Ontario Energy Board

Chapter 2 Appendices
Filing Requirements for Electricity Distribution Rate Applications

Version 1.0 (2021)

Utility Name	E.L.K. Energy Inc.
Assigned EB Number	EB-2021-0016
Name of Contact and Title	Cheryl Tratechaud, Chief Financial Officer, Director Stakeholder Relations
Phone Number	519-776-5291 Ext 205
Email Address	ctratechaud@elkenergy.com
Test Year	2022
Bridge Year	2021
Last Rebasing Year	2012
Identify the accounting standard used for the test year	MIFRS
Did E.L.K. Energy 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 E.L.K. Energy Inc. update its actual depreciation and capitalization policies?	**January 1** **2013**
Identify the year the applicant adopted IFRS for financial reporting purposes	2015
Is E.L.K. Energy Inc. applying for cost recovery for the test and/or future year(s) for Green Energy initiatives?	No
Is E.L.K. Energy 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.

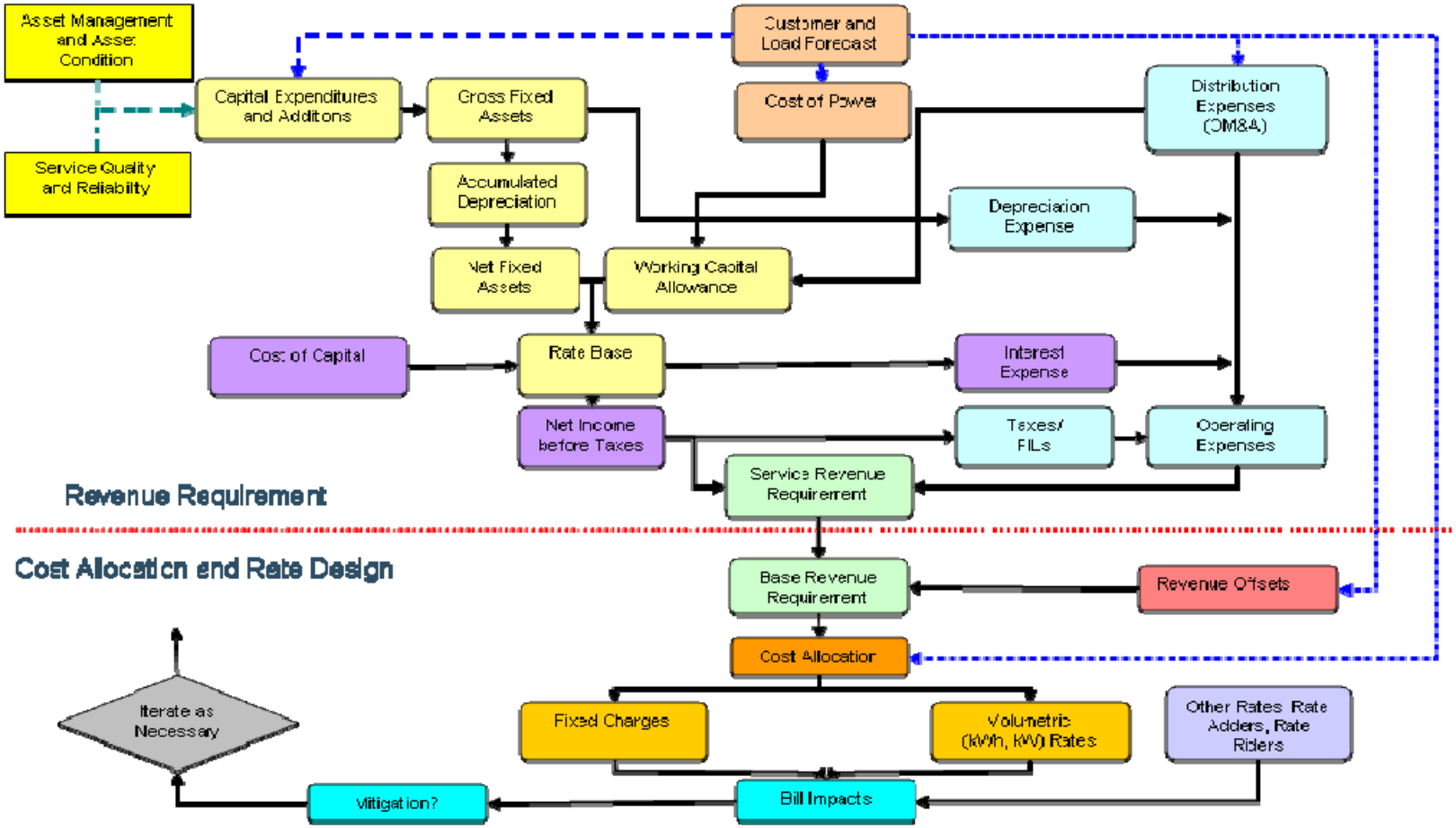
Ontario Energy Board

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.



List of Key References

A list of key references for understanding the Filing Requirements has been embedded in the document below. To access the list of references and associated hyperlinks double-click the icon below.

Cost of Service Applications – Key References

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

- *Report of the Board on Transition to International Financial Reporting Standards (EB-2008-0408) - July 28, 2009*, outlined in section 2.3.5 below;
- *Addendum to Report of the Board EB-2008-0408 - Implementing International Financial Reporting Standards in an Incentive Rate Mechanism Environment - June 13, 2011*;
- The Board's *Accounting Procedures Handbook* (APH) and Uniform System of Accounts (USoA), any subsequent updates and Frequently Asked Questions;
- *Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR) - July 31, 2009*;
- *Asset Depreciation Study for Use by Electricity Distributors* (EB-2010-0178), (the Kinectrics Report), July 8, 2010;
- Board letter of July 17, 2012, providing regulatory accounting policy direction regarding changes to depreciation expense and capitalization policies in 2012 and 2013;
- Board letter of June 25, 2013, providing accounting policy changes for Accounts 1575 and 1576 effective in the 2014 cost of service rate application and subsequent rate years;
- *Report of the Board - Performance Measurement for Electricity Distributors: A Scorecard Approach - March 5, 2014*;
- *Report of the Board: Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors - corrected December 4, 2013*;
- *Report of the Ontario Energy Board on Regulatory Treatment of Pension and Other Post-employment Benefits (OPEBs) Costs* (EB-2015-0040), September 14, 2017
- Accounting Guidance related to Accounts 1588 RSVA Power, and 1589 RSVA Global Adjustment

Capital Funding Options:

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

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Appendix 2-A
List of Requested Approvals

The distributor must fill out the following sheet with the complete list of specific approvals requested and relevant section(s) of the legislation must be provided. All approvals, including accounting orders (deferral and variance accounts) new rate classes, revised specific service charges or retail service charges which the applicant is seeking, must be separately identified, as well being clearly documented in the appropriate sections of the application.

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

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

E.L.K. Energy Inc. is seeking the following approvals in this application:

1		An Order or Orders approving the proposed distribution rates, to recover a base revenue requirement of $4,024,650 and other charges set out in Exhibit 8 to this Application as just and reasonable rates and charges pursuant to Section 78 of the OEB Act, to be effective effective May 1, 2022, in accordance with the Filing Requirements.
2		In the event that the OEB is unable to provide a Decision and Order in this application for implementation by the Applicant as of May 1, 2022, the Applicant requests that the OEB declare its current rates interim, effective May 1, 2022, pending the implementation of the OEB's Rate Order for the 2022 rate year.
3	(i)	Approval of the Adjusted Retail Transmission Network and Connection rates as detailed in Exhibit 8
3	(ii)	Approval of the Adjusted Low Voltage rates detailed in Exhibit 8
3	(iii)	Approval of the Adjusted Loss Factors as detailed in Exhibit 8
3	(iv)	Approval of Continuance of Specific Service Charges as detailed in Exhibit 8
4	(i)	Approval of the Rate riders for disposition of Group 1 and Group 2 Deferral and Variance Account balances as described in Exhibit 9
4	(ii)	Approval for Continuance/Discontinuance of Group 2 accounts as described in Exhibit 9
5		Approval of an "Incremental PILs/Income Tax Variance Account" to record any PILs/Income Taxes payable by E.L.K. in the year after the Cost of Service rate re-set up until the effective date that rates are next adjusted through a Cost of Service application.

Appendix 2-AA
Capital Projects Table

Projects	2012	2013	2014	2015	2016	2017	2018	2019
Reporting Basis								
Project Name #1								
Underground/OH Asset Renewal	206,859	109,702	133,322	494,469	213,509	173,525	513,402	45,385
Sub-Total	206,859	109,702	133,322	494,469	213,509	173,525	513,402	45,385
Project Name #2								
FIT Contributions	60,300	45,000	28,893	42,300				
Sub-Total	60,300	45,000	28,893	42,300	0	0	0	0
Project Name #3								
Fleet - UG Truck Replacement			70,712					
Sub-Total	0	0	70,712	0	0	0	0	0
Project Name #4								
Smart Meters	57,319							
Sub-Total	57,319	0	0	0	0	0	0	0
Project Name #5								
Comber Solar	67,810							
Sub-Total	67,810	0	0	0	0	0	0	0
Project Name #6								
Cooper Estates Ph 4B	66,701							
Sub-Total	66,701	0	0	0	0	0	0	0
Project Name #7								
Cottam Woods Solar	125,965							
Sub-Total	125,965	0	0	0	0	0	0	0
Project Name #8								
Townsview Ph 3	52,865							
Sub-Total	52,865	0	0	0	0	0	0	0
Project Name #9								
Timbercreek Estates Ph 1		122,068	37,754					
3 Phase Pump Feed		25,252						
Sub-Total	0	147,320	37,754	0	0	0	0	0
Project Name #10								
Jakana Phase 4		161,193						
Sub-Total	0	161,193	0	0	0	0	0	0
Project Name #11								
ROATC Phase 7		80,885						
Sub-Total	0	80,885	0	0	0	0	0	0
Project Name #12								
Tim Horton's Harrow		51,328						
Sub-Total	0	51,328	0	0	0	0	0	0
Project Name #13								
FIT 200 Clark Street		65,634						
Sub-Total	0	65,634	0	0	0	0	0	0
Project Name #14								
Kingsville Commercial Developmer	62,729							
Sub-Total	62,729	0	0	0	0	0	0	0
Project Name #15								
Notre Dame Street Project Phase 2		620,528						
Sub-Total	0	620,528	0	0	0	0	0	0
Project Name #16								
Kimball Estates Phase 4			39,500					

Sub-Total	0	0	39,500	0	0	0	0	0
Project Name #17								
Woodview Phase 2			103,369					
Sub-Total	0	0	103,369	0	0	0	0	0
Project Name #18								
Bacon Development Phase 4E			92,733					
Sub-Total	0	0	92,733	0	0	0	0	0
Project Name #19								
Woodslee Solar Garden			69,148	56,870				
Sub-Total	0	0	69,148	56,870	0	0	0	0
Project Name #20								
JV Energy			57,145					
Sub-Total	0	0	57,145	0	0	0	0	0
Project Name #21								
Notre Dame Street Phase 3			89,944					
Sub-Total	0	0	89,944	0	0	0	0	0
Project Name #22								
ROATC Phase 8A			102,047					
Sub-Total	0	0	102,047	0	0	0	0	0
Project Name #23								
Truax FIT		53,027						
Sub-Total	0	53,027	0	0	0	0	0	0
Project Name #24								
Shoppers Harrow				72,206				
Sub-Total	0	0	0	72,206	0	0	0	0
Project Name #25								
Agris				84,647				
Sub-Total	0	0	0	84,647	0	0	0	0
Project Name #26								
Tesla				72,916				
Sub-Total	0	0	0	72,916	0	0	0	0
Project Name #27								
Smart Meter KPMG Reclass				366,021				
Sub-Total	0	0	0	366,021	0	0	0	0
Project Name #28								
Amico Properties - ROATC Ph 5					130,633			
Sub-Total	0	0	0	0	130,633	0	0	0
Project Name #29								
Cottam Woods Ph 3A					94,130			
Sub-Total	0	0	0	0	94,130	0	0	0
Project Name #30								
Belle River Public					16,062			
Sub-Total	0	0	0	0	16,062	0	0	0
Project Name #31								
Belle River High					19,293			
Sub-Total	0	0	0	0	19,293	0	0	0
Project Name #32								
Harrow Senior Public					16,062			
Sub-Total	0	0	0	0	16,062	0	0	0
Project Name #33								
Town of Essex Sanitary Pump					87,841			
Sub-Total	0	0	0	0	87,841	0	0	0
Project Name #34								
Sellick					83,796			
Sub-Total	0	0	0	0	83,796	0	0	0
Project Name #35								
Brady & Vella's Professional					45,375			
Sub-Total	0	0	0	0	45,375	0	0	0
Project Name #36								

225 Prince Albert					46,947			
Sub-Total	0	0	0	0	46,947	0	0	0
Project Name #37								
141 Main St E- Gary Anthony					13,359			
Sub-Total	0	0	0	0	13,359	0	0	0
Project Name #38								
1156722 Ont Limited- Bernath						197,300		
Sub-Total	0	0	0	0	0	197,300	0	0
Project Name #39								
Hopgood Developments- Brotto						61,645		
Sub-Total	0	0	0	0	0	61,645	0	0
Project Name #40								
Colio						86,677		
Sub-Total	0	0	0	0	0	86,677	0	0
Project Name #41								
Kimball Estates Ph 5						151,527		
Sub-Total	0	0	0	0	0	151,527	0	0
Project Name #42								
Amico Properties- ROATC 8B						117,075		
Sub-Total	0	0	0	0	0	117,075	0	0
Project Name #43								
Townsview Ph 4							125,465	
Sub-Total	0	0	0	0	0	0	125,465	0
Project Name #44								
Amico Properties- ROATC 9							176,744	
Sub-Total	0	0	0	0	0	0	176,744	0
Project Name #45								
6 Park							82,016	
Sub-Total	0	0	0	0	0	0	82,016	0
Project Name #46								
Car Wash & Valvoline							47,501	
Sub-Total	0	0	0	0	0	0	47,501	0
Project Name #47								
Kingsville Condo							78,575	
Sub-Total	0	0	0	0	0	0	78,575	0
Project Name #48								
Town of Kingsville 103 Park							47,485	
Sub-Total	0	0	0	0	0	0	47,485	0
Project Name #49								
106 Wigle								43,580
Sub-Total	0	0	0	0	0	0	0	43,580
Project Name #50								
Forest Hills Ph 4A								352,267
Sub-Total	0	0	0	0	0	0	0	352,267
Project Name #51								
Southpoint								42,408
Sub-Total	0	0	0	0	0	0	0	42,408
Project Name #52								
Canadian Tire A & W								39,571
Sub-Total	0	0	0	0	0	0	0	39,571
Project Name #53								
Townsview Ph 5								135,870
Sub-Total	0	0	0	0	0	0	0	135,870
Project Name #54								
2243893 Ont Ltd (Tracey)								213,324
Sub-Total	0	0	0	0	0	0	0	213,324
Project Name #55								
Alium Investments								48,034
Sub-Total	0	0	0	0	0	0	0	48,034

Project Name #56								
Jakana Ph 3B - I								
Sub-Total	0	0	0	0	0	0	0	0
Project Name #57								
Jakana Ph 3B - II								
Sub-Total	0	0	0	0	0	0	0	0
Project Name #58								
Kingsville Medical								
Sub-Total	0	0	0	0	0	0	0	0
Project Name #59								
Westons								
Sub-Total	0	0	0	0	0	0	0	0
Project Name #60								
Crawford Packaging								
Sub-Total	0	0	0	0	0	0	0	0
Project Name #61								
Anderdon -230 Centre St								
Sub-Total	0	0	0	0	0	0	0	0
Project Name #62								
Woodbridge Ph 1								
Sub-Total	0	0	0	0	0	0	0	0
Project Name #63								
Transportion Truck								110,750
Sub-Total	0	0	0	0	0	0	0	110,750
Project Name #64								
Timbercreek Estates Ph 2								
Sub-Total	0	0	0	0	0	0	0	0
Project Name #65								
140 Main Condo								
Sub-Total	0	0	0	0	0	0	0	0
Project Name #66								
Service Connections	72,965	91,490	96,768	98,936				
Sub-Total	72,965	91,490	96,768	98,936	0	0	0	0
Project Name #67								
Fleet Replacement								
Sub-Total	0	0	0	0	0	0	0	0
Project Name #68								
Essex Town Center								
Sub-Total	0	0	0	0	0	0	0	0
Project Name #69								
JK - Grade 12 School								
Sub-Total	0	0	0	0	0	0	0	0
Project Name #70								
Dalla Bona Estates								
Sub-Total	0	0	0	0	0	0	0	0
Project Name #71								
Remark Residential								
Sub-Total	0	0	0	0	0	0	0	0
Project Name #72								
200 Main St E - Condo								
Sub-Total	0	0	0	0	0	0	0	0
Project Name #73								
Starbucks								
Sub-Total	0	0	0	0	0	0	0	0
Project Name #74								
Home Hardware								
Sub-Total	0	0	0	0	0	0	0	0
Project Name #75								
Liftow								

Sub-Total	0	0	0	0	0	0	0	0
Project Name #76								
Telus Tower								
Sub-Total	0	0	0	0	0	0	0	0
Project Name #77								
Residential Sub WH								
Sub-Total	0	0	0	0	0	0	0	0
Project Name #78								
Woodridge Ph 2								
Sub-Total	0	0	0	0	0	0	0	0
Project Name #79								
Unknown Access Projects								
Sub-Total	0	0	0	0	0	0	0	0
Miscellaneous	11,101	52,779	64,843	39,655	131,852	28,040	33,850	63,381
Total	**784,614**	**1,478,886**	**986,178**	**1,328,020**	**898,857**	**815,789**	**1,105,038**	**1,094,569**
Less Renewable Generation Facility Assets and Other Non-Rate-Regulated Utility Assets ***(input as negative)***								
Total	**784,614**	**1,478,886**	**986,178**	**1,328,020**	**898,857**	**815,789**	**1,105,038**	**1,094,569**

Notes:

1 Please provide a breakdown of the major components of each capital project undertaken in each year. Please ensure that all projects below the materiality threshold are in

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

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2020	2021 Bridge Year	2022 Test Year
491,842	420,000	190,000
491,842	420,000	190,000
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
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0	0	0

108,300		
108,300	0	0
48,510		
48,510	0	0
98,537		
98,537	0	0
73,581		
73,581	0	0
46,166		
46,166	0	0
202,885		
202,885	0	0
140,879		
140,879	0	0
471,000		
471,000	0	0
	160,715	
0	160,715	0
	133,792	
0	133,792	0
153,959	168,000	180,000
153,959	168,000	180,000
		370,000
0	0	370,000
	120,000	0
0	120,000	0
	150,000	0
0	150,000	0
	80,000	0
0	80,000	0
	75,000	0
0	75,000	0
	85,000	0
0	85,000	0
		50,000
0	0	50,000
		50,000
0	0	50,000
		60,000

0	0	60,000
		65,000
0	0	65,000
		80,000
0	0	80,000
		70,000
0	0	70,000
0	116,493	260,000
0	116,493	260,000
-78,620	119,000	259,000
1,757,039	**1,628,000**	**1,634,000**
1,757,039	**1,628,000**	**1,634,000**

cluded in the miscellaneous line. Add more projects as required.

ategory.

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)																													
	2012			2013			2014			2015			2016			2017			2018			2019			2020					
	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan		
	$ '000		%	$ '000		%	$ '000		%	$ '000		%	$ '000		%	$ '000		%	$ '000		%	$ '000		%	$ '000		%	$ '0		
System Access		567	--		1,316	--		734	--		794	--		553	--	560	614	9.6%	677	558	-17.6%	694	875	26.1%	711	726	2.0%	1,089		
System Renewal		207	--		110	--		133	--		494	--		214	--	262	174	-33.7%	295	513	73.9%	459	45	-90.1%	476	492	3.3%	420		
System Service		-	--		-	--		-	--		-	--		-	--	-	-	--	-	-	--	-	-	--	-	-	--	-		
General Plant		11	--		53	--		118	--		40	--		132	--	492	28	-94.3%	457	34	-92.6%	457	174	-61.9%	177	539	204.8%	119		
TOTAL EXPENDITURE	-	785	--	-	1,479	--	-	986	--	-	1,328	--	-	899	--	1,314	816	-37.9%	1,429	1,105	-22.7%	1,610	1,095	-32.0%	1,365	1,757	28.8%	1,628		
Capital Contributions	-	446	--	-	1,175	--	-	603	--	-	247	--	-	438	--	- 614	- 243	-60.5%	- 557	- 173	-69.0%	- 875	- 702	-19.8%	- 1,081	- 530	-51.0%	- 468		
Net Capital Expenditures	-	445	--	-	1,174	--	-	602	--	-	246	--	-	437	--	700	573	-18.1%	872	932	6.9%	735	393	-46.5%	284	1,227	332.9%	1,160		
System O&M	$	877	--	$	725	--	$	806	--	$	1,202	--	$	931	--	1,542	911	-41.0%	$ 1,413	$ 970	-31.4%	$ 1,478	$ 1,086	-26.5%	$ 1,455	$ 864	-40.7%	$ 952.21		

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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2021		Forecast Period (planned)				
Actual[2]	Var	2022	2023	2024	2025	2026
00	%	$ '000				
659	-39.4%	867	943	1,108	1,144	1,183
152	-63.7%	307	370	452	494	539
-	--	42	42	42	42	83
475	298.8%	419	609	244	227	56
1,286	-21.0%	1,634	1,963	1,845	1,907	1,862
- 468	0.0%	- 468	- 477	- 487	- 497	- 507
819	-29.4%	2,102	2,441	2,332	2,403	2,368
$ 925	-2.8%	$ 1,447	$ 1,476	$ 1,505	$ 1,535	$ 1,566

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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.
Customer Letters, E-Blast, Bill Inserts	Conservation and Usage Reduction for Small Business and Residential and Low Income. Programs available to manage peak demand.	General Awareness is being promoted. Increase awareness, reduce consumption and cost.
Outreach to Essex Chamber of Commerce, Local B.I.A.	Conservation and Usage Reduction for Small Business and Residential and Low Income. Programs available to manage peak demand.	General Awareness is being promoted. Increase awareness, reduce consumption and cost.
Outreach to Local Area Foodbanks, Local Social Service Agency	Conservation and Usage Reduction for Small Business and Residential and Low Income	General Awareness is being promoted. Increase awareness, reduce consumption and cost.
Complete Re-design of E.L.K. Energy Website	Rate changes and impacts, great ability to research and gain greater understanding and awareness of industry and bill.	e-Services portal enables future enhancement
Customer Education Literature	Rate changes and impacts, great ability to research and gain greater understanding and awareness of industry and bill.	E.L.K. has created a Customer Education Section at the front of the office that has brochures, bill inserts, TOU info , Conservation info etc and staff are always willing and ready to answer questions.
E-Billing/Customer Connect - Online Account Services	E.L.K. provides access to customer bills and consumption data	E.L.K. has offering to customers based on input received from customers. This also reduces E.L.K.'s carbon footprint.
Financial Assistance Program	E.L.K. provides support through partnerships with the provinces Low Income Energy Assistance Program. This emergency financial assistance program are designed to help low income customers who have difficulty making their electricity bill payments	E.L.K. promotes and continues to promote verbally and in writing on a monthly basis about the financial assistance programs available.
Regional Planning Engagements	E.L.K. has participated in all Regional Planning Initiatives with Government and Municipalities.	
Increased Functionality with Phone System	Greater communication ability	Notification of rate changes, new e billing features
Oraclepoll Research Group - Customer Survey Report 2020	This report represents the findings from a January 2020 customer satisfaction survey of E.L.K. Energy customers conducted by Oraclepoll Research Limited for the LDC. This represents the third wave of customer survey data collection. The results in this report are compared with the survey that first benchmarked satisfaction scores in June 2016 and was then tracked in January 2018. More than eight or 81% of E.L.K customers provided a good (32%) or very good (49%) rating for their overall satisfaction with the LDC as their provider, up 2% from the 79% score in 2018 and +6% stronger than in 2016. Only 9% accorded a poor (8%) or very poor (1%) rating down -1% from 2016 and 10% a satisfactory mark (-1%).	E.L.K. Energy Inc to focus on customer engagement activities. Increased customer focus through timely response of customer emails, open office where customers can provide feedback to Supervisors one on one.
E.L.K. Energy Distribution System Plan Customer Survey 2021 Report	As part of E.L.K. Energy Inc ("E.L.K.") developing their 2022-2026 Distribution System Plan ("DSP"), an online customer survey has been undertaken to gather feedback from E.L.K. customers on their proposed plan. In total, 290 residential and business customers responded to the survey, across its six service areas. Key questions and responses from the survey can be best categorized under the following categories, including (a) customer segmentation and demographics, (b) E.L.K. performance, and (c) capital investments and customer preferences. The survey results identified three clearly defined customer priorities: 1. ensuring reliable electric service, 2. reducing the overall number of outages, and 3. prioritizing investments that will help improve system reliability, power quality, efficiency, and operations	E.L.K. Energy Inc will continue to focus on customer engagement activities to obtain customer's feedback. Increased customer focus through timely response of customer emails, open office; social media promotion to rebrand the organization via a new upcoming website. E.L.K will send another survey in the spring of 2022 to further engage customers.

