

Appendix 2-JA
Summary of Recoverable OM&A Expenses

	Last Rebas-ing Year (2015 Board- Approved)	Last Rebas-ing 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	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%	29.8%	22.1%
%Change (Test Year vs Last Rebas-ing 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 Rebas-ing 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%

	Last Rebas-ing Year (2015 Board- Approved)	Last Rebas-ing Year (2015 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%	19.4%	14.9%

	Last Rebas-ing Year (2015 Board- Approved)	Last Rebas-ing Year (2015 Actuals)	Variance 2015 Board Approved – 2015 Actuals	2016 Actuals	Variance 2016 Actuals vs. 2015 Actuals	2017 Actuals	Variance 2017 Actuals vs. 2016 Actuals	2018 Actuals	Variance 2018 Actuals vs. 2017 Actuals	2019 Actuals	Variance 2019 Actuals vs. 2018 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	\$146,600	\$737,777	(\$37,865)	\$645,453	(\$92,325)	\$925,842	\$280,390	\$830,091	(\$95,751)	\$1,028,903	\$198,812
Maintenance	\$1,486,331	\$1,739,889	(\$253,558)	\$1,724,297	(\$15,592)	\$1,632,098	(\$92,200)	\$1,652,475	\$20,377	\$1,829,166	\$176,691	\$2,151,753	\$322,587	\$2,613,186	\$461,433
Billing and Collecting	\$1,233,810	\$1,109,424	\$124,386	\$1,186,321	\$76,898	\$1,204,043	\$17,722	\$1,258,639	\$54,596	\$1,142,030	(\$116,609)	\$1,413,651	\$271,621	\$1,328,174	(\$85,477)
Community Relations	\$2,200	\$44,252	(\$42,052)	\$334	(\$43,919)	\$0	(\$334)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative and General	\$2,690,983	\$2,690,602	\$381	\$2,720,350	\$29,748	\$2,857,176	\$136,825	\$2,683,244	(\$173,931)	\$2,791,843	\$108,598	\$3,057,332	\$265,489	\$3,595,675	\$538,343
Total OM&A Expenses	\$6,429,729	\$6,213,210	\$216,519	\$6,406,945	\$193,735	\$6,431,094	\$24,149	\$6,239,812	(\$191,283)	\$6,688,882	\$449,070	\$7,452,827	\$763,945	\$8,565,938	\$1,113,111
Adjustments for Total non-recoverable items	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0
Total Recoverable OM&A Expenses	\$6,429,729	\$6,213,210	\$216,519	\$6,406,945	\$193,735	\$6,431,094	\$24,149	\$6,239,812	(\$191,283)	\$6,688,882	\$449,070	\$7,452,827	\$763,945	\$8,565,938	\$1,113,111
Variance from previous year				\$ 193,735		\$ 24,149	(\$191,283)		\$449,070		\$763,945		\$ 1,113,111		
Percent change (year over year)				3%		0%	-3%		7%		11%		15%		
Percent Change: Test year vs. Most Current Actual														28.06%	
Simple average of % variance for all years														5.7%	
Compound Annual Growth Rate for all years															5.5%
Compound Growth Rate (2019 Actuals vs. 2015 Actuals)														2.49%	

Note:

- "BA" = Board-Approved
- If it has been more than three 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 three years ago, a minimum of three years of actual information is required.
- 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.