



# Chapter 2 Appendices

## Filing Requirements for Electricity Distribution Rate Applications

Utility Name E.L.K. Energy Inc.

Assigned EB Number EB-2021-0016

Name of Contact and Title Cheryl Tratechoud, Chief Financial Officer, Director Stakeholder Relations

Phone Number 519-776-5291 Ext 205

Email Address [ctratechoud@elkenergy.com](mailto:ctratechoud@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.

## Chapter 2 Appendices

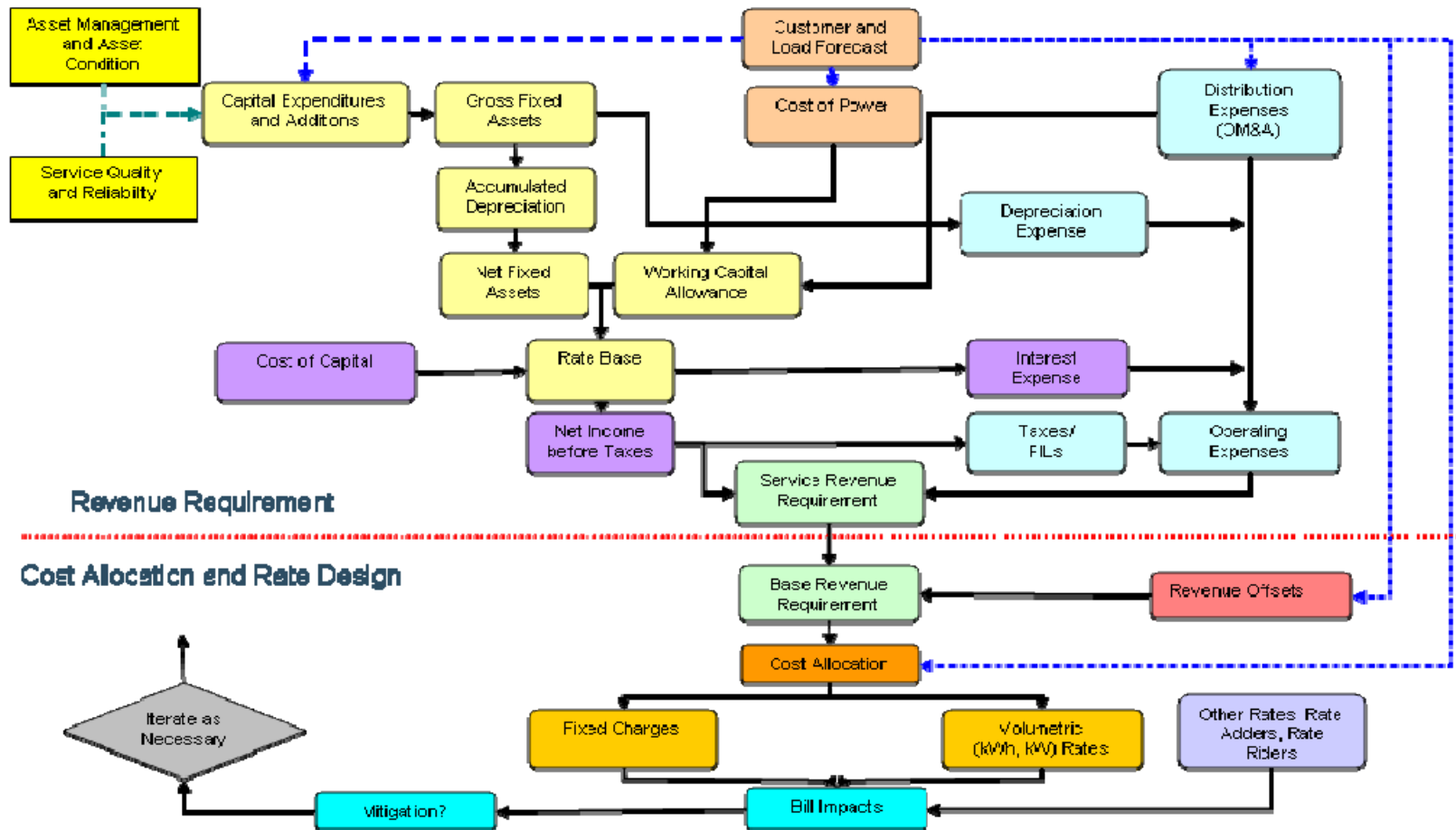
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**Note:** Appendices for the Tariff of Rates and Charges at Current and Proposed Rates, and for the Bill Impacts are now in a separate spreadsheet model. These appendices were formerly 2-Z and 2-W.

## Cost of Service Rate Application Schematic

The Cost of Service Rate Application Schematic is a flowchart that is included as a guide for the components of an application. The schematic demonstrates how demand and costs interrelate to derive the revenue requirement and how the revenue requirement is allocated between classes and through fixed/variable splits to derive rates that will be compensatory for the annual revenue requirement, based on the the forecasted demand. There is no form to be filled out; therefore, this Schedule is not required to be filed.



