



Chapter 2 Appendices

Filing Requirements for Electricity Distribution Rate Applications

Version 1.0 (2021)

Utility Name	Oshawa PUC Networks Inc.
Assigned EB Number	EB-2020-0048
Name of Contact and Title	David Savage, Corporate Controller
Phone Number	905-743-5219
Email Address	dsavage@opuc.on.ca
Test Year	2021
Bridge Year	2020
Last Rebasing Year	2015
Identify the accounting standard used for the test year	MIFRS
Did Oshawa PUC Networks 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 Oshawa PUC Networks Inc. update its actual depreciation and capitalization policies?	January 1 2012
Identify the year the applicant adopted IFRS for financial reporting purposes	2012
Is Oshawa PUC Networks Inc. applying for cost recovery for the test and/or future year(s) for Green Energy initiatives?	No
Is Oshawa PUC Networks Inc. an embedded distributor?	No

Notes

- Pale green cells represent input cells.
- Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.
- White cells contain fixed values, automatically generated values or formulae.

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



Chapter 2 Appendices

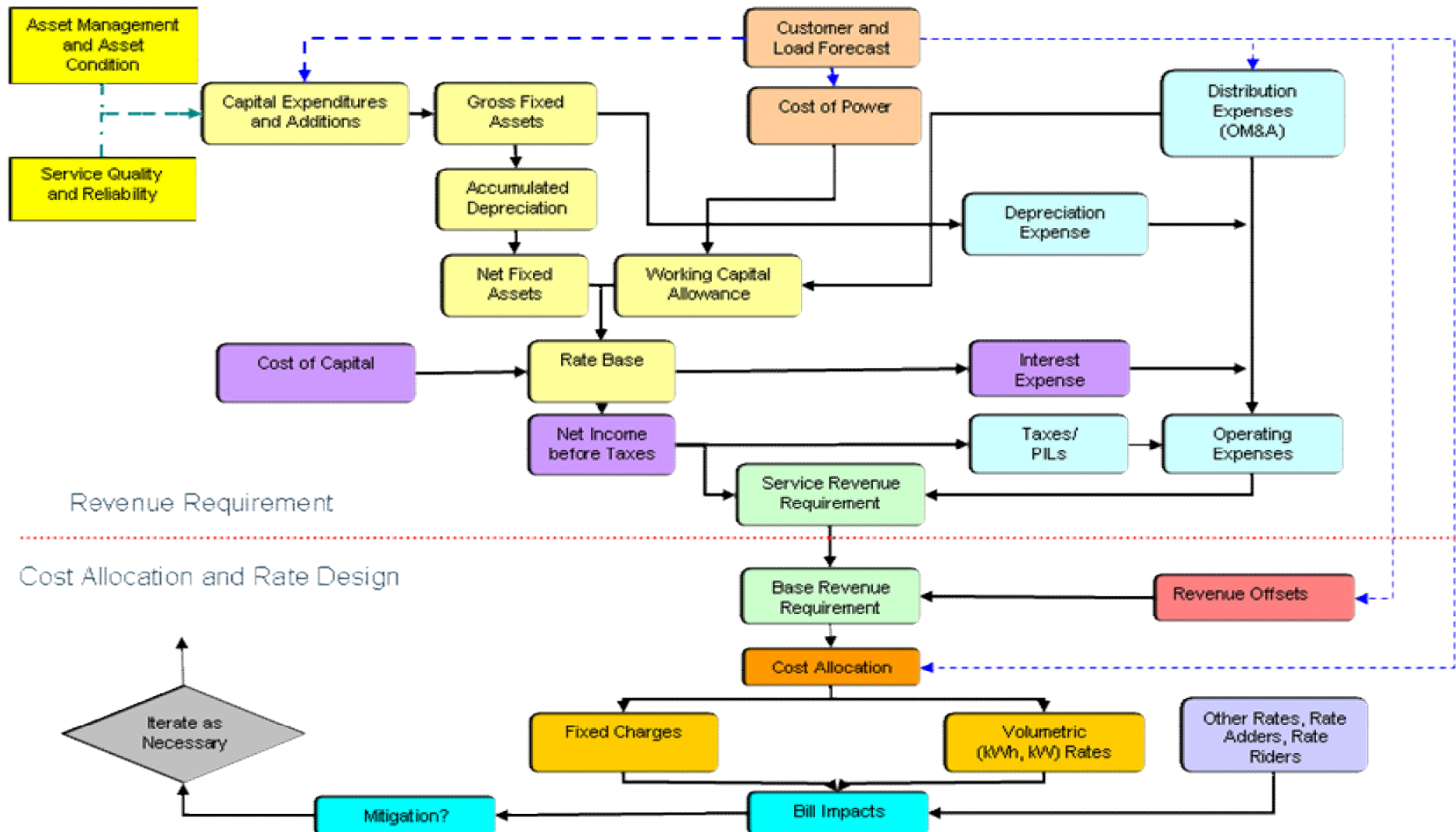
Filing Requirements for Electricity Distribution Rate Applications

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19	App.2-FC: Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Expansion Investments (TO BE UPDATED AT THE DRAFT RATE ORDER STAGE)	38	App.2-YA: One-Time Incremental IFRS Transition Costs - CONTACT OEB STAFF IF TAB REQUIRED
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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.

Oshawa PUC Networks Inc. is seeking the following approvals in this application:

1		Approval to charge distribution rates effective January 1, 2021 to recover a service revenue requirement of \$28,650,063. The schedule of proposed rates is set out in Exhibit 8.
2		Approval of the Distribution System Plan (“DSP”) as outlined in Exhibit 2.
3		Approval to adjust the Retail Transmission Rates – Network and Connection as detailed in Exhibit 8.
4		Approval of the proposed loss factors as detailed in Exhibit 8.
5		Approval to continue to use the Transformer Allowance as described in Exhibit 8.
6		Approval to charge the Smart Metering Entity Charge, Wholesale Market Service Rate, Rural or Remote Electricity Rate Protection Charge, Standard Supply Service Charge, and microFIT monthly service charge as detailed in Exhibit 8.
7		Approval to charge Retail Service Charges as detailed in Exhibit 8.
8		Approval of a 1-year rate rider for the disposition of the Lost Revenue Adjustment Mechanism Variance Account (“LRAMVA”) for lost revenue as presented in Exhibits 4 and 9 of this Application.
9		Approval to charge the Board’s updated Pole Attachment Charge, effective January 1, 2021.

10		Approval to continue the use of Account 1509 - Impacts Arising from the COVID-19 Emergency, and its three sub-accounts, for the test year.

Appendix 2-AA

Capital Projects Table

Projects	2015	2016	2017	2018	2019	2020 Bridge Year	2021 Test Year
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
System Access							
Expansions	774,110	-318,665	928,874	-47,919	1,891,799	1,662,014	1,662,014
Connections	307,045	567,800	-393,553	-420,820	620,238	231,550	231,550
Revenue Metering	433,622	549,305	247,460	530,591	453,066	223,000	223,000
MIST Metering	79,367	144,012	116,088	101,585	207,537		
Remote Disconnect/Reconnect Meter	78,174	54,328	-35,063				
Third Party Relocations	1,397,286	1,397,544	-186,995	-791,200	1,704,083	1,110,000	1,365,000
AMI System Upgrade						605,000	386,600
Sub-Total System Access	3,069,603	2,394,324	676,810	-627,763	4,876,723	3,831,564	3,868,164
System Renewal							
Reactive/ Emergency Plant Replacem	1,097,162	1,141,696	1,228,047	1,010,143	1,664,882	1,190,000	1,111,800
Overhead Line Renewal	2,872,934	1,394,679	1,746,845	1,134,682	2,978,280	3,142,190	1,981,000
Underground Line Renewal	756,602	1,195,360	696,087	1,121,338	870,483	1,545,000	1,353,500
Station Renewal	144,227	111,102	964,478	470,407			
MS14 Metalclad Switchgear Replacm	1,632,383						
Pole Replacement Program			423,444	213,793	250,775	400,000	400,000
Porcelain Switch and Insulator Replacement Program						550,000	550,000
Vault Transformenr Replacement Program						162,000	162,000
44kV Quick Sleeve Replacement Program						100,000	100,000
Relay replacement Program						40,000	40,000
MS10 T2 Replacement						1,000,000	
Municipal Substation Switchgear Replacement Program							1,800,000
Sub-Total	6,503,308	3,842,837	5,058,901	3,950,363	5,764,419	8,129,190	7,498,300
System Service							
Downtown Automation	712,331	498,801					
Downtown UG Self-Healing Grid				531,433			
OH Automated Self Healing Switches			646,329	261,496	3,593	50,000	200,000
Neutral Reactors		692,153	206,432	11,590			
Distribution System Supply Optimization		24,167	37,343	40,652	68,588		
Smart Fault Indicators	9,774	238	51,143	28,217	24,704		
Non-electric Fence					245,251		
MS9 Substation Construction				7,600,859	-281,342		
Enfield Contribution to HONI					4,136,705		
MS9 and Enfield Feeders					7,455,780	1,140,400	
Operational Technology (GIS,OMS,ODS,SCADA)						257,500	267,500
Smart Grid						335,000	350,000
Municipal Substation Transformer Monitoring and Telemetry						150,000	150,000
Repair, Improvements and Upgrades of OT and Smart Grid Infrastructure						25,000	41,000
Ground Grid Upgrades						100,000	100,000
Voltage Monitoring (Grid Monitoring and Automation)						450,000	
Sub-Total	722,105	1,215,358	941,246	8,474,247	11,653,279	2,507,900	1,108,500
General Plant							
Fleet	460,652	132,338	503,173	368,394	340,672	545,000	530,000
Facilities	108,415	218,640	49,309	110,787	106,367	565,000	100,000
Major Tools & Equipment	54,338	51,358		126,810	62,006	100,000	100,000
Office IT & Equipment Upgrades	104,672	79,976	187,535	282,572	126,791	87,000	89,000
Operational Technology (GIS, MAS)	8,071		81,907	9,018	41,620		
OMS Implementation and Enhanceme	251,533	1,000,607	51,933				
ODS Replacement and Enhancement				360,507	59,515		
Back-up Control Room and Associated IT Infrastructure						200,000	
Back-Up Generator Replacement						205,000	
Information Technology General						282,000	419,500
Customer Self-Serve Online Portal (Green Button Dashboard)						140,000	
Customer Information System (CIS) Acquisition							736,000
Sub-Total	987,680	1,482,919	873,857	1,258,089	736,972	2,124,000	1,974,500
Miscellaneous	572,215	261,250	325,518	-97,827	204,922	0	0
Total	11,854,911	9,196,688	7,876,332	12,957,109	23,236,315	16,592,654	14,449,464
Less Renewable Generation Facility Assets and Other Non-Rate-Regulated Utility Assets (input as negative)							
Total	11,854,911	9,196,688	7,876,332	12,957,109	23,236,315	16,592,654	14,449,464

Notes:

- 1 Please provide a breakdown of the major components of each capital project undertaken in each year. Please ensure that all projects below the materiality threshold are included in the miscellaneous line. Add more projects as required.
- 2 The applicant should group projects appropriately and avoid presentations that result in classification of significant components of the capital budget in the miscellaneous category.

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

Appendix 2-AB

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

First year of Forecast Period:
2021

CATEGORY	Historical Period (previous plan ¹ & actual)																		Forecast Period (planned)				
	2015			2016			2017			2018			2019			2020			2021	2022	2023	2024	2025
	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		%					
System Access	8,595	6,236	-27.4%	3,740	3,207	-14.3%	3,150	1,793	-43.1%	3,435	3,438	0.1%	3,455	10,318	198.6%	5,790	1,637	-71.7%	5,911	4,895	4,499	4,629	4,645
System Renewal	5,943	7,233	21.7%	4,932	4,193	-15.0%	4,472	5,475	22.4%	4,761	3,779	-20.6%	4,851	6,524	34.5%	8,129	3,939	-51.5%	7,498	9,311	8,797	8,884	8,818
System Service	1,068	722	-32.4%	1,380	1,192	-13.6%	420	941	124.1%	10,455	8,514	-18.6%	15,763	11,621	-26.3%	2,508	1,146	-54.3%	1,109	799	1,383	886	995
General Plant	1,675	988	-41.0%	1,180	1,448	22.7%	755	874	15.7%	889	1,299	46.1%	510	704	38.1%	2,124	223	-89.5%	1,975	851	794	875	713
TOTAL EXPENDITURE	17,281	15,179	-12.2%	11,232	10,040	-10.6%	8,797	9,083	3.3%	19,540	17,030	-12.8%	24,579	29,168	18.7%	18,551	6,945	-62.6%	16,493	15,856	15,473	15,274	15,171
Capital Contributions	(4,911)	(3,324)	-32.3%	(1,455)	(843)	-42.1%	(1,075)	(1,207)	12.3%	(1,095)	(4,073)	271.9%	(1,105)	(5,931)	436.7%	(1,958)	(411)	-79.0%	(2,043)	(1,692)	(1,555)	(1,600)	(1,606)
Net Capital Expenditures	12,370	11,855	-4.2%	9,777	9,197	-5.9%	7,722	7,876	2.0%	18,445	12,957	-29.8%	23,474	23,237	-1.0%	16,593	6,534	-60.6%	14,449	14,164	13,918	13,674	13,565
System O&M	\$ 2,634	\$ 2,797	6.2%	\$ 2,860	\$ 3,017	5.5%	\$ 2,999	\$ 2,724	-9.2%	\$ 3,015	\$ 3,154	4.6%	\$ 2,878	\$ 3,015	4.8%	\$ 3,271	\$ 1,184	-63.8%	\$ 3,168	\$ 3,232	\$ 3,296	\$ 3,362	\$ 3,430

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
2020 Actual contains 6 months data (June YTD)
Notes on year over year Plan vs. Actual variances for Total Expenditures
Notes on Plan vs. Actual variance trends for individual expenditure categories

File Number: EB-2020-0048

Exhibit:

Tab:

Schedule:

Page:

Date:

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.
3rd Party Customer Engagement Investments		
Residential & Small Business Customer Survey 2018 (telephone)	The primary purpose of the Annual Customer Satisfaction survey is to gather information about satisfaction, customer affinity, feelings about outages and bills. Respondents are given an open-ended question to provide suggestions for improvement. For Fall 2018 additional questions around preferred method for LDC to communicate with customers when there is a billing issue or an unplanned outage. Respondents were asked about their satisfaction with their access to services and their priority rating for 12 operational issues.	Questions used in the telephone survey about communication preferences, satisfaction with access to services, and priority ratings were replicated in the Taking A.I.M. online process. Feedback and insights are used to shape the COS 5 year plan. Following the 2018 survey: a Self Service Hub for customers was created in 2019. Targets for various activities were increased: for example OP's standard for new connections is 100% in 2 days, while the OEB standard is 90% in 5 days, OP's grade of service standard in 2018 was 90%, 92% in 2019 and 93% for 2020. The OEB standard is 65%.
Residential & Small Business Customer Survey 2017 (telephone)	In addition to the primary purpose of the Annual Customer Satisfaction survey, feedback about the role technology plays in achieving higher levels of service for customers and making the LDC more efficient were asked. Respondents were asked to assign an importance level for 10 customer relevant technologically enabled operational items.	Data from the survey show Oshawa Power customers as having about the same level of preference for using the telephone to get information as other LDCs in southern Ontario. The data also shows there are customers willing to utilize technology. These findings help determine what enhancements could/should be made to the website and its self-service options. Following the 2017 survey, online forms such as: move in/out, account transfer forms, report vandalism and others was added to the website.
Residential & Small Business Customer Survey 2014 (telephone)	In addition to the primary purpose of the Annual Customer Satisfaction survey, Oshawa Power took the opportunity to learn more about respondent expectations as they relate to Outages and Outage Management.	Oshawa Power survey respondents rate OP just as favourably as found in the UtilityPULSE database for other LDCs, as it relates to having a standard of reliability that meets their expectation. OP used the 2014 survey to gain further insight into the effects of outages. In addition, OP asked respondents to provide a priority level for 10 operational items. Items such as: burying overhead wires, investing in tree trimming, developing a smartphone application, etc. Findings are used to determine timing of operational changes. One of the ways communication was enhanced was to embrace social media. In 2015 OP started using Twitter, Facebook and LinkedIn.
Large Commercial Customer survey 2018	This survey was designed to gather information about satisfaction, billings, outages and company image. More importantly the survey asked telephone survey respondents to provide a priority rating for 17 items.	The Key Account strategy was changed, see Power Quality & Reliability below, and Quarterly Key Account Meetings with OPUC's 30 largest customers below.
Electricity Safety survey 2016	This is a standardized survey to engage consumers in Oshawa Power community about electricity safety.	This was a baseline survey, Oshawa results were compared with the results from 34 LDCs. Internal discussions lead to "reminders" going out to customers.
Electricity Safety survey 2018	Second run to engage consumers about electricity safety.	Oshawa Power's score of 85 was higher than the average score of 82 for 33 Ontario LDCs.

Electricity Safety education 2018	The goal is to provide on-going educational support regarding electricity safety; findings from the 2016 and 2018 surveys showed a need for more education.	<p>In order to help educate, Oshawa installed an interactive electricity safety quiz, with supporting explainer videos, on line - available 24/7. https://www.opuc.on.ca/test-your-electrical-safety/</p> <p>In 2018 Oshawa Power also created 5 live action safety videos that demonstrated and communicated key safety messages. These were posted on website and shared through social media.</p>
UtilityPULSE facilitated review of Customer Engagement activities 2018	<p>The purpose of this session was to:</p> <ul style="list-style-type: none"> - Conduct a review of current CE activities - Leverage CE activities for gathering feedback - Identify ways to get the best from internal resources - Ensure understanding of requirements to support COS application 	<p>Clarification of roles and responsibilities between internal resources, corporate resources and third party resources as they relate to various customer engagement activities. Project time-table was also established. UtilityPULSE also lead a discussio about current industry & customer trends.</p> <p>Action was taken to leverage OP's investment in the annual telephone customer survey to capture additional customer feedback. Topic areas for online surveys were identified.</p>
Taking AIM (Applied Insights Methodology): Oshawa Power's COS DSP online survey 2019	A complementary methodology (online) to gather information, to inform, go gather feedback, to cOPture insights, to gain wisdom from customer respondents. One of the goals of the online survey is to collect specific feedback for the COS application. Another goal with a well constructed survey is to enhance the organization's credibility in the eyes of the respondent. The survey had seven segments, called "Chapters".	Data, information and insights are to be used to help shape the COS DSP plan being submitted to the OEB.
Taking AIM (Applied Insights Methodology): Oshawa Power's COS DSP online survey - Chapter 1 2019 "About your Oshawa Power"	Chapter survey 1 is designed to gauge the level of respondent disposition, i.e., positive or negative, towards Oshawa Power as a company. Respondents would be introduced to important concepts such as: Make Your Voice Count and Wisdom from Customers. This was a Level 1 (Informing & Information Gathering) & 2 (Gathering Feedback) engagement survey which is about raising awareness, providing education, and Capturing perceptions. The primary goal of the Taking A.I.M. process is to break down a large complex topics into smaller more manageable pieces.	<p>OP is very highly rated as a trusted and trustworthy company.</p> <p>Findings from the online survey Chapter 1 are compared with other sources of data i.e., telephone to determine to what degree, if any, numerical results should be adjusted. No adjustments were made or needed to online survey data.</p>
Taking AIM (Applied Insights Methodology): Oshawa Power's COS DSP online survey - Chapter 2 2019 "The Electricity Industry and Oshawa Power's role in it"	Chapter survey 2 is designed to help educate respondents about how the electricity system works in Ontario and Oshawa Power's role in it.	The vast majority of LDC customers view their bill as a total amount, with few actually knowing that Oshawa Power doesnot receive the full amount. By knowing more about the industry the belief is, respondents should be able to provide better information. Information received shows Oshawa Power getting high marks for "quickly handling outages and restoring power" and "having a standard of reliabiity that meets with customer expectations"
Taking AIM (Applied Insights Methodology): Oshawa Power's COS DSP online survey - Chapter 3 2019 "Customer priorities, which are the important ones?"	Chapter survey 3 is about gaining a better understanding of customer priorities which affects costs. This was a Level 2 (Gathering Feedback) and Level 3 (Capturing Insights by Involving Stakeholders) engagement survey. This survey also introduced respondents to a concept called Help Us Decide. To ensure the list of priorities was comprehensive, respondents were give an open-ended question to allow for the inclusion of more priority planning items.	<p>Respondents were asked to assign an importance level to 15 operational items which affect costs. Results from the online survey coupled with results from the 2018 telephone survey question regarding 'Priority Planning' are used to determine which items have more support by the customer base. Findings include, from respondent feedback, there is tremendous amount of support for continuously improving the safety and reliability of the electricity network and for reducing response times to outages. And most importantly remaining focused on keeping costs low.</p>

Taking AIM (Applied Insights Methodology): Oshawa Power's COS DSP online survey - Chapter 4 2019 "Customer insights about billing and outages"	Chapter survey 4 is about billing and outages. This is a Level 2 and Level 3 engagement survey. Bills & blackouts (outages) are known as the "Killer B's" - a very important topic for customers. Barriers to moving to e-bills were ranked by respondents.	Survey results do not support a need to raise current standards are they relate to: accurately billing customers, standard of reliability, or quickly handling outages. OP learned that the 2 major barriers for moving customers to e-bills was "some customers do not have access to the internet" and "some customers are not comfortable with technology". OP also learned that customers much prefer telephone notification for push type of communications over other means. This later finding means that the COS DSP plan has to take into account future technological changes to service.
Taking AIM (Applied Insights Methodology): Oshawa Power's COS DSP online survey - Chapter 5 2019 "Facilities and General Plant Capital investments"	Chapter survey 5 is about prioritizing capital investments in a potential new facility and in the General Plant budget. This is a Level 2 and Level 3 engagement survey.	Data received shows there are some respondents who simply will not support any increase, but the majority of customers will when that increase is reasonable. As it relates to a new facility and re-locating, there is majority support for doing so - however, there will be critics. These findings will affect decisions made around OP's facility.
Taking AIM (Applied Insights Methodology): Oshawa Power's COS DSP online survey - Chapter 6 2019 "Gathering insights about customer care operational improvements"	Chapter survey 6 is about identifying priorities and testing concepts as they relate to subjects such as: communication, customer care operations, satisfaction with information provided on things such as electricity safety, and facilities. This is a Level 3 and Level 4 (Gaining Wisdom by Participating with People) engagement survey.	Findings include a desire for more communication. Respondents were asked which Customer Care operational items that OP ought to work on over the next 5 years. Findings also show very little support for extending office hours. These findings will help shape the COS application.
Taking AIM (Applied Insights Methodology): Oshawa Power's COS DSP online survey - Chapter 7 2019 "Distribution System Plan Capital investments"	Chapter survey 7 is about specific DSP topics, specifically investments in system renewal and system service. This survey is a Level 3 and Level 4 engagement survey.	Respondents were asked difficult questions with no easy answers. None-the-less, the majority of respondents supported investments at or higher than the level of cost recommended by Oshawa Power. Customer comments indicate that it is important for the COS DSP plan being submitted to the OEB continue to exhibit Oshawa Power's pragmatism and willingness to keep cots low.
Customer and Community Engagement - Gaining Wisdom by Participating with People		
Enhancing Trust & Credibility through Stakeholder Empowerment	Making it easier for customers to get information or resolve issues is the goal of Level 5 engagement.	These items are reviewed internally and changed as required. More will be added at a time and pace desired by customers but after COS application has been completed. OP has revamped its website to include items to assist customers for dealing with issues, providing information/feedback, or finding information. Ensuring the website was mobile friendly and that it includes such things as a Forms Section and TOU status bar. Also, launched in 2017 was Customer Service Open Houses. While each open house event has a specific theme, these are an important opportunity to connect with customers.

- Consulting with others regarding regional planning issues	<p>We have attended 7 meetings in an 18 month period ending in November 2019 to provide input and expertise for regional planning issues, power reliability and/or quality The following are the events we have attended in terms of regional planning:</p> <ol style="list-style-type: none"> 1. 05/17/18 Hydro One - GTA East Outage Conference – Eric/Roger 2. 12/04/18 Hydro One - GTA East Outage Conference – Eric/Roger 3. 02/20/19 GTA East Regional Planning Meeting – Preliminary Discussion Needs Assessment (NA) – Eric 4. 05/16/19 Hydro One - GTA East Outage Conference – Eric/Roger 5. 06/24/19 GTA East Regional Planning Meeting – Kick Off Meeting Needs Assessment - Eric 6. 08/07/19 GTA East Regional Planning Meeting for NA – Eric/Matt 7. 11/28/19 Hydro One - GTA East Outage Conference – Eric/Roger <p>Please also refer to the following link regarding regional planning documents for reference:</p> <p>https://www.hydroone.com/about/corporate-information/regional-plans/gta-east</p>	OP's operational plan is adjusted based on identified needs.
- Working with others to educate and promote conservation (CDM)	Prior to the CDM framework being shut down in March 2019, meetings were held with various community groups to promote energy conservation.	Materials provided were adjusted as necessary for the community meetings.
- Electricity safety in the community	Improve electricity safety knowledge by working with the Electrical Safety Authority and other safety organizations.	<p>Participating in meetings, coupled with results from the Electricity Safety Surveys, have resulted in the installation of an electricity safety quiz with explainer videos on OP's website</p> <p>In 2018 Oshawa Power created 5 live action safety videos that demonstrated and communicated key safety messages. These were posted on website and shared through social media. Also, an Annual Contractor Safety Day was launched in 2018.</p>
-Community emergency preparedness	Supporting emergency preparedness activities with communities, police and fire.	OP has develop a community preparedness plan in partnership with the City of Oshawa. Police and Fire have designated telephone number to access OP professional personnel. In the last 24 months Police or Fire have requested emergency assistance from OP 151 times.
- Power quality and reliability	Large commercial customers require special attention especially as they relate to power quality and reliability. OP meets with these customers, as a minimum, bi-annually.	OP is out in the field on a monthly basis meeting with key accounts to discuss programs, incentives and account options. Their bills are reviewed every month and any anomaly will result in a phone call to find out what has changed to cause the bill to flucuate.

