Ontario Energy Board

Chapter 2 Appendices
Filing Requirements for Electricity Distribution Rate Applications

Version 1.0 (2022)

Utility Name	Rideau St. Lawrence Distribution Inc.
Assigned EB Number	EB-2021-0056
Name of Contact and Title	Peter Soules, Chief Financial Officer
Phone Number	613-925-3851
Email Address	psoules@rslu.ca
Test Year	2022
Bridge Year	2021
Last Rebasing Year	2016
Identify the accounting standard used for the test year	MIFRS
Did Rideau St. Lawrence Distribution Inc. update its depreciation and capitalization policies?	Yes
If "yes" to cell E34, were the changes in policies reflected in a prior rebasing application?	Yes
When did Rideau St. Lawrence Distribution Inc. update its actual depreciation and capitalization policies?	**January 1** **2012**
Identify the year the applicant adopted IFRS for financial reporting purposes	2015
Is Rideau St. Lawrence Distribution Inc. applying for cost recovery for the test and/or future year(s) for Green Energy initiatives?	No
Is Rideau St. Lawrence Distribution Inc. 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.

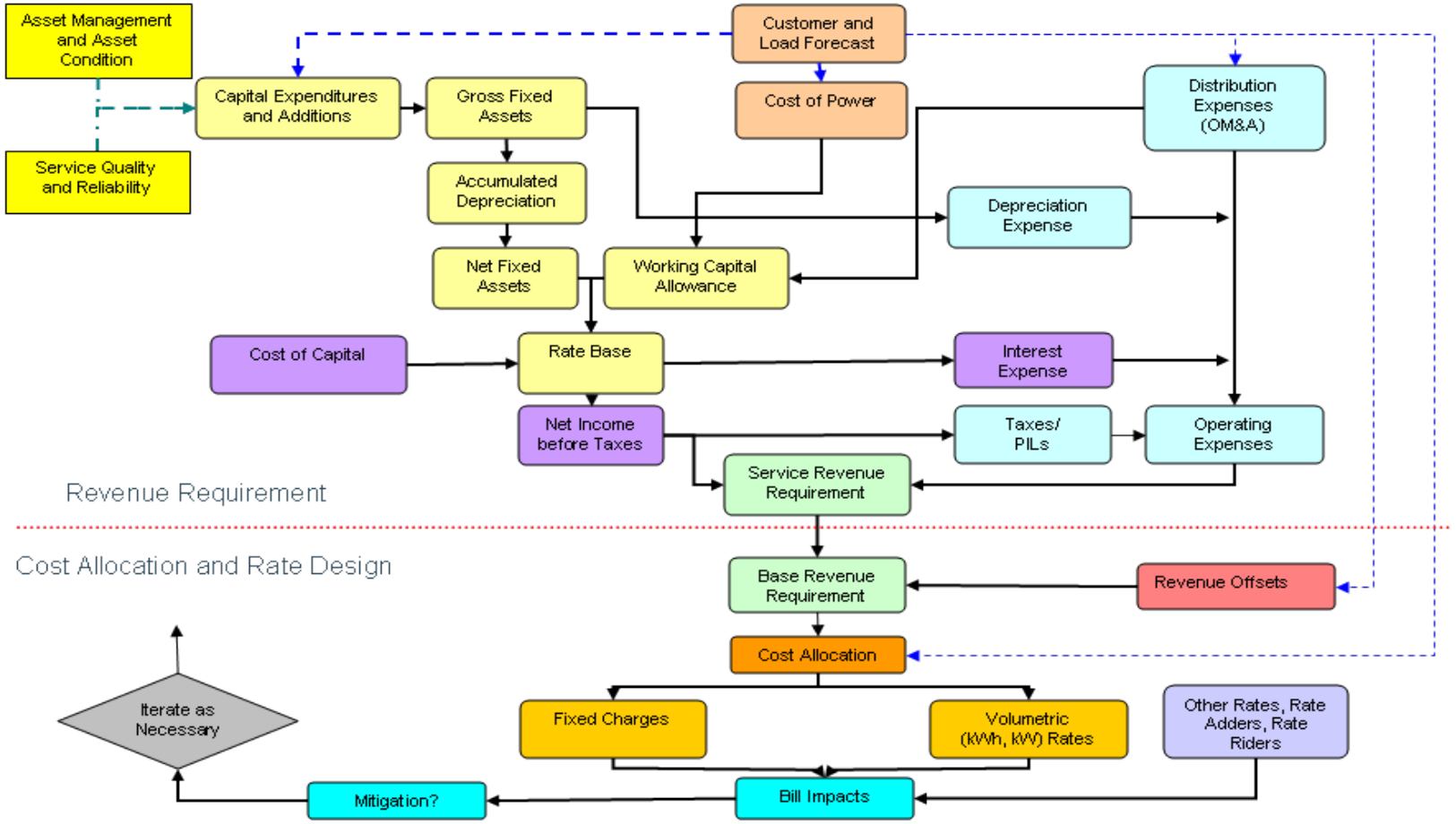
Ontario Energy Board

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 must be provided. All approvals, including accounting orders (deferral and variance accounts) new rate classes, revised specific service charges or retail service charges which the applicant is seeking, must be separately identified, as well being clearly documented in the appropriate sections of the application.

Additional requests may be added by copying and pasting blank input rows, as needed.

If additional requests arise, or requested approvals are removed, during the processing of the application, the distributor should update this list.

Rideau St. Lawrence Distribution Inc. is seeking the following approvals in this application:

1		Approval of RSL's existing rates as interim rates subject to a final order, and that the Board approval for rates effective January 1, 2022 are to be implemented in such a way that RSL recovers revenues within the 2022 Rate Year.
2		Approval of the Distribution System Plan as presented in Exhibit 2.
3		Approval of distribution rates effective January 1, 2022 to recover a revenue requirement of $3,367,679 for the 2022 Test Year. This includes revenue deficiency of $497,493 as detailed in Exhibit 6. The schedule of proposed rates is set out in Exhibit 8.
4		Approval of revised Low Voltage Rates as proposed and described in Exhibit 8.
5		Approval for an adjustment to the Retail Transmission Service Rates approved in the Applicant's 2021 IRM application (EB-2020-0053) as detailed in Exhibit 8.
6		Approval to continue to charge the Wholesale Market Service Rate, the Capacity Based Recovery Rate, and the Rural or Remote Electricity Rate Protection Charge approved in the Applicant's 2021 IRM application (EB-2020-0053) as detailed in Exhibit 8.

7		Approval to continue the Specific Service Charges, the Transformer Allowance, and the Standard Supply Service charge approved in the Board Decision and Order in the matter of RSL's 2021 distribution rates (EB-2020-0053) as detailed in Exhibit 8.
8		Approval to continue the microFIT monthly service charge approved in the Board Decision and Order in the matter of RSL's 2021 distribution rates (EB-2020-0053) as detailed in Exhibit 3.
9		Approval of the proposed Loss Factor as detailed in Exhibit 8.
10		Approval of the Rate Riders for a one year disposition of the Group 1 Deferral and Variance account balances as detailed in Exhibit 9.
11		Approval of the Rate Riders for a one year disposition of the Group 2 Deferral and Variance account balances as detailed in Exhibit 9.
12		Approval of the Rate Riders for a one year disposition of PILS-Tax Savings as detailed in Exhibit 9.

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Appendix 2-AA
Capital Projects Table

Projects	2017	2018	2019	2020	2021 Bridge Year	2022 Test Year
Reporting Basis	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**
System Access						
Prescott Fire Hall	31,954	8,874				
Westport Sewage Plant	73,130					
Long Term Load Transfer Assets	55,082					
Northern Cables			45,094			
King St Apt			1,985		17,000	
Tim Hortons Iroquois			7,777	41,918		
9 Mile Repair			16,606	28,032		
Hollands				12,059		
Landark Homes					55,000	
Ross Video					131,000	
Miscellaneous	58,407	9,685	3,431	303	5,000	
MS2 Morrisburg Relocation						500,000
Sub-Total	218,573	18,559	74,893	82,312	208,000	500,000
System Renewal						
Substations	11,188	18,369	40,195	20,658	25,000	
Transformer Replacements	-11,491	95,465	15,731	23,612	40,000	58,698
Meter Replacements	20,361	87,867	64,934	37,744	65,000	29,782
Wholesale Meters	4,109	10,681	18,799			
Mackenzie Rd	80,423	2,630				
Orchardway		13,877				
Church St N		83,431				
Dibble St & Edward St		23,138	2,761			
Victor Rd			108,178			
Henry St			21,355	19,338		
Williamsburg Small Conductor			53,455			
Bell Fibre to Home				172,401	325,000	177,869
Compendium				11,936		
Ontario St				52,536		
Miscellaneous	125,349	148,093	81,628	181,989	100,000	15,689
High Street						52,974
Sub-Total	229,939	483,551	407,036	520,214	555,000	335,012
System Services						
MS1 Prescott	230,858					
Miscellaneous	8,199					
Sub-Total	239,057	0	0	0	0	0
General Plant						
Computer Software	5,840	4,137	50,517	104,038	0	5,000
Computer Hardware	58,511	16,161	14,639	31,435	15,000	19,000
Vehicles	411,028	1,179	1,246		60,000	60,000
Miscellaneous	23,702	13,759	4,729	661	6,500	10,000
Sub-Total	499,081	35,236	71,131	136,134	81,500	94,000
Miscellaneous		2,277				
Total	**1,186,650**	**539,623**	**553,060**	**738,660**	**844,500**	**929,012**
Less Renewable Generation Facility Assets and Other Non-Rate-Regulated Utility Assets ***(input as negative)***						
Total	**1,186,650**	**539,623**	**553,060**	**738,660**	**844,500**	**929,012**
	1186653	539623	553060	738660		
Notes:	3		0	0		

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

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

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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	161,526	106,435	-34.1%		218,573	--		18,559	--		74,893	--		82,312	--	-	208,000	--	500,000	500,000	-	-	-
System Renewal	216,930	244,324	12.6%	388,832	244,943	-37.0%	389,632	502,057	28.9%	411,987	425,404	3.3%	246,730	541,869	119.6%	404,800	555,000	37.1%	335,012	258,443	592,665	537,215	144,936
System Service		90,203	--		239,057	--			--			--	76,731		-100.0%			--		49,105	-	93,929	150,000
General Plant	430,000	39,533	-90.8%	70,000	499,081	613.0%	60,000	37,513	-37.5%	45,000	71,131	58.1%	130,000	136,134	4.7%	30,000	81,500	171.7%	94,000	139,000	89,000	164,000	440,000
TOTAL EXPENDITURE	808,456	480,495	-40.6%	458,832	########	161.9%	449,632	558,129	24.1%	456,987	571,428	25.0%	453,461	760,315	67.7%	434,800	844,500	94.2%	929,012	946,548	681,665	795,144	734,936
Capital Contributions	-	- 98,590	--		- 123,772	--		- 63,487	--		- 138,527	--		- 175,615	--		- 400,000	--	- 200,000				
Net Capital Expenditures	808,456	381,905	-52.8%	458,832	########	134.9%	449,632	494,642	10.0%	456,987	432,901	-5.3%	453,461	584,700	28.9%	434,800	444,500	2.2%	729,012	946,548	681,665	795,144	734,936
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.
RSL Website	Account and usage data, eBilling	Customer portal is available 24/7, customers can email us and we respond promptly.
RSL Website	Customers do not like the functionality of our website	Project underway for website redesign
Newspaper Advertising	Conservation programs, need for notice about outages	Although RSL does not use newspaper advertising extensively, we provide notices of upcoming planned outages, information about conservation programs, and seasonal greetings.
Local Purchasing	Support local businesses/RSL customers	Wherever possible, we purchase goods and services from our customers, providing economic support to the local economy.
Bill Inserts	Information about government initiatives, rate changes.	RSL regularly includes bill inserts for government programs, rate changes, and for information from our municipal shareholders.
Twitter Postings	Customer desire for information about outages and other RSL activities	Twitter is used to inform customers of scheduled and unscheduled outage. We also provide energy-saving tips and general information about RSL.
Meetings/discussions with major customers	Rate reductions, solar installations	Discussed conservation options, and restrictions concerning microFIT additions.
Face to face	Causes of high usage, payment arrangements, move in/out	RSL has offices in Prescott and Morrisburg, and is open to the public. Customers receive personal help with many types of questions. Customers can speak with all RSL staff, including the management team if they have questions or concerns.
Participation in community events	Reinforces local presence in our communities	RSL will continue to be a strong community supporter.
Presentations at multiple Council/Shareholder meetings	Need for understanding of RSL activities, capital project coordination	Explained RSL activities, the value of RSL to our shareholders and the community.
Customer satisfaction survey	Consistent, reliable supply of electricity at a reasonable price.	Replacement of aging infrastructure. RSL has maintained a strong satisfaction rating from its customers.
ESA survey	Understanding of electrical safety.	Continue to provide safety information through Twitter, bill inserts, and personal communications. RSL customers have shown a strong knowledge of electrical safety.

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

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Appendix 2-BA
Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year **2016**

			Cost				Accumulated Depreciation				
CCA Class [2]	**OEB Account [3]**	**Description [3]**	**Opening Balance [8]**	**Additions [4]**	**Disposals [6]**	**Closing Balance**	**Opening Balance [8]**	**Additions**	**Disposals [6]**	**Closing Balance**	**Net Book Value**
	1609	Capital Contributions Paid				$ -				$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 202,294	$ 7,650	$ -	$ 209,944	-$ 104,566	-$ 35,126	$ -	-$ 139,692	$ 70,252
CEC	1612	Land Rights (Formally known as Account 1906)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1805	Land	$ 91,567	$ -	$ -	$ 91,567	$ -	$ -	$ -	$ -	$ 91,567
47	1808	Buildings	$ 91,484	$ -	$ -	$ 91,484	-$ 3,851	-$ 2,051	$ -	-$ 5,902	$ 85,582
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 863,659	$ 124,035	$ -	$ 987,695	-$ 48,530	-$ 30,693	$ -	-$ 79,223	$ 908,471
47	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 639,451	$ 104,649	-$ 2,679	$ 741,422	-$ 27,670	-$ 17,704	$ 1,001	-$ 44,374	$ 697,048
47	1835	Overhead Conductors & Devices	$ 1,394,968	$ 87,031	$ -	$ 1,481,999	-$ 52,100	-$ 28,064	$ -	-$ 80,164	$ 1,401,835
47	1840	Underground Conduit	$ 32,053	$ 3,947	$ -	$ 36,000	-$ 1,223	-$ 791	$ -	-$ 2,014	$ 33,986
47	1845	Underground Conductors & Devices	$ 585,607	$ 14,645	$ -	$ 600,252	-$ 36,091	-$ 18,838	$ -	-$ 54,930	$ 545,322
47	1850	Line Transformers	$ 636,920	$ 84,374	-$ 1,391	$ 719,903	-$ 29,809	-$ 17,686	$ 1,011	-$ 46,484	$ 673,419
47	1855	Services (Overhead & Underground)	$ 246,286	$ 10,624	$ -	$ 256,910	-$ 9,416	-$ 5,039	$ -	-$ 14,455	$ 242,455
47	1860	Meters	$ 122,715	$ -	$ -	$ 122,715	-$ 13,474	-$ 6,737	$ -	-$ 20,211	$ 102,504
47	1860	Meters (Smart Meters)	$ 859,744	$ 11,656	-$ 12,337	$ 859,063	-$ 151,409	-$ 77,789	$ 5,164	-$ 224,034	$ 635,029
N/A	1905	Land	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1908	Buildings & Fixtures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	1910	Leasehold Improvements	$ 3,959	$ -	$ -	$ 3,959	-$ 1,759	-$ 880	$ -	-$ 2,639	$ 1,320
8	1915	Office Furniture & Equipment (10 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	1920	Computer Equipment - Hardware	$ 86,407	$ 13,905	$ -	$ 100,311	-$ 37,663	-$ 19,327	$ -	-$ 56,989	$ 43,322
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	1930	Transportation Equipment	$ 435,232	$ 3,133	$ -	$ 438,365	-$ 174,057	-$ 91,320	$ -	-$ 265,377	$ 172,988
8	1935	Stores Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1940	Tools, Shop & Garage Equipment	$ 41,613	$ 14,845	$ -	$ 56,457	-$ 11,502	-$ 6,731	$ -	-$ 18,233	$ 38,224
8	1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1955	Communications Equipment	$ 25,511	$ -	$ -	$ 25,511	-$ 2,551	-$ 5,102	$ -	-$ 7,653	$ 17,858
8	1955	Communication Equipment (Smart Meters)				$ -	$ -	$ -	$ -	$ -	$ -
8	1960	Miscellaneous Equipment				$ -				$ -	$ -
47	1970	Load Management Controls Customer Premises				$ -				$ -	$ -
47	1975	Load Management Controls Utility Premises				$ -				$ -	$ -
47	1980	System Supervisor Equipment				$ -				$ -	$ -
47	1985	Miscellaneous Fixed Assets				$ -				$ -	$ -
47	1990	Other Tangible Property				$ -				$ -	$ -
47	1995	Contributions & Grants				$ -				$ -	$ -
47	2440	Deferred Revenue[5]	-$ 35,923	-$ 98,590		-$ 134,513	$ 1,202	$ 1,884		$ 3,086	-$ 131,427
	2005	Property Under Finance Lease[7]				$ -				$ -	$ -
		Sub-Total	**$ 6,323,546**	**$ 381,905**	**-$ 16,407**	**$ 6,689,044**	**-$ 704,470**	**-$ 361,996**	**$ 7,175**	**-$ 1,059,290**	**$ 5,629,754**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 6,323,546**	**$ 381,905**	**-$ 16,407**	**$ 6,689,044**	**-$ 704,470**	**-$ 361,996**	**$ 7,175**	**-$ 1,059,290**	**$ 5,629,754**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**-$ 361,996**			

			Less: *Fully Allocated Depreciation*	
10		Transportation	Transportation	
8		Stores Equipment	Stores Equipment	
47		Deferred Revenue	Deferred Revenue	
			Net Depreciation	-$ 361,996

Notes:

1 Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts. If this is the first application where the applicant is rebasing under MIFRS, contact OEB staff for further guidance on the appropriate fixed asset continuity schedules to complete (i.e. applicable years and accounting standard for each schedule).

