Ontario Energy Board

Chapter 2 Appendices
Filing Requirements for Electricity Distribution Rate Applications

Version 1.0 (2021)

Utility Name	North Bay Hydro Distribution Limited - North Bay service territory
Assigned EB Number	EB-2020-0043
Name of Contact and Title	Micheal Roth - Regulatory Manager
Phone Number	705-474-8100 ext 263
Email Address	mroth@northbayhydro.com
Test Year	2021
Bridge Year	2020
Last Rebasing Year	2015
Identify the accounting standard used for the test year	MIFRS
Did North Bay Hydro Distribution Limited - North Bay service territory update its depreciation and capitalization policies?	No
Is North Bay Hydro Distribution Limited - North Bay service territory applying for cost recovery for the test and/or future year(s) for Green Energy	No
Is North Bay Hydro Distribution Limited - North Bay service territory an embedded distributor?	Partial

Notes

Pale green cells represent input cells.

Pale blue cells

contain fixed

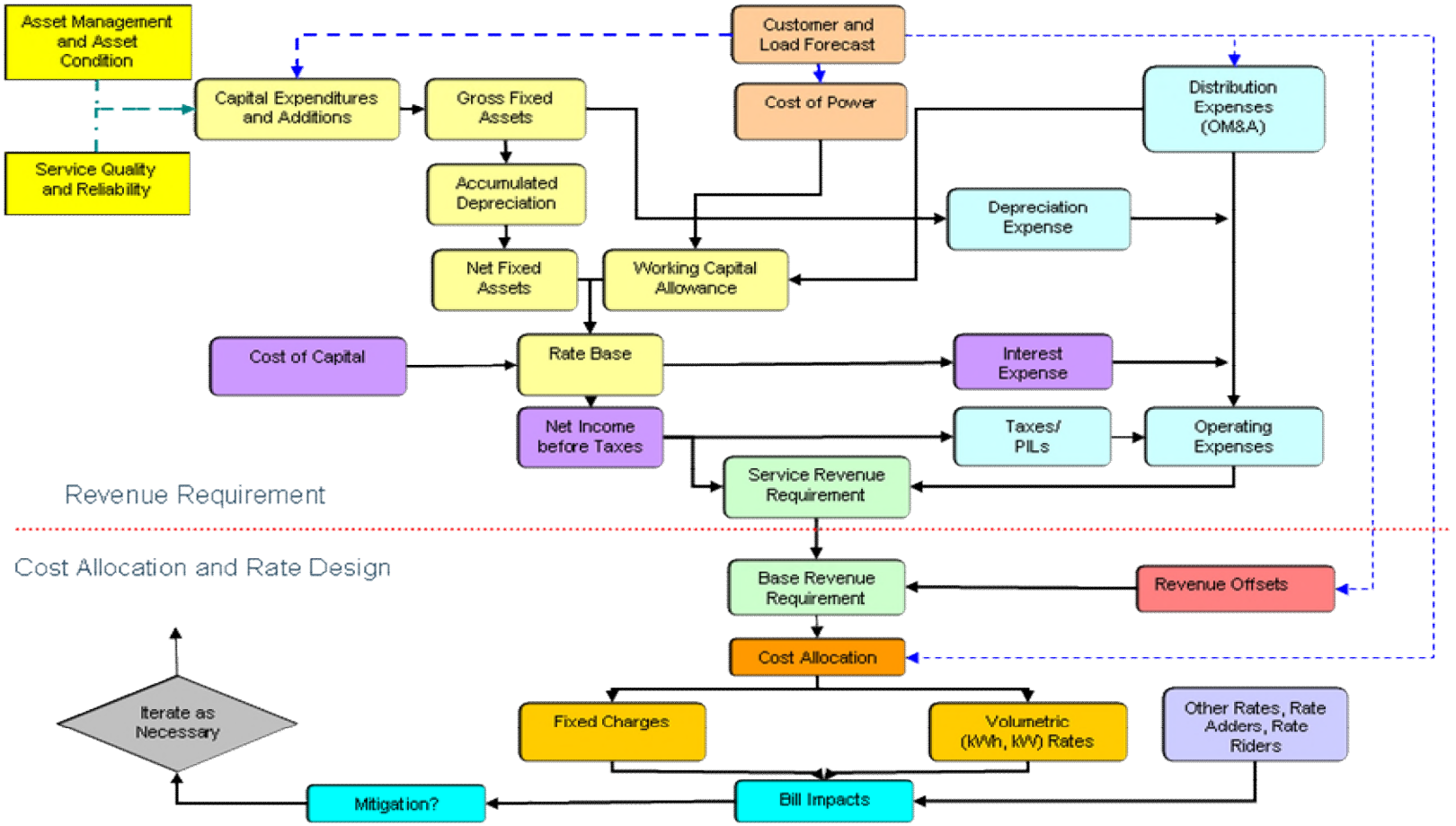
Ontario Energy Board

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.

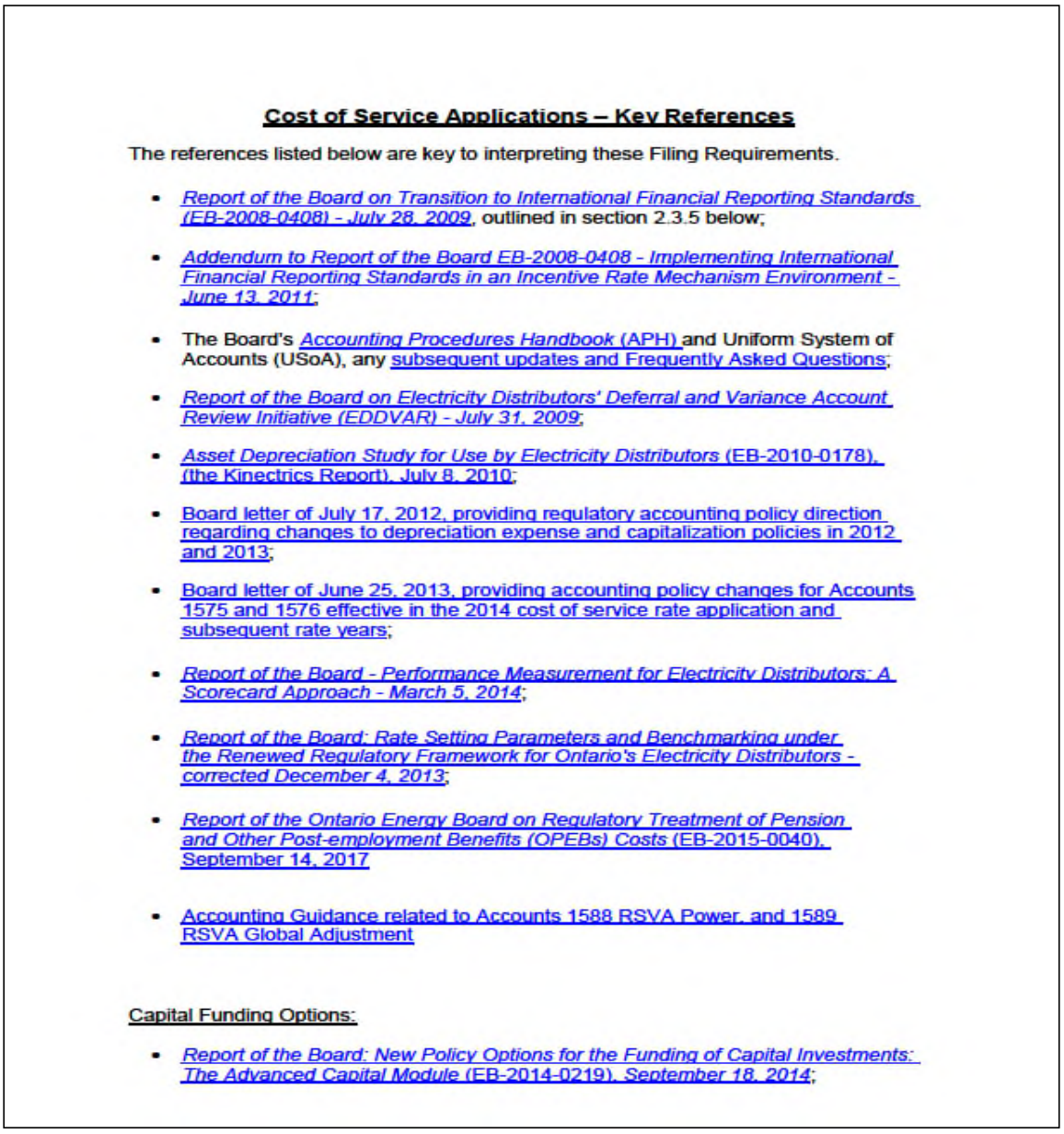
Cost of Service Rate Application Schematic

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 - North Bay service territory is seeking the following approvals in this application:

1	Approval to charge distribution rates effective May 1, 2021 to recover a Service Revenue Requirement of $14,457,121 which includes a Revenue Deficiency of $1,770,175 as detailed in Exhibit 6. The schedule of Proposed Rates is set out in Exhibit 8.
2	Approval of the Distribution System Plan as outlined in Exhibit 2.
3	Approval of revised Low Voltage Rates as proposed and described in Exhibit 8.
4	Approval to adjust the Retail Transmission Rates – Network and Connection as detailed in Exhibit 8.
5	Approval to continue to charge Wholesale Market and Rural Rate Protection Charges approved in the Board Decision and Order in the matter of NBHDL's 2020 Distribution Rates (EB-2019-0057) and updated in the Board's Decision and Order EB-2020-0276..
6	Approval to continue the Specific Service Charges and Transformer Allowance approved in the Board Decision and Order in the matter of NBHDL's 2020 Distribution Rates (EB-2019-0057).
7	Approval of the Proposed Loss Factors as detailed in Exhibit 8.
8	Approval to continue to use the Transformer Allowance most recently approved as part of the last Cost of Service application (EB-2014-0099). Listed in Appendix 8.
9	Approval to charge the Board's updated Pole Attachment Charge, effective January 1, 2021.
10	Approval of the Rate Riders for a one-year disposition of the Group 1, Group 2 and Other Deferral and Variance Accounts as detailed in Exhibit 9.
11	Approval to discontinue the use of Retail Cost Variance Accounts (RCVAs) 1518 and 1548.
12	Approval of the Rate Riders for a one-year disposition of the Lost Revenue Adjustment Mechanism Variance Account ("LRAMVA") for lost revenue as presented in Exhibits 4 and 9 of this application.
13	Approval for the continued used of 1592 – PILS and Tax Variance – CCA Changes sub account as described in Exhibit 9.
14	Approval to create a 1509 – Impacts Arising from the COVID-19 Emergency sub account as described in Exhibit 9.
15	Approval of the Proposed Loss Factors as detailed in Exhibit 8.F50
16	Approval to amend the name and description of its current customer class of GS 3,000 to 4,999 kW to GS> 3,000 kW as described in Exhibit 7.
17	Such other approvals as NBHDL may advise and the OEB may deem as just and reasonable.

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Appendix 2-AA
Capital Projects Table

Projects	2015	2016	2017	2018	2019	2020 Bridge Year	2021 Test Year
Reporting Basis	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**
System Renewal:							
Transformer Purchases - Various Jobs	247,628	187,250	289,585	149,515	265,374	141,975	229,240
Major Betterment Projects							
Norman Ave	99,701	-	-	-	-	-	-
Lake Heights Rd	97,146	-	-	-	-	-	-
Birchaven Area - Misc. Costs and Provisional Items	88,747	-	-	-	-	-	-
Macbeth Cres Backlot Elimination	-	-	-	-	1,183	19,116	949,317
Lovell Ave	-	651		194	12,659	897,396	-
Ski Club Rd Part 1 - South Portal to Johnston Rd	-	-	1,534	380,622	524,334	-	-
Wallace Road	-	-	3,016	3,318	303	-	811,240
Marshall Ave (MS10) to Highway 11 South	-	-	-	-	473	13,093	629,884
Ski Club Part 2A - Johnston Rd to Bolton Rd	-	-	541	2,029	401,884	175,633	-
Sylvan Cres - Civil	235	365,997	130,982			-	-
Shore Acres Blvd	-	-	-	1,158	22,333	388,037	-
Ski Club Rd Part 3 - Chapais St to O'Brien St	-	-	703	533	10,619	204,195	201,271
Ski Club Rd Part 2B - Bolton Rd to Chapais St	-	-	-	-	-	403,834	-
Madelena Dr - Electrical	600	45,247	334,131	(740)	-	-	-
Fraser St South - Electrical	-	-	-	295,924	69,258	-	-
McKeown Ave East	357	126	4,790	350,425	118		-
Lamorie St	-	-	-	1,059	-	334,688	-
Madelena Dr - Civil	-	277,268	53,961	-	-	-	-
Highway 11 North - Sunshine Lane to Berkely Blvd	-	-	-	-	1,441	-	337,164
Sylvan Cres - Electrical	-	126,258	135,701	1,775	-	-	-
Lavase Rd - Civil	-	-	-	257,141	642	-	-
Norman Ave Backlot Elimination	-	-	2,957	906	10,852	239,415	-
Birchaven Area - Civil	52,709	236,799	-	-	-	-	-
Melina Close - Civil	81,567	217,399	-	-	-	-	-
Chapais St	-	-	-	-	1,351	210,784	-
McKeown Ave East	-	-	-	6,380	198,738	-	-
Lees Rd (South Section)	-	-	572	197,087	843	-	-
Dane Ave	-	-	-	-	1,127	7,987	177,414
Elmwood Ave & Browning St	4,960	164,028	1,433	-	-	-	-
Sage Road	75,017	347		-	155,611	-	-
McKay Ave	-	-	908	136	150,476	-	-
Melina Close - Electrical	144	137,944	3,741	1,043	-	-	-
Montrose Ave	-	-	-	-	1,279	8,510	105,930
Birchaven Area - Electrical	-	-	26,119	11,375	68,224	-	-
Gertrude St East	-	-	746	340	405	-	106,113
Abbott St	-	-	-	-	337	82,988	-
Voltage Conversion Projects							
Ferguson St North	331	204,290	303,362	1,775	-	-	-
Main St West	308,892	-	-	-	-	-	-
Fourth Ave	145,872	-	-	-	-	-	-
First Ave	136,467	-	-	-	-	-	-
Fifth Ave	120,379	-	-	-	-	-	-
King St - Wyld St to Cassells St	109,498	-	-	-	-	-	-
Hardy St	103,761	-	-	-	-	-	-
Fraser St South	995	886	438,900	5,955	106	-	-
McIntyre St West	-	20,987	212,109	118,479	15,771	-	-
Ferguson St South - Civil	920	1,198	41,570	306,237	177	-	-
Wyld St South	349	4,344	270,555	30,537	990	-	-
Ferguson St South - Electrical	-	-	41,103	146,377	91,098	-	-
McIntyre St West	96,989	239,567	27,893	5,803	-	-	-
Sherbrooke St	166	41,960	192,866	159	-	-	-
Oak St East	746	221,727	-	-	-	-	-
Fraser St North	-	8,458	154,898	2,334	992	-	-
McIntyre St East	-	123,324	-	-	-	-	-
Regina St South	3,254	122,134	182	-	-	-	-
Fifth Ave - Wyld St to Fisher St	3,654	96,131		-	-	-	-
Princess St West - Police Station	-	85,575	3,255	-	-	-	-
Minor Betterment Projects	186,255	281,979	290,965	363,998	347,969	311,490	295,359
Porcelain Switch & Insulator Replacement	-	52,711	1,064	129,941	1,179	-	-
Distribution Substation Improvements & Rehabilitation							
MS10 - Rehabilitation	-	-	-	12,559	229,820	-	-
MS11 - Rehabilitation	-	-	-	-	415,742	-	-
MS13 - Rehabilitation	-	-	-	-	-	287,710	-
MS13 - Station Improvements	-	-	-	-	233,087	-	-
MS13 - Transformer Replacement	-	221,019	45,024	-	(3,390)	-	-
MS14 - Transformer Replacement	-	-	-	-	302,694	-	-
MS15 - Transformer Replacement	-	225,181	2,098	-	-	-	-
MS15 - Rehabilitation	-	-	-	-	-	82,583	424,402
MS16 - Transformer and Switchgear Replacement	-	-	963,980	95,286	5,008	-	-
MS18 - Rehabilitation	-	-	-	-	-	-	82,619
MS19 - Recloser Replacement	-	95,398	562,382	85	-	-	-
MS22 - Construction of New Substation to Replace MS9	########## #	147,378	-	-	-	-	-
Primary Services	-	-	478,882	38,381	79,073	137,877	132,411
Misc. Projects <$75k on Individual Project Basis	348,429	458,106	86,344	222,619	168,191	38,538	61,503
Sub-Total	**4,448,079**	**4,411,667**	**5,108,850**	**3,140,744**	**3,788,368**	**3,985,848**	**4,543,867**
System Service:							
Transformer Purchases - Various Jobs	31,617	15,423	37,818	94,559	19,220	25,279	40,816
Sub-Transmission Switching Improvements	-	363	131,146	113,910	-	-	-
Fraser Street - New Sub-Transmission Line	-	-	53,162	43,393	-	-	-
WIMAX (SCADA Wireless Radio Replacement)	114,455	8,116	42,508	27,646	-	-	-
MS23 - Community Energy Park	-	-	-	1,307,985	-	-	-
18F3 Voltage Conversion	-	94	55,828	(376)	32,712	-	-
Minor Betterment Projects	-	-	-	-	-	54,016	51,219
Meters Installs and Upgrades	251,727	261,721	192,817	92,327	105,655	142,738	130,134
Misc. Projects <$75k on Individual Project Basis	156,321	56,475	167,337	159,202	115,804	184,517	65,979
Sub-Total	**554,120**	**342,191**	**680,617**	**1,838,646**	**273,391**	**406,550**	**288,148**
System Access:							
Transformer Purchases - Various Jobs	53,052	29,552	43,435	64,875	126,677	37,817	61,061
Booth Road - MS22 Egress	90,264	-	-	-	-	-	-
Gordon Dr Subdivision	101,468	-	-	-	-	-	-
Minor Betterment Projects	183,635	211,159	315,714	63,115	167,322	223,679	212,096
Primary Services Projects							
Pinewood Park Dr	-	-	-	-	85,777	-	-
McIntyre St West	-	-	-	-	134,582	-	-
Primary Services Projects - General	-	-	-	-	-	203,532	198,457
Secondary Services	311,613	262,233	337,984	259,093	309,997	284,691	296,183
Subdivisions	56,423	40,094	3,846	50,745	166,214	111,006	83,757
Road Relocations Projects							
Metcalfe St	-	-	-	-	98,161	-	-
Cassells St	-	-	-	-	233,173	-	-
Community Energy Park - General Connection	-	-	-	537,900	51,313	-	-
Misc. Projects <$75k on Individual Project Basis	169,635	181,853	76,584	330,489	383,490	105,113	99,378
Sub-Total	**966,088**	**724,891**	**777,563**	**1,306,217**	**1,756,707**	**965,838**	**950,932**
General Plant							
Parking Lot upgrades	117,767	361,938	-	-	-	-	-
Server - Cisco	-	-	-	-	174,074	-	-
Mezzanine Renovation	-	-	-	-	-	200,000	-
DR Environment	-	-	-	-	-	171,000	-
Rear Yard Cover	-	-	-	-	-	-	136,947
General Building Work (asphalt, windows, masonry, doors, etc.)	-	-	-	-	-	-	130,300
Customer Portal	-	-	-	-	-	-	75,000
Building & General Office Upgrades, Including Furniture	36,877	92,775	27,589	48,322	19,175	149,784	26,766
Fleet Replacement - Bucket Trucks, Radial Boom Devices & Trailers	355,821	-	402,611	-	324,244	109,857	333,733
Fleet Replacement - Small Vehicles	108,001	283,707	-	79,769	101,855	89,396	-
Servers, PC, Other Hardware	15,036	16,100	98,354	83,531	59,480	97,150	8,200
Software	33,971	32,135	24,273	22,379	45,192	27,200	158,150
Work Equipment	46,133	36,950	54,670	95,728	46,675	185,564	40,000
Sub-Total	713,604	823,605	607,497	329,730	770,694	1,029,951	909,096
Contributed Capital from Customers	**-703,198**	**-352,323**	**-728,037**	**-558,617**	**-483,042**	**-560,311**	**-540,176**
Total	**5,978,693**	**5,950,031**	**6,446,490**	**6,056,720**	**6,106,117**	**5,827,877**	**6,151,867**
Less Renewable Generation Facility Assets and Other Non-Rate-Regulated Utility Assets ***(input as negative)***							
Total	**5,978,693**	**5,950,031**	**6,446,490**	**6,056,720**	**6,106,117**	**5,827,877**	**6,151,867**

Notes:

1 Please provide a breakdown of the major components of each capital project undertaken in each year. Please ensure that all projects below the materiality threshold are included in the miscellaneous line. Add more projects as required.

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

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TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

Appendix 2-AB

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

First year of Forecast Period:

2021

CATEGORY	Historical Period (previous plan[1] & actual)																		Forecast Period (planned)				
	2015			2016			2017			2018			2019			2020			2021	2022	2023	2024	2025
	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual[2]	Var					
	$ '000		%	$ '000		%	$ '000		%	$ '000		%	$ '000		%	$ '000		%	$ '000				
System Access	779	966	24.0%	1,167	725	-37.9%	1,190	778	-34.6%	1,214	1,306	7.6%	1,238	1,757	41.9%		966	--	951	969	987	1,006	1,025
System Renewal	5,187	4,448	-14.2%	4,180	4,412	5.5%	4,236	5,109	20.6%	4,266	3,141	-26.4%	4,054	3,788	-6.6%		3,986	--	4,544	4,008	4,057	4,154	4,221
System Service	364	554	52.2%	215	342	58.9%	127	681	436.2%	89	1,839	1965.8%	136	273	100.7%		407	--	288	294	299	305	311
General Plant	772	714	-7.5%	373	824	120.9%	549	607	10.6%	351	330	-6.0%	642	771	20.1%		1,030	--	909	587	666	1,041	649
TOTAL EXPENDITURE	7,102	6,682	-5.9%	5,935	6,302	6.2%	6,102	7,175	17.6%	5,920	6,615	11.7%	6,070	6,589	8.6%	-	6,388	--	6,692	5,858	6,010	6,505	6,206
Capital Contributions	-	703	--	-	352	--	-	728	--	-	559	--	-	483	--		560	--	- 551	- 562	- 572	- 583	- 594
Net Capital Expenditures		5,979	--		5,950	--		6,447	--		6,056	--		6,106	--		5,828	--	6,141	5,296	5,438	5,922	5,612
System O&M		2,369	--		2,500	--		2,370	--		2,298	--		2,755	--		2,982	--	3,642	3,713	3,785	3,859	3,935

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.
Engagement Activities		
EVERYDAY ENGAGEMENT ACTIVITIES:		
Activities	**Activity description**	**Results and actions taken**
10,000 customer walk-ins per year to the office for service	Pay a bill, arrange payment terms, account set up, general inquiries, new service	Maintain this service option, including an ability to make payment in-person. Trained all front office staff to handle majority of issues.
24,000 inbound calls per year between 2015 and 2019, approximately 11,000 outbound calls in 2019	Need to explain the bill, need to make payment arrangements, account balances, billing inquiries	Maintain this service option. All front office staff trained to handle all customer inquiries, or direct to proper department for expertise.
Annual vegetation control program, 4000-6000 customers/year	Maintain safe minimum clearance between trees and utility lines as well as a consistent supply of service to homes and businesses throughout our jurisdiction	Notices to customers of annual trimming, as well as education surrounding the necessity of the program. 4 and 5 year cycle throughout the community.
Locating electrical infrastructure, 2,000-3,000 requests per year	Need to build new infrastructure requires electrical plant to be safely located so construction can proceed	Locates are all now scheduled through On1Call as mandated by the Government of Ontario. On1Call then contacts our contractor to schedule the locates
Annual Vegetation control program, 4000-6000 customers per year	A a consistent supply of service to homes and businesses. It is our responsibility to maintain safe minimum clearance between trees and utility lines throughout our community to enhance reliability	Confirm scope of work on individual properties. Safely establishing right of way. Education and advisement. Removing, and trimming trees to eliminate hazards and provide strong reliability
Electrical Safety Awareness training	Need for elementary students to understand and respect electrical system hazards	In-class program through 21 schools in the North Bay region. Covering safety for JK through Grade 8 classes.
Social Media	Need for instant and efficient updates, feedback and timely information	Customers have continually requested more immediate updates, mainly during power interruptions, to better understand duration and magnitude of outages. In 2013 we established presence on twitter and solidified our engagements on FB, and both are used daily. A more active approach began in 2015 has seen our audience grow significantly. Additionally, NBHDL incorporated social media management software (Hootsuite) to become more effective during these times. With an increased audience on all social media platforms, NBHDL solidified our engagements and both are used daily to provide outage updates, conservation tips, provincial policy changes, promote assistance programs and community involvement
Working with customers on economic development activities	Need for coordinated, multi-utility infrastructure development according to customer schedule and budgets	Core membership in City of North Bay's Development Application Review Team (DART), annual utility coordination meeting to minimize adverse customer impact
Customer Demand Work	Customer require new services, service upgrades, increased transformation, service new developments including subdivisions	Maintain this service, with emphasis on the customer queue with appropriate prioritization
Trouble call response	Customer need for power restoration during unplanned events	24/7 coverage with ability to call in necessary resources to respond to most contingency situations
Roving Energy Managers (2015/2016)	Need for technical expertise to identify and implement complex industrial conservation project, visits to local businesses and investigations into their energy profile	NBHDL obtained special approval from the OPA to engage 2 Energy Managers to technically support our internal efforts
Corporate website (www.northbayhydro.com)	The need for a fast and efficient one-stop location for customers to find any information they may need, or direction, at any given time	Customers requested a more mobile friendly and acessible website. Some changes and adaptations have been introduced; most notably the outage map portion of the website.
Low Income Community Support	Customer feedback has been very clear on difficulties paying for electricity, and support is a necessity	Customer Service, Billing, and Communications Officer are all extremely active in monitoring requests for support and information related to financial programs available. Feedback is used to develop messaging to educate the community on programs available and local support initiatives
Business Customer Focus Group (2016)	Seeking local knowledge and value of conservation programs and opportunities	Developing a targeted communication and marketing plan to enhance branding and program recognition moving forward
Participation in conservation programs - Businesses	Customers have provided clear feedback that they need clear, and up to date, information on the ever-changing conservation programs and initiatives available	Up until the centralization of the Conservation First Frame work and the Save on Energy programs, NBHDL was active in its local promotion and education of business customers to determine their needs, as well as the programs available for them to participate. Including; energy conservation and the value it provides customers. Support was offered to assist customers, identify projects, complete program applications, and implement energy conservation projects.

