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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 2017

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) [2]	Interest ($) [1]	Additional Comments, if any
1	Promissory Note	Town of Espanola	Affiliated	Fixed Rate		No Term	$ 1,185,416	0.0441	$ 52,276.83	
2	Promissory Note	Township of Sable Spanish River	Affiliated	Fixed Rate		No Term	$ 339,095	0.0441	$ 14,954.10	
3	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate		25	$ 2,100,000	0.0378	$ 79,380.00	
4	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate		10	$ 300,000	0.0273	$ 8,190.00	
5									$ -	
6									$ -	
7									$ -	
8									$ -	
9									$ -	
10									$ -	
11									$ -	
12									$ -	
Total							$ 3,924,511	3.94%	$ 154,800.92	

Notes

1 If financing is in place only part of the year, separately calculate the pro-rated interest in the year and input in the cell.
2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities* , issued December 11, 2009, or with any subsequent update issued by the OEB.
3 Add more lines above row 12 if necessary.

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Chapter 2 Appendices
Filing Requirements for Electricity Distribution Rate Applications

Version 1.0 (2021)

Utility Name	North Bay Hydro Distribution Limited - Espanola service territory
Assigned EB Number	EB-2020-0020
Name of Contact and Title	Tyler Kasubeck
Phone Number	705-759-3009
Email Address	tyler.kasubeck@ssmpuc.com
Test Year	2021
Bridge Year	2020
Last Rebasing Year	2012
Identify the accounting standard used for the test year	MIFRS
Did North Bay Hydro Distribution Limited - Espanola service territory update its depreciation and capitalization policies?	Yes
If "yes" to cell E34, were the changes in policies reflected in a prior rebasing application?	Yes
When did North Bay Hydro Distribution Limited - Espanola service territory update its actual depreciation and capitalization policies?	**January 1** **2012**
Identify the year the applicant adopted IFRS for financial reporting purposes	2015
Is North Bay Hydro Distribution Limited - Espanola service territory applying for cost recovery for the test and/or future year(s) for Green Energy	No
Is North Bay Hydro Distribution Limited - Espanola service territory 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.

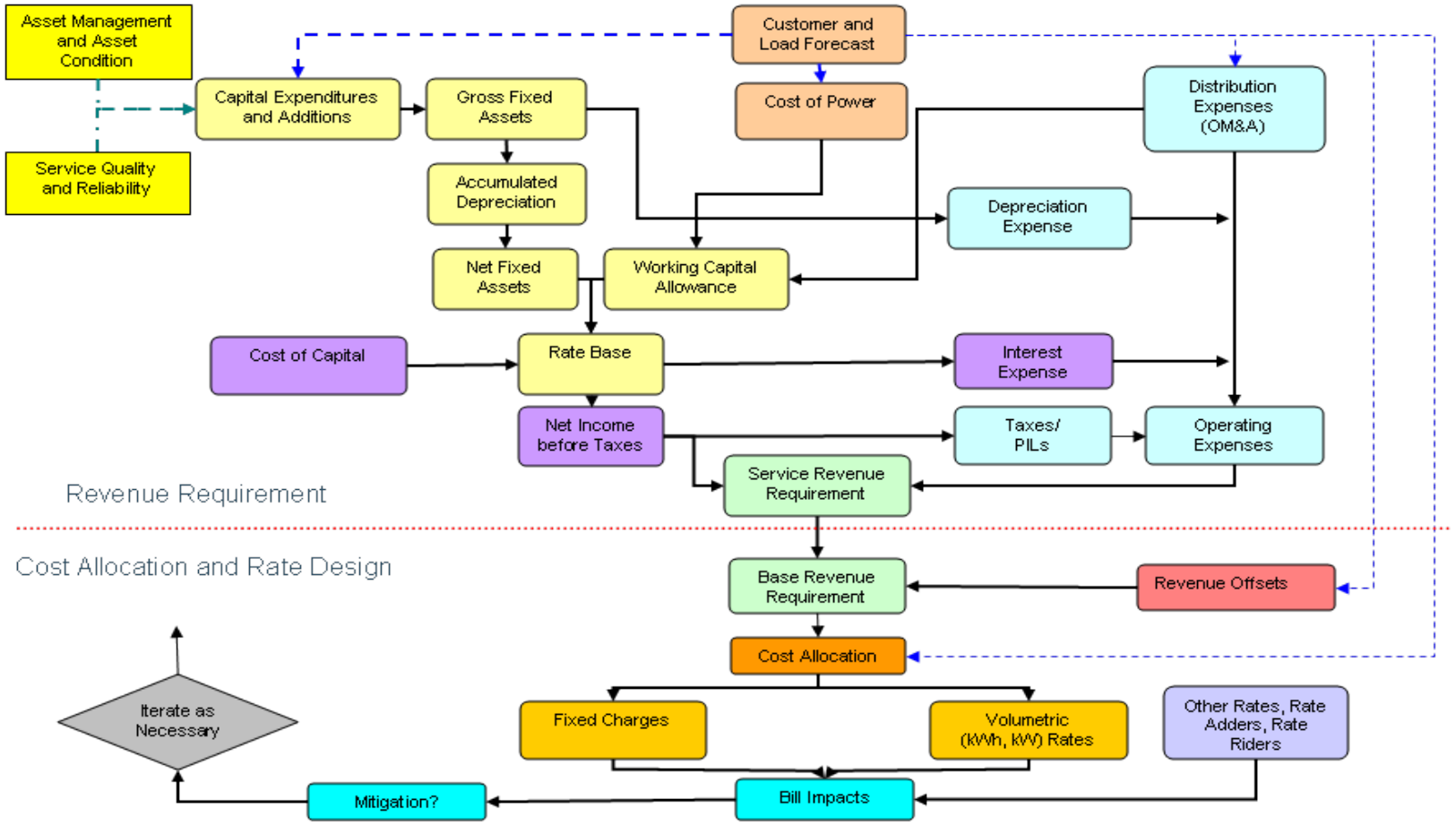
Ontario Energy Board

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.

North Bay Hydro Distribution Limited - Espanola service territory is seeking the following approvals in this application:

1		Approval to charge rates effective May 1, 2021 to recover a revenue requirement of $2,272,419 which includes a revenue deficiency of $449,736 as set out in Exhibit 6
2		Approval to transition to fully-fixed rates for residential customers
3		Approval of the proposed loss factor of 1.0673 as set out in Exhibit 8
4		Approval to charge a Retail Transmission Network Service rate as proposed and described in Exhibit 8
5		Approval to continue to charge Wholesale Market Service Charge
6		Approval to continue the Specific Service Charges and Transformer Allowance
7		Approval to dispose of Account 1508, Other Regulatory Assets, sub-accounts for Distribution Station 4 which was subject of an ICM application (EB-2013-0127)
8		Approval of the rate riders for disposition of the Lost Revenue Adjustment Mechanism Variance Account ("LRAMVA") and Lost Revenue Adjustment Mechanism ("LRAM") for lost revenue for the 2011-2019 program years, with persistence to April 30, 2021. For additional information, please refer to Exhibit 4
9		Approval of the rate riders for disposition of the Group 1 and Group 2 and Other Deferral and Variance Accounts as detailed in Exhibit 9
10		Approval of the updated province wide fixed monthly charge of $4.55 for MicroFIT 11 Generator Service Classification
11		Approval to continue to use Account 1509 – Impacts Arising from the COVID-19 Emergency
12		May 1, 2016 interim rates be declared final rates

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Appendix 2-AA
Capital Projects Table

Projects	2017	2018	2019	2020 Bridge Year	2021 Test Year
Reporting Basis					
Pole Replacements					
Distribution Stations					
Poles, Towers, Fixtures	64,088	96,375	190,196	53,717	75,615
O/H Conductors & Devices		3,634	28,677		
Underground Conduit					
U/G Conductors & Devices			6,548		
Line Transformers					
Services - New		158			
Meters					
Sub-Total	64,088	100,167	225,421	53,717	75,615
OH Cutout Renewal	3,689	9,037	4,663		9,547
Distribution Stations					
Poles, Towers, Fixtures					
O/H Conductors & Devices				52,781	
Underground Conduit					
U/G Conductors & Devices					
Line Transformers					
Services - New					
Meters					
Sub-Total	3,689	9,037	4,663	52,781	9,547
Spnaish River Drive			3,706		
Distribution Stations					
Poles, Towers, Fixtures					
O/H Conductors & Devices					
Underground Conduit				76,572	
U/G Conductors & Devices				76,572	
Line Transformers				27,024	
Services - New				45,042	
Meters					
Sub-Total	0	0	3,706	225,210	0
Massey 3 Phase Line Replacement					
Distribution Stations					
Poles, Towers, Fixtures					42,984
O/H Conductors & Devices					42,984
Underground Conduit					
U/G Conductors & Devices					
Line Transformers					15,170
Services - New					25,285
Meters					
Sub-Total	0	0	0	0	126,423
Duplessis road pole Line rebuild					
Distribution Stations					
Poles, Towers, Fixtures				55,038	
O/H Conductors & Devices					
Underground Conduit					
U/G Conductors & Devices					
Line Transformers					
Services - New					
Meters					
Sub-Total	0	0	0	55,038	0
Cross Lot Relocations	39,070			48,038	
Distribution Stations					
Poles, Towers, Fixtures		38,491	42,827		
O/H Conductors & Devices		38,163	34,130		
Underground Conduit					
U/G Conductors & Devices		141	4,807		
Line Transformers		2,737			
Services - New					
Meters					
Sub-Total	39,070	79,532	81,764	48,038	0
Double Bucklet Truck					
Distribution Stations					
Poles, Towers, Fixtures					
O/H Conductors & Devices					
Underground Conduit					
U/G Conductors & Devices					
Line Transformers					
Services - New					
Meters					
Vehicles			70,339		
Sub-Total	0	0	70,339	0	0
Replace Submarine Cable					
Distribution Stations					
Poles, Towers, Fixtures					
O/H Conductors & Devices					
Underground Conduit					
U/G Conductors & Devices	61,733	184,153			
Line Transformers					
Services - New					
Meters					
Sub-Total	61,733	184,153	0	0	0
Conductor Replacements - Tie Feeders F3-F5					
Distribution Stations					
Poles, Towers, Fixtures	39,389				
O/H Conductors & Devices	128,691				
Underground Conduit	0				
U/G Conductors & Devices	5,056				
Line Transformers	3,367				
Services - New	0				
Meters	0				
Sub-total	176,503	0	0	0	0
Conductor Replacements - Tie Feeders F1-F8					
Distribution Stations					
Poles, Towers, Fixtures	4,782				
O/H Conductors & Devices	77,844				
Underground Conduit	0				
U/G Conductors & Devices	13,878				
Line Transformers	0				
Services - New	0				
Meters	0				
Sub-Total	96,504	0	0	0	0
Long Term Load Transfer					
Distribution Stations	55,212				
Poles, Towers, Fixtures	77,380				
O/H Conductors & Devices	0				
Underground Conduit	0				
U/G Conductors & Devices	26,666				
Line Transformers	2,404				
Services - New					
Meters					

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

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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)			
	2012			2013			2014			2015			2016			2017			2018			2019			2020			2021	2022	2023	2024
	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual[2]	Var				
	$ '000		%	$ '000		%	$ '000		%	$ '000		%	$ '000		%	$ '000		%	$ '000		%	$ '000		%	$ '000		%			$ '000	
System Access	92	87	-5.0%			--			--			--			--	242	182	-25.0%	109	37	-65.8%	108	38	-64.7%	148	148	0.0%	52			
System Renewal	736	835	13.4%			--			--			--			--	454	467	2.9%	446	393	-11.9%	417	338	-19.0%	502	502	0.0%	404			
System Service			--			--			--			--			--			--			--			--			--				
General Plant	195	20	-89.7%			--			--			--			--	415	-	-100.0%	13	-	-100.0%	13	85	582.1%	58	58	0.0%	33			
TOTAL EXPENDITURE	1,023	942	-7.9%	-	-	--	-	-	--	-	-	--	-	-	--	1,111	649	-41.6%	567	430	-24.2%	537	461	-14.2%	708	708	0.0%	488	-	-	-
Capital Contributions	16	71	330.9%			--			--			--			--	18	3	-82.1%	24	40	70.8%	30	39	32.7%	64	64	0.0%	25			
Net Capital Expenditures	1,006	871	-13.5%			--			--			--			--	1,093	646	-40.9%	544	390	-28.3%	507	422	-16.9%	645	645	0.0%	463			
System O&M	$ 647	$ 670	3.6%			--			--			--			--	$ 647	$ 586	-9.4%	$ 649	$ 641	-1.3%	$ 688	$ 720	4.7%	$ 723	$ 723	0.0%	$ 735			

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
Notes on year over year Plan vs. Actual variances for Total Expenditures
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.
COS-SPECIFIC CUSTOMER ENGAGEMENT		
SURVEYS		
Bi-annual Customer Satisfaction Survey - Residential and Commercial Customers (2015, 2017 & 2019)	In 2015, 2017 and 2019, customer satisfaction surveys were conducted by the third party organization, UtilityPulse, with both residential and commercial customers. **1. Reliability** **2.Better prices / lower rates** **3. Customer communication / online access** **4. Outage Notification**	ERHDC has made improvements such as, but not limited to, the following areas: **1. Reliability** Smart Meter/AMI data utilization for pro-active service delivery Customer Information System (CIS) upgrade to improve services and response times for customers Improvements in vegetation management and infrastructure renewal VPR Partnership for assistance for those in need during emergencies Accountability training to ensure employees work efficiently **3. Customer Communication/Online Access** Customer Connect online platform to view detailed consumption Improvements in customer service; rebranding as Customer Care Customer Care training for management and staff Website upgrades, social media and local media communications Energy conservation promoted via advertising, website, social media COS Customer Engagement Survey **4. Outage Notification** Upgrades to the phone system to handle more calls during outages Atlas Notification System for planned outages Website and media release information Public Notices
Public Awareness of Electrical Safety Survey (2015, 2016 & 2019)	Ensuring the utility can provide safe electrical distribution Education and awareness about electrical safety, equipment, infrastructure Ensuring the utilities' operations are safe for workers and public Ontario One Call - Call Before You Dig Awareness	ERHDC's latest safety awarness score was 85% Website Safety Section Purchase of Promotional "Dig Safe" for the Ontario One Call program "Give 'Em a Brake" marketing for worker safety
FOCUS GROUPS		
COMMUNITY EVENT INTERACTIONS		
Retail Product Consultation Coupon Campaigns	Energy efficient products Conservation home upgrades	Partnerships with local hardware and home supply stores CDM product consultations in-store Promote energy efficient products, how it will help kWh usage Coupons to purchase products Conservation tips/tools available
Festivals (Pumpkin Fest)	Rate information Provincial rebates and regulations Face-to-face interactions with customers Ability to ask questions and have conversations about high costs Individual concerns	CDM promoted HEAR program, initiatives Explained Time-of-Use, Smart Meters, Online Services such as Customer Connect), capital projects, and sign-up customers for programs when eligible Customer Care & CDM reps on-site to answer questions personally
SAFETY		
Marketing Campaigns "Give Our Workers a Brake" and the "Call Before you Dig"	Providing a safe electrical service Ensuring that safety is our top priority with workers/community	Marketing campaigns to promote safety Providing in-house underground utility location services to the community
CUSTOMER CARE		

Customer C.A.R.E. Training	Customers want to be treated fairly Customer-focus and valued Speak with a professional that can resolve their problems	Entire customer service staff underwent customer care training that included: How to ensure is customer centered in everything we do Customer Loyalty Review of Customer Satisfaction survey (UtilityPulse-2017), what actual customers have said they want/need Effective communication, active listening Why customers get upset, resolving customer concerns Also re-branded its Customer Service to Customer Care to improve overall experience for each customer. Customer Care department will take the time to go through a person's bill with them. The representatives will connect customers with an Engineer or Planner to assist with questions related to neighbourhood projects.
Internal Training	Consistent messaging from employees Knowledgeable, professional staff Information about electricity rates, industry changes, government rebates, and conservation program initiatives	Monthly staff meetings (include info about OEB backgrounders, winter disconnections, rate changes) CDM and Line Departments provide Customer Care, Billing and Metering departments with presentations review programs available Line department provides Customer Care department with presentations to help with terminology and understanding of the electrical distribution system
Customer Information System (CIS) and MCare (Electronic Service Orders)	Reliability with services offered Customer satisfaction Overall trust in ERHDC	ERHDC introduced the system upgrades to assist with inefficiencies with metering services, wrong meter readings, and customer billing issues. Upgraded from Harris to NorthStar system Shorter wait times, quicker response Improved communication between customer and Customer Care, to ensure we can provide reliable services for our customers.
Customer Connect	Monitoring consumption Customer control, ability to review bills Needed assistance with understanding bill breakdown How to manage usage, Time-of-Use Help with lowering bills	ERHDC introduced the Customer Connect option Online customer platform for easy access to information Ability to view current and historical data Allows for real-time access so the Customer Care department can analyze customer's bills, review spikes and provide information for better consumption habits based on the individual's usage
Vulnerable Persons' Registry	Disabled customers or customers that experience any type of barrier Emergency services Reliability Ensuring safety is a priority for the community	ERHDC partnered with the Canadian Red Cross Confidential database Alerts Operations and Customer Care whenever an outage may impact a vulnerable person(s). Standard operating procedure includes cooperation with emergency services so ERHDC contacts first responders. Better communication during emergencies Ability to assist those in need, vulnerable/disabled
COMMUNITY SUPPORT		
Community Outreach	Corporate Social Responsibility Donations Event Sponsorships Investments back into the Community	**Pumpkin Festival Sponsorship** **LEAP Program** - Since 2012, donated over $16,000 to help low-income customers pay their electricity bills
COMMUNICATIONS		
Online Communications	Accessibility to information Knowledge of power outages Industry changes Conservation Program Availability Upcoming events, promotions Online services	**Website** - Upgraded to user-friendly, online Customer-focused portal "Customer Connect" for monitored consumption data, tree trimming services, "Call Before You Dig", infrastructure renewal projects, conservation tips, and program initiatives for homes and businesses

