

Chapter 2 Appendices

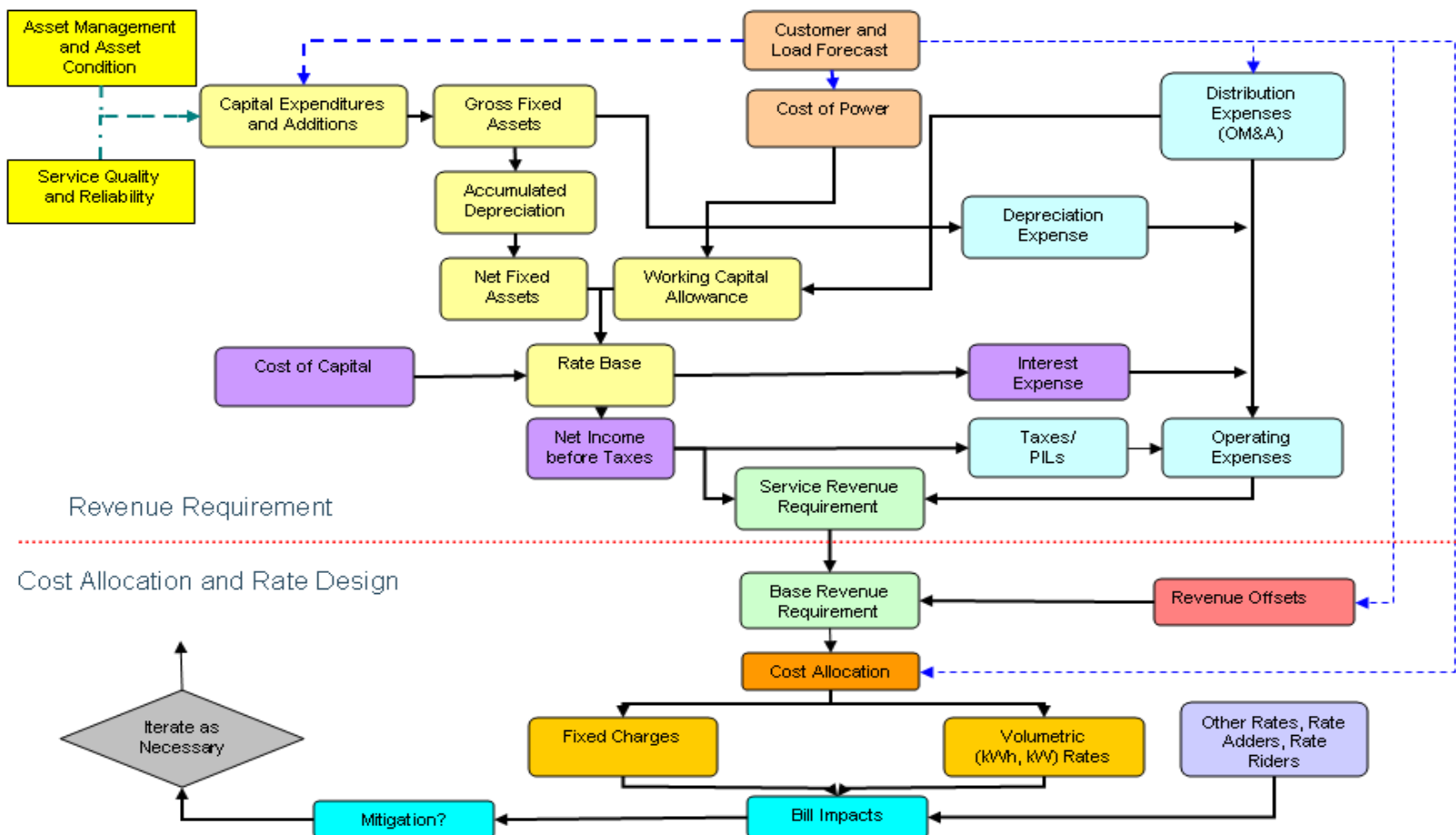
Filing Requirements for Electricity Distribution Rate Applications

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

Cost of Service Rate Application Schematic

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



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.

Wellington North Power Inc. is seeking the following approvals in this application:

1		Approval to charge distribution rates effective May 1, 2021 to recover a Base Revenue requirement and revenue deficiency, as detailed in the Revenue Requirement Workform and discussed in Exhibit 6, through applying the proposed rates as set out in the Tariff Schedule & Bill Impact model and Exhibit 8.
2		Approval of the Applicant's Distribution System Plan as included in Exhibit 2 and filed as a stand-alone document with this Application.
3		Approval of revised Low Voltage Rates as proposed and described in Exhibit 8
4		Approval for an adjustment to the Retail Transmission Service Rates approved in the Applicant's 2020 IRM application (EB-2009-0073) as detailed in Exhibit 8.
5		Approval to continue to charge Wholesale Market Services, Capacity -Based Recovery and Rural Rate Protection charges as approved by the OEB and detailed in Exhibit 8.
6		Approval to continue the specific Service Charges (with the exception of the MicroFIT Monthly Service charge) and Transformer Allowance as previously approved by the OEB and as detailed in Exhibit 8.
7		Approval to continue applying the MicroFIT monthly service charge of \$15.69 as approved in the Applicant's 2016 Cost of Service (EB-2015-0110) and detailed in Exhibit 3, to recover operating costs in calculating and validating generation data to enable monthly settlement with the IESO.
8		Approval of the proposed Loss Factor as detailed in Exhibit 8 and calculated in Chapter 2 Filing Requirements Appendix worksheet App2-R Loss Factors.
9		Approval of the Rate Riders for a two year disposition of the Group 1 Deferral and Variance account balances as at December 31, 2019 along with the projected carrying charges in accordance with the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR – July 31, 2009) as detailed in Exhibit 9.
10		Approval of the Rate Riders for a two year disposition of the Group 2 Deferral and Variance account balances as at December 31, 2019 along with the projected carrying charges in accordance with the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR – July 31, 2009) as detailed in Exhibit 9.
11		Approval of the Rate Riders for a two year disposition for the Loss Revenue Adjustment Mechanism variance account ("LRAMVA") for lost revenue from 2015-2019 resulting from the Conservation First Framework programs as detailed in Exhibit 4. Account disposition requested as a final balance.
12		Approval to include assets relating to a new substation (built and energized in 2018) into the Applicant's 2021 Rate Base as detailed in Exhibit 2

13		Approval for recovery of the variance between the Advanced Capital Module (ACM) Rate Rider revenue collected since implementation of May 2016 rates versus the forecasted revenue projected in the Applicant's 2018 IRM application (EB-2017-0082). This variance has been calculated as a "true-up" as illustrated in Exhibit 2 and included in the EDDVAR model as detailed in Exhibit 9. The resulting Rate Rider is included within the Group 2 Deferral and Variance account balances (1508 account) which the Applicant is seeking approval for a two year disposition.
14		Acceptance of the Demand Profile methodology to determine the Non-Coincident Peak and Coincident Peak Demand Allocators as applied in the Cost Allocation model (worksheet I8) and described in Exhibit 7.
15		Disposal of the balance in the wireline pole attachment variance account as at December 31st 2019 as recorded in account 1508.
16		Disposal / recovery of balances related to OPEB accrual amount variance in account 1508 as at December 31st 2020 based upon the Actuarial Report filed with the Application.
17		Disposal / recovery of 1588 & 1589 commodity account balances at as December 31st 2019 on a final basis as detailed in Exhibit 9.
18		Disposal of 1508 sub-account balances relating to: a) Capital project variance for the 2nd line 44kV Feeder Line constructed in 2016 (as per 2015 DSP and included in the Applicant's 2016 Cost of Service application - EB-2015-0110); and b) East Energy Consultation Cost Disposal requested on a final basis as detailed in Exhibit 9
19		Requests that affiliate debt interest rate remains at 4.54% as detailed in Exhibit 5.
20		Disposal / recovery of account 1557 - MIST meters balances as at December 31st 2019 plus subsequent carrying charges calculated for January to December of 2020 and January to April of 2021 on a final basis as detailed in Exhibit 9

Appendix 2-AA
Capital Projects Table

Projects	2016	2017	2018	2019	2020 Bridge Year	2021 Test Year
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Project Name #1 - Special Projects						
2nd line 44 kV feeder	1,308,427					
MS3 substation		9,452	1,683,441			
Sub-Total	1,308,427	9,452	1,683,441	0	0	0
Project Name #2 - Annual Projects						
Pole & Transformer Replacements	63,564	70,668	69,163	49,230	32,458	55,000
New Services	33,081	44,017	99,257	50,913	21,643	60,000
Meter Replacements	22,201	57,396				25,000
Smart Meter Re-seal and Reverification			119,042	154,346		10,000
PME Metering Equipment	6,903		5,634			1,500
Sub-Total	125,749	172,081	293,096	254,489	54,101	151,500
Project Name #3 - Pole Line Construction Projects						
Pole Line Rebuild - Queen Street West (phase 1)		101,715				
Pole Line Rebuild - Holstein main road		155,044				
Pole Line Rebuild - Isabella St between Eliza St & Charles St			41,247			
Pole Line Rebuild - Adelaide St between Clarke St and Conestoga St			44,466			
Pole Line Rebuild - William St				76,180		
Pole Line Rebuild - Preston St N btw Smith and Dornville Sts				82,890		
Pole Line Rebuild - York St at Queen W				23,146		
Pole replacement - Parkside Drive				12,054		
Pole Line Rebuild - Durham St				8,799		
Pole relocation - Holstein Bridge				9,774		
New pole line - Eliza St					29,888	
Pole Line Rebuild - Tucker St					3,855	
Pole Line Rebuild - Queen Street West (phase 2)					307	
Pole Line Rebuild projects (2021)						185,000
Sub-Total	0	256,759	85,713	212,843	34,050	185,000
Project Name #4 - Developers / Contractors						
Lucas Subdivision		21,716	23,119			
Boomer Rock		8,266	3,206			
Cork St Townhouses			7,671			
New Padmount Transformer - 440 King St		47,885	12,399			
Perth St Extension			6,827			
Emergency - Arthur Waste Water Treatment plant (contractor hit underground cabling, replaced transformer)				15,754		
Wilson Townhouses				8,822		
Wellington St Development				1,286		
Frederick St Pumping station				1,017		
Arthur St Circuit Holding Townhouses					705	
Sub-Total	0	77,867	53,222	26,879	705	0
Project Name #5 - Adhoc						
Underground Project (2020)						75,000
SCADA - communication upgrade						15,000
SCADA - switch		1,113				
SMART Technology - Reclosures						10,000
Sub-Total	0	1,113	0	0	0	100,000
Project Name #6 - General Plant						
Computer Hardware / Software / Cyber-Security	92,481	77,621	20,160	87,146	68,892	138,000
Building Renovation & Accessibility Compliance	7,748	29,677		1,215	6,019	50,000
Fleet Replacement		37,499		38,401	114,000	
Tools	1,704	26,511	2,144	3,795		2,500
Safety Equipment	9,405		54,500	5,180	1,377	
Sub-Total	111,338	171,308	76,804	135,737	190,288	190,500
Miscellaneous	31	24,275	37,455	45,035	2,766	
Total	1,545,545	712,855	2,229,731	674,983	281,910	627,000
Less Renewable Generation Facility Assets and Other Non-Rate-Regulated Utility Assets (input as negative)						
Total	1,545,545	712,855	2,229,731	674,983	281,910	627,000

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

File Number: EB-2020-0061
Exhibit: 2
Tab: DSP
Schedule: Figure 107
Page: 159
Date: Oct-20

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)				
	2016			2017			2018			2019			2020			2021	2022	2023	2024	2025
	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual ²	Var					
	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%					
System Access	55	39	-29.6%	240	77	-67.8%	240	141	-41.4%	240	64	-73.5%	60	25	-59.0%	70	70	70	70	85
System Renewal	90	113	25.7%	390	454	16.5%	1,932	2,012	4.2%	290	476	64.0%	450	67	-85.1%	340	265	265	315	315
System Service	1,373	1,307	-4.8%	-	11	--	-	55	--	-	5	--	-	1	--	27	19	21	82	14
General Plant	76	86	14.1%	139	170	22.7%	24	22	-8.9%	422	131	-69.1%	473	189	-60.1%	191	598	151	151	180
TOTAL EXPENDITURE	1,594	1,546	-3.0%	769	713	-7.3%	2,196	2,230	1.5%	952	675	-29.1%	983	282	-71.3%	627	952	507	617	594
Capital Contributions	-	12	--	--	--	--	--	--	--	-	26	--	-	20	-100.0%	-	20	-	20	-
Net Capital Expenditures		1,534	--		713	--		2,230	--		649	--	963	282	-70.7%	607	932	487	597	574
System O&M	\$ 651	\$ 661	1.6%	\$ 667	\$ 667	-0.1%	\$ 684	\$ 638	-6.8%	\$ 701	\$ 621	-11.4%	\$ 719	\$ 313	-56.5%	\$ 705	\$ 719	\$ 733	\$ 748	\$ 763

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
Bridge Year (2020) Actual are correct as at 5 months (May 31 2020)
Notes on year over year Plan vs. Actual variances for Total Expenditures
2016 variance - System Access: to fewer new services than planned; System Renewal: 3 additional transformers replaced which were unplanned; General Plant: purchase of unplanned safety equipment (ground rod driver, ground safety mats and security cameras) 2017 & 2018 & 2019 variance - re-allocation of OEB category. In WNP's 2015 DSP, the LDC included a budget for "Residential & Small Business meter replacement project" under Service Access. The utility was planning to replace its Smart meters over a 3-year period of 2017 to 2019 with an annual budget of \$180,000 as meters were approaching their 10-year meter seal life as recognized by Measurement Canada. WNP decided it would be in the interest of its rate-payers not to replace the meters but to have them re-verified and resealed. Also, WNP revised the OEB investment for this project from "System Access" to "System Renewal" as the assets' life, according to Measurement Canada, had been extended (renewed). 2019 variance - General Plant: In WNP's 2015 DSP, the LDC planned to replace a bucket truck in 2019 with a budget amount of \$250,000. During the revision process it was deemed that delivery would not be until 2020 with a cost closer to \$325,000. WNP also had a replacement
Notes on Plan vs. Actual variance trends for individual expenditure categories

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.
In-Office Customer Engagement Office is open 5 days a week during business hours where customers can telephone, e-mail or visit and speak to a knowledgeable LDC representative	a) Front Counter Engagement b) Technical Engagement c) Bill query support - consumption analysis	Consumer concerns and issues are dealt with immediately by knowledgeable Customer Service Representatives (CSR) and in-person. For any concerns that cannot be resolved, the Customer Service Representative (CSR) will involve the CSR Supervisor, Operations Lead-Hand, Regulatory Manager and if required, also include CEO/President of the company. Queries regarding service lay-out requests, power outage or partial power are discussed with the Lead-Hand, the Operations Technician or the CEO/President who will investigate. CSR's assist consumers with billing queries such as understanding the bill and reviewing electricity usage queries. For example, CSR's can print interval data for a specified period and present to customers information showing when their consumption appears irregular (high/low). This assists customers in understanding TOU periods and rates.
March 2020 onwards: In-Office Customer Engagement On March 17 2020, WNP closed its office due to the COVID-19 pandemic and public health guidelines. Customers, contractors and suppliers were not allowed to enter the LDC's building.	WNP has frequently updated its website and social media pages, advising customers to telephone or e-mail the LDC if they have queries and concerns. In August 2020, WNP started to accept customers in its office if the customers needed to talk in-person to a representative of the LDC. Customers visits are by pre-arranged appointments and with screening checks in place as well as adherence to social distancing and guidelines as per public health guidelines	Between March and May 2020, customer service staff telephoned seniors to see how they were faring. The calls were not around issues with their bills or about payment, simply a check-in call to see how the senior is coping. WNP has not received any complaints about its office being closed due to COVID-19 and has maintained its service of responding to customer telephone calls and e-mails.
Financial Assistance Programs a) Low-Income Emergency Assistance Program (LEAP) b) Ontario Electricity Support Program (c) Affordability Fund Trust (AFT) (d) COVID-19 Emergency Assistance Program (CEAP) (e) COVID-19 Emergency Assistance Program - Small Business (CEAP-SB)	WNP provides support through two agency partners with the province's Low-income Energy Assistance Program (LEAP). This emergency financial assistance programs are designed to help low-income customers who have difficulty making their electricity bill payments. WNP promotes the Ontario Electricity Support Program (OESP) particularly to seniors who visit our offices to pay their hydro bills. The LDC takes pride in assisting seniors and at year-end 2019, WNP had 11% of its residential customer-base receiving OESP credits on their monthly hydro bill We assist seniors with completing the application. Also, we notify Applicants by telephone or e-mail if their OESP form has been rejected due to an incorrect address, name or account number. WNP promotes the Affordability Fund Trust program (starting in 2018). Promotion is through social media and WNP's website. As at May 31st 2020, the LDC had 32 customers enrolled in this program. Participation is low in AFT because customers are already enrolled in other low-income programs such as Home Assistance Program (HAP) and LEAP. Since July 2020, WNP has promoted the COVID-19 Emergency Assistance Program (CEAP) that was announced by the Provincial Government. As the LDC's office is currently closed, promotion has been through social media, WNP's website as well as mentioning the program to customers when they telephone or e-mail.	WNP continues to promote financial assistance programs that are available to assist low-income customers through social media, the LDC's website, telephone calls and e-mails as well as bill inserts.
Customer Connect and on-line payment services	WNP provides a self-service tool, accessible through the LDC's website where a customer can review their consumption history and payment records. Customers can view their information anytime	Customers contact the LDC to request initial set-up. This a secure site; hosted on its own server and not tied to the LDC's website. This is a self-service tool that is accessed by customers.
[2016 & 2018] Customer Surveys - OEB Mandated	Customer Satisfaction Surveys	WNP received complaints from customers about being interrupted to participate in a survey. For example, WNP staff and Board Directors received negative feedback from 19 customers (2% of respondents) advising they had been interrupted or if they had a problem with their local hydro company, they would tell us directly.
[March 2020-June 2020 - COVID-19 Pandemic] As part of its' outreach, Wellington North Power (WNP) Customer Service staff are telephoning senior citizens directly to touch base on how they were faring.	The calls are not around issues with their bills or about payment, simply a check-in call to see how the senior is doing. WNP has a large senior population and this outreach is a small initiative with the potential for a massive impact.	Reminder calls scheduled to follow-up with senior citizens if they are "feeling down" or just need someone to talk to.

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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:

Information to be filed in 2019 CoS Application		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
Information to be filed in 2019 CoS Application	2021 Test	MIFRS	MIFRS	MIFRS	MIFRS
	2020 Bridge	MIFRS	MIFRS	MIFRS	MIFRS
	2019 Bridge	MIFRS	MIFRS	MIFRS	MIFRS
	2018 Bridge	MIFRS	MIFRS	MIFRS	MIFRS
	2017 Historical	MIFRS	MIFRS	MIFRS	MIFRS
	2016 Historical	MIFRS	MIFRS	MIFRS	MIFRS
	2015 Historical	MIFRS and Revised CGAAP ¹	MIFRS and Revised CGAAP ¹	MIFRS and Revised CGAAP ¹	N/A
	2014 Historical	Revised CGAAP	CGAAP and Revised CGAAP ²	N/A	N/A
	2013 Historical	CGAAP and Revised CGAAP ²	N/A	N/A	N/A

1) For the transition year (2014), the applicant may file two appendices, one under Revised CGAAP and one under MIFRS, depending on the materiality of impacts. See the specific instructions under each appendix below for further details.

2) For applicants that are reflecting accounting policy changes for the first time in a rebasing application, the applicant must file two appendices in the year that the applicant implemented changes to its capitalization and depreciation policies (2012 or 2013), one before and one after the policy changes.

3) Applicants should provide CGAAP and Revised CGAAP schedules (i.e. as indicated in the first two columns of the above table) to support balances in Account 1576 if the account has yet to be disposed of.

Appendix 2-BA - Fixed Asset Schedule

Applicants are to provide Appendix 2-BA in accordance with the years and corresponding accounting standards noted in the above table to provide a year over year continuity in fixed assets.

