9.01%
Total in Year						105.75%	111.35%
	kWh						
2015 CDM Programs	10,761,443	10,688,938	10,680,695	10,658,428	10,516,336	10,182,616	10,182,616.00
2016 CDM Programs		10,562,776	10,562,775	10,563,913	10,562,242	10,562,242	10,562,242.00
2017 CDM Programs			12,299,427	10,590,039	10,590,039	10,590,039	10,590,039.00
2018 CDM Programs				4,556,353	4,536,926	4,517,499	4,517,499.38
2019 CDM Programs					2,796,671	2,793,472	2,793,471.90
2020 CDM Programs						3,402,007	3,402,007.18
Total in Year	10,761,443.00	21,251,714.00	33,542,897.00	36,368,732.80	39,002,214.46	42,047,875.47	37,762,708.60

Inputs do not match 2015-20 CDM target

*This total will not equal the distributor's former CFF CDM target. Rather, for 2019 and 2020, the distributor should only include the projected savings from projects that are subject to contractual agreements made between the LDC and a customer on or before April 30, 2019 under the former CFF.

Note: The default formulae in the above table assume that the 2015-2020 kWh CDM target is achieved through persistence of CDM savings to the end of 2020. The distributor should enter measured CDM savings for 2015, 2016, 2017 and 2018, and the persistence of 2015, 2016, 2017 and 2018 programs for 2018-2020 in rows 34, 35, 36 and 37. Distributors should rely on the Participant and Cost monthly reports provided by the IESO for 2018 CDM savings which can be entered into row 37. The distributor should include only those projected CDM savings in 2019 and 2020 from projects that it has contractual obligations with a customer on or before April 30, 2019 under the former CFF.

Determination of 2020 Load Forecast Adjustment

The OEB determined that the "net" number should be used in its Decision and Order with respect to Centre Wellington Hydro Ltd.'s 2013 Cost of Service rates (EB-2012-0113). This approach has also been used in Settlement Agreements accepted by the OEB in other 2013 and 2014 applications. The distributor should select whether the adjustment is done on a "net" or "gross" basis, but must support a proposal for the adjustment being done on a "gross" basis. Sheet 2-I defaults to the adjustment being done on a "net" basis consistent with OEB policy and practice.

From each of the 2006-2010 CDM Final Report, and the 2011 to 2017 CDM Final Reports, issued by the OPA/IESO for the distributor, the distributor should input the "gross" and "net" results of the cumulative CDM savings for 2018 into cells C57 to C63 and D57 to D63. The model will calculate the cumulative savings for all programs from 2006 to 2016 and determine the "net" to "gross" factor "g".

Net-to-Gross Conversion				
Is CDM adjustment being done on a "net" or "gross" basis?	net			
	"Gross" kWh	"Net" kWh	Difference kWh	"Net-to-Gross" Conversion Factor (<i>'g'</i>)
Persistence of Historical CDM programs to 2015				
2006-2010 CDM programs	14,505,198.34	8,601,643.18	5,903,555.16	
2011 CDM program	4,379,430.46	3,054,629.77	1,324,800.69	
2012 CDM program	4,186,315.24	3,571,606.28	614,708.96	
2013 CDM program	6,747,193.37	4,739,399.85	2,007,793.52	
2014 CDM program	11,823,008.18	9,426,938.69	2,396,069.49	
2015 CDM program	12,046,527.00	10,761,443.00	1,285,084.00	
2016 CDM program	10,241,554.00	10,562,776.00	(321,222.00)	
2017 CDM program	11,449,672.00	12,299,427.00	(849,755.00)	
2018 CDM program*	5,051,419.27	4,556,352.80	495,066.47	
2006 to 2017 OPA CDM programs: Persistence to 2020.	80,430,317.86	67,574,216.57	12,856,101.29	0.00%

*For 2018 CDM programs distributors should rely on the results made available by the IESO in the Participant and Cost monthly reports

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

These factors do not mean that CDM programs are excluded, but the assumption that impacts of previous year CDM programs are already implicitly reflected in the actual data for historical years that are used to derive the load forecast prior to any manual CDM adjustment for the 2020 test year.

Weight Factor for Inclusion in CDM Adjustment to 2020 Load Forecast						
	2015	2016	2017	2018*	2019**	2020**
Weight Factor for each year's CDM program impact on 2020 load forecast	0	0	0	0.5	1	0.5
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 2018 historical actual data. No further impact is necessary for the manual adjustment to the load forecast.	Full year impact of 2016 CDM is assumed to be reflected in the base forecast, as the full year persistence of 2016 CDM programs is in the 2018 historical actual data. No further impact is necessary for the manual adjustment to the load forecast.	Full year impact of 2017 CDM is assumed to be reflected in the base forecast, as the full year persistence of 2017 CDM programs is in the 2018 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 2018 CDM programs on 2020 load forecast, but 50% impact in base forecast (first year impact of 2018 CDM programs on 2018 actuals, which is part of the data underlying the base load	Full year impact of persistence of 2019 programs on 2020 load forecast. 2019 CDM program impacts are not in the base forecast.	Only 50% of 2019 CDM programs are assumed to impact the 2020 load forecast based on the "half-year" rule.

* For 2018 CDM programs distributors should rely on the results made available by the IESO in the Participant and Cost monthly reports

** For 2019 and 2020 CDM program activity, the distributor should include only those projected CDM savings from projects that it has contractual obligations with a customer under the former CFF.

2015-2020 LRAMVA and 2020 CDM adjustment to Load Forecast

One manual adjustment for CDM impacts to the 2020 load forecast is made. There is a different but related threshold amount that is used for the 2020 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 2020. This allows for a comparison between projected CDM savings and actual CDM savings.

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 2020 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 2020
Amount used for CDM threshold for LRAMVA (2020)	10,182,616.00	10,562,242.00	10,590,039.00	4,517,499.38	2,793,471.90	3,402,007.18	42,047,875.47

Manual Adjustment for 2020 Load Forecast (billed basis)	-	-	-	2,258,749.69	2,793,471.90	1,701,003.59	6,753,225.19
Manual Adjustment for 2020 LDC-only CDM programs (billed basis)							
Total Manual Forecast to Load Forecast	-	-	-	2,258,749.69	2,793,471.90	1,701,003.59	6,753,225.19
Proposed Loss Factor (TLF)	5.40%	Format: X.XX%					
Manual Adjustment for 2020 Load Forecast (system purchased basis)	-	-	-	2,380,722.17	2,944,319.39	1,792,857.79	7,117,899.35

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 2020

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:

<div style="background-color: #d9ead3; border: 1px solid black; width: 20px; height: 10px; display: inline-block;"></div> Data input	<div style="background-color: #d9d9e3; border: 1px solid black; width: 20px; height: 10px; display: inline-block;"></div> Drop-down List
<div style="background-color: #cccccc; border: 1px solid black; width: 20px; height: 10px; display: inline-block;"></div> No data entry required	<div style="border: 1px solid black; width: 20px; height: 10px; display: inline-block;"></div> 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	2013		Actual	927,397,087	921,276,490	OEB Approved 943,516,400
Historical	2014		Actual	932,817,019	905,076,581	
Historical	2015		Actual	889,605,630	887,794,434	
Historical	2016		Actual	858,582,969	872,413,977	
Historical	2017		Actual	848,284,136	859,713,295	
Historical	2018		Actual	883,531,330	849,106,355	
Bridge Year	2019		Forecast		851,565,161	
Test Year	2020		Forecast		847,465,518	

Variance Analysis	Year	Year-over-year		Versus OEB- approved
	2013			
	2014	0.6%	-1.8%	
	2015	-4.6%	-1.9%	
	2016	-3.5%	-1.7%	
	2017	-1.2%	-1.5%	
	2018	4.2%	-1.2%	
	2019		0.3%	
	2020		-0.5%	-10.2%
	Geometric Mean	-1.2%	-1.4%	-1.8%

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

1 Customer Class: **Residential**

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

kWh

	Calendar Year (for 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	2013	Actual	42,526	OEB-approved	42,512	Actual	401,699,412	395,028,141.31	OEB-approved	402,126,214	Actual	9,445.97	9,289.10	OEB-approved	9,459.12
Historical	2014	Actual	42,636			Actual	401,059,652	386,099,524.22			Actual	9,406.65	9,055.77		
Historical	2015	Actual	42,712			Actual	378,767,131	376,191,690.46			Actual	8,867.93	8,807.63		
Historical	2016	Actual	42,797			Actual	363,718,803	368,797,469.96			Actual	8,498.65	8,617.32		
Historical	2017	Actual	42,818			Actual	354,425,141	361,694,379.21			Actual	8,277.48	8,447.25		
Historical	2018	Actual	42,890			Actual	375,861,349	358,044,448.19			Actual	8,763.43	8,348.02		
Bridge Year	2019	Forecast	42,998			Forecast		363,871,060.48			Forecast	0.00	8,462.47		
Test Year	2020	Forecast	43,107			Forecast		361,088,384.54			Forecast	0.00	8,376.58		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2013			2013				2013			
	2014	0.3%		2014	-0.2%	-2.3%		2014	-0.4%	-2.5%	
	2015	0.2%		2015	-5.6%	-2.6%		2015	-5.7%	-2.7%	
	2016	0.2%		2016	-4.0%	-2.0%		2016	-4.2%	-2.2%	
	2017	0.0%		2017	-2.6%	-1.9%		2017	-2.6%	-2.0%	
	2018	0.2%		2018	6.0%	-1.0%		2018	5.9%	-1.2%	
	2019	0.3%		2019		1.6%		2019		1.4%	
	2020	0.3%	1.4%	2020		-0.8%	-10.2%	2020		-1.0%	-11.4%
	Geometric Mean	0.2%	0.2%	Geometric Mean	-1.6%	-1.5%	-1.8%	Geometric Mean	-1.9%	-1.7%	-2.0%

