



Ontario Energy Board


Chapter 2 Appendices

Filing Requirements for Electricity Distribution Rate Applications


Version 1.0 (2021)

Utility Name	Grimsby Power Incorporated
Assigned EB Number	EB-2021-0027
Name of Contact and Title	Amy La Selva, Regulatory & Customer Accounts Representative
Phone Number	905-945-5437 ext 258
Email Address	amyl@grimsbypower.com
Test Year	2022
Bridge Year	2021
Last Rebasing Year	2016
Identify the accounting standard used for the test year	MIFRS
Did Grimsby Power Incorporated 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 Grimsby Power Incorporated update its actual depreciation and capitalization policies?	January 1 2013
Identify the year the applicant adopted IFRS for financial reporting purposes	2015
Is Grimsby Power Incorporated applying for cost recovery for the test and/or future year(s) for Green Energy initiatives?	No
Is Grimsby Power Incorporated 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

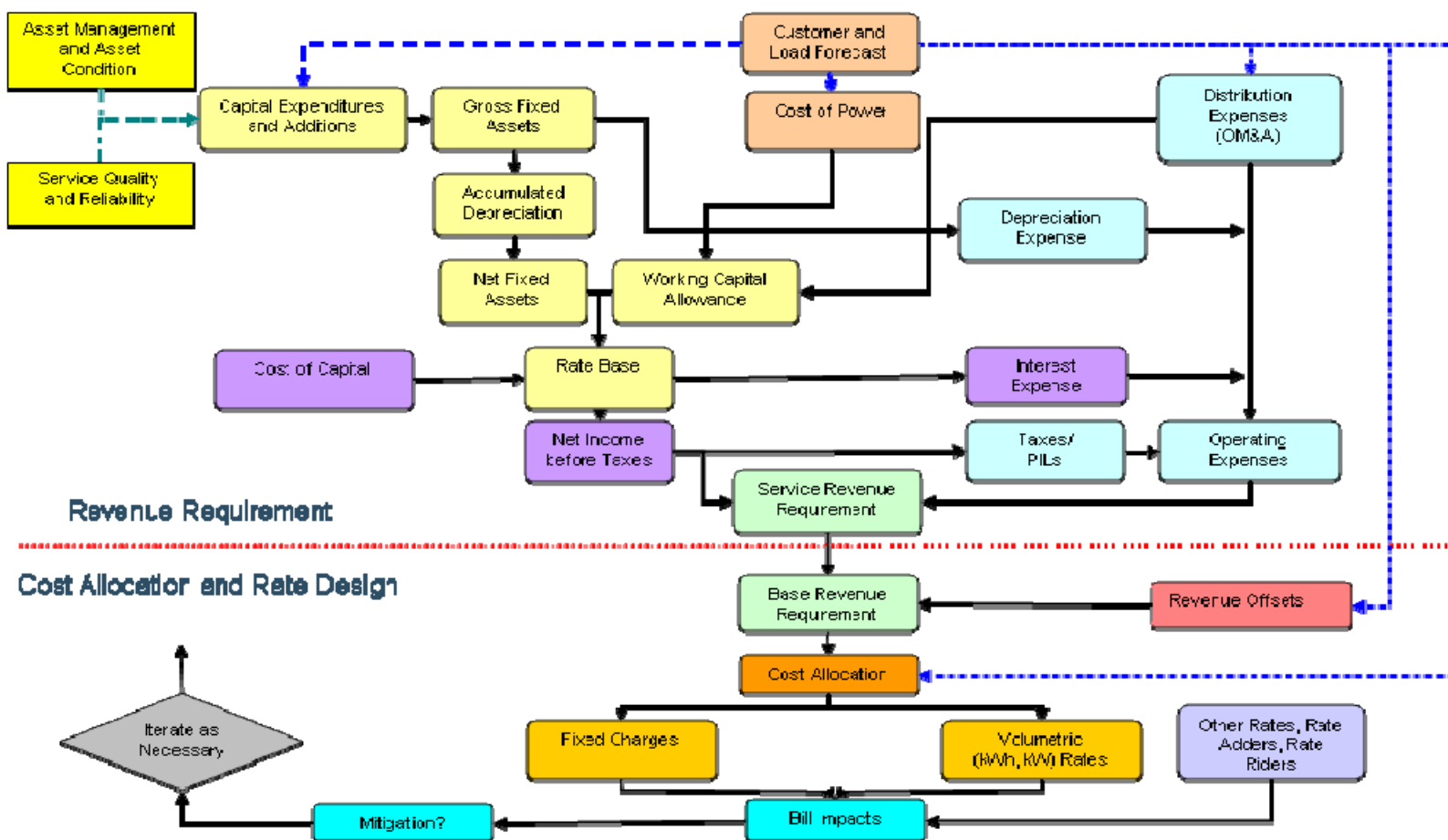
Filing Requirements for Electricity Distribution Rate Applications

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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.

Grimsby Power Incorporated is seeking the following approvals in this application:

1		The Applicant applies for an Order or Orders approving the proposed distribution rates and other charges set out in Exhibit 8 to this Application as just and reasonable rates and charges pursuant to Section 78 of the OEB Act, to be effective January 1, 2022
2		In the event that the OEB is unable to provide a Decision and Order in this Application for implementation by the Applicant as of January 1, 2022, the Applicant requests that the OEB issue an Interim Rate Order declaring the current Distribution Rates and Specific Service Charges as interim pending the implementation of the Board-approved 2022 distribution rates
3		In the event that the implementation date of the Board's 2022 Rate Order is later than the effective date for 2022 distribution rates and charges, Grimsby Power requests permission to recover the incremental revenue from the effective date to the implementation date by way of an appropriate rate rider.
4		Approval of adjusted Retail Transmission Network and Connection Rates as filed in the RTSR Workform
5		Approval of adjusted low voltage rates
6		Continuance of Specific Service Charges as per the filed Tariff Schedule

7		Approval of Retail Service Charges adjusted by inflation as per the filed Tariff Schedule
8		Approval of rate riders for the disposition of Group 1, Group 2 and other Deferral and Variance Account balances as filed in the DVA Schedule
9		Continuance/Discontinuance of Group 2 accounts as per exhibit 9

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Appendix 2-AA
 Capital Projects Table

Projects	2016	2017	2018	2019	2020	2021 Bridge Year	2022 Test Year
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
System Access							
Residential Expansion	449,288	1,069,380	623,006	274,825	627,134	498,127	660,249
Project - New Customer Connections	62,147	25,395	74,406	76,580	65,127	77,947	46,154
Project - Residential Subdivision Development	50,438	101,452	24,861	43,717	7,064	74,738	30,194
Program - Modifications to Existing Customer Connections	9,784	18,602	12,283	82,504	40,458	10,881	12,286
Project - Metrolinx - Pole Line Relocation Due to Road Widening at Casablanca Blvd & Livingston Ave							134,000
Program - Transformer Station - Modifications to Support Renewable Generation		64,871					
Program - Replace >50kW form Meters with Smart INTRVL	28,400		27,905				
Project - Load Transfer Elimination and Pole Line Relocation/Reconfiguration		7,718					
Sub-Total	600,057	1,287,418	762,461	477,626	739,783	661,693	882,883
System Renewal							
Program - Replace Defective Poles	67,972	81,748	119,410	258,744	251,174	286,591	521,019
Program - Secondary Bus Refurbishments		8,498			175,417	66,333	65,676
Program - Replace Sectionalizing Terminal	10,188	10,888	10,732	13,917	31,695	38,039	37,686
Program - Replace Gang Operated Load Break Switch	26,241		30,449	44,438		30,228	29,220
Program - Primary Cable Testing	69,822			125,739			
Program - Replace Pad Mounted Transformers	32,807	78,218	114,166	168,694	56,740	79,624	84,253
Program - Primary Cable Silicon Injection		15,833	4,440		38,815		
Program - Meter Replacements	2,016	13,136					
Program - Rear Lot Conversion					12,760	258,550	598,550
Program - Niagara West MTS			51,370	33,398	11,705	50,000	100,000
Program - Voltage Conversion			206,035	424,387	62,182		
Project - CNR Pole Line (18M4 Feeder) Relocation / Rerouting			28,017		20,557	212,517	435,000
Sub-Total	209,047	208,320	564,621	1,069,317	661,046	1,021,882	1,871,404
System Service							
Program - Primary OH Conductor and UG Cable Reinforcements					166,954	84,098	81,541
Program - Convert Radial Feeder Customers to Loop		544	70,613				
Project - Third Feeder from NW-MTS				99,969	36,927	599,015	
Project - NWTS Automation & Improvements	53,323	173,785		45,770	82,271		
Project - Automate Primary 3 Phase Switches - Install Reclosures		38,625					
Project - Replace Manually Operated Pad Mounted Switchgear with an Automated/Remote Controlled PV		157,717		103,447			
Project - Pole Line Upgrade				233,275			
Sub-Total	53,323	370,672	70,613	482,460	286,152	683,114	81,541
General Plant							
Program - Computer Workstations	8,805	13,758	3,695	14,380	23,428	9,000	10,000
Program - Server/Network Hardware Upgrades due to Cyber Security				36,301	22,796	10,000	10,000
Software	36,259	28,702	24,245		39,370	15,000	
Project - SCADA System and Improvements		194,995	63,985	65,044	26,636	21,040	1,063
Vehicle - Trucks & Forklift	359,940	49,063	373,868	198,425	123,960	87,000	
Building Upgrades	142,411	27,259	21,137	10,399	17,819	15,000	80,000
Office Furniture			6,432			10,000	
NWTS - Upgrades		6,468	8,256	280			
Tools - Replacement	22,561		4,121	49,998	15,009	39,000	
Communication Equipment	260	5,953	1,310	3,200	6,573	10,000	
Miscellaneous				3,501	1,973		
Sub-Total	570,235	326,199	507,048	381,528	277,564	216,040	101,063
Miscellaneous							
Total	1,432,662	2,192,609	1,904,743	2,410,931	1,964,545	2,582,729	2,936,891
Less Renewable Generation Facility Assets and Other Non-Rate-Regulated Utility Assets(input as negative)							
Total	1,432,662	2,192,609	1,904,743	2,410,931	1,964,545	2,582,729	2,936,891
Deferred Revenue (Capital Contribution)	(304,022)	(723,784)	(363,406)	(214,248)	(461,764)	(344,613)	(423,426)
Total	1,128,640	1,468,825	1,541,337	2,196,683	1,502,780	2,238,116	2,513,465

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TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

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

First year of Forecast Period:
2022

CATEGORY	Historical Period (previous plan ¹ & actual)															Forecast Period (planned)																											
	2016			2017			2018			2019			2020			2021		2022	2023	2024	2025	2026																					
	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual ²	Var																									
	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000																								
System Access	977	600	-38.6%	995	1,287	29.3%	967	762	-21.2%	906	478	-47.3%	839	740	-11.9%		662	--	883	713	550	605	611																				
System Renewal	205	209	2.1%	918	208	-77.3%	977	565	-42.2%	1,062	1,069	0.7%	1,067	661	-38.1%	1,022	--	1,871	891	1,304	1,295	1,443																					
System Service	178	53	-70.0%	399	371	-7.1%	409	71	-82.7%	421	482	14.6%	428	286	-33.1%		683	--	82	1,138	611	362	231																				
General Plant	711	570	-19.8%	202	326	61.2%	170	507	198.2%	173	382	120.0%	177	278	56.9%		216	--	101	391	204	397	396																				
TOTAL EXPENDITURE	2,071	1,433	-30.8%	2,515	2,193	-12.8%	2,523	1,905	-24.5%	2,562	2,411	-5.9%	2,511	1,965	-21.8%	-	2,583	--	2,937	3,133	2,670	2,659	2,680																				
Capital Contributions	-	561	-	304	-	45.8%	-	572	-	724	-	26.5%	-	554	-	363	-	34.4%	-	518	-	214	-	58.7%	-	482	-	462	-	4.3%	-	345	--	-	423	-	327	-	322	-	347	-	354
Net Capital Expenditures		1,510		1,129		-25.3%		1,943		1,469		-24.4%		1,969		1,541		-21.7%		2,044		2,197		7.5%		2,029		1,503		-25.9%		2,238	--		2,513		2,806		2,348		2,312		2,326
System O&M	\$ 1,448	\$ 1,287	-11.1%	\$ 1,709	\$ 1,298	-24.0%	\$ 1,777	\$ 1,502	-15.5%	\$ 1,848	\$ 1,472	-20.4%	\$ 1,922	\$ 1,584	-17.6%		\$ 1,475	--	\$ 1,559	\$ 1,681	\$ 1,714	\$ 1,749	\$ 1,784																				

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
Note 2021 values are projections
Notes on year over year Plan vs. Actual variances for Total Expenditures
Notes on Plan vs. Actual variance trends for individual expenditure categories

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.
Customer Satisfaction Survey - An independent Customer Satisfaction Survey has been completed every other year since 2014. 2016 2018 2020	The surveys have provided insight into the need for reduced costs, improved communication and reliability. Also the needs for more information regarding account payment status and easier payment options.	GPI has made a conscious effort to keep costs reasonable. GPI still uses its website to communicate with customers and recently started using twitter. The capital projects over the next five years will help increase reliability. In 2021 Grimsby Power will implement a new customer portal that will allow customers to view up to date payment records and offers easy access to consumption and payment options with one log in.
ESA Survey - An independent ESA Survey has been completed every other year since 2016. 2017 2019	The survey identified certain areas where customers have less knowledge. The main area was what to do when a power line is touching a vehicle.	As a result of the survey's Grimsby Power has started communicating more frequently about safety around the distribution system. This included a display at the Grimsby Community Safety Event in 2019. At the Community Safety Event Grimsby Power set up a display that replicated a downed power line over a vehicle and showed kids and adults what to do if they come across this type of situation.
GPI Website - Customers have access to everything GPI has to offer and contact information if they have any additional questions.	Through the use of the website customers have identified the preference of having more online option.	The website was updated to be more interactive but still have the same amount of information available for customers.
Customer Service Phone calls	Through daily conversations with customers we have learned of their concerns regarding cost, more payment options, having more information about their current status of their account online and the need for improved reliability.	GPI has made a conscious effort to keep costs reasonable. GPI still uses its website to communicate with customers and recently started using twitter. The capital projects over the next five years will help increase reliability. In 2021 Grimsby Power will implement a new customer portal that will allow customers to view up to date payment records and offers easy access to consumption and payment options with one log in.
Customer Walk Ins - Customers are able to walk into Grimsby Power's office Monday through Friday.	Often times the customers served in office do not have access to the internet or have accessibility issues. Customers appreciate having the option to walk into the office to speak with someone face to face. Customers often come in with "tree issues" or other issues about the distribution equipment on their property.	Grimsby Power will continue to have an office open for its customers. Grimsby Power also has a 24 hour drop off box for customers convenience.
Customer contact during an outage (during regular business hours)	Communication during an outage is important to our customers. During office hours all calls are answered by GPI staff. During these times customers have identified the concerns about how the outage affects them.	In response to this feedback Grimsby Power posts information more frequently on our website and communicates directly with customers if they request a call back with an update. Grimsby Power also has outage information on Twitter.
Engagement with Town Council	Through engaging our local Town Council members we have learned of our customers preference to have their local utility involved in the community.	Since 2015 Grimsby Power has participated in the annual Town of Grimsby Christmas parade and donated to local charities. Grimsby Power also provides annual feedback to Town Council regarding corporate performance, rates for residential customers, capital investments and reliability.
Grimsby Home Show - Customers engaged with GPI representatives April 15-16, 2016	Customers expressed concerns regarding energy use and the need to reduce use and cost.	Grimsby Power continued to promote conservation programs to help customers reduce their consumption.
Presentation to Grimsby Senior's Group - Grimsby Power presented to the Grimsby Senior's group about understanding the electricity bill, safety around the distribution system and programs available to help reduce the electricity bill. February 25, 2019	Seniors expressed concerns about cost, renewable energy and charging stations.	Seniors were given information to help them sign up for available programs that help reduce the bill including AFT and the home heating and cooling program. Reminders about the time of use prices were also provided.
Grimsby Community Safety Event - Grimsby Power set up a display that replicated a downed power line and showed kids and adults what to do if they come across this type of situation. May 11, 2019	During the event customers expressed concerns about power outages. Some people that engaged with Grimsby Power staff appreciated the safety information shared. Once they saw the enactment they realized the type of service wires in their community.	Continued promotion of safety around distribution equipment at other events. Safety tips posted on Grimsby Power website.
Business Customer Engagement Breakfast - Grimsby Power has had three Breakfast Engagement Events. At the events customers are updated on capital projects, conservation programs and consumption monitoring tools. November 22, 2017 November 21, 2018 November 28, 2019	At the event customers have expressed the need for the following: -Fewer outages, value for money, conservation and reduced usage/demand, sustainability, stay local, keep costs reasonable, decreased regulations, more integration between LDC's, suppliers and regulators, education on energy usage and impact on bills, and renewable energy	Grimsby Power continued to promote conservation programs to help customers reduce their consumption. We also helped customers receive access to the C&I Energy Manager tool available to help monitor consumption and demand. Through the engagement events we also spoke with customers individually about capital projects that may impact their business.
Town Hall Meetings - The CEO of GPI speaks at the Town Hall Council meetings providing the town council and observers with updates from the OEB and our local LDC performance metrics and conservation September 18, 2017 August 26, 2019 September 21, 2020	Through Town Hall meetings we have heard about the importance of costs, financial stability and conservation.	GPI has made a conscious effort to keep costs reasonable. Dividends have been reinvested in the company to ensure investments are made in the distribution system.

Happening in Grimsby - A community event in the Downtown core of Grimsby. Grimsby Power set up a booth at the event and had information about AFT, Time of Use pricing, Capital projects and Tree Trimming. June 22, 2019	Customers appreciated learning about the projects taking place in their community and the need for more communication. Customers liked hearing about why the projects were needed and the impact on our system.	GPI continued to take part in community events to inform customers and answer questions.
LEAP - Low income customers receive information about the LEAP program through handouts and on the phone with customer service. GPI partners with GBF Community Services to help low income customers.	Through interaction with customers eligible for LEAP GPI recognizes that cost is still an issue for some customers in Grimsby.	The "Take Charge" LEAP brochure is included with every hand delivered disconnection notice promoting the LEAP funding and Low Income Service Rules to increase awareness of the programs for those customers in need.
Spring & Fall Coupon Events April 23, 2016 October 22, 2016 April 8, 2017 October 21, 2017 April 21, 2018 October 20, 2018	During the yearly events customers spoke about the importance of reducing energy use and how the rebates and coupons helped reduce the cost of making the switch within their home.	These events continued until the Minister of Energy, Northern Development and Mines centralized the Save on Energy programs effective April 1, 2019.
Grimsby Chamber of Commerce Presentation - GPI Presented to a group of small to medium sized business owners in Grimsby about understanding an electricity bill, the distribution system and conservation programs. April 5, 2018	The participants expressed interest in conservation and reducing the bill.	Continued outreach to customers interested in conservation programs and understanding their bill.
Mayor's Breakfast - Grimsby Power set up a table for promoting conservation and low income programs October 25, 2016 October 24, 2017	At the event GPI was able to connect with developers, business owners and community leaders. Participants expressed the need to reduce energy consumption and interest in Save on Energy programs. They were also interested in capital projects and subdivision development.	GPI continued outreach to customers interested in conservation programs and spoke with developers regarding upcoming projects.
Meeting with Developer's - A meeting with developer's building in the Town of Grimsby November 23, 2017	While developers expressed interest in High Performance New Construction the work needed to apply to the program seemed to out way the benefit.	GPI continued outreach to customers interested in conservation programs.
Electrical Awareness for Emergency Responders - GPI staff presented about distribution safety to local emergency responders. January 23, 2019	The event was geared towards local responders attending events involving distribution equipment. At the event the responders commented on the need for training like this to keep people safe in an emergency situation.	GPI will continue to have events like this to help responders know what to do in an emergency situation involving distribution equipment.
Grimsby Farmer's Market - GPI staff set up a booth and the Grimsby Farmer's Market. At the booth there was information about conservation, capital projects, power outages and tree trimming. June 27, 2019 July 25, 2019 August 29, 2019	Many customers stopped at the booth to ask about projects, outages, their hydro bill, smart meters, conservation programs, consumption etc.	Customers were contacted after the event regarding their specific questions if they could not be answered right away. Information was provided to customers interested in applying for AFT. Feedback regarding outages and projects was responded to by informing customers about capital projects that would address their concern and future projects related to reliability.

Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Accounting Standard MIFRS
Year 2016

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance	Additions	Disposals ⁶	Closing Balance	Net Book Value
	1609	Capital Contributions Paid				\$ -				\$ -	\$ -
12	1611	Computer Software (Formally known as Account 1925)	\$ 774,616	\$ 36,259	\$ (2,705)	\$ 808,170	\$ (524,256)	\$ (109,480)	\$ 2,251	\$ (631,485)	\$ 176,685
CEC	1612	Land Rights (Formally known as Account 1906)	\$ -			\$ -				\$ -	\$ -
N/A	1805	Land	\$ 149,992			\$ 149,992				\$ -	\$ 149,992
47	1808	Buildings and Fixtures (50)	\$ 1,256,185			\$ 1,256,185	\$ (296,721)	\$ (25,124)		\$ (321,845)	\$ 934,340
47	1808	Buildings and Fixtures (25)				\$ -				\$ -	\$ -
13	1810	Leasehold Improvements	\$ -			\$ -				\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV (10)		\$ 52,225		\$ 52,225		\$ (2,611)		\$ (2,611)	\$ 49,613
47	1815	Transformer Station Equipment >50 kV (20)	\$ 732,310			\$ 732,310	\$ (231,587)	\$ (62,590)		\$ (294,177)	\$ 438,133
47	1815	Transformer Station Equipment >50 kV (40)	\$ 3,355,781	\$ 30,946		\$ 3,386,728	\$ (662,399)	\$ (84,070)		\$ (746,469)	\$ 2,640,258
47	1815	Transformer Station Equipment >50 kV (45)	\$ 2,682,922			\$ 2,682,922	\$ (809,912)	\$ (56,758)		\$ (866,670)	\$ 1,816,252
47	1815	Transformer Station Equipment >50 kV (50)	\$ 77,279			\$ 77,279	\$ (23,277)	\$ (1,421)		\$ (24,698)	\$ 52,580
47	1815	Transformer Station Equipment >50 kV (55)	\$ 643,777			\$ 643,777	\$ (193,585)	\$ (10,470)		\$ (204,054)	\$ 439,722
47	1820	Distribution Station Equipment <50 kV	\$ -			\$ -				\$ -	\$ -
47	1825	Storage Battery Equipment	\$ -			\$ -				\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 4,218,570	\$ 165,275		\$ 4,383,845	\$ (519,175)	\$ (116,777)		\$ (635,952)	\$ 3,747,893
47	1835	Overhead Conductors & Devices	\$ 3,136,960	\$ 90,335		\$ 3,227,295	\$ (205,664)	\$ (55,428)		\$ (261,091)	\$ 2,966,204
47	1840	Underground Conduit	\$ 2,400,775	\$ 89,556		\$ 2,490,331	\$ (267,387)	\$ (61,496)		\$ (328,883)	\$ 2,161,448
47	1845	Underground Conductors & Devices	\$ 2,037,508	\$ 104,842		\$ 2,142,350	\$ (255,791)	\$ (74,699)		\$ (330,490)	\$ 1,811,860
47	1850	Line Transformers	\$ 4,473,551	\$ 193,544		\$ 4,667,095	\$ (543,799)	\$ (138,975)		\$ (682,774)	\$ 3,984,321
47	1855	Services - Overhead	\$ 221,571	\$ 14,791		\$ 236,362	\$ (14,034)	\$ (3,962)		\$ (17,995)	\$ 218,367
47	1855	Services - Underground	\$ 1,465,886	\$ 56,493		\$ 1,522,379	\$ (123,103)	\$ (42,966)		\$ (166,069)	\$ 1,356,309
47	1860	Meters 15yrs	\$ 1,795,911	\$ 22,568		\$ 1,818,479	\$ (497,993)	\$ (121,874)		\$ (619,867)	\$ 1,198,611
47	1860	Meters >50	\$ 279,715	\$ 39,664		\$ 319,379	\$ (48,391)	\$ (13,564)		\$ (61,955)	\$ 257,424
47	1860	Meters CT's & PT's	\$ 172,982	\$ 2,189		\$ 175,171	\$ (13,961)	\$ (5,214)		\$ (19,174)	\$ 155,997
N/A	1905	Land	\$ 111,556			\$ 111,556				\$ -	\$ 111,556
47	1908	Buildings and Fixtures (50)	\$ 311,426			\$ 311,426	\$ (62,285)	\$ (12,457)		\$ (74,742)	\$ 236,684
47	1908	Buildings and Fixtures (40)	\$ 55,127			\$ 55,127	\$ (7,350)	\$ (2,048)		\$ (9,398)	\$ 45,729
47	1908	Buildings and Fixtures (25)	\$ 230,777	\$ 117,556		\$ 348,333	\$ (38,612)	\$ (11,586)		\$ (50,197)	\$ 298,136
13	1910	Leasehold Improvements	\$ -			\$ -				\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 128,285	\$ 26,772		\$ 155,057	\$ (39,386)	\$ (13,165)		\$ (52,551)	\$ 102,506
10	1920	Computer Equipment - Hardware	\$ 153,123	\$ 6,887	\$ (27,283)	\$ 132,728	\$ (105,214)	\$ (19,372)	\$ 24,400	\$ (100,186)	\$ 32,542
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				\$ -				\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)				\$ -				\$ -	\$ -
10	1930	Transportation Equipment (8)	\$ 21,466			\$ 21,466	\$ (19,037)	\$ (903)		\$ (19,941)	\$ 1,525
10	1930	Transportation Equipment (15)	\$ 344,950	\$ 359,940		\$ 704,899	\$ (83,490)	\$ (45,121)		\$ (128,610)	\$ 576,279
8	1935	Stores Equipment		\$ 11,963		\$ 11,963		\$ (598)		\$ (598)	\$ 11,364
8	1940	Tools, Shop & Garage Equipment	\$ 199,687	\$ 7,105		\$ 206,792	\$ (51,419)	\$ (20,441)		\$ (71,860)	\$ 134,933
8	1945	Measurement & Testing Equipment	\$ 37,485	\$ 3,493		\$ 40,977	\$ (22,576)	\$ (4,792)		\$ (27,368)	\$ 13,610
8	1950	Power Operated Equipment				\$ -				\$ -	\$ -
8	1955	Communications Equipment	\$ 70,080	\$ 260	\$ (3,754)	\$ 66,586	\$ (19,015)	\$ (8,138)	\$ 1,314	\$ (25,840)	\$ 40,746
8	1955	Communication Equipment (Smart Meters)	\$ -			\$ -				\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -			\$ -				\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ 16,439			\$ 16,439	\$ (2,182)	\$ (1,644)		\$ (3,826)	\$ 12,613
47	1975	Load Management Controls Utility Premises	\$ -			\$ -				\$ -	\$ -
47	1980	System Supervisor Equipment	\$ -			\$ -				\$ -	\$ -
47	1985	Miscellaneous Fixed Assets	\$ -			\$ -				\$ -	\$ -
47	1990	Other Tangible Property	\$ -			\$ -				\$ -	\$ -
47	1995	Contributions & Grants	\$ -			\$ -				\$ -	\$ -
47	2440	Deferred Revenue ⁵	\$ (3,788,064)	\$ (304,022)		\$ (4,092,086)	\$ 202,154	\$ 107,795		\$ 309,948	\$ (3,782,137)
	2005	Property Under Finance Lease ⁷				\$ -				\$ -	\$ -
		Sub-Total	\$ 27,768,627	\$ 1,128,640	\$ (33,742)	\$ 28,863,524	\$ (5,479,445)	\$ (1,019,949)	\$ 27,964	\$ (6,471,429)	\$ 22,392,095
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -
		Total PP&E	\$ 27,768,627	\$ 1,128,640	\$ (33,742)	\$ 28,863,524	\$ (5,479,445)	\$ (1,019,949)	\$ 27,964	\$ (6,471,429)	\$ 22,392,095
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶									
		Total								\$ (1,019,949)	

Less: Fully Allocated Depreciation

10	Transportation	\$ (46,024)
8	Stores Equipment	
47	Deferred Revenue	\$ 107,795
	Net Depreciation	\$ (1,081,719)

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should generally agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the OEB.
- The additions in column (E) must not include construction work in progress (CWIP).
- Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1995 Contributions & Grants, but will be recorded in Account 2440, Deferred Revenues. Amortization of deferred revenue will be removed from the depreciation expense shown on this fixed asset continuity schedule as it should be included as income in Appendix 2-H Other Revenues.
- The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.
- This account includes the amount recorded under finance leases for plant leased from others and used by the utility in its utility operations.

Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Accounting Standard MFRS
 Year 2017

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance	Additions	Disposals ⁶	Closing Balance	Net Book Value
	1609	Capital Contributions Paid				\$ -				\$ -	\$ -
12	1611	Computer Software (Formally known as Account 1925)	\$ 808,170	\$ 25,271		\$ 833,442	\$ (631,485)	\$ (89,836)		\$ (721,321)	\$ 112,121
CEC	1612	Land Rights (Formally known as Account 1906)	\$ -			\$ -	\$ -			\$ -	\$ -
N/A	1805	Land	\$ 149,992			\$ 149,992	\$ -			\$ -	\$ 149,992
47	1808	Buildings	\$ 1,256,185			\$ 1,256,185	\$ (321,845)	\$ (25,124)		\$ (346,968)	\$ 909,217
47	1808	Buildings	\$ -	\$ 6,468		\$ 6,468	\$ -	\$ (129)		\$ (129)	\$ 6,339
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -			\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV (10)	\$ 52,225	\$ 50,963		\$ 103,188	\$ (2,611)	\$ (7,771)		\$ (10,382)	\$ 92,806
47	1815	Transformer Station Equipment >50 kV (20)	\$ 732,310	\$ 57,978		\$ 790,288	\$ (294,177)	\$ (64,040)		\$ (358,217)	\$ 432,071
47	1815	Transformer Station Equipment >50 kV (40)	\$ 3,386,728			\$ 3,386,728	\$ (746,469)	\$ (84,457)		\$ (830,926)	\$ 2,555,802
47	1815	Transformer Station Equipment >50 kV (45)	\$ 2,682,922			\$ 2,682,922	\$ (866,670)	\$ (56,758)		\$ (923,428)	\$ 1,759,494
47	1815	Transformer Station Equipment >50 kV (50)	\$ 77,279			\$ 77,279	\$ (24,698)	\$ (1,421)		\$ (26,120)	\$ 51,159
47	1815	Transformer Station Equipment >50 kV (55)	\$ 643,777			\$ 643,777	\$ (204,054)	\$ (10,470)		\$ (214,524)	\$ 429,253
47	1820	Distribution Station Equipment <50 kV	\$ -			\$ -	\$ -			\$ -	\$ -
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 4,383,845	\$ 189,576	\$ (36,010)	\$ 4,537,411	\$ (635,952)	\$ (120,748)	\$ 33,931	\$ (722,768)	\$ 3,814,643
47	1835	Overhead Conductors & Devices	\$ 3,227,295	\$ 249,899	\$ (2,933)	\$ 3,474,261	\$ (261,091)	\$ (58,263)	\$ 2,933	\$ (316,421)	\$ 3,157,840
47	1840	Underground Conduit	\$ 2,490,331	\$ 348,205	\$ -	\$ 2,838,536	\$ (328,883)	\$ (65,874)	\$ -	\$ (394,757)	\$ 2,443,779
47	1845	Underground Conductors & Devices	\$ 2,142,350	\$ 317,446	\$ -	\$ 2,459,796	\$ (330,490)	\$ (81,737)	\$ -	\$ (412,227)	\$ 2,047,569
47	1850	Line Transformers	\$ 4,667,095	\$ 397,744	\$ (4,050)	\$ 5,060,789	\$ (682,774)	\$ (146,052)	\$ 4,050	\$ (824,776)	\$ 4,236,013
47	1855	Services - Overhead	\$ 236,362	\$ 24,365	\$ (914)	\$ 259,814	\$ (17,995)	\$ (4,289)	\$ 914	\$ (21,370)	\$ 238,443
47	1855	Services - Underground	\$ 1,522,379	\$ 104,183	\$ (79)	\$ 1,626,483	\$ (166,069)	\$ (45,275)	\$ 79	\$ (211,265)	\$ 1,415,217
47	1860	Meters 15yrs	\$ 1,818,479	\$ 72,752		\$ 1,891,231	\$ (619,867)	\$ (125,052)		\$ (744,919)	\$ 1,146,312
47	1860	Meters >50	\$ 319,379	\$ 48,814		\$ 368,193	\$ (61,955)	\$ (15,334)		\$ (77,289)	\$ 290,904
47	1860	Meters CT's & PT's	\$ 175,171	\$ 4,484		\$ 179,655	\$ (19,174)	\$ (5,309)		\$ (24,483)	\$ 155,172
N/A	1905	Land	\$ 111,556			\$ 111,556	\$ -			\$ -	\$ 111,556
47	1908	Buildings and Fixtures (50)	\$ 311,426			\$ 311,426	\$ (74,742)	\$ (12,457)		\$ (87,199)	\$ 224,227
47	1908	Buildings and Fixtures (40)	\$ 55,127			\$ 55,127	\$ (9,398)	\$ (2,049)		\$ (11,447)	\$ 43,679
47	1908	Buildings and Fixtures (25)	\$ 348,333	\$ 25,479		\$ 373,812	\$ (50,197)	\$ (14,240)		\$ (64,437)	\$ 309,375
13	1910	Leasehold Improvements								\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 155,057	\$ 1,780		\$ 156,837	\$ (52,551)	\$ (14,593)		\$ (67,144)	\$ 89,693
10	1920	Computer Equipment - Hardware	\$ 132,728	\$ 13,758	\$ (954)	\$ 145,532	\$ (100,186)	\$ (16,125)	\$ 859	\$ (115,453)	\$ 30,079
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)								\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)								\$ -	\$ -
10	1930	Transportation Equipment (8)	\$ 21,466	\$ 49,063		\$ 70,529	\$ (19,941)	\$ (3,515)		\$ (23,456)	\$ 47,073
10	1930	Transportation Equipment (15)	\$ 704,889			\$ 704,889	\$ (128,610)	\$ (36,576)		\$ (165,187)	\$ 539,703
8	1935	Stores Equipment	\$ 11,963			\$ 11,963	\$ (598)	\$ (1,196)		\$ (1,794)	\$ 10,168
8	1940	Tools, Shop & Garage Equipment	\$ 206,792		\$ (147)	\$ 206,646	\$ (71,860)	\$ (20,109)	\$ 22	\$ (91,946)	\$ 114,700
8	1945	Measurement & Testing Equipment	\$ 40,977	\$ 3,431		\$ 44,408	\$ (27,368)	\$ (5,281)		\$ (32,649)	\$ 11,759
8	1950	Power Operated Equipment									
8	1955	Communications Equipment	\$ 66,586	\$ 5,953		\$ 72,539	\$ (25,840)	\$ (8,410)		\$ (34,250)	\$ 38,289
8	1955	Communication Equipment (Smart Meters)									
8	1960	Miscellaneous Equipment									
47	1970	Load Management Controls Customer Premises	\$ 16,439			\$ 16,439	\$ (3,826)	\$ (1,644)		\$ (5,470)	\$ 10,969
47	1975	Load Management Controls Utility Premises									
47	1980	System Supervisor Equipment		\$ 194,995		\$ 194,995		\$ (4,875)		\$ (4,875)	\$ 190,120
47	1985	Miscellaneous Fixed Assets									
47	1990	Other Tangible Property									
47	1995	Contributions & Grants									
47	2440	Deferred Revenue ⁵	\$ (4,092,086)	\$ (723,784)		\$ (4,815,870)	\$ 309,948	\$ 121,588		\$ 431,537	\$ (4,384,333)
	2005	Property Under Finance Lease ⁷				\$ -				\$ -	\$ -
		Sub-Total	\$ 28,863,524	\$ 1,468,825	\$ (45,086)	\$ 30,287,264	\$ (6,471,429)	\$ (1,027,419)	\$ 42,787	\$ (7,456,062)	\$ 22,831,202
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -
		Total PP&E	\$ 28,863,524	\$ 1,468,825	\$ (45,086)	\$ 30,287,264	\$ (6,471,429)	\$ (1,027,419)	\$ 42,787	\$ (7,456,062)	\$ 22,831,202
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁸									
		Total					\$ (1,027,419)				

Less: Fully Allocated Depreciation
 Transportation \$ (40,092)
 Stores Equipment
 Deferred Revenue \$ 121,588
 Net Depreciation \$ (1,108,916)

Appendix 2-BA Fixed Asset Continuity Schedule¹

Accounting Standard MFRS
 Year 2018

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance	Additions	Disposals ⁶	Closing Balance	Net Book Value
	1609	Capital Contributions Paid				\$ -				\$ -	\$ -
12	1611	Computer Software (Formally known as Account 1925)	\$ 833,442	\$ 24,245		\$ 857,687	\$ (721,321)	\$ (59,193)		\$ (780,514)	\$ 77,173
CEC	1612	Land Rights (Formally known as Account 1906)					\$ -			\$ -	\$ -
N/A	1805	Land	\$ 149,992			\$ 149,992	\$ -			\$ -	\$ 149,992
47	1808	Buildings	\$ 1,256,185			\$ 1,256,185	\$ (346,968)	\$ (25,124)		\$ (372,092)	\$ 884,093
47	1808	Buildings	\$ 6,468	\$ 8,256		\$ 14,724	\$ (129)	\$ (424)		\$ (553)	\$ 14,171
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -			\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV (10)	\$ 103,188			\$ 103,188	\$ (10,382)	\$ (10,319)		\$ (20,701)	\$ 82,487
47	1815	Transformer Station Equipment >50 kV (20)	\$ 790,288	\$ 8,384		\$ 798,672	\$ (358,217)	\$ (65,699)		\$ (423,916)	\$ 374,756
47	1815	Transformer Station Equipment >50 kV (40)	\$ 3,386,728	\$ 43,800		\$ 3,430,528	\$ (830,926)	\$ (85,004)		\$ (915,930)	\$ 2,514,597
47	1815	Transformer Station Equipment >50 kV (45)	\$ 2,682,922			\$ 2,682,922	\$ (923,428)	\$ (56,758)		\$ (980,186)	\$ 1,702,736
47	1815	Transformer Station Equipment >50 kV (50)	\$ 77,279			\$ 77,279	\$ (26,120)	\$ (1,421)		\$ (27,541)	\$ 49,738
47	1815	Transformer Station Equipment >50 kV (55)	\$ 643,777			\$ 643,777	\$ (214,524)	\$ (10,470)		\$ (224,993)	\$ 418,783
47	1820	Distribution Station Equipment <50 kV								\$ -	\$ -
47	1825	Storage Battery Equipment								\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 4,537,411	\$ 147,603		\$ 4,685,014	\$ (722,768)	\$ (124,417)		\$ (847,185)	\$ 3,837,829
47	1835	Overhead Conductors & Devices	\$ 3,474,261	\$ 89,216		\$ 3,563,477	\$ (316,421)	\$ (61,089)		\$ (377,510)	\$ 3,185,967
47	1840	Underground Conduit	\$ 2,838,536	\$ 271,079		\$ 3,109,615	\$ (394,757)	\$ (72,067)		\$ (466,824)	\$ 2,642,791
47	1845	Underground Conductors & Devices	\$ 2,459,796	\$ 189,997		\$ 2,649,793	\$ (412,227)	\$ (90,194)		\$ (502,422)	\$ 2,147,372
47	1850	Line Transformers	\$ 5,060,789	\$ 312,527	\$ (5,973)	\$ 5,367,344	\$ (824,776)	\$ (154,860)		\$ (979,636)	\$ 4,387,707

47	1855	Services - Overhead	\$ 259,814	\$ 16,096	\$ 275,909	\$ (21,370)	\$ (4,626)	\$ (25,996)	\$ 924,973		
47	1855	Services - Underground	\$ 1,626,483	\$ 169,973	\$ 1,796,456	\$ (211,265)	\$ (49,204)	\$ (260,470)	\$ 1,535,986		
47	1860	Meters 15yrs	\$ 1,891,231	\$ 108,699	\$ 1,999,930	\$ (744,919)	\$ (131,100)	\$ (876,019)	\$ 1,123,910		
47	1860	Meters >50	\$ 368,193	\$ 33,041	\$ 401,235	\$ (77,289)	\$ (16,971)	\$ (94,260)	\$ 306,975		
47	1860	Meters CT's & PT's	\$ 179,655	\$ 7,279	\$ 186,934	\$ (24,483)	\$ (5,477)	\$ (29,960)	\$ 156,974		
N/A	1905	Land	\$ 111,556		\$ 111,556	\$ -		\$ -	\$ 111,556		
47	1908	Buildings and Fixtures (50)	\$ 311,426		\$ 311,426	\$ (87,199)	\$ (6,229)	\$ (93,428)	\$ 217,998		
47	1908	Buildings and Fixtures (40)	\$ 55,127		\$ 55,127	\$ (11,447)	\$ (1,378)	\$ (12,825)	\$ 42,301		
47	1908	Buildings and Fixtures (25)	\$ 373,812	\$ 21,137	\$ 394,949	\$ (64,437)	\$ (15,349)	\$ (79,786)	\$ 315,163		
13	1910	Leasehold Improvements						\$ -	\$ -		
8	1915	Office Furniture & Equipment (10 years)	\$ 156,837	\$ 6,432	\$ (20,071)	\$ (67,144)	\$ (14,406)	\$ 20,071	\$ (61,479)	\$ 81,719	
10	1920	Computer Equipment - Hardware	\$ 145,532	\$ 3,695	\$ (4,566)	\$ (115,453)	\$ (11,525)	\$ 4,566	\$ (122,411)	\$ 22,249	
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)			\$ -				\$ -	\$ -	
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)			\$ -				\$ -	\$ -	
10	1930	Transportation Equipment (8)	\$ 70,529	\$ 480	\$ 71,009	\$ (23,456)	\$ (6,612)	\$ (30,068)	\$ 40,942		
10	1930	Transportation Equipment (15)	\$ 704,889	\$ 373,388	\$ 1,078,277	\$ (165,187)	\$ (59,439)	\$ (224,626)	\$ 853,652		
8	1935	Stores Equipment	\$ 11,963		\$ 11,963	\$ (1,794)	\$ (1,196)	\$ -	\$ (2,991)	\$ 8,972	
8	1940	Tools, Shop & Garage Equipment	\$ 206,646	\$ 1,126	\$ (5,243)	\$ (91,946)	\$ (19,275)	\$ 5,243	\$ (105,978)	\$ 96,550	
8	1945	Measurement & Testing Equipment	\$ 44,408	\$ 2,995	\$ (2,449)	\$ (32,649)	\$ (5,721)	\$ 2,449	\$ (35,921)	\$ 9,033	
8	1950	Power Operated Equipment			\$ -			\$ -	\$ -	\$ -	
8	1955	Communications Equipment	\$ 72,539	\$ 1,310	\$ 73,849	\$ (34,250)	\$ (8,975)	\$ (43,225)	\$ 30,624		
8	1955	Communication Equipment (Smart Meters)			\$ -			\$ -	\$ -	\$ -	
8	1960	Miscellaneous Equipment			\$ -			\$ -	\$ -	\$ -	
47	1970	Load Management Controls Customer Premises	\$ 16,439		\$ 16,439	\$ (5,470)	\$ (1,644)	\$ (7,113)	\$ 9,325		
47	1975	Load Management Controls Utility Premises			\$ -			\$ -	\$ -	\$ -	
47	1980	System Supervisor Equipment	\$ 194,995	\$ 63,985	\$ 258,980	\$ (4,875)	\$ (11,349)	\$ (16,224)	\$ 242,755		
47	1985	Miscellaneous Fixed Assets			\$ -			\$ -	\$ -	\$ -	
47	1990	Other Tangible Property			\$ -			\$ -	\$ -	\$ -	
47	1995	Contributions & Grants			\$ -			\$ -	\$ -	\$ -	
47	2440	Deferred Revenue ⁵	\$ (4,815,870)	\$ (363,406)	\$ (5,179,276)	\$ 431,537	\$ 136,816	\$ 568,353	\$ (4,610,923)		
	2005	Property Under Finance Lease ⁷			\$ -			\$ -	\$ -	\$ -	
		Sub-Total	\$ 30,287,264	\$ 1,541,337	\$ (38,303)	\$ 31,790,298	\$ (7,456,062)	\$ (1,050,699)	\$ 32,330	\$ (8,474,431)	\$ 23,315,867
		Less Socialized Renewable Energy Generation Investments (input as negative)			\$ -			\$ -	\$ -	\$ -	
		Less Other Non Rate-Regulated Utility Assets (input as negative)			\$ -			\$ -	\$ -	\$ -	
		Total PP&E	\$ 30,287,264	\$ 1,541,337	\$ (38,303)	\$ 31,790,298	\$ (7,456,062)	\$ (1,050,699)	\$ 32,330	\$ (8,474,431)	\$ 23,315,867
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶									
		Total					\$ (1,050,699)				

Less: Fully Allocated Depreciation

10	Transportation	\$ (66,051)
8	Stores Equipment	
47	Deferred Revenue	\$ 136,816
	Net Depreciation	\$ (1,121,465)

Appendix 2-BA Fixed Asset Continuity Schedule ¹

Accounting Standard MFRS
 Year 2019

			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)	\$ 857,687		\$ (22,780)	\$ 834,907	\$ (780,514)	\$ (33,364)	\$ 22,780	\$ (791,098)	\$ 43,809
CEC	1612	Land Rights (Formally known as Account 1906)				\$ -				\$ -	\$ -
N/A	1805	Land	\$ 149,992			\$ 149,992	\$ -			\$ -	\$ 149,992
47	1808	Buildings	\$ 1,256,185			\$ 1,256,185	\$ (372,092)	\$ (25,124)		\$ (397,216)	\$ 858,969
47	1808	Buildings	\$ 14,724	\$ 280		\$ 15,004	\$ (553)	\$ (589)		\$ (1,142)	\$ 13,862
13	1810	Leasehold Improvements				\$ -	\$ -			\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV (10)	\$ 103,188			\$ 103,188	\$ (20,701)	\$ (10,319)		\$ (31,020)	\$ 72,169
47	1815	Transformer Station Equipment >50 kV (20)	\$ 798,672	\$ 106,683		\$ 905,355	\$ (423,916)	\$ (68,576)		\$ (492,491)	\$ 412,864
47	1815	Transformer Station Equipment >50 kV (40)	\$ 3,430,528	\$ 27,046		\$ 3,457,574	\$ (915,930)	\$ (85,890)		\$ (1,001,820)	\$ 2,455,754
47	1815	Transformer Station Equipment >50 kV (45)	\$ 2,682,922			\$ 2,682,922	\$ (980,186)	\$ (56,758)		\$ (1,036,943)	\$ 1,645,979
47	1815	Transformer Station Equipment >50 kV (50)	\$ 77,279			\$ 77,279	\$ (27,541)	\$ (1,421)		\$ (28,962)	\$ 48,317
47	1815	Transformer Station Equipment >50 kV (55)	\$ 643,777			\$ 643,777	\$ (224,993)	\$ (10,470)		\$ (235,463)	\$ 408,314
47	1820	Distribution Station Equipment <50 kV				\$ -				\$ -	\$ -
47	1825	Storage Battery Equipment				\$ -				\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 4,685,014	\$ 296,580		\$ 4,981,594	\$ (847,185)	\$ (129,353)		\$ (976,538)	\$ 4,005,056
47	1835	Overhead Conductors & Devices	\$ 3,563,477	\$ 266,921		\$ 3,830,398	\$ (377,510)	\$ (64,057)		\$ (441,567)	\$ 3,388,831
47	1840	Underground Conduit	\$ 3,109,615	\$ 186,764		\$ 3,296,379	\$ (466,824)	\$ (76,645)		\$ (543,469)	\$ 2,752,910
47	1845	Underground Conductors & Devices	\$ 2,649,793	\$ 532,288		\$ 3,182,082	\$ (502,422)	\$ (102,233)		\$ (604,654)	\$ 2,577,427
47	1850	Line Transformers	\$ 5,367,344	\$ 408,560	\$ (26,744)	\$ 5,749,160	\$ (979,636)	\$ (163,829)	\$ 3,056	\$ (1,140,409)	\$ 4,608,751
47	1855	Services - Overhead	\$ 275,909	\$ 4,341		\$ 280,251	\$ (25,996)	\$ (4,797)		\$ (30,793)	\$ 249,457
47	1855	Services - Underground	\$ 1,796,456	\$ 67,807		\$ 1,864,263	\$ (260,470)	\$ (52,601)		\$ (313,071)	\$ 1,551,192
47	1860	Meters 15yrs	\$ 1,999,930	\$ 78,765		\$ 2,078,694	\$ (876,019)	\$ (137,349)		\$ (1,013,368)	\$ 1,065,326
47	1860	Meters >50	\$ 401,235	\$ 13,348		\$ 414,582	\$ (94,260)	\$ (17,899)		\$ (112,159)	\$ 302,424
47	1860	Meters CT's & PT's	\$ 186,934	\$ 40,300		\$ 227,234	\$ (29,960)	\$ (6,157)		\$ (36,117)	\$ 191,118
N/A	1905	Land	\$ 111,556			\$ 111,556				\$ -	\$ 111,556
47	1908	Buildings and Fixtures (50)	\$ 311,426			\$ 311,426	\$ (93,428)	\$ (6,229)		\$ (99,656)	\$ 211,770
47	1908	Buildings and Fixtures (40)	\$ 55,127			\$ 55,127	\$ (12,825)	\$ (1,378)		\$ (14,203)	\$ 40,923
47	1908	Buildings and Fixtures (25)	\$ 394,949	\$ 10,399		\$ 405,348	\$ (79,786)	\$ (15,980)		\$ (95,766)	\$ 309,582
13	1910	Leasehold Improvements				\$ -				\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 143,198	\$ 854		\$ 144,052	\$ (61,479)	\$ (15,539)		\$ (77,018)	\$ 67,034
10	1920	Computer Equipment - Hardware	\$ 144,660	\$ 49,827	\$ (19,192)	\$ 175,295	\$ (122,411)	\$ (14,078)	\$ 19,192	\$ (117,297)	\$ 57,998
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				\$ -				\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)				\$ -				\$ -	\$ -
10	1930	Transportation Equipment (8)	\$ 71,009	\$ 41,280	\$ (4,436)	\$ 107,853	\$ (30,068)	\$ (9,222)	\$ 4,436	\$ (34,853)	\$ 73,000
10	1930	Transportation Equipment (15)	\$ 1,078,277	\$ 157,145		\$ 1,235,422	\$ (224,626)	\$ (77,123)		\$ (301,749)	\$ 933,673
8	1935	Stores Equipment	\$ 11,963			\$ 11,963	\$ (2,991)	\$ (1,196)		\$ (4,187)	\$ 7,776
8	1940	Tools, Shop & Garage Equipment	\$ 202,528	\$ 49,580		\$ 252,109	\$ (105,978)	\$ (21,851)		\$ (127,829)	\$ 124,279
8	1945	Measurement & Testing Equipment	\$ 44,954	\$ 418		\$ 45,372	\$ (35,921)	\$ (4,130)		\$ (40,050)	\$ 5,322
8	1950	Power Operated Equipment				\$ -				\$ -	\$ -
8	1955	Communications Equipment	\$ 73,849	\$ 3,200		\$ 77,049	\$ (43,225)	\$ (9,212)		\$ (52,437)	\$ 24,612
8	1955	Communication Equipment (Smart Meters)				\$ -	\$ -			\$ -	\$ -
8	1960	Miscellaneous Equipment		\$ 3,501		\$ 3,501		\$ (175)		\$ (175)	\$ 3,325
47	1970	Load Management Controls Customer Premises	\$ 16,439			\$ 16,439	\$ (7,113)	\$ (1,644)		\$ (8,757)	\$ 7,681
47	1975	Load Management Controls Utility Premises				\$ -				\$ -	\$ -

