Numbers may not add due to rounding.

Table 1
Prescribed Facilities - Asset Retirement Obligation, Nuclear Segregated Funds, and Asset Retirement Costs Inclusive of Year-end 2020 Pickering Station End of Life Changes ($M)
Years Ending December 31, 2016 to 2026

Line No.	Description	Note	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	ASSET RETIREMENT OBLIGATION												
1	**Opening Balance**	1	8,836.3	9,009.9	9,535.8	9,956.1	10,412.2	10,839.6	11,177.2	11,565.1	11,989.7	12,393.1	12,629.1
2	**Used Fuel Storage and Disposal Variable Expenses**	2	61.0	45.1	51.8	65.0	55.2	71.2	62.9	74.7	78.5	58.6	57.5
3	**Low & Intermediate Level Waste Management Variable Expenses**	3	3.2	11.3	8.9	5.9	8.3	13.1	12.9	15.8	15.6	9.1	4.7
4	**Accretion Expense**		494.7	495.7	511.4	531.4	550.6	567.5	581.7	596.9	615.3	632.4	646.2
5	**Expenditures for Used Fuel, Waste Management & Decommissioning**		(128.8)	(169.2)	(150.5)	(146.3)	(237.8)	(314.2)	(269.6)	(262.7)	(306.1)	(463.9)	(638.4)
6	**Consolidation and Other Adjustments**		(0.4)	(0.6)	(1.3)	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7	**Closing Balance Before Year-End Adjustments** (lines 1 through 6)		9,266.0	9,392.2	9,956.1	10,412.2	10,788.5	11,177.2	11,565.1	11,989.7	12,393.1	12,629.1	12,699.2
8	**2017 ONFA Reference Plan Adjustment - Ongoing Operations**	5	2.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	**2017 ONFA Reference Plan Adjustment - Legacy Facilities**	6	(258.3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10	**Year-end 2017 Adjustment Reflecting Nuclear Station End of Life Changes**	4	0.0	143.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11	**Year-end 2020 Adjustment Reflecting Changes to Pickering Station End of Life Dates**	8	0.0	0.0	0.0	0.0	51.1	0.0	0.0	0.0	0.0	0.0	0.0
12	**Closing Balance** (line 7 through 11)		9,009.9	9,535.8	9,956.1	10,412.2	10,839.6	11,177.2	11,565.1	11,989.7	12,393.1	12,629.1	12,699.2
13	**Average Asset Retirement Obligation** ((line 1 + line 7)/2)		9,051.2	9,201.0	9,746.0	10,184.1	10,600.3	11,008.4	11,371.2	11,777.4	12,191.4	12,511.1	12,664.2
	NUCLEAR SEGREGATED FUNDS BALANCE												
14	**Opening Balance**	1	7,722.6	8,253.5	8,740.7	9,244.0	9,780.0	10,319.7	10,833.9	11,555.9	12,145.3	12,732.1	13,094.4
15	**Earnings (Losses)**		392.8	424.9	449.8	478.1	501.7	529.2	560.2	593.1	622.6	646.4	658.8
16	**Contributions**		176.7	102.5	102.5	102.5	102.5	102.5	244.4	100.6	100.6	0.0	0.0
17	**Disbursements**		(38.5)	(40.3)	(49.0)	(44.6)	(64.5)	(117.6)	(82.5)	(104.3)	(136.4)	(284.2)	(529.3)
18	**Closing Balance** (line 14 through 17)		8,253.5	8,740.7	9,244.0	9,780.0	10,319.7	10,833.9	11,555.9	12,145.3	12,732.1	13,094.4	13,223.8
19	**Average Nuclear Segregated Funds Balance** ((line 14 + line 18)/2)		7,988.1	8,497.1	8,992.3	9,512.0	10,049.9	10,576.8	11,194.9	11,850.6	12,438.7	12,913.3	13,159.1
	UNFUNDED NUCLEAR LIABILITY BALANCE (UNL)												
20	**Opening Balance** (line 1 - line 14)		1,113.7	756.3	795.1	712.1	632.1	519.9	343.3	9.2	(155.6)	(339.1)	(465.3)
21	**Closing Balance** (line 7 - line 18)		1,012.5	651.5	712.1	632.1	468.7	343.3	9.2	(155.6)	(339.1)	(465.3)	(524.6)
22	**Average Unfunded Nuclear Liability Balance** ((line 20 + line 21)/2)		1,063.1	703.9	753.6	672.1	550.4	431.6	176.3	(73.2)	(247.3)	(402.2)	(494.9)
	ASSET RETIREMENT COSTS (ARC)												
23	**Opening Balance**	1	850.8	542.2	611.7	529.5	447.4	416.2	336.0	255.8	175.7	95.5	92.1
24	**Depreciation Expense**		(50.3)	(74.1)	(82.2)	(82.2)	(82.2)	(80.2)	(80.2)	(80.2)	(80.2)	(3.4)	(3.4)
25	**Closing Balance Before Year-End Adjustments** (line 23 + line 24)	7	800.5	468.0	529.5	447.4	365.2	336.0	255.8	175.7	95.5	92.1	88.7
26	**2017 ONFA Reference Plan Adjustment - Ongoing Facilities**	6	(258.3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27	**Year-end 2017 Adjustment Reflecting Nuclear Station End of Life Changes**	4	0.0	143.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28	**Year-end 2020 Adjustment Reflecting Changes to Pickering Station End of Life Dates**	8	0.0	0.0	0.0	0.0	51.1	0.0	0.0	0.0	0.0	0.0	0.0
29	**Closing Balance** (line 25 + line 26 + line 27 + line 28)		542.2	611.7	529.5	447.4	416.2	336.0	255.8	175.7	95.5	92.1	88.7
30	**Average Asset Retirement Costs** ((line 23 + line 25)/2)		825.7	505.1	570.6	488.5	406.3	376.3	295.8	215.6	135.7	94.2	90.8
31	**LESSER OF AVERAGE UNL OR ARC** (lesser of line 22 or line 30, if >0)		825.7	505.1	570.6	488.5	406.3	376.3	176.3	0.0	0.0	0.0	0.0