## List of Key References

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

### **Cost of Service Applications – Key References**

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

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

### **Capital Funding Options:**

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

**File Number:** EB-2021-0016  
**Exhibit:**   
**Tab:**   
**Schedule:**   
**Page:**   
**Date:**

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







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
<b>Total</b>	<b>784,614</b>	<b>1,478,886</b>	<b>986,178</b>	<b>1,328,020</b>	<b>898,857</b>	<b>815,789</b>	<b>1,105,038</b>	<b>1,094,569</b>
Less Renewable Generation Facility Assets and Other Non-Rate-Regulated Utility Assets <i>(input as negative)</i>								
<b>Total</b>	<b>784,614</b>	<b>1,478,886</b>	<b>986,178</b>	<b>1,328,020</b>	<b>898,857</b>	<b>815,789</b>	<b>1,105,038</b>	<b>1,094,569</b>

**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







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
<b>1,757,039</b>	<b>1,628,000</b>	<b>1,634,000</b>
<b>1,757,039</b>	<b>1,628,000</b>	<b>1,634,000</b>

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	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						
	\$ '000			\$ '000			\$ '000			\$ '000			\$ '000			\$ '000			\$ '000			\$ '000			\$ '000								
System Access		567	--		1,316	--		734	--		794	--		553	--		560	614	9.8%		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:

- 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.
- 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







## General Instructions to MIFRS Appendices Types of Schedules to File

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

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

Information to be filed in 2019 CoS Application	Reflecting Accounting Policy Changes in Current Application		Reflected Accounting Policy Changes in Prior Application <sup>3</sup>	Rebased under MIFRS in Prior Application <sup>3</sup>
	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
	2021 Test	2020 Bridge	2019 Bridge	2018 Bridge
2016 Historical	2015 Historical	2014 Historical	2013 Historical	
	MIFRS	MIFRS	MIFRS	MIFRS
	MIFRS	MIFRS	MIFRS	MIFRS
	MIFRS	MIFRS	MIFRS	MIFRS
	MIFRS	MIFRS	MIFRS	MIFRS
	MIFRS	MIFRS	MIFRS	MIFRS
	MIFRS	MIFRS	MIFRS	MIFRS
	MIFRS	MIFRS	MIFRS	MIFRS
	MIFRS and Revised CGAAP <sup>1</sup>	MIFRS and Revised CGAAP <sup>1</sup>	MIFRS and Revised CGAAP <sup>1</sup>	N/A
	Revised CGAAP	CGAAP and Revised CGAAP <sup>2</sup>	N/A	N/A
	CGAAP and Revised CGAAP <sup>2</sup>	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.

**Appendix 2-BA  
 Fixed Asset Continuity Schedule <sup>1</sup>**

Accounting Standard CGAAP  
 Year 2012

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost				Accumulated Depreciation					
			Opening Balance	Additions <sup>4</sup>	Disposals <sup>5</sup>	Closing Balance	Opening Balance	Additions	Disposals <sup>6</sup>	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	\$ 10,124
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 2,945	\$ -	\$ -	\$ 2,945	-\$ 2,725	\$ -	\$ -	-\$ 2,725	\$ 220	\$ 220
N/A	1805	Land	\$ 2,112	\$ -	\$ -	\$ 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	\$ 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	\$ 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	\$ 1,826,740
47	1840	Underground Conduit	\$ 1,251,542	\$ 124,331	\$ -	\$ 1,375,873	-\$ 243,930	-\$ 52,553	\$ -	-\$ 296,483	\$ 1,079,389	\$ 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	\$ 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	\$ 2,196,075
47	1855	Services (Overhead & Underground)	\$ 699,827	\$ 72,965	\$ -	\$ 772,791	-\$ 137,902	-\$ 29,462	\$ -	-\$ 167,364	\$ 605,427	\$ 605,427
47	1860	Meters	\$ 514,262	\$ 2,402	\$ -	\$ 516,664	-\$ 70,591	-\$ 12,642	\$ -	-\$ 83,233	\$ 433,431	\$ 433,431
47	1860	Meters (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	1905	Land	\$ 171,765	\$ -	\$ -	\$ 171,765	\$ -	\$ -	\$ -	\$ -	\$ 171,765	\$ 171,765
47	1908	Buildings & Fixtures	\$ 661,840	\$ 3,031	\$ -	\$ 664,871	-\$ 429,951	-\$ 14,459	\$ -	-\$ 444,410	\$ 220,461	\$ 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	\$ 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	\$ 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	\$ 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	\$ 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	\$ 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 <sup>7</sup>				\$ -				\$ -	\$ -	\$ -
	2005	Property Under Finance Lease <sup>7</sup>				\$ -				\$ -	\$ -	\$ -
		<b>Sub-Total</b>	<b>\$ 22,628,507</b>	<b>\$ 339,087</b>	<b>\$ -</b>	<b>\$ 22,967,594</b>	<b>-\$ 14,973,004</b>	<b>-\$ 858,089</b>	<b>\$ -</b>	<b>-\$ 15,831,094</b>	<b>\$ 7,136,501</b>	<b>\$ 7,136,501</b>
		<b>Less Socialized Renewable Energy Generation Investments (input as negative)</b>				\$ -				\$ -	\$ -	\$ -
		<b>Less Other Non Rate-Regulated Utility Assets (input as negative)</b>				\$ -				\$ -	\$ -	\$ -
		<b>Total PP&amp;E</b>	<b>\$ 22,628,507</b>	<b>\$ 339,087</b>	<b>\$ -</b>	<b>\$ 22,967,594</b>	<b>-\$ 14,973,004</b>	<b>-\$ 858,089</b>	<b>\$ -</b>	<b>-\$ 15,831,094</b>	<b>\$ 7,136,501</b>	<b>\$ 7,136,501</b>
		<b>Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable<sup>6</sup></b>										
		<b>Total</b>								<b>-\$ 858,089</b>		