47	1980	System Supervisor Equipment	\$ 258,980	\$ 65,044	\$ 324,024	\$ (16,224)	\$ (14,575)	\$ (30,799)	\$ (293,224)
47	1985	Miscellaneous Fixed Assets			\$ -			\$ -	\$ -
47	1990	Other Tangible Property			\$ -			\$ -	\$ -
47	1995	Contributions & Grants			\$ -			\$ -	\$ -
47	2440	Deferred Revenue ⁵	\$ (5,179,276)	\$ (214,248)	\$ (5,393,524)	\$ 568,353	\$ 145,598	\$ 713,951	\$ (4,679,573)
	2005	Property Under Finance Lease ⁷			\$ -			\$ -	\$ -
		Sub-Total	\$ 31,790,298	\$ 2,196,683	\$ (73,152)	\$ 33,913,829	\$ (8,474,431)	\$ (1,094,161)	\$ 49,464
		Less Socialized Renewable Energy Generation Investments (input as negative)			\$ -			\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)			\$ -			\$ -	\$ -
		Total PP&E	\$ 31,790,298	\$ 2,196,683	\$ (73,152)	\$ 33,913,829	\$ (8,474,431)	\$ (1,094,161)	\$ 49,464
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶							
		Total						\$ (1,094,161)	

10	Transportation	Less: Fully Allocated Depreciation	\$ (86,345)
8	Stores Equipment		
47	Deferred Revenue		\$ 145,598
	Net Depreciation		\$ (1,153,414)

Appendix 2-BA
 Fixed Asset Continuity Schedule ¹

Accounting Standard MFRS
 Year 2020

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance	Additions	Disposals ⁶	Closing Balance	
	1609	Capital Contributions Paid				\$ -				\$ -	\$ -
12	1611	Computer Software (Formally known as Account 1925)	\$ 834,907	\$ 48,021		\$ 882,928	\$ (791,098)	\$ (25,282)		\$ (816,379)	\$ 66,549
CEC	1612	Land Rights (Formally known as Account 1906)				\$ -				\$ -	\$ -
N/A	1805	Land	\$ 149,992			\$ 149,992				\$ -	\$ 149,992
47	1808	Buildings	\$ 1,256,185			\$ 1,256,185	\$ (397,216)	\$ (25,124)		\$ (422,339)	\$ 833,846
47	1808	Buildings	\$ 15,004	\$ 276		\$ 15,279	\$ (1,142)	\$ (606)		\$ (1,748)	\$ 13,531
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -			\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV (10)	\$ 103,188			\$ 103,188	\$ (31,020)	\$ (10,319)		\$ (41,338)	\$ 61,850
47	1815	Transformer Station Equipment >50 kV (20)	\$ 905,355	\$ 16,164		\$ 921,519	\$ (492,491)	\$ (71,647)		\$ (564,138)	\$ 357,381
47	1815	Transformer Station Equipment >50 kV (40)	\$ 3,457,574			\$ 3,457,574	\$ (1,001,820)	\$ (86,228)		\$ (1,088,048)	\$ 2,369,526
47	1815	Transformer Station Equipment >50 kV (45)	\$ 2,682,922			\$ 2,682,922	\$ (1,036,943)	\$ (56,758)		\$ (1,093,701)	\$ 1,589,221
47	1815	Transformer Station Equipment >50 kV (50)	\$ 77,279			\$ 77,279	\$ (28,962)	\$ (1,421)		\$ (30,383)	\$ 46,896
47	1815	Transformer Station Equipment >50 kV (55)	\$ 643,777			\$ 643,777	\$ (235,463)	\$ (10,470)		\$ (245,933)	\$ 397,844
47	1820	Distribution Station Equipment <50 kV	\$ -			\$ -	\$ -			\$ -	\$ -
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 4,981,594	\$ 390,193		\$ 5,371,787	\$ (976,538)	\$ (136,983)		\$ (1,113,522)	\$ 4,258,265
47	1835	Overhead Conductors & Devices	\$ 3,830,398	\$ 408,321		\$ 4,238,719	\$ (441,567)	\$ (69,684)		\$ (511,250)	\$ 3,727,469
47	1840	Underground Conduit	\$ 3,296,379	\$ 189,641		\$ 3,486,021	\$ (543,469)	\$ (80,409)		\$ (623,879)	\$ 2,862,142
47	1845	Underground Conductors & Devices	\$ 3,182,082	\$ 250,305		\$ 3,432,387	\$ (604,654)	\$ (719,276)		\$ (1,323,930)	\$ 2,108,457
47	1850	Line Transformers	\$ 5,749,160	\$ 226,708		\$ 5,975,868	\$ (1,140,409)	\$ (171,770)		\$ (1,312,179)	\$ 4,663,689
47	1855	Services - Overhead	\$ 280,251	\$ 10,868		\$ 291,118	\$ (30,793)	\$ (4,923)		\$ (35,717)	\$ 255,402
47	1855	Services - Underground	\$ 1,864,263	\$ 134,218		\$ 1,998,481	\$ (313,071)	\$ (55,487)		\$ (368,558)	\$ 1,629,922
47	1860	Meters 15yrs	\$ 2,078,694	\$ 44,377		\$ 2,123,071	\$ (1,013,368)	\$ (140,469)		\$ (1,153,837)	\$ 969,234
47	1860	Meters >50	\$ 414,582	\$ 10,825		\$ 425,407	\$ (112,159)	\$ (18,382)		\$ (130,541)	\$ 294,867
47	1860	Meters CT's & PT's	\$ 227,234	\$ 5,361		\$ 232,595	\$ (36,117)	\$ (6,809)		\$ (42,926)	\$ 189,669
N/A	1905	Land	\$ 111,556			\$ 111,556				\$ -	\$ 111,556
47	1908	Buildings and Fixtures (50)	\$ 311,426			\$ 311,426	\$ (99,656)	\$ (6,229)		\$ (105,885)	\$ 205,541
47	1908	Buildings and Fixtures (40)	\$ 55,127	\$ 2,020		\$ 57,147	\$ (14,203)	\$ (1,403)		\$ (15,607)	\$ 41,540
47	1908	Buildings and Fixtures (25)	\$ 405,348	\$ 15,595		\$ 420,943	\$ (95,766)	\$ (16,500)		\$ (112,266)	\$ 308,677
13	1910	Leasehold Improvements	\$ -			\$ -				\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 144,052	\$ 126		\$ 144,178	\$ (77,018)	\$ (14,286)		\$ (91,304)	\$ 52,874
10	1920	Computer Equipment - Hardware	\$ 175,295	\$ 35,056	\$ (8,103)	\$ 202,248	\$ (117,297)	\$ (19,769)	\$ 6,487	\$ (130,578)	\$ 71,670
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				\$ -				\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)				\$ -				\$ -	\$ -
10	1930	Transportation Equipment (8)	\$ 107,853			\$ 107,853	\$ (34,853)	\$ (11,680)		\$ (46,533)	\$ 61,320
10	1930	Transportation Equipment (15)	\$ 1,235,422			\$ 1,235,422	\$ (301,749)	\$ (82,361)		\$ (384,110)	\$ 851,312
8	1935	Stores Equipment	\$ 11,963	\$ 123,960		\$ 135,923	\$ (4,187)	\$ (5,328)		\$ (9,515)	\$ 126,407
8	1940	Tools, Shop & Garage Equipment	\$ 252,109	\$ 15,009		\$ 267,118	\$ (127,829)	\$ (23,925)		\$ (151,754)	\$ 115,364
8	1945	Measurement & Testing Equipment	\$ 45,372			\$ 45,372	\$ (40,050)	\$ (2,153)		\$ (42,203)	\$ 3,169
8	1950	Power Operated Equipment	\$ -			\$ -				\$ -	\$ -
8	1955	Communications Equipment	\$ 77,049	\$ 2,356		\$ 79,405	\$ (52,437)	\$ (9,146)		\$ (61,583)	\$ 17,822
8	1955	Communication Equipment (Smart Meters)	\$ -			\$ -				\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ 3,501	\$ 1,973		\$ 5,474	\$ (175)	\$ (471)		\$ (646)	\$ 4,828
47	1970	Load Management Controls Customer Premises	\$ 16,439			\$ 16,439	\$ (8,757)	\$ (1,644)		\$ (10,401)	\$ 6,038
47	1975	Load Management Controls Utility Premises	\$ -			\$ -				\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 324,024	\$ 33,172		\$ 357,196	\$ (30,799)	\$ (17,030)		\$ (47,830)	\$ 309,366
47	1985	Miscellaneous Fixed Assets				\$ -				\$ -	\$ -
47	1990	Other Tangible Property				\$ -				\$ -	\$ -
47	1995	Contributions & Grants				\$ -				\$ -	\$ -
47	2440	Deferred Revenue ⁵	\$ (5,393,524)	\$ (461,764)		\$ (5,855,288)	\$ 713,951	\$ 154,859		\$ 868,810	\$ (4,986,478)
	2005	Property Under Finance Lease ⁷				\$ -				\$ -	\$ -
		Sub-Total	\$ 33,913,829	\$ 1,502,780	\$ (8,103)	\$ 35,408,506	\$ (9,519,127)	\$ (1,145,111)	\$ 6,487	\$ (10,657,751)	\$ 24,750,755
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -
		Total PP&E	\$ 33,913,829	\$ 1,502,780	\$ (8,103)	\$ 35,408,506	\$ (9,519,127)	\$ (1,145,111)	\$ 6,487	\$ (10,657,751)	\$ 24,750,755
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶									
		Total								\$ (1,145,111)	

10	Transportation	Less: Fully Allocated Depreciation	\$ (94,041)
8	Stores Equipment		
47	Deferred Revenue		\$ 154,859
	Net Depreciation		\$ (1,205,929)

Appendix 2-BA
 Fixed Asset Continuity Schedule ¹

Accounting Standard MFRS
 Year 2021

CCA Class ²	OEB Account ³	Description ¹	Cost				Accumulated Depreciation				
			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)	\$ 882,928	\$ 20,000		\$ 902,928	\$ (816,379)	\$ (25,133)		\$ (841,513)	\$ 61,415
CEC	1612	Land Rights (Formally known as Account 1906)				\$ -				\$ -	\$ -
N/A	1805	Land	\$ 149,992			\$ 149,992				\$ -	\$ 149,992
47	1808	Buildings	\$ 1,256,185			\$ 1,256,185	\$ (422,339)	\$ (25,124)		\$ (447,463)	\$ 808,722
47	1808	Buildings	\$ 15,279			\$ 15,279	\$ (1,748)	\$ (611)		\$ (2,359)	\$ 12,920
13	1810	Leasehold Improvements	\$ -			\$ -				\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV (10)	\$ 103,188			\$ 103,188	\$ (41,338)	\$ (10,319)		\$ (51,657)	\$ 51,531
47	1815	Transformer Station Equipment >50 kV (20)	\$ 921,519			\$ 921,519	\$ (564,138)	\$ (72,051)		\$ (636,189)	\$ 285,330
47	1815	Transformer Station Equipment >50 kV (40)	\$ 3,457,574	\$ 50,000		\$ 3,507,574	\$ (1,088,048)	\$ (86,853)		\$ (1,174,901)	\$ 2,332,673
47	1815	Transformer Station Equipment >50 kV (45)	\$ 2,682,922			\$ 2,682,922	\$ (1,093,701)	\$ (56,758)		\$ (1,150,459)	\$ 1,532,463
47	1815	Transformer Station Equipment >50 kV (50)	\$ 77,279			\$ 77,279	\$ (30,383)	\$ (1,421)		\$ (31,804)	\$ 45,475
47	1815	Transformer Station Equipment >50 kV (55)	\$ 643,777			\$ 643,777	\$ (245,933)	\$ (10,470)		\$ (256,402)	\$ 387,375
47	1820	Distribution Station Equipment <50 kV				\$ -				\$ -	\$ -
47	1825	Storage Battery Equipment				\$ -				\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 5,371,787	\$ 1,115,840		\$ 6,487,627	\$ (1,113,522)	\$ (153,717)		\$ (1,267,239)	\$ 5,220,388
47	1835	Overhead Conductors & Devices	\$ 4,238,719	\$ 361,613		\$ 4,600,332	\$ (511,250)	\$ (76,100)		\$ (587,350)	\$ 4,012,982
47	1840	Underground Conduit	\$ 3,486,021	\$ 73,143		\$ 3,559,164	\$ (623,879)	\$ (83,037)		\$ (706,916)	\$ 2,852,248
47	1845	Underground Conductors & Devices	\$ 3,432,387	\$ 261,644		\$ 3,694,031	\$ (719,930)	\$ (123,808)		\$ (843,738)	\$ 2,850,293
47	1850	Line Transformers	\$ 5,975,868	\$ 263,765		\$ 6,239,633	\$ (1,312,179)	\$ (177,901)		\$ (1,490,080)	\$ 4,749,553
47	1855	Services - Overhead	\$ 291,118	\$ 57,487		\$ 348,605	\$ (35,717)	\$ (5,493)		\$ (41,210)	\$ 307,395
47	1855	Services - Underground	\$ 1,998,481	\$ 63,171		\$ 2,061,652	\$ (368,558)	\$ (58,307)		\$ (426,866)	\$ 1,634,787
47	1860	Meters 15yrs	\$ 2,123,071	\$ 82,183		\$ 2,205,254	\$ (1,153,837)	\$ (144,699)		\$ (1,298,536)	\$ 906,718
47	1860	Meters >50	\$ 425,408	\$ 17,167		\$ 442,575	\$ (130,541)	\$ (18,942)		\$ (149,483)	\$ 293,092
47	1860	Meters CT's & PT's	\$ 232,595	\$ 20,675		\$ 253,270	\$ (42,926)	\$ (7,181)		\$ (50,107)	\$ 203,164
N/A	1905	Land	\$ 111,556			\$ 111,556				\$ -	\$ 111,556
47	1908	Buildings and Fixtures (50)	\$ 311,426			\$ 311,426	\$ (105,885)	\$ (6,229)		\$ (112,113)	\$ 199,313
47	1908	Buildings and Fixtures (40)	\$ 57,147			\$ 57,147	\$ (15,607)	\$ (1,429)		\$ (17,036)	\$ 40,111
47	1908	Buildings and Fixtures (25)	\$ 420,943	\$ 20,000		\$ 440,943	\$ (112,266)	\$ (17,212)		\$ (129,478)	\$ 311,466
13	1910	Leasehold Improvements	\$ -			\$ -				\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 144,178	\$ 5,000		\$ 149,178	\$ (91,304)	\$ (14,141)		\$ (105,445)	\$ 43,733
10	1920	Computer Equipment - Hardware	\$ 202,248	\$ 14,000		\$ 216,248	\$ (130,578)	\$ (21,871)		\$ (152,449)	\$ 63,799
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				\$ -				\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)				\$ -				\$ -	\$ -
10	1930	Transportation Equipment (8)	\$ 107,853			\$ 107,853	\$ (46,533)	\$ (11,557)		\$ (58,090)	\$ 49,763
10	1930	Transportation Equipment (15)	\$ 1,235,422	\$ 87,000		\$ 1,322,422	\$ (384,110)	\$ (85,069)		\$ (469,180)	\$ 853,243
8	1935	Stores Equipment	\$ 135,923			\$ 135,923	\$ (9,515)	\$ (9,460)		\$ (18,975)	\$ 116,947
8	1940	Tools, Shop & Garage Equipment	\$ 267,118	\$ 39,000		\$ 306,118	\$ (151,754)	\$ (23,122)		\$ (174,876)	\$ 131,242
8	1945	Measurement & Testing Equipment	\$ 45,372			\$ 45,372	\$ (42,203)	\$ (1,718)		\$ (43,922)	\$ 1,451
8	1950	Power Operated Equipment				\$ -				\$ -	\$ -
8	1955	Communications Equipment	\$ 79,405	\$ 10,000		\$ 89,405	\$ (61,583)	\$ (8,292)		\$ (69,875)	\$ 19,530
8	1955	Communication Equipment (Smart Meters)				\$ -				\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ 5,474			\$ 5,474	\$ (646)	\$ (547)		\$ (1,193)	\$ 4,280
47	1970	Load Management Controls Customer Premises	\$ 16,439			\$ 16,439	\$ (10,401)	\$ (1,644)		\$ (12,045)	\$ 4,394
47	1975	Load Management Controls Utility Premises				\$ -				\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 357,196	\$ 21,040		\$ 378,236	\$ (47,830)	\$ (17,557)		\$ (65,386)	\$ 312,850
47	1985	Miscellaneous Fixed Assets				\$ -				\$ -	\$ -
47	1990	Other Tangible Property				\$ -				\$ -	\$ -
47	1995	Contributions & Grants				\$ -				\$ -	\$ -
47	2440	Deferred Revenue ⁵	\$ (5,855,288)	\$ (344,613)		\$ (6,199,902)	\$ 868,810	\$ 166,052		\$ 1,034,862	\$ (5,165,040)
	2005	Property Under Finance Lease ⁷				\$ -				\$ -	\$ -
		Sub-Total	\$ 35,408,506	\$ 2,238,116	\$ -	\$ 37,646,622	\$ (10,657,751)	\$ (1,191,722)	\$ -	\$ (11,849,473)	\$ 25,797,149
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -
		Total PP&E	\$ 35,408,506	\$ 2,238,116	\$ -	\$ 37,646,622	\$ (10,657,751)	\$ (1,191,722)	\$ -	\$ (11,849,473)	\$ 25,797,149
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶									
		Total					\$ (1,191,722)				

10	Transportation	Less: Fully Allocated Depreciation	
8	Stores Equipment	Transportation	\$ (96,627)
47	Deferred Revenue	Stores Equipment	
		Deferred Revenue	\$ 166,052
		Net Depreciation	\$ (1,261,147)

Appendix 2-BA
 Fixed Asset Continuity Schedule ¹

Accounting Standard MFRS
 Year 2022

CCA Class ²	OEB Account ³	Description ¹	Cost				Accumulated Depreciation				
			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)	\$ 902,928	\$ 5,000		\$ 907,928	\$ (841,513)	\$ (21,176)		\$ (862,689)	\$ 45,239
CEC	1612	Land Rights (Formally known as Account 1906)				\$ -				\$ -	\$ -
N/A	1805	Land	\$ 149,992			\$ 149,992				\$ -	\$ 149,992
47	1808	Buildings	\$ 1,256,185			\$ 1,256,185	\$ (447,463)	\$ (25,124)		\$ (472,587)	\$ 783,598
47	1808	Buildings	\$ 15,279			\$ 15,279	\$ (2,359)	\$ (611)		\$ (2,970)	\$ 12,309
13	1810	Leasehold Improvements	\$ -			\$ -				\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV (10)	\$ 103,188			\$ 103,188	\$ (51,657)	\$ (10,319)		\$ (61,976)	\$ 41,212
47	1815	Transformer Station Equipment >50 kV (20)	\$ 921,519	\$ 100,000		\$ 1,021,519	\$ (636,189)	\$ (74,551)		\$ (710,740)	\$ 310,779
47	1815	Transformer Station Equipment >50 kV (40)	\$ 3,507,574			\$ 3,507,574	\$ (1,174,901)	\$ (87,478)		\$ (1,262,379)	\$ 2,245,195
47	1815	Transformer Station Equipment >50 kV (45)	\$ 2,682,922			\$ 2,682,922	\$ (1,150,459)	\$ (56,758)		\$ (1,207,217)	\$ 1,475,705
47	1815	Transformer Station Equipment >50 kV (50)	\$ 77,279			\$ 77,279	\$ (31,804)	\$ (1,421)		\$ (33,225)	\$ 44,054
47	1815	Transformer Station Equipment >50 kV (55)	\$ 643,777			\$ 643,777	\$ (256,402)	\$ (10,470)		\$ (266,872)	\$ 376,905
47	1820	Distribution Station Equipment <50 kV				\$ -				\$ -	\$ -
47	1825	Storage Battery Equipment				\$ -				\$ -	\$ -

47	1830	Poles, Towers & Fixtures	\$ 6,487,627	\$ 1,639,133	\$ 8,126,759	\$ (1,267,239)	\$ (184,328)	\$ (1,451,567)	\$ 8,675,182
47	1835	Overhead Conductors & Devices	\$ 4,600,332	\$ 242,031	\$ 4,842,362	\$ (587,350)	\$ (81,130)	\$ (668,480)	\$ 4,173,882
47	1840	Underground Conduit	\$ 3,559,164	\$ 164,352	\$ 3,723,516	\$ (706,916)	\$ (85,412)	\$ (792,328)	\$ 2,931,187
47	1845	Underground Conductors & Devices	\$ 3,694,031	\$ 179,592	\$ 3,873,623	\$ (843,738)	\$ (131,162)	\$ (974,901)	\$ 2,898,723
47	1850	Line Transformers	\$ 6,239,633	\$ 179,897	\$ 6,419,530	\$ (1,490,080)	\$ (183,428)	\$ (1,673,508)	\$ 4,746,022
47	1855	Services - Overhead	\$ 348,605	\$ 95,980	\$ 444,585	\$ (41,210)	\$ (6,772)	\$ (47,981)	\$ 396,603
47	1855	Services, Underground	\$ 2,061,652	\$ 107,233	\$ 2,168,885	\$ (426,866)	\$ (60,741)	\$ (487,607)	\$ 1,681,278
47	1860	Meters 15yrs	\$ 2,205,254	\$ 82,841	\$ 2,288,095	\$ (1,298,536)	\$ (149,918)	\$ (1,448,455)	\$ 839,640
47	1860	Meters >50	\$ 442,575	\$ 18,391	\$ 460,966	\$ (149,483)	\$ (19,653)	\$ (169,136)	\$ 291,830
47	1860	Meters CT's & PT's	\$ 253,270	\$ 26,379	\$ 279,649	\$ (50,107)	\$ (7,853)	\$ (57,960)	\$ 221,689
N/A	1905	Land	\$ 111,556		\$ 111,556	\$ -		\$ -	\$ 111,556
47	1908	Buildings and Fixtures (50)	\$ 311,426		\$ 311,426	\$ (112,113)	\$ (6,229)	\$ (118,342)	\$ 193,084
47	1908	Buildings and Fixtures (40)	\$ 57,147		\$ 57,147	\$ (17,036)	\$ (1,429)	\$ (18,464)	\$ 38,682
47	1908	Buildings and Fixtures (25)	\$ 440,943	\$ 80,000	\$ 520,943	\$ (129,478)	\$ (19,212)	\$ (148,689)	\$ 372,254
13	1910	Leasehold Improvements	\$ -		\$ -	\$ -		\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 149,178		\$ 149,178	\$ (105,445)	\$ (12,054)	\$ (117,499)	\$ 31,679
10	1920	Computer Equipment - Hardware	\$ 216,248	\$ 15,000	\$ 231,248	\$ (152,449)	\$ (22,899)	\$ (175,349)	\$ 55,900
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -		\$ -	\$ -		\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -		\$ -	\$ -		\$ -	\$ -
10	1930	Transportation Equipment (8)	\$ 107,853		\$ 107,853	\$ (58,090)	\$ (11,455)	\$ (69,546)	\$ 38,307
10	1930	Transportation Equipment (15)	\$ 1,322,422		\$ 1,322,422	\$ (469,180)	\$ (87,851)	\$ (557,030)	\$ 765,392
8	1935	Stores Equipment	\$ 135,923		\$ 135,923	\$ (18,975)	\$ (9,460)	\$ (28,436)	\$ 107,487
8	1940	Tools, Shop & Garage Equipment	\$ 306,118		\$ 306,118	\$ (174,876)	\$ (22,601)	\$ (197,477)	\$ 108,641
8	1945	Measurement & Testing Equipment	\$ 45,372		\$ 45,372	\$ (43,922)	\$ (1,026)	\$ (44,947)	\$ 425
8	1950	Power Operated Equipment	\$ -		\$ -	\$ -		\$ -	\$ -
8	1955	Communications Equipment	\$ 89,405		\$ 89,405	\$ (69,875)	\$ (7,113)	\$ (76,989)	\$ 12,416
8	1955	Communication Equipment (Smart Meters)	\$ -		\$ -	\$ -		\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ 5,474		\$ 5,474	\$ (1,193)	\$ (547)	\$ (1,741)	\$ 3,733
47	1970	Load Management Controls Customer Premises	\$ 16,439		\$ 16,439	\$ (12,045)	\$ (1,644)	\$ (13,689)	\$ 2,750
47	1975	Load Management Controls Utility Premises	\$ -		\$ -	\$ -		\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 378,236	\$ 1,063	\$ 379,299	\$ (65,386)	\$ (18,109)	\$ (83,495)	\$ 295,804
47	1985	Miscellaneous Fixed Assets	\$ -		\$ -			\$ -	\$ -
47	1990	Other Tangible Property			\$ -			\$ -	\$ -
47	1995	Contributions & Grants			\$ -			\$ -	\$ -
47	2440	Deferred Revenue ⁶	\$ (6,199,902)	\$ (423,426)	\$ (6,623,328)	\$ 1,034,862	\$ 176,335	\$ 1,211,197	\$ (5,412,131)
	2005	Property Under Finance Lease ⁷			\$ -			\$ -	\$ -
		Sub-Total	\$ 37,646,622	\$ 2,513,465	\$ -	\$ (11,849,473)	\$ (1,243,600)	\$ -	\$ (13,093,073)
		Less Socialized Renewable Energy Generation Investments (input as negative)			\$ -			\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)			\$ -			\$ -	\$ -
		Total PP&E	\$ 37,646,622	\$ 2,513,465	\$ -	\$ (11,849,473)	\$ (1,243,600)	\$ -	\$ (13,093,073)
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁸							
		Total					\$ (1,243,600)		

10	Transportation	Less: Fully Allocated Depreciation	\$ (99,306)
8	Stores Equipment		
47	Deferred Revenue		\$ 176,335
	Net Depreciation		\$ (1,320,629)

