Ontario Energy Board

Chapter 2 Appendices
Filing Requirements for Electricity Distribution Rate Applications

Version 1.0 (2021)

Utility Name	Wellington North Power Inc.
Assigned EB Number	EB-2020-0061
Name of Contact and Title	Richard Bucknall, Regulatory Manager
Phone Number	519-323-1710
Email Address	rbucknall@wellingtonnorthpower.com
Test Year	2021
Bridge Year	2020
Last Rebasing Year	2016
Identify the accounting standard used for the test year	MIFRS
Did Wellington North Power Inc. update its depreciation and capitalization policies?	No
Is Wellington North Power Inc. applying for cost recovery for the test and/or future year(s) for Green Energy initiatives?	No
Is Wellington North Power Inc. an embedded distributor?	Yes

Notes

Pale green cells represent input cells.

Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.

White cells contain fixed values, automatically generated values or formulae.

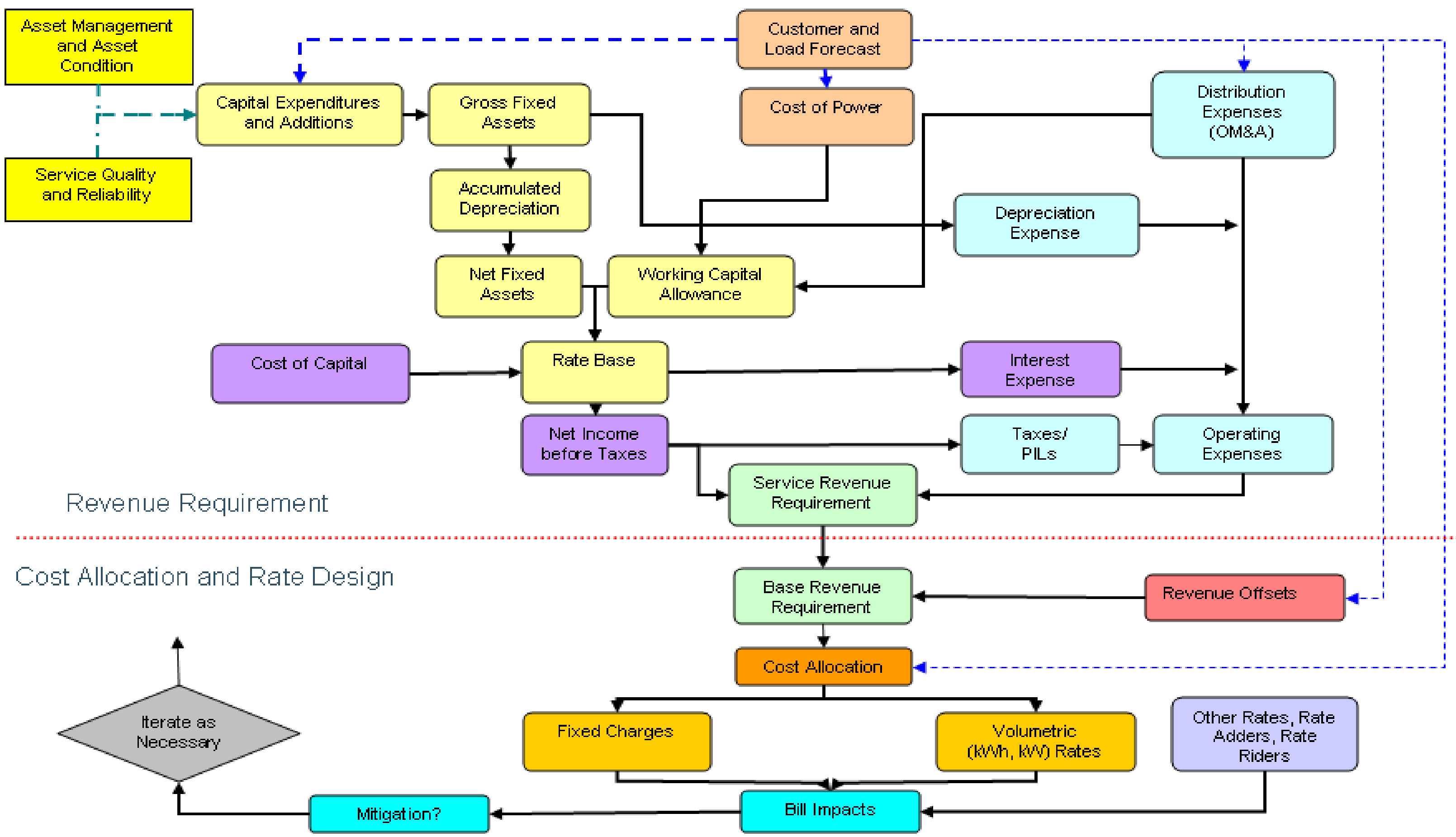
Ontario Energy Board

Chapter 2 Appendices
Filing Requirements for Electricity Distribution Rate Applications

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

Cost of Service Rate Application Schematic

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



List of Key References

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

Cost of Service Applications – Key References

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

- *Report of the Board on Transition to International Financial Reporting Standards (EB-2008-0408) - July 28, 2009*, outlined in section 2.3.5 below;
- *Addendum to Report of the Board EB-2008-0408 - Implementing International Financial Reporting Standards in an Incentive Rate Mechanism Environment - June 13, 2011*;
- The Board's *Accounting Procedures Handbook* (APH) and Uniform System of Accounts (USoA), any subsequent updates and Frequently Asked Questions;
- *Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR) - July 31, 2009*;
- *Asset Depreciation Study for Use by Electricity Distributors* (EB-2010-0178), (the Kinectrics Report), July 8, 2010;
- Board letter of July 17, 2012, providing regulatory accounting policy direction regarding changes to depreciation expense and capitalization policies in 2012 and 2013;
- Board letter of June 25, 2013, providing accounting policy changes for Accounts 1575 and 1576 effective in the 2014 cost of service rate application and subsequent rate years;
- *Report of the Board - Performance Measurement for Electricity Distributors: A Scorecard Approach - March 5, 2014*;
- *Report of the Board: Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors - corrected December 4, 2013*;
- *Report of the Ontario Energy Board on Regulatory Treatment of Pension and Other Post-employment Benefits (OPEBs) Costs* (EB-2015-0040), September 14, 2017
- Accounting Guidance related to Accounts 1588 RSVA Power, and 1589 RSVA Global Adjustment

Capital Funding Options:

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

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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

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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 Domville 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 Treatement 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 & Accessibilty 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.

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TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

Appendix 2-AB

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

First year of Forecast Period:

2021

CATEGORY	Historical Period (previous plan[1] & actual)															Forecast Period (planned)				
	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		%	$ '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	- 20	- 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 new services than planned; System Renewal: 3 additional transfomers 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 quotation process it was deemed that delivery would not be until 2020 with a cost closer to $325,000. WNP also had a planned

Notes on Plan vs. Actual variance trends for individual expenditure categories

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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.

[2015-2018] Annual Spring/Fall Fairs in the communities of Arthur and Mount Forest	Conservation and usage reduction for small business and residential customers, Customer Connect, billing queries and Electrical Safety awareness	General awareness of conservation activities and programs as well as electrical safety. In 2019, WNP did not set-up a booth at the Fairs because the CDM energy conservation initiative was to be centrally delivered by the IESO and not the LDC.
Regional Planning Engagements	a) WNP is invited to participate in IESO regional planning meetings b) Meetings with Hydro One	a) To date, there are no regional planned projects that affect WNP b) WNP and Hydro One meet as and when required to address any issues. For example, WNP worked with Hydro One on a 2nd-line feeder to Mount Forest proposal to address current capacity limitations as well as reliability concerns.
Customer Education literature	WNP publishes advertisements and includes bill inserts regarding energy conservation, electrical safety and financial assistance programs available	WNP publishes advertisements in the local newspaper, the "Wellington Advertiser" as this newspaper is available across the County and is "free" The LDC actively uses social media (Twitter and Facebook) to promote financial assistance programs, share information and provide updates regarding unplanned power outages.
Social Media	During a power outage, customers want updated information about restoration times. WNP introduced social media (Twitter and Facebook) and provide real-time updates of outages, promotion of electrical safety, energy conservation and events that the LDC will be attending	The LDC has received positive customers feedback regarding notification of power outages and restoration times via social media
Chamber of Commerce	WNP attends the Chamber of Commerce meetings as and when invited to listen to businesses concerns about hydro and present information. For example, WNP has presented information to the Arthur Chamber of Commerce to address concerns about power outages as a result of ice storms in March of that year	WNP attends Chamber of Commerce meetings as and when invited.
[2018] Open House	In 2018, WNP replaced one of municipal substations, MS3, which is located near a residential neighbourhood. The utility hosted an “Open-House” in April 2018, inviting 46 residents who lived close to the construction site as an opportunity to: • Provide details of why the substation is being replaced and what it entails (i.e. decommissioning of the “old” substation, removal of parts, delivery and assembly of “new” substation. • Share traffic plan: WNP worked with the Township to create a traffic plan to minimize congestion, work and noise as heavy equipment and materials are delivered to the works site. • Meet the Operations team as well as the engineering contractor and ask questions. Eight residents attended the “Open House” and appreciated WNP’s efforts to share its traffic plans to minimize noise and disruption during the construction period.	Residents who attended the meeting were introduced to the CEO/President who explained the traffic plan and addressed questions raised. Customers were provided with work contact details of the CEO/President should customers have complaints or concerns.
Industrial and Commercial consumer interaction	If there is a power outage (even a momentarily interruption) Industrial and Commercial customers can contact the CEO/President on his cell. The CEO/President maintains personal contact with these customers advising of updates and progress. The CEO/President also personally meets with these customers periodically throughout the year to discuss matters including sharing of information regarding changing their shift patterns, expansion, reduction and demand capacity requirements	Industrial and Commercial customer appreciate the accessibility to knowledgeable WNP staff who take action and support their requirements. WNP has worked with intensive energy users to understand their future energy demands and provided updated demand forecast data to Hydro One to explore opportunities. in 2016, Hydro One and WNP completed construction and energization of a 2nd line feeder with support from industrial/commercial customers to ensure their is capacity to meet future demand requirements.
In preparing for its’ Cost of Service rate application, in Quarter 4 of 2019, WNP conducted Customer Surveys inviting Residential, Small Business and Industrial & Commercial customers to provide feedback	Included questions concerning satisfaction, LDC trust, capital investment and prioritization; effectiveness during power outages. Provided a good insight into customer's opinions concerning investment planning priorities which have been factored into WNP's 2020 DSP	From the collated responses the top “high priority” statements for investment prioritization are: 1st - “Maintaining and upgrading equipment” - 76% of all respondents; 2nd - “Reducing response time to outages” - 68% of all respondents; 3rd -“Having an on-line outage map” - 54% all respondents. Joint 4th - “Investing more in the electricity grid” - 42% of all respondents; and Joint 4th - “Investing more in tree-trimming” - 42% of all respondents. WNP has used this feedback to help shape its DSP and 5-year capital investment plan.

General Instructions to MIFRS Appendices
Types of Schedules to File

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

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

			Reflecting Accounting Policy Changes in Current Application		Reflected Accounting Policy Changes in Prior Application[3]	Rebased under MIFRS in Prior Application[3]
			Accounting Policy Changes in 2012 and Adopted IFRS in 2015	Accounting Policy Changes in 2013 and Adopted IFRS in 2015	Adopted IFRS in 2015	IFRS Since 2015
	2021	Test	MIFRS	MIFRS	MIFRS	MIFRS
Information to be filed in 2019 CoS Application	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.

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Appendix 2-BA
Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year 2021

CCA Class [2]	OEB Account [3]	Description [3]	Cost: Opening Balance	Cost: Additions [4]	Cost: Disposals [6]	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals [6]	Accumulated Depreciation: Closing Balance	Net Book Value
	1609	Capital Contributions Paid	$ 838,765	$ -	$ -	$ 838,765	$ 150,978	$ 33,551	$ -	$ 184,528	$ 654,237
12	1611	Computer Software (Formally known as Account 1925)	$ 374,935	$ 53,000	$ -	$ 427,935	$ 279,964	$ 37,677	$ -	$ 317,641	$ 110,294
CEC	1612	Land Rights (Formally 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 Fixture/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	$ 404	$ 58	$ -	$ 461	$ 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 Fixture/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	1815	Transformer Station Equipment >50 kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1820	Sub Stations Power - Overall	$ 1,173,067	$ -	$ -	$ 1,173,067	$ 131,748	$ 27,394	$ -	$ 159,142	$ 1,013,925
47	1820	Sub Stations Power - Bushing	$ 27,469	$ -	$ -	$ 27,469	$ 8,492	$ 1,509	$ -	$ 10,001	$ 17,468
47	1820	Sub Stations Power - Tap Changer	$ 32,006	$ -	$ -	$ 32,006	$ 15,628	$ 2,097	$ -	$ 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	$ 19,720	$ -	$ 86,144	$ 879,308
47	1820	Sub Stations - Rigid Busbars	$ 17,731	$ -	$ -	$ 17,731	$ 2,959	$ 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	$ 2,994	$ -	$ 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 - Reclosers	$ 304,704	$ -	$ -	$ 304,704	$ 39,572	$ 7,914	$ -	$ 47,486	$ 257,218
47	1840	U/G Conduit-Concret encased duct banks	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1840	U/G Conduit-Ducts	$ 861	$ -	$ -	$ 861	$ 125	$ 18	$ -	$ 142	$ 719
47	1840	U/G 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 Transformers - Overhead	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1850	Distribution Transformers - Inventory	$ 146,973	$ -	$ -	$ 146,973	$ 1,837	$ 3,674	$ -	$ 5,511	$ 141,462
47	1850	Distribution Transformers - UG Pad-Mounted Trans	$ 568,168	$ 40,000	$ -	$ 608,168	$ 111,427	$ 19,244	$ -	$ 130,671	$ 477,497
47	1850	Distribution Transformers - OH Trans & Voltage Reg	$ 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 - OH 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	$ 320,406	$ 70,250	$ -	$ 390,656	$ 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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	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	$ 401,833	$ 110,000	$ -	$ 511,833	$ 276,096	$ 46,772	$ -	$ 322,869	$ 188,964
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	Communications Equipment	$ 23,244	$ -	$ -	$ 23,244	$ 21,728	$ 1,457	$ -	$ 23,185	$ 59
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[5]	-$ 479,496	-$ 30,000	$ -	-$ 509,496	-$ 60,921	-$ 13,500	$ -	-$ 74,421	-$ 435,075
	2005	Property Under Finance Lease7	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		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[6]									
		Total						**$ 587,282**			

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

2021 1508 - Incremental Capital Assets (2018 MS3 Substation) **Year** **2021**

CCA Class [2]	OEB Account [3]	Description [3]	Cost: Opening Balance	Cost: Additions [4]	Cost: Disposals [6]	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals [6]	Accumulated Depreciation: Closing Balance	Net Book Value
47	1508-1500-508-501	Sub Stations Power - Overall	$ 402,938	($402,938)		$ -	$ 22,385		($22,385)	$ -	$ -
47	1508-1500-508-502	Sub Stations Power - Bushing	$ -	$0		$ -	$ -		$0	$ -	$ -
47	1508-1500-508-503	Sub Stations Power - Tap Changer	$ -	$0		$ -	$ -		$0	$ -	$ -
47	1508-1500-508-504	Sub Stations Switchgear - Overall	$ 231,666	($231,666)		$ -	$ 14,479		($14,479)	$ -	$ -
47	1508-1500-508-505	Sub Stations - Station Switch	$ 682,029	($682,029)		$ -	$ 34,101		($34,101)	$ -	$ -
47	1508-1500-508-506	Sub Stations - Rigid Busbars	$ -	$0		$ -	$ -		$0	$ -	$ -
47	1508-1500-508-507	Sub Stations - Steel Structure	$ 163,086	($163,086)		$ -	$ 8,154		($8,154)	$ -	$ -
47	1508-1500-508-508	Sub Stations - Fence	$ 36,241	($36,241)		$ -	$ 3,624		($3,624)	$ -	$ -
47	1508-1500-508-509	Poles Towers & Fixtures - Wood	$ 54,449	($54,449)		$ -	$ 2,847		($2,847)	$ -	$ -
47	1508-1500-508-510	O/H Conductors & Devices - Conductors	$ 36,259	($36,259)		$ -	$ 1,511		($1,511)	$ -	$ -
47	1508-1500-508-511	U/G Conductors & Devices	$ 5,780	($5,780)		$ -	$ 361		($361)	$ -	$ -
47	1508-1500-508-512	Reg - ICE Stn Services	$ 54,445	($54,445)		$ -	$ 3,403		($3,403)	$ -	$ -
47	1508-1500-508-513	SCADA	$ 26,000	($26,000)		$ -	$ 6,500		($6,500)	$ -	$ -
		Total	**$ 1,692,893**	**($1,692,893)**	**$ -**			**$ -**	**($97,366)**		**$ -**