	Calendar Year (for 2020 Cost of Service)	Revenues			
Historical	2013	Actual	\$ 13,142,157	OEB-approved	\$12,936,375
Historical	2014	Actual	\$ 13,144,233		
Historical	2015	Actual	\$ 13,067,014		
Historical	2016	Actual	\$ 13,152,127		
Historical	2017	Actual	\$ 13,317,170		
Historical	2018	Actual	\$ 13,753,914		
Bridge Year (Forecast)	2019	Forecast	\$ 13,884,976		
Test Year (Forecast)	2020	Forecast	\$ 16,612,608		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved
	2013		
	2014	0.0%	
	2015	-0.6%	
	2016	0.7%	
	2017	1.3%	
	2018	3.3%	
	2019	1.0%	
	2020	19.6%	28.4%
	Geometric Mean	4.8%	4.3%

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⁾					Consumption (kWh) per Customer					
						Actual (Weather actual)	Weather- normalized		Weather- normalized		Actual (Weather actual)	Weather- normalized		Weather- normalized	
Historical	2013	Actual	3,954	OEB-approved	4,061	Actual	144,032,205	141,303,535	OEB-approved	142,890,815	Actual	36,429.26	35,739.12	OEB-approved	35,186
Historical	2014	Actual	3,989			Actual	144,307,855	139,408,530			Actual	36,180.98	34,952.62		
Historical	2015	Actual	4,015			Actual	138,792,580	138,264,497			Actual	34,568.51	34,436.99		
Historical	2016	Actual	4,051			Actual	135,472,797	136,598,128			Actual	33,443.88	33,721.69		
Historical	2017	Actual	4,071			Actual	132,427,313	135,855,568			Actual	32,529.43	33,371.55		
Historical	2018	Actual	4,132			Actual	138,106,022	133,945,069			Actual	33,425.55	32,418.48		
Bridge Year	2019	Forecast	4,157			Forecast		133,784,087			Forecast	0.00	32,182.58		
Test Year	2020	Forecast	4,182			Forecast		134,331,187			Forecast	0.00	32,117.64		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2013			2013			2013		
	2014	0.9%		2014	0.2%	-1.3%	2014	-0.7%	-2.2%
	2015	0.7%		2015	-3.8%	-0.8%	2015	-4.5%	-1.5%
	2016	0.9%		2016	-2.4%	-1.2%	2016	-3.3%	-2.1%
	2017	0.5%		2017	-2.2%	-0.5%	2017	-2.7%	-1.0%
	2018	1.5%		2018	4.3%	-1.4%	2018	2.8%	-2.9%
	2019	0.6%		2019		-0.1%	2019		-0.7%
	2020	0.6%	3.0%	2020		0.4%	2020		-0.2%
	Geometric Mean	0.9%	0.5%	Geometric Mean	-1.0%	-0.8%	Geometric Mean	-2.1%	-1.8%

	Calendar Year (for 2020 Cost of Service)	Revenues			
Historical	2013	Actual	\$ 3,662,890	OEB-approved	\$3,628,368
Historical	2014	Actual	\$ 3,669,510		
Historical	2015	Actual	\$ 3,615,554		
Historical	2016	Actual	\$ 3,600,781		
Historical	2017	Actual	\$ 3,581,549		
Historical	2018	Actual	\$ 3,737,892		
Bridge Year (Forecast)	2019	Forecast	\$ 3,707,286		
Test Year (Forecast)	2020	Forecast	\$ 4,397,494		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved
	2013		
	2014	0.2%	
	2015	-1.5%	
	2016	-0.4%	
	2017	-0.5%	
	2018	4.4%	
	2019	-0.8%	
	2020	18.6%	21.2%
	Geometric Mean	3.7%	3.3%

3 Customer Class: GS > 50 kW

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	2013	Actual	513	OEB-approved	531	Actual	371,933,646.21	375,212,989.49	OEB-approved	388,576,753
Historical	2014	Actual	508			Actual	378,009,413.04	370,128,428.31		
Historical	2015	Actual	517			Actual	362,799,633.31	364,091,960.90		
Historical	2016	Actual	508			Actual	350,224,516.35	357,851,526.94		
Historical	2017	Actual	508			Actual	352,367,386.91	353,099,052.25		
Historical	2018	Actual	496			Actual	360,554,579.57	348,107,459.06		
Bridge Year	2019	Forecast	494			Forecast		345,015,197.60		
Test Year	2020	Forecast	492			Forecast		343,232,749.14		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2013			2013			2013		
	2014	-1.0%		2014	1.6%	-1.4%	2014	2.6%	-0.4%
	2015	1.7%		2015	-4.0%	-1.6%	2015	-5.6%	-3.2%
	2016	-1.7%		2016	-3.5%	-1.7%	2016	-1.8%	0.0%
	2017	0.1%		2017	0.6%	-1.3%	2017	0.5%	-1.5%
	2018	-2.5%		2018	2.3%	-1.4%	2018	5.0%	1.1%
	2019	-0.4%		2019		-0.9%	2019		-0.5%
	2020	-0.4%	-7.4%	2020		-0.5%	2020		-0.2%
	Geometric Mean	-0.7%	-1.3%	Geometric Mean	-0.8%	-1.5%	Geometric Mean	0.1%	-0.8%

	Calendar Year (for 2020 Cost of Service)	Revenues		
Historical	2013	Actual	\$ 4,925,639	OEB-approved \$4,948,063
Historical	2014	Actual	\$ 4,983,978	
Historical	2015	Actual	\$ 4,918,037	
Historical	2016	Actual	\$ 4,832,743	
Historical	2017	Actual	\$ 4,895,510	
Historical	2018	Actual	\$ 4,832,725	
Bridge Year (Forecast)	2019	Forecast	\$ 4,843,599	
Test Year (Forecast)	2020	Forecast	\$ 5,588,162	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved
	2013		
	2014	1.2%	
	2015	-1.3%	
	2016	-1.7%	
	2017	1.3%	
	2018	-1.3%	
	2019	0.2%	
	2020	15.4%	12.9%
	Geometric Mean	2.3%	2.0%

4 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)	Customers			Consumption (kWh) ⁽³⁾					Consumption (kWh) per Customer					
						Actual (Weather actual)	Weather- normalized	Weather- normalized		Actual (Weather actual)	Weather- normalized	Weather- normalized			
Historical	2013	Actual	9,690	OEB-approved	9,578	Actual	7,862,676	7,862,676	OEB-approved	8,016,815	Actual	811.46	811.46	OEB-approved	837.00
Historical	2014	Actual	9,736			Actual	7,654,363	7,654,363			Actual	786.19	786.19		
Historical	2015	Actual	9,753			Actual	7,541,644	7,541,644			Actual	773.24	773.24		
Historical	2016	Actual	9,748			Actual	7,520,842	7,520,842			Actual	771.57	771.57		
Historical	2017	Actual	9,786			Actual	7,471,833	7,471,833			Actual	763.54	763.54		
Historical	2018	Actual	9,862			Actual	7,471,085	7,471,085			Actual	757.58	757.58		
Bridge Year	2019	Forecast	9,901			Forecast		7,391,715			Forecast	0.00	746.54		
Test Year	2020	Forecast	9,941			Forecast		7,342,584			Forecast	0.00	738.62		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2013			2013			2013		
	2014	0.5%		2014	-2.6%	-2.6%	2014	-3.1%	-3.1%
	2015	0.2%		2015	-1.5%	-1.5%	2015	-1.6%	-1.6%
	2016	-0.1%		2016	-0.3%	-0.3%	2016	-0.2%	-0.2%
	2017	0.4%		2017	-0.7%	-0.7%	2017	-1.0%	-1.0%
	2018	0.8%		2018	0.0%	0.0%	2018	-0.8%	-0.8%
	2019	0.4%		2019	-1.1%	-1.1%	2019	-1.5%	-1.5%
	2020	0.4%	3.8%	2020	-0.7%	-8.4%	2020	-1.1%	-11.8%
	Geometric Mean	0.4%	0.6%	Geometric Mean	-1.3%	-1.5%	Geometric Mean	-1.7%	-2.1%

	Calendar Year (for 2020 Cost of Service)	Revenues		
Historical	2013	Actual	\$ 677,494	OEB-approved \$661,594
Historical	2014	Actual	\$ 683,112	
Historical	2015	Actual	\$ 690,916	
Historical	2016	Actual	\$ 695,132	
Historical	2017	Actual	\$ 703,668	
Historical	2018	Actual	\$ 716,030	
Bridge Year (Forecast)	2019	Forecast	\$ 722,173	
Test Year (Forecast)	2020	Forecast	\$ 712,778	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved
	2013		
	2014	0.8%	
	2015	1.1%	
	2016	0.6%	
	2017	1.2%	
	2018	1.8%	
	2019	0.9%	
	2020	-1.3%	7.7%
	Geometric Mean	0.8%	1.2%