<p>- Quarterly Key Account Meetings with OPUC's 30 largest customers.</p> <p>- Individual customer service sessions with any business seeking to reduce their energy cost.</p>	<p>The following list of customer needs and preferences have been identified through our outreach and engagement with our large commercial sector:</p> <p>Assistance in understanding dynamic policy eligibilities and updates; for example changes to OREC;</p> <p>Assistance opting in/out of the Industrial Conservation Initiative;</p> <p>Assistance understanding trends with regard to electricity pricing and how the pricing is represented on provincially mandated bill templates;</p> <p>Assistance with regard to energy-related grant programs and incentives such as Net Metering, Provincial program cancellations and new Federal programs;</p> <p>Collaboration with regard to OPUCN's emergency preparedness and response planning; and,</p> <p>Assistance with interpreting technologies that can assist with bill mitigation.</p>	<p>OPUCN responded to the identified needs in the following ways:</p> <p>OPUCN regulatory staff held personal meetings, issued official letters and followed-up with personal communications regarding the OREC eligibility. Staff have also offered to present to customer executive teams to facilitate their understanding of policy changes. OPUCN runs a detailed outreach and engagement process for the ICI each year, which involves personal outreach, analysis of past performance in the ICI program and communications to prevent missed deadlines.</p> <p>OPUCN provides access to data systems such as Kinetiq to customers struggling to understand their consumption and demand. We are also working to implement dashboards for key clients.</p> <p>OPUCN proactively reached-out to key accounts with a listing of incentive programs for which they were eligible.</p> <p>Every large commercial customer has a designated telephone number to access OP professional personnel.</p> <p>OPUCN regularly responds to questions about bill-mitigating technologies such as batteries and CHPs, based on unique inquiries submitted.</p> <p>It is estimated that OPUCN hosts approximately 130 customer touch-points per year.</p>
<p>- Forming partnerships, alliances</p>	<p>Reducing costs and improving service is achieved through partnerships and buying arrangements.</p>	<p>Oshawa Power is working with neighbouring utilities to create cost savings and efficiencies through a joint purchasing agreement.</p>
<p>- Participating in various industry associations</p>	<p>Actively participate in the EDA, and other associations such as The Utilities Standards Forum (USF), OEB Activity and Program Based Benchmarking Workshops, EDA Market Renewal Program (MRP) Committee, IESO Crisis Management Support Team (CMST), Infrastructure Health and Safety Association (IHSA) - Seat on the Board, We are also part of the Harris Users Forum; the purpose is to keep up-to-date on new ideas, trends and emerging issues.</p>	<p>OEB Activity and Program Based Benchmarking Workshops</p> <p>EDA Market Renewal Program (MRP) Committee</p> <p>IESO Crisis Management Support Team (CMST)</p> <p>Infrastructure Health and Safety Association (IHSA) - Seat on the Board.</p> <p>The main benefit of participating in these Committees and panels is to keep up to date on new processes/regulations that are being introduced to the industry and to have input on industry changes.</p> <p>The Utilities Standards Forum (USF). We are a part of the Regulatory, Engineering, Customer Service and IT forums.</p> <p>Benefits from being a part of USF:</p> <ul style="list-style-type: none"> -Detailed discussions on emerging topics from the OEB and IESO on industry changes -Personally have participated in two working groups: RRR reporting and USofA accounts -The group develops templates and best practice guides which I have personally used. For example, best practices for tracking RRR metrics, templates for customer notices, common principles for accounting deferral and variance accounts. <p>We are also part of the Harris Users Forum</p>

- Working with local Chambers of Commerce	Ensuring small business are getting information, especially about energy conservation, is the reason we support Chambers in our geographic area.	Chambers are contacted in advance of any meeting to determine what issues or concerns have been raised by Chamber membership which would be addressed by OP at the meeting.
- Engaging customers - Social Media	Though OP posts information to its base of "social media" users	Twitter and Facebook social media postings were made to encourage participation in the Oshawa Power COS DSP online survey.
- Engaging customers - Contests	Helping to make OP more efficient by moving more customers to e-billing was done through a contest and refreshing CSR training to encourage enrollment	OPT has ran 1 contest and applied CSR training over the past 24 months which have resulted in 5,266 people on ebills.
Gathering Feedback via Consultation		
- Regular Customer Satisfaction Survey via UtilityPULSE	Gauging customer satisfaction levels, issues with outages and/or billing, and giving respondents an "open space" for comment is the purpose of the annual survey. OP's ratings are compared to an Ontario benchmark and a National benchmark.	OP's coresurvey contains supplemental questions to help determine what kinds of change could//should be made. See Taking A.I.M. report for more details. For Fall 2018, OP included supplemental questions to gain a better understanding of customer priorities. Following the survey, a Self Service Hub for customers was launched in 2019.
- Electrical contractors	The goal is to keep contractors up-to-date on conservation incentives and opportunities. In addition to address any concern contractors have with OP	In 2018 Oshawa Power hosted their first Developer Conference in June and also hosted Contractor Safety Day in November. In 2019 Oshawa Power expanded on Contractor Safety and partnered with ORCGA and hosted a larger event in November. The attendance more than doubled from 2018. Also, Oshawa Power created a "Contractor's Corner" on the website for contractors and builders in 2018.
- Internal committee meetings with other LDCs	Sharing of best practices with the goal to be more efficient.	From a communications training course Oshawa Power was able to gain insight from PUC Services Inc about their customer engagement campaigns and in turn Oshawa Power shared their experiences with Lakefront Utilities. Time was saved as ideas were shared.
- Vegetation management	In OP's territory vegetation management is important because about 6% of outages are caused by issues with vegetation. Also, vegetation management can be a controversial issue with customers.	While outages due to vegetation management is low when compared to rural type LDCs, to ensure customers have access to information we have our tree trimming schedule online https://www.opuc.on.ca/residential/tree-trimming/
- Community outreach	Giving information and getting feedback on issues and concerns is the purpose of town-hall, community events, tradeshow and on-site type meetings.	Information is collected and reviewed internally. Oshawa Power learned of different communication methods to reach different demographics of Oshawa customers. Oshawa Power realized a lack of knowledge amongst customers about assistance and budget programs. Oshawa Power created easy to read handouts for customers. They have been posted to website, distributed at public events, available in lobby and mailed directly to customers who requested them.
- Community outreach - COS/DSP	OP conducted 4 public meetings to gain a better understanding of customer issues and needs.	The message heard from customers is strong that they do not want to see unnessesary increases. The OP team is diligently working throught the plan to ensure the lowest costs and most reliability.
- Community outreach - Telephone Townhall	OP conducted a telephone townhall, with about 9,800 people connecting during the session. 189 people entered queue to ask questions. This very successful outreach session could have gone on for much longer than 1 hour.	Oshawa Power learned the importance of where they are located and size of location is high amongst their customer base as well as planning from the future efficiently. Future communications will be shared with customers regarding any changes in the operations location.
Outreach to Commercial Customers	Invitations extended to 2 local Rotary Clubs, the Chamber of Commerce, and local multicultural clubs to present to them information about our DSP and rate impacts	Only response received was from the Chamber of Commerce and they offered for us to have a full page advertisment in their monthly newsletter that is sent to all members
Informing & Information Gathering		

- Providing information	Providing customers with up-to-date information about energy conservation programs, changes in TOU or rates, and other important subjects are supported through bill inserts, a bi-annual newsletter and Auto-dialer IVR messaging. For example, IVR technology, i.e., pre-recorded out-bound message, was used to encourage participation in the online Oshawa Power COS DSP Survey.	Each "push" type of communication invites customers to contact us, which gives us an additional opportunity to provide information or to solve a problem. OP had a noticeable increase in the number of people completing the online Oshawa Power COs DSP survey. In total 1,240 customer respondents completed the survey.
- Accessing information	Customers will, at their own time and convenience, want to get information. The OP website is one way to get information on a number of items 24/7.	In 2018 OP website was improved and it was made mobile-friendly. More changes and additional self serve options were implemented in 2019 to allow customers to communicate with Oshawa Power at their convenience.
- Accessing personal account information	The goal of the Self Service Centre is to provide a portal of personalized information, for every customer, about, for example, energy consumption. Notices in newsletters are used to encourage participation.	Self Service options will continue to evolve based on customers' needs and feedback. We are currently working on a project to install Silverblaze, which is a customer service portal, expectations are it will be live in 2020.
- Complaint escalation	The goal is to make it easy and efficient for customers to have their problems solved. Sometime complaints will be escalated.	<p>Call complaints escalate from CSR > Team Lead > Supervisor > Manager</p> <p>Email complaints get forwarded from the contactus email account to Supervisor for resolution with a response within 1 business day.</p> <p>Social Media –Google, Facebook and Twitter are forwarded from SM Manager to Customer Service Supervisor/Manager</p> <p>OEB complaints are sent to Supervisor/Manager via email where we log into an OEB portal for review and resolution within 2 business days for any Consumer Relation Complaint.</p> <p>Customer complaints are typically collection and billing related. The customer service team attempts to resolve the complaint/concern without stating policy and rules.</p> <p>The OEB has been consistently changing the Customer Service rules over the past while. EB-2017-0183</p>
Operational changes		
Email Distribution Platform	Through results from Customer Satisfaction Surveys that stated that customers wanted different ways to communicate with us and the growing demand on email communication it was identified to create a more efficient email solution	Techonology was introduced that prioritizes incoming emails inquires, distributes them inconjunction with the telephone queue to the pool of available customer service agents evenly. Provided accurate reporting on volume and handle time to aid in team coaching to ensure customer satisfaction
Customer Service Load Balancing	Prior to 2018 the only class of customer service employee was full time. Through succesful labour negotiations a new class of employee was introduced as part time.	Part time customer service employees have been hired. PT employees allow for the business to schedule based on customer demand to cover peaks and valleys of incoming volume. This created more employee availability when the customer needed it.
Digital presence & Community Outreach	Through Customer Satisfaction Surveys the feedback was given that customers wanted a more current and interactive website, a stronger social media presence, a stronger community presence from their utility.	A Marketing and Communications Analyst position was created to address the customers' immediate needs and to build on Oshawa Power's brand in the community and be accessible to the customer. Updated website and social media content in continous and the utility is out in a public forum 7-12 times a year. The utility interacts with the media and community partners to help share messages and reach the Oshawa ratepayers.

Technology Solutions	Where appropriate processes can be streamlined and automated that would meet the needs of the customers quicker and create internal efficiencies.	Technology solutions like the Outage Management System (OMS), and the data warehousing solution PI have created immediate customer efficiencies. The OMS informs a customer immediately of a power outage by social media feed and automatic outbound phone call. Additionally it auto-dispatches a crew to the exact location of outage so power is restored sooner.

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

General Instructions to MIFRS Appendices
Types of Schedules to File

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

The typical applicant is expected to have made capitalization and depreciation policy changes under CGAAP as permitted by the OEB on January 1, 2012 or mandated by the OEB by January 1, 2013, and adopted IFRS for reporting purposes on January 1, 2015 (transition date January 1, 2014). Most distributors filing for 2021 rates have rebased with these accounting changes reflected in a prior rebasing application. If that is the case, information relating to pre-accounting policy changes is not generally required. Most distributors may have rebased under MIFRS. If that is the case, information related to the accounting standard used prior to IFRS is not generally required. The information to be provided by applicants will depend on when the accounting policy changes were made and when they last rebased. In general, applicants should provide the following information in the appendices:

Reflecting Accounting Policy Changes in Current Application		Reflected Accounting Policy Changes in Prior Application ³	Rebased under MIFRS in Prior Application ³
Accounting Policy Changes in 2012 and Adopted IFRS in 2015	Accounting Policy Changes in 2013 and Adopted IFRS in 2015	Adopted IFRS in 2015	IFRS Since 2015
MIFRS	MIFRS	MIFRS	MIFRS
MIFRS	MIFRS	MIFRS	MIFRS
MIFRS	MIFRS	MIFRS	MIFRS
MIFRS	MIFRS	MIFRS	MIFRS
MIFRS	MIFRS	MIFRS	MIFRS
MIFRS	MIFRS	MIFRS	MIFRS
MIFRS and Revised CGAAP ¹	MIFRS and Revised CGAAP ¹	MIFRS and Revised CGAAP ¹	N/A
Revised CGAAP	CGAAP and Revised CGAAP ²	N/A	N/A
CGAAP and Revised CGAAP ²	N/A	N/A	N/A

Information to be filed in 2019 CoS Application

2021 Test

2020 Bridge

2019 Bridge

2018 Bridge

2017 Historical

2016 Historical

2015 Historical

2014 Historical

2013 Historical

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

Appendix 2-BA - Fixed Asset Schedule

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

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

Appendix 2-Cx - Depreciation and Amortization

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

Appendix 2-C is to be used under all of the scenarios presented in the table above. In the appendix, the applicant will need to indicate which scenario applies. The appendix is to be duplicated for each year and for each accounting standard required as per the above table.

Depreciation accounting policy changes were mandated by the OEB by January 1, 2013. In general, no further changes to an applicant's depreciation policy (i.e. assets' service lives) are expected after the OEB mandated changes by January 1, 2013, unless a change is determined to be necessary in accordance with the depreciation review required under IFRS. If the applicant has made any changes to its depreciation policy subsequent to the OEB mandated changes, for the year of the change, applicants must quantify the change in depreciation. If there are significant changes to multiple asset classes, the applicant must complete Appendix 2-C before and after the change. Applicants must also explain the nature of the change, the reason for the change, quantify the impact of the change.

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

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

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

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

- The applicant must complete 2-EA

If the applicant did not make any further PP&E accounting policy changes beyond the capitalization and depreciation policy changes as mandated by the OEB by January 1, 2013 (i.e. no further changes made on transition to IFRS), the applicant must indicate this and does not need to complete Appendix 2-EA.

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

Applicants must complete Appendix 2-Y if this is the first rebasing application under MIFRS. An applicant must provide a summary of the dollar impacts of MIFRS to each component of the revenue requirement (e.g. rate base, operating costs, etc.), including the overall impact on the proposed revenue requirement. Accordingly, the applicant must identify financial differences and resulting revenue requirement impacts arising from the adoption of MIFRS as compared to CGAAP. If the applicant is reflecting the changes in capitalization and depreciation policies for the first time in a rebasing application as well, then a comparison between MIFRS and CGAAP before the change in accounting policies should be completed. If the applicant changed capitalization and depreciation policies and reflected these changes in a prior rebasing application, then a comparison between MIFRS and CGAAP after the change in accounting policies should be completed.

Appendix 2-BA

Fixed Asset Continuity Schedule ¹

			Accounting Standard	MIFRS							
			Year	2021							
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	
	1609	Capital Contributions Paid	4,136,705		0	4,136,705	(165,468)	(82,734)	0	(248,202)	3,888,502
12	1611	Computer Software (Formally known as Account 1925)	2,648,223	200,000	0	2,848,223	(2,055,793)	(232,891)	0	(2,288,684)	559,539
CEC	1612	Land Rights (Formally known as Account 1906)	0	0	0	0	0	0	0	0	0
N/A	1805	Land	293,875	0	0	293,875	0	0	0	0	293,875
47	1808	Buildings	6,036,005	100,000	0	6,136,005	(758,721)	(109,429)	0	(868,150)	5,267,855
13	1810	Leasehold Improvements	0	0	0	0	0	0	0	0	0
47	1815	Transformer Station Equipment >50 kV	0	0	0	0	0	0	0	0	0
47	1820	Distribution Station Equipment <50 kV	27,060,797	1,880,300	(125,000)	28,816,097	(10,015,834)	(628,741)	113,125	(10,531,450)	18,284,646
47	1825	Storage Battery Equipment	0	0	0	0	0	0	0	0	0
47	1830	Poles, Towers & Fixtures	53,540,749	2,709,830	(750,000)	55,500,579	(15,296,170)	(1,007,784)	678,750	(15,625,204)	39,875,375
47	1835	Overhead Conductors & Devices	27,168,452	2,274,548	(950,000)	28,492,999	(8,690,941)	(509,195)	859,750	(8,340,386)	20,152,613
47	1840	Underground Conduit	0	0	0	0	0	0	0	0	0
47	1845	Underground Conductors & Devices	61,616,733	4,028,875	(750,000)	64,895,608	(19,536,715)	(1,327,104)	678,750	(20,185,069)	44,710,539
47	1850	Line Transformers	68,317,543	2,431,968	(100,000)	70,649,511	(34,278,130)	(1,220,213)	90,500	(35,407,843)	35,241,669
47	1855	Services (Overhead & Underground)	0	0	0	0	0	0	0	0	0
47	1860	Meters	13,973,650	303,300	(200,000)	14,076,950	(9,452,443)	(707,907)	181,000	(9,979,351)	4,097,600
47	1860	Meters (Smart Meters)	480,900	371,700	0	852,600	0	0	0	0	852,600
N/A	1905	Land	0	0	0	0	0	0	0	0	0
47	1908	Buildings & Fixtures	0	0	0	0	0	0	0	0	0
13	1910	Leasehold Improvements	1,377,705	100,000	0	1,477,705	(1,208,218)	(132,360)	0	(1,340,578)	137,127
8	1915	Office Furniture & Equipment (10 years)	0	0	0	0	0	0	0	0	0
8	1915	Office Furniture & Equipment (5 years)	800,129	0	0	800,129	(712,419)	0	0	(712,419)	87,710
10	1920	Computer Equipment - Hardware	4,055,726	1,412,000	0	5,467,726	(3,018,494)	(576,275)	0	(3,594,769)	1,872,957
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	0	0	0	0	0	0	0	0	0
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	0	0	0	0	0	0	0	0	0
10	1930	Transportation Equipment	5,601,219	530,000	(50,000)	6,081,219	(3,613,931)	(419,194)	45,250	(3,987,875)	2,093,344
8	1935	Stores Equipment	90,767	0	0	90,767	(45,849)	(26,887)	0	(72,736)	18,030
8	1940	Tools, Shop & Garage Equipment	2,793,042	0	0	2,793,042	(2,761,166)	(73,011)	0	(2,834,177)	(41,135)
8	1945	Measurement & Testing Equipment	1,313,545	0	0	1,313,545	(817,347)	(42,872)	0	(860,219)	453,326
8	1950	Power Operated Equipment	0	0	0	0	0	0	0	0	0
8	1955	Communications Equipment	861,287	150,000	0	1,011,287	(486,890)	(67,070)	0	(553,960)	457,327
8	1955	Communication Equipment (Smart Meters)	0	0	0	0	0	0	0	0	0
8	1960	Miscellaneous Equipment	242,998	0	0	242,998	(105,552)	0	0	(105,552)	137,445
47	1970	Load Management Controls Customer Premises	107,035	0	0	107,035	(107,035)	0	0	(107,035)	0
47	1975	Load Management Controls Utility Premises	2,366,234	0	0	2,366,234	(1,665,404)	(169,674)	0	(1,835,078)	531,156
47	1980	System Supervisor Equipment	293,582	0	0	293,582	(293,582)	0	0	(293,582)	0
47	1985	Miscellaneous Fixed Assets	0	0	0	0	0	0	0	0	0
47	1990	Other Tangible Property	0	0	0	0	0	0	0	0	0
47	1995	Contributions & Grants	(49,648,616)		0	(49,648,616)	14,787,358	1,116,345	0	15,903,703	(33,744,913)
47	2440	Deferred Revenue ⁵	(1,958,057)	(2,043,057)		(4,001,113)	21,756	66,213	0	87,969	(3,913,144)
	2005	Property Under Finance Lease ⁷				0				0	0
		Sub-Total	233,570,228	14,449,464	(2,925,000)	245,094,693	(100,276,990)	(6,150,784)	2,647,125	(103,780,649)	141,314,044
		Less Socialized Renewable Energy Generation Investments (input as negative)				0				0	0
		Less Other Non Rate-Regulated Utility Assets (input as negative)				0				0	0
		Total PP&E	233,570,228	14,449,464	(2,925,000)	245,094,693	(100,276,990)	(6,150,784)	2,647,125	(103,780,649)	141,314,044
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶									
		Total					-\$	6,150,784			
Less: Fully Allocated Depreciation											
10		Transportation									
8		Stores Equipment									
47		Deferred Revenue						\$	66,213		
							Net Depreciation	-\$	6,216,997		

ADDITIONAL YEARS BELOW

Notes:

- 1
- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- 2
- The "CCA Class" for fixed assets should generally agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).
- 3
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the OEB.
- 4
- The additions in column (E) must not include construction work in progress (CWIP).
- 5
- Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1995 Contributions & Grants, but will be recorded in Account 2440, Deferred Revenues. Amortization of deferred revenue will be removed from the depreciation expense shown on this fixed asset continuity schedule as it should be included as income in Appendix 2-H Other Revenues.
- 6
- The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.
- 7
- This account includes the amount recorded under finance leases for plant leased from others and used by the utility in its utility operations.

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	
	1609	Capital Contributions Paid	4,136,705	0	0	4,136,705	(82,734)	(82,734)	0	(165,468)	3,971,237
12	1611	Computer Software (Formally known as Account 1925)	2,348,223	300,000	0	2,648,223	(1,688,167)	(367,627)	0	(2,055,793)	592,430
CEC	1612	Land Rights (Formally known as Account 1906)	0	0	0	0	0	0	0	0	0
N/A	1805	Land	293,875	0	0	293,875	0	0	0	0	293,875
47	1808	Buildings	5,711,005	325,000	0	6,036,005	(652,093)	(106,628)	0	(758,721)	5,277,284
13	1810	Leasehold Improvements	0	0	0	0	0	0	0	0	0
47	1815	Transformer Station Equipment >50 kV	0	0	0	0	0	0	0	0	0
47	1820	Distribution Station Equipment <50 kV	27,046,197	139,600	(125,000)	27,060,797	(9,524,185)	(604,774)	113,125	(10,015,834)	17,044,963
47	1825	Storage Battery Equipment	0	0	0	0	0	0	0	0	0
47	1830	Poles, Towers & Fixtures	50,321,585	3,969,164	(750,000)	53,540,749	(15,040,340)	(934,581)	678,750	(15,296,170)	38,244,579
47	1835	Overhead Conductors & Devices	25,691,581	2,426,871	(950,000)	27,168,452	(9,090,521)	(460,170)	859,750	(8,690,941)	18,477,511
47	1840	Underground Conduit	0	0	0	0	0	0	0	0	0
47	1845	Underground Conductors & Devices	58,204,657	4,162,075	(750,000)	61,616,733	(18,895,872)	(1,319,592)	678,750	(19,536,715)	42,080,018
47	1850	Line Transformers	64,189,443	4,228,100	(100,000)	68,317,543	(33,233,709)	(1,134,921)	90,500	(34,278,130)	34,039,413
47	1855	Services (Overhead & Underground)	0	0	0	0	0	0	0	0	0
47	1860	Meters	13,761,150	412,500	(200,000)	13,973,650	(8,772,862)	(860,581)	181,000	(9,452,443)	4,521,207
47	1860	Meters (Smart Meters)	0	480,900	0	480,900	0	0	0	0	480,900
N/A	1905	Land	0	0	0	0	0	0	0	0	0
47	1908	Buildings & Fixtures	0	0	0	0	0	0	0	0	0
13	1910	Leasehold Improvements	1,097,705	280,000	0	1,377,705	(1,131,292)	(76,925)	0	(1,208,218)	169,487
8	1915	Office Furniture & Equipment (10 years)	0	0	0	0	0	0	0	0	0
8	1915	Office Furniture & Equipment (5 years)	800,129	0	0	800,129	(712,419)	0	0	(712,419)	87,710
10	1920	Computer Equipment - Hardware	3,084,226	971,500	0	4,055,726	(2,676,363)	(342,132)	0	(3,018,494)	1,037,232
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	0	0	0	0	0	0	0	0	0
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	0	0	0	0	0	0	0	0	0
10	1930	Transportation Equipment	5,106,219	545,000	(50,000)	5,601,219	(3,242,183)	(416,998)	45,250	(3,613,931)	1,987,288
8	1935	Stores Equipment	30,767	60,000	0	90,767	(24,962)	(20,887)	0	(45,849)	44,917
8	1940	Tools, Shop & Garage Equipment	2,793,042	0	0	2,793,042	(2,675,308)	(85,858)	0	(2,761,166)	31,876
8	1945	Measurement & Testing Equipment	1,313,545	0	0	1,313,545	(766,268)	(51,078)	0	(817,347)	496,198
8	1950	Power Operated Equipment	0	0	0	0	0	0	0	0	0
8	1955	Communications Equipment	611,287	250,000	0	861,287	(439,720)	(47,170)	0	(486,890)	374,397
8	1955	Communication Equipment (Smart Meters)	0	0	0	0	0	0	0	0	0
8	1960	Miscellaneous Equipment	242,998	0	0	242,998	(105,552)	0	0	(105,552)	137,445
47	1970	Load Management Controls Customer Premises	107,035	0	0	107,035	(107,035)	0	0	(107,035)	0
47	1975	Load Management Controls Utility Premises	2,366,234	0	0	2,366,234	(1,500,683)	(164,721)	0	(1,665,404)	700,830
47	1980	System Supervisor Equipment	293,582	0	0	293,582	(293,582)	0	0	(293,582)	0
47	1985	Miscellaneous Fixed Assets	0	0	0	0	0	0	0	0	0
47	1990	Other Tangible Property	0	0	0	0	0	0	0	0	0
47	1995	Contributions & Grants	(49,648,616)		0	(49,648,616)	13,674,087	1,113,271	0	14,787,358	(34,861,258)
47	2440	Deferred Revenue ⁵	0	(1,958,057)		(1,958,057)	0	21,756	0	21,756	(1,936,301)
	2005	Property Under Finance Lease ⁷	0			0				0	0
		Sub-Total	219,902,574	16,592,654	(2,925,000)	233,570,228	(96,981,763)	(5,942,352)	2,647,125	(100,276,990)	133,293,239
		Less Socialized Renewable Energy Generation Investments (input as negative)				0				0	0
		Less Other Non Rate-Regulated Utility Assets (input as negative)				0				0	0
		Total PP&E	219,902,574	16,592,654	(2,925,000)	233,570,228	(96,981,763)	(5,942,352)	2,647,125	(100,276,990)	133,293,239
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶									
		Total					-\$	5,942,352			
Less: Fully Allocated Depreciation											
10		Transportation									
8		Stores Equipment									
47		Deferred Revenue							\$	21,756	
							Net Depreciation	-\$	5,964,108		

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	
	1609	Capital Contributions Paid	0	4,136,705	0	4,136,705		(82,734)	0	(82,734)	4,053,971
12	1611	Computer Software (Formally known as Account 1925)	2,383,020	175,658	(210,454)	2,348,223	(1,698,422)	(200,199)	210,454	(1,688,167)	660,057
CEC	1612	Land Rights (Formally known as Account 1906)	0	0	0	0	0	0	0	0	0
N/A	1805	Land	293,875	0	0	293,875	0	0	0	0	293,875
47	1808	Buildings	5,314,251	396,754	0	5,711,005	(582,188)	(69,905)	0	(652,093)	5,058,912
13	1810	Leasehold Improvements	0	0	0	0	0	0	0	0	0
47	1815	Transformer Station Equipment >50 kV	0	0	0	0	0	0	0	0	0
47	1820	Distribution Station Equipment <50 kV	27,521,921	(52,040)	(423,685)	27,046,197	(9,354,728)	(572,635)	403,178	(9,524,185)	17,522,012
47	1825	Storage Battery Equipment	0	0	0	0	0	0	0	0	0
47	1830	Poles, Towers & Fixtures	45,900,692	7,579,626	(3,158,733)	50,321,585	(16,592,905)	(866,269)	2,418,834	(15,040,340)	35,281,245
47	1835	Overhead Conductors & Devices	24,175,735	2,494,435	(978,589)	25,691,581	(9,484,577)	(324,491)	718,546	(9,090,521)	16,601,060
47	1840	Underground Conduit	0	0	0	0	0	0	0	0	0
47	1845	Underground Conductors & Devices	45,983,665	8,146,716	4,074,276	58,204,657	(14,370,786)	(1,389,602)	(3,135,484)	(18,895,872)	39,308,785
47	1850	Line Transformers	61,207,796	4,594,038	(1,612,391)	64,189,443	(33,661,139)	(1,152,831)	1,580,261	(33,233,709)	30,955,734
47	1855	Services (Overhead & Underground)	0	0	0	0	0	0	0	0	0
47	1860	Meters	13,315,521	1,071,723	(626,093)	13,761,150	(8,272,940)	(1,003,435)	503,513	(8,772,862)	4,988,288
47	1860	Meters (Smart Meters)	0	0	0	0	0	0	0	0	0
N/A	1905	Land	0	0	0	0	0	0	0	0	0
47	1908	Buildings & Fixtures	0	0	0	0	0	0	0	0	0
13	1910	Leasehold Improvements	1,097,705	0	0	1,097,705	(1,093,661)	(37,631)	0	(1,131,292)	(33,588)
8	1915	Office Furniture & Equipment (10 years)	0	0	0	0	0	0	0	0	0
8	1915	Office Furniture & Equipment (5 years)	785,630	17,506	(3,007)	800,129	(713,462)	(12,057)	13,100	(712,419)	87,710
10	1920	Computer Equipment - Hardware	3,234,250	148,154	(298,177)	3,084,226	(2,781,714)	(192,826)	298,177	(2,676,363)	407,864
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	0	0	0	0	0	0	0	0	0
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	0	0	0	0	0	0	0	0	0
10	1930	Transportation Equipment	4,969,390	340,672	(203,843)	5,106,219	(3,063,499)	(382,527)	203,843	(3,242,183)	1,864,036
8	1935	Stores Equipment	24,516	6,251	0	30,767	(24,516)	(446)	0	(24,962)	5,804
8	1940	Tools, Shop & Garage Equipment	2,745,564	105,949	(58,471)	2,793,042	(2,578,754)	(155,002)	58,447	(2,675,308)	117,734
8	1945	Measurement & Testing Equipment	1,154,950	158,594	0	1,313,545	(632,647)	(133,621)	0	(766,268)	547,276
8	1950	Power Operated Equipment	0	0	0	0	0	0	0	0	0
8	1955	Communications Equipment	611,287	0	0	611,287	(404,550)	(35,170)	0	(439,720)	171,567
8	1955	Communication Equipment (Smart Meters)	0	0	0	0	0	0	0	0	0
8	1960	Miscellaneous Equipment	187,684	55,314	0	242,998	(64,575)	(40,977)	0	(105,552)	137,445
	1970	Load Management Controls Customer Premises	107,035	0	0	107,035	(107,035)	0	0	(107,035)	0
47	1975	Load Management Controls Utility Premises	2,306,870	59,364	0	2,366,234	(1,317,493)	(183,189)	0	(1,500,683)	865,551
47	1980	System Supervisor Equipment	293,582	0	0	293,582	(293,582)	0	0	(293,582)	0
47	1985	Miscellaneous Fixed Assets	0	0	0	0	0	0	0	0	0
47	1990	Other Tangible Property	0	0	0	0	0	0	0	0	0
47	1995	Contributions & Grants	(43,971,142)	(6,198,919)	521,445	(49,648,616)	12,541,117	1,228,234	(95,264)	13,674,087	(35,974,529)
47	2440	Deferred Revenue ⁵	0	0	0	0	0	0	0	0	0
	2005	Property Under Finance Lease ⁷	0	0	0	0	0	0	0	0	0
		Sub-Total	199,643,798	23,236,499	(2,977,723)	219,902,574	(94,552,055)	(5,607,313)	3,177,606	(96,981,763)	122,920,811
		Less Socialized Renewable Energy Generation Investments (input as negative)				0				0	0
		Less Other Non Rate-Regulated Utility Assets (input as negative)				0				0	0
		Total PP&E	199,643,798	23,236,499	(2,977,723)	219,902,574	(94,552,055)	(5,607,313)	3,177,606	(96,981,763)	122,920,811
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶									
		Total					-\$	5,607,313			