Participation in conservation programs - Residents	Customers have provided clear feedback that they need clear, and up to date, information on the ever-changing conservation porograms and intiatives available	Up until the centralization of the Conservation First Frame work and the Save on Energy programs, NBHDL was active in its local promotion and education of residential customers to determine their needs, as well as the programs available for them to participate. Including; energy conservation and the value it provides customers. Support to assist customers, identify projects, complete program applications, and implement energy conservation projects.
RATE APPLICATION ENGAGEMENT:		
Activities	**Activity description**	**Results and actions taken**
Phase 1: Customer Engagement Survey (September 2019)	Survey conducted at random, consisting of 50 telephone and 490 online respondents as part of the customer engagement outreach	Refer to Exhibit 1 - Customer Engagement
Phase 2: Customer Re-engagement Survey (October 2019)	Survey conducted at random, consisting of 50 telephone and 427 online respondents as part of the customer engagement outreach	Refer to Exhibit 1 - Customer Engagement
Customer Satisfaction Survey (Biannually)	Determining Customer Needs and preferences by way of phone survey. 400 respondents completed the survey	Refer to Exhibit 1 - Customer Engagement
Safety Survey (Biannually)	Pre-Designed Survey to determine the knowledge of our community	Refer to Exhibit 1 - Customer Engagement
SPECIFIC CUSTOMER OUTREACH		
Timing/Frequency	**Event/Sponsor**	**Outreach description**
2015-2018	North Bay Battalion	Conservation advertising and education through in Ice Logo and relationship with executive level staff
2015, 2016	Memorial Gardens Tradeshow (North Bay Home and Lifestyle Show)	Conservation program education. Bill explanations, coupon giveaways. E-Bill sign up support. 1000+ Attendees
October 2015	Contractor event – Cecil's	Conservation support and educational presentation for local contractors. How to participate, what we can do to assist. 20+ attendees
42339	COGEN Grand Opening	Participation in the opening ceremony for the Cogeneration plant/project with our local hospital. Media present. 75+ attendees
May 2016	Tree Giveaway - Student education	Worked with Greening Nipissing on choosing a school to do donate trees to be planted to all students in attendance. Mayor assisted in the event and was present to take part. 100+ attendees
June 2016	Terry Young IESO	Fostering a culture of Conservation presentation to local business owners and key stakeholders on conservation and program education. 35+ attendees
42461	ICI Presentation	Presentation and ongoing support to Key Stakeholders representing large energy users from local businesses. Instruction and support on taking part in a program that could provide significant savings. 25+ attendees
June 2016	Chamber of Commerce Presentation	Presentation on local conservation projects and initiatives. How to take part, North Bay Hydro's role. Project descriptions. 20 attendees
January 2017	Harriet – Senior Group My Account Presentation	How to sign up for online billing. Conservation education. 20 – 30 attendees
January 2017	RPP Program	Assisted in the building, marketing and implementation of a pilot program that would allow for more opportunity with less behavior change
Annually since 2017	West Ferris Tradeshow	Conservation program education. Save on Energy Truck, Kids games and learning opportunities. Affordability fund sign up support. 500+ attendees
2017	HEAR Program	Residential conservation program delivery and implementation. Delivered conservation type products to customer's homes, provided an assessment of their energy blueprint. 250+ residents
November 2017	CEP Ground-breaking	Participation in the ground breaking ceremony for the first microgrid of its kind in Canada. Media present. 50+ attendees
January 2018	Energy Summit – Montreal	Presentation regarding the Community Energy Park microgrid concept and origin 100+ attendees
March 2018	World Curling Championships	Sponsor for Nationally Televised event. Booth with educational displays and interaction. Digital banner and Conservation discussions throughout the event 69,000+ attendees
June 2018	Northgate Mall	Clothesline giveaway, conservation program education 75+ attendees
June 2019	CEP Grand Opening	Ribbon cutting and media day. Attended by dignitaries, partners, media, and stakeholders. 75+ attendees
October 2019	City Hall Forum	Educational booth to educate on available conservation programs – Emphasis was Affordability Fund. 100+ attendees
Annually/Ongoing	Christmas Walk	Deploy staff and equipment. Support Downtown Improvement Association (local merchants), our City and to raise awareness about seasonal conservation tips, bill education and customer support to offer bucket truck rides and provide additional support through education as well as one-on-one interaction on the value NBHDL. In 2018 and 2019 it was used to promote the AFT program to customers - 2500+ attendees
Annually/Ongoing	North Bay Science Fair	Sponsor of our local North Bay Science Fair. Staff participation to assist with judging, and created an award to present each year for the project that displays the most advanced depiction of conservation or Electricity. 200 – 300 attendees

Annually/Ongoing	School Safety Presentations	Safety and conservation presentations at each of the local school boards. 1000+ attendees over 21 schools
Annually/Ongoing	Earth Day – North Bay Regional Health Centre	Educational booth with employees providing information on conserving and green efforts. Conservation product giveaways to support (I.e. clotheslines) 200+ attendees
Annually/Ongoing	Vegetation Management	100 trees donating locally each year. Education on tree trimming initiatives, enhancing the local canopy. 100+ participants
Annually/Ongoing	Armed Forces Day	Assistance in supporting and encouraging support for our local CFB. Parade, static displays. 2000+ attendees
Annually/Ongoing	Our Hospital Walk Run	Sponsorship support, as well as employee participation. Raising funds for advances in our local hospital. 250+ attendees

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
	2017 Historical	MIFRS	MIFRS	MIFRS	MIFRS
Information to be filed in 2019 CoS Application	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.

File Number:	EB-2020-0043
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

Appendix 2-BA
Fixed Asset Continuity Schedule

Accounting Standard MIFRS
Year 2015

CCA Class [2]	OEB Account [3]	Description [3]	Cost: Opening Balance	Cost: Additions [4]	Cost: Disposals [6]	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals [6]	Accumulated Depreciation: Closing Balance	Net Book Value
90	1609	Capital Contributions Paid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 1,479,562	$ 26,418	$ -	$ 1,505,980	$ 1,224,253	$ 102,965	$ -	$ 1,327,217	$ 178,762
CEC	1612	Land Rights (Formally known as Account 1906)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1805	Land	$ 446,565	$ 50,811	$ -	$ 497,376	$ -	$ -	$ -	$ -	$ 497,376
47	1808	Buildings	$ 1,830,506	$ -	$ -	$ 1,830,506	$ 391,450	$ 34,598	$ -	$ 426,048	$ 1,404,458
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 13,660,424	$ 2,533,625	$ -	$ 16,194,049	$ 4,731,052	$ 345,080	$ -	$ 5,076,132	$ 11,117,917
47	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 23,050,282	$ 1,143,597	-$ 363,805	$ 23,830,074	$ 11,545,406	$ 367,145	-$ 318,544	$ 11,594,008	$ 12,236,066
47	1835	Overhead Conductors & Devices	$ 17,046,356	$ 802,077	-$ 141,079	$ 17,707,354	$ 8,872,695	$ 234,828	-$ 122,806	$ 8,984,717	$ 8,722,637
47	1840	Underground Conduit	$ 1,215,600	$ 27,336	-$ 558	$ 1,242,378	$ 186,720	$ 23,584	-$ 213	$ 210,091	$ 1,032,287
47	1845	Underground Conductors & Devices	$ 7,414,450	$ 51,130	-$ 23,324	$ 7,442,256	$ 4,698,051	$ 102,260	-$ 21,549	$ 4,778,762	$ 2,663,494
47	1850	Line Transformers	$ 17,009,344	$ 539,716	-$ 81,586	$ 17,467,474	$ 9,625,190	$ 264,023	-$ 77,482	$ 9,811,730	$ 7,655,743
47	1855	Services (Overhead & Underground)	$ 18,555,183	$ 626,962	$ -	$ 19,182,145	$ 7,334,179	$ 421,757	$ -	$ 7,755,936	$ 11,426,209
47	1860	Meters	$ 1,557,487	$ -	$ -	$ 1,557,487	$ 916,090	$ 40,810	$ -	$ 956,900	$ 600,586
47	1860	Meters (Smart Meters)	$ 3,867,032	$ 254,295	$ -	$ 4,121,327	$ 1,126,835	$ 279,906	$ -	$ 1,406,740	$ 2,714,587
N/A	1905	Land	$ 86,551	$ -	$ -	$ 86,551	$ -	$ -	$ -	$ -	$ 86,551
1	1908	Buildings & Fixtures	$ 2,951,334	$ 170,170	$ -	$ 3,121,503	$ 1,428,483	$ 81,394	$ -	$ 1,509,877	$ 1,611,626
13	1910	Leasehold Improvements			$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 379,286	$ 751	$ -	$ 380,037	$ 320,588	$ 10,878	$ -	$ 331,466	$ 48,571
8	1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	1920	Computer Equipment - Hardware	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 953,448	$ 29,127	-$ 8,635	$ 973,940	$ 743,150	$ 72,735	-$ 8,635	$ 807,250	$ 166,691
10	1930	Transportation Equipment	$ 2,395,301	$ 590,665	-$ 72,968	$ 2,912,998	$ 1,757,911	$ 261,460	-$ 68,352	$ 1,951,018	$ 961,980
8	1935	Stores Equipment	$ 75,196		$ -	$ 75,196	$ 75,196	$ -	$ -	$ 75,196	$ -
8	1940	Tools, Shop & Garage Equipment	$ 1,342,108	$ 18,787	$ -	$ 1,360,895	$ 1,114,491	$ 43,725	$ -	$ 1,158,216	$ 202,679
8	1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1955	Communications Equipment	$ 174,364	$ 2,881	$ -	$ 177,245	$ 111,782	$ 9,934	$ -	$ 121,716	$ 55,530
8	1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1960	Miscellaneous Equipment	$ 21,010	$ -	$ -	$ 21,010	$ 16,087	$ 1,765	$ -	$ 17,853	$ 3,157
47	1970	Load Management Controls Customer Premises	$ 403,931	$ -	$ -	$ 403,931	$ 403,931	$ -	$ -	$ 403,931	$ -
47	1975	Load Management Controls Utility Premises	$ 165,151	$ -	$ -	$ 165,151	$ 165,151	$ -	$ -	$ 165,151	$ -
50	1980	System Supervisor Equipment	$ 1,433,558	$ 28,272	$ -	$ 1,461,830	$ 1,165,765	$ 51,458	$ -	$ 1,217,223	$ 244,607
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1990	Other Tangible Property	$ 53,060	$ -	$ -	$ 53,060	$ 26,523	$ 1,630	$ -	$ 28,153	$ 24,907
47	1995	Contributions & Grants	-$ 9,298,809	$ -	$ -	-$ 9,298,809	-$ 2,168,528	-$ 214,846	$ -	-$ 2,383,374	-$ 6,915,435
47	2440	Deferred Revenue[5]	-$ 1,415,412	-$ 703,198	$ -	-$ 2,118,610	-$ 13,636	-$ 43,035	$ -	-$ 56,671	-$ 2,061,939
	2005	Property Under Finance Lease[7]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Sub-Total	**$ 106,852,867**	**$ 6,193,422**	**-$ 691,955**	**$ 112,354,334**	**$ 55,798,815**	**$ 2,494,051**	**-$ 617,581**	**$ 57,675,286**	**$ 54,679,048**
		Less Socialized Renewable Energy Generation Investments (input as negative)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Total PP&E	**$ 106,852,867**	**$ 6,193,422**	**-$ 691,955**	**$ 112,354,334**	**$ 55,798,815**	**$ 2,494,051**	**-$ 617,581**	**$ 57,675,286**	**$ 54,679,048**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]						$ -			
		Total						**$ 2,494,051**			

			Less: *Fully Allocated Depreciation*	
10		Transportation	Transportation	$ 152,941
8		Stores Equipment	Stores Equipment	$ -
47		Deferred Revenue	Deferred Revenue	-$ 43,035
			Net Depreciation	$ 2,384,145

Appendix 2-BA
Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year 2016

CCA Class [2]	OEB Account [3]	Description [3]	Cost: Opening Balance	Cost: Additions [4]	Cost: Disposals [6]	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals [6]	Accumulated Depreciation: Closing Balance	Net Book Value
90	1609	Capital Contributions Paid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 1,505,980	$ 54,301	$ -	$ 1,560,281	$ 1,327,217	$ 86,776	$ -	$ 1,413,993	$ 146,287
CEC	1612	Land Rights (Formally known as Account 1906	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1805	Land	$ 497,376	$ 7,929	$ -	$ 505,305	$ -		$ -	$ -	$ 505,305
47	1808	Buildings	$ 1,830,506	$ 7,829	$ -	$ 1,838,335	$ 426,048	$ 35,235	$ -	$ 461,283	$ 1,377,052
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 16,194,049	$ 491,617	-$ 227,884	$ 16,457,782	$ 5,076,132	$ 381,625	-$ 178,626	$ 5,279,131	$ 11,178,651
47	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 23,830,074	$ 1,052,727	-$ 16,955	$ 24,865,846	$ 11,594,008	$ 378,557	-$ 13,613	$ 11,958,952	$ 12,906,894
47	1835	Overhead Conductors & Devices	$ 17,707,354	$ 597,960	-$ 5,489	$ 18,299,825	$ 8,984,717	$ 197,336	-$ 4,946	$ 9,177,107	$ 9,122,718
47	1840	Underground Conduit	$ 1,242,378	$ 191,283	-$ 747	$ 1,432,914	$ 210,091	$ 26,412	-$ 231	$ 236,272	$ 1,196,642
47	1845	Underground Conductors & Devices	$ 7,442,256	$ 155,327	-$ 13,022	$ 7,584,561	$ 4,778,762	$ 102,783	-$ 10,242	$ 4,871,303	$ 2,713,258
47	1850	Line Transformers	$ 17,467,474	$ 574,025	-$ 67,075	$ 17,974,424	$ 9,811,730	$ 265,810	-$ 55,237	$ 10,022,303	$ 7,952,120
47	1855	Services (Overhead & Underground)	$ 19,182,145	$ 1,359,878	$ -	$ 20,542,023	$ 7,755,936	$ 444,576	$ -	$ 8,200,512	$ 12,341,511
47	1860	Meters	$ 1,557,487	$ -	$ -	$ 1,557,487	$ 956,900	$ 48,430	$ -	$ 1,005,330	$ 552,157
47	1860	Meters (Smart Meters)	$ 4,121,327	$ 262,657	$ -	$ 4,383,984	$ 1,406,740	$ 299,956	$ -	$ 1,706,696	$ 2,677,288
N/A	1905	Land	$ 86,551	$ -	$ -	$ 86,551	$ -	$ -	$ -	$ -	$ 86,551
1	1908	Buildings & Fixtures	$ 3,121,503	$ 454,713	$ -	$ 3,576,216	$ 1,509,877	$ 89,057	$ -	$ 1,598,934	$ 1,977,282
13	1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 380,037	$ -	$ -	$ 380,037	$ 331,466	$ 10,308	$ -	$ 341,774	$ 38,263
8	1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	1920	Computer Equipment - Hardware	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 973,940	$ 20,646	$ -	$ 994,586	$ 807,250	$ 63,122	$ -	$ 870,372	$ 124,215
10	1930	Transportation Equipment	$ 2,912,998	$ 283,707	-$ 208,399	$ 2,988,306	$ 1,951,018	$ 314,812	-$ 208,399	$ 2,057,431	$ 930,875
8	1935	Stores Equipment	$ 75,196	$ -	$ -	$ 75,196	$ 75,196	$ -	$ -	$ 75,196	$ -
8	1940	Tools, Shop & Garage Equipment	$ 1,360,895	$ 22,336	$ -	$ 1,383,231	$ 1,158,216	$ 38,245	$ -	$ 1,196,461	$ 186,770
8	1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1955	Communications Equipment	$ 177,245	$ 14,614	$ -	$ 191,859	$ 121,716	$ 10,381	$ -	$ 132,097	$ 59,763
8	1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1960	Miscellaneous Equipment	$ 21,010	$ -	$ -	$ 21,010	$ 17,853	$ 834	$ -	$ 18,687	$ 2,323
47	1970	Load Management Controls Customer Premises	$ 403,931	$ -	$ -	$ 403,931	$ 403,931	$ -	$ -	$ 403,931	$ -
47	1975	Load Management Controls Utility Premises	$ 165,151	$ -	$ -	$ 165,151	$ 165,151	$ -	$ -	$ 165,151	$ -
50	1980	System Supervisor Equipment	$ 1,461,830	$ 18,996	$ -	$ 1,480,826	$ 1,217,223	$ 31,102	$ -	$ 1,248,325	$ 232,501
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1990	Other Tangible Property	$ 53,060	$ -	$ -	$ 53,060	$ 28,153	$ 1,630	$ -	$ 29,783	$ 23,277
47	1995	Contributions & Grants	-$ 9,298,809	$ -	$ -	-$ 9,298,809	-$ 2,383,374	-$ 212,507	$ -	-$ 2,595,881	-$ 6,702,928
47	2440	Deferred Revenue[5]	-$ 2,118,610	-$ 352,322	$ -	-$ 2,470,932	-$ 56,671	-$ 48,694	$ -	-$ 105,365	-$ 2,365,567
	2005	Property Under Finance Lease[7]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Sub-Total	**$ 112,354,334**	**$ 5,218,223**	**-$ 539,571**	**$ 117,032,986**	**$ 57,675,286**	**$ 2,565,785**	**-$ 471,294**	**$ 59,769,777**	**$ 57,263,209**
		Less Socialized Renewable Energy Generation Investments (input as negative)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Total PP&E	**$ 112,354,334**	**$ 5,218,223**	**-$ 539,571**	**$ 117,032,986**	**$ 57,675,286**	**$ 2,565,785**	**-$ 471,294**	**$ 59,769,777**	**$ 57,263,209**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]						$ -			
		Total						**$ 2,565,785**			

			Less: *Fully Allocated Depreciation*	
10		Transportation	Transportation	$ 179,402
8		Stores Equipment	Stores Equipment	$ -
47		Deferred Revenue	Deferred Revenue	-$ 48,694
			Net Depreciation	$ 2,435,077

Appendix 2-BA

Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year **2017**

CCA Class [2]	OEB Account [3]	Description [3]	Cost: Opening Balance	Cost: Additions [4]	Cost: Disposals [6]	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals [6]	Accumulated Depreciation: Closing Balance	Net Book Value
90	1609	Capital Contributions Paid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 1,560,281	$ 24,273	$ -	$ 1,584,554	$ 1,413,993	$ 67,371	$ 7,400	$ 1,488,764	$ 95,790
CEC	1612	Land Rights (Formally known as Account 1906	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1805	Land	$ 505,305	$ -	$ -	$ 505,305	$ -	$ -	$ -	$ -	$ 505,305
47	1808	Buildings	$ 1,838,335	$ -	$ -	$ 1,838,335	$ 461,283	$ 35,235	$ -	$ 496,518	$ 1,341,817
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 16,457,782	$ 976,174	-$ 354,667	$ 17,079,289	$ 5,279,131	$ 394,259	-$ 227,880	$ 5,445,510	$ 11,633,779
47	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 24,865,846	$ 1,050,168	-$ 269,541	$ 25,646,473	$ 11,958,952	$ 402,173	-$ 234,845	$ 12,126,279	$ 13,520,193
47	1835	Overhead Conductors & Devices	$ 18,299,825	$ 428,092	-$ 95,523	$ 18,632,394	$ 9,177,107	$ 209,488	-$ 79,286	$ 9,307,309	$ 9,325,085
47	1840	Underground Conduit	$ 1,432,914	$ 577,360	-$ 3,020	$ 2,007,253	$ 236,272	$ 33,920	-$ 1,154	$ 269,038	$ 1,738,215
47	1845	Underground Conductors & Devices	$ 7,584,561	$ 442,812	-$ 12,859	$ 8,014,513	$ 4,871,303	$ 111,939	-$ 11,670	$ 4,971,572	$ 3,042,942
47	1850	Line Transformers	$ 17,974,424	$ 771,612	-$ 128,353	$ 18,617,682	$ 10,022,303	$ 282,717	-$ 125,107	$ 10,179,914	$ 8,437,768
47	1855	Services (Overhead & Underground)	$ 20,542,023	$ 1,110,692	$ -	$ 21,652,715	$ 8,200,512	$ 472,617	$ -	$ 8,673,128	$ 12,979,587
47	1860	Meters	$ 1,557,487	$ -	$ -	$ 1,557,487	$ 1,005,330	$ 46,901	$ -	$ 1,052,231	$ 505,256
47	1860	Meters (Smart Meters)	$ 4,383,984	$ 192,116	$ -	$ 4,576,100	$ 1,706,696	$ 312,829	$ -	$ 2,019,525	$ 2,556,575
N/A	1905	Land	$ 86,551	$ -	$ -	$ 86,551	$ -	$ -	$ -	$ -	$ 86,551
1	1908	Buildings & Fixtures	$ 3,576,216	$ 18,476	$ -	$ 3,594,692	$ 1,598,934	$ 105,795	$ -	$ 1,704,729	$ 1,889,963
13	1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 380,037	$ 29,130	-$ 30,100	$ 379,067	$ 341,774	$ 22,760	-$ 30,100	$ 334,435	$ 44,632
8	1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	1920	Computer Equipment - Hardware	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 994,586	$ 98,480	$ -	$ 1,093,067	$ 870,372	$ 51,769	-$ 7,400	$ 914,741	$ 178,326
10	1930	Transportation Equipment	$ 2,988,306	$ 408,727	-$ 280,274	$ 3,116,759	$ 2,057,431	$ 262,156	-$ 280,274	$ 2,039,312	$ 1,077,447
8	1935	Stores Equipment	$ 75,196	$ -	$ -	$ 75,196	$ 75,196	$ -	$ -	$ 75,196	$ -
8	1940	Tools, Shop & Garage Equipment	$ 1,383,231	$ 23,405	$ -	$ 1,406,636	$ 1,196,461	$ 38,414	$ -	$ 1,234,876	$ 171,760
8	1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1955	Communications Equipment	$ 191,859	$ 5,006	$ -	$ 196,865	$ 132,097	$ 11,045	$ -	$ 143,142	$ 53,723
8	1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1960	Miscellaneous Equipment	$ 21,010	$ -	$ -	$ 21,010	$ 18,687	$ 552	$ -	$ 19,238	$ 1,771
47	1970	Load Management Controls Customer Premises	$ 403,931	$ -	$ -	$ 403,931	$ 403,931	$ -	$ -	$ 403,931	$ -
47	1975	Load Management Controls Utility Premises	$ 165,151	$ -	$ -	$ 165,151	$ 165,151	$ -	$ -	$ 165,151	$ -
50	1980	System Supervisor Equipment	$ 1,480,826	$ 35,317	$ -	$ 1,516,144	$ 1,248,325	$ 26,750	$ -	$ 1,275,075	$ 241,068
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1990	Other Tangible Property	$ 53,060	$ -	$ -	$ 53,060	$ 29,783	$ 1,630	$ -	$ 31,413	$ 21,648
47	1995	Contributions & Grants	-$ 9,298,809	$ -	$ -	-$ 9,298,809	-$ 2,595,881	-$ 212,507	$ -	-$ 2,808,388	-$ 6,490,421
47	2440	Deferred Revenue[5]	-$ 2,470,932	-$ 728,037	$ -	-$ 3,198,969	-$ 105,365	-$ 71,270	$ -	-$ 176,635	-$ 3,022,334
	2005	Property Under Finance Lease[7]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Sub-Total	**$ 117,032,986**	**$ 5,463,803**	**-$ 1,174,339**	**$ 121,322,451**	**$ 59,769,777**	**$ 2,606,542**	**-$ 990,317**	**$ 61,386,003**	**$ 59,936,448**
		Less Socialized Renewable Energy Generation Investments (input as negative)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Total PP&E	**$ 117,032,986**	**$ 5,463,803**	**-$ 1,174,339**	**$ 121,322,451**	**$ 59,769,777**	**$ 2,606,542**	**-$ 990,317**	**$ 61,386,003**	**$ 59,936,448**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]						$ -			
		Total						**$ 2,606,542**			

			Less: *Fully Allocated Depreciation*	
10		Transportation	Transportation	$ 158,961
8		Stores Equipment	Stores Equipment	$ -
47		Deferred Revenue	Deferred Revenue	-$ 71,270
			Net Depreciation	$ 2,518,851