Public Notices	Accessibility to information Knowledge of power outages Reliability	ERHDC provides public notices to neighbourhoods in advance of planned major projects that could be impactive to property or service These notices are hand delivered to ensure customers receive them and are aware of any issues that may affect them or their routines
Public Relations / Media Relations	Accessibility to information Power Outage Notification Industry updates, Government rebates Conservation Program Availability Upcoming events, promotions Rate changes	Information provided to local online, print and radio media channels to ensure customers of all demographics receive the same information. Press releases
Advertising	Accessibility to information	Public Service Announcements Time-of-Use ads Conservation tips Tree trimming, worker safety
Bill Inserts	Improve rates Increase communication	ERHDC utilizes bill inserts to communicate regulatory information, new initiatives (such as the Atlas Outage Notification System), Government rebates, CDM programs and eligibility
Paperless Billing (E-Billing)	Reducing environmental impact Online access to bill (current and previous) Convenience	Online resource for customers 24/7 Access with Customer Connect platform (historical & current data) Paperless Billing Campaign is a future initiative to increase enrollment

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

General Instructions to MIFRS Appendices
Types of Schedules to File

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

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

		Reflecting Accounting Policy Changes in Current Application		Reflected Accounting Policy Changes in Prior Application[3]	Rebased under MIFRS in Prior Application[3]
		Accounting Policy Changes in 2012 and Adopted IFRS in 2015	Accounting Policy Changes in 2013 and Adopted IFRS in 2015	Adopted IFRS in 2015	IFRS Since 2015
	2021 Test	MIFRS	MIFRS	MIFRS	MIFRS
	2020 Bridge	MIFRS	MIFRS	MIFRS	MIFRS
	2019 Bridge	MIFRS	MIFRS	MIFRS	MIFRS
	2018 Bridge	MIFRS	MIFRS	MIFRS	MIFRS
Information to be filed in 2019 CoS Application	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: Adjustment Sub 4 ICM	Cost: Disposals [6]	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Adjustment Sub 4 ICM	Accumulated Depreciation: Disposals [6]	Accumulated Depreciation: Closing Balance	Net Book Value
	1609	Capital Contributions Paid	$0				$0	$0				$0	$0
12	1611	Computer Software (Formally known as Account 1925)	$55,256				$55,256	$6,802				$6,802	$48,454
CEC	1612	Land Rights (Formally known as Account 1906)	$0				$0	$0				$0	$0
N/A	1805	Land	$88,881				$88,881	$0				$0	$88,881
47	1808	Buildings	$389,801	$25,000			$414,801	$203,474	$5,772			$209,246	$205,555
13	1810	Leasehold Improvements	$0				$0	$0				$0	$0
47	1815	Transformer Station Equipment >50 kV	$0				$0	$0				$0	$0
47	1820	Distribution Station Equipment <50 kV	$2,185,331	$3,612			$2,188,943	$580,618	$3,643	$33,804		$618,065	$1,570,878
47	1825	Storage Battery Equipment	$0				$0	$0				$0	$0
47	1830	Poles, Towers & Fixtures	$3,633,597	$175,195			$3,808,792	$1,679,801	$56,478	$5,592		$1,741,871	$2,066,921
47	1835	Overhead Conductors & Devices	$2,494,971	$100,079			$2,595,050	$957,663	$30,176			$987,839	$1,607,211
47	1840	Underground Conduit	$786,919				$786,919	$629,537	$5,538			$635,075	$151,844
47	1845	Underground Conductors & Devices	$540,772	$53,666			$594,438	$79,212	$14,329			$93,541	$500,897
47	1850	Line Transformers	$1,143,945	$56,146			$1,200,091	$734,932	$13,161			$748,093	$451,998
47	1855	Services (Overhead & Underground)	$441,209	$50,312			$491,521	$88,957	$8,507			$97,464	$394,057
47	1860	Meters	$808,427	$16,419			$824,846	$575,683	$57,225			$632,908	$191,938
47	1860	Meters (Smart Meters)	$0				$0	$0				$0	$0
N/A	1905	Land	$0				$0	$0				$0	$0
47	1908	Buildings & Fixtures	$0				$0	$0				$0	$0
13	1910	Leasehold Improvements	$0				$0	$0				$0	$0
8	1915	Office Furniture & Equipment (10 years)	$0				$0	$0				$0	$0
8	1915	Office Furniture & Equipment (5 years)	$64,000				$64,000	$64,000				$64,000	($0)
10	1920	Computer Equipment - Hardware	$169,241	$8,000			$177,241	$198,535	$3,000			$201,535	($24,294)
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$0				$0	$0				$0	$0
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$0				$0	$0				$0	$0
10	1930	Transportation Equipment	$443,607				$443,607	$218,374	$27,280			$245,653	$197,953
8	1935	Stores Equipment	$10,538				$10,538	$10,538				$10,538	$0
8	1940	Tools, Shop & Garage Equipment	$169,791				$169,791	$153,097	$4,146			$157,243	$12,548
8	1945	Measurement & Testing Equipment	$11,948				$11,948	$10,564	$346			$10,910	$1,038
8	1950	Power Operated Equipment	$0				$0					$0	$0
8	1955	Communications Equipment	$19,257				$19,257	$19,256				$19,256	$1
8	1955	Communication Equipment (Smart Meters)	$0				$0	$0				$0	$0
8	1960	Miscellaneous Equipment	$0				$0	$0				$0	$0
47	1970	Load Management Controls Customer Premises	$0				$0	$0				$0	$0
47	1975	Load Management Controls Utility Premises	$0				$0	$0				$0	$0
47	1980	System Supervisor Equipment	$0				$0	$0				$0	$0
47	1985	Miscellaneous Fixed Assets	$0				$0	$0				$0	$0
47	1990	Other Tangible Property	$10,121				$10,121	$10,121				$10,121	$0
47	1995	Contributions & Grants	$0				$0	$0				$0	$0
47	2440	Deferred Revenue[5]	($550,375)	($25,000)			($575,375)	($152,307)	($12,328)			($164,635)	($410,740)
	2005	Property Under Finance Lease[7]	$0				$0	$0				$0	$0
		Sub-Total	**$12,917,237**	**$463,429**			**$13,380,666**	**$6,068,857**	**$217,273**	**$39,396**	**$0**	**$6,325,526**	**$7,055,141**
		Less Socialized Renewable Energy Generation Investments (input as negative)					$0					$0	$0
		Less Other Non Rate-Regulated Utility Assets (input as negative)					$0					$0	$0
		Total PP&E	**$12,917,237**	**$463,429**		**$0**	**$13,380,666**	**$6,068,857**	**$217,273**	**$39,396**	**$0**	**$6,325,526**	**$7,055,141**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]											
		Total							**$ 217,273**				

			Less: *Fully Allocated Depreciation*	
10		Transportation	Transportation	$ 27,280
8		Stores Equipment	Stores Equipment	
47		Deferred Revenue	Deferred Revenue	
			Net Depreciation	$ 189,993

Notes:

1 Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.

2 The "CCA Class" for fixed assets should generally agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).

3 The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the OEB.

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

5 Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1995 Contributions & Grants, but will be recorded in Account 2440, Deferred Revenues. Amortization of deferred revenue will be removed from the depreciation expense shown on this fixed asset continuity schedule as it should be included as income in Appendix 2-H Other Revenues.

6 The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.

File Number: EB-2020-0020
Exhibit:
Tab:
Schedule:
Page:
Date:

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	40	3%	40	3%	No	No
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	2	Fully Dressed Concrete Poles	Overall		50	60	80								
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	3	Fully Dressed Steel Poles	Overall		60	60	80								
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	4	OH Line Switch			30	45	55								
	5	OH Line Switch Motor			15	25	25								
	6	OH Line Switch RTU			15	20	20								
	7	OH Integral Switches			35	45	60								
	8	OH Conductors			50	60	75	1835	Overhead Conductors and 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								
	11	Reclosers			25	40	55								
TS & MS	12	Power Transformers	Overall		30	45	60	1820	Distribution Station Equipment <50kV	50	2%	50	2%	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								
	15	Station DC System	Overall		10	20	30								
			Battery Bank		10	15	15								
			Charger		20	20	30								
	16	Station Metal Clad Switchgear	Overall		30	40	60	1820	Distribution Station Equipment<50kV	50	2%	50	2%	No	No
			Removable Breaker		25	40	60								
	17	Station Independent Breakers			35	45	65	1820	Distribution Station Equipment<50kV	50	2%	50	2%	No	No
	18	Station Switch			30	50	60	1820	Distribution Station Equipment<50kV	50	2%	50	2%	No	No
	19	Electromechanical Relays			25	35	50								
	20	Solid State Relays			10	30	45								
	21	Digital & Numeric Relays			15	20	20								
	22	Rigid Busbars			30	55	60								
	23	Steel Structure			35	50	90								
UG	24	Primary Paper Insulated Lead Covered (PILC) Cables			60	65	75								
	25	Primary Ethylene-Propylene Rubber (EPR) Cables			20	25	25								
	26	Primary Non-Tree Retardant (TR) Cross Linked Polyethylene (XLPE) Cables Direct Buried			20	25	30								
	27	Primary Non-TR XLPE Cables in Duct			20	25	30								
	30	Secondary PILC Cables			70	75	80								
	31	Secondary Cables Direct Buried			25	35	40	1845	Underground Conductors and Devices	40	3%	40	3%	No	No
	32	Secondary Cables in Duct			35	40	60								
	33	Network Tranformers	Overall		20	35	50	1845	Underground Conductors and Devices	40	3%	40	3%	No	No
			Protector		20	35	40								
	34	Pad-Mounted Transformers			25	40	45								
	35	Submersible/Vault Transformers			25	35	45	1850	Line Transformers	40	3%	40	3%	No	No
	36	UG Foundation			35	55	70								
	37	UG Vaults	Overall		40	60	80	1840	Underground Conduit	40	3%	40	3%	No	No
			Roof		20	30	45								
	38	UG Vault Switches			20	35	50								
	39	Pad-Mounted Switchgear			20	30	45								
	40	Ducts			30	50	85								
	41	Concrete Encased Duct Banks			35	55	80								
	42	Cable Chambers			50	60	80								
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	10	10%	10	10%	No	No
2	Vehicles	Trucks & Buckets	5	15	1930	Transportation Equipments	15	7%	15	7%	No	No
		Trailers	5	20	1930	Transportation Equipments	15	7%	15	7%	No	No
		Vans	5	10								
3	Administrative Buildings		50	75	1808		50	2%	50	2%	No	No
4	Leasehold Improvements		Lease dependent									
5	Station Buildings	Station Buildings	50	75	1808	Buildings & Fixtures	50	2%	50	2%	No	No
		Parking	25	30								
		Fence	25	60	1808	Buildings & Fixtures	50	2%	50	2%	No	No
		Roof	20	30								
6	Computer Equipment	Hardware	3	5	1920	Computer Equipment - Hardward	5	20%	5	20%	No	No
		Software	2	5	1611	Computer Software	5	20%	5	20%	No	No
7	Equipment	Power Operated	5	10								
		Stores	5	10								
		Tools, Shop, Garage Equipment	5	10	1940	Tools, Shop and Garage Equipment	10	10%	10	10%	No	No
		Measurement & Testing Equipment	5	10	1945	Measurement and Testing Equipment	10	10%	10	10%	No	No
8	Communication	Towers	60	70								
		Wireless	2	10								
9	Residential Energy Meters		25	35								
10	Industrial/Commercial Energy Meters		25	35								
11	Wholesale Energy Meters		15	30								
12	Current & Potential Transformer (CT & PT)		35	50								
13	Smart Meters		5	15	1860	Meters	15	7%	15	7%	No	No
14	Repeaters - Smart Metering		10	15								
15	Data Collectors - Smart Metering		15	20								

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

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

Appendix 2-C
Depreciation and Amortization Expense

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

☐ [9]

Scenario that applies	Applicable Years and Accounting Standard
Rebasing for the first time with depreciation policy changes made in 2012. ☐	This appendix must be duplicated and completed for the years 2012 to 2018. The appendix for 2012 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2012 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 20 completed under MIFRS (2014 if changes to MIFRS are material).
Rebasing for the first time with depreciation policy changes made in 2013. ☑	This appendix must be duplicated and completed for the years 2013 to 2018. The appendix for 2013 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2013 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 20 completed under MIFRS (2014 if changes to MIFRS are material).
Already rebased with depreciation policy changes in a prior rate application ☐	This appendix must be completed for 2014 to 2018. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MIFRS (2014 if changes to MIFRS are material).

		Book Values								Service Lives				Depreciation Expense		
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1) [1]	Less Fully Depreciated [7]	IFRS Adjustments	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change [7]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [2]	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]
		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*.5)/j
1706	Land Rights	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1725	Poles and Fixtures	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1730	Overhead Conductors & Devices	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1735	Underground Conduit	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1740	Underground Conductors & Devices	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1611	Computer Software (Formally known as Account 1925)	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1612	Land Rights (Formally known as Account 1906)	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1805	Land	$88,881		$0	$88,881			$0	$0		0%	0	0%	$0	$0	$0
1806	Land Rights	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1808	Buildings	$175,553		$5,765	$181,318			$0	$0	41	2%	50	2%	$4,433	$0	$0
1810	Leasehold Improvements	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1815	Transformer Station Equipment >50 kV	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1820	Distribution Station Equipment <50 kV	$161,096		$10,618	$171,714			$0	$0	50	2%	50	2%	$3,450	$0	$0

1825	Storage Battery Equipment	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1830	Poles, Towers & Fixtures	$878,999		$37,482	$916,481			$0	$199,030	36	3%	40	3%	$25,150	$0	$2,488
1835	Overhead Conductors & Devices	$510,815		$25,105	$535,920			$0	$110,902	57	2%	60	2%	$9,462	$0	$924
1840	Underground Conduit	$99,204		$9,593	$108,797			$0	$0	31	3%	40	3%	$3,554	$0	$0
1845	Underground Conductors & Devices	$80,497		$1,088	$81,585			$0	$2,959	35	3%	40	3%	$2,330	$0	$37
1850	Line Transformers	$207,648		$13,023	$220,671			$0	$40,093	34	3%	40	3%	$6,565	$0	$501
1855	Services (Overhead & Underground)	$184,179		$7,070	$191,249			$0	$36,478	57	2%	60	2%	$3,350	$0	$304
1860	Meters	$549,852		$0	$549,852			$0	$765	11	9%	15	7%	$50,146	$0	$25
1860	Meters (Smart Meters)			$0	$0			$0			0%		0%	$0	$0	$0
1905	Land	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1908	Buildings & Fixtures	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1910	Leasehold Improvements	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1915	Office Furniture & Equipment (10 years)			$0	$0			$0	$0		0%		0%	$0	$0	$0
1915	Office Furniture & Equipment (5 years)	($1,897)		$0	($1,897)			$0	$0	1	88%	10	10%	($1,899)	$0	$0
1920	Computer Equipment - Hardware	$13,511		$0	$13,511			$0	$0	2	67%	5	20%	$9,001	$0	$0
1920	Computer Equip.-Hardware(Post Mar. 22/04)			$0	$0			$0	$0		0%		0%	$0	$0	$0
1920	Computer Equip.-Hardware(Post Mar. 19/07)			$0	$0			$0	$0		0%		0%	$0	$0	$0
1925	Computer Software	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1930	Transportation Equipment	$20,818	($59,096)	$12,766	$92,679			$0	$216,949	8	13%	15	7%	$11,924	$0	$7,232
1935	Stores Equipment	$2,104		$0	$2,104			$0	$0	4	27%	10	10%	$565	$0	$0
1940	Tools, Shop & Garage Equipment	$10,425		$2	$10,427			$0	$0	4	24%	10	10%	$2,471	$0	$0
1945	Measurement & Testing Equipment	$1,852		$0	$1,852			$0	$0	1	89%	10	10%	$1,646	$0	$0
1950	Power Operated Equipment	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1955	Communications Equipment	$73		$0	$73			$0	$1,243	1	100%	0	0%	$73	$0	$0
1955	Communication Equipment (Smart Meters)	$0		$0	$0			$0			0%		0%	$0	$0	$0
1960	Miscellaneous Equipment	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1970	Load Management Controls Customer Premises	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1975	Load Management Controls Utility Premises	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1980	System Supervisor Equipment	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1985	Miscellaneous Fixed Assets	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1990	Other Tangible Property	$0		$0	$0			$0	$0		0%		0%	$0	$0	$0
1995	Contributions & Grants	($242,119)		($4,581)	($246,700)	$0		$0	($20,969)	35	3%	40	3%	($7,083)	$0	($263)
	Total	**$2,741,489**	**($59,096)**	**$117,931**	**$2,918,515**	**$0**	**$0**	**$0**	**$587,450**					**$126,178**	**$0**	**$11,249**
		$0		**$0**					**$0**							

Scenario that applies	Applicable Years and Accounting Standard
Rebasing for the first time with depreciation policy changes made in 2012. ☐	This appendix must be duplicated and completed for the years 2012 to 2018. The appendix for 2012 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2012 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 20 completed under MIFRS (2014 if changes to MIFRS are material).
Rebasing for the first time with depreciation policy changes made in 2013. ☐	This appendix must be duplicated and completed for the years 2013 to 2018. The appendix for 2013 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2013 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 20 completed under MIFRS (2014 if changes to MIFRS are material).
Already rebased with depreciation policy changes in a prior rate application ☑	This appendix must be completed for 2014 to 2018. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MIFRS (2014 if changes to MIFRS are material).