Less: Fully Allocated Depreciation

10	Transportation	
8	Stores Equipment	
47	Deferred Revenue	
Net Depreciation		-\$ 5,607,313

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	
	1609	Capital Contributions Paid				0				0	0
12	1611	Computer Software (Formally known as Account 1925)	2,033,570	349,450		2,383,020	(1,487,872)	(210,550)		(1,698,422)	684,598
CEC	1612	Land Rights (Formally known as Account 1906)				0	0			0	0
N/A	1805	Land	293,875			293,875	0			0	293,875
47	1808	Buildings	757,060	4,557,190		5,314,251	(528,144)	(54,043)		(582,188)	4,732,063
13	1810	Leasehold Improvements				0	0			0	0
47	1815	Transformer Station Equipment >50 kV				0	0			0	0
47	1820	Distribution Station Equipment <50 kV	23,959,895	3,562,026		27,521,921	(8,796,026)	(558,702)		(9,354,728)	18,167,193
47	1825	Storage Battery Equipment				0	0			0	0
47	1830	Poles, Towers & Fixtures	45,664,238	236,454		45,900,692	(15,786,088)	(806,817)		(16,592,905)	29,307,787
47	1835	Overhead Conductors & Devices	23,405,911	769,824		24,175,735	(9,133,531)	(351,046)		(9,484,577)	14,691,158
47	1840	Underground Conduit				0	0			0	0
47	1845	Underground Conductors & Devices	44,568,318	3,788,129	(2,372,782)	45,983,665	(15,046,223)	(1,310,794)	1,986,230	(14,370,786)	31,612,879
47	1850	Line Transformers	59,310,192	1,897,603		61,207,796	(32,646,771)	(1,014,368)		(33,661,139)	27,546,657
47	1855	Services (Overhead & Underground)				0	0			0	0
47	1860	Meters	12,650,290	665,231		13,315,521	(7,314,649)	(958,291)		(8,272,940)	5,042,581
47	1860	Meters (Smart Meters)				0	0			0	0
N/A	1905	Land				0	0			0	0
47	1908	Buildings & Fixtures				0	0			0	0
13	1910	Leasehold Improvements	1,097,705			1,097,705	(978,849)	(114,812)		(1,093,661)	4,044
8	1915	Office Furniture & Equipment (10 years)				0	0			0	0
8	1915	Office Furniture & Equipment (5 years)	760,788	24,843		785,630	(703,087)	(10,375)		(713,462)	72,168
10	1920	Computer Equipment - Hardware	2,809,023	425,227		3,234,250	(2,620,850)	(160,864)		(2,781,714)	452,536
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				0	0			0	0
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)				0	0			0	0
10	1930	Transportation Equipment	4,835,403	368,394	(234,407)	4,969,390	(2,947,910)	(349,996)	234,407	(3,063,499)	1,905,891
8	1935	Stores Equipment	24,516			24,516	(24,516)			(24,516)	0
8	1940	Tools, Shop & Garage Equipment	2,681,779	63,786		2,745,565	(2,492,414)	(86,339)		(2,578,754)	166,811
8	1945	Measurement & Testing Equipment	1,056,031	98,920		1,154,950	(520,214)	(112,433)		(632,647)	522,303
8	1950	Power Operated Equipment				0	0			0	0
8	1955	Communications Equipment	594,489	16,798		611,287	(370,220)	(34,330)		(404,550)	206,737
8	1955	Communication Equipment (Smart Meters)				0	0			0	0
8	1960	Miscellaneous Equipment	176,300	11,384		187,684	(55,689)	(8,886)		(64,575)	123,109
47	1970	Load Management Controls Customer Premises	107,035			107,035	(107,035)			(107,035)	0
47	1975	Load Management Controls Utility Premises	2,276,527	30,343		2,306,870	(1,236,547)	(80,947)		(1,317,493)	989,377
47	1980	System Supervisor Equipment	293,582			293,582	(293,582)			(293,582)	0
47	1985	Miscellaneous Fixed Assets				0	0			0	0
47	1990	Other Tangible Property				0	0			0	0
47	1995	Contributions & Grants	(40,062,894)	(3,908,248)		(43,971,142)	11,299,111	1,242,006		12,541,117	(31,430,025)
47	2440	Deferred Revenue ⁵				0				0	0
	2005	Property Under Finance Lease ⁷				0				0	0
		Sub-Total	189,293,634	12,957,354	(2,607,189)	199,643,799	(91,791,105)	(4,981,587)	2,220,637	(94,552,055)	105,091,744
		Less Socialized Renewable Energy Generation Investments (input as negative)				0				0	0
		Less Other Non Rate-Regulated Utility Assets (input as negative)				0				0	0
		Total PP&E	189,293,634	12,957,354	(2,607,189)	199,643,799	(91,791,105)	(4,981,587)	2,220,637	(94,552,055)	105,091,744
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶									
		Total					-\$	4,981,587			

Less: Fully Allocated Depreciation

10		Transportation	
8		Stores Equipment	
47		Deferred Revenue	
		Net Depreciation	-\$ 4,981,587

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	
	1609	Capital Contributions Paid				0				0	0
12	1611	Computer Software (Formally known as Account 1925)	2,945,295	(911,725)		2,033,570	(1,789,471)	301,600		(1,487,872)	545,698
CEC	1612	Land Rights (Formally known as Account 1906)	0			0	0			0	0
N/A	1805	Land	293,875			293,875	0			0	293,875
47	1808	Buildings	757,060			757,060	(515,443)	(12,701)		(528,144)	228,916
13	1810	Leasehold Improvements	0			0	0			0	0
47	1815	Transformer Station Equipment >50 kV	0			0	0			0	0
47	1820	Distribution Station Equipment <50 kV	22,812,799	1,147,096		23,959,895	(8,232,054)	(563,973)		(8,796,026)	15,163,869
47	1825	Storage Battery Equipment	0			0	0			0	0
47	1830	Poles, Towers & Fixtures	43,408,323	2,255,915		45,664,238	(15,087,981)	(698,107)		(15,786,088)	29,878,150
47	1835	Overhead Conductors & Devices	22,563,575	842,336		23,405,911	(8,828,610)	(304,921)		(9,133,531)	14,272,380
47	1840	Underground Conduit	0			0	0			0	0
47	1845	Underground Conductors & Devices	45,719,492	1,686,248	(2,837,421)	44,568,319	(16,387,032)	(927,665)	2,268,474	(15,046,223)	29,522,096
47	1850	Line Transformers	57,772,234	1,537,958		59,310,192	(31,794,108)	(852,663)		(32,646,771)	26,663,421
47	1855	Services (Overhead & Underground)	0			0	0			0	0
47	1860	Meters	12,271,561	378,729		12,650,290	(6,334,160)	(980,489)		(7,314,649)	5,335,641
47	1860	Meters (Smart Meters)	0			0	0			0	0
N/A	1905	Land	0			0	0			0	0
47	1908	Buildings & Fixtures	0			0	0			0	0
13	1910	Leasehold Improvements	1,099,086	(1,382)		1,097,705	(868,320)	(110,530)		(978,849)	118,855
8	1915	Office Furniture & Equipment (10 years)	0			0	0			0	0
8	1915	Office Furniture & Equipment (5 years)	750,138	10,649		760,788	(695,385)	(7,702)		(703,087)	57,701
10	1920	Computer Equipment - Hardware	2,732,523	76,501		2,809,023	(2,531,524)	(89,325)		(2,620,850)	188,174
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	0			0	0			0	0
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	0			0	0			0	0
10	1930	Transportation Equipment	4,637,998	503,173	(305,768)	4,835,403	(2,910,284)	(343,394)	305,768	(2,947,910)	1,887,493
8	1935	Stores Equipment	24,516			24,516	(24,516)			(24,516)	0
8	1940	Tools, Shop & Garage Equipment	2,650,985	30,794		2,681,779	(2,269,594)	(222,820)		(2,492,414)	189,365
8	1945	Measurement & Testing Equipment	920,147	135,884		1,056,031	(407,313)	(112,901)		(520,214)	535,817
8	1950	Power Operated Equipment	0			0	0			0	0
8	1955	Communications Equipment	551,919	42,570		594,489	(338,858)	(31,362)		(370,220)	224,269
8	1955	Communication Equipment (Smart Meters)	0			0	0			0	0
8	1960	Miscellaneous Equipment	176,300			176,300	(33,186)	(22,503)		(55,689)	120,611
47	1970	Load Management Controls Customer Premises	107,035			107,035	(107,035)			(107,035)	0
47	1975	Load Management Controls Utility Premises	1,021,693	1,254,834		2,276,527	(1,030,875)	(205,672)		(1,236,547)	1,039,981
47	1980	System Supervisor Equipment	293,582			293,582	(293,582)			(293,582)	0
47	1985	Miscellaneous Fixed Assets	0			0	0			0	0
47	1990	Other Tangible Property	0			0	0			0	0
47	1995	Contributions & Grants	(38,950,631)	(1,112,263)		(40,062,894)	10,477,714	821,397		11,299,111	(28,763,783)
47	2440	Deferred Revenue ⁵				0				0	0
	2005	Property Under Finance Lease ⁷				0				0	0
		Sub-Total	184,559,507	7,877,316	(3,143,189)	189,293,635	(90,001,618)	(4,363,729)	2,574,242	(91,791,105)	97,502,530
		Less Socialized Renewable Energy Generation Investments (input as negative)				0				0	0
		Less Other Non Rate-Regulated Utility Assets (input as negative)				0				0	0
		Total PP&E	184,559,507	7,877,316	(3,143,189)	189,293,635	(90,001,618)	(4,363,729)	2,574,242	(91,791,105)	97,502,530
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶									
		Total					-\$	4,363,729			

10		Transportation	Less: Fully Allocated Depreciation	
8		Stores Equipment	Transportation	
47		Deferred Revenue	Stores Equipment	
			Deferred Revenue	
			Net Depreciation	-\$ 4,363,729

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	
	1609	Capital Contributions Paid				0				0	0
12	1611	Computer Software (Formally known as Account 1925)	1,978,942	966,353		2,945,295	(1,588,248)	(201,223)		(1,789,471)	1,155,824
CEC	1612	Land Rights (Formally known as Account 1906)				0				0	0
N/A	1805	Land	293,875			293,875				0	293,875
47	1808	Buildings	757,060			757,060	(502,709)	(12,734)		(515,443)	241,617
13	1810	Leasehold Improvements				0				0	0
47	1815	Transformer Station Equipment >50 kV				0				0	0
47	1820	Distribution Station Equipment <50 kV	22,019,408	793,391		22,812,799	(7,703,809)	(528,245)		(8,232,054)	14,580,745
47	1825	Storage Battery Equipment				0				0	0
47	1830	Poles, Towers & Fixtures	40,865,217	2,543,106		43,408,323	(14,371,010)	(716,971)		(15,087,981)	28,320,341
47	1835	Overhead Conductors & Devices	21,489,140	1,074,435		22,563,575	(8,390,996)	(378,472)	(59,142)	(8,828,610)	13,734,965
47	1840	Underground Conduit				0				0	0
47	1845	Underground Conductors & Devices	46,068,893	3,313,949	(3,663,350)	45,719,492	(18,713,540)	(906,245)	3,232,753	(16,387,032)	29,332,460
47	1850	Line Transformers	57,257,873	514,361		57,772,234	(30,851,599)	(934,239)	(8,270)	(31,794,108)	25,978,127
47	1855	Services (Overhead & Underground)				0				0	0
47	1860	Meters	11,502,732	768,829		12,271,561	(5,488,315)	(845,844)		(6,334,160)	5,937,401
47	1860	Meters (Smart Meters)				0				0	0
N/A	1905	Land				0				0	0
47	1908	Buildings & Fixtures				0				0	0
13	1910	Leasehold Improvements	1,048,485	50,601		1,099,086	(776,413)	(91,907)		(868,320)	230,767
8	1915	Office Furniture & Equipment (10 years)				0				0	0
8	1915	Office Furniture & Equipment (5 years)	734,382	15,756		750,138	(687,632)	(7,753)		(695,385)	54,753
10	1920	Computer Equipment - Hardware	2,657,819	74,704		2,732,523	(2,462,945)	(68,580)		(2,531,524)	200,998
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				0				0	0
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)				0				0	0
10	1930	Transportation Equipment	4,688,340	(50,342)		4,637,998	(2,736,834)	(173,451)		(2,910,284)	1,727,714
8	1935	Stores Equipment	24,516			24,516	(24,516)			(24,516)	0
8	1940	Tools, Shop & Garage Equipment	2,635,856	15,129		2,650,985	(2,186,121)	(83,450)	(24)	(2,269,594)	381,391
8	1945	Measurement & Testing Equipment	852,897	67,250		920,147	(367,952)	(39,361)		(407,313)	512,834
8	1950	Power Operated Equipment				0				0	0
8	1955	Communications Equipment	418,132	133,787		551,919	(316,313)	(22,545)		(338,858)	213,061
8	1955	Communication Equipment (Smart Meters)				0				0	0
8	1960	Miscellaneous Equipment	176,300			176,300	(114,137)	(13,031)	93,982	(33,186)	143,114
47	1970	Load Management Controls Customer Premises	107,035			107,035	(107,035)			(107,035)	0
47	1975	Load Management Controls Utility Premises	1,021,693			1,021,693	(1,013,381)	(17,494)		(1,030,875)	(9,182)
47	1980	System Supervisor Equipment	293,582			293,582	(293,582)			(293,582)	0
47	1985	Miscellaneous Fixed Assets				0				0	0
47	1990	Other Tangible Property				0				0	0
47	1995	Contributions & Grants	(37,866,470)	(1,084,162)		(38,950,631)	9,755,769	721,945		10,477,714	(28,472,917)
47	2440	Deferred Revenue ⁵				0				0	0
	2005	Property Under Finance Lease ⁷				0				0	0
		Sub-Total	179,025,710	9,197,148	(3,663,350)	184,559,507	(88,941,318)	(4,319,599)	3,259,299	(90,001,618)	94,557,889
		Less Socialized Renewable Energy Generation Investments (input as negative)				0				0	0
		Less Other Non Rate-Regulated Utility Assets (input as negative)				0				0	0
		Total PP&E	179,025,710	9,197,148	(3,663,350)	184,559,507	(88,941,318)	(4,319,599)	3,259,299	(90,001,618)	94,557,889
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶									
		Total					-\$	4,319,599			

10		Transportation	Less: Fully Allocated Depreciation	
8		Stores Equipment	Transportation	
47		Deferred Revenue	Stores Equipment	
			Deferred Revenue	
			Net Depreciation	(4,319,599)

Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Accounting Standard MIFRS
Year 2015

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance	Additions	Disposals ⁶	Closing Balance	
	1609	Capital Contributions Paid				0				0	0
12	1611	Computer Software (Formally known as Account 1925)	1,635,177	343,765	0	1,978,942	(1,310,482)	(277,766)	0	(1,588,248)	390,694
CEC	1612	Land Rights (Formally known as Account 1906)	0	0	0	0	0	0	0	0	0
N/A	1805	Land	293,875	0	0	293,875	0	0	0	0	293,875
47	1808	Buildings	757,060	0	0	757,060	(402,652)	(100,057)	0	(502,709)	254,351
13	1810	Leasehold Improvements	0	0	0	0	0	0	0	0	0
47	1815	Transformer Station Equipment >50 kV	0	0	0	0	0	0	0	0	0
47	1820	Distribution Station Equipment <50 kV	20,222,771	1,796,637	0	22,019,408	(7,244,493)	(459,317)	0	(7,703,809)	14,315,599
47	1825	Storage Battery Equipment	0	0	0	0	0	0	0	0	0
47	1830	Poles, Towers & Fixtures	37,066,586	3,884,554	(85,923)	40,865,217	(13,763,748)	(632,648)	25,386	(14,371,010)	26,494,207
47	1835	Overhead Conductors & Devices	20,172,980	1,411,557	(95,396)	21,489,140	(8,060,508)	(389,630)	59,142	(8,390,996)	13,098,145
47	1840	Underground Conduit	0	0	0	0	0	0	0	0	0
47	1845	Underground Conductors & Devices	42,583,175	3,488,118	(2,400)	46,068,893	(17,997,606)	(717,094)	1,160	(18,713,540)	27,355,353
47	1850	Line Transformers	54,803,906	2,470,741	(16,774)	57,257,873	(30,017,345)	(842,524)	8,270	(30,851,599)	26,406,274
47	1855	Services (Overhead & Underground)	0	0	0	0	0	0	0	0	0
47	1860	Meters	10,994,352	508,381	0	11,502,732	(4,698,586)	(789,729)	0	(5,488,315)	6,014,417
47	1860	Meters (Smart Meters)	0	0	0	0	0	0	0	0	0
N/A	1905	Land	0	0	0	0	0	0	0	0	0
47	1908	Buildings & Fixtures	0	0	0	0	0	0	0	0	0
13	1910	Leasehold Improvements	935,261	113,225	0	1,048,485	(648,874)	(127,539)	0	(776,413)	272,072
8	1915	Office Furniture & Equipment (10 years)	0	0	0	0	0	0	0	0	0
8	1915	Office Furniture & Equipment (5 years)	722,938	11,444	0	734,382	(680,844)	(6,788)	0	(687,632)	46,750
10	1920	Computer Equipment - Hardware	2,601,787	56,032	0	2,657,819	(2,338,763)	(124,182)	0	(2,462,945)	194,874
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	0	0	0	0	0	0	0	0	0
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	0	0	0	0	0	0	0	0	0
10	1930	Transportation Equipment	4,188,041	500,300	0	4,688,340	(2,447,868)	(288,966)	0	(2,736,834)	1,951,507
8	1935	Stores Equipment	24,516	0	0	24,516	(24,516)	0	0	(24,516)	0
8	1940	Tools, Shop & Garage Equipment	2,398,523	237,357	(24)	2,635,856	(2,045,969)	(140,176)	24	(2,186,121)	449,735
8	1945	Measurement & Testing Equipment	510,303	342,593	0	852,897	(318,938)	(49,014)	0	(367,952)	484,945
8	1950	Power Operated Equipment	0	0	0	0	0	0	0	0	0
8	1955	Communications Equipment	418,132	0	0	418,132	(300,459)	(15,854)	0	(316,313)	101,819
8	1955	Communication Equipment (Smart Meters)	0	0	0	0	0	0	0	0	0
8	1960	Miscellaneous Equipment	162,391	13,909	0	176,300	(100,288)	(13,848)	0	(114,137)	62,163
47	1970	Load Management Controls Customer Premises	107,035	0	0	107,035	(107,035)	0	0	(107,035)	0
47	1975	Load Management Controls Utility Premises	1,021,693	0	0	1,021,693	(794,724)	(218,656)	0	(1,013,381)	8,313
47	1980	System Supervisor Equipment	293,582	0	0	293,582	(293,583)	0	0	(293,583)	(1)
47	1985	Miscellaneous Fixed Assets	0	0	0	0	0	0	0	0	0
47	1990	Other Tangible Property	0	0	0	0	0	0	0	0	0
47	1995	Contributions & Grants	(34,542,546)	(3,323,924)	0	(37,866,470)	8,955,095	800,674	0	9,755,769	(28,110,701)
47	2440	Deferred Revenue ⁵	0	0	0	0	0	0	0	0	0
	2005	Property Under Finance Lease ⁷	0	0	0	0	0	0	0	0	0
		Sub-Total	167,371,538	11,854,688	(200,517)	179,025,709	(84,642,184)	(4,393,116)	93,982	(88,941,318)	90,084,391
		Less Socialized Renewable Energy Generation Investments (input as negative)				0				0	0
		Less Other Non Rate-Regulated Utility Assets (input as negative)				0				0	0
		Total PP&E	167,371,538	11,854,688	(200,517)	179,025,709	(84,642,184)	(4,393,116)	93,982	(88,941,318)	90,084,391
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶									
		Total					-\$	4,393,116			

10		Transportation	Less: Fully Allocated Depreciation	
8		Stores Equipment	Transportation	
47		Deferred Revenue	Stores Equipment	
			Deferred Revenue	
			Net Depreciation	-\$ 4,393,116

Appendix 2-BB
Service Life Comparison
Table F-1 from Kinetrics Report¹

		Asset Details				Useful Life			USoA Account Number	USoA Account Description	Current		Proposed		Outside Range of Min, Max TUL?	
Parent*	#	Category Component Type				MIN UL	TUL	MAX UL			Years	Rate	Years	Rate	Below Min TUL	Above Max TUL
OH	1	Fully Dressed Wood Poles	Overall		35	45	75	1830	Poles, Towers and Fixtures	45	2%	45	2%	No	No	
			Cross Arm	Wood	20	40	55	1830	Poles, Towers and Fixtures	40	3%	40	3%	No	No	
				Steel	30	70	95									
	2	Fully Dressed Concrete Poles	Overall		50	60	80	1830	Poles, Towers and Fixtures	60	2%	60	2%	No	No	
			Cross Arm	Wood	20	40	55	1830	Poles, Towers and Fixtures	40	3%	40	3%	No	No	
				Steel	30	70	95									
	3	Fully Dressed Steel Poles	Overall		60	60	80									
			Cross Arm	Wood	20	40	55									
				Steel	30	70	95									
	4	OH Line Switch				30	45	55	1835	Overhead Conductors and Devices	40	3%	40	3%	No	No
	5	OH Line Switch Motor				15	25	25								
	6	OH Line Switch RTU				15	20	20								
7	OH Integral Switches				35	45	60	1835	Overhead Conductors and Devices	45	2%	45	2%	No	No	
8	OH Conductors				50	60	75	1835	Overhead Conductors and Devices	45	2%	45	2%	Yes	No	
9	OH Transformers & Voltage Regulators				30	40	60	1850	Line Transformers	40	3%	40	3%	No	No	
10	OH Shunt Capacitor Banks				25	30	40									
11	Reclosers				25	40	55									
TS & MS	12	Power Transformers	Overall		30	45	60	1820	Distribution Station Equipment	45	2%	45	2%	No	No	
			Bushing		10	20	30									
				Tap Changer		20	30	60								
	13	Station Service Transformer				30	45	55	1820	Distribution Station Equipment	40	3%	40	3%	No	No
	14	Station Grounding Transformer				30	40	40								
	15	Station DC System	Overall		10	20	30									
			Battery Bank		10	15	15									
				Charger		20	20	30								
	16	Station Metal Clad Switchgear	Overall		30	40	60	1820	Distribution Station Equipment	40	3%	40	3%	No	No	
			Removable Breaker		25	40	60									
	17	Station Independent Breakers				35	45	65	1820	Distribution Station Equipment	40	3%	40	3%	No	No
	18	Station Switch				30	50	60	1820	Distribution Station Equipment	50	2%	50	2%	No	No
	19	Electromechanical Relays				25	35	50	1820	Distribution Station Equipment	35	3%	35	3%	No	No
	20	Solid State Relays				10	30	45								
	21	Digital & Numeric Relays				15	20	20								
22	Rigid Busbars				30	55	60									
23	Steel Structure				35	50	90									
UG	24	Primary Paper Insulated Lead Covered (PILC) Cables				60	65	75								
	25	Primary Ethylene-Propylene Rubber (EPR) Cables				20	25	25								
	26	Primary Non-Tree Retardant (TR) Cross Linked Polyethylene (XLPE) Cables Direct Buried				20	25	30								
		Primary Non-TR XLPE Cables in Duct				20	25	30								
	30	Secondary PILC Cables				70	75	80								
	31	Secondary Cables Direct Buried				25	35	40	1845	Underground Conductors and Devices	42.5	2%	42.5	2%	No	Yes
	32	Secondary Cables in Duct				35	40	60	1845	Underground Conductors and Devices	40	3%	40	3%	No	No
	33	Network Tranformers	Overall		20	35	50									
			Protector		20	35	40									
	34	Pad-Mounted Transformers				25	40	45	1850	Line Transformers	40	3%	40	3%	No	No
	35	Submersible/Vault Transformers				25	35	45	1850	Line Transformers	35	3%	35	3%	No	No
	36	UG Foundation				35	55	70	1845&1850	Underground Conductors and Devices	55	2%	55	2%	No	No
	37	UG Vaults	Overall		40	60	80	1850	Line Transformers	60	2%	60	2%	No	No	
			Roof		20	30	45									
	38	UG Vault Switches				20	35	50	1845	Underground Conductors and Devices	35	3%	35	3%	No	No
	39	Pad-Mounted Switchgear				20	30	45	1845	Underground Conductors and Devices	30	3%	30	3%	No	No
	40	Ducts				30	50	85	1845	Underground Conductors and Devices	50	2%	50	2%	No	No
41	Concrete Encased Duct Banks				35	55	80	1845	Underground Conductors and Devices	55	2%	55	2%	No	No	
42	Cable Chambers				50	60	80									
S	43	Remote SCADA				15	20	30	1975	Load Management Controls - Utility Premis	8	13%	8	13%	Yes	No

Table F-2 from Kinetrics Report¹

	Asset Details		Useful Life Range		USoA Account Number	USoA Account Description	Current		Proposed		Outside Range of Min, Max TUL?	
#	Category Component Type						Years	Rate	Years	Rate	Below Min Range	Above Max Range
1	Office Equipment		5	15	1955&1960	Communication & Misc. Equipment	10	10%	10	10%	No	No
2	Vehicles	Trucks & Buckets	5	15	1930	Transportation Equipment	10	10%	10	10%	No	No
		Trailers	5	20	1930	Transportation Equipment	12	8%	12	8%	No	No
		Vans	5	10	1930	Transportation Equipment	8	13%	8	13%	No	No
3	Administrative Buildings		50	75			Lease dependent					
4	Leasehold Improvements		Lease dependent		1910	Leasehold Improvements	Lease dependent					
5	Station Buildings	Station Buildings	50	75	1808	Buildings and Fixtures	62	2%	62	2%	No	No
		Parking	25	30	1808	Buildings and Fixtures	27.5	4%	27.5	4%	No	No
		Fence	25	60	1808	Buildings and Fixtures	42	2%	42	2%	No	No
		Roof	20	30	1808	Buildings and Fixtures	25	4%	25	4%	No	No
6	Computer Equipment	Hardware	3	5	1920	Computer Equipment - Hardware	4	25%	4	25%	No	No
		Software	2	5	1611	Computer Software	3	33%	3	33%	No	No
7	Equipment	Power Operated	5	10								
		Stores	5	10								
		Tools, Shop, Garage Equipment	5	10	1940	Tools, Shop and Garage Equipment	7	14%	7	14%	No	No
		Measurement & Testing Equipment	5	10	1945	Measurement and Testing Equipment	7	14%	7	14%	No	No
8	Communication	Towers	60	70								
		Wireless	2	10								
9	Residential Energy Meters		25	35	1860	Meters	30	3%	30	3%	No	No
10	Industrial/Commercial Energy Meters		25	35	1860	Meters	30	3%	30	3%	No	No
11	Wholesale Energy Meters		15	30								
12	Current & Potential Transformer (CT & PT)		35	50	1860	Meters	42	2%	42	2%	No	No
13	Smart Meters		5	15	1860	Meters	10	10%	10	10%	No	No
14	Repeaters - Smart Metering		10	15								
15	Data Collectors - Smart Metering		15	20								