2 The "CCA Class" for fixed assets should generally agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).

3 The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the OEB.

4 The additions in column (E) must not include construction work in progress (CWIP).

5 Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1995 Contributions & Grants, but will be recorded in Account 2440, Deferred Revenues. Amortization of deferred revenue will be removed from the depreciation expense shown on this fixed asset continuity schedule as it should be included as income in Appendix 2-H Other Revenues.

6 The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.

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

Parent*	#	Asset Details: Category | Component | Type			Useful Life: MIN UL	TUL	MAX UL	USoA Account Number	USoA Account Description	Current: Years	Current: Rate	Proposed: Years	Proposed: Rate	Outside Range of Min, Max TUL?: Below Min TUL	Above Max TUL
OH	1	Fully Dressed Wood Poles	Overall		35	45	75	1830	Poles, Towers and Fixture - Fully Dressed Wood Poles	45	2%	45	2%	No	No
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	2	Fully Dressed Concrete Poles	Overall		50	60	80								
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	3	Fully Dressed Steel Poles	Overall		60	60	80								
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	4	OH Line Switch			30	45	55								
	5	OH Line Switch Motor			15	25	25								
	6	OH Line Switch RTU			15	20	20								
	7	OH Integral Switches			35	45	60								
	8	OH Conductors			50	60	75	1835	Overhead Conductors & Devices	60	2%	60	2%	No	No
	9	OH Transformers & Voltage Regulators			30	40	60	1850	Line Transformers	45	2%	45	2%	No	No
	10	OH Shunt Capacitor Banks			25	30	40								
	11	Reclosers			25	40	55								
TS & MS	12	Power Transformers	Overall		30	45	60	1820	Distribution Station Equipment - Substation	45	2%	45	2%	No	No
			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	1820	Distribution Station Equipment - Switchgear	40	3%	40	3%	No	No
			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								
	29	Primary TR XLPE Cables in Duct			35	40	55	1845	Underground Conductors & Devices	40	3%	40	3%	No	No
	30	Secondary PILC Cables			70	75	80								
	31	Secondary Cables Direct Buried			25	35	40								
	32	Secondary Cables in Duct			35	40	60	1855	Services	60	2%	60	2%	No	No
	33	Network Tranformers	Overall		20	35	50								
			Protector		20	35	40								
	34	Pad-Mounted Transformers			25	40	45	1850	Line Transformers	45	2%	45	2%	No	No
	35	Submersible/Vault Transformers			25	35	45								
	36	UG Foundation			35	55	70	1840	Underground Conduit	50	2%	50	2%	No	No
	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: Category | Component | Type		Useful Life Range		USoA Account Number	USoA Account Description	Current: Years	Current: Rate	Proposed: Years	Proposed: Rate	Outside Range of Min, Max TUL?: Below Min Range	Above Max Range
1	Office Equipment		5	15	1955	Communications Equipment - Phone Syste	5	20%	5	20%	No	No
2	Vehicles	Trucks & Buckets	5	15	1930	Transportation Equipment - Trucks & Buck	8	13%	8	13%	No	No
		Trailers	5	20	1930	Transportation Equipment - Trailers	10	10%	10	10%	No	No
		Vans	5	10	1930	Transportation Equipment - Pickup Trucks	5	20%	5	20%	No	No
3	Administrative Buildings		50	75								
4	Leasehold Improvements		Lease dependent		1910	Leasehold Improvements	10	10%	10	10%	Yes	Yes
5	Station Buildings	Station Buildings	50	75	1808	Buildings -Station Buildings	50	2%	50	2%	No	No
		Parking	25	30								
		Fence	25	60								
		Roof	20	30								
6	Computer Equipment	Hardware	3	5	1920	Computer Equipment - Hardware	5	20%	5	20%	No	No
		Software	2	5	1611	Computer Equipment - Software	5	20%	5	20%	No	No
7	Equipment	Power Operated	5	10								
		Stores	5	10								
		Tools, Shop, Garage Equipment	5	10	1940	Tools, Shops Garage Equipment	10	10%	10	10%	No	No
		Measurement & Testing Equipment	5	10								
8	Communication	Towers	60	70								
		Wireless	2	10	1955	Communication Equipment	5	20%	5	20%	No	No
9	Residential Energy Meters		25	35								
10	Industrial/Commercial Energy Meters		25	35	1860	Meters - Industrial/Commercial Energy Met	25	4%	25	4%	No	No
11	Wholesale Energy Meters		15	30	1820	Distribution Station Equipment - Wholesale	25	4%	25	4%	No	No
12	Current & Potential Transformer (CT & PT)		35	50								
13	Smart Meters		5	15	1860	Meters - Smart Meters	15	7%	15	7%	No	No
14	Repeaters - Smart Metering		10	15								
15	Data Collectors - Smart Metering		15	20								

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

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

Appendix 2-C
Depreciation and Amortization Expense

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

2016

Account	Description	Book Values							Service Lives				Depreciation Expense				Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]	
		Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated [7]	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense			
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o	
1611	Computer Software (Formally known as Account 1925)	$ 15,599	$ 12,479	$ 3,120	$ 145,816	$ 51,208	$ 94,608	$ 7,650	1.00	100.00%	3.03	33.00%	$ 3,120	$ 31,224	$ 765	$ 35,109	$ 35,126	$ 17	5
1612	Land Rights (Formally known as Account 1906)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1805	Land			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1808	Buildings	$ 70,722	$ 3,271	$ 67,451	$ 20,761	$ 580	$ 20,181	$ -	41.24	2.42%	48.60	2.06%	$ 1,636	$ 415	$ -	$ 2,051	$ 2,051	$ 0	50
1810	Leasehold Improvements			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1815	Transformer Station Equipment >50 kV			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1820	Distribution Station Equipment <50 kV	$ 231,743	$ 13,819	$ 217,924	$ 357,562	$ 7,380	$ 350,182	$ 124,035	31.59	3.17%	43.13	2.32%	$ 6,899	$ 8,119	$ 1,378	$ 16,396	$ 16,395	$ 1	45
1820	Wholesale Meters	$ 230,366	$ 24,999	$ 205,367	$ 43,989	$ 2,333	$ 41,656	$ -	16.43	6.09%	23.16	4.32%	$ 12,500	$ 1,799	$ -	$ 14,298	$ 14,298	$ 0	25
1825	Storage Battery Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1830	Poles, Towers & Fixtures	$ 363,299	$ 18,219	$ 345,080	$ 276,152	$ 9,451	$ 266,701	$ 104,649	33.23	3.01%	42.96	2.33%	$ 10,385	$ 6,208	$ 1,163	$ 17,755	$ 17,704	$ 51	45
1835	Overhead Conductors & Devices	$ 1,134,524	$ 45,470	$ 1,089,054	$ 260,445	$ 6,630	$ 253,815	$ 87,031	47.90	2.09%	55.13	1.81%	$ 22,736	$ 4,604	$ 725	$ 28,065	$ 28,064	$ 1	60
1840	Underground Conduit	$ 19,991	$ 1,022	$ 18,969	$ 12,062	$ 201	$ 11,861	$ 3,947	37.11	2.69%	49.36	2.03%	$ 511	$ 240	$ 39	$ 791	$ 791	$ 0	50
1845	Underground Conductors & Devices	$ 457,934	$ 30,875	$ 427,059	$ 127,672	$ 5,216	$ 122,456	$ 14,645	27.66	3.62%	38.06	2.63%	$ 15,440	$ 3,217	$ 183	$ 18,840	$ 18,838	$ 2	40
1850	Line Transformers	$ 494,338	$ 25,301	$ 469,037	$ 142,583	$ 4,508	$ 138,075	$ 84,374	34.59	2.89%	43.18	2.32%	$ 13,560	$ 3,198	$ 937	$ 17,696	$ 17,686	$ 9	45
1855	Services (Overhead & Underground)	$ 208,115	$ 8,619	$ 199,496	$ 38,171	$ 796	$ 37,375	$ 10,624	46.29	2.16%	58.31	1.71%	$ 4,310	$ 641	$ 89	$ 5,039	$ 5,039	$ 0	60

1860	Meters	$ 126,413	$ 13,859	$ 112,554	$ -	$ -	$ -	$ -	16.24	6.16%	25.00	4.00%	$ 6,931	$ -	$ -	$ 6,931	$ 6,737	-$ 194	25
1860	Meters (Smart Meters)	$ 772,250	$ 141,568	$ 630,682	$ 83,796	$ 9,456	$ 74,340	$ 11,656	8.74	11.44%	12.72	7.86%	$ 72,160	$ 5,844	$ 389	$ 78,393	$ 77,789	-$ 604	15
1905	Land			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1908	Buildings & Fixtures			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1910	Leasehold Improvements	$ 3,959	$ 1,759	$ 2,200			$ -		2.50	40.00%		0.00%	$ 880	$ -	$ -	$ 880	$ 880	-$ 0	10
1915	Office Furniture & Equipment (10 years)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1915	Office Furniture & Equipment (5 years)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1920	Computer Equipment - Hardware	$ 13,192	$ 11,336	$ 1,856	$ 73,215	$ 26,327	$ 46,888	$ 13,905	1.00	100.00%	2.92	34.25%	$ 1,856	$ 16,058	$ 1,391	$ 19,304	$ 19,327	$ 23	5
1920	Computer Equip.-Hardware(Post Mar. 22/04)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1920	Computer Equip.-Hardware(Post Mar. 19/07)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1930	Transportation Equipment	$ 333,432	$ 152,855	$ 180,577	$ 101,800	$ 21,202	$ 80,598	$ 3,133	2.55	39.22%	4.00	25.00%	$ 70,815	$ 20,150	$ 313	$ 91,277	$ 91,320	$ 43	5
1935	Stores Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -	
1940	Tools, Shop & Garage Equipment	$ 35,893	$ 26,359	$ 9,534	$ 25,936	$ 5,359	$ 20,577	$ 14,845	2.81	35.59%	7.93	12.61%	$ 3,393	$ 2,595	$ 742	$ 6,730	$ 6,731	$ 1	10
1945	Measurement & Testing Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1950	Power Operated Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1955	Communications Equipment	$ -	$ -	$ -	$ 25,511	$ 2,551	$ 22,960	$ -	-	0.00%	4.50	22.22%	$ -	$ 5,102	$ -	$ 5,102	$ 5,102	-$ 0	
1955	Communication Equipment (Smart Meters)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1960	Miscellaneous Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1970	Load Management Controls Customer Premises			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1975	Load Management Controls Utility Premises			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1980	System Supervisor Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1985	Miscellaneous Fixed Assets			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1990	Other Tangible Property			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1995	Contributions & Grants			$ -	-$ 35,923	-$ 1,202	-$ 34,721	-$ 98,250		0.00%	39.60	2.53%	$ -	-$ 877	-$ 1,241	-$ 2,117	-$ 1,884	$ 233	
2005	Property Under Finance Lease			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
	Total	$ 4,511,770	$ 531,810	$ 3,979,960	$ 1,699,548	$ 151,996	$ 1,547,552	$ 382,244					$ 247,129	$ 108,537	$ 6,874	$ 362,540	$ 361,996	-$ 544	
																	$ 361,996		

General: Applicants are to complete this appendix to show the reasonability of the depreciation expense that is included in rate base via. Accumulated depreciation and the revenue requirement.
Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Balances presented in the table should exclude asset retirement obligations (AROs) and the related depreciation and accretion expense. These should be disclosed separately consistent with the Notes of historical Audited Financial Statements.

This appendix must be completed under MIFRS for each year for the earlier of:
1) all historical years back to its last rebasing; or
2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts. If this is the first application where the applicant is rebasing under MIFRS, contact OEB staff for further guidance on the appropriate depreciation schedules to complete (i.e. applicable years and accounting standard for each schedule).

Notes:

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

2 This is the opening gross book value of assets that have been acquired after the date of the utility's change in depreciation policies (i.e. additions starting in 2012/2013 for those who changed policies Jan. 1, 2012/2013). These assets are to be depreciated at the revised service life. The amount is expected to be equal to the opening gross book value of the prior year plus the prior year's additions.

3 A recalculation should be performed to determine the average remaining life of opening balance of assets (i.e. excluding current year's additions) under the change in policies under CGAAP. For example, Asset A had a useful life of 20 years under CGAAP without the change in policies. On January 1 of the year of policy changes, Asset A was 3 years depreciated. As a result, Asset A would have a remaining service life of 17 years (20 years less 3 years) as at January 1 of the year of policy changes. Due to making the change in policies under CGAAP, management re-assessed the asset useful lives and concluded that the revised useful life of Asset A is now 30 years. Therefore, the average remaining useful life of the opening balance of Asset A is determined to be 27 years (30 years less 3 years) under the revised CGAAP as at January 1 of the year of policy changes.