		Book Values								Service Lives				Depreciation Expense		
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)[1]	Less Fully Depreciated [7]	IFRS Adjustments	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]
		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*.5)/j
1706	Land Rights	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1725	Poles and Fixtures	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1730	Overhead Conductors & Devices	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1735	Underground Conduit	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1740	Underground Conductors & Devices	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1611	Computer Software (Formally known as Account 1925)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1612	Land Rights (Formally known as Account 1906)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1805	Land	$88,881	$0	$0	$88,881	$0		$0	$0		0%	0	0%	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1808	Buildings	$175,553	$0	$5,765	$181,318	$0		$0	$0	41	2%	50	2%	$4,433	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1815	Transformer Station Equipment >50 kV	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1820	Distribution Station Equipment <50 kV	$161,096	$0	$10,618	$171,714	$0		$0	$0	50	2%	50	2%	$3,450	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1830	Poles, Towers & Fixtures	$878,999	$0	$37,482	$916,481	$199,030		$199,030	$124,175	36	3%	40	3%	$25,150	$4,976	$1,562
1835	Overhead Conductors & Devices	$510,815	$0	$25,105	$535,920	$110,902		$110,902	$121,422	57	2%	60	2%	$9,462	$1,848	$1,012
1840	Underground Conduit	$99,204	$0	$9,593	$108,797	$0		$0	$0	31	3%	40	3%	$3,554	$0	$0
1845	Underground Conductors & Devices	$80,497	$0	$1,088	$81,585	$2,959		$2,959	$0	35	3%	40	3%	$2,330	$74	$0
1850	Line Transformers	$207,648	$0	$13,023	$220,671	$40,093		$40,093	$9,565	34	3%	40	3%	$6,565	$1,002	$120
1855	Services (Overhead & Underground)	$184,179	$0	$7,070	$191,249	$36,478		$36,478	$5,872	70	1%	60	2%	$2,742	$608	$49
1860	Meters	$549,852	$0	$0	$549,852	$765		$765	$2,356	11	9%	15	7%	$50,146	$51	$79
1860	Meters (Smart Meters)	$0	$0	$0	$0	$0		$0			0%	0	0%	$0	$0	$0
1905	Land	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1908	Buildings & Fixtures	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1915	Office Furniture & Equipment (10 years)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1915	Office Furniture & Equipment (5 years)	($1,897)	$0	$0	($1,897)	$0		$0	$0	0	0%	10	10%	$0	$0	$0
1920	Computer Equipment - Hardware	$13,511	$0	$0	$13,511	$1,063		$1,063	$0	4	23%	5	20%	$3,146	$0	$106
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$0	$0	$0	$0	$0		$0			0%	0	0%	$0	$0	$0
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$0	$0	$0	$0	$0		$0			0%	0	0%	$0	$0	$0
1925	Computer Software	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1930	Transportation Equipment	$20,818	($59,096)	$12,766	$92,679	$216,949		$216,949	$811	10	10%	15	7%	$9,257	$14,463	$27
1935	Stores Equipment	$2,104	$0	$0	$2,104	$0		$0	$0	0	0%	10	10%	$0	$0	$0
1940	Tools, Shop & Garage Equipment	$10,425	$0	$2	$10,427	$0		$0	$6,857	6	16%	10	10%	$1,660	$0	$343
1945	Measurement & Testing Equipment	$1,852	$0	$0	$1,852	$0		$0	$0	36	3%	10	10%	$52	$0	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1955	Communications Equipment	$73	$0	$0	$73	$1,243		$1,243	$0	0	0%	0	0%	$0	$0	$0
1955	Communication Equipment (Smart Meters)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1960	Miscellaneous Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1970	Load Management Controls Customer Premises	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1975	Load Management Controls Utility Premises	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1980	System Supervisor Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1985	Miscellaneous Fixed Assets	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1995	Contributions & Grants	($242,119)	$0	($4,581)	($246,700)	($20,969)		($20,969)	($3,297)	35	3%	40	3%	($7,083)	($524)	($141)
	Total	**$2,741,489**	**($59,096)**	**$117,931**	**$2,918,515**	**$587,450**	**$0**	**$587,450**	**$268,824**					**$114,865**	**$22,498**	**$3,246**
		$272,631							**$0**							

Scenario that applies	Applicable Years and Accounting Standard
Rebasing for the first time with depreciation policy changes made in 2012. ☐	This appendix must be duplicated and completed for the years 2012 to 2018. The appendix for 2012 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2012 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 20 completed under MIFRS (2014 if changes to MIFRS are material).
Rebasing for the first time with depreciation policy changes made in 2013. ☐	This appendix must be duplicated and completed for the years 2013 to 2018. The appendix for 2013 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2013 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 20 completed under MIFRS (2014 if changes to MIFRS are material).
Already rebased with depreciation policy changes in a prior rate application ☑	This appendix must be completed for 2014 to 2018. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MIFRS (2014 if changes to MIFRS are material).

		Book Values								Service Lives				Depreciation Expense		
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)[1]	Less Fully Depreciated [7]	IFRS Adjustments	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]
		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*.5)/j
1706	Land Rights	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1725	Poles and Fixtures	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1730	Overhead Conductors & Devices	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1735	Underground Conduit	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1740	Underground Conductors & Devices	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1611	Computer Software (Formally known as Account 1925)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1612	Land Rights (Formally known as Account 1906)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1805	Land	$88,881	$0	$0	$88,881	$0		$0	$0		0%	0	0%	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1808	Buildings	$175,553	$0	$5,765	$181,318	$0		$0	$3,929	41	2%	50	2%	$4,433	$0	$39
1810	Leasehold Improvements	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1815	Transformer Station Equipment >50 kV	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1820	Distribution Station Equipment <50 kV	$161,096	$0	$10,618	$171,714	$0		$0	$0	50	2%	50	2%	$3,450	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1830	Poles, Towers & Fixtures	$878,999	$0	$37,482	$916,481	$323,205		$323,205	$150,342	36	3%	40	3%	$25,145	$8,080	$1,879
1835	Overhead Conductors & Devices	$510,815	$0	$25,105	$535,920	$232,324		$232,324	$304,465	57	2%	60	2%	$9,426	$3,872	$2,537
1840	Underground Conduit	$99,204	$0	$9,593	$108,797	$0		$0	$2,785	31	3%	40	3%	$3,554	$0	$35
1845	Underground Conductors & Devices	$80,497	$0	$1,088	$81,585	$2,959		$2,959	$7,152	35	3%	40	3%	$2,330	$74	$89
1850	Line Transformers	$207,648	$0	$13,023	$220,671	$49,658		$49,658	$19,680	33	3%	40	3%	$6,621	$1,241	$246
1855	Services (Overhead & Underground)	$184,179	$0	$7,070	$191,249	$42,350		$42,350	$8,648	57	2%	60	2%	$3,350	$706	$72
1860	Meters	$549,852	$0	$0	$549,852	$3,121		$3,121	$2,781	11	9%	15	7%	$50,144	$208	$92
1860	Meters (Smart Meters)	$0	$0	$0	$0	$0		$0			0%	0	0%	$0	$0	$0
1905	Land	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1908	Buildings & Fixtures	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1915	Office Furniture & Equipment (10 years)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1915	Office Furniture & Equipment (5 years)	($1,897)	$0	$0	($1,897)	$0		$0	$0	50	2%	10	10%	($38)	$0	$0
1920	Computer Equipment - Hardware	$13,511	$0	$0	$13,511	$1,063		$1,063	$0	20	5%	5	20%	$690	$213	$0
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1925	Computer Software	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1930	Transportation Equipment	$20,818	($59,096)	$12,766	$92,679	$217,760		$217,760	$0	12	8%	15	7%	$7,820	$14,517	$0
1935	Stores Equipment	$2,104	$0	$0	$2,104	$0		$0	$0	1	73%	10	10%	$1,539	$0	$0
1940	Tools, Shop & Garage Equipment	$10,425	$0	$2	$10,427	$6,857		$6,857	$0	6	16%	10	10%	$1,662	$686	$0
1945	Measurement & Testing Equipment	$1,852	$0	$0	$1,852	$0		$0	$3,464	36	3%	10	10%	$52	$0	$173
1950	Power Operated Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1955	Communications Equipment	$73	$0	$0	$73	$1,243		$1,243	$0	0	167%	0	2%	$1,219	$25	$0
1955	Communication Equipment (Smart Meters)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1960	Miscellaneous Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1970	Load Management Controls Customer Premises	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1975	Load Management Controls Utility Premises	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1980	System Supervisor Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1985	Miscellaneous Fixed Assets	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1995	Contributions & Grants	($242,119)	$0	($4,581)	($246,700)	($24,265)		($24,265)	($4,774)	0	0%	40	3%	$0	$0	($69)
	Total	**$2,741,489**	**($59,096)**	**$117,931**	**$2,918,515**	**$866,275**	**$0**	**$866,275**	**$496,503**					**$121,396**	**$29,622**	**$5,104**
		$530,603							**$0**							

Scenario that applies	Applicable Years and Accounting Standard

Rebasing for the first time with depreciation policy changes made in 2012. ☐	This appendix must be duplicated and completed for the years 2012 to 2018. The appendix for 2012 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2012 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 20 completed under MIFRS (2014 if changes to MIFRS are material).
Rebasing for the first time with depreciation policy changes made in 2013. ☐	This appendix must be duplicated and completed for the years 2013 to 2018. The appendix for 2013 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2013 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 20 completed under MIFRS (2014 if changes to MIFRS are material).
Already rebased with depreciation policy changes in a prior rate application ☑	This appendix must be completed for 2014 to 2018. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MIFRS (2014 if changes to MIFRS are material).

		Book Values								Service Lives				Depreciation Expense		
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)[1]	Less Fully Depreciated [7]	IFRS Adjustments	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]
		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*.5)/j
1706	Land Rights	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1725	Poles and Fixtures	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1730	Overhead Conductors & Devices	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1735	Underground Conduit	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1740	Underground Conductors & Devices	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1611	Computer Software (Formally known as Account 1925)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1612	Land Rights (Formally known as Account 1906)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1805	Land	$88,881	$0	$0	$88,881	$0		$0	$0		0%	0	0%	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1808	Buildings	$175,553	$0	$5,765	$181,318	$3,929		$3,929	$3,019	41	2%	50	2%	$4,433	$79	$30
1810	Leasehold Improvements	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1815	Transformer Station Equipment >50 kV	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1820	Distribution Station Equipment <50 kV	$161,096	$0	$10,618	$171,714	$0		$0	$0	50	2%	50	2%	$3,450	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1830	Poles, Towers & Fixtures	$878,999	$0	$37,482	$916,481	$473,547		$473,547	$107,065	43	2%	40	3%	$21,337	$11,839	$1,338
1835	Overhead Conductors & Devices	$510,815	$0	$25,105	$535,920	$536,790		$536,790	$194,728	69	1%	60	2%	$7,716	$8,946	$1,623
1840	Underground Conduit	$99,204	$0	$9,593	$108,797	$2,785		$2,785	$0	31	3%	40	3%	$3,554	$70	$0
1845	Underground Conductors & Devices	$80,497	$0	$1,088	$81,585	$10,111		$10,111	$13,637	35	3%	40	3%	$2,330	$253	$170
1850	Line Transformers	$207,648	$0	$13,023	$220,671	$69,338		$69,338	$28,765	34	3%	40	3%	$6,564	$1,733	$360
1855	Services (Overhead & Underground)	$184,179	$0	$7,070	$191,249	$50,998		$50,998	$27,411	59	2%	60	2%	$3,251	$850	$228
1860	Meters	$549,852	$0	$0	$549,852	$5,872		$5,872	$3,504	11	9%	15	7%	$50,151	$391	$117
1860	Meters (Smart Meters)	$0	$0	$0	$0	$0		$0			0%	0	0%	$0	$0	$0
1905	Land	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1908	Buildings & Fixtures	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1915	Office Furniture & Equipment (10 years)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1915	Office Furniture & Equipment (5 years)	($1,897)	$0	$0	($1,897)	$0		$0	$0	0	0%	10	10%	$0	$0	$0
1920	Computer Equipment - Hardware	$13,511	$0	$0	$13,511	$1,063		$1,063	$0	40	3%	5	20%	$340	$213	$0
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1925	Computer Software	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1930	Transportation Equipment	$20,818	($59,095)	$12,766	$92,679	$217,760		$217,760	$43,617	18	6%	15	7%	$5,167	$14,517	$1,454
1935	Stores Equipment	$2,104	$0	$0	$2,104	$0		$0	$0	0	0%	10	10%	$0	$0	$0
1940	Tools, Shop & Garage Equipment	$10,425	$0	$2	$10,427	$6,857		$6,857	$4,658	7	15%	10	10%	$1,557	$686	$233
1945	Measurement & Testing Equipment	$1,852	$0	$0	$1,852	$3,464		$3,464	$0	18	6%	10	10%	$105	$346	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1955	Communications Equipment	$73	$0	$0	$73	$1,243		$1,243	$0	0	0%	0	0%	$0	$0	$0
1955	Communication Equipment (Smart Meters)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1960	Miscellaneous Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1970	Load Management Controls Customer Premises	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1975	Load Management Controls Utility Premises	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1980	System Supervisor Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1985	Miscellaneous Fixed Assets	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1995	Contributions & Grants	($242,119)	$0	($4,981)	($246,700)	($78,311)		($78,311)	($3,293)	36	3%	40	3%	($6,127)	($724)	($99)
	Total	**$2,741,489**	**($59,095)**	**$117,931**	**$2,918,515**	**$1,384,778**	**$0**	**$1,384,778**	**$379,471**					**$103,130**	**$39,199**	**$4,962**
		$4,500,113							$0							

Scenario that applies	**Applicable Years and Accounting Standard**
Rebasing for the first time with depreciation policy changes made in 2012. ☐	This appendix must be duplicated and completed for the years 2012 to 2018. The appendix for 2012 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2012 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 20 completed under MIFRS (2014 if changes to MIFRS are material).
Rebasing for the first time with depreciation policy changes made in 2013. ☐	This appendix must be duplicated and completed for the years 2013 to 2018. The appendix for 2013 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2013 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 20 completed under MIFRS (2014 if changes to MIFRS are material).
Already rebased with depreciation policy changes in a prior rate application ☑	This appendix must be completed for 2014 to 2018. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MIFRS (2014 if changes to MIFRS are material).

		Book Values								Service Lives				Depreciation Expense		
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)[1]	Less Fully Depreciated [7]	IFRS Adjustments	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]
		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*.5)/j
1706	Land Rights	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1725	Poles and Fixtures	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1730	Overhead Conductors & Devices	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1735	Underground Conduit	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1740	Underground Conductors & Devices	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1611	Computer Software (Formally known as Account 1925)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1612	Land Rights (Formally known as Account 1906)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1805	Land	$88,881	$0	$0	$88,881	$0		$0	$0		0%	0	0%	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1808	Buildings	$175,553	$0	$5,765	$181,318	$6,948		$6,948	$0	41	2%	50	2%	$4,433	$139	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1815	Transformer Station Equipment >50 kV	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1820	Distribution Station Equipment <50 kV	$161,096	$0	$10,618	$171,714	$0		$0	$0	50	2%	50	2%	$3,450	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1830	Poles, Towers & Fixtures	$878,999	$0	$37,482	$916,481	$580,611		$580,611	$184,617	39	3%	40	3%	$23,337	$14,915	$2,308
1835	Overhead Conductors & Devices	$510,815	$0	$25,105	$535,920	$731,518		$731,518	$327,238	64	2%	60	2%	$8,343	$12,192	$2,727
1840	Underground Conduit	$99,204	$0	$9,593	$108,797	$2,785		$2,785	$0	31	3%	40	3%	$3,554	$70	$0
1845	Underground Conductors & Devices	$80,497	$0	$1,088	$81,585	$23,748		$23,748	$26,198	35	3%	40	3%	$2,330	$594	$327
1850	Line Transformers	$207,648	$0	$13,023	$220,671	$98,103		$98,103	$48,325	42	2%	40	3%	$5,312	$2,453	$604
1855	Services (Overhead & Underground)	$184,179	$0	$7,070	$191,249	$78,410		$78,410	$15,693	57	2%	60	2%	$3,352	$1,307	$131
1860	Meters	$549,852	$0	$0	$549,852	$9,376		$9,376	$15,827	11	9%	15	7%	$50,144	$626	$528
1860	Meters (Smart Meters)	$0	$0	$0	$0	$0		$0			0%	0	0%	$0	$0	$0
1905	Land	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1908	Buildings & Fixtures	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1915	Office Furniture & Equipment (10 years)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1915	Office Furniture & Equipment (5 years)	($1,897)	$0	$0	($1,897)	$0		$0	$0	0	0%	10	10%	$0	$0	$0
1920	Computer Equipment - Hardware	$13,511	$0	$0	$13,511	$1,063		$1,063	$0	40	3%	5	20%	$340	$213	$0
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1925	Computer Software	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1930	Transportation Equipment	$20,818	($59,095)	$12,766	$92,679	$261,377		$261,377	$0	18	6%	15	7%	$5,167	$17,425	$0
1935	Stores Equipment	$2,104	$0	$0	$2,104	$0		$0	$0	0	0%	10	10%	$0	$0	$0
1940	Tools, Shop & Garage Equipment	$10,425	$0	$2	$10,427	$11,515		$11,515	$0	7	15%	10	10%	$1,556	$1,151	$0
1945	Measurement & Testing Equipment	$1,852	$0	$0	$1,852	$3,464		$3,464	$0	0	0%	10	10%	$0	$346	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1955	Communications Equipment	$73	$0	$0	$73	$1,243		$1,243	$0	0	0%	0	0%	$0	$0	$0
1955	Communication Equipment (Smart Meters)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1960	Miscellaneous Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1970	Load Management Controls Customer Premises	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1975	Load Management Controls Utility Premises	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1980	System Supervisor Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1985	Miscellaneous Fixed Assets	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1995	Contributions & Grants	($242,119)	$0	($4,981)	($246,700)	($76,311)		($76,311)	($3,293)	40	2%	40	3%	($6,113)	($1,908)	($41)
	Total	**$2,741,489**	**($59,095)**	**$117,931**	**$2,918,515**	**$1,733,849**	**$0**	**$1,733,849**	**$614,576**					**$105,206**	**$49,122**	**$6,583**
									$0							

Scenario that applies	**Applicable Years and Accounting Standard**
Rebasing for the first time with depreciation policy changes made in 2012. ☐	This appendix must be duplicated and completed for the years 2012 to 2018. The appendix for 2012 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2012 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 20 completed under MIFRS (2014 if changes to MIFRS are material).
Rebasing for the first time with depreciation policy changes made in 2013. ☐	This appendix must be duplicated and completed for the years 2013 to 2018. The appendix for 2013 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2013 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 20 completed under MIFRS (2014 if changes to MIFRS are material).
Already rebased with depreciation policy changes in a prior rate application ☑	This appendix must be completed for 2014 to 2018. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MIFRS (2014 if changes to MIFRS are material).

