Ontario Energy Board

Filing Requirements for Electricity Distribution Rate Applications

Version 1.0 (2022)

Utility Name	London Hydro Inc.
Assigned EB Number	EB-2021-0041
Name of Contact and Title	Martin Benum Director of Regulatory Affairs
Phone Number	519-661-5800 Ext 5750
Email Address	benumm@londonhydro.com
Test Year	2022
Bridge Year	2021
Last Rebasing Year	2017
Identify the accounting standard used for the test year	MIFRS
Did London Hydro Inc. update its depreciation and capitalization policies?	No
Is London Hydro Inc. applying for cost recovery fo the test and/or future year(s) for Green Energy initiatives Is London Hydro Inc. an embedded distributor	r 2 No 2 No
Notes Pale green cells represent input cells. Pale blue cells represent drop-down lis White cells contain fixed values, auton	sts. The applicant should select the appropriate item from the drop-down list. natically generated values or formulae.

Contario Energy Board **Chapter 2 Appendices Filing Requirements for Electricity Distribution Rate Applications** 1 LDC Information Sheet 20 App.2-G: Service Reliability Indicators 2 Index 21 App.2-H: Other Operating Revenue (TO BE UPDATED AT THE DRAFT RATE ORDER STAGE) 3 Cost of Service Application Flowchart 22 App.2-I: Load Forecast CDM Adjustment Workform 4 List of Key References 23 App.2-IA: Load Forecast Data Instructions 5 App.2-A: List of Requested Approvals App.2-IB: Actual and Forecast Load and Customer Data
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- 38 App.2-YA: One-Time Incremental IFRS Transition Costs CONTACT OEB STAFF IF TAB REQUIRE 39 App.2-ZA: Commodity Expense
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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.



Cost of Service Applications – Key References

The references listed below are key to interpreting these Filing Requirements.

- <u>Report of the Board on Transition to International Financial Reporting Standards</u> (EB-2008-0408) - July 28, 2009, outlined in section 2.3.5 below
- <u>Addendum to Report of the Board EB-2008-0408 Implementing International</u> <u>Financial Reporting Standards in an Incentive Rate Mechanism Environment -</u> <u>June 13, 2011</u>
- The OEB's <u>Accounting Procedures Handbook (APH)</u> and Uniform System of Accounts (USoA), any <u>subsequent updates and Frequently Asked Questions</u>
- <u>Report of the Board on Electricity Distributors' Deferral and Variance Account</u> <u>Review Initiative (EDDVAR) - July 31, 2009</u>
- Asset Depreciation Study for Use by Electricity Distributors (EB-2010-0178), (the Kinectrics Report), July 8, 2010
- Board letter of June 25, 2013, providing accounting policy changes for Accounts
 <u>1575 and 1576 effective in the 2014 cost of service rate application and
 subsequent rate years;</u>
- <u>Report of the Board Performance Measurement for Electricity Distributors: A</u> <u>Scorecard Approach - March 5, 2014</u>
- <u>Report of the Board: Rate Setting Parameters and Benchmarking under</u> <u>the Renewed Regulatory Framework for Ontario's Electricity Distributors -</u> <u>corrected December 4, 2013</u>
- <u>Report of the Ontario Energy Board on Regulatory Treatment of Pension</u> and Other Post-employment Benefits (OPEBs) Costs (EB-2015-0040), September 14, 2017
- <u>Accounting Guidance related to Accounts 1588 RSVA Power, and 1589</u> <u>RSVA Global Adjustment</u>

Capital Funding Options:

- <u>Report of the Board: New Policy Options for the Funding of Capital Investments:</u> <u>The Advanced Capital Module (EB-2014-0219), September 18, 2014</u>
- <u>Report of the OEB: New Policy Options for the Funding of Capital Investments:</u> <u>Supplemental Report – January 22, 2016</u>

Cost of Capital:

 <u>Report of the Board on the Cost of Capital for Ontario's Regulated Utilities -</u> December 11, 2009 and any subsequent updates.

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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.

London Hydro Inc. is seeking the following approvals in this application:

1		Approval of the 2022 Test Year revenue requirement as proposed in Exhibit 6 – Calculation of Revenue Deficiency or Sufficiency as follows
1	A	Approval of the 2022 Test Year Service revenue requirement of \$85,330,034
1	В	Approval of the 2022 Test Year Base revenue requirement of \$79,330,946
1	С	Approval of the 2022 Revenue offsets of \$5,999,088
2		Approval of 2022 distribution rates and charges, effective May 1, 2022, as proposed in Appendix C - Proposed Tariff of Rates and Charges of Exhibit 8
3		Approval of LHI's Distribution System Plan filed as Appendix 2-7 in Exhibit 2
4		Approval for an Advanced Capital Module ("ACM") to upgrade the current CIS system as set out in Exhibit 2, Section 2.6
5		Approval of the inclusion into the 2022 opening rate base of LH's Nelson TS Capital Contribution, (approved ICM project from prior Cost of Service Application) as documented in Exhibit 2, Section 2.7
6		Approval of the inclusion into the 2022 opening rate base of LH's JD Edwards financial system, (approved ICM project from prior Cost of Service Application) as documented in Exhibit 2, Section 2.7
7		Approval of the 2022 load forecast as documented in Exhibit 3
8		Approval to continue to use the OEB established deferral Accounts (USoA 1509) to record impacts arising from the COVID-19 Emergency not incorporated into this Application, from May 1, 2022 onwards, including the Sub-Account Lost Revenues Arising from the COVID-19 Emergency for Electricity Distributors and Natural Gas Distributors to record lost revenues as compared to the load forecast approved in this Application
9		Approval to modify the Specific Service Charges Cellular Meter Read monthly charge as set out in Section 8.6 of Exhibit 8

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Appendix 2-AA Capital Projects Table

Projects MIFRS MIFRS	25,000 33,000 99,000
Reporting Basis MIFRS MIFRS	55,000 33,000 99,000
SYSTEM ACCESS 1,841,434 837,836 281,636 1,261,346 3,676,000 7,655, Developer Works Projects 10,069,571 8,669,854 9,824,439 9,855,787 8,505,000 8,633, Meters & Devices 1,814,275 1,118,588 1,299,952 1,628,628 1,742,000 1,699,	55,000 33,000 99,000
City Works Projects 1,841,434 837,836 281,636 1,261,346 3,676,000 7,655, Developer Works Projects 10,069,571 8,669,854 9,824,439 9,855,787 8,505,000 8,633, Meters & Devices 1,814,275 1,118,588 1,299,952 1,628,628 1,742,000 1,699,	55,000 33,000 99,000 37,000
Developer Works Projects 10,069,571 8,669,854 9,824,439 9,855,787 8,505,000 8,633, Meters & Devices 1,814,275 1,118,588 1,299,952 1,628,628 1,742,000 1,699,	33,000 99,000 37.000
Meters & Devices 1,814,275 1,118,588 1,299,952 1,628,628 1,742,000 1,699,	99,000 37.000
	37.000
	37.000
	37.000
Sub-Total 13,725,280 10,626,278 11,406,027 12,745,761 13,923,000 17,987,	
SYSTEM RENEWAL	
Substation Rebuilds 11,629 118,687 136,761 116,271 345,000 15,	15,000
Subdivision Rebuilds 4,482,603 5,410,852 4,395,224 8,978,678 7,478,000 8,272,	72,000
Main Feeders 3,363,841 5,900,069 7,982,948 3,162,644 2,021,000 1,785,	35,000
Downtown Core Supply 2,277,332 3,485,064 5,100,838 1,990,393 2,560,000 2,131,	31,000
Overhead Line Work 4,006,040 3,430,481 3,842,344 4,578,487 5,100,000 5,290,	90,000
Sub-Total 14,141,444 18,345,153 21,458,115 18,826,473 17,504,000 17,493,	93,000
SYSTEM SERVICE	
Substation Rebuilds 113,017 901 0 0 0	0
Subdivision Rebuilds 72,753 124,095 67,376 70,864 120,000 115,	15,000
Main Feeders 2,498 0 0 498 0	0
SCADA and Control Room 947,140 659,310 607,207 982,323 975,000 1,020,	20,000
Sub-Total 1,135,408 784,306 674,582 1,053,686 1,095,000 1,135,	35,000
GENERAL PLANT	
Capital Contribution to	
Transformer Station 1,875,993 1,938,202 0 0 -1,750,000	0
Land, Buildings and Equipment 1,353,122 4,116,717 2,558,402 1,827,944 4,071,000 2,781,	31,000
Vehicles & Major Equipment 1,107,047 1,026,456 1,492,724 1,470,038 1,445,000 1,450,	50,000
Hardware / Software 1,041,038 777,302 396,284 1,028,289 1,020,000 829,	29,000
Application Development 3,531,571 4,158,776 5,856,249 5,480,587 4,303,000 4,375.	75,000
CIS Refresh 0 0 0 500,000 6,500,	00,000
JD Edwards 539.092 2.052.217 0 0 0	0
Sub-Total 9.447.863 14.069.670 10.303.659 9.806.858 9.589.000 15.935.	35,000
OTHER -790.875 1,433.052 -824.043 1,342.093 -600.000 -500.	00,000
Total 37,659,121 45,258,459 43,018,340 43,774,870 41,511,000 52,050,	50,000
Less Renewable Generation	
Facility Assets and Other Non-	
Rate-Regulated Utility Assets	
(input as negative)	
Total 37,659,121 45,258,459 43,018,340 43,774,870 41,511,000 52,050.	50,000

Notes:

1 Please provide a breakdown of the major components of each capital project undertaken in each year. Please ensure that all projects below the materiality threshold are included in the miscellaneous line. Add more projects as required.

2 The applicant should group projects appropriately and avoid presentations that result in classification of significant components of the capital budget in the miscellaneous category.

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE



Appendix 2-AB

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

First year of Forecast Period: 2022

		Historical Period (previous plan ¹ & actual)														Forecast Period (planned)						
CATEGORY	2017		2018		2019			2020			2021			2022	0000	2024	2025	20225				
CATEGORI	Plan	Actual	Actual Var Plan Actual		Var	Plan Actual		Var	Plan	Actual	Var	Plan	Plan Actual ²		2022	2023	2024	2025	2020			
	\$ '000		%	\$ '000 %		\$ '00	\$ '000 %		\$ '000		%	\$ '000		%			\$ '000					
System Access	8,412	13,725	63.2%	7,716	10,626	37.7%	8,220	11,406	38.8%	8,617	12,746	47.9%	7,080	13,923	96.7%	17,987	13,705	14,191	12,056	12,197		
System Renewal	14,278	13,350	-6.5%	16,702	19,778	18.4%	16,757	20,634	23.1%	16,213	20,168	24.4%	16,384	16,904	3.2%	16,993	15,514	15,670	15,825	15,984		
System Service	893	1,135	27.1%	715	784	9.7%	545	675	23.9%	545	1,054	93.4%	546	1,095	100.5%	1,135	858	867	874	882		
General Plant	8,900	9,448	6.2%	10,584	14,070	32.9%	7,437	10,304	38.6%	8,518	9,807	15.1%	9,797	9,589	-2.1%	15,935	20,667	9,402	9,583	9,057		
FYRENDELIDE	32,483	37,658	15.9%	35,717	45,258	26.7%	32,959	43,019	30.5%	33,893	43,775	29.2%	33,807	41,511	22.8%	52,050	50,744	40,130	38,338	38,120		
Capital Contributions	- 3,101	- 5,206	67.9%	- 4,795	- 4,795	0.0%	- 4,359	- 4,359	0.0%	- 6,839	- 6,839	0.0%	- 6,534	- 6,534	0.0%	- 4,558	- 4,859	- 4,789	- 4,768	- 4,774		
Net Capital	00.000	00.450	10.10	00.000	40,400	00.00/	00.000	00.000	05.00/	07.054	00.000	00.50/	07.070	04.077	00.00/	17 100	45.005	05.044	00.570	00.040		
Expenditures	29,382	32,452	10.4%	30,922	40,463	30.9%	28,600	38,660	35.2%	27,054	36,936	30.5%	21,213	34,977	28.2%	47,492	45,885	35,341	33,570	33,346		
System O&M	\$ 18,239	\$ 18,140	-0.5%	\$ 18,604	\$ 19,259	3.5%	\$ 18,976	\$19,243	1.4%	\$ 19,355	\$ 19,744	2.0%	\$ 19,742	\$ 20,099	1.8%	\$ 20,834	\$ 21,251	\$ 21,676	\$ 22,109	\$ 22,551		

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 antibuding 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)

Explanatory Notes on Variances (complete only in applicable)
Notes on shifts in forecast vs. historical budgets by category
Note 2 - There are zero months of 'actual' data included for the 2021 Bridge Year.
*For the purposes of this appendices, System Renewal (shown above) includes an amount previously recorded in *Other* under appendix 2AA and within the body of Exhibit 2(Table XX) and the DSP (Table XX). *Other* includes inventory held for capital projects, which represents
spending on capital-related inventory items that have been purchased but not yet assigned to a specific capital job, and therefore remain in Work-In-Progress at the end of each year and cannot be categorized under a specific Investment Category.
Refer to Exhibit 2, Appendix 2-7 of DSP section 3.2 - Capital Expenditure Plan Summary (5.4.2) and section 3.3.1 - Overall Plan (5.4.3.1) for notes on shifts in forecast vs historical budgets by category
Notes on year over year Plan vs. Actual variances for Total Expenditures
Refer to Exhibit 2, Appendix 2-7 of DSP section 3.2a - Historical Variances by Year (5.4.2a)
Notes on Plan vs. Actual variance trends for individual expenditure categories
Refer to Exhibit 2, Appendix 2-7 of DSP section 3.2b - Historical Variances by Category (5.4.2b) and section 3.2c - Historical Variances by Project (5.4.2c)

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Appendix 2-AC Customer Engagement Activities Summary

Provide a list of customer engagement activities	Provide a list of customer needs and preferences identified through each engagement activity	Actions taken to respond to identified needs and preferences. If no action was taken, explain why,
New Website	The provincial government mandated that all public sector websites be AODA "AA" WCAG 2.0 compliant as of January 1, 2021. London Hydro decided to update the coding and design of their entire website, including the content management system. Customers were provided with the opportunity to participate in surveys, focus groups and tree testing sessions to give feedback on the current site and the direction of the new site.	London Hydro updated its website to ensure it was accessible for all customers and changed the content management system to easily create and manage its digital content and communications. Customer feedback influenced the verbiage used on the site and the menu structure to ensure content was easy to find.
MyLondonHydro Enhancements	The need for a simplified and easy-to-understand MyLondonHydro dashboard, so customers can quickly tell how much they owe and what information they have available to them, such as energy and water usage.	London Hydro updated the MyLondonHydro with an easy-to- understand dashboard highlighting if a customer had an outstanding balance and how much was due. They also developed a tile interface for easy-to-find self-service tools.
No Service-Fee Mastercard Payments	Through surveys and studies, customers had expressed that while they were interested in making their payments by credit card, the majority wouldn't do so if they had to pay an associated service fee.	London Hydro launched the no-fee MastercardTM payment option in 2019 to paperless billing customers through the MyLondonHydro customer portal.
High Usage Alerts	Through surveys, phone calls and emails, customers requested to be notified if their energy usage is abnormally high before receiving a bill. These notifications would allow customers to reduce their usage and balance the cost of high usage weeks.	London Hydro built a notification system in MyLondonHydro, where customers can set a threshold (1x, 2x etc.) based on an average of their weekly energy use that they do not want to exceed. Alerts are sent weekly if the threshold is exceeded and are received by text or email.
Development of new technology that helps customers understand their option between price plans	As of November 1, 2020, residential and small business customers could choose between regulated price plans, the long- established Time-of-Use (TOU), and the new Tiered option. Through surveys, phone calls and emails, customers often express wanting to understand the impact of their usage on the cost of their bill and wanting new tools and technology that help them manage their usage and reduce their costs.	London Hydro developed an innovative and automatic price plan calculator that uses a customer's historical usage to compare the price plans and provide end-to-end support through a self-service rate switch.
Customer Satisfaction Surveys	Annual customer satisfaction surveys identify areas that customers feel London Hydro performs well in and areas that London Hydro could improve.	London Hydro closely monitors the results of the surveys. It takes immediate action to correct any problem areas, and with areas of improvement, investigate and implement solutions to resolve the issues. London Hydro also uses the surveys to determine the customers' desire for new ideas and technology that will improve their service experience.
Participation in Home Shows	As part of our outreach programs to customers, we go out into the community to meet with customers that may not call into the call centre or have an opportunity to review new services.	Home Shows allow London Hydro to meet with customers face-to- face and educate them on Energy Conservation Programs, online services, Capital Projects, and the distribution system's benefits. Customers may also register for programs or services right at the events.
Exhibits and presentations at community events	Customers request London Hydro's presence at some events and others we attend as outreach opportunities.	These events allow us to help provide more education on the electricity system, rates, energy usage and conservation, as well as career opportunities.
Electricity School Education Program	School boards requested education programs to meet the expressed need for children to understand electricity from generation to end-use.	In collaboration with the Thames Valley District School Board, London Hydro developed the Power of Electricity program that provides local grades 5 and 6 teachers with fully developed programs to teach their students about electrical safety and energy conservation.
Energy Conservation Program	To teach school children about energy conservation - become ambassadors in their homes to promote conservation.	London Hydro, in collaborations with teachers, developed - an energy conservation program as a companion program to the Power of Electricity Program.
Electricity School Safety Program	This popular program, initially requested by the School Boards and Community Groups, meets the need to educate children on the dangers of electricity.	The safety program teaches children in grades 3 through to 8 of the dangers of electricity, how to use electricity safely and when they should contact London Hydro for help.
Community Support - LEAP financial support increase	The popularity of the LEAP program showed the need for additional financial support for local families.	London Hydro continues to donate \$200,000 annually to the THAW program through the Salvation Army Centre of Hope. This program helps low-income energy consumers pay their bills and avoid disruption in service.

London Children's Museum World of Difference Exhibit	Through surveys, customers have shown interest in public education programs regarding electrical safety and energy conservation	Working with the Ontario Science Centre, London Hydro has developed a 3-phase exhibit at the London Children's Museum. Two of three phases have already been launched, with the third scheduled for opening in 2016. The You'll Make a World of Difference exhibit teaches visitors how much energy they can save by using energy-efficient devices, the flow of electricity through circuits, and the importance of energy conservation.
Paperless Billing	Through surveys, phone calls and emails, customers continue to show great interest in registering for paperless billing and receive paper-free communications from London Hydro.	Paperless billing is available to all customers. Customers must register for an online MyLondonHydro account and paperless billing to receive emails when their bill is ready. These emails have a short breakdown of the amount owing and the due date. From this email, customers can log in to their online account to download or pay their bill or look for further information. Since launching in 2015, the Paperless program has grown to include over 70,000 customers.
Customer Loyalty Incentive Program	Customers continue to show interest in London Hydro's Aeroplan program and enjoy earning an incentive for being on paperless billing.	London Hydro developed an innovative customer loyalty rewards program by offering Aeroplan Rewards to customers who register for paperless billing. This program has increased registrations for both online accounts and paperless billing. To date, over 14,000 customers are collecting Aeroplan points for each electronic bill they receive.
Billing Inserts	Through calls to our call centre and emails, customers have indicated they are eager to receive information and details regarding new developments of programs and offerings from London Hydro, the IESO and the OEB. Additionally, customers would like to be informed of any other changes that may affect their energy usage or billing.	Billing inserts are created and delivered along with bills to share important information with customers. Currently, billing inserts are delivered to over 153,000 customers.
Radio Advertisements	Through surveys, phone calls, and emails, customers have shown that they are interested in getting information about various programs and new technology available to them.	Radio advertisements air in monthly cycles on various stations throughout London. These advertisements communicate to customers current programs, such as outage notifications and paperless billing.
Digital Advertisements	Through surveys, phone calls, and emails, customers have shown that they are interested in getting information about various programs and new technology available to them.	As customers continue to move online, digital ads are used to promote programs like paperless billing and launch new technology and self-service features.
Media Interviews	Through surveys and calls to the contact centre, customers want information about current events affecting their energy usage and billing.	Media interviews are conducted with local media are arranged through the Corporate Communications Department. These interviews are typically held with London Hydro's CEO, Vinay Sharma, or the Director of Public Relations and Corporate Communication, Nancy Hutton. Topics that are covered are relevant to any current torics. issues or campaions.
Support of Salvation Army Christmas Hamper Program	There is a recognized need in the community for families struggling during the holiday season.	London Hydro employees raise money through raffles and other fundraising initiatives during the holiday season to purchase toys for the Christmas Hamper Program. Employees also bring in additional toys to add to the collection that is donated to the program each year. London Hydro employees fully fund this fundraising initiative. Additionally, London Hydro staff members volunteer at the event and help package and hand out the hampers.
Support of the London Food Bank Christmas Food Drive	Customer and community feedback have shown the importance of London Hydro's participation with the local food bank.	Annually, London Hydro employees collect funds to purchase goods for the London Food Bank to help families in need during the holiday season. Employees are also encouraged to bring in additional food donations. London Hydro donates an additional \$5,000 to the Food Bank to purchase perishable items that aren't regularly donated. London Hydro and its employees also donate their time and use a truck in the annual Santa Claus Parade to collect food donations along the parade route.
Employee volunteering for community events	Through customer comments, customers have expressed that London Hydro must be committed to our community.	London Hydro employees volunteer their time for various community events, including the annual Salvation Army Christmas Hamper Program and the London Food Bank. Employees also volunteer for an annual Earth Day cleanup and other events throughout the year. London Hydro was a host-committee sponsor for the 2019 JUNOs and started designing floats for local Santa Clause parades in 2018.
Employee fundraising for charities	Customer comments show that they support London Hydro's employees' donation initiatives.	In 2020, London Hydro employees donated over \$31,000 through the Employee Community Charity Organization to over 50 charities, many of which are local. This program allows employees to donate to a registered charity of their choice through payroll deductions.
IDC Commerce	Through surveys and focus groups, large and industrial customers have requested additional tools to help them manage and track their energy usage.	London Hydro built new features into IDC Commerce to meet growing customers' needs, including global adjustment tracking and reporting, the ability to create 'what if 'scenarios and delegate notifications, so customers' whole teams are aware of current usage data.

Note: Use "ALT-ENTER" to go to the next line within a cell

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Appendix 2-BA

Fixed Asset Continuity Schedule 1

Accounting Standard MIFRS Year 2017

						Cost							Acc	cumulated D	epreciation			I	
CCA	OEB		Opening	Transfers fr	om			Closing		Opening	Tra	nsfers from					Closing		
Class ²	Account 3	Description 3	Balance 8	Reg Deferr	als	Additions ⁴	Disposals 6	Balance		Balance 8	Re	a Deferrals		Additions	Disposals 6		Balance	Net	t Book Value
	1000																		
	1609	Capital Contributions Paid	s -	s		s -	s -	s -	3	· -	\$		\$		s -	s		s	
CEC	1610	Intangible Wholesale Meters	\$ 1,293,406	\$		\$-	\$ -	\$ 1,293,406	-9	337,201	\$	-	-\$	43,096	\$ -	-\$	380,297	\$	913,110
40	4044	Computer Software (Formally known as																	
12	1011	Account 1925)	\$ 23,701,916	\$ 401,	04	\$ 4,189,320	-\$ 5,808,784	\$ 22,483,555	-9	5 11,200,972	-\$	173,901	-\$	4,821,635	\$ 5,808,784	-\$	10,387,724	s	12,095,831
CEC	1610	Land Rights (Formally known as Account							1 🗆										
GEC	1012	1906)	\$ 428,760	\$		\$ 30,136	\$-	\$ 458,896	-9	234,639	\$	-	-\$	19,789	\$-	-\$	254,428	\$	204,468
N/A	1805	Land	\$ 385,690	\$		\$-	\$ -	\$ 385,690	4	÷ -	\$	-	\$	-	\$-	\$	-	\$	385,690
47	1808	Buildings	\$ 1,132,988	\$		\$ 248,921	\$-	\$ 1,381,909	4	5 746,774	\$		ş	12,453	\$-	-\$	759,228	Ş	622,681
13	1810	Leasehold Improvements	\$ -	\$		\$-	\$ -	\$ -	3	· ·	\$	-	\$		\$ -	\$		s	
47	1815	Transformer Station Equipment >50 kV	\$ -	\$		\$-	\$ -	\$ -	3	; -	\$		\$	-	\$ -	\$		\$	
47	1820	Distribution Station Equipment <50 kV	\$ 16,360,477	\$		\$ 176,649	-\$ 4,231	\$ 16,532,895	-9	7,281,218	\$	-	-\$	288,913	\$ 4,231	-\$	7,565,899	s	8,966,996
47	1825	Storage Battery Equipment	\$ -	\$		\$-	\$ -	\$ -	3	; -	\$		\$	-	\$ -	\$		\$	
47	1830	Poles, Towers & Fixtures	\$ 45,222,201	\$		\$ 1,200,322	\$ -	\$ 46,422,523	-3	21,057,414	\$		-\$	723,865	\$-	-\$	21,781,279	\$	24,641,245
47	1835	Overhead Conductors & Devices	\$ 64,306,862	\$		\$ 1,528,873	\$ -	\$ 65,835,735	-9	5 25,077,749	\$	-	-\$	1,014,768	\$-	-\$	26,092,516	S	39,743,219
47	1840	Underground Conduit	\$ 48,923,410	\$		\$ 4,902,589	-\$ 8,957	\$ 53,817,043	-9	5 11,295,364	\$	-	-\$	785,181	\$ 8,957	-\$	12,071,589	\$	41,745,454
47	1845	Underground Conductors & Devices	\$ 93,046,796	\$		\$ 5,914,182	-\$ 3,757,474	\$ 95,203,503	-9	42,025,916	\$	-	-\$	3,395,275	\$ 3,757,474	-\$	41,663,717	s	53,539,786
47	1850	Line Transformers	\$ 93,688,118	\$ 22,	40	\$ 5,476,611	-\$ 495,058	\$ 98,692,211	-5	37,029,875	-\$	4,884	-\$	2,298,895	\$ 487,365	-\$	38,846,288	\$	59,845,923
47	1855	Services (Overhead & Underground)	\$ 32,598,408	\$		\$ 2,542,412	-\$ 395	\$ 35,140,425	-9	9,846,285	\$		-\$	742,071	\$ 35	-\$	10,588,322	s	24,552,104
47	1860	Meters	\$ 28,480,190	\$		\$ 2,031,573	-\$ 453,204	\$ 30,058,559	-5	5 11,933,553	\$	-	-\$	1,680,905	\$ 453,204	-\$	13,161,254	\$	16,897,304
N/A	1905	Land	\$ -	\$		\$-	\$ -	\$ -	3	· ·	\$		\$		\$-	\$		S	
47	1908	Buildings & Fixtures	\$ 22,568,672	\$		\$ 882,775	-\$ 358,996	\$ 23,092,451	-9	10,354,408	\$		-\$	762,268	\$ 358,996	-\$	10,757,680	s	12,334,771
13	1910	Leasehold Improvements	\$ -	\$		\$-	\$ -	\$ -	3	· ·	\$	-	\$		\$ -	\$		\$	
8	1915	Office Furniture & Equipment	\$ 651,484	\$		\$ 115,730	-\$ 84,536	\$ 682,678	-9	239,892	\$	-	-\$	136,157	\$ 84,536	-\$	291,514	s	391,165
50	1920	Computer Equipment - Hardware	\$ 1,735,368	\$		\$ 230,674	-\$ 464,181	\$ 1,501,860	4	5 773,449	\$		ş	559,081	\$ 464,181	-\$	868,350	Ş	633,511
10	1930	Transportation Equipment	\$ 12,775,781	\$		\$ 617,399	-\$ 378,270	\$ 13,014,911	-9	7,078,192	\$	-	-\$	892,631	\$ 378,270	-\$	7,592,553	s	5,422,358
8	1935	Stores Equipment	\$ 304,757	\$		\$ 115,467	-\$ 129,199	\$ 291,025	4	6 165,495	\$	-	\$	19,476	\$ 129,199	-\$	55,772	\$	235,252
8	1940	Tools, Shop & Garage Equipment	\$ 931,604	\$		\$ 137,630	-\$ 117,694	\$ 951,540	4	464,055	\$	-	\$	115,398	\$ 117,694	-\$	461,759	\$	489,782
8	1945	Measurement & Testing Equipment	\$ 783,926	\$		\$ 180,181	\$ -	\$ 964,106	4	5 137,193	\$	-	\$	103,665	\$ -	-\$	240,859	\$	723,248
38	1950	Power Operated Equipment	\$ 1,028,783	\$		\$ 249,328	\$ -	\$ 1,278,111	4	652,265	\$		\$	116,871	\$-	-\$	769,135	s	508,976
8	1955	Communications Equipment	\$ 4,068,707	\$		\$ 1,011,008	\$-	\$ 5,079,714	-9	1,606,344	\$	-	-\$	311,912	\$-	-\$	1,918,256	s	3,161,459
8	1960	Miscellaneous Equipment	\$ 4,039	\$		\$-	\$-	\$ 4,039	4	547	\$		ş	505	\$-	-\$	1,052	Ş	2,987
	1070	Load Management Controls Customer																	
47	1970	Premises	\$ -	\$		\$-	\$-	\$ -	1	- 3	\$	-	\$	-	\$-	\$	-	\$	-
47	1075	Land Management Cantals Utility Descriptor							1 🗆										
47	1975	Load Management Controls Utility Premises	\$ -	\$		\$-	\$-	\$ -	3	· -	\$	-	\$	-	\$-	\$	-	s	-
47	1980	System Supervisor Equipment	\$ 4,036,655	\$		\$ 740,238	-\$ 32,509	\$ 4,744,384	4	5 1,166,813	\$	-	\$	252,279	\$ 32,509	-\$	1,386,583	\$	3,357,801
47	1985	Miscellaneous Fixed Assets	\$ -	\$		\$-	\$-	\$-	5	· ·	\$		\$	-	\$-	\$	-	Ş	-
47	1990	Other Tangible Property	\$ -	\$		\$-	\$ -	\$ -	3	· ·	\$		\$		\$-	\$		S	
47	1995	Contributions & Grants	-\$ 39,262,043	\$		\$-	\$-	-\$ 39,262,043	3	11,315,453	\$	-	\$	899,701	\$-	\$	12,215,154	-S	27,046,889
N/A	2005	Property Under Finance Leases	\$ -	\$		\$-	\$-	\$-	5	· ·	\$		\$	-	\$-	\$	-	Ş	-
43.2	2075	Renewable Generation	\$ 2,463,104	\$		\$-	\$ -	\$ 2,463,104	4	549,352	\$	-	\$	123,159	\$-	-\$	672,511	\$	1,790,593
47	2440	Deferred Revenue5	-\$ 8,972,720	\$		\$ 5,205,870	\$ -	-\$ 14,178,591	9	272,151	\$	-	\$	279,829	\$ -	\$	551,980	-Ş	13,626,611
1		Sub-Total	\$ 452,687,339	\$ 423.	43	\$ 27,316,147	-\$ 12,093,487	\$ 468,333,642	-5	189,667,362	-\$	178,785	-\$	18,040,719	\$12,085,435	-\$	195,801,431	\$	272,532,211
1		Loss Socialized Renewable Energy															-		
1	1	Concration Invoctments (input or positive)							1									1	
		Generation investments (input as negative)						\$ -								\$		\$	
1	1	Less Other Non Rate-Regulated Utility							1									1	
43.2	2075	Assets (input as negative)	-\$ 2,463,104	\$		\$-	\$ -	-\$ 2,463,104	1 9	549,352	\$		\$	123,159	\$ -	\$	672,511	-\$	1,790,593
		Total PP&E	\$ 450,224,234	\$ 423,	43	\$ 27,316,147	-\$ 12,093,487	\$ 465,870,538	-\$	5 189,118,010	-\$	178,785	-\$	17,917,560	\$12,085,435	-\$	195,128,920	\$	270,741,617
		Depreciation Expense adj. from gain or los	s on the retireme	nt of assets (ool c	of like assets),	if applicable ⁶												
		Total			_				_					17 917 560					

			Less: Fully Allocated Depreciation		
10	1930	Transportation	Transportation	-\$	892,631
38	1950	Power Operated Equipment	Power Operated Equipment	-\$	116,871
47	2440	Deferred Revenue	Deferred Revenue	\$	279,829
	1576	IFRS-GAAP PP&E Transitional Amounts	IFRS-GAAP PP&E Transitional Amounts	\$	39,327
			Net Depreciation	-\$1	7,227,213

Notes

- 1 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 (precasts. If this is the first application where the applicant is rebasing under MIFRS, contact OEB staff for further guidance on the appropriate fixed asset continuity schedules to comptet (ii.e. applicable years and accounting standard for each schedule).
- 2 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).
- 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.
- 4 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. 5
- 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.