Less: Fully Allocated Depreciation	
Transportation	-\$ 83,137
Stores Equipment	-\$ 1,545
Deferred Revenue	
<b>Net Depreciation</b>	<b>-\$ 773,407</b>

**Notes:**

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

**Appendix 2-BB**  
**Service Life Comparison**  
**Table F-1 from Kinetrics Report<sup>1</sup>**

Parent*	#	Asset Details		Useful Life			USoA Account Number	USoA Account Description	Current		Proposed		Outside Range of Min, Max TUL?		
		Category	Component   Type	MIN UL	TUL	MAX UL			Years	Rate	Years	Rate	Below Min TUL	Above Max TUL	
OH	1	Fully Dressed Wood Poles	Overall	35	45	75	1830	Overhead Poles, Tower & Fixtures	45	2%	45	2%	No	No	
			Cross Arm	Wood	20	40									55
	2	Fully Dressed Concrete Poles	Overall	50	60	80	1835	Overhead Line Switches, Conductors & Devices	60	2%	60	2%	No	No	
			Cross Arm	Wood	20	40									55
	3	Fully Dressed Steel Poles	Overall	60	60	80	1850	Line Transformers- OH & UG Transformers	40	3%	40	3%	No	No	
			Cross Arm	Wood	20	40									55
	TS & MS	12	Power Transformers	Overall	30	45	60	1820	Station Equipment	30	3%	30	3%	No	No
				Bushing	20	30	60								
		13	Station Service Transformer	Overall	30	45	55	1820	Station Equipment	30	3%	30	3%	No	No
				Tap Changer	20	30	60								
		14	Station Grounding Transformer	Overall	30	40	40	1820	Station Equipment	30	3%	30	3%	No	No
Battery Bank				10	15	15									
UG		24	Primary Paper Insulated Lead Covered (PILC) Cables	Overall	60	65	75	1845	Underground Conductors & devices	40	3%	40	3%	No	No
				Primary Ethylene-Propylene Rubber (EPR) Cables	20	25	25								
		25	Primary Non-Tree Retardant (TR) Cross Linked Polyethylene (XLPE) Cables Direct Buried	Overall	20	25	30	1845	Underground Conductors & devices	40	3%	40	3%	No	No
				Primary Non-TR XLPE Cables in Duct	20	25	30								
		26	Secondary PILC Cables	Overall	70	75	80	1845	Underground Conductors & devices	40	3%	40	3%	No	No
	Secondary Cables Direct Buried			25	35	40									
	27	Secondary Cables in Duct	Overall	35	40	60	1845	Underground Conductors & devices	40	3%	40	3%	No	No	
			Protector	20	35	50									
	28	Network Transformers	Overall	20	35	40	1845	Underground Conductors & devices	40	3%	40	3%	No	No	
			Protector	20	35	40									
	29	Pad-Mounted Transformers	Overall	25	40	45	1852	Line Transformers- UG Foundations & UG Vaults	60	2%	60	2%	No	No	
Submersible/Vault Transformers			25	35	45										
30	UG Foundation	Overall	35	55	70	1852	Line Transformers- UG Foundations & UG Vaults	60	2%	60	2%	No	No		
		Roof	20	30	45										
31	UG Vaults	Overall	40	60	80	1851	Line Transformers- Pad Mounted Switchgear	20	5%	20	5%	No	No		
		Roof	20	30	45										
32	Pad-Mounted Switchgear	Overall	20	30	45	1840	Underground Conduit- Ducts & Concrete Encased D	50	2%	50	2%	No	No		
		Ducts	30	50	85										
33	Concrete Encased Duct Banks	Overall	35	55	80	1840	Underground Conduit- Ducts & Concrete Encased D	50	2%	50	2%	No	No		
		Cable Chambers	50	60	80										
34	Cable Chambers	Overall	50	60	80	1840	Underground Conduit- Ducts & Concrete Encased D	50	2%	50	2%	No	No		
		Roof	20	30	45										
35	Remote SCADA	Overall	15	20	30	1840	Underground Conduit- Ducts & Concrete Encased D	50	2%	50	2%	No	No		
		Cable Chambers	50	60	80										