Notes:

1 Opening balances in col. (a) from EB-2016-0152, Ex. C2-1-1 Table 2, col. (d).
2 Includes expenses associated with four one-time, full loads of new fuel into the reactors at Darlington for the refurbished units prior to start-up (discussed in Ex. F2-5-1 section 2.0).
3 Starting in 2016, a portion of expenses relates to OM&A costs charged to the Darlington Refurbishment Program for disposal of low and intermediate level waste (Ex. F2-7-1, Table 1).
4 Adjustment recorded on December 31, 2017 reflecting the changes to station end-of-life date assumptions underlying the ARO calculation, consistent with the accounting order application in EB-2018-0002. See Ex. C2-1-1 Table 4 for further details.
5 Adjustment recorded on December 31, 2016 associated with the current approved ONFA Reference Plan effective January 1, 2017 related to legacy facilities. In accordance with GAAP, this amount was expensed (i.e., not included in ARC) as legacy facilities are not used to support OPG's current operations.
6 As shown in EB-2016-0152 Ex. J21.1, Att. 2, Table 4, col. (b), line 27, adjustment recorded on December 31, 2016 associated with the current approved ONFA Reference Plan effective January 1, 2017 related to ongoing facilities. See Ex. C2-1-1 Table 4 for further details.
7 Col. (b), line 26 is as per EB-2018-0002 Schedule 1-Staff-1, Att. 1, Table 1a, col. (d), line 1a (difference due to rounding).
8 Adjustment recorded on December 31, 2020 reflecting changes to Pickering station end-of-life date assumptions underlying the ARO calculation. Col. (e) as per Ex. L-F4-01-Staff-271, Att. 2, Table 1, line 6, col. (g).

Numbers may not add due to rounding.

Table 2
Bruce Facilities - Asset Retirement Obligation, Nuclear Segregated Funds, and Asset Retirement Costs Inclusive of Year-end 2020 Pickering Station End of Life Changes ($M)
Years Ending December 31, 2016 to 2026