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:

Information to be filed in 2019 CoS Application		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
Information to be filed in 2019 CoS Application	2021 Test	MIFRS	MIFRS	MIFRS	MIFRS
	2020 Bridge	MIFRS	MIFRS	MIFRS	MIFRS
	2019 Bridge	MIFRS	MIFRS	MIFRS	MIFRS
	2018 Bridge	MIFRS	MIFRS	MIFRS	MIFRS
	2017 Historical	MIFRS	MIFRS	MIFRS	MIFRS
	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

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

Appendix 2-BA - Fixed Asset Schedule

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

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

Appendix 2-Cx - Depreciation and Amortization

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

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

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

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

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

- The applicant must complete 2-EA

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

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

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

File Number:

EB-2021-0027

Exhibit:

Tab:

Schedule:

Page:

Date:

July 30, 2021

Appendix 2-BB
Service Life Comparison
Table F-1 from Kinetrics Report¹

Parent*	#	Asset Details		Useful Life			USoA Account Number	USoA Account Description	Current		Proposed		Outside Range of Min, Max TUL?	
				MIN UL	TUL	MAX UL			Years	Rate	Years	Rate	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								
		Cross Arm	Wood	20	40	55								
			Steel	30	70	95								
	3	Fully Dressed Steel Poles	Overall	60	60	80								
		Cross Arm	Wood	20	40	55								
			Steel	30	70	95								
	4	OH Line Switch		30	45	55								
	5	OH Line Switch Motor		15	25	25								
TS & MS	6	OH Line Switch RTU		15	20	20								
	7	OH Integral Switches		35	45	60	1855	Services	60	2%	60	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								
	11	Reclosers		25	40	55								
	12	Power Transformers	Overall	30	45	60								
		Bushing		10	20	30								
		Tap Changer		20	30	60								
	13	Station Service Transformer		30	45	55								
	14	Station Grounding Transformer		30	40	40								
UG	15	Station DC System	Communication	10	20	30	1815	Transformer Station Equipment - Above 50kV	10	10%	10	10%	No	No
		Battery Bank		10	15	15								
		Monitoring and Control System		20	20	30	1815	Transformer Station Equipment - Above 50kV	20	5%	20	5%	No	No
	16	Station Metal Clad Switchgear	Cables	30	40	60	1815	Transformer Station Equipment - Above 50kV	40	3%	40	3%	No	No
		Transformer		25	40	60	1815	Transformer Station Equipment - Above 50kV	45	2%	45	2%	No	No
	17	Station Independent Breakers		35	45	65	1815	Transformer Station Equipment - Above 50kV	55	2%	55	2%	No	No
	18	Station Switch		30	50	60	1815	Transformer Station Equipment - Above 50kV	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								
	22	Rigid Busbars		30	55	60								
S	23	Steel Structure		35	50	90								
	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	1845	Underground Conductors and Devices	30	3%	30	3%	No	No
	30	Secondary PILC Cables		70	75	80								
	31	Secondary Cables Direct Buried		25	35	40	1855	Services	35	3%	35	3%	No	No
	32	Secondary Cables in Duct		35	40	60								
	33	Network Transformers	Overall	20	35	50								
		Protector		20	35	40								
	34	Pad-Mounted Transformers		25	40	45	1850	Line Transformers	40	3%	40	3%	No	No
S	35	Submersible/Vault Transformers		25	35	45								
	36	UG Foundation		35	55	70								
	37	UG Vaults	Overall	40	60	80								
		Roof		20	30	45								
	38	UG Vault Switches		20	35	50								
	39	Pad-Mounted Switchgear		20	30	45								
	40	Ducts		30	50	85	1840	Underground Conduit	50	2%	50	2%	No	No
	41	Concrete Encased Duct Banks		35	55	80								
	42	Cable Chambers		50	60	80								
	43	Remote SCADA		15	20	30	1980	System Supervisor Equipment	20	5%	20	5%	No	No

Table F-2 from Kinetrics Report¹

#	Asset Details		Useful Life Range	USoA Account Number	USoA Account Description	Current		Proposed		Outside Range of Min, Max TUL?	
						Years	Rate	Years	Rate	Below Min Range	Above Max Range
1	Office Equipment		5 15	1915	Office Furniture and Equipment	10	10%	10	10%	No	No
2	Vehicles	Trucks & Buckets	5 15								
		Trailers	5 20	1930	Transportation Equipment	15	7%	15	7%	No	No
		Vans	5 10	1930	Transportation Equipment	8	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								
5	Station Buildings	Station Buildings	50 75	1808	Buildings and Fixtures	50	2%	50	2%	No	No
		Parking	25 30	1908	Buildings and Fixtures	25	4%	25	4%	No	No
		Fence	25 60	1908	Buildings and Fixtures	40	3%	40	3%	No	No
		Roof	20 30								
6	Computer Equipment	Hardware	5 3 5	1920	Computer Equipment - Hardware	5	20%	5	20%	No	No
		Software	2 5	1611	Computer Software	5	20%	5	20%	No	No
7	Equipment	Power Operated	5 10	1970	Load Management Controls Customer Premises	10	10%	10	10%	No	No
		Stores	5 10	1935	Stores Equipment	10	10%	15	7%	No	Yes
		Tools, Shop, Garage Equipment	5 10	1940	Tools, Shop and Garage Equipment	10	10%	10	10%	No	No
		Measurement & Testing Equipment	5 10	1945	Measurement and Testing Equipment	5	20%	5	20%	No	No
8	Communication	Towers	60 70								
		Wireless	2 10	1955	Communication Equipment	10	10%	8.5	12%	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	25	4%	25	4%	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								

* 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

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
Already rebased with depreciation policy changes in a prior year application and rebasing MFRS 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 MFRS (2014 if changes to MFRS are material).		
Already rebased under MFRS in a prior year application	This appendix must be completed under MFRS 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.	2016	MFRS

Account	Description	Book Values					Service Lives					Depreciation Expense					Total Current Depreciation Expense	Depreciation Expense per Asset, Fixed Assets, Column J	Variance
		Operating Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1 st)	Less Fully Depreciated ¹	Net Amount of Existing Assets Before Policy Change as at Date of Policy Change	Value of Assets Acquired After Policy Change ²	Less Fully Depreciated ¹	Net amount of Assets Acquired After Policy Change as at Date of Policy Change	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change	Rate at Which Assets Acquired After Policy Change ²	Life of Assets Acquired After Policy Change ²	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions ³				
																a			
1911	Computer Software (Formerly known as Account 1925)	\$ 289,306	\$ 262,676	\$ 26,630	\$ 774,816	\$ 289,826	\$ 484,791	\$ 36,299	3.00	33.33%	5.00	20.00%	\$ 86,896	\$ 98,596	\$ 3,626	\$ 109,480	\$ 109,480	\$ -	
1912	Land Rights (Formerly known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	
1905	Land	\$ -	\$ -	\$ 149,992	\$ -	\$ -	\$ 149,992	\$ -	-	0.00%	-	0.00%	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	
1908	Buildings	\$ -	\$ -	\$ 1,256,185	\$ -	\$ -	\$ 1,256,185	\$ -	-	0.00%	50.00	20.00%	\$ 0	\$ 225,124	\$ 0	\$ 225,124	\$ 25,124	\$ -	
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	
1915	Transformer Station Equipment >50 KV (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,225	10.00	10.00	10.00	0.00%	\$ 0	\$ 0	\$ 2,611	\$ 2,611	\$ 2,611	\$ -	\$ -	
1915	Transformer Station Equipment >50 KV (20)	\$ 732,310	\$ 524,507	\$ 207,803	\$ 732,310	\$ 732,310	\$ -	10.00	12.50%	1915	20.00	\$ 239,978	\$ 36,619	\$ 0	\$ 281,991	\$ 62,590	\$ -	\$ -	
1915	Transformer Station Equipment >50 KV (40)	\$ 3,355,781	\$ 2,708,611	\$ 647,171	\$ 3,355,781	\$ 932,981	\$ 2,422,799	\$ 30,486	28.00	3.57%	40.00	2.50%	\$ 233,113	\$ 69,670	\$ 387	\$ 84,078	\$ 84,070	\$ (7)	
1915	Transformer Station Equipment >50 KV (45)	\$ 2,682,952	\$ 1,873,011	\$ 809,941	\$ 2,682,952	\$ 1,253,243	\$ 1,429,689	\$ -	33.00	33.00%	45.00	2.50%	\$ 324,543	\$ 33,215	\$ 0	\$ 356,758	\$ 56,758	\$ -	
1915	Transformer Station Equipment >50 KV (50)	\$ 72,079	\$ 45,001	\$ 27,077	\$ 72,079	\$ 36,851	\$ 35,228	\$ -	33.00	33.00%	50.00	2.50%	\$ 14,889	\$ 813	\$ 0	\$ 15,702	\$ 1,702	\$ -	
1915	Transformer Station Equipment >50 KV (55)	\$ 643,777	\$ 242,716	\$ 401,061	\$ 643,777	\$ 580,935	\$ 62,842	\$ -	43.00	2.33%	55.00	1.82%	\$ 9,327	\$ 11,143	\$ 0	\$ 15,470	\$ 10,470	\$ -	
1920	Distribution Station Equipment <50 KV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	
1920	Storage Batteries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	
1930	Poles, Towers & Fittings	\$ 3,337,033	\$ 286,299	\$ 3,050,734	\$ 4,218,570	\$ 3,050,170	\$ 1,168,401	\$ 165,276	34.00	2.94%	45.00	2.22%	\$ 89,727	\$ 25,964	\$ 1,636	\$ 117,528	\$ 116,777	\$ (751)	
1935	Overhead Conductors & Devices	\$ 1,897,776	\$ 313,192	\$ 1,584,584	\$ 3,136,960	\$ 1,600,974	\$ 1,535,986	\$ 90,335	54.50	1.83%	60.00	1.67%	\$ 129,976	\$ 32,660	\$ 793	\$ 55,429	\$ 55,426	\$ -	
1940	Underground Conductors	\$ 253,180	\$ 253,180	\$ -	\$ 2,450,728	\$ 1,075,114	\$ 1,375,614	\$ 49,500	34.73	50.00	50.00	2.50%	\$ 448,085	\$ 19,437	\$ 0	\$ 467,522	\$ 61,686	\$ -	
1940	Underground Conductors & Devices	\$ 1,058,668	\$ 220,916	\$ 837,751	\$ 2,037,508	\$ 840,342	\$ 1,197,167	\$ 193,542	25.30	3.30%	33.00	3.33%	\$ 333,113	\$ 39,839	\$ 17,417	\$ 74,699	\$ 74,699	\$ -	
1940	Line Transformers	\$ 2,978,874	\$ 346,851	\$ 2,632,023	\$ 4,743,551	\$ 2,993,800	\$ 1,650,752	\$ 104,954	29.23	3.42%	40.00	2.50%	\$ 590,052	\$ 44,984	\$ 2,949	\$ 129,455	\$ 138,975	\$ (490)	
1945	Transformers Overhead	\$ 134,454	\$ 27,466	\$ 106,988	\$ 221,671	\$ 109,290	\$ 113,312	\$ 16,781	54.73	60.00	1.67%	\$ 1,882	\$ 133	\$ 0	\$ 3,962	\$ 3,962	\$ -	\$ -	
1950	Services Underground	\$ 505,122	\$ 259,545	\$ 245,577	\$ 1,485,886	\$ 267,581	\$ 1,198,305	\$ 66,493	31.00	3.23%	35.00	2.86%	\$ 7,822	\$ 34,237	\$ 982	\$ 44,866	\$ 42,966	\$ (1,900)	
1960	Metres 15yrs	\$ 1,519,758	\$ 1,254,777	\$ 265,581	\$ 1,795,911	\$ 267,753	\$ 1,528,158	\$ 22,568	13.80	7.25%	15.00	6.67%	\$ 119,246	\$ 107,877	\$ 797	\$ 121,674	\$ 121,674	\$ -	
1960	Metres 20yrs	\$ 162,827	\$ 1,843	\$ 160,984	\$ 279,176	\$ 171,567	\$ 107,609	\$ 4,844	17.00	13.33%	20.00	6.67%	\$ 13,322	\$ 1,000	\$ 0	\$ 14,322	\$ 14,322	\$ -	
1960	Metres CTV & P's	\$ 69,489	\$ 6,710	\$ 62,780	\$ 172,982	\$ 63,401	\$ 109,575	\$ 2,189	30.60	3.67%	35.00	2.86%	\$ 6,262	\$ 53,131	\$ 31	\$ 59,214	\$ 5,214	\$ -	
1960	Metres	\$ 111,566	\$ -	\$ 111,566	\$ 111,566	\$ -	\$ 111,566	\$ -	-	-	-	-	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	
1960	Microphones	\$ 311,426	\$ 161,842	\$ 149,584	\$ 311,426	\$ 149,584	\$ 161,842	\$ 24,000	17.00	17.65%	20.00	8.70%	\$ 16,329	\$ 6,329	\$ 0	\$ 22,658	\$ 22,658	\$ -	
1960	Buildings and Fittings (40)	\$ 29,372	\$ 1,639	\$ 27,732	\$ 55,127	\$ 29,372	\$ 25,755	\$ -	19.75	5.00%	20.00	5.00%	\$ 1,044	\$ 644	\$ 0	\$ 2,048	\$ 2,048	\$ -	
1960	Buildings and Fittings (25)	\$ 19,476	\$ 11,546	\$ 7,930	\$ 230,771	\$ 174,026	\$ 56,751	\$ 171,566	23.33	4.29%	25.00	2.00%	\$ 56,964	\$ 2,270	\$ 2,351	\$ 11,686	\$ 11,586	\$ (100)	
1960	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	
1915	Office Furniture & Equipment (10 years)	\$ 25,014	\$ 11,318	\$ 13,696	\$ 128,285	\$ 27,001	\$ 101,283	\$ 26,772	5.67	17.64%	10.00	10.00%	\$ 2,874	\$ 116,128	\$ 3,339	\$ 134,041	\$ 13,065	\$ (1,976)	
1920	Computer Equipment - Hardware	\$ 64,440	\$ 62,871	\$ 1,569	\$ 153,123	\$ 62,323	\$ 90,801	\$ 6,687	3.00	33.33%	5.00	20.00%	\$ 8623	\$ 116,160	\$ 689	\$ 19,372	\$ 19,372	\$ -	
1920	Computer Equip-Hardware/Post Mar. 2006)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	
1920	Computer Equip-Hardware/Post Mar. 1997)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	
1930	Transportation Equipment (8)	\$ 17,876	\$ 15,830	\$ 2,046	\$ 21,466	\$ 14,417	\$ 7,049	\$ -	4.50	22.22%	8.00	12.50%	\$ 5488	\$ 881	\$ 0	\$ 1,336	\$ 903	\$ (433)	
1930	Transportation Equipment (15)	\$ 22,698	\$ -	\$ 22,698	\$ 344,560	\$ -	\$ 344,560	\$ 359,840	44.45%	2.50	15.00	6.67%	\$ 10,988	\$ 22,997	\$ 111,988	\$ 44,083	\$ 45,121	\$ 389	
1930	Boats	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,983	5.00	20.00%	10.00	10.00%	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	
1940	Tools, Shop & Garage Equipment	\$ 66,736	\$ 24,371	\$ 42,365	\$ 199,687	\$ 61,972	\$ 137,715	\$ 7,105	6.71	14.80%	10.00	10.00%	\$ 6,514	\$ 133,772	\$ 358	\$ 204,441	\$ 20,441	\$ -	
1940	Miscellaneous & Tasting Equipment	\$ 15,273	\$ 15,273	\$ -	\$ 37,485	\$ 15,273	\$ 22,211	\$ 3,493	1.50	66.67%	5.00	20.00%	\$ 94,445	\$ 549	\$ 4,792	\$ 4,792	\$ -	\$ -	
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	
1955	Communications Equipment	\$ -	\$ -	\$ 70,080	\$ -	\$ -	\$ 200	\$ -	8.50	11.76%	20.00	5.00%	\$ 98,245	\$ 115	\$ 86,260	\$ 8,138	\$ (122)	\$ -	
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	
1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	
1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ 16,439	\$ -	\$ -	\$ 16,439	\$ -	0.00%	10.00%	0.00%	0.00%	\$ 0	\$ 1,644	\$ 0	\$ 1,644	\$ 1,644	\$ -	
1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	
1980	System Supervision Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	
1995	Contributors & Grants - Transformer Station	\$ -	\$ -	\$ (1,218,270)	\$ -	\$ -	\$ (1,218,270)	\$ -	40.00	2.50%	40.00	2.50%	\$ 0	\$ (30,457)	\$ 0	\$ (30,457)	\$ (30,457)	\$ -	
1995	Contributors & Grants - Pole	\$ (13,087)	\$ 145	\$ (13,232)	\$ (105,928)	\$ (13,232)	\$ (92,696)	\$ (62,281)	40.00	2.22%	45.00	2.22%	\$ (294)	\$ (2,060)	\$ (692)	\$ (3,046)	\$ (3,046)	\$ -	
1995	Contributors & Grants - OH Conductors	\$ (46,807)	\$ 388	\$ (46,995)	\$ (110,584)	\$ (46,995)	\$ (58,588)	\$ (14,841)	60.00	1.67%	60.00	1.67%	\$ (793)	\$ (1,969)	\$ (814)	\$ (1,967)	\$ (1,967)	\$ -	
1995	Contributors & Grants - UG Conduct	\$ (169,824)	\$ 1,489	\$ (151,431)	\$ (256,420)	\$ (151,431)	\$ (104,989)	\$ (22,853)	50.00	2.00%	50.00	2.00%	\$ (6,282)	\$ (3,328)	\$ (2,954)	\$ (9,210)	\$ (9,210)	\$ -	
1995	Contributors & Grants - UG Conductors	\$ (106,196)	\$ 753	\$ (106,359)	\$ (323,689)	\$ (106,359)	\$ (216,729)	\$ (65,433)	30.00	3.33%	30.00	3.33%	\$ (3,565)	\$ (7,244)	\$ (1,991)	\$ (11,800)	\$ (11,800)	\$ -	
1995	Contributors & Grants - Line Transformers	\$ (213,560)	\$ 2,172	\$ (175,988)	\$ (689,255)	\$ (175,989)	\$ (513,266)	\$ (77,968)	40.00	2.50%	40.00	2.50%	\$ (4,999)	\$ (12,832)	\$ (978)	\$ (18,206)	\$ (18,206)	\$ -	
1995	Contributors & Grants - Services CH	\$ (415)	\$ -	\$ (415)	\$ -	\$ -	\$ (415)	\$ (415)	10.00	10.00%	10.00	10.00%	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	
1995	Contributors & Grants - Services UG	\$ (207,286)	\$ 2,879	\$ (204,407)	\$ (874,140)	\$ (204,407)	\$ (669,730)	\$ (43,784)	35.00	2.86%	35.00	2.86%	\$ (54,811)	\$ (19,134)	\$ (625)	\$ (526,651)	\$ (25,651)	\$ -	
1995	Contributors & Grants - Metres 15 years	\$ (11,159)	\$ 223	\$ (11,382)	\$ (105,973)	\$ (11,382)	\$ (94,591)	\$ (6,593)	15.00	6.67%	15.00	6.67%	\$ (799)	\$ (8,306)	\$ (826)	\$ (7,391)	\$ (7,391)	\$ -	
1995	Contributors & Grants - Metres 20 years	\$ (12,527)	\$ 110	\$ (12,417)	\$ (5,559)	\$ (12,559)	\$ (2,025)	\$ 13,584	25.00	4.00%	25.00	4.00%	\$ (1,734)	\$ (17,324)	\$ (1,734)	\$ (13,120)	\$ (13,120)	\$ -	
1995	Contributors & Grants - Metres 35 years	\$ (21,129)	\$ 30	\$ (21,159)	\$ (16,837)	\$ (21,155)	\$ (14,680)	\$ (2,250)	2.86%	35.00	2.86%	35.00	\$ (842)	\$ (419)	\$ (32)	\$ (851)	\$ (1,513)	\$ -	
1995	Contributors & Grants - Load Mgmt Control	\$ -	\$ -	\$ (13,599)	\$ -	\$ -	\$ (13,599)	\$ -	10.00	10.00	10.00	10.00%	\$ 0	\$ (1,360)	\$ 0	\$ (1,360)	\$ (1,360)	\$ -	
2005	Property Under Finance Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	
Total		\$ 21,429,228	\$ 8,949,776	\$ 12,479,451	\$ 27,768,827	\$ 13,380,681	\$ 14,387,944	\$ 1,126,640					\$ 435,729	\$ 556,547	\$ 30,310	\$ 1,022,882	\$ 1,019,498	\$ (12,384)	

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 only for 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 equal to the opening gross book value of the prior year's prior year's additions.

3 This column is expected to be used to determine the average remaining life of opening balance of assets (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 20 years. Therefore, the average remaining useful life of the opening balance of assets determined is 17 years.

4 The useful life should be consistent with the OEB's regulatory accounting policies as set out in the Accounting Procedures Handbook for Electricity Distributors, effective Jan. 2012, and also with the Report of the Board, Transil to International Financial Reporting Standards, EB-2008-0408, and the Kinetics 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 year. Deviations from this standard practice must be supported in the application.

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

7 This should include assets in column A (except column C) that become fully depreciated since the date of the policy change. The first amount in (a) except column D) should equal the net book value of the assets as at the date of depreciation policy change. The second amount in (a) except column D) must have become fully depreciated. The amount shown in (a) except column D) should be equal to the amount shown in (b) except column D).