**Table F-2 from Kinetrics Report<sup>1</sup>**

#	Asset Details		Useful Life Range			USoA Account Number	USoA Account Description	Current		Proposed		Outside Range of Min, Max TUL?	
	Category	Component   Type	MIN UL	TUL	MAX UL			Years	Rate	Years	Rate	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
3	Administrative Buildings	Vans	5	10		1932	Transportation Equipment- Light	8	13%	8	13%	No	No
		Leasehold Improvements	50	75									
4	Station Buildings	Station Buildings	50	75		1908	Building & Fixtures	50	2%	50	2%	No	No
		Parking	25	30									
5	Computer Equipment	Fence	25	60									
		Roof	20	30									
6	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	Communication	Power Operated	5	10									
		Stores	5	10									
8	Residential Energy Meters	Tools, Shop, Garage Equipment	5	10		1940	Tools, Shop & Garage Equipment	10	10%	10	10%	No	No
		Measurement & Testing Equipment	5	10									
9	Industrial/Commercial Energy Meters	Towers	60	70		1955	Communication Equipment	10	10%	10	10%	No	No
		Wireless	2	10									
10	Wholesale Energy Meters	Residential Energy Meters	25	35		1862	Meters- Industrial/Commercial	15	7%	15	7%	Yes	No
		Industrial/Commercial Energy Meters	25	35		1862	Meters- Industrial/Commercial	15	7%	15	7%	No	No
11	Current & Potential Transformer (CT & PT)	Wholesale Energy Meters	15	30		1863	Meters- Wholesale	15	7%	15	7%	No	No
		Current & Potential Transformer (CT & PT)	35	50		1864	Meters- CT's & PT's	40	3%	40	3%	No	No
12	Smart Meters	Smart Meters	5	15		1861	Meters- Residential SM	10	10%	10	10%	No	No
		Repeaters - Smart Metering	10	15									
13	Data Collectors - Smart Metering	Smart Meters	5	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 MFRS for the first time.	This appendix must be completed for 2014 to the test year. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to the test year is to be completed under MFRS (2014 if changes to MFRS are material).		
Already rebased under MFRS in a prior rate application	This appendix must be completed under MFRS for each year for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.		

2013		Book Values							Service Lives				Depreciation Expense				Depreciation Expense per Appendix 2-BA Fixed Assets, Column J		Variance <sup>1</sup>
Account	Description	Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)	Less Fully Depreciated <sup>2</sup>	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change <sup>3</sup>	Less Fully Depreciated <sup>4</sup>	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change <sup>5</sup>	Depreciation Rate Assets Acquired After Policy Change <sup>6</sup>	Life of Assets Acquired After Policy Change <sup>7</sup>	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 <sup>8</sup>	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance <sup>1</sup>	
		a	b	c = a-b	d	e	f = d-e	g	h	i = f/h	j	k = 1/j	l = c/h	m = f/j	n = g*(5.5)	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%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1806	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	\$ 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%	\$ 17,695	\$ -	\$ 996	\$ 18,672	\$ 18,672	\$ 18,672	\$ 0	
1835	Overhead Conductors & Devices	\$ 1,827,528	\$ -	\$ 1,827,528	\$ -	\$ -	\$ 78,858	61.13	1.96%	50	1.67%	\$ 35,749	\$ -	\$ 446	\$ 36,200	\$ 36,200	\$ 36,200	\$ 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	\$ 28,583	\$ 1	
1845	Underground Conductors & Devices	\$ 2,661,614	\$ -	\$ 2,661,614	\$ -	\$ -	\$ 440,764	30.83	3.24%	40	2.50%	\$ 86,335	\$ -	\$ 6,610	\$ 91,845	\$ 91,845	\$ 91,845	\$ 0	
1850	Line Transformers	\$ 2,196,136	\$ -	\$ 2,196,136	\$ -	\$ -	\$ 237,654	31.77	3.15%	40	2.50%	\$ 69,134	\$ -	\$ 2,973	\$ 72,108	\$ 72,108	\$ 72,108	\$ 0	
1851	Line Transformers- Pad Mounted Switchgear	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.00%	20	5.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	











File Number:

EB-2021-0016

Exhibit:

Tab:

Schedule:

Page:

Date:

### Appendix 2-D Overhead Expense

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

OM&A Before Capitalization	2018 Historical Year	2019 Historical Year	2020 Historical Year	2021 Bridge Year	2022 Test Year
<b>Total OM&amp;A Before Capitalization (B)</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							
<b>Total Capitalized OM&amp;A (A)</b>	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>% of Capitalized OM&amp;A (=A/B)</b>	0%	0%	0%	0%	0%		





0


2026

\$0
\$0
\$0

\$0
\$0
\$0

\$0
\$0
\$0

\$0
\$0
\$0

\$0
\$0
\$0

\$	-
\$	-
\$	-

2026
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\$0
\$0
\$0

\$0
\$0
\$0

\$0
\$0
\$0

\$0
\$0
\$0

\$0
\$0
\$0

\$	-
\$	-
\$	-









TO BE UPDATED AT DRAFT RATE ORDER STAGE

Appendix 2-FC

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

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

	2017			2018			2019			2020			2021			Total
	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%	
<b>Net Fixed Assets (average)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Incremental O&M&A (on-going, N/A for Provincial Recovery)	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0
Incremental O&M&A (start-up, applicable for Provincial Recovery)	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0
<b>Rebasing Year vs. Test Year</b>	<b>2012</b>	<b>2022</b>														
Allowance for Working Capital (enter rate)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rate Base</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>2012</b>	<b>2022</b>														
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)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Cost of Capital Total</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O&M&A			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grossed-up PILs			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue Requirement</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Provincial Rate Protection			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monthly Amount Paid by IESO			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

PILs Calculation

Income Tax	2017		2018		2019		2020		2021	
	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial
Net Income - ROE on Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization (6% DB and 94% P)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCA (6% DB and 94% P)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Taxable Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Gross Up</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Taxes Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grossed Up PILs</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Net Fixed Assets