		Book Values								Service Lives				Depreciation Expense		
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)[1]	Less Fully Depreciated [7]	IFRS Adjustments	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]
		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*.5)/j
1706	Land Rights	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1725	Poles and Fixtures	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1730	Overhead Conductors & Devices	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1735	Underground Conduit	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1740	Underground Conductors & Devices	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1611	Computer Software (Formally known as Account 1925)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1612	Land Rights (Formally known as Account 1906)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1805	Land	$88,881	$0	$0	$88,881	$0		$0	$0		0%	0	0%	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1808	Buildings	$175,553	$0	$5,765	$181,318	$6,948		$6,948	$0	41	2%	50	2%	$4,433	$139	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1815	Transformer Station Equipment >50 kV	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1820	Distribution Station Equipment <50 kV	$161,096	$0	$10,618	$171,714	$0		$0	$0	50	2%	50	2%	$3,450	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1830	Poles, Towers & Fixtures	$878,999	$0	$37,482	$916,481	$765,228		$765,228	$157,664	43	2%	40	3%	$21,176	$19,131	$1,971
1835	Overhead Conductors & Devices	$510,815	$0	$25,105	$535,920	$1,058,756		$1,058,756	$56,950	72	1%	60	2%	$7,477	$17,646	$476
1840	Underground Conduit	$99,204	$0	$9,593	$108,797	$2,785		$2,785	$0	31	3%	40	3%	$3,560	$70	$0
1845	Underground Conductors & Devices	$80,497	$0	$1,088	$81,585	$49,916		$49,916	$228,205	35	3%	40	3%	$2,347	$1,248	$2,853
1850	Line Transformers	$207,648	$0	$13,023	$220,671	$146,429		$146,429	$19,903	42	2%	40	3%	$5,313	$3,661	$249
1855	Services (Overhead & Underground)	$184,179	$0	$7,070	$191,249	$94,103		$94,103	$14,182	58	2%	60	2%	$3,304	$1,568	$118

1860	Meters	$549,852	$0	$0	$549,852	$25,203	$25,203	$879	11	9%	15	7%	$50,144	$1,680	$29
1860	Meters (Smart Meters)	$0	$0	$0	$0	$0	$0	$0		0%	0	0%	$0	$0	$0
1905	Land	$0	$0	$0	$0	$0	$0	$0		0%	0	0%	$0	$0	$0
1908	Buildings & Fixtures	$0	$0	$0	$0	$0	$0	$0		0%	0	0%	$0	$0	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0		0%	0	0%	$0	$0	$0
1915	Office Furniture & Equipment (10 years)	$0	$0	$0	$0	$0	$0	$0		0%	0	0%	$0	$0	$0
1915	Office Furniture & Equipment (5 years)	($1,897)	$0	$0	($1,897)	$0	$0	$0		0%	10	10%	$0	$0	$0
1920	Computer Equipment - Hardware	$13,511	$0	$0	$13,511	$1,063	$1,063	$1,620	0	0%	5	20%	$0	$213	$162
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$0	$0	$0	$0	$0	$0	$0		0%	0	0%	$0	$0	$0
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$0	$0	$0	$0	$0	$0	$0		0%	0	0%	$0	$0	$0
1925	Computer Software	$0	$0	$0	$0	$0	$0	$0		0%	0	0%	$0	$0	$0
1930	Transportation Equipment	$20,818	($59,095)	$12,766	$92,679	$261,377	$261,377	$0	18	6%	15	7%	$5,167	$17,425	$0
1935	Stores Equipment	$2,104	$0	$0	$2,104	$0	$0	$0	0	0%	10	10%	$0	$0	$0
1940	Tools, Shop & Garage Equipment	$10,425	$0	$2	$10,427	$11,515	$11,515	$0	7	15%	10	10%	$1,556	$1,151	$0
1945	Measurement & Testing Equipment	$1,852	$0	$0	$1,852	$3,464	$3,464	$0	0	0%	10	10%	$0	$346	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0	$0	$0		0%	0	0%	$0	$0	$0
1955	Communications Equipment	$73	$0	$0	$73	$1,243	$1,243	$0	0	0%	0	0%	$0	$0	$0
1955	Communication Equipment (Smart Meters)	$0	$0	$0	$0	$0	$0	$0		0%	0	0%	$0	$0	$0
1960	Miscellaneous Equipment	$0	$0	$0	$0	$0	$0	$0		0%	0	0%	$0	$0	$0
1970	Load Management Controls Customer Premises	$0	$0	$0	$0	$0	$0	$0		0%	0	0%	$0	$0	$0
1975	Load Management Controls Utility Premises	$0	$0	$0	$0	$0	$0	$0		0%	0	0%	$0	$0	$0
1980	System Supervisor Equipment	$0	$0	$0	$0	$0	$0	$0		0%	0	0%	$0	$0	$0
1985	Miscellaneous Fixed Assets	$0	$0	$0	$0	$0	$0	$0		0%	0	0%	$0	$0	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0	$0	$0		0%	0	0%	$0	$0	$0
1995	Contributions & Grants	($242,119)	$0	($4,581)	($246,700)	($79,604)	($79,604)	($40,269)	36	3%	40	3%	($6,899)	($1,990)	($503)
	Total	**$2,741,489**	**($59,095)**	**$117,931**	**$2,918,515**	**$2,348,425**	**$2,348,425**	**$439,133**					**$101,028**	**$62,288**	**$5,353**
								$0							

Scenario that applies	Applicable Years and Accounting Standard
Rebasing for the first time with depreciation policy changes made in 2012.	This appendix must be duplicated and completed for the years 2012 to 2018. The appendix for 2012 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2012 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 20 completed under MIFRS (2014 if changes to MIFRS are material).
Rebasing for the first time with depreciation policy changes made in 2013.	This appendix must be duplicated and completed for the years 2013 to 2018. The appendix for 2013 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2013 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 20 completed under MIFRS (2014 if changes to MIFRS are material).
Already rebased with depreciation policy changes in a prior rate application	This appendix must be completed for 2014 to 2018. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MIFRS (2014 if changes to MIFRS are material).

		Book Values								Service Lives			Depreciation Expense		
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)[1]	Less Fully Depreciated [7]	IFRS Adjustments	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]
		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*.5)/i
1706	Land Rights	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1725	Poles and Fixtures	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1730	Overhead Conductors & Devices	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1735	Underground Conduit	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1740	Underground Conductors & Devices	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1611	Computer Software (Formally known as Account 1925)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1612	Land Rights (Formally known as Account 1906)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1805	Land	$88,881	$0	$0	$88,881	$0		$0	$0		0%	0	0%	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1808	Buildings	$175,553	$0	$5,765	$181,318	$6,948		$6,948	$0	41	2%	50	2%	$4,433	$139	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1815	Transformer Station Equipment >50 kV	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1820	Distribution Station Equipment <50 kV	$161,096	$0	$10,618	$171,714	$0		$0	$0	50	2%	50	2%	$3,402	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1830	Poles, Towers & Fixtures	$878,999	$0	$37,482	$916,481	$922,892		$922,892	$218,136	45	2%	40	3%	$20,270	$23,072	$2,727
1835	Overhead Conductors & Devices	$510,815	$0	$25,105	$535,920	$1,115,706		$1,115,706	$61,876	72	1%	60	2%	$7,459	$18,595	$516
1840	Underground Conduit	$99,204	$0	$9,593	$108,797	$2,785		$2,785	$0	31	3%	40	3%	$3,554	$70	$0
1845	Underground Conductors & Devices	$80,497	$0	$1,088	$81,585	$278,121		$278,121	$16,375	35	3%	40	3%	$2,325	$6,953	$205
1850	Line Transformers	$207,648	$0	$13,023	$220,671	$166,331		$166,331	$58,014	45	2%	40	3%	$4,885	$4,158	$725
1855	Services (Overhead & Underground)	$184,179	$0	$7,070	$191,249	$108,285		$108,285	$12,712	59	2%	60	2%	$3,239	$1,805	$106
1860	Meters	$549,852	$0	$0	$549,852	$26,082		$26,082	$119	11	9%	15	7%	$50,138	$1,739	$4
1860	Meters (Smart Meters)	$0	$0	$0	$0	$0		$0			0%	0	0%	$0	$0	$0
1905	Land	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1908	Buildings & Fixtures	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1915	Office Furniture & Equipment (10 years)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1915	Office Furniture & Equipment (5 years)	($1,897)	$0	$0	($1,897)	$0		$0	$0	0	0%		0%	$0	$0	$0
1920	Computer Equipment - Hardware	$13,511	$0	$0	$13,511	$2,683		$2,683	$7,759	0	0%	5	20%	$0	$537	$776
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$0	$0	$0	$0	$0		$0			0%	0	0%	$0	$0	$0
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$0	$0	$0	$0	$0		$0			0%	0	0%	$0	$0	$0
1925	Computer Software	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1930	Transportation Equipment	$20,818	($59,095)	$12,766	$92,679	$261,377		$261,377	$70,339	18	6%	15	7%	$5,165	$17,425	$2,345
1935	Stores Equipment	$2,104	$0	$0	$2,104	$0		$0	$0	0	0%	10	10%	$0	$0	$0
1940	Tools, Shop & Garage Equipment	$10,425	$0	$2	$10,427	$11,515		$11,515	$7,166	0	0%	10	10%	$0	$1,151	$358
1945	Measurement & Testing Equipment	$1,852	$0	$0	$1,852	$3,464		$3,464	$0	0	0%	10	10%	$0	$346	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1955	Communications Equipment	$73	$0	$0	$73	$1,243		$1,243	$0	0	0%	0	0%	$0	$0	$0
1955	Communication Equipment (Smart Meters)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1960	Miscellaneous Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1970	Load Management Controls Customer Premises	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1975	Load Management Controls Utility Premises	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1980	System Supervisor Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1985	Miscellaneous Fixed Assets	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1995	Contributions & Grants	($242,119)	$0	($4,581)	($246,700)	($119,873)		($119,873)	($39,296)	40	2%	40	3%	($6,125)	($2,997)	($491)
	Total	**$2,741,489**	**($59,095)**	**$117,931**	**$2,918,515**	**$2,787,558**	**$0**	**$2,787,558**	**$413,205**					**$98,792**	**$72,994**	**$7,270**
									$0							

Scenario that applies	Applicable Years and Accounting Standard
Rebasing for the first time with depreciation policy changes made in 2012.	This appendix must be duplicated and completed for the years 2012 to 2018. The appendix for 2012 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2012 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 20 completed under MIFRS (2014 if changes to MIFRS are material).
Rebasing for the first time with depreciation policy changes made in 2013.	This appendix must be duplicated and completed for the years 2013 to 2018. The appendix for 2013 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2013 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 20 completed under MIFRS (2014 if changes to MIFRS are material).
Already rebased with depreciation policy changes in a prior rate application	This appendix must be completed for 2014 to 2018. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MIFRS (2014 if changes to MIFRS are material).

		Book Values								Service Lives			Depreciation Expense		
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)[1]	Less Fully Depreciated [7]	IFRS Adjustments	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]
		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*.5)/i
1706	Land Rights	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1725	Poles and Fixtures	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1730	Overhead Conductors & Devices	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1735	Underground Conduit	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1740	Underground Conductors & Devices	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1611	Computer Software (Formally known as Account 1925)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1612	Land Rights (Formally known as Account 1906)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1805	Land	$88,881	$0	$0	$88,881	$0		$0	$0		0%	0	0%	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1808	Buildings	$175,553	$0	$5,765	$181,318	$6,948		$6,948	$35,000	41	2%	50	2%	$4,433	$139	$350
1810	Leasehold Improvements	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1815	Transformer Station Equipment >50 kV	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1820	Distribution Station Equipment <50 kV	$161,096	$0	$10,618	$171,714	$0		$0	$5,920	5	22%	50	2%	$37,256	$0	$59
1825	Storage Battery Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1830	Poles, Towers & Fixtures	$878,999	$0	$37,482	$916,481	$1,141,028		$1,141,028	$144,169	36	3%	40	3%	$25,560	$28,526	$1,802
1835	Overhead Conductors & Devices	$510,815	$0	$25,105	$535,920	$1,177,582		$1,177,582	$85,675	72	1%	60	2%	$7,454	$19,626	$714
1840	Underground Conduit	$99,204	$0	$9,593	$108,797	$2,785		$2,785	$76,572	31	3%	40	3%	$3,554	$70	$957
1845	Underground Conductors & Devices	$80,497	$0	$1,088	$81,585	$294,496		$294,496	$131,346	35	3%	40	3%	$2,342	$7,362	$1,642
1850	Line Transformers	$207,648	$0	$13,023	$220,671	$224,345		$224,345	$56,225	47	2%	40	3%	$4,743	$5,609	$703
1855	Services (Overhead & Underground)	$184,179	$0	$7,070	$191,249	$120,997		$120,997	$80,637	49	2%	60	2%	$3,888	$2,017	$672
1860	Meters	$549,852	$0	$0	$549,852	$26,201		$26,201	$70,272	11	9%	15	7%	$49,699	$1,747	$2,342
1860	Meters (Smart Meters)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1905	Land	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1908	Buildings & Fixtures	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1915	Office Furniture & Equipment (10 years)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1915	Office Furniture & Equipment (5 years)	($1,897)	$0	$0	($1,897)	$0		$0	$0	0	0%	0	0%	$0	$0	$0
1920	Computer Equipment - Hardware	$13,511	$0	$0	$13,511	$10,442		$10,442	$15,000	0	0%	6	17%	$0	$1,740	$1,250
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1925	Computer Software	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1930	Transportation Equipment	$20,818	($59,095)	$12,766	$92,679	$331,716		$331,716	$0	18	6%	15	7%	$5,167	$22,114	$0
1935	Stores Equipment	$2,104	$0	$0	$2,104	$0		$0	$0	0	0%	10	10%	$0	$0	$0
1940	Tools, Shop & Garage Equipment	$10,425	$0	$2	$10,427	$18,680		$18,680	$8,000	6	15%	15	7%	$1,621	$1,215	$269
1945	Measurement & Testing Equipment	$1,852	$0	$0	$1,852	$3,464		$3,464	$0	0	0%	10	10%	$0	$346	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1955	Communications Equipment	$73	$0	$0	$73	$1,243		$1,243	$0	0	0%	0	0%	$0	$0	$0
1955	Communication Equipment (Smart Meters)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1960	Miscellaneous Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1970	Load Management Controls Customer Premises	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1975	Load Management Controls Utility Premises	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1980	System Supervisor Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1985	Miscellaneous Fixed Assets	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1995	Contributions & Grants	($242,119)	$0	($4,581)	($246,700)	($159,163)		($159,163)	($65,830)	40	2%	40	3%	($6,128)	($3,979)	($799)
	Total	**$2,741,489**	**($59,095)**	**$117,931**	**$2,918,515**	**$3,200,763**	**$0**	**$3,200,763**	**$644,987**					**$139,580**	**$86,532**	**$9,954**
									$0							

Scenario that applies	Applicable Years and Accounting Standard
Rebasing for the first time with depreciation policy changes made in 2012.	This appendix must be duplicated and completed for the years 2012 to 2018. The appendix for 2012 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2012 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 20 completed under MIFRS (2014 if changes to MIFRS are material).
Rebasing for the first time with depreciation policy changes made in 2013.	This appendix must be duplicated and completed for the years 2013 to 2018. The appendix for 2013 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2013 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 20 completed under MIFRS (2014 if changes to MIFRS are material).

Already rebased with depreciation policy changes in a prior rate application	This appendix must be completed for 2014 to 2018. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MIFRS (2014 if changes to MIFRS are material).