Appendix 2-BA

Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year **2018**

CCA Class [2]	OEB Account [3]	Description [3]	Cost: Opening Balance	Cost: Additions [4]	Cost: Disposals [6]	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals [6]	Accumulated Depreciation: Closing Balance	Net Book Value
90	1609	Capital Contributions Paid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 1,584,554	$ 32,812	$ -	$ 1,617,366	$ 1,488,764	$ 48,628	$ -	$ 1,537,391	$ 79,974
CEC	1612	Land Rights (Formally known as Account 1906)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1805	Land	$ 505,305	$ -	$ -	$ 505,305	$ -	$ -	$ -	$ -	$ 505,305
47	1808	Buildings	$ 1,838,335	-$ 872,145	$ -	$ 966,190	$ 496,518	$ 17,013	-$ 129,103	$ 384,428	$ 581,762
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 17,079,289	$ 3,264,424	$ -	$ 20,343,713	$ 5,445,510	$ 485,912	$ 129,106	$ 6,060,528	$ 14,283,185
47	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 25,646,473	$ 1,025,156	-$ 99,274	$ 26,572,355	$ 12,126,279	$ 421,903	-$ 86,715	$ 12,461,467	$ 14,110,888
47	1835	Overhead Conductors & Devices	$ 18,632,394	$ 893,705	-$ 31,970	$ 19,494,130	$ 9,307,309	$ 220,461	-$ 27,523	$ 9,500,247	$ 9,993,882
47	1840	Underground Conduit	$ 2,007,253	$ 208,073	-$ 3,343	$ 2,211,983	$ 269,038	$ 41,246	-$ 1,468	$ 308,817	$ 1,903,166
47	1845	Underground Conductors & Devices	$ 8,014,513	$ 276,710	-$ 10,617	$ 8,280,606	$ 4,971,572	$ 119,384	-$ 10,398	$ 5,080,558	$ 3,200,049
47	1850	Line Transformers	$ 18,617,682	$ 614,191	-$ 141,078	$ 19,090,795	$ 10,179,914	$ 294,736	-$ 130,827	$ 10,343,823	$ 8,746,973
47	1855	Services (Overhead & Underground)	$ 21,652,715	$ 733,297	$ -	$ 22,386,012	$ 8,673,128	$ 496,461	$ -	$ 9,169,589	$ 13,216,424
47	1860	Meters	$ 1,557,487	$ -	$ -	$ 1,557,487	$ 1,052,231	$ 45,724	$ -	$ 1,097,955	$ 459,532
47	1860	Meters (Smart Meters)	$ 4,576,100	$ 123,522	$ -	$ 4,699,622	$ 2,019,525	$ 330,385	$ -	$ 2,349,910	$ 2,349,712
N/A	1905	Land	$ 86,551	$ -	$ -	$ 86,551	$ -	$ -	$ -	$ -	$ 86,551
1	1908	Buildings & Fixtures	$ 3,594,692	$ 13,278	$ -	$ 3,607,970	$ 1,704,729	$ 109,312	$ -	$ 1,814,041	$ 1,793,929
13	1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 379,067	$ 7,298	$ -	$ 386,365	$ 334,435	$ 10,191	$ -	$ 344,626	$ 41,739
8	1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	1920	Computer Equipment - Hardware	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 1,093,067	$ 73,098	$ -	$ 1,166,165	$ 914,741	$ 60,634	$ -	$ 975,375	$ 190,790
10	1930	Transportation Equipment	$ 3,116,759	$ 74,349	-$ 53,766	$ 3,137,342	$ 2,039,312	$ 267,239	-$ 53,766	$ 2,252,785	$ 884,557
8	1935	Stores Equipment	$ 75,196	$ 67,298	$ -	$ 142,493	$ 75,196	$ 1,122	$ -	$ 76,318	$ 66,176
8	1940	Tools, Shop & Garage Equipment	$ 1,406,636	$ 25,442	$ -	$ 1,432,078	$ 1,234,876	$ 36,396	$ -	$ 1,271,271	$ 160,807
8	1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1955	Communications Equipment	$ 196,865	$ 4,189	$ -	$ 201,054	$ 143,142	$ 11,629	$ -	$ 154,771	$ 46,283
8	1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1960	Miscellaneous Equipment	$ 21,010	$ -	$ -	$ 21,010	$ 19,238	$ 423	$ -	$ 19,661	$ 1,349
47	1970	Load Management Controls Customer Premises	$ 403,931	$ -	$ -	$ 403,931	$ 403,931	$ -	$ -	$ 403,931	$ -
47	1975	Load Management Controls Utility Premises	$ 165,151	$ -	$ -	$ 165,151	$ 165,151	$ -	$ -	$ 165,151	$ -
50	1980	System Supervisor Equipment	$ 1,516,144	$ 375,350	$ -	$ 1,891,494	$ 1,275,075	$ 46,280	$ -	$ 1,321,355	$ 570,139
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1990	Other Tangible Property	$ 53,060	$ -	$ -	$ 53,060	$ 31,413	$ 1,630	$ -	$ 33,042	$ 20,018
47	1995	Contributions & Grants	-$ 9,298,809	$ -	$ -	-$ 9,298,809	-$ 2,808,388	-$ 212,507	$ -	-$ 3,020,895	-$ 6,277,914
47	2440	Deferred Revenue[5]	-$ 3,198,969	-$ 558,617	$ -	-$ 3,757,586	-$ 176,635	-$ 80,614	$ -	-$ 257,249	-$ 3,500,337
	2005	Property Under Finance Lease[7]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Sub-Total	**$ 121,322,451**	**$ 6,381,431**	**-$ 340,047**	**$ 127,363,834**	**$ 61,386,003**	**$ 2,773,585**	**-$ 310,693**	**$ 63,848,895**	**$ 63,514,939**
		Less Socialized Renewable Energy Generation Investments (input as negative)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Total PP&E	**$ 121,322,451**	**$ 6,381,431**	**-$ 340,047**	**$ 127,363,834**	**$ 61,386,003**	**$ 2,773,585**	**-$ 310,693**	**$ 63,848,895**	**$ 63,514,939**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]						$ -			
		Total						**$ 2,773,585**			

			Less: *Fully Allocated Depreciation*	
10		Transportation	Transportation	$ 158,098

8		Stores Equipment	Stores Equipment	$ -
47		Deferred Revenue	Deferred Revenue	-$ 80,614
			Net Depreciation	$ 2,696,101

Appendix 2-BA

Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year **2019**

CCA Class [2]	OEB Account [3]	Description [3]	Cost: Opening Balance	Cost: Additions [4]	Cost: Disposals [6]	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals [6]	Accumulated Depreciation: Closing Balance	Net Book Value
90	1609	Capital Contributions Paid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 1,617,366	$ 51,279	-$ 6,346	$ 1,662,299	$ 1,537,391	$ 36,554	-$ 6,346	$ 1,567,599	$ 94,700
CEC	1612	Land Rights (Formally known as Account 1906)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1805	Land	$ 505,305			$ 505,305	$ -	$ -	$ -	$ -	$ 505,305
47	1808	Buildings	$ 966,190			$ 966,190	$ 384,428	$ 17,923		$ 402,351	$ 563,839
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 20,343,713	$ 992,551	-$ 110,000	$ 21,226,264	$ 6,060,528	$ 514,822	-$ 81,960	$ 6,493,390	$ 14,732,874
47	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 26,572,355	$ 1,286,786	-$ 206,430	$ 27,652,711	$ 12,461,467	$ 445,813	-$ 112,545	$ 12,794,735	$ 14,857,976
47	1835	Overhead Conductors & Devices	$ 19,494,130	$ 1,129,147	-$ 180,172	$ 20,443,104	$ 9,500,247	$ 236,897	-$ 113,818	$ 9,623,326	$ 10,819,778
47	1840	Underground Conduit	$ 2,211,983	$ 516,961		$ 2,728,943	$ 308,817	$ 48,432		$ 357,249	$ 2,371,695
47	1845	Underground Conductors & Devices	$ 8,280,606	$ 352,214	-$ 23,736	$ 8,609,085	$ 5,080,558	$ 127,214	-$ 22,296	$ 5,185,475	$ 3,423,610
47	1850	Line Transformers	$ 19,090,795	$ 808,474	-$ 76,166	$ 19,823,103	$ 10,343,823	$ 315,905	-$ 67,253	$ 10,592,474	$ 9,230,630
47	1855	Services (Overhead & Underground)	$ 22,386,012	$ 1,045,593	$ -	$ 23,431,606	$ 9,169,589	$ 517,138	$ -	$ 9,686,727	$ 13,744,879
47	1860	Meters	$ 1,557,487	$ -	$ -	$ 1,557,487	$ 1,097,955	$ 44,857	$ -	$ 1,142,811	$ 414,676
47	1860	Meters (Smart Meters)	$ 4,699,622	$ 113,575	$ -	$ 4,813,197	$ 2,349,910	$ 344,820	$ -	$ 2,694,730	$ 2,118,467
N/A	1905	Land	$ 86,551	$ -	$ -	$ 86,551	$ -	$ -	$ -	$ -	$ 86,551
1	1908	Buildings & Fixtures	$ 3,607,970	$ 40,195	$ -	$ 3,648,165	$ 1,814,041	$ 109,776	$ -	$ 1,923,816	$ 1,724,349
13	1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 386,365	$ 7,549	$ -	$ 393,914	$ 344,626	$ 9,534	$ -	$ 354,160	$ 39,754
8	1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	1920	Computer Equipment - Hardware	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 1,166,165	$ 224,479	$ -	$ 1,390,644	$ 975,375	$ 77,730	$ -	$ 1,053,105	$ 337,539
10	1930	Transportation Equipment	$ 3,137,342	$ 431,519	-$ 83,065	$ 3,485,797	$ 2,252,785	$ 249,001	-$ 83,065	$ 2,418,722	$ 1,067,075
8	1935	Stores Equipment	$ 142,493		$ -	$ 142,493	$ 76,318	$ 2,692	$ -	$ 79,010	$ 63,484
8	1940	Tools, Shop & Garage Equipment	$ 1,432,078	$ 41,078	$ -	$ 1,473,156	$ 1,271,271	$ 36,498	$ -	$ 1,307,769	$ 165,387
8	1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1955	Communications Equipment	$ 201,054	$ 3,573	$ -	$ 204,627	$ 154,771	$ 10,404	$ -	$ 165,175	$ 39,452
8	1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1960	Miscellaneous Equipment	$ 21,010	$ -	$ -	$ 21,010	$ 19,661	$ 293	$ -	$ 19,954	$ 1,056
47	1970	Load Management Controls Customer Premises	$ 403,931	$ -	$ -	$ 403,931	$ 403,931	$ -	$ -	$ 403,931	$ -
47	1975	Load Management Controls Utility Premises	$ 165,151	$ -	$ -	$ 165,151	$ 165,151	$ -	$ -	$ 165,151	$ -
50	1980	System Supervisor Equipment	$ 1,891,494	$ 53,180	$ -	$ 1,944,674	$ 1,321,355	$ 64,127	$ -	$ 1,385,483	$ 559,191
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1990	Other Tangible Property	$ 53,060	$ -	$ -	$ 53,060	$ 33,042	$ 1,629	$ -	$ 34,671	$ 18,389
47	1995	Contributions & Grants	-$ 9,298,809	$ -	$ -	-$ 9,298,809	-$ 3,020,895	-$ 230,216	$ -	-$ 3,251,111	-$ 6,047,698
47	2440	Deferred Revenue[5]	-$ 3,757,586	-$ 483,042	$ -	-$ 4,240,628	-$ 257,249	-$ 93,372	$ -	-$ 350,621	-$ 3,890,007
	2005	Property Under Finance Lease[7]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Sub-Total	**$ 127,363,834**	**$ 6,615,112**	**-$ 685,914**	**$ 133,293,032**	**$ 63,848,895**	**$ 2,888,471**	**-$ 487,284**	**$ 66,250,082**	**$ 67,042,950**
		Less Socialized Renewable Energy Generation Investments (input as negative)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Total PP&E	**$ 127,363,834**	**$ 6,615,112**	**-$ 685,914**	**$ 133,293,032**	**$ 63,848,895**	**$ 2,888,471**	**-$ 487,284**	**$ 66,250,082**	**$ 67,042,950**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]						$ -			
		Total						**$ 2,888,471**			

Less: *Fully Allocated Depreciation*

10		Transportation	Transportation	$ 142,035
8		Stores Equipment	Stores Equipment	$ -
47		Deferred Revenue	Deferred Revenue	-$ 93,372
			Net Depreciation	$ 2,839,808

Appendix 2-BA

Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year **2020**

CCA Class [2]	OEB Account [3]	Description [3]	Cost: Opening Balance	Cost: Additions [4]	Cost: Disposals [6]	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals [6]	Accumulated Depreciation: Closing Balance	Net Book Value
90	1609	Capital Contributions Paid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 1,662,299	$ 1,250	$ -	$ 1,663,549	$ 1,567,599	$ 30,531	$ -	$ 1,598,130	$ 65,419
CEC	1612	Land Rights (Formally known as Account 1906)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1805	Land	$ 505,305	$ -	$ -	$ 505,305	$ -	$ -	$ -	$ -	$ 505,305
47	1808	Buildings	$ 966,190		$ -	$ 966,190	$ 402,351	$ 17,923	$ -	$ 420,274	$ 545,916
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 21,226,264	$ 473,587	$ -	$ 21,699,851	$ 6,493,390	$ 558,933	$ -	$ 7,052,323	$ 14,647,528
47	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 27,652,711	$ 1,695,322	-$ 209,575	$ 29,138,458	$ 12,794,735	$ 485,810	-$ 183,659	$ 13,096,886	$ 16,041,573
47	1835	Overhead Conductors & Devices	$ 20,443,104	$ 637,333	-$ 76,382	$ 21,004,055	$ 9,623,326	$ 250,251	-$ 64,884	$ 9,808,693	$ 11,195,362
47	1840	Underground Conduit	$ 2,728,943	$ 499,206	-$ 3,321	$ 3,224,829	$ 357,249	$ 56,511	-$ 1,259	$ 412,501	$ 2,812,328
47	1845	Underground Conductors & Devices	$ 8,609,085	$ 367,085	-$ 14,482	$ 8,961,688	$ 5,185,475	$ 133,281	-$ 13,035	$ 5,305,721	$ 3,655,966
47	1850	Line Transformers	$ 19,823,103	$ 518,945	-$ 96,170	$ 20,245,879	$ 10,592,474	$ 336,228	-$ 89,701	$ 10,839,000	$ 9,406,879
47	1855	Services (Overhead & Underground)	$ 23,431,606	$ 698,093	$ -	$ 24,129,699	$ 9,686,727	$ 543,802	$ -	$ 10,230,529	$ 13,899,170
47	1860	Meters	$ 1,557,487	$ -	$ -	$ 1,557,487	$ 1,142,811	$ 43,679	$ -	$ 1,186,490	$ 370,997
47	1860	Meters (Smart Meters)	$ 4,813,197	$ 142,738	$ -	$ 4,955,935	$ 2,694,730	$ 355,877	$ -	$ 3,050,608	$ 1,905,327
N/A	1905	Land	$ 86,551	$ -	$ -	$ 86,551	$ -	$ -	$ -	$ -	$ 86,551
1	1908	Buildings & Fixtures	$ 3,648,165	$ 295,509	$ -	$ 3,943,674	$ 1,923,816	$ 120,184	$ -	$ 2,044,000	$ 1,899,674
13	1910	Leasehold Improvements	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 393,914	$ 31,455	$ -	$ 425,369	$ 354,160	$ 10,061	$ -	$ 364,221	$ 61,148
8	1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	1920	Computer Equipment - Hardware	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 1,390,644	$ 348,220	$ -	$ 1,738,864	$ 1,053,105	$ 119,161	$ -	$ 1,172,266	$ 566,598
10	1930	Transportation Equipment	$ 3,485,797	$ 89,396	$ -	$ 3,575,193	$ 2,418,722	$ 269,718	$ -	$ 2,688,440	$ 886,753
8	1935	Stores Equipment	$ 142,493		$ -	$ 142,493	$ 79,010	$ 6,730	$ -	$ 85,740	$ 56,754
8	1940	Tools, Shop & Garage Equipment	$ 1,473,156	$ 58,614	$ -	$ 1,531,770	$ 1,307,769	$ 39,613	$ -	$ 1,347,382	$ 184,388
8	1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1950	Power Operated Equipment	$ -	$ 110,650	$ -	$ 110,650	$ -	$ 5,533	$ -	$ 5,533	$ 105,117
8	1955	Communications Equipment	$ 204,627	$ -	$ -	$ 204,627	$ 165,175	$ 9,296	$ -	$ 174,471	$ 30,156
8	1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1960	Miscellaneous Equipment	$ 21,010	$ -	$ -	$ 21,010	$ 19,954	$ 293	$ -	$ 20,247	$ 763
47	1970	Load Management Controls Customer Premises	$ 403,931	$ -	$ -	$ 403,931	$ 403,931	$ -	$ -	$ 403,931	$ -
47	1975	Load Management Controls Utility Premises	$ 165,151	$ -	$ -	$ 165,151	$ 165,151	$ -	$ -	$ 165,151	$ -
50	1980	System Supervisor Equipment	$ 1,944,674	$ 80,676	$ -	$ 2,025,350	$ 1,385,483	$ 66,104	$ -	$ 1,451,587	$ 573,763
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1990	Other Tangible Property	$ 53,060	$ -	$ -	$ 53,060	$ 34,671	$ 1,630	$ -	$ 36,301	$ 16,759
47	1995	Contributions & Grants	-$ 9,298,809	$ -	$ -	-$ 9,298,809	-$ 3,251,111	-$ 230,216	$ -	-$ 3,481,327	-$ 5,817,482
47	2440	Deferred Revenue[5]	-$ 4,240,628	-$ 560,311	$ -	-$ 4,800,939	-$ 350,621	-$ 104,244	$ -	-$ 454,865	-$ 4,346,074
	2005	Property Under Finance Lease[7]	$ -	$ -	$ -	$ -			$ -	$ -	$ -
		Sub-Total	**$ 133,293,032**	**$ 5,487,768**	**-$ 399,929**	**$ 138,380,870**	**$ 66,250,082**	**$ 3,126,688**	**-$ 352,538**	**$ 69,024,232**	**$ 69,356,638**
		Less Socialized Renewable Energy Generation Investments (input as negative)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Total PP&E	**$ 133,293,032**	**$ 5,487,768**	**-$ 399,929**	**$ 138,380,870**	**$ 66,250,082**	**$ 3,126,688**	**-$ 352,538**	**$ 69,024,232**	**$ 69,356,638**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]						47,391			
		Total						**$ 3,174,079**			

Less: *Fully Allocated Depreciation*

10		Transportation	Transportation	$ 158,027
8		Stores Equipment	Stores Equipment	$ -

47		Deferred Revenue	Deferred Revenue	-$ 104,244
			Net Depreciation	$ 3,120,296

Appendix 2-BA

Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year **2021**

			Cost				Accumulated Depreciation				
CCA Class [2]	**OEB Account** [3]	**Description** [3]	**Opening Balance**	**Additions** [4]	**Disposals** [6]	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals** [6]	**Closing Balance**	**Net Book Value**
90	1609	Capital Contributions Paid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 1,663,549	$ 233,150	$ -	$ 1,896,699	$ 1,598,130	$ 47,524	$ -	$ 1,645,654	$ 251,045
CEC	1612	Land Rights (Formally known as Account 1906)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1805	Land	$ 505,305	$ -	$ -	$ 505,305	$ -	$ -	$ -	$ -	$ 505,305
47	1808	Buildings	$ 966,190	$ -	$ -	$ 966,190	$ 420,274	$ 17,923	$ -	$ 438,197	$ 527,993
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 21,699,851	$ 474,482	$ -	$ 22,174,334	$ 7,052,323	$ 602,575	$ -	$ 7,654,898	$ 14,519,435
47	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 29,138,458	$ 2,033,907	-$ 191,201	$ 30,981,164	$ 13,096,886	$ 494,552	-$ 153,252	$ 13,438,186	$ 17,542,978
47	1835	Overhead Conductors & Devices	$ 21,004,055	$ 555,555	-$ 90,847	$ 21,468,763	$ 9,808,693	$ 260,192	-$ 69,676	$ 9,999,209	$ 11,469,554
47	1840	Underground Conduit	$ 3,224,829	$ 477,235	-$ 1,534	$ 3,700,530	$ 412,501	$ 66,275	-$ 613	$ 478,163	$ 3,222,367
47	1845	Underground Conductors & Devices	$ 8,961,688	$ 190,084	-$ 16,711	$ 9,135,061	$ 5,305,721	$ 140,246	-$ 15,231	$ 5,430,736	$ 3,704,324
47	1850	Line Transformers	$ 20,245,879	$ 653,474	-$ 98,852	$ 20,800,502	$ 10,839,000	$ 350,883	-$ 91,181	$ 11,098,702	$ 9,701,800
47	1855	Services (Overhead & Underground)	$ 24,129,699	$ 940,570	$ -	$ 25,070,268	$ 10,230,529	$ 562,944	$ -	$ 10,793,472	$ 14,276,796
47	1860	Meters	$ 1,557,487	$ -	$ -	$ 1,557,487	$ 1,186,490	$ 42,818	$ -	$ 1,229,308	$ 328,179
47	1860	Meters (Smart Meters)	$ 4,955,935	$ 139,467	$ -	$ 5,095,402	$ 3,050,608	$ 369,771	$ -	$ 3,420,378	$ 1,675,024
N/A	1905	Land	$ 86,551	$ -	$ -	$ 86,551	$ -	$ -	$ -	$ -	$ 86,551
1	1908	Buildings & Fixtures	$ 3,943,674	$ 290,413	$ -	$ 4,234,087	$ 2,044,000	$ 131,903	$ -	$ 2,175,903	$ 2,058,184
13	1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 425,369	$ 2,000	$ -	$ 427,369	$ 364,221	$ 10,530	$ -	$ 374,751	$ 52,618
8	1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	1920	Computer Equipment - Hardware	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 1,738,864	$ 9,800	$ -	$ 1,748,664	$ 1,172,266	$ 149,986	$ -	$ 1,322,252	$ 426,412
10	1930	Transportation Equipment	$ 3,575,193	$ 323,941	-$ 216,479	$ 3,682,655	$ 2,688,440	$ 249,145	-$ 216,479	$ 2,721,106	$ 961,549
8	1935	Stores Equipment	$ 142,493		$ -	$ 142,493	$ 85,740	$ 6,730	$ -	$ 92,469	$ 50,024
8	1940	Tools, Shop & Garage Equipment	$ 1,531,770	$ 40,000	$ -	$ 1,571,770	$ 1,347,382	$ 39,594	$ -	$ 1,386,976	$ 184,794
8	1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1950	Power Operated Equipment	$ 110,650	$ -	$ -	$ 110,650	$ 5,533	$ 11,065	$ -	$ 16,598	$ 94,052
8	1955	Communications Equipment	$ 204,627	$ -	$ -	$ 204,627	$ 174,471	$ 9,296	$ -	$ 183,767	$ 20,860
8	1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1960	Miscellaneous Equipment	$ 21,010	$ -	$ -	$ 21,010	$ 20,247	$ 293	$ -	$ 20,540	$ 470
47	1970	Load Management Controls Customer Premises	$ 403,931	$ -	$ -	$ 403,931	$ 403,931	$ -	$ -	$ 403,931	$ -
47	1975	Load Management Controls Utility Premises	$ 165,151	$ -	$ -	$ 165,151	$ 165,151	$ -	$ -	$ 165,151	$ -
50	1980	System Supervisor Equipment	$ 2,025,350	$ 98,517	$ -	$ 2,123,867	$ 1,451,587	$ 73,811	$ -	$ 1,525,398	$ 598,469
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1990	Other Tangible Property	$ 53,060	$ -	$ -	$ 53,060	$ 36,301	$ 1,630	$ -	$ 37,931	$ 15,129
47	1995	Contributions & Grants	-$ 9,298,809	$ -	$ -	-$ 9,298,809	-$ 3,481,327	-$ 212,507	$ -	-$ 3,693,834	-$ 5,604,975
47	2440	Deferred Revenue[5]	-$ 4,800,939	-$ 551,144	$ -	-$ 5,352,083	-$ 454,865	-$ 116,593	$ -	-$ 571,458	-$ 4,780,625
	2005	Property Under Finance Lease[7]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Sub-Total	**$ 138,380,870**	**$ 5,911,450**	**-$ 615,624**	**$ 143,676,697**	**$ 69,024,232**	**$ 3,310,585**	**-$ 546,432**	**$ 71,788,385**	**$ 71,888,312**
		Less Socialized Renewable Energy Generation Investments (input as negative)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Total PP&E	**$ 138,380,870**	**$ 5,911,450**	**-$ 615,624**	**$ 143,676,697**	**$ 69,024,232**	**$ 3,310,585**	**-$ 546,432**	**$ 71,788,385**	**$ 71,888,312**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]						69,192			
		Total						**$ 3,379,777**			

Less: *Fully Allocated Depreciation*

10		Transportation	Transportation	$ 148,259
8		Stores Equipment	Stores Equipment	$ -
47		Deferred Revenue	Deferred Revenue	-$ 116,593
			Net Depreciation	$ 3,348,111

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-2020-0043
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	1820	Fully Dressed Wood Poles	45	2%	45	2%	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	1835	OH Conductor & Devices	45	2%	45	2%	No	No
	5	OH Line Switch Motor			15	25	25	1835	OH Conductor & Devices	25	4%	25	4%	No	No
	6	OH Line Switch RTU			15	20	20	1980	System Supervisory Equipment	20	5%	20	5%	No	No
	7	OH Integral Switches			35	45	60								
	8	OH Conductors			50	60	75	1835	OH Conductor & Devices	60	2%	60	2%	No	No
	9	OH Transformers & Voltage Regulators			30	40	60	1850	OH Transformers	40	3%	40	3%	No	No
	10	OH Shunt Capacitor Banks			25	30	40								
	11	Reclosers			25	40	55	1835	OH Conductor & Devices	25	4%	25	4%	No	No
TS & MS	12	Power Transformers	Overall		30	45	60	1820	Distribution Station Equipment <50 kV	45	2%	45	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 <50 kV	40	3%	40	3%	No	No
			Removable Breaker		25	40	60								
	17	Station Independent Breakers			35	45	65								
	18	Station Switch			30	50	60								
	19	Electromechanical Relays			25	35	50								
	20	Solid State Relays			10	30	45	1820	Distribution Station Equipment <50 kV	20	5%	20	5%	No	No
	21	Digital & Numeric Relays			15	20	20								
	22	Rigid Busbars			30	55	60	1820	Distribution Station Equipment <50 kV	40	3%	40	3%	No	No
	23	Steel Structure			35	50	90	1820	Distribution Station Equipment <50 kV	40	3%	40	3%	No	No
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								
	29	Primary TR XLPE Cables in Duct			35	40	55	1845	UG Conductor & Devices	40	3%	40	3%	No	No
	30	Secondary PILC Cables			70	75	80								
	31	Secondary Cables Direct Buried			25	35	40								
	32	Secondary Cables in Duct			35	40	60	1855	Services	40	3%	40	3%	No	No
	33	Network Tranformers	Overall		20	35	50								
			Protector		20	35	40								
	34	Pad-Mounted Transformers			25	40	45	1850	UG Transformers	40	3%	40	3%	No	No
	35	Submersible/Vault Transformers			25	35	45								
	36	UG Foundation			35	55	70								
	37	UG Vaults	Overall		40	60	80								
			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	1840	UG Conduit	50	2%	50	2%	No	No
	42	Cable Chambers			50	60	80								
S	43	Remote SCADA			15	20	30	1980	System Supervisory Equipment	20	5%	20	5%	No	No