2017				Book Values				Service Lives				Depreciation Expense							
Account	Description	Net Amount of Existing Assets as at Date of Policy Change (Jan. 1 st)	Less Fully Depreciated ¹	Net Amount of Existing Assets Before Policy Change	Operating Gross Book Value of Assets Acquired After Policy Change ²	Less Fully Depreciated ¹	Net Amount of Assets Acquired After Policy Change as at Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ³	Depreciation Rate As Applied After Policy Change ⁴	Life of Assets Acquired After Policy Change ⁵	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions ⁶	Total Current Depreciation Expense	Total Current Depreciation Expense as Reported in Financial Statements, Column J	Variance ⁷	
		a	b	c = a-b	d	e	f = d-e	g	h	i = h x j	k = i x l	m = l x n	o = m x p	q = m x r	s = q + t	t = s + u	v = t + w	x = v + y	
1611	Computer Software (Formally known as Account 1925)	\$ 299,366	\$ 299,366	\$ -	\$ 808,170	\$ 371,626	\$ 436,544	\$ 26,271	3.00	33.33%	5.00	20.00%	\$ 0	\$ 827,399	\$ 2,927	\$ 88,836	\$ 89,836	\$ 89,836	\$ -
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -
1805	Land	\$ -	\$ -	\$ -	\$ 149,902	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -
1808	Buildings and Furniture (50)	\$ -	\$ -	\$ -	\$ 1,256,185	\$ 1,256,185	\$ -	\$ -	-	0.00%	50.00	2.00%	\$ 0	\$ 25,124	\$ 0	\$ 25,124	\$ 25,124	\$ 25,124	\$ -
1809	Buildings and Furniture (55)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6.48	0.00%	25.00	0.00%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -
1815	Transformer Station Equipment >50 kV (16)	\$ -	\$ -	\$ -	\$ 52,226	\$ 52,226	\$ -	\$ 50,963	10.00	10.00%	10.00	10.00%	\$ 0	\$ 5,222	\$ 2,948	\$ 7,771	\$ 7,771	\$ 7,771	\$ -
1815	Transformer Station Equipment >50 kV (20)	\$ 732,310	\$ 534,507	\$ 207,803	\$ 732,310	\$ 732,310	\$ -	\$ 50,978	12.50%	8.00	12.50%	10.00%	\$ 25,872	\$ 64,618	\$ 1,640	\$ 66,258	\$ 66,258	\$ 66,258	\$ -
1815	Transformer Station Equipment >50 kV (45)	\$ 3,355,781	\$ 2,708,611	\$ 647,171	\$ 3,356,728	\$ 1,923,882	\$ 1,432,945	\$ -	26.00	3.57%	40.00	2.50%	\$ 23,113	\$ 61,344	\$ 2,447	\$ 63,791	\$ 63,791	\$ 63,791	\$ -
1815	Transformer Station Equipment >50 kV (45)	\$ 2,682,922	\$ 1,873,011	\$ 809,911	\$ 2,682,922	\$ 1,233,242	\$ 1,448,680	\$ -	33.00	0.00%	45.00	2.22%	\$ 24,943	\$ 32,215	\$ 0	\$ 56,758	\$ 56,758	\$ 56,758	\$ -
1815	Transformer Station Equipment >50 kV (50)	\$ 77,229	\$ 45,801	\$ 31,428	\$ 77,229	\$ 40,850	\$ 36,379	\$ -	23.77	0.00%	30.00	2.00%	\$ 813	\$ 899	\$ 0	\$ 1,412	\$ 1,412	\$ 1,412	\$ -
1815	Transformer Station Equipment >50 kV (55)	\$ 643,777	\$ 242,716	\$ 401,061	\$ 643,777	\$ 589,033	\$ 54,744	\$ -	43.00	0.00%	55.00	2.00%	\$ 9,327	\$ 11,443	\$ 0	\$ 20,770	\$ 20,770	\$ 20,770	\$ -
1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -
1820	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -
1905	Pipes, Towers & Poles	\$ 3,337,033	\$ 296,299	\$ 3,050,734	\$ 4,383,485	\$ 3,050,170	\$ 1,333,675	\$ 189,576	34.00	24.00%	45.00	2.00%	\$ 89,722	\$ 239,871	\$ 12,616	\$ 120,748	\$ 120,748	\$ 120,748	\$ -
1905	Overhead Conductors & Devices	\$ 1,897,778	\$ 313,192	\$ 1,584,586	\$ 3,227,295	\$ 1,800,974	\$ 1,426,321	\$ 249,899	54.00	1.83%	60.00	1.67%	\$ 239,875	\$ 237,195	\$ 2,082	\$ 58,263	\$ 58,263	\$ 58,263	\$ -
1940	Underground Conduit	\$ 1,853,855	\$ 253,180	\$ 1,600,675	\$ 2,490,331	\$ 1,675,114	\$ 815,217	\$ 348,295	34.73	2.85%	50.00	2.00%	\$ 148,088	\$ 136,304	\$ 3,492	\$ 65,874	\$ 65,874	\$ 65,874	\$ -
1940	Underground Cables & Devices	\$ 1,008,668	\$ 209,619	\$ 799,049	\$ 1,142,360	\$ 842,342	\$ 300,018	\$ 317,440	25.30	3.36%	33.00	2.00%	\$ 33,331	\$ 33,113	\$ 62,91	\$ 81,737	\$ 81,737	\$ 81,737	\$ -
1850	Line Transformers	\$ 2,978,874	\$ 346,651	\$ 2,632,223	\$ 4,667,095	\$ 2,593,800	\$ 2,073,294	\$ 397,744	29.23	3.42%	40.00	2.50%	\$ 90,062	\$ 161,832	\$ 3,442	\$ 146,856	\$ 146,856	\$ 146,856	\$ -
1855	Services Underground	\$ 134,454	\$ 27,746	\$ 106,708	\$ 236,362	\$ 106,750	\$ 129,614	\$ 24,365	54.73	1.83%	60.00	1.67%	\$ 1,960	\$ 2,125	\$ 203	\$ 54,288	\$ 54,288	\$ 54,288	\$ -
1855	Services Overground	\$ 95,122	\$ 259,845	\$ 164,723	\$ 1,527,378	\$ 787,150	\$ 740,228	\$ 104,183	31.00	3.23%	35.00	2.00%	\$ 18,865	\$ 18,488	\$ 48,775	\$ 48,775	\$ 48,775	\$ 48,775	\$ -
1855	Meters 15kV	\$ 1,519,758	\$ 1,254,177	\$ 265,581	\$ 1,818,479	\$ 267,753	\$ 1,550,725	\$ 72,792	13.80	7.25%	16.00	6.67%	\$ 119,245	\$ 103,382	\$ 424	\$ 125,052	\$ 125,052	\$ 125,052	\$ -
1855	Meters >30kV	\$ 162,827	\$ 1,843	\$ 160,984	\$ 319,379	\$ 175,597	\$ 143,782	\$ 48,814	19.06	5.22%	25.00	4.00%	\$ 8,446	\$ 8,511	\$ 976	\$ 15,324	\$ 15,324	\$ 15,324	\$ -
1855	Meters CT's & PT's	\$ 69,489	\$ 6,710	\$ 62,779	\$ 175,714	\$ 111,556	\$ 64,158	\$ 4,684	39.60	1.19%	40.00	2.50%	\$ 13,139	\$ 12,862	\$ 564	\$ 26,564	\$ 26,564	\$ 26,564	\$ -
1905	Land	\$ 111,556	\$ -	\$ 111,556	\$ 111,556	\$ -	\$ 111,556	\$ -	-	0.00%	-	0.00%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -
1905	Buildings and Furniture (50)	\$ 311,426	\$ 161,942	\$ 149,484	\$ 311,426	\$ -	\$ 311,426	\$ -	24.00	4.17%	50.00	2.00%	\$ 66,229	\$ 66,229	\$ 0	\$ 132,457	\$ 132,457	\$ 132,457	\$ -
1905	Buildings and Furniture (40)	\$ 29,372	\$ 1,633	\$ 27,739	\$ 56,127	\$ 29,372	\$ 26,785	\$ 4,444	40.00	2.50%	40.00	2.50%	\$ 844	\$ 844	\$ 0	\$ 1,688	\$ 1,688	\$ 1,688	\$ -
1905	Buildings and Furniture (25)	\$ 173,026	\$ 16,358	\$ 156,668	\$ 348,333	\$ 174,026	\$ 174,307	\$ 25,479	23.33	4.29%	25.00	4.00%	\$ 6,768	\$ 6,972	\$ 610	\$ 14,240	\$ 14,240	\$ 14,240	\$ -
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -
1915	Furniture & Equipment (10 years)	\$ 25,814	\$ 11,318	\$ 14,496	\$ 155,057	\$ 62,201	\$ 92,856	\$ 128,056	12.00	8.33%	15.00	6.67%	\$ 2,674	\$ 2,686	\$ 80	\$ 15,493	\$ 15,493	\$ 15,493	\$ -
1920	Computer Equipment - Hardware	\$ 64,440	\$ 62,871	\$ 1,569	\$ 139,728	\$ 72,303	\$ 67,405	\$ 17,308	3.00	33.33%	5.00	20.00%	\$ 823	\$ 14,081	\$ 1,378	\$ 15,880	\$ 15,880	\$ 15,880	\$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -
1930	Transportation Equipment (8)	\$ 17,876	\$ 17,876	\$ -	\$ 21,468	\$ 14,417	\$ 7,049	\$ 40,083	4.50	22.22%	8.00	12.50%	\$ 881	\$ 3,066	\$ 3,940	\$ 3,515	\$ 3,515	\$ 3,515	\$ -
1930	Transportation Equipment (15)	\$ 22,698	\$ 22,698	\$ -	\$ 704,889	\$ -	\$ 704,889	\$ -	2.25	44.44%	15.00	6.67%	\$ 80	\$ 46,993	\$ 0	\$ 46,993	\$ 46,993	\$ 46,993	\$ -
1940	Tools, Shop & Garage Equipment	\$ 66,736	\$ 28,884	\$ 37,852	\$ 206,792	\$ 62,118	\$ 144,674	\$ -	6.71	14.50%	10.00	10.00%	\$ 5,641	\$ 14,467	\$ 0	\$ 20,109	\$ 20,109	\$ 20,109	\$ -
1945	Measurement & Testing Equipment	\$ 15,273	\$ 15,273	\$ -	\$ 40,977	\$ 16,287	\$ 24,690	\$ 3,431	1.50	66.67%	5.00	20.00%	\$ 0	\$ 8,938	\$ 243	\$ 5,281	\$ 5,281	\$ 5,281	\$ -
1950	Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -
1955	Communications Equipment	\$ -	\$ -	\$ -	\$ 66,586	\$ -	\$ 66,586	\$ 5,593	8.50	11.76%	10.00	10.00%	\$ 0	\$ 7,834	\$ 250	\$ 8,104	\$ 8,104	\$ 8,104	\$ -
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -
1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -
1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ 16,439	\$ -	\$ 16,439	\$ -	10.00	10.00%	10.00	10.00%	\$ 1,644	\$ 1,644	\$ 0	\$ 1,644	\$ 1,644	\$ 1,644	\$ -

Account	Description	Opening Net Book Value of Existing Assets at Date of Policy Change (Jan. 1)	Less: Depreciation	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change	Less: Depreciation	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2.6A Fixed Assets, Column j	Variance
		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/i	o = l/n	p	q = p-o
1975	Land Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%		0.00%	\$0	\$0	\$0	\$0	\$ -	\$ -
1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,995	0.00%	0.00%	20.00	5.00%	\$0	\$0	\$4,675	\$4,675	\$ 4,675	\$ -
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%		0.00%	\$0	\$0	\$0	\$0	\$ -	\$ -
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%		0.00%	\$0	\$0	\$0	\$0	\$ -	\$ -
1995	Contributions & Grants - Transformer Station	\$ (13,087)	\$ 145	\$ (13,232)	\$ (13,232)	\$ (13,232)	\$ (13,232)	\$ (14,912)	45.00	2.22%	45.00	2.22%	\$ (93,467)	\$ (93,467)	\$ (93,467)	\$ (93,467)	\$ (93,467)	\$ (93,467)
1995	Contributions & Grants - Poles	\$ (46,607)	\$ 388	\$ (46,995)	\$ (46,995)	\$ (46,995)	\$ (46,995)	\$ (52,308)	60.00	1.67%	60.00	1.67%	\$ (783)	\$ (783)	\$ (783)	\$ (783)	\$ (783)	\$ (783)
1995	Contributions & Grants - OH Conductors	\$ (149,804)	\$ 1,499	\$ (151,403)	\$ (151,403)	\$ (151,403)	\$ (151,403)	\$ (205,711)	50.00	2.00%	50.00	2.00%	\$ (3,028)	\$ (3,028)	\$ (3,028)	\$ (3,028)	\$ (3,028)	\$ (3,028)
1995	Contributions & Grants - LG Conduit	\$ (105,186)	\$ 1,753	\$ (106,939)	\$ (106,939)	\$ (106,939)	\$ (106,939)	\$ (135,203)	30.00	3.33%	30.00	3.33%	\$ (946)	\$ (946)	\$ (946)	\$ (946)	\$ (946)	\$ (946)
1995	Contributions & Grants - Line Transformers	\$ (173,790)	\$ 2,172	\$ (175,962)	\$ (175,962)	\$ (175,962)	\$ (175,962)	\$ (184,045)	40.00	2.50%	40.00	2.50%	\$ (4,399)	\$ (4,399)	\$ (4,399)	\$ (4,399)	\$ (4,399)	\$ (4,399)
1995	Contributions & Grants - Services OH	\$ (4,115)	\$ -	\$ (4,115)	\$ (4,115)	\$ (4,115)	\$ (4,115)	\$ (4,115)	10.00	10.00%	10.00	10.00%	\$ (77)	\$ (77)	\$ (77)	\$ (77)	\$ (77)	\$ (77)
1995	Contributions & Grants - Services LG	\$ (201,560)	\$ 2,879	\$ (204,439)	\$ (204,439)	\$ (204,439)	\$ (204,439)	\$ (219,363)	35.00	2.86%	35.00	2.86%	\$ (4,841)	\$ (4,841)	\$ (4,841)	\$ (4,841)	\$ (4,841)	\$ (4,841)
1995	Contributions & Grants - Meters 15 years	\$ (11,159)	\$ 223	\$ (11,382)	\$ (11,382)	\$ (11,382)	\$ (11,382)	\$ (130,134)	15.00	6.67%	15.00	6.67%	\$ (789)	\$ (789)	\$ (789)	\$ (789)	\$ (789)	\$ (789)
1995	Contributions & Grants - Meters 25 years	\$ (5,489)	\$ 110	\$ (5,599)	\$ (5,599)	\$ (5,599)	\$ (5,599)	\$ (6,781)	25.00	4.00%	25.00	4.00%	\$ (244)	\$ (244)	\$ (244)	\$ (244)	\$ (244)	\$ (244)
1995	Contributions & Grants - Meters 30 years	\$ (2,127)	\$ 30	\$ (2,157)	\$ (2,157)	\$ (2,157)	\$ (2,157)	\$ (2,621)	35.00	2.86%	35.00	2.86%	\$ (62)	\$ (62)	\$ (62)	\$ (62)	\$ (62)	\$ (62)
1995	Contributions & Grants - Load Mgmt Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10.00	10.00%	10.00	10.00%	\$0	\$0	\$0	\$0	\$ -	\$ -
2005	Property Under Finance Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%		0.00%	\$0	\$0	\$0	\$0	\$ -	\$ -
Total		\$ 21,429,228	\$ 9,916,532	\$ 12,412,696	\$ 28,863,524	\$ 13,463,183	\$ 15,400,342	\$ 1,468,828					\$46,168	\$84,154	\$30,721	\$1,640,258	\$ 1,607,415	\$ (2,179)

2018		Book Values								Service Lives				Depreciation Expenses							
Account	Description	Opening Net Book Value of Existing Assets as of Date of Policy Change (Jan. 1)	Less Fully Depreciated	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change	Less Fully Depreciated	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2.6A Fixed Assets, Column j	Variance			
		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/i	o = l/n	p	q = p-o			
1611	Computer Software (Formerly known as Account 1925)	\$ 289,366	\$ 289,366	\$ -	\$ 833,442	\$ 549,601	\$ 283,840	\$ 24,245	3.00	33.33%	5.00	20.00%	\$0	\$68,768	\$2,428	\$69,193	\$ 69,193	\$ -			
1612	Land Rights (Formerly known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%		0.00%	\$0	\$0	\$0	\$0	\$ -	\$ -			
1805	Land	\$ -	\$ -	\$ -	\$ 149,992	\$ 149,992	\$ -	\$ -	0.00%	0.00%		0.00%	\$0	\$0	\$0	\$0	\$ -	\$ -			
1808	Buildings and Fixtures (50)	\$ -	\$ -	\$ -	\$ 1,256,185	\$ 1,256,185	\$ -	\$ -	50.00	2.00%	50.00	2.00%	\$26,124	\$26,124	\$26,124	\$26,124	\$ 26,124	\$ -			
1809	Buildings and Fixtures (25)	\$ -	\$ -	\$ -	\$ 8,468	\$ 8,468	\$ -	\$ -	25.00	4.00%	25.00	4.00%	\$399	\$399	\$399	\$399	\$ 399	\$ -			
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%		0.00%	\$0	\$0	\$0	\$0	\$ -	\$ -			
1815	Transformer Station Equipment >50 kV (10)	\$ 732,310	\$ 524,507	\$ 207,803	\$ 103,188	\$ 103,188	\$ -	\$ -	10.00	10.00%	10.00	10.00%	\$19,319	\$19,319	\$19,319	\$19,319	\$ 19,319	\$ -			
1815	Transformer Station Equipment >50 kV (20)	\$ 3,355,781	\$ 2,708,611	\$ 647,171	\$ 3,386,728	\$ 932,883	\$ 2,453,745	\$ 43,800	28.00	3.57%	40.00	2.50%	\$23,113	\$23,113	\$448	\$88,004	\$5,804	\$ (8,804)			
1815	Transformer Station Equipment >50 kV (45)	\$ 2,692,922	\$ 1,873,011	\$ 819,911	\$ 2,692,922	\$ 1,233,242	\$ 1,459,680	\$ -	33.00	3.03%	45.00	2.22%	\$24,543	\$24,543	\$32,616	\$56,758	\$ 56,758	\$ -			
1815	Transformer Station Equipment >50 kV (50)	\$ 69,489	\$ 6,710	\$ 62,779	\$ 176,652	\$ 63,407	\$ 113,245	\$ -	40.00	2.50%	40.00	2.50%	\$819	\$819	\$9,477	\$10,296	\$ 9,477	\$ (827)			
1815	Transformer Station Equipment >50 kV (55)	\$ 643,777	\$ 242,716	\$ 401,061	\$ 643,777	\$ 580,935	\$ 62,842	\$ -	43.00	2.33%	55.00	1.82%	\$9,327	\$1,143	\$0	\$10,470	\$ 10,470	\$ -			
1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%		0.00%	\$0	\$0	\$0	\$0	\$ -	\$ -			
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%		0.00%	\$0	\$0	\$0	\$0	\$ -	\$ -			
1830	Poles, Towers & Fixtures	\$ 3,337,033	\$ 286,299	\$ 3,050,734	\$ 4,537,411	\$ 3,050,734	\$ 1,487,241	\$ 147,603	34.00	2.94%	45.00	2.22%	\$89,727	\$89,728	\$3,640	\$124,417	\$ 124,417	\$ -			
1835	Overhead Conductors & Devices	\$ 1,897,776	\$ 313,192	\$ 1,584,584	\$ 3,474,261	\$ 1,600,974	\$ 1,873,287	\$ 89,216	54.00	1.85%	60.00	1.67%	\$29,676	\$31,221	\$743	\$61,040	\$ 61,040	\$ -			
1840	Underground Conduit	\$ 1,833,805	\$ 263,180	\$ 1,570,625	\$ 2,838,538	\$ 1,676,114	\$ 1,162,424	\$ 271,073	34.73	2.88%	50.00	2.00%	\$46,088	\$23,268	\$2,711	\$72,067	\$ 72,067	\$ -			
1845	Underground Conductors & Devices	\$ 1,058,668	\$ 220,918	\$ 837,751	\$ 2,459,796	\$ 842,342	\$ 1,617,454	\$ 189,997	25.30	3.95%	30.00	3.33%	\$33,113	\$33,115	\$3,167	\$96,194	\$ 96,194	\$ -			
1850	Line Transformers	\$ 2,978,874	\$ 346,551	\$ 2,632,323	\$ 5,060,789	\$ 2,593,800	\$ 2,466,990	\$ 312,527	29.23	3.42%	40.00	2.50%	\$90,652	\$81,675	\$3,967	\$155,633	\$ 154,860	\$ (773)			
1855	Services Overhead	\$ 134,454	\$ 27,466	\$ 106,988	\$ 256,814	\$ 108,258	\$ 158,555	\$ 6,096	34.73	1.85%	60.00	1.67%	\$1,990	\$2,628	\$134	\$4,640	\$ 4,626	\$ (16)			
1855	Services Underground	\$ 505,122	\$ 288,545	\$ 216,577	\$ 1,626,483	\$ 287,120	\$ 1,339,363	\$ 31,300	31.00	3.23%	35.00	2.86%	\$1,822	\$38,689	\$2,326	\$58,189	\$ 49,204	\$ (8,985)			
1860	Meters 15hrs	\$ 1,519,758	\$ 1,254,177	\$ 265,581	\$ 8,891,231	\$ 267,753	\$ 1,623,478	\$ 108,699	18.75	5.33%	15.00	6.67%	\$19,248	\$110,232	\$3,634	\$131,100	\$ 131,100	\$ -			
1860	Meters >30	\$ 162,827	\$ 1,843	\$ 160,984	\$ 366,193	\$ 171,597	\$ 194,596	\$ 33,041	19.06	5.25%	25.00	4.00%	\$6,446	\$7,884	\$661	\$14,971	\$ 14,971	\$ -			
1860	Meters CT's & PT's	\$ 69,489	\$ 6,710	\$ 62,779	\$ 176,652	\$ 63,407	\$ 113,245	\$ -	35.00	2.86%	35.00	2.86%	\$819	\$819	\$9,477	\$10,296	\$ 9,477	\$ -			
1905	Land	\$ 111,556	\$ -	\$ 111,556	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%		0.00%	\$0	\$0	\$0	\$0	\$ -	\$ -			
1908	Buildings and Fixtures (50)	\$ 311,426	\$ 31,426	\$ 280,000	\$ 311,426	\$ 31,426	\$ -	\$ -	24.00	4.17%	24.00	4.17%	\$6,229	\$6,229	\$0	\$6,229	\$ 6,229	\$ -			
1908	Buildings and Fixtures (40)	\$ 29,372	\$ 14,889	\$ 14,503	\$ 55,127	\$ 29,372	\$ 25,755	\$ -	19.75	5.06%	40.00	2.50%	\$734	\$644	\$0	\$1,378	\$ 1,378	\$ -			
1908	Buildings and Fixtures (25)	\$ 174,026	\$ 16,358	\$ 157,668	\$ 373,612	\$ 174,026	\$ 199,786	\$ 21,137	23.33	4.29%	25.00	4.00%	\$6,768	\$8,891	\$423	\$15,172	\$ 15,349	\$ (177)			
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%		0.00%	\$0	\$0	\$0	\$0	\$ -	\$ -			
1915	Office Furniture & Equipment (10 years)	\$ 25,914	\$ 11,318	\$ 14,596	\$ 196,837	\$ 27,001	\$ 169,836	\$ 8,542	17.64%	5.67%	17.64%	10.00%	\$2,874	\$12,884	\$322	\$15,877	\$ 14,408	\$ (1,469)			
1920	Computer Equipment - Hardware	\$ 64,440	\$ 62,871	\$ 1,569	\$ 145,532	\$ 89,754	\$ 55,778	\$ 3,695	33.33%	3.00	33.33%	5.00	20.00%	\$623	\$11,666	\$376	\$12,643	\$ 11,525	\$ (118)		
1920	Computer Equip-Hardware(Post Mar. 2004)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%		0.00%	\$0	\$0	\$0	\$0	\$ -	\$ -			
1920	Computer Equip-Hardware(Post Mar. 1997)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%		0.00%	\$0	\$0	\$0	\$0	\$ -	\$ -			
1930	Transportation Equipment (6)	\$ 17,876	\$ 17,876	\$ -	\$ 70,529	\$ 14,417	\$ 56,112	\$ 480	4.50	22.22%	8.00	12.50%	\$7,074	\$30	\$7,044	\$36	\$ 36	\$ -			
1930	Transportation Equipment (15)	\$ 22,698	\$ 22,698	\$ -	\$ 704,889	\$ 373,388	\$ 331,501	\$ -	2.25	44.44%	15.00	6.67%	\$48,983	\$12,446	\$69,429	\$ 81,875	\$ 81,875	\$ -			
1940	Truck, Shop & Garage Equipment	\$ 66,736	\$ 30,967	\$ 35,769	\$ 206,646	\$ 62,118	\$ 144,528	\$ 1,126	6.71	14.90%	10.00	10.00%	\$5,331	\$14,483	\$56	\$19,686	\$ 19,275	\$ (411)			
1945	Measurement & Testing Equipment	\$ 15,273	\$ 15,273	\$ -	\$ 44,408	\$ 17,302	\$ 27,107	\$ 2,995	1.50	66.67%	5.00	20.00%	\$6,421	\$360	\$5,761	\$ 5,761	\$ -	\$ -			
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%		0.00%	\$0	\$0	\$0	\$0	\$ -	\$ -			
1955	Communications Equipment	\$ -	\$ -	\$ -	\$ 72,539	\$ 72,539	\$ -	\$ -	1.310	7.62%	8.50	11.76%	\$8,534	\$77	\$8,611	\$ 8,611	\$ 8,611	\$ -			
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%		0.00%	\$0	\$0	\$0	\$0	\$ -	\$ -			
1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%		0.00%	\$0	\$0	\$0	\$0	\$ -	\$ -			
1970	Land Management Controls Control Premises	\$ -	\$ -	\$ -	\$ 16,439	\$ 16,439	\$ -	\$ -	0.00%	0.00%		0.00%	\$0	\$0	\$0	\$0	\$ -	\$ -			
1975	Land Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%		0.00%	\$0	\$0	\$0	\$0	\$ -	\$ -			
1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ 194,995	\$ 194,995	\$ -	\$ -	0.00%	0.00%	20.00	5.00%	\$0	\$9,750	\$1,660	\$11,340	\$ 11,340	\$ -			
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%		0.00%	\$0	\$0	\$0	\$0	\$ -	\$ -			
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%		0.00%	\$0	\$0	\$0	\$0	\$ -	\$ -			
1995	Contributions to Grants - Transformers	\$ (13,087)	\$ 145	\$ (13,232)	\$ (208,921)	\$ (13,232)	\$ (195,689)	\$ (14,943)	45.00	2.22%	45.00	2.22%	\$294	\$24,349	\$166	\$24,809	\$ (24,496)	\$ (24,496)			
1995	Contributions to Grants - OH Conductors	\$ (46,607)	\$ 388	\$ (46,995)	\$ (177,733)	\$ (46,995)	\$ (130,737)	\$ (35,824)	60.00	1.67%	60.00	1.67%	\$783	\$21,719	\$299	\$22,362	\$ (22,362)	\$ (22,362)			
1995	Contributions to Grants - UG Conductors	\$ (149,004)	\$ 1,499	\$ (150,503)	\$ (623,456)	\$ (150,503)	\$ (472,953)	\$ (32,503)	11.00	9.09%	11.00	9.09%	\$7,424	\$17,424	\$436	\$18,300	\$ (18,300)	\$ (18,300)			
1995	Contributions to Grants - UG Transformers	\$ (105,186)	\$ 783	\$ (106,359)	\$ (424,305)	\$ (106,359)	\$ (317,946)	\$ (46,168)	30.00	3.33%	30.00	3.33%	\$3,663	\$15,312	\$191	\$15,266	\$ (15,266)	\$ (15,266)			
1995	Contributions to Grants - Line Transformers	\$ (173,796)	\$ 2,172	\$ (175,968)	\$ (691,267)	\$ (175,968)	\$ (515,299)	\$ (57,184)	40.00	2.50%	40.00	2.50%	\$4,389	\$19,382	\$719	\$20,496	\$ (20,496)	\$ (20,496)			
1995	Contributions to Grants - Services UG	\$ (41,153)	\$ 41,153	\$ -	\$ (11,103)	\$ (41,153)	\$ -	\$ -	1.875	53.33%	1.875	53.33%	\$671	\$17,878	\$671	\$18,549	\$ (18,549)	\$ (18,549)			
1995	Contributions to Grants - Services UG	\$ (201,569)	\$ 2,879	\$ (204,438)	\$ (860,456)	\$ (204,438)	\$ (656,018)	\$ (77,487)	16.667	6.00%	16.667	6.00%	\$1,863	\$12,484	\$156	\$12,640	\$ (12,640)	\$ (12,640)			
1995	Contributions to Grants - Meters 15 years	\$ (11,389)	\$ 223	\$ (11,382)	\$ (145,331)	\$ (11,382)	\$ (133,949)	\$ (18,033)	15.00	6.67%	15.00	6.67%	\$1,830	\$8,830	\$113	\$9,072	\$ (9,072)	\$ (9,072)			
1995	Contributions to Grants - Meters 20 years	\$ (5,499)	\$ 110	\$ (5,599)	\$ (37,501)	\$ (5,599)	\$ (31,902)	\$ (4,633)	25.00	4.00%	25.00	4.00%	\$244	\$1,876	\$73	\$1,973	\$ (1,973)	\$ (1,973)			
1995	Contributions to Grants - Meters 30 years	\$ (2,127)	\$ 30	\$ (2,157)	\$ (12,750)	\$ (2,157)	\$ (10,593)	\$ (8,429)	30.00	3.33%	30.00	3.33%	\$46	\$1,466	\$46	\$1,512	\$ (1,512)	\$ (1,512)			
1995	Contributions to Grants - Land Mgmt Control	\$ -	\$ -	\$ -	\$ (13,599)	\$ -	\$ (13,599)	\$ -	10.00	10.00%	10.00	10.00%	\$0	\$1,360	\$0	\$1,360	\$ (1,360)	\$ (1,360)			
2005	Property Under Finance Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%		0.00%	\$0	\$0	\$0	\$0	\$ -	\$ -			
		\$ 21,429,228	\$ 9,176,331	\$ 12,252,897	\$ 30,287,264	\$ 13,689,653	\$ 16,597,610	\$ 1,641,337					\$409,193	\$613,198	\$32,495	\$1,053,844	\$ 1,050,699	\$ (3,145)			

