

Hydro One Networks Inc.

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Kathleen Burke

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BY EMAIL AND RESS

January 25, 2023

Ms. Nancy Marconi Registrar Ontario Energy Board Suite 2700, 2300 Yonge Street P.O. Box 2319 Toronto, ON M4P 1E4

Dear Ms. Marconi,

EB-2022-0041 – Hydro One Remote Communities Inc. ("Remotes") – 2023 Revenue Requirement and Rates Application – Responses to Pre-Settlement Clarification Questions

In accordance with Procedural Order No. 1, a settlement conference was held in respect of the above noted proceeding from December 7-9th, 2022. Prior to the settlement conference, OEB staff asked clarification questions which Remotes responded to.

Earlier today, Hydro One filed a Settlement Proposal on behalf of Remotes. Attached under separate cover, please find Remotes' responses to the pre-settlement clarification questions.

An electronic copy of these responses has been submitted using the Board's Regulatory Electronic Submission System.

Sincerely,

KathleenBurke

Kathleen Burke cc. EB-2022-0041 Parties

Filed: 2023-01-25 EB-2022-0041 Exhibit I Tab 1 Schedule A-Staff-43 Page 1 of 2

A - OEB STAFF INTERROGATORY - 43 1 2 **Reference:** 3 Wataynikaneyap Project 4 1. Exhibit A-Staff-01-06 5 6 2. Exhibit EB-2022-0149 – Decision and Order, November 29, 2022 7 Interrogatory: 8 In reference 1, it shows the Watay Subsidy to be \$51.6M but in reference 2 it shows \$54M is 9 allocated to Remotes. 10 11 a) Please provide the updated Watay Subsidy amount Remotes will use for the RRRP calculation. 12 13 **Response:** 14 a) The updated Watay subsidy amount is \$54M, which has been included in Remotes' revenue 15 requirement calculation. Please refer to Attachment 1 of A-Staff-43 for further details. 16 17 An updated RRWF (Attachment 2 of A-Staff-43) has also filed as part of this response, which 18 includes an update to the 2023 short term debt rate from 1.17% to 4.79% based on the OEB's 19 2023 cost of capital parameters issued in October 2022. 20

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1

A-Staff-43-01: Table 1 - Breakdown of RRRP (in thousand	ls \$, unless ot	therwise spec	ified (u.o.s.)			
	2023	2023	2023			
Description			(revised	Variance \$	Variance %	Comments
	(as-filed)	(update)	update)			
OM&A						
Programs and Administration	22.0	21.9	21.9	-	0%	
Fuel	30.4	47.1	47.1	-	0%	impacted by change in grid connection dates and fuel price
Cost of Power	8.2	4.5	4.5	-	0%	impacted by change in grid connection dates
Watay Transmission Connection Cost	66.0	51.6	54.0	2.4	4%	see Watay application EB-2022-0149
Total OM&A, including Watay	126.6	125.1	127.5	2.4	2%	
Total OM&A, excluding Watay	60.6	73.5	73.5	-	0%	
Depreciation	3.6	6.5	6.5	-	0%	Asset removal costs increased due to DGS teardown
Amortization	1.9	3.0	3.0	-	0%	environmental remediation for Webequie, Weagamow was
						expected to be completed by end of 2022, now pushed to 2023
Financing Charges*	2.5	2.7	2.8	0.1	4%	
Income Tax Expense (Recovery)	-	-	-	-		
Total Service Revenue Requirement, incl Watay	134.6	137.3	139.8	2.5	2%	
Total Service Revenue Requirement, excl Watay	68.6	85.7	85.8	0.1	0%	
Energy Sales	24.8	27.3	27.3	-	0%	increased load growth, energy consumption
Late Payment Charges	0.3	0.4	0.4	-	0%	
Other Distribution Revenues	0.6	0.6	0.6	-	0%	
Total Customer Revenues	25.7	28.3	28.3	-	0%	
Remotes Annual RRRP - Operating Subsidy	42.9	57.4	57.5	0.1	0%	
Remotes Annual RRRP - Watay Subsidy	66.0	51.6	54.0	2.4	4%	
Total RRRP Subsidy	108.9	109.0	111.5	2.5	2%	

*2023 (revised update) updated for the 2023 Cost of Parameters

Filed: 2023-01-25 EB-2022-0041 Exhibit I-1-A-Staff-43 Attachment 2 Page 1 of 13

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers



Utility Name	Hydro One Remote Communites Inc.	
Service Territory		
Assigned EB Number	EB-2022-0041	
Name and Title		
Phone Number		
Email Address		
Test Year	2023	
Bridge Year	2022	
Last Rebasing Year	2018	

The RRWF has been enhanced commencing with 2017 rate applications to provide estimated base distribution rates. The enhanced RRWF is not intended to replace a utility's formal rate generator model which should continue to be the source of the proposed rates as well as the final ones at the conclusion of the proceeding. The load forecasting addition made to this model is intended to be demonstrative only and does not replace the information filed in the utility's application. In an effort to minimize the incremental work required from utilities, the cost allocation and rate design additions to this model do in fact replace former appendices that were required to be filed as part of the cost of service (Chapter 2) filing requirements.

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.

Contario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

<u>1. Info</u>	8. Rev Def Suff
2. Table of Contents	9. Rev Regt
<u>3. Data Input Sheet</u>	10. Load Forecast
<u>4. Rate_Base</u>	11. Cost Allocation
5. Utility Income	12. Residential Rate Design - hidden. Contact OEB staff if needed.
<u>6. Taxes_PILs</u>	13. Rate Design and Revenue Reconciliation
7. Cost_of_Capital	14. Tracking Sheet

Notes:

- (1) Pale green cells represent inputs
- (2) Pale green boxes at the bottom of each page are for additional notes
- (3) Pale yellow cells represent drop-down lists

Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled. (4) (5)

Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel format.

Contario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

Data Input⁽¹⁾

		Initial Application	(2)	Adjustments		Settlement Agreement	(6)	Adjustments	_	Per Board Decision	
1	Rate Base										
	Gross Fixed Assets (average) Accumulated Depreciation (average)	\$85,010 (\$33,329)	(5)	\$3,499 (<mark>\$964)</mark>	\$	88,509 (\$34,293)				\$88,509 (\$34,293)	
	Allowance for Working Capital:	¢50.000		640 504	¢	C0 047				¢00.047	
	Controllable Expenses Cost of Power	\$52,336 \$8,162		\$16,581 (\$3,706)	\$ \$	68,917 4,456				\$68,917 \$4,456	
	Working Capital Rate (%)	7.50%	(9)	0.00%	Ī	7.50%	(9)			Ţ.,	(9)
2	Utility Income										
	Operating Revenues:										
	Distribution Revenue at Current Rates Distribution Revenue at Proposed Rates	\$24,213 \$24,815		\$3,044 \$2,502		\$27,257 \$27,317					
	Other Revenue: Specific Service Charges										
	Late Payment Charges	\$338		\$48		\$386					
	Other Distribution Revenue	\$577		\$38		\$615					
	Other Income and Deductions	\$108,817		\$2,628		\$111,445					
	Total Revenue Offsets	\$109,732	(7)	\$2,714		\$112,446					
	Operating Expenses:										
	OM+A Expenses	\$60,498		\$12,875	\$	73,373				\$73,373	
	Depreciation/Amortization	\$5,454		\$4,077	\$	9,531				\$9,531	
	Property taxes Other expenses	\$70 \$66,000		\$ - (\$11,980)	\$	70 54020				\$70 \$54,020	
	Other expenses	\$66,000		(\$11,980)		54020				\$54,020	
3	Taxes/PILs										
	Taxable Income:		(3)								
	Adjustments required to arrive at taxable income										
	Utility Income Taxes and Rates: Income taxes (not grossed up)										
	Income taxes (grossed up)										
	Federal tax (%)	15.00%									
	Provincial tax (%)	11.50%									
	Income Tax Credits										
4	Capitalization/Cost of Capital Capital Structure:										
	Long-term debt Capitalization Ratio (%)	96.0%		0.00%		96.0%					
	Short-term debt Capitalization Ratio (%)	4.0%	(8)	0.00%		4.0%	(8)				(8)
	Common Equity Capitalization Ratio (%)										
	Prefered Shares Capitalization Ratio (%)	100.0%				100.0%					
		1001070				100.070					
	Cost of Capital										
	Long-term debt Cost Rate (%)	4.63%		0.00%		4.63%					
	Short-term debt Cost Rate (%)	1.17%		3.62%		4.79%					
	Common Equity Cost Rate (%) Prefered Shares Cost Rate (%)										

Notes:

General Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

(1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)

(2) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I

- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year

(5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.

- (6) Select option from drop-down list by clicking on cell M12. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement

(8) 4.0% unless an Applicant has proposed or been approved for another amount.

(9) The default Working Capital Allowance factor is 7.5% (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, a WCA factor based on lead-lag study, with supporting rationale could be provided.

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Revenue Requirement Workform (RRWF) for 2023 Filers

Rate Base and Working Capital

	Rate Base					
Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	\$85,010	\$3,499	\$88,509	\$ -	\$88,509
2	Accumulated Depreciation (average)	(\$33,329)	(\$964)	(\$34,293)	\$ -	(\$34,293)
3	Net Fixed Assets (average)	\$51,681	\$2,535	\$54,216	\$ -	\$54,216
4	Allowance for Working Capital	\$4,537	\$966	\$5,503	(\$5,503)	<u> </u>
5	Total Rate Base	\$56,218	\$3,501	\$59,719	(\$5,503)	\$54,216

(1) Allowance for Working Capital - Derivation

6 7 8	Controllable Expenses Cost of Power Working Capital Base		\$52,336 \$8,162 \$60,498	\$16,581 (\$3,706) \$12,875	\$68,917 \$4,456 \$73,373	\$ - \$ - \$ -	\$68,917 \$4,456 \$73,373
9	Working Capital Rate %	(1)	7.50%	0.00%	7.50%	-7.50%	0.00%
10	Working Capital Allowance	:	\$4,537	\$966	\$5,503	(\$5,503)	\$ -

Notes (1)

Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2021 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015.

⁽²⁾ Average of opening and closing balances for the year.

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Revenue Requirement Workform (RRWF) for 2023 Filers

Utility Income

Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
	Operating Revenues:					
1	Distribution Revenue (at Proposed Rates)	\$24,815	\$2,502	\$27,317	\$ -	\$27,317
2	Other Revenue	(1) \$109,732	\$2,714	\$112,446	\$ -	\$112,446
3	Total Operating Revenues	\$134,547	\$5,216	\$139,763	<u> </u>	\$139,763
	Operating Expenses:					
4	OM+A Expenses	\$60,498	\$12,875	\$73,373	\$ -	\$73,373
5	Depreciation/Amortization	\$5,454	\$4,077	\$9,531	\$ -	\$9,531
6	Property taxes	\$70	\$ -	\$70	\$ -	\$70
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$66,000	(\$11,980)	\$54,020	\$ -	\$54,020
9	Subtotal (lines 4 to 8)	\$132,022	\$4,972	\$136,994	\$ -	\$136,994
10	Deemed Interest Expense	\$2,525	\$244	\$2,769	(\$334)	\$2,435
11	Total Expenses (lines 9 to 10)	\$134,547	\$5,216	\$139,763	(\$334)	\$139,429
12	Utility income before income taxes	e (\$0)	\$0	\$0	\$334	\$334
13	Income taxes (grossed-up)	\$ -	\$ -	\$ -	\$ -	<u> </u>
14	Utility net income	(\$0)	\$0	\$0	\$334	\$334

Notes Other Revenues / Revenue Offsets

Specific Service Charges	\$ -				\$ -				\$ -
Late Payment Charges	\$338		\$48		\$386				\$386
Other Distribution Revenue	\$577		\$38		\$615				\$615
Other Income and Deductions	\$108,817		\$2,628		\$111,445				\$111,445
Total Revenue Offsets	\$109,732		\$2,714		\$112,446		\$ -		\$112,446
	Other Distribution Revenue Other Income and Deductions	Late Payment Charges\$338Other Distribution Revenue\$577Other Income and Deductions\$108,817	Late Payment Charges \$338 Other Distribution Revenue \$577 Other Income and Deductions \$108,817	Late Payment Charges\$338\$48Other Distribution Revenue\$577\$38Other Income and Deductions\$108,817\$2,628	Late Payment Charges\$338\$48Other Distribution Revenue\$577\$38Other Income and Deductions\$108,817\$2,628	Late Payment Charges\$338\$48\$386Other Distribution Revenue\$577\$38\$615Other Income and Deductions\$108,817\$2,628\$111,445	Late Payment Charges\$338\$48\$386Other Distribution Revenue\$577\$38\$615Other Income and Deductions\$108,817\$2,628\$111,445	Late Payment Charges\$338\$48\$386Other Distribution Revenue\$577\$38\$615Other Income and Deductions\$108,817\$2,628\$111,445	Late Payment Charges\$338\$48\$386Other Distribution Revenue\$577\$38\$615Other Income and Deductions\$108,817\$2,628\$111,445

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

Taxes/PILs

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
	Determination of Taxable Income			
1	Utility net income before taxes	\$ -	\$ -	\$ -
2	Adjustments required to arrive at taxable utility income	\$ -	\$ -	\$ -
3	Taxable income	<u> </u>	\$ -	\$ -
	Calculation of Utility income Taxes			
4	Income taxes	\$ -	\$ -	\$ -
6	Total taxes	<u> </u>	\$ -	\$
7	Gross-up of Income Taxes	\$	\$	<u> </u>
8	Grossed-up Income Taxes	<u> </u>	<u> </u>	<u> </u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u> </u>	<u> </u>	<u> </u>
10	Other tax Credits	\$ -	\$ -	\$ -
	Tax Rates			
11 12 13	Federal tax (%) Provincial tax (%) Total tax rate (%)	15.00% 11.50% 26.50%	15.00% 11.50% 26.50%	15.00% 11.50% 26.50%

Notes

Mario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitaliza	tion Ratio	Cost Rate	Return
		Initial Ap	plication		
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	96.00%	\$53,970	4.63%	\$2,499
2 3	Short-term Debt Total Debt	4.00%	\$2,249 \$56,218	<u>1.17%</u> 4.49%	\$26 \$2,525
Ū	Total Boot	100.0070	\$00,210	-1.4070	\$2,020
	Equity				
4	Common Equity	0.00%	\$ -	0.00%	\$ -
5	Preferred Shares	0.00%	\$ -	0.00%	<u>\$-</u>
6	Total Equity	0.00%	\$ -	0.00%	\$ -
7	Total	100.00%	\$56,218	4.49%	\$2,525
		Settlement	Agreement		
		(%)	(\$)	(%)	(\$)
1	Debt Long-term Debt	96.00%	¢E7 220	4.63%	¢0.654
2	Short-term Debt	4.00%	\$57,330 \$2,389	4.03%	\$2,654 \$114
3	Total Debt	100.00%	\$59,719	4.64%	\$2,769
	Equity	0.000/	•	0.000/	•
4 5	Common Equity Preferred Shares	0.00%	\$ - \$ -	0.00%	\$ - \$ -
5	Total Equity	0.00%	ې - \$ -	0.00%	
7	Total	100.00%	\$59.719	4.64%	\$2.769
1	Total	100.00%	\$59,719	4.04%	\$2,769
		Per Board	Decision		
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	96.00%	\$52,047	4.63%	\$2,410
9 10	Short-term Debt Total Debt	4.00%	\$2,169 \$54,216	<u>1.17%</u> 4.49%	\$25 \$2,435
10	Total Debt	100.00 %	ψ34,210	4.4970	ψ2,435
	Equity				
11	Common Equity	0.00%	\$ -	0.00%	\$ -
12	Preferred Shares	0.00%	\$ -	0.00%	<u> </u>
13	Total Equity	0.00%	\$ -	0.00%	<u> </u>
14	Total	100.00%	\$54,216	4.49%	\$2,435

Notes

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Revenue Requirement Workform (RRWF) for 2023 Filers

Revenue Deficiency/Sufficiency

		Initial Appl	ication	Settlement A	Agreement	Per Board Decision		
Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	
1	Revenue Deficiency from Below		\$819		\$81		(\$274)	
2	Distribution Revenue	\$24,213	\$23,996	\$27.257	\$27,236	\$27,257	\$27,591	
3	Other Operating Revenue Offsets - net	\$109,732	\$109,732	\$112,446	\$112,446	\$112,446	\$112,446	
4	Total Revenue	\$133,945	\$134,547	\$139,703	\$139,763	\$139,703	\$139,763	
5 6	Operating Expenses	\$132,022	\$132,022	\$136,994	\$136,994	\$136,994	\$136,994	
8	Deemed Interest Expense Total Cost and Expenses	\$2,525 \$134,547	\$2,525 \$134,547	\$2,769 \$139,763	\$2,769 \$139,763	\$2,435 \$139,429	\$2,435 \$139,429	
0		\$134,347	\$134,347	\$139,703	\$139,703	\$139,429	\$139,429	
9	Utility Income Before Income Taxes	(\$602)	(\$0)	(\$60)	\$0	\$274	\$334	
10	Tax Adjustments to Accounting Income per 2013 PILs model	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	Taxable Income	(\$602)	(\$0)	(\$60)	\$0	\$274	\$334	
12 13	Income Tax Rate	26.50% \$ -	26.50% \$ -	26.50% \$ -	26.50% \$0	26.50% \$73	26.50% \$88	
10	Income Tax on Taxable Income	Ŷ	Ŷ	Ŷ	φu	ψrσ	400	
14	Income Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15	Utility Net Income	(\$602)	(\$0)	(\$60)	\$0	\$201	\$334	
16	Utility Rate Base	\$56,218	\$56,218	\$59,719	\$59,719	\$54,216	\$54,216	
17	Deemed Equity Portion of Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18	Income/(Equity Portion of Rate Base)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
19	Target Return - Equity on Rate Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
20	Deficiency/Sufficiency in Return on Equity	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
21	Indicated Rate of Return	3.42%	4.49%	4.54%	0.00%	4.86%	0.00%	
22	Requested Rate of Return on Rate Base	4.49%	4.49%	4.64%	4.64%	4.49%	4.49%	
23	Deficiency/Sufficiency in Rate of Return	-1.07%	0.00%	-0.10%	-4.64%	0.37%	-4.49%	
24	Target Return on Equity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
25 26	Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$602 \$819 ⁽¹⁾	(\$0)	\$60 \$81 ⁽¹⁾	(\$2,769)	(\$201) (\$274) ⁽¹⁾	(\$2,435)	

Notes:

Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)

SUBJECT TO SETTLEMENT PRIVILEGE AND CONFIDENTIAL

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Revenue Requirement Workform (RRWF) for 2023 Filers

Revenue Requirement

Line No.	Particulars	Application	_	Settlement Agreement		Per Board Decision	
1	OM&A Expenses	\$60,498		\$73,373		\$73,373	
2	Amortization/Depreciation	\$5,454		\$9,531		\$9,531	
3	Property Taxes	\$70		\$70		\$70	
5	Income Taxes (Grossed up)	\$ -		\$ -		\$ -	
6	Other Expenses	\$66,000		\$54,020		\$54,020	
7	Return						
	Deemed Interest Expense	\$2,525		\$2,769		\$2,435	
	Return on Deemed Equity	\$ -	_	\$ -		\$ -	
8	Service Revenue Requirement						
Ū	(before Revenues)	\$134,547		\$139,763		\$139,429	
9	Revenue Offsets	\$109,732		\$112,446		\$ -	
10	Base Revenue Requirement	\$24,815	-	\$27,317		\$139,429	
	(excluding Tranformer Owership Allowance credit adjustment)		=				
11	Distribution revenue	\$24.815		\$27.317		\$27.317	
12	Other revenue	\$109,732	_	\$112,446		\$112,446	
13	Total revenue	\$134,547	_	\$139,763		\$139,763	
14	Difference (Total Revenue Less Distribution Revenue Requirement						
	before Revenues)	(\$0)	(1)	\$0	(1)	\$334	(1)

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application	Settlement Agreement	Δ% ⁽²⁾	Per Board Decision	Δ% (2
Service Revenue Requirement Grossed-Up Revenue	\$134,547	\$139,763	3.88%	\$139,429	#####
Deficiency/(Sufficiency)	\$819	\$81	#####	(\$274)	#####
Deer Development (to be					
Base Revenue Requirement (to be recovered from Distribution Rates)	\$24,815	\$27,317	#####	\$139,429	#####
Revenue Deficiency/(Sufficiency)					
Associated with Base Revenue					
Requirement	\$602	\$60	#####	\$ -	#####

Notes

(2)

Line 11 - Line 8 Percentage Change Relative to Initial Application



Load Forecast Summary

This spreadsheet provides a summary of the customer and load forecast on which the test year revenue requirement is derived. The amounts serve as the denominators for deriving the rates to recover the test year revenue requirement for purposes of this RRWF.

The information to be input is inclusive of any adjustments to kWh and kW to reflect the impacts of CDM programs up to and including CDM programs planned to be executed in the test year. i.e., the load forecast adjustments determined in Appendix 2-1 should be incorporated into the entries. The inputs should correspond with the summary of the Load Forecast for the Test Year in Appendix 2-1B and in Exhibit 3 of the application.

Appendix 2-IB is still required to be filled out, as it also provides a year-over-year variance analysis of demand growth and frends from historical actuals to the Bridge and Test Year forecasts.



Notes:

(1) Input kW or kVA for those customer classes for which billing is based on demand (kW or kVA) versus energy consumption (kWh)

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Revenue Requirement Workform (RRWF) for 2023 Filers

Cost Allocation and Rate Design

This spreadsheet replaces Appendix 2-P and provides a summary of the results from the Cost Allocation spreadsheet, and is used in the determination of the class rev and, hence, ultimately, the determination of rates from customers in all classes to recover the revenue requirement.

Stage in Application Process: Allocated Costs



(1)

- (2)
- Class Allocated Revenue Requirement, from Sheet D-1, Revenue to Cest [] RR, row 40, from the Cost Allocation Study in this application. This excludes costs in deferral and variance accounts. For Embedded Distributors, Account 4760 Low Vabge (LV) Costs are also excluded. Head Distributors Provide Imbination on any embedded distributors are able rescluded. All costs and any embedded distributors are billed in a General Service class, include the low Costs and the cost of the (3)

Calculated Class Re



(4) In columns 7B to 7D, LF means Load Forecast of Annual Billing Quantities (6., customers or connections, as applicable X 12 months, and WIN, KW or kVA as applicable. Revenue quantifies should be net of the Transformer Ownenhip, Allowance for applicable customer datases. Sciulder evenues from rate addees and rate index. (5) Columns 72 and 70 - Column Told and old equal the Base Revenue Requirement for exh. (6) Column 72 - The CEB-stated cost allocation mode clausidate 11-67 on worksheet C-1, cell C22. "It's defined as Revenue Belicinery/Revenue at Current Rates. (7) Column 72 - Into GEB-stated cost allocation mode clausidate 11-67 on worksheet C-1, cell C22. "It's defined as Revenue at Current Rates. (7) Column 72 - Into GEB-state clausidate 11-67 on worksheet C-1, cell C22. "It's defined as Revenue at Current Rates. (7) Column 73 - Into geb DeCB-states cost allocation mode, reter Minicationaux Departs on worksheet C-1, row 19.



Previously Approved Revenue-to-Cost (RIC) Ratios - For most applicants, the most recent year would be the third year (at the tablest) of the Price Cap R period. For example, if the applicant, testesse in 2012 with Inther adjustments to move within the range over two years, the Most Recent Year would be 2015. However, the ratios in 2015 would be equal to those after the adjustment in 2014.

(9) Status Quo Ratios - The OEB-issued cost allocation model provides the Status Quo Ratios on Worksheet O-1. The Status Quo means "Before Rebalancing". (10) Ratios shown in red are outside of the allowed range. Applies to both Tables C and D.