Line No.	Description	Note	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	ASSET RETIREMENT OBLIGATION												
1	**Opening Balance**	1	10,946.0	10,083.6	10,529.1	10,953.8	11,361.4	11,768.0	12,164.2	12,604.8	13,060.2	13,544.9	14,070.9
2	**Used Fuel Storage and Disposal Variable Expenses**		66.9	57.3	63.6	64.7	60.1	82.3	80.1	95.2	86.0	96.9	79.8
3	**Low & Intermediate Level Waste Management Variable Expenses**		2.5	2.5	2.5	2.6	4.0	8.6	3.7	4.9	5.2	4.3	5.3
4	**Accretion Expense**		511.9	459.9	470.6	487.8	504.1	519.7	537.5	556.7	576.4	599.0	622.9
5	**Expenditures for Used Fuel, Waste Management & Decommissioning**		(132.6)	(118.5)	(111.1)	(147.6)	(174.4)	(214.4)	(180.7)	(201.5)	(182.9)	(174.2)	(178.6)
6	**Consolidation and Other Adjustments**		(0.3)	(0.4)	(0.9)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7	**Closing Balance Before Year-End Adjustments** (lines 1 through 6)		11,394.4	10,484.4	10,953.8	11,361.4	11,755.1	12,164.2	12,604.8	13,060.2	13,544.9	14,070.9	14,600.3
8	**2017 ONFA Reference Plan Adjustment - Legacy Facilities**	3	2.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	**2017 ONFA Reference Plan Adjustment - Ongoing Facilities**	4	(1,312.9)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10	**Year-end 2017 Adjustment Reflecting Nuclear Station End of Life Changes**	2	0.0	44.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11	**Year-end 2020 Adjustment Reflecting Changes to Pickering Station End of Life Dates**	5	0.0	0.0	0.0	0.0	13.0	0.0	0.0	0.0	0.0	0.0	0.0
12	**Closing Balance** (line 7 through 11)		10,083.6	10,529.1	10,953.8	11,361.4	11,768.0	12,164.2	12,604.8	13,060.2	13,544.9	14,070.9	14,600.3
13	**Average Asset Retirement Obligation** ((line 1 + line 7)/2)		11,170.2	10,284.0	10,741.5	11,157.6	11,558.2	11,966.1	12,384.5	12,832.5	13,302.5	13,807.9	14,335.6
	NUCLEAR SEGREGATED FUNDS BALANCE												
14	**Opening Balance**	1	7,413.8	7,730.1	7,983.7	8,238.9	8,512.6	8,776.4	8,994.7	9,115.6	9,370.6	9,634.6	10,004.2
15	**Earnings (Losses)**		374.9	393.8	406.5	423.8	439.0	444.4	452.6	462.0	475.1	491.0	510.3
16	**Contributions**		(26.9)	(102.5)	(102.5)	(102.5)	(102.5)	(102.5)	(244.4)	(100.6)	(100.6)	0.0	0.0
17	**Disbursements**		(31.6)	(37.7)	(48.8)	(47.6)	(72.7)	(123.6)	(87.3)	(106.5)	(110.4)	(121.3)	(108.7)
18	**Closing Balance** (line 13 through 16)		7,730.1	7,983.7	8,238.9	8,512.6	8,776.4	8,994.7	9,115.6	9,370.6	9,634.6	10,004.2	10,405.9
19	**Average Nuclear Segregated Funds Balance** ((line 13 + line 17)/2)		7,572.0	7,856.9	8,111.3	8,375.8	8,644.5	8,885.5	9,055.2	9,243.1	9,502.6	9,819.4	10,205.1
	ASSET RETIREMENT COSTS (ARC)												
20	**Opening Balance**	1	4,390.9	2,977.8	2,954.5	2,885.2	2,816.0	2,759.8	2,690.3	2,620.9	2,551.4	2,482.0	2,412.5
21	**Depreciation Expense**		(100.2)	(68.0)	(69.2)	(69.2)	(69.2)	(69.4)	(69.4)	(69.4)	(69.4)	(69.4)	(69.4)
22	**Closing Balance Before Year-End Adjustments** (line 20 + line 21)		4,290.7	2,909.7	2,885.2	2,816.0	2,746.8	2,690.3	2,620.9	2,551.4	2,482.0	2,412.5	2,343.1
23	**2017 ONFA Reference Plan Adjustment - Ongoing Facilities**	4	(1,312.9)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24	**Year-end 2017 Adjustment Reflecting Nuclear Station End of Life Changes**	2	0.0	44.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25	**Year-end 2020 Adjustment Reflecting Changes to Pickering Station End of Life Dates**	5	0.0	0.0	0.0	0.0	13.0	0.0	0.0	0.0	0.0	0.0	0.0
26	**Closing Balance** (line 22 + line 23 + line 24)		2,977.8	2,954.5	2,885.2	2,816.0	2,759.8	2,690.3	2,620.9	2,551.4	2,482.0	2,412.5	2,343.1
27	**Average Asset Retirement Costs** ((line 20 + line 22)/2))		4,340.8	2,943.8	2,919.8	2,850.6	2,781.4	2,725.0	2,655.6	2,586.1	2,516.7	2,447.2	2,377.8

Notes:

1 Opening balances in col. (a) from EB-2016-0152, Ex. C2-1-1 Table 3, col. (d).
2 Adjustment recorded on December 31, 2017 reflecting the changes to station end-of-life date assumptions underlying the ARO calculation, consistent with the EB-2018-0002 accounting order application. See Ex. C2-1-1 Table 4 for further details.
3 See Ex. C2-1-1 Table 2, Note 5.
4 Adjustment recorded on December 31, 2016 associated with the current approved ONFA Reference Plan effective January 1, 2017. See Ex. C2-1-1 Table 4 for further details.
5 Adjustment recorded on December 31, 2020 reflecting changes to Pickering station end-of-life date assumptions underlying the ARO calculation. Col. (e) as per Ex. L-F4-01-Staff-271, Att. 2, Table 1, line 6, col. (g).