File Number:	
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

EB-2021-0041

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

		Ass	set Details			Useful L	ife	USoA Account	USoA Account Description	Cui	rrent	Prop	osed	Outside Ra Max	inge of Min, TUL?
Parent*	#	Category (Component Type		MIN UL	TUL	MAX UL	Number		Years	Rate	Years	Rate	Below Min TUL	Above Max TUL
			Overall		35	45	75	1830	Poles, Towers and Fixtures	45	2%	45	2%	No	No
	1	Fully Dressed Wood Poles	Cross Arm	Wood	20	40	55								
				Steel	30	70	95			_					
	~	Eully Deserved Conserve Dalas	Overall	line i	50	60	80			_					
	2	Fully Dressed Concrete Poles	Cross Arm	Wood	20	40	55			_					
			Quant	Steel	30	70	95								
	2	Fully Dropped Steel Bolog	Overall	Mand	60	60	80			-					-
	5	Tully Dressed Steel Toles	Cross Arm	Stool	20	70	95								-
OH	4	OH Line Switch		Steel	30	45	55	1835	OH Conductor & Devices	45	2%	45	2%	No	No
	5	OH Line Switch Motor			15	25	25	1000		-10	270	10	270	110	110
	6	OH Line Switch RTU			15	20	20								
	7	OH Integral Switches			35	45	60								
	8	OH Conductors			50	60	75	1835	OH Conductor & Devices	50	2%	50	2%	No	No
	8	OH Conductors			50	60	75	1855	OH Secondary Services	60	2%	60	2%	No	No
	9	OH Transformers & Voltage Reg	ulators		30	40	60	1850	Line Transformers	35	3%	35	3%	No	No
	10	OH Shunt Capacitor Banks			25	30	40								
	11	Reclosers			25	40	55	1835	OH Conductor & Devices	45	2%	45	2%	No	No
			Overall		30	45	60	1820	Distribution Station Equipment	45	2%	45	2%	No	No
	12	Power Transformers	Bushing		10	20	30								
		0	Tap Changer		20	30	60								
	13	Station Service Transformer			30	45	55			_					
	14	Station Grounding Transformer	Quant		30	40	40			_					
	15	Station DC System	Overall Battery Bank		10	20	30	4000	Distribution Otation Equipment	45	70/	45	70/	Ne	Al-
	15	Station DO System	Charger		10	15	15	1820	Distribution Station Equipment	15	7%	15	7%	INO	NO
		Station Matel Clad Switchman	Overall		20	20	50	1020	Distribution Station Equipment	10	1 70	10	1 70	165	INO
15 & MS	16	Station Metal Clau Switchgear	Removable Breaker		25	40	60								
	17	Station Independent Breakers			35	45	65								
	18	Station Switch			30	50	60								
	10	Electromechanical Relays			25	25	50			_					-
	20	Solid State Relays			20	30	45								
	20	Digital & Numeric Relays			15	20	20	1820	Distribution Station Equipment	20	5%	20	5%	No	No
	22	Rigid Busbars			30	55	60								
	23	Steel Structure			35	50	90								
	24	Primary Paper Insulated Lead Co	overed (PILC) Cables		60	65	75	1845	UG Conductor & Devices	30	3%	30	3%	Yes	No
	25	Primary Ethylene-Propylene Rub	ber (EPR) Cables		20	25	25								
		Primary Non-Tree Retardant (TR) Cross Linked			05									
	26	Polyethylene (XLPE) Cables Dire	ect Buried		20	25	30								
	27	Primary Non-TR XLPE Cables in	n Duct		20	25	30								
	28	Primary TR XLPE Cables Direct	Buried		25	30	35	1845	UG Conductor & Devices	25	4%	25	4%	No	No
	29	Primary TR XLPE Cables in Duc	:t		35	40	55	1845	UG Conductor & Devices	40	3%	40	3%	No	No
	30	Secondary PILC Cables			70	75	80								
	31	Secondary Cables Direct Buried			25	35	40	1855	UG Secondary Services	30	3%	30	3%	No	No
	32	Secondary Cables in Duct	1		35	40	60	1050	··· - /	0.5	00/	0.5	00/		
UG	33	Network Tranformers	Overall		20	35	50	1850	Line Transformers	35	3%	35	3%	No	No
	34	Pad-Mounted Transformers	FIDIBUIDI		20	40	40	1850	Line Transformers	35	3%	35	3%	No	No
	35	Submersible/Vault Transformers			25	35	45								
	36	UG Foundation			35	55	70				1				1
			Overall		40	60	80	1840	Underground Conduit	60	2%	60	2%	No	No
	37	UG Vaults	Roof		20	30	45	1840	Underground Conduit	30	3%	30	3%	No	No
			Major Inspections	-	r	no guideli	nes	1840	Underground Conduit	5	20%	5	20%	n/a	n/a
	38	UG Vault Switches			20	35	50								
	39	Pad-Mounted Switchgear			20	30	45	1845	UG Conductor & Devices	25	4%	25	4%	No	No
	40	Ducts			30	50	85			-					
	41	Cohio Chambara			35	55	80			-			-		1
—	42	Pamote SCADA			15	20	30	1090	SCADA BTUS	20	E9/	20	E9/	No	No
s	43	SCADA Moster Statin			15	<u>20</u>	30	1980	COADA Martin Chatian	20	5%	20	5%	INU	INO Tria
	1	SCADA Master Statin			r r	io guidell	1162	1980	SCADA Master Station	10	10%	10	10%	n/a	n/a

Table F-2 from Kinetrics Report¹

	Ass	set Details	llse	ful Life Range	USoA	USoA Account Description	Cur	rent	Prop	osed	Outside Ra Max	nge of Min, TUL?
#	Category (Component Type	000	ia zire nange	Number	COOR Account Description	Years	Rate	Years	Rate	Below Min Range	Above Max Range
1	Office Equipment		5	15	1915	Office Furniture & Equipment	5	20%	5	20%	No	No
		Trucks & Buckets	5	15	1930	Transportation	12	8%	12	8%	No	No
2	Vehicles	Trailers	5	20	1930	Transportation	10	10%	10	10%	No	No
		Vans	5	10	1930	Transportation	8	13%	8	13%	No	No
3		Buildings & Fixtures - Civil	50	75	1908	Buildings & Fixtures	65	2%	65	2%	No	No
		Buildings & Fixtures - Roof	r	io guidelines	1908	Buildings & Fixtures	25	4%	25	4%	n/a	n/a
	1	Buildings & Fixtures - Parking	r	no guidelines	1908	Buildings & Fixtures	30	3%	30	3%	n/a	n/a
	Administrative Buildings	Buildings & Fixtures - Fences	r	no guidelines	1908	Buildings & Fixtures	60	2%	60	2%	n/a	n/a
	1	Buildings & Fixtures - Electronic	r	no guidelines	1908	Buildings & Fixtures	12	8%	12	8%	n/a	n/a
		Buildings & Fixtures - Electric	r	no guidelines	1908	Buildings & Fixtures	30	3%	30	3%	n/a	n/a
		Buildings & Fixtures Misc	r	no guidelines	1908	Buildings & Fixtures	15	7%	15	7%	n/a	n/a
4	Leasehold Improvements		Lei	ase dependent								
	Capital Contributions Paid		r	no guidelines	1609	Capital Contributions Paid	45	2%	45	2%	n/a	n/a
	Land Rights		r	no guidelines	1612	Land Rights	25	4%	25	4%	n/a	n/a
	Right of Use Land Asset		r	no guidelines	2005	Right of Use Land Asset	40	3%	40	3%	n/a	n/a
		Station Buildings	50	75	1808	Buildings - Substations	75	1%	75	1%	No	No
5	Station Buildings	Parking	25	30								
5	Station Buildings	Fence	25	60								
		Roof	20	30	1808	Buildings - Substations	30	3%	30	3%	No	No
		Hardware	3	5	1920	Computer Equipment - Hardware	3	33%	3	33%	No	No
6	Computer Equipment	Software	2	5	1611	Computer Equipment - Software	3	33%	3	33%	No	No
		Software	2	5	1611	Computer Equipment - Software	5	20%	5	20%	No	No
		Power Operated	5	10	1950	Power Operated Equipment	8	13%	8	13%	No	No
		Stores	5	10	1935	Stores Equipment	8	13%	8	13%	No	No
7	Equipment	Tools, Shop, Garage Equipment	5	10	1940	Tools, Shop & Garage Equipment	8	13%	8	13%	No	No
		Measurement & Testing Equipment	5	10	1945	Measurement & Test Equipment	8	13%	8	13%	No	No
		Miscellaneous Equipment	r	no guidelines	1960	Miscellaneous Equipment	8	13%	8	13%	n/a	n/a
		Towers	60	70	1955	Communication Equipment	35	3%	35	3%	Yes	No
8	Communication	Wireless	2	10	1955	Communication Equipment	10	10%	10	10%	No	No
		Equipment	r	no guidelines	1955	Communication Equipment	8	13%	8	13%	n/a	n/a
9	Residential Energy Meters		25	35								
10	Industrial/Commercial Energy Me	iters	25	35	1860	Regular Meters	30	3%	30	3%	No	No
11	Wholesale Energy Meters		15	30	1610	Intangible Plant - Wholesale Meters	30	3%	30	3%	No	No
12	Current & Potential Transformer	(CT & PT)	35	50	1860	CT's and PT's	30	3%	30	3%	Yes	No
13	Smart Meters		5	15	1860	Smart Meters	15	7%	15	7%	No	No
14	Repeaters - Smart Metering		10	15								
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

Appendix 2-C Depreciation and Amortization Expense

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

	Scenario that applies			Applicable Years ar	nd Accounting St	andard												
Already re rate applic	based with depreciation policy changes in a prior ation and rebasing MIFRS for the first time.			This appendix must	be completed for 2	014 to the test yea	ar. The appendix for 201	t is to be complet	ed under Revised CG	AAP (after chan	ges in depreciation p	olicies). The apper	ndix for 2014 to the	e test year is to b	e completed under MIFI	RS (2014 if char	ges to MIFRS a	re material).
Already re	based under MIFRS in a prior rate application			This appendix must l	be completed und	er MIFRS for each	year for the earlier of: 1	all historical yea	s back to its last reba	sing; or 2) at lea	ist three years of hist	orical actuals, in a	ddition to Bridge Y	ear and Test Yea	ar forecasts.			
							Book Values				1	Service	Lives		D	epreciation I	Expense	1
Account	Description	Subsidiary	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated ⁷	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change ²	Less Fully Depreciated *	Net Amount of Assets Acquired After Policy Change to be Depreciated f = d = e	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ³ h	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change	Depreciation Rate on New Additions k = 1/i	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy m = f/i	Depreciation Expense on Current Year Additions ⁵	Total Current Year Depreciation Expense
1611	Computer Software	720	Computer Equip-Software	۰ ۱	¢ .	\$.	\$ 22,654,276	\$ 2 150 126	\$ 20,504,150	\$ 3 238 025		0.00%	5.00	20.00%	e	\$ 4 100 830	\$ 323,802	\$ 4 424 632
1611	Computer Software	721	Computer Equip-Software - 3 vr	e -	s -	s .	\$ 1 449 744	\$ 105 177	\$ 1 202 507	\$ 051 205		0.00%	3.00	20.00%		\$ 401.480	\$ 159.540	5 4.424.032
1612	Land Righter	410	Land Rights	\$ 00 E0E	<u> </u>	\$ 09.60E	\$ 1.440.744 \$ 100.519	\$ 105.177	\$ 1.203.00/ \$ 106.519	\$ 20,128	6 57	15 229/	3.00	4.00%	S	\$ 421,189	5 108,549	\$ 5/9./38
1805	Land	410	Land	3 30,000 ¢ 005,000	÷ -	\$ 30,000	\$ 100,010		\$ 100,010	\$ 30,130	0.57	10.2376	20.00	4.00%	\$ 15,014	3 4,201	\$ 603	\$ 15,676
1909	Lalio Rultingo	1800	Carlo SE Building Queen	\$ 305,690 \$ 200,055	<u> </u>	\$ 305,090	\$ 4.652	3 ·	\$ 4,652	\$ 226 126	50.02	2.00%	75.00	1.229/	5 6 6 776	5 .	S 4 574	5 7 442
1808	Buildings	340	SS Roof	\$ 200,000 \$ 00,722	÷ -	\$ 02,722	\$ 4,002	а. с	\$ 4,032	\$ 10,130	17.44	£ 729/	20.00	2 229/	\$ 5,775 \$ 5,775	a 02	5 1,374 E 343	6 F. F. F. M
1820	Distribution Station Equipment (50 b)/	341	Dists Ste Emuin	3 92.733 9 7 552 704	s -	\$ 7,552,704	\$ 1.167.102	s -	5 6 1 167 102	\$ 122/03	22.02	2.05%	30.00	3.33%	5 5.318 6 222 ETO	5 -	5 213	5 D.D31
1820	Distribution Station Equipment (50 kV	211	Battery Banke & Charger	\$ 70,592	\$ 502	\$ 70.090	\$ 1,107,155	а. с	\$ 1,107,193	\$ 130,107	5.90	16.00%	45.00	2.22/0	\$ 222,019	\$ 23,535	\$ 1,313	\$ 250,050
1820	Distribution Distance Equipment 400 kV	343	Diaitel Deleve	\$ 165.404	s 303	\$ 165.404	\$ 40.004 \$ 100.000	÷ .	\$ 100 E02	\$ 020	12.44	9.049/	20.00	5.00%	8 11.304 8 43.30E	8 0.40E	a 1.316	5 10.003 £ 33.7E4
1610	Intancible - wholesale meter	312	Intancible - wholegale mater	\$ 056 206	÷ -	\$ 056 206	\$ 100,002	а. с	\$ 100,002	\$ 535 ¢	22.44	0.0476	20.00	2 229/	\$ 13,305 £ 43,00£	8 9,420 8	e 23	\$ 22,754
1830	Dolar Toware & Eisturar	210	Poler and Enturer	\$ 15 042 699	÷ -	\$ 15 042 699	¢ 0.000.420	а. с	\$ 0.000 AD0	\$ 1 200 222	22.15	4.01/6	45.00	2.33%	\$ 43,096	6 400 597	6 43 337	\$ 43,096
1925	Ousthand Conductors & Devices	220	Old Primary Conductor	\$ 20.055.276	÷ .	\$ 20.055.276	\$ 11,412,920	e -	\$ 11,412,926	\$ 1.221.246	27.40	2.24/0	40.00	2.22/6	5 516,015	6 000 0E7	6 10.00/	\$ 700 504
1835	Quarband Conductors & Devices	221	Suitchar & Paclosare	\$ 5,330,270	÷ -	\$ 5 20,800,270	\$ 2,122,520	а. с	\$ 2,122,520	\$ 207,626	37.43	2.07%	45.00	2.00%	\$ 000,930 £ 460,750	\$ 17,440	\$ 12,312	\$ 755,504
1840	Underground Conduit	110	Vaulte & Macholae	\$ 10 304 001	÷ :	\$ 10 304 001	\$ 16 916 734	¢ .	\$ 16 916 734	\$4,680,080	49.23	2.03%	60.00	1.67%	\$ 103.733	\$ 281.946	\$ 39,001	\$ 714,929
1840	Underground Conduit	111	Vault & Manhole Poofe	¢ 000 E 41	¢ 60	\$ 000,400	\$ 1,000,0EE	é	\$ 1,009,055	\$ 222 510	19.10	E E29/	20.00	2.228/	¢ 40,000	£ 33,633	\$ 3,709	¢ 114,020
1840	Underground Conduit	112	Major Inspections - Vaults & Mapholes	\$	<u> </u>	\$	\$	s .	\$	\$.	10.10	0.00%	5.00	20.00%	\$	• .	s	s
1845	Underground Conductors & Devices	120	Direct Buried Cable	\$ 23 289 434	\$ 155.632	\$ 23 133 801	\$ 305.416	ŝ.	\$ 305.416	\$ 03	9.45	10.58%	25.00	4.00%	\$ 2 448 115	\$ 12217	\$ 2	\$ 2 460 334
1845	Underground Conductors & Devices	120	TRYI RE Cable - in duct	\$ 4 284 132	\$	\$ 4 284 132	\$ 19.028.147	š .	\$ 19,028,147	\$4 165 708	34.54	2 90%	40.00	2 50%	\$ 124.027	\$ 475 704	\$ 52.071	\$ 651 802
1845	Underground Conductors & Devices	131	SE6 & Vacuum Switchnear	\$ 1.084.252	č.	\$ 1,084,252	\$ 1,535,109	ŝ.	\$ 1,535,109	\$ 1 212 504	20.84	4 80%	30.00	3 33%	\$ 52.025	\$ 51170	\$ 20,210	\$ 123,405
1845	Underground Conductors & Devices	132	PILC Primary Cable	\$ 1,752,102	š -	\$ 1752102	\$ 772 738	s -	\$ 772 738	\$ 535785	17.54	5 70%	30.00	3.33%	\$ 99.873	\$ 25,758	\$ 8,930	\$ 134,561
1845	Underground Conductors & Devices	133	Air Insulated Switchnear	\$ 185,260	\$ 635	\$ 184.625	\$ 8,866	ŝ.	\$ 8,866	\$ 2	6.66	15.02%	25.00	4.00%	\$ 27.726	\$ 255	\$ 0	\$ 28.081
1850	Line Transformers	150	Pad Mount Transformers	\$ 20,696,294	\$ 1.831	\$ 20 694 464	\$ 15 770 659	s -	\$ 15 770 659	\$ 3,809,302	22.03	4 54%	35.00	2.86%	\$ 939.330	\$ 450,590	\$ 54.419	\$ 1444 339
1850	Line Transformers	151	Network Transformers	\$ 3,877,500	\$ 305	\$ 3,877,105	\$ 521.052	ŝ.	\$ 521.052	\$ 689,860	22.50	4.04%	35.00	2.86%	\$ 172 101	\$ 14 887	\$ 9,855	\$ 196.934
1850	Line Transformers	220	Querbead Transformers	¢ 0,007,000	¢ 015	\$ 0,901,665	\$ 7,520,927	é	\$ 7,520,927	\$ 077,440	21.72	4.44%	25.00	2.00%	¢ 454.470	6 01E 404	\$ 43,064	¢ 100,004
1855	Services (Overhead & Underground)	160	LIG Secondary Services	\$ 5,291,095	\$ 315	\$ 5 201 005	\$ 7 209 710	¢ .	\$ 7 209 710	\$ 1 0/3 000	20.38	4.05%	30.00	3 33%	\$ 259,620	\$ 240,324	\$ 12,004	\$ 532,363
1855	Services (Overhead & Underground)	240	OH Secondary Services	\$ 5,469,572	ŝ .	\$ 5,469,572	\$ 5 595 535	ŝ .	\$ 5,505,535	\$ 508.413	46.59	2 15%	60.00	1.67%	\$ 117 394	\$ 93,259	\$ 4.997	\$ 215.640
1860	Meters	600	Regular Meters	\$ 1466.393	\$ 2.667	\$ 1463727	\$ 2.382	\$ -	\$ 2,382	\$ 55	18.12	5.52%	30.00	3.33%	\$ 80,799	\$ 53.239	\$ 4.20/	\$ 80,879
1860	Meters (Smart Meters)	601	Smart Meters	\$ 9 309 897	\$ 2,007	\$ 9 309 897	\$ 4 285 566	ė .	\$ 4 285 566	\$ 1 804 990	8.18	12 23%	15.00	6.67%	\$ 1 138 206	\$ 285 704	\$ 60.166	\$ 1 484 077
1860	Meters (Smart Meters)	602	CTs and PTs	\$ 1.034.152	\$ 354	\$ 1.033.798	\$ 1,096,103	s -	\$ 1,096,103	\$ 226 528	14.66	6.82%	30.00	3.33%	\$ 70.540	\$ 36,537	\$ 3,775	\$ 110,852
1908	Buildings & Fixtures	350	Buildings - Civil	\$ 3,950,215	\$ -	\$ 3,950,215	\$ 808 619	š -	\$ 808.619	\$ 241 585	34.68	2.88%	65.00	1.54%	\$ 113,891	\$ 12,440	\$ 1,858	\$ 128,190
1908	Buildings & Fixtures	351	Buildings - Boof	\$ 783 921	s -	\$ 783,921	\$ -	s -	\$ -	\$ -	17.62	5.67%	25.00	4 00%	\$ 44.486	\$	\$.	\$ 44,486
1008	Buildings & Eistung	262	Buildings Darking	¢ 11,612	é	£ 44.040	£ 4.070.440	*	£ 4.070.440	A 007.000	45.40	0.400/	20.00	0.000/				A 10.000

1908	Buildings & Fixtures	353	Buildings - Fences	\$ 3.310	s -	\$ 3.310	\$ -	\$ - 3	· ·	s -	7.00	14.29%	60.00	1.67%	\$ 473	s -	s -	\$ 473
1908	Buildings & Fixtures	354	Electronic/Mechanical Systems	\$ 1,130,182	\$ -	\$ 1,130,182	\$ 953,446	\$ - 3	\$ 953,446	\$ 22,149	4.45	22.49%	12.00	8.33%	\$ 254,160	\$ 79,454	\$ 923	\$ 334,537
1908	Buildings & Fixtures	355	Electric / Mechanical Systems	\$ 1.736.088	\$ 25,476	\$ 1.710.613	\$ 1.993.686	\$ - 3	1.993.686	\$ 255.547	13.75	7.27%	30.00	3.33%	\$ 124,385	\$ 66.456	\$ 4.259	\$ 195,100
1908	Buildings & Fixtures	356	Buildings - Improvements	s -	\$ -	\$ -	\$ 244,189	\$ - 3	\$ 244,189	\$ 25,800		0.00%	15.00	6.67%	s -	\$ 16,279	\$ 860	\$ 17,139
1915	Office Furniture & Equipment	700	Office Furn & Equip	s -	\$ -	s -	\$ 651.484	\$ 43.986	\$ 607.498	\$ 115.730		0.00%	5.00	20.00%	s -	\$ 121.500	\$ 11.573	\$ 133.073
1920	Computer Equipment - Hardware	710	Computer Equip-Hardware	\$ -	\$ -	\$ -	\$ 1,735,368	\$ 148,146	1,587,222	\$ 230,674		0.00%	3.00	33.33%	s -	\$ 529,074	\$ 38,446	\$ 567,520
1930	Transportation Equipment	730	Transportation-Cars, Vans	\$ 159.063	\$ 22.961	\$ 136.102	\$ 1.653.892	\$ - 3	1.653.892	\$ 285.958	1.54	64.73%	8.00	12.50%	\$ 88.098	\$ 206.737	\$ 17.872	\$ 312.706
1930	Transportation Equipment	740	Transportation-Large Vehicles	\$ 1.119.692	\$ -	\$ 1.119.692	\$ 3.979.243	\$ - 3	\$ 3.979.243	\$ 320.111	5.05	19.80%	12.00	8.33%	\$ 221.721	\$ 331,604	\$ 13.338	\$ 566.662
1930	Transportation Equipment	750	Trailers	\$ 41,403	\$ -	\$ 41,403	\$ 216,087	\$ - 3	\$ 216,087	\$ 11,331	3.15	31.78%	10.00	10.00%	\$ 13,157	\$ 21,609	\$ 567	\$ 35,332
1935	Stores Equipment	760	Stores Equipment	\$ 188	\$ 188	\$	\$ 144.685	\$ - 3	\$ 144,685	\$ 115,467		0.00%	8.00	12.50%	s .	\$ 18.086	\$ 7.217	\$ 25.302
1940	Tools, Shop & Garage Equipment	770	Tools,Shop & Garage Equi	\$ 89,031	\$ 8,177	\$ 80,854	\$ 530,268	\$ - 3	530,268	\$ 137,630	1.82	54.94%	8.00	12.50%	\$ 44,422	\$ 66,283	\$ 8,602	\$ 119,308
1945	Measurement & Testing Equipment	780	Measurement & Test Equip	s -	\$ -	s -	\$ 783.926	\$ - 3	\$ 783.926	\$ 180.181		0.00%	8.00	12.50%	s -	\$ 97.991	\$ 11.261	\$ 109.252
1950	Power Operated Equipment	790	Power Operated Equipment	\$ 147,420	\$ 4,259	\$ 143,161	\$ 324,506	\$ - 3	\$ 324,506	\$ 249,328	1.94	51.49%	8.00	12.50%	\$ 73,715	\$ 40,563	\$ 15,583	\$ 129,861
1955	Communications Equipment	330	Communication Towers	\$ 413.747	\$ -	\$ 413.747	\$ 186.146	\$ - 3	\$ 186.146	\$ -	27.92	3.58%	35.00	2.86%	\$ 14.821	\$ 5.318	s -	\$ 20.139
1955	Communications Equipment	331	Communication -wireless	\$ 1,494,940	\$ -	\$ 1,494,940	\$ 324,717	\$ - 3	\$ 324,717	\$1,011,008	7.92	12.63%	10.00	10.00%	\$ 188,770	\$ 32,472	\$ 50,550	\$ 271,792
1955	Communications Equipment	332	Communication -equipment	s -	\$ -	\$ -	\$ 179,038	\$ - 3	179,038	\$ -		0.00%	8.00	12.50%	s -	\$ 22,380	s -	\$ 22,380
1960	Miscellaneous Equipment	795	Miscellaneous Equipment	s -	\$ -	\$	\$ 4.039	\$ - 3	\$ 4.039	\$ -		0.00%	8.00	12.50%	s .	\$ 505	s -	\$ 505
1980	System Supervisor Equipment	320	Scada RTU's	\$ 634,612	\$ 361	\$ 634,251	\$ 2,149,840	\$ - 3	2,149,840	\$ 623,589	11.68	8.56%	20.00	5.00%	\$ 54,287	\$ 107,492	\$ 15,590	\$ 177,369
1980	System Supervisor Equipment	321	Scada Master Station	\$ 98,980	\$ -	\$ 98.980	\$ 208.874	\$ - 3	\$ 208.874	\$ 116.649	1.95	51.39%	10.00	10.00%	\$ 50.867	\$ 20.887	\$ 5.832	\$ 77.586
1995	Contributions & Grants	1995	Contribution & Grants Credit	-\$ 22,371,049	\$ -	-\$ 22,371,049	-\$ 6,199,669	\$	6,199,669	\$ -	30.04	3.33%	40.00	2.50%	-\$ 744,709	-\$ 154,992	s -	-\$ 899,701
2440	Deferred Revenue	1996	Deferred Revenue	s -	\$ -	s -	-\$ 8.972.720	\$	\$ 8.972.720	-\$ 5.205.870		0.00%	40.00	2.50%	s -	-\$ 224.318 ·	\$ 65.073	-\$ 289.391
2005	Property Under Finance Lease	2005	Property Under Finance Lease	ş -	\$ -	\$-	\$-	\$ - 3	· ·	\$-		0.00%	40.00	2.50%	\$.	\$ -	\$ -	\$ -
	Total			\$ 149.206.561	\$ 224,324	\$ 148,982,237	\$ 132,407,230	\$ 2.527.434	129.879.796	\$ 27.316.147					\$ 8,526,902	\$ 8,704,633	\$ 964.928	\$18,196,463

rate: Applicants are to complete this sependix to show the reasonability of the dispectation expense that is included in tab base via. Accumulated depreciation and the revenue requirement. Applicants must provide a breakdown of depreciation and anorization expense. These should be disclosed separately consistent with the Netes of historical Audited Financial State Applicants must provide a breakdown of depreciation and anorization expense. These should be disclosed separately consistent with the Netes of historical Audited Financial State Applicants must provide a breakdown of depreciation and anorization expense. These should be disclosed separately consistent with the Netes of historical Audited Financial State

This appends must be completed under MERS for each year for the earlier of: 1) al historical years back to ba later behavior, or 2) al least three years historical actuals, historica before years and Test Year forecasts. If this is the first applicant where the applicant is rehaving under MERS, contact QEB staff for further guidance on the appropriate depreciation schedules to complete (i.e. applicable years and accounting standard for each schedule).

This is the net book value of assets that existed as at the date of the utility's change in depreciation policies. This column is expected to be used until the assets that utility's change in depreciation policies are hily' depreciated. y a current of the experiment of the experiment of the current of the current of the current of the current of the experiment of the experiment of the experiment of the current of the current of the provided of the provided of the provided of the current of the provided of the provided of the current of the provided of the provided of the current of the provided of the current of the provided of the

A recalculation should be performed to determine the average remaining life of opening balance of assets (a.e. excluding correct year's additions) under the prior year's determined to determine the average remaining life of opening balance of assets (a.e. excluding correct year's additions) under the change in policies under COAPP. For example, Asset A had a useful life of 20 years under COAPP without the change in policies. On January 1 of the year of policy changes, Asset A was 3 years deprociated. As a result, Asset A areau's average remaining useful life of 20 years the same of policy changes. The amount is expected to be equal to the opening balance of assets (a.e. excluding correct year's additions) under COAPP. For example, Asset A had a useful life of 20 years under COAPP without the change in policies. Under COAPP, management re-assessed the asset useful life at average termaining useful life of the opening balance of Asset A is a determined to be 27 years (20 years tes 3 years additions) of the revised useful life of Asset A is now 30 years. Therefore, the average termaining useful life of the opening balance of Asset A is a determined to be 27 years (20 years tes 3 years additions) of the revised useful life of Asset A is now 30 years. Therefore, the average termaining useful life of the opening balance of Asset A is a determined to be 27 years (20 years tes 3 years additions) of the revised useful life of Asset A is now 30 years.

at January 1 of the year of policy changes. The useful life used year of policy changes. The useful life useful of the sequence with the CEB's regulatory accounting policies as set out in the Accounting Procedures Handbook for Electricity Distributions, effective Jan. 1, 2012 and also with the Report of the Board, Transition to International Financial Reporting Standards, EB-2008-0408, and the Kinectrics Report. CEB policy of the "half-year" due in the application with the CEB's regulatory accounting policies as set out in the Accounting Procedures Handbook for Electricity Distributions, effective Jan. 1, 2012 and also with the Report of the Board, Transition to International Financial Reporting Standards, EB-2008-0408, and the Kinectrics Report. The should include assets in column (being changes). This should include assets in column (being changes). This should include assets in column (being changes). The should include assets in column (being changes). The should include assets in column (being changes).

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Appendix 2-C Depreciation and Amortization Expense

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

Scenario that applies		Applicable Years and Accounting Standard
Already rebased with depreciation policy changes in a prior rate application and rebasing MIFRS for the first time.		This appendix must be completed for 2014 to the test year. The appendix for 2014 is to be completed under Revised CGAMP (after changes in depreciation policies). The appendix for 2014 to the test year is to be completed under MIFRS (2014 if changes to MIFRS are material).
Already rebased under MIFRS in a prior rate application		This appendix must be completed under MERS 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.

