Ontario Energy Board

Chapter 2 Appendices
Filing Requirements for Electricity Distribution Rate Applications

Version 1.0 (2021)

Utility Name	Brantford Power Inc.
Assigned EB Number	EB-2021-0009
Name of Contact and Title	Oana Stefan, Manager of Regulatory Affairs
Phone Number	519-751-3522 x 5477
Email Address	ostefan@brantford.ca
Test Year	2022
Bridge Year	2021
Last Rebasing Year	2017
Identify the accounting standard used for the test year	MIFRS
Did Brantford Power Inc. update its depreciation and capitalization policies?	Yes
If "yes" to cell E34, were the changes in policies reflected in a prior rebasing application?	Yes
When did Brantford Power Inc. update its actual depreciation and capitalization policies?	**January 1** **2013**
Identify the year the applicant adopted IFRS for financial reporting purposes	2015
Is Brantford Power Inc. applying for cost recovery for the test and/or future year(s) for Green Energy initiatives?	No
Is Brantford Power Inc. an embedded distributor?	Partial

Notes

Pale green cells represent input cells.

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

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

Ontario Energy Board

Chapter 2 Appendices
Filing Requirements for Electricity Distribution Rate Applications

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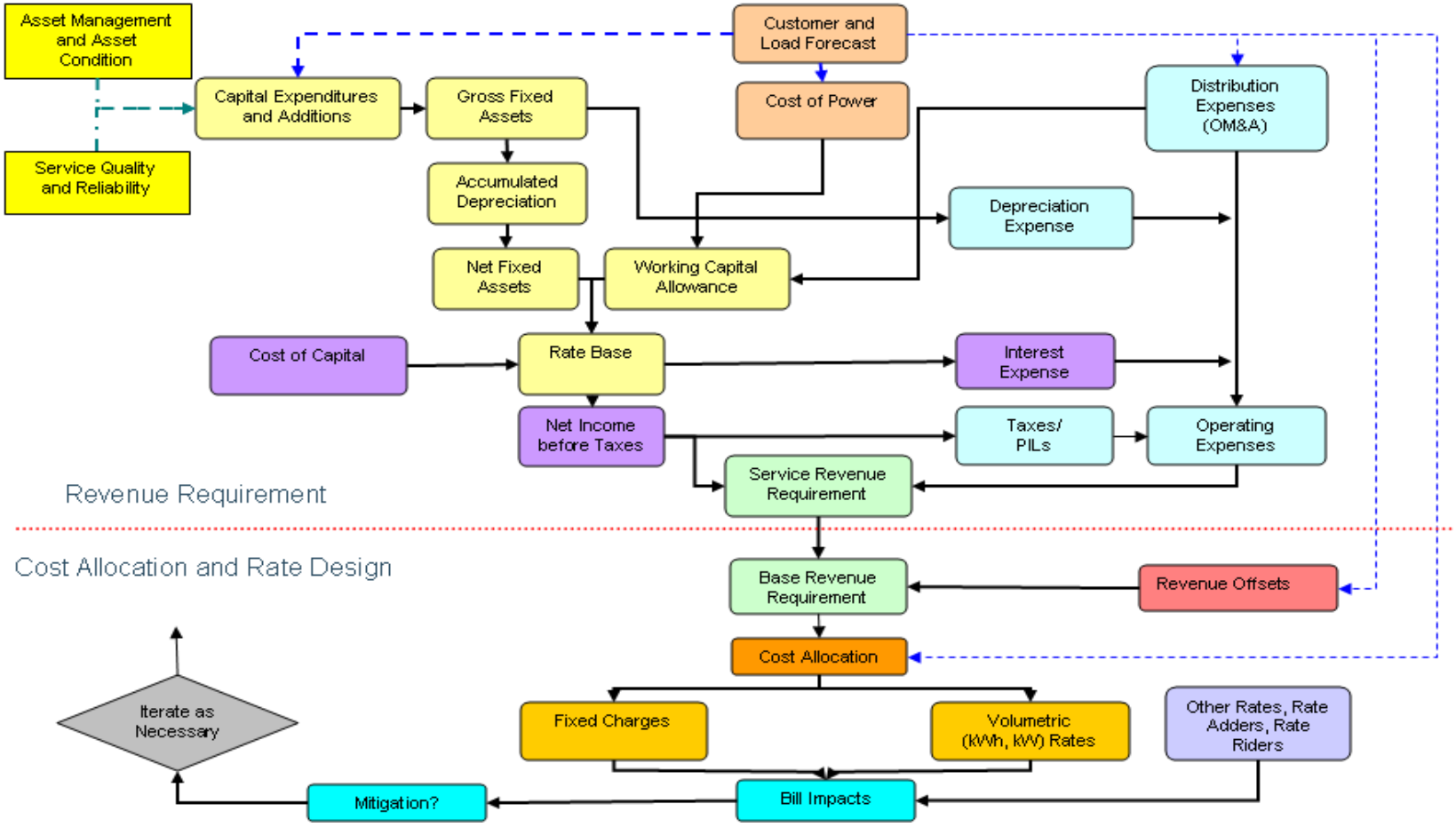
Note: Appendices for the Tariff of Rates and Charges at Current and Proposed Rates, and for the Bill Impacts are now in a separate spreadsheet model. These appendices were formerly 2-Z and 2-W.

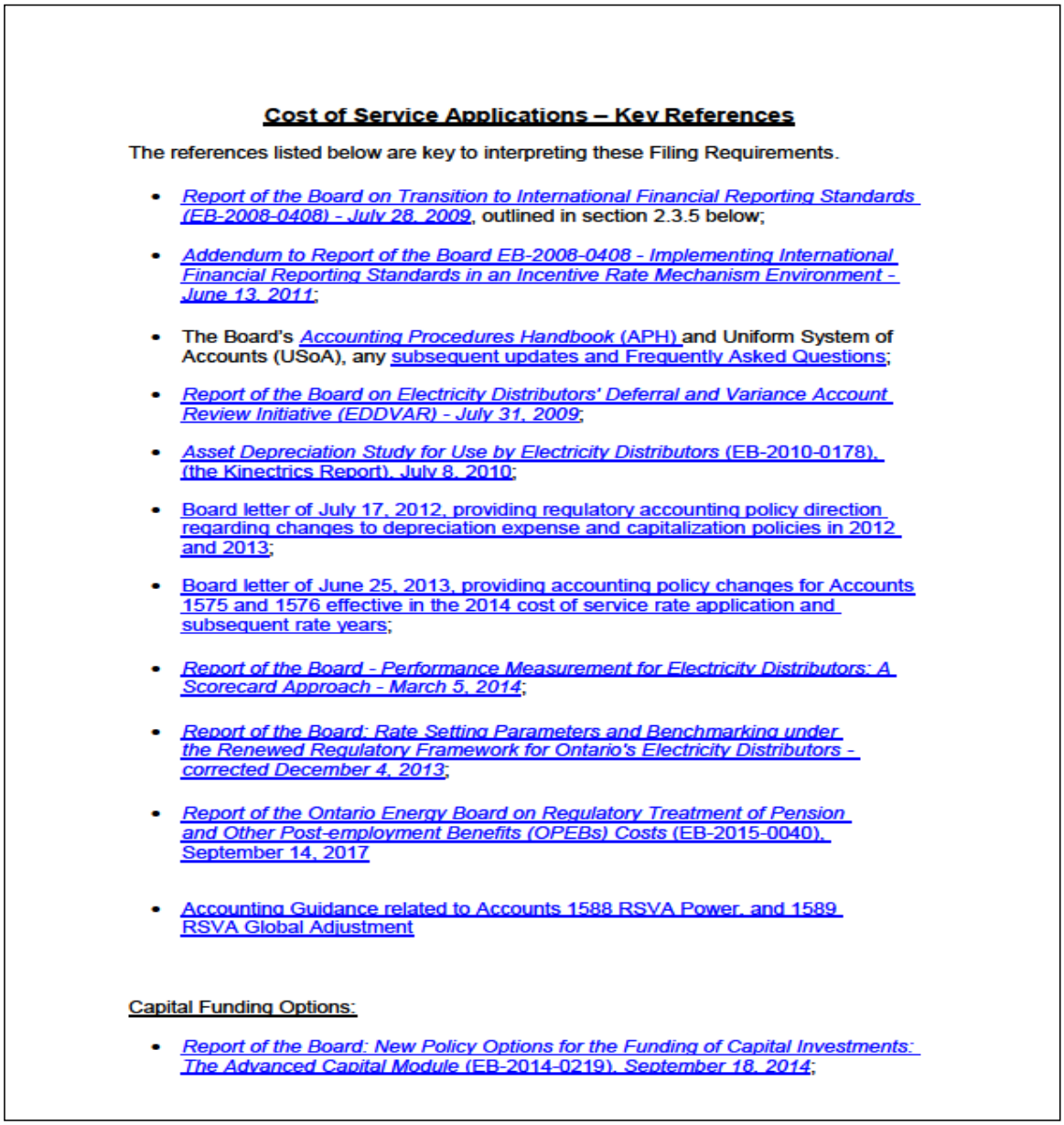
Cost of Service Rate Application Schematic

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.

Brantford Power Inc. is seeking the following approvals in this application:

1		Approval to charge distribution rates effective January 1, 2022 to recover a Service Revenue Requirement of $23,846,829 including a revenue deficiency of $4,397,115 as outlined in Exhibit 6 BPI's proposed schedule of rates is included in Exhibit 8.
2		Approval of BPI's Distribution System Plan as set out in Exhibit 2.
3		Approval of updated Retail Transmission Rates as set out in Exhibit 8.
4		Approval to continue the Wholesale Market Service Rate and Rural Rate Protection Charges in the Decision and Order to BPI's 2021 IRM Rate Application (EB-2020-0006);
5		Approval to continue the Specific Service Charges and Transformer Allowance approved in EB-2017-0058;
6		Approval of the proposed Loss Factors as calculated in Exhibit 8;

7		Approval of the Rate Riders for disposition of Group 1 and Group 2 balances as at December 31, 2020 over a one-year period, as calculated in Exhibit 9;
8		Approval for Rate Riders to dispose of the balance in Account 1568- LRAMVA, associated with Lost Revenues in 2018 and 2019 from CDM programs.
9		Approval to maintain the Interim Status of Standby Rates, as set out in Exhibit 8.
10		Approval to rename the Existing General Service 50 to 4999 kW class to General Service greater than 50 kW.

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Appendix 2-AA
Capital Projects Table

Projects	2017	2018	2019	2020	2021 Bridge Year	2022 Test Year
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
System Access						
NEW SERVICES - ROLL INS	$ 78,639	$ 74,736	$ 61,837	$ 113,452	$ 206,250	$ 509,933
NON RESIDENTIAL CONNECTIONS - OVERHEAD	$ 163,088	$ 186,784	$ 198,292	$ 287,982	$ 355,240	$ 351,207
New Transformers - OH	$ -	$ 7,404	$ 184,592	$ 97,879		
NON RESIDENTIAL CONNECTIONS - UNDERGROUND	$ 394,334	$ 348,950	$ 109,310	$ 207,243	$ 966,996	$ 1,005,449
New Transformers - UG	$ 293,418	$ 598,123	$ 792,361	$ 647,945		
NEW METERING	$ 187,942	$ 155,507	$ 135,110	$ 159,579	$ 159,296	$ 224,758
Brant Avenue Secondary	$ -	$ 12,369	$ 10,674	$ 7,293		
Dalhousie (Clarence - Brant Ave.) - New Build					$ -	$ -
Colborne/Dalhouse/Brant Ave/Icomm Intersection					$ 124,000	$ -
NEW SUBDVISIONS AND TOWNHOMES	$ 1,063,930	$ 812,272	$ 2,832,054	$ 262,459	$ 3,532,000	$ 4,060,000
MTO AND CITY RELOCATES	$ -	$ -	$ -	$ -	$ 50,192	$ 128,018
City Rebuilds	$ 24,055	$ 223,745	$ 873	$ -		
Relocation- Shellard Lane					$ -	$ -
Garden Ave Idle Line (Elgin to Garden Ave)					$ -	$ -
HONI CCT Relocation & 64M28 Feeder Enhancement		$ 873	$ 689,173	$ 589,498	$ -	$ -
3rd Party Infrastructure Requirements (Henry St)				$ 446,643	$ -	$ -
Oak Park Road Line Ext. Natures Grand Subdivision (2021-2022)					$ 1,475,768	$ -
Sub-Total	$ 2,205,405	$ 2,420,764	$ 5,014,277	$ 2,819,974	$ 6,869,741	$ 6,279,365
Capital Contribution						
CC - NEW SUBDVISIONS AND TOWNHOMES	-$ 327,696	-$ 505,937	-$ 1,751,993	$ -	-$ 2,119,200	-$ 2,436,000
CC - CITY OF BRANTFORD	$ -	-$ 205,443	$ -	-$ 369,462	-$ 27,103	-$ 69,130
CC - ECONOMIC EVALUATIONS - INDUSTRIAL/COMMERCIAL	-$ 196,593	-$ 102,503	-$ 21,035	-$ 94,721	-$ 105,000	$ -
Sub-Total	-$ 524,289	-$ 813,883	-$ 1,773,027	-$ 464,183	-$ 2,251,303	-$ 2,505,130
Total System Access Net of Capital Contributions	$ 1,681,117	$ 1,606,881	$ 3,241,250	$ 2,355,792	$ 4,618,438	$ 3,774,235
System Service						
DOWNTOWN AUTOMATION	$ -	$ 14,955	-$ 0	$ 1,327,913	$ -	$ -
SCADA (INCLUDING CONTINGENCY)	$ 40,113	$ 4,000	$ 18,132	$ 20,999	$ 107,264	$ 66,185
FAULT INDICATORS	$ 36,947	$ 1,628	$ 2,688	$ 9,821	$ 30,237	$ 30,691
Smart VU	$ 32,500	$ -	$ -	$ -		
AUTOMATED RECLOSE	$ 121,997	$ 91,534	$ 94,287	$ 185,033	$ 149,991	$ 154,255
LINE CAPACITORS	$ 39,079	$ 70,588	$ 1,763	$ 34,932	$ 41,924	$ -
COMMUNICATIONS EQUIP FOR RECLOSURES	$ 3,840	$ -	$ -	$ -	$ -	$ -
POWERLINE FEEDER UPGRADES					$ -	$ -
NEW LOAD BREAK SWITCH INSTALL	$ 56,389	$ -	$ -	$ -	$ -	$ -
SYSTEM MODERNIZATION / AUTOMATION	$ -	$ -	$ -	$ -	$ -	$ -
12M13 - Feeder Egress Brant TS					$ -	$ 1,300,000
PM3 - Feeder Egress Powerline TS					$ -	$ -
OTHER SYSTEM SERVICE					$ -	$ -
Sub-Total	$ 330,865	$ 182,704	$ 116,869	$ 1,578,699	$ 329,416	$ 1,551,131
System Renewal						
POLE REPLACEMENTS	$ 685,940	$ 815,425	$ 532,561	$ 250,081	$ 450,000	$ 612,000
Rebuild- General / Oak Park Rd.	$ -	$ -	$ -	$ 5,586	$ -	$ -
TS EQUIP > 50 kV	$ -	$ -	$ 242,861	$ 310	$ 10,000	$ 11,400
VAULT AND JUNCTION BOX REPLACEMENTS	$ 338,295	$ 256,852	$ 239,303	$ 66,142	$ 95,214	$ 99,092
TRANSFORMER REPLACEMENTS	$ 194,854	$ 252,181	$ 113,900	$ 198,198	$ 200,717	$ 216,789
BRANT AVE SECONDARY					$ -	$ -
OH INSPECTIONS	$ 72,752	$ 87,077	$ 83,739	$ 99,891	$ 85,534	$ 86,678
UG INSPECTIONS	$ 64,702	$ 23,455	$ 24,386	$ 22,660	$ 25,000	$ 25,453
CONDUCTOR REPLACEMENTS	$ -	$ -	$ -	$ -	$ 10,000	$ -
METER REPLACEMENTS	$ -	$ -	$ 71,876	$ 34,670	$ 30,962	$ 46,439
METER REPLACEMENT - GE5 TO MIST	$ -	$ -	$ 89,324	$ 70,760	$ -	$ -
PORCELAIN DEVICE REPLACMENTS	$ -	$ -	$ -	$ 81,674	$ 117,745	$ 118,331
Lynwood Drive					$ -	$ -
Loadbreak Replacement					$ 55,316	$ 56,037
CONVERSION (4KV SYSTEM)					$ -	$ -
Sub-Total	$ 1,356,543	$ 1,434,990	$ 1,397,950	$ 829,972	$ 1,080,489	$ 1,272,218
General Plant						
VEHICLE REPLACEMENTS	$ 372,056	$ 321,562	$ 349,071	$ 22,225	$ 720,000	$ 380,000
TOOLS & OTHER EQUIPMENT	$ 22,506	$ 75,844	$ 22,482	$ 15,869	$ 30,600	$ 31,212
OFFICE FURNITURE	$ -	$ 8,830	$ -	$ -	$ -	$ -
COMPUTER HARDWARE	$ 18,873	$ 30,839	$ 21,442	$ 28,297	$ 57,200	$ 40,775
Plotter				$ 20,978		
ASSET MGMT UPGRADES / OH DESIGN SOFTWARE	$ 3,377	$ -	$ 831	$ -	$ -	$ -
CUSTOMER INFORMATION SYSTEM (CIS)	$ -	$ 0	$ 2,163,533	$ 47,007	$ 52,209	$ 47,707
SYSTEM INTEGRATION PROJECTS (SIP)					$ -	$ 21,060
OMS					$ -	$ -
WFM					$ -	$ -
GIS					$ -	$ 552,084
CYBERSECURITY	$ -	$ -	$ -	$ -	$ -	$ 357,333
FIS IMPLEMENTATION / ENHANCEMENTS	$ 139,783	$ -	$ 0	$ 56,367	$ 31,929	$ 63,055
LAND	$ -	$ -	$ -	$ -	$ -	$ -
BUILDING	$ -	$ 0	-$ 0	$ 12,691,534	$ 2,137,583	$ 53,780
BORROWING COSTS	$ -	$ -	$ -	$ -	$ -	$ -
FURNITURE, FIXTURES, EQUIP & VEHICLES	$ -	$ -	$ -	$ -	$ -	$ -
OTHER (STANDBY/SPARES ADJ.)	-$ 88,731	$ 128,504	$ 160,215	-$ 323,134	$ -	$ -
Sub-Total	$ 467,864	$ 565,578	$ 2,717,575	$ 12,559,142	$ 3,029,522	$ 1,547,006
Miscellaneous						
Total	**$ 3,836,388**	**$ 3,790,154**	**$ 7,473,644**	**$ 17,323,604**	**$ 9,057,864**	**$ 8,144,590**
Less Renewable Generation Facility Assets and Other Non-Rate-Regulated Utility Assets *(input as negative)*						
Total	**$ 3,836,388**	**$ 3,790,154**	**$ 7,473,644**	**$ 17,323,604**	**$ 9,057,864**	**$ 8,144,590**

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.

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

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Appendix 2-AB

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

First year of Forecast Period:
2022

CATEGORY	Historical Period (previous plan[1] & actual)															Forecast Period (planned)				
	2017			2018			2019			2020			2021			2022	2023	2024	2025	2026
	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual[2]	Var					
	$ '000		%	$ '000		%	$ '000		%	$ '000		%	$ '000		%	$ '000				
System Access	2,190	2,205	0.7%	2,587	2,421	-6.4%	4,005	5,014	25.2%	2,820	2,820	0.0%	1,748	6,870	293.0%	6,279	5,496	4,322	4,401	4,349
System Renewal	460	1,357	194.9%	525	1,435	173.2%	844	1,398	65.7%	697	830	19.2%	546	1,080	97.9%	1,272	1,375	1,365	1,371	1,400
System Service	346	331	-4.3%	593	183	-69.2%	160	117	-26.9%	208	1,579	658.4%	295	329	11.6%	1,551	259	263	267	763
General Plant	1,312	468	-64.3%	500	566	13.1%	808	2,718	236.3%	235	12,559	5235.2%	416	3,030	628.6%	1,547	1,285	1,041	4,172	685
TOTAL	4,308	4,361	1.2%	4,205	4,604	9.5%	5,817	9,247	59.0%	3,960	17,788	349.1%	3,005	11,309	276.3%	10,650	8,415	6,991	10,211	7,198
Capital Contributions	479	524	9.5%	479	814	69.9%	479	1,773	270.2%	479	464	-3.1%	479	2,251	370.0%	2,505	1,950	1,304	1,461	1,364
Net Capital Expenditures	3,829	3,836	0.2%	3,726	3,790	1.7%	5,338	7,474	40.0%	3,481	17,324	397.6%	2,526	9,058	258.6%	8,145	6,466	5,687	8,750	5,834
System O&M		$ 3,088	--		$ 3,239	--		$ 3,594	--		$ 3,559	--		$ 3,409	--	$ 3,685	$ 3,550	$ 3,631	$ 3,604	$ 3,676

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.
Social Media Activity	Top three reasons customers reply to our tweets or send us direct messages on twitter: 1. Notify us that their power is out. 2. Ask when power will be restored. 3. Ask why the power is out.	An internal process was developed to share power outage information via Twitter.
Social Media Activity	Customer and teacher compliments for School Safety Program	continued budget for School Safety program is included in OM&A budget for 2021, 2022
School Safety Program Evaluation Forms	Average rating is excellent and teachers would welcome more presentations in future years.	Feedback confirmed the value and quality of the presentation resulting in continuing of the sessions.
2017 Safety Survey	Of those who have a job which requires them to come close to energized power lines, 47% (highest category) of respondents were in construction and outdoor trades	BPI provides and will continue to provide a free contractor safety breakfast
2018 & 2020 Safety Survey	Electricity Safety is one of BPI's Key Priorities. In 2018 and 2020 BPI engaged with Utility Pulse to conduct the Safety Awareness Survey and achieve Index Score of 84% in 2018 and 85% in 2020.	BPI's public safety scores have improved. BPI will continue with its public safety programs, namely School Safety Presentations, online safety messaging, and Contractor Safety Breakfast,
2018 & 2020 Safety Survey	**QB5: Call before you dig** 55.1% would "definitely" and 17.3% very "very likely" to call to locate electrical or underground lines.	a) Ontario One Call was a guest speaker at 2018 and 2019 Contractor Safety Meeting. Reinforced it is the law to call before you dig, identified safety hazards and handed out collateral as a reminder to call or click before you dig. b) Implemented a Twitter and website campaign in March 2019 and April 2020 during Dig Safe Month. c) All school safety sessions implemented in 2019 include safety messaging on the need to contact Ontario One Call for a locate before you dig anywhere on your property. 2020 score was up 1% from previous survey.
2018 & 2020 Safety Survey	**QB6: Impact of touching a power line** 96.2%said it was "very dangerous" and 1.9% believed it is "somewhat dangerous" QB6: Impact of touching a power line 91% knew it was "very dangerous" and 8% believed it is "somewhat dangerous"	a) Danger of contacting a powerline is covered all school safety sessions. B) Danger of contacting a powerline was conveyed in Powerline Safety Week Twitter and web messaging in May 2018, 2019 and 2020.
2018 Safety Survey	Additional Questions for Grid Smart City Clients with some regarding where the public find information related to electrical safety and how many actively speak to their children about electrical safety.	BPI has continued to include school safety sessions in its budget. The school safety sessions will contribute to conversations at home when the child returns home after a session. BPI has observed this via feedback on Twitter.
2020 Transactional Survey	***Call Handling:*** The impact of the new billing system was felt in H2'19 Lower Resolution resulted in lower Overall Satisfaction with Brantford and lower Call Satisfaction.	The results from 2019 were reflective of our change to NS CIS. During the last wave, the results were impacted by duplicate bills being mailed, as well as a delay in some customer bills. We have now have processes in place to ensure this does not occur including reporting and validation checks.
2019 Customer Satisfaction Survey	***Customer Satisfaction*** Overall Satisfaction: 97% Overall Satisfaction has significantly improved Reliability and Customer Service are the most frequent reasons for positive ratings. Value and Affordability are the two strongest drivers of Overall Satisfaction. Customer Service has improved since 2017.	This feedback was one of the inputs considered when BPI set its budget objectives for 2021/2022. Based on the overall level of satisfaction, BPI's objective is to maintain the current levels of customer service and reliability, seeking opportunities for improvement in cases where there is a high value for money.
Feedback at Contractor Safety Breakfast	The need to create a direct line for our Emergency Services to reduce wait times and provide quicker access to BPI.	In February 2019, a new emergency line was created for use by first responders only to provide them with quicker access to Brantford Power. The number was shared with Brantford fire, police and ambulance. This number is not publicized and is only meant for emergency situations.

Large Customer feedback - ELT visits, BPI employees who deal directly with them	Manufacturing facilities are heavily impacted by outages. When an outage occurs during a manufacturing process, it is likely the materials in that process can be ruined and wasted. Production cannot restart immediately upon outage restoration, rather the materials from the interrupted process need to be removed, and equipment needs to be cleaned before a production can start again. This can have a big impact on the day's productivity.	BPI's aim is to maintain the current level of reliability. It is difficult to target reliability improvement measures to certain classes of customers, however surveys indicate customers are generally satisfied with the current level of reliability.
Communications to Customer Service	Request for outage notification option tools from customers also familiar with other LDCs.	BPI has proposed to implement a new Outage Management System in 2023 which may enable greater outage notification options.
Communications to Customer Service	What is the expected restoration time? / What was the cause of the outage?	BPI has proposed to implement a new Outage Management System in 2023 which may enable quicker, more accurate and more automated provision of outage information to customers
Communications to Customer Service	What tools are available to help reduce electricity usage? – spiked in Spring 2020.	BPI continues to refer customers to CDM programs run by the IESO.
Communications to Customer Service	Could improve the number of forms available to fill online, and the ease of the process for filling online forms.	BPI is working to improve the amount of fillable forms online. This measure Is expected to improve customer satisfaction, while also enabling some productivity improvements in the customer services areas. Fillable forms will enable greater accuracy of data, and a lower level of Customer Care Representative intervention for certain processes.
Online Workbook Survey - Pole Replacement	• **Pole Replacement Results:** Brantford Power is proposing to reduce their overall pole replacement budget. A majority of customers in each rate class feel that Brantford Power should not reduce its spending in this category but would prefer they either stick with the status quo or an even further accelerated approach Among Residential customers, (35%) indicated a preference for an accelerated pace, while (34%) indicated a preference for a status quo and (22%) what was included in the draft plan. Among Small Business Customers, (24%) indicated a preference for an accelerated pace, while (46%) indicated a preference for a status quo and (14%) what was included in the draft plan. Of the GS>50 kW respondents, 15 out of 25 indicated a preference for the status quo and 5 out of 25 what was included in the draft plan.	• **Pole Replacement** Due to the agreement of overall customer preferences for the accelerated pace (80 poles replaced per year), BPI has decided to change its proposed plan included in Draft Plan (60 per year) to the accelerated pace.
Online Workbook Survey - Porcelain Device Replacements	• **Porcelain Device Replacements** With regards to replacing porcelain devices, customer preference is clear – a strong majority prefer the approach included in the draft plan (71%), which would see Brantford Power triple the budget for this project from 2020 to 2021 and continue with this pace of replacement in 2022-2026. Small business customers are marginally more likely to select the status quo option (36%), however, GS>50 kW overwhelmingly support the approach included in the draft plan (20/5).	• **Porcelain Device Replacements** In considering the overall customer preferences from each rate class, BPI has decided to maintain its proposed plan for Porcelain Device Replacement
Online Workbook Survey -Transformer Replacements	• **Transformer Replacements** A plurality of residential (43%), small business (46%), GS >50 kW customers (17/25) support the pace of transformer replacement that is currently included in Brantford Power's draft plan. This approach would see Brantford Power increase the number of transformers replaced each year relative to the average approach since 2017. More than 1-in-3 residential and small business customers also support an approach that would further accelerate the pace of replacement and the associated	• **Transformer Replacements** In considering the overall customer preferences from each rate class, BPI has decided to maintain its proposed plan for Transformer Replacements

Online Workbook Survey	• **Underground Structure Replacements** Customer rate classes are more divided on which approach they prefer when it comes to underground structure replacement. A slight majority of residential customers (53%) support the approach included in the draft plan, which would slow down the pace of replacement relative to the current approach. GS>50 kW customers (18/25) also support this approach. Small business customers (62%), however, are more likely to support the status quo approach to underground structure replacement.	• **Underground Structure Replacements** In considering the overall customer preferences from each rate class, BPI has decided to maintain its proposed plan for Underground Structure Replacements
Online Workbook Survey	• **Automated Reclosers** A majority of customers in all rate classes (Residential 57%, Small Business 61% and GS>50 kW 18/25) support the status quo option for replacing automated reclosers, which is currently included in the draft plan. With that, more than 1-in-4 residential and small business customers support an accelerated pace, which would lead to a greater likelihood that the program would avoid or limit outages.	• **Automated Reclosers** In considering the overall customer preferences from each rate class, BPI has decided to maintain its proposed plan for Automated Reclosers
Online Workbook Survey	• **Outage Management System** A majority or customers support the associated costs with such an investment. More than 60% of customers in each rate class selected the approach included in the utility's draft plan, which would see the system in place by 2022.	• **Outage Management System** In considering the overall customer preferences from each rate class, BPI has decided to maintain its proposed plan for Outage Management System. BPI has deferred its GIS project, which is needed to enable an efficient Outage Management System implementation. As a result, the Outage Management System implementation has been deferred to 2023
Online Workbook Survey	• **24/7 Control Room Coverage** A slightly higher proportion of customers support Brantford Power making an investment into 24/7 control room coverage. This investment would assist Brantford Power in responding to after-hours outages more quickly. Support is relatively consistent across customer rate classes, with a slightly higher proportion of residential customers supporting the investment.	• **24/7 Control Room Coverage** In considering the overall customer preferences from each rate class, BPI has decided to maintain its proposed plan for 24/7 Control Room Coverage
Online Workbook Survey - Overall Satisfaction with Brantford Power *** Commercial GS >50kW: A total of 25 (unweighted) Brantford Power commercial and industrial customers completed the online workbook via unique URL**	• **Overall Satisfaction with Brantford Power** *Thinking specifically about the services provided to you and your community by Brantford Power, overall, how satisfied or dissatisfied are you with the services that you receive?* **Residential Customers:** 77% of Residential customers are very satisfied or somewhat satisfied. **Small Business customers:** 75% of Small Business customers are very or somewhat satisfied **GS>50 kW customers:** 13 customers indicated "Very satisfied" and 6 customers	Given most customers are satisfied with the level of service, BPI will generally strive to continue the level of service currently provided.
Online Workbook Survey - How can Brantford Power Improve Services	• **How can Brantford Power Improve Services** *Is there anything in particular you would like Brantford Power to do to improve its services to you?* **Residential Customers:** 73% of customers surveyed responded "None" **Small Business customers:** 81% of customers surveyed responded "None" **GS>50 kW customers:** 17 respondents did not provide additional feedback	While BPI strives for continuous improvements in service, this response does not indicate any strong trends in requests for service improvement. BPI will strive to improved service were opportunities for cost effective improvements exist.