(D) Proposed Revenue-to-Cost Ratios (11)



The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2021 that is outside of the CEB's policy range for any sustainer class. Table D will show that the distributor is larget or entries the 2022 and 2023 and 2023 and 2023 and 2023, enter the planned memu-to-cost ratio and that will be "Change" or "No entered as "Reduced on the application of the 2022 and 2023 a

Contario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

Rate Design and Revenue Reconciliation

This sheet replaces Appendix 2-V, and provides a simplified model for calculating the standard monthly and voluentric rates based on the allocated class revenues and fixed/variable split resulting from the cost allocation study and rate design and as proposed by the applicant. However, the RRWF does not replace the rate generator model that an applicant distributor may use in support of its application. The RRWF provides a demonstrative check on the derivation of the revenue requirement, based on summary information from a more detailed rate generator model and other models that applicants use for cost allocation, load forecasting, taxes/PLS, etc.

	Stage in Process:					Class	s Allocated Reve	nues					Distr	ribution Rate	s			Reven	ue Reconcilia	ion	
		Customer and Lo	oad Forecast				. Cost Allocation idential Rate Des		Percentage	Variable Splits ² to be entered as a between 0 and 1											
ļ	Customer Class	Volumetric Charge	Customers /	kWh	kW or kVA	Total Class Revenue	Monthly Service	Volumetric	Fixed	Variable	Transformer Ownership	Monthly Se	rvice Charge	v	olumetric R					Rever Tran	enues less nsformer
	From sheet 10. Load Forecast	Determinant	Connections	K MII		Requirement	Charge	Volumetric			Allowance ¹ (\$)	Rate	No. of decimals	Rate		No. of decimals	MSC Revenu		Volumetric revenues		vnership Iowance
1	Residential	kWh	· ·	-	-								2		/kWh	4	s	- \$	-	s	-
2																	\$ \$	- \$ - \$		s s	-
4				-													ŝ	- ŝ		ŝ	- 1
5			-	-	-												\$ ¢	- \$	-	s	
7				-	-												s	- 3 - 5		ŝ	-
8			-	-	-												\$	- \$	-	\$	-
9 10																	S S	- \$:	\$ s	-
11				-	-												ŝ	- \$		ŝ	-
12			-	-	-												\$	- \$	-	s	-
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15				-	-												ŝ	- \$		ŝ	1
16			-	-	-												\$	- \$	-	s	-
17																	s	- Ş		S S	
19				-	-												ŝ	- š		ŝ	-
20			•	-													\$	- \$		\$	-
									Total Transformer	Ownership Allowance	\$-						Total Distributi	on Reven	ues	\$	-
Note	e.																Base Revenue	Requirem	ent	\$	-
	s. Transformer Ownership Allowance is er	tered as a positive a	amount, and only for t	those classes to	which it applies.												Difference % Difference			\$	-

² The Fixed/Variable split, for each customer class, drives the "rate generator" portion of this sheet of the RRWF. Only the "fixed" fraction is entered, as the sum of the "fixed" and "variable" portions must sum to 100%. For a distributor that may set the Monthly Service Charge, the "fixed" ratio is calcutated as: [MSC x (average number of customers or connections) x 12 months] / (Class Allocated Revenue Requirement).

Contario Energy Board Revenue Requirement Workform (RRWF) for 2023 Filers

Tracking Form

The first row shown, labeled "Original Application", summarizes key statistics based on the data inputs into the RRWF. After the original application filing, the applicant provides key changes in capital and operating expenses, load forecasts, cost of capital, etc., as revised through the processing of the application. This could be due to revisions or responses to interrogatories. The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.)

Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

(1) Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

⁽²⁾ Short description of change, issue, etc.

Summary of Proposed Changes

		Co	st of 0	Capital	Rate Base	e and Capital Exp	enditures	Ope	erating Expens	es		Revenue R	equirement	
Reference ⁽¹⁾	Item / Description ⁽²⁾	Regula Return Capita	on	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)		Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues		
	Original Application	\$ 2	,525	4.49%	\$ 56,218	\$ 60,498	\$ 4,537	\$ 5,454	\$-	\$ 60,498	\$ 134,547	\$ 109,732	\$ 24,815	\$ 819

Filed: 2023-01-25 EB-2022-0041 Exhibit I Tab 1 Schedule A-Staff-44 Page 1 of 2

1		A - OEB STAFF INTERROGATORY - 44
2		
3	Ref	ference:
4	Fue	el and Purchased Power
5	1.	Exhibit A-Staff-02-02
6		
7	Int	errogatory:
8	Rer	notes provided updated forecasts of OM&A.
9		
10	a)	Please explain why the purchased power forecast has gone up between 2022 and 2023 but
11		the fuel costs stay almost the same.
12		
13	Res	sponse:
14	a)	The fuel costs stay almost the same due to following factors: the increased fuel price, 5
15		communities not connecting to the grid until mid-2023, load growth, and increased customer
16		connections.

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SUBJECT TO SETTLEMENT PRIVILEGE and CONFIDENTIAL

1

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1	B - OEB STAFF INTERROGATORY - 45
2	
3	<u>Reference:</u>
4	Wataynikaneyap Grid Connection 4-Pole Cluster
5	1. Exhibit B-Staff-5
6	
7	Interrogatory:
8	Remotes stated that it only has experience installing one of the 4 pole designs which cost on
9	average \$108k. Remotes also provided that the total mobilization costs around \$48k for two
10	weeks of work
11	
12	a) Please confirm if the \$48k is included in the \$108k provided.
13	
14	b) Please provide the actual costs to install the 4-pole cluster for the 3 connected communities
15	in 2022.
16	
17	Response:
18	a) No. The Viper Switch/single pole installation would have occurred within one week of work,
19	so the mobilization would be the approximately \$19k total, which is broken down as \$14k
20	(cost to mobilize a crew to site each week), plus \$5k (1/4 of \$20k material mobilization).
21	
22	b) The construction of the Pikangikum 4 pole cluster is not complete to date, as the grid
23	connection date has been pushed back until Spring 2023. Remotes has incurred \$473k in
24	Kingfisher and \$472k in North Caribou for the installation of the 4 pole clusters on actual costs
25	on a life to date basis.

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1		D - OEB STAFF INTERROGATORY - 46
2		
3	Re	ference:
4	Со	sting of Work
5	1.	Exhibit D-Staff-21
6		
7	Int	errogatory:
8	Re	motes provided a breakdown of the labour rate and transport & work equipment breakdown.
9		
10	a)	Please explain if the payroll obligations increase in 2020 were due to COVID.
11	b)	Please explain the decline in non-labour administration costs.
12	c)	Please explain the decline in non-project, administration, management, and support service
13		labour costs between 2018 and 2019.
14	d)	Please list out the Capital and OM&A costs that these labour rates affect.
15		
16	Re	sponse:
17	a)	The payroll obligation increase in 2020 were not due to COVID.
18		
19	b)	The non-labour costs are a function of planned direct hours which increased from 81k to 87k
20		hours (2018 to 2019). The rate per hour for these type of costs (generally fixed in nature)
21		decreases when spread over more direct hours. Changes in other years were minimal.
22		
23	c)	The non-project, administration, management, and support service labour cost are a function
24		of planned direct hours which increased from 81k to 87k hours (2018 to 2019). The rate per
25		hour for these type of costs (generally fixed in nature) decreases when spread over more
26		direct hours.
27	N	
28	d)	Labour is charged to almost all Capital/OM&A Projects and Programs. There are very few
29		without a labour component.

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1	H - OEB STAFF INTERROGATORY - 47
2	
3	Reference:
4	1. Exhibit H-Staff-31
5	2. Exhibit H-Staff-32
6	
7	Interrogatory:
8	Hydro One Remote Communities provided an updated actuarial valuation as at December 31,
9	2021, as Attachment 1 to an interrogatory response. This valuation was filed with the Financial
10	Services Regulatory Authority in September 2022. Page 14 of 76 shows an "employer normal
11	actuarial cost" of \$87,252,664 for 2022 and \$86,157,738 for 2023 for Hydro One.
12	
13	However, the Hydro One benefit projections as of February 2021 in Attachment 2 show employer
14	defined benefit contributions of \$93,141,000 for 2022 and \$107,448,000 for 2023. The portion allocated to Hydro One Remote Communities is approximately 1%.
15	anocated to hydro one kemote communities is approximately 1%.
16 17	Hydro One Remote Communities did not explain why it has not updated its proposed 2022 and
18	2023 pension costs to reflect the updated actuarial valuation as at December 31, 2021. However
19	it did explain why these costs were not updated to reflect the March 2022 benefit projection.
20	······································
21	Page 7 of the updated actuarial valuation as at December 31, 2021 shows an Actuarial Surplus of
22	\$1,943,739,797. This means that the pension plan had more money than it needed. Hydro One
23	Remote Communities stated that an employer is only permitted to take a contribution holiday if
24	the Transfer Ratio is above 105%.
25	
26	a) Please confirm that the "employer normal actuarial cost" of \$87,252,664 for 2022 and
27	\$86,157,738 for 2023 for Hydro One represents the Hydro One defined benefit pension
28	employer contributions. If this is not the case, please explain.
29	
30	b) Please confirm that if the Hydro One amount of \$87,252,664 was used for 2022 pension
31	employer contributions instead of \$93,141,000, the impact on Hydro One Remote
32	Communities' proposed 2022 amount would not be material, as 1% (the Hydro One Remote
33	Communities' share) of the approximate difference of \$5.9 million would be \$59k. Therefore
34 25	the 2022 pension amounts presented in the application do not need to be updated to reflect the updated actuarial valuation. If this is not the case, please explain.
35	the updated actualial valuation. If this is not the case, please explain.

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c) Please confirm that if the Hydro One amount of \$86,157,738 was used for 2023 pension
 employer contributions instead of \$107,448,000, the impact on Hydro One Remote
 Communities' proposed 2023 amount would not be material, as 1% (the Hydro One Remote
 Communities' share) of the approximate difference of \$21.3 million would be \$213k.
 Therefore the 2023 pension amounts presented in the application do not need to be updated
 to reflect the updated actuarial valuation. If this is not the case, please explain.

- 7
- 8 9
- 10

11

- d) Other than the requirement to exceed the Transfer Ratio of 105%, please explain why employer contributions for Hydro One Remote Communities' approximate 1% share of the Hydro One pension plan over the five-year rate term are required and reasonable, given that:
- i. The Hydro One employer contributions of approximately \$86.2 million for 2023,
 multiplied by five years, results in approximate \$431.0 million of contributions, whereas
 the surplus is \$1,943.7 million.
- ii. Holding all else equal, there is enough surplus in the pension plan to offset the minimum
 employer contribution requirements for the entire five-year term of the application, with
 a large buffer of \$1,512.7 million to spare.
- 18
- 19 **Response:**
- a) Confirmed.
- 21
- b) Confirmed.
- 23

25

24 c) Confirmed.

d) Regardless of whether there is solvency and/or going concern surplus, Ontario pension
 regulations require that normal cost payments be made to the pension plan if the transfer
 ratio is below 105%. A pension holiday can only be taken if the transfer ratio exceeds 105%.
 As that was not the case for Hydro One, the employer contributions for Remotes over the
 next 5 years, which are about 1% share of Hydro One's pension plan costs, are reasonable and
 required.

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1	H - OEB STAFF INTERROGATORY - 48
2	
3	Reference:
4	1. Exhibit H-Staff-31
5	
6	Interrogatory:
7	Hydro One Remote Communities stated that the 2023 test year pension and OPEB costs sought
8	for approval in this application are based on the February 2021 forecast. Hydro One Remote
9	Communities noted that the test year pension and OPEB costs do not reflect the recent increase in interest rates.
10 11	in interest rates.
11	Hydro One Remote Communities stated that for pension, the interest rate increase will lead to a
12	higher going concern discount rate being used, which will likely lead to lower contributions. For
14	OPEB, the rate increase will also result in a reduced cost.
15	
16	Hydro One Remote Communities suggested that the latest benefit projections for 2022 and 2023
17	were issued in March 2022 for pension, but only an updated March 2022 forecast was done for
18	OPEB for 2022 and not for 2023.
19	
20	Hydro One Remote Communities also filed its most recent actuarial valuation of the Hydro One
21	defined benefit pension plan as at December 31, 2021, which was filed with the Financial Services
22	Regulatory Authority in September 2022.
23	
24	However, Hydro One Remote Communities noted that the 2023 test year pension and OPEB costs
25	continue to remain appropriate for the basis of approval, as the difference in 2023 pension and
26	OPEB costs calculated between the February 2021 forecast and the latest March 2022 benefit
27	projection reporting is below Hydro One Remote Communities' level of materiality.
28 29	OEB staff notes that in February 2021, the Bank of Canada's policy interest rate was set at 0.25%.
30	OEB staff also notes that on March 2, 2022 the Bank of Canada's policy interest rate was increased
31	by 0.25% to 0.50%. As of December 6, 2022, the Bank of Canada's policy interest rate is 3.75%,
32	representing an increase of 3.50% since February 2021. A further increase of 0.25% to 0.50% is
33	expected to be announced by the Bank of Canada on December 7, 2022.
34	
35	a) Given the large increase in the Bank of Canada's policy interest rate since the time of Hydro
36	One Remote Communities' benefit projections conducted in both February 2021 and March
37	2022, as well as the actuarial valuation as at December 31, 2021, please explain why Hydro
38	One Remote Communities has not reflected this large increase in its 2023 test year pension

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and OPEB costs, as Hydro One Remote Communities has agreed that higher discount rates lead to lower pension and OPEB costs. Please quantify the impacts.

2 3 4

5

6

7

8 9

1

b) Please explain whether the actual pension and OPEB amounts for 2022 that will be incorporated into the "Actual Revenues and Expenses (Audited)" component of the RRRPVA will be driven by the February 2021 benefit projection, the March 2022 benefit projection, the actuarial valuation as at December 31, 2021, or by an updated benefit projection that will reflect the large increase in the Bank of Canada's policy interest rate since March 2022.

c) If Hydro One Remote Communities is planning not to use an updated benefit projection that
 will reflect the large increase in the Bank of Canada's policy interest rate and plans on using
 the February 2021 or March 2022 benefit projections, or the actuarial valuation as at
 December 31, 2021, to calculate the actual pension and OPEB amounts for 2022, please
 explain why such an approach is reasonable.

15

 d) Similarly for future calendar years beyond 2022 (i.e., Hydro One Remote Communities' fiveyear rate term of 2023 to 2027), please explain Hydro One Remote Communities' planned approach to reflect the actual pension and OPEB costs for these years that will be incorporated into the "Actual Revenues and Expenses (Audited)" component of the RRRPVA and why it is reasonable, including what benefit projections will be used. In Hydro One Remote Communities' response, please also discuss whether the benefit projection underlying the pension and OPEB costs for each year will be updated on an annual basis.

23

24 **<u>Response:</u>**

a) Please see the interrogatory response to H-Staff-31, part d). The difference in the 2022 and
 2023 pension/OPEB forecasts compared between (i) the February 2021 projection and (ii) the
 latest March 2022 benefit projection reporting, is below the application materiality threshold
 for Remotes. On this basis, Remotes submits that the 2023 pension/OPEB amounts included
 in the Application continue to remain appropriate and do not require updating for the recent
 increase in interest rates since March 2022.

31

Hydro One further notes that DB pension contributions will be made based on the updated pension valuation in effect.

34

b) The actual pension DB amount for 2022 will be based on the contribution rate as specified in
 the most recent pension actuarial valuation as at December 31, 2021. Actual OPEBs for 2022

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- will be based on the March 2022 benefit cost projections that were provided by the actuaries.¹ 1 2 Based on the information that comes from the actuaries, Hydro One follows the same process every year in determining the annual true-up of actual to forecast costs in the RRRPVA. 3
- 4

c) Although Remotes is not planning to update its 2022 bridge year pension/OPEB costs for the 5 most recent pension actuarial valuation and benefit projections, any difference between the 6 approved rates (based on the forecast) and actual costs/expense (based on the December 31, 7 2021 pension actuarial valuation and the March 2022 benefit cost assessments) will be trued 8 up via the RRRPVA mechanism annually. Therefore, the impact of higher yields resulting in a lower pension/OPEB costs will be returned to customers when the RRRPVA balance is cleared 10 in the next rebasing application. This approach is consistent with the intent of the RRRPVA, and aligns with the agreement from the 2018 cost of service settlement proposal, which OEB staff supported.²

13 14

9

11

12

d) For future calendar years beyond 2022, Hydro One will reflect actual pension costs calculated 15 using the contribution rate from the tri-annual pension actuarial valuation in effect for that 16 year. Actual OPEB costs will be updated annually based on the benefit projections provided 17 by the actuaries. As noted in part c) above, the RRRPVA will capture the variances between 18 the forecast (to be approved in the cost of service application) and the actual pension/OPEB 19 costs (incurred each year), and will be disposed of in the next rebasing application. 20

¹ Except the PEB (Other Post-Employment Benefit) Plan, which will be based on the December 31, 2022 assessment.

² EB-2017-0051, OEB staff submission, pp. 7 to 8

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 Reference: Exhibit H-Staff-34 Exhibit H-Staff-31 Interrogatory: The proposed 2023 test year pension amount of \$1,110,000 has increased by 62% versus the 20 OEB-approved amount of \$687,000. In an interrogatory response, the proposed 2023 test year pension amount of incorporate an additional \$14,000 that relates defined contribution pension costs. 	
 Exhibit H-Staff-34 Exhibit H-Staff-31 Interrogatory: The proposed 2023 test year pension amount of \$1,110,000 has increased by 62% versus the 20 OEB-approved amount of \$687,000. In an interrogatory response, the proposed 2023 test year pension amount was updated to \$1,124,000 to incorporate an additional \$14,000 that relates defined contribution pension costs. 	
 2. Exhibit H-Staff-31 Interrogatory: The proposed 2023 test year pension amount of \$1,110,000 has increased by 62% versus the 20 OEB-approved amount of \$687,000. In an interrogatory response, the proposed 2023 test year pension amount was updated to \$1,124,000 to incorporate an additional \$14,000 that relates defined contribution pension costs. 	
 Interrogatory: The proposed 2023 test year pension amount of \$1,110,000 has increased by 62% versus the 20 OEB-approved amount of \$687,000. In an interrogatory response, the proposed 2023 test year pension amount was updated to \$1,124,000 to incorporate an additional \$14,000 that relates defined contribution pension costs. 	
 Interrogatory: The proposed 2023 test year pension amount of \$1,110,000 has increased by 62% versus the 20 OEB-approved amount of \$687,000. In an interrogatory response, the proposed 2023 test year pension amount was updated to \$1,124,000 to incorporate an additional \$14,000 that relates defined contribution pension costs. 	
The proposed 2023 test year pension amount of \$1,110,000 has increased by 62% versus the 20 9 OEB-approved amount of \$687,000. In an interrogatory response, the proposed 2023 test year 10 pension amount was updated to \$1,124,000 to incorporate an additional \$14,000 that relates 11 defined contribution pension costs.	
 OEB-approved amount of \$687,000. In an interrogatory response, the proposed 2023 test ye pension amount was updated to \$1,124,000 to incorporate an additional \$14,000 that relates defined contribution pension costs. 	
 pension amount was updated to \$1,124,000 to incorporate an additional \$14,000 that relates defined contribution pension costs. 	
 defined contribution pension costs. 	
12	to
13 The proposed 2023 test year OPEB amount of \$1,709,000 has increased by 34% versus 2018 OF	ΞB-
14 approved amount of \$1,273,000.	
15	
16 Hydro One Remote Communities suggested that the 62% increase in pension costs and 34	
increase in OPEB costs between the 2023 test year amounts and the 2018 test year amounts we	ere
18 primarily due to a decrease in discount rates.	
19	
However, there has been an increase in the Bank of Canada's policy interest rate (and not	
decrease), when comparing the 2022 rates to those that existed in the 2017 and 2018 tir	
periods. Even though the Bank of Canada's policy interest rate is currently at 3.75%, it was in t	ne
²³ range of 0.50% to 1.75% during the 2017 and 2018 time periods.	
 a) Given that there has been an increase in the Bank of Canada's policy interest rate, wh 	on
26 comparing the 2022 rates to those that existed in the 2017 and 2018 time periods, plea 27 explain why Hydro One Remote Communities has reflected a decrease in the discount ra	
 (and not an increase), when comparing the increase in 2023 test year amounts to 2018 te 	
29 year amounts for pension and OPEB.	

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1 Response:

a) In responding to the original question posed by OEB staff, it asked for an explanation of the
 pension/OPEB cost increase between the last approved application in 2018 and the proposed
 2023 test year. Hydro One responded by confirming that the increase in pension costs from
 2018 to 2023 was primarily due to a decrease in the discount rate over the 2018 to 2023
 period.

7

As discussed above in H-Staff-48 and H-Staff-49, the Bank of Canada's interest rate was 1.75% 8 (2017/2018), 0.25% (February 2021) and subsequently 0.50% (March 2022) and 3.75% 9 (December 2022). The discount rates used in the valuation and benefit projection reports are 10 not the Bank of Canada interest rates, but are directionally aligned. Due to the timing of the 11 forecast used (i.e. February 2021 forecast) to support the 2023 test year pension/OPEB costs 12 in the application, the test year pension/OPEB costs in 2023 will not be based on the most 13 recent pension actuarial valuation as of December 31, 2021 nor the March 2022 benefit 14 projection forecasts. That is why the test year pension/OPEB costs do not reflect the recent 15 increase in interest rates observed in 2022. 16

17

As noted in interrogatory response to H-Staff-48 part c), the impact on the increase in interest rates on pension/OPEB costs will be captured in the RRRPVA for clearance in the next rebasing application. The RRRPVA records the difference between forecast and actual pension/OPEB

21 costs.

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1	H - OEB STAFF INTERROGATORY - 50
2	
3	Reference:
4	1. Exhibit H-Staff-32
5	2. Exhibit H-Staff-33
6	3. EB-2017-0049, Exhibit C1-2-2, Attachment 1, page 11, June 7, 2017
7	4. EB-2019-0122, Notice of Motion to Review and Vary EB-2017-0049 Decision and Order dated
8	March 26, 2019, Decision and Order, December 19, 2019, page 16
9	
10	Interrogatory:
11	Hydro One Remote Communities suggested that for all calendar years for the period 2013 to 2021,
12	Hydro One was not permitted to take a contribution holiday, except for the 2017 calendar year.
13	
14	Hydro One Remote Communities also stated that Hydro One will be required to make pension
15	contributions in 2022 and future years, as the Transfer Ratio is still well below the 105% level that
16	would allow the utility to take a pension holiday.
17	
18	Hydro One Remote Communities stated that based on the December 31, 2016 valuation results,
19	it was possible for Hydro One to elect to take a contribution holiday for 2017. However, Hydro
20	One (and also Hydro One Remote Communities) chose to remit the normal cost contributions to
21	the plan for that year.
22	
23	However, OEB staff notes that the Hydro One pension valuation as at December 31, 2016 shows
24	that the "Estimated Minimum Employer Contribution" was \$0 for 2017, 2018, and 2019. OEB staff
25	suggests that Hydro One (and also Hydro One Remote Communities) were eligible to not make
26	any employer pension contributions for 2017, 2018, and 2019 (and not only 2017).
27	· · · · · · · · · · · · · · · · · · ·
28	OEB staff also notes that in decision and order related to the "Notice of Motion to Review and
29	Vary EB-2017-0049 Decision and Order dated March 26, 2019", the OEB determined that "a
30	conclusion that Hydro One would be able to take a contribution holiday was not the only possible
31	basis for the reduction associated with Hydro One's pension contributions." This decision and
22	order denied certain amounts for Hydro One

³² order denied certain amounts for Hydro One.

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- 1 Hydro One Remote Communities suggested that it made the following pension contributions, as
- 2 shown in OEB Staff Table 1:
- 3 4

OEB Staff Table 1 - Hydro One Remote Communities' Pension Contributions

Contributions	2017	2018	2019
Defined Benefit	859,000	760,000	693,000
Defined Contribution	10,000	10,000	10,000
Total	869,000	770,000	703,000

5

6 The intent of the 2018 cost of service settlement proposal was for Hydro One Remote 7 Communities to true up its actual pension costs incorporated into the RRRPVA balance to reflect 8 the actual contributions that it is required to make.

9

However, Hydro One Remote Communities stated that the amount of pension costs funded by
 the utility would be equal to the amount required to fund its pension-related obligation and are
 in line with what the actuaries indicate the utility should be contributing and thus collecting from
 ratepayers.