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 Year MFRS 2021

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				
			Opening Balance	Additions ⁴	Disposals ⁵	Closing Balance	Opening Balance	Additions	Disposals ⁶	Closing Balance	Net Book Value
12	1609	Capital Contributions Paid	\$ 838,765	\$ -	\$ -	\$ 838,765	\$ 150,978	\$ 33,551	\$ -	\$ 184,528	\$ 654,237
12	1611	Computer Software (Formerly known as Account 1925)	\$ 374,935	\$ 53,000	\$ -	\$ 427,935	\$ 279,964	\$ 37,677	\$ -	\$ 317,641	\$ 110,294
CEC	1612	Land Rights (Formerly known as Account 1906)	\$ 28,651	\$ -	\$ -	\$ 28,651	\$ -	\$ -	\$ -	\$ -	\$ 28,651
N/A	1805	Land	\$ 41,988	\$ -	\$ -	\$ 41,988	\$ -	\$ -	\$ -	\$ -	\$ 41,988
47	1808	Buildings & Fixtures - MF Building	\$ 217,047	\$ -	\$ -	\$ 217,047	\$ 30,329	\$ 4,503	\$ -	\$ 34,832	\$ 182,215
47	1808	Buildings & Fixtures - MF Fence/Parking/Roof	\$ 45,067	\$ -	\$ -	\$ 45,067	\$ 13,827	\$ 2,110	\$ -	\$ 15,937	\$ 29,129
47	1808	Buildings & Fixtures - MF Future/Flooring	\$ 67,585	\$ 25,000	\$ -	\$ 92,585	\$ 26,925	\$ 5,669	\$ -	\$ 32,594	\$ 59,991
47	1808	Buildings & Fixtures - MF HVAC/Plumbing/Comm	\$ 71,472	\$ 25,000	\$ -	\$ 96,472	\$ 19,837	\$ 5,298	\$ -	\$ 25,135	\$ 71,338
47	1808	Buildings & Fixtures - AR Building	\$ 3,421	\$ -	\$ -	\$ 3,421	\$ 464	\$ 56	\$ -	\$ 520	\$ 2,960
47	1808	Buildings & Fixtures - AR Fence/Parking/Roof	\$ 10,882	\$ -	\$ -	\$ 10,882	\$ 3,627	\$ 518	\$ -	\$ 4,146	\$ 6,736
47	1808	Buildings & Fixtures - E.S. Shed Building	\$ 32,500	\$ -	\$ -	\$ 32,500	\$ 4,311	\$ 616	\$ -	\$ 4,927	\$ 27,573
47	1808	Buildings & Fixtures - E.S. Shed Future/Flooring	\$ 2,169	\$ -	\$ -	\$ 2,169	\$ 2,169	\$ -	\$ -	\$ 2,169	\$ 0
47	1808	Buildings & Fixtures - E.S. Shed Fence/Parking/Roof	\$ 1,067	\$ -	\$ -	\$ 1,067	\$ 498	\$ 71	\$ -	\$ 569	\$ 498
47	1808	Buildings & Fixtures - W.S. Shed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1915	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1820	Sub Stations Power - Overall	\$ 1,173,067	\$ -	\$ -	\$ 1,173,067	\$ 131,748	\$ 27,384	\$ -	\$ 159,142	\$ 1,013,925
47	1820	Sub Stations Power - Bushing	\$ 27,468	\$ -	\$ -	\$ 27,468	\$ 8,492	\$ 1,509	\$ -	\$ 10,001	\$ 17,468
47	1820	Sub Stations Power - Tap Changer	\$ 32,006	\$ -	\$ -	\$ 32,006	\$ 15,628	\$ 2,087	\$ -	\$ 17,725	\$ 14,281
47	1820	Sub Stations Switchgear - Overall	\$ 602,948	\$ -	\$ -	\$ 602,948	\$ 77,847	\$ 16,807	\$ -	\$ 94,654	\$ 508,294
47	1820	Sub Stations - Station Switch	\$ 965,452	\$ -	\$ -	\$ 965,452	\$ 66,424	\$ 18,720	\$ -	\$ 85,144	\$ 879,308
47	1820	Sub Stations - Road Busbars	\$ 17,731	\$ -	\$ -	\$ 17,731	\$ 2,969	\$ 423	\$ -	\$ 3,381	\$ 14,350
47	1820	Sub Stations - Steel Structure	\$ 224,589	\$ -	\$ -	\$ 224,589	\$ 16,047	\$ 4,648	\$ -	\$ 20,694	\$ 203,895
47	1820	Sub Stations - Fence	\$ 104,907	\$ -	\$ -	\$ 104,907	\$ 21,009	\$ 4,315	\$ -	\$ 25,324	\$ 79,583
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles Towers & Fixtures - Wood	\$ 3,020,279	\$ 170,000	\$ -	\$ 3,190,279	\$ 421,590	\$ 76,329	\$ -	\$ 497,919	\$ 2,692,360
47	1830	Poles Towers & Fixtures - Concrete	\$ 159,567	\$ -	\$ -	\$ 159,567	\$ 20,957	\$ 2,984	\$ -	\$ 23,951	\$ 135,616
47	1830	Poles Towers & Fixtures - Steel	\$ 2,521	\$ -	\$ -	\$ 2,521	\$ 333	\$ 48	\$ -	\$ 381	\$ 2,141
47	1830	Poles Towers & Fixtures - Switches	\$ 41,920	\$ -	\$ -	\$ 41,920	\$ 5,050	\$ 932	\$ -	\$ 5,982	\$ 35,938
47	1835	O/H Conductors & Devices - Conductors	\$ 1,034,970	\$ 82,000	\$ -	\$ 1,116,970	\$ 95,967	\$ 19,581	\$ -	\$ 115,549	\$ 1,001,422
47	1835	O/H Conductors & Devices - Line Switch	\$ 31,651	\$ -	\$ -	\$ 31,651	\$ 2,231	\$ 704	\$ -	\$ 2,935	\$ 28,716
47	1835	O/H Conductors & Devices - Receivers	\$ 304,704	\$ -	\$ -	\$ 304,704	\$ 38,572	\$ 7,914	\$ -	\$ 46,486	\$ 257,218
47	1840	UG Conduit-Concrete encased duct banks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1840	UG Conduit-Ducts	\$ 861	\$ -	\$ -	\$ 861	\$ 125	\$ 18	\$ -	\$ 142	\$ 719
47	1840	UG Conduit-UG Foundations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1845	Underground Conductors & Devices	\$ 619,988	\$ 39,000	\$ -	\$ 658,988	\$ 102,925	\$ 17,581	\$ -	\$ 120,506	\$ 538,482
47	1850	Distribution Transformer - Overhead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1850	Distribution Transformer - Inventory	\$ 146,973	\$ -	\$ -	\$ 146,973	\$ 1,837	\$ 3,674	\$ -	\$ 5,511	\$ 141,462
47	1850	Distribution Transformer - UG Pole Mounted Traps	\$ 568,188	\$ 40,000	\$ -	\$ 608,188	\$ 111,427	\$ 19,244	\$ -	\$ 130,671	\$ 477,497
47	1850	Distribution Transformer - O/H Traps & Voltage Regs	\$ 707,955	\$ 20,000	\$ -	\$ 727,955	\$ 117,330	\$ 21,106	\$ -	\$ 138,436	\$ 589,519
47	1855	Distribution Services - UG Secondary in Duct	\$ 296,821	\$ 30,000	\$ -	\$ 326,821	\$ 25,658	\$ 5,859	\$ -	\$ 31,517	\$ 295,303
47	1855	Distribution Services - O/H Conductors	\$ 243,841	\$ 10,000	\$ -	\$ 253,841	\$ 33,973	\$ 6,645	\$ -	\$ 40,618	\$ 213,223
47	1860	Distribution Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1860	Distribution Meters - Inventory	\$ 12,666	\$ -	\$ -	\$ 12,666	\$ 7,697	\$ 1,100	\$ -	\$ 8,797	\$ 3,869
47	1860	Distribution Meters - Residential Energy Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1860	Distribution Meters - Ind/Com Energy Meters	\$ 7,848	\$ -	\$ -	\$ 7,848	\$ 2,670	\$ 381	\$ -	\$ 3,051	\$ 4,797
47	1860	Distribution Meters - Wholesale Energy Meters	\$ 91,614	\$ -	\$ -	\$ 91,614	\$ 25,138	\$ 4,022	\$ -	\$ 29,160	\$ 62,453
47	1860	Distribution Meters - Current & Potential Meters	\$ 53,390	\$ -	\$ -	\$ 53,390	\$ 9,808	\$ 2,137	\$ -	\$ 11,945	\$ 41,445
47	1860	Distribution Meters-Smart	\$ 815,897	\$ 50,000	\$ 20,000	\$ 845,897	\$ 320,466	\$ 70,250	\$ -	\$ 390,556	\$ 455,240
47	1860	Distribution Meters-Smart-Repeaters	\$ 240	\$ -	\$ -	\$ 240	\$ 240	\$ -	\$ -	\$ 240	\$ -
47	1860	Distribution Meters-Smart-Data Collectors	\$ 20,053	\$ -	\$ -	\$ 20,053	\$ 19,953	\$ 100	\$ -	\$ 20,053	\$ -
47	1860	Distribution Meters-Stranded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1860	Distribution Meters-Inventory	\$ 79,235	\$ -	\$ -	\$ 79,235	\$ 2,641	\$ 5,282	\$ -	\$ 7,924	\$ 71,312
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (5 years)	\$ 68,236	\$ 7,500	\$ -	\$ 75,736	\$ 36,594	\$ 6,984	\$ -	\$ 43,579	\$ 32,157
10	1920	Computer Equipment - Hardware	\$ 401,633	\$ 110,000	\$ -	\$ 511,633	\$ 276,096	\$ 46,772	\$ -	\$ 322,869	\$ 188,864
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1930	Transportation Equipment - Trucks and Buckets	\$ 728,965	\$ -	\$ -	\$ 728,965	\$ 341,447	\$ 65,259	\$ -	\$ 406,705	\$ 322,259
10	1930	Transportation Equipment - Trailers	\$ 2,478	\$ -	\$ -	\$ 2,478	\$ 2,478	\$ -	\$ -	\$ 2,478	\$ -
10	1930	Transportation Equipment - Pick-ups/Vans/Cars	\$ 102,568	\$ -	\$ -	\$ 102,568	\$ 64,438	\$ 15,180	\$ -	\$ 79,618	\$ 22,951
8	1935	Stores Equipment	\$ 1,497	\$ -	\$ -	\$ 1,497	\$ 1,497	\$ -	\$ -	\$ 1,497	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 28,665	\$ 2,500	\$ -	\$ 31,165	\$ 12,039	\$ 2,895	\$ -	\$ 14,934	\$ 16,231
8	1945	Measurement & Testing Equipment	\$ 24,683	\$ -	\$ -	\$ 24,683	\$ 8,639	\$ 2,468	\$ -	\$ 11,107	\$ 13,576
8	1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1955	Communication Equipment	\$ 23,244	\$ -	\$ -	\$ 23,244	\$ 21,728	\$ 1,457	\$ -	\$ 23,185	\$ 9
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 324,636	\$ -	\$ -	\$ 324,636	\$ 198,980	\$ 26,881	\$ -	\$ 225,861	\$ 98,775
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	2440	Deferred Revenue ⁷	\$ 479,496	\$ 30,000	\$ -	\$ 509,496	\$ 60,921	\$ 13,500	\$ -	\$ 74,421	\$ 435,075
2005		Property Under Finance Lease ⁸	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sub-Total	\$ 14,372,188	\$ 634,000	\$ 20,000	\$ 14,986,188	\$ 3,143,565	\$ 587,282	\$ -	\$ 3,730,847	\$ 11,255,340
		Less Socialized Renewable Energy Generation Investments (input as negative)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total PP&E	\$ 14,372,188	\$ 634,000	\$ 20,000	\$ 14,986,188	\$ 3,143,565	\$ 587,282	\$ -	\$ 3,730,847	\$ 11,255,340
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁹	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total	\$ -	\$ -	\$ -	\$ -	\$ 587,282	\$ -	\$ -	\$ -	\$ -

10	Transportation	Less: Fully Allocated Depreciation	
8	Stores Equipment	Transportation	\$ 65,259
8	Tools, Shop	Stores Equipment	\$ 2,895
8	Meas/Testing	Tools, Shop	\$ 2,468
8	Communication	Meas/Testing	\$ 1,457
47	Deferred Revenue	Communication	\$ -
		Deferred Revenue	\$ -
		Net Depreciation	\$ 515,203

CCA Class ²	OEB Account ³	Description ³	Year Cost				Accumulated Depreciation				
			Opening Balance	Additions ⁴	Disposals ⁵	Closing Balance	Opening Balance	Additions	Disposals ⁶	Closing Balance	Net Book Value
47	1508-1508-501	Sub Stations Power - Overall	\$ 402,938	\$ (402,938)	\$ -	\$ -	\$ 22,385	\$ -	\$ (22,385)	\$ -	\$ -
47	1508-1508-508-502	Sub Stations Power - Bushing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1508-1508-508-503	Sub Stations Power - Tap Changer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1508-1508-508-504	Sub Stations Switchgear - Overall	\$ 231,666	\$ (231,666)	\$ -	\$ -	\$ 14,479	\$ -	\$ (14,479)	\$ -	\$ -
47	1508-1508-508-505	Sub Stations - Station Switch	\$ 682,029	\$ (682,029)	\$ -	\$ -	\$ 34,101	\$ -	\$ (34,101)	\$ -	\$ -
47	1508-1508-508-506	Sub Stations - Rigid Busbars	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1508-1508-508-507	Sub Stations - Steel Structure	\$ 163,086	\$ (163,086)	\$ -	\$ -	\$ 8,154	\$ -	\$ (8,154)	\$ -	\$ -
47	1508-1508-508-508	Sub Stations - Fence	\$ 38,241	\$ (38,241)	\$ -	\$ -	\$ 3,624	\$ -	\$ (3,624)	\$ -	\$ -
47	1508-1508-508-509	Poles Towers & Fixtures - Wood	\$ 54,449	\$ (54,449)	\$ -	\$ -	\$ 2,847	\$ -	\$ (2,847)	\$ -	\$ -
47	1508-1508-508-510	O/H Conductors & Devices - Conductors	\$ 36,259	\$ (36,259)	\$ -	\$ -	\$ 1,511	\$ -	\$ (1,511)	\$ -	\$ -
47	1508-1508-508-511	O/H Conductors & Devices	\$ 5,780	\$ (5,780)	\$ -	\$ -	\$ 361	\$ -	\$ (361)	\$ -	\$ -
47	1508-1508-508-512	Reg - ICE Sin Services	\$ 54,445	\$ (54,445)	\$ -	\$ -	\$ 3,403	\$ -	\$ (3,403)	\$ -	\$ -
47	1508-1508-508-513	SCADA	\$ 26,000	\$ (26,000)	\$ -	\$ -	\$ 6,500	\$ -	\$ (6,500)	\$ -	\$ -
		Total	\$ 1,692,893	\$ (1,692,893)	\$ -	\$ -	\$ -	\$ -	\$ (597,366)	\$ -	\$ -

Notes:

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

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

Parent*	#	Asset Details			Useful Life			USoA Account Number	USoA Account Description	Current		Proposed		Outside Range of Min, Max TUL?	
		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	45	2%	45	2%	No	No
			Steel		30	70	95	1830	Poles, Towers and Fixtures	45	2%	45	2%	No	No
	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	1830	Poles, Towers and Fixtures	60	2%	60	2%	No	No
	3	Fully Dressed Steel Poles	Overall		60	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	1830	Poles, Towers and Fixtures	60	2%	60	2%	No	No
	4	OH Line Switch			30	45	55	1835	Overhead Conductors & Devices	45	2%	45	2%	No	No
	5	OH Line Switch Motor			15	25	25	1835	Overhead Conductors & Devices	25	4%	25	4%	No	No
TS & MS	6	OH Line Switch RTU			15	20	20	1835	Overhead Conductors & Devices	20	5%	20	5%	No	No
	7	OH Integral Switches			35	45	60	1835	Overhead Conductors & Devices	45	2%	45	2%	No	No
	8	OH Conductors			50	60	75	1835	Overhead Conductors & Devices	60	2%	60	2%	No	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	N/A							
	11	Reclosers			25	40	55	N/A							
	12	Power Transformers	Overall		30	45	60	1850	Line Transformers	40	3%	40	3%	No	No
		Bushing			10	20	30								
		Tap Changer			20	30	60								
	13	Station Service Transformer			30	45	55								
	14	Station Grounding Transformer			30	40	40	1820	Distribution Station Equipment	40	3%	40	3%	No	No
UG	15	Station DC System	Overall		10	20	30	1820	Distribution Station Equipment	20	5%	20	5%	No	No
		Battery Bank			10	15	15	1820	Distribution Station Equipment	15	7%	15	7%	No	No
		Charger			20	20	30	1820	Distribution Station Equipment	20	5%	20	5%	No	No
	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	45	2%	45	2%	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	1820	Distribution Station Equipment	30	3%	30	3%	No	No
	21	Digital & Numeric Relays			15	20	20	1820	Distribution Station Equipment	20	5%	20	5%	No	No
	22	Rigid Busbars			30	55	60	1820	Distribution Station Equipment	55	2%	55	2%	No	No
UG	23	Steel Structure			35	50	60	1820	Distribution Station Equipment	50	2%	50	2%	No	No
	24	Primary Paper Insulated Lead Covered (PILC) Cables			60	65	75	N/A							
	25	Primary Ethylene-Propylene Rubber (EPR) Cables			20	25	25	1845	Underground Conductors & Devices	25	4%	25	4%	No	No
	26	Primary Non-Tree Retardant (TR) Cross Linked Polyethylene (XLPE) Cables Direct Buried			20	25	30	1845	Underground Conductors & Devices	25	4%	25	4%	No	No
	27	Primary Non-TR XLPE Cables in Duct			20	25	30	1845	Underground Conductors & Devices	25	4%	25	4%	No	No
	30	Secondary PILC Cables			70	75	80								
	31	Secondary Cables Direct Buried			25	35	40	1855	Services	35	3%	35	3%	No	No
	32	Secondary Cables in Duct			35	40	60	1855	Services	40	3%	40	3%	No	No
	33	Network Transformers	Overall		20	35	50								
		Protector			20	35	40								
	34	Pad-Mounted Transformers			25	40	45	1850	Line Transformers	40	3%	40	3%	No	No
S	35	Submersible/Vault Transformers			25	35	45	1850	Line Transformers	35	3%	35	3%	No	No
	36	UG Foundation			35	55	70	1840	Underground Conduit	55	2%	55	2%	No	No
	37	UG Vaults	Overall		40	60	80								
		Roof			20	30	45								
	38	UG Vault Switches			20	35	50	1845	Underground Conductors & Devices	35	3%	35	3%	No	No
	39	Pad-Mounted Switchgear			20	30	45	1845	Underground Conductors & Devices	30	3%	30	3%	No	No
	40	Ducts			30	50	85	1840	Underground Conduit	50	2%	50	2%	No	No
	41	Concrete Encased Duct Banks			35	55	80	1840	Underground Conduit	55	2%	55	2%	No	No
	42	Cable Chambers			50	60	80	1840	Underground Conduit	60	2%	60	2%	No	No
	43	Remote SCADA			15	20	30								

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	1915	Office Furniture & Equipment	8	13%	8	13%	No	No
2	Vehicles	Trucks & Buckets		5	15	1930	Transportation Equipment	12	8%	12	8%	No	No
		Trailers		5	20	1930	Transportation Equipment	10	10%	10	10%	No	No
3		Vans		5	10	1930	Transportation Equipment	5	20%	5	20%	No	No
4	Administrative Buildings			50	75	200/201	Building & Fixtures	60	2%	60	2%	No	No
	Leasehold Improvements			Lease dependent									
5	Station Buildings	Station Buildings		50	75	1808	Building & Fixtures	60	2%	60	2%	No	No
		Parking		25	30	1808	Building & Fixtures	25	4%	25	4%	No	No
		Fence		25	60	1808	Building & Fixtures	25	4%	25	4%	No	No
		Roof		20	30	1808	Building & Fixtures	25	4%	25	4%	No	No
6	Computer Equipment	Hardware		3	5	1920	Computer Equipment - Hardware	5	20%	5	20%	No	No
		Software		2	5	1925	Computer Equipment - Software	5	20%	5	20%	No	No
7	Equipment	Power Operated		5	10								
		Stores		5	10	1935	Stores Equipment	8	13%	8	13%	No	No
		Tools, Shop, Garage Equipment		5	10	1940	Tools, Shops Garage Equipment	8	13%	8	13%	No	No
		Measurement & Testing Equipment		5	10	1945	Measurement and Testing Equipment	8	13%	8	13%	No	No
8	Communication	Towers		60	70								
		Wireless		2	10	1955	Communication Equipment	10	10%	10	10%	No	No
9	Residential Energy Meters			25	35	1860	Meters - Mechanical	25	4%	25	4%	No	No
10	Industrial/Commercial Energy Meters			25	35	1860	Industrial/Commercial Energy Meters	25	4%	25	4%	No	No
11	Wholesale Energy Meters			15	30	1860	Wholesale Energy Meters	15	7%	15	7%	No	No
12	Current & Potential Transformer (CT & PT)			35	50	1860	Current & Potential Transformer (CT & PT)	40	3%	40	3%	No	No
13	Smart Meters			5	15	1860	Smart Meters	15	7%	15	7%	No	No
14	Repeaters - Smart Metering			10	15	1860	Repeaters - Smart Metering	15	7%	15	7%	No	No
15	Data Collectors - Smart Metering			15	20	1860	Data Collectors - Smart Metering	15	7%	15	7%	No	No

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

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

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
Already rebased with depreciation policy changes in a prior rate application and rebasing MFRS for the first time ¹	This appendix must be completed for 2014 to the test year. The appendix for 2014 is to be completed under Revised OGAA (after changes in depreciation policies). The appendix for 2014 to the test year is to be completed under MFRS (2014 if changes to MFRS are material).		
Already rebased under MFRS in a prior rate application ²	This appendix must be completed under MFRS 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.	2016	MFRS

Account	Description	Book Values										Service Lives										Depreciation Expense										Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-B Fixed Assets, Column J, p. 2	Variance ¹
		Opening Net Book Value of Existing Assets as at Date of Policy Change		Less Fully Depreciated ¹	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 ¹	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 ⁴	Life of Assets Acquired After Policy Change ⁵	Depreciation Rate on New Additions ⁶	Depreciation Expense on Assets Existing Before Policy Change ⁷	Depreciation Expense on Assets Acquired After Policy Change ⁸	Depreciation Expense on Assets Acquired After Policy Change ⁹	Depreciation Expense on Current Year Additions ¹⁰	Depreciation Expense on Current Year Additions ¹¹	Depreciation Expense on Current Year Additions ¹²												
		a	b		c = a-b	d	e	f = d-e		g	h = 1/h												i = 1/h	j = c x i	k = 1/h	l = g x i	m = f x i	n = g x i	o = i x m	p = i x n	q = p-o			
1609	Capital Contributions Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 838,765	25.00	4.00%	25.00	4.00%	25.00	4.00%	25.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
1611	Computer Software (Formally known as Account 1909)	\$ 236,661	\$ 211,456	\$ 25,205	\$ 32,964	\$ 0	\$ 32,964	\$ 68,353	2.70	37.04%	5.00	20.00%	9.33%	6.993	6.835	\$ 22,783	\$ 23,901	\$ 1,137	\$ -	\$ -	\$ -	\$ -												
1612	Land Rights (Formally known as Account 1906)	\$ 19,240	\$ -	\$ 19,240	\$ 9,411	\$ -	\$ 9,411	\$ -	-	0.00%	-	-	0.00%	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -												
1606	Land	\$ 41,988	\$ -	\$ 41,988	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	-	0.00%	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -												
1609	Buildings & Fixtures - MF Building	\$ 176,912	\$ -	\$ 176,912	\$ 35,510	\$ 0	\$ 35,510	\$ -	-	24.50	2.90%	26.00	4.67%	5.130	192	\$ -	\$ 5,721	\$ 4,427	\$ 1,294	\$ -	\$ -	\$ -												
1608	Buildings & Fixtures - MF Fence/Parking/Roof	\$ 34,862	\$ -	\$ 34,862	\$ 4,299	\$ 0	\$ 4,299	\$ -	-	35.50	4.88%	25.00	6.00%	1.675	592	\$ -	\$ 1,865	\$ 1,865	\$ 3	\$ -	\$ -	\$ -												
1608	Buildings & Fixtures - MF Future/Flooring	\$ 15,884	\$ -	\$ 15,884	\$ 36,701	\$ 0	\$ 36,701	\$ -	-	15.884	11.76%	15.00	8.57%	1.176	2,447	\$ -	\$ 4,315	\$ 4,299	\$ 16	\$ -	\$ -	\$ -												
1608	Buildings & Fixtures - MF HVAC/Plumbing/Comm	\$ 17,683	\$ -	\$ 17,683	\$ 3,597	\$ 0	\$ 3,597	\$ -	-	11.60	8.52%	15.00	6.67%	1.524	249	\$ -	\$ 1,784	\$ 1,756	\$ 8	\$ -	\$ -	\$ -												
1608	Buildings & Fixtures - AR Building	\$ 3,421	\$ -	\$ 3,421	\$ -	\$ 0	\$ -	\$ -	-	45.50	2.20%	60.00	1.67%	75	\$ -	\$ 75	\$ 75	\$ 58	\$ 18	\$ -	\$ -													
1608	Buildings & Fixtures - AR Fence/Parking/Roof	\$ 10,862	\$ -	\$ 10,862	\$ -	\$ 0	\$ -	\$ -	-	21.00	4.76%	25.00	4.00%	518	\$ -	\$ 518	\$ 518	\$ 518	\$ 0	\$ -	\$ -													
1608	Buildings & Fixtures - E.S. & Shed Building	\$ 32,500	\$ -	\$ 32,500	\$ -	\$ 0	\$ -	\$ -	-	49.50	2.02%	60.00	1.67%	697	\$ -	\$ 697	\$ 616	\$ 41	\$ -	\$ -	\$ -													
1608	Buildings & Fixtures - E.S. Shed Future/Flooring	\$ 2,169	\$ -	\$ 2,169	\$ -	\$ 0	\$ -	\$ -	-	4.00	25.00%	15.00	6.67%	542	\$ -	\$ 542	\$ 542	\$ 0	\$ -	\$ -	\$ -													
1608	Buildings & Fixtures - E.S. Shed	\$ 1,067	\$ -	\$ 1,067	\$ -	\$ 0	\$ -	\$ -	-	15.00	6.67%	25.00	4.00%	71	\$ -	\$ 71	\$ 71	\$ 71	\$ 0	\$ -	\$ -													
1608	Buildings & Fixtures - W.S. Shed	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	-	60.00	1.67%	60.00	1.67%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -													
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	-	-	0.00%	-	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -													
1615	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	-	-	0.00%	-	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -													
1620	Sub Stations Power - Overall	\$ 166,847	\$ 1,459	\$ 165,388	\$ 988,276	\$ 0	\$ 988,276	\$ -	-	33.00	3.03%	45.00	2.22%	5,912	\$ 13,295	\$ -	\$ 18,307	\$ 18,296	\$ 11	\$ -	\$ -	\$ -												
1620	Sub Stations Power - Bushings	\$ 10,876	\$ -	\$ 10,876	\$ -	\$ 0	\$ -	\$ 16,593	16.00	6.25%	20.00	5.00%	680	\$ -	\$ 415	\$ 1,095	\$ 1,095	\$ 0	\$ -	\$ -	\$ -													
1620	Sub Stations Power - Tap Changer	\$ 32,006	\$ -	\$ 32,006	\$ -	\$ 0	\$ -	\$ 24,006	45.00	2.22%	45.00	2.22%	904	\$ 2,337	\$ 1,069	\$ 12,486	\$ 12,304	\$ 181	\$ -	\$ -	\$ -													
1620	Sub Stations Transformer - Overall	\$ 106,833	\$ -	\$ 106,833	\$ 264,451	\$ 0	\$ 264,451	\$ -	-	24.00	4.17%	40.00	2.50%	4,451	\$ 6,611	\$ -	\$ 11,063	\$ 11,015	\$ 48	\$ -	\$ -													
1620	Sub Stations - Steel Structures	\$ 35,228	\$ -	\$ 35,228	\$ 248,194	\$ 0	\$ 248,194	\$ -	-	32.00	3.13%	50.00	2.00%	1,911	\$ 4,964	\$ -	\$ 6,065	\$ 6,080	\$ 15	\$ -	\$ -													
1620	Sub Stations - Fence	\$ 17,731	\$ -	\$ 17,731	\$ 43,889	\$ 0	\$ 43,889	\$ -	-	41.00	2.44%	55.00	1.82%	432	\$ -	\$ 432	\$ 423	\$ 10	\$ -	\$ -	\$ -													
1620	Sub Stations - Steel Structures	\$ 17,614	\$ -	\$ 17,614	\$ 43,889	\$ 0	\$ 43,889	\$ -	-	34.50	2.90%	50.00	2.00%	1,191	\$ 878	\$ -	\$ 1,388	\$ 1,386	\$ 2	\$ -	\$ -													
1620	Sub Stations - Fence	\$ 13,631	\$ -	\$ 13,631	\$ 51,712	\$ 0	\$ 51,712	\$ -	-	15.00	6.67%	20.00	3.00%	409	\$ 2,586	\$ -	\$ 3,494	\$ 3,230	\$ 264	\$ -	\$ -													
1625	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	-	-	0.00%	-	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -													
1630	Poles Towers & Fixtures - Wood	\$ 1,816,106	\$ 2,791	\$ 1,813,315	\$ 301,141	\$ 0	\$ 301,141	\$ 226,512	37.00	2.70%	45.00	2.22%	9,009	\$ 6,692	\$ 2,817	\$ 58,217	\$ 56,069	\$ 1,249	\$ -	\$ -	\$ -													
1630	Poles Towers & Fixtures - Concrete	\$ 167,725	\$ 4,438	\$ 163,287	\$ -	\$ 0	\$ -	\$ -	-	48.00	2.08%	60.00	1.67%	3,462	\$ -	\$ -	\$ 3,462	\$ 2,994	\$ 408	\$ -	\$ -													
1630	Poles Towers & Fixtures - Steel	\$ 2,521	\$ -	\$ 2,521	\$ -	\$ 0	\$ -	\$ -	-	50.00	2.00%	60.00	1.67%	50	\$ -	\$ -	\$ 50	\$ 48	\$ 3	\$ -	\$ -													
1630	Poles Towers & Fixtures - Steel	\$ -	\$ -	\$ -	\$ 19,878	\$ 0	\$ 19,878	\$ 22,041	49.00	2.04%	45.00	2.22%	-	\$ 442	\$ 245	\$ 697	\$ 697	\$ 0	\$ -	\$ -	\$ -													
1635	OH Conductors & Devices - Conductors	\$ 454,673	\$ 719	\$ 453,954	\$ 140,205	\$ 0	\$ 140,205	\$ 128,280	50.00	2.00%	60.00	1.67%	9,074	\$ 2,337	\$ 1,069	\$ 12,486	\$ 12,304	\$ 181	\$ -	\$ -	\$ -													
1635	OH Conductors & Devices - Line Switch	\$ 4,668	\$ -	\$ 4,668	\$ -	\$ 0	\$ -	\$ -	-	45.00	2.22%	45.00	2.22%	194	\$ -	\$ -	\$ 194	\$ 104	\$ 5	\$ -	\$ -													
1635	OH Conductors & Devices - Reactors	\$ -	\$ -	\$ -	\$ 304,704	\$ 0	\$ 304,704	\$ -	-	50.00	2.00%	40.00	2.50%	-	\$ 7,618	\$ -	\$ 7,618	\$ 7,914	\$ 297	\$ -	\$ -													
1640	UG Conduct-Cable encased duct banks	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	-	55.00	1.82%	55.00	1.82%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -													
1640	UG Conduct-Ducts	\$ 861	\$ -	\$ 861	\$ -	\$ 0	\$ -	\$ -	-	50.00	2.00%	50.00	2.00%	17	\$ -	\$ 17	\$ 17	\$ 18	\$ 1	\$ -	\$ -													
1640	UG Conduct-UG Foundations	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	-	55.00	1.82%	55.00	1.82%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -													
1645	Underground Conductors & Devices	\$ 323,224	\$ -	\$ 323,224	\$ 208,598	\$ 0	\$ 208,598	\$ -	-	33.00	3.03%	40.00	2.50%	3,795	\$ 5,215	\$ -	\$ 15,010	\$ 14,889	\$ 120	\$ -	\$ -													
1650	Design Transformers - Overhead	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	-	-	0.00%	-	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -													
1660	Distribution Transformers - Inventory	\$ 158,535	\$ -	\$ 158,535	\$ 38,412	\$ 0	\$ 38,412	\$ 681	40.00	2.50%	40.00	2.50%	3,963	\$ 960	\$ 9	\$ 4,932	\$ -	\$ 4,932	\$ -	\$ -	\$ -													
1660	Distribution Transformers - UG Pad-Mounted Transformers	\$ 437,846	\$ -	\$ 437,846	\$ 31,892	\$ 0	\$ 31,892	\$ 2,912	31.00	3.23%	40.00	2.50%	14,124	\$ 797	\$ 36	\$ 14,998	\$ 15,555	\$ 598	\$ -	\$ -	\$ -													
1660	Distribution Transformers - OH Traps & Voltage Reg.	\$ 321,955	\$ -	\$ 321,955	\$ 116,305	\$ 0	\$ 116,305	\$ 65,143	31.00	3.23%	40.00	2.50%	19,386	\$ 2,908	\$ 814	\$ 14,106	\$ 15,739	\$ 1,632	\$ -	\$ -	\$ -													
1665	Distribution Services - UG Secondary in Duct	\$ 82,930	\$ -	\$ 82,930	\$ 77,318	\$ 0	\$ 77,318	\$ 7,166	61.00	1.66%	60.00	1.67%	1,626	\$ 1,389	\$ 60	\$ 2,824	\$ 2,832	\$ 42	\$ -	\$ -	\$ -													
1665	Distribution Services - OH Conductors	\$ 102,913	\$ -	\$ 102,913	\$ 35,019	\$ 0	\$ 35,019	\$ 27,740	33.00	3.03%	40.00	2.50%	3,119	\$ 875	\$ 347	\$ 4,541	\$ 4,228	\$ 113	\$ -	\$ -	\$ -													
1660	Distribution Meters	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	-	-	0.00%	-	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -													
1660	Distribution Meters - Inventory	\$ 14,766	\$ -	\$ 14,766	\$ -	\$ 0	\$ -	\$ -	-	12.00	8.33%	15.00	6.67%	1,231	\$ -	\$ -	\$ 1,231	\$ 1,100	\$ 131	\$ -	\$ -													
1660	Distribution Meters - Residential Energy Meters	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	-	-	0.00%	-	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -													
1660	Distribution Meters - Inst/Com Energy Meters	\$ 9,981	\$ -	\$ 9,981	\$ -	\$ 0	\$ -	\$ -	-	20.00	5.00%	25.00	4.00%	499	\$ -	\$ 499	\$ 499	\$ 484	\$ 5	\$ -	\$ -													
1660	Distribution Meters - Wholesale Energy Meters	\$ 71,394	\$ -	\$ 71,394	\$ 8,503	\$ 0	\$ 8,503	\$ 6,903	21.00	4.76%	30.00	3.33%	71	\$ -	\$ 115	\$ 3,463	\$ 3,463	\$ 2	\$ -	\$ -	\$ -													
1660	Distribution Meters - Current & Potential Meters	\$ 1,884	\$ -	\$ 1,884	\$ -	\$ 0	\$ -	\$ -	-	25.00	4.00%	25.00	4.00%	75	\$ -	\$ 1,030	\$ 1,105	\$ 1,107	\$ 1	\$ -	\$ -													
1660	Distribution Meters-Smart	\$ 426,790	\$ 27,224	\$ 399,566	\$ 52,137	\$ 18,462	\$ 33,685	\$ 45,532	9.20	10.87%	15.00	6.67%	43,431	\$ 2,246	\$ 1,518	\$ 47,194	\$ 46,562	\$ 633	\$ -	\$ -	\$ -													
1660	Distribution Meters-Smart-Data Collectors	\$ 19,055	\$ 19,055	\$ -	\$ -	\$ 0	\$ -	\$ -	-	5.00	20.00%	5.00	20.00%	48	\$ -	\$ 48	\$ 48	\$ 48	\$ 0	\$ -	\$ -													
1660	Distribution Meters-Smart-Data Collectors	\$ 19,055	\$ 19,055	\$ -	\$ -	\$ 0	\$ -	\$ 997	5.00	20.00%	5.00	20.00%	48	\$ -	\$ 48	\$ 48	\$ 48	\$ 0	\$ -	\$ -	\$ -													
1660	Distribution Meters-Stranded	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25.00	4.00%	25.00	4.00%	0	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -													
1660	Distribution Meters-Inventory	\$ 47,566	\$ -	\$ 47,566	\$ 17,042	\$ 0	\$ 17,042	\$ 1,867	15.00	6.67%	15.00	6.67%	3,171	\$ 1,136	\$ 62	\$ 2,897	\$ -	\$ 2,897	\$ -	\$ -	\$ -													
1906	Land	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	-	-	0.00%	-	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -													
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	-	-	0.00%	-	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -													
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	-	-	0.00%	-	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -													
1915	Office Furniture & Equipment (10 years)	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	-	-	0.00%	-	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -													
1915	Office Furniture & Equipment (10 years)	\$ 38,170	\$ -	\$ 38,170	\$ 1,230	\$ 0																												