General Instructions to MIFRS Appendices
Types of Schedules to File

The purpose of this tab is to provide general instructions. The specific instructions to each appendix are listed in footnotes of each appendix.

The typical applicant is expected to have made capitalization and depreciation policy changes under CGAAP as permitted by the OEB on January 1, 2012 or mandated by the OEB by January 1, 2013, and adopted IFRS for reporting purposes on January 1, 2015 (transition date January 1, 2014). Most distributors filing for 2021 rates have rebased with these accounting changes reflected in a prior rebasing application. If that is the case, information relating to pre-accounting policy changes is not generally required. Most distributors may have rebased under MIFRS. If that is the case, information related to the accounting standard used prior to IFRS is not generally required. The information to be provided by applicants will depend on when the accounting policy changes were made and when they last rebased. In general, applicants should provide the following information in the appendices:

		Reflecting Accounting Policy Changes in Current Application		Reflected Accounting Policy Changes in Prior Application[3]	Rebased under MIFRS in Prior Application[3]
		Accounting Policy Changes in 2012 and Adopted IFRS in 2015	Accounting Policy Changes in 2013 and Adopted IFRS in 2015	Adopted IFRS in 2015	IFRS Since 2015
Information to be filed in 2019 CoS Application	2021 Test	MIFRS	MIFRS	MIFRS	MIFRS
	2020 Bridge	MIFRS	MIFRS	MIFRS	MIFRS
	2019 Bridge	MIFRS	MIFRS	MIFRS	MIFRS
	2018 Bridge	MIFRS	MIFRS	MIFRS	MIFRS
	2017 Historical	MIFRS	MIFRS	MIFRS	MIFRS
	2016 Historical	MIFRS	MIFRS	MIFRS	MIFRS
	2015 Historical	MIFRS and Revised CGAAP[1]	MIFRS and Revised CGAAP[1]	MIFRS and Revised CGAAP[1]	N/A
	2014 Historical	Revised CGAAP	CGAAP and Revised CGAAP[2]	N/A	N/A
	2013 Historical	CGAAP and Revised CGAAP[2]	N/A	N/A	N/A

1) For the transition year (2014), the applicant may file two appendices, one under Revised CGAAP and one under MIFRS, depending on the materiality of impacts. See the specific instructions under each appendix below for further details.

2) For applicants that are reflecting accounting policy changes for the first time in a rebasing application, the applicant must file two appendices in the year that the applicant implemented changes to its capitalization and depreciation policies (2012 or 2013), one before and one after the policy changes.

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

Appendix 2-BA - Fixed Asset Schedule

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

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

Appendix 2-Cx - Depreciation and Amortization

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

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

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

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

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

- The applicant must complete 2-EA

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

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

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

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Appendix 2-BA
Fixed Asset Continuity Schedule [1]

Accounting Standard: CGAAP
Year: 2012

CCA Class [2]	OEB Account [3]	Description [3]	Cost: Opening Balance	Cost: Additions [4]	Cost: Disposals [6]	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals [6]	Accumulated Depreciation: Closing Balance	Net Book Value
	1609	Capital Contributions Paid				$ -				$ -	$ -
12	1611	Computer Software (Formally known as Account 1925)	$ 239,727	$ 1,294	$ -	$ 241,021	-$ 194,362	-$ 36,535	$ -	-$ 230,897	$ 10,124
CEC	1612	Land Rights (Formally known as Account 1906)	$ 2,945	$ -	$ -	$ 2,945	-$ 2,725	$ -	$ -	-$ 2,725	$ 220
N/A	1805	Land	$ 2,112	$ -	$ -	$ 2,112	$ -	$ -	$ -	$ -	$ 2,112
47	1808	Buildings				$ -				$ -	$ -
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 142,098	$ -	$ -	$ 142,098	-$ 140,952	-$ 62	$ -	-$ 141,014	$ 1,084
47	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 888,856	$ 23,732	$ -	$ 912,587	-$ 197,610	-$ 36,039	$ -	-$ 233,649	$ 678,939
47	1835	Overhead Conductors & Devices	$ 6,275,033	$ 106,131	$ -	$ 6,381,164	-$ 4,306,416	-$ 248,008	$ -	-$ 4,554,423	$ 1,826,740
47	1840	Underground Conduit	$ 1,251,542	$ 124,331	$ -	$ 1,375,872	-$ 243,930	-$ 52,553	$ -	-$ 296,483	$ 1,079,389
47	1845	Underground Conductors & Devices	$ 7,246,993	$ 229,404	$ -	$ 7,476,397	-$ 4,537,673	-$ 277,280	$ -	-$ 4,814,953	$ 2,661,444
47	1850	Line Transformers	$ 5,511,324	$ 216,442	$ -	$ 5,727,767	-$ 3,331,320	-$ 200,371	$ -	-$ 3,531,691	$ 2,196,075
47	1855	Services (Overhead & Underground)	$ 699,827	$ 72,965	$ -	$ 772,791	-$ 137,902	-$ 29,462	$ -	-$ 167,364	$ 605,427
47	1860	Meters	$ 514,262	$ 2,402	$ -	$ 516,664	-$ 70,591	-$ 12,642	$ -	-$ 83,233	$ 433,431
47	1860	Meters (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
N/A	1905	Land	$ 171,765	$ -	$ -	$ 171,765	$ -	$ -	$ -	$ -	$ 171,765
47	1908	Buildings & Fixtures	$ 661,840	$ 3,031	$ -	$ 664,871	-$ 429,951	-$ 14,459	$ -	-$ 444,410	$ 220,461
13	1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 242,909	$ 45	$ -	$ 242,954	-$ 204,575	-$ 6,979	$ -	-$ 211,554	$ 31,400
8	1915	Office Furniture & Equipment (5 years)				$ -				$ -	$ -
10	1920	Computer Equipment - Hardware	$ 360,969	$ 4,643	$ -	$ 365,612	-$ 347,322	-$ 11,652	$ -	-$ 358,974	$ 6,638
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				$ -				$ -	$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)				$ -				$ -	$ -
10	1930	Transportation Equipment	$ 1,886,565	$ -	$ -	$ 1,886,565	-$ 1,562,244	-$ 83,137	$ -	-$ 1,645,381	$ 241,184
8	1935	Stores Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1940	Tools, Shop & Garage Equipment	$ 365,317	$ 196	$ -	$ 365,513	-$ 306,443	-$ 12,669	$ -	-$ 319,112	$ 46,401
8	1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1950	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1955	Communications Equipment	$ 35,831	$ -	$ -	$ 35,831	-$ 23,200	-$ 1,545	$ -	-$ 24,745	$ 11,086
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	$ 15	$ -	$ -	$ 15	$ -	-$ 15	$ -	-$ 15	-$ 0
47	1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants	-$ 3,871,421	-$ 445,527	$ -	-$ 4,316,948	$ 1,064,210	$ 165,320	$ -	$ 1,229,529	-$ 3,087,419
47	2440	Deferred Revenue[5]				$ -				$ -	$ -
	2005	Property Under Finance Lease[7]				$ -				$ -	$ -
		Sub-Total	**$ 22,628,507**	**$ 339,087**	**$ -**	**$ 22,967,594**	**-$ 14,973,004**	**-$ 858,089**	**$ -**	**-$ 15,831,094**	**$ 7,136,501**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 22,628,507**	**$ 339,087**	**$ -**	**$ 22,967,594**	**-$ 14,973,004**	**-$ 858,089**	**$ -**	**-$ 15,831,094**	**$ 7,136,501**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**-$ 858,089**			

			Less: *Fully Allocated Depreciation*	
10		Transportation	Transportation	-$ 83,137
8		Stores Equipment	Stores Equipment	-$ 1,545
47		Deferred Revenue	Deferred Revenue	
			Net Depreciation	-$ 773,407

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.

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.

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.

7 This account includes the amount recorded under finance leases for plant leased from others and used by the utility in its utility operations.

Accounting Standard: CGAAP

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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	Overhead Poles, Tower & Fixtures	45	2%	45	2%	No	No
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	2	Fully Dressed Concrete Poles	Overall		50	60	80								
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	3	Fully Dressed Steel Poles	Overall		60	60	80								
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	4	OH Line Switch			30	45	55								
	5	OH Line Switch Motor			15	25	25								
	6	OH Line Switch RTU			15	20	20								
	7	OH Integral Switches			35	45	60								
	8	OH Conductors			50	60	75	1835	Overhead Line Switches, Conductors & Devices	60	2%	60	2%	No	No
	9	OH Transformers & Voltage Regulators			30	40	60	1850	Line Transformers- OH & UG Transformers	40	3%	40	3%	No	No
	10	OH Shunt Capacitor Banks			25	30	40								
	11	Reclosers			25	40	55								
TS & MS	12	Power Transformers	Overall		30	45	60								
			Bushing		10	20	30								
			Tap Changer		20	30	60								
	13	Station Service Transformer			30	45	55	1820	Station Equipment	30	3%	30	3%	No	No
	14	Station Grounding Transformer			30	40	40								
	15	Station DC System	Overall		10	20	30								
			Battery Bank		10	15	15								
			Charger		20	20	30								
	16	Station Metal Clad Switchgear	Overall		30	40	60								
			Removable Breaker		25	40	60								
	17	Station Independent Breakers			35	45	65								
	18	Station Switch			30	50	60								
	19	Electromechanical Relays			25	35	50								
	20	Solid State Relays			10	30	45								
	21	Digital & Numeric Relays			15	20	20								
	22	Rigid Busbars			30	55	60								
	23	Steel Structure			35	50	90								
UG	24	Primary Paper Insulated Lead Covered (PILC) Cables			60	65	75								
	25	Primary Ethylene-Propylene Rubber (EPR) Cables			20	25	25								
	26	Primary Non-Tree Retardant (TR) Cross Linked Polyethylene (XLPE) Cables Direct Buried			20	25	30								
	27	Primary Non-TR XLPE Cables in Duct			20	25	30								
	30	Secondary PILC Cables			70	75	80								
	31	Secondary Cables Direct Buried			25	35	40								
	32	Secondary Cables in Duct			35	40	60	1845	Underground Conductors & devices	40	3%	40	3%	No	No
	33	Network Tranformers	Overall		20	35	50								
			Protector		20	35	40								
	34	Pad-Mounted Transformers			25	40	45								
	35	Submersible/Vault Transformers			25	35	45								
	36	UG Foundation			35	55	70	1852	Line Transformers- UG Foundations & UG Vaults	60	2%	60	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	1851	Line Transformers- Pad Mounted Switchgear	20	5%	20	5%	No	No
	40	Ducts			30	50	85	1840	Underegground Conduit- Ducts & Concrete Encased D	50	2%	50	2%	No	No
	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	1915	Office Furniture & Equipment	10	10%	10	10%	No	No
2	Vehicles	Trucks & Buckets	5	15	1931	Transportation Equipment- Heavy	15	7%	15	7%	No	No
		Trailers	5	20	1933	Transportation Equipment - Underground	10	10%	10	10%	No	No
		Vans	5	10	1932	Transportation Equipment- Light	8	13%	8	13%	No	No
3	Administrative Buildings		50	75								
4	Leasehold Improvements		Lease dependent									
5	Station Buildings	Station Buildings	50	75	1908	Building & Fixtures	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	1925	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, Shop & Garage Equipment	10	10%	10	10%	No	No
		Measurement & Testing Equipment	5	10								
8	Communication	Towers	60	70								
		Wireless	2	10	1955	Communication Equipment	10	10%	10	10%	No	No
9	Residential Energy Meters		25	35								
10	Industrial/Commercial Energy Meters		25	35	1862	Meters- Industrial/Commercial	15	7%	15	7%	Yes	No
11	Wholesale Energy Meters		15	30	1863	Meters- Wholesale	15	7%	15	7%	No	No
12	Current & Potential Transformer (CT & PT)		35	50	1864	Meters- CT's & PT's	40	3%	40	3%	No	No
13	Smart Meters		5	15	1861	Meters- Residential SM	10	10%	10	10%	No	No
14	Repeaters - Smart Metering		10	15								
15	Data Collectors - Smart Metering		15	20								

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

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

Appendix 2-C
Depreciation and Amortization Expense

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

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

2013

		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)	$ 20,803		$ 20,803			$ -	$ 2,716	1.09	91.77%	5	20.00%	$ 19,090	$ -	$ 272	$ 19,361	$ 19,361	-$ 0
1612	Land Rights (Formally known as Account 1906)			$ -			$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -
1805	Land			$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1808	Buildings			$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1810	Leasehold Improvements			$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1815	Transformer Station Equipment >50 kV			$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1820	Distribution Station Equipment <50 kV	$ 1,084		$ 1,084			$ -		17.50	5.71%	30	3.33%	$ 62	$ -	$ -	$ 62	$ 62	$ 0
1825	Storage Battery Equipment			$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1830	Poles, Towers & Fixtures	$ 679,189		$ 679,189			$ -	$ 88,785	38.40	2.60%	45	2.22%	$ 17,685	$ -	$ 986	$ 18,672	$ 18,672	$ 0
1835	Overhead Conductors & Devices	$ 1,827,528		$ 1,827,528			$ -	$ 76,806	51.13	1.96%	60	1.67%	$ 35,740	$ -	$ 640	$ 36,380	$ 36,380	-$ 0
1840	Underground Conduit	$ 1,079,518		$ 1,079,518			$ -	$ 425,196	44.37	2.25%	50	2.00%	$ 24,331	$ -	$ 4,252	$ 28,582	$ 28,583	$ 1
1845	Underground Conductors & Devices	$ 2,661,614		$ 2,661,614			$ -	$ 440,764	30.83	3.24%	40	2.50%	$ 86,335	$ -	$ 5,510	$ 91,846	$ 91,845	$ 0
1850	Line Transformers	$ 2,196,136		$ 2,196,136			$ -	$ 237,824	31.77	3.15%	40	2.50%	$ 69,134	$ -	$ 2,973	$ 72,106	$ 72,106	$ 0
1851	Line Transformers- Pad Mounted Switchgear			$ -			$ -			0.00%	20	5.00%	$ -	$ -	$ -	$ -		$ -

1852	Line Transformers- Underground Foundations & Underground Vaults			$ -				$ -	$ 22,746	60.00	1.67%	60	1.67%	$ -	$ -	$ 190	$ 190	$ 190	$ -				
1855	Services (Overhead & Underground)	$ 605,658		$ 605,658				$ -	$ 99,790	19.59	5.11%	25	4.00%	$ 30,921	$ -	$ 1,996	$ 32,917	$ 32,917	$ 0				
1861	Meters- Residential SM (including repeaters) and data collectors	$ 912,144		$ 912,144				$ -	$ 24,695	7.18	13.94%	10	10.00%	$ 127,115	$ -	$ 1,235	$ 128,350	$ 128,350	-$ 0				
1862	Meters- Industrial/Commercial	$ 315,847		$ 315,847				$ -	$ 7,039	9.37	10.67%	15	6.67%	$ 33,707	$ -	$ 235	$ 33,942	$ 33,942	-$ 0				
1863	Meters-Wholesale			$ -				$ -				15	6.67%	$ -	$ -	$ -	$ -		$ -				
1864	Meters-CT's & PT's	$ 108,480		$ 108,480				$ -	$ 2,462	34.49		40	2.50%	$ 3,145	$ -	$ 31	$ 3,176	$ 3,176	$ 0				
1905	Land			$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -				
1908	Buildings & Fixtures	$ 301,246		$ 301,246				$ -	$ -	20.79	4.81%	50	2.00%	$ 14,490	$ -	$ -	$ 14,490	$ 14,490	$ 0				
1910	Leasehold Improvements			$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -				
1915	Office Furniture & Equipment (10 years)	$ 31,400		$ 31,400				$ -	$ 2,223	4.64	21.54%	10	10.00%	$ 6,762	$ -	$ 111	$ 6,873	$ 6,873	-$ 0				
1915	Office Furniture & Equipment (5 years)			$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -				
1920	Computer Equipment - Hardware	$ 12,189		$ 12,189				$ -	$ 2,165	2.17	46.11%	5	20.00%	$ 5,621	$ -	$ 216	$ 5,837	$ 5,837	-$ 0				
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			$ -				$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -				
1931	Transportation equipment- Heavy Vehicles - Including Trailers	$ 94,305		$ 94,305				$ -	$ -	9.00	11.11%	15.0	6.67%	$ 10,478	$ -	$ -	$ 10,478	$ 10,478	-$ 0				
1932	Transportation equipment- Light Vehicles	$ 146,879		$ 146,879				$ -	$ 25,500	2.68	37.30%	8.0	12.50%	$ 54,789	$ -	$ 1,594	$ 56,383	$ 56,383	-$ 1				
1933	Transportation equipment- Underground Vehicles/Dump Trucks			$ -				$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -				
1935	Stores Equipment			$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -				
1940	Tools, Shop & Garage Equipment	$ 46,401		$ 46,401				$ -	$ 15,400	3.69	27.14%	10	10.00%	$ 12,591	$ -	$ 770	$ 13,361	$ 13,361	-$ 0				
1945	Measurement & Testing Equipment			$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -				
1950	Power Operated Equipment			$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -				
1955	Communications Equipment	$ 9,439		$ 9,439				$ -	$ 275	6.42	15.57%	10	10.00%	$ 1,469	$ -	$ 14	$ 1,483	$ 1,483	-$ 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		-$ 0				$ -		10.00	10.00%	10	10.00%	-$ 0	$ -	$ -	-$ 0		$ 0				
1990	Other Tangible Property			$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -				
1995	Contributions & Grants	-$ 3,125,399		-$ 3,125,399				$ -	-$ 1,175,443	17.94	5.57%	25	4.00%	$ 174,230	$ -	-$ 23,509	-$ 197,739	-$ 197,739	-$ 0				
2005	Property Under Finance Lease			$ -				$ -			0.00%		0.00%	$ -	$ -	$ -	$ -		$ -				
	Total	**$ 7,924,460**	**$ -**	**$ 7,924,460**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 298,944**					**$ 379,235**	**$ -**	**-$ 2,486**	**$ 376,750**	**$ 376,750**	**$ 0**				

376,750

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

Notes:

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

2014

		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)	$ 20,803	$ 17,575	$ 3,228	$ 2,716			$ 2,716	$ 13,313	3.31	30.25%	5	20.00%	$ 977	$ 543	$ 1,331	$ 2,851	$ 2,851	$ 0
1612	Land Rights (Formally known as Account 1906)	$ -		$ -				$ -			0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1805	Land	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1808	Buildings	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1810	Leasehold Improvements	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1815	Transformer Station Equipment >50 kV	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1820	Distribution Station Equipment <50 kV	$ 1,084		$ 1,084				$ -		17.50	5.71%	30	3.33%	$ 62	$ -	$ -	$ 62	$ 62	$ 0
1825	Storage Battery Equipment	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1830	Poles, Towers & Fixtures	$ 679,189		$ 679,189	$ 88,785			$ 88,785	$ 35,549	38.40	2.60%	45	2.22%	$ 17,685	$ 1,973	$ 395	$ 20,053	$ 20,053	-$ 0
1835	Overhead Conductors & Devices	$ 1,827,528		$ 1,827,528	$ 76,806			$ 76,806	$ 16,269	51.13	1.96%	60	1.67%	$ 35,740	$ 1,280	$ 136	$ 37,156	$ 37,156	$ 0
1840	Underground Conduit	$ 1,079,518		$ 1,079,518	$ 425,196			$ 425,196	$ 179,440	44.37	2.25%	50	2.00%	$ 24,331	$ 8,504	$ 1,794	$ 34,629	$ 34,629	$ 0
1845	Underground Conductors & Devices	$ 2,661,614		$ 2,661,614	$ 440,764			$ 440,764	$ 324,572	30.83	3.24%	40	2.50%	$ 86,335	$ 11,019	$ 4,057	$ 101,411	$ 101,411	-$ 0
1850	Line Transformers	$ 2,196,136		$ 2,196,136	$ 237,824			$ 237,824	$ 155,111	31.77	3.15%	40	2.50%	$ 69,134	$ 5,946	$ 1,939	$ 77,018	$ 77,018	-$ 0
1851	Line Transformers- Pad Mounted Switchgear	$ -		$ -				$ -	$ 4,448	-	0.00%	20	5.00%	$ -	$ -	$ 111	$ 111	$ 111	$ -
1852	Line Transformers- Underground Foundations & Underground Vaults	$ -		$ -	$ 22,746			$ 22,746	$ 25,184	60.00	1.67%	60	1.67%	$ -	$ 379	$ 210	$ 589	$ 589	$ -
1855	Services (Overhead & Underground)	$ 605,658		$ 605,658	$ 99,790			$ 99,790	$ 96,768	19.59	5.11%	25	4.00%	$ 30,921	$ 3,992	$ 1,935	$ 36,848	$ 36,848	$ 0
1861	Meters- Residential SM (including repeaters) and data collectors	$ 912,144		$ 912,144	$ 24,695			$ 24,695	$ 21,147	7.18	13.94%	10	10.00%	$ 127,115	$ 2,470	$ 1,057	$ 130,642	$ 130,642	-$ 0
1862	Meters- Industrial/Commercial	$ 315,847		$ 315,847	$ 7,039			$ 7,039	$ 6,631	9.37	10.67%	15	6.67%	$ 33,707	$ 469	$ 221	$ 34,398	$ 34,398	$ 0
1863	Meters-Wholesale	$ -		$ -				$ -		-		15	6.67%	$ -	$ -	$ -	$ -		$ -
1864	Meters-CT's & PT's	$ 108,480		$ 108,480	$ 2,462			$ 2,462	$ 2,567	34.49		40	2.50%	$ 3,145	$ 62	$ 32	$ 3,239	$ 3,239	$ 0
1905	Land	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1908	Buildings & Fixtures	$ 301,246		$ 301,246	$ -			$ -	$ -	20.79	4.81%	50	2.00%	$ 14,490	$ -	$ -	$ 14,490	$ 14,493	$ 3
1910	Leasehold Improvements	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1915	Office Furniture & Equipment (10 years)	$ 31,400	$ 24	$ 31,376	$ 2,223			$ 2,223	$ 140	4.89	20.47%	10	10.00%	$ 6,422	$ 222	$ 7	$ 6,651	$ 6,651	-$ 0
1915	Office Furniture & Equipment (5 years)	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 12,189	$ 1,782	$ 10,407	$ 2,165			$ 2,165	$ 11,279	3.45	28.98%	5	20.00%	$ 3,016	$ 433	$ 1,128	$ 4,577	$ 4,577	$ 0
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	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1931	Transportation equipment- Heavy Vehicles - Including Trailers	$ 94,305		$ 94,305				$ -	$ 21,756	9.00	11.11%	15.0	6.67%	$ 10,478	$ -	$ 725	$ 11,204	$ 11,204	-$ 0
1932	Transportation equipment- Light Vehicles	$ 146,879	$ 3,935	$ 142,944	$ 25,500			$ 25,500	-$ 1,200	2.81	35.58%	8.0	12.50%	$ 50,855	$ 3,188	$ 75	$ 53,967	$ 53,968	$ 1
1933	Transportation equipment- Underground Vehicles/Dump Trucks	$ -		$ -				$ -	$ 70,712	-	0.00%	10.0	10.00%	$ -	$ -	$ 3,536	$ 3,536	$ 3,536	$ -
1935	Stores Equipment	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1940	Tools, Shop & Garage Equipment	$ 46,401	$ 54	$ 46,346	$ 15,400			$ 15,400	$ 916	4.49	22.28%	10.0	10.00%	$ 10,327	$ 1,540	$ 46	$ 11,912	$ 11,912	-$ 0
1945	Measurement & Testing Equipment	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1950	Power Operated Equipment	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1955	Communications Equipment	$ 9,439	$ 41	$ 9,398	$ 275			$ 275	$ 40	6.69	14.95%	10	10.00%	$ 1,405	$ 27	$ 2	$ 1,435	$ 1,435	-$ 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		-$ 0				$ -		10.00	10.00%	10	10.00%	-$ 0	$ -	$ -	-$ 0		$ 0
1990	Other Tangible Property	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1995	Contributions & Grants	$ 3,125,399		-$ 3,125,399	-$ 1,175,443			$ 1,175,443	-$ 603,122	17.94	5.57%	25	4.00%	$ 174,230	-$ 47,018	$ 12,062	$ 233,310	-$ 233,310	$ 0
2005	Property Under Finance Lease	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
	Total	**$ 7,924,460**	**$ 23,410**	**$ 7,901,050**	**$ 298,944**	**$ -**		**$ 298,944**	**$ 381,519**					**$ 351,914**	**-$ 4,971**	**$ 6,525**	**$ 353,468**	**$ 353,472**	**$ 4**