Online Workbook Survey - Building Brantford Power's Plan	• **Building Brantford Power's Plan** *Is there is anything in particular you would change about the approach/objectives above or any other comments you would like to make?* **Residential Customers:** 82% of residential customers surveyed indicated that there are no changes about the approach/objectives or any comments to make. **Small Business customers:** 90% of residential customers surveyed indicated that there are no changes about the approach/objectives or any comments to make. **GS>50 kW customers:**	While some customers provided additional changes to BPI's proposed approach, the majority of respondents did not.
Online Workbook Survey - Brantford Power Background	• **Brantford Power Background** *Based on what you know, do you believe that Brantford Power should be looking to pursue more industry partnership to find efficiencies?* **Residential Customers:** A slight majority of residential customers (57%) responded "Yes" compared to (35%) responded "Don't know enough to say" and (7%) responded "No" **Small Business customers:** A slight majority of residential customers (59%) responded "Yes" compared to (33%) responded "Don't know enough to say" and (8%) responded "No"	Brantford Power will continue to pursue industry partnerships in order to find efficiency savings. Since the last COS, BPI joined Utilities Standards Forum, which has resulted in greater productivity in certain key areas. BPI has also entered into purchasing contracts through the GridSmart City which enables it to take advantage of greater purchasing power through a larger consortium of LDCs. Brantford Power is currently in discussions towards a merger with another LDC. Whether these merger discussions are successful or not, Energy+ will occupy some of the space at BPI's new facility and BPI and Energy+ will share certain services, enabling both utilities to obtain cost savings vs. a standalone approach.
Online Workbook Survey - Background Information	• **Background Information** *When mandatory spending exceeds what is included in the budget, what do you feel Brantford Power should do?* **Residential Customers:** Among Residential customers, a plurality (42%) indicated a preference for "Defer or cancel some projects while continuing with other non-mandatory projects, based on Brantford Power's judgement to balance customer benefits and future rate increases" and (39%) indicated "Defer or cancel planned non-mandatory projects and not increase the overall budget which would avoid further rate increases". **Small Business Customers:** Among small business customers, a plurality (39%) indicated a preference for "Defer or cancel planned non-mandatory projects and not increase the overall budget which would avoid further rate increases "and (30%) "Defer or cancel some projects while continuing with other non-mandatory projects, based on Brantford Power's judgement to balance customer benefits" **GS>50 kW customers:** A plurality of 10 customers indicated a preference for "Defer or cancel some projects while continuing with other non-mandatory projects, based on Brantford Power's judgement to balance customer benefits and future rate increases" and 8 customers indicated "Defer or cancel planned non-mandatory projects and not increase the overall budget which would avoid further rate increases"	Brantford Power will continue to use its judgement to balance capital budget investment decisions, taking into account the impact of spending decisions on identified customer preferences, namely reliability, customer service, value for money and affordability.

Online Workbook Survey - Assessing Brantford Power's drat 2021-2025 plan	• **Assessing Brantford Power's drat 2021-2025 plan** **Residential Customers:** *Considering what you know about Brantford Power's draft 2022-2026 plan - which would see the typical residential customer's distribution portion of their bill increase by* ***$7.48*** *over the five-year period - which of the following best represents your point of view?* Among Residential customers, a narrow majority (51%) indicated a preference for "Brantford Power should maintain a $7.48 increase to deliver a program that focuses on the priorities of its drat plan over the five-year period, and (24%) indicated a preference for "Brantford Power should improve service, as discussed on the previous pages, even if that mean an increase that exceeds $7.48 over the five-year period". **Small Business customers**: *Considering what you know about Brantford Power's draft 2022-2026 plan - which would see the typical residential customer's distribution portion of their bill increase by* ***$13.34*** *over the five-year period - which of the following best represents your point of view?* A narrow majority (56%) indicated a preference for "Brantford Power should maintain a $13.34 increase to deliver a program that focuses on the priorities of its drat plan over the five-year period, and (20%) indicated a preference for "Brantford Power should improve service, as discussed on the previous pages,	BPI has selected not to modify the majority of the projects which were consulted on as part of the online survey, given the majority of customers support the proposed plan. BPI notes that the next highest category of answers has typically been to support increased service at an increased rate. There are two exceptions were BPI has made adjustments to the proposals: 1) BPI has increased the level of poles to be replaced consistent with the highest proportion of customer responses. 2) BPI has deferred the project to implement a new OMS beyond the 2022 Test Year. This adjusted timing is related to BPI's potential merger, which has impacted the timing of the GIS project, which is a prerequisite to the OMS implementation.
Online Workbook Survey	• **Final Comments** *Do you have any final comments regarding Brantford Power or the customer engagement that you just completed?* **Residential Customers:** 81% of respondents did not provide additional feedback. **Small Business customers:** 39 respondents did not provide additional feedback **GS>50 kW customers:** 20 respondents did not provide additional feedback	While some customers provided additional feedback, there was no additional need or preference identified by a significant component of respondents; BPI sees this as indicating that the opinions and concerns obtained in the other questions represent the main concerns and preferences of customers.
Online Workbook Survey	• **Final Thoughts** Overall, did you have a favourable or unfavourable impression of the customer engagement you just completed? **Residential Customers:** 49% of residential customers surveyed responded "Somewhat favourable" and 37% responded "Very favourable" **Small Business customers:** 41% of residential customers surveyed responded "Somewhat favourable" and 40% responded "Very favourable" **GS>50 kW customers:** 12 customers surveyed responded "Somewhat favourable" and 8	BPI believes the investment in this form of customer engagement has met multiple objectives, including obtaining valuable feedback from customers as well as increasing customers' awareness of Brantford Power, its future plans, and its role in the electricity sector.

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
Information to be filed in 2019 CoS Application	2020 Bridge	MIFRS	MIFRS	MIFRS	MIFRS
	2019 Bridge	MIFRS	MIFRS	MIFRS	MIFRS
	2018 Bridge	MIFRS	MIFRS	MIFRS	MIFRS
	2017 Historical	MIFRS	MIFRS	MIFRS	MIFRS
	2016 Historical	MIFRS	MIFRS	MIFRS	MIFRS
	2015 Historical	MIFRS and Revised CGAAP[1]	MIFRS and Revised CGAAP[1]	MIFRS and Revised CGAAP[1]	N/A
	2014 Historical	Revised CGAAP	CGAAP and Revised CGAAP[2]	N/A	N/A
	2013 Historical	CGAAP and Revised CGAAP[2]	N/A	N/A	N/A

1) For the transition year (2014), the applicant may file two appendices, one under Revised CGAAP and one under MIFRS, depending on the materiality of impacts. See the specific instructions under each appendix below for further details.
2) For applicants that are reflecting accounting policy changes for the first time in a rebasing application, the applicant must file two appendices in the year that the applicant implemented changes to its capitalization and depreciation policies (2012 or 2013), one before and one after the policy changes.

3) Applicants should provide CGAAP and Revised CGAAP schedules (i.e. as indicated in the first two columns of the above table) to support balances in Account 1576 if the account has yet to be disposed of.

Appendix 2-BA - Fixed Asset Schedule

Applicants are to provide Appendix 2-BA in accordance with the years and corresponding accounting standards noted in the above table to provide a year over year continuity in fixed assets.
If this is the first application where the applicant is rebasing under MIFRS, the applicant should file two appendices, one under Revised CGAAP and one under MIFRS for the transition year (2014), if the change between Revised CGAAP and MIFRS is material. If the change from the accounting standards is not material, the applicant may choose to only provide one appendix under MIFRS. However, the applicant must also indicate the fixed asset net book value balance under Revised CGAAP, the total dollar value of the change and explain why it is not material.

The applicant must establish the continuity of historical cost for gross assets and accumulated depreciation by asset class by ensuring that the opening balance in the year agrees to the closing balance in the prior year.

Appendix 2-Cx - Depreciation and Amortization

Applicants are to provide Appendix 2-C in accordance with the years and corresponding accounting standards listed in the above table.
Appendix 2-C is to be used under all of the scenarios presented in the table above. In the appendix, the applicant will need to indicate which scenario applies. The appendix is to be duplicated for each year and for each accounting standard required as per the above table.
Depreciation accounting policy changes were mandated by the OEB by January 1, 2013. In general, no further changes to an applicant's depreciation policy (i.e. assets' service lives) are expected after the OEB mandated changes by January 1, 2013, unless a change is determined to be necessary in accordance with the depreciation review required under IFRS. If the applicant has made any changes to its depreciation policy subsequent to the OEB mandated changes, for the year of the change, applicants must quantify the change in depreciation. If there are significant changes to multiple asset classes, the applicant must complete Appendix 2-C before and after the change. Applicants must also explain the nature of the change, the reason for the change, quantify the impact of the change.

Appendix 2-E - Account 1575, IFRS-CGAAP Transitional PP&E Amounts (2-EA), Account 1576, Accounting Changes Under CGAAP (2-EB, 2-EC) **CONTACT OEB STAFF IF TAB REQUIRED**

1) For an applicant that has a balance in Account 1576 to dispose:

- If an applicant changed capitalization and depreciation policies effective January 1, 2012, the applicant must complete Appendix 2-EB
- If an applicant changed capitalization and depreciation policies effective January 1, 2013, the applicant must complete Appendix 2-EC

2) For an applicant that has a balance in Account 1575 to dispose:

- The applicant must complete 2-EA

If the applicant did not make any further PP&E accounting policy changes beyond the capitalization and depreciation policy changes as mandated by the OEB by January 1, 2013 (i.e. no further changes made on transition to IFRS), the applicant must indicate this and does not need to complete Appendix 2-EA.

Appendix 2-Y - Summary of Impacts to Revenue Requirement from Transition to MIFRS **CONTACT OEB STAFF IF TAB REQUIRED**

Applicants must complete Appendix 2-Y if this is the first rebasing application under MIFRS. An applicant must provide a summary of the dollar impacts of MIFRS to each component of the revenue requirement (e.g. rate base, operating costs, etc.), including the overall impact on the proposed revenue requirement. Accordingly, the applicant must identify financial differences and resulting revenue requirement impacts arising from the adoption of MIFRS as compared to CGAAP. If the applicant is reflecting the changes in capitalization and depreciation policies for the first time in a rebasing application as well, then a comparison between MIFRS and CGAAP before the change in accounting policies should be completed. If the applicant changed capitalization and depreciation policies and reflected these changes in a prior rebasing application, then a comparison between MIFRS and CGAAP after the change in accounting policies should be completed.

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Appendix 2-BA

Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year 2017

			Cost				Accumulated Depreciation				
CCA Class [2]	**OEB Account [3]**		**Opening Balance**	**Additions [4]**	**Disposals [6]**	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals [6]**	**Closing Balance**	**Net Book Value**
	1609	Capital Contributions Paid				$ -				$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 1,596,436	$ 143,160	$ -	$ 1,739,596	-$ 512,623	-$ 318,703	$ -	-$ 831,326	$ 908,271
CEC	1612	Land Rights (Formally known as Account 1906)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1805	Land	$ 181,961	$ -	$ -	$ 181,961	$ -	$ -	$ -	$ -	$ 181,961
CEC	1806	Land Rights	$ 98,187	$ -	$ -	$ 98,187	-$ 5,852	-$ 2,017	$ -	-$ 7,869	$ 90,318
47	1808	Buildings	$ 945,585	$ -	$ -	$ 945,585	-$ 82,812	-$ 27,078	$ -	-$ 109,890	$ 835,695
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ 3,798,231	$ -	$ -	$ 3,798,231	-$ 330,578	-$ 120,592	$ -	-$ 451,169	$ 3,347,062
47	1820	Distribution Station Equipment <50 kV	$ 47,956	$ -	$ -	$ 47,956	-$ 42,418	-$ 209	$ -	-$ 42,627	$ 5,329
47	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 12,712,158	$ 638,736	-$ 27,612	$ 13,323,282	-$ 1,170,583	-$ 388,637	$ 3,583	-$ 1,555,637	$ 11,767,645
47	1835	Overhead Conductors & Devices	$ 10,013,793	$ 546,970	$ -	$ 10,560,764	-$ 742,730	-$ 260,105	$ -	-$ 1,002,835	$ 9,557,929
47	1840	Underground Conduit	$ 9,468,989	$ 715,419	$ -	$ 10,184,407	-$ 737,325	-$ 246,568	$ -	-$ 983,893	$ 9,200,514
47	1845	Underground Conductors & Devices	$ 15,945,786	$ 837,213	$ -	$ 16,782,999	-$ 1,990,883	-$ 669,773	$ -	-$ 2,660,657	$ 14,122,342
47	1850	Line Transformers	$ 13,439,459	$ 813,569	-$ 103,074	$ 14,149,954	-$ 1,414,244	-$ 504,363	$ 14,638	-$ 1,903,969	$ 12,245,984
47	1855	Services (Overhead & Underground)	$ 1,852,665	$ 48,325	$ -	$ 1,900,990	-$ 233,148	-$ 86,647	$ -	-$ 319,795	$ 1,581,195
47	1860	Meters	$ 7,486,135	$ 95,146	$ -	$ 7,581,280	-$ 1,902,561	-$ 576,951	$ -	-$ 2,479,512	$ 5,101,768
47	1860	Meters (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1905	Land	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1908	Buildings & Fixtures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	1910	Leasehold Improvements	$ 49,438	$ -	$ -	$ 49,438	-$ 40,476	-$ 6,560	$ -	-$ 47,036	$ 2,402
8	1915	Office Furniture & Equipment (10 years)	$ 25,820	$ -	$ -	$ 25,820	-$ 6,562	-$ 2,668	$ -	-$ 9,229	$ 16,590
8	1915	Office Furniture & Equipment (5 years)				$ -				$ -	$ -
10	1920	Computer Equipment - Hardware	$ 100,975	$ 18,873	$ -	$ 119,848	-$ 87,068	-$ 11,774	$ -	-$ 98,842	$ 21,005
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				$ -				$ -	$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)				$ -				$ -	$ -
10	1930	Transportation Equipment	$ 1,747,554	$ 372,056	$ -	$ 2,119,610	-$ 480,412	-$ 183,315	$ -	-$ 663,727	$ 1,455,883
8	1935	Stores Equipment	$ 4,925	$ -	$ -	$ 4,925	-$ 1,478	-$ 531	$ -	-$ 2,008	$ 2,917
8	1940	Tools, Shop & Garage Equipment	$ 147,090	$ 22,506	$ -	$ 169,596	-$ 55,181	-$ 17,127	$ -	-$ 72,308	$ 97,288
8	1945	Measurement & Testing Equipment	$ 8,114	$ -	$ -	$ 8,114	-$ 2,029	-$ 811	$ -	-$ 2,840	$ 5,275
8	1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1955	Communications Equipment	$ 41,507	$ -	$ -	$ 41,507	-$ 26,707	-$ 5,208	$ -	-$ 31,915	$ 9,592
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	$ 924,833	$ 108,705	$ -	$ 1,033,537	-$ 160,627	-$ 74,996	$ -	-$ 235,622	$ 797,915
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants	-$ 5,331,387	-$ 524,289	$ -	-$ 5,855,676	$ 394,279	$ 150,777	$ -	$ 545,056	-$ 5,310,620
47	2440	Deferred Revenue5	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Sub-Total	**$ 75,306,209**	**$ 3,836,388**	**-$ 130,686**	**$ 79,011,911**	**-$ 9,632,017**	**-$ 3,353,855**	**$ 18,221**	**-$ 12,967,651**	**$ 66,044,260**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 75,306,209**	**$ 3,836,388**	**-$ 130,686**	**$ 79,011,911**	**-$ 9,632,017**	**-$ 3,353,855**	**$ 18,221**	**-$ 12,967,651**	**$ 66,044,260**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable [6]									
		Total						**-$ 3,353,855**			

			Less: *Fully Allocated Depreciation*	
10		Transportation	Transportation	-$ 183,315
8		Stores Equipment	Stores Equipment	
47		Deferred Revenue	Deferred Revenue	
			Net Depreciation	-$ 3,170,540

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Appendix 2-BA

Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year **2018**

			Cost				Accumulated Depreciation				
CCA Class [2]	**OEB Account [3]**		**Opening Balance**	**Additions [4]**	**Disposals [6]**	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals [6]**	**Closing Balance**	**Net Book Value**
	1609	Capital Contributions Paid				$ -				$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 1,739,596	$ 8,582	$ -	$ 1,748,178	-$ 831,326	-$ 181,202	$ -	-$ 1,012,528	$ 735,650
CEC	1612	Land Rights (Formally known as Account 1906)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1805	Land	$ 181,961	$ -	$ -	$ 181,961	$ -	$ -	$ -	$ -	$ 181,961
CEC	1806	Land Rights	$ 98,187	$ -	$ -	$ 98,187	-$ 7,869	-$ 2,017	$ -	-$ 9,886	$ 88,301
47	1808	Buildings	$ 945,585	$ -	$ -	$ 945,585	-$ 109,890	-$ 27,078	$ -	-$ 136,969	$ 808,616
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ 3,798,231	$ -	$ -	$ 3,798,231	-$ 451,169	-$ 120,592	$ -	-$ 571,761	$ 3,226,470
47	1820	Distribution Station Equipment <50 kV	$ 47,956	$ -	$ -	$ 47,956	-$ 42,627	-$ 209	$ -	-$ 42,836	$ 5,120
47	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 13,323,282	$ 943,037	-$ 78,686	$ 14,187,634	-$ 1,555,637	-$ 403,387	$ 12,467	-$ 1,946,557	$ 12,241,077
47	1835	Overhead Conductors & Devices	$ 10,560,764	$ 588,292	$ -	$ 11,149,056	-$ 1,002,835	-$ 274,194	$ -	-$ 1,277,029	$ 9,872,027
47	1840	Underground Conduit	$ 10,184,407	$ 240,735	$ -	$ 10,425,142	-$ 983,893	-$ 260,822	$ -	-$ 1,244,715	$ 9,180,427
47	1845	Underground Conductors & Devices	$ 16,782,999	$ 728,110	$ -	$ 17,511,109	-$ 2,660,657	-$ 688,687	$ -	-$ 3,349,344	$ 14,161,765
47	1850	Line Transformers	$ 14,149,954	$ 1,273,360	-$ 196,702	$ 15,226,612	-$ 1,903,969	-$ 526,583	$ 39,960	-$ 2,390,592	$ 12,836,020
47	1855	Services (Overhead & Underground)	$ 1,900,990	$ 66,821	$ -	$ 1,967,811	-$ 319,795	-$ 88,947	$ -	-$ 408,742	$ 1,559,069
47	1860	Meters	$ 7,581,280	$ 192,748	$ -	$ 7,774,028	-$ 2,479,512	-$ 585,421	$ -	-$ 3,064,933	$ 4,709,095
47	1860	Meters (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1905	Land	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1908	Buildings & Fixtures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	1910	Leasehold Improvements	$ 49,438	$ -	$ -	$ 49,438	-$ 47,036	-$ 2,268	$ -	-$ 49,304	$ 134
8	1915	Office Furniture & Equipment (10 years)	$ 25,820	$ 8,830	$ -	$ 34,649	-$ 9,229	-$ 3,109	$ -	-$ 12,339	$ 22,311
8	1915	Office Furniture & Equipment (5 years)				$ -				$ -	$ -
10	1920	Computer Equipment - Hardware	$ 119,848	$ 22,214	$ -	$ 142,062	-$ 98,842	-$ 10,811	$ -	-$ 109,653	$ 32,408
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				$ -				$ -	$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)				$ -				$ -	$ -
10	1930	Transportation Equipment	$ 2,119,610	$ 321,562	-$ 1,208	$ 2,439,964	-$ 663,727	-$ 236,493	$ 1,208	-$ 899,012	$ 1,540,951
8	1935	Stores Equipment	$ 4,925	$ -	$ -	$ 4,925	-$ 2,008	-$ 531	$ -	-$ 2,539	$ 2,387
8	1940	Tools, Shop & Garage Equipment	$ 169,596	$ 75,844	$ -	$ 245,441	-$ 72,308	-$ 21,106	$ -	-$ 93,414	$ 152,027
8	1945	Measurement & Testing Equipment	$ 8,114	$ 8,625	$ -	$ 16,739	-$ 2,840	-$ 1,243	$ -	-$ 4,082	$ 12,657
8	1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1955	Communications Equipment	$ 41,507	$ -	$ -	$ 41,507	-$ 31,915	-$ 5,208	$ -	-$ 37,123	$ 4,384
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	$ 1,033,537	$ 29,540	$ -	$ 1,063,077	-$ 235,622	-$ 79,592	$ -	-$ 315,214	$ 747,863
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants	-$ 5,855,676	-$ 718,146	$ -	-$ 6,573,822	$ 545,056	$ 166,852	$ -	$ 711,908	-$ 5,861,913
47	2440	Deferred Revenue5	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Sub-Total	**$ 79,011,911**	**$ 3,790,153**	**-$ 276,596**	**$ 82,525,469**	**-$ 12,967,651**	**-$ 3,352,647**	**$ 53,635**	**-$ 16,266,663**	**$ 66,258,806**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 79,011,911**	**$ 3,790,153**	**-$ 276,596**	**$ 82,525,469**	**-$ 12,967,651**	**-$ 3,352,647**	**$ 53,635**	**-$ 16,266,663**	**$ 66,258,806**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**-$ 3,352,647**			

			Less: *Fully Allocated Depreciation*	
10		Transportation	Transportation	-$ 236,493
8		Stores Equipment	Stores Equipment	
47		Deferred Revenue	Deferred Revenue	
			Net Depreciation	-$3,116,154

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			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
	1609	Capital Contributions Paid				$ -				$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 1,748,178	$ 2,164,364	$ -	$ 3,912,543	-$ 1,012,528	-$ 340,729	$ -	-$ 1,353,257	$ 2,559,286
CEC	1612	Land Rights (Formally known as Account 1906)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1805	Land	$ 181,961	$ -	$ -	$ 181,961	$ -	$ -	$ -	$ -	$ 181,961
CEC	1806	Land Rights	$ 98,187	$ -	$ -	$ 98,187	-$ 9,886	-$ 2,017	$ -	-$ 11,903	$ 86,284
47	1808	Buildings	$ 945,585	$ -	$ -	$ 945,585	-$ 136,969	-$ 27,078	$ -	-$ 164,047	$ 781,538
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ 3,798,231	$ -	$ -	$ 3,798,231	-$ 571,761	-$ 120,592	$ -	-$ 692,353	$ 3,105,878
47	1820	Distribution Station Equipment <50 kV	$ 47,956	$ -	$ -	$ 47,956	-$ 42,836	-$ 209	$ -	-$ 43,045	$ 4,911
47	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 14,187,634	$ 952,802	-$ 65,009	$ 15,075,427	-$ 1,946,557	-$ 421,265	$ 13,219	-$ 2,354,602	$ 12,720,825
47	1835	Overhead Conductors & Devices	$ 11,149,056	$ 762,639	$ -	$ 11,911,695	-$ 1,277,029	-$ 292,605	$ -	-$ 1,569,634	$ 10,342,061
47	1840	Underground Conduit	$ 10,425,142	$ 863,031	-$ 14	$ 11,288,158	-$ 1,244,715	-$ 270,362	-$ 129	-$ 1,515,206	$ 9,772,952
47	1845	Underground Conductors & Devices	$ 17,511,109	$ 2,003,673	-$ 709	$ 19,514,072	-$ 3,349,344	-$ 722,644	$ 93	-$ 4,071,895	$ 15,442,178
47	1850	Line Transformers	$ 15,226,612	$ 1,400,907	-$ 142,576	$ 16,484,942	-$ 2,390,592	-$ 542,168	$ 29,057	-$ 2,903,703	$ 13,581,239
47	1855	Services (Overhead & Underground)	$ 1,967,811	$ 67,322	$ -	$ 2,035,134	-$ 408,742	-$ 91,630	$ -	-$ 500,372	$ 1,534,762
47	1860	Meters	$ 7,774,028	$ 373,493	$ -	$ 8,147,521	-$ 3,064,933	-$ 592,566	$ -	-$ 3,657,499	$ 4,490,022
47	1860	Meters (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1905	Land	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1908	Buildings & Fixtures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	1910	Leasehold Improvements	$ 49,438	$ -	$ -	$ 49,438	-$ 49,304	-$ 134	$ -	-$ 49,438	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 34,649	$ -	$ -	$ 34,649	-$ 12,339	-$ 3,551	$ -	-$ 15,890	$ 18,760
8	1915	Office Furniture & Equipment (5 years)				$ -				$ -	$ -
10	1920	Computer Equipment - Hardware	$ 142,062	$ 21,442	$ -	$ 163,504	-$ 109,653	-$ 13,608	$ -	-$ 123,262	$ 40,242
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				$ -				$ -	$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)				$ -				$ -	$ -
10	1930	Transportation Equipment	$ 2,439,964	$ 349,071	-$ 134,837	$ 2,654,198	-$ 899,012	-$ 244,701	$ 118,158	-$ 1,025,554	$ 1,628,643
8	1935	Stores Equipment	$ 4,925	$ -	$ -	$ 4,925	-$ 2,539	-$ 531	$ -	-$ 3,069	$ 1,856
8	1940	Tools, Shop & Garage Equipment	$ 245,441	$ 22,482	$ -	$ 267,923	-$ 93,414	-$ 23,656	$ -	-$ 117,070	$ 150,853
8	1945	Measurement & Testing Equipment	$ 16,739	$ -	$ -	$ 16,739	-$ 4,082	-$ 1,674	$ -	-$ 5,756	$ 10,983
8	1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1955	Communications Equipment	$ 41,507	$ -	$ -	$ 41,507	-$ 37,123	-$ 3,036	$ -	-$ 40,159	$ 1,348
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	$ 1,063,077	$ 265,444	$ -	$ 1,328,520	-$ 315,214	-$ 89,424	$ -	-$ 404,638	$ 923,882
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants	-$ 6,573,822	-$ 1,773,026	$ -	-$ 8,346,848	$ 711,908	$ 197,266	$ -	$ 909,175	-$ 7,437,674
47	2440	Deferred Revenue5	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Sub-Total	**$ 82,525,469**	**$ 7,473,644**	**-$ 343,146**	**$ 89,655,966**	**-$ 16,266,663**	**-$ 3,606,912**	**$ 160,399**	**-$ 19,713,177**	**$ 69,942,790**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 82,525,469**	**$ 7,473,644**	**-$ 343,146**	**$ 89,655,966**	**-$ 16,266,663**	**-$ 3,606,912**	**$ 160,399**	**-$ 19,713,177**	**$ 69,942,790**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable [6]									
		Total						**-$ 3,606,912**			

			Less: *Fully Allocated Depreciation*	
10		Transportation	Transportation	-$ 244,701
8		Stores Equipment	Stores Equipment	
47		Deferred Revenue	Deferred Revenue	
			Net Depreciation	-$3,362,212

