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March 25, 2021

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Ottawa

Ms. Christine Long
Registrar
Ontario Energy Board
27th Floor
2300 Yonge Street
Toronto, ON M4P 1E4

Vancouver

New York

Dear Ms. Long:

**Halton Hills Hydro Inc. ("HHHI")
2021 Cost of Service Application
OEB File No. EB-2020-0026
Draft Rate Order**

We are counsel to HHHI in the above-noted matter. In accordance with the Ontario Energy Board's March 18, 2021 Decision and Order in EB-2020-0026, please find enclosed a draft rate order, a proposed tariff of rates and changes, and associated models.

Yours very truly,



Richard J. King

RK:hi
Enclosures

c: All Parties to EB-2020-0026

EB-2020-0026

IN THE MATTER OF the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15,
(Schedule B);

AND IN THE MATTER OF an application by Halton Hills Hydro Inc. for an
order approving just and reasonable rates and other charges for electricity
distribution to be effective May 1, 2021.

DRAFT RATE ORDER

FILED MARCH 25, 2021

BACKGROUND

Halton Hills Hydro Inc. (“**HHHI**”) filed a cost-of-service application with the Ontario Energy Board (the “**OEB**”) on August 27, 2020 under section 78 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B) (the “**Act**”) seeking approval for changes to the rates that HHHI charges for electricity distribution and other charges, to be effective May 1, 2021 (OEB Docket Number EB-2020-0026).

The OEB issued and published a Notice of Hearing dated September 15, 2020, and Procedural Order No. 1 on October 16, 2020, the latter of which required the parties to the proceeding to develop a proposed Issues List by November 27, 2020 and scheduled a Settlement Conference for December 14, 15, and 16, 2020.

HHHI filed its Interrogatory Responses with the OEB on November 25, 2020, pursuant to which HHHI updated several models and submitted them to the OEB as Excel documents. On December 1, 2020, Ontario Energy Board staff (“**OEB Staff**”) submitted a proposed Issues List as agreed to by the parties. On December 2, 2020, the OEB issued its Decision on the proposed Issues List, approving the list submitted by OEB Staff.

A Settlement Conference was convened on December 14, 2020 and continued to December 21, 2020, in accordance with the OEB’s *Rules of Practice and Procedure* and *Practice Direction on Settlement Conferences*.

The OEB issued and published Procedural Order No. 5 on February 17, 2021, which required any settlement proposal arising from the Settlement Conference to be filed with the OEB on or before February 26, 2021.

HHHI filed the settlement proposal in this proceeding on February 18, 2021 (the “**Settlement Proposal**”), within which the parties to the Settlement Proposal came to an agreement on all but one issue. That issue relates to the appropriate costs associated with the OEB-approved incremental capital module funding for HHHI’s new transformer station to be included in HHHI’s 2021 opening rate base. As part of the Settlement Proposal, the parties proposed to make contemporaneous written submissions on the unsettled issue with no opportunity to submit a reply submission. The Settlement Proposal was filed assuming HHHI’s approach would be acceptable and on the understanding that,

should the Board determine that HHHI's approach to the unsettled issue was not correct or appropriate, corresponding minor adjustments would need to be made to the figures in the Settlement Proposal.

Procedural Order No. 6 was issued on February 22, 2021. It established a deadline of March 4, 2021 for written submissions on the Settlement Proposal and outstanding issue by OEB Staff, and on the outstanding issue by the parties to the Settlement Proposal. OEB Staff filed a submission on the Settlement Proposal and the unsettled issue. HHHI and intervenors filed submissions on the unsettled issue.

DECISION ON UNSETTLED ISSUE 2.1

On March 18, 2021, the OEB issued its Decision and Order in this proceeding, whereby it accepted the partial Settlement Proposal as filed. With respect to the unsettled issue, the OEB determined that the transformer station asset value included in the opening rate base for the 2021 test year should reflect two (2) full years of depreciation (2019 and 2020). As a result, HHHI was ordered to file a Draft Rate Order by March, 25, 2021, including a proposed Tariff of Rates and Charges reflecting the minor adjustments required to address the OEB's decision on the unsettled issue.

HHHI submits this Draft Rate Order, which incorporates the information required by the OEB in its Decision and Order on the Settlement Proposal and the unsettled issue. HHHI has made the requisite adjustments, which include:

- 2021 Rate Base is reduced by \$324,926;
- 2021 Revenue Requirement is reduced by \$17,181; and
- 2021 Bill Impacts are decreased by 0.033% for Residential and 0.003% for General Service less than 50 kW.

DRO Table 1 – Revised Rate Base

	Application	Interrogatories	Variance	Settlement	Variance	Board Decision	Variance
	(a)	(b)	(c) = (b) - (a)	(d)	(e) = (d) - (b)	(f)	(g) = (f) - (d)
Average Gross Capital (Average)	117,939,104	117,939,104	-	117,186,188	(752,916)	117,186,188	-
Average Accumulated Depreciation (Average)	18,582,131	18,582,131	-	18,570,919	(11,212)	18,895,846	324,926
Average Net Book Value	99,356,973	99,356,973	-	98,615,268	(741,705)	98,290,342	(324,926)
Working Capital Base	65,229,911	66,207,753	977,842	64,282,388	(1,925,365)	64,282,388	-
Working Capital Allowance %	7.50%	7.50%	-	7.50%	-	7.50%	-
Working Capital \$	4,892,243	4,965,581	73,338	4,821,179	(144,402)	4,821,179	-
Rate Base	104,249,216	104,322,554	73,338	103,436,448	(886,107)	103,111,521	(324,926)

DRO Table 2 – Summary of Revenue Requirement

	Description	Application	Interrogatories	Variance	Settlement	Variance	Board Decision	Variance
		(a)	(b)	(c) = (b) - (a)	(d)	(e) = (d) - (b)	(f)	(g) = (f) - (d)
Cost of Capital	Regulated Return on Capital	5,696,715	5,560,752	(135,963)	5,469,306	(91,446)	5,452,125	(17,181)
	Regulated Rate of Return	5.46%	5.33%	(0.13)%	5.29%	(0.04)%	5.29%	0.00%
Rate Base and Capital Expenditure	Rate Base	104,249,216	104,322,554	73,338	103,436,448	(886,106)	103,111,521	(324,927)
	Net Fixed Assets	99,356,973	99,356,973	-	98,615,268	(741,705)	98,290,342	(324,926)
	Working Capital Base	65,229,911	66,207,753	977,842	64,282,388	(1,925,365)	64,282,388	-
	Working Capital Allowance	4,892,243	4,965,581	73,338	4,821,179	(144,402)	4,821,179	(0)
Operating Expenses	Amortization	3,611,342	3,611,342	-	3,600,129	(11,213)	3,600,129	-
	Taxes/PILs (Grossed Up)	-	-	-	-	-	-	-
	OM&A (Including Property Taxes and LEAP)	7,737,808	7,737,808	-	7,157,808	(580,000)	7,157,808	(0)
Revenue Requirement	Service Revenue Requirement	17,045,865	16,909,902	(135,963)	16,227,243	(682,659)	16,210,062	(17,181)
	Other Revenue	1,293,382	1,223,382	(70,000)	1,361,188	137,806	1,361,188	(0)
	Base Revenue Requirement	15,752,482	15,686,519	(65,963)	14,866,055	(820,464)	14,848,874	(17,181)
Grossed Up Revenue Deficiency		5,422,387	5,325,726	(96,661)	4,231,112	(1,094,614)	4,213,931	(17,181)