		Book Values								Service Lives				Depreciation Expense		
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)[1]	Less Fully Depreciated [7]	IFRS Adjustments	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]
		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*.5)/j
1706	Land Rights	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1725	Poles and Fixtures	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1730	Overhead Conductors & Devices	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1735	Underground Conduit	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1740	Underground Conductors & Devices	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1611	Computer Software (Formally known as Account 1925)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1612	Land Rights (Formally known as Account 1906)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1805	Land	$88,881	$0	$0	$88,881	$0		$0	$0		0%	0	0%	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1808	Buildings	$175,553	$0	$5,765	$181,318	$41,948		$41,948	$25,000	41	2%	50	2%	$4,433	$839	$250
1810	Leasehold Improvements	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1815	Transformer Station Equipment >50 kV	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1820	Distribution Station Equipment <50 kV	$161,096	$0	$10,618	$171,714	$5,920		$5,920	$3,612	50	2%	50	2%	$3,450	$118	$36
1825	Storage Battery Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1830	Poles, Towers & Fixtures	$878,999	$0	$37,482	$916,481	$1,285,197		$1,285,197	$175,195	46	2%	40	3%	$19,968	$32,130	$2,190
1835	Overhead Conductors & Devices	$510,815	$0	$25,105	$535,920	$1,263,257		$1,263,257	$100,079	72	1%	60	2%	$7,454	$21,054	$834
1840	Underground Conduit	$99,204	$0	$9,593	$108,797	$79,357		$79,357	$0	31	3%	40	3%	$3,554	$1,984	$0
1845	Underground Conductors & Devices	$80,497	$0	$1,088	$81,585	$425,842		$425,842	$53,696	35	3%	40	3%	$2,341	$10,646	$671
1850	Line Transformers	$207,648	$0	$13,023	$220,671	$280,570		$280,570	$56,146	47	2%	40	3%	$4,743	$7,014	$702
1855	Services (Overhead & Underground)	$184,179	$0	$7,070	$191,249	$201,634		$201,634	$50,312	44	2%	60	2%	$4,308	$3,361	$419
1860	Meters	$549,852	$0	$0	$549,852	$96,474		$96,474	$16,419	11	9%	15	7%	$49,699	$6,432	$547
1860	Meters (Smart Meters)	$0	$0	$0	$0	$0		$0			0%	0	0%	$0	$0	$0
1905	Land	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1908	Buildings & Fixtures	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1915	Office Furniture & Equipment (10 years)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1915	Office Furniture & Equipment (5 years)	($1,897)	$0	$0	($1,897)	$0		$0	$0	0	0%	0	0%	$0	$0	$0
1920	Computer Equipment - Hardware	$13,511	$0	$0	$13,511	$25,442		$25,442	$8,000	0	0%	10	10%	$0	$2,544	$400
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$0	$0	$0	$0	$0		$0			0%	0	0%	$0	$0	$0
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$0	$0	$0	$0	$0		$0			0%	0	0%	$0	$0	$0
1925	Computer Software	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1930	Transportation Equipment	$20,818	($59,095)	$12,766	$92,679	$331,716		$331,716	$0	18	6%	15	7%	$5,165	$22,114	$0
1935	Stores Equipment	$2,104	$0	$0	$2,104	$0		$0	$0	0	0%	10	10%	$0	$0	$0
1940	Tools, Shop & Garage Equipment	$10,425	$0	$2	$10,427	$26,680		$26,680	$0	3	40%	0	0%	$4,146	$0	$0
1945	Measurement & Testing Equipment	$1,852	$0	$0	$1,852	$3,464		$3,464	$0	0	0%	10	10%	$0	$346	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1955	Communications Equipment	$73	$0	$0	$73	$1,243		$1,243	$0	0	0%	0	0%	$0	$0	$0
1955	Communication Equipment (Smart Meters)	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1960	Miscellaneous Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1970	Load Management Controls Customer Premises	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1975	Load Management Controls Utility Premises	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1980	System Supervisor Equipment	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1985	Miscellaneous Fixed Assets	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0		$0	$0		0%	0	0%	$0	$0	$0
2440	Deferred Revenue[6]	($242,119)	$0	($4,581)	($246,700)	($222,993)		($222,993)	($25,000)	40	2%	40	3%	($6,128)	($5,575)	($313)
	Total	$2,741,489	($59,095)	$117,931	$2,918,515	$3,845,750	$0	$3,845,750	$463,429	437	75%	480	63%	$103,133	$103,008	$5,737

$4,309,179

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

Notes:

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

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

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

4 The useful life used should be consistent with the OEB's regulatory accounting policies as set out in the Accounting Procedures Handbook for Electricity Distributors, effective Jan. 1, 2012 and also with the Report of the Board, Transition to International Financial Reporting Standards, EB-2008-0408, and the Kinectrics Report.
5 OEB policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.
6 The applicant must provide an explanation of material variances in evidence.
7 This should include assets in column A (excel column C) that become fully depreciated since the date of the policy change. The amount input in b (excel column D) should equal the net book value of the asset as at the date of depreciation policy change
8 This should include assets in column D (excel column F) that have become fully depreciated. The amount input in e (excel column G) should equal the gross book value of the asset

	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
14 to 2018 is to be		
14 to 2018 is to be		
	2013	Revised CGAAP

Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [4]
o = l+m+n	p	q = p-o
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$4,433	$4,433	$0
$0	$0	$0
$0	$0	$0
$3,450	$3,450	$0

$0	$0	$0
$27,638	$30,126	$2,488
$10,386	$11,310	$924
$3,554	$3,554	$0
$2,367	$2,404	$37
$7,066	$7,567	$501
$3,654	$3,958	$304
$50,171	$50,195	$24
$0		$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0		$0
($1,859)	($1,859)	($0)
$9,001	$9,001	$0
$0		$0
$0		$0
$0	$0	$0
$19,155	$26,387	$7,232
$565	$565	$0
$2,471	$2,471	($0)
$1,646	$1,646	$0
$0	$0	$0
$73	$72	($1)
$0		$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
($7,345)	($7,607)	($262)
$136,427	$147,673	$11,246
	$0	$11,246

	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
14 to 2018 is to be		
14 to 2018 is to be		
	2014	MIFRS

Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [4]
o = l+m+n	p	q = p-o
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$4,433	$4,433	$0
$0	$0	$0
$0	$0	$0
$3,450	$3,450	$0
$0	$0	$0
$31,678	$33,232	$1,554
$12,322	$13,335	$1,013
$3,554	$3,554	$0
$2,404	$2,404	$0
$7,687	$7,816	$129
$3,399	$3,448	$49
$50,276	$50,352	$76
$0		$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$3,253	$3,359	$106
$0		$0
$0		$0
$0	$0	$0
$23,747	$23,774	$27
$0	$0	$0
$2,003	$2,346	$343
$52	$52	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
($7,648)	($7,689)	($41)
$140,609	$143,866	$3,257
	$0	$3,257

	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
14 to 2018 is to be		
14 to 2018 is to be		
	2015	MIFRS

Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [4]
o = l+m+n	p	q = p-o
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$4,473	$4,512	$39
$0	$0	$0
$0	$0	$0
$3,450	$3,450	$0
$0	$0	$0
$35,105	$36,984	$1,879
$15,836	$18,372	$2,537
$3,589	$3,624	$35
$2,494	$2,583	$89
$8,108	$8,354	$246
$4,128	$4,200	$72
$50,443	$50,535	$92
$0		$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0		$0
($38)	($38)	$0
$903	$903	$0
$0		$0
$0		$0
$0	$0	$0
$22,337	$22,337	$0
$1,539	$1,539	$0
$2,348	$2,348	$0
$225	$398	$173
$0	$0	$0
$1,244	$1,244	($0)
$0		$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
($59)	$0	$59
$156,122	$161,344	$5,222
	$0	$5,222

	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below

14 to 2018 is to be		
14 to 2018 is to be		
	2016	MIFRS

Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [4]
o = l+m+n	p	q = p-o
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$4,542	$4,572	$30
$0	$0	$0
$0	$0	$0
$3,450	$3,450	$0
$0	$0	$0
$34,514	$35,852	$1,338
$18,285	$19,908	$1,623
$3,624	$3,624	$0
$2,754	$2,924	$170
$8,657	$9,017	$360
$4,330	$4,558	$228
$50,659	$50,776	$117
$0		$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$553	$553	$0
$0		$0
$0		$0
$0	$0	$0
$21,138	$22,592	$1,454
$0	$0	$0
$2,476	$2,708	$233
$452	$452	$0
$0	$0	$0
$0	($1)	($1)
$0		$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
($8,143)	($9,279)	($592)
$147,290	$152,251	$4,961
	$0	$4,961

	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
14 to 2018 is to be		
14 to 2018 is to be		
	2017	MIFRS

Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [4]
o = l+m+n	p	q = p-o
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$4,572	$4,572	$0
$0	$0	$0
$0	$0	$0
$3,450	$3,450	$0
$0	$0	$0
$40,160	$42,468	$2,308
$23,262	$25,989	$2,727
$3,624	$3,624	$0
$3,251	$3,578	$327
$8,369	$8,973	$604
$4,789	$4,920	$131
$51,297	$51,825	$528
$0		$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$553	$553	$0
$0		$0
$0		$0
$0	$0	$0
$22,592	$22,592	$0
$0	$0	$0
$2,707	$2,707	$0
$346	$346	($0)
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
($8,062)	($8,103)	($41)
$160,911	$167,493	$6,583
	$0	$6,583

	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
14 to 2018 is to be		
14 to 2018 is to be		
	2018	MIFRS

Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [4]
o = l+m+n	p	q = p-o
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$4,572	$4,572	$0
$0	$0	$0
$0	$0	$0
$3,450	$3,450	$0
$0	$0	$0
$42,277	$44,248	$1,971
$25,597	$26,072	$475
$3,630	$3,630	$0
$6,447	$9,300	$2,853
$9,222	$9,471	$249
$4,991	$5,109	$118

$51,854	$51,883	$29
$0		$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$375	$535	$160
$0		$0
$0		$0
$0	$0	$0
$22,592	$22,592	$0
$0	$0	$0
$2,707	$2,707	$0
$346	$346	($0)
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
($9,392)	($9,895)	($503)
$168,669	$174,020	$5,351
	$0	$5,351

	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
14 to 2018 is to be		
14 to 2018 is to be		
		MIFRS

2019

Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [4]
o = l+m+n	p	q = p-o
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$4,572	$4,572	$0
$0	$0	$0
$0	$0	$0
$3,452	$3,452	$0
$0	$0	$0
$46,069	$48,796	$2,727
$26,569	$27,085	$516
$3,624	$3,624	$0
$9,483	$9,688	$205
$9,768	$10,494	$725
$5,150	$5,256	$106
$51,881	$51,885	$4
$0		$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$1,312	$1,888	$576
$0		$0
$0		$0
$0	$0	$0
$24,935	$27,280	$2,345
$0	$0	$0
$1,510	$1,779	$269
$346	$346	($0)
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
($9,616)	($10,107)	($491)
$179,056	$186,036	$6,980
	$0	$6,980

	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
14 to 2018 is to be		
14 to 2018 is to be		
		MIFRS

2020

Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [4]
o = l+m+n	p	q = p-o
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$4,922	$5,272	$350
$0	$0	$0
$0	$0	$0
$37,315	$37,374	$59
$0	$0	$0
$55,888	$57,690	$1,802
$27,794	$28,508	$714
$4,581	$5,538	$957
$11,346	$12,988	$1,642
$11,055	$11,758	$703
$6,577	$7,249	$672
$53,788	$56,131	$2,342
$0		$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$2,990	$3,000	$10
$0		$0
$0		$0
$0	$0	$0
$27,281	$27,280	($1)
$0	$0	$0
$3,086	$3,346	$260
$346	$346	($0)
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
($10,906)	($11,703)	($798)
$236,065	$244,777	$8,712
	$0	$8,712

	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
14 to 2018 is to be		
14 to 2018 is to be		

		MIFRS
	2021	

Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [4]
o = l+m+n	p	q = p-o
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$5,522	$5,772	$250
$0	$0	$0
$0	$0	$0
$3,605	$3,643	$38
$0	$0	$0
$54,288	$56,478	$2,190
$29,342	$30,176	$834
$5,538	$5,538	$0
$13,658	$14,329	$671
$12,459	$13,161	$702
$8,088	$8,507	$419
$56,678	$57,225	$547
$0		$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$2,944	$3,000	$56
$0		$0
$0		$0
$0	$0	$0
$27,280	$27,280	$0
$0	$0	$0
$4,146	$4,146	$0
$346	$346	($0)
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
($12,016)	($12,329)	($313)
$211,878	$217,273	$5,395
	$0	$5,395
	$1,594,733	
		$57,705

Total impact 1/2 year rule

s.

til the assets that existed as at the date of

lus the prior year's additions.

s a result, Asset A would have a remaining
ars (30 years less 3 years) under the

File Number:	EB-2020-0020
Exhibit:	
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Schedule:	
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Date:	

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**
Total OM&A	$ 1,438,400	$ 1,460,893	$ 1,729,122	$ 1,578,387	$ 1,705,431
Total OM&A Before Capitalization (B)	$ 1,438,400	$ 1,460,893	$ 1,729,122	$ 1,578,387	$ 1,705,431

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**
Supervisory Salaries & Benefits	$ 38,856	$ 50,653	$ 59,495	$ 48,031	$ 50,000	Yes	
Insert description of additional item(s) and new rows if needed							
Total Capitalized OM&A (A)	$ 38,856	$ 50,653	$ 59,495	$ 48,031	$ 50,000		

% of Capitalized OM&A (=A/B)	2.70%	3.47%	3.44%	3.04%	2.93%		

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

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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	**2012**	**2021**																
Allowance for Working Capital (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Rate Base				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Rebasing Year vs. Test Year	**2012**	**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

Income Tax			2016		2017		2018		2019		2020	
			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			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	2012	**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									
Net Fixed Assets	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
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		
Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -
$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	$ -			$ -			$ -			$ -			$ -
	$ -			$ -			$ -			$ -			$ -

Test Year

2021		2022		2023			2024			2025	
Direct Benefit	Provincial	Direct Benefit	Provincial	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%
$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -

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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	**2012**	**2021**														
Allowance for Working Capital (enter rate)			$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	
Rate Base			$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	
	2012	**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

Income Tax	2016		2017		2018		2019		2020	
	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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2012 **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									
Net Fixed Assets	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

		Test Year									
UCC for PILs Calculation	2016	2017	2018	2019	2020	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		
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%	
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	
$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
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	$ -			$ -			$ -			$ -			$ -	
	$ -			$ -			$ -			$ -			$ -	

Test Year

2021		2022		2023			2024			2025	
Direct Benefit	Provincial	Direct Benefit	Provincial	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%
$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -
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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	0.900	10.430	9.480	0.280	0.540	0.280	2.130	0.350	0.160	0.350	0.280	0.550	0.350	0.160	0.350
SAIFI	0.180	4.620	4.790	0.070	0.260	0.030	1.890	0.100	0.060	0.170	0.030	1.100	0.100	0.060	0.170

	5 Year Historical Average				
SAIDI		4.326		0.654	0.338
SAIFI		1.984		0.450	0.292

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	100.0%	100.0%	100.0%
Telephone Accessibility	65.0%	76.1%	76.2%	72.6%	70.7%	63.0%
Appointments Met	90.0%	100.0%	100.0%	98.2%	100.0%	98.6%
Written Response to Enquires	80.0%	96.2%	98.0%	90.4%	97.0%	100.0%
Emergency Urban Response	80.0%	100.0%	n/a	100.0%	100.0%	n/a
Emergency Rural Response	80.0%	n/a	n/a	n/a	n/a	n/a
Telephone Call Abandon Rate	10.0%	3.5%	4.0%	4.7%	7.2%	8.4%
Appointment Scheduling	90.0%	98.0%	97.1%	97.9%	100.0%	100.0%
Rescheduling a Missed Appointment	100.0%	n/a	100.0%	100.0%	n/a	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	2012 Actual[2]	2013 Actual[2]	2014 Actual[2]	2015 Actual[2]	2016 Actual[2]	2017 Actual[2]	2018 Actual[2]	2019 Actual	Bridge Year	Test Year	CGAAP
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Enter Transition Year
	Reporting Basis											CGAAP
4235	**Specific Service Charges**						-$ 37,568	-$ 33,631	-$ 35,872	-$ 15,050	-$ 15,050	
4225	**Late Payment Charges**						-$ 11,050	-$ 10,071	-$ 11,797	-$ 12,000	-$ 10,000	
4082	**Retail Services Revenues**						-$ 5,357	-$ 4,622	-$ 8,188	-$ 7,900	-$ 7,900	
4082	Retail Services Revenues											
4084	Serv Tx Requests						-$ 13	-$ 8	-$ 9	-$ 30	-$ 10	
4210	Rent from Electric Property						-$ 38,441	-$ 39,674	-$ 39,328	-$ 40,806	-$ 86,756	
4225	Late Payment Charges											
4235	Misc. Service Revenues											
4245	Government Assistance Directly Credited to Income						-$ 1,430	$ -	$ -	$ -	$ -	
4324	Special Purpose Charge Recovery						$ -	$ -	$ -	$ -	$ -	
4325	Revenues from Merchandise, Jobbing, Etc.						-$ 2,214	-$ 5,945	-$ 1,970	-$ 1,200	-$ 1,200	
4362	Loss from Retirement of Utility and Other Property						$ -	$ -	$ -	$ -	$ -	
4375	Revenues from Non-Utility Operations						-$ 13,553	-$ 174,826	-$ 225,890	-$ 598,703	-$ 49,604	
4380	Expenses of Non-Utility Operations						$ 12,952	$ 174,392	$ 201,611	$ 599,865	$ 49,604	
4390	Miscellaneous Non-Operating Income						-$ 5,885	-$ 4,479	-$ 4,597	$ -	$ -	
4080-2	SSS Revenue						-$ 10,418	-$ 10,543	-$ 10,598	-$ 10,500	-$ 10,500	
Specific Service Charges		$ -	$ -	$ -	$ -	$ -	-$ 37,568	-$ 33,631	-$ 35,872	-$ 15,050	-$ 15,050	$ -
Late Payment Charges		$ -	$ -	$ -	$ -	$ -	-$ 11,050	-$ 10,071	-$ 11,797	-$ 12,000	-$ 10,000	$ -
Other Operating Revenues							-$ 55,658	-$ 54,847	-$ 58,123	-$ 59,236	-$ 105,166	
Other Income or Deductions							-$ 8,700	-$ 10,856	-$ 30,846	-$ 38	-$ 1,200	
Total		$ -	$ -	$ -	$ -	$ -	-$ 112,974	-$ 109,405	-$ 136,639	-$ 86,324	-$ 131,416	$ -

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

Note: Add all applicable accounts listed above to the table and include all relevant information.

Account Breakdown Details

For each "Other Operating Revenue" and "Other Income or Deductions" Account, a detailed breakdown of the account components is required. See the example below for Account 4405, Interest and Dividend Income. Tables for the detailed breakdowns will be generated after cell B89 is filled in.