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			Cost				Accumulated Depreciation				
CCA Class [2]	**OEB Account [3]**		**Opening Balance**	**Additions [4]**	**Disposals [6]**	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals [6]**	**Closing Balance**	**Net Book Value**
	1609	Capital Contributions Paid				$ -				$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 3,912,543	$ 103,374	$ -	$ 4,015,916	-$ 1,353,257	-$ 219,915	$ -	-$ 1,573,172	$ 2,442,745
CEC	1612	Land Rights (Formally known as Account 1906)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1805	Land	$ 181,961	$ -	$ -	$ 181,961	$ -	$ -	$ -	$ -	$ 181,961
CEC	1806	Land Rights	$ 98,187	$ 29,280	$ -	$ 127,467	-$ 11,903	-$ 2,023	$ -	-$ 13,925	$ 113,542
47	1808	Buildings	$ 945,585	$ -	$ -	$ 945,585	-$ 164,047	-$ 27,153	$ -	-$ 191,199	$ 754,385
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ 3,798,231	$ -	$ -	$ 3,798,231	-$ 692,353	-$ 120,922	$ -	-$ 813,275	$ 2,984,956
47	1820	Distribution Station Equipment <50 kV	$ 47,956	$ -	$ -	$ 47,956	-$ 43,045	-$ 209	$ -	-$ 43,254	$ 4,701
47	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 15,075,427	$ 710,783	-$ 112,833	$ 15,673,376	-$ 2,354,602	-$ 442,959	$ 13,464	-$ 2,784,097	$ 12,889,279
47	1835	Overhead Conductors & Devices	$ 11,911,695	$ 1,266,067	$ -	$ 13,177,762	-$ 1,569,634	-$ 314,326	$ -	-$ 1,883,960	$ 11,293,802
47	1840	Underground Conduit	$ 11,288,158	$ 155,141	$ -	$ 11,443,299	-$ 1,515,206	-$ 277,492	$ -	-$ 1,792,698	$ 9,650,601
47	1845	Underground Conductors & Devices	$ 19,514,072	$ 1,647,128	$ -	$ 21,161,200	-$ 4,071,895	-$ 766,431	$ -	-$ 4,838,326	$ 16,322,874
47	1850	Line Transformers	$ 16,484,942	$ 709,014	-$ 208,865	$ 16,985,091	-$ 2,903,703	-$ 554,200	$ 41,617	-$ 3,416,286	$ 13,568,805
47	1855	Services (Overhead & Underground)	$ 2,035,134	$ 146,120	$ -	$ 2,181,253	-$ 500,372	-$ 96,135	$ -	-$ 596,507	$ 1,584,747
47	1860	Meters	$ 8,147,521	$ 175,917	-$ 117,926	$ 8,205,512	-$ 3,657,499	-$ 597,167	$ 47,248	-$ 4,207,418	$ 3,998,094
47	1860	Meters (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1905	Land	$ -	$ 1,841,669	$ -	$ 1,841,669	$ -	$ -	$ -	$ -	$ 1,841,669
47	1908	Buildings & Fixtures	$ -	$ 10,250,833	$ -	$ 10,250,833	$ -	-$ 139,403	$ -	-$ 139,403	$ 10,111,430
13	1910	Leasehold Improvements	$ 49,438	$ -	-$ 49,438	$ -	-$ 49,438	$ -	$ 49,438	$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 34,649	$ 53,621	-$ 34,649	$ 53,621	-$ 15,890	-$ 3,679	$ 17,668	-$ 1,900	$ 51,721
8	1915	Office Furniture & Equipment (5 years)				$ -				$ -	$ -
10	1920	Computer Equipment - Hardware	$ 163,504	$ 106,193	$ -	$ 269,697	-$ 123,262	-$ 27,868	$ -	-$ 151,130	$ 118,567
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				$ -				$ -	$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)				$ -				$ -	$ -
10	1930	Transportation Equipment	$ 2,654,198	$ 22,225	$ -	$ 2,676,423	-$ 1,025,554	-$ 244,814	$ -	-$ 1,270,369	$ 1,406,054
8	1935	Stores Equipment	$ 4,925	$ 45,720	$ -	$ 50,645	-$ 3,069	-$ 2,482	$ -	-$ 5,551	$ 45,094
8	1940	Tools, Shop & Garage Equipment	$ 267,923	$ 15,869	$ -	$ 283,791	-$ 117,070	-$ 23,545	$ -	-$ 140,615	$ 143,176
8	1945	Measurement & Testing Equipment	$ 16,739	$ -	$ -	$ 16,739	-$ 5,756	-$ 1,676	$ -	-$ 7,432	$ 9,307
8	1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1955	Communications Equipment	$ 41,507	$ 442,773	$ -	$ 484,279	-$ 40,159	-$ 20,961	$ -	-$ 61,120	$ 423,160
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	$ 1,328,520	$ 66,063	$ -	$ 1,394,583	-$ 404,638	-$ 99,368	$ -	-$ 504,006	$ 890,578
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants	-$ 8,346,848	-$ 464,183	$ -	-$ 8,811,031	$ 909,175	$ 222,805	$ -	$ 1,131,980	-$ 7,679,051
47	2440	Deferred Revenue5	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Sub-Total	**$ 89,655,966**	**$ 17,323,604**	**-$ 523,711**	**$ 106,455,859**	**-$ 19,713,177**	**-$ 3,759,922**	**$ 169,435**	**-$ 23,303,663**	**$ 83,152,196**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 89,655,966**	**$ 17,323,604**	**-$ 523,711**	**$ 106,455,859**	**-$ 19,713,177**	**-$ 3,759,922**	**$ 169,435**	**-$ 23,303,663**	**$ 83,152,196**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable [6]									
		Total						**-$ 3,759,922**			

			Less: *Fully Allocated Depreciation*	
10		Transportation	Transportation	-$ 244,814
8		Stores Equipment	Stores Equipment	
47		Deferred Revenue	Deferred Revenue	
			Net Depreciation	-$ 3,515,107

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CCA Class [2]	OEB Account [3]		Cost: Opening Balance	Cost: Additions [4]	Cost: Disposals [6]	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals [6]	Accumulated Depreciation: Closing Balance	Net Book Value
	1609	Capital Contributions Paid				$ -				$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 4,015,916	$ 84,138	$ -	$ 4,100,055	-$ 1,573,172	-$ 375,516	$ -	-$ 1,948,687	$ 2,151,367
CEC	1612	Land Rights (Formally known as Account 1906)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1805	Land	$ 181,961	$ -	$ -	$ 181,961	$ -	$ -	$ -	$ -	$ 181,961
CEC	1806	Land Rights	$ 127,467	$ -	$ -	$ 127,467	-$ 13,925	-$ 1,964	$ -	-$ 15,889	$ 111,578
47	1808	Buildings	$ 945,585	$ -	$ -	$ 945,585	-$ 191,199	-$ 20,572	$ -	-$ 211,771	$ 733,814
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ 3,798,231	$ 10,198	$ -	$ 3,808,429	-$ 813,275	-$ 101,747	$ -	-$ 915,022	$ 2,893,407
47	1820	Distribution Station Equipment <50 kV	$ 47,956	$ -	$ -	$ 47,956	-$ 43,254	-$ 652	$ -	-$ 43,906	$ 4,049
47	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 15,673,376	$ 501,943	-$ 80,000	$ 16,095,319	-$ 2,784,097	-$ 350,869	$ -	-$ 3,134,966	$ 12,960,354
47	1835	Overhead Conductors & Devices	$ 13,177,762	$ 2,161,963	$ -	$ 15,339,725	-$ 1,883,960	-$ 327,358	$ -	-$ 2,211,317	$ 13,128,407
47	1840	Underground Conduit	$ 11,443,299	$ 178,037	$ -	$ 11,621,336	-$ 1,792,698	-$ 252,896	$ -	-$ 2,045,594	$ 9,575,742
47	1845	Underground Conductors & Devices	$ 21,161,200	$ 3,697,847	$ -	$ 24,859,047	-$ 4,838,326	-$ 701,018	$ -	-$ 5,539,344	$ 19,319,703
47	1850	Line Transformers	$ 16,985,091	$ 1,027,822	-$ 75,000	$ 17,937,913	-$ 3,416,286	-$ 462,783	$ -	-$ 3,879,069	$ 14,058,844
47	1855	Services (Overhead & Underground)	$ 2,181,253	$ 237,187	$ -	$ 2,418,441	-$ 596,507	-$ 97,743	$ -	-$ 694,250	$ 1,724,191
47	1860	Meters	$ 8,205,512	$ 190,258	$ -	$ 8,395,770	-$ 4,207,418	-$ 481,046	$ -	-$ 4,688,464	$ 3,707,306
47	1860	Meters (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1905	Land	$ 1,841,669	$ -	$ -	$ 1,841,669	$ -	$ -	$ -	$ -	$ 1,841,669
47	1908	Buildings & Fixtures	$ 10,250,833	$ 2,137,583	$ -	$ 12,388,417	-$ 139,403	-$ 303,328	$ -	-$ 442,731	$ 11,945,686
13	1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 53,621	$ -	$ -	$ 53,621	-$ 1,900	-$ 90,651	$ -	-$ 92,552	-$ 38,931
8	1915	Office Furniture & Equipment (5 years)				$ -				$ -	$ -
10	1920	Computer Equipment - Hardware	$ 269,697	$ 57,200	$ -	$ 326,897	-$ 151,130	-$ 22,553	$ -	-$ 173,683	$ 153,213
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				$ -				$ -	$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)				$ -				$ -	$ -
10	1930	Transportation Equipment	$ 2,676,423	$ 720,000	$ -	$ 3,396,423	-$ 1,270,369	-$ 224,789	$ -	-$ 1,495,158	$ 1,901,265
8	1935	Stores Equipment	$ 50,645	$ -	$ -	$ 50,645	-$ 5,551	-$ 4,393	$ -	-$ 9,944	$ 40,701
8	1940	Tools, Shop & Garage Equipment	$ 283,791	$ 30,600	$ -	$ 314,391	-$ 140,615	-$ 23,006	$ -	-$ 163,621	$ 150,770
8	1945	Measurement & Testing Equipment	$ 16,739	$ -	$ -	$ 16,739	-$ 7,432	-$ 1,674	$ -	-$ 9,106	$ 7,633
8	1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1955	Communications Equipment	$ 484,279	$ -	$ -	$ 484,279	-$ 61,120	-$ 141,191	$ -	-$ 202,310	$ 281,969
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	$ 1,394,583	$ 274,389	$ -	$ 1,668,972	-$ 504,006	-$ 111,065	$ -	-$ 615,071	$ 1,053,901
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants	-$ 8,811,031	-$ 2,251,303	$ -	-$ 11,062,334	$ 1,131,980	$ 189,364	$ -	$ 1,321,344	-$ 9,740,990
47	2440	Deferred Revenue5	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Sub-Total	**$ 106,455,859**	**$ 9,057,864**	**-$ 155,000**	**$ 115,358,723**	**-$ 23,303,663**	**-$ 3,907,449**	**$ -**	**-$ 27,211,112**	**$ 88,147,611**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 106,455,859**	**$ 9,057,864**	**-$ 155,000**	**$ 115,358,723**	**-$ 23,303,663**	**-$ 3,907,449**	**$ -**	**-$ 27,211,112**	**$ 88,147,611**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable [6]									
		Total						**-$ 3,907,449**			

Less: *Fully Allocated Depreciation*

10		Transportation	Transportation	-$ 224,789
8		Stores Equipment	Stores Equipment	
47		Deferred Revenue	Deferred Revenue	
			Net Depreciation	-$ 3,682,660

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Accounting Standard MIFRS
Year 2022

CCA Class [2]	OEB Account [3]		Cost: Opening Balance	Cost: Additions [4]	Cost: Disposals [6]	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals [6]	Accumulated Depreciation: Closing Balance	Net Book Value
	1609	Capital Contributions Paid				$ -				$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 4,100,055	$ 1,041,241	$ -	$ 5,141,296	-$ 1,948,687	-$ 449,304	$ -	-$ 2,397,991	$ 2,743,305
CEC	1612	Land Rights (Formally known as Account 1906)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1805	Land	$ 181,961	$ -	$ -	$ 181,961	$ -	$ -	$ -	$ -	$ 181,961
CEC	1806	Land Rights	$ 127,467	$ -	$ -	$ 127,467	-$ 15,889	-$ 1,964	$ -	-$ 17,853	$ 109,614
47	1808	Buildings	$ 945,585	$ -	$ -	$ 945,585	-$ 211,771	-$ 20,572	$ -	-$ 232,343	$ 713,242
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ 3,808,429	$ 11,699	$ -	$ 3,820,128	-$ 915,022	-$ 102,198	$ -	-$ 1,017,221	$ 2,802,908
47	1820	Distribution Station Equipment <50 kV	$ 47,956	$ -	$ -	$ 47,956	-$ 43,906	-$ 652	$ -	-$ 44,558	$ 3,397
47	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 16,095,319	$ 741,800	-$ 81,600	$ 16,755,520	-$ 3,134,966	-$ 366,759	$ -	-$ 3,501,724	$ 13,253,795
47	1835	Overhead Conductors & Devices	$ 15,339,725	$ 1,820,428	$ -	$ 17,160,152	-$ 2,211,317	-$ 420,456	$ -	-$ 2,631,774	$ 14,528,379
47	1840	Underground Conduit	$ 11,621,336	$ 183,131	$ -	$ 11,804,467	-$ 2,045,594	-$ 257,999	$ -	-$ 2,303,593	$ 9,500,874
47	1845	Underground Conductors & Devices	$ 24,859,047	$ 4,225,617	$ -	$ 29,084,664	-$ 5,539,344	-$ 815,908	$ -	-$ 6,355,252	$ 22,729,413
47	1850	Line Transformers	$ 17,937,913	$ 1,068,485	-$ 76,500	$ 18,929,898	-$ 3,879,069	-$ 477,377	$ -	-$ 4,356,446	$ 14,573,452
47	1855	Services (Overhead & Underground)	$ 2,418,441	$ 542,655	$ -	$ 2,961,095	-$ 694,250	-$ 111,157	$ -	-$ 805,407	$ 2,155,688
47	1860	Meters	$ 8,395,770	$ 271,197	$ -	$ 8,666,967	-$ 4,688,464	-$ 492,015	$ -	-$ 5,180,479	$ 3,486,488
47	1860	Meters (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1905	Land	$ 1,841,669	$ -	$ -	$ 1,841,669	$ -	$ -	$ -	$ -	$ 1,841,669
47	1908	Buildings & Fixtures	$ 12,388,417	$ 53,780	$ -	$ 12,442,197	-$ 442,731	-$ 327,850	$ -	-$ 770,581	$ 11,671,616
13	1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 53,621	$ -	$ -	$ 53,621	-$ 92,552	-$ 102,818	$ -	-$ 195,369	-$ 141,748
8	1915	Office Furniture & Equipment (5 years)				$ -				$ -	$ -
10	1920	Computer Equipment - Hardware	$ 326,897	$ 40,775	$ -	$ 367,672	-$ 173,683	-$ 30,226	$ -	-$ 203,909	$ 163,763
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				$ -				$ -	$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)				$ -				$ -	$ -
10	1930	Transportation Equipment	$ 3,396,423	$ 380,000	$ -	$ 3,776,423	-$ 1,495,158	-$ 268,311	$ -	-$ 1,763,468	$ 2,012,954
8	1935	Stores Equipment	$ 50,645	$ -	$ -	$ 50,645	-$ 9,944	-$ 3,900	$ -	-$ 13,844	$ 36,800
8	1940	Tools, Shop & Garage Equipment	$ 314,391	$ 31,212	$ -	$ 345,603	-$ 163,621	-$ 24,021	$ -	-$ 187,642	$ 157,961
8	1945	Measurement & Testing Equipment	$ 16,739	$ -	$ -	$ 16,739	-$ 9,106	-$ 1,674	$ -	-$ 10,780	$ 5,959
8	1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1955	Communications Equipment	$ 484,279	$ -	$ -	$ 484,279	-$ 202,310	-$ 141,191	$ -	-$ 343,501	$ 140,779
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	$ 1,668,972	$ 237,702	$ -	$ 1,906,675	-$ 615,071	-$ 118,089	$ -	-$ 733,160	$ 1,173,515
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants	-$ 11,062,334	-$ 2,505,130	$ -	-$ 13,567,464	$ 1,321,344	$ 246,775	$ -	$ 1,568,119	-$ 11,999,345
47	2440	Deferred Revenue5	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Sub-Total	**$ 115,358,723**	**$ 8,144,592**	**-$ 158,100**	**$ 123,345,215**	**-$ 27,211,112**	**-$ 4,287,665**	**$ -**	**-$ 31,498,777**	**$ 91,846,437**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 115,358,723**	**$ 8,144,592**	**-$ 158,100**	**$ 123,345,215**	**-$ 27,211,112**	**-$ 4,287,665**	**$ -**	**-$ 31,498,777**	**$ 91,846,437**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable [6]									
		Total						**-$ 4,287,665**			

			Less: *Fully Allocated Depreciation*	
10		Transportation	Transportation	-$ 268,311
8		Stores Equipment	Stores Equipment	
47		Deferred Revenue	Deferred Revenue	
			Net Depreciation	-$ 4,019,354

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

Parent*	#	Asset Details: Category | Component | Type			Useful Life: MIN UL	TUL	MAX UL	USoA Account Number	USoA Account Description	Current: Years	Current: Rate	Proposed: Years	Proposed: Rate	Outside Range of Min, Max TUL?: Below Min TUL	Above Max TUL
OH	1	Fully Dressed Wood Poles	Overall		35	45	75	1830	Poles, Towers and Fixtures	45	2%	45	2%	No	No
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	2	Fully Dressed Concrete Poles	Overall		50	60	80	1830	Poles, Towers and Fixtures	60	2%	60	2%	No	No
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	3	Fully Dressed Steel Poles	Overall		60	60	80	1830	Poles, Towers and Fixtures	60	2%	60	2%	No	No
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	4	OH Line Switch			30	45	55	1835	Overhead Conductors and Devices	45	2%	45	2%	No	No
	5	OH Line Switch Motor			15	25	25								
	6	OH Line Switch RTU			15	20	20								
	7	OH Integral Switches			35	45	60	1835	Overhead Conductors and Devices	45	2%	45	2%	No	No
	8	OH Conductors			50	60	75	1835	Overhead Conductors and Devices	60	2%	60	2%	No	No
	9	OH Transformers & Voltage Regulators			30	40	60	1850	Line Transformers	40	3%	40	3%	No	No
	10	OH Shunt Capacitor Banks			25	30	40	1835	Overhead Conductors and Devices	30	3%	30	3%	No	No
	11	Reclosers			25	40	55	1835	Overhead Conductors and Devices	40	3%	40	3%	No	No
TS & MS	12	Power Transformers	Overall		30	45	60	1815	Transformer Station Equipment - Normally Primary Above 50 kV	45	2%	45	2%	No	No
			Bushing		10	20	30								
			Tap Changer		20	30	60								
	13	Station Service Transformer			30	45	55	1815	Transformer Station Equipment - Normally Primary Above 50 kV	45	2%	45	2%	No	No
	14	Station Grounding Transformer			30	40	40								
	15	Station DC System	Overall		10	20	30	1815	Transformer Station Equipment - Normally Primary Above 50 kV	20	5%	20	5%	No	No
			Battery Bank		10	15	15								
			Charger		20	20	30								
	16	Station Metal Clad Switchgear	Overall		30	40	60	1815	Transformer Station Equipment - Normally Primary Above 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	1815	Transformer Station Equipment - Normally Primary Above 50 kV	50	2%	50	2%	No	No
	19	Electromechanical Relays			25	35	50								
	20	Solid State Relays			10	30	45								
	21	Digital & Numeric Relays			15	20	20	1815	Transformer Station Equipment - Normally Primary Above 50 kV	20	5%	20	5%	No	No
	22	Rigid Busbars			30	55	60								
	23	Steel Structure			35	50	90								
UG	24	Primary Paper Insulated Lead Covered (PILC) Cables			60	65	75								
	25	Primary Ethylene-Propylene Rubber (EPR) Cables			20	25	25								
	26	Primary Non-Tree Retardant (TR) Cross Linked Polyethylene (XLPE) Cables Direct Buried			20	25	30								
	27	Primary Non-TR XLPE Cables in Duct			20	25	30								
	30	Secondary PILC Cables			70	75	80								
	31	Secondary Cables Direct Buried			25	35	40	1845	Underground Conductors and Devices	35	3%	35	3%	No	No
	32	Secondary Cables in Duct			35	40	60								
	33	Network Tranformers	Overall		20	35	50								
			Protector		20	35	40								
	34	Pad-Mounted Transformers			25	40	45	1850	Line Transformers	40	3%	40	3%	No	No
	35	Submersible/Vault Transformers			25	35	45	1850	Line Transformers	35	3%	35	3%	No	No
	36	UG Foundation			35	55	70	1840	Underground Conduit	55	2%	55	2%	No	No
	37	UG Vaults	Overall		40	60	80	1840	Underground Conduit	60	2%	60	2%	No	No
			Roof		20	30	45	1840	Underground Conduit	30	3%	30	3%	No	No
	38	UG Vault Switches			20	35	50	1845	Underground Conductors and Devices	35	3%	35	3%	No	No
	39	Pad-Mounted Switchgear			20	30	45	1845	Underground Conductors and Devices	30	3%	30	3%	No	No
	40	Ducts			30	50	85	1840	Underground Conduit	50	2%	50	2%	No	No
	41	Concrete Encased Duct Banks			35	55	80	1840	Underground Conduit	55	2%	55	2%	No	No
	42	Cable Chambers			50	60	80	1840	Underground Conduit	60	2%	60	2%	No	No
S	43	Remote SCADA			15	20	30	1980	System Supervisory Equipment	15	7%	15	7%	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 Furniture and Equipment	10	10%	10	10%	No	No
2	Vehicles	Large - Trucks & Buckets	5	15	1930	Transportation Equipment	13	8%	13	8%	No	No
		Small - Trucks & Buckets	5	15	1930	Transportation Equipment	8	13%	8	13%	No	No
		Trailers	5	20	1930	Transportation Equipment	20	5%	20	5%	No	No
		Vans	5	10	1930	Transportation Equipment	08	13%	8	13%	No	No
3	Administrative Buildings		50	75	1908	Buildings and Fixtures	50	2%	50	2%	No	No
4	Leasehold Improvements		Lease dependent		1910	Leasehold Improvement	03	33%	3	33%	Lease dependent	
5	Station Buildings	Station Buildings	50	75	1808	Buildings and Fixtures	50	2%	50	2%	No	No
		Parking	25	30	1808	Buildings and Fixtures	25	4%	25	4%	No	No
		Fence	25	60	1808	Buildings and Fixtures	25	4%	25	4%	No	No
		Roof	20	30	1808	Buildings and Fixtures	20	5%	20	5%	No	No
6	Computer Equipment	Hardware	3	5	1920	Computer Equipment - Hardware	04	25%	4	25%	No	No
		Software	2	5	1611	Computer Software	05	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 and Garage Equipment	10	10%	10	10%	No	No
		Measurement & Testing Equipment	5	10								
8	Communication	Towers	60	70								
		Wireless	2	10	1955	Communication Equipment	05	20%	5	20%	No	No
9	Residential Energy Meters		25	35								
10	Industrial/Commercial Energy Meters		25	35	1860	Meters	25	4%	25	4%	No	No
11	Wholesale Energy Meters		15	30	1860	Meters	15	7%	15	7%	No	No
12	Current & Potential Transformer (CT & PT)		35	50	1860	Meters	35	3%	35	3%	No	No
13	Smart Meters		5	15	1860	Meters	15	7%	15	7%	No	No
14	Repeaters - Smart Metering		10	15	1860	Meters	15	7%	15	7%	No	No
15	Data Collectors - Smart Metering		15	20	1860	Meters	15	7%	15	7%	No	No

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

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

Appendix 2-C
Depreciation and Amortization Expense

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

Scenario that applies	Applicable Years and Accounting Standard	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
Already rebased with depreciation policy changes in a prior rate application and rebasing MIFRS for the first time.	This appendix must be completed for 2014 to the test year. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to the test year is to be completed under MIFRS (2014 if changes to MIFRS are material).		
Already rebased under MIFRS in a prior rate application	This appendix must be completed under MIFRS for each year for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.	2017	MIFRS

2017 MIFRS

		Book Values							Service Lives				Depreciation Expense					
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)[1]	Less Fully Depreciated[7]	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)	$ 310,513	$ -	$ 310,513	$ 1,795,904	$ -	$ 1,795,904	$ 143,160	3.27	30.58%	5.00	20.00%	$ 94,958	$ 359,181	$ 14,316	$ 468,455	$ 318,703	-$ 149,752
1612	Land Rights (Formally known as Account 1906)	$ 81,274	$ -	$ 81,274	$ 12,725	$ 12,725	$ -	$ -	49.00	2.04%	-	0.00%	$ 1,659	$ -	$ -	$ 1,659	$ -	-$ 1,659
1805	Land	$ 181,961	$ 181,961	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1806	Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ 2,017	$ 2,017
1808	Buildings	$ 969,200	$ -	$ 969,200	$ 3,405	$ -	$ 3,405	$ -	35.45	2.82%	30.00	3.33%	$ 27,340	$ 114	$ -	$ 27,453	$ 27,078	-$ 375
1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ 3,614,381	$ -	$ 3,614,381	$ 731,340	$ -	$ 731,340	$ -	33.32	3.00%	36.67	2.73%	$ 108,475	$ 19,946	$ -	$ 128,420	$ 120,592	-$ 7,829
1820	Distribution Station Equipment <50 kV	$ 44,402	$ -	$ 44,402	$ 5,318	$ -	$ 5,318	$ -	8.63	11.59%	-	0.00%	$ 5,145	$ -	$ -	$ 5,145	$ 209	-$ 4,936
1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 10,525,576	$ 127,286	$ 10,398,290	$ 2,969,887	$ -	$ 2,969,887	$ 638,736	28.13	3.55%	55.00	1.82%	$ 369,651	$ 53,998	$ 5,807	$ 429,456	$ 388,637	-$ 40,819
1835	Overhead Conductors & Devices	$ 8,177,214	$ -	$ 8,177,214	$ 1,910,277	$ -	$ 1,910,277	$ 546,970	38.10	2.62%	44.00	2.27%	$ 214,625	$ 43,415	$ 6,216	$ 264,256	$ 260,105	-$ 4,151
1840	Underground Conduit	$ 8,530,811	$ 27,566	$ 8,503,245	$ 1,405,508	$ -	$ 1,405,508	$ 715,419	37.56	2.66%	51.67	1.94%	$ 226,391	$ 27,203	$ 6,923	$ 260,518	$ 246,568	-$ 13,950
1845	Underground Conductors & Devices	$ 13,805,642	$ 93,917	$ 13,711,725	$ 2,776,030	$ -	$ 2,776,030	$ 837,213	23.32	4.29%	33.33	3.00%	$ 587,981	$ 83,281	$ 12,558	$ 683,820	$ 669,773	-$ 14,047
1850	Line Transformers	$ 11,018,260	$ 23,469	$ 10,994,791	$ 3,378,583	$ -	$ 3,378,583	$ 813,569	26.28	3.81%	38.33	2.61%	$ 418,371	$ 88,137	$ 10,612	$ 517,120	$ 504,363	-$ 12,757
1855	Services (Overhead & Underground)	$ 1,293,039	$ -	$ 1,293,039	$ 707,130	$ -	$ 707,130	$ 48,325	20.13	4.97%	25.00	4.00%	$ 64,234	$ 28,285	$ 966	$ 93,486	$ 86,647	-$ 6,839
1860	Meters	$ 2,917,143	$ 164,962	$ 2,752,181	$ 317,370	$ -	$ 317,370	$ 95,146	7.62	13.12%	20.00	5.00%	$ 361,179	$ 15,868	$ 2,379	$ 379,426	$ 576,951	$ 197,525
1860	Meters (Smart Meters)	$ 4,351,098	$ -	$ 4,351,098	$ 392,975	$ -	$ 392,975	$ -	12.69	7.88%	20.00	5.00%	$ 342,876	$ 19,649	$ -	$ 362,525	$ -	-$ 362,525
1905	Land	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	50.00	2.00%	$ -	$ -	$ -	$ -	$ -	$ -
1910	Leasehold Improvements	$ -	$ -	$ -	$ 5,780	$ 13,573	-$ 7,793	$ -	-	0.00%	3.00	33.33%	$ -	-$ 2,598	$ -	-$ 2,598	$ 6,560	$ 9,158
1915	Office Furniture & Equipment (10 years)	$ 2,799	$ -	$ 2,799	$ 15,553	$ -	$ 15,553	$ -	9.00	11.11%	10.00	10.00%	$ 311	$ 1,555	$ -	$ 1,866	$ 2,668	$ 801
1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	10.00	10.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 90,579	$ 77,580	$ 12,999	$ -	$ -	$ -	$ 18,873	3.00	33.33%	4.00	25.00%	$ 4,333	$ -	$ 2,359	$ 6,692	$ 11,774	$ 5,082
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	4.00	25.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -	$ -	$ 4,637	$ 45,495	-$ 40,857	$ -	-	0.00%	4.00	25.00%	$ -	-$ 10,214	$ -	-$ 10,214	$ -	$ 10,214
1930	Transportation Equipment	$ 796,298	$ 22,409	$ 773,889	$ 1,200,622	$ -	$ 1,200,622	$ 372,056	8.82	11.34%	12.25	8.16%	$ 87,767	$ 98,010	$ 15,186	$ 200,962	$ 183,315	-$ 17,648
1935	Stores Equipment	$ -	$ -	$ -	$ 2,851	$ -	$ 2,851	$ -	-	0.00%	10.00	10.00%	$ -	$ 285	$ -	$ 285	$ 531	$ 245
1940	Tools, Shop & Garage Equipment	$ 70,317	$ 18,107	$ 52,210	$ 89,638	$ -	$ 89,638	$ 22,506	10.00	10.00%	10.00	10.00%	$ 5,221	$ 8,964	$ 1,125	$ 15,310	$ 17,127	$ 1,817
1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ 5,274	$ -	$ 5,274	$ -	-	0.00%	10.00	10.00%	$ -	$ 527	$ -	$ 527	$ 811	$ 284
1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ -	$ -	$ -	$ 14,094	$ -	$ 14,094	$ -	-	0.00%	5.00	20.00%	$ -	$ 2,819	$ -	$ 2,819	$ 5,208	$ 2,389
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	5.00	20.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1970	Load Management Controls Customer Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 500,578	$ -	$ 500,578	$ 698,438	$ -	$ 698,438	$ 108,705	15.00	6.67%	15.00	6.67%	$ 33,372	$ 46,563	$ 3,623	$ 83,558	$ 74,996	-$ 8,562
1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property		$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2040	Plant Held for Future use	-$ 0	-$ 0	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2055	Work in Progress	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants	-$ 3,594,055	$ -	-$ 3,594,055	-$ 2,201,761	$ -	-$ 2,201,761	-$ 524,289	39.73	2.52%	45.00	2.22%	-$ 90,468	-$ 48,928	-$ 5,825	-$ 145,222	-$ 150,777	-$ 5,555
	Total	**$ 63,687,030**	**$ 737,256**	**$ 62,949,774**	**$ 16,241,580**	**$ 71,793**	**$ 16,169,788**	**$ 3,836,388**					**$ 2,863,421**	**$ 836,060**	**$ 76,245**	**$ 3,775,726**	**$ 3,353,855**	**-$ 421,871**