353,472

2015

		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)	$ 20,803	$ 19,191	$ 1,612	$ 16,029			$ 16,029	$ 2,201	4.63	21.61%	5	20.00%	$ 348	$ 3,206	$ 220	$ 3,774	$ 3,774	-$ 0
1612	Land Rights (Formally known as Account 1906)	$ -		$ -				$ -			0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1810	Leasehold Improvements	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 1,084		$ 1,084				$ -		17.50	5.71%	30	3.33%	$ 62	$ -	$ -	$ 62	$ 62	$ 0
1825	Storage Battery Equipment	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 679,189		$ 679,189	$ 124,334			$ 124,334	$ 52,492	38.40	2.60%	45	2.22%	$ 17,685	$ 2,763	$ 583	$ 21,031	$ 21,031	-$ 0
1835	Overhead Conductors & Devices	$ 1,827,528		$ 1,827,528	$ 93,075			$ 93,075	$ 27,991	51.13	1.96%	60	1.67%	$ 35,740	$ 1,551	$ 233	$ 37,525	$ 37,525	$ 0
1840	Underground Conduit	$ 1,079,518		$ 1,079,518	$ 604,636			$ 604,636	$ 263,064	44.37	2.25%	50	2.00%	$ 24,331	$ 12,093	$ 2,631	$ 39,054	$ 39,054	$ 0
1845	Underground Conductors & Devices	$ 2,661,614		$ 2,661,614	$ 765,337			$ 765,337	$ 126,314	30.83	3.24%	40	2.50%	$ 86,335	$ 19,133	$ 1,579	$ 107,047	$ 107,047	-$ 0
1850	Line Transformers	$ 2,196,136		$ 2,196,136	$ 392,934			$ 392,934	$ 305,722	31.77	3.15%	40	2.50%	$ 69,134	$ 9,823	$ 3,822	$ 82,778	$ 82,778	-$ 1
1851	Line Transformers- Pad Mounted Switchgear	$ -		$ -	$ 4,448			$ 4,448	$ 4,067	-	0.00%	20	5.00%	$ -	$ 222	$ 102	$ 324	$ 324	$ -
1852	Line Transformers- Underground Foundations & Underground Vaults	$ -		$ -	$ 47,930			$ 47,930	$ 36,068	60.00	1.67%	60	1.67%	$ -	$ 799	$ 301	$ 1,099	$ 1,099	$ -
1855	Services (Overhead & Underground)	$ 605,658		$ 605,658	$ 196,557			$ 196,557	$ 98,936	19.59	5.11%	25	4.00%	$ 30,921	$ 7,862	$ 1,979	$ 40,762	$ 40,762	$ 0
1861	Meters- Residential SM (including repeaters) and data collectors	$ 912,144		$ 912,144	$ 45,842			$ 45,842	$ 10,881	7.18	13.94%	10	10.00%	$ 127,115	$ 4,584	$ 544	$ 132,244	$ 132,244	$ 0
1862	Meters- Industrial/Commercial	$ 315,847	$ 485	$ 315,361	$ 13,670			$ 13,670	$ 5,768	9.42	10.61%	15	6.67%	$ 33,465	$ 911	$ 192	$ 34,568	$ 34,568	-$ 1
1863	Meters-Wholesale	$ -		$ -				$ -	$ 1,013	-		15	6.67%	$ -	$ -	$ 34	$ 34	$ 34	$ -
1864	Meters-CT's & PT's	$ 108,480		$ 108,480	$ 5,029			$ 5,029	$ 909	34.49		40	2.50%	$ 3,145	$ 126	$ 11	$ 3,282	$ 3,282	$ 0
1905	Land	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1908	Buildings & Fixtures	$ 301,246		$ 301,246	$ 336			$ 336	$ 236	20.79	4.81%	50	2.00%	$ 14,490	$ 7	$ 2	$ 14,499	$ 14,499	$ 0
1910	Leasehold Improvements	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1915	Office Furniture & Equipment (10 years)	$ 31,400	$ 972	$ 30,428	$ 2,363			$ 2,363	$ 7,675	5.82	17.17%	10	10.00%	$ 5,226	$ 236	$ 384	$ 5,846	$ 5,846	$ 0
1915	Office Furniture & Equipment (5 years)	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 12,189	$ 4,250	$ 7,939	$ 13,444			$ 13,444	$ 24,709	4.27	23.43%	5	20.00%	$ 1,860	$ 2,689	$ 2,471	$ 7,020	$ 7,020	$ 0
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	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1931	Transportation equipment- Heavy Vehicles - Including Trailers	$ 94,305		$ 94,305	$ 21,756			$ 21,756	$ -	9.00	11.11%	15.0	6.67%	$ 10,478	$ 1,450	$ -	$ 11,929	$ 11,929	$ 0
1932	Transportation equipment- Light Vehicles	$ 146,879	$ 60,839	$ 86,040	$ 24,300			$ 24,300	$ -	3.84	26.04%	8.0	12.50%	$ 22,402	$ 3,038	$ -	$ 25,440	$ 25,440	-$ 0
1933	Transportation equipment- Underground Vehicles/Dump Trucks	$ -		$ -	$ 70,712			$ 70,712	$ -	-	0.00%	10.0	10.00%	$ -	$ 7,071	$ -	$ 7,071	$ 7,071	$ -
1935	Stores Equipment	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1940	Tools, Shop & Garage Equipment	$ 46,401	$ 6,685	$ 39,716	$ 16,316			$ 16,316	$ 4,107	5.27	18.96%	10	10.00%	$ 7,532	$ 1,632	$ 205	$ 9,369	$ 9,369	$ 0
1945	Measurement & Testing Equipment	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1950	Power Operated Equipment	$ -		$ -				$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -

1955	Communications Equipment	$ 9,439	$ 110	$ 9,328	$ 315		$ 315	$ 727	6.75	14.82%	10	10.00%	$ 1,382	$ 31	$ 36	$ 1,450	$ 1,450	$ -
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		-$ 0			$ -		10.00	10.00%	10	10.00%	-$ 0	$ -	$ -	-$ 0		$ 0
1990	Other Tangible Property	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1995	Contributions & Grants	-$ 3,125,399		-$ 3,125,399	-$ 1,778,565		-$ 1,778,565	-$ 247,033	17.94	5.57%	25	4.00%	-$ 174,230	-$ 71,143	-$ 4,941	-$ 250,313	-$ 250,313	$ 0
2005	Property Under Finance Lease	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
	Total	**$ 7,924,460**	**$ 92,533**	**$ 7,831,927**	**$ 680,799**	**$ -**	**$ 680,799**	**$ 725,846**					**$ 317,421**	**$ 8,086**	**$ 10,388**	**$ 335,894**	**$ 335,895**	**$ 1**

335,895

2016

		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)	$ 20,803	$ 19,638	$ 1,164	$ 18,230		$ 18,230	$ 35,042	4.50	22.22%	5	20.00%	$ 259	$ 3,646	$ 3,504	$ 7,409	$ 7,409	-$ 0
1612	Land Rights (Formally known as Account 1906)	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1810	Leasehold Improvements	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 1,084		$ 1,084			$ -		17.50	5.71%	30	3.33%	$ 62	$ -	$ -	$ 62	$ 62	$ 0
1825	Storage Battery Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 679,189		$ 679,189	$ 176,826		$ 176,826	$ 46,855	38.40	2.60%	45	2.22%	$ 17,685	$ 3,929	$ 521	$ 22,135	$ 22,135	$ 0
1835	Overhead Conductors & Devices	$ 1,827,528		$ 1,827,528	$ 121,066		$ 121,066	$ 22,724	51.13	1.96%	60	1.67%	$ 35,740	$ 2,018	$ 189	$ 37,947	$ 37,947	$ 0
1840	Underground Conduit	$ 1,079,518		$ 1,079,518	$ 867,700		$ 867,700	$ 208,657	44.37	2.25%	50	2.00%	$ 24,331	$ 17,354	$ 2,087	$ 43,771	$ 43,771	$ 0
1845	Underground Conductors & Devices	$ 2,661,614		$ 2,661,614	$ 891,651		$ 891,651	$ 250,831	30.83	3.24%	40	2.50%	$ 86,335	$ 22,291	$ 3,135	$ 111,762	$ 111,762	-$ 0
1850	Line Transformers	$ 2,196,136		$ 2,196,136	$ 698,656		$ 698,656	$ 109,892	31.77	3.15%	40	2.50%	$ 69,134	$ 17,466	$ 1,374	$ 87,974	$ 87,974	$ 0
1851	Line Transformers- Pad Mounted Switchgear	$ -		$ -	$ 8,515		$ 8,515	$ 5,397	-	0.00%	20	5.00%	$ -	$ 426	$ 135	$ 561	$ 561	$ -
1852	Line Transformers- Underground Foundations & Underground Vaults	$ -		$ -	$ 83,998		$ 83,998	$ 18,821	60.00	1.67%	60	1.67%	$ -	$ 1,400	$ 157	$ 1,557	$ 1,557	$ -
1855	Services (Overhead & Underground)	$ 605,658		$ 605,658	$ 295,493		$ 295,493	$ 82,215	19.59	5.11%	25	4.00%	$ 30,921	$ 11,820	$ 1,644	$ 44,385	$ 44,385	$ 0
1861	Meters- Residential SM (including repeaters) and data collectors	$ 912,144		$ 912,144	$ 56,724		$ 56,724	$ 981	7.18	13.94%	10	10.00%	$ 127,115	$ 5,672	$ 49	$ 132,837	$ 132,837	-$ 0
1862	Meters- Industrial/Commercial	$ 315,847	$ 535	$ 315,312	$ 19,438		$ 19,438	$ 7,224	9.43	10.61%	15	6.67%	$ 33,448	$ 1,296	$ 241	$ 34,985	$ 34,985	-$ 0
1863	Meters-Wholesale	$ -		$ -	$ 1,013		$ 1,013	$ 8,464	-		15	6.67%	$ -	$ 68	$ 282	$ 350	$ 350	$ -
1864	Meters-CT's & PT's	$ 108,480		$ 108,480	$ 5,938		$ 5,938	$ 4,945	34.49		40	2.50%	$ 3,145	$ 148	$ 62	$ 3,356	$ 3,356	$ 0
1905	Land	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1908	Buildings & Fixtures	$ 301,246		$ 301,246	$ 572		$ 572	-$ 151,974	20.79	4.81%	50	2.00%	$ 14,490	$ 11	-$ 1,520	$ 12,981	$ 12,981	$ 0
1910	Leasehold Improvements	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 31,400	$ 5,373	$ 26,027	$ 10,038		$ 10,038	$ 40,795	6.76	14.78%	10	10.00%	$ 3,848	$ 1,004	$ 2,040	$ 6,891	$ 6,891	$ 0
1915	Office Furniture & Equipment (5 years)	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 12,189	$ 5,916	$ 6,273	$ 38,153		$ 38,153	$ 24,058	5.11	19.57%	5	20.00%	$ 1,228	$ 7,631	$ 2,406	$ 11,264	$ 11,264	$ 0
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	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1931	Transportation equipment- Heavy Vehicles - Including Trailers	$ 94,305		$ 94,305	$ 21,756		$ 21,756	$ -	9.00	11.11%	15.0	6.67%	$ 10,478	$ 1,450	$ -	$ 11,929	$ 11,929	$ 0
1932	Transportation equipment- Light Vehicles	$ 146,879	$ 88,536	$ 58,343	$ 24,300		$ 24,300	$ 26,310	4.43	22.57%	8.0	12.50%	$ 13,170	$ 3,038	$ 1,644	$ 17,852	$ 17,852	-$ 0
1933	Transportation equipment- Underground Vehicles/Dump Trucks	$ -		$ -	$ 70,712		$ 70,712	$ -	-	0.00%	10.0	10.00%	$ -	$ 7,071	$ -	$ 7,071	$ 7,071	$ -
1935	Stores Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1940	Tools, Shop & Garage Equipment	$ 46,401	$ 9,609	$ 36,792	$ 20,423		$ 20,423	$ 5,647	5.63	17.76%	10	10.00%	$ 6,534	$ 2,042	$ 282	$ 8,859	$ 8,859	$ 0
1945	Measurement & Testing Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1950	Power Operated Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1955	Communications Equipment	$ 9,439	$ 110	$ 9,328	$ 1,042		$ 1,042	$ -	7.45	13.43%	10	10.00%	$ 1,252	$ 104	$ -	$ 1,357	$ 1,357	$ 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		-$ 0			$ -		10.00	10.00%	10	10.00%	-$ 0	$ -	$ -	-$ 0		$ 0
1990	Other Tangible Property	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1995	Contributions & Grants	-$ 3,125,399		-$ 3,125,399	-$ 2,025,598		-$ 2,025,598	-$ 438,399	17.94	5.57%	25	4.00%	-$ 174,230	-$ 81,024	-$ 8,768	-$ 264,022	-$ 264,022	$ 0
2005	Property Under Finance Lease	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
	Total	**$ 7,924,460**	**$ 129,717**	**$ 7,794,743**	**$ 1,406,645**	**$ -**	**$ 1,406,645**	**$ 308,485**					**$ 304,945**	**$ 28,862**	**$ 9,464**	**$ 343,271**	**$ 343,271**	**$ 0**

343,271

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)	$ 20,803	$ 19,638	$ 1,164	$ 53,272		$ 53,272	$ 2,438	9.00	11.11%	5	20.00%	$ 129	$ 10,654	$ 244	$ 11,028	$ 11,028	$ 0
1612	Land Rights (Formally known as Account 1906)	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1810	Leasehold Improvements	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 1,084		$ 1,084			$ -		17.50	5.71%	30	3.33%	$ 62	$ -	$ -	$ 62	$ 62	$ 0
1825	Storage Battery Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 679,189		$ 679,189	$ 223,681		$ 223,681	$ 46,122	38.40	2.60%	45	2.22%	$ 17,685	$ 4,971	$ 512	$ 23,168	$ 23,168	$ 0
1835	Overhead Conductors & Devices	$ 1,827,528		$ 1,827,528	$ 143,791		$ 143,791	$ 19,879	51.13	1.96%	60	1.67%	$ 35,740	$ 2,397	$ 166	$ 38,302	$ 38,302	$ 0
1840	Underground Conduit	$ 1,079,518		$ 1,079,518	$ 1,076,356		$ 1,076,356	$ 162,310	44.37	2.25%	50	2.00%	$ 24,331	$ 21,527	$ 1,623	$ 47,481	$ 47,481	$ 0
1845	Underground Conductors & Devices	$ 2,661,614		$ 2,661,614	$ 1,142,482		$ 1,142,482	$ 176,062	30.83	3.24%	40	2.50%	$ 86,335	$ 28,562	$ 2,201	$ 117,098	$ 117,099	$ 1
1850	Line Transformers	$ 2,196,136		$ 2,196,136	$ 808,548		$ 808,548	$ 157,427	31.77	3.15%	40	2.50%	$ 69,134	$ 20,214	$ 1,968	$ 91,316	$ 91,315	$ 0
1851	Line Transformers- Pad Mounted Switchgear	$ -		$ -	$ 13,911		$ 13,911	$ 12,005	-	0.00%	20	5.00%	$ -	$ 696	$ 300	$ 996	$ 996	$ -
1852	Line Transformers- Underground Foundations & Underground Vaults	$ -		$ -	$ 102,820		$ 102,820	$ 34,275	60.00	1.67%	60	1.67%	$ -	$ 1,714	$ 286	$ 1,999	$ 1,999	-$ 0
1855	Services (Overhead & Underground)	$ 605,658		$ 605,658	$ 377,708		$ 377,708	$ 142,218	19.59	5.11%	25	4.00%	$ 30,921	$ 15,108	$ 2,844	$ 48,874	$ 48,874	$ 0
1861	Meters- Residential SM (including repeaters) and data collectors	$ 912,144		$ 912,144	$ 57,705		$ 57,705	$ 19,499	7.18	13.94%	10	10.00%	$ 127,115	$ 5,770	$ 975	$ 133,861	$ 133,861	-$ 0
1862	Meters- Industrial/Commercial	$ 315,847	$ 611	$ 315,236	$ 26,662		$ 26,662	$ 4,428	9.43	10.60%	15	6.67%	$ 33,429	$ 1,777	$ 148	$ 35,354	$ 35,354	$ 0
1863	Meters-Wholesale	$ -		$ -	$ 9,477		$ 9,477	$ 9,624	-		15	6.67%	$ -	$ 632	$ 321	$ 953	$ 953	$ 0
1864	Meters-CT's & PT's	$ 108,480		$ 108,480	$ 10,883		$ 10,883	$ 3,900	34.49		40	2.50%	$ 3,145	$ 272	$ 49	$ 3,466	$ 3,466	$ 0
1905	Land	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1908	Buildings & Fixtures	$ 301,246		$ 301,246	-$ 151,402		-$ 151,402	$ -	20.79	4.81%	50	2.00%	$ 14,490	-$ 3,028	$ -	$ 11,461	$ 11,462	$ 0
1910	Leasehold Improvements	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 31,400	$ 8,857	$ 22,543	$ 50,833		$ 50,833	$ 988	7.33	13.64%	10	10.00%	$ 3,074	$ 5,083	$ 49	$ 8,207	$ 8,207	-$ 0
1915	Office Furniture & Equipment (5 years)	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 12,189	$ 8,010	$ 4,179	$ 62,211		$ 62,211	$ 1,406	9.00	11.11%	5	20.00%	$ 464	$ 12,442	$ 141	$ 13,047	$ 13,047	$ 0
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	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1931	Transportation equipment- Heavy Vehicles - Including Trailers	$ 94,305		$ 94,305	$ 21,756		$ 21,756	$ 19,695	9.00	11.11%	15.0	6.67%	$ 10,478	$ 1,450	$ 657	$ 12,585	$ 12,585	-$ 0
1932	Transportation equipment- Light Vehicles	$ 146,879	$ 129,892	$ 16,988	$ 50,610		$ 50,610	$ -	6.00	16.67%	8.0	12.50%	$ 2,831	$ 6,326	$ -	$ 9,158	$ 9,158	-$ 0
1933	Transportation equipment- Underground Vehicles/Dump Trucks	$ -		$ -	$ 70,712		$ 70,712	$ -	-	0.00%	10.0	10.00%	$ -	$ 7,071	$ -	$ 7,071	$ 7,071	$ -
1935	Stores Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1940	Tools, Shop & Garage Equipment	$ 46,401	$ 12,498	$ 33,903	$ 26,070		$ 26,070	$ 3,513	6.14	16.28%	10.0	10.00%	$ 5,520	$ 2,607	$ 176	$ 8,302	$ 8,302	$ 0
1945	Measurement & Testing Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1950	Power Operated Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1955	Communications Equipment	$ 9,439	$ 1,019	$ 8,420	$ 1,042		$ 1,042	$ -	7.50	13.33%	10	10.00%	$ 1,123	$ 104	$ -	$ 1,227	$ 1,227	$ 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		-$ 0			$ -		10.00	10.00%	10	10.00%	-$ 0	$ -	$ -	-$ 0		$ 0
1990	Other Tangible Property	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
1995	Contributions & Grants	-$ 3,125,399		-$ 3,125,399	-$ 2,463,997		-$ 2,463,997	-$ 242,709	17.94	5.57%	25	4.00%	-$ 174,230	-$ 98,560	-$ 4,854	-$ 277,644	-$ 277,644	$ 0
2005	Property Under Finance Lease	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -
	Total	**$ 7,924,460**	**$ 180,525**	**$ 7,743,936**	**$ 1,715,130**	**$ -**	**$ 1,715,130**	**$ 573,080**					**$ 291,776**	**$ 47,790**	**$ 7,804**	**$ 347,371**	**$ 347,372**	**$ 1**

347,372

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)	$ 20,803	$ 20,803	$ -	$ 55,710	$ 1,358	$ 54,352	$ 3,882		0.00%	5	20.00%	$ -	$ 10,870	$ 388	$ 11,259	$ 11,259	$ -
1612	Land Rights (Formally known as Account 1906)	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1810	Leasehold Improvements	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 1,084		$ 1,084			$ -		17.50	5.71%	30	3.33%	$ 62	$ -	$ -	$ 62	$ 62	$ 0
1825	Storage Battery Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 679,189		$ 679,189	$ 269,802		$ 269,802	$ 49,147	38.40	2.60%	45	2.22%	$ 17,685	$ 5,996	$ 546	$ 24,227	$ 24,227	$ 0
1835	Overhead Conductors & Devices	$ 1,827,528		$ 1,827,528	$ 163,669		$ 163,669	$ 27,148	51.13	1.96%	60	1.67%	$ 35,740	$ 2,728	$ 226	$ 38,694	$ 38,694	$ 0
1840	Underground Conduit	$ 1,079,518		$ 1,079,518	$ 1,238,667		$ 1,238,667	$ 92,701	44.37	2.25%	50	2.00%	$ 24,331	$ 24,773	$ 927	$ 50,031	$ 50,031	-$ 0
1845	Underground Conductors & Devices	$ 2,661,614		$ 2,661,614	$ 1,318,544		$ 1,318,544	$ 222,982	30.83	3.24%	40	2.50%	$ 86,335	$ 32,964	$ 2,787	$ 122,086	$ 122,086	-$ 0
1850	Line Transformers	$ 2,196,136		$ 2,196,136	$ 965,975		$ 965,975	$ 386,967	31.77	3.15%	40	2.50%	$ 69,134	$ 24,149	$ 4,837	$ 98,120	$ 98,120	$ 0
1851	Line Transformers- Pad Mounted Switchgear	$ -		$ -	$ 25,917		$ 25,917	$ 11,262	-	0.00%	20	5.00%	$ -	$ 1,296	$ 282	$ 1,577	$ 1,577	$ -
1852	Line Transformers- Underground Foundations & Underground Vaults	$ -		$ -	$ 137,095		$ 137,095	$ 35,626	60.00	1.67%	60	1.67%	$ -	$ 2,285	$ 297	$ 2,582	$ 2,582	$ -
1855	Services (Overhead & Underground)	$ 605,658		$ 605,658	$ 519,926		$ 519,926	$ 152,918	19.59	5.11%	25	4.00%	$ 30,921	$ 20,797	$ 3,058	$ 54,776	$ 54,776	-$ 0
1861	Meters- Residential SM (including repeaters) and data collectors	$ 912,144		$ 912,144	$ 77,203		$ 77,203	$ 60,301	7.18	13.94%	10	10.00%	$ 127,115	$ 7,720	$ 3,015	$ 137,851	$ 137,851	$ 0
1862	Meters- Industrial/Commercial	$ 315,847	$ 635	$ 315,212	$ 31,090		$ 31,090	$ 9,969	9.43	10.60%	15	6.67%	$ 33,425	$ 2,073	$ 332	$ 35,829	$ 35,829	$ -
1863	Meters-Wholesale	$ -		$ -	$ 19,101		$ 19,101	$ 22,167	-		15	6.67%	$ -	$ 1,273	$ 739	$ 2,012	$ 2,012	$ 0
1864	Meters-CT's & PT's	$ 108,480		$ 108,480	$ 14,783		$ 14,783	$ -	34.49		40	2.50%	$ 3,145	$ 370	$ -	$ 3,516	$ 3,515	$ 0