2020		Book Values										Service Lives					Depreciation Expense										Total Current Depreciation Expense		Depreciation Expense per Asset		Variance																																																																																																																																																																																																																																																																																																																	
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)	Less Fully Depreciated	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change	Less Fully Depreciated	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change	Depreciation Rate as Acquired After Policy Change	Life of Assets Acquired After Policy Change	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions	Total Current Depreciation Expense	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per 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Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Depreciation Expense per Asset	Deprec

1810	Buildings and Fixtures (25)	\$	-	\$	15,279	\$	15,279	\$	-	-	0.00%	25.00	4.00%	\$0	\$611	\$0	\$611	\$	611	\$	-		
1810	Leasehold Improvements	\$	-	\$	-	\$	-	\$	-	-	0.00%	-	0.00%	\$0	\$0	\$0	\$0	\$	-	\$	-		
1815	Transformer Station Equipment >50 kV (16)	\$	-	\$	103,188	\$	103,188	\$	-	-	10.00	10.00%	10.00	\$0	\$10,319	\$0	\$10,319	\$	10,319	\$	-		
1815	Transformer Station Equipment >50 kV (20)	\$	732,310	\$	524,507	\$	207,803	\$	921,519	\$	100,000	8.00	12.50%	20.00	\$25,878	\$46,076	\$2,660	\$74,561	\$	74,561	\$	(0)	
1815	Transformer Station Equipment >50 kV (40)	\$	3,355,781	\$	2,708,611	\$	647,171	\$	3,507,574	\$	332,983	28.00	3.57%	40.00	\$25,113	\$64,366	\$0	\$74,478	\$	87,478	\$	(0)	
1815	Transformer Station Equipment >50 kV (45)	\$	2,632,922	\$	1,873,011	\$	809,911	\$	2,682,922	\$	1,233,242	33.00	3.03%	45.00	\$24,543	\$32,216	\$0	\$66,738	\$	66,738	\$	(0)	
1815	Transformer Station Equipment >50 kV (50)	\$	77,279	\$	54,001	\$	23,277	\$	77,279	\$	36,853	38.00	2.63%	50.00	\$613	\$899	\$0	\$1,421	\$	1,421	\$	(0)	
1815	Transformer Station Equipment >50 kV (65)	\$	643,777	\$	242,716	\$	401,061	\$	643,777	\$	580,935	43.00	2.33%	55.00	\$2,327	\$1,143	\$0	\$10,470	\$	10,470	\$	(0)	
1820	Distribution Station Equipment <50 kV	\$	-	\$	-	\$	-	\$	-	\$	-	0.00%	0.00%	\$0	\$0	\$0	\$0	\$	-	\$	-		
1825	Storage Battery Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	0.00%	0.00%	\$0	\$0	\$0	\$0	\$	-	\$	-		
1830	Poles, Towers & Structures	\$	3,337,033	\$	286,295	\$	3,050,738	\$	6,487,627	\$	3,050,170	34.00	2.94%	45.00	\$99,727	\$76,398	\$10,213	\$184,328	\$	184,328	\$	(0)	
1835	Overhead Conductors & Devices	\$	1,897,770	\$	213,192	\$	1,684,578	\$	4,650,332	\$	1,800,974	54.00	1.83%	60.00	\$39,873	\$48,889	\$2,817	\$61,300	\$	61,300	\$	(0)	
1840	Underground Conduct	\$	1,853,805	\$	253,180	\$	1,600,625	\$	3,559,164	\$	1,875,114	34.73	2.98%	50.00	\$46,088	\$37,681	\$1,644	\$85,412	\$	85,412	\$	(0)	
1845	Underground Conductors & Devices	\$	1,058,668	\$	220,916	\$	837,751	\$	3,694,031	\$	842,342	25.30	3.95%	30.00	\$33,113	\$95,096	\$2,993	\$131,162	\$	131,162	\$	(0)	
1850	Line Transformers	\$	2,978,874	\$	346,651	\$	2,632,223	\$	6,238,633	\$	2,593,800	29.23	3.42%	40.00	\$90,862	\$91,146	\$2,240	\$183,447	\$	183,447	\$	(0)	
1855	Services Overhead	\$	134,454	\$	27,746	\$	106,708	\$	348,605	\$	108,258	54.73	1.83%	60.00	\$1,960	\$4,006	\$480	\$6,772	\$	6,772	\$	(0)	
1855	Services Underground	\$	505,122	\$	259,545	\$	245,577	\$	2,061,652	\$	267,120	31.00	3.23%	35.00	\$7,922	\$67,272	\$1,532	\$60,741	\$	60,741	\$	(0)	
1860	Meters 15+yr	\$	1,518,758	\$	1,267,763	\$	251,095	\$	2,205,294	\$	267,753	13.80	7.25%	15.00	\$19,261	\$126,147	\$2,761	\$126,139	\$	126,139	\$	(0)	
1860	Meters >50	\$	162,827	\$	1,843	\$	160,984	\$	442,575	\$	171,587	19.06	5.25%	25.00	\$4,446	\$10,529	\$363	\$19,653	\$	19,653	\$	(0)	
1860	Meters CT's & PT's	\$	89,489	\$	6,710	\$	82,780	\$	253,270	\$	63,407	30.60	3.27%	35.00	\$2,862	\$5,426	\$377	\$7,863	\$	7,863	\$	(0)	
1905	Land	\$	111,556	\$	111,556	\$	111,556	\$	111,556	\$	111,556	-	-	0.00%	\$0	\$0	\$0	\$0	\$	-	\$	-	
1908	Buildings and Fixtures (50)	\$	311,426	\$	311,426	\$	311,426	\$	311,426	\$	311,426	-	24.00	4.17%	50.00	\$0	\$6,229	\$0	\$6,229	\$	6,229	\$	(0)
1908	Buildings and Fixtures (40)	\$	29,372	\$	14,869	\$	14,502	\$	57,147	\$	29,372	27.775	-	19.75	5.06%	40.00	\$2,504	\$0	\$1,429	\$	1,429	\$	(0)
1908	Buildings and Fixtures (25)	\$	174,026	\$	16,356	\$	157,669	\$	440,943	\$	174,026	80,000	23.33	4.29%	25.00	\$6,758	\$10,677	\$1,600	\$18,283	\$	18,283	\$	(0)
1910	Leasehold Improvements	\$	-	\$	-	\$	-	\$	-	\$	-	-	0.00%	\$0	\$0	\$0	\$0	\$	-	\$	-		
1915	Office Furniture & Equipment (10 years)	\$	25,914	\$	25,914	\$	-	\$	149,178	\$	28,636	120,542	-	5.67	17.64%	10.00	\$0	\$12,054	\$0	\$12,054	\$	(0)	
1920	Computer Equipment - Hardware	\$	64,440	\$	62,871	\$	1,569	\$	216,248	\$	111,866	15,000	3.00	33.33%	5.00	\$623	\$20,677	\$1,600	\$22,899	\$	22,899	\$	(0)
1920	Computer Equip-Hardware(Post Mar. 22/04)	\$	-	\$	-	\$	-	\$	-	\$	-	-	0.00%	\$0	\$0	\$0	\$0	\$	-	\$	-		
1920	Computer Equip-Hardware(Post Mar. 18/07)	\$	-	\$	-	\$	-	\$	-	\$	-	-	0.00%	\$0	\$0	\$0	\$0	\$	-	\$	-		
1930	Transportation Equipment (8)	\$	17,876	\$	17,876	\$	-	\$	107,853	\$	16,212	\$1,641	-	4.50	22.22%	8.00	\$0	\$11,498	\$0	\$11,498	\$	(0)	
1930	Transportation Equipment (15)	\$	22,698	\$	22,698	\$	-	\$	3,322,422	\$	4,861	\$1,717	-	2.25	44.44%	15.00	\$0	\$67,881	\$0	\$67,881	\$	(0)	
1935	Stores Equipment	\$	-	\$	-	\$	-	\$	135,923	\$	-	135,923	-	10.00	10.00%	10.00	\$0	\$9,062	\$0	\$9,062	\$	399	
1940	Tools, Shop & Garage Equipment	\$	66,736	\$	62,226	\$	4,510	\$	306,118	\$	86,831	219,286	-	6.71	14.84%	10.00	\$672	\$21,829	\$0	\$22,601	\$	(0)	
1945	Measurement & Testing Equipment	\$	15,273	\$	15,273	\$	-	\$	45,372	\$	40,244	5,129	-	1.50	56.67%	5.00	\$0	\$1,028	\$0	\$1,028	\$	(0)	
1950	Power Operated Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	-	0.00%	\$0	\$0	\$0	\$0	\$	-	\$	-		
1955	Communications Equipment	\$	-	\$	-	\$	-	\$	89,405	\$	28,941	60,464	-	-	0.00%	8.50	\$0	\$7,113	\$0	\$7,113	\$	(0)	
1955	Communication Equipment (Smart Meters)	\$	-	\$	-	\$	-	\$	-	\$	-	-	0.00%	\$0	\$0	\$0	\$0	\$	-	\$	-		
1960	Miscellaneous Equipment	\$	-	\$	-	\$	-	\$	5,474	\$	5,474	-	-	0.00%	\$0	\$0	\$0	\$0	\$	247	\$	647	
1970	Load Management Controls Customer Premises	\$	-	\$	-	\$	-	\$	16,439	\$	16,439	-	-	0.00%	10.00	\$0	\$1,644	\$0	\$1,644	\$	(0)		
1975	Load Management Controls Utility Premises	\$	-	\$	-	\$	-	\$	-	\$	-	-	0.00%	\$0	\$0	\$0	\$0	\$	-	\$	-		
1980	System Supervisor Equipment	\$	-	\$	-	\$	-	\$	378,236	\$	16,586	361,650	1,063	-	0.00%	20.00	\$0	\$18,109	\$27	\$18,109	\$	(0)	
1985	Miscellaneous Fixed Assets	\$	-	\$	-	\$	-	\$	-	\$	-	-	0.00%	\$0	\$0	\$0	\$0	\$	-	\$	-		
1990	Other Tangible Property	\$	-	\$	-	\$	-	\$	-	\$	-	-	0.00%	\$0	\$0	\$0	\$0	\$	-	\$	-		
1995	Contributions & Grants - Transformer Station	\$	-	\$	-	\$	-	\$	(1,218,270)	\$	-	(1,218,270)	-	40.00	2.50%	40.00	\$0	\$(30,457)	\$0	\$(30,457)	\$	(0)	
1995	Contributions & Grants - Poles	\$	(13,087)	\$	145	\$	(13,232)	\$	(281,362)	\$	(13,232)	(268,150)	(20,402)	45.00	2.22%	45.00	\$2,222	\$(5,999)	\$(227)	\$(8,480)	\$	(0)	
1995	Contributions & Grants - OH Conductors	\$	(46,077)	\$	388	\$	(46,999)	\$	(263,134)	\$	(46,999)	(218,138)	(24,187)	60.00	1.67%	60.00	\$1,733	\$(2,336)	\$(229)	\$(4,430)	\$	(0)	
1995	Contributions & Grants - UG Conduct	\$	(149,904)	\$	1,499	\$	(151,403)	\$	(723,609)	\$	(197,354)	(526,255)	(61,902)	50.00	2.00%	50.00	\$3,229	\$(10,858)	\$(919)	\$(14,472)	\$	(0)	
1995	Contributions & Grants - UG Conductors	\$	(105,186)	\$	1,753	\$	(106,939)	\$	(717,112)	\$	(106,939)	(810,173)	(64,713)	30.00	3.33%	30.00	\$3,666	\$(20,339)	\$(1,079)	\$(24,982)	\$	(0)	
1995	Contributions & Grants - Line Transformers	\$	(173,786)	\$	2,112	\$	(175,955)	\$	(1,298,179)	\$	(175,968)	(1,122,210)	(72,572)	40.00	2.50%	40.00	\$4,399	\$(28,666)	\$(970)	\$(33,244)	\$	(0)	
1995	Contributions & Grants - Services OH	\$	(415)	\$	-	\$	(415)	\$	(14,285)	\$	(415)	(13,867)	(680)	60.00	1.67%	60.00	\$7	\$(231)	\$(6)	\$(244)	\$	(0)	
1995	Contributions & Grants - Services UG	\$	(201,560)	\$	2,879	\$	(204,439)	\$	(1,273,998)	\$	(204,439)	(1,069,558)	(86,125)	35.00	2.86%	35.00	\$6,841	\$(30,599)	\$(1,259)	\$(37,659)	\$	(0)	
1995	Contributions & Grants - Meters 15 years	\$	(11,159)	\$	223	\$	(11,382)	\$	(240,485)	\$	(11,382)	(229,103)	(31,010)	15.00	6.67%	15.00	\$799	\$(15,274)	\$(1,034)	\$(17,066)	\$	(0)	
1995	Contributions & Grants - Meters 25 years	\$	(5,480)	\$	110	\$	(5,590)	\$	(65,126)	\$	(5,590)	(62,536)	(7,289)	25.00	4.00%	25.00	\$224	\$(2,061)	\$(146)	\$(2,671)	\$	(0)	
1995	Contributions & Grants - Meters 35 years	\$	(2,127)	\$	30	\$	(2,156)	\$	(85,722)	\$	(2,156)	(83,564)	(35,000)	35.00	2.86%	35.00	\$63	\$(2,388)	\$(251)	\$(2,700)	\$	(0)	
1995	Contributions & Grants - Load Mgmt Control	\$	-	\$	-	\$	-	\$	(13,599)	\$	-	(13,599)	-	10.00	10.00%	10.00	\$0	\$(1,360)	\$0	\$(1,360)	\$	(0)	
2000	Property Under Finance Lease	\$	-	\$	-	\$	-	\$	-	\$	-	-	0.00%	\$0	\$0	\$0	\$0	\$	-	\$	-		
	Total	\$	21,429,228	\$	9,234,772	\$	12,194,456	\$	37,646,622	\$	13,995,462	\$	23,651,160	\$	2,513,465		\$399,961	\$810,019	\$32,869	\$1,242,999	\$	1,243,600	

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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	2017 Historical Year	2018 Historical Year	2019 Historical Year	2020 Historical Year	2021 Bridge Year	2022 Test Year
Lineman's Expenses	\$ 187,584	\$ 211,392	\$ 208,068	\$ 197,992	\$ 197,696	\$ 236,646
Truck Expenses	\$ 98,872	\$ 142,765	\$ 149,032	\$ 173,812	\$ 189,497	\$ 192,610
Total OM&A Before Capitalization (B)	\$ 286,456	\$ 354,157	\$ 357,100	\$ 371,805	\$ 387,193	\$ 429,256

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	2017 Historical Year	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 Benefits	\$ 62,924	\$ 94,217	\$ 109,137	\$ 83,672	\$ 79,296	\$ 113,722	Yes	
costs of site preparation								
Fleet Cost	\$ 51,483	\$ 71,675	\$ 85,335	\$ 68,255	\$ 71,146	\$ 58,498	Yes	
costs of testing whether the asset is functioning properly								
professional fees								
costs of opening a new facility								
costs of introducing a new product or service (including costs of advertising and promotional activities)								
costs of conducting business in a new location or with a new class of customer (including costs of staff training)								
administration and other general overhead costs								
Insert description of additional item(s) and new rows if needed								
Total Capitalized OM&A (A)	\$ 114,406	\$ 165,892	\$ 194,473	\$ 151,927	\$ 150,442	\$ 172,220		
% of Capitalized OM&A (=A/B)	39.94%	46.84%	54.46%	40.86%	38.85%	40.12%		

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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	1.190	1.200	2.010	5.540	0.640	0.550	1.200	1.730	5.000	0.640	0.550	1.200	1.730	5.000	0.640
SAIFI	1.410	0.990	1.370	3.970	0.920	0.690	0.990	1.170	3.440	0.920	0.690	0.990	1.170	3.440	0.920

5 Year Historical Average

SAIDI		2.116		1.824	
SAIFI		1.732		1.442	

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%	98.6%	98.0%	96.7%	100.0%	100.0%
High Voltage Connections	90.0%	N/A	N/A	N/A	N/A	N/A
Telephone Accessibility	65.0%	70.0%	75.4%	88.5%	90.2%	89.4%
Appointments Met	90.0%	100.0%	100.0%	99.5%	100.0%	100.0%
Written Response to Enquires	80.0%	100.0%	100.0%	100.0%	99.9%	99.4%
Emergency Urban Response	80.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Emergency Rural Response	80.0%	100.0%	100.0%	N/A	100.0%	100.0%
Telephone Call Abandon Rate	10.0%	4.2%	1.4%	0.9%	0.5%	1.8%
Appointment Scheduling	90.0%	100.0%	84.4%	91.2%	89.8%	100.0%
Rescheduling a Missed Appointment	100.0%	N/A	100.0%	100.0%	100.0%	100.0%
Reconnection Performance Standard	85.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Appendix 2-H

Other Operating Revenue

CGAAP	
Enter Transition Year	
CGAAP	
\$	-
\$	-
\$	-

<u>Description</u>	<u>Accounting</u>
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

Account Breakdown Details

For each "Other Operating Revenue" and "Other Income or Deductions" Account, a detailed breakdown of the account components is required. See the example below for Account 4405, Interest and Dividend Income. Tables for the detailed breakdowns will be generated after cell B89 is filled in.

Example: Account 4405 - Interest and Dividend Income

CGAAP
Enter Transition Year
CGAAP
\$ -

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.

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

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Appendix 2-I Load Forecast CDM Adjustment Work Form

Appendix 2-I was initially developed to help determine what would be the amount of CDM savings needed in each year to cumulatively achieve the four year 2011-2014 CDM target. This 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*							
	10,874,000						
	2015	2016	2017	2018	2019	2020	2021**
	%						
2015 CDM Programs						34.31%	29.15%
2016 CDM Programs						29.91%	25.11%
2017 CDM Programs						20.19%	20.19%
2018 CDM Programs						8.77%	8.59%
2019 CDM Programs						1.43%	1.34%
2020 CDM Programs						0.00%	0.00%
Total in Year						94.63%	84.38%
	kWh						
2015 CDM Programs	3,169,475.00	3,164,256.00	3,164,226.00	3,173,178.00	3,172,669.00	3,170,227.00	3,170,228.00
2016 CDM Programs		2,785,373.00	2,785,373.00	2,785,735.00	2,783,484.00	2,764,182.00	2,729,965.00
2017 CDM Programs			2,589,690.66	2,200,666.88	2,199,904.09	2,195,859.31	2,195,774.53
2018 CDM Programs				994,378.58	974,276.66	954,174.74	934,072.82
2019 CDM Programs					166,417.04	155,910.43	145,403.82
2020 CDM Programs							0.00
2021 CDM Programs (if applicable)***							0.00
Total in Year	3,169,475.00	5,949,629.00	8,539,289.66	9,153,958.46	9,296,750.79	9,240,353.48	9,175,444.17

Inputs do not 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 2-4 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			
	"Gross" kWh	"Net" kWh	Difference kWh	"Net-to-Gross" Conversion Factor (<i>g</i>)
Persistence of Historical CDM programs				
2006-2010 CDM programs			0	
2011 CDM program	1,256,487	748,849	507,638	
2012 CDM program	1,060,643	697,371	363,272	
2013 CDM program	1,109,208	859,410	249,798	
2014 CDM program	783,296	783,296	-	
2015 CDM program	4,185,816	3,170,082	1,015,734	
2016 CDM program	2,582,120	2,684,150	-	102,030
2017 CDM program	1,889,873	2,068,949	-	179,076
2018 CDM program*	1,189,563	913,971	275,592	
2019 CDM program (if applicable)*	175,573	134,897	40,676	
2006 to 2019 OPA CDM programs: Persistence to 2021.	14,232,579	12,060,975	2,171,604	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	0
Default Value selection rationale.	Full year impact of 2015 CDM is assumed to be reflected in the base forecast, as the full year persistence of 2015 CDM programs is in the 2018 historical actual data. No further impact is necessary for the manual adjustment to the load forecast.	Full year impact of 2016 CDM is assumed to be reflected in the base forecast, as the full year persistence of 2016 CDM programs is in the 2018 historical actual data. No further impact is necessary for the manual adjustment to the load forecast.	Full year impact of 2017 CDM is assumed to be reflected in the base forecast, as the full year persistence of 2017 CDM programs is in the 2018 historical actual data. No further impact is necessary for the manual adjustment to the load forecast.	Default is 0. 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)	3,170,228.00	2,729,965.00	2,195,774.53	934,072.82	145,403.82	-	-	9,175,444.17

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 historical and forecasted data to be provided with respect to:

- 1) Customers and connections
- 2) Consumption (kWh)
- 3) Demand (kW or kVA) 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 Chapter 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 (for 2022 Cost of Service)	Customers / Connections		Consumption (kWh) ⁽³⁾			Demand (kW or kVA)			Revenues	
				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	181,150,216	177,441,586	OEB-approved
Historical	2017		Actual	202,886,489	205,339,761	
Historical	2018		Actual	227,326,136	223,472,604	
Historical	2019		Actual	229,447,872	231,304,412	
Historical	2020		Actual	246,794,090	245,505,346	
Bridge Year	2021		Forecast		253,337,123	
Test Year	2022		Forecast		258,920,264	

Variance Analysis	Year	Year-over-year		Versus OEB- approved
	2016			
	2017	12.0%	15.7%	
	2018	12.0%	8.8%	
	2019	0.9%	3.5%	
	2020	7.6%	6.1%	
	2021		3.2%	
	2022		2.2%	
	Geometric Mean	10.9%	7.9%	

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	10,279	OEB-approved	Actual	95,863,366	93,581,103	OEB-approved	Actual	9,326.14	9,104.11	OEB-approved
Historical	2017	Actual	10,361		Actual	89,264,141	90,209,877		Actual	8,615.40	8,706.68	
Historical	2018	Actual	10,544		Actual	96,930,170	95,536,322		Actual	9,192.92	9,060.73	
Historical	2019	Actual	10,673		Actual	94,075,701	94,203,481		Actual	8,814.36	8,826.34	
Historical	2020	Actual	10,766		Actual	102,206,305	102,089,797		Actual	9,493.43	9,482.61	
Bridge Year	2021	Forecast	10,899		Forecast		97,600,439		Forecast	0.00	8,954.99	
Test Year	2022	Forecast	11,213		Forecast		98,116,964		Forecast	0.00	8,750.29	

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	0.8%		2017	-6.9%	-3.6%	2017	-7.6%	-4.4%
	2018	1.8%		2018	8.6%	5.9%	2018	6.7%	4.1%
	2019	1.2%		2019	-2.9%	-1.4%	2019	-4.1%	-2.6%
	2020	0.9%		2020	8.6%	8.4%	2020	7.7%	7.4%
	2021	1.2%		2021		-4.4%	2021		-5.6%
	2022	2.9%		2022		0.5%	2022		-2.3%
	Geometric Mean	1.8%		Geometric Mean	2.2%	1.0%	Geometric Mean	0.6%	-0.8%

	Calendar Year (for 2022 Cost of Service)	Revenues		
Historical	2016	Actual	\$ 3,183,685	OEB-approved
Historical	2017	Actual	\$ 3,389,323	
Historical	2018	Actual	\$ 3,525,660	
Historical	2019	Actual	\$ 3,615,585	
Historical	2020	Actual	\$ 3,714,270	
Bridge Year (Forecast)	2021	Forecast	\$ 3,842,551	
Test Year (Forecast)	2022	Forecast	\$ 4,237,168	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved
	2016		
	2017	6.5%	
	2018	4.0%	
	2019	2.6%	
	2020	2.7%	
	2021	3.5%	
	2022	10.3%	
	Geometric Mean	5.9%	

2 Customer Class: General Service < 50 kW

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	782	OEB-approved	Actual	21,016,726	20,516,371	OEB-approved	Actual	26,875.61	26,235.77	OEB-approved
Historical	2017	Actual	790		Actual	20,643,959	20,862,677		Actual	26,131.59	26,408.45	
Historical	2018	Actual	792		Actual	21,056,361	20,753,573		Actual	26,586.32	26,204.01	
Historical	2019	Actual	804		Actual	21,682,846	21,712,297		Actual	26,968.71	27,005.34	
Historical	2020	Actual	812		Actual	20,675,584	20,652,015		Actual	25,462.54	25,433.52	
Bridge Year	2021	Forecast	828		Forecast		22,679,128		Forecast	0.00	27,390.25	
Test Year	2022	Forecast	845		Forecast		22,618,334		Forecast	0.00	26,767.26	

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	1.0%		2017	-1.8%	1.7%		2017	-2.8%	0.7%	
	2018	0.3%		2018	2.0%	-0.5%		2018	1.7%	-0.8%	
	2019	1.5%		2019	3.0%	4.6%		2019	1.4%	3.1%	
	2020	1.0%		2020	-4.6%	-4.9%		2020	-5.6%	-5.8%	
	2021	2.0%		2021		9.8%		2021		7.7%	
	2022	2.1%		2022		-0.3%		2022		-2.3%	
	Geometric Mean	1.6%		Geometric Mean	-0.5%	2.0%		Geometric Mean	-1.8%	0.4%	

	Calendar Year (for 2022 Cost of Service)	Revenues		
Historical	2016	Actual	\$ 557,471	OEB-approved
Historical	2017	Actual	\$ 626,865	
Historical	2018	Actual	\$ 641,977	
Historical	2019	Actual	\$ 667,392	
Historical	2020	Actual	\$ 663,034	
Bridge Year (Forecast)	2021	Forecast	\$ 722,597	
Test Year (Forecast)	2022	Forecast	\$ 778,403	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved
	2016		
	2017	12.4%	
	2018	2.4%	
	2019	4.0%	
	2020	-0.7%	
	2021	9.0%	
	2022	7.7%	
	Geometric Mean	6.9%	