4 The useful life used should be consistent with the OEB's regulatory accounting policies as set out in the Accounting Procedures Handbook for Electricity Distributors, effective Jan. 1, 2012 and also with the Report of the Board, Transition to International Financial Reporting Standards, EB-2008-0408, and the Kinectrics Report.
5 OEB policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.
6 The applicant must provide an explanation of material variances in evidence.
7 This should include assets in column A (excel column C) that become fully depreciated since the date of the policy change. The amount input in b (excel column D) should equal the net book value of the asset as at the date of depreciation policy change
8 This should include assets in column D (excel column F) that have become fully depreciated. The amount input in e (excel column G) should equal the gross book value of the asset

2017		Book Values							Service Lives				Depreciation Expense						
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)[1]	Less Fully Depreciated [7]	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]	
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o	
1611	Computer Software (Formally known as Account 1925)			$ -	$ 153,466	$ 83,214	$ 70,252	$ 5,840		0.00%	2.31	43.29%	$ -	$ 30,412	$ 584	$ 30,996	$ 31,007	$ 11	5
1612	Land Rights (Formally known as Account 1906)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1805	Land			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1808	Buildings	$ 70,722	$ 4,907	$ 65,815	$ 20,761	$ 995	$ 19,766	$ 4,382	40.24	2.49%	47.60	2.10%	$ 1,636	$ 415	$ 44	$ 2,095	$ 2,095	-$ 0	50
1810	Leasehold Improvements			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1815	Transformer Station Equipment >50 kV			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1820	Distribution Station Equipment <50 kV	$ 231,743	$ 20,717	$ 211,026	$ 481,597	$ 16,877	$ 464,720	$ 234,862	30.59	3.27%	42.73	2.34%	$ 6,899	$ 10,876	$ 2,610	$ 20,384	$ 20,383	-$ 1	45
1820	Wholesale Meters	$ 230,366	$ 37,498	$ 192,868	$ 43,989	$ 4,132	$ 39,857	$ 4,109	15.43	6.48%	22.16	4.51%	$ 12,500	$ 1,799	$ 82	$ 14,380	$ 14,380	-$ 0	25
1825	Storage Battery Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1830	Poles, Towers & Fixtures	$ 360,621	$ 27,552	$ 333,069	$ 380,801	$ 16,822	$ 363,979	$ 75,871	32.24	3.10%	42.65	2.34%	$ 10,331	$ 8,534	$ 843	$ 19,708	$ 19,722	$ 14	45
1835	Overhead Conductors & Devices	$ 1,134,524	$ 68,206	$ 1,066,318	$ 347,476	$ 11,959	$ 335,517	$ 122,598	46.87	2.13%	54.37	1.84%	$ 22,751	$ 6,171	$ 1,022	$ 29,943	$ 29,991	$ 48	60
1840	Underground Conduit	$ 19,991	$ 1,534	$ 18,457	$ 16,009	$ 481	$ 15,528	$ 16,433	36.10	2.77%	48.64	2.06%	$ 511	$ 319	$ 164	$ 995	$ 995	-$ 0	50
1845	Underground Conductors & Devices	$ 457,934	$ 46,313	$ 411,621	$ 142,318	$ 8,617	$ 133,701	$ 77,336	26.66	3.75%	37.31	2.68%	$ 15,440	$ 3,584	$ 967	$ 19,990	$ 19,988	-$ 2	40
1850	Line Transformers	$ 492,946	$ 37,841	$ 455,105	$ 226,957	$ 8,643	$ 218,314	$ 108,053	33.44	2.99%	42.04	2.38%	$ 13,610	$ 5,193	$ 1,201	$ 20,003	$ 20,173	$ 170	45
1855	Services (Overhead & Underground)	$ 207,871	$ 12,929	$ 194,942	$ 48,794	$ 1,526	$ 47,268	$ 29,935	45.28	2.21%	57.78	1.73%	$ 4,305	$ 818	$ 249	$ 5,373	$ 5,631	$ 259	60
1860	Meters	$ 126,413	$ 20,788	$ 105,625	$ -	$ -	$ -	$ -	15.25	6.56%	25.00	4.00%	$ 6,926	$ -	$ -	$ 6,926	$ 6,909	-$ 17	25
1860	Meters (Smart Meters)	$ 760,096	$ 207,792	$ 552,304	$ 95,269	$ 15,665	$ 79,604	$ 28,994	7.74	12.92%	12.00	8.33%	$ 71,357	$ 6,634	$ 966	$ 78,957	$ 78,569	-$ 388	15
1905	Land			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1908	Buildings & Fixtures			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1910	Leasehold Improvements	$ 3,959	$ 2,639	$ 1,320	$ -	$ -	$ -	$ 9,845	1.50	66.67%	10.00	10.00%	$ 880	$ -	$ 492	$ 1,372	$ 1,372	-$ 0	10
1915	Office Furniture & Equipment (10 years)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1915	Office Furniture & Equipment (5 years)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1920	Computer Equipment - Hardware	$ 55,089	$ 13,192	$ 41,897	$ 129,016	$ 85,695	$ 43,321	$ 16,614	1.00	100.00%	2.41	41.49%	$ 41,897	$ 17,976	$ 1,661	$ 61,534	$ 61,506	-$ 28	5
1920	Computer Equip.-Hardware(Post Mar. 22/04)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1920	Computer Equip.-Hardware(Post Mar. 19/07)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1930	Transportation Equipment	$ 333,432	$ 223,699	$ 109,733	$ 104,933	$ 41,678	$ 63,255	$ 411,028	2.04	49.02%	3.04	32.89%	$ 53,791	$ 20,808	$ 26,900	$ 101,498	$ 101,316	-$ 182	7.64
1935	Stores Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -	
1940	Tools, Shop & Garage Equipment	$ 32,018	$ 25,880	$ 6,138	$ 40,781	$ 8,695	$ 32,086	$ 13,857	2.20	45.45%	7.87	12.71%	$ 2,790	$ 4,077	$ 880	$ 7,747	$ 7,558	-$ 190	10
1945	Measurement & Testing Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -	
1950	Power Operated Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1955	Communications Equipment	$ -	$ -	$ -	$ 25,511	$ 7,653	$ 17,858	$ -	-	0.00%	3.50	28.57%	$ -	$ 5,102	$ -	$ 5,102	$ 5,102	-$ 0	
1955	Communication Equipment (Smart Meters)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1960	Miscellaneous Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1970	Load Management Controls Customer Premises			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1975	Load Management Controls Utility Premises			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1980	System Supervisor Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1985	Miscellaneous Fixed Assets			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1990	Other Tangible Property			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1995	Contributions & Grants			$ -	-$ 134,513	-$ 3,086	-$ 131,427	-$ 123,772		0.00%	46.56	2.15%	$ -	-$ 2,823	-$ 1,329	-$ 4,152	-$ 3,939	$ 213	
2005	Property Under Finance Lease			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
	Total	$ 4,517,725	$ 751,487	$ 3,766,238	$ 2,123,165	$ 309,566	$ 1,813,599	$ 1,035,985					$ 265,622	$ 119,894	$ 37,336	$ 422,852	$ 422,757	-$ 95	
																	422757		

2018		Book Values							Service Lives				Depreciation Expense						
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)[1]	Less Fully Depreciated [7]	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]	
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o	
1611	Computer Software (Formally known as Account 1925)			$ -	$ 142,868	$ 97,783	$ 45,085	$ 4,137		0.00%	1.74	57.47%	$ -	$ 25,911	$ 414	$ 26,325	$ 26,310	-$ 14	5
1612	Land Rights (Formally known as Account 1906)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1805	Land			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1808	Buildings	$ 70,722	$ 6,542	$ 64,180	$ 25,144	$ 1,454	$ 23,690	$ 2,277	39.24	2.55%	47.11	2.12%	$ 1,636	$ 503	$ 23	$ 2,161	$ 2,161	-$ 0	50
1810	Leasehold Improvements			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1815	Transformer Station Equipment >50 kV			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1820	Distribution Station Equipment <50 kV	$ 231,743	$ 27,615	$ 204,128	$ 716,460	$ 30,362	$ 686,098	$ 18,369	29.59	3.38%	42.63	2.35%	$ 6,899	$ 16,094	$ 204	$ 23,197	$ 23,196	-$ 1	45
1820	Wholesale Meters	$ 230,366	$ 49,997	$ 180,369	$ 48,098	$ 6,013	$ 42,085	$ 10,681	14.43	6.93%	21.44	4.66%	$ 12,500	$ 1,963	$ 214	$ 14,676	$ 14,676	-$ 0	25
1825	Storage Battery Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1830	Poles, Towers & Fixtures	$ 360,120	$ 37,646	$ 322,474	$ 456,673	$ 26,220	$ 430,453	$ 116,896	31.26	3.20%	41.95	2.38%	$ 10,316	$ 10,261	$ 1,299	$ 21,876	$ 21,753	-$ 123	45
1835	Overhead Conductors & Devices	$ 1,134,524	$ 90,955	$ 1,043,569	$ 470,073	$ 19,200	$ 450,873	$ 81,611	45.87	2.18%	53.35	1.87%	$ 22,751	$ 8,451	$ 680	$ 31,882	$ 31,881	-$ 0	60
1840	Underground Conduit	$ 19,991	$ 2,045	$ 17,946	$ 32,442	$ 964	$ 31,478	$ 4,746	35.11	2.85%	48.58	2.06%	$ 511	$ 648	$ 47	$ 1,207	$ 1,207	-$ 0	50
1845	Underground Conductors & Devices	$ 457,934	$ 61,750	$ 396,184	$ 219,653	$ 13,168	$ 206,485	$ 20,572	25.66	3.90%	37.43	2.67%	$ 15,440	$ 5,517	$ 257	$ 21,213	$ 21,212	-$ 1	40
1850	Line Transformers	$ 487,323	$ 47,836	$ 439,487	$ 335,010	$ 15,269	$ 319,741	$ 131,100	32.16	3.11%	39.09	2.56%	$ 13,666	$ 8,180	$ 1,457	$ 23,302	$ 24,430	$ 1,128	45
1855	Services (Overhead & Underground)	$ 207,871	$ 17,169	$ 190,702	$ 78,730	$ 2,851	$ 75,879	$ 40,066	43.29	2.31%	56.37	1.77%	$ 4,405	$ 1,346	$ 334	$ 6,085	$ 6,085	-$ 0	60
1860	Meters	$ 125,913	$ 27,427	$ 98,486	$ -	$ -	$ -	$ -	14.16	7.06%	25.00	4.00%	$ 6,955	$ -	$ -	$ 6,955	$ 6,955	-$ 0	25
1860	Meters (Smart Meters)	$ 752,233	$ 274,744	$ 477,489	$ 123,993	$ 23,332	$ 100,661	$ 96,574	6.63	15.08%	11.18	8.94%	$ 72,019	$ 9,004	$ 3,219	$ 84,242	$ 83,617	-$ 625	15
1905	Land			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1908	Buildings & Fixtures			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1910	Leasehold Improvements	$ 3,959	$ 3,519	$ 440	$ 9,845	$ 492	$ 9,353	$ -	1.00	100.00%	9.50	10.53%	$ 440	$ 985	$ -	$ 1,425	$ 1,424	-$ 0	10
1915	Office Furniture & Equipment (10 years)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1915	Office Furniture & Equipment (5 years)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1920	Computer Equipment - Hardware	$ 13,192	$ 13,192	$ -	$ 145,630	$ 105,304	$ 40,326	$ 16,161		0.00%	2.52	39.68%	$ -	$ 16,002	$ 1,616	$ 17,618	$ 17,606	-$ 12	5
1920	Computer Equip.-Hardware(Post Mar. 22/04)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1920	Computer Equip.-Hardware(Post Mar. 19/07)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1930	Transportation Equipment	$ 297,851	$ 242,004	$ 55,847	$ 517,860	$ 90,511	$ 427,349	$ 1,179	1.50	66.67%	5.74	17.42%	$ 37,231	$ 74,451	$ 92	$ 111,775	$ 111,184	-$ 591	6.39
1935	Stores Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -	
1940	Tools, Shop & Garage Equipment	$ 23,719	$ 20,368	$ 3,351	$ 54,638	$ 13,466	$ 41,172	$ 13,759	1.83	54.64%	7.54	13.26%	$ 1,831	$ 5,460	$ 688	$ 7,980	$ 7,983	$ 3	10
1945	Measurement & Testing Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1950	Power Operated Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1955	Communications Equipment	$ -	$ -	$ -	$ 25,511	$ 12,756	$ 12,755	$ -	-	0.00%	2.50	40.00%	$ -	$ 5,102	$ -	$ 5,102	$ 5,102	$ -	
1955	Communication Equipment (Smart Meters)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1960	Miscellaneous Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1970	Load Management Controls Customer Premises			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1975	Load Management Controls Utility Premises			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1980	System Supervisor Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1985	Miscellaneous Fixed Assets			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1990	Other Tangible Property			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1995	Contributions & Grants			$ -	-$ 258,285	-$ 7,024	-$ 251,261	-$ 63,487		0.00%	49.28	2.03%	$ -	-$ 5,099	-$ 644	-$ 5,743	-$ 6,012	-$ 269	
2005	Property Under Finance Lease			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
	Total	$ 4,417,461	$ 922,809	$ 3,494,652	$ 3,144,343	$ 452,121	$ 2,692,222	$ 494,641					$ 206,599	$ 184,779	$ 9,900	$ 401,278	$ 400,771	-$ 507	
																	400771		

2019		Book Values							Service Lives				Depreciation Expense						
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)[1]	Less Fully Depreciated [7]	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]	
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o	
1611	Computer Software (Formally known as Account 1925)			$ -	$ 116,890	$ 93,979	$ 22,911	$ 50,517		0.00%	1.62	61.73%	$ -	$ 14,143	$ 5,052	$ 19,194	$ 19,178	-$ 16	5
1612	Land Rights (Formally known as Account 1906)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1805	Land			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1808	Buildings	$ 70,722	$ 8,178	$ 62,544	$ 27,421	$ 1,980	$ 25,441	$ -	38.24	2.62%	46.39	2.16%	$ 1,636	$ 548	$ -	$ 2,184	$ 2,184	$ 0	50
1810	Leasehold Improvements			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1815	Transformer Station Equipment >50 kV			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1820	Distribution Station Equipment <50 kV	$ 231,743	$ 34,512	$ 197,231	$ 734,829	$ 46,660	$ 688,169	$ 40,840	28.59	3.50%	41.70	2.40%	$ 6,899	$ 16,503	$ 454	$ 23,855	$ 23,854	-$ 1	45
1820	Wholesale Meters	$ 230,366	$ 62,497	$ 167,869	$ 58,779	$ 8,190	$ 50,589	$ 18,799	13.43	7.45%	21.16	4.73%	$ 12,500	$ 2,391	$ 376	$ 15,266	$ 15,266	-$ 0	25

1825	Storage Battery Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1830	Poles, Towers & Fixtures	$ 353,581	$ 45,097	$ 308,484	$ 573,569	$ 37,780	$ 535,789	$ 120,320	30.29	3.30%	41.67	2.40%	$ 10,184	$ 12,858	$ 1,337	$ 24,379	$ 24,265	-$ 114	45
1835	Overhead Conductors & Devices	$ 1,134,524	$ 113,705	$ 1,020,819	$ 551,684	$ 28,332	$ 523,352	$ 103,492	44.84	2.23%	55.91	1.79%	$ 22,766	$ 9,361	$ 862	$ 32,989	$ 32,987	-$ 2	60
1840	Underground Conduit	$ 19,991	$ 2,556	$ 17,435	$ 37,188	$ 1,660	$ 35,528	$ 9,072	34.11	2.93%	47.83	2.09%	$ 511	$ 743	$ 91	$ 1,345	$ 1,345	$ 0	50
1845	Underground Conductors & Devices	$ 457,934	$ 77,188	$ 380,746	$ 240,225	$ 18,942	$ 221,283	$ 38,965	24.66	4.06%	36.69	2.73%	$ 15,440	$ 6,031	$ 487	$ 21,958	$ 21,956	-$ 2	40
1850	Line Transformers	$ 484,062	$ 59,424	$ 424,638	$ 466,110	$ 26,069	$ 440,041	$ 65,545	31.17	3.21%	39.77	2.51%	$ 13,623	$ 11,065	$ 728	$ 25,416	$ 25,378	-$ 38	45
1855	Services (Overhead & Underground)	$ 207,871	$ 21,575	$ 186,296	$ 118,796	$ 4,531	$ 114,265	$ 29,758	42.29	2.36%	56.74	1.76%	$ 4,405	$ 2,014	$ 248	$ 6,667	$ 6,667	-$ 0	60
1860	Meters	$ 125,913	$ 34,382	$ 91,531	$ -	$ -	$ -	$ -	13.16	7.60%	25.00	4.00%	$ 6,955	$ -	$ -	$ 6,955	$ 6,955	-$ 0	25
1860	Meters (Smart Meters)	$ 743,934	$ 341,546	$ 402,388	$ 220,159	$ 35,451	$ 184,708	$ 73,506	5.63	17.76%	11.56	8.65%	$ 71,472	$ 15,978	$ 2,450	$ 89,901	$ 89,269	-$ 632	15
1905	Land			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1908	Buildings & Fixtures			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1910	Leasehold Improvements	$ 3,959	$ 3,959	$ -	$ 9,845	$ 1,477	$ 8,368	$ -		0.00%	8.50	11.76%	$ -	$ 984	$ -	$ 984	$ 984	-$ 0	10
1915	Office Furniture & Equipment (10 years)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1915	Office Furniture & Equipment (5 years)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1920	Computer Equipment - Hardware	$ 13,192	$ 13,192	$ -	$ 161,792	$ 122,910	$ 38,882	$ 14,639		0.00%	2.86	34.97%	$ -	$ 13,595	$ 1,464	$ 15,059	$ 15,077	$ 18	5
1920	Computer Equip.-Hardware(Post Mar. 22/04)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1920	Computer Equip.-Hardware(Post Mar. 19/07)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1930	Transportation Equipment	$ 333,432	$ 314,816	$ 18,616	$ 517,141	$ 163,810	$ 353,331	$ 1,246	1.00	100.00%	5.07	19.72%	$ 18,616	$ 69,691	$ 125	$ 88,431	$ 87,926	-$ 505	5
1935	Stores Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -	
1940	Tools, Shop & Garage Equipment	$ 12,902	$ 11,382	$ 1,520	$ 68,396	$ 19,617	$ 48,779	$ 4,729	1.59	62.89%	7.13	14.03%	$ 956	$ 6,841	$ 236	$ 8,034	$ 8,034	$ 0	10
1945	Measurement & Testing Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1950	Power Operated Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1955	Communications Equipment	$ -	$ -	$ -	$ 25,511	$ 17,858	$ 7,653	$ -	-	0.00%	1.50	66.67%	$ -	$ 5,102	$ -	$ 5,102	$ 5,102	$ -	
1955	Communication Equipment (Smart Meters)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1960	Miscellaneous Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1970	Load Management Controls Customer Premises			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1975	Load Management Controls Utility Premises			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1980	System Supervisor Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1985	Miscellaneous Fixed Assets			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1990	Other Tangible Property			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1995	Contributions & Grants			$ -	-$ 321,772	-$ 13,036	-$ 308,736	-$ 138,527		0.00%	45.74	2.19%	$ -	-$ 6,750	-$ 1,514	-$ 8,264	-$ 8,521	-$ 257	
2005	Property Under Finance Lease			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
	Total	$ 4,424,126	$ 1,144,009	$ 3,280,117	$ 3,606,563	$ 616,210	$ 2,990,353	$ 432,901					$ 185,963	$ 181,097	$ 12,396	$ 379,456	$ 377,906	-$ 1,550	
																	377906		