Example: Account 4405 - Interest and Dividend Income

	2012 Actual[2]	2013 Actual[2]	2014 Actual[2]	2015 Actual[2]	2016 Actual[2]	2017 Actual[2]	2018 Actual[2]	2019 Actual	Bridge Year	Test Year	CGAAP
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Enter Transition Year
Reporting Basis											CGAAP
Short-term Investment Interest						-3125	-6346	-29234	-5000	-5000	
Bank Deposit Interest											
Miscellaneous Interest Revenue						-32253	-54871	-68592	-65000	-65000	
etc.[1]											
Total	$ -	$ -	$ -	$ -	$ -	-$ 35,378	-$ 61,217	-$ 97,826	-$ 70,000	-$ 70,000	$ -

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

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

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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						#DIV/0!		#DIV/0!
2016 CDM Programs						#DIV/0!		#DIV/0!
2017 CDM Programs						#DIV/0!		#DIV/0!
2018 CDM Programs						#DIV/0!		#DIV/0!
2019 CDM Programs						#DIV/0!		#DIV/0!
2020 CDM Programs						#DIV/0!		#DIV/0!
Total in Year						**#DIV/0!**		**#DIV/0!**
			kWh					
2015 CDM Programs								0.00
2016 CDM Programs								0.00
2017 CDM Programs								0.00
2018 CDM Programs								0.00
2019 CDM Programs								0.00
2020 CDM Programs								0.00
2021 CDM Programs (if applicable)***								0.00
Total in Year	0.00	0.00	0.00	0.00	0.00	**0.00**	**0.00**	**0.00**

*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			**0**	
2011 CDM program			**0**	
2012 CDM program			**0**	
2013 CDM program			**0**	
2014 CDM program			**0**	
2015 CDM program			**0**	
2016 CDM program			**0**	
2017 CDM program			**0**	
2018 CDM program*			**0**	
2019 CDM program (if applicable)*			**0**	
2006 to 2019 OPA CDM programs: Persistence to 2021.	0	0	0	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**	**0.5**	**1**	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)		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.

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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	61,104,721.27	60,695,120.46	
Historical	*2016*		Actual	59,794,103.87	60,018,429.78	
Historical	*2017*		Actual	59,491,334.83	60,092,038.76	
Historical	*2018*		Actual	61,810,132.54	60,750,463.77	
Historical	*2019*		Actual	62,050,760.91	62,039,370.71	
Bridge Year	*2020*		Forecast		62,840,765.03	
Test Year	*2021*		Forecast		62,626,608.33	

Variance Analysis	Year	Year-over-year		Versus OEB-approved
	2015			
	2016	-2.1%	-1.1%	
	2017	-0.5%	0.1%	
	2018	3.9%	1.1%	
	2019	0.4%	2.1%	
	2020		1.3%	
	2021		-0.3%	
	Geometric Mean	0.5%	0.6%	

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

1 **Customer Class:** Residential

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

	Calendar Year (for 2021 Cost of Service)	Customers		Consumption (kWh) [3]			Consumption (kWh) per Customer		
					Actual (Weather actual)	Weather-normalized	Weather-normalized	Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	*2015*	Actual	2,856	Actual	30,963,982.24	30,756,422.63		Actual	10,841.73	10,769.06	
Historical	*2016*	Actual	2,861	Actual	29,475,507.11	29,586,088.58		Actual	10,302.52	10,341.17	
Historical	*2017*	Actual	2,872	Actual	28,877,055.71	29,168,637.01		Actual	10,054.69	10,156.21	
Historical	*2018*	Actual	2,888	Actual	31,054,130.41	30,521,740.48		Actual	10,752.82	10,568.47	
Historical	*2019*	Actual	2,901	Actual	31,777,563.04	31,771,729.87		Actual	10,954.00	10,951.99	
Bridge Year	*2020*	Forecast	2,905	Forecast		32,702,467.45		Forecast	0.00	11,256.00	
Test Year	*2021*	Forecast	2,910	Forecast		32,639,691.74		Forecast	0.00	11,216.39	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2015			*2015*				*2015*			
	2016	0.2%		*2016*	-4.8%	-3.8%		*2016*	-5.0%	-4.0%	
	2017	0.4%		*2017*	-2.0%	-1.4%		*2017*	-2.4%	-1.8%	
	2018	0.6%		*2018*	7.5%	4.6%		*2018*	6.9%	4.1%	
	2019	0.5%		*2019*	2.3%	4.1%		*2019*	1.9%	3.6%	
	2020	0.1%		*2020*		2.9%		*2020*		2.8%	
	2021	0.2%		*2021*		-0.2%		*2021*		-0.4%	
	Geometric Mean	0.4%		Geometric Mean	0.9%	1.2%		Geometric Mean	0.3%	0.8%	

	Calendar Year (for 2021 Cost of Service)	Revenues	
Historical	*2015*	Actual	$ 1,012,842
Historical	*2016*	Actual	$ 981,306
Historical	*2017*	Actual	$ 969,312
Historical	*2018*	Actual	$ 1,024,269
Historical	*2019*	Actual	$ 1,026,295
Bridge Year (Foreca	*2020*	Forecast	$ 1,046,479
Test Year (Forecast	*2021*	Forecast	$ 1,046,199

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2015		
	2016	-3.1%	
	2017	-1.2%	
	2018	5.7%	
	2019	0.2%	
	2020	2.0%	
	2021	0.0%	
	Geometric Mean	0.7%	

2 Customer Class: GS<50 | Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kWh

	Calendar Year (for 2021 Cost of Service	Customers			Consumption (kWh) [3]				Consumption (kWh) per Customer			
						Actual (Weather actual)	Weather-normalized	Weather-normalized		Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	*2015*	Actual	406		Actual	10,393,804.16	10,324,131.79		Actual	25,600.50	25,428.90	
Historical	*2016*	Actual	393		Actual	10,122,402.63	10,160,378.23		Actual	25,756.75	25,853.38	
Historical	*2017*	Actual	388		Actual	9,915,384.95	10,015,503.91		Actual	25,555.12	25,813.15	
Historical	*2018*	Actual	388		Actual	10,221,049.75	10,045,820.76		Actual	26,342.91	25,891.29	
Historical	*2019*	Actual	380		Actual	10,266,815.94	10,264,931.34		Actual	27,017.94	27,012.98	
Bridge Year	*2020*	Forecast	375		Forecast		10,389,918.54		Forecast	0.00	27,739.37	
Test Year	*2021*	Forecast	369		Forecast		10,191,189.98		Forecast	0.00	27,618.40	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2015			*2015*				*2015*			
	2016	-3.2%		*2016*	-2.6%	-1.6%		*2016*	0.6%	1.7%	
	2017	-1.3%		*2017*	-2.0%	-1.4%		*2017*	-0.8%	-0.2%	
	2018	0.0%		*2018*	3.1%	0.3%		*2018*	3.1%	0.3%	
	2019	-2.1%		*2019*	0.4%	2.2%		*2019*	2.6%	4.3%	
	2020	-1.4%		*2020*		1.2%		*2020*		2.7%	
	2021	-1.5%		*2021*		-1.9%		*2021*		-0.4%	
	Geometric Mean	-1.9%		Geometric Mean	-0.4%	-0.3%		Geometric Mean	1.8%	1.7%	

	Calendar Year (for 2021 Cost of Service	Revenues		
Historical	*2015*	Actual	$ 323,630	
Historical	*2016*	Actual	$ 324,925	
Historical	*2017*	Actual	$ 327,048	
Historical	*2018*	Actual	$ 317,061	
Historical	*2019*	Actual	$ 329,968	
Bridge Year (Foreca	*2020*	Forecast	$ 328,427	
Test Year (Forecast	*2021*	Forecast	$ 322,632	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2015		
	2016	0.4%	
	2017	0.7%	
	2018	-3.1%	
	2019	4.1%	
	2020	-0.5%	
	2021	-1.8%	
	Geometric Mean	-0.1%	

3 **Customer Class:** GS>50 Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kW

	Calendar Year (for 2021 Cost of Service	Customers			Consumption (kWh) [3]			Consumption (kWh) per Customer			
						Actual (Weather actual)	Weather-normalized	Weather-normalized		Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	*2015*	Actual	29		Actual	16,669,657.21	16,557,916.17		Actual	574,815.77	570,962.63	
Historical	*2016*	Actual	29		Actual	16,378,057.41	16,439,501.97		Actual	564,760.60	566,879.38	
Historical	*2017*	Actual	28		Actual	15,590,914.83	15,748,341.52		Actual	556,818.39	562,440.77	
Historical	*2018*	Actual	27		Actual	15,357,083.89	15,093,803.07		Actual	568,780.88	559,029.74	
Historical	*2019*	Actual	28		Actual	14,949,541.12	14,946,796.94		Actual	533,912.18	533,814.18	
Bridge Year	*2020*	Forecast	29		Forecast		15,417,467.87		Forecast	0.00	532,405.11	
Test Year	*2021*	Forecast	30		Forecast		15,482,365.19		Forecast	0.00	516,078.84	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2015			*2015*				*2015*			
	2016	0.0%		*2016*	-1.7%	-0.7%		*2016*	-1.7%	-0.7%	
	2017	-3.4%		*2017*	-4.8%	-4.2%		*2017*	-1.4%	-0.8%	
	2018	-3.6%		*2018*	-1.5%	-4.2%		*2018*	2.1%	-0.6%	
	2019	3.7%		*2019*	-2.7%	-1.0%		*2019*	-6.1%	-4.5%	
	2020	3.4%		*2020*		3.1%		*2020*		-0.3%	
	2021	3.6%		*2021*		0.4%		*2021*		-3.1%	
	Geometric Mean	0.7%		Geometric Mean	-3.6%	-1.3%		Geometric Mean	-2.4%	-2.0%	

	Calendar Year (for 2021 Cost of Service	Revenues			
Historical	*2015*	Actual	$	224,278	
Historical	*2016*	Actual	$	224,257	
Historical	*2017*	Actual	$	217,052	
Historical	*2018*	Actual	$	211,545	
Historical	*2019*	Actual	$	206,720	
Bridge Year (Foreca	*2020*	Forecast	$	213,972	
Test Year (Forecast	*2021*	Forecast	$	217,316	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2015		
	2016	0.0%	
	2017	-3.2%	
	2018	-2.5%	
	2019	-2.3%	
	2020	3.5%	
	2021	1.6%	
	Geometric Mean	-0.6%	

4 **Customer Class:** Street Light — Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kW

	Calendar Year (for 2021 Cost of Service	Customers			Consumption (kWh) [3]				Consumption (kWh) per Customer			
						Actual (Weather actual)	Weather-normalized	Weather-normalized		Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	*2015*	Actual	1,064		Actual	370,751.73	368,266.48		Actual	348.45	346.12	
Historical	*2016*	Actual	1,065		Actual	342,284.80	343,568.93		Actual	321.39	322.60	
Historical	*2017*	Actual	1,065		Actual	341,036.80	344,480.36		Actual	320.22	323.46	
Historical	*2018*	Actual	1,062		Actual	341,036.80	335,190.09		Actual	321.13	315.62	
Historical	*2019*	Actual	1,062		Actual	341,036.80	340,974.20		Actual	321.13	321.07	
Bridge Year	*2020*	Forecast	799		Forecast		224,918.50		Forecast	0.00	281.50	
Test Year	*2021*	Forecast	799		Forecast		224,918.50		Forecast	0.00	281.50	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2015			*2015*				*2015*			
	2016	0.1%		*2016*	-7.7%	-6.7%		*2016*	-7.8%	-6.8%	
	2017	0.0%		*2017*	-0.4%	0.3%		*2017*	-0.4%	0.3%	
	2018	-0.3%		*2018*	0.0%	-2.7%		*2018*	0.3%	-2.4%	
	2019	0.0%		*2019*	0.0%	1.7%		*2019*	0.0%	1.7%	
	2020	-24.8%		*2020*		-34.0%		*2020*		-12.3%	
	2021	0.0%		*2021*		0.0%		*2021*		0.0%	
	Geometric Mean	-5.6%		Geometric Mean	-2.7%	-9.4%		Geometric Mean	-2.7%	-4.0%	

	Calendar Year (for 2021 Cost of Service	Revenues		
Historical	*2015*	Actual	$ 56,895	
Historical	*2016*	Actual	$ 52,999	
Historical	*2017*	Actual	$ 53,023	
Historical	*2018*	Actual	$ 52,947	
Historical	*2019*	Actual	$ 52,944	
Bridge Year (Foreca	*2020*	Forecast	$ 35,633	
Test Year (Forecast	*2021*	Forecast	$ 35,633	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2015		
	2016	-6.8%	
	2017	0.0%	
	2018	-0.1%	
	2019	0.0%	
	2020	-32.7%	
	2021	0.0%	
	Geometric Mean	-8.9%	

5 **Customer Class:** Sentinnel Lights

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

	Calendar Year (for 2021 Cost of Service	Customers			Consumption (kWh) [3]				Consumption (kWh) per Customer			
						Actual (Weather actual)	Weather-normalized	Weather-normalized		Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	*2015*	Actual	26		Actual	24,668.04	24,502.68		Actual	948.77	942.41	
Historical	*2016*	Actual	26		Actual	24,566.40	24,658.56		Actual	944.86	948.41	
Historical	*2017*	Actual	25		Actual	24,235.00	24,479.71		Actual	969.40	979.19	
Historical	*2018*	Actual	25		Actual	24,235.20	23,819.71		Actual	969.41	952.79	
Historical	*2019*	Actual	25		Actual	24,235.20	24,230.75		Actual	969.41	969.23	
Bridge Year	*2020*	Forecast	25		Forecast		24,151.49		Forecast	0.00	966.06	
Test Year	*2021*	Forecast	25		Forecast		24,257.61		Forecast	0.00	970.30	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2015			*2015*				*2015*			
	2016	0.0%		*2016*	-0.4%	0.6%		*2016*	-0.4%	0.6%	
	2017	-3.8%		*2017*	-1.3%	-0.7%		*2017*	2.6%	3.2%	
	2018	0.0%		*2018*	0.0%	-2.7%		*2018*	0.0%	-2.7%	
	2019	0.0%		*2019*	0.0%	1.7%		*2019*	0.0%	1.7%	
	2020	0.0%		*2020*		-0.3%		*2020*		-0.3%	
	2021	0.0%		*2021*		0.4%		*2021*		0.4%	
	Geometric Mean	-0.8%		Geometric Mean	-0.6%	-0.2%		Geometric Mean	0.7%	0.6%	

	Calendar Year (for 2021 Cost of Service	Revenues		
Historical	*2015*	Actual	$ 1,920	
Historical	*2016*	Actual	$ 2,000	
Historical	*2017*	Actual	$ 1,999	
Historical	*2018*	Actual	$ 1,992	
Historical	*2019*	Actual	$ 1,992	
Bridge Year (Foreca	*2020*	Forecast	$ 1,796	
Test Year (Forecast	*2021*	Forecast	$ 1,798	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2015		
	2016	4.2%	
	2017	-0.1%	
	2018	-0.4%	
	2019	0.0%	
	2020	-9.8%	
	2021	0.1%	
	Geometric Mean	-1.3%	

6 **Customer Class:** Unmetered Scattered Load

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

	Calendar Year (for 2021 Cost of Service	Customers			Consumption (kWh) [3]				Consumption (kWh) per Customer			
						Actual (Weather actual)	Weather-normalized	Weather-normalized		Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	*2015*	Actual	21		Actual	123,636.00	122,807.24		Actual	5,887.43	5,847.96	
Historical	*2016*	Actual	21		Actual	123,636.00	124,099.84		Actual	5,887.43	5,909.52	
Historical	*2017*	Actual	21		Actual	123,636.00	124,884.39		Actual	5,887.43	5,946.88	
Historical	*2018*	Actual	21		Actual	123,636.00	121,516.39		Actual	5,887.43	5,786.49	
Historical	*2019*	Actual	21		Actual	123,636.00	123,613.31		Actual	5,887.43	5,886.35	
Bridge Year	*2020*	Forecast	21		Forecast		119,334.39		Forecast	0.00	5,682.59	
Test Year	*2021*	Forecast	21		Forecast		115,182.45		Forecast	0.00	5,484.88	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2015			*2015*				*2015*			
	2016	0.0%		*2016*	0.0%	1.1%		*2016*	0.0%	1.1%	
	2017	0.0%		*2017*	0.0%	0.6%		*2017*	0.0%	0.6%	
	2018	0.0%		*2018*	0.0%	-2.7%		*2018*	0.0%	-2.7%	
	2019	0.0%		*2019*	0.0%	1.7%		*2019*	0.0%	1.7%	
	2020	0.0%		*2020*		-3.5%		*2020*		-3.5%	
	2021	0.0%		*2021*		-3.5%		*2021*		-3.5%	
	Geometric Mean	0.0%		Geometric Mean	0.0%	-1.3%		Geometric Mean	0.0%	-1.3%	

	Calendar Year (for 2021 Cost of Service	Revenues		
Historical	*2015*	Actual	$ 5,434	
Historical	*2016*	Actual	$ 5,464	
Historical	*2017*	Actual	$ 5,464	
Historical	*2018*	Actual	$ 5,464	
Historical	*2019*	Actual	$ 5,464	
Bridge Year (Foreca	*2020*	Forecast	$ 4,963	
Test Year (Forecast	*2021*	Forecast	$ 4,898	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2015		
	2016	0.5%	
	2017	0.0%	
	2018	0.0%	
	2019	0.0%	
	2020	-9.2%	
	2021	-1.3%	
	Geometric Mean	-2.1%	

7 **Customer Class:** | Is the customer class billed on consumption (kWh) or demand (kW or kVA)? | kWh

	Calendar Year (for 2021 Cost of Service	Customers		Consumption (kWh) [3]			Consumption (kWh) per Customer		
					Actual (Weather actual)	Weather-normalized		Actual (Weather actual)	Weather-normalized
Historical	*2015*	Actual		Actual			Actual		
Historical	*2016*	Actual		Actual			Actual		
Historical	*2017*	Actual		Actual			Actual		
Historical	*2018*	Actual		Actual			Actual		
Historical	*2019*	Actual		Actual			Actual		
Bridge Year	*2020*	Forecast		Forecast			Forecast		
Test Year	*2021*	Forecast		Forecast			Forecast		