DRO Table 3 – Bill Impacts

Class	kWh	kW	Distribution (Fixed and Volumetric)				Total Bill			
			Current (2020)	Proposed (2021)	Change	Impact	Current (2020)	Proposed (2021)	Change	Impact
			\$	\$	\$	%	\$	\$	\$	%
Residential	750		31.65	39.56	7.91	24.99%	121.05	127.01	5.96	4.92%
General Service less than 50 kW	2,000		58.64	74.18	15.54	26.50%	298.22	309.47	11.25	3.77%
General Service 50 kW to 999 kW	328,500	500	2,418.42	3,048.42	630.00	26.05%	50,916.29	49,110.04	(1,806.25)	(3.55)%
General Service 1,000 kW to 4,999 kW	1,600,000	2,500	10,631.86	13,827.55	3,195.69	30.06%	247,148.81	238,658.54	(8,490.27)	(3.44)%
Un-metered Scattered Load	438		12.41	23.62	11.21	90.35%	65.01	73.82	8.80	13.54%
Sentinel Lighting	650	1	54.44	60.71	6.28	11.53%	121.28	125.50	4.22	3.47%
Street Lighting	94,033	251	11,970.36	11,758.81	(211.55)	(1.77)%	27,559.97	26,643.24	(916.73)	(3.33)%

CONCLUSION

HHHI confirms it has prepared the Draft Rate Order and relevant models to reflect the OEB's Decision and Order on the unsettled issue. The updates are shown in the following live Excel models which accompany this Draft Rate Order.

- Halton_DRO_Chapter2_Appendices_2021_COS_20210325
- Halton_DRO_2021_Tariff_Schedule_and_Bill_Impact_Model_2021_COS_20210325
- Halton_DRO_2021_Rev_Reqt_Workform_2021_COS_20210325
- Halton_DRO_RTSR_Workform_2021_COS_20210325
- Halton_DRO_2021_Cost_Allocation_Model_2021_COS_20210325
- Halton_DRO_2021_DVA_Continuity_Schedule_2021_COS_20210325
- Halton_DRO_Load_Forecast_2021_COS_20210325
- Halton_DRO_2020_Benchmarking_Spreadsheet_Forecast_Model_20210325
- Halton_DRO_2021_LRAMVA_Model_20210325
- Halton_DRO_Appendix_2C_Dep_Calc_2016_to_2021_COS_20210325
- Halton_DRO_Test_Year_Income_Tax_PILs_20210325

The 2021 Tariff of Rates and Charges reflecting the required adjustments are shown as Appendix A. Appendix B shows the updated Customer Bill Impacts and Appendix C is the updated 2021 Fixed Asset Continuity Schedule.

APPENDIX A

2021 TARIFF OF RATES AND CHARGES

Halton Hills Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2021

This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2020-0026

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. The customer will be supplied at one service entrance only. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	38.17
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2021) - effective until April 30, 2023	\$	1.09
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0042
Rate Rider for Lost Revenue Recovery (LRAM) - effective until April 30, 2023	\$/kWh	0.0004
Rate Rider for Disposition of Global Adjustment Account (2021) - Applicable only for Non-RPP Customers - effective until April 30, 2023	\$/kWh	(0.0057)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2021) - effective until April 30, 2023	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Halton Hills Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2021

This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2020-0026

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	29.38
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0200
Low Voltage Service Rate	\$/kWh	0.0039
Rate Rider for Lost Revenue Recovery (LRAM) - effective until April 30, 2023	\$/kWh	0.0012
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2021) - effective until April 30, 2023	\$/kWh	0.0012
Rate Rider for Disposition of Global Adjustment Account (2021) - Applicable only for Non-RPP Customers - effective until April 30, 2023	\$/kWh	(0.0057)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2021) - effective until April 30, 2023	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0055

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Halton Hills Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2021
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EB-2020-0026

GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION

This classification applies to a non-residential customer with an average peak demand equal to or greater than 50 kW over the past twelve months, or is forecast to be equal to or greater than 50 kW, but less than 1,000 kW. For a new customer without prior billing history, the peak demand will be based on 90% of the proposed capacity or installed transformer. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Billing demands are established at the greater of 100% of the kW, or 90% of the kVA amounts with the exception of the Retail Transmission Rate-Network Service Rate, which is billed on a \$/kW basis only.

Halton Hills Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2021
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EB-2020-0026

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	125.12
Distribution Volumetric Rate	\$/kW	5.5513
Low Voltage Service Rate	\$/kW	1.6397
Rate Rider for Disposition of Deferral/Variance Accounts Applicable only for Non-Wholesale Market Participants - effective until April 30, 2023	\$/kW	0.1151
Rate Rider for Lost Revenue Recovery (LRAM) - effective until April 30, 2023	\$/kW	0.0475
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2021) - effective until April 30, 2023	\$/kW	0.2478
Rate Rider for Disposition of Global Adjustment Account (2021) - Applicable only for Non-RPP Customers - effective until April 30, 2023	\$/kWh	(0.0057)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2021) - effective until April 30, 2023	\$/kW	0.1110
Retail Transmission Rate - Network Service Rate	\$/kW	2.8318
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3135

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Halton Hills Hydro Inc.
TARIFF OF RATES AND CHARGES
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EB-2020-0026

GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non-residential customer with an average peak demand equal to or greater than 1,000 kW over the past twelve months, or is forecast to be equal to or greater than 1,000 kW, but less than 5,000 kW. For a new customer without prior billing history, the peak demand will be based on 90% of the installed transformer. Class A and Class B consumers are defined in accordance with O.Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Billing demands are established at the greater of 100% of the kW, or 90% of the kVA amounts with the exception of the Retail Transmission Rate-Network Service Rate, which is billed on a \$/kW basis only.