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 Equipment	10	10%	10	10%	No	No
2	Vehicles	Trucks & Buckets	5	15	1930	Transportation Equipment - >3 ton	8	13%	8	13%	No	No
		Trucks & Buckets	5	15	1930	Transportation Equipment - <3 ton	5	20%	5	20%	No	No
		Trailers	5	20	1930	Transportation Equipment - Trailers	8	13%	8	13%	No	No
		Vans	5	10	1930	Transportation Equipment - <3 ton	8	13%	8	13%	No	No
3	Administrative Buildings		50	75	1980	Buildings & Fixtures	25	4%	25	4%	Yes	No
4	Leasehold Improvements		Lease dependent									
5	Station Buildings	Station Buildings	50	75	1808	Station Buildings	50	2%	50	2%	No	No
		Parking	25	30								
		Fence	25	60								
		Roof	20	30								
6	Computer Equipment	Hardware	3	5	1920	Computer Hardware	5	20%	5	20%	No	No
		Software	2	5	1925	Computer Software	5	20%	5	20%	No	No
7	Equipment	Power Operated	5	10								
		Stores	5	10	1935	Stores Equipment	10	10%	10	10%	No	No
		Tools, Shop, Garage Equipment	5	10	1940	Tools, Shop, Garage Equipment	10	10%	10	10%	No	No
		Measurement & Testing Equipment	5	10								
8	Communication	Towers	60	70								
		Wireless	2	10								
9	Residential Energy Meters		25	35	1860	Meters	25	4%	25	4%	No	No
10	Industrial/Commercial Energy Meters		25	35	1860	Meters	25	4%	25	4%	No	No
11	Wholesale Energy Meters		15	30								
12	Current & Potential Transformer (CT & PT)		35	50								
13	Smart Meters		5	15	1860	Meters	10	10%	10	10%	No	No
14	Repeaters - Smart Metering		10	15								
15	Data Collectors - Smart Metering		15	20								

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

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

2015

		Book Values							Service Lives				Depreciation Expense					
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated [7]	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1611	Computer Software (Formally known as Account 1925)	$ 158,896	$ 146,098	$ 12,798	$ 381,167		$ 381,167	$ 26,418	1.00	100.00%	5.00	20.00%	$ 12,798	$ 76,233	$ 2,642	$ 91,674	$ 102,965	$ 11,291
1612	Land Rights (Formally known as Account 1906)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 446,493		$ 446,493	$ 72		$ 72	$ 50,811		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings	$ 1,418,749	$ 96,535	$ 1,322,214	$ 88,591		$ 88,591	$ -	41.09	2.43%	50.00	2.00%	$ 32,178	$ 1,772	$ -	$ 33,950	$ 34,598	$ 648
1810	Leasehold Improvements			$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV			$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 6,731,809	$ 780,351	$ 5,951,458	$ 2,788,293		$ 2,788,293	$ 2,533,625	22.88	4.37%	40.00	2.50%	$ 260,117	$ 69,707	$ 31,670	$ 361,495	$ 345,080	-$ 16,415
1825	Storage Battery Equipment			$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 8,016,523	$ 778,518	$ 7,238,005	$ 4,128,921		$ 4,128,921	$ 1,143,597	27.89	3.59%	45.00	2.22%	$ 259,506	$ 91,754	$ 12,707	$ 363,966	$ 367,145	$ 3,179
1835	Overhead Conductors & Devices	$ 6,486,254	$ 571,039	$ 5,915,215	$ 2,227,995		$ 2,227,995	$ 802,077	31.08	3.22%	60.00	1.67%	$ 190,346	$ 37,133	$ 6,684	$ 234,164	$ 234,828	$ 665
1840	Underground Conduit	$ 631,714	$ 42,998	$ 588,717	$ 448,602		$ 448,602	$ 27,336	41.08	2.43%	50.00	2.00%	$ 14,333	$ 8,972	$ 273	$ 23,578	$ 23,584	$ 6
1845	Underground Conductors & Devices	$ 2,326,939	$ 254,776	$ 2,072,163	$ 659,215		$ 659,215	$ 51,130	24.40	4.10%	40.00	2.50%	$ 84,925	$ 16,480	$ 639	$ 102,045	$ 102,260	$ 215
1850	Line Transformers OH and UG	$ 6,397,142	$ 632,476	$ 5,764,665	$ 1,636,687		$ 1,636,687	$ 539,716	27.34	3.66%	40.00	2.50%	$ 210,825	$ 40,917	$ 6,746	$ 258,489	$ 264,023	$ 5,534
1855	Services (OH)	$ 3,293,888	$ 349,162	$ 2,944,726	$ 525,928		$ 525,928	$ 205,197	25.30	3.95%	60.00	1.67%	$ 116,387	$ 8,765	$ 1,710	$ 126,863	$ 126,862	-$ 0
1855	Services (UG)	$ 7,484,766	$ 785,820	$ 6,698,946	$ 1,107,280		$ 1,107,280	$ 421,765	25.57	3.91%	40.00	2.50%	$ 261,940	$ 27,682	$ 5,272	$ 294,894	$ 294,894	-$ 0

1860	Meters	$ 641,397		$ 641,397			$ -	$ -	15.72	6.36%	25.00	4.00%	$ 40,810	$ -	$ -	$ 40,810	$ 40,810	-$ 0
1860	Meters (Smart Meters)	$ 2,740,197		$ 2,740,197			$ -	$ 254,295	10.30	9.71%	10.00	10.00%	$ 266,150	$ -	$ 12,715	$ 278,865	$ 279,906	$ 1,041
1905	Land	$ 86,551		$ 86,551	$ -		$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures	$ 996,035	$ 213,930	$ 782,105	$ 768,905		$ 768,905	$ 170,170	10.97	9.12%	25.00	4.00%	$ 71,310	$ 30,756	$ 3,403	$ 105,469	$ 81,394	-$ 24,076
1910	Leasehold Improvements			$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 50,813	$ 24,943	$ 25,869	$ 40,069		$ 40,069	$ 751	3.11	32.14%	10.00	10.00%	$ 8,314	$ 4,007	$ 38	$ 12,359	$ 10,878	-$ 1,481
1915	Office Furniture & Equipment (5 years)			$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware			$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)			$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 160,672	$ 115,044	$ 45,628	$ 204,796		$ 204,796	$ 29,127	1.19	84.05%	5.00	20.00%	$ 38,348	$ 40,959	$ 2,913	$ 82,220	$ 72,735	-$ 9,485
1930	Transportation Equipment >3	$ 592,813	$ 275,260	$ 317,553	$ 201,460		$ 201,460	$ 480,279	1.73	57.92%	8.00	12.50%	$ 183,935	$ 25,183	$ 30,017	$ 239,135	$ 235,869	-$ 3,266
1930	Transportation Equipment <3	$ 154,906	$ 154,906	$ -	$ 74,532		$ 74,532	$ 110,386	-	0.00%	5.00	20.00%	$ -	$ 14,906	$ 11,039	$ 25,945	$ 25,591	-$ 354
1935	Stores Equipment			$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1940	Tools, Shop & Garage Equipment	$ 214,636	$ 107,588	$ 107,048	$ 136,155		$ 136,155	$ 18,787	2.98	33.50%	10.00	10.00%	$ 35,863	$ 13,615	$ 939	$ 50,418	$ 43,725	-$ 6,692
1945	Measurement & Testing Equipment			$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1950	Power Operated Equipment			$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ 19,683	$ 12,931	$ 6,752	$ 72,494		$ 72,494	$ 2,881	1.57	63.84%	10.00	10.00%	$ 4,311	$ 7,249	$ 144	$ 11,704	$ 9,934	-$ 1,771
1955	Communication Equipment (Smart Meters)			$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ 10,055	$ 10,055	$ 0	$ 2,930		$ 2,930	$ -	-	0.00%	10.00	10.00%	$ -	$ 293	$ -	$ 293	$ 1,765	$ 1,472
1970	Load Management Controls Customer Premises			$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises			$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 283,106	$ 155,776	$ 127,330	$ 138,693		$ 138,693	$ 28,272	2.45	40.78%	20.00	5.00%	$ 51,925	$ 6,935	$ 707	$ 59,567	$ 51,458	-$ 8,109
1985	Miscellaneous Fixed Assets			$ -			$ -	$ -		0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ 31,426	$ 4,889	$ 26,537	$ -		$ -	$ -	16.28	6.14%	10.00	10.00%	$ 1,630	$ -	$ -	$ 1,630	$ 1,630	$ 0
1995	Contributions & Grants	-$ 5,981,924	-$ 517,003	-$ 5,464,920	-$ 1,737,867		-$ 1,737,867	$ -	31.71	3.15%	45.00	2.22%	-$ 172,334	-$ 38,619	$ -	-$ 210,954	-$ 214,846	-$ 3,892
2440	Deferrerd Revenue				-$ 1,415,412		-$ 1,415,412	-$ 703,198		0.00%	46.00	2.17%	$ -	-$ 30,770	-$ 7,643	-$ 38,413	-$ 43,035	-$ 4,622
2005	Property Under Finance Lease			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -
	Total	**$ 43,393,539**	**$ 4,996,092**	**$ 38,397,447**	**$ 12,479,504**	**$ -**	**$ 12,479,504**	**$ 6,193,422**					**$ 1,973,618**	**$ 453,931**	**$ 122,615**	**$ 2,550,164**	**$ 2,494,051**	**-$ 56,113**

2016

		Book Values							Service Lives				Depreciation Expense					
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated [7]	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1611	Computer Software (Formally known as Account 1925)	$ 158,896	$ 158,896	$ -	$ 407,584		$ 407,584	$ 54,301	-	0.00%	5.00	20.00%	$ -	$ 81,517	$ 5,430	$ 86,947	$ 86,776	-$ 171
1612	Land Rights (Formally known as Account 1906)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 446,493	$ -	$ 446,493	$ 50,883		$ 50,883	$ 7,929		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings	$ 1,418,749	$ 128,713	$ 1,290,035	$ 88,591		$ 88,591	$ 7,829	40.09	2.49%	50.00	2.00%	$ 32,178	$ 1,772	$ 78	$ 34,028	$ 35,235	$ 1,207
1810	Leasehold Improvements		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 6,731,809	$ 1,040,468	$ 5,691,341	$ 5,321,918		$ 5,321,918	$ 491,617	21.88	4.57%	40.00	2.50%	$ 260,117	$ 133,048	$ 6,145	$ 399,310	$ 381,625	-$ 17,685
1825	Storage Battery Equipment		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 8,016,523	$ 1,038,024	$ 6,978,499	$ 5,272,518	$ 363,805	$ 4,908,713	$ 1,052,727	26.89	3.72%	45.00	2.22%	$ 259,506	$ 109,083	$ 11,697	$ 380,285	$ 378,557	-$ 1,728
1835	Overhead Conductors & Devices	$ 4,812,400	$ 761,385	$ 4,051,015	$ 3,030,072		$ 3,030,072	$ 597,960	30.08	3.32%	60.00	1.67%	$ 134,692	$ 50,501	$ 4,983	$ 190,177	$ 197,336	$ 7,159
1840	Underground Conduit	$ 631,714	$ 57,330	$ 574,384	$ 475,938		$ 475,938	$ 191,283	40.08	2.50%	50.00	2.00%	$ 14,333	$ 9,519	$ 1,913	$ 25,764	$ 26,412	$ 648
1845	Underground Conductors & Devices	$ 2,326,939	$ 339,702	$ 1,987,238	$ 710,345		$ 710,345	$ 155,327	23.40	4.27%	40.00	2.50%	$ 84,925	$ 17,759	$ 1,942	$ 104,626	$ 102,783	-$ 1,843
1850	Line Transformers	$ 6,397,142	$ 843,302	$ 5,553,840	$ 2,176,403		$ 2,176,403	$ 574,025	26.34	3.80%	40.00	2.50%	$ 210,825	$ 54,410	$ 7,175	$ 272,411	$ 265,810	-$ 6,601
1855	Services (OH)	$ 3,293,888	$ 465,549	$ 2,828,339	$ 731,125		$ 731,125	$ 100,256	24.30	4.12%	60.00	1.67%	$ 116,387	$ 12,185	$ 835	$ 129,408	$ 129,081	-$ 327
1855	Services (UG)	$ 7,484,766	$ 1,047,760	$ 6,437,006	$ 1,529,045		$ 1,529,045	$ 1,259,622	24.57	4.07%	40.00	2.50%	$ 261,940	$ 38,226	$ 15,745	$ 315,912	$ 315,495	-$ 416
1860	Meters	$ 641,397		$ 641,397			$ -	$ -	15.72	6.36%	25.00	4.00%	$ 40,810	$ -	$ -	$ 40,810	$ 48,430	$ 7,619
1860	Meters (Smart Meters)	$ 2,709,763		$ 2,709,763	$ 254,295		$ 254,295	$ 262,657	10.30	9.71%	10.00	10.00%	$ 263,194	$ 25,430	$ 13,133	$ 301,756	$ 299,956	-$ 1,800
1905	Land	$ 86,551	$ -	$ 86,551	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures	$ 996,035	$ 285,240	$ 710,795	$ 939,074		$ 939,074	$ 454,713	9.97	10.03%	25.00	4.00%	$ 71,310	$ 37,563	$ 9,094	$ 117,967	$ 89,057	-$ 28,910
1910	Leasehold Improvements		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 50,813	$ 33,258	$ 17,555	$ 40,820		$ 40,820	$ -	2.11	47.36%	10.00	10.00%	$ 8,314	$ 4,082	$ -	$ 12,396	$ 10,308	-$ 2,088
1915	Office Furniture & Equipment (5 years)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 160,672	$ 153,392	$ 7,280	$ 233,923		$ 233,923	$ 20,646	1.00	100.00%	5.00	20.00%	$ 7,280	$ 46,785	$ 2,065	$ 56,129	$ 63,122	$ 6,993
1930	Transportation Equipment >3	$ 592,813	$ 459,195	$ 133,618	$ 681,740		$ 681,740	$ -	1.00	100.00%	8.00	12.50%	$ 133,618	$ 85,217	$ -	$ 218,835	$ 242,415	$ 23,580
1930	Transportation Equipment <3	$ 154,906	$ 154,906	$ -	$ 184,918		$ 184,918	$ 283,707			5.00	20.00%	$ -	$ 36,984	$ 28,371	$ 65,354	$ 72,397	$ 7,042
1935	Stores Equipment		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1940	Tools, Shop & Garage Equipment	$ 214,636	$ 143,451	$ 71,185	$ 154,942		$ 154,942	$ 22,336	1.98	50.38%	10.00	10.00%	$ 35,863	$ 15,494	$ 1,117	$ 52,474	$ 38,245	-$ 14,229
1945	Measurement & Testing Equipment		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1950	Power Operated Equipment		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ 19,683	$ 17,242	$ 2,441	$ 75,375		$ 75,375	$ 14,614	1.00	100.00%	10.00	10.00%	$ 2,441	$ 7,537	$ 731	$ 10,709	$ 10,381	-$ 328
1955	Communication Equipment (Smart Meters)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ 10,055	$ 10,055	$ 0	$ 2,930		$ 2,930	$ -		0.00%	10.00	10.00%	$ -	$ 293	$ -	$ 293	$ 834	$ 541
1970	Load Management Controls Customer Premises		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 283,106	$ 207,701	$ 75,405	$ 166,964		$ 166,964	$ 18,996	3.74	26.74%	20.00	5.00%	$ 20,162	$ 8,348	$ 475	$ 28,985	$ 31,102	$ 2,117
1985	Miscellaneous Fixed Assets		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ 31,426	$ 6,518	$ 24,908	$ -		$ -	$ -	15.28	6.54%	10.00	10.00%	$ 1,630	$ -	$ -	$ 1,630	$ 1,630	$ 0
1995	Contributions & Grants	-$ 5,981,924	-$ 689,338	-$ 5,292,586	-$ 1,737,867		-$ 1,737,867	$ -	30.71	3.26%	45.00	2.22%	-$ 172,334	-$ 38,619	$ -	-$ 210,954	-$ 212,507	-$ 1,553
2440	Deferrerd Revenue			$ -	-$ 2,118,610		-$ 2,118,610	-$ 352,322		0.00%	46.00	2.17%	$ -	-$ 46,057	-$ 3,830	-$ 49,886	-$ 48,694	$ 1,192
2005	Property Under Finance Lease			$ -	$ -		$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
	Total	**$ 41,689,251**	**$ 6,662,750**	**$ 35,026,501**	**$ 18,672,926**	**$ 363,805**	**$ 18,309,121**	**$ 5,218,223**					**$ 1,787,191**	**$ 691,076**	**$ 107,099**	**$ 2,585,367**	**$ 2,565,785**	**-$ 19,581**

2017

		Book Values							Service Lives				Depreciation Expense					
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated [7]	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1611	Computer Software (Formally known as Account 1925)	$ 158,896	$ 158,896	$ -	$ 461,885	$ 62,569	$ 399,316	$ 24,273	-	0.00%	5.00	20.00%	$ -	$ 79,863	$ 2,427	$ 82,291	$ 67,371	-$ 14,920
1612	Land Rights (Formally known as Account 1906)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 446,493	$ -	$ 446,493	$ 58,812		$ 58,812	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings	$ 1,418,749	$ 160,892	$ 1,257,857	$ 96,420		$ 96,420	$ -	39.09	2.56%	50.00	2.00%	$ 32,178	$ 1,928	$ -	$ 34,107	$ 35,235	$ 1,128
1810	Leasehold Improvements		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 6,731,809	$ 1,300,585	$ 5,431,224	$ 5,813,535		$ 5,813,535	$ 976,174	20.88	4.79%	40.00	2.50%	$ 260,117	$ 145,338	$ 12,202	$ 417,658	$ 394,259	-$ 23,399
1825	Storage Battery Equipment		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 8,016,523	$ 1,297,530	$ 6,718,993	$ 6,325,245	$ 380,760	$ 5,944,485	$ 1,050,168	25.89	3.86%	45.00	2.22%	$ 259,506	$ 132,100	$ 11,669	$ 403,274	$ 402,173	-$ 1,101
1835	Overhead Conductors & Devices	$ 4,812,400	$ 896,078	$ 3,916,323	$ 3,628,032		$ 3,628,032	$ 428,092	29.08	3.44%	60.00	1.67%	$ 134,692	$ 60,467	$ 3,567	$ 198,727	$ 209,488	$ 10,761
1840	Underground Conduit	$ 631,714	$ 71,663	$ 560,051	$ 667,221		$ 667,221	$ 577,360	39.08	2.56%	50.00	2.00%	$ 14,333	$ 13,344	$ 5,774	$ 33,451	$ 33,920	$ 469
1845	Underground Conductors & Devices	$ 2,326,939	$ 424,627	$ 1,902,312	$ 865,672		$ 865,672	$ 442,812	22.40	4.46%	40.00	2.50%	$ 84,925	$ 21,642	$ 5,535	$ 112,102	$ 111,939	-$ 163
1850	Line Transformers	$ 6,397,142	$ 1,054,127	$ 5,343,014	$ 2,750,428		$ 2,750,428	$ 771,612	25.34	3.95%	40.00	2.50%	$ 210,825	$ 68,761	$ 9,645	$ 289,231	$ 282,717	-$ 6,514
1855	Services (OH)	$ 3,293,888	$ 581,936	$ 2,711,952	$ 831,381		$ 831,381	$ 95,053	23.30	4.29%	60.00	1.67%	$ 116,387	$ 13,856	$ 792	$ 131,036	$ 130,224	-$ 812
1855	Services (UG)	$ 7,484,766	$ 1,309,701	$ 6,175,066	$ 2,788,667		$ 2,788,667	$ 1,015,639	23.57	4.24%	40.00	2.50%	$ 261,940	$ 69,717	$ 12,695	$ 344,352	$ 342,393	-$ 1,959
1860	Meters	$ 641,397		$ 641,397			$ -	$ -	15.72	6.36%	25.00	4.00%	$ 40,810	$ -	$ -	$ 40,810	$ 46,901	$ 6,091
1860	Meters (Smart Meters)	$ 2,709,763		$ 2,709,763	$ 516,952		$ 516,952	$ 192,116	10.30	9.71%	10.00	10.00%	$ 263,194	$ 51,695	$ 9,606	$ 324,495	$ 312,829	-$ 11,666
1905	Land	$ 86,551	$ -	$ 86,551	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures	$ 996,035	$ 356,549	$ 639,485	$ 1,393,787		$ 1,393,787	$ 18,476	8.97	11.15%	25.00	4.00%	$ 71,310	$ 55,751	$ 370	$ 127,431	$ 105,795	-$ 21,636
1910	Leasehold Improvements		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 50,813	$ 41,572	$ 9,240	$ 40,820		$ 40,820	$ 29,130	1.11	89.98%	10.00	10.00%	$ 8,314	$ 4,082	$ 1,457	$ 13,853	$ 22,760	$ 8,907
1915	Office Furniture & Equipment (5 years)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 160,672	$ 160,672	$ -	$ 254,569		$ 254,569	$ 98,480	-	0.00%	5.00	20.00%	$ -	$ 50,914	$ 9,848	$ 60,762	$ 51,769	-$ 8,993
1930	Transportation Equipment >3	$ 592,813	$ 592,813	$ -	$ 681,740		$ 681,740	$ 402,611	-	0.00%	8.00	12.50%	$ -	$ 85,217	$ 25,163	$ 110,381	$ 141,351	$ 30,970
1930	Transportation Equipment <3	$ 154,906	$ 154,906	$ -	$ 468,625		$ 468,625	$ 6,116		0.00%	5.00	20.00%	$ -	$ 93,725	$ 612	$ 94,337	$ 120,805	$ 26,468
1935	Stores Equipment		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1940	Tools, Shop & Garage Equipment	$ 214,636	$ 179,314	$ 35,322	$ 177,278		$ 177,278	$ 23,405	1.00	100.00%	10.00	10.00%	$ 35,322	$ 17,728	$ 1,170	$ 54,220	$ 38,414	-$ 15,806
1945	Measurement & Testing Equipment		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1950	Power Operated Equipment		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ 19,683	$ 19,683	$ -	$ 89,989		$ 89,989	$ 5,006	-	0.00%	10.00	10.00%	$ -	$ 8,999	$ 250	$ 9,249	$ 11,045	$ 1,796
1955	Communication Equipment (Smart Meters)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ 10,055	$ 10,055	$ 0	$ 2,930		$ 2,930	$ -		0.00%	10.00	10.00%	$ -	$ 293	$ -	$ 293	$ 552	$ 259
1970	Load Management Controls Customer Premises		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 283,106	$ 227,863	$ 55,243	$ 185,960		$ 185,960	$ 35,317	3.45	28.99%	20.00	5.00%	$ 16,012	$ 9,298	$ 883	$ 26,193	$ 26,750	$ 557
1985	Miscellaneous Fixed Assets		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ 31,426	$ 8,148	$ 23,278	$ -		$ -	$ -	14.28	7.00%	10.00	10.00%	$ 1,630	$ -	$ -	$ 1,630	$ 1,630	-$ 0
1995	Contributions & Grants	-$ 5,981,924	-$ 861,672	-$ 5,120,252	-$ 1,737,867		-$ 1,737,867	$ -	29.71	3.37%	45.00	2.22%	-$ 172,334	-$ 38,619	$ -	-$ 210,954	-$ 212,507	-$ 1,553
2440	Deferrerd Revenue				-$ 2,470,932		-$ 2,470,932	-$ 728,037			46.00		$ -	-$ 53,716	-$ 7,913	-$ 61,629	-$ 71,270	-$ 9,641
2005	Property Under Finance Lease			$ -	$ -		$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
	Total	**$ 41,689,251**	**$ 8,145,937**	**$ 33,543,314**	**$ 23,891,149**	**$ 443,329**	**$ 23,447,820**	**$ 5,463,803**					**$ 1,639,163**	**$ 892,384**	**$ 105,752**	**$ 2,637,299**	**$ 2,606,542**	**-$ 30,756**

2018

		Book Values							Service Lives				Depreciation Expense					
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated [7]	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1611	Computer Software (Formally known as Account 1925)	$ 158,896	$ 158,896	$ -	$ 486,159	$ 172,155	$ 314,004	$ 32,812	-	0.00%	5.00	20.00%	$ -	$ 62,801	$ 3,281	$ 66,082	$ 48,628	-$ 17,454
1612	Land Rights (Formally known as Account 1906)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 446,493	$ -	$ 446,493	$ 58,812		$ 58,812	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings	$ 1,418,749	$ 193,070	$ 1,225,679	$ 96,420		$ 96,420	-$ 872,145	38.09	2.63%	50.00	2.00%	$ 32,178	$ 1,928	-$ 8,721	$ 25,385	$ 17,013	-$ 8,372
1810	Leasehold Improvements		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 6,731,809	$ 1,560,702	$ 5,171,107	$ 6,789,709		$ 6,789,709	$ 3,264,424	19.88	5.03%	40.00	2.50%	$ 260,117	$ 169,743	$ 40,805	$ 470,665	$ 485,912	$ 15,247
1825	Storage Battery Equipment		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 8,016,523	$ 1,557,036	$ 6,459,487	$ 7,375,413	$ 650,301	$ 6,725,112	$ 1,025,156	24.89	4.02%	45.00	2.22%	$ 259,506	$ 149,447	$ 11,391	$ 420,344	$ 421,903	$ 1,559
1835	Overhead Conductors & Devices	$ 4,812,400	$ 1,030,770	$ 3,781,630	$ 4,056,125		$ 4,056,125	$ 893,705	28.08	3.56%	60.00	1.67%	$ 134,692	$ 67,602	$ 7,448	$ 209,742	$ 220,461	$ 10,719
1840	Underground Conduit	$ 631,714	$ 85,995	$ 545,719	$ 1,244,580		$ 1,244,580	$ 208,073	38.08	2.63%	50.00	2.00%	$ 14,333	$ 24,892	$ 2,081	$ 41,305	$ 41,246	-$ 58
1845	Underground Conductors & Devices	$ 2,326,939	$ 509,552	$ 1,817,387	$ 1,308,483		$ 1,308,483	$ 276,710	21.40	4.67%	40.00	2.50%	$ 84,925	$ 32,712	$ 3,459	$ 121,096	$ 119,384	-$ 1,713
1850	Line Transformers	$ 6,397,142	$ 1,264,953	$ 5,132,189	$ 3,522,039		$ 3,522,039	$ 614,191	24.34	4.11%	40.00	2.50%	$ 210,825	$ 88,051	$ 7,677	$ 306,554	$ 294,736	-$ 11,818
1855	Services (OH)	$ 3,293,888	$ 698,323	$ 2,595,565	$ 926,434		$ 926,434	$ 213,700	22.30	4.48%	60.00	1.67%	$ 116,387	$ 15,441	$ 1,781	$ 133,609	$ 133,718	$ 110
1855	Services (UG)	$ 7,484,766	$ 1,571,641	$ 5,913,126	$ 3,804,306		$ 3,804,306	$ 519,597	22.57	4.43%	40.00	2.50%	$ 261,940	$ 95,108	$ 6,495	$ 363,543	$ 362,742	-$ 800
1860	Meters	$ 641,397		$ 641,397			$ -	$ -	15.72	6.36%	25.00	4.00%	$ 40,810	$ -	$ -	$ 40,810	$ 45,724	$ 4,914
1860	Meters (Smart Meters)	$ 2,709,763		$ 2,709,763	$ 709,068		$ 709,068	$ 123,522	10.30	9.71%	10.00	10.00%	$ 263,194	$ 70,907	$ 6,176	$ 340,277	$ 330,385	-$ 9,891
1905	Land	$ 86,551	$ -	$ 86,551	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures	$ 996,035	$ 427,859	$ 568,175	$ 1,412,263		$ 1,412,263	$ 13,278	7.97	12.55%	25.00	4.00%	$ 71,310	$ 56,491	$ 266	$ 128,066	$ 109,312	-$ 18,754
1910	Leasehold Improvements		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 50,813	$ 49,887	$ 926	$ 69,950		$ 69,950	$ 7,298	1.00	100.00%	10.00	10.00%	$ 926	$ 6,995	$ 365	$ 8,286	$ 10,191	$ 1,906
1915	Office Furniture & Equipment (5 years)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 160,672	$ 160,672	$ -	$ 353,050	$ 68,005	$ 285,045	$ 73,098	-	0.00%	5.00	20.00%	$ -	$ 57,009	$ 7,310	$ 64,319	$ 60,634	-$ 3,685
1930	Transportation Equipment >3	$ 592,813	$ 592,813	$ -	$ 1,084,351		$ 1,084,351	-$ 0	-	0.00%	8.00	12.50%	$ -	$ 135,544	-$ 0	$ 135,544	$ 152,242	$ 16,698
1930	Transportation Equipment <3	$ 154,906	$ 154,906	$ -	$ 474,741		$ 474,741	$ 74,349			5.00		$ -	$ 94,948	$ 7,435	$ 102,383	$ 114,996	$ 12,613
1935	Stores Equipment		$ -	$ -	$ -		$ -	$ 67,298		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ 1,122	$ 1,122
1940	Tools, Shop & Garage Equipment	$ 214,636	$ 214,636	$ -	$ 200,682		$ 200,682	$ 25,442	-	0.00%	10.00	10.00%	$ -	$ 20,068	$ 1,272	$ 21,340	$ 36,396	$ 15,055
1945	Measurement & Testing Equipment		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1950	Power Operated Equipment		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -

1955	Communications Equipment	$ 19,683	$ 19,683	$ -	$ 94,995		$ 94,995	$ 4,189	-	0.00%	10.00	10.00%	$ -	$ 9,499	$ 209	$ 9,709	$ 11,629	$ 1,920
1955	Communication Equipment (Smart Meters)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ 10,055	$ 10,055	$ 0	$ 2,930		$ 2,930	$ -		0.00%	10.00	10.00%	$ -	$ 293	$ -	$ 293	$ 423	$ 130
1970	Load Management Controls Customer Premises		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 283,106	$ 243,875	$ 39,231	$ 221,278		$ 221,278	$ 375,350	2.46	40.65%	13.72	7.29%	$ 15,947	$ 16,128	$ 13,679	$ 45,754	$ 46,280	$ 526
1985	Miscellaneous Fixed Assets		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ 31,426	$ 9,777	$ 21,649	$ -		$ -	$ -	13.28	7.53%	10.00	10.00%	$ 1,630	$ -	$ -	$ 1,630	$ 1,630	-$ 0
1995	Contributions & Grants	-$ 5,981,924	-$ 1,034,007	-$ 4,947,917	-$ 1,737,867		-$ 1,737,867	$ -	28.71	3.48%	45.00	2.22%	-$ 172,334	-$ 38,619	$ -	-$ 210,954	-$ 212,507	-$ 1,553
2440	Deferrerd Revenue			$ -	-$ 3,198,969		-$ 3,198,969	-$ 558,617			46.00	2.17%	$ -	-$ 69,543	-$ 6,072	-$ 75,615	-$ 80,614	-$ 4,999
2005	Property Under Finance Lease			$ -	$ -		$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
	Total	**$ 41,689,251**	**$ 9,481,096**	**$ 32,208,155**	**$ 29,354,952**	**$ 890,461**	**$ 28,464,492**	**$ 6,381,431**					**$ 1,596,387**	**$ 1,067,444**	**$ 106,336**	**$ 2,770,167**	**$ 2,773,585**	**$ 3,418**

2019

		Book Values							Service Lives				Depreciation Expense					
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated [7]	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1611	Computer Software (Formally known as Account 1925)	$ 158,896	$ 158,896	$ -	$ 518,971	$ 300,149	$ 218,822	$ 51,279	-	0.00%	5.00	20.00%	$ -	$ 43,764	$ 5,128	$ 48,892	$ 36,554	-$ 12,338
1612	Land Rights (Formally known as Account 1906)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 446,493	$ -	$ 446,493	$ 58,812		$ 58,812	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings	$ 1,418,749	$ 225,248	$ 1,193,500	-$ 775,725		-$ 775,725	$ -	37.09	2.70%	50.00	2.00%	$ 32,178	-$ 15,515	$ -	$ 16,664	$ 17,923	$ 1,259
1810	Leasehold Improvements		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 6,731,809	$ 1,820,819	$ 4,910,990	$ 10,054,133		$ 10,054,133	$ 992,551	18.88	5.30%	40.00	2.50%	$ 260,117	$ 251,353	$ 12,407	$ 523,877	$ 514,822	-$ 9,055
1825	Storage Battery Equipment		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 8,016,523	$ 1,816,542	$ 6,199,981	$ 8,400,569	$ 749,575	$ 7,650,994	$ 1,286,786	23.89	4.19%	45.00	2.22%	$ 259,506	$ 170,022	$ 14,298	$ 443,826	$ 445,813	$ 1,987
1835	Overhead Conductors & Devices	$ 4,812,400	$ 1,165,462	$ 3,646,938	$ 4,949,830		$ 4,949,830	$ 1,129,147	27.08	3.69%	60.00	1.67%	$ 134,692	$ 82,497	$ 9,410	$ 226,599	$ 236,897	$ 10,298
1840	Underground Conduit	$ 631,714	$ 100,328	$ 531,386	$ 1,452,653		$ 1,452,653	$ 516,961	37.08	2.70%	50.00	2.00%	$ 14,333	$ 29,053	$ 5,170	$ 48,555	$ 48,432	-$ 123
1845	Underground Conductors & Devices	$ 2,326,939	$ 594,478	$ 1,732,461	$ 1,585,193		$ 1,585,193	$ 352,214	20.40	4.90%	40.00	2.50%	$ 84,925	$ 39,630	$ 4,403	$ 128,958	$ 127,214	-$ 1,744
1850	Line Transformers	$ 6,397,142	$ 1,475,778	$ 4,921,363	$ 4,136,231		$ 4,136,231	$ 808,474	23.34	4.28%	40.00	2.50%	$ 210,825	$ 103,406	$ 10,106	$ 324,337	$ 315,905	-$ 8,432
1855	Services (OH)	$ 3,293,888	$ 814,710	$ 2,479,178	$ 1,140,134		$ 1,140,134	$ 160,348	21.30	4.69%	60.00	1.67%	$ 116,387	$ 19,002	$ 1,336	$ 136,726	$ 139,003	$ 2,278
1855	Services (UG)	$ 7,484,766	$ 1,833,581	$ 5,651,186	$ 4,323,904		$ 4,323,904	$ 885,245	21.57	4.64%	40.00	2.50%	$ 261,940	$ 108,098	$ 11,066	$ 381,103	$ 378,135	-$ 2,968
1860	Meters	$ 641,397		$ 641,397			$ -	$ -	15.72	6.36%	25.00	4.00%	$ 40,810	$ -	$ -	$ 40,810	$ 44,857	$ 4,046
1860	Meters (Smart Meters)	$ 2,709,763		$ 2,709,763	$ 832,590		$ 832,590	$ 113,575	10.30	9.71%	10.00	10.00%	$ 263,194	$ 83,259	$ 5,679	$ 352,132	$ 344,820	-$ 7,311
1905	Land	$ 86,551	$ -	$ 86,551	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures	$ 996,035	$ 499,169	$ 496,866	$ 1,425,541		$ 1,425,541	$ 40,195	6.97	14.35%	25.00	4.00%	$ 71,310	$ 57,022	$ 804	$ 129,135	$ 109,776	-$ 19,360
1910	Leasehold Improvements		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 50,813	$ 50,813	$ -	$ 77,248		$ 77,248	$ 7,549	-	0.00%	10.00	10.00%	$ -	$ 7,725	$ 377	$ 8,102	$ 9,534	$ 1,432
1915	Office Furniture & Equipment (5 years)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 160,672	$ 160,672	$ -	$ 426,148	$ 76,081	$ 350,067	$ 224,479	-	0.00%	5.00	20.00%	$ -	$ 70,013	$ 22,448	$ 92,461	$ 77,730	-$ 14,731
1930	Transportation Equipment >3	$ 592,813	$ 592,813	$ -	$ 1,084,351		$ 1,084,351	$ 324,244	-	0.00%	8.00	12.50%	$ -	$ 135,544	$ 20,265	$ 155,809	$ 140,792	-$ 15,018
1930	Transportation Equipment <3	$ 154,906	$ 154,906	$ -	$ 549,090	$ 125,731	$ 423,359	$ 107,275			5.00	20.00%	$ -	$ 84,672	$ 10,728	$ 95,399	$ 108,209	$ 12,810
1935	Stores Equipment		$ -	$ -	$ 67,298		$ 67,298	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ 2,692	$ 2,692
1940	Tools, Shop & Garage Equipment	$ 214,636	$ 214,636	$ -	$ 226,124		$ 226,124	$ 41,078	-	0.00%	10.00	10.00%	$ -	$ 22,612	$ 2,054	$ 24,666	$ 36,498	$ 11,831
1945	Measurement & Testing Equipment		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1950	Power Operated Equipment		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ 19,683	$ 19,683	$ -	$ 99,183		$ 99,183	$ 3,573	-	0.00%	10.00	10.00%	$ -	$ 9,918	$ 179	$ 10,097	$ 10,404	$ 307
1955	Communication Equipment (Smart Meters)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ 10,055	$ 10,055	$ 0	$ 2,930		$ 2,930	$ -		0.00%	10.00	10.00%	$ -	$ 293	$ -	$ 293	$ 293	$ 0
1970	Load Management Controls Customer Premises		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 283,106	$ 259,823	$ 23,283	$ 596,628		$ 596,628	$ 53,180	1.98	50.51%	11.91	8.40%	$ 11,759	$ 50,095	$ 2,233	$ 64,086	$ 64,127	$ 41
1985	Miscellaneous Fixed Assets		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ 31,426	$ 11,407	$ 20,019	$ -		$ -	$ -	12.28	8.14%	10.00	10.00%	$ 1,630	$ -	$ -	$ 1,630	$ 1,629	-$ 0
1995	Contributions & Grants	-$ 5,981,924	-$ 1,206,341	-$ 4,775,583	-$ 1,737,867		-$ 1,737,867	$ -	27.71	3.61%	45.00	2.22%	-$ 172,334	-$ 38,619	$ -	-$ 210,954	-$ 230,216	-$ 19,262
2440	Deferred Revenue			$ -	-$ 3,757,586		-$ 3,757,586	-$ 483,042			46.00		$ -	-$ 81,687	-$ 5,250	-$ 86,937	-$ 93,372	-$ 6,435
2005	Property Under Finance Lease			$ -	$ -		$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
	Total	**$ 41,689,251**	**$ 10,773,478**	**$ 30,915,772**	**$ 35,736,383**	**$ 1,251,535**	**$ 34,484,847**	**$ 6,615,112**					**$ 1,591,273**	**$ 1,232,158**	**$ 132,837**	**$ 2,956,268**	**$ 2,888,471**	**-$ 67,797**

2020

		Book Values							Service Lives				Depreciation Expense					
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated [7]	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1611	Computer Software (Formally known as Account 1925)	$ 158,896	$ 158,896	$ -	$ 570,250	$ 381,126	$ 189,124	$ 1,250	-	0.00%	5.00	20.00%	$ -	$ 37,825	$ 125	$ 37,950	$ 30,531	-$ 7,419
1612	Land Rights (Formally known as Account 1906)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 446,493	$ -	$ 446,493	$ 58,812		$ 58,812	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings	$ 1,418,749	$ 257,427	$ 1,161,322	-$ 775,725		-$ 775,725	$ -	36.09	2.77%	50.00	2.00%	$ 32,178	-$ 15,515	$ -	$ 16,664	$ 17,923	$ 1,259
1810	Leasehold Improvements		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 6,731,809	$ 2,080,936	$ 4,650,873	$ 11,046,684		$ 11,046,684	$ 473,587	17.88	5.59%	40.00	2.50%	$ 260,117	$ 276,167	$ 5,920	$ 542,204	$ 558,933	$ 16,729
1825	Storage Battery Equipment		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 8,016,523	$ 2,076,048	$ 5,940,475	$ 9,687,355	$ 956,005	$ 8,731,350	$ 1,695,322	22.89	4.37%	45.00	2.22%	$ 259,506	$ 194,030	$ 18,837	$ 472,373	$ 485,810	$ 13,437
1835	Overhead Conductors & Devices	$ 4,812,400	$ 1,300,155	$ 3,512,246	$ 6,078,977		$ 6,078,977	$ 637,333	26.08	3.83%	60.00	1.67%	$ 134,692	$ 101,316	$ 5,311	$ 241,320	$ 250,251	$ 8,931
1840	Underground Conduit	$ 631,714	$ 114,661	$ 517,054	$ 1,969,614		$ 1,969,614	$ 499,206	36.08	2.77%	50.00	2.00%	$ 14,333	$ 39,392	$ 4,992	$ 58,717	$ 56,511	-$ 2,206
1845	Underground Conductors & Devices	$ 2,326,939	$ 679,403	$ 1,647,536	$ 1,937,407		$ 1,937,407	$ 367,085	19.40	5.15%	40.00	2.50%	$ 84,925	$ 48,435	$ 4,589	$ 137,949	$ 133,281	-$ 4,668
1850	Line Transformers	$ 6,397,142	$ 1,686,603	$ 4,710,538	$ 4,944,705		$ 4,944,705	$ 518,945	22.34	4.48%	40.00	2.50%	$ 210,825	$ 123,618	$ 6,487	$ 340,930	$ 336,228	-$ 4,702
1855	Services (OH)	$ 3,293,888	$ 931,098	$ 2,362,790	$ 1,300,482		$ 1,300,482	$ 185,230	20.30	4.93%	60.00	1.67%	$ 116,387	$ 21,675	$ 1,544	$ 139,605	$ 141,883	$ 2,278
1855	Services (UG)	$ 7,484,766	$ 2,095,521	$ 5,389,245	$ 5,209,149		$ 5,209,149	$ 512,863	20.57	4.86%	40.00	2.50%	$ 261,940	$ 130,229	$ 6,411	$ 398,580	$ 401,918	$ 3,339
1860	Meters	$ 641,397		$ 641,397			$ -	$ -	15.72	6.36%	25.00	4.00%	$ 40,810	$ -	$ -	$ 40,810	$ 43,679	$ 2,868
1860	Meters (Smart Meters)	$ 2,709,763		$ 2,709,763	$ 946,165		$ 946,165	$ 142,738	10.30	9.71%	10.00	10.00%	$ 263,194	$ 94,617	$ 7,137	$ 364,947	$ 355,877	-$ 9,070
1905	Land	$ 86,551	$ -	$ 86,551	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures	$ 996,035	$ 570,479	$ 425,556	$ 1,465,736		$ 1,465,736	$ 295,509	5.97	16.76%	25.00	4.00%	$ 71,310	$ 58,629	$ 5,910	$ 135,849	$ 120,184	-$ 15,665
1910	Leasehold Improvements		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 50,813	$ 50,813	$ -	$ 84,797		$ 84,797	$ 31,455	-	0.00%	10.00	10.00%	$ -	$ 8,480	$ 1,573	$ 10,052	$ 10,061	$ 9
1915	Office Furniture & Equipment (5 years)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 160,672	$ 160,672	$ -	$ 650,627	$ 204,796	$ 445,830	$ 348,220	-	0.00%	5.00	20.00%	$ -	$ 89,166	$ 34,822	$ 123,988	$ 119,161	-$ 4,827
1930	Transportation Equipment >3	$ 592,813	$ 592,813	$ -	$ 1,408,595		$ 1,408,595	$ -	-	0.00%	8.00	12.50%	$ -	$ 176,074	$ -	$ 176,074	$ 152,312	-$ 23,762
1930	Transportation Equipment <3	$ 154,906	$ 154,906	$ -	$ 656,365	$ 152,905	$ 503,460	$ 89,396			5.00	20.00%	$ -	$ 100,692	$ 8,940	$ 109,632	$ 117,406	$ 7,774
1935	Stores Equipment		$ -	$ -	$ 67,298		$ 67,298	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ 6,730	$ 6,730
1940	Tools, Shop & Garage Equipment	$ 214,636	$ 214,636	$ -	$ 267,202		$ 267,202	$ 58,614	-	0.00%	10.00	10.00%	$ -	$ 26,720	$ 2,931	$ 29,651	$ 39,613	$ 9,962
1945	Measurement & Testing Equipment		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1950	Power Operated Equipment		$ -	$ -	$ -		$ -	$ 110,650		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ 5,533	$ 5,533
1955	Communications Equipment	$ 19,683	$ 19,683	$ -	$ 102,757		$ 102,757	$ -	-	0.00%	10.00	10.00%	$ -	$ 10,276	$ -	$ 10,276	$ 9,296	-$ 980
1955	Communication Equipment (Smart Meters)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ 10,055	$ 10,055	$ 0	$ 2,930		$ 2,930	$ -		0.00%	10.00	10.00%	$ -	$ 293	$ -	$ 293	$ 293	-$ 0
1970	Load Management Controls Customer Premises		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 283,106	$ 271,582	$ 11,524	$ 649,808		$ 649,808	$ 80,676	1.81	55.25%	11.91	8.40%	$ 6,367	$ 54,560	$ 3,387	$ 64,314	$ 66,104	$ 1,790
1985	Miscellaneous Fixed Assets		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ 31,426	$ 13,037	$ 18,389	$ -		$ -	$ -	11.28	8.86%	10.00	10.00%	$ 1,630	$ -	$ -	$ 1,630	$ 1,630	$ 0
1995	Contributions & Grants	-$ 5,981,924	-$ 1,378,676	-$ 4,603,248	-$ 1,737,867		-$ 1,737,867	$ -	26.71	3.74%	45.00	2.22%	-$ 172,334	-$ 38,619	$ -	-$ 210,954	-$ 230,216	-$ 19,262
2440	Deferrerd Revenue			$ -	-$ 4,240,628		-$ 4,240,628	-$ 560,311			46.00		$ -	-$ 92,188	-$ 6,090	-$ 98,278	-$ 104,244	-$ 5,966
2005	Property Under Finance Lease			$ -	$ -		$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
	Total	**$ 41,689,251**	**$ 12,060,747**	**$ 29,628,504**	**$ 42,351,495**	**$ 1,694,832**	**$ 40,656,663**	**$ 5,487,768**					**$ 1,585,880**	**$ 1,445,872**	**$ 112,823**	**$ 3,144,576**	**$ 3,126,688**	**-$ 17,888**

2021

		Book Values							Service Lives				Depreciation Expense					
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated [7]	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o
1611	Computer Software (Formally known as Account 1925)	$ 158,896	$ 158,896	$ -	$ 571,500	$ 386,210	$ 185,290	$ 233,150	-	0.00%	5.00	20.00%	$ -	$ 37,058	$ 23,315	$ 60,373	$ 47,524	-$ 12,849
1612	Land Rights (Formally known as Account 1906)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ 446,493	$ -	$ 446,493	$ 58,812		$ 58,812	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings	$ 1,418,749	$ 289,605	$ 1,129,144	-$ 775,725		-$ 775,725	$ -	35.09	2.85%	50.00	2.00%	$ 32,178	-$ 15,515	$ -	$ 16,664	$ 17,923	$ 1,259
1810	Leasehold Improvements		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 6,731,809	$ 2,341,053	$ 4,390,755	$ 11,520,271		$ 11,520,271	$ 474,482	16.88	5.92%	40.00	2.50%	$ 260,117	$ 288,007	$ 5,931	$ 554,055	$ 602,575	$ 48,520
1825	Storage Battery Equipment		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 8,016,523	$ 2,335,554	$ 5,680,969	$ 11,382,677	$ 1,165,580	$ 10,217,097	$ 2,033,907	21.89	4.57%	45.00	2.22%	$ 259,506	$ 227,047	$ 22,599	$ 509,152	$ 494,552	-$ 14,600
1835	Overhead Conductors & Devices	$ 4,812,400	$ 1,434,847	$ 3,377,553	$ 6,716,310		$ 6,716,310	$ 555,555	25.08	3.99%	60.00	1.67%	$ 134,692	$ 111,938	$ 4,630	$ 251,260	$ 260,192	$ 8,932
1840	Underground Conduit	$ 631,714	$ 128,993	$ 502,721	$ 2,468,819		$ 2,468,819	$ 477,235	35.08	2.85%	50.00	2.00%	$ 14,333	$ 49,376	$ 4,772	$ 68,481	$ 66,275	-$ 2,206
1845	Underground Conductors & Devices	$ 2,326,939	$ 764,329	$ 1,562,611	$ 2,304,492		$ 2,304,492	$ 190,084	18.40	5.43%	40.00	2.50%	$ 84,925	$ 57,612	$ 2,376	$ 144,914	$ 140,246	-$ 4,668
1850	Line Transformers	$ 6,397,142	$ 1,897,429	$ 4,499,713	$ 5,463,651		$ 5,463,651	$ 653,474	21.34	4.69%	40.00	2.50%	$ 210,825	$ 136,591	$ 8,168	$ 355,585	$ 350,883	-$ 4,702
1855	Services (OH)	$ 3,293,888	$ 1,047,485	$ 2,246,403	$ 1,485,712		$ 1,485,712	$ 136,661	19.30	5.18%	60.00	1.67%	$ 116,387	$ 24,762	$ 1,139	$ 142,288	$ 144,566	$ 2,278
1855	Services (UG)	$ 7,484,766	$ 2,357,461	$ 5,127,305	$ 5,722,012		$ 5,722,012	$ 803,909	19.57	5.11%	40.00	2.50%	$ 261,940	$ 143,050	$ 10,049	$ 415,039	$ 418,378	$ 3,339
1860	Meters	$ 641,397		$ 641,397			$ -	$ -	15.72	6.36%	25.00	4.00%	$ 40,810	$ -	$ -	$ 40,810	$ 42,818	$ 2,008
1860	Meters (Smart Meters)	$ 2,709,763		$ 2,709,763	$ 1,088,903		$ 1,088,903	$ 139,467	10.30	9.71%	10.00	10.00%	$ 263,194	$ 108,890	$ 6,973	$ 379,058	$ 369,771	-$ 9,287
1905	Land	$ 86,551	$ -	$ 86,551	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures	$ 996,035	$ 641,789	$ 354,246	$ 1,761,245		$ 1,761,245	$ 290,413	4.97	20.13%	25.00	4.00%	$ 71,310	$ 70,450	$ 5,808	$ 147,568	$ 131,903	-$ 15,665
1910	Leasehold Improvements		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 50,813	$ 50,813	$ -	$ 116,252		$ 116,252	$ 2,000	-	0.00%	10.00	10.00%	$ -	$ 11,625	$ 100	$ 11,725	$ 10,530	-$ 1,195
1915	Office Furniture & Equipment (5 years)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 160,672	$ 160,672	$ -	$ 998,847	$ 233,923	$ 764,923	$ 9,800	-	0.00%	5.00	20.00%	$ -	$ 152,985	$ 980	$ 153,965	$ 149,986	-$ 3,979
1930	Transportation Equipment >3	$ 592,813	$ 592,813	$ -	$ 1,408,595		$ 1,408,595	$ 323,941	-	0.00%	8.00	12.50%	$ -	$ 176,074	$ 20,246	$ 196,321	$ 171,368	-$ 24,952
1930	Transportation Equipment <3	$ 154,906	$ 154,906	$ -	$ 745,761	$ 242,771	$ 502,990				5.00	20.00%	$ -	$ 100,598	$ -	$ 100,598	$ 77,777	-$ 22,821
1935	Stores Equipment		$ -	$ -	$ 67,298		$ 67,298	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ 6,730	$ 6,730
1940	Tools, Shop & Garage Equipment	$ 214,636	$ 214,636	$ -	$ 325,816		$ 325,816	$ 40,000	-	0.00%	10.00	10.00%	$ -	$ 32,582	$ 2,000	$ 34,582	$ 39,594	$ 5,012
1945	Measurement & Testing Equipment		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1950	Power Operated Equipment		$ -	$ -	$ 110,650		$ 110,650	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ 11,065	$ 11,065
1955	Communications Equipment	$ 19,683	$ 19,683	$ -	$ 102,757		$ 102,757	$ -	-	0.00%	10.00	10.00%	$ -	$ 10,276	$ -	$ 10,276	$ 9,296	-$ 980
1955	Communication Equipment (Smart Meters)		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ 10,055	$ 10,055	$ 0	$ 2,930		$ 2,930	$ -		0.00%	10.00	10.00%	$ -	$ 293	$ -	$ 293	$ 293	-$ 0
1970	Load Management Controls Customer Premises		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 283,106	$ 277,949	$ 5,157	$ 730,484		$ 730,484	$ 98,517	1.00	100.00%	11.91	8.40%	$ 5,157	$ 61,334	$ 4,136	$ 70,627	$ 73,811	$ 3,184
1985	Miscellaneous Fixed Assets		$ -	$ -	$ -		$ -	$ -		0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ 31,426	$ 14,666	$ 16,760	$ -		$ -	$ -	10.28	9.72%	10.00	10.00%	$ 1,630	$ -	$ -	$ 1,630	$ 1,630	-$ 0
1995	Contributions & Grants	-$ 5,981,924	-$ 1,551,010	-$ 4,430,914	-$ 1,737,867		-$ 1,737,867	$ -	25.71	3.89%	45.00	2.22%	-$ 172,334	-$ 38,619	$ -	-$ 210,954	-$ 212,507	-$ 1,553
2440	Deferred Revenue				-$ 4,800,939		-$ 4,800,939	-$ 551,144			46.00		$ -	-$ 104,368	-$ 5,991	-$ 110,359	-$ 116,593	-$ 6,234
2005	Property Under Finance Lease			$ -	$ -		$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
	Total	**$ 41,689,251**	**$ 13,342,623**	**$ 28,346,628**	**$ 47,839,263**	**$ 2,028,485**	**$ 45,810,778**	**$ 5,911,450**					**$ 1,584,671**	**$ 1,642,046**	**$ 117,232**	**$ 3,343,949**	**$ 3,310,585**	**-$ 33,364**

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

Notes:

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

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

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

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

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

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

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

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

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Appendix 2-D
Overhead Expense

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

OM&A Before Capitalization	2015 Historical Year	2016 Historical Year	2017 Historical Year	2018 Historical Year	2019 Historical Year	2020 Bridge Year	2021 Test Year
Administration	$ 1,375,466	$ 1,390,945	$ 1,518,521	$ 1,466,908	$ 1,468,999	$ 1,771,030	$ 1,914,528
Finance	$ 1,643,732	$ 1,773,511	$ 1,861,438	$ 1,765,996	$ 1,726,311	$ 1,813,628	$ 2,087,779
Human Resources	$ 401,608	$ 335,130	$ 390,226	$ 355,030	$ 425,210	$ 531,809	$ 618,202
Engineering	$ 442,691	$ 487,895	$ 481,888	$ 458,751	$ 521,282	$ 565,054	$ 599,257
Operations Administration	$ 404,419	$ 465,757	$ 365,904	$ 346,983	$ 438,727	$ 432,137	$ 587,515
Operations - Lines, Substations, Metering, Customer Service, Fleet, Stores	$ 2,387,669	$ 2,486,364	$ 2,322,083	$ 2,380,108	$ 2,601,432	$ 2,866,515	$ 3,305,973
Total OM&A Before Capitalization (B)	$ 6,655,585	$ 6,939,602	$ 6,940,060	$ 6,773,776	$ 7,181,960	$ 7,980,173	$ 9,113,253

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	2015 Historical Year	2016 Historical Year	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
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Finance	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Human Resources	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Engineering	$ 91,171	$ 61,378	$ 58,910	$ 49,374	$ 58,671	$ 66,550	$ 54,788		Changes based on required labour to complete annual capital program
Operations Administration	$ 79,679	$ 114,687	$ 166,176	$ 199,459	$ 141,560	$ 156,646	$ 131,914		Changes based on required labour to complete annual capital program
Stores Issues and Facility Costs	$ 94,404	$ 179,397	$ 99,227	$ 124,210	$ 106,672	$ 145,244	$ 192,074		Changes based on required labour to complete annual capital program and changes in annual fleet costs
Fleet Costs	$ 177,121	$ 177,195	$ 184,653	$ 160,921	$ 186,176	$ 158,907	$ 168,539		Changes based on material requirements of capital projects each year
Total Capitalized OM&A (A)	$ 442,375	$ 532,657	$ 508,966	$ 533,964	$ 493,079	$ 527,347	$ 547,315		

% of Capitalized OM&A (=A/B)	7%	8%	7%	8%	7%	7%	6%		

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Appendix 2-FA (Not applicable to this application)

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 submitted for each scenario as required.