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

Parent*	#	Asset Details: Category| Component | Type			Useful Life: MIN UL	TUL	MAX UL	USoA Account Number	USoA Account Description	Current: Years	Current: Rate	Proposed: Years	Proposed: Rate	Outside Range of Min, Max TUL?: 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
	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							
TS & MS	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
	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
	23	Steel Structure			35	50	90	1820	Distribution Station Equipment	50	2%	50	2%	No	No
UG	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 Tranformers	Overall		20	35	50								
			Protector		20	35	40								
	34	Pad-Mounted Transformers			25	40	45	1850	Line Transformers	40	3%	40	3%	No	No
	35	Submersible/Vault Transformers			25	35	45	1850	Line Transformers	35	3%	35	3%	No	No
	36	UG Foundation			35	55	70	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
S	43	Remote SCADA			15	20	30								

Table F-2 from Kinetrics Report[1]

#	Asset Details: Category| Component | Type		Useful Life Range		USoA Account Number	USoA Account Description	Current: Years	Current: Rate	Proposed: Years	Proposed: Rate	Outside Range of Min, Max TUL?: 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
		Vans	5	10	1930	Transportation Equipment	5	20%	5	20%	No	No
3	Administrative Buildings		50	75	200/201	Building & Fixtures	60	2%	60	2%	No	No
4	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 MIFRS for the first time	This appendix must be completed for 2014 to the test year. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to the test year is to be completed under MIFRS (2014 if changes to MIFRS are material).		
Already rebased under MIFRS in a prior rate application	This appendix must be completed under MIFRS for each year for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.	2016	MIFRS

2016

		Book Values							Service Lives				Depreciation Expense					
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 [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1609	Capital Contributions Paid	$ -	$ -	$ -	$ -		$ -	$ 838,765	25.00	4.00%	25.00	4.00%	$ -	$ -	$ 16,775	$ 16,775	$ 16,775	-$ 0
1611	Computer Software (Formally known as Account 1925)	$ 236,661	$ 211,456	$ 25,205	$ 32,964	$0	$ 32,964	$ 68,353	2.70	37.04%	5.00	20.00%	$ 9,335	$ 6,593	$ 6,835	$ 22,763	$ 23,901	$ 1,137
1612	Land Rights (Formally known as Account 1906)	$ 19,240	$ -	$ 19,240	$9,411		$ 9,411	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 41,988	$ -	$ 41,988		$0	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings & Fixtures - MF Building	$ 176,972		$ 176,972	$ 35,510	$0	$ 35,510	$ -	34.50	2.90%	60.00	1.67%	$ 5,130	$ 592	$ -	$ 5,721	$ 4,427	-$ 1,294
1808	Buildings & Fixtures - MF Fence/Parking/Roof	$ 34,682	$ -	$ 34,682	$4,250	$0	$ 4,250	$ -	20.50	4.88%	25.00	4.00%	$ 1,692	$ 170	$ -	$ 1,862	$ 1,865	$ 3
1808	Buildings & Fixtures - MF Fixture/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
1808	Buildings & Fixtures - MF HVAC/Plumbing/Comm	$ 17,683	$ -	$ 17,683	$ 3,597	$0	$ 3,597	$ -	11.60	8.62%	15.00	6.67%	$ 1,524	$ 240	$ -	$ 1,764	$ 1,756	-$ 8
1808	Buildings & Fixtures - AR Building	$ 3,421	$ -	$ 3,421		$0	$ -	$ -	45.50	2.20%	60.00	1.67%	$ 75	$ -	$ -	$ 75	$ 58	-$ 18
1808	Buildings & Fixtures - AR Fence/Parking/Roof	$ 10,882	$ -	$ 10,882		$0	$ -	$ -	21.00	4.76%	25.00	4.00%	$ 518	$ -	$ -	$ 518	$ 518	$ 0
1808	Buildings & Fixtures - E.S. Shed Building	$ 32,500	$ -	$ 32,500		$0	$ -	$ -	49.50	2.02%	60.00	1.67%	$ 657	$ -	$ -	$ 657	$ 616	-$ 41
1808	Buildings & Fixtures - E.S. Shed Fixture/Flooring	$ 2,169	$ -	$ 2,169		$0	$ -	$ -	4.00	25.00%	15.00	6.67%	$ 542	$ -	$ -	$ 542	$ 542	$ 0
1808	Buildings & Fixtures - E.S. Shed Fence/Parking/Roof	$ 1,067	$ -	$ 1,067		$0	$ -	$ -	15.00	6.67%	25.00	4.00%	$ 71	$ -	$ -	$ 71	$ 71	$ 0
1808	Buildings & Fixtures - W.S. Shed	$ -	$ -	$ -		$0	$ -	$ -	60.00	1.67%	60.00	1.67%	$ -	$ -	$ -	$ -	$ -	$ -
1810	Leasehold Improvements	$ -	$ -	$ -		$0	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -	$ -	$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Sub Stations Power - Overall	$ 166,847	$ 1,459	$ 165,388	$598,276	$0	$ 598,276	$ -	33.00	3.03%	45.00	2.22%	$ 5,012	$ 13,295	$ -	$ 18,307	$ 18,296	-$ 11
1820	Sub Stations Power - Bushing	$ 10,876	$ -	$ 10,876		$0	$ -	$ 16,593	16.00	6.25%	20.00	5.00%	$ 680	$ -	$ 415	$ 1,095	$ 1,095	$ 0
1820	Sub Stations Power - Tap Changer	$ 32,006	$ -	$ 32,006		$0	$ -	$ -	15.50	6.45%	30.00	3.33%	$ 2,065	$ -	$ -	$ 2,065	$ 2,097	$ 32
1820	Sub Stations Switchgear - 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
1820	Sub Stations - Station Switch	$ 35,228	$ -	$ 35,228	$ 248,194	$0	$ 248,194	$ -	32.00	3.13%	50.00	2.00%	$ 1,101	$ 4,964	$ -	$ 6,065	$ 6,080	$ 15
1820	Sub Stations - Rigid Busbars	$ 17,731	$ -	$ 17,731		$0	$ -	$ -	41.00	2.44%	55.00	1.82%	$ 432	$ -	$ -	$ 432	$ 423	-$ 10
1820	Sub Stations - Steel Structure	$ 17,614	$ -	$ 17,614	$ 43,889	$0	$ 43,889	$ -	34.50	2.90%	50.00	2.00%	$ 511	$ 878	$ -	$ 1,388	$ 1,386	-$ 2
1820	Sub Stations - Fence	$ 13,631	$ -	$ 13,631	$ 51,712		$ 51,712	$ -	15.00	6.67%	20.00	5.00%	$ 909	$ 2,586	$ -	$ 3,494	$ 3,230	-$ 264
1825	Storage Battery Equipment	$ -	$ -	$ -		$0	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	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%	$ 49,009	$ 6,692	$ 2,517	$ 58,217	$ 56,969	-$ 1,249
1830	Poles Towers & Fixtures - Concrete	$ 167,725	$ 4,438	$ 163,287		$0	$ -	$ -	48.00	2.08%	60.00	1.67%	$ 3,402	$ -	$ -	$ 3,402	$ 2,994	-$ 408
1830	Poles Towers & Fixtures - Steel	$ 2,521	$ -	$ 2,521			$ -	$ -	50.00	2.00%	60.00	1.67%	$ 50	$ -	$ -	$ 50	$ 48	-$ 3
1830	Poles Towers & Fixtures - Switches	$ -	$ -	$ -	$ 19,878	$0	$ 19,878	$ 22,041	45.00	2.22%	45.00	2.22%	$ -	$ 442	$ 245	$ 687	$ 687	-$ 0
1835	O/H Conductors & Devices - Conductors	$ 454,673	$ 719	$ 453,954	$ 140,205	$0	$ 140,205	$ 128,280	50.00	2.00%	60.00	1.67%	$ 9,079	$ 2,337	$ 1,069	$ 12,485	$ 12,304	-$ 181
1835	O/H Conductors & Devices - Line Switch	$ 4,658	$ -	$ 4,658		$0	$ -	$ -	45.00	2.22%	45.00	2.22%	$ 104	$ -	$ -	$ 104	$ 104	$ 1
1835	O/H Conductors & Devices - Reclosers	$ -	$ -	$ -	$ 304,704	$0	$ 304,704	$ -	40.00	2.50%	40.00	2.50%	$ -	$ 7,618	$ -	$ 7,618	$ 7,914	$ 297
1840	U/G Conduit-Concret encased duct banks	$ -	$ -	$ -		$0	$ -	$ -	55.00	1.82%	55.00	1.82%	$ -	$ -	$ -	$ -	$ -	$ -
1840	U/G Conduit-Ducts	$ 861	$ -	$ 861		$0	$ -	$ -	50.00	2.00%	50.00	2.00%	$ 17	$ -	$ -	$ 17	$ 18	$ 1
1840	U/G Conduit-UG Foundations	$ -	$ -	$ -		$0	$ -	$ -	55.00	1.82%	55.00	1.82%	$ -	$ -	$ -	$ -	$ -	$ -
1845	Underground Conductors & Devices	$ 323,224	$ -	$ 323,224	$ 208,598	$0	$ 208,598	$ -	33.00	3.03%	40.00	2.50%	$ 9,795	$ 5,215	$ -	$ 15,010	$ 14,889	-$ 120
1850	Distribution Transformers - Overhead	$ -	$ -	$ -		$0	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1850	Distribution Transformers - Inventory	$ 158,535	$ -	$ 158,535	$ 38,417	$0	$ 38,417	$ 681	40.00	2.50%	40.00	2.50%	$ 3,963	$ 960	$ 9	$ 4,932	$ -	-$ 4,932
1850	Distribution Transformers - UG Pad-Mounted Trans	$ 437,846	$ -	$ 437,846	$ 31,892	$0	$ 31,892	$ 2,912	31.00	3.23%	40.00	2.50%	$ 14,124	$ 797	$ 36	$ 14,958	$ 15,556	$ 598
1850	Distribution Transformers - OH Trans & Voltage Reg	$ 321,955	$ -	$ 321,955	$ 116,305	$0	$ 116,305	$ 65,143	31.00	3.23%	40.00	2.50%	$ 10,386	$ 2,908	$ 814	$ 14,108	$ 15,739	$ 1,632
1855	Distribution Services - UG Secondary in Duct	$ 82,930	$ -	$ 82,930	$ 77,318	$0	$ 77,318	$ 7,164	51.00	1.96%	60.00	1.67%	$ 1,626	$ 1,289	$ 60	$ 2,974	$ 2,932	-$ 42
1855	Distribution Services - OH Conductors	$ 102,913	$ -	$ 102,913	$ 35,018	$0	$ 35,018	$ 27,740	33.00	3.03%	40.00	2.50%	$ 3,119	$ 875	$ 347	$ 4,341	$ 4,228	-$ 113
1860	Distribution Meters	$ -	$ -	$ -		$0	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1860	Distribution Meters - Inventory	$ 14,766	$ -	$ 14,766			$ -	$ -	12.00	8.33%	15.00	6.67%	$ 1,231	$ -	$ -	$ 1,231	$ 1,100	-$ 131
1860	Distribution Meters - Residential Energy Meters	$ -	$ -	$ -		$0	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1860	Distribution Meters - Ind/Com Energy Meters	$ 9,981	$ -	$ 9,981		$0	$ -	$ -	20.00	5.00%	25.00	4.00%	$ 499	$ -	$ -	$ 499	$ 494	-$ 5
1860	Distribution Meters - Wholesale Energy Meters	$ 71,394	$ -	$ 71,394		$0	$ -	$ 6,903	21.00	4.76%	30.00	3.33%	$ 3,400	$ -	$ 115	$ 3,515	$ 3,463	-$ 52
1860	Distribution Meters - Current & Potential Meters	$ 1,884	$ -	$ 1,884		$0	$ -	$ 51,506	25.00	4.00%	25.00	4.00%	$ 75	$ -	$ 1,030	$ 1,105	$ 1,107	$ 1
1860	Distribution Meters-Smart	$ 426,790	$ 27,224	$ 399,566	$ 52,137	$18,452	$ 33,685	$ 45,532	9.20	10.87%	15.00	6.67%	$ 43,431	$ 2,246	$ 1,518	$ 47,194	$ 46,562	-$ 633
1860	Distribution Meters-Smart-Repeaters	$ 240	$ -	$ 240		$0	$ -	$ -	5.00	20.00%	5.00	20.00%	$ 48	$ -	$ -	$ 48	$ -	-$ 48
1860	Distribution Meters-Smart-Data Collectors	$ 19,055	$ 19,055	-$ 0		$0	$ -	$ 997	5.00	20.00%	5.00	20.00%	-$ 0	$ -	$ 100	$ 100	$ 100	$ 0
1860	Distribution Meters-Stranded	$ 0	$ -	$ 0		$0	$ -	$ -	25.00	4.00%	25.00	4.00%	$ 0	$ -	$ -	$ 0	$ -	-$ 0
1860	Distribution Meters-Inventory	$ 47,566	$ -	$ 47,566	-$ 17,047		-$ 17,047	$ 1,867	15.00	6.67%	15.00	6.67%	$ 3,171	-$ 1,136	$ 62	$ 2,097	$ -	-$ 2,097
1905	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 (5 years)	$ 38,170	$ -	$ 38,170	$ 1,230	$0	$ 1,230	$ 482	10.00	10.00%	10.00	10.00%	$ 3,817	$ 123	$ 24	$ 3,964	$ 3,531	-$ 433
1920	Computer Equipment - Hardware	$ 148,916	$ 25,881	$ 123,035	$ 94,264	$2,618	$ 91,646	$ 9,574	4.60	21.74%	5.00	20.00%	$ 26,747	$ 18,329	$ 957	$ 46,033	$ 43,546	-$ 2,487
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -		$0	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -	$ -		$0	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1930	Transportation Equipment - Trucks and Buckets	$ 354,414	$ -	$ 354,414		$0	$ -	$ -	10.00	10.00%	10.00	10.00%	$ 35,441	$ -	$ -	$ 35,441	$ 37,441	$ 1,999
1930	Transportation Equipment - Trailers	$ 2,478	$ -	$ 2,478		$0	$ -	$ -	8.00	12.50%	8.00	12.50%	$ 310	$ -	$ -	$ 310	$ -	-$ 310
1930	Transportation Equipment - Pick-ups/Vans/Cars	$ 26,668	$ 26,668	-$ 0	$ 29,551		$ 29,551	$ -	5.00	20.00%	5.00	20.00%	-$ 0	$ 5,910	$ -	$ 5,910	$ 5,336	-$ 574
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	$ 4,585		$ 4,585	$ 11,109	10.00	10.00%	10.00	10.00%	$ 403	$ 458	$ 555	$ 1,417	$ 1,478	$ 61
1945	Measurement & Testing Equipment	$ -	$ -	$ -			$ -	$ -	10.00	10.00%	10.00	10.00%	$ -	$ -	$ -	$ -	$ -	$ -
1950	Power Operated Equipment	$ -	$ -	$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ 9,262	$ -	$ 9,262			$ -	$ 13,391	5.00	20.00%	5.00	20.00%	$ 1,852	$ -	$ 1,339	$ 3,191	$ 2,827	-$ 365
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ -	$ -	$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1970	Load Management Controls Customer Premises	$ -	$ -	$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises	$ -	$ -	$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 87,770	$ -	$ 87,770	$ 186,918		$ 186,918	$ -	6.50	15.38%	10.00	10.00%	$ 13,503	$ 18,692	$ -	$ 32,195	$ 32,719	$ 525
1985	Miscellaneous Fixed Assets	$ -	$ -	$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ -		$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants	$ -		$ -			$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2440	Deferred Revenue[5]	-$ 330,563		-$ 330,563	-$ 101,732		-$ 101,732	-$ 11,555	34.50	2.90%	45.00	2.22%	-$ 9,582	-$ 2,261	-$ 128	-$ 11,971	-$ 11,710	$ 261
2005	Property Under Finance Lease[7]	$ -		$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
	Total	**$ 5,802,179**	**$ 319,691**	**$ 5,482,488**	**$ 2,852,336**	**$ 21,070**	**$ 2,831,266**	**$ 1,533,990**					**$ 265,780**	**$ 109,868**	**$ 34,694**	**$ 410,343**	**$ 401,061**	**-$ 9,282**