5 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)	Customers			Consumption (kWh) ⁽³⁾					Consumption (kWh) per Customer					
						Actual (Weather actual)	Weather- normalized		Weather- normalized		Actual (Weather actual)	Weather- normalized	Weather- normalized		
Historical	2013	Actual	420	OEB-approved	436	Actual	444,394	444,394	OEB-approved	462,466	Actual	1,059.34	1,059.34	OEB-approved	1,060.70
Historical	2014	Actual	410			Actual	438,854	438,854			Actual	1,069.72	1,069.72		
Historical	2015	Actual	398			Actual	428,604	428,604			Actual	1,077.57	1,077.57		
Historical	2016	Actual	392			Actual	426,193	426,193			Actual	1,086.53	1,086.53		
Historical	2017	Actual	378			Actual	412,948	412,948			Actual	1,093.90	1,093.90		
Historical	2018	Actual	372			Actual	403,671	403,671			Actual	1,086.60	1,086.60		
Bridge Year	2019	Forecast	365			Forecast		396,354			Forecast	0.00	1,086.05		
Test Year	2020	Forecast	359			Forecast		389,166			Forecast	0.00	1,085.49		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2013			2013			2013		
	2014	-2.2%		2014	-1.2%	-1.2%	2014	1.0%	1.0%
	2015	-3.0%		2015	-2.3%	-2.3%	2015	0.7%	0.7%
	2016	-1.4%		2016	-0.6%	-0.6%	2016	0.8%	0.8%
	2017	-3.8%		2017	-3.1%	-3.1%	2017	0.7%	0.7%
	2018	-1.6%		2018	-2.2%	-2.2%	2018	-0.7%	-0.7%
	2019	-1.8%		2019	-1.8%	-1.8%	2019	-0.1%	-0.1%
	2020	-1.8%	-17.8%	2020	-1.8%	-15.8%	2020	-0.1%	2.3%
	Geometric Mean	-2.6%	-3.2%	Geometric Mean	-2.4%	-2.2%	Geometric Mean	0.6%	0.4%

	Calendar Year (for 2020 Cost of Service)	Revenues		
		Actual		
Historical	2013	\$ 34,338	OEB-approved	\$35,921
Historical	2014	\$ 34,503		
Historical	2015	\$ 34,127		
Historical	2016	\$ 32,636		
Historical	2017	\$ 33,051		
Historical	2018	\$ 32,869		
Bridge Year (Forecast)	2019	\$ 31,645		
Test Year (Forecast)	2020	\$ 41,421		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved
	2013		
	2014	0.5%	
	2015	-1.1%	
	2016	-4.4%	
	2017	1.3%	
	2018	-0.6%	
	2019	-3.7%	
	2020	30.9%	15.3%
	Geometric Mean	3.2%	2.4%

6 Customer Class: USL

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⁾				Consumption (kWh) per Customer			
					Actual (Weather actual)	Weather- normalized	Weather- normalized		Actual (Weather actual)	Weather- normalized	Weather- normalized	
Historical	2013	Actual	346	OEB-approved	345	Actual	1,424,754	1,424,754	OEB-approved	1,443,337	Actual	4,120.76
Historical	2014	Actual	332			Actual	1,346,883	1,346,883			Actual	4,053.82
Historical	2015	Actual	322			Actual	1,276,038	1,276,038			Actual	3,965.93
Historical	2016	Actual	311			Actual	1,219,818	1,219,818			Actual	3,922.24
Historical	2017	Actual	303			Actual	1,179,515	1,179,515			Actual	3,899.22
Historical	2018	Actual	292			Actual	1,134,622	1,134,622			Actual	3,885.69
Bridge Year	2019	Forecast	287			Forecast	1,106,746				Forecast	0.00
Test Year	2020	Forecast	283			Forecast	1,081,447				Forecast	0.00

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2013			2013			2013		
	2014	-3.9%		2014	-5.5%	-5.5%	2014	-1.6%	-1.6%
	2015	-3.2%		2015	-5.3%	-5.3%	2015	-2.2%	-2.2%
	2016	-3.3%		2016	-4.4%	-4.4%	2016	-1.1%	-1.1%
	2017	-2.7%		2017	-3.3%	-3.3%	2017	-0.6%	-0.6%
	2018	-3.5%		2018	-3.8%	-3.8%	2018	-0.3%	-0.3%
	2019	-1.6%		2019	-2.5%	-2.5%	2019	-0.9%	-0.9%
	2020	-1.6%	-18.1%	2020	-2.3%	-25.1%	2020	-0.7%	-8.5%
	Geometric Mean	-3.3%	-3.3%	Geometric Mean	-5.5%	-4.7%	Geometric Mean	-1.5%	-1.5%

	Calendar Year (for 2020 Cost of Service)	Revenues		
		Actual		
Historical	2013	\$ 46,556	OEB-approved	\$43,784
Historical	2014	\$ 42,455		
Historical	2015	\$ 41,307		
Historical	2016	\$ 40,063		
Historical	2017	\$ 39,239		
Historical	2018	\$ 38,273		
Bridge Year (Forecast)	2019	\$ 37,148		
Test Year (Forecast)	2020	\$ 43,662		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved
	2013		
	2014	-8.8%	
	2015	-2.7%	
	2016	-3.0%	
	2017	-2.1%	
	2018	-2.5%	
	2019	-2.9%	
	2020	17.5%	-0.3%
	Geometric Mean	-1.1%	0.0%

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

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

- 1) Customers and connections
- 2) Consumption (kWh)
- 3) Demand (kW or kVA) 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 Chapter 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	OEB-approved (2)	Actual	Actual ⁽¹⁾	OEB-approved (2)	Actual	Actual ⁽¹⁾	OEB-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 2020 Cost of Service rebasers, the typical situation is that 2016 would have been the most recent cost of service rebasing application. If the most recent rebasing application was for a rate year other than 2016, that year should be used. An applicant must provide historical information back to the greater of: a) at least five (5) historical actual years; or b) to its last cost of service application.
- ⁽³⁾ Consumption must be provided on a total distribution system basis as well as at a customer class level.
- ⁽⁴⁾ Revenues exclude commodity charges.

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

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Appendix 2-JA
Summary of Recoverable OM&A Expenses

	2013 Last Releasing Year OEB Approved	2013 Last Releasing Year Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Bridge Year	2020 Test Year
Reporting Basis	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Operations	\$ 5,993,671	\$ 4,735,948	\$ 4,884,928	\$ 5,487,597	\$ 5,377,304	\$ 4,851,330	\$ 5,738,090	\$ 6,137,704	\$ 7,086,590
Maintenance	\$ 1,994,623	\$ 2,614,037	\$ 1,787,403	\$ 2,011,058	\$ 2,165,933	\$ 1,815,398	\$ 1,840,611	\$ 1,752,730	\$ 2,054,440
SubTotal	\$ 7,988,294	\$ 7,349,986	\$ 6,672,329	\$ 7,498,656	\$ 7,543,237	\$ 7,666,728	\$ 7,578,702	\$ 7,890,434	\$ 9,141,030
%Change (year over year)		-8.0%	-9.2%	12.4%	0.6%	1.6%	-1.1%	4.1%	15.9%
%Change (Test Year vs Last Releasing Year - Actual)									-24.4%
Billing and Collecting	\$ 2,114,055	\$ 1,866,995	\$ 2,075,374	\$ 1,839,665	\$ 2,305,885	\$ 2,043,287	\$ 2,431,550	\$ 2,567,289	\$ 2,614,941
Community Relations	\$ -	\$ 524,978	\$ 39,448	\$ 65,137	\$ 0	\$ 2,217	\$ 9,126	\$ 3,680	\$ -
Administrative and General	\$ 3,835,190	\$ 4,502,707	\$ 4,942,813	\$ 4,910,478	\$ 5,313,723	\$ 4,935,242	\$ 4,922,433	\$ 5,698,695	\$ 5,632,977
SubTotal	\$ 6,949,245	\$ 6,894,680	\$ 7,057,636	\$ 6,815,280	\$ 7,619,608	\$ 6,980,746	\$ 7,363,109	\$ 8,235,666	\$ 8,247,918
%Change (year over year)		15.9%	2.4%	-3.4%	11.8%	-8.4%	5.9%	11.8%	0.2%
%Change (Test Year vs Last Releasing Year - Actual)									19.6%
Total	\$ 13,937,539	\$ 14,244,666	\$ 13,729,965	\$ 14,313,935	\$ 15,162,845	\$ 14,647,472	\$ 14,941,781	\$ 16,121,100	\$ 17,388,957
%Change (year over year)		2.2%	-3.6%	4.3%	5.9%	-3.4%	2.0%	7.9%	7.9%