14

a) Please confirm whether Hydro One Remote Communities is in agreement with OEB staff's
 calculations and values shown in OEB Staff Table 1. If this is not the case, please explain, and
 update OEB Staff Table 1, as required.

18

b) Please explain why it is reasonable to capture the Hydro One Remote Communities pension 19 impacts of \$869,000 (2017), \$770,000 (2018), and \$703,000 (2019) in contributions (or any 20 other numbers, as applicable) made for the defined benefit plan and the defined contribution 21 plan in the "Actual Revenues and Expenses (Audited)" component of the RRRPVA for the 22 calendar years 2017, 2018, and 2019, when Hydro One (and also Hydro One Remote 23 Communities) were able to take a contribution holiday for those periods. OEB staff notes that 24 this is despite Hydro One Remote Communities' statement that its contributions "are in line 25 with what the actuaries indicate the utility should be contributing and thus collecting from 26 ratepayers." 27

28

c) Also incorporating Hydro One Remote Communities' response to part a) and b) of this
 question, please explain how Hydro One Remote Communities has adequately addressed the
 commitments made in the 2018 cost of service settlement proposal, specifically for Hydro
 One Remote Communities to true up its actual pension costs incorporated into the "Actual
 Revenues and Expenses (Audited)" component of the RRRPVA to reflect the actual

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1		contributions that it was required to make, which were \$0 for the 2017, 2018, and 2019
2		calendar years.
3		
4	Res	ponse:
5	a)	Confirmed.
6	•	
7	b)	As indicated in interrogatory response to H-Staff-32, Hydro One Remotes was able to take a
8	~,	pension holiday only in 2017 but chose to remit normal cost contributions for the year. For
9		the years 2018 and 2019, it was not able to take a pension holiday based on the Post May 1,
10		2018 rules.
11 12		Hydro One reiterates the following:
13		
14		• The December 31, 2016 pension valuation included "estimated minimum" employer
15		contribution of \$0 for 2017 to 2019. Hydro One could have taken a contribution
16		holiday for 2017 under the pre-May 2018 funding rules, but elected not to do so as
17		noted above. For 2018 onwards, because of the post May 2018 funding rules, no
18		contribution holidays were allowed.
19		 Under subsequent valuations, which has superseded the December 31, 2016
20		valuation, it was confirmed that Hydro One was not able to take a contribution
21		holiday.
22		• In the December 31, 2017 valuation, Hydro One's DB Plan was 73% funded
23		on a wind-up basis which is well below the 105% funding threshold associated
24		with the newly prescribed contribution holiday test.
25		• In the December 31, 2018 valuation report, which was operative until
26		December 31, 2021, Hydro One's DB Plan was 73% funded on a wind-up basis.
27		As the Transfer Ratio as stated in the December 31, 2018 valuation was 73%,
28 29		 Hydro One was required to make contributions to the plan in 2019. Based on the 2017 and 2018 pension valuations, Hydro One was therefore
30		required to make contributions to the plan in 2018 and 2019. The new
31		funding rules forced and required Hydro One to contribute as a result of
32		having a windup deficit.
33		
34		As a result, it is incorrect to assert that the Hydro One was eligible to not make any employer
35		pension contributions for 2017, 2018 and 2019 based on the estimated minimum employer
36		contribution from the December 31, 2016 pension valuation alone.
37		
38		Based on the above, it is reasonable for Hydro One to include pension contributions of \$869K
39		(2017), \$770K (2018) and \$703K (2019) in the RRRPVA balance as Remotes did not take a
40		contribution holiday.

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Additionally, Hydro One notes that taking a pension holiday may not always be in the best interests of ratepayers. At a high level, the impact (consequence) of a contribution holiday is that the pension obligations would grow without a corresponding growth in the plan assets. All else being equal, if contribution holidays are taken for a sustained period of time, the liability growth could outpace asset growth and eventually this could result in the plan having a shortfall and requiring deficit funding contributions (in addition to the normal cost contributions).

8

c) As noted above, the basis of the \$0 estimated minimum employer contributions from the
 December 31, 2016 valuation was superseded by subsequent year pension valuations, and
 thus is incorrect to use as the basis for denying actual contributions paid and recorded in the
 RRRPVA. As noted in response to H-Staff-32, Remotes confirms that it has addressed its
 commitment in the 2018 cost of service settlement proposal by trueing up its actual pension
 contributions in the RRRPVA to reflect actual contributions that it was required to make.

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1	H - OEB STAFF INTERROGATORY - 51
2	
3	Reference:
4	1. Exhibit H-Staff-32
5	
6	Interrogatory:
7	In its H-Staff-32 b) response, Hydro One Remote Communities provided three tables that show its
8	contributions to the pension defined benefit and pension defined contributions plans. Based on
9	these tables, Hydro One Remote Communities also suggested that 100% of these amounts flow
10	through the RRRPVA, as opposed to only the OM&A and depreciation portions.
11	
12	Also as part of its H-Staff-32 b) response, Hydro One Remote Communities provided a fourth table
13	titled "Table 1 - Pension Costs Revised" that shows the breakdown of its pension costs between
14	OM&A and capital, by year.
15	
16	a) In the first three tables provided in H-Staff-32 b), please clarify whether 100% of these
17	amounts are incorporated in the "Actual Revenues and Expenses (Audited)" component of
18	the RRRPVA, as opposed to only the OM&A and deprecation portions, and update as required.
19	
20	b) Please expand the fourth table titled "Table 1 - Pension Costs Revised" to also:
21	i. Insert new columns to show 2013 OEB-approved and 2013 – 2017 historic actual amounts.
22	ii. Indicate and quantify which amounts have flowed through the "Actual Revenues and
23	Expenses (Audited)" component of the RRRPVA for 2013 – 2021.
24	iii. Show the revised amounts for 2022 and 2023, as Hydro One Remote Communities
25	indicated that the DC portion was "missed in error".
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1 Response:

- a) Only the OM&A portion of these amounts are incorporated in the "Actual Revenues and Expenses (Audited)" component of the RRRPVA". The capital portion is applied to the capital projects, which over time are depreciated. That depreciation flows through the RRRPVA.
 b)
 - i. Table with 2013-2017 historic amounts is shown below:

Table 1 - Pension Costs (in thousands \$)

Category	Board Approved		Hi	storic (Actı	ıal)		Board Approved		Historic	19 2020 2021 2022 147 495 474 692	Bridge	Test	
cutegory	2013	2013	2014	2015	2016	2017	2018	2018	2019	2020	2021	2022	2023
OM&A	799	1,064	1,198	1,084	712	600	491	553	447	495	474	692	693
Capital	401	338	347	464	285	269	196	217	256	225	258	361	417
Total	1,200	1,401	1,545	1,548	997	869	687	770	703	720	732	1,053	1,110

10 11

7

8

9

ii. The amounts that have flowed through the "Actual Revenues and Expenses (Audited)" component of the RRRPVA for 2013 – 2021 are:

12 13

	Historic (Actual)														
Category	2013	2014	2015	2016	2017	2018	2019	2020	2021						
OM&A	1,064	1,198	1,084	712	600	553	447	495	474						
Depreciation – Pension Costs	30	27	43	23	24	18	21	17	20						
Total	1,094	1,225	1,127	735	624	571	468	512	494						

14

iii. The 2022 and 2023 amounts are based on forecast and the DC portion has already been
 included.

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H - OEB STAFF INTERROGATORY - 52

1 2

3 Reference:

- 4 1. Exhibit A-01-02-03
- 5 2. Exhibit A-02-02-02
- 6 3. Exhibit H-Staff-41
- 7 4. Exhibit H-Staff-40
- 8 5. Exhibit A-02-01-04
- 9

10 Interrogatory:

Hydro One Remote Communities stated that it will transition to a transmission-connected distributor, while continuing to provide off-grid electricity generation and distribution, both as primary or prime power and as backup power. Hydro One Remote Communities stated that now with an increasing number of customers being grid connected, it will be billed for the cost of power by the IESO after August 2022.

16

However, Hydro One Remote Communities stated that Accounts 1550, 1551, 1580 (as well as
 Account 1580 CBR Class B), 1584, 1586, 1589, and 1595 are non-applicable, and the utility is
 seeking an exemption from Account 1588.

20

Hydro One Remote Communities stated that it is exempt from the Retail Settlement Code (<u>RSC</u>) as permitted by Schedule 3 of its distribution <u>licence</u> (ED-2003-0037). Hydro One Remote Communities stated that it does not have the obligations and responsibilities associated with financial settlement amongst retailers and consumers required by the RSC. Hydro One Remote Communities also stated that as it is exempt from the RSC, it is not required to set up RSVAs (per section 6 of the RSC).

27

Hydro One Remote Communities stated that as it does not pay the IESO for transmission service
 charges, it does not need to charge retail transmission service charges from its customers to
 recover the costs associated with transformation connection and network charges. Hydro One
 Remote Communities made a similar statement regarding WMS-related charges.

32

Hydro One Remote Communities stated that it does not have any non-RPP customers (as well as
 no Class A and Class B customers), so there is no need to separate Class B impacts from Class A
 impacts in Account 1580 sub-account CBR Class B and no need for Account 1589.

36

Despite that Hydro One Remote Communities has recently been invoiced global adjustment Charge Type (CT) 148 through its first IESO invoice for one of its communities (as noted in an Filed: 2023-01-25 EB-2022-0041 Exhibit I Tab 1 Schedule H-Staff-52 Page 2 of 4

interrogatory response), Hydro One Remote Communities maintains that since it does not have
 any non-RPP customers, Account 1589 does not apply. This charge will be applied to the "cost of
 power" line in Hydro One Remote Communities' income statement, as well as incorporated into
 the RRRPVA balance. Hydro One Remote Communities confirmed with the IESO that this amount
 is a regulated charge for all customers who have withdrawn electricity during the month.
 Hydro One Remote Communities also stated that the OEB's accounting guidance with respect to
 changes to the Smart Metering Entity Charge (SME) set out in the OEB's March 23, 2018 letter is

not applicable and suggested that Account 1551 is also not applicable. Hydro One Remote
Communities does not charge the SME to its customers.

a) Please confirm that Hydro One Remote Communities' position is that Accounts 1550, 1551,
 1580 (as well as Account 1580 CBR Class B), 1584, 1586, 1589, 1592, and 1595 are non applicable, and the utility is seeking an exemption from Account 1588. If this not the case,
 please explain.

16

11

b) Please explain that since Hydro One Remote Communities will transition to being a
 transmission-connected distributor (while also continuing to provide off-grid services),
 certain charges applicable to Accounts 1551, 1580 (as well as Account 1580 CBR Class B),
 1584, 1586, 1588, and 1589 may be levied by the IESO over Hydro One Remote Communities'
 five-year rate term.

22

23 c) If yes:

- i. Please explain what charges will be levied by the IESO and the associated timing.
- ii. Please explain whether Hydro One Remote Communities' customers will be charged the
 associated charges and the timing.
- iii. If Hydro One Remote Communities' customers will not be charged the associated charges,
 please explain whether these charges will instead be incorporated into the "Actual
 Revenues and Expenses (Audited)" component of the RRRPVA and then socialized once
 the RRRPVA balance is approved by the OEB (and subsequently incorporated into the
 RRRP). Please explain the reasonableness of this approach.
- 32

d) If no, please explain why no charges will be levied by the IESO.

34

e) In particular, please also explain whether Hydro One Remote Communities is planning on
 billing its customers a global adjustment charge, as it confirmed with the IESO that the CT 148
 amount is a regulated charge for all customers who have withdrawn electricity during the
 month.

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1	Re	spor	ise:
2	a)	Со	nfirmed.
3			
4	b)	Alt	hough Remotes is in the process of being transmission connected, Remotes maintains its
5		pos	sition that Accounts 1551, 1580 (as well as Account 1580 CBR Class B) 1584, 1586, 1588,
6		and	1589 will not be applicable for the following reasons:
7			
8		•	Account 1551 (LV Account): As discussed in H-Staff-41, Account 1551 is not charged
9			amounts by a host distributor for transmission or low voltage services and does not bill
10			the corresponding amounts to the embedded distributor's customers.
11		•	Account 1580 (RSVA – WMS Charge): Since Remotes is using RRRP variance account to
12			capture overall gains/losses, and there is no specific revenue charge to customers for
13			commodity/GA/WMSC, RSVA accounting does not apply to Remotes. As such, the RSVA
14			accounts including WMSC Account 1580 (and Account 1580 CBR class B), is not applicable
15			to Remotes either.
16		•	Accounts 1584 (RSVA – Retail Transmission Network Charges) and 1586 (RSVA – Retail
17			Transmission Connection Charges): Remotes' current rate structure (bundled
18			distribution and generation rates) does not apply RTSR charges and is not likely to change.
19			Should the rate structure change, then recording will be updated.
20		•	Account 1588 (RSVA – Cost of Power subaccount): Remotes is seeking an exemption from
21			this account based on the rationale provided in Exhibit A-2-1 and in the interrogatory
22			responses to H-Staff 38 and 39.
23		•	Account 1589 (RSVA - GA subaccount): As Remotes does not have any non-RPP
24			customers, Account 1589 does not apply.
25			
26	c)		
27		i.	Remotes' customers are not charged SPOT, RPP 2Tiered, RPP TOU, Global Adjustment,
28			WMSC and RTSR rates, RSVA accounting does not apply to Remotes. As such, Remotes'
29			customers will not be charged the associated charges.
30			
31		ii.	At this time, Remotes is not in a position to speculate whether it will charge the associated
32			charges levied by the IESO through the generic charges that all other utilities will apply
33			(i.e. WMS charge, RTSR, GA charges, etc.) given its current rate structure. Please see
34			response to part iii below.
35			
36		iii.	Remotes is using the RRRP variance account to capture overall gains/losses. As discussed
37			in part i above, RSVA accounting does not apply to Remotes. As such, Remotes' customers
38			will not be charged the associated charges, and thus these charges will be incorporated

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- into the "Actual Revenues and Expenses (Audited)" component of the RRRPVA and
 socialized, once the RRRPVA balance is approved by the OEB.
- 3
- 4 d) Not Applicable.
- 5

e) Remotes is not planning to bill a GA charge to its customers, given its current rate structure
 (bundled distribution and generation). At this time, Remotes is not in a position to speculate
 whether this charge will apply to its customers, as Remotes does not bill based on either the
 spot rate, TOU or two-tiered rates to its customers.

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Appendix 2-AA Capital Projects Table in \$K

		Ш. фК				
Projects	2018	2019	2020	2021	2022 Bridge Year	2023 Test Year
Reporting Basis	USGAAP	USGAAP	USGAAP	USGAAP	USGAAP	USGAAP
SYSTEM ACCESS						
New Customer Connections & Service Upgrades		1 248				
New Customer Connections & Service Upgrades Contributions and Removals	775 -757	1,248	783 -780	1,339	1,240	1,29
New Customer Connections & Service Upgrades S	18	1,200	3	33	0	1,20
Service Cancellations						
Service Cancellations	70	80	67	68	86	8
Removals	-70	-80	-67 0	-68	-86	-8
Service Cancellations Sub-Total Fixed Price Layouts	0	U	U	U	0	
Fixed Price Layouts	170	220	344	416	414	44
Contributions	-78	-133	-113	-147	-296	-34
Fixed Price Layouts Sub-Total	92	87	231	269	118	9
Distribution System Upgrades Marten Falls DGS - Line Relocate	0	0	0	129	0	
Contributions	0	0	0	-131	0	
Distribution System Upgrades Sub-Total	0	0	0	-131	0	
Distribution Development	-	-	-		-	
Wholesale Metering Cluster	0	0	0	106	3,052	1,50
SYSTEM ACCESS Sub-Total	110	96	234	406	3,170	1,60
SYSTEM RENEWAL						
Distribution Development						
Distribution System Improvements	267	235	1,048	776	1,004	73
Contributions and Removals	-217	-83	-794	-552	-351	-19
Distribution Sub-Total	50	152	254	224	653	53
Meter Replacements		45.				
Metering & Minor Storm Damage Removals	167 -20	270	91 -6	158	145 -12	28
Removals Metering & Minor Storm Damage Sub-Total	-20	-20	-0 85	-12 146	-12	-2
Capital Trouble (Storm Damage)	147	244	05	140	155	23
Capital Trouble (Storm Damage)	0	0	0	0	248	20
Removals	0	0	0	0	-30	-2
Metering & Minor Storm Damage Sub-Total	0	0	0	0	218	18
Damage Claims & Small External Demand						
Requests Damage Claims & Small External Demand Reques	24	42	20	54	56	5
Contributions and Removals	-24	-42	-20	-13	-56	-5
Damage Claims & Small External Demand Reques	0	0	0	41	0	
Return Used Transformers to Inventory	-	-	-		-	
Return Used Transformers to Inventory	0	0	0	0	0	
Return Used Transformers to Inventory Sub-Total	0	0	0	0	0	
SYSTEM RENEWAL Distribution Sub-Total Generation	197	396	339	411	1,004	96
Engine Replacements						
Engine Replacements	0	0	0	0	0	
Armstrong Replacements	0	0	0	0	0	2,27
Bearskin Replacements	282	12	-294	0	0	
Big Trout Unit Generator Replacements	3	321	-265	72	0	
Big Trout Lake (KI) A Unit Generator Replacement Biscotasing Replacements	0 95	0	237	0	4,493	879
Deer Lake Replacements	0	0	390	650	817	
Hillsport Replacements	0	0	119	193	0	40
Kasabonika Replacements	0	50	-50	0	0	
Lansdowne Replacements	0	0	0	0	346	5
Marten Falls Replacements	1,429	0	0	0	0	
Oba Replacements Sachigo Replacements	93	96 0	0	0 811	0	
Sultan Replacements	0	0	151	21	326	
Webequie Replacement	0	0	0	0	416	
Contributions and Removals	-187	-56	22	-526	-1,046	-1,15
Engine Replacements Sub-Total	1,715	533	310	1,243	5,352	2,46
Engine Overhauls						
Armstrong Overhauls Armstrong Overhauls	0	0	0 495	0	0	18
Armstrong Overnauls Bearskin Overhauls	0	0	495	255	174	18
Big Trout Lake Overhauls	12	0	0	233	0	
Deer Lake Overhauls	0	0	185	2	0	
Fort Severn Overhauls	0	0	381	0	174	
Gull Bay Overhauls	0	0	0 374	183	0	
Kasabonika Overhauls	8 95	0	374	184		
Kingfisher Overhauls Lansdowne Overhauls	95 132	0	179	184	2	
Marten Falls Overhauls	198	8	0	0	0	
Oba Overhauls	0	0	0	0	0	7
Sachigo Overhauls	0	129	0	539	0	
Sultan Overhauls	104	0	0	0	0	
Wapekeka Overhauls	0	149	0	0	298	
Weagamow Overhauls	0	214	0			
Weagamow Overhauls Webequie Overhauls Removals	0	214 620 -119	0 -4 -159	-115	0	-26

As filed Augu	ist 31, 2022	
2021	2022 Bridge Year	2023 T Yea
L	rear	

	Variance		
023 Test Year	2021	2022 Bridge Year	2023 Test Year



- 1,658 (2,139)

This is the updated App.2-AA that shows the shift based on the current Watay schedule. A portion has shifted to 2024