2017		Book Values							Service Lives				Depreciation Expense					
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 [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1609	Capital Contributions Paid	$ -	$ -	$ -	$ 838,765		$ 838,765	$ -	25.00	4.00%	25.00	4.00%	$ -	$ 33,551	$ -	$ 33,551	$ 33,551	$ 0
1611	Computer Software (Formally known as Account 1925)	$ 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 (Formally known as Account 1906)	$ 19,240	$ -	$ 19,240	$ 9,411		$ 9,411	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 41,988	$ -	$ 41,988	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings & Fixtures - MF Building	$ 176,972	$ -	$ 176,972	$ 35,510		$ 35,510	$ 3,350	34.50	2.90%	60.00	1.67%	$ 5,130	$ 592	$ 28	$ 5,749	$ 4,455	-$ 1,294
1808	Buildings & Fixtures - MF Fence/Parking/Roof	$ 34,682	$ -	$ 34,682	$ 4,250		$ 4,250	$ 6,135	20.50	4.88%	25.00	4.00%	$ 1,692	$ 170	$ 123	$ 1,984	$ 1,987	$ 3
1808	Buildings & Fixtures - MF Fixture/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
1808	Buildings & Fixtures - MF 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
1808	Buildings & Fixtures - AR Building	$ 3,421	$ -	$ 3,421	$ -		$ -	$ -	45.50	2.20%	60.00	1.67%	$ 75	$ -	$ -	$ 75	$ 58	-$ 18
1808	Buildings & Fixtures - AR Fence/Parking/Roof	$ 10,882	$ -	$ 10,882	$ -		$ -	$ -	21.00	4.76%	25.00	4.00%	$ 518	$ -	$ -	$ 518	$ 518	$ 0
1808	Buildings & Fixtures - E.S. Shed Building	$ 32,500	$ -	$ 32,500	$ -		$ -	$ -	49.50	2.02%	60.00	1.67%	$ 657	$ -	$ -	$ 657	$ 616	-$ 41
1808	Buildings & Fixtures - E.S. Shed Fixture/Flooring	$ 2,169	$ -	$ 2,169	$ -		$ -	$ -	4.00	25.00%	15.00	6.67%	$ 542	$ -	$ -	$ 542	$ 542	$ 0
1808	Buildings & Fixtures - E.S. Shed Fence/Parking/Roof	$ 1,067	$ -	$ 1,067	$ -		$ -	$ -	15.00	6.67%	25.00	4.00%	$ 71	$ -	$ -	$ 71	$ 71	$ 0
1808	Buildings & Fixtures - W.S. Shed	$ -	$ -	$ -	$ -		$ -	$ -	60.00	1.67%	60.00	1.67%	$ -	$ -	$ -	$ -	$ -	$ -
1810	Leasehold Improvements	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Sub Stations Power - Overall	$ 166,847	$ 1,459	$ 165,388	$ 598,276		$ 598,276	$ 6,467	33.00	3.03%	45.00	2.22%	$ 5,012	$ 13,295	$ 72	$ 18,379	$ 18,368	-$ 11
1820	Sub Stations Power - Bushing	$ 10,876	$ -	$ 10,876	$ 16,593		$ 16,593	$ -	16.00	6.25%	20.00	5.00%	$ 680	$ 830	$ -	$ 1,509	$ 1,509	$ 0
1820	Sub Stations Power - Tap Changer	$ 32,006	$ -	$ 32,006	$ -		$ -	$ -	15.50	6.45%	30.00	3.33%	$ 2,065	$ -	$ -	$ 2,065	$ 2,097	$ 32
1820	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
1820	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
1820	Sub Stations - Rigid Busbars	$ 17,731	$ -	$ 17,731	$ -		$ -	$ -	41.00	2.44%	55.00	1.82%	$ 432	$ -	$ -	$ 432	$ 423	-$ 10
1820	Sub Stations - Steel Structure	$ 17,614	$ -	$ 17,614	$ 43,889		$ 43,889	$ -	34.50	2.90%	50.00	2.00%	$ 511	$ 878	$ -	$ 1,388	$ 1,386	-$ 2
1820	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
1825	Storage Battery Equipment	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles Towers & Fixtures - Wood	$ 1,816,106	$ 2,791	$ 1,813,315	$ 527,654		$ 527,654	$ 174,042	37.00	2.70%	45.00	2.22%	$ 49,009	$ 11,726	$ 1,934	$ 62,668	$ 61,315	-$ 1,353
1830	Poles Towers & Fixtures - Concrete	$ 167,725	$ 4,438	$ 163,287	$ -		$ -	$ -	48.00	2.08%	60.00	1.67%	$ 3,402	$ -	$ -	$ 3,402	$ 2,994	-$ 408
1830	Poles Towers & Fixtures - Steel	$ 2,521	$ -	$ 2,521	$ -		$ -	$ -	50.00	2.00%	60.00	1.67%	$ 50	$ -	$ -	$ 50	$ 48	-$ 3
1830	Poles Towers & Fixtures - Switches	$ -	$ -	$ -	$ 41,920		$ 41,920	$ -	45.00	2.22%	45.00	2.22%	$ -	$ 932	$ -	$ 932	$ 932	-$ 0
1835	O/H 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	$ 690	$ 14,244	$ 14,098	-$ 145
1835	O/H Conductors & Devices - Line Switch	$ 4,658	$ -	$ 4,658	$ -		$ -	$ -	45.00	2.22%	45.00	2.22%	$ 104	$ -	$ -	$ 104	$ 104	$ 1
1835	O/H Conductors & Devices - Reclosers	$ -	$ -	$ -	$ 304,704		$ 304,704	$ -	40.00	2.50%	40.00	2.50%	$ -	$ 7,618	$ -	$ 7,618	$ 7,914	$ 297
1840	U/G Conduit-Concret encased duct banks	$ -	$ -	$ -	$ -		$ -	$ -	55.00	1.82%	55.00	1.82%	$ -	$ -	$ -	$ -	$ -	$ -
1840	U/G Conduit-Ducts	$ 861	$ -	$ 861	$ -		$ -	$ -	50.00	2.00%	50.00	2.00%	$ 17	$ -	$ -	$ 17	$ 18	$ 1
1840	U/G Conduit-UG Foundations	$ -	$ -	$ -	$ -		$ -	$ -	55.00	1.82%	55.00	1.82%	$ -	$ -	$ -	$ -	$ -	$ -
1845	Underground Conductors & Devices	$ 323,224	$ -	$ 323,224	$ 208,598		$ 208,598	$ 2,765	33.00	3.03%	40.00	2.50%	$ 9,795	$ 5,215	$ 35	$ 15,044	$ 14,924	-$ 120
1850	Distribution Transformers - Overhead	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1850	Distribution Transformers - Inventory	$ 158,535	$ -	$ 158,535	$ 39,098		$ 39,098	-$ 15,929	40.00	2.50%	40.00	2.50%	$ 3,963	$ 977	-$ 199	$ 4,742	$ -	-$ 4,742
1850	Distribution Transformers - UG Pad-Mounted Trans	$ 437,846	$ -	$ 437,846	$ 34,804		$ 34,804	$ 5,877	31.00	3.23%	40.00	2.50%	$ 14,124	$ 870	$ 73	$ 15,068	$ 15,643	$ 576
1850	Distribution Transformers - OH Trans & Voltage Reg	$ 321,955	$ -	$ 321,955	$ 181,447		$ 181,447	$ 58,291	31.00	3.23%	40.00	2.50%	$ 10,386	$ 4,536	$ 729	$ 15,650	$ 17,280	$ 1,630
1855	Distribution Services - UG Secondary in Duct	$ 82,930	$ -	$ 82,930	$ 84,482		$ 84,482	$ 14,767	51.00	1.96%	60.00	1.67%	$ 1,626	$ 1,408	$ 123	$ 3,157	$ 3,118	-$ 39
1855	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	$ 4,800	-$ 226
1860	Distribution Meters	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1860	Distribution Meters - Inventory	$ 14,766	$ -	$ 14,766	$ -		$ -	$ -	12.00	8.33%	15.00	6.67%	$ 1,231	$ -	$ -	$ 1,231	$ 1,100	-$ 131
1860	Distribution Meters - Residential Energy Meters	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1860	Distribution Meters - Ind/Com Energy Meters	$ 9,981	$ -	$ 9,981	$ -		$ -	$ -	20.00	5.00%	25.00	4.00%	$ 499	$ -	$ -	$ 499	$ 494	-$ 5
1860	Distribution Meters - Wholesale Energy Meters	$ 71,394	$ -	$ 71,394	$ 6,903		$ 6,903	$ -	21.00	4.76%	30.00	3.33%	$ 3,400	$ 230	$ -	$ 3,630	$ 3,578	-$ 52
1860	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
1860	Distribution Meters-Smart	$ 426,790	$ 45,676	$ 381,114	$ 97,669	$ 13,484	$ 84,185	$ 57,413	9.20	10.87%	15.00	6.67%	$ 41,425	$ 5,612	$ 1,914	$ 48,952	$ 48,608	-$ 344
1860	Distribution Meters-Smart-Repeaters	$ 240	$ -	$ 240	$ -		$ -	$ -	5.00	20.00%	5.00	20.00%	$ 48	$ -	$ -	$ 48	$ -	-$ 48
1860	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
1860	Distribution Meters-Stranded	$ 0	$ -	$ 0	$ -		$ -	$ -	25.00	4.00%	25.00	4.00%	$ 0	$ -	$ -	$ 0	$ -	-$ 0
1860	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	$ 1,557	$ 3,716	$ -	-$ 3,716
1905	Land	$ -	$ -	$ -	$ -		$ -	$ -	-	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	$ 1,712		$ 1,712	$ 21,824	10.00	10.00%	10.00	10.00%	$ 3,817	$ 171	$ 1,091	$ 5,079	$ 4,559	-$ 520
1920	Computer Equipment - Hardware	$ 148,916	$ 28,499	$ 120,417	$ 103,838		$ 103,838	$ 18,774	4.50	22.22%	5.00	20.00%	$ 26,759	$ 20,768	$ 1,877	$ 49,404	$ 46,717	-$ 2,687
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1930	Transportation Equipment - Trucks and Buckets	$ 354,414	$ -	$ 354,414	$ -		$ -	$ -	10.00	10.00%	10.00	10.00%	$ 35,441	$ -	$ -	$ 35,441	$ 36,034	$ 593
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	$ 26,668	$ 26,668	-$ 0	$ 29,551		$ 29,551	$ 37,499	5.00	20.00%	5.00	20.00%	-$ 0	$ 5,910	$ 3,750	$ 9,660	$ 9,086	-$ 574
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	$ 15,694		$ 15,694	$ -	10.00	10.00%	10.00	10.00%	$ 403	$ 1,569	$ -	$ 1,973	$ 2,034	$ 61
1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ -		$ -	$ 24,683	10.00	10.00%	10.00	10.00%	$ -	$ -	$ 1,234	$ 1,234	$ 1,234	-$ 0
1950	Power Operated Equipment	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ 9,262	$ -	$ 9,262	$ 13,391		$ 13,391	$ 591	5.00	20.00%	5.00	20.00%	$ 1,852	$ 2,678	$ 59	$ 4,590	$ 3,302	-$ 1,288
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1970	Load Management Controls Customer Premises	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 87,770	$ -	$ 87,770	$ 186,918		$ 186,918	$ 1,113	6.50	15.38%	10.00	10.00%	$ 13,503	$ 18,692	$ 56	$ 32,251	$ 32,775	$ 525
1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2440	Deferred Revenue[5]	-$ 330,563	$ -	-$ 330,563	-$ 113,287		-$ 113,287	$ -	34.50	2.90%	35.00	2.86%	-$ 9,582	-$ 3,237	$ -	-$ 12,818	-$ 11,854	$ 964
2005	Property Under Finance Lease[7]	$ -	$ -	$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
	Total	$ 5,802,179	$ 340,761	$ 5,461,418	$ 4,386,325	$ 13,484	$ 4,372,841	$ 625,234					$ 263,787	$ 178,875	$ 19,237	$ 461,899	$ 447,912	-$ 13,987