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

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

Appendix 2-C
Depreciation and Amortization Expense

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

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

2021		Book Values							Service Lives				Depreciation Expense					
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1) ¹	Less Fully Depreciated ⁷	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change ²	Less Fully Depreciated ⁸	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ³	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change ⁴	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions ⁵	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance ⁶
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1609	Capital Contributions Paid	\$ -	\$ -	\$ -	\$ 4,136,705	\$ -	\$ 4,136,705		-	0.00%	50.00	2.00%	\$ -	\$ 82,734	\$ -	\$ 82,734	\$ 82,734	-\$ 0
1611	Computer Software (Formally known as Account 1925)	\$ 349,811	\$ 349,811	\$ -	\$ 2,142,989	\$ 1,517,723	\$ 625,266	\$ 200,000	2.69	37.16%	3.00	33.33%	\$ -	\$ 208,422	\$ 33,333	\$ 241,755	\$ 232,891	-\$ 8,864
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1805	Land	\$ 293,875	\$ -	\$ 293,875	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1808	Buildings	\$ 349,774	\$ -	\$ 349,774	\$ 5,326,592	\$ -	\$ 5,326,592	\$ 100,000	24.57	4.07%	62.00	1.61%	\$ 14,236	\$ 85,913	\$ 806	\$ 100,955	\$ 109,429	\$ 8,474
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1820	Distribution Station Equipment <50 kV	\$ 7,715,028	\$ 2,100,822	\$ 5,614,206	\$ 13,978,562	\$ -	\$ 13,978,562	\$ 1,880,300	30.27	3.30%	42.50	2.35%	\$ 185,497	\$ 328,907	\$ 22,121	\$ 536,525	\$ 628,741	\$ 92,216
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1830	Poles, Towers & Fixtures	\$ 15,393,255	\$ 4,995,239	\$ 10,398,016	\$ 30,075,844	\$ -	\$ 30,075,844	\$ 2,709,830	39.84	2.51%	45.00	2.22%	\$ 260,996	\$ 668,352	\$ 30,109	\$ 959,457	\$ 1,007,784	\$ 48,327
1835	Overhead Conductors & Devices	\$ 8,783,977	\$ 3,170,151	\$ 5,613,826	\$ 13,154,768	\$ -	\$ 13,154,768	\$ 2,274,548	43.23	2.31%	45.00	2.22%	\$ 129,848	\$ 292,328	\$ 25,273	\$ 447,449	\$ 509,195	\$ 61,746
1840	Underground Conduit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1845	Underground Conductors & Devices	\$ 21,576,736	\$ 5,218,562	\$ 16,358,174	\$ 30,244,064	\$ -	\$ 30,244,064	\$ 4,028,875	32.54	3.07%	40.00	2.50%	\$ 502,737	\$ 756,102	\$ 50,361	\$ 1,309,200	\$ 1,327,104	\$ 17,904
1850	Line Transformers	\$ 19,978,411	\$ 2,854,279	\$ 17,124,132	\$ 21,972,710	\$ -	\$ 21,972,710	\$ 2,431,968	31.10	3.22%	40.00	2.50%	\$ 550,566	\$ 549,318	\$ 30,400	\$ 1,130,283	\$ 1,220,213	\$ 89,930
1855	Services (Overhead & Underground)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1860	Meters	\$ 164,287	\$ 3,090	\$ 161,197	\$ 2,107,596	\$ -	\$ 2,107,596	\$ 175,000	20.40	4.90%	30.00	3.33%	\$ 7,903	\$ 70,253	\$ 2,917	\$ 81,073	\$ 707,907	\$ 626,834
1860	Meters (Smart Meters)	\$ 6,971,136	\$ 4,529,183	\$ 2,441,953	\$ 3,587,488	\$ -	\$ 3,587,488	\$ 500,000	9.77	10.24%	10.00	10.00%	\$ 250,021	\$ 358,749	\$ 25,000	\$ 633,770		-\$ 633,770
1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	75.00	1.33%	\$ -	\$ -	\$ -	\$ -		\$ -
1910	Leasehold Improvements	\$ 483,613	\$ 483,613	\$ -	\$ 689,619	\$ 311,000	\$ 378,619	\$ 100,000	3.21	31.14%	3.00	33.33%	\$ -	\$ 126,206	\$ 16,667	\$ 142,873	\$ 132,360	-\$ 10,513
1915	Office Furniture & Equipment (10 years)	\$ -	\$ -	\$ -	\$ 24,843	\$ -	\$ 24,843	\$ -	-	0.00%	10.00	10.00%	\$ -	\$ 2,484	\$ -	\$ 2,484		-\$ 2,484
1915	Office Furniture & Equipment (5 years)	\$ 40,991	\$ 40,991	\$ 0	\$ 74,509	\$ 3,007	\$ 71,502	\$ -	4.88	20.51%	5.00	20.00%	\$ 0	\$ 14,300	\$ -	\$ 14,300		-\$ 14,300
1920	Computer Equipment - Hardware	\$ 46,413	\$ 46,413	\$ 0	\$ 1,924,898	\$ 503,278	\$ 1,421,620	\$ 1,412,000	2.66	37.56%	4.00	25.00%	\$ 0	\$ 355,405	\$ 176,500	\$ 531,905	\$ 576,275	\$ 44,370
1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ -	\$ -	\$ 277,930	\$ 151,111	\$ 126,819		-	0.00%	4.00	25.00%	\$ -	\$ 31,705	\$ -	\$ 31,705		-\$ 31,705
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	4.00	25.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1930	Transportation Equipment	\$ 932,682	\$ 932,682	\$ 0	\$ 3,682,962	\$ 457,388	\$ 3,225,574	\$ 530,000	9.24	10.82%	8.00	12.50%	\$ 0	\$ 403,197	\$ 33,125	\$ 436,322	\$ 419,194	-\$ 17,128
1935	Stores Equipment	\$ 288	\$ 288	\$ -	\$ 66,251	\$ -	\$ 66,251		1.00	99.98%	7.00	14.29%	\$ -	\$ 9,464	\$ -	\$ 9,464	\$ 26,887	\$ 17,423
1940	Tools, Shop & Garage Equipment	\$ 686,983	\$ 686,983	\$ -	\$ 656,917	\$ 319,555	\$ 337,362	\$ -	3.26	30.71%	7.00	14.29%	\$ -	\$ 48,195	\$ -	\$ 48,195	\$ 73,011	\$ 24,816
1945	Measurement & Testing Equipment	\$ 155,953	\$ 155,953	\$ -	\$ 888,985	\$ 535,600	\$ 353,385	\$ -	12.57	7.96%	7.00	14.29%	\$ -	\$ 50,484	\$ -	\$ 50,484	\$ 42,872	-\$ 7,612
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	10.00	10.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1955	Communications Equipment	\$ 15,187	\$ 15,187	\$ -	\$ 594,702	\$ -	\$ 594,702	\$ 150,000	2.83	35.30%	10.00	10.00%	\$ -	\$ 59,470	\$ 7,500	\$ 66,970	\$ 67,070	\$ 100
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1960	Miscellaneous Equipment	\$ 35,809	\$ 35,809	\$ -	\$ 147,431	\$ -	\$ 147,431	\$ -	2.20	45.38%	5.00	20.00%	\$ -	\$ 29,486	\$ -	\$ 29,486		-\$ 29,486
1970	Load Management Controls Customer Premises	\$ 70,871	\$ 70,871	\$ -	\$ -	\$ -	\$ -	\$ -	3.00	33.33%	8.00	12.50%	\$ -	\$ -	\$ -	\$ -		\$ -
1975	Load Management Controls Utility Premises	\$ 279,356	\$ 279,356	\$ -	\$ 1,344,541	\$ -	\$ 1,344,541	\$ -	12.00	8.33%	8.00	12.50%	\$ -	\$ 168,068	\$ -	\$ 168,068	\$ 169,674	\$ 1,606
1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1995	Contributions & Grants	-\$ 22,390,983	-\$ 5,424,230	-\$ 16,966,753	-\$ 22,786,394	-\$ 61,000	-\$ 22,725,394	-\$ 2,043,057	40.13	2.49%	45.00	2.22%	-\$ 422,759	-\$ 505,009	-\$ 22,701	-\$ 950,469	-\$ 1,182,558	-\$ 232,089
2005	Property Under Finance Lease			\$ -			\$ -			0.00%		0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
	Total	\$ 61,933,453	\$ 20,545,052	\$ 41,388,401	\$ 114,314,512	\$ 3,737,662	\$ 110,576,850	\$ 14,449,464					\$ 1,479,044	\$ 4,194,533	\$ 431,411	\$ 6,104,989	\$ 6,150,783	\$ 45,794

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

Notes:

- 1

This is the net book value of assets that existed as at the date of the utility's change in depreciation policies (i.e. as at Jan. 1, 2012 or Jan. 1, 2013). These assets are to be depreciated at the average remaining service life. This amount will not change in years subsequent to the date of the utility's change in depreciation policies. This column is expected to be used until the assets that existed as at the date of the utility's change in depreciation policies are fully depreciated.
- 2

This is the opening gross book value of assets that have been acquired after the date of the utility's change in depreciation policies (i.e. additions starting in 2012/2013 for those who changed policies Jan. 1, 2012/2013). These assets are to be depreciated at the revised service life. The amount is expected to be equal to the opening gross book value of the prior year plus the prior year's additions.
- 3

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

The useful life used should be consistent with the OEB's regulatory accounting policies as set out in the Accounting Procedures Handbook for Electricity Distributors, effective Jan. 1, 2012 and also with the Report of the Board, Transition to International Financial Reporting Standards, EB-2008-0408, and the Kinectrics Report.
- 5

OEB policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.
- 6

The applicant must provide an explanation of material variances in evidence.
- 7

This should include assets in column A (excel column C) that become fully depreciated since the date of the policy change. The amount input in b (excel column D) should equal the net book value of the asset as at the date of depreciation policy change
- 8

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

2020		Book Values							Service Lives				Depreciation Expense					
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1) ¹	Less Fully Depreciated ⁷	Net Amount of Existing Assets Before Policy Change to be Depreciated c = a-b	Opening Gross Book Value of Assets Acquired After Policy Change ²	Less Fully Depreciated ⁸	Net Amount of Assets Acquired After Policy Change to be Depreciated f = d- e	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ³	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change ⁴	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions ⁵	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance ⁶
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1609	Capital Contributions Paid	\$ -	\$ -	\$ -	\$ 4,136,705	\$ -	\$ 4,136,705		-	0.00%	50.00	2.00%	\$ -	\$ 82,734	\$ -	\$ 82,734	\$ 82,734	\$ 0
1611	Computer Software (Formally known as Account 1925)	\$ 349,811	\$ 349,811	\$ -	\$ 1,842,989	\$ 1,017,723	\$ 825,266	\$ 300,000	2.69	37.16%	3.00	33.33%	\$ -	\$ 275,089	\$ 50,000	\$ 325,089	\$ 367,627	\$ 42,538
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1805	Land	\$ 293,875	\$ -	\$ 293,875	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1808	Buildings	\$ 349,774	\$ -	\$ 349,774	\$ 5,001,592	\$ -	\$ 5,001,592	\$ 325,000	24.57	4.07%	62.00	1.61%	\$ 14,236	\$ 80,671	\$ 2,621	\$ 97,528	\$ 106,628	\$ 9,100
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1820	Distribution Station Equipment <50 kV	\$ 7,715,028	\$ 2,075,822	\$ 5,639,206	\$ 13,838,962	\$ -	\$ 13,838,962	\$ 139,600	30.27	3.30%	42.50	2.35%	\$ 186,323	\$ 325,623	\$ 1,642	\$ 513,588	\$ 604,774	\$ 91,186
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1830	Poles, Towers & Fixtures	\$ 15,393,255	\$ 4,245,239	\$ 11,148,016	\$ 26,106,680	\$ -	\$ 26,106,680	\$ 3,969,164	39.84	2.51%	45.00	2.22%	\$ 279,821	\$ 580,148	\$ 44,102	\$ 904,072	\$ 934,581	\$ 30,509
1835	Overhead Conductors & Devices	\$ 8,783,977	\$ 2,970,151	\$ 5,813,826	\$ 10,727,897	\$ -	\$ 10,727,897	\$ 2,426,871	43.23	2.31%	45.00	2.22%	\$ 134,474	\$ 238,398	\$ 26,965	\$ 399,837	\$ 460,170	\$ 60,333
1840	Underground Conduit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1845	Underground Conductors & Devices	\$ 21,576,736	\$ 4,768,562	\$ 16,808,174	\$ 26,081,989	\$ -	\$ 26,081,989	\$ 4,162,075	32.54	3.07%	40.00	2.50%	\$ 516,567	\$ 652,050	\$ 52,026	\$ 1,220,643	\$ 1,319,592	\$ 98,949
1850	Line Transformers	\$ 19,978,411	\$ 2,754,279	\$ 17,224,132	\$ 17,744,610	\$ -	\$ 17,744,610	\$ 4,228,100	31.10	3.22%	40.00	2.50%	\$ 553,781	\$ 443,615	\$ 52,851	\$ 1,050,247	\$ 1,134,921	\$ 84,674
1855	Services (Overhead & Underground)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1860	Meters	\$ 164,287	\$ 3,090	\$ 161,197	\$ 1,495,096	\$ -	\$ 1,495,096	\$ 612,500	20.40	4.90%	30.00	3.33%	\$ 7,903	\$ 49,837	\$ 10,208	\$ 67,948	\$ 860,581	\$ 792,633
1860	Meters (Smart Meters)	\$ 6,971,136	\$ 2,079,183	\$ 4,891,953	\$ 3,306,588	\$ -	\$ 3,306,588	\$ 280,900	9.77	10.24%	10.00	10.00%	\$ 500,866	\$ 330,659	\$ 14,045	\$ 845,570		-\$ 845,570
1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	75.00	1.33%	\$ -	\$ -	\$ -	\$ -		\$ -
1910	Leasehold Improvements	\$ 483,613	\$ 483,613	\$ -	\$ 409,619	\$ 150,000	\$ 259,619	\$ 280,000	3.21	31.14%	3.00	33.33%	\$ -	\$ 86,540	\$ 46,667	\$ 133,206	\$ 76,925	-\$ 56,281
1915	Office Furniture & Equipment (10 years)	\$ -	\$ -	\$ -	\$ 24,843	\$ -	\$ 24,843	\$ -	-	0.00%	10.00	10.00%	\$ -	\$ 2,484	\$ -	\$ 2,484		-\$ 2,484
1915	Office Furniture & Equipment (5 years)	\$ 40,991	\$ 40,991	\$ 0	\$ 74,509	\$ 3,007	\$ 71,502		4.88	20.51%	5.00	20.00%	\$ 0	\$ 14,300	\$ -	\$ 14,300		-\$ 14,300
1920	Computer Equipment - Hardware	\$ 46,413	\$ 46,413	\$ 0	\$ 953,398	\$ 205,100	\$ 748,298	\$ 971,500	2.66	37.56%	4.00	25.00%	\$ 0	\$ 187,075	\$ 121,438	\$ 308,512	\$ 342,132	\$ 33,620
1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ -	\$ -	\$ 277,930	\$ 151,111	\$ 126,819		-	0.00%	4.00	25.00%	\$ -	\$ 31,705	\$ -	\$ 31,705		-\$ 31,705
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	4.00	25.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1930	Transportation Equipment	\$ 932,682	\$ 932,682	\$ -	\$ 3,137,962	\$ 203,694	\$ 2,934,268	\$ 545,000	9.24	10.82%	8.00	12.50%	\$ -	\$ 366,784	\$ 34,063	\$ 400,846	\$ 416,998	\$ 16,152
1935	Stores Equipment	\$ 288	\$ 288	\$ -	\$ 6,251	\$ -	\$ 6,251	\$ 60,000	1.00	99.98%	7.00	14.29%	\$ -	\$ 893	\$ 4,286	\$ 5,179	\$ 20,887	\$ 15,708
1940	Tools, Shop & Garage Equipment	\$ 686,983	\$ 686,983	\$ -	\$ 656,917	\$ 319,555	\$ 337,362	\$ -	3.26	30.71%	7.00	14.29%	\$ -	\$ 48,195	\$ -	\$ 48,195	\$ 85,858	\$ 37,663
1945	Measurement & Testing Equipment	\$ 155,953	\$ 155,953	\$ -	\$ 888,985	\$ 535,600	\$ 353,385	\$ -	12.57	7.96%	7.00	14.29%	\$ -	\$ 50,484	\$ -	\$ 50,484	\$ 51,078	\$ 594
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	10.00	10.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1955	Communications Equipment	\$ 15,187	\$ 15,187	\$ -	\$ 344,702	\$ -	\$ 344,702	\$ 250,000	2.83	35.30%	10.00	10.00%	\$ -	\$ 34,470	\$ 12,500	\$ 46,970	\$ 47,170	\$ 200
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1960	Miscellaneous Equipment	\$ 35,809	\$ 35,809	\$ -	\$ 147,431	\$ -	\$ 147,431	\$ -	2.20	45.38%	5.00	20.00%	\$ -	\$ 29,486	\$ -	\$ 29,486		-\$ 29,486
1970	Load Management Controls Customer Premises	\$ 70,871	\$ 70,871	\$ -	\$ -	\$ -	\$ -	\$ -	3.00	33.33%	8.00	12.50%	\$ -	\$ -	\$ -	\$ -		\$ -
1975	Load Management Controls Utility Premises	\$ 279,356	\$ 279,356	\$ -	\$ 1,344,541	\$ -	\$ 1,344,541	\$ -	12.00	8.33%	8.00	12.50%	\$ -	\$ 168,068	\$ -	\$ 168,068	\$ 164,721	\$ 3,347
1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1995	Contributions & Grants	-\$ 22,390,983	-\$ 6,274,230	-\$ 16,116,753	-\$ 20,828,337	-\$ 61,000	-\$ 20,767,337	-\$ 1,958,057	40.13	2.49%	45.00	2.22%	-\$ 401,580	-\$ 461,496	-\$ 21,756	-\$ 884,832	-\$ 1,135,027	-\$ 250,195
2005	Property Under Finance Lease			\$ -			\$ -			0.00%		0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
	Total	\$ 61,933,453	\$ 15,720,052	\$ 46,213,401	\$ 97,721,859	\$ 2,524,790	\$ 95,197,069	\$ 16,592,653					\$ 1,792,391	\$ 3,617,809	\$ 451,657	\$ 5,861,857	\$ 5,942,350	\$ 80,493

2019		Book Values							Service Lives				Depreciation Expense					
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1) ¹	Less Fully Depreciated ⁷	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change ²	Less Fully Depreciated ⁸	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ³	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change ⁴	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions ⁵	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance ⁶
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1609	Capital Contributions Paid	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 4,136,705	-	0.00%	50.00	2.00%	\$ -	\$ -	\$ 41,367	\$ 41,367	\$ 82,734	\$ 41,367
1611	Computer Software (Formally known as Account 1925)	\$ 349,811	\$ 349,811	\$ -	\$ 1,667,331	\$ 912,723	\$ 754,608	\$ 175,658	2.69	37.16%	3.00	33.33%	\$ -	\$ 251,536	\$ 29,276	\$ 280,812	\$ 200,199	\$- 80,613
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1805	Land	\$ 293,875	\$ -	\$ 293,875	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1808	Buildings	\$ 349,774	\$ -	\$ 349,774	\$ 4,604,838	\$ -	\$ 4,604,838	\$ 396,754	24.57	4.07%	62.00	1.61%	\$ 14,236	\$ 74,272	\$ 3,200	\$ 91,707	\$ 69,905	\$- 21,802
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1820	Distribution Station Equipment <50 kV	\$ 7,715,028	\$ 2,053,482	\$ 5,661,546	\$ 13,891,002	\$ -	\$ 13,891,002	\$ 52,040	30.27	3.30%	42.50	2.35%	\$ 187,061	\$ 326,847	\$ 612	\$ 513,296	\$ 572,635	\$ 59,339
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1830	Poles, Towers & Fixtures	\$ 15,393,255	\$ 3,578,691	\$ 11,814,564	\$ 18,527,054	\$ -	\$ 18,527,054	\$ 7,579,626	39.84	2.51%	45.00	2.22%	\$ 296,552	\$ 411,712	\$ 84,218	\$ 792,483	\$ 866,269	\$ 73,786
1835	Overhead Conductors & Devices	\$ 8,783,977	\$ 2,918,554	\$ 5,865,423	\$ 8,233,462	\$ -	\$ 8,233,462	\$ 2,494,435	43.23	2.31%	45.00	2.22%	\$ 135,668	\$ 182,966	\$ 27,716	\$ 346,350	\$ 324,491	\$- 21,859
1840	Underground Conduit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1845	Underground Conductors & Devices	\$ 21,576,736	\$ 4,522,315	\$ 17,054,421	\$ 17,935,273	\$ -	\$ 17,935,273	\$ 8,146,716	32.54	3.07%	40.00	2.50%	\$ 524,135	\$ 448,382	\$ 101,834	\$ 1,074,351	\$ 1,389,602	\$ 315,251
1850	Line Transformers	\$ 19,978,411	\$ 1,141,888	\$ 18,836,523	\$ 13,150,572	\$ -	\$ 13,150,572	\$ 4,594,038	31.10	3.22%	40.00	2.50%	\$ 605,622	\$ 328,764	\$ 57,425	\$ 991,811	\$ 1,152,831	\$ 161,020
1855	Services (Overhead & Underground)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1860	Meters	\$ 164,287	\$ 3,090	\$ 161,197	\$ 1,298,373	\$ -	\$ 1,298,373	\$ 196,723	20.40	4.90%	30.00	3.33%	\$ 7,903	\$ 43,279	\$ 3,279	\$ 54,460	\$ 1,003,435	\$ 948,975
1860	Meters (Smart Meters)	\$ 6,971,136	\$ -	\$ 6,971,136	\$ 2,431,588	\$ -	\$ 2,431,588	\$ 875,000	9.77	10.24%	10.00	10.00%	\$ 713,744	\$ 243,159	\$ 43,750	\$ 1,000,653		\$- 1,000,653
1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	75.00	1.33%	\$ -	\$ -	\$ -	\$ -		\$ -
1910	Leasehold Improvements	\$ 483,613	\$ 483,613	\$ -	\$ 409,619	\$ 150,000	\$ 259,619	\$ -	3.21	31.14%	3.00	33.33%	\$ -	\$ 86,540	\$ -	\$ 86,540	\$ 37,631	\$- 48,909
1915	Office Furniture & Equipment (10 years)	\$ -	\$ -	\$ -	\$ 24,843	\$ -	\$ 24,843		-	0.00%	10.00	10.00%	\$ -	\$ 2,484	\$ -	\$ 2,484		\$- 2,484
1915	Office Furniture & Equipment (5 years)	\$ 40,991	\$ 40,991	\$ 0	\$ 74,509	\$ -	\$ 74,509		4.88	20.51%	5.00	20.00%	\$ 0	\$ 14,902	\$ -	\$ 14,902	\$ 12,057	\$- 2,845
1920	Computer Equipment - Hardware	\$ 46,413	\$ 46,413	\$ 0	\$ 935,892	\$ 55,100	\$ 880,792	\$ 17,506	2.66	37.56%	4.00	25.00%	\$- 0	\$ 220,198	\$ 2,188	\$ 222,386	\$ 192,826	\$- 29,560
1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ -	\$ -	\$ 129,776	\$ 51,111	\$ 78,665	\$ 148,154	-	0.00%	4.00	25.00%	\$ -	\$ 19,666	\$ 18,519	\$ 38,186		\$- 38,186
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	4.00	25.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1930	Transportation Equipment	\$ 932,682	\$ 932,533	\$ 149	\$ 2,797,290	\$ -	\$ 2,797,290	\$ 340,672	9.24	10.82%	8.00	12.50%	\$ 16	\$ 349,661	\$ 21,292	\$ 370,969	\$ 382,527	\$ 11,558
1935	Stores Equipment	\$ 288	\$ -	\$ 288	\$ -	\$ -	\$ -	\$ 6,251	1.00	99.98%	7.00	14.29%	\$ 288	\$ -	\$ 446	\$ 734	\$ 446	\$- 288
1940	Tools, Shop & Garage Equipment	\$ 686,983	\$ 450,024	\$ 236,959	\$ 550,968	\$ 169,555	\$ 381,413	\$ 105,949	3.26	30.71%	7.00	14.29%	\$ 72,782	\$ 54,488	\$ 7,568	\$ 134,837	\$ 155,002	\$ 20,165
1945	Measurement & Testing Equipment	\$ 155,953	\$ -	\$ 155,953	\$ 730,391	\$ -	\$ 730,391	\$ 158,594	12.57	7.96%	7.00	14.29%	\$ 12,410	\$ 104,342	\$ 11,328	\$ 128,080	\$ 133,621	\$ 5,541
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	10.00	10.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1955	Communications Equipment	\$ 15,187	\$ 15,187	\$ -	\$ 344,702	\$ -	\$ 344,702	\$ -	2.83	35.30%	10.00	10.00%	\$ -	\$ 34,470	\$ -	\$ 34,470	\$ 35,170	\$ 700
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1960	Miscellaneous Equipment	\$ 35,809	\$ 35,809	\$ -	\$ 92,117	\$ -	\$ 92,117	\$ 55,314	2.20	45.38%	5.00	20.00%	\$ -	\$ 18,423	\$ 5,531	\$ 23,955	\$ 40,977	\$ 17,022
1970	Load Management Controls Customer Premises	\$ 70,871	\$ 70,871	\$ -	\$ -	\$ -	\$ -	\$ -	3.00	33.33%	8.00	12.50%	\$ -	\$ -	\$ -	\$ -		\$ -
1975	Load Management Controls Utility Premises	\$ 279,356	\$ -	\$ 279,356	\$ 1,285,177	\$ -	\$ 1,285,177	\$ 59,364	12.00	8.33%	8.00	12.50%	\$ 23,280	\$ 160,647	\$ 3,710	\$ 187,637	\$ 183,189	\$- 4,448
1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1995	Contributions & Grants	\$- 22,390,983	\$- 1,652,785	\$- 20,738,198	\$- 14,629,418	\$- 61,000	\$- 14,568,418	\$- 6,198,919	40.13	2.49%	45.00	2.22%	\$- 516,732	\$- 323,743	\$- 68,877	\$- 909,352	\$- 1,228,234	\$- 318,882
2005	Property Under Finance Lease			\$ -			\$ -			0.00%		0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
	Total	\$ 61,933,453	\$ 14,990,487	\$ 46,942,966	\$ 74,485,359	\$ 1,277,489	\$ 73,207,870	\$ 23,236,500					\$ 2,076,964	\$ 3,052,995	\$ 393,160	\$ 5,523,119	\$ 5,607,313	\$ 84,194

2018		Book Values							Service Lives				Depreciation Expense					
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1) ¹	Less Fully Depreciated ⁷	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change ²	Less Fully Depreciated ⁸	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ³	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change ⁴	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions ⁵	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance ⁶
		a	b	c = a-b	d	e	f = d - e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1609	Capital Contributions Paid			\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	50.00	2.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1611	Computer Software (Formally known as Account 1925)	\$ 349,811	\$ 349,811	\$ -	\$ 1,317,881	\$ 912,723	\$ 405,158	\$ 349,450	2.69	37.16%	3.00	33.33%	\$ -	\$ 135,053	\$ 58,242	\$ 193,294	\$ 210,550	\$ 17,256
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1805	Land	\$ 293,875	\$ -	\$ 293,875	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1808	Buildings	\$ 349,774	\$ -	\$ 349,774	\$ 47,648	\$ -	\$ 47,648	\$ 4,557,190	24.57	4.07%	62.00	1.61%	\$ 14,236	\$ 769	\$ 36,752	\$ 51,756	\$ 54,043	\$ 2,287
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1820	Distribution Station Equipment <50 kV	\$ 7,715,028	\$ 1,944,580	\$ 5,770,448	\$ 10,328,976	\$ -	\$ 10,328,976	\$ 3,562,026	30.27	3.30%	42.50	2.35%	\$ 190,659	\$ 243,035	\$ 41,906	\$ 475,600	\$ 558,702	\$ 83,102
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1830	Poles, Towers & Fixtures	\$ 15,393,255	\$ 3,366,780	\$ 12,026,475	\$ 18,290,600	\$ -	\$ 18,290,600	\$ 236,454	39.84	2.51%	45.00	2.22%	\$ 301,871	\$ 406,458	\$ 2,627	\$ 710,956	\$ 806,817	\$ 95,861
1835	Overhead Conductors & Devices	\$ 8,783,977	\$ 2,667,020	\$ 6,116,957	\$ 7,463,638	\$ -	\$ 7,463,638	\$ 769,824	43.23	2.31%	45.00	2.22%	\$ 141,486	\$ 165,859	\$ 8,554	\$ 315,898	\$ 351,046	\$ 35,148
1840	Underground Conduit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1845	Underground Conductors & Devices	\$ 21,576,736	\$ 4,321,881	\$ 17,254,855	\$ 14,147,144	\$ -	\$ 14,147,144	\$ 3,788,129	32.54	3.07%	40.00	2.50%	\$ 530,295	\$ 353,679	\$ 47,352	\$ 931,325	\$ 1,310,794	\$ 379,469
1850	Line Transformers	\$ 19,978,411	\$ 1,141,888	\$ 18,836,523	\$ 11,252,969	\$ -	\$ 11,252,969	\$ 1,897,603	31.10	3.22%	40.00	2.50%	\$ 605,622	\$ 281,324	\$ 23,720	\$ 910,666	\$ 1,014,368	\$ 103,702
1855	Services (Overhead & Underground)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1860	Meters	\$ 164,287	\$ 3,090	\$ 161,197	\$ 1,208,142	\$ -	\$ 1,208,142	\$ 90,231	20.40	4.90%	30.00	3.33%	\$ 7,903	\$ 40,271	\$ 1,504	\$ 49,678	\$ 958,291	\$ 908,613
1860	Meters (Smart Meters)	\$ 6,971,136	\$ -	\$ 6,971,136	\$ 1,856,588	\$ -	\$ 1,856,588	\$ 575,000	9.77	10.24%	10.00	10.00%	\$ 713,744	\$ 185,659	\$ 28,750	\$ 928,153		\$ 928,153
1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	75.00	1.33%	\$ -	\$ -	\$ -	\$ -		\$ -
1910	Leasehold Improvements	\$ 483,613	\$ 483,613	\$ -	\$ 409,619	\$ -	\$ 409,619	\$ -	3.21	31.14%	5.00	20.00%	\$ -	\$ 81,924	\$ -	\$ 81,924	\$ 39,812	\$ 42,112
1915	Office Furniture & Equipment (10 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,843	-	0.00%	10.00	10.00%	\$ -	\$ -	\$ 1,242	\$ 1,242		\$ 1,242
1915	Office Furniture & Equipment (5 years)	\$ 40,991	\$ 40,991	\$ 0	\$ 74,509	\$ -	\$ 74,509		4.88	20.51%	5.00	20.00%	\$ 0	\$ 14,902	\$ -	\$ 14,902	\$ 10,375	\$ 4,527
1920	Computer Equipment - Hardware	\$ 46,413	\$ 46,413	\$ 0	\$ 510,665	\$ 55,100	\$ 455,565	\$ 425,227	2.66	37.56%	4.00	25.00%	\$ 0	\$ 113,891	\$ 53,153	\$ 167,045	\$ 160,864	\$ 6,181
1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ -	\$ -	\$ 129,776	\$ 51,111	\$ 78,665		-	0.00%	4.00	25.00%	\$ -	\$ 19,666	\$ -	\$ 19,666		\$ 19,666
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	4.00	25.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1930	Transportation Equipment	\$ 932,682	\$ 698,126	\$ 234,556	\$ 2,428,896	\$ -	\$ 2,428,896	\$ 368,394	9.24	10.82%	8.00	12.50%	\$ 25,386	\$ 303,612	\$ 23,025	\$ 352,023	\$ 349,996	\$ 2,027
1935	Stores Equipment	\$ 288	\$ -	\$ 288	\$ -	\$ -	\$ -	\$ -	1.00	99.98%	7.00	14.29%	\$ 288	\$ -	\$ -	\$ 288		\$ 288
1940	Tools, Shop & Garage Equipment	\$ 686,983	\$ 150,024	\$ 536,959	\$ 487,182	\$ 169,555	\$ 317,627	\$ 63,786	3.26	30.71%	7.00	14.29%	\$ 164,927	\$ 45,375	\$ 4,556	\$ 214,858	\$ 86,339	\$ 128,519
1945	Measurement & Testing Equipment	\$ 155,953	\$ -	\$ 155,953	\$ 631,471	\$ -	\$ 631,471	\$ 98,920	12.57	7.96%	7.00	14.29%	\$ 12,410	\$ 90,210	\$ 7,066	\$ 109,686	\$ 112,433	\$ 2,747
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	10.00	10.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1955	Communications Equipment	\$ 15,187	\$ 15,187	\$ -	\$ 327,904	\$ -	\$ 327,904	\$ 16,798	2.83	35.30%	10.00	10.00%	\$ -	\$ 32,790	\$ 840	\$ 33,630	\$ 34,330	\$ 700
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1960	Miscellaneous Equipment	\$ 35,809	\$ 35,809	\$ -	\$ 80,733	\$ -	\$ 80,733	\$ 11,384	2.20	45.38%	5.00	20.00%	\$ -	\$ 16,147	\$ 1,138	\$ 17,285	\$ 8,886	\$ 8,399
1970	Load Management Controls Customer Premises	\$ 70,871	\$ 70,871	\$ -	\$ -	\$ -	\$ -	\$ -	3.00	33.33%	8.00	12.50%	\$ -	\$ -	\$ -	\$ -		\$ -
1975	Load Management Controls Utility Premises	\$ 279,356	\$ -	\$ 279,356	\$ 1,254,834	\$ -	\$ 1,254,834	\$ 30,343	12.00	8.33%	8.00	12.50%	\$ 23,280	\$ 156,854	\$ 1,896	\$ 182,030	\$ 155,947	\$ 26,083
1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1995	Contributions & Grants	-\$ 22,390,983	-\$ 652,785	-\$ 21,738,198	-\$ 10,721,170	-\$ 61,000	-\$ 10,660,170	-\$ 3,908,248	40.13	2.49%	45.00	2.22%	-\$ 541,649	-\$ 236,893	-\$ 43,425	-\$ 821,967	-\$ 1,242,006	-\$ 420,039
2005	Property Under Finance Lease			\$ -			\$ -			0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
	Total	\$ 61,933,453	\$ 14,683,298	\$ 47,250,155	\$ 61,528,005	\$ 1,127,489	\$ 60,400,516	\$ 12,957,354					\$ 2,190,458	\$ 2,450,584	\$ 298,898	\$ 4,939,939	\$ 4,981,587	\$ 41,648