Armstrong Emergency Replacement	204	0	0	0	0	
ansdowne Emergency Replacement	0	213	0	0	0	
Big Trout Emergency Rebuild	0	545	0	0	0	
Sandy Lake Emergency Overhauls	0	0	607	7	0	
Biscotasing Emergency Replacement	0	0	77	63	0	
Removals	-20	-75	-67	-6	0	
Emergency System Breakdowns Sub-Total	184	683	617	64	0	
Backup Generation	104	005	017	04	0	
Dackup Generation	0	0	0		0	
Backup Station Design	0	0	0	61		
Vunnimun	0	0	0	0	50	9
Poplar Hill	0	0	0	0	0	5
Muskrat Dam	0	0	0	0	50	9
North Spirit	0	0	0	0	0	5
Keewaywin -Design Only	0	0	0	0	0	5
Deer Lake	0	0	0	0	0	7
Kingfisher	0	0	0	0	248	
Sandy Lake	0	0	0	0	248	7
	0	0	0	0	74	17
Bearskin Lake						
Big Trout	0	0	0	0	0	7
Kasabonika	0	0	0	0	74	17
Sachigo	0	0	0	0	0	7
Wapekeka	0	0	0	0	0	7
Contributions	0	0	0	-61	-496	-1,07
Contributions				-01		-1,07
Backup Generation Sub-Total	0	0	0	0	0	
Renewable Energy Technology						
Asset Removal - Big Trout Lake DGS Teardown	0	0	0	0	0	
Asset Removal - Weagamow DGS Teardown	0	0	0	0	0	1,50
Removals	0	0	0	0	0	-1,50
Renewable Energy Technology Sub-Total	0	0	0	0	0	-1,50
Fuel Tank Replacements and Diesel Civil Improv		0		5	v	
Diesel Plant Civil Improvements	335	591	275	166	116	97
DGS Integration - Gull Bay Solar Farm	0	488	197	4	0	
Hillsport Bulk Tank	68	0	0	0	0	
Fuel System Improvements	235	59	3	741	0	
Lansdowne Bulk Tank Replacement	0	0	0	0	99	1,64
Ohe Pulk Tenk	5	4	4	158	59	1,04
Oba Bulk Tank						
Removals	0	-244	-111	-99	0	-81
Fuel Tank Replacments, Civil Plant Improve Sub-Te Renewable Energy Technology	643	898	368	970	274	1,80
Renewable Energy Technology						
Wind Turbine	0	98	8	23	0	12
Hydel	0	10	7	43	352	
Removals	0	-98	-8	-23	0	-12
	0		-0			
Renewable Energy Technology Sub-Total		10		43	352	
SYSTEM RENEWAL Generation Sub-Total	3,038	3,212	2,753	3,370	6,561	4,49
SYSTEM RENEWAL Sub-Total	3,235	3,608	3,092	3,781	7,565	5,46
SYSTEM SERVICE						
Distribution System Upgrades						
Big Trout Lake/Wapekeka Tie Line	5,861	557	0	0	0	
Contributions	-5,861	-557	0	0	0	
Distribution System Upgrades Sub-Total	0	0	0	0	0	
SYSTEM SERVICE Distribution Sub-Total	0	0	0	0	0	
Generation Customer Upgrades				-	-	
Big Trout Lake/Wapekeka Connection & DGS						
Big Trout Lake/Wapekeka Connection & DGS Upgrade	619	4,816	1,568	18	2,646	86
Big Trout Lake/Wapekeka Connection & DGS Upgrade	619 157	4,816	1,568 0	18	2,646 0	86
Big Trout Lake/Wapekeka Connection & DGS Upgrade Kingfisher Lake	157	0	0	0	0	
Big Trout Lake/Wapekeka Connection & DGS Upgrade Kingfisher Lake Sandy Lake		0 35	0 2,711	0 178	0 297	3,17
Big Trout Lake/Wapekeka Connection & DGS Upgrade Kingfisher Lake Sandy Lake Weagamow	157 12 1	0 35 2	0 2,711 0	0 178 0	0 297 0	3,17
Big Trout Lake/Wapekeka Connection & DGS Upgrade Kingfisher Lake Sandy Lake Weagamow Guill Bay DGS Upgrade	157 12 1 0	0 35 2 288	0 2,711 0 672	0 178 0 614	0 297 0 1,289	3,17
Big Trout Lake/Wapekeka Connection & DGS Upgrade Kingfisher Lake Sandy Lake Weagamow Gull Bay DGS Upgrade Kasabonika	157 12 1 0 0	0 35 2 288 0	0 2,711 0 672 0	0 178 0 614 0	0 297 0 1,289 0	3,17 2,67 24
Big Trout Lake/Wapekeka Connection & DGS Upgrade Kingfisher Lake Sandy Lake Weagamow Gull Bay DGS Upgrade Kasabonika Lansdowne	157 12 1 0 0 0	0 35 2 288 0 0	0 2,711 0 672 0 0	0 178 0 614 0 0	0 297 0 1,289 0 149	3,17 2,67 24 3,62
Big Trout Lake/Wapekeka Connection & DGS Upgrade Kingfisher Lake Sandy Lake Wagamow Guil Bay DGS Upgrade Kasabonika Lansdowne Marten Falls	157 12 1 0 0 0	0 35 2 288 0 0 11	0 2,711 0 672 0 0 2,347	0 178 0 614 0 0 3,200	0 297 0 1,289 0	3,17 2,67 24 3,62
Big Trout Lake/Wapekeka Connection & DGS Upgrade Kingfisher Lake Sandy Lake Wagamow Guil Bay DGS Upgrade Kasabonika Lansdowne Marten Falls	157 12 1 0 0 0	0 35 2 288 0 0 11	0 2,711 0 672 0 0	0 178 0 614 0 0 3,200	0 297 0 1,289 0 149	3,17 2,67 24 3,62
Big Trout Lake/Wapekeka Connection & DGS Upgrade Kingfisher Lake Sandy Lake Weagamow Gull Bay DGS Upgrade Kasabonka Lansdowne Marten Fallis Sachigo Lake Hybric	157 12 1 0 0 0 0 0	0 35 2 288 0 0 11	0 2,711 0 672 0 0 2,347 0	0 178 0 614 0 0 3,200 0	0 297 0 1,289 0 149 134 0	3,17 2,67 24 3,62
Big Trout Lake/Wapekeka Connection & DGS Upgrade Kingflaher Lake Sandy Lake Waagamow Guil Bay DGS Upgrade Kasaborika Lansdowne Marten Falls Sachigo Lake Hybric Webequie	157 12 1 0 0 0 0 0 0 0	0 35 2 888 0 0 0 11 0 0	0 2,711 0 672 0 0 2,347 0 0	0 178 0 614 0 0 3,200 0 225	0 297 0 1,289 0 149 134 0 1,486	3,17 2,67 24 3,62 1,88
Big Trout Lake/Wapekeka Connection & DGS Upgrade Kingfisher Lake Sandy Lake Weagamow Gull Bay DGS Upgrade Kasabonka Lansdowne Marten Falls Sachigo Lake Hybric Webequie Contributions and Removals	157 12 1 0 0 0 0 0 -789	0 35 2 888 0 0 11 0 0 -5,152	0 2,711 0 672 0 0 2,347 0 0 0 -7,298	0 178 0 614 0 0 3,200 0 225 -4,235	0 297 0 1,289 0 149 134 0 1,486 -6,001	3,17 2,67 24 3,62 1,88 -12,46
Big Trout Lake/Wapekeka Connection & DGS Upgrade Kingfisher Lake Sandy Lake Weagamow Gull Bay DGS Upgrade Kasabonka Lansdowne Marten Falls Sachigo Lake Hybric Webequie Contributions and Removals	157 12 1 0 0 0 0 0 0 0	0 35 2 888 0 0 0 11 0 0	0 2,711 0 672 0 0 2,347 0 0	0 178 0 614 0 0 3,200 0 225	0 297 0 1,289 0 149 134 0 1,486	3,17 2,67 24 3,62 1,88
Big Trout Lake/Wapekeka Connection & DGS Upgrade Kingfisher Lake Sandy Lake Weagamow Gull Bay DGS Upgrade Kasabonka Lansdowne Marten Falls Sachigo Lake Hybric Webequie Contributions and Removals Generator Upgrades Sub-Total Controls/SCADA Upgrades	157 12 1 0 0 0 0 0 -789	0 35 2 888 0 0 11 0 0 -5,152	0 2,711 0 672 0 0 2,347 0 0 0 -7,298	0 178 0 614 0 0 3,200 0 225 -4,235	0 297 0 1,289 0 149 134 0 1,486 -6,001	3,17 2,67 24 3,62 1,88 -12,46
Big Trout Lake/Wapekeka Connection & DGS Upgrade Kingfisher Lake Sandy Lake Weagamow Gull Bay DGS Upgrade Kasabonka Lansdowne Marten Falls Sachigo Lake Hybric Webequie Contributions and Removals Generator Upgrades Sub-Total Controls/SCADA Upgrades	157 12 1 0 0 0 0 0 -789	0 35 2 888 0 0 11 0 0 -5,152	0 2,711 0 672 0 0 2,347 0 0 0 -7,298 0	0 178 0 614 0 0 3,200 0 225 -4,235	0 297 0 1,289 0 149 134 0 1,486 -6,001	3,17 2,67 24 3,62 1,88 -12,46
Big Trout Lake/Wapekeka Connection & DGS Upgrade Kingflaher Lake Sandy Lake Waagamow Gala Bay DGS Upgrade Gala Bay DGS Upgrade Gala Bay DGS Upgrade Sachigo Lake Hybric Webequie Contributions and Removals Generator Upgrades Sub-Total Control/SCADA Upgrades SCADA & PLC Replacements & High Speed	157 12 1 0 0 0 0 0 -789 0	0 35 2 288 0 0 11 0 -5,152 0	0 2,711 0 672 0 0 2,347 0 0 0 -7,298 0	0 178 0 614 0 3,200 0 225 -4,235 0	0 297 0 1,289 0 149 134 0 1,486 -6,001	3,17 2,67 24 3,62 1,88 -12,46
Big Trout Lake/Wapekeka Connection & DGS Upgrade Kingfisher Lake Sandy Lake Weagamow Gull Bay DGS Upgrade Kasabonika Lansdowne Marten Falls Sachigo Lake Hybric Webequie Contributions and Removals Generator Upgrades Sub-Total Controls/GCADA Upgrades SCADA & FLC Replacements & High Speed Internet	157 12 1 0 0 0 0 0 0 0 0 0 0 -789 0 -789 0 364	0 35 2 288 0 0 11 0 -5,152 0 148	0 2,711 0 672 0 0 2,347 0 0 -7,298 0 2,77	0 178 0 614 0 0 3,200 0 225 -4,235	0 297 0 1,289 0 149 134 0 1,486 -6,001 0 5	3,17 2,67 24 3,62 1,88 -12,46
Big Trout Lake/Wapekeka Connection & DGS Vingfasher Lake Sandy Lake Weagamow Gall Bay DGS Upgrade Catabonika Landowne Catabonika Landowne Contributions and Removals Controluitors CADA Upgrades SchDA & PLC Replacements & High Speed Internet Controls/SCADA Upgrades SchDA F PLC Replacements & High Speed Internet	157 12 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 35 2 288 0 0 11 0 -5,152 0 -5,152 0 148	0 2,711 0 672 0 0 2,347 0 0 -7,298 0 -7,298 0 277 277	0 178 0 614 0 0 3,200 0 225 -4,235 -4,235 0 0 258 258	0 297 0 1,289 0 149 134 0 1,486 -6,001 0 5 5	3,17 2,67 24 3,62 1,88 -12,46
Big Trout Lake/Wapekeka Connection & DGS Upgrade Gingfleher Lake Sandy Lake Weagamow Sull Bay DGS Upgrade Casabonka ansdowne Marten Falls Sachigo Lake Hybric Webequie Contributions and Removals Senerator Upgrades Sub-Total Sorthol SCADA Upgrades SCADA & PLC Replacements & High Speed Internet Controls/SCADA Upgrades Sub-Total SYSTEM SERVICE Generation Sub-Total	157 12 1 0 0 0 0 0 -789 0 	0 35 2 288 0 0 11 0 -5,152 0 -5,152 0 148 148	0 2,711 0 672 0 0 2,347 0 0 -7,298 0 -7,298 0 277 277	0 178 0 614 0 0 3,200 0 225 -4,235 0 258 258 258	0 297 0 1,289 0 149 134 0 1,486 -6,001 0 5 5 5 5 5	3,17 2,67 24 3,62 1,88 -12,46 3 3 3 3 3 3 3
Big Trout Lake/Wapekeka Connection & DGS Jograde (nglisher Lake andy Lake Neagamow Juli Bay DGS Upgrade Casabonika ansdowne Aarton Falls Sachigo Lake Hybric Webequie Controls/SCADA Upgrades SCADA & PLC Replacements & High Speed netnet Controls/SCADA Upgrades Sub-Total SYSTEM SERVICE Generation Sub-Total	157 12 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 35 2 288 0 0 11 0 -5,152 0 -5,152 0 148	0 2,711 0 672 0 0 2,347 0 0 -7,298 0 -7,298 0 277 277	0 178 0 614 0 0 3,200 0 225 -4,235 -4,235 0 0 258 258	0 297 0 1,289 0 149 134 0 1,486 -6,001 0 5 5	3,17 2,67 24 3,62 1,88 -12,46
Big Trout Lake/Wapekeka Connection & DGS Unglisher Lake Sandy Lake Weagamow Juli Bay DGS Upgrade Gatabonika Aardon Falls Sachigo Lake Hybric Webequie Sontholutons and Removals Santrals A PLC Replacements & High Speed Internet SCADA & PLC Replacements & High Speed Internet SystEM SERVICE Generation Sub-Total SYSTEM SERVICE Generation Sub-Total SYSTEM SERVICE Sub-Total	157 12 1 0 0 0 0 0 -789 0 	0 35 2 288 0 0 11 0 -5,152 0 -5,152 0 148 148	0 2,711 0 672 0 0 2,347 0 0 -7,298 0 -7,298 0 277 277	0 178 0 614 0 0 3,200 0 225 -4,235 0 258 258 258	0 297 0 1,289 0 149 134 0 1,486 -6,001 0 5 5 5 5 5	3,17 2,67 24 3,62 1,88 -12,46 3 3 3 3 3 3 3
Big Trout Lake/Wapekeka Connection & DGS Upgrade Grigfisher Lake Sandy Lake Weagamow Sandy Lake Sandy Lake San	157 12 1 0 0 0 0 0 -789 0 	0 35 2 288 0 0 11 0 -5,152 0 -5,152 0 148 148	0 2,711 0 672 0 0 2,347 0 0 -7,298 0 -7,298 0 277 277	0 178 0 614 0 0 3,200 0 225 -4,235 0 258 258 258	0 297 0 1,289 0 149 134 0 1,486 -6,001 0 5 5 5 5 5	3,17 2,67 24 3,62 1,88 -12,46 3 3 3 3 3 3 3
Big Trout Lake/Wapekeka Connection & DGS Upgrade Grigfisher Lake Sandy Lake Weagamow Sandy Lake Sandy Lake San	157 12 1 0 0 0 0 0 -789 0 	0 35 2 288 0 0 11 0 -5,152 0 -5,152 0 148 148	0 2,711 0 672 0 0 2,347 0 0 -7,298 0 -7,298 0 277 277	0 178 0 614 0 0 3,200 0 225 -4,235 0 258 258 258	0 297 0 1,289 0 149 134 0 1,486 -6,001 0 5 5 5 5 5	3,17 2,67 24 3,62 1,88 -12,46 3 3 3 3 3 3 3
Big Trout Lake/Wapekeka Connection & DGS Upgrade Ginglishert Lake Sandy Lake Meagamow Sandy Lake Gaubaonka aasdowne Marten Falls Sachigo Lake Hybric Mebequie Controlus/SCADA Upgrades SCADA & PLC Replacements & High Speed Internet Controls/SCADA Upgrades Sub-Total SYSTEM SERVICE Generation Sub-Total SYSTEM SERVICE Generation Sub-Total SYSTEM SERVICE Generation Sub-Total SYSTEM SERVICE Sub-Total SYSTEM SERVICE Sub-Total SYSTEM SERVICE Sub-Total	157 12 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 35 2 288 0 0 11 1 0 0 5,152 0 148 148 148 148	0 2,711 0 672 0 0 2,347 0 0 -7,288 0 -7,288 0 277 277 277 277 277	0 178 0 0 0 0 0 0 0 0 0 0 0 225 -4,235 0 0 258 258 258 258 258 258	0 297 0 1,289 149 134 0 1,486 -6,001 0 5 5 5 5 5 5 5 5	3,17 2,67 24 3,62 1,88 -12,46 3 3 3 3 3 3 3 3 3 3
Big Trout Lake/Wapekeka Connection & DGS Upgrade Grigfisher Lake Sandy Lake Weagamow Sull Bay DGS Upgrade Satabonka Landowne Sathgo Lake Hybric Sathgo Lake Hybric Sathgo Lake Hybric Sandra Lake Stab-Total Controls/SCADA Upgrades ScADA & PLC Replacements & High Speed Internet Controls/SCADA Upgrades SCADA & PLC Replacements & High Speed Internet SYSTEM SERVICE Sub-Total SYSTEM SERVICE Sub-Total SYSTEM SERVICE Sub-Total Seneral Plant General Plant	157 12 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 35 2 288 0 0 0 0 -5,155 0 -48 148 148 148 148 148 0 0 0 0 0 0 0 0 0 0 0 0 0	0 2,711 0 0 0 2,347 0 0 0 -7,298 0 0 0 0 0 2,777 277 277 277 277 0 0 0	0 178 0 614 0 3,200 0 225 -4,235 0 258 258 258 258 258 258 258 258	0 297 0 1,289 149 134 0 1,486 -6,001 0 5 5 5 5 5 5 5 5 5	3,17 2,67 24 3,62 1,88 -12,46 3 3 3 3 3 3 3 3 99
Big Trout Lake/Wapekeka Connection & DGS Upgrade Gringfisher Lake Sandy Lake Wagamaw Jandy Lake Jandy Lake Jandy Lake Jandy Lake Hybric Webequie Controlutions and Removals Generator Upgrades Sub-Total Control/SCADA Upgrades ScaDA & R-UC Replacements & High Speed Internet Control/SCADA Upgrades Sub-Total Control/SCADA Upgrades Sub-Total Control/SCADA Upgrades Sub-Total Control/SCADA Upgrades Sub-Total Control/SCADA Upgrades Sub-Total STETEM SERVICE Guar-Total STETEM SERVICE Guar-Total Stereral Plant Seneral Plant Seneral Plant	157 12 11 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 364 364 364 364 0 0 0 0	0 365 2 288 0 0 0 0 0 0 5.152 0 0 111 148 148 148 148 148 0 0 0 0 0 0 0 0 0 0 0 0 0	0 2,711 0 672 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 2,347 0 0 0 0 2,777 2777 2777 2777 2777 2777	0 178 0 614 0 0 225 -4,235 -4,235 258 258 258 258 258 258 258 25	0 297 0 1,289 0 149 134 0 1,486 -6,001 0 5 5 5 5 5 5 5 5 5 5 5	3,17 2,67 24 3,62 1,88 -12,46 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
Big Trout Lake/Wapekeka Connection & DGS Upgrade Grigfisher Lake Sandy Lake Weagamow Sandy Lake Sandy Lake San	157 12 1 0 0 0 0 0 0 0 -789 0 -789 0 - -789 0 0 - -789 0 0 - -789 0 0 0 - -789 0 0 - -789 0 0 - -789 0 0 - -789 0 0 - -789 0 - - -789 0 - - - - 	0 35 2 288 0 0 11 0 -5,152 0 - - - - - - - - - - - - -	0 2,711 0 672 0 0 0 0 -7,298 0 -7,298 0 -7,298 0 -7,298 0 0 -7,298 0 0 -7,298 0 0 0 0 0 0 0 0 0 0 0 0 0	0 178 0 614 0 3,200 0 225 -4,235 0 258 258 258 258 258 258 258 258	0 297 1,289 0 149 0 134 0 134 6,001 0 0 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,17 2,67 24 3,62 -12,46 -12,4
Big Trout Lake/Wapekeka Connection & DGS Upgrade Kinglisher Lake Sandy Lake Waagamew Jake Source Control (Control (Contr	157 122 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 35 2 288 0 0 11 0 0 -5.152 -4.148 148 148 148 148 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 672 0 0 0 0 0 0 0 -7.298 -7.298 0 0 0 0 0 0 0 0 0 0 0 0 0	0 178 0 614 0 0 3.200 -4.235 0 -4.235 -58 258 258 258 258 258 258 258 2	0 297 0 1,289 0 149 134 0 149 134 -6,001 0 5 5 5 5 5 5 5 5 5 5 5 5 5	3,17 2,67 24 3,62 1,88 -12,46 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 5 5 5
Big Trout Lake/Wapekeka Connection & DGS Upgrade Kinglisher Lake Sandy Lake Waagamew Jake Source Control (Control (Contr	157 12 1 0 0 0 0 0 0 0 -789 0 -789 0 - -789 0 0 - -789 0 0 - -789 0 0 0 - -789 0 0 - -789 0 0 - -789 0 0 - -789 0 0 - -789 0 - - -789 0 - - - - 	0 35 2 288 0 0 11 0 0 -5.152 -4.148 148 148 148 148 0 0 0 0 0 0 0 0 0 0 0 0 0	0 2,711 0 672 0 0 0 0 -7,298 0 -7,298 0 -7,298 0 -7,298 0 0 -7,298 0 0 -7,298 0 0 0 0 0 0 0 0 0 0 0 0 0	0 178 0 614 0 3,200 0 225 -4,235 0 258 258 258 258 258 258 258 258	0 297 1,289 0 149 0 134 0 134 6,001 0 0 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,17 2,67 24 3,62 1,88 -12,46 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 5 5 5
Big Trout Lake/Wapekeka Connection & DGS Upgrade Grigfisher Lake Sandy Lake Weagamow Sandy Lake Sandy Lake San	157 122 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 35 28 0 0 0 11 0 0 -5.152 148 148 148 148 148 0 0 0 0 0 0 0 0 11 1 1 1 1 1 1 1 1 1 1 1 1	0 2,711 0 0 0 0 0 0 -7,298 0 0 -7,298 0 0 -7,298 0 0 0 -7,298 0 0 0 0 0 0 0 0 0 0 0 0 0	0 178 0 614 0 0 0 225 -4,235 -4,235 258 258 258 258 258 258 258 25	0 297 0 1,229 1,229 1,429 149 0 1,486 4,001 0 5 5 5 8 8 8 8 8 8 8 8 8 9 149 0 0 0 0 130	3,17 2,67 2,4 3,62 -12,46 -12,46 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
Big Trout Lake/Wapekeka Connection & DGS Upgrade Gragfisher Lake Sandy Lake Wagamow Sandy Lake Sandy Lake Jamba District Sandy Dake Sandy Dake Hybric Webequie Controlwitons and Removals Senerator Upgrades Sub-Total Control/SCADA Upgrades SCADA & PLC Replacements & High Speed Internet Control/SCADA Upgrades SCADA & PLC Replacements & High Speed Internet Control/SCADA Upgrades SUBA & PLC Replacements & High Speed Internet Control/SCADA Upgrades Sub-Total SysTEM SERVICE Generation Sub-Total SysTEM SERVICE Generation Sub-Total SysTEM SERVICE Sub-Total State Internet Sanages Direct Sub-Total Sanages Direct Assets Sanages	157 122 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 35 2 288 0 0 11 0 0 -5.152 -4.148 148 148 148 148 148 0 0 0 0 0 0 0 0 1 1 1 1 1 1 1 1 1 1 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 178 0 0 0 0 0 0 0 0 0 0 0 0 0	0 297 0 1.229 1.229 0 0 1.449 0 0 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,17 2,67 24 3,62 1,88 -12,46 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
Big Trout Lake/Wapekeka Connection & DGS Ungdisher Lake Sandy Lake Weagamow Sandy Lake Veagamow Sandy Lake Sandy Lake San	157 122 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 35 28 0 0 0 11 0 0 -5.152 148 148 148 148 148 0 0 0 0 0 0 0 0 11 1 1 1 1 1 1 1 1 1 1 1 1	0 2,711 0 0 0 0 0 0 -7,298 0 0 -7,298 0 0 -7,298 0 0 0 -7,298 0 0 0 0 0 0 0 0 0 0 0 0 0	0 178 0 614 0 0 0 225 -4,235 -4,235 258 258 258 258 258 258 258 25	0 297 0 1,229 1,229 1,429 149 0 1,486 4,001 0 5 5 5 8 8 8 8 8 8 8 8 8 9 149 0 0 0 0 130	3,17 2,67 24 3,62 -12,46 -12,4
Big Trout Lake/Wapekeka Connection & DGS Upgrade Gragfisher Lake Sandy Lake Wagamow Sandy Lake Sandy Lake Sandy Dake Martino Falls Sachigo Lake Hybric Webequie Controlwidons and Removals Senerator Upgrades Sub-Total Control/SCADA Upgrades SCADA & PLC Replacements & High Speed Internet Control/SCADA Upgrades SCADA & PLC Replacements & High Speed Internet Control/SCADA Upgrades SUBA & PLC Replacements & High Speed Internet Control/SCADA Upgrades Sub-Total SysTEM SERVICE Generation Sub-Total SysTEM SERVICE Generation Sub-Total SysTEM SERVICE Sub-Total Seneral Plant Sinf Insuss Sarages Direct Assets Sarages Direct Assets Seneral Plant Sub-Total Seneral Plant Sub-Total Seneral Plant Sub-Total Seneral Plant Sub-Total Seneral Plant Sub-Total Seneral Plant Sub-Total Seneral Plant Sub-Total	157 122 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 35 2 288 0 0 0 11 0 0 5.152 148 148 148 148 148 148 148 148 148 148	0 2,711 0 672 0 0 0 2,347 0 0 0 0 0 0 0 0 0 0 0 0 0	0 178 0 0 0 0 0 0 0 0 0 0 0 0 0	0 297 0 1,229 0 0 1,429 0 0 1,449 0 0 0 5 5 5 5 5 5 5 5 5 5 5 5 5 9 0 0 0 130 0 130 498 498	3,17 2,67 2,44 3,62 1,88 -12,46 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
sig Trout Lake/Wapekeka Connection & DGS (Englisher Lake Sandy Lake Vasgamow Jandy Lake Jandy Lake Jandy Lake Jandy Lake Jandro Falls Sachigo Lake Hybric Veebequie Controlistica Ale Sub-Total Sontrolistica Ale Sub-Total Sontrolistica Ale Jandy Controlistica Ale Jandy Sontrolistica Sub-Total Sontrolistica Sub-Total Sontrolistica Sontrolist	157 122 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 35 2 288 0 0 11 0 0 -5.152 -4.148 148 148 148 148 148 0 0 0 0 0 0 0 0 1 1 1 1 1 1 1 1 1 1 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 178 0 0 0 0 0 0 0 0 0 0 0 0 0	0 297 0 1.229 1.229 0 0 1.449 0 0 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,17 2,67 2,44 3,62 1,88 -12,46 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
Big Trout Lake/Wapekeka Connection & DGS Upgrade Grigfisher Lake Sandy Lake Weaganrow Subgrade Sandy Lake Job Bay DGS Upgrade Sandy Dake Sandy	157 122 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 35 2 288 0 0 0 11 0 0 5.152 148 148 148 148 148 148 148 148 148 148	0 2,711 0 672 0 0 0 2,347 0 0 0 0 0 0 0 0 0 0 0 0 0	0 178 0 0 0 0 0 0 0 0 0 0 0 0 0	0 297 0 1,229 0 0 1,429 0 0 1,449 0 0 0 5 5 5 5 5 5 5 5 5 5 5 5 5 9 0 0 0 130 0 130 498 498	3,17 2,67 24 3,62 1,88 -12,46 3 3 3 3 3 3 3 3 99
Big Trout Lake/Wapekeka Connection & DGS Upgrade Gragfisher Lake Sandy Lake Wagamow Sandy Lake Sandy Lake Sandy Dake Martino Falls Sachigo Lake Hybric Webequie Controls/SCADA Upgrades Sub-Total Controls/SCADA Upgrades SCADA & PLC Replacements & High Speed Internet Controls/SCADA Upgrades SCADA & PLC Replacements & High Speed Internet Controls/SCADA Upgrades SUB-Total Sources & Sub-Total SysTEM SERVICE Generation Sub-Total SysTEM SERVICE Sub-Total SysTEM SERVICE Sub-Total Simeral Plant Saneral Plant Saneral Plant Saneral Plant Seneral Plant Sub-Total Seneral Plant Sub-Total	157 122 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 35 2 288 0 0 0 11 0 0 5.152 148 148 148 148 148 148 148 148 148 148	0 2,711 0 672 0 0 0 2,347 0 0 0 0 0 0 0 0 0 0 0 0 0	0 178 0 0 0 0 0 0 0 0 0 0 0 0 0	0 297 0 1,229 0 0 1,429 0 0 1,449 0 0 0 5 5 5 5 5 5 5 5 5 5 5 5 5 9 0 0 0 130 0 130 498 498	3,17 2,67 2,44 3,62 1,88 -12,46 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
Big Trout Lake/Wapekeka Connection & DGS Upgrade Gingfisher Lake andy Lake Gingfisher Lake andy Lake Value Sandy Lake Value Sandy Lake Value Sandy Lake Sandy Lake Sandy Lake Sandy Cake Sa	157 122 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 35 2 288 0 0 0 11 0 0 5.152 148 148 148 148 148 148 148 148 148 148	0 2,711 0 672 0 0 0 2,347 0 0 0 0 0 0 0 0 0 0 0 0 0	0 178 0 0 0 0 0 0 0 0 0 0 0 0 0	0 297 0 1,229 0 0 1,429 0 0 1,449 0 0 0 5 5 5 5 5 5 5 5 5 5 5 5 5 9 0 0 0 130 0 130 498 498	3,17 2,67 2,44 3,62 1,88 -12,46 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3

Notes:

Please provide a breakdown of the major components of each capital project undertaken in each year. Please ensure that all projects below the materiality threshold are included in the miscellaneous line. Add more projects as required.
 The applicant should group projects appropriately and avoid presentations that result in classification of significant components of the capital budget in the miscellaneous category.