2017

Account	Description	Book Values						Service Lives				Depreciation Expense						Total Current Depreciation Expense	Depreciation Expense per Appendix 2-6A Fixed Assets, Column J	Variance 1
		Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change	Less Fully Depreciated	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Before Policy Change	Depreciation Rate Before Policy Change	Life of Assets Acquired After Policy Change	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	Total Current Depreciation Expense	Depreciation Expense per Appendix 2-6A Fixed Assets, Column J			
		a	b	c = a-b	d	e	f = d-e	g	h = 1-100	i = 100/h	j = 1-100	k = 100/j	l = c*i	m = f*k	n = g*n	o = l+m	p = o/n	q = p-o		
1609	Capital Contributions Paid	\$ -	\$ -	\$ -	\$ 838,765	\$ -	\$ 838,765	\$ -	25.00	4.00%	25.00	4.00%	\$ -	\$ 33,551	\$ -	\$ 33,551	\$ -	\$ 33,551	\$ -	
1611	Computer Software (Formerly known as Account 1509)	\$ 236,661	\$ 211,456	\$ 25,205	\$ 101,316	\$ -	\$ 101,316	\$ 30,801	2.70	37.04%	5.00	20.00%	\$ 9,335	\$ 20,263	\$ 3,080	\$ 32,679	\$ 32,349	\$ -	\$ 330	
1612	Land Rights (Formerly known as Account 1906)	\$ 19,240	\$ -	\$ 19,240	\$ 9,411	\$ -	\$ 9,411	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1605	Land	\$ 41,989	\$ -	\$ 41,989	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1608	Buildings & Futures - MF Buildings	\$ 176,912	\$ -	\$ 176,912	\$ 35,510	\$ -	\$ 35,510	\$ 3,350	34.50	2.90%	60.00	1.67%	\$ 5,139	\$ 592	\$ 28	\$ 5,749	\$ 4,455	\$ -	\$ 1,294	
1608	Buildings & Futures - MF Fence/Parking/Roof	\$ 34,662	\$ -	\$ 34,662	\$ 4,250	\$ -	\$ 4,250	\$ 6,135	20.50	4.88%	25.00	4.00%	\$ 1,689	\$ 179	\$ 123	\$ 1,884	\$ 1,987	\$ -	\$ 3	
1608	Buildings & Futures - MF Future/Flooring	\$ 15,884	\$ -	\$ 15,884	\$ 36,701	\$ -	\$ 36,701	\$ -	8.50	11.76%	15.00	6.67%	\$ 1,889	\$ 2,447	\$ -	\$ 4,335	\$ 4,299	\$ -	\$ 16	
1608	HVAC/Plumbing/Comm	\$ 17,683	\$ -	\$ 17,683	\$ 3,597	\$ -	\$ 3,597	\$ 20,192	11.60	8.62%	15.00	6.67%	\$ 1,524	\$ 240	\$ 673	\$ 2,437	\$ 2,429	\$ -	\$ 8	
1608	Buildings & Futures - Air Buildings	\$ 3,421	\$ -	\$ 3,421	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1608	Buildings & Futures - Air Fence/Parking/Roof	\$ 10,882	\$ -	\$ 10,882	\$ -	\$ -	\$ -	\$ -	21.00	4.76%	25.00	4.00%	\$ 595	\$ -	\$ -	\$ 595	\$ 518	\$ -	\$ 76	
1608	Buildings & Futures - E.S. Shed Building	\$ 32,500	\$ -	\$ 32,500	\$ -	\$ -	\$ -	\$ -	49.50	2.02%	60.00	1.67%	\$ 687	\$ -	\$ -	\$ 687	\$ 616	\$ -	\$ 41	
1608	Buildings & Futures - E.S. Shed Future/Parking	\$ 2,169	\$ -	\$ 2,169	\$ -	\$ -	\$ -	\$ -	4.00	25.00%	15.00	6.67%	\$ 542	\$ -	\$ -	\$ 542	\$ 542	\$ -	\$ 0	
1608	Buildings & Futures - E.S. Shed	\$ 1,067	\$ -	\$ 1,067	\$ -	\$ -	\$ -	\$ -	15.00	6.67%	25.00	4.00%	\$ 71	\$ -	\$ -	\$ 71	\$ 71	\$ -	\$ 0	
1608	Buildings & Futures - W.S. Shed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	60.00	1.67%	60.00	1.67%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1610	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1615	Transformer Station Equipment -50 KV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1620	Sub Stations Power - Overall	\$ 166,847	\$ 1,459	\$ 165,388	\$ 599,276	\$ -	\$ 599,276	\$ 6,467	33.00	3.03%	45.00	2.22%	\$ 5,812	\$ 13,285	\$ 72	\$ 18,379	\$ 18,368	\$ -	\$ 11	
1620	Sub Stations Power - Building	\$ 10,876	\$ -	\$ 10,876	\$ 16,593	\$ -	\$ 16,593	\$ -	18.00	5.56%	20.00	5.00%	\$ 689	\$ 839	\$ -	\$ 1,509	\$ 1,509	\$ -	\$ 0	
1620	Sub Stations Power - Tap Changer	\$ 32,006	\$ -	\$ 32,006	\$ -	\$ -	\$ -	\$ -	15.50	6.45%	30.00	3.33%	\$ 2,665	\$ -	\$ -	\$ 2,665	\$ 2,097	\$ -	\$ 32	
1620	Sub Stations Switchgear - Overall	\$ 106,533	\$ -	\$ 106,533	\$ 264,451	\$ -	\$ 264,451	\$ -	24.00	4.17%	40.00	2.50%	\$ 4,491	\$ 6,611	\$ -	\$ 11,103	\$ 11,015	\$ -	\$ 48	
1620	Sub Stations - Station Switch	\$ 35,228	\$ -	\$ 35,228	\$ 248,194	\$ -	\$ 248,194	\$ -	32.00	3.13%	50.00	2.00%	\$ 1,191	\$ 4,964	\$ -	\$ 6,095	\$ 6,080	\$ -	\$ 15	
1620	Sub Stations - Rigid Busbars	\$ 17,731	\$ -	\$ 17,731	\$ -	\$ -	\$ -	\$ -	41.00	2.44%	55.00	1.82%	\$ 432	\$ -	\$ -	\$ 432	\$ 423	\$ -	\$ 10	
1620	Sub Stations - Steel Structures	\$ 17,514	\$ -	\$ 17,514	\$ 43,889	\$ -	\$ 43,889	\$ -	40.50	2.47%	50.00	2.00%	\$ 911	\$ 678	\$ -	\$ 1,589	\$ 1,386	\$ -	\$ 2	
1620	Sub Stations - Fence	\$ 13,631	\$ -	\$ 13,631	\$ 51,712	\$ -	\$ 51,712	\$ -	15.00	6.67%	25.00	4.00%	\$ 909	\$ 2,068	\$ -	\$ 2,977	\$ 2,732	\$ -	\$ 245	
1625	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1630	Poles Towers & Futures - Wood	\$ 1,816,106	\$ 2,791	\$ 1,813,315	\$ 527,654	\$ -	\$ 527,654	\$ 174,402	37.00	2.70%	45.00	2.22%	\$ 49,005	\$ 11,726	\$ 1,824	\$ 62,669	\$ 61,315	\$ -	\$ 1,353	
1630	Poles Towers & Futures - Concrete	\$ 167,725	\$ 4,438	\$ 163,287	\$ -	\$ -	\$ -	\$ -	48.00	2.08%	60.00	1.67%	\$ 3,492	\$ -	\$ -	\$ 3,492	\$ 2,994	\$ -	\$ 498	
1630	Poles Towers & Futures - Steel	\$ 2,521	\$ -	\$ 2,521	\$ -	\$ -	\$ -	\$ -	50.00	2.00%	60.00	1.67%	\$ 59	\$ -	\$ -	\$ 59	\$ 48	\$ -	\$ 3	
1630	Poles Towers & Futures - Steel/Aluminum	\$ -	\$ -	\$ -	\$ 41,920	\$ -	\$ 41,920	\$ -	45.00	2.22%	45.00	2.22%	\$ 932	\$ -	\$ -	\$ 932	\$ 932	\$ -	\$ 0	
1635	OH Conductors & Devices - Conductors	\$ 454,673	\$ 719	\$ 453,954	\$ 268,485	\$ -	\$ 268,485	\$ 82,813	50.00	2.00%	60.00	1.67%	\$ 9,079	\$ 4,475	\$ 699	\$ 14,244	\$ 14,098	\$ -	\$ 145	
1635	OH Conductors & Devices - Line Switch	\$ 4,658	\$ -	\$ 4,658	\$ -	\$ -	\$ -	\$ -	45.00	2.22%	45.00	2.22%	\$ 194	\$ -	\$ -	\$ 194	\$ 194	\$ -	\$ 0	
1635	OH Conductors & Devices - Reclosers	\$ -	\$ -	\$ -	\$ 304,704	\$ -	\$ 304,704	\$ -	40.00	2.50%	40.00	2.50%	\$ 7,618	\$ -	\$ -	\$ 7,618	\$ 7,614	\$ -	\$ 297	
1640	UG Conduit-Concrete encased duct banks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	55.00	1.82%	55.00	1.82%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1640	UG Conduit-Duct	\$ 861	\$ -	\$ 861	\$ -	\$ -	\$ -	\$ -	50.00	2.00%	50.00	2.00%	\$ 17	\$ -	\$ -	\$ 17	\$ 18	\$ -	\$ 1	
1640	UG Conduit-UG Foundations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	55.00	1.82%	55.00	1.82%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1645	Underground Conductors & Devices	\$ 323,224	\$ -	\$ 323,224	\$ 208,598	\$ -	\$ 208,598	\$ 2,765	33.00	3.03%	40.00	2.50%	\$ 9,795	\$ 5,515	\$ 35	\$ 15,044	\$ 14,924	\$ -	\$ 120	
1650	Distribution Transformers - Overhead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1650	Distribution Transformers - Inventory	\$ 158,535	\$ -	\$ 158,535	\$ 39,098	\$ -	\$ 39,098	\$ 15,929	40.00	2.50%	40.00	2.50%	\$ 3,965	\$ 977	\$ 199	\$ 4,742	\$ 4,742	\$ -	\$ 0	
1650	Distribution Transformers - UG Pad Mounted	\$ 437,846	\$ -	\$ 437,846	\$ 34,804	\$ -	\$ 34,804	\$ 5,877	31.00	3.23%	40.00	2.50%	\$ 14,124	\$ 879	\$ 73	\$ 15,098	\$ 15,643	\$ -	\$ 576	
1650	Distribution Transformers - OH Trans & Voltage Red.	\$ 321,955	\$ -	\$ 321,955	\$ 181,447	\$ -	\$ 181,447	\$ 56,281	31.00	3.23%	40.00	2.50%	\$ 10,386	\$ 4,536	\$ 725	\$ 15,646	\$ 17,280	\$ -	\$ 1,630	
1655	Distribution Services - UG Secondary in Duct	\$ 82,590	\$ -	\$ 82,590	\$ 84,482	\$ -	\$ 84,482	\$ 15,767	51.00	1.96%	60.00	1.67%	\$ 1,626	\$ 1,498	\$ 122	\$ 3,197	\$ 3,118	\$ -	\$ 39	
1655	Distribution Services - OH Conductors	\$ 102,913	\$ -	\$ 102,913	\$ 62,758	\$ -	\$ 62,758	\$ 27,056	33.00	3.03%	40.00	2.50%	\$ 3,119	\$ 1,569	\$ 338	\$ 5,026	\$ 4,890	\$ -	\$ 226	
1660	Distribution Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1660	Distribution Meters - Inventory	\$ 14,766	\$ -	\$ 14,766	\$ -	\$ -	\$ -	\$ -	12.00	8.33%	15.00	6.67%	\$ 1,231	\$ -	\$ -	\$ 1,231	\$ 1,100	\$ -	\$ 131	
1660	Distribution Meters - Residential Energy Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1660	Distribution Meters - Inst.Com Energy Meters	\$ 9,981	\$ -	\$ 9,981	\$ -	\$ -	\$ -	\$ -	20.00	5.00%	25.00	4.00%	\$ 499	\$ -	\$ -	\$ 499	\$ 494	\$ -	\$ 5	
1660	Distribution Meters - Wholesale Energy Meters	\$ 71,384	\$ -	\$ 71,384	\$ 6,903	\$ -	\$ 6,903	\$ 171,384	21.00	4.76%	30.00	3.33%	\$ 3,469	\$ 239	\$ -	\$ 3,699	\$ 3,578	\$ -	\$ 82	
1660	Distribution Meters - Current & Potential Meters	\$ 1,884	\$ -	\$ 1,884	\$ 51,506	\$ -	\$ 51,506	\$ -	25.00	4.00%	25.00	4.00%	\$ 75	\$ 2,060	\$ -	\$ 2,136	\$ 2,137	\$ -	\$ 1	
1660	Distribution Meters-Smart	\$ 426,790	\$ 45,676	\$ 381,114	\$ 97,669	\$ 13,484	\$ 84,185	\$ 97,413	9.20	10.87%	15.00	6.67%	\$ 4,428	\$ 5,612	\$ 1,914	\$ 48,962	\$ 48,608	\$ -	\$ 344	
1660	Distribution Meters-Smart-Data Collectors	\$ 240	\$ -	\$ 240	\$ -	\$ -	\$ -	\$ -	5.00	20.00%	5.00	20.00%	\$ 48	\$ -	\$ -	\$ 48	\$ 48	\$ -	\$ 0	
1660	Distribution Meters-Smart-Data Collectors	\$ 19,055	\$ 19,055	\$ -	\$ 997	\$ -	\$ 997	\$ -	3.00	33.33%	5.00	20.00%	\$ 0	\$ 199	\$ -	\$ 199	\$ 199	\$ -	\$ 0	
1660	Distribution Meters-Smart-Data Collectors	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	25.00	4.00%	25.00	4.00%	\$ 0	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ 0	
1660	Distribution Meters-Inventory	\$ 47,566	\$ -	\$ 47,566	\$ 15,180	\$ -	\$ 15,180	\$ 46,710	15.00	6.67%	15.00	6.67%	\$ 3,171	\$ 1,012	\$ 1,587	\$ 3,716	\$ 3,716	\$ -	\$ 0	
1606	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1608	Buildings & Futures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1610	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1615	Office Furniture & Equipment (10 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1615	Office Furniture & Equipment (10 years)	\$ 38,170	\$ -	\$ 38,170	\$ 1,712	\$ -	\$ 1,712	\$ 21,824	10.00	10.00%	10.00	10.00%	\$ 347	\$ 171	\$ 1,091	\$ 1,679	\$ 1,679	\$ -	\$ 0	
1620	Computer Equipment - Hardware	\$ 148,916	\$ 28,499	\$ 120,417	\$ 103,838	\$ -	\$ 103,838	\$ 18,774	5.00	20.00%	5.00	20.00%	\$ 26,795	\$ 20,768	\$ 1,877	\$ 49,404	\$ 46,717	\$ -	\$ 2,687	
1620	Computer Equip. - Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1620	Computer Equip. - Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1630	Transportation Equipment - Trucks and Buses	\$ 354,414	\$ -	\$ 354,414	\$ -	\$ -	\$ -	\$ -	10.00	10.00%	10.00	10.00%	\$ 35,441	\$ -	\$ -	\$ 35,441	\$ 36,034	\$ -	\$ 593	
1630	Transportation Equipment - Trailers	\$ 2,478	\$ -	\$ 2,478	\$ -	\$ -	\$ -	\$ -	8.00	12.50%	8.00	12.50%	\$ 310	\$ -	\$ -	\$ 310	\$ 310	\$ -	\$ 0	
1630	Transportation Equipment - Pick-ups/Vans/Cars	\$ 20,661	\$ 28,668	\$ -	\$ 29,551	\$ -	\$ 29,551	\$ 37,499	5.00	20.00%	5.00	20.00%	\$ 4,710	\$ 5,910	\$ 3,796	\$ 9,496	\$ 9,086	\$ -	\$ 474	
1630	Stove Equipment	\$ 1,497	\$ -	\$ 1,497	\$ -	\$ -	\$ -	\$ -	8.00	12.50%	8.00	12.50%	\$ 187	\$ -	\$ -	\$ 187	\$ 236	\$ -	\$ 49	
1640	Tools, Shop & Garage Equipment	\$ 4,032	\$ -	\$ 4,032																