							BOOK Values					Service	Lives		D	epreciation E	xpense	
				Opening Net		Net Amount of	Opening Gross Book		Net Amount of		Average	Depreciation	Life of Assets		Depreciation	Depreciation	Depreciation	Total Current
				Book Value of	Less Fully	Existing Assets	Value of Assets	Less Fully	Assets Acquired	Current Vear	Remaining Life of	Pate Assets	Acquired After	Depreciation	Expense on Assets	Expense on	Expense on	Year
Account	Description	Subsidiary	Description	Existing Assets	Demonisted 7	Before Policy	Acquired After Policy	Demonstrate #	After Policy	Additions	Assets Existing	Annuired After	Policy Change	Rate on New	Existing Refere	Assets	Current Year	Demosistian
				as at Date of	Depreciated	Change to be	Channes 2	Depreciated	Change to be	Additions	Before Policy	Rolicy Change	4	Additions	Policy Change	Acquired	Additions 5	Expense
				Policy Change		Depreciated	change		Depreciated		Change ³	r oncy onlange			roney onunge	After Policy	Additions	expense
				a	b	c = a-b	d	c	t = d- e	g	h	i = 1/h	1	k = 1/j	l = c/h	m = t/j	n = g*0.5/j	o = l+m+n
1611	Computer Software	720	Computer Equip-Software	\$-	\$ -	ş -	\$ 20,689,296	\$ 766,156	\$ 19,923,140	\$3,720,935		0.00%	5.00	20.00%	\$.	\$ 3,984,628	\$ 372,094	\$ 4,356,721
1611	Computer Software	721	Computer Equip-Software - 3 yr	ş -	\$ -	\$-	\$ 1,794,260	\$ 71,750	\$ 1,722,510	\$ 151,841		0.00%	3.00	33.33%	\$.	\$ 574,170	\$ 25,307	\$ 599,477
1612	Land Rights	410	Land Rights	\$ 83.591	\$ -	\$ 83.591	\$ 136.654	\$.	\$ 136.654	\$ 80.905	5.57	17.96%	25.00	4.00%	\$ 15.014	\$ 5,466	\$ 1.618	\$ 22.098
1805	Land	1800	Land	\$ 385,690	\$ -	\$ 385,690	\$-	\$ -	\$.	\$ -		0.00%	-	0.00%	\$.	\$ -	\$ -	\$ -
1808	Buildings	340	SS Building Overall	\$ 283.089	\$ -	\$ 283.089	\$ 240.789	\$.	\$ 240,789	\$ 359	49.02	2.04%	75.00	1.33%	\$ 5,775	\$ 3.211	\$ 2	\$ 8,988
1808	Buildings	341	SS Roof	\$ 87,415	\$ -	\$ 87,415	\$ 12,783	\$ -	\$ 12,783	\$ 7,728	16.44	6.08%	30.00	3.33%	\$ 5,318	\$ 426	\$ 129	\$ 5,873
1820	Distribution Station Equipment <50 kV	310	Distr Stn Equip	\$ 7.330.121	\$ -	\$ 7.330.121	\$ 1.303.360	\$ -	\$ 1.303.360	\$ 78.186	32.93	3.04%	45.00	2.22%	\$ 222.579	\$ 28.964	\$ 869	\$ 252.412
1820	Distribution Station Equipment <50 kV	311	Battery Banks & Charges	\$ 58,678	\$ 1,023	\$ 57,656	\$ 89,506	\$ -	\$ 89,506	\$ 12,741	5.10	19.61%	15.00	6.67%	\$ 11,308	\$ 5,967	\$ 425	\$ 17,700
1820	Distribution Station Equipment <50 kV	312	Digital Relays	\$ 152.189	\$ -	\$ 152.189	\$ 189.442	\$ -	\$ 189.442	\$ 70	11.44	8.74%	20.00	5.00%	\$ 13.305	\$ 9.472	\$ 2	\$ 22.779
1610	Intangible - wholesale meter	313	Intangible - wholesale meter	\$ 913,110	\$ -	\$ 913,110	\$-	\$ -	\$.	\$ -	21.19	4.72%	30.00	3.33%	\$ 43,096	s -	ş .	\$ 43,096
1830	Poles, Towers & Fixtures	210	Poles, and Fixtures	\$ 15,425,873	\$ -	\$ 15,425,873	\$ 9,866,751	\$ -	\$ 9,866,751	\$1,725,693	29.85	3.35%	45.00	2.22%	\$ 516,815	\$ 219,261	\$ 19,174	\$ 755,250
1835	Overhead Conductors & Devices	220	OH Primary Conductor	\$ 20.396.340	\$ -	\$ 20.396.340	\$ 12.644.072	\$ -	\$ 12.644.072	\$ 2.153.908	36.49	2.74%	50.00	2.00%	\$ 558,935	\$ 252.881	\$ 21,539	\$ 833.356
1835	Overhead Conductors & Devices	221	Switches & Reclosers	\$ 5,175,309	\$ -	\$ 5,175,309	\$ 2,431,147	\$ -	\$ 2,431,147	\$ 558,664	31.60	3.16%	45.00	2.22%	\$ 163,759	\$ 54,025	\$ 6,207	\$ 223,992
1840	Underground Conduit	110	Vaults & Manholes	\$ 19.000.108	\$ -	\$ 19.000.108	\$ 21.596.814	\$ -	\$ 21.596.814	\$8.060.509	48.23	2.07%	60.00	1.67%	\$ 393.983	\$ 359.947	\$ 67.171	\$ 821.101
1840	Underground Conduit	111	Vault & Manhole Roofs	\$ 839,452	\$ 315	\$ 839,137	\$ 1,231,464	\$ -	\$ 1,231,464	\$ 202,379	17.11	5.84%	30.00	3.33%	\$ 49,030	\$ 41,049	\$ 3,373	\$ 93,452
1840	Underground Conduit	112	Major Inspections - Vaults &															
10.10	ense greend Gondon		Manholes	\$ -	\$ -	\$	\$	\$ -	\$ -	\$ -		0.00%	5.00	20.00%	ş .	s -	ş -	ş -
1845	Underground Conductors & Devices	120	Direct Buried Cable	\$ 20,841,318	\$ 154,224	\$ 20,687,094	\$ 305,509	ş -	\$ 305,509	\$ 5,862	9.02	11.08%	25.00	4.00%	\$ 2,292,483	\$ 12,220	\$ 117	\$ 2,304,821
1845	Underground Conductors & Devices	130	TRXLPE Cable - in duct	\$ 4.160.105	\$ -	\$ 4.160.105	\$ 23.193.854	\$.	\$ 23,193,854	\$ 5.192.756	33.54	2.98%	40.00	2.50%	\$ 124.027	\$ 579.846	\$ 64,909	\$ 768,782
1845	Underground Conductors & Devices	131	SF6 & Vacuum Switchgear	\$ 1,032,228	\$ -	\$ 1,032,228	\$ 2,747,703	\$ -	\$ 2,747,703	\$ 298,237	19.84	5.04%	30.00	3.33%	\$ 52,025	\$ 91,590	\$ 4,971	\$ 148,585
1845	Underground Conductors & Devices	132	PILC Primary Cable	\$ 1.652.229	\$ 3.462	\$ 1.648.768	\$ 1.308.523	\$ -	\$ 1.308.523	\$ 93.607	16.51	6.06%	30.00	3.33%	\$ 99.873	\$ 43.617	\$ 1.560	\$ 145.051
1845	Underground Conductors & Devices	133	Air Insulated Switchgear	\$ 157,534	\$ 3,319	\$ 154,215	\$ 8,867	\$ -	\$ 8,867	\$ 98	5.69	17.57%	25.00	4.00%	\$ 27,091	\$ 355	\$ 2	\$ 27,448
1850	Line Transformers	150	Pad Mount Transformers	\$ 19.756.964	\$ 4.280	\$ 19.752.685	\$ 19.574.248	\$ -	\$ 19.574.248	\$3.731.832	21.07	4.75%	35.00	2.86%	\$ 937.499	\$ 559.264	\$ 53.312	\$ 1.550.075
1850	Line Transformers	151	Network Transformers	\$ 3,705,309	\$ 713	\$ 3,704,595	\$ 1,210,911	\$ -	\$ 1,210,911	\$ 139,057	21.55	4.64%	35.00	2.86%	\$ 171,886	\$ 34,597	\$ 1,987	\$ 208,470
1850	Line Transformers	230	Overhead Transformers	\$ 9,436,182	\$ 2,140	\$ 9,434,042	\$ 8,517,276	\$ -	\$ 8,517,276	\$1,493,376	20.82	4.80%	35.00	2.86%	\$ 453,215	\$ 243,351	\$ 21,334	\$ 717,899
1855	Services (Overhead & Underground)	160	UG Secondary Services	\$ 5.031.465	<u>s</u> -	\$ 5.031.465	\$ 9.153.709	\$ -	\$ 9,153,709	\$4.409.703	19.38	5.16%	30.00	3.33%	\$ 259.630	\$ 305.124	\$ 73,495	\$ 638,249
1855	Services (Overhead & Underground)	240	OH Secondary Services	\$ 5,352,178	\$ -	\$ 5,352,178	\$ 6,193,553	\$ -	\$ 6,193,553	\$1,274,352	45.59	2.19%	60.00	1.67%	\$ 117,394	\$ 103,226	\$ 10,620	\$ 231,240
1860	Meters	600	Regular Meters	\$ 1.385.595	\$ 1.333	\$ 1.384.262	\$ 2.437	\$ -	\$ 2.437	s -	17.72	5.64%	30.00	3.33%	\$ 78,132	\$ 81	s .	\$ 78,213
1860	Meters (Smart Meters)	601	Smart Meters	\$ 8,171,690	\$ -	\$ 8,171,690	\$ 6,090,555	\$ -	\$ 6,090,555	\$1,170,334	7.18	13.93%	15.00	6.67%	\$ 1,138,206	\$ 406,037	\$ 39,011	\$ 1,583,255
1860	Meters (Smart Meters)	602	CTs and PTs	\$ 963.612	\$ 918	\$ 962.695	\$ 1.322.631	s -	\$ 1.322.631	\$ 98.960	13.72	7.29%	30.00	3.33%	\$ 70.186	\$ 44.088	\$ 1.649	\$ 115.923
1908	Buildings & Fixtures	350	Buildings - Civil	\$ 3,836,324	\$ -	\$ 3,836,324	\$ 1,050,204	\$ -	\$ 1,050,204	\$ 527,425	33.68	2.97%	65.00	1.54%	\$ 113,891	\$ 16,157	\$ 4,057	\$ 134,105
1908	Buildings & Fixtures	351	Buildings - Roof	\$ 739.436	\$ -	\$ 739.436	s -	s -	s -	s -	16.62	6.02%	25.00	4.00%	\$ 44.486	s -	s -	\$ 44.486
1908	Buildings & Fixtures	352	Buildings - Parking	\$ 10.859	\$ -	\$ 10.859	\$ 1.415.841	\$ -	\$ 1.415.841	\$ 334,513	14.42	6.94%	30.00	3.33%	\$ 753	\$ 47,195	\$ 5,575	\$ 53,523
1908	Buildings & Fixtures	353	Buildings - Fences	\$ 2,837	\$ -	\$ 2,837	\$ -	\$ -	\$ -	\$ -	6.00	16.67%	60.00	1.67%	\$ 473	s -	s -	\$ 473
1908	Buildings & Fixtures	354	Electronic/Mechanical Systems	\$ 876.023	\$ -	\$ 876.023	\$ 975.595	\$ -	\$ 975.595	\$ 38,455	3.45	29.01%	12.00	8.33%	\$ 254,160	\$ 81,300	\$ 1,602	\$ 337.062
1908	Buildings & Fixtures	355	Electric / Mechanical Systems	\$ 1,611,704	\$ 5,925	\$ 1,605,779	\$ 2,249,233	\$ -	\$ 2,249,233	\$ 335,189	16.23	6.16%	30.00	3.33%	\$ 98,909	\$ 74,974	\$ 5,586	\$ 179,470
1908	Buildings & Fixtures	356	Buildings - Improvements	s -	\$ -	s -	\$ 269.989	\$ -	\$ 269.989	\$ 34.868		0.00%	15.00	6.67%	s -	\$ 17.999	\$ 1.162	\$ 19.162
1915	Office Furniture & Equipment	700	Office Furn & Equip	\$ -	\$ -	\$ -	\$ 682,678	\$ 40,547	\$ 642,132	\$ 290,952		0.00%	5.00	20.00%	\$ -	\$ 128,426	\$ 29,095	\$ 157,522
1920	Computer Equipment - Hardware	710	Computer Equip-Hardware	s -	\$ -	s -	\$ 1.501.860	\$ 288.931	\$ 1.212.930	\$ 634.663		0.00%	3.00	33.33%	s -	\$ 404.310	\$ 105.777	\$ 510.087
1930	Transportation Equipment	730	Transportation-Cars, Vans	\$ 70,966	\$ 27,528	\$ 43,438	\$ 1,939,850	\$ -	\$ 1,939,850	\$ 207,434	0.78	127.88%	8.00	12.50%	\$ 55,549	\$ 242,481	\$ 12,965	\$ 310,995
1930	Transportation Equipment	740	Transportation-Large Vehicles	\$ 897.971	\$ -	\$ 897.971	\$ 4.299.354	\$ -	\$ 4.299.354	\$ 432.746	4.05	24.69%	12.00	8.33%	\$ 221.721	\$ 358.279	\$ 18.031	\$ 598.031
1930	Transportation Equipment	750	Trailers	\$ 28.246	\$ 646	\$ 27.600	\$ 227,419	\$ -	\$ 227,419	\$ 1.285	2.25	44,40%	10.00	10.00%	\$ 12.253	\$ 22.742	\$ 64	\$ 35.059
1935	Stores Equipment	760	Stores Equipment	s -	\$ -	\$ -	\$ 260,152	\$ -	\$ 260,152	\$ 28,813		0.00%	8.00	12.50%	s -	\$ 32,519	\$ 1,801	\$ 34,320
1940	Tools, Shop & Garage Equipment	770	Tools,Shop & Garage Equi	\$ 44,609	\$ 8.572	\$ 36.037	\$ 667,898	\$ -	\$ 667,898	\$ 62.787	1.14	87.66%	8.00	12.50%	\$ 31.588	\$ 83.487	\$ 3.924	\$ 118,999
1945	Measurement & Testing Equipment	780	Measurement & Test Equip	s -	\$ -	\$ -	\$ 964,106	\$ -	\$ 964,106	\$ 152,423		0.00%	8.00	12.50%	\$ -	\$ 120,513	\$ 9,526	\$ 130,040
1950	Power Operated Equipment	790	Power Operated Equipment	\$ 73,705	\$ 19.811	\$ 53.893	\$ 573.834	\$ -	\$ 573,834	\$ -	1.16	86.56%	8.00	12.50%	\$ 46.651	\$ 71,729	s -	\$ 118,381
1955	Communications Equipment	330	Communication Towers	\$ 398,926	\$ -	\$ 398,926	\$ 186,146	\$ -	\$ 186,146	\$ -	26.92	3.72%	35.00	2.86%	\$ 14,821	\$ 5,318	ş -	\$ 20,139
1955	Communications Equipment	331	Communication -wireless	\$ 1.306.170	\$ -	\$ 1.306.170	\$ 1.335.724	\$ -	\$ 1.335,724	\$ -	7.34	13.62%	10.00	10.00%	\$ 177,946	\$ 133,572	s -	\$ 311.518
1955	Communications Equipment	332	Communication -equipment	s -	\$ -	\$ -	\$ 179,038	\$ -	\$ 179,038	\$ 2,265		0.00%	8.00	12.50%	\$ -	\$ 22,380	\$ 142	\$ 22,521
1960	Miscellaneous Equipment	795	Miscellaneous Equipment	s -	\$ -	\$ -	\$ 4.039	\$ -	\$ 4.039	s -		0.00%	8.00	12.50%	s -	\$ 505	s -	\$ 505
1980	System Supervisor Equipment	320	Scada RTU's	\$ 580,325	\$ 900	\$ 579,425	\$ 2,773,429	\$ -	\$ 2,773,429	\$ 357,652	10 74	9,31%	20.00	5.00%	\$ 53.926	\$ 138,671	\$ 8,941	\$ 201,539
1980	System Supervisor Equipment	321	Scada Master Station	\$ 48,113	\$ 23.023	\$ 25.090	\$ 325.523	\$ -	\$ 325.523	\$ 89.387	0.68	148.05%	10.00	10.00%	\$ 37,144	\$ 32,552	\$ 4,469	\$ 74,166
1995	Contributions & Grants	1995	Contribution & Grants Credit	-\$ 21.626.340	\$ -	-\$ 21 626 340	-\$ 6 199 669	\$ -	\$ 6 199 669	\$ -	29.04	3 44%	40.00	2 50%	-\$ 744 709	-\$ 154.992	\$.	-\$ 899 701
2440	Deferred Revenue	1996	Deferred Revenue	S -	\$ -	\$ -	-\$ 14,178,591	\$ -	\$ 14,178,591	-\$ 4,795,268	40.01	0.00%	40.00	2.50%	\$.	-\$ 354,465	-\$ 59.941	-\$ 414,406
2005	Property Under Finance Lease	2005	Property Under Finance Lease	s -	\$ -	\$ -	\$	\$	\$ -	\$ 2 318 969		0.00%	40.00	2.50%	\$.	\$ -	\$ 28.987	\$ 28.987
-	topolity and a constant betall	2000	reparty enters a manual course	ž	*	-	*	*	*	+=101000		0.0070	40.00	2.0070			· 10,007	+ 10,007

Result: Application are to complete this approved to show the measurability of the dependition exponse that is included in the base of a base of a base of the measurability of the dependition exponse that the base of the b

This appendix must be completed under MERS for each year for the earlier of: 1) all hatching same back to as later metaning; or 2) all and three years and hardinal actuals, in addien to Bridge Year and Test Year forecasts. If this is the first applicant is rebasing under MERS, contact OEB staff for further guidance on the appropriate depreciation schedules to complete (i.e. applicable years and accounting standard for each schedule).

interest
1 This is the not book value of assets that wilded as a 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. If is amount will not change in years subsequent to the date of the utility's change in depreciation policies. This column is expected to be used until the assets that utility's change in depreciation policies are fully depreciated.

A resolución shudd be performed to determine the average remaining life of opening balance of assets (i.e. excluding current year's additional) under the change in policies under CGAAP. For example, Asset A had a usubil life d' 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 lise of Yuan; (2) years less 3 years demonstrated to be termine the average remaining usual life of xogening balance of Asset A is a durative of the year of policy changes. Asset A was 3 years depreciated, Asset A lise of Yuan; (2) years less 3 years demonstrated to be average remaining usual life of xogening balance of Asset A is or a Soyam. Therefore, the average remaining usual life of the year of policy changes. Asset A was 3 years depreciated, As a result, Asset A is a durative of the year of policy changes. Asset A was 3 years depreciated, and a usual life ad a usual life ad a usual; the device of a balance of the year of policy changes. Asset A is a durative of the year of policy changes. Asset A was 3 years depreciated to be 27 years (2) years lines 3 years demonstrated in the externing black device of the year of policy changes. Asset A was 3 years depreciated to be 27 years (2) years lines 3 years demonstrated in the externing black device for the device of the policy durateges as a set of the policy changes. Asset A was 3 years depreciated policy many 1 of the year of policy changes. Asset A was 3 years depreciated policy many 1 of the year of policy changes. Asset A was 3 years depreciated policy many 1 of the year of policy changes. Asset A was 3 years depreciated policy many 1 of the year of policy changes. Asset A was 3 years depreciated policy many 1 of the year of policy changes. Asset A was 3 years depreciated policy many 1 of the year of policy changes. Asset A was 3 years depreciated policy many 1 of the year of policy changes. Asset A was 3 years depreciated policy many 1 of the policy durateges as a the date of deprec

Appendix 2-C Depreciation and Amortization Expense

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

	Scenario that applies			Applicable Years a	nd Accounting S	tandard												
Already re rate applic	based with depreciation policy changes in a prior ation and rebasing MIFRS for the first time.			This appendix must	be completed for	2014 to the test ye	ar. The appendix for 201	4 is to be comple	ted under Revised CC	GAAP (after chan	ges in depreciation p	olicies). The apper	ndix for 2014 to the	e test year is to b	e completed under MIF	RS (2014 if chan	ges to MIFRS a	are material).
Already re	dry metased under MERS in a prior rate application This appendix must be completed under MERS for each year for the earlier df: 1) all historical years back to its last these years of historical actuals, in addition to Bidge Year and Test Year forecasts.																	
							Deels Values								-			
	Operation Subdiary Subdiary Description Description											Service	Lives		D	epreciation E		
Account	Description	Subsidiary	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated ⁷	Net Amount of Existing Assets Before Policy Change to be Depreciated	Book Values Opening Gross Book Value of Assets Acquired After Policy Change ²	Less Fully Depreciated ⁸	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ³	Service Depreciation Rate Assets Acquired After Policy Change	Lives Life of Assets Acquired After Policy Change 4	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	epreciation E Depreciation Expense on Assets Acquired After Policy	Expense Depreciation Expense on Current Year Additions ⁵	Total Current Year Depreciation Expense
Account	Description	Subsidiary	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change a	Less Fully Depreciated ⁷ b	Net Amount of Existing Assets Before Policy Change to be Depreciated c = a-b	Book Values Opening Gross Book Value of Assets Acquired After Policy Change ² d	Less Fully Depreciated ^a	Net Amount of Assets Acquired After Policy Change to be Depreciated f = d- e	Current Year Additions 9	Average Remaining Life of Assets Existing Before Policy Change ³ h	Service Depreciation Rate Assets Acquired After Policy Change i = 1/h	Lives Life of Assets Acquired After Policy Change	Depreciation Rate on New Additions k = 1/j	Depreciation Expense on Assets Existing Before Policy Change	epreciation E Depreciation Expense on Assets Acquired After Policy m = t/j	Expense Depreciation Expense on Current Year Additions ⁵ n = g*0.5/j	Total Current Year Depreciation Expense o = I+m+n
Account 1611	Description Computer Software	Subsidiary 720	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change a \$	Less Fully Depreciated ⁷	Net Amount of Existing Assets Before Policy Change to be Depreciated c = a-b \$	Book Values Opening Gross Book Value of Assets Acquired After Policy Change ² d \$ 19.814.856	Less Fully Depreciated ⁸ e \$ 1.232.219	Net Amount of Assets Acquired After Policy Change to be Depreciated f = d - e \$ 18.582.637	Current Year Additions 9 \$ 6.094.119	Average Remaining Life of Assets Existing Before Policy Change ³ h	Service Depreciation Rate Assets Acquired After Policy Change i = 1/h 0.00%	Lives Life of Assets Acquired After Policy Change 4 j 5.00	Depreciation Rate on New Additions k = 1/j 20.00%	Depreciation Expense on Assets Existing Before Policy Change	epreciation E Depreciation Expense on Assets Acquired After Policy m = t/j \$ 3.716.527	Expense Depreciation Expense on Current Year Additions ⁵ n = g*0.5/j \$ 609.412	Total Current Year Depreciation Expense o = 1+m+n \$ 4.325.939

1612	Land Rights	410	Land Rights	\$ 68.5	576 \$	\$ -	\$ 68.576	\$ 217.559	\$ -	\$ 217.559	\$ 32.129	4.57	21.89%	25.00	4.00%	\$ 15.014	\$ 8,702	\$ 643	\$ 24.35
1805	Land	1800	Land	\$ 385,6	590 \$	\$-	\$ 385,690	\$-	\$ -	\$-	\$ -		0.00%	-	0.00%	s -	s -	s -	s -
1808	Buildings	340	SS Building Overall	\$ 277.3	314 \$	ŝ -	\$ 277.314	\$ 241,148	s -	\$ 241,148	s -	48.02	2.08%	75.00	1.33%	\$ 5,775	\$ 3.215	s -	\$ 8,99
1808	Buildings	341	SS Roof	\$ 82,0	097 \$	\$-	\$ 82,097	\$ 20,511	\$ -	\$ 20,511	\$ -	15.44	6.48%	30.00	3.33%	\$ 5,318	\$ 684	s -	\$ 6,00
1820	Distribution Station Equipment <50 kV	310	Distr Stn Equip	\$ 7,107.5	542 \$	ŝ -	\$ 7.107.542	\$ 1.381.546	s -	\$ 1.381.546	\$ 59,858	32.03	3.12%	45.00	2.22%	\$ 221,920	\$ 30,701	\$ 665	\$ 253.28
1820	Distribution Station Equipment <50 kV	311	Battery Banks & Charges	\$ 47.3	370 \$	\$ -	\$ 47.370	\$ 102.247	s -	\$ 102.247	\$ 15.284	4.61	21.71%	15.00	6.67%	\$ 10.286	\$ 6.816	\$ 509	\$ 17.61
1820	Distribution Station Equipment <50 kV	312	Digital Relays	\$ 138.8	384 \$	ŝ -	\$ 138.884	\$ 189.512	s -	\$ 189.512	\$ 190.351	10.44	9.58%	20.00	5.00%	\$ 13.305	\$ 9,476	\$ 4,759	\$ 27.53
1610	Intangible - wholesale meter	313	Intangible - wholesale meter	\$ 870.0	014 5	s -	\$ 870.014	s -	\$ -	s -	\$ -	20.19	4 95%	30.00	3.33%	\$ 43,096	s -	s .	\$ 43.09
1830	Poles, Towers & Fixtures	210	Poles, and Fixtures	\$ 14,909.0	158 \$	ŝ -	\$ 14,909,058	\$ 11.592.443	s -	\$ 11,592,443	\$ 1,797,747	28.85	3.47%	45.00	2.22%	\$ 516.815	\$ 257,610	\$ 19.975	\$ 794,40
1835	Overhead Conductors & Devices	220	OH Primary Conductor	\$ 19.837.4	105 \$	ŝ -	\$ 19.837,405	\$ 14,797,981	\$ -	\$ 14,797,981	\$2,269,384	35.49	2.82%	50.00	2.00%	\$ 558,935	\$ 295,960	\$ 22,694	\$ 877.58
1835	Overhead Conductors & Devices	221	Switches & Reclosers	\$ 5.011.5	550 \$	ŝ -	\$ 5.011.550	\$ 2.989.811	s -	\$ 2.989.811	\$ 943,786	30.60	3.27%	45.00	2.22%	\$ 163,759	\$ 66,440	\$ 10.487	\$ 240.68
1840	Underground Conduit	110	Vaults & Manholes	\$ 18,606,1	125 \$	ŝ -	\$ 18,606,125	\$ 29.657.323	\$ -	\$ 29.657.323	\$ 9.059.462	47.23	2.12%	60.00	1.67%	\$ 393,983	\$ 494,289	\$ 75,496	\$ 963,76
1840	Underground Conduit	111	Vault & Manhole Roofs	\$ 790.4	121 \$	\$ 543	\$ 789.878	\$ 1,433,844	s -	\$ 1.433.844	\$ 488,182	16.21	6.17%	30.00	3.33%	\$ 48,716	\$ 47,795	\$ 8,136	\$ 104.64
49.40			Major Inspections - Vaults &																
1040	Underground Conduit	112	Manholes	S .	- 5	s -	\$ -	s .	s -	s .	s -		0.00%	5.00	20.00%	s .	s -	s .	s .
1845	Underground Conductors & Devices	120	Direct Buried Cable	\$ 18,548,8	335 \$	\$ 128,803	\$ 18,420,032	\$ 311,371	\$ -	\$ 311,371	\$ 173	8.61	11.61%	25.00	4.00%	\$ 2,138,259	\$ 12,455	\$ 3	\$ 2,150,71
1845	Underground Conductors & Devices	130	TRXLPE Cable - in duct	\$ 4.036.0	079 \$	\$ -	\$ 4.036.079	\$ 28.386.611	\$ -	\$ 28.386.611	\$ 5.184.660	32.54	3.07%	40.00	2.50%	\$ 124.027	\$ 709.665	\$ 64,808	\$ 898.50
1845	Underground Conductors & Devices	131	SF6 & Vacuum Switchgear	\$ 980,2	203 \$	\$-	\$ 980,203	\$ 3,045,941	\$ -	\$ 3,045,941	\$ 572,137	18.84	5.31%	30.00	3.33%	\$ 52,025	\$ 101,531	\$ 9,536	\$ 163,09
1845	Underground Conductors & Devices	132	PILC Primary Cable	\$ 1.552.3	356 \$	\$ 767	\$ 1.551.590	\$ 1.402.130	s -	\$ 1.402.130	\$ 120.940	16.09	6.21%	30.00	3.33%	\$ 96.411	\$ 46.738	\$ 2.016	\$ 145.16
1845	Underground Conductors & Devices	133	Air Insulated Switchgear	\$ 130,4	143 \$	\$ 2,075	\$ 128,367	\$ 8,965	\$ -	\$ 8,965	\$ 23,001	5.40	18.52%	25.00	4.00%	\$ 23,772	\$ 359	\$ 460	\$ 24,59
1850	Line Transformers	150	Pad Mount Transformers	\$ 18.819.4	165 \$	\$ 6.176	\$ 18.813.290	\$ 23.306.079	s -	\$ 23.306.079	\$ 1.803.949	20.16	4.96%	35.00	2.86%	\$ 933.219	\$ 665.888	\$ 25.771	\$ 1.624.87
1850	Line Transformers	151	Network Transformers	\$ 3,533,4	122 \$	\$ 1,029	\$ 3,532,393	\$ 1,349,968	\$ -	\$ 1,349,968	\$ 764,597	20.64	4.85%	35.00	2.86%	\$ 171,173	\$ 38,571	\$ 10,923	\$ 220,66
1850	Line Transformers	230	Overhead Transformers	\$ 8,982,9	967 \$	\$ 3,088	\$ 8,979,879	\$ 10,010,651	\$ -	\$ 10,010,651	\$1,171,598	19.91	5.02%	35.00	2.86%	\$ 451,075	\$ 286,019	\$ 16,737	\$ 753,83
1855	Services (Overhead & Underground)	160	UG Secondary Services	\$ 4.771.8	335 \$	s -	\$ 4.771.835	\$ 13.563.412	s -	\$ 13.563.412	\$ 4.484.696	18.38	5.44%	30.00	3.33%	\$ 259.630	\$ 452,114	\$ 74,745	\$ 786.48
1855	Services (Overhead & Underground)	240	OH Secondary Services	\$ 5,234,7	783 \$	\$-	\$ 5,234,783	\$ 7,467,905	\$ -	\$ 7,467,905	\$ 895,053	44.59	2.24%	60.00	1.67%	\$ 117,394	\$ 124,465	\$ 7,459	\$ 249,31
1860	Meters	600	Regular Meters	\$ 1.307.4	163 \$	\$ 1.226	\$ 1.306.236	\$ 2.437	\$ -	\$ 2.437	\$ -	17.01	5.88%	30.00	3.33%	\$ 76,799	\$ 81	s -	\$ 76.88
1860	Meters (Smart Meters)	601	Smart Meters	\$ 7,033,4	184 \$	\$-	\$ 7,033,484	\$ 7,180,905	\$ -	\$ 7,180,905	\$1,454,385	6.18	16.18%	15.00	6.67%	\$ 1,138,206	\$ 478,727	\$ 48,480	\$ 1,665,41
1860	Meters (Smart Meters)	602	CTs and PTs	\$ 893.4	126 \$	\$ 1.454	\$ 891.972	\$ 1.421.591	s -	\$ 1.421.591	\$ 150.551	12.88	7.77%	30.00	3.33%	\$ 69.268	\$ 47.386	\$ 2.509	\$ 119.16
1908	Buildings & Fixtures	350	Buildings - Civil	\$ 3,722,4	133 \$	\$-	\$ 3,722,433	\$ 1,577,629	\$ -	\$ 1,577,629	\$ 606,015	32.68	3.06%	65.00	1.54%	\$ 113,891	\$ 24,271	\$ 4,662	\$ 142,82
1908	Buildings & Fixtures	351	Buildings - Roof	\$ 694.9	950 \$	s -	\$ 694.950	s -	s -	s .	s -	15.62	6.40%	25.00	4.00%	\$ 44.486	s -	s -	\$ 44.48
1908	Buildings & Fixtures	352	Buildings - Parking	\$ 10,1	105 \$	\$-	\$ 10,105	\$ 1,750,354	\$ -	\$ 1,750,354	\$ 252,596	13.42	7.45%	30.00	3.33%	\$ 753	\$ 58,345	\$ 4,210	\$ 63,30
1908	Buildings & Fixtures	353	Buildings - Fences	\$ 2,3	365 \$	\$-	\$ 2,365	\$-	\$ -	\$-	\$ -	5.00	20.00%	60.00	1.67%	\$ 473	s -	s -	\$ 47
1908	Buildings & Fixtures	354	Electronic/Mechanical Systems	\$ 621.8	363 \$	\$ -	\$ 621.863	\$ 1.014.050	\$ -	\$ 1.014.050	\$ 65.995	2.45	40.87%	12.00	8.33%	\$ 254,160	\$ 84,504	\$ 2,750	\$ 341.41
1908	Buildings & Fixtures	355	Electric / Mechanical Systems	\$ 1,512,7	795 \$	\$-	\$ 1,512,795	\$ 2,584,422	\$ -	\$ 2,584,422	\$ 696,491	16.27	6.15%	30.00	3.33%	\$ 92,984	\$ 86,147	\$ 11,608	\$ 190,74
1908	Buildings & Fixtures	356	Buildings - Improvements	\$ ·	-	s -	\$ -	\$ 304.857	\$ -	\$ 304.857	\$ 137.516		0.00%	15.00	6.67%	s -	\$ 20.324	\$ 4.584	\$ 24.90
1915	Office Furniture & Equipment	700	Office Furn & Equip	\$	-	\$-	\$ -	\$ 872,335	\$ 47,093	\$ 825,242	\$ 356,108		0.00%	5.00	20.00%	s -	\$ 165,048	\$ 35,611	\$ 200,65
1920	Computer Equipment - Hardware	710	Computer Equip-Hardware	S -	- 5	s -	\$ -	\$ 1.505.207	\$ 323.593	\$ 1.181.615	\$ 335.302		0.00%	3.00	33.33%	s -	\$ 393.872	\$ 55.884	\$ 449.75
1930	Transportation Equipment	730	Transportation-Cars, Vans	\$ 9,7	749 \$	\$ 9,749	\$ -	\$ 2,147,283	\$ -	\$ 2,147,283	\$ 123,514	-	0.00%	8.00	12.50%		\$ 268,410	\$ 7,720	\$ 276,13
1930	Transportation Equipment	740	Transportation-Large Vehicles	\$ 676.2	251 \$	s -	\$ 676.251	\$ 4.732.100	s -	\$ 4.732.100	\$ 689.621	3.06	32.71%	12.00	8.33%	\$ 221.169	\$ 394.342	\$ 28.734	\$ 644.24
1930	Transportation Equipment	750	Trailers	\$ 15.9	993 \$	\$ 6.893	\$ 9,100	\$ 228,704	\$ -	\$ 228,704	\$ 5.892	0.83	120.67%	10.00	10.00%	\$ 10.981	\$ 22.870	\$ 295	\$ 34.14
1935	Stores Equipment	760	Stores Equipment	\$	- 4	\$-	\$ -	\$ 288,965	\$ -	\$ 288,965	\$ 13,800		0.00%	8.00	12.50%	s -	\$ 36,121	\$ 863	\$ 36,98
1940	Tools, Shop & Garage Equipment	770	Tools,Shop & Garage Equi	\$ 13.0	021 \$	\$ 13.021	\$ -	\$ 730.684	\$ -	\$ 730,684	\$ 100.225		0.00%	8.00	12.50%	s .	\$ 91,336	\$ 6.264	\$ 97.60
1945	Measurement & Testing Equipment	780	Measurement & Test Equip	\$	- 4	\$-	\$ -	\$ 1,116,529	\$ -	\$ 1,116,529	\$ 198,020		0.00%	8.00	12.50%	s -	\$ 139,566	\$ 12,376	\$ 151,94
1950	Power Operated Equipment	790	Power Operated Equipment	\$ 20.7	753 \$	\$ 20.753	\$ -	\$ 573.834	s -	\$ 573.834	\$ 299.322	-	0.00%	8.00	12.50%	s -	\$ 71.729	\$ 18,708	\$ 90.43
1955	Communications Equipment	330	Communication Towers	\$ 384,1	106 \$	\$-	\$ 384,106	\$ 186,146	\$ -	\$ 186,146	\$ -	25.92	3.86%	35.00	2.86%	\$ 14,821	\$ 5,318	\$ -	\$ 20,13
1955	Communications Equipment	331	Communication -wireless	\$ 1.117.4	100 \$	s -	\$ 1.117.400	\$ 1.335.724	\$ -	\$ 1.335.724	\$ 11.355	6.28	15.93%	10.00	10.00%	\$ 178.041	\$ 133.572	\$ 568	\$ 312.18
1955	Communications Equipment	332	Communication -equipment	\$	-	\$-	\$ -	\$ 181,303	\$ -	\$ 181,303	\$ -		0.00%	8.00	12.50%		\$ 22,663	\$ -	\$ 22,66
1960	Miscellaneous Equipment	795	Miscellaneous Equipment	\$	- 4	\$ -	\$ -	\$ 4,039	\$ -	\$ 4,039	\$ 53,621		0.00%	8.00	12.50%	s -	\$ 505	\$ 3,351	\$ 3,85
1980	System Supervisor Equipment	320	Scada RTU's	\$ 526.3	399 \$	\$ -	\$ 526.399	\$ 3.131.080	\$ -	\$ 3,131,080	\$ 451,103	9.93	10.07%	20.00	5.00%	\$ 53.026	\$ 156.554	\$ 11.278	\$ 220.85
1980	System Supervisor Equipment	321	Scada Master Station	\$ 10,9	969 \$	\$ 3,688	\$ 7,281	\$ 414,910	\$ -	\$ 414,910	\$ 102,184	0.82	121.23%	10.00	10.00%	\$ 8,827	\$ 41,491	\$ 5,109	\$ 55,42
1995	Contributions & Grants	1995	Contribution & Grants Credit	-\$ 20.881.6	530 \$	s -	\$ 20.881.630	-\$ 6.199.669	\$	\$ 6.199.669	s -	28.04	3.57%	40.00	2.50%	-\$ 744.710	-\$ 154.992	s .	-\$ 899.70
2440	Deferred Revenue	1996	Deferred Revenue	\$	- 5	\$-	\$ -	-\$ 18,973,858	\$	\$ 18,973,858	\$4,358,519		0.00%	40.00	2.50%	s -	-\$ 474,346	-\$ 54,481	-\$ 528,82
2005	Property Under Finance Lease	2005	Property Under Finance Lease	\$	- 4	\$-	\$ -	\$ 2,318,969	\$ -	\$ 2,318,969	\$ -		0.00%	40.00	2.50%	s -	\$ 57,974	ş .	\$ 57,97
	Total			\$ 132,414,	327 \$	\$ 199,264	\$ 132,215,063	\$ 182,884,010	\$ 1,623,385	\$ 181,260,625	\$ 37,777,183					\$ 7,897,084	\$ 9,928,233	\$ 1,186,476	\$19,011,79

rail: 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 referement obligations (AROs) and the related depreciation ion and accretion expense. These should be disclosed separately consistent with the Notes of historical Audited Financial Sta

This appendix must be completed under MFRS for each year for the earlier of: 1) all bitchical years back to bit later rebaining; or 2) all east three years of historical actuals, and addion bitchical Year forecasts. If this is the first application where the applicant is rebaining under MFRS, contact QEB staff for further guidance on the app

ier (i.e. ar at lan. 1. 2012 or lan. 1. 2012). There are to be d icies. This column is ea

Book Values

Opening Gross Boo Value of Assets Acquired After Polic

22.077.670

249.688

241.148 20,511

1.441.403 117,532 379.863

-13,390,191 17.067.365

3,933,596 8.716.785 1.922.026

311,544

33.571.270 3,618,078 1.523.070 31,966

31,966 25.110.029 2,114,565 11,182,250 18,048,108 8,362,958 2,437 8,635,291 1,572,142

1.572.142 2,183,644

2.002.950

1.080.045 3.280.913

3,200,012 442,373 1,107,402 1,200,639 2,270,797

5,421,721 234,596 302,765

830.909 1,314,550 873.156 186,146 1 347 079

<u>/</u> <u>186,1</u>, <u>.347.079</u> <u>181.303</u> <u>57,660</u> ³2,183 ³9

517,094 6.199.669 23,332,378

Netse: 1 This is the net block value of assets that existed as at the date of the utility's change in depreciation policies (i.e. as at Jan. 1, 2012 or Jan. 1, 2013). These assets are to be depreciated at the average remaining service life. This amount will not change in years subsequent to the date of the utility's change in depreciation policies. This column is expected to be used until the assets that utility's change in depreciation policies are fully depreciated.