Appendix 2-BA Fixed Asset Continuity Schedule ¹

Notes:

- 1 Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the eartire of: 1) all historical years back to its last rebaaring; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts. If this is the first application where the applicant is rebasring under MIRRS, contact OEB addition to Bridge years and Caset Year forecasts. If this is the first application where the applicant is rebasring under MIRRS, contact OEB addition to Bridge years and accounting standard for each schedule).
- 2 The "CCA Class" for fixed assets should generally agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).
- 3 The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the OEB.
- 4 The additions in column (E) must not include construction work in progress (CWIP).
- Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1995 Contributions & Grants, but will be recorded in Account 2440, Deferred Revenues. Amortization of deferred revenue will be removed from the depreciation expense shown on this fixed asset continuity schedule as it should be included as income in Appendix 2-H Other Revenues.
- 6 The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the reterment of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.
- 7 This account includes the amount recorded under finance leases for plant leased from others and used by the utility in its utility operations.
- 8 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.

						Co	st				Г			Accumu	ated D	Depr	eciation			ſ	
CCA Class ²	OEB Account ³	Description ³		Opening alance ⁸	A	dditions ⁴	D	isposals ⁶		Closing Balance		Openi Balano		Additi	ons	D	isposals ⁶		Closing Balance	Net	Book Value
	1609	Capital Contributions Paid							\$	-	Γ							ş	-	\$	-
12	1611	Computer Software (Formally known as Account 1925)							\$	-	Γ							ş	-	\$	-
CEC	1612	Land Rights (Formally known as Account 1906)							\$	-	Γ							\$	-	\$	-
N/A	1615	Land	\$	407,800	\$	-	\$	-	\$	407,800	-	\$ 40	07,800	\$	-	\$	-	-\$	407,800	\$	-
1	1620	Buildings & Fixtures	\$	5,737,693	\$	275,077	-\$	70,618	\$	5,942,152	-	\$ 2,10	05,350	-\$ 15	5,672	\$	70,618	-\$	2,190,404	\$	3,751,748
17	1650	Reservoirs Dams & Water	\$	670,778	\$	-	\$	-	\$	670,778	-			\$	-	\$	-	-\$	670,778	\$	-
17	1665	Fuel Holders Produce	\$	7,352,566	\$	473,969	\$		\$	7,826,535	-				3,350	\$	-	-\$	1,277,907	\$	6,548,628
17	1670	Prime Movers		16,705,999	\$	1,580,646		1,895,619	\$	16,391,026					5,596	\$	1,895,619	-\$	10,669,734	\$	5,721,292
17	1675	Generators	\$	8,814,700	\$	459,107	-\$	705,380	\$	8,568,427	- 14				4,993	\$	705,380	-\$	3,724,130	\$	4,844,297
17	1680	Accessory Electc Equ	\$	1,793,348	\$		-\$	9,204	\$	1,784,144					7,183	\$	9,204	-\$	486,252	\$	1,297,892
17	1685	Misc Power Plant Equ	\$	4,203,502	\$	458,033	\$		\$	4,661,535					3,304	\$	-	-\$	2,498,040	\$	2,163,495
N/A	1805	Land	\$	294,456	\$	-	\$	-	\$	294,456					1,428	\$	-	-\$	119,897	\$	174,559
CEC	1806	L&Rights	\$	234,126	\$	-	\$	-	\$	234,126	- 14			\$	2,271	\$	-	-\$	74,261	\$	159,865
47	1808	Buildings	\$	-	\$	-	\$	-	\$	-		\$		\$	-	\$	-	\$	-	\$	-
13	1810	Leasehold Improvements	\$	-	\$	-	\$	-	\$	-		\$		\$	-	\$	-	\$	-	\$	-
47	1815	Transformer Station Equipment >50 kV	\$	-	\$	-	\$	-	\$			\$		\$	-	\$	-	\$	-	\$	-
47	1820	Distribution Station Equipment <50 kV	\$ \$	-	\$	-	\$ S	-	\$ \$	-		\$ \$		\$	-	\$ \$		\$		\$ \$	-
47	1825	Storage Battery Equipment		- 3,406,457	Ş	170,037		- 18,544		-		Ŧ			- 1,733		- 18,544	\$	- 615,296	-	2.942.654
47	1830 1835	Poles, Towers & Fixtures Overhead Conductors & Devices	\$ \$	2,429,347	\$	29,973	-\$ -\$	21,241	\$	3,557,950 2,438,079					6,892	\$	21,241	-\$ -\$	525,751	\$ \$	2,942,654
47	1835	Underground Conduit	Ş	2,429,347	Ş	29,973	->	21,241	Ş	2,438,079	-	\$ 5L ¢	JU,100	·\$ 4	6,892	Ş	21,241	->	525,/51	n 4	1,912,328
47	1845	Underground Conductors & Devices	\$	292,362	ç		چ د-2	108	ş	292,254	H	\$ \$ 15	52,453	\$ -\$	-	ې د	108	-\$	160,044	۶ ۶	132,210
47	1850	Line Transformers	ş S	2,360,780	ç	67,867	-> -\$	310,368	ş	2,118,279					7,273	ې د	205,167	-> -S	571,386	۶ ۶	1,546,893
47	1855	Services (Overhead & Underground)	ŝ	2,300,780	S	07,807	ŝ	310,308	ŝ	2,110,279		\$ /1 \$		\$.	1,215	S	205,107	ŝ	571,580	ŝ	1,540,085
47	1860	Meters	2		Ş		2		ŝ		H	Ş	-	Ş	-	Ş		ŝ		ŝ	
47	1860	Meters (Smart Meters)	s	642.553	Ś	219.071	-Ś	39.333	ŝ	822.291		Ś 19	99.461	-\$ 4	9.264	s	39.333	-S	209.392	ŝ	612.899
N/A	1905	Land	Ś	042,555	Ś	213,071	\$	-	Ś	011,251		\$ 10		Ś		Ś		ŝ	205,552	ŝ	-
47	1908	Buildings & Fixtures		11,327,706	Ś	582.300	Ś		Ş	11,910,006	- 14				8.244	Ś	-	-\$	2.512.444	ŝ	9.397.562
13	1910	Leasehold Improvements	\$	115,183	Ś		\$		Ś	115,183	-			\$ 1	2,993	Ś		-\$	80,327	s	34,856
8	1915	Office Furniture & Equipment (10 years)		.,	Ľ		Ľ.		\$		F			ŝ	-	Ĺ		\$	-	\$	-
8	1915	Office Furniture & Equipment (5 years)	\$	51,469	\$	-	\$	-	\$	51,469	-	\$ 3	34,240	-\$	7,353	\$	-	-\$	41,593	\$	9,876
10	1920	Computer Equipment - Hardware							\$	-								\$	-	\$	-
45	1920	Computer EquipHardware(Post Mar. 22/04)							\$	-	Γ							\$	-	\$	-
50	1920	Computer EquipHardware(Post Mar. 19/07)	\$	27,715	\$	-	-\$	27,715	\$	-	-	\$ 2	27,715	\$	-	\$	27,715	\$	-	\$	-
10	1930	Transportation Equipment	\$		\$	-	\$	-	\$	-		\$	-	\$	-	\$	-	\$	-	\$	-
8	1935	Stores Equipment	\$	140,160	\$	-	\$		\$	140,160					6,838	\$		-\$	127,351	\$	12,809
8	1940	Tools, Shop & Garage Equipment	\$	132,086	\$	17,617	-\$	28,319	\$	121,384	-	\$7	76,031		8,615	\$	28,319	-\$	66,327	\$	55,057
8	1945	Measurement & Testing Equipment	\$	99,327	\$	7,810	-\$	57,030	\$	50,107					4,943	\$	57,030	-\$	29,341	\$	20,766
8	1950	Power Operated Equipment	\$	-	\$	-	\$		\$	-	- 14	\$		\$	-	\$	-	\$	-	\$	-
8	1955	Communications Equipment	\$	20,332	\$	-	\$		\$	20,332	-	\$2	29,495	-\$	687	\$	-	-\$	30,182	-\$	9,850
8	1955	Communication Equipment (Smart Meters)							\$	-								\$	-	\$	-
8	1960	Miscellaneous Equipment	\$	706,614	Ş	113,494	-\$	133,855	\$	686,253	-	\$ 37	72,586	\$ 13	8,972	\$	133,855	-\$	377,703	\$	308,550
47	1970	Load Management Controls Customer Premises	s		s		s		s			\$		s		s		s		s	
47	1975	Premises Load Management Controls Utility Premises	\$		ŝ		\$		\$			\$ \$		\$		\$		Ş		ş	
47	1975	System Supervisor Equipment	ş		ŝ	-	\$	-	\$			\$		ŝ		ŝ	-	ŝ	-	\$	-
47	1985	Miscellaneous Fixed Assets	ŝ		ŝ	-	Ś	-	ŝ			\$		ś		ŝ		ŝ		ŝ	
47	1990	Other Tangible Property			É		Ľ		\$				40,316	ŝ	-	\$		-\$	240,316	-\$	240,316
47	1995	Contributions & Grants			1				\$					ŝ		\$		ŝ	172,061	\$	172,061
47	2440	Deferred Revenue ⁵			1				\$	-		\$		\$	-	\$	-	\$	-	\$	-
	2005	Property Under Finance Lease ⁷			1				\$							1		\$	-	\$	-
		Sub-Total	\$	67,967,059	\$	4,455,001	-\$	3,317,334	\$	69,104,726	-	\$ 27,82	21,425	\$ 2,92	5,303	\$	3,212,133	-\$	27,534,595	\$	41,570,131
		Less Socialized Renewable Energy									1										-
		Generation Investments (input as negative)							\$	-								\$	-	\$	-
		Less Other Non Rate-Regulated Utility							ć							I		c		e	
		Assets (input as negative) Total PP&E	s	67,967,059	s	4.455.001	-5	3.317.334	s S	69,104,726	-	\$ 27.82	21,425	\$ 2.93	5.303	s	3,212,133	-\$	27,534,595	۰ \$	41,570,131
		Depreciation Expense adj. from gain or los										,02		- 2,02	2,003	Ť	-,,,,,,,,,,		,004,000	Ť	,070,101
		Total				(p			~//					\$ 2.92	5,303	t					
		1												,	,	4					
												ess: Full		ted Depr	eciation	n					
10		Transportation									1	ransporta	ation					1			

10	Transportation	Transportation	
8	Stores Equipment	Stores Equipment	
47	Deferred Revenue	Deferred Revenue	
		Net Depreciation	\$ 2,925,303

						Cos	st				Г		Ace	umulated D	epr	eciation			[
CCA Class ²	OEB Account ³	Description ³		bening lance ⁸	Additio	ns ⁴	Di	isposals ⁶		Closing Balance		Opening Balance ⁸	,	Additions	Di	isposals ⁶		Closing Balance	Net	Book Value
	1609	Capital Contributions Paid	\$	-					\$	-	\$	-					\$	-	\$	-
12	1611	Computer Software (Formally known as Account 1925)	\$	-					\$	-	\$	-					\$	-	\$	-
CEC	1612	Land Rights (Formally known as Account 1906)	\$	-					\$	-	\$	-					\$	-	\$	-
N/A	1615	Land	\$	407,800	\$	-	\$	-	\$	407,800	-\$	407,800	\$	-	\$	-	-\$	407,800	\$	-
1	1620	Buildings & Fixtures		5,942,152		2,724	\$	348,573	\$	6,573,449	-\$	2,190,404	-\$	171,425	\$		-\$	2,361,829	\$	4,211,620
17	1650	Reservoirs Dams & Water	\$	670,778	\$	-	\$	-	\$	670,778	-\$	670,778	\$	-	\$	-	-\$	670,778	\$	-
17	1665	Fuel Holders Produce		7,826,535	\$	-	\$	-	\$	7,826,535	-\$	1,277,907	-\$	216,795	\$	-	-\$	1,494,702	\$	6,331,833
17	1670	Prime Movers		6,391,026				2,069,340	\$	15,995,996	-\$	10,669,734	-\$	1,131,626		2,069,340	-\$	9,732,020	\$	6,263,976
17	1675	Generators		8,568,427		7,692	-\$	472,775	\$	8,563,344	-\$	3,724,130	-\$	454,721	\$	472,775	-\$	3,706,076	\$	4,857,268
17	1680	Accessory Electc Equ		1,784,144	\$	-	\$		\$	1,784,144	-\$	486,252	-\$	97,057	\$	-	-\$	583,309	\$	1,200,835
17	1685	Misc Power Plant Equ		4,661,535	\$	-	-\$	178,549	\$	4,482,986	-\$	2,498,040	-\$	126,313	\$	178,549	-\$	2,445,804	\$	2,037,182
N/A CEC	1805	Land	\$	294,456	\$	-	\$		\$	294,456	-\$	119,897	\$	-	\$	-	-\$	119,897	\$	174,559
47 47	1806 1808	L&Rights	\$ \$	234,126	\$	-	\$ S	-	\$	234,126	-\$	74,261	-\$ \$	2,271	\$	-	-\$ \$	76,532	\$	157,594
4/	1808	Buildings Leasehold Improvements	Ş		s s	-	ş		Ş Ş		ŝ	-	ş Ş		Ş	-	ş	-	\$ \$	· ·
47	1815		ş S			-	ې د		ې د	-	\$ ¢		ې د	-	ş Ş	-	ş	-	3 \$	
47	1815	Transformer Station Equipment >50 kV Distribution Station Equipment <50 kV	\$	-	\$ \$	-	\$ \$		\$ \$	-	Ş		\$ \$		\$ \$	-	ş		n u	
47	1825	Storage Battery Equipment	ş S		ş S		ې د		ې د		ŝ		ې د		ې د		ş		s S	
47	1830	Poles, Towers & Fixtures		3,557,950		- 9,255	ې د.	31,066	Ş	3,626,139	-5	615,296	ې د.	64,291	ې د	31,066	ې د .	648,521	s S	2,977,618
47	1835	Overhead Conductors & Devices		2,438,079			-\$	1,718	ŝ	2,478,401	-5	525,751	-\$	47,830	ŝ	1,718	-\$	571,863	\$	1,906,538
47	1840	Underground Conduit	ŝ.		\$	-	ŝ		Ś	-	Ś	-	ŝ		Ś		ŝ	-	\$	-
47	1845	Underground Conductors & Devices	\$	292.254	\$	-	ş		\$	292,254	-S	160,044	-\$	7,698	\$	-	-\$	167,742	\$	124,512
47	1850	Line Transformers		2,118,279		0,852	-\$	2,801	\$	2,446,330	-\$	571,386	-\$	58,511	-\$	189,686	-\$	819,583	\$	1,626,747
47	1855	Services (Overhead & Underground)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
47	1860	Meters	\$						\$	-	\$	-					\$	-	\$	-
47	1860	Meters (Smart Meters)	\$	822,291	\$ 349	9,068	-\$	28,983	\$	1,142,376	-\$	209,392	-\$	69,435	\$	28,983	-\$	249,844	\$	892,532
N/A	1905	Land	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
47	1908	Buildings & Fixtures	\$ 13	1,910,006	\$	÷	-\$	348,573	\$	11,561,433	-\$	2,512,444	-\$	227,173	\$		-\$	2,739,617	\$	8,821,816
13	1910	Leasehold Improvements	\$	115,183	\$		\$		\$	115,183	-\$	80,327	-\$	12,993	\$		-\$	93,320	\$	21,863
8	1915	Office Furniture & Equipment (10 years)	\$	-					\$	-	\$	-					\$	-	\$	-
8	1915	Office Furniture & Equipment (5 years)	\$	51,469	\$	-	-\$	29,769	\$	21,700	-\$	41,593	-\$	5,226	\$	29,769	-\$	17,050	\$	4,650
10	1920	Computer Equipment - Hardware	\$	-					\$	-	\$	-					\$	-	\$	-
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$	-					\$	-	\$	-					\$	-	\$	-
50	1920	Computer EquipHardware(Post Mar. 19/07)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10	1930	Transportation Equipment	Ş	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8	1935 1940	Stores Equipment Tools, Shop & Garage Equipment	\$ S	140,160	\$ \$	-	-\$ -\$	96,940 14,530	\$ \$	43,220 106,854	-\$	127,351 66,327	-\$ -\$	10,107	\$	96,940 14,530	-\$ -\$	40,518 69,402	\$ \$	2,702
8	1940	Measurement & Testing Equipment	s s	50.107		-	-\$ -\$	14,530	Ş Ş	80,389	->	29.341	-> -S	17,605	Ş	14,530	-\$ -\$	22,429	s s	37,452
8	1945	Power Operated Equipment	ş S	50,107	\$ 51	0,244	-> \$	19,962	ې د	60,369	->	29,541	-> \$	15,050	ې د	19,962	-> S	22,429	s S	57,900
8	1955	Communications Equipment	ş Ş	20,332	ş Ş	-	ې د	-	ş Ş	20,332	-5	30,182	ې د.	687	ې د	-	ې د.	30,869	-\$	10,537
8	1955	Communications Equipment (Smart Meters)	ŝ	20,332	Ş	-	Ş		ŝ	20,332	- 2	30,182	-,	087	Ş	-	ŝ	30,803	s	10,337
8	1955	Miscellaneous Equipment	ş S	686.253	\$ 64	4.775	-S	97,257	ې د	653.771	-5	377.703	-5	131.954	s	97.257	ې د.	412.400	s S	241.371
		Load Management Controls Customer	~		+ 0	.,,,,	Ý	57,237	ŕ	033,771	Ļ	577,705	~	101,004	Ť	57,257	Ť	411,400	Ť	241,071
47	1970	Premises	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
47	1975	Load Management Controls Utility Premises	\$	-	\$	-	\$	-	\$	-	\$		\$	-	\$	-	\$		\$	-
47	1980	System Supervisor Equipment	\$	-	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-	\$	-
47	1985	Miscellaneous Fixed Assets	\$		\$	-	\$	-	\$	-	\$		\$	-	\$	-	\$		\$	-
47	1990	Other Tangible Property	\$	-					\$	-	-\$	240,316	\$	-	\$	-	-\$	240,316	-\$	240,316
47	1995	Contributions & Grants	\$	-					\$	-	\$	172,061	\$	-	\$	-	\$	172,061	\$	172,061
47	2440	Deferred Revenue ⁵	\$	-					\$		\$		\$	-	\$	-	\$		\$	-
L	2005	Property Under Finance Lease	\$	-					\$		\$				L_		\$	-	\$	-
L		Sub-Total	\$ 69	9,104,726	\$ 3,36	0,960	-\$	3,043,690	\$	69,421,996	-\$	27,534,595	-\$	2,866,768	\$	2,851,203	-\$	27,550,160	\$	41,871,836
		Less Socialized Renewable Energy Generation Investments (input as negative)	ş						s		Ś						s		s	
-		Less Other Non Rate-Regulated Utility	~						ŕ		-				-		~		÷	
		Assets (input as negative)	\$	-					\$		\$						\$		\$	-
		Total PP&E	\$ 69	9,104,726	\$ 3,36	0,960	-\$	3,043,690	\$	69,421,996	-\$	27,534,595	-\$	2,866,768	\$	2,851,203	-\$	27,550,160	\$	41,871,836
		Depreciation Expense adj. from gain or los	s on th	e retireme	nt of asse	ets (po	ol o	of like asse	ts),	if applicable	6									
		Total											-\$	2,866,768	I					
											Le	ss: Fully Alloca	ated	Depreciation	,					
10		Transportation										ansportation					ſ			
8		Stores Equipment										ores Equipmen	t				t i			
47		Deferred Revenue										eferred Revenu					1			
•	•	•									Ne	et Depreciation	1		-\$	2,866,768	1			