2018		Book Values							Service Lives				Depreciation Expense					
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 [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1609	Capital Contributions Paid	$ -	$ -	$ -	$ 838,765		$ 838,765	$ -	25.00	4.00%	25.00	4.00%	$ -	$ 33,551	$ -	$ 33,551	$ 33,551	$ 0
1611	Computer Software (Formally known as Account 1925)	$ 236,661	$ 226,518	$ 10,143	$ 132,117		$ 132,117	$ 4,700	2.70	37.04%	5.00	20.00%	$ 3,757	$ 26,423	$ 470	$ 30,650	$ 31,663	$ 1,013
1612	Land Rights (Formally known as Account 1906)	$ 19,240	$ -	$ 19,240	$ 9,411		$ 9,411	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	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
1808	Buildings & Fixtures - MF Fence/Parking/Roof	$ 34,682	$ -	$ 34,682	$ 10,385		$ 10,385	$ -	20.50	4.88%	25.00	4.00%	$ 1,692	$ 415	$ -	$ 2,107	$ 2,110	$ 3
1808	Buildings & Fixtures - MF Fixture/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
1808	Buildings & Fixtures - MF HVAC/Plumbing/Comm	$ 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
1808	Buildings & Fixtures - AR Building	$ 3,421	$ -	$ 3,421	$ -		$ -	$ -	45.50	2.20%	60.00	1.67%	$ 75	$ -	$ -	$ 75	$ 58	-$ 18
1808	Buildings & Fixtures - AR Fence/Parking/Roof	$ 10,882	$ -	$ 10,882	$ -		$ -	$ -	21.00	4.76%	25.00	4.00%	$ 518	$ -	$ -	$ 518	$ 518	$ 0
1808	Buildings & Fixtures - E.S. Shed Building	$ 32,500	$ -	$ 32,500	$ -		$ -	$ -	49.50	2.02%	60.00	1.67%	$ 657	$ -	$ -	$ 657	$ 616	-$ 41
1808	Buildings & Fixtures - E.S. Shed Fixture/Flooring	$ 2,169	$ -	$ 2,169	$ -		$ -	$ -	4.00	25.00%	15.00	6.67%	$ 542	$ -	$ -	$ 542	$ -	-$ 542
1808	Buildings & Fixtures - E.S. Shed Fence/Parking/Roof	$ 1,067	$ -	$ 1,067	$ -		$ -	$ -	15.00	6.67%	25.00	4.00%	$ 71	$ -	$ -	$ 71	$ 71	$ 0
1808	Buildings & Fixtures - W.S. Shed	$ -	$ -	$ -	$ -		$ -	$ -	60.00	1.67%	60.00	1.67%	$ -	$ -	$ -	$ -	$ -	$ -
1810	Leasehold Improvements	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Sub Stations Power - Overall	$ 166,847	$ 1,459	$ 165,388	$ 604,742		$ 604,742	$ -	33.00	3.03%	45.00	2.22%	$ 5,012	$ 13,439	$ -	$ 18,450	$ 18,440	-$ 11
1820	Sub Stations Power - Bushing	$ 10,876	$ -	$ 10,876	$ 16,593		$ 16,593	$ -	16.00	6.25%	20.00	5.00%	$ 680	$ 830	$ -	$ 1,509	$ 1,509	$ 0
1820	Sub Stations Power - Tap Changer	$ 32,006	$ -	$ 32,006	$ -		$ -	$ -	15.50	6.45%	30.00	3.33%	$ 2,065	$ -	$ -	$ 2,065	$ 2,097	$ 32
1820	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
1820	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
1820	Sub Stations - Rigid Busbars	$ 17,731	$ -	$ 17,731	$ -		$ -	$ -	41.00	2.44%	55.00	1.82%	$ 432	$ -	$ -	$ 432	$ 423	-$ 10
1820	Sub Stations - Steel Structure	$ 17,614	$ -	$ 17,614	$ 43,889		$ 43,889	$ -	34.50	2.90%	50.00	2.00%	$ 511	$ 878	$ -	$ 1,388	$ 1,386	-$ 2
1820	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
1825	Storage Battery Equipment	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles Towers & Fixtures - Wood	$ 1,816,106	$ 2,791	$ 1,813,315	$ 701,695		$ 701,695	$ 134,444	37.00	2.70%	45.00	2.22%	$ 49,009	$ 15,593	$ 1,494	$ 66,096	$ 64,447	-$ 1,649
1830	Poles Towers & Fixtures - Concrete	$ 167,725	$ 4,438	$ 163,287	$ -		$ -	$ -	48.00	2.08%	60.00	1.67%	$ 3,402	$ -	$ -	$ 3,402	$ 2,994	-$ 408
1830	Poles Towers & Fixtures - Steel	$ 2,521	$ -	$ 2,521	$ -		$ -	$ -	50.00	2.00%	60.00	1.67%	$ 50	$ -	$ -	$ 50	$ 48	-$ 3
1830	Poles Towers & Fixtures - Switches	$ -	$ -	$ -	$ 41,920		$ 41,920	$ -	45.00	2.22%	45.00	2.22%	$ -	$ 932	$ -	$ 932	$ 932	-$ 0
1835	O/H Conductors & Devices - Conductors	$ 454,673	$ 719	$ 453,954	$ 351,298		$ 351,298	$ 20,459	50.00	2.00%	60.00	1.67%	$ 9,079	$ 5,855	$ 170	$ 15,105	$ 14,980	-$ 125
1835	O/H Conductors & Devices - Line Switch	$ 4,658	$ -	$ 4,658	$ -		$ -	$ 26,993	45.00	2.22%	45.00	2.22%	$ 104	$ -	$ 300	$ 403	$ 404	$ 1
1835	O/H Conductors & Devices - Reclosers	$ -	$ -	$ -	$ 304,704		$ 304,704	$ -	40.00	2.50%	40.00	2.50%	$ -	$ 7,618	$ -	$ 7,618	$ 7,914	$ 297
1840	U/G Conduit-Concret encased duct banks	$ -	$ -	$ -	$ -		$ -	$ -	55.00	1.82%	55.00	1.82%	$ -	$ -	$ -	$ -	$ -	$ -
1840	U/G Conduit-Ducts	$ -	$ -	$ -	$ -		$ -	$ -	50.00	2.00%	50.00	2.00%	$ -	$ -	$ -	$ -	$ 18	$ 18
1840	U/G Conduit-UG Foundations	$ -	$ -	$ -	$ -		$ -	$ -	55.00	1.82%	55.00	1.82%	$ -	$ -	$ -	$ -	$ -	$ -
1845	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	$ 538	$ 15,617	$ 15,496	-$ 120
1850	Distribution Transformers - Overhead	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1850	Distribution Transformers - Inventory	$ 158,535	$ -	$ 158,535	$ 23,169		$ 23,169	-$ 35,747	40.00	2.50%	40.00	2.50%	$ 3,963	$ 579	-$ 447	$ 4,096	$ -	-$ 4,096
1850	Distribution Transformers - UG Pad-Mounted Trans	$ 437,846	$ -	$ 437,846	$ 40,681		$ 40,681	$ 75,654	31.00	3.23%	40.00	2.50%	$ 14,124	$ 1,017	$ 946	$ 16,087	$ 16,663	$ 576
1850	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
1855	Distribution Services - UG Secondary in Duct	$ 82,930	$ -	$ 82,930	$ 99,248		$ 99,248	$ 25,475	51.00	1.96%	60.00	1.67%	$ 1,626	$ 1,654	$ 212	$ 3,492	$ 3,457	-$ 36
1855	Distribution Services - OH Conductors	$ 102,913	$ -	$ 102,913	$ 89,814		$ 89,814	$ 31,735	33.00	3.03%	40.00	2.50%	$ 3,119	$ 2,245	$ 397	$ 5,761	$ 5,594	-$ 167
1860	Distribution Meters	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1860	Distribution Meters - Inventory	$ 14,766	$ -	$ 14,766	$ -		$ -	$ -	12.00	8.33%	15.00	6.67%	$ 1,231	$ -	$ -	$ 1,231	$ 1,100	-$ 131
1860	Distribution Meters - Residential Energy Meters	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1860	Distribution Meters - Ind/Com Energy Meters	$ 9,981	$ -	$ 9,981	$ -		$ -	$ -	20.00	5.00%	25.00	4.00%	$ 499	$ -	$ -	$ 499	$ 409	-$ 90
1860	Distribution Meters - Wholesale Energy Meters	$ 71,394	$ -	$ 71,394	$ 6,903		$ 6,903	$ -	21.00	4.76%	30.00	3.33%	$ 3,400	$ 230	$ -	$ 3,630	$ 3,578	-$ 52
1860	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
1860	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	$ 8,157	$ 6,245	$ 54,362	$ 54,584	$ 223
1860	Distribution Meters-Smart-Repeaters	$ 240	$ -	$ 240	$ -		$ -	$ -	5.00	20.00%	5.00	20.00%	$ 48	$ -	$ -	$ 48	$ -	-$ 48
1860	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
1860	Distribution Meters-Stranded	$ 0	$ -	$ 0	$ -		$ -	$ -	25.00	4.00%	25.00	4.00%	$ 0	$ -	$ -	$ 0	$ -	-$ 0
1860	Distribution Meters-Inventory	$ 47,566	$ -	$ 47,566	$ 31,530		$ 31,530	$ 23,211	15.00	6.67%	15.00	6.67%	$ 3,171	$ 2,102	$ 774	$ 6,047	$ -	-$ 6,047
1905	Land	$ -	$ -	$ -	$ -		$ -	$ -	-	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	$ 148,916	$ 28,499	$ 120,417	$ 122,612	$ 17,443	$ 105,169	$ 21,639	4.50	22.22%	5.00	20.00%	$ 26,759	$ 21,034	$ 2,164	$ 49,957	$ 48,429	-$ 1,528
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1930	Transportation Equipment - Trucks and Buckets	$ 354,414	$ -	$ 354,414	$ -		$ -	$ -	10.00	10.00%	10.00	10.00%	$ 35,441	$ -	$ -	$ 35,441	$ 34,628	-$ 813
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	$ 26,668	$ 26,668	-$ 0	$ 67,051		$ 67,051	$ -	5.00	20.00%	5.00	20.00%	-$ 0	$ 13,410	$ -	$ 13,410	$ 12,822	-$ 588
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	$ 15,694		$ 15,694	$ 2,144	10.00	10.00%	10.00	10.00%	$ 403	$ 1,569	$ 107	$ 2,080	$ 2,086	$ 7
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	20.00%	-$ 0	$ 2,797	$ -	$ 2,796	$ 3,074	$ 277
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1970	Load Management Controls Customer Premises	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 87,770	$ -	$ 87,770	$ 188,031		$ 188,031	$ -	6.50	15.38%	10.00	10.00%	$ 13,503	$ 18,803	$ -	$ 32,306	$ 32,831	$ 525
1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2440	Deferred Revenue[5]	-$ 330,563	$ -	-$ 330,563	-$ 113,287		-$ 113,287	$ -	34.50	2.90%	35.00	2.86%	-$ 9,582	-$ 3,237	$ -	-$ 12,818	-$ 11,854	$ 964
2005	Property Under Finance Lease[7]	$ -	$ -	$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
	Total	$ 5,759,330	$ 378,569	$ 5,380,761	$ 5,011,560	$ 61,913	$ 4,949,647	$ 619,363					$ 254,873	$ 212,283	$ 14,098	$ 481,255	$ 468,209	-$ 13,046

2019		Book Values							Service Lives				Depreciation Expense					
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 [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1609	Capital Contributions Paid	$ -	$ -	$ -	$ 838,765		$ 838,765	$ -	25.00	4.00%	25.00	4.00%	$ -	$ 33,551	$ -	$ 33,551	$ 33,551	$ 0
1611	Computer Software (Formally known as Account 1925)	$ 236,661	$ 226,518	$ 10,143	$ 136,817	$ 24,741	$ 112,076	$ 32,207	2.70	37.04%	5.00	20.00%	$ 3,757	$ 22,415	$ 3,221	$ 29,393	$ 29,552	$ 159
1612	Land Rights (Formally known as Account 1906)	$ 19,240	$ -	$ 19,240	$ 9,411		$ 9,411	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings & Fixtures - MF Building	$ 176,972	$ -	$ 176,972	$ 38,860		$ 38,860	$ 1,215	34.50	2.90%	60.00	1.67%	$ 5,130	$ 648	$ 10	$ 5,787	$ 4,493	-$ 1,294
1808	Buildings & Fixtures - MF Fence/Parking/Roof	$ 34,682	$ -	$ 34,682	$ 10,385		$ 10,385	$ -	20.50	4.88%	25.00	4.00%	$ 1,692	$ 415	$ -	$ 2,107	$ 2,110	$ 3
1808	Buildings & Fixtures - MF Fixture/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
1808	Buildings & Fixtures - MF HVAC/Plumbing/Comm	$ 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
1808	Buildings & Fixtures - AR Building	$ 3,421	$ -	$ 3,421	$ -		$ -	$ -	45.50	2.20%	60.00	1.67%	$ 75	$ -	$ -	$ 75	$ 58	-$ 18
1808	Buildings & Fixtures - AR Fence/Parking/Roof	$ 10,882	$ -	$ 10,882	$ -		$ -	$ -	21.00	4.76%	25.00	4.00%	$ 518	$ -	$ -	$ 518	$ 518	-$ 0
1808	Buildings & Fixtures - E.S. Shed Building	$ 32,500	$ -	$ 32,500	$ -		$ -	$ -	49.50	2.02%	60.00	1.67%	$ 657	$ -	$ -	$ 657	$ 616	-$ 41
1808	Buildings & Fixtures - E.S. Shed Fixture/Flooring	$ 2,169	$ -	$ 2,169	$ -		$ -	$ -	4.00	25.00%	15.00	6.67%	$ 542	$ -	$ -	$ 542	$ -	-$ 542
1808	Buildings & Fixtures - E.S. Shed Fence/Parking/Roof	$ 1,067	$ -	$ 1,067	$ -		$ -	$ -	15.00	6.67%	25.00	4.00%	$ 71	$ -	$ -	$ 71	$ 71	$ 0
1808	Buildings & Fixtures - W.S. Shed	$ -	$ -	$ -	$ -		$ -	$ -	60.00	1.67%	60.00	1.67%	$ -	$ -	$ -	$ -	$ -	$ -
1810	Leasehold Improvements	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Sub Stations Power - Overall	$ 166,847	$ 1,459	$ 165,388	$ 604,742		$ 604,742	$ -	33.00	3.03%	45.00	2.22%	$ 5,012	$ 13,439	$ -	$ 18,450	$ 18,440	-$ 11
1820	Sub Stations Power - Bushing	$ 10,876	$ -	$ 10,876	$ 16,593		$ 16,593	$ -	16.00	6.25%	20.00	5.00%	$ 680	$ 830	$ -	$ 1,509	$ 1,509	-$ 0
1820	Sub Stations Power - Tap Changer	$ 32,006	$ -	$ 32,006	$ -		$ -	$ -	15.50	6.45%	30.00	3.33%	$ 2,065	$ -	$ -	$ 2,065	$ 2,097	$ 32
1820	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
1820	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
1820	Sub Stations - Rigid Busbars	$ 17,731	$ -	$ 17,731	$ -		$ -	$ -	41.00	2.44%	55.00	1.82%	$ 432	$ -	$ -	$ 432	$ 423	-$ 10
1820	Sub Stations - Steel Structure	$ 17,614	$ -	$ 17,614	$ 43,889		$ 43,889	$ -	34.50	2.90%	50.00	2.00%	$ 511	$ 878	$ -	$ 1,388	$ 1,386	-$ 2
1820	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	$ 3,044	$ 2,799	-$ 245
1825	Storage Battery Equipment	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	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%	$ 49,009	$ 18,451	$ 1,907	$ 69,366	$ 67,550	-$ 1,817
1830	Poles Towers & Fixtures - Concrete	$ 167,725	$ 4,438	$ 163,287	$ -		$ -	$ -	48.00	2.08%	60.00	1.67%	$ 3,402	$ -	$ -	$ 3,402	$ 2,994	-$ 408
1830	Poles Towers & Fixtures - Steel	$ 2,521	$ -	$ 2,521	$ -		$ -	$ -	50.00	2.00%	60.00	1.67%	$ 50	$ -	$ -	$ 50	$ 48	-$ 3
1830	Poles Towers & Fixtures - Switches	$ -	$ -	$ -	$ 41,920		$ 41,920	$ -	45.00	2.22%	45.00	2.22%	$ -	$ 932	$ -	$ 932	$ 932	-$ 0
1835	O/H Conductors & Devices - Conductors	$ 454,673	$ 719	$ 453,954	$ 371,757		$ 371,757	$ 87,280	50.00	2.00%	60.00	1.67%	$ 9,079	$ 6,196	$ 727	$ 16,002	$ 15,889	-$ 113
1835	O/H Conductors & Devices - Line Switch	$ 4,658	$ -	$ 4,658	$ 26,993		$ 26,993	$ -	45.00	2.22%	45.00	2.22%	$ 104	$ 600	$ -	$ 703	$ 704	$ 1
1835	O/H Conductors & Devices - Reclosers	$ -	$ -	$ -	$ 304,704		$ 304,704	$ -	40.00	2.50%	40.00	2.50%	$ -	$ 7,618	$ -	$ 7,618	$ 7,914	$ 297
1840	U/G Conduit-Concret encased duct banks	$ -	$ -	$ -	$ -		$ -	$ -	55.00	1.82%	55.00	1.82%	$ -	$ -	$ -	$ -	$ -	$ -
1840	U/G Conduit-Ducts	$ -	$ -	$ -	$ -		$ -	$ -	50.00	2.00%	50.00	2.00%	$ -	$ -	$ -	$ -	$ 18	$ 18
1840	U/G Conduit-UG Foundations	$ -	$ -	$ -	$ -		$ -	$ -	55.00	1.82%	55.00	1.82%	$ -	$ -	$ -	$ -	$ -	$ -
1845	Underground Conductors & Devices	$ 323,224	$ -	$ 323,224	$ 254,402		$ 254,402	$ 1,582	33.00	3.03%	40.00	2.50%	$ 9,795	$ 6,360	$ 20	$ 16,174	$ 16,054	-$ 120
1850	Distribution Transformers - Overhead	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1850	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
1850	Distribution Transformers - UG Pad-Mounted Trans	$ 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
1850	Distribution Transformers - OH Trans & Voltage Reg	$ 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
1855	Distribution Services - UG Secondary in Duct	$ 82,930	$ -	$ 82,930	$ 124,723		$ 124,723	$ 9,724	51.00	1.96%	60.00	1.67%	$ 1,626	$ 2,079	$ 81	$ 3,786	$ 3,750	-$ 36
1855	Distribution Services - OH Conductors	$ 102,913	$ -	$ 102,913	$ 121,548		$ 121,548	$ 11,026	33.00	3.03%	40.00	2.50%	$ 3,119	$ 3,039	$ 138	$ 6,295	$ 6,133	-$ 162
1860	Distribution Meters	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1860	Distribution Meters - Inventory	$ 14,766	$ -	$ 14,766	$ -		$ -	$ -	12.00	8.33%	15.00	6.67%	$ 1,231	$ -	$ -	$ 1,231	$ 1,100	-$ 131
1860	Distribution Meters - Residential Energy Meters	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1860	Distribution Meters - Ind/Com Energy Meters	$ 9,981	$ -	$ 9,981	$ -		$ -	$ -	20.00	5.00%	25.00	4.00%	$ 499	$ -	$ -	$ 499	$ 381	-$ 118
1860	Distribution Meters - Wholesale Energy Meters	$ 71,394	$ -	$ 71,394	$ 6,903		$ 6,903	$ 13,317	21.00	4.76%	30.00	3.33%	$ 3,400	$ 230	$ 222	$ 3,852	$ 3,800	-$ 52
1860	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
1860	Distribution Meters-Smart	$ 426,790	$ 91,888	$ 334,902	$ 342,427	$ 47,164	$ 295,263	$ 154,346	9.20	10.87%	15.00	6.67%	$ 36,402	$ 19,684	$ 5,145	$ 61,231	$ 61,108	-$ 123
1860	Distribution Meters-Smart-Repeaters	$ 240	$ -	$ 240	$ -		$ -	$ -	5.00	20.00%	5.00	20.00%	$ 48	$ -	$ -	$ 48	$ -	-$ 48
1860	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
1860	Distribution Meters-Stranded	$ 0	$ -	$ 0	$ -		$ -	$ -	25.00	4.00%	25.00	4.00%	$ 0	$ -	$ -	$ 0	$ -	-$ 0
1860	Distribution Meters-Inventory	$ 47,566	$ -	$ 47,566	$ 54,741		$ 54,741	-$ 25,195	15.00	6.67%	15.00	6.67%	$ 3,171	$ 3,649	-$ 840	$ 5,981	$ -	-$ 5,981
1905	Land	$ -	$ -	$ -	$ -		$ -	$ -	-	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	$ 14,011	10.00	10.00%	10.00	10.00%	$ 3,817	$ 2,354	$ 701	$ 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	$ 53,256	$ 51,239	-$ 2,017
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1930	Transportation Equipment - Trucks and Buckets	$ 354,414	$ -	$ 354,414	$ -		$ -	$ -	10.00	10.00%	10.00	10.00%	$ 35,441	$ -	$ -	$ 35,441	$ 32,289	-$ 3,153
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	$ 26,668	$ 26,668	-$ 0	$ 67,051		$ 67,051	$ 38,401	5.00	20.00%	5.00	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%	$ 403	$ 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	20.00%	-$ 0	$ 2,797	$ -	$ 2,796	$ 2,797	$ 0
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1970	Load Management Controls Customer Premises	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 87,770	$ -	$ 87,770	$ 188,031		$ 188,031	$ 7,835	6.50	15.38%	10.00	10.00%	$ 13,503	$ 18,803	$ 392	$ 32,698	$ 33,222	$ 524
1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2440	Deferred Revenue[5]	-$ 330,563	$ -	-$ 330,563	-$ 113,287		-$ 113,287	-$ 25,840	34.50	2.90%	35.00	2.86%	-$ 9,582	-$ 3,237	-$ 369	-$ 13,187	-$ 12,503	$ 684
2005	Property Under Finance Lease[7]	$ -	$ -	$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
	Total	**$ 5,759,330**	**$ 440,482**	**$ 5,318,848**	**$ 5,630,923**	**$ 118,985**	**$ 5,511,938**	**$ 630,984**					**$ 247,061**	**$ 233,828**	**$ 21,800**	**$ 502,688**	**$ 480,159**	**-$ 22,529**