	2013	2014	2015	2016	2017	2018	2019	2020				
	Last Releasing Year 2013 OEB Approved	Last Releasing Year 2013 Actuals	Variance 2013 OEB Approved - 2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Bridge Year Actuals	Variance 2019 Bridge vs. 2018 Actuals	2020 Test Year	Variance 2020 Test vs. 2019 Bridge
Operations	\$ 5,993,671	\$ 4,735,948	\$ 1,257,723	\$ 4,884,928	\$ 5,487,597	\$ 5,377,304	\$ 5,861,330	\$ 6,738,090	\$ 6,137,704	\$ 399,644	\$ 7,086,590	\$ 948,886
Maintenance	\$ 1,994,623	\$ 2,614,037	\$ 619,414	\$ 1,787,403	\$ 2,011,059	\$ 2,165,933	\$ 1,815,398	\$ 1,840,611	\$ 1,752,730	\$ 87,881	\$ 2,054,440	\$ 393,715
Billing and Collecting	\$ 2,114,055	\$ 1,866,995	\$ 247,060	\$ 2,075,374	\$ 1,839,685	\$ 2,305,885	\$ 2,043,287	\$ 2,431,550	\$ 2,567,289	\$ 136,739	\$ 2,614,941	\$ 47,682
Community Relations	\$ -	\$ 524,978	\$ 524,978	\$ 39,448	\$ 65,137	\$ 0	\$ 2,217	\$ 9,126	\$ 3,682	\$ 5,444	\$ -	\$ 3,682
Administrative and General	\$ 3,835,190	\$ 4,502,707	\$ 667,517	\$ 4,942,813	\$ 4,910,478	\$ 5,313,723	\$ 4,935,242	\$ 4,922,433	\$ 5,698,695	\$ 737,282	\$ 5,632,977	\$ 36,718
Total OM&A Expenses	\$ 5,949,245	\$ 6,894,680	\$ 945,435	\$ 7,057,636	\$ 6,815,280	\$ 7,619,608	\$ 6,980,746	\$ 7,363,109	\$ 8,235,666	\$ 867,587	\$ 8,247,918	\$ 17,252
Adjustments for Total non-recoverable items (from Appendices 2-JA and 2-JB)												
Total Recoverable OM&A Expenses	\$ 5,949,245	\$ 6,894,680	\$ 945,435	\$ 7,057,636	\$ 6,815,280	\$ 7,619,608	\$ 6,980,746	\$ 7,363,109	\$ 8,235,666	\$ 867,587	\$ 8,247,918	\$ 17,252
Variance from previous year				\$ 162,955	\$ 242,356	\$ 804,328	\$ 638,862	\$ 382,363	\$ 867,557		\$ 17,252	
Percent change (year over year)				0%	-3%	12%	-9%	5%	12%		0%	
Percent Change: Test year vs. Most Current Actual												12.02%
Simple average of % variance for all years												2.91%
Compound Annual Growth Rate for all years												2.6%
Compound Growth Rate (2018 vs. 2013 Actuals)												1.3%

	2013 Last Releasing Year OEB Approved	2013 Last Releasing Year Actuals	2014 Actuals	2015 Actuals	2017 Actuals	2018 Actuals	2019 Bridge Year	2020 Test Year
Operations	\$ 5,993,671	\$ 4,735,948	\$ 5,487,597	\$ 5,377,304	\$ 5,861,330	\$ 6,738,090	\$ 6,137,704	\$ 7,086,590
Maintenance	\$ 1,994,623	\$ 2,614,037	\$ 1,787,403	\$ 2,011,059	\$ 1,815,398	\$ 1,840,611	\$ 1,752,730	\$ 2,054,440
Billing and Collecting	\$ 2,114,055	\$ 1,866,995	\$ 2,075,374	\$ 1,839,685	\$ 2,305,885	\$ 2,043,287	\$ 2,431,550	\$ 2,567,289
Community Relations	\$ 524,978	\$ 524,978	\$ 65,137	\$ 0	\$ 2,217	\$ 9,126	\$ 3,682	\$ -
Administrative and General	\$ 3,835,190	\$ 4,502,707	\$ 4,942,813	\$ 4,910,478	\$ 5,313,723	\$ 4,935,242	\$ 4,922,433	\$ 5,632,977
Total	\$ 13,937,539	\$ 14,244,666	\$ 14,313,935	\$ 15,162,845	\$ 14,647,472	\$ 14,941,781	\$ 16,121,100	\$ 17,388,957
%Change (year over year)		2.2%	0.5%	5.9%	-3.4%	2.0%	7.9%	7.9%

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 OMA that is shown for the corresponding periods on Appendix 2-JB.

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Appendix 2-JB
Recoverable OM&A Cost Driver Table^{1,3}

OM&A	Last Rebasing Year (2013 Actuals)	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Bridge Year	2020 Test Year
<i>Reporting Basis</i>	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Opening Balance²	\$ 13,937,539	\$ 14,244,666	\$ 13,729,965	\$ 14,313,935	\$ 15,162,844	\$ 14,647,472	\$ 14,941,781	\$ 16,121,100
Labour Complement & Burdens	-\$ 1,147,029	\$ 190,636	\$ 299,528	-\$ 182,849	\$ 447,777	-\$ 209,090	\$ 589,023	\$ 728,510
Other Post Employment Benefit Costs	\$ 895,111	\$ 98,028	-\$ 137,689	\$ 65,099	-\$ 295,590	-\$ 32,162	\$ 372,758	-\$ 607,755
Costs Allocated from Affiliates	-\$ 489,637	\$ 310,633	\$ 560,798	\$ 263,927	-\$ 134,616	\$ 60,362	\$ 629,725	\$ 317,542
Succession Planning/Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ 166,548
Bad Debt Expense	-\$ 94,791	\$ -	-\$ 300,209	\$ 431,626	-\$ 165,364	-\$ 105,580	\$ 103,133	\$ -
Productivity and Business Planning	-\$ 148,447	\$ 196,451	\$ -	\$ 31,687	-\$ 185,405	\$ -	\$ 29,102	\$ 15,171
Governance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,550
Vehicles & Material Costs	-\$ 165,577	\$ 45,528	\$ 202,552	\$ 155,016	-\$ 289,086	-\$ 19,637	-\$ 78,809	\$ 198,694
Conservation & Demand Management	\$ 524,978	-\$ 485,530	\$ 25,689	-\$ 65,137	\$ -	\$ -	\$ -	\$ -
Tree Trimming	-\$ 261,813	\$ 233,369	-\$ 45,929	\$ 178,012	-\$ 185,489	\$ 74,126	\$ 21,895	\$ -
Construction Write Offs	\$ 149,843	-\$ 47,521	-\$ 73,634	-\$ 87,257	\$ 61,402	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	-\$ 75,984	\$ -	\$ 46,503	-\$ 34,324	\$ -	\$ -
Monthly Billing Deferral Account	-\$ 0	\$ -	\$ 0	\$ 0	-\$ 229,750	\$ 459,500	-\$ 229,750	\$ -
Smart Meter Disposition	\$ 1,240,010	-\$ 1,240,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Locates Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 202,650	-\$ 202,650	\$ -
Cost of Service Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000
OEB Quarterly Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Pole Attachment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,698
Cybersecurity Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,200
Monthly Billing Costs	\$ -	\$ -	\$ -	\$ -	\$ 272,066	\$ -	\$ -	\$ -
Other Miscellaneous	-\$ 195,522	\$ 183,715	\$ 128,847	\$ 58,787	\$ 142,180	-\$ 101,537	-\$ 110,109	\$ 112,699
Closing Balance²	\$ 14,244,666	\$ 13,729,965	\$ 14,313,935	\$ 15,162,844	\$ 14,647,472	\$ 14,941,781	\$ 16,121,100	\$ 17,388,957

Notes:

- 1 For each year, a detailed explanation for each cost driver and associated amount is required in Exhibit 4.
- 2 Opening Balance for "Last Rebasing Year" (cell B15) should be equal to the OEB-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.

**Appendix 2-JC
OM&A Programs Table**

	Last Rebas Year (2013 OEB- Approved)	Last Rebas Year (2013 Actuals)	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Bridge Year	2020 Test Year	Variance (Test Year vs. 2018 Actuals)	Variance (Test Year vs. Last Rebas Year (2013 OEB- Approved)
Programs											
Reporting Basis	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Customer Focus											
Billing and Collecting	1,738,947	1,577,130	1,752,112	1,856,195	1,923,886	1,792,603	2,012,617	2,045,223	2,092,875	80,258	353,928
Customer Premises	631,688	732,102	654,395	639,409	617,858	548,479	676,212	535,403	510,500	(165,712)	(121,188)
Communication	52,869	18,705	36,776	31,477	54,349	259,157	260,935	248,594	271,673	10,738	218,804
Energy Conservation	-	524,978	39,448	65,137	(0)	2,217	9,126	3,682		(9,126)	-
Sub-Total	2,423,504	2,852,916	2,482,731	2,592,219	2,596,093	2,602,456	2,958,890	2,832,902	2,875,048	(83,842)	451,544
Operational Effectiveness											
Administration	2,536,846	3,030,682	3,259,334	3,432,081	3,585,593	3,074,326	2,937,649	3,456,652	3,075,941	138,292	539,095
Innovation	-	430	-	-	7,905	35,618	137,664	268,538	378,595	240,931	378,595
Governance	44,200	36,334	32,593	38,814	37,674	44,161	58,870	52,125	114,675	55,805	70,475
Business Excellence	319,900	179,320	379,511	383,330	416,156	224,264	197,416	281,518	293,689	96,273	(26,211)
Bad Debt Expense	375,108	289,865	323,262	(16,530)	382,000	250,684	146,867	250,000	250,000	103,133	(125,108)
Load Dispatching	556,850	503,903	535,960	720,297	662,937	718,974	705,809	821,037	774,805	68,996	217,955
Maintenance of General Plant	171,027	537,460	552,433	411,924	596,385	538,953	585,270	581,163	577,620	(7,650)	406,593
Meter Expense	971,684	655,266	612,594	630,226	684,736	789,018	732,334	835,962	790,446	58,112	(181,238)
Meter Maintenance	-	1,291,732	64,262	29,633	38,011	20,138	16,311	2,367	3,267	(13,044)	3,267
Miscellaneous Distribution Expense	672,584	223,740	300,785	605,910	647,476	546,630	589,896	723,761	951,727	361,831	279,143
Operation Supervision and Engineering	1,621,806	1,005,458	1,396,115	1,272,057	1,206,344	1,545,119	1,406,927	1,564,846	1,704,944	298,017	83,138
Overhead Distribution System Maintenance	817,090	599,391	691,504	848,239	862,696	740,556	656,136	610,185	751,154	95,018	(65,936)
Overhead Distribution System Operations	865,289	839,837	745,796	831,338	820,969	799,709	700,582	699,096	908,149	207,567	42,860
Property Insurance	131,909	150,757	157,754	112,643	108,201	183,645	139,276	141,473	141,473	2,197	9,564
Station Maintenance	175,489	142,328	139,364	206,220	141,830	95,146	146,483	181,437	280,685	134,202	105,196
Station Operations	563,579	634,883	553,649	559,941	581,621	795,266	780,293	826,077	1,147,175	366,882	583,596
Tree Trimming	514,476	252,663	486,032	440,104	618,116	432,627	506,752	528,647	538,067	31,315	23,591
Underground Distribution System Maintenance	487,568	315,864	400,530	479,265	501,510	521,485	507,934	428,601	475,239	(32,695)	(12,329)
Underground Distribution System Operations	110,191	140,758	85,634	228,419	155,364	108,136	146,009	131,522	154,946	8,937	44,755
Sub-Total	10,935,596	10,830,671	10,717,113	11,213,910	12,055,523	11,464,454	11,098,477	12,385,007	13,312,597	2,214,120	2,377,001
Public Policy Responsiveness											
Regulatory Expense	486,839	450,384	424,514	418,207	444,377	502,816	497,863	558,882	657,576	159,713	170,737
Monthly Billing							272,066	272,066			
Pole Rental Increase									82,698		
Cyber Security									61,200		
OEB Assessments									40,000	40,000	40,000
Sub-Total	486,839	450,384	424,514	418,207	444,377	502,816	769,929	830,948	1,113,540	343,611	626,701
Miscellaneous	91,600	110,695	105,607	89,599	66,852	77,747	114,485	72,243	87,772	(26,713)	(3,828)
Total	13,937,539	14,244,666	13,729,965	14,313,935	15,162,845	14,647,472	14,941,781	16,121,100	17,388,957	2,447,176	3,451,418