		1		_	_	Cos	st		_				Ac	cumulated D	epr	eciation	_			
CCA Class ²	OEB Account ³	Description ³		Opening Balance ⁸	А	dditions ⁴	Di	isposals ⁶		Closing Balance		Opening Balance ⁸		Additions	Di	isposals ⁶		Closing Balance	Net	Book Value
	1609	Capital Contributions Paid	\$	-					\$		\$	-					\$	-	\$	-
12	1611	Computer Software (Formally known as Account 1925)	\$						\$	-	\$						\$		\$	-
CEC	1612	Land Rights (Formally known as Account 1906)	\$	-					\$		\$						\$	-	\$	-
N/A	1615	Land	\$	407,800	\$		\$	-	\$	407,800	-\$	407,800	\$		\$	-	-\$	407,800	\$	-
1	1620	Buildings & Fixtures	\$	6,573,449	\$	655,230	-\$	313,608	\$	6,915,071	-\$	2,361,829	-\$	174,968	\$	-	-\$	2,536,797	\$	4,378,274
17	1650	Reservoirs Dams & Water	\$	670,778	\$		\$	-	\$	670,778	-\$	670,778	\$		\$	-	-\$	670,778	\$	
17	1665	Fuel Holders Produce	\$	7,826,535	\$		\$	-	\$	7,826,535	-\$	1,494,702	-\$	216,795	\$	-	-\$	1,711,497	\$	6,115,038
17	1670	Prime Movers	\$	15,995,996	\$	900,823	\$	-	\$	16,896,819	-\$	9,732,020	-\$	1,103,661	\$	-	-\$	10,835,681	\$	6,061,138
17	1675	Generators	\$	8,563,344	\$	300,274	\$	-	\$	8,863,618	-\$	3,706,076	-\$	455,111	\$	-	-\$	4,161,187	\$	4,702,431
17	1680	Accessory Electc Equ	\$	1,784,144	\$	-	\$	-	\$	1,784,144	-\$		-\$	97,057	\$	-	-\$	680,366	\$	1,103,778
17	1685	Misc Power Plant Equ	\$	4,482,986	\$	506,538	\$	-	\$	4,989,524	-\$		-\$	129,799	\$	-	-\$	2,575,603	\$	2,413,921
N/A	1805	Land	\$	294,456	\$	-	\$	-	\$	294,456	-\$		\$		\$	-	-\$	119,897	\$	174,559
CEC	1806	L&Rights	\$	234,126	\$	-	\$	-	\$	234,126	-\$	76,532	-\$	2,271	\$		-\$	78,803	\$	155,323
47	1808	Buildings	\$	-	\$	-	\$	-	\$	-	\$		\$		\$		\$	-	\$	-
13	1810	Leasehold Improvements	\$		\$	-	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-
47	1815	Transformer Station Equipment >50 kV	\$	-	\$	-	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-
47	1820	Distribution Station Equipment <50 kV	\$		\$	-	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-
47	1825	Storage Battery Equipment	\$		\$		\$	-	\$	-	\$		\$		\$		\$		\$	-
47	1830	Poles, Towers & Fixtures	\$	3,626,139	\$	-	-\$	1,075	\$	3,625,064	-\$		-\$	64,535	\$	1,075	-\$	711,981	\$	2,913,083
47	1835	Overhead Conductors & Devices	\$	2,478,401	\$	2,961	-\$	5,413	\$	2,475,949	-\$	571,863	-\$	51,974	\$	5,413	-\$	618,424	\$	1,857,525
47	1840	Underground Conduit	\$	-	\$		\$	-	\$	-	\$	-	\$		\$	-	\$		\$	-
47	1845	Underground Conductors & Devices	\$	292,254	\$		\$	-	\$	292,254	-\$		-\$	7,698	\$	-	-\$	175,440	\$	116,814
47	1850	Line Transformers	\$	2,446,330	\$	-	-\$	6,233	\$	2,440,097	-\$		\$	60,243	\$	6,233	-\$	873,593	\$	1,566,504
47	1855	Services (Overhead & Underground)	\$	-	\$	-	\$	-	\$	-	\$		\$		\$		\$	-	\$	-
47	1860	Meters	\$	-					\$	-	\$						\$	-	\$	-
47	1860	Meters (Smart Meters)	\$	1,142,376	\$	55,032	\$	-	\$	1,197,408	-\$	249,844	-\$	80,091	\$	-	-\$	329,935	\$	867,473
N/A	1905	Land	\$	-	\$		\$	-	\$	-	\$		\$		\$	-	\$	-	\$	-
47	1908	Buildings & Fixtures	\$	11,561,433	\$		\$	313,608	\$	11,875,041	-\$	2,739,617	-\$	229,165	\$	-	-\$	2,968,782	\$	8,906,259
13	1910	Leasehold Improvements	\$	115,183	\$		\$	-	\$	115,183	-\$	93,320	-\$	12,993	\$	-	-\$	106,313	\$	8,870
8	1915	Office Furniture & Equipment (10 years)	\$	-					\$	-	\$	-					\$	-	\$	-
8	1915	Office Furniture & Equipment (5 years)	\$	21,700	\$		\$	-	\$	21,700	-\$	17,050	-\$	3,100	\$	-	-\$	20,150	\$	1,550
10	1920	Computer Equipment - Hardware	\$	-					\$	-	\$	-					\$		\$	-
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$	-					\$	-	\$	-					\$		\$	-
50	1920	Computer EquipHardware(Post Mar. 19/07)	\$	-	\$	22,377	\$	-	\$	22,377	\$	-	-\$	2,238	\$	-	-\$	2,238	\$	20,139
10	1930	Transportation Equipment	\$	-	\$	-	\$		\$	-	\$		\$		\$		\$		\$	-
8	1935	Stores Equipment	\$	43,220	\$	-	-\$	43,220	\$	-	-\$		-\$	2,702	\$	43,220	\$	-	\$	-
8	1940	Tools, Shop & Garage Equipment	\$	106,854	\$	34,696	-\$	38,622	\$	102,928	-\$	69,402	-\$	16,495	\$	38,622	-\$	47,275	\$	55,653
8	1945	Measurement & Testing Equipment	\$	80,389	\$	-	-\$	4,380	\$	76,009	-\$	22,429	-\$	15,104	\$	4,380	-\$	33,153	\$	42,856
8	1950	Power Operated Equipment	\$	-	\$	-	\$	-	\$	-	\$		\$		\$		\$	-	\$	-
8	1955	Communications Equipment	\$	20,332	\$	-	\$	-	\$	20,332	-\$		-\$	687	\$		-\$	31,556	\$	11,224
8	1955	Communication Equipment (Smart Meters)	\$						\$	-	\$						\$	-	\$	-
8	1960	Miscellaneous Equipment	\$	653,771	\$	79,205	-\$	279,707	\$	453,269	-\$	412,400	-\$	106,901	\$	279,707	-\$	239,594	\$	213,675
17	1970	Load Management Controls Customer															_		_	
47		Premises	\$		\$	-	\$	-	\$	-	Ş	-	\$	-	\$		Ş	-	\$	-
47	1975	Load Management Controls Utility Premises	\$	-	\$	-	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-
47	1980	System Supervisor Equipment	\$	-	\$	-	Ş	-	\$		\$		ş	-	\$	-	\$	-	\$	-
47	1985	Miscellaneous Fixed Assets	\$		\$	-	۴		Ŧ	-	\$		Ŧ		Ŧ		\$		\$	
47	1990	Other Tangible Property	\$	-	\$	-	\$ S	-	\$ \$	-	-\$ \$		\$	-	\$	-	-\$ \$	240,316	-\$	240,316
47 47	1995	Contributions & Grants	\$		\$	-				-			-		Ŧ			172,061	\$	172,061
4/	2440	Deferred Revenue ⁵	\$		\$	-	\$	-	\$	-	\$		Ş		\$		\$	-	\$	-
	2005	Property Under Finance Lease ⁷ Sub-Total	\$ \$	- 69,421,996	s	2,557,136	-\$	378,650	\$	- 71,600,482	\$ -\$		-s	2,833,588	s	378,650	\$ -\$	30,005,098	\$	- 41,595,384
		Less Socialized Renewable Energy	2	00,421,995	2	2,00/,130	->	3/0,030	•	11,000,462	->	21,000,160	~>	∠,033,388	*	3/0,050	->	30,000,098	\$	+1,090,384
		Generation Investments (input as negative)							\$	-							s	-	\$	-
		Less Other Non Rate-Regulated Utility	-		-		-		Ľ		F				-		É			
		Assets (input as negative)							\$	-							\$	-	\$	-
		Total PP&E	\$	69,421,996	\$	2,557,136	-\$	378,650	\$	71,600,482	-\$	27,550,160	-\$	2,833,588	\$	378,650	-\$	30,005,098	\$	41,595,384
		Depreciation Expense adj. from gain or los	s on	the retireme	nt o	of assets (po	olo	of like asse	ts),	, if applicable	6									
		Total											\$	2,833,588	I					
												ess: Fully Alloc	atec	Depreciation	1					
10		Transportation									Tr	ransportation								

10	Transportation	Transportation	
8	Stores Equipment	Stores Equipment	
47	Deferred Revenue	Deferred Revenue	
		Net Depreciation	\$ 2,833,588

						Cos	st				Г		Ac	cumulated D)epr	reciation				
CCA Class ²	OEB Account ³	Description ³		Opening Balance ⁸	Ac	dditions ⁴		isposals ⁶		Closing Balance		Opening Balance ⁸		Additions		isposals ⁶		Closing Balance	Net	Book Value
	1609	Capital Contributions Paid	s						\$	-		s -					Ş	-	\$	-
12	1611	Computer Software (Formally known as Account 1925)	ş						s			s -					ş	-	\$	
CEC	1612	Land Rights (Formally known as Account 1906)	s	-					ŝ	-		s -					s	-	s	-
N/A	1615	Land	\$	407,800	\$	-	\$	-	\$	407,800	2	\$ 407,800	\$	-	\$	-	-\$	407,800	\$	-
1	1620	Buildings & Fixtures	\$	6,915,071	\$	157,605	-\$	68,678	\$	7,003,998	2		-\$	176,525	\$	68,678	-\$		\$	4,359,354
17	1650	Reservoirs Dams & Water	\$	670,778	\$	-	\$	-	\$	670,778	2			-	\$	-	-\$		\$	-
17	1665	Fuel Holders Produce	\$	7,826,535	\$		-\$	118,091	\$	8,470,509	4		-\$	227,068	\$	118,091	-\$		\$	6,650,035
17	1670	Prime Movers	\$	16,896,819	\$	1,857,809	-\$	834,106	\$	17,920,522	2			1,242,046	\$	834,106	-\$		\$	6,676,901
17	1675	Generators	\$	8,863,618	\$	772,470	-\$	276,196	\$	9,359,892	1	\$ 4,161,187	-\$	492,267	\$	276,196	-\$		\$	4,982,634
17	1680 1685	Accessory Electc Equ Misc Power Plant Equ	\$	1,784,144	\$	- 940,629	-Ş \$	29,158	\$ \$	1,754,986	1	\$ 680,366 \$ 2,575,603	-\$ -\$	96,793 177.198	\$ \$	29,158	-\$		\$ \$	1,006,985
17 N/A	1685	Land	\$ \$	4,989,524 294,456	\$ \$	940,629	ş		\$	294,456			->	177,198	Ş		-\$ -\$		\$ \$	3,177,352
CEC	1805	L&Rights	ş	234,456	ې \$	-	ş		ş Ş	234,436			ې -S	2,271	ş Ş		-> -\$		\$ \$	153,052
47	1808	Buildings	ş	254,120	ې د	-	ş		Ş	254,120	1		-> \$	2,2/1	ې د		-> \$		\$ \$	155,052
13	1810	Leasehold Improvements	s		ŝ		ŝ		ŝ			s -	S		ŝ		s		\$	
47	1815	Transformer Station Equipment >50 kV	ŝ		\$		ŝ		\$	-	H	÷	ŝ		Ś		Ś		\$	
47	1820	Distribution Station Equipment <50 kV	\$	-	\$	-	ŝ		ŝ	-		s -	ŝ		ŝ		ŝ		\$	
47	1825	Storage Battery Equipment	ŝ	-	\$	-	ş		\$	-			ŝ		ŝ		ŝ		\$	
47	1830	Poles, Towers & Fixtures	\$	3,625,064	\$	516,823	-\$	21,310	\$	4,120,577	1		-\$	70,900	\$	21,310	-\$		\$	3,359,006
47	1835	Overhead Conductors & Devices	\$	2,475,949	\$	58,784	-\$	990	\$	2,533,743	2	\$ 618,424	-\$	48,633	\$	990	-\$	666,067	\$	1,867,676
47	1840	Underground Conduit	\$	-	\$	-	\$	-	\$	-	1	\$-	\$	-	\$	-	\$	-	\$	-
47	1845	Underground Conductors & Devices	\$	292,254	\$	-	\$	-	\$	292,254	2	\$ 175,440	-\$	7,698	\$	-	-\$	183,138	\$	109,116
47	1850	Line Transformers	\$	2,440,097	\$	105,928	-\$	1,191	\$	2,544,834	2	\$ 873,593	-\$	60,873	\$	1,191	-\$	933,275	\$	1,611,559
47	1855	Services (Overhead & Underground)	\$	-	\$	-	\$	-	\$	-	1	\$-	\$		\$	-	\$	-	\$	-
47	1860	Meters	\$	-	\$	-	\$	-	\$	-	1		\$	-	\$	-	\$		\$	-
47	1860	Meters (Smart Meters)	\$	1,197,408	\$	117,691	-\$	32,829	\$	1,282,270	4	\$ 329,935	-\$	81,482	\$	32,829	-\$	378,588	\$	903,682
N/A	1905	Land	\$	-	\$	-	\$	-	\$		2	÷	\$	-	\$	-	\$	-	\$	-
47	1908	Buildings & Fixtures	\$	11,875,041	\$	492,183	\$	-	\$	12,367,224	1		-\$	238,492	\$	-	-\$		\$	9,159,950
13	1910	Leasehold Improvements	\$	115,183	\$	-	\$	-	\$	115,183	1	\$ 106,313	-\$	12,993	\$	-	-\$	119,306	-\$	4,123
8	1915	Office Furniture & Equipment (10 years)	\$ \$	- 21,700	\$	-	\$	- 21,700	\$ \$	-	1	÷	\$ -\$	1,550	\$	- 21,700	\$ \$	-	\$ \$	
10	1915 1920	Office Furniture & Equipment (5 years) Computer Equipment - Hardware	ې د	21,700	Ş	-	->	21,700	ې د	-		\$ 20,150	->	1,550	Ş	21,700	ş		\$ \$	
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$						\$			÷	-				ŝ		\$	
45	1920	Computer EquipHardware(Post Mar. 22/04) Computer EquipHardware(Post Mar. 19/07)	\$	22,377	Ś	4,960	ŝ		\$	27,337	1		-S	4,830	s	-	-S		ŝ	20,269
10	1920	Transportation Equipment	ŝ	22,377	ŝ	4,500	ŝ		\$	27,557			ŝ	4,050	ŝ		ŝ		ŝ	-
8	1935	Stores Equipment	ŝ		Ś	-	ŝ	-	\$	-			ŝ		Ś	-	Ś		\$	-
8	1940	Tools, Shop & Garage Equipment	\$	102,928	\$	5,148	-\$	4,329	ŝ	103,747			-\$	17,223	\$	4,329	-Ś		\$	43,578
8	1945	Measurement & Testing Equipment	\$	76,009	Ś	-	-Ś	5,355	\$	70,654	3		-\$	14,131	Ś	5,355	-Ś		s	28,725
8	1950	Power Operated Equipment	\$	-	\$	-	\$	-	\$	-			\$		\$	-	\$	-	\$	
8	1955	Communications Equipment	\$	20,332	\$	-	\$	-	\$	20,332	3	\$ 31,556	-\$	687	\$	-	-\$	32,243	-\$	11,911
8	1955	Communication Equipment (Smart Meters)	\$	-					\$	-	1						\$		\$	-
8	1960	Miscellaneous Equipment	\$	453,269	\$	28,419	-\$	80,188	\$	401,500	2	\$ 239,594	-\$	84,832	\$	80,188	-\$	244,238	\$	157,262
	1970	Load Management Controls Customer									Г									-
47		Premises	\$	-	\$	-	\$	-	\$	-		\$-	\$	-	\$		\$	-	\$	-
47	1975 1980	Load Management Controls Utility Premises	\$ \$	-	\$ \$	-	\$ \$		\$ \$		1	s - \$ -	\$ \$		\$ \$		\$ \$		\$ \$	-
47	1980 1985	System Supervisor Equipment Miscellaneous Fixed Assets	ş	-	ş	-	ş	-	Ş	-		s - ŝ -	Ş		ş	-	ş		\$ \$	-
47	1985	Miscellaneous Fixed Assets Other Tangible Property	s s	-	ş S	-	ş	-	ş Ş	-		\$ - \$ 240,316	s S	-	Ş Ş		\$ -S		\$ -\$	240.316
47	1990	Contributions & Grants	ې د		ې د	-	ş		ې د	-		\$ 240,316 \$ 172,061	ې د		ې د		-> \$		-> S	172.061
47	2440	Deferred Revenue ⁵	ې د		ې د	-	ڊ S		ې د	-	1		ې د		ې د		ş		\$ \$	172,001
	2005	Property Under Finance Lease ⁷	s	-	~		~		ŝ	-	-		Ť		ŕ		s		s	
<u> </u>	2000	Sub-Total	\$	71,600,482	\$	5,820,514	-\$	1,494,121		75,926,875	k		-\$	3,058,492	\$	1,494,121	-\$		\$	44,357,406
		Less Socialized Renewable Energy	Ē	,,	Ľ	,	÷	,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ħ		Ť	,,	Ľ	,		.,,	·	,, 100
		Generation Investments (input as negative)							\$	-	۱L						\$		\$	-
_		Less Other Non Rate-Regulated Utility	_								Ц		1				~		,	
<u> </u>		Assets (input as negative) Total PP&E	s	71,600,482		E 000 EC 1		4 404 401	\$	-	Н.	\$ 30,005,098		2 059 400		1,494,121	ş	- 31,569,469	\$	-
<u> </u>			· ·								-	a 30,000,098	-\$	3,000,492	•	1,494,121	-9	J 1,303,469	\$	44,357,406
I		Depreciation Expense adj. from gain or los Total	s on	une retiremen	nt of	assets (po	101	UI IIKE ASSE	ưS),	ii appiicable			-\$	3,058,492	ł					
L	l	10181													ļ					
10		The second street										ess: Fully Alloc	ateo	Depreciation	1		r			
10		Transportation Stores Equipment										ransportation Stores Equipment			-		ł			
47		Stores Equipment Deferred Revenue										otores Equipment Deferred Revenu				_	ł			
	1	Deserver revenue										let Depreciatio			-5	3,058,492	ŀ			
											e				•	-,000,432	L I			