2020

		Book Values							Service Lives				Depreciation Expense					
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 [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1609	Capital Contributions Paid	$ -	$ -	$ -	$ 838,765		$ 838,765	$ -	25.00	4.00%	25.00	4.00%	$ -	$ 33,551	$ -	$ 33,551	$ 33,551	$ 0
1611	Computer Software (Formally known as Account 1925)	$ 236,661	$ 251,259	-$ 14,598	$ 169,024		$ 169,024	$ 60,000	2.70	37.04%	5.00	20.00%	-$ 5,407	$ 33,805	$ 6,000	$ 34,398	$ 35,477	$ 1,078
1612	Land Rights (Formally known as Account 1906)	$ 19,240	$ -	$ 19,240	$ 9,411		$ 9,411	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings & Fixtures - MF Building	$ 176,972	$ -	$ 176,972	$ 40,075		$ 40,075	$ -	34.50	2.90%	60.00	1.67%	$ 5,130	$ 668	$ -	$ 5,798	$ 4,503	-$ 1,294
1808	Buildings & Fixtures - MF Fence/Parking/Roof	$ 34,682	$ -	$ 34,682	$ 10,385		$ 10,385	$ -	20.50	4.88%	25.00	4.00%	$ 1,692	$ 415	$ -	$ 2,107	$ 2,110	$ 3
1808	Buildings & Fixtures - MF Fixture/Flooring	$ 15,884	$ -	$ 15,884	$ 36,701		$ 36,701	$ 15,000	8.50	11.76%	15.00	6.67%	$ 1,869	$ 2,447	$ 500	$ 4,815	$ 4,799	-$ 16
1808	Buildings & Fixtures - MF 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
1808	Buildings & Fixtures - AR Building	$ 3,421	$ -	$ 3,421	$ -		$ -	$ -	45.50	2.20%	60.00	1.67%	$ 75	$ -	$ -	$ 75	$ 58	-$ 18
1808	Buildings & Fixtures - AR Fence/Parking/Roof	$ 10,882	$ -	$ 10,882	$ -		$ -	$ -	21.00	4.76%	25.00	4.00%	$ 518	$ -	$ -	$ 518	$ 518	$ 0
1808	Buildings & Fixtures - E.S. Shed Building	$ 32,500	$ -	$ 32,500	$ -		$ -	$ -	49.50	2.02%	60.00	1.67%	$ 657	$ -	$ -	$ 657	$ 616	-$ 41
1808	Buildings & Fixtures - E.S. Shed Fixture/Flooring	$ 2,169	$ -	$ 2,169	$ -		$ -	$ -	4.00	25.00%	15.00	6.67%	$ 542	$ -	$ -	$ 542	$ -	-$ 542
1808	Buildings & Fixtures - E.S. Shed Fence/Parking/Roof	$ 1,067	$ -	$ 1,067	$ -		$ -	$ -	15.00	6.67%	25.00	4.00%	$ 71	$ -	$ -	$ 71	$ 71	$ 0
1808	Buildings & Fixtures - W.S. Shed	$ -	$ -	$ -	$ -		$ -	$ -	60.00	1.67%	60.00	1.67%	$ -	$ -	$ -	$ -	$ -	$ -
1810	Leasehold Improvements	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Sub Stations Power - Overall	$ 166,847	$ 1,459	$ 165,388	$ 604,742		$ 604,742	$ -	33.00	3.03%	45.00	2.22%	$ 5,012	$ 13,439	$ -	$ 18,450	$ 18,440	-$ 11
1820	Sub Stations Power - Bushing	$ 10,876	$ -	$ 10,876	$ 16,593		$ 16,593	$ -	16.00	6.25%	20.00	5.00%	$ 680	$ 830	$ -	$ 1,509	$ 1,509	$ 0
1820	Sub Stations Power - Tap Changer	$ 32,006	$ -	$ 32,006	$ -		$ -	$ -	15.50	6.45%	30.00	3.33%	$ 2,065	$ -	$ -	$ 2,065	$ 2,097	$ 32
1820	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
1820	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
1820	Sub Stations - Rigid Busbars	$ 17,731	$ -	$ 17,731	$ -		$ -	$ -	41.00	2.44%	55.00	1.82%	$ 432	$ -	$ -	$ 432	$ 423	-$ 10
1820	Sub Stations - Steel Structure	$ 17,614	$ -	$ 17,614	$ 43,889		$ 43,889	$ -	34.50	2.90%	50.00	2.00%	$ 511	$ 878	$ -	$ 1,388	$ 1,386	-$ 2
1820	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
1825	Storage Battery Equipment	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles Towers & Fixtures - 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%	$ 48,851	$ 22,395	$ 1,833	$ 73,079	$ 71,275	-$ 1,804
1830	Poles Towers & Fixtures - Concrete	$ 167,725	$ 4,438	$ 163,287	$ -		$ -	$ -	48.00	2.08%	60.00	1.67%	$ 3,402	$ -	$ -	$ 3,402	$ 2,994	-$ 408
1830	Poles Towers & Fixtures - Steel	$ 2,521	$ -	$ 2,521	$ -		$ -	$ -	50.00	2.00%	60.00	1.67%	$ 50	$ -	$ -	$ 50	$ 48	-$ 3
1830	Poles Towers & Fixtures - Switches	$ -	$ -	$ -	$ 41,920		$ 41,920	$ -	45.00	2.22%	45.00	2.22%	$ -	$ 932	$ -	$ 932	$ 932	-$ 0
1835	O/H 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
1835	O/H Conductors & Devices - Line Switch	$ 4,658	$ -	$ 4,658	$ 26,993		$ 26,993	$ -	45.00	2.22%	45.00	2.22%	$ 104	$ 600	$ -	$ 703	$ 704	$ 1
1835	O/H Conductors & Devices - Reclosers	$ -	$ -	$ -	$ 304,704		$ 304,704	$ -	40.00	2.50%	40.00	2.50%	$ -	$ 7,618	$ -	$ 7,618	$ 7,914	$ 297
1840	U/G Conduit-Concret encased duct banks	$ -	$ -	$ -	$ -		$ -	$ -	55.00	1.82%	55.00	1.82%	$ -	$ -	$ -	$ -	$ -	$ -
1840	U/G Conduit-Ducts	$ -	$ -	$ -	$ -		$ -	$ -	50.00	2.00%	50.00	2.00%	$ -	$ -	$ -	$ -	$ 18	$ 18
1840	U/G Conduit-UG Foundations	$ -	$ -	$ -	$ -		$ -	$ -	55.00	1.82%	55.00	1.82%	$ -	$ -	$ -	$ -	$ -	$ -
1845	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
1850	Distribution Transformers - Overhead	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1850	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
1850	Distribution Transformers - UG Pad-Mounted Trans	$ 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
1850	Distribution Transformers - OH Trans & Voltage Reg	$ 321,955	$ 14,075	$ 307,880	$ 341,856		$ 341,856	$ 20,000	31.00	3.23%	40.00	2.50%	$ 9,932	$ 8,546	$ 250	$ 18,728	$ 20,606	$ 1,878
1855	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	$ 208	$ 4,075	$ 4,040	-$ 36
1855	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	$ 6,558	$ 6,395	-$ 162
1860	Distribution Meters	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1860	Distribution Meters - Inventory	$ 14,766	$ -	$ 14,766	$ -		$ -	$ -	12.00	8.33%	15.00	6.67%	$ 1,231	$ -	$ -	$ 1,231	$ 1,100	-$ 131
1860	Distribution Meters - Residential Energy Meters	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1860	Distribution Meters - Ind/Com Energy Meters	$ 9,981	$ -	$ 9,981	$ -		$ -	$ -	20.00	5.00%	25.00	4.00%	$ 499	$ -	$ -	$ 499	$ 381	-$ 118
1860	Distribution Meters - Wholesale Energy Meters	$ 71,394	$ -	$ 71,394	$ 20,220		$ 20,220	$ -	21.00	4.76%	30.00	3.33%	$ 3,400	$ 674	$ -	$ 4,074	$ 4,022	-$ 52
1860	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
1860	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	$ 33,118	$ 1,667	$ 66,061	$ 66,921	$ 861
1860	Distribution Meters-Smart-Repeaters	$ 240	$ -	$ 240	$ -		$ -	$ -	5.00	20.00%	5.00	20.00%	$ 48	$ -	$ -	$ 48	$ -	-$ 48
1860	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
1860	Distribution Meters-Stranded	$ 0	$ -	$ 0	$ -		$ -	$ -	25.00	4.00%	25.00	4.00%	$ 0	$ -	$ -	$ 0	$ -	-$ 0
1860	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
1905	Land	$ -	$ -	$ -	$ -		$ -	$ -	-	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	$ -	10.00	10.00%	10.00	10.00%	$ 3,817	$ 3,755	$ -	$ 7,572	$ 6,609	-$ 962
1920	Computer Equipment - Hardware	$ 148,916	$ 148,916	$ 0	$ 197,913		$ 197,913	$ 80,000	3.10	32.26%	5.00	20.00%	$ 0	$ 39,583	$ 8,000	$ 47,583	$ 45,743	-$ 1,839
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1930	Transportation Equipment - Trucks and Buckets	$ 354,414	$ -	$ 354,414	$ -		$ -	$ 345,000	10.00	10.00%	10.00	10.00%	$ 35,441	$ -	$ 17,250	$ 52,691	$ 48,099	-$ 4,593
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	$ 26,668	$ 26,668	-$ 0	$ 105,452		$ 105,452	$ -	5.00	20.00%	5.00	20.00%	-$ 0	$ 21,090	$ -	$ 21,090	$ 15,180	-$ 5,910
1935	Stores Equipment	$ 1,497	$ -	$ 1,497	$ -		$ -	$ -	8.00	12.50%	8.00	12.50%	$ 187	$ -	$ -	$ 187	$ 81	-$ 106
1940	Tools, Shop & Garage Equipment	$ 4,032	$ -	$ 4,032	$ 21,633		$ 21,633	$ 3,000	10.00	10.00%	10.00	10.00%	$ 403	$ 2,163	$ 150	$ 2,716	$ 2,620	-$ 96
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	20.00%	-$ 0	$ 2,797	$ -	$ 2,796	$ 2,797	$ 0
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1970	Load Management Controls Customer Premises	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 87,770	$ 65,245	$ 22,525	$ 195,866		$ 195,866	$ 15,000	6.50	15.38%	10.00	10.00%	$ 3,465	$ 19,587	$ 750	$ 23,802	$ 23,531	-$ 271
1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2440	Deferred Revenue[5]	-$ 330,563	$ -	-$ 330,563	-$ 139,127		-$ 139,127	-$ 20,000	34.50	2.90%	35.00	2.86%	-$ 9,582	-$ 3,975	-$ 286	-$ 13,842	-$ 13,000	$ 842
2005	Property Under Finance Lease[7]	$ -	$ -	$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
	Total	**$ 5,759,330**	**$ 708,470**	**$ 5,050,860**	**$ 6,261,907**	**$ -**	**$ 6,261,907**	**$ 963,000**					**$ 198,982**	**$ 290,043**	**$ 39,156**	**$ 528,181**	**$ 510,067**	**-$ 18,114**