2020

Account	Description	Book Values: Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)[1]	Less Fully Depreciated [7]	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Service Lives: Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense: Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]	
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o	
1611	Computer Software (Formally known as Account 1925)			$ -	$ 74,887	$ 20,636	$ 54,251	$ 104,038		0.00%	3.79	26.39%	$ -	$ 14,314	$ 10,404	$ 24,718	$ 24,707	-$ 11	5
1612	Land Rights (Formally known as Account 1906)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1805	Land			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1808	Buildings	$ 70,722	$ 9,813	$ 60,909	$ 27,421	$ 2,528	$ 24,893	$ -	37.24	2.69%	45.39	2.20%	$ 1,636	$ 548	$ -	$ 2,184	$ 2,184	-$ 0	50
1810	Leasehold Improvements			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1815	Transformer Station Equipment >50 kV			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1820	Distribution Station Equipment <50 kV	$ 231,743	$ 48,318	$ 183,425	$ 800,953	$ 83,419	$ 717,534	$ 40,500	26.56	3.77%	38.63	2.59%	$ 6,906	$ 18,575	$ 450	$ 25,931	$ 25,932	$ 1	45
1820	Wholesale Meters	$ 230,366	$ 74,996	$ 155,370	$ 77,577	$ 10,956	$ 66,621	$ -	12.43	8.05%	21.20	4.72%	$ 12,500	$ 3,143	$ -	$ 15,642	$ 14,911	-$ 731	25
1825	Storage Battery Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1830	Poles, Towers & Fixtures	$ 348,484	$ 53,526	$ 294,958	$ 694,975	$ 51,976	$ 642,999	$ 274,048	29.30	3.41%	41.33	2.42%	$ 10,067	$ 16,645	$ 3,045	$ 29,756	$ 29,689	-$ 67	45
1835	Overhead Conductors & Devices	$ 1,134,524	$ 136,469	$ 998,055	$ 655,177	$ 38,554	$ 616,623	$ 65,005	43.90	2.28%	55.75	1.79%	$ 22,735	$ 11,061	$ 542	$ 34,337	$ 34,337	$ 0	60
1840	Underground Conduit	$ 19,991	$ 3,067	$ 16,924	$ 46,260	$ 2,493	$ 43,767	$ 11,904	33.11	3.02%	47.35	2.11%	$ 511	$ 924	$ 119	$ 1,555	$ 1,554	-$ 1	50
1845	Underground Conductors & Devices	$ 457,934	$ 92,626	$ 365,308	$ 279,190	$ 25,461	$ 253,729	$ 33,491	23.66	4.23%	36.22	2.76%	$ 15,440	$ 7,005	$ 419	$ 22,864	$ 22,862	-$ 2	40
1850	Line Transformers	$ 480,451	$ 70,683	$ 409,768	$ 533,507	$ 38,790	$ 494,717	$ 115,156	30.64	3.26%	39.43	2.54%	$ 13,374	$ 13,473	$ 1,280	$ 28,126	$ 28,069	-$ 57	45
1855	Services (Overhead & Underground)	$ 207,871	$ 25,980	$ 181,891	$ 148,554	$ 6,793	$ 141,761	$ 40,519	42.29	2.36%	57.07	1.75%	$ 4,301	$ 2,484	$ 338	$ 7,123	$ 7,123	$ 0	60
1860	Meters	$ 126,123	$ 41,547	$ 84,576	$ -	$ -	$ -	$ -	12.26	8.16%	25.00	4.00%	$ 6,899	$ -	$ -	$ 6,899	$ 6,899	$ 0	25
1860	Meters (Smart Meters)	$ 735,581	$ 407,192	$ 328,389	$ 293,447	$ 53,827	$ 239,620	$ 54,848	4.79	20.88%	12.02	8.32%	$ 68,557	$ 32,133	$ 1,828	$ 102,519	$ 101,728	-$ 791	15
1905	Land			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1908	Buildings & Fixtures			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1910	Leasehold Improvements	$ 3,959	$ 3,959	$ -	$ 9,845	$ 2,461	$ 7,384	$ 1,914		0.00%	7.50	13.33%	$ -	$ 985	$ 96	$ 1,080	$ 1,080	-$ 0	10
1915	Office Furniture & Equipment (10 years)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1915	Office Furniture & Equipment (5 years)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1920	Computer Equipment - Hardware	$ 13,192	$ 13,192	$ -	$ 176,431	$ 137,986	$ 38,445	$ 31,435		0.00%	2.80	35.71%	$ -	$ 13,730	$ 3,144	$ 16,874	$ 16,884	$ 10	5
1920	Computer Equip.-Hardware(Post Mar. 22/04)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1920	Computer Equip.-Hardware(Post Mar. 19/07)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1930	Transportation Equipment	$ 333,432	$ 333,432	$ -	$ 518,387	$ 233,621	$ 284,766	$ -	-	0.00%	4.80	20.83%	$ -	$ 59,326	$ -	$ 59,326	$ 59,563	$ 237	
1935	Stores Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -	
1940	Tools, Shop & Garage Equipment	$ 16,712	$ 16,150	$ 562	$ 72,090	$ 25,658	$ 46,432	$ 661	1.28	78.13%	6.35	15.75%	$ 439	$ 7,312	$ 33	$ 7,784	$ 7,783	-$ 1	10
1945	Measurement & Testing Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1950	Power Operated Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1955	Communications Equipment	$ -	$ -	$ -	$ 25,511	$ 22,960	$ 2,551	$ -	-	0.00%	1.00	100.00%	$ -	$ 2,551	$ -	$ 2,551	$ 2,551	$ -	
1955	Communication Equipment (Smart Meters)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1960	Miscellaneous Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1970	Load Management Controls Customer Premises			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1975	Load Management Controls Utility Premises			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1980	System Supervisor Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1985	Miscellaneous Fixed Assets			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1990	Other Tangible Property			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1995	Contributions & Grants			$ -	-$ 460,298	-$ 21,558	-$ 438,740	-$ 175,615		0.00%	46.00	2.17%	$ -	-$ 9,538	-$ 1,909	-$ 11,447	-$ 11,960	-$ 513	
2005	Property Under Finance Lease			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
	Total	$ 4,411,085	$ 1,330,950	$ 3,080,135	$ 3,973,914	$ 736,561	$ 3,237,353	$ 597,904					$ 163,363	$ 194,671	$ 19,787	$ 377,821	$ 375,896	-$ 1,925	
																	375896		

2021

Account	Description	Book Values: Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)[1]	Less Fully Depreciated [7]	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Service Lives: Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense: Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]	
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o	
1611	Computer Software (Formally known as Account 1925)			$ -	$ 172,182	$ 38,600	$ 133,582	$ -	-	0.00%	3.97	25.19%	$ -	$ 33,648	$ -	$ 33,648	$ 33,671	$ 23	5
1612	Land Rights (Formally known as Account 1906)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1805	Land			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1808	Buildings	$ 70,722	$ 11,449	$ 59,273	$ 27,421	$ 3,077	$ 24,344	$ -	36.24	2.76%	44.39	2.25%	$ 1,636	$ 548	$ -	$ 2,184	$ 2,184	$ 0	50
1810	Leasehold Improvements			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1815	Transformer Station Equipment >50 kV			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1820	Distribution Station Equipment <50 kV	$ 231,743	$ 48,318	$ 183,425	$ 800,953	$ 83,419	$ 717,534	$ 25,000	26.56	3.77%	38.63	2.59%	$ 6,906	$ 18,575	$ 278	$ 25,758	$ 25,760	$ 2	45
1820	Wholesale Meters	$ 230,366	$ 87,495	$ 142,871	$ 77,577	$ 14,098	$ 63,479	$ -	11.43	8.75%	20.20	4.95%	$ 12,500	$ 3,143	$ -	$ 15,642	$ 15,642	-$ 0	25
1825	Storage Battery Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1830	Poles, Towers & Fixtures	$ 348,484	$ 63,596	$ 284,888	$ 967,936	$ 70,553	$ 897,383	$ 400,900	28.29	3.53%	41.50	2.41%	$ 10,070	$ 21,624	$ 4,454	$ 36,148	$ 36,147	-$ 1	45
1835	Overhead Conductors & Devices	$ 1,134,524	$ 159,203	$ 975,321	$ 720,181	$ 50,158	$ 670,023	$ 44,000	42.90	2.33%	55.17	1.81%	$ 22,735	$ 12,145	$ 367	$ 35,246	$ 35,245	-$ 1	60
1840	Underground Conduit	$ 19,991	$ 3,578	$ 16,413	$ 58,165	$ 3,536	$ 54,629	$ 26,000	32.11	3.11%	47.00	2.13%	$ 511	$ 1,162	$ 260	$ 1,933	$ 1,934	$ 1	50
1845	Underground Conductors & Devices	$ 457,934	$ 108,063	$ 349,871	$ 312,681	$ 32,885	$ 279,796	$ 62,000	22.66	4.41%	35.67	2.80%	$ 15,440	$ 7,844	$ 775	$ 24,059	$ 24,056	-$ 3	40
1850	Line Transformers	$ 480,231	$ 83,846	$ 396,385	$ 646,811	$ 52,592	$ 594,219	$ 116,000	29.63	3.37%	39.46	2.53%	$ 13,378	$ 15,059	$ 1,289	$ 29,725	$ 29,726	$ 1	45
1855	Services (Overhead & Underground)	$ 207,871	$ 30,281	$ 177,590	$ 189,072	$ 9,615	$ 179,457	$ 23,600	41.29	2.42%	56.80	1.76%	$ 4,301	$ 3,159	$ 197	$ 7,657	$ 7,657	-$ 0	60
1860	Meters	$ 126,123	$ 48,445	$ 77,678	$ -	$ -	$ -	$ -	11.26	8.88%	25.00	4.00%	$ 6,899	$ -	$ -	$ 6,899	$ 6,899	$ 0	25
1860	Meters (Smart Meters)	$ 730,831	$ 472,697	$ 258,134	$ 335,940	$ 75,102	$ 260,838	$ 65,000	3.80	26.32%	11.46	8.73%	$ 67,930	$ 22,761	$ 2,167	$ 92,857	$ 92,902	$ 45	15
1905	Land			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1908	Buildings & Fixtures			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1910	Leasehold Improvements	$ 3,959	$ 3,959	$ -	$ 11,760	$ 3,541	$ 8,219	$ -		0.00%	6.99	14.31%	$ -	$ 1,176	$ -	$ 1,176	$ 1,176	$ 0	10
1915	Office Furniture & Equipment (10 years)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1915	Office Furniture & Equipment (5 years)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1920	Computer Equipment - Hardware	$ 13,192	$ 13,192	$ -	$ 207,866	$ 154,870	$ 52,996	$ 15,000		0.00%	3.09	32.36%	$ -	$ 17,151	$ 1,500	$ 18,651	$ 18,661	$ 10	5
1920	Computer Equip.-Hardware(Post Mar. 22/04)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1920	Computer Equip.-Hardware(Post Mar. 19/07)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1930	Transportation Equipment	$ 333,432	$ 333,432	$ -	$ 518,387	$ 293,684	$ 224,703	$ 60,000	-	0.00%	4.12	24.27%	$ -	$ 54,540	$ 7,282	$ 61,821	$ 60,527	-$ 1,294	
1935	Stores Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1940	Tools, Shop & Garage Equipment	$ 16,712	$ 16,588	$ 124	$ 72,751	$ 33,003	$ 39,748	$ 2,800	1.00	100.00%	5.39	18.55%	$ 124	$ 7,374	$ 140	$ 7,638	$ 7,643	$ 5	10
1945	Measurement & Testing Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1950	Power Operated Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1955	Communications Equipment	$ -	$ -	$ -	$ 25,511	$ 25,511	$ -	$ 3,700		0.00%	5.00	20.00%	$ -	$ -	$ 370	$ 370	$ 370	$ -	
1955	Communication Equipment (Smart Meters)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1960	Miscellaneous Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1970	Load Management Controls Customer Premises			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1975	Load Management Controls Utility Premises			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1980	System Supervisor Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1985	Miscellaneous Fixed Assets			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1990	Other Tangible Property			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1995	Contributions & Grants			$ -	-$ 635,913	-$ 33,518	-$ 602,395	-$ 400,000		0.00%	43.30	2.31%	$ -	-$ 13,912	-$ 4,619	-$ 18,531	-$ 18,332	$ 199	
2005	Property Under Finance Lease			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
	Total	$ 4,406,115	$ 1,484,142	$ 2,921,973	$ 4,509,281	$ 910,726	$ 3,598,555	$ 444,000					$ 162,429	$ 205,995	$ 14,459	$ 382,883	$ 381,868	-$ 1,015	
																	381868		
																	$ -		

2022

Account	Description	Book Values: Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)[1]	Less Fully Depreciated [7]	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change [2]	Less Fully Depreciated [8]	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Service Lives: Average Remaining Life of Assets Existing Before Policy Change [3]	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change [4]	Depreciation Rate on New Additions	Depreciation Expense: Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions [5]	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance [6]	
		a	b	c = a-b	d	e	f = d- e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n	p	q = p-o	
1611	Computer Software (Formally known as Account 1925)			$ -	$ 164,532	$ 64,622	$ 99,910	$ 5,000	-	0.00%	3.04	32.89%	$ -	$ 32,865	$ 500	$ 33,365	$ 33,406	$ 41	5
1612	Land Rights (Formally known as Account 1906)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1805	Land			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1808	Buildings	$ 70,722	$ 13,084	$ 57,638	$ 27,421	$ 3,625	$ 23,796	$ -	35.24	2.84%	43.39	2.30%	$ 1,636	$ 548	$ -	$ 2,184	$ 2,184	-$ 0	50
1810	Leasehold Improvements			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1815	Transformer Station Equipment >50 kV			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1820	Distribution Station Equipment <50 kV	$ 231,743	$ 55,225	$ 176,518	$ 825,953	$ 102,273	$ 723,680	$ 534,000	25.56	3.91%	37.83	2.64%	$ 6,906	$ 19,130	$ 5,933	$ 31,969	$ 31,971	$ 2	45
1820	Wholesale Meters	$ 230,366	$ 99,995	$ 130,371	$ 77,577	$ 17,241	$ 60,336	$ -	10.43	9.59%	19.20	5.21%	$ 12,500	$ 3,143	$ -	$ 15,642	$ 15,642	-$ 0	25
1825	Storage Battery Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1830	Poles, Towers & Fixtures	$ 348,484	$ 73,666	$ 274,818	$ 1,368,836	$ 96,630	$ 1,272,206	$ 124,314	27.29	3.66%	41.67	2.40%	$ 10,070	$ 30,531	$ 1,381	$ 41,982	$ 41,982	-$ 0	45
1835	Overhead Conductors & Devices	$ 1,134,524	$ 181,937	$ 952,587	$ 764,181	$ 62,669	$ 701,512	$ 43,029	41.90	2.39%	54.47	1.84%	$ 22,735	$ 12,879	$ 359	$ 35,972	$ 35,971	-$ 1	60
1840	Underground Conduit	$ 19,991	$ 4,089	$ 15,902	$ 84,165	$ 4,959	$ 79,206	$ -	31.11	3.21%	47.08	2.12%	$ 511	$ 1,682	$ -	$ 2,194	$ 2,194	$ 0	50
1845	Underground Conductors & Devices	$ 457,934	$ 123,501	$ 334,433	$ 374,681	$ 41,503	$ 333,178	$ -	21.66	4.62%	35.47	2.82%	$ 15,440	$ 9,393	$ -	$ 24,833	$ 24,831	-$ 2	40
1850	Line Transformers	$ 480,231	$ 97,223	$ 383,008	$ 762,811	$ 68,941	$ 693,870	$ 64,987	28.63	3.49%	39.34	2.54%	$ 13,378	$ 17,638	$ 722	$ 31,738	$ 31,737	-$ 1	45
1855	Services (Overhead & Underground)	$ 207,871	$ 34,582	$ 173,289	$ 212,672	$ 12,971	$ 199,701	$ 38,900	40.29	2.48%	56.21	1.78%	$ 4,301	$ 3,553	$ 324	$ 8,178	$ 8,178	$ 0	60
1860	Meters	$ 126,123	$ 55,344	$ 70,779	$ -	$ -	$ -	$ -	10.26	9.75%	25.00	4.00%	$ 6,899	$ -	$ -	$ 6,899	$ 6,899	$ 0	25
1860	Meters (Smart Meters)	$ 730,831	$ 540,666	$ 190,165	$ 400,940	$ 100,035	$ 300,905	$ 29,782	2.83	35.34%	11.10	9.01%	$ 67,196	$ 27,109	$ 993	$ 95,297	$ 95,372	$ 75	15
1905	Land			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1908	Buildings & Fixtures			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1910	Leasehold Improvements	$ 3,959	$ 3,959	$ -	$ 11,760	$ 4,717	$ 7,043	$ -		0.00%	5.99	16.69%	$ -	$ 1,176	$ -	$ 1,176	$ 1,176	$ 0	10
1915	Office Furniture & Equipment (10 years)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	
1915	Office Furniture & Equipment (5 years)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -	