Accounting Standard	USGAAP
Year	2022

Class According 12 16 12 16 12 16 CEC 17 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 13 15 8 15 10 15 50 15 50	OEB 1609 1611 1612 1615 1620 1650 1650 1650 1650 1650 1655 1670 1655 1660 1685 1806 1680 1810 1815 1830 1825 18330 1825 18330 1825 18340 1845 1840 1845 1850	Description ³ Capital Contributions Paid Computer Software (Formally known as Account 1925) Land Rights (Formally known as Account 1006) Land Buildings &Fixtures Reservoirs Dams & Water Fuel Holders Produce Prime Movers Generators Accessory Elect-Equ Miss Power Plant Equ Land Land Land Land Land Land Land Equiption Equipti		Opening Balance ⁸ - - - - - - - - - - - - - - - - - - -	\$ \$ \$ \$	ditions ⁴ - 2,100 - 12,600 5,408,409 2,056,800 97,659 175,632	Dis \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	posals ⁶	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	Closing Balance - - 407,800 7,006,098 670,778 8,483,109 22,788,090	\$ \$ \$ \$ \$ \$ \$	Opening Balance ⁸ - - - - - - - - - - - - - - - - - - -	\$ -\$ \$	Additions	Di \$ \$ \$ \$	sposals ⁶		Reserve allocation*	\$ \$ -\$ -\$ -\$ -\$	3,539,119 670,778	\$ \$ \$ \$	et Book Value - - - 3,466,979 - 4,289,742
12 11 CEC 16 NNA 10 1 10 17 11 17 11 17 11 17 11 17 11 17 11 17 11 17 11 17 11 17 11 17 11 17 11 17 11 17 11 17 11 18 11 47 15 47 15 47 16 47 16 47 16 47 16 47 16 47 16 47 16 47 16 47 16 8 10 10 15 8 10 8 <td< th=""><th>1611 1612 1615 1620 1655 1670 1675 1680 1685 1805 1805 1806 1808 1808 1810 1815 1820 1825 1830 1835 1840 1845</th><th>Aomputer Software (Formally known as Account 1920) Land Rights (Formally known as Account 1996) Land Buildings AFitures Reservoirs Dams & Water Fuel Holders Produce Prime Movers Generators Accessory Electe Egu Misc Power Plant Egu Land Misc Power Plant Egu Land Land Land Land Transformer Station Egupment -50 kV Distribution Station Egupment -50 kV</th><th>\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$</th><th>7,003,998 670,778 8,470,509 17,920,522 9,359,892 1,754,986 5,930,153 294,456 234,126</th><th>\$ \$ \$ \$ \$ \$ \$</th><th>2,100 - 12,600 5,408,409 2,056,800 97,659</th><th>s s s s s</th><th>- - - 540,841</th><th></th><th>7,006,098 670,778 8,483,109 22,788,090</th><th>-\$ -\$</th><th>2,644,644 670,778 1,820,474</th><th>\$ -\$ \$</th><th>159,368 -</th><th>\$</th><th>-</th><th>Ş</th><th>735,107</th><th>-\$ -\$</th><th>3,539,119 670,778</th><th>\$ \$</th><th>3,466,979</th></td<>	1611 1612 1615 1620 1655 1670 1675 1680 1685 1805 1805 1806 1808 1808 1810 1815 1820 1825 1830 1835 1840 1845	Aomputer Software (Formally known as Account 1920) Land Rights (Formally known as Account 1996) Land Buildings AFitures Reservoirs Dams & Water Fuel Holders Produce Prime Movers Generators Accessory Electe Egu Misc Power Plant Egu Land Misc Power Plant Egu Land Land Land Land Transformer Station Egupment -50 kV Distribution Station Egupment -50 kV	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,003,998 670,778 8,470,509 17,920,522 9,359,892 1,754,986 5,930,153 294,456 234,126	\$ \$ \$ \$ \$ \$ \$	2,100 - 12,600 5,408,409 2,056,800 97,659	s s s s s	- - - 540,841		7,006,098 670,778 8,483,109 22,788,090	-\$ -\$	2,644,644 670,778 1,820,474	\$ -\$ \$	159,368 -	\$	-	Ş	735,107	-\$ -\$	3,539,119 670,778	\$ \$	3,466,979
CEC I NVA 11 1 11 17 11 17 11 17 11 17 11 17 11 17 11 17 11 17 11 17 11 17 11 17 11 17 11 17 11 17 11 17 11 17 11 18 11 19 11 10 11 10 11 10 11 10 11 10 11 10 11 10 11 11 11 12 11 13 11 147 11 150 11 16 11 17	1612 1615 1620 1650 1675 1670 1675 1680 1805 1806 1808 1806 1808 1810 1815 1820 1825 1830 1835 1845 1845 1845	Account 1925) Land Rights (Formally known as Account 1906) Land Rights (Formally known as Account 1906) Reservoirs Dame & Water Fuel Holders Produce Prime Movers Generators Accessory Eleck Equ Misc Power Plant Equ Land Land Land Land Land Land Land Land	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,003,998 670,778 8,470,509 17,920,522 9,359,892 1,754,986 5,930,153 294,456 234,126	\$ \$ \$ \$ \$ \$ \$	2,100 - 12,600 5,408,409 2,056,800 97,659	s s s s s	- - - 540,841		7,006,098 670,778 8,483,109 22,788,090	-\$ -\$	2,644,644 670,778 1,820,474	\$ -\$ \$	159,368 -	\$	-	Ş	735,107	-\$ -\$	3,539,119 670,778	\$ \$	3,466,979
N/A 1 1 1 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 13 15 8 10 10 15 8 11 10 15 8 11 8 11 8 11 8 11 <td>1615 1620 1650 1665 1670 1675 1680 1805 1806 1808 1810 1815 1820 1825 1830 1835 1840 1835 1840</td> <td>1906) Land Buildings AFixtures Reservoirs Dams & Water Fuel Holders Produce Prime Movers Generators Accessory Elect: Equ Misc Power Plant Equ Land LARghts Buildings Leasehold Improvements Transformer Station Equipment -50 kV Distribution Station Equipment -50 kV Storage Battery Equipment -</td> <td>\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$</td> <td>7,003,998 670,778 8,470,509 17,920,522 9,359,892 1,754,986 5,930,153 294,456 234,126</td> <td>\$ \$ \$ \$ \$ \$ \$</td> <td>2,100 - 12,600 5,408,409 2,056,800 97,659</td> <td>s s s s s</td> <td>- - - 540,841</td> <td>\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$</td> <td>7,006,098 670,778 8,483,109 22,788,090</td> <td>-\$ -\$</td> <td>2,644,644 670,778 1,820,474</td> <td>\$</td> <td>159,368 -</td> <td>\$</td> <td>-</td> <td>Ş</td> <td>735,107</td> <td>-\$ -\$</td> <td>3,539,119 670,778</td> <td>\$ \$</td> <td>3,466,979</td>	1615 1620 1650 1665 1670 1675 1680 1805 1806 1808 1810 1815 1820 1825 1830 1835 1840 1835 1840	1906) Land Buildings AFixtures Reservoirs Dams & Water Fuel Holders Produce Prime Movers Generators Accessory Elect: Equ Misc Power Plant Equ Land LARghts Buildings Leasehold Improvements Transformer Station Equipment -50 kV Distribution Station Equipment -50 kV Storage Battery Equipment -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,003,998 670,778 8,470,509 17,920,522 9,359,892 1,754,986 5,930,153 294,456 234,126	\$ \$ \$ \$ \$ \$ \$	2,100 - 12,600 5,408,409 2,056,800 97,659	s s s s s	- - - 540,841	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,006,098 670,778 8,483,109 22,788,090	-\$ -\$	2,644,644 670,778 1,820,474	\$	159,368 -	\$	-	Ş	735,107	-\$ -\$	3,539,119 670,778	\$ \$	3,466,979
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177 116 177 116 177 116 177 116 177 116 177 116 177 116 177 116 177 116 177 116 177 116 177 116 177 116 181 113 182 147 477 116 477 116 477 116 477 116 477 116 477 116 477 116 477 116 477 116 8 110 110 115 8 110 110 115 110 115 111 110 112 111 113 111 114 111 115	1650 1665 1670 1675 1680 1685 1805 1806 1808 1806 1808 1810 1815 1820 1825 1830 1835 1830 1840 1845 1850	Reservoirs Dams & Water FourHolders Produce Prime Movers Generators Accessory Electe Equ Mase Power Plant Equ Land Mase Power Plant Equ Land Academic Market Equ Land Academic Market Equ Land Academic Market Equ Land Academic Market Equ Land Market Equ La	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	670,778 8,470,509 17,920,522 9,359,892 1,754,986 5,930,153 294,456 234,126	\$ \$ \$ \$ \$ \$ \$	- 12,600 5,408,409 2,056,800 97,659	s s s s s	- 540,841	\$ \$	670,778 8,483,109 22,788,090	-\$ -\$	670,778 1,820,474	\$\$	-	\$	-	Ş	-	-\$ -\$	670,778	\$	-
17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 18 17 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 50 15 50 15 50 15 8 11 8 11 8 11 8 11 8 11	1665 1670 1675 1680 1685 1805 1806 1808 1810 1815 1820 1825 1830 1835 1840 1845 1850	Fuel Holders Produce Prime Movers Generators Generators Misc Power Plant Equ Land Land Langhts Buildings Leasehold Improvements Transformer Station Equipment >50 kV Distribution Station Equipment <50 kV Storage Batery Equipment Poles, Towers & Fotures Overhead Conductors & Devices	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8,470,509 17,920,522 9,359,892 1,754,986 5,930,153 294,456 234,126	\$ \$ \$ \$ \$ \$ \$	12,600 5,408,409 2,056,800 97,659	\$.\$ \$	- 540,841	\$ \$	8,483,109 22,788,090	-\$ -\$	1,820,474	\$	- 193,620			Ŧ	-	-\$ -\$			-
177 116 177 116 177 116 177 116 177 116 177 116 177 116 177 116 177 116 477 116 477 116 477 116 477 116 477 116 477 116 477 116 477 116 477 116 477 116 477 116 477 116 477 116 477 116 8 110 100 115 8 110 110 115 8 111 110 115 8 111 8 111 8 111 8 111 110 115	1670 1675 1680 1685 1805 1806 1808 1810 1815 1820 1825 1830 1835 1840 1845 1850	Prime Movers Generators Accessory Electe Equ Misc Power Plant Equ Land L&Rights Boldings Boldings LeaseHold Improvements Transformer Station Equipment <50 kV Distribution Station Equipment <50 kV Distribution Station Equipment <70 kV Distribution Equipment <70 kV Distributi	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	17,920,522 9,359,892 1,754,986 5,930,153 294,456 234,126	\$ \$ \$ \$ \$ \$	5,408,409 2,056,800 97,659	-\$ -\$ \$	540,841	\$	22,788,090	-\$		-5	193,620			-\$	2 179 273	-\$	4 193 367	s.	
17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 17 16 13 15 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 50 15 50 15 50 15 8 11 8 11 8 11 8 11 8 11 8 11<	1675 1680 1685 1805 1806 1808 1810 1815 1820 1825 1830 1835 1840 1845 1850	Generators Accessory Electic Equ Misc Power Plant Equ Land Land Buildings Leasehold Improvements Transformer Station Equipment >50 kV Distribution Station Equipment Storage Battery Equipment Poles, Towers & Fixtures Overhead Conductors & Devices	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,359,892 1,754,986 5,930,153 294,456 234,126	\$ \$ \$ \$	2,056,800 97,659	-\$ \$						Ŧ		ç							
177 16 18 16 10 16 8 16 10 16 8 16 8 16 8 16 8 16 8 16 <t< td=""><td>1680 1685 1805 1806 1808 1810 1815 1820 1825 1830 1835 1840 1845 1850</td><td>Accessry Electic Equ Miss Power Plant Equ Land Land Buildings Lassehold Improvements Transformer Station Equipment -50 kV Distribution Station Equipment -50 kV Distribution Station Equipment - Poles, Towers & Faktures Overhead Conductors & Devices</td><td>\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$</td><td>1,754,986 5,930,153 294,456 234,126</td><td>\$ \$ \$</td><td>97,659</td><td>\$</td><td>822,720</td><td></td><td></td><td>-\$</td><td>11,243,621</td><td>-\$</td><td>1,339,313</td><td>\$</td><td>540,841</td><td>\$</td><td>3,797,541</td><td>-\$</td><td>0)= : :/00=</td><td></td><td>14,543,538</td></t<>	1680 1685 1805 1806 1808 1810 1815 1820 1825 1830 1835 1840 1845 1850	Accessry Electic Equ Miss Power Plant Equ Land Land Buildings Lassehold Improvements Transformer Station Equipment -50 kV Distribution Station Equipment -50 kV Distribution Station Equipment - Poles, Towers & Faktures Overhead Conductors & Devices	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,754,986 5,930,153 294,456 234,126	\$ \$ \$	97,659	\$	822,720			-\$	11,243,621	-\$	1,339,313	\$	540,841	\$	3,797,541	-\$	0)= : :/00=		14,543,538
17 16 NVA 11 CEC 15 CEC 18 13 16 47 18 47 17 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 50 15 50 15 50 15 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11	1685 1805 1806 1808 1810 1815 1820 1825 1830 1835 1840 1845 1850	Misc Power Plant Equ Land Land Buildings Leasehold Improvements Transformer Station Equipment >50 kV Distribution Station Equipment Storage Battery Equipment Poles, Towers & Futures Overhead Conductors & Devices	\$ \$ \$ \$ \$ \$ \$ \$ \$	5,930,153 294,456 234,126 -	\$ \$		Ŧ			10,593,972	-\$	4,377,258	-\$	510,434	\$	822,720	-\$	639,126	-\$		\$	5,889,874
N/A 11 CEC 113 13 116 47 116 47 113 47 116 47 116 47 116 47 116 47 116 47 116 47 116 47 116 47 116 47 116 47 116 47 116 47 116 47 116 47 116 47 116 47 116 47 116 47 116 50 110 50 116 8 110 18 111 8 111 8 111 8 111 8 111 8 111 8 111	1805 1806 1808 1810 1815 1820 1825 1830 1835 1840 1845 1850	Land LARights Buildings Lassehold Improvements Transformer Station Equipment -50 kV Distribution Station Equipment -50 kV Storage Battery Equipment Poles, Towers & Faktures Overhead Conductors & Devices	\$ \$ \$ \$ \$ \$ \$	294,456 234,126	\$	175,632			\$	1,852,645	-\$	748,001	-\$	97,239	\$	-	-\$	442,417	-\$	1,287,657	\$	564,988
CEC 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 50 15 50 15 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11	1806 1808 1810 1815 1820 1825 1830 1835 1840 1845 1850	L&Rights Buildings Leasehold Improvements Transformer Station Equipment >50 kV Distribution Station Equipment Storage Battery Equipment Poles, Towers & Futures Overhead Conductors & Devices	\$ \$ \$ \$	234,126	\$ \$			-	\$	6,105,785	-\$	2,752,801	-\$	133,935	\$	-	\$	130,127	-\$	2,756,609	\$	3,349,176
47 16 13 15 47 16 8 10 10 15 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 <td>1808 1810 1815 1820 1825 1830 1835 1840 1845 1850</td> <td>Buildings Leasehold Improvements Transformer Station Equipment >50 kV Distribution Station Equipment <50 kV Storage Battery Equipment Poles, Towers & Fixtures Overthead Conductors & Devices</td> <td>\$ \$ \$</td> <td>-</td> <td>Ş</td> <td></td> <td>\$</td> <td>-</td> <td>\$</td> <td>294,456</td> <td>-\$</td> <td>119,897</td> <td>\$</td> <td>-</td> <td>\$</td> <td>-</td> <td>\$</td> <td>119,897</td> <td>-\$</td> <td>0</td> <td>\$</td> <td>294,456</td>	1808 1810 1815 1820 1825 1830 1835 1840 1845 1850	Buildings Leasehold Improvements Transformer Station Equipment >50 kV Distribution Station Equipment <50 kV Storage Battery Equipment Poles, Towers & Fixtures Overthead Conductors & Devices	\$ \$ \$	-	Ş		\$	-	\$	294,456	-\$	119,897	\$	-	\$	-	\$	119,897	-\$	0	\$	294,456
13 15 47 16 50 16 50 16 8 11 10 15 8 16 8 16 8 16 8 16 8 16 8 16 </td <td>1810 1815 1820 1825 1830 1835 1840 1845 1840</td> <td>Leasehold Improvements Transformer Station Equipment >50 kV Distribution Station Equipment <50 kV Storage Battery Equipment Poles, Towers & Fixtures Overhead Conductors & Devices</td> <td>\$ \$ \$</td> <td></td> <td></td> <td>-</td> <td>\$</td> <td>-</td> <td>\$</td> <td>234,126</td> <td>-\$</td> <td>81,074</td> <td>-\$</td> <td>2,271</td> <td>\$</td> <td>-</td> <td>-\$</td> <td>.,</td> <td>-\$</td> <td>206,401</td> <td>\$</td> <td>27,725</td>	1810 1815 1820 1825 1830 1835 1840 1845 1840	Leasehold Improvements Transformer Station Equipment >50 kV Distribution Station Equipment <50 kV Storage Battery Equipment Poles, Towers & Fixtures Overhead Conductors & Devices	\$ \$ \$			-	\$	-	\$	234,126	-\$	81,074	-\$	2,271	\$	-	-\$.,	-\$	206,401	\$	27,725
47 11 50 15 10 15 45 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11	1815 1820 1825 1830 1835 1840 1845 1850	Transformer Station Equipment >50 kV Distribution Station Equipment <50 kV Storage Battery Equipment Poles, Towers & Extures Overhead Conductors & Devices	\$ \$	-	\$	-	\$	-	\$	-	\$	-	Ş	-	ş	-	Ş	-	Ş	-	\$	-
47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 13 11 8 11 10 11 50 15 10 15 45 15 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 <	1820 1825 1830 1835 1840 1845 1850	Distribution Station Equipment <50 kV Storage Battery Equipment Poles, Towers & Fixtures Overhead Conductors & Devices	\$		\$	-	\$	-	\$	-	\$		\$	-	\$	-	Ş	-	\$	-	5	-
47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 50 15 100 15 45 15 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11	1825 1830 1835 1840 1845 1850	Storage Battery Equipment Poles, Towers & Fixtures Overhead Conductors & Devices			\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$		\$	-	>	-
47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 8 11 13 15 8 11 10 15 8 11 10 15 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 <td>1830 1835 1840 1845 1850</td> <td>Poles, Towers & Fixtures Overhead Conductors & Devices</td> <td></td> <td></td> <td>\$</td> <td></td> <td>\$</td> <td>-</td> <td>\$</td> <td>-</td> <td>\$</td> <td></td> <td>\$</td> <td>-</td> <td>\$</td> <td>-</td> <td>Ş</td> <td></td> <td>\$</td> <td>-</td> <td>\$</td> <td>-</td>	1830 1835 1840 1845 1850	Poles, Towers & Fixtures Overhead Conductors & Devices			\$		\$	-	\$	-	\$		\$	-	\$	-	Ş		\$	-	\$	-
47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 <td>1835 1840 1845 1850</td> <td>Overhead Conductors & Devices</td> <td>ŝ</td> <td>4.120.577</td> <td>\$ \$</td> <td>- 455,146</td> <td>\$ -\$</td> <td>- 45,515</td> <td>ş</td> <td>- 4,530,208</td> <td>\$ -\$</td> <td>761.571</td> <td>\$ -\$</td> <td>- 77,011</td> <td>\$ \$</td> <td>- 45,515</td> <td>\$ -\$</td> <td>- 147,486</td> <td>\$ -\$</td> <td>- 940.553</td> <td>\$ \$:</td> <td>- 3,589,655</td>	1835 1840 1845 1850	Overhead Conductors & Devices	ŝ	4.120.577	\$ \$	- 455,146	\$ -\$	- 45,515	ş	- 4,530,208	\$ -\$	761.571	\$ -\$	- 77,011	\$ \$	- 45,515	\$ -\$	- 147,486	\$ -\$	- 940.553	\$ \$:	- 3,589,655
47 16 47 16 47 16 47 16 47 16 47 16 47 16 47 16 47 16 47 16 47 16 47 16 47 16 47 16 47 16 47 16 47 16 47 16 50 15 50 15 8 16 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15	1840 1845 1850		ş	2,533,743	э S	333.223	-> -S	43,315	ې د	2.813.650	->	666.067	-> ^	51,734	ş	45,515	->	147,486	->			2.264.261
47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 11 47 15 13 15 8 11 10 15 50 15 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 8 11 13 11	1845 1850		ş	2,555,745	э S	333,223	-> S	55,510	ç	2,813,050	->	666,067	-> ^	51,/54	\$	55,510	ç	115,096	-> ^	549,569	р. Р	2,204,201
47 18 47 18 47 18 47 18 47 18 13 15 13 16 147 18 13 16 10 15 45 15 50 15 50 15 8 15	1850	Underground Conduit	ş	292.254	э S		ş	-	ې د	292,254	-5	183.138	چ ک	7,698	ş	-	ş	37.688	ې د (153.148	\$	139,106
47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 18 47 19 13 115 8 15 50 15 50 15 50 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 47 15		Underground Conductors & Devices Line Transformers	ş	2,544,834	э S	188.634	ې د	37,727	ç	2,695,741	->	933.275	-> ^	63,462	\$	37,727	ç	46,351	-> ^	912.659	\$	1,783,082
47 18 47 18 N/A 11 47 18 47 15 47 15 47 15 47 15 47 15 50 15 50 15 50 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 47 15		Services (Overhead & Underground)	ş S	2,544,654	ې د	100,034	-> S	57,727	ç	2,095,741	->	955,275	-> ¢	03,402	ې د	57,727	ç	40,351	-> ¢	912,059	¢	1,763,062
47 18 N/A 15 47 15 47 15 8 15 8 15 50 15 10 15 8 15 47 15	1860	Meters	ş S	-	ç ç	-	ş	-	ç		ç	-	ç	-	\$	-	ç	-	ç	-	¢	
N/A 15 47 15 13 15 8 15 8 15 8 15 50 15 50 15 50 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 47 15	1860	Meters (Smart Meters)	ŝ	1.282.270	Ŷ	1.688.245	-S	132.289	s	2.838.226	¢	378.588	ç	134.013	ŝ	132.289	ç	48.491	-\$	428,803	s :	2.409.423
47 15 13 15 8 15 10 15 45 15 50 15 50 15 8 15	1905	Land	ŝ	1,202,270	ç.	1,008,245	ŝ	132,205	ç	2,030,220	- 2	576,566	,	154,015	ŝ	132,203	- Ç	40,431		420,003	ρ. ε	2,408,425
13 15 8 15 8 15 10 15 45 15 50 15 10 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 47 18	1908	Buildings & Fixtures	ŝ	12,367,224	Ś	898,506	ŝ		ŝ	13,265,730	Ś	3,207,274	ŝ	266,682	ś	-	ŝ	28.981	-5	3,502,937	\$ 1	9,762,793
8 15 8 19 10 15 50 15 10 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 47 15	1910	Leasehold Improvements	ŝ	115,183	Ś	-	ś		Ś	115,183	-5	119,306	-5	12,993	ś	-	ś	15,901	-5	116,398 -	ŝ	1,215
8 15 10 15 50 15 50 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 47 18	1915	Office Furniture & Equipment (10 years)	ŝ		ŝ		ŝ		Ś		Ś		Ś	-	Ś		ŝ		Ś		ŝ	-
10 15 45 15 50 15 10 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 8 15 47 15	1915	Office Furniture & Equipment (5 years)	ŝ	-	ŝ		ŝ		ŝ	-	Ś	-	Ś	-	Ś	-	ŝ		Ś	-	ŝ	
50 19 10 19 8 19 8 19 8 19 8 19 8 19 8 19 8 19 8 19 8 19 8 19 47 19	1920	Computer Equipment - Hardware	\$	-					\$		\$	-	Ľ		<u> </u>		\$	-	\$	-	\$	-
50 19 10 19 8 19 8 19 8 19 8 19 8 19 8 19 8 19 8 19 8 19 8 19 47 19	1920	Computer EquipHardware(Post Mar. 22/04)	\$	-					\$		\$	-					\$	-	\$	-	\$	-
8 19 8 19 8 19 8 19 8 19 8 19 8 19 8 19	1920	Computer EquipHardware(Post Mar. 19/07)	\$	27,337	\$	-	\$	-	\$	27,337	-\$	7,068	-\$	5,603	\$	-	-\$	142	-\$	12,813	\$	14,524
8 19 8 19 8 19 8 19 8 19 8 19 8 19 8 19	1930	Transportation Equipment	\$	-	\$	-	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-	\$	
8 19 8 19 8 19 8 19 8 19 8 19 47 19	1935	Stores Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8 19 8 19 8 19 8 19 8 19 47 19	1940	Tools, Shop & Garage Equipment	\$	103,747	\$	19,500	-\$	36,445	\$	86,802	-\$	60,169	-\$	13,306	\$	36,445	\$	-	-\$	37,030	\$	49,772
8 19 8 19 8 19 47 19	1945	Measurement & Testing Equipment	\$	70,654	\$	19,500	-\$	12,600	\$	77,554	-\$	41,929	-\$	14,072	\$	12,600			-\$	43,401	\$	34,153
8 19 8 19 47 ¹⁹	1950	Power Operated Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8 19 47 ¹⁹	1955	Communications Equipment	\$	20,332	\$	-	\$		\$	20,332	-\$	32,243	-\$	687	\$		\$	11,911	-\$	21,019 -	\$	687
47 19	1955	Communication Equipment (Smart Meters)	\$	-					\$		\$	-							\$	-	\$	
4/	1960	Miscellaneous Equipment	\$	401,500	\$	91,000	-\$	92,911	\$	399,589	-\$	244,238	-\$	69,609	\$	92,911	\$	1,310	-\$	219,626	\$	179,963
4/	1970	Load Management Controls Customer					~										~		L	T		
		Premises	\$ S	-	\$ \$	-	ş		ş	-	\$	-	\$	-	\$	-	Ş	-	\$	-	>	
	1975	Load Management Controls Utility Premises	ş		ş Ş	-	ş	-	ş	-	Ş	-	Ş	-	\$ \$	-	\$ \$	-	ş		\$ \$	-
	1980	System Supervisor Equipment	ş S		ş S		ş S		ş		ŝ		ç	-	ş	-	ş S		ç		\$	
	1985 1990	Miscellaneous Fixed Assets	ş S		\$ \$	-	ş S		ç		\$ -\$	240.316	ې د	-	ş	-	ş	240.316	ې د		\$	
		Other Tangible Property	ş S		ş S		ş S	-	ş	-	-> \$	172,061	ې د		ş	-	\$ -\$	172.061	ې د		\$	
		Contributions & Grants Deferred Revenue ⁵	ş		э S		ç	-	ŝ	-	\$	172,081	\$	-	ŝ	-	-9	172,001	2	-	¢ 6	
	1995	Property Under Finance Lease ⁷	s S		Ş	-	Ş	-	ç		ŝ	-	2		ç	-			s S		ب	
20	2440	Sub-Total	s s	75,926,875	\$ 11	1,446,954	-5 1	774.364	s S	- 85,599,465	-\$	31,569,469	-s	3,153,050	s	1,774,364	-\$	0	> -\$	32,948,155	° \$5	-
		Less Socialized Renewable Energy	1	. 3,820,075		.,-40,034		,. /4,304	*	00,000,400	~	31,303,403	~	5,155,030	*	.,//4,304	*	U	~	52,040,133	, 5	
	2440	Generation Investments (input as negative)					_		\$										\$	-	\$	-
	2440	Less Other Non Rate-Regulated Utility																	1			-
	2440								\$	-									\$		\$	-
	2440	Assets (input as negative)	\$	75,926,875						85,599,465	-\$	31,569,469	-\$	3,153,050	\$	1,774,364	-\$	0	-\$	32,948,155	\$5	2,651,310
	2440	Assets (input as negative) Total PP&E	s on	the retireme	nt of	assets (po	ol of	like asse	ts), i	if applicable	•											
	2440	Assets (input as negative)			_									3,153,050								

		Less: Fully Allocated Depreciation		
10	Transportation	Transportation		
8	Stores Equipment	Stores Equipment		
47	Deferred Revenue	Deferred Revenue		
		Net Depreciation	ş	3,153,050