2021		Book Values							Service Lives				Depreciation Expense					
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 [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1609	Capital Contributions Paid	$ -	$ -	$ -	$ 838,765		$ 838,765	$ -	25.00	4.00%	25.00	4.00%	$ -	$ 33,551	$ -	$ 33,551	$ 33,551	$ 0
1611	Computer Software (Formally known as Account 1925)	$ 236,661	$ 251,259	-$ 14,598	$ 229,024	$ 32,294	$ 196,730	$ 53,000	2.70	37.04%	5.00	20.00%	-$ 5,407	$ 39,346	$ 5,300	$ 39,239	$ 37,677	-$ 1,563
1612	Land Rights (Formally known as Account 1906)	$ 19,240	$ -	$ 19,240	$ 9,411		$ 9,411	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings & Fixtures - MF Building	$ 176,972	$ -	$ 176,972	$ 40,075		$ 40,075	$ -	34.50	2.90%	60.00	1.67%	$ 5,130	$ 668	$ -	$ 5,798	$ 4,503	-$ 1,294
1808	Buildings & Fixtures - MF Fence/Parking/Roof	$ 34,682	$ -	$ 34,682	$ 10,385		$ 10,385	$ -	20.50	4.88%	25.00	4.00%	$ 1,692	$ 415	$ -	$ 2,107	$ 2,110	$ 3
1808	Buildings & Fixtures - MF Fixture/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
1808	Buildings & Fixtures - MF HVAC/Plumbing/Comm	$ 17,683	$ -	$ 17,683	$ 53,789		$ 53,789	$ 25,000	11.60	8.62%	15.00	6.67%	$ 1,524	$ 3,586	$ 833	$ 5,944	$ 5,298	-$ 646
1808	Buildings & Fixtures - AR Building	$ 3,421	$ -	$ 3,421	$ -		$ -	$ -	45.50	2.20%	60.00	1.67%	$ 75	$ -	$ -	$ 75	$ 58	-$ 18
1808	Buildings & Fixtures - AR Fence/Parking/Roof	$ 10,882	$ -	$ 10,882	$ -		$ -	$ -	21.00	4.76%	25.00	4.00%	$ 518	$ -	$ -	$ 518	$ 518	$ 0
1808	Buildings & Fixtures - E.S. Shed Building	$ 32,500	$ -	$ 32,500	$ -		$ -	$ -	49.50	2.02%	60.00	1.67%	$ 657	$ -	$ -	$ 657	$ 616	-$ 41
1808	Buildings & Fixtures - E.S. Shed Fixture/Flooring	$ 2,169	$ -	$ 2,169	$ -		$ -	$ -	4.00	25.00%	15.00	6.67%	$ 542	$ -	$ -	$ 542	$ -	-$ 542
1808	Buildings & Fixtures - E.S. Shed Fence/Parking/Roof	$ 1,067	$ -	$ 1,067	$ -		$ -	$ -	15.00	6.67%	25.00	4.00%	$ 71	$ -	$ -	$ 71	$ 71	$ 0
1808	Buildings & Fixtures - W.S. Shed	$ -	$ -	$ -	$ -		$ -	$ -	60.00	1.67%	60.00	1.67%	$ -	$ -	$ -	$ -	$ -	$ -
1810	Leasehold Improvements	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Sub Stations Power - Overall	$ 166,847	$ 1,459	$ 165,388	$ 1,007,680		$ 1,007,680	$ -	33.00	3.03%	45.00	2.22%	$ 5,012	$ 22,393	$ -	$ 27,405	$ 27,394	-$ 11
1820	Sub Stations Power - Bushing	$ 10,876	$ -	$ 10,876	$ 16,593		$ 16,593	$ -	16.00	6.25%	20.00	5.00%	$ 680	$ 830	$ -	$ 1,509	$ 1,509	$ 0
1820	Sub Stations Power - Tap Changer	$ 32,006	$ -	$ 32,006	$ -		$ -	$ -	15.50	6.45%	30.00	3.33%	$ 2,065	$ -	$ -	$ 2,065	$ 2,097	$ 32
1820	Sub Stations Switchgear - Overall	$ 106,833	$ -	$ 106,833	$ 496,117		$ 496,117	$ -	24.00	4.17%	40.00	2.50%	$ 4,451	$ 12,403	$ -	$ 16,854	$ 16,807	-$ 48
1820	Sub Stations - Station Switch	$ 35,228	$ -	$ 35,228	$ 930,223		$ 930,223	$ -	32.00	3.13%	50.00	2.00%	$ 1,101	$ 18,604	$ -	$ 19,705	$ 19,720	$ 15
1820	Sub Stations - Rigid Busbars	$ 17,731	$ -	$ 17,731	$ -		$ -	$ -	41.00	2.44%	55.00	1.82%	$ 432	$ -	$ -	$ 432	$ 423	-$ 10
1820	Sub Stations - Steel Structure	$ 17,614	$ -	$ 17,614	$ 206,975		$ 206,975	$ -	34.50	2.90%	50.00	2.00%	$ 511	$ 4,140	$ -	$ 4,650	$ 4,648	-$ 2
1820	Sub Stations - Fence	$ 13,631	$ -	$ 13,631	$ 91,276		$ 91,276	$ -	15.00	6.67%	25.00	4.00%	$ 909	$ 3,651	$ -	$ 4,560	$ 4,315	-$ 245
1825	Storage Battery Equipment	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles Towers & Fixtures - Wood	$ 1,816,106	$ 8,632	$ 1,807,474	$ 1,227,203		$ 1,227,203	$ 170,000	37.00	2.70%	45.00	2.22%	$ 48,851	$ 27,271	$ 1,889	$ 78,011	$ 76,329	-$ 1,682
1830	Poles Towers & Fixtures - Concrete	$ 167,725	$ 4,438	$ 163,287	$ -		$ -	$ -	48.00	2.08%	60.00	1.67%	$ 3,402	$ -	$ -	$ 3,402	$ 2,994	-$ 408
1830	Poles Towers & Fixtures - Steel	$ 2,521	$ -	$ 2,521	$ -		$ -	$ -	50.00	2.00%	60.00	1.67%	$ 50	$ -	$ -	$ 50	$ 48	-$ 3
1830	Poles Towers & Fixtures - Switches	$ -	$ -	$ -	$ 41,920		$ 41,920	$ -	45.00	2.22%	45.00	2.22%	$ -	$ 932	$ -	$ 932	$ 932	-$ 0
1835	O/H Conductors & Devices - Conductors	$ 454,673	$ 719	$ 453,954	$ 580,296		$ 580,296	$ 82,000	50.00	2.00%	60.00	1.67%	$ 9,079	$ 9,672	$ 683	$ 19,434	$ 19,581	$ 147
1835	O/H Conductors & Devices - Line Switch	$ 4,658	$ -	$ 4,658	$ 26,993		$ 26,993	$ -	45.00	2.22%	45.00	2.22%	$ 104	$ 600	$ -	$ 703	$ 704	$ 1
1835	O/H Conductors & Devices - Reclosers	$ -	$ -	$ -	$ 304,704		$ 304,704	$ -	40.00	2.50%	40.00	2.50%	$ -	$ 7,618	$ -	$ 7,618	$ 7,914	$ 297
1840	U/G Conduit-Concret encased duct banks	$ -	$ -	$ -	$ -		$ -	$ -	55.00	1.82%	55.00	1.82%	$ -	$ -	$ -	$ -	$ -	$ -
1840	U/G Conduit-Ducts	$ -	$ -	$ -	$ -		$ -	$ -	50.00	2.00%	50.00	2.00%	$ -	$ -	$ -	$ -	$ 18	$ 18
1840	U/G Conduit-UG Foundations	$ -	$ -	$ -	$ -		$ -	$ -	55.00	1.82%	55.00	1.82%	$ -	$ -	$ -	$ -	$ -	$ -
1845	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	$ 488	$ 17,701	$ 17,581	-$ 120
1850	Distribution Transformers - Overhead	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1850	Distribution Transformers - Inventory	$ 158,535	$ -	$ 158,535	$ 1,744		$ 1,744	$ -	40.00	2.50%	40.00	2.50%	$ 3,963	$ 44	$ -	$ 4,007	$ 3,674	-$ 333
1850	Distribution Transformers - UG Pad-Mounted Trans	$ 437,846	$ 19,690	$ 418,156	$ 181,847		$ 181,847	$ 40,000	31.00	3.23%	40.00	2.50%	$ 13,489	$ 4,546	$ 500	$ 18,535	$ 19,244	$ 709
1850	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%	$ 9,932	$ 9,046	$ 250	$ 19,228	$ 21,106	$ 1,878
1855	Distribution Services - UG Secondary in Duct	$ 82,930	$ -	$ 82,930	$ 213,892		$ 213,892	$ 30,000	51.00	1.96%	60.00	1.67%	$ 1,626	$ 3,565	$ 250	$ 5,441	$ 5,859	$ 418
1855	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	$ 125	$ 6,808	$ 6,645	-$ 162
1860	Distribution Meters	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1860	Distribution Meters - Inventory	$ 14,766	$ -	$ 14,766	$ -		$ -	$ -	12.00	8.33%	15.00	6.67%	$ 1,231	$ -	$ -	$ 1,231	$ 1,100	-$ 131
1860	Distribution Meters - Residential Energy Meters	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1860	Distribution Meters - Ind/Com Energy Meters	$ 9,981	$ -	$ 9,981	$ -		$ -	$ -	20.00	5.00%	25.00	4.00%	$ 499	$ -	$ -	$ 499	$ 381	-$ 118
1860	Distribution Meters - Wholesale Energy Meters	$ 71,394	$ -	$ 71,394	$ 20,220		$ 20,220	$ -	21.00	4.76%	30.00	3.33%	$ 3,400	$ 674	$ -	$ 4,074	$ 4,022	-$ 52
1860	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
1860	Distribution Meters-Smart	$ 426,790	$ 139,052	$ 287,738	$ 546,773		$ 546,773	$ 50,000	9.20	10.87%	15.00	6.67%	$ 31,276	$ 36,452	$ 1,667	$ 69,394	$ 70,250	$ 856
1860	Distribution Meters-Smart-Repeaters	$ 240	$ -	$ 240	$ -		$ -	$ -	5.00	20.00%	5.00	20.00%	$ 48	$ -	$ -	$ 48	$ -	-$ 48
1860	Distribution Meters-Smart-Data Collectors	$ 19,055	$ 19,055	-$ 0	$ 997		$ 997	$ -	5.00	20.00%	5.00	20.00%	-$ 0	$ 199	$ -	$ 199	$ 100	-$ 100
1860	Distribution Meters-Stranded	$ 0	$ -	$ 0	$ -		$ -	$ -	25.00	4.00%	25.00	4.00%	$ 0	$ -	$ -	$ 0	$ -	-$ 0
1860	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	$ 5,282	$ 142
1905	Land	$ -	$ -	$ -	$ -		$ -	$ -	-	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	$ 3,755	$ 375	$ 7,947	$ 6,984	-$ 962
1920	Computer Equipment - Hardware	$ 148,916	$ 148,916	$ 0	$ 277,913	$ 91,464	$ 186,449	$ 110,000	3.10	32.26%	5.00	20.00%	$ 0	$ 37,290	$ 11,000	$ 48,290	$ 46,772	-$ 1,517
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1930	Transportation Equipment - Trucks and Buckets	$ 354,414	$ -	$ 354,414	$ 345,000		$ 345,000	$ -	9.50	10.53%	10.00	10.00%	$ 37,307	$ 34,500	$ -	$ 71,807	$ 65,259	-$ 6,548
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	$ 26,668	$ 26,668	-$ 0	$ 105,452		$ 105,452	$ -	5.00	20.00%	5.00	20.00%	-$ 0	$ 21,090	$ -	$ 21,090	$ 15,180	-$ 5,910
1935	Stores Equipment	$ 1,497	$ -	$ 1,497	$ -		$ -	$ -	8.00	12.50%	8.00	12.50%	$ 187	$ -	$ -	$ 187	$ -	-$ 187
1940	Tools, Shop & Garage Equipment	$ 4,032	$ -	$ 4,032	$ 24,633		$ 24,633	$ 2,500	10.00	10.00%	10.00	10.00%	$ 403	$ 2,463	$ 125	$ 2,991	$ 2,895	-$ 96
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	20.00%	-$ 0	$ 2,797	$ -	$ 2,796	$ 1,457	-$ 1,339
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1970	Load Management Controls Customer Premises	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 87,770	$ 65,245	$ 22,525	$ 236,866		$ 236,866	$ -	6.50	15.38%	10.00	10.00%	$ 3,465	$ 23,687	$ -	$ 27,152	$ 26,881	-$ 271
1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants	$ -	$ -	$ -	$ -		$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2440	Deferred Revenue[5]	-$ 330,563	$ -	-$ 330,563	-$ 159,127		-$ 159,127	-$ 30,000	34.50	2.90%	35.00	2.86%	-$ 9,582	-$ 4,546	-$ 429	-$ 14,557	-$ 13,500	$ 1,057
2005	Property Under Finance Lease[7]	$ -	$ -	$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
	Total	$ 5,759,330	$ 708,470	$ 5,050,860	$ 8,917,800	$ 123,758	$ 8,794,042	$ 634,000					$ 200,847	$ 382,167	$ 23,889	$ 606,904	$ 587,282	-$ 19,622

File Number:	EB-2020-0061
Exhibit:	2
Tab:	Section 2.2.3
Schedule:	
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Date:	20-Nov-20

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%		

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TO BE UPDATED AT DRAFT RATE ORDER STAGE

Appendix 2-FA
Renewable Generation Connection Investment Summary (past investments or over the future rate setting period)

Enter the details of the Renewable Generation Connection projects as described in the appropriate section of the Filing Requirements.
All costs entered on this page will be transferred to the appropriate cells in the appendices that follow.
For Part A, Renewable Enabling Improvements (REI), these amounts will be transferred to Appendix 2 - FB
For Part B, Expansions, these amounts will be transferred to Appendix 2 - FC

If there are more than **five** projects proposed to be in-service in a certain year, please amend the tables below and ensure that the formulae for the Total Amounts in any given rate year are updated.
Based on the current methodology and allocation, amounts allocated represent 6% for REI Connection Investments and 17% for Expansion Investments. (EB-2009-0349, 6-10-2010, p. 15, note 9)
Ensure that OM&A costs below are not included in Recoverable OM&A (App. 2-JA)

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

Scenario 1: Past Investments with No Recovery. The distributor has made investments in the past (during the IRM Years), but has not received approval for these projects and therefore did not receive revenue from the IESO under Regulation 330/09 and did not receive ratepayer revenue for the direct benefit portion of the investment.
The WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage should correspond to the distributor's last Cost of Service approval.
The Direct Benefit portion of the calculated Revenue Requirement for each year should be summed and can be applied for recovery from the distributor's ratepayers through a rate rider.
The Provincial Recovery portion of the calculated Revenue Requirement for each year should be summed and can be applied for recovery from the IESO through a separate order.

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

Part A

						Test Year				
REI Investments (Direct Benefit at 6%)	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Project 1										
Name: REI Connection Project										
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Project 2										
Name: REI Connection Project										
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Project 3										
Name: REI Connection Project										
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Project 4										
Name: REI Connection Project										
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Project 5										
Name: REI Connection Project										
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Capital Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Incremental OM&A (Start-Up)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Incremental OM&A (Ongoing)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Part B

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

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TO BE UPDATED AT DRAFT RATE ORDER STAGE

Appendix 2-FB

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

This table will calculate the distributor/provincial shares of the investments entered in Part A of Appendix 2-FA.
Enter values in green shaded cells: WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage.
For historical investments, enter these variables that were approved in your last cost of service test year. For 2021 and beyond, enter variables as in the application.
Rate Riders related to the direct benefit portion of the renewable investments are not calculated for the Test Year as these assets and costs are already in the distributor's rate base/revenue requirement.

			2016			2017			2018			2019			2020			
				Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial	
			Total	6%	94%	Total	6%	94%	Total	6%	94%	Total	6%	94%	Total	6%	94%	Total
Net Fixed Assets (average)			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Incremental OM&A (on-going, N/A for Provincial Recovery)			$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0
Incremental OM&A (start-up, applicable for Provincial Recovery)			$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0
Rebasing Year vs. Test Year	**2016**	**2021**																
Allowance for Working Capital (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Rate Base				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Rebasing Year vs. Test Year	**2016**	**2021**																
Deemed ST Debt	4.00%	4.00%		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Deemed LT Debt	56.00%	56.00%		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Deemed Equity	40.00%	40.00%		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
ST Interest (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
LT Interest (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Return on Equity (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Cost of Capital Total				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
OM&A				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Amortization			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grossed-up PILs				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Revenue Requirement				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Provincial Rate Protection					$ -			$ -			$ -			$ -			$ -	
Monthly Amount Paid by IESO					$ -			$ -			$ -			$ -			$ -	

Note 1: The distributor should follow the regulatory accounting set out in the Accounting Procedure Handbook Guidance FAQs issued in March 2015. Q10 of the APH FAQs states that: "For approved eligible investments as defined under O.Reg. 330/09 under the OEB Act, a variance account will continue to be used for the purpose of recording variances between the revenue requirement based on actual costs of approved eligible investments and the revenue received from the IESO." The answer for Q10 provides the accounting guidance for this variance account: "Distributors that have included eligible investments to connect qualifying facilities in their DS plans are to establish the variance Account 1533 Renewable Generation Connection Funding Adder Deferral Account, Sub-account Provincial Rate Protection Payment Variances following OEB approval for investments forecast to enter service beyond the test year for purposes of implementing rate protection pursuant to O.Reg. 330/09. The purpose of this variance account is to track the variance between the distributor's revenue requirement associated with the portion of the actual capital and/or operating costs that are eligible for rate protection, as incurred by the distributor for eligible renewable enabling and expansion investments, and the rate protection payments collected from the IESO." The answer further provides the journal entries to record the variances. Distributors should follow the instructions in the answer for recording the journal entries in the variance account 1533.
Note 2: For the Test Year, Costs and Revenues of the Direct Benefit are to be included in the test year applicant Rate Base and Revenues.

PILs Calculation

			2016		2017		2018		2019		2020	
Income Tax			Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial
Net Income - ROE on Rate Base			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Amortization (6% DB and 94% P)			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CCA (6% DB and 94% P)			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Taxable income			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	2016	**2021**										
Tax Rate (to be entered)			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Income Taxes Payable			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Gross Up												
Income Taxes Payable			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grossed Up PILs			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

						Test Year					
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Net Fixed Assets											
Enter applicable amortization in years: 40											
Opening Gross Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Gross Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Opening Accumulated Amortization		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Current Year Amortization (before additions)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions Amortization (half year)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Accumulated Amortization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Opening Net Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Net Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Average Net Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

						Test Year					
UCC for PILs Calculation	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Opening UCC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
UCC Before Half Year Rule	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions (half year)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Reduced UCC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CCA Rate Class (to be entered)											
CCA Rate (to be entered)											
CCA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing UCC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Test Year

2021			2022			2023			2024			2025			2026	
Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial
6%	94%	Total	6%	94%	Total	6%	94%	Total	6%	94%	Total	6%	94%	Total	6%	94%
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -
$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
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$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	$ -			$ -			$ -			$ -			$ -			$ -
	$ -			$ -			$ -			$ -			$ -			$ -

Test Year

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

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TO BE UPDATED AT DRAFT RATE ORDER STAGE

Appendix 2-FC

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

This table will calculate the distributor/provincial shares of the investments entered in Part B of Appendix 2-FA.
Enter values in green shaded cells: WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage.
For historical investments, enter these variables that were approved in your last cost of service test year. For 2021 and beyond, enter variables as in the application.
Rate Riders related to the direct benefit portion of the renewable investments are not calculated for the Test Year as these assets and costs are already in the distributor's rate base/revenue requirement.