	Test Year										
	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Average Net Fixed Assets</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

UCC for PILs Calculation

Test Year





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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 2-1  
 Load Forecast CDM Adjustment Work Form**

Appendix 2-1 was initially developed to help determine what would be the amount of CDM savings needed in each year to cumulatively achieve the four-year 2011-2014 CDM target. This determined the amount of kWh (and with translation, kW of demand) savings that were converted into dollar balances for the LRAM/VA, and also to determine the related adjustment to the load forecast to account for OPA-reported savings. Beginning in the 2015 year, it was adjusted because the persistence of 2011-2014 CDM programs will be an adjustment to the load forecast in addition to the estimated savings for the first year (2015) for the new 2015-2020 CDM plan. This appendix has been updated for 2021 rate applications to acknowledge that in accordance with the Minister of Energy's March 20, 2019 Directive to the IESO, the Conservation First Framework (CFF) is no longer in effect. As distributors are no longer working towards the former 2015-2020 CDM targets, for 2019 and 2020 CDM activity, distributors may propose a CDM manual adjustment to the load forecast. If a distributor elects to propose a CDM manual adjustment to the load forecast, only CDM projects that are subject to a contractual agreement entered into between the distributor and a customer by April 30, 2019 under a former CFF program should be included in the proposed CDM manual adjustment to the load forecast. Distributors should provide relevant documentation to support the manual adjustments for 2019 and 2020 CDM projects, including the corresponding CFF program, project timelines and projected savings.

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

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

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

Former CFF 6 Year (2015-2020) kWh Target*								
	16,200,000							
	2015	2016	2017	2018	2019	2020	2021** Total for 2021**	
	%							
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%		
<b>Total in Year</b>	<b>100.00%</b>							
	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)***								
<b>Total in Year</b>	<b>2,256,245.00</b>	<b>4,443,743.23</b>	<b>7,286,548.74</b>	<b>8,024,714.63</b>	<b>8,308,797.83</b>	<b>8,281,377.27</b>	<b>8,255,112.77 8,203,574.01</b>	

Inputs do not match 2015-20 CDM target

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

\*\* If a distributor wishes to include projected savings that persist from former Conservation First programs into the 2021 test year, you may do so. Please provide relevant supporting documentation to show the savings persistence into 2021.

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

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

**Determination of 2021 Load Forecast Adjustment**

The OEB determined that the "net" number should be used in its Decision and Order with respect to Centre Wellington Hydro Ltd.'s 2013 Cost of Service rates (EB-2012-0113). This approach has also been used in Settlement Agreements accepted by the OEB in other 2013 and 2014 applications. The distributor should select whether the adjustment is done on a "net" or "gross" basis, but must support a proposal for the adjustment being done on a "gross" basis. Sheet 2-1 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	
<b>2006 to 2019 OPA CDM programs: Persistence to 2021.</b>	<b>36,920,300</b>	<b>31,118,255</b>	<b>5,802,046</b>	<b>0.00%</b>

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

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

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

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

### 2021 LRAMVA and 2021 CDM adjustment to Load Forecast

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

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

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

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

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

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

No CDM Adjustment / LRAMVA Threshold

Manual Adjustment for 2021 Load Forecast (billed basis)	-	-	-	-	-	-	-	-	-
Manual Adjustment for 2021 LDC-only CDM programs (billed basis)									-
<b>Total Manual Forecast to Load Forecast</b>									-
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.

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

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

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

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

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

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

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

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

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

### 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) <sup>(3)</sup>			
			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:  Is the customer class billed on consumption (kWh) or demand (kW or kVA)?

	Calendar Year (for 2022 Cost of Service)	Customers			Consumption (kWh) <sup>(3)</sup>			Consumption (kWh) per Customer				
		Actual			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
	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		
		Actual		
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 (Forecast)	2021	Forecast	\$ 2,480,948	
Test Year (Forecast)	2022	Forecast	\$ 2,652,106	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
	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) <sup>(3)</sup>				Consumption (kWh) per Customer			
		Actual			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		
		Actual		
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 (Forecast)	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 (for 2022 Cost of Service)	Customers		Consumption (kWh) <sup>(3)</sup>			Consumption (kWh) per Customer				
		Actual	OEB-approved	Actual (Weather actual)	Weather-normalized	Weather-normalized	Actual (Weather actual)	Weather-normalized	Weather-normalized		
Historical	2012	Actual	89	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) <sup>(3)</sup>			Demand (kW) per Customer				
		Actual	Weather-normalized	OEB-approved	Actual (Weather actual)	Weather-normalized	OEB-approved	Actual (Weather actual)	Weather-normalized	OEB-approved		
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
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		
		Actual	Weather-normalized	OEB-approved
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 (Forecast)	2021	Forecast	\$ 552,455	
Test Year (Forecast)	2022	Forecast	\$ 587,026	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
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:

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

	Calendar Year (for 2022 Cost of Service)	Customers			Consumption (kWh) <sup>(3)</sup>				Consumption (kWh) per Customer			
		Actual	Weather- normalized	Weather- normalized	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%	1.0%	2021	0.0%	0.0%
	2022	1.0%		2022	1.0%	1.0%	2022	0.0%	0.0%
	Geometric Mean	1.2%		Geometric Mean	-8.3%	-6.3%	Geometric Mean	-9.4%	-7.4%