- 122.089

25,100 90.022 414.580

. 99 32.921 40,378 9.125

Change

Net Amount of Existing Assets Before Policy Change to be Depreciated c = a-b

\$ 53,562 \$ 385,690 \$ 271,538 \$ 76,779 \$ 6,695,747 \$ 36,767 \$ 36,767 \$ 125,324 \$ 826,810 \$ 14,392,244 \$ 19,265,400 \$ 4,847,791 \$ 18,212,142 \$ 741,305

\$ 3.912.052 \$ 928,178 \$ 1.454.744 \$ 105,195

\$ 105,195 \$ 17.886.246 \$ 3,362,249 \$ 8,531,892 \$ 4,512,205 \$ 5,117,389 \$ 1,229,981 \$ 5,890,937 \$ 822,220

405,113

369,285 928.630

472.66

In a program with the start when the start when the start of the start

\$ -\$ 20.136.921

policable Years and Accounting Standard

Less Fully Depreciated ⁷

318

103.092

-1.202 1.476

-682 4,341 1.938

-706 2,142

4,341 \$ 5,890,337 1.938 \$ 822,220 - \$ 3,606,542 - \$ 650,464 - \$ 9,352 - \$ 1,892 141,205 \$ 226,498 5,425 \$ 1,414,385

Opening Net Book Value of Existing Assets as at Date of Policy Change

 4

 53.562
 3

 385.690
 3

 271.538
 271.538

 76.779
 5

 6.695.147
 3

 125.578
 3

 826.818
 3

 14.392.244
 1

 19.256.400
 4.847.791

 18.212.142
 7

 741.706
 1

\$ 16,410,576 \$

3.912.052 928,178 1.455.945 106,671

106,671 17.886.246 3,362,249 8,531,892 4,512,205 5,117,389 1,230,663 5,895,278 824,158

5,895,276 3 824.158 3 3,608,542 \$ 650.464 \$ 9,352 \$ 1,892 \$ 367.703 \$ 1,419,810 \$

448,647 5.012

369,285 928.630

473.373

2,142 20.136.921

General: Applicants are to complete this appendix to show the reasonability of the depreciation expense that is included in rate base 4.4, Accumulated depreciation and the revenue requirement. Applicants must provide a breaktion of depreciation and amortained expenses in the above formulat of and expense

3 45670

Scenario that applies

eady rebased with depreciation policy changes in a prior e application and rebasing MIFRS for the first time.

eady rebased under MIFRS in a prior rate application

scription

 8111
 Computer Software

 18111
 Computer Software

 18111
 Computer Software

 18111
 Computer Software

 18112
 Land Repters

 18002
 Baldware

 18003
 Baldware

 18004
 Baldware

 18005
 Destroy Software

 1800
 Destroy Software

Overhead Conductors & Devices Underground Conduit Underground Conduit

1840 Underground Conduit 1840 Underground Conduit 1845 Underground Conduiters & Devices 1845 Underground Conductors & Devices 1840 Una Participation Conductors & Devices

 Services (Overhead & Underground)

 1855
 Services (Overhead & Underground)

 1860
 Meters

 1860
 Meters (Smart Meters)

 1860
 Meters (Smart Meters)

signification (Continues a constraint)
 signification (Continues a constraint)
 Modern (Continues a constraint)
 Modern (Continues a constraint)
 Modern (Continues a constraint)
 Modern (Continues a constraint)
 Moderna & Finkness
 Moderna & Finknes

ransportation Equipment ransportation Equipment

Communications Equipme Miscellaneous Equipment System Supervisor Equipm

1980 System Supervisor Equiperion 1995 Contributions & Grants 2440 Deferred Revenue 2005 Property Under Finance Lease Total System Supervisor Equi Contributions & Grants Deferred Revenue

1845 Underground Conductors 1850 Line Transformers 1850 Line Transformers 1850 Line Transformers 1855 Services (Overhead & Unc

1835 1840 1840

1930 1930 1935

1955 (1955 (1960) 1980 ;

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

Subsidiary

720

240

1995

2005

This appendix must be completed under MIFRS for each year for the earlier of:

Computer Equip-Software - 3 yr Computer Equip-Software - 3 yr Computer Equip-Software - Clou

omputer Eq and Rights

Land Rights Land SS Building Overall SS Roof Distr Stn Equip Battery Banks & Cha Digital Relays Intangible - wholesali Poles, and Fixtures OH Primary Conducts

Switches & Reclosers Vaults & Manholes Vault & Manhole Roo Major Inspectione - 10

Manholes Direct Buried Cable TRXLPE Cable - in c

SF6 & Vacuum Switc PILC Primary Cable

Air Insulated Switchgea Pad Mount Transformers Network Transformers Overhead Transformers UG Secondary Services

OH Secondary Services Regular Meters

Buildings - Parking Buildings - Parkes Buildings - Fences Electronic/Mechanical Syste Electric / Mechanical Syster

Buildings - Improvements Office Furn & Equip Computer Equip-Hardware

Transportation-Cars, Vans Transportation-Large Vehicles

Measurement & Test Equip Power Operated Equipment

Communication -equipment Miscellaneous Equipment Scada RTU's Scada Master Station Contribution & Grants Credit Deferred Revenue

Property Under Finance Lease

Regular Meters Smart Meters CTs and PTs Buildings - Civil Buildings - Roof

A resolution should be performed to determine the average emaining life of opening balance of assets (i.e. encluding current year's additions) under the sharing in policies under CGAAP. For example, Asset A had a uzeful 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 deprociated. As a result, Asset A lise of Yiyans (D) years lies 3 years (D) average in as January 1 die year of policy changes. Asset A was 3 years deprociated. As a result, Asset A lise of Yiyans (D) years lies 3 years (D) years. The average manine year of policy changes. Asset A was 3 years deprociated. As a result, Asset A lise of Yiyans (D) years lies 3 years lies 3 years down of years lies 3 years lies 3 years lies 3 years lies 3 years (D) years lies 3 yea

Less Fully

Appendix 2-C Depreciation and Amortization Expense

is appendix must be completed under MIFRS for each year for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts

Net Amount of Assets Acquired After Policy Change to be Depreciated f = d - e \$20.900.802 \$1.007.112

249.68

241.148

1.441.403 117,532 379.863

13,390,191 17,067,365

3,933,596 38.716.785 1.922.026

311,544

33.571.270 3,618,078 1.523.070 31.966

25.110.029 2,114,565 11,304,339

2,114,363 11,304,339 18,048,108 8,362,958 2,437 8,635,291

2.002.950

1.080.045 \$ 52.702 \$ 566,981

1.856.217 5,421,721 234.596 302,665 797.988 1,274,172 864.030 186,146 1.347.079

1.347.079 181.303 57,660

517,094 6.199.669 23.332.378

iis appendix must be completed for 2014 to the test year. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to the test year is to be completed under MIFRS (2014 if changes to MIFRS are ma

Current Yea Additions

9 4.557.705 165.102 686,656 116.447

133.592 12,464 79.357

\$ 2,716,403

\$ 1,583,912 \$ 9,768,133 \$ 719,772

\$ 151.610 \$

\$ <u>5.117.419</u> \$ <u>644,346</u> \$ <u>392.376</u>

\$ 2.932.757 \$ 220,116 \$ 1,641,721 \$ 3,144.288 \$ 1,529,373 \$

\$ 1,352,127

237.045 116,862

445.394

3,455 323.822 344,657

\$ 6.838.793

1.572.142 \$ 128.377 2,183,644 \$ 373,491

3,200,913 \$ 506,851 442,373 \$ 63,206 1,082,301 \$ 242,670 1,110,617 \$ 345,954 1,856,217 \$ 636,361 1,856,217 \$ 1,405,000 2,34,596 \$ 67,250 302,665 \$ 10,648 797,988 \$ 237,045

Average lemaining Life of Assets Existing Before Policy Change 3

3.57

47.02 14.44 22.65 3.74

9.79 19.19 27.85 34.50

29.70 46.23 15.39

8.12 31.54 17.84 15.21 4.85

19.29 19.76 19.04 17.38

43.59 16.28 5.20

12.12 31.68

4.00 0.96 15.21

1.89

24.92

8.94

27.04

Depreciation Rate Assets Acquired After Policy Change 4

i = 1/h

0.00%

28.03%

2.13% 6.93% 4.42% 26.77%

10.21% 5.21% 3.59% 2.90%

2.16%

0.00%

3.1/% 5.61% 6.57% 20.63%

5.18% 5.06% 5.25% 5.75%

2.29% 6.14% 19.25%

8.25% 3.16% 6.84%

25.00% 103.94% 6.57%

0.00%

53.04% 73.61%

0.00%

4.01%

0.00%

11.18% 0.00% 3.70% 0.00%

9.988 \$ 2.329 27.331

- \$ 3.215 \$ 684 \$ 32.031 \$ 7,835 \$ 18.993 \$

- \$ 297,560 \$ 341.347 \$ 87,413 \$ 645.280 \$ 64,068 \$

- S

839.282 \$ 120,603 \$ 50.769 \$ 1,279 \$

1,279 \$ 717.429 \$ 60,416 \$ 322,981 \$ 601.604 \$ 139,383 \$ 81 \$ 575,686 \$ 52,405 \$ 33,595 \$. \$

-66.765

- \$ 90.004 \$ 109,364 \$

\$ 103,304 ¥ \$ 29.492 \$ \$ 216,460 \$ \$ 370,206 \$ \$ 232,027 \$ \$ 451,810 \$ \$ 23,460 \$

451,810 \$
23,600 \$
37,833 \$
99,748 \$
159,271 \$
108,004 \$
5,318 \$
134,708 \$
7,207 \$
179,109 \$
174,109 \$
154,992 \$
583,309 -\$
67,724 \$

Depreciation Expense on Assets Existing Before Policy Change

l = c/h

15.014

5.775 5,318 295.630 9,841 12.796 43.096 516,815 558.222 163,208 393.983 48,172

. 2,009,456

124.026 52,025 95.644 21.697

21,697 927.044 170,144 447,987 259.630

117,394 75.573 133.866

67.814 113,891 44,486

753 473 235.426 92,984

214,865 3.247

. 14,821 159.398

52.85

-744.709

Depreciatio Rate on New Additions

k = 1/j 20.005 33.335

4.005

1.339 3.339 2.229 6.679 5.009 3.339 2.229 2.009

2.009 2.229 1.679 3.339

20.00% 4.00% 2.50% 3.33% 3.33% 4.00%

4.00% 2.86% 2.86% 3.33%

1.67% 3.33% 6.67% 3.33% 1.54% 4.00% 3.33% 1.67% 8.33% 3.33%

6.67% 20.00% 33.33% 12.50%

8.339 10.009 12.509

12.509 12.509 12.509 2.869 10.009 12.509 12.509 5.009

10.00⁴ 2.50⁴ 2.50⁴

etion expense. These should be disclosed separately consistent with the Notes of historical Audited Financial Sta

5.00 3.00 5.00 25.00

-75.00 30.00

45.00

20.00 30.00 45.00

45.00 60.00 30.00

5.00 25.00

25.00 40.00 30.00 30.00 25.00

35.00 35.00

60.00 30.00 15.00

30.00 65.00 25.00

25.00 30.00 60.00 12.00 30.00

15.00 5.00 3.00 8.00

8.00

8.00 35.00

8.00

10.00 40.00 40.00

Total Curre Year Depreciatic Expense

o = l+m+n \$ 4.635.931 \$ 363.221

8.991 6,002 329.146 18,092 33.773 43.096 844,557 923.127 268,221 1.120.664 124,236

1.027.276 183,366 152.953 22,975

44.486 67.518 473 327.626 211,798

725,217 30.069 38,499 114.564 166,575 108.004 20,139 316.376 22,663 7,423 240.060 68,942 899.701 668,794

1.484 1 415 1 1.984 1

- <u>\$</u> 30,182 \$ 23,558 \$ 17,599 \$ 81,401 \$ 11,996 \$

15,161 \$ 15.161 \$ 2,021,918

63.968 10,739 6.540

41.897 3,145 23,453 52,405 12,745 \$ 22,975 \$ 1.686.370 \$ 233,704 \$ 794,421 \$ 913.638

2.196

58,542 3.363 665

14.815 7,304

22.270

216

8,096

-\$ 85,485 -\$

52.405 \$ 913.638 12,745 \$ 269,522 - \$ 75.655 45,071 \$ 1,754,623 2.140 \$ 122.359 2,873 \$ 150,359 - \$ 44.486

9,450 \$ 211,798 2.107 \$ 31.598 24,267 \$ 240,727 57.659 \$ 427.865 39,773 \$ 271.800

ation schedules to complete (i.e. applicable years and accounting standard for each schedule).

tion policies (i.e. additions starting in 2012/2013 for those who changed p ties Jan. 1. 2012/2013). These assets are to be dep ated at the revised service life. The amount is expected to be equal to the opening gross book value of the prior year plus the prior year's

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 utility's change in depreciation policies are fully depreciated. This is the opening gross book value of assets that have been acquired after the date of the utility's change in depr

- An exclusion shauld be performed to determine the average remaining life of opening balance of assets (a. exclusing current year's additional under the change in policies under COAAP. For example, Asset A has a valuel life of 20 years under COAAP without the change in policies. On, January 1 of the year of policy changes, Asset A has a valuel life of 20 years under COAAP without the change in policies. On, January 1 of the year of policy changes, Asset A has a valuel life of 70 years (Des and concluded that the revised useful life of 30 years. Therefore, the average menaning useful life of the opening balance of Asset A is now 30 years. Therefore, the average menaning useful life of the opening balance of Asset A is a fore 30 years. Therefore, the average menaning useful life of the opening balance of Asset A is a concluded that the revised useful life of Asset A is now 30 years. Therefore, the average menaning useful life of the opening balance of Asset A is a fore 30 years.
- at January 1 of the year of policy romanys. The useful is fused acide be consistent with the CEB's regulatory accounting policies as set out in the Accounting Procedures Handbook for Electricity Distributors, effective Jan 1, 2012 and also with the Report of the Board, Transition to International Financial Reporting Standards, EB-2008-0408, and the Kinesthics Report. CEB policy of the "half-year" rule the applicant must ensure that additions in the year attracts half-year depreciation expenses in the first year. Developed in the supplication must policy and endone. This should include assets in column (be rule to column (b) depreciation policy change The should include assets in column (be rule to column (b) depreciation. The should include assets in column (be rule to column (b) depreciation. The should include assets in column (be rule to column (b) depreciation. The should include assets in column (be rule to column (b) depreciation. The should include assets in column (be rule to column (b) depreciation. The should include assets in column (be rule to column (b) depreciation. The should include assets in column (be rule to column (b) depreciation. The should include assets in column (be rule to column (b) depreciation. The should include assets in column (be rule to column (b) depreciation. The should include assets in column (b) rule to column (b) depreciation. The should include asset in column (b) rule to column (b) depreciation. The should include asset in column (b) rule to column (b) depreciation. The should include asset in column (b) rule to column (b) depreciation. The should include asset in column (b) rule to column (b) depreciation. The should include asset in column (b) rule to column (b) depreciation. The should include asset in column (b) rule to column (b) depreciation. The should include asset in column (b) rule to column (b) depreciation. The should include asset in column (b) rule to column (b) depreciation. The should include asset in column (b) rule to column (b

Appendix 2-C Depreciation and Amortization Expense

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

Scenario that applies		Applicable Years and Accounting Standard			
Already rebased with depreciation policy changes in a prior rate application and rebasing MIFRS for the first time.		This appendix must be completed for 2014 to the test year. The appendix for 20	14 is to be completed under Revised CGAAP (after chang	ges in depreciation policies). The appendix for 2014 to the test year is to b	e completed under MIFRS (2014 if changes to MIFRS are material).
Already rebased under MIFRS in a prior rate application		This appendix must be completed under MIFRS for each year for the earlier of:	 all historical years back to its last rebasing; or 2) at least 	st three years of historical actuals, in addition to Bridge Year and Test Ye	ar forecasts.
		Book Values		Service Lives	Depreciation Expense

Account	Description	Subsidiary	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated ⁷	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change ²	Less Fully Depreciated ⁶	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ³	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy	Depreciation Expense on Current Year Additions ⁵	Total Current Year Depreciation Expense
				а	Ь	c = a-b	d	e	f = d-e	g	h	i = 1/h		k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n
1611	Computer Software	720	Computer Equip-Software	ş -	\$ -	\$ -	\$ 22,370,511	\$ 1,208,511	\$ 21,162,000	\$4,253,000		0.00%	5.00	20.00%	\$-	\$ 4,232,400	\$ 425,300	\$ 4,657,700
1611	Computer Software	721	Computer Equip-Software - 3 yr	s -	\$ -	\$ -	\$ 378.398	\$ 73.626	\$ 304.772	\$ 123.000		0.00%	3.00	33.33%	s .	\$ 101.591	\$ 20,500	\$ 122.091
1611	Computer Software	722	Computer Equip-Software - Cloud	s -	\$ -	\$ -	\$ 686,656	\$ -	\$ 686,656	\$ -		0.00%	5.00	20.00%	\$.	\$ 137,331	ş.	\$ 137,331
1612	Land Rights	410	Land Rights	\$ 38.548	\$ 9.736	\$ 28.812	\$ 366.135	s -	\$ 366.135	s -	1.92	52.11%	25.00	4.00%	\$ 15.014	\$ 14.645	s.	\$ 29.660
1805	Land	1800	Land	\$ 379,690	ş -	\$ 379,690	ş -	\$ -	ş -	\$ -		0.00%	-	0.00%	\$-	\$-	ş .	\$-
1808	Buildings	340	SS Building Overall	S 265.763	S -	\$ 265.763	S 241.148	s -	S 241.148	\$ 23.000	46.02	2.17%	75.00	1.33%	\$ 5.775	\$ 3.215	\$ 153	\$ 9.144
1808	Buildings	341	SS Roof	\$ /1,462	\$ -	\$ /1,462	\$ 20,511	\$ -	\$ 20,511	\$ 23,000	13.44	7.44%	30.00	3.33%	\$ 5,318	\$ 684	\$ 383	\$ 6,385
1820	Distribution Station Equipment <50 kV	310	Distr Sth Equip	\$ 6.399.517	S -	\$ 6.399.517	\$ 1.5/4.995	<u>s</u> .	\$ 1.574.995	\$ 27.600	21.64	4.62%	45.00	2.22%	S 295.700	\$ 35.000	S 307	\$ 331.007
1820	Distribution Station Equipment <50 kV	311	Diaited Dalace	\$ 27.243	\$ 1.4/3	\$ 25.770	\$ 129,996	<u>s</u> -	\$ 129,996	\$ 27.600	2.74	36.44%	15.00	6.67%	\$ 9.390	\$ 8,666	\$ 920	\$ 18,976
1610	Intangible - wholerale mater	312	Intancible - wholesale meter	\$ 112,704	\$ ·	\$ 112,704	\$ 459,220 ¢	3 ·	\$ 459,220	\$ 102,500	19.10	11.12% E E0%	20.00	3.00%	\$ 12,041	\$ 22,961	\$ 2,063	\$ 38,064
1830	Poler Towart & Exturer	210	Poler, and Entures	\$ 13,875,429	ê .	\$ 13 875 429	\$ 16 106 594	š .	\$ 16 106 594	\$1760.900	26.85	3.72%	45.00	2 22%	s 516 815	\$ 357.924	\$ 19.566	\$ 894 305
1835	Overhead Conductors & Devices	220	OH Primary Conductor	\$ 18,698,178	š.	\$ 18 698 178	\$ 19,423,203	š.	\$ 19,423,203	\$ 2 718 200	33.50	2 99%	50.00	2.00%	\$ 558 222	\$ 388.464	\$ 27.182	\$ 973.868
1835	Overhead Conductors & Devices	221	Switches & Reclosers	\$ 4,666,153	š -	\$ 4,666,153	\$ 5,517,509	š -	\$ 5,517,509	\$ 822,600	28.62	3 49%	45.00	2.00%	\$ 163.025	\$ 122,611	\$ 9.140	\$ 294 776
1840	Underground Conduit	110	Vaults & Manholes	\$ 17,818,159	š -	\$ 17 818 159	\$ 48 484 918	\$ -	\$ 48 484 918	\$ 6 876 000	45.23	2 21%	60.00	1.67%	\$ 393 983	\$ 808.082	\$ 57,300	\$ 1,259,365
1840	Underground Conduit	111	Vault & Manhole Roofs	\$ 693,534	\$ 145	\$ 693,389	\$ 2.641.798	s -	\$ 2.641.798	\$ 211.800	14.51	6.89%	30.00	3.33%	\$ 47,772	\$ 88,060	\$ 3,530	\$ 139.362
1840	Underground Conduit	112	Major Inspections - Vaults &				e		¢ 454.040			0.000/	5.00	00.000/				
19.45	Linderstrand Canductors & Devices	400	Nannoles Direct Burlad Cable	S	\$ 167.029	\$ 14 222 102	\$ 151,610	÷ .	\$ 151,610	3 ·	7.47	12.20%	35.00	20.00%	\$	\$ 30,322	<u>.</u>	\$ 30,322
1845	Underground Conductors & Devices	120	TRXLPE Cable - in duct	\$ 3,788,026	\$ 107,320	\$ 3,788,026	\$ 38 688 689	\$.	\$ 38 688 689	\$ 6 646 100	30.36	3 20%	40.00	2.50%	\$ 1,500,304	\$ 967 217	\$ 93.076	\$ 1,516,626
1845	Underground Conductors & Devices	131	SE6 & Vacuum Switchnear	\$ 876 154	\$.	\$ 876 154	\$ 4 262 424	\$ -	\$ 4 262 424	\$ 881 500	16.56	6.04%	30.00	3.33%	\$ 52,920	\$ 142.081	\$ 14,692	\$ 209,692
1845	Underground Conductors & Devices	132	PILC Primary Cable	\$ 1360301	\$ 1 117	\$ 1359183	\$ 1,915,446	ŝ -	\$ 1,915,446	\$ -	14.39	6.95%	30.00	3.33%	\$ 94.443	\$ 63,848	\$.	\$ 158 291
1845	Underground Conductors & Devices	133	Air Insulated Switchgear	\$ 84.974	\$ -	\$ 84.974	\$ 31,966	\$ -	\$ 31,966	\$ -	4 20	23.80%	25.00	4 00%	\$ 20,221	\$ 1,279	s .	\$ 21,500
1850	Line Transformers	150	Pad Mount Transformers	\$ 16,959,202	s -	\$ 16.959.202	\$ 28.042.786	\$ -	\$ 28.042.786	\$ 3,400,500	18.29	5.47%	35.00	2.86%	\$ 927,044	\$ 801.222	\$ 48,579	\$ 1,776,845
1850	Line Transformers	151	Network Transformers	\$ 3,192,106	s -	\$ 3,192,106	\$ 2.334.682	\$ -	\$ 2.334.682	\$ 292.200	18.84	5.31%	35.00	2.86%	\$ 169.395	\$ 66,705	\$ 4,174	\$ 240,274
1850	Line Transformers	230	Overhead Transformers	\$ 8,083,906	\$ -	\$ 8,083,906	\$ 12,801,432	\$ -	\$ 12,801,432	\$1,316,900	18.04	5.54%	35.00	2.86%	\$ 447,987	\$ 365,755	\$ 18,813	\$ 832,555
1855	Services (Overhead & Underground)	160	UG Secondary Services	\$ 4.252.575	\$ -	\$ 4.252.575	\$ 21.192.396	s -	\$ 21.192.396	\$3.951.700	16.38	6.11%	30.00	3.33%	\$ 259.630	\$ 706.413	\$ 65.862	\$ 1.031.905
1855	Services (Overhead & Underground)	240	OH Secondary Services	\$ 4,999,995	\$ -	\$ 4,999,995	\$ 9,892,331	\$ -	\$ 9,892,331	\$ 850,100	42.59	2.35%	60.00	1.67%	\$ 117,394	\$ 164,872	\$ 7,084	\$ 289,351
1860	Meters	600	Regular Meters	\$ 1.155.090	s -	\$ 1.155.090	\$ 2.437	s -	\$ 2.437	s -	15.42	6.48%	30.00	3.33%	\$ 74.891	\$ 81	s .	\$ 74.973
1860	Meters (Smart Meters)	601	Smart Meters	\$ 4,761,412	\$ 5,450	\$ 4,755,962	\$ 9,987,418	\$ -	\$ 9,987,418	\$ 861,000	4.23	23.64%	15.00	6.67%	\$ 1,124,075	\$ 665,828	\$ 28,700	\$ 1,818,603
1860	Meters (Smart Meters)	602	CTs and PTs	\$ 756,343	\$ 1,762	\$ 754,581	\$ 1,700,519	\$ -	\$ 1,700,519	\$ 331,000	11.45	8.73%	30.00	3.33%	\$ 65,876	\$ 56,684	\$ 5,517	\$ 128,077
1908	Buildings & Fixtures	350	Buildings - Civil	\$ 3.494.651	s -	\$ 3.494.651	\$ 2.557.135	\$ -	\$ 2.557.135	\$1.420.000	30.68	3.26%	65.00	1.54%	\$ 113.891	\$ 39.341	\$ 10.923	\$ 164.155
1908	Buildings & Fixtures	351	Buildings - Root	\$ 605,978	ş -	\$ 605,978	ş -	\$ -	ş -	ş -	13.62	7.34%	25.00	4.00%	\$ 44,486	\$-	ş .	\$ 44,486
1908	Buildings & Fixtures	352	Buildings - Parking	S 8.599	s -	<u>\$ 8,599</u>	\$ 2.002.950	s -	\$ 2.002.950	\$ 430.000	8.31	12.04%	30.00	3.33%	\$ 1.035	\$ 66,765	\$ 7.167	\$ 74.967
1908	Buildings & Fixtures	353	Buildings - Fences	\$ 1,419	\$ -	\$ 1,419	\$ -	\$ -	\$.	\$ -	3.00	33.33%	60.00	1.67%	\$ 473	\$ -	<u>s</u> .	\$ 473
1000	Buildings & Fixtures	354	Electronic/Mechanical Systems	\$ 132.277	\$ 27.037	\$ 105.240	\$ 1.132.747	<u>s</u> .	\$ 1.132.747	\$ 270.000	1.24	80.49%	12.00	8.33%	S 84.705	\$ 94.395	<u>\$ 11.250</u>	\$ 190.350
1008	Buildings & Fixtures	300	Electric / Mechanical Systems	\$ 1,320,020	\$ 5,142	\$ 1,321,004	\$ 3,047,094		\$ 3,047,094	\$ 610,000	15.09	0.02%	30.00	3.33%	\$ 87,559	\$ 128,263	\$ 10,167	\$ 225,989
1915	Office Euroiture & Equipment	336	Office Furn & Equin	e .	ŝ .	\$.	\$ 1 270 267	\$ 78,810	s 1101.448	\$ 755,000	1	0.00%	5.00	20.00%		\$ 238,290	a 1.333 \$ 75.500	\$ 35.039
1920	Computer Equipment - Hardware	710	Computer Equip-Hardware	s .	\$.	ŝ -	\$ 1,315,010	\$ 24.518	\$ 1,291,401	\$ 947,000		0.00%	3.00	33.33%	\$	\$ 430.457	\$ 157,833	\$ 588 300
1930	Transportation Equipment	730	Transportation-Cars. Vans	s .	\$	\$.	\$ 2,907,158	\$ 943 158	\$ 1,251,401	\$ 455,000	1	0.00%	8.00	12 50%	\$.	\$ 245,500	\$ 28,438	\$ 273,997
1930	Transportation Equipment	740	Transportation-Large Vehicles	\$ 226,173	\$ 5,358	\$ 220.814	\$ 6.811.653	\$ -	\$ 6.811.653	\$ 990,000	1.57	63.89%	12 00	8.33%	\$ 141.081	\$ 567,638	\$ 41,250	\$ 749,969
1930	Transportation Equipment	750	Trailers	\$ 1,765	÷ 0,000	\$ 1,765	\$ 301 846	š -	\$ 301,846	\$ -	1.00	100.00%	10.00	10.00%	\$ 1765	\$ 30,185	\$.	\$ 31,949
1935	Stores Equipment	760	Stores Equipment	s -	s -	\$ -	\$ 313,293	\$ 3.208	\$ 310.085	\$ 15.000		0.00%	8.00	12.50%	s -	\$ 38,761	\$ 938	\$ 39,698
1940	Tools, Shop & Garage Equipment	770	Tools,Shop & Garage Equi	s -	s -	\$ -	\$ 987,170	\$ 31,270	\$ 955,900	\$ 240,000		0.00%	8.00	12.50%	s -	\$ 119,488	\$ 15,000	\$ 134,488
1945	Measurement & Testing Equipment	780	Measurement & Test Equip	s -	\$ -	\$ -	\$ 1,343,478	\$ 6,339	\$ 1,337,139	\$ 175,000		0.00%	8.00	12.50%	\$-	\$ 167,142	\$ 10,938	\$ 178,080
1950	Power Operated Equipment	790	Power Operated Equipment	s -	\$ -	\$ -	\$ 773.156	\$ 72.068	\$ 701.088	s -		0.00%	8.00	12.50%	s .	\$ 87.636	s -	\$ 87.636
1955	Communications Equipment	330	Communication Towers	\$ 354.464	\$ -	\$ 354,464	\$ 186.146	\$ -	\$ 186,146	\$ -	23.92	4.18%	35.00	2.86%	\$ 14.821	\$ 5.318	s .	\$ 20,139
1955	Communications Equipment	331	Communication -wireless	\$ 739,860	\$ -	\$ 739,860	\$ 1,792,473	\$ -	\$ 1,792,473	\$ 550,000	4.16	24.05%	10.00	10.00%	\$ 177,953	\$ 179,247	\$ 27,500	\$ 384,700
1955	Communications Equipment	332	Communication -equipment	s -	\$ -	\$ -	\$ 181.303	\$ -	\$ 181.303	s -		0.00%	8.00	12.50%	s .	\$ 22.663	s.	\$ 22.663
1960	Miscellaneous Equipment	795	Miscellaneous Equipment	s -	\$ -	\$ -	\$ 61,115	\$ -	\$ 61,115	\$ 20,000		0.00%	8.00	12.50%	s -	\$ 7,639	\$ 1,250	\$ 8,889
1980	System Supervisor Equipment	320	Scada RTU's	\$ 420.517	\$ 324	\$ 420.193	\$ 3.906.005	s -	\$ 3.906.005	\$ 776.800	8.06	12.40%	20.00	5.00%	\$ 52.120	\$ 195.300	\$ 19.420	\$ 266.840
1980	System Supervisor Equipment	321	Scada Master Station	5 -	\$ -	\$ -	\$ 861,752	<u>s</u> .	\$ 861,752	\$ 117,000		0.00%	10.00	10.00%	\$.	\$ 86,175	\$ 5,850	\$ 92,025
1995	Contributions & Grants	1995	Contribution & Grants Credit	-5 19.392.211	5 -	-\$ 19.392.211	-5 6.199.669	5 -	-5 6.199.669	5 -	26.04	3.84%	40.00	2.50%	-\$ 744.709	-5 154.992	5 .	-\$ 899.701
2440	Deferred Kevenue	1996	Deterred Revenue	s .	s .	<u> </u>	-\$ 30,1/1,171	3 ·	-\$ 30,1/1,171	-\$ 6,534,000		0.00%	40.00	2.50%		·\$ 754,279	-\$ 81,675	-\$ 835,954
2005	Property Under Finance Lease	2005	Property Under Finance Lease	ə -	ş .	<u> </u>	\$ 2,318,969	ۍ د ۱	⇒ ∠,318,969	<u>ې</u> -		0.00%	40.00	2.50%	s .	\$ 57,974	<u> </u>	\$ 57,974
1	Total			§ 116.421.800	s 225.472	5 116.196.328	5 248,724,438	S 2.441.516	5 246.282.922	\$ 36,777,000	1	1	1	1	5 7.426.851	\$ 12,299,027	\$ 1,186,420	\$20,912,298

General: Applicants are to complete this appoint to show the reasonability of the depreciation appoint a the included in sets bases to Accounted depreciation and the renous requirement. Applicants are to complete the applicant of the show the show that is all included in sets bases and relement of baginors (AROs) and the instanced applicants (AROS) and

This appendix must be completed under MFRS for each year for the earlier of: 1) all bioling is back to bit later babaing; or 2) all back free year addition abdition abdition bidge Year and Test Year forecasts. If this is the first application where the applicant is rebasing under MFRS, contact OEB staff for further guidance on the appropriate depreciation schedules to complete (i.e. applicable years and accounting standard for each schedule).

This is the net book value of assets that existed as at the date of the utility's change in depreciation policies (a. as at jun. 1, 2010 or jun. 1, 2010). These assets are to be depreciated at the average membring service life. This amount will not change in years subsequent to the date of the utility's change in depreciation policies (a. as at jun. 1). 2010 or jun. 1, 2010). These assets are to be depreciated at the average membring service life. This amount will not change in years subsequent to the date of the utility's change in depreciation policies. This column is expected to be used until the assets that utility's change in depreciation policies (a. as at jun. 1). 2012/01/30 r those who changed policies jun. 1, 2012/01/30. These assets are to be depreciated at the invited service life. The amount is expected to be equal to the opening gross book value of the prior year's last the pr

A resolución shudd be performed to determine the average remaining life of opening balance of assets (i.e. excluding current year's additional) under the change in policies under CGAAP. For example, Asset A had a usubil life d' 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 lise of Yuan; (2) years lies 3 years demonstrated in the and concluded that the review under CGAAP without the change in policies. Do Lanuary 1 of the year of policy changes. Asset A was 3 years depreciated, As a result, Asset A lise of Yuan; (2) years lies 3 years. Therefore, the average remaining useful life of Xyears. Therefore, the average remaining useful life of the opening balance of Asset A is of 20 years. Therefore, the average remaining useful life of Xyears. The second of the average remaining useful life of Xyears. Therefore, the

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Appendix 2-C Depreciation and Amortization Expense

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

Scenario that applies		Applicable Years and Accounting Standard
Already rebased with depreciation policy changes in a prior rate application and rebasing MIFRS for the first time.		This appendix must be completed for 2014 to the test year. The appendix for 2014 is to be completed under Revised CGAVP (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 MIFRS in a prior rate application		This appendix must be completed under NIFRS 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.

					Book Values Service Lives						Depreciation Expense							
Account	Description	Subsidiary	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated ⁷	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change ²	Less Fully Depreciated ^a	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ³	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy	Depreciation Expense on Current Year Additions ⁵	Total Current Year Depreciation Expense
1000	aa			3	b	c = a-b	d	c	t = d- e	R A	n	i = 1/h	1	k = 1/j	l = c/h	m = t/j	n = g*0.5/j	o = l+m+n
1609	Capital Contributions Paid	314	Intangible - Contributions Paid	ş -		ş -	\$ 5,507,706		\$ 5,507,706	ş -		0.00%	45.00	2.22%	\$.	\$ 122,393	\$ ·	\$ 122,393
1611	Computer Software	720	Computer Equip-Software	<u>s</u> .		<u>s</u> .	\$ 24.455.120	\$ 1.212.620	\$ 23.242.500	\$ 4.625.000		0.00%	5.00	20.00%	<u>s</u> .	\$ 4,648,500	\$ 462.500	\$ 5.111.000
1611	Computer Software	721	Computer Equip-Software - 3 yr	s -		\$ -	\$ 349,098	\$ 22,098	\$ 327,000	\$ 62,000		0.00%	3.00	33.33%	\$	\$ 109,000	\$ 10,333	\$ 119,333
1611	Computer Sonware	722	Computer Equip-Software - Cloud	S -		<u>s</u> -	S 686.656	S 156	\$ 686.500	s -		0.00%	5.00	20.00%	s .	\$ 137.300	<u>s</u> .	\$ 137.300
1612	Land Rights	410	Land Rights	\$ 23,534	\$ 2,576	\$ 20,958	\$ 366,147		\$ 366,147	\$ -	3.97	25.18%	25.00	4.00%	\$ 5,278	\$ 14,646	\$ ·	\$ 19,924
1000	Land	1800	Land	\$ 379,690		\$ 379,690	s -		s -	5 -		0.00%	-	0.00%	s .	s .	s .	s .
1808	Buildings	340	SS Building Overall	S 259.988		\$ 259.988	S 264.148		\$ 264.148	\$ 24.000	45.02	2.22%	75.00	1.33%	\$ 5.775	\$ 3,522	\$ 160	\$ 9,457
1800	Buildings	341	SS ROOF	\$ 66,144		\$ 66,144	\$ 69,441	\$ 25,930	\$ 43,511	\$ 24,000	12.44	8.04%	30.00	3.33%	\$ 5,318	\$ 1,450	\$ 400	\$ 7,168
1820	Distribution Station Equipment <50 KV	310	Distr Sth Equip	S 6.2/7.163		\$ 6.277.163	\$ 4.540.831		\$ 4.540.831	\$ 1.200	27.25	3.67%	45.00	2.22%	\$ 230,393	S 100.907	<u>\$ 13</u>	\$ 331.314
1820	Distribution Station Equipment <50 kV	311	Battery Banks & Charges	\$ 17,853		\$ 17,853	\$ 157,100		\$ 157,100	\$ 1,200	2.41	41.5/%	15.00	6.67%	\$ 7,422	\$ 10,473	\$ 40	\$ 17,935
1620	Distribution Station Equipment <50 kV	312	Digital Relays	S 100.243		\$ 100.243	\$ 561.720		\$ 561.720	\$ 38.400	7.99	12.51%	20.00	5.00%	S 12.541	S 28.086	S 960	\$ 41.587
1830	Intangible - wholesale meter	313	Intangible - wholesale meter	\$ 740,726		\$ 740,726	\$		\$ 47.007.404	\$ - \$	17.19	5.82%	30.00	3.33%	\$ 43,095	\$ -	\$.	\$ 43,095
1000	Fores, rowers & Fixibles	210	Foles, and Folgles	5 13.300.014		5 13.350.014	5 17.007.494		5 17.007.494	\$ 1.676.500	20.60	3.87%	45.00	2.22%	5 516.815	\$ 397.055	\$ 20.872	\$ 934.742
1835	Overhead Conductors & Devices	220	OH Primary Conductor	\$ 16,139,957		\$ 16,139,957	\$ 22,141,403		\$ 22,141,403	\$ 3,475,300	32.50	3.08%	50.00	2.00%	\$ 558,222	\$ 442,828	\$ 34,753	\$ 1,035,803
1840	Underground Created	221	Veulte & Mechales	5 4.503.126		\$ 4.503.126	5 0.340.109		\$ 6.340.109	\$ 848.500	27.62	3.62%	45.00	2.22%	5 163.025	\$ 140.891	5 9.428	5 313.344
1040	Underground Conduit	110	Vaults & Manholes	\$ 17.424.175	e	\$ 17.424.175	\$ 55.360.918		\$ 55.360.918	\$ 7.063.400	44.23	2.28%	60.00	1.67%	\$ 393,983	\$ 922.682	\$ 58.862	\$ 1.375.527
1840	Underground Conduit	112	Major Inspections - Vaults &	3 040,702	\$ III	a 040,001	\$ 2,000,000		\$ 2,000,000	\$ 130,300	13.30	7.30%	30.00	3.33%	a 47,027	a 30,290		a 140,150
10.46		100	Manholes	s -		\$ -	\$ 151,610	\$ 110	\$ 151,500	\$ -		0.00%	5.00	20.00%	ş .	\$ 30,300	\$.	\$ 30,300
1040	Underground Conductors & Devices	120	Direct Buned Cable	\$ 12.494.755	\$ 155.151	\$ 12.339.604	\$ 311.553		\$ 311.553	5 -	7.10	14.09%	25.00	4.00%	S 1.738.436	<u>\$ 12.462</u>	<u>s</u> .	\$ 1.750.899
1040	Underground Conductors & Devices	130	TRALPE Cable - In duct	\$ 3,003,243		\$ 3,063,243	\$ 45,300,949		\$ 45,300,949	\$ 8,637,500	29.54	3.39%	40.00	2.50%	\$ 124,027	\$ 1,134,174	\$ 107,969	\$ 1,366,169
1040	Underground Conductors & Devices	131	SF6 & vacuum Switchgear	S 823.234		\$ 823.234	\$ 5.143.924		\$ 5.143.924	\$ 934.000	15.56	6.43%	30.00	3.33%	\$ 52.920	S 171.464	\$ 15.567	\$ 239.950
1040	Underground Conductors & Devices	132	PILC Primary Cable	S 1.265.858	\$ 2.495	\$ 1,263,363	\$ 1.915.418		\$ 1.915.418	<u>s</u> .	13.54	7.39%	30.00	3.33%	\$ 93.326	\$ 63.847	<u>s</u> .	\$ 157.173
1845	Underground Conductors & Devices	133	Air Insulated Switchgear	\$ 64,753	\$ 3,965	\$ 60,788	\$ 31,966		\$ 31,966	\$ -	3.01	33.27%	25.00	4.00%	\$ 20,221	\$ 1,279	<u>s</u> .	\$ 21,500
1850	Line Transformers	150	Pad Mount Transformers	\$ 16.032.159	\$ 3.654	\$ 16.028.505	\$ 31.443.286		\$ 31,443,286	\$ 3.616.000	17.29	5.78%	35.00	2.86%	\$ 927.044	\$ 898.380	\$ 51.657	\$ 1.877.080
1850	Line Transformers	151	Network Transformers	\$ 3,022,711	\$ 609	\$ 3,022,102	\$ 2,020,002		\$ 2,020,002	\$ 240,700	17.64	5.61%	35.00	2.00%	\$ 169,395	\$ 75,054	\$ 3,439	\$ 247,887
1000	Line Transformers	230	Overnead Transformers	\$ 7.635.919	\$ 1.827	\$ 7.634.092	5 14.118.332		\$ 14.118.332	\$ 1.475.000	17.04	5.87%	35.00	2.86%	S 447.987	S 403.381	S 21.071	\$ 872.439
1855	Services (Overhead & Underground)	160	Old Secondary Services	\$ 3,992,945		\$ 3,992,945	\$ 25,144,095		\$ 25,144,096	\$4,748,300	15.30	0.50%	30.00	3.33%	\$ 259,630	\$ 838,137	\$ 79,138	\$ 1,176,905
1000	Services (Overneau & Underground)	240	OH Becondary Bervices	5 4.002.001	ê (40	\$ 4.662.601	5 10.742.431		5 10.742.431	\$ 1.066.900	41.59	2.40%	60.00	1.67%	5 117.394	\$ 1/9.041	\$ 8.908	\$ 305.342
1860	Meters Maters (Careat Maters)	600	Regular Meters	\$ 1,080,198	\$ 012	\$ 1,079,586	\$ 2,437		\$ 2,437	\$ -	14.42	0.94%	30.00	3.33%	\$ 74,891	\$ 81	\$.	\$ 74,973
1960	Meters (Smart Meters)	600	CTa and DTa	\$ 3,037,337	\$ 755	\$ 3,030,562	\$ 10,040,305		\$ 10,040,305	\$ 863,000	3.25	30.74%	15.00	0.07%	\$ 1,117,871	\$ 723,226	\$ 28,767	\$ 1,869,863
1000	Buildings & Extures	360	Buildinge - Cail	5 090.46/ 6 2.290.760	a 948	a 089.519 ¢ 2.290.760	\$ 2.031.542 \$ 2.077.125	1	a 2.031.542	\$ 336.000	10.77	9.29%	30.00	3.33%	5 64.026	s 67.718	s 5.600	5 137.344 £ 479.330
1908	Buildings & Fixtures	350	Buildings - Civil	\$ 3,360,760		\$ 3,380,760	\$ 3,977,135		\$ 3,977,135	\$ 424,000	29.00	3.3/%	65.00	1.54%	\$ 113,891	\$ 61,187	\$ 3,262	\$ 1/8,339
1908	Duildings & Fixtures	351	Duildings * Nooi	a 561.493 e 7.664		a a61,493	\$ 2,422,0E0	1	\$ 2,422,050	\$ 221,000	12.62	12.60%	25.00	4.00%	5 44.485 £ 4.035	5 04 000		\$ 44,485
1908	Buildings & Fixtures	352	Buildings - Parking	\$ 7,564		\$ 7,504	\$ 2,432,950		\$ 2,432,950	\$ 331,000	7.31	13.09%	30.00	3.33%	\$ 1,035	\$ 81,098	\$ 5,51/	\$ 87,650
1908	Duildings & Fixtures	353	Electronic Mark enirel Sustance	s 946 ¢ 47,573		a 946 ¢ 47,573	\$ 1 402 747		5 \$ 1,402,747	\$ 220,000	2.00	50.00%	60.00	1.67%	\$ 473	5	5 0.467	\$ 473
1908	Duildings & Fixures	354	Electronic/wechanical Systems	a 47,572	ê 4.007	÷ 47,572	\$ 1,402,747	1	\$ 1,402,747	\$ 220,000	0.94	100.16%	12.00	0.33%	a 50,504	a 116,896	a 9,16/	a 1/6,566
,300	ballangs a rixiales	300	Electric / wechanical Systems	a 1.239.267	a 1.607	a 1.237.659	a 4.457.864		a 4.457.864	\$ 4/9.000	15.02	6.66%	30.00	3.33%	s 82.417	a 148.595	s 7.983	s ∠38.996

-																		
1908	Buildings & Fixtures	356	Buildings - Improvements	\$		\$	\$ 545.579		\$ 545.579	\$ 41.000		0.00%	15.00	6.67%	s .	\$ 36.372 \$	1.367	\$ 37,739
1915	Office Furniture & Equipment	700	Office Furn & Equip	s -		\$ -	\$ 1,760,467	\$ 73,287	\$ 1,687,180	\$ 658,000		0.00%	5.00	20.00%	s -	\$ 337,436 \$	65,800	\$ 403,236
1920	Computer Equipment - Hardware	710	Computer Equip-Hardware	\$ -		\$	\$ 1.628.219	\$ 66,419	\$ 1,561,800	\$ 868.000		0.00%	3.00	33.33%	s .	\$ 520,600 \$	144.667	\$ 665.267
1930	Transportation Equipment	730	Transportation-Cars, Vans	s -		\$	\$ 3,362,158	\$ 1,149,597	\$ 2,212,561	\$ 760,000		0.00%	8.00	12.50%	s -	\$ 276,570 \$	47,500	\$ 324,070
1930	Transportation Equipment	740	Transportation-Large Vehicles	\$ 85.092		\$ 85.092	\$ 7.801.653		\$ 7.801.653	\$ 370.000	1.00	100.00%	12.00	8.33%	\$ 85.092	\$ 650.138 \$	15.417	\$ 750.646
1930	Transportation Equipment	750	Trailers	\$ -	\$ -	\$ -	\$ 301,846	\$ 31,846	\$ 270,000	\$ 180,000	-	0.00%	10.00	10.00%	s -	\$ 27,000 \$	9,000	\$ 36,000
1935	Stores Equipment	760	Stores Equipment	s -		s -	\$ 328.293	\$ 7.651	\$ 320.642	\$ 15.000		0.00%	8.00	12.50%	s -	\$ 40.080 \$	938	\$ 41.018
1940	Tools, Shop & Garage Equipment	770	Tools,Shop & Garage Equi	s -		s -	\$ 1,115,070	\$ 63.250	\$ 1.051.820	\$ 247,000		0.00%	8.00	12.50%	s -	\$ 131,477 \$	15.438	\$ 146,915
1945	Measurement & Testing Equipment	780	Measurement & Test Equip	s -		\$	\$ 1,500,078	\$ 15,980	\$ 1,484,098	\$ 147,000		0.00%	8.00	12.50%	s -	\$ 185,512 \$	9,188	\$ 194,700
1950	Power Operated Equipment	790	Power Operated Equipment	s -		s -	\$ 773,156	\$ 81,156	\$ 692,000	\$ 140,000		0.00%	8.00	12.50%	s -	\$ 86,500 \$	8,750	\$ 95,250
1955	Communications Equipment	330	Communication Towers	\$ 339,643		\$ 339,643	\$ 186,146	\$ -	\$ 186,146	\$ -	22.92	4.36%	35.00	2.86%	\$ 14,821	\$ 5,318 \$		\$ 20,139
1955	Communications Equipment	331	Communication -wireless	\$ 561.907		\$ 561.907	\$ 2.342.473	\$ -	\$ 2.342.473	\$ 500.000	3.16	31.67%	10.00	10.00%	\$ 177.953	\$ 234.247 \$	25.000	\$ 437.200
1955	Communications Equipment	332	Communication -equipment	\$ -		\$ -	\$ 181,303	\$ 68,503	\$ 112,800	\$ 50,000		0.00%	8.00	12.50%	s -	\$ 14,100 \$	3,125	\$ 17,225
1960	Miscellaneous Equipment	795	Miscellaneous Equipment	s -		s -	\$ 81.115	\$ 315	\$ 80.800	\$ 20.000		0.00%	8.00	12.50%	s -	\$ 10.100 \$	1.250	\$ 11.350
1980	System Supervisor Equipment	320	Scada RTU's	\$ 368,397		\$ 368,397	\$ 4,682,805	\$ -	\$ 4,682,805	\$ 569,800	7.07	14.15%	20.00	5.00%	\$ 52,120	\$ 234,140 \$	14,245	\$ 300,505
1980	System Supervisor Equipment	321	Scada Master Station	s -		\$	\$ 978,752	\$ 61,752	\$ 917,000	\$ 122,400		0.00%	10.00	10.00%	s -	\$ 91,700 \$	6,120	\$ 97,820
1995	Contributions & Grants	1995	Contribution & Grants Credit	-\$ 18.647.502		-\$ 18.647.502	-\$ 6.199.669	s -	-\$ 6,199,669	s -	25.04	3.99%	40.00	2.50%	-\$ 744,709	-\$ 154,992 \$		-\$ 899,701
2440	Deferred Revenue	1996	Deferred Revenue	s -		\$	-\$ 36,705,171		-\$ 36,705,171	-\$4,558,000		0.00%	40.00	2.50%	s -	-\$ 917,629 -\$	56,975	-\$ 974,604
2005	Property Under Finance Lease	2005	Property Under Finance Lease	\$ -		\$	\$ 2.318.969		\$ 2.318.969	\$ -		0.00%	40.00	2.50%	s .	\$ 57.974 \$		\$ 57.974
	Wind a			A 100 100 00E		A 100 000 005		A		A 11 710 000					A	A	1 000 101	A

General: Applicants are to complete this appendix to show the reasonability of the depreciation expense that is included in nate base via. Accumulated depreciation and the revenue requirement. Applicants must provide a breakdown of depreciation and anortization expense in the above format for all relevant accounts. Balances presented in the table should enclude asset referement obligations (AROs) and the related depreciation and accretion expense. These should be disclosed separately consistent with the Notes of historical Audited Financial Sta This appendix must be completed under MERS for each year for the earlier of: 1) all hatching years back to as last metalanity, or 2) all and they appendix the function adjusts, in addition to Bridge Year and Test Year forecasts. If this is the first applicant is rebasing under MERS, contact CEB staff for further guidance on the appropriate depreciation schedules to complete (i.e. applicable years and accounting standard for each schedule).

Note: This is the net book value of assets that exists as at the date of the utility's change in depreciation policies (i.e. as at Jan. 1, 2012 or Jan. 1, 2013). These assets are to be depreciated at the average remaining service life. This amount will not change in years subsequent to the date of the utility's change in depreciation policies. This column is expected to be used until the assets that utility's change in depreciation policies are fully depreciated.

This is the opening groups look value of assess that have been acquired after the date of the utility's change in depreciation policies (a. additions starting in 20122013) for hose who changed policies (a. 1, 20122013). These assets are to be depreciated at the revised service (list. The amount is expected to be equal to the opening groups look value of the prior year? 2 3

A recalculation should be performed to determine the average remaining life of opening balance of assets (i.e. accluding current year's additions) under the change in policies under CGAAP. For example, Asset A has 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 a years (by easing the change in policies under CGAAP, management re-assessed the asset useful life of 30 years. Therefore, the average remaining useful life of the year of policy changes. Due to making the change in policies under CGAAP, management re-assessed the asset useful life and accluded that the revised useful life of Asset A is now 30 years. Therefore, the average remaining useful life of the year of policy changes. Due to making the change in policies under CGAAP, management re-assessed the asset useful life as and concluded that the revised useful life of Asset A is now 30 years. Therefore, the average remaining useful life of the year of policy changes. at January 1 of the year of poly vahages. The useful if used values of the second sec

4 5 6 7 8

Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule
2017	

Depreciation	
Expense per	
Appendix 2-BA	Variance 6
Fixed Assets,	
Column J	
р	q = p-o
\$ 4.348.101	-\$ 76.531
\$ 473.534	-\$ 106.205
\$ 19,789	-\$ 89
\$ -	s -
\$ 6,887	-\$ 525
\$ 5.566	\$ 36
\$ 249,776	-\$ 254
\$ 16.391	-\$ 162
\$ 22,746	ŝ
\$ 43,096	s -
\$ 723.865	\$ 1,126
\$ 801,414	\$ 1,909
\$ 213.354	-\$ 1,124
\$ 700,060	-\$ 14,870
\$ 85,122	-\$ 1,308
\$ -	\$ -
\$ 2,460,332	-\$ 2
\$ 649,072	-\$ 2,729
\$ 121.831	-\$ 1.574
\$ 135,958	\$ 1,398
\$ 28.081	\$ 0
\$ 1,422,606	-\$ 21,733
\$ 189,495	-\$ 7,439
\$ 686.794	\$ 3.231
\$ 527,104	-\$ 5,249
\$ 214,966	-\$ 673
\$ 80,884	\$ 5
\$ 1.489.101	\$ 5.024
\$ 110,921	\$ 68
	\$ 419
\$ 128.608	
\$ 128.608 \$ 44,486	s -



existed as at the date of the s additions. (would have a remaining service s) under the revised CGAAP as

Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule
2018	

D E Ap Fi	epreciation xpense per pendix 2-BA xed Assets, Column J	Variance ⁶				
_	P		q = p-o			
\$	4.256.103	-S	100.619			
¢	598 550	.e	927			
*	00,000	The second	020			
3	22.4/6	2	3/8			
- 2		\$				
S	8.991	ŝ	2			
\$	5,765	-\$	107			
ŝ	252.407	-S	5			
\$	17,560	-\$	140			
\$	22 779	\$	0			
¢	43.096	.e				
¢	751 401	÷	3 8 3 0			
	701,421	1.5	3,829			
3	832.709	-5	646			
Ş	223,641	-\$	351			
S	806.945	-S	14.156			
\$	92,459	-\$	993			
		—				
ŝ	-	s	-			
¢	2 304 801	e	70			
*	700 000	ž				
3	/00.232	->	2.551			
- 2	152,327	>	3,742			
S	144.621	-S	430			
\$	27,448	\$	0			
ŝ	1.544.564	-s	5.511			
\$	205.613	-S	2.858			
\$	715 318	.s	2 582			
é	607 746	÷	30.502			
*	007.743	1.0	30.303			
3	228,327	->	2,913			
5	78.213	-5	0			
\$	1,575,384	-\$	7,871			
Ś	116.267	s	344			
\$	134,066	-\$	39			
ŝ	44,486	s	-			
\$	49 178	. s	4.345			
¢	473	.e	-			
*	000 775	The second				
0	477.000	1	1./13			
\$	177,626	-\$	1,844			
5	17.633	-\$	1.528			
\$	139,484	-\$	18,038			
ŝ	452.411	-S	57.676			
\$	307,459	-\$	3,536			
\$	589,660	-s	8.371			
s	35 125	\$	65			
¢	33 188	Lê.	1 1 1 2 2			
	119.000	1.	.,132			
0	110.003	1.5	917			
\$	123,124	-\$	o,916			
S	118.376	-\$	5			
\$	20,139	\$	0			
ŝ	311.519	s	0			
\$	22,403	-\$	118			
\$	505	\$	0			
é	200.010	.e	1.520			
4	70 229	12	4.020			
-	12,338	1.9	1,828			
-5	899.701	-5	0			
-\$	411,680	\$	2,726			
\$	57,974	\$	28,987			
s	18,454,512	-\$	246,777			

existed as at the date of the

s additions. would have a remaining service s) under the revised CGAAP as



Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	A Variance ⁶
р	q = p-o
\$ 4.205.539	-\$ 120.401
\$ 387,778	3 -\$ 2,780

Ś	24.322	.s	37
\$		\$	
Ś	8.991	s	0
\$	6,002	\$	0
ŝ	253.389	s	103
\$	17,187	-\$	425
ŝ	30.027	s	2.488
\$	43.096	-s	0
\$	795,481	\$	1,081
Ś	877.741	s	152
\$	239,815	-\$	872
ŝ	944.705	-S	19.062
\$	102,160	-\$	2,486
2	-	s	
\$	2,150,721	\$	3
2	900.711	s	2.211
\$	165,094	\$	2,003
5	144.914	-5	250
	24,696	\$	307
5	1.627.883	S	3.005
	214,696	->	5,970
	760,924	\$	7,094
	249 242	-2	15,352
-	240,343		5/5
	1 651 002	2	43.434
*	110 429	.0	13,421
ŝ	140 284	.e	2 540
é	44.496	÷	2,040
ě	60 101		3 208
é	473	.e	0,200
é	343 950	e	2 5 3 6
ŝ	189 293	.5	1.447
ŝ	22,993	.s.	1.915
ŝ	178.030	-s	22.630
ŝ	436,177	-s	13,578
ŝ	291.232	ŝ	15,102
ŝ	653.355	s	9,110
ŝ	33.901	-s	244
\$	36,914	-\$	69
\$	105.743	s	8.143
\$	142,379	-\$	9,563
\$	106.502	s	16.065
\$	20,139	-\$	0
ŝ	312.181	-S	0
\$	22,663	\$	0
\$	1,828	-\$	2,028
\$	221.716	\$	858
\$	54,879	-\$	548
-5	899.701	-5	0
-\$	524,629	\$	4,199
\$	57,974	\$	0
\$	18,846,727	-\$	165,066

: existed as at the date of the s additions. I would have a remaining service s) under the revised CGAAP as

Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule
2020	

 Dependition Expense per Appendit, 284.
 Varians*

 P
 9 = P 0

 8
 67,729
 5
 97,79

 8
 67,729
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 97,79

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 67,729
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 97,79

 5
 70,729
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 97,79

 5
 70,720
 5
 97,79

 5
 70,720
 5
 97,79

 5
 70,700
 4
 146

 5
 71,746
 4
 346

 5
 71,746
 4
 346

 5
 71,746
 4
 347

 5
 70,700
 4
 1348

 5
 70,700
 4
 1348

 5
 70,700
 4
 1348

 5
 107,200
 4
 1328

 5
 107,200
 4
 1328

 5
 107,200
 4
 1328

 5
 107,200
 4
 1328

 5
 107,200
 4
 1427

 <t

existed as at the date of the s additions.

would have a remaining service s) under the revised CGAAP as



: existed as at the date of the s additions. I would have a remaining service s) under the revised CGAAP as







: existed as at the date of the s additions. I would have a remaining service s) under the revised CGAAP as

File Number:	EB-2021-0041
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Schedule:	
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Appendix 2-D Overhead Expense

Applicants are to provide a breakdown of OM&A before capitalization in the below table. OM&A before capitalization may be broken down by cost center, program, drivers or another format best suited to focus on capitalized vs. uncapitalized OM&A.

OM&A Before Capitalization		2018		2019		2020		2021 Deiden Voor		2022
	н	istorical fear	н	storical tear	н	istorical rear		Bridge Year		Test Tear
Asset management	\$	5,677,944	\$	5,325,832	\$	5,530,420	\$	6,056,300	\$	6,283,000
Operations and maintenance	\$	17,194,897	\$	17,205,833	\$	17,834,728	\$	18,903,800	\$	19,454,600
Metering and data management	\$	3,653,969	\$	3,773,530	\$	3,887,226	\$	4,174,800	\$	4,339,100
Information technology	\$	6,600,759	\$	7,197,586	\$	7,597,947	\$	8,609,200	\$	9,142,800
Customer service and collections	\$	2,952,638	\$	3,203,941	\$	3,240,234	\$	3,951,700	\$	4,285,400
Corporate communications	\$	1,027,752	\$	1,255,035	\$	1,114,541	\$	1,404,900	\$	1,505,000
Human resources, health and safety	\$	1,647,066	\$	1,803,655	\$	1,858,744	\$	1,890,500	\$	2,031,200
Facilities and environmental services	\$	3,290,437	\$	3,394,554	\$	3,503,427	\$	3,644,500	\$	3,736,900
Corporate services	\$	5,280,046	\$	5,311,884	\$	5,731,238	\$	5,619,040	\$	5,709,700
Locate services	\$	1,061,779	\$	1,038,641	\$	1,117,756	\$	1,096,400	\$	1,125,700
Fleet services (gross expenditures)	\$	4,405,792	\$	4,510,635	\$	4,801,883	\$	5,169,400	\$	5,299,900
Materials management (gross expenditures)	\$	976,942	\$	1,043,825	\$	1,164,601	\$	1,381,000	\$	1,414,200
Fleet and materials management cost allocations	-\$	3,337,925	-\$	3,349,519	-\$	3,531,596	-\$	3,859,500	-\$	3,966,400
Total OM&A Before Capitalization (B)	\$	50,432,097	\$	51,715,433	\$	53,851,149	\$	58,042,040	\$	60,361,100

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.

						Directly	
Capitalized OM&A	2018	2019	2020	2021	2022	Attributable?	
	Historical Year	Historical Year	Historical Year	Bridge Year	Test Year	(Yes/No)	Explanation for Change in Overhead Capitalized
Asset management	\$ 1,539,981	\$ 1,597,616	\$ 1,898,519	\$ 2,007,100	\$ 2,073,300	Yes	No changes.
Operations and maintenance	\$ 6,152,536	\$ 6,164,107	\$ 6,249,519	\$ 7,531,800	\$ 7,688,700	Yes	No changes.
Metering and data management	\$ 296,863	\$ 132,108	\$ 286,166	\$ 293,800	\$ 302,200	Yes	No changes.
Information Technology	\$ 1,281,371	\$ 1,601,227	\$ 2,372,818	\$ 2,764,800	\$ 2,833,900	Yes	No changes.
Customer service and collections	\$ 139,948	\$ 88,965	\$ 159,909	\$ 336,000	\$ 336,000	Yes	No changes.
Corporate communications	\$-	\$ 3,852	\$ 6,252	\$ 112,100	\$ 114,600	Yes	No changes.
Human resources, health and safety	\$-	\$-	\$ 1,843	\$-	\$-	Yes	No changes.
Facilities and environmental services	\$ 587	\$ 1,681	\$ 12,019	\$-	\$-	Yes	No changes.
Fleet services (gross expenditures)	\$ 1,422,742	\$ 1,495,134	\$ 1,651,462	\$ 1,789,000	\$ 1,823,500	Yes	No changes.
Materials management (gross expenditures)	\$ 298,444	\$ 259,702	\$ 285,390	\$ 402,100	\$ 410,900	Yes	No changes.
Total Capitalized OM&A (A)	\$ 11,132,473	\$ 11,344,393	\$ 12,923,898	\$ 15,236,700	\$ 15,583,100		
% of Capitalized OM&A (=A/B)	22%	22%	24%	26%	26%		

TO BE UPDATED AT DRAFT RATE ORDER STAGE



Tab:

Date:

Appendix 2-FA

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

Enter the details of the Renewable Generation Connection projects as described in the appropriate section of the Filing Requirements.

All costs entered on this page will be transferred to the appropriate cells in the appendices that follow

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

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

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

There are two scenarios described below. Separate sets of spreadsheets (2-FA, 2-FB, 2-FC) should be submited for each scenario as required. io 1:

Past Investments with No Recovery. The distributor has made investments in the past (during the IRM Years), but has not received approval for these projects and therefore did not receive

revenue from the IESO under Regulation 330/09 and did not receive ratepayer revenue for the direct benefit portion of the investment. The WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage should correspond to the distributor's last Cost of Service approval. The Direct Benefit portion of the calculated Revenue Requirement for each year should be summed and can be applied for recovery from the distributor's ratepayers through a rate rider. The Provincial Recovery portion of the calculated Revenue Requirement for each year should be summed and can be applied for recovery from the IESO through a separate order.

Scenario 2:

Investments in the Test Year and Beyond. Distributor plans to make investments in 2022 and/or beyond. These investments should be added to 2-FA in the appropriate year. The WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage should correspond to the distributor's current application.

Part A										Т	est Yea	ır							
REI Investments (Direct Benefit at 6%)	2017		2018		20	19	2020	202	1		2022		2	023	2024		202	25	2026
Project 1																			
Name: REI Connection Project																			
Capital Costs	\$0		\$0		\$	60	\$0	\$0			\$0			\$0	\$0		\$0)	\$0
Incremental OM&A (Start-Up)	\$0		\$0		\$	60	\$0	\$0			\$0			\$0	\$0		\$0)	\$0
Incremental OM&A (Ongoing)	\$0		\$0		\$	60	\$0	\$0			\$0			\$0	\$0		\$0)	\$0
Project 2																			
Name: REI Connection Project																			
Capital Costs	\$0		\$0		\$	60	\$0	\$0			\$0			\$0	\$0		\$0)	\$0
Incremental OM&A (Start-Up)	\$0		\$0		\$	60	\$0	\$0			\$0			\$0	\$0		\$0)	\$0
Incremental OM&A (Ongoing)	\$0		\$0		\$	60	\$0	\$0			\$0			\$0	\$0		\$0)	\$0
Project 3																			
Name: REI Connection Project																			
Capital Costs	\$0		\$0		\$	50	\$0	\$0			\$0			\$0	\$0		\$0)	\$0
Incremental OM&A (Start-Up)	\$0		\$0		\$	60	\$0	\$0			\$0			\$0	\$0		\$0)	\$0
Incremental OM&A (Ongoing)	\$0		\$0		\$	60	\$0	\$0			\$0			\$0	\$0		\$0)	\$0
Project 4																			
Name: REI Connection Project																			
Capital Costs	\$0		\$0		\$	50	\$0	\$0			\$0			\$0	\$0		\$0)	\$0
Incremental OM&A (Start-Up)	\$0		\$0		\$	60	\$0	\$0			\$0			\$0	\$0		\$0)	\$0
Incremental OM&A (Ongoing)	\$0		\$0		\$	60	\$0	\$0			\$0			\$0	\$0		\$0)	\$0
Project 5																			
Name: REI Connection Project																			
Capital Costs	\$0		\$0		s	60	\$0	\$0			\$0			\$0	\$0		\$0)	\$0
Incremental OM&A (Start-Up)	\$0		\$0		\$	50	\$0	\$0			\$0			\$0	\$0		\$0)	\$0
Incremental OM&A (Ongoing)	\$0		\$0		\$	60	\$0	\$0			\$0			\$0	\$0		\$0)	\$0
Total Capital Costs	\$	-	\$	- \$		-	\$	\$	-	\$		-	\$	-	\$	- \$		-	\$
Total Incremental OM&A (Start-Up)	\$	-	\$	- \$		-	\$ -	\$	-	\$			\$	-	\$	- \$		-	\$ -
Total Incremental OM&A (Ongoing)	\$	-	\$	- \$			\$ -	\$	-	\$		-	\$	-	\$	- \$		-	\$ -

Part B										Те	st Year							
Expansion Investments (Direct Benefit at 17%)	20	017	2018		2019		2020	2021			2022	2023		2024		2	025	2026
Project 1																		
Name: Expansion Connection Project																		
Capital Costs	9	50	\$0		\$0		\$0	\$0			\$0	\$0		\$0		:	\$0	\$0
Incremental OM&A (Start-Up)	9	60	\$0		\$0		\$0	\$0			\$0	\$0		\$0		:	\$0	\$0
Incremental OM&A (Ongoing)	9	\$0	\$0		\$0		\$0	\$0			\$0	\$0		\$0		:	\$0	\$0
Project 2																		
Name: Expansion Connection Project																		
Capital Costs	9	50	\$0		\$0		\$0	\$0			\$0	\$0		\$0		:	\$0	\$0
Incremental OM&A (Start-Up)	9	50	\$0		\$0		\$0	\$0			\$0	\$0		\$0		:	\$0	\$0
Incremental OM&A (Ongoing)	9	\$0	\$0		\$0		\$0	\$0			\$0	\$0		\$0		5	\$0	\$0
Project 3																		
Name: Expansion Connection Project																		
Capital Costs	9	50	\$0		\$0		\$0	\$0			\$0	\$0		\$0		:	\$0	\$0
Incremental OM&A (Start-Up)	9	50	\$0		\$0		\$0	\$0			\$0	\$0		\$0		:	\$0	\$0
Incremental OM&A (Ongoing)	9	60	\$0		\$0		\$0	\$0			\$0	\$0		\$0		:	\$0	\$0
Project 4																		
Name: Expansion Connection Project																		
Capital Costs	9	60	\$0		\$0		\$0	\$0			\$0	\$0		\$0		:	\$0	\$0
Incremental OM&A (Start-Up)	9	50	\$0		\$0		\$0	\$0			\$0	\$0		\$0		:	\$0	\$0
Incremental OM&A (Ongoing)	\$	\$0	\$0		\$0		\$0	\$0			\$0	\$0		\$0		:	\$0	\$0
Project 5																		
Name: Expansion Connection Project																		
Capital Costs	9	50	\$0		\$0		\$0	\$0			\$0	\$0		\$0		:	\$0	\$0
Incremental OM&A (Start-Up)	9	50	\$0		\$0		\$0	\$0			\$0	\$0		\$0		:	\$0	\$0
Incremental OM&A (Ongoing)	\$	\$0	\$0		\$0		\$0	\$0			\$0	\$0		\$0		:	\$0	\$0
Total Capital Costs	\$	-	\$	- \$			\$ -	\$		\$		\$	- \$		- 9	\$	-	\$ -
Total Incremental OM&A (Start-Up)	\$	-	\$	- \$		-	\$ -	\$	-	\$	-	\$	- \$		- 5	\$	-	\$ -
Total Incremental OM&A (Ongoing)	\$		\$	- \$		-	\$ -	\$		\$		\$	- \$		- 9	\$	-	\$



Appendix 2-FB

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

This table will calculate the distributor/provincial shares of the investments entered in Part A of Appendix 2-FA.

Enter values in green shaded cells: WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage.

For historical investments, enter the variables that were approved in your last cost of service test year. For 2011 and beyond, enter variables as in the application. Rate Riders related to the direct benefit portion of the renewable investments are not calculated for the Test Year as these assets and costs are already in the distributor's rate base/revenue requirement.

					2017					2018					2019					2020					20	21		
				Direc	t Benefit	Provi	ncial		Direct	Benefit	Prov	rincial		Diree	t Benefit	Provir	cial		Direc	t Benefit	Pr	ovincial			Direct I	Benefit	Provincial	
			Total		6%	94	%	Total		6%	94	4%	Total		6%	94%	6	Total		6%		94%		Total		6%	94%	Total
Net Fixed Assets (average)			s -	\$	-	\$	-	\$ -	\$	-	\$	-	\$-	\$	-	\$		ş -	\$	-	\$	-	\$	-	\$	-	\$-	s -
Incremental OM&A (on-going, N/A for Provinci	al Recovery)		\$0	\$		\$	-	\$0	\$	-	\$	-	\$0	\$	-	\$	-	\$0	\$		\$	-		\$0	\$	-	\$-	\$0
Incremental OM&A (start-up, applicable for Pro	ovincial Recovery)		\$0	\$	-	\$	-	\$0	\$	-	\$	-	\$0	\$	-	\$	-	\$0	\$	-	\$	-		\$0	\$	-	ş -	\$0
Rebasing Year vs. Test Year	2017	2022																										
Allowance for Working Capital (enter rate)				\$		\$	-		\$		\$	-		S	-	s	-		\$		\$	-	_		\$	-	\$-	_
Rate Base				\$		\$	-		\$	-	\$	-		\$		s	-		\$	-	\$	-			\$	-	s -	
Patasian Van un Tant Van	2017	2022																										
Deemed ST Debt	4.00%	4.00%		e		e			e					e		e			e		e				e		e .	
Deemed J T Debt	4.00%	4.00%		ç		e e			e 9		e e			°		e .			÷		ę				e e		e .	
Deemed Er Debi	40.00%	40.00%		ç		e e			e 9		e e			°		e .			÷		ę				e e		e .	
Deenied Equity	40.00%	40.0078		3		Ģ			ą		ş			Ŷ		3			÷		÷				ş		.	
ST Interest (enter rate)				s		s	-		\$	-	\$	-		s	-	s	-		\$		\$				\$		s -	
LT Interest (enter rate)				s		s			s		s	-		s	-	s			s		s	-			s		s -	
Return on Equity (enter rate)				s		s			s		s	-		s	-	s			s		s	-			s		s -	
Cost of Capital Total				S		s	-		s		s	-		S		S	-		s		s		_		s		s -	-
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OM&A				\$		\$	-		\$		\$	-		s	-	\$	-		\$		\$	-			\$	-	ş -	
Amortization			ş -	\$		\$	-	s -	\$		\$	-	s -	s	-	\$		ş -	\$		\$	-	\$		\$	-	ş -	\$-
Grossed-up PILs				\$	-	\$	-		\$	-	\$	-		s	-	s	-		\$	-	\$	-			\$	-	s -	
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Revenue Requirement				\$		\$	-		\$		\$	-		\$		\$	-		\$		\$	-			\$		ş -	_
Drawin sint Data Dratastica																6					~		_				6	-
FIOVITUIAI INALE FIOLECIIUI						÷					ę					ş	-				ې	-	_			•	а. -	-
Monthly Amount Paid by IESO						\$					\$	-				\$					\$	-	_				ş -	-
						-					-										-		_					-

Note 1: The distributor should follow the regulatory accounting set out in the Accounting Procedure Handbook Guidance FAQs issued in March 2015. O10 of the APH FAQs states that: "For approved eligible investments as defined under O.Reg. 33009 under the OEB Act, a variance account will continue to be used for the purpose of recording variances between the revenue requirement based on actual costs of approved eligible investments and the revenue received from the IESO." The answer for O10 provides the accounting guidance fAts arean account: "Distributors that have included eligible investments and the revenue requirement based on actual costs of approved eligible investments and the revenue received from the IESO." The answer for O10 provides the accounting guidance fAts arean account: "Distributors that have included eligible investments and the revenue requirement account is proved in provide account state account is proved in the state account state account is an account." Distributors that have included eligible investmenting reador proved in prevention guidance fAts area proved for myeting and account is proved in prevenue requirement account state acting and and/or operating costs that are eligible for rate protection, as incurred by the distributor for eligible renewable enabling and expansion investments, and the rate protection prevenue. The area for account is not state the rest and account account is not account. The answer for recording the incurrent is not account in the account (SS3.) The prevenue requirement account is not account in the state account is not account in the instruction prevenue requirement account is not account in the account is not account in the account account is not account in the account is not account in the account account is not account is not account in the account is not account is not account in the account is not account is not account in the account is not account is not account i

PILs Calculation					-						-					
				2017		20	18		20	19		20	20		202	<i>d</i>
Income Tax			Direct Benefit	Provincial	_	Direct Benefit	Provincial		Direct Benefit	Provincial	-	Direct Benefit	Provincial	-	Direct Benefit	Provincial
Net Income - ROE on Rate Base Amortization (6% DB and 94% P) CCA (6% DB and 94% P) Taxable income	2017	2022	S - S - S -	\$ - \$ - \$ - \$ -	-	\$- \$- \$-	\$ - \$ - \$ - \$ -		\$ - \$ - \$ - \$ -	s - s - s - s -	-	\$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -		\$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -
Tax Rate (to be entered)			0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
Income Taxes Payable Gross Up Income Taxes Payable			<u>s</u> -	s -	-	<u>s</u> -	s -		<u>s</u> -	s -	-	<u>s</u> -	s -		s -	<u>s</u> -
Grossed Up PILs			\$ -	\$ -	_	\$ -	\$ -		\$ -	\$ -	_	\$ -	\$ -	-	\$ -	\$ -
								Test Year								
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027]		
Net Fixed Assets Enter applicable amortization in years:	40													<u>.</u>		
Opening Gross Fixed Assets				\$ -	\$ -	\$-	\$ -	\$ -	ş -	ş -	\$-	\$-	\$ -			
Capital Additions			\$ -	\$-	\$ -	\$-	\$ -	\$ -	ş -	ş -	\$-	\$ -	\$ -			
Closing Gross Fixed Assets			\$ -	\$-	\$-	\$-	\$-	\$-	ş -	ş -	\$-	\$-	\$-	-		
Opening Accumulated Amortization				\$ -	\$-	\$-	\$-	\$-	ş -	ş -	\$-	\$-	\$-	-		
Current Year Amortization (before additions)			s -	\$ -	s -	s -	s -	\$ -	s -	s -	s -	s -	s -			
Capital Additions Amortization (half year)			s -	\$ -	\$ -	\$-	\$ -	\$ -	s -	s -	\$-	\$-	\$ -	_		
Closing Accumulated Amortization			ş -	\$-	\$ -	ş -	\$-	\$-	ş -	ş -	\$-	\$-	\$-			
Opening Net Fixed Assets			s -	s -	s -	s -	s -	s -	s -	s -	s -	s -	s -			
Closing Net Fixed Assets			s -	s -	s -	\$ -	s -	\$ -	s -	s -	s -	\$ -	\$ -			
Average Net Fixed Assets			s -	\$-	\$-	\$-	\$ -	\$-	ş -	ş -	\$-	\$-	\$-			
UCC for PILs Calculation								Test Year								
			2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027			
Opening LICC			\$.	\$.	٠.	s .	s .	<u>،</u>	s .	s .	٠.	٠.	¢ .	-		
Capital Additions			s -	\$.	\$ -	s -	s -	s -	\$.	\$.	\$ -	\$ -	\$ -	-		
			-	-	-	-	-		-	-	-	-	-			

UCC Before Half Year Rule		s	-	\$ -	\$ -	\$ 	\$ -	\$	s	-	s		\$	\$	\$ -
Capital Additions (half year)		s		\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	\$	-	\$ -	\$ -	\$ -
Reduced UCC		\$		\$	\$ -	\$	\$	\$	\$	-	ş		\$	\$	\$ -
CCA Rate Class (to be entered)															
CCA Rate (to be entered)															
CCA		\$		\$	\$ -	\$	\$	\$	\$	-	ş		\$	\$	\$ -
Closing UCC		\$		\$	\$ -	\$	\$	\$	\$	-	ş		\$	\$	\$ -

Te	est Year																										
	2022						2023						2024						2025						2026		
Direc	t Benefit	Р	ovincial			Direct	Benefit	Pi	rovincial			Direc	t Benefit	Pr	ovincial			Direct	Benefit	Р	rovincial			Direc	t Benefit	Pro	vincial
	6%		94%		Total		6%		94%	т	otal		6%		94%		Total		6%		94%	т	otal		6%	9	94%
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		Test `	Year																					
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Dire	ect Ben	əfit	Prov	rincial	-	Direc	t Benefit	Pr	ovincial	-	Direct	Benefit	Pro	ovincial		Direct	Benefit	Pro	vincial		Direct	Benefit	Pro	vincial
															Total					Total				
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Appendix 2-FC

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

This table will calculate the distributor/provincial shares of the investments entered in Part B of Appendix 2-FA.

Enter values in green shaded cells: WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage.

Effect Values in green shows can be precedinge, see percentages, and controls and any activity and the participation of the set of t

					2017					2018					2019					2020					203	21			
				Dire	ect Benefit	Prov	/incial		Direct	Benefit	Provin	ncial		Direc	t Benefit	Prov	incial		Dir	ect Benefit	Р	rovincial			Direct E	Benefit	Provinci	ial	
			Total		17%	83	3%	Total		17%	83%	6	Total		17%	83	3%	Total		17%		83%		Total	1	7%	83%		Fotal
Net Fixed Assets (average)			\$	- \$	-	\$	-	ş -	\$		\$	-	\$ -	\$		\$	-	ş -	- \$		\$	-	\$		\$	-	\$ -	- \$	
Incremental OM&A (on-going, N/A for Provincial Re	covery)		\$0	\$	-	\$	-	\$0	\$	-	\$	-	\$0	\$	-	\$	-	\$0	s		\$	-		\$0	\$	-	\$ ·	-	\$0
Incremental OM&A (start-up, applicable for Provinc	ial Recovery)		\$0	\$	-	\$	-	\$0	\$	-	\$	-	\$0	\$	-	\$	-	\$0	s		\$	-		\$0	\$	-	\$ ·	-	\$0
Rebasing Year vs. Test Year	2017	2022																											
Allowance for Working Capital (enter rate)				\$	-	s	-		\$	-	\$	-		\$	-	\$	-		S		s		_		\$	-	\$.		
Rate Base				\$	-	s	-		\$		\$	-		\$	-	\$	-		\$	-	\$	-			\$	-	\$ -	-	
	2017	2022																											
Deemed ST Debt	4.00%	4.00%		\$	-	\$	-		\$		\$	-		\$	-	\$	-		\$	-	\$	-			\$	-	\$ -	-	
Deemed LT Debt	56.00%	56.00%		\$	-	Ş	-		\$		\$	-		\$	-	\$	-		\$	-	\$	-			\$		ş .	-	
Deemed Equity	40.00%	40.00%		\$	-	s	-		\$	-	\$	-		\$	-	\$	-		\$		\$	-			\$	-	\$		
ST Interest (enter rate)				\$		s			s		s			\$		\$			s		s				s	-	s -		
I T Interest (enter rate)				s	-	s			s		s	-		s	-	s			s	-	s				s		s .	-	
Return on Equity (enter rate)				ŝ		ŝ			ŝ		ŝ			ŝ		ŝ	-		ŝ		ŝ				ŝ		ŝ.	-	
Cost of Capital Total				\$		ş			\$		\$	•		\$		\$			ŝ		ş		_		\$		\$.		
OM&A				\$	-	\$	-		\$	-	\$	-		\$	-	\$	-		\$	-	\$	-			\$	-	\$.		
Amortization			\$	- \$	-	\$	-	ş -	\$		\$	-	ş -	\$	-	\$	-	\$ -	- \$	-	\$	-	\$	-	\$	-	\$ -	- \$	
Grossed-up PILs				\$	-	Ş	-		\$	-	\$			\$	-	\$	-		\$	-	\$	-			\$	-	\$.	-	
Revenue Requirement				\$	-	s		•	\$		\$	-		\$	-	\$			\$		\$		_		\$		\$.	_	
Provincial Rate Protection						\$		-			\$	-				\$					\$	-	_				\$	-	
Monthly Amount Paid by IESO						\$					\$	-				\$	-				\$		_				\$	-	

Note 1: The distributor should follow the regulatory accounting set out in the Accounting Procedure Handbook Guidance FAQs issued in March 2015. Q10 of the APH FAQs states that: "For approved eligible investments as defined under O.Reg. 330.09 under the OEB Act, a variance account will continue to be used for the purpose of recording variances between the revenue requirement based on actual costs of approved eligible investments and the revenue requirement based on actual costs of approved eligible investments and the revenue requirement based on actual costs of approved eligible investments and the revenue requirement based on actual costs of approved eligible investments and the revenue requirement based on actual costs of approved eligible investments and the revenue requirement based on actual costs of approved eligible investments and the revenue requirement based on actual costs of approved eligible investments and the revenue requirement based on actual costs of approved eligible investments and the revenue requirement based on actual costs of approved eligible investments and the reaction approval for investments forecast to enter service bayond the sets year for purportage the set year for purportage the investment approved for investments forecast to enter service bayond the set year for purportage the investment approved for investments collected from the test years or purportage costs that are eligible for rate protection, as incurred by the distributor for eligible renewable enabling and expansion investments, and the rate protection purport define sets the test. The answer further provides the investments, and the real eligible for test years (costs and Revenues of the Direct Benefit are to be included in the test year applicant Rate Base and Revenues.

PILs Calculation

PILS Calculation																		
				2017				2018			2019			2	020		202	1
Income Tax			Direct Ben	efit Provin	cial		Direct Benefit	Provincial	-	Direct Be	nefit	Provincial		Direct Benefit	Provincial	Direct	Benefit	Provincial
Net Income - ROE on Rate Base Amortization (6% DB and 94% P) CCA (6% DB and 94% P) Taxable income	2017	2022	\$ \$ \$	- S - S - S - S			\$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -	-	\$ \$ \$	- \$ - \$ - \$ - \$	-		s - s - s -	\$ - \$ - \$ - \$ -	\$ \$ \$	-	\$ - \$ - \$ - \$ -
Tax Rate (to be entered)			0.00%	0.00	%		0.00%	0.00%		0.00	%	0.00%		0.00%	0.00%	C	.00%	0.00%
Income Taxes Payable Gross Up			\$	- \$	· _		<u>s</u> -	\$ -	-	\$	- \$	-		<u>s</u> -	s -	\$	-	\$ -
Grossed Up PILs			\$	- S - S	-		\$ -	\$ - \$ -	-	\$	- \$	-		\$ - \$ -	\$ -	\$		\$ - \$ -
									Test Year									
			2017	201	8	2019	2020	2021	2022	202	3	2024	2025	2026	2027			
Net Fixed Assets Enter applicable amortization in years:	40																	
Opening Gross Fixed Assets				Ş	- \$	-	\$-	\$-	\$.	\$	- \$		ş -	ş -	ş -			
Capital Additions			\$	- \$	- \$	-	\$-	\$-	\$.	\$	- \$		ş -	ş -	ş -			
Closing Gross Fixed Assets			\$	- \$	- \$	-	\$-	\$-	\$-	\$	- \$	-	ş -	ş -	ş -			
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Current Year Amortization (before additions)			\$	- \$	- \$		\$-	\$-	\$-	\$	- \$	-	ş -	ş -	ş -	-		
Capital Additions Amortization (half year)			\$	- \$	- \$	-	\$-	\$-	\$-	\$	- \$	-	s -	\$ -	ş -	_		
Closing Accumulated Amortization			\$	- \$	- \$	-	ş -	ş -	ş -	\$	- \$	-	ş -	ş -	ş -			
Opening Net Fixed Assets			s	- s	- s		s -	s -	s -	s	- 5		s -	s .	s -			
Closing Net Fixed Assets			s	- S	- S	-	s -	\$ -	\$ -	ŝ	- S	-	s -	\$ -	s -	•		
Average Net Fixed Assets			\$	- \$	- \$	-	\$ -	\$ -	\$ -	\$	- \$	-	\$ -	ş -	\$ -			
UCC for PIL & Colculation									Tost Yoor									
occ for Fies calculation			2017	201	•	2010	2020	2021	2022	202	2	2024	2025	2026	2027	•		
			2017	201	•	2010	2020	2021	2022	202		2024	2023	2020	2021	•		
Opening UCC			0	S	- S		s -	s -	s -	\$	- \$		s -	s -	s -			
Capital Additions			\$	- \$	- \$	-	\$ -	\$ -	\$ -	\$	- \$	-	\$ -	\$	s -			

JCC Before Half Year Rule		\$	-	\$	-	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	\$	- 9	5
Capital Additions (half year)		\$	-	\$		ş		\$	\$	\$ -	\$ -	\$	ş		\$		5
Reduced UCC		\$	-	\$		ş		\$	\$	\$ -	\$ -	\$	ş		\$		5
CA Rate Class (to be entered)																	
A Rate (to be entered)																	
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Josing UCC		S	-	s	-	s	-	\$	\$ -	\$ -	\$ -	\$ -	s	-	s	- 5	5

	lest Year																										
	2022						2023						2024						2025						2026		
Dire	ct Benefit	P	rovincial			Direct	Benefit	Р	rovincial			Dire	t Benefit	P	rovincial			Direct	t Benefit	P	rovincial			Direct	Benefit	Pr	ovincial
	17%		83%		Total		17%		83%		Total		17%		83%		Total		17%		83%		Total		17%		83%
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		Tes	st Year																					
	2022 2023		Ι	2024						2025					2	026								
Direct Benefit		Provincial		_	Direct Benefit Provincial		_	Direct Benefit		Provincial			Direct Benefit		Provincial			Direct Benefit		Provincial				
															Total					Total				
\$		-	\$	-		\$	-	\$	-		\$	-	\$			\$	-	\$			\$	-	s	
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Appendix 2-G Service Reliability and Quality Indicators

Service Reliability

Index	Excluding Loss of Supply and Major Event Days				Including Major Event Days, Excluding Loss of Supply					Including Loss of Supply, Excluding Major Event Days						Including Loss of Supply and Major Event Days				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
SAIDI	0.97	0.93	0.82	0.80	0.86	0.97	1.31	1.36	1.14	0.86	0.99	0.94	0.90	0.89	0.95	0.99	1.42	1.44	1.37	0.95
SAIFI	1.03	1.00	1.40	1.14	1.05	1.03	1.28	1.80	1.33	1.05	1.24	1.15	1.79	1.71	1.48	1.24	1.51	2.20	2.09	1.48
							5 Year Hist	orical Averag	ge							_				
SAIDI					0.874					1.127					0.933					1.232
SAIFI					1.123					1.297					1.476					1.706

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%	96.60%	97.56%	99.48%	99.32%	98.86%
High Voltage Connections	90.0%	100.00%	100.00%	100.00%	100.00%	100.00%
Telephone Accessibility	65.0%	67.00%	68.57%	70.33%	76.79%	73.41%
Appointments Met	90.0%	99.90%	99.87%	100.00%	100.00%	100.00%
Written Response to Enquires	80.0%	100.00%	100.00%	100.00%	100.00%	100.00%
Emergency Urban Response	80.0%	97.30%	96.46%	97.04%	98.29%	93.15%
Emergency Rural Response	80.0%	N/A	N/A	N/A	N/A	N/A
Telephone Call Abandon Rate	10.0%	3.10%	2.95%	3.02%	2.85%	3.82%
Appointment Scheduling	90.0%	98.79%	95.21%	82.75%	100.00%	100.00%
Rescheduling a Missed Appointment	100.0%	100.00%	100.00%	N/A	N/A	N/A
Reconnection Performance Standard	85.0%	99.20%	99.92%	99.95%	99.74%	100.00%

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

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Appendix 2-H Other Operating Revenue

USoA #	USoA Description	2017 Actual ²			018 Actual ²	2	019 Actual ²	2	020 Actual	В	ridge Year	T	est Year
			2017		2018		2019		2020		2021		2022
	Reporting Basis	L	MIFRS		MIFRS	L	MIFRS		MIFRS	L_	MIFRS	-	MIFRS
4082	Retail Services Revenues	-\$	64,994	-\$	54,315	-\$	80,321	-\$	87,331	-\$	79,900	-\$	73,500
4084	Service Transaction Requests (STR) Revenues	-\$	1,380	-\$	809	-\$	1,435	-\$	1,609	-\$	1,600	-\$	1,500
4086	SSS Administration Revenue	-\$	456,154	-\$	464,004	-\$	475,084	-\$	482,462	-\$	483,300	-\$	489,200
4090	Electric Services Incidental to Energy Sales	\$	-	\$	-	\$	-	\$	-				
4205	Interdepartmental Rents	\$	-	\$	-	\$	-	\$	-				
4210	Rent from Electric Property	-\$	445,977	-\$	493,781	-\$	528,654	-\$	556,670	-\$	532,000	-\$	830,900
4215	Other Utility Operating Income	\$	-	\$	-	\$	-	\$	-				
4220	Other Electric Revenues	\$	-	\$	-	\$	-	\$	-		4 000 700		1 005 100
4225	Late Payment Charges	-\$	1,543,276	-\$	1,561,023	-\$	1,698,897	-\$	2,154,521	-\$	1,928,700	-\$	1,635,400
4230	Sales of water and water Power	\$	-	\$	-	\$	-	\$	-				1 070 100
4235	Miscellaneous Service Revenues	-\$	1,143,654	-5	1,278,949	-\$	1,207,708	-\$	1,208,102	-\$	1,194,800	-\$	1,070,100
4240	Provision for Rate Refunds	\$	-	2	-	\$	-	2	-			•	075.000
4245	Government and Other Assistance Directly Credited to Income	-\$	279,829	-5	411,680	-\$	524,629	-\$	678,150	-\$	836,000	-\$	975,000
4305	Regulatory Debits	\$		2	-	\$	-	2	-				
4310	Regulatory Credits	\$	-	\$	-	\$	-	\$	-				
4315	Revenues from Electric Plant Leased to Others	\$		2	-	2	-	þ.	-				
4320	Expenses of Electric Mant Leased to Others	\$	107 100	96	-	9	-	9	-	—			
4325	Revenues from Merchandise	-3	197,123	-3	312,486	-3	227,533	->	210,923				
4330	Costs and Expenses of Merchandising	\$	2 510 571	3	241.274	\$	114,853	\$	82,754				
4335	Profits and Losses from Financial Instrument Reuges		3,519,571	3	341,274	ş	419,013	÷.	0,029,973	-			
4340	Coince from Dispecifien of Eutyre Les Utility Plant	\$	-	3	-	\$	-	\$	-				
4345	Gains from Disposition of Future Use Utility Plant	¢.	-	÷.	-	÷	-	÷.	-	-			
4350	Cost on Disposition of Litility and Other Property	¢	107 771	9	210 999	¢ ¢	20.990	¢ ¢	20.100	¢	116 400	¢	140.500
4355	Gain on Disposition of Othing and Other Property		137,771	-9 e	219,000		30,860		20,100	- p	116,400	- p	149,500
4357	Gain from Retirement of Utility and Other Property	¢	-	9	-	¢ ¢	-	¢ ¢	-				
4360	Loss on Disposition of Utility and Other Property	9 6	-	9	-	9 e	-	e e	-	-			
4362	Coins from Disposition of Allowances for Emission	¢.	-	ъ С	-	9 Q	-	¢ ¢	-				
4303	Lossos from Disposition of Allowances for Emission	¢ ¢		ę		ę		ę	-	-			
4370	Payanuas from Non Pata-Pagulated Utility Operations	ę	2 259 700	e e	0.622.661	e e	10.067.161	ę	5 960 669				
4373	Expenses of Non Rate-Regulated Utility Operations	¢-	2 992 069	ŝ	7 613 569	-ş	10,307,101	p S	5 529 314	-			
4300	Non Pate-Pergulated Utility Pental Income	¢	2,332,003	é	1,010,000	é	10,140,021	¢	0,020,014				
4300	Miscellaneous Non-Operating Income	¢	51/ 501	ş.	584 005	ę.	865.099	ې ۶.	850 160	. ¢	634 300	. ¢	634 800
4395	Rate-Paver Benefit Including Interest	¢	514,051	ŝ	304,003	é	000,000	ŝ	000,100	Ψ	004,000	Ψ	004,000
4398	Foreign Exchange Gains and Losses Including Amortization	¢	10 052	ŝ	8 503	ę	11 300	÷.	13 326	-			
4405	Interest and Dividend Income	÷.	257 442	ŝ	428 017	÷.	783 771	ŝ	526 821	\$	261 127	\$	130 188
4400	Lessor's Net Investment in Finance Lesso	¢	201,442	¢	420,017	ŝ	100,111	ŝ	520,021	Ψ	201,127	Ψ	100,100
4415	Equity in Farnings of Subsidiary Companies	\$		ŝ	-	s	-	ŝ					
4420	Share of Profit or Loss of Joint Venture	\$		ŝ		ŝ		ŝ		-			
4210	Bent from Electric Property	-\$	105 600	-\$	105 600	-\$	97 600	-\$	65 179				
4325	Revenues from Merchandise	\$	197,123	S	312,486	S	227,533	\$	210.923				
4330	Costs and Expenses of Merchandising	-\$	87,912	-\$	117,518	-\$	114.853	-\$	82,754	-			
4335	Profits and Losses from Einancial Instrument Hedges	\$	3.519.571	-\$	341,274	-\$	419.013	-\$	6.629.973				
4375	Revenues from Non Rate-Regulated Utility Operations	Ś	3,258,709	Š	9.623.661	ŝ	10.967.161	Š	5,869,668	-			
4380	Expenses of Non Rate-Regulated Utility Operations	-\$	2,992,069	-\$	7.613.569	-\$	10,749,921	-\$	5,529,314				
4390	Miscellaneous Non-Operating Income	-\$	177,601	-\$	170,631	-\$	197,782	-\$	56,904				
4405	Interest and Dividend Income	Ś	95,707	Š	186,417	Ś	586,974	Ŝ	377.325				
		Ť		Ť		Ť		Ť	011,020				
		1				1							
Miscellaneou	us Service Revenues	-\$	1,143,654	-\$	1,278,949	-\$	1,207,708	-\$	1,208,102	-\$	1,194,800	-\$	1,070,100
Late Paymen	t Charges	-\$	1,543,276	-\$	1,561,023	-\$	1,698,897	-\$	2,154,521	-\$	1,928,700	-\$	1,635,400
Other Operat	ting Revenues	-\$	1,353,933	-\$	1,530,189	-\$	1,707,723	-\$	1,871,401	-\$	1,932,800	-\$	2,370,100
Other Income	e or Deductions	-\$	971,746	-\$	1,224,717	-\$	1,279,258	-\$	1,097,994	-\$	1,011,827	-\$	923,488
Total		-\$	5,012,609	-\$	5,594,879	-\$	5,893,585	-\$	6,332,018	-\$	6,068,127	-\$	5,999,088

 Description
 Account(s)

 Specific Service Charges:
 4235

 Late Payment Charges:
 4225

 Other Distribution Revenues:
 4082, 4086, 4090, 4205, 4210, 4215, 4220, 4230, 4240, 4245

 Other Income and Expenses:
 305, 4310, 4315, 4320, 4335, 4330, 4335, 4340, 4345, 4350, 4355, 4357, 4360, 4362, 4365, 4370, 4375, 4380, 4385, 4390, 4395, 4398, 4405, 4410, 4415, 4420

Note: Add all applicable accounts listed above to the table and include all relevant information.

Account Breakdown Details

For each "Other Operating Revenue" and "Other Income or Deductions" Account, a detailed breakdown of the account components is required. See the example below for Account 4405, Interest and Dividend Income. Tables for the detailed breakdowns will be generated after cell B101 is filled in.

Example: Account 4405 - Interest and Dividend Income

	2017 Actual ²	2018 Actual ²	2019 Actual ²	2020 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Short-term Investment Interest						
Bank Deposit Interest						
Miscellaneous Interest Revenue						
etc.1						
Total	\$-	\$ -	ş -	\$-	\$-	\$-

CGAAP
Enter Transition Year
MIFRS
\$ -

CGAAP Enter Transition Year MIFRS

Notes:

List and specify any other interest revenue. 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. 1 2

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

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Appendix 2-I

Load Forecast CDM Adjustment Work Form

Appendix 2-1 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 2022 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. If a distributor is no propose aCDM manual adjustment to the load forecast. If a distributor 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. Jistributors and 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 2022 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 CFr.



*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 2022 test year, you may do so. Please provide relevant supporting documentation to show the savings persistence into 2022.

*** 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 2022 load forecast, but must ensure that sufficient supporting evidence is provided by the distributors should rely on the Participant and Cost monthly reports provided by the ISS for 2018 and 2019 complex.

Determination of 2022 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 "net" basis consistent with OEB policy and practice.
From each of the 2006-2010 CDM Final Report, and the 2011 to 2017 CDM Final Reports, issued by the OPA/IESO for the distributor, the distributor should input the "gross" and "net" results of the cumulative CDM savings for 2019 into cells C57 to C66 and D57 to D66. The model will calculate the cumulative savings for all programs from 2006 to 2019 and determine the "net" to "gross" factor "g".

Net-to-Gross Conversion							
Is CDM adjustment being done on a "net" or "gross" basis?				net			
Persistence of Historical CDM programs	"Gross" kWh	"Net" kWh	Difference kWh	"Net-to-Gross" Conversion Factor ('g')			
2006-2010 CDM programs			0	(0)			
2011 CDM program			0				
2012 CDM program			0				
2013 CDM program			0				
2014 CDM program			0				
2015 CDM program			0				
2016 CDM program			0				
2017 CDM program			0				
2018 CDM program*			0				
2019 CDM program (if applicable)*			0				
2006 to 2019 OPA CDM programs: Persistence to 2022.	0	() 0	0.00%			

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

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

These factors do not mean that CDM programs are excluded, but the assumption that impacts of previous year CDM programs are already implicitly reflected in the actual data for historical years that are used to derive the load forecast prior to any manual CDM adjustment for the 2022 test year.

	2015	2016	2017	2018*	2019**	2020**	2021***	
Weight Factor for each year's CDM program impact on 2022 load forecast	0	0	0	0	0	0.5	1	Distributor can select "0", "0.5", or "1" from drop- down list
Default Value selection rationale.	Full year impact of 2015 CDM is assumed to be reflected in the base forecast, as the full year persistence of 2015 CDM programs is in the 2018 historical actual data. No further impact is necessary for the manual adjustment to the load forecast.	Full year impact of 2016 CDM is assumed to be reflected in the base forecast, as the full year persistence of 2016 CDM programs is in the 2018 historical actual data. No further impact is necessary for the manual adjustment to the 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.

2022 LRAMVA and 2022 CDM adjustment to Load Forecast

One manual adjustment for CDM impacts to the 2022 load forecast is made. There is a different but related threshold amount that is used for the 2022 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 2022. 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 2022 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 2022
Amount used for CDM threshold for								
LRAMVA (2022)	-	-	-	-	-	-	-	-

Manual Adjustment for 2022 Load Forecast								
(billed basis)					-	-	-	-
Manual Adjustment for 2022 LDC-only CDM								
programs (billed basis)								
Total Manual Forecast to Load Forecast							-	-
Proposed Loss Factor (TLF)		Format: X.XX%						
Manual Adjustment for 2022 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 2022 load forecast.

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

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

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

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

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

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

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

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

	Calendar Year	Customers / Connections	ustomers / Connections Consumption (kWh) ⁽³⁾ Demand (kW or kVA)			emand (kW or kVA)		R	Revenues	
	(for 2022 Cost of Service)		Weather- actual	Weather-normalized		Weather- actual	Weather-normalized		Weather- actual	Weather-normalized
Historical	2016	Actual	Actual	Actual (1)		Actual	Actual (1)		Actual	
Historical	2017	Actual	Actual	Actual (1)		Actual	Actual (1)		Actual	
Historical	2018	Actual OEB-approved (2) Actual	Actual (1) OEB-approved (2)		Actual	Actual (1) OEB-approve	l (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			Consumption (kWh) (3)						
	(for 2022 Cost of Service			Actual (Weather actual)	Weather- normalized		Weather- normalized			
Historical	2016		Actual							
Historical	2017		Actual	3,178,422,069	3,198,676,144	OEB-approved				
Historical	2018		Actual	3,310,791,495	3,287,913,250					
Historical	2019		Actual	3,211,003,829	3,188,766,813					
Historical	2020		Actual	3,163,553,021	3,188,414,205					
Bridge Year	2021		Forecast		3,132,892,604					
Test Year	2022		Forecast		3,130,563,323					

Variance Analysis	Year	Year-over-year		Versus OEB- approved
	2016			
	2017			
	2018	4.2%	2.8%	
	2019	-3.0%	-3.0%	
	2020	-1.5%	0.0%	
	2021		-1.7%	
	2022		-0.1%	
	Geometric Mean			

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 Customers Consumption (kWh) (3) Consumption (kWh) per Customer Actual (for 2022 Cost Actual (Weather Weather-Weather-Weather-Weather-(Weather of Service actual) normalized normalized normalized normalized actual) Historical Historical 2016 Actual Actual 1,090,996,379.20 Actual 142,206 OEB-approved 143,918 145,514 2017 1,041,232,119.00 OEB-approved 7,322.00 0.00 OEB-approved Actual Actual Actual Historical 1,134,273,426.70 7,881.39 2018 Actual Actual Actual 0.00 Historical 2019 Actual 1,099,830,560.04 7,558.25 0.00 Actual Actual Historical 2020 Actual 146,977 Actual 1,174,570,750.66 Actual 7,991.53 0.00 Bridge Year Test Year 2021 Forecast 148,601 Forecast 1,190,625,327.67 Forecast 0.00 8,012.23 Forecast 150,243 Forecast 1,219,995,337.97 Forecast 0.00 8,120.15 2022

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		approved	2016			2016		approved
	2017			2017	-4.6%		2017		
	2018	1.2%		2018	8.9%		2018	7.6%	
	2019	1.1%		2019	-3.0%		2019	-4.1%	
	2020	1.0%		2020	6.8%		2020	5.7%	
	2021	1.1%		2021			2021		
	2022	1.1%		2022	2.5%		2022	1.3%	
	Geometric Mean			Geometric Mean	2.5%		Geometric Mean		

	Calendar Year (for 2022 Cost of Service	Revenues					
Historical	2016	Actual					
Historical	2017	Actual	\$	41,980,668	OEB-approved		
Historical	2018	Actual	\$	43,603,706			
Historical	2019	Actual	\$	42,826,304			
Historical	2020	Actual	\$	44,271,919			
Bridge Year (Foreca	2021	Forecast	\$	45,095,815			
Test Year (Forecast)	2022	Forecast	\$	52,382,881			

Variance Analysis			Test Year
	Year	Year-over-year	Versus OEB-
			approved
	2016		
	2017		
	2018	3.9%	
	2019	-1.8%	
	2020	3.4%	
	2021	1.9%	
	2022	16.2%	
	Geometric Mean		

2 Customer Class: General Service < 50 kW



	Calendar Year		C	ustomers			Consumption (kV	Vh) ⁽³⁾				Consump	tion (kWh) per Customer	
	(for 2022 Cost of Service					Actual (Weather actual)	Weather- normalized		Weather- normalized			Actual (Weather actual)	Weather- normalized	Weather- normalized
Historical	2016	Actual			Actual	393,919,990.00				Ac	ctual			
Historical	2017	Actual	12,575	OEB-approved	Actual	384,261,420.00		OEB-approved		Ac	ctual	30,557.57	0.00 OEB-approved	
Historical	2018	Actual	12,634		Actual	396,936,107.70				Ac	ctual	31,418.09	0.00	
Historical	2019	Actual	12,771		Actual	395,444,421.75				Ac	ctual	30,964.25	0.00	
Historical	2020	Actual	12,891		Actual	374,492,024.29				Ac	ctual	29,050.66	0.00	
Bridge Year	2021	Forecas	t 12,981		Forecas		367,958,827.14			For	ecast	0.00	28,346.29	
Test Year	2022	Forecas	t 13,071		Forecas		365,492,042.32			For	ecast	0.00	27,962.06	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2016			2016			2016		
	2017			2017	-2.5%		2017		
	2018	0.5%		2018	3.3%		2018	2.8%	
	2019	1.1%		2019	-0.4%		2019	-1.4%	
	2020	0.9%		2020	-5.3%		2020	-6.2%	
	2021	0.7%		2021			2021		
	2022	0.7%		2022	-0.7%		2022	-1.4%	
	Geometric Mean			Geometric Mean	-1.7%		Geometric Mean		

	Calendar Year		R	evenues	
	(for 2022 Cost of Service				
Historical	2016	Actual			
Historical	2017	Actual	\$ 8,927,718	OEB-approved	
Historical	2018	Actual	\$ 9,360,419		
Historical	2019	Actual	\$ 9,281,935		
Historical	2020	Actual	\$ 9,665,015		
Bridge Year (Foreca	2021	Forecast	\$ 9,792,809		
Test Year (Forecast)	2022	Forecast	\$ 10,488,655		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved
	2016		
	2017		
	2018	4.8%	
	2019	-0.8%	
	2020	4.1%	
	2021	1.3%	
	2022	7.1%	
	Geometric Mean		

3 Customer Class: General Service > 50 kW

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

kW

	Calendar Year			Cı	istomers				Consumption (k)	Vh) ⁽³⁾		T		Consum	otion (kWh) per Customer	
	(for 2022 Cost of Service							Actual (Weather actual)	Weather- normalized		Weather- normalized			Actual (Weather actual)	Weather- normalized	Weather- normalized
Historical	2016	Ac	tual				Actual	1,481,119,682.90					Actual			
Historical	2017	Ac	tual	1,598	OEB-approved		Actual	1,456,743,101.00		OEB-approved			Actual	911,603.94	0.00 OEB-approved	
Historical	2018	Ac	tual	1,615			Actual	1,497,045,852.40					Actual	926,963.38	0.00	
Historical	2019	Ac	tual	1,572			Actual	1,456,298,256.00					Actual	926,398.38	0.00	
Historical	2020	Ac	tual	1,534			Actual	1,371,744,686.81					Actual	894,227.31	0.00	
Bridge Year	2021	For	ecast	1,524			Forecast		1,355,514,263.64				Forecast	0.00	889,279.31	
Test Year	2022	For	ecast	1,511			Forecast		1,336,134,398.01				Forecast	0.00	884,271.61	
Variance Analysis	Year			Year-over-year		Test Year Versus OEB-	Year	Year-ov	ver-year		Test Year Versus OEB-approved	Τ	Year	Year-ove	er-year	Test Year Versus OEB-

			approved				OEB-approved				approved
201	6			2016				2016			
201	7			2017	-1.6%			2017			
201	8	1.1%		2018	2.8%			2018	1.7%		
201	9	-2.7%		2019	-2.7%			2019	-0.1%		
202	0	-2.4%		2020	-5.8%			2020	-3.5%		
202	1	-0.6%		2021				2021			
202	2	-0.9%		2022		-1.4%		2022		-0.6%	
Geometri	c Mean			Geometric Mean	-2.5%			Geometric Mean			

	Calendar Year			R	evenues			Demand (kW	0			Dema	and (kW) per Cu	ustomer	
	(for 2022 Cost of Service						Actual (Weather actual)	Weather- normalized		Weather- normalized		Actual (Weather actual)	Weather- normalized		Weather- normalized
Historical	2016		Actual			Actual	3763315.33				Actual				
Historical	2017		Actual	\$ 12,967,622	OEB-approved	Actual	3725835.6		OEB-approved		Actual	0.287318349	0	OEB-approved	
Historical	2018		Actual	\$ 13,330,395		Actual	3758358.43				Actual	0.281939012	0		
Historical	2019		Actual	\$ 12,919,878		Actual	3668056.82				Actual	0.283908012	0		
Historical	2020		Actual	\$ 13,454,157		Actual	3432956.5				Actual	0.255159536	0		
Bridge Year (Foreca	2021	F	orecast	\$ 13,039,691		Forecas	t	3412390.686			Forecast	0	0.261692609		
Test Year (Forecast	2022	F	orecast	\$ 13,436,696		Forecas	t	3363561.532			Forecast	0	0.250326534		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2016			2016			2016		
	2017			2017	-1.0%		2017		
	2018	2.8%		2018	0.9%		2018	-1.9%	
	2019	-3.1%		2019	-2.4%		2019	0.7%	
	2020	4.1%		2020	-6.4%		2020	-10.1%	
	2021	-3.1%		2021			2021		
	2022	3.0%		2022	-1.4%		2022	-4.3%	
	Geometric Mean			Geometric Mean	-3.0%		Geometric Mean		

4 Customer Class: Co-Gen

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

kW

	Calendar Year			C	Customers	_			Consumption (k)	Wh) ⁽³⁾				Consump	otion (kWh) per Cu	stomer	
	(for 2022 Cost of Service							Actual (Weather actual)	Weather- normalized		Weather- normalized			Actual (Weather actual)	Weather- normalized		Weather- normalized
Historical	2016	A	ctual				Actual	49,560,447.00				Г	Actual				
Historical	2017	A	ctual	6	OEB-approved		Actual	44,968,462.00		OEB-approved			Actual	7,494,743.67	0.00 OE	B-approved	
Historical	2018	A	ctual	7	,		Actual	48,833,253.00					Actual	6,976,179.00	0.00		
Historical	2019	A	ctual	7	,		Actual	35,020,139.15					Actual	5,002,877.02	0.00		
Historical	2020	A	ctual	8	3		Actual	36,277,790.61					Actual	4,534,723.83	0.00		
Bridge Year	2021	For	recast	ç)		Forecast		33,474,101.29				Forecast	0.00	3,893,830.85		
Test Year	2022	For	recast	U,)		Forecast		30,252,424.12				Forecast	0.00	3,361,380.46		
Variance Analysis	Year			Year-over-yea	r	Test Year Versus OEB- approved	Year	Year-ov	ver-year		Test Year Versus OEB-approved		Year	Year-ove	er-year		Test Year Versus OEB- approved
	2016						2016					Γ	2016				

Geometric Mean		Geometric	-9.9%		Geometric			
2022	4.7%	2022	-9.6%		2022	-13.79	%	
2021	7.5%	2021			2021			
2020	14.3%	2020	3.6%		2020	-9.4%		
2019	0.0%	2019	-28.3%		2019	-28.3%		
2018	16.7%	2018	8.6%		2018	-6.9%		
2017		2017	-9.3%		2017			
2016		2016			2016			

Calendar Year			Revenues				Demand (kW	0			Dema	ind (kW) per Cu	istomer	
(for 2022 Cost of Service						Actual (Weather actual)	Weather- normalized		Weather- normalized		Actual (Weather actual)	Weather- normalized		Weather- normalized
2016	Actual				Actual	88638.53				Actual				
2017	Actual	\$	273,236 OEB-approved		Actual	72027.74		OEB-approved		Actual	0.263609787	0	OEB-approved	
2018	Actual	\$	421,351		Actual	92244.87				Actual	0.218926488	0		
2019	Actual	\$	178,464		Actual	55790.88				Actual	0.312617767	0		
2020	Actual	\$	353,519		Actual	69257.32				Actual	0.195908272	0		
a 2021	Forecast	\$	452,261		Forecast		72330.2025			Forecast	0	0.159930319		
t) 2022	Forecast	\$	297,448		Forecast		72330.2025			Forecast	0	0.243169391		
	Calendar Year (for 2022 Cost of Service 2016 2017 2018 2019 2020 2020 2020 2021 st 2022	Calendar Year (for 2022 Cost of Service 2016 Actual 2017 Actual 2019 Actual 2019 Actual 2020 Actual 2020 Forecast st 2022	Calendar Year (for 2022 Cost of Service 2016 2017 Actual 2018 Actual 2019 Actual 2020 Actual \$ 2020 Forecast \$ 2022	Calendar Year (for 2022 Cost of Service Revenues 2016 Actual 273,236 2017 Actual 273,236 2019 Actual 421,351 2019 Actual \$353,519 2020 Actual \$452,261 2020 Forecast \$2074,48	Calendar Year Revenues (for 2022 Cost of Service Actual 273,236 OEB-approved 2017 Actual \$ 421,351 0EB-approved 2019 Actual \$ 421,351 2020 2020 Actual \$ 353,519 353,519 2022 Forecast \$ 297,448 5	Calendar Year (for 2022 Cost of Service Revenues 2016 Actual 2017 Actual 2018 Actual 2019 Actual 2019 Actual 2020 Actual 2020 Actual 2021 Forecast 452,261 Forecast	Calendar Year Revenues (for 2022 Cost of Service Actual Actual Actual Actual Actual Actual Actual Actual Sensitive Actual Sensitive Actual B8638.53 2017 Actual \$ 273,236 OEB-approved Actual 72027.74 Actual 72027.74 2019 Actual \$ 178,464 Actual 5790.88 Actual 69257.32 2020 Actual \$ 353,519 Actual 69257.32 Forecast 2022 Forecast \$ 297,448 Forecast Forecast Forecast	Calendar Year (for 2022 Cost of Service Revenues Demand (kW 2016 Actual & Actual 2017 Actual Actual & Actual 2018 Mather Actual Weather actual) mornalized 2017 Actual 2018 & Actual 3 \$ 273,236 OEB-approved Actual Actual Actual 72027.74 Mather Actual Mather 72027.74 2019 Actual \$ 178,464 Actual Actual 69257.32 Forecast 2020 Actual \$ 353,519 Actual Forecast Forecast 72330.2025 st 2022 Forecast \$ 297,448 Forecast 72330.2025	Calendar Year (for 2022 Cost of Service Revenues Demand (kW) 2016 Actual & Actual (Weather actual) Meather normalized 2017 Actual \$ 273,236 OEB-approved Actual 72027.74 OEB-approved 2018 Actual \$ 421,351 Actual 72027.74 OEB-approved 2019 Actual \$ 178,464 Actual 69257.32 OEB-approved 2020 Actual \$ 353,519 Actual 69257.32 72330.2025 at 2022 Forecast \$ 297,448 Forecast 72330.2025	Calendar Year Revenues Demand (kW) (for 2022 Cost of Service Actual Actual (Weather actual) Weather- normalized Weather- normalized 2016 Actual \$ 273,236 OEB-approved Actual 86538.53 2017 Actual \$ 273,236 OEB-approved Actual 72027.74 OEB-approved 2018 Actual \$ 178,464 Actual 69257.32 OEB-approved 2020 Actual \$ 353,519 Actual 69257.32 Forecast 2022 Forecast \$ 297,448 Forecast 72330,2025	Calendar Year (for 2022 Cost of Service Revenues Actual Actual Demand (kW) Meather- normalized Meather- normalized Meather- normalized Actual Actual	Calendar Year (for 2022 Cost of Service Revenues Image: Control of the control of th	Calendar Year (for 2022 Cost of Service Revenues Image: Control of Control	Calendar Year (for 2022 Cost of Service Freevenues Command (kW) Per Customer 2016 Actual Actual (Weather- normalized Weather- normalized Normalized Actual (Weather- normalized Actual (Weather- Norecast Actual (Weather- Normalized

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2016			2016			2016		
	2017			2017	-18.7%		2017		
	2018	54.2%		2018	28.1%		2018	-17.0%	
	2019	-57.6%		2019	-39.5%		2019	42.8%	
	2020	98.1%		2020	24.1%		2020	-37.3%	
	2021	27.9%		2021			2021		
	2022	-34.2%		2022	0.0%		2022	52.0%	
	Geometric Mean			Geometric Mean	-7.9%		Geometric Mean		

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

5 Customer Class: Co-Gen Stand-by



	Calendar Year		Cu	stomers	-			Consumption (k)	Wh) ⁽³⁾				Consum	nption (kWh) per	Customer	
	(for 2022 Cost of Service						Actual (Weather actual)	Weather- normalized		Weather- normalized			Actual (Weather actual)	Weather- normalized		Weather- normalized
Historical	2016	Actual				Actual					Г	Actual				
Historical	2017	Actual		OEB-approved		Actual			OEB-approved			Actual			OEB-approved	
Historical	2018	Actual				Actual						Actual				
Historical	2019	Actual				Actual						Actual				
Historical	2020	Actual				Actual						Actual				
Bridge Year	2021	Forecast				Forecast						Forecast				
Test Year	2022	Forecast				Forecast						Forecast				
_																
Variance Analysis	Year		Year-over-year		Test Year Versus OEB-	Year	Year-ove	er-year		Test Year Versus OEB-approved		Year	Year-ov	ver-year		Test Year Versus OEB-

rear	real-over-year	Versus OED-	rear	i eai-ovei-yeai	OEB approved	rear	i cai-ovei-yeai	versus OEB-
		approved			OEB-approved			approved
2016			2016			2016		
2017			2017			2017		
2018			2018			2018		
2019			2019			2019		
2020			2020			2020		
2021			2021			2021		
2022			2022			2022		
Geometric Mean			Geometric			Geometrie	:	
Ocometrie Mean			Mean			Mean		

	Calendar Year		R	evenues			Demand (kW	0			Dema	and (kW) per Cu	istomer	
	(for 2022 Cost of Service					Actual (Weather actual)	Weather- normalized		Weather- normalized		Actual (Weather actual)	Weather- normalized		Weather- normalized
Historical	2016	Actual			Actual	154800				Actual				
Historical	2017	Actual	\$ 477,649	OEB-approved	Actual	156400		OEB-approved		Actual	0.327437011	0	OEB-approved	
Historical	2018	Actual	\$ 545,534		Actual	172800				Actual	0.316753755	0		
Historical	2019	Actual	\$ 546,262		Actual	172800				Actual	0.316331585	0		
Historical	2020	Actual	\$ 550,670		Actual	172800				Actual	0.313799736	0		
Bridge Year (Forec	a 2021	Forecast	\$ 554,336		Forecast		172800			Forecast	0	0.311724077		
Test Year (Forecas	t) 2022	Forecast	\$ 532,363		Forecast		172800			Forecast	0	0.324590356		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2016			2016			2016		
	2017			2017	1.0%		2017		
	2018	14.2%		2018	10.5%		2018	-3.3%	
	2019	0.1%		2019	0.0%		2019	-0.1%	
	2020	0.8%		2020	0.0%		2020	-0.8%	
	2021	0.7%		2021			2021		
	2022	-4.0%		2022	0.0%		2022	4.1%	
	Geometric Mean			Geometric Mean	3.7%		Geometric Mean		

6 Customer Class: Large Use



	Calendar Year		C	ustomers					Consumption (k)	Vh) ⁽³⁾				Consump	otion (kWh) per Customer	
	(for 2022 Cost of Service							Actual (Weather actual)	Weather- normalized		Weather- normalized			Actual (Weather actual)	Weather- normalized	Weather- normalized
Historical	2016	Actual				1 [Actual	132,844,272.00				Actu	Jal			
Historical	2017	Actual	1	OEB-approved			Actual	117,005,431.00		OEB-approved		Actu	Jal	117,005,431.00	0.00 OEB-approved	
Historical	2018	Actual	1				Actual	116,791,074.00				Actu	Jal	116,791,074.00	0.00	
Historical	2019	Actual	1				Actual	110,801,180.53				Actu	Jal	110,801,180.53	0.00	
Historical	2020	Actual	1				Actual	103,009,408.48				Actu	Jal	103,009,408.48	0.00	
Bridge Year	2021	Forecast	1				Forecast		96,452,693.29			Fored	cast	0.00	96,452,693.29	
Test Year	2022	Forecast	1				Forecast		90,751,529.86			Fored	cast	0.00	90,751,529.86	
-																
Variance Analysis					Test Year											Test Year

Vallatice Allalysis	Year	Year-over-year	Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Versus OEB- approved
	2016			2016			2016		
	2017			2017	-11.9%		2017		
	2018	0.0%		2018	-0.2%		2018	-0.2%	
	2019	0.0%		2019	-5.1%		2019	-5.1%	
	2020	0.0%		2020	-7.0%		2020	-7.0%	
	2021	0.0%		2021			2021		
	2022	0.0%		2022	-5.9%		2022	-5.9%	
	Geometric Mean			Geometric Mean	-8.1%		Geometric Mean		

	Calendar Year			R	evenues			Demand (kW	n			Dema	ind (kW) per Cu	istomer	
	(for 2022 Cost of Service						Actual (Weather actual)	Weather- normalized		Weather- normalized		Actual (Weather actual)	Weather- normalized		Weather- normalized
Historical	2016	Ac	ctual			Actual	258044				Actual				
Historical	2017	Ad	ctual	\$ 656,394	OEB-approved	Actual	227574.3		OEB-approved		Actual	0.346703629	0	OEB-approved	
Historical	2018	Ad	ctual	\$ 652,074		Actual	221495.1				Actual	0.339677692	0		
Historical	2019	Ad	ctual	\$ 630,731		Actual	216188.64				Actual	0.342758732	0		
Historical	2020	Ad	ctual	\$ 645,595		Actual	189813.83				Actual	0.294013972	0		
Bridge Year (Forec	a 2021	For	ecast	\$ 620,768		Forecast		183260			Forecast	0	0.29521488		
Test Year (Forecas	t) 2022	For	ecast	\$ 672,402		Forecast		172428			Forecast	0	0.256435982		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2016			2016			2016		
	2017			2017	-11.8%		2017		
	2018	-0.7%		2018	-2.7%		2018	-2.0%	
	2019	-3.3%		2019	-2.4%		2019	0.9%	
	2020	2.4%		2020	-12.2%		2020	-14.2%	
	2021	-3.8%		2021			2021		
	2022	8.3%		2022	-5.9%		2022	-13.1%	
	Geometric Mean			Geometric Mean	-9.7%		Geometric Mean		

7 Customer Class: Street Lighting (Conn)



	Calendar Year		C	ustomers	_			Consumption (k)	Vh) ⁽³⁾			Consum	ption (kWh) per Customer	
	(for 2022 Cost of Service						Actual (Weather actual)	Weather- normalized		Weather- normalized		Actual (Weather actual)	Weather- normalized	Weather- normalized
Historical	2016	Actual				Actual	21,678,933.00				Actual			
Historical	2017	Actual	36,184	OEB-approved		Actual	20,022,458.00		OEB-approved		Actual	553.35	0.00 OEB-approved	
Historical	2018	Actual	36,831			Actual	15,903,208.00				Actual	431.79	0.00	
Historical	2019	Actual	37,110			Actual	16,623,912.16				Actual	447.96	0.00	
Historical	2020	Actual	37,806			Actual	16,908,317.24				Actual	447.24	0.00	
Bridge Year	2021	Forecast	38,348			Forecast		15,876,132.04			Forecast	0.00	414.00	
Test Year	2022	Forecast	38,898			Forecast		14,936,832.00			Forecast	0.00	384.00	

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		upprorou	2016			2016			approvou
	2017			2017	-7.6%		2017			
	2018	1.8%		2018	-20.6%		2018	-22.0%		
	2019	0.8%		2019	4.5%		2019	3.7%		
	2020	1.9%		2020	1.7%		2020	-0.2%		
	2021	1.4%		2021			2021			
	2022	1.4%		2022	-5.9%		2022	-7.2%	5	
	Geometric Mean			Geometric Mean	-8.0%		Geometric Mean			

	Calendar Year			R	evenues			Demand (kW	0			Dema	and (kW) per Cu	istomer	
	(for 2022 Cost of Service						Actual (Weather actual)	Weather- normalized		Weather- normalized		Actual (Weather actual)	Weather- normalized		Weather- normalized
Historical	2016	Actua				Actual	59983.5				Actual				
Historical	2017	Actua	\$	1,048,425	OEB-approved	Actual	56255.36		OEB-approved		Actual	0.053657035	0	OEB-approved	
Historical	2018	Actua	\$	964,606		Actual	44445.9				Actual	0.046076735	0		
Historical	2019	Actua	\$	977,047		Actual	46618.69				Actual	0.04771385	0		
Historical	2020	Actua	\$	973,529		Actual	47272.4				Actual	0.048557783	0		
Bridge Year (Foreca	2021	Foreca	st \$	1,030,407		Forecast		44453			Forecast	0	0.043141196		
Test Year (Forecast	2022	Foreca	st \$	1,260,037		Forecast		41823			Forecast	0	0.033191894		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2016			2016			2016		
	2017			2017	-6.2%		2017		
	2018	-8.0%		2018	-21.0%		2018	-14.1%	
	2019	1.3%		2019	4.9%		2019	3.6%	
	2020	-0.4%		2020	1.4%		2020	1.8%	
	2021	5.8%		2021			2021		
	2022	22.3%		2022	-5.9%		2022	-23.1%	
	Geometric Mean			Geometric Mean	-7.6%		Geometric Mean		

8 Customer Class: Sentinel Lighting (Conn)



	Calendar Year		C	ustomers			Consumption (k)	Wh) ⁽³⁾			Consum	ption (kWh) per Customer	
	(for 2022 Cost of Service					Actual (Weather actual)	Weather- normalized		Weather- normalized		Actual (Weather actual)	Weather- normalized	Weather- normalized
Historical	2016	Actual			Actual	713,687.00				Actual			
Historical	2017	Actual	584	OEB-approved	Actual	592,608.00		OEB-approved		Actual	1,014.74	0.00 OEB-approved	
Historical	2018	Actual	540		Actual	550,596.40				Actual	1,019.62	0.00	
Historical	2019	Actual	525		Actual	541,972.80				Actual	1,032.33	0.00	
Historical	2020	Actual	520		Actual	534,360.19				Actual	1,027.62	0.00	
Bridge Year	2021	Forecast	498		Forecas	t	497,133.20			Forecast	0.00	999.00	
Test Year	2022	Forecast	476		Forecas	t	462,196.00			Forecast	0.00	971.00	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2016			2016			2016		
	2017			2017	-17.0%		2017		
	2018	-7.5%		2018	-7.1%		2018	0.5%	
	2019	-2.8%		2019	-1.6%		2019	1.2%	
	2020	-1.0%		2020	-1.4%		2020	-0.5%	
	2021	-4.3%		2021			2021		
	2022	-4.3%		2022	-7.0%		2022	-2.8%	
	Geometric Mean			Geometric Mean	-9.2%		Geometric Mean		

	Calendar Year			Re	evenues			Demand (kW	0			Dema	and (kW) per Cu	ustomer	
	(for 2022 Cost of Service						Actual (Weather actual)	Weather- normalized		Weather- normalized		Actual (Weather actual)	Weather- normalized		Weather- normalized
Historical	2016	A	ctual			Actual	1939.72				Actual				
Historical	2017	A	ctual	\$ 49,868	OEB-approved	Actual	1611.01		OEB-approved		Actual	0.032305577	0	OEB-approved	
Historical	2018	A	ctual	\$ 52,950		Actual	1497.23				Actual	0.028276042	0		
Historical	2019	A	ctual	\$ 51,327		Actual	1471.68				Actual	0.028672852	0		
Historical	2020	A	ctual	\$ 51,658		Actual	1451.52				Actual	0.028098562	0		
Bridge Year (Foreca	2021	Fo	recast	\$ 52,251		Forecast		1342			Forecast	0	0.025683517		
Test Year (Forecast	2022	Fo	recast	\$ 69,384		Forecast		1248			Forecast	0	0.017986811		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2016			2016			2016		
	2017			2017	-16.9%		2017		
	2018	6.2%		2018	-7.1%		2018	-12.5%	
	2019	-3.1%		2019	-1.7%		2019	1.4%	
	2020	0.6%		2020	-1.4%		2020	-2.0%	
	2021	1.1%		2021			2021		
	2022	32.8%		2022	-7.0%		2022	-30.0%	
	Geometric Mean			Geometric Mean	-9.2%		Geometric Mean		

9 Customer Class: Unmetered Scattered Load (Conn)



	Calendar Year		C	ustomers			Consumption (k)	Wh) ⁽³⁾				Consum	otion (kWh) per Customer	
	(for 2022 Cost of Service					Actual (Weather actual)	Weather- normalized		Weather- normalized			Actual (Weather actual)	Weather- normalized	Weather- normalized
Historical	2016	Actual			Actua	5,610,879.00					Actual			
Historical	2017	Actual	1,515	OEB-approved	Actua	5,549,550.00		OEB-approved			Actual	3,663.07	0.00 OEB-approved	
Historical	2018	Actual	1,522		Actua	5,496,547.00					Actual	3,611.40	0.00	
Historical	2019	Actual	1,543		Actua	5,501,897.51					Actual	3,565.71	0.00	
Historical	2020	Actual	1,533		Actua	5,417,919.16					Actual	3,534.19	0.00	
Bridge Year	2021	Forecas	t 1,536		Foreca	t	5,369,917.91			F	Forecast	0.00	3,496.00	
Test Year	2022	Forecas	t 1,539		Foreca	t	5,323,401.00			F	orecast	0.00	3,459.00	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2016			2016			2016		
	2017			2017	-1.1%		2017		- -
	2018	0.5%		2018	-1.0%		2018	-1.4%	
	2019	1.4%		2019	0.1%		2019	-1.3%	
	2020	-0.6%		2020	-1.5%		2020	-0.9%	
	2021	0.2%		2021			2021		
	2022	0.2%		2022	-0.9%		2022	-1.1%	
	Geometric Mean			Geometric Mean	-1.2%		Geometric Mean		

	Calendar Year (for 2022 Cost of Service		R	evenues	
Historical	2016	Actual			
Historical	2017	Actual	\$ 135,881	OEB-approved	
Historical	2018	Actual	\$ 153,937		
Historical	2019	Actual	\$ 162,456		
Historical	2020	Actual	\$ 158,197		
Bridge Year (Foreca	2021	Forecast	\$ 150,861		
Test Year (Forecast)	2022	Forecast	\$ 191,079		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved
	2016		
	2017		
	2018	13.3%	
	2019	5.5%	
	2020	-2.6%	
	2021	-4.6%	
	2022	26.7%	
	Geometric Mean		

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



Geometric Mean

	Calendar Year		Cı	istomers					Consumption (k)	Wh) ⁽³⁾				Consum	ption (kWh) pe	r Customer	
	(for 2022 Cost of Service							Actual (Weather actual)	Weather- normalized		Weather- normalized			Actual (Weather actual)	Weather- normalized		Weather- normalized
Historical	2016	Actual				A	Actual					- [Actual				
Historical	2017	Actual		OEB-approved		A	Actual			OEB-approved			Actual			OEB-approved	
Historical	2018	Actual				A	Actual						Actual				
Historical	2019	Actual				A	Actual						Actual				
Historical	2020	Actual				A	Actual						Actual				
Bridge Year	2021	Forecast				For	recast						Forecast				
Test Year	2022	Forecast				For	recast						Forecast				
Variance Analysis	Year		Year-over-year		Test Year Versus OEB- approved	٢	Year	Year-ov	ver-year		Test Year Versus OEB-approved		Year	Year-ov	/er-year		Test Year Versus OEB- approved
	2016					2	2016					Γ	2016				
	2017					2	2017						2017				
	2018					2	2018						2018				
	2019					2	2019						2019				
	2020					2	2020						2020				
	2021					2	2021						2021				
	2022					2	2022						2022				

Geometri Mean

	Calendar Year (for 2022 Cost of Service		R	evenues	
Historical	2016	Actual			
Historical	2017	Actual		OEB-approved	
Historical	2018	Actual			
Historical	2019	Actual			
Historical	2020	Actual			
Bridge Year (Foreca	2021	Forecast			
Test Year (Forecast)	2022	Forecast			
-					
Variance Analysis	Year		Year-over-year		Test Year Versus OEB- approved
	2016				
	2017				
	2018				
	2019				
1	2020				

10 Customer Class:

Geometric Mean

2021 2022 Geometric Mean

Note: If there are more than ten (10) customer classes, please contact OEB Staff to add tables for additional customer classes.





Appendix 2-JA Summary of <u>Recoverable</u> OM&A Expenses

	Rel	2017 Last basing Year B Approved	Re	2017 Last abasing Year Actuals	2	018 Actuals	2	019 Actuals	20	20 Actuals	2	021 Bridge Year		2022 Test Year
Reporting Basis														
Operations	s	9.654.835	s	9.494.980	ŝ	10.212.541	s	10.625.499	ŝ	10.896.300	s	11.913.638	ŝ	12.141.622
Maintenance	S	7.896.612	s	8.484.781	ŝ	9.017.046	s	8.519.922	ŝ	8.809.130	S	8.151.390	S	8.660.916
SubTotal	s	17.551.447	s	17.979.761	ŝ	19.229.588	ŝ	19.145.421	ŝ	19,705,431	ŝ	20.065.026	ŝ	20.802.538
%Change (year over year)				2.4%		7.0%		-0.4%		2.9%		1.8%		3.7%
%Change (Test Year vs Last Rebasing Year - Actual)														15.7%
Billing and Collecting	\$	5,313,923	\$	5,491,793	\$	4,969,448	\$	5,417,318	\$	5,220,512	\$	5,934,959	\$	6,324,404
Community Relations	\$	225,974	\$	160,968	\$	180,706	\$	209,510	\$	122,746	\$	160,800	\$	171,600
Administrative and General	S	15.005.656	s	13.619.999	ŝ	14.538.246	s	14.831.191	ŝ	15.006.186	S	16.056.055	S	16.870.258
SubTotal	s	20,545,553	\$	19,272,760	\$	19,688,400	\$	20,458,020	\$	20,349,443	\$	22,151,814	\$	23,366,262
%Change (year over year)				-6.2%		2.2%		3.9%		-0.5%		8.9%		5.5%
%Change (Test Year vs Last Rebasing Year - Actual)														21.2%
Total	\$	38,097,000	\$	37,252,521	\$	38,917,988	\$	39,603,441	\$	40,054,874	\$	42,216,840	\$	44,168,800
%Change (year over year)				-2.2%		4.5%		1.8%		1.1%		5.4%		4.6%
	1	2017 Last		2017 Last							-			

	Rel	asing Year B Approved	Re	basing Year Actuals	2	018 Actuals	20	019 Actuals	20	20 Actuals	2	Vear	2	022 Test Year
Operations ⁴	s	9.654.835	s	9.494.980	ŝ	10.212.541	ŝ	10.625.499	ŝ	10.896.300	S	11.913.638	ŝ	12.141.622
Maintenance	\$	7,896,612	\$	8,484,781	ŝ	9,017,046	\$	8,519,922	\$	8,809,130	\$	8,151,390	\$	8,660,916
Billing and Collecting ⁶	\$	5,313,923	ŝ	5,491,793	\$	4,969,448	\$	5,417,318	\$	5,220,512	5	5,934,959	\$	6,324,404
Community Relations ⁷	s	225.974	s	160,968	s	180.706	s	209.510	s	122,746	s	160.800	s	171.600
Administrative and General [®]	s	15.005.656	s	13.619.999	s	14.538.246	s	14.831.191	s	15.006.186	s	16.056.055	s	16.870.258
Total	s	38.097.000	ŝ	37.252.521	ŝ	38.917.988	ŝ	39.603.441	ŝ	40.054.874	ŝ	42.216.840	ŝ	44.168.800
%Change (year over year)				-2.2%		4.5%		1.8%		1.1%		5.4%		4.6%

 Association
 Controlling
 Control 2007
 Control 2007</t Variance 2022 Test vs. 2021 Bridge 227,98 rations 227,986 509,526 389,445 10,800 814,203 1,951,96
 \$ 30,007,000
 \$ 37,252,521
 \$ 84,479
 \$ 33,007,000
 \$ 37,252,521
 \$ 84,479
 \$ 33,007,000
 \$ 40,254,274
 \$ 42,216,840
 \$ 2,161,366

 \$ 1,005,400
 \$ 0,054,014
 \$ 0,054,614
 \$ 0,054,6174
 \$ 2,216,840
 \$ 2,161,366
 coverable items³ otal Recoverable OM&A coenses ariance from previous ve \$ 44,168,800 \$ 1.951.960 1,951,9 5% cent change (year over year) 0% 2% 1% 5% reent change (yww. -areent Change: set year vs. Most Current Actual imple average of % variance for d years Compound Annual Growth Rate or all vaers Dempound Growth Rate ?020 vs. 2017 Actuals) 10.27% 2.4%

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Historical actuals going back to the last cost of service application are required to be entered by the applicant.
 Recoverable OM&A that is included on these tables should be identical to the recoverable OM&A that is shown for the corresponding periods on Appendix 2-JB.

File Number:	EB-2021-0041
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	8/27/2021

Appendix 2-JB Recoverable OM&A Cost Driver Table^{1,3}

OM&A	Last Rebasing Year (2017 Actuals)	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	2022 Test Year	2017 Actuals to 2022 Test
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Opening Balance ²	\$ 36,965,900	\$ 36,732,923	\$ 37,772,608	\$ 38,635,068	\$ 38,864,618	\$ 40,607,440	
Price Increases							
Inflation, wage escalations and customer growth		961,226	985,264	704,724	1,109,963	1,153,008	4,914,185
Cost Drivers							
Customer collection charges (EB-2017-0318/0183)	270,502	106,389	211,701	86,814	(43,891)	2,279	363,291
Metering and meter data management	(191,341)	67,037	158,028	(76,976)	108,567	41,629	298,285
Tree trimming services	62,954	105,484	64,147	(616)	(40,914)	(107)	127,993
Corporate communications	(106,420)	138,117	186,312	(153,833)	139,741	55,414	365,750
Asset management	(146,463)	75,529	(498,076)	(169,184)	292,555	39,162	(260,013)
							895,307
<u>Other</u>							
Operations and maintenance	175,521	459,203	(343,781)	296,031	(430,703)	65,993	46,743
Capital materials supply management	37,999	(177,594)	109,658	32,215	(11,280)	52,557	5,557
Customer services and collections	356,364	(482,005)	8,175	(242,846)	445,189	199,445	(72,041)
Information technology support	(365,923)	(25,244)	39,016	(597,282)	434,916	195,104	46,510
Human resources, health and safety	(90,171)	(102,319)	75,153	(43,131)	(10,227)	67,792	(12,732)
Corporate services	(74,717)	47,361	(103,563)	293,409	(245,628)	(58,665)	(67,087)
Facilities and environmental services	(249,781)	(159,864)	16,151	36,339	44,108	(6,579)	(69,845)
Locate services	88,500	26,366	(45,728)	63,886	(49,572)	1,127	(3,921)
							(126,815)
Closing Balance ²	\$ 36,732,923	\$ 37,772,608	\$ 38,635,068	\$ 38,864,618	\$ 40,607,440	\$ 42,415,600	\$ 5,682,677

Notes:

1 For each year, a detailed explanation for each cost driver and associated amount is requied in Exhibit 4.

2 Opening Balance for "Last Rebasing Year" (cell B15) should be equal to the OEB-Approved amount. For purposes of assessing incremental cost drivers, the closing balance for each year becomes the opening balance for the next year.