2018		Book Values							Service Lives				Depreciation Expense				Depreciation Expense per Appendix 2-B/A Fixed Assets, Columns 1 & 2		Variance 1	
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change	Less Fully Depreciated	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy	Depreciation Expense on Current Year Additions	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-B/A Fixed Assets, Columns 1 & 2	Variance 1	Variance 2	
		a	b	c=a-b	d	e	f=d-e	g	h	i = 1/h	j	k = 1/j	l = ch	m = fj	n = g*10.5	o = l+m+n	p	q = p-o	r	
1600	Capital Contributions Paid	\$ -	\$ -	\$ -	\$ 638,765	\$ -	\$ 638,765	\$ -	25.00	4.00%	25.00	4.00%	\$ -	\$ -	\$ 33,551	\$ -	\$ 33,551	\$ -	\$ 0	
1611	Computer Software (Formerly known as Account 1900)	\$ 236,661	\$ 226,518	\$ 10,143	\$ 132,117	\$ -	\$ 132,117	\$ 4,700	2.70	37.04%	5.00	20.00%	\$ 3,787	\$ 26,423	\$ -	\$ 470	\$ 30,659	\$ 31,663	\$ 1,013	
1612	Lease Rights (Formerly known as Account 1900)	\$ 19,240	\$ -	\$ 19,240	\$ 9,411	\$ -	\$ 9,411	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1606	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1608	Buildings & Fixtures - MF Building	\$ 176,972	\$ -	\$ 176,972	\$ 38,860	\$ -	\$ 38,860	\$ -	34.50	2.90%	60.00	1.67%	\$ 5,130	\$ 648	\$ -	\$ 5,777	\$ 4,483	\$ 1,294	\$ -	
1608	Buildings & Fixtures - MF Fence/Parking/Roof	\$ 34,662	\$ -	\$ 34,662	\$ 10,365	\$ -	\$ 10,365	\$ -	20.50	4.88%	25.00	4.00%	\$ 1,682	\$ 415	\$ -	\$ 2,107	\$ 2,110	\$ 3	\$ -	
1608	Buildings & Fixtures - MF Future/Flooring	\$ 15,884	\$ -	\$ 15,884	\$ 36,701	\$ -	\$ 36,701	\$ -	8.50	11.76%	15.00	6.67%	\$ 1,869	\$ 2,447	\$ -	\$ 4,315	\$ 4,299	\$ 16	\$ -	
1608	Buildings & Fixtures - MF HVAC/Churn/Conts	\$ 17,683	\$ -	\$ 17,683	\$ 23,789	\$ -	\$ 23,789	\$ -	11.60	8.62%	15.00	6.67%	\$ 1,524	\$ 1,586	\$ -	\$ 3,110	\$ 3,102	\$ 8	\$ -	
1608	Buildings & Fixtures - AR Building	\$ 3,421	\$ -	\$ 3,421	\$ -	\$ -	\$ -	\$ -	45.50	2.20%	60.00	1.67%	\$ 75	\$ -	\$ -	\$ 75	\$ 58	\$ 18	\$ -	
1608	Buildings & Fixtures - AR Fence/Parking/Roof	\$ 10,662	\$ -	\$ 10,662	\$ -	\$ -	\$ -	\$ -	21.00	4.76%	25.00	4.00%	\$ 916	\$ -	\$ -	\$ 916	\$ 516	\$ 400	\$ -	
1608	Buildings & Fixtures - E.S. Shed Building	\$ 32,500	\$ -	\$ 32,500	\$ -	\$ -	\$ -	\$ -	49.50	2.02%	60.00	1.67%	\$ 857	\$ -	\$ -	\$ 857	\$ 616	\$ 241	\$ -	
1608	Buildings & Fixtures - E.S. Shed Future/Flooring	\$ 2,169	\$ -	\$ 2,169	\$ -	\$ -	\$ -	\$ -	4.00	25.00%	15.00	6.67%	\$ 542	\$ -	\$ -	\$ 542	\$ -	\$ -	\$ 542	
1608	Buildings & Fixtures - E.S. Shed Fence/Parking/Roof	\$ 1,067	\$ -	\$ 1,067	\$ -	\$ -	\$ -	\$ -	15.00	6.67%	25.00	4.00%	\$ 71	\$ -	\$ -	\$ 71	\$ 71	\$ 0	\$ -	
1608	Buildings & Fixtures - W.S. Shed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	60.00	1.67%	60.00	1.67%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1610	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1615	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1620	Sub Stations Power - Overall	\$ 166,847	\$ 1,459	\$ 165,388	\$ 604,742	\$ -	\$ 604,742	\$ -	33.00	3.03%	45.00	2.22%	\$ 5,612	\$ 13,439	\$ -	\$ 18,495	\$ 18,440	\$ 55	\$ -	
1620	Sub Stations Power - Building	\$ 10,876	\$ -	\$ 10,876	\$ 16,593	\$ -	\$ 16,593	\$ -	18.00	5.55%	20.00	5.00%	\$ 689	\$ 800	\$ -	\$ 1,499	\$ 1,509	\$ 10	\$ -	
1620	Sub Stations Power - Tap Changer	\$ 32,006	\$ -	\$ 32,006	\$ -	\$ -	\$ -	\$ -	15.50	6.45%	30.00	3.33%	\$ 2,065	\$ -	\$ -	\$ 2,065	\$ 2,097	\$ 32	\$ -	
1620	Sub Stations Switchgear - Overall	\$ 106,833	\$ -	\$ 106,833	\$ 264,451	\$ -	\$ 264,451	\$ -	24.00	4.17%	40.00	2.50%	\$ 4,451	\$ 6,611	\$ -	\$ 11,063	\$ 11,015	\$ 48	\$ -	
1620	Sub Stations - Station Switch	\$ 35,228	\$ -	\$ 35,228	\$ 246,194	\$ -	\$ 246,194	\$ -	32.00	3.13%	50.00	2.00%	\$ 1,191	\$ 4,964	\$ -	\$ 6,155	\$ 6,080	\$ 75	\$ -	
1620	Sub Stations - Road Busters	\$ 17,731	\$ -	\$ 17,731	\$ -	\$ -	\$ -	\$ -	41.00	2.44%	55.00	1.82%	\$ 432	\$ -	\$ -	\$ 432	\$ 423	\$ 9	\$ -	
1620	Sub Stations - Steel Structure	\$ 17,614	\$ -	\$ 17,614	\$ 43,889	\$ -	\$ 43,889	\$ -	34.50	2.90%	50.00	2.00%	\$ 911	\$ 678	\$ -	\$ 1,589	\$ 1,586	\$ 3	\$ -	
1620	Sub Stations - Fence	\$ 13,631	\$ -	\$ 13,631	\$ 51,712	\$ -	\$ 51,712	\$ -	10.00	10.00%	25.00	4.00%	\$ 989	\$ 2,068	\$ -	\$ 2,877	\$ 2,732	\$ 145	\$ -	
1620	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1630	Poles Towers & Fixtures - Wood	\$ 1,616,106	\$ 2,791	\$ 1,613,315	\$ 701,695	\$ -	\$ 701,695	\$ 134,444	37.00	2.70%	45.00	2.22%	\$ 49,009	\$ 15,993	\$ 1,494	\$ 65,096	\$ 64,447	\$ 649	\$ -	
1630	Poles Towers & Fixtures - Concrete	\$ 167,729	\$ 4,438	\$ 163,291	\$ 381,287	\$ -	\$ 381,287	\$ -	49.00	2.02%	60.00	1.67%	\$ 3,402	\$ -	\$ -	\$ 3,402	\$ 2,954	\$ 448	\$ -	
1630	Poles Towers & Fixtures - Steel	\$ 2,621	\$ -	\$ 2,621	\$ -	\$ -	\$ -	\$ -	50.00	2.00%	60.00	1.67%	\$ 50	\$ -	\$ -	\$ 50	\$ 48	\$ 2	\$ -	
1630	Poles Towers & Fixtures - Switches	\$ -	\$ -	\$ -	\$ 41,920	\$ -	\$ 41,920	\$ -	45.00	2.22%	45.00	2.22%	\$ -	\$ 932	\$ -	\$ 932	\$ 932	\$ 0	\$ -	
1630	OH Conductors & Devices - Conductors	\$ 454,673	\$ 719	\$ 453,954	\$ 361,286	\$ -	\$ 361,286	\$ 20,469	50.00	2.00%	60.00	1.67%	\$ 9,076	\$ 5,859	\$ 170	\$ 15,105	\$ 14,980	\$ 125	\$ -	
1630	OH Conductors & Devices - Line Switch	\$ 4,658	\$ -	\$ 4,658	\$ -	\$ -	\$ -	\$ -	45.00	2.22%	45.00	2.22%	\$ 104	\$ -	\$ 306	\$ 410	\$ 404	\$ 6	\$ -	
1630	OH Conductors & Devices - Reclosers	\$ -	\$ -	\$ -	\$ 304,704	\$ -	\$ 304,704	\$ -	40.00	2.50%	40.00	2.50%	\$ -	\$ 7,618	\$ -	\$ 7,618	\$ 7,914	\$ 297	\$ -	
1640	LVG Conduit/Cable/Conduit Bunches	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	55.00	1.82%	55.00	1.82%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1640	LVG Conduit/Cable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	50.00	2.00%	50.00	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1640	LVG Conduit/Cable Foundations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	55.00	1.82%	55.00	1.82%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1645	Underground Conductors & Devices	\$ 323,224	\$ -	\$ 323,224	\$ 211,363	\$ -	\$ 211,363	\$ 43,039	33.00	3.03%	40.00	2.50%	\$ 9,795	\$ 5,284	\$ 536	\$ 15,617	\$ 15,496	\$ 120	\$ -	
1650	Distribution Transformers - Overhead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1650	Distribution Transformers - Inventory	\$ 158,636	\$ -	\$ 158,636	\$ 23,169	\$ -	\$ 23,169	\$ 36,747	40.00	2.50%	40.00	2.50%	\$ 3,963	\$ 979	\$ 447	\$ 4,490	\$ -	\$ -	\$ 4,490	
1650	Distribution Transformers - LVG Pad Mounted	\$ 437,846	\$ -	\$ 437,846	\$ 40,681	\$ -	\$ 40,681	\$ 75,654	31.00	3.23%	40.00	2.50%	\$ 14,124	\$ 5,017	\$ 946	\$ 16,087	\$ 16,663	\$ 576	\$ -	
1660	Distribution Transformers - OH Trans & Voltage Reg	\$ 321,955	\$ -	\$ 321,955	\$ 239,738	\$ 11,742	\$ 227,996	\$ 58,273	31.00	3.23%	40.00	2.50%	\$ 10,386	\$ 5,700	\$ 728	\$ 16,814	\$ 18,822	\$ 2,008	\$ -	
1665	Distribution Services - LVG Secondary in Duct	\$ 82,930	\$ -	\$ 82,930	\$ 99,246	\$ -	\$ 99,246	\$ 25,475	11.00	9.09%	60.00	1.67%	\$ 1,626	\$ 1,654	\$ 212	\$ 3,492	\$ 3,457	\$ 35	\$ -	
1665	Distribution Services - OH Conductors	\$ 102,913	\$ -	\$ 102,913	\$ 89,814	\$ -	\$ 89,814	\$ 31,738	33.00	3.03%	40.00	2.50%	\$ 3,119	\$ 2,245	\$ 397	\$ 5,761	\$ 5,584	\$ 177	\$ -	
1669	Distribution Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1669	Distribution Meters - Inventory	\$ 14,766	\$ -	\$ 14,766	\$ -	\$ -	\$ -	\$ -	12.00	8.33%	15.00	6.67%	\$ 1,231	\$ -	\$ -	\$ 1,231	\$ 1,100	\$ 131	\$ -	
1669	Distribution Meters - Residential Energy Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1669	Distribution Meters - IndCom Energy Meters	\$ 9,981	\$ -	\$ 9,981	\$ -	\$ -	\$ -	\$ -	20.00	5.00%	25.00	4.00%	\$ 499	\$ -	\$ -	\$ 499	\$ 409	\$ 90	\$ -	
1669	Distribution Meters - Wholesale Energy Meters	\$ 71,394	\$ -	\$ 71,394	\$ 6,903	\$ -	\$ 6,903	\$ -	21.00	4.76%	30.00	3.33%	\$ 3,496	\$ 230	\$ -	\$ 3,626	\$ 3,578	\$ 48	\$ -	
1669	Distribution Meters - Current & Potential Meters	\$ 1,884	\$ -	\$ 1,884	\$ 51,506	\$ -	\$ 51,506	\$ -	25.00	4.00%	25.00	4.00%	\$ 79	\$ 2,090	\$ -	\$ 2,169	\$ 2,137	\$ 32	\$ -	
1669	Distribution Meters-Smart	\$ 426,790	\$ 59,160	\$ 367,630	\$ 155,082	\$ 32,728	\$ 122,354	\$ 187,345	9.20	10.87%	15.00	6.67%	\$ 39,960	\$ 8,197	\$ 6,245	\$ 54,362	\$ 54,584	\$ 223	\$ -	
1669	Distribution Meters-Smart-Regulators	\$ 240	\$ -	\$ 240	\$ -	\$ -	\$ -	\$ -	5.00	20.00%	5.00	20.00%	\$ 46	\$ -	\$ -	\$ 46	\$ 46	\$ 0	\$ -	
1669	Distribution Meters-Smart-Data Collectors	\$ 19,055	\$ 19,055	\$ 0	\$ 997	\$ -	\$ 997	\$ -	0.00	20.00%	5.00	20.00%	\$ -	\$ 199	\$ -	\$ 199	\$ 199	\$ 0	\$ -	
1669	Distribution Meters-Standard	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	25.00	4.00%	25.00	4.00%	\$ 0	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ -	
1669	Distribution Meters-Inventory	\$ 47,566	\$ -	\$ 47,566	\$ 31,530	\$ -	\$ 31,530	\$ 23,211	15.00	6.67%	15.00	6.67%	\$ 3,171	\$ 2,192	\$ 774	\$ 6,047	\$ -	\$ -	\$ 6,047	
1905	Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1915	Office Furniture & Equipment (10 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1915	Office Furniture & Equipment (5 years)	\$ 38,170	\$ -	\$ 38,170	\$ 23,536	\$ -	\$ 23,536	\$ -	10.00	10.00%	10.00	10.00%	\$ 3,817	\$ 2,354	\$ -	\$ 6,171	\$ 5,560	\$ 610	\$ -	
1920	Computer Equipment - Hardware	\$ 148,616	\$ 28,499	\$ 120,117	\$ 122,612	\$ 17,443	\$ 105,169	\$ 21,638	4.50	22.22%	5.00	20.00%	\$ 26,799	\$ 21,034	\$ 2,164	\$ 49,997	\$ 48,429	\$ 1,568	\$ -	
1920	Computer Equip - Hardware(Post Mar. 2004)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1930	Computer Equip - Hardware(Post Mar. 1907)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1930	Transportation Equipment - Trucks and Buses	\$ 354,414	\$ -	\$ 354,414	\$ -	\$ -	\$ -	\$ -	10.00	10.00%	10.00	10.00%	\$ 36,441	\$ -	\$ -	\$ 36,441	\$ 34,626	\$ 1,815	\$ -	
1930	Transportation Equipment - Trailers	\$ 2,478	\$ -	\$ 2,478	\$ -	\$ -	\$ -	\$ -	8.00	12.50%	8.00	12.50%	\$ 310	\$ -	\$ -	\$ 310	\$ -	\$ -	\$ 310	
1930	Transportation Equipment - Pick-ups/Vans/Cars	\$ 26,669	\$ 26,669	\$ 0	\$ 67,051	\$ -	\$ 67,051	\$ -	5.00	20.00%	5.00	20.00%	\$ 0	\$ 13,410	\$ -	\$ 13,410	\$ 12,822	\$ 588	\$ -	
1935	Buses Equipment	\$ 1,497	\$ -	\$ 1,497	\$ -	\$ -	\$ -	\$ -	8.00	12.50%	8.00	12.50%	\$ 187	\$ -	\$ -	\$ 187	\$ 236	\$ 49	\$ -	
1940	Tools, Shop & Garage Equipment	\$ 4,032	\$ -	\$ 4,032	\$ 15,694	\$ -	\$ 15,694	\$ 2,144	10.00	10.00%										

2019		Book Values										Depreciation Expense										Total Current Year Depreciation Expense		Depreciation Expense per Appendix 24.8 Fixed Assets, Column 2		Variance 4	
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change	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 8	Less Fully Depreciated 9	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change 10	Depreciation Rate Assets Acquired After Policy Change 11	Life of Assets Acquired After Policy Change 12	Depreciation Rate on New Additions 13	Depreciation Expense on Assets Existing Before Policy Change 14	Depreciation Expense on Assets Acquired After Policy Change 15	Depreciation Expense on Current Year Additions 16	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 24.8 Fixed Assets, Column 2	Variance 4									
		b	c	d	e	f	g						i = ch	j = k - i	l = m - j	n = o + j	p = l + m	q = p - o									
1609	Capital Contributions Paid	\$ -	\$ -	\$ -	\$ 838,768	\$ -	\$ 838,768	\$ -	25.00	4.00%	25.00	4.00%	\$ -	\$ 33,551	\$ -	\$ 33,551	\$ 33,551	\$ 0									
1611	Computer Software (Formerly known as Account 1509)	\$ 236,861	\$ 226,518	\$ 10,143	\$ 136,817	\$ 24,741	\$ 112,076	\$ 32,207	2.70	37.04%	5.00	20.00%	\$ 3,787	\$ 22,415	\$ 3,221	\$ 29,393	\$ 29,552	\$ 159									
1612	Land Rights (Formerly known as Account 1906)	\$ 19,240	\$ -	\$ 19,240	\$ 9,411	\$ -	\$ 9,411	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
1908	Buildings & Fixtures - MF Building	\$ 176,872	\$ -	\$ 176,872	\$ 38,860	\$ -	\$ 38,860	\$ 1,215	34.50	2.90%	60.00	1.67%	\$ 5,130	\$ 648	\$ 10	\$ 5,787	\$ 4,493	\$ 1,294									
1908	Buildings & Fixtures - MF Fence/Parking/Roof	\$ 34,882	\$ -	\$ 34,882	\$ 10,385	\$ -	\$ 10,385	\$ -	20.50	4.88%	25.00	4.00%	\$ 1,693	\$ 415	\$ -	\$ 2,107	\$ 2,110	\$ 3									
1909	Buildings & Fixtures - MF Fence/Parking/Roof	\$ 15,984	\$ -	\$ 15,984	\$ 36,701	\$ -	\$ 36,701	\$ -	9.50	11.70%	15.00	6.67%	\$ 1,889	\$ 2,447	\$ -	\$ 4,335	\$ 4,299	\$ 36									
1908	Buildings & Fixtures - MF HVAC/Plumbing/Comm	\$ 17,993	\$ -	\$ 17,993	\$ 23,789	\$ -	\$ 23,789	\$ -	11.80	8.62%	15.00	6.67%	\$ 1,694	\$ 1,986	\$ -	\$ 3,119	\$ 3,102	\$ 18									
1908	Buildings & Fixtures - AR Building	\$ 3,421	\$ -	\$ 3,421	\$ -	\$ -	\$ -	\$ -	45.50	2.20%	60.00	1.67%	\$ 75	\$ -	\$ -	\$ 75	\$ 58	\$ 18									
1908	Buildings & Fixtures - AR Fence/Parking/Roof	\$ 10,882	\$ -	\$ 10,882	\$ -	\$ -	\$ -	\$ -	21.00	4.78%	25.00	4.00%	\$ 518	\$ -	\$ -	\$ 518	\$ 518	\$ 0									
1908	Buildings & Fixtures - E.S. Shed Building	\$ 32,500	\$ -	\$ 32,500	\$ -	\$ -	\$ -	\$ -	49.50	2.02%	60.00	1.67%	\$ 661	\$ -	\$ -	\$ 661	\$ 615	\$ 47									
1908	Buildings & Fixtures - E.S. Shed Fence/Parking/Roof	\$ 2,169	\$ -	\$ 2,169	\$ -	\$ -	\$ -	\$ -	4.00	25.00%	15.00	6.67%	\$ 542	\$ -	\$ -	\$ 542	\$ -	\$ 542									
1908	Buildings & Fixtures - E.S. Shed Fence/Parking/Roof	\$ 1,067	\$ -	\$ 1,067	\$ -	\$ -	\$ -	\$ -	15.00	6.67%	25.00	4.00%	\$ 71	\$ -	\$ -	\$ 71	\$ 71	\$ 0									
1908	Buildings & Fixtures - W.S. Shed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	60.00	1.67%	60.00	1.67%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
1915	Transformer Station Equipment >50 KV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
1920	Sub Stations Power - Overall	\$ 166,847	\$ 1,459	\$ 165,388	\$ 604,742	\$ -	\$ 604,742	\$ -	33.00	3.03%	45.00	2.22%	\$ 5,812	\$ 13,439	\$ -	\$ 18,490	\$ 18,440	\$ 50									
1920	Sub Stations Power - Bushing	\$ 10,876	\$ -	\$ 10,876	\$ 16,593	\$ -	\$ 16,593	\$ -	16.00	6.25%	20.00	5.00%	\$ 480	\$ 830	\$ -	\$ 1,509	\$ 1,509	\$ 0									
1920	Sub Stations Power - Tap Changer	\$ 12,008	\$ -	\$ 12,008	\$ -	\$ -	\$ -	\$ -	19.50	6.45%	30.00	3.33%	\$ 2,693	\$ -	\$ -	\$ 2,693	\$ 2,097	\$ 597									
1920	Sub Stations Switchgear - Overall	\$ 106,833	\$ -	\$ 106,833	\$ 264,451	\$ -	\$ 264,451	\$ -	24.00	4.17%	40.00	2.50%	\$ 4,451	\$ 6,611	\$ -	\$ 11,063	\$ 11,015	\$ 48									
1920	Sub Stations - Station Switch	\$ 35,228	\$ -	\$ 35,228	\$ 248,194	\$ -	\$ 248,194	\$ -	32.00	3.13%	50.00	2.00%	\$ 1,181	\$ 4,964	\$ -	\$ 6,095	\$ 6,080	\$ 15									
1920	Sub Stations - Rigid Busbars	\$ 17,731	\$ -	\$ 17,731	\$ 41,201	\$ -	\$ 41,201	\$ -	41.00	2.44%	55.00	1.82%	\$ 432	\$ 600	\$ -	\$ 793	\$ 704	\$ 89									
1920	Sub Stations - Steel Structure	\$ 17,614	\$ -	\$ 17,614	\$ 43,889	\$ -	\$ 43,889	\$ -	34.50	2.90%	50.00	2.00%	\$ 511	\$ 718	\$ -	\$ 1,386	\$ 1,386	\$ 0									
1920	Sub Stations - Fence	\$ 13,631	\$ -	\$ 13,631	\$ 51,712	\$ -	\$ 51,712	\$ 3,323	15.00	6.67%	25.00	4.00%	\$ 909	\$ 2,068	\$ 66	\$ 3,644	\$ 2,759	\$ 885									
1920	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
1930	Poles Towers & Fixtures - Wood	\$ 1,816,106	\$ 2,791	\$ 1,813,315	\$ 836,139	\$ 5,841	\$ 830,298	\$ 171,616	37.00	2.70%	45.00	2.22%	\$ 49,090	\$ 18,491	\$ 1,907	\$ 69,386	\$ 67,550	\$ 1,837									
1930	Poles Towers & Fixtures - Concrete	\$ 167,725	\$ 4,438	\$ 163,287	\$ -	\$ -	\$ -	\$ -	48.00	2.08%	60.00	1.67%	\$ 3,482	\$ -	\$ -	\$ 3,482	\$ 2,994	\$ 488									
1930	Poles Towers & Fixtures - Steel	\$ 2,521	\$ -	\$ 2,521	\$ -	\$ -	\$ -	\$ -	50.00	2.00%	60.00	1.67%	\$ 39	\$ -	\$ -	\$ 39	\$ 48	\$ 9									
1930	Poles Towers & Fixtures - Switches	\$ -	\$ -	\$ -	\$ 41,920	\$ -	\$ 41,920	\$ -	45.00	2.22%	60.00	1.67%	\$ -	\$ 932	\$ -	\$ 932	\$ 932	\$ 0									
1935	OH Conductors & Devices - Conductors	\$ 454,673	\$ 719	\$ 453,954	\$ 371,757	\$ 87,280	\$ 371,757	\$ 87,280	50.00	2.00%	60.00	1.67%	\$ 9,879	\$ 5,196	\$ 727	\$ 16,002	\$ 15,869	\$ 133									
1935	OH Conductors & Devices - Line Scales	\$ 4,658	\$ -	\$ 4,658	\$ 26,953	\$ -	\$ 26,953	\$ -	45.00	2.22%	45.00	2.22%	\$ 194	\$ 600	\$ -	\$ 793	\$ 704	\$ 89									
1935	OH Conductors & Devices - Reclosers	\$ -	\$ -	\$ -	\$ 304,704	\$ -	\$ 304,704	\$ -	40.00	2.50%	50.00	2.00%	\$ -	\$ 7,618	\$ -	\$ 7,618	\$ 7,614	\$ 4									
1940	UG Conduct-Concrete encased duct banks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	55.00	1.82%	55.00	1.82%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
1940	UG Conduct-Duct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	50.00	2.00%	50.00	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
1940	UG Conduct-UG Foundations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	55.00	1.82%	55.00	1.82%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
1945	Underground Conductors & Devices	\$ 323,224	\$ -	\$ 323,224	\$ 254,402	\$ -	\$ 254,402	\$ 1,582	33.00	3.03%	40.00	2.50%	\$ 9,796	\$ 3,360	\$ 20	\$ 16,174	\$ 16,054	\$ 120									
1950	Distribution Transformers - Overhead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
1950	Distribution Transformers - Inventory	\$ 158,535	\$ -	\$ 158,535	\$ 12,577	\$ -	\$ 12,577	\$ 14,321	40.00	2.50%	40.00	2.50%	\$ 3,963	\$ 314	\$ 179	\$ 3,828	\$ -	\$ 3,828									
1950	Distribution Transformers - UG Pad Mounted	\$ 437,846	\$ -	\$ 437,846	\$ 116,335	\$ 19,690	\$ 96,645	\$ 20,511	31.00	3.23%	40.00	2.50%	\$ 14,124	\$ 2,416	\$ 256	\$ 16,797	\$ 17,843	\$ 1,046									
1950	Distribution Transformers - OH Traps & Voltage Regs	\$ 321,955	\$ 11,742	\$ 310,213	\$ 298,011	\$ 2,333	\$ 295,678	\$ 43,845	31.00	3.23%	40.00	2.50%	\$ 10,007	\$ 7,392	\$ 548	\$ 17,947	\$ 19,894	\$ 1,947									
1955	Distribution Services - UG Secondary in Duct	\$ 82,930	\$ -	\$ 82,930	\$ 124,723	\$ -	\$ 124,723	\$ 9,724	51.00	1.98%	60.00	1.67%	\$ 1,626	\$ 2,079	\$ 81	\$ 3,796	\$ 3,750	\$ 46									
1955	Distribution Services - OH Conductors	\$ 102,913	\$ -	\$ 102,913	\$ 121,648	\$ -	\$ 121,648	\$ 11,026	33.00	3.03%	40.00	2.50%	\$ 3,119	\$ 3,039	\$ 138	\$ 6,295	\$ 6,133	\$ 162									
1960	Distribution Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
1960	Distribution Meters - Inventory	\$ 14,766	\$ -	\$ 14,766	\$ -	\$ -	\$ -	\$ -	12.00	8.33%	15.00	6.67%	\$ 1,231	\$ -	\$ -	\$ 1,231	\$ 1,100	\$ 131									
1960	Distribution Meters - Residential Energy Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
1960	Distribution Meters - Ind/Com Energy Meters	\$ 9,981	\$ -	\$ 9,981	\$ -	\$ -	\$ -	\$ -	20.00	5.00%	25.00	4.00%	\$ 499	\$ -	\$ -	\$ 499	\$ 381	\$ 118									
1960	Distribution Meters - Wholesale Energy Meters	\$ 71,394	\$ -	\$ 71,394	\$ 6,903	\$ -	\$ 6,903	\$ 13,317	21.00	4.76%	30.00	3.33%	\$ 2,490	\$ 730	\$ 222	\$ 3,892	\$ 3,800	\$ 92									
1960	Distribution Meters - Current & Potential Meters	\$ 1,884	\$ -	\$ 1,884	\$ 51,506	\$ -	\$ 51,506	\$ -	25.00	4.00%	25.00	4.00%	\$ 75	\$ 2,060	\$ -	\$ 2,135	\$ 2,137	\$ 2									
1960	Distribution Meters-Smart	\$ 426,790	\$ 91,888	\$ 334,902	\$ 392,497	\$ 47,164	\$ 285,333	\$ 154,346	9.20	10.77%	15.00	6.67%	\$ 36,450	\$ 19,984	\$ 5,145	\$ 41,201	\$ 41,108	\$ 93									
1960	Distribution Meters-Smart-Repeaters	\$ 240	\$ -	\$ 240	\$ -	\$ -	\$ -	\$ -	3.00	20.00%	5.00	20.00%	\$ 48	\$ -	\$ -	\$ 48	\$ -	\$ 48									
1960	Distribution Meters-Smart-Data Collectors	\$ 19,055	\$ 19,055	\$ 0	\$ 997	\$ -	\$ 997	\$ -	5.00	20.00%	5.00	20.00%	\$ 0	\$ 199	\$ -	\$ 199	\$ 199	\$ 0									
1960	Distribution Meters-Stranded	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	25.00	4.00%	25.00	4.00%	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ 0									
1960	Distribution Meters-Inventory	\$ 47,566	\$ -	\$ 47,566	\$ 54,741	\$ -	\$ 54,741	\$ 25,105	15.00	6.67%	15.00	6.67%	\$ 3,171	\$ 3,449	\$ 840	\$ 5,981	\$ -	\$ 5,981									
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
1915	Office Furniture & Equipment (10 years)	\$ 38,170	\$ -	\$ 38,170	\$ 23,536	\$ -	\$ 23,536	\$ 14,011	10.00	10.00%	10.00	10.00%	\$ 3,817	\$ 2,354	\$ 791	\$ 6,871	\$ 6,175	\$ 696									
1920	Computer Equipment - Hardware	\$ 148,916	\$ 45,942	\$ 102,974	\$ 144,251	\$ 19,216	\$ 125,035	\$ 53,662	4.50	22.22%	5.00	20.00%	\$ 22,883	\$ 25,007	\$ 5,366	\$ 53,296	\$ 51,239	\$ 2,057									
1920	Computer Equip. - Hardware (Post Mar. 2004)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
1920	Computer Equip. - Hardware (Post Mar. 1997)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
1930	Transportation Equipment - Trucks and Buses	\$ 354,414	\$ -	\$ 354,414	\$ -	\$ -	\$ -	\$ -	10.00	10.00%	10.00	10.00%	\$ 36,441	\$ -	\$ -	\$ 36,441	\$ 32,289	\$ 3,153									
1930	Transportation Equipment - Trailers	\$ 2,478	\$ -	\$ 2,478	\$ -	\$ -	\$ -	\$ -	8.00	12.50%	8.00	12.50%	\$ 187	\$ -	\$ -	\$ 187	\$ 236	\$ 49									
1930	Transportation Equipment - Pick-ups/Vans/Cars	\$ 26,668	\$ 26,668	\$ 0	\$ 67,051	\$ -	\$ 67,051	\$ 38,401	5.00	20.00%	10.00	20.00%	\$ 0	\$ 13,410	\$ 3,840	\$ 17,250	\$ 11,340	\$ 5,910									
1935	Stores Equipment	\$ 1,497	\$ -	\$ 1,497	\$ -	\$ -	\$ -	\$ -	8.00	12.50%	8.00	12.50%	\$ 187	\$ -	\$ -	\$ 187	\$ 236	\$ 49									
1940	Tools, Shop & Garage Equipment	\$ 4,032	\$ -	\$ 4,032	\$ 17,838	\$ -	\$ 17,838	\$ 3,795	10.00	10.00%	10.00	10.00%	\$ 483	\$ 1,784	\$ 190	\$ 2,377	\$ 2,329	\$ 48									
1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ 24,683	\$ -	\$ 24,683	\$ -	10.00	10.00%	10.00	10.00%	\$ -	\$ 2,468	\$ -	\$ 2,468	\$ 2,468	\$ 0									
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
1955	Communications Equipment	\$ 9,262	\$ 9,262	\$ 0	\$ 13,983	\$ -	\$ 13,983	\$ -	5.00	20.00%	5.00																