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

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Appendix 2-K
Employee Costs

	Last Rebasing Year (2013 OEB Approved)	Last Rebasing Year (2013 Actuals)	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Bridge Year	2020 Test Year
Number of Employees (FTEs including Part-Time) ¹									
Management (including executive)	16	15	15	17	18	18	18	18	18
Non-Management (union and non-union)	82	79	79	80	82	84	82	87	93
Total	98	94	94	96	99	102	100	105	111
Total Salary and Wages including overtime and incentive pay									
Management (including executive)	\$ 1,821,045	\$ 1,707,454	\$ 1,962,963	\$ 1,974,270	\$ 2,241,687	\$ 2,361,673	\$ 2,463,787	\$ 2,362,824	\$ 2,431,457
Non-Management (union and non-union)	\$ 5,844,920	\$ 6,080,523	\$ 6,477,564	\$ 6,400,056	\$ 6,590,524	\$ 6,731,389	\$ 6,818,813	\$ 7,270,559	\$ 7,722,175
Total	\$ 7,665,965	\$ 7,787,977	\$ 8,440,527	\$ 8,374,325	\$ 8,832,211	\$ 9,093,062	\$ 9,282,600	\$ 9,633,383	\$ 10,153,632
Total Benefits (Current + Accrued)									
Management (including executive)	\$ 524,621	\$ 478,087	\$ 490,741	\$ 533,053	\$ 605,255	\$ 637,652	\$ 640,585	\$ 614,334	\$ 632,179
Non-Management (union and non-union)	\$ 1,881,862	\$ 1,702,546	\$ 1,619,391	\$ 1,728,015	\$ 1,779,442	\$ 1,817,475	\$ 1,772,891	\$ 1,890,345	\$ 2,007,765
Total	\$ 2,406,483	\$ 2,180,634	\$ 2,110,132	\$ 2,261,068	\$ 2,384,697	\$ 2,455,127	\$ 2,413,476	\$ 2,504,680	\$ 2,639,944
Total Compensation (Salary, Wages, & Benefits)									
Management (including executive)	\$ 2,345,665	\$ 2,185,541	\$ 2,453,704	\$ 2,507,322	\$ 2,846,942	\$ 2,999,325	\$ 3,104,371	\$ 2,977,158	\$ 3,063,636
Non-Management (union and non-union)	\$ 7,726,782	\$ 7,783,069	\$ 8,096,955	\$ 8,128,071	\$ 8,369,966	\$ 8,548,863	\$ 8,591,705	\$ 9,160,905	\$ 9,729,940
Total	\$ 10,072,448	\$ 9,968,611	\$ 10,550,659	\$ 10,635,393	\$ 11,216,908	\$ 11,548,188	\$ 11,696,076	\$ 12,138,063	\$ 12,793,576

Note:

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

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

	Last Rebasing Year 2013 - OEB Approved	Last Rebasing Year 2013 - Actual	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Bridge Year	2020 Test Year
Reporting Basis	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
OM&A Costs									
O&M	\$ 7,988,294	\$ 7,349,986	\$ 6,672,329	\$ 7,498,655	\$ 7,543,237	\$ 7,666,726	\$ 7,578,672	\$ 7,890,434	\$ 9,141,039
Admin Expenses	\$ 5,949,245	\$ 6,894,680	\$ 7,057,636	\$ 6,815,280	\$ 7,619,608	\$ 6,980,746	\$ 7,363,109	\$ 8,230,666	\$ 8,247,918
Total Recoverable OM&A from Appendix 2-JB ⁵	\$ 13,937,539	\$ 14,244,666	\$ 13,729,965	\$ 14,313,935	\$ 15,162,845	\$ 14,647,472	\$ 14,941,781	\$ 16,121,100	\$ 17,388,957
Number of Customers ^{2,4}	57,463	57,444	57,601	57,708	57,779	57,851	58,028	58,144	58,260
Number of FTEs ^{3,4}	98	94	94	96	99	102	100	105	111
Customers/FTEs	586	612	614	600	582	565	581	555	525
OM&A cost per customer									
O&M per customer	\$139	\$128	\$116	\$130	\$131	\$133	\$131	\$136	\$157
Admin per customer	\$104	\$120	\$123	\$118	\$132	\$121	\$127	\$142	\$142
Total OM&A per customer	\$243	\$248	\$238	\$248	\$262	\$253	\$257	\$277	\$298
OM&A cost per FTE									
O&M per FTE	\$81,435	\$78,350	\$71,081	\$78,022	\$75,926	\$74,885	\$75,870	\$75,384	\$82,307
Admin per FTE	\$60,648	\$73,496	\$75,185	\$70,911	\$76,695	\$68,185	\$73,712	\$78,634	\$74,265
Total OM&A per FTE	\$142,083	\$151,846	\$146,266	\$148,933	\$152,620	\$143,070	\$149,582	\$154,018	\$156,573

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.

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Appendix 2-M
 Regulatory Cost Schedule

Regulatory Cost Category	USoA Account	USoA Account Balance	Last Rebasings Year (2013 OEB Approved)	Last Rebasings Year (2013 Actual)	Most Current Actuals Year 2018	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		\$ 160,000	\$ 138,551	\$ 201,857	\$ 200,000	-0.92%	\$ 210,000	5.00%
2 OEB Section 30 Costs (OEB-initiated)	5655		\$ 15,000	\$ 3,499	\$ 3,756	\$ 5,000	33.11%	\$ 5,000	0.00%
3 Expert Witness costs for regulatory matters	5655								
4 Legal costs for regulatory matters	5655				\$ 550	\$ 5,000	809.09%	\$ 5,000	0.00%
5 Consultants' costs for regulatory matters	5655			\$ 13,306	\$ 1,538	\$ 5,000	225.20%	\$ 5,000	0.00%
6 Operating expenses associated with staff resources allocated to regulatory matters	5655		\$ 144,339	\$ 150,264	\$ 285,977	\$ 335,882	17.45%	\$ 334,576	-0.39%
7 Operating expenses associated with other resources allocated to regulatory matters ¹	5655								
8 Other regulatory agency fees or assessments	5655								
9 Any other costs for regulatory matters (please define)	5655								
10 Intervenor costs	5655								
11 IESO Prudential Costs, Advertisements			\$ 55,000	\$ 45,242	\$ 45,242	\$ 48,000	6.10%	\$ 48,000	0.00%
12									
13									
14									
15									
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22									
23									
24									
25									
26									
27									
28									
29									
30									
Regulatory Costs (One-Time)									
1 Expert Witness costs	5655		\$ 20,000						
2 Legal costs	5655		\$ 8,000	\$ 66,112				\$ 60,000	
3 Consultants' costs	5655		\$ 175,000	\$ 41,525				\$ 265,000	
4 Incremental operating expenses associated with staff resources allocated to this application.	various accounts			\$ 48,275				\$ 50,000	
5 Incremental operating expenses associated with other resources allocated to this application. ¹	5655			\$ 7,589					
6 Intervenor costs	5655		\$ 145,000	\$ 51,537				\$ 60,000	
7 OEB Section 30 Costs (application-related)	5655								
8 Travel Costs	5655		\$ 40,000	\$ 2,181				\$ 15,000	
9									
10									
11									
12									
13									
14									
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28									
29									
30									
1 Sub-total - Ongoing Costs ²		\$ -	\$ 374,339	\$ 350,862	\$ 538,920	\$ 598,882	11.13%	\$ 607,576	1.45%
2 Sub-total - One-time Costs ³		\$ -	\$ 388,000	\$ 217,219	\$ -	\$ -		\$ 450,000	
3 Total		\$ -	\$ 762,339	\$ 568,080	\$ 538,920	\$ 598,882	11.13%	\$ 697,576	16.48%

Application-Related One-Time Costs	Total
Total One-Time Costs Related to Application to be Amortized over IRM Period	\$ 450,000
1/5 of Total One-Time Costs	90000

Notes:

- ¹ Please identify the resources involved.
² Sum of all ongoing costs.
³ Sum of all one-time costs related to this application.