2017		Book Values							Service Lives				Depreciation Expense					
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1) ¹	Less Fully Depreciated ⁷	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change ²	Less Fully Depreciated ⁸	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ³	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change ⁴	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions ⁵	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance ⁶
		a	b	c = a-b	d	e	f = d - e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1609	Capital Contributions Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	50.00	2.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1611	Computer Software (Formally known as Account 1925)	\$ 349,811	\$ 349,811	\$ -	\$ 2,229,606	\$ 2,166,723	\$ 62,883	\$ 911,725	2.69	37.16%	3.00	33.33%	\$ -	\$ 20,961	\$ 151,954	\$ 130,993	-\$ 301,599	-\$ 170,606
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1805	Land	\$ 293,875	\$ -	\$ 293,875	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1808	Buildings	\$ 349,774	\$ -	\$ 349,774	\$ 47,648	\$ -	\$ 47,648	\$ -	24.57	4.07%	62.00	1.61%	\$ 14,236	\$ 769	\$ -	\$ 15,004	\$ 12,701	\$ 2,303
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1820	Distribution Station Equipment <50 kV	\$ 7,715,028	\$ 1,820,272	\$ 5,894,756	\$ 9,181,880	\$ -	\$ 9,181,880	\$ 1,147,096	30.27	3.30%	42.50	2.35%	\$ 194,766	\$ 216,044	\$ 13,495	\$ 424,306	\$ 563,973	\$ 139,667
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1830	Poles, Towers & Fixtures	\$ 15,393,255	\$ 2,540,020	\$ 12,853,235	\$ 16,034,685	\$ -	\$ 16,034,685	\$ 2,255,915	39.84	2.51%	45.00	2.22%	\$ 322,623	\$ 356,326	\$ 25,066	\$ 704,015	\$ 698,107	-\$ 5,908
1835	Overhead Conductors & Devices	\$ 8,783,977	\$ 2,379,906	\$ 6,404,071	\$ 6,621,302	\$ -	\$ 6,621,302	\$ 842,336	43.23	2.31%	45.00	2.22%	\$ 148,127	\$ 147,140	\$ 9,359	\$ 304,626	\$ 304,921	\$ 295
1840	Underground Conduit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1845	Underground Conductors & Devices	\$ 21,576,736	\$ 2,501,640	\$ 19,075,096	\$ 12,460,896	\$ -	\$ 12,460,896	\$ 1,686,248	32.54	3.07%	40.00	2.50%	\$ 586,237	\$ 311,522	\$ 21,078	\$ 918,837	\$ 927,665	\$ 8,828
1850	Line Transformers	\$ 19,978,411	\$ 1,141,888	\$ 18,836,523	\$ 9,715,011	\$ -	\$ 9,715,011	\$ 1,537,958	31.10	3.22%	40.00	2.50%	\$ 605,622	\$ 242,875	\$ 19,224	\$ 867,721	\$ 852,663	-\$ 15,058
1855	Services (Overhead & Underground)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1860	Meters	\$ 164,287	\$ 3,090	\$ 161,197	\$ 1,184,413	\$ -	\$ 1,184,413	\$ 23,729	20.40	4.90%	30.00	3.33%	\$ 7,903	\$ 39,480	\$ 395	\$ 47,779	\$ 980,489	\$ 932,710
1860	Meters (Smart Meters)	\$ 6,971,136	\$ -	\$ 6,971,136	\$ 1,501,588	\$ -	\$ 1,501,588	\$ 355,000	9.77	10.24%	10.00	10.00%	\$ 713,744	\$ 150,159	\$ 17,750	\$ 881,653		-\$ 881,653
1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	75.00	1.33%	\$ -	\$ -	\$ -	\$ -		\$ -
1910	Leasehold Improvements	\$ 483,613	\$ 483,613	\$ -	\$ 409,619	\$ -	\$ 409,619		3.21	31.14%	5.00	20.00%	\$ -	\$ 81,924	\$ -	\$ 81,924	\$ 110,530	\$ 28,606
1915	Office Furniture & Equipment (10 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	10.00	10.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1915	Office Furniture & Equipment (5 years)	\$ 40,991	\$ 40,991	\$ 0	\$ 65,242	\$ -	\$ 65,242	\$ 9,267	4.88	20.51%	5.00	20.00%	\$ 0	\$ 13,048	\$ 927	\$ 13,975	\$ 7,702	-\$ 6,273
1920	Computer Equipment - Hardware	\$ 46,413	\$ 46,413	\$ 0	\$ 434,164	\$ 55,100	\$ 379,064	\$ 76,501	2.66	37.56%	4.00	25.00%	-\$ 0	\$ 94,766	\$ 9,563	\$ 104,329	\$ 89,325	-\$ 15,004
1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ -	\$ -	\$ 129,776	\$ 51,111	\$ 78,665		-	0.00%	4.00	25.00%	\$ -	\$ 19,666	\$ -	\$ 19,666		-\$ 19,666
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	4.00	25.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1930	Transportation Equipment	\$ 932,682	\$ 392,358	\$ 540,324	\$ 1,925,723	\$ -	\$ 1,925,723	\$ 503,173	9.24	10.82%	8.00	12.50%	\$ 58,480	\$ 240,715	\$ 31,448	\$ 330,644	\$ 343,394	\$ 12,750
1935	Stores Equipment	\$ 288	\$ -	\$ 288	\$ -	\$ -	\$ -	\$ -	1.00	99.98%	7.00	14.29%	\$ 288	\$ -	\$ -	\$ 288		-\$ 288
1940	Tools, Shop & Garage Equipment	\$ 686,983	\$ 150,024	\$ 536,959	\$ 456,388	\$ 46,222	\$ 410,166	\$ 30,794	3.26	30.71%	7.00	14.29%	\$ 164,927	\$ 58,595	\$ 2,200	\$ 225,722	\$ 222,820	-\$ 2,902
1945	Measurement & Testing Equipment	\$ 155,953	\$ -	\$ 155,953	\$ 495,587	\$ -	\$ 495,587	\$ 135,884	12.57	7.96%	7.00	14.29%	\$ 12,410	\$ 70,798	\$ 9,706	\$ 92,914	\$ 112,901	\$ 19,987
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	10.00	10.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1955	Communications Equipment	\$ 15,187	\$ 15,187	\$ -	\$ 285,334	\$ -	\$ 285,334	\$ 42,570	2.83	35.30%	10.00	10.00%	\$ -	\$ 28,533	\$ 2,129	\$ 30,662	\$ 31,362	\$ 700
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1960	Miscellaneous Equipment	\$ 35,809	\$ 35,809	\$ -	\$ 80,733	\$ -	\$ 80,733	\$ -	2.20	45.38%	5.00	20.00%	\$ -	\$ 16,147	\$ -	\$ 16,147	\$ 22,503	\$ 6,356
1970	Load Management Controls Customer Premises	\$ 70,871	\$ 70,871	\$ -	\$ -	\$ -	\$ -	\$ -	3.00	33.33%	8.00	12.50%	\$ -	\$ -	\$ -	\$ -		\$ -
1975	Load Management Controls Utility Premises	\$ 279,356	\$ -	\$ 279,356	\$ -	\$ -	\$ -	\$ 1,254,834	12.00	8.33%	8.00	12.50%	\$ 23,280	\$ -	\$ 78,427	\$ 101,707	\$ 205,671	\$ 103,964
1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1995	Contributions & Grants	-\$ 22,390,983	-\$ 152,785	-\$ 22,238,198	-\$ 9,608,907	\$ -	-\$ 9,608,907	-\$ 1,112,263	40.13	2.49%	45.00	2.22%	-\$ 554,107	-\$ 213,531	-\$ 12,358	-\$ 779,997	-\$ 821,397	-\$ 41,400
2005	Property Under Finance Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
	Total	\$ 61,933,453	\$ 11,819,109	\$ 50,114,344	\$ 53,650,688	\$ 2,319,156	\$ 51,331,532	\$ 7,877,317					\$ 2,298,535	\$ 1,895,939	\$ 76,454	\$ 4,270,928	\$ 4,363,731	\$ 92,803

2016		Book Values							Service Lives				Depreciation Expense					
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1) ¹	Less Fully Depreciated ⁷	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change ²	Less Fully Depreciated ⁸	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ³	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change ⁴	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions ⁵	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance ⁶
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1609	Capital Contributions Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	50.00	2.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1611	Computer Software (Formally known as Account 1925)	\$ 349,811	\$ 349,811	\$ -	\$ 1,263,253	\$ 912,723	\$ 350,530	\$ 966,353	2.69	37.16%	3.00	33.33%	\$ -	\$ 116,843	\$ 161,059	\$ 277,902	\$ 201,223	\$ 76,679
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1805	Land	\$ 293,875	\$ -	\$ 293,875	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1808	Buildings	\$ 349,774	\$ -	\$ 349,774	\$ 47,648	\$ -	\$ 47,648		24.57	4.07%	62.00	1.61%	\$ 14,236	\$ 769	\$ -	\$ 15,004	\$ 12,734	\$ 2,270
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1820	Distribution Station Equipment <50 kV	\$ 7,715,028	\$ 1,820,272	\$ 5,894,756	\$ 8,388,489	\$ -	\$ 8,388,489	\$ 793,391	30.27	3.30%	42.50	2.35%	\$ 194,766	\$ 197,376	\$ 9,334	\$ 401,476	\$ 528,245	\$ 126,769
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1830	Poles, Towers & Fixtures	\$ 15,393,255	\$ 2,336,506	\$ 13,056,749	\$ 13,491,579	\$ -	\$ 13,491,579	\$ 2,543,106	39.84	2.51%	45.00	2.22%	\$ 327,732	\$ 299,813	\$ 28,257	\$ 655,801	\$ 716,971	\$ 61,170
1835	Overhead Conductors & Devices	\$ 8,783,977	\$ 1,991,562	\$ 6,792,415	\$ 5,546,867	\$ -	\$ 5,546,867	\$ 1,074,435	43.23	2.31%	45.00	2.22%	\$ 157,109	\$ 123,264	\$ 11,938	\$ 292,311	\$ 378,472	\$ 86,161
1840	Underground Conduit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1845	Underground Conductors & Devices	\$ 21,576,736	\$ 2,098,284	\$ 19,478,452	\$ 9,146,947	\$ -	\$ 9,146,947	\$ 3,313,949	32.54	3.07%	40.00	2.50%	\$ 598,633	\$ 228,674	\$ 41,424	\$ 868,731	\$ 906,245	\$ 37,514
1850	Line Transformers	\$ 19,978,411	\$ 1,141,888	\$ 18,836,523	\$ 9,200,650	\$ -	\$ 9,200,650	\$ 514,361	31.10	3.22%	40.00	2.50%	\$ 605,622	\$ 230,016	\$ 6,430	\$ 842,067	\$ 934,239	\$ 92,172
1855	Services (Overhead & Underground)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1860	Meters	\$ 164,287	\$ 3,090	\$ 161,197	\$ 490,584	\$ -	\$ 490,584	\$ 693,829	20.40	4.90%	30.00	3.33%	\$ 7,903	\$ 16,353	\$ 11,564	\$ 35,819	\$ 845,844	\$ 810,025
1860	Meters (Smart Meters)	\$ 6,971,136	\$ -	\$ 6,971,136	\$ 1,426,588	\$ -	\$ 1,426,588	\$ 75,000	9.77	10.24%	10.00	10.00%	\$ 713,744	\$ 142,659	\$ 3,750	\$ 860,153		\$ 860,153
1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	75.00	1.33%	\$ -	\$ -	\$ -	\$ -		\$ -
1910	Leasehold Improvements	\$ 483,613	\$ 483,613	\$ -	\$ 359,018	\$ -	\$ 359,018	\$ 50,601	3.21	31.14%	5.00	20.00%	\$ -	\$ 71,804	\$ 5,060	\$ 76,864	\$ 91,907	\$ 15,043
1915	Office Furniture & Equipment (10 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	10.00	10.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1915	Office Furniture & Equipment (5 years)	\$ 40,991	\$ -	\$ 40,991	\$ 49,486	\$ -	\$ 49,486	\$ 15,756	4.88	20.51%	5.00	20.00%	\$ 8,408	\$ 9,897	\$ 1,576	\$ 19,881	\$ 7,753	\$ 12,128
1920	Computer Equipment - Hardware	\$ 46,413	\$ 46,413	\$ 0	\$ 359,460	\$ -	\$ 359,460	\$ 74,704	2.66	37.56%	4.00	25.00%	\$ 0	\$ 89,865	\$ 9,338	\$ 99,203	\$ 68,580	\$ 30,623
1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ -	\$ -	\$ 129,776	\$ -	\$ 129,776		-	0.00%	4.00	25.00%	\$ -	\$ 32,444	\$ -	\$ 32,444		\$ 32,444
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	4.00	25.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1930	Transportation Equipment	\$ 932,682	\$ 392,358	\$ 540,324	\$ 1,976,065	\$ -	\$ 1,976,065	\$ 50,342	9.24	10.82%	8.00	12.50%	\$ 58,480	\$ 247,008	\$ 3,146	\$ 302,342	\$ 173,451	\$ 128,891
1935	Stores Equipment	\$ 288	\$ -	\$ 288	\$ -	\$ -	\$ -		1.00	99.98%	7.00	14.29%	\$ 288	\$ -	\$ -	\$ 288		\$ 288
1940	Tools, Shop & Garage Equipment	\$ 686,983	\$ 150,024	\$ 536,959	\$ 441,259	\$ -	\$ 441,259	\$ 15,129	3.26	30.71%	7.00	14.29%	\$ 164,927	\$ 63,037	\$ 1,081	\$ 229,045	\$ 83,450	\$ 145,595
1945	Measurement & Testing Equipment	\$ 155,953	\$ -	\$ 155,953	\$ 428,337	\$ -	\$ 428,337	\$ 67,250	12.57	7.96%	7.00	14.29%	\$ 12,410	\$ 61,191	\$ 4,804	\$ 78,405	\$ 39,361	\$ 39,044
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	10.00	10.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1955	Communications Equipment	\$ 15,187	\$ 15,187	\$ -	\$ 151,547	\$ -	\$ 151,547	\$ 133,787	2.83	35.30%	10.00	10.00%	\$ -	\$ 15,155	\$ 6,689	\$ 21,844	\$ 22,545	\$ 701
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1960	Miscellaneous Equipment	\$ 35,809	\$ 35,809	\$ -	\$ 80,733	\$ -	\$ 80,733		2.20	45.38%	5.00	20.00%	\$ -	\$ 16,147	\$ -	\$ 16,147	\$ 13,031	\$ 3,116
1970	Load Management Controls Customer Premises	\$ 70,871	\$ -	\$ 70,871	\$ -	\$ -	\$ -		3.00	33.33%	8.00	12.50%	\$ 23,624	\$ -	\$ -	\$ 23,624		\$ 23,624
1975	Load Management Controls Utility Premises	\$ 279,356	\$ -	\$ 279,356	\$ -	\$ -	\$ -		12.00	8.33%	8.00	12.50%	\$ 23,280	\$ -	\$ -	\$ 23,280	\$ 17,494	\$ 5,786
1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1995	Contributions & Grants	\$ 22,390,983	\$ 152,785	\$ 22,238,198	\$ 8,524,745	\$ -	\$ 8,524,745	\$ 1,084,162	40.13	2.49%	45.00	2.22%	\$ 554,107	\$ 189,439	\$ 12,046	\$ 755,592	\$ 721,945	\$ 33,647
2005	Property Under Finance Lease		\$ -	\$ -	\$ -	\$ -	\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
	Total	\$ 61,933,453	\$ 10,712,033	\$ 51,221,420	\$ 44,453,541	\$ 912,723	\$ 43,540,818	\$ 9,197,147					\$ 2,357,054	\$ 1,772,875	\$ 287,110	\$ 4,417,038	\$ 4,319,600	\$ 97,438

2015		Book Values							Service Lives				Depreciation Expense					
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1) ¹	Less Fully Depreciated ⁷	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change ²	Less Fully Depreciated ⁸	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ³	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change ⁴	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions ⁵	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance ⁶
		a	b	c = a-b	d	e	f = d - e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1609	Capital Contributions Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	50.00	2.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1611	Computer Software (Formally known as Account 1925)	\$ 349,811	\$ 349,811	\$ -	\$ 919,488	\$ 255,000	\$ 664,488	\$ 343,765	2.69	37.16%	3.00	33.33%	\$ -	\$ 221,496	\$ 57,294	\$ 278,790	\$ 277,766	\$ 1,024
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -						-		-							
1805	Land	\$ 293,875	\$ -	\$ 293,875			\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1808	Buildings	\$ 349,774	\$ -	\$ 349,774	\$ 47,648		\$ 47,648		24.57	4.07%	62.00	1.61%	\$ 14,236	\$ 769	\$ -	\$ 15,004	\$ 100,057	\$ 85,053
1810	Leasehold Improvements	\$ -	\$ -	\$ -			\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -			\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1820	Distribution Station Equipment <50 kV	\$ 7,715,028	\$ 1,652,137	\$ 6,062,891	\$ 6,591,852		\$ 6,591,852	\$ 1,796,637	30.27	3.30%	42.50	2.35%	\$ 200,321	\$ 155,102	\$ 21,137	\$ 376,561	\$ 459,317	\$ 82,756
1825	Storage Battery Equipment	\$ -	\$ -	\$ -			\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1830	Poles, Towers & Fixtures	\$ 15,393,255	\$ 1,500,583	\$ 13,892,672	\$ 9,607,025		\$ 9,607,025	\$ 3,884,554	39.84	2.51%	45.00	2.22%	\$ 348,714	\$ 213,489	\$ 43,162	\$ 605,365	\$ 632,648	\$ 27,283
1835	Overhead Conductors & Devices	\$ 8,783,977	\$ 1,896,166	\$ 6,887,811	\$ 4,135,310		\$ 4,135,310	\$ 1,411,557	43.23	2.31%	45.00	2.22%	\$ 159,316	\$ 91,896	\$ 15,684	\$ 266,896	\$ 389,630	\$ 122,734
1840	Underground Conduit	\$ -	\$ -	\$ -			\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1845	Underground Conductors & Devices	\$ 21,576,736	\$ 1,095,884	\$ 20,480,852	\$ 5,658,829		\$ 5,658,829	\$ 3,488,118	32.54	3.07%	40.00	2.50%	\$ 629,440	\$ 141,471	\$ 43,601	\$ 814,512	\$ 717,094	\$ 97,418
1850	Line Transformers	\$ 19,978,411	\$ 1,125,114	\$ 18,853,297	\$ 6,729,909		\$ 6,729,909	\$ 2,470,741	31.10	3.22%	40.00	2.50%	\$ 606,161	\$ 168,248	\$ 30,884	\$ 805,293	\$ 842,524	\$ 37,231
1855	Services (Overhead & Underground)	\$ -	\$ -	\$ -			\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1860	Meters	\$ 164,287	\$ 3,090	\$ 161,197	\$ 57,203		\$ 57,203	\$ 433,381	20.40	4.90%	30.00	3.33%	\$ 7,903	\$ 1,907	\$ 7,223	\$ 17,032	\$ 789,729	\$ 772,697
1860	Meters (Smart Meters)	\$ 6,971,136	\$ -	\$ 6,971,136	\$ 1,351,588		\$ 1,351,588	\$ 75,000	9.77	10.24%	10.00	10.00%	\$ 713,744	\$ 135,159	\$ 3,750	\$ 852,653		\$ 852,653
1905	Land	\$ -	\$ -	\$ -			\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1908	Buildings & Fixtures	\$ -	\$ -	\$ -			\$ -		-	0.00%	75.00	1.33%	\$ -	\$ -	\$ -	\$ -		\$ -
1910	Leasehold Improvements	\$ 483,613	\$ -	\$ 483,613	\$ 245,793		\$ 245,793	\$ 113,225	3.21	31.14%	5.00	20.00%	\$ 150,610	\$ 49,159	\$ 11,323	\$ 211,091	\$ 127,539	\$ 83,552
1915	Office Furniture & Equipment (10 years)	\$ -	\$ -	\$ -			\$ -		-	0.00%	10.00	10.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1915	Office Furniture & Equipment (5 years)	\$ 40,991	\$ -	\$ 40,991	\$ 38,042		\$ 38,042	\$ 11,444	4.88	20.51%	5.00	20.00%	\$ 8,408	\$ 7,608	\$ 1,144	\$ 17,161	\$ 6,788	\$ 10,373
1920	Computer Equipment - Hardware	\$ 46,413	\$ 46,413	\$ 0	\$ 303,428		\$ 303,428	\$ 56,032	2.66	37.56%	4.00	25.00%	\$ 0	\$ 75,857	\$ 7,004	\$ 82,861	\$ 124,182	\$ 41,321
1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ -	\$ -	\$ 129,776		\$ 129,776		-	0.00%	4.00	25.00%	\$ -	\$ 32,444	\$ -	\$ 32,444		\$ 32,444
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -			\$ -		-	0.00%	4.00	25.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1930	Transportation Equipment	\$ 932,682	\$ 392,358	\$ 540,324	\$ 1,475,765		\$ 1,475,765	\$ 500,300	9.24	10.82%	8.00	12.50%	\$ 58,480	\$ 184,471	\$ 31,269	\$ 274,219	\$ 288,966	\$ 14,747
1935	Stores Equipment	\$ 288	\$ -	\$ 288			\$ -		1.00	99.98%	7.00	14.29%	\$ 288	\$ -	\$ -	\$ 288		\$ 288
1940	Tools, Shop & Garage Equipment	\$ 686,983	\$ -	\$ 686,983	\$ 203,902		\$ 203,902	\$ 237,357	3.26	30.71%	7.00	14.29%	\$ 211,007	\$ 29,129	\$ 16,954	\$ 257,090	\$ 140,176	\$ 116,914
1945	Measurement & Testing Equipment	\$ 155,953	\$ -	\$ 155,953	\$ 85,744		\$ 85,744	\$ 342,593	12.57	7.96%	7.00	14.29%	\$ 12,410	\$ 12,249	\$ 24,471	\$ 49,130	\$ 49,014	\$ 116
1950	Power Operated Equipment	\$ -	\$ -	\$ -			\$ -		-	0.00%	10.00	10.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1955	Communications Equipment	\$ 15,187	\$ -	\$ 15,187	\$ 151,547		\$ 151,547		2.83	35.30%	10.00	10.00%	\$ 5,361	\$ 15,155	\$ -	\$ 20,516	\$ 15,854	\$ 4,662
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -			\$ -		-	0.00%		0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1960	Miscellaneous Equipment	\$ 35,809	\$ 35,809	\$ 0	\$ 66,824		\$ 66,824	\$ 13,909	2.20	45.38%	5.00	20.00%	\$ 0	\$ 13,365	\$ 1,391	\$ 14,756	\$ 13,848	\$ 908
1970	Load Management Controls Customer Premises	\$ 70,871	\$ -	\$ 70,871			\$ -		3.00	33.33%	8.00	12.50%	\$ 23,624	\$ -	\$ -	\$ 23,624		\$ 23,624
1975	Load Management Controls Utility Premises	\$ 279,356	\$ -	\$ 279,356			\$ -		3.00	33.33%	8.00	12.50%	\$ 93,119	\$ -	\$ -	\$ 93,119	\$ 218,656	\$ 125,537
1980	System Supervisor Equipment	\$ -	\$ -	\$ -			\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -			\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1990	Other Tangible Property	\$ -	\$ -	\$ -			\$ -		-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
1995	Contributions & Grants	-\$ 22,390,983	-\$ 152,785	-\$ 22,238,198	-\$ 5,200,821		-\$ 5,200,821	3,323,924	40.13	2.49%	45.00	2.22%	-\$ 554,107	-\$ 115,574	-\$ 36,932	-\$ 706,614	-\$ 800,674	-\$ 94,060
2005	Property Under Finance Lease			\$ -			\$ -			0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -		\$ -
	Total	\$ 61,933,453	\$ 7,944,580	\$ 53,988,873	\$ 32,598,852	\$ 255,000	\$ 32,343,852	\$ 11,854,689					\$ 2,689,034	\$ 1,433,398	\$ 279,359	\$ 4,401,791	\$ 4,393,114	\$ 8,677

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Appendix 2-D
Overhead Expense

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

OM&A Before Capitalization	2017 Historical Year	2018 Historical Year	2019 Historical Year	2020 Bridge Year	2021 Test Year
Corporate	\$ 2,855	\$ 3,009	\$ 3,059	\$ 2,810	\$ 3,101
General & Administrative	\$ 2,116	\$ 2,351	\$ 2,283	\$ 2,543	\$ 2,512
Customer Service	\$ 3,135	\$ 2,991	\$ 2,586	\$ 3,100	\$ 3,162
Facilities	\$ 1,292	\$ 1,394	\$ 1,476	\$ 1,435	\$ 1,466
Operations & Metering	\$ 7,331	\$ 8,209	\$ 7,662	\$ 8,234	\$ 8,229
Property Taxes	\$ 136	\$ 136	\$ 136	\$ 149	\$ 152
Total OM&A Before Capitalization (B)	\$ 16,865	\$ 18,089	\$ 17,201	\$ 18,271	\$ 18,621

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	2017 Historical Year	2018 Historical Year	2019 Historical Year	2020 Bridge Year	2021 Test Year	Directly Attributable? (Yes/No)	Explanation for Change in Overhead Capitalized
employee benefits	\$ 2,997	\$ 3,429	\$ 3,288	\$ 3,353	\$ 3,420	Yes	directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management
costs of site preparation							
initial delivery and handling costs	\$ 198	\$ 227	\$ 217	\$ 222	\$ 226	Yes	
costs of testing whether the asset is functioning properly							
professional fees							
vehicle and related costs	\$ 597	\$ 683	\$ 654	\$ 668	\$ 681	Yes	
costs of opening a new facility							
costs of introducing a new product or service (including costs of advertising and promotional activities)							
costs of conducting business in a new location or with a new class of customer (including costs of staff training)							

administration and other general overhead costs							
Insert description of additional item(s) and new rows if needed							
Total Capitalized OM&A (A)	\$ 3,792	\$ 4,338	\$ 4,159	\$ 4,242	\$ 4,327		
% of Capitalized OM&A (=A/B)	22%	24%	24%	23%	23%		

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

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

Ensure that OM&A costs below are not included in Recoverable OM&A (App. 2-JA)

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

Scenario 1: Past Investments with No Recovery. The distributor has made investments in the past (during the IRM Years), but has not received approval for these projects and therefore did not receive revenue from the IESO under Regulation 330/09 and did not receive ratepayer revenue for the direct benefit portion of the investment.

The WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage should correspond to the distributor's last Cost of Service approval.

The Direct Benefit portion of the calculated Revenue Requirement for each year should be summed and can be applied for recovery from the distributor's ratepayers through a rate rider.