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

	Calendar Year (for 2021 Cost of Service	Revenues	
Historical	*2015*	Actual	
Historical	*2016*	Actual	
Historical	*2017*	Actual	
Historical	*2018*	Actual	
Historical	*2019*	Actual	
Bridge Year (Foreca	*2020*	Forecast	
Test Year (Forecast	*2021*	Forecast	

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

8 **Customer Class:** | Is the customer class billed on consumption (kWh) or demand (kW or kVA)? | kWh

	Calendar Year (for 2021 Cost of Service		Customers		Consumption (kWh) [3]			Consumption (kWh) per Customer		
						Actual (Weather actual)	Weather-normalized		Actual (Weather actual)	Weather-normalized
Historical	*2015*	Actual			Actual			Actual		
Historical	*2016*	Actual			Actual			Actual		
Historical	*2017*	Actual			Actual			Actual		
Historical	*2018*	Actual			Actual			Actual		
Historical	*2019*	Actual			Actual			Actual		
Bridge Year	*2020*	Forecast			Forecast			Forecast		
Test Year	*2021*	Forecast			Forecast			Forecast		

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

	Calendar Year (for 2021 Cost of Service		Revenues
Historical	*2015*	Actual	
Historical	*2016*	Actual	
Historical	*2017*	Actual	
Historical	*2018*	Actual	
Historical	*2019*	Actual	
Bridge Year (Foreca	*2020*	Forecast	
Test Year (Forecast	*2021*	Forecast	

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

9 **Customer Class:** | Is the customer class billed on consumption (kWh) or demand (kW or kVA)? | kWh

	Calendar Year (for 2021 Cost of Service	Customers			Consumption (kWh) [3]				Consumption (kWh) per Customer			
						Actual (Weather actual)	Weather-normalized	Weather-normalized		Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	*2015*	Actual			Actual				Actual			
Historical	*2016*	Actual			Actual				Actual			
Historical	*2017*	Actual			Actual				Actual			
Historical	*2018*	Actual			Actual				Actual			
Historical	*2019*	Actual			Actual				Actual			
Bridge Year	*2020*	Forecast			Forecast				Forecast			
Test Year	*2021*	Forecast			Forecast				Forecast			

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

	Calendar Year (for 2021 Cost of Service	Revenues		
Historical	*2015*	Actual		
Historical	*2016*	Actual		
Historical	*2017*	Actual		
Historical	*2018*	Actual		
Historical	*2019*	Actual		
Bridge Year (Foreca	*2020*	Forecast		
Test Year (Forecast	*2021*	Forecast		

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

10 **Customer Class:** | Is the customer class billed on consumption (kWh) or demand (kW or kVA)? | kWh

	Calendar Year (for 2021 Cost of Service	Customers		Consumption (kWh) [3] Actual (Weather actual)	Consumption (kWh) Weather-normalized	Consumption (kWh) Weather-normalized	Consumption (kWh) per Customer	Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	*2015*	Actual		Actual			Actual			
Historical	*2016*	Actual		Actual			Actual			
Historical	*2017*	Actual		Actual			Actual			
Historical	*2018*	Actual		Actual			Actual			
Historical	*2019*	Actual		Actual			Actual			
Bridge Year	*2020*	Forecast		Forecast			Forecast			
Test Year	*2021*	Forecast		Forecast			Forecast			

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

	Calendar Year (for 2021 Cost of Service	Revenues		
Historical	*2015*	Actual		
Historical	*2016*	Actual		
Historical	*2017*	Actual		
Historical	*2018*	Actual		
Historical	*2019*	Actual		
Bridge Year (Foreca	*2020*	Forecast		
Test Year (Forecast	*2021*	Forecast		

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

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

File Number:	EB-2020-0020
Exhibit:	
Tab:	
Schedule:	
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TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

Appendix 2-JA

Summary of Recoverable OM&A Expenses

	2012 Last Rebasing Year OEB Approved	2012 Last Rebasing Year Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	2021 Test Year
Reporting Basis											
Operations	$ 249,346						$ 300,622	$ 374,022	$ 428,161	$ 388,361	$ 401,109
Maintenance	$ 397,158						$ 285,287	$ 267,091	$ 291,771	$ 334,884	$ 333,727
SubTotal	**$ 646,504**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 585,908**	**$ 641,113**	**$ 719,932**	**$ 723,245**	**$ 734,837**
%Change (year over year)		-100.0%						9.4%	12.3%	0.5%	1.6%
%Change (Test Year vs Last Rebasing Year - Actual)											
Billing and Collecting	$ 371,722						$ 436,238	$ 429,999	$ 452,917	$ 421,987	$ 428,448
Community Relations	$ 1,000						$ -	$ -	$ -	$ -	$ -
Administrative and General	$ 338,898						$ 377,398	$ 339,127	$ 496,779	$ 385,124	$ 490,146
SubTotal	**$ 711,620**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 813,636**	**$ 769,127**	**$ 949,696**	**$ 807,111**	**$ 918,594**
%Change (year over year)		-100.0%						-5.5%	23.5%	-15.0%	13.8%
%Change (Test Year vs Last Rebasing Year - Actual)											
Total	**$ 1,358,124**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,399,544**	**$ 1,410,240**	**$ 1,669,628**	**$ 1,530,356**	**$ 1,653,431**
%Change (year over year)		-100.0%						0.8%	18.4%	-8.3%	8.0%

	2012 Last Rebasing Year OEB Approved	2012 Last Rebasing Year Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	2021 Test Year
Operations	$ 249,346	$ -	$ -	$ -	$ -	$ -	$ 300,622	$ 374,022	$ 428,161	$ 388,361	$ 401,109
Maintenance	$ 397,158	$ -	$ -	$ -	$ -	$ -	$ 285,287	$ 267,091	$ 291,771	$ 334,884	$ 333,727
Billing and Collecting	$ 371,722	$ -	$ -	$ -	$ -	$ -	$ 436,238	$ 429,999	$ 452,917	$ 421,987	$ 428,448
Community Relations	$ 1,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administrative and General	$ 338,898	$ -	$ -	$ -	$ -	$ -	$ 377,398	$ 339,127	$ 496,779	$ 385,124	$ 490,146
Total	**$ 1,358,124**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,399,544**	**$ 1,410,240**	**$ 1,669,628**	**$ 1,530,356**	**$ 1,653,431**
%Change (year over year)		-100.0%						0.8%	18.4%	-8.3%	8.0%

Note:

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

	Last Rebasing Year 2012 OEB Approved	Last Rebasing Year 2012 Actuals	Variance 2012 OEB Approved - 2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	Variance 2020 Bridge vs. 2019 Actuals	2021 Test Year	Variance 2021 Test vs. 2020 Bridge
Operations	$ 249,346	$ -	$ 249,346	$ -	$ -	$ -	$ -	$ 300,622	$ 374,022	$ 428,161	$ 388,361	-$ 39,800	$ 401,109	$ 12,748
Maintenance	$ 397,158	$ -	$ 397,158	$ -	$ -	$ -	$ -	$ 285,287	$ 267,091	$ 291,771	$ 334,884	$ 43,114	$ 333,727	-$ 1,157
Billing and Collecting	$ 371,722	$ -	$ 371,722	$ -	$ -	$ -	$ -	$ 436,238	$ 429,999	$ 452,917	$ 421,987	-$ 30,929	$ 428,448	$ 6,461
Community Relations	$ 1,000	$ -	$ 1,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administrative and General	$ 338,898	$ -	$ 338,898	$ -	$ -	$ -	$ -	$ 377,398	$ 339,127	$ 496,779	$ 385,124	-$ 111,655	$ 490,146	$ 105,023
Total OM&A Expenses	$ 1,358,124	$ -	$ 1,358,124	$ -	$ -	$ -	$ -	$ 1,399,544	$ 1,410,240	$ 1,669,628	$ 1,530,356	-$ 139,271	$ 1,653,431	$ 123,074
Adjustments for Total non-recoverable items[3]														
Total Recoverable OM&A Expenses	$ 1,358,124	$ -	$ 1,358,124	$ -	$ -	$ -	$ -	$ 1,399,544	$ 1,410,240	$ 1,669,628	$ 1,530,356	-$ 139,271	$ 1,653,431	$ 123,074
Variance from previous year				$ -	$ -	$ -	$ -	$ 1,399,544	$ 10,696	$ 259,388	-$ 139,271		$ 123,074	
Percent change (year over year)									1%	18%	-8%		8%	
Percent Change: Test year vs. Most Current Actual													-0.97%	
Simple average of % variance for all years													4.71%	
Compound Annual Growth Rate for all years														#DIV/0!
Compound Growth Rate (2019 vs. 2012 Actuals)													#DIV/0!	

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Appendix 2-JB
Recoverable OM&A Cost Driver Table[1,3]

OM&A	Last Rebasing Year (2012 Actuals)	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	2021 Test Year
Reporting Basis						
Opening Balance[2]	$ 1,358,127	$ 1,384,120	$ 1,399,544	$ 1,410,239	$ 1,669,627	$ 1,530,357
Regulatory (5655)		$ 37,717	-$ 77,188	$ 12,141		$ 99,598
Metering (5065) Labour				$ 22,469		
Line Clearing (5135) Expense		-$ 14,201		$ 63,850		
Line Clearing (5135) Labour				-$ 21,010		
O/H Lines Lab (5020)				$ 17,686		
O/H Lines Trucking (5020)		$ 15,931	$ 9,657			
O/H Lines Material (5025)		-$ 13,599		$ 23,896		
5005 PUC Supervision		$ 15,503				
5105 PUC Supervision				-$ 19,178		
5016 Sub 1 & 3 Labour			$ 7,885			
5035 O/H transformer labour			$ 8,299			
5040 U/G lines labour			$ 11,837	-$ 19,178		
5045 U/G lines expense			$ 14,126			
5055 U/G transformers labour			$ 9,307			
5070 Customer Premise Labour			$ 8,255			
5125 O/H Conductor Labour		-$ 46,818			$ 23,634	
5130 O/H Services Labour			$ 8,763			
5320 Collecting Labour, S/W, coll agency		$ 16,124	$ 12,578			
5335 Bad Debts		$ 17,435	-$ 27,595	$ 27,395	-$ 35,188	
5610 Management Salaries				$ 11,113		
5615 Admin Labour			$ 9,804	$ 35,204	-$ 22,901	
5630 PUC Supervision				$ 23,854	-$ 12,504	
5630 Audit		-$ 15,751		$ 73,863	-$ 67,616	
5645 Pension			$ 9,573		-$ 20,152	
Misc 2013 to 2016	$ 25,993					
Misc		$ 3,083	$ 5,393	$ 7,283	-$ 4,543	$ 23,476
Closing Balance[2]	$ 1,384,120	$ 1,399,544	$ 1,410,239	$ 1,669,627	$ 1,530,357	$ 1,653,431

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 (2012 OEB-Approved)	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 (2012 OEB-
Reporting Basis								
Programs with Variances > Materiality								
5135 Right of Way								
Labour	$45,419	$13,182	$42,994	$21,984	$28,754	$32,431	10,447	-12,988
Expenses	$126,500	$47,566	$2,997	$66,847	$59,056	$48,260	-18,587	-78,240
Trucking	$14,083	$1,457	$5,931	$2,695	$4,198	$4,261	1,566	-9,822
Sub-Total 5135	$186,001	$62,206	$51,922	$91,525	$92,008	$84,951	-$6,575	-$101,051
5615 General Admin Salaries								
Labour	$0	$35,287	$45,092	$80,295	$57,394	$58,398	-21,897	58,398
Expenses	$0	$0	$0	$0	$0	$0	0	0
Sub-Total 5615	$0	$35,287	$45,092	$80,295	$57,394	$58,398	-$21,897	$58,398
5630 Outside Services								
Audit	$35,000	$27,000	$29,253	$103,116	$35,500	$36,033	-$67,084	1,033
Consultant	$2,200	$44	$0	$0	$0	$0	$0	-2,200
Legal	$2,000	$26	$0	$216	$250	$254	$38	-1,746
Negotiations	$1,000	$0	$0	$200	$0	$0	-$200	-1,000
Management, Billing, Collection Cont	$37,742	$28,563	$32,662	$56,517	$44,013	$44,673	-$11,844	6,930
Study Projects			$1,078	$0	$0	$0	$0	0
Sub-Total 5630	$77,942	$55,633	$62,993	$160,049	$79,763	$80,959	-$79,090	$3,017
5655 Regulatory Expenses								
OEB Annual	$8,500	$15,167	$14,006	$14,083	$15,000	$15,415	1,332	6,915
CoS Consulting (BLG, PUC)	$24,375	$18,532		$2,379	$16,000	$87,508	85,129	63,133
Customer Satisfaction Survey		$21,450	$850	$12,000		$12,000	0	12,000
Safety Survey					$12,000			
Training	$1,700			$1,454	$1,500		-1,454	-1,700
Cost Assessments	$425	$384	$299	$413	$500	$675	262	250
CoS Distribution System Plan		$37,650				$13,000		
CoS CDM Consultant						$2,000		
CoS Intervenor Costs						$10,000		
CoS OEB Costs						$4,000		
Software			$840					
Miscellaneous								
Sub-Total 5655	$35,000	$93,183	$15,995	$30,329	$45,000	$144,598	$114,269	$109,598
Programs with Variances < Materiality								
5005 Operations Supervision	$28,199	$67,085	$72,015	$74,847	$68,063	$69,084	-5,763	40,884
5012 Station Buildings	$20,896	$2,792	$2,712	$499	$1,443	$1,467	968	-19,429
5016 Station Equipment - Labour	$8,716	$4,798	$12,683	$7,398	$8,285	$8,428	1,029	-288
5017 Station Equipment - Expenses	$20,100	$20,215	$21,535	$20,048	$19,152	$19,440	-608	-660
5020 O/H Lines Labour	$38,128	$53,407	$63,064	$85,118	$65,856	$66,999	-18,119	28,871
5025 O/H Lines Expenses	$25,750	$45,664	$42,520	$66,416	$59,348	$60,239	-6,178	34,489
5035 O/H Distribution Transformers	$11,657	$10,546	$18,845	$18,675	$18,821	$22,386	3,712	10,729
5040 U/G Lines Labour	$10,969	$29,427	$41,263	$23,334	$28,608	$29,105	5,772	18,136
5045U/g Lines Expenses	$19,000	$9,695	$23,822	$15,624	$15,522	$15,755	131	-3,245
5055 U/G Distributions Transformers	$7,584	$2,188	$11,495	$3,236	$6,847	$10,213	6,977	2,629
5065 Meter Expense	$3,357	$2,160	$6,105	$32,296	$18,638	$18,955	-13,341	15,598
5070 Customer Premise Labour	$12,959	$26,420	$34,674	$37,798	$32,301	$32,860	-4,938	19,901
5075 Customer Premise Expenses	$7,000	$1,589	$1,323	$3,036	$1,578	$1,602	-1,434	-5,398
5085 Misc. Distribution Expenses	$21,631	$10,080	$7,309	$18,421	$22,272	$22,626	4,205	995
5095 O/H Lines - Rental	$13,400	$14,556	$14,658	$21,416	$21,627	$21,951	535	8,551
5105 Maintenance Supervision	$28,199	$71,096	$71,465	$55,280	$64,440	$65,407	10,127	37,208
5110 Maintenance Station Buildings	$35,332	$8,677	$7,368	$14,839	$9,743	$9,912	-4,927	-25,420
5114 Distribution Station Equipment	$9,566	$12,961	$3,263	$2,871	$5,016	$5,097	2,226	-4,469
5120 Maint. Poles/Towers/Fixtures	$18,355	$24,713	$14,127	$16,596	$32,907	$33,406	16,810	15,051
5125 Maint. O/H Conductors	$27,929	$44,197	$47,908	$44,141	$67,774	$68,935	24,794	41,006
5130 Maint. O/H Services	$51,899	$50,210	$58,973	$52,560	$51,261	$52,136	-425	237
5145 Maint. U/G Conduit	$11,473	$0	$0	$1,346	$582	$2,543	1,197	-8,929
5150 Maint. U/G Conductors	$10,162	$2,977	$8,995	$3,905	$5,217	$5,306	1,401	-4,856
5155 Maint. U?G Services	$584	$1,209	$598	$912	$408	$416	-497	-168
5160 Maint. Line Transformers	$16,234	$3,835	$2,306	$4,809	$3,496	$3,555	-1,254	-12,679
5175 Maint. Meters	$1,425	$3,205	$165	$2,986	$2,031	$2,064	-921	639
5310 Meter Reading Expenses	$100,327	$65,821	$70,654	$73,580	$74,105	$75,220	1,640	-25,107
5315 Customer Billing	$175,668	$183,806	$187,750	$186,966	$200,118	$203,144	16,179	27,476
5320 Collecting	$87,727	$128,224	$140,802	$134,184	$124,764	$126,739	-7,445	39,012
5335 Bad Debt Expense	$8,000	$58,387	$30,792	$58,188	$23,000	$23,345	-34,843	15,345
5410 Community Relations	$1,000	$0	$0	$0	$0	$0	0	-1,000
5605 Executive Salaries & Expenses	$19,200	$18,540	$18,540	$15,405	$14,000	$14,210	-1,195	-4,990
5610 Management Salaries	$98,958	$70,935	$75,133	$86,037	$76,213	$77,535	-8,502	-21,423
5620 Office Supplies	$66,998	$74,115	$79,530	$81,227	$77,955	$79,124	-2,103	12,126
5635 Property Insurance	$5,600	$5,815	$5,928	$8,550	$16,000	$16,240	7,690	10,640
5640 Injuries & Damages	$5,000	$10,059	$10,728	$8,088	$12,000	$12,180	4,092	7,180
5645 Employee Pension & Benefits	$20,000	$9,088	$18,661	$22,652	$2,500	$2,538	-20,114	-17,463
5660 General Advertising	$600	$572	$300	$11	$0	$0	-11	-600
5665 Misc. General	$6,800	$1,154	$1,136	$1,212	$1,300	$1,320	108	-5,481
5680 ESA	$2,800	$3,017	$5,090	$2,926	$3,000	$3,045	119	245
Sub-Total Miscellaneous	$1,059,180	$1,153,235	$1,234,238	$1,307,430	$1,256,192	$1,284,525	-$22,905	$225,344
Total	**$1,358,124**	**$1,399,544**	**$1,410,240**	**$1,669,628**	**$1,530,356**	**$1,653,431**	**-$16,197**	**$295,307**