2020

Account	Description	Book Values						Service Lives						Depreciation Expense						Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-6A Fixed Assets Column J	Variance ±
		Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change	Less Fully Depreciated	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change	Depreciation Rate on New Additions	Depreciation Expense on Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-6A Fixed Assets Column J					
		a	b	c = a - b	d	e	f = d - e	g	h = 1 - 100 / g	i = f x h	j = k x j	k = i x j	l = m x l	m = n x m	n = o x n	o = p x o	q = r x q	s = t x s	u = v x u	w = x x w	y = z x y	
1600	Capital Contributions Paid	\$ -	\$ -	\$ -	\$ 838,765	\$ -	\$ 838,765	\$ -	25.00	4.00%	25.00	4.00%	\$ -	\$ -	\$ -	\$ 33,551	\$ 33,551	\$ -	\$ -	\$ -	\$ 0	
1611	Computer Software (Formerly known as Account 1500)	\$ 236,661	\$ 251,259	\$ 14,598	\$ 169,024	\$ -	\$ 169,024	\$ 60,000	2.70	37.04%	5.00	20.00%	\$ 5,407	\$ 33,605	\$ 6,000	\$ 34,398	\$ 34,398	\$ 35,477	\$ 1,078	\$ -	\$ 1,078	
1612	Land Rights (Formerly known as Account 1500)	\$ 19,240	\$ -	\$ 19,240	\$ 9,411	\$ -	\$ 9,411	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1605	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1608	Buildings & Futures - MF Buildings	\$ 176,972	\$ -	\$ 176,972	\$ 40,075	\$ -	\$ 40,075	\$ -	34.50	2.90%	60.00	1.67%	\$ 5,130	\$ 968	\$ -	\$ 5,798	\$ 4,503	\$ 1,294	\$ -	\$ -	\$ 1,294	
1608	Buildings & Futures - MF Fence/Parking/Road	\$ 34,662	\$ -	\$ 34,662	\$ 10,395	\$ -	\$ 10,395	\$ -	20.50	4.88%	25.00	4.00%	\$ 1,690	\$ 415	\$ -	\$ 2,107	\$ 2,110	\$ 3	\$ -	\$ -	\$ 3	
1608	Buildings & Futures - MF Future/Flooring	\$ 15,884	\$ -	\$ 15,884	\$ 36,701	\$ -	\$ 36,701	\$ 15,000	8.50	11.76%	15.00	6.67%	\$ 1,860	\$ 2,447	\$ 960	\$ 4,815	\$ 4,799	\$ 16	\$ -	\$ -	\$ 16	
1608	HVAC/Plumbing/Comm	\$ 17,683	\$ -	\$ 17,683	\$ 23,789	\$ -	\$ 23,789	\$ 30,000	11.60	8.62%	15.00	6.67%	\$ 1,524	\$ 1,586	\$ 1,000	\$ 4,110	\$ 4,102	\$ 8	\$ -	\$ -	\$ 8	
1608	Buildings & Futures - Air Buildings	\$ 3,421	\$ -	\$ 3,421	\$ -	\$ -	\$ -	\$ -	2.00	50.00%	60.00	1.67%	\$ 75	\$ -	\$ -	\$ 75	\$ 56	\$ 19	\$ -	\$ -	\$ 19	
1608	Buildings & Futures - Air Fence/Parking/Road	\$ 10,982	\$ -	\$ 10,982	\$ -	\$ -	\$ -	\$ -	21.00	4.76%	25.00	4.00%	\$ 516	\$ -	\$ -	\$ 516	\$ 516	\$ 0	\$ -	\$ -	\$ 0	
1608	Buildings & Futures - E.S. Shed Building	\$ 32,500	\$ -	\$ 32,500	\$ -	\$ -	\$ -	\$ -	49.50	2.02%	60.00	1.67%	\$ 697	\$ -	\$ -	\$ 697	\$ 616	\$ 81	\$ -	\$ -	\$ 81	
1608	Buildings & Futures - E.S. Shed Future/Flooring	\$ 2,169	\$ -	\$ 2,169	\$ -	\$ -	\$ -	\$ -	4.00	25.00%	15.00	6.67%	\$ 542	\$ -	\$ -	\$ 542	\$ -	\$ -	\$ -	\$ -	\$ -	
1608	Buildings & Futures - E.S. Shed	\$ 1,067	\$ -	\$ 1,067	\$ -	\$ -	\$ -	\$ -	15.00	6.67%	25.00	4.00%	\$ 71	\$ -	\$ -	\$ 71	\$ 71	\$ 0	\$ -	\$ -	\$ 0	
1608	Buildings & Futures - W.S. Shed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	60.00	1.67%	60.00	1.67%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1610	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1615	Transformer Station Equipment -50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1620	Sub Stations Power - Overall	\$ 166,847	\$ 1,459	\$ 165,388	\$ 604,742	\$ -	\$ 604,742	\$ -	33.00	3.03%	45.00	2.22%	\$ 5,612	\$ 13,430	\$ -	\$ 18,490	\$ 18,440	\$ 50	\$ -	\$ -	\$ 50	
1620	Sub Stations Power - Buildings	\$ 10,876	\$ -	\$ 10,876	\$ 16,593	\$ -	\$ 16,593	\$ -	18.00	5.56%	20.00	5.00%	\$ 680	\$ 930	\$ -	\$ 1,590	\$ 1,509	\$ 80	\$ -	\$ -	\$ 80	
1620	Sub Stations Power - Tap Changer	\$ 32,006	\$ -	\$ 32,006	\$ -	\$ -	\$ -	\$ -	15.50	6.45%	30.00	3.33%	\$ 2,665	\$ -	\$ -	\$ 2,665	\$ 2,097	\$ 567	\$ -	\$ -	\$ 567	
1620	Sub Stations Switchgear - Overall	\$ 106,533	\$ -	\$ 106,533	\$ 264,451	\$ -	\$ 264,451	\$ -	24.00	4.17%	40.00	2.50%	\$ 4,491	\$ 6,611	\$ -	\$ 11,603	\$ 11,015	\$ 588	\$ -	\$ -	\$ 588	
1620	Sub Stations - Station Switch	\$ 35,228	\$ -	\$ 35,228	\$ 248,194	\$ -	\$ 248,194	\$ -	32.00	3.13%	50.00	2.00%	\$ 1,101	\$ 4,964	\$ -	\$ 6,065	\$ 6,080	\$ 15	\$ -	\$ -	\$ 15	
1620	Sub Stations - Rigid Busbars	\$ 17,731	\$ -	\$ 17,731	\$ -	\$ -	\$ -	\$ -	41.00	2.44%	55.00	1.82%	\$ 432	\$ -	\$ -	\$ 432	\$ 423	\$ 9	\$ -	\$ -	\$ 9	
1620	Sub Stations - Steel Structures	\$ 17,514	\$ -	\$ 17,514	\$ 43,889	\$ -	\$ 43,889	\$ -	20.00	5.00%	50.00	2.00%	\$ 911	\$ 678	\$ -	\$ 1,389	\$ 1,386	\$ 3	\$ -	\$ -	\$ 3	
1620	Sub Stations - Fence	\$ 13,631	\$ -	\$ 13,631	\$ 55,035	\$ -	\$ 55,035	\$ -	15.00	6.67%	25.00	4.00%	\$ 909	\$ 2,201	\$ -	\$ 3,110	\$ 2,865	\$ 245	\$ -	\$ -	\$ 245	
1625	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1630	Poles Towers & Futures - Wood	\$ 1,816,106	\$ 8,632	\$ 1,807,474	\$ 1,007,754	\$ -	\$ 1,007,754	\$ 165,000	37.00	2.70%	45.00	2.22%	\$ 46,831	\$ 22,395	\$ 1,833	\$ 73,079	\$ 71,275	\$ 1,804	\$ -	\$ -	\$ 1,804	
1630	Poles Towers & Futures - Concrete	\$ 167,725	\$ 4,438	\$ 163,287	\$ -	\$ -	\$ -	\$ -	48.00	2.08%	60.00	1.67%	\$ 3,462	\$ -	\$ -	\$ 3,462	\$ 2,994	\$ 468	\$ -	\$ -	\$ 468	
1630	Poles Towers & Futures - Steel	\$ 2,521	\$ -	\$ 2,521	\$ -	\$ -	\$ -	\$ -	50.00	2.00%	60.00	1.67%	\$ 50	\$ -	\$ -	\$ 50	\$ 48	\$ 2	\$ -	\$ -	\$ 2	
1630	Poles Towers & Futures - Steel/Aluminum	\$ -	\$ -	\$ -	\$ 41,920	\$ -	\$ 41,920	\$ -	45.00	2.22%	45.00	2.22%	\$ -	\$ 932	\$ -	\$ 932	\$ 932	\$ 0	\$ -	\$ -	\$ 0	
1635	OH Conductors & Devices - Conductors	\$ 454,673	\$ 719	\$ 453,954	\$ 459,037	\$ -	\$ 459,037	\$ 85,000	50.00	2.00%	60.00	1.67%	\$ 9,079	\$ 7,651	\$ 708	\$ 17,438	\$ 17,461	\$ 23	\$ -	\$ -	\$ 23	
1635	OH Conductors & Devices - Line Switch	\$ 4,658	\$ -	\$ 4,658	\$ 26,993	\$ -	\$ 26,993	\$ -	45.00	2.22%	45.00	2.22%	\$ 194	\$ 660	\$ -	\$ 750	\$ 704	\$ 46	\$ -	\$ -	\$ 46	
1635	OH Conductors & Devices - Reclosers	\$ -	\$ -	\$ -	\$ 304,704	\$ -	\$ 304,704	\$ -	40.00	2.50%	40.00	2.50%	\$ -	\$ 7,618	\$ -	\$ 7,618	\$ 7,614	\$ 4	\$ -	\$ -	\$ 4	
1640	UG Conduit-Concrete encased duct banks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	55.00	1.82%	55.00	1.82%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1640	UG Conduit-Ducts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	50.00	2.00%	50.00	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1640	UG Conduit-UG Foundations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	55.00	1.82%	55.00	1.82%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1645	Underground Conductors & Devices	\$ 323,224	\$ -	\$ 323,224	\$ 255,985	\$ -	\$ 255,985	\$ 35,000	33.00	3.03%	40.00	2.50%	\$ 9,795	\$ 6,400	\$ 438	\$ 16,632	\$ 16,511	\$ 120	\$ -	\$ -	\$ 120	
1650	Distribution Transformers - Overhead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1650	Distribution Transformers - Inventory	\$ 158,535	\$ -	\$ 158,535	\$ 1,744	\$ -	\$ 1,744	\$ -	40.00	2.50%	40.00	2.50%	\$ 3,963	\$ 44	\$ -	\$ 4,007	\$ 1,837	\$ 2,170	\$ -	\$ -	\$ 2,170	
1650	Distribution Transformers - UG Pad Mounted	\$ 437,846	\$ 19,690	\$ 418,156	\$ 136,847	\$ -	\$ 136,847	\$ 45,000	31.00	3.23%	40.00	2.50%	\$ 13,489	\$ 3,421	\$ 563	\$ 17,473	\$ 18,182	\$ 709	\$ -	\$ -	\$ 709	
1650	Distribution Transformers - OH Trans & Voltage Regs	\$ 321,955	\$ 14,075	\$ 307,880	\$ 241,886	\$ -	\$ 241,886	\$ 20,000	31.00	3.23%	40.00	2.50%	\$ 9,932	\$ 8,546	\$ 250	\$ 18,728	\$ 20,606	\$ 1,878	\$ -	\$ -	\$ 1,878	
1650	Distribution Services - UG Secondary in Duct	\$ 82,930	\$ -	\$ 82,930	\$ 134,447	\$ -	\$ 134,447	\$ 25,000	51.00	1.96%	60.00	1.67%	\$ 1,626	\$ 2,241	\$ 280	\$ 4,075	\$ 4,040	\$ 35	\$ -	\$ -	\$ 35	
1655	Distribution Services - OH Conductors	\$ 102,913	\$ -	\$ 102,913	\$ 132,574	\$ -	\$ 132,574	\$ 10,000	33.00	3.03%	40.00	2.50%	\$ 3,119	\$ 3,314	\$ 125	\$ 6,559	\$ 6,395	\$ 162	\$ -	\$ -	\$ 162	
1660	Distribution Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1660	Distribution Meters - Inventory	\$ 14,766	\$ -	\$ 14,766	\$ -	\$ -	\$ -	\$ -	12.00	8.33%	15.00	6.67%	\$ 1,231	\$ -	\$ -	\$ 1,231	\$ 1,100	\$ 131	\$ -	\$ -	\$ 131	
1660	Distribution Meters - Residential Energy Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1660	Distribution Meters - Inst.Com Energy Meters	\$ 9,981	\$ -	\$ 9,981	\$ -	\$ -	\$ -	\$ -	20.00	5.00%	25.00	4.00%	\$ 499	\$ -	\$ -	\$ 499	\$ 381	\$ 118	\$ -	\$ -	\$ 118	
1660	Distribution Meters - Wholesale Energy Meters	\$ 71,394	\$ -	\$ 71,394	\$ 20,220	\$ -	\$ 20,220	\$ -	21.00	4.76%	30.00	3.33%	\$ 3,460	\$ 674	\$ -	\$ 4,614	\$ 4,022	\$ 592	\$ -	\$ -	\$ 592	
1660	Distribution Meters - Current & Potential Meters	\$ 1,884	\$ -	\$ 1,884	\$ 51,506	\$ -	\$ 51,506	\$ -	25.00	4.00%	25.00	4.00%	\$ 75	\$ 2,060	\$ -	\$ 2,136	\$ 2,137	\$ 1	\$ -	\$ -	\$ 1	
1660	Distribution Meters-Smart	\$ 426,790	\$ 139,052	\$ 287,738	\$ 496,773	\$ -	\$ 496,773	\$ 50,000	9.20	10.87%	15.00	6.67%	\$ 31,276	\$ 33,518	\$ 1,667	\$ 66,861	\$ 65,921	\$ 940	\$ -	\$ -	\$ 940	
1660	Distribution Meters-Smart-Relays	\$ 240	\$ -	\$ 240	\$ -	\$ -	\$ -	\$ -	5.00	20.00%	5.00	20.00%	\$ 48	\$ -	\$ -	\$ 48	\$ 48	\$ 0	\$ -	\$ -	\$ 0	
1660	Distribution Meters-Smart-Data Collectors	\$ 19,055	\$ 19,055	\$ -	\$ 997	\$ -	\$ 997	\$ -	3.00	33.33%	5.00	20.00%	\$ 0	\$ 199	\$ -	\$ 199	\$ 199	\$ 0	\$ -	\$ -	\$ 0	
1660	Distribution Meters-Smart-Relays	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	25.00	4.00%	25.00	4.00%	\$ 0	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ 0	
1660	Distribution Meters-Inventory	\$ 47,566	\$ -	\$ 47,566	\$ 29,546	\$ -	\$ 29,546	\$ -	15.00	6.67%	15.00	6.67%	\$ 3,171	\$ 1,970	\$ -	\$ 5,141	\$ 2,641	\$ 2,500	\$ -	\$ -	\$ 2,500	
1606	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1608	Buildings & Futures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1610	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1915	Office Furniture & Equipment (10 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1915	Office Furniture & Equipment (5 years)	\$ 38,170	\$ -	\$ 38,170	\$ 37,547	\$ -	\$ 37,547	\$ -	10.00	10.00%	10.00	10.00%	\$ 3,817	\$ 3,756	\$ -	\$ 7,572	\$ 6,809	\$ 762	\$ -	\$ -	\$ 762	
1920	Computer Equipment - Hardware	\$ 148,916	\$ 148,916	\$ -	\$ 197,913	\$ -	\$ 197,913	\$ 80,000	11.00	9.09%	10.00	10.00%	\$ 17,553	\$ 39,583	\$ 10,000	\$ 47,583	\$ 45,743	\$ 1,840	\$ -	\$ -	\$ 1,840	
1930	Computer Equip - Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1930	Computer Equip - Hardware(Post Mar. 19/07)	\$ 354,414																				