1905	Land	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -			
1908	Buildings & Fixtures	$ 301,246		$ 301,246	-$ 151,402		-$ 151,402	$ 10,121	20.79	4.81%	50	2.00%	$ 14,490	-$ 3,028	$ 101	$ 11,563		$ 11,563	-$	0	
1910	Leasehold Improvements	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -	$	-	
1915	Office Furniture & Equipment (10 years)	$ 31,400	$ 11,339	$ 20,062	$ 51,821		$ 51,821	$ 2,805	7.44	13.45%	10	10.00%	$ 2,697	$ 5,182	$ 140	$ 8,020		$ 8,020	$	0	
1915	Office Furniture & Equipment (5 years)	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$ -	$	-	
1920	Computer Equipment - Hardware	$ 12,189	$ 12,189	-$ 0	$ 63,616	$ 1,082	$ 62,534	$ 2,345		0.00%	5	20.00%	$ -	$ 12,507	$ 234	$ 12,741		$ 12,741	-$	0	
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	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -			$	-	
1931	Transportation equipment- Heavy Vehicles - Including Trailers	$ 94,305		$ 94,305	$ 41,451		$ 41,451	$ -	9.00	11.11%	15	6.67%	$ 10,478	$ 2,763	$ -	$ 13,242		$ 13,242	-$	0	
1932	Transportation equipment- Light Vehicles	$ 146,879	$ 129,892	$ 16,988	$ 50,610		$ 50,610	$ -	6.00	16.67%	8	12.50%	$ 2,831	$ 6,326	$ -	$ 9,158		$ 9,158	-$	0	
1933	Transportation equipment- Underground Vehicles/Dump Trucks	$ -		$ -	$ 70,712		$ 70,712		-	0.00%	10	10.00%	$ -	$ 7,071	$ -	$ 7,071		$ 7,071	$	-	
1935	Stores Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -			$	-	
1940	Tools, Shop & Garage Equipment	$ 46,401	$ 17,913	$ 28,487	$ 29,583		$ 29,583	$ 14,697	9.65	10.36%	10	10.00%	$ 2,951	$ 2,958	$ 735	$ 6,644		$ 6,644	$	0	
1945	Measurement & Testing Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -			$	-	
1950	Power Operated Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -			$	-	
1955	Communications Equipment	$ 9,439	$ 1,019	$ 8,420	$ 1,042		$ 1,042	$ -	7.50	13.33%	10	10.00%	$ 1,123	$ 104	$ -	$ 1,227		$ 1,227	$	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		-$ 0			$ -		10.00	10.00%	10	10.00%	$ 0	$ -	$ -	-$ 0			$	0	
1990	Other Tangible Property	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -			$	-	
1995	Contributions & Grants	-$ 3,125,399		-$ 3,125,399	-$ 2,706,706		-$ 2,706,706	-$ 172,754	17.94	5.57%	25	4.00%	-$ 174,230	-$ 108,268	-$ 3,465	-$ 285,963		-$ 285,953	-$	0	
2005	Property Under Finance Lease	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -			$	-	
	Total	$ 7,924,460	$ 193,788	$ 7,730,672	$ 2,288,210	$ 2,440	$ 2,285,769	$ 932,284					$ 288,233	$ 62,910	$ 15,191	$ 366,333		$ 366,333	$	0	
																		366,333			

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)	$ 20,803	$ 20,803	$ -	$ 59,592	$ 9,372	$ 50,220	$ 2,398	-	0.00%	5	20.00%	$ -	$ 10,044	$ 240	$ 10,284	$ 10,284	-$	0
1612	Land Rights (Formally known as Account 1906)	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$	-
1805	Land	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$	-
1808	Buildings	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$	-
1810	Leasehold Improvements	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$	-
1815	Transformer Station Equipment >50 kV	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$	-
1820	Distribution Station Equipment <50 kV	$ 1,084		$ 1,084			$ -		17.50	5.71%	30	3.33%	$ 62	$ -	$ -	$ 62	$ 62	$	0
1825	Storage Battery Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$	-
1830	Poles, Towers & Fixtures	$ 679,189		$ 679,189	$ 318,950		$ 318,950	$ 50,332	38.40	2.60%	45	2.22%	$ 17,685	$ 7,088	$ 559	$ 25,332	$ 25,332	$	0
1835	Overhead Conductors & Devices	$ 1,827,528		$ 1,827,528	$ 190,817		$ 190,817	$ 13,825	51.13	1.96%	60	1.67%	$ 35,740	$ 3,180	$ 116	$ 39,036	$ 39,036	$	0
1840	Underground Conduit	$ 1,079,518		$ 1,079,518	$ 1,331,368		$ 1,331,368	$ 144,442	44.37	2.25%	50	2.00%	$ 24,331	$ 26,627	$ 1,444	$ 52,402	$ 52,402	$	0
1845	Underground Conductors & Devices	$ 2,661,614		$ 2,661,614	$ 1,541,526		$ 1,541,526	$ 264,865	30.83	3.24%	40	2.50%	$ 86,335	$ 38,538	$ 3,311	$ 128,184	$ 128,184	$	0
1850	Line Transformers	$ 2,196,136		$ 2,196,136	$ 1,352,942		$ 1,352,942	$ 247,861	31.77	3.15%	40	2.50%	$ 69,134	$ 33,824	$ 3,098	$ 106,055	$ 106,055	$	0
1851	Line Transformers- Pad Mounted Switchgear	$ -		$ -	$ 37,178		$ 37,178	$ 7,559	-	0.00%	20	5.00%	$ -	$ 1,859	$ 189	$ 2,048	$ 2,048	$	-
1852	Line Transformers- Underground Foundations & Underground Vaults	$ -		$ -	$ 172,721		$ 172,721	$ 37,517	60.00	1.67%	60	1.67%	$ -	$ 2,879	$ 313	$ 3,191	$ 3,191	$	-
1855	Services (Overhead & Underground)	$ 605,658		$ 605,658	$ 672,844		$ 672,844	$ 111,819	19.59	5.11%	25	4.00%	$ 30,921	$ 26,914	$ 2,236	$ 60,071	$ 60,071	$	0
1861	Meters- Residential SM (including repeaters) and data collectors	$ 912,144		$ 912,144	$ 137,505		$ 137,505	$ 22,520	7.18	13.94%	10	10.00%	$ 127,115	$ 13,750	$ 1,126	$ 141,992	$ 141,992	$	0
1862	Meters- Industrial/Commercial	$ 315,847	$ 745	$ 315,102	$ 41,059		$ 41,059	$ 4,265	9.43	10.60%	15	6.67%	$ 33,406	$ 2,737	$ 142	$ 36,286	$ 36,286	$	0
1863	Meters-Wholesale	$ -		$ -	$ 41,267		$ 41,267	$ 14,584	-		15	6.67%	$ -	$ 2,751	$ 486	$ 3,237	$ 3,237	$	0
1864	Meters-CT's & PT's	$ 108,480		$ 108,480	$ 14,783		$ 14,783	$ 851	34.49		40	2.50%	$ 3,145	$ 370	$ 11	$ 3,526	$ 3,526	$	0
1905	Land	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$	-
1908	Buildings & Fixtures	$ 301,246		$ 301,246	-$ 141,281		-$ 141,281	$ 6,477	20.79	4.81%	50	2.00%	$ 14,490	-$ 2,826	$ 65	$ 11,729	$ 11,729	$	0
1910	Leasehold Improvements	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$	-
1915	Office Furniture & Equipment (10 years)	$ 31,400	$ 12,452	$ 18,948	$ 54,626		$ 54,626	$ 364	8.13	12.30%	10	10.00%	$ 2,330	$ 5,463	$ 18	$ 7,811	$ 7,811	$	0
1915	Office Furniture & Equipment (5 years)	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$	-
1920	Computer Equipment - Hardware	$ 12,189	$ 12,189	-$ 0	$ 65,961	$ 7,805	$ 58,156	$ 10,346	-	0.00%	5	20.00%	$ -	$ 11,631	$ 1,035	$ 12,666	$ 12,666	$	0
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	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$	-
1931	Transportation equipment- Heavy Vehicles - Including Trailers	$ 94,305		$ 94,305	$ 41,451		$ 41,451	$ 110,750	9.00	11.11%	15	6.67%	$ 10,478	$ 2,763	$ 3,692	$ 16,933	$ 16,933	-$	0
1932	Transportation equipment- Light Vehicles	$ 146,879	$ 146,879	$ -	$ 50,610		$ 50,610	$ 39,917	6.00	16.67%	8	12.50%	$ -	$ 6,326	$ 2,495	$ 8,821	$ 8,821	$	-
1933	Transportation equipment- Underground Vehicles/Dump Trucks	$ -		$ -	$ 70,712		$ 70,712		-	0.00%	10	10.00%	$ -	$ 7,071	$ -	$ 7,071	$ 7,071	$	-
1935	Stores Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$	-
1940	Tools, Shop & Garage Equipment	$ 46,401	$ 39,548	$ 6,853	$ 44,280		$ 44,280	$ 3,326	10.20	9.80%	10	10.00%	$ 672	$ 4,428	$ 166	$ 5,266	$ 5,266	-$	0
1945	Measurement & Testing Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$	-
1950	Power Operated Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$	-
1955	Communications Equipment	$ 9,439	$ 1,019	$ 8,420	$ 1,042		$ 1,042	$ 552	7.50	13.33%	10	10.00%	$ 1,123	$ 104	$ 28	$ 1,254	$ 1,254	-$	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		-$ 0			$ -		10.00	10.00%	10	10.00%	-$ 0	$ -	$ -	-$ 0		$	0
1990	Other Tangible Property	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$	-
1995	Contributions & Grants	-$ 3,125,399		-$ 3,125,399	-$ 2,879,459		-$ 2,879,459	-$ 701,507	17.94	5.57%	25	4.00%	-$ 174,230	-$ 115,178	-$ 14,030	-$ 303,439	-$ 303,439	-$	0
2005	Property Under Finance Lease	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$	-
	Total	$ 7,924,460	$ 233,634	$ 7,690,826	$ 3,220,494	$ 17,177	$ 3,203,317	$ 393,062					$ 282,736	$ 90,344	$ 6,738	$ 379,818	$ 379,818	$	0
																	379,818		

2020		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)	$ 20,803	$ 20,803	$ -	$ 61,990	$ 17,129	$ 44,861	$ 76,208	-	0.00%	5	20.00%	$ -	$ 8,972	$ 7,621	$ 16,593	$ 16,593	-$	0
1612	Land Rights (Formally known as Account 1906)	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$	-
1805	Land	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$	-
1808	Buildings	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$	-
1810	Leasehold Improvements	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$	-
1815	Transformer Station Equipment >50 kV	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$	-
1820	Distribution Station Equipment <50 kV	$ 1,084		$ 1,084			$ -		17.50	5.71%	30	3.33%	$ 62	$ -	$ -	$ 62	$ 62	$	0
1825	Storage Battery Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$	-
1830	Poles, Towers & Fixtures	$ 679,189		$ 679,189	$ 369,281		$ 369,281	$ 100,842	38.40	2.60%	45	2.22%	$ 17,685	$ 8,206	$ 1,120	$ 27,012	$ 27,012	$	0
1835	Overhead Conductors & Devices	$ 1,827,528		$ 1,827,528	$ 204,642		$ 204,642	$ 69,829	51.13	1.96%	60	1.67%	$ 35,740	$ 3,411	$ 582	$ 39,733	$ 39,733	$	0
1840	Underground Conduit	$ 1,079,518		$ 1,079,518	$ 1,475,810		$ 1,475,810	$ 256,790	44.37	2.25%	50	2.00%	$ 24,331	$ 29,516	$ 2,568	$ 56,415	$ 56,415	$	0
1845	Underground Conductors & Devices	$ 2,661,614		$ 2,661,614	$ 1,806,391		$ 1,806,391	$ 264,077	30.83	3.24%	40	2.50%	$ 86,335	$ 45,160	$ 3,301	$ 134,796	$ 134,796	-$	0
1850	Line Transformers	$ 2,196,136		$ 2,196,136	$ 1,600,803		$ 1,600,803	$ 276,866	31.77	3.15%	40	2.50%	$ 69,134	$ 40,020	$ 3,461	$ 112,614	$ 112,614	$	0
1851	Line Transformers- Pad Mounted Switchgear	$ -		$ -	$ 44,738		$ 44,738	$ 1,281	-	0.00%	20	5.00%	$ -	$ 2,237	$ 32	$ 2,269	$ 2,269	$	-
1852	Line Transformers- Underground Foundations & Underground Vaults	$ -		$ -	$ 210,238		$ 210,238	$ 23,085	60.00	1.67%	60	1.67%	$ -	$ 3,504	$ 192	$ 3,696	$ 3,696	$	-
1855	Services (Overhead & Underground)	$ 605,658		$ 605,658	$ 784,663		$ 784,663	$ 153,959	19.59	5.11%	25	4.00%	$ 30,921	$ 31,387	$ 3,079	$ 65,387	$ 65,387	$	0
1861	Meters- Residential SM (including repeaters) and data collectors	$ 912,144	$ 743,934	$ 168,211	$ 160,025		$ 160,025	$ 55,698	8.07	12.39%	10	10.00%	$ 20,839	$ 16,002	$ 2,785	$ 39,626	$ 39,626	$	0
1862	Meters- Industrial/Commercial	$ 315,847	$ 1,184	$ 314,663	$ 45,324		$ 45,324	$ 13,889	9.44	10.60%	15	6.67%	$ 33,343	$ 3,022	$ 463	$ 36,828	$ 36,828	-$	0
1863	Meters-Wholesale	$ -		$ -	$ 55,851		$ 55,851		-		15	6.67%	$ -	$ 3,723	$ -	$ 3,723	$ 3,723	$	-
1864	Meters-CT's & PT's	$ 108,480		$ 108,480	$ 15,633		$ 15,633	$ 1,296	34.49		40	2.50%	$ 3,145	$ 391	$ 16	$ 3,552	$ 3,552	$	0
1905	Land	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$	-
1908	Buildings & Fixtures	$ 301,246		$ 301,246	-$ 134,804		-$ 134,804	$ 22,278	20.79	4.81%	50	2.00%	$ 14,490	-$ 2,696	$ 223	$ 12,016	$ 12,016	$	0
1910	Leasehold Improvements	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$	-
1915	Office Furniture & Equipment (10 years)	$ 31,400	$ 15,912	$ 15,488	$ 54,990		$ 54,990	$ 11,279	14.98	6.68%	10	10.00%	$ 1,034	$ 5,499	$ 564	$ 7,097	$ 7,097	$	0
1915	Office Furniture & Equipment (5 years)	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$	-
1920	Computer Equipment - Hardware	$ 12,189	$ 12,189	-$ 0	$ 76,307	$ 25,798	$ 50,509	$ 21,162	-	0.00%	5	20.00%	$ -	$ 10,102	$ 2,116	$ 12,218	$ 12,218	$	0
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	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$	-
1931	Transportation equipment- Heavy Vehicles - Including Trailers	$ 94,305		$ 94,305	$ 152,201		$ 152,201	$ 407,380	9.00	11.11%	15	6.67%	$ 10,478	$ 10,147	$ 13,579	$ 34,204	$ 34,204	-$	0
1932	Transportation equipment- Light Vehicles	$ 146,879	$ 146,879	$ -	$ 90,527		$ 90,527	$ -	6.00	16.67%	8	12.50%	$ -	$ 11,316	$ -	$ 11,316	$ 11,316	$	-
1933	Transportation equipment- Underground Vehicles/Dump Trucks	$ -		$ -	$ 70,712		$ 70,712		-	0.00%	10	10.00%	$ -	$ 7,071	$ -	$ 7,071	$ 7,071	$	-
1935	Stores Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$	-
1940	Tools, Shop & Garage Equipment	$ 46,401	$ 43,615	$ 2,786	$ 47,606		$ 47,606	$ 1,008	12.82	7.80%	10	10.00%	$ 217	$ 4,761	$ 50	$ 5,028	$ 4,978	-$	50
1945	Measurement & Testing Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$	-
1950	Power Operated Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$	-
1955	Communications Equipment	$ 9,439	$ 1,019	$ 8,420	$ 1,594		$ 1,594	$ 112	15.00	6.67%	10	10.00%	$ 561	$ 159	$ 6	$ 726	$ 726	-$	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		-$ 0			$ -		10.00	10.00%	10	10.00%	-$ 0	$ -	$ -	-$ 0		$	0
1990	Other Tangible Property	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$	-
1995	Contributions & Grants	-$ 3,125,399		-$ 3,125,399	-$ 3,580,967		-$ 3,580,967	-$ 529,593	17.94	5.57%	25	4.00%	-$ 174,230	-$ 143,239	-$ 10,592	-$ 328,061	-$ 328,061	-$	0
2005	Property Under Finance Lease	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -		$	-
	Total	$ 7,924,460	$ 985,534	$ 6,938,926	$ 3,613,556	$ 42,928	$ 3,570,628	$ 1,227,446					$ 174,086	$ 98,671	$ 31,167	$ 303,923	$ 303,873	-$	50
																	303,873		

2021		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)	$ 20,803	$ 20,803	$ -	$ 138,198	$ 35,751	$ 102,447	$ 45,000	-	0.00%	5	20.00%	$ -	$ 20,489	$ 4,500	$ 24,989	$ 24,969	-$	20
1612	Land Rights (Formally known as Account 1906)	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$	-
1805	Land	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$	-
1808	Buildings	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$	-

1810	Leasehold Improvements	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
1815	Transformer Station Equipment >50 kV	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
1820	Distribution Station Equipment <50 kV	$ 1,084		$ 1,084			$ -		17.50	5.71%	30	3.33%	$ 62	$ -	$ -	$ 62	$ 62	$ 0			
1825	Storage Battery Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
1830	Poles, Towers & Fixtures	$ 679,189		$ 679,189	$ 470,124		$ 470,124	$ 301,000	38.40	2.60%	45	2.22%	$ 17,685	$ 10,447	$ 3,344	$ 31,477	$ 31,476	-$ 1			
1835	Overhead Conductors & Devices	$ 1,827,528		$ 1,827,528	$ 274,471		$ 274,471	$ 47,000	51.13	1.96%	60	1.67%	$ 35,740	$ 4,575	$ 392	$ 40,706	$ 40,706	$ 0			
1840	Underground Conduit	$ 1,079,518		$ 1,079,518	$ 1,732,599		$ 1,732,599	$ 211,000	44.37	2.25%	50	2.00%	$ 24,331	$ 34,652	$ 2,110	$ 61,093	$ 61,093	$ 0			
1845	Underground Conductors & Devices	$ 2,661,614		$ 2,661,614	$ 2,070,469		$ 2,070,469	$ 209,000	30.83	3.24%	40	2.50%	$ 86,335	$ 51,762	$ 2,613	$ 140,709	$ 140,709	-$ 0			
1850	Line Transformers	$ 2,196,136		$ 2,196,136	$ 1,877,669		$ 1,877,669	$ 486,000	31.77	3.15%	40	2.50%	$ 69,134	$ 46,942	$ 6,078	$ 122,150	$ 122,150	$ 0			
1851	Line Transformers- Pad Mounted Switchgear	$ -		$ -	$ 46,018		$ 46,018	$ 2,000	-	0.00%	20	5.00%	$ -	$ -	$ 2,301	$ 50	$ 2,351	$ -			
1852	Line Transformers- Underground Foundations & Underground Vaults	$ -		$ -	$ 233,324		$ 233,324	$ 29,000	60.00	1.67%	60	1.67%	$ -	$ 3,889	$ 242	$ 4,130	$ 4,130	$ -			
1855	Services (Overhead & Underground)	$ 605,658		$ 605,658	$ 938,622		$ 938,622	$ 168,000	19.59	5.11%	25	4.00%	$ 30,921	$ 37,545	$ 3,360	$ 71,826	$ 71,826	-$ 0			
1861	Meters- Residential SM (including repeaters) and data collectors	$ 912,144	$ 898,657	$ 13,487	$ 215,723		$ 215,723	$ 35,000	9.00	11.11%	10	10.00%	$ 1,499	$ 21,572	$ 1,750	$ 24,821	$ 24,821	$ 0			
1862	Meters- Industrial/Commercial	$ 315,847	$ 29,860	$ 285,987	$ 59,212		$ 59,212	$ 20,000	9.61	10.41%	15	6.67%	$ 29,759	$ 3,947	$ 667	$ 34,373	$ 34,373	$ 0			
1863	Meters-Wholesale	$ -		$ -	$ 55,851		$ 55,851	$ -	-		15	6.67%	$ -	$ 3,723	$ -	$ 3,723	$ 3,723	$ -			
1864	Meters-CT's & PT's	$ 108,480		$ 108,480	$ 16,929		$ 16,929	$ 1,000	34.49		40	2.50%	$ 3,145	$ 423	$ 13	$ 3,581	$ 3,581	$ 0			
1905	Land	$ -		$ -	$ -		$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -			
1908	Buildings & Fixtures	$ 301,246		$ 301,246	-$ 112,526		-$ 112,526	$ 2,000	20.79	4.81%	50	2.00%	$ 14,490	-$ 2,251	$ 20	$ 12,259	$ 12,259	-$ 0			
1910	Leasehold Improvements	$ -		$ -	$ -		$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -			
1915	Office Furniture & Equipment (10 years)	$ 31,400	$ 31,358	$ 43	$ 66,269		$ 66,269	$ 2,000	9.50	10.53%	10	10.00%	$ 4	$ 6,627	$ 100	$ 6,731	$ 6,731	-$ 0			
1915	Office Furniture & Equipment (5 years)	$ -		$ -	$ -		$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -			
1920	Computer Equipment - Hardware	$ 12,189	$ 12,189	-$ 0	$ 97,469	$ 50,182	$ 47,287	$ 5,000	-	0.00%	5	20.00%	$ -	$ 9,457	$ 500	$ 9,957	$ 9,957	$ -			
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	$ -		$ -	$ -		$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -			
1931	Transportation equipment- Heavy Vehicles - Including Trailers	$ 94,305		$ 94,305	$ 559,581		$ 559,581	$ 10,000	9.00	11.11%	15	6.67%	$ 10,478	$ 37,305	$ 333	$ 48,117	$ 48,117	$ 0			
1932	Transportation equipment- Light Vehicles	$ 146,879	$ 146,879	$ -	$ 90,527	$ 12,750	$ 77,777	$ 35,000	-	0.00%	8	12.50%	$ -	$ 9,722	$ 2,188	$ 11,910	$ 11,910	$ -			
1933	Transportation equipment- Underground Vehicles/Dump Trucks	$ -		$ -	$ 70,712		$ 70,712		-	0.00%	10	10.00%	$ -	$ 7,071	$ -	$ 7,071	$ 7,071	$ -			
1935	Stores Equipment	$ -		$ -	$ -		$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -			
1940	Tools, Shop & Garage Equipment	$ 46,401	$ 45,736	$ 665	$ 48,615		$ 48,615	$ 20,000	13.93	7.18%	10	10.00%	$ 48	$ 4,861	$ 1,000	$ 5,909	$ 5,909	$ -			
1945	Measurement & Testing Equipment	$ -		$ -	$ -		$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -			
1950	Power Operated Equipment	$ -		$ -	$ -		$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -			
1955	Communications Equipment	$ 9,439	$ 9,439	$ -	$ 1,706		$ 1,706	$ -	-	0.00%	10	10.00%	$ -	$ 171	$ -	$ 171	$ 171	$ 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		-$ 0			$ -		10.00	10.00%	10	10.00%	-$ 0	$ -	$ -	-$ 0					
1990	Other Tangible Property	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -			
1995	Contributions & Grants	-$ 3,125,399		-$ 3,125,399	-$ 4,110,560		-$ 4,110,560	-$ 467,951	17.94	5.57%	25	4.00%	-$ 174,230	-$ 164,422	$ 9,359	-$ 348,011	-$ 348,011	$ 0			
2005	Property Under Finance Lease	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -			
	Total	**$ 7,924,460**	**$ 1,194,920**	**$ 6,729,540**	**$ 4,841,002**	**$ 98,683**	**$ 4,742,320**	**$ 1,160,049**					**$ 149,400**	**$ 160,810**	**$ 19,896**	**$ 330,106**	**$ 320,085**	**$ 21**			