**Appendix 2-N
Shared Services and Corporate Cost Allocation ¹**

Year: 2013 Board Approved

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Affiliate	Greater Sudbury Hydro	Shared Corporate Services - Executive, Finance, Accounting & Admin, Regulatory, HR, IT, Risk Management, Procurement, Payroll, Accounts Payable, Customer Service & Billing, Quality Management	Fully allocated costs		\$5,903,257
Affiliate	Greater Sudbury Hydro	Board of Directors	50% cost of two boards, (GSHi and GSU), plus direct assignment of two independent directors		\$44,200
Affiliate	Greater Sudbury Hydro	Stores	Materials Issued		\$568,175
Greater Sudbury Hydro	Affiliate	Garage/Fleet Services	Hourly charge out rate based on full cost recovery	\$160,000	
Greater Sudbury Hydro	Affiliate	Streetlight Maintenance	Time of staff as recorded in the work order system	\$680,000	
Greater Sudbury Hydro	Affiliate	Building Services and Occupancy Costs	Cost recovery based on square footage and fair market value rent	\$348,300	

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	\$

Year: 2013 Actual

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Affiliate	Greater Sudbury Hydro	Shared Corporate Services - Executive, Finance, Accounting & Admin, Regulatory, HR, IT, Risk Management, Procurement, Payroll, Accounts Payable, Customer Service & Billing, Quality Management	Fully allocated costs		\$3,490,347
Affiliate	Greater Sudbury Hydro	Board of Directors	60% cost of two boards, (GSHi and GSU), plus direct assignment of two independent directors		\$36,334
Affiliate	Greater Sudbury Hydro	Stores	Materials Issued		\$472,607
Greater Sudbury Hydro	Affiliate	Garage/Fleet Services	Hourly charge out rate based on full cost recovery	\$97,387	
Greater Sudbury Hydro	Affiliate	Streetlight Maintenance	Time of staff as recorded in the work order system	\$484,459	
Greater Sudbury Hydro	Affiliate	Building Services and Occupancy Costs	Cost recovery based on square footage and fair market value rent	\$181,672	

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	\$

Year: 2014 Actual

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Affiliate	Greater Sudbury Hydro	Shared Corporate Services - Executive, Finance, Accounting & Admin, Regulatory, HR, IT, Risk Management, Procurement, Payroll, Accounts Payable, Customer Service & Billing, Quality Management	Fully allocated costs		\$3,808,308
Affiliate	Greater Sudbury Hydro	Board of Directors	50% cost of two boards, (GSHi and GSU), plus direct assignment of two independent directors		\$32,593
Affiliate	Greater Sudbury Hydro	Stores	Materials Issued		\$472,153
Greater Sudbury Hydro	Affiliate	Garage/Fleet Services	Hourly charge out rate based on full cost recovery	\$49,275	
Greater Sudbury Hydro	Affiliate	Streetlight Maintenance	Time of staff as recorded in the work order system	\$414,682	
Greater Sudbury Hydro	Affiliate	Building Services and Occupancy Costs	Cost recovery based on square footage and fair market value rent	\$233,140	

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	\$

Year: 2015 Actual

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Affiliate	Greater Sudbury Hydro	Shared Corporate Services - Executive, Finance, Accounting & Admin, Regulatory, HR, IT, Risk Management, Procurement, Payroll, Accounts Payable, Customer Service & Billing, Quality Management	Fully allocated costs		\$4,358,334
Affiliate	Greater Sudbury Hydro	Board of Directors	50% cost of two boards, (GSHi and GSU), plus direct assignment of two independent directors		\$29,769
Affiliate	Greater Sudbury Hydro	Stores	Materials Issued		\$543,794
Greater Sudbury Hydro	Affiliate	Garage/Fleet Services	Hourly charge out rate based on full cost recovery	\$65,876	
Greater Sudbury Hydro	Affiliate	Streetlight Maintenance	Time of staff as recorded in the work order system	\$332,352	
Greater Sudbury Hydro	Affiliate	Building Services and Occupancy Costs	Cost recovery based on square footage and fair market value rent	\$388,639	

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	\$

Year: 2016 Actual

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Affiliate	Greater Sudbury Hydro	Shared Corporate Services - Executive, Finance, Accounting & Admin, Regulatory, HR, IT, Risk Management, Procurement, Payroll, Accounts Payable, Customer Service & Billing, Quality Management	Fully allocated costs		\$4,672,769
Affiliate	Greater Sudbury Hydro	Board of Directors	50% cost of two boards, (GSH and GSU), plus direct assignment of two independent directors		\$28,764
Affiliate	Greater Sudbury Hydro	Stores	Materials Issued		\$667,324
Greater Sudbury Hydro	Affiliate	Garage/Fleet Services	Hourly charge out rate based on full cost recovery	\$78,488	
Greater Sudbury Hydro	Affiliate	Streetlight Maintenance	Time of staff as recorded in the work order system	\$473,038	
Greater Sudbury Hydro	Affiliate	Building Services and Occupancy Costs	Cost recovery based on square footage and fair market value rent	\$152,861	

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	\$

Year: 2017 Actual

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Affiliate	Greater Sudbury Hydro	Shared Corporate Services - Executive, Finance, Accounting & Admin, Regulatory, HR, IT, Risk Management, Procurement, Payroll, Accounts Payable, Customer Service & Billing, Quality Management	Fully allocated costs		\$5,246,061
Affiliate	Greater Sudbury Hydro	Board of Directors	50% cost of two boards, (GSH and GSU), plus direct assignment of two independent directors		\$35,251
Affiliate	Greater Sudbury Hydro	Stores	Materials Issued		\$626,756
Greater Sudbury Hydro	Affiliate	Garage/Fleet Services	Hourly charge out rate based on full cost recovery	\$91,752	
Greater Sudbury Hydro	Affiliate	Streetlight Maintenance	Time of staff as recorded in the work order system	\$503,246	
Greater Sudbury Hydro	Affiliate	Building Services and Occupancy Costs	Cost recovery based on square footage and fair market value rent	\$182,581	

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	\$

Year: 2018 Actual

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Affiliate	Greater Sudbury Hydro	Shared Corporate Services - Executive, Finance, Accounting & Admin, Regulatory, HR, IT, Risk Management, Procurement, Payroll, Accounts Payable, Customer Service & Billing, Quality Management	Fully allocated costs		\$5,339,253
Affiliate	Greater Sudbury Hydro	Board of Directors	50% cost of two boards, (GSH and GSU), plus direct assignment of two independent directors		\$50,230
Affiliate	Greater Sudbury Hydro	Stores	Materials Issued		\$569,169
Greater Sudbury Hydro	Affiliate	Garage/Fleet Services	Hourly chargeout rate based on full cost recovery	\$101,083	
Greater Sudbury Hydro	Affiliate	Streetlight Maintenance	Time of staff as recorded in the work order system	\$483,837	
Greater Sudbury Hydro	Affiliate	Building Services and Occupancy Costs	Cost recovery based on square footage and fair market value rent	\$204,370	

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	\$

Year: 2019 Bridge

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Affiliate	Greater Sudbury Hydro	Shared Corporate Services - Executive, Finance, Accounting & Admin, Regulatory, HR, IT, Risk Management, Procurement, Payroll, Accounts Payable, Customer Service & Billing, Quality Management	Fully allocated costs		\$6,049,601
Affiliate	Greater Sudbury Hydro	Board of Directors	50% cost of two boards, (GSH and GSU), plus direct assignment of two independent directors		\$47,125
Affiliate	Greater Sudbury Hydro	Stores	Materials Issued		\$337,925
Greater Sudbury Hydro	Affiliate	Garage/Fleet Services	Hourly charge out rate based on full cost recovery	\$113,390	
Greater Sudbury Hydro	Affiliate	Streetlight Maintenance	Time of staff as recorded in the work order system	\$433,778	
Greater Sudbury Hydro	Affiliate	Building Services and Occupancy Costs	Cost recovery based on square footage and fair market value rent	\$193,993	

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	\$

Year: 2020 Test

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Affiliate	Greater Sudbury Hydro	Shared Corporate Services - Executive, Finance, Accounting & Admin, Regulatory, HR, IT, Risk Management, Procurement, Payroll, Accounts Payable, Customer Service & Billing, Quality Management	Fully allocated costs		\$6,591,866
Affiliate	Greater Sudbury Hydro	Board of Directors	50% cost of two boards, (GSH and GSU), plus direct assignment of 4 independent directors		\$109,675
Affiliate	Greater Sudbury Hydro	Stores	Materials Issued		\$432,720
Greater Sudbury Hydro	Affiliate	Garage/Fleet Services	Hourly charge out rate based on full cost recovery	\$104,738	
Greater Sudbury Hydro	Affiliate	Streetlight Maintenance	Time of staff as recorded in the work order system	\$441,246	
Greater Sudbury Hydro	Affiliate	Building Services and Occupancy Costs	Cost recovery based on square footage and fair market value rent	\$194,008	