	Calendar Year (for 2022 Cost of Service)	Customers		Demand (kW) <sup>(3)</sup>			Demand (kW) per Customer				
		Actual	OEB-approved	Actual (Weather actual)	Weather-normalized	Weather-normalized	Actual (Weather actual)	Weather-normalized	Weather-normalized		
Historical	2012	Actual	89	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%	-4.5%	2021	-4.8%	-4.8%
	2022	0.3%		2022	1.0%	1.0%	2022	0.7%	0.7%
	Geometric Mean	1.0%		Geometric Mean	-6.6%	-5.6%	Geometric Mean	-7.8%	-6.6%

	Calendar Year (for 2022 Cost of Service)	Revenues		
		Actual	OEB-approved	
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 (Forecast)	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) <sup>(3)</sup>			Consumption (kWh) per Customer				
		Actual			Actual (Weather actual)	Weather-normalized	Weather-normalized	Actual (Weather actual)	Weather-normalized	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	7,756.78	
Test Year	2022	Forecast	32		Forecast		248,217		Forecast	7,756.78	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
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 (Forecast)	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 (for 2022 Cost of Service)	Customers		Consumption (kWh) <sup>(3)</sup>			Consumption (kWh) per Customer				
		Actual	OEB-approved	Actual (Weather actual)	Weather-normalized	Weather-normalized	Actual (Weather actual)	Weather-normalized	Weather-normalized		
Historical	2012	Actual	7	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	141,998		Forecast	8,352.82	8,352.82	
Test Year	2022	Forecast	17	Forecast	141,998	141,998		Forecast	8,352.82	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) <sup>(3)</sup>			Demand (kW) per Customer				
		Actual	Weather-normalized	Weather-normalized	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	373		Forecast	3.83	3.83	
Test Year	2022	Forecast	98		Forecast	373	373		Forecast	3.82	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%	-3.0%	2021	-3.3%	-3.3%
	2022	0.3%		2022	0.0%	0.0%	2022	-0.3%	-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		
		Actual	Weather-normalized	Weather-normalized
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 (Forecast)	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%
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7 Customer Class:

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

	Calendar Year (for 2022 Cost of Service)	Customers		Consumption (kWh) <sup>(3)</sup>			Consumption (kWh) per Customer				
		Actual		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 (for 2022 Cost of Service)	Customers		Demand (kW) <sup>(3)</sup>			Demand (kW) per Customer				
		Actual	OEB-approved	Actual (Weather actual)	Weather-normalized	Weather-normalized	Actual (Weather actual)	Weather-normalized	Weather-normalized		
Historical	2012	Actual	89	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 (for 2022 Cost of Service)	Revenues	
		Actual	OEB-approved
Historical	2012	Actual	\$ 335,743
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 (Forecast)	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)?

	Calendar Year (for 2022 Cost of Service)	Customers			Consumption (kWh) <sup>(3)</sup>			Consumption (kWh) per Customer		
		Actual	OEB-approved		Actual (Weather actual)	Weather-normalized	Weather-normalized	Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	2012	Actual	OEB-approved		Actual			Actual		
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		



**Appendix 2-JB**  
**Recoverable OM&A Cost Driver Table<sup>1,3</sup>**

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
<i>Reporting Basis</i>	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
<b>Opening Balance<sup>2</sup></b>	\$ 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
<b>Closing Balance<sup>2</sup></b>	\$ 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 required 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.

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-Approved))
Reporting Basis	CGAAP	CGAAP	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS		
<b>Program Name #1</b>														
Customer Service, Billing and Collections	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
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
<b>Program Name #2</b>														
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
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
<b>Program Name #3</b>														
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
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
<b>Program Name #4</b>														
Customer Engagement	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
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
<b>Program Name #5</b>														
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
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
<b>Program Name #6</b>														
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
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
<b>Program Name #7</b>														
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
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
<b>Program Name #8</b>														
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
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
<b>Program Name #9</b>														
Overhead Operations/Maintenance	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
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
<b>Program Name #10</b>														
Underground Operations/Maintenance	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
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
<b>Program Name #11</b>														
Distribution System Maintenance	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
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
<b>Program Name #12</b>														
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
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
<b>Program Name #13</b>														
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
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
<b>Total</b>	<b>2,449,010</b>	<b>2,186,851</b>	<b>2,154,873</b>	<b>2,242,735</b>	<b>2,593,720</b>	<b>2,541,216</b>	<b>2,648,534</b>	<b>2,652,654</b>	<b>2,871,888</b>	<b>2,442,837</b>	<b>3,215,284</b>	<b>3,531,441</b>	<b>1,088,604</b>	<b>1,082,431</b>

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.

	A	B	C	D	F	I	L	O	R	U	X	Y	Z
1												File Number:	EB-2021-0016
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4	<b>TO BE UPDATED AT THE DRAFT RATE ORDER STAGE</b>											Schedule:	
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7													
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11													
	<b>Appendix 2-K Employee Costs</b>												
12		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
13	<b>Number of Employees (FTEs including Part-Time)<sup>1</sup></b>												
14	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
15	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
16	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
17	<b>Total Salary and Wages including overtime and incentive pay</b>												
18	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
19	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
20	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
21	<b>Total Benefits (Current + Accrued)</b>												
22	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
23	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
24	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
25	<b>Total Compensation (Salary, Wages, &amp; Benefits)</b>												
26	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
27	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
28	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
29													
30	<b>Note:</b>												
31	1. If an applicant wishes to use headcount, it must also file the same schedule on an FTE basis.												