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TARIFF OF RATES AND CHARGES
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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	278.80
Distribution Volumetric Rate	\$/kW	4.9614
Low Voltage Service Rate	\$/kW	1.6397
Rate Rider for Lost Revenue Recovery (LRAM) - effective until April 30, 2023	\$/kW	0.0793
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2021) - effective until April 30, 2023	\$/kW	0.3788
Rate Rider for Disposition of Global Adjustment Account (2021) - Applicable only for Non-RPP Customers - effective until April 30, 2023	\$/kWh	(0.0057)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2021) - effective until April 30, 2023	\$/kW	0.2627
Retail Transmission Rate - Network Service Rate	\$/kW	2.8318
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3135

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Halton Hills Hydro Inc.
TARIFF OF RATES AND CHARGES
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EB-2020-0026

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, pedestrian X-Walk signals/beacons, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	18.01
Distribution Volumetric Rate	\$/kWh	0.0122
Low Voltage Service Rate	\$/kWh	0.0039
Rate Rider for Lost Revenue Recovery (LRAM) - effective until April 30, 2023	\$/kWh	0.0000
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2021) - effective until April 30, 2023	\$/kWh	0.0006
Rate Rider for Disposition of Global Adjustment Account (2021) - Applicable only for Non-RPP Customers - effective until April 30, 2023	\$/kWh	(0.0057)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2021) - effective until April 30, 2023	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0055

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Halton Hills Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2021
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2020-0026

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	12.20
Distribution Volumetric Rate	\$/kW	46.2735
Low Voltage Service Rate	\$/kW	1.1804
Rate Rider for Lost Revenue Recovery (LRAM) - effective until April 30, 2023	\$/kW	0.0000
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2021) - effective until April 30, 2023	\$/kW	2.2396
Rate Rider for Disposition of Global Adjustment Account (2021) - Applicable only for Non-RPP Customers - effective until April 30, 2023	\$/kWh	(0.0057)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2021) - effective until April 30, 2023	\$/kW	0.2346
Retail Transmission Rate - Network Service Rate	\$/kW	2.0203
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6654

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Halton Hills Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2021

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EB-2020-0026

STREET LIGHTING SERVICE CLASSIFICATION

All services supplied to street lighting equipment owned by or operated for the Municipality, the Region or the Province of Ontario shall be classified as Street Lighting Service. Street Lighting plant, facilities, or equipment owned by the customer are subject to the Electrical Safety Authority (ESA) requirements and Halton Hills Hydro specifications. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.34
Distribution Volumetric Rate	\$/kW	1.5813
Low Voltage Service Rate	\$/kW	1.1564
Rate Rider for Lost Revenue Recovery (LRAM) - effective until April 30, 2023	\$/kW	(1.5512)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2021) - effective until April 30, 2023	\$/kW	1.7611
Rate Rider for Disposition of Global Adjustment Account (2021) - Applicable only for Non-RPP Customers - effective until April 30, 2023	\$/kWh	(0.0057)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2021) - effective until April 30, 2023	\$/kW	0.1999
Retail Transmission Rate - Network Service Rate	\$/kW	2.0109
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6316

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Halton Hills Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2021
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EB-2020-0026

microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4.55
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ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

Halton Hills Hydro Inc.
TARIFF OF RATES AND CHARGES
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SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement Letter	\$	15.00
Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned Cheque (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account (see Note below)

Late Payment - per month		
(effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at Meter - during regular hours	\$	65.00
Reconnection at Meter - after regular hours	\$	185.00
Reconnection at Pole - during regular hours	\$	185.00
Reconnection at Pole - after regular hours	\$	415.00

Halton Hills Hydro Inc.

TARIFF OF RATES AND CHARGES

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Other

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	44.50
Interval meter charge	\$	20.00

RETAIL SERVICE CHARGES (if applicable)**APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	104.24
Monthly Fixed Charge, per retailer	\$	41.70
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.04
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.62
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.62)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.52
Processing fee, per request, applied to the requesting party	\$	1.04
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year		no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.17
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.08

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LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0355
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0251

APPENDIX B

CUSTOMER BILL IMPACTS

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	\$ 7.91	25.0%	\$ 7.60	19.2%	\$ 7.39	14.8%	\$ 5.96	4.9%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kwh	\$ 15.54	26.5%	\$ 14.51	18.5%	\$ 14.02	13.5%	\$ 11.25	3.8%
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	\$ 630.00	26.1%	\$ (833.70)	(28.3)%	\$ (830.75)	(15.1)%	\$ (1,806.25)	(3.5)%
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	\$3,195.69	30.1%	\$(3,789.06)	(28.6)%	\$(3,774.31)	(14.5)%	\$ (8,490.27)	(3.4)%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kwh	\$ 11.21	90.3%	\$ 10.98	66.2%	\$ 10.88	49.1%	\$ 8.80	13.5%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kw	\$ 6.28	11.5%	\$ 5.24	8.8%	\$ 5.24	8.3%	\$ 4.21	3.5%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kw	\$ (211.55)	(1.8)%	\$ (592.67)	(4.9)%	\$ (591.51)	(4.5)%	\$ (916.73)	(3.3)%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	\$ 7.73	24.4%	\$ 7.61	21.6%	\$ 7.52	19.1%	\$ 6.09	9.4%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	\$ 8.01	25.3%	\$ 7.59	18.1%	\$ 7.32	13.1%	\$ 5.88	3.9%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	\$ 9.61	30.4%	\$ 7.53	9.3%	\$ 6.17	4.1%	\$ 4.69	0.7%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kwh	\$ 7.46	15.3%	\$ 6.84	11.2%	\$ 6.55	8.6%	\$ 5.24	2.8%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kwh	\$ 45.84	48.0%	\$ 43.26	30.1%	\$ 42.03	20.3%	\$ 33.81	4.8%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kwh	\$ 146.84	67.2%	\$ 178.34	69.9%	\$ 174.65	39.2%	\$ 108.99	5.3%
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	\$ 94.04	24.6%	\$ 29.09	6.5%	\$ 29.44	3.9%	\$ (14.05)	(0.5)%
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	\$ 934.53	26.1%	\$(1,302.35)	(29.9)%	\$(1,297.93)	(15.8)%	\$ (2,787.06)	(3.6)%
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	\$2,567.79	30.0%	\$(1,424.01)	(13.4)%	\$(1,412.21)	(6.7)%	\$ (4,236.61)	(2.7)%
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	\$5,079.39	30.1%	\$(8,604.21)	(40.8)%	\$(8,580.61)	(20.6)%	\$(17,618.52)	(3.9)%
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION - RPP	kw	\$ 215.85	25.6%	\$ 346.65	34.2%	\$ 347.59	18.9%	\$ 182.64	1.4%