2022		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 [3]	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 [4]	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)	$ 20,803	$ 20,803	$ -	$ 183,198	$ 54,491	$ 128,707	$ 8,000	-	0.00%	5	20.00%	$ -	$ 25,741	$ 800	$ 26,541	$ 26,541	$ 0
1612	Land Rights (Formally known as Account 1906)	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1805	Land	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1808	Buildings	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1810	Leasehold Improvements	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 1,084		$ 1,084			$ -		17.50	5.71%	30	3.33%	$ 62	$ -	$ -	$ 62	$ 62	$ 0
1825	Storage Battery Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 679,189		$ 679,189	$ 771,124		$ 771,124	$ 213,000	38.40	2.60%	45	2.22%	$ 17,685	$ 17,136	$ 2,367	$ 37,188	$ 37,168	-$ 20
1835	Overhead Conductors & Devices	$ 1,827,528		$ 1,827,528	$ 321,471		$ 321,471	$ 54,000	51.13	1.96%	60	1.67%	$ 35,740	$ 5,358	$ 450	$ 41,548	$ 41,548	$ 0
1840	Underground Conduit	$ 1,079,518		$ 1,079,518	$ 1,943,599		$ 1,943,599	$ 200,000	44.37	2.25%	50	2.00%	$ 24,331	$ 38,872	$ 2,000	$ 65,203	$ 65,203	$ 0
1845	Underground Conductors & Devices	$ 2,661,614		$ 2,661,614	$ 2,279,469		$ 2,279,469	$ 200,000	30.83	3.24%	40	2.50%	$ 86,335	$ 56,987	$ 2,600	$ 145,822	$ 145,822	-$ 0
1850	Line Transformers	$ 2,196,136		$ 2,196,136	$ 2,363,669		$ 2,363,669	$ 315,000	31.77	3.15%	40	2.50%	$ 69,134	$ 59,092	$ 3,938	$ 132,163	$ 132,163	$ 0
1851	Line Transformers- Pad Mounted Switchgear	$ -		$ -	$ 48,018		$ 48,018	$ 1,000	-	0.00%	20	5.00%	$ -	$ 2,401	$ 25	$ 2,426	$ 2,426	$ -
1852	Line Transformers- Underground Foundations & Underground Vaults	$ -		$ -	$ 262,324		$ 262,324	$ 19,000	60.00	1.67%	60	1.67%	$ -	$ 4,372	$ 158	$ 4,530	$ 4,530	$ -
1855	Services (Overhead & Underground)	$ 605,658		$ 605,658	$ 1,106,622		$ 1,106,622	$ 180,000	19.59	5.11%	25	4.00%	$ 30,921	$ 44,265	$ 3,600	$ 78,786	$ 78,786	-$ 0
1861	Meters- Residential SM (including repeaters) and data collectors	$ 912,144		$ 912,144	$ 250,723		$ 250,723	$ 21,000	-	0.00%	10	10.00%	$ -	$ 25,072	$ 1,050	$ 26,122	$ 26,122	$ 0
1862	Meters- Industrial/Commercial	$ 315,847	$ 190,365	$ 125,482	$ 79,212		$ 79,212	$ 10,000	10.52	9.50%	15	6.67%	$ 11,925	$ 5,281	$ 333	$ 17,539	$ 17,539	$ 0
1863	Meters-Wholesale	$ -		$ -	$ 55,851		$ 55,851		-		15	6.67%	$ -	$ 3,723	$ -	$ 3,723	$ 3,723	$ -
1864	Meters-CT's & PT's	$ 108,480		$ 108,480	$ 17,929		$ 17,929	$ 2,000	34.49		40	2.50%	$ 3,145	$ 448	$ 25	$ 3,619	$ 3,619	$ 0
1905	Land	$ -		$ -	$ -		$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1908	Buildings & Fixtures	$ 301,246		$ 301,246	-$ 110,526		-$ 110,526	$ 2,000	20.79	4.81%	50	2.00%	$ 14,490	-$ 2,211	$ 20	$ 12,299	$ 12,300	$ 1
1910	Leasehold Improvements	$ -		$ -	$ -		$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 31,400	$ 31,358	$ 43	$ 68,269		$ 68,269	$ 2,000	19.00	5.26%	10	10.00%	$ 2	$ 6,827	$ 100	$ 6,929	$ 6,929	$ 0
1915	Office Furniture & Equipment (5 years)	$ -		$ -	$ -		$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 12,189	$ 12,189	-$ 0	$ 102,469	$ 62,913	$ 39,555	$ 27,000	-	0.00%	5	20.00%	$ -	$ 7,911	$ 2,700	$ 10,611	$ 10,611	$ 0
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	$ -		$ -	$ -		$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1931	Transportation equipment- Heavy Vehicles - Including Trailers	$ 94,305	$ 94,305	-$ 0	$ 569,581		$ 569,581	$ 370,000	9.00	11.11%	15	6.67%	-$ 0	$ 37,972	$ 12,333	$ 50,305	$ 50,305	$ 0
1932	Transportation equipment- Light Vehicles	$ 146,879	$ 146,879	$ -	$ 125,527	$ 24,900	$ 100,627	$ -	-	0.00%	8	12.50%	$ -	$ 12,578	$ -	$ 12,578	$ 12,578	$ -
1933	Transportation equipment- Underground Vehicles/Dump Trucks	$ -		$ -	$ 70,712		$ 70,712		-	0.00%	10	10.00%	$ -	$ 7,071	$ -	$ 7,071	$ 7,071	$ -
1935	Stores Equipment	$ -		$ -	$ -		$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1940	Tools, Shop & Garage Equipment	$ 46,401	$ 46,215	$ 186	$ 68,615		$ 68,615	$ 10,000	19.00	5.26%	10	10.00%	$ 10	$ 6,861	$ 500	$ 7,371	$ 7,371	-$ 0
1945	Measurement & Testing Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1950	Power Operated Equipment	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1955	Communications Equipment	$ 9,439	$ 9,439	$ -	$ 1,706		$ 1,706	$ -	-	0.00%	10	10.00%	$ -	$ 171	$ -	$ 171	$ 171	$ 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		-$ 0			$ -		10.00	10.00%	10	10.00%	-$ 0	$ -	$ -	-$ 0		
1990	Other Tangible Property	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
1995	Contributions & Grants	-$ 3,125,399		-$ 3,125,399	-$ 4,578,511		-$ 4,578,511	-$ 467,951	17.94	5.57%	25	4.00%	-$ 174,230	-$ 183,140	$ 9,389	-$ 366,730	-$ 366,730	$ 0
2005	Property Under Finance Lease	$ -		$ -			$ -		-	0.00%	-	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
	Total	**$ 7,924,460**	**$ 551,552**	**$ 7,372,908**	**$ 6,001,051**	**$ 142,305**	**$ 5,858,746**	**$ 1,166,049**					**$ 119,549**	**$ 182,789**	**$ 23,540**	**$ 325,878**	**$ 325,859**	**$ 19**

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Appendix 2-D
Overhead Expense

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

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

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

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

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

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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 2021 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**
Project 1									
Name: REI Connection Project									
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$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
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$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
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$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
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$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
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$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
Project 1									
Name: Expansion Connection Project									
Capital Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$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
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$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
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$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
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$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
Incremental OM&A (Start-Up)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Incremental OM&A (Ongoing)	$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			
			Total	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%	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	**2012**	**2022**																
Allowance for Working Capital (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Rate Base				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Rebasing Year vs. Test Year	**2012**	**2022**																
Deemed ST Debt	4.00%	4.00%		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Deemed LT Debt	56.00%	56.00%		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Deemed Equity	40.00%	40.00%		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
ST Interest (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
LT Interest (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Return on Equity (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Cost of Capital Total				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
OM&A				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Amortization			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grossed-up PILs				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Revenue Requirement				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Provincial Rate Protection					$ -			$ -			$ -			$ -			$ -	
Monthly Amount Paid by IESO					$ -			$ -			$ -			$ -			$ -	

Note 1: The distributor should follow the regulatory accounting set out in the Accounting Procedure Handbook Guidance FAQs issued in March 2015. Q10 of the APH FAQs states that: "For approved eligible investments as defined under O.Reg. 330/09 under the OEB Act, a variance account will continue to be used for the purpose of recording variances between the revenue requirement based on actual costs of approved eligible investments and the revenue received from the IESO." The answer for Q10 provides the accounting guidance for this variance account: "Distributors that have included eligible investments to connect qualifying facilities in their DS plans are to establish the variance Account 1533 Renewable Generation Connection Funding Adder Deferral Account, Sub-account Provincial Rate Protection Payment Variances following OEB approval for investments forecast to enter service beyond the test year for purposes of implementing rate protection pursuant to O.Reg. 330/09. The purpose of this variance account is to track the variance between the distributor's revenue requirement associated with the portion of the actual capital and/or operating costs that are eligible for rate protection, as incurred by the distributor for eligible renewable enabling and expansion investments, and the rate protection payments collected from the IESO." The answer further provides the journal entries to record the variances. Distributors should follow the instructions in the answer for recording the journal entries in the variance account 1533.
Note 2: For the Test Year, Costs and Revenues of the Direct Benefit are to be included in the test year applicant Rate Base and Revenues.

PILs Calculation

			2017		2018		2019		2020		2021	
Income Tax			Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial
Net Income - ROE on Rate Base			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Amortization (6% DB and 94% P)			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CCA (6% DB and 94% P)			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Taxable income			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	2012	**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	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-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	**2012**	**2022**																
Allowance for Working Capital (enter rate)				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
Rate Base				$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	
	2012	**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 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			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	2012	**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			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

UCC for PILs Calculation — Test Year

	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	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial
17%	83%	Total	17%	83%	Total	17%	83%	Total	17%	83%	Total	17%	83%
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$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-G
Service Reliability and Quality Indicators

Service Reliability

Index	Including outages caused by loss of supply					Excluding outages caused by loss of supply					Excluding Major Event Days				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
SAIDI	0.422	0.630	2.949	2.656	5.448	0.250	0.630	1.627	1.848	3.343	0.422	0.630	2.949	2.656	5.448
SAIFI	0.173	0.205	1.130	1.313	2.171	0.087	0.205	0.482	0.722	1.146	0.173	0.205	1.130	1.313	2.171

	5 Year Historical Average				
SAIDI		2.421		1.540	2.421
SAIFI		0.999		0.528	0.999

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%	93.9%	94.4%	99.0%	99.3%	99.5%
High Voltage Connections	90.0%	0.0%	100.0%	100.0%	0.0%	0.0%
Telephone Accessibility	65.0%	97.2%	96.6%	96.3%	97.7%	95.1%
Appointments Met	90.0%	98.9%	98.6%	100.0%	100.0%	99.1%
Written Response to Enquires	80.0%	97.9%	98.9%	99.2%	98.0%	98.7%
Emergency Urban Response	80.0%	100.0%	88.9%	100.0%	100.0%	100.0%
Emergency Rural Response	80.0%	0.0%	100.0%	100.0%	100.0%	0.0%
Telephone Call Abandon Rate	10.0%	0.1%	0.1%	0.2%	0.3%	0.3%
Appointment Scheduling	90.0%	96.3%	98.7%	98.7%	98.9%	99.1%
Rescheduling a Missed Appointment	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%
Reconnection Performance Standard	85.0%	100.0%	100.0%	93.9%	100.0%	100.0%

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Appendix 2-H
Other Operating Revenue

USoA #	USoA Description	2013 Actual²	2014 Actual²	2015 Actual²	2016 Actual²	2017 Actual²	2018 Actual²	2019 Actual²	2020 Actual	Bridge Year	Test Year	CGAAP
		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022
	Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	CGAAP
4235	**Specific Service Charges**	-$ 72,073	-$ 77,125	-$ 75,229	-$ 65,796	-$ 108,781	-$ 117,560	-$ 108,676	-$ 163,733	-$ 91,153	-$ 91,153	
4225	**Late Payment Charges**	-$ 111,041	-$ 107,336	-$ 120,092	-$ 122,163	-$ 42,630	-$ 97,310	-$ 93,143	-$ 86,403	-$ 79,871	-$ 75,000	
4082	**Retail Services Revenues**											
4210	Rent from Electric Property	-$ 46,006	-$ 46,336	-$ 45,894	-$ 46,279	-$ 46,329	-$ 49,745	$ -	$ -	$ -	$ -	
4215	Other Utility Operating Incom	-$ 50,086	-$ 14,720	$ -	-$ 10,445	$ 5,126	$ -	-$ 2,314	-$ 6,928	-$ 5,000	-$ 5,964	
4220	Other Electric Revenues	-$ 227,226	-$ 2,983		$ 17,998	$ -	$ -	$ -	-$ 9,741		$ -	
4305	Regulatory Debits	$ 459,136	$ -	$ -	$ 163,489							
4320	Expenses of Electric Plant Leased to Others				$ 12							
4325	Revenues from Merchandise	-$ 22	$ -	$ -	$ -							
4355	Gain on Disposition of Utility a	$ -	-$ 20,000	$ -	-$ 50,385							
4375	Revenues from Non Rate-Re	-$ 631,400	-$ 448,790	-$ 739,901	-$ 917,618	-$ 721,598	-$ 816,572	-$ 711,014	-$ 651,522	-$ 586,034	-$ 464,751	
4380	Expenses of Non Rate-Regul	$ 471,978	$ 329,185	$ 329,072	$ 470,223	$ 257,651	$ 418,032	$ 342,822	$ 225,375	$ 342,821	$ 317,340	
4385	Non Rate-Regulated Utility R	-$ 548	$ -	-$ 24,582	$ -	$ -	$ -	-$ 65,905	-$ 66,363	-$ 66,134	-$ 66,248	
4405	Interest and Dividend Income	-$ 189,491	-$ 183,343	-$ 42,122	-$ 56,444	-$ 77,374	-$ 128,220	-$ 196,293	-$ 141,846	-$ 100,971	-$ 100,971	
Specific Service Charges		-$ 72,073	-$ 77,125	-$ 75,229	-$ 65,796	-$ 108,781	-$ 117,560	-$ 108,676	-$ 163,733	-$ 91,153	-$ 91,153	$ -
Late Payment Charges		-$ 111,041	-$ 107,336	-$ 120,092	-$ 122,163	-$ 42,630	-$ 97,310	-$ 93,143	-$ 86,403	-$ 79,871	-$ 75,000	$ -
Other Operating Revenues		-$ 323,318	-$ 64,039	-$ 45,894	-$ 38,726	-$ 41,203	-$ 49,745	-$ 2,314	-$ 16,669	-$ 5,000	-$ 5,964	
Other Income or Deductions		$ 109,654	-$ 322,948	-$ 477,533	-$ 390,723	-$ 541,321	-$ 526,760	-$ 630,389	-$ 634,356	-$ 410,318	-$ 314,630	
Total		-$ 396,779	-$ 571,448	-$ 718,747	-$ 617,407	-$ 733,934	-$ 791,375	-$ 834,522	-$ 901,161	-$ 586,342	-$ 486,747	$ -

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

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 Incom
Tables for the detailed breakdowns will be generated after cell B89 is filled in.

Example: Account 4405 - Interest and Dividend Income

	2013 Actual²	2014 Actual²	2015 Actual²	2016 Actual²	2017 Actual²	2018 Actual²	2019 Actual²	2020 Actual	Bridge Year	Test Year	CGAAP
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022
Reporting Basis	CGAAP	CGAAP	MIFRS	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.

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

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Appendix 2-I
Load Forecast CDM Adjustment Work Form

Appendix 2-I was initially developed to help determine what would be the amount of CDM savings needed in each year to cumulatively achieve the four year 2011-2014 CDM target. This determined the amount of kWh (and with translation, kW of demand) savings that were converted into dollar balances for the LRAMVA, and also to determine the related adjustment to the load forecast to account for OPA-reported savings. Beginning in the 2015 year, it was adjusted because the persistence of 2011-2014 CDM programs will be an adjustment to the load forecast in addition to the estimated savings for the first year (2015) for the new 2015-2020 CDM plan. This appendix has been updated for 2021 rate applications to acknowledge that in accordance with the Minister of Energy's March 20, 2019 Directive to the IESO, the Conservation First Framework (CFF) is no longer in effect. As distributors are no longer working towards the former 2015-2020 CDM targets, for 2019 and 2020 CDM activity, distributors may propose a CDM manual adjustment to the load forecast. If a distributor elects to propose a CDM manual adjustment to the load forecast, only CDM projects that are subject to a contractual agreement entered into between the distributor and a customer by April 30, 2019 under a former CFF program should be included in the proposed CDM manual adjustment to the load forecast. Distributors should provide relevant documentationto support the manual adjustments for 2019 and 2020 CDM projects, including the corresponding CFF program, project timelines and projected savings.

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

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

For 2021 rate applications, distributors should ensure that the sum of the results for the 2015 to 2019 program years is consistent with the results provided by the IESO. For the 2020 and 2021 program year (as applicable), distributors that elect to propose a CDM manual adjustment, should only include the projected CDM savings from projects that are subject to contractual agreements between the distributor and customer made on or before April 30, 2019 under the former CFF.

Former CFF 6 Year (2015-2020) kWh Target*								
16,200,000								
	2015	**2016**	**2017**	**2018**	**2019**	**2020**	**2021****	**Total for 2022****
			%					
2015 CDM Programs						27.05%		
2016 CDM Programs						26.55%		
2017 CDM Programs						28.07%		
2018 CDM Programs						14.75%		
2019 CDM Programs						3.59%		
2020 CDM Programs						0.00%		
Total in Year						**100.00%**		
			kWh					
2015 CDM Programs	2,256,245.00	2,246,293.00	2,245,490.00	2,248,418.00	2,243,714.00	2,240,051.00	2,238,433.00	2,238,087.00
2016 CDM Programs		2,197,450.23	2,197,340.49	2,198,618.75	2,198,539.00	2,198,459.26	2,198,379.51	2,198,241.77
2017 CDM Programs			2,843,718.25	2,324,397.53	2,324,344.80	2,324,292.08	2,324,097.36	2,297,410.63
2018 CDM Programs				1,253,280.36	1,237,383.66	1,221,486.96	1,205,590.26	1,189,693.56
2019 CDM Programs					304,816.36	297,087.97	288,612.64	280,141.04
2020 CDM Programs								
2021 CDM Programs (if applicable)***								
Total in Year	2,256,245.00	4,443,743.23	7,286,548.74	8,024,714.63	8,308,797.83	**8,281,377.27**	**8,255,112.77**	**8,203,574.01**
						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 2021 test year, you may do so. Please provide relevant supporting documentation to show the savings persistence into 2021.

*** If a distributor expects impacts from any CFF-related projects not deployed by April 2019, but for which a distributor is contractually obligated to complete (or for other programs delivered by the distributor after April 2019), a distributor may include these amounts as part of a CDM manual adjustment to the 2021 load forecast, but must ensure that sufficient supporting evidence is provided in support of all estimated CDM savings.

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

Determination of 2021 Load Forecast Adjustment

The OEB determined that the "net" number should be used in its Decision and Order with respect to Centre Wellington Hydro Ltd.'s 2013 Cost of Service rates (EB-2012-0113). This approach has also been used in Settlement Agreements accepted by the OEB in other 2013 and 2014 applications. The distributor should select whether the adjustment is done on a "net" or "gross" basis, but must support a proposal for the adjustment being done on a "gross" basis. Sheet 2-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	717,499	535,020	182,479	
2012 CDM program	2,235,327	1,727,703	507,624	
2013 CDM program	3,119,605	2,377,999	741,605	
2014 CDM program	4,111,699	3,350,321	761,378	
2015 CDM program	6,903,719	5,502,112	1,401,607	
2016 CDM program	8,936,803	7,578,708	1,358,095	
2017 CDM program	10,895,648	10,046,391	849,257	
2018 CDM program*		10,739,859	- 10,739,859	
2019 CDM program (if applicable)*		11,032,978	- 11,032,978	
2006 to 2019 OPA CDM programs: Persistence to 2021.	36,920,300	31,118,255	5,802,046	0.00%

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

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

These factors do not mean that CDM programs are excluded, but the assumption that impacts of previous year CDM programs are already implicitly reflected in the actual data for historical years that are used to derive the load forecast prior to any manual CDM adjustment for the 2021 test year.

Weight Factor for Inclusion in CDM Adjustment to 2021 Load Forecast

	2015	2016	2017	2018*	2019**	2020**	2021***	
Weight Factor for each year's CDM program impact on 2021 load forecast	0	0	0	0	0	0	0	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*	

No CDM Adjustment / LRAMVA Threshold

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

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

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

2021 LRAMVA and 2021 CDM adjustment to Load Forecast

One manual adjustment for CDM impacts to the 2021 load forecast is made. There is a different but related threshold amount that is used for the 2021 LRAMVA amount for Account 1568.

The amount used for the CDM threshold and the LRAMVA is the kWh that will be used to determine the base amount for the LRAMVA balance for 2021. This allows for a comparison between projected CDM savings and actual CDM savings.

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

The Manual Adjustment for the 2021 Load Forecast is the amount manually subtracted from the system-wide load forecast (either based on a purchased or billed basis) derived from the base forecast from historical data. If the distributor has developed their load forecast on a system purchased basis, then the manual adjustment should be on a system purchased basis, including the adjustment for losses. If the load forecast has been developed on a billed basis, either on a system basis or on a class-specific basis, the manual adjustment should be on a billed basis, excluding losses.

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

	2015	2016	2017	2018	2019	2020	2021	Total for 2021
Amount used for CDM threshold for LRAMVA (2021)	2,238,433.00	2,198,379.51	2,324,097.36	1,205,590.26	288,612.64	-	-	**8,255,112.77**

Manual Adjustment for 2021 Load Forecast (billed basis)				-	-	-	-
Manual Adjustment for 2021 LDC-only CDM programs (billed basis)						-	
Total Manual Forecast to Load Forecast						-	-
Proposed Loss Factor (TLF)		Format: X.XX%					
Manual Adjustment for 2021 Load Forecast (system purchased basis)	-	-	-	-	-	-	-

Manual adjustment uses "gross" versus "net" (i.e. numbers multiplied by (1 + g). The Weight factor is also used to calculate the impact of each year's program on the CDM adjustment to the 2021 load forecast.

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

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

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

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

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

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

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

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

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

Notes:

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

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

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

(4) Revenues exclude commodity charges.