2018	MIFRS	Book Values							Service Lives				Depreciation Expense					
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1) [1]	Less Fully Depreciated [7]	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)	$ 310,513	$ -	$ 310,513	$ 1,939,063	$ 175,521	$ 1,763,543	$ 8,582	3.27	30.58%	5.00	20.00%	$ 94,958	$ 352,709	$ 858	$ 448,525	$ 181,202	-$ 267,322
1612	Land Rights (Formally known as Account 1906)	$ 81,274	$ -	$ 81,274	$ 12,725	$ 12,725	$ -	$ -	49.00	2.04%	-	0.00%	$ 1,659	$ -	$ -	$ 1,659	$ -	-$ 1,659
1805	Land	$ 181,961	$ 181,961	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1806	Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ 2,017	$ 2,017
1808	Buildings	$ 969,200	$ -	$ 969,200	$ 3,405	$ -	$ 3,405	$ -	35.45	2.82%	30.00	3.33%	$ 27,340	$ 114	$ -	$ 27,453	$ 27,078	-$ 375
1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ 3,614,381	$ -	$ 3,614,381	$ 731,340	$ -	$ 731,340	$ -	33.32	3.00%	36.67	2.73%	$ 108,475	$ 19,946	$ -	$ 128,420	$ 120,592	-$ 7,829
1820	Distribution Station Equipment <50 kV	$ 44,402	$ -	$ 44,402	$ 5,318	$ -	$ 5,318	$ -	8.63	11.59%	-	0.00%	$ 5,145	$ -	$ -	$ 5,145	$ 209	-$ 4,936
1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 10,525,576	$ 127,286	$ 10,398,290	$ 3,608,624	$ -	$ 3,608,624	$ 943,037	28.13	3.55%	55.00	1.82%	$ 369,651	$ 65,611	$ 8,573	$ 443,836	$ 403,387	-$ 40,449
1835	Overhead Conductors & Devices	$ 8,177,214	$ -	$ 8,177,214	$ 2,457,248	$ -	$ 2,457,248	$ 588,292	38.10	2.62%	44.00	2.27%	$ 214,625	$ 55,847	$ 6,685	$ 277,157	$ 274,194	-$ 2,962
1840	Underground Conduit	$ 8,530,811	$ 32,212	$ 8,498,599	$ 2,120,926	$ -	$ 2,120,926	$ 240,735	37.56	2.66%	51.67	1.94%	$ 226,267	$ 41,050	$ 2,330	$ 269,647	$ 260,822	-$ 8,825
1845	Underground Conductors & Devices	$ 13,805,642	$ 104,948	$ 13,700,694	$ 3,613,243	$ -	$ 3,613,243	$ 728,110	23.32	4.29%	33.33	3.00%	$ 587,508	$ 108,397	$ 10,922	$ 706,827	$ 688,687	-$ 18,140
1850	Line Transformers	$ 11,018,260	$ 30,817	$ 10,987,443	$ 4,192,152	$ -	$ 4,192,152	$1,273,360	26.28	3.81%	38.33	2.61%	$ 418,091	$ 109,360	$ 16,609	$ 544,061	$ 526,583	-$ 17,478
1855	Services (Overhead & Underground)	$ 1,293,039	$ -	$ 1,293,039	$ 755,455	$ -	$ 755,455	$ 66,821	20.13	4.97%	25.00	4.00%	$ 64,234	$ 30,218	$ 1,336	$ 95,789	$ 88,947	-$ 6,842
1860	Meters	$ 2,917,143	$ 191,133	$ 2,726,010	$ 412,515	$ -	$ 412,515	$ 192,748	7.62	13.12%	20.00	5.00%	$ 357,744	$ 20,626	$ 4,819	$ 383,189	$ 585,421	$ 202,233
1860	Meters (Smart Meters)	$ 4,351,098	$ -	$ 4,351,098	$ 392,975	$ -	$ 392,975	$ -	12.69	7.88%	20.00	5.00%	$ 342,876	$ 19,649	$ -	$ 362,525	$ -	-$ 362,525
1905	Land	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	50.00	2.00%	$ -	$ -	$ -	$ -	$ -	$ -
1910	Leasehold Improvements	$ -	$ -	$ -	$ 5,780	$ 51,184	-$ 45,404	$ -	-	0.00%	3.00	33.33%	$ -	-$ 15,135	$ -	-$ 15,135	$ 2,268	$ 17,403
1915	Office Furniture & Equipment (10 years)	$ 2,799	$ -	$ 2,799	$ 15,553	$ -	$ 15,553	$ 8,830	9.00	11.11%	10.00	10.00%	$ 311	$ 1,555	$ 441	$ 2,308	$ 3,109	$ 801
1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	10.00	10.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 90,579	$ 77,580	$ 12,999	$ 18,873	$ -	$ 18,873	$ 22,214	3.00	33.33%	4.00	25.00%	$ 4,333	$ 4,718	$ 2,777	$ 11,828	$ 10,811	-$ 1,017
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	4.00	25.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -	$ -	$ 4,637	$ 54,198	-$ 49,561	$ -	-	0.00%	4.00	25.00%	$ -	-$ 12,390	$ -	-$ 12,390	$ -	$ 12,390
1930	Transportation Equipment	$ 796,298	$ 75,645	$ 720,653	$ 1,572,678	$ -	$ 1,572,678	$ 321,562	8.82	11.34%	12.25	8.16%	$ 81,729	$ 128,382	$ 13,125	$ 223,236	$ 236,493	$ 13,257
1935	Stores Equipment	$ -	$ -	$ -	$ 2,851	$ -	$ 2,851	$ -	-	0.00%	10.00	10.00%	$ -	$ 285	$ -	$ 285	$ 531	$ 245
1940	Tools, Shop & Garage Equipment	$ 70,317	$ 34,077	$ 36,240	$ 112,144	$ -	$ 112,144	$ 75,844	10.00	10.00%	10.00	10.00%	$ 3,624	$ 11,214	$ 3,792	$ 18,631	$ 21,106	$ 2,475
1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ 5,274	$ -	$ 5,274	$ 8,625	-	0.00%	10.00	10.00%	$ -	$ 527	$ 431	$ 959	$ 1,243	$ 284
1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ -	$ -	$ -	$ 14,094	$ -	$ 14,094	$ -	-	0.00%	5.00	20.00%	$ -	$ 2,819	$ -	$ 2,819	$ 5,208	$ 2,389
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	5.00	20.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1970	Load Management Controls Customer Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 500,578	$ -	$ 500,578	$ 807,143	$ -	$ 807,143	$ 29,540	15.00	6.67%	15.00	6.67%	$ 33,372	$ 53,810	$ 985	$ 88,166	$ 79,592	-$ 8,575
1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2040	Plant Held for Future use	-$ 0	-$ 0	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2055	Work in Progress	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants	-$ 3,594,055	$ -	-$ 3,594,055	-$ 2,726,049	$ -	-$ 2,726,049	-$ 718,146	39.73	2.52%	45.00	2.22%	-$ 90,468	-$ 60,579	-$ 7,979	-$ 159,026	-$ 166,852	-$ 7,826
	Total	**$ 63,687,030**	**$ 855,659**	**$ 62,831,371**	**$ 20,077,969**	**$ 293,628**	**$ 19,784,341**	**$ 3,790,153**					**$ 2,851,475**	**$ 938,733**	**$ 65,704**	**$ 3,855,912**	**$ 3,352,647**	**-$ 503,266**

2019	MIFRS	Book Values							Service Lives				Depreciation Expense					
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)[1]	Less Fully Depreciated[7]	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)	$ 310,513	$ -	$ 310,513	$ 1,947,645	$ 292,183	$ 1,655,463	$2,164,364	3.27	30.58%	5.00	20.00%	$ 94,958	$ 331,093	$ 216,436	$ 642,487	$ 340,729	-$ 301,758
1612	Land Rights (Formally known as Account 1906)	$ 81,274	$ -	$ 81,274	$ 12,725	$ 12,725	$ -	$ -	49.00	2.04%	-	0.00%	$ 1,659	$ -	$ -	$ 1,659	$ -	-$ 1,659
1805	Land	$ 181,961	$ 181,961	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1806	Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ 2,017	$ 2,017
1808	Buildings	$ 969,200	$ -	$ 969,200	$ 3,405	$ -	$ 3,405	$ -	35.45	2.82%	30.00	3.33%	$ 27,340	$ 114	$ -	$ 27,453	$ 27,078	-$ 375
1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ 3,614,381	$ -	$ 3,614,381	$ 731,340	$ -	$ 731,340	$ -	33.32	3.00%	36.67	2.73%	$ 108,475	$ 19,946	$ -	$ 128,420	$ 120,592	-$ 7,829
1820	Distribution Station Equipment <50 kV	$ 44,402	$ -	$ 44,402	$ 5,318	$ -	$ 5,318	$ -	8.63	11.59%	-	0.00%	$ 5,145	$ -	$ -	$ 5,145	$ 209	-$ 4,936
1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 10,525,576	$ 127,286	$ 10,398,290	$ 4,551,661	$ -	$ 4,551,661	$ 952,802	28.13	3.55%	55.00	1.82%	$ 369,651	$ 82,757	$ 8,662	$ 461,071	$ 421,265	-$ 39,806
1835	Overhead Conductors & Devices	$ 8,177,214	$ -	$ 8,177,214	$ 3,045,540	$ -	$ 3,045,540	$ 762,639	38.10	2.62%	44.00	2.27%	$ 214,625	$ 69,217	$ 8,666	$ 292,508	$ 292,605	$ 97
1840	Underground Conduit	$ 8,530,811	$ 45,402	$ 8,485,409	$ 2,361,661	$ -	$ 2,361,661	$ 863,031	37.56	2.66%	51.67	1.94%	$ 225,916	$ 45,710	$ 8,352	$ 279,978	$ 270,362	-$ 9,616
1845	Underground Conductors & Devices	$ 13,805,642	$ 131,841	$ 13,673,801	$ 4,341,353	$ -	$ 4,341,353	$2,003,673	23.32	4.29%	33.33	3.00%	$ 586,355	$ 130,241	$ 30,055	$ 746,651	$ 722,644	-$ 24,007
1850	Line Transformers	$ 11,018,260	$ 39,100	$ 10,979,161	$ 5,465,512	$ -	$ 5,465,512	$1,400,907	26.28	3.81%	38.33	2.61%	$ 417,776	$ 142,579	$ 18,273	$ 578,628	$ 542,168	-$ 36,459
1855	Services (Overhead & Underground)	$ 1,293,039	$ -	$ 1,293,039	$ 822,276	$ -	$ 822,276	$ 67,322	20.13	4.97%	25.00	4.00%	$ 64,234	$ 32,891	$ 1,346	$ 98,472	$ 91,630	-$ 6,842
1860	Meters	$ 2,917,143	$ 244,904	$ 2,672,239	$ 605,263	$ -	$ 605,263	$ 373,493	7.62	13.12%	20.00	5.00%	$ 350,688	$ 30,263	$ 9,337	$ 390,288	$ 592,566	$ 202,278
1860	Meters (Smart Meters)	$ 4,351,098	$ -	$ 4,351,098	$ 392,975	$ -	$ 392,975	$ -	12.69	7.88%	20.00	5.00%	$ 342,876	$ 19,649	$ -	$ 362,525	$ -	-$ 362,525
1905	Land	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	50.00	2.00%	$ -	$ -	$ -	$ -	$ -	$ -
1910	Leasehold Improvements	$ -	$ -	$ -	$ 5,780	$ 51,994	-$ 46,214	$ -	-	0.00%	3.00	33.33%	$ -	-$ 15,405	$ -	-$ 15,405	$ 134	$ 15,539
1915	Office Furniture & Equipment (10 years)	$ 2,799	$ -	$ 2,799	$ 24,383	$ -	$ 24,383	$ -	9.00	11.11%	10.00	10.00%	$ 311	$ 2,438	$ -	$ 2,749	$ 3,551	$ 801
1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	10.00	10.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 90,579	$ 77,580	$ 12,999	$ 41,087	$ -	$ 41,087	$ 21,442	3.00	33.33%	4.00	25.00%	$ 4,333	$ 10,272	$ 2,680	$ 17,285	$ 13,608	-$ 3,677
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	4.00	25.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -	$ -	$ 4,637	$ 63,664	-$ 59,026	$ -	-	0.00%	4.00	25.00%	$ -	-$ 14,757	$ -	-$ 14,757	$ -	$ 14,757
1930	Transportation Equipment	$ 796,298	$ 92,751	$ 703,547	$ 1,894,240	$ -	$ 1,894,240	$ 349,071	8.82	11.34%	12.25	8.16%	$ 79,789	$ 154,632	$ 14,248	$ 248,669	$ 244,701	-$ 3,968
1935	Stores Equipment	$ -	$ -	$ -	$ 2,851	$ -	$ 2,851	$ -	-	0.00%	10.00	10.00%	$ -	$ 285	$ -	$ 285	$ 531	$ 245
1940	Tools, Shop & Garage Equipment	$ 70,317	$ 55,551	$ 14,766	$ 187,988	$ -	$ 187,988	$ 22,482	10.00	10.00%	10.00	10.00%	$ 1,477	$ 18,799	$ 1,124	$ 21,400	$ 23,656	$ 2,257
1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ 13,899	$ -	$ 13,899	$ -	-	0.00%	10.00	10.00%	$ -	$ 1,390	$ -	$ 1,390	$ 1,674	$ 284
1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ -	$ -	$ -	$ 14,094	$ 21,508	-$ 7,413	$ -	-	0.00%	5.00	20.00%	$ -	-$ 1,483	$ -	-$ 1,483	$ 3,036	$ 4,519
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	5.00	20.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1970	Load Management Controls Customer Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 500,578	$ -	$ 500,578	$ 836,683	$ -	$ 836,683	$ 265,444	15.00	6.67%	15.00	6.67%	$ 33,372	$ 55,779	$ 8,848	$ 97,999	$ 89,424	-$ 8,574
1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2040	Plant Held for Future use	-$ 0	-$ 0	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2055	Work in Progress	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants	-$ 3,594,055	$ -	-$ 3,594,055	-$ 3,444,195	$ -	-$ 3,444,195	-$1,773,026	39.73	2.52%	45.00	2.22%	-$ 90,468	-$ 76,538	-$ 19,700	-$ 186,706	-$ 197,266	-$ 10,560
	Total	**$ 63,687,030**	**$ 996,375**	**$ 62,690,654**	**$ 23,868,122**	**$ 442,073**	**$ 23,426,049**	**$ 7,473,644**					**$ 2,838,512**	**$ 1,039,870**	**$ 308,328**	**$ 4,186,710**	**$ 3,606,912**	**-$ 579,798**

2020	MIFRS	Book Values							Service Lives				Depreciation Expense					
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)[1]	Less Fully Depreciated[7]	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)	$ 310,513	$ -	$ 310,513	$ 4,112,010	$ 405,108	$ 3,706,902	$ 103,374	3.27	30.58%	5.00	20.00%	$ 94,958	$ 741,380	$ 10,337	$ 846,676	$ 219,915	-$ 626,761
1612	Land Rights (Formally known as Account 1906)	$ 81,274	$ -	$ 81,274	$ 12,725	$ 12,725	$ -	$ -	49.00	2.04%	-	0.00%	$ 1,659	$ -	$ -	$ 1,659	$ -	-$ 1,659
1805	Land	$ 181,961	$ 181,961	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1806	Land Rights	$ -	$ -	$ -	$ -	$ 29,280	-$ 29,280	$ 29,280	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ 2,023	$ 2,023
1808	Buildings	$ 969,200	$ -	$ 969,200	$ 3,405	$ -	$ 3,405	$ -	35.45	2.82%	30.00	3.33%	$ 27,340	$ 114	$ -	$ 27,453	$ 27,153	-$ 301
1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ 3,614,381	$ -	$ 3,614,381	$ 731,340	$ -	$ 731,340	$ -	33.32	3.00%	36.67	2.73%	$ 108,475	$ 19,946	$ -	$ 128,420	$ 120,922	-$ 7,498
1820	Distribution Station Equipment <50 kV	$ 44,402	$ -	$ 44,402	$ 5,318	$ -	$ 5,318	$ -	8.63	11.59%	-	0.00%	$ 5,145	$ -	$ -	$ 5,145	$ 209	-$ 4,936
1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 10,525,576	$ 127,286	$ 10,398,290	$ 5,504,463	$ -	$ 5,504,463	$ 710,783	28.13	3.55%	55.00	1.82%	$ 369,651	$ 100,081	$ 6,462	$ 476,194	$ 442,959	-$ 33,235
1835	Overhead Conductors & Devices	$ 8,177,214	$ -	$ 8,177,214	$ 3,808,179	$ -	$ 3,808,179	$1,266,067	38.10	2.62%	44.00	2.27%	$ 214,625	$ 86,550	$ 14,387	$ 315,562	$ 314,326	-$ 1,236
1840	Underground Conduit	$ 8,530,811	$ 57,915	$ 8,472,896	$ 3,224,691	$ -	$ 3,224,691	$ 155,141	37.56	2.66%	51.67	1.94%	$ 225,583	$ 62,413	$ 1,501	$ 289,498	$ 277,492	-$ 12,006
1845	Underground Conductors & Devices	$ 13,805,642	$ 161,205	$ 13,644,437	$ 6,345,026	$ -	$ 6,345,026	$1,647,128	23.32	4.29%	33.33	3.00%	$ 585,096	$ 190,351	$ 24,707	$ 800,154	$ 766,431	-$ 33,722
1850	Line Transformers	$ 11,018,260	$ 61,802	$ 10,956,458	$ 6,866,418	$ -	$ 6,866,418	$ 709,014	26.28	3.81%	38.33	2.61%	$ 416,912	$ 179,124	$ 9,248	$ 605,284	$ 554,200	-$ 51,084
1855	Services (Overhead & Underground)	$ 1,293,039	$ -	$ 1,293,039	$ 889,598	$ -	$ 889,598	$ 146,120	20.13	4.97%	25.00	4.00%	$ 64,234	$ 35,584	$ 2,922	$ 102,741	$ 96,135	-$ 6,606
1860	Meters	$ 2,917,143	$ 300,064	$ 2,617,079	$ 978,756	$ -	$ 978,756	$ 175,917	7.62	13.12%	20.00	5.00%	$ 343,449	$ 48,938	$ 4,398	$ 396,784	$ 597,167	$ 200,382
1860	Meters (Smart Meters)	$ 4,351,098	$ -	$ 4,351,098	$ 392,975	$ -	$ 392,975	$ -	12.69	7.88%	20.00	5.00%	$ 342,876	$ 19,649	$ -	$ 362,525	$ -	-$ 362,525
1905	Land	$ -	$ -	$ -	$ -	$ 1,841,669	-$ 1,841,669	$1,841,669	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures	$ -	$ -	$ -	$ -	$ -	$ -	#########	-	0.00%	50.00	2.00%	$ -	$ -	$ 102,508	$ 102,508	$ 139,403	$ 36,895
1910	Leasehold Improvements	$ -	$ -	$ -	$ 5,780	$ 51,994	-$ 46,214	$ -	-	0.00%	3.00	33.33%	$ -	-$ 15,405	$ -	-$ 15,405	$ -	$ 15,405
1915	Office Furniture & Equipment (10 years)	$ 2,799	$ -	$ 2,799	$ 24,383	$ -	$ 24,383	$ 53,621	9.00	11.11%	10.00	10.00%	$ 311	$ 2,438	$ 2,681	$ 5,430	$ 3,679	-$ 1,751
1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	10.00	10.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 90,579	$ 77,580	$ 12,999	$ 62,529	$ -	$ 62,529	$ 106,193	3.00	33.33%	4.00	25.00%	$ 4,333	$ 15,632	$ 13,274	$ 33,239	$ 27,868	-$ 5,371
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	4.00	25.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -	$ -	$ 4,637	$ 63,664	-$ 59,026	$ -	-	0.00%	4.00	25.00%	$ -	-$ 14,757	$ -	-$ 14,757	$ -	$ 14,757
1930	Transportation Equipment	$ 796,298	$ 308,945	$ 487,353	$ 2,243,311	$ -	$ 2,243,311	$ 22,225	8.82	11.34%	12.25	8.16%	$ 55,271	$ 183,127	$ 907	$ 239,305	$ 244,814	$ 5,509
1935	Stores Equipment	$ -	$ -	$ -	$ 2,851	$ -	$ 2,851	$ 45,720	-	0.00%	10.00	10.00%	$ -	$ 285	$ 2,286	$ 2,571	$ 2,482	-$ 89
1940	Tools, Shop & Garage Equipment	$ 70,317	$ 65,883	$ 4,434	$ 210,470	$ -	$ 210,470	$ 15,869	10.00	10.00%	10.00	10.00%	$ 443	$ 21,047	$ 793	$ 22,284	$ 23,545	$ 1,261
1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ 13,899	$ -	$ 13,899	$ -	-	0.00%	10.00	10.00%	$ -	$ 1,390	$ -	$ 1,390	$ 1,676	$ 286
1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ -	$ -	$ -	$ 14,094	$ 21,508	-$ 7,413	$ 442,773	-	0.00%	5.00	20.00%	$ -	-$ 1,483	$ 44,277	$ 42,795	$ 20,961	-$ 21,834
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	5.00	20.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1970	Load Management Controls Customer Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 500,578	$ 21,220	$ 479,358	$ 1,102,126	$ -	$ 1,102,126	$ 66,063	15.00	6.67%	15.00	6.67%	$ 31,957	$ 73,475	$ 2,202	$ 107,634	$ 99,368	-$ 8,267
1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2040	Plant Held for Future use	-$ 0	-$ 0	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2055	Work in Progress	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants	-$ 3,594,055	$ -	-$ 3,594,055	-$ 5,217,222	$ -	-$ 5,217,222	-$ 464,183	39.73	2.52%	45.00	2.22%	-$ 90,468	-$ 115,938	-$ 5,158	-$ 211,564	-$ 222,805	-$ 11,241
	Total	**$ 63,687,030**	**$ 1,363,861**	**$ 62,323,169**	**$ 31,341,766**	**$ 2,425,948**	**$ 28,915,818**	**$ 17,323,604**					**$ 2,801,850**	**$ 1,633,942**	**$ 237,735**	**$ 4,673,527**	**$ 3,759,922**	**-$ 913,605**

2021	MIFRS	Book Values							Service Lives				Depreciation Expense					
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)[1]	Less Fully Depreciated[7]	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)	$ 310,513	$ -	$ 310,513	$ 4,215,383	$ 1,397,396	$ 2,817,987	$ 84,138	3.27	30.58%	5.00	20.00%	$ 94,958	$ 563,597	$ 8,414	$ 666,969	$ 375,516	-$ 291,454
1612	Land Rights (Formally known as Account 1906)	$ 81,274	$ -	$ 81,274	$ 12,725	$ 12,725	$ -	$ -	49.00	2.04%	-	0.00%	$ 1,659	$ -	$ -	$ 1,659	$ -	-$ 1,659
1805	Land	$ 181,961	$ 181,961	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1806	Land Rights	$ -	$ -	$ -	$ 29,280	$ 29,280	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ 1,964	$ 1,964
1808	Buildings	$ 969,200	$ -	$ 969,200	$ 3,405	$ -	$ 3,405	$ -	35.45	2.82%	30.00	3.33%	$ 27,340	$ 114	$ -	$ 27,453	$ 20,572	-$ 6,882
1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ 3,614,381	$ -	$ 3,614,381	$ 731,340	$ -	$ 731,340	$ 10,198	33.32	3.00%	36.67	2.73%	$ 108,475	$ 19,946	$ 139	$ 128,560	$ 101,747	-$ 26,812
1820	Distribution Station Equipment <50 kV	$ 44,402	$ -	$ 44,402	$ 5,318	$ -	$ 5,318	$ -	8.63	11.59%	-	0.00%	$ 5,145	$ -	$ -	$ 5,145	$ 652	-$ 4,493
1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 10,525,576	$ 127,890	$ 10,397,686	$ 6,215,246	$ -	$ 6,215,246	$ 501,943	28.13	3.55%	55.00	1.82%	$ 369,630	$ 113,004	$ 4,563	$ 487,197	$ 350,869	-$ 136,329
1835	Overhead Conductors & Devices	$ 8,177,214	$ 459	$ 8,176,755	$ 5,074,246	$ -	$ 5,074,246	$ 2,161,963	38.10	2.62%	44.00	2.27%	$ 214,613	$ 115,324	$ 24,568	$ 354,505	$ 327,358	-$ 27,147
1840	Underground Conduit	$ 8,530,811	$ 74,487	$ 8,456,324	$ 3,379,832	$ -	$ 3,379,832	$ 178,037	37.56	2.66%	51.67	1.94%	$ 225,142	$ 65,416	$ 1,723	$ 292,281	$ 252,896	-$ 39,385
1845	Underground Conductors & Devices	$ 13,805,642	$ 272,392	$ 13,533,250	$ 7,992,153	$ -	$ 7,992,153	$ 3,697,847	23.32	4.29%	33.33	3.00%	$ 580,328	$ 239,765	$ 55,468	$ 875,560	$ 701,018	-$ 174,543
1850	Line Transformers	$ 11,018,260	$ 87,664	$ 10,930,596	$ 7,575,433	$ -	$ 7,575,433	$ 1,027,822	26.28	3.81%	38.33	2.61%	$ 415,928	$ 197,620	$ 13,406	$ 626,955	$ 462,783	-$ 164,172
1855	Services (Overhead & Underground)	$ 1,293,039	$ -	$ 1,293,039	$ 1,035,718	$ -	$ 1,035,718	$ 237,187	20.13	4.97%	25.00	4.00%	$ 64,234	$ 41,429	$ 4,744	$ 110,407	$ 97,743	-$ 12,664
1860	Meters	$ 2,917,143	$ 347,096	$ 2,570,047	$ 1,154,673	$ -	$ 1,154,673	$ 190,258	7.62	13.12%	20.00	5.00%	$ 337,277	$ 57,734	$ 4,756	$ 399,767	$ 481,046	$ 81,279
1860	Meters (Smart Meters)	$ 4,351,098	$ -	$ 4,351,098	$ 392,975	$ -	$ 392,975	$ -	12.69	7.88%	20.00	5.00%	$ 342,876	$ 19,649	$ -	$ 362,525	$ -	-$ 362,525
1905	Land	$ -	$ -	$ -	$ 1,841,669	$ 1,841,669	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures	$ -	$ -	$ -	$ 10,250,833	$ -	$ 10,250,833	$ 2,137,583	-	0.00%	50.00	2.00%	$ -	$ 205,017	$ 21,376	$ 226,392	$ 303,328	$ 76,935
1910	Leasehold Improvements	$ -	$ -	$ -	$ 5,780	$ 51,994	-$ 46,214	$ -	-	0.00%	3.00	33.33%	$ -	-$ 15,405	$ -	-$ 15,405	$ -	$ 15,405
1915	Office Furniture & Equipment (10 years)	$ 2,799	$ -	$ 2,799	$ 78,004	$ -	$ 78,004	$ -	9.00	11.11%	10.00	10.00%	$ 311	$ 7,800	$ -	$ 8,111	$ 90,651	$ 82,540
1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	10.00	10.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 90,579	$ 77,580	$ 12,999	$ 168,722	$ 18,873	$ 149,849	$ 57,200	3.00	33.33%	4.00	25.00%	$ 4,333	$ 37,462	$ 7,150	$ 48,945	$ 22,553	-$ 26,392
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	4.00	25.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -	$ -	$ 4,637	$ 63,664	-$ 59,026	$ -	-	0.00%	4.00	25.00%	$ -	-$ 14,757	$ -	-$ 14,757	$ -	$ 14,757
1930	Transportation Equipment	$ 796,298	$ 308,945	$ 487,353	$ 2,265,536	$ 176,849	$ 2,088,687	$ 720,000	8.82	11.34%	12.25	8.16%	$ 55,271	$ 170,505	$ 29,388	$ 255,163	$ 224,789	-$ 30,375
1935	Stores Equipment	$ -	$ -	$ -	$ 48,571	$ -	$ 48,571	$ -	-	0.00%	10.00	10.00%	$ -	$ 4,857	$ -	$ 4,857	$ 4,393	-$ 464
1940	Tools, Shop & Garage Equipment	$ 70,317	$ 66,987	$ 3,330	$ 226,339	$ -	$ 226,339	$ 30,600	10.00	10.00%	10.00	10.00%	$ 333	$ 22,634	$ 1,530	$ 24,497	$ 23,006	-$ 1,491
1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ 13,899	$ -	$ 13,899	$ -	-	0.00%	10.00	10.00%	$ -	$ 1,390	$ -	$ 1,390	$ 1,674	$ 284
1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ -	$ -	$ -	$ 456,867	$ 26,003	$ 430,864	$ -	-	0.00%	5.00	20.00%	$ -	$ 86,173	$ -	$ 86,173	$ 141,191	$ 55,018
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	5.00	20.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1970	Load Management Controls Customer Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 500,578	$ 21,220	$ 479,358	$ 1,168,189	$ -	$ 1,168,189	$ 274,389	15.00	6.67%	15.00	6.67%	$ 31,957	$ 77,879	$ 9,146	$ 118,983	$ 111,065	-$ 7,918
1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2040	Plant Held for Future use	-$ 0	-$ 0	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2055	Work in Progress	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants	-$ 3,594,055	$ -	-$ 3,594,055	-$ 5,681,404	$ -	-$ 5,681,404	-$ 2,251,303	39.73	2.52%	45.00	2.22%	-$ 90,468	-$ 126,253	-$ 25,014	-$ 241,736	-$ 189,364	$ 52,372
	Total	**$ 63,687,030**	**$ 1,566,680**	**$ 62,120,350**	**$ 48,665,370**	**$ 3,618,454**	**$ 45,046,916**	**$ 9,057,864**					**$ 2,789,341**	**$ 1,890,899**	**$ 161,356**	**$ 4,841,597**	**$ 3,907,449**	**-$ 934,147**