The Provincial Recovery portion of the calculated Revenue Requirement for each year should be summed and can be applied for recovery from the IESO through a separate order.

Scenario 2: Investments in the Test Year and Beyond. Distributor plans to make investments in 2021 and/or beyond. These investments should be added to 2-FA in the appropriate year. The WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage should correspond to the distributor's current application.

[illegible]

Project 3

Name: REI Connection Project

[illegible]

Project 4

Name: REI Connection Project

[illegible]

Project 5

Name: REI Connection Project

[illegible][illegible]

Part B

Expansion Investments (Direct Benefit at 17%)	Test Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Project 1										
Name: Expansion Connection Project										
Capital Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incremental OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incremental OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project 2										
Name: Expansion Connection Project										
Capital Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incremental OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incremental OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project 3										
Name: Expansion Connection Project										
Capital Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incremental OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incremental OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project 4										
Name: Expansion Connection Project										
Capital Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incremental OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incremental OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project 5										
Name: Expansion Connection Project										
Capital Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incremental OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incremental OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Costs	\$	-	\$	-	\$	-	\$	-	\$	-
Total Incremental OM&A (Start-Up)	\$	-	\$	-	\$	-	\$	-	\$	-
Total Incremental OM&A (Ongoing)	\$	-	\$	-	\$	-	\$	-	\$	-

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

note 1: The distributor should follow the regulatory accounting set out in the Accounting Procedure Handbook Guidance FAQs issued in March 2015. Q10 of the APH FAQs states that: "For approved eligible investments as defined under O.R. 33000 under the OEB Act, a variance account will continue to be used for the purpose of recording variances between the revenue requested to be paid based on actual costs of approved eligible investments and the IESO." The answer to Q10 provides the accounting guidance: "Disc the actual costs of approved eligible investments in their OS plans as to establish a variance account 1533 Renewable Generation Funding Adder Differentials Account, Sub-account Partial Protection Payment Variances following OEB approval for investments beyond the test year for purposes of implementing rate protection pursuant to O.R. 33000. The purpose of this variance account is to track the variance between the distributor's revenue requirement associated with the portion of the actual capital and/or operating costs that are eligible for rate protection, as incurred by the distributor for eligible renewable enabling and expansion investments, and the rate protection payments collected from the IESO." The answer further provides the journal entries to record the variances: "Distributors should follow the instructions in the answer for recording the journal entries in the variance account 1533."

[illegible][illegible]

Test Year																				
2021			2022			2023			2024			2025			2026					
Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Total	Direct Benefit	Provincial		Total	Direct Benefit	Provincial		Total	Direct Benefit	Provincial	
\$ -	\$ -		\$ -	\$ -		\$ -	\$ -			\$ -	\$ -			\$ -	\$ -			\$ -	\$ -	
\$ -	\$ -		\$ -	\$ -		\$ -	\$ -			\$ -	\$ -			\$ -	\$ -			\$ -	\$ -	
\$ -	\$ -		\$ -	\$ -		\$ -	\$ -			\$ -	\$ -			\$ -	\$ -			\$ -	\$ -	
\$ -	\$ -		\$ -	\$ -		\$ -	\$ -			\$ -	\$ -			\$ -	\$ -			\$ -	\$ -	
0.00%		0.00%	0.00%		0.00%	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
\$ -	\$ -		\$ -	\$ -		\$ -	\$ -			\$ -	\$ -			\$ -	\$ -			\$ -	\$ -	
\$ -	\$ -		\$ -	\$ -		\$ -	\$ -			\$ -	\$ -			\$ -	\$ -			\$ -	\$ -	
\$ -	\$ -		\$ -	\$ -		\$ -	\$ -			\$ -	\$ -			\$ -	\$ -			\$ -	\$ -	

Net Fixed Assets

40

Opening Gross Fixed Assets

Capital Additions

Closing Gross Fixed Assets

tion

re additions)

half year)

Closing Accumulated Amortization

Opening Net Fixed Assets

Closing Net Fixed Assets

Average Net Fixed Assets

UCC for PILs Calculation

Opening UCC

Capital Additions

UCC Before Half Year Rule

Capital Additions (half year)

Reduced UCC

CCA Rate Class (to be entered)

CCA Rate (to be entered)

CCA

Closing UCC

[illegible][illegible]

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				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
SAIDI	1.350	2.610	0.750	1.960	0.980	1.210	2.610	0.730	1.950	0.980	1.210	2.610	0.730	1.340	0.980
SAIFI	2.010	2.080	1.180	1.710	1.090	1.270	2.060	0.980	1.640	1.090	1.270	2.060	0.980	1.290	1.090

5 Year Historical Average

SAIDI		1.530		1.496		1.374
SAIFI		1.614		1.408		1.338

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

Service Quality

Indicator	OEB Minimum Standard	2015	2016	2017	2018	2019
Low Voltage Connections	90.0%	95.4%	92.6%	99.5%	99.8%	100.0%
High Voltage Connections	90.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Telephone Accessibility	65.0%	70.2%	73.7%	90.5%	90.1%	94.1%
Appointments Met	90.0%	99.6%	100.0%	98.5%	100.0%	100.0%
Written Response to Enquires	80.0%	100.0%	99.5%	99.9%	100.0%	100.0%
Emergency Urban Response	80.0%	100.0%	100.0%	100.0%	100.0%	98.6%
Emergency Rural Response	80.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Telephone Call Abandon Rate	10.0%	1.8%	1.3%	0.4%	0.4%	0.2%
Appointment Scheduling	90.0%	100.0%	100.0%	92.8%	97.5%	92.5%
Rescheduling a Missed Appointment	100.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Reconnection Performance Standard	85.0%	100.0%	100.0%	99.8%	100.0%	100.0%

Date:

Appendix 2-H

Other Operating Revenue

[illegible][illegible]

Example: Account 4405 - Interest and Dividend Income

	2015 Actual ²	2016 Actual ²	2017 Actual ²	2018 Actual ²	2019 Actual	Bridge Year	Test Year
	2015	2016	2017	2018	2019	2020	2021
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Short-term Investment Interest							
Bank Deposit Interest							
Miscellaneous Interest Revenue							
etc. ¹							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	CGAAP
\$	-
	CGAAP
\$	-

Notes:

- 1 List and specify any other interest revenue.
- 2 For applicants rebasing under IFRS for the first time, in the transition year (2014) to IFRS, the applicant is to present information in both MIFRS and CGAAP. In column N, present CGAAP transition year information.

7

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

4235 - Specific Service Charges

	2015 Actual ²	2016 Actual ²	2017 Actual ²	2018 Actual ²	2019 Actual	Bridge Year	Test Year
	2015	2016	2017	2018	2019	2020	2021
Reporting Basis							
Collection Charge	\$ 501,317	\$ 606,809	\$ 288,867	\$ 51,096	\$ 27,596	\$ 39,837	\$ 40,392
Set up Charge	\$ 261,450	\$ 287,490	\$ 290,002	\$ 284,790	\$ 258,344	\$ 274,959	\$ 278,786
Enhancement Revenue	\$ 55,730	\$ 73,821	\$ 31,985	\$ 272,290	\$ 64,584	\$ 52,874	\$ 52,874
Reconnect Charge	\$ 62,145	\$ 60,430	\$ 42,700	\$ 71,757	\$ 68,460	\$ 70,984	\$ 71,972
Retail Charges	\$ 45,896	\$ 40,594	\$ 34,004	\$ 28,165	\$ 38,278	\$ 33,637	\$ 27,488
Other	\$ 12,311	\$ 8,803	\$ 9,275	\$ 11,371	\$ 12,181	\$ 11,603	\$ 11,758
Total	\$ 938,849	\$ 1,077,947	\$ 696,833	\$ 719,469	\$ 469,443	\$ 483,894	\$ 483,271

[illegible]

4380 - Expenses of Non-Utility Operations

	2015 Actual ²	2016 Actual ²	2017 Actual ²	2018 Actual ²	2019 Actual	Bridge Year	Test Year
	2015	2016	2017	2018	2019	2020	2021
Reporting Basis							
IESO/OEB RPP Pilot Project			-\$ 1,378,750	-\$ 312	-\$ 2,757,188	\$ -	\$ -
CDM	-\$ 1,454,655	-\$ 2,932,676	-\$ 1,327,493	-\$ 2,371,580	-\$ 724,325	\$ -	\$ -
Other miscellaneous costs				-\$ 49			
Total	-\$ 1,454,655	-\$ 2,932,676	-\$ 2,706,242	-\$ 2,371,941	-\$ 3,481,513	\$ -	\$ -

[illegible]

4390 - Miscellaneous Non-Operating Income

	2015 Actual ²	2016 Actual ²	2017 Actual ²	2018 Actual ²	2019 Actual	Bridge Year	Test Year
	2015	2016	2017	2018	2019	2020	2021
Reporting Basis							
Serv. Misc. Revenues	\$ 72,356	\$ 57,095	\$ 174,283	\$ 112,427	\$ 100,922	\$ 104,226	\$ 104,226
Sale of Scrap Material	\$ 81,891	\$ 65,693	\$ 31,394	\$ 77,194	\$ 44,882	\$ 45,562	\$ 45,562
Total	\$ 154,247	\$ 122,788	\$ 205,677	\$ 189,621	\$ 145,804	\$ 149,788	\$ 149,788

[illegible]

4405 - Interest and Dividend Income

	2015 Actual ²	2016 Actual ²	2017 Actual ²	2018 Actual ²	2019 Actual	Bridge Year	Test Year
	2015	2016	2017	2018	2019	2020	2021
Reporting Basis							
Regulatory Interest Improvement	\$ 127,820	\$ 76,318	\$ 92,626	\$ 116,589	\$ 39,431	\$ 39,431	\$ 39,431
Bank Deposit Interest	\$ 63,011	\$ 68,980	\$ 66,832	\$ 52,251	\$ 92,122	\$ 35,000	\$ 35,000
Total	\$ 190,832	\$ 145,298	\$ 159,458	\$ 168,840	\$ 131,553	\$ 74,431	\$ 74,431

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Appendix 2-I

Load Forecast CDM Adjustment Work Form

Appendix 2-1 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 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 2021 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 CDM activity, distributors may propose a CDM manual adjustment to the load forecast. If a distributor elects to propose a CDM manual adjustment to the load forecast, 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.

2019-2020 CDM Activities (and beyond, if applicable)

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.

For 2021 rate applications, distributors should ensure that the sum of the results for the 2015 to 2019 program years is consistent with the results provided by the IESO. For the 2020 and 2021 program year (as applicable), distributors that elect to propose a CDM manual adjustment, 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*								
73,000,000								
	2015	2016	2017	2018	2019	2020	2021**	Total
	%							
2015 CDM Programs						30.24%		0.00%
2016 CDM Programs						26.72%		0.00%
2017 CDM Programs						22.95%		0.00%
2018 CDM Programs						7.20%		0.00%
2019 CDM Programs						0.15%		0.00%
2020 CDM Programs						0.00%		0.00%
Total in Year						87.26%		0.00%
	kWh							
2015 CDM Programs	15,609,745.00	15,567,558.00	15,564,834.00	15,548,894.00	15,543,294.00	15,537,761.00		0.00
2016 CDM Programs		14,012,258.00	14,012,257.00	14,012,199.00	13,850,960.00	13,731,021.00		0.00
2017 CDM Programs			20,373,265.00	16,796,400.00	16,790,117.00	16,751,185.00		0.00
2018 CDM Programs				5,389,061.57	5,254,215.00	5,254,215.00		0.00
2019 CDM Programs					123,313.55	109,105.00		0.00
2020 CDM Programs								0.00
2021 CDM Programs (if applicable)***								0.00
Total in Year	15,609,745.00	29,579,816.00	49,950,356.00	51,746,554.57	51,561,899.55	51,383,287.00	0.00	73,000,000.00

Inputs do no match 2015-20 CDM target

*This total will not equal the distributor's former CFF CDM target. Rather, for 2019 and 2020, if the distributor elects to propose a CDM manual adjustment, it 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.

** If a distributor wishes to include projected savings that persist from former Conservation First programs into the 2021 test year, you may do so. Please provide relevant supporting documentation to show the savings persistence into 2021.

*** If a distributor expects impacts from any CFF-related projects not deployed by April 2019, but for which a distributor is contractually obligated to complete (or for other programs delivered by the distributor after April 2019), a distributor may include these amounts as part of a CDM manual adjustment to the 2021 load forecast, but must ensure that sufficient supporting evidence is provided in support of all estimated CDM savings.

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. Distributors should rely on the Participant and Cost monthly reports provided by the IESO for 2018 and 2019 CDM savings.

Determination of 2021 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 2019 into cells C57 to C66 and D57 to D66. The model will calculate the cumulative savings for all programs from 2006 to 2019 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 ('g')
Persistence of Historical CDM programs				
2006-2010 CDM programs			0	
2011 CDM program			0	
2012 CDM program			0	
2013 CDM program			0	
2014 CDM program			0	
2015 CDM program	17,124,655	15,609,745	1514910	
2016 CDM program	29,112,284	29,579,816	-467532	
2017 CDM program	53,253,577	56,239,015	-2985438	
2018 CDM program*	50,468,771	52,646,152	-2177381	
2019 CDM program (if applicable)*			0	
2006 to 2019 OPA CDM programs: Persistence to 2021.	149959287	154074728	-4115441	0.00%

*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 2021 test year.

Weight Factor for Inclusion in CDM Adjustment to 2021 Load Forecast							
Weight Factor for each year's CDM program impact on 2021 load forecast	2015	2016	2017	2018*	2019**	2020**	2021***
	0	0	0	0.5	1	0.5	1
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. Full year impact of 2018 CDM is assumed to be reflected in the base forecast.	Default is 0. Full year impact of 2019 CDM is assumed to be reflected in the base forecast. Adjust based on distributor's circumstance	Default is 0.5. Adjust based on distributor's circumstance	Default is 1. Adjust based on distributor's circumstance

* 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.

*** This may include the persistence of any remaining CDM projects that the distributor is contractually obligated to complete under the former CFF, as applicable. If this includes CDM activity that is beyond the CFF framework or other programs, please file project-level supporting documentation in accordance with section 2.3.1.3 of Chapter 2 Filing Requirements to support the breakdown of your proposal.

2021 LRAMVA and 2021 CDM adjustment to Load Forecast

One manual adjustment for CDM impacts to the 2021 load forecast is made. There is a different but related threshold amount that is used for the 2021 LRAMVA amount for Account 1568.

The amount used for the CDM threshold and the LRAMVA is the kWh that will be used to determine the base amount for the LRAMVA balance for 2021. 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 2021 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	2021	Total for 2021
Amount used for CDM threshold for LRAMVA (2021)	-	-	-	-	-	-	-	-
Manual Adjustment for 2021 Load Forecast (billed basis)					-	-	-	-
Manual Adjustment for 2021 LDC-only CDM programs (billed basis)								
Total Manual Forecast to Load Forecast							-	-
Proposed Loss Factor (TLF)	4.86%	Format: X.XX%						
Manual Adjustment for 2021 Load Forecast (system purchased basis)	-	-	-	-	-	-	-	-

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 2021 load forecast.

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 2021 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	2015	Actual		Actual	Actual ⁽¹⁾		Actual	Actual ⁽¹⁾		Actual	
Historical	2016	Actual		Actual	Actual ⁽¹⁾		Actual	Actual ⁽¹⁾		Actual	
Historical	2017	Actual	OEB-approved (2)	Actual	Actual ⁽¹⁾	OEB-approved (2)	Actual	Actual ⁽¹⁾	OEB-approved (2)	Actual	
Historical	2018	Actual		Actual	Actual ⁽¹⁾		Actual	Actual ⁽¹⁾		Actual	
Historical	2019	Actual		Actual	Actual ⁽¹⁾		Actual	Actual ⁽¹⁾		Actual	
Bridge Year (Forecast)	2020	Forecast			Forecast			Forecast			Forecast
Test Year (Forecast)	2021	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 2021 Cost of Service rebasers, the typical situation is that 2017 would have been the most recent cost of service rebasing application. If the most recent rebasing application was for a rate year other than 2017, 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.

Appendix 2-IB

Customer, Connections, Load Forecast and Revenues Data and Analysis

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

Color coding for Cells:

Data input

Drop-down List

No data entry required

Blank or calculated value

Distribution System (Total)

	Calendar Year (for 2021 Cost of Service)		Consumption (kWh) ⁽³⁾				
				Actual (Weather actual)	Weather-normalized		Weather- normalized
Historical	2015		Actual	1,079,788,015.96	1,086,444,847.68	OEB-approved	1,102,042,241
Historical	2016		Actual	1,075,184,905.46	1,063,253,023.28		
Historical	2017		Actual	1,035,410,213.65	1,072,970,934.19		
Historical	2018		Actual	1,077,322,375.93	1,067,275,419.79		
Historical	2019		Actual	1,048,371,768.62	1,037,051,137.60		
Bridge Year	2020		Forecast		1,078,000,816.81		
Test Year	2021		Forecast		1,075,667,737.24		

Variance Analysis		Year	Year-over-year		Versus OEB- approved
		2015			
		2016	-0.4%	-2.1%	
		2017	-3.7%	0.9%	
		2018	4.0%	-0.5%	
		2019	-2.7%	-2.8%	
		2020		3.9%	
		2021		-0.2%	-2.4%
		Geometric Mean	-1.0%	-0.2%	-0.5%

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)? kW

	Calendar Year (for 2021 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	2015	Actual	51,121	OEB-approved	50,977	Actual	479,213,665.00	482,167,990.00	OEB-approved	488,310,441.84	Actual	9,374.06	9,431.85	OEB-approved	9,578.97
Historical	2016	Actual	52,140			Actual	477,491,267.00	472,192,299.81			Actual	9,157.94	9,056.31		
Historical	2017	Actual	52,923			Actual	452,164,405.00	468,567,199.40			Actual	8,543.76	8,853.70		
Historical	2018	Actual	54,033			Actual	485,718,955.00	481,189,208.71			Actual	8,989.36	8,905.52		
Historical	2019	Actual	54,652			Actual	477,327,195.00	472,172,873.59			Actual	8,733.94	8,639.63		
Bridge Year	2020	Forecast	55,416			Forecast		494,764,508.71			Forecast	0.00	8,928.26		
Test Year	2021	Forecast	56,190			Forecast		496,495,067.56			Forecast	0.00	8,836.04		

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
	2015				2015				2015			
	2016	2.0%			2016	-0.4%	-2.1%		2016	-2.3%	-4.0%	
	2017	1.5%			2017	-5.3%	-0.8%		2017	-6.7%	-2.2%	
	2018	2.1%			2018	7.4%	2.7%		2018	5.2%	0.6%	
	2019	1.1%			2019	-1.7%	-1.9%		2019	-2.8%	-3.0%	
	2020	1.4%			2020		4.8%		2020		3.3%	
	2021	1.4%		10.2%	2021		0.3%	1.7%	2021		-1.0%	-7.8%
	Geometric Mean	1.9%		2.0%	Geometric Mean	-0.1%	0.6%	0.3%	Geometric Mean	-2.3%	-1.3%	-1.6%

	Calendar Year (for 2021 Cost of Service)	Revenues				Demand (kW)				Demand (kW) per Customer				
							Actual (Weather actual)	Weather-normalized	Weather- normalized		Actual (Weather actual)	Weather- normalized	Weather- normalized	
Historical	2015	Actual	\$ 11,588,878	OEB-approved	\$12,845,603	Actual		OEB-approved		Actual	0	0	OEB-approved	0
Historical	2016	Actual	\$ 14,058,627			Actual				Actual	0	0		
Historical	2017	Actual	\$ 14,305,203			Actual				Actual	0	0		
Historical	2018	Actual	\$ 15,372,238			Actual				Actual	0	0		
Historical	2019	Actual	\$ 16,358,543			Actual				Actual	0	0		
Bridge Year (Forecast)	2020	Forecast	\$ 16,558,801			Forecast				Forecast	0	0		
Test Year (Forecast)	2021	Forecast	\$ 18,107,075			Forecast				Forecast	0	0		

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
	2015				2015				2015			
	2016	21.3%			2016				2016			
	2017	1.8%			2017				2017			
	2018	7.5%			2018				2018			
	2019	6.4%			2019				2019			
	2020	1.2%			2020				2020			
	2021	9.4%		41.0%	2021				2021			
	Geometric Mean	9.3%		7.1%	Geometric Mean				Geometric Mean			

	Calendar Year		Customers				Consumption (kWh) ⁽³⁾					Consumption (kWh) per Customer					
	(for 2021 Cost of Service)						Actual (Weather actual)		Weather-normalized		Weather-normalized		Actual (Weather actual)		Weather-normalized		Weather-normalized
Historical	2015		Actual	4,020	OEB-approved	4,002	Actual	132,197,810.00	133,012,801.98	OEB-approved	134,064,266.12	Actual	32,885.03	33,087.76	OEB-approved	33,495.40	
Historical	2016		Actual	4,150			Actual	130,049,530.00	128,606,303.20			Actual	31,339.12	30,991.34			
Historical	2017		Actual	4,162			Actual	126,639,545.00	131,233,543.10			Actual	30,428.18	31,532.00			
Historical	2018		Actual	4,199			Actual	132,517,306.00	131,281,468.34			Actual	31,556.75	31,262.45			
Historical	2019		Actual	4,195			Actual	125,004,589.00	123,654,752.17			Actual	29,799.66	29,477.87			
Bridge Year	2020		Forecast	4,232			Forecast		128,912,694.14			Forecast	0.00	30,462.68			
Test Year	2021		Forecast	4,269			Forecast		128,706,195.43			Forecast	0.00	30,148.03			

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
	2015			2015			2015		
	2016	3.2%		2016	-1.6%	-3.3%	2016	-4.7%	-6.3%
	2017	0.3%		2017	-2.6%	2.0%	2017	-2.9%	1.7%
	2018	0.9%		2018	4.6%	0.0%	2018	3.7%	-0.9%
	2019	-0.1%		2019	-5.7%	-5.8%	2019	-5.6%	-5.7%
	2020	0.9%		2020		4.3%	2020		3.3%
	2021	0.9%	6.7%	2021		-0.2%	2021		-1.0%
	Geometric Mean	1.2%	1.3%	Geometric Mean	-1.8%	-0.7%	Geometric Mean	-3.2%	-1.8%
								-10.0%	
								-2.1%	

	Calendar Year		Revenues				Demand (kWh)					Demand (kWh) per Customer					
	(for 2021 Cost of Service)						Actual (Weather actual)		Weather-normalized		Weather-normalized		Actual (Weather actual)		Weather-normalized		Weather-normalized
Historical	2015		Actual	\$ 2,788,496	OEB-approved	\$2,706,175	Actual			OEB-approved		Actual	0	0	OEB-approved	0	
Historical	2016		Actual	\$ 2,870,895			Actual					Actual	0	0			
Historical	2017		Actual	\$ 2,834,165			Actual					Actual	0	0			
Historical	2018		Actual	\$ 3,025,687			Actual					Actual	0	0			
Historical	2019		Actual	\$ 3,060,749			Actual					Actual	0	0			
Bridge Year (Forecast)	2020		Forecast	\$ 3,176,398			Forecast					Forecast	0	0			
Test Year (Forecast)	2021		Forecast	\$ 3,375,654			Forecast					Forecast	0	0			

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
	2015			2015			2015		
	2016	3.0%		2016			2016		
	2017	-1.3%		2017			2017		
	2018	6.8%		2018			2018		
	2019	1.2%		2019			2019		
	2020	3.8%		2020			2020		
	2021	6.3%	24.7%	2021			2021		
	Geometric Mean	3.9%	4.5%	Geometric Mean			Geometric Mean		

3 Customer Class: General Service 50 to 999 kW

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

kW

	Calendar Year (for 2021 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	2015	Actual	509	OEB-approved	507	Actual	333,350,818.00	335,405,906.84	OEB-approved	337,307,808.87	Actual	654,591.69	658,627.21	OEB-approved	665,301.40
Historical	2016	Actual	518			Actual	330,893,084.00	327,220,992.55			Actual	639,303.98	632,209.29		
Historical	2017	Actual	524			Actual	327,193,987.00	339,063,332.84			Actual	624,416.01	647,067.43		
Historical	2018	Actual	519			Actual	332,346,251.00	329,246,836.86			Actual	639,845.18	633,878.08		
Historical	2019	Actual	535			Actual	324,474,004.00	320,970,236.93			Actual	606,210.19	599,664.15		
Bridge Year	2020	Forecast	535			Forecast		331,252,155.00			Forecast	0.00	618,873.71		
Test Year	2021	Forecast	535			Forecast		328,035,468.51			Forecast	0.00	612,864.02		

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
	2015				2015				2015		
	2016	1.6%			2016	-0.7%	-2.4%		2016	-2.3%	-4.0%
	2017	1.2%			2017	-1.1%	3.6%		2017	-2.3%	2.4%
	2018	-0.9%			2018	1.6%	-2.9%		2018	2.5%	-2.0%
	2019	3.0%			2019	-2.4%	-2.5%		2019	-5.3%	-5.4%
	2020	0.0%			2020		3.2%		2020		3.2%
	2021	0.0%	5.6%		2021		-1.0%	-2.7%	2021		-1.0%
	Geometric Mean	1.0%	1.1%		Geometric Mean	-0.9%	-0.4%	-0.6%	Geometric Mean	-2.5%	-1.4%

	Calendar Year (for 2021 Cost of Service)	Revenues			
Historical	2015	Actual	\$ 3,513,588	OEB-approved	\$3,795,906
Historical	2016	Actual	\$ 4,059,724		
Historical	2017	Actual	\$ 3,897,832		
Historical	2018	Actual	\$ 4,287,039		
Historical	2019	Actual	\$ 4,284,202		
Bridge Year (Forecast)	2020	Forecast	\$ 4,495,887		
Test Year (Forecast)	2021	Forecast	\$ 4,729,862		

Demand (kW)				
	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	847,479	852,704	OEB-approved	851,954
Actual	850,825	841,383		
Actual	839,126	869,566		
Actual	858,828	850,819		
Actual	833,274	824,276		
Forecast			833,808	
Forecast			825,711	

Demand (kW) per Customer				
	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	1,664.17	1,674.43	OEB-approved	1,680.38
Actual	1,643.84	1,625.60		
Actual	1,601.39	1,659.48		
Actual	1,653.45	1,638.03		
Actual	1,556.79	1,539.98		
Forecast	0	1,557.79		
Forecast	0	1,542.66		

Variance Analysis	Year	Year-over-year		Test Year Versus OEB-approved	
	2015				
	2016	15.5%			
	2017	-4.0%			
	2018	10.0%			
	2019	-0.1%			
	2020	4.9%			
	2021	5.2%		24.6%	
	Geometric Mean	6.1%		4.5%	

Year	Year-over-year		Test Year Versus OEB-approved
2015			
2016	0.4%	-1.3%	
2017	-1.4%	3.3%	
2018	2.3%	-2.2%	
2019	-3.0%	-3.1%	
2020		1.2%	
2021		-1.0%	
Geometric Mean	-0.6%	-0.6%	-3.1%
			-0.6%

Year	Year-over-year		Test Year Versus OEB- approved
2015			
2016	-1.2%	-2.9%	
2017	-2.6%	2.1%	
2018	3.3%	-1.3%	
2019	-5.8%	-6.0%	
2020		1.2%	
2021		-1.0%	
Geometric Mean	-2.2%	-1.6%	-8.2%
			-1.7%

4 Customer Class: General Service 1,000 to 4,999 kW

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

kW

	Calendar Year (for 2021 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	2015	Actual	12	OEB-approved	12	Actual	81,234,207.00	81,735,011.27	OEB-approved	88,420,452.22	Actual	6,769,517.25	6,811,250.94	OEB-approved	7,368,371.02
Historical	2016	Actual	13			Actual	83,295,745.00	82,371,369.10			Actual	6,407,365.00	6,336,259.16		
Historical	2017	Actual	13			Actual	80,815,499.00	83,747,176.06			Actual	6,338,470.51	6,568,405.97		
Historical	2018	Actual	13			Actual	77,975,782.00	77,248,590.88			Actual	5,998,137.08	5,942,199.30		
Historical	2019	Actual	13			Actual	75,700,561.00	74,883,123.77			Actual	5,937,298.90	5,873,186.18		
Bridge Year	2020	Forecast	13			Forecast		77,156,789.20			Forecast	0.00	6,051,512.88		
Test Year	2021	Forecast	13			Forecast		76,465,711.41			Forecast	0.00	5,997,310.70		

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
	2015				2015				2015			
	2016	8.3%			2016	2.5%	0.8%		2016	-5.3%	-7.0%	
	2017	-1.9%			2017	-3.0%	1.7%		2017	-1.1%	3.7%	
	2018	2.0%			2018	-3.5%	-7.8%		2018	-5.4%	-9.5%	
	2019	-1.9%			2019	-2.9%	-3.1%		2019	-1.0%	-1.2%	
	2020	0.0%			2020		3.0%		2020		3.0%	
	2021	0.0%		6.3%	2021		-0.9%	-13.5%	2021		-0.9%	-18.6%
	Geometric Mean	1.2%		1.2%	Geometric Mean	-2.3%	-1.3%	-2.9%	Geometric Mean	-4.3%	-2.5%	-4.0%