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

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

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
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Capital Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total OM&A (Start-Up)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total 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
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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
OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Capital Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total OM&A (Start-Up)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total OM&A (Ongoing)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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Appendix 2-FB (Not applicable to this application)

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 **2015** **2021**																
Allowance for Working Capital (enter rate)		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Rate Base		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Rebasing Year vs. Test Year **2015** **2021**																
Deemed ST Debt (enter amount)		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Deemed LT Debt (enter amount)		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Deemed Equity (enter amount)		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
ST Interest (enter rate)		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
LT Interest (enter rate)		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Return on Equity (enter rate)		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Cost of Capital Total		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
OM&A		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Amortization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grossed-up PILs		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Revenue Requirement		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Provincial Rate Protection			$ -			$ -			$ -			$ -			$ -	
Monthly Amount Paid by IESO			$ -			$ -			$ -			$ -			$ -	

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

PILs Calculation

	2016		2017		2018		2019		2020	
Income Tax	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial
Net Income - ROE on Rate Base	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Amortization (6% DB and 94% P)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CCA (6% DB and 94% P)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Taxable income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tax Rate (to be entered)										
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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

UCC for PILs Calculation

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

Test Year

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

TO BE UPDATED AT DRAFT RATE ORDER STAGE

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Appendix 2-FC (Not applicable to this application)

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 2015 2021																
Allowance for Working Capital (enter rate)		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Rate Base		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
2015 2021																
Deemed ST Debt (enter amount)		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Deemed LT Debt (enter amount)		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Deemed Equity (enter amount)		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tax Rate (to be entered)										
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	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial
17%	83%	Total	17%	83%	Total	17%	83%	Total	17%	83%	Total	17%	83%
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -		$0	$ -		$0	$ -		$0	$ -		$0	$ -	
$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	$ -			$ -			$ -			$ -			$ -
	$ -			$ -			$ -			$ -			$ -

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

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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	1.100	2.370	1.330	2.200	1.750	1.100	2.290	1.110	1.950	1.160	1.100	2.290	1.110	1.950	1.160
SAIFI	0.880	2.010	1.120	1.570	3.850	0.880	1.980	0.940	1.400	1.350	0.880	1.980	0.940	1.400	1.350

5 Year Historical Average

SAIDI	1.750		1.522		1.522
SAIFI	1.886		1.310		1.310

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%	100.0%	100.0%	100.0%	100.0%	100.0%
Telephone Accessibility	65.0%	82.1%	83.6%	86.6%	91.1%	95.7%
Appointments Met	90.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Written Response to Enquires	80.0%	100.0%	100.0%	99.9%	100.0%	100.0%
Emergency Urban Response	80.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Emergency Rural Response	80.0%	100.0%	100.0%	100.0%	NA	NA
Telephone Call Abandon Rate	10.0%	8.0%	6.6%	6.1%	4.9%	5.6%
Appointment Scheduling	90.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Rescheduling a Missed Appointment	100.0%	NA	NA	100.0%	NA	NA
Reconnection Performance Standard	85.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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Appendix 2-H
Other Operating Revenue

USoA #	USoA Description	2015 Actual[2]	2016 Actual[2]	2017 Actual[2]	2018 Actual[2]	2019 Actual	Bridge Year	Test Year	CGAAP
		2015	2016	2017	2018	2019	2020	2021	Enter Transition Year
	Reporting Basis								CGAAP
4235	**Specific Service Charges**	-$ 616,193	-$ 579,684	-$ 437,297	-$ 358,852	-$ 214,871	-$ 144,519	-$ 144,519	
4225	**Late Payment Charges**	-$ 144,454	-$ 145,466	-$ 161,685	-$ 152,362	-$ 134,994	-$ 77,754	-$ 150,473	
4082	**Retail Services Revenues**							-$ 24,145	
4084	Service Tr Revenues							-$ 428	
4086	SSS Charge	-$ 84,282	-$ 85,403	-$ 86,269	-$ 86,924	-$ 87,410	-$ 87,188	-$ 86,997	
4210	Rent from Electric Property	-$ 315,551	-$ 260,464	-$ 260,448	-$ 245,584	-$ 266,288	-$ 261,898	-$ 499,198	
4220	Other Electric Revenue	-$ 177							
4245	Gov't Assistance Credited to I	-$ 43,035	-$ 48,689	-$ 71,269	-$ 80,619	-$ 93,371	-$ 104,244	-$ 116,593	
4305	Reg Debits	$ 720,314	$ 1,628,473	$ 811,985	$ 273				
4335	Profits and Losses from Hedg	$ 152,493	-$ 672,578	-$ 890,292	$ 140,775	$ 681,401			
4355	Gain on Disposition of utility P	-$ 19,959	-$ 137,183	-$ 30,000	-$ 3,432	-$ 90,253			
4362	Loss on Disposition of utility P	$ 69,759	$ 21,640	$ 184,023	$ 29,352	$ 180,525	$ 47,391	$ 69,191	
4375	Revenues From Non-Rate Re	-$ 1,386,728	-$ 1,103,430	-$ 1,237,153	-$ 1,155,268	-$ 864,459	-$ 666,439	-$ 67,344	
4380	Expenses From Non-Rate Re	$ 1,322,810	$ 1,091,120	$ 1,316,877	$ 1,320,284	$ 876,802	$ 606,983	$ 17,123	
4390	Misc Non-Operating Income	-$ 22,104	-$ 3,199	-$ 14,685	-$ 9,197	-$ 3,042	-$ 9,120	-$ 9,120	
4398	Foreign Exchange	-$ 18,074	$ 13,352	$ 10,733	-$ 915	$ 1,406	$ 15,000	$ 15,000	
4405	Interest and Dividend Income	-$ 128,267	-$ 125,146	-$ 153,260	-$ 248,275	-$ 893,411	-$ 272,368	-$ 184,331	
Specific Service Charges		-$ 616,193	-$ 579,684	-$ 437,297	-$ 358,852	-$ 214,871	-$ 144,519	-$ 144,519	$ -
Late Payment Charges		-$ 144,454	-$ 145,466	-$ 161,685	-$ 152,362	-$ 134,994	-$ 77,754	-$ 150,473	$ -
Other Operating Revenues		-$ 443,045	-$ 394,556	-$ 417,986	-$ 413,128	-$ 447,069	-$ 453,330	-$ 727,361	
Other Income or Deductions		$ 690,243	$ 713,049	-$ 1,772	$ 73,597	-$ 111,031	-$ 278,553	-$ 159,481	
Total		-$ 513,449	-$ 406,657	-$ 1,018,740	-$ 850,745	-$ 907,965	-$ 954,156	-$ 1,181,835	$ -

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

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

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.

15	**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 then 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 2020 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 activity 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. For any savings from new projects that begin on or after May 1, 2019 that are under the IESO's interim framework (May 1, 2019 to December 31, 2020), distributors should not include these savings as part of the 2020 CDM manual adjustment.

2019-2020 CDM Activities

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. A distributor could have proposed an alternative approach but would have been expected to document in its application why it believes that its proposal is more reasonable.

For 2020 rate applications, distributors should ensure that the sum of the results for the 2015 to 2018 program years is consistent with the results provided by the IESO. For 2019 and 2020 program years, the projected CDM savings should not match the distributor's CDM Plan or its 2015-2020 CDM targets. Rather, for 2019 and 2020 CDM activity, distributors 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*								
			20,260,000					
	2015	**2016**	**2017**	**2018**	**2019**	**2020**	**2021****	**Total**
			%					
2015 CDM Programs						52.77%		82.22%
2016 CDM Programs						14.43%		22.48%
2017 CDM Programs						27.16%		27.16%
2018 CDM Programs						14.35%		14.35%
2019 CDM Programs						9.61%		10.86%
2020 CDM Programs						0.00%		0.00%
Total in Year						**118.31%**		**157.06%**
			kWh					
2015 CDM Programs	16,748,850.00	16,682,974.00	16,674,278.00	16,670,505.00	16,663,767.00	16,660,104.00	16,656,981.00	16,656,981.00
2016 CDM Programs		4,554,823.86	4,554,803.70	4,554,782.55	4,554,761.39	4,554,740.23	4,554,740.23	4,554,740.23
2017 CDM Programs			6,401,725.47	5,503,682.56	5,502,828.65	5,501,974.74	5,501,831.74	5,501,831.74
2018 CDM Programs				4,027,457.37	2,917,353.36	2,907,174.05	2,907,174.05	2,907,174.05
2019 CDM Programs					1,827,951.03	1,946,093.93	2,199,926.48	2,199,926.48
2020 CDM Programs								0.00
Total in Year	16,748,850.00	21,237,797.86	27,630,807.17	30,756,427.47	31,466,661.42	**31,570,086.94**	**31,820,653.49**	**20,260,000.00**

*This total will not equal the distributor's former CFF CDM target. Rather, for 2019 and 2020, the distributor 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.

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. The distributor should enter measured CDM savings for 2015, 2016, 2017 and 2018, and the persistence of 2015, 2016, 2017 and 2018 programs for 2018-2020 in rows 34, 35, 36 and 37. Distributors should rely on the Participant and Cost monthly reports provided by the IESO for 2018 CDM savings which can be entered into row 37. The distributor should include only those projected CDM savings in 2019 and 2020 from projects that it has contractual obligations with a customer on or before April 30, 2019 under the former CFF.

Determination of 2020 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 2018 into cells C57 to C63 and D57 to D63. The model will calculate the cumulative savings for all programs from 2006 to 2016 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 to 2015	**"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**	
2006 to 2017 OPA CDM programs: Persistence to 2020.	0	0	0	0.00%

*For 2018 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 2020 test year.

Weight Factor for Inclusion in CDM Adjustment to 2020 Load Forecast

	2015	**2016**	**2017**	**2018***	**2019****	**2020****	
Weight Factor for each year's CDM program impact on 2020 load forecast	**0**	**0**	**0**	**0.5**	**1**	**0.5**	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 0.5, but one option is for full year impact of persistence of 2018 CDM programs on 2020 load forecast, but 50% impact in base forecast (first year impact of 2018 CDM programs on 2018 actuals, which is part of the data underlying the base load forecast).*	*Full year impact of persistence of 2019 programs on 2020 load forecast. 2019 CDM program impacts are not in the base forecast.*	*Only 50% of 2019 CDM programs are assumed to impact the 2020 load forecast based on the "half-year" rule.*	

* 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.

2015-2020 LRAMVA and 2020 CDM adjustment to Load Forecast

One manual adjustment for CDM impacts to the 2020 load forecast is made. There is a different but related threshold amount that is used for the 2020 LRAMVA amount for Account 1568.

The amount used for the CDM threshold of the LRAMVA is the kWh that will be used to determine the base amount for the LRAMVA balance for 2020. 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 2020 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**	**Total for 2020**
Amount used for CDM threshold for LRAMVA (2020)	16,660,104.00	4,554,740.23	5,501,974.74	2,907,174.05	1,946,093.93	-	**31,570,086.94**

Manual Adjustment for 2020 Load Forecast (billed basis)	-	-	-		1,099,963.24	-	1,099,963.24
Manual Adjustment for 2020 LDC-only CDM programs (billed basis)							
Total Manual Forecast to Load Forecast	-	-	-	-	-	-	-
Proposed Loss Factor (TLF)		Format: X.XX%					
Manual Adjustment for 2020 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 2020 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

Filed Externally - Model not populating kW

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	516,728,999			
Historical	*2016*		Actual	488,765,497			
Historical	*2017*		Actual	482,398,546			
Historical	*2018*		Actual	496,980,971			
Historical	*2019*		Actual	495,761,810			
Bridge Year	*2020*		Forecast		491,915,659		
Test Year	*2021*		Forecast		491,086,840		

Variance Analysis	Year	Year-over-year		Versus OEB-approved
	2015			
	2016	-5.4%		
	2017	-1.3%		
	2018	3.0%		
	2019	-0.2%		
	2020			
	2021		-0.2%	
	Geometric Mean	-1.4%		

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		OEB-approved		Actual				Actual			
Historical	*2016*	Actual				Actual				Actual			
Historical	*2017*	Actual				Actual				Actual			
Historical	*2018*	Actual				Actual				Actual			
Historical	*2019*	Actual				Actual				Actual			
Bridge Year	*2020*	Forecast				Forecast				Forecast			
Test Year	*2021*	Forecast				Forecast				Forecast			

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

	Calendar Year (for 2021 Cost of Service)	Revenues			EX3
Historical	*2015*	Actual		OEB-approved	
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		

2 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		0	
Historical	*2016*	Actual			Actual				Actual		0	
Historical	*2017*	Actual			Actual				Actual		0	
Historical	*2018*	Actual			Actual				Actual		0	
Historical	*2019*	Actual			Actual				Actual		0	
Bridge Year	*2020*	Forecast			Forecast				Forecast		0	
Test Year	*2021*	Forecast			Forecast				Forecast		0	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved
	2015			*2015*			*2015*		
	2016			*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			
					EX3
Historical	*2015*	Actual		OEB-approved	
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		

3 Customer Class: GS>50 to 2999 kW

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

	Calendar Year (for 2021 Cost of Service)	Customers			Consumption (kWh) [3]				Consumption (kWh) per Customer			
						Actual (Weather actual)	Weather-normalized			Actual (Weather actual)	Weather-normalized	
Historical	*2015*	Actual		OEB-approved	Actual			OEB-approved	209,884,489	Actual		OEB-approved
Historical	*2016*	Actual			Actual					Actual		
Historical	*2017*	Actual			Actual					Actual		
Historical	*2018*	Actual			Actual					Actual		
Historical	*2019*	Actual			Actual					Actual		
Bridge Year	*2020*	Forecast			Forecast					Forecast		
Test Year	*2021*	Forecast			Forecast					Forecast		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved
	2015			*2015*			*2015*		
	2016			*2016*			*2016*		
	2017			*2017*			*2017*		
	2018			*2018*			*2018*		
	2019			*2019*			*2019*		
	2020			*2020*			*2020*		
	2021			*2021*		-100.0%	*2021*		
	Geometric Mean			Geometric Mean		-100.0%	Geometric Mean		

	Calendar Year (for 2021 Cost of Service)	Revenues		
Historical	*2015*	Actual		OEB-approved
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		

4 **Customer Class:** GS>3000 to 4999 kW

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

	Calendar Year (for 2021 Cost of Service)		Customers		Consumption (kWh) [3]				Consumption (kWh) per Customer			
						Actual (Weather actual)	Weather-normalized	Weather-normalized		Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	*2015*	Actual			Actual			0	Actual			0
Historical	*2016*	Actual			Actual			0	Actual			0
Historical	*2017*	Actual			Actual			0	Actual			0
Historical	*2018*	Actual			Actual			0	Actual			0
Historical	*2019*	Actual			Actual			0	Actual			0
Bridge Year	*2020*	Forecast			Forecast			0	Forecast			0
Test Year	*2021*	Forecast			Forecast			0	Forecast			0

Variance Analysis	**Year**	**Year-over-year**	**Test Year Versus OEB-approved**	**Year**	**Year-over-year**	**Test Year Versus OEB-approved**	**Year**	**Year-over-year**	**Test Year Versus OEB-approved**
	2015			*2015*			*2015*		
	2016			*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		OEB-approved	
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		

5 Customer Class: Street Lighting | Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kW

	Calendar Year (for 2021 Cost of Service)	Customers			Consumption (kWh) [3]			Consumption (kWh) per Customer			
						Actual (Weather actual)	Weather-normalized	Weather-normalized		Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	*2015*	Actual		OEB-approved	Actual				Actual		0	
Historical	*2016*	Actual			Actual				Actual		0	
Historical	*2017*	Actual			Actual				Actual		0	
Historical	*2018*	Actual			Actual				Actual		0	
Historical	*2019*	Actual			Actual				Actual		0	
Bridge Year	*2020*	Forecast			Forecast				Forecast		0	
Test Year	*2021*	Forecast			Forecast				Forecast		0	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved
	2015			*2015*			*2015*		
	2016			*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		OEB-approved
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		

6 **Customer Class:** Sentinel Lighting

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

	Calendar Year (for 2021 Cost of Service)	Customers		Consumption (kWh) [3]			Consumption (kWh) per Customer		
					Actual (Weather actual)	Weather-normalized		Actual (Weather actual)	Weather-normalized
Historical	*2015*	Actual		Actual			Actual		0
Historical	*2016*	Actual		Actual			Actual		0
Historical	*2017*	Actual		Actual			Actual		0
Historical	*2018*	Actual		Actual			Actual		0
Historical	*2019*	Actual		Actual			Actual		0
Bridge Year	*2020*	Forecast		Forecast			Forecast		0
Test Year	*2021*	Forecast		Forecast			Forecast		0

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved
	2015			*2015*			*2015*		
	2016			*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	OEB-approved	
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		

7 **Customer Class:** UMSL

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

	Calendar Year (for 2021 Cost of Service	Customers				Consumption (kWh) [3]				Consumption (kWh) per Customer			
							Actual (Weather actual)	Weather-normalized	Weather-normalized		Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	*2015*	Actual		OEB-approved	7	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		-100.0%	*2021*			*2021*		
	Geometric Mean		-100.0%	Geometric Mean			Geometric Mean		

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

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

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

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

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

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

	Calendar Year (for 2021 Cost of Service	Revenues			
Historical	*2015*	Actual		OEB-approved	
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.

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Appendix 2-JA

Summary of Recoverable OM&A Expenses

	2015 Last Rebasing Year OEB Approved	2015 Last Rebasing Year Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	2021 Test Year
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Operations	$ 1,016,405	$ 629,042	$ 775,642	$ 737,777	$ 645,453	$ 925,842	$ 830,091	$ 1,028,903
Maintenance	$ 1,486,331	$ 1,739,889	$ 1,724,297	$ 1,632,098	$ 1,652,475	$ 1,829,166	$ 2,151,753	$ 2,613,186
SubTotal	**$ 2,502,736**	**$ 2,368,931**	**$ 2,499,939**	**$ 2,369,875**	**$ 2,297,928**	**$ 2,755,008**	**$ 2,981,844**	**$ 3,642,089**
%Change (year over year)		-5.3%	5.5%	-5.2%	-3.0%	19.9%	8.2%	22.1%
%Change (Test Year vs Last Rebasing Year - Actual)								53.7%
Billing and Collecting	$ 1,233,810	$ 1,109,424	$ 1,186,321	$ 1,204,043	$ 1,258,639	$ 1,142,030	$ 1,413,651	$ 1,328,174
Community Relations	$ 2,200	$ 44,252	$ 334	$ -	$ -	$ -	$ -	$ -
Administrative and General	$ 2,690,983	$ 2,690,602	$ 2,720,350	$ 2,857,176	$ 2,683,244	$ 2,791,843	$ 3,057,332	$ 3,595,675
SubTotal	**$ 3,926,993**	**$ 3,844,278**	**$ 3,907,005**	**$ 4,061,219**	**$ 3,941,884**	**$ 3,933,873**	**$ 4,470,983**	**$ 4,923,849**
%Change (year over year)		-2.1%	1.6%	3.9%	-2.9%	-0.2%	13.7%	10.1%
%Change (Test Year vs Last Rebasing Year - Actual)								28.1%
Total	**$ 6,429,729**	**$ 6,213,210**	**$ 6,406,945**	**$ 6,431,094**	**$ 6,239,812**	**$ 6,688,882**	**$ 7,452,827**	**$ 8,565,938**
%Change (year over year)		-3.4%	3.1%	0.4%	-3.0%	7.2%	11.4%	14.9%

	2015 Last Rebasing Year OEB Approved	2015 Last Rebasing Year Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	2021 Test Year
Operations	$ 1,016,405	$ 629,042	$ 775,642	$ 737,777	$ 645,453	$ 925,842	$ 830,091	$ 1,028,903
Maintenance	$ 1,486,331	$ 1,739,889	$ 1,724,297	$ 1,632,098	$ 1,652,475	$ 1,829,166	$ 2,151,753	$ 2,613,186
Billing and Collecting	$ 1,233,810	$ 1,109,424	$ 1,186,321	$ 1,204,043	$ 1,258,639	$ 1,142,030	$ 1,413,651	$ 1,328,174
Community Relations	$ 2,200	$ 44,252	$ 334	$ -	$ -	$ -	$ -	$ -
Administrative and General	$ 2,690,983	$ 2,690,602	$ 2,720,350	$ 2,857,176	$ 2,683,244	$ 2,791,843	$ 3,057,332	$ 3,595,675
Total	**$ 6,429,729**	**$ 6,213,210**	**$ 6,406,945**	**$ 6,431,094**	**$ 6,239,812**	**$ 6,688,882**	**$ 7,452,827**	**$ 8,565,938**
%Change (year over year)		-3.4%	3.1%	0.4%	-3.0%	7.2%	11.4%	14.9%

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 2015 OEB Approved	Last Rebasing Year 2015 Actuals	Variance 2015 OEB Approved - 2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	Variance 2020 Bridge vs. 2019 Actuals	2021 Test Year	Variance 2021 Test vs. 2020 Bridge
Operations	$ 1,016,405	$ 629,042	$ 387,363	$ 775,642	$ 737,777	$ 645,453	$ 925,842	$ 830,091	-$ 95,751	$ 1,028,903	$ 198,812
Maintenance	$ 1,486,331	$ 1,739,889	-$ 253,558	$ 1,724,297	$ 1,632,098	$ 1,652,475	$ 1,829,166	$ 2,151,753	$ 322,587	$ 2,613,186	$ 461,433
Billing and Collecting	$ 1,233,810	$ 1,109,424	$ 124,386	$ 1,186,321	$ 1,204,043	$ 1,258,639	$ 1,142,030	$ 1,413,651	$ 271,621	$ 1,328,174	-$ 85,477
Community Relations	$ 2,200	$ 44,252	-$ 42,052	$ 334	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administrative and General	$ 2,690,983	$ 2,690,602	$ 381	$ 2,720,350	$ 2,857,176	$ 2,683,244	$ 2,791,843	$ 3,057,332	$ 265,489	$ 3,595,675	$ 538,343
Total OM&A Expenses	$ 6,429,729	$ 6,213,210	$ 216,519	$ 3,907,005	$ 4,061,219	$ 3,941,884	$ 3,933,873	$ 4,470,983	$ 537,109	$ 8,565,938	$ 4,094,955
Adjustments for Total non-recoverable items[2]											
Total Recoverable OM&A Expenses	$ 6,429,729	$ 6,213,210	$ 216,519	$ 3,907,005	$ 4,061,219	$ 3,941,884	$ 3,933,873	$ 4,470,983	$ 537,109	$ 8,565,938	$ 4,094,955
Variance from previous year				-$ 2,308,204	$ 154,214	-$ 119,335	-$ 8,010	$ 537,109		$ 4,094,955	
Percent change /year over year				0%	4%	-3%	0%	14%		92%	
Percent Change: Test year vs. Most Current Actual										117.75%	
Simple average of % variance for all years										21.21%	
Compound Annual Growth Rate for all years											5.5%
Compound Growth Rate (2019 vs. 2015 Actuals)										-10.8%	