2022	MIFRS	Book Values							Service Lives				Depreciation Expense					
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1) [1]	Less Fully Depreciated [7]	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)	$ 310,513	$ -	$ 310,513	$ 4,299,522	$ 1,540,556	$ 2,758,965	$1,041,241	3.27	30.58%	5.00	20.00%	$ 94,958	$ 551,793	$ 104,124	$ 750,875	$ 449,304	-$ 301,571
1612	Land Rights (Formally known as Account 1906)	$ 81,274	$ -	$ 81,274	$ 12,725	$ 12,725	$ -	$ -	49.00	2.04%	-	0.00%	$ 1,659	$ -	$ -	$ 1,659	$ -	-$ 1,659
1805	Land	$ 181,961	$ 181,961	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1806	Land Rights	$ -	$ -	$ -	$ 29,280	$ 29,280	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ 1,964	$ 1,964
1808	Buildings	$ 969,200	$ -	$ 969,200	$ 3,405	$ -	$ 3,405	$ -	35.45	2.82%	30.00	3.33%	$ 27,340	$ 114	$ -	$ 27,453	$ 20,572	-$ 6,882
1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ 3,614,381	$ -	$ 3,614,381	$ 741,538	$ -	$ 741,538	$ 11,699	33.32	3.00%	36.67	2.73%	$ 108,475	$ 20,224	$ 160	$ 128,858	$ 102,198	-$ 26,660
1820	Distribution Station Equipment <50 kV	$ 44,402	$ -	$ 44,402	$ 5,318	$ -	$ 5,318	$ -	8.63	11.59%	-	0.00%	$ 5,145	$ -	$ -	$ 5,145	$ 652	-$ 4,493
1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 10,525,576	$ 131,677	$ 10,393,899	$ 6,717,189	$ -	$ 6,717,189	$ 741,800	28.13	3.55%	55.00	1.82%	$ 369,495	$ 122,131	$ 6,744	$ 498,370	$ 366,759	-$ 131,611
1835	Overhead Conductors & Devices	$ 8,177,214	$ 2,386	$ 8,174,828	$ 7,236,209	$ -	$ 7,236,209	$1,820,428	38.10	2.62%	44.00	2.27%	$ 214,562	$ 164,459	$ 20,687	$ 399,708	$ 420,456	$ 20,748
1840	Underground Conduit	$ 8,530,811	$ 82,942	$ 8,447,869	$ 3,557,869	$ -	$ 3,557,869	$ 183,131	37.56	2.66%	51.67	1.94%	$ 224,917	$ 68,862	$ 1,772	$ 295,551	$ 257,999	-$ 37,552
1845	Underground Conductors & Devices	$ 13,805,642	$ 430,252	$ 13,375,390	$ 11,690,001	$ -	$ 11,690,001	$4,225,617	23.32	4.29%	33.33	3.00%	$ 573,559	$ 350,700	$ 63,384	$ 987,643	$ 815,908	-$ 171,735
1850	Line Transformers	$ 11,018,260	$ 111,167	$ 10,907,093	$ 8,603,255	$ -	$ 8,603,255	$1,068,485	26.28	3.81%	38.33	2.61%	$ 415,034	$ 224,433	$ 13,937	$ 653,403	$ 477,377	-$ 176,027
1855	Services (Overhead & Underground)	$ 1,293,039	$ -	$ 1,293,039	$ 1,272,905	$ -	$ 1,272,905	$ 542,655	20.13	4.97%	25.00	4.00%	$ 64,234	$ 50,916	$ 10,853	$ 126,004	$ 111,157	-$ 14,846
1860	Meters	$ 2,917,143	$ 417,045	$ 2,500,098	$ 1,344,931	$ -	$ 1,344,931	$ 271,197	7.62	13.12%	20.00	5.00%	$ 328,097	$ 67,247	$ 6,780	$ 402,123	$ 492,015	$ 89,892
1860	Meters (Smart Meters)	$ 4,351,098	$ -	$ 4,351,098	$ 392,975	$ -	$ 392,975	$ -	12.69	7.88%	20.00	5.00%	$ 342,876	$ 19,649	$ -	$ 362,525	$ -	-$ 362,525
1905	Land	$ -	$ -	$ -	$ 1,841,669	$ 1,841,669	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures	$ -	$ -	$ -	$ 12,388,417	$ -	$ 12,388,417	$ 53,780	-	0.00%	50.00	2.00%	$ -	$ 247,768	$ 538	$ 248,306	$ 327,850	$ 79,544
1910	Leasehold Improvements	$ -	$ -	$ -	$ 5,780	$ 51,994	-$ 46,214	$ -	-	0.00%	3.00	33.33%	$ -	-$ 15,405	$ -	-$ 15,405	$ -	$ 15,405
1915	Office Furniture & Equipment (10 years)	$ 2,799	$ 2,799	$ -	$ 78,004	$ -	$ 78,004	$ -	9.00	11.11%	10.00	10.00%	$ -	$ 7,800	$ -	$ 7,800	$ 102,818	$ 95,017
1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	10.00	10.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 90,579	$ 77,580	$ 12,999	$ 225,922	$ 41,087	$ 184,835	$ 40,775	3.00	33.33%	4.00	25.00%	$ 4,333	$ 46,209	$ 5,097	$ 55,639	$ 30,226	-$ 25,413
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	4.00	25.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -	$ -	$ 4,637	$ 63,664	-$ 59,026	$ -	-	0.00%	4.00	25.00%	$ -	-$ 14,757	$ -	-$ 14,757	$ -	$ 14,757
1930	Transportation Equipment	$ 796,298	$ 572,708	$ 223,590	$ 2,985,536	$ 176,849	$ 2,808,687	$ 380,000	8.82	11.34%	12.25	8.16%	$ 25,357	$ 229,281	$ 15,510	$ 270,148	$ 268,311	-$ 1,837
1935	Stores Equipment	$ -	$ -	$ -	$ 48,571	$ -	$ 48,571	$ -	-	0.00%	10.00	10.00%	$ -	$ 4,857	$ -	$ 4,857	$ 3,900	-$ 957
1940	Tools, Shop & Garage Equipment	$ 70,317	$ 70,317	$ 0	$ 256,939	$ -	$ 256,939	$ 31,212	10.00	10.00%	10.00	10.00%	$ 0	$ 25,694	$ 1,561	$ 27,254	$ 24,021	-$ 3,233
1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ 13,899	$ -	$ 13,899	$ -	-	0.00%	10.00	10.00%	$ -	$ 1,390	$ -	$ 1,390	$ 1,674	$ 284
1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ -	$ -	$ -	$ 456,867	$ 26,003	$ 430,864	$ -	-	0.00%	5.00	20.00%	$ -	$ 86,173	$ -	$ 86,173	$ 141,191	$ 55,018
1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	5.00	20.00%	$ -	$ -	$ -	$ -	$ -	$ -
1960	Miscellaneous Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1970	Load Management Controls Customer Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1975	Load Management Controls Utility Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1980	System Supervisor Equipment	$ 500,578	$ 60,640	$ 439,938	$ 1,442,578	$ -	$ 1,442,578	$ 237,702	15.00	6.67%	15.00	6.67%	$ 29,329	$ 96,172	$ 7,923	$ 133,424	$ 118,089	-$ 15,335
1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2040	Plant Held for Future use	-$ 0	-$ 0	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
2055	Work in Progress	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants	-$ 3,594,055	$ -	-$ 3,594,055	-$ 7,932,707	$ -	-$ 7,932,707	-$2,505,130	39.73	2.52%	45.00	2.22%	-$ 90,468	-$ 176,282	-$ 27,835	-$ 294,585	-$ 246,775	$ 47,810
	Total	**$ 63,687,030**	**$ 2,141,474**	**$ 61,545,556**	**$ 57,723,234**	**$ 3,783,827**	**$ 53,939,407**	**$ 8,144,592**					**$ 2,738,902**	**$ 2,179,426**	**$ 231,234**	**$ 5,149,563**	**$ 4,287,665**	**-$ 861,898**

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	**2018 Historical Year**	**2019 Historical Year**	**2020 Historical Year**	**2021 Bridge Year**	**2022 Test Year**
Fleet	$ 550,870	$ 480,491	$ 486,582	$ 445,703	$ 476,218
Direct Labour - Operations/Engineering	$ 2,956,705	$ 2,831,357	$ 2,958,804	$ 3,194,084	$ 3,552,694
Direct Labour - Billing/Customer Service	$ 1,388,729	$ 1,239,638	$ 1,619,541	$ 1,640,683	$ 1,623,659
Direct Labour - Admin	$ 2,252,078	$ 1,959,893	$ 2,229,582	$ 2,571,988	$ 2,601,479
Distribution Operations and Maintenance	$ 851,107	$ 1,467,554	$ 1,348,005	$ 1,255,224	$ 1,247,455
Billing and Collecting	$ 2,071,260	$ 2,278,652	$ 2,182,833	$ 2,287,665	$ 2,215,769
Community Relations	$ 81,117	$ 65,679	$ 53,416	$ 141,540	$ 122,232
Administrative and General	$ 2,113,866	$ 2,260,967	$ 2,572,365	$ 3,481,524	$ 3,719,266
Total OM&A Before Capitalization (B)	$ 12,265,733	$ 12,584,231	$ 13,451,130	$ 15,018,411	$ 15,558,772

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	**2018 Historical Year**	**2019 Historical Year**	**2020 Historical Year**	**2021 Bridge Year**	**2022 Test Year**	**Directly Attributable? (Yes/No)**	**Explanation for Change in Overhead Capitalized**
Employee Labour and Benefits	$ 1,235,556	$ 1,337,065	$ 1,081,286	$ 1,291,411	$ 1,478,445	Y	Directly attributable to total labour costs charged to capital
Fleet/Truck Time	$ 259,525	$ 235,419	$ 253,685	$ 260,392	$ 271,687	Y	Directly attributable to total fleet costs charged to capital
Capitalized Interest		$ 119,212	$ 202,469			Y	Directly attributable to the interest on the building loan during the time it took to get the building into service
Total Capitalized OM&A (A)	$ 1,495,082	$ 1,691,696	$ 1,537,440	$ 1,551,803	$ 1,750,132		

% of Capitalized OM&A (=A/B)	12%	13%	11%	10%	11%		

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TO BE UPDATED AT DRAFT RATE ORDER STAGE

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

Enter the details of the Renewable Generation Connection projects as described in the appropriate section of the Filing Requirements.
All costs entered on this page will be transferred to the appropriate cells in the appendices that follow.

For Part A, Renewable Enabling Improvements (REI), these amounts will be transferred to Appendix 2 - FB
For Part B, Expansions, these amounts will be transferred to Appendix 2 - FC

If there are more than **five** projects proposed to be in-service in a certain year, please amend the tables below and ensure that the formulae for the Total Amounts in any given rate year are updated.
Based on the current methodology and allocation, amounts allocated represent 6% for REI Connection Investments and 17% for Expansion Investments. (EB-2009-0349, 6-10-2010, p. 15, note 9)

Ensure that OM&A costs below are not included in Recoverable OM&A (App. 2-JA)

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

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

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

Part A

REI Investments (Direct Benefit at 6%)	Test Year 2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Project 1										
Name: REI Connection Project										
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Project 2										
Name: REI Connection Project										
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Project 3										
Name: REI Connection Project										
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Project 4										
Name: REI Connection Project										
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Project 5										
Name: REI Connection Project										
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Capital Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Incremental OM&A (Start-Up)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Incremental OM&A (Ongoing)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Part B

Expansion Investments (Direct Benefit at 17%)	Test Year 2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Project 1										
Name: Expansion Connection Project										
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Project 2										
Name: Expansion Connection Project										
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Project 3										
Name: Expansion Connection Project										
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Project 4										
Name: Expansion Connection Project										
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Project 5										
Name: Expansion Connection Project										
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Capital Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Incremental OM&A (Start-Up)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Incremental OM&A (Ongoing)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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Appendix 2-FB

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

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

			2017			2018			2019			2020			2021			Test Year 2022			
			Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total
Net Fixed Assets (average)			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Incremental OM&A (on-going, N/A for Provincial Recovery)			$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0
Incremental OM&A (start-up, applicable for Provincial Recovery)			$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0
Rebasing Year vs. Test Year	**2017**	**2022**																			
Allowance for Working Capital (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Rate Base				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Rebasing Year vs. Test Year	**2017**	**2022**																			
Deemed ST Debt	4.00%	4.00%		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Deemed LT Debt	56.00%	56.00%		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Deemed Equity	40.00%	40.00%		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
ST Interest (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
LT Interest (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Return on Equity (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Cost of Capital Total				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
OM&A				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Amortization			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grossed-up PILs				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Revenue Requirement				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Provincial Rate Protection					$ -			$ -			$ -			$ -			$ -			$ -	
Monthly Amount Paid by IESO					$ -			$ -			$ -			$ -			$ -			$ -	

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

PILs Calculation

			2017		2018		2019		2020		2021		Test Year 2022	
Income Tax			Direct Benefit	Provincial	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			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	2017	**2022**												
Tax Rate (to be entered)			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Income Taxes Payable			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Gross Up														
Income Taxes Payable			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grossed Up PILs			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

		Test Year										
Net Fixed Assets	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Enter applicable amortization in years: 40											
Opening Gross Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Gross Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Opening Accumulated Amortization		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Current Year Amortization (before additions)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions Amortization (half year)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Accumulated Amortization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Opening Net Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Net Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Average Net Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

		Test Year										
UCC for PILs Calculation	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2023		2024			2025			2026			2027		
Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial
6%	94%	Total	6%	94%	Total	6%	94%	Total	6%	94%	Total	6%	94%
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -
$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	$ -			$ -			$ -			$ -			$ -
	$ -			$ -			$ -			$ -			$ -

2023		2024			2025			2026			2027	
Direct Benefit	Provincial	Direct Benefit	Provincial	Total	Direct Benefit	Provincial	Total	Direct Benefit	Provincial	Total	Direct Benefit	Provincial
$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
0.00%	0.00%	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -

TO BE UPDATED AT DRAFT RATE ORDER STAGE

File Number: 0
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Appendix 2-FC

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

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

			2017			2018			2019			2020			2021			
			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	2017	2022																
Allowance for Working Capital (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Rate Base				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
	2017	2022																
Deemed ST Debt	4.00%	4.00%		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Deemed LT Debt	56.00%	56.00%		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Deemed Equity	40.00%	40.00%		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
ST Interest (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
LT Interest (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Return on Equity (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Cost of Capital Total				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
OM&A				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Amortization			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grossed-up PILs				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Revenue Requirement				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Provincial Rate Protection					$ -			$ -			$ -			$ -			$ -	
Monthly Amount Paid by IESO					$ -			$ -			$ -			$ -			$ -	

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

PILs Calculation

Income Tax			2017		2018		2019		2020		2021	
			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			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	2017	2022										
Tax Rate (to be entered)			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Income Taxes Payable			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Gross Up												
Income Taxes Payable			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grossed Up PILs			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

			Test Year										
Net Fixed Assets			2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
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			2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
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

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

Test Year

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

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Appendix 2-G
Service Reliability and Quality Indicators

Service Reliability

Index	Including outages caused by loss of supply					Excluding outages caused by loss of supply					Excluding Major Event Days				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
SAIDI	0.648	0.607	1.350	1.098	1.095	0.600	0.294	0.684	0.623	1.019	0.446	0.294	0.684	0.623	0.257
SAIFI	1.930	1.588	1.558	1.367	2.139	1.500	1.066	0.893	1.101	1.539	1.238	1.066	0.893	1.101	1.126

	5 Year Historical Average														
SAIDI					0.959					0.644					0.461
SAIFI					1.716					1.220					1.085

SAIDI = System Average Interruption Duration Index
SAIFI = System Average Interruption Frequency Index

Service Quality

Indicator	OEB Minimum Standard	2016	2017	2018	2019	2020
Low Voltage Connections	90.0%	99.6%	99.6%	99.5%	100.0%	100.0%
High Voltage Connections	90.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Telephone Accessibility	65.0%	67.1%	73.2%	85.2%	71.5%	81.1%
Appointments Met	90.0%	99.8%	100.0%	100.0%	99.8%	99.9%
Written Response to Enquires	80.0%	99.3%	99.8%	99.6%	100.0%	99.8%
Emergency Urban Response	80.0%	100.0%	100.0%	98.1%	100.0%	100.0%
Emergency Rural Response	80.0%	N/A	N/A	N/A	N/A	N/A
Telephone Call Abandon Rate	10.0%	5.1%	3.8%	1.8%	4.1%	2.1%
Appointment Scheduling	90.0%	100.0%	100.0%	100.0%	99.9%	100.0%
Rescheduling a Missed Appointment	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Reconnection Performance Standard	85.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

Appendix 2-H
Other Operating Revenue

USoA #	USoA Description	2017 Actual[2]	2018 Actual[2]	2019 Actual[2]	2020 Actual	Bridge Year	Test Year
		2017	2018	2019	2020	2021	2022
	Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
4235	Specific Service Charges	-$ 356,655	-$ 335,683	-$ 603,136	-$ 640,437	-$ 625,825	-$ 188,127
4225	Late Payment Charges	-$ 281,546	-$ 235,598	-$ 326,283	-$ 359,302	-$ 336,598	-$ 341,499
4082	Retail Services Revenues	-$ 16,290	-$ 11,859	-$ 10,828	-$ 8,789	-$ 29,641	-$ 28,042
4086	SSS Revenue	-$ 115,299	-$ 117,154	-$ 117,891	-$ 121,153	-$ 125,287	-$ 126,691
4084	Service Tax Requests	-$ 7,072	-$ 5,125	-$ 5,624	-$ 6,057	-$ 673	-$ 637
4090	Electric Services Incidental t	$ -	$ -	$ -	$ -	$ -	$ -
4205	Interdepartmental Rents	$ -	$ -	$ -	$ -	$ -	$ -
4210	Rent from Electic Property	-$ 113,253	-$ 123,556	-$ 147,806	-$ 259,429	-$ 239,773	-$ 420,792
4215	Other Utility Operating Incor	$ -	$ -	$ -	$ -	$ -	$ -
4220	Other Electric Revenues	-$ 90	$ 180	-$ 34,270	-$ 14,733	$ -	$ -
4240	Provision for Rate Refunds	$ -	$ -	$ -	$ -	$ -	$ -
4245	Government Assistance Dire	$ -	$ -	$ -	$ -	$ -	$ -
4305	Regulatory Debits	$ -	$ -	$ -	$ -	$ -	$ -
4310	Regulatory Credits	$ -	$ -	$ -	$ -	$ -	$ -
4315	Revenues from Electric Plan	$ -	$ -	$ -	$ -	$ -	$ -
4320	Expenses of Electric Plant L	$ -	$ -	$ -	$ -	$ -	$ -
4325	Revenues from Merchandise	$ -	$ -	$ -	$ -	$ -	$ -
4330	Costs and Expenses of Merc	$ -	$ -	$ -	$ -	$ -	$ -
4335	Profits and Losses from Fina	$ -	$ -	$ -	$ -	$ -	$ -
4340	Profits and Losses from Fina	$ -	$ -	$ -	$ -	$ -	$ -
4345	Gains from Disposition of Fu	$ -	$ -	$ -	$ -	$ -	$ -
4350	Losses from Disposition of I	$ -	$ -	$ -	$ -	$ -	$ -
4355	Gain on Disposition of Utility	$ 60,527	$ 213,961	$ 110,195	$ 289,331	$ 199,944	$ 178,900
4360	Loss on Disposition of Utility	$ -	$ -	$ -	$ -	$ -	$ -
4362		$ -	$ -	$ -	$ -	$ -	$ -
4365	Gains from Disposition of Al	$ -	$ -	$ -	$ -	$ -	$ -
4370	Losses from Disposition of A	$ -	$ -	$ -	$ -	$ -	$ -
4375	Revenues from Non-Utility O	-$ 1,631,477	-$ 1,929,363	-$ 1,864,026	-$ 1,144,322	-$ 4,333,149	-$ 822,068
4380	Expenses from Non-Utility O	$ 1,673,837	$ 1,912,722	$ 2,243,845	$ 1,156,985	$ 4,211,035	$ 789,852
4385	Expenses of Non-Utility Ope	$ -	$ -	$ -	$ -	$ -	$ -
4390	Miscellaneous Non-Operatin	-$ 130,030	-$ 45,905	-$ 28,357	-$ 34,795	-$ 6,542	$ -
4395	Rate-Payer Benefit Including	$ -	$ -	$ -	$ -	$ -	$ -
4398	Foreign Exchange Gains and	$ -	$ -	$ -	$ -	$ -	$ -
4405	Interest and Dividend Incom	-$ 163,612	-$ 316,999	-$ 288,258	-$ 96,066	-$ 99,315	-$ 107,928
4415	Equity in Earnings of Subsid	$ -	$ -	$ -	$ -	$ -	$ -
Specific Service Charges		-$ 356,655	-$ 335,683	-$ 603,136	-$ 640,437	-$ 625,825	-$ 188,127
Late Payment Charges		-$ 281,546	-$ 235,598	-$ 326,283	-$ 359,302	-$ 336,598	-$ 341,499
Other Operating Revenues		-$252,003.75	-$257,512.94	-$316,418.86	-$410,161.08	-$395,374.04	-$576,162.13
Other Income or Deductions		-$190,755.14	-$165,583.52	$173,399.17	$171,132.76	-$28,026.86	$38,756.02
Total		-$ 1,080,960	-$ 994,377	-$ 1,072,439	-$ 1,238,767	-$ 1,385,824	-$ 1,067,032

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

Example: Account 4405 - Interest and Dividend Income

	2017 Actual[2]	2018 Actual[2]	2019 Actual[2]	2020 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
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.

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

Account 4235 - Specific Service Charges

	2017 Actual[2]	2018 Actual[2]	2019 Actual[2]	2020 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022
Reporting Basis						
FIELD COLLECTION CHARGE	-$ 169,765	-$ 160,466	-$ 64,016	$ -	$ -	$ -
RECONNECT AT METER - RE/AF/REG/AFT	-$ 13,865	-$ 8,285	-$ 3,477	-$ 6,320	-$ 8,453	-$ 8,453
TEMPORARY OVERHEAD CHAR	-$ 2,500	$ -	-$ 2,000	-$ 4,000	-$ 1,500	-$ 1,500
ARREARS CERTIFICATE REV	-$ 213	-$ 330	-$ 90	-$ 360	-$ 211	-$ 211
CREDIT CHECK FEE/RETURNED CHEQUE CHA	-$ 6,586	-$ 6,543	-$ 6,243	-$ 4,920	-$ 6,457	-$ 6,457
NEW ACCOUNT SET UP FEE	-$ 156,800	-$ 150,690	-$ 141,135	-$ 173,995	-$ 159,542	-$ 162,732
MFIT SERVICE CHARGES	-$ 6,927	-$ 9,369	-$ 10,022	-$ 9,953	-$ 8,773	-$ 8,773
REG MVNT - FIELD COLLECTION CHARGE		$ -	-$ 376,153	-$ 440,889	-$ 440,889	$ -
Total	-$ 356,655	-$ 335,683	-$ 603,136	-$ 640,437	-$ 625,825	-$ 188,127

Account 4225 - Late Payment Charges

	2017 Actual[2]	2018 Actual[2]	2019 Actual[2]	2020 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022
Reporting Basis	**-163612.23**	**-316998.89**	**-288257.59**	**-96065.67**	**-99315.165**	**-107927.938**
LATE PAYMENT REVENUE - CIS	-$ 281,546	-$ 235,598	-$ 326,283	-$ 359,302	-$ 336,598	-$ 341,499
LATE PAYMENT REVENUE - OTHER	$ -	$ -	$ -	$ -	$ -	$ -
Total	-$ 281,546	-$ 235,598	-$ 326,283	-$ 359,302	-$ 336,598	-$ 341,499

4082 - Retail Services Revenues

	2017 Actual[2]	2018 Actual[2]	2019 Actual[2]	2020 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022
Reporting Basis						
ONE-TIME CHARGE - NEW RETAILER	$ -	$ -	$ -	$ -	$ -	$ -
MONTHLY FIXED CHARGE	-$ 4,080	-$ 4,080	-$ 6,520	-$ 6,924	-$ 6,554	-$ 6,200
MONTHLY VARIABLE CHARGE	-$ 12,345	-$ 10,305	-$ 14,926	-$ 15,581	-$ 14,465	-$ 13,685
DCBR MONTHLY CHARGE	-$ 7,048	-$ 5,879	-$ 8,795	-$ 9,306	-$ 8,622	-$ 8,157
REGULATORY MOVEMENT - RSVA ADJUSTM	$ 7,183	$ 8,405	$ 19,412	$ 23,022	$ -	$ -
Total	-$ 16,290	-$ 11,859	-$ 10,828	-$ 8,789	-$ 29,641	-$ 28,042

Account 4086 - SSS Revenue

	2017 Actual[2]	2018 Actual[2]	2019 Actual[2]	2020 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
SSS ADMIN - RESIDENTIAL	-$ 103,585	-$ 105,353	-$ 106,197	-$ 109,402	-$ 112,533	-$ 113,830
SSS ADMIN - GS <50KW	-$ 7,795	-$ 7,814	-$ 7,783	-$ 7,807	-$ 8,499	-$ 8,535
SSS ADMIN - UMETERED	-$ 1,273	-$ 1,261	-$ 1,224	-$ 1,231	-$ 1,228	-$ 1,218
SSS ADMIN - GS >50KW	-$ 1,113	-$ 1,184	-$ 1,141	-$ 1,181	-$ 1,509	-$ 1,542
SSS ADMIN - STREET LIGHTING	-$ 3	-$ 3	-$ 3	-$ 3	-$ 3	-$ 3
SSS ADMIN - SENTINEL LIGHTI	-$ 1,529	-$ 1,539	-$ 1,504	-$ 1,471	-$ 1,515	-$ 1,563
SSS ADMIN - CLASS A	$ -	$ -	-$ 40	-$ 57	$ -	$ -
Total	-$ 115,299	-$ 117,154	-$ 117,891	-$ 121,153	-$ 125,287	-$ 126,691

Account 4084 - Service Tax Requests

	2017 Actual[2]	2018 Actual[2]	2019 Actual[2]	2020 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022
Reporting Basis						
RCVA REVENUE - STR - REQUEST FEE	-$ 158	-$ 115	-$ 213	-$ 265	-$ 310	-$ 293
RCVA REVENUE - STR - ACCEPT FEE	-$ 211	-$ 164	-$ 349	-$ 314	-$ 363	-$ 343
REGULATORY MOVEMENT - RSVA ADJUSTM	-$ 6,704	-$ 4,846	-$ 5,063	-$ 5,479	$ -	$ -
Total	-$ 7,072	-$ 5,125	-$ 5,624	-$ 6,057	-$ 673	-$ 637

Account 4210 - Rent from Electric Property

	2017 Actual[2]	2018 Actual[2]	2019 Actual[2]	2020 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022
Reporting Basis			-376152.9	-440889	-440889	
Pole Rental Revenues Other	-$ 65,290	-$ 74,565	-$ 96,848	-$ 208,002	-$ 189,368	-$ 320,385
Pole Rental Revenues Affiliates	-$ 47,963	-$ 48,991	-$ 50,958	-$ 51,427	-$ 50,405	-$ 100,407
Total	-$ 113,253	-$ 123,556	-$ 147,806	-$ 259,429	-$ 239,773	-$ 420,792

Account 4220 - Other Electric Revenues

	2017 Actual[2]	2018 Actual[2]	2019 Actual[2]	2020 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022
Reporting Basis						
OCCUPANCY/COLLECTION REVENUE	-$ 90	$ 180	-$ 3,655	$ -	$ -	$ -
OTHER ELEC REV	$ -	$ -	-$ 30,615	-$ 14,733	$ -	$ -
Total	-$ 90	$ 180	-$ 34,270	-$ 14,733	$ -	$ -

Account 4355 - Gain on Disposition of Utility

	2017 Actual²	2018 Actual²	2019 Actual²	2020 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022
Reporting Basis						
PROCEEDS ON DISPOSAL OF ASSETS	-$ 55,000	-$ 9,000	-$ 63,746	-$ 41,783	$ -	$ -
NBV OF DISPOSED ASSETS	$ -	$ -	$ -	$ -	$ -	$ -
NBV OF DISPOSED ASSETS.FINANCE..	$ 115,527	$ 222,961	$ 173,941	$ 331,113	$ 199,944	$ 178,900
Total	$ 60,527	$ 213,961	$ 110,195	$ 289,331	$ 199,944	$ 178,900

Account 4375 - Revenues from Non-Utility O

	2017 Actual²	2018 Actual²	2019 Actual²	2020 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022
Reporting Basis						
Affiliate Management Fees	-$ 254,673	-$ 193,688	-$ 245,124	-$ 218,636	-$ 206,837	-$ 195,240
CDM Bonus	-$ 1,376,804	-$ 1,690,308	-$ 1,553,047	-$ 304,847	-$ 3,465,893	$ -
Affordability Fund Trust	$ -	-$ 45,367	-$ 65,854	$ 49,235	$ -	$ -
Gain On Non-Utility Property	$ -	$ -	$ -	-$ 649,992	$ -	$ -
Affiliate Rental				-$ 28,625	-$ 31,674	-$ 39,277
New Building Rental Income- Non-Utility	$ -	$ -	$ -	$ 8,543	-$ 628,745	-$ 587,551
Total	-$ 1,631,477	-$ 1,929,363	-$ 1,864,026	-$ 1,144,322	-$ 4,333,149	-$ 822,068

Account 4380 - Expenses from Non-Utility O

	2017 Actual²	2018 Actual²	2019 Actual²	2020 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022
Reporting Basis						
BEC Management Fees	$ 97,910	$ 93,422	$ 214,302	$ 279,356	$ -	$ -
Affiliate Allocations	$ 268,119	$ 138,492	$ 129,492	$ 180,563	$ 182,030	$ 195,458
CDM Bonus	$ 1,307,807	$ 1,643,957	$ 1,675,071	$ 287,859	$ 3,468,586	$ 2,475
Affordability Trust	$ -	$ 30,570	$ 10,403	$ 12,529	$ -	$ -
New Building Operational Cost- Non-Utility	$ -	$ 6,280	$ 214,577	$ 396,678	$ 560,419	$ 591,918
Total	$ 1,673,837	$ 1,912,722	$ 2,243,845	$ 1,156,985	$ 4,211,035	$ 789,852

Account 4390 - Miscellaneous Non-Operatin

	2017 Actual²	2018 Actual²	2019 Actual²	2020 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022
Reporting Basis						
Sales of Scrap	-$ 36,175	-$ 2,501	-$ 9,126	-$ 20,491	$ -	$ -
DERIVATIVE GAIN/LOSS	-$ 93,421	-$ 42,125	-$ 19,230	-$ 14,304	-$ 6,542	$ -
Other	-$ 434	-$ 1,279	$ -	$ -	$ -	$ -
Total	-$ 130,030	-$ 45,905	-$ 28,357	-$ 34,795	-$ 6,542	$ -

Account 4405 - Interest and Dividend Income

	2017 Actual²	2018 Actual²	2019 Actual²	2020 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022
Reporting Basis						
Interest income on Bank Balance	-$ 163,612	-$ 316,999	-$ 288,258	-$ 96,066	-$ 99,315	-$ 107,928
Total	-$ 163,612	-$ 316,999	-$ 288,258	-$ 96,066	-$ 99,315	-$ 107,928

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Appendix 2-I
Load Forecast CDM Adjustment Work Form

Appendix 2-I was initially developed to help determine what would be the amount of CDM savings needed in each year to cumulatively achieve the four year 2011-2014 CDM target. This determined the amount of kWh (and with translation, kW of demand) savings that were converted into dollar balances for the LRAMVA, and also to determine the related adjustment to the load forecast to account for OPA-reported savings. Beginning in the 2015 year, it was adjusted because the persistence of 2011-2014 CDM programs will be an adjustment to the load forecast in addition to the estimated savings for the first year (2015) for the new 2015-2020 CDM plan. This appendix has been updated for 2021 rate applications to acknowledge that in accordance with the Minister of Energy's March 20, 2019 Directive to the IESO, the Conservation First Framework (CFF) is no longer in effect. As distributors are no longer working towards the former 2015-2020 CDM targets, for 2019 and 2020 CDM activity, distributors may propose a CDM manual adjustment to the load forecast. If a distributor elects to propose a CDM manual adjustment to the load forecast, only CDM projects that are subject to a contractual agreement entered into between the distributor and a customer by April 30, 2019 under a former CFF program should be included in the proposed CDM manual adjustment to the load forecast. Distributors should provide relevant documentation to support the manual adjustments for 2019 and 2020 CDM projects, including the corresponding CFF program, project timelines and projected savings.