1920	Computer Equipment - Hardware	$ 13,192	$ 13,192	$ -	$ 222,866	$ 173,531	$ 49,335	$ 19,000		0.00%	2.88	34.72%	$ -	$ 17,130	$ 1,900	$ 19,030	$ 19,009	-$ 21						5
1920	Computer Equip.-Hardware(Post Mar. 22/04)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -						
1920	Computer Equip.-Hardware(Post Mar. 19/07)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -						
1930	Transportation Equipment	$ 333,432	$ 333,432	$ -	$ 578,387	$ 354,210	$ 224,177	$ 60,000		0.00%	3.56	28.09%	$ -	$ 62,971	$ 6,000	$ 68,971	$ 69,012	$ 41						5
1935	Stores Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -							
1940	Tools, Shop & Garage Equipment	$ 16,712	$ 16,712	$ -	$ 75,551	$ 40,522	$ 35,029	$ 10,000		0.00%	4.65	21.51%	$ -	$ 7,533	$ 500	$ 8,033	$ 8,038	$ 5						10
1945	Measurement & Testing Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -	$ -	$ -							
1950	Power Operated Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -							
1955	Communications Equipment	$ -	$ -	$ -	$ 29,211	$ 25,881	$ 3,330	$ -	-	0.00%	4.50	22.22%	$ -	$ 740	$ -	$ 740	$ 740	$ -						
1955	Communication Equipment (Smart Meters)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -							
1960	Miscellaneous Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -							
1970	Load Management Controls Customer Premises			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -							
1975	Load Management Controls Utility Premises			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -							
1980	System Supervisor Equipment			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -							
1985	Miscellaneous Fixed Assets			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -							
1990	Other Tangible Property			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -							
1995	Contributions & Grants			$ -	-$ 936,177	-$ 50,742	-$ 885,435	-$ 200,000		0.00%	43.12	2.32%	$ -	-$ 20,534	-$ 2,319	-$ 22,853	-$ 24,974	-$ 2,121						
2005	Property Under Finance Lease			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -							
	Total	**$ 4,406,115**	**$ 1,646,607**	**$ 2,759,508**	**$ 5,045,367**	**$ 1,123,588**	**$ 3,921,779**	**$ 729,012**					**$ 161,571**	**$ 227,486**	**$ 16,293**	**$ 405,350**	**$ 403,368**	**-$ 1,982**						

403368

$ -

$1,402,227

File Number:	EB-2021-0056
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	

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**
Operations	$ 243,874	$ 241,283	$ 245,765	$ 234,903	$ 255,600
Maintenance	$ 267,692	$ 310,482	$ 263,792	$ 259,900	$ 300,100
Billing and Collecting	$ 463,856	$ 448,966	$ 464,935	$ 491,414	$ 478,915
Community Relations	$ 25,277	$ 29,410	$ 29,166	$ 32,500	$ 32,500
Administrative and General	$ 716,911	$ 720,094	$ 760,766	$ 795,955	$ 886,042
Fleet	$ 79,031	$ 84,764	$ 93,849	$ 111,265	$ 113,965
Human Resources (burden)	$ 497,315	$ 503,641	$ 512,038	$ 541,679	$ 581,790
Total OM&A Before Capitalization (B)	$ 2,293,956	$ 2,338,640	$ 2,370,311	$ 2,467,616	$ 2,648,912

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**
Payroll Benefits	$ 64,648	$ 66,428	$ 81,445	$ 103,000	$ 100,000	Yes	
Fleet	$ 24,852	$ 26,407	$ 39,699	$ 63,000	$ 60,000	Yes	
Insert description of additional item(s) and new rows if needed							
Total Capitalized OM&A (A)	$ 89,500	$ 92,835	$ 121,144	$ 166,000	$ 160,000		

% of Capitalized OM&A (=A/B)	4%	4%	5%	7%	6%		

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

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Appendix 2-FB

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

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

			2017			2018			2019			2020			2021			
				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

Income Tax			2017		2018		2019		2020		2021	
			Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial
Net Income - ROE on Rate Base			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Amortization (6% DB and 94% P)			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CCA (6% DB and 94% P)			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Taxable income			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	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										
Net Fixed Assets		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Enter applicable amortization in years:	40											
Opening Gross Fixed Assets			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Gross Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Opening Accumulated Amortization			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Current Year Amortization (before additions)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions Amortization (half year)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Accumulated Amortization		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Opening Net Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Net Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Average Net Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

UCC for PILs Calculation	Test Year										
	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		
Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	
$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	$0	$ -	$ -	
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
	$ -			$ -			$ -			$ -			$ -	
	$ -			$ -			$ -			$ -			$ -	

Test Year

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

Income Tax	2017		2018		2019		2020		2021	
	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial
Net Income - ROE on Rate Base	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Amortization (6% DB and 94% P)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CCA (6% DB and 94% P)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Taxable income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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									
Net Fixed Assets	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Enter applicable amortization in years: 40											
Opening Gross Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Gross Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Opening Accumulated Amortization	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Current Year Amortization (before additions)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions Amortization (half year)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Accumulated Amortization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Opening Net Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Closing Net Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Average Net Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

		Test Year									
UCC for PILs Calculation	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Opening UCC	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Additions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Test Year

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

Test Year

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

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Appendix 2-G
Service Reliability and Quality Indicators

Service Reliability

Index	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	1.01	0.45	0.45	1.43	0.12	1.01	0.45	0.45	1.43	0.12	2.46	3.83	3.28	4.24	2.10	2.46	3.83	3.28	4.24	2.10
SAIFI	0.38	0.29	0.26	0.72	0.08	0.38	0.29	0.26	0.72	0.08	1.05	1.68	1.76	1.80	1.38	1.05	1.68	1.76	1.80	1.38

	5 Year Historical Average																			
SAIDI					0.692					0.692					3.183					3.183
SAIFI					0.348					0.348					1.533					1.533

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%	97.78%	100.00%	100.00%	100.00%
High Voltage Connections	90.0%	N/A	N/A	N/A	N/A	N/A
Telephone Accessibility	65.0%	74.20%	72.87%	76.76%	80.36%	77.81%
Appointments Met	90.0%	94.50%	95.77%	100.00%	100.00%	100.00%
Written Response to Enquires	80.0%	100.00%	86.30%	85.11%	83.98%	81.50%
Emergency Urban Response	80.0%	100.00%	100.00%	100.00%	100.00%	100.00%
Emergency Rural Response	80.0%	N/A	N/A	N/A	N/A	N/A
Telephone Call Abandon Rate	10.0%	2.30%	1.60%	0.66%	0.32%	0.42%
Appointment Scheduling	90.0%	99.10%	99.67%	99.73%	100.00%	100.00%
Rescheduling a Missed Appointment	100.0%	100.00%	100.00%	100.00%	N/A	N/A
Reconnection Performance Standard	85.0%	100.00%	100.00%	98.08%	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 Actual[2]	2017 Actual[2]	2018 Actual[2]	2019 Actual[2]	2020 Actual	Bridge Year	Test Year	CGAAP
		2016	2017	2018	2019	2020	2021	2022	Enter Transition Year
	Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	CGAAP
4082	Retail Services Revenues	-$ 6,756	-$ 6,492	-$ 6,160	-$ 7,045	-$ 7,152	-$ 7,260	-$ 9,300	
4084	Service Transaction Requests (STR) Revenues	-$ 45	-$ 28	-$ 31	-$ 36	-$ 34	-$ 40	-$ 40	
4086	SSS Administration Revenue	-$ 21,243	-$ 22,043	-$ 21,942	-$ 21,856	-$ 21,748	-$ 21,000	-$ 21,000	
4090	Electric Services Incidental to Energy Sales	$ -	$ -	$ -	$ -	$ -			
4205	Interdepartmental Rents	$ -	$ -	$ -	$ -	$ -			
4210	Rent from Electric Property	-$ 43,739	-$ 43,739	-$ 42,402	-$ 44,208	-$ 44,409	-$ 44,410	-$ 88,903	
4215	Other Utility Operating Income	$ -	$ -	$ -	$ -	$ -			
4220	Other Electric Revenues	-$ 2,234	-$ 3,954	-$ 7,284	-$ 7,688	-$ 11,968	-$ 9,000	-$ 9,000	
4225	Late Payment Charges	-$ 75,314	-$ 70,390	-$ 58,515	-$ 55,106	-$ 69,107	-$ 60,000	-$ 60,000	
4230	Sales of Water and Water Power	$ -	$ -	$ -	$ -	$ -			
4235	Miscellaneous Service Revenues	-$ 116,376	-$ 97,264	-$ 81,167	-$ 78,315	-$ 106,104	-$ 107,197	-$ 23,875	
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	$ -	$ -	$ -	$ -	$ -			
4330	Costs and Expenses of Merchandising	$ -	$ -	$ -	$ -	$ -			
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	-$ 3,285	-$ 5,008	$ -	$ -	$ -			
4357	Gain from Retirement of Utility and Other Property	$ -	$ -	$ -	$ -	$ -			
4360	Loss on Disposition of Utility and Other Property	$ 8,790	$ 5,278	$ 8,614	$ 7,731	$ 4,076	$ 6,000	$ 8,000	
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	-$ 6,799	-$ 39,529	-$ 5,064	$ -	$ -	$ -	$ -	
4380	Expenses of Non Rate-Regulated Utility Operations	$ -	$ -	$ -	$ -	$ -			
4385	Non Rate-Regulated Utility Rental Income	$ -	$ -	$ -	$ -	$ -			
4390	Miscellaneous Non-Operating Income	$ -	$ -	$ -	$ -	$ -			
4395	Rate-Payer Benefit Including Interest	$ -	$ -	$ -	$ -	$ -			
4398	Foreign Exchange Gains and Losses, Including Amortization	$ -	$ -	$ -	$ -	$ -			
4405	Interest and Dividend Income	-$ 17,300	-$ 17,347	-$ 17,945	-$ 20,164	-$ 10,282	-$ 3,500	-$ 3,500	
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		-$ 116,376	-$ 97,264	-$ 81,167	-$ 78,315	-$ 106,104	-$ 107,197	-$ 23,875	$ -
Late Payment Charges		-$ 75,314	-$ 70,390	-$ 58,515	-$ 55,106	-$ 69,107	-$ 60,000	-$ 60,000	$ -
Other Operating Revenues		-$ 74,016	-$ 76,254	-$ 77,820	-$ 80,833	-$ 85,311	-$ 81,710	-$ 128,243	$ -
Other Income or Deductions		-$ 18,594	-$ 56,605	-$ 14,394	-$ 12,433	-$ 6,207	$ 2,500	$ 4,500	$ -
Total		-$ 284,299	-$ 300,513	-$ 231,896	-$ 226,687	-$ 266,728	-$ 246,407	-$ 207,618	$ -

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 Actual[2]	2017 Actual[2]	2018 Actual[2]	2019 Actual[2]	2020 Actual	Bridge Year	Test Year	CGAAP
	2016	2017	2018	2019	2020	2021	2022	Enter Transition Year
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	CGAAP
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.

5 **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*								
			5,020,494					
	2015	2016	2017	2018	2019	2020	2021**	Total for 2022**
			%					
2015 CDM Programs						28.34%		
2016 CDM Programs						12.61%		
2017 CDM Programs						33.85%		
2018 CDM Programs						23.27%		
2019 CDM Programs						0.08%		
2020 CDM Programs						1.85%		
Total in Year						**100.00%**		
			kWh					
2015 CDM Programs	1,471,773.00	1,468,799.00	1,468,724.00	1,477,537.00	1,464,249.00	1,449,191	1,448,960.00	1,448,888.00
2016 CDM Programs		650,336.00	650,337.00	649,531.00	644,898.00	644,898	629,611.00	627,462.00
2017 CDM Programs			1,919,195.44	1,750,851.17	1,732,859.39	1,730,935	1,730,780.20	1,724,698.77
2018 CDM Programs				1,216,917.50	1,209,610.50	1,190,247	1,190,246.55	1,190,246.55
2019 CDM Programs					4,763.87	4,195	3,063.11	3,053.82
2020 CDM Programs						94,582	94,582.08	94,582.08
2021 CDM Programs (if applicable)***								
Total in Year	1,471,773.00	2,119,135.00	4,038,256.44	5,094,836.67	5,056,380.76	**5,114,047.68**	**5,097,242.94**	**5,088,931.22**

Inputs do no match 2015-20 CDM target

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

** If a distributor wishes to include projected savings that persist from former Conservation First programs into the 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**	**0**	Distributor can select "0", "0.5", or "1" from drop-down list
Default Value selection rationale.	*Full year impact of 2015 CDM is assumed to be reflected in the base forecast, as the full year persistence of 2015 CDM programs is in the 2018 historical actual data. No further impact is necessary for the manual adjustment to the load forecast.*	*Full year impact of 2016 CDM is assumed to be reflected in the base forecast, as the full year persistence of 2016 CDM programs is in the 2018 historical actual data. No further impact is necessary for the manual adjustment to the load forecast.*	*Full year impact of 2017 CDM is assumed to be reflected in the base forecast, as the full year persistence of 2017 CDM programs is in the 2018 historical actual data. No further impact is necessary for the manual adjustment to the load forecast.*	*Default is 0. Full year impact of 2018 CDM is assumed to be reflected in the base forecast.*	*Default is 0. Full year impact of 2019 CDM is assumed to be reflected in the base forecast. Adjust based on distributor's circumstance*	*Default is 0.5. Adjust based on distributor's circumstance*	*Default is 1. Adjust based on distributor's circumstance*	

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

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

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

2022 LRAMVA and 2022 CDM adjustment to Load Forecast

One manual adjustment for CDM impacts to the 2022 load forecast is made. There is a different but related threshold amount that is used for the 2022 LRAMVA amount for Account 1568.

The amount used for the CDM threshold and the LRAMVA is the kWh that will be used to determine the base amount for the LRAMVA balance for 2022. This allows for a comparison between projected CDM savings and actual CDM savings.

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

The Manual Adjustment for the 2022 Load Forecast is the amount manually subtracted from the system-wide load forecast (either based on a purchased or billed basis) derived from the base forecast from historical data. If the distributor has developed their load forecast on a system purchased basis, then the manual adjustment should be on a system purchased basis, including the adjustment for losses. If the load forecast has been developed on a billed basis, either on a system basis or on a class-specific basis, the manual adjustment should be on a billed basis, excluding losses.

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

	2015	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**Total for 2022**
Amount used for CDM threshold for LRAMVA (2022)	1,448,960.00	629,611.00	1,730,780.20	1,190,246.55	3,063.11	94,582.08	-	

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

Manual adjustment uses "gross" versus "net" (i.e. numbers multiplied by (1 + g). The Weight factor is also used to calculate the impact of each year's program on the CDM adjustment to the 2022 load forecast.

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

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

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

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

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

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

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

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

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

Notes:

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

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

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

(4) Revenues exclude commodity charges.