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

OM&A	Last Rebasing Year (2015 Actuals)	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	2021 Test Year
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Opening Balance[2]	$ 6,429,729	$ 6,213,210	$ 6,406,945	$ 6,431,094	$ 6,239,812	$ 6,688,882	$ 7,452,827
Compensation							
Employee Compensation	$83,561	$122,593	$6,804	$12,601	$101,206	$529,321	$403,004
Sub Totals	**$83,561**	**$122,593**	**$6,804**	**$12,601**	**$101,206**	**$529,321**	**$403,004**
Customer Focus							
Customer Engagement	($28,410)	$17,683	$6,382	$10,324	$40,865	($42,054)	$98,030
Bad Debts	($59,230)	($58,999)	$90,634	$4,501	($46,853)	$78,868	$0
Bill & Collection Notice Delivery	$19,223	$11,086	($13,218)	($1,795)	$11,094	($12,788)	$12,146
Locates	($1,241)	($1,163)	($38)	$1,466	$7,764	$77,966	$55,495
Sub Totals	**($69,659)**	**($31,393)**	**$83,760**	**$14,497**	**$12,869**	**$101,993**	**$165,672**
Executive Financial Regulatory Professional & Insurance							
Corporate Policies, Initiatives, Strategy	$0	$0	($0)	$0	($0)	$110,000	$40,000
Regulatory Applications & OEB Assessr	($59,297)	$112,083	($5,311)	($1,018)	$1,251	($129,763)	$130,182
Banking, Audit, Legal	($18,306)	$46,997	($26,130)	($20,984)	($103)	$4,475	$1,936
Insurance	($15,946)	$13,408	($5,263)	($19,122)	$837	$6,046	$2,380
Sub Totals	**($93,548)**	**$172,488**	**($36,704)**	**($41,124)**	**$1,985**	**($9,241)**	**$174,498**
Information & Technology							
IT Systems & Mtce	($16,398)	$34,507	$49,078	($38,192)	($46,435)	$26,268	$43,450
Sub Totals	**($16,398)**	**$34,507**	**$49,078**	**($38,192)**	**($46,435)**	**$26,268**	**$43,450**
Smart Meters and Meter Reading							
Sync Operator	$2,102	($6,462)	($38,419)	($1,943)	($3,718)	$2,612	$223
Meter Reading, ODS, Security Audits	$16,098	$34,658	($17,586)	$19,866	$5,426	$3,703	($2,092)
Sub Totals	**$18,200**	**$28,196**	**($56,005)**	**$17,923**	**$1,707**	**$6,315**	**($1,869)**
Human Resources							
Succession & Recruitment Costs	$25,788	($25,061)	$80,820	($58,257)	($26,167)	$37,526	($650)
Employee Future Benefits	($9,138)	($400)	($40,074)	$1,000	$6,799	$47,476	$28,489
HR Consultants, Services, Legal	($9,459)	($39,953)	$56,316	($27,970)	$79,484	($31,534)	($24,741)
Sub Totals	**$7,191**	**($65,413)**	**$97,061**	**($85,227)**	**$60,117**	**$53,467**	**$3,098**
Operations							
Substation Preventative Mtce Contracto	($21,034)	$7,906	($15,668)	($349)	$9,106	$6,415	$670
Operational Review & Maintenance Pro	($500)	$9,500	($14,200)	($1,800)	$0	($0)	$205,525
Vegetation Management	($72,526)	$82,098	($12,285)	$15,959	$67,801	$72,633	$106,353
Fleet Deprecation	($109,505)	($71,142)	$52,677	($4,103)	$22,653	($45,408)	$25,344
Sub Totals	**($203,566)**	**$28,363**	**$10,525**	**$9,707**	**$99,560**	**$33,641**	**$337,892**
Miscellaneous							
Miscellaneous	$57,699	($95,606)	($130,369)	($81,467)	$218,060	$22,181	($12,634)
Sub Totals	**$57,699**	**($95,606)**	**($130,369)**	**($81,467)**	**$218,060**	**$22,181**	**($12,634)**
Closing Balance[2]	$ 6,213,210	$ 6,406,945	$ 6,431,094	$ 6,239,812	$ 6,688,882	$ 7,452,827	$ 8,565,938

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 (2015 OEB-Approved)	Last Rebasing Year (2015 Actuals)	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	2021 Test Year	Variance (Test Year vs. 2019 Actuals)	Variance (Test Year vs. Last Rebasing Year (2015 OEB-
Reporting Basis										
Customer Services, Billing & Collecting (1,4,5)	874,281	852,944	951,084	913,856	856,418	809,381	932,859	931,903	$122,522	$57,623
Bad Debts (4)	191,079	131,849	72,850	163,484	167,985	121,132	200,000	200,000	$78,868	$8,921
Locates (1,2)	249,857	281,031	342,115	271,936	189,340	293,933	183,361	172,430	($121,504)	($77,427)
Customer Engagement (1,4,5)	62,000	33,590	51,273	57,655	67,979	108,844	66,790	164,820	$55,976	$102,820
Executive, Financial, Regulatory, Professional, Insurance (all)	1,197,087	1,260,162	1,228,678	1,220,284	1,132,601	1,139,758	1,325,767	1,382,287	$242,529	$185,200
Regulatory Reporting & Assessments (5)	222,552	163,255	275,338	270,027	269,009	270,260	140,496	270,679	$419	$48,127
Information & Technology (1,4,5,6)	453,162	411,146	455,611	605,282	579,942	600,795	669,547	712,558	$111,764	$259,396
Smart Meters, Meter Reading (4,5)	377,808	376,075	374,498	302,500	316,606	314,485	328,463	342,707	$28,222	($35,101)
Human Resources (all)	376,108	401,609	335,128	439,642	355,030	425,209	491,812	568,201	$142,992	$192,093
Corporate Policies, Initiatives, and Strategy (all)	0	0	0	0	0	0	110,000	150,000	$150,000	$150,000
Training, Health & Safety (2,4)	215,387	238,322	266,588	166,018	251,168	218,912	288,647	294,009	$75,097	$78,622
Overhead Operations & Maintenance (2,3,4)	711,686	705,682	755,322	731,007	740,328	866,065	853,864	1,141,750	$275,685	$430,065
Underground Operations & Maintenance (2,3,4)	276,014	448,112	328,702	317,505	309,295	331,735	383,846	462,900	$131,166	$186,886
Substation Maintenance, Load Dispatching, SCADA (2,3,4)	510,537	398,805	413,185	396,446	418,110	516,528	706,996	840,861	$324,333	$330,324
Vegetation Management (2,3,4)	456,194	438,897	541,345	516,229	515,994	550,373	685,609	773,437	$223,065	$317,243
Metering - Operations & Maintenance (2,3,4)	330,670	252,727	301,221	306,947	240,739	292,249	322,179	362,170	$69,920	$31,499
Miscellaneous (4)	($74,692)	($180,997)	($285,992)	($247,722)	($170,733)	($170,777)	($237,408)	($204,775)	($33,998)	($130,083)
Total	**6,429,729**	**6,213,210**	**6,406,945**	**6,431,094**	**6,239,812**	**6,688,882**	**7,452,827**	**8,565,938**	**$1,877,056**	**$2,136,208**

Notes:

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

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

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9	**Appendix 2-K**								
10	**Employee Costs**								
11									
12		**Last Rebasing Year (2015 OEB Approved)**	**Last Rebasing Year (2015 Actuals)**	**2016 Actuals**	**2017 Actuals**	**2018 Actuals**	**2019 Actuals**	**2020 Bridge Year**	**2021 Test Year**
13	**Number of Employees (FTEs including Part-Time)[1]**								
14	Management (including executive)	10	9	10	10	10	10	11	13
15	Non-Management (union and non-union)	39	37	36	36	35	35	38	40
16	Total	49	46	46	46	45	45	49	53
17	**Total Salary and Wages including ovetime and incentive pay**								
18	Management (including executive)	$ 1,099,796	$ 979,953	$ 1,164,976	$ 1,311,168	$ 1,409,417	$ 1,255,530	$ 1,390,483	$ 1,678,677
19	Non-Management (union and non-union)	$ 3,224,921	$ 2,956,975	$ 3,007,910	$ 3,041,437	$ 2,930,546	$ 2,968,695	$ 3,335,071	$ 3,482,832
20	Total	$ 4,324,717	$ 3,936,928	$ 4,172,886	$ 4,352,605	$ 4,339,963	$ 4,224,225	$ 4,725,554	$ 5,161,508
21	**Total Benefits (Current + Accrued)**								
22	Management (including executive)	$ 262,792	$ 224,320	$ 267,451	$ 296,192	$ 318,365	$ 289,892	$ 326,695	$ 410,522
23	Non-Management (union and non-union)	$ 772,676	$ 726,635	$ 742,759	$ 746,253	$ 724,583	$ 726,492	$ 831,494	$ 891,859
24	Total	$ 1,035,468	$ 950,955	$ 1,010,210	$ 1,042,446	$ 1,042,948	$ 1,016,384	$ 1,158,188	$ 1,302,381
25	**Total Compensation (Salary, Wages, & Benefits)**								
26	Management (including executive)	$ 1,362,589	$ 1,204,273	$ 1,432,427	$ 1,607,361	$ 1,727,782	$ 1,545,422	$ 1,717,178	$ 2,089,199
27	Non-Management (union and non-union)	$ 3,997,597	$ 3,683,610	$ 3,750,669	$ 3,787,691	$ 3,655,129	$ 3,695,187	$ 4,166,565	$ 4,374,690
28	Total	$ 5,360,185	$ 4,887,883	$ 5,183,096	$ 5,395,051	$ 5,382,911	$ 5,240,609	$ 5,883,743	$ 6,463,889
29									
30	***Note:***								
31	1. If an applicant wishes to use headcount, it must also file the same schedule on an FTE basis.								

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Appendix 2-L
Recoverable OM&A Cost per Customer and per FTE [1]

	Last Rebasing Year 2015 - OEB Approved	Last Rebasing Year 2015 - Actual	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Bridge Year	2021 Test Year
Reporting Basis								
OM&A Costs								
O&M	$ 2,502,736	$ 2,368,931	$ 2,499,939	$ 2,369,875	$ 2,297,928	$ 2,755,008	$ 2,981,844	$ 3,642,089
Admin Expenses	$ 3,926,993	$ 3,844,278	$ 3,907,005	$ 4,061,219	$ 3,941,884	$ 3,933,873	$ 4,470,983	$ 4,923,849
Total Recoverable OM&A from Appendix 2-JB [5]	$ 6,429,729	$ 6,213,210	$ 6,406,945	$ 6,431,094	$ 6,239,812	$ 6,688,882	$ 7,452,827	$ 8,565,938
Number of Customers [2,4]	24,040	24,023	24,086	24,107	24,142	24,197	24,234	24,271
Number of FTEs [3,4]	49	46	46	46	45	45	49	53
Customers/FTEs	489	524	529	521	542	540	494	458
OM&A cost per customer								
O&M per customer	$104	$99	$104	$98	$95	$114	$123	$150
Admin per customer	$163	$160	$162	$168	$163	$163	$184	$203
Total OM&A per customer	$267	$259	$266	$267	$258	$276	$308	$353
OM&A cost per FTE								
O&M per FTE	$50,889	$51,644	$54,932	$51,174	$51,616	$61,537	$60,742	$68,719
Admin per FTE	$79,849	$83,808	$85,849	$87,696	$88,542	$87,869	$91,077	$92,903
Total OM&A per FTE	$130,739	$135,453	$140,781	$138,871	$140,157	$149,405	$151,820	$161,621

Notes:

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

2 The method of calculating the number of customers must be identified. Should correspond with data provided in Appendix 2-IB.

3 The method of calculating the number of FTEs must be identified. See also Appendix 2-K.

4 The number of customers and the number of FTEs should correspond to mid-year or average of January 1 and December 31 figures.

5 For the test year, the applicant should take into account the system O&M (line 22 of Appendix 2-AB) in developing its forecasted OM&A.

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

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Appendix 2-M
Regulatory Cost Schedule

	Regulatory Cost Category	USoA Account	USoA Account Balance	Last Rebasing Year (2015 OEB Approved)	Last Rebasing Year (2015 Actual)	Most Current Actuals Year 2019	2020 Bridge Year	Annual % Change	2021 Test Year	Annual % Change
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)=[(G)-(F)]/(F)	(I)	(J) = [(I)-(G)]/(G)
	Regulatory Costs (Ongoing)									
1	OEB Annual Assessment	5655		72,332	74,577	71,538	73,931	3.35%	107,855	45.89%
2	OEB Section 30 Costs (OEB-initiated)	5655		3,054	2,079	3,821	3,056	-20.03%	3,114	1.90%
3	Legal costs for regulatory matters	5655								
4	Consultants' costs for regulatory matters	5655		15,780	-	-	-		-	
5	Operating expenses associated with staff resources allocated to regulatory matters	5655/5610		119,104	147,056	160,698	163,209	1.56%	169,121	3.62%
6	Intervenor costs	5655								
	Regulatory Costs (One-Time)									
1	Expert Witness costs									
2	Legal costs									
3	Consultants' costs	5655		459,215	722,331	72,764	423,536	482.07%	130,000	-69.31%
4	Incremental operating expenses associated with staff resources allocated to this application.	5655/5610		111,273	92,027	4,476	77,774	1637.54%	-	-100.00%
5	Incremental operating expenses associated with other resources allocated to this application. [1]	5655/5610		23,443	22,045	-	-		-	
6	Intervenor costs	5655		63,000	84,494	-	-		85,000	
7	OEB Section 30 Costs (application-related)									
29	*#5 - temporary staff*									
30										
1	Sub-total - Ongoing Costs [2]		$ -	$ 210,270	$ 223,712	$ 236,056	$ 240,196	1.75%	$ 280,090	16.61%
2	Sub-total - One-time Costs [3]		$ -	$ 656,931	$ 920,898	$ 77,240	$ 501,310	549.03%	$ 215,000	-57.11%
3	Total		$ -	$ 867,201	$ 1,144,610	$ 313,296	$ 741,506	136.68%	$ 438,800	-40.82%

Application-Related One-Time Costs	Total
Total One-Time Costs Related to Application to be Amortized over IRM Period	$ 793,550
1/5 of Total One-Time Costs	$ 158,710

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: 2015 Actual

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
NBHDL	NBHS	Executive Services	Cost (subject to Admin Fees)	$72,831	
NBHDL	NBHS	Financial and Administrative Services	Cost (subject to Admin Fees)	$74,446	
NBHDL	NBHS	Operation Maintenance Services	Cost (subject to Admin Fees)	$64,180	
NBHDL	NBHS	Vehicle Charges	Hourly rate by vehicle (subject to Admin Fees)	$14,162	
NBHDL	NBHS	NBHS Payroll Services	Cost (subject to Admin Fees)	$34,548	
NBHDL	NBHS	Insurance	Cost (subject to Admin Fees)	$19,336	
NBHDL	NBHS	Purchases of materials and contractor services	Cost (subject to Admin Fees)	$66,712	
NBHDL	NBHS	Occupancy Cost	Cost per square foot (subject to Admin Fees)	$1,292	
NBHDL	NBHS	Human Resources	Specific costs allocated by headcount (subject to Admin Fees)	$3,099	
NBHDL	NBHS	Information Technology Services	Specific costs allocated by system user (subject to Admin Fees)	$2,714	
NBHDL	NBHS	Rental Unit Billing / Postage	Cost per bill / Charge per letter (subject to Admin Fees)	$60,604	
NBHDL	NBHS	Management Fee (Administration Fee)	15% of purchase and services	$71,975	
NBHDL	NBHS	Vehicles Transferred	Blue Book Value	$22,475	
NBHDL	CNB	Power Purchase	Market based	$2,605,803	
NBHDL	CNB	Street Light Energy	Market based	$720,900	
NBHDL	CNB	Construction Activity	Cost recovery formula	$42,550	
NBHDL	CNB	Street Light Installs	Cost basis	$21,054	
CNB	NBHDL	Loan Interest	5% on principle balance as per loan agreement		$975,580
CNB	NBHDL	Property Taxes	Assessment at market price		$76,986
CNB	NBHDL	IT Services	Service agreement		$99,241
CNB	NBHDL	Vehicle Fuel	Bulk price plus 5% markup		$81,888
CNB	NBHDL	Water and Sewer	Market price		$2,871

Corporate Cost Allocation

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

Year: 2016 Actual

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
NBHDL	NBHS	Executive Services	Cost (subject to Admin Fees)	$112,782	
NBHDL	NBHS	Financial and Administrative Services	Cost (subject to Admin Fees)	$71,662	
NBHDL	NBHS	Operation Maintenance Services	Cost (subject to Admin Fees)	$69,143	
NBHDL	NBHS	Vehicle Charges	Hourly rate by vehicle (subject to Admin Fees)	$19,652	
NBHDL	NBHS	NBHS Payroll Services	Cost (subject to Admin Fees)	$28,683	
NBHDL	NBHS	Insurance	Cost (subject to Admin Fees)	$20,837	
NBHDL	NBHS	Purchases of materials and contractor services	Cost (subject to Admin Fees)	$45,065	
NBHDL	NBHS	Occupancy Cost	Cost per square foot (subject to Admin Fees)	$3,115	
NBHDL	NBHS	Human Resources	Specific costs allocated by headcount (subject to Admin Fees)	$6,787	
NBHDL	NBHS	Information Technology Services	Specific costs allocated by system user (subject to Admin Fees)	$5,741	
NBHDL	NBHS	Rental Unit Billing / Postage	Cost per bill / Charge per letter (subject to Admin Fees)	$61,378	
NBHDL	NBHS	Management Fee (Administration Fee)	15% of purchase and services	$66,727	
NBHDL	NBHS	Vehicles Transferred	Blue Book Value	$22,450	
NBHDL	CNB	Power Purchase	Market based	$2,773,995	
NBHDL	CNB	Street Light Energy	Market based	$759,570	
NBHDL	CNB	Construction Activity	Cost recovery formula	$94,119	
NBHDL	CNB	Street Light Installs	Cost basis	$888	
CNB	NBHDL	Loan Interest	5% on principle balance as per loan agreement		$814,543
CNB	NBHDL	Property Taxes	Assessment at market price		$77,633
CNB	NBHDL	IT Services	Service agreement		$111,422
CNB	NBHDL	Vehicle Fuel	Bulk price plus 5% markup		$68,898
CNB	NBHDL	Water and Sewer	Market price		$3,012
NBHS	NBHDL	Building Maintenance	Cost (subject to Admin Fees)		$3,665
NBHS	NBHDL	Communication / Administrative Services	Cost (subject to Admin Fees)		$32,379
NBHS	NBHDL	Capital Electricial work	Cost (subject to Admin Fees)		$42,624

Corporate Cost Allocation

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

Year: 2017 Actual

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
NBHDL	NBHS	Executive Services	Cost (subject to Admin Fees)	$114,346	
NBHDL	NBHS	Financial and Administrative Services	Cost (subject to Admin Fees)	$69,944	
NBHDL	NBHS	Operation Maintenance Services	Cost (subject to Admin Fees)	$28,411	
NBHDL	NBHS	Vehicle Charges	Hourly rate by vehicle (subject to Admin Fees)	$5,014	
NBHDL	NBHS	Insurance	Cost (subject to Admin Fees)	$500	
NBHDL	NBHS	Purchases of materials and contractor services	Cost (subject to Admin Fees)	$28,278	
NBHDL	NBHS	Occupancy Cost	Cost per square foot (subject to Admin Fees)	$4,069	
NBHDL	NBHS	Human Resources	Specific costs allocated by headcount (subject to Admin Fees)	$7,574	
NBHDL	NBHS	Information Technology Services	Specific costs allocated by system user (subject to Admin Fees)	$10,149	
NBHDL	NBHS	Rental Unit Billing / Postage	Cost per bill / Charge per letter (subject to Admin Fees)	$61,350	
NBHDL	NBHS	Management Fee (Administration Fee)	15% of purchase and services	$49,445	
NBHDL	NBHS	Purchases of materials and contractor services	Cost (not subject to Admin Fees)	$1,190	
NBHDL	CNB	Power Purchase	Market based	$2,641,530	
NBHDL	CNB	Street Light Energy	Market based	$810,432	
NBHDL	CNB	Construction Activity	Cost recovery formula	$9,601	
NBHDL	CNB	Street Light Installs	Cost basis	$20,976	
CNB	NBHDL	Property Taxes	Assessment at market price		$78,305
CNB	NBHDL	IT Services	Service agreement		$102,521
CNB	NBHDL	Vehicle Fuel	Bulk price plus 5% markup		$74,383
CNB	NBHDL	Water and Sewer	Market price		$3,370
NBHS	NBHDL	Communication / Administrative Services	Cost (subject to Admin Fees)		$25,761
NBHS	NBHDL	Capital Electricial Work	Cost (subject to Admin Fees)		$120,306

Corporate Cost Allocation

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

Year: 2018 Actual

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
NBHDL	NBHS	Executive Services	Cost (subject to Admin Fees)	$79,735	
NBHDL	NBHS	Financial and Administrative Services	Cost (subject to Admin Fees)	$79,180	
NBHDL	NBHS	Operation Maintenance Services	Cost (subject to Admin Fees)	$35,864	
NBHDL	NBHS	Vehicle Charges	Hourly rate by vehicle (subject to Admin Fees)	$7,775	
NBHDL	NBHS	Purchases of materials and contractor services	Cost (subject to Admin Fees)	$19,759	
NBHDL	NBHS	Occupancy Cost	Cost per square foot (subject to Admin Fees)	$12,151	
NBHDL	NBHS	Human Resources	Specific costs allocated by headcount (subject to Admin Fees)	$6,549	
NBHDL	NBHS	Information Technology Services	Specific costs allocated by system user (subject to Admin Fees)	$17,998	
NBHDL	NBHS	Rental Unit Billing / Postage	Cost per bill / Charge per letter (subject to Admin Fees)	$64,408	
NBHDL	NBHS	Management Fee (Administration Fee)	15% of purchase and services	$48,513	
NBHDL	NBHS	Purchases of materials and contractor services	Cost (not subject to Admin Fees)	$128	
NBHDL	CNB	Power Purchase	Market based	$2,504,336	
NBHDL	CNB	Street Light Energy	Market based	$770,327	
NBHDL	CNB	Construction Activity	Cost recovery formula	$47,650	
NBHDL	CNB	Street Light Installs	Cost basis	$17,612	
CNB	NBHDL	Property Taxes	Assessment at market price		$80,529
CNB	NBHDL	IT Services	Service agreement		$104,459
CNB	NBHDL	Vehicle Fuel	Bulk price plus 5% markup		$87,594
CNB	NBHDL	Water and Sewer	Market price		$3,382
NBHS	NBHDL	Building Maintenance	Cost (subject to Admin Fees)		$15,360

NBHS	NBHDL	Communication / Administrative Services	Cost (subject to Admin Fees)		$41,242
NBHS	NBHDL	Capital Electricial work	Cost (subject to Admin Fees)		$50,527

Corporate Cost Allocation

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

Year: **2019 Actual**

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
NBHDL	NBHS	Executive Services	Cost (subject to Admin Fees)	$87,316	
NBHDL	NBHS	Financial and Administrative Services	Cost (subject to Admin Fees)	$96,455	
NBHDL	NBHS	Operation Maintenance Services	Cost (subject to Admin Fees)	$52,547	
NBHDL	NBHS	Vehicle Charges	Hourly rate by vehicle (subject to Admin Fees)	$14,882	
NBHDL	NBHS	Insurance	Cost (subject to Admin Fees)	$6,140	
NBHDL	NBHS	Purchases of materials and contractor services	Cost (subject to Admin Fees)	$22,499	
NBHDL	NBHS	Occupancy Cost	Cost per square foot (subject to Admin Fees)	$7,634	
NBHDL	NBHS	Human Resources	Specific costs allocated by headcount (subject to Admin Fees)	$14,871	
NBHDL	NBHS	Information Technology Services	Specific costs allocated by system user (subject to Admin Fees)	$15,630	
NBHDL	NBHS	Rental Unit Billing / Postage	Cost per bill / Charge per letter (subject to Admin Fees)	$65,774	
NBHDL	NBHS	Management Fee (Administration Fee)	15% of purchase and services	$57,561	
NBHDL	NBHS	Community Energy Park - Power Purchased	Market based	$142,988	
NBHDL	CNB	Power Purchase	Market based	$2,342,384	
NBHDL	CNB	Street Light Energy	Market based	$772,603	
NBHDL	CNB	Construction Activity	Cost recovery formula	$65,100	
NBHDL	CNB	Street Light Installs	Cost basis	$6,817	
CNB	NBHDL	Property Taxes	Assessment at market price		$85,209
CNB	NBHDL	IT Services	Service agreement		$44,767
CNB	NBHDL	Vehicle Fuel	Bulk price plus 5% markup		$74,921
CNB	NBHDL	Water and Sewer	Market price		$2,428
NBHS	NBHDL	Building Maintenance	Cost (subject to Admin Fees)		$5,489
NBHS	NBHDL	Communication / Administrative Services	Cost (subject to Admin Fees)		$85,284
NBHS	NBHDL	Capital Electricial work	Cost (subject to Admin Fees)		$2,236

Corporate Cost Allocation

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

Year: **2020 Bridge Year**

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
NBHDL	NBHS	Executive Services	Cost (subject to Admin Fees)	$149,570	
NBHDL	NBHS	Financial and Administrative Services	Cost (subject to Admin Fees)	$132,383	
NBHDL	NBHS	Operation Maintenance Services	Cost (subject to Admin Fees)	$15,746	
NBHDL	NBHS	Vehicle Charges	hourly rate by vehicle (subject to Admin Fees)	$4,992	
NBHDL	NBHS	Purchases of materials and contractor services	Cost (subject to Admin Fees)	$19,360	
NBHDL	NBHS	Occupancy Cost	Cost per square foot (subject to Admin Fees)	$18,454	
NBHDL	NBHS	Human Resources	Specific costs allocated by headcount (subject to Admin Fees)	$14,545	
NBHDL	NBHS	Information Technology Services	Specific costs allocated by system user (subject to Admin Fees)	$22,423	
NBHDL	NBHS	Rental Unit Billing / Postage	Cost per bill / Charge per letter (subject to Admin Fees)	$67,080	
NBHDL	NBHS	Management Fee (Administration Fee)	15% of purchase and services	$66,088	
NBHDL	NBHS	Community Energy Park - Power Purchased	Market based	$325,558	
NBHDL	NBHS	Promissory Note - Interest Charged	Prime rate	$2,463	
NBHDL	CNB	Power Purchase	Market based	$2,625,082	
NBHDL	CNB	Street Light Energy	Market based	$783,690	
NBHDL	CNB	Construction Activity	Legislated cost sharing formula	$26,973	
NBHDL	CNB	Street Light Installs	Cost basis	$6,953	

NBHDL	ERHDC	Promissory Note - Interest Charged	Prime rate	$10,355	
CNB	NBHDL	Property Taxes	Assessment at market price		$92,977
CNB	NBHDL	Vehicle Fuel	Bulk price plus 5% markup		$77,187
CNB	NBHDL	Water and Sewer	Market price		$2,535
NBHS	NBHDL	Building Maintenance	Cost (subject to Admin Fees)		$7,574
NBHS	NBHDL	Capital Electricial work	Cost (subject to Admin Fees)		$3,938