2019-2020 CDM Activities *(and beyond, if applicable)*

For the first year of the new 2015-2020 CDM plan, for simplicity, it was assumed that each year's program will achieve an equal amount of new CDM savings. This resulted in each year's program being about 1/6 (or 16.67%) of the cumulative 2015-2020 CDM target for kWh savings.

For 2021 rate applications, distributors should ensure that the sum of the results for the 2015 to 2019 program years is consistent with the results provided by the IESO. For the 2020 and 2021 program year (as applicable), distributors that elect to propose a CDM manual adjustment, should only include the projected CDM savings from projects that are subject to contractual agreements between the distributor and customer made on or before April 30, 2019 under the former CFF.

Former CFF 6 Year (2015-2020) kWh Target*							
			64,320,000				
	2015	2016	2017	2018	2019	2020	2021**	Total
			%					
2015 CDM Programs						17.87%		0.00%
2016 CDM Programs						24.21%		0.00%
2017 CDM Programs						23.40%		0.00%
2018 CDM Programs						15.09%		0.00%
2019 CDM Programs						6.43%		0.00%
2020 CDM Programs						0.00%		0.00%
Total in Year						**87.00%**		**0.00%**
			kWh					
2015 CDM Programs	9,182,245.00	9,131,494.00	9,091,723.00	9,087,815.00	9,075,474.00	8,915,533.00		0.00
2016 CDM Programs		12,181,475.00	12,181,342.00	12,207,408.00	12,109,967.00	12,077,836.00		0.00
2017 CDM Programs			16,387,248.00	15,261,381.00	15,084,685.00	15,051,708.00		0.00
2018 CDM Programs				9,697,360.65	9,786,757.80	9,703,658.30		0.00
2019 CDM Programs					3,989,597.93	4,133,018.09		0.00
2020 CDM Programs								0.00
2021 CDM Programs (if applicable)***								0.00
Total in Year	9,182,245.00	21,312,969.00	37,660,313.00	46,253,964.65	50,046,481.73	**49,881,753.39**	**0.00**	**64,320,000.00**

Inputs do no match 2015-20 CDM target

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

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

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

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

Determination of 2021 Load Forecast Adjustment

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

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

Net-to-Gross Conversion

Is CDM adjustment being done on a "net" or "gross" basis?				**net**
Persistence of Historical CDM programs	**"Gross" kWh**	**"Net" kWh**	**Difference kWh**	**"Net-to-Gross" Conversion Factor ('g')**
2006-2010 CDM programs			**0**	
2011 CDM program			**0**	
2012 CDM program			**0**	
2013 CDM program			**0**	
2014 CDM program			**0**	
2015 CDM program			**0**	
2016 CDM program			**0**	
2017 CDM program			**0**	
2018 CDM program*			**0**	
2019 CDM program (if applicable)*			**0**	
2006 to 2019 OPA CDM programs: Persistence to 2021.	0	0	0	0.00%

*CDM programs distributors should rely on the results made available by the IESO in the Participant and Cost monthly reports

The default values below represent the factor used for how each year's CDM program is factored into the manual CDM adjustment. Distributors can choose alternative weights of "0", "0.5" or "1" from the drop-down menu for each cell, but must support its alternatives.

These factors do not mean that CDM programs are excluded, but the assumption that impacts of previous year CDM programs are already implicitly reflected in the actual data for historical years that are used to derive the load forecast prior to any manual CDM adjustment for the 2021 test year.

Weight Factor for Inclusion in CDM Adjustment to 2021 Load Forecast

	2015	**2016**	**2017**	**2018***	**2019****	**2020****	**2021*****	
Weight Factor for each year's CDM program impact on 2021 load forecast	**0**	**0**	**0**	**0**	**0**	**0.5**	**1**	Distributor can select "0", "0.5", or "1" from drop-down list
Default Value selection rationale.	*Full year impact of 2015 CDM is assumed to be reflected in the base forecast, as the full year persistence of 2015 CDM programs is in the 2018 historical actual data. No further impact is necessary for the manual adjustment to the load forecast.*	*Full year impact of 2016 CDM is assumed to be reflected in the base forecast, as the full year persistence of 2016 CDM programs is in the 2018 historical actual data. No further impact is necessary for the manual adjustment to the*	*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*	*Default is 0. Full year impact of 2018 CDM is assumed to be reflected in the base forecast.*	*Default is 0. Full year impact of 2019 CDM is assumed to be reflected in the base forecast. Adjust based on distributor's circumstance*	*Default is 0.5. Adjust based on distributor's circumstance*	*Default is 1. Adjust based on distributor's circumstance*	

* For 2018 CDM programs distributors should rely on the results made available by the IESO in the Participant and Cost monthly reports

** For 2019 and 2020 CDM program activity, the distributor should include only those projected CDM savings from projects that it has contractual obligations with a customer under the former CFF.

*** This may include the persistence of any remaining CDM projects that the distributor is contractually obligated to complete under the former CFF, as applicable. If this includes CDM activity that is beyond the CFF framework or other programs, please file project-level supporting documentation in accordance with section 2.3.1.3 of Chapter 2 Filing Requirements to support the breakdown of your proposal.

2021 LRAMVA and 2021 CDM adjustment to Load Forecast

One manual adjustment for CDM impacts to the 2021 load forecast is made. There is a different but related threshold amount that is used for the 2021 LRAMVA amount for Account 1568.

The amount used for the CDM threshold and the LRAMVA is the kWh that will be used to determine the base amount for the LRAMVA balance for 2021. This allows for a comparison between projected CDM savings and actual CDM savings.

If used to determine the manual CDM adjustment for the system purchased kWh, the proposed loss factor should correspond with the proposed total loss factor calculated in Appendix 2-R .

The Manual Adjustment for the 2021 Load Forecast is the amount manually subtracted from the system-wide load forecast (either based on a purchased or billed basis) derived from the base forecast from historical data. If the distributor has developed their load forecast on a system purchased basis, then the manual adjustment should be on a system purchased basis, including the adjustment for losses. If the load forecast has been developed on a billed basis, either on a system basis or on a class-specific basis, the manual adjustment should be on a billed basis, excluding losses.

The distributor should determine the allocation of the savings to all customer classes in a reasonable manner (e.g. taking into account what programs and what IESO-measured impacts were directed at specific customer classes), for both the LRAMVA and for the load forecast adjustment.

	2015	2016	2017	2018	2019	2020	2021	Total for 2021
Amount used for CDM threshold for LRAMVA (2021)	-	-	-	-	-	-	-	-
Manual Adjustment for 2021 Load Forecast (billed basis)					-	-	-	-
Manual Adjustment for 2021 LDC-only CDM programs (billed basis)								
Total Manual Forecast to Load Forecast							-	-
Proposed Loss Factor (TLF)		Format: X.XX%						
Manual Adjustment for 2021 Load Forecast (system purchased basis)	-	-	-	-	-	-	-	-

Manual adjustment uses "gross" versus "net" (i.e. numbers multiplied by (1 + g). The Weight factor is also used to calculate the impact of each year's program on the CDM adjustment to the 2021 load forecast.

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Appendix 2-IA
Instructions on Customer, Connections, Load Forecast and Revenues Data and Analysis

This sheet requires no inputs, but serves as a summary of the hiostorical and forecasted data to be provided with respect to:

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

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

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

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

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

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

	Calendar Year	Customers / Connections		Consumption (kWh) [3]			Demand (kW or kVA)			Revenues	
	(for 2022 Cost of Service)			Weather-actual	Weather-normalized		Weather-actual	Weather-normalized		Weather-actual	Weather-normalized
Historical	2016	Actual		Actual	Actual [1]		Actual	Actual [1]		Actual	
Historical	2017	Actual		Actual	Actual [1]		Actual	Actual [1]		Actual	
Historical	2018	Actual	OEB-approved (2)	Actual	Actual [1]	OEB-approved (2)	Actual	Actual [1]	OEB-approved (2)	Actual	
Historical	2019	Actual		Actual	Actual [1]		Actual	Actual [1]		Actual	
Historical	2020	Actual		Actual	Actual [1]		Actual	Actual [1]		Actual	
Bridge Year (Forecast)	2021	Forecast			Forecast			Forecast			Forecast
Test Year (Forecast)	2022	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 2022 Cost of Service rebasers, the typical situation is that 2018 would have been the most recent cost of service rebasing application. If the most recent rebasing application was for a rate year other than 2018, that year should be used. An applicant must provide historical information back to the greater of: a) at least five (5) historical actual years; or b) to its last cost of service application.

(3) Consumption must be provided on a total distribution system basis as well as at a customer class level.

(4) Revenues exclude commodity charges.

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Appendix 2-IB
Customer, Connections, Load Forecast and Revenues Data and Analysis

This sheet is to be filled in accordance with the instructions documented in section 2.3.2 of Chapter 2 of the Filing Requirements for Distribution Rate Applications, in terms of one set of tables per customer class.

Color coding for Cells: Data input | Drop-down List | No data entry required | Blank or calculated value

Distribution System (Total)

	Calendar Year (for 2022 Cost of Service		Consumption (kWh) [3]				
				Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2016*		Actual	909,331,461	914,637,786		
Historical	*2017*		Actual	892,260,753	914,620,253	OEB-approved	946,971,178
Historical	*2018*		Actual	934,510,743	917,296,629		
Historical	*2019*		Actual	932,356,870	923,549,990		
Historical	*2020*		Actual	933,148,230	882,633,837		
Bridge Year	*2021*		Forecast		857,658,459		
Test Year	*2022*		Forecast		878,272,205		

Variance Analysis	Year	Year-over-year		Versus OEB-approved
	2016			
	2017	-1.9%	0.0%	
	2018	4.7%	0.3%	
	2019	-0.2%	0.7%	
	2020	0.1%	-4.4%	
	2021		-2.8%	
	2022		2.4%	-7.3%
	Geometric Mean	0.9%	-0.8%	-1.9%

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 2022 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	*2016*	Actual	36,043			Actual	291,787,861	293,490,564			Actual	8,095.55	8,142.79	0	
Historical	*2017*	Actual	36,241	OEB-approved	36,433.00	Actual	273,448,641	280,301,094	OEB-approved	301,593,274.00	Actual	7,545.28	7,734.36	OEB-approved	8,278.02
Historical	*2018*	Actual	36,521			Actual	301,310,523	295,760,246			Actual	8,250.34	8,098.36	0	
Historical	*2019*	Actual	36,733			Actual	292,180,865	289,420,975			Actual	7,954.18	7,879.05	0	
Historical	*2020*	Actual	37,077			Actual	315,774,546	298,680,628			Actual	8,516.72	8,055.68	0	
Bridge Year	*2021*	Forecast	37,371			Forecast		281,856,415			Forecast	0.00	7,542.12	0	
Test Year	*2022*	Forecast	37,668			Forecast		293,509,087			Forecast	0.00	7,792.00	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
	2016			*2016*				*2016*			
	2017	0.5%		*2017*	-6.3%	-4.5%		*2017*	-6.8%	-5.0%	
	2018	0.8%		*2018*	10.2%	5.5%		*2018*	9.3%	4.7%	
	2019	0.6%		*2019*	-3.0%	-2.1%		*2019*	-3.6%	-2.7%	
	2020	0.9%		*2020*	8.1%	3.2%		*2020*	7.1%	2.2%	
	2021	0.8%		*2021*		-5.6%		*2021*		-6.4%	
	2022	0.8%	3.4%	*2022*		4.1%	-2.7%	*2022*		3.3%	-5.9%
	Geometric Mean	0.9%	0.8%	Geometric Mean	2.7%	0.0%	-0.7%	Geometric Mean	1.7%	-0.9%	-1.5%

	Calendar Year (for 2022 Cost of Service	Revenues			
Historical	*2016*	Actual	$ 9,644,695		
Historical	*2017*	Actual	$ 9,814,415	OEB-approved	$ 10,072,166
Historical	*2018*	Actual	$ 10,180,620		
Historical	*2019*	Actual	$ 10,201,944		
Historical	*2020*	Actual	$ 11,136,471		
Bridge Year (Foreca	*2021*	Forecast	$ 10,919,812		
Test Year (Forecast)	*2022*	Forecast	$ 14,232,489		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2016		
	2017	1.8%	
	2018	3.7%	
	2019	0.2%	
	2020	9.2%	
	2021	-1.9%	
	2022	30.3%	41.3%
	Geometric Mean	8.1%	9.0%

2 Customer Class: General Service <50kW

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

	Calendar Year (for 2022 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	*2016*	Actual	2,792			Actual	99,573,959	100,155,014			Actual	35,664.03	35,872.14	0	
Historical	*2017*	Actual	2,798	OEB-approved	2840	Actual	96,495,542	98,913,660	OEB-approved	103,442,407.00	Actual	34,487.33	35,351.56	OEB-approved	36,423.38
Historical	*2018*	Actual	2,804			Actual	94,728,588	92,983,644			Actual	33,783.38	33,161.07	0	
Historical	*2019*	Actual	2,834			Actual	93,124,427	92,244,790			Actual	32,859.71	32,549.33	0	
Historical	*2020*	Actual	2,930			Actual	87,228,067	82,506,124			Actual	29,770.67	28,159.09	0	
Bridge Year	*2021*	Forecast	2,956			Forecast		76,054,488			Forecast	0.00	25,728.85	0	
Test Year	*2022*	Forecast	2,981			Forecast		77,363,528			Forecast	0.00	25,952.21	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
	2016			*2016*				*2016*			
	2017	0.2%		*2017*	-3.1%	-1.2%		*2017*	-3.3%	-1.5%	
	2018	0.2%		*2018*	-1.8%	-6.0%		*2018*	-2.0%	-6.2%	
	2019	1.1%		*2019*	-1.7%	-0.8%		*2019*	-2.7%	-1.8%	
	2020	3.4%		*2020*	-6.3%	-10.6%		*2020*	-9.4%	-13.5%	
	2021	0.9%		*2021*		-7.8%		*2021*		-8.6%	
	2022	0.8%	5.0%	*2022*		1.7%	-25.2%	*2022*		0.9%	-28.7%
	Geometric Mean	1.3%	1.2%	Geometric Mean	-4.3%	-5.0%	-7.0%	Geometric Mean	-5.8%	-6.3%	-8.1%

	Calendar Year (for 2022 Cost of Service	Revenues			
Historical	*2016*	Actual	$ 1,582,551		
Historical	*2017*	Actual	$ 2,059,508	OEB-approved	$ 1,839,733
Historical	*2018*	Actual	$ 1,682,379		
Historical	*2019*	Actual	$ 1,765,006		
Historical	*2020*	Actual	$ 1,856,236		
Bridge Year (Foreca	*2021*	Forecast	$ 1,769,590		
Test Year (Forecast)	*2022*	Forecast	$ 2,218,670		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2016		
	2017	30.1%	
	2018	-18.3%	
	2019	4.9%	
	2020	5.2%	
	2021	-4.7%	
	2022	25.4%	20.6%
	Geometric Mean	7.0%	4.8%

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

	Calendar Year (for 2022 Cost of Service)	Customers				Demand (kW) [3]				Demand (kW) per Customer				
							Actual (Weather actual)	Weather-normalized	Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2016*	Actual	452			Actual	1,391,396	1,385,740		Actual	3,078.31	3,065.80	0	
Historical	*2017*	Actual	457	OEB-approved	449	Actual	1,412,721	1,424,735	1,342,821.00	Actual	3,091.29	3,117.58	0	2,990.69
Historical	*2018*	Actual	483			Actual	1,447,503	1,407,657		Actual	2,996.90	2,914.40	0	
Historical	*2019*	Actual	489			Actual	1,461,872	1,443,483		Actual	2,989.51	2,951.91	0	
Historical	*2020*	Actual	491			Actual	1,439,811	1,335,678		Actual	2,932.40	2,720.32	0	
Bridge Year	*2021*	Forecast	499			Forecast		1,329,482		Forecast	0.00	2,664.29	0	
Test Year	*2022*	Forecast	507			Forecast		1,348,962		Forecast	0.00	2,660.68	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
	2016			*2016*				*2016*			
	2017	1.1%		*2017*	1.5%	2.8%		*2017*	0.4%	1.7%	
	2018	5.7%		*2018*	2.5%	-1.2%		*2018*	-3.1%	-6.5%	
	2019	1.2%		*2019*	1.0%	2.5%		*2019*	-0.2%	1.3%	
	2020	0.4%		*2020*	-1.5%	-7.5%		*2020*	-1.9%	-7.8%	
	2021	1.6%		*2021*		-0.5%		*2021*		-2.1%	
	2022	1.6%	12.9%	*2022*		1.5%	0.5%	*2022*		-0.1%	-11.0%
	Geometric Mean	2.3%	3.1%	Geometric Mean	1.1%	-0.5%	0.1%	Geometric Mean	-1.6%	-2.8%	-2.9%

	Calendar Year (for 2022 Cost of Service)	Revenues				
Historical	*2016*	Actual	$ 5,008,034			
Historical	*2017*	Actual	$ 5,271,409	OEB-approved	4,621,191	
Historical	*2018*	Actual	$ 4,814,488			
Historical	*2019*	Actual	$ 4,987,520			
Historical	*2020*	Actual	$ 5,364,754			
Bridge Year (Foreca	*2021*	Forecast	$ 5,022,801			
Test Year (Forecast)	*2022*	Forecast	$ 5,659,355			

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2016		
	2017	5.3%	
	2018	-8.7%	
	2019	3.6%	
	2020	7.6%	
	2021	-6.4%	
	2022	12.7%	22.5%
	Geometric Mean	2.5%	5.2%

4 Customer Class: Embedded Distributor

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

	Calendar Year (for 2022 Cost of Service)	Customers				Demand (kW) [3]				Demand(kW) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2016*	Actual	2			Actual	136,187	136,187			Actual	68,093.50	68,093.50	0	
Historical	*2017*	Actual	2	OEB-approved	2	Actual	107,291	107,291	OEB-approved	139,437.00	Actual	53,645.50	53,645.50	OEB-approved	69,718.50
Historical	*2018*	Actual	2			Actual	95,219	95,219			Actual	47,609.50	47,609.50	0	
Historical	*2019*	Actual	2			Actual	97,683	97,683			Actual	48,841.50	48,841.50	0	
Historical	*2020*	Actual	2			Actual	100,587	100,587			Actual	50,293.50	50,293.50	0	
Bridge Year	*2021*	Forecast	2			Forecast		101,593			Forecast	0.00	50,796.50	0	
Test Year	*2022*	Forecast	2			Forecast		102,609			Forecast	0.00	51,304.50	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
	2016			*2016*				*2016*			
	2017	0.0%		*2017*	-21.2%	-21.2%		*2017*	-21.2%	-21.2%	
	2018	0.0%		*2018*	-11.3%	-11.3%		*2018*	-11.3%	-11.3%	
	2019	0.0%		*2019*	2.6%	2.6%		*2019*	2.6%	2.6%	
	2020	0.0%		*2020*	3.0%	3.0%		*2020*	3.0%	3.0%	
	2021	0.0%		*2021*		1.0%		*2021*		1.0%	
	2022	0.0%	0.0%	*2022*		1.0%	-26.4%	*2022*		1.0%	-26.4%
	Geometric Mean	0.0%	0.0%	Geometric Mean	-9.6%	-5.5%	-7.4%	Geometric Mean	-9.6%	-5.5%	-7.4%

	Calendar Year (for 2022 Cost of Service)	Revenues			
Historical	*2016*	Actual	$ 160,991		
Historical	*2017*	Actual	$ 154,450	OEB-approved	$ 199,626
Historical	*2018*	Actual	$ 140,343		
Historical	*2019*	Actual	$ 144,914		
Historical	*2020*	Actual	$ 171,870		
Bridge Year (Foreca	*2021*	Forecast	$ 159,903		
Test Year (Forecast)	*2022*	Forecast	$ 223,963		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2016		
	2017	-4.1%	
	2018	-9.1%	
	2019	3.3%	
	2020	18.6%	
	2021	-7.0%	
	2022	40.1%	12.2%
	Geometric Mean	6.8%	2.9%

5 **Customer Class:** Sentinel Lights — Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kW

	Calendar Year (for 2022 Cost of Service)	Customers				Demand (kW) [3]				Demand (kW) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2016*	Actual	551			Actual	923	923.00			Actual	1.68	1.68	0	
Historical	*2017*	Actual	512	OEB-approved	597	Actual	570	570.00	OEB-approved	1155	Actual	1.11	1.11	OEB-approved	1.93
Historical	*2018*	Actual	507			Actual	520	520.00			Actual	1.03	1.03	0	
Historical	*2019*	Actual	501			Actual	568	568.00			Actual	1.13	1.13	0	
Historical	*2020*	Actual	495			Actual	554	554.29			Actual	1.12	1.12	0	
Bridge Year	*2021*	Forecast	485			Forecast		509.97			Forecast	0.00	1.05	0	
Test Year	*2022*	Forecast	476			Forecast		462.46			Forecast	0.00	0.97	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
	2016			*2016*				*2016*			
	2017	-7.1%		*2017*	-38.2%	-38.2%		*2017*	-33.5%	-33.5%	
	2018	-1.0%		*2018*	-8.8%	-8.8%		*2018*	-7.9%	-7.9%	
	2019	-1.2%		*2019*	9.2%	9.2%		*2019*	10.5%	10.5%	
	2020	-1.2%		*2020*	-2.5%	-2.4%		*2020*	-1.3%	-1.2%	
	2021	-2.0%		*2021*		-8.0%		*2021*		-6.1%	
	2022	-1.9%	-20.3%	*2022*		-9.3%	-60.0%	*2022*		-7.6%	-49.8%
	Geometric Mean	-2.9%	-5.5%	Geometric Mean	-15.6%	-12.9%	-20.5%	Geometric Mean	-12.6%	-10.3%	-15.8%

	Calendar Year (for 2022 Cost of Service)	Revenues			
Historical	*2016*	Actual	$ 46,577		
Historical	*2017*	Actual	$ 36,439	OEB-approved	$ 52,686
Historical	*2018*	Actual	$ 37,436		
Historical	*2019*	Actual	$ 36,771		
Historical	*2020*	Actual	$ 38,814		
Bridge Year (Foreca	*2021*	Forecast	$ 12,858		
Test Year (Forecast)	*2022*	Forecast	$ 43,196		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2016		
	2017	-21.8%	
	2018	2.7%	
	2019	-1.8%	
	2020	5.6%	
	2021	-66.9%	
	2022	235.9%	-18.0%
	Geometric Mean	-1.5%	-4.8%

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

	Calendar Year (for 2022 Cost of Service)	Customers				Demand (kW) [3]				Demand (kW) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2016*	Actual	10,229			Actual	22,444	22,444.00			Actual	2.19	2.19	0	
Historical	*2017*	Actual	5,769	OEB-approved	5,849	Actual	22,338	22,338.00	OEB-approved	22,796.00	Actual	3.87	3.87	OEB-approved	3.90
Historical	*2018*	Actual	5,771			Actual	22,227	22,227.00			Actual	3.85	3.85	0	
Historical	*2019*	Actual	5,771			Actual	21,979	21,978.70			Actual	3.81	3.81	0	
Historical	*2020*	Actual	5,771			Actual	21,543	21,543.26			Actual	3.73	3.73	0	
Bridge Year	*2021*	Forecast	5,771			Forecast		22,103.21			Forecast	0.00	3.83	0	
Test Year	*2022*	Forecast	5,771			Forecast		22,947.73			Forecast	0.00	3.98	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
	2016			*2016*				*2016*			
	2017	-43.6%		*2017*	-0.5%	-0.5%		*2017*	76.5%	76.5%	
	2018	0.0%		*2018*	-0.5%	-0.5%		*2018*	-0.5%	-0.5%	
	2019	0.0%		*2019*	-1.1%	-1.1%		*2019*	-1.1%	-1.1%	
	2020	0.0%		*2020*	-2.0%	-2.0%		*2020*	-2.0%	-2.0%	
	2021	0.0%		*2021*		2.6%		*2021*		2.6%	
	2022	0.0%	-1.3%	*2022*		3.8%	0.7%	*2022*		3.8%	2.0%
	Geometric Mean	-10.8%	-0.3%	Geometric Mean	-1.4%	0.4%	0.2%	Geometric Mean	19.4%	12.6%	0.5%

	Calendar Year (for 2022 Cost of Service)	Revenues			
Historical	*2016*	Actual	$ 149,471		
Historical	*2017*	Actual	$ 224,281	OEB-approved	$ 235,550
Historical	*2018*	Actual	$ 232,095		
Historical	*2019*	Actual	$ 231,586		
Historical	*2020*	Actual	$ 243,894		
Bridge Year (Foreca	*2021*	Forecast	$ 243,122		
Test Year (Forecast)	*2022*	Forecast	$ 305,942		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2016		
	2017	50.0%	
	2018	3.5%	
	2019	-0.2%	
	2020	5.3%	
	2021	-0.3%	
	2022	25.8%	29.9%
	Geometric Mean	15.4%	6.8%

7 **Customer Class:** Unmetered Scattered Load

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

	Calendar Year (for 2022 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	*2016*	Actual	427			Actual	1,512,978	1,512,978.00			Actual	3,545.35	3,545.35		
Historical	*2017*	Actual	425	OEB-approved	425	Actual	1,524,181	1,524,181.00	OEB-approved	1,405,154.00	Actual	3,588.42	3,588.42	OEB-approved	3,306.24
Historical	*2018*	Actual	420			Actual	1,497,429	1,497,429.00			Actual	3,563.19	3,563.19		
Historical	*2019*	Actual	408			Actual	1,559,095	1,559,095.27			Actual	3,821.31	3,821.31		
Historical	*2020*	Actual	409			Actual	1,510,016	1,510,015.92			Actual	3,692.72	3,692.72		
Bridge Year	*2021*	Forecast	405			Forecast		1,506,367.74			Forecast	0.00	3,715.50		
Test Year	*2022*	Forecast	402			Forecast		1,502,728.37			Forecast	0.00	3,738.42		

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
	2016			*2016*				*2016*			
	2017	-0.5%		*2017*	0.7%	0.7%		*2017*	1.2%	1.2%	
	2018	-1.2%		*2018*	-1.8%	-1.8%		*2018*	-0.7%	-0.7%	
	2019	-2.9%		*2019*	4.1%	4.1%		*2019*	7.2%	7.2%	
	2020	0.2%		*2020*	-3.1%	-3.1%		*2020*	-3.4%	-3.4%	
	2021	-1.0%		*2021*		-0.2%		*2021*		0.6%	
	2022	-0.7%	-5.4%	*2022*		-0.2%	6.9%	*2022*		0.6%	13.1%
	Geometric Mean	-1.2%	-1.4%	Geometric Mean	-0.1%	-0.1%	1.7%	Geometric Mean	1.4%	1.1%	3.1%

	Calendar Year (for 2022 Cost of Service)	Revenues			
Historical	*2016*	Actual	$ 78,520		
Historical	*2017*	Actual	$ 78,627	OEB-approved	$ 78,004
Historical	*2018*	Actual	$ 78,805		
Historical	*2019*	Actual	$ 77,147		
Historical	*2020*	Actual	$ 82,702		
Bridge Year (Foreca	*2021*	Forecast	$ 80,428		
Test Year (Forecast)	*2022*	Forecast	$ 96,182		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2016		
	2017	0.1%	
	2018	0.2%	
	2019	-2.1%	
	2020	7.2%	
	2021	-2.7%	
	2022	19.6%	23.3%
	Geometric Mean	4.1%	5.4%

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

	Calendar Year (for 2022 Cost of Service)	Customers				Consumption (kWh) [3]				Consumption (kWh) per Customer			
							Actual (Weather actual)	Weather-normalized			Actual (Weather actual)	Weather-normalized	
Historical	*2016*	Actual				Actual				Actual			
Historical	*2017*	Actual		OEB-approved		Actual			OEB-approved	Actual		OEB-approved	
Historical	*2018*	Actual				Actual				Actual			
Historical	*2019*	Actual				Actual				Actual			
Historical	*2020*	Actual				Actual				Actual			
Bridge Year	*2021*	Forecast				Forecast				Forecast			
Test Year	*2022*	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
	2016			*2016*			*2016*		
	2017			*2017*			*2017*		
	2018			*2018*			*2018*		
	2019			*2019*			*2019*		
	2020			*2020*			*2020*		
	2021			*2021*			*2021*		
	2022			*2022*			*2022*		
	Geometric Mean			Geometric Mean			Geometric Mean		

	Calendar Year (for 2022 Cost of Service)	Revenues			
Historical	*2016*	Actual			
Historical	*2017*	Actual		OEB-approved	
Historical	*2018*	Actual			
Historical	*2019*	Actual			
Historical	*2020*	Actual			
Bridge Year (Foreca	*2021*	Forecast			
Test Year (Forecast)	*2022*	Forecast			

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2016		
	2017		
	2018		
	2019		
	2020		
	2021		
	2022		
	Geometric Mean		