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**Appendix 2-L  
 Recoverable OM&A Cost per Customer and per FTE <sup>1</sup>**

	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
<b>Reporting Basis</b>	<b>CGAAP</b>	<b>CGAAP</b>	<b>CGAAP</b>	<b>CGAAP</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>
<b>OM&amp;A Costs</b>												
<b>O&amp;M</b>	\$ 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
<b>Admin Expenses</b>	\$ 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
<b>Total Recoverable OM&amp;A from Appendix 2-JB <sup>5</sup></b>	\$ 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
<b>Number of Customers <sup>2,4</sup></b>	14,176	14,147	14,231	14,321	14,402	14,535	14,697	14,855	15,016	15,227	15,361	15,497
<b>Number of FTEs <sup>3,4</sup></b>	20.0	20.0	20.0	20.0	20.0	19.0	19.0	17.5	17.5	16.5	16.8	18.5
<b>Customers/FTEs</b>	709	707	712	716	720	765	774	849	858	923	914	838
<b>OM&amp;A cost per customer</b>												
<b>O&amp;M per customer</b>	\$53	\$62	\$51	\$56	\$83	\$64	\$62	\$65	\$72	\$57	\$78	\$93
<b>Admin per customer</b>	\$120	\$93	\$100	\$100	\$97	\$111	\$118	\$113	\$119	\$104	\$132	\$135
<b>Total OM&amp;A per customer</b>	\$173	\$155	\$151	\$157	\$180	\$175	\$180	\$179	\$191	\$161	\$209	\$228
<b>OM&amp;A cost per FTE</b>												
<b>O&amp;M per FTE</b>	\$37,300	\$43,842	\$36,266	\$40,323	\$60,115	\$49,018	\$47,930	\$55,401	\$62,046	\$52,345	\$70,940	\$78,193
<b>Admin per FTE</b>	\$85,151	\$65,501	\$71,478	\$71,814	\$69,571	\$84,997	\$91,466	\$96,179	\$102,062	\$96,008	\$120,446	\$112,696
<b>Total OM&amp;A per FTE</b>	\$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.



TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

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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)
<b>Regulatory Costs (Ongoing)</b>									
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 <sup>1</sup>								
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								
<b>Regulatory Costs (One-Time)</b>									
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. <sup>1</sup>							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 <sup>2</sup>	\$ -	\$ 37,331	\$ 29,434	\$ 96,368	\$ 53,055	-44.95%	\$ 52,500	-1.05%
2	Sub-total - One-time Costs <sup>3</sup>	\$ -	\$ 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:

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

## Appendix 2-N Shared Services and Corporate Cost Allocation <sup>1</sup>

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		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
<b>Debt</b>					
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	<b>Total Debt</b>	<b>60.0%</b>	<b>\$8,292,570</b>	<b>2.72%</b>	<b>\$225,465</b>
<b>Equity</b>					
4	Common Equity	40.00%	\$5,528,380	8.66%	\$478,758
5	Preferred Shares	0.00% (1)	\$ -	0.00%	\$ -
6	<b>Total Equity</b>	<b>40.0%</b>	<b>\$5,528,380</b>	<b>8.66%</b>	<b>\$478,758</b>
7	<b>Total</b>	<b>100.0%</b>	<b>\$13,820,951</b>	<b>5.10%</b>	<b>\$704,223</b>

**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		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
<b>Debt</b>					
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	<b>Total Debt</b>	<b>60.0%</b>	<b>\$8,292,570</b>	<b>2.67%</b>	<b>\$221,246</b>
<b>Equity</b>					
4	Common Equity	40.00%	\$5,528,380	9.12%	\$504,188
5	Preferred Shares	0.00%	\$ -		\$ -
6	<b>Total Equity</b>	<b>40.0%</b>	<b>\$5,528,380</b>	<b>9.12%</b>	<b>\$504,188</b>
7	<b>Total</b>	<b>100.0%</b>	<b>\$14,385,271</b>	<b>5.25%</b>	<b>\$725,434</b>

**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 (%) <sup>2</sup>	Interest (\$) <sup>1</sup>	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									\$ -	
<b>Total</b>							\$ 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 associated with asset class	Original cost of asset class	Accumulated amortization of asset class	Annual amortization of asset class	Net Book Value of asset class
<b>Totals for Host Distributor:</b>	(\$)	(\$)	(\$)	(\$)	
Distribution Stations					\$ -
Low Voltage Line					\$ -
<b>LV Line category # 2 (if applicable)</b>					\$ -
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
<b>Total</b>					\$ -	<b>0.00</b>