APPENDIX C

2021 FIXED ASSET CONTINUITY SCHEDULE

Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Accounting Standard MIFRS
Year 2016

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance	Additions	Disposals ⁶	Closing Balance	Net Book Value
	1606	Organization Costs		-	-	-		-	-	-	-
	1609	Capital Contributions Paid	-	-	-	-	-	-	-	-	-
12	1611	Computer Software (Formally known as Account 1925)	933,452	27,789	-	961,241	(671,803)	(89,235)	-	(761,038)	200,203
CEC	1612	Land Rights (Formally known as Account 1906)	4,738	-	-	4,738	-	-	-	-	4,738
N/A	1805	Land	-	-	-	-	-	-	-	-	-
47	1808	Buildings	-	-	-	-	-	-	-	-	-
13	1810	Leasehold Improvements	-	-	-	-	-	-	-	-	-
47	1815	Transformer Station Equipment >50 kV	-	-	-	-	-	-	-	-	-
47	1820	Distribution Station Equipment <50 kV	966,718	238,560	-	1,205,278	(159,619)	(88,515)	-	(248,135)	957,143
47	1825	Storage Battery Equipment	-	-	-	-	-	-	-	-	-
47	1830	Poles, Towers & Fixtures	19,460,699	3,625,314	(2,364)	23,083,650	(809,683)	(516,418)	233	(1,325,868)	21,757,782
47	1835	Overhead Conductors & Devices	7,382,720	136,306	-	7,519,026	(408,559)	(212,191)	-	(620,750)	6,898,276
47	1840	Underground Conduit	1,098,446	64,038	-	1,162,484	(47,143)	(25,818)	-	(72,960)	1,089,524
47	1845	Underground Conductors & Devices	8,147,791	293,763	-	8,441,554	(546,399)	(285,154)	-	(831,553)	7,610,000
47	1850	Line Transformers	11,187,370	3,619,875	-	14,807,244	(536,649)	(371,446)	-	(908,095)	13,899,149
47	1855	Services (Overhead & Underground)	36,955	31,708	-	68,663	-	(1,056)	-	(1,056)	67,607
47	1860	Meters	3,338,614	24,252	-	3,362,866	(336,168)	(170,579)	-	(506,748)	2,856,118
47	1860	Meters (Smart Meters)	-	-	-	-	-	-	-	-	-
N/A	1905	Land	1,571,819	-	-	1,571,819	-	-	-	-	1,571,819
47	1908	Buildings & Fixtures	2,699,426	46,742	-	2,746,169	(164,588)	(86,451)	-	(251,039)	2,495,130
13	1910	Leasehold Improvements	-	-	-	-	-	-	-	-	-
8	1915	Office Furniture & Equipment (10 years)	197,290	22,642	-	219,932	(88,336)	(42,282)	-	(130,618)	89,314
8	1915	Office Furniture & Equipment (5 years)	-	-	-	-	-	-	-	-	-
10	1920	Computer Equipment - Hardware	214,040	76,653	-	290,692	(95,172)	(57,461)	-	(152,633)	138,059
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	-	-	-	-	-	-	-	-	-
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	-	-	-	-	-	-	-	-	-
10	1930	Transportation Equipment	1,628,573	72,450	(35,426)	1,665,597	(302,278)	(172,465)	31,367	(443,376)	1,222,221
8	1935	Stores Equipment	-	-	-	-	-	-	-	-	-
8	1940	Tools, Shop & Garage Equipment	392,752	16,730	-	409,482	(83,643)	(56,335)	-	(139,978)	269,504
8	1945	Measurement & Testing Equipment	-	-	-	-	-	-	-	-	-
8	1950	Power Operated Equipment	-	-	-	-	-	-	-	-	-
8	1955	Communications Equipment	12,169	-	-	12,169	(5,606)	(1,820)	-	(7,426)	4,744
8	1955	Communication Equipment (Smart Meters)	-	-	-	-	-	-	-	-	-
8	1960	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-
47	1970	Load Management Controls Customer Premises	-	-	-	-	-	-	-	-	-
47	1975	Load Management Controls Utility Premises	-	-	-	-	-	-	-	-	-
47	1980	System Supervisor Equipment	605,830	15,960	-	621,790	(90,469)	(45,917)	-	(136,386)	485,404
47	1985	Miscellaneous Fixed Assets	-	-	-	-	-	-	-	-	-
47	1990	Other Tangible Property	-	-	-	-	-	-	-	-	-
47	1995	Contributions & Grants	-	-	-	-	-	-	-	-	-
	2005	Property Under Finance Lease ⁷	-	-	-	-	-	-	-	-	-
47	2440	Deferred Revenue ⁵	(1,839,300)	(654,903)	-	(2,494,203)	-	249,423	-	249,423	(2,244,780)
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
		Sub-Total	58,040,102	7,657,879	(37,790)	65,660,191	(4,346,115)	(1,973,720)	31,600	(6,288,236)	59,371,955
		Less Socialized Renewable Energy Generation Investments (input as negative)				-				-	-
		Less Other Non Rate-Regulated Utility Assets (input as negative)				-				-	-
	2055	Work in Progress	3,393,936	1,227,216	-	4,621,152	-	-	-	-	4,621,152
		Total PP&E	61,434,038	8,885,095	(37,790)	70,281,343	(4,346,115)	(1,973,720)	31,600	(6,288,236)	63,993,107
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁶									
		Total						(1,973,720)			

Less: Fully Allocated Depreciation

10	Transportation	(172,465)
8	Stores Equipment	(5,400)
47	Deferred Revenue	249,423
	Net Depreciation	(2,045,279)

Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Accounting Standard MIFRS
Year 2017