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

	Calendar Year (for 2022 Cost of Service)	Customers				Consumption (kWh) [3]				Consumption (kWh) per Customer			
							Actual (Weather actual)	Weather-normalized			Actual (Weather actual)	Weather-normalized	
Historical	*2016*	Actual				Actual				Actual			
Historical	*2017*	Actual		OEB-approved		Actual			OEB-approved	Actual		OEB-approved	
Historical	*2018*	Actual				Actual				Actual			
Historical	*2019*	Actual				Actual				Actual			
Historical	*2020*	Actual				Actual				Actual			
Bridge Year	*2021*	Forecast				Forecast				Forecast			
Test Year	*2022*	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
	2016			*2016*			*2016*		
	2017			*2017*			*2017*		
	2018			*2018*			*2018*		
	2019			*2019*			*2019*		
	2020			*2020*			*2020*		
	2021			*2021*			*2021*		
	2022			*2022*			*2022*		
	Geometric Mean			Geometric Mean			Geometric Mean		

	Calendar Year (for 2022 Cost of Service)	Revenues			
Historical	*2016*	Actual			
Historical	*2017*	Actual		OEB-approved	
Historical	*2018*	Actual			
Historical	*2019*	Actual			
Historical	*2020*	Actual			
Bridge Year (Foreca	*2021*	Forecast			
Test Year (Forecast)	*2022*	Forecast			

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2016		
	2017		
	2018		
	2019		
	2020		
	2021		
	2022		
	Geometric Mean		

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

	Calendar Year (for 2022 Cost of Service)	Customers				Consumption (kWh) [3]				Consumption (kWh) per Customer			
							Actual (Weather actual)	Weather-normalized			Actual (Weather actual)	Weather-normalized	
Historical	*2016*	Actual				Actual				Actual			
Historical	*2017*	Actual		OEB-approved		Actual			OEB-approved	Actual		OEB-approved	
Historical	*2018*	Actual				Actual				Actual			
Historical	*2019*	Actual				Actual				Actual			
Historical	*2020*	Actual				Actual				Actual			
Bridge Year	*2021*	Forecast				Forecast				Forecast			
Test Year	*2022*	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
	2016			*2016*			*2016*		
	2017			*2017*			*2017*		
	2018			*2018*			*2018*		
	2019			*2019*			*2019*		
	2020			*2020*			*2020*		
	2021			*2021*			*2021*		
	2022			*2022*			*2022*		
	Geometric Mean			Geometric Mean			Geometric Mean		

	Calendar Year (for 2022 Cost of Service)	Revenues			
Historical	*2016*	Actual			
Historical	*2017*	Actual		OEB-approved	
Historical	*2018*	Actual			
Historical	*2019*	Actual			
Historical	*2020*	Actual			
Bridge Year (Foreca	*2021*	Forecast			
Test Year (Forecast)	*2022*	Forecast			

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2016		
	2017		
	2018		
	2019		
	2020		
	2021		
	2022		
	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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TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

Appendix 2-JA

Summary of Recoverable OM&A Expenses

	2017 Last Rebasing Year OEB Approved	2017 Last Rebasing Year Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	2022 Test Year
Reporting Basis	MFRS	MFRS	MFRS	MFRS	MFRS	MFRS	MFRS
Operations	$ 1,574,255	$ 1,465,749	$ 1,419,351	$ 1,818,631	$ 1,927,979	$ 1,511,652	$ 1,610,720
Maintenance	$ 1,625,012	$ 1,603,025	$ 1,799,854	$ 1,750,834	$ 1,572,474	$ 1,938,278	$ 2,033,394
SubTotal	$ **3,199,267**	$ **3,068,774**	$ **3,219,205**	$ **3,569,465**	$ **3,500,453**	$ **3,449,930**	$ **3,644,114**
%Change (year over year)		-4.1%	4.9%	10.9%	-1.9%	-1.4%	5.6%
%Change (Test Year vs Last Rebasing Year - Actual)							18.7%
Billing and Collecting	$ 2,962,665	$ 3,148,316	$ 3,496,346	$ 3,533,060	$ 3,813,856	$ 3,942,490	$ 3,854,655
Community Relations	$ 16,452	$ 38,461	$ 82,527	$ 68,295	$ 55,534	$ 142,050	$ 122,752
Administrative and General	$ 3,868,251	$ 3,800,686	$ 3,947,573	$ 3,815,926	$ 4,708,816	$ 5,907,126	$ 6,159,120
SubTotal	$ **6,847,367**	$ **6,987,462**	$ **7,526,446**	$ **7,417,282**	$ **8,578,206**	$ **9,991,666**	$ **10,136,526**
%Change (year over year)		2.0%	7.7%	-1.5%	15.7%	16.5%	1.4%
%Change (Test Year vs Last Rebasing Year - Actual)							45.1%
Total	$ **10,046,634**	$ **10,056,236**	$ **10,745,651**	$ **10,986,747**	$ **12,078,659**	$ **13,441,596**	$ **13,780,640**
%Change (year over year)		0.1%	6.9%	2.2%	9.9%	11.3%	2.5%

	2017 Last Rebasing Year OEB Approved	2017 Last Rebasing Year Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	2022 Test Year
Operations	$ 1,574,255	$ 1,465,749	$ 1,419,351	$ 1,818,631	$ 1,927,979	$ 1,511,652	$ 1,610,720
Maintenance	$ 1,625,012	$ 1,603,025	$ 1,799,854	$ 1,750,834	$ 1,572,474	$ 1,938,278	$ 2,033,394
Billing and Collecting	$ 2,962,665	$ 3,148,316	$ 3,496,346	$ 3,533,060	$ 3,813,856	$ 3,942,490	$ 3,854,655
Community Relations	$ 16,452	$ 38,461	$ 82,527	$ 68,295	$ 55,534	$ 142,050	$ 122,752
Administrative and General	$ 3,868,251	$ 3,800,686	$ 3,947,573	$ 3,815,926	$ 4,708,816	$ 5,907,126	$ 6,159,120
Total	$ **10,046,634**	$ **10,056,236**	$ **10,745,651**	$ **10,986,747**	$ **12,078,659**	$ **13,441,596**	$ **13,780,640**
%Change (year over year)		0.1%	6.9%	2.2%	9.9%	11.3%	2.5%

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 2017 OEB Approved	Last Rebasing Year 2017 Actuals	Variance 2017 OEB Approved - 2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	Variance 2021 Bridge vs. 2020 Actuals	2022 Test Year	Variance 2022 Test vs. 2021 Bridge
Operations	$ **1,574,255**	$ **1,465,749**	$ **108,506**	$ **1,419,351**	$ **1,818,631**	$ **1,927,979**	$ **1,511,652**	-$ **416,328**	$ **1,610,720**	$ **99,068**
Maintenance	$ **1,625,012**	$ **1,603,025**	$ **21,987**	$ **1,799,854**	$ **1,750,834**	$ **1,572,474**	$ **1,938,278**	$ **365,804**	$ **2,033,394**	$ **95,116**
Billing and Collecting	$ **2,962,665**	$ **3,148,316**	-$ **185,652**	$ **3,496,346**	$ **3,533,060**	$ **3,813,856**	$ **3,942,490**	$ **128,634**	$ **3,854,655**	-$ **87,836**
Community Relations	$ **16,452**	$ **38,461**	-$ **22,008**	$ **82,527**	$ **68,295**	$ **55,534**	$ **142,050**	$ **86,516**	$ **122,752**	-$ **19,298**
Administrative and General	$ **3,868,251**	$ **3,800,686**	$ **67,565**	$ **3,947,573**	$ **3,815,926**	$ **4,708,816**	$ **5,907,126**	$ **1,198,310**	$ **6,159,120**	$ **251,994**
Total OM&A Expenses	$ **10,046,634**	$ **10,056,236**	-$ **9,602**	$ **10,745,651**	$ **10,986,747**	$ **12,078,659**	$ **13,441,596**	$ **1,362,937**	$ **13,780,640**	$ **339,044**
Adjustments for Total non-recoverable items[2]		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Recoverable OM&A Expenses	$ **10,046,634**	$ **10,056,236**	-$ **9,602**	$ **10,745,651**	$ **10,986,747**	$ **12,078,659**	$ **13,441,596**	$ **1,362,937**	$ **13,780,640**	$ **339,044**
Variance from previous year				$ 689,415	$ 241,096	$ 1,091,912	$ 1,362,937		$ 339,044	
Percent change (year over year)				0%	2%	10%	11%		3%	
Percent Change: Test year vs. Most Current Actual									14.09%	
Simple average of % variance for all years									6.50%	
Compound Annual Growth Rate for all years										6.5%
Compound Growth Rate (2020 vs. 2017 Actuals)									6.3%	

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

OM&A	Last Rebasing Year (2017 Actuals)	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	2022 Test Year
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Opening Balance[2]	$ 10,046,634	$ 10,056,236	$ 10,745,651	$ 10,986,747	$ 12,078,659	$ 13,441,596
Facility costs (SLA Leases + 150 SO)	-$ 58,954	$ 131,198	$ 60,864	$ 36,145	-$ 179,454	-$ 79,846
Accounts Payable (SLA to in-house)	-$ 27,912					
New Financial Information System	$ 238,207	-$ 307,929	$ 32,849	$ 32,653	$ 35,420	$ 18,975
New Customer Information System	-$ 111,157	-$ 68,397	$ 132,894	$ 60,147	$ 16,802	$ 3,261
Cyber Security (including IT migration)	$ -	$ 24,166	-$ 4,874	$ 19,972	$ 329,870	$ 381,773
COB IT Services (SLA)	$ 112,202	-$ 73,308	-$ 136,700	-$ 171,148	$ 47,184	-$ 232,103
Other IT Projects (GIS, WMS, Daffron A	-$ 109,739	$ -	$ -	$ -	$ 123,339	$ 167,166
Bad Debt Expense, Collections	$ 65,701	$ 22,543	$ 193,383	$ 90,649	-$ 8,660	$ 2,924
Control Room Monitoring	$ -	$ -	$ -		$ -	$ 100,000
Regulatory Expenses	-$ 69,235	$ 39,154	-$ 24,784	$ 376,881	$ 69,720	-$ 272,969
General & Administrative Salaries/Bene	$ 162,692	$ 56,121	-$ 178,935	$ 363,555	$ 259,611	$ 38,551
Outside Services Employed	-$ 213,477	$ 89,800	-$ 16,000	$ 11,990	$ 51,700	$ 10,700
Customer Communication/ Consultation	$ 48,894	$ 15,537	$ 40,988	$ 41,512	$ 32,003	-$ 9,341
Tree Trimming	-$ 51,345	$ 54,056	$ 34,287	-$ 30,583	$ 26,385	$ 7,585
HR and Payroll	$ 184,795	$ 271,773	$ 61,326	-$ 76,530	$ 116,488	-$ 60,486
Customer Billing (Postage, Bill Print etc.	$ 94,239	$ 177,927	-$ 6,497	$ 264,349	$ 34,906	-$ 24,630
Customer Care	-$ 109,509	$ 36,094	-$ 13,423	$ 55,502	$ 120,069	-$ 13,189
Operations and Maintenance Activities	-$ 52,076	$ 118,753	$ 129,883	$ 73,331	$ 94,688	$ 230,839
Meter Expenses	-$ 58,025	$ 67,939	-$ 10,533	-$ 96,495	$ 95,002	$ 27,745
Misc	-$ 35,700	$ 33,988	-$ 53,631	$ 39,982	$ 97,864	$ 42,089
Closing Balance[2]	$ 10,056,236	$ 10,745,651	$ 10,986,747	$ 12,078,659	$ 13,441,596	$ 13,780,640

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 (2017 OEB-Approved)	Last Rebasing Year (2017 Actuals)	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	2022 Test Year	Variance (Test Year vs. 2020 Actuals)	Variance (Test Year vs. Last Rebasing Year (2017 OEB-
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Program Name #1 - OPERATIONS									
Operation Supervision and Engineering	346,916	541,081	538,477	667,024	707,581	800,922	918,072	210,491	571,156
Load Dispatching	122,096	81,834	67,175	109,582	122,430	116,424	121,397		
Stations Operations	124,187	112,035	98,704	98,721	88,872	38,732	41,938		
Overhead Distribution Lines/Feeders	29,910	68,468	18,510	11,793	12,227	19,856	20,253		
Underground Distribution Lines/Feeders	133,642	115,272	111,137	203,125	149,867	142,000	144,840	-5,027	11,198
Meter Expenses	384,832	155,291	145,365	221,246	178,221	201,917	200,283	22,062	-184,549
Miscellaneous Distribution Expense	269,192	162,590	229,873	211,471	386,618	74,629	149,274	-237,343	-119,917
								0	0
Sub-Total	1,410,775	1,236,569	1,209,241	1,522,961	1,645,815	1,394,480	1,596,057	-49,758	185,283
Program Name #2 MAINTENANCE									
Maintenance Supervision and Engineering	7	180,051	214,453	110,711	95,367	120,177	153,598	58,231	153,591
Stations Maintenance	9,448	31,096	36,075	44,906	38,666	98,325	99,891		
Maintenance of Poles, Towers and Fixtures	76,859	39,242	33,038	42,620	21,223	38,648	39,343		
Overhead Distribution Lines and Feeders	548,941	617,785	584,721	586,571	560,529	703,608	752,554		
Tree Trimming	346,435	295,090	349,146	383,432	352,849	379,235	386,820		
Underground Distribution Lines/Feeders	387,501	299,216	448,733	479,736	415,858	529,483	573,787	157,929	186,286
Line Transformers	58,296	35,792	32,241	19,062	11,785	22,906	23,236	11,451	-35,060
								0	0
								0	0
Sub-Total	1,427,487	1,498,271	1,698,407	1,667,039	1,496,278	1,892,383	2,029,230	532,952	601,743
Program Name #3 CUSTOMER SERVICE									
Customer Billing/Supervision	959,622	988,460	1,166,387	1,159,890	1,424,239	1,459,145	1,434,515	10,276	474,893
Meter Reading Expense	372,358	543,874	621,739	535,325	481,856	553,161	582,541	100,685	210,183
Collecting	421,845	255,816	151,069	105,871	202,082	194,282	197,207	-4,875	-224,638
Bad Debt Expense	283,822	515,553	642,842	881,423	875,861	875,000	875,000	-861	591,178
Miscellaneous Customer Accounts Expens	614,096	504,586	540,680	527,257	582,759	702,828	689,639	106,880	75,543
Sub-Total	2,651,743	2,808,289	3,122,717	3,209,766	3,566,797	3,784,417	3,778,902	212,105	1,127,159
Program Name #4 COMMUNICATIONS									
Communications and Surveys	58,665	107,560	123,097	164,085	205,597	237,600	228,259	22,662	169,594
								0	0
								0	0
								0	0
								0	0
Sub-Total	58,665	107,560	123,097	164,085	205,597	237,600	228,259	22,662	169,594
Program Name #5 ADMINISTRATION									
Executive, General and Administration	1,522,676	1,438,238	1,521,468	1,220,658	1,445,591	1,597,625	1,774,092	328,501	251,416
Insurance	79,633	128,622	137,663	149,837	151,707	165,464	185,700	33,993	106,067
Finance	639,664	422,802	577,393	712,110	896,981	931,437	904,593	7,612	264,929
Regulatory	644,849	561,888	513,804	490,763	581,176	942,825	583,007	1,832	-61,842
HR and Health and Safety	0	322,066	511,896	368,226	549,895	550,898	494,401	-55,494	494,401
Sub-Total	2,886,822	2,873,616	3,262,224	2,941,594	3,625,350	4,188,249	3,941,793	316,444	1,054,971
Program Name #6 IT									
IT	498,078	497,895	331,407	496,648	733,453	1,153,704	1,713,943	980,491	1,215,865
IT - SLA	531,242	643,443	570,135	433,435	262,287	309,471	77,368	-184,919	-453,874
Sub-Total	1,029,320	1,141,338	901,541	930,083	995,740	1,463,175	1,791,311	795,571	761,992
Program Name #7 FACILITY									
Rent Paid to COB (SLA Property)	581,823	390,593	428,423	455,113	381,290	79,999	0	-381,290	-581,823
Facility Maintenance				96,106	161,793	401,293	415,087		
Sub-Total	581,823	390,593	428,423	551,219	543,083	481,292	415,087	-127,996	-166,736
Miscellaneous								0	0
Total	**10,046,634**	**10,056,236**	**10,745,651**	**10,986,747**	**12,078,659**	**13,441,596**	**13,780,640**	**1,701,981**	**3,734,005**

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

	A	M	N	R	U	X	Y	Z
1							**File Number:**	EB-2021-0009
2							**Exhibit:**	
3							**Tab:**	
4	**TO BE UPDATED AT THE DRAFT RATE ORDER STAGE**						**Schedule:**	
5							**Page:**	
6								
7							**Date:**	
8								
9	**Appendix 2-K**							
10	**Employee Costs**							
11								
12		**Last Rebasing Year (2017 OEB Approved)**	**Last Rebasing Year (2017 Actuals)**	**2018 Actuals**	**2019 Actuals**	**2020 Actuals**	**2021 Bridge Year**	**2022 Test Year**
13	**Number of Employees (FTEs including Part-Time)[1]**							
14	Management (including executive)	16	14	16	16	18	20	21
15	Non-Management (union and non-union)	47	42	45	43	41	50	49
16	Total	63	56	61	59	59	70	71
17	**Total Salary and Wages including ovetime and incentive pay**							
18	Management (including executive)	$ 1,847,248	$ 1,730,868	$ 2,054,244	$ 2,055,167	$ 2,340,470	$ 2,482,412	$ 2,731,372
19	Non-Management (union and non-union)	$ 3,445,987	$ 3,240,736	$ 3,396,938	$ 3,450,750	$ 3,305,219	$ 4,042,319	$ 4,011,417
20	Total	$ 5,293,235	$ 4,971,604	$ 5,451,182	$ 5,505,917	$ 5,645,689	$ 6,524,731	$ 6,742,788
21	**Total Benefits (Current + Accrued)**							
22	Management (including executive)	$ 439,691	$ 514,070	$ 572,837	$ 569,248	$ 637,947	$ 708,245	$ 729,055
23	Non-Management (union and non-union)	$ 962,858	$ 857,091	$ 883,312	$ 888,222	$ 871,989	$ 1,262,589	$ 1,219,931
24	Total	$ 1,402,550	$ 1,371,161	$ 1,456,149	$ 1,457,469	$ 1,509,936	$ 1,970,834	$ 1,948,986
25	**Total Compensation (Salary, Wages, & Benefits)**							
26	Management (including executive)	$ 2,286,939	$ 2,244,938	$ 2,627,081	$ 2,624,414	$ 2,978,417	$ 3,190,657	$ 3,460,427
27	Non-Management (union and non-union)	$ 4,408,845	$ 4,097,827	$ 4,280,250	$ 4,338,972	$ 4,177,207	$ 5,304,908	$ 5,231,347
28	Total	$ 6,695,785	$ 6,342,765	$ 6,907,331	$ 6,963,387	$ 7,155,624	$ 8,495,565	$ 8,691,774
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 2017 - OEB Approved	Last Rebasing Year 2017 - Actual	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	2022 Test Year
Reporting Basis	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**
OM&A Costs							
O&M	$ 3,199,267	$ 3,068,774	$ 3,219,205	$ 3,569,465	$ 3,500,453	$ 3,449,930	$ 3,644,114
Admin Expenses	$ 6,847,367	$ 6,987,462	$ 7,526,446	$ 7,417,282	$ 8,578,206	$ 9,991,666	$ 10,136,526
Total Recoverable OM&A from Appendix 2-JB [5]	$ 10,046,634	$ 10,056,236	$ 10,745,651	$ 10,986,747	$ 12,078,659	$ 13,441,596	$ 13,780,640
Number of Customers [2,4]	39,722	39,495	39,808	40,055	40,497	40,825	41,156
Number of FTEs [3,4]	62.7	55.8	60.9	58.6	58.6	69.9	70.6
Customers/FTEs	633	707	654	683	691	584	583
OM&A cost per customer							
O&M per customer	$81	$78	$81	$89	$86	$85	$89
Admin per customer	$172	$177	$189	$185	$212	$245	$246
Total OM&A per customer	**$253**	**$255**	**$270**	**$274**	**$298**	**$329**	**$335**
OM&A cost per FTE							
O&M per FTE	$51,016	$54,953	$52,871	$60,866	$59,730	$49,348	$51,597
Admin per FTE	$109,190	$125,125	$123,612	$126,478	$146,374	$142,922	$143,524
Total OM&A per FTE	**$160,206**	**$180,077**	**$176,483**	**$187,345**	**$206,104**	**$192,270**	**$195,121**

Notes:

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

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

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

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

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

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 (2017 OEB Approved)	Last Rebasing Year (2017 Actual)	Most Current Actuals Year 2020	2021 Bridge Year	Annual % Change	2022 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	$ -	$ 95,000	$ 178,219	$ 168,590	$ 188,104	11.58%	191,866	2.00%
2	OEB Section 30 Costs (OEB-initiated)	5655	$ -	$ 10,000	$ -	$ 6,726	$ 12,240	81.98%	12,485	2.00%
3	Expert Witness costs for regulatory matters	5655/5615	$ -	$ -	$ -	$ -	$ -		0	
4	Legal costs for regulatory matters	5655/5615/5630	$ -	$ -	$ -	$ -	$ 20,000		26,000	30.00%
5	Consultants' costs for regulatory matters	5655/5615/5630	$ -	$ -	$ -	$ -	$ -		0	
6	Operating expenses associated with staff resources allocated to regulatory matters	5655/5615/5610	$ -	$ 288,887	$ 302,604	$ 353,387	$ 366,199	3.63%	359,904	-1.72%
7	Operating expenses associated with other resources allocated to regulatory matters [1]	0	$ -	$ -	$ -	$ -	$ 500		200	-60.00%
8	Other regulatory agency fees or assessments	5655	$ -	$ -	$ 800	$ 800	$ 800	0.00%	816	2.00%
9	Any other costs for regulatory matters (please define)	5615	$ -	$ -	$ -	$ -	$ -		0	
10	Intervenor costs	5655	$ -	$ -	$ -	$ 11,246	$ -	-100.00%	11,440	
11	Include other items in green cells, as applicable									
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	Regulatory Costs (One-Time)									
1	Expert Witness costs	5,655.00	$ -	$ -	$ -	$ -	$ -		0	
2	Legal costs	5,655.00	(customer engagement)	$ 60,000.00	$ 69,468.73	$ 9,212.36	$ 104,000.00	1028.92%	113,212	8.86%
3	Consultants' costs	5,655.00	$ -	$ 147,099.00	$ 124,118.67	$ 143,270.00	$ 1,000.00	-99.30%	144,270	14327.00%
4	Incremental operating expenses associated with staff resources allocated to this application.	5,655.00	$ -	$ 12,000.00	$ 20,988.54	$ 6,812.36	$ 107,687.48	1480.77%	114,500	6.33%
5	Incremental operating expenses associated with other resources allocated to this application. [1]	5,655.00	$ -	$ 1,560.00	$ 2,668.50	$ -	$ -		0	
6	Intervenor costs	5,655.00	$ -	$ 127,000.00	$ 103,930.16	$ -	$ 150,000.00		150,000	0.00%
7	OEB Section 30 Costs (application-related)	5,655.00	$ -	$ -	$ -	$ -	(included above w cost awards)		0	#VALUE!
8	Include other items in green cells, as applicable									
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1	Sub-total - Ongoing Costs [2]		$ -	$ 393,887	$ 481,623	$ 540,749	$ 587,843	8.71%	$ 602,711	2.53%
2	Sub-total - One-time Costs [3]		$ -	$ 347,659	$ 321,175	$ 159,295	$ 362,687	127.68%	$ 521,982	43.92%
3	Total		$ -	$ 741,546	$ 802,798	$ 700,043	$ 950,531	35.78%	$ 707,107	-25.61%

Application-Related One-Time Costs	Total
Total One-Time Costs Related to Application to be Amortized over IRM Period	$ 521,982
1/5 of Total One-Time Costs	$ 104,396

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: 2017

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
Brantford Power Inc	BEC	Executive/Admin Services	Cost-based	$ 64,491.11	$ 64,491.11
Brantford Power Inc	BHI	Executive/Admin Services	Cost-based	$ 190,181.67	$ 190,181.67
Brantford Power Inc	BHI	Other Services	Cost-based	$ 6,639.58	$ 6,639.58
BHI	Brantford Power Inc	Other Services	Cost-based	$ 3,600.00	$ 3,600.00
City of Brantford	Brantford Power Inc.	Payroll (retiree benefits only)	Cost-based	$ 13,723.29	$ 13,723.29
City of Brantford	Brantford Power Inc.	Purchasing	Cost-based	$ 8,977.03	$ 8,977.03
City of Brantford	Brantford Power Inc.	Human Resources	Cost-based	$ 15,190.42	$ 15,190.42
City of Brantford	Brantford Power Inc.	Information Technology	Cost-based	$ 735,461.03	$ 735,461.03
City of Brantford	Brantford Power Inc.	Legal and Real Estate	Cost-based	$ 17,799.78	$ 17,799.78
City of Brantford	Brantford Power Inc.	Mailrun	Market-based	$ 7,206.12	$ 7,206.12
City of Brantford	Brantford Power Inc.	Telephone Service	Cost-based	$ 16,544.93	$ 16,544.93
City of Brantford	Brantford Power Inc.	Insurance and Risk Management	Market-based [premiums], Cost-based [Administration]	$ 154,979.57	$ 154,979.57
City of Brantford	Brantford Power Inc.	Records Management	Market-based	$ 5,872.02	$ 5,872.02
City of Brantford	Brantford Power Inc.	Facility Asset Management	Cost-based	$ 165,468.46	$ 165,468.46
City of Brantford	Brantford Power Inc.	Rental of Facilities-Office Space	Market-based	$ 142,650.60	$ 142,650.60
City of Brantford	Brantford Power Inc.	Rental of Facilities-Office/Warehouse/Vehicle Storage	Market-based	$ 204,315.95	$ 204,315.95
City of Brantford	Brantford Power Inc.	Vehicle Maintenance	Cost-based	$ 84,698.22	$ 84,698.22
City of Brantford	Brantford Power Inc.	Tree Trimming	Market-based [third-party services]; Cost-based [Administration]	$ 295,090.06	$ 295,090.06
Brantford Power Inc.	City of Brantford	Street Light Maintenance	Cost-based	$ 240,289.02	$ 240,289.02

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	$
Brantford Energy Corpora	Brantford Power Inc.	Corporate Management Services	Cost Based	72%	$ 97,910.49

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

Year: 2018

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
Brantford Power Inc	BEC	Executive/Admin Services	Cost-based	$ 56,299.00	$ 56,299.00
Brantford Power Inc	BHI	Executive/Admin Services	Cost-based	$ 137,388.00	$ 137,388.00
Brantford Power Inc	BHI	Other Services	Cost-based	$ 12,664.00	$ 12,664.00
BHI	Brantford Power Inc	Other Services	Cost-based	$ 8,595.00	$ 8,595.00
City of Brantford	Brantford Power Inc.	Payroll (retiree benefits only)	Cost-based	$ 8,881.36	$ 8,881.36
City of Brantford	Brantford Power Inc.	Purchasing	Cost-based	$ 8,437.30	$ 8,437.30
City of Brantford	Brantford Power Inc.	Human Resources	Cost-based	$ 1,242.87	$ 1,242.87
City of Brantford	Brantford Power Inc.	Information Technology	Cost-based	$ 627,698.12	$ 627,698.12
City of Brantford	Brantford Power Inc.	Legal and Real Estate	Cost-based	$ 12,332.69	$ 12,332.69
City of Brantford	Brantford Power Inc.	Mailrun	Market-based	$ 6,635.79	$ 6,635.79
City of Brantford	Brantford Power Inc.	Telephone Service	Cost-based	$ 17,057.37	$ 17,057.37
City of Brantford	Brantford Power Inc.	Insurance and Risk Management	Market-based [premiums], Cost-based [Administration]	$ 162,900.99	$ 162,900.99
City of Brantford	Brantford Power Inc.	Records Management	Market-based	$ 5,700.00	$ 5,700.00
City of Brantford	Brantford Power Inc.	Facility Asset Management	Cost-based	$ 201,350.38	$ 201,350.38
City of Brantford	Brantford Power Inc.	Rental of Facilities-Office Space	Market-based	$ 148,936.19	$ 148,936.19
City of Brantford	Brantford Power Inc.	Rental of Facilities-Office/Warehouse/Vehicle Storage	Market-based	$ 214,421.70	$ 214,421.70
City of Brantford	Brantford Power Inc.	Tree Trimming	Market-based [third-party services]; Cost-based [Administration]	$ 349,145.60	$ 349,145.60
City of Brantford	Brantford Power Inc.	Vehicle Maintenace	Cost-based	$ 90,560.05	$ 90,560.05
Brantford Power Inc.	City of Brantford	Street Light Maintenance	Cost-based	$ 479,870.74	$ 479,870.74

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	$
Brantford Energy Corpora	Brantford Power Inc.	Corporate Management Services	Cost Based	72%	$ 93,422.00

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

Year: 2019

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
Brantford Power Inc	BEC	Executive/Admin Services	Cost-based	$ 61,330.00	$ 61,330.00
Brantford Power Inc	BHI	Executive/Admin Services	Cost-based	$ 110,169.00	$ 110,169.00
Brantford Power Inc	BHI	Other Services	Cost-based	$ 124,056.99	$ 124,056.99
BHI	Brantford Power Inc	Other Services	Cost-based	$ 11,471.00	$ 11,471.00
City of Brantford	Brantford Power Inc.	Payroll (retiree benefits only)	Cost-based	$ 7,984.71	$ 7,984.71
City of Brantford	Brantford Power Inc.	Purchasing	Cost-based	$ 8,287.53	$ 8,287.53
City of Brantford	Brantford Power Inc.	Human Resources	Cost-based	$ 2,509.88	$ 2,509.88
City of Brantford	Brantford Power Inc.	Information Technology	Cost-based	$ 485,778.17	$ 485,778.17
City of Brantford	Brantford Power Inc.	Legal and Real Estate	Cost-based	$ 13,400.46	$ 13,400.46
City of Brantford	Brantford Power Inc.	Mailrun	Market-based	$ 6,719.41	$ 6,719.41
City of Brantford	Brantford Power Inc.				
City of Brantford	Brantford Power Inc.	Telephone Service	Cost-based	$ 16,869.00	$ 16,869.00
City of Brantford	Brantford Power Inc.	Insurance and Risk Management	Market-based [premiums], Cost-based [Administration]	$ 257,692.88	$ 257,692.88
City of Brantford	Brantford Power Inc.	Records Management	Market-based	$ 6,336.84	$ 6,336.84
City of Brantford	Brantford Power Inc.	Facility Asset Management	Cost-based	$ 220,030.56	$ 220,030.56
City of Brantford	Brantford Power Inc.	Rental of Facilities-Office Space	Market-based	$ 154,289.72	$ 154,289.72
City of Brantford	Brantford Power Inc.	Rental of Facilities-Office/Warehouse/Vehicle Storage	Market-based	$ 224,663.65	$ 224,663.65
City of Brantford	Brantford Power Inc.	Tree Trimming	Market-based [third-party services]; Cost-based [Administration]	$ 383,432.24	$ 383,432.24
City of Brantford	Brantford Power Inc.	Vehicle Maintenace	Cost-based	$ 46,673.53	$ 46,673.53
Brantford Power Inc.	City of Brantford	Street Light Maintenance	Cost-based	$ 299,686.00	$ 299,686.00