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

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

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

Distribution System (Total)

	Calendar Year (for 2022 Cost of Service		Consumption (kWh) [3]				Actual kWh (Weather actual)	Weather-normalized	Check	Actual kW	Weather-normalized
				Actual (Weather actual)	Weather-normalized		Weather-normalized				
Historical	*2016*		Actual	101,711,018.28	103,645,080.82	OEB-approved	101,711,018	103,645,081	0	117,849	119,203
Historical	*2017*		Actual	98,838,309.30	101,675,800.04		98,838,309	101,675,800	0	113,925	115,901
Historical	*2018*		Actual	101,848,630.36	100,645,711.79		101,848,630	100,645,712	0	114,702	113,893
Historical	*2019*		Actual	100,219,092.00	99,202,493.02		100,219,092	99,202,493	0	111,923	111,245
Historical	*2020*		Actual	99,512,150.00	97,707,592.03		99,512,150	97,707,592	0	111,159	109,960
Bridge Year	*2021*		Forecast		96,816,967.58		0	96,816,968	0	0	**104,556**
Test Year	*2022*		Forecast		95,531,363.82		0	95,531,364	0	0	**101,078**

Variance Analysis	**Year**	**Year-over-year**		**Versus OEB-approved**
	2016			
	2017	-2.8%	-1.9%	
	2018	3.0%	-1.0%	
	2019	-1.6%	-1.4%	
	2020	-0.7%	-1.5%	
	2021		-0.9%	
	2022		-1.3%	
	Geometric Mean	-0.7%	-1.6%	

Actual kW
117,849
113,925
114,702
111,923
111,159
104,556

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	5,071	OEB-approved		Actual	40,480,043.33	41,459,183.58	OEB-approved	Actual	7,982.65	8,175.74	OEB-approved
Historical	*2017*	Actual	5,089			Actual	39,379,535.36	40,816,523.81		Actual	7,738.17	8,020.54	
Historical	*2018*	Actual	5,105			Actual	42,538,788.82	41,907,612.07		Actual	8,332.77	8,209.13	
Historical	*2019*	Actual	5,113			Actual	42,182,601.00	41,645,385.82		Actual	8,250.07	8,145.00	
Historical	*2020*	Actual	5,107			Actual	43,593,897.00	42,606,035.39		Actual	8,536.11	8,342.67	
Bridge Year	*2021*	Forecast	5,118			Forecast		43,191,009.09		Forecast	0.00	8,439.04	
Test Year	*2022*	Forecast	5,129			Forecast		43,536,196.04		Forecast	0.00	8,488.24	

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	0.4%		*2017*	-2.7%	-1.6%		*2017*	-3.1%	-1.9%	
	2018	0.3%		*2018*	8.0%	2.7%		*2018*	7.7%	2.4%	
	2019	0.2%		*2019*	-0.8%	-0.6%		*2019*	-1.0%	-0.8%	
	2020	-0.1%		*2020*	3.3%	2.3%		*2020*	3.5%	2.4%	
	2021	0.2%		*2021*		1.4%		*2021*		1.2%	
	2022	0.2%		*2022*		0.8%		*2022*		0.6%	
	Geometric Mean	0.2%		Geometric Mean	2.5%	1.0%		Geometric Mean	2.3%	0.8%	

	Calendar Year (for 2022 Cost of Service)	Revenues			
Historical	*2016*	Actual	$ 1,412,658	OEB-approved	
Historical	*2017*	Actual	$ 1,500,818		
Historical	*2018*	Actual	$ 1,609,148		
Historical	*2019*	Actual	$ 1,623,109		
Historical	*2020*	Actual	$ 1,634,619		
Bridge Year (Foreca	*2021*	Forecast	$ 1,633,051		
Test Year (Forecast)	*2022*	Forecast	$ 2,072,305		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2016		
	2017	6.2%	
	2018	7.2%	
	2019	0.9%	
	2020	0.7%	
	2021	-0.1%	
	2022	26.9%	
	Geometric Mean	8.0%	

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	740	OEB-approved		Actual	20,348,622.96	20,840,819.95	OEB-approved		Actual	27,498.14	28,163.27	OEB-approved	
Historical	*2017*	Actual	741			Actual	19,816,422.94	20,539,538.91			Actual	26,742.81	27,718.68		
Historical	*2018*	Actual	739			Actual	20,252,448.66	19,951,949.40			Actual	27,405.21	26,998.58		
Historical	*2019*	Actual	735			Actual	19,700,297.00	19,449,404.49			Actual	26,803.13	26,461.77		
Historical	*2020*	Actual	731			Actual	18,533,558.00	18,113,577.41			Actual	25,353.70	24,779.18		
Bridge Year	*2021*	Forecast	729			Forecast		17,747,657.26			Forecast	0.00	24,345.21		
Test Year	*2022*	Forecast	727			Forecast		17,290,656.16			Forecast	0.00	23,783.57		

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	0.1%		*2017*	-2.6%	-1.4%		*2017*	-2.7%	-1.6%	
	2018	-0.3%		*2018*	2.2%	-2.9%		*2018*	2.5%	-2.6%	
	2019	-0.5%		*2019*	-2.7%	-2.5%		*2019*	-2.2%	-2.0%	
	2020	-0.5%		*2020*	-5.9%	-6.9%		*2020*	-5.4%	-6.4%	
	2021	-0.3%		*2021*		-2.0%		*2021*		-1.8%	
	2022	-0.3%		*2022*		-2.6%		*2022*		-2.3%	
	Geometric Mean	-0.4%		Geometric Mean	-3.1%	-3.7%		Geometric Mean	-2.7%	-3.3%	

	Calendar Year (for 2022 Cost of Service	Revenues			
Historical	*2016*	Actual	$ 466,732	OEB-approved	
Historical	*2017*	Actual	$ 495,355		
Historical	*2018*	Actual	$ 503,343		
Historical	*2019*	Actual	$ 531,693		
Historical	*2020*	Actual	$ 506,733		
Bridge Year (Foreca	*2021*	Forecast	$ 488,346		
Test Year (Forecast)	*2022*	Forecast	$ 502,426		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2016		
	2017	6.1%	
	2018	1.6%	
	2019	5.6%	
	2020	-4.7%	
	2021	-3.6%	
	2022	2.9%	
	Geometric Mean	1.5%	

3 Customer Class: GS 50 to 4,999 kW

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

	Calendar Year (for 2022 Cost of Service	Customers				Consumption (kWh) [3]				Consumption (kWh) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2016*	Actual	64	OEB-approved		Actual	39,456,019.00	39,918,744.30	OEB-approved		Actual	616,500.30	623,730.38	OEB-approved	
Historical	*2017*	Actual	63			Actual	38,286,678.00	38,964,064.32			Actual	607,725.05	618,477.21		
Historical	*2018*	Actual	65			Actual	37,703,866.30	37,432,623.76			Actual	580,059.48	575,886.52		
Historical	*2019*	Actual	62			Actual	37,004,001.00	36,775,509.71			Actual	596,838.73	593,153.38		
Historical	*2020*	Actual	61			Actual	36,107,964.00	35,711,248.23			Actual	591,933.84	585,430.30		
Bridge Year	*2021*	Forecast	60			Forecast		34,605,282.26			Forecast	0.00	576,754.70		
Test Year	*2022*	Forecast	59			Forecast		33,433,327.13			Forecast	0.00	566,666.56		

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	-1.6%		*2017*	-3.0%	-2.4%		*2017*	-1.4%	-0.8%	
	2018	3.2%		*2018*	-1.5%	-3.9%		*2018*	-4.6%	-6.9%	
	2019	-4.6%		*2019*	-1.9%	-1.8%		*2019*	2.9%	3.0%	
	2020	-1.6%		*2020*	-2.4%	-2.9%		*2020*	-0.8%	-1.3%	
	2021	-1.6%		*2021*		-3.1%		*2021*		-1.5%	
	2022	-1.7%		*2022*		-3.4%		*2022*		-1.7%	
	Geometric Mean	-1.6%		Geometric Mean	-2.9%	-3.5%		Geometric Mean	-1.3%	-1.9%	

	Calendar Year (for 2022 Cost of Service	Revenues				Demand (kW)				Demand (kW) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2016*	Actual	$ 419,957	OEB-approved		Actual	115,476.90	116,831	OEB-approved		Actual	1804.33	1825.49	OEB-approved	
Historical	*2017*	Actual	$ 425,839			Actual	111,704.20	113,681			Actual	1773.08	1804.45		
Historical	*2018*	Actual	$ 456,243			Actual	112,493.40	111,684			Actual	1730.67	1718.22		
Historical	*2019*	Actual	$ 460,313			Actual	109,763.60	109,086			Actual	1770.38	1759.45		
Historical	*2020*	Actual	$ 454,448			Actual	109,147.00	107,948			Actual	1789.30	1769.64		
Bridge Year (Foreca	*2021*	Forecast	$ 436,424			Forecast		102,549			Forecast	0	1709.15		
Test Year (Forecast)	*2022*	Forecast	$ 442,161			Forecast		99,076			Forecast	0	1679.26		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2016			*2016*				*2016*			
	2017	1.4%		*2017*	-3.3%	-2.7%		*2017*	-1.7%	-1.2%	
	2018	7.1%		*2018*	0.7%	-1.8%		*2018*	-2.4%	-4.8%	
	2019	0.9%		*2019*	-2.4%	-2.3%		*2019*	2.3%	2.4%	
	2020	-1.3%		*2020*	-0.6%	-1.0%		*2020*	1.1%	0.6%	
	2021	-4.0%		*2021*		-5.0%		*2021*		-3.4%	
	2022	1.3%		*2022*		-3.4%		*2022*		-1.7%	
	Geometric Mean	1.0%		Geometric Mean	-1.9%	-3.2%		Geometric Mean	-0.3%	-1.7%	

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

	Calendar Year (for 2022 Cost of Service	Customers				Consumption (kWh) [3]				Consumption (kWh) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2016*	Actual	1,711	OEB-approved		Actual	773,158.00	773,158.00	OEB-approved		Actual	451.87	451.87	OEB-approved	
Historical	*2017*	Actual	1,711			Actual	716,670.00	716,670.00			Actual	418.86	418.86		
Historical	*2018*	Actual	1,711			Actual	714,488.57	714,488.57			Actual	417.59	417.59		
Historical	*2019*	Actual	1,711			Actual	691,963.00	691,963.00			Actual	404.42	404.42		
Historical	*2020*	Actual	1,712			Actual	644,755.00	644,755.00			Actual	376.61	376.61		
Bridge Year	*2021*	Forecast	1,712			Forecast		642,913.64			Forecast	0.00	375.53		
Test Year	*2022*	Forecast	1,712			Forecast		642,913.64			Forecast	0.00	375.53		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2016			*2016*				*2016*			
	2017	0.0%		*2017*	-7.3%	-7.3%		*2017*	-7.3%	-7.3%	
	2018	0.0%		*2018*	-0.3%	-0.3%		*2018*	-0.3%	-0.3%	
	2019	0.0%		*2019*	-3.2%	-3.2%		*2019*	-3.2%	-3.2%	
	2020	0.1%		*2020*	-6.8%	-6.8%		*2020*	-6.9%	-6.9%	
	2021	0.0%		*2021*		-0.3%		*2021*		-0.3%	
	2022	0.0%		*2022*		0.0%		*2022*		0.0%	
	Geometric Mean	0.0%		Geometric Mean	-5.9%	-3.6%		Geometric Mean	-5.9%	-3.6%	

	Calendar Year (for 2022 Cost of Service	Revenues				Demand (kW)				Demand (kW) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2016*	Actual	$ 98,403	OEB-approved		Actual	2070.32	2,070	OEB-approved		Actual	1.21	1.21	OEB-approved	
Historical	*2017*	Actual	$ 127,247			Actual	1944.62	1,945			Actual	1.14	1.14		
Historical	*2018*	Actual	$ 101,590			Actual	1938.5	1,939			Actual	1.13	1.13		
Historical	*2019*	Actual	$ 97,216			Actual	1886.9	1,887			Actual	1.10	1.10		
Historical	*2020*	Actual	$ 99,153			Actual	1743.9	1,744			Actual	1.02	1.02		
Bridge Year (Foreca	*2021*	Forecast	$ 96,242			Forecast		1,744			Forecast	0	1.02		
Test Year (Forecast)	*2022*	Forecast	$ 109,634			Forecast		1,744			Forecast	0	1.02		

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	29.3%		*2017*	-6.1%	-6.1%		*2017*	-6.1%	-6.1%	
	2018	-20.2%		*2018*	-0.3%	-0.3%		*2018*	-0.3%	-0.3%	
	2019	-4.3%		*2019*	-2.7%	-2.7%		*2019*	-2.7%	-2.7%	
	2020	2.0%		*2020*	-7.6%	-7.6%		*2020*	-7.6%	-7.6%	
	2021	-2.9%		*2021*		0.0%		*2021*		0.0%	
	2022	13.9%		*2022*		0.0%		*2022*		0.0%	
	Geometric Mean	2.2%		Geometric Mean	-5.6%	-3.4%		Geometric Mean	-5.6%	-3.4%	

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

	Calendar Year (for 2022 Cost of Service	Customers				Consumption (kWh) [3]				Consumption (kWh) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2016*	Actual	73	OEB-approved		Actual	106,791.00	106,791.00	OEB-approved		Actual	1,462.89	1,462.89	OEB-approved	
Historical	*2017*	Actual	71			Actual	99,906.00	99,906.00			Actual	1,407.13	1,407.13		
Historical	*2018*	Actual	72			Actual	97,401.00	97,401.00			Actual	1,352.79	1,352.79		
Historical	*2019*	Actual	74			Actual	98,084.00	98,084.00			Actual	1,325.46	1,325.46		
Historical	*2020*	Actual	73			Actual	96,660.00	96,660.00			Actual	1,324.11	1,324.11		
Bridge Year	*2021*	Forecast	73			Forecast		94,789.32			Forecast	0.00	1,298.48		
Test Year	*2022*	Forecast	73			Forecast		92,954.85			Forecast	0.00	1,273.35		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved	Year	Year-over-year		Test Year Versus OEB-approved
	2016			*2016*				*2016*			
	2017	-2.7%		*2017*	-6.4%	-6.4%		*2017*	-3.8%	-3.8%	
	2018	1.4%		*2018*	-2.5%	-2.5%		*2018*	-3.9%	-3.9%	
	2019	2.8%		*2019*	0.7%	0.7%		*2019*	-2.0%	-2.0%	
	2020	-1.4%		*2020*	-1.5%	-1.5%		*2020*	-0.1%	-0.1%	
	2021	0.0%		*2021*		-1.9%		*2021*		-1.9%	
	2022	0.0%		*2022*		-1.9%		*2022*		-1.9%	
	Geometric Mean	0.0%		Geometric Mean	-3.3%	-2.7%		Geometric Mean	-3.3%	-2.7%	

	Calendar Year (for 2022 Cost of Service	Revenues				Demand (kW)				Demand (kW) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2016*	Actual	$ 6,474	OEB-approved		Actual	302	302	OEB-approved		Actual	4.14	4.14	OEB-approved	
Historical	*2017*	Actual	$ 7,064			Actual	275.7	276			Actual	3.88	3.88		
Historical	*2018*	Actual	$ 7,499			Actual	270.2	270			Actual	3.75	3.75		
Historical	*2019*	Actual	$ 7,970			Actual	272.4	272			Actual	3.68	3.68		
Historical	*2020*	Actual	$ 7,969			Actual	268.5	269			Actual	3.68	3.68		
Bridge Year (Foreca	*2021*	Forecast	$ 7,898			Forecast		263			Forecast	0	3.61		
Test Year (Forecast)	*2022*	Forecast	$ 9,487			Forecast		258			Forecast	0	3.54		

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	9.1%		*2017*	-8.7%	-8.7%		*2017*	-6.1%	-6.1%	
	2018	6.2%		*2018*	-2.0%	-2.0%		*2018*	-3.4%	-3.4%	
	2019	6.3%		*2019*	0.8%	0.8%		*2019*	-1.9%	-1.9%	
	2020	0.0%		*2020*	-1.4%	-1.4%		*2020*	-0.1%	-0.1%	
	2021	-0.9%		*2021*		-1.9%		*2021*		-1.9%	
	2022	20.1%		*2022*		-1.9%		*2022*		-1.9%	
	Geometric Mean	7.9%		Geometric Mean	-3.8%	-3.1%		Geometric Mean	-3.8%	-3.1%	

6 Customer Class: Unmetered Loads

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	58	OEB-approved		Actual	546,384.00	546,384.00	OEB-approved		Actual	9,420.41	9,420.41	OEB-approved	
Historical	*2017*	Actual	57			Actual	539,097.00	539,097.00			Actual	9,457.84	9,457.84		
Historical	*2018*	Actual	57			Actual	541,637.00	541,637.00			Actual	9,502.40	9,502.40		
Historical	*2019*	Actual	57			Actual	542,146.00	542,146.00			Actual	9,511.33	9,511.33		
Historical	*2020*	Actual	57			Actual	535,316.00	535,316.00			Actual	9,391.51	9,391.51		
Bridge Year	*2021*	Forecast	57			Forecast		535,316.00			Forecast	0.00	9,391.51		
Test Year	*2022*	Forecast	57			Forecast		535,316.00			Forecast	0.00	9,391.51		