3 Customer Class: General Service 50 to 4,999 kW

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	Weather- normalized		Actual (Weather actual)	Weather- normalized	Weather- normalized	
Historical	2016	Actual	97	OEB-approved		Actual	63,205,797	62,279,785	OEB-approved		Actual	651,606.15	642,059.64	OEB-approved
Historical	2017	Actual	100			Actual	61,933,326	62,337,123			Actual	619,333.26	623,371.23	
Historical	2018	Actual	103			Actual	64,879,432	64,305,302			Actual	629,897.39	624,323.32	
Historical	2019	Actual	97			Actual	63,541,604	63,594,716			Actual	655,068.08	655,615.63	
Historical	2020	Actual	94			Actual	63,661,778	63,617,119			Actual	677,252.95	676,777.87	
Bridge Year	2021	Forecast	94			Forecast		73,623,545			Forecast		783,229.21	
Test Year	2022	Forecast	96			Forecast		78,461,633			Forecast		817,308.68	

Variance Analysis	Year			Test Year Versus OEB- approved	Year			Test Year Versus OEB- approved	Year			Test Year Versus OEB- approved
	Year-over-year				Year-over-year				Year-over-year			
	2016				2016				2016			
	2017	3.1%			2017	-2.0%	0.1%		2017	-5.0%	-2.9%	
	2018	3.0%			2018	4.8%	3.2%		2018	1.7%	0.2%	
	2019	-5.8%			2019	-2.1%	-1.1%		2019	4.0%	5.0%	
	2020	-3.1%			2020	0.2%	0.0%		2020	3.4%	3.2%	
	2021	0.0%			2021		15.7%		2021		15.7%	
	2022	2.1%			2022		6.6%		2022		4.4%	
	Geometric Mean	-0.2%			Geometric Mean	0.2%	4.7%		Geometric Mean	1.3%	4.9%	

Customer Class: General Service 50 to 4,999 kW

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			Actual (Weather actual)	Weather- normalized	Weather- normalized	Actual (Weather actual)	Weather- normalized	Weather- normalized		
Historical	2016	Actual	97	OEB-approved	Actual	175,922	173,345	OEB-approved	Actual	1,813.63	1,787.06	OEB-approved
Historical	2017	Actual	100		Actual	173,751	174,884		Actual	1,737.51	1,748.84	
Historical	2018	Actual	103		Actual	181,226	179,623		Actual	1,759.48	1,743.91	
Historical	2019	Actual	97		Actual	178,260	178,409		Actual	1,837.73	1,839.27	
Historical	2020	Actual	94		Actual	176,077	175,953		Actual	1,873.16	1,871.84	
Bridge Year	2021	Forecast	94		Forecast		209,592		Forecast	0.00	2,229.71	
Test Year	2022	Forecast	96		Forecast		223,982		Forecast	0.00	2,333.15	

Variance Analysis	Test Year Versus OEB- approved			Test Year Versus OEB- approved			Test Year Versus OEB- approved		
	Year	Year-over-year		Year	Year-over-year		Year	Year-over-year	
	2016			2016			2016		
	2017	3.1%		2017	-1.2%	0.9%	2017	-4.2%	-2.1%
	2018	3.0%		2018	4.3%	2.7%	2018	1.3%	-0.3%
	2019	-5.8%		2019	-1.6%	-0.7%	2019	4.4%	5.5%
	2020	-3.1%		2020	-1.2%	-1.4%	2020	1.9%	1.8%
	2021	0.0%		2021		19.1%	2021		19.1%
	2022	2.1%		2022		6.9%	2022		4.6%
	Geometric Mean	-0.2%		Geometric Mean	0.0%	5.3%	Geometric Mean	1.1%	5.5%

	Calendar Year (for 2022 Cost of Service)	Revenues		
		Actual		
Historical	2016	Actual	\$ 562,908	OEB-approved
Historical	2017	Actual	\$ 740,679	
Historical	2018	Actual	\$ 773,465	
Historical	2019	Actual	\$ 760,620	
Historical	2020	Actual	\$ 761,134	
Bridge Year (Forecast)	2021	Forecast	\$ 879,767	
Test Year (Forecast)	2022	Forecast	\$ 1,036,155	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved
	2016		
	2017	31.6%	
	2018	4.4%	
	2019	-1.7%	
	2020	0.1%	

	2021	15.6%	
	2022	17.8%	
	Geometric Mean	13.0%	

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

	Calendar Year (for 2022 Cost of Service)	Connections			Consumption (kWh) ⁽³⁾			Consumption (kWh) per Connection		
		Actual			Actual (Weather actual)	Weather- normalized	Weather- normalized	Actual (Weather actual)	Weather- normalized	Weather- normalized
Historical	2016	Actual	2,631	OEB-approved	Actual	719,487	719,487	Actual	273.47	273.47 OEB-approved
Historical	2017	Actual	2,635		Actual	722,926	722,926	Actual	274.36	274.36
Historical	2018	Actual	2,664		Actual	741,475	741,475	Actual	278.33	278.33
Historical	2019	Actual	2,677		Actual	742,610	742,610	Actual	277.40	277.40
Historical	2020	Actual	2,687		Actual	739,993	739,993	Actual	275.40	275.40
Bridge Year	2021	Forecast	2,709		Forecast	745,868	745,868	Forecast	0.00	275.33
Test Year	2022	Forecast	2,730		Forecast	751,790	751,790	Forecast	0.00	275.38

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	0.5%	0.5%	2017	0.3%	0.3%
	2018	1.1%		2018	2.6%	2.6%	2018	1.4%	1.4%
	2019	0.5%		2019	0.2%	0.2%	2019	-0.3%	-0.3%
	2020	0.4%		2020	-0.4%	-0.4%	2020	-0.7%	-0.7%
	2021	0.8%		2021	0.8%	0.8%	2021	0.0%	0.0%
	2022	0.8%		2022	0.8%	0.8%	2022	0.0%	0.0%
	Geometric Mean	0.7%		Geometric Mean	0.9%	0.9%	Geometric Mean	0.2%	0.1%

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

	Calendar Year (for 2022 Cost of Service)	Connections			Demand (kW) ⁽³⁾			Demand (kW) per Connection		
		Actual			Actual (Weather actual)	Weather- normalized	Weather- normalized	Actual (Weather actual)	Weather- normalized	Weather- normalized
Historical	2016	Actual	2,631	OEB-approved	Actual	1,986.96	1,986.96	Actual	0.76	0.76 OEB-approved
Historical	2017	Actual	2,635		Actual	1,999.69	1,999.69	Actual	0.76	0.76
Historical	2018	Actual	2,664		Actual	2,048.28	2,048.28	Actual	0.77	0.77
Historical	2019	Actual	2,677		Actual	2,065.26	2,065.26	Actual	0.77	0.77
Historical	2020	Actual	2,687		Actual	2,054.85	2,054.85	Actual	0.76	0.76
Bridge Year	2021	Forecast	2,709		Forecast	2,070.60	2,070.60	Forecast	0.00	0.76
Test Year	2022	Forecast	2,730		Forecast	2,087.04	2,087.04	Forecast	0.00	0.76

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	0.6%	0.6%	2017	0.5%	0.5%
	2018	1.1%		2018	2.4%	2.4%	2018	1.3%	1.3%
	2019	0.5%		2019	0.8%	0.8%	2019	0.3%	0.3%
	2020	0.4%		2020	-0.5%	-0.5%	2020	-0.9%	-0.9%
	2021	0.8%		2021	0.8%	0.8%	2021	-0.1%	-0.1%
	2022	0.8%		2022	0.8%	0.8%	2022	0.0%	0.0%
	Geometric Mean	0.7%		Geometric Mean	1.1%	1.0%	Geometric Mean	0.4%	0.2%

	Calendar Year (for 2022 Cost of Service)	Revenues		
		Actual		
Historical	2016	Actual	\$ 79,361	OEB-approved
Historical	2017	Actual	\$ 84,172	
Historical	2018	Actual	\$ 86,013	
Historical	2019	Actual	\$ 87,598	
Historical	2020	Actual	\$ 89,331	
Bridge Year (Forecast)	2021	Forecast	\$ 91,954	
Test Year (Forecast)	2022	Forecast	\$ 99,146	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved
	2016		
	2017	6.1%	
	2018	2.2%	
	2019	1.8%	

	2020	2.0%	
	2021	2.9%	
	2022	7.8%	
	Geometric Mean	4.6%	

5 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)	Connections			Consumption (kWh) ⁽³⁾				Consumption (kWh) per Connection			
					Actual (Weather actual)	Weather- normalized	Weather- normalized		Actual (Weather actual)	Weather- normalized	Weather- normalized	
Historical	2016	Actual	69	OEB-approved	Actual	344,840	344,840	OEB-approved	Actual	4,997.69	4,997.69	OEB-approved
Historical	2017	Actual	67		Actual	338,746	338,746		Actual	5,055.91	5,055.91	
Historical	2018	Actual	66		Actual	338,064	338,064		Actual	5,122.18	5,122.18	
Historical	2019	Actual	66		Actual	336,466	336,466		Actual	5,097.98	5,097.98	
Historical	2020	Actual	63		Actual	328,310	328,310		Actual	5,211.27	5,211.27	
Bridge Year	2021	Forecast	61		Forecast		319,640		Forecast	0.00	5,240.00	
Test Year	2022	Forecast	60		Forecast		311,198		Forecast	0.00	5,186.64	

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	-2.9%		2017	-1.8%	-1.8%		2017	1.2%	1.2%	
	2018	-1.5%		2018	-0.2%	-0.2%		2018	1.3%	1.3%	
	2019	0.0%		2019	-0.5%	-0.5%		2019	-0.5%	-0.5%	
	2020	-4.5%		2020	-2.4%	-2.4%		2020	2.2%	2.2%	
	2021	-3.2%		2021		-2.6%		2021		0.6%	
	2022	-1.6%		2022		-2.6%		2022		-1.0%	
	Geometric Mean	-2.8%		Geometric Mean	-1.6%	-2.0%		Geometric Mean	1.4%	0.7%	

	Calendar Year (for 2022 Cost of Service)	Revenues		
Historical	2016	Actual	\$ 22,121	OEB-approved
Historical	2017	Actual	\$ 32,976	
Historical	2018	Actual	\$ 36,971	
Historical	2019	Actual	\$ 37,431	
Historical	2020	Actual	\$ 36,549	
Bridge Year (Forecast)	2021	Forecast	\$ 36,205	
Test Year (Forecast)	2022	Forecast	\$ 14,097	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved
	2016		
	2017	49.1%	
	2018	12.1%	
	2019	1.2%	
	2020	-2.4%	
	2021	-0.9%	
	2022	-61.1%	
	Geometric Mean	-8.6%	

6 Customer Class: Embedded Distributor (kWh) 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-normalized	Weather-normalized	Actual (Weather actual)	Weather-normalized	Weather-normalized	Actual (Weather actual)	Weather-normalized	Weather-normalized		
Historical	2016	Actual	0	OEB-approved	Actual	0	OEB-approved	Actual	0.00	OEB-approved		
Historical	2017	Actual	1		Actual	29,983,391	30,868,410	Actual	29,983,391.13	30,868,410.38		
Historical	2018	Actual	1		Actual	43,380,634	41,797,869	Actual	43,380,633.57	41,797,868.77		
Historical	2019	Actual	1		Actual	49,068,645	50,714,842	Actual	49,068,645.30	50,714,841.52		
Historical	2020	Actual	1		Actual	59,182,120	58,078,111	Actual	59,182,119.98	58,078,111.33		
Bridge Year	2021	Forecast	1		Forecast		58,368,502	Forecast	0.00	58,368,501.88		
Test Year	2022	Forecast	1		Forecast		58,660,344	Forecast	0.00	58,660,344.39		

Variance Analysis	Test Year Versus OEB- approved			Test Year Versus OEB- approved			Test Year Versus OEB- approved		
	Year	Year-over-year		Year	Year-over-year		Year	Year-over-year	
	2016			2016			2016		
	2017	200.0%		2017			2017		
	2018	0.0%		2018	44.7%	35.4%	2018	44.7%	35.4%
	2019	0.0%		2019	13.1%	21.3%	2019	13.1%	21.3%
	2020	0.0%		2020	20.6%	14.5%	2020	20.6%	14.5%
	2021	0.0%		2021		0.5%	2021		0.5%
	2022	0.0%		2022		0.5%	2022		0.5%
	Geometric Mean	24.6%		Geometric Mean			Geometric Mean		

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

	Calendar Year (for 2022 Cost of Service)	Customers			Grossed-Up Demand (kW) ⁽³⁾				Demand (kW) per Customer			
						Actual (Weather actual)	Weather- normalized	Weather- normalized		Actual (Weather actual)	Weather- normalized	Weather- normalized
Historical	2016	Actual	0	OEB-approved	Actual		OEB-approved		Actual	0.00		OEB-approved
Historical	2017	Actual	1		Actual	134,379	138,345		Actual	134,378.59	138,345.04	
Historical	2018	Actual	1		Actual	170,905	164,670		Actual	170,905.06	164,669.50	
Historical	2019	Actual	1		Actual	164,405	169,920		Actual	164,404.79	169,920.38	
Historical	2020	Actual	1		Actual	185,130	181,676		Actual	185,129.69	181,676.20	
Bridge Year	2021	Forecast	1		Forecast		189,796		Forecast	0.00	189,796.20	
Test Year	2022	Forecast	1		Forecast		190,745		Forecast	0.00	190,745.18	

Variance Analysis	Year			Test Year Versus OEB- approved	Year			Test Year Versus OEB- approved	Year			Test Year Versus OEB- approved
	Year-over-year				Year-over-year				Year-over-year			
	2016				2016				2016			
	2017	200.0%			2017				2017			
	2018	0.0%			2018	27.2%	19.0%		2018	27.2%	19.0%	
	2019	0.0%			2019	-3.8%	3.2%		2019	-3.8%	3.2%	
	2020	0.0%			2020	12.6%	6.9%		2020	12.6%	6.9%	
	2021	0.0%			2021		4.5%		2021		4.5%	
	2022	0.0%			2022		0.5%		2022		0.5%	
	Geometric Mean	24.6%			Geometric Mean				Geometric Mean			

	Calendar Year (for 2022 Cost of Service)	Revenues		
		Actual	Weather-normalized	Weather-normalized
Historical	2016	Actual		OEB-approved
Historical	2017	Actual	\$ 383,372	
Historical	2018	Actual	\$ 439,103	
Historical	2019	Actual	\$ 435,703	
Historical	2020	Actual	\$ 474,040	
Bridge Year (Forecast)	2021	Forecast	\$ 491,429	
Test Year (Forecast)	2022	Forecast	\$ 517,422	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved
	2016		
	2017		
	2018	14.5%	
	2019	-0.8%	

	2020	8.8%	
	2021	3.7%	
	2022	5.3%	
Geometric Mean			

	2016 Last Rebasing Year OEB Approved	2016 Last Rebasing Year Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	2022 Test Year
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Operations	\$ 699,287	\$ 786,475	\$ 800,624	\$ 876,797	\$ 831,139	\$ 938,714	\$ 940,797	\$ 929,860
Maintenance	\$ 587,574	\$ 661,048	\$ 497,770	\$ 624,703	\$ 640,714	\$ 644,984	\$ 534,030	\$ 628,908
SubTotal	\$ 1,286,861	\$ 1,447,522	\$ 1,298,393	\$ 1,501,500	\$ 1,471,854	\$ 1,583,698	\$ 1,474,827	\$ 1,558,767
%Change (year over year)		12.5%	-10.3%	15.6%	-2.0%	7.6%	-6.9%	5.7%
%Change (Test Year vs Last Rebasing Year - Actual)								7.7%
Billing and Collecting	\$ 533,068	\$ 590,853	\$ 587,960	\$ 739,770	\$ 488,201	\$ 585,847	\$ 671,341	\$ 719,553
Community Relations								
Administrative and General	\$ 1,314,617	\$ 1,465,636	\$ 1,171,456	\$ 1,151,879	\$ 1,210,703	\$ 1,370,419	\$ 1,356,542	\$ 1,719,947
SubTotal	\$ 1,847,685	\$ 2,056,490	\$ 1,759,415	\$ 1,891,650	\$ 1,698,904	\$ 1,956,266	\$ 2,027,883	\$ 2,439,500
%Change (year over year)		11.3%	-14.4%	7.5%	-10.2%	15.1%	3.7%	20.3%
%Change (Test Year vs Last Rebasing Year - Actual)								18.6%
Total	\$ 3,134,546	\$ 3,504,012	\$ 3,057,809	\$ 3,393,150	\$ 3,170,758	\$ 3,539,965	\$ 3,502,710	\$ 3,998,267
%Change (year over year)		11.8%	-12.7%	11.0%	-6.6%	11.6%	-1.1%	14.1%

Appendix 2-JB

Recoverable OM&A Cost Driver Table^{1,3}

OM&A	Last Rebasing Year (2016 Actuals)	2020 Actuals	2021 Bridge Year	2022 Test Year
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS
Opening Balance²	\$ 3,134,545	\$ 3,170,758	\$ 3,539,965	\$ 3,502,710
Staffing Level Changes	141,894	(170,189)	178,210	327,025
Wages and Benefits Increase		44,714	70,865	48,337
Audit Service	22,500	(4,623)	1,200	1,620
Legal and Consulting Services	26,925	125,359	(137,188)	(1,010)
Regulatory Costs	14,445	(262)	(80,541)	81,000
IT & Cybersecurity	(20,012)	24,629	3,853	21,015
Building Maintenance and Utilities	28,064	10,382	2,685	(8,120)
Insurance	1,270	4,200	1,414	3,190
Customer Service Expenses	11,463	15,902	26,117	7,259
Meter Readings	(11,299)	13,789	(8,655)	7,498
Collection Expenses	5,209	(11,798)	16,982	(1,665)
Bad Debts Expenses	107	108,018	1,702	
Niagara West MTS Operational and Maintenance Expenses	30,556	48,245	2,350	3,298
Meter Change and Verifications	41,563	19,010	3,911	5,877
Vegetation Maintenance	43,907	(14,882)	(2,938)	28,916
Emergency Response	1,582	(6,075)	(5,418)	(2,397)
Cable Locates	1,986	24,643	(6,029)	(429)
Pole Maintenance/Replacement/Inspection	(1,577)	20,285	(5,594)	3,501
Join Pole Rentals	(9,364)	24,747	1,204	1,228
O/H and U/G Line Maintenance	31,725	8,376	(20,982)	(877)
Load Dispatch	9,832	18,857	(8,363)	(5,814)
GIS/SCADA/Eng Design	(19,988)	28,618	(36,941)	12,988
Miscellaneous Items	18,679	37,259	(35,098)	(36,884)
Closing Balance²	\$ 3,504,012	\$ 3,539,965	\$ 3,502,710	\$ 3,998,267

Programs	Last Rebasing Year (2016 OEB- Approved)	Last Rebasing Year (2016 Actuals)	2020 Actuals	2021 Bridge Year	2022 Test Year	Variance (Test Year vs. 2020 Actuals)	Variance (Test Year vs. Last Rebasing Year (2016 OEB-Approved)
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
CUSTOMER FOCUS							
Customer Service and Billing	421,148	483,121	479,373	544,674	584,409	105,036	163,261
Bad Debts and Collections	43,776	45,726	31,301	49,984	48,320	17,019	4,543
Sub-Total	464,924	528,847	510,674	594,659	632,728	122,055	167,804
OPERATIONAL EFFECTIVENESS							
Supervision & Engineering	443,516	418,551	451,367	273,904	247,875	(203,492)	(195,641)
Transformer Station Niagara West MTS	201,983	267,810	266,641	246,869	276,748	10,107	74,764
Meter Reading and Operation	221,951	273,438	289,160	327,589	326,534	37,374	104,583
Overhead Services	189,110	224,802	308,558	297,816	321,026	12,468	131,916
Underground Services	122,634	136,552	162,185	143,752	149,155	(13,030)	26,521
Vegetation Maintenance	66,137	128,629	71,515	71,912	98,128	26,613	31,991
Administration and Financial	871,123	911,383	786,434	978,185	1,184,655	398,220	313,532
Building Maintenance and Utilities	75,741	97,518	99,843	97,076	102,568	2,726	26,827
Sub-Total	2,192,194	2,458,683	2,435,702	2,437,104	2,706,688	270,986	514,494
PUBLIC AND REGULATORY RESPONSIVENESS							
Professional Services	108,654	146,738	141,110	104,395	125,005	(16,105)	16,351
Information Technology	78,711	86,133	146,296	132,180	216,231	69,935	137,520
General Expenses and Advertising	163,844	141,676	156,426	163,742	162,794	6,368	(1,050)
Regulatory Costs	95,922	110,367	112,741	32,200	113,200	459	17,278
Insurance	30,297	31,568	37,017	38,430	41,621	4,604	11,324
Sub-Total	477,427	516,482	593,589	470,948	658,851	65,262	181,423
Total OM&A	3,134,545	3,504,012	3,539,965	3,502,710	3,998,267	458,303	863,722

	A	J	K	O	R	U	X	Y	Z
9	Appendix 2-K								
10	Employee Costs								
11									
12		Last Rebasing Year (2016 OEB Approved)	Last Rebasing Year (2016 Actuals)	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)	8	8	6	6	6	5	6	8
15	Non-Management (union and non-union)	9	10	10	11	11	10	12	13
16	Total	17	18	16	17	17	15	18	21
17	Total Salary and Wages including overtime and incentive pay								
18	Management (including executive)	\$ 808,122	\$ 883,393	\$ 650,477	\$ 684,383	\$ 689,311	\$ 614,818	\$ 759,423	\$ 973,337
19	Non-Management (union and non-union)	\$ 674,588	\$ 739,786	\$ 784,802	\$ 849,618	\$ 869,015	\$ 849,110	\$ 867,740	\$ 949,561
20	Total	\$ 1,482,711	\$ 1,623,179	\$ 1,435,279	\$ 1,534,001	\$ 1,558,326	\$ 1,463,928	\$ 1,627,163	\$ 1,922,898
21	Total Benefits (Current + Accrued)								
22	Management (including executive)	\$ 199,079	\$ 195,304	\$ 164,136	\$ 171,645	\$ 167,579	\$ 164,703	\$ 190,730	\$ 235,269
23	Non-Management (union and non-union)	\$ 185,692	\$ 190,892	\$ 208,673	\$ 224,933	\$ 222,191	\$ 193,991	\$ 253,803	\$ 288,891
24	Total	\$ 384,771	\$ 386,196	\$ 372,809	\$ 396,578	\$ 389,770	\$ 358,693	\$ 444,533	\$ 524,160
25	Total Compensation (Salary, Wages, & Benefits)								
26	Management (including executive)	\$ 1,007,201	\$ 1,078,697	\$ 814,613	\$ 856,028	\$ 856,890	\$ 779,521	\$ 950,154	\$ 1,208,606
27	Non-Management (union and non-union)	\$ 860,280	\$ 930,678	\$ 993,475	\$ 1,074,552	\$ 1,091,206	\$ 1,043,101	\$ 1,121,543	\$ 1,238,452
28	Total	\$ 1,867,481	\$ 2,009,375	\$ 1,808,087	\$ 1,930,579	\$ 1,948,096	\$ 1,822,621	\$ 2,071,696	\$ 2,447,058

	Last Rebasing Year 2016 - OEB Approved	Last Rebasing Year 2016 - Actual	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	2022 Test Year
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
OM&A Costs								
O&M	\$ 1,286,861	\$ 1,447,522	\$ 1,298,393	\$ 1,501,500	\$ 1,471,854	\$ 1,583,698	\$ 1,474,827	\$ 1,558,767
Admin Expenses	\$ 1,847,685	\$ 2,056,490	\$ 1,759,415	\$ 1,891,650	\$ 1,698,904	\$ 1,956,266	\$ 2,027,883	\$ 2,439,500
Total Recoverable OM&A from Appendix 2-JB⁵	\$ 3,134,546	\$ 3,504,012	\$ 3,057,809	\$ 3,393,150	\$ 3,170,758	\$ 3,539,965	\$ 3,502,710	\$ 3,998,267
Number of Customers^{2,4}	14,011	13,858	13,955	14,170	14,318	14,423	14,592	14,945
Number of FTEs^{3,4}	17	18	16	17	17	15	18	21
Customers/FTEs	837	770	849	825	835	980	811	712
OM&A cost per customer								
O&M per customer	\$ 91.85	\$ 104.46	\$ 93.04	\$ 105.96	\$ 102.80	\$ 109.80	\$ 101.07	\$ 104.30
Admin per customer	\$ 131.87	\$ 148.40	\$ 126.08	\$ 133.50	\$ 118.66	\$ 135.64	\$ 138.97	\$ 163.23
Total OM&A per customer	\$ 223.72	\$ 252.86	\$ 219.12	\$ 239.46	\$ 221.46	\$ 245.44	\$ 240.04	\$ 267.54
OM&A cost per FTE								
O&M per FTE	\$76,919	\$80,463	\$79,016	\$87,449	\$85,872	\$107,661	\$81,935	\$74,227
Admin per FTE	\$110,441	\$114,313	\$107,072	\$110,172	\$99,119	\$132,989	\$112,660	\$116,167

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TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

Appendix 2-M
Regulatory Cost Schedule

Regulatory Cost Category	USoA Account	USoA Account Balance	Last Rebasings Year (2016 OEB Approved)	Last Rebasings Year (2016 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		30,064	29,100	29,400	29,400	0.00%	29,400	0.00%
2 OEB Section 30 Costs (OEB-initiated)	5655		3,270	164	1,911	1,500	-21.51%	1,500	0.00%
3 Expert Witness costs for regulatory matters									
4 Legal costs for regulatory matters									
5 Consultants' costs for regulatory matters									
6 Operating expenses associated with staff resources allocated to regulatory matters									
7 Operating expenses associated with other resources allocated to regulatory matters ¹									
8 Other regulatory agency fees or assessments	5655		800	800	800	800	0.00%	800	0.00%
9 Any other costs for regulatory matters (please define)	5655		1,022	1,242	1,569	1,500	-4.41%	1,500	0.00%
10 Intervenor costs									
11 Include other items in green cells, as applicable									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
Regulatory Costs (One-Time)									
1 Expert Witness costs									
2 Legal costs				26,835	26,835		-100.00%	120,000	
3 Consultants' costs	5655		49,765	29,239	29,239		-100.00%	180,000	
4 Incremental operating expenses associated with staff resources allocated to this application.									
5 Incremental operating expenses associated with other resources allocated to this application. ¹									
6 Intervenor costs	5655		11,000	17,939	17,939		-100.00%	100,000	
7 OEB Section 30 Costs (application-related)				5,048	5,048		-100.00%		
8 Include other items in green cells, as applicable									
9									
10									
11									
12									
13									
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26									
27									
28									
29									
30									
1 Sub-total - Ongoing Costs ²		\$ -	\$ 35,156	\$ 31,306	\$ 33,680	\$ 33,200	-1.43%	\$ 33,200	0.00%
2 Sub-total - One-time Costs ³		\$ -	\$ 60,765	\$ 79,061	\$ 79,061	\$ -	-100.00%	\$ 400,000	
3 Total		\$ -	\$ 95,921	\$ 110,367	\$ 112,741	\$ 33,200	-70.55%	\$ 113,200	240.96%

Application-Related One-Time Costs	Total
Total One-Time Costs Related to Application to be Amortized over IRM Period	\$ 400,000
1/5 of Total One-Time Costs	\$ 80,000

Notes:

- ¹ Please identify the resources involved.
² Sum of all ongoing costs.
³ Sum of all one-time costs related to this application.