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

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

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

Distribution System (Total)

	Calendar Year (for 2022 Cost of Service		Consumption (kWh) [3]				
				Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2012*		Actual	233,519,429	233,356,982	OEB-approved	
Historical	*2013*		Actual	229,905,667	229,959,289		
Historical	*2014*		Actual	239,175,688	241,040,728		
Historical	*2015*		Actual	246,710,164	249,114,164		
Historical	*2016*		Actual	238,443,209	236,278,772		
Historical	*2017*		Actual	219,820,869	225,209,823		
Historical	*2018*		Actual	246,426,600	239,891,555		
Historical	*2019*		Actual	242,876,721	243,581,014		
Historical	*2020*		Actual	229,297,247	230,776,439		
Bridge Year	*2021*		Forecast		237,606,140		
Test Year	*2022*		Forecast		240,081,043		

Variance Analysis	**Year**	**Year-over-year**		**Versus OEB-approved**
	2012			
	2013	-1.5%	-1.5%	
	2014	4.0%	4.8%	
	2015	3.2%	3.3%	
	2016	-3.4%	-5.2%	
	2017	-7.8%	-4.7%	
	2018	12.1%	6.5%	
	2019	-1.4%	1.5%	
	2020	-5.6%	-5.3%	
	2021		3.0%	
	2022		1.0%	
	Geometric Mean	-0.3%	0.3%	

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	*2012*	Actual	10,011	OEB-approved		Actual	90,281,488	90,192,044.43	OEB-approved		Actual	9,018.12	9,009.18	OEB-approved	
Historical	*2013*	Actual	10,085			Actual	88,791,227	88,820,818.77			Actual	8,804.18	8,807.11		
Historical	*2014*	Actual	10,157			Actual	89,130,958	90,166,364.70			Actual	8,775.50	8,877.45		
Historical	*2015*	Actual	10,220			Actual	90,749,018	92,074,058.44			Actual	8,879.95	9,009.61		
Historical	*2016*	Actual	10,280			Actual	90,966,168	89,751,920.13			Actual	8,848.92	8,730.80		
Historical	*2017*	Actual	10,380			Actual	86,529,650	89,675,314.20			Actual	8,336.42	8,639.48		
Historical	*2018*	Actual	10,510			Actual	94,517,190	90,810,882.32			Actual	8,992.97	8,640.32		
Historical	*2019*	Actual	10,635			Actual	92,484,568	92,881,342.17			Actual	8,695.94	8,733.25		
Historical	*2020*	Actual	10,783			Actual	98,305,958	99,200,607.60			Actual	9,117.00	9,199.97		
Bridge Year	*2021*	Forecast	10,881			Forecast		91,655,701.27			Forecast		8,423.19		
Test Year	*2022*	Forecast	10,981			Forecast		93,507,178.85			Forecast		8,515.44		

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
	2012				*2012*				*2012*			
	2013	0.7%			*2013*	-1.7%	-1.5%		*2013*	-2.4%	-2.2%	
	2014	0.7%			*2014*	0.4%	1.5%		*2014*	-0.3%	0.8%	
	2015	0.6%			*2015*	1.8%	2.1%		*2015*	1.2%	1.5%	
	2016	0.6%			*2016*	0.2%	-2.5%		*2016*	-0.3%	-3.1%	
	2017	1.0%			*2017*	-4.9%	-0.1%		*2017*	-5.8%	-1.0%	
	2018	1.3%			*2018*	9.2%	1.3%		*2018*	7.9%	0.0%	
	2019	1.2%			*2019*	-2.2%	2.3%		*2019*	-3.3%	1.1%	
	2020	1.4%			*2020*	6.3%	6.8%		*2020*	4.8%	5.3%	
	2021	0.9%			*2021*		-7.6%		*2021*		-8.4%	
	2022	0.9%			*2022*		2.0%		*2022*		1.1%	
	Geometric Mean	1.0%			Geometric Mean	1.2%	0.4%		Geometric Mean	0.2%	-0.6%	

	Calendar Year (for 2022 Cost of Service)	Revenues			
Historical	*2012*	Actual	$ 2,050,310	OEB-approved	
Historical	*2013*	Actual	$ 2,241,816		
Historical	*2014*	Actual	$ 2,174,459		
Historical	*2015*	Actual	$ 2,127,623		
Historical	*2016*	Actual	$ 2,188,261		
Historical	*2017*	Actual	$ 2,206,176		
Historical	*2018*	Actual	$ 2,327,575		
Historical	*2019*	Actual	$ 2,385,378		
Historical	*2020*	Actual	$ 2,432,579		
Bridge Year (Foreca	*2021*	Forecast	$ 2,480,948		
Test Year (Forecast	*2022*	Forecast	$ 2,652,106		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2012		
	2013	9.3%	
	2014	-3.0%	
	2015	-2.2%	
	2016	2.9%	
	2017	0.8%	
	2018	5.5%	
	2019	2.5%	
	2020	2.0%	
	2021	2.0%	
	2022	6.9%	
	Geometric Mean	2.9%	

2 Customer Class: General Service < 50 kW — Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kWh

	Calendar Year (for 2022 Cost of Service	Customers				Consumption (kWh) [3]					Consumption (kWh) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2012*	Actual	1,205	OEB-approved		Actual	29,408,826	29,379,690	OEB-approved		Actual	24,398.92	24,374.74	OEB-approved	
Historical	*2013*	Actual	1,207			Actual	28,921,439	28,931,078			Actual	23,953.98	23,961.97		
Historical	*2014*	Actual	1,215			Actual	29,746,584	30,092,141			Actual	24,478.59	24,762.95		
Historical	*2015*	Actual	1,221			Actual	28,622,003	29,039,917			Actual	23,444.64	23,786.96		
Historical	*2016*	Actual	1,228			Actual	28,273,982	27,896,571			Actual	23,020.51	22,713.22		
Historical	*2017*	Actual	1,237			Actual	27,228,067	28,217,905			Actual	22,009.89	22,810.03		
Historical	*2018*	Actual	1,238			Actual	28,692,745	27,567,615			Actual	23,176.69	22,267.86		
Historical	*2019*	Actual	1,237			Actual	28,348,056	28,469,674			Actual	22,908.29	23,006.57		
Historical	*2020*	Actual	1,246			Actual	26,410,288	26,650,639			Actual	21,201.73	21,394.68		
Bridge Year	*2021*	Forecast	1,251			Forecast		27,408,855			Forecast		21,901.23		
Test Year	*2022*	Forecast	1,257			Forecast		27,656,663			Forecast		21,996.66		

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
	2012			*2012*				*2012*			
	2013	0.2%		*2013*	-1.7%	-1.5%		*2013*	-1.8%	-1.7%	
	2014	0.6%		*2014*	2.9%	4.0%		*2014*	2.2%	3.3%	
	2015	0.5%		*2015*	-3.8%	-3.5%		*2015*	-4.2%	-3.9%	
	2016	0.6%		*2016*	-1.2%	-3.9%		*2016*	-1.8%	-4.5%	
	2017	0.7%		*2017*	-3.7%	1.2%		*2017*	-4.4%	0.4%	
	2018	0.1%		*2018*	5.4%	-2.3%		*2018*	5.3%	-2.4%	
	2019	0.0%		*2019*	-1.2%	3.3%		*2019*	-1.2%	3.3%	
	2020	0.7%		*2020*	-6.8%	-6.4%		*2020*	-7.4%	-7.0%	
	2021	0.5%		*2021*		2.8%		*2021*		2.4%	
	2022	0.5%		*2022*		0.9%		*2022*		0.4%	
	Geometric Mean	0.5%		Geometric Mean	-1.5%	-0.7%		Geometric Mean	-2.0%	-1.1%	

	Calendar Year (for 2022 Cost of Service	Revenues			
Historical	*2012*	Actual	$ 209,967	OEB-approved	
Historical	*2013*	Actual	$ 360,934		
Historical	*2014*	Actual	$ 391,180		
Historical	*2015*	Actual	$ 364,464		
Historical	*2016*	Actual	$ 371,281		
Historical	*2017*	Actual	$ 371,219		
Historical	*2018*	Actual	$ 384,722		
Historical	*2019*	Actual	$ 384,741		
Historical	*2020*	Actual	$ 377,149		

Bridge Year (Foreca	*2021*	Forecast	$	387,803	
Test Year (Forecast	*2022*	Forecast	$	454,482	

Variance Analysis	**Year**	**Year-over-year**	**Test Year Versus OEB-approved**
	2012		
	2013	71.9%	
	2014	8.4%	
	2015	-6.8%	
	2016	1.9%	
	2017	0.0%	
	2018	3.6%	
	2019	0.0%	
	2020	-2.0%	
	2021	2.8%	
	2022	17.2%	
	Geometric Mean	9.0%	

3 Customer Class: General Service > 50 kW — Is the customer class billed on consumption (kWh) or demand (kW or kVA)? kW

	Calendar Year	**Customers**				**Consumption (kWh)** [3]				**Consumption (kWh) per Customer**			
	(for 2022 Cost of Service					**Actual (Weather actual)**	**Weather-normalized**		**Weather-normalized**	**Actual (Weather actual)**	**Weather-normalized**		**Weather-normalized**
Historical	*2012*	Actual	89	OEB-approved		Actual	60,934,472	60,890,605	OEB-approved	Actual	685,298.66	684,805.31 OEB-approved	
Historical	*2013*	Actual	89			Actual	59,427,522	59,441,913		Actual	667,100.34	667,261.89	
Historical	*2014*	Actual	90			Actual	57,346,380	57,830,456		Actual	637,182.00	642,560.62	
Historical	*2015*	Actual	93			Actual	62,304,427	62,965,472		Actual	672,047.75	679,178.12	
Historical	*2016*	Actual	94			Actual	59,051,959	58,479,180		Actual	628,769.75	622,670.95	
Historical	*2017*	Actual	95			Actual	47,449,870	48,703,321		Actual	498,597.58	511,768.70	
Historical	*2018*	Actual	95			Actual	59,787,962	58,084,355		Actual	626,872.47	609,010.28	
Historical	*2019*	Actual	95			Actual	59,632,442	59,818,343		Actual	627,159.78	629,114.91	
Historical	*2020*	Actual	97			Actual	52,047,649	52,391,840		Actual	536,113.12	539,658.44	
Bridge Year	*2021*	Forecast	97			Forecast		59,119,624		Forecast		607,194.86	
Test Year	*2022*	Forecast	98			Forecast		59,482,525		Forecast		609,153.76	

Variance Analysis	**Year**	**Year-over-year**	**Test Year Versus OEB-approved**	**Year**	**Year-over-year**		**Test Year Versus OEB-approved**	**Year**	**Year-over-year**		**Test Year Versus OEB-approved**
	2012			*2012*				*2012*			
	2013	0.2%		*2013*	-2.5%	-2.4%		*2013*	-2.7%	-2.6%	
	2014	1.0%		*2014*	-3.5%	-2.7%		*2014*	-4.5%	-3.7%	
	2015	3.0%		*2015*	8.6%	8.9%		*2015*	5.5%	5.7%	
	2016	1.3%		*2016*	-5.2%	-7.1%		*2016*	-6.4%	-8.3%	
	2017	1.3%		*2017*	-19.6%	-16.7%		*2017*	-20.7%	-17.8%	
	2018	0.2%		*2018*	26.0%	19.3%		*2018*	25.7%	19.0%	
	2019	-0.3%		*2019*	-0.3%	3.0%		*2019*	0.0%	3.3%	
	2020	2.1%		*2020*	-12.7%	-12.4%		*2020*	-14.5%	-14.2%	

	2021	0.3%			*2021*		12.8%			*2021*		12.5%		
	2022	0.3%			*2022*		0.6%			*2022*		0.3%		
	Geometric Mean	1.0%			Geometric Mean	-2.2%	-0.3%			Geometric Mean	-3.4%	-1.3%		

	Calendar Year (for 2022 Cost of Service	Customers				Demand (kW) [3]				Demand (kW) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2012*	Actual	89	OEB-approved		Actual	186,874	186,739	OEB-approved		Actual	2,101.67	2,100.16	OEB-approved	
Historical	*2013*	Actual	89			Actual	181,893	181,937			Actual	2,041.83	2,042.32		
Historical	*2014*	Actual	90			Actual	186,326	187,899			Actual	2,070.29	2,087.76		
Historical	*2015*	Actual	93			Actual	195,328	197,400			Actual	2,106.91	2,129.26		
Historical	*2016*	Actual	94			Actual	199,545	197,609			Actual	2,124.70	2,104.09		
Historical	*2017*	Actual	95			Actual	170,952	175,468			Actual	1,796.34	1,843.79		
Historical	*2018*	Actual	95			Actual	183,114	177,896			Actual	1,919.94	1,865.23		
Historical	*2019*	Actual	95			Actual	211,572	212,231			Actual	2,225.12	2,232.06		
Historical	*2020*	Actual	97			Actual	202,256	203,593			Actual	2,083.32	2,097.10		
Bridge Year	*2021*	Forecast	97			Forecast		197,786			Forecast		2,031.39		
Test Year	*2022*	Forecast	98			Forecast		199,000			Forecast		2,037.94		

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
	2012			*2012*				*2012*			
	2013	0.2%		*2013*	-2.7%	-2.6%		*2013*	-2.8%	-2.8%	
	2014	1.0%		*2014*	2.4%	3.3%		*2014*	1.4%	2.2%	
	2015	3.0%		*2015*	4.8%	5.1%		*2015*	1.8%	2.0%	
	2016	1.3%		*2016*	2.2%	0.1%		*2016*	0.8%	-1.2%	
	2017	1.3%		*2017*	-14.3%	-11.2%		*2017*	-15.5%	-12.4%	
	2018	0.2%		*2018*	7.1%	1.4%		*2018*	6.9%	1.2%	
	2019	-0.3%		*2019*	15.5%	19.3%		*2019*	15.9%	19.7%	
	2020	2.1%		*2020*	-4.4%	-4.1%		*2020*	-6.4%	-6.0%	
	2021	0.3%		*2021*		-2.9%		*2021*		-3.1%	
	2022	0.3%		*2022*		0.6%		*2022*		0.3%	
	Geometric Mean	1.0%		Geometric Mean	1.1%	0.7%		Geometric Mean	-0.1%	-0.3%	

	Calendar Year (for 2022 Cost of Service	Revenues			
Historical	*2012*	Actual	$ 995,271	OEB-approved	
Historical	*2013*	Actual	$ 691,269		
Historical	*2014*	Actual	$ 504,770		
Historical	*2015*	Actual	$ 503,949		
Historical	*2016*	Actual	$ 523,033		
Historical	*2017*	Actual	$ 485,249		
Historical	*2018*	Actual	$ 512,511		
Historical	*2019*	Actual	$ 562,118		
Historical	*2020*	Actual	$ 553,250		
Bridge Year (Foreca	*2021*	Forecast	$ 552,455		
Test Year (Forecast	*2022*	Forecast	$ 587,026		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2012		
	2013	-30.5%	
	2014	-27.0%	
	2015	-0.2%	
	2016	3.8%	
	2017	-7.2%	
	2018	5.6%	
	2019	9.7%	
	2020	-1.6%	
	2021	-0.1%	
	2022	6.3%	
	Geometric Mean	-5.7%	

4 Customer Class: Streetlights — 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	*2012*	Actual	2,799	OEB-approved		Actual	2,346,377	2,346,377	OEB-approved		Actual	838.33	838.33	OEB-approved	
Historical	*2013*	Actual	2,808			Actual	2,512,898	2,512,898			Actual	894.95	894.95		
Historical	*2014*	Actual	2,817			Actual	2,302,093	2,302,093			Actual	817.25	817.25		
Historical	*2015*	Actual	2,826			Actual	2,368,289	2,368,289			Actual	838.07	838.07		
Historical	*2016*	Actual	2,885			Actual	1,585,584	1,585,584			Actual	549.55	549.55		
Historical	*2017*	Actual	2,932			Actual	1,361,607	1,361,607			Actual	464.40	464.40		

Historical	*2018*	Actual	2,957		Actual	1,349,349	1,349,349		Actual	456.34	456.34		
Historical	*2019*	Actual	2,993		Actual	1,353,784	1,353,784		Actual	452.29	452.29		
Historical	*2020*	Actual	3,046		Actual	1,283,668	1,283,668		Actual	421.42	421.42		
Bridge Year	*2021*	Forecast	3,076		Forecast		1,296,261		Forecast		421.42		
Test Year	*2022*	Forecast	3,106		Forecast		1,308,977		Forecast		421.42		

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**
	2012			*2012*				*2012*			
	2013	0.3%		*2013*	7.1%	7.1%		*2013*	6.8%	6.8%	
	2014	0.3%		*2014*	-8.4%	-8.4%		*2014*	-8.7%	-8.7%	
	2015	0.3%		*2015*	2.9%	2.9%		*2015*	2.5%	2.5%	
	2016	2.1%		*2016*	-33.0%	-33.0%		*2016*	-34.4%	-34.4%	
	2017	1.6%		*2017*	-14.1%	-14.1%		*2017*	-15.5%	-15.5%	
	2018	0.8%		*2018*	-0.9%	-0.9%		*2018*	-1.7%	-1.7%	
	2019	1.2%		*2019*	0.3%	0.3%		*2019*	-0.9%	-0.9%	
	2020	1.8%		*2020*	-5.2%	-5.2%		*2020*	-6.8%	-6.8%	
	2021	1.0%		*2021*		1.0%		*2021*		0.0%	
	2022	1.0%		*2022*		1.0%		*2022*		0.0%	
	Geometric Mean	1.2%		Geometric Mean	-8.3%	-6.3%		Geometric Mean	-9.4%	-7.4%	

	Calendar Year	**Customers**			**Demand (kW)** [3]				**Demand (kW) per Customer**			
	(for 2022 Cost of Service				**Actual (Weather actual)**	**Weather-normalized**		**Weather-normalized**	**Actual (Weather actual)**	**Weather-normalized**		**Weather-normalized**
Historical	*2012*	Actual	89	OEB-approved	Actual	6,354	6,354	OEB-approved	Actual	71.46	71.46	OEB-approved
Historical	*2013*	Actual	89		Actual	6,799	6,799		Actual	76.33	76.33	
Historical	*2014*	Actual	90		Actual	6,450	6,450		Actual	71.67	71.67	
Historical	*2015*	Actual	93		Actual	6,398	6,398		Actual	69.01	69.01	
Historical	*2016*	Actual	94		Actual	4,764	4,764		Actual	50.73	50.73	
Historical	*2017*	Actual	95		Actual	3,706	3,706		Actual	38.94	38.94	
Historical	*2018*	Actual	95		Actual	3,920	3,920		Actual	41.10	41.10	
Historical	*2019*	Actual	95		Actual	3,756	3,756		Actual	39.50	39.50	
Historical	*2020*	Actual	97		Actual	3,928	3,928		Actual	40.46	40.46	
Bridge Year	*2021*	Forecast	97		Forecast		3,750		Forecast		38.52	
Test Year	*2022*	Forecast	98		Forecast		3,787		Forecast		38.78	

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**
	2012			*2012*				*2012*			
	2013	0.2%		*2013*	7.0%	7.0%		*2013*	6.8%	6.8%	
	2014	1.0%		*2014*	-5.1%	-5.1%		*2014*	-6.1%	-6.1%	
	2015	3.0%		*2015*	-0.8%	-0.8%		*2015*	-3.7%	-3.7%	
	2016	1.3%		*2016*	-25.5%	-25.5%		*2016*	-26.5%	-26.5%	
	2017	1.3%		*2017*	-22.2%	-22.2%		*2017*	-23.2%	-23.2%	
	2018	0.2%		*2018*	5.8%	5.8%		*2018*	5.6%	5.6%	
	2019	-0.3%		*2019*	-4.2%	-4.2%		*2019*	-3.9%	-3.9%	
	2020	2.1%		*2020*	4.6%	4.6%		*2020*	2.4%	2.4%	
	2021	0.3%		*2021*		-4.5%		*2021*		-4.8%	
	2022	0.3%		*2022*		1.0%		*2022*		0.7%	
	Geometric Mean	1.0%		Geometric Mean	-6.6%	-5.6%		Geometric Mean	-7.8%	-6.6%	

	Calendar Year	**Revenues**			
	(for 2022 Cost of Service				
Historical	*2012*	Actual	$ 955	OEB-approved	
Historical	*2013*	Actual	$ 100,427		
Historical	*2014*	Actual	$ 121,274		
Historical	*2015*	Actual	$ 110,071		
Historical	*2016*	Actual	$ 94,397		
Historical	*2017*	Actual	$ 83,758		
Historical	*2018*	Actual	$ 88,066		
Historical	*2019*	Actual	$ 87,387		
Historical	*2020*	Actual	$ 90,422		
Bridge Year (Foreca	*2021*	Forecast	$ 89,733		
Test Year (Forecast	*2022*	Forecast	$ 116,260		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2012		
	2013	10419.1%	
	2014	20.8%	
	2015	-9.2%	
	2016	-14.2%	
	2017	-11.3%	
	2018	5.1%	

2019	-0.8%	
2020	3.5%	
2021	-0.8%	
2022	29.6%	
Geometric Mean	70.5%	

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

	Calendar Year (for 2022 Cost of Service	Customers				Consumption (kWh) [3]				Consumption (kWh) per Customer			
							Actual (Weather actual)	Weather-normalized			Actual (Weather actual)	Weather-normalized	
Historical	*2012*	Actual	31	OEB-approved		Actual	262,229	262,229	OEB-approved		Actual	8,335.76	8,335.76 OEB-approved
Historical	*2013*	Actual	31			Actual	260,597	260,597			Actual	8,406.35	8,406.35
Historical	*2014*	Actual	31			Actual	259,677	259,677			Actual	8,376.68	8,376.68
Historical	*2015*	Actual	31			Actual	259,607	259,607			Actual	8,374.42	8,374.42
Historical	*2016*	Actual	30			Actual	257,059	257,059			Actual	8,439.69	8,439.69
Historical	*2017*	Actual	31			Actual	255,469	255,469			Actual	8,364.61	8,364.61
Historical	*2018*	Actual	32			Actual	249,143	249,143			Actual	7,898.85	7,898.85
Historical	*2019*	Actual	32			Actual	246,885	246,885			Actual	7,715.16	7,715.16
Historical	*2020*	Actual	32			Actual	248,217	248,217			Actual	7,756.78	7,756.78
Bridge Year	*2021*	Forecast	32			Forecast		248,217			Forecast		7,756.78
Test Year	*2022*	Forecast	32			Forecast		248,217			Forecast		7,756.78

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
	2012			*2012*				*2012*			
	2013	-1.5%		*2013*	-0.6%	-0.6%		*2013*	0.8%	0.8%	
	2014	0.0%		*2014*	-0.4%	-0.4%		*2014*	-0.4%	-0.4%	
	2015	0.0%		*2015*	0.0%	0.0%		*2015*	0.0%	0.0%	
	2016	-1.7%		*2016*	-1.0%	-1.0%		*2016*	0.8%	0.8%	
	2017	0.3%		*2017*	-0.6%	-0.6%		*2017*	-0.9%	-0.9%	
	2018	3.3%		*2018*	-2.5%	-2.5%		*2018*	-5.6%	-5.6%	
	2019	1.5%		*2019*	-0.9%	-0.9%		*2019*	-2.3%	-2.3%	
	2020	0.0%		*2020*	0.5%	0.5%		*2020*	0.5%	0.5%	
	2021	0.0%		*2021*		0.0%		*2021*		0.0%	
	2022	0.0%		*2022*		0.0%		*2022*		0.0%	
	Geometric Mean	0.2%		Geometric Mean	-0.8%	-0.6%		Geometric Mean	-1.0%	-0.8%	

	Calendar Year (for 2022 Cost of Service	Revenues			
Historical	*2012*	Actual	$ 2,537	OEB-approved	
Historical	*2013*	Actual	$ 3,084		
Historical	*2014*	Actual	$ 2,986		
Historical	*2015*	Actual	$ 2,817		

Historical	*2016*	Actual	$	2,815
Historical	*2017*	Actual	$	2,840
Historical	*2018*	Actual	$	2,940
Historical	*2019*	Actual	$	2,992
Historical	*2020*	Actual	$	3,002
Bridge Year (Foreca	*2021*	Forecast	$	3,030
Test Year (Forecast	*2022*	Forecast	$	3,388

Variance Analysis	**Year**	**Year-over-year**	**Test Year Versus OEB-approved**
	2012		
	2013	21.6%	
	2014	-3.2%	
	2015	-5.6%	
	2016	-0.1%	
	2017	0.9%	
	2018	3.5%	
	2019	1.8%	
	2020	0.3%	
	2021	0.9%	
	2022	11.8%	
	Geometric Mean	3.3%	

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

	Calendar Year	**Customers**				**Consumption (kWh)** [3]				**Consumption (kWh) per Customer**			
	(for 2022 Cost of Service						**Actual (Weather actual)**	**Weather-normalized**	**Weather-normalized**		**Actual (Weather actual)**	**Weather-normalized**	**Weather-normalized**
Historical	*2012*	Actual	7	OEB-approved		Actual	174,345	174,345	OEB-approved	Actual	24,906.43	24,906.43 OEB-approved	
Historical	*2013*	Actual	7			Actual	180,742	180,742		Actual	25,820.29	25,820.29	
Historical	*2014*	Actual	7			Actual	178,799	178,799		Actual	25,542.71	25,542.71	
Historical	*2015*	Actual	7			Actual	162,569	162,569		Actual	23,224.14	23,224.14	
Historical	*2016*	Actual	11			Actual	153,690	153,690		Actual	13,560.88	13,560.88	
Historical	*2017*	Actual	16			Actual	152,795	152,795		Actual	9,500.21	9,500.21	
Historical	*2018*	Actual	17			Actual	149,558	149,558		Actual	8,797.53	8,797.53	
Historical	*2019*	Actual	17			Actual	144,657	144,657		Actual	8,509.24	8,509.24	
Historical	*2020*	Actual	17			Actual	141,998	141,998		Actual	8,352.82	8,352.82	
Bridge Year	*2021*	Forecast	17			Forecast		141,998		Forecast		8,352.82	
Test Year	*2022*	Forecast	17			Forecast		141,998		Forecast		8,352.82	

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**
	2012			*2012*				*2012*			
	2013	0.0%		*2013*	3.7%	3.7%		*2013*	3.7%	3.7%	
	2014	0.0%		*2014*	-1.1%	-1.1%		*2014*	-1.1%	-1.1%	
	2015	0.0%		*2015*	-9.1%	-9.1%		*2015*	-9.1%	-9.1%	

	2016	61.9%			*2016*	-5.5%	-5.5%			*2016*	-41.6%	-41.6%		
	2017	41.9%			*2017*	-0.6%	-0.6%			*2017*	-29.9%	-29.9%		
	2018	5.7%			*2018*	-2.1%	-2.1%			*2018*	-7.4%	-7.4%		
	2019	0.0%			*2019*	-3.3%	-3.3%			*2019*	-3.3%	-3.3%		
	2020	0.0%			*2020*	-1.8%	-1.8%			*2020*	-1.8%	-1.8%		
	2021	0.0%			*2021*		0.0%			*2021*		0.0%		
	2022	0.0%			*2022*		0.0%			*2022*		0.0%		
	Geometric Mean	10.4%			Geometric Mean	-2.9%	-2.3%			Geometric Mean	-14.5%	-11.4%		