Corporate Cost Allocation

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

Year: **2021 Test Year**

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
NBHDL	NBHS	Executive Services	Cost (subject to Admin Fees)	$160,420	
NBHDL	NBHS	Financial and Administrative Services	Cost (subject to Admin Fees)	$138,726	
NBHDL	NBHS	Operation Maintenance Services	Cost (subject to Admin Fees)	$16,066	
NBHDL	NBHS	Vehicle Charges	Hourly rate by vehicle (subject to Admin Fees)	$4,748	
NBHDL	NBHS	Purchases of materials and contractor services	Cost (subject to Admin Fees)	$19,732	
NBHDL	NBHS	Occupancy Cost	Cost per square foot (subject to Admin Fees)	$19,766	
NBHDL	NBHS	Human Resources	Specific costs allocated by headcount (subject to Admin Fees)	$15,730	
NBHDL	NBHS	Information Technology Services	Specific costs allocated by system user (subject to Admin Fees)	$23,310	
NBHDL	NBHS	Rental Unit Billing / Postage	Cost per bill / Charge per letter (subject to Admin Fees)	$67,113	
NBHDL	NBHS	Management Fee (Administration Fee)	15% of purchases and services	$67,344	
NBHDL	NBHS	Community Energy Park - Power Purchased	Market based	$236,636	
NBHDL	NBHS	Promissory Note - Interest Charged	Prime rate	$4,985	
NBHDL	CNB	Power Purchase	Market based	$2,677,584	
NBHDL	CNB	Street Light Energy	Market based	$485,992	
NBHDL	CNB	Construction Activity	Cost recovery formula	$24,718	
NBHDL	CNB	Street Light Installs	Cost basis	$7,092	
NBHDL	ERHDC	Promissory Note - Interest Charged	Prime rate	$28,574	
NBHDL	ERHDC	Trade A/R - Interest Charged	Prime rate	$8,757	
CNB	NBHDL	Property Taxes	Assessment at market price		$96,232
CNB	NBHDL	Vehicle Fuel	Bulk price plus 5% markup		$77,187
CNB	NBHDL	Water and Sewer	Market price		$2,535
NBHS	NBHDL	Building Maintenance	Cost (subject to Admin Fees)		$14,879
NBHS	NBHDL	Capital Electricial work	Cost (subject to Admin Fees)		$1,704

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs	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%	$42,687,392	2.48%	$1,059,464
2	Short-term Debt	4.00% (1)	$3,049,099	1.75%	$53,359
3	**Total Debt**	60.0%	$45,736,492	2.43%	$1,112,823
	Equity				
4	Common Equity	40.00%	$30,490,994	8.34%	$2,542,949
5	Preferred Shares		$ -		$ -
6	**Total Equity**	40.0%	$30,490,994	8.34%	$2,542,949
7	**Total**	100.0%	$76,227,486	4.80%	$3,655,772

Notes

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

Last OEB-approved year: 2015

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	($)	(%)	($)
	Debt				
1	Long-term Debt	56.00%	$34,058,537	4.24%	$1,444,504
2	Short-term Debt	4.00% (1)	$2,432,753	2.16%	$52,547
3	**Total Debt**	60.0%	$36,491,290	4.10%	$1,497,051
	Equity				
4	Common Equity	40.00%	$24,327,526	9.30%	$2,262,460
5	Preferred Shares		$ -		$ -
6	**Total Equity**	40.0%	$24,327,526	9.30%	$2,262,460
7	**Total**	100.0%	$60,818,816	6.18%	$3,759,511

Notes

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

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Appendix 2-OB
Debt Instruments

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

Year 2015

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	Shareholder loan	City of North Bay	Affiliated	Fixed Rate	17-Mar-03		$ 19,511,601	5.00%	$ 975,580.05	Actual interest rate
2	Smart Meter Loan	Infrastructure Ontario	Third-Party	Fixed Rate	15-Apr-11	10	$ 1,866,667	3.90%	$ 80,185.95	Actual interest rate
3	Capital Loan 2014	TD	Third-Party	Fixed Rate	2-Oct-14	10	$ 3,594,479	3.10%	$ 125,793.00	Actual interest rate
4	Capital Loan 2015	TD	Third-Party	Fixed Rate	15-Oct-15	10	$ 1,270,122	2.45%	$ 31,118.00	Actual interest rate, average principal
5									$ -	
Total							$ 26,242,870	4.62%	$ 1,212,677.00	

Year 2016

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	Shareholder loan	City of North Bay	Affiliated	Fixed Rate	17-Mar-03		$ 16,290,868	5.00%	$ 814,543.38	Actual interest rate, average principal
2	Smart Meter Loan	Infrastructure Ontario	Third-Party	Fixed Rate	15-Apr-11	10	$ 1,516,667	3.57%	$ 66,729.18	Actual interest rate
3	Capital Loan 2014	TD	Third-Party	Fixed Rate	2-Oct-14	10	$ 3,235,059	3.10%	$ 105,043.07	Actual interest rate
4	Capital Loan 2015	TD	Third-Party	Fixed Rate	15-Oct-15	10	$ 5,373,266	2.45%	$ 137,858.71	Actual interest rate
5	Capital Loan 2016	TD	Third-Party	Fixed Rate	30-Nov-16	10	$ 416,667	2.36%	$ 9,833.33	Actual interest rate, average principal
6	Replacement loan (CNB)	TD	Third-Party	Fixed Rate	1-Nov-16	10	$ 3,244,774	2.50%	$ 81,119.36	Actual interest rate, average principal
7									$ -	
Total							$ 30,077,301	4.04%	$ 1,215,127.03	

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	Smart Meter Loan	Infrastructure Ontario	Third-Party	Fixed Rate	15-Apr-11	10	$ 1,166,667	3.49%	$ 52,885.94	Actual interest rate
2	Capital Loan 2014	TD	Third-Party	Fixed Rate	2-Oct-14	10	$ 2,864,355	3.10%	$ 94,270.48	Actual interest rate
3	Capital Loan 2015	TD	Third-Party	Fixed Rate	15-Oct-15	10	$ 4,821,637	2.45%	$ 125,124.50	Actual interest rate
4	Capital Loan 2016	TD	Third-Party	Fixed Rate	30-Nov-16	10	$ 4,516,595	2.36%	$ 112,285.32	Actual interest rate
5	Replacement loan (CNB)	TD	Third-Party	Fixed Rate	1-Nov-16	10	$ 18,674,553	2.50%	$ 475,642.97	Actual interest rate
6	Capital Loan 2017	TD	Third-Party	Fixed Rate	2-Oct-17	10	$ 1,214,498	2.88%	$ 34,977.53	Actual interest rate, average principal
7									$ -	
Total							$ 33,258,305	2.69%	$ 895,186.75	

Year 2018

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) [2]	Interest ($) [1]	Additional Comments, if any
1	Smart Meter Loan	Infrastructure Ontario	Third-Party	Fixed Rate	15-Apr-11	10	$ 816,667	3.36%	$ 39,235.95	Actual interest rate
2	Capital Loan 2014	TD	Third-Party	Fixed Rate	2-Oct-14	10	$ 2,482,014	3.10%	$ 82,335.89	Actual interest rate
3	Capital Loan 2015	TD	Third-Party	Fixed Rate	15-Oct-15	10	$ 4,256,340	2.45%	$ 111,177.42	Actual interest rate
4	Capital Loan 2016	TD	Third-Party	Fixed Rate	30-Nov-16	10	$ 4,055,554	2.36%	$ 101,553.79	Actual interest rate
5	Replacement loan (CNB)	TD	Third-Party	Fixed Rate	1-Nov-16	10	$ 17,892,524	2.50%	$ 456,314.26	Actual interest rate
6	Capital Loan 2017	TD	Third-Party	Fixed Rate	2-Oct-17	10	$ 4,488,006	2.88%	$ 134,397.14	Actual interest rate
7	Capital Loan 2018	TD	Third-Party	Fixed Rate	3-Dec-18	10	$ 326,613	3.55%	$ 11,594.75	Actual interest rate, average principal
8									$ -	
Total							$ 34,317,717	2.73%	$ 936,609.19	

Year 2019

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) [2]	Interest ($) [1]	Additional Comments, if any
1	Smart Meter Loan	Infrastructure Ontario	Third-Party	Fixed Rate	15-Apr-11	10	$ 466,667	3.08%	$ 25,188.71	Actual interest rate
2	Capital Loan 2014	TD	Third-Party	Fixed Rate	2-Oct-14	10	$ 2,087,670	3.10%	$ 70,304.18	Actual interest rate
3	Capital Loan 2015	TD	Third-Party	Fixed Rate	15-Oct-15	10	$ 3,677,036	2.45%	$ 97,155.37	Actual interest rate
4	Capital Loan 2016	TD	Third-Party	Fixed Rate	30-Nov-16	10	$ 3,584,016	2.36%	$ 90,258.83	Actual interest rate
5	Replacement loan (CNB)	TD	Third-Party	Fixed Rate	1-Nov-16	10	$ 17,090,718	2.50%	$ 436,496.73	Actual interest rate
6	Capital Loan 2017	TD	Third-Party	Fixed Rate	2-Oct-17	10	$ 4,035,269	2.88%	$ 122,293.37	Actual interest rate
7	Capital Loan 2018	TD	Third-Party	Fixed Rate	3-Dec-18	10	$ 4,118,330	3.55%	$ 152,596.24	Actual interest rate
8	Capital Loan 2019	TD	Third-Party	Fixed Rate	3-Sep-19	10	$ 1,769,641	2.37%	$ 41,940.49	Actual interest rate, average principal
9									$ -	
Total							$ 36,829,347	2.81%	$ 1,036,233.92	

Year 2020

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) [2]	Interest ($) [1]	Additional Comments, if any
1	Smart Meter Loan	Infrastructure Ontario	Third-Party	Fixed Rate	15-Apr-11	10	$ 116,667	2.57%	$ 11,979.57	Actual interest rate
2	Capital Loan 2014	TD	Third-Party	Fixed Rate	2-Oct-14	10	$ 1,680,947	3.10%	$ 58,876.07	Actual interest rate
3	Capital Loan 2015	TD	Third-Party	Fixed Rate	15-Oct-15	10	$ 3,083,379	2.45%	$ 83,450.57	Actual interest rate
4	Capital Loan 2016	TD	Third-Party	Fixed Rate	30-Nov-16	10	$ 3,101,513	2.36%	$ 79,388.97	Actual interest rate
5	Replacement loan (CNB)	TD	Third-Party	Fixed Rate	1-Nov-16	10	$ 16,268,636	2.50%	$ 417,890.74	Actual interest rate
6	Capital Loan 2017	TD	Third-Party	Fixed Rate	2-Oct-17	10	$ 3,569,319	2.88%	$ 110,097.13	Actual interest rate
7	Capital Loan 2018	TD	Third-Party	Fixed Rate	3-Dec-18	10	$ 3,722,889	3.55%	$ 139,807.74	Actual interest rate
8	Capital Loan 2019	TD	Third-Party	Fixed Rate	3-Sep-19	10	$ 4,882,764	2.37%	$ 122,086.48	Actual interest rate
9	Capital Loan 2020	TD	Third-Party	Fixed Rate	15-Sep-20	10	$ 1,488,437	1.56%	$ 23,219.61	Actual interest rate, average principal
10									$ -	
Total							$ 37,914,549	2.76%	$ 1,046,796.87	

Year 2021 Test Year

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) [2]	Interest ($) [1]	Additional Comments, if any
1	Smart Meter Loan	Infrastructure Ontario	Third-Party	Fixed Rate	15-Apr-11	10	$ 24,416	3.88%	$ 947.00	Actual interest rate, average principal
2	Capital Loan 2014	TD	Third-Party	Fixed Rate	2-Oct-14	10	$ 1,489,758	3.10%	$ 46,108.00	Actual interest rate, average principal
3	Capital Loan 2015	TD	Third-Party	Fixed Rate	15-Oct-15	10	$ 2,805,796	2.45%	$ 68,742.00	Actual interest rate, average principal
4	Capital Loan 2016	TD	Third-Party	Fixed Rate	30-Nov-16	10	$ 2,875,847	2.36%	$ 67,870.00	Actual interest rate, average principal
5	Replacement loan (CNB)	TD	Third-Party	Fixed Rate	1-Nov-16	10	$ 15,884,080	2.50%	$ 397,102.00	Actual interest rate, average principal
6	Capital Loan 2017	TD	Third-Party	Fixed Rate	2-Oct-17	10	$ 3,350,660	2.88%	$ 96,499.00	Actual interest rate, average principal
7	Capital Loan 2018	TD	Third-Party	Fixed Rate	3-Dec-18	10	$ 3,536,310	3.55%	$ 125,539.00	Actual interest rate, average principal
8	Capital Loan 2019	TD	Third-Party	Fixed Rate	3-Sep-19	10	$ 4,650,886	2.37%	$ 110,226.00	Actual interest rate, average principal
9	Capital Loan 2020	TD	Third-Party	Fixed Rate	15-Sep-20	10	$ 5,604,744	1.56%	$ 87,434.00	Actual interest rate, average principal
10	Capital Loan 2021	TD	Third-Party	Fixed Rate	30-Jun-15	10	$ 516,667	2.06%	$ 10,643.34	Actual interest rate, average principal
11									$ -	
12									$ -	
Total							$ 40,739,163	2.48%	$ 1,011,110.34	

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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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) Hydro One Networks Inc

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	$ 47,605	$ 1,224,302	-$ 314,451	-$ 43,800	$ 909,850.96
Low Voltage Line	$ 945,410	$ 52,449,925	-$ 23,437,396	-$ 754,744	$ 29,012,529.78
LV Line category # 2 (if applcable)					$ -
TS (owned by host)					$ -
Metering	$ -	$ 59,699	-$ 27,462	-$ 5,300	$ 32,237.49
					$ -
					$ -

(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	10,000	2,500	61,158	5,611	2.29%
Low Voltage Line	**494.00**	**15.02**	61,158	**15,744**	0.78%
LV Line # 2 (if applicable)					0.00%
TS (owned by host)					0.00%
Metering	1	1	1	1	100.00%

(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	1,004.74	-	1,004.60	1,091.87	3,101.21	0.18
Low Voltage Line	10,917.68	-	5,907.68	7,400.10	24,225.46	0.38
LV Line # 2 (if applicable)	-	-	-	-	-	0.00
TS (owned by host)	-	-	-	-	-	0.00
Metering	1,546.07	-	5,299.53	-	6,845.60	0.34
Total					**34,172.27**	**0.89**

(17)	(18) **Capital Structure** (%)	(19) **Cost Rate** (%)	(20)	(21) (%)	
Long-Term Debt	56.00%	2.48%	Weighted Average Cost of Capital	4.80%	
Short-term Debt	4.00%	1.75%			
Common Equity	40.00%	8.34%	Tax/PILs Rate	0%	Pils Model No Taxes
Preferred Shares					
Total	100.00%		Working Capital Allowance Factor	7.5%	

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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)	538,323,196	508,987,624	500,698,339	514,889,565	514,147,824	515,409,310
A(2)	"Wholesale" kWh delivered to distributor (lower value)	535,155,628	506,019,934	497,811,604	511,965,704	511,122,664	512,415,107
B	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)						-
C	Net "Wholesale" kWh delivered to distributor = **A(2) - B**	535,155,628	506,019,934	497,811,604	511,965,704	511,122,664	512,415,107
D	"Retail" kWh delivered by distributor	516,728,999	488,765,497	482,398,546	496,980,971	495,761,810	496,127,165
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)						-
F	Net "Retail" kWh delivered by distributor = **D - E**	516,728,999	488,765,497	482,398,546	496,980,971	495,761,810	496,127,165
G	Loss Factor in Distributor's system = **C / F**	1.0357	1.0353	1.0320	1.0302	1.0310	1.0328
	Losses Upstream of Distributor's System						
H	Supply Facilities Loss Factor	1.0059	1.0059	1.0058	1.0057	1.0059	1.0058
	Total Losses						
I	Total Loss Factor = **G x H**	1.0418	1.0414	1.0379	1.0360	1.0371	1.0389

Notes:

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

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

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

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

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

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

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

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

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

E Metered consumption of Large Use customers.

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

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

Commodity Expense

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Step 1: **2021 Forecasted Commodity Prices**

Forecasted Commodity Prices

Table 1: Average RPP Supply Cost Summary*

		non-RPP	RPP
HOEP ($/MWh)	Load-Weighted Price for RPP Consumers	$20.87	$20.87
Global Adjustment ($/MWh)	Impact of the Global Adjustment	$109.47	$109.47
Adjustments ($/MWh)			$3.24
TOTAL ($/MWh)	Average Supply Cost for RPP Consumers		**$133.58**

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			10,635,396	198,904,757	$ 0.02087	$ 0.13358	$26,791,658
GS<50	kWh	4010	4705			11,285,165	70,820,760	$ 0.02087	$ 0.13358	$9,695,759
GS>50	kWh	4035	4705	29,897,744		154,993,697	16,330,088	$ 0.02087	$ 0.13358	$6,040,058
GS>3000<4999	kWh	4010	4705	15,016,547				$ 0.02087	$ 0.13358	$313,395
Sent	kWh	4025	4705			8,988	113,003	$ 0.02087	$ 0.13358	$15,283
Street Light	kWh	4025	4705			2,115,470		$ 0.02087	$ 0.13358	$44,150
UMSL	kWh	4025	4705				41,024	$ 0.02087	$ 0.13358	$5,480
	kWh	4025	4705					$ 0.02087	$ 0.13358	$0
	kWh	4025	4705					$ 0.02087	$ 0.13358	$0
TOTAL				**44,914,291**		**179,038,716**	**286,209,633**			**$42,905,782**

Class A - non-RPP Global Adjustment

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

GS>50		4035	4707	2,718,374.03	29,897,744.00				0.09092	$2,718,374
GS>3000<4999		4010	4707	973,807.62	15,016,547.00				0.06485	$973,808
		4010	4707							
				3,692,182	44,914,291					**$3,692,182**

Class B - non-RPP Global Adjustment

					2021					
Customer		**Revenue**	**Expense**							Amount
Class Name	UoM	USA #	USA #			Class B Non-RPP Volume			GA Rate/kWh	
Residential	kWh	4006	4707			10,635,396			$ 0.10947	$1,164,257
GS<50	kWh	4010	4707			11,285,165			$ 0.10947	$1,235,387
GS>50	kWh	4035	4707			154,993,697			$ 0.10947	$16,967,160
GS>3000<4999	kWh	4010	4707			0			$ 0.10947	$0
Sent	kWh	4025	4707			8,988			$ 0.10947	$984
Street Light	kWh	4025	4707			2,115,470			$ 0.10947	$231,580
UMSL	kWh	4025	4707							$0
	kWh	4025	4707							$0
Total Volume						**179,038,716**				
TOTAL										**$19,599,368**

*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

All Volume should be loss adjusted with the exception of:
* Volume loss adjusted less WMP
** No loss adjustment for kWh

		2021 Test Year	RPP	
Electricity Commodity	**Units**	Volume	Rate	$
Class per Load Forecast				-
Residential	kWh	198,904,757		26,569,697
GS<50	kWh	70,820,760		9,460,237
GS>50	kWh*	16,330,088		2,181,373
GS>3000<4999	kWh*	0		-
Sent	kWh	113,003		15,095
Street Light	kWh	0		-
USML	kWh	41,024		5,480
SUB-TOTAL		286,209,633		38,231,883

Global Adjustment non-RPP	**Units**			
Class per Load Forecast		Volume	Rate	$
Residential				0
GS<50				0
GS>50				0
GS>3000<4999				0
Sent				0
Street Light				0
USML				0
SUB-TOTAL		0		0

Transmission - Network				
Class per Load Forecast		Volume	Rate	$
Residential	kWh	198,904,757	0.0072	1,432,114
GS<50	kWh	70,820,760	0.0069	488,663
GS>50	kW	41,729	2.7533	114,892
GS>3000<4999	kW	-	2.9206	-
Sent	kW	276	2.0868	577
Street Light	kW	-	2.0766	-
USML	kWh	41,024	0.0069	283
SUB-TOTAL				2,036,530

Transmission - Connection				
Class per Load Forecast		Volume	Rate	$
Residential	kWh	198,904,757	0.0069	1,372,443
GS<50	kWh	70,820,760	0.0061	432,007
GS>50	kW	41,729	2.4178	100,892
GS>3000<4999	kW	-	2.6719	-

Sent	kW	276	1.9080	527
Street Light	kW	-	1.8689	-
USML	kWh	41,024	0.0061	250
SUB-TOTAL				1,906,119

Wholesale Market Service				
Class per Load Forecast		Volume	Rate	$
Residential	kWh	198,904,757	0.0030	596,714
GS<50	kWh	70,820,760	0.0030	212,462
GS>50	kWh	16,330,088	0.0030	48,990
GS>3000<4999	kWh	-	0.0030	-
Sent	kWh	113,003	0.0030	339
Street Light	kWh	-	0.0030	-
USML	kWh	41,024	0.0030	123
SUB-TOTAL				858,629

CBR				
Class per Load Forecast		Volume	Rate	$
Residential	kWh	198,904,757	0.0004	79,562
GS<50	kWh	70,820,760	0.0004	28,328
GS>50	kWh	16,330,088	0.0004	6,532
GS>3000<4999	kWh	-	0.0004	-
Sent	kWh	113,003	0.0004	45
Street Light	kWh	-	0.0004	-
USML	kWh	41,024	0.0004	16
SUB-TOTAL				114,484

Class A CBR				
Class per Load Forecast		Volume	Rate	$
Residential	kWh			-
GS<50	kWh			-
GS>50	kWh*			-
GS>3000<4999	kWh*			-
Sent				-
Street Light				-
USML				-
SUB-TOTAL				-

RRRP				
Class per Load Forecast		Volume	Rate	$
Residential	kWh	198,904,757	0.0005	99,452
GS<50	kWh	70,820,760	0.0005	35,410
GS>50	kWh	16,330,088	0.0005	8,165
GS>3000<4999	kWh	-	0.0005	-
Sent	kWh	113,003	0.0005	57
Street Light	kWh	-	0.0005	-
USML	kWh	41,024	0.0005	21
SUB-TOTAL				143,105

Low Voltage - No TLF adjustmer				

Class per Load Forecast		Volume	Rate	$
Residential	kWh**	191,467,390	0.00015	28374.32092
GS<50	kWh**	68,172,659	0.00013	8931.44309
GS>50	kW	41,729	0.05193	2166.905881
GS>3000<4999	kW	-	0.05739	0
Sent	kW	276	0.04014	11.09233749
Street Light	kW	-	0.04098	0
USML	kWh**	39,490	0.00013	5.173628524
SUB-TOTAL		259,721,543		39,489

Smart Meter Entity Charge				
Class per Load Forecast		Customers	Rate	$
Residential		20,268	0.57	138,635
GS<50		2,285	0.57	15,630
Seasonal				-
SUB-TOTAL				154,265
SUB- TOTAL				43,484,503
ORECA CREDIT	21.20%			(9,218,715)
TOTAL				**34,265,789**

***The ORECA Credit of 21.2% will only apply to RPP proportion of the listed components. Impacts on distribu

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

2021 Test Year - Cop		
4705 -Power Purchased	$	42,905,782
4707- Global Adjustment	$	23,291,550
4708-Charges-WMS	$	1,983,722
4714-Charges-NW	$	3,582,806
4716-Charges-CN	$	3,273,741
4750-Charges-LV	$	68,752
4751-IESO SME	$	164,167
Misc A/R or A/P	$	(9,218,715)
TOTAL	**$**	**66,051,805**

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2021 Test Year	non-RPP		Total	
Volume	Rate	$	$	
10,635,396		221,961		
11,285,165		235,521		
184,891,441		3,858,684		
15,016,547		313,395		
8,988		188		
2,115,470		44,150		
0		-		
223,953,007		4,673,899	$ 42,905,782	OK

Volume	Rate	$	Total	
		1,164,257		
		1,235,387		
		19,685,534		
		973,808		
		984		
		231,580		
		-		
		23,291,550	$ 23,291,550	OK

Volume	Rate	$	Total
10,635,396	0.0072	76,575	
11,285,165	0.0069	77,868	
472,461	2.7533	1,300,828	
27,098	2.9206	79,143	
22	2.0868	46	
5,690	2.0766	11,816	
-		-	
		1,546,276	3,582,806

Volume	Rate	$	Total
10,635,396	0.0069	73,384	
11,285,165	0.0061	68,840	
472,461	2.4178	1,142,317	
27,098	2.6719	72,404	

22	1.9080	42	
5,690	1.8689	10,635	
-	0.0061	-	
		1,367,621	3,273,741

Volume	Rate	$	Total
10,635,396	0.0030	31,906	
11,285,165	0.0030	33,855	
184,891,441	0.0030	554,674	
15,016,547	0.0030	45,050	
8,988	0.0030	27	
2,115,470	0.0030	6,346	
-	0.0030	-	
		671,859	1,530,488

Volume	Rate	$	Total
10,635,396	0.0004	4,254	
11,285,165	0.0004	4,514	
154,993,697	0.0004	61,997	
-	0.0004	-	
8,988	0.0004	4	
2,115,470	0.0004	846	
-	0.0004	-	
		71,615	186,099

Volume	Rate	$	Total
		-	
		-	
29,897,744	0.00031	9,130	
15,016,547	0.00019	2,923	
		-	
		-	
		-	
		12,054	12,054

Volume	Rate	$	Total
10,635,396	0.0005	5,318	
11,285,165	0.0005	5,643	
184,891,441	0.0005	92,446	
15,016,547	0.0005	7,508	
8,988	0.0005	4	
2,115,470	0.0005	1,058	
-	0.0005	-	
		111,977	255,081

Volume	Rate	$	Total
10,237,722	0.00015	1517.16904	
10,863,195	0.00013	1423.209925	
472,461	0.05193	24533.99815	
27,098	0.05739	1555.045765	
22	0.04014	0.882246154	
5,690	0.04098	233.1812236	
	0.00013	0	
		29,263	68,752

Customers	Rate	$	Total
1,084	0.57	7,413	
364	0.57	2,489	
		9,902	164,167
		31,786,017	75,270,520
		0	(9,218,715)
		31,786,017	**66,051,805**

ution charges are excluded for the purpose of calculating the cost of power.