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	-1.7%		*2017*	-1.3%	-1.3%		*2017*	0.4%	0.4%	
	2018	0.0%		*2018*	0.5%	0.5%		*2018*	0.5%	0.5%	
	2019	0.0%		*2019*	0.1%	0.1%		*2019*	0.1%	0.1%	
	2020	0.0%		*2020*	-1.3%	-1.3%		*2020*	-1.3%	-1.3%	
	2021	0.0%		*2021*		0.0%		*2021*		0.0%	
	2022	0.0%		*2022*		0.0%		*2022*		0.0%	
	Geometric Mean	-0.3%		Geometric Mean	-0.7%	-0.4%		Geometric Mean	-0.1%	-0.1%	

	Calendar Year (for 2022 Cost of Service	Revenues			
Historical	*2016*	Actual	$ 12,979	OEB-approved	
Historical	*2017*	Actual	$ 13,087		
Historical	*2018*	Actual	$ 13,921		
Historical	*2019*	Actual	$ 14,140		
Historical	*2020*	Actual	$ 13,949		
Bridge Year (Foreca	*2021*	Forecast	$ 14,247		
Test Year (Forecast)	*2022*	Forecast	$ 16,474		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2016		
	2017	0.8%	
	2018	6.4%	
	2019	1.6%	
	2020	-1.3%	
	2021	2.1%	
	2022	15.6%	
	Geometric Mean	4.9%	

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	$ 254,368	$ 247,781	$ 340,099	$ 354,881	$ 335,193	$ 351,313	$ 330,203	$ 362,465
Maintenance	$ 433,201	$ 429,760	$ 474,059	$ 398,021	$ 470,618	$ 390,659	$ 381,905	$ 450,600
SubTotal	$ 687,569	$ 677,541	$ 814,159	$ 752,902	$ 805,811	$ 741,973	$ 712,108	$ 813,065
%Change (year over year)		-1.5%	20.2%	-7.5%	7.0%	-7.9%	-4.0%	14.2%
%Change (Test Year vs Last Rebasing Year - Actual)								20.0%
Billing and Collecting	$ 506,836	$ 526,212	$ 526,242	$ 548,505	$ 535,954	$ 541,821	$ 570,717	$ 551,220
Community Relations	$ 30,592	$ 20,924	$ 13,441	$ 25,277	$ 29,410	$ 29,166	$ 32,500	$ 32,500
Administrative and General	$ 867,827	$ 886,178	$ 898,621	$ 877,772	$ 874,630	$ 936,208	$ 986,291	$ 1,092,127
SubTotal	**$ 1,405,255**	**$ 1,433,314**	**$ 1,438,304**	**$ 1,451,553**	**$ 1,439,994**	**$ 1,507,195**	**$ 1,589,508**	**$ 1,675,847**
%Change (year over year)		2.0%	0.3%	0.9%	-0.8%	4.7%	5.5%	5.4%
%Change (Test Year vs Last Rebasing Year - Actual)								16.9%
Total	**$ 2,092,824**	**$ 2,110,856**	**$ 2,252,463**	**$ 2,204,456**	**$ 2,245,805**	**$ 2,249,168**	**$ 2,301,616**	**$ 2,488,912**
%Change (year over year)		0.9%	6.7%	-2.1%	1.9%	0.1%	2.3%	8.1%

	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]	$ 254,368	$ 247,781	$ 340,099	$ 354,881	$ 335,193	$ 351,313	$ 330,203	$ 362,465
Maintenance[5]	$ 433,201	$ 429,760	$ 474,059	$ 398,021	$ 470,618	$ 390,659	$ 381,905	$ 450,600
Billing and Collecting[6]	$ 506,836	$ 526,212	$ 526,242	$ 548,505	$ 535,954	$ 541,821	$ 570,717	$ 551,220
Community Relations[7]	$ 30,592	$ 20,924	$ 13,441	$ 25,277	$ 29,410	$ 29,166	$ 32,500	$ 32,500
Administrative and General[8]	$ 867,827	$ 886,178	$ 898,621	$ 877,772	$ 874,630	$ 936,208	$ 986,291	$ 1,092,127
Total	**$ 2,092,824**	**$ 2,110,856**	**$ 2,252,463**	**$ 2,204,456**	**$ 2,245,805**	**$ 2,249,168**	**$ 2,301,616**	**$ 2,488,912**
%Change (year over year)		0.9%		-2.1%	1.9%	0.1%	2.3%	8.1%

Note:

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

	Last Rebasing Year 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	**$ 254,368**	**$ 247,781**	**$ 6,587**	**$ 340,099**	**$ 354,881**	**$ 335,193**	**$ 351,313**	**$ 330,203**	**-$ 21,110**	**$ 362,465**	**$ 32,262**
Maintenance	**$ 433,201**	**$ 429,760**	**$ 3,441**	**$ 474,059**	**$ 398,021**	**$ 470,618**	**$ 390,659**	**$ 381,905**	**-$ 8,754**	**$ 450,600**	**$ 68,695**
Billing and Collecting	**$ 506,836**	**$ 526,212**	**-$ 19,376**	**$ 526,242**	**$ 548,505**	**$ 535,954**	**$ 541,821**	**$ 570,717**	**$ 28,896**	**$ 551,220**	**-$ 19,497**
Community Relations	**$ 30,592**	**$ 20,924**	**$ 9,668**	**$ 13,441**	**$ 25,277**	**$ 29,410**	**$ 29,166**	**$ 32,500**	**$ 3,334**	**$ 32,500**	**$ -**
Administrative and General	**$ 867,827**	**$ 886,178**	**-$ 18,351**	**$ 898,621**	**$ 877,772**	**$ 874,630**	**$ 936,208**	**$ 986,291**	**$ 50,083**	**$ 1,092,127**	**$ 105,836**
Total OM&A Expenses	**$ 2,092,824**	**$ 2,110,856**	**-$ 18,032**	**$ 1,438,304**	**$ 2,204,456**	**$ 2,245,805**	**$ 2,249,168**	**$ 2,301,616**	**$ 52,448**	**$ 2,488,912**	**$ 187,296**
Adjustments for Total non-recoverable items[1]											
Total Recoverable OM&A Expenses	**$ 2,092,824**	**$ 2,110,856**	**-$ 18,032**	**$ 1,438,304**	**$ 2,204,456**	**$ 2,245,805**	**$ 2,249,168**	**$ 2,301,616**	**$ 52,448**	**$ 2,488,912**	**$ 187,296**
Variance from previous year				-$ 672,552	$ 766,152	$ 41,350	$ 3,362	$ 52,448		$ 187,296	
Percent change (year over year)				0%	53%	2%	0%	2%		8%	
Percent Change: Test year vs. Most Current Actual										10.66%	
Simple average of %variance for all years										13.15%	
Compound Annual Growth Rate for all years											2.8%
Compound Growth Rate (2020 vs. 2016 Actuals)										1.6%	

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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	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	
Opening Balance[2]	$ 2,092,824	$ 2,110,856	$ 2,252,463	$ 2,204,456	$ 2,245,805	$ 2,249,168	$ 2,301,617
Staffing (payroll and benefits)	$ 13,225	$ 64,283	-$ 104,801	$ 62,983	$ 23,913	$ 20,690	$ 110,039
Third Party Service Providers	$ 1,495	$ 5,887	$ 78,376	-$ 38,992	$ 6,355	$ 46,680	$ 4,944
Regulatory	$ 639	$ 35	$ 13,600	-$ 960	$ 149	-$ 16,012	$ 20,201
Bad Debts	$ 2,157	-$ 4,397	-$ 5,750	-$ 17,987	$ 27,891	$ 1,662	$ -
Smart Meter Communications/MDMR	$ 2,741	$ 847	$ 1,549	-$ 5,862	-$ 2,003	$ 3,723	$ -
Vegetation Management	-$ 114	$ 14,674	-$ 7,013	-$ 16,354	$ 8,200	$ 1,300	$ -
Training	-$ 78	$ 4,664	$ 406	$ 3,791	-$ 15,395	$ 4,973	$ 23,400
PCB Transformer Removal	$ -	$ 449	$ 9,551	$ 10,000	$ -	$ -	-$ 10,000
Travel/Meetings	$ 137	$ 3,308	-$ 773	-$ 1,005	-$ 16,450	-$ 900	$ 19,785
Joint Use of Poles	-$ 911	-$ 5,512	$ -	$ 33,665	-$ 7,850	$ 421	$ -
Use of Utilities Company assets	$ 1,249	-$ 7,182	-$ 1,676	-$ 1,856	-$ 1,756	-$ 536	$ -
Insurance	$ 871	-$ 1,643	-$ 5,352	$ 1,486	$ 1,704	$ 293	$ 779
Other	-$ 3,379	$ 66,194	-$ 26,124	$ 12,440	-$ 21,395	-$ 9,845	$ 18,147
Closing Balance[2]	$ 2,110,856	$ 2,252,463	$ 2,204,456	$ 2,245,805	$ 2,249,168	$ 2,301,617	$ 2,488,912

2,488,912

$ -

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	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**		
Customer Focus										
									0	0
Billing and Customer Service	338,547	341,640	347,826	378,183	392,555	370,623	398,208	388,593	17,970	50,046
Bad Debts	56,425	58,582	54,185	48,434	30,447	58,338	60,000	60,000	1,662	3,575
Community Relations and LEAP	35,709	24,424	16,941	28,777	32,910	34,416	37,900	37,900	3,484	2,191
Collecting	53,753	55,808	49,530	53,420	48,668	49,179	50,617	53,797	4,617	43
									0	0
Sub-Total	484,434	480,453	468,482	508,815	504,580	512,556	546,724	540,289	27,733	55,856
Operational Effectiveness										
									0	0
Overhead Maintenance	447,278	424,098	464,698	380,556	477,268	421,186	387,350	451,885	30,699	4,607
Underground Maintenance	17,983	39,079	52,763	53,685	60,922	60,208	62,245	71,855	11,647	53,872
Engineering and Supervision	72,286	80,447	129,819	147,860	126,702	119,171	121,534	123,565	4,394	51,279
Education, Health & Safety	36,634	35,581	43,553	43,186	45,972	14,127	18,200	61,385	47,258	24,751
Substation Maintenance	47,907	48,345	50,959	50,225	49,947	50,641	47,150	49,990	-651	2,083
Fleet Costs	59,852	59,412	72,884	71,924	77,128	70,876	63,878	76,565	5,689	16,713
Building Maintenance	44,330	44,330	52,708	53,645	45,873	37,171	35,500	36,500	-671	-7,830
Vegetation Maintenance	14,307	14,193	28,867	21,854	5,500	13,700	15,000	15,000	1,300	693
Administrative and Financial	678,135	692,613	683,749	652,477	650,194	725,738	794,404	848,327	122,589	170,192
Meter Maintenance and Reading	75,102	75,789	84,539	92,521	68,714	78,644	78,838	72,150	-6,494	-2,952
									0	0
Sub-Total	1,493,815	1,513,886	1,664,539	1,567,933	1,608,220	1,591,463	1,624,099	1,807,222	215,760	313,407
Public and Regulatory Responsiveness										
									0	0
Governance	45,671	46,088	51,379	52,147	56,918	67,210	68,573	58,200	-9,010	12,529
Regulatory Compliance	28,548	29,187	29,222	42,823	41,863	42,011	25,999	46,200	4,189	17,652
Legal	1,495	1,508	750	0	0				0	-1,495
Liability and Property Insurance	38,863	39,733	38,091	32,738	34,224	35,928	36,221	37,000	1,072	-1,863
									0	0
Sub-Total	114,576	116,517	119,442	127,707	133,004	145,149	130,793	141,400	-3,749	26,824
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	**2,092,824**	**2,110,856**	**2,252,463**	**2,204,456**	**2,245,805**	**2,249,168**	**2,301,617**	**2,488,912**	**239,744**	**396,088**
								2,488,912		

Notes:

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

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

	A	J	K	O	R	U	X	Y	Z
1								**File Number:**	EB-2021-0056
2								**Exhibit:**	
3								**Tab:**	
4	**TO BE UPDATED AT THE DRAFT RATE ORDER STAGE**							**Schedule:**	
5								**Page:**	
6									
7								**Date:**	
8									
9	**Appendix 2-K**								
10	**Employee Costs**								
11									
12		**Last Rebasing Year (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)	3	3	3	3	3	3	3	3
15	Non-Management (union and non-union)	12	12	13	11	12	12	12	12
16	Total	15	15	16	14	15	15	15	15
17	**Total Salary and Wages including ovetime and incentive pay**								
18	Management (including executive)								
19	Non-Management (union and non-union)	$ 929,215	$ 907,100	$ 982,289	$ 908,909	$ 983,493	$ 1,049,581	$ 1,054,192	$ 1,130,452
20	Total	$ 929,215	$ 907,100	$ 982,289	$ 908,909	$ 983,493	$ 1,049,581	$ 1,054,192	$ 1,130,452
21	**Total Benefits (Current + Accrued)**								
22	Management (including executive)								
23	Non-Management (union and non-union)	$ 442,982	$ 450,715	$ 505,233	$ 508,183	$ 515,305	$ 528,059	$ 584,549	$ 626,539
24	Total	$ 442,982	$ 450,715	$ 505,233	$ 508,183	$ 515,305	$ 528,059	$ 584,549	$ 626,539
25	**Total Compensation (Salary, Wages, & Benefits)**								
26	Management (including executive)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	Non-Management (union and non-union)	$ 1,372,197	$ 1,357,815	$ 1,487,522	$ 1,417,092	$ 1,498,798	$ 1,577,640	$ 1,638,741	$ 1,756,991
28	Total	$ 1,372,197	$ 1,357,815	$ 1,487,522	$ 1,417,092	$ 1,498,798	$ 1,577,640	$ 1,638,741	$ 1,756,991
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	$ 687,569	$ 677,541	$ 814,159	$ 752,902	$ 805,811	$ 741,973	$ 712,108	$ 813,065
Admin Expenses[6]	$ 1,405,255	$ 1,433,314	$ 1,438,304	$ 1,451,553	$ 1,439,994	$ 1,507,195	$ 1,589,508	$ 1,675,847
Total Recoverable OM&A from Appendix 2-JB [5]	$ 2,092,824	$ 2,110,856	$ 2,252,463	$ 2,204,456	$ 2,245,805	$ 2,249,168	$ 2,301,616	$ 2,488,912
Number of Customers [2,4]	7,717	7,717	7,732	7,749	7,752	7,741	7,748	7,770
Number of FTEs [3,4]	15	15	16	14	15	14	15	15
Customers/FTEs	514	514	483	554	517	553	517	518
OM&A cost per customer								
O&M per customer	$89	$88	$105	$97	$104	$96	$92	$105
Admin per customer	$182	$186	$186	$187	$186	$195	$205	$216
Total OM&A per customer	$271	$274	$291	$284	$290	$291	$297	$320
OM&A cost per FTE								
O&M per FTE	$45,838	$45,169	$50,885	$53,779	$53,721	$52,998	$47,474	$54,204
Admin per FTE	$93,684	$95,554	$89,894	$103,682	$96,000	$107,657	$105,967	$111,723
Total OM&A per FTE	$139,522	$140,724	$140,779	$157,461	$149,720	$160,655	$153,441	$165,927

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.