2021		Book Values										Service Lives										Depreciation Expense										Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-B/A Fixed Assets, Columns 1-4	Variance 5
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change 7	Less Fully Depreciated	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change 7	Depreciation Rate Assets Acquired After Policy Change 7	Life of Assets Acquired After Policy Change 7	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	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-B/A Fixed Assets, Columns 1-4	Variance 5																
		a	b	c=a-b	d	e	f=d-e	g	h	i=h	j	k=i-j	l=a*ch	m=fj	n=g*(j/i)	o=i+m+n	p	q=p-o																
1600	Capital Contributions Paid	\$ -	\$ -	\$ -	\$ 838,765	\$ -	\$ 838,765	\$ -	25.00	4.00%	25.00	4.00%	\$ -	\$ -	\$ 33,551	\$ -	\$ 33,551	\$ -																
1611	Computer Software (Formerly known as Account 1920)	\$ 236,661	\$ 251,259	\$ - 14,598	\$ 229,024	\$ 32,294	\$ 196,730	\$ 53,000	2.70	37.04%	5.00	20.00%	\$ 5,487	\$ 39,346	\$ 3,306	\$ 39,239	\$ 37,677	\$ 1,563																
1612	Lease Rights (Formerly known as Account 1906)	\$ 19,240	\$ -	\$ 19,240	\$ 9,411	\$ -	\$ 9,411	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																
1606	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																
1608	Buildings & Fixtures - MF Building	\$ 176,972	\$ -	\$ 176,972	\$ 40,075	\$ -	\$ 40,075	\$ -	34.50	2.80%	60.00	1.67%	\$ 5,130	\$ 668	\$ -	\$ 5,798	\$ 4,503	\$ 1,294																
1608	Buildings & Fixtures - MF Entrance/Parking/Roof	\$ 34,662	\$ -	\$ 34,662	\$ 10,365	\$ -	\$ 10,365	\$ -	20.50	4.88%	25.00	4.00%	\$ 1,682	\$ 415	\$ -	\$ 2,107	\$ 2,110	\$ 3																
1608	Buildings & Fixtures - MF Future/Flooring	\$ 15,884	\$ -	\$ 15,884	\$ 51,701	\$ -	\$ 51,701	\$ 25,000	8.50	11.76%	15.00	6.67%	\$ 1,869	\$ 3,447	\$ 833	\$ 6,149	\$ 5,669	\$ 480																
1608	Buildings & Fixtures - MF HVAC/Churn/Ducts/Cont	\$ 17,683	\$ -	\$ 17,683	\$ 53,789	\$ -	\$ 53,789	\$ 25,000	11.60	8.62%	15.00	6.67%	\$ 1,524	\$ 3,086	\$ 833	\$ 5,944	\$ 5,298	\$ 646																
1608	Buildings & Fixtures - AR Building	\$ 3,421	\$ -	\$ 3,421	\$ -	\$ -	\$ -	\$ -	45.50	2.20%	60.00	1.67%	\$ 75	\$ -	\$ -	\$ 75	\$ 58	\$ 18																
1608	Buildings & Fixtures - AR Entrance/Parking/Roof	\$ 10,662	\$ -	\$ 10,662	\$ -	\$ -	\$ -	\$ -	21.00	4.76%	25.00	4.00%	\$ 916	\$ -	\$ -	\$ 916	\$ 916	\$ 0																
1608	Buildings & Fixtures - E.S. Shed Building	\$ 32,500	\$ -	\$ 32,500	\$ -	\$ -	\$ -	\$ -	49.50	2.02%	60.00	1.67%	\$ 857	\$ -	\$ -	\$ 857	\$ 816	\$ 41																
1608	Buildings & Fixtures - E.S. Shed Future/Flooring	\$ 2,169	\$ -	\$ 2,169	\$ -	\$ -	\$ -	\$ -	4.00	25.00%	15.00	6.67%	\$ 542	\$ -	\$ -	\$ 542	\$ -	\$ 542																
1608	Buildings & Fixtures - E.S. Shed Entrance/Parking/Roof	\$ 1,067	\$ -	\$ 1,067	\$ -	\$ -	\$ -	\$ -	15.00	6.67%	25.00	4.00%	\$ 71	\$ -	\$ -	\$ 71	\$ 71	\$ 0																
1608	Buildings & Fixtures - W.S. Shed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	60.00	1.67%	60.00	1.67%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																
1610	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																
1615	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																
1620	Sub Stations Power - Overall	\$ 166,847	\$ 1,459	\$ 165,388	\$ 1,007,680	\$ -	\$ 1,007,680	\$ -	33.00	3.03%	45.00	2.22%	\$ 5,612	\$ 22,393	\$ -	\$ 27,495	\$ 27,394	\$ 11																
1620	Sub Stations Power - Building	\$ 10,876	\$ -	\$ 10,876	\$ 16,593	\$ -	\$ 16,593	\$ -	18.00	6.25%	20.00	5.00%	\$ 680	\$ 630	\$ -	\$ 1,490	\$ 1,509	\$ 0																
1620	Sub Stations Power - Tap Changer	\$ 32,006	\$ -	\$ 32,006	\$ -	\$ -	\$ -	\$ -	15.50	6.45%	30.00	3.33%	\$ 2,665	\$ -	\$ -	\$ 2,665	\$ 2,097	\$ 568																
1620	Sub Stations Switchgear - Overall	\$ 106,833	\$ -	\$ 106,833	\$ 496,117	\$ -	\$ 496,117	\$ -	24.00	4.17%	40.00	2.50%	\$ 4,451	\$ 12,493	\$ -	\$ 16,944	\$ 16,807	\$ 137																
1620	Sub Stations - Station Switch	\$ 35,228	\$ -	\$ 35,228	\$ 930,223	\$ -	\$ 930,223	\$ -	32.00	3.13%	50.00	2.00%	\$ 1,191	\$ 18,094	\$ -	\$ 19,285	\$ 19,701	\$ 416																
1620	Sub Stations - Road Busbars	\$ 17,731	\$ -	\$ 17,731	\$ -	\$ -	\$ -	\$ -	41.00	2.44%	55.00	1.82%	\$ 432	\$ -	\$ -	\$ 432	\$ 423	\$ 9																
1620	Sub Stations - Steel Structure	\$ 17,614	\$ -	\$ 17,614	\$ 206,975	\$ -	\$ 206,975	\$ -	34.50	2.90%	50.00	2.00%	\$ 911	\$ 4,140	\$ -	\$ 4,650	\$ 4,648	\$ 2																
1620	Sub Stations - Fence	\$ 13,631	\$ -	\$ 13,631	\$ 91,276	\$ -	\$ 91,276	\$ -	15.00	6.00%	25.00	4.00%	\$ 389	\$ 3,651	\$ -	\$ 4,040	\$ 4,315	\$ 275																
1620	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																
1630	Poles Towers & Fixtures - Wood	\$ 1,616,106	\$ 8,632	\$ 1,607,474	\$ 1,227,203	\$ -	\$ 1,227,203	\$ 170,000	37.00	2.70%	45.00	2.22%	\$ 48,851	\$ 27,271	\$ 1,889	\$ 76,011	\$ 76,329	\$ 318																
1630	Poles Towers & Fixtures - Concrete	\$ 167,729	\$ 4,438	\$ 163,291	\$ 163,291	\$ -	\$ 163,291	\$ -	48.00	2.08%	60.00	1.67%	\$ 3,462	\$ -	\$ -	\$ 3,462	\$ 2,894	\$ 568																
1630	Poles Towers & Fixtures - Steel	\$ 2,621	\$ -	\$ 2,621	\$ -	\$ -	\$ -	\$ -	50.00	2.00%	60.00	1.67%	\$ 50	\$ -	\$ -	\$ 50	\$ 48	\$ 2																
1630	Poles Towers & Fixtures - Switches	\$ -	\$ -	\$ -	\$ 41,920	\$ -	\$ 41,920	\$ -	45.00	2.22%	45.00	2.22%	\$ -	\$ 932	\$ -	\$ 932	\$ 932	\$ 0																
1630	OH Conductors & Devices - Conductors	\$ 454,673	\$ 719	\$ 453,954	\$ 580,286	\$ 82,000	\$ 500,286	\$ -	50.00	2.00%	60.00	1.67%	\$ 9,075	\$ 9,072	\$ 683	\$ 19,234	\$ 19,581	\$ 347																
1630	OH Conductors & Devices - Line Switch	\$ 4,658	\$ -	\$ 4,658	\$ 26,993	\$ -	\$ 26,993	\$ -	45.00	2.22%	45.00	2.22%	\$ 104	\$ 690	\$ -	\$ 793	\$ 704	\$ 89																
1630	OH Conductors & Devices - Reclosers	\$ -	\$ -	\$ -	\$ 304,704	\$ -	\$ 304,704	\$ -	40.00	2.50%	40.00	2.50%	\$ -	\$ 7,618	\$ -	\$ 7,618	\$ 7,914	\$ 297																
1640	LVG Conduit/Conduit enclosures/Duct Banks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	55.00	1.82%	55.00	1.82%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																
1640	LVG Conduit/Ducts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	50.00	2.00%	50.00	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																
1640	LVG Conduit/LVG Foundations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	55.00	1.82%	55.00	1.82%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																
1645	Underground Conductors & Devices	\$ 323,224	\$ -	\$ 323,224	\$ 296,765	\$ -	\$ 296,765	\$ 39,000	33.00	3.03%	40.00	2.50%	\$ 9,795	\$ 7,419	\$ 485	\$ 17,791	\$ 17,581	\$ 210																
1650	Distribution Transformers - Overhead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																
1650	Distribution Transformers - Inventory	\$ 158,635	\$ -	\$ 158,635	\$ 1,744	\$ -	\$ 1,744	\$ -	40.00	2.50%	40.00	2.50%	\$ 3,963	\$ 44	\$ -	\$ 4,007	\$ 3,674	\$ 333																
1650	Distribution Transformers - LVG Pad Mounted Trans	\$ 437,846	\$ 19,690	\$ 418,156	\$ 181,847	\$ -	\$ 181,847	\$ 40,000	31.00	3.23%	40.00	2.50%	\$ 13,480	\$ 9,446	\$ 566	\$ 18,526	\$ 19,244	\$ 719																
1660	Distribution Transformers - OH Trans & Voltage Reg	\$ 321,955	\$ 14,075	\$ 307,880	\$ 361,856	\$ -	\$ 361,856	\$ 20,000	31.00	3.23%	40.00	2.50%	\$ 9,832	\$ 9,446	\$ 250	\$ 19,228	\$ 21,106	\$ 1,878																
1665	Distribution Services - LVG Secondary in Duct	\$ 82,830	\$ -	\$ 82,830	\$ 213,892	\$ -	\$ 213,892	\$ -	1.96%	1.96%	60.00	1.67%	\$ 1,626	\$ 3,965	\$ 250	\$ 5,441	\$ 5,659	\$ 218																
1665	Distribution Services - OH Conductors	\$ 102,913	\$ -	\$ 102,913	\$ 142,574	\$ -	\$ 142,574	\$ 10,000	33.00	3.03%	40.00	2.50%	\$ 3,119	\$ 3,564	\$ 121	\$ 6,800	\$ 6,845	\$ 45																
1669	Distribution Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																
1669	Distribution Meters - Inventory	\$ 14,766	\$ -	\$ 14,766	\$ -	\$ -	\$ -	\$ -	12.00	8.33%	15.00	6.67%	\$ 1,231	\$ -	\$ -	\$ 1,231	\$ 1,100	\$ 131																
1669	Distribution Meters - Residential Energy Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																
1669	Distribution Meters - IndCom Energy Meters	\$ 9,981	\$ -	\$ 9,981	\$ -	\$ -	\$ -	\$ -	20.00	5.00%	25.00	4.00%	\$ 499	\$ -	\$ -	\$ 499	\$ 381	\$ 118																
1669	Distribution Meters - Wholesale Energy Meters	\$ 71,394	\$ -	\$ 71,394	\$ 20,220	\$ -	\$ 20,220	\$ -	21.00	4.76%	20.00	5.00%	\$ 3,496	\$ 674	\$ -	\$ 4,170	\$ 4,022	\$ 148																
1669	Distribution Meters - Current & Potential Meters	\$ 1,884	\$ -	\$ 1,884	\$ 51,608	\$ -	\$ 51,608	\$ -	25.00	4.00%	25.00	4.00%	\$ 79	\$ 2,090	\$ -	\$ 2,169	\$ 2,137	\$ 32																
1669	Distribution Meters-Smart	\$ 426,790	\$ 139,052	\$ 287,738	\$ 546,773	\$ 50,000	\$ 546,773	\$ -	9.20	10.77%	15.00	6.67%	\$ 31,275	\$ 36,452	\$ 1,667	\$ 69,394	\$ 70,250	\$ 856																
1669	Distribution Meters-Smart-Regulators	\$ 240	\$ -	\$ 240	\$ -	\$ -	\$ -	\$ -	5.00	20.00%	5.00	20.00%	\$ 46	\$ -	\$ -	\$ 46	\$ -	\$ 46																
1669	Distribution Meters-Smart-Data Collectors	\$ 19,055	\$ 19,055	\$ 0	\$ 997	\$ -	\$ 997	\$ -	0.00	20.00%	5.00	20.00%	\$ 0	\$ 199	\$ -	\$ 199	\$ 100	\$ 99																
1669	Distribution Meters-Standard	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	25.00	4.00%	25.00	4.00%	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ 0																
1669	Distribution Meters-Inventory	\$ 47,566	\$ -	\$ 47,566	\$ 29,546	\$ -	\$ 29,546	\$ -	15.00	6.67%	15.00	6.67%	\$ 3,171	\$ 1,979	\$ -	\$ 5,141	\$ 5,282	\$ 142																
1905	Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																
1915	Office Furniture & Equipment (10 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																
1915	Office Furniture & Equipment (5 years)	\$ 38,170	\$ -	\$ 38,170	\$ 37,547	\$ -	\$ 37,547	\$ 7,500	10.00	10.00%	10.00	10.00%	\$ 3,817	\$ 3,795	\$ 375	\$ 7,547	\$ 6,984	\$ 563																
1920	Computer Equipment - Hardware	\$ 148,916	\$ 148,916	\$ 0	\$ 277,913	\$ 91,464	\$ 186,449	\$ 110,000	3.10	32.28%	5.00	20.00%	\$ 0	\$ 37,290	\$ 11,860	\$ 48,290	\$ 46,772	\$ 1,517																
1920	Computer Equip. Hardware(Post Mar. 2004)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																
1930	Computer Equip. Hardware(Post Mar. 1907)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																
1930	Transportation Equipment - Trucks and Buses	\$ 354,414	\$ -	\$ 354,414	\$ 345,000	\$ -	\$ 345,000	\$ -	9.50	10.53%	10.00	10.00%	\$ 37,267	\$ 34,500	\$ -	\$ 71,867	\$ 65,258	\$ 6,608																
1930	Transportation Equipment - Trailers	\$ 2,478	\$ -	\$ 2,478	\$ -	\$ -	\$ -	\$ -	8.00	12.50%	8.00	12.50%	\$ 319	\$ -	\$ -	\$ 319	\$ 310	\$ 9																
1930	Transportation Equipment - Pick-ups/Vans/Cars	\$ 26,669	\$ 26,669	\$ 0	\$ 105,452	\$ -	\$ 105,452	\$ -	5.00	20.00%	5.00	20.00%	\$ 0	\$ 21,093	\$ -	\$ 21,093	\$ 15,180	\$ 5,913																
1935	Boats Equipment	\$ 1,497	\$ -	\$ 1,497	\$ -	\$ -	\$ -	\$ -	8.00	12.50%	8.00	12.50%	\$ 187	\$ -	\$ -	\$ 187	\$ 187	\$ 0																
1940	Tools, Shop & Garage Equipment	\$ 4,032	\$ -	\$ 4,032	\$ 24,633	\$ 2,500	\$ 24,633	\$ -	10.00	10.00%	10.00	10.00%	\$ 480	\$ 2,463	\$ 125	\$ 2,991	\$ 2,895	\$ 96																
1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ 24,683	\$ -	\$ 24,683	\$ -	10.00	10.00%	10.00	10.00%	\$ -	\$																				

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
Operating and Maintenance	\$ 835,273	\$ 867,230	\$ 802,700	\$ 857,631	\$ 868,800
Billing and collecting	\$ 347,237	\$ 351,745	\$ 402,260	\$ 417,717	\$ 415,500
Community Relations	\$ 6,835	\$ 9,833	\$ 7,370	\$ 5,458	\$ 7,500
General and Administrative	\$ 697,404	\$ 713,859	\$ 788,126	\$ 790,494	\$ 800,500
Total OM&A Before Capitalization (B)	\$ 1,886,750	\$ 1,942,666	\$ 2,000,456	\$ 2,071,300	\$ 2,092,300

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	\$ 26,655	\$ 34,559	\$ 26,638	\$ 26,000	\$ 26,000	Yes	Directly attributable to labour costs charged to capital
costs of site preparation							
initial delivery and handling costs							
costs of testing whether the asset is functioning properly							
professional fees							
Direct Wages	\$ 106,767	\$ 145,210	\$ 114,794	\$ 110,000	\$ 110,000	Yes	Direct Wages
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	\$ 35,270	\$ 49,663	\$ 39,943	\$ 37,800	\$ 37,800	Yes	Directly attributable to operations labour & equipment costs charged to capital
Insert description of additional item(s) and new rows if needed							
Total Capitalized OM&A (A)	\$ 168,692	\$ 229,432	\$ 181,375	\$ 173,800	\$ 173,800		
% of Capitalized OM&A (=A/B)	9%	12%	9%	8%	8%		

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	9.310	5.050	3.790	10.030	0.840	0.060	0.690	0.100	4.320	0.840	0.060	0.340	0.100	0.160	0.240
SAIFI	4.760	3.010	4.040	4.510	2.040	0.060	0.280	0.160	3.090	2.040	0.060	0.200	0.160	0.330	0.200

5 Year Historical Average

SAIDI		5.804		1.202		0.180
SAIFI		3.672		1.126		0.190

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%	100.0%	100.0%	100.0%	100.0%	100.0%
High Voltage Connections	90.0%	n/a	n/a	n/a	n/a	n/a
Telephone Accessibility	65.0%	100.0%	99.9%	99.7%	99.0%	99.0%
Appointments Met	90.0%	95.6%	99.0%	99.4%	99.1%	98.1%
Written Response to Enquires	80.0%	100.0%	100.0%	100.0%	97.0%	97.4%
Emergency Urban Response	80.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Emergency Rural Response	80.0%	n/a	n/a	n/a	n/a	n/a
Telephone Call Abandon Rate	10.0%	0.00%	0.00%	0.00%	0.00%	0.04%
Appointment Scheduling	90.0%	98.6%	99.7%	100.0%	99.5%	99.4%
Rescheduling a Missed Appointment	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Reconnection Performance Standard	85.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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[illegible][illegible]

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

Appendix 2-I

Load Forecast CDM Adjustment Work Form

Appendix 2-I was initially developed to help determine what would be the amount of CDM savings needed in each year to cumulatively achieve the four year 2011-2014 CDM target. This 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*							
	2015	2016	2017	2018	2019	2020	2021**
	%						
2015 CDM Programs	16.67%					27.19%	#DIV/0!
2016 CDM Programs		16.67%				20.45%	#DIV/0!
2017 CDM Programs			16.67%			29.40%	#DIV/0!
2018 CDM Programs				16.67%		21.70%	#DIV/0!
2019 CDM Programs					16.67%	1.26%	#DIV/0!
2020 CDM Programs						0.00%	#DIV/0!
Total in Year						100.00%	#DIV/0!
	kWh						
2015 CDM Programs	792,131.00	791,180.00	790,767.00	790,354.00	790,354.00	790,354.00	0.00
2016 CDM Programs		594,490.68	594,490.68	594,490.68	594,490.68	594,490.68	0.00
2017 CDM Programs			855,141.46	854,768.46	854,768.46	854,768.46	0.00
2018 CDM Programs				632,802.27	632,802.27	630,824.92	0.00
2019 CDM Programs					36,510.37	36,510.37	0.00
2020 CDM Programs							0.00
2021 CDM Programs (if applicable)***							0.00
Total in Year	792,131.00	1,385,670.68	2,240,399.14	2,872,415.41	2,908,925.78	2,906,948.43	0.00
Inputs do not match 2015-20 CDM target							

*This total will not equal the distributor's former CFF CDM target. Rather, for 2019 and 2020, 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		3,584,182.00	-	3,584,182.00
2011 CDM program		1,503,695.72	-	1,503,695.72
2012 CDM program		1,894,712.41	-	1,894,712.41
2013 CDM program		2,229,382.29	-	2,229,382.29
2014 CDM program		2,499,648.67	-	2,499,648.67
2015 CDM program		2,924,006.58	-	2,924,006.58
2016 CDM program		3,551,549.61	-	3,551,549.61
2017 CDM program		4,071,967.91	-	4,071,967.91
2018 CDM program*		4,581,874.21	-	4,581,874.21
2019 CDM program (if applicable)*		5,199,528.00	-	5,199,528.00
2006 to 2019 OPA CDM programs: Persistence to 2021.	0	32,040,547.39	-	32,040,547.39
				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							
	2015	2016	2017	2018*	2019**	2020**	2021***
Weight Factor for each year's CDM program impact on 2021 load forecast	0	0	0	0	0	0	0
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)	6.08%	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.

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Appendix 2-IA

Instructions on Customer, Connections, Load Forecast and Revenues Data and Analysis

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

- 1) Customers and connections
- 2) Consumption (kWh)
- 3) Demand (kW or kVA) for applicable demand-billed customer classes
- 4) Revenues

The spreadsheet summarizes the data provided and the analyses (variance or year-over-year) that are required. Data are required to be provided on a customer class level. Consumption (kWh) must also be provided on a total distribution system level.

Appendix 2-IB (formerly 2-IA) is the appendix spreadsheet that the distributor populates, and the spreadsheet is laid out for inputting the necessary data. The spreadsheet also calculates necessary statistics such as average consumption per customer/connection per year, and variances and % annual changes, as necessary.

The distributor is required to provide suitable documentation in Exhibit 3 of its Application, in accordance with section 2.3.2 of Chapter 2 of the Filing Requirements. This would include explanations for material variations or of trends in the data.

The distributor is also required to input its test year customer/connection and load forecast in Sheet 10 - Load Forecast of the Revenue Requirement Work Form. This sheet should also be updated to reflect changes in the load forecast made through the stages of processing of the rates application.

The applicant must demonstrate the historical accuracy of its load forecast approach for at least the past 5 years. Such analysis will cover both customer/connections and consumption (kWh) and demand (kW or kVA) by providing the following, as shown in the following table:

	Calendar Year (for 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	112,178,419	112,108,114	
Historical	2016		Actual	109,112,022	108,980,115	OEB-approved
Historical	2017		Actual	107,122,742	107,482,226	
Historical	2018		Actual	106,666,688	106,776,885	
Historical	2019		Actual	104,914,586	104,736,951	
Bridge Year	2020		Forecast		105,301,014	
Test Year	2021		Forecast		106,087,656	

Variance Analysis	Year	Year-over-year		Versus OEB- approved
	2015			
	2016	-2.7%	-2.8%	
	2017	-1.8%	-1.4%	
	2018	-0.4%	-0.7%	
	2019	-1.6%	-1.9%	
	2020		0.5%	
	2021		0.7%	-5.8%
	Geometric Mean	-2.2%	-1.1%	-1.5%

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)?

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	3,212	OEB-approved	Actual	24,960,131	OEB-approved	Actual	7,771	0
Historical	2016	Actual	3,219		Actual	24,523,576		Actual	7,618	0
Historical	2017	Actual	3,246		Actual	23,863,110		Actual	7,352	0
Historical	2018	Actual	3,279		Actual	25,345,905		Actual	7,731	0
Historical	2019	Actual	3,302		Actual	25,253,896		Actual	7,648	0
Bridge Year	2020	Forecast	3,328		Forecast	25,886,876		Forecast	0	7,778
Test Year	2021	Forecast	3,355		Forecast	26,503,100		Forecast	0	7,899

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	0.2%		2016	-1.7%		2016	-2.0%	
	2017	0.8%		2017	-2.7%		2017	-3.5%	
	2018	1.0%		2018	6.2%		2018	5.1%	
	2019	0.7%		2019	-0.4%		2019	-1.1%	
	2020	0.8%		2020			2020		
	2021	0.8%	3.2%	2021	2.4%	-3.3%	2021	1.6%	-6.3%
	Geometric Mean	0.9%	0.8%	Geometric Mean	0.4%	-0.8%	Geometric Mean	-0.5%	-1.6%

	Calendar Year (for 2021 Cost of Service)	Revenues		
Historical	2015	Actual	\$ 1,183,229	OEB-approved
Historical	2016	Actual	\$ 1,244,463	
Historical	2017	Actual	\$ 1,336,547	
Historical	2018	Actual	\$ 1,389,125	
Historical	2019	Actual	\$ 1,427,941	
Bridge Year (Forecast)	2020	Forecast	\$ 1,438,055	
Test Year (Forecast)	2021	Forecast	\$ 1,577,450	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved
	2015		
	2016	5.2%	
	2017	7.4%	
	2018	3.9%	
	2019	2.8%	
	2020	0.7%	
	2021	9.7%	16.5%
	Geometric Mean	5.9%	3.9%

2 Customer Class:

General Service <50kW

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	474	OEB-approved	Actual	12,033,955	OEB-approved	Actual	25,366	0
Historical	2016	Actual	469		Actual	11,967,606		Actual	25,499	0
Historical	2017	Actual	473		Actual	11,410,391		Actual	24,136	0
Historical	2018	Actual	470		Actual	11,582,140		Actual	24,634	0
Historical	2019	Actual	470		Actual	11,138,172		Actual	23,698	0
Bridge Year	2020	Forecast	469		Forecast	11,302,682		Forecast	0	24,099
Test Year	2021	Forecast	468		Forecast	11,455,522		Forecast	0	24,476

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	-1.1%		2016	-0.6%		2016	0.5%	
	2017	0.7%		2017	-4.7%		2017	-5.3%	
	2018	-0.5%		2018	1.5%		2018	2.1%	
	2019	0.0%		2019	-3.8%		2019	-3.8%	
	2020	-0.2%		2020			2020		
	2021	-0.2%	-1.6%	2021	1.4%	-8.3%	2021	1.6%	-6.8%
	Geometric Mean	-0.3%	-0.4%	Geometric Mean	-2.5%	-2.1%	Geometric Mean	-2.2%	-1.8%

	Calendar Year (for 2021 Cost of Service)	Revenues		
Historical	2015	Actual	\$ 425,733	OEB-approved
Historical	2016	Actual	\$ 437,109	
Historical	2017	Actual	\$ 446,294	
Historical	2018	Actual	\$ 453,431	
Historical	2019	Actual	\$ 446,409	
Bridge Year (Forecast)	2020	Forecast	\$ 449,648	
Test Year (Forecast)	2021	Forecast	\$ 520,438	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved
	2015		
	2016	2.7%	
	2017	2.1%	
	2018	1.6%	
	2019	-1.5%	
	2020	0.7%	
	2021	15.7%	12.9%
	Geometric Mean	4.1%	3.1%

3 Customer Class:

General Service 50-999kWh

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	36	OEB-approved	Actual	20,081,441	OEB-approved	Actual	561,719	0
Historical	2016	Actual	36		Actual	19,893,743		Actual	559,075	0
Historical	2017	Actual	35		Actual	19,029,613		Actual	547,615	0
Historical	2018	Actual	34		Actual	18,305,429		Actual	538,395	0
Historical	2019	Actual	35		Actual	18,739,880		Actual	535,425	0
Bridge Year	2020	Forecast	35		Forecast	18,727,304		Forecast	0	542,559
Test Year	2021	Forecast	34		Forecast	18,697,353		Forecast	0	549,277

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	-0.5%		2016	-0.9%		2016	-0.5%	
	2017	-2.3%		2017	-4.3%		2017	-2.0%	
	2018	-2.2%		2018	-3.8%		2018	-1.7%	
	2019	2.9%		2019	2.4%		2019	-0.6%	
	2020	-1.4%		2020			2020		
	2021	-1.4%	-10.6%	2021	-0.2%	32.9%	2021	1.2%	48.6%
	Geometric Mean	-1.0%	-2.8%	Geometric Mean	-2.3%	7.4%	Geometric Mean	-1.6%	10.4%

	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	\$ 312,596	OEB-approved	Actual	55,778	OEB-approved	Actual		
Historical	2016	Actual	\$ 280,599		Actual	55,436		Actual		
Historical	2017	Actual	\$ 251,771		Actual	53,405		Actual		
Historical	2018	Actual	\$ 245,613		Actual	52,915		Actual		
Historical	2019	Actual	\$ 252,352		Actual	51,685		Actual		
Bridge Year (Forecast)	2020	Forecast	\$ 254,871		Forecast	52,509		Forecast		
Test Year (Forecast)	2021	Forecast	\$ 290,475		Forecast	52,425		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	-10.2%		2016	-0.6%		2016		
	2017	-10.3%		2017	-3.7%		2017		
	2018	-2.4%		2018	-0.9%		2018		
	2019	2.7%		2019	-2.3%		2019		
	2020	1.0%		2020			2020		
	2021	14.0%	25.0%	2021	-0.2%	20.9%	2021		
	Geometric Mean	-1.5%	5.7%	Geometric Mean	-2.5%	4.9%	Geometric Mean		