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	$
Brantford Energy Corpor	Brantford Power Inc.	Corporate Management Services	Cost Based	72%	$ 500,205.00

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

Year: 2020

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
Brantford Power Inc	BEC	Executive/Admin Services	Cost-based	$ 74,811.25	$ 74,811.25
Brantford Power Inc	BEC	Facility Asset Management	Cost-based	$ 2,879.42	$ 2,879.42
Brantford Power Inc	BEC	Rental of Facilities-Office Space	Market-based	$ 854.25	$ 854.25
Brantford Power Inc	BHI	Executive/Admin Services	Cost-based	$ 123,269.95	$ 123,269.95
Brantford Power Inc	BHI	Other Services	Cost-based	$ 37,711.97	$ 37,711.97
Brantford Power Inc	BHI	Facility Asset Management	Cost-based	$ 10,663.78	$ 10,663.78
Brantford Power Inc	BHI	Rental of Facilities-Office Space	Market-based	$ 12,387.25	$ 12,387.25
City of Brantford	Brantford Power Inc.	Payroll (retiree benefits only)	Cost-based	$ 6,363.03	$ 6,363.03
City of Brantford	Brantford Power Inc.	Purchasing	Cost-based	$ 6,603.15	$ 6,603.15
City of Brantford	Brantford Power Inc.	Human Resources	Cost-based	$ 953.35	$ 953.35
City of Brantford	Brantford Power Inc.	Information Technology	Cost-based	$ 418,040.04	$ 418,040.04
City of Brantford	Brantford Power Inc.	Legal and Real Estate	Cost-based	$ 25,330.17	$ 25,330.17
City of Brantford	Brantford Power Inc.	Mailrun	Market-based	$ 4,768.84	$ 4,768.84
City of Brantford	Brantford Power Inc.	Telephone Service	Cost-based	$ 17,261.58	$ 17,261.58
City of Brantford	Brantford Power Inc.	Insurance and Risk Management	Market-based [premiums], Cost-based [Administration]	$ 226,717.34	$ 226,717.34
City of Brantford	Brantford Power Inc.	Records Management	Market-based	$ 5,814.24	$ 5,814.24
City of Brantford	Brantford Power Inc.	Facility Asset Management	Cost-based	$ 171,304.12	$ 171,304.12
City of Brantford	Brantford Power Inc.	Rental of Facilities-Office Space	Market-based	$ 105,347.36	$ 105,347.36
City of Brantford	Brantford Power Inc.	Rental of Facilities-Office/Warehouse/Vehicle Storage	Market-based	$ 235,242.70	$ 235,242.70
City of Brantford	Brantford Power Inc.	Tree Trimming	Market-based [third-party services]; Cost-based [Administration]	$ 352,849.37	$ 352,849.37
City of Brantford	Brantford Power Inc.	Vehicle Maintenace	Cost-based	$ 72,374.84	$ 72,374.84
Brantford Power Inc.	City of Brantford	Street Light Maintenance	Cost-based	$ 200,034.39	$ 200,034.39

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	$
Brantford Energy Corpor	Brantford Power Inc.	Corporate Management Services	Cost Based	80%	$ 556,889.71

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

Year: 2021

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
Brantford Power Inc	BEC	Executive/Admin Services	Cost-based	$ 49,708.57	$ 49,708.57
Brantford Power Inc	BEC	Facility Asset Management	Cost-based	$ 2,320.00	$ 2,320.00
Brantford Power Inc	BEC	Rental of Facilities-Office Space	Market-based	$ 2,050.20	$ 2,050.20
Brantford Power Inc	BEC	Other Services	Cost-based	$ 3,375.36	$ 3,375.36
Brantford Power Inc	BHI	Executive/Admin Services	Cost-based	$ 130,677.65	$ 130,677.65
Brantford Power Inc	BHI	Other Services	Cost-based	$ 23,075.45	$ 23,075.45
Brantford Power Inc	BHI	Facility Asset Management	Cost-based	$ 29,354.00	$ 29,354.00
Brantford Power Inc	BHI	Rental of Facilities-Office Space	Market-based	$ 29,729.40	$ 29,729.40
City of Brantford	Brantford Power Inc.	Payroll (retiree benefits only)	Cost-based	$ 9,950.00	$ 9,950.00
City of Brantford	Brantford Power Inc.	Purchasing	Cost-based	$ 10,918.08	$ 10,918.08
City of Brantford	Brantford Power Inc.	Human Resources	Cost-based	$ 5,700.00	$ 5,700.00
City of Brantford	Brantford Power Inc.	Information Technology	Cost-based	$ 309,471.06	$ 309,471.06
City of Brantford	Brantford Power Inc.	Legal and Real Estate	Cost-based	$ 13,941.84	$ 13,941.84
City of Brantford	Brantford Power Inc.	Mailrun	Market-based	$ 9,771.60	$ 9,771.60
City of Brantford	Brantford Power Inc.	Telephone Service	Cost-based	$ 16,061.00	$ 16,061.00
City of Brantford	Brantford Power Inc.	Insurance and Risk Management	Market-based [premiums], Cost-based [Administration]	$ 251,601.50	$ 251,601.50
City of Brantford	Brantford Power Inc.	Records Management	Market-based	$ 5,930.28	$ 5,930.28
City of Brantford	Brantford Power Inc.	Facility Asset Management	Cost-based	$ 30,224.50	$ 30,224.50
City of Brantford	Brantford Power Inc.	Rental of Facilities-Office Space	Market-based	$ -	$ -
City of Brantford	Brantford Power Inc.	Rental of Facilities-Office/Warehouse/Vehicle Storage	Market-based	$ 63,415.43	$ 63,415.43
City of Brantford	Brantford Power Inc.	Tree Trimming	Market-based [third-party services]; Cost-based [Administration]	$ 379,234.75	$ 379,234.75
Brantford Power Inc.	City Of Brantford	Emergency Operations Service	Cost- Based	$ 6,966.00	$ 6,966.00
Brantford Power Inc.	City of Brantford	Street Light Maintenance	Cost-based	$ 206,559.42	$ 206,559.42

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	$
Brantford Energy Corpora	Brantford Power Inc.	Corporate Management Services	Cost Based	92%	$ 792,274.40

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

Year: 2022

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
Brantford Power Inc	BEC	Executive/Admin Services	Cost-based	$ 49,360.32	$ 49,360.32
Brantford Power Inc	BEC	Facility Asset Management	Cost-based	$ 2,367.00	$ 2,367.00
Brantford Power Inc	BEC	Rental of Facilities-Office Space	Cost-based	$ 2,050.20	$ 2,050.20
Brantford Power Inc	BEC	Other Services	Cost-based	$ 3,218.14	$ 3,218.14
Brantford Power Inc	BHI	Executive/Admin Services	Cost-based	$ 120,808.90	$ 120,808.90
Brantford Power Inc	BHI	Other Services	Cost-based	$ 22,430.20	$ 22,430.20
Brantford Power Inc	BHI	Facility Asset Management	Cost-based	$ 29,945.00	$ 29,945.00
Brantford Power Inc	BHI	Rental of Facilities-Office Space	Cost-based	$ 29,729.40	$ 29,729.40
City of Brantford	Brantford Power Inc.	Payroll (retiree benefits only)	Cost-based	$ 10,150.00	$ 10,150.00
City of Brantford	Brantford Power Inc.	Purchasing	Cost-based	$ 11,140.00	$ 11,140.00
City of Brantford	Brantford Power Inc.	Human Resources	Cost-based	$ 5,810.00	$ 5,810.00
City of Brantford	Brantford Power Inc.	Information Technology	Cost-based	$ 77,367.77	$ 77,367.77
City of Brantford	Brantford Power Inc.	Legal and Real Estate	Cost-based	$ 14,220.00	$ 14,220.00
City of Brantford	Brantford Power Inc.	Mailrun	Market-based	$ 9,970.00	$ 9,970.00
City of Brantford	Brantford Power Inc.	Telephone Service	Cost-based	$ 16,380.00	$ 16,380.00
City of Brantford	Brantford Power Inc.	Insurance and Risk Management	Market-based [premiums], Cost-based [Administration]	$ 256,640.00	$ 256,640.00
City of Brantford	Brantford Power Inc.	Records Management	Market-based	$ 6,050.00	$ 6,050.00
City of Brantford	Brantford Power Inc.	Facility Asset Management	Cost-based	$ -	$ -
City of Brantford	Brantford Power Inc.	Rental of Facilities-Office Space	Market-based	$ -	$ -
City of Brantford	Brantford Power Inc.	Rental of Facilities-Office/Warehouse/Vehicle Storage	Market-based	$ -	$ -
City of Brantford	Brantford Power Inc.	Tree Trimming	Market-based [third-party services]; Cost-based [Administration]	$ 386,820.00	$ 386,820.00
Brantford Power Inc.	City Of Brantford	Emergency Operations Service	Cost- Based	$ 6,966.00	$ 6,966.00
Brantford Power Inc.	City of Brantford	Street Light Maintenance	Cost-based	$ 207,011.18	$ 207,011.18

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	$
Brantford Energy Corpora	Brantford Power Inc.	Corporate Management Services	Cost Based	90%	$ 555,727.60

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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: 2022

Line No.	Particulars	Capitalization Ratio (%)		Capitalization Ratio ($)	Cost Rate (%)		Return ($)
	Debt						
1	Long-term Debt	56.00%		$54,979,871	3.28%		$1,804,406
2	Short-term Debt	4.00%	(1)	$3,927,134	1.75%		$68,725
3	**Total Debt**	60.0%		$58,907,004	3.18%		$1,873,131
	Equity						
4	Common Equity	40.00%		$39,271,336	8.34%		$3,275,229
5	Preferred Shares			$ -			$ -
6	**Total Equity**	40.0%		$39,271,336	8.34%		$3,275,229
7	**Total**	100.0%		$98,178,340	5.24%		$5,148,360

Notes

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

Last OEB-approved year: 2017

Line No.	Particulars	Capitalization Ratio (%)		Capitalization Ratio ($)	Cost Rate (%)		Return ($)
	Debt						
1	Long-term Debt	56.00%		$41,442,091	4.29%		$1,777,125
2	Short-term Debt	4.00%	(1)	$2,960,149	1.76%		$52,099
3	**Total Debt**	60.0%		$44,402,240	4.12%		$1,829,224
	Equity						
4	Common Equity	40.00%		$29,601,494	8.78%		$2,599,011
5	Preferred Shares			$ -			$ -
6	**Total Equity**	40.0%		$29,601,494	8.78%		$2,599,011
7	**Total**	100.0%		$74,003,734	5.98%		$4,428,235

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Appendix 2-OB
Debt Instruments

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

Year 2017

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) [2]	Interest ($) [1]	Additional Comments, if any
1	Promissory Note	Corporation of the Ci	Affiliated	Fixed Rate	1-Feb-16	5	$ 24,189,168	4.20%	$ 1,015,945.06	start date is last renewal
2	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	3-Dec-07	25	$ 1,833,054	5.20%	$ 95,231.54	
3	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	1-Dec-10	40	$ 4,503,821	4.96%	$ 223,604.77	
4	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	18-Nov-09	15	$ 4,157,569	3.53%	$ 146,722.57	
5	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	3-Dec-12	30	$ 3,652,223	3.92%	$ 143,264.62	
6	Powerline Municipal Transformer Station Bo	Royal Bank	Third-Party	Fixed Rate	31-Jan-06	15	$ 2,031,000	5.51%	$ 111,908.10	
Total							$ 40,366,836	4.30%	$ 1,736,676.65	

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.

Appendix 2-OB
Debt Instruments

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

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	Promissory Note	Corporation of the Ci	Affiliated	Fixed Rate	1-Feb-16	5	$ 24,189,168	4.20%	$ 1,015,945.06	start date is last renewal
2	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	3-Dec-07	25	$ 1,753,215	5.20%	$ 91,180.56	
3	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	1-Dec-10	40	$ 4,449,353	4.97%	$ 220,941.94	
4	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	18-Nov-09	15	$ 3,822,780	3.54%	$ 135,239.04	
5	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	3-Dec-12	30	$ 3,566,466	3.92%	$ 139,952.68	
6	Powerline Municipal Transformer Station Bo	Royal Bank	Third-Party	Fixed Rate	31-Jan-06	15	$ 1,527,500	5.51%	$ 84,165.25	
Total							$ 39,308,482	4.29%	$ 1,687,424.53	

Appendix 2-OB
Debt Instruments

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

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	Promissory Note	Corporation of the Ci	Affiliated	Fixed Rate	1-Feb-16	5	$ 24,189,168	4.20%	$ 1,015,945.06	start date is last renewal
2	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	3-Dec-07	25	$ 1,669,221	5.21%	$ 86,918.69	
3	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	1-Dec-10	40	$ 4,392,155	4.97%	$ 218,145.67	
4	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	18-Nov-09	15	$ 3,476,307	3.55%	$ 123,354.75	
5	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	3-Dec-12	30	$ 3,477,331	3.93%	$ 136,510.32	
6	Powerline Municipal Transformer Station Bo	Royal Bank	Third-Party	Fixed Rate	31-Jan-06	15	$ 1,010,500	5.51%	$ 55,678.55	
7	Facility Loan (construction advance)	Royal Bank	Third-Party	Fixed Rate	25-Jul-19	N/A	$ 3,497,000	2.06%	$ 72,062.68	
Total							$ 41,711,682	4.10%	$ 1,708,615.72	

Appendix 2-OB
Debt Instruments

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

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	Promissory Note	Corporation of the Ci	Affiliated	Fixed Rate	1-Feb-16	5	$ 24,189,168	4.20%	$ 1,015,945.06	start date is last renewal
2	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	3-Dec-07	25	$ 1,580,853	5.21%	$ 82,434.95	
3	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	1-Dec-10	40	$ 4,332,091	4.97%	$ 215,209.26	
4	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	18-Nov-09	15	$ 3,117,742	3.56%	$ 111,055.70	
5	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	3-Dec-12	30	$ 3,384,687	3.93%	$ 132,932.40	
6	Powerline Municipal Transformer Station Bo	Royal Bank	Third-Party	Fixed Rate	31-Jan-06	15	$ 436,500	5.51%	$ 24,051.15	
7	Facility Loan (construction advance)	Royal Bank	Third-Party	Fixed Rate	25-Jul-19	N/A	$ 10,154,750	3.35%	$ 340,109.59	converted Oct 1/20
Total							$ 47,195,790	4.07%	$ 1,921,738.10	

Appendix 2-OB
Debt Instruments

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

Year 2021

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) [2]	Interest ($) [1]	Additional Comments, if any
1	Promissory Note	Corporation of the Ci	Affiliated	Fixed Rate	1-Feb-16	5	$ 24,189,168	4.20%	$ 1,015,945.06	start date is last renewal
2	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	3-Dec-07	25	$ 1,487,885	5.22%	$ 77,717.78	
3	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	1-Dec-10	40	$ 4,269,016	4.97%	$ 212,125.71	
4	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	18-Nov-09	15	$ 2,746,663	3.58%	$ 98,327.43	
5	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	3-Dec-12	30	$ 3,288,393	3.93%	$ 129,213.57	
6	Powerline Municipal Transformer Station Bo	Royal Bank	Third-Party	Fixed Rate	31-Jan-06	15	$ 74,500	5.51%	$ 4,104.95	
7	Facility Loan	Royal Bank	Third-Party	Fixed Rate	1-Oct-20	25	$ 13,046,500	3.11%	$ 405,214.88	
Total							$ 49,102,126	3.96%	$ 1,942,649.37	

Appendix 2-OB
Debt Instruments

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

Year 2022

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) [2]	Interest ($) [1]	Additional Comments, if any
1	Promissory Note	Corporation of the Ci	Affiliated	Fixed Rate	1-Feb-21	5	$ 24,189,168	2.85%	$ 689,391.29	start date is last renewal
2	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	3-Dec-07	25	$ 1,390,077	5.23%	$ 72,755.03	
3	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	1-Dec-10	40	$ 4,202,781	4.97%	$ 208,887.64	
4	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	18-Nov-09	15	$ 2,362,634	3.60%	$ 85,154.94	
5	General borrowings	Ontario Infrastructure	Third-Party	Fixed Rate	3-Dec-12	30	$ 3,188,308	3.93%	$ 125,348.30	
6	Facility Loan	Royal Bank	Third-Party	Fixed Rate	1-Oct-20	25	$ 12,508,500	3.11%	$ 388,590.68	
Total							$ 47,841,469	3.28%	$ 1,570,127.87	

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

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

Proposed Rate Class for Billing Embedded Distributor(s)

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

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

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

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

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

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Appendix 2-R
Loss Factors

		Historical Years					5-Year Average
		2016	2017	2018	2019	2020	
	Losses Within Distributor's System						
A(1)	"Wholesale" kWh delivered to distributor (higher value)	###########	964,379,142	###########	###########	###########	998,810,674
A(2)	"Wholesale" kWh delivered to distributor (lower value)	997,828,146	963,518,068	###########	###########	###########	997,738,695
B	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)	71,967,244	49,798,281	47,558,080	47,347,679	49,059,529	53,146,163
C	Net "Wholesale" kWh delivered to distributor = **A(2) - B**	925,860,902	913,719,787	964,754,986	958,085,051	960,541,937	944,592,533
D	"Retail" kWh delivered by distributor	974,690,118	942,059,033	982,068,822	979,704,549	982,207,759	972,146,056
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)	71,967,244	49,798,281	47,558,080	47,347,679	49,059,529	53,146,163
F	Net "Retail" kWh delivered by distributor = **D - E**	902,722,874	892,260,752	934,510,742	932,356,870	933,148,230	918,999,894
G	Loss Factor in Distributor's system = **C / F**	1.0256	1.0241	1.0324	1.0276	1.0294	1.0278
	Losses Upstream of Distributor's System						
H	Supply Facilities Loss Factor	1.0025	1.0009	1.0007	1.0008	1.0005	1.0011
	Total Losses						
I	Total Loss Factor = **G x H**	1.0282	1.0250	1.0331	1.0284	1.0299	1.0290

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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	$83.62	$83.62
Adjustments ($/MWh)			$3.24
TOTAL ($/MWh)	Average Supply Cost for RPP Consumers		**$107.73**

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			7,237,677	286,271,410	$ 0.02087	$ 0.10773	$30,991,069
General Service < 50 kW	kWh	4010	4705			13,131,057	64,232,471	$ 0.02087	$ 0.10773	$7,193,809
General Service 50 to 2999 kW	kWh	4035	4705	208,282,274		270,392,752	19,292,173	$ 0.02087	$ 0.10773	$12,068,294
Unmetered Scattered Load	kWh	4010	4705			-	1,502,728	$ 0.02087	$ 0.10773	$161,889
Sentinel Lighting	kWh	4025	4705			4,901	149,490	$ 0.02087	$ 0.10773	$16,207
Street Lighting	kWh	4025	4705			7,775,272	-	$ 0.02087	$ 0.10773	$162,270
Embedded Distributor	kWh	4025	4705			-	-	$ 0.02087	$ 0.10773	$0
	kWh	4025	4705					$ 0.02087	$ 0.10773	$0
	kWh	4025	4705					$ 0.02087	$ 0.10773	$0
TOTAL										**$50,593,538**

Class A - non-RPP Global Adjustment

Customer		Revenue	Expense		2021 Test Year kWh Volume		Hist. Avg GA/kWh ***	Amount
General Service > 50 to 4999 kW		4035	4707		208,282,274		$ 0.0710	$14,793,677
		4010	4707					$0
		4010	4707					$0
					208,282,274			**$14,793,677**

Class B - non-RPP Global Adjustment

Customer		Revenue	Expense			2021 Test Year				Amount
Class Name	UoM	USA #	USA #			Class B Non-RPP Volume			GA Rate/kWh	
Residential	kWh	4006	4707			7,237,677			$ 0.08362	$605,215
General Service < 50 kW	kWh	4010	4707			13,131,057			$ 0.08362	$1,098,019
General Service 50 to 2999 kW	kWh	4035	4707			270,392,752			$ 0.08362	$22,610,242
Unmetered Scattered Load	kWh	4010	4707			0			$ 0.08362	$0
Sentinel Lighting	kWh	4025	4707			4,901			$ 0.08362	$410
Street Lighting	kWh	4025	4707			7,775,272			$ 0.08362	$650,168
Embedded Distributor	kWh	4025	4707			0			$ 0.08362	$0
	kWh	4025	4707			0			$ 0.08362	$0
Total Volume						**298,541,659**				
TOTAL										**$24,964,053**

*Regulated Price Plan Prices for the Period November 1, 2019 – October 31, 2020
** Enter 2021 load forecast data by class based on the most recent 12-month historic Class A and Class B RPP/Non-RPP proportions
*** Based on average $ GA per kWh billed to class A customers for most recent 12-month historical year.

Cost of Power Calculation

File Number:
Exhibit:
Tab:
Schedule:
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1. Volumns for Electricity Commodity and Global Adjustment non-RPP in kWh
2. All Volume should be loss adjusted with the exception of:
   - Volume for Electricity Commodity, Wholesale Market Services, Class A and B should loss adjusted less WMP
   - Low Voltage Charges - No loss adjustment for kWh

		2021 Test Year	RPP		2021 Test Year	non-RPP		Total
Electricity Commodity	Units	Volume	Rate	$	Volume	Rate	$	$
Class per Load Forecast				-				
Residential	kWh	286,271,410		30,840,019	7,237,677		151,050	
General Service < 50 kW	kWh	64,232,471		6,919,764	13,131,057		274,045	
General Service 50 to 2999 kW	kWh	19,292,173		2,078,346	478,675,026		9,989,948	
Unmetered Scattered Load	kWh	1,502,728		161,889	-		-	
Sentinel Lighting	kWh	149,490		16,105	4,901		102	
Street Lighting	kWh	-		-	7,775,272		162,270	
Embedded Distributor	kWh	-		-	-		-	
-		-		-	-		-	
-		-		-	-		-	
SUB-TOTAL		371,448,272		40,016,122	506,823,933		10,577,415	$ 50,593,538

Global Adjustment non-RPP	Units	Volume	Rate	$	Volume	Rate	$	Total
Class per Load Forecast								
Residential				0			605,214.5157	
General Service < 50 kW				0			1,098,018.9919	
General Service 50 to 2999 kW				0			37,403,918.7437	
Unmetered Scattered Load				0			-	
Sentinel Lighting				0			409.8392	
Street Lighting				0			650,168.2530	
Embedded Distributor				0			-	
				0				
				0				
SUB-TOTAL		0		0			39,757,730	$ 39,757,730

Transmission - Network	Units	Volume	Rate	$	Volume	Rate	$	Total
Class per Load Forecast								
Residential	kWh	286,271,410	0.0099	2,843,338	7,237,677	0.0099	71,887	
General Service < 50 kW	kWh	64,232,471	0.0087	561,113	13,131,057	0.0087	114,708	
General Service 50 to 2999 kW	kW	50,962	3.0156	153,680	774,219	3.0156	2,334,731	
Unmetered Scattered Load	kWh	1,502,728	0.0053	7,912	-	0.0053	-	
Sentinel Lighting	kW	462	2.8157	1,302	-	2.8157	-	
Street Lighting	kW	-	2.9012	-	22,948	2.9012	66,576	
Embedded Distributor	kW	-	3.0156	-	102,609	3.0156	309,426	
				-			-	
				-			-	
				-			-	
SUB-TOTAL				3,567,346			2,897,329	6,464,674

Transmission - Connection	Units	Volume	Rate	$	Volume	Rate	$	Total
Class per Load Forecast								
Residential	kWh	286,271,410	0.0059	1,686,483	7,237,677	0.0059	42,639	
General Service < 50 kW	kWh	64,232,471	0.0053	340,566	13,131,057	0.0053	69,622	
General Service 50 to 2999 kW	kW	-	1.7858	-	1,348,962	1.7858	2,409,004	
Unmetered Scattered Load	kW	1,502,728	0.0053	7,968	-	0.0053	-	
Sentinel Lighting	kW	462	1.6680	771	-	1.6680	-	
Street Lighting	kW	-	1.6487	-	22,948	1.6487	37,833	
Embedded Distributor	kW	-	1.7858	-	102,609	1.7858	183,241	
				-			-	
				-			-	
SUB-TOTAL				2,035,788			2,742,338	4,778,126

Wholesale Market Service								
Class per Load Forecast	**Units**	Volume	Rate	$	Volume	Rate	$	Total
Residential	kWh	286,271,410	0.0030	858,814	7,237,677	0.0030	21,713	
General Service < 50 kW	kWh	64,232,471	0.0030	192,697	13,131,057	0.0030	39,393	
General Service 50 to 2999 kW	kWh	19,292,173	0.0030	57,877	478,675,026	0.0030	1,436,025	
Unmetered Scattered Load	kWh	1,502,728	0.0030	4,508	-	0.0030	-	
Sentinel Lighting	kWh	149,490	0.0030	448	4,901	0.0030	15	
Street Lighting	kWh	-	0	-	7,775,272	0	23,326	
Embedded Distributor	kWh	-	0	-	-	0	-	
				-			-	
				-			-	
SUB-TOTAL				1,114,345			1,520,472	2,634,817

Class A CBR								
Class per Load Forecast	**Units**	Volume	Rate	$	Volume	Rate[4]	$	Total
Residential	kWh			-			-	
General Service < 50 kW	kWh			-			-	
General Service 50 to 2999 kW	kWh			-	208,282,274	0.0005	98,330	
Unmetered Scattered Load	kWh			-			-	
Sentinel Lighting	kWh			-			-	
Street Lighting	kWh			-			-	
Embedded Distributor	kWh			-			-	
				-			-	
				-			-	
SUB-TOTAL				-			98,330	98,330

Class B CBR								
Class per Load Forecast	**Units**	Volume	Rate	$	Volume	Rate	$	Total
Residential	kWh	7,237,677	0.0004	2,895	286,271,410	0.0004	114,509	
General Service < 50 kW	kWh	13,131,057	0.0004	5,252	64,232,471	0.0004	25,693	
General Service 50 to 2999 kW	kWh	270,392,752	0.0004	108,157	19,292,173	0.0004	7,717	
Unmetered Scattered Load	kWh	-	0.0004	-	1,502,728	0.0004	601	
Sentinel Lighting	kWh	4,901	0.0004	2	149,490	0.0004	60	
Street Lighting	kWh	7,775,272	0.0004	3,110	-	0.0004	-	
Embedded Distributor	kWh	-	0.0004	-	-	0.0004	-	
				-			-	
				-			-	
SUB-TOTAL				119,417			148,579	267,996

RRRP								
Class per Load Forecast	**Units**	Volume	Rate	$	Volume	Rate	$	Total
Residential	kWh	286,271,410	0.0005	143,136	7,237,677	0.0005	3,619	
General Service < 50 kW	kWh	64,232,471	0.0005	32,116	13,131,057	0.0005	6,566	
General Service 50 to 2999 kW	kWh	19,292,173	0.0005	9,646	478,675,026	0.0005	239,338	
Unmetered Scattered Load	kWh	1,502,728	-	-	-	-	-	
Sentinel Lighting	kWh	149,490	0.0005	75	4,901	0.0005	2	
Street Lighting	kWh	-	0.0005	-	7,775,272	0.0005	3,888	
Embedded Distributor	kWh	-	0.0005	-	-	0.0005	-	
				-			-	
				-			-	
SUB-TOTAL				184,973			253,412	438,385

Low Voltage - No TLF adjustment	Units							
Class per Load Forecast		Volume	Rate	$	Volume	Rate	$	Total
Residential				-			-	
General Service < 50 kW				-			-	
General Service 50 to 2999 kW				-			-	
Unmetered Scattered Load				-			-	
Sentinel Lighting				-			-	
Street Lighting				-			-	
Embedded Distributor				-			-	
				-			-	
				-			-	
SUB-TOTAL				-			-	-

Smart Meter Entity Charge								
Class per Load Forecast		Customers	Rate	$	Customers	Rate	$	Total
Residential		36,866	0.57	252,164	795	0.57	5,438	
General Service < 50 kW		2,709	0.57	18,526	236	0.57	1,614	
				-			-	
SUB-TOTAL				270,690			7,052	277,742
SUB- TOTAL				47,308,680			58,002,658	105,311,338
OER CREDIT[3]	21.20%			(10,029,440)			0	(10,029,440)
TOTAL				**37,279,240**			**58,002,658**	**95,281,898**

3.The OER Credit of 31.8% will only apply to RPP proportion of the listed components. Impacts on distribution charges are excluded for the purpose of calculating the cost of power.
4. Class A CBR: use the average CBR per kWh, similar to how the Class A GA cost is calculated. A Class A customer is a customer who participate in the ICI, pays global adjustment (GA) based on th

2021 Test Year - Cop		
4705 -Power Purchased	$	50,593,538
4707- Global Adjustment	$	39,757,730
4708-Charges-WMS	$	3,439,528
4714-Charges-NW	$	6,464,674
4716-Charges-CN	$	4,778,126
4750-Charges-LV	$	-
4751-IESO SME	$	277,742
Misc A/R or A/P	$	(10,029,440)
TOTAL	**$**	**95,281,898**