			2016			2017			2018			2019			2020			
			Total	Direct Benefit 17%	Provincial 83%	Total	Direct Benefit 17%	Provincial 83%	Total	Direct Benefit 17%	Provincial 83%	Total	Direct Benefit 17%	Provincial 83%	Total	Direct Benefit 17%	Provincial 83%	Total
Net Fixed Assets (average)			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Incremental OM&A (on-going, N/A for Provincial Recovery)			$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0
Incremental OM&A (start-up, applicable for Provincial Recovery)			$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0
Rebasing Year vs. Test Year	**2016**	**2021**																
Allowance for Working Capital (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Rate Base				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
	2016	**2021**																
Deemed ST Debt	4.00%	4.00%		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Deemed LT Debt	56.00%	56.00%		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Deemed Equity	40.00%	40.00%		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
ST Interest (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
LT Interest (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Return on Equity (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Cost of Capital Total				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
OM&A				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Amortization			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grossed-up PILs				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Revenue Requirement				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Provincial Rate Protection					$ -			$ -			$ -			$ -			$ -	
Monthly Amount Paid by IESO					$ -			$ -			$ -			$ -			$ -	

Note 1: The distributor should follow the regulatory accounting set out in the Accounting Procedure Handbook Guidance FAQs issued in March 2015. Q10 of the APH FAQs states that: “For approved eligible investments as defined under O.Reg. 330/09 under the OEB Act, a variance account will continue to be used for the purpose of recording variances between the revenue requirement based on actual costs of approved eligible investments and the revenue received from the IESO.” The answer for Q10 provides the accounting guidance for this variance account: “Distributors that have included eligible investments to connect qualifying facilities in their DS plans are to establish the variance Account 1533 Renewable Generation Connection Funding Adder Deferral Account, Sub-account Provincial Rate Protection Payment Variances following OEB approval for investments forecast to enter service beyond the test year for purposes of implementing rate protection pursuant to O.Reg. 330/09. The purpose of this variance account is to track the variance between the distributor’s revenue requirement associated with the portion of the actual capital and/or operating costs that are eligible for rate protection, as incurred by the distributor for eligible renewable enabling and expansion investments, and the rate protection payments collected from the IESO.” The answer further provides the journal entries to record the variances. Distributors should follow the instructions in the answer for recording the journal entries in the variance account 1533.
Note 2: For the Test Year, Costs and Revenues of the Direct Benefit are to be included in the test year applicant Rate Base and Revenues.

PILs Calculation

			2016		2017		2018		2019		2020	
Income Tax			Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial
Net Income - ROE on Rate Base			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Amortization (6% DB and 94% P)			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CCA (6% DB and 94% P)			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Taxable income			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	2016	**2021**										
Tax Rate (to be entered)			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Income Taxes Payable			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Gross Up												
Income Taxes Payable			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grossed Up PILs			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

		2016	2017	2018	2019	2020	Test Year 2021	2022	2023	2024	2025	2026
Net Fixed Assets												
Enter applicable amortization in years:	40											
Opening Gross Fixed Assets			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Gross Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Opening Accumulated Amortization		0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Current Year Amortization (before additions)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions Amortization (half year)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Accumulated Amortization		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Opening Net Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Net Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Average Net Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

UCC for PILs Calculation		2016	2017	2018	2019	2020	Test Year 2021	2022	2023	2024	2025	2026
Opening UCC		0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
UCC Before Half Year Rule		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions (half year)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Reduced UCC		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CCA Rate Class (to be entered)												
CCA Rate (to be entered)												
CCA		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing UCC		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Test Year 2021		2022			2023			2024			2025			2026		
Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial
17%	83%	Total	17%	83%	Total	17%	83%	Total	17%	83%	Total	17%	83%	Total	17%	83%
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -
$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	$ -			$ -			$ -			$ -			$ -			$ -
	$ -			$ -			$ -			$ -			$ -			$ -

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

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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

	Including outages caused by loss of supply	Excluding outages caused by loss of supply	Excluding Major Event Days
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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TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

Appendix 2-H
Other Operating Revenue

USoA #	USoA Description	2016 Actual²	2017 Actual²	2018 Actual²	2019 Actual	Bridge Year	Test Year	CGAAP
		2016	2017	2018	2019	2020	2021	Enter Transition Year
	Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
4235	**Specific Service Charges**	-$ 65,689	-$ 56,991	-$ 49,669	-$ 49,666	-$ 33,643	-$ 34,000	2012
4225	**Late Payment Charges**	-$ 32,463	-$ 25,259	-$ 26,043	-$ 26,204	-$ 24,436	-$ 24,500	2012
4082	**Retail Services Revenues**	-$ 5,689	-$ 5,619	-$ 5,596	-$ 7,616	-$ 7,725	-$ 7,880	2012
etc.								
4084	4084-Service Transaction Requests (STR) Revenues	-$ 41	-$ 38	-$ 52	-$ 221	-$ 225	-$ 230	
4086	4086-SSS Administration Revenue	-$ 13,399	-$ 13,486	-$ 13,544	-$ 13,649	-$ 13,675	-$ 13,725	2012
4210	4210-Rent from Electric Property	-$ 30,420	-$ 27,938	-$ 29,624	-$ 29,225	-$ 29,500	-$ 49,296	2012
4245	4245-Government Assistance Directly Credited to Income	-$ 11,710	-$ 11,854	-$ 11,854	-$ 12,503	$ -	$ -	2012
4355	4355-Gain on Disposition of Utility and Other Property	$ -	-$ 9,863	-$ 2,498	-$ 10,000	-$ 5,000	-$ 5,000	2012
4360	4360-Loss on Disposition of Utility and Other Property	$ 20,210	$ 17,503	$ 30,375	$ 51,692	$ 25,000	$ 25,000	2012
4375	4375-Revenues from Non-Utility Operations	-$ 150,226	-$ 160,999	-$ 181,570	-$ 537,757	-$ 170,000	-$ 170,000	2012
4380	4380-Expenses of Non-Utility Operations	$ 155,563	$ 142,554	$ 140,574	$ 471,517	$ 150,000	$ 150,000	2012
4390	4390-Miscellaneous Non-Operating Income	-$ 170	-$ 470	-$ 2,787	-$ 2,750	-$ 900	-$ 900	2012
4405	4405-Interest and Dividend Income	-$ 12,122	-$ 11,924	-$ 27,582	-$ 28,105	-$ 19,500	-$ 4,800	2012
Specific Service Charges		-$ 65,689	-$ 56,991	-$ 49,669	-$ 49,666	-$ 33,643	-$ 34,000	
Late Payment Charges		-$ 32,463	-$ 25,259	-$ 26,043	-$ 26,204	-$ 24,436	-$ 24,500	
Other Operating Revenues		-$ 61,260	-$ 58,935	-$ 60,670	-$ 63,213	-$ 51,125	-$ 71,130	
Other Income or Deductions		$ 13,256	-$ 23,198	-$ 43,488	-$ 55,404	-$ 20,400	-$ 5,700	
Total		-$ 146,157	-$ 164,384	-$ 179,871	-$ 194,487	-$ 129,604	-$ 135,330	

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

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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****	**Total**
			%					
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**	**0.00**

Inputs do no match 2015-20 CDM target

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

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

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

Note: The default formulae in the above table assume that the 2015-2020 kWh CDM target is achieved through persistence of CDM savings to the end of 2020. Distributors should rely on the Participant and Cost monthly reports provided by the IESO for 2018 and 2019 CDM savings.

Determination of 2021 Load Forecast Adjustment

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

From each of the 2006-2010 CDM Final Report, and the 2011 to 2017 CDM Final Reports, issued by the OPA/IESO for the distributor, the distributor should input the "gross" and "net" results of the cumulative CDM savings for 2019 into cells C57 to C66 and D57 to D66. The model will calculate the cumulative savings for all programs from 2006 to 2019 and determine the "net" to "gross" factor "g".

Net-to-Gross Conversion

Is CDM adjustment being done on a "net" or "gross" basis? **net**

Persistence of Historical CDM programs	"Gross" kWh	"Net" kWh	Difference kWh	"Net-to-Gross" Conversion Factor ('g')
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**	Distributor can select "0", "0.5", or "1" from drop-down list
Default Value selection rationale.	*Full year impact of 2015 CDM is assumed to be reflected in the base forecast, as the full year persistence of 2015 CDM programs is in the 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 hiostorical and forecasted data to be provided with respect to:

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

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

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

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

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

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

	Calendar Year	**Customers / Connections**		**Consumption (kWh) (3)**			**Demand (kW or kVA)**			**Revenues**	
	(for 2021 Cost of Service)			**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	112,565,495
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		
Historical	*2015*	Actual	3,212		
Historical	*2016*	Actual	3,219	OEB-approved	3,251
Historical	*2017*	Actual	3,246		
Historical	*2018*	Actual	3,279		
Historical	*2019*	Actual	3,302		
Bridge Year	*2020*	Forecast	3,328		
Test Year	*2021*	Forecast	3,355		

	Calendar Year		Consumption (kWh) [3] Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2015*	Actual	24,960,131			
Historical	*2016*	Actual	24,523,576		OEB-approved	27,408,200
Historical	*2017*	Actual	23,863,110			
Historical	*2018*	Actual	25,345,905			
Historical	*2019*	Actual	25,253,896			
Bridge Year	*2020*	Forecast		25,886,876		
Test Year	*2021*	Forecast		26,503,100		

	Calendar Year		Consumption (kWh) per Customer Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2015*	Actual	7,771	0		
Historical	*2016*	Actual	7,618	0	OEB-approved	8,431
Historical	*2017*	Actual	7,352	0		
Historical	*2018*	Actual	7,731	0		
Historical	*2019*	Actual	7,648	0		
Bridge Year	*2020*	Forecast	0	7,778		
Test Year	*2021*	Forecast	0	7,899		

Variance Analysis	Year	Customers Year-over-year	Test Year Versus OEB-approved	Consumption Year-over-year		Test Year Versus OEB-approved	Per Customer Year-over-year		Test Year Versus OEB-approved
	2015								
	2016	0.2%		-1.7%			-2.0%		
	2017	0.8%		-2.7%			-3.5%		
	2018	1.0%		6.2%			5.1%		
	2019	0.7%		-0.4%			-1.1%		
	2020	0.8%							
	2021	0.8%	3.2%		2.4%	-3.3%		1.6%	-6.3%
	Geometric Mean	0.9%	0.8%	0.4%		-0.8%	-0.5%		-1.6%

	Calendar Year (for 2021 Cost of Service)		Revenues		
Historical	*2015*	Actual	$ 1,183,229		
Historical	*2016*	Actual	$ 1,244,463	OEB-approved	$1,354,342
Historical	*2017*	Actual	$ 1,336,547		
Historical	*2018*	Actual	$ 1,389,125		
Historical	*2019*	Actual	$ 1,427,941		
Bridge Year (Foreca	*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			
Historical	*2015*	Actual	474		
Historical	*2016*	Actual	469	OEB-approved	476
Historical	*2017*	Actual	473		
Historical	*2018*	Actual	470		
Historical	*2019*	Actual	470		
Bridge Year	*2020*	Forecast	469		
Test Year	*2021*	Forecast	468		

Calendar Year	Consumption (kWh) [3]	Actual (Weather actual)	Weather-normalized		Weather-normalized
2015	Actual	12,033,955			
2016	Actual	11,967,606		OEB-approved	12,494,682
2017	Actual	11,410,391			
2018	Actual	11,582,140			
2019	Actual	11,138,172			
2020	Forecast		11,302,682		
2021	Forecast		11,455,522		

Calendar Year	Consumption (kWh) per Customer	Actual (Weather actual)	Weather-normalized		Weather-normalized
2015	Actual	25,366	0		
2016	Actual	25,499	0	OEB-approved	26,276
2017	Actual	24,136	0		
2018	Actual	24,634	0		
2019	Actual	23,698	0		
2020	Forecast	0	24,099	0	
2021	Forecast	0	24,476	0	

Variance Analysis	Year	Customers: Year-over-year	Customers: Test Year Versus OEB-approved	Consumption: Year-over-year (Actual)	Consumption: Year-over-year (Weather-normalized)	Consumption: Test Year Versus OEB-approved	Per Customer: Year-over-year (Actual)	Per Customer: Year-over-year (Weather-normalized)	Per Customer: Test Year Versus OEB-approved
	2015								
	2016	-1.1%		-0.6%			0.5%		
	2017	0.7%		-4.7%			-5.3%		
	2018	-0.5%		1.5%			2.1%		
	2019	0.0%		-3.8%			-3.8%		
	2020	-0.2%							
	2021	-0.2%	-1.6%		1.4%	-8.3%		1.6%	-6.8%
	Geometric Mean	-0.3%	-0.4%	-2.5%		-2.1%	-2.2%		-1.8%

	Calendar Year (for 2021 Cost of Service)	Revenues			
Historical	*2015*	Actual	$ 425,733		
Historical	*2016*	Actual	$ 437,109	OEB-approved	$461,091
Historical	*2017*	Actual	$ 446,294		
Historical	*2018*	Actual	$ 453,431		
Historical	*2019*	Actual	$ 446,409		
Bridge Year (Foreca	*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		
Historical	2015	Actual	36		
Historical	2016	Actual	36	OEB-approved	38
Historical	2017	Actual	35		
Historical	2018	Actual	34		
Historical	2019	Actual	35		
Bridge Year	2020	Forecast	35		
Test Year	2021	Forecast	34		

Consumption (kWh) [3]	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	20,081,441			
Actual	19,893,743		OEB-approved	14,065,279
Actual	19,029,613			
Actual	18,305,429			
Actual	18,739,880			
Forecast		18,727,304		
Forecast		18,697,353		

Consumption (kWh) per Customer	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	561,719	0		
Actual	559,075	0	OEB-approved	369,546
Actual	547,615	0		
Actual	538,395	0		
Actual	535,425	0		
Forecast	0	542,559		
Forecast	0	549,277		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2015		
	2016	-0.5%	
	2017	-2.3%	
	2018	-2.2%	
	2019	2.9%	
	2020	-1.4%	
	2021	-1.4%	-10.6%
	Geometric Mean	-1.0%	-2.8%

Year	Year-over-year		Test Year Versus OEB-approved
2015			
2016	-0.9%		
2017	-4.3%		
2018	-3.8%		
2019	2.4%		
2020			
2021		-0.2%	32.9%
Geometric Mean	-2.3%		7.4%

Year	Year-over-year		Test Year Versus OEB-approved
2015			
2016	-0.5%		
2017	-2.0%		
2018	-1.7%		
2019	-0.6%		
2020			
2021		1.2%	48.6%
Geometric Mean	-1.6%		10.4%

	Calendar Year (for 2021 Cost of Service)		Revenues		
Historical	2015	Actual	$ 312,596		
Historical	2016	Actual	$ 280,599	OEB-approved	$232,406
Historical	2017	Actual	$ 251,771		
Historical	2018	Actual	$ 245,613		
Historical	2019	Actual	$ 252,352		
Bridge Year (Foreca	2020	Forecast	$ 254,871		
Test Year (Forecast)	2021	Forecast	$ 290,475		

Demand (kW)	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	55,778			
Actual	55,436		OEB-approved	43,362
Actual	53,405			
Actual	52,915			
Actual	51,685			
Forecast		52,509		
Forecast		52,425		

Demand (kW) per Customer	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual				
Actual			OEB-approved	1,139.3
Actual				
Actual				
Actual				
Forecast				
Forecast				

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2015		
	2016	-10.2%	
	2017	-10.3%	
	2018	-2.4%	
	2019	2.7%	
	2020	1.0%	
	2021	14.0%	25.0%
	Geometric Mean	-1.5%	5.7%

Year	Year-over-year		Test Year Versus OEB-approved
2015			
2016	-0.6%		
2017	-3.7%		
2018	-0.9%		
2019	-2.3%		
2020			
2021		-0.2%	20.9%
Geometric Mean	-2.5%		4.9%

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

4 Customer Class: General Service 1,000-4999kW

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

	Calendar Year (for 2021 Cost of Service	Customers			
Historical	2015	Actual	5		
Historical	2016	Actual	5	OEB-approved	5
Historical	2017	Actual	5		
Historical	2018	Actual	5		
Historical	2019	Actual	5		
Bridge Year	2020	Forecast	5		
Test Year	2021	Forecast	5		

Consumption (kWh) [3]	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	47,530,355			
Actual	45,496,516		OEB-approved	50,613,209
Actual	45,750,527			
Actual	43,913,956			
Actual	42,766,148			
Forecast		42,766,148		
Forecast		42,766,148		

Consumption (kWh) per Customer	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	9,506,071	0		
Actual	9,099,303	0	OEB-approved	10,122,642
Actual	9,150,105	0		
Actual	8,782,791	0		
Actual	8,553,230	0		
Forecast	0	8,553,230	0	
Forecast	0	8,553,230		