Appendix 2-N Shared Services and Corporate Cost Allocation ¹

Year: 2016

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Grimsby Power Inc	Niagara Power Inc	Bookkeeping Services	Market Price	\$3,000	\$2,850
Grimsby Power Inc	Grimsby Hydro Inc	Bookkeeping Services	Market Price	\$600	\$360
Grimsby Power Inc	1938427 Ontario Inc.	Bookkeeping Services	Market Price	\$600	\$360
Fortis/CNP	Grimsby Power Inc	IT Maintenance Fee	Cost-Base	\$92,713	\$92,713

Year: 2017

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Grimsby Power Inc	Niagara Power Inc	Bookkeeping Services	Market Price	\$3,000	\$1,800
Fortis/CNP	Grimsby Power Inc	IT Maintenance Fee	Cost-Base	\$98,569	\$98,569

Year: 2018

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Grimsby Power Inc	Niagara Power Inc	Bookkeeping Services	Market Price	\$3,000	\$1,800
Fortis/CNP	Grimsby Power Inc	IT Maintenance Fee	Cost-Base	\$92,336	\$92,336

Year: 2019

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Grimsby Power Inc	Niagara Power Inc	Bookkeeping Services	Market Price	\$3,000	\$1,800
Fortis/CNP	Grimsby Power Inc	IT Maintenance Fee	Cost-Base	\$92,958	\$92,958

Year: 2020

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Grimsby Power Inc	Niagara Power Inc	Bookkeeping Services	Market Price	\$3,000	\$1,800
Fortis/CNP	Grimsby Power Inc	IT Maintenance Fee	Cost-Base	\$96,181	\$96,181

Year: 2021

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Grimsby Power Inc	Niagara Power Inc	Bookkeeping Services	Market Price	\$3,000	\$1,800
Fortis/CNP	Grimsby Power Inc	IT Maintenance Fee	Cost-Base	\$97,143	\$97,143

Year: 2022

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Grimsby Power Inc	Niagara Power Inc	Bookkeeping Services	Market Price	\$3,000	\$1,800
Fortis/CNP	Grimsby Power Inc	IT Maintenance Fee	Cost-Base	\$98,114	\$98,114

Corporate Cost Allocation

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

Note:

1

This appendix must be completed in relation to each service provided or received for the Historical (actuals), Bridge and Test years. The required information includes:

· ***Type of Service:***

Services such as billing, accounting, payroll, etc. The applicant must identify any costs related to the Board of Directors of the parent company

· ***Pricing Methodology:***

Pricing Methodology includes approaches such as cost-base, market-base, tendering, etc. The applicant must provide evidence demonstrating

· ***% Allocation:***

The applicant must provide the percentage of the costs allocated to the entity for the service being offered. The Applicant must also provide a

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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		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$16,221,863	2.73%	\$443,509
2	Short-term Debt	4.00% (1)	\$1,158,704	1.75%	\$20,277
3	Total Debt	60.0%	\$17,380,567	2.67%	\$463,786
	Equity				
4	Common Equity	40.00%	\$11,587,045	8.34%	\$966,360
5	Preferred Shares		\$ -		\$ -
6	Total Equity	40.0%	\$11,587,045	8.34%	\$966,360
7	Total	100.0%	\$28,967,612	4.94%	\$1,430,146

Notes

(1)

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

Last OEB-approved year: 2016

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$13,762,853	3.13%	\$430,325
2	Short-term Debt	4.00% (1)	\$983,061	1.65%	\$16,221
3	Total Debt	60.0%	\$14,745,914	3.03%	\$446,546
	Equity				
4	Common Equity	40.00%	\$9,830,610	9.19%	\$903,433
5	Preferred Shares		\$ -		\$ -
6	Total Equity	40.0%	\$9,830,610	9.19%	\$903,433
7	Total	100.0%	\$24,576,524	5.49%	\$1,349,979

Notes

(1)

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

Appendix 2-OB Debt Instruments

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

Year 2016

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) ²	Interest (\$) ¹	Additional Comments, if any
1	Promissory Note	Town of Grimsby	Affiliated	Fixed Rate	1-Apr-01	20	\$ 5,782,746	5.01%	\$ 289,716	
2	Capital Financing Loan 12-Smart Meters	TD Commercial Bank	Third-Party	Fixed Rate	20-Apr-12	15	\$ 1,117,728	3.19%	\$ 35,668	
3	Capital Financing Loan 13-Truck	TD Commercial Bank	Third-Party	Fixed Rate	4-Dec-12	15	\$ 256,356	3.36%	\$ 8,613	
4	Capital Financing Loan 03-Capital & Residential Development	TD Commercial Bank	Third-Party	Fixed Rate	12-Dec-12	1	\$ 2,670,000	2.16%	\$ 57,695	
5	Capital Financing Loan 16-Residential Development	TD Commercial Bank	Third-Party	Fixed Rate	3-Nov-15	1	\$ 600,000	2.07%	\$ 12,406	
6	Capital Financing Loan 21-Swap Agreement	TD Commercial Bank	Third-Party	Fixed Rate	1-Jan-04	21	\$ 3,724,440	6.12%	\$ 227,985	
Total							\$ 14,151,289	4.47%	\$ 632,083	

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	Town of Grimsby	Affiliated	Fixed Rate	1-Apr-01	20	\$ 5,782,746	4.54%	\$ 262,537	
2	Capital Financing Loan 12-Smart Meters	TD Commercial Bank	Third-Party	Fixed Rate	20-Apr-12	15	\$ 1,018,465	2.11%	\$ 21,490	
3	Capital Financing Loan 20-Capital & Residential Development	TD Commercial Bank	Third-Party	Fixed Rate	1-Feb-17	3	\$ 3,270,000	2.13%	\$ 69,651	
4	Capital Financing Loan 21-Swap Agreement and Truck	TD Commercial Bank	Third-Party	Fixed Rate	1-Feb-17	10	\$ 3,833,075	2.05%	\$ 78,578	
Total							\$ 13,904,286	3.11%	\$ 432,255	

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	Town of Grimsby	Affiliated	Fixed Rate	1-Apr-01	20	\$ 5,782,746	4.54%	\$ 262,537	
2	Capital Financing Loan 12-Smart Meters	TD Commercial Bank	Third-Party	Fixed Rate	20-Apr-12	15	\$ 913,419	2.11%	\$ 19,273	
3	Capital Financing Loan 20-Capital & Residential Development	TD Commercial Bank	Third-Party	Fixed Rate	1-Feb-17	3	\$ 3,270,000	2.13%	\$ 69,651	
4	Capital Financing Loan 21-Swap Agreement and Truck	TD Commercial Bank	Third-Party	Fixed Rate	1-Feb-17	10	\$ 3,776,140	2.05%	\$ 77,411	
5	Capital Financing Loan 22-Truck and Scada	TD Commercial Bank	Third-Party	Fixed Rate	1-Apr-18	15	\$ 633,344	3.06%	\$ 19,380	
Total							\$ 14,375,648	3.12%	\$ 448,252	

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	Town of Grimsby	Affiliated	Fixed Rate	1-Apr-01	20	\$ 5,782,746	4.54%	\$ 262,537	
2	Capital Financing Loan 12-Smart Meters	TD Commercial Bank	Third-Party	Fixed Rate	20-Apr-12	15	\$ 805,005	2.11%	\$ 16,986	
3	Capital Financing Loan 20-Capital & Residential Development	TD Commercial Bank	Third-Party	Fixed Rate	1-Feb-17	3	\$ 3,270,000	2.13%	\$ 69,651	
4	Capital Financing Loan 21-Swap Agreement and Truck	TD Commercial Bank	Third-Party	Fixed Rate	1-Feb-17	10	\$ 3,373,757	2.05%	\$ 69,162	
5	Capital Financing Loan 22-Truck and Scada	TD Commercial Bank	Third-Party	Fixed Rate	1-Apr-18	15	\$ 604,149	3.06%	\$ 18,487	
Total							\$ 13,835,656	3.16%	\$ 436,822	

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	Town of Grimsby	Affiliated	Fixed Rate	1-Apr-01	20	\$ 5,782,746	4.54%	\$ 262,537	
2	Capital Financing Loan 12-Smart Meters	TD Commercial Bank	Third-Party	Fixed Rate	20-Apr-12	15	\$ 695,072	2.68%	\$ 18,628	
3	Capital Financing Loan 20-Capital & Residential Development	TD Commercial Bank	Third-Party	Fixed Rate	1-Feb-17	3	\$ 3,270,000	2.58%	\$ 84,366	
4	Capital Financing Loan 21-Swap Agreement and Truck	TD Commercial Bank	Third-Party	Fixed Rate	1-Feb-17	10	\$ 2,966,852	2.68%	\$ 79,512	
5	Capital Financing Loan 22-Truck and Scada	TD Commercial Bank	Third-Party	Fixed Rate	1-Apr-18	15	\$ 568,163	2.68%	\$ 15,227	
Total							\$ 13,282,834	3.47%	\$ 460,269	

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	Town of Grimsby	Affiliated	Fixed Rate	1-Apr-01	20	\$ 5,782,746	4.54%	\$ 262,537	
2	Capital Financing Loan 12-Smart Meters	TD Commercial Bank	Third-Party	Fixed Rate	20-Apr-12	15	\$ 583,369	2.68%	\$ 15,634	
3	Capital Financing Loan 20-Capital & Residential Development	TD Commercial Bank	Third-Party	Fixed Rate	1-Feb-17	3	\$ 3,270,000	2.58%	\$ 84,366	
4	Capital Financing Loan 21-Swap Agreement and Truck	TD Commercial Bank	Third-Party	Fixed Rate	1-Feb-17	10	\$ 2,554,438	2.68%	\$ 68,459	
5	Capital Financing Loan 22-Truck and Scada	TD Commercial Bank	Third-Party	Fixed Rate	1-Apr-18	15	\$ 530,703	2.68%	\$ 14,223	
Total							\$ 12,721,256	3.50%	\$ 445,219	

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	Town of Grimsby	Affiliated	Fixed Rate	1-Apr-01	20	\$ 5,782,746	2.85%	\$ 164,808	
2	Capital Financing Loan 12-Smart Meters	TD Commercial Bank	Third-Party	Fixed Rate	20-Apr-12	15	\$ 468,738	2.68%	\$ 12,562	
3	Capital Financing Loan 20-Capital & Residential Development	TD Commercial Bank	Third-Party	Fixed Rate	1-Feb-17	3	\$ 3,270,000	2.58%	\$ 84,366	
4	Capital Financing Loan 21-Swap Agreement and Truck	TD Commercial Bank	Third-Party	Fixed Rate	1-Feb-17	10	\$ 2,131,250	2.68%	\$ 57,117	
5	Capital Financing Loan 22-Truck and Scada	TD Commercial Bank	Third-Party	Fixed Rate	1-Apr-18	15	\$ 492,112	2.68%	\$ 13,189	
Total							\$ 12,144,846	2.73%	\$ 332,043	

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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 associated 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 applicable)					\$ -
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)	184,893,482	205,518,050	227,994,286	233,284,022	252,928,102	220,923,589
A(2)	"Wholesale" kWh delivered to distributor (lower value)	182,722,705	204,822,735	231,004,794	233,213,011	251,163,366	220,585,322
B	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)						-
C	Net "Wholesale" kWh delivered to distributor = A(2) - B	182,722,705	204,822,735	231,004,794	233,213,011	251,163,366	220,585,322
D	"Retail" kWh delivered by distributor	177,236,895	199,464,763	223,947,752	226,136,072	243,573,453	214,071,787
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)						-
F	Net "Retail" kWh delivered by distributor = D - E	177,236,895	199,464,763	223,947,752	226,136,072	243,573,453	214,071,787
G	Loss Factor in Distributor's system = C / F	1.0310	1.0269	1.0315	1.0313	1.0312	1.0304
	Losses Upstream of Distributor's System						
H	Supply Facilities Loss Factor	1.0178	1.0163	1.0137	1.0131	1.0127	1.0147
	Total Losses						
I	Total Loss Factor = G x H	1.0493	1.0436	1.0456	1.0448	1.0442	1.0456

Notes:

- A(1)** If directly connected to the IESO-controlled grid, kWh pertains to the virtual meter on the primary or high voltage side of the transformer at the interface with the transmission grid. This corresponds to the "With Losses" kWh value provided by the IESO's MV-WEB. It is the higher of the two values provided by MV-WEB.
- If fully embedded within a host distributor, kWh pertains to the virtual meter on the primary or high voltage side of the transformer, at the interface between the host distributor and the transmission grid. For example, if the host distributor is Hydro One Networks Inc., kWh from the Hydro One Networks' invoice corresponding to "Total kWh w Losses" should be reported. This corresponds to the higher of the two kWh values provided in Hydro One Networks' invoice.
- If partially embedded, kWh pertains to the sum of the above.
- A(2)** If directly connected to the IESO-controlled grid, kWh pertains to a metering installation on the secondary or low voltage side of the transformer at the interface with the transmission grid. This corresponds to the "Without Losses" kWh value provided by the IESO's MV-WEB. It is the lower of the two kWh values provided by MV-WEB.
- If fully embedded with the host distributor, kWh pertains to a metering installation on the secondary or low voltage side of the transformer at the interface between the embedded distributor and the host distributor. For example, if the host distributor is Hydro One Networks Inc., kWh from the Hydro One Networks' invoice corresponding to "Total kWh" should be reported. This corresponds to the lower of the two kWh values provided in Hydro One Networks' invoice.
- If partially embedded, kWh pertains to the sum of the above.
- Additionally, kWh pertaining to distributed generation directly connected to the distributor's own distribution network should be included in **A(2)**.
- B** If a Large Use Customer is metered on the secondary or low voltage side of the transformer, the default loss is 1% (i.e., **B** = 1.01 X **E**). This value should not include supply facility losses. However, the total loss factor on the tariff of rate and charges and applied to customers consumption should include the supply facility loss factor.
- D** kWh corresponding to D should equal metered or estimated kWh at the customer's delivery point.
- E** Metered consumption of Large Use customers.
- G and I** These loss factors pertain to secondary-metered customers with demand less than 5,000 kW.
- H** Actual Supply Facility Loss Factor as calculated by dividing A(1) by A(2).

Commodity Expense

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Step 1: 2021 Forecasted Commodity Prices

Forecasted Commodity Prices		Table 1: Average RPP Supply Cost Summary*		non-RPP	RPP
HOEP (\$/MWh)	Load-Weighted Price for RPP Consumers			\$19.25	\$19.25
Global Adjustment (\$/MWh)	Impact of the Global Adjustment			\$85.18	\$85.18
Adjustments (\$/MWh)					(\$0.79)
TOTAL (\$/MWh)	Average Supply Cost for RPP Consumers				\$103.64

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			1,656,369	100,933,789	\$ 0.01925	\$ 0.10364	\$10,492,663
GS<50kW	kWh	4010	4705			2,077,122	21,572,392	\$ 0.01925	\$ 0.10364	\$2,275,747
GS>50 - 4,999 kW	kWh	4035	4705	19,499,514		53,932,904	8,606,314	\$ 0.01925	\$ 0.10364	\$2,305,532
Streetlights	kWh	4010	4705			786,065	-	\$ 0.01925	\$ 0.10364	\$15,132
Unmetered Scattered Load	kWh	4025	4705			10,496	314,890	\$ 0.01925	\$ 0.10364	\$32,837
Embedded Distributor	kWh	4025	4705			58,660,344	-	\$ 0.01925	\$ 0.10364	\$1,129,212
	kWh	4025	4705					\$ 0.01925	\$ 0.10364	\$0
	kWh	4025	4705					\$ 0.01925	\$ 0.10364	\$0
	kWh	4025	4705					\$ 0.01925	\$ 0.10364	\$0
TOTAL										\$16,251,123

Class A - non-RPP Global Adjustment					2021 Test Year				
Customer		Revenue	Expense		kWh Volume			Hist. Avg GA/kWh ***	Amount

Customer 1		4035	4707		3,828,968		\$	0.0797	\$305,320
Customer 2		4010	4707		3,754,838		\$	0.0797	\$299,409
Customer 3		4010	4707		11,915,707		\$	0.0797	\$950,153
					19,499,514				\$1,554,883

Class B - non-RPP Global Adjustment					2021 Test Year					
Customer		Revenue	Expense							Amount
Class Name	UoM	USA #	USA #			Class B Non-RPP Volume			GA Rate/kWh	
Residential	kWh	4006	4707			1,656,369			\$ 0.08518	\$141,090
GS<50kW	kWh	4010	4707			2,077,122			\$ 0.08518	\$176,929
GS>50 - 4,999 kW	kWh	4035	4707			53,932,904			\$ 0.08518	\$4,594,005
Streetlights	kWh	4010	4707			786,065			\$ 0.08518	\$66,957
Unmetered Scattered Load	kWh	4025	4707			10,496			\$ 0.08518	\$894
Embedded Distributor	kWh	4025	4707			58,660,344			\$ 0.08518	\$4,996,688
	kWh	4025	4707			0			\$ 0.08518	\$0
	kWh	4025	4707			0			\$ 0.08518	\$0
Total Volume						117,123,300				
TOTAL										\$9,976,563

*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

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

<i>Electricity Commodity</i>		2022 Test Year	RPP	
Class per Load Forecast	Units	Volume	Rate	\$
Residential	kWh	100,933,789		10,460,777.94
GS<50kW	kWh	21,572,392		2,235,763
GS>50 - 4,999 kW	kWh	8,606,314		891,958
Streetlights	kWh	-		-
Unmetered Scattered Load	kWh	314,890		32,635
Embedded Distributor	kWh	-		-
-		-		-
-		-		-
-		-		-
SUB-TOTAL		131,427,386		13,621,134

<i>Global Adjustment non-RPP</i>		Volume	Rate	\$
Class per Load Forecast	Units			
Residential	kWh			\$ -
GS<50kW	kWh			0
GS>50 - 4,999 kW	kWh			0
Streetlights	kWh			0
Unmetered Scattered Load	kWh			0
Embedded Distributor	kWh			0
				0
				0
				0
SUB-TOTAL		0		0

<i>Transmission - Network</i>		Volume	Rate	\$
Class per Load Forecast	Units			
Residential	kWh	100,933,789	0.0085	854,780
GS<50kW	kWh	21,572,392	0.0079	170,004
GS>50 - 4,999 kW	kW	-	3.1354	-
Streetlights	kW		2.3348	-
Unmetered Scattered Load	kWh	314,890	0.0079	2,482
Embedded Distributor	kW		4.1472	-
				-
				-
				-
				-

SUB-TOTAL				1,027,265
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<i>Transmission - Connection</i>	Units			
Class per Load Forecast		Volume	Rate	\$
Residential	kWh	100,933,789	0.0038	384,266
GS<50kW	kWh	21,572,392	0.0034	73,916
GS>50 - 4,999 kW	kW	-	1.4821	-
Streetlights	kW	-	1.0870	-
Unmetered Scattered Load	kWh	314,890	0.0034	1,079
Embedded Distributor	kW	-	0.6007	-
				-
				-
				-
SUB-TOTAL				459,260

<i>Wholesale Market Service</i>	Units			
Class per Load Forecast		Volume	Rate	\$
Residential	kWh	100,933,789	0.0030	302,801
GS<50kW	kWh	21,572,392	0.0030	64,717
GS>50 - 4,999 kW	kWh	8,606,314	0.0030	25,819
Streetlights	kWh	-	0.0030	-
Unmetered Scattered Load	kWh	314,890	0.0030	945
Embedded Distributor	kWh	-	0.0030	-
				-
				-
				-
SUB-TOTAL				394,282

<i>Class A CBR</i>	Units			
Class per Load Forecast		Volume	Rate	\$
Residential				-
GS<50kW				-
GS>50 - 4,999 kW	kWh			-
Streetlights				-
Unmetered Scattered Load				-
Embedded Distributor				-
				-
				-
SUB-TOTAL				-

<i>Class B CBR</i>	Units			
Class per Load Forecast		Volume	Rate	\$
Residential	kWh	100,933,789	0.0004	40,374
GS<50kW	kWh	21,572,392	0.0004	8,629
GS>50 - 4,999 kW	kWh	8,606,314	0.0004	3,443
Streetlights	kWh	-	0.0004	-
Unmetered Scattered Load	kWh	314,890	0.0004	126
Embedded Distributor	kWh	-	0.0004	-

SUB-TOTAL				52,571
<i>RRRP</i>	Units			
Class per Load Forecast		Volume	Rate	\$
Residential	kWh	100,933,789	0.0005	50,467
GS<50kW	kWh	21,572,392	0.0005	10,786
GS>50 - 4,999 kW	kWh	8,606,314	0.0005	4,303
Streetlights	kWh	-	0.0005	-
Unmetered Scattered Load	kWh	314,890	0.0005	157
Embedded Distributor	kWh	-	0.0005	-
				-
				-
				-
SUB-TOTAL				65,714
<i>Low Voltage - No TLF adjustment</i>	Units			
Class per Load Forecast		Volume	Rate	\$
Residential		96,532,856	\$ 0.0026	250,985
GS<50kW		20,631,789	\$ 0.0024	49,516
GS>50 - 4,999 kW		-	\$ 0.9779	-
Streetlights			\$ 0.7173	-
Unmetered Scattered Load		301,160	\$ 0.0024	723
Embedded Distributor				-
				-
				-
				-
SUB-TOTAL				301,225
<i>Smart Meter Entity Charge</i>				
Class per Load Forecast		Customers	Rate	\$
Residential		11,213	0.57	76,699
GS<50kW		845	0.57	5,782
				-
SUB-TOTAL				82,480
SUB- TOTAL				16,003,931
OER CREDIT³	18.90%			(3,024,743)
TOTAL				12,979,188

2022 Test Year - Cop	
4705 -Power Purchased	\$ 16,251,123

4707- Global Adjustment	\$ 11,531,445
4708-Charges-WMS	\$ 1,043,446
4714-Charges-NW	\$ 2,453,789
4716-Charges-CN	\$ 906,730
4750-Charges-LV	\$ 530,619
4751-IESO SME	\$ 82,480
Misc A/R or A/P	\$ (3,024,743)
TOTAL	\$ 29,774,890

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2022 Test Year	non-RPP		Total
Volume	Rate	\$	\$
1,656,369		31,885	
2,077,122		39,985	
73,432,418		1,413,574	
786,065		15,132	
10,496		202	
58,660,344		1,129,212	
-		-	
-		-	
-		-	
136,622,814		2,629,989	\$ 16,251,123

Volume	Rate	\$	Total
		141,089.5	
		176,929.2	
		6,148,887.5	
		66,957.0	
		894.1	
		4,996,688.1	
		-	
		11,531,445	\$ 11,531,445

Volume	Rate	\$	Total
1,656,369	0.0085	14,027	
2,077,122	0.0079	16,369	
223,982	3.1354	702,280	
2,087	2.3348	4,873	
10,496	0.0079	83	
166,110	4.1472	688,892	
		-	
		-	
		-	
		-	

			1,426,524	2,453,789
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Volume	Rate	\$	Total
1,656,369	0.0038	6,306	
2,077,122	0.0034	7,117	
223,982	1.4821	331,966	
2,087	1.0870	2,269	
10,496	0.0034	36	
166,110	0.6007	99,777	
		-	
		-	
		-	
		-	
		447,470	906,730

Volume	Rate	\$	Total
1,656,369	0.0030	4,969	
2,077,122	0.0030	6,231	
73,432,418	0.0030	220,297	
786,065	0.0030	2,358	
10,496	0.0030	31	
58,660,344	0.0030	175,981	
		-	
		-	
		-	
		-	
		409,868	804,151

Volume	Rate ⁴	\$	Total
		-	
		-	
19,499,514	0.0003	5,850	
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		5,850	5,850

Volume	Rate	\$	Total
1,656,369	0.0004	663	
2,077,122	0.0004	831	
53,932,904	0.0004	21,573	
786,065	0.0004	314	
10,496	0.0004	4	
58,660,344	0.0004	23,464	

		-	
		-	
		-	
		46,849	99,420
Volume	Rate	\$	Total
1,656,369	0.0005	828	
2,077,122	0.0005	1,039	
73,432,418	0.0005	36,716	
786,065	0.0005	393	
10,496	0.0005	5	
58,660,344	0.0005	29,330	
		-	
		-	
		-	
		68,311	134,025

Volume	Rate	\$	Total
1,584,148	0.0026	4,119	
1,986,555	0.0024	4,768	
223,982	0.9777	218,988	
2,087	0.7171	1,497	
10,039	0.0024	24	
		-	
		-	
		-	
		-	
		229,395	530,619

Customers	Rate	\$	Total
		-	
		-	
		-	
		-	82,480
		16,795,702	32,799,633
		0	(3,024,743)
		16,795,702	29,774,890