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance	Additions	Disposals ⁶	Closing Balance	
	1606	Organization Costs	-	-	-	-	-	-	-	-	-
	1609	Capital Contributions Paid	-	-	-	-	-	-	-	-	-
12	1611	Computer Software (Formally known as Account 1925)	961,241	123,564	-	1,084,805	(761,038)	(71,320)	-	(832,358)	252,447
CEC	1612	Land Rights (Formally known as Account 1906)	4,738	-	-	4,738	-	-	-	-	4,738
N/A	1805	Land	-	-	-	-	-	-	-	-	-
47	1808	Buildings	-	-	-	-	-	-	-	-	-
13	1810	Leasehold Improvements	-	-	-	-	-	-	-	-	-
47	1815	Transformer Station Equipment >50 kV	-	-	-	-	-	-	-	-	-
47	1820	Distribution Station Equipment <50 kV	1,205,278	970,561	-	2,175,838	(248,135)	(107,276)	-	(355,411)	1,820,428
47	1825	Storage Battery Equipment	-	-	-	-	-	-	-	-	-
47	1830	Poles, Towers & Fixtures	23,083,650	1,882,924	-	24,966,573	(1,325,868)	(556,162)	-	(1,882,030)	23,084,543
47	1835	Overhead Conductors & Devices	7,519,026	1,075,419	-	8,594,445	(620,750)	(238,392)	-	(859,142)	7,735,303
47	1840	Underground Conduit	1,162,484	118,808	-	1,281,292	(72,960)	(64,751)	-	(137,712)	1,143,580
47	1845	Underground Conductors & Devices	8,441,554	2,205,900	-	10,647,453	(831,553)	(326,713)	-	(1,158,266)	9,489,187
47	1850	Line Transformers	14,807,244	779,723	-	15,586,967	(908,095)	(398,797)	-	(1,306,892)	14,280,075
47	1855	Services (Overhead & Underground)	68,663	325,611	-	394,274	(1,056)	(11,573)	-	(12,630)	381,645
47	1860	Meters	3,362,866	306,657	-	3,669,523	(506,748)	(181,009)	-	(687,757)	2,981,766
47	1860	Meters (Smart Meters)	-	-	-	-	-	-	-	-	-
N/A	1905	Land	1,571,819	-	-	1,571,819	-	-	-	-	1,571,819
47	1908	Buildings & Fixtures	2,746,169	58,175	-	2,804,343	(251,039)	(87,476)	-	(338,515)	2,465,829
13	1910	Leasehold Improvements	-	-	-	-	-	-	-	-	-
8	1915	Office Furniture & Equipment (10 years)	219,932	538	-	220,470	(130,618)	(25,444)	-	(156,062)	64,408
8	1915	Office Furniture & Equipment (5 years)	-	-	-	-	-	-	-	-	-
10	1920	Computer Equipment - Hardware	290,692	24,472	-	315,164	(152,633)	(60,101)	-	(212,734)	102,430
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	-	-	-	-	-	-	-	-	-
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	-	-	-	-	-	-	-	-	-
10	1930	Transportation Equipment	1,665,597	441,145	-	2,106,742	(443,376)	(193,033)	-	(636,409)	1,470,332
8	1935	Stores Equipment	-	-	-	-	-	-	-	-	-
8	1940	Tools, Shop & Garage Equipment	409,482	86,378	-	495,860	(139,978)	(50,447)	-	(190,425)	305,435
8	1945	Measurement & Testing Equipment	-	-	-	-	-	-	-	-	-
8	1950	Power Operated Equipment	-	-	-	-	-	-	-	-	-
8	1955	Communications Equipment	12,169	300	-	12,469	(7,426)	(894)	-	(8,320)	4,150
8	1955	Communication Equipment (Smart Meters)	-	-	-	-	-	-	-	-	-
8	1960	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-
47	1970	Load Management Controls Customer Premises	-	-	-	-	-	-	-	-	-
47	1975	Load Management Controls Utility Premises	-	-	-	-	-	-	-	-	-
47	1980	System Supervisor Equipment	621,790	-	-	621,790	(136,386)	(46,192)	-	(182,579)	439,212
47	1985	Miscellaneous Fixed Assets	-	-	-	-	-	-	-	-	-
47	1990	Other Tangible Property	-	-	-	-	-	-	-	-	-
47	1995	Contributions & Grants	-	-	-	-	-	-	-	-	-
	2005	Property Under Finance Lease ⁷	-	-	-	-	-	-	-	-	-
47	2440	Deferred Revenue ⁵	(2,494,203)	(1,480,245)	-	(3,974,448)	249,423	275,609	-	525,032	(3,449,416)
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
		Sub-Total	65,660,191	6,919,929	-	72,580,120	(6,288,236)	(2,143,973)	-	(8,432,209)	64,147,911
		Less Socialized Renewable Energy Generation Investments (input as negative)				-				-	-
		Less Other Non Rate-Regulated Utility Assets (input as negative)				-				-	-
	2055	Work in Progress	4,621,152	2,695,765	-	7,316,917	-	-	-	-	7,316,917
		Total PP&E	70,281,343	9,615,694	-	79,897,037	(6,288,236)	(2,143,973)	-	(8,432,209)	71,464,828
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁶									
		Total						(2,143,973)			

Less: Fully Allocated Depreciation

10	Transportation	(193,033)
8	Stores Equipment	
47	Deferred Revenue	275,609
	Net Depreciation	(2,226,549)

Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Accounting Standard MIFRS
Year 2018