4 Customer Class:

General Service 1,000-499kW

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	5		Actual	47,530,355		Actual	9,506,071	0
Historical	2016	Actual	5	OEB-approved	Actual	45,496,516	OEB-approved	Actual	9,099,303	0
Historical	2017	Actual	5		Actual	45,750,527		Actual	9,150,105	0
Historical	2018	Actual	5		Actual	43,913,956		Actual	8,782,791	0
Historical	2019	Actual	5		Actual	42,766,148		Actual	8,553,230	0
Bridge Year	2020	Forecast	5		Forecast		42,766,148	Forecast	0	8,553,230
Test Year	2021	Forecast	5		Forecast		42,766,148	Forecast	0	8,553,230

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	-4.3%		2016	-4.3%	
	2017	0.0%		2017	0.6%		2017	0.6%	
	2018	0.0%		2018	-4.0%		2018	-4.0%	
	2019	0.0%		2019	-2.6%		2019	-2.6%	
	2020	0.0%		2020			2020		
	2021	0.0%	0.0%	2021	0.0%	-15.5%	2021	0.0%	-15.5%
	Geometric Mean	0.0%	0.0%	Geometric Mean	-3.5%	-4.1%	Geometric Mean	-3.5%	-4.1%

	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	\$ 322,450		Actual	99,567		Actual		
Historical	2016	Actual	\$ 384,795	OEB-approved	Actual	96,818	OEB-approved	Actual		21,660
Historical	2017	Actual	\$ 440,467		Actual	98,592		Actual		
Historical	2018	Actual	\$ 443,136		Actual	98,025		Actual		
Historical	2019	Actual	\$ 440,971		Actual	96,230		Actual		
Bridge Year (Forecast)	2020	Forecast	\$ 413,514		Forecast		92,890	Forecast		
Test Year (Forecast)	2021	Forecast	\$ 553,038		Forecast		92,890	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	19.3%		2016	-2.8%		2016		
	2017	14.5%		2017	1.8%		2017		
	2018	0.6%		2018	-0.6%		2018		
	2019	-0.5%		2019	-1.8%		2019		
	2020	-6.2%		2020			2020		
	2021	33.7%	18.8%	2021	0.0%	-14.2%	2021		
	Geometric Mean	11.4%	4.4%	Geometric Mean	-1.1%	-3.8%	Geometric Mean		

5 Customer Class:

Unmetered Scattered Load

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	1		Actual	5,184		Actual	5,184	0
Historical	2016	Actual	2	OEB-approved	Actual	6,816	OEB-approved	Actual	4,305	0 OEB-approved
Historical	2017	Actual	2		Actual	6,801		Actual	3,401	0
Historical	2018	Actual	2		Actual	6,801		Actual	2,915	0
Historical	2019	Actual	2		Actual	6,288		Actual	2,695	0
Bridge Year	2020	Forecast	2		Forecast	6,288	6,288	Forecast	0	2,695
Test Year	2021	Forecast	2		Forecast	6,288	6,288	Forecast	0	2,695

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	58.3%		2016	31.5%		2016	-17.0%	
	2017	26.3%		2017	-0.2%		2017	-21.0%	
	2018	16.7%		2018	0.0%		2018	-14.3%	
	2019	0.0%		2019	-7.5%		2019	-7.5%	
	2020	0.0%		2020			2020		
	2021	0.0%	241.7%	2021	0.0%	107.9%	2021	0.0%	-39.2%
	Geometric Mean	18.5%	36.0%	Geometric Mean	6.6%	20.1%	Geometric Mean	-19.6%	-11.7%

	Calendar Year (for 2021 Cost of Service)	Revenues		
Historical	2015	Actual	\$ 356	
Historical	2016	Actual	\$ 583	OEB-approved
Historical	2017	Actual	\$ 883	
Historical	2018	Actual	\$ 919	
Historical	2019	Actual	\$ 928	
Bridge Year (Forecast)	2020	Forecast	\$ 959	
Test Year (Forecast)	2021	Forecast	\$ 716	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved
	2015		
	2016	63.6%	
	2017	51.5%	
	2018	4.1%	
	2019	1.0%	
	2020	3.3%	
	2021	-25.3%	156.5%
	Geometric Mean	15.0%	26.6%

6 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	27	OEB-approved	Actual	24,839	OEB-approved	Actual	937	0
Historical	2016	Actual	24		Actual	22,057		Actual	919	0
Historical	2017	Actual	23		Actual	19,673		Actual	852	0
Historical	2018	Actual	23		Actual	19,673		Actual	855	0
Historical	2019	Actual	23		Actual	19,673		Actual	855	0
Bridge Year	2020	Forecast	23		Forecast	19,673		Forecast	0	855
Test Year	2021	Forecast	23		Forecast	19,673		Forecast	0	855

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	-9.4%		2016	-11.2%		2016	-1.9%	
	2017	-3.8%		2017	-10.8%		2017	-7.3%	
	2018	-0.4%		2018	0.0%		2018	0.4%	
	2019	0.0%		2019	0.0%		2019	0.0%	
	2020	0.0%		2020			2020		
	2021	0.0%	-21.4%	2021	0.0%	-14.9%	2021	0.0%	8.2%
	Geometric Mean	-2.8%	-5.8%	Geometric Mean	-7.5%	-4.0%	Geometric Mean	-3.0%	2.0%

	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	\$ 3,077	OEB-approved	Actual	70	OEB-approved	Actual		
Historical	2016	Actual	\$ 3,405		Actual	61		Actual		
Historical	2017	Actual	\$ 3,618		Actual	55		Actual		2.22
Historical	2018	Actual	\$ 3,657		Actual	55		Actual		
Historical	2019	Actual	\$ 3,690		Actual	55		Actual		
Bridge Year (Forecast)	2020	Forecast	\$ 3,706		Forecast	55		Forecast		
Test Year (Forecast)	2021	Forecast	\$ 4,197		Forecast	55		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	10.7%		2016	-12.1%		2016		
	2017	6.3%		2017	-10.8%		2017		
	2018	1.1%		2018	0.0%		2018		
	2019	0.9%		2019	0.0%		2019		
	2020	0.4%		2020			2020		
	2021	13.3%	-3.9%	2021	0.0%	-15.8%	2021		
	Geometric Mean	6.4%	-1.0%	Geometric Mean	-7.8%	-4.2%	Geometric Mean		

7 Customer Class:

Street 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	905	OEB-approved	Actual	720,792	OEB-approved	Actual	796	0
Historical	2016	Actual	907		Actual	723,427		Actual	798	0
Historical	2017	Actual	908		Actual	697,359		Actual	768	0
Historical	2018	Actual	908		Actual	691,015		Actual	761	0
Historical	2019	Actual	908		Actual	650,270		Actual	716	0
Bridge Year	2020	Forecast	924		Forecast	229,833		Forecast	0	249
Test Year	2021	Forecast	924		Forecast	229,833		Forecast	0	249

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	0.2%		2016	0.4%		2016	0.1%	
	2017	0.1%		2017	-3.6%		2017	-3.7%	
	2018	0.0%		2018	-0.9%		2018	-0.9%	
	2019	0.0%		2019	-5.9%		2019	-5.9%	
	2020	1.8%		2020			2020		
	2021	0.0%	2.1%	2021	0.0%	-68.3%	2021	0.0%	-69.0%
	Geometric Mean	0.4%	0.5%	Geometric Mean	-3.4%	-25.0%	Geometric Mean	-3.5%	-25.4%

	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	\$ 95,329	OEB-approved	Actual	1,984	OEB-approved	Actual		2.20
Historical	2016	Actual	\$ 53,713		Actual	1,984		Actual		
Historical	2017	Actual	\$ 23,647		Actual	1,920		Actual		
Historical	2018	Actual	\$ 23,781		Actual	1,902		Actual		
Historical	2019	Actual	\$ 23,904		Actual	1,810		Actual		
Bridge Year (Forecast)	2020	Forecast	\$ 22,220		Forecast	632		Forecast		
Test Year (Forecast)	2021	Forecast	\$ 50,045		Forecast	632		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	-43.7%		2016	0.0%		2016		
	2017	-56.0%		2017	-3.2%		2017		
	2018	0.6%		2018	-1.0%		2018		
	2019	0.5%		2019	-4.8%		2019		
	2020	-7.0%		2020			2020		
	2021	125.2%	139.2%	2021	0.0%	-68.3%	2021		
	Geometric Mean	-12.1%	24.4%	Geometric Mean	-3.0%	-25.0%	Geometric Mean		

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

File Number: EB-2020-0061
 Exhibit: 4
 Tab: Section 4.1.1
 Schedule:
 Page: 9
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Appendix 2-JA
Summary of Recoverable OM&A Expenses

	2016 Last Rebasing Year OEB Approved	2016 Last Rebasing Year Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	2021 Test Year
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Operations	\$ 420,000	\$ 442,995	\$ 444,043	\$ 394,084	\$ 407,117	\$ 430,429	\$ 443,000
Maintenance	\$ 234,500	\$ 218,122	\$ 222,539	\$ 243,715	\$ 214,209	\$ 253,402	\$ 252,000
SubTotal	\$ 654,500	\$ 661,117	\$ 666,582	\$ 637,798	\$ 621,325	\$ 683,831	\$ 695,000
%Change (year over year)		1.0%	0.8%	-4.3%	-2.6%	10.1%	1.6%
%Change (Test Year vs Last Rebasing Year - Actual)							5.1%
Billing and Collecting	\$ 361,000	\$ 380,741	\$ 347,237	\$ 351,745	\$ 402,260	\$ 417,717	\$ 415,500
Community Relations	\$ 7,000	\$ 8,794	\$ 6,835	\$ 9,833	\$ 7,370	\$ 5,458	\$ 7,500
Administrative and General	\$ 700,409	\$ 693,403	\$ 697,404	\$ 713,859	\$ 788,126	\$ 790,494	\$ 800,500
SubTotal	\$ 1,068,409	\$ 1,082,937	\$ 1,051,476	\$ 1,075,436	\$ 1,197,756	\$ 1,213,669	\$ 1,223,500
%Change (year over year)		1.4%	-2.9%	2.3%	11.4%	1.3%	0.8%
%Change (Test Year vs Last Rebasing Year - Actual)							13.0%
Total	\$ 1,722,909	\$ 1,744,054	\$ 1,718,058	\$ 1,713,234	\$ 1,819,082	\$ 1,897,500	\$ 1,918,500
%Change (year over year)		1.2%	-1.5%	-0.3%	6.2%	4.3%	1.1%

	2016 Last Rebasing Year OEB Approved	2016 Last Rebasing Year Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	2021 Test Year
Operations	\$ 420,000	\$ 442,995	\$ 444,043	\$ 394,084	\$ 407,117	\$ 430,429	\$ 443,000
Maintenance	\$ 234,500	\$ 218,122	\$ 222,539	\$ 243,715	\$ 214,209	\$ 253,402	\$ 252,000
Billing and Collecting	\$ 361,000	\$ 380,741	\$ 347,237	\$ 351,745	\$ 402,260	\$ 417,717	\$ 415,500
Community Relations	\$ 7,000	\$ 8,794	\$ 6,835	\$ 9,833	\$ 7,370	\$ 5,458	\$ 7,500
Administrative and General	\$ 700,409	\$ 693,403	\$ 697,404	\$ 713,859	\$ 788,126	\$ 790,494	\$ 800,500
Total	\$ 1,722,909	\$ 1,744,054	\$ 1,718,058	\$ 1,713,234	\$ 1,819,082	\$ 1,897,500	\$ 1,918,500
%Change (year over year)		1.2%	-1.5%	-0.3%	6.2%	4.3%	1.1%

Note:

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

	Last Rebasings Year 2016 OEB Approved	Last Rebasings Year 2016 Actuals	Variance 2016 OEB Approved - 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	\$ 420,000	\$ 442,995	-\$ 22,995	\$ 444,043	\$ 394,084	\$ 407,117	\$ 430,429	\$ 23,312	\$ 443,000	\$ 12,571
Maintenance	\$ 234,500	\$ 218,122	\$ 16,378	\$ 222,539	\$ 243,715	\$ 214,209	\$ 253,402	\$ 39,193	\$ 252,000	\$ 1,402
Billing and Collecting	\$ 361,000	\$ 380,741	-\$ 19,741	\$ 347,237	\$ 351,745	\$ 402,260	\$ 417,717	\$ 15,457	\$ 415,500	-\$ 2,217
Community Relations	\$ 7,000	\$ 8,794	-\$ 1,794	\$ 6,835	\$ 9,833	\$ 7,370	\$ 5,458	-\$ 1,912	\$ 7,500	\$ 2,042
Administrative and General	\$ 700,409	\$ 693,403	\$ 7,006	\$ 697,404	\$ 713,859	\$ 788,126	\$ 790,494	\$ 2,368	\$ 800,500	\$ 10,006
Total OM&A Expenses	\$ 1,722,909	\$ 1,744,054	-\$ 21,145	\$ 1,718,058	\$ 1,713,234	\$ 1,819,082	\$ 1,897,500	\$ 78,418	\$ 1,918,500	\$ 21,000
Adjustments for Total non-recoverable items ³				\$ 500	\$ 600					
Total Recoverable OM&A Expenses	\$ 1,722,909	\$ 1,744,054	-\$ 21,145	\$ 1,717,558	\$ 1,712,634	\$ 1,819,082	\$ 1,897,500	\$ 78,418	\$ 1,918,500	\$ 21,000
Variance from previous year				-\$ 26,496	-\$ 4,924	\$ 106,447	\$ 78,418		\$ 21,000	
Percent change (year over year)				0%	0%	6%	4%		1%	
Percent Change: Test year vs. Most Current Actual									5.47%	
Simple average of % variance for all years									2.84%	
Compound Annual Growth Rate for all years										1.9%
Compound Growth Rate (2019 vs. 2016 Actuals)									1.4%	

|

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

OM&A	Last Rebasing Year (2016 Actuals)	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	2021 Test Year
<i>Reporting Basis</i>	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Opening Balance²	\$ 1,720,000	\$ 1,744,054	\$ 1,718,058	\$ 1,713,234	\$ 1,819,082	\$ 1,897,500
Unplanned event: Ice Storm Mar 24-27 causing multiple power outages and trees down in service territory resulting in overtime	\$ 16,000	\$ 16,000	\$ -	\$ -	\$ -	\$ -
WNP Working Agreement contractual adjustments	\$ -	\$ 22,500	\$ 20,200	\$ 21,600	\$ 22,000	\$ 23,000
CSR employee on maternity leave, position not back-filled	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -
CSR employee on maternity leave, position back-filled with temporary contractor	\$ -	\$ -	\$ 4,824	\$ 18,000	\$ 18,000	\$ -
Benefits covered while employee was on maternity leave	\$ -	\$ -	\$ -	\$ 7,400	\$ 7,400	\$ -
Organizational restructure: appointment of CEO/President and removal of COO and CAO positions	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Two employees received Merit/Step increases into the next the pay step in their grade	\$ -	\$ -	\$ -	\$ -	\$ 5,800	\$ -
Cyber security changes including retaining a CUO officer and changed to IS infrastructure	\$ -	\$ 5,600	\$ 12,000	\$ 35,000	\$ -	\$ -
Implementation of SLA with 3rd-party IT provider with monthly fee structure for server patching, antivirus scans and backups	\$ -	\$ -	\$ -	\$ 14,000	\$ -	\$ -
Additional product included in SLA with 3rd-party IT provider - inclusion of Firewall monitoring, increase in IT assistance	\$ -	\$ -	\$ -	\$ -	\$ 11,400	\$ -
IT software upgrade for connectivity with MDM/R and ODS provider	\$ -	\$ -	\$ -	\$ 7,400	\$ -	\$ -
service rules and bill presentment	\$ -	\$ -	\$ -	\$ 2,600	\$ 8,000	\$ 8,000
Meter training for Operations	\$ 10,500	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -
Substation inspection moved to future year	\$ -	\$ -	\$ 10,000	\$ 11,000	\$ -	\$ -
Arc Flash Study	\$ -	\$ 10,590	\$ 10,590	\$ -	\$ -	\$ -
An increase in Grounds Keeping - snow removal and lawn care	\$ -	\$ -	\$ -	\$ 1,800	\$ -	\$ -
Decrease/Increase in CIS yearly maintenance	\$ -	\$ 10,000	\$ 3,000	\$ 2,000	\$ 2,300	\$ -
Chainsaw Training Course	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ -
Cross Phase Testing	\$ -	\$ -	\$ -	\$ 4,350	\$ 4,350	\$ -
Elster MAS yearly maintenance	\$ -	\$ -	\$ -	\$ 5,700	\$ -	\$ -
Increase in locates due to large Wightman Fibre project in Arthur	\$ -	\$ -	\$ -	\$ -	\$ 8,400	\$ -
Purchase of bills & envelopes - WNP received a better rate for a higher volume	\$ -	\$ -	\$ -	\$ -	\$ 6,365	\$ 6,365
1518 & 1548 Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Utility charges at new substation	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Remaining Balance	\$ 2,446	\$ 1,314	\$ 390	\$ 6,798	\$ 7,903	\$ 365
Closing Balance²	\$ 1,744,054	\$ 1,718,058	\$ 1,713,234	\$ 1,819,082	\$ 1,897,500	\$ 1,918,500

Notes:

- For each year, a detailed explanation for each cost driver and associated amount is required in Exhibit 4.
- Opening Balance for "Last Rebasing Year" (cell B15) should be equal to the OEB-Approved amount. For purposes of assessing incremental cost drivers, the closing balance for each year becomes the opening balance for the next year.
- If it has been more than four years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than four years ago, a minimum of three years of actual information is required.

File Number: EB-2020-0061
Exhibit: 4
Tab: 4.3.1
Schedule:
Page: 23-24
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**Appendix 2-JC
OM&A Programs Table**

	Last Rebasng Year (2016 OEB- Approved)	Last Rebasng Year (2016 Actuals)	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	2021 Test Year	Variance (Test Year vs. 2019 Actuals)	Variance (Test Year vs. Last Rebasng Year (2016 OEB-
Programs									
Reporting Basis									
Program Name #1: Customer Focus									
Operational Effectiveness & Communication	7,000	7,000	11,803	10,538	13,680	10,640	8,761	-4,919	1,761
Customer Service, Mailing Costs, Billing	177,890	177,890	199,102	186,371	173,435	225,461	201,484	28,049	23,594
Customer Service Collections	99,682	99,682	99,877	95,651	91,231	85,906	113,340	22,109	13,658
Retailer Charges	5,600	5,600	5,730	4,690	5,648	7,881	9,100	3,452	3,500
Bad Debts	18,000	18,000	11,753	11,578	12,048	13,749	14,233	2,185	-3,767
Service Locates	41,000	41,000	62,722	67,473	57,420	70,872	78,916	21,496	37,916
Sub-Total	349,172	349,172	390,987	376,301	353,462	414,509	425,834	72,372	76,662
Program Name #2: Operational Effectiveness									
Meter Maintenance & Reading	186,164	186,164	167,264	156,680	147,191	160,372	154,718	7,527	-31,446
Distribution sub-stations and protection and control	51,400	51,400	29,871	32,290	23,212	42,384	43,278	20,066	-8,122
Asset management & maintenance department	68,803	68,803	83,261	63,873	53,879	75,863	85,776	31,897	16,973
Overhead Lines	62,600	62,600	49,279	58,690	48,577	35,204	58,534	9,957	-4,066
Underground Lines	9,600	9,600	1,155	2,481	2,440	2,263	3,096	656	-6,504
Operations & engineering ,inspection drafting & design construction services	174,000	174,000	200,985	220,052	245,009	192,216	193,977	-51,032	19,977
Line Clearing (Tree trimming)	78,500	78,500	50,851	58,352	77,570	50,934	76,597	-973	-1,903
Underground conduit/conductors/services	5,500	5,500	3,012	9,675	9,008	2,126	6,132	-2,876	632
Poles Towers & Fixtures	7,500	7,500	15,470	9,498	9,972	18,113	17,025	7,053	9,525
Health & Safety Costs	15,200	15,200	19,379	20,251	16,216	20,866	18,849	2,633	3,649
Executive, Financial, Legal, Professional and Insurance Services	431,260	431,260	475,162	454,863	422,848	455,580	458,909	36,061	27,649
Post employment costs	12,568	12,568	14,533	19,712	19,300	12,976	12,204	-7,096	-364
Office building & security costs	34,762	34,762	29,594	30,159	33,319	37,762	33,300	-19	-1,462
IT, software, telecommunications	30,360	30,360	28,102	21,490	34,331	77,015	87,700	53,369	57,340
Sub-Total	1,168,217	1,168,217	1,167,917	1,158,065	1,142,871	1,183,675	1,250,095	107,224	81,878
Program Name #3: Public & Regulatory Responsiveness									
Regulatory & Compliance	128,460	128,460	120,470	122,597	157,480	160,787	161,354	3,874	32,894
Metering Compliance	74,151	74,151	64,680	61,095	59,421	60,111	60,217	796	-13,934
Sub-Total	202,611	202,611	185,150	183,692	216,901	220,898	221,571	4,670	18,960
Miscellaneous								0	0
Total	1,720,000	1,720,000	1,744,054	1,718,058	1,713,234	1,819,082	1,897,500	184,266	177,500

Notes:

- 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.
- 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	M	N	R	U	X	Y	Z
1							File Number:	EB-2020-0061
2							Exhibit:	4
3							Tab:	Section 4.4
4	TO BE UPDATED AT THE DRAFT RATE ORDER STAGE						Schedule:	
5							Page:	45
6								
7							Date:	30-Oct-20
8								
9	Appendix 2-K							
10	Employee Costs							
11								
12		Last Rebasng Year (2016 OEB Approved)	Last Rebasng Year (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)	4	3	3	4	4	3	3
15	Non-Management (union and non-union)	9	10	9	8	8	9	9
16	Total	13	13	12	12	12	12	12
17	Total Salary and Wages including overtime and incentive pay							
18	Management (including executive)	\$ 392,599	\$ 332,218	\$ 417,428	\$ 395,913	\$ 464,736	\$ 365,243	\$ 373,393
19	Non-Management (union and non-union)	\$ 658,101	\$ 741,352	\$ 636,546	\$ 669,018	\$ 632,014	\$ 752,175	\$ 770,551
20	Total	\$ 1,050,700	\$ 1,073,570	\$ 1,053,974	\$ 1,064,931	\$ 1,096,750	\$ 1,117,418	\$ 1,143,944
21	Total Benefits (Current + Accrued)							
22	Management (including executive)	\$ 109,085	\$ 79,816	\$ 83,451	\$ 99,820	\$ 115,946	\$ 90,417	\$ 93,006
23	Non-Management (union and non-union)	\$ 165,015	\$ 190,454	\$ 189,992	\$ 180,136	\$ 167,549	\$ 193,934	\$ 202,579
24	Total	\$ 274,100	\$ 270,270	\$ 273,443	\$ 279,956	\$ 283,496	\$ 284,352	\$ 295,585
25	Total Compensation (Salary, Wages, & Benefits)							
26	Management (including executive)	\$ 501,684	\$ 412,034	\$ 500,879	\$ 495,733	\$ 580,683	\$ 455,660	\$ 466,399
27	Non-Management (union and non-union)	\$ 823,116	\$ 931,806	\$ 826,538	\$ 849,154	\$ 799,563	\$ 946,110	\$ 973,130
28	Total	\$ 1,324,800	\$ 1,343,840	\$ 1,327,417	\$ 1,344,887	\$ 1,380,246	\$ 1,401,769	\$ 1,439,529
29								
30	Note:							
31	1. If an applicant wishes to use headcount, it must also file the same schedule on an FTE basis.							

Appendix 2-L

Recoverable OM&A Cost per Customer and per FTE ¹

	Last Rebasing Year 2016 - OEB Approved	Last Rebasing Year 2016 - Actual	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	2021 Test Year
Reporting Basis							
OM&A Costs							
O&M	\$ 654,500	\$ 661,117	\$ 666,582	\$ 637,798	\$ 621,325	\$ 683,831	\$ 695,000
Admin Expenses	\$ 1,068,409	\$ 1,082,937	\$ 1,043,478	\$ 1,075,436	\$ 1,197,756	\$ 1,213,669	\$ 1,223,500
Total Recoverable OM&A from Appendix 2-JB ⁵	\$ 1,722,909	\$ 1,744,054	\$ 1,710,059	\$ 1,713,234	\$ 1,819,082	\$ 1,897,500	\$ 1,918,500
Number of Customers ^{2,4}	3,769	3,729	3,758	3,788	3,812	3,837	3,862
Number of FTEs ^{3,4}	13	13	12	12	12	12	12
Customers/FTEs	290	287	307	320	324	320	322
OM&A cost per customer							
O&M per customer	\$174	\$177	\$177	\$168	\$163	\$178	\$180
Admin per customer	\$283	\$290	\$278	\$284	\$314	\$316	\$317
Total OM&A per customer	\$457	\$468	\$455	\$452	\$477	\$494	\$497
OM&A cost per FTE							
O&M per FTE	\$50,346	\$50,855	\$54,415	\$53,898	\$52,879	\$56,986	\$57,917
Admin per FTE	\$82,185	\$83,303	\$85,182	\$90,882	\$101,937	\$101,139	\$101,958
Total OM&A per FTE	\$132,531	\$134,158	\$139,597	\$144,780	\$154,815	\$158,125	\$159,875

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
- 2 The method of calculating the number of customers must be identified. Should correspond with data provided in Appendix 2-IB.
- 3 The method of calculating the number of FTEs must be identified. See also Appendix 2-K.
- 4 The number of customers and the number of FTEs should correspond to mid-year or average of January 1 and December 31 figures.
- 5 For the test year, the applicant should take into account the system O&M (line 22 of Appendix 2-AB) in developing its forecasted OM&A.