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	\$

Year: Variance Analysis

Shared Services

Name of Company		Service Offered	Pricing Methodology	2013 Board Approved (BA)	2020 Test Year	Variance		2018 Actual	2020 Test Year	Variance	
From	To					2020/2013 BA				2018/2020 Test	
						%	\$				%
Affiliate	Greater Sudbury Hydro	Shared Corporate Services - Executive, Finance, Accounting & Admin, Regulatory, HR, IT, Risk Management, Procurement, Payroll, Accounts Payable, Customer Service & Billing, Quality Management	Fully allocated costs	5,828,713	6,591,866	13%	763,153	\$5,339,253	6,591,866	23%	1,252,613
Affiliate	Greater Sudbury Hydro	Board of Directors	50% cost of two boards, (GSH and GSU), plus direct assignment of 2 independent directors(historical)/4 independent directors (2020 Test Year)	44,200	109,675	148%	65,475	\$50,230	109,675	118%	59,445
Affiliate	Greater Sudbury Hydro	Stores	Materials Issued	568,175	432,720	-24%	(135,455)	\$569,169	432,720	-24%	(136,449)
Greater Sudbury Hydro	Affiliate	Garage/Fleet Services	Hourly charge out rate based on full cost recovery	160,000	104,738	-35%	(55,262)	\$101,083	104,738	4%	3,655
Greater Sudbury Hydro	Affiliate	Streetlight Maintenance	Time of staff as recorded in the work order system	680,000	441,246	-35%	(238,754)	\$483,837	441,246	-9%	(42,591)
Greater Sudbury Hydro	Affiliate	Building Services and Occupancy Costs	Cost recovery based on square footage and fair market value rent	348,300	194,008	-44%	(154,292)	\$204,370	194,008	-5%	(10,362)

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Appendix 2-OA Capital Structure and Cost of Capital

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

Test Year: 2020

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$60,266,867	4.14%	\$2,495,048
2	Short-term Debt	4.00% (1)	\$4,304,776	2.82%	\$121,395
3	Total Debt	60.0%	\$64,571,643	4.05%	\$2,616,443
	Equity				
4	Common Equity	40.00%	\$43,047,762	8.98%	\$3,865,689
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.0%	\$43,047,762	8.98%	\$3,865,689
7	Total	100.0%	\$107,619,405	6.02%	\$6,482,132

Notes
(1)

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

Last OEB-approved year: 2013

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$49,831,263	4.14%	\$2,063,014
2	Short-term Debt	4.00% (1)	\$3,559,376	2.07%	\$73,679
3	Total Debt	60.0%	\$53,390,639	4.00%	\$2,136,693
	Equity				
4	Common Equity	40.00%	\$35,593,760	8.98%	\$3,196,320
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.0%	\$35,593,760	8.98%	\$3,196,320
7	Total	100.0%	\$88,984,399	5.99%	\$5,333,013

Notes
(1)

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

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Appendix 2-OB Debt Instruments

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

Year 2013 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	Multiple draw term loan (SWAP)	Toronto-Dominion Bank	Third-Party	Fixed Rate	18-Jan-11	15	\$ 1,764,379	4.69%	365	\$ 82,753.48	
2	Promissory Note	Greater Sudbury Utilities	Affiliated	Fixed Rate	1-Nov-00	demand	\$ 48,645,458	4.12%	365	\$ 2,004,192.87	Deemed rate
3	Term Loan	Toronto-Dominion Bank	Third-Party	Fixed Rate	1-Oct-13	15	\$ 1,000,000	3.99%	365	\$ 39,900.00	
4										\$ -	
5										\$ -	
6										\$ -	
7										\$ -	
Total							\$ 51,409,837	4.14%		\$ 2,126,846.35	

Year 2013 Actual

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	Multiple draw term loan (SWAP)	Toronto-Dominion Bank	Third-Party	Fixed Rate	18-Jan-11	15	\$ 1,760,251	4.69%	365	\$ 82,559.87	
2	Promissory Note	Greater Sudbury Utilities	Affiliated	Fixed Rate	1-Nov-00	demand	\$ 48,645,458	4.12%	365	\$ 2,004,192.87	
3										\$ -	
4										\$ -	
5										\$ -	
6										\$ -	
7										\$ -	
Total							\$ 50,405,709	4.14%		\$ 2,086,752.74	

Year 2014

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	Multiple draw term loan (SWAP)	Toronto-Dominion Bank	Third-Party	Fixed Rate	18-Jan-11	15	\$ 1,659,002	4.69%	365	\$ 77,811.05	
2	Promissory Note	Greater Sudbury Utilities	Affiliated	Fixed Rate	1-Nov-00	demand	\$ 48,645,458	4.12%	365	\$ 2,004,192.87	
3										\$ -	
4										\$ -	
5										\$ -	
Total							\$ 50,304,460	4.14%		\$ 2,082,003.92	

Year 2015

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	Multiple draw term loan (SWAP)	Toronto-Dominion Bank	Third-Party	Fixed Rate	18-Jan-11	15	\$ 1,548,566	4.69%	365	\$ 72,631.35	
2	Promissory Note	Greater Sudbury Utilities	Affiliated	Fixed Rate	1-Nov-00	demand	\$ 48,645,458	4.12%	365	\$ 2,004,192.87	
3	Financing Agreement	Toronto-Dominion Bank	Third-Party	Fixed Rate	12-Jan-15	10	\$ 935,328	4.33%	354	\$ 40,499.68	Actual rate
4										\$ -	
5										\$ -	
6										\$ -	
Total							\$ 51,129,352	4.14%		\$ 2,117,323.90	

Year 2016

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	Multiple draw term loan (SWAP)	Toronto-Dominion Bank	Third-Party	Fixed Rate	18-Jan-11	15	\$ 1,433,007	4.69%	365	\$ 67,211.36	
2	Promissory Note	Greater Sudbury Utilities	Affiliated	Fixed Rate	1-Nov-00	demand	\$ 48,645,458	4.12%	365	\$ 2,004,192.87	
3	Financing Agreement	Toronto-Dominion Bank	Third-Party	Fixed Rate	12-Jan-15	10	\$ 857,801	4.33%	365	\$ 37,142.76	
4										\$ -	
5										\$ -	
6										\$ -	
Total							\$ 50,936,266	4.14%		\$ 2,108,546.99	

Year 2017

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	Multiple draw term loan (SWAP)	Toronto-Dominion Bank	Third-Party	Fixed Rate	18-Jan-11	15	\$ 1,311,807	4.69%	365	\$ 61,526.80	
2	Promissory Note	Greater Sudbury Utilities	Affiliated	Fixed Rate	1-Nov-00	demand	\$ 48,645,458	4.12%	365	\$ 2,004,192.87	
3	Financing Agreement	Toronto-Dominion Bank	Third-Party	Fixed Rate	12-Jan-15	10	\$ 773,475	4.33%	365	\$ 33,491.45	
4										\$ -	
5										\$ -	
6										\$ -	
7										\$ -	
Total							\$ 50,730,740	4.14%		\$ 2,099,211.12	

Year 2018

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	Multiple draw term loan (SWAP)	Toronto-Dominion Bank	Third-Party	Fixed Rate	18-Jan-11	15	\$ 1,184,603	4.69%	365	\$ 55,560.61	
2	Promissory Note	Greater Sudbury Utilities	Affiliated	Fixed Rate	1-Nov-00	demand	\$ 48,645,458	4.12%	365	\$ 2,004,192.87	
3	Financing Agreement	Toronto-Dominion Bank	Third-Party	Fixed Rate	12-Jan-15	10	\$ 685,427	4.33%	365	\$ 29,678.97	
4										\$ -	
5										\$ -	
6										\$ -	
Total							\$ 50,515,487	4.14%		\$ 2,089,432.45	

Year 2019

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	Multiple draw term loan (SWAP)	Toronto-Dominion Bank	Third-Party	Fixed Rate	18-Jan-11	15	\$ 1,051,378	4.69%	365	\$ 49,312.07	
2	Promissory Note	Greater Sudbury Utilities	Affiliated	Fixed Rate	1-Nov-00	demand	\$ 48,645,458	4.12%	365	\$ 2,004,192.87	
3	Financing Agreement	Toronto-Dominion Bank	Third-Party	Fixed Rate	12-Jan-15	10	\$ 593,487	4.33%	365	\$ 25,698.01	
4	Long-term debt	Greater Sudbury Utilities	Affiliated	Fixed Rate	1-Oct-19	demand	\$ 3,250,000	4.13%	92	\$ 33,832.05	
5										\$ -	
6										\$ -	
Total							\$ 53,540,323	4.13%		\$ 2,113,035.01	

Year 2020

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	Multiple draw term loan (SWAP)	Toronto-Dominion Bank	Third-Party	Fixed Rate	18-Jan-11	15	\$ 911,821	4.69%	365	\$ 42,766.53	
2	Promissory Note	Greater Sudbury Utilities	Affiliated	Fixed Rate	1-Nov-00	demand	\$ 48,645,458	4.13%	365	\$ 2,009,057.42	Deemed rate
3	Financing Agreement	Toronto-Dominion Bank	Third-Party	Fixed Rate	12-Jan-15	10	\$ 497,462	4.33%	365	\$ 21,540.12	
4	Long-term debt	Greater Sudbury Utilities	Affiliated	Fixed Rate	1-Oct-19	demand	\$ 3,250,000	4.13%	365	\$ 134,225.00	
5	Long-term debt	Third party lender	Third-Party	Fixed Rate	1-Oct-20	20	\$ 3,000,000	4.13%	92	\$ 31,229.59	
6										\$ -	
7										\$ -	
Total							\$ 56,304,741	4.14%		\$ 2,238,818.65	

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 OEB.
- 3 Add more lines above row 12 if necessary.