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance	Additions	Disposals ⁶	Closing Balance	Net Book Value
	1606	Organization Costs	-	-	-	-	-	-	-	-	-
	1609	Capital Contributions Paid	-	-	-	-	-	-	-	-	-
12	1611	Computer Software (Formally known as Account 1925)	1,084,805	43,496	-	1,128,301	(832,358)	(51,306)	-	(883,664)	244,636
CEC	1612	Land Rights (Formally known as Account 1906)	4,738	-	-	4,738	-	-	-	-	4,738
N/A	1805	Land	-	-	-	-	-	-	-	-	-
47	1808	Buildings	-	-	-	-	-	-	-	-	-
13	1810	Leasehold Improvements	-	-	-	-	-	-	-	-	-
47	1815	Transformer Station Equipment >50 kV	-	-	-	-	-	-	-	-	-
47	1820	Distribution Station Equipment <50 kV	2,175,838	17,859	-	2,193,698	(355,411)	(120,871)	-	(476,282)	1,717,416
47	1825	Storage Battery Equipment	-	-	-	-	-	-	-	-	-
47	1830	Poles, Towers & Fixtures	24,966,573	1,838,091	-	26,804,664	(1,882,030)	(582,052)	-	(2,464,082)	24,340,582
47	1835	Overhead Conductors & Devices	8,594,445	962,688	-	9,557,133	(859,142)	(279,170)	-	(1,138,312)	8,418,821
47	1840	Underground Conduit	1,281,292	6,985	-	1,288,278	(137,712)	(27,112)	-	(164,824)	1,123,454
47	1845	Underground Conductors & Devices	10,647,453	1,743,395	-	12,390,849	(1,158,266)	(390,521)	-	(1,548,787)	10,842,062
47	1850	Line Transformers	15,586,967	1,961,337	-	17,548,304	(1,306,892)	(410,908)	-	(1,717,801)	15,830,504
47	1855	Services (Overhead & Underground)	394,274	233,877	-	628,152	(12,630)	(26,367)	-	(38,996)	589,155
47	1860	Meters	3,669,523	325,705	-	3,995,228	(687,757)	(201,377)	-	(889,134)	3,106,094
47	1860	Meters (Smart Meters)	-	-	-	-	-	-	-	-	-
N/A	1905	Land	1,571,819	-	-	1,571,819	-	-	-	-	1,571,819
47	1908	Buildings & Fixtures	2,804,343	71,249	-	2,875,592	(338,515)	(89,017)	-	(427,532)	2,448,061
13	1910	Leasehold Improvements	-	-	-	-	-	-	-	-	-
8	1915	Office Furniture & Equipment (10 years)	220,470	2,677	-	223,147	(156,062)	(24,326)	-	(180,387)	42,760
8	1915	Office Furniture & Equipment (5 years)	-	-	-	-	-	-	-	-	-
10	1920	Computer Equipment - Hardware	315,164	57,853	-	373,017	(212,734)	(54,422)	-	(267,156)	105,861
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	-	-	-	-	-	-	-	-	-
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	-	-	-	-	-	-	-	-	-
10	1930	Transportation Equipment	2,106,742	175,169	-	2,281,911	(636,409)	(216,384)	-	(852,793)	1,429,118
8	1935	Stores Equipment	-	-	-	-	-	-	-	-	-
8	1940	Tools, Shop & Garage Equipment	495,860	80,577	-	576,437	(190,425)	(55,216)	-	(245,641)	330,796
8	1945	Measurement & Testing Equipment	-	-	-	-	-	-	-	-	-
8	1950	Power Operated Equipment	-	-	-	-	-	-	-	-	-
8	1955	Communications Equipment	12,469	7,256	-	19,725	(8,320)	(1,020)	-	(9,340)	10,386
8	1955	Communication Equipment (Smart Meters)	-	-	-	-	-	-	-	-	-
8	1960	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-
47	1970	Load Management Controls Customer Premises	-	-	-	-	-	-	-	-	-
47	1975	Load Management Controls Utility Premises	-	-	-	-	-	-	-	-	-
47	1980	System Supervisor Equipment	621,790	-	-	621,790	(182,579)	(46,192)	-	(228,771)	393,020
47	1985	Miscellaneous Fixed Assets	-	-	-	-	-	-	-	-	-
47	1990	Other Tangible Property	-	-	-	-	-	-	-	-	-
47	1995	Contributions & Grants	-	-	-	-	-	-	-	-	-
	2005	Property Under Finance Lease ⁷	-	-	-	-	-	-	-	-	-
47	2440	Deferred Revenue ⁵	(3,974,448)	(979,445)	-	(4,953,893)	525,032	306,583	-	831,615	(4,122,278)
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
		Sub-Total	72,580,120	6,548,771	-	79,128,892	(8,432,209)	(2,269,677)	-	(10,701,887)	68,427,005
		Less Socialized Renewable Energy Generation Investments (input as negative)				-				-	-
		Less Other Non Rate-Regulated Utility Assets (input as negative)				-				-	-
	2055	Work in Progress	7,316,917	17,674,751	-	24,991,668	-	-	-	-	24,991,668
		Total PP&E	79,897,037	24,223,522	-	104,120,559	(8,432,209)	(2,269,677)	-	(10,701,887)	93,418,673
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁶									
		Total					(2,269,677)				

Less: Fully Allocated Depreciation

10	Transportation	(216,384)
8	Stores Equipment	
47	Deferred Revenue	306,583
Net Depreciation		(2,359,877)

Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Accounting Standard MIFRS
Year 2019

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				
			Opening Balance	Additions ⁴	Disposals ⁵	Closing Balance	Opening Balance	Additions	Disposals ⁶	Closing Balance	Net Book Value
	1606	Organization Costs	-	-	-	-	-	-	-	-	-
	1609	Capital Contributions Paid	-	-	-	-	-	-	-	-	-
12	1611	Computer Software (Formally known as Account 1925)	1,128,301	179,320		1,307,621	(883,664)	(51,211)		(934,876)	372,746
CEC	1612	Land Rights (Formally known as Account 1906)	4,738	-		4,738	-	-		-	4,738
N/A	1805	Land	-	980,479		980,479	-	-		-	980,479
47	1808	Buildings	-	-	-	-	-	-	-	-	-
13	1810	Leasehold Improvements	-	-	-	-	-	-	-	-	-
47	1815	Transformer Station Equipment >50 kV	-	23,494,533		23,494,533	-	(649,852)		(649,852)	22,844,681
47	1820	Distribution Station Equipment <50 kV	2,193,698	598,201		2,791,898	(476,282)	(128,804)		(605,086)	2,186,813
47	1825	Storage Battery Equipment	-	-	-	-	-	-	-	-	-
47	1830	Poles, Towers & Fixtures	26,804,664	1,289,310		28,093,975	(2,464,082)	(614,182)		(3,078,265)	25,015,710
47	1835	Overhead Conductors & Devices	9,557,133	1,625,171		11,182,304	(1,138,312)	(309,599)		(1,447,910)	9,734,393
47	1840	Underground Conduit	1,288,278	186,912		1,475,189	(164,824)	(29,052)		(193,876)	1,281,313
47	1845	Underground Conductors & Devices	12,390,849	1,219,798		13,610,646	(1,548,787)	(428,559)		(1,977,345)	11,633,301
47	1850	Line Transformers	17,548,304	1,217,184		18,765,488	(1,717,801)	(454,069)		(2,171,870)	16,593,619
47	1855	Services (Overhead & Underground)	628,152	168,461		796,613	(38,996)	(30,390)		(69,387)	727,226
47	1860	Meters	3,995,228	638,313		4,633,541	(889,134)	(232,536)		(1,121,670)	3,511,871
47	1860	Meters (Smart Meters)	-	-	-	-	-	-	-	-	-
N/A	1905	Land	1,571,819	(980,479)		591,341	-	-		-	591,341
47	1908	Buildings & Fixtures	2,875,592	100,493		2,976,085	(427,532)	(91,062)		(518,593)	2,457,492
13	1910	Leasehold Improvements	-	-	-	-	-	-	-	-	-
8	1915	Office Furniture & Equipment (10 years)	223,147	472		223,619	(180,387)	(24,355)		(204,742)	18,877
8	1915	Office Furniture & Equipment (5 years)	-	-	-	-	-	-	-	-	-
10	1920	Computer Equipment - Hardware	373,017	79,105		452,122	(267,156)	(55,828)		(322,984)	129,137
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	-	-	-	-	-	-	-	-	-
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	-	-	-	-	-	-	-	-	-
10	1930	Transportation Equipment	2,281,911	92,120		2,374,031	(852,793)	(219,461)		(1,072,254)	1,301,777
8	1935	Stores Equipment	-	-	-	-	-	-	-	-	-
8	1940	Tools, Shop & Garage Equipment	576,437	36,069		612,506	(245,641)	(58,439)		(304,080)	308,426
8	1945	Measurement & Testing Equipment	-	-	-	-	-	-	-	-	-
8	1950	Power Operated Equipment	-	-	-	-	-	-	-	-	-
8	1955	Communications Equipment	19,725	26,724		46,449	(9,340)	(2,511)		(11,851)	34,598
8	1955	Communication Equipment (Smart Meters)	-	-	-	-	-	-	-	-	-
8	1960	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-
47	1970	Load Management Controls Customer Premises	-	-	-	-	-	-	-	-	-
47	1975	Load Management Controls Utility Premises	-	-	-	-	-	-	-	-	-
47	1980	System Supervisor Equipment	621,790	-		621,790	(228,771)	(46,192)		(274,963)	346,828
47	1985	Miscellaneous Fixed Assets	-	-	-	-	-	-	-	-	-
47	1990	Other Tangible Property	-	-	-	-	-	-	-	-	-
47	1995	Contributions & Grants	-	-	-	-	-	-	-	-	-
	2005	Property Under Finance Lease ⁷	-	-	-	-	-	-	-	-	-
47	2440	Deferred Revenue ⁵	(4,953,893)	(833,461)		(5,787,353)	831,615	329,196		1,160,811	(4,626,542)
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
		Sub-Total	79,128,892	30,118,725	-	109,247,616	(10,701,887)	(3,096,906)	-	(13,798,792)	95,448,824
		Less Socialized Renewable Energy Generation Investments (input as negative)				-				-	-
		Less Other Non Rate-Regulated Utility Assets (input as negative)				-				-	-
	2055	Work in Progress	24,991,668	(20,123,089)		4,868,579				-	4,868,579
		Total PP&E	104,120,559	9,995,636	-	114,116,195	(10,701,887)	(3,096,906)	-	(13,798,792)	100,317,402
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁶									
		Total						(3,096,906)			