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

	A	D	R	U	X	Y	Z
1						**File Number:**	EB-2020-0020
2						**Exhibit:**	
3						**Tab:**	
4	**TO BE UPDATED AT THE DRAFT RATE ORDER STAGE**					**Schedule:**	
5						**Page:**	
6							
7						**Date:**	
8							
9	**Appendix 2-K**						
10	**Employee Costs**						
11							
12		**Last Rebasing Year (2012 OEB Approved)**	**2017 Actuals**	**2018 Actuals**	**2019 Actuals**	**2020 Bridge Year**	**2021 Test Year**
13	\						
14	Management (including executive)						
15	Non-Management (union and non-union)	5.42	7.00	6.67	7.00	7.07	7.31
16	Total	5.42	7.00	6.67	7.00	7.07	7.31
17	**Total Salary and Wages including ovetime and incentive pay**						
18	Management (including executive)						
19	Non-Management (union and non-union)	$ 380,771	$ 625,466	$ 600,085	$ 624,367	$ 561,748	$ 571,579
20	Total	$ 380,771	$ 625,466	$ 600,085	$ 624,367	$ 561,748	$ 571,579
21	**Total Benefits (Current + Accrued)**						
22	Management (including executive)						
23	Non-Management (union and non-union)	$ 183,948	$ 277,222	$ 208,767	$ 253,584	$ 255,182	$ 259,648
24	Total	$ 183,948	$ 277,222	$ 208,767	$ 253,584	$ 255,182	$ 259,648
25	**Total Compensation (Salary, Wages, & Benefits)**						
26	Management (including executive)	$ -	$ -	$ -	$ -	$ -	$ -
27	Non-Management (union and non-union)	$ 564,719	$ 902,688	$ 808,852	$ 877,951	$ 816,930	$ 831,227
28	Total	$ 564,719	$ 902,688	$ 808,852	$ 877,951	$ 816,930	$ 831,227
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 2012 - OEB Approved	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	2021 Test Year
Reporting Basis	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**
OM&A Costs						
O&M	$ 646,504	$ 585,908	$ 641,113	$ 719,932	$ 723,245	$ 734,837
Admin Expenses	$ 711,620	$ 813,636	$ 769,127	$ 949,696	$ 807,111	$ 918,594
Total Recoverable OM&A from Appendix 2-JB [5]	$ 1,358,124	$ 1,399,544	$ 1,410,240	$ 1,669,628	$ 1,530,356	$ 1,653,431
Number of Customers [2,4]	3,359	3,336	3,351	3,357	3,357	3,357
Number of FTEs [3,4]	5.40	7.00	6.67	7.00	7.07	7.31
Customers/FTEs	622	477	502	480	475	459
OM&A cost per customer						
O&M per customer	$192	$176	$191	$214	$215	$219
Admin per customer	$212	$244	$230	$283	$240	$274
Total OM&A per customer	$404	$420	$421	$497	$456	$493
OM&A cost per FTE						
O&M per FTE	$119,723	$83,701	$96,119	$102,847	$102,298	$100,525
Admin per FTE	$131,781	$116,234	$115,311	$135,671	$114,160	$125,663
Total OM&A per FTE	$251,504	$199,935	$211,430	$238,518	$216,458	$226,188

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

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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TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

Appendix 2-M
Regulatory Cost Schedule

	Regulatory Cost Category	USoA Account	USoA Account Balance	Last Rebasing Year (2012 OEB Approved)	Most Current Actuals Year 2019	2020 Bridge Year	Annual % Change	2021 Test Year	Annual % Change
	(A)	(B)	(C)	(D)	(F)	(G)	(H)=[(G)-(F)]/(F)	(I)	(J) = [(I)-(G)]/(G)
	Regulatory Costs (Ongoing)								
1	OEB Annual Assessment	5655		8,500	14,083	15,000	6.51%	15,000	0.00%
2	OEB Section 30 Costs (OEB-initiated)	5655		300	413	500	21.09%	675	35.00%
3	Expert Witness costs for regulatory matters								
4	Legal costs for regulatory matters								
5	Consultants' costs for regulatory matters	5655			2,379	16,000	572.68%		-100.00%
6	Operating expenses associated with staff resources allocated to regulatory matters								
7	Operating expenses associated with other resources allocated to regulatory matters [1]								
8	Other regulatory agency fees or assessments								
9	Any other costs for regulatory matters (please define)	5655			12,000	12,000	0.00%	12,000	0.00%
10	Intervenor costs								
11	Include other items in green cells, as applicable								
12	Training/Published Notices	5655		1,700	1,454	1,500	3.16%		-100.00%
13									
	Regulatory Costs (One-Time)								
1	Expert Witness costs								
2	Legal costs							150,000	
3	Consultants' costs	5655		62,500				287,539	
4	Incremental operating expenses associated with staff resources allocated to this application.			35,000					
5	Incremental operating expenses associated with other resources allocated to this application. [1]								
6	Intervenor costs	5655						50,000	
7	OEB Section 30 Costs (application-related)							20,000	
8	Include other items in green cells, as applicable	5655						65,000	
9	LRAM Consultant	5655						10,000	
10	Publishing rate application notice								
11									
1	Sub-total - Ongoing Costs [2]		$ -	$ 10,500	$ 30,329	$ 45,000	48.37%	$ 27,675	-38.50%
2	Sub-total - One-time Costs [3]		$ -	$ 97,500	$ -	$ -		$ 582,539	
3	Total		$ -	$ 108,000	$ 30,329	$ 45,000	48.37%	$ 144,183	220.41%

Application-Related One-Time Costs	Total
Total One-Time Costs Related to Application to be Amortized over IRM Period	$ 582,539
1/5 of Total One-Time Costs	$ 116,508

	2012 Approved	over 4 years
Ongoing	$10,500	$10,500
One-time	$97,500	$24,375
		$34,875

Notes:

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

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Appendix 2-N
Shared Services and Corporate Cost Allocation [1]

Year:

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%	$4,255,467	3.03%	$128,776
2	Short-term Debt	4.00% (1)	$303,962	1.75%	$5,319
3	**Total Debt**	60.0%	$4,559,429	2.94%	$134,095
	Equity				
4	Common Equity	40.00%	$3,039,620	8.34%	$253,504
5	Preferred Shares		$ -		$ -
6	**Total Equity**	40.0%	$3,039,620	8.34%	$253,504
7	**Total**	100.0%	$7,599,049	5.10%	$387,599

Notes

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

Last OEB-approved year: 2012

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	($)	(%)	($)
	Debt				
1	Long-term Debt	56.00%	$4,255,467	4.41%	$187,666
2	Short-term Debt	4.00% (1)	$303,962	2.08%	$6,322
3	**Total Debt**	60.0%	$4,559,429	4.25%	$193,989
	Equity				
4	Common Equity	40.00%	$3,039,620	9.12%	$277,213
5	Preferred Shares		$ -		$ -
6	**Total Equity**	40.0%	$3,039,620	9.12%	$277,213
7	**Total**	100.0%	$4,244,735	6.20%	$471,202

Notes

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

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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	

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Appendix 2-R
Loss Factors

		Historical Years					5-Year Average
		2015	2016	2017	2018	2019	
	Losses Within Distributor's System						
A(1)	"Wholesale" kWh delivered to distributor (higher value)	61,027,107	59,711,876	58,757,254	60,659,212	61,089,144	60,248,919
A(2)	"Wholesale" kWh delivered to distributor (lower value)	60,192,768	59,147,563	58,286,915	59,811,315	60,045,035	59,496,719
B	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)						-
C	Net "Wholesale" kWh delivered to distributor = **A(2) - B**	60,192,768	59,147,563	58,286,915	59,811,315	60,045,035	59,496,719
D	"Retail" kWh delivered by distributor	58,759,087	56,644,799	55,047,910	57,210,184	57,482,828	57,028,962
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)						-
F	Net "Retail" kWh delivered by distributor = **D - E**	58,759,087	56,644,799	55,047,910	57,210,184	57,482,828	57,028,962
G	Loss Factor in Distributor's system = **C / F**	1.0244	1.0442	1.0588	1.0455	1.0446	1.0433
	Losses Upstream of Distributor's System						
H	Supply Facilities Loss Factor	1.0152	1.0109	1.0209	1.0341	1.0339	1.0230
	Total Losses						
I	Total Loss Factor = **G x H**	1.0399	1.0556	1.0810	1.0811	1.0800	1.0673

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 Prices

Table 1: Average RPP Supply Cost Summary*

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

Step 2: **Commodity Expense**

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

Commodity

					2021 Test Year					
Customer		**Revenue**	**Expense**							
Class Name	UoM	USA #	USA #	Class A Non-RPP Volume**		Class B Non-RPP Volume**	Class B RPP Volume**	Average HOEP	Average RPP Rate	Amount
Residential	kWh	4006	4705			744,520	34,091,823	$ 0.02009	$ 0.12803	$4,379,733
	kWh	4010	4705					$ 0.02009	$ 0.12803	$0
General Service < 50	kWh	4035	4705			1,144,953	9,732,104	$ 0.02009	$ 0.12803	$1,269,003
General Service > 50	kWh	4010	4705			12,983,401	3,540,928	$ 0.02009	$ 0.12803	$714,181
Streetlight	kWh	4025	4705			240,056	-	$ 0.02009	$ 0.12803	$4,823
Sentinel Light	kWh	4025	4705			1,036	24,855	$ 0.02009	$ 0.12803	$3,203
Unmetered Scattered Load	kWh	4025	4705			11,708	111,226	$ 0.02009	$ 0.12803	$14,476
	kWh	4025	4705					$ 0.02009	$ 0.12803	$0
	kWh	4025	4705					$ 0.02009	$ 0.12803	$0
TOTAL										**$6,385,419**

Class A - non-RPP Global Adjustment

					2021 Test Year			
Customer		**Revenue**	**Expense**		**kWh Volume**		**Hist. Avg GA/kWh *****	**Amount**

		4035	4707						$0
		4010	4707						$0
		4010	4707						$0
					-				**$0**

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			744,520			$ 0.10694	$79,619
	kWh	4010	4707			0			$ 0.10694	$0
General Service < 50	kWh	4035	4707			1,144,953			$ 0.10694	$122,441
General Service > 50	kWh	4010	4707			12,983,401			$ 0.10694	$1,388,445
Streetlight	kWh	4025	4707			240,056			$ 0.10694	$25,672
Sentinel Light	kWh	4025	4707			1,036			$ 0.10694	$111
Unmetered Scattered Load	kWh	4025	4707			11,708			$ 0.10694	$1,252
	kWh	4025	4707			0			$ 0.10694	$0
Total Volume						**15,125,674**				
TOTAL										**$1,617,540**

*Regulated Price Plan Prices for the Period November 1, 2019 – October 31, 2020

** Enter 2021 load forecast data by class based on the most recent 12-month historic Class A and Class B RPP/Non-RPP proportions

*** Based on average $ GA per kWh billed to class A customers for most recent 12-month historical year.

Cost of Power Calculation

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1. Volumns 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	34,091,823		4,364,776	744,520		14,957		
-		-		-	-		-		
General Service < 50	kWh	9,732,104		1,246,001	1,144,953		23,002		
General Service > 50	kWh	3,540,928		453,345	12,983,401		260,837		
Streetlight	kWh	-		-	240,056		4,823		
Sentinel Light	kWh	24,855		3,182	1,036		21		
Unmetered Scattered Load	kWh	111,226		14,240	11,708		235		
-		-		-	-		-		
-		-		-	-		-		
SUB-TOTAL		47,500,935		6,081,545	15,125,674		303,875	$ 6,385,419	OK

Global Adjustment non-RPP	Units	Volume	Rate	$	Volume	Rate	$	Total	
Class per Load Forecast									
Residential				0			79,619.00		
				0			-		
General Service < 50				0			122,441.31		
General Service > 50				0			1,388,444.89		
Streetlight				0			25,671.54		
Sentinel Light				0			110.75		
Unmetered Scattered Load				0			1,252.06		
				0			-		
				0			-		
SUB-TOTAL		0		0			1,617,540	$ 1,617,540	OK

Transmission - Network	Units	Volume	Rate	$	Volume	Rate	$	Total
Class per Load Forecast								
Residential	kWh	34,091,823	0.0067	228,415	744,520	0.0067	4,988	
				-		-	-	
General Service < 50	kWh	9,732,104	0.0063	61,312	1,144,953	0.0063	7,213	
General Service > 50	kW		2.5294	-	38,559	2.5294	97,530	
Streetlight	kW		1.9078	-	660	1.9078	1,259	
Sentinel Light	kW		1.9173	-	67	1.9173	129	
Unmetered Scattered Load	kWh	111,226	0.0063	701	11,708	0.0063	74	
				-			-	
				-			-	
				-			-	
SUB-TOTAL				290,428			111,194	401,622

Transmission - Connection	Units	Volume	Rate	$	Volume	Rate	$	Total
Class per Load Forecast								
Residential	kWh	34,091,823	0.0050	170,459	744,520	0.0050	3,723	
				-		-	-	
General Service < 50	kWh	9,732,104	0.0045	43,794	1,144,953	0.0045	5,152	
General Service > 50	kW	-	1.7377	-	38,559	1.7377	67,003	
Streetlight	kW	-	1.3433	-	660	1.3433	887	
Sentinel Light	kW	-	1.3713	-	67	1.3713	92	
Unmetered Scattered Load	kWh	111,226	0.0045	501	11,708	0.0045	53	
				-			-	
				-			-	
SUB-TOTAL				214,754			76,910	291,664

Wholesale Market Service	Units	Volume	Rate	$	Volume	Rate	$	Total
Class per Load Forecast								
Residential	kWh	34,091,823	0.0035	119,321	744,520	0.0035	2,606	
				-			-	
General Service < 50	kWh	9,732,104	0.0035	34,062	1,144,953	0.0035	4,007	
General Service > 50	kWh	3,540,928	0.0035	12,393	12,983,401	0.0035	45,442	
Streetlight		-	0.0035	-	240,056	0.0035	840	
Sentinel Light	kWh	24,855	0.0035	87	1,036	0.0035	4	
Unmetered Scattered Load	kWh	111,226	0.0035	389	11,708	0.0035	41	
				-			-	
				-			-	
SUB-TOTAL				166,253			52,940	219,193

Class A CBR	Units	Volume	Rate	$	Volume	Rate[4]	$	Total
Class per Load Forecast								
Residential				-			-	
				-			-	
General Service < 50				-			-	
General Service > 50				-			-	
Streetlight				-			-	
Sentinel Light				-			-	
Unmetered Scattered Load				-			-	
				-			-	
				-			-	
SUB-TOTAL				-			-	-

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

				-			-	
General Service < 50				-			-	
General Service > 50				-			-	
Streetlight				-			-	
Sentinel Light				-			-	
Unmetered Scattered Load				-			-	
				-			-	
				-			-	
SUB-TOTAL				-			-	-
RRRP								
Class per Load Forecast	**Units**	Volume	Rate	$	Volume	Rate	$	Total
Residential	kWh	34,091,823	0.0004	13,637	744,520	0.0004	298	
		-		-	-		-	
General Service < 50	kWh	9,732,104	0.0004	3,893	1,144,953	0.0004	458	
General Service > 50	kWh	3,540,928	0.0004	1,416	12,983,401	0.0004	5,193	
Streetlight	kWh	-	0.0004	-	240,056	0.0004	96	
Sentinel Light	kWh	24,855	0.0004	10	1,036	0.0004	0	
Unmetered Scattered Load	kWh	111,226	0.0004	44	11,708	0.0004	5	
				-			-	
				-			-	
SUB-TOTAL				19,000			6,050	25,051
Low Voltage - No TLF adjustmen								
Class per Load Forecast	**Units**	Volume	Rate	$	Volume	Rate	$	Total
Residential	kWh**	31,942,118	0.0070	223,595	697,574	0.0070	4,883	
				-		-	-	
General Service < 50	kWh**	9,118,433	0.0063	57,446	1,072,757	0.0063	6,758	
General Service > 50	kW	-	2.4327	-	38,559	2.4327	93,802	
Streetlight	kW	-	1.8805	-	660	1.8805	1,241	
Sentinel Light	kW	-	1.9197	-	67	1.9197	129	
Unmetered Scattered Load	kWh**	104,213	0.0063	657	10,970	0.0063	69	
		-		-			-	
				-			-	
SUB-TOTAL				281,697			106,883	388,580
Smart Meter Entity Charge								
Class per Load Forecast		Customers	Rate	$	Customers	Rate	$	Total
Residential R1		2,910	0.57	19,904			-	
General Service <50		369	0.57	2,524			-	
GS>50		30	0.57	205			-	
SUB-TOTAL				22,634			-	22,634
SUB- TOTAL				7,076,312			2,275,391	9,351,703
OER CREDIT[3]	33.20%			(2,349,335)			0	(2,349,335)
TOTAL				**4,726,976**			**2,275,391**	**7,002,367**

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. A Class A customer is a customer who participate in the ICI, pays global adjustment (GA based on their percentage contribution to the top five peak Ontario demand hours over a 12-month period

2021 Test Year - Cop		
4705 -Power Purchased	$	6,385,419
4707- Global Adjustment	$	1,617,540
4708-Charges-WMS	$	244,244
4714-Charges-NW	$	401,622
4716-Charges-CN	$	291,664
4750-Charges-LV	$	388,580
4751-IESO SME	$	22,634
Misc A/R or A/P	$	(2,349,335)
TOTAL	**$**	**7,002,367**