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Appendix 2-R Loss Factors

		Historical Years					5-Year Average
		2014	2015	2016	2017	2018	
	Losses Within Distributor's System						
A(1)	"Wholesale" kWh delivered to distributor (higher value)	960,719,869	916,818,277	884,502,542	865,588,666	894,073,146	904,340,500
A(2)	"Wholesale" kWh delivered to distributor (lower value)	965,161,905	921,010,922	893,775,064	877,511,000	906,173,545	912,726,487
B	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)						-
C	Net "Wholesale" kWh delivered to distributor = A(2) - B	965,161,905	921,010,922	893,775,064	877,511,000	906,173,545	912,726,487
D	"Retail" kWh delivered by distributor	925,991,840	886,098,301	853,279,711	844,346,737	879,196,513	877,782,620
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)						-
F	Net "Retail" kWh delivered by distributor = D - E	925,991,840	886,098,301	853,279,711	844,346,737	879,196,513	877,782,620
G	Loss Factor in Distributor's system = C / F	1.0423	1.0394	1.0475	1.0393	1.0307	1.0398
	Losses Upstream of Distributor's System						
H	Supply Facilities Loss Factor	1.0077	1.0077	1.0078	1.0078	1.0078	1.0078
	Total Losses						
I	Total Loss Factor = G x H	1.0504	1.0474	1.0557	1.0474	1.0387	1.0479

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

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Commodity Expense

Step 1: Allocation of Commodity

2018 Historical Actuals

Customer Class Name	Last Actual kWh's	Class A kWh	Class B kWh
Residential	375,723,904	375,723,904	
General Service < 50 kW	137,871,409	137,871,409	
General Service 50 to 2999 kW	360,043,485	68,034,783	292,008,702
General Service 3000-4999 kW			
Unmetered Scattered Load	1,134,622	1,134,622	
Sentinel Lighting	403,670	403,670	
Street Lighting	7,471,085	7,471,085	
other			
other			
TOTAL	882,648,175	68,034,783	814,613,393
%	100.00%		100.00%

non-RPP			RPP	Proportions (by Class)	
non GA mod	GA mod	Total		non-RPP	RPP
				%	%
- 0	9,599,009	9,599,008	366,124,896	2.55%	97.45%
0	22,006,879	22,006,880	115,864,529	15.96%	84.04%
229,987,066	15,919,934	245,907,000	46,101,702	68.30%	12.80%
			0	#DIV/0!	#DIV/0!
-	10,074	10,074	1,124,548	0.89%	99.11%
0	33,935	33,936	369,734	8.41%	91.59%
7,471,085		7,471,085	0	100.00%	0.00%
			0		
			0		
237,458,151	47,569,832	285,027,983	529,585,410		
29.15%	5.84%		65.01%	34.99%	65.01%
					100.00%

Step 2: 2020 Forecasted Commodity Prices

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

non-RPP
\$ (41.49)

Source: Table 1: RPP Prices and GA Modifier: May 1, 2019 to October 31, 2

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

HOEP (\$/MWh)	Load-Weighted Price for RPP Consumers	
Global Adjustment (\$/MWh)	Impact of the Global Adjustment	
Adjustments (\$/MWh)		
TOTAL (\$/MWh)	Average Supply Cost for RPP Consumers	
\$/kWh		
Percentage shares (%)	non-RPP (GA mod/non-GA mod), RPP	
WEIGHTED AVERAGE PRICE (\$/kWh)	(Sum of I43, J43 and L43)	\$ 0.0966

non-RPP		RPP
non GA mod	GA mod	
\$18.63	\$18.63	
\$107.33	\$65.84	
	\$0.00	
\$125.96	\$84.47	\$84.47
\$0.12596	\$0.08447	\$0.08447
29.15%	5.84%	65.01%
\$0.0367	\$0.0049	\$0.0549

Step 3: Commodity Expense
(volumes for the bridge and test year are loss adjusted)

Class A		2019							2020				
Customer		Revenue	Expense	kWh Volume	kW Volume	HOEP Rate/kWh	Avg GA/kW	Amount	kWh Volume	kW Volume	HOEP Rate/kWh	Avg GA/kW	Amount
General Service 50 to 2999 kW		4035	4705	### : .256 .9 :	145,313	0.01863	23.83	\$4,730,822	### : .256 .9 :	145,313	0.01863	23.83	\$4,730,822
General Service 3000-4999 kW		4010	4705			0.01863		\$0			0.01863		\$0
				68,034,783	145,313			\$4,730,822					\$4,730,822

Class B		2019							2020				
Customer		Revenue	Expense	Volume	rate (\$/kWh):			Amount	Volume	rate (\$/kWh):			Amount
Class Name	UoM	USA #	USA #	Volume	rate (\$/kWh):			Amount	Volume	rate (\$/kWh):			Amount
Residential	kWh	4006	4705	383,750,974	0.0966			\$37,056,625	378,384,518	\$0.0966			\$36,538,418
General Service < 50 kW	kWh	4010	4705	141,665,449	0.0966			\$13,679,818	140,765,650	\$0.0966			\$13,592,930
General Service 50 to 2999 kW	kWh	4035	4705	363,530,838	0.0966			\$35,104,083	359,673,598	\$0.0966			\$34,731,612
General Service 3000-4999 kW	kWh	4010	4705		0.0966			\$0		\$0.0966			\$0
Unmetered Scattered Load	kWh	4025	4705	1,159,759	0.0966			\$111,991	1,133,249	\$0.0966			\$109,431
Sentinel Lighting	kWh	4025	4705	415,339	0.0966			\$40,107	407,807	\$0.0966			\$39,380
Street Lighting	kWh	4025	4705	7,745,779	0.0966			\$747,965	7,694,294	\$0.0966			\$742,994
other	kWh	4025	4705		0.0966			\$0		\$0.0966			\$0
other	kWh	4025	4705		0.0966			\$0		\$0.0966			\$0
TOTAL				898,268,138				\$86,740,590	888,059,116				\$85,754,765

Total		2019							2020				
Customer		Revenue	Expense	Volume	avg rate (\$/kWh):			Amount	Volume	avg rate (\$/kWh):			Amount
Class Name	UoM	USA #	USA #	Volume	avg rate (\$/kWh):			Amount	Volume	avg rate (\$/kWh):			Amount
Residential	kWh	4006	4705	383,750,974	0.096564251			\$37,056,625	378,384,518	0.0966			\$36,538,418
General Service < 50 kW	kWh	4010	4705	141,665,449	0.096564251			\$13,679,818	140,765,650	0.0966			\$13,592,930
General Service 50 to 2999 kW	kWh	4035	4705	431,565,621	0.0923			\$39,834,905	427,708,381	0.0923			\$39,462,434
General Service 3000-4999 kW	kWh	4010	4705	0	#DIV/0!			\$0	0	#DIV/0!			\$0
Unmetered Scattered Load	kWh	4025	4705	1,159,759	0.096564251			\$111,991	1,133,249	0.0966			\$109,431
Sentinel Lighting	kWh	4025	4705	415,339	0.096564251			\$40,107	407,807	0.0966			\$39,380
Street Lighting	kWh	4025	4705	7,745,779	0.096564251			\$747,965	7,694,294	0.0966			\$742,994
other	kWh	4025	4705	0	0			\$0	0	0.0000			\$0
other	kWh	4025	4705	0	0			\$0	0	0.0000			\$0
TOTAL				966,302,921				\$91,471,412	956,093,899				\$90,485,587

* Regulated Price Plan Prices and the Global Adjustment Modifier for the Period May 1, 2019 – April 30, 2020

** Regulated Price Plan Cost Supply Report May 1, 2019 - April 30, 2020

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	Audited Actual Costs Incurred	Audited Actual Costs Incurred	Audited Actual Costs Incurred	Audited Actual Costs Incurred	Audited Actual Costs Incurred	Audited Actual Costs Incurred	Audited Actual Costs Incurred	Audited Actual Costs Incurred	Audited Actual Costs Incurred	Audited Actual Costs Incurred	Audited Carrying Charges	Forecasted Costs	Forecasted Costs	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
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	To December 31, 2018		2019	2020			
Professional accounting fees		\$ 42,856	\$ 37,241	\$ 48,750												\$ 128,847	Professional fees for third party consultants and accounting firms to assist specifically with IFRS transition
Professional legal fees																\$ -	
Salaries, wages and benefits of staff added to support the transition to IFRS				\$ 2,664				\$ 41,598								\$ 44,262	Materially consists of the time of incremental staff - backfilled a full-time employee while they were working on IFRS transition matters.
Associated staff training and development costs	\$ 475	\$ 341			\$ 592											\$ 1,407	Incremental staff training and development costs pertaining to IFRS
Costs related to system upgrades, or replacements or changes where IFRS was the major reason for conversion			\$ 1,072	\$ 520												\$ 1,592	Invoices from 3rd party pertaining to support for general ledger software, pertaining to IFRS.
																\$ -	
Carrying charges											\$ 14,778				\$ 5,238	\$ 20,016	
																\$ -	
																\$ -	
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	\$ 475	\$ 43,197	\$ 38,313	\$ 51,934	\$ 592	\$ -	\$ -	\$ 41,598	\$ -		\$ 14,778	\$ -	\$ -	\$ -	\$ 5,238	\$ 196,125	

Note: