Ontario Energy Board

Chapter 2 Appendices
Filing Requirements for Electricity Distribution Rate Applications

Version 1.0 (2022)

Utility Name	Ottawa River Power Corporation
Assigned EB Number	EB-2021-0052
Name of Contact and Title	Jeffrey Roy, Chief Financial Officer
Phone Number	(613)732-3687x227
Email Address	jroy@orpowercorp.com
Test Year	2022
Bridge Year	2021
Last Rebasing Year	2016
Identify the accounting standard used for the test year	MIFRS
Did Ottawa River Power Corporation update its depreciation and capitalization policies?	Yes
If "yes" to cell E34, were the changes in policies reflected in a prior rebasing application?	Yes
When did Ottawa River Power Corporation update its actual depreciation and capitalization policies?	**January 1** **2013**
Identify the year the applicant adopted IFRS for financial reporting purposes	2013
Is Ottawa River Power Corporation applying for cost recovery for the test and/or future year(s) for Green Energy initiatives?	No
Is Ottawa River Power Corporation an embedded distributor?	Yes

Notes

Pale green cells represent input cells.

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

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

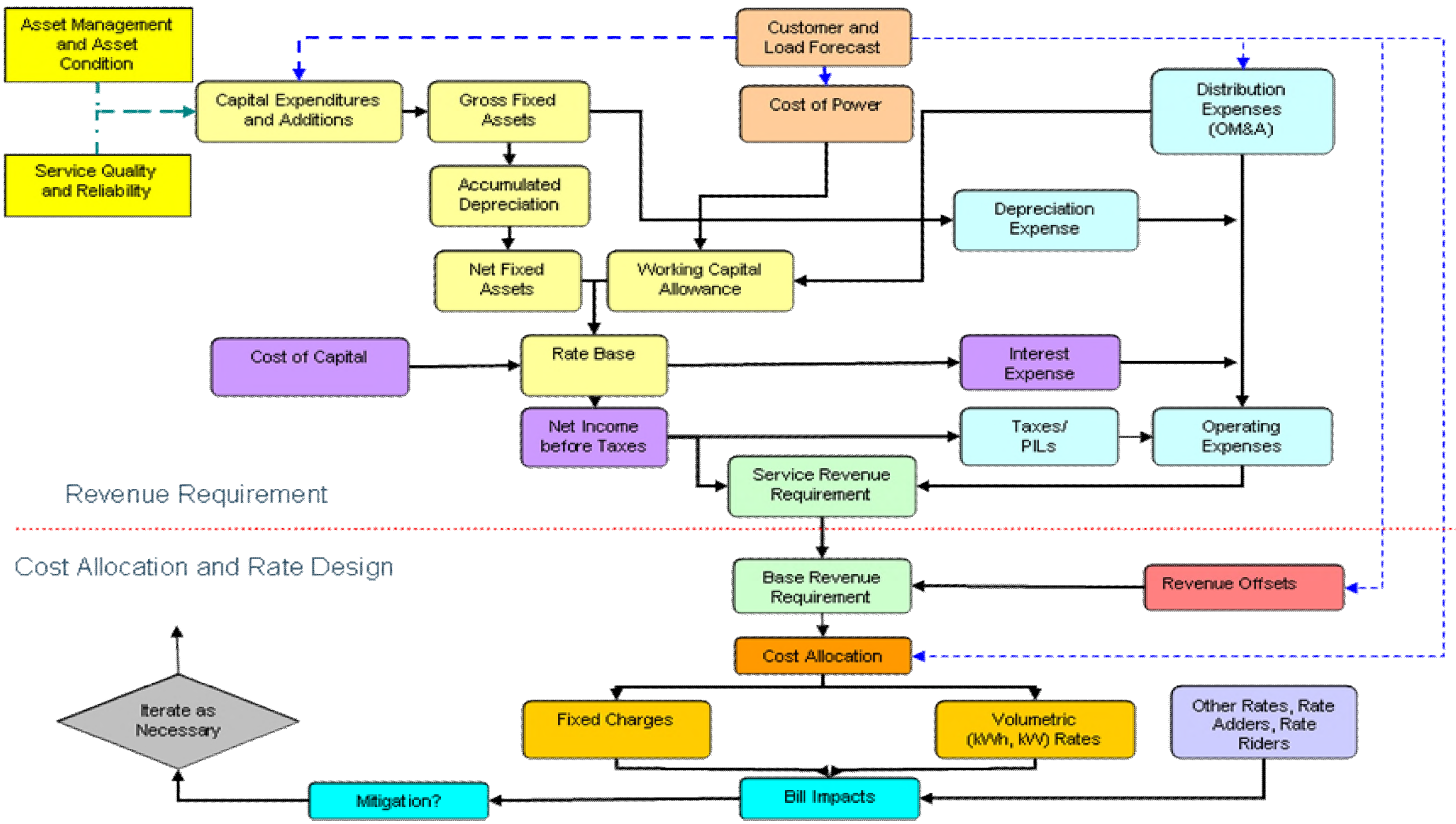
Ontario Energy Board

Chapter 2 Appendices
Filing Requirements for Electricity Distribution Rate Applications

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.

- Report of the Board on Transition to International Financial Reporting Standards (EB-2008-0408) - July 28, 2009, outlined in section 2.3.5 below

- Addendum to Report of the Board EB-2008-0408 - Implementing International Financial Reporting Standards in an Incentive Rate Mechanism Environment - June 13, 2011

- The OEB's Accounting Procedures Handbook (APH) and Uniform System of Accounts (USoA), any subsequent updates and Frequently Asked Questions

- Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR) - July 31, 2009

- Asset Depreciation Study for Use by Electricity Distributors (EB-2010-0178), (the Kinectrics Report), July 8, 2010

- Board letter of June 25, 2013, providing accounting policy changes for Accounts 1575 and 1576 effective in the 2014 cost of service rate application and subsequent rate years;

- Report of the Board - Performance Measurement for Electricity Distributors: A Scorecard Approach - March 5, 2014

- Report of the Board: Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors - corrected December 4, 2013

- Report of the Ontario Energy Board on Regulatory Treatment of Pension and Other Post-employment Benefits (OPEBs) Costs (EB-2015-0040), September 14, 2017

- Accounting Guidance related to Accounts 1588 RSVA Power, and 1589 RSVA Global Adjustment

Capital Funding Options:

- Report of the Board: New Policy Options for the Funding of Capital Investments: The Advanced Capital Module (EB-2014-0219), September 18, 2014

- Report of the OEB: New Policy Options for the Funding of Capital Investments: Supplemental Report – January 22, 2016

Cost of Capital:

- Report of the Board on the Cost of Capital for Ontario's Regulated Utilities - 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

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

Ottawa River Power Corporation is seeking the following approvals in this application:

1		Approval to charge distribution rates effective May 1, 2022 to recover a Base Revenue requirement and revenue deficiency, as detailed in the Revenue Requirement Workform and discussed in Exhibit 6, through applying the proposed rates as set out in the Tariff Schedule & Bill Impact model and Exhibit 8.
2		Approval of the Applicant’s Distribution System Plan as included in Exhibit 2 and filed as a stand-alone document with this Application.
3		Approval of revised Low Voltage Rates as proposed and described in Exhibit 8
4		Approval for an adjustment to the Retail Transmission Service Rates approved in the Applicant’s 2021 IRM application as detailed in Exhibit 8.
5		Approval to continue to charge Wholesale Market Services, Capacity -Based Recovery and Rural Rate Protection charges as approved by the OEB and detailed in Exhibit 8.
6		Approval to continue the specific Service Charges (with the exception of the MicroFIT Monthly Service charge) and Transformer Allowance as previously approved by the OEB and as detailed in Exhibit 8.
7		Approval to continue applying the MicroFIT monthly service charge of $4.55 as approved in the Applicant's 2016 Cost of Service (EB-2014-0105), updated in its 2020 IRM application (EB-2019-0062) and detailed in Exhibit 3, to recover operating costs in calculating and validating generation data to enable monthly settlement with the IESO.

8		Approval of the proposed Loss Factor as detailed in Exhibit 8 and calculated in Chapter 2 Filing Requirements Appendix worksheet App2-R Loss Factors.
9		Approval of the Rate Riders for a one year disposition of the Group 1 Deferral and Variance account balances as at December 31, 2020 along with the projected carrying charges in accordance with the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR – July 31, 2009) as detailed in Exhibit 9.
10		Approval of the Rate Riders for a one year disposition of the Group 2 Deferral and Variance account balances as at December 31, 2020 along with the projected carrying charges in accordance with the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR – July 31, 2009) as detailed in Exhibit 9.
11		Approval of the Rate Riders for a one year disposition for the Loss Revenue Adjustment Mechanism variance account ("LRAMVA") for lost revenue resulting from the Conservation First Framework programs as detailed in Exhibit 4. Account disposition requested as a final balance.
12		Approval to include assets relating to a new substation (built and energized in 2020) into the Applicant's 2022 Rate Base as detailed in Exhibit 2
13		Disposal of the balance in the wireline pole attachment variance account as at December 31st 2020 as recorded in account 1508.

Appendix 2-AA
Capital Projects Table

	2016
Account	Total
System Access	
New Services and Service Upgrades	(3,918)
Orchard View by the Mississippi Almonte	79,812
	-
	-
	-
Sub-Total	75,894
System Renewal	
Minor Capital Betterments	293,696
Martin Street and Paul Street	124,628
Sub 4 Cable Replacement	13,800
Paul Martin Drive Pole Conflicts Road Rebuild	107,282
Paul Martin Drive Install New 60' 44kV Pole	12,995
Boundary Road East Pole Upgrade	15,938
Alfred and Cecelia Upgrade Secondary Conductors	12,444
	-
Sub-Total	580,784
System Service	
Minor Capital Betterments	-
Sub 2 Rebuild	61,445
Sub 3 and 7 Ground Grid & Fence	34,011
Sub 6 Ground Grid	72,422
Sub-Total	167,879
General Plant	
Office Equipment	27,072
Computer Equipment - Hardware	1,669
Computer Software	21,070
Transportation Equipment - Misc	3,040
Transportation Equipment - Truck Purchase (Cab & Chassis)	113,525
Small Tools	14,007
Measurement and Testing Equipment	-
Leasehold Improvement	54,222
Sub-Total	234,605
Total	**218,120**

	2017
Account	Total
System Access	
New Services and Service Upgrades	176,518
Martin Street Pole Upgrades	30,729
Riverfront Phase 4	86,544
Upper Valley Drive Upgrades	44,899
Boundary Road - SRB Technologies	24,951
Contributions	(263,533)
Sub-Total	100,107
System Renewal	
Minor Capital Betterments	320,675
Almonte Martin Street and St Paul Street Renewal	34,853
Angus Campbell Drive Damage	18,227
Boundary Road - Pole Replacements	86,692
Beachburg Road Pole and Secondary Replacement	46,057
Replace 1000kVa Transformer	33,903
Pembroke MS#4 Feeder#1 Rebuild	12,316
Pembroke MS#4 Pole Upgrades	31,075
Boundary Road - 44KV Upgrade	22,167
Sub-Total	605,967
System Service	
Almonte MS#1 Scada Upgrade	58,745
Almonte MS#1 Land	39,130
Almonte MS#2 Upgrades	58,599
Sub-Total	156,475
General Plant	
Office Equipment	4,398
Computer Equipment - Hardware	6,397
Computer Software	33,881
Transportation Equipment - Misc	2,508
Transportation Equipment - Truck Purchase	319,920
Small Tools	3,354
Measurement and Testing Equipment	999
Leashold Improvements	3,278
Sub-Total	374,735
Total	**1,237,284**

	2018
Account	Total
System Access	
New Services and Service Upgrades	239,569
Firehall	39,434
Tie Line - Horace Street	43,911
Pembroke Place Condo	57,116
Orchardview	38,617
Riverfront Phase 4 and Phase 5	57,467
Patricia Street Townhomes	17,386
Contributions	(136,493)
Sub-Total	357,050
System Renewal	
Minor Capital Betterments	216,312
Replace U/G Riser	11,451
Pole Upgrade - Pembroke Street East	18,488
Shepherd Street	39,211
Euphemia Street	42,785
Beachburg Road	19,760
O'Brien Street	35,419
Industrial Drive 44kV Pole Installation	12,428
Pembroke Voltage Conversion MS#1 and MS#3	371,389
Almonte MS#2 and 3 Station Insulator Upgrades	10,324
Almonte MS#3 Station Upgrades	64,813
Pembroke MS#6 Copper	17,278
Sub-Total	860,657
System Service	
Minor Capital Betterments	4,718
Almonte MS#1 Scada Upgrades	12,648
Almonte MS#2 Upgrades	56,943
Almonte MS#4 Construction	147,575
Sub-Total	221,884
General Plant	
Office Equipment	5
Computer Equipment - Hardware	5,446
Computer Software	11,474
Transportation Equipment - Truck #8 Exhaust	18,498
Transportation Equipment - Truck #31 Exhaust	14,532
Small Tools	398
Measurement and Testing Equipment	3,180
Sub-Total	53,470
Total	**1,493,061**

	2019
Account	Total
System Access	
New Services and Service Upgrades	414,367
Orchardview	2,606
Riverfront Phase 5	172,940
Petro Canada	12,157
Install and Connect Pad Mount Transformer	38,230
Blakely Crescent	10,865
Contributions	(183,075)
Sub-Total	468,091
System Renewal	
Minor Capital Betterments	88,885
Voltage Conversion - Feeder 1 - 1	4,419
Voltage Conversion - Feeder 1 - 2	55,663
Voltage Conversion - Feeder 1 - 3	35,886
Voltage Conversion - Feeder 1 - 4	35,703
Voltage Conversion - Feeder 3 - 1	27,115
Voltage Conversion - Feeder 3 - 2	254
Almonte MS#3 Station Upgrades	9,320
Beachburg Road Pole Replacement	55,480
Victoria Street Underground Conversion	16,023
Sub-Total	328,749
System Service	
Almonte Feeder Relocation	64,350
Almonte MS#4 Line Extension	42,126
Almonte MS#4 Construction	1,305,025
Sub-Total	1,411,501
General Plant	
Computer Equipment - Hardware	13,428
Computer Software	11,266
Computer Software - Cyber Security	5,395
Transportation Equipment - Trailer	26,500
Transportation Equipment - New Truck	364,485
Small Tools	1,834
Leasehold Improvements	4,189
Sub-Total	427,097
Total	**2,635,437**

	2020
Account	Total
System Access	
New Services and Service Upgrades	70,362
UG Primary - Town Homes on Blakely Crescent	100
Bennett Street - Cell Tower	19,963
Food Basics - 1500 kVa Padmounted Transformer	39,829
Diocese of Pembroke - New 50'/3 Pole	-
Victoria Street Reconstruction - Pole Removals, Cable U/G	14,854
RCCDSB - Service Upgrade	-
Phoenix Centre - Vault Removal	-
Patricia Street - Robert Morre 10 Unit Building	1,665
Guy Bourgon - Offer to Connect	(23,050)
Sub-Total	123,723
System Renewal	
Minor Capital Betterments	111,442
Voltage Conversion - Feeder 1 - 1	254
Voltage Conversion - Feeder 1 - 2	1,259
PCB Transformer - T550 1283 Pembroke Street West	2,912
PCB Transformer - 183 Cecil Street	966
PCB Transformer - 201 Cecil Street	1,452
Esther Street - OH Secondary Service Replacement	4,536
PCB Transformer - T438 Boundary and McGee	3,705
32 Pembroke Street West - Replace Pole	6,836
Upgrade Riser Disconnects at L557 and T1011	1,688
672 & 708 Gordon Street Pole Replacements	8,947
174 Albert Street - Replace pole and transformers	16,353
Garden Street - Replace Leaking Padmount Transformer	3,032
O'Brien Street North - Install Underground Road Crossings	12,232
John Street Killaloe - Re-insulate 2 poles	2,481
277 Cecelia Street - Replace wood pole	6,107
5 Smith Street - Replace wood pole and install new anchor	7,301
Beachburg Road - Replace 3 wood poles	17,039
119 Arnolds Lane - Replace wood pole	3,948
473 Christink Lane - Replace wood pole	3,692
281 Maple Avenue - Replace wood pole	5,212
Sub-Total	221,396
System Service	
Almonte Feeder Relocation	(16,438)
1F3 Switch Upgrade	4,840
Pembroke MS#6 Insulation Upgrades	12,162
Almonte MS#3 Upgrades	15,684
Almonte MS#4 Line Extension	27,983
Almonte MS#4 Construction	695,875
Sub-Total	740,106
General Plant	
Computer Equipment - Hardware	32,757
Computer Software	5,473
Office Equipment	5,574
Transportation Equipment	53,554
Stores Equipment	3,472
Small Tools	4,971
Miscellaneous Equipment	2,499
System Supervisory Equipment	3,247
Leasehold Improvements - Pembroke Office Glass Barrier	10,265
Leasehold Improvements - Air Conditioner Repair	8,776
Leasehold Improvements - Paving	16,500
Leasehold Improvements - Wall	1,168
Leasehold Improvements - Almonte Pole Barn	2,942
Leasehold Improvements - Almonte New Office	10,542
Sub-Total	161,740
Total	**1,246,965**

	2021
Account	Total
System Access	
New Services and Service Upgrades	93,686
Water Storage	0
4 Semi-detached Single Storey Homes	4,315
Roger Telecom Tower	3,216
Pembroke Street West Upgrade (Phase 2)	23,276
Pembroke Street West Upgrade (Phase 1 - Strut Guy)	502
4-Plex at 759 Mary Street	7,424
Golfview Subdivision	43,655
143 Marshall Street	4,078
Mississippi Mills Industrial Park Phase 3	6,502
Sub-Total	186,655
System Renewal	
Minor Capital Betterments	134,031
Gemmell Park Project	31,926
Re-Insulate and Adjust Sage on Feeder 6-2	6,145
Install New Tie Switches 4-4 TS 4-5 Coolidge Street	4,864
Pole Replacement due to Fire on Pembroke SW at Blakely	11,683
Pole Replacement due to Fire on Sussex at John	10,937
Replace 45' Pole at481 Isabella Street	6,010
Replace 2 40' Wood Poles with New 45'/3 Wood Poles	8,722
Set Pole for Bell Canada	10,286
Install 44kV Pole on Front Street at Alongquin Trail	10,152
Pole and Transformer Upgrade at Beachburg Arena	19,305
Stub Pole Relocation	5,612
44kV OHL Relocation	106,391
Replace 6 45' and 1 50' Pole on Mill Street Killaloe	48,747
PCB Transformer Replacements	30,000
Pembroke Voltage Conversion	29,840
Sub-Total	474,649
System Service	
Battery	1,134
	-
	-
	-
Sub-Total	1,134
General Plant	
Server	106,585
Switches, Hard Drives, Networking, Laptops, Printers	35,268
Garage Fixtures, Paint and Blinds	10,343
Patch Management Platform	3,317
Elster Connexo Upgrade	76,153
Engine Control Unit	3,602
Tools, Shop and Garage Equipment	2,000
Truck 8 and 31 Painting	10,000
Credit Control Automation Platform	14,950
Customer Information System Version Upgrade	100,000
Postage Machine	16,834
Folding Machine	19,727
	-
	-
Sub-Total	398,779
Total	**1,061,217**

Account	Total
System Access	
New Services and Service Upgrades	61,606
44 kV O/H Line Relocation	93,600
4 Semi-Detached Single Storey Homes	2,196
3 Commercial Buildings	(3,577)
Car Wash	(3,391)
Orchard View Suites (Phase 2)	64,502
42 Unit Apartment Building	33,263
Burcom Development - 48 Houses	42,500
Highway 148 Upgrade	100,000
9 Houston Drive Service Upgrade	7,000
9 Townhomes at 627 Nelson Street Pembroke	12,000
Sub-Total	409,700
System Renewal	
Minor Capital Betterments	32,081
Esther Street Pembroke	51,591
Replace 4 pole due to rot at ground level. Feeder 6M1 and 6M2.	45,415
John Street Pembroke	43,349
McKenzie Street Pembroke	24,993
Third Avenue Pembroke	61,321
Thompson Street Pembroke	26,105
Larose Street Almonte	80,959
Naismith Drive Almonte	37,491
Evelyn Street Almonte	50,592
Florence Street Almonte	43,883
Pembroke MS6 - Transformer Replacement	750,000
Sub-Total	1,247,780
System Service	
Assessment, Scout and Configuration	45,000
Pembroke MS4 - Replace RTU and Relay	60,000
	-
Sub-Total	105,000
General Plant	
E-Billing System	45,000
Customer Information System Automation	10,000
Furniture	5,000
Almonte Lunchroom Repairs	15,000
Pembroke Eavestrough	27,000
Latops, Printers and Other Hardware	11,000
Infrared Camera	19,210
Transporation Equipment	5,000
Tools, Shop and Garage Equipment	2,000
	-
	-
	-
	-
	-
Sub-Total	139,210
Total	**1,901,689**

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TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

Appendix 2-AB

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

First year of Forecast Period:

2022

CATEGORY	Historical Period (previous plan[1] & actual)																		Forecast Period (planned)				
	2016			2017			2018			2019			2020			2021			2022	2023	2024	2025	2026
	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual[2]	Var					
	$ '000		%	$ '000		%	$ '000		%	$ '000		%	$ '000		%	$ '000		%	$ '000				
System Access	500,850	75,894	-84.8%	452,200	100,107	-77.9%	392,700	357,050	-9.1%	392,700	468,091	19.2%	392,700	123,723	-68.5%	392,700	186,655	-52.5%					
System Renewal	194,100	580,784	199.2%	248,750	605,967	143.6%	193,200	860,657	345.5%	193,200	328,749	70.2%	193,200	221,396	14.6%	193,200	474,649	145.7%					
System Service	474,800	167,879	-64.6%	345,849	156,475	-54.8%	573,650	221,884	-61.3%	293,200	47,622	-83.8%	293,200	44,231	-84.9%	293,200	1,134	-99.6%					
General Plant	376,200	234,605	-37.6%	255,200	374,735	46.8%	116,200	51,470	-55.7%	134,200	427,097	218.3%	134,200	161,740	20.5%	134,200	398,779	197.2%					
TOTAL EXPENDITURE	1,545,950	1,059,161	-31.5%	1,301,999	1,237,284	-5.0%	1,275,750	1,491,061	16.9%	1,013,300	1,271,558	25.5%	1,013,300	551,090	-45.6%	1,013,300	1,061,217	4.7%	-	-	-	-	-
Capital Contributions			--			--			--			--			--			--					
Net Capital Expenditures			--			--			--			--			--			--					
System O&M			--			--			--			--			--			--					

Notes to the Table:

1. Historical "previous plan" data is not required unless a plan has previously been filed. However, use the last OEB-approved, at least on a Total (Capital) Expenditure basis for the last cost of service rebasing year, and the applicant should include their planned budget in each subsequent historical year up to and including the Bridge Year.
2. Indicate the number of months of 'actual' data included in the last year of the Historical Period (normally a 'bridge' year):

Explanatory Notes on Variances (complete only if applicable)
Notes on shifts in forecast vs. historical budgets by category
Notes on year over year Plan vs. Actual variances for Total Expenditures
Notes on Plan vs. Actual variance trends for individual expenditure categories

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Appendix 2-AC
Customer Engagement Activities Summary

Provide a list of customer engagement activities	Provide a list of customer needs and preferences identified through each engagement activity	Actions taken to respond to identified needs and preferences. If no action was taken, explain why.
While preparing for the Cost of Service, ORPC conducted Customer Surveys inviting Residential, Small Business and Industrial & Commercial customers to provide feedback. This was completed in Q3 and Q4 2020.	Day-to-day reliability Reasonable distribution rates Length of power outages Customer service New types of electrical services Preparing the network for new uses such as electric vehicles and renewable generation Sustainability - reducing the environmental impact of ORPC's operations Helping customers reduce and manage their electricity consumption	Customer needs and preferences will be addressed through actionalable items within the DSP.
Social Media/Website	Customers have shown a preference for more frequent and responsive communication during power outages (location, ETR, cause etc.). They have also demonstrated positive reactions to news, tips, or other important information that is shared through ORPC's online platforms (social media and website).	ORPC is utilizing a mix of social media and website outage maps to provide near real-time updates of outages. These platforms are also utilized to promote safety, conservation and events that related to the distribution of electricity.
In office engagment	- Customers are often brining in examples of scams related to fraudlent companies trying to determine if the information is trustworthy - Customers will come in with comments or suggestions related to areas of the distribution system that may require attention (tree trimming, BELL wire hanging, easement questions etc.) -Customers will come in and ask questions about usage or bills	Customers are greeted by staff in office every attempt is made to achieve a first encounter resolution. Occasionally another department or service call may be required, further information is gathered and actions are taken to answer questions or resolve an issue. Customer follow up is performed to determine if issue is resolved.
Written correspondence/mailers	Some customers to not utilize technology to access information provided by the utility, they would prefer mail correspondence.	ORPC includes information for customers via mail in their utility bills. This includes information on regulatory changes, assistance programs and various other important items of interest.
Regional Planning Engagements	ORPC engages with both the IESO (the regional planning) and HONI to ensure customer needs are met.	ORPC advocates on behalf of it's customers regarding reliability, supply and future planning considerations.
Customer Surveys (OEB Mandated) - 2017 & 2019	Customer have shown a preference for reasonable rates, reliability and, effective communication.	ORPC has made great effort to address reliability and rates in the Cost of Service and DSP. Communication efforts are reviewed and improved on an going basis.
Financial Assistance Programs a] Low-Income Emergency Assistance Program (LEAP) b] Ontario Electricity Support Program d] COVID-19 Emergency Assistance Program (CEAP) e] COVID-19 Emergency Assistance Program - Small Business (CEAP-SB)		ORPC provides Low-income Energy Assistance (LEAP) support with assistance and cooperation from agency partners at the provincial level. LEAP is an emergency financial assistance program that is designed to assist low-income customers who encounter difficulty when paying their electricity bill payments. ORPC also promotes the Ontario Electricity Support Program (OESP). ORPC proactively engages with it's customers in-person, on the phone and online to notify them of the availability of OESP. Customers are kept informed on their applicaiton status (approved/rejected) in the event of an issue. When CEAP and CEAP-SB were introduced, ORPC proactively engaged it's customers to enroll them in the program. ORPC also spoke about the program on the radio and promoted it heavily
E-billing, web presentment and on-line payment services	ORPC provides both e-billing and web presentment which is accessible through the LDC's website. This helps customers identify usage trends and bring forward any concerns they might observe. Typically customer might notice a period of high usage, they will then engage with the LDC to seek assistance in determining the issue.	ORPC will walk customers through their usage/bills when an inquiry is received. ORPC will also dispatch a service person to their home to help narrow down root causes of high electricity usage (faulty sump pumps, old appliances, electric heaters with fault thermostats etc.).

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Appendix 2-BA
Fixed Asset Continuity Schedule [1]

Accounting Standard: CGAAP
Year: 2016 IFRS

CCA Class	OEB	Description	Gross Assets: Opening Balance	Additions	Disposals	Closing Balance	Accumulated Depreciation: Opening Balance	Additions (Depr Exp must match 2.0)	Disposals	Closing Balance	Net Book Value	AVG Gross Bal	AVG AccDep
12	1611	Computer Software (Formally known as Account 1925)	$202,932.06	$21,070.00		$224,002.06	$159,134	$31,158		$190,292	$33,710	$213,467	$174,703
CEC	1612	Land Rights (Formally known as Account 1906 and 1806)	$2,747.84			$2,747.84	$670	$335		$1,005	$1,743	$2,748	$838
N/A	1805	Land	$130,499.26			$130,499.26				$0	$130,499	$130,499	$0
47	1808	Buildings	$169,005.84			$169,005.84	$6,916	$3,458		$10,374	$158,632	$169,006	$8,645
13	1810	Leasehold Improvements	$229,612.33	$54,222.45		$283,834.78	$24,810	$14,392		$39,202	$244,633	$256,724	$32,006
47	1820	Distribution Station Equipment <50 kV	$1,202,331.51	$215,585.51		$1,417,917.02	$127,887	$69,125		$197,011.80	$1,220,905	$1,310,124	$162,449
47	1830	Poles, Towers & Fixtures	$2,013,138.26	$269,378.29		$2,282,516.55	$339,533	$158,182		$497,715	$1,784,802	$2,147,827	$418,624
47	1835	Overhead Conductors & Devices	$2,751,043.94	$189,649.63		$2,940,693.57	$238,489	$124,892		$363,381	$2,577,313	$2,845,869	$300,935
47	1840	Underground Conduit	$684,876.53	$10,252.68		$695,129.21	$175,622	$77,926		$253,548	$441,581	$690,003	$214,585
47	1845	Underground Conductors & Devices	$794,240.16	$25,027.79		$819,267.95	$50,007	$29,496		$79,503	$739,765	$806,754	$64,755
47	1850	Line Transformers	$1,500,350.90	$127,652.03		$1,628,002.89	$187,097	$89,144		$276,241	$1,351,762	$1,564,177	$231,669
	1850	Transformer Inventory	$268,760.00	-$16,389.00		$252,371.00				$0	$252,371	$260,566	$0
47	1855	Services (Overhead & Underground)	$1,121,323.67	$93,631.49		$1,214,955.16	$94,884	$50,923		$145,807	$1,069,148	$1,168,139	$120,346
47	1860-15	Meters	$1,645,231.00	$36,172.07		$1,681,403.07	$654,368	$110,888		$765,256	$916,147	$1,663,317	$709,812
47	1860-25	Meters >50	$97,695.47	$3,098.85		$100,794.32	$8,495	$4,588		$13,084	$87,711	$99,245	$10,790
	1860	Meter Inventory	$87,293.12	-$32,605.99		$54,687.13	$0	$0		$0	$54,687	$70,990	$0
8	1915	Office Furniture & Equipment (10 years)	$13,903.30	$27,072.09		$40,975.39	$2,644	$3,021		$5,665	$35,310	$27,439	$4,155
10	1920-2	Computer Equipment - Hardware	$84,929.41	$1,658.77		$86,588.18	$56,242	$16,507		$72,750	$13,838	$85,759	$64,496
10	1930-8	Transportation Equipment	$871,753.41	$116,565.00		$988,318.41	$320,589	$136,044		$456,633	$531,685	$930,036	$388,611
8	1940	Tools, Shop & Garage Equipment	$74,405.91	$14,006.95		$88,412.86	$16,323	$8,284		$24,607	$63,806	$81,409	$20,465
8	1945	Measurement & Testing Equipment	$23,637.80			$23,637.80	$3,941	$2,454		$6,395	$17,243	$23,638	$5,168
8	1955	Communications Equipment	$26,170.96			$26,170.96	$5,094	$4,989		$10,083	$16,088	$26,171	$7,588
8	1960	Miscellaneous Equipment	$11,498.80			$11,498.80	$2,421	$1,210		$3,631	$7,868	$11,499	$3,026
47	1980	System Supervisor Equipment	$3,088.72			$3,088.72	$2,699	$288		$2,987	$102	$3,088	$2,843
47	1995	Contributions & Grants	-$1,526,788.80			-$1,526,788.80	-$142,363	-$71,182		-$213,545	-$1,313,244	-$1,526,789	-$177,954
47	2440	Deferred Revenues	-$328,404.66	-$96,899.30		-$425,303.96	-$12,217	-$19,905		-$32,121	-$393,183	-$376,854	-$22,169
						$0.00				$0	$0	$0	$0
		Sub-Total	$12,155,326.70	$1,059,160.31	$0.00	$13,214,487.01	$2,323,275	$846,218	$0	$3,169,493	$10,045,994	$12,684,917	$2,746,384
		Less Socialized Renewable Energy Generation Investments (input as negative)Less Socialized Renewable EnergyGeneration Investments (input as negative)				$0.00				$0	$0		
		Less Other Non Rate-Regulated Utility	[illegible]										

[illegible]

File Number:	EB-2021-0052
Exhibit:	
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Schedule:	
Page:	
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Appendix 2-BB
Service Life Comparison
Table F-1 from Kinetrics Report[1]

		Asset Details			Useful Life			USoA Account Number	USoA Account Description	Current		Proposed		Outside Range of Min, Max TUL?	
Parent*	#	Category| Component | Type			MIN UL	TUL	MAX UL			Years	Rate	Years	Rate	Below Min TUL	Above Max TUL
OH	1	Fully Dressed Wood Poles	Overall		35	45	75								
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	2	Fully Dressed Concrete Poles	Overall		50	60	80								
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	3	Fully Dressed Steel Poles	Overall		60	60	80								
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	4	OH Line Switch			30	45	55								
	5	OH Line Switch Motor			15	25	25								
	6	OH Line Switch RTU			15	20	20								
	7	OH Integral Switches			35	45	60								
	8	OH Conductors			50	60	75								
	9	OH Transformers & Voltage Regulators			30	40	60								
	10	OH Shunt Capacitor Banks			25	30	40								
	11	Reclosers			25	40	55								
TS & MS	12	Power Transformers	Overall		30	45	60								
			Bushing		10	20	30								
			Tap Changer		20	30	60								
	13	Station Service Transformer			30	45	55								
	14	Station Grounding Transformer			30	40	40								
	15	Station DC System	Overall		10	20	30								
			Battery Bank		10	15	15								
			Charger		20	20	30								
	16	Station Metal Clad Switchgear	Overall		30	40	60								
			Removable Breaker		25	40	60								
	17	Station Independent Breakers			35	45	65								
	18	Station Switch			30	50	60								
	19	Electromechanical Relays			25	35	50								
	20	Solid State Relays			10	30	45								
	21	Digital & Numeric Relays			15	20	20								
	22	Rigid Busbars			30	55	60								
	23	Steel Structure			35	50	90								
UG	24	Primary Paper Insulated Lead Covered (PILC) Cables			60	65	75								
	25	Primary Ethylene-Propylene Rubber (EPR) Cables			20	25	25								
	26	Primary Non-Tree Retardant (TR) Cross Linked Polyethylene (XLPE) Cables Direct Buried			20	25	30								
	27	Primary Non-TR XLPE Cables in Duct			20	25	30								
	30	Secondary PILC Cables			70	75	80								
	31	Secondary Cables Direct Buried			25	35	40								
	32	Secondary Cables in Duct			35	40	60								
	33	Network Tranformers	Overall		20	35	50								
			Protector		20	35	40								
	34	Pad-Mounted Transformers			25	40	45								
	35	Submersible/Vault Transformers			25	35	45								
	36	UG Foundation			35	55	70								
	37	UG Vaults	Overall		40	60	80								
			Roof		20	30	45								
	38	UG Vault Switches			20	35	50								
	39	Pad-Mounted Switchgear			20	30	45								
	40	Ducts			30	50	85								
	41	Concrete Encased Duct Banks			35	55	80								
	42	Cable Chambers			50	60	80								
S	43	Remote SCADA			15	20	30								

Table F-2 from Kinetrics Report[1]

	Asset Details		Useful Life Range		USoA Account Number	USoA Account Description	Current		Proposed		Outside Range of Min, Max TUL?	
#	Category| Component | Type						Years	Rate	Years	Rate	Below Min Range	Above Max Range
1	Office Equipment		5	15								
2	Vehicles	Trucks & Buckets	5	15								
		Trailers	5	20								
		Vans	5	10								
3	Administrative Buildings		50	75								
4	Leasehold Improvements		Lease dependent									
5	Station Buildings	Station Buildings	50	75								
		Parking	25	30								
		Fence	25	60								
		Roof	20	30								
6	Computer Equipment	Hardware	3	5								
		Software	2	5								
7	Equipment	Power Operated	5	10								
		Stores	5	10								
		Tools, Shop, Garage Equipment	5	10								
		Measurement & Testing Equipment	5	10								
8	Communication	Towers	60	70								
		Wireless	2	10								
9	Residential Energy Meters		25	35								
10	Industrial/Commercial Energy Meters		25	35								
11	Wholesale Energy Meters		15	30								
12	Current & Potential Transformer (CT & PT)		35	50								
13	Smart Meters		5	15								
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

Year **2016** **CGAAP - with changes to policies**

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2016	Less Fully Depreciated	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	2016 Depreciation Expense	2016 Depreciation Expense per Appendix 2-B	Variance [2]
		(a)	(b)	(c)	(d)	(e) = (c) + ½ x (d) [1]	(f)	(g) = 1 / (f)	(h) = (e) / (f)		(m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)	$202,931.53	$96,678.82	$106,252.71	$21,070.00	$116,787.71	3	33.33%	$38,929.24	$31,159.24	$7,770.00
1612	Land Rights (Formally known as Account 1906)	$2,747.84		$2,747.84		$2,747.84	8	12.50%	$343.48	$335.00	$8.48
1805	Land	$130,499.26		$130,499.26		$130,499.26	0		$0.00	$0.00	$0.00
1808	Buildings	-$11,864.69	-$11,864.69	$0.00		$0.00	25	4.00%	$0.00	$0.00	
1808	Buildings	$7,846.00		$7,846.00		$7,846.00	30	3.33%	$261.53	$245.00	$16.53
1808	Buildings	$91,038.35		$91,038.35		$91,038.35	50	2.00%	$1,820.77	$1,820.94	-$0.17
1808	Buildings	$83,618.96		$83,618.96		$83,618.96	60	1.67%	$1,393.65	$1,392.00	$1.65
1810	Leasehold Improvements	$228,040.00	-$104,655.61	$332,695.61	$54,222.45	$359,806.84	25	4.00%	$14,392.27	$14,391.56	$0.72
1820	Distribution Station Equipment <50 kV	$31,185.00		$31,185.00		$31,185.00	15	6.67%	$2,079.00	$2,078.99	$0.01
1820	Distribution Station Equipment <50 kV	$922,753.51	-$763,675.16	$1,686,428.67		$1,686,428.67	30	3.33%	$56,214.29	$56,205.38	$8.91
1820	Distribution Station Equipment <50 kV	-$65,477.28	-$94,553.20	$29,075.92		$29,075.92	34	2.94%	$855.17	$855.00	$0.17
1820	Distribution Station Equipment <50 kV	$123,386.89		$123,386.89	$121,525.29	$184,149.54	40	2.50%	$4,603.74	$4,603.74	$0.00
1820	Distribution Station Equipment <50 kV	$163,045.50		$163,045.50	$94,060.22	$210,075.61	45	2.22%	$4,668.35	$4,833.15	-$164.80
1820	Distribution Station Equipment <50 kV	$27,437.89		$27,437.89		$27,437.89	50	2.00%	$548.76	$548.76	$0.00
1830	Poles, Towers & Fixtures	$1,503,377.48	-$2,341,214.02	$3,844,591.50		$3,844,591.50	25	4.00%	$153,783.66	$143,860.90	$9,922.76
1830	Poles, Towers & Fixtures	$509,760.78		$509,760.78	$269,378.29	$644,449.93	45	2.22%	$14,321.11	$14,321.10	$0.01
1835	Overhead Conductors & Devices	$1,624,906.73	-$972,605.63	$2,597,512.36		$2,597,512.36	25	4.00%	$103,900.49	$103,900.71	-$0.21
1835	Overhead Conductors & Devices	$9,059.05		$9,059.05	$1,702.17	$9,910.14	40	2.50%	$247.75	$247.75	$0.00
1835	Overhead Conductors & Devices	$92,543.06		$92,543.06	$16,291.18	$100,688.65	45	2.22%	$2,237.53	$2,237.54	-$0.01
1835	Overhead Conductors & Devices	$1,024,535.09		$1,024,535.09	$171,656.28	$1,110,363.23	60	1.67%	$18,506.05	$18,506.05	$0.00
1840	Underground Conduit	$1,694,521.98	$227,255.55	$1,467,266.43		$1,467,266.43	25	4.00%	$58,690.66	$61,218.38	-$2,527.72
1840	Underground Conduit	-$1,174,814.95	-$1,630,734.40	$455,919.45		$455,919.45	35	2.86%	$13,026.27	$13,031.19	-$4.92
1840	Underground Conduit	$54,124.86	$0.00	$54,124.86		$54,124.86	40	2.50%	$1,353.12	$1,353.00	$0.12
1840	Underground Conduit	$111,044.64		$111,044.64	$10,252.68	$116,170.98	50	2.00%	$2,323.42	$2,323.43	-$0.01
1845	Underground Conductors & Devices	$276,675.21	-$129,412.36	$406,087.57		$406,087.57	25	4.00%	$16,243.50	$16,243.53	-$0.03
1845	Underground Conductors & Devices	$517,564.95		$517,564.95	$25,027.79	$530,078.85	40	2.50%	$13,251.97	$13,251.98	-$0.01
1850	Line Transformers	$866,182.05	-$743,946.35	$1,610,128.40		$1,610,128.40	25	4.00%	$64,405.14	$71,693.84	-$7,288.71
1850	Line Transformers	$634,168.81		$634,168.81	$127,653.03	$697,995.33	40	2.50%	$17,449.88	$17,449.88	$0.00
1855	Services (Overhead & Underground)	$657,447.41	-$324,028.17	$981,475.58		$981,475.58	25	4.00%	$39,259.02	$39,259.02	$0.00
1855	Services (Overhead & Underground)	$351,785.49		$351,785.49	$53,057.99	$378,314.49	40	2.50%	$9,457.86	$9,457.86	$0.00
1855	Services (Overhead & Underground)	$112,090.77		$112,090.77	$40,573.50	$132,377.52	60	1.67%	$2,206.29	$2,206.29	$0.00
1860	Meters	$98,768.36	-$5,814.43	$104,582.79	$0.00	$104,582.79	25	4.00%	$4,183.31	$4,315.69	-$132.38
1860	Meters	$2,025.96	-$1,453.93	$3,479.89	$36,172.07	$21,565.93	15	6.67%	$1,437.73	$1,478.20	-$40.47
1860	Meters (Smart Meters)	$1,645,231.00		$1,645,231.00		$1,645,231.00	15	6.67%	$109,682.07	$109,682.00	$0.07
1915	Office Furniture & Equipment (10 years)	$13,903.30	-$2,771.64	$16,674.94	$27,072.09	$30,210.99	10	10.00%	$3,021.10	$3,021.10	-$0.01
1920	Computer Equipment - Hardware	$84,929.63	$52,975.82	$31,953.81	$1,668.77	$32,788.20	3	33.33%	$10,929.40	$16,507.25	-$5,577.85
1930	Transportation Equipment - automobiles	$77,377.31	$49,141.31	$28,236.00	$0.00	$28,236.00	4	25.00%	$7,059.00	$7,059.00	$0.00
1930	Transportation Equipment - under 3 Tons	$129,889.71	$22,318.60	$107,571.11	$0.00	$107,571.11	5	20.00%	$21,514.22	$18,705.42	$2,808.80
1930	Transportation Equipment - 3 Tons & Over	$664,486.39	-$216,228.42	$880,714.81	$116,565.00	$938,997.31	8	12.50%	$117,374.66	$110,279.37	$7,095.29
1940	Tools, Shop & Garage Equipment	$74,405.91	-$1,434.03	$75,839.94	$14,006.95	$82,843.42	10	10.00%	$8,284.34	$8,284.33	$0.01
1945	Measurement & Testing Equipment	$23,637.80	-$904.50	$24,542.30		$24,542.30	10	10.00%	$2,454.23	$2,454.23	$0.00
1955	Communication Equipment 5 yrs	$26,170.96	$1,225.12	$24,945.84		$24,945.84	5	20.00%	$4,989.17	$4,989.17	$0.00
1955	Communication Equipment 10 yrs			$0.00		$0.00			$0.00	$0.00	$0.00
1960	Miscellaneous Equipment	$11,498.80	-$605.20	$12,104.00		$12,104.00	10	10.00%	$1,210.40	$1,210.40	$0.00
1980	System Supervisor Equipment	$74,735.46	$73,620.86	$1,114.60		$1,114.60	3	33.33%	$371.53	$287.65	$83.88
1980	System Supervisor Equipment	$8,100.00	$8,100.00	$0.00		$0.00	5	20.00%	$0.00	$0.00	$0.00
1980	System Supervisor Equipment	$50,708.16	$50,708.16	$0.00		$0.00	10	10.00%	$0.00	$0.00	$0.00
1980	System Supervisor Equipment	-$130,454.90	-$130,454.90	$0.00		$0.00	15	6.67%	$0.00	$0.00	$0.00
1995	Contributions & Grants	-$892,619.01	$489,090.42	-$1,381,709.43		-$1,381,709.43	25	4.00%	-$55,268.38	-$55,268.36	-$0.02
1995	Contributions & Grants	-$634,169.79		-$634,169.79		-$634,169.79	40	2.50%	-$15,854.24	-$15,913.31	$59.07
2040	Contributions & Grants	-$34,000.00		-$34,000.00		-$34,000.00	3	33.33%	-$11,333.33	-$11,333.33	$0.00
2040	Contributions & Grants	-$294,404.66		-$294,404.66	-$96,899.30	-$342,854.31	40	2.50%	-$8,571.36	-$8,571.36	$0.00
				$0.00		$0.00			$0.00		$0.00
	Total	$11,802,382.56	-$6,405,241.98	$18,207,624.54	$1,105,056.45	$18,760,152.77			$858,257.83	$846,218.66	$12,039.17

Year **2017** **IFRS**

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2017	Less Fully Depreciated	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	2017 Depreciation Expense	2017 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance [2]
		(a)	(b)	(c)	(d)	(e) = (c) + ½ x (d) [1]	(f)	(g) = 1 / (f)	(h) = (e) / (f)		(m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)	$224,001.53	$143,298.82	$80,702.71	$33,880.61	$97,643.02	3	33.33%	$32,547.67	$25,719.89	$6,827.78
1612	Land Rights (Formally known as Account 1906)	$2,747.84	$0.00	$2,747.84	$0.00	$2,747.84	8	12.50%	$343.48	$335.00	$8.48
1805	Land	$130,499.26	$0.00	$130,499.26	$39,130.00	$150,064.26	0		$0.00	$0.00	$0.00
1808	Buildings	-$11,864.69	-$11,864.69	$0.00	$0.00	$0.00	25	4.00%	$0.00	$0.00	$0.00
1808	Buildings	$7,846.00		$7,846.00	$0.00	$7,846.00	30	3.33%	$261.53	$245.00	$16.53
1808	Buildings	$0.00	$0.00	$0.00	$731.25	$365.63	45	2.22%	$8.13	$8.13	-$0.01
1808	Buildings	$91,038.35	$0.00	$91,038.35	$0.00	$91,038.35	50	2.00%	$1,820.77	$1,820.94	-$0.17
1808	Buildings	$83,618.96	$0.00	$83,618.96	$0.00	$83,618.96	60	1.67%	$1,393.65	$1,392.00	$1.65
1810	Leasehold Improvements	$282,262.45	-$104,655.61	$386,918.06	$3,278.27	$388,557.20	25	4.00%	$15,542.29	$15,541.58	$0.71
1820	Distribution Station Equipment <50 kV	$31,185.00	$0.00	$31,185.00	$0.00	$31,185.00	15	6.67%	$2,079.00	$2,078.99	$0.01
1820	Distribution Station Equipment <50 kV	$922,753.51	-$750,348.01	$1,673,101.52	$8,487.00	$1,677,345.02	30	3.33%	$55,911.50	$55,899.68	$11.82
1820	Distribution Station Equipment <50 kV	-$65,477.28	-$94,553.20	$29,075.92	$0.00	$29,075.92	34	2.94%	$855.17	$871.08	-$15.91
1820	Distribution Station Equipment <50 kV	$244,912.18	$0.00	$244,912.18	$12,316.20	$251,070.28	40	2.50%	$6,276.76	$6,276.74	$0.01
1820	Distribution Station Equipment <50 kV	$257,105.72	$696.27	$256,409.45	$27,656.51	$270,237.71	45	2.22%	$6,005.28	$6,005.29	$0.00
1820	Distribution Station Equipment <50 kV	$27,437.89	$0.00	$27,437.89	$0.00	$27,437.89	50	2.00%	$548.76	$548.76	$0.00
1830	Poles, Towers & Fixtures	$1,503,377.48	-$2,149,743.53	$3,653,121.01	$0.00	$3,653,121.01	25	4.00%	$146,124.84	$134,564.64	$11,560.20
1830	Poles, Towers & Fixtures	$779,139.07	$0.00	$779,139.07	$162,879.07	$860,578.61	45	2.22%	$19,123.97	$19,123.95	$0.01
1835	Overhead Conductors & Devices	$1,624,906.73	-$972,605.63	$2,597,512.36	$0.00	$2,597,512.36	25	4.00%	$103,900.49	$103,900.71	-$0.21
1835	Overhead Conductors & Devices	$10,761.22	$0.00	$10,761.22	$2,487.20	$12,004.82	40	2.50%	$300.12	$300.12	$0.00
1835	Overhead Conductors & Devices	$108,834.24	$0.00	$108,834.24	$24,539.10	$121,103.79	45	2.22%	$2,691.20	$2,691.20	-$0.01
1835	Overhead Conductors & Devices	$1,196,191.37	$0.00	$1,196,191.37	$264,779.97	$1,328,581.36	60	1.67%	$22,143.02	$22,143.02	$0.00
1840	Underground Conduit	$1,694,521.98	$336,655.28	$1,357,866.70	$0.00	$1,357,866.70	25	4.00%	$54,314.67	$53,852.11	$462.56
1840	Underground Conduit	-$1,174,814.95	-$1,528,249.21	$353,434.26	$0.00	$353,434.26	35	2.86%	$10,098.12	$10,112.58	-$14.46
1840	Underground Conduit	$54,124.86	$0.00	$54,124.86	$0.00	$54,124.86	40	2.50%	$1,353.12	$1,353.00	$0.12
1840	Underground Conduit	$121,297.32	$0.00	$121,297.32	$31,940.21	$137,267.43	50	2.00%	$2,745.35	$2,745.35	-$0.01
1845	Underground Conductors & Devices	$276,675.21	-$129,412.36	$406,087.57	$0.00	$406,087.57	25	4.00%	$16,243.50	$16,243.53	-$0.03
1845	Underground Conductors & Devices	$542,592.74	$0.00	$542,592.74	$140,969.86	$613,077.67	40	2.50%	$15,326.94	$15,326.94	$0.00
1850	Line Transformers	$866,182.05	-$743,946.35	$1,610,128.40	$0.00	$1,610,128.40	25	4.00%	$64,405.14	$68,429.54	-$4,024.41
1850	Line Transformers	$761,821.84	$0.00	$761,821.84	$140,853.33	$832,248.51	40	2.50%	$20,806.21	$20,806.22	$0.00
1855	Services (Overhead & Underground)	$657,447.41	-$324,028.17	$981,475.58	$0.00	$981,475.58	25	4.00%	$39,259.02	$39,259.02	$0.00
1855	Services (Overhead & Underground)	$404,843.48	$0.00	$404,843.48	$79,089.27	$444,388.12	40	2.50%	$11,109.70	$11,109.71	-$0.01
1855	Services (Overhead & Underground)	$152,664.27	$0.00	$152,664.27	$47,364.34	$176,346.44	60	1.67%	$2,939.11	$2,939.11	$0.00
1860	Meters	$98,768.36	-$5,814.43	$104,582.79	$0.00	$104,582.79	25	4.00%	$4,183.31	$4,292.26	-$108.94
1860	Meters	$38,198.03	-$1,453.93	$39,651.96	$35,397.20	$57,350.56	15	6.67%	$3,823.37	$3,843.66	-$20.29
1860	Meters (Smart Meters)	$1,645,231.00	$0.00	$1,645,231.00	$0.00	$1,645,231.00	15	6.67%	$109,682.07	$109,682.00	$0.07
1915	Office Furniture & Equipment (10 years)	$40,975.39	-$2,771.64	$43,747.03	$4,397.75	$45,945.91	10	10.00%	$4,594.59	$4,594.60	-$0.01
1920	Computer Equipment - Hardware	$86,598.40	$52,975.84	$33,622.56	$6,396.67	$36,820.90	3	33.33%	$12,273.63	$10,514.15	$1,759.48
1930	Transportation Equipment - automobiles	$77,377.31	$49,141.31	$28,236.00	$0.00	$28,236.00	4	25.00%	$7,059.00	$7,059.00	$0.00
1930	Transportation Equipment - under 3 Tons	$129,889.71	$50,406.61	$79,483.10	$0.00	$79,483.10	5	20.00%	$15,896.62	$15,896.62	$0.00
1930	Transportation Equipment - 3 Tons & Over	$781,051.39	-$201,988.78	$983,040.17	$322,428.24	$1,144,254.29	8	12.50%	$143,031.79	$135,936.46	$7,095.33
1940	Tools, Shop & Garage Equipment	$88,412.86	$659.86	$87,753.00	$3,354.45	$89,430.23	10	10.00%	$8,943.02	$8,943.02	$0.00
1945	Measurement & Testing Equipment	$23,637.80	-$904.50	$24,542.30	$999.00	$25,041.80	10	10.00%	$2,504.18	$2,504.18	$0.00
1955	Communications Equipment	$26,170.96	$1,225.12	$24,945.84	$0.00	$24,945.84	5	20.00%	$4,989.17	$4,831.72	$157.45
1960	Miscellaneous Equipment	$11,498.80	-$605.20	$12,104.00	$0.00	$12,104.00	10	10.00%	$1,210.40	$1,210.40	$0.00
1980	System Supervisor Equipment	$74,735.46	$74,124.13	$611.33	$35,234.31	$18,228.49	3	33.33%	$6,076.16	$5,974.28	$101.88
1980	System Supervisor Equipment	$8,100.00	$8,100.00	$0.00	$0.00	$0.00	5	20.00%	$0.00	$0.00	$0.00
1980	System Supervisor Equipment	$50,708.16	$50,708.16	$0.00	$0.00	$0.00	10	10.00%	$0.00	$0.00	$0.00
1980	System Supervisor Equipment	-$130,454.90	-$130,454.90	$0.00	$0.00	$0.00	15	6.67%	$0.00	$0.00	$0.00
1995	Contributions & Grants	-$892,619.01	$489,090.42	-$1,381,709.43		-$1,381,709.43	25	4.00%	-$55,268.38	-$55,268.36	-$0.02
1995	Contributions & Grants	-$634,169.79		-$634,169.79		-$634,169.79	40	2.50%	-$15,854.24	-$15,913.31	$59.07
2040	Contributions & Grants	-$34,000.00		-$34,000.00		-$34,000.00	3	33.33%	-$11,333.33	-$11,333.33	$0.00
2040	Contributions & Grants	-$391,303.96		-$391,303.96	-$263,532.76	-$523,070.34	40	2.50%	-$13,076.76	-$13,076.76	$0.00
				$0.00		$0.00			$0.00		$0.00
	Total	$12,907,439.01	-$5,896,318.32	$18,803,757.33	$1,165,057.05	$19,386,285.86			$885,213.11	$861,334.43	$23,878.68

Year **2018** **IFRS**

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2018	Less Fully Depreciated	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	2018 Depreciation Expense	2018 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance [2]
		(a)	(b)	(c)	(d)	(e) = (c) + ½ x (d) [1]	(f)	(g) = 1 / (f)	(h) = (e) / (f)		(m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)	$257,882.14	$184,265.53	$73,616.61	$11,474.01	$79,353.62	3	33.33%	$26,451.21	$23,340.22	$3,110.99
1612	Land Rights (Formally known as Account 1906)	$2,747.84	$0.00	$2,747.84	$0.00	$2,747.84	8	12.50%	$343.48	$335.00	$8.48
1805	Land	$169,629.26	$0.00	$169,629.26	$88,721.06	$213,989.79	0		$0.00	$0.00	$0.00
1808	Buildings	-$11,864.69	-$11,864.69	$0.00	$0.00	$0.00	25	4.00%	$0.00	$0.00	$0.00
1808	Buildings	$7,846.00	$0.00	$7,846.00	$0.00	$7,846.00	30	3.33%	$261.53	$245.00	$16.53
1808	Buildings	$731.25		$731.25	$0.00	$731.25	45	2.22%	$16.25	$16.25	$0.00
1808	Buildings	$91,038.35	$0.00	$91,038.35	$0.00	$91,038.35	50	2.00%	$1,820.77	$1,820.94	-$0.17
1808	Buildings	$83,618.96	$0.00	$83,618.96	$0.00	$83,618.96	60	1.67%	$1,393.65	$1,392.00	$1.65
1810	Leasehold Improvements	$285,540.72	-$104,655.61	$390,196.33	$1,572.78	$390,982.72	25	4.00%	$15,639.31	$15,638.60	$0.71
1820	Distribution Station Equipment <50 kV	$31,185.00	$0.00	$31,185.00	$0.00	$31,185.00	15	6.67%	$2,079.00	$2,078.99	$0.01
1820	Distribution Station Equipment <50 kV	$931,240.51	-$750,348.01	$1,681,588.52	$0.00	$1,681,588.52	30	3.33%	$56,052.95	$56,030.37	$22.58
1820	Distribution Station Equipment <50 kV	-$65,477.28	-$80,937.12	$15,459.84	$0.00	$15,459.84	34	2.94%	$454.70	$453.35	$1.35
1820	Distribution Station Equipment <50 kV	$257,228.38	$0.00	$257,228.38	$35,767.68	$275,112.22	40	2.50%	$6,877.81	$6,877.79	$0.02
1820	Distribution Station Equipment <50 kV	$284,762.23	$696.27	$284,065.96	$0.00	$284,065.96	45	2.22%	$6,312.58	$6,312.59	-$0.01
1820	Distribution Station Equipment <50 kV	$27,437.89	$0.00	$27,437.89	$0.00	$27,437.89	50	2.00%	$548.76	$548.76	$0.00
1825	Storage Battery Equipment	$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00
1830	Poles, Towers & Fixtures	$1,503,377.48	-$1,929,603.28	$3,432,980.76	$0.00	$3,432,980.76	25	4.00%	$137,319.23	$125,042.18	$12,277.05
1830	Poles, Towers & Fixtures	$942,018.14	$0.00	$942,018.14	$169,618.68	$1,026,827.48	45	2.22%	$22,818.39	$22,818.37	$0.02
1835	Overhead Conductors & Devices	$1,624,906.73	-$972,605.63	$2,597,512.36	$0.00	$2,597,512.36	25	4.00%	$103,900.49	$103,900.71	-$0.21
1835	Overhead Conductors & Devices	$13,248.42	$0.00	$13,248.42	$3,030.51	$14,763.68	40	2.50%	$369.09	$369.09	$0.00
1835	Overhead Conductors & Devices	$133,373.34	$0.00	$133,373.34	$27,657.51	$147,202.10	45	2.22%	$3,271.16	$3,271.15	$0.01
1835	Overhead Conductors & Devices	$1,460,971.34	$0.00	$1,460,971.34	$280,021.36	$1,600,982.02	60	1.67%	$26,683.03	$26,683.03	$0.00
1840	Underground Conduit	$1,694,521.98	$393,689.63	$1,300,832.35	$0.00	$1,300,832.35	25	4.00%	$52,033.29	$48,680.27	$3,353.02
1840	Underground Conduit	-$1,174,814.95	-$1,471,954.63	$297,139.68	$0.00	$297,139.68	35	2.86%	$8,489.71	$8,490.07	-$0.36
1840	Underground Conduit	$54,124.86	$0.00	$54,124.86	$0.00	$54,124.86	40	2.50%	$1,353.12	$1,353.00	$0.12
1840	Underground Conduit	$153,237.53	$0.00	$153,237.53	$42,831.57	$174,653.32	50	2.00%	$3,493.07	$3,493.07	$0.00
1845	Underground Conductors & Devices	$276,675.21	-$129,412.36	$406,087.57	$0.00	$406,087.57	25	4.00%	$16,243.50	$16,243.53	-$0.03

1845	Underground Conductors & Devices	$683,562.60	$0.00	$683,562.60	$115,159.44	$741,142.32	40	2.50%	$18,528.56	$18,528.56	$0.00
1850	Line Transformers	$866,182.05	-$743,946.35	$1,610,128.40	$0.00	$1,610,128.40	25	4.00%	$64,405.14	$23,382.92	$41,022.21
1850	Line Transformers	$902,675.17	$0.00	$902,675.17	$521,399.67	$1,163,375.01	40	2.50%	$29,084.38	$29,084.45	-$0.07
1855	Services (Overhead & Underground)	$657,447.41	-$324,028.17	$981,475.58	$0.00	$981,475.58	25	4.00%	$39,259.02	$39,259.02	$0.00
1855	Services (Overhead & Underground)	$483,932.75	$0.00	$483,932.75	$49,426.35	$508,645.93	40	2.50%	$12,716.15	$12,716.15	$0.00
1855	Services (Overhead & Underground)	$200,028.61	$0.00	$200,028.61	$16,508.75	$208,282.99	60	1.67%	$3,471.38	$3,471.39	-$0.01
1860	Meters	$98,768.36	-$5,814.43	$104,582.79	$0.00	$104,582.79	25	4.00%	$4,183.31	$4,269.38	-$86.07
1860	Meters	$73,595.23	-$1,453.93	$75,049.16	$107,964.17	$129,031.25	15	6.67%	$8,602.08	$8,598.61	$3.47
1860	Meters (Smart Meters)	$1,645,231.00	$0.00	$1,645,231.00	$0.00	$1,645,231.00	15	6.67%	$109,682.07	$109,682.00	$0.07
1915	Office Furniture & Equipment (10 years)	$45,373.14	-$2,771.64	$48,144.78	$4.58	$48,147.07	10	10.00%	$4,814.71	$4,814.72	-$0.01
1920	Computer Equipment - Hardware	$92,995.07	$63,532.70	$29,462.37	$5,446.05	$32,185.40	3	33.33%	$10,728.47	$7,162.32	$3,566.15
1930	Transportation Equipment	$77,377.31	$49,141.31	$28,236.00	$0.00	$28,236.00	4	25.00%	$7,059.00	$3,529.50	$3,529.50
1930	Transportation Equipment	$129,889.71	$50,406.61	$79,483.10	$0.00	$79,483.10	5	20.00%	$15,896.62	$10,305.01	$5,591.61
1930	Transportation Equipment	$1,103,479.63	-$201,988.78	$1,305,468.41	$30,997.23	$1,320,967.03	8	12.50%	$165,120.88	$147,764.98	$17,355.90
1940	Tools, Shop & Garage Equipment	$91,767.31	$659.86	$91,107.45	$368.11	$91,291.51	10	10.00%	$9,129.15	$9,129.18	-$0.03
1945	Measurement & Testing Equipment	$24,636.80	-$904.50	$25,541.30	$3,180.25	$27,131.43	10	10.00%	$2,713.14	$2,713.14	$0.00
1955	Communications Equipment	$26,170.96	$2,799.45	$23,371.51	$0.00	$23,371.51	5	20.00%	$4,674.30	$4,674.30	$0.00
1960	Miscellaneous Equipment	$11,498.80	-$605.20	$12,104.00	$0.00	$12,104.00	10	10.00%	$1,210.40	$1,210.40	$0.00
1980	System Supervisor Equipment	$109,969.77	$74,735.46	$35,234.31	$12,648.09	$41,558.36	3	33.33%	$13,852.79	$13,852.79	-$0.01
1980	System Supervisor Equipment	$8,100.00	$8,100.00	$0.00	$0.00	$0.00	5	20.00%	$0.00	$0.00	$0.00
1980	System Supervisor Equipment	$50,708.16	$50,708.16	$0.00	$0.00	$0.00	10	10.00%	$0.00	$0.00	$0.00
1980	System Supervisor Equipment	-$130,454.90	-$130,454.90	$0.00	$0.00	$0.00	15	6.67%	$0.00	$0.00	$0.00
1995	Contributions & Grants	-$892,619.01	$489,090.42	-$1,381,709.43		-$1,381,709.43	25	4.00%	-$55,268.38	-$55,268.36	-$0.02
1995	Contributions & Grants	-$634,169.79		-$634,169.79		-$634,169.79	40	2.50%	-$15,854.24	-$15,913.31	$59.07
2040	Contributions & Grants	-$34,000.00		-$34,000.00		-$34,000.00	3	33.33%	-$11,333.33	-$5,666.67	-$5,666.66
2040	Contributions & Grants	-$654,836.72		-$654,836.72	-$136,450.00	-$723,061.72	40	2.50%	-$18,076.54	-$18,076.55	$0.01
				$0.00		$0.00			$0.00	$0.00	$0.00
	Total	$14,072,496.06	-$5,495,523.83	$19,568,019.89	$1,387,347.85	$20,261,693.82			$918,825.11	$834,658.25	$84,166.85

Year 2019 **IFRS**

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2019	Less Fully Depreciated	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	2019 Depreciation Expense	2019 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance [2]
		(a)	(b)	(c)	(d)	(e) = (c) + ½ x (d) [1]	(f)	(g) = 1 / (f)	(h) = (e) / (f)		(m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)	$269,356.15	$202,931.52	$66,424.63	$16,660.16	$74,754.71	3	33.33%	$24,918.24	$21,406.57	$3,511.67
1612	Land Rights (Formally known as Account 1906)	$2,747.84	$0.00	$2,747.84	$0.00	$2,747.84	8	12.50%	$343.48	$335.00	$8.48
1805	Land	$258,350.32	$0.00	$258,350.32	$0.00	$258,350.32	0		$0.00	$0.00	$0.00
1808	Buildings	-$11,864.69	-$11,864.69	$0.00	$0.00	$0.00	25	4.00%	$0.00	$0.00	$0.00
1808	Buildings	$7,846.00	$0.00	$7,846.00	$0.00	$7,846.00	30	3.33%	$261.53	$245.00	$16.53
1808	Buildings	$731.25	$0.00	$731.25	$0.00	$731.25	45	2.22%	$16.25	$16.25	$0.00
1808	Buildings	$91,038.35	$0.00	$91,038.35	$0.00	$91,038.35	50	2.00%	$1,820.77	$1,820.94	-$0.17
1808	Buildings	$83,618.96		$83,618.96	$0.00	$83,618.96	60	1.67%	$1,393.65	$1,392.00	$1.65
1810	Leasehold Improvements	$287,113.50	-$104,655.61	$391,769.11	$4,189.19	$393,863.71	25	4.00%	$15,754.55	$15,753.83	$0.72
1820	Distribution Station Equipment <50 kV	$31,185.00	$0.00	$31,185.00	$0.00	$31,185.00	15	6.67%	$2,079.00	$2,078.99	$0.01
1820	Distribution Station Equipment <50 kV	$931,240.51	-$745,828.77	$1,677,069.28	$0.00	$1,677,069.28	30	3.33%	$55,902.31	$56,226.71	-$324.40
1820	Distribution Station Equipment <50 kV	-$65,477.28	-$79,204.77	$13,727.49	$0.00	$13,727.49	34	2.94%	$403.75	$395.49	$8.26
1820	Distribution Station Equipment <50 kV	$292,996.06	$0.00	$292,996.06	$0.00	$292,996.06	40	2.50%	$7,324.90	$7,324.89	$0.01
1820	Distribution Station Equipment <50 kV	$284,762.23	$696.27	$284,065.96	$0.00	$284,065.96	45	2.22%	$6,312.58	$6,312.59	-$0.01
1820	Distribution Station Equipment <50 kV	$27,437.89	$0.00	$27,437.89	$0.00	$27,437.89	50	2.00%	$548.76	$548.76	$0.00
1830	Poles, Towers & Fixtures	$1,503,377.48	-$1,718,053.06	$3,221,430.54	$0.00	$3,221,430.54	25	4.00%	$128,857.22	$113,821.95	$15,035.27
1830	Poles, Towers & Fixtures	$1,111,636.82	$0.00	$1,111,636.82	$147,244.97	$1,185,259.31	45	2.22%	$26,339.10	$26,339.08	$0.02
1835	Overhead Conductors & Devices	$1,624,906.73	-$972,605.63	$2,597,512.36	$0.00	$2,597,512.36	25	4.00%	$103,900.49	$103,900.71	-$0.21
1835	Overhead Conductors & Devices	$16,278.93	$0.00	$16,278.93	$2,190.91	$17,374.39	40	2.50%	$434.36	$434.36	$0.00
1835	Overhead Conductors & Devices	$161,030.85	$0.00	$161,030.85	$19,718.17	$170,889.94	45	2.22%	$3,797.55	$3,797.55	$0.00
1835	Overhead Conductors & Devices	$1,740,992.70	$0.00	$1,740,992.70	$197,181.68	$1,839,583.54	60	1.67%	$30,659.73	$30,659.73	$0.00
1840	Underground Conduit	$1,686,496.97	$438,089.65	$1,248,407.32	$0.00	$1,248,407.32	25	4.00%	$49,936.29	$43,941.08	$5,995.21
1840	Underground Conduit	-$1,166,789.94	-$1,422,629.55	$255,839.61	$0.00	$255,839.61	35	2.86%	$7,309.70	$7,299.61	$10.09
1840	Underground Conduit	$54,124.86		$54,124.86	$0.00	$54,124.86	40	2.50%	$1,353.12	$1,353.00	$0.12
1840	Underground Conduit	$196,069.10	$0.00	$196,069.10	$22,971.79	$207,555.00	50	2.00%	$4,151.10	$4,151.10	$0.00
1845	Underground Conductors & Devices	$276,675.21	-$129,412.36	$406,087.57	$0.00	$406,087.57	25	4.00%	$16,243.50	$16,243.53	-$0.03
1845	Underground Conductors & Devices	$798,722.04	$0.00	$798,722.04	$131,837.42	$864,640.75	40	2.50%	$21,616.02	$21,616.03	-$0.01
1850	Line Transformers	$866,182.05	-$743,946.35	$1,610,128.40	$0.00	$1,610,128.40	25	4.00%	$64,405.14	$103,764.72	-$39,359.59
1850	Line Transformers	$1,424,074.84	$0.00	$1,424,074.84	$153,676.63	$1,500,913.16	40	2.50%	$37,522.83	$37,522.91	-$0.08
1855	Services (Overhead & Underground)	$657,447.41	-$324,028.17	$981,475.58	$0.00	$981,475.58	25	4.00%	$39,259.02	$39,259.03	-$0.01
1855	Services (Overhead & Underground)	$533,359.10	$0.00	$533,359.10	$139,843.98	$603,281.09	40	2.50%	$15,082.03	$15,082.03	$0.00
1855	Services (Overhead & Underground)	$216,537.36	$0.00	$216,537.36	$27,802.63	$230,438.68	60	1.67%	$3,840.64	$3,840.66	-$0.02
1860	Meters	$98,768.36	-$5,814.43	$104,582.79	$0.00	$104,582.79	25	4.00%	$4,183.31	$4,241.59	-$58.28
1860	Meters	$181,559.40	-$1,453.93	$183,013.33	$66,700.65	$216,363.66	15	6.67%	$14,424.24	$14,363.31	$60.93
1860	Meters (Smart Meters)	$1,645,231.00	$0.00	$1,645,231.00	$0.00	$1,645,231.00	15	6.67%	$109,682.07	$109,682.00	$0.07
1915	Office Furniture & Equipment (10 years)	$45,377.72	-$2,771.64	$48,149.36	$0.00	$48,149.36	10	10.00%	$4,814.94	$4,814.95	-$0.01
1920	Computer Equipment - Hardware	$98,441.12	$84,929.62	$13,511.50	$13,428.49	$20,225.75	3	33.33%	$6,741.92	$7,162.33	-$420.41
1930	Transportation Equipment	$77,377.31	$77,377.31	$0.00	$0.00	$0.00	4	25.00%	$0.00	$0.00	$0.00
1930	Transportation Equipment	$129,889.71	$106,322.71	$23,567.00	$0.00	$23,567.00	5	20.00%	$4,713.40	$4,713.40	$0.00
1930	Transportation Equipment	$1,134,476.86	$75,706.06	$1,058,770.80	$390,985.00	$1,254,263.30	8	12.50%	$156,782.91	$156,554.75	$228.16
1940	Tools, Shop & Garage Equipment	$92,135.42	$659.86	$91,475.56	$1,834.00	$92,392.56	10	10.00%	$9,239.26	$9,239.26	$0.00
1945	Measurement & Testing Equipment	$27,817.05	-$904.50	$28,721.55	$0.00	$28,721.55	10	10.00%	$2,872.16	$2,872.16	-$0.01
1955	Communications Equipment	$26,170.96	$4,947.04	$21,223.92	$0.00	$21,223.92	5	20.00%	$4,244.78	$4,459.54	-$214.76
1960	Miscellaneous Equipment	$11,498.80	-$605.20	$12,104.00	$0.00	$12,104.00	10	10.00%	$1,210.40	$1,210.40	$0.00
1980	System Supervisor Equipment	$122,617.86	$74,735.46	$47,882.40	$0.00	$47,882.40	3	33.33%	$15,960.80	$15,960.80	$0.00
1980	System Supervisor Equipment	$8,100.00	$8,100.00	$0.00	$0.00	$0.00	5	20.00%	$0.00	$0.00	$0.00
1980	System Supervisor Equipment	$50,708.16	$50,708.16	$0.00	$0.00	$0.00	10	10.00%	$0.00	$0.00	$0.00
1980	System Supervisor Equipment	-$130,454.90	-$130,454.90	$0.00	$0.00	$0.00	15	6.67%	$0.00	$0.00	$0.00
1995	Contributions & Grants	-$892,619.01	$489,090.42	-$1,381,709.43		-$1,381,709.43	25	4.00%	-$55,268.38	-$55,268.36	-$0.02
1995	Contributions & Grants	-$634,169.79		-$634,169.79		-$634,169.79	40	2.50%	-$15,854.24	-$15,913.31	$59.07
2040	Contributions & Grants	-$34,000.00	-$34,000.00	$0.00		$0.00	3	33.33%	$0.00	$0.00	$0.00
2040	Contributions & Grants	-$791,286.72		-$791,286.72	-$312,299.72	-$947,436.58	40	2.50%	-$23,685.91	-$23,685.92	$0.01
				$0.00		$0.00			$0.00		$0.00
	Total	$15,459,843.91	-$4,813,939.48	$20,273,783.39	$1,023,965.95	$20,785,766.37			$911,849.26	$927,291.00	-$15,441.75

Year 2020 **IFRS**

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2020	Less Fully Depreciated	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	2020 Depreciation Expense	2020 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance [2]
		(a)	(b)	(c)	(d)	(e) = (c) + ½ x (d) [1]	(f)	(g) = 1 / (f)	(h) = (e) / (f)		(m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)	$286,016.31	$224,001.53	$62,014.78	$5,473.34	$64,751.45	3	33.33%	$21,583.82	$15,937.04	$5,646.78
1612	Land Rights (Formally known as Account 1906)	$2,747.84	$0.00	$2,747.84	$0.00	$2,747.84	8	12.50%	$343.48	$335.00	$8.48
1805	Land	$258,350.32	$0.00	$258,350.32	$0.00	$258,350.32	0		$0.00	$0.00	$0.00
1808	Buildings	-$16,471.20	-$69,919.21	$53,448.01	$0.00	$53,448.01	25	4.00%	$2,137.92	$2,137.92	$0.00
1808	Buildings	$1,899.41	-$5,946.59	$7,846.00	$0.00	$7,846.00	30	3.33%	$261.53	$245.00	$16.53
1808	Buildings	$731.25		$731.25	$0.00	$731.25	45	2.22%	$16.25	$16.25	$0.00
1808	Buildings	$101,591.45	$10,553.10	$91,038.35	$0.00	$91,038.35	50	2.00%	$1,820.77	$9,768.38	-$7,947.61
1808	Buildings	$83,618.96		$83,618.96	$0.00	$83,618.96	60	1.67%	$1,393.65	$1,392.00	$1.65
1810	Leasehold Improvements	$291,302.69	-$43,260.05	$334,562.74	$50,191.89	$359,658.69	25	4.00%	$14,386.35	$14,396.47	-$10.12
1820	Distribution Station Equipment <50 kV	$31,185.00	$0.00	$31,185.00	$0.00	$31,185.00	15	6.67%	$2,079.00	$2,078.99	$0.01
1820	Distribution Station Equipment <50 kV	$1,071,682.53	-$385,110.50	$1,456,793.03	$0.00	$1,456,793.03	30	3.33%	$48,559.77	$48,560.50	-$0.73
1820	Distribution Station Equipment <50 kV	-$205,919.30	-$205,919.30	$0.00	$0.00	$0.00	34	2.94%	$0.00	$0.00	$0.00
1820	Distribution Station Equipment <50 kV	$293,692.33	$696.27	$292,996.06	$15,684.12	$300,838.12	40	2.50%	$7,520.95	$7,520.94	$0.01
1820	Distribution Station Equipment <50 kV	$284,065.96		$284,065.96	$0.00	$284,065.96	45	2.22%	$6,312.58	$6,312.59	-$0.01
1820	Distribution Station Equipment <50 kV	$27,437.89		$27,437.89	$0.00	$27,437.89	50	2.00%	$548.76	$548.76	$0.00
1830	Poles, Towers & Fixtures	$1,503,377.48	-$1,502,956.82	$3,006,334.30	$0.00	$3,006,334.30	25	4.00%	$120,253.37	$105,638.25	$14,615.12
1830	Poles, Towers & Fixtures	$1,258,881.79		$1,258,881.79	$59,280.98	$1,288,522.28	45	2.22%	$28,633.83	$28,633.81	$0.02
1835	Overhead Conductors & Devices	$1,624,906.73	-$972,605.63	$2,597,512.36	$0.00	$2,597,512.36	25	4.00%	$103,900.49	$103,900.71	-$0.22
1835	Overhead Conductors & Devices	$18,469.84		$18,469.84	$1,162.96	$19,051.32	40	2.50%	$476.28	$476.28	$0.00
1835	Overhead Conductors & Devices	$180,749.02		$180,749.02	$11,058.35	$186,278.20	45	2.22%	$4,139.52	$4,139.51	$0.01
1835	Overhead Conductors & Devices	$1,938,174.38		$1,938,174.38	$115,908.54	$1,996,128.65	60	1.67%	$33,268.81	$33,268.81	$0.00
1840	Underground Conduit	$1,694,521.98	$728,156.79	$966,365.19	$0.00	$966,365.19	25	4.00%	$38,654.61	$31,329.53	$7,325.08
1840	Underground Conduit	-$1,174,814.95	-$1,174,814.95	$0.00	$0.00	$0.00	35	2.86%	$0.00	$0.00	$0.00
1840	Underground Conduit	$54,124.86	$54,124.86	$0.00	$0.00	$0.00	40	2.50%	$0.00	$0.00	$0.00
1840	Underground Conduit	$219,040.89		$219,040.89	$15,277.66	$226,679.72	50	2.00%	$4,533.59	$4,533.60	-$0.01
1845	Underground Conductors & Devices	$276,675.21	-$129,412.36	$406,087.57	$0.00	$406,087.57	25	4.00%	$16,243.50	$16,243.53	-$0.03
1845	Underground Conductors & Devices	$930,559.46	$0.00	$930,559.46	$23,419.10	$942,269.01	40	2.50%	$23,556.73	$23,556.74	-$0.01
1850	Line Transformers	$866,182.06	-$724,351.62	$1,590,533.68	$0.00	$1,590,533.68	25	4.00%	$63,621.35	$58,741.84	$4,879.51
1850	Line Transformers	$1,577,751.47	$0.00	$1,577,751.47	$206,692.18	$1,681,097.56	40	2.50%	$42,027.44	$42,027.52	-$0.08
1855	Services (Overhead & Underground)	$657,447.41	-$324,028.17	$981,475.58	$0.00	$981,475.58	25	4.00%	$39,259.02	$39,259.02	$0.00
1855	Services (Overhead & Underground)	$673,203.08	$0.00	$673,203.08	$48,988.23	$697,697.20	40	2.50%	$17,442.43	$17,442.43	$0.00
1855	Services (Overhead & Underground)	$244,339.99	$0.00	$244,339.99	$21,163.44	$254,921.71	60	1.67%	$4,248.70	$4,248.71	-$0.01
1860	Meters	$100,794.32	-$7,268.36	$108,062.68	$0.00	$108,062.68	25	4.00%	$4,322.51	$4,353.88	-$31.37
1860	Meters	$246,234.09	$0.00	$246,234.09	$89,486.12	$290,977.15	15	6.67%	$19,398.48	$19,398.48	$0.00
1860	Meters (Smart Meters)	$1,645,231.00	$0.00	$1,645,231.00	$0.00	$1,645,231.00	15	6.67%	$109,682.07	$109,682.00	$0.07
1915	Office Furniture & Equipment (10 years)	$45,377.72	-$2,771.64	$48,149.36	$5,574.39	$50,936.56	10	10.00%	$5,093.66	$4,799.48	$294.18
1920	Computer Equipment - Hardware	$111,869.61	$86,598.40	$25,271.21	$32,756.85	$41,649.64	3	33.33%	$13,883.21	$12,817.11	$1,066.10
1930	Transportation Equipment	$77,377.31	$77,377.31	$0.00	$0.00	$0.00	4	25.00%	$0.00	$0.00	$0.00
1930	Transportation Equipment	$129,889.71	$106,322.71	$23,567.00	$0.00	$23,567.00	5	20.00%	$4,713.40	$2,356.70	$2,356.70
1930	Transportation Equipment	$1,525,461.86	$75,706.06	$1,449,755.80	$53,553.90	$1,476,532.75	8	12.50%	$184,566.59	$175,464.61	$9,101.98
1935	Stores Equipment	$0.00	$0.00	$0.00	$3,472.21	$1,736.11	10	10.00%	$173.61	$173.64	-$0.03
1940	Tools, Shop & Garage Equipment	$93,969.42	$659.86	$93,309.56	$0.00	$93,309.56	10	10.00%	$9,330.96	$9,214.22	$116.74
1945	Measurement & Testing Equipment	$27,817.05	-$904.50	$28,721.55	$4,971.36	$31,207.23	10	10.00%	$3,120.72	$3,120.73	-$0.01
1955	Communications Equipment	$26,170.96	$4,947.04	$21,223.92	$0.00	$21,223.92	5	20.00%	$4,244.78	$2,122.39	$2,122.39
1960	Miscellaneous Equipment	$11,498.80	-$605.20	$12,104.00	$2,499.00	$13,353.50	10	10.00%	$1,335.35	$1,335.35	$0.00
1980	System Supervisor Equipment	$122,617.86	$74,735.46	$47,882.40	$3,247.00	$49,505.90	3	33.33%	$16,501.97	$10,629.58	$5,872.39
1980	System Supervisor Equipment	$8,100.00	$8,100.00	$0.00	$0.00	$0.00	5	20.00%	$0.00	$0.00	$0.00
1980	System Supervisor Equipment	$50,708.16	$50,708.16	$0.00	$0.00	$0.00	10	10.00%	$0.00	$0.00	$0.00
1980	System Supervisor Equipment	-$130,454.90	-$130,454.90	$0.00	$0.00	$0.00	15	6.67%	$0.00	$0.00	$0.00
1995	Contributions & Grants	-$892,619.01	$489,090.42	-$1,381,709.43		-$1,381,709.43	25	4.00%	-$55,268.38	-$55,268.36	-$0.02
1995	Contributions & Grants	-$634,169.79		-$634,169.79		-$634,169.79	40	2.50%	-$15,854.24	-$15,913.31	$59.07
2040	Contributions & Grants	-$34,000.00	-$34,000.00	$0.00		$0.00	3	33.33%	$0.00	$0.00	$0.00
2040	Contributions & Grants	-$1,103,586.44		-$1,103,586.44	-$101,292.73	-$1,154,232.81	40	2.50%	-$28,855.82	-$28,855.82	$0.00
				$0.00		$0.00			$0.00		$0.00
	Total	$16,483,809.87	-$3,722,551.83	$20,206,361.70	$668,568.89	$20,540,646.14			$923,613.35	$878,120.81	$45,492.54

Year 2021 **IFRS**

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2021	Less Fully Depreciated	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	2021 Depreciation Expense	2021 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance [2]
		(a)	(b)	(c)	(d)	(e) = (c) + ½ x (d) [1]	(f)	(g) = 1 / (f)	(h) = (e) / (f)		(m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)	$188,482.18	$154,874.67	$33,607.51	$194,419.95	$130,817.49	3	33.33%	$43,605.83	$41,693.49	$1,912.34
1612	Land Rights (Formally known as Account 1906)	$2,747.84	$0.00	$2,747.84	$0.00	$2,747.84	8	12.50%	$343.48	$335.00	$8.48
1805	Land	$0.00	$0.00	$0.00	$0.00	$0.00	0		$0.00	$0.00	$0.00
1808	Buildings	-$16,471.20	-$69,919.21	$53,448.01	$0.00	$53,448.01	25	4.00%	$2,137.92	$2,137.92	$0.00
1808	Buildings	$1,899.41	-$5,946.59	$7,846.00	$0.00	$7,846.00	30	3.33%	$261.53	$245.00	$16.53
1808	Buildings	$731.25		$731.25	$0.00	$731.25	45	2.22%	$16.25	$16.25	$0.00
1808	Buildings	$101,591.45	$10,553.10	$91,038.35	$0.00	$91,038.35	50	2.00%	$1,820.77	$1,820.94	-$0.17
1808	Buildings	$83,618.96		$83,618.96	$0.00	$83,618.96	60	1.67%	$1,393.65	$1,392.00	$1.65
1810	Leasehold Improvements	$341,494.58	-$35,099.22	$376,593.80	$10,343.36	$381,765.48	25	4.00%	$15,270.62	$15,278.05	-$7.43

1820	Distribution Station Equipment <50 kV	$31,185.00		$31,185.00	$0.00	$31,185.00	15	6.67%	$2,079.00	$2,078.99	$0.01
1820	Distribution Station Equipment <50 kV	$1,071,682.53	-$40,217.13	$1,111,899.66	$0.00	$1,111,899.66	30	3.33%	$37,063.32	$37,057.41	$5.91
1820	Distribution Station Equipment <50 kV	-$205,919.30	-$205,919.30	$0.00	$0.00	$0.00	34	2.94%	$0.00	$0.00	$0.00
1820	Distribution Station Equipment <50 kV	$309,376.45	$696.27	$308,680.18	$1,134.00	$309,247.18	40	2.50%	$7,731.18	$7,731.17	$0.01
1820	Distribution Station Equipment <50 kV	$284,065.96		$284,065.96	$0.00	$284,065.96	45	2.22%	$6,312.58	$6,312.59	-$0.01
1820	Distribution Station Equipment <50 kV	$27,437.89		$27,437.89	$0.00	$27,437.89	50	2.00%	$548.76	$548.76	$0.00
1830	Poles, Towers & Fixtures	$1,503,377.48	-$1,290,560.60	$2,793,938.08	$0.00	$2,793,938.08	25	4.00%	$111,757.52	$95,784.73	$15,972.79
1830	Poles, Towers & Fixtures	$1,318,162.77	$0.00	$1,318,162.77	$228,352.03	$1,432,338.79	45	2.22%	$31,829.75	$31,829.73	$0.02
1835	Overhead Conductors & Devices	$1,624,906.73	-$972,605.63	$2,597,512.36	$0.00	$2,597,512.36	25	4.00%	$103,900.49	$103,900.71	-$0.22
1835	Overhead Conductors & Devices	$19,632.80	$0.00	$19,632.80	$1,791.06	$20,528.33	40	2.50%	$513.21	$513.20	$0.01
1835	Overhead Conductors & Devices	$191,807.37	$0.00	$191,807.37	$16,119.53	$199,867.14	45	2.22%	$4,441.49	$4,441.49	$0.00
1835	Overhead Conductors & Devices	$2,054,082.92	$0.00	$2,054,082.92	$161,195.28	$2,134,680.56	60	1.67%	$35,578.01	$35,578.01	$0.00
1840	Underground Conduit	$1,686,496.97	$805,840.86	$880,656.11	$0.00	$880,656.11	25	4.00%	$35,226.24	$27,448.96	$7,777.28
1840	Underground Conduit	-$1,174,814.95	-$1,174,814.95	$0.00	$0.00	$0.00	35	2.86%	$0.00	$0.00	$0.00
1840	Underground Conduit	$54,124.86	$54,124.86	$0.00	$0.00	$0.00	40	2.50%	$0.00	$0.00	$0.00
1840	Underground Conduit	$234,318.55	$0.00	$234,318.55	$5,973.83	$237,305.47	50	2.00%	$4,746.11	$4,746.11	$0.00
1845	Underground Conductors & Devices	$276,675.21	-$129,412.36	$406,087.57	$0.00	$406,087.57	25	4.00%	$16,243.50	$16,243.53	-$0.03
1845	Underground Conductors & Devices	$953,978.56	$0.00	$953,978.56	$55,439.44	$981,698.28	40	2.50%	$24,542.46	$24,542.47	-$0.01
1850	Line Transformers	$861,512.34	-$687,304.71	$1,548,817.05	$0.00	$1,548,817.05	25	4.00%	$61,952.68	$55,814.38	$6,138.30
1850	Line Transformers	$1,784,443.65	$0.00	$1,784,443.65	$192,990.27	$1,880,938.79	40	2.50%	$47,023.47	$47,023.55	-$0.08
1855	Services (Overhead & Underground)	$657,447.41	-$324,028.17	$981,475.58	$0.00	$981,475.58	25	4.00%	$39,259.02	$39,259.02	$0.00
1855	Services (Overhead & Underground)	$722,191.31	$0.00	$722,191.31	$0.00	$722,191.31	40	2.50%	$18,054.78	$18,054.79	-$0.01
1855	Services (Overhead & Underground)	$265,503.43	$0.00	$265,503.43	$78,455.81	$304,731.34	60	1.67%	$5,078.86	$5,078.87	-$0.01
1860	Meters	$100,794.32	-$7,268.36	$108,062.68	$0.00	$108,062.68	25	4.00%	$4,322.51	$4,319.93	$2.58
1860	Meters	$335,720.21	$0.00	$335,720.21	$115,736.50	$393,588.46	15	6.67%	$26,239.23	$26,239.23	$0.00
1860	Meters (Smart Meters)	$1,645,231.00	$0.00	$1,645,231.00	$0.00	$1,645,231.00	15	6.67%	$109,682.07	$109,681.98	$0.09
1915	Office Furniture & Equipment (10 years)	$50,952.11	$3,111.74	$47,840.37	$36,560.70	$66,120.72	10	10.00%	$6,612.07	$6,483.48	$128.59
1920	Computer Equipment - Hardware	$119,133.24	$67,501.85	$51,631.39	$141,853.26	$122,558.02	3	33.33%	$40,852.67	$39,944.99	$907.68
1930	Transportation Equipment	$77,377.71	$77,377.71	$0.00	$0.00	$0.00	4	25.00%	$0.00	$0.00	$0.00
1930	Transportation Equipment	$129,889.71	$129,889.71	$0.00	$0.00	$0.00	5	20.00%	$0.00	$0.00	$0.00
1930	Transportation Equipment	$1,301,320.52	-$56,357.53	$1,357,678.05	$13,602.08	$1,364,479.09	8	12.50%	$170,559.89	$145,477.16	$25,082.73
1935	Stores Equipment	$3,472.71	$0.00	$3,472.71	$0.00	$3,472.71	10	10.00%	$347.27	$347.27	$0.00
1940	Tools, Shop & Garage Equipment	$92,080.48	$1,105.82	$90,974.66	$2,000.00	$91,974.66	10	10.00%	$9,197.47	$8,941.81	$255.66
1945	Measurement & Testing Equipment	$32,788.41	-$904.50	$33,692.91	$0.00	$33,692.91	10	10.00%	$3,369.29	$3,369.30	-$0.01
1955	Communications Equipment	$26,170.96	$26,170.96	$0.00	$0.00	$0.00	5	20.00%	$0.00	$0.00	$0.00
1960	Miscellaneous Equipment	$13,997.80	-$605.20	$14,603.00	$0.00	$14,603.00	10	10.00%	$1,460.30	$1,460.30	$0.00
1980	System Supervisor Equipment	$125,864.86	$109,969.77	$15,895.09	$0.00	$15,895.09	3	33.33%	$5,298.36	$3,190.34	$2,108.02
1980	System Supervisor Equipment	$8,100.00	$8,100.00	$0.00	$0.00	$0.00	5	20.00%	$0.00	$0.00	$0.00
1980	System Supervisor Equipment	$50,708.16	$50,708.16	$0.00	$0.00	$0.00	10	10.00%	$0.00	$0.00	$0.00
1980	System Supervisor Equipment	-$130,454.90	-$130,454.90	$0.00	$0.00	$0.00	15	6.67%	$0.00	$0.00	$0.00
1995	Contributions & Grants	-$892,619.01	$489,090.42	-$1,381,709.43		-$1,381,709.43	25	4.00%	-$55,268.38	-$55,268.36	-$0.02
1995	Contributions & Grants	-$634,169.79		-$634,169.79		-$634,169.79	40	2.50%	-$15,854.24	-$15,913.31	$59.07
2040	Contributions & Grants	-$34,000.00	-$34,000.00	$0.00		$0.00	3	33.33%	$0.00	$0.00	$0.00
2040	Contributions & Grants	-$1,204,879.17		-$1,204,879.17	-$194,750.00	-$1,302,254.17	40	2.50%	-$32,556.35	-$32,556.36	$0.01
				$0.00	$0.00	$0.00			$0.00	$0.00	$0.00
	Total	$16,473,249.74	-$3,176,302.46	$19,649,552.20	$1,061,217.10	$20,180,160.75			$932,994.64	$872,624.88	$60,369.76

Year 2022 IFRS

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2021	Less Fully Depreciated	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	2022 Depreciation Expense	2022 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance [2]
		(a)	(b)	(c)	(d)	(e) = (c) + ½ x (d) [1]	(f)	(g) = 1 / (f)	(h) = (e) / (f)		(m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)	$382,902.13	$166,348.68	$216,553.45	$55,000.00	$244,053.45	3	33.33%	$81,351.15	$78,574.46	$2,776.69
1612	Land Rights (Formally known as Account 1906)	$2,747.84	$0.00	$2,747.84		$2,747.84	8	12.50%	$343.48	$67.84	$275.64
1805	Land	$0.00	$0.00	$0.00		$0.00	0		$0.00	$0.00	$0.00
1808	Buildings	-$16,471.20	-$69,919.21	$53,448.01		$53,448.01	25	4.00%	$2,137.92	$2,137.92	$0.00
1808	Buildings	$1,899.41	-$5,946.59	$7,846.00		$7,846.00	30	3.33%	$261.53	$245.00	$16.53
1808	Buildings	$731.25		$731.25		$731.25	45	2.22%	$16.25	$16.25	$0.00
1808	Buildings	$101,591.45	$10,553.10	$91,038.35		$91,038.35	50	2.00%	$1,820.77	$1,820.94	-$0.17
1808	Buildings	$83,618.96		$83,618.96		$83,618.96	60	1.67%	$1,393.65	$1,392.00	$1.65
1810	Leasehold Improvements	$351,837.94	-$35,099.22	$386,937.16	$42,000.00	$407,937.16	25	4.00%	$16,317.49	$16,306.60	$10.89
1820	Distribution Station Equipment <50 kV	$31,185.00		$31,185.00		$31,185.00	15	6.67%	$2,079.00	$2,078.99	$0.01
1820	Distribution Station Equipment <50 kV	$1,071,682.53	$207,709.15	$863,973.38		$863,973.38	30	3.33%	$28,799.11	$28,795.85	$3.26
1820	Distribution Station Equipment <50 kV	-$205,919.30	-$205,919.30	$0.00		$0.00	34	2.94%	$0.00	$0.00	$0.00
1820	Distribution Station Equipment <50 kV	$2,229,057.17	$696.27	$2,228,360.90	$810,000.00	$2,633,360.90	40	2.50%	$65,834.02	$65,834.01	$0.01
1820	Distribution Station Equipment <50 kV	$284,065.96		$284,065.96		$284,065.96	45	2.22%	$6,312.58	$6,312.59	-$0.01
1820	Distribution Station Equipment <50 kV	$27,437.89		$27,437.89		$27,437.89	50	2.00%	$548.76	$548.76	$0.00
1830	Poles, Towers & Fixtures	$1,503,377.48	-$965,722.21	$2,469,099.69		$2,469,099.69	25	4.00%	$98,763.99	$80,979.44	$17,784.55
1830	Poles, Towers & Fixtures	$1,559,134.15	$0.00	$1,559,134.15	$370,975.75	$1,744,622.03	45	2.22%	$38,769.38	$38,769.36	$0.02
1830	Poles, Towers & Fixtures	$34,959.29	$0.00	$34,959.29		$34,959.29	50	2.00%	$699.19	$699.19	$0.00
1835	Overhead Conductors & Devices	$1,624,906.73	-$972,605.63	$2,597,512.36		$2,597,512.36	25	4.00%	$103,900.49	$103,900.71	-$0.22
1835	Overhead Conductors & Devices	$21,888.40	$0.00	$21,888.40	$2,396.92	$23,086.86	40	2.50%	$577.17	$577.16	$0.01
1835	Overhead Conductors & Devices	$212,881.19	$0.00	$212,881.19	$21,572.24	$223,667.31	45	2.22%	$4,970.38	$4,970.38	$0.00
1835	Overhead Conductors & Devices	$2,271,782.05	$0.00	$2,271,782.05	$215,722.35	$2,379,643.23	60	1.67%	$39,660.72	$39,660.73	-$0.01
1840	Underground Conduit	$1,686,496.97	$877,152.30	$809,344.67		$809,344.67	25	4.00%	$32,373.79	$24,137.06	$8,236.73
1840	Underground Conduit	-$1,174,814.95	-$1,174,814.95	$0.00		$0.00	35	2.86%	$0.00	$0.00	$0.00
1840	Underground Conduit	$54,124.86	$54,124.86	$0.00		$0.00	40	2.50%	$0.00	$0.00	$0.00
1840	Underground Conduit	$250,601.02	$0.00	$250,601.02	$59,970.29	$280,586.17	50	2.00%	$5,611.72	$5,611.72	$0.00
1845	Underground Conductors & Devices	$276,675.21	-$129,412.36	$406,087.57		$406,087.57	25	4.00%	$16,243.50	$16,243.53	-$0.03
1845	Underground Conductors & Devices	$1,010,178.14	$0.00	$1,010,178.14	$154,432.64	$1,087,394.46	40	2.50%	$27,184.86	$27,165.88	$18.98
1850	Line Transformers	$861,512.34	-$603,854.35	$1,465,366.69		$1,465,366.69	25	4.00%	$58,614.67	$51,326.19	$7,288.48
1850	Line Transformers	$1,986,862.92	$0.00	$1,986,862.92	$311,611.99	$2,142,668.92	40	2.50%	$53,566.72	$53,566.81	-$0.09
1855	Services (Overhead & Underground)	$657,447.41	-$324,028.17	$981,475.58		$981,475.58	25	4.00%	$39,259.02	$39,259.02	$0.00
1855	Services (Overhead & Underground)	$722,191.31	$0.00	$722,191.31		$722,191.31	40	2.50%	$18,054.78	$18,054.79	-$0.01
1855	Services (Overhead & Underground)	$343,959.24	$0.00	$343,959.24	$80,918.15	$384,418.32	60	1.67%	$6,406.97	$6,406.99	-$0.02
1860	Meters	$100,794.32	-$7,268.36	$108,062.68		$108,062.68	25	4.00%	$4,322.51	$4,264.33	$58.18
1860	Meters	$451,456.71	$0.00	$451,456.71	$113,530.89	$508,222.16	15	6.67%	$33,881.48	$33,881.48	$0.00
1860	Meters (Smart Meters)	$1,645,231.00	$56,147.84	$1,589,083.16		$1,589,083.16	15	6.67%	$105,938.88	$105,938.87	$0.01
1915	Office Furniture & Equipment (10 years)	$87,512.81	$5,683.94	$81,828.87	$5,000.00	$84,328.87	10	10.00%	$8,432.89	$8,432.90	-$0.01
1920	Computer Equipment - Hardware	$260,986.50	$72,947.90	$188,038.60	$11,000.00	$193,538.60	3	33.33%	$64,512.87	$62,274.79	$2,238.08
1930	Transportation Equipment	$77,377.71	$77,377.71	$0.00		$0.00	4	25.00%	$0.00	$0.00	$0.00
1930	Transportation Equipment	$129,889.71	$129,889.71	$0.00		$0.00	5	20.00%	$0.00	$0.00	$0.00
1930	Transportation Equipment	$1,314,922.60	$344,968.66	$969,953.94	$5,000.00	$972,453.94	8	12.50%	$121,556.74	$119,641.57	$1,915.17
1935	Stores Equipment	$3,472.71	$0.00	$3,472.71		$3,472.71	10	10.00%	$347.27	$347.27	$0.00
1940	Tools, Shop & Garage Equipment	$94,080.48	$6,219.43	$87,861.05	$2,000.00	$88,861.05	10	10.00%	$8,886.11	$8,266.20	$619.90
1945	Measurement & Testing Equipment	$32,788.41	-$904.50	$33,692.91	$19,210.00	$43,297.91	10	10.00%	$4,329.79	$4,329.80	-$0.01
1955	Communications Equipment	$26,170.96	$26,170.96	$0.00		$0.00	5	20.00%	$0.00	$0.00	$0.00
1960	Miscellaneous Equipment	$13,997.80	-$605.20	$14,603.00		$14,603.00	10	10.00%	$1,460.30	$1,460.30	$0.00
1980	System Supervisor Equipment	$125,864.86	$122,617.86	$3,247.00		$3,247.00	3	33.33%	$1,082.33	$1,082.33	$0.00
1980	System Supervisor Equipment	$8,100.00	$8,100.00	$0.00		$0.00	5	20.00%	$0.00	$0.00	$0.00
1980	System Supervisor Equipment	$61,915.89	$50,708.16	$11,207.73	$45,000.00	$33,707.73	10	10.00%	$3,370.77	$3,370.77	$0.00
1980	System Supervisor Equipment	-$130,454.90	-$130,454.90	$0.00		$0.00	15	6.67%	$0.00	$0.00	$0.00
1995	Contributions & Grants	-$892,619.01	$489,090.42	-$1,381,709.43		-$1,381,709.43	25	4.00%	-$55,268.38	-$55,268.36	-$0.02
1995	Contributions & Grants	-$634,169.79		-$634,169.79		-$634,169.79	40	2.50%	-$15,854.24	-$15,913.31	$59.07
2040	Contributions & Grants	-$34,000.00	-$34,000.00	$0.00		$0.00	3	33.33%	$0.00	$0.00	$0.00
2040	Contributions & Grants	-$1,399,629.17		-$1,399,629.17	-$423,652.00	-$1,611,455.17	40	2.50%	-$40,286.38	-$40,286.38	$0.00
				$0.00		$0.00			$0.00		$0.00
	Total	$19,594,220.39	-$1,954,048.00	$21,548,268.39	$1,901,689.22	$22,499,113.00			$998,586.00	$957,282.73	$41,303.27

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Appendix 2-D
Overhead Expense

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

OM&A Before Capitalization	2018 Historical Year	2019 Historical Year	2020 Historical Year	2021 Bridge Year	2022 Test Year
Total OM&A Before Capitalization (B)	$ -	$ -	$ -	$ -	$ -

Applicants are to provide a breakdown of capitalized OM&A in the below table. Capitalized OM&A may be broken down using the categories listed in the table below if possible. Otherwise, applicants are to provide its own break down of capitalized OM&A.

Capitalized OM&A	2018 Historical Year	2019 Historical Year	2020 Historical Year	2021 Bridge Year	2022 Test Year	Directly Attributable? (Yes/No)	Explanation for Change in Overhead Capitalized
employee benefits							
costs of site preparation							
initial delivery and handling costs							
costs of testing whether the asset is functioning properly							
professional fees							
costs of opening a new facility							
costs of introducing a new product or service (including costs of advertising and promotional activities)							
costs of conducting business in a new location or with a new class of customer (including costs of staff training)							
administration and other general overhead costs							
Insert description of additional item(s) and new rows if needed							
Total Capitalized OM&A (A)	$ -	$ -	$ -	$ -	$ -		

% of Capitalized OM&A (=A/B)	0%	0%	0%	0%	0%		

File Number:	0
Exhibit:	
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Schedule:	
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TO BE UPDATED AT DRAFT RATE ORDER STAGE

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

Enter the details of the Renewable Generation Connection projects as described in the appropriate section of the Filing Requirements.
All costs entered on this page will be transferred to the appropriate cells in the appendices that follow.
For Part A, Renewable Enabling Improvements (REI), these amounts will be transferred to Appendix 2 - FB
For Part B, Expansions, these amounts will be transferred to Appendix 2 - FC

If there are more than **five** projects proposed to be in-service in a certain year, please amend the tables below and ensure that the formulae for the Total Amounts in any given rate year are updated.
Based on the current methodology and allocation, amounts allocated represent 6% for REI Connection Investments and 17% for Expansion Investments. (EB-2009-0349, 6-10-2010, p. 15, note 9)
Ensure that OM&A costs below are not included in Recoverable OM&A (App. 2-JA)

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

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

Scenario 2: Investments in the Test Year and Beyond. Distributor plans to make investments in 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

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

Part B

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

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TO BE UPDATED AT DRAFT RATE ORDER STAGE

Appendix 2-FB

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

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

			2017			2018			2019			2020			2021			
				Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial	
			Total	6%	94%	Total	6%	94%	Total	6%	94%	Total	6%	94%	Total	6%	94%	Total
Net Fixed Assets (average)			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Incremental OM&A (on-going, N/A for Provincial Recovery)			$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0
Incremental OM&A (start-up, applicable for Provincial Recovery)			$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0
Rebasing Year vs. Test Year	**2016**	**2022**																
Allowance for Working Capital (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Rate Base				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Rebasing Year vs. Test Year	**2016**	**2022**																
Deemed ST Debt	4.00%	4.00%		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Deemed LT Debt	56.00%	56.00%		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Deemed Equity	40.00%	40.00%		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
ST Interest (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
LT Interest (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Return on Equity (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Cost of Capital Total				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
OM&A				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Amortization			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grossed-up PILs				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Revenue Requirement				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Provincial Rate Protection					$ -			$ -			$ -			$ -			$ -	
Monthly Amount Paid by IESO					$ -			$ -			$ -			$ -			$ -	

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

Note 2: For the Test Year, Costs and Revenues of the Direct Benefit are to be included in the test year applicant Rate Base and Revenues.

PILs Calculation

			2017		2018		2019		2020		2021	
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			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	2016	**2022**										
Tax Rate (to be entered)			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Income Taxes Payable			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Gross Up												
Income Taxes Payable			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grossed Up PILs			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

							Test Year					
UCC for PILs Calculation		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Opening UCC		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
UCC Before Half Year Rule		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions (half year)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Reduced UCC		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CCA Rate Class (to be entered)												
CCA Rate (to be entered)												
CCA		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing UCC		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Test Year																
2022		2023			2024			2025			2026			2027		
Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial
6%	94%	Total	6%	94%	Total	6%	94%	Total	6%	94%	Total	6%	94%	Total	6%	94%
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -
$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	$ -			$ -			$ -			$ -			$ -			$ -
	$ -			$ -			$ -			$ -			$ -			$ -

Test Year														
2022		2023		2024			2025			2026			2027	
Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Total	Direct Benefit	Provincial	Total	Direct Benefit	Provincial	Total	Direct Benefit	Provincial
$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -

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TO BE UPDATED AT DRAFT RATE ORDER STAGE

Appendix 2-FC

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

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

			2017			2018			2019			2020			2021			
			Total	Direct Benefit 17%	Provincial 83%	Total	Direct Benefit 17%	Provincial 83%	Total	Direct Benefit 17%	Provincial 83%	Total	Direct Benefit 17%	Provincial 83%	Total	Direct Benefit 17%	Provincial 83%	Total
Net Fixed Assets (average)			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Incremental OM&A (on-going, N/A for Provincial Recovery)			$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0
Incremental OM&A (start-up, applicable for Provincial Recovery)			$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0
Rebasing Year vs. Test Year	**2016**	**2022**																
Allowance for Working Capital (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Rate Base				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
	2016	**2022**																
Deemed ST Debt	4.00%	4.00%		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Deemed LT Debt	56.00%	56.00%		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Deemed Equity	40.00%	40.00%		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
ST Interest (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
LT Interest (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Return on Equity (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Cost of Capital Total				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
OM&A				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Amortization			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grossed-up PILs				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Revenue Requirement				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Provincial Rate Protection					$ -			$ -			$ -			$ -			$ -	
Monthly Amount Paid by IESO					$ -			$ -			$ -			$ -			$ -	

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

Note 2: For the Test Year, Costs and Revenues of the Direct Benefit are to be included in the test year applicant Rate Base and Revenues.

PILs Calculation

			2017		2018		2019		2020		2021	
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			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	2016	**2022**										
Tax Rate (to be entered)			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Income Taxes Payable			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Gross Up												
Income Taxes Payable			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grossed Up PILs			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

						Test Year						
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Net Fixed Assets												
Enter applicable amortization in years:	40											
Opening Gross Fixed Assets			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Gross Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Opening Accumulated Amortization		0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Current Year Amortization (before additions)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions Amortization (half year)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Accumulated Amortization		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Opening Net Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Net Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Average Net Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

						Test Year						
UCC for PILs Calculation		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Opening UCC		0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
UCC Before Half Year Rule		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions (half year)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Reduced UCC		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CCA Rate Class (to be entered)												
CCA Rate (to be entered)												
CCA		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing UCC		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Test Year																
2022		2023			2024			2025			2026			2027		
Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial
17%	83%	Total	17%	83%	Total	17%	83%	Total	17%	83%	Total	17%	83%	Total	17%	83%
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -
$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
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	$ -			$ -			$ -			$ -			$ -			$ -
	$ -			$ -			$ -			$ -			$ -			$ -

Test Year														
2022		2023		2024			2025			2026			2027	
Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial
						Total			Total			Total		
$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
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$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
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Appendix 2-G
Service Reliability and Quality Indicators

Service Reliability

Index	Excluding Loss of Supply and Major Event Days					Including Major Event Days, Excluding Loss of Supply					Including Los 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	1.55	0.95	0.53	7.53	0.56	3.31	0.95	0.53	7.53	0.56	1.59	4.35	1.73	21.59	2.63	3.36	4.35	1.73	21.59	2.63
SAIFI	0.84	0.62	0.24	1.35	0.53	1.15	0.62	0.24	1.35	0.53	0.87	2.55	1.29	3.33	6.08	1.18	2.55	1.29	3.33	6.08

5 Year Historical Average

	Excluding Loss of Supply and Major Event Days	Including Major Event Days, Excluding Loss of Supply	Including Los of Supply, Excluding Major Event Days	Including Loss of Supply and Major Event Days
SAIDI	2.224	2.577	6.381	6.733
SAIFI	0.715	0.777	2.823	2.885

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%	100.00%	98.57%	100.00%	100.00%	100.00%
High Voltage Connections	90.0%	N/A	100.00%	100.00%	N/A	N/A
Telephone Accessibility	65.0%	99.90%	99.87%	99.92%	99.95%	97.63%
Appointments Met	90.0%	100.00%	99.14%	98.64%	98.15%	98.29%
Written Response to Enquires	80.0%	100.00%	100.00%	100.00%	100.00%	98.63%
Emergency Urban Response	80.0%	100.00%	100.00%	100.00%	100.00%	100.00%
Emergency Rural Response	80.0%	100.00%	100.00%	100.00%	N/A	N/A
Telephone Call Abandon Rate	10.0%				0.05%	2.37%
Appointment Scheduling	90.0%	99.64%	99.85%	99.81%	97.94%	98.04%
Rescheduling a Missed Appointment	100.0%	N/A	100.00%	100.00%	100.00%	100.00%
Reconnection Performance Standard	85.0%	100.00%	100.00%	100.00%	100.00%	100.00%

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TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

Appendix 2-H
Other Operating Revenue

USoA #	USoA Description	2016 Actual²	2017 Actual²	2018 Actual²	2019 Actual²	2020 Actual	Bridge Year	Test Year	CGAAP
		2016	2017	2018	2019	2020	2021	2022	Enter Transition Year
	Reporting Basis								
4082	Retail Services Revenues	-$ 8,024	-$ 8,139	-$ 5,934	-$ 11,640	-$ 12,251	-$ 14,635	-$ 14,635	
4084	Service Transaction Requests (STR) Revenues	-$ 18	-$ 15	-$ 7	-$ 30	-$ 25	-$ 19	-$ 19	
4086	SSS Administration Revenue	-$ 31,504	-$ 31,843	-$ 32,853	-$ 32,916	-$ 33,164	-$ 33,469	-$ 33,777	
4090	Electric Services Incidental to Energy Sales	$ -	$ -	$ -	$ -	$ -			
4205	Interdepartmental Rents	$ -	$ -	$ -	$ -	$ -			
4210	Rent from Electric Property	-$ 57,775	-$ 57,775	-$ 36,428	-$ 44,436	-$ 83,947	-$ 63,295	-$ 124,364	
4215	Other Utility Operating Income	$ -	$ -	$ -	$ -	$ -			
4220	Other Electric Revenues	$ -	$ -	$ -	$ -	$ -			
4225	Late Payment Charges	-$ 57,076	-$ 55,611	-$ 86,748	-$ 47,920	-$ 29,688	-$ 66,987	-$ 66,987	
4230	Sales of Water and Water Power	$ -	$ -	$ -	$ -	$ -			
4235	Miscellaneous Service Revenues	-$ 74,073	-$ 64,248	-$ 61,508	-$ 51,647	-$ 49,102	-$ 49,000	-$ 49,000	
4240	Provision for Rate Refunds	$ -	$ -	$ -	$ -	$ -			
4245	Government and Other Assistance Directly Credited to Income	$ -	$ -	$ -	$ -	$ -			
4305	Regulatory Debits	$ -	$ -	$ -	$ -	$ -			
4310	Regulatory Credits	$ -	$ -	$ -	$ -	$ -			
4315	Revenues from Electric Plant Leased to Others	$ -	$ -	$ -	$ -	$ -			
4320	Expenses of Electric Plant Leased to Others	$ -	$ -	$ -	$ -	$ -			
4325	Revenues from Merchandise	-$ 53,948	-$ 75,818	-$ 405,067	$ -	$ -			
4330	Costs and Expenses of Merchandising	$ -	$ -	$ 325,882	$ -	$ -			
4335	Profits and Losses from Financial Instrument Hedges	$ -	$ -	$ -	$ -	$ -			
4340	Profits and Losses from Financial Instrument Investments	$ -	$ -	$ -	$ -	$ -			
4345	Gains from Disposition of Future Use Utility Plant	$ -	$ -	$ -	$ -	$ -			
4350	Losses from Disposition of Future Use Utility Plant	$ -	$ -	$ -	$ -	$ -			
4355	Gain on Disposition of Utility and Other Property	$ -	-$ 25,000	-$ 3,405	-$ 43,872	$ -			
4357	Gain from Retirement of Utility and Other Property	$ -	$ -	$ -	$ -	$ -			
4360	Loss on Disposition of Utility and Other Property	$ -	$ -	$ -	$ -	$ -			
4362	Loss from Retirement of Utility and Other Property	$ -	$ -	$ -	$ -	$ -			
4365	Gains from Disposition of Allowances for Emission	$ -	$ -	$ -	$ -	$ -			
4370	Losses from Disposition of Allowances for Emission	$ -	$ -	$ -	$ -	$ -			
4375	Revenues from Non Rate-Regulated Utility Operations	-$ 1,191	-$ 1,372	-$ 147,119	-$ 769,422	-$ 481,913	-$ 400,000	-$ 400,000	
4380	Expenses of Non Rate-Regulated Utility Operations	$ -	$ -	$ 38,142	$ 682,198	$ 436,182	$ 340,000	$ 340,000	
4385	Non Rate-Regulated Utility Rental Income	$ -	$ -	$ -	$ -	$ -			
4390	Miscellaneous Non-Operating Income	-$ 4,647	-$ 19,821	-$ 5,663	-$ 1,284	-$ 20,729	-$ 1,900	-$ 1,900	
4395	Rate-Payer Benefit Including Interest	$ -	$ -	$ -	$ -	$ -			
4398	Foreign Exchange Gains and Losses, Including Amortization	$ -	$ -	$ -	$ -	$ -			
4405	Interest and Dividend Income	-$ 40,862	-$ 44,341	-$ 75,878	-$ 53,014	-$ 21,612	-$ 7,000	-$ 15,000	
4410	Lessor's Net Investment in Finance Lease	$ -	$ -	$ -	$ -	$ -			
4415	Equity in Earnings of Subsidiary Companies	$ -	$ -	$ -	$ -	$ -			
4420	Share of Profit or Loss of Joint Venture	$ -	$ -	$ -	$ -	$ -			
Miscellaneous Service Revenues		-$ 74,073	-$ 64,248	-$ 61,508	-$ 51,647	-$ 49,102	-$ 49,000	-$ 49,000	$ -
Late Payment Charges		-$ 57,076	-$ 55,611	-$ 86,748	-$ 47,920	-$ 29,688	-$ 66,987	-$ 66,987	$ -
Other Operating Revenues		-$ 97,321	-$ 97,771	-$ 75,221	-$ 89,023	-$ 129,386	-$ 111,418	-$ 172,794	$ -
Other Income or Deductions		-$ 100,649	-$ 166,353	-$ 273,109	-$ 185,395	-$ 88,071	-$ 68,900	-$ 76,900	$ -
Total		-$ 329,118	-$ 383,983	-$ 496,586	-$ 373,986	-$ 296,247	-$ 296,304	-$ 365,681	$ -

Description	Account(s)
Specific Service Charges:	4235
Late Payment Charges:	4225
Other Distribution Revenues:	4082, 4084, 4086, 4090, 4205, 4210, 4215, 4220, 4230, 4240, 4245
Other Income and Expenses:	4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4357, 4360, 4362, 4365, 4370, 4375, 4380, 4385, 4390, 4395, 4398, 4405, 4410, 4415, 4420

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

Account Breakdown Details

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

Example: Account 4405 - Interest and Dividend Income

	2016 Actual²	2017 Actual²	2018 Actual²	2019 Actual²	2020 Actual	Bridge Year	Test Year	CGAAP
	2016	2017	2018	2019	2020	2021	2022	Enter Transition Year
Reporting Basis								
Short-term Investment Interest								
Bank Deposit Interest								
Miscellaneous Interest Revenue								
etc.[1]								
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Notes:

1. List and specify any other interest revenue.
2. For applicants rebasing under IFRS for the first time, in the transition year (2014) to IFRS, the applicant is to present information in both MIFRS and CGAAP. In column N, present CGAAP transition year information.

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

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Appendix 2-I
Load Forecast CDM Adjustment Work Form

Appendix 2-I was initially developed to help determine what would be the amount of CDM savings needed in each year to cumulatively achieve the ~~four year~~ 2011-2014 CDM target. This determined the amount of kWh (and with translation, kW of demand) savings that were converted into dollar balances for the LRAMVA, and also to determine the related adjustment to the load forecast to account for OPA-reported savings. Beginning in the 2015 year, it was adjusted because the persistence of 2011-2014 CDM programs will be an adjustment to the load forecast in addition to the estimated savings for the first year (2015) for the new 2015-2020 CDM plan. This appendix has been updated for 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, only CDM projects that are subject to a contractual agreement entered into between the distributor and a customer by April 30, 2019 under a former CFF program should be included in the proposed CDM manual adjustment to the load forecast. Distributors should provide relevant documentation to support the CDM manual adjustment~~s for 2019 and 2020 CDM projects~~, if any, including the corresponding CFF program, project timelines and projected savings.

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

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

For 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 CFF.

Former CFF 6 Year (2015-2020) kWh Target*								
	2015	**2016**	**2017**	**2018**	**2019**	**2020**	**2021****	**Total for 2022****
			%					
2015 CDM Programs						#DIV/0!		
2016 CDM Programs						#DIV/0!		
2017 CDM Programs						#DIV/0!		
2018 CDM Programs						#DIV/0!		
2019 CDM Programs						#DIV/0!		
2020 CDM Programs						#DIV/0!		
Total in Year						**#DIV/0!**		
			kWh					
2015 CDM Programs								
2016 CDM Programs								
2017 CDM Programs								
2018 CDM Programs								
2019 CDM Programs								
2020 CDM Programs								
2021 CDM Programs (if applicable)***								
Total in Year	0.00	0.00	0.00	0.00	0.00	**0.00**	**0.00**	**0.00**

*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 in support of all estimated CDM savings.

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

Determination of 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 "gross" basis. Sheet 2-I defaults to the adjustment being done on a "net" basis consistent with OEB policy and practice.

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

Net-to-Gross Conversion

Is CDM adjustment being done on a "net" or "gross" basis? **net**

Persistence of Historical CDM programs	"Gross" kWh	"Net" kWh	Difference kWh	"Net-to-Gross" Conversion Factor ('g')
2006-2010 CDM programs			**0**	
2011 CDM program			**0**	
2012 CDM program			**0**	
2013 CDM program			**0**	
2014 CDM program			**0**	
2015 CDM program			**0**	
2016 CDM program			**0**	
2017 CDM program			**0**	
2018 CDM program*			**0**	
2019 CDM program (if applicable)*			**0**	
2006 to 2019 OPA CDM programs: Persistence to 2022.	0	0	0	0.00%

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

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

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

Weight Factor for Inclusion in CDM Adjustment to 2022 Load Forecast

	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*	*Full year impact of 2017 CDM is assumed to be reflected in the base forecast, as the full year persistence of 2017 CDM programs is in the 2018 historical actual data. No further impact is necessary for the manual adjustment to the*	*Default is 0. Full year impact of 2018 CDM is assumed to be reflected in the base forecast.*	*Default is 0. Full year impact of 2019 CDM is assumed to be reflected in the base forecast. Adjust based on distributor's circumstance*	*Default is 0.5. Adjust based on distributor's circumstance*	*Default is 1. Adjust based on distributor's circumstance*	

* For 2018 CDM programs distributors should rely on the results made available by the IESO in the Participant and Cost monthly reports
** For 2019 and 2020 CDM program activity, the distributor should include only those projected CDM savings from projects that it has contractual obligations with a customer under the former CFF.
*** This may include the persistence of any remaining CDM projects that the distributor is contractually obligated to complete under the former CFF, as applicable. If this includes CDM activity that is beyond the CFF framework or other programs, please file project-level supporting documentation in accordance with section 2.3.1.3 of Chapter 2 Filing Requirements to support the breakdown of your proposal.

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 (for 2022 Cost of Service)	Customers / Connections		Consumption (kWh) [3]			Demand (kW or kVA)			Revenues	
				Weather-actual	Weather-normalized		Weather-actual	Weather-normalized		Weather-actual	Weather-normalized
Historical	2016	Actual		Actual	Actual [1]		Actual	Actual [1]		Actual	
Historical	2017	Actual		Actual	Actual [1]		Actual	Actual [1]		Actual	
Historical	2018	Actual	OEB-approved (2)	Actual	Actual [1]	OEB-approved (2)	Actual	Actual [1]	OEB-approved (2)	Actual	
Historical	2019	Actual		Actual	Actual [1]		Actual	Actual [1]		Actual	
Historical	2020	Actual		Actual	Actual [1]		Actual	Actual [1]		Actual	
Bridge Year (Forecast)	2021	Forecast			Forecast			Forecast			Forecast
Test Year (Forecast)	2022	Forecast			Forecast			Forecast			Forecast

Notes:

(1) "Weather-normalized actuals" are estimated by replacing the actual weather-related values (typically Heating Degree Days (HDD) and Cooling Degree Days (CDD)) by the "typical" or "weather-normalized" values. These "weather-normalized HDD and CDD values would be the same as used to estimate the Bridge Year and Test Year forecasts.

(2) For 2022 Cost of Service rebasers, the typical situation is that 2018 would have been the most recent cost of service rebasing application. If the most recent rebasing application was for a rate year other than 2018, that year should be used. An applicant must provide historical information back to the greater of: a) at least five (5) historical actual years; or b) to its last cost of service application.

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

(4) Revenues exclude commodity charges.

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

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

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

Distribution System (Total)

	Calendar Year (for 2022 Cost of Service		Consumption (kWh) [3]				
				Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2016*		Actual	190,198,453.00	187,486,875.11	OEB-approved	
Historical	*2017*		Actual	184,181,851.00	191,531,130.28		
Historical	*2018*		Actual	192,794,489.00	190,586,280.81		
Historical	*2019*		Actual	190,916,365.00	188,965,896.92		
Historical	*2020*		Actual	187,587,218.00	189,972,509.87		
Bridge Year	*2021*		Forecast		189,972,509.87		
Test Year	*2022*		Forecast		189,627,160.17		

Variance Analysis	**Year**	**Year-over-year**			**Versus OEB-approved**
	2016				
	2017	-3.2%	2.2%		
	2018	4.7%	-0.5%		
	2019	-1.0%	-0.9%		
	2020	-1.7%	0.5%		
	2021		0.0%		
	2022		-0.2%		
	Geometric Mean	-0.5%	0.2%		

Customer Class Analysis (one for each Customer Class, excluding MicroFIT and Standby)

1 **Customer Class:** Residential

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

	Calendar Year (for 2022 Cost of Service)		Customers			Consumption (kWh) (3)				Consumption (kWh) per Customer			
						Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	*2016*	Actual	9,506	OEB-approved	Actual	76,635,115.00	77,234,598.96	OEB-approved		Actual	8,061.76	8,124.83 OEB-approved	
Historical	*2017*	Actual	9,600		Actual	76,119,517.02	77,485,432.49			Actual	7,929.12	8,071.40	
Historical	*2018*	Actual	9,741		Actual	81,716,499.00	81,181,020.77			Actual	8,389.07	8,334.09	
Historical	*2019*	Actual	9,857		Actual	85,932,903.00	85,784,329.60			Actual	8,717.74	8,702.66	
Historical	*2020*	Actual	9,959		Actual	85,141,857.00	85,767,610.10			Actual	8,549.17	8,612.00	
Bridge Year	*2021*	Forecast	10,074		Forecast		80,502,553.56			Forecast	0.00	7,990.74	
Test Year	*2022*	Forecast	10,191		Forecast		80,356,208.53			Forecast	0.00	7,884.85	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2016			*2016*				*2016*			
	2017	1.0%		*2017*	-0.7%	0.3%		*2017*	-1.6%	-0.7%	
	2018	1.5%		*2018*	7.4%	4.8%		*2018*	5.8%	3.3%	
	2019	1.2%		*2019*	5.2%	5.7%		*2019*	3.9%	4.4%	
	2020	1.0%		*2020*	-0.9%	0.0%		*2020*	-1.9%	-1.0%	
	2021	1.2%		*2021*		-6.1%		*2021*		-7.2%	
	2022	1.2%		*2022*		-0.2%		*2022*		-1.3%	
	Geometric Mean	1.4%		Geometric Mean	3.6%	0.8%		Geometric Mean	2.0%	-0.6%	

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

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

2 **Customer Class:** GS <50 kW

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

	Calendar Year (for 2022 Cost of Service	Customers			Consumption (kWh) (3)				Consumption (kWh) per Customer			
						Actual (Weather actual)	Weather-normalized	Weather-normalized		Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	*2016*	Actual	1,293	OEB-approved	Actual	29,514,061.00	29,744,936.96	OEB-approved	Actual	22,834.86	23,013.49	OEB-approved
Historical	*2017*	Actual	1,282		Actual	28,872,534.00	29,390,632.94		Actual	22,521.48	22,925.61	
Historical	*2018*	Actual	1,287		Actual	30,060,062.00	29,863,082.09		Actual	23,349.13	23,196.13	
Historical	*2019*	Actual	1,286		Actual	30,767,208.00	30,714,013.14		Actual	23,929.39	23,888.01	
Historical	*2020*	Actual	1,277		Actual	26,233,400.00	26,426,203.30		Actual	20,544.33	20,695.32	
Bridge Year	*2021*	Forecast	1,270		Forecast		29,699,107.15		Forecast	0.00	23,376.85	
Test Year	*2022*	Forecast	1,264		Forecast		29,645,117.35		Forecast	0.00	23,453.13	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2016			*2016*				*2016*			
	2017	-0.8%		*2017*	-2.2%	-1.2%		*2017*	-1.4%	-0.4%	
	2018	0.4%		*2018*	4.1%	1.6%		*2018*	3.7%	1.2%	
	2019	-0.1%		*2019*	2.4%	2.8%		*2019*	2.5%	3.0%	
	2020	-0.7%		*2020*	-14.7%	-14.0%		*2020*	-14.1%	-13.4%	
	2021	-0.5%		*2021*		12.4%		*2021*		13.0%	
	2022	-0.5%		*2022*		-0.2%		*2022*		0.3%	
	Geometric Mean	-0.4%		Geometric Mean	-3.9%	-0.1%		Geometric Mean	-3.5%	0.4%	

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

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

3 Customer Class: GS 50kW - 4999 kW

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

	Calendar Year (for 2022 Cost of Service)		Customers		
Historical	*2016*	Actual	150	OEB-approved	
Historical	*2017*	Actual	151		
Historical	*2018*	Actual	149		
Historical	*2019*	Actual	149		
Historical	*2020*	Actual	150		
Bridge Year	*2021*	Forecast	150		
Test Year	*2022*	Forecast	151		

	Consumption (kWh) [3]			
	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	75,048,053.00	75,635,122.04	OEB-approved	
Actual	70,829,349.00	72,100,335.82		
Actual	71,502,339.00	71,033,792.91		
Actual	73,532,152.00	73,405,018.84		
Actual	65,161,090.00	65,639,993.74		
Forecast		71,123,260.38		
Forecast		70,993,965.91		

	Consumption (kWh) per Customer			
	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	501,155.61	505,075.94	OEB-approved	
Actual	468,293.22	476,696.44		
Actual	479,077.65	475,938.31		
Actual	492,402.80	491,551.47		
Actual	435,374.77	438,574.57		
Forecast	0.00	474,155.07		
Forecast	0.00	470,158.71		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2016		
	2017	1.0%	
	2018	-1.3%	
	2019	0.1%	
	2020	0.2%	
	2021	0.2%	
	2022	0.7%	
	Geometric Mean	0.2%	

Year	Year-over-year		Test Year Versus OEB-approved
2016			
2017	-5.6%	-4.7%	
2018	1.0%	-1.5%	
2019	2.8%	3.3%	
2020	-11.4%	-10.6%	
2021		8.4%	
2022		-0.2%	
Geometric Mean	-4.6%	-1.3%	

Year	Year-over-year		Test Year Versus OEB-approved
2016			
2017	-6.6%	-5.6%	
2018	2.3%	-0.2%	
2019	2.8%	3.3%	
2020	-11.6%	-10.8%	
2021		8.1%	
2022		-0.8%	
Geometric Mean	-4.6%	-1.4%	

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

	Demand (kW)			
	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	223174	223174	OEB-approved	
Actual	218669	218669		
Actual	229114	229114		
Actual	230501	230501		
Actual	216593	216593		
Forecast		220207		
Forecast		219807		

	Demand (kW) per Customer			
	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual			OEB-approved	
Actual				
Actual				
Actual				
Actual				
Forecast				
Forecast				

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

Year	Year-over-year		Test Year Versus OEB-approved
2016			
2017	-2.0%	-2.0%	
2018	4.8%	4.8%	
2019	0.6%	0.6%	
2020	-6.0%	-6.0%	
2021		1.7%	
2022		-0.2%	
Geometric Mean	-1.0%	-0.3%	

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

4 Customer Class: Sentinel

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

	Calendar Year (for 2022 Cost of Service)		Customers		
Historical	*2016*	Actual	182	OEB-approved	
Historical	*2017*	Actual	178		
Historical	*2018*	Actual	178		
Historical	*2019*	Actual	175		
Historical	*2020*	Actual	171		
Bridge Year	*2021*	Forecast	169		
Test Year	*2022*	Forecast	166		

	Consumption (kWh) [3]			
	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	217,806.00	217,806.00	OEB-approved	
Actual	203,681.00	203,681.00		
Actual	203,849.00	203,849.00		
Actual	211,785.00	211,785.00		
Actual	199,124.00	199,124.00		
Forecast		198,286.96		
Forecast		194,767.08		

	Consumption (kWh) per Customer			
	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	1,195.09	1,195.09	OEB-approved	
Actual	1,144.28	1,144.28		
Actual	1,145.22	1,145.22		
Actual	1,210.20	1,210.20		
Actual	1,164.47	1,164.47		
Forecast	0.00	1,175.18		
Forecast	0.00	1,169.86		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2016		
	2017	-2.3%	
	2018	0.0%	
	2019	-1.7%	
	2020	-2.3%	
	2021	-1.3%	
	2022	-1.3%	
	Geometric Mean	-1.8%	

Year	Year-over-year		Test Year Versus OEB-approved
2016			
2017	-6.5%	-6.5%	
2018	0.1%	0.1%	
2019	3.9%	3.9%	
2020	-6.0%	-6.0%	
2021		-0.4%	
2022		-1.8%	
Geometric Mean	-2.9%	-2.2%	

Year	Year-over-year		Test Year Versus OEB-approved
2016			
2017	-4.3%	-4.3%	
2018	0.1%	0.1%	
2019	5.7%	5.7%	
2020	-3.8%	-3.8%	
2021		0.9%	
2022		-0.5%	
Geometric Mean	-0.9%	-0.4%	

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

	Demand (kW)			
	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	629.00	629.00	OEB-approved	
Actual	546.00	546.00		
Actual	529.00	529.00		
Actual	517.00	517.00		
Actual	516.00	516.00		
Forecast		503.83		
Forecast		494.89		

	Demand (kW) per Customer			
	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual			OEB-approved	
Actual				
Actual				
Actual				
Actual				
Forecast				
Forecast				

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

Year	Year-over-year		Test Year Versus OEB-approved
2016			
2017	-13.2%	-13.2%	
2018	-3.1%	-3.1%	
2019	-2.3%	-2.3%	
2020	-0.2%	-0.2%	
2021		-2.4%	
2022		-1.8%	
Geometric Mean	-6.4%	-4.7%	

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

5 Customer Class: Street Lighting

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

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

Consumption (kWh) [3]	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	1,307,703.00	1,307,703.00	OEB-approved	
Actual	1,297,582.00	1,297,582.00		
Actual	1,110,658.00	1,110,658.00		
Actual	1,053,969.00	1,053,969.00		
Actual	1,015,667.00	1,015,667.00		
Forecast		1,072,667.13		
Forecast		1,080,788.97		

Consumption (kWh) per Customer	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual			OEB-approved	
Actual				
Actual				
Actual				
Actual				
Forecast				
Forecast				

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

Year	Year-over-year		Test Year Versus OEB-approved
2016			
2017	-0.8%	-0.8%	
2018	-14.4%	-14.4%	
2019	-5.1%	-5.1%	
2020	-3.6%	-3.6%	
2021		5.6%	
2022		0.8%	
Geometric Mean	-8.1%	-3.7%	

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

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

Demand (kW)	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual	3918	3918	OEB-approved	
Actual	3609	3609		
Actual	3152	3152		
Actual	2923	2923		
Actual	2832	2832		
Forecast		3004		
Forecast		3027		

Demand (kW) per Customer	Actual (Weather actual)	Weather-normalized		Weather-normalized
Actual			OEB-approved	
Actual				
Actual				
Actual				
Actual				
Forecast				
Forecast				

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

Year	Year-over-year		Test Year Versus OEB-approved
2016			
2017	-7.9%	-7.9%	
2018	-12.7%	-12.7%	
2019	-7.3%	-7.3%	
2020	-3.1%	-3.1%	
2021		6.1%	
2022		0.8%	
Geometric Mean	-10.3%	-5.0%	

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

6 **Customer Class:** USL

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

	Calendar Year (for 2022 Cost of Service	Customers				Consumption (kWh) [3]					Consumption (kWh) per Customer			
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	*2016*	Actual		OEB-approved		Actual	594,265.00	594,265.00	OEB-approved		Actual		OEB-approved	
Historical	*2017*	Actual				Actual	606,897.73	606,897.73			Actual			
Historical	*2018*	Actual				Actual	605,298.17	605,298.17			Actual			
Historical	*2019*	Actual				Actual	613,238.00	613,238.00			Actual			
Historical	*2020*	Actual				Actual	602,100.00	602,100.00			Actual			
Bridge Year	*2021*	Forecast				Forecast		606,878.72			Forecast			
Test Year	*2022*	Forecast				Forecast		606,878.72			Forecast			

Variance Analysis	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2016				*2016*				*2016*			
	2017				*2017*	2.1%	2.1%		*2017*			
	2018				*2018*	-0.3%	-0.3%		*2018*			
	2019				*2019*	1.3%	1.3%		*2019*			
	2020				*2020*	-1.8%	-1.8%		*2020*			
	2021				*2021*		0.8%		*2021*			
	2022				*2022*		0.0%		*2022*			
	Geometric Mean				Geometric Mean	0.4%	0.4%		Geometric Mean			

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

10 **Customer Class:**

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

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

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

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

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

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

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Appendix 2-JA

Summary of Recoverable OM&A Expenses

	2016 Last Rebasing Year OEB Approved	2016 Last Rebasing Year Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	2022 Test Year
Reporting Basis								
Operations	$ 529,246	$ 630,729	$ 565,513	$ 484,252	$ 513,327	$ 785,741	$ 815,322	$ 901,091
Maintenance	$ 673,343	$ 613,081	$ 692,292	$ 500,384	$ 645,567	$ 501,236	$ 562,975	$ 576,747
SubTotal	**$ 1,202,589**	**$ 1,243,810**	**$ 1,257,805**	**$ 984,636**	**$ 1,158,895**	**$ 1,286,976**	**$ 1,378,298**	**$ 1,477,837**
%Change (year over year)		3.4%	1.1%	-21.7%	17.7%	11.1%	7.1%	7.2%
%Change (Test Year vs Last Rebasing Year - Actual)								18.8%
Billing and Collecting	$ 733,000	$ 747,071	$ 804,067	$ 668,041	$ 748,224	$ 837,380	$ 951,322	$ 962,860
Community Relations	$ 67,000	$ 55,984	$ 79,472	$ 71,627	$ 64,257	$ 30,338	$ 41,362	$ 42,318
Administrative and General	$ 1,062,375	$ 886,993	$ 1,121,791	$ 1,077,175	$ 1,235,810	$ 1,203,797	$ 1,158,155	$ 1,225,378
SubTotal	**$ 1,862,375**	**$ 1,690,048**	**$ 2,005,331**	**$ 1,816,842**	**$ 2,048,291**	**$ 2,071,515**	**$ 2,150,839**	**$ 2,230,557**
%Change (year over year)		-9.3%	18.7%	-9.4%	12.7%	1.1%	3.8%	3.7%
%Change (Test Year vs Last Rebasing Year - Actual)								32.0%
Total	**$ 3,064,964**	**$ 2,933,858**	**$ 3,263,136**	**$ 2,801,478**	**$ 3,207,186**	**$ 3,358,491**	**$ 3,529,137**	**$ 3,708,394**
%Change (year over year)		-4.3%	11.2%	-14.1%	14.5%	4.7%	5.1%	5.1%

	2016 Last Rebasing Year OEB Approved	2016 Last Rebasing Year Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	2022 Test Year
Operations[4]	$ 529,246	$ 630,729	$ 565,513	$ 484,252	$ 513,327	$ 785,741	$ 815,322	$ 901,091
Maintenance[5]	$ 673,343	$ 613,081	$ 692,292	$ 500,384	$ 645,567	$ 501,236	$ 562,975	$ 576,747
Billing and Collecting[6]	$ 733,000	$ 747,071	$ 804,067	$ 668,041	$ 748,224	$ 837,380	$ 951,322	$ 962,860
Community Relations[7]	$ 67,000	$ 55,984	$ 79,472	$ 71,627	$ 64,257	$ 30,338	$ 41,362	$ 42,318
Administrative and General[8]	$ 1,062,375	$ 886,993	$ 1,121,791	$ 1,077,175	$ 1,235,810	$ 1,203,797	$ 1,158,155	$ 1,225,378
Total	**$ 3,064,964**	**$ 2,933,858**	**$ 3,263,136**	**$ 2,801,478**	**$ 3,207,186**	**$ 3,358,491**	**$ 3,529,137**	**$ 3,708,394**
%Change (year over year)		-4.3%		-14.1%	14.5%	4.7%	5.1%	5.1%

	Last Rebasing Year 2016 OEB Approved	Last Rebasing Year 2016 Actuals	Variance 2016 OEB Approved - 2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	Variance 2021 Bridge vs. 2020 Actuals	2022 Test Year	Variance 2022 Test vs. 2021 Bridge
Operations	**$ 529,246**	**$ 630,729**	**-$ 101,483**	**$ 565,513**	**$ 484,252**	**$ 513,327**	**$ 785,741**	**$ 815,322**	**$ 29,582**	**$ 901,091**	**$ 85,768**
Maintenance	**$ 673,343**	**$ 613,081**	**$ 60,262**	**$ 692,292**	**$ 500,384**	**$ 645,567**	**$ 501,236**	**$ 562,975**	**$ 61,740**	**$ 576,747**	**$ 13,771**
Billing and Collecting	**$ 733,000**	**$ 747,071**	**-$ 14,071**	**$ 804,067**	**$ 668,041**	**$ 748,224**	**$ 837,380**	**$ 951,322**	**$ 113,943**	**$ 962,860**	**$ 11,538**
Community Relations	**$ 67,000**	**$ 55,984**	**$ 11,016**	**$ 79,472**	**$ 71,627**	**$ 64,257**	**$ 30,338**	**$ 41,362**	**$ 11,024**	**$ 42,318**	**$ 957**
Administrative and General	**$ 1,062,375**	**$ 886,993**	**$ 175,382**	**$ 1,121,791**	**$ 1,077,175**	**$ 1,235,810**	**$ 1,203,797**	**$ 1,158,155**	**-$ 45,642**	**$ 1,225,378**	**$ 67,223**
Total OM&A Expenses	**$ 3,064,964**	**$ 2,933,858**	**$ 131,106**	**$ 2,005,331**	**$ 2,801,478**	**$ 3,207,186**	**$ 3,358,491**	**$ 3,529,137**	**$ 170,646**	**$ 3,708,394**	**$ 179,257**
Adjustments for Total non-recoverable items[3]											
Total Recoverable OM&A Expenses	**$ 3,064,964**	**$ 2,933,858**	**$ 131,106**	**$ 2,005,331**	**$ 2,801,478**	**$ 3,207,186**	**$ 3,358,491**	**$ 3,529,137**	**$ 170,646**	**$ 3,708,394**	**$ 179,257**
Variance from previous year				-$ 928,527	$ 796,147	$ 405,708	$ 151,306	$ 170,646		$ 179,257	
Percent change (year over year)				0%	40%	14%	5%	5%		5%	
Percent Change: Test year vs. Most Current Actual										10.42%	
Simple average of % variance for all years										13.81%	
Compound Annual Growth Rate for all years											4.0%
Compound Growth Rate (2020 vs. 2016 Actuals)										3.4%	

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

OM&A	Last Rebasing Year (2016 Actuals)	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	2022 Test Year
Reporting Basis							
Opening Balance[2]	$ 2,933,810	$ 2,933,810	$ 3,263,088	$ 2,801,430	$ 3,207,137	$ 3,364,768	$ 3,492,178
5005-Operation Supervision and Engineering		33,065.11	(17,834.14)	(12,277.52)	(12,238.40)	66,575.39	100,596.83
5010-Load Dispatching		7,078.18	434.32	(9,005.39)	100.94	435.26	(2,622.44)
5012-Station Buildings and Fixtures Expense		(36,006.49)	(16,324.48)	(45,485.15)	14,414.34	23,538.88	4,661.78
5016-Distribution Station Equipment - Operation Labour		0.00	22.11	91.66	12,660.92	8,171.70	554.22
5017-Distribution Station Equipment - Operation Supplies and Expenses		9,270.00	0.00	(1,186.68)	59.13	737.55	600.00
5020-Overhead Distribution Lines and Feeders - Operation Labour		0.00	3,295.00	(1,804.75)	34,694.99	(19,433.51)	443.34
5025-Overhead Distribution Lines and Feeders - Operation Supplies and Expenses		4,348.45	(3,752.86)	(1,190.01)	(993.31)	3,500.00	0.00
5030-Overhead Subtransmission Feeders - Operation		0.00	584.97	(584.97)	0.00	18,079.13	478.47
5035-Overhead Distribution Transformers- Operation		0.00	0.00	105.20	6,015.50	2,663.00	232.39
5040-Underground Distribution Lines and Feeders - Operation Labour		0.00	0.00	0.00	6,529.44	(6,529.44)	0.00
5055-Underground Distribution Transformers - Operation		0.00	0.00	49.85	818.30	7,915.55	(227.06)
5065-Meter Expense		(68,512.95)	2,735.05	30,462.73	(61,338.41)	(52,086.45)	806.97
5070-Customer Premises - Operation Labour		(347.56)	(12,964.59)	18,561.14	18,846.01	(84,588.88)	772.42
5075-Customer Premises - Materials and Expenses		(1,291.14)	0.00	484.79	2,313.80	5,981.41	590.00
5085-Miscellaneous Distribution Expense		(12,819.72)	(37,456.31)	49,754.27	207,765.76	16,741.46	(22,420.63)
5095-Overhead Distribution Lines and Feeders - Rental Paid		0.00	0.00	0.00	37,264.31	558.96	567.35
5096-Other Rent		0.00	0.00	1,100.00	5,500.00	300.00	0.00
5105-Maintenance Supervision and Engineering		688.77	200.00	199.62	46,118.13	15,683.62	1,704.88
5110-Maintenance of Buildings and Fixtures - Distribution Stations		39,419.73	(41,891.00)	(17,605.41)	6,797.02	51,764.35	1,617.02
5114-Maintenance of Distribution Station Equipment		(22,040.70)	41,333.40	(35,301.90)	(71,339.52)	43,249.13	2,026.70
5120-Maintenance of Poles, Towers and Fixtures		(6,849.06)	(20,697.02)	(1,733.66)	1,406.25	10,946.61	443.34
5125-Maintenance of Overhead Conductors and Devices		(4,070.33)	(246,073.74)	198,579.77	(62,080.13)	(29,033.06)	1,084.01
5130-Maintenance of Overhead Services		31,807.60	10,383.48	(7,451.38)	(24,677.65)	(3,709.35)	1,189.39
5135-Overhead Distribution Lines and Feeders - Right of Way		49,458.21	23,107.77	49,145.49	(116,757.88)	51,909.02	3,769.69
5145-Maintenance of Underground Conduit		0.00	0.00	0.00	1,367.94	7,504.42	203.00
5150-Maintenance of Underground Conductors and Devices		(6,601.06)	(3,656.53)	2,454.77	(264.43)	786.16	283.15
5155-Maintenance of Underground Services		(436.63)	5,017.59	3,579.05	(11,856.66)	6,113.77	443.34
5160-Maintenance of Line Transformers		(2,164.74)	38,539.56	(46,300.93)	82,320.18	(101,957.94)	584.81
5175-Maintenance of Meters		0.00	1,827.60	(381.74)	4,635.30	8,482.99	422.13
5305-Supervision		0.00	0.00	0.00	0.00	59,554.17	1,574.42
5310-Meter Reading Expense		7,848.86	6,148.47	1,377.03	2,254.60	3,019.63	3,143.84
5315-Customer Billing		31,272.06	(12,146.96)	14,029.33	147,868.06	20,803.43	2,170.82
5320-Collecting		(35,109.49)	9,196.04	5,122.67	(17,443.07)	(18,999.56)	3,148.78
5325-Collecting- Cash Over and Short		0.00	0.00	(10.10)	(1,110.98)	1,121.08	0.00
5330-Collection Charges		0.00	0.00	(10,775.00)	4,595.00	6,180.00	0.00
5335-Bad Debt Expense		52,984.41	(139,223.51)	70,766.19	(47,291.75)	42,140.87	1,500.00
5340-Miscellaneous Customer Accounts Expenses		0.00	0.00	(326.79)	283.88	122.91	0.00
5405-Supervision		0.00	0.00	0.00	430.70	(430.70)	0.00
5410-Community Relations - Sundry		12,223.67	2,082.84	(3,961.47)	6,342.93	(21,700.98)	327.11
5420-Community Safety Program		11,264.81	(9,928.60)	(3,408.24)	(34,367.75)	26,940.40	629.77
5515-Advertising Expense		249.50	10.00	(259.50)	0.00	0.00	0.00
5605-Executive Salaries and Expenses		2,362.27	1,479.84	1,229.42	(8,439.10)	4,966.34	1,117.59
5610-Management Salaries and Expenses		(16,451.95)	73,017.22	40,689.71	54,178.23	76,596.44	203.76
5615-General Administrative Salaries and Expenses		155,891.53	(129,793.14)	(3,248.54)	(159,820.99)	(54,037.80)	842.26
5620-Office Supplies and Expenses		8,197.92	(10,810.74)	9,425.90	(7,130.21)	2,499.46	0.00
5630-Outside Services Employed		32,726.13	(229.70)	(51,088.20)	(3,037.27)	15,048.79	60.00
5635-Property Insurance		13,865.90	(1,427.89)	(2,782.49)	3,084.22	10.26	250.00
5645-Employee Pensions and Benefits		0.00	29,564.83	(6,801.23)	144,021.90	3,335.71	3,402.42
5655-Regulatory Expenses		10,436.94	1,248.07	42,727.32	(13,404.09)	(42,098.05)	65,332.36
5665-Miscellaneous General Expenses		11,884.36	(1,109.17)	2,333.01	(1,799.59)	141.39	2,500.00
5670-Rent		1,800.00	0.00	0.00	(669.24)	(2,330.76)	0.00
5675-Maintenance of General Plant		13,715.58	(6,842.87)	126,782.63	(39,723.87)	(63,357.69)	4,630.26
5680-Electrical Safety Authority Fees		(1,480.07)	275.97	(371.97)	1,207.48	(612.00)	300.00
6205-Donations		1,600.00	1.00	(5,201.00)	0.00	0.00	0.00
6205-Sub-account LEAP Funding		0.00	0.00	5,199.96	(479.96)	14,196.00	(11,416.00)
Closing Balance[2]	$ 2,933,810	$ 3,263,088	$ 2,801,430	$ 3,207,137	$ 3,364,768	$ 3,492,178	$ 3,670,700

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 (2016 OEB-Approved)	Last Rebasing Year (2016 Actuals)	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 (2016 OEB-
Reporting Basis										
Program Name #1										
									0	0
									0	0
									0	0
									0	0
									0	0
Sub-Total	0	0	0	0	0	0	0	0	0	0
Program Name #2										
									0	0
									0	0
									0	0
									0	0
									0	0
Sub-Total	0	0	0	0	0	0	0	0	0	0
Program Name #3										
									0	0
									0	0
									0	0
									0	0
									0	0
Sub-Total	0	0	0	0	0	0	0	0	0	0
Program Name #4										
									0	0
									0	0
									0	0
									0	0
									0	0
Sub-Total	0	0	0	0	0	0	0	0	0	0
Program Name #5										
									0	0
									0	0
									0	0
									0	0
									0	0
Sub-Total	0	0	0	0	0	0	0	0	0	0
Miscellaneous									0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Notes:

1 Please provide a breakdown of the major components of each OM&A Program undertaken in each year. Please ensure that all programs below the materiality threshold are included in the miscellaneous line. Add more Programs as required.

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

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10	**Employee Costs**								
11									
12		**Last Rebasing Year (2016 OEB Approved)**	**Last Rebasing Year (2016 Actuals)**	**2017 Actuals**	**2018 Actuals**	**2019 Actuals**	**2020 Actuals**	**2021 Bridge Year**	**2022 Test Year**
13	**Number of Employees (FTEs including Part-Time)[1]**								
14	Management (including executive)	6	5	6	6	5	6	6	6
15	Non-Management (union and non-union)	22	21	20	20	21	20	20	20
16	Total	28	26	26	26	26	26	26	26
17	**Total Salary and Wages including ovetime and incentive pay**								
18	Management (including executive)	$ 564,694	$ 568,280	$ 511,047	$ 599,304	$ 537,136	$ 529,565	$ 619,198	$ 623,959
19	Non-Management (union and non-union)	$ 1,489,691	$ 1,222,519	$ 1,343,179	$ 1,409,748	$ 1,507,262	$ 1,497,540	$ 1,455,182	$ 1,492,299
20	Total	$ 2,054,385	$ 1,790,799	$ 1,854,226	$ 2,009,052	$ 2,044,398	$ 2,027,105	$ 2,074,380	$ 2,116,258
21	**Total Benefits (Current + Accrued)**								
22	Management (including executive)	$ 106,382	$ 136,349	$ 134,518	$ 166,733	$ 147,629	$ 145,000	$ 170,279	$ 171,589
23	Non-Management (union and non-union)	$ 276,547	$ 312,882	$ 341,589	$ 374,293	$ 390,716	$ 412,751	$ 400,175	$ 410,382
24	Total	$ 382,928	$ 449,231	$ 476,107	$ 541,026	$ 538,345	$ 557,751	$ 570,454	$ 581,971
25	**Total Compensation (Salary, Wages, & Benefits)**								
26	Management (including executive)	$ 671,076	$ 704,628	$ 645,565	$ 766,037	$ 684,765	$ 674,564	$ 789,477	$ 795,548
27	Non-Management (union and non-union)	$ 1,766,238	$ 1,535,401	$ 1,684,768	$ 1,784,041	$ 1,897,978	$ 1,910,292	$ 1,855,357	$ 1,902,681
28	Total	$ 2,437,313	$ 2,240,030	$ 2,330,333	$ 2,550,077	$ 2,582,743	$ 2,584,856	$ 2,644,834	$ 2,698,229
29									
30	***Note:***								
31	1. If an applicant wishes to use headcount, it must also file the same schedule on an FTE basis.								

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Appendix 2-L
Recoverable OM&A Cost per Customer and per FTE [1]

	Last Rebasing Year 2016 - OEB Approved	Last Rebasing Year 2016 - Actual	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	2022 Test Year
Reporting Basis								
OM&A Costs								
O&M	$ 1,202,589	$ 1,243,810	$ 1,257,805	$ 984,636	$ 1,158,895	$ 1,286,976	$ 1,378,298	$ 1,477,837
Admin Expenses[6]	$ 1,862,375	$ 1,690,048	$ 2,005,331	$ 1,816,842	$ 2,048,291	$ 2,071,515	$ 2,150,839	$ 2,230,557
Total Recoverable OM&A from Appendix 2-JB [5]	$ 3,064,964	$ 2,933,858	$ 3,263,136	$ 2,801,478	$ 3,207,186	$ 3,358,491	$ 3,529,137	$ 3,708,394
Number of Customers [2,4]	10,923	10,979	11,064	11,209	11,323	11,417	11,526	11,637
Number of FTEs [3,4]	29	26	26	26	26	26	26	26
Customers/FTEs	377	422	426	431	436	439	443	448
OM&A cost per customer								
O&M per customer	$110	$113	$114	$88	$102	$113	$120	$127
Admin per customer	$171	$154	$181	$162	$181	$181	$187	$192
Total OM&A per customer	$281	$267	$295	$250	$283	$294	$306	$319
OM&A cost per FTE								
O&M per FTE	$41,469	$47,839	$48,377	$37,871	$44,573	$49,499	$53,011	$56,840
Admin per FTE	$64,220	$65,002	$77,128	$69,879	$78,780	$79,674	$82,725	$85,791
Total OM&A per FTE	$105,688	$112,841	$125,505	$107,749	$123,353	$129,173	$135,736	$142,631

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.
6. Includes lines 19, 20, & 21 of Appendix 2-JA

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TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

Appendix 2-M
Regulatory Cost Schedule

	Regulatory Cost Category	USoA Account	USoA Account Balance	Last Rebasing Year (2016 OEB Approved)	Last Rebasing Year (2016 Actual)	Most Current Actuals Year 2020	2021 Bridge Year	Annual % Change	2022 Test Year	Annual % Change
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)=[(G)-(F)]/(F)	(I)	(J) = [(I)-(G)]/(G)
	Regulatory Costs (Ongoing)									
1	OEB Annual Assessment	5,655.00			$44,654	$47,025	$34,061	-27.57%	46,000	35.05%
2	OEB Section 30 Costs (OEB-initiated)									
3	Expert Witness costs for regulatory matters									
4	Legal costs for regulatory matters									
5	Consultants' costs for regulatory matters									
6	Operating expenses associated with staff resources allocated to regulatory matters									
7	Operating expenses associated with other resources allocated to regulatory matters [1]									
8	Other regulatory agency fees or assessments									
9	Any other costs for regulatory matters (please define)									
10	Intervenor costs					2,640		-100.00%		
11	OEB and Intervenor Cost Awards for non-ORPC ma	5,655.00			959	2,494	2,537	1.73%	2,500	-1.46%
12	Safety and Satisfaction Surveys	5,655.00			14,130	5,642	9,572	69.67%	10,000	4.47%
13	Amortization of 2016 COS	5,655.00			30,377	52,074	21,698	-58.33%		-100.00%
14	External Auditor Fees	5,655.00			28,200	49,953	49,862	-0.18%	49,862	0.00%
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
	Regulatory Costs (One-Time)									
1	Expert Witness costs									
2	Legal costs	1,460.00		113,302					30,000	
3	Consultants' costs	1,460.00		77,434					30,000	
4	Incremental operating expenses associated with staff resources allocated to this application.									
5	Incremental operating expenses associated with other resources allocated to this application. [1]									
6	Intervenor costs	1,460.00		69,636					75,000	
7	OEB Section 30 Costs (application-related)									
8	DSP	1,460.00							60,000	
9	Asset Condition Assessment	1,460.00							24,000	
10	ACA/DSP	1,460.00							120,000	
11	Survey	1,460.00							16,000	
12	Accounting Assistance	1,460.00							15,500	
13										
14										
15	Production & Submission	1,460.00							1,000	
16	Public Notice	1,460.00							2,000	
17										
18										
19										
20	Actuary Fees	5,655.00			500					
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
1	Sub-total - Ongoing Costs [2]		$ -	$ -	$ 118,319	$ 159,828	$ 117,730	-26.34%	$ 108,362	-7.96%
2	Sub-total - One-time Costs [3]		$ -	$ 260,372	$ 500	$ -	$ -		$ 373,500	
3	Total		$ -	$ 260,372	$ 118,819	$ 159,828	$ 117,730	-26.34%	$ 183,062	55.49%

Application-Related One-Time Costs	Total
Total One-Time Costs Related to Application to be Amortized over IRM Period	$ 373,500
1/5 of Total One-Time Costs	$ 74,700

Notes:

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

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

Year: 2016

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Administration	Burdened Cost	54,758.55	54,758.55
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Electrical Contracting	Burdened Cost + 15%	210,451.50	184,120.27
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Street and Traffic Light Contracting	Burdened Cost + 15%	63,902.77	55,373.75
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Water Heater Maintenance	Burdened Cost + 15%	28,559.45	24,834.25
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Fibre Maintenance	Burdened Cost + 15%	54,811.69	47,662.27
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Solar Maintenance	Burdened Cost + 15%	16,067.75	13,971.93
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Sentinel Light Maintenance	Burdened Cost + 15%	3,214.72	2,795.10

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	$
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Administration	Burdened Cost		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Electrical Contracting	Burdened Cost + 15%		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Street and Traffic Light Contracting	Burdened Cost + 15%		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Water Heater Maintenance	Burdened Cost + 15%		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Fibre Maintenance	Burdened Cost + 15%		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Solar Maintenance	Burdened Cost + 15%		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Sentinel Light Maintenance	Burdened Cost + 15%		

Year: 2017

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Administration	Burdened Cost	50,932.86	50,932.86
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Electrical Contracting	Burdened Cost + 15%	238,168.37	192,816.94
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Street and Traffic Light Contracting	Burdened Cost + 15%	71,778.26	62,220.11
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Water Heater Maintenance	Burdened Cost + 15%	4,446.70	3,866.65
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Fibre Maintenance	Burdened Cost + 15%	9,752.80	8,480.65
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Solar Maintenance	Burdened Cost + 15%	53,210.35	46,260.82
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Sentinel Light Maintenance	Burdened Cost + 15%	1,895.95	1,648.63

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	$
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Administration	Burdened Cost		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Electrical Contracting	Burdened Cost + 15%		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Street and Traffic Light Contracting	Burdened Cost + 15%		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Water Heater Maintenance	Burdened Cost + 15%		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Fibre Maintenance	Burdened Cost + 15%		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Solar Maintenance	Burdened Cost + 15%		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Sentinel Light Maintenance	Burdened Cost + 15%		

Year: 2018

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Administration	Burdened Cost	55,140.20	55,140.20
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Electrical Contracting	Burdened Cost + 15%	407,678.59	336,648.22
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Street and Traffic Light Contracting	Burdened Cost + 15%	64,569.20	54,754.36
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Water Heater Maintenance	Burdened Cost + 15%	1,939.17	1,686.21
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Fibre Maintenance	Burdened Cost + 15%	11,659.95	9,736.29
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Solar Maintenance	Burdened Cost + 15%	220.61	191.83
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Sentinel Light Maintenance	Burdened Cost + 15%	3,593.58	3,124.83

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	$
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Administration	Burdened Cost		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Electrical Contracting	Burdened Cost + 15%		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Street and Traffic Light Contracting	Burdened Cost + 15%		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Water Heater Maintenance	Burdened Cost + 15%		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Fibre Maintenance	Burdened Cost + 15%		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Solar Maintenance	Burdened Cost + 15%		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Sentinel Light Maintenance	Burdened Cost + 15%		

Year: 2019

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Administration	Burdened Cost	60,589.96	60,589.96
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Electrical Contracting	Burdened Cost + 15%	246,370.31	208,265.64
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Street and Traffic Light Contracting	Burdened Cost + 15%	357,228.07	338,946.39
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Water Heater Maintenance	Burdened Cost + 15%	2,194.52	1,908.26
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Fibre Maintenance	Burdened Cost + 15%	4,759.21	4,142.42
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Solar Maintenance	Burdened Cost + 15%	494.74	430.20
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Sentinel Light Maintenance	Burdened Cost + 15%	2,589.58	2,250.17

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	$
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Administration	Burdened Cost		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Electrical Contracting	Burdened Cost + 15%		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Street and Traffic Light Contracting	Burdened Cost + 15%		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Water Heater Maintenance	Burdened Cost + 15%		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Fibre Maintenance	Burdened Cost + 15%		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Solar Maintenance	Burdened Cost + 15%		
Ottawa River Power Corporation	Ottawa River Energy Solutions Inc.	Sentinel Light Maintenance	Burdened Cost + 15%		

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Appendix 2-OA
Capital Structure and Cost of Capital

This table must be completed for the last OEB-approved year and the test year.

Test Year:

Line No.	Particulars	Capitalization Ratio			Cost Rate	Return
		(%)		($)	(%)	($)
	Debt					
1	Long-term Debt	56.00%		$7,438,142	2.73%	$203,061
2	Short-term Debt	4.00%	(1)	$531,296	1.75%	$9,298
3	**Total Debt**	60.0%		$7,969,438	2.66%	$212,359
	Equity					
4	Common Equity	40.00%		$5,312,959	8.34%	$443,101
5	Preferred Shares			$ -		$ -
6	**Total Equity**	40.0%		$5,312,959	8.34%	$443,101
7	**Total**	100.0%		$13,282,397	4.93%	$655,460

Notes

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

Last OEB-approved year: 2016

Line No.	Particulars	Capitalization Ratio			Cost Rate	Return
		(%)		($)	(%)	($)
	Debt					
1	Long-term Debt	56.00%		$6,609,280	4.54%	$300,061
2	Short-term Debt	4.00%	(1)	$472,091	1.65%	$7,790
3	**Total Debt**	60.0%		$7,081,371	4.35%	$307,851
	Equity					
4	Common Equity	40.00%		$4,720,914	9.19%	$433,852
5	Preferred Shares			$ -		$ -
6	**Total Equity**	40.0%		$4,720,914	9.19%	$433,852
7	**Total**	100.0%		$11,802,285	6.28%	$741,703

Notes

(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 2022

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) (Note 2)	Interest ($) (Note 1)	Additional Comments, if any
1	Promissory Note	City of Pembroke	Affiliated	Variable Rate			$4,364,000.00	2.78%	$121,319.20	
2	Promissory Note	Mississippi Mills	Affiliated	Variable Rate			$902,490.00	2.78%	$25,089.22	
3	Promissory Note	Whitewater Region	Affiliated	Variable Rate			$147,000.00	2.78%	$4,086.60	
4	Promissory Note	Killaloe, Hagarty	Affiliated	Variable Rate			$172,348.00	2.78%	$4,791.27	
5	Capital Financing Loa	Infrastructure Onta	Third-Party	Fixed Rate	30-Jun-20	30	$1,683,654.66	2.56%	$43,101.56	
6									$0.00	
7									$0.00	
8									$0.00	
9									$0.00	
10									$0.00	
11									$0.00	
12									$0.00	
Total							$7,269,492.66	0.027290468	$198,387.86	

Year 2021

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) (Note 2)	Interest ($) (Note 1)	Additional Comments, if any
1	Promissory Note	City of Pembroke	Affiliated	Fixed Rate			$4,364,000.00	5.37%	$234,425.32	
2	Promissory Note	Mississippi Mills	Affiliated	Fixed Rate			$902,490.00	5.37%	$48,479.95	
3	Promissory Note	Whitewater Region	Affiliated	Fixed Rate			$147,000.00	5.37%	$7,896.54	
4	Promissory Note	Killaloe, Hagarty	Affiliated	Fixed Rate			$172,348.00	5.37%	$9,258.19	
5	Capital Financing Loa	Infrastructure Onta	Third-Party	Fixed Rate	30-Jun-20	30	$1,725,318.43	2.56%	$44,168.15	
6									$0.00	
7									$0.00	
8									$0.00	
9									$0.00	
10									$0.00	
11									$0.00	
12									$0.00	
Total							$7,311,156.43	0.047082586	$344,228.15	

Year 2020

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) (Note 2)	Interest ($) (Note 1)	Additional Comments, if any
1	Promissory Note	City of Pembroke	Affiliated	Fixed Rate			$4,364,000.00	5.37%	$234,425.32	
2	Promissory Note	Mississippi Mills	Affiliated	Fixed Rate			$902,490.00	5.37%	$48,479.95	
3	Promissory Note	Whitewater Region	Affiliated	Fixed Rate			$147,000.00	5.37%	$7,896.54	
4	Promissory Note	Killaloe, Hagarty	Affiliated	Fixed Rate			$172,348.00	5.37%	$9,258.19	
5	Capital Financing Loa	Infrastructure Onta	Third-Party	Fixed Rate	30-Jun-20	30	$1,765,930.24	2.56%	$45,207.81	
6									$0.00	
7									$0.00	
8									$0.00	
9									$0.00	
10									$0.00	
11									$0.00	
12									$0.00	
Total							$7,351,768.24	0.046963914	$345,267.81	

Year 2019

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) (Note 2)	Interest ($) (Note 1)	Additional Comments, if any
1	Promissory Note	City of Pembroke	Affiliated	Fixed Rate			$4,364,000.00	5.37%	$234,425.32	
2	Promissory Note	Mississippi Mills	Affiliated	Fixed Rate			$902,490.00	5.37%	$48,479.95	
3	Promissory Note	Whitewater Region	Affiliated	Fixed Rate			$147,000.00	5.37%	$7,896.54	
4	Promissory Note	Killaloe, Hagarty	Affiliated	Fixed Rate			$172,348.00	5.37%	$9,258.19	
5									$0.00	
6									$0.00	
7									$0.00	
8									$0.00	
9									$0.00	
10									$0.00	
11									$0.00	
12									$0.00	
Total							$5,585,838.00	0.053717992	$300,060.00	

Year 2018

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) (Note 2)	Interest ($) (Note 1)	Additional Comments, if any
1	Promissory Note	City of Pembroke	Affiliated	Fixed Rate			$4,364,000.00	5.37%	$234,425.32	
2	Promissory Note	Mississippi Mills	Affiliated	Fixed Rate			$902,490.00	5.37%	$48,479.95	
3	Promissory Note	Whitewater Region	Affiliated	Fixed Rate			$147,000.00	5.37%	$7,896.54	
4	Promissory Note	Killaloe, Hagarty	Affiliated	Fixed Rate			$172,348.00	5.37%	$9,258.19	
5									$0.00	
6									$0.00	
7									$0.00	
8									$0.00	
9									$0.00	
10									$0.00	
11									$0.00	
12									$0.00	
Total							$5,585,838.00	0.053717992	$300,060.00	

Year 2017

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) (Note 2)	Interest ($) (Note 1)	Additional Comments, if any
1	Promissory Note	City of Pembroke	Affiliated	Fixed Rate			$4,364,000.00	5.37%	$234,425.32	
2	Promissory Note	Mississippi Mills	Affiliated	Fixed Rate			$902,490.00	5.37%	$48,479.95	
3	Promissory Note	Whitewater Region	Affiliated	Fixed Rate			$147,000.00	5.37%	$7,896.54	
4	Promissory Note	Killaloe, Hagarty	Affiliated	Fixed Rate			$172,348.00	5.37%	$9,258.19	
5									$0.00	
6									$0.00	
7									$0.00	
8									$0.00	
9									$0.00	
10									$0.00	
11									$0.00	
12									$0.00	
Total							$5,585,838.00	0.053717992	$300,060.00	

Year 2016

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) (Note 2)	Interest ($) (Note 1)	Additional Comments, if any
1	Promissory Note	City of Pembroke	Affiliated	Fixed Rate			$4,364,000.00	5.37%	$234,425.32	
2	Promissory Note	Mississippi Mills	Affiliated	Fixed Rate			$902,490.00	5.37%	$48,479.95	
3	Promissory Note	Whitewater Region	Affiliated	Fixed Rate			$147,000.00	5.37%	$7,896.54	
4	Promissory Note	Killaloe, Hagarty	Affiliated	Fixed Rate			$172,348.00	5.37%	$9,258.19	
5									$0.00	
6									$0.00	
7									$0.00	
8									$0.00	
9									$0.00	
10									$0.00	
11									$0.00	
12									$0.00	
Total							$5,585,838.00	0.053717992	$300,060.00	

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

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

Proposed Rate Class for Billing Embedded Distributor(s)

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

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

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

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

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

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Appendix 2-R
Loss Factors

		Historical Years					5-Year Average
		2016	2017	2018	2019	2020	
	Losses Within Distributor's System						
A(1)	"Wholesale" kWh delivered to distributor (higher value)	190,198,454	184,181,851	192,794,491	190,916,363	187,587,218	189,135,675
A(2)	"Wholesale" kWh delivered to distributor (lower value)	188,885,647	185,970,179	191,593,304	190,200,950	186,713,676	188,672,751
B	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)						-
C	Net "Wholesale" kWh delivered to distributor = **A(2) - B**	188,885,647	185,970,179	191,593,304	190,200,950	186,713,676	188,672,751
D	"Retail" kWh delivered by distributor	183,317,003	177,929,561	185,198,705	183,512,928	178,353,238	181,662,287
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)						-
F	Net "Retail" kWh delivered by distributor = **D - E**	183,317,003	177,929,561	185,198,705	183,512,928	178,353,238	181,662,287
G	Loss Factor in Distributor's system = **C / F**	1.0304	1.0452	1.0345	1.0364	1.0469	1.0386
	Losses Upstream of Distributor's System						
H	Supply Facilities Loss Factor	1.0069	0.9903	1.0062	1.0037	1.0047	1.0024
	Total Losses						
I	Total Loss Factor = **G x H**	1.0375	1.0351	1.0409	1.0403	1.0518	1.0410

Notes:

A(1) If directly connected to the IESO-controlled grid, kWh pertains to the virtual meter on the primary or high voltage side of the transformer at the interface with the transmission grid. This corresponds to the "With Losses" kWh value provided by the IESO's MV-WEB. It is the higher of the two values provided by MV-WEB.

If fully embedded within a host distributor, kWh pertains to the virtual meter on the primary or high voltage side of the transformer, at the interface between the host distributor and the transmission grid. For example, if the host distributor is Hydro One Networks Inc., kWh from the Hydro One Networks' invoice corresponding to "Total kWh w Losses" should be reported. This corresponds to the higher of the two kWh values provided in Hydro One Networks' invoice.

If partially embedded, kWh pertains to the sum of the above.

A(2) If directly connected to the IESO-controlled grid, kWh pertains to a metering installation on the secondary or low voltage side of the transformer at the interface with the transmission grid. This corresponds to the "Without Losses" kWh value provided by the IESO's MV-WEB. It is the lower of the two kWh values provided by MV-WEB.

If fully embedded with the host distributor, kWh pertains to a metering installation on the secondary or low voltage side of the transformer at the interface between the embedded distributor and the host distributor. For example, if the host distributor is Hydro One Networks Inc., kWh from the Hydro One Networks' invoice corresponding to "Total kWh" should be reported. This corresponds to the lower of the two kWh values provided in Hydro One Networks' invoice.

If partially embedded, kWh pertains to the sum of the above.

Additionally, kWh pertaining to distributed generation directly connected to the distributor's own distribution network should be included in **A(2)**.

B If a Large Use Customer is metered on the secondary or low voltage side of the transformer, the default loss is 1% (i.e., **B** = 1.01 X **E**). This value should not include supply facility losses. However, the total loss factor on the tariff of rate and charges and applied to customers consumption should include the supply facility loss factor.

D kWh corresponding to D should equal metered or estimated kWh at the customer's delivery point.

E Metered consumption of Large Use customers.

G and I These loss factors pertain to secondary-metered customers with demand less than 5,000 kW.

H Actual Supply Facility Loss Factor as calculated by dividing A(1) by A(2).

Commodity Expense

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Step 1: **Commodity Pricing**

Forecasted Commodity Prices

Table 1: Average RPP Supply Cost Summary*

			non-RPP	RPP
HOEP ($/MWh)	Load-Weighted Price for RPP Consumers		$19.25	$19.25
Global Adjustment ($/MWh)	Impact of the Global Adjustment		$85.18	$85.18
Adjustments ($/MWh)				($0.79)
TOTAL ($/MWh)	Average Supply Cost for RPP Consumers			**$103.64**

Step 2: **Commodity Expense**

(volumes for the test year is loss adjusted)

Commodity

Customer		Revenue	Expense		2022 Test Year					
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				83654165.14	$ 0.01925	$ 0.10364	$8,669,918
GS<50 kW	kWh	4010	4705				30861803.81	$ 0.01925	$ 0.10364	$3,198,517
GS 50 to 4999 kW	kWh	4035	4705	3144375.335		50333546.83	20429757.85	$ 0.01925	$ 0.10364	$3,146,790
Sentinel Lighting	kWh	4010	4705				202760.6521	$ 0.01925	$ 0.10364	$21,014
Street Lighting	kWh	4025	4705				1125146.407	$ 0.01925	$ 0.10364	$116,610
Unmetered Scattered Load	kWh	4025	4705				631786.0669	$ 0.01925	$ 0.10364	$65,478
other	kWh	4025	4705					$ 0.01925	$ 0.10364	$0
other	kWh	4025	4705					$ 0.01925	$ 0.10364	$0
other	kWh	4025	4705					$ 0.01925	$ 0.10364	$0
	kWh	4025	4705					$ 0.01925	$ 0.10364	$0
	kWh	4025	4705					$ 0.01925	$ 0.10364	$0
TOTAL				**3,144,375**		**50,333,547**	**136,905,420**			**$15,218,328**

Class A - non-RPP Global Adjustment

					2022			
Customer		**Revenue**	**Expense**		**kWh Volume**		**Hist. Avg GA/kWh *** **	**Amount**
		4035	4707		3144375		0.08639	$271,643
		4010	4707					$0
		4010	4707					$0
		4010	4707					$0
		4010	4707					$0
				-	3,144,375			**$271,643**

Class B - non-RPP Global Adjustment

					2022					
Customer		**Revenue**	**Expense**							Amount
Class Name	UoM	USA #	USA #			Class B Non-RPP Volume			GA Rate/kWh	
Residential	kWh	4006	4707			0			$ 0.08518	$0
GS<50 kW	kWh	4010	4707			0			$ 0.08518	$0
GS 50 to 4999 kW	kWh	4035	4707			50,333,547			$ 0.08518	$4,287,412
Sentinel Lighting	kWh	4010	4707			0			$ 0.08518	$0
Street Lighting	kWh	4025	4707			0			$ 0.08518	$0
Unmetered Scattered Load	kWh	4025	4707			0			$ 0.08518	$0
other	kWh	4025	4707			0			$ 0.08518	$0
other	kWh	4025	4707			0			$ 0.08518	$0
other	kWh	4025	4707			0			$ 0.08518	$0
	kWh	4025	4707			0			$ 0.08518	$0
	kWh	4025	4707			0			$ 0.08518	$0
Total Volume						**50,333,547**				
TOTAL										**$4,287,412**

*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.

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Cost of Power Calculation

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

		2022 Test Year	RPP		2022 Test Year	non-RPP		Total
Electricity Commodity	**Units**	Volume	Rate	$	Volume	Rate	$	$
Class per Load Forecast				-				
Residential	kWh	83,654,165		8,669,918	-		-	8,669,918
GS<50 kW	kWh	30,861,804		3,198,517	-		-	3,198,517
GS 50 to 4999 kW	kWh	20,429,758		3,146,790	50,333,547		249,232	3,396,022
Sentinel Lighting	kWh	202,761		21,014	-		-	21,014
Street Lighting	kWh	1,125,146		116,610	-		-	116,610
Unmetered Scattered Load	kWh	631,786		65,478	-		303	65,781
other		-		-	-		-	-
other		-		-	-		-	-
other		-		-	-		-	-
SUB-TOTAL		136,905,420		15,218,328	50,333,547		249,534	$ 15,467,862
Global Adjustment non-RPP	**Units**	Volume	Rate	$	Volume	Rate	$	Total
Class per Load Forecast								
Residential	kWh			0				
GS<50 kW	kWh			0				
GS 50 to 4999 kW	kWh			0			4,559,068	
Sentinel Lighting	kWh			0			-	
Street Lighting	kWh			0				
Unmetered Scattered Load	kWh			0				
other				0				
other				0				
other				0				
SUB-TOTAL		0		0			4,559,068	$ 4,559,068
Transmission - Network	**Units**	Volume	Rate	$	Volume	Rate	$	Total
Class per Load Forecast								
Residential	kWh	83,654,165	0.0058	486,958			-	
GS<50 kW	kWh	30,861,804	0.0051	158,690			-	
GS 50 to 4999 kW	kW	219,807	2.1475	472,033			-	
Sentinel Lighting	kW	495	1.6276	805			-	
Street Lighting	kW	3,027	1.6195	4,902			-	
Unmetered Scattered Load	kW	631,786	0.0051	3,249			-	
other				-			-	
other				-			-	
other				-			-	
				-			-	
SUB-TOTAL				1,126,637			-	1,126,637
Transmission - Connection	**Units**	Volume	Rate	$	Volume	Rate	$	Total
Class per Load Forecast								
Residential	kWh	83,654,165	0.0051	424,925			-	
GS<50 kW	kWh	30,861,804	0.0045	137,952			-	
GS 50 to 4999 kW	kW	219,807	1.8007	395,806			-	
Sentinel Lighting	kW	495	1.4216	704			-	
Street Lighting	kW	3,027	1.3922	4,214			-	
Unmetered Scattered Load	kW	631,786	0.0045	2,824			-	
other				-			-	
other				-			-	
other				-			-	
SUB-TOTAL				966,425			-	966,425
Wholesale Market Service	**Units**	Volume	Rate	$	Volume	Rate	$	Total
Class per Load Forecast								
Residential	kWh	83,654,165	0.0030	250,962			-	
GS<50 kW	kWh	30,861,804	0.0030	92,585			-	
GS 50 to 4999 kW	kWh	20,429,758	0.0030	61,289			-	
Sentinel Lighting	kWh	202,761	0.0030	608			-	
Street Lighting	kWh	1,125,146	0.0030	3,375			-	
Unmetered Scattered Load	kWh	631,786	0.0030	1,895			-	
other				-			-	
other				-			-	
other				-			-	
SUB-TOTAL				410,716			-	410,716
Class A CBR	**Units**	Volume	Rate	$	Volume	Rate[4]	$	Total
Class per Load Forecast								
Residential	kWh			-			-	
GS<50 kW	kWh			-			-	
GS 50 to 4999 kW	kWh			-			-	
Sentinel Lighting	kWh			-			-	
Street Lighting	kWh			-			-	
Unmetered Scattered Load	kWh			-			-	
other				-			-	
other				-			-	
other				-			-	
SUB-TOTAL				-			-	-

Class B CBR	Units	Volume	Rate	$	Volume	Rate	$	Total
Class per Load Forecast								
Residential	kWh	83,654,165	0.0004	33,462			-	
GS<50 kW	kWh	30,861,804	0.0004	12,345			-	
GS 50 to 4999 kW	kWh	20,429,758	0.0004	8,172			-	
Sentinel Lighting	kWh	202,761	0.0004	81			-	
Street Lighting	kWh	1,125,146	0.0004	450			-	
Unmetered Scattered Load	kWh	631,786	0.0004	253			-	
other				-			-	
other				-			-	
other				-			-	
SUB-TOTAL				54,762			-	54,762

RRRP	Units	Volume	Rate	$	Volume	Rate	$	Total
Class per Load Forecast								
Residential	kWh	83,654,165	0.0005	41,827			-	
GS<50 kW	kWh	30,861,804	0.0005	15,431			-	
GS 50 to 4999 kW	kWh	20,429,758	0.0005	10,215			-	
Sentinel Lighting	kWh	202,761	0.0005	101			-	
Street Lighting	kWh	1,125,146	0.0005	563			-	
Unmetered Scattered Load	kWh	631,786	0.0005	316			-	
other				-			-	
other				-			-	
other				-			-	
SUB-TOTAL				68,453			-	68,453

Low Voltage - No TLF adjustment	Units	Volume	Rate	$	Volume	Rate	$	Total
Class per Load Forecast								
Residential	kWh	83,654,165	0.0027	225,866			-	
GS<50 kW	kWh	30,861,804	0.0023	70,982			-	
GS 50 to 4999 kW	kW	219,807	0.9084	199,672			-	
Sentinel Lighting	kW	495	0.7172	355			-	
Street Lighting	kW	3,027	0.7024	2,126			-	
Unmetered Scattered Load	kW	631,786	0.0023	1,453			-	
other				-			-	
other				-			-	
other				-			-	
SUB-TOTAL				500,455			-	500,455

Smart Meter Entity Charge		Customers	Rate	$	Customers	Rate	$	Total
Class per Load Forecast								
Residential		2,248	0.57	15,375			-	
GS<50 kW		458	0.57	3,130			-	
				-			-	
SUB-TOTAL				18,506			-	18,506
SUB- TOTAL				18,364,282			4,808,602	23,172,885
OER CREDIT[3]	18.92%			(3,474,522)			0	(3,474,522)
TOTAL				**14,889,760**			**4,808,602**	**19,698,362**

3.The OER Credit of 31.8% will only apply to RPP proportion of the listed components. Impacts on distribution charges are excluded for the purpose of calculating the cost of power.

2022 Test Year - Cop	Cop
4705 -Power Purchased	$15,467,862
4707- Global Adjustment	$4,559,068
4708-Charges-WMS	$465,478
4714-Charges-NW	$1,126,637
4716-Charges-CN	$966,425
4730-RRRP	$68,453
4750-Charges-LV	$500,455
4751-IESO SME	$18,506
Misc A/R or A/P	-$3,474,522
TOTAL	**$19,698,362**

2021 Bridge Year - Cop	Cop
4705 -Power Purchased	$15,860,253
4707- Global Adjustment	$4,674,723
4708-Charges-WMS	$477,287
4714-Charges-NW	$1,155,218
4716-Charges-CN	$990,942
4730-RRRP	$70,189
4750-Charges-LV	$513,151
4751-IESO SME	$18,975
Misc A/R or A/P	-$3,562,664
TOTAL	**$20,198,073**