	Calendar Year (for 2021 Cost of Service)	Revenues				
Historical	2015	Actual	\$	592,032	OEB-approved	\$480,278
Historical	2016	Actual	\$	550,829		
Historical	2017	Actual	\$	651,049		
Historical	2018	Actual	\$	570,193		
Historical	2019	Actual	\$	581,313		
Bridge Year (Forecast)	2020	Forecast	\$	559,075		
Test Year (Forecast)	2021	Forecast	\$	589,925		

Demand (kW)					
	Actual (Weather actual)	Weather-normalized			Weather- normalized
Actual	190,580	191,755	OEB-approved		195,333
Actual	202,815	200,564			
Actual	193,828	200,859			
Actual	190,151	188,378			
Actual	183,732	181,748			
Forecast		184,129			
Forecast		182,480			

Demand (kW) per Customer				
	Actual (Weather actual)	Weather- normalized	Weather- normalized	
Actual	15,881.67	15,979.58	OEB-approved	16,277.77
Actual	15,601.15	15,428.02		
Actual	15,202.20	15,753.67		
Actual	14,627.00	14,490.59		
Actual	14,410.39	14,254.78		
Forecast	0	14,441.51		
Forecast	0	14,312.16		

Variance Analysis	Year	Year-over-year		Test Year Versus OEB- approved
	2015			
	2016	-7.0%		
	2017	18.2%		
	2018	-12.4%		
	2019	2.0%		
	2020	-3.8%		
	2021	5.5%		22.8%
	Geometric Mean	-0.1%		4.2%

Year	Year-over-year		Test Year Versus OEB-approved
2015			
2016	6.4%	4.6%	
2017	-4.4%	0.1%	
2018	-1.9%	-6.2%	
2019	-3.4%	-3.5%	
2020		1.3%	
2021		-0.9%	-6.6%
Geometric Mean	-1.2%	-1.0%	-1.4%

Year	Year-over-year		Test Year Versus OEB- approved
2015			
2016	-1.8%	-3.5%	
2017	-2.6%	2.1%	
2018	-3.8%	-8.0%	
2019	-1.5%	-1.6%	
2020		1.3%	
2021		-0.9%	-12.1%
Geometric Mean	-3.2%	-2.2%	-2.5%

5 Customer Class: Large Use >5000 kW

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

kW

	Calendar Year (for 2021 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	2015	Actual	1	OEB-approved	1	Actual	41,948,976.00	42,207,589.05	OEB-approved	42,639,586.10	Actual	41,948,976.00	42,207,589.05	OEB-approved	42,639,586.10
Historical	2016	Actual	1			Actual	41,438,246.00	40,978,384.38			Actual	41,438,246.00	40,978,384.38		
Historical	2017	Actual	1			Actual	40,954,643.00	42,440,320.73			Actual	40,954,643.00	42,440,320.73		
Historical	2018	Actual	1			Actual	41,879,817.00	41,489,251.75			Actual	41,879,817.00	41,489,251.75		
Historical	2019	Actual	1			Actual	38,878,939.00	38,459,112.62			Actual	38,878,939.00	38,459,112.62		
Bridge Year	2020	Forecast	1			Forecast		38,878,939.00			Forecast	0.00	38,878,939.00		
Test Year	2021	Forecast	1			Forecast		38,878,939.00			Forecast	0.00	38,878,939.00		

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
	2015			2015			2015		
	2016	0.0%		2016	-1.2%	-2.9%	2016	-1.2%	-2.9%
	2017	0.0%		2017	-1.2%	3.6%	2017	-1.2%	3.6%
	2018	0.0%		2018	2.3%	-2.2%	2018	2.3%	-2.2%
	2019	0.0%		2019	-7.2%	-7.3%	2019	-7.2%	-7.3%
	2020	0.0%		2020		1.1%	2020		1.1%
	2021	0.0%	0.0%	2021		0.0%	2021		0.0%
	Geometric Mean	0.0%	0.0%	Geometric Mean	-2.5%	-1.6%	Geometric Mean	-2.5%	-1.6%
						-1.8%			-1.8%

	Calendar Year (for 2021 Cost of Service)	Revenues			
		Actual	\$		
Historical	2015	Actual	\$	248,849	OEB-approved \$226,136
Historical	2016	Actual	\$	237,470	
Historical	2017	Actual	\$	250,472	
Historical	2018	Actual	\$	244,517	
Historical	2019	Actual	\$	241,641	
Bridge Year (Forecast)	2020	Forecast	\$	259,438	
Test Year (Forecast)	2021	Forecast	\$	275,391	

Demand (kW)				
	Actual (Weather actual)	Weather-normalized		Weather- normalized
Actual	95,584	96,173	OEB-approved	96,450
Actual	99,526	98,422		
Actual	92,549	95,906		
Actual	88,409	87,585		
Actual	87,535	86,590		
Forecast		86,319		
Forecast		86,319		

Demand (kW) per Customer				
	Actual (Weather actual)	Weather- normalized		Weather- normalized
Actual	95,584.00	96,173.27	OEB-approved	96,450.28
Actual	99,526.00	98,421.51		
Actual	92,549.00	95,906.32		
Actual	88,409.00	87,584.51		
Actual	87,535.16	86,589.93		
Forecast	-	86,319.20		
Forecast	-	86,319.20		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved
	2015		
	2016	-4.6%	
	2017	5.5%	
	2018	-2.4%	
	2019	-1.2%	
	2020	7.4%	
	2021	6.1%	21.8%
	Geometric Mean	2.0%	4.0%

Year	Year-over-year	Test Year Versus OEB-approved
2015		
2016	4.1%	2.3%
2017	-7.0%	-2.6%
2018	-4.5%	-8.7%
2019	-1.0%	-1.1%
2020		-0.3%
2021		0.0%
Geometric Mean	-2.9%	-2.1%
		-2.2%

Year	Year-over-year	Test Year Versus OEB- approved
2015		
2016	4.1%	2.3%
2017	-7.0%	-2.6%
2018	-4.5%	-8.7%
2019	-1.0%	-1.1%
2020		-0.3%
2021		0.0%
Geometric Mean	-2.9%	-2.1%
		-2.2%

6 Customer Class: Street Lighting

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

kW

	Calendar Year (for 2021 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	2015	Actual	12,676	OEB-approved	12,710	Actual	9,302,763.00	9,360,114.00	OEB-approved	8,578,851.71	Actual	733.88	738.40	OEB-approved	674.98
Historical	2016	Actual	12,955			Actual	9,490,651.00	9,385,328.34			Actual	732.57	724.44		
Historical	2017	Actual	13,171			Actual	5,107,520.00	5,292,801.28			Actual	387.78	401.85		
Historical	2018	Actual	13,828			Actual	4,336,239.00	4,295,799.85			Actual	313.59	310.67		
Historical	2019	Actual	13,934			Actual	4,410,847.00	4,363,217.36			Actual	316.55	313.13		
Bridge Year	2020	Forecast	14,161			Forecast		4,482,653.24			Forecast	0.00	316.55		
Test Year	2021	Forecast	14,391			Forecast		4,555,628.44			Forecast	0.00	316.55		

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
	2015			2015				2015			
	2016	2.2%		2016	2.0%	0.3%		2016	-0.2%	-1.9%	
	2017	1.7%		2017	-46.2%	-43.6%		2017	-47.1%	-44.5%	
	2018	5.0%		2018	-15.1%	-18.8%		2018	-19.1%	-22.7%	
	2019	0.8%		2019	1.7%	1.6%		2019	0.9%	0.8%	
	2020	1.6%		2020		2.7%		2020		1.1%	
	2021	1.6%	13.2%	2021		1.6%	-46.9%	2021		0.0%	-53.1%
	Geometric Mean	2.6%	2.5%	Geometric Mean	-22.0%	-13.4%	-11.9%	Geometric Mean	-24.4%	-15.6%	-14.1%

7 Customer Class: Sentinel Lights

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

kW

	Calendar Year (for 2021 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	2015	Actual	25	OEB-approved	23	Actual	27,546.96	27,716.78	OEB-approved	34,297.18	Actual	1,101.88	1,108.67	OEB-approved	1,476.98
Historical	2016	Actual	23			Actual	25,800.46	25,514.14			Actual	1,121.76	1,109.31		
Historical	2017	Actual	23			Actual	25,667.65	26,598.78			Actual	1,115.98	1,156.47		
Historical	2018	Actual	23			Actual	25,642.93	25,403.79			Actual	1,114.91	1,104.51		
Historical	2019	Actual	23			Actual	25,689.62	25,412.22			Actual	1,116.94	1,104.88		
Bridge Year	2020	Forecast	22			Forecast		25,016.03			Forecast	0.00	1,116.94		
Test Year	2021	Forecast	22			Forecast		24,360.10			Forecast	0.00	1,116.94		

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
	2015				2015				2015			
	2016	-8.0%			2016	-6.3%	-7.9%		2016	1.8%	0.1%	
	2017	0.0%			2017	-0.5%	4.3%		2017	-0.5%	4.3%	
	2018	0.0%			2018	-0.1%	-4.5%		2018	-0.1%	-4.5%	
	2019	0.0%			2019	0.2%	0.0%		2019	0.2%	0.0%	
	2020	-2.6%			2020		-1.6%		2020		1.1%	
	2021	-2.6%		-6.1%	2021		-2.6%	-29.0%	2021		0.0%	-24.4%
	Geometric Mean	-2.7%		-1.2%	Geometric Mean	-2.3%	-2.5%	-6.6%	Geometric Mean	0.5%	0.1%	-5.4%

	Calendar Year (for 2021 Cost of Service)	Revenues			
		Actual	\$	OEB-approved	\$
Historical	2015	Actual	\$ 2,071	OEB-approved	\$2,071
Historical	2016	Actual	\$ 2,900		
Historical	2017	Actual	\$ 2,110		
Historical	2018	Actual	\$ 2,104		
Historical	2019	Actual	\$ 1,593		
Bridge Year (Forecast)	2020	Forecast	\$ 2,275		
Test Year (Forecast)	2021	Forecast	\$ 2,273		

Demand (kW)				
	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	100	101	OEB-approved	100
Actual	85	84		
Actual	85	88		
Actual	85	84		
Actual	85	84		
Forecast		83		
Forecast		81		

Demand (kW) per Customer				
	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	4.00	4.02	OEB-approved	4.31
Actual	3.70	3.65		
Actual	3.70	3.83		
Actual	3.70	3.66		
Actual	3.70	3.66		
Forecast	-	3.69		
Forecast	-	3.69		

Variance Analysis	Year	Year-over-year		Test Year Versus OEB-approved
	2015			
	2016	40.1%		
	2017	-27.2%		
	2018	-0.3%		
	2019	-24.3%		
	2020	42.9%		
	2021	-0.1%		9.8%
	Geometric Mean	1.9%		1.9%

Year	Year-over-year		Test Year Versus OEB-approved
2015			
2016	-15.0%	-16.5%	
2017	0.0%	4.8%	
2018	0.0%	-4.4%	
2019	0.0%	-0.1%	
2020		-1.6%	
2021		-2.6%	-19.6%
Geometric Mean	-5.3%	-4.4%	-4.3%

Year	Year-over-year		Test Year Versus OEB-approved
2015			
2016	-7.6%	-9.2%	
2017	0.0%	4.8%	
2018	0.0%	-4.4%	
2019	0.0%	-0.1%	
2020		1.0%	
2021		0.0%	-14.4%
Geometric Mean	-2.6%	-1.7%	-3.1%

	Calendar Year (for 2021 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	2015	Actual	286	OEB-approved	296	Actual	2,512,230.00	2,527,717.76	OEB-approved	2,686,537.31	Actual	8,789.14	8,843.33	OEB-approved	9,081.65
Historical	2016	Actual	274			Actual	2,500,582.00	2,472,831.75			Actual	9,117.89	9,016.71		
Historical	2017	Actual	274			Actual	2,508,947.00	2,599,962.00			Actual	9,153.96	9,486.03		
Historical	2018	Actual	276			Actual	2,522,383.00	2,498,859.61			Actual	9,141.83	9,056.57		
Historical	2019	Actual	278			Actual	2,549,944.00	2,522,408.94			Actual	9,180.72	9,081.58		
Bridge Year	2020	Forecast	275			Forecast		2,528,061.50			Forecast	0.00	9,180.72		
Test Year	2021	Forecast	273			Forecast		2,506,366.78			Forecast	0.00	9,180.72		

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
	2015			2015			2015		
	2016	-4.1%		2016	-0.5%	-2.2%	2016	3.7%	2.0%
	2017	-0.1%		2017	0.3%	5.1%	2017	0.4%	5.2%
	2018	0.7%		2018	0.5%	-3.9%	2018	-0.1%	-4.5%
	2019	0.7%		2019	1.1%	0.9%	2019	0.4%	0.3%
	2020	-0.9%		2020		0.2%	2020		1.1%
	2021	-0.9%	-7.7%	2021		-0.9%	2021		0.0%
	Geometric Mean	-0.9%	-1.6%	Geometric Mean	0.5%	-0.2%	Geometric Mean	1.5%	0.8%
						-1.4%			0.2%

	Calendar Year (for 2021 Cost of Service)	Revenues				Demand (kWh)					Demand (kWh) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	2015	Actual	\$ 49,106	OEB-approved		Actual			OEB-approved		Actual	0	0	OEB-approved	
Historical	2016	Actual	\$ 60,361			Actual					Actual	0	0		
Historical	2017	Actual	\$ 54,516			Actual					Actual	0	0		
Historical	2018	Actual	\$ 72,465			Actual					Actual	0	0		
Historical	2019	Actual	\$ 103,333			Actual					Actual	0	0		
Bridge Year (Forecast)	2020	Forecast	\$ 89,246			Forecast					Forecast	0	0		
Test Year (Forecast)	2021	Forecast	\$ 97,933			Forecast					Forecast	0	0		

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
	2015			2015			2015		
	2016	22.9%		2016			2016		
	2017	-9.7%		2017			2017		
	2018	32.9%		2018			2018		
	2019	42.6%		2019			2019		
	2020	-13.6%		2020			2020		
	2021	9.7%		2021			2021		
	Geometric Mean	14.8%		Geometric Mean			Geometric Mean		

9 Customer Class:

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

kWh

	Calendar Year (for 2021 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	2015	Actual		OEB-approved		Actual		OEB-approved			Actual	OEB-approved		
Historical	2016	Actual				Actual					Actual			
Historical	2017	Actual				Actual					Actual			
Historical	2018	Actual				Actual					Actual			
Historical	2019	Actual				Actual					Actual			
Bridge Year	2020	Forecast				Forecast					Forecast			
Test Year	2021	Forecast				Forecast					Forecast			

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
	2015			2015			2015		
	2016			2016			2016		
	2017			2017			2017		
	2018			2018			2018		
	2019			2019			2019		
	2020			2020			2020		
	2021			2021			2021		
	Geometric Mean			Geometric Mean			Geometric Mean		

	Calendar Year (for 2021 Cost of Service)	Revenues				Demand (kWh)					Demand (kWh) per Customer				
							Actual (Weather actual)	Weather-normalized	Weather- normalized			Actual (Weather actual)	Weather- normalized	OEB-approved	Weather- normalized
Historical	2015	Actual		OEB-approved		Actual		OEB-approved			Actual			OEB-approved	
Historical	2016	Actual				Actual					Actual				
Historical	2017	Actual				Actual					Actual				
Historical	2018	Actual				Actual					Actual				
Historical	2019	Actual				Actual					Actual				
Bridge Year (Forecast)	2020	Forecast				Forecast					Forecast				
Test Year (Forecast)	2021	Forecast				Forecast					Forecast				

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2015		
	2016		
	2017		
	2018		
	2019		
	2020		
	2021		
	Geometric Mean		

Year	Year-over-year	Test Year Versus OEB-approved
2015		
2016		
2017		
2018		
2019		
2020		
2021		
Geometric Mean		

Year	Year-over-year	Test Year Versus OEB-approved
2015		
2016		
2017		
2018		
2019		
2020		
2021		
Geometric Mean		

10 Customer Class:

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

kWh

	Calendar Year (for 2021 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	2015	Actual		OEB-approved		Actual					Actual			
Historical	2016	Actual				Actual					Actual			
Historical	2017	Actual				Actual					Actual			
Historical	2018	Actual				Actual					Actual			
Historical	2019	Actual				Actual					Actual			
Bridge Year	2020	Forecast				Forecast					Forecast			
Test Year	2021	Forecast				Forecast					Forecast			

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
	2015					2015					2015			
	2016					2016					2016			
	2017					2017					2017			
	2018					2018					2018			
	2019					2019					2019			
	2020					2020					2020			
	2021					2021					2021			
	Geometric Mean					Geometric Mean					Geometric Mean			

	Calendar Year (for 2021 Cost of Service)	Revenues				Demand (kWh)					Demand (kWh) per Customer				
							Actual (Weather actual)	Weather-normalized	Weather- normalized			Actual (Weather actual)	Weather- normalized	OEB-approved	Weather- normalized
Historical	2015	Actual		OEB-approved		Actual					Actual				
Historical	2016	Actual				Actual					Actual				
Historical	2017	Actual				Actual					Actual				
Historical	2018	Actual				Actual					Actual				
Historical	2019	Actual				Actual					Actual				
Bridge Year (Forecast)	2020	Forecast				Forecast					Forecast				
Test Year (Forecast)	2021	Forecast				Forecast					Forecast				

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
	2015					2015					2015			
	2016					2016					2016			
	2017					2017					2017			
	2018					2018					2018			
	2019					2019					2019			
	2020					2020					2020			
	2021					2021					2021			
	Geometric Mean					Geometric Mean					Geometric Mean			

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

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

File Number:EB-2020-0048

Exhibit:

Tab:

Schedule:

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Date:

Appendix 2-JA

Summary of **Recoverable** OM&A Expenses

	2015 Last Rebasing Year OEB Approved	2015 Last Rebasing Year Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	2021 Test Year
Reporting Basis								
Operations	\$1,288,019	\$1,591,251	\$1,646,675	\$1,711,345	\$2,070,199	\$1,995,035	\$2,063,979	\$1,855,101
Maintenance	\$1,346,279	\$1,205,389	\$1,370,654	\$1,012,688	\$1,083,940	\$1,019,828	\$1,206,635	\$1,313,348
SubTotal	\$2,634,298	\$2,796,640	\$3,017,329	\$2,724,033	\$3,154,138	\$3,014,864	\$3,270,614	\$3,168,448
%Change (year over year)		6.2%	7.9%	-9.7%	15.8%	-4.4%	8.5%	-3.1%
%Change (Test Year vs Last Rebasing Year - Actual)								13.3%
Billing and Collecting	\$2,653,062	\$2,169,794	\$2,481,194	\$2,724,859	\$2,478,411	\$2,176,290	\$2,523,102	\$2,573,086
Community Relations	\$1,161,723	\$1,192,223	\$1,303,215	\$1,191,230	\$1,268,113	\$1,171,525	\$1,497,532	\$1,553,443
Administrative and General	\$5,604,762	\$5,519,231	\$5,572,713	\$6,269,214	\$6,683,955	\$6,511,282	\$6,554,230	\$6,812,572
SubTotal	\$9,419,547	\$8,881,248	\$9,357,121	\$10,185,304	\$10,430,478	\$9,859,098	\$10,574,863	\$10,939,101
%Change (year over year)		-5.7%	5.4%	8.9%	2.4%	-5.5%	7.3%	3.4%
%Change (Test Year vs Last Rebasing Year - Actual)								23.2%
Total	\$12,053,844	\$11,677,888	\$12,374,450	\$12,909,337	\$13,584,617	\$12,873,961	\$13,845,477	\$14,107,550
%Change (year over year)		-3.1%	6.0%	4.3%	5.2%	-5.2%	7.5%	1.9%

	2015 Last Rebasing Year OEB Approved	2015 Last Rebasing Year Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	2021 Test Year
Operations	\$1,288,019	\$1,591,251	\$1,646,675	\$1,711,345	\$2,070,199	\$1,995,035	\$2,063,979	\$1,855,101
Maintenance	\$1,346,279	\$1,205,389	\$1,370,654	\$1,012,688	\$1,083,940	\$1,019,828	\$1,206,635	\$1,313,348
Billing and Collecting	\$2,653,062	\$2,169,794	\$2,481,194	\$2,724,859	\$2,478,411	\$2,176,290	\$2,523,102	\$2,573,086
Community Relations	\$1,161,723	\$1,192,223	\$1,303,215	\$1,191,230	\$1,268,113	\$1,171,525	\$1,497,532	\$1,553,443
Administrative and General	\$5,604,762	\$5,519,231	\$5,572,713	\$6,269,214	\$6,683,955	\$6,511,282	\$6,554,230	\$6,812,572
Total	\$12,053,844	\$11,677,888	\$12,374,450	\$12,909,337	\$13,584,617	\$12,873,961	\$13,845,477	\$14,107,550
%Change (year over year)		-3.1%		4.3%	5.2%	-5.2%	7.5%	1.9%

Note:

- 1Historical actuals going back to the last cost of service application are required to be entered by the applicant.
- 2Recoverable OM&A that is included on these tables should be identical to the recoverable OM&A that is shown for the corresponding periods on Appendix 2-JB.

	Last Rebasing Year 2015 OEB Approved	Last Rebasing Year 2015 Actuals	Variance 2015 OEB Approved - 2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	Variance 2020 Bridge vs. 2019 Actuals	2021 Test Year	Variance 2021 Test vs. 2020 Bridge
Operations	\$ 1,288,019	\$ 1,591,251	-\$ 303,232	\$ 1,646,675	\$ 1,711,345	\$ 2,070,199	\$ 1,995,035	\$ 2,063,979	\$ 68,944	\$ 1,855,101	-\$ 208,879
Maintenance	\$ 1,346,279	\$ 1,205,389	\$ 140,890	\$ 1,370,654	\$ 1,012,688	\$ 1,083,940	\$ 1,019,828	\$ 1,206,635	\$ 186,807	\$ 1,313,348	\$ 106,713
Billing and Collecting	\$ 2,653,062	\$ 2,169,794	\$ 483,268	\$ 2,481,194	\$ 2,724,859	\$ 2,478,411	\$ 2,176,290	\$ 2,523,102	\$ 346,811	\$ 2,573,086	\$ 49,984
Community Relations	\$ 1,161,723	\$ 1,192,223	-\$ 30,500	\$ 1,303,215	\$ 1,191,230	\$ 1,268,113	\$ 1,171,525	\$ 1,497,532	\$ 326,006	\$ 1,553,443	\$ 55,912
Administrative and General	\$ 5,604,762	\$ 5,519,231	\$ 85,531	\$ 5,572,713	\$ 6,269,214	\$ 6,683,955	\$ 6,511,282	\$ 6,554,230	\$ 42,948	\$ 6,812,572	\$ 258,342
Total OM&A Expenses	\$ 12,053,844	\$ 11,677,888	\$ 375,956	\$ 9,357,121	\$ 12,909,337	\$ 13,584,617	\$ 12,873,961	\$ 13,845,477	\$ 971,516	\$ 14,107,550	\$ 262,073
Adjustments for Total non-recoverable items ³											
Total Recoverable OM&A Expenses	\$ 12,053,844	\$ 11,677,888	\$ 375,956	\$ 9,357,121	\$ 12,909,337	\$ 13,584,617	\$ 12,873,961	\$ 13,845,477	\$ 971,516	\$ 14,107,550	\$ 262,073
Variance from previous year				-\$ 2,320,767	\$ 3,552,215	\$ 675,280	-\$ 710,656	\$ 971,516			
Percent change (year over year)				0%	38%	5%	-5%	8%			
Percent Change: Test year vs. Most Current Actual											
Simple average of % variance for all years										9.48%	
Compound Annual Growth Rate for all years											3.2%
Compound Growth Rate (2019 vs. 2015 Actuals)										2.5%	

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

OM&A	Last Rebasng Year (2015 Actuals)	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	2021 Test Year
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Opening Balance²	\$12,081,304	\$11,702,576	\$12,403,144	\$12,937,131	\$13,615,234	\$12,906,153	\$13,879,393
Labour							
Inflation	\$0	\$139,763	\$142,795	\$145,619	\$159,672	\$173,420	\$179,647
Retirements	\$(190,289)	\$(328,548)	\$(302,423)	\$(199,282)	\$(609,115)	\$(225,402)	\$0
Leavers	\$0	\$(42,186)	\$(22,339)	\$(147,614)	\$(332,920)	\$(242,973)	\$(105,096)
Replacements	\$(202,622)	\$149,894	\$62,035	\$835,823	\$890,886	\$776,681	\$(21,380)
New Hires	\$18,036	\$40,581	\$203,105	\$299,744	\$39,707	\$54,667	\$27,333
Labour Other (incl overtime)	\$11,571	\$22,020	\$217,637	\$170,258	\$122,005	\$(183,886)	\$(38,624)
Labour sub-total	\$(363,303)	\$(18,476)	\$300,810	\$1,104,549	\$270,234	\$352,506	\$41,880
Benefits	\$100,418	\$(62,840)	\$108,241	\$151,400	\$32,646	\$91,394	\$46,741
Regulatory Fees & Costs	\$(13,589)	\$23,105	\$887	\$18,458	\$(8,727)	\$(250,742)	\$262,474
Bad Bebts	\$(264,007)	\$354,127	\$157,206	\$(276,987)	\$(190,648)	\$195,266	\$8,932
Pole Testing (2015/16 Polecare Int)	\$21,978	\$110,302	\$(132,280)				
Subcontractors	\$88,789	\$(49,186)	\$174,376	\$(46,390)	\$94,292	\$194,441	\$94,292
Labour & OH Allocations	\$151,471	\$196,786	\$(194,828)	\$(545,919)	\$(526,648)	\$166,380	\$(263,663)
Communications	\$38,266	\$55,534	\$(5,934)	\$137,351	\$(118,548)	\$73,459	\$16,109
Inventory Adjustment					\$(126,786)	\$126,786	
Management Fees	\$0	\$9,792	\$10,488	\$10,704	\$(159,996)	\$7,212	\$7,356
Other	\$(138,750)	\$81,423	\$115,022	\$124,940	\$25,100	\$16,538	\$48,410
Closing Balance²	\$11,702,576	\$12,403,144	\$12,937,131	\$13,615,234	\$12,906,153	\$13,879,393	\$14,141,923

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 Rebasng 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.