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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		16,392	16,392	16,396	16,392	-0.02%	24,800	51.29%
2	OEB Section 30 Costs (OEB-initiated)			98	98	814	807	-0.86%	1,480	83.40%
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]			155	155	1,598	532	-66.71%		-100.00%
8	Other regulatory agency fees or assessments			800	800	800	800	0.00%	800	0.00%
9	Any other costs for regulatory matters (please define)			557	557					
10	Intervenor costs									
11	Include other items in green cells, as applicable									
12										
13										
14										
15										
16										
17										
18										
19										
20										
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24										
25										
26										
27										
28										
29										
30										
	Regulatory Costs (One-Time)									
1	Expert Witness costs									
2	Legal costs			2,189	2,189	4,700	1,568	-66.64%	4,000	155.10%
3	Consultants' costs			7,014	7,014	13,161	4,388	-66.66%	11,120	153.42%
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			1,983	1,983	4,541	1,512	-66.70%	4,000	164.55%
7	OEB Section 30 Costs (application-related)									
8	Include other items in green cells, as applicable									
9										
10										
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30										
1	Sub-total - Ongoing Costs [2]		$ -	$ 18,001	$ 18,001	$ 19,608	$ 18,531	-5.49%	$ 27,080	46.13%
2	Sub-total - One-time Costs [3]		$ -	$ 11,186	$ 11,186	$ 22,402	$ 7,468	-66.66%	$ 19,120	156.03%
3	Total		$ -	$ 29,187	$ 29,187	$ 42,010	$ 25,999	-38.11%	$ 46,200	77.70%
				29187	29187	42011	25999		46200	
					$ -		$ -		$ -	

Application-Related One-Time Costs	Total
Total One-Time Costs Related to Application to be Amortized over IRM Period	$ 95,600
1/5 of Total One-Time Costs	$ 19,120

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-OA
Capital Structure and Cost of Capital

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

Test Year: 2022

Line No.	Particulars	Capitalization Ratio (%)		Capitalization Ratio ($)	Cost Rate (%)	Return ($)
	Debt					
1	Long-term Debt	56.00%		$4,411,250	3.69%	$162,572
2	Short-term Debt	4.00%	(1)	$315,089	1.17%	$3,687
3	**Total Debt**	60.0%		$4,726,339	3.52%	$166,258
	Equity					
4	Common Equity	40.00%		$3,150,893	8.66%	$272,867
5	Preferred Shares			$ -		$ -
6	**Total Equity**	40.0%		$3,150,893	8.66%	$272,867
7	**Total**	100.0%		$7,877,232	5.57%	$439,125

Notes

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

Last OEB-approved year: 2016 Board Approved

Line No.	Particulars	Capitalization Ratio (%)		Capitalization Ratio ($)	Cost Rate (%)	Return ($)
	Debt					
1	Long-term Debt	56.00%		$3,858,975	3.00%	$115,769
2	Short-term Debt	4.00%	(1)	$275,641	1.76%	$4,851
3	**Total Debt**	60.0%		$4,134,616	2.92%	$120,621
	Equity					
4	Common Equity	40.00%		$2,756,411	8.78%	$242,013
5	Preferred Shares			$ -		$ -
6	**Total Equity**	40.0%		$2,756,411	8.78%	$242,013
7	**Total**	100.0%		$6,891,027	5.26%	$362,633

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 ($)	Rate (%) [2]	Interest ($) [1]	Additional Comments, if any
1	Promissory Note	Township of Edwardsburgh/Cardinal	Affiliated	Fixed Rate	1-Aug-01	Demand	$ 225,000	3.72%	$ 8,370.00	
2	Promissory Note	Township of South Dundas	Affiliated	Fixed Rate	1-Aug-01	Demand	$ 938,352	3.72%	$ 34,906.69	
3	Posi Digger Truck	Bank of Montreal	Third-Party	Variable Rate	15-Jun-17	10	$ 203,631	3.95%	$ 8,043.42	
4	Line of Credit	Bank of Montreal	Third-Party	Variable Rate	1-Jan-22	Demand	$ 400,000	3.45%	$ 13,800.00	
5									$ -	
6									$ -	
7									$ -	
8									$ -	
9									$ -	
10									$ -	
11									$ -	
12									$ -	
Total							$ 1,766,983	3.69%	$ 65,120.12	

Notes

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

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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)	109,654,088	107,118,589	110,214,244	108,677,811	108,412,540	108,815,454
A(2)	"Wholesale" kWh delivered to distributor (lower value)	105,822,031	103,364,424	106,353,162	104,872,740	104,615,617	105,005,595
B	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)	-	-	-	-	-	-
C	Net "Wholesale" kWh delivered to distributor = **A(2) - B**	105,822,031	103,364,424	106,353,162	104,872,740	104,615,617	105,005,595
D	"Retail" kWh delivered by distributor	101,711,018	98,838,309	101,848,630	100,219,092	99,512,150	100,425,840
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)	-	-	-	-	-	-
F	Net "Retail" kWh delivered by distributor = **D - E**	101,711,018	98,838,309	101,848,630	100,219,092	99,512,150	100,425,840
G	Loss Factor in Distributor's system = **C / F**	1.0404	1.0458	1.0442	1.0464	1.0513	1.0456
	Losses Upstream of Distributor's System						
H	Supply Facilities Loss Factor	1.0362	1.0363	1.0363	1.0363	1.0363	1.0363
	Total Losses						
I	Total Loss Factor = **G x H**	1.0781	1.0838	1.0821	1.0844	1.0894	1.0835

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).

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Commodity Expense

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	$31.11	$33.75
Global Adjustment ($/MWh)	Impact of the Global Adjustment	$68.78	$68.78
Adjustments ($/MWh)			$1.01
TOTAL ($/MWh)	Average Supply Cost for RPP Consumers		**$103.54**

Step 2: **Commodity Expense**

(volumes for the test year is loss adjusted)

Commodity — **2022 Test Year**

Customer		**Revenue**	**Expense**							
Class Name	UoM	USA #	USA #	Class A Non-RPP Volume**		Class B Non-RPP Volume**	Class B RPP Volume**	Average HOEP	Average RPP Rate	Amount
Residential	kWh	4006	4705			629,112	46,542,356	$ 0.03111	$ 0.10354	$4,838,567
General Service < 50 kW	kWh	4010	4705			3,154,756	15,579,670	$ 0.03111	$ 0.10354	$1,711,263
General Service 50 to 4,999 kW	kWh	4015	4705	9,223,279		24,320,402	2,681,329	$ 0.03111	$ 0.10354	$1,321,169
Street Lights	kWh	4025	4705			608,826	87,771	$ 0.03111	$ 0.10354	$28,028
Sentinel Lights	kWh	4030	4705			4,746	95,970	$ 0.03111	$ 0.10354	$10,084
Unmetered Loads	kWh	4012	4705			55,922	524,093	$ 0.03111	$ 0.10354	$56,004
	kWh	4025	4705					$ 0.03111	$ 0.10354	$0
	kWh	4025	4705					$ 0.03111	$ 0.10354	$0
	kWh	4025	4705					$ 0.03111	$ 0.10354	$0
	kWh	4025	4705					$ 0.03111	$ 0.10354	$0
	kWh	4025	4705					$ 0.03111	$ 0.10354	$0
TOTAL				**9,223,279**		**28,773,764**	**65,511,190**			**$7,965,117**

Class A - non-RPP Global Adjustment

					2022			
Customer		**Revenue**	**Expense**		**kWh Volume**		**Hist. Avg GA/kWh *****	**Amount**
General Service 50 to 4,999 kW	kWh	4015	4707		9,223,279		0.04572	$421,688
		4010	4707					$0
		4010	4707					$0
		4010	4707					$0
		4010	4707					$0
				-	9,223,279			**$421,688**

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			629,112			$ 0.06878	$43,270
General Service < 50 kW	kWh	4010	4707			3,154,756			$ 0.06878	$216,984
General Service 50 to 4,999 kW	kWh	4015	4707			24,320,402			$ 0.06878	$1,672,757
Street Lights	kWh	4025	4707			608,826			$ 0.06878	$41,875
Sentinel Lights	kWh	4030	4707			4,746			$ 0.06878	$326
Unmetered Loads	kWh	4012	4707			55,922			$ 0.06878	$3,846
	kWh	4025	4707			0			$ 0.06878	$0
	kWh	4025	4707			0			$ 0.06878	$0
	kWh	4025	4707			0			$ 0.06878	$0
	kWh	4025	4707			0			$ 0.06878	$0
	kWh	4025	4707			0			$ 0.06878	$0
Total Volume						**28,773,764**				
TOTAL										**$1,979,059**

*Regulated Price Plan Prices for the Period November 1, 2021 to October 31, 2022, p. 3

** 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.

Cost of Power Calculation

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

		2022 Test Year	RPP
Electricity Commodity	**Units**	Volume	Rate
Class per Load Forecast			
Residential	kWh	46,542,356	
General Service < 50 kW	kWh	15,579,670	
General Service 50 to 4,999 kW	kWh	2,681,329	
Street Lights	kWh	87,771	
Sentinel Lights	kWh	95,970	
Unmetered Loads	kWh	524,093	
		0	
		0	
		0	
		0	
		0	
SUB-TOTAL			

Global Adjustment non-RPP	**Units**	Volume	Rate
Class per Load Forecast			
Residential - Class B	kWh		
General Service < 50 kW - Class B	kWh		
General Service 50 to 4,999 kW - Class B	kWh		
Street Lights - Class B	kWh		
Sentinel Lights - Class B	kWh		
Unmetered Loads - Class B	kWh		
General Service 50 to 4,999 kW - Class A	kWh		
SUB-TOTAL			

Transmission - Network		Volume	Rate
Class per Load Forecast			

Residential	kWh	46,542,356	0.0065
General Service < 50 kW	kWh	15,579,670	0.0060
General Service 50 to 4,999 kW	kW	6,328	2.4999
Street Lights	kW	220	1.8853
Sentinel Lights	kW	247	1.8948
Unmetered Loads	kWh	524,093	0.0060
General Service 50 to 4,999 kW-Interval	kW		
SUB-TOTAL			

Transmission - Connection			
Class per Load Forecast		Volume	Rate
Residential	kWh	46,542,356	0.0056
General Service < 50 kW	kWh	15,579,670	0.0051
General Service 50 to 4,999 kW	kW	6,328	2.0388
Street Lights	kW	220	1.5764
Sentinel Lights	kW	247	1.6089
Unmetered Loads	kWh	524,093	0.0051
General Service 50 to 4,999 kW-Interval	kW		
SUB-TOTAL			

Wholesale Market Service			
Class per Load Forecast		Volume	Rate
Residential	kWh	46,542,356	0.003
General Service < 50 kW	kWh	15,579,670	0.003
General Service 50 to 4,999 kW	kWh	2,681,329	0.003
Street Lights	kWh	87,771	0.003
Sentinel Lights	kWh	95,970	0.003
Unmetered Loads	kWh	524,093	0.003
General Service 50 to 4,999 kW-Interval			
SUB-TOTAL			

Class A CBR			
Class per Load Forecast		Volume	Rate
Residential			
General Service < 50 kW			
General Service 50 to 4,999 kW	kWh		

Street Lights			
Sentinel Lights			
Unmetered Loads			
General Service 50 to 4,999 kW-Interval			
SUB-TOTAL			
Class B CBR			
Class per Load Forecast		Volume	Rate
Residential	kWh	46,542,356	0.0004
General Service < 50 kW	kWh	15,579,670	0.0004
General Service 50 to 4,999 kW	kWh	2,681,329	0.0004
Street Lights	kWh	87,771	0.0004
Sentinel Lights	kWh	95,970	0.0004
Unmetered Loads	kWh	524,093	0.0004
General Service 50 to 4,999 kW-Interval			
SUB-TOTAL			
RRRP			
Class per Load Forecast		Volume	Rate
Residential	kWh	46,542,356	0.0005
General Service < 50 kW	kWh	15,579,670	0.0005
General Service 50 to 4,999 kW	kWh	2,681,329	0.0005
Street Lights	kWh	87,771	0.0005
Sentinel Lights	kWh	95,970	0.0005
Unmetered Loads	kWh	524,093	0.0005
General Service 50 to 4,999 kW-Interval			
SUB-TOTAL			

Low Voltage - No TLF adjustment			
Class per Load Forecast		Volume	Rate
Residential	kWh	42,955,567	0.0064
General Service < 50 kW	kWh	14,379,022	0.0059
General Service 50 to 4,999 kW	kW	6,328	2.4049
Street Lights	kW	220	1.6856
Sentinel Lights	kW	247	1.7204
Unmetered Loads	kWh	483,704	0.0059

General Service 50 to 4,999 kW-Interval			
SUB-TOTAL			

Smart Meter Entity Charge			
Class per Load Forecast		Customers	Rate
Residential		5,059	0.57
General Service < 50 kW		662	0.57
SUB-TOTAL			
SUB- TOTAL			
OER CREDIT	0.17		
TOTAL			

3.The OER Credit of 18.9% will only apply to RPP proportion of the listed components. Impacts on distrib

4. Class A CBR: use the average CBR per kWh, similar to how the Class A GA cost is calculated

2022 Test Year - Cop		
4705 -Power Purchased	$	7,965,117
4707- Global Adjustment	$	2,400,748
4708-Charges-WMS	$	401,612
4714-Charges-NW	$	702,956
4716-Charges-CN	$	585,857
4750-Charges-LV	$	626,451
4751-IESO SME	$	40,055
Misc A/R or A/P	$	(1,399,032)
TOTAL	**$**	**11,323,764**

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WMP

	2022 Test Year		non-RPP	Total	
$	Volume	Rate	$	$	
4,818,996	629,112		19,572		
1,613,119	3,154,756		98,144		
277,625	33,543,681		1,043,544		
9,088	608,826		18,941		
9,937	4,746		148		
54,265	55,922		1,740		
-	0		-		
-	0		-		
-	0		-		
-	0		-		
-	0		-		
6,783,029			1,182,088	$ 7,965,117	$ 7,965,117

$	Volume	Rate	$	Total
0			43,270	
0			216,984	
0			1,672,757	
0			41,875	
0			326	
0			3,846	
0			-	
0			-	
0			-	
0			-	
0			-	
0			421,688	
0			-	
0			-	
0			-	
0			-	
0			2,400,748	$ 2,400,748

$	Volume	Rate	$	Total

304,571	629,112	0.0065	4,117	
94,110	3,154,756	0.0060	19,057	
15,820	3,580	2.4999	8,948	
414	1,524	1.8853	2,874	
467	12	1.8948	22	
3,166	55,922	0.0060	338	
-			-	
-	89,168	2.7931	249,053	
-			-	
-			-	
-			-	
418,548			284,408	702,956

$	Volume	Rate	$	Total
258,391	629,112	0.0056	3,493	
79,038	3,154,756	0.0051	16,004	
12,902	3,580	2.0388	7,298	
346	1,524	1.5764	2,403	
397	12	1.6089	19	
2,659	55,922	0.0051	284	
-			-	
-	89,168	2.2724	202,625	
-			-	
-			-	
-			-	
353,732			232,125	585,857

$	Volume	Rate	$	Total
139,627	629,112	0.003	1,887	
46,739	3,154,756	0.003	9,464	
8,044	33,543,681	0.003	100,631	
263	608,826	0.003	1,826	
288	4,746	0.003	14	
1,572	55,922	0.003	168	
-			-	
-			-	
-			-	
-			-	
-			-	
196,534			113,991	310,525

$	Volume	Rate	$	Total
-			-	
-			-	
-	9,223,279	0.0002	1,619	

-			-	
-			-	
-			-	
-			-	
-			-	
-			-	
-			-	
-			-	
-			1,619	1,619

$	Volume	Rate	$	Total
18,617	629,112	0.0004	252	
6,232	3,154,756	0.0004	1,262	
1,073	24,320,402	0.0004	9,728	
35	608,826	0.0004	244	
38	4,746	0.0004	2	
210	55,922	0.0004	22	
-			-	
-			-	
-			-	
-			-	
-			-	
26,204			11,510	37,714

$	Volume	Rate	$	Total
23,271	629,112	0.0005	315	
7,790	3,154,756	0.0005	1,577	
1,341	33,543,681	0.0005	16,772	
44	608,826	0.0005	304	
48	4,746	0.0005	2	
262	55,922	0.0005	28	
-			-	
-			-	
-			-	
-			-	
-			-	
32,756			18,999	51,754

$	Volume	Rate	$	Total
276,294	580,629	0.0064	3,735	
84,514	2,911,634	0.0059	17,113	
15,218	92,748	2.4049	223,046	
370	1,524	1.6856	2,569	
424	12	1.7204	20	
2,843	51,612	0.0059	303	

-			-	
-			-	
-			-	
-			-	
-			-	
379,665			246,787	626,451

$	Customers	Rate	$	Total
34,604	70	0.57	479	
4,528	65	0.57	445	
-			-	
-			-	
-			-	
-			-	
-			-	
-			-	
39,132			923	40,055
8,229,599			4,493,197	12,722,796
(1,399,032)			0	(1,399,032)
6,830,567			**4,493,197**	**11,323,764**

ɔution charges are excluded for the purpose of calculating the cost of power.

11,131,644

TB Acct #4006 - 4030 in Cost Allocation

	% RPP $	Credit Allocatio	**Total $**		
	0.7104 -	993,941	3,887,897	4006	**(3,887,897)**
	0.2378 -	332,713	1,595,534	4010	**(1,644,192)**
	0.0409 -	57,261	3,358,353	4015	**(3,358,353)**
	0.0013 -	1,874	68,029	4025	**(68,029)**
	0.0015 -	2,050	8,361	4030	**(8,361)**
	0.0080 -	11,192	48,658	4012	
OK	1 -	1,399,032	8,966,833		- 8,966,833
		(1,399,032)	8,966,833		