File Number:	EB-2020-0061
Exhibit:	4
Tab:	Section 4.6.3
Schedule:	
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Regulatory Cost Category	USOA Account	USOA Account Balance	Last Rebasng Year (2016 OEB Approved)	Last Rebasng Year (2016 Actual)	Most Current Actual's Year 2019	2020 Bridge Year	Annual % Change	2021 Test Year	Annual % Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)=(G)-(F))/(F)	(I)	(J) = (I)-(G)/(G)
Regulatory Costs (Ongoing)									
1 OEB Annual Assessment	5655		16,500	17,409	16,826	17,000	1.03%	17,000	0.00%
2 OEB Section 30 Costs (OEB-initiated)	5655		13,600	8,314	18,221	16,500	-9.45%	15,500	-6.06%
3 Expert Witness costs for regulatory matters	5655								
4 Legal costs for regulatory matters	5655		7,088	5,477	5,477	5,477	0.00%		-100.00%
5 Consultants' costs for regulatory matters	5655		1,099						
6 Operating expenses associated with staff resources allocated to regulatory matters	5655		47,744	50,125	83,733	83,523	-0.25%	83,500	-0.03%
7 Operating expenses associated with other resources allocated to regulatory matters ¹	5655		2,000						
8 Other regulatory agency fees or assessments	5655								
9 Any other costs for regulatory matters (please define)	5655		10,000	9,700	9,432	10,300	9.20%	10,500	1.94%
10 Intervenor costs	5655								
11 Include other items in green cells, as applicable	5655								
12 Amortization of Application one-time costs	5655		30,429	29,445	27,098	27,098	0.00%	32,010	18.13%
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
Regulatory Costs (One-Time)									
1 Expert Witness costs									
2 Legal costs								27,000.00	
3 Consultants' costs								52,000.00	
4 Incremental operating expenses associated with staff resources allocated to this application.								30,000.00	
5 Incremental operating expenses associated with other resources allocated to this application. ¹								350.00	
6 Intervenor costs								35,000.00	
7 OEB Section 30 Costs (application-related)								15,700.00	
8 Include other items in green cells, as applicable									
9									
10									
11									
12									
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23									
24									
25									
26									
27									
28									
29									
30									
1 Sub-total - Ongoing Costs ²		\$ -	\$ 128,460	\$ 120,470	\$ 160,787	\$ 159,898	-0.55%	\$ 158,510	-0.87%
2 Sub-total - One-time Costs ³		\$ -	\$ -	\$ -	\$ -	\$ -		\$ 160,050	
3 Total		\$ -	\$ 128,460	\$ 120,470	\$ 160,787	\$ 159,898	-0.55%	\$ 190,520	19.15%

Application-Related One-Time Costs	Total
Total One-Time Costs Related to Application to be Amortized over IRM Period	\$ 160,050
1/5 of Total One-Time Costs	\$ 32,010

File Number: EB-2020-0061
Exhibit: n/a
Tab:
Schedule:
Page:
Date:

Appendix 2-N
Shared Services and Corporate Cost Allocation ¹

Year:

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$

Corporate Cost Allocation

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

Note:

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

Type of Service:

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

Pricing Methodology:

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

% Allocation:

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

File Number: EB-2020-0061
Exhibit: 5
Tab: Section 5.2
Schedule:
Page: 5
Date: 30-Oct-20

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%	\$6,888,930	3.87%		\$266,395
2	Short-term Debt	4.00% (1)	\$492,066	2.75%		\$13,532
3	Total Debt	60.0%	\$7,380,997	3.79%		\$279,927
	Equity					
4	Common Equity	40.00%	\$4,920,665	8.52%		\$419,241
5	Preferred Shares		\$ -			\$ -
6	Total Equity	40.0%	\$4,920,665	8.52%		\$419,241
7	Total	100.0%	\$12,301,661	5.68%		\$699,167

Notes

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

Last OEB-approved year: 2016

Line No.	Particulars	Capitalization Ratio		Cost Rate		Return
		(%)	(\$)	(%)		(\$)
	Debt					
1	Long-term Debt	56.00%	\$5,293,244	4.02%		\$212,788
2	Short-term Debt	4.00% (1)	\$378,089	1.65%		\$6,238
3	Total Debt	60.0%	\$5,671,333	3.86%		\$219,027
	Equity					
4	Common Equity	40.00%	\$3,780,888	9.19%		\$347,464
5	Preferred Shares		\$ -			\$ -
6	Total Equity	40.0%	\$3,780,888	9.19%		\$347,464
7	Total	100.0%	\$9,452,221	5.99%		\$566,491

Notes

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

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Appendix 2-OB Debt Instruments

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

Year

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	Promissory Note	Township of Wellington North	Affiliated	Fixed Rate	1-Nov-01		\$ 985,016	4.54%	\$ 44,719.73	
2	Smart Meter Funding	Infrastructure Ontario	Third-Party	Fixed Rate	1-Jun-11	15	\$ 479,579	4.42%	\$ 21,197.38	
3	Capital Projects (2008 & 2009) - Re-Financing	Infrastructure Ontario	Third-Party	Fixed Rate	2-Dec-13	30	\$ 952,755	4.49%	\$ 42,778.69	
4	MS2 Substation Replacement (2014)	Infrastructure Ontario	Third-Party	Fixed Rate	2-Apr-15	30	\$ 992,512	3.28%	\$ 32,554.40	
5	Secondary 44kV Feeder - Loan 1	Infrastructure Ontario	Third-Party	Fixed Rate	2-May-16	25	\$ 472,414	3.47%	\$ 16,392.77	
6	Secondary 44kV Feeder - Loan 2	Infrastructure Ontario	Third-Party	Fixed Rate	2-Nov-16	25	\$ 478,943	3.27%	\$ 15,661.43	
7	MS3 Substation Replacement (2018) Loan 1	Infrastructure Ontario	Third-Party	Fixed Rate	1-Mar-18	30	\$ 803,802	3.69%	\$ 29,660.30	
8	MS3 Substation Replacement (2018) Loan 2	Infrastructure Ontario	Third-Party	Fixed Rate	15/Nov/18	30	\$ 816,572	3.96%	\$ 32,336.23	
9	Vehicle Loan	TD Bank	Third-Party	Fixed Rate	1/Sep/20	6	\$ 330,000	2.66%	\$ 8,778.00	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 6,311,592	3.87%	\$244,078.93	

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.

Year

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Township of Wellington North	Affiliated	Fixed Rate	1-Nov-01		\$ 985,016	4.54%	\$ 44,719.73	
2	Smart Meter Funding	Infrastructure Ontario	Third-Party	Fixed Rate	1-Jun-11	15	\$ 565,873	4.42%	\$ 25,011.56	
3	Capital Projects (2008 & 2009) - Re-Financing	Infrastructure Ontario	Third-Party	Fixed Rate	2-Dec-13	30	\$ 976,953	4.49%	\$ 43,865.20	
4	MS2 Substation Replacement (2014)	Infrastructure Ontario	Third-Party	Fixed Rate	2-Apr-15	30	\$ 1,019,757	3.28%	\$ 33,448.04	
5	Secondary 44kV Feeder - Loan 1	Infrastructure Ontario	Third-Party	Fixed Rate	2-May-16	25	\$ 488,650	3.47%	\$ 16,956.14	
6	Secondary 44kV Feeder - Loan 2	Infrastructure Ontario	Third-Party	Fixed Rate	2-Nov-16	25	\$ 495,224	3.27%	\$ 16,193.83	
7	MS3 Substation Replacement (2018) Loan 1	Infrastructure Ontario	Third-Party	Fixed Rate	1-Mar-18	30	\$ 820,597	3.69%	\$ 30,280.03	
8	MS3 Substation Replacement (2018) Loan 2	Infrastructure Ontario	Third-Party	Fixed Rate	15/Nov/18	30	\$ 832,356	3.96%	\$ 32,961.31	
9	Vehicle Loan	Infrastructure Ontario	Third-Party	Fixed Rate	1/Sep/20	7	\$ 340,000	3.20%	\$ 1,813.33	Pro-rated interest amount
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 6,524,426	3.759%	\$245,249.18	

Year

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Township of Wellington North	Affiliated	Fixed Rate	1-Nov-01		\$ 985,016	4.54%	\$ 44,719.73	
2	Smart Meter Funding	Infrastructure Ontario	Third-Party	Fixed Rate	1-Jun-11	15	\$ 648,442	4.42%	\$ 28,661.13	
3	Capital Projects (2008 & 2009) - Re-Financing	Infrastructure Ontario	Third-Party	Fixed Rate	2-Dec-13	30	\$ 1,000,091	4.49%	\$ 44,904.10	
4	MS2 Substation Replacement (2014)	Infrastructure Ontario	Third-Party	Fixed Rate	2-Apr-15	30	\$ 1,046,124	3.28%	\$ 34,312.88	
5	Secondary 44kV Feeder - Loan 1	Infrastructure Ontario	Third-Party	Fixed Rate	2-May-16	25	\$ 504,332	3.47%	\$ 17,500.33	
6	Secondary 44kV Feeder - Loan 2	Infrastructure Ontario	Third-Party	Fixed Rate	2-Nov-16	25	\$ 510,982	3.27%	\$ 16,709.13	
7	MS3 Substation Replacement (2018) Loan 1	Infrastructure Ontario	Third-Party	Fixed Rate	1-Mar-18	30	\$ 836,881	3.69%	\$ 30,880.91	
8	MS3 Substation Replacement (2018) Loan 2	Infrastructure Ontario	Third-Party	Fixed Rate	15/Nov/18	30	\$ 847,529	3.96%	\$ 33,562.15	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 6,379,398	3.938%	\$251,250.35	

Year 2018

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Township of Wellington North	Affiliated	Fixed Rate	1-Nov-01		\$ 985,016	4.54%	\$ 44,719.73	
2	Smart Meter Funding	Infrastructure Ontario	Third-Party	Fixed Rate	1-Jun-11	15	\$ 727,448	4.42%	\$ 32,153.19	
3	Capital Projects (2008 & 2009) - Re-Financing	Infrastructure Ontario	Third-Party	Fixed Rate	2-Dec-13	5	\$ 46,833	2.46%	\$ 1,152.08	
4	Capital Projects (2008 & 2009) - Re-Financing	Infrastructure Ontario	Third-Party	Fixed Rate	2-Dec-13	30	\$ 1,022,215	4.49%	\$ 45,897.46	
5	MS2 Substation Replacement (2014)	Infrastructure Ontario	Third-Party	Fixed Rate	2-Apr-15	30	\$ 1,071,642	3.28%	\$ 35,149.85	
6	Secondary 44kV Feeder - Loan 1	Infrastructure Ontario	Third-Party	Fixed Rate	2-May-16	25	\$ 519,481	3.47%	\$ 18,025.98	
7	Secondary 44kV Feeder - Loan 2	Infrastructure Ontario	Third-Party	Fixed Rate	2-Nov-16	25	\$ 526,234	3.27%	\$ 17,207.87	
8	MS3 Substation Replacement (2018) Loan 1	Infrastructure Ontario	Third-Party	Fixed Rate	1-Mar-18	30	\$ 850,000	3.69%	\$ 31,365.00	Pro-rated interest amount
9	MS3 Substation Replacement (2018) Loan 2	Infrastructure Ontario	Third-Party	Fixed Rate	15/Nov/18	30	\$ 850,000	3.96%	\$ 33,660.00	Pro-rated interest amount
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 6,598,868	3.930%	\$259,331.15	

Year 2017

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Township of Wellington North	Affiliated	Fixed Rate	1-Nov-01		\$ 985,016	4.54%	\$ 44,719.73	
2	Smart Meter Funding	Infrastructure Ontario	Third-Party	Fixed Rate	1-Jun-11	15	\$ 803,044	4.42%	\$ 35,494.52	
3	Capital Projects (2008 & 2009) - Re-Financing	Infrastructure Ontario	Third-Party	Fixed Rate	2-Dec-13	5	\$ 153,945	2.46%	\$ 3,787.06	
4	Capital Projects (2008 & 2009) - Re-Financing	Infrastructure Ontario	Third-Party	Fixed Rate	2-Dec-13	30	\$ 1,043,369	4.49%	\$ 46,847.29	
5	MS2 Substation Replacement (2014)	Infrastructure Ontario	Third-Party	Fixed Rate	2-Apr-15	30	\$ 1,096,337	3.28%	\$ 35,959.86	
6	Secondary 44kV Feeder - Loan 1	Infrastructure Ontario	Third-Party	Fixed Rate	2-May-16	25	\$ 534,113	3.47%	\$ 18,533.73	
7	Secondary 44kV Feeder - Loan 2	Infrastructure Ontario	Third-Party	Fixed Rate	2-Nov-16	25	\$ 540,996	3.27%	\$ 17,690.58	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 5,156,821	3.937%	\$203,032.76	

Year 2016

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Township of Wellington North	Affiliated	Fixed Rate	1-Nov-01		\$ 985,016	4.54%	\$ 44,719.73	
2	Smart Meter Funding	Infrastructure Ontario	Third-Party	Fixed Rate	1-Jun-11	15	\$ 875,377	4.42%	\$ 38,691.66	
3	Capital Projects (2008 & 2009) - Re-Financing	Infrastructure Ontario	Third-Party	Fixed Rate	2-Dec-13	5	\$ 261,058	2.46%	\$ 6,422.03	
4	Capital Projects (2008 & 2009) - Re-Financing	Infrastructure Ontario	Third-Party	Fixed Rate	2-Dec-13	30	\$ 1,063,597	4.49%	\$ 47,755.51	
5	MS2 Substation Replacement (2014)	Infrastructure Ontario	Third-Party	Fixed Rate	2-Apr-15	30	\$ 1,120,236	3.28%	\$ 36,743.74	
6	Secondary 44kV Feeder - Loan 1	Infrastructure Ontario	Third-Party	Fixed Rate	2-May-16	25	\$ 363,958	3.47%	\$ 12,629.34	
7	Secondary 44kV Feeder - Loan 2	Infrastructure Ontario	Third-Party	Fixed Rate	2-Nov-16	25	\$ 91,568	3.27%	\$ 2,994.26	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 4,760,810	3.990%	\$189,956.27	

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)	111,789,846	108,698,808	106,743,638	106,275,600	104,522,560	107,606,090
A(2)	"Wholesale" kWh delivered to distributor (lower value)	108,092,734	105,104,152	103,214,662	102,761,958	101,068,752	104,048,452
B	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)	-	-	-	-	-	-
C	Net "Wholesale" kWh delivered to distributor = A(2) - B	108,092,734	105,104,152	103,214,662	102,761,958	101,068,752	104,048,452
D	"Retail" kWh delivered by distributor	105,356,697	102,633,741	100,777,475	99,864,919	98,574,327	101,441,432
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)	-	-	-	-	-	-
F	Net "Retail" kWh delivered by distributor = D - E	105,356,697	102,633,741	100,777,475	99,864,919	98,574,327	101,441,432
G	Loss Factor in Distributor's system = C / F	1.0260	1.0241	1.0242	1.0290	1.0253	1.0257
Losses Upstream of Distributor's System							
H	Supply Facilities Loss Factor	1.0342	1.0342	1.0342	1.0342	1.0342	1.0342
Total Losses							
I	Total Loss Factor = G x H	1.0611	1.0591	1.0592	1.0642	1.0603	1.0608

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).

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Forecasted Commodity Pri Table 1: Average RPP Supply Cost Summary*

Forecasted Commodity Price		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

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

[illegible]

Class A - non-RPP Global Adjustment					2021 Test Year				
Customer		Revenue	Expense		kWh Volume		Hist. Avg GA/kWh ***	Amount	
General Service 50-999kW		4035	4707		4,953,670		\$	0.0785	\$388,644
General Service 1000-4999kW		4010	4707		45,366,330		\$	0.0785	\$3,559,251
		4010	4707						
					50,320,000				\$3,947,895

Class B - non-RPP Global Adjustment					2021 Test Year					
Customer		Revenue	Expense							Amount
Class Name	UoM	USA #	USA #			Class B Non-RPP Volume			GA Rate/kWh	
Residential	kWh	4006	4707			899,639			\$ 0.10694	\$96,207
General Service <50kW	kWh	4010	4707			2,406,032			\$ 0.10694	\$257,301
General Service 50-999kW	kWh	4035	4707			13,015,570			\$ 0.10694	\$1,391,885
General Service 1000-4999kW	kWh	4010	4707			0			\$ 0.10694	\$0
Unmetered Scattered Load	kWh	4025	4707			1,041			\$ 0.10694	\$111
Sentinel Lighting	kWh	4025	4707			2,400			\$ 0.10694	\$257
Street Lights	kWh	4025	4707			243,800			\$ 0.10694	\$26,072
	kWh	4025	4707			0			\$ 0.10694	\$0
Total Volume						16,568,482				
TOTAL										\$1,771,833

*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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- Volumes for Electricity Commodity and Global Adjustment non-RPP in kWh
- All Volume should be loss adjusted with the exception of:
 - Volume for Electricity Commodity, Wholesale Market Services, Class A and B should loss adjusted less WMP
 - Low Voltage Charges - No loss adjustment for kWh

Date: 30-Oct-20

		2021 Test Year	RPP		2021 Test Year	non-RPP		Total
		Volume	Rate	\$	Volume	Rate	\$	\$
<i>Electricity Commodity</i>	Units							
Class per Load Forecast				-				
Residential	kWh	27,214,066		3,484,217	899,639		18,074	
General Service <50kW	kWh	9,745,646		1,247,735	2,406,032		48,337	
General Service 50-999kW	kWh	1,864,358		238,694	17,969,240		361,002	
General Service 1000-4999kW	kWh				45,366,330		911,410	
Unmetered Scattered Load	kWh	5,630		721	1,041		21	
Sentinel Lighting	kWh	18,469		2,365	2,400		48	
Street Lights	kWh				243,800		4,898	
	0 kWh							
SUB-TOTAL		38,848,169		4,973,731	66,888,481		1,343,790	\$ 6,317,521

CHECK
\$0.00

		Volume	Rate	\$	Volume	Rate	\$	Total
<i>Global Adjustment non-RPP</i>	Units							
Class per Load Forecast				0			96,207	
Residential	kwh			0			257,301	
General Service <50kW	kwh			0			1,780,529	
General Service 50-999kW	kwh			0			3,559,251	
General Service 1000-4999kW	kwh			0			111	
Unmetered Scattered Load	kwh			0			257	
Sentinel Lighting	kwh			0			26,072	
Street Lights	kwh			0				
	kwh			0			5,719,728	\$ 5,719,728
SUB-TOTAL				0				

CHECK
\$0.00

		Volume	Rate	\$	Volume	Rate	\$	Total
<i>Transmission - Network</i>	Units							
Class per Load Forecast								
Residential	kWh	27,214,066	0.0067	182,902	899,639	0.0067	6,046	
General Service <50kW	kWh	9,745,646	0.0062	60,683	2,406,032	0.0062	14,982	
General Service 50-999kW	kW	4,928	2.6024	12,824	47,497	2.6024	123,604	
General Service 1000-4999kW	kW	-	2.7641	-	92,890	2.7641	256,753	
Unmetered Scattered Load	kWh	5,630	0.0062	35	1,041	0.0062	6	
Sentinel Lighting	kW	48	1.9724	96	6	1.9724	12	
Street Lights	kW	-	1.9625	-	632	1.9625	1,241	
SUB-TOTAL				256,541			402,645	659,186

		Volume	Rate	\$	Volume	Rate	\$	Total
<i>Transmission - Connection</i>	Units							
Class per Load Forecast								
Residential	kWh	27,214,066	0.0060	162,225	899,639	0.0060	5,363	
General Service <50kW	kWh	9,745,646	0.0049	47,902	2,406,032	0.0049	11,826	
General Service 50-999kW	kW	4,928	2.0154	9,932	47,497	2.0154	95,723	
General Service 1000-4999kW	kW	-	2.2096	-	92,890	2.2096	205,246	
Unmetered Scattered Load	kWh	5,630	0.0049	28	1,041	0.0049	5	
Sentinel Lighting	kW	48	1.5907	77	6	1.5907	10	
Street Lights	kW	-	1.5584	-	632	1.5584	986	
SUB-TOTAL				220,164			319,160	539,323

		Volume	Rate	\$	Volume	Rate	\$	Total
<i>Wholesale Market Service</i>	Units							
Class per Load Forecast								
Residential	kWh	27,214,066	0.0030	81,642	899,639	0.0030	2,699	
General Service <50kW	kWh	9,745,646	0.0030	29,237	2,406,032	0.0030	7,218	
General Service 50-999kW	kWh	1,864,358	0.0030	5,593	17,969,240	0.0030	53,908	
General Service 1000-4999kW	kWh	-	0.0030	-	45,365,064	0.0030	136,095	
Unmetered Scattered Load	kWh	5,630	0.0030	17	1,041	0.0030	3	
Sentinel Lighting	kWh	18,469	0.0030	55	2,400	0.0030	7	
Street Lights	kWh	-	0.0030	-	243,800	0.0030	731	
SUB-TOTAL				116,545			200,662	317,206

		Volume	Rate	\$	Volume	Rate	\$	Total
<i>Class A CBR</i>	Units							
Class per Load Forecast								
Residential				-			-	
General Service <50kW				-			-	
General Service 50-999kW				-	4,953,670	0.0002	1,158	
General Service 1000-4999kW				-	45,366,330	0.0002	10,606	
Unmetered Scattered Load				-			-	
Sentinel Lighting				-			-	
Street Lights				-			-	
SUB-TOTAL				-			11,765	11,765

<i>Class B CBR</i>									
Class per Load Forecast	Units	Volume	Rate	\$	Volume	Rate	\$	Total	
Residential	kWh	27,214,066	0.0004	10,886	899,639	0.0004	360		
General Service <50kW	kWh	9,745,646	0.0004	3,898	2,406,032	0.0004	962		
General Service 50-999kW	kWh	1,864,358	0.0004	746	13,015,570	0.0004	5,206		
General Service 1000-4999kW	kWh	-	0.0004	-	-	0.0004	-		
Unmetered Scattered Load	kWh	5,630	0.0004	2	1,041	0.0004	0		
Sentinel Lighting	kWh	18,469	0.0004	7	2,400	0.0004	1		
Street Lights	kWh	-	0.0004	-	243,800	0.0004	98		
SUB-TOTAL				15,539			6,627	22,167	
<i>RRRP</i>									
Class per Load Forecast	Units	Volume	Rate	\$	Volume	Rate	\$	Total	
Residential	kWh	27,214,066	0.0005	13,607	899,639	0.0005	450		
General Service <50kW	kWh	9,745,646	0.0005	4,873	2,406,032	0.0005	1,203		
General Service 50-999kW	kWh	1,864,358	0.0005	932	17,969,240	0.0005	8,985		
General Service 1000-4999kW	kWh	-	0.0005	-	45,365,064	0.0005	22,683		
Unmetered Scattered Load	kWh	5,630	0.0005	3	1,041	0.0005	1		
Sentinel Lighting	kWh	18,469	0.0005	9	2,400	0.0005	1		
Street Lights	kWh	-	0.0005	-	243,800	0.0005	122		
SUB-TOTAL				19,424			33,444	52,868	
<i>Low Voltage - No TLF adjustment</i>									
Class per Load Forecast	Units	Volume	Rate	\$	Volume	Rate	\$	Total	
Residential	kWh	25,655,001	0.0043	110316.505	848,099	0.0043	3646.826611		
General Service <50kW	kWh	9,187,329	0.0036	33074.38326	2,268,193	0.0036	8165.496116		
General Service 50-999kW	kW	4,928	1.3764	6782.801008	47,497	1.3764	65374.65652		
General Service 1000-4999kW	kW	-	1.5090	0	92,890	1.5090	140170.5856		
Unmetered Scattered Load	kWh	5,307	0.0036	19.1054592	981	0.0036	3.5313408		
Sentinel Lighting	kW	48	1.0863	52.63883934	6	1.0863	6.840075169		
Street Lights	kW	-	1.0643	0	632	1.0643	673.1399496		
							0		
SUB-TOTAL				150,245			218,041	368,287	
<i>Smart Meter Entity Charge</i>									
Class per Load Forecast	Units	Customers	Rate	\$	Customers	Rate	\$	Total	
Residential		3,328	0.57	22,766			0		
General Service <50kW		469	0.57	3,208			0		
				-			0		
SUB-TOTAL				25,974			0	25,974	
SUB- TOTAL				5,778,163			8,255,861	14,034,024	
OER CREDIT	31.80%			(1,837,456)			0	(1,837,456)	
TOTAL				3,940,707			8,255,861	12,196,568	

3. The OER 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.

4. 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	\$ 6,317,521
4707- Global Adjustment	\$ 5,719,728
4708-Regulatory Charges	\$ 404,005 (sum of WMS, CBR and RRRP)
4714-Charges-NW	\$ 659,186
4716-Charges-CN	\$ 539,323
4750-Charges-LV	\$ 368,287
4751-IESO SME	\$ 25,974
Misc A/R or A/P	\$ (1,837,456)
TOTAL	\$ 12,196,568