	Calendar Year (for 2022 Cost of Service	Customers				Demand (kW) [3]				Demand (kW) per Customer				
							Actual (Weather actual)	Weather-normalized		Weather-normalized		Actual (Weather actual)	Weather-normalized		Weather-normalized
Historical	*2012*	Actual	89	OEB-approved		Actual	293	293	OEB-approved		Actual	3.30	3.30	OEB-approved	
Historical	*2013*	Actual	89			Actual	465	465			Actual	5.22	5.22		
Historical	*2014*	Actual	90			Actual	471	471			Actual	5.24	5.24		
Historical	*2015*	Actual	93			Actual	437	437			Actual	4.71	4.71		
Historical	*2016*	Actual	94			Actual	411	411			Actual	4.38	4.38		
Historical	*2017*	Actual	95			Actual	405	405			Actual	4.26	4.26		
Historical	*2018*	Actual	95			Actual	387	387			Actual	4.06	4.06		
Historical	*2019*	Actual	95			Actual	365	365			Actual	3.84	3.84		
Historical	*2020*	Actual	97			Actual	385	385			Actual	3.97	3.97		
Bridge Year	*2021*	Forecast	97			Forecast		373			Forecast		3.83		
Test Year	*2022*	Forecast	98			Forecast		373			Forecast		3.82		

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
	2012			*2012*				*2012*			
	2013	0.2%		*2013*	58.5%	58.5%		*2013*	58.2%	58.2%	
	2014	1.0%		*2014*	1.4%	1.4%		*2014*	0.4%	0.4%	
	2015	3.0%		*2015*	-7.3%	-7.3%		*2015*	-10.0%	-10.0%	
	2016	1.3%		*2016*	-5.9%	-5.9%		*2016*	-7.1%	-7.1%	
	2017	1.3%		*2017*	-1.5%	-1.5%		*2017*	-2.8%	-2.8%	
	2018	0.2%		*2018*	-4.4%	-4.4%		*2018*	-4.7%	-4.7%	
	2019	-0.3%		*2019*	-5.7%	-5.7%		*2019*	-5.4%	-5.4%	
	2020	2.1%		*2020*	5.5%	5.5%		*2020*	3.4%	3.4%	
	2021	0.3%		*2021*		-3.0%		*2021*		-3.3%	
	2022	0.3%		*2022*		0.0%		*2022*		-0.3%	
	Geometric Mean	1.0%		Geometric Mean	4.0%	2.7%		Geometric Mean	2.7%	1.7%	

	Calendar Year (for 2022 Cost of Service	Revenues			
Historical	*2012*	Actual	$ 254	OEB-approved	
Historical	*2013*	Actual	$ 2,541		
Historical	*2014*	Actual	$ 3,175		
Historical	*2015*	Actual	$ 2,762		
Historical	*2016*	Actual	$ 2,827		
Historical	*2017*	Actual	$ 2,996		
Historical	*2018*	Actual	$ 2,968		
Historical	*2019*	Actual	$ 2,858		
Historical	*2020*	Actual	$ 2,989		
Bridge Year (Foreca	*2021*	Forecast	$ 2,949		
Test Year (Forecast	*2022*	Forecast	$ 3,201		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	2012		
	2013	901.4%	
	2014	24.9%	
	2015	-13.0%	
	2016	2.3%	
	2017	6.0%	
	2018	-0.9%	
	2019	-3.7%	
	2020	4.6%	
	2021	-1.3%	
	2022	8.5%	

	Geometric Mean	32.5%

7 **Customer Class:** Embedded Distributor — 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	*2012*	Actual	4	OEB-approved		Actual	50,111,691	50,111,691	OEB-approved		Actual	12,527,923	12,527,923	OEB-approved	

Historical	*2013*	Actual	4		Actual	49,811,242	49,811,242		Actual	12,452,811	12,452,811		
Historical	*2014*	Actual	5		Actual	60,211,197	60,211,197		Actual	13,257,511	13,257,511		
Historical	*2015*	Actual	5		Actual	62,244,251	62,244,251		Actual	12,448,850	12,448,850		
Historical	*2016*	Actual	6		Actual	58,154,767	58,154,767		Actual	10,494,093	10,494,093		
Historical	*2017*	Actual	6		Actual	56,843,411	56,843,411		Actual	9,473,902	9,473,902		
Historical	*2018*	Actual	6		Actual	61,680,653	61,680,653		Actual	10,280,109	10,280,109		
Historical	*2019*	Actual	6		Actual	60,666,329	60,666,329		Actual	10,111,055	10,111,055		
Historical	*2020*	Actual	6		Actual	50,859,469	50,859,469		Actual	8,476,578	8,476,578		
Bridge Year	*2021*	Forecast	6		Forecast		57,735,484		Forecast		9,622,581		
Test Year	*2022*	Forecast	6		Forecast		57,735,484		Forecast		9,622,581		

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**
	2012			*2012*				*2012*			
	2013	0.0%		*2013*	-0.6%	-0.6%		*2013*	-0.6%	-0.6%	
	2014	13.5%		*2014*	20.9%	20.9%		*2014*	6.5%	6.5%	
	2015	10.1%		*2015*	3.4%	3.4%		*2015*	-6.1%	-6.1%	
	2016	10.8%		*2016*	-6.6%	-6.6%		*2016*	-15.7%	-15.7%	
	2017	8.3%		*2017*	-2.3%	-2.3%		*2017*	-9.7%	-9.7%	
	2018	0.0%		*2018*	8.5%	8.5%		*2018*	8.5%	8.5%	
	2019	0.0%		*2019*	-1.6%	-1.6%		*2019*	-1.6%	-1.6%	
	2020	0.0%		*2020*	-16.2%	-16.2%		*2020*	-16.2%	-16.2%	
	2021	0.0%		*2021*		13.5%		*2021*		13.5%	
	2022	0.0%		*2022*		0.0%		*2022*		0.0%	
	Geometric Mean	4.6%		Geometric Mean	0.2%	1.6%		Geometric Mean	-5.4%	-2.9%	

	Calendar Year	**Customers**				**Demand (kW)** [3]				**Demand (kW) per Customer**			
	(for 2022 Cost of Service					**Actual (Weather actual)**	**Weather-normalized**		**Weather-normalized**	**Actual (Weather actual)**	**Weather-normalized**		**Weather-normalized**
Historical	*2012*	Actual	89	OEB-approved		Actual	111,194	111,194	OEB-approved	Actual	1,250.54	1,250.54	OEB-approved
Historical	*2013*	Actual	89			Actual	110,635	110,635		Actual	1,241.92	1,241.92	
Historical	*2014*	Actual	90			Actual	134,313	134,313		Actual	1,492.36	1,492.36	
Historical	*2015*	Actual	93			Actual	135,969	135,969		Actual	1,466.63	1,466.63	
Historical	*2016*	Actual	94			Actual	132,942	132,942		Actual	1,415.53	1,415.53	
Historical	*2017*	Actual	95			Actual	130,522	130,522		Actual	1,371.51	1,371.51	
Historical	*2018*	Actual	95			Actual	145,229	145,229		Actual	1,522.72	1,522.72	
Historical	*2019*	Actual	95			Actual	139,224	139,224		Actual	1,464.23	1,464.23	
Historical	*2020*	Actual	97			Actual	142,149	142,149		Actual	1,464.20	1,464.20	
Bridge Year	*2021*	Forecast	97			Forecast		138,872		Forecast		1,426.30	
Test Year	*2022*	Forecast	98			Forecast		138,872		Forecast		1,422.17	

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**
	2012			*2012*				*2012*			
	2013	0.2%		*2013*	-0.5%	-0.5%		*2013*	-0.7%	-0.7%	
	2014	1.0%		*2014*	21.4%	21.4%		*2014*	20.2%	20.2%	
	2015	3.0%		*2015*	1.2%	1.2%		*2015*	-1.7%	-1.7%	
	2016	1.3%		*2016*	-2.2%	-2.2%		*2016*	-3.5%	-3.5%	
	2017	1.3%		*2017*	-1.8%	-1.8%		*2017*	-3.1%	-3.1%	
	2018	0.2%		*2018*	11.3%	11.3%		*2018*	11.0%	11.0%	
	2019	-0.3%		*2019*	-4.1%	-4.1%		*2019*	-3.8%	-3.8%	
	2020	2.1%		*2020*	2.1%	2.1%		*2020*	0.0%	0.0%	
	2021	0.3%		*2021*		-2.3%		*2021*		-2.6%	
	2022	0.3%		*2022*		0.0%		*2022*		-0.3%	
	Geometric Mean	1.0%		Geometric Mean	3.6%	2.5%		Geometric Mean	2.3%	1.4%	

	Calendar Year	**Revenues**			
	(for 2022 Cost of Service				
Historical	*2012*	Actual	$ 335,743	OEB-approved	
Historical	*2013*	Actual	$ 217,673		
Historical	*2014*	Actual	$ 149,939		
Historical	*2015*	Actual	$ 144,567		
Historical	*2016*	Actual	$ 158,480		
Historical	*2017*	Actual	$ 169,450		
Historical	*2018*	Actual	$ 176,087		
Historical	*2019*	Actual	$ 175,802		

Historical	*2020*	Actual	$	177,152	
Bridge Year (Foreca	*2021*	Forecast	$	178,102	
Test Year (Forecast	*2022*	Forecast	$	127,278	

Variance Analysis	**Year**	**Year-over-year**	**Test Year Versus OEB-approved**
	2012		
	2013	-35.2%	

2014	-31.1%	
2015	-3.6%	
2016	9.6%	
2017	6.9%	
2018	3.9%	
2019	-0.2%	
2020	0.8%	
2021	0.5%	
2022	-28.5%	
Geometric Mean	-10.2%	

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			Actual (Weather actual)	Weather-normalized	
Historical	*2012*	Actual		OEB-approved	Actual			OEB-approved	Actual		OEB-approved	
Historical	*2013*	Actual			Actual				Actual			
Historical	*2014*	Actual			Actual				Actual			
Historical	*2015*	Actual			Actual				Actual			
Historical	*2016*	Actual			Actual				Actual			
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
	2012			*2012*			*2012*		
	2013			*2013*			*2013*		
	2014			*2014*			*2014*		
	2015			*2015*			*2015*		
	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	*2012*	Actual		OEB-approved
Historical	*2013*	Actual		

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TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

Appendix 2-JA
Summary of Recoverable OM&A Expenses

	2012 Last Rebasing Year OEB Approved	2012 Last Rebasing Year Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	2022 Test Year
Reporting Basis	CGAAP	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Operations	$ 291,000	$ 272,543	$ 233,391	$ 260,055	$ 263,090	$ 284,289	$ 284,584	$ 273,238	$ 311,700	$ 284,999	$ 387,414	$ 521,943
Maintenance	$ 455,000	$ 604,288	$ 491,922	$ 546,411	$ 939,207	$ 647,045	$ 626,094	$ 696,284	$ 774,109	$ 578,700	$ 804,383	$ 924,630
SubTotal	**$ 746,000**	**$ 876,831**	**$ 725,313**	**$ 806,466**	**$ 1,202,297**	**$ 931,334**	**$ 910,678**	**$ 969,522**	**$ 1,085,809**	**$ 863,699**	**$ 1,191,797**	**$ 1,446,573**
%Change (year over year)		17.5%			49.1%	-22.5%	-2.2%	6.5%	12.0%	-20.5%	38.0%	21.4%
%Change (Test Year vs Last Rebasing Year - Actual)												65.0%
Billing and Collecting	$ 775,064	$ 564,380	$ 582,646	$ 587,255	$ 527,861	$ 605,236	$ 635,071	$ 719,649	$ 669,849	$ 551,626	$ 678,651	$ 721,707
Community Relations	$ 10,000	$ 20,659	$ 10,391	$ 5,499	-$ 12,807	$ 7,585	$ 3,497	$ 20,967	$ 6,065	$ 3,438	$ 10,000	$ 11,537
Administrative and General	$ 917,946	$ 724,981	$ 836,520	$ 843,517	$ 876,370	$ 1,002,115	$ 1,099,287	$ 942,515	$ 1,110,166	$ 1,029,074	$ 1,334,836	$ 1,351,625
SubTotal	**$ 1,703,010**	**$ 1,310,020**	**$ 1,429,558**	**$ 1,436,271**	**$ 1,391,424**	**$ 1,614,936**	**$ 1,737,855**	**$ 1,683,130**	**$ 1,786,079**	**$ 1,584,138**	**$ 2,023,487**	**$ 2,084,869**
%Change (year over year)		-23.1%			-3.1%	16.1%	7.6%	-3.1%	6.1%	-11.3%	27.7%	3.0%
%Change (Test Year vs Last Rebasing Year - Actual)												59.1%
Total	**$ 2,449,010**	**$ 2,186,851**		**$ 2,242,737**	**$ 2,593,721**	**$ 2,546,270**	**$ 2,648,533**	**$ 2,652,652**	**$ 2,871,888**	**$ 2,447,837**	**$ 3,215,284**	**$ 3,531,441**
%Change (year over year)		-10.7%			15.6%	-1.8%	4.0%	0.2%	8.3%	-14.8%	31.4%	9.8%

	2012 Last Rebasing Year OEB Approved	2012 Last Rebasing Year Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	2022 Test Year
Operations	$ 291,000	$ 272,543	$ 233,391	$ 260,055	$ 263,090	$ 284,289	$ 284,584	$ 273,238	$ 311,700	$ 284,999	$ 387,414	$ 521,943
Maintenance	$ 455,000	$ 604,288	$ 491,922	$ 546,411	$ 939,207	$ 647,045	$ 626,094	$ 696,284	$ 774,109	$ 578,700	$ 804,383	$ 924,630
Billing and Collecting	$ 775,064	$ 564,380	$ 725,313	$ 587,255	$ 527,861	$ 605,236	$ 635,071	$ 719,649	$ 669,849	$ 551,626	$ 678,651	$ 721,707
Community Relations	$ 10,000	$ 20,659		$ 5,499	-$ 12,807	$ 7,585	$ 3,497	$ 20,967	$ 6,065	$ 3,438	$ 10,000	$ 11,537
Administrative and General	$ 917,946	$ 724,981	$ -	$ 843,517	$ 876,370	$ 1,002,115	$ 1,099,287	$ 942,515	$ 1,110,166	$ 1,029,074	$ 1,334,836	$ 1,351,625
Total	**$ 2,449,010**	**$ 2,186,851**		**$ 2,242,737**	**$ 2,593,721**	**$ 2,546,270**	**$ 2,648,533**	**$ 2,652,652**	**$ 2,871,888**	**$ 2,447,837**	**$ 3,215,284**	**$ 3,531,441**
%Change (year over year)		-10.7%			15.6%	-1.8%	4.0%	0.2%	8.3%	-14.8%	31.4%	9.8%

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 2012 OEB Approved	Last Rebasing Year 2012 Actuals	Variance 2012 OEB Approved - 2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	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	$ 291,000	$ 272,543	$ 18,457		$ 260,055	$ 263,090	$ 284,289	$ 284,584	$ 273,238	$ 311,700	$ 284,999	$ 387,414	$ 102,415	$ 521,943	$ 134,529
Maintenance	$ 455,000	$ 604,288	-$ 149,288		$ 546,411	$ 939,207	$ 647,045	$ 626,094	$ 696,284	$ 774,109	$ 578,700	$ 804,383	$ 225,683	$ 924,630	$ 120,247
Billing and Collecting	$ 775,064	$ 564,380	$ 210,684		$ 587,255	$ 527,861	$ 605,236	$ 635,071	$ 719,649	$ 669,849	$ 551,626	$ 678,651	$ 127,025	$ 721,707	$ 43,056
Community Relations	$ 10,000	$ 20,659	-$ 10,659		$ 5,499	-$ 12,807	$ 7,585	$ 3,497	$ 20,967	$ 6,065	$ 3,438	$ 10,000	$ 6,562	$ 11,537	$ 1,537
Administrative and General	$ 917,946	$ 724,981	$ 192,965		$ 843,517	$ 876,370	$ 1,002,115	$ 1,099,287	$ 942,515	$ 1,110,166	$ 1,029,074	$ 1,334,836	$ 305,763	$ 1,351,625	$ 16,789
Total OM&A Expenses	$ 2,449,010	$ 2,186,851	$ 262,159		$ 1,436,271	$ 1,391,424	$ 1,614,936	$ 1,737,855	$ 2,652,652	$ 2,871,888	$ 2,447,837	$ 3,215,284	$ 767,447	$ 3,531,441	$ 316,157
Adjustments for Total non-recoverable items [3]															
Total Recoverable OM&A Expenses	$ 2,449,010	$ 2,186,851	$ 262,159	$ -	$ 1,436,271	$ 1,391,424	$ 1,614,936	$ 1,737,855	$ 2,652,652	$ 2,871,888	$ 2,447,837	$ 3,215,284	$ 767,447	$ 3,531,441	$ 316,157
Variance from previous year				$ -	-$ 750,581	-$ 44,846	$ 223,512	$ 122,919	$ 914,797	$ 219,235	-$ 424,051	$ 767,447		$ 316,157	
Percent change (year over year)				0%	-34%	-3%	16%	8%	53%	8%	-15%	31%		10%	
Percent Change: Test year vs. Most Current Actual														44.27%	
Simple average of % variance for all years														8.17%	
Compound Annual Growth Rate for all years															4.9%
Compound Growth Rate (2020 vs. 2012 Actuals)														1.4%	

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

OM&A	Last Rebasing Year (2012 Actuals)	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	2022 Test Year
Reporting Basis	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Opening Balance[2]	$ 2,449,010	$ 2,186,852	$ 2,154,871	$ 2,242,737	$ 2,593,720	$ 2,546,270	$ 2,648,533	$ 2,652,652	$ 2,871,888	$ 2,442,837	$ 3,215,284
Payroll & Benefits	-$ 91,530	-$ 21,744	$ 32,799	-$ 605	$ 40,197	$ 49,682	-$ 56,711	$ 98,703	-$ 11,021	$ 172,137	$ 39,615
O/H & U/G Maintenance Expenses	$ 147,248	-$ 114,402	$ 79,104	$ 410,048	-$ 279,534	-$ 17,985	$ 58,488	$ 119,363	-$ 232,083	$ 327,871	$ 254,142
Meter Reading/Customer Billing	-$ 18,116	-$ 4,138	$ 23,479	-$ 44,669	$ 60,642	$ 6,536	$ 100,394	-$ 96,582	-$ 54,642	$ 62,787	$ 14,072
Third Party Professional Services	-$ 2,163	$ 9,579	$ 2,350	$ 24,642	-$ 23,554	$ 92,461	-$ 50,453	-$ 40,143	$ 26,346	$ 17,435	$ 5,130
Bad Debt Writeoffs	-$ 188,201	$ 19,478	-$ 33,270	-$ 14,280	$ 13,715	$ 8,841	$ 4,480	$ 34,201	-$ 61,910	$ 63,843	$ 20,103
Energy Conservation	$ 13,790	-$ 6,399	-$ 5,124	-$ 18,175	$ 20,492	-$ 4,088	$ 17,469	-$ 14,977	-$ 2,902	$ 5,912	$ 1,537
Miscellaneous	-$ 123,186	$ 85,645	-$ 11,472	-$ 5,979	$ 120,592	-$ 33,186	-$ 69,548	$ 118,671	-$ 92,840	$ 122,463	-$ 18,443
Closing Balance[2]	$ 2,186,852	$ 2,154,871	$ 2,242,737	$ 2,593,720	$ 2,546,270	$ 2,648,533	$ 2,652,652	$ 2,871,888	$ 2,442,837	$ 3,215,284	$ 3,531,441

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 (2012 OEB-Approved)	Last Rebasing Year (2012 Actuals)	2013 Actuals	2014 Actuals	2015 Actuals	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 (2012 OEB-
Reporting Basis	CGAAP	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS		
Program Name #1														
Customer Service, Billing and Collectin	412,000	423,100	424,333	468,632	436,822	495,327	502,152	593,389	511,622	460,680	513,754	534,757	74,077	122,757
													0	0
Sub-Total	412,000	423,100	424,333	468,632	436,822	495,327	502,152	593,389	511,622	460,680	513,754	534,757	74,077	122,757
Program Name #2														
Bad Debts	253,000	64,799	84,277	51,007	36,727	50,394	59,283	63,764	97,938	36,054	99,897	120,000	83,946	-133,000
													0	0
Sub-Total	253,000	64,799	84,277	51,007	36,727	50,394	59,283	63,764	97,938	36,054	99,897	120,000	83,946	-133,000
Program Name #3														
Locates/Underground Distribution Lines and Feeders	100,000	126,644	135,735	159,904	180,468	183,138	206,785	155,929	201,011	168,288	263,003	363,003	194,715	263,003
													0	0
Sub-Total	100,000	126,644	135,735	159,904	180,468	183,138	206,785	155,929	201,011	168,288	263,003	363,003	194,715	263,003
Program Name #4														
Customer Engagemen	10,000	20,659	10,567	8,549	-12,807	7,585	3,497	20,967	6,065	3,438	10,000	11,537	8,099	1,537
													0	0
Sub-Total	10,000	20,659	10,567	8,549	-12,807	7,585	3,497	20,967	6,065	3,438	10,000	11,537	8,099	1,537
Program Name #5														
Executive, Financial, Professional & Insurance (all)	664,500	572,874	564,595	589,149	604,521	620,221	753,151	662,541	712,681	730,449	917,901	954,786	224,336	290,286
													0	0
Sub-Total	664,500	572,874	564,595	589,149	604,521	620,221	753,151	662,541	712,681	730,449	917,901	954,786	224,336	290,286
Program Name #6														
Regulatory Reporting and Assessment	109,446	146,989	249,964	53,769	68,818	170,201	180,834	97,290	253,598	130,767	207,179	165,874	35,107	56,428
													0	0
Sub-Total	109,446	146,989	249,964	53,769	68,818	170,201	180,834	97,290	253,598	130,767	207,179	165,874	35,107	56,428
Program Name #7														
Office Information and Technology	88,000	83,141	82,190	86,309	79,380	79,048	82,549	102,401	70,108	81,839	99,679	102,572	20,733	14,572
													0	0
Sub-Total	88,000	83,141	82,190	86,309	79,380	79,048	82,549	102,401	70,108	81,839	99,679	102,572	20,733	14,572
Program Name #8														
Meter Maintenance and Reading	150,064	113,364	114,860	92,716	308,845	238,085	222,102	244,588	246,437	239,379	303,000	323,990	84,611	173,926
													0	0
Sub-Total	150,064	113,364	114,860	92,716	308,845	238,085	222,102	244,588	246,437	239,379	303,000	323,990	84,611	173,926
Program Name #9														
Overhead Operations/Maintenanc	261,000	418,226	334,112	389,962	538,606	319,878	284,796	335,263	360,701	299,263	392,999	472,488	173,226	211,488
													0	0
Sub-Total	261,000	418,226	334,112	389,962	538,606	319,878	284,796	335,263	360,701	299,263	392,999	472,488	173,226	211,488
Program Name #10														
Underground Operations/Maintenanc	202,000	177,681	126,848	154,225	166,053	179,588	213,891	224,388	275,621	139,583	218,385	248,366	108,783	46,366
													0	0
Sub-Total	202,000	177,681	126,848	154,225	166,053	179,588	213,891	224,388	275,621	139,583	218,385	248,366	108,783	46,366
Program Name #11														
Distribution System Maintenanc	61,000	51,209	57,925	41,344	41,825	49,078	29,047	54,753	38,521	32,277	39,732	65,187	32,910	4,187
													0	0
Sub-Total	61,000	51,209	57,925	41,344	41,825	49,078	29,047	54,753	38,521	32,277	39,732	65,187	32,910	4,187
Program Name #12														
Education, Health and Safety	64,000	43,108	48,640	48,239	48,039	67,519	50,795	39,881	35,782	43,747	78,000	80,340	36,593	16,340
													0	0
Sub-Total	64,000	43,108	48,640	48,239	48,039	67,519	50,795	39,881	35,782	43,747	78,000	80,340	36,593	16,340
Program Name #13														
Building & Maintenance/Flee	64,000	97,212	67,038	89,280	83,638	71,515	49,982	54,307	55,392	62,586	58,756	75,000	12,415	11,000
													0	0
Sub-Total	64,000	97,212	67,038	89,280	83,638	71,515	49,982	54,307	55,392	62,586	58,756	75,000	12,415	11,000
Miscellaneous	10,000	-152,155	-146,211	9,650	12,785	9,639	9,670	3,193	6,411	14,487	13,000	13,540	-947	3,540
Total	**2,449,010**	**2,186,851**	**2,154,873**	**2,242,735**	**2,593,720**	**2,541,216**	**2,648,534**	**2,652,654**	**2,871,888**	**2,442,837**	**3,215,284**	**3,531,441**	**1,088,604**	**1,082,431**

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.