Less: Fully Allocated Depreciation

10	Transportation	(219,461)
8	Trans Station Dep Expense recorded in Account 1508	(649,852)
47	Deferred Revenue	329,196
	Net Depreciation	(2,556,788)

Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Accounting Standard MIFRS
Year 2020

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance	Additions	Disposals ⁶	Closing Balance	Net Book Value
	1606	Organization Costs	-	-	-	-	-	-	-	-	-
	1609	Capital Contributions Paid	-	-	-	-	-	-	-	-	-
12	1611	Computer Software (Formally known as Account 1925)	1,307,621	126,895	-	1,434,516	(934,876)	(81,834)	-	(1,016,709)	417,807
CEC	1612	Land Rights (Formally known as Account 1906)	4,738	-	-	4,738	-	-	-	-	4,738
N/A	1805	Land	980,479	-	-	980,479	-	-	-	-	980,479
47	1808	Buildings	-	-	-	-	-	-	-	-	-
13	1810	Leasehold Improvements	-	-	-	-	-	-	-	-	-
47	1815	Transformer Station Equipment >50 kV	23,494,533	-	-	23,494,533	(649,852)	(649,848)	-	(1,299,700)	22,194,833
47	1820	Distribution Station Equipment <50 kV	2,791,898	209,259	-	3,001,157	(605,086)	(141,587)	-	(746,673)	2,254,484
47	1825	Storage Battery Equipment	-	-	-	-	-	-	-	-	-
47	1830	Poles, Towers & Fixtures	28,093,975	1,646,588	-	29,740,563	(3,078,265)	(644,414)	-	(3,722,679)	26,017,884
47	1835	Overhead Conductors & Devices	11,182,304	962,359	-	12,144,662	(1,447,910)	(339,150)	-	(1,787,060)	10,357,602
47	1840	Underground Conduit	1,475,189	514,441	-	1,989,630	(193,876)	(31,659)	-	(225,535)	1,764,095
47	1845	Underground Conductors & Devices	13,610,646	536,831	-	14,147,477	(1,977,345)	(451,238)	-	(2,428,584)	11,718,894
47	1850	Line Transformers	18,765,488	629,304	-	19,394,792	(2,171,870)	(480,078)	-	(2,651,948)	16,742,844
47	1855	Services (Overhead & Underground)	796,613	508,311	-	1,304,924	(69,387)	(37,159)	-	(106,546)	1,198,378
47	1860	Meters	4,633,541	531,196	-	5,164,737	(1,121,670)	(267,813)	-	(1,389,483)	3,775,254
47	1860	Meters (Smart Meters)	-	-	-	-	-	-	-	-	-
N/A	1905	Land	591,341	-	-	591,341	-	-	-	-	591,341
47	1908	Buildings & Fixtures	2,976,085	-	-	2,976,085	(518,593)	(92,484)	-	(611,077)	2,365,008
13	1910	Leasehold Improvements	-	-	-	-	-	-	-	-	-
8	1915	Office Furniture & Equipment (10 years)	223,619	-	-	223,619	(204,742)	(18,877)	-	(223,619)	(0)
8	1915	Office Furniture & Equipment (5 years)	-	-	-	-	-	-	-	-	-
10	1920	Computer Equipment - Hardware	452,122	204,395	-	656,517	(322,984)	(71,884)	-	(394,868)	261,649
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	-	-	-	-	-	-	-	-	-
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	-	-	-	-	-	-	-	-	-
10	1930	Transportation Equipment	2,374,031	360,498	-	2,734,529	(1,072,254)	(268,256)	-	(1,340,510)	1,394,019
8	1935	Stores Equipment	-	-	-	-	-	-	-	-	-
8	1940	Tools, Shop & Garage Equipment	612,506	40,000	-	652,506	(304,080)	(60,956)	-	(365,036)	287,470
8	1945	Measurement & Testing Equipment	-	-	-	-	-	-	-	-	-
8	1950	Power Operated Equipment	-	-	-	-	-	-	-	-	-
8	1955	Communications Equipment	46,449	-	-	46,449	(11,851)	(3,852)	-	(15,703)	30,746
8	1955	Communication Equipment (Smart Meters)	-	-	-	-	-	-	-	-	-
8	1960	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-
47	1970	Load Management Controls Customer Premises	-	-	-	-	-	-	-	-	-
47	1975	Load Management Controls Utility Premises	-	-	-	-	-	-	-	-	-
47	1980	System Supervisor Equipment	621,790	-	-	621,790	(274,963)	(46,296)	-	(321,259)	300,532
47	1985	Miscellaneous Fixed Assets	-	-	-	-	-	-	-	-	-
47	1990	Other Tangible Property	-	-	-	-	-	-	-	-	-
47	1995	Contributions & Grants	-	-	-	-	-	-	-	-	-
	2005	Property Under Finance Lease ⁷	-	-	-	-	-	-	-	-	-
47	2440	Deferred Revenue ⁵	(5,787,353)	(1,049,738)	-	(6,837,091)	1,160,811	352,681	-	1,513,492	(5,323,599)
			-	-	-	-	-	-	-	-	-
		Sub-Total	109,247,616	5,220,338	-	114,467,954	(13,798,792)	(3,334,704)	-	(17,133,497)	97,334,457
		Less Socialized Renewable Energy Generation Investments (input as negative)				-				-	-
		Less Other Non Rate-Regulated Utility Assets (input as negative)				-				-	-
	2055	Work in Progress	4,868,579	-	-	4,868,579	-	-	-	-	4,868,579
		Total PP&E	114,116,195	5,220,338	-	119,336,532	(13,798,792)	(3,334,704)	-	(17,133,497)	102,203,035
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁶									
		Total						(3,334,704)			