Variance Analysis	Year	Year-over-year		Test Year Versus OEB-approved
	2015			
	2016	0.0%		
	2017	0.0%		
	2018	0.0%		
	2019	0.0%		
	2020	0.0%		
	2021	0.0%		0.0%
	Geometric Mean	0.0%		0.0%

Year	Year-over-year		Test Year Versus OEB-approved
2015			
2016	-4.3%		
2017	0.6%		
2018	-4.0%		
2019	-2.6%		
2020			
2021		0.0%	-15.5%
Geometric Mean	-3.5%		-4.1%

Year	Year-over-year		Test Year Versus OEB-approved
2015			
2016	-4.3%		
2017	0.6%		
2018	-4.0%		
2019	-2.6%		
2020			
2021		0.0%	-15.5%
Geometric Mean	-3.5%		-4.1%

	Calendar Year (for 2021 Cost of Service	Revenues			
Historical	2015	Actual	$ 322,450		
Historical	2016	Actual	$ 384,795	OEB-approved	$465,666
Historical	2017	Actual	$ 440,467		
Historical	2018	Actual	$ 443,136		
Historical	2019	Actual	$ 440,971		
Bridge Year (Foreca	2020	Forecast	$ 413,514		
Test Year (Forecast)	2021	Forecast	$ 553,038		

Demand (kW)	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	99,567			
Actual	96,818		OEB-approved	108,301
Actual	98,592			
Actual	98,025			
Actual	96,230			
Forecast		92,890		
Forecast		92,890		

Demand (kW) per Customer	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual				
Actual			OEB-approved	21,660
Actual				
Actual				
Actual				
Forecast				
Forecast				

Variance Analysis	Year	Year-over-year		Test Year Versus OEB-approved
	2015			
	2016	19.3%		
	2017	14.5%		
	2018	0.6%		
	2019	-0.5%		
	2020	-6.2%		
	2021	33.7%		18.8%
	Geometric Mean	11.4%		4.4%

Year	Year-over-year		Test Year Versus OEB-approved
2015			
2016	-2.8%		
2017	1.8%		
2018	-0.6%		
2019	-1.8%		
2020			
2021		0.0%	-14.2%
Geometric Mean	-1.1%		-3.8%

Year	Year-over-year		Test Year Versus OEB-approved
2015			
2016			
2017			
2018			
2019			
2020			
2021			
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			
Historical	*2015*	Actual	1		
Historical	*2016*	Actual	2	OEB-approved	1
Historical	*2017*	Actual	2		
Historical	*2018*	Actual	2		
Historical	*2019*	Actual	2		
Bridge Year	*2020*	Forecast	2		
Test Year	*2021*	Forecast	2		

	Calendar Year	Consumption (kWh) [3]	Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2015*	Actual	5,184			
Historical	*2016*	Actual	6,816		OEB-approved	3,024
Historical	*2017*	Actual	6,801			
Historical	*2018*	Actual	6,801			
Historical	*2019*	Actual	6,288			
Bridge Year	*2020*	Forecast		6,288		
Test Year	*2021*	Forecast		6,288		

	Calendar Year	Consumption (kWh) per Customer	Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2015*	Actual	5,184	0		
Historical	*2016*	Actual	4,305	0	OEB-approved	4,430
Historical	*2017*	Actual	3,401	0		
Historical	*2018*	Actual	2,915	0		
Historical	*2019*	Actual	2,695	0		
Bridge Year	*2020*	Forecast	0	2,695		
Test Year	*2021*	Forecast	0	2,695		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2015		
	2016	58.3%	
	2017	26.3%	
	2018	16.7%	
	2019	0.0%	
	2020	0.0%	
	2021	0.0%	241.7%
	Geometric Mean	18.5%	36.0%

Year	Year-over-year		Test Year Versus OEB-approved
2015			
2016	31.5%		
2017	-0.2%		
2018	0.0%		
2019	-7.5%		
2020			
2021		0.0%	107.9%
Geometric Mean	6.6%		20.1%

Year	Year-over-year		Test Year Versus OEB-approved
2015			
2016	-17.0%		
2017	-21.0%		
2018	-14.3%		
2019	-7.5%		
2020			
2021		0.0%	-39.2%
Geometric Mean	-19.6%		-11.7%

	Calendar Year (for 2021 Cost of Service	Revenues			
Historical	*2015*	Actual	$ 356		
Historical	*2016*	Actual	$ 583	OEB-approved	$279
Historical	*2017*	Actual	$ 883		
Historical	*2018*	Actual	$ 919		
Historical	*2019*	Actual	$ 928		
Bridge Year (Foreca	*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			
Historical	*2015*	Actual	27		
Historical	*2016*	Actual	24	OEB-approved	29
Historical	*2017*	Actual	23		
Historical	*2018*	Actual	23		
Historical	*2019*	Actual	23		
Bridge Year	*2020*	Forecast	23		
Test Year	*2021*	Forecast	23		

Consumption (kWh) [3]				
	Actual (Weather actual)	**Weather-normalized**		**Weather-normalized**
Actual	24,839			
Actual	22,057		OEB-approved	23,128
Actual	19,673			
Actual	19,673			
Actual	19,673			
Forecast		19,673		
Forecast		19,673		

Consumption (kWh) per Customer				
	Actual (Weather actual)	**Weather-normalized**		**Weather-normalized**
Actual	937	0		
Actual	919	0	OEB-approved	791
Actual	852	0		
Actual	855	0		
Actual	855	0		
Forecast	0	855		
Forecast	0	855		

Variance Analysis	**Year**	**Year-over-year**	**Test Year Versus OEB-approved**
	2015		
	2016	-9.4%	
	2017	-3.8%	
	2018	-0.4%	
	2019	0.0%	
	2020	0.0%	
	2021	0.0%	-21.4%
	Geometric Mean	-2.8%	-5.8%

Year	**Year-over-year**		**Test Year Versus OEB-approved**
2015			
2016	-11.2%		
2017	-10.8%		
2018	0.0%		
2019	0.0%		
2020			
2021		0.0%	-14.9%
Geometric Mean	-7.5%		-4.0%

Year	**Year-over-year**		**Test Year Versus OEB-approved**
2015			
2016	-1.9%		
2017	-7.3%		
2018	0.4%		
2019	0.0%		
2020			
2021		0.0%	8.2%
Geometric Mean	-3.0%		2.0%

	Calendar Year (for 2021 Cost of Service)	Revenues			
Historical	*2015*	Actual	$ 3,077		
Historical	*2016*	Actual	$ 3,405	OEB-approved	$4,367
Historical	*2017*	Actual	$ 3,618		
Historical	*2018*	Actual	$ 3,657		
Historical	*2019*	Actual	$ 3,690		
Bridge Year (Foreca	*2020*	Forecast	$ 3,706		
Test Year (Forecast)	*2021*	Forecast	$ 4,197		

Demand (kW)				
	Actual (Weather actual)	**Weather-normalized**		**Weather-normalized**
Actual	70			
Actual	61		OEB-approved	65
Actual	55			
Actual	55			
Actual	55			
Forecast		55		
Forecast		55		

Demand (kW) per Customer				
	Actual (Weather actual)	**Weather-normalized**		**Weather-normalized**
Actual				
Actual			OEB-approved	2.22
Actual				
Actual				
Actual				
Forecast				
Forecast				

Variance Analysis	**Year**	**Year-over-year**	**Test Year Versus OEB-approved**
	2015		
	2016	10.7%	
	2017	6.3%	
	2018	1.1%	
	2019	0.9%	
	2020	0.4%	
	2021	13.3%	-3.9%
	Geometric Mean	6.4%	-1.0%

Year	**Year-over-year**		**Test Year Versus OEB-approved**
2015			
2016	-12.1%		
2017	-10.8%		
2018	0.0%		
2019	0.0%		
2020			
2021		0.0%	-15.8%
Geometric Mean	-7.8%		-4.2%

Year	**Year-over-year**	**Test Year Versus OEB-approved**
2015		
2016		
2017		
2018		
2019		
2020		
2021		
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			
Historical	*2015*	Actual	905		
Historical	*2016*	Actual	907	OEB-approved	905
Historical	*2017*	Actual	908		
Historical	*2018*	Actual	908		
Historical	*2019*	Actual	908		
Bridge Year	*2020*	Forecast	924		
Test Year	*2021*	Forecast	924		

Consumption (kWh) [3]	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	720,792			
Actual	723,427		OEB-approved	725,392
Actual	697,359			
Actual	691,015			
Actual	650,270			
Forecast		229,833		
Forecast		229,833		

Consumption (kWh) per Customer	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	796	0		
Actual	798	0	OEB-approved	802
Actual	768	0		
Actual	761	0		
Actual	716	0		
Forecast	0	249		
Forecast	0	249		

Variance Analysis

Year	Year-over-year	Test Year Versus OEB-approved
2015		
2016	0.2%	
2017	0.1%	
2018	0.0%	
2019	0.0%	
2020	1.8%	
2021	0.0%	2.1%
Geometric Mean	0.4%	0.5%

Year	Year-over-year		Test Year Versus OEB-approved
2015			
2016	0.4%		
2017	-3.6%		
2018	-0.9%		
2019	-5.9%		
2020			
2021		0.0%	-68.3%
Geometric Mean	-3.4%		-25.0%

Year	Year-over-year		Test Year Versus OEB-approved
2015			
2016	0.1%		
2017	-3.7%		
2018	-0.9%		
2019	-5.9%		
2020			
2021		0.0%	-69.0%
Geometric Mean	-3.5%		-25.4%

	Calendar Year (for 2021 Cost of Service)	Revenues			
Historical	*2015*	Actual	$ 95,329		
Historical	*2016*	Actual	$ 53,713	OEB-approved	$20,922
Historical	*2017*	Actual	$ 23,647		
Historical	*2018*	Actual	$ 23,781		
Historical	*2019*	Actual	$ 23,904		
Bridge Year (Foreca	*2020*	Forecast	$ 22,220		
Test Year (Forecast)	*2021*	Forecast	$ 50,045		

Demand (kW)	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	1,984			
Actual	1,984		OEB-approved	1,995
Actual	1,920			
Actual	1,902			
Actual	1,810			
Forecast		632		
Forecast		632		

Demand (kW) per Customer	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual				
Actual			OEB-approved	2.20
Actual				
Actual				
Actual				
Forecast				
Forecast				

Variance Analysis

Year	Year-over-year	Test Year Versus OEB-approved
2015		
2016	-43.7%	
2017	-56.0%	
2018	0.6%	
2019	0.5%	
2020	-7.0%	
2021	125.2%	139.2%
Geometric Mean	-12.1%	24.4%

Year	Year-over-year		Test Year Versus OEB-approved
2015			
2016	0.0%		
2017	-3.2%		
2018	-1.0%		
2019	-4.8%		
2020			
2021		0.0%	-68.3%
Geometric Mean	-3.0%		-25.0%

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

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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 Appendi

	Last Rebasing Year 2016 OEB Approved	Last Rebasing 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%	

x 2-JB.

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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**
Reporting Basis	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**
Opening Balance[2]	$ 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 Balance[2]	$ 1,744,054	$ 1,718,058	$ 1,713,234	$ 1,819,082	$ 1,897,500	$ 1,918,500

Notes:

1 For each year, a detailed explanation for each cost driver and associated amount is requied in Exhibit 4.

2 Opening Balance for "Last Rebasing Year" (cell B15) should be equal to the OEB-Approved amount. For purposes of assessing incremental cost drivers, the closing balance for each year becomes the opening balance for the next year.

3 If it has been more than four years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than four years ago, a minimum of three years of actual information is required.

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Appendix 2-JC
OM&A Programs Table

Programs	Last Rebasing Year (2016 OEB-Approved)	Last Rebasing 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 Rebasing Year (2016 OEB-
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:

1 Please provide a breakdown of the major components of each OM&A Program undertaken in each year. Please ensure that all programs below the materiality threshold are included in the miscellaneous line. Add more Programs as required.

2 The applicant should group projects appropriately and avoid presentations that result in classification of significant components of the OM&A budget in the miscellaneous category

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9	**Appendix 2-K**							
10	**Employee Costs**							
11								
12		**Last Rebasing Year (2016 OEB Approved)**	**Last Rebasing 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 ovetime 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.							

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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.

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Appendix 2-M
Regulatory Cost Schedule

	Regulatory Cost Category	USoA Account	USoA Account Balance	Last Rebasing Year (2016 OEB Approved)	Last Rebasing Year (2016 Actual)	Most Current Actuals 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										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
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

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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.

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Appendix 2-OA
Capital Structure and Cost of Capital

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

Test Year: 2021

Line No.	Particulars	Capitalization Ratio			Cost Rate	Return
		(%)		($)	(%)	($)
	Debt					
1	Long-term Debt	56.00%		$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 **2021**

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) [2]	Interest ($) [1]	Additional Comments, if any
1	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 **2020**

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 **2019**

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	

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

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

Proposed Rate Class for Billing Embedded Distributor(s)

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

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

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

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

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

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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Commodity Expense

Step 1: **2021 Forecasted Commodity Prices**

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

Step 2: **Commodity Expense**

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

Commodity

					2021 Test Year					
Customer		**Revenue**	**Expense**							
Class Name	UoM	USA #	USA #	Class A Non-RPP Volume**		Class B Non-RPP Volume**	Class B RPP Volume**	Average HOEP	Average RPP Rate	Amount
Residential	kWh	4006	4705			899,639	27,214,066	$ 0.02009	$ 0.12803	$3,502,291
General Service <50kW	kWh	4010	4705			2,406,032	9,745,646	$ 0.02009	$ 0.12803	$1,296,072
General Service 50-999kW	kWh	4035	4705	4,953,670		13,015,570	1,864,358	$ 0.02009	$ 0.12803	$599,696
General Service 1000-4999kW	kWh	4010	4705	45,366,330		-	-	$ 0.02009	$ 0.12803	$911,410
Unmetered Scattered Load	kWh	4025	4705			1,041	5,630	$ 0.02009	$ 0.12803	$742
Sentinel Lighting	kWh	4025	4705			2,400	18,469	$ 0.02009	$ 0.12803	$2,413
Street Lights	kWh	4025	4705			243,800	-	$ 0.02009	$ 0.12803	$4,898
	kWh	4025	4705					$ 0.02009	$ 0.12803	$0
	kWh	4025	4705					$ 0.02009	$ 0.12803	$0
TOTAL										**$6,317,521**

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

File Number:	EB-2020-0061
Exhibit:	2
Tab:	Section 2.3.3
Schedule:	
Page:	47-55
Date:	20-Nov-20

1. Volumes for Electricity Commodity and Global Adjustment non-RPP in kWh
2. 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

		2021 Test Year	**RPP**		**2021 Test Year**	**non-RPP**		**Total**	
Electricity Commodity	**Units**	Volume	Rate	$	Volume	Rate	$	$	
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								CHECK
SUB-TOTAL		38,848,169		4,973,731	66,888,481		1,343,790	$ 6,317,521	$0.00

Global Adjustment non-RPP	**Units**								
Class per Load Forecast		Volume	Rate	$	Volume	Rate	$	Total	
Residential	kwh			0			96,207		
General Service <50kW	kwh			0			257,301		
General Service 50-999kW	kwh			0			1,780,529		
General Service 1000-4999kW	kwh			0			3,559,251		
Unmetered Scattered Load	kwh			0			111		
Sentinel Lighting	kwh			0			257		
Street Lights	kwh			0			26,072		
	kwh								CHECK
SUB-TOTAL				0			5,719,728	$ 5,719,728	$0.00

Transmission - Network	**Units**							
Class per Load Forecast		Volume	Rate	$	Volume	Rate	$	Total
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

Transmission - Connection	**Units**							
Class per Load Forecast		Volume	Rate	$	Volume	Rate	$	Total
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

Wholesale Market Service	**Units**							
Class per Load Forecast		Volume	Rate	$	Volume	Rate	$	Total
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

Class A CBR	**Units**							
Class per Load Forecast		Volume	Rate	$	Volume	Rate	$	Total
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

Class B CBR	Units	Volume	Rate	$	Volume	Rate	$	Total
Class per Load Forecast								
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

RRRP	Units	Volume	Rate	$	Volume	Rate	$	Total
Class per Load Forecast								
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

Low Voltage - No TLF adjustment	Units	Volume	Rate	$	Volume	Rate	$	Total
Class per Load Forecast								
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

Smart Meter Entity Charge	Units	Customers	Rate	$	Customers	Rate	$	Total
Class per Load Forecast								
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**	
	-	