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

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Appendix 2-K
Employee Costs

	Last Rebasing Year (2012 OEB Approved)	Last Rebasing Year (2012 Actuals)	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	2022 Test Year
Number of Employees (FTEs including Part-Time)[1]												
Management (including executive)	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.3	5.0
Non-Management (union and non-union)	16.0	16.0	16.0	16.0	16.0	15.0	15.0	13.5	13.5	12.5	12.5	13.5
Total	20.0	20.0	20.0	20.0	20.0	19.0	19.0	17.5	17.5	16.5	16.8	18.5
Total Salary and Wages including ovetime and incentive pay												
Management (including executive)	$ 392,411	$ 398,260	$ 424,501	$ 449,366	$ 497,936	$ 523,250	$ 541,798	$ 561,708	$ 573,372	$ 600,716	$ 648,107	$ 742,111
Non-Management (union and non-union)	$ 1,134,366	$ 1,150,966	$ 1,197,187	$ 1,218,279	$ 1,246,693	$ 1,127,335	$ 1,092,946	$ 1,101,095	$ 1,131,706	$ 1,019,514	$ 1,060,867	$ 1,124,967
Total	$ 1,526,777	$ 1,549,226	$ 1,621,688	$ 1,667,645	$ 1,744,629	$ 1,650,584	$ 1,634,744	$ 1,662,803	$ 1,705,078	$ 1,620,231	$ 1,708,974	$ 1,867,079
Total Benefits (Current + Accrued)												
Management (including executive)	$ 29,989	$ 66,647	$ 70,093	$ 63,781	$ 72,081	$ 80,843	$ 85,876	$ 89,395	$ 82,707	$ 87,906	$ 99,723	$ 122,619
Non-Management (union and non-union)	$ 117,780	$ 189,689	$ 199,496	$ 172,444	$ 176,474	$ 171,792	$ 174,354	$ 173,531	$ 160,550	$ 149,679	$ 162,705	$ 183,928
Total	$ 147,769	$ 256,336	$ 269,589	$ 236,225	$ 248,555	$ 252,635	$ 260,230	$ 262,926	$ 243,257	$ 237,585	$ 262,428	$ 306,547
Total Compensation (Salary, Wages, & Benefits)												
Management (including executive)	$ 422,400	$ 464,907	$ 494,594	$ 513,147	$ 570,017	$ 604,093	$ 627,674	$ 651,103	$ 656,080	$ 688,623	$ 747,830	$ 864,730
Non-Management (union and non-union)	$ 1,252,146	$ 1,340,654	$ 1,396,683	$ 1,390,723	$ 1,423,167	$ 1,299,126	$ 1,267,300	$ 1,274,626	$ 1,292,256	$ 1,169,193	$ 1,223,572	$ 1,308,896
Total	$ 1,674,546	$ 1,805,562	$ 1,891,277	$ 1,903,870	$ 1,993,184	$ 1,903,219	$ 1,894,974	$ 1,925,729	$ 1,948,335	$ 1,857,816	$ 1,971,402	$ 2,173,626

Note:

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 2012 - OEB Approved	Last Rebasing Year 2012 - Actual	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	2022 Test Year
Reporting Basis	**CGAAP**	**CGAAP**	**CGAAP**	**CGAAP**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**	**MIFRS**
OM&A Costs												
O&M	$ 746,000	$ 876,831	$ 725,313	$ 806,466	$ 1,202,297	$ 931,334	$ 910,678	$ 969,522	$ 1,085,809	$ 863,699	$ 1,191,797	$ 1,446,573
Admin Expenses	$ 1,703,010	$ 1,310,020	$ 1,429,558	$ 1,436,271	$ 1,391,424	$ 1,614,936	$ 1,737,855	$ 1,683,130	$ 1,786,079	$ 1,584,138	$ 2,023,487	$ 2,084,869
Total Recoverable OM&A from Appendix 2-JB [5]	$ 2,449,010	$ 2,186,851	$ 2,154,871	$ 2,242,737	$ 2,593,721	$ 2,546,270	$ 2,648,533	$ 2,652,652	$ 2,871,888	$ 2,447,837	$ 3,215,284	$ 3,531,441
Number of Customers [2,4]	14,176	14,147	14,231	14,321	14,402	14,535	14,697	14,855	15,016	15,227	15,361	15,497
Number of FTEs [3,4]	20.0	20.0	20.0	20.0	20.0	19.0	19.0	17.5	17.5	16.5	16.8	18.5
Customers/FTEs	709	707	712	716	720	765	774	849	858	923	914	838
OM&A cost per customer												
O&M per customer	$53	$62	$51	$56	$83	$64	$62	$65	$72	$57	$78	$93
Admin per customer	$120	$93	$100	$100	$97	$111	$118	$113	$119	$104	$132	$135
Total OM&A per customer	$173	$155	$151	$157	$180	$175	$180	$179	$191	$161	$209	$228
OM&A cost per FTE												
O&M per FTE	$37,300	$43,842	$36,266	$40,323	$60,115	$49,018	$47,930	$55,401	$62,046	$52,345	$70,940	$78,193
Admin per FTE	$85,151	$65,501	$71,478	$71,814	$69,571	$84,997	$91,466	$96,179	$102,062	$96,008	$120,446	$112,696
Total OM&A per FTE	$122,451	$109,343	$107,744	$112,137	$129,686	$134,014	$139,396	$151,580	$164,108	$148,354	$191,386	$190,889

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 22 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 (2012 OEB Approved)	Last Rebasing Year (2012 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			29,970	28,982	51,400	50,108	-2.51%	50,108	0.00%
2	OEB Section 30 Costs (OEB-initiated)			2,000	452	606	2,147	254.45%	1,592	-25.85%
3	Expert Witness costs for regulatory matters									
4	Legal costs for regulatory matters					18,682		-100.00%		
5	Consultants' costs for regulatory matters									
6	Operating expenses associated with staff resources allocated to regulatory matters									
7	Operating expenses associated with other resources allocated to regulatory matters [1]									
8	Other regulatory agency fees or assessments			800		800	800	0.00%	800	0.00%
9	Any other costs for regulatory matters (please define)			4,561		21,450		-100.00%		
10	Intervenor costs					3,430		-100.00%		
11	Include other items in green cells, as applicable									
	Regulatory Costs (One-Time)									
1	Expert Witness costs									
2	Legal costs			25,000					200,470	
3	Consultants' costs			36,925	94,482				247,329	
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]								7,000	
6	Intervenor costs			11,250	23,023				65,000	
7	OEB Section 30 Costs (application-related)								20,000	
8	Include other items in green cells, as applicable									
1	Sub-total - Ongoing Costs [2]		$ -	$ 37,331	$ 29,434	$ 96,368	$ 53,055	-44.95%	$ 52,500	-1.05%
2	Sub-total - One-time Costs [3]		$ -	$ 73,175	$ 117,505	$ -	$ -		$ 539,799	
3	Total		$ -	$ 110,506	$ 146,939	$ 96,368	$ 53,055	-44.95%	$ 160,460	202.44%

Application-Related One-Time Costs	Total
Total One-Time Costs Related to Application to be Amortized over IRM Period	$ 539,799
1/5 of Total One-Time Costs	$ 107,960

Notes:

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

File Number:	EB-2021-0016
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Attachment	1
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Appendix 2-N
Shared Services and Corporate Cost Allocation [1]

Year: 2016

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
E.L.K. Energy Inc.	E.L.K. Solutions Inc.	Streetlighting, Sentinel Lighting and Water Heaters	Cost Base plus mark-up	$200,000	$200,000
E.L.K. Energy Inc.	Town of Essex	Billing Function for Water Department	Cost Base plus mark-up	$340,000	$283,000

Corporate Cost Allocation

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

Note:

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

· ***Type of Service:***
Services such as billing, accounting, payroll, etc. The applicant must identify any costs related to the Board of Directors of the parent company that are allocated to the applicant.

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

· ***% Allocation:***

The applicant must provide the percentage of the costs allocated to the entity for the service being offered. The Applicant must also provide a description of the allocator and why it is an appropriate allocator.

Year: 2017

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
E.L.K. Energy Inc.	E.L.K. Solutions Inc.	Streetlighting, Sentinel Lighting and Water Heaters	Cost Base plus mark-up	$163,000	$163,000
E.L.K. Energy Inc.	Town of Essex	Billing Function for Water Department	Cost Base plus mark-up	$360,000	$300,000

Corporate Cost Allocation

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

Year: 2018

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
E.L.K. Energy Inc.	E.L.K. Solutions Inc.	Streetlighting, Sentinel Lighting and Water Heaters	Cost Base plus mark-up	$116,000	$116,000
E.L.K. Energy Inc.	Town of Essex	Billing Function for Water Department	Cost Base plus mark-up	$366,000	$305,000

Corporate Cost Allocation

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

Year: 2019

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
E.L.K. Energy Inc.	E.L.K. Solutions Inc.	Streetlighting, Sentinel Lighting and Water Heaters	Cost Base plus mark-up	$140,000	$140,000
E.L.K. Energy Inc.	Town of Essex	Billing Function for Water Department	Cost Base plus mark-up	$380,000	$380,000

Corporate Cost Allocation

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

Year: 2020

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
E.L.K. Energy Inc.	E.L.K. Solutions Inc.	Streetlighting, Sentinel Lighting and Water Heaters	Cost Base plus mark-up	$305,000	$305,000
E.L.K. Energy Inc.	Town of Essex	Billing Function for Water Department	Cost Base plus mark-up	$390,000	$325,000

Corporate Cost Allocation

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

Year: 2021

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
E.L.K. Energy Inc.	E.L.K. Solutions Inc.	Streetlighting, Sentinel Lighting and Water Heaters	Cost Base plus mark-up	$184,800	$184,800
E.L.K. Energy Inc.	Town of Essex	Billing Function for Water Department	Cost Base plus mark-up	$367,200	$318,600

Corporate Cost Allocation

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

Year: 2022

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$
E.L.K. Energy Inc.	E.L.K. Solutions Inc.	Streetlighting, Sentinel Lighting and Water Heaters	Cost Base plus mark-up	$184,800	$184,800
E.L.K. Energy Inc.	Town of Essex	Billing Function for Water Department	Cost Base plus mark-up	$367,200	$318,600

Corporate Cost Allocation

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

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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%		$7,739,732	2.83%		$218,997
2	Short-term Debt	4.00%	(1)	$552,838	1.17%		$6,468
3	**Total Debt**	60.0%		$8,292,570	2.72%		$225,465
	Equity						
4	Common Equity	40.00%		$5,528,380	8.66%		$478,758
5	Preferred Shares	0.00%	()	$ -	0.00%		$ -
6	**Total Equity**	40.0%		$5,528,380	8.66%		$478,758
7	**Total**	100.0%		$13,820,951	5.10%		$704,223

Notes

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

Last OEB-approved year: 2012

Line No.	Particulars	Capitalization Ratio (%)		Capitalization Ratio ($)	Cost Rate (%)		Return ($)
	Debt						
1	Long-term Debt	56.00%		$7,739,732	2.71%		$209,747
2	Short-term Debt	4.00%	(1)	$552,838	2.08%		$11,499
3	**Total Debt**	60.0%		$8,292,570	2.67%		$221,246
	Equity						
4	Common Equity	40.00%		$5,528,380	9.12%		$504,188
5	Preferred Shares	0.00%		$ -			$ -
6	**Total Equity**	40.0%		$5,528,380	9.12%		$504,188
7	**Total**	100.0%		$14,385,271	5.25%		$725,434

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 2016

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%) [2]	Interest ($) [1]	Additional Comments, if any
1	TD Term Loan	TD Bank	Third-Party	Fixed Rate	30-Jun-15	1	$ 4,600,000	0.0163	$ 74,980.00	
2									$ -	
Total							$ 4,600,000	1.63%	$ 74,980.00	

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)	244,970,131	236,059,300	252,552,933	248,931,820	245,634,676	245,629,772
A(2)	"Wholesale" kWh delivered to distributor (lower value)	236,915,020	228,297,195	244,248,485	240,746,441	237,557,713	237,552,971
B	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)						-
C	Net "Wholesale" kWh delivered to distributor = **A(2) - B**	236,915,020	228,297,195	244,248,485	240,746,441	237,557,713	237,552,971
D	"Retail" kWh delivered by distributor	238,443,209	219,820,869	246,426,600	242,876,721	229,297,247	235,372,929
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)						-
F	Net "Retail" kWh delivered by distributor = **D - E**	238,443,209	219,820,869	246,426,600	242,876,721	229,297,247	235,372,929
G	Loss Factor in Distributor's system = **C / F**	0.9936	1.0386	0.9912	0.9912	1.0360	1.0093
	Losses Upstream of Distributor's System						
H	Supply Facilities Loss Factor	1.0340	1.0340	1.0340	1.0340	1.0340	1.0340
	Total Losses						
I	Total Loss Factor = **G x H**	1.0274	1.0739	1.0249	1.0249	1.0712	1.0436

Notes:

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

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

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

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

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

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

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

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

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

E Metered consumption of Large Use customers.

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

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

Commodity Expense

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Step 1: **2021 Forecasted Commodity Prices**

Forecasted Commodity Prices

Table 1: Average RPP Supply Cost Summary*

			non-RPP	RPP
HOEP ($/MWh)	Load-Weighted Price for RPP Consumers		$31.11	$31.11
Global Adjustment ($/MWh)	Impact of the Global Adjustment		$68.78	$68.78
Adjustments ($/MWh)				$1.01
TOTAL ($/MWh)	Average Supply Cost for RPP Consumers			**$100.90**

Step 2: **Commodity Expense**

(volumes for the bridge and test year are loss adjusted)

Commodity

					2021 Test Year					
Customer		**Revenue**	**Expense**							
Class Name	UoM	USA #	USA #	Class A Non-RPP Volume**		Class B Non-RPP Volume**	Class B RPP Volume**	Average HOEP	Average RPP Rate	Amount
Residential	kWh	4006	4705			1,951,639	95,630,301	$ 0.03111	$ 0.10090	$9,709,813
GS<50 kW	kWh	4010	4705			3,752,041	25,109,816	$ 0.03111	$ 0.10090	$2,650,306
GS>50 kW	kWh	4035	4705	18,046,767		42,266,715	1,761,113	$ 0.03111	$ 0.10090	$2,054,049
Streetlights	kWh	4010	4705			1,366,018	-	$ 0.03111	$ 0.10090	$42,497
Unmetered Scattered Load	kWh	4025	4705			259,034	-	$ 0.03111	$ 0.10090	$8,059
Sentinel Lights	kWh	4025	4705			148,186	-	$ 0.03111	$ 0.10090	$4,610
Embedded Distributor	kWh	4025	4705			60,251,422	-	$ 0.03111	$ 0.10090	$1,874,422
	kWh	4025	4705					$ 0.03111	$ 0.10090	$0
	kWh	4025	4705					$ 0.03111	$ 0.10090	$0
TOTAL										**$16,343,755**

Class A - non-RPP Global Adjustment

					2021 Test Year		
Customer		**Revenue**	**Expense**		**kWh Volume**	**Hist. Avg GA/kWh *** **	**Amount**

GS>50 kW		4035	4707		18,046,767				$ 0.0735	$1,326,287
		4010	4707							$0
		4010	4707							$0
					18,046,767					**$1,326,287**

Class B - non-RPP Global Adjustment					**2021 Test Year**					
Customer		**Revenue**	**Expense**							Amount
Class Name	UoM	USA #	USA #			Class B Non-RPP Volume			GA Rate/kWh	
Residential	kWh	4006	4707			1,951,639			$ 0.06878	$134,234
GS<50 kW	kWh	4010	4707			3,752,041			$ 0.06878	$258,065
GS>50 kW	kWh	4035	4707			42,266,715			$ 0.06878	$2,907,105
Streetlights	kWh	4010	4707			1,366,018			$ 0.06878	$93,955
Unmetered Scattered Load	kWh	4025	4707			259,034			$ 0.06878	$17,816
Sentinel Lights	kWh	4025	4707			148,186			$ 0.06878	$10,192
Embedded Distributor	kWh	4025	4707			60,251,422			$ 0.06878	$4,144,093
	kWh	4025	4707			0			$ 0.06878	$0
Total Volume						**109,995,055**				
TOTAL										**$7,565,460**

*Regulated Price Plan Prices for the Period November 1, 2019 – October 31, 2020

** Enter 2021 load forecast data by class based on the most recent 12-month historic Class A and Class B RPP/Non-RPP proportions

*** Based on average $ GA per kWh billed to class A customers for most recent 12-month historical year.

Cost of Power Calculation

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

		2022 Test Year	RPP	
Electricity Commodity	**Units**	Volume	Rate	$
Class per Load Forecast				-
Residential	kWh	95,630,301		9,649,097
GS<50 kW	kWh	25,109,816		2,533,580
GS>50 kW	kWh	1,761,113		177,696
Streetlights	kWh	-		-
Unmetered Scattered Load	kWh	-		-
Sentinel Lights	kWh	-		-
Embedded Distributor	kWh	-		-
-		-		-
-		-		-
SUB-TOTAL		122,501,230		12,360,374

Global Adjustment non-RPP	**Units**	Volume	Rate	$
Class per Load Forecast				
Residential	kWh			0
GS<50 kW	kWh			0
GS>50 kW	kW			0
Streetlights	kW			0
Unmetered Scattered Load	kWh			0
Sentinel Lights	kW			0
Embedded Distributor	kW			0
				0
				0
SUB-TOTAL		0		0

Transmission - Network	**Units**	Volume	Rate	$
Class per Load Forecast				
Residential	kWh	95,630,301	0.0081	770,093
GS<50 kW	kWh	25,109,816	0.0071	177,612
GS>50 kW	kW	7,960	2.9719	23,657
Streetlights	kW	-	2.2416	-
Unmetered Scattered Load	kWh	-	0.0071	-
Sentinel Lights	kW	-	2.2525	-
Embedded Distributor	kW	-	2.9719	-
				-
				-
				-

SUB-TOTAL				971,362

Transmission - Connection **Class per Load Forecast**	**Units**	Volume	Rate	$
Residential	kWh	95,630,301	0.0061	587,924
GS<50 kW	kWh	25,109,816	0.0054	135,414
GS>50 kW	kW	7,960	2.1946	17,469
Streetlights	kW	-	1.6976	-
Unmetered Scattered Load	kWh	-	0.0054	-
Sentinel Lights	kW	-	1.7334	-
Embedded Distributor	kW	-	2.1946	-
				-
				-
SUB-TOTAL				740,807

Wholesale Market Service **Class per Load Forecast**	**Units**	Volume	Rate	$
Residential	kWh	95,630,301	0.0030	286,891
GS<50 kW	kWh	25,109,816	0.0030	75,329
GS>50 kW	kWh	1,761,113	0.0030	5,283
Streetlights	kWh	-	0.0030	-
Unmetered Scattered Load	kWh	-	0.0030	-
Sentinel Lights	kWh	-	0.0030	-
Embedded Distributor	kWh	-	0.0030	-
				-
				-
SUB-TOTAL				367,504

Class A CBR **Class per Load Forecast**	**Units**	Volume	Rate	$
Residential	kWh			-
GS<50 kW	kWh			-
GS>50 kW	kW			-
Streetlights	kW			-
Unmetered Scattered Load	kWh			-
Sentinel Lights	kW			-
Embedded Distributor	kW			-
				-
				-
SUB-TOTAL				-

Class B CBR **Class per Load Forecast**	**Units**	Volume	Rate	$
Residential	kWh	95,630,301	0.0004	38,252
GS<50 kW	kWh	25,109,816	0.0004	10,044
GS>50 kW	kWh	1,761,113	0.0004	704
Streetlights	kWh	-	0.0004	-
Unmetered Scattered Load	kWh	-	0.0004	-
Sentinel Lights	kWh	-	0.0004	-

Embedded Distributor	kWh	-	0.0004	-
				-
				-
SUB-TOTAL				49,000
RRRP	**Units**			
Class per Load Forecast		Volume	Rate	$
Residential	kWh	95,630,301	0.0005	47,815
GS<50 kW	kWh	25,109,816	0.0005	12,555
GS>50 kW	kW	1,761,113	0.0005	881
Streetlights	kW	-	0.0005	-
Unmetered Scattered Load	kWh	-	0.0005	-
Sentinel Lights	kW	-	0.0005	-
Embedded Distributor	kW	-	0.0005	-
				-
				-
SUB-TOTAL				61,251

Low Voltage - No TLF adjustment	**Units**			
Class per Load Forecast		Volume	Rate	$
Residential	kWh	91,637,035	0.0033	300,610
GS<50 kW	kWh	24,061,297	0.0029	69,332
GS>50 kW	kW	7,960	1.2107	9,637
Streetlights	kW	-	0.9132	-
Unmetered Scattered Load	kWh	-	0.0029	-
Sentinel Lights	kW	-	0.9176	-
Embedded Distributor	kW	-	1.2107	-
				-
				-
SUB-TOTAL				379,578

Smart Meter Entity Charge				
Class per Load Forecast		Customers	Rate	$
Residential	kWh	10,981	0.57	75,109
GS<50 kW	kWh	1,257	0.57	8,600
				-
SUB-TOTAL				83,709
SUB- TOTAL				15,013,586
OER CREDIT[3]	18.90%			(2,837,568)
TOTAL				**12,176,018**

3.The OER Credit of 31.8% will only apply to RPP proportion of the listed components. Impacts on distribution cha

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

2022 Test Year - Cop	
4705 -Power Purchased	$ 16,343,755

4707- Global Adjustment	$	7,565,460
4708-Charges-WMS	$	913,954
4714-Charges-NW	$	2,005,254
4716-Charges-CN	$	1,505,531
4750-Charges-LV	$	800,000
4751-IESO SME	$	83,709
Misc A/R or A/P	$	(2,837,568)
TOTAL	**$**	**26,380,096**

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2022 Test Year	non-RPP		Total	
Volume	Rate	$	$	
1,951,639		60,715		
3,752,041		116,726		
60,313,481		1,876,352		
1,366,018		42,497		
259,034		8,059		
148,186		4,610		
60,251,422		1,874,422		
-		-		
-		-		
128,041,821		3,983,381	$ 16,343,755	OK

Volume	Rate	$	Total	
		134,234		
		258,065		
		2,907,105		
		93,955		
		17,816		
		10,192		
		4,144,093		
		7,565,460	$ 7,565,460	OK

Volume	Rate	$	Total
1,951,639	0.0081	15,716	
3,752,041	0.0071	26,540	
191,040	2.9719	567,758	
3,787	2.2416	8,489	
259,034	0.0071	1,832	
373	2.2525	841	
138,872	2.9719	412,716	
		-	
		-	
		-	

			1,033,892	2,005,254

Volume	Rate	$	Total
1,951,639	0.0061	11,998	
3,752,041	0.0054	20,234	
191,040	2.1946	419,253	
3,787	1.6976	6,429	
259,034	0.0054	1,397	
373	1.7334	647	
138,872	2.1946	304,765	
		-	
		-	
		764,724	1,505,531

Volume	Rate	$	Total
1,951,639	0.0030	5,855	
3,752,041	0.0030	11,256	
42,266,715	0.0030	126,800	
1,366,018	0.0030	4,098	
259,034	0.0030	777	
148,186	0.0030	445	
60,251,422	0.0030	180,754	
		-	
		-	
		329,985	697,489

Volume	Rate[4]	$	Total
		-	
		-	
18,046,767	0.0004	7,219	
		-	
		-	
		-	
		-	
		-	
		-	
		7,219	7,219

Volume	Rate	$	Total
1,951,639	0.0004	781	
3,752,041	0.0004	1,501	
42,266,715	0.0004	16,907	
1,366,018	0.0004	546	
259,034	0.0004	104	
148,186	0.0004	59	

	60,251,422	0.0004	24,101	
			-	
			-	
			43,998	92,999
	Volume	Rate	$	Total
	1,951,639	0.0005	976	
	3,752,041	0.0005	1,876	
	42,266,715	0.0005	21,133	
	1,366,018	0.0005	683	
	259,034	0.0005	130	
	148,186	0.0005	74	
	60,251,422	0.0005	30,126	
			-	
			-	
			54,998	116,248

	Volume	Rate	$	Total
	1,870,144	0.0033	6,135	
	3,595,366	0.0029	10,360	
	191,040	1.2107	231,285	
	3,787	0.9132	3,458	
	248,217	0.0029	715	
	373	0.9176	343	
	138,872	1.2107	168,126	
			-	
			-	
			420,422	800,000

	Customers	Rate	$	Total
			-	
			-	
			-	
			-	83,709
			14,204,078	29,217,664
			0	(2,837,568)
			14,204,078	**26,380,096**

arges are excluded for the purpose of calculating the cost of power.
is a customer who participate in the ICI, pays global adjustment (GA) based on their percentage contributi