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

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Appendix 2-JC OM&A Programs Table

Programs	Last Rebasing Year (2017 OEB-Approved)	Last Rebasing Year (2017 Actuals)	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	2022 Test Year	Variance (Test Year vs. 2020 Actuals)	Variance (Test Year vs. Last Rebasing Year (2017 OFB-
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Asset Management Labour and benefits	3,497,000	3,411,618	3,549,323	3,160,359	3,098,589	3,369,900	3,483,200	384,611	-13,800
Employee expenses Contractor services	167,000	142,726	146,648	152,443 93,523	106,063	164,200	168,200	62,137	1,200
Materials and supplies	29,400	18,580	28,067	28,361	12,852	33,900	34,500	21,648	5,100
Software and hardware	145,000	138,962	171,653	193,377	209,090	234,000	239,900	-5,890 30,810	94,900
Corporate membership dues Other	67,000 30,800	72,874 21,079	71,763	70,413	84,041	94,900	97,300	13,259 4,010	30,300
Sub-Total	4,108,100	3,961,637	4,137,962	3,727,852	3,631,901	4,048,800	4,209,300	577,399	101,200
Operations and Maintenance									
Labour and benefits Employee expenses	6,895,900 434,200	7,027,057 473,528	7,389,233 437,403	7,375,244 436.036	7,798,594 428,983	7,481,700	7,780,200	-18,394 110.817	884,300 105.600
Materials and supplies	778,600	798,446	737,015	743,445	710,304	787,000	806,700	96,396	28,100
Overhead line services	101,000	108,185	243,171	135,940	115,486	139,000	142,600	27,114	41,600
Tree trimming services Substation maintenance services	83,000	145,954 46,379	258,579 31,651	332,142 37,752	334,941 44,680	300,000	307,500 56,400	-27,441 11,720	224,500
Contractor services	74,700	70,644	78,391	73,431	65,905	87,700	89,200	23,295	14,500
Vehicles and major equipment	825,600	791,796	855,340	842,624	988,187	947,500	971,300	-16,887	145,700
Other	239,300	242,485	266,131 149,341	275,576	312,176	326,300	334,400	22,224 25,261	95,100
Sub-Total	9,960,700	10,199,175	11,040,750	11,041,466	11,584,573	11,371,700	11,765,600	181,027	1,804,900
Metering and Data Management									
Contractor services	2,277,900	2,289,691 96,418	2,532,023	2,825,101 54,571	2,753,076 82,809	2,877,600	2,984,900	231,824 24,891	-12,500
Meter reading services	510,000	467,718	298,397	244,014	242,223	220,000	220,000	-22,223	-290,000
Software and hardware	206,000	166,631	135,619	139,883	146,501	170,300	181,600	35,099	-24,400
Vehicles and major equipment Materials and supplies	55,000	61,166 41,148	63,705 37,117	68,711 43,055	79,691 33,446	77,200 49,500	101,200 49,600	21,509 16,154	46,200
Other Cost recoveries	154,200	167,923	178,928	177,034	171,328	179,700	182,000	10,672	27,800
Sub-Total	3,322,800	3,131,459	3,280,499	3,535,201	3,527,884	3,741,000	3,894,100	366,216	571,300
Information Technology									
Labour and benefits Contractor services	2,969,800	3,222,479	3,474,850	3,551,920	3,257,408	3,476,400	3,721,100	463,692	751,300
Employee expenses	182,000	126,302	176,777	150,387	40.046	153,100	158,300	118,254	-23,700
Software and hardware Business communications	802,500 383,600	686,593 223,731	733,079 237,004	719,422 211,624	741,757 195,256	787,400 240,500	881,500 235,500	139,743 40,244	79,000
Materials and supplies	24,100	26,523	19,144	19,647	8,280	32,200	30,500	22,220	6,400
Cost recoveries	-466,600	-499,329	-540,063	-487,525	-516,501	-484,700	-483,700	32,801	-17,100
Sub-Total	4,945,200	4,579,277	4,671,589	4,837,068	4,292,864	4,885,900	5,243,600	950,736	298,400
Customer Services and Collections	2 712 700	2 774 649	2 500 217	2 612 400	2 500 120	4 000 100	4 167 600	669 490	454.000
Contractor services	491,200	446,069	415,873	414,737	448,114	489,500	620,500	172,386	129,300
Postage and courier Printing and mailing services	1,023,100	1,267,232	1,270,549 86,516	1,265,865 84,719	1,097,937 76,093	1,202,500 92,000	1,188,000 96,000	90,063	-46,000
Collection services and fees	330,000	271,955	268,783	245,448	179,304	58,000	49,000	-130,304	-281,000
Other	145,400	169,305	161,302	190,220	143,140	169,800	170,400	27,260	25,000
Cost recoveries Sub-Total	-4,213,100 2,331,300	-3,925,365 2,958,165	-3,838,654 2,655,117	-3,600,899 2,949,843	-3,522,713 2,821,006	-3,566,200 3,345,700	-3,528,500 3,663,000	-5,787 841,994	684,600 1,331,700
Corporate Communications									
Labour and benefits	344,900	339,184	415,774	562,096	578,620	576,700	614,100	35,480	269,200
Employee expenses Consulting services	10,400 80,000	5,125 62,725	10,735 92,767	10,381	6,571 28,302	15,200	19,600	13,029	9,200
Advertising and promotion	260,500	210,583	249,040	258,264	241,406	290,000	305,000	63,594	44,500
Materials and supplies	34,200	17,918	26,757	27,608	23,995	34,200	34,700	10,705	500
Other	30,800	18,944 7,700	23,040 8,970	28,589 8,915	15,124	20,300	33,100	17,976	2,300 3,600
Sub-Total	968,600	862,180	1,027,082	1,249,412	1,107,285	1,290,300	1,387,900	280,615	419,300
Human Resources, Health and Safe	ty	4 070 000	1 050 740		4 050 000	4 4 45 700	1 07 1 700	15.007	005 000
Training programs	127,000	63,945	1,058,716 32,003	1,131,294 62,923	1,258,863	1,145,700	1,274,700 61,500	36,116	-65,500
Consulting and contractor service Software and bardware	185,700	115,453	86,864	117,115	45,030	103,000	103,600	58,570	-82,100
Materials and supplies	27,600	20,249	14,843	24,164	19,652	34,800	35,400	15,748	7,800
Sub-Total	1,702,600	1,612,429	1,548,863	1,669,538	1,659,546	1,690,400	1,815,500	155,954	112,900
Facilities and Environmental Service	es								
Labour and benefits	365,500	333,084	331,266	305,108	327,139	367,500	377,800	50,661	12,300
Utilities	465,000	494,915	480,215	512,884	481,220	533,600	546,900	-12,670	81,900
Landscaping and snow removal	491,400 173,500	474,805 202,212	533,519 205,245	214,595	579,068 158,551	205,000	210,100	23,632 51,549	111,300 36,600
Other Sub-Total	1,528,200	1,280,371	1,149,970	1,235,190	1,285,872	1,285,600	1,312,000	26,128	-216,200
Compared a Comile	2,100,000	_,001,010	2,700,201	2,240,042	-,	2,200,000	2,127,100	204,000	20,000
Labour and benefits	3,078,200	3,047,477	3,128,356	3,143,754	3,513,878	3,334,200	3,383,300	-130,578	305,100
Employee expenses OEB cost assessment fees	77,300	78,298	81,249 666,403	70,821 684,824	48,998 687,743	106,500 705,600	102,000 719,800	53,002	24,700 9,800
Regulatory application costs	65,000	54,940	54,940	54,940	54,940	54,940	60,000	5,060	-5,000
Contractor services and consultin	212,900	215,474	252,290	231,088	281,168	290,400	297,100	48,708	84,200
Legal services Software and hardware	120,000	151,664 89,292	257,276 95,028	312,156 87,374	317,901 102,623	200,000 114,200	200,000 116,200	-117,901 13,577	80,000
Corporate membership dues	120,000	106,635	108,750	110,133	113,167	128,000	130,000	16,833	10,000
Sub-Total	5,152,100	5,077,383	5,258,071	5,287,683	5,706,371	5,588,040	5,676,700	-29,671	-47,400 524,600
Locate Services									
Labour and benefits Contractor services	53,400	44,984	28,652	29,221	25,987	39,500	42,500	16,513	-10,900
Other	11,300	8,636	5,229	5,404	3,830	6,900	6,900	3,070	-4,400
Sup-Total	917,700	1,006,200	1,061,779	1,038,641	1,117,756	1,096,400	1,125,700	7,944	208,000
Capital Materials Supply Manageme	nt 717 400	730 475	510 621	613 147	687 026	762 100	781 200	03 274	008.53
Contractor services	5,000	3,077	6,863	10,256	10,949	15,000	15,400	4,451	10,400
Materials and supplies Software and hardware	37,700	34,761	26,983 8,000	28,219 24,000	20,663 42,105	38,200 42,900	39,200 44,000	18,537 1,895	1,500 44,000
Other Cost allocations	91,000	109,129	117,211	107,117	111,870	114,100	116,700	4,830	25,700
Sub-Total Miscollancour	456,000	493,999	324,606	448,722	492,712	493,200	506,500	13,788	50,500
Total	36,965,900	36,732,923	37,772,608	38,635,067	38,864,617	40,607,440	42,415,600	3,550,983	5,449,700

Notes:

Please provide a breakdown of the major components of each OM&A Program undertaken in each year. Please ensure that all programs below the materiality threshold are included in the miscelianeous line. Add more Programs as required.
 The applicant should group projects appropriately and avoid presentations that result in classification of significant components of the OM&A budget in the miscelianeous

	A		М		Ν		R		U		Х		Y		Z
1												File	Number:		EB-2021-0041
2												Exh	ibit:	_	
3												Tab	:	_	
4	TO BE UPDATED AT THE DRAFT RATE ORDER STAGE											Sch	edule:		
5												Pag	e:		
6												Dat	_		0/07/0004
8												Date	9:	1	0/27/2021
9	Appendix 2-K														
10	6 Fmployee Costs														
11							.•								
		La	st Rebasing	La	ist Rebasing										
		Yea	ar (2017 OEB		Year (2017	2	2018 Actuals	2019	Actuals	20	20 Actuals	202	1 Bridge Year	202	22 Test Year
12		ļ	Approved)		Actuals)										
13	Number of Employees (FTEs including Part-Time) ¹														
14	Management (including executive)		53		60		57		59		61		64		64
15	Non-Management (union and non-union)		259		241		240		236		234		252		256
16	Total		312		300		297		294		295		316		320
17	Total Salary and Wages including ovetime and incentive pay	-								T		-		-	
18	Management (including executive)	\$	6,608,186	\$	7,504,588	\$	7,531,891	\$	7,888,527	\$	8,463,545	\$	8,980,600	\$	9,226,000
19	Non-Management (union and non-union)	\$	21,932,714	\$	20,209,106	\$	21,161,675	\$ 2	21,255,121	\$	21,678,322	\$	24,175,000	\$	25,111,700
20	Total	\$	28,540,900	\$	27,713,694	\$	28,693,566	\$ 2	9,143,648	\$	30,141,867	\$	33,155,600	\$	34,337,700
21	Total Benefits (Current + Accrued)	1 .		•		-		•		1		1		_	
22	Management (including executive)	\$	1,686,929	\$	1,985,263	\$	1,956,005	\$	2,029,491	\$	2,410,380	\$	2,183,748	\$	2,261,176
23	Non-Management (union and non-union)	\$	6,570,171	\$	6,114,246	\$	6,206,786	\$	6,196,699	\$	6,930,016	\$	6,728,052	\$	6,983,524
24	Total	\$	8,257,100	\$	8,099,509	\$	8,162,791	\$	8,226,190	\$	9,340,396	\$	8,911,800	\$	9,244,700
25	Total Compensation (Salary, Wages, & Benefits)			A	0.400.054		0.407.000	^							
26	Management (including executive)	\$	8,295,115	\$	9,489,851	\$	9,487,896	\$	9,918,018	\$	10,873,925	\$	11,164,348	\$	11,487,176
27	Non-Management (union and non-union)	\$	28,502,885	\$	26,323,352	\$	27,368,461	\$ 2	27,451,820	\$	28,608,338	\$	30,903,052	\$	32,095,224
28	l otal	\$	36,798,000	\$	35,813,203	\$	36,856,357	\$ 3	37,369,838	\$	39,482,263	\$	42,067,400	\$	43,582,400
29															
30	0 Note:														
31	1. If an applicant wishes to use headcount, it must also file the same	scheo	dule on an FTE	bas	sis.										

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Appendix 2-L Recoverable OM&A Cost per Customer and per FTE¹

	Last	Rebasing Year 2017 - OEB Approved	La ۱	st Rebasing /ear 2017 - Actual	2	018 Actuals	2019 Actuals 2020 Act		020 Actuals	2021 Bridge Year		2022 Test Year		
Reporting Basis														
OM&A Costs														
O&M	\$	17,551,447	\$	17,979,761	\$	19,229,588	\$	19,145,421	\$	19,705,431	\$	20,065,026	\$	20,802,538
Admin Expenses ⁶	\$	20,545,553	\$	19,272,760	\$	19,688,400	\$	20,458,020	\$	20,349,443	\$	22,151,814	\$	23,366,262
Total Recoverable OM&A from														
Appendix 2-JB ⁵	\$	38,097,000	\$	37,252,521	\$	38,917,988	\$	39,603,441	\$	40,054,874	\$	42,216,840	\$	44,168,800
Number of Customers ^{2,4}		156,245		156,386		158,175		159,865		161,411		163,116		164,835
Number of FTEs ^{3,4}		312		300		297		294		295		316		320
Customers/FTEs		501		521		532		543		548		516		516
OM&A cost per customer														
O&M per customer		\$112		\$115		\$122		\$120		\$122		\$123		\$126
Admin per customer		\$131		\$123		\$124		\$128		\$126		\$136		\$142
Total OM&A per customer		\$244		\$238		\$246		\$248		\$248		\$259		\$268
OM&A cost per FTE														
O&M per FTE		\$56,309		\$59,893		\$64,659		\$65,032		\$66,843		\$63,497		\$65,069
Admin per FTE		\$65,915		\$64,200		\$66,202		\$69,491		\$69,028		\$70,101		\$73,088
Total OM&A per FTE		\$122,223		\$124,092		\$130,861		\$134,523		\$135,871		\$133,598		\$138,157

Notes:

- 1 If it has been more than four years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than four years ago, a minimum of three years of actual information is required.
- 2 The method of calculating the number of customers must be identified. Should correspond with data provided in Appendix 2-IB.
- 3 The method of calculating the number of FTEs must be identified. See also Appendix 2-K.
- 4 The number of customers and the number of FTEs should correspond to mid-year or average of January 1 and December 31 figures.
- 5 For the test year, the applicant should take into account the system O&M (line 24 of Appendix 2-AB) in developing its forecasted OM&A.



Appendix 2-M Regulatory Cost Schedule

	Regulatory Cost Category	USoA Account	USoA Account Balance	Last Rebasing Year (2017 OEB Approved)	Last Rebasing Year (2017 Actual)	Most Current Actuals Year 2020	2021 Bridge Year	Annual % Change	2022 Test Year	Annual % Change
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)=[(G)-(F)]/(F)	(1)	(J) = [(I)-(G)]/(G)
	Regulatory Costs (Ongoing)									
1	OEB Annual Assessment	5655	693,900	689,500	699,691	665,214	680,900	2.36%	693,900	1.91%
2	OEB Section 30 Costs (OEB-initiated)	5655	25,100	19,700	15,624	21,729	23,900	9.99%	25,100	5.02%
3	Expert Witness costs for regulatory matters									
4	Legal costs for regulatory matters									
5	Consultants' costs for regulatory matters	5655		25.000	0	0	0			
6	Operating expenses associated with staff									
	resources allocated to regulatory matters									
7	Operating expenses associated with other									
	resources allocated to regulatory matters 1									
0	Other regulatory agency feet or accessments	5055	000	000	000	000	000	0.000/	000	0.000/
<u> </u>	Any other costs for regulatory matters (plasses	2022	800	800	000	800	800	0.00%	600	0.00%
9	Any other costs for regulatory matters (please									
	deline)									
10	Intervenor costs									
11	Include other items in dreen cells, as applicable									
12										
14										
14										
10										
17										
10										
10										
19										
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22										
22										
23										
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20										
21										
20										
29										
30	Begulatery Costs (One Time)									
4	Export Witness costs									
-	Expert witness costs	5055	20.000	407.000	50.055				400.000	
2	Consultante' costs	5055	20.000	137.200	36.233				100.000	
	Incremental operating expension according with	2022	57.600	72.000	316.001				200.000	
•	staff resources allocated to this application.									
	In a second s									
5	Incremental operating expenses associated with									
	other resources allocated to this application.							1		
6	Intervenor costs	5655	30,000	115,000	115,703				150,000	
	UEB Section 30 Costs (application-related)									
8	Include other items in oreen cells, as applicable									
9										
10										
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1	Cub total. Operating Control		\$ 710,000	\$ 725.000	\$ 716 145	\$ 697.740	\$ 705 600	2,000	\$ 710.900	2.04%
1	Sub-lotal - Ungoing Costs "		a /19,800		¢ /10,115	φ 00/,/43	φ /05,600	2.60%	÷ / 19,600	2.01%
4	Sup-total - One-time Costs "		a 107,600	φ 3∠5,000	φ 407,959	÷ -	φ -		\$ 536,000	12 000/
- 35	1100		a 827.400	1.5 1.050.000	a 1204.074	La 687743	1.3 705.600	2 60%	a 827.400	17.26%

Application-Related One-Time Costs Total One-Time Costs Related to Application to be Amortized over IRM Period 1/5 of Total One-Time Costs Total 538,000 107.600 ¢

Notes:

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

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Appendix 2-N Shared Services and Corporate Cost Allocation ¹

Year: 2017

Shared Services

Name of Company				Price for the	Cost for the	
		Service Offered	Pricing Methodology	Service	Service	
From	То			\$	\$	
London Hydro	City of London	Water billing services	Fully allocated cost	\$3,878,700	\$1,146,000	
London Hydro	City of London	Water meter services	Fully allocated cost	\$91,524	\$91,300	
London Hydro	City of London	Rental of office space	Market Value	\$28,966	\$25,600	
London Hydro	City of London	Control Centre - water support	Fully allocated cost	\$10,000	\$0	

Corporate Cost Allocation

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

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 that are allocated to the applicant.

Pricing Methodology:

Pricing Methodology includes approaches such as cost-base, market-base, tendering, etc. The applicant must provide evidence demonstrating the pricing methodology used. The applicant must also provide a description of why that pricing methodology was chosen, whether or not it is in conformity with ARC, and why it is appropriate.

% 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 description of the allocator and why it is an appropriate allocator.

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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 Yea	ar: <u>2022</u>		
Line No.	Particulars	Capitali	zation Ratio	Cost Rate	Return
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$214,739,807	2.30%	\$4,939,016
2	Short-term Debt	4.00% (1) \$15,338,558	1.75%	\$268,425
3	Total Debt	60.0%	\$230,078,364	2.26%	\$5,207,440
	Equity				
4	Common Equity	40.00%	\$153,385,576	8.34%	\$12,792,357
5	Preferred Shares		\$ -		\$ -
6	Total Equity	40.0%	\$153,385,576	8.34%	\$12,792,357
7	Total	100.0%	\$383,463,940	4.69%	\$17,999,797

Notes (1)

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

Last OEB-approved year: 2017

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$167,758,520	2.67%	\$4,479,152
2	Short-term Debt	4.00% (1)	\$11,982,751	1.76%	\$210,896
3	Total Debt	60.0%	\$179,741,271	2.61%	\$4,690,049
	Equity				
4	Common Equity	40.00%	\$119,827,514	8.78%	\$10,520,856
5	Preferred Shares		\$ -		\$ -
6	Total Equity	40.0%	\$119,827,514	8.78%	\$10,520,856
7	Total	100.0%	\$299,568,785	5.08%	\$15,210,905

<u>Notes</u> (1)

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

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Appendix 2-OB Debt Instruments

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

Year

-										
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	TD#1	TD	Third-Party	Fixed Rate	1-Jan-22		\$ 75,000,000	0.0197	############	
2	RBC#1	RBC	Third-Party	Fixed Rate	1-Jul-22		\$ 20,000,000	0.0298	\$ 596,000.00	
3	RBC#2	RBC	Third-Party	Fixed Rate	1-Jul-22		\$ 42,500,000	0.0283	############	
4	TD#2	TD	Third-Party	Fixed Rate	1-Jul-22		\$ 62,500,000	0.0213	############	
5									\$-	
6									\$-	
7									\$-	
8									\$-	
9									\$-	
10									\$-	
11									\$-	
12									\$-	
Total							\$200,000,000	2.30%	############	

Notes

If financing is in place only part of the year, separately calculate the pro-rated interest in the year and input in the cell.
 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update issued by the OEB.
 Add more lines above row 12 if necessary.

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

To be completed by Host Distributors ONLY

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

Proposed Rate Class for Billing Embedded Distributor(s)

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

(1)	(2)	(3)	(4)	(5)	(6) = '(3) + (4)
Asset Class	Total OM&A costs asociated with asset class	Original cost of asset class	Accumulated amortization of asset class	Annual amortization of asset class	Net Book Value of asset class
Totals for Host	(\$)	(\$)	(\$)	(\$)	
Distributor:	(Ψ)	(\$)	(\$)	(\$)	
Distribution Stations					\$ -
Low Voltage Line					\$ -
LV Line category # 2					\$-
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 Short-term Debt			Weighted Average Cost of Capital	0.00%
Common Equity Preferred Shares			Tax/PILs Rate	
Total	0.00%		Working Capital Allowance Factor	

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Appendix 2-R Loss Factors

		Historical Years					5-Voar Average
		2016	2017	2018	2019	2020	5-Teal Average
	Losses Within Distributor's System						
A(1)	"Wholesale" kWh delivered to distributor (higher value)	3,282,508,272	3,177,607,929	3,311,288,330	3,211,599,473	3,162,685,497	3,229,137,900
A(2)	"Wholesale" kWh delivered to distributor (lower value)	3,270,156,925	3,165,986,997	3,298,999,125	3,200,655,345	3,141,771,533	3,215,513,985
В	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)	134,172,715	118,175,485	117,958,985	111,909,192	104,039,503	117,251,176
с	Net "Wholesale" kWh delivered to distributor = A(2) - B	3,135,984,210	3,047,811,512	3,181,040,140	3,088,746,153	3,037,732,031	3,098,262,809
D	"Retail" kWh delivered by distributor	3,176,444,270	3,070,375,148	3,215,830,065	3,120,062,340	3,082,955,257	3,133,133,416
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)	132,844,272	117,005,431	116,791,074	110,801,181	103,009,408	116,090,273
F	Net "Retail" kWh delivered by distributor = D - E	3,043,599,998	2,953,369,717	3,099,038,991	3,009,261,159	2,979,945,849	3,017,043,143
G	Loss Factor in Distributor's system = C / F	1.0304	1.0320	1.0265	1.0264	1.0194	1.0269
	Losses Upstream of Distributor's System						
Н	Supply Facilities Loss Factor	1.0038	1.0037	1.0037	1.0034	1.0067	1.0042
	Total Losses						
1	Total Loss Factor = G x H	1.0342	1.0358	1.0303	1.0299	1.0262	1.0313

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 <u>lower</u> 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).

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Step 1: Commodity Pricing

Forecasted Commodity Prices	Table 1: Average RPP Sup	Table 1: Average RPP Supply Cost Summary*			
	Load-Weighted Price for RPP Consumers		\$17.61	\$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	

Commodity Expense

Step 2: Commodity Expense

(volumes for the test year is loss adjusted)

Commodity						202	2 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		107,765	1,258,317,426	\$ 0.01761	\$ 0.10364	\$130,413,916
General Service Less Than 50 kW	kWh	4010	4705		5,561,934	371,443,107	\$ 0.01761	\$ 0.10364	\$38,594,309
General Service 50 to 4,999 kW	kWh	4035	4705	385,389,223	788,601,180	188,975,286	\$ 0.01761	\$ 0.10364	\$40,259,370
General Service 1,000 To 4,999 kW (co-generation)	kWh	4010	4705	31,205,375	0	-	\$ 0.01761	\$ 0.10364	\$549,527
Standby Power	kWh	4025	4705		-	-	\$ 0.01761	\$ 0.10364	\$0
Large Use	kWh	4025	4705	91,159,912	- 0	- 0	\$ 0.01761	\$ 0.10364	\$1,605,326
Street Lighting	kWh	4025	4705		-	15,407,342	\$ 0.01761	\$ 0.10364	\$1,596,817
Sentinel Lighting	kWh	4025	4705		476,755	-	\$ 0.01761	\$ 0.10364	\$8,396
Unmetered Scattered Load	kWh	4025	4705		-	5,491,088	\$ 0.01761	\$ 0.10364	\$569,096
TOTAL				507,754,510	794,747,635	1,839,634,249			\$213,596,756
					0	0		-	•

Class A - non-RPP Global Adjustment			2022			
Customer	Revenue E	Expense	kWh Volume		Hist. Avg GA/kWh ***	Amount

All	4035	4707		507,754,510	\$ 0.0782	\$39,720,161
	4010	4707				\$0
	4010	4707				\$0
			-	507,754,510		\$39,720,161

Class B - non-RPP Global Adjustment						2022		
Customer		Revenue	Expense					Amount
					Class B Non-RPP			
Class Name	UoM	USA #	USA #		Volume		GA Rate/kWh	
Residential	kWh	4006	4707		107,765		\$ 0.08518	\$9,179
General Service Less Than 50 kW	kWh	4010	4707		5,561,934		\$ 0.08518	\$473,766
General Service 50 to 4,999 kW	kWh	4035	4707		788,601,180		\$ 0.08518	\$67,173,049
General Service 1,000 To 4,999 kW (co-generation)	kWh	4010	4707		0		\$ 0.08518	\$0
Standby Power	kWh	4025	4707		0		\$ 0.08518	\$0
Large Use	kWh	4025	4707		-0		\$ 0.08518	\$0
Street Lighting	kWh	4025	4707		0		\$ 0.08518	\$0
Sentinel Lighting	kWh	4025	4707		476,755		\$ 0.08518	\$40,610
Unmetered Scattered Load	kWh	4025	4707		0		\$ 0.08518	\$0
Total Volume					794,747,635			
TOTAL								\$67,696,604

*Regulated Price Plan Prices for the Period May 1, 2021 to April 30, 2022, p. 2

** Enter 2022 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.

All Volume should be loss adjusted with the exception of:

1. Volume for Electricity Commodity, Wholesale Market Services, Class A and B should loss adju

2. Low Voltage Charges - No loss adjustment for kWh

Electricity Commodity	Units			
Class per Load Forecast	Onits			
Residential	1,258,425,191			
General Service Less Than 50 kW	377,005,042			
General Service 50 to 4,999 kW	1,362,965,689			
General Service 1,000 To 4,999 kW (co-generation)	31,205,375			
Standby Power	-			
Large Use	91,159,911			
Street Lighting	15,407,342			
Sentinel Lighting	476,755			
Unmetered Scattered Load	5,491,088			
SUB-TOTAL				
Global Adjustment non-RPP	Unito			
Class per Load Forecast	Onits			
Residential	107,765			
General Service Less Than 50 kW	5,561,934			
General Service 50 to 4,999 kW	788,601,180			
General Service 1,000 To 4,999 kW (co-generation)	0			
Standby Power	0			
Large Use	-0			
Street Lighting	0			
Sentinel Lighting	476,755			
Unmetered Scattered Load	0			
SUB-TOTAL				
Transmission - Network				
Class per Load Forecast				
Residential	1,258,425,191			
General Service Less Than 50 kW	377,005,042			
General Service 50 to 4,999 kW	3,336,392			
General Service 1,000 To 4,999 kW (co-generation)	72,330			
Standby Power	172,800			
Large Use	172,428			
Street Lighting	41,823			
Sentinel Lighting	1,248			
Unmetered Scattered Load	5,491,088			
SUB-TOTAL				

Transmission Connection	
Transmission - Connection	
Class per Load Forecast	
Residential	1,258,425,191
General Service Less Than 50 kW	377,005,042
General Service 50 to 4,999 kW	3,336,392
General Service 1,000 To 4,999 kW (co-generation)	72,330
Standby Power	172,800
Large Use	172,428
Street Lighting	41,823
Sentinel Lighting	1,248
Unmetered Scattered Load	5,491,088
SUB-TOTAL	
Wholesale Market Service	
Class per Load Forecast	
Residential	
General Service Less Than 50 kW	
General Service 50 to 4 999 kW	
General Service 1,000 To 4,999 kW (co-generation)	
Standby Power	
Large Use	
Street Lighting	
Sentinel Lighting	
Unmetered Scattered Load	
SUB-TOTAL	
Class ner Load Forecast	
Residential	
General Service Less Than 50 kW	
General Service 50 to 4 999 kW	
General Service 1 000 To 4 999 kW (co-generation)	
Standby Power	
Street Lighting	
Sentinel Lighting	
Unmetered Scattered Load	
SUB-TOTAL	
Class P CPP	
Class per Load Forecast	
Residential	
General Service Less Than 50 kW	
General Service 50 to 4 999 kW	
General Service 1 000 To 4 999 kW (co-generation)	
Standby Power	
Ctroot Lighting	

Sentinel Lighting	
Unmetered Scattered Load	
SUB-TOTAL	
RRRP	
Class per Load Forecast	
Residential	
General Service Less Than 50 kW	
General Service 50 to 4,999 kW	
General Service 1,000 To 4,999 kW (co-generation)	
Standby Power	
Large Use	
Street Lighting	
Sentinel Lighting	
Unmetered Scattered Load	
SUB-TOTAL	
Low Voltage - No TLF adjustment	
Class per Load Forecast	
Residential	
General Service Less Than 50 kW	
General Service 50 to 4,999 kW	
General Service 1,000 To 4,999 kW (co-generation)	
Standby Power	
Large Use	
Street Lighting	
Sentinel Lighting	
Unmetered Scattered Load	
SUB-TOTAL	

Smart Meter Entity Charge	
Class per Load Forecast	
SUB-TOTAL	
SUB- TOTAL	
OER CREDIT	1,839,634,249
TOTAL	

3.The OER Credit of 18.9% will only apply to RPP proportion of the listed components. Impacts 4. Class A CBR: use the average CBR per kWh, similar to how the Class A GA cost is calculated

usted less WMP

2022 Test Year		RPP	2022 Test Year
Volume	Rate	\$	Volume
		-	
1,258,317,426		130,412,018	107,765
371,443,107		38,496,364	5,561,934
188,975,286		19,585,399	1,173,990,403
0		-	31,205,375
0		-	0
-0		(0)	91,159,912
15,407,342		1,596,817	0
0		-	476,755
5,491,088		569,096	0
1,839,634,249		190,659,694	1,302,502,145
Volume	Rate	¢	Volume
Volume	hate	<u>,</u> 0	Volume
		0	
		0	
		0	
		0	
	·	0	
	·	0	
		0	
		0	
0		0	
-			
	D .	A	
Volume	Rate	\$	Volume
1,258,425,191	0.0091	11,432,495	
377,005,042	0.0086	3,223,531	0.000.000
		-	3,336,392
		-	72,330
		-	1/2,800
			172,428
			41,823
		-	1,248
5,491,088	0.0086	46,951	
		14,702,976	

	Data	<u> </u>	
Volume	Kate	Ş 0.044.000	voiume
1,258,425,191	0.0066	8,311,223	-
377,005,042	0.0059	2,213,259	-
-		-	3,330,392
-		-	172,330
-		-	172,800
-		-	172,420
-		-	41,623
- 5 401 099	0.0050	-	1,240
5,491,000	0.0059	32,230	-
		10,550,716	
Volume	Rate	\$	Volume
1,258,425,191	0.0030	3,775,276	
377,005,042	0.0030	1,131,015	
1,362,965,689	0.0030	4,088,897	
31,205,375	0.0030	93,616	
-	0.0030	-	
91,159,912	0.0030	273,480	
15,407,342	0.0030	46,222	
476,755	0.0030	1,430	
5,491,088	0.0030	16,473	
		9,426,409	
Volume	Rate	\$	Volume
	0.0004	-	
	0.0004	_	
385,389,223	0.0004	154,156	
31,205,375	0.0004	12,482	
	0.0004	-	
91.159.912	0.0004	36.464	
	0.0004	-	
	0.0004	-	
	0.0004	_	
		203,102	
		,	
Volume	Rate	¢	Volume
1 258 425 101	0.0004	ም 503 370	Volume
377 005 042	0.0004	150,802	
077 576 /66	0.0004	301.021	
0	0.0004	591,031 A	
0	0.0004		
- (0)	0.0004	- (0)	
(0)	0.0004	(0)	
15 407 240	0.0004	E 400	

476,755	0.0004	191	
5,491,088	0.0004	2,196	
		1,053,753	
Volume	Rate	\$	Volume
1,258,425,191	0.0005	629,213	
377,005,042	0.0005	188,503	
1,362,965,689	0.0005	681,483	
31,205,375	0.0005	15,603	
-	0.0005	-	
91,159,912	0.0005	45,580	
15,407,342	0.0005	7,704	
476,755	0.0005	238	
5,491,088	0.0005	2,746	
		1,571,068	
Volume	Rate	\$	Volume
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	

Customers	Rate	\$	Customers
150,243	0.57	1,027,662	
13,071	0.57	89,406	
		-	
		1,117,068	
		229,290,788	
163,314	0.0175	(32,106,371)	
		197,184,417	

-

on distribution charges are excluded for the purpose of calculating the cost of power.

2022 Test Year	- Co	р
4705 -Power Purchased	\$	213,596,756
4707- Global Adjustment	\$	67,696,604
4708-Charges-WMS	\$	12,254,332

-

	-
TOTAL	\$ 313,751,116
Misc A/R or A/P	\$ (32,106,371)
4751-IESO SME	\$ 1,117,068
4750-Charges-LV	\$ -
4716-Charges-CN	\$ 21,853,594
4714-Charges-NW	\$ 29,339,133
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nc	on-RPP	Total]
Rate	\$	\$	
			T
	1,898		
	97,946		
	20,673,971		
	549,527		
	-		
	1,605,326		
	-		
	8,396		
	-		
	22,937,063	\$ 213,596,756	Ок
			т

Rate	\$	Total
	9,179	
	473,766	
	67,173,049	
	0	
	-	
	(0)	
	-	
	40,610	
	-	
	67,696,604	\$ 67,696,604

Rate	\$	Total
	-	
	-	
3.8259	12,764,572	
4.4167	319,460	
4.4167	763,204	
3.9192	675,774	
2.6269	109,864	
2.6303	3,283	
	-	
	14,636,157	29,339,133

Rate	¢	Total
Nate	ې -	Total
2 0765	0 020 826	
2.9703	9,930,820	
3.1403	221,133	
3.1485	544,069	
2.9765	513,235	
1.8808	78,661	
1.8834	2,351	
	-	
	11,296,876	21,853,594
Rate	\$	Total
	-	
	-	
	-	
	-	
	-	
	-	9 426 409
	-	9,426,409
Pata	- ¢	9,426,409
Rate	- \$	9,426,409 Total
Rate	- \$ -	9,426,409 Total
Rate	- \$ - -	9,426,409 Total
Rate	- \$ - -	9,426,409 Total
Rate	- \$ - - - -	9,426,409 Total
Rate	- \$ - - - - - -	9,426,409 Total
Rate	- - - - - - - - - - -	9,426,409 Total 203,102
Rate	- \$ - - - - - - - - - -	9,426,409 Total 203,102
Rate	- - - - - - - - - -	9,426,409 Total 203,102
Rate	- - - - - - - - - - - - - - - - - - -	9,426,409 Total 203,102 Total
Rate	- - - - - - - - - - - - - - - - - -	9,426,409 Total 203,102 Total
Rate	- - - - - - - - - - - - - - - - - - -	9,426,409 Total 203,102 Total

	-	
	-	
	-	1,053,753
Data	ć	Tatal
Rate	\$	Total
	-	
	-	
	-	
	-	
	-	
	-	
	-	
	-	1,571,068
Rate	\$	Total
Rate	\$	Total
Rate	\$ 0 0	Total
Rate	\$ 0 0 0	Total
Rate	\$ 0 0 0 0	Total
Rate	\$ 0 0 0 0 0	Total
Rate	\$ 0 0 0 0	Total
Rate	\$ 0 0 0 0	Total
Rate	\$ 0 0 0 0 0	Total
Rate	\$ 0 0 0 0 0 0	Total
Rate	\$ 0 0 0 0 0 0 0	Total
Rate	\$ 0 0 0 0 0 0 0 0 0	Total -
Rate	\$ 0 0 0 0 0 0 0 0	Total -

Rate	\$	Total
	0	
	0	
	0	
	0	1,117,068
	116,566,699	345,857,487
	0	(32,106,371)
	116,566,699	313,751,116