Less: Fully Allocated Depreciation

10	Transportation	(268,256)
8	Trans Station Dep Expense recorded in Account 1508	(649,848)
47	Deferred Revenue	352,681
	Net Depreciation	(2,769,281)

Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Accounting Standard MIFRS
Year 2021

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance	Additions	Disposals ⁶	Closing Balance	
	1606	Organization Costs	-	-	-	-	-	-	-	-	-
	1609	Capital Contributions Paid	-	-	-	-	-	-	-	-	-
12	1611	Computer Software (Formally known as Account 1925)	1,434,516	32,000	-	1,466,516	(1,016,709)	(97,723)	-	(1,114,432)	352,084
CEC	1612	Land Rights (Formally known as Account 1906)	4,738	-	-	4,738	-	-	-	-	4,738
N/A	1805	Land	980,479	-	-	980,479	-	-	-	-	980,479
47	1808	Buildings	-	-	-	-	-	-	-	-	-
13	1810	Leasehold Improvements	-	-	-	-	-	-	-	-	-
47	1815	Transformer Station Equipment >50 kV	23,494,533	-	-	23,494,533	(1,299,700)	(649,848)	-	(1,949,548)	21,544,985
47	1820	Distribution Station Equipment <50 kV	3,001,157	643,026	-	3,644,183	(746,673)	(155,202)	-	(901,875)	2,742,307
47	1825	Storage Battery Equipment	-	-	-	-	-	-	-	-	-
47	1830	Poles, Towers & Fixtures	29,740,563	1,751,439	-	31,492,002	(3,722,679)	(678,394)	-	(4,401,073)	27,090,929
47	1835	Overhead Conductors & Devices	12,144,662	797,172	-	12,941,834	(1,787,060)	(358,793)	-	(2,145,854)	10,795,981
47	1840	Underground Conduit	1,989,630	417,830	-	2,407,460	(225,535)	(36,513)	-	(262,048)	2,145,412
47	1845	Underground Conductors & Devices	14,147,477	725,100	-	14,872,577	(2,428,584)	(467,013)	-	(2,895,596)	11,976,981
47	1850	Line Transformers	19,394,792	895,781	-	20,290,574	(2,651,948)	(503,150)	-	(3,155,098)	17,135,476
47	1855	Services (Overhead & Underground)	1,304,924	216,646	-	1,521,571	(106,546)	(44,409)	-	(150,955)	1,370,616
47	1860	Meters	5,164,737	326,946	-	5,491,683	(1,389,483)	(290,356)	-	(1,679,839)	3,811,844
47	1860	Meters (Smart Meters)	-	-	-	-	-	-	-	-	-
N/A	1905	Land	591,341	-	-	591,341	-	-	-	-	591,341
47	1908	Buildings & Fixtures	2,976,085	60,000	-	3,036,085	(611,077)	(93,198)	-	(704,276)	2,331,810
13	1910	Leasehold Improvements	-	-	-	-	-	-	-	-	-
8	1915	Office Furniture & Equipment (10 years)	223,619	10,000	-	233,619	(223,619)	(1,000)	-	(224,619)	9,000
8	1915	Office Furniture & Equipment (5 years)	-	-	-	-	-	-	-	-	-
10	1920	Computer Equipment - Hardware	656,517	151,000	-	807,517	(394,868)	(107,423)	-	(502,291)	305,226
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	-	-	-	-	-	-	-	-	-
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	-	-	-	-	-	-	-	-	-
10	1930	Transportation Equipment	2,734,529	495,000	-	3,229,529	(1,340,510)	(304,840)	-	(1,645,350)	1,584,179
8	1935	Stores Equipment	-	-	-	-	-	-	-	-	-
8	1940	Tools, Shop & Garage Equipment	652,506	30,000	-	682,506	(365,036)	(64,456)	-	(429,492)	253,014
8	1945	Measurement & Testing Equipment	-	-	-	-	-	-	-	-	-
8	1950	Power Operated Equipment	-	-	-	-	-	-	-	-	-
8	1955	Communications Equipment	46,449	50,058	-	96,507	(15,703)	(6,355)	-	(22,058)	74,449
8	1955	Communication Equipment (Smart Meters)	-	-	-	-	-	-	-	-	-
8	1960	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-
47	1970	Load Management Controls Customer Premises	-	-	-	-	-	-	-	-	-
47	1975	Load Management Controls Utility Premises	-	-	-	-	-	-	-	-	-
47	1980	System Supervisor Equipment	621,790	-	-	621,790	(321,259)	(46,296)	-	(367,555)	254,236
47	1985	Miscellaneous Fixed Assets	-	-	-	-	-	-	-	-	-
47	1990	Other Tangible Property	-	-	-	-	-	-	-	-	-
47	1995	Contributions & Grants	-	-	-	-	-	-	-	-	-
	2005	Property Under Finance Lease ⁷	-	-	-	-	-	-	-	-	-
47	2440	Deferred Revenue ⁵	(6,837,091)	(1,165,529)	-	(8,002,621)	1,513,492	380,273	-	1,893,765	(6,108,855)
			-	-	-	-	-	-	-	-	-
		Sub-Total	114,467,954	5,436,468	-	119,904,422	(17,133,497)	(3,524,696)	-	(20,658,193)	99,246,229
		Less Socialized Renewable Energy Generation Investments (input as negative)				-				-	-
		Less Other Non Rate-Regulated Utility Assets (input as negative)				-				-	-
	2055	Work in Progress	4,868,579	-	-	4,868,579	-	-	-	-	4,868,579
		Total PP&E	119,336,532	5,436,468	-	124,773,001	(17,133,497)	(3,524,696)	-	(20,658,193)	104,114,808
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁶									
		Total									(3,524,696)

Less: Fully Allocated Depreciation

10	Transportation	(304,840)
8	Stores Equipment	
47	Deferred Revenue	380,273
Net Depreciation		(3,600,129)