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

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

| Reporting Basis | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 Bridge Year | 2021 Rebasing Year |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | CGAAP | MIFRS | MIFRS | MIFR | MIFRS | MIFRS | MIFRS | MIFRS |
| | Actual | Actual | Actual | Actual | Actual | Actual | Forecast | Forecast |
| | | | | | | \$ | \$ | |
| PP&E Values under CGAAP | | | | | | | | |
| Opening net PP&E - Note 1 | 105,488,001 | 107,736,451 | 112,493,613 | 114,798,331 | 118,172,262 | 123,626,574 | 121,336,809 | 124,987,641 |
| Net Additions - Note 4 | 6,778,535 | 10,326,803 | 7,818,868 | 8,846,798 | 12,284,455 | -1,637,837 | 10,501,191 | 16,181,847 |
| Net Depreciation (amounts should be negative) - Note 4 | -4,530,086 | -5,569,640 | -5,514,150 | -5,472,867 | -6,830,143 | -651,928 | -6,850,359 | -7,233,636 |
| Closing net PP&E (1) | 107,736,451 | 112,493,613 | 114,798,331 | 118,172,262 | 123,626,574 | 121,336,809 | 124,987,641 | 133,935,852 |
| PP&E Values under MIFRS (Starts from 2014, the transition year) | | | | | | | | |
| Opening net PP&E - Note 1 | 105,488,001 | 107,736,451 | 112,355,315 | 114,627,012 | 117,979,543 | 123,101,720 | 120,741,692 | 124,266,855 |
| Net Additions - Note 4 | 6,778,535 | 10,018,556 | 7,756,916 | 8,766,731 | 11,532,983 | -1,829,979 | 10,118,736 | 16,097,640 |
| Net Depreciation (amounts should be negative) - Note 4 | -4,530,086 | -5,399,692 | -5,485,218 | -5,414,200 | -6,410,807 | -530,048 | -6,593,572 | -7,177,098 |
| Closing net PP&E (2) | 107,736,451 | 112,355,315 | 114,627,012 | 117,979,543 | 123,101,720 | 120,741,692 | 124,266,855 | 133,187,397 |
| Difference in Closing net PP&E, former CGAAP vs. revised CGAAP | 0 | 138,299 | 171,319 | 192,720 | 524,855 | 595,117 | 720,785 | 748,454 |

Effect on Deferral and Variance Account Rate Riders

| | |
|--|----------------|
| Closing balance in Account 1575 | 748,454 |
| Return on Rate Base Associated with Account 1575 balance at WACC - Note 2 | 81,007 |
| Amount included in Deferral and Variance Account Rate Rider Calculation | 829,462 |

| | |
|--|-------|
| WACC | 5.41% |
| # of years of rate rider disposition period | 2 |

Notes:

- For an applicant that adopted IFRS on January 1, 2015, the PP&E values as of January 1, 2014 under both CGAAP and MIFRS should be the same.
- Return on rate base associated with deferred balance is calculated as:
 the deferral account closing balance as of 2017 x WACC X # of years of rate rider disposition period
 * Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.
- The PP&E deferral account is cleared by including the total balance in the deferral and variance account rate rider calculation.
- Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.

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**Appendix 2-YA
 One-Time Incremental IFRS Transition Costs**

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

| Nature of One-Time Incremental IFRS Transition Costs ¹ | Audited Actual Costs Incurred | Audited Actual Costs Incurred | Audited Actual Costs Incurred | Audited Actual Costs Incurred | Audited Actual Costs Incurred | Audited Carrying Charges | Forecasted Costs | Forecasted Costs | Carrying Charges January 1, 2017 to April 30, 2021 | Total Costs and Carrying Charges |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|--------------------------|-------------------|-------------------|--|----------------------------------|
| | 2012 and prior | 2013 | 2014 | 2015 | 2016 ³ | To December 31, 2016 | 2017 ³ | 2018 ³ | | |
| Professional accounting fees | \$ 127,488 | | | \$ 11,937 | \$ 40,000 | \$ 12,916 | | | \$ 12,326 | \$ 204,667 |
| Professional legal fees | | | | | | | | | | \$ - |
| Salaries, wages and benefits of staff added to support the transition to IFRS | \$ 94,377 | | | | | \$ 6,794 | | | \$ 6,483 | \$ 107,654 |
| Associated staff training and development costs | \$ 1,196 | | | | | \$ 86 | | | \$ 82 | \$ 1,364 |
| Costs related to system upgrades, or replacements or changes where IFRS was the major reason for conversion | | | | | | | | | | \$ - |
| Other | \$ 13,078 | | | | | \$ 941 | | | \$ 898 | \$ 14,918 |
| | | | | | | | | | | \$ - |
| | | | | | | | | | | \$ - |
| | | | | | | | | | | \$ - |
| Amounts, if any, included in previous Board approved rates (amounts should be negative) ² | | | | | | | | | | \$ - |
| | | | | | | | | | | \$ - |
| Insert description of additional item(s) and new rows if needed. | | | | | | | | | | \$ - |
| Total | \$ 236,139 | \$ - | | \$ 11,937 | \$ 40,000 | \$ 20,737 | | \$ - | \$ 19,790 | \$ 328,603 |

- Note:**
- The Deferred IFRS Transition Costs Account and the IFRS Transition Costs Variance Account are exclusively for necessary, incremental transition costs and shall not include ongoing IFRS compliance costs or impacts arising from adopting accounting policy changes that reflect income. The incremental costs in these accounts shall not include costs related to system upgrades, or replacements or changes where IFRS was not the major reason for conversion. In addition, incremental IFRS costs shall not include capital assets or expenditures.
 - If there were any amounts approved in previous Board approved rates, please state the EB #:
 - Any forecasted One-time costs past 2015 should be fully explained in the application, since distributors were required to adopt IFRS or an alternative accounting standard by January 1, 2015.