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

**Appendix 2-R  
Loss Factors**

		Historical Years					5-Year Average
		2016	2017	2018	2019	2020	
<b>Losses Within Distributor's System</b>							
<b>A(1)</b>	"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
<b>A(2)</b>	"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>B</b>	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)						-
<b>C</b>	Net "Wholesale" kWh delivered to distributor = <b>A(2) - B</b>	236,915,020	228,297,195	244,248,485	240,746,441	237,557,713	237,552,971
<b>D</b>	"Retail" kWh delivered by distributor	238,443,209	219,820,869	246,426,600	242,876,721	229,297,247	235,372,929
<b>E</b>	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)						-
<b>F</b>	Net "Retail" kWh delivered by distributor = <b>D - E</b>	238,443,209	219,820,869	246,426,600	242,876,721	229,297,247	235,372,929
<b>G</b>	Loss Factor in Distributor's system = <b>C / F</b>	0.9936	1.0386	0.9912	0.9912	1.0360	1.0093
<b>Losses Upstream of Distributor's System</b>							
<b>H</b>	Supply Facilities Loss Factor	1.0340	1.0340	1.0340	1.0340	1.0340	1.0340
<b>Total Losses</b>							
<b>I</b>	Total Loss Factor = <b>G x H</b>	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

**File Number:**   
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**Step 1: 2021 Forecasted Commodity Prices**

<u>Forecasted Commodity Prices</u>		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
<b>TOTAL (\$/MWh)</b>	Average Supply Cost for RPP Consumers				<b>\$100.90</b>

**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
<b>TOTAL</b>										<b>\$16,343,755</b>

**Class A - non-RPP Global Adjustment**

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				
<b>TOTAL</b>									<b>\$7,565,460</b>

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

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

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

## Cost of Power Calculation

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

<i>Electricity Commodity</i>		Units	2022 Test Year	RPP	
<b>Class per Load Forecast</b>			Volume	Rate	\$
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	-		-
		-	-		-
		-	-		-
<b>SUB-TOTAL</b>			122,501,230		12,360,374

<i>Global Adjustment non-RPP</i>		Units	Volume	Rate	\$
<b>Class per Load Forecast</b>					
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
<b>SUB-TOTAL</b>			0		0

<i>Transmission - Network</i>		Units	Volume	Rate	\$
<b>Class per Load Forecast</b>					
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	-
					-
					-
					-

<b>SUB-TOTAL</b>				971,362
<i>Transmission - Connection</i>	<b>Units</b>	Volume	Rate	\$
<b>Class per Load Forecast</b>				
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	-
				-
				-
<b>SUB-TOTAL</b>				740,807

<i>Wholesale Market Service</i>	<b>Units</b>	Volume	Rate	\$
<b>Class per Load Forecast</b>				
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	-
				-
				-
<b>SUB-TOTAL</b>				367,504

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

<i>Class B CBR</i>	<b>Units</b>	Volume	Rate	\$
<b>Class per Load Forecast</b>				
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
<b>SUB-TOTAL</b>	
<i>RRRP</i>	
<b>Class per Load Forecast</b>	<b>Units</b>
Residential	kWh
GS<50 kW	kWh
GS>50 kW	kW
Streetlights	kW
Unmetered Scattered Load	kWh
Sentinel Lights	kW
Embedded Distributor	kW
<b>SUB-TOTAL</b>	

-	0.0004	-
		-
		-
		49,000
<b>Volume</b>	<b>Rate</b>	<b>\$</b>
95,630,301	0.0005	47,815
25,109,816	0.0005	12,555
1,761,113	0.0005	881
-	0.0005	-
-	0.0005	-
-	0.0005	-
-	0.0005	-
		-
		-
		61,251

<i>Low Voltage - No TLF adjustment</i>	
<b>Class per Load Forecast</b>	<b>Units</b>
Residential	kWh
GS<50 kW	kWh
GS>50 kW	kW
Streetlights	kW
Unmetered Scattered Load	kWh
Sentinel Lights	kW
Embedded Distributor	kW
<b>SUB-TOTAL</b>	

<b>Volume</b>	<b>Rate</b>	<b>\$</b>
91,637,035	0.0033	300,610
24,061,297	0.0029	69,332
7,960	1.2107	9,637
-	0.9132	-
-	0.0029	-
-	0.9176	-
-	1.2107	-
		-
		-
		379,578

<i>Smart Meter Entity Charge</i>	
<b>Class per Load Forecast</b>	
Residential	kWh
GS<50 kW	kWh
<b>SUB-TOTAL</b>	
<b>SUB- TOTAL</b>	
<b>OER CREDIT<sup>3</sup></b>	18.90%
<b>TOTAL</b>	

<b>Customers</b>	<b>Rate</b>	<b>\$</b>
10,981	0.57	75,109
1,257	0.57	8,600
		-
		83,709
		15,013,586
		(2,837,568)
		<b>12,176,018</b>

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)
<b>TOTAL</b>	<b>\$ 26,380,096</b>



File Number:

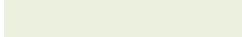
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2022 Test Year	non-RPP		Total
Volume	Rate	\$	\$
1,951,639		60,715	
3,752,041		116,726	
60,313,481		1,876,352	
1,366,018		42,497	
259,034		8,059	
148,186		4,610	
60,251,422		1,874,422	
-		-	
-		-	
128,041,821		3,983,381	\$ 16,343,755

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
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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
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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
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Volume	Rate <sup>4</sup>	\$	Total
		-	
		-	
18,046,767	0.0004	7,219	
		-	
		-	
		-	
		-	
		-	
		-	

		7,219	7,219
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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)
		<b>14,204,078</b>	<b>26,380,096</b>

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