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Appendix 2-JC
OM&A Programs Table

Programs	Last Rebasing Year (2015 OEB- Approved)	Last Rebasing Year (2015 Actuals)	Last Rebasing Year (2019 OEB- Approved)	2019 Actuals	2020 Bridge Year	2021 Test Year	Variance (Test Year vs. 2019 Actuals)	Variance (Test Year vs. Last Rebasing Year (2015 OEB- Approved)	Variance (Test Year vs. Last Rebasing Year (2019 OEB- Approved)
Reporting Basis									
Corporate									
Management Fees	489,600	489,600	531,519	360,588	367,800	375,156	14,568	-114,444	-156,363
Post Retirement Benefits expense	669,473	752,050	748,646	739,809	771,931	787,370	47,560	117,896	38,724
Insurance - General & Property	293,731	280,258	318,880	302,518	308,877	315,055	12,537	21,323	-3,826
Regulatory Costs	383,166	369,577	402,359	403,300	152,558	415,032	11,732	31,866	12,673
Audit, Legal & Consulting Fees	258,175	389,822	279,951	243,041	209,602	213,795	-29,247	-44,381	-66,156
Allocations & Recoveries	17,587	-208,120	-27,738	-363,676	-267,456	-272,805	90,872	-290,392	-245,066
Labour & Other Costs	617,554	453,017	669,325	1,373,054	1,266,344	1,267,675	-105,378	650,122	598,351
Sub-Total	2,729,288	2,526,204	2,922,941	3,058,634	2,809,658	3,101,278	42,644	371,990	178,337
General & Administrative									
Finance & Regulatory Affairs	776,560	767,904	842,814	742,981	775,568	729,213	-13,768	-47,347	-113,601
IT Operations	378,817	307,555	410,328	570,367	738,530	709,601	139,235	330,784	299,274
Community Relations	141,119	147,155	206,749	175,823	227,280	230,748	54,925	89,629	23,999
Employee Health & Safety	231,760	192,301	250,653	148,490	148,924	189,161	40,671	-42,599	-61,492
Human Resources	196,988	153,019	191,862	270,886	299,307	295,549	24,662	98,561	103,687
Purchasing & Stores	352,729	362,336	279,050	374,118	353,517	357,448	-16,670	4,720	78,398
Sub-Total	2,077,973	1,930,270	2,181,456	2,282,665	2,543,126	2,511,721	229,056	433,748	330,265
Customer Service									
Customer Service Management	257,189	266,276	278,485	292,461	291,795	298,763	6,301	41,574	20,278
Customer Service General	1,085,423	973,391	1,262,741	912,636	1,149,612	1,172,583	259,947	87,160	-90,158
Customer Billing (outsourced)	464,561	473,598	502,856	552,537	614,000	625,052	72,515	160,491	122,196
Bad Debts	426,360	374,444	462,864	233,714	422,604	431,056	197,342	4,696	-31,808
Postage and Printing	502,487	472,750	577,855	472,848	489,921	499,719	26,871	-2,767	-78,136
Collections, Reconnects & Notices	84,164	108,282	91,102	89,927	98,350	100,120	10,193	15,956	9,018
LEAP Program	27,460	24,688	33,219	32,192	33,916	34,374	2,182	6,914	1,155
Sub-Total	2,847,644	2,693,429	3,209,122	2,586,316	3,100,197	3,161,667	575,351	314,023	-47,455
Facilities									
Facilities Management	197,627	264,637	215,051	343,187	318,432	327,396	-15,791	129,770	112,345
Rent - Property	303,406	301,864	329,383	335,185	335,259	341,964	6,779	38,558	12,581
Vehicles Expenses	349,314	328,348	379,221	369,949	340,640	347,452	-22,496	-1,861	-31,769
Utility Costs	111,149	105,835	120,666	82,636	89,840	91,637	9,000	-19,513	-29,029
Maintenance, Janitorial & Security	242,008	183,011	173,785	345,340	350,786	357,100	11,760	115,092	183,315
Sub-Total	1,203,503	1,183,694	1,218,106	1,476,297	1,434,955	1,465,549	-10,748	262,046	247,442
Operations & Metering									
Operations Management	787,923	827,967	852,781	813,329	924,088	887,482	74,152	99,559	34,700
Engineering	314,794	280,092	429,205	436,053	402,519	408,655	-27,398	93,861	-20,551
Technical Design	910,923	833,640	993,836	605,311	573,062	584,523	-20,788	-326,400	-409,313
Grid Construction and Operations	3,876,625	3,955,777	4,252,304	4,644,244	4,890,233	5,087,676	443,432	1,211,051	835,372
Underground Utility Locates	297,156	358,586	321,651	333,785	315,393	321,070	-12,715	23,914	-581
Tree Trimming	135,732	92,040	146,921	137,321	155,000	157,790	20,469	22,058	10,869
Meter Reading & Data Management	579,843	515,971	631,051	524,417	514,048	524,144	-273	-55,699	-106,907
Materials, Tools & Consumables	172,740	100,009	187,530	-15,541	206,622	210,754	226,295	38,014	23,224
Allocations to Capital & Other Jobs	-3,852,839	-3,595,104	-4,211,474	-3,976,677	-3,989,507	-4,280,385	-303,708	-427,546	-68,911
Sub-Total	3,222,897	3,368,979	3,603,806	3,502,241	3,991,458	3,901,709	399,468	678,812	297,903
Miscellaneous							0	0	0
Total	12,081,304	11,702,576	13,135,431	12,906,153	13,879,393	14,141,923	1,235,770	2,060,619	-10,466,805

Notes:

- 1 Please provide a breakdown of the major components of each OM&A Program undertaken in each year. Please ensure that all programs below the materiality threshold are included in the miscellaneous line. Add more Programs as required.
- 2 The applicant should group projects appropriately and avoid presentations that result in classification of significant components of the OM&A budget in the miscellaneous category

	A	J	K	O	R	U	X	Y	Z
1								File Number:	EB-2020-0048
2								Exhibit:	
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4	TO BE UPDATED AT THE DRAFT RATE ORDER STAGE							Schedule:	
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7								Date:	
8									
9	Appendix 2-K								
10	Employee Costs								
11									
12		Last Rebasing Year (2015 OEB Approved)	Last Rebasing Year (2015 Actuals)	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	2021 Test Year
13	Number of Employees (FTEs including Part-Time) ¹								
14	Management (including executive)	19	18	18	20	27	27	28	28
15	Non-Management (union and non-union)	65	60	58	64	63	63	64	63
16	Total	85	79	76	84	90	90	92	91
17	Total Salary and Wages including overtime and incentive pay								
18	Management (including executive)	\$ 2,112,677	\$ 1,990,785	\$ 1,994,229	\$ 2,239,782	\$ 2,942,011	\$ 3,273,597	\$ 3,294,655	\$ 3,287,025
19	Non-Management (union and non-union)	\$ 5,399,628	\$ 5,158,216	\$ 5,136,296	\$ 5,191,553	\$ 5,593,873	\$ 5,532,521	\$ 5,863,969	\$ 5,913,480
20	Total	\$ 7,512,305	\$ 7,149,001	\$ 7,130,525	\$ 7,431,335	\$ 8,535,884	\$ 8,806,118	\$ 9,158,624	\$ 9,200,504
21	Total Benefits (Current + Accrued)								
22	Management (including executive)	\$ 667,826	\$ 646,418	\$ 627,181	\$ 706,775	\$ 857,872	\$ 898,518	\$ 933,678	\$ 944,970
23	Non-Management (union and non-union)	\$ 1,665,791	\$ 1,752,236	\$ 1,708,633	\$ 1,737,280	\$ 1,737,582	\$ 1,729,581	\$ 1,785,816	\$ 1,821,265
24	Total	\$ 2,333,617	\$ 2,398,654	\$ 2,335,814	\$ 2,444,055	\$ 2,595,454	\$ 2,628,100	\$ 2,719,494	\$ 2,766,235
25	Total Compensation (Salary, Wages, & Benefits)								
26	Management (including executive)	\$ 2,780,503	\$ 2,637,204	\$ 2,621,410	\$ 2,946,557	\$ 3,799,883	\$ 4,172,115	\$ 4,228,333	\$ 4,231,994
27	Non-Management (union and non-union)	\$ 7,065,418	\$ 6,910,452	\$ 6,844,929	\$ 6,928,833	\$ 7,331,455	\$ 7,262,103	\$ 7,649,785	\$ 7,734,745
28	Total	\$ 9,845,922	\$ 9,547,655	\$ 9,466,339	\$ 9,875,390	\$ 11,131,338	\$ 11,434,218	\$ 11,878,118	\$ 11,966,739
29									
30	Note:								
31	1. If an applicant wishes to use headcount, it must also file the same schedule on an FTE basis.								

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Appendix 2-L

Recoverable OM&A Cost per Customer and per FTE ¹

	Last Rebasing Year 2015 - OEB Approved	Last Rebasing Year 2015 - Actual	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	2021 Test Year
Reporting Basis								
OM&A Costs								
O&M	\$ 2,634,298	\$ 2,796,640	\$ 3,017,329	\$ 2,724,033	\$ 3,154,138	\$ 3,014,864	\$ 3,270,614	\$ 3,168,448
Admin Expenses	\$ 9,419,547	\$ 8,881,248	\$ 9,357,121	\$ 10,185,304	\$ 10,430,478	\$ 9,859,098	\$ 10,574,863	\$ 10,939,101
Total Recoverable OM&A from Appendix 2-JB ⁵	\$ 12,053,844	\$ 11,677,888	\$ 12,374,450	\$ 12,909,337	\$ 13,584,617	\$ 12,873,961	\$ 13,845,477	\$ 14,107,550
Number of Customers ^{2,4}	55,500	55,664	56,821	57,623	58,765	59,396	60,196	61,008
Number of FTEs ^{3,4}	85	79	76	84	90	90	92	91
Customers/FTEs	657	707	751	683	655	658	652	667
OM&A cost per customer								
O&M per customer	\$47	\$50	\$53	\$47	\$54	\$51	\$54	\$52
Admin per customer	\$170	\$160	\$165	\$177	\$177	\$166	\$176	\$179
Total OM&A per customer	\$217	\$210	\$218	\$224	\$231	\$217	\$230	\$231
OM&A cost per FTE								
O&M per FTE	\$31,174	\$35,522	\$39,872	\$32,310	\$35,173	\$33,416	\$35,422	\$34,659
Admin per FTE	\$111,471	\$112,805	\$123,649	\$120,810	\$116,314	\$109,275	\$114,529	\$119,662
Total OM&A per FTE	\$142,645	\$148,327	\$163,521	\$153,121	\$151,487	\$142,691	\$149,951	\$154,321

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
- 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

[illegible]

Regulatory Costs (One-Time)										
1	Expert Witness costs			20,000					20,000	
2	Legal costs			564,749		8,800		-100.00%	168,653	
3	Consultants' costs			364,258					344,133	
4	Incremental operating expenses associated with staff resources allocated to this application.									
5	Incremental operating expenses associated with other resources allocated to this application. ¹									
6	Intervenor costs			210,000					105,000	
7	OEB Section 30 Costs (application-related)			42,000					50,000	
8	Unamortised 2012 Rate Application costs			47,686						
9										
10										
11										
12										
1	Sub-total - Ongoing Costs ²		\$ -	\$ 383,166	\$ 369,577	\$ 394,500	\$ 152,558	-61.33%	\$ 277,475	81.88%
2	Sub-total - One-time Costs ³		\$ -	\$ 1,248,693	\$ -	\$ 8,800	\$ -	-100.00%	\$ 687,786	
3	Total		\$ -	\$ 1,631,859	\$ 369,577	\$ 403,300	\$ 152,558	-62.17%	\$ 415,032	172.05%

Application-Related One-Time Costs	Total
Total One-Time Costs Related to Application to be Amortized over IRM Period	\$ 687,786
1/5 of Total One-Time Costs	\$ 137,557

Notes:

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

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Appendix 2-N

Shared Services and Corporate Cost Allocation ¹

Year: 2021 Test Year

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
OPUCN	OPUCES	Admin Fees	Actual Cost + Approved Rate of Return	\$460,742	\$435,443
OPUCN	OPUCS	Admin Fees	Actual Cost + Approved Rate of Return	\$188,108	\$177,779
OPUCN	OPUCS	Joint Use Pole Rental	Actual Cost	\$55,602	\$55,602
OPUCN	OPUCS	Duct Fibre Optic Rental	Actual Cost	\$25,366	\$25,366
OPUCN	OPUC	Admin Fees	Actual Cost + Approved Rate of Return	\$51,684	\$48,846
OPUCN	2252112 Inc	Admin Fees	Actual Cost + Approved Rate of Return	\$30,837	\$29,144

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	\$
OPUC (Parent)	OPUCN (LDC)	Management Fees	Cost Based	51.3%	\$375,156

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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: 2021

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$82,583,912	3.57%	\$2,951,006
2	Short-term Debt	4.00% (1)	\$5,898,851	2.75%	\$162,218
3	Total Debt	60.0%	\$88,482,763	3.52%	\$3,113,225
	Equity				
4	Common Equity	40.00%	\$58,988,508	8.52%	\$5,025,821
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.0%	\$58,988,508	8.52%	\$5,025,821
7	Total	100.0%	\$147,471,271	5.52%	\$8,139,046

Notes

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

Last OEB-approved year: 2019 Approved

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$73,777,435	3.78%	\$2,791,568
2	Short-term Debt	4.00% (1)	\$5,269,817	2.29%	\$120,679
3	Total Debt	60.0%	\$79,047,252	3.68%	\$2,912,247
	Equity				
4	Common Equity	40.00%	\$52,698,168	9.00%	\$4,742,835
5	Preferred Shares	0.00%	\$ -		\$ -
6	Total Equity	40.0%	\$52,698,168	9.00%	\$4,742,835
7	Total	100.0%	\$131,745,420	5.81%	\$7,655,082

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.

Year2015

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) ²	Interest (\$) ¹	Additional Comments, if any
1	Debenture	Oshawa Power & Util	Affiliated	Fixed Rate	1-Dec-05		\$ 23,064,000	4.77%	\$ 1,100,153	
2	Term Loan 2012	TD Bank	Third-Party	Fixed Rate	1-Dec-12	7	\$ 7,000,000	3.57%	\$ 249,550	
3	Term Loan 2015	TD Bank	Third-Party	Fixed Rate	17-Jun-15	7	\$ 15,000,000	2.71%	\$ 219,399	
4									\$ -	
5									\$ -	
6									\$ -	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 45,064,000	3.48%	\$ 1,569,101	

Year2016

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) ²	Interest (\$) ¹	Additional Comments, if any
1	Debenture	Oshawa Power & Util	Affiliated	Fixed Rate	1-Dec-05		\$ 23,064,000	4.54%	\$ 1,047,106	
2	Term Loan 2012	TD Bank	Third-Party	Fixed Rate	1-Dec-12	7	\$ 7,000,000	3.57%	\$ 249,550	
3	Term Loan 2015	TD Bank	Third-Party	Fixed Rate	17-Jun-15	7	\$ 15,000,000	2.71%	\$ 406,500	
4									\$ -	
5									\$ -	
6									\$ -	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 45,064,000	3.78%	\$ 1,703,156	

Year 2017

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) ²	Interest (\$) ¹	Additional Comments, if any
1	Debenture	Oshawa Power & Util	Affiliated	Fixed Rate	1-Dec-05		\$ 23,064,000	3.72%	\$ 857,981	
2	Term Loan 2012	TD Bank	Third-Party	Fixed Rate	1-Dec-12	7	\$ 7,000,000	3.57%	\$ 249,550	
3	Term Loan 2015	TD Bank	Third-Party	Fixed Rate	17-Jun-15	7	\$ 15,000,000	2.71%	\$ 406,500	
4									\$ -	
5									\$ -	
6									\$ -	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 45,064,000	3.36%	\$ 1,514,031	

Year 2018

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) ²	Interest (\$) ¹	Additional Comments, if any
1	Debenture	Oshawa Power & Util	Affiliated	Fixed Rate	1-Dec-05		\$ 23,064,000	4.16%	\$ 959,462	
2	Term Loan 2012	TD Bank	Third-Party	Fixed Rate	1-Dec-12	7	\$ 7,000,000	3.57%	\$ 249,550	
3	Term Loan 2015	TD Bank	Third-Party	Fixed Rate	17-Jun-15	7	\$ 15,000,000	2.71%	\$ 406,500	
4									\$ -	
5									\$ -	
6									\$ -	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 45,064,000	3.58%	\$ 1,615,512	

Year 2019

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) ²	Interest (\$) ¹	Additional Comments, if any
1	Debenture	Oshawa Power & Util	Affiliated	Fixed Rate	1-Oct-18		\$ 60,064,000	3.65%	\$ 2,191,735	
2									\$ -	
3									\$ -	
4									\$ -	
5									\$ -	
6									\$ -	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 60,064,000	3.65%	\$ 2,191,735	% is Weighted rate

Year 2020

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) ²	Interest (\$) ¹	Additional Comments, if any
1	Debenture	Oshawa Power & Util	Affiliated	Fixed Rate	1-Oct-18		\$ 60,064,000	3.65%	\$ 2,191,735	
2	Term Loan 2020	TD Bank (Unfunded)	Third-Party	Fixed Rate	1-Oct-20		\$ 10,000,000	3.21%	\$ 80,030	
3									\$ -	
4									\$ -	
5									\$ -	
6									\$ -	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 70,064,000	3.63%	\$ 2,271,765	% is Weighted rate

Weighted Debt

\$ 60,064,000

\$ 2,500,000

Year 2021

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) ²	Interest (\$) ¹	Additional Comments, if any
1	Debenture	Oshawa Power & Util	Affiliated	Fixed Rate	1-Oct-18		\$ 60,064,000	3.65%	\$ 2,191,735	
2	Term Loan 2020	TD Bank (Unfunded)	Third-Party	Fixed Rate	1-Oct-20		\$ 10,000,000	3.21%	\$ 321,000	
3	Term Loan 2021	TD Bank (Unfunded)	Third-Party	Fixed Rate	1-Jul-21		\$ 5,000,000	3.21%	\$ 80,470	
4									\$ -	
5									\$ -	
6									\$ -	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 75,064,000	3.57%	\$ 2,593,205	% is Weighted rate

Weighted Debt

\$ 60,064,000

\$ 10,000,000

\$ 2,500,000

\$ 72,564,000

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.

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

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

Proposed Rate Class for Billing Embedded Distributor(s)

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

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

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

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

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

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Appendix 2-R Loss Factors

		Historical Years					5-Year Average
		2015	2016	2017	2018	2019	
	Losses Within Distributor's System						
A(1)	"Wholesale" kWh delivered to distributor (higher value)	1123341032	1122297700	1074176485	1124625518	1095245453	1,107,936,877
A(2)	"Wholesale" kWh delivered to distributor (lower value)	1118817791	1117783416	1069852333	1120102135	1090839192	1,103,478,974
B	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)	39,267,728	42,298,615	41,364,189	41,852,628	42,368,466	41,430,325
C	Net "Wholesale" kWh delivered to distributor = A(2) - B	1079550063	1075484801	1028488143	1078249507	1048470727	1,062,048,648
D	"Retail" kWh delivered by distributor	1070779248	1082023739	1038848724	1075414784	1048925886	1,063,200,676
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)	38,878,939	41,879,817	40,954,643	41,438,246	41,948,976	41,020,124
F	Net "Retail" kWh delivered by distributor = D - E	1031900309	1040154922	997,894,081	1033976534	1006976910	1,022,180,552
G	Loss Factor in Distributor's system = C / F	1.0462	1.0340	1.0307	1.0428	1.0412	1.0390
	Losses Upstream of Distributor's System						
H	Supply Facilities Loss Factor	1.0045	1.0045	1.0045	1.0045	1.0045	1.0045
	Total Losses						
I	Total Loss Factor = G x H	1.0509	1.0386	1.0353	1.0475	1.0459	1.0437

Notes:

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

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

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

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

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

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

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

- B** If a Large Use Customer is metered on the secondary or low voltage side of the transformer, the default loss is 1% (i.e., **B** = 1.01 X **E**). This value should not include supply facility losses. However, the total loss factor on the tariff of rate and charges and applied to customers consumption should include the supply facility loss factor.

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

E Metered consumption of Large Use customers.

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

H Actual Supply Facility Loss Factor as calculated by dividing A(1) by A(2).

Commodity Expense

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Step 1: 2021 Forecasted Commodity Prices

Forecasted Commodity Prices		Table 1: Average RPP Supply Cost Summary*		non-RPP	RPP
HOEP (\$/MWh)	Load-Weighted Price for RPP Consumers			\$20.09	\$20.09
Global Adjustment (\$/MWh)	Impact of the Global Adjustment			\$106.94	\$106.94
Adjustments (\$/MWh)					\$1.00
TOTAL (\$/MWh)	Average Supply Cost for RPP Consumers				\$128.03

Step 2: Commodity Expense

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

Commodity					2021 Test Year					
Customer		Revenue	Expense							
Class Name	UoM	USA #	USA #	Class A Non-RPP Volume**		Class B Non-RPP Volume**	Class B RPP Volume**	Average HOEP	Average RPP Rate	Amount
Residential	kWh	4006	4705	-		14,591,747	481,903,320	\$ 0.02009	\$ 0.12803	\$61,991,230
GS < 50 KW	kWh	4010	4705	-		19,610,270	109,095,925	\$ 0.02009	\$ 0.12803	\$14,361,522
GS 50 to 999 KW	kWh	4035	4705	9,245,104		213,064,122	105,726,242	\$ 0.02009	\$ 0.12803	\$18,002,323
GS 1000 to 4999 KW	kWh	4010	4705	42,028,615		34,437,097	-	\$ 0.02009	\$ 0.12803	\$1,536,196
Large User	kWh	4025	4705	38,878,939		-	-	\$ 0.02009	\$ 0.12803	\$781,078
Unmetered	kWh	4025	4705	-		-	2,506,367	\$ 0.02009	\$ 0.12803	\$320,890
Sentinel	kWh	4025	4705	-		-	24,360	\$ 0.02009	\$ 0.12803	\$3,119
Street Lighting	kWh	4025	4705			4,555,628	-	\$ 0.02009	\$ 0.12803	\$91,523
	kWh	4025	4705					\$ 0.02009	\$ 0.12803	\$0
TOTAL				90,152,658		286,258,864	699,256,215			\$97,087,881

Class A - non-RPP Global Adjustment

Class A - non-RPP Global Adjustment					2021				
Customer		Revenue	Expense	Amount	kWh Volume		Hist. Avg GA/kWh ***	Amount	
GS 50 to 999 KW		4035	4707	\$ 708,756	9,245,104		\$ 0.0767	\$708,756	
GS 1000 to 4999 KW		4010	4707	\$ 3,316,005	42,028,615		\$ 0.0789	\$3,316,005	
Large User		4010	4707	\$ 3,050,245	38,878,939		\$ 0.0785		
				4,024,760	90,152,658			\$4,024,760	

Class B - non-RPP Global Adjustment

					2021					
Customer		Revenue	Expense							Amount
Class Name	UoM	USA #	USA #			Class B Non-RPP Volume			GA Rate/kWh	
Residential	kWh	4006	4707			14,591,747			\$ 0.10694	\$1,560,441
GS < 50 KW	kWh	4010	4707			19,610,270			\$ 0.10694	\$2,097,122
GS 50 to 999 KW	kWh	4035	4707			213,064,122			\$ 0.10694	\$22,785,077
GS 1000 to 4999 KW	kWh	4010	4707			34,437,097			\$ 0.10694	\$3,682,703
Large User	kWh	4025	4707			0			\$ 0.10694	\$0
Unmetered	kWh	4025	4707			0			\$ 0.10694	\$0
Sentinel	kWh	4025	4707							\$0
Street Lighting	kWh	4025	4707							\$0
Total Volume						281,703,236				
TOTAL										\$30,125,344

*Regulated Price Plan Prices for the Period November 1, 2019 – October 31, 2020
** Enter 2021 load forecast data by class based on the most recent 12-month historic Class A and Class B RPP/Non-RPP proportions
*** Based on average \$ GA per kWh billed to class A customers for most recent 12-month historical year.

Cost of Power Calculation

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All Volume should be loss adjusted with the exception of:

* Volume loss adjusted less WMP

** No loss adjustment for kWh

Electricity Commodity		2021 Test Year	RPP		2021 Test Year	non-RPP		Total
Class per Load Forecast		Volume	Rate	\$	Volume	Rate	\$	\$
Residential	kWh	481,903,320		61,698,082	14,591,747		293,148	
GS < 50 KW	kWh	109,095,925		13,967,551	19,610,270		393,970	
GS 50 to 999 KW	kWh*	105,726,242		13,536,131	222,309,226		4,466,192	
GS 1000 to 4999 KW	kWh*	0		-	76,465,711		1,536,196	
Large User	kWh	0		-	38,878,939		781,078	
Unmetered	kWh	2,506,367		320,890	0		-	
Sentinel	kWh	24,360		3,119	0		-	
Street Lighting	kWh				4,555,628		91,523	
SUB-TOTAL		699,256,215		89,525,773	376,411,522		7,562,107	\$ 97,087,881 OK

Global Adjustment non-RPP		Volume	Rate	\$	Volume	Rate	\$	Total
Residential	kWh			0			1,560,441	
GS < 50 KW	kWh			0			2,097,122	
GS 50 to 999 KW	kWh*			0			23,493,833	
GS 1000 to 4999 KW	kWh*			0			6,998,708	
Large User	kWh			0			3,050,245	
Unmetered	kWh			0			-	
Sentinel	kWh			0			487,179	
Street Lighting	kWh							
SUB-TOTAL		0		0			37,687,528	\$ 37,687,528 OK

Transmission - Network		Volume	Rate	\$	Volume	Rate	\$	Total
Residential	kWh	481,903,320	\$ 0.0073	3,517,894	14,591,747	\$ 0.0073	106,520	
GS < 50 KW	kWh	109,095,925	\$ 0.0068	741,852	19,610,270	\$ 0.0068	133,350	
GS 50 to 999 KW	kW	116,261	\$ 2.4777	288,060	244,461	\$ 2.4777	605,700	
GS 50 to 999 KW - interval mete	kW	149,867	\$ 3.1758	475,946	315,122	\$ 3.1758	1,000,766	
GS 1000 to 4999 KW	kW	-	\$ 3.1758	-	182,480	\$ 3.1758	579,520	
Large User	kW	-	\$ 3.3839	-	86,319	\$ 3.3839	292,096	
Unmetered	kWh	2,506,367	\$ 0.0068	17,043	-	\$ 0.0068	-	
Sentinel	kW	81	\$ 1.7090	138	-	\$ 1.7090	-	
Street Lighting	kW	-	\$ 1.6801	-	12,698	\$ 1.6801	21,334	
SUB-TOTAL				5,040,934			2,739,285	7,780,218

Transmission - Connection								
Class per Load Forecast		Volume	Rate	\$	Volume	Rate	\$	Total
Residential	kWh	481,903,320	\$ 0.0066	3,180,562	14,591,747	\$ 0.0066	96,306	
GS < 50 KW	kWh	109,095,925	\$ 0.0061	665,485	19,610,270	\$ 0.0061	119,623	
GS 50 to 999 KW	kW	116,261	\$ 2.1429	249,136	244,461	\$ 2.1429	523,855	
GS 50 to 999 KW - interval metered	kW	-	\$ 2.7221	-	315,122	\$ 2.7221	857,795	
GS 1000 to 4999 KW	kW	-	\$ 2.7221	-	182,480	\$ 2.7221	496,729	
Large User	kW	-	\$ 2.9701	-	86,319	\$ 2.9701	256,377	
Unmetered	kWh	2,506,367	\$ 0.0061	15,289	-	\$ 0.0061	-	
Sentinel	kW	81	\$ 2.5155	203	-	\$ 2.5155	-	
Street Lighting	kW	-	\$ 2.4729	-	12,698	\$ 2.4729	31,400	
SUB-TOTAL				4,110,674			2,382,084	6,492,758

Wholesale Market Service								
Class per Load Forecast								
Residential	kWh	Volume	Rate	\$	Volume	Rate	\$	Total
GS < 50 KW	kWh	481,903,320	\$ 0.0034	1,638,471	14,591,747	\$ 0.0034	49,612	
GS 50 to 999 KW	kWh	109,095,925	\$ 0.0034	370,926	19,610,270	\$ 0.0034	66,675	
GS 1000 to 4999 KW	kWh	105,726,242	\$ 0.0034	359,469	222,309,226	\$ 0.0034	755,851	
Large User	kWh	-	\$ 0.0034	-	76,465,711	\$ 0.0034	259,983	
Unmetered	kWh	-	\$ 0.0034	-	38,878,939	\$ 0.0030	116,637	
Sentinel	kWh	2,506,367	\$ 0.0034	8,522	-	\$ 0.0034	-	
Street Lighting	kWh	24,360	\$ 0.0034	83	-	\$ 0.0034	-	
SUB-TOTAL		-	\$ 0.0034	-	4,555,628	\$ 0.0034	15,489	
				2,377,471			1,264,248	3,641,719

Class A CBR			Volume	Rate	\$		Volume	Rate	\$	Total
Class per Load Forecast										
Residential	kWh									
GS < 50 KW	kWh									
GS 50 to 999 KW	kWh									
GS 1000 to 4999 KW	kWh									
Large User	kWh									
Unmetered	kWh									
Sentinel	kWh									
Street Lighting	kWh									
SUB-TOTAL					-				20,461	20,461

RRRP								
Class per Load Forecast		Volume	Rate	\$	Volume	Rate	\$	Total
Residential	kWh	481,903,320	\$ 0.0005	240,952	14,591,747	\$ 0.0005	7,296	
GS < 50 KW	kWh	109,095,925	\$ 0.0005	54,548	19,610,270	\$ 0.0005	9,805	
GS 50 to 999 KW	kWh	105,726,242	\$ 0.0005	52,863	222,309,226	\$ 0.0005	111,155	
GS 1000 to 4999 KW	kWh	-	\$ 0.0005	-	76,465,711	\$ 0.0005	38,233	
Large User	kWh	-	\$ 0.0005	-	38,878,939	\$ 0.0005	19,439	
Unmetered	kWh	2,506,367	\$ 0.0005	1,253	-	\$ 0.0005	-	
Sentinel	kWh	24,360	\$ 0.0005	12	-	\$ 0.0005	-	
Street Lighting	kWh	-	\$ 0.0005	-	4,555,628	\$ 0.0005	2,278	
SUB-TOTAL				349,628			188,206	537,834

Low Voltage - No TLF adjustment								
Class per Load Forecast								
Residential	kWh**	Volume	Rate	\$	Volume	Rate	\$	Total
GS < 50 KW	kWh**			0			0	
GS 50 to 999 KW	kW			0			0	
GS 1000 to 4999 KW	kW			0			0	
Large User	kW			0			0	
Unmetered	kWh**			0			0	
Sentinel	kWh**			0			0	
SUB-TOTAL		0		0			0	

Smart Meter Entity Charge								
Class per Load Forecast		Customers	Rate	\$	Customers	Rate	\$	Total
Residential		54,538	0.57	373,042	1,651	0.57	941	
GS < 50 KW		3,619	0.57	24,752	650	0.57	371	
				-				
SUB-TOTAL				397,794			1,312	399,106
SUB- TOTAL				101,802,275			51,845,231	153,647,506
ORECA CREDIT	31.80%			(32,373,123)			0	(32,373,123)
TOTAL				69,429,151			51,845,231	121,274,382

***The ORECA Credit of 31.8% will only apply to RPP proportion of the listed components. Impacts on distribution charges are excluded for the purpose of calculating the cost of power.

**** Class A CBR: use the average CBR per kWh, similar to how the Class A GA cost is calculated

2021 Test Year - Cop			
4705 -Power Purchased	\$ 97,087,881	(28,469,196)	\$ 68,618,685
4707- Global Adjustment	\$ 37,687,528	0	\$ 37,687,528
4708-Charges-WMS	\$ 4,200,014	(867,218)	\$ 3,332,796
4714-Charges-NW	\$ 7,780,218	(1,603,017)	\$ 6,177,202
4716-Charges-CN	\$ 6,492,758	(1,307,194)	\$ 5,185,564
4750-Charges-LV	\$ -		\$ -
4751-IESO SME	\$ 399,106	(126,499)	\$ 272,608
Misc A/R or A/P	\$ (32,373,123)	0	
TOTAL	\$ 121,274,382	(32,373,123)	\$ 121,274,382

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