* see Exhibit B-03-01-02

			Cost Opening Closing										Acc	umulated D	ated Depreciation					
CCA Class ²	OEB Account ³	Description ³		Opening Balance ⁸	,	Additions ⁴	D	isposals ⁶		Closing Balance	Γ	Opening Balance ⁸		Additions		isposals ⁶		Closing Balance	Net	Book Value
	1609	Capital Contributions Paid	s	-					s	-	s	-					s	-	s	
12	1611	Computer Software (Formally known as Account 1925)	s	-					s	-	s	-					s	-	s	
CEC	1612	Land Rights (Formally known as Account 1906)	s	-					s	-	s	-					s	-	s	
N/A	1615	Land	\$	407,800	\$	-	\$	-	\$	407,800	-\$	407,800	\$	-	\$	-	-\$	407,800	\$	-
1	1620	Buildings & Fixtures	\$	7,006,098	\$	37,350	\$	-	\$	7,043,448	-\$	3,539,119	-\$	170,862	\$	-	-\$	3,709,981	\$	3,333,467
17	1650	Reservoirs Dams & Water	\$	670,778	\$	-	\$	-	\$	670,778	-\$	670,778	\$	-	\$	-	-\$	670,778	\$	-
17	1665	Fuel Holders Produce	\$	8,483,109	\$		\$	-	\$	9,661,209	-\$		-\$	355,382	\$	-	-\$	4,548,749	\$	5,112,460
17	1670	Prime Movers	\$	22,788,090	\$	447,225	-\$	178,890	\$	23,056,425	-\$		-\$	1,348,142		178,890	-\$	9,413,804	\$	13,642,621
17	1675	Generators	\$	10,593,972	\$	261,125	-\$	104,450	\$	10,750,647	-\$	4,704,098	-\$	462,642	\$	104,450	-\$	5,062,290	\$	5,688,357
17	1680	Accessory Electc Equ	\$	1,852,645	\$	216,750	\$	-	\$	2,069,395	-\$	1,287,657	-\$	69,221	\$	-	-\$	1,356,878	\$	712,517
17	1685	Misc Power Plant Equ	\$	6,105,785	\$	462,590	\$	-	\$	6,568,375	-\$	2,756,609	-\$	140,643	\$	-	-\$	2,897,252	\$	3,671,123
N/A	1805	Land	\$	294,456	\$	-	\$	-	\$	294,456	-\$	0	\$	-	\$	-	-\$		\$	294,456
CEC	1806	L&Rights	\$	234,126	\$	-	\$	-	\$	234,126	-\$	206,401	-\$	3,442	\$		-\$		\$	24,283
47	1808	Buildings	\$	-	\$	-	\$	-	\$	-	Ş	-	\$	-	\$		\$		\$	-
13	1810	Leasehold Improvements	\$		\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-	\$	-
47	1815	Transformer Station Equipment >50 kV	\$		\$	-	\$		\$	-	ļ\$	-	\$	-	\$	-	\$	-	\$	-
47	1820 1825	Distribution Station Equipment <50 kV	\$	-	\$	-	\$	-	\$	-	\$	-	\$		\$	-	\$	-	\$ 6	-
47	1825	Storage Battery Equipment Poles. Towers & Fixtures	\$ \$	4,530,208	Ş	- 552,406	\$ -\$	- 55,241	\$ \$	- 5,027,373	\$ -\$	940,553	\$ -\$	- 81,416	\$	- 55,241	\$ -S	- 966,728	\$ \$	4,060,645
47	1830		s s	4,530,208	Ş	349.009	-\$ -\$	55,241	Ş	3,106,818	1.5	549,389	-> -S	42,587	Ş Ş	55,241	-\$ -\$	966,728 536,135	n s	2,570,683
47	1835	Overhead Conductors & Devices Underground Conduit	ې د	2,813,030	ې د	549,009	-> S	- 35,641	ې د	5,100,616	->		-> \$	42,567	ې د	- 35,641	-> \$	530,135	э S	2,570,665
47	1845	Underground Conductors & Devices	\$	292,254	\$		ŝ		\$	292,254	-5		-\$	6,780	\$		-5	159.928	3 \$	132,326
47	1840	Line Transformers	ŝ	2,695,741	ŝ	124,581	ډ د.	24,916	ŝ	2,795,406	-5		-5	64,083	ŝ	24,916	-5	951,826	ş	1,843,580
47	1855	Services (Overhead & Underground)	ŝ	2,055,741	Ś	124,501	Ś	24,510	Ś	2,755,400	Ś		ś		ŝ	24,510	ś	551,620	ŝ	1,040,000
47	1860	Meters	ŝ		Ś		Ś		Ś	-	Ś	-	ś		Ś		ś	-	ŝ	
47	1860	Meters (Smart Meters)	\$	2,838,226	\$	2,369,676	-\$	90,585	\$	5,117,317	-S	428,803	-\$	256,624	Ś	90,585	-\$	594,842	\$	4,522,475
N/A	1905	Land	ŝ		Ś	-	ŝ	-	Ś	-	Ś		Ś		Ś	-	ŝ	-	\$	-
47	1908	Buildings & Fixtures	\$	13,265,730	\$	352,000	Ś		\$	13.617.730	-\$	3,502,937	-\$	271,542	\$		-\$	3.774.479	\$	9.843.251
13	1910	Leasehold Improvements	\$	115,183	\$	-	\$	-	\$	115,183	-\$		-\$	11,518	\$	-	-\$	127,916	-\$	12,733
8	1915	Office Furniture & Equipment (10 years)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8	1915	Office Furniture & Equipment (5 years)	\$		\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-	\$	-
10	1920	Computer Equipment - Hardware	\$				\$	-	\$		\$	-			\$	-	\$	-	\$	-
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$	-			\$	-	\$	-	\$				\$	-	\$	-	\$	-
50	1920	Computer EquipHardware(Post Mar. 19/07)	\$	27,337	\$	6,500	\$	-	\$	33,837	-\$	12,813	-\$	6,117	\$	-	-\$	18,930	\$	14,907
10	1930	Transportation Equipment	\$	-	\$	-	\$		\$		\$	-	\$		\$		\$	-	\$	
8	1935	Stores Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8	1940	Tools, Shop & Garage Equipment	\$	86,802	\$	19,500	-\$	9,841	\$	96,461	-\$	37,030	-\$	9,791	\$	9,841	-\$	36,980	\$	59,481
8	1945	Measurement & Testing Equipment	\$	77,554	\$	19,500	-\$	7,810	\$	89,244	-\$	43,401	-\$	12,689	\$		-\$	48,280	\$	40,964
8	1950	Power Operated Equipment	\$	-	\$	-	\$	-	\$		\$	-	\$	-	\$		\$	-	\$	-
8	1955	Communications Equipment	\$	20,332	\$	-	\$	-	\$	20,332	-\$	21,019	\$	-	\$	-	-\$	21,019	-\$	687
8	1955	Communication Equipment (Smart Meters)	\$				\$	-	\$		Ş	-			\$	-	\$	-	\$	
8	1960	Miscellaneous Equipment	\$	399,589	\$	84,500	-\$	136,189	\$	347,900	-\$	219,626	-\$	40,247	\$	136,189	-\$	123,684	\$	224,216
47	1970	Load Management Controls Customer Premises	s		s		s		s		\$		¢		s		¢		\$	
47	1975	Load Management Controls Utility Premises	ŝ		ŝ	-	ŝ		Ś	-	Ś	-	ś	-	ŝ	-	ś		ŝ	-
47	1980	System Supervisor Equipment	Ş	-	\$		\$	-	\$	-	\$		ŝ	-	\$	-	ŝ	-	\$	-
47	1985	Miscellaneous Fixed Assets	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
47	1990	Other Tangible Property	\$		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
47	1995	Contributions & Grants	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
47	2440	Deferred Revenue ⁵	\$	-	\$	-	\$	-	\$	•	\$	-	\$	-	\$	-	\$	-	\$	-
	2005	Property Under Finance Lease ⁷	\$	-					\$	-	\$	-					\$	-	\$	-
		Sub-Total	\$	85,599,465	\$	6,480,812	-\$	663,763	\$	91,416,514	-\$	32,948,155	-\$	3,353,728	\$	663,763	-\$	35,638,120	\$	55,778,394
		Less Socialized Renewable Energy							s		1				1		~			
<u> </u>		Generation Investments (input as negative)	-		L			_	Ş	-	\vdash		_	_	-		\$		\$	
		Less Other Non Rate-Regulated Utility Assets (input as negative)							ŝ	-							s		s	-
		Total PP&E	\$	85,599,465	s	6,480,812	-5	663,763	ŝ	91,416,514	-\$	32,948,155	-5	3,353,728	s	663,763	-\$	35,638,120	\$	55,778,394
		Depreciation Expense adj. from gain or los	son											,	Ė	,		,,	<u> </u>	
		Total		the retireme		or abbets (pe		or line uppe		in applicable			-s	3,353,728	ł					
L		1											-		+					
												ess: Fully Alloca	ated	Depreciation	n					
10		Transportation										ransportation								
8		Stores Equipment										tores Equipment								
47		Deferred Revenue										eferred Revenue								
											Ne	et Depreciation			-\$	3,353,728				

				Co	st					Accumulated E	epreciation			[
CCA Class ²	OEB Account ³	Description ³	Opening Balance ⁸	Additions ⁴	Disposals 6		Closing Balance		Opening Balance ⁸	Additions	Disposals ⁶		Closing Balance	Net	Book Value
	1609	Capital Contributions Paid	s -			s	-	\$	-			s	-	\$	
12	1611	Computer Software (Formally known as Account 1925)	ş -			\$	-	\$	-			\$	-	\$	-
CEC	1612	Land Rights (Formally known as Account	s -			ŝ		_				s	-	s	-
N/A	1805	1906) Land	\$ 294,456			\$	294,456	-\$	- 0			\$ -S	- 0	s S	294,456
N/A 47	1805	Buildings	\$ 294,456 \$ -			Ş	294,455	->	-			-> S	-	\$ \$	294,456
13	1808	Leasehold Improvements	\$ -			Ş		\$				ې د		\$ \$	
47	1815	Transformer Station Equipment >50 kV	s -			\$		ŝ				ŝ		ŝ	
47	1820	Distribution Station Equipment <50 kV	\$ -			Ś		Ś				Ś		ŝ	-
47	1825	Storage Battery Equipment	\$ -			Ś		Ś				Ś	-	\$	
47	1830	Poles, Towers & Fixtures	\$ 5,027,373			ŝ	5,027,373	-\$	966,728			-\$	966,728	\$	4,060,645
47	1835	Overhead Conductors & Devices	\$ 3,106,818			ŝ	3,106,818	-\$	536,135			-S	536,135	ŝ	2,570,683
47	1840	Underground Conduit	\$ 5,100,818			\$	3,100,818	ŝ	-			ŝ	-	\$	2,370,000
47	1845	Underground Conductors & Devices	\$ 292.254			ŝ	292,254	-\$	159.928			-S	159.928	\$	132.326
47	1850	Line Transformers	\$ 2,795,406			\$	2,795,406	-\$	951,826			-\$	951,826	\$	1.843.580
47	1855	Services (Overhead & Underground)	\$ 2,795,400			\$	2,735,400	ŝ	- 351,820			\$	-	\$	1,045,500
47	1860	Meters	ş -			ŝ		Ś				ŝ		\$	
47	1860	Meters (Smart Meters)	\$ 5,117,317			\$	5,117,317	-5	594,842			-\$	594,842	s	4,522,475
N/A	1905	Land	\$ 5,117,517 \$ -			Ś	3,11,31/	ŝ	534,642			ŝ	554,042	\$	4,022,47
47	1908	Buildings & Fixtures	\$ 13,617,730				13.617.730	-\$	3,774,479			-\$	3.774.479	ŝ	9.843.251
13	1900	Leasehold Improvements	\$ 115,183			ŝ	115,183	-\$	127,916			-\$	127,916	-s	12,733
8	1915	Office Furniture & Equipment (10 years)	\$ -			ŝ	115,105	Ś	-			Ş	-	\$	12,700
8	1915	Office Furniture & Equipment (10 years)	\$ -			ŝ		Ś				Ś		\$	-
10	1913	Computer Equipment - Hardware	ş -			Ś		Ś				Ś	-	\$	
45	1920	Computer EquipHardware(Post Mar. 22/04)	s -			ŝ	-	\$	-			Ś		ŝ	
50	1920	Computer EquipHardware(Post Mar. 19/07)	\$ 33,837			ŝ	33.837	-\$	18,930			-\$	18,930	\$	14,907
10	1930	Transportation Equipment	\$ -			ŝ	-	ŝ	-			Ś	-	ŝ	-
8	1935	Stores Equipment	\$ -			\$		ŝ				Ş		\$	
8	1940	Tools, Shop & Garage Equipment	\$ 96.461			ŝ	96.461	-S	36.980			-S	36,980	ŝ	59,481
8	1945	Measurement & Testing Equipment	\$ 89,244			ŝ	89,244	-\$	48,280			-\$	48,280	\$	40,964
8	1950	Power Operated Equipment	\$ -			ŝ		Ś	.0,200			ŝ	,	\$	
8	1955	Communications Equipment	\$ 20,332			ŝ	20,332	-Ś	21,019			-\$	21,019	-\$	687
8	1955	Communication Equipment (Smart Meters)	s -			\$	-	Ś	-			ŝ	-	\$	-
8	1960	Miscellaneous Equipment	\$ 347,900			\$	347,900	-\$	123,684			-\$	123,684	\$	224,216
		Load Management Controls Customer						÷				Ċ.		-	
47	1970	Premises	ş -			\$	-	\$	-			\$	-	\$	-
47	1975	Load Management Controls Utility Premises	ş -			\$	-	\$	-			\$	-	\$	
47	1980	System Supervisor Equipment	ş -			\$	-	\$				\$	-	\$	-
47	1985	Miscellaneous Fixed Assets	\$ -			\$	-	\$	-			\$		\$	-
47	1990	Other Tangible Property	\$ -			\$	-	\$	-			\$		\$	-
47	1995	Contributions & Grants	\$ -			\$		\$	-			\$		\$	-
47	2440	Deferred Revenue ⁵	\$ -			\$	-	\$	-			\$		\$	-
	2005	Property Under Finance Lease ⁷	ş -			\$	-	\$	-			\$	-	\$	-
		Sub-Total	\$ 30,954,311	s -	\$ -	\$	30,954,311	-\$	7,360,746	\$ -	\$ -	-\$	7,360,746	\$	23,593,56
		Less Socialized Renewable Energy										s		s	
		Generation Investments (input as negative)				\$	-	-				Ş		3	
		Less Other Non Rate-Regulated Utility Assets (input as negative)				s						s		s	
		Total PP&E	\$ 30,954,311	s -	s -	\$	30,954,311	-\$	7,360,746	s -	s -	-\$	7,360,746		23,593,565
		Depreciation Expense adj. from gain or loss							1,000,140		•	· ·	1,000,140	Ť	20,000,000
		Total	son me rememe	or assers (p	55. 51 like d556		applicable			s -	t				
		Iotai									1				
10		Transportation							ss: Fully Alloca Insportation	ated Depreciation	1	r			
10												ł			
		Stores Equipment							res Equipmen			ł			
47	I	Deferred Revenue							ferred Revenu t Depreciatior		s -	ŀ			

				Co	st					Accumulated D	epreciation			Ī	
CCA Class ²	OEB Account ³	Description ³	Opening Balance ⁸	Additions ⁴	Disposals 6		Closing Balance		Opening Balance ⁸	Additions	Disposals ⁶		Closing Balance	Net	t Book Value
	1609	Capital Contributions Paid	\$-			\$	-	\$	-			\$	-	\$	-
12	1611	Computer Software (Formally known as Account 1925)	\$-			\$	-	\$	-			\$	-	\$	-
CEC	1612	Land Rights (Formally known as Account 1906)	s -			\$		\$	-			s		s	-
N/A	1805	Land	\$ 294,456			\$	294,456	-\$	0			-\$	0	\$	294,456
47	1808	Buildings	ş -			\$	-	\$	-			\$	-	\$	-
13	1810	Leasehold Improvements	ş -			\$	-	\$	-			\$	-	\$	-
47	1815	Transformer Station Equipment >50 kV	ş -			\$	-	\$	-			\$	-	\$	-
47	1820	Distribution Station Equipment <50 kV	ş -			\$	-	\$	-			\$	-	\$	-
47	1825	Storage Battery Equipment	s -			\$	-	\$	-			\$	-	\$	-
47	1830	Poles, Towers & Fixtures	\$ 5,027,373			\$	5,027,373	-\$	966,728			-\$	966,728	\$	4,060,645
47	1835	Overhead Conductors & Devices	\$ 3,106,818			Ś	3,106,818	-Ś	536,135			-\$	536,135	\$	2,570,683
47	1840	Underground Conduit	s -			Ś	-	Ś	-			Ś	-	s	-
47	1845	Underground Conductors & Devices	\$ 292.254			Ś	292,254	-\$	159.928			-\$	159,928	s	132.326
47	1850	Line Transformers	\$ 2,795,406			Ś	2,795,406	-\$	951,826			-\$	951.826	\$	1.843.580
47	1855	Services (Overhead & Underground)	s -			Ś		Ś				Ś		s	-
47	1860	Meters	s -			Ś	-	Ś				ŝ	-	\$	-
47	1860	Meters (Smart Meters)	\$ 5.117.317			Ś	5,117,317	-\$	594.842			-S	594.842	ŝ	4.522.475
N/A	1905	Land	\$ -			Ś		Ś				\$	00.10.12	ŝ	.,
47	1908	Buildings & Fixtures	\$ 13,617,730				13.617.730	-\$	3,774,479			-\$	3,774,479	ŝ	9.843.251
13	1910	Leasehold Improvements	\$ 115,183			Ś	115,183	-S	127,916			-\$	127,916	-s	12,733
8	1915	Office Furniture & Equipment (10 years)	\$ -			ŝ	115,105	Ś	127,510			Ş	127,510	\$	12,700
8	1915	Office Furniture & Equipment (10 years)	ş -			Ś		Ś	-			Ś		ŝ	-
10	1913	Computer Equipment - Hardware	ş -			Ś		Ś	-			Ś		ŝ	-
45	1920	Computer Equipment - Hardware Computer EquipHardware(Post Mar. 22/04)	\$ -			ŝ		ŝ				\$		\$	-
50	1920	Computer EquipHardware(Post Mar. 22/04) Computer EquipHardware(Post Mar. 19/07)	\$ 33,837			\$	33,837	-\$	18,930			-\$	18,930	\$	14,907
10	1920	Transportation Equipment	\$ 33,837 \$ -			ŝ	33,037	\$	18,950			ŝ	- 10,930	ŝ	14,007
8	1935	Stores Equipment	\$ -			ŝ		ŝ				ŝ		ŝ	
8	1935	Tools, Shop & Garage Equipment	\$ 96.461			ŝ	96.461	-S	36.980			-S	36.980	ş	59.481
8	1940	Measurement & Testing Equipment	\$ 96,461			ې د	89,244	-\$	48,280			-\$	48,280	\$ \$	40,964
8	1945	Power Operated Equipment	\$ 69,244 \$ -			ş	69,244	-> \$	46,260			-> S	48,280	s S	40,904
8	1950		\$ 20,332			ŝ	20.332	-\$	21.019			-\$	21.019	-S	- 687
8		Communications Equipment	\$ 20,332 \$ -			ŝ	20,332	-> \$	21,019			-> \$	21,019	->	667
8	1955	Communication Equipment (Smart Meters)	\$ 347.900			ŝ	347,900	-S	123.684			-\$	123,684	э S	224.216
8	1960	Miscellaneous Equipment	\$ 547,900			Ş	547,900	->	123,004			->	125,064	\$	224,210
47	1970	Load Management Controls Customer Premises	s -			ŝ		Ś	-			s		s	
47	1975	Load Management Controls Utility Premises	ş -			Ś	-	\$				Ś	-	ŝ	-
47	1975	System Supervisor Equipment	ş -		1	Ś		\$	-			Ś		\$	
47	1985	Miscellaneous Fixed Assets	s -			Ś		Ś	-			Ś	-	ŝ	-
47	1905	Other Tangible Property	ş -		1	Ś		ŝ				\$		\$	
47	1995	Contributions & Grants	\$ -			ŝ		\$				ŝ		ŝ	
47	2440	Deferred Revenue ⁵	\$ -		1	ŝ		ŝ				ŝ		ŝ	
	2005	Property Under Finance Lease ⁷	\$ -		1	Ś		ŝ				S		ŝ	
	2003	Sub-Total	\$ 30.954.311	s .	s .		30.954.311	-\$	7.360.746	s -	s -	ې -\$	7.360.746	s S	23.593.565
		Less Socialized Renewable Energy	• 30,834,311	• •		1°	00,004,011	~	1,300,740	• •	• •	r	7,300,740	Ľ	20,000,000
		Generation Investments (input as negative)				\$	-					s	-	\$	-
		Less Other Non Rate-Regulated Utility Assets (input as negative)				s						s	-	s	-
		Total PP&E	\$ 30,954,311	s -	s -	- T	30.954.311	-\$	7.360.746	s -	s .	-\$	7,360,746	\$	23,593,565
						- · ·	, ,		7,300,746	• •	• •	~	7,300,740	*	20,000,000
		Depreciation Expense adj. from gain or loss	s on the retireme	ni or assets (po	DOI OI IIKE ASSE	815),	ii applicable				ł				
	1	Total								s -					

Less: Fully Allocated Depreciation Transportation Stores Equipment Deferred Revenue Net Depreciation \$

			Accou	nting Standard Year	CGAAP 2026	1									
				Co		-		_		Accumulated D				т	
CCA	OEB		0	60	st	1		ı	A	Accumulated L	epreciation			<u> </u>	
CLA Class ²	Account ³	Description ³	Opening Balance ⁸	Additions ⁴	Disposals 6		Closing Balance		Opening Balance ⁸	Additions	Disposals 6		Closing Balance	Net	Book Value
	1609	Capital Contributions Paid	s -			\$	-	ş	ŝ -			Ş	-	s	-
12	1611	Computer Software (Formally known as Account 1925)	s .			s		ş	s -			s		s	
CEC	1612	Land Rights (Formally known as Account 1906)	s .			Ś						ŝ		s	-
N/A	1805	Land	\$ 294,456			\$	294,456	-9	\$ 0			-\$	0	\$	294,456
47	1808	Buildings	\$ -			Ś	254,450	Ś				Ś	-	š	204,400
13	1810	Leasehold Improvements	ş -			ŝ		Ş				Ş		\$	
47	1815	Transformer Station Equipment >50 kV	s -			ŝ	-	\$				ŝ		ŝ	
47	1815		s -			Ş	-	\$				ې S		s S	
47		Distribution Station Equipment <50 kV				ŝ		4							
	1825	Storage Battery Equipment					-					\$		\$	-
47	1830	Poles, Towers & Fixtures	\$ 5,027,373			\$	5,027,373	-\$				-\$	966,728	\$	4,060,645
47	1835	Overhead Conductors & Devices	\$ 3,106,818			\$	3,106,818	-\$				-\$	536,135	\$	2,570,683
47	1840	Underground Conduit	ş -			\$	-	\$				\$	-	\$	-
47	1845	Underground Conductors & Devices	\$ 292,254			\$	292,254	-\$				-\$	159,928	\$	132,326
47	1850	Line Transformers	\$ 2,795,406			\$	2,795,406	-\$	\$ 951,826			-\$	951,826	\$	1,843,580
47	1855	Services (Overhead & Underground)	ş -			\$	-	\$	\$ -			\$	-	\$	-
47	1860	Meters	s -			\$	-	\$	ŝ -			\$	-	\$	-
47	1860	Meters (Smart Meters)	\$ 5,117,317			Ś	5,117,317	-\$				-Ś	594.842	s	4.522.475
N/A	1905	Land	\$ -			Ś	-	Ş				Š		ŝ	-,
47	1908	Buildings & Fixtures	\$ 13.617.730				13.617.730	-5				-S	3,774,479	s	9.843.251
13	1910	Leasehold Improvements	\$ 115,183			ŝ	115,183	-5				-\$	127.916	-\$	12,733
			\$ -			\$	-	4				\$	127,910	s	-
8	1915 1915	Office Furniture & Equipment (10 years)						\$						+	
		Office Furniture & Equipment (5 years)	*			\$	-					\$	-	\$	
10	1920	Computer Equipment - Hardware	ş -			\$	-	\$				\$	-	\$	-
45	1920	Computer EquipHardware(Post Mar. 22/04)	ş -			\$	-	\$				\$		\$	-
50	1920	Computer EquipHardware(Post Mar. 19/07)	\$ 33,837			\$	33,837	-\$				-\$	18,930	\$	14,907
10	1930	Transportation Equipment	\$ -			\$	-	\$				\$	-	\$	-
8	1935	Stores Equipment	ş -			\$	-	\$				\$	-	\$	-
8	1940	Tools, Shop & Garage Equipment	\$ 96,461			\$	96,461	-\$	\$ 36,980			-\$	36,980	\$	59,481
8	1945	Measurement & Testing Equipment	\$ 89,244			\$	89,244	-\$	\$ 48,280			-\$	48,280	\$	40,964
8	1950	Power Operated Equipment	\$ -			\$	-	\$	\$ -			\$	-	\$	-
8	1955	Communications Equipment	\$ 20,332			\$	20,332	-\$	\$ 21,019			-\$	21,019	-\$	687
8	1955	Communication Equipment (Smart Meters)	s -			Ś	-	5	ŝ -			Ś	-	s	-
8	1960	Miscellaneous Equipment	\$ 347,900			\$	347,900	-\$	5 123,684			-\$	123,684	s	224,216
Ū		Load Management Controls Customer	+,			Ť	0,000	Ľ				Ŧ		Ĕ.	
47	1970	Premises	s -			\$	-	\$	ŝ -			\$	-	\$	-
47	1975	Load Management Controls Utility Premises	ş -			\$	-	5	ŝ -			\$	-	s	-
47	1980	System Supervisor Equipment	ş -			\$	-	5				\$	-	ŝ	-
47	1985	Miscellaneous Fixed Assets	ş -	-		Ś		4				ŝ		s	
47	1965	Other Tangible Property	s -	-		ŝ		\$				ş		s S	
47	1990	Contributions & Grants	s -			ŝ	-					ş S		ş S	
			÷					\$						-	
47	2440	Deferred Revenue ⁵	\$ -			\$		\$				\$	-	\$	-
L	2005	Property Under Finance Lease ⁷	\$ -			\$	-	\$				\$	-	\$	-
		Sub-Total	\$ 30,954,311	ş -	\$-	\$	30,954,311	-\$	\$ 7,360,746	ş -	\$.	-\$	7,360,746	\$	23,593,565
1		Less Socialized Renewable Energy										s			
<u> </u>		Generation Investments (input as negative)				>	-	۱H				Ş	-	>	-
1		Less Other Non Rate-Regulated Utility				c.						s		s	
<u> </u>		Assets (input as negative)	\$ 30,954,311	s -	s -	> \$	30,954,311	-9	5 7.360.746	s -	s -	> -\$	7,360,746		23,593,565
		Total PP&E							a 1,360,746	ə -	ə -	-9	1,300,746	•	23,393,565
L		Depreciation Expense adj. from gain or los	s on the retireme	nt of assets (po	ool of like asse	ets),	it applicable	-			ł				
L	1	Total								s -	1				
										ated Depreciation	1	-			
10		Transportation							ransportation			ł			
8		Stores Equipment							tores Equipmen			1			
47		Deferred Revenue							eferred Revenu			1			
								IN	let Depreciation		\$ -	1			

Deferred Revenue
Net Depreciation

Accounting Standard CGAAP

Transportation Stores Equipment Deferred Revenue

8 47

CCA Class ² 12 CEC N/A 47 13 47	OEB Account ³ 1609 1611 1612	Description ³ Capital Contributions Paid	Opening Balance					Closing		Opening				Closing		
12 CEC N/A 47 13	1609 1611	Capital Contributions Paid	Balance	· A												
CEC N/A 47 13	1611				Additions ⁴	Disposals ⁶		Balance		Balance ⁸	Additions	Disposals 6		Balance	Net	Book Value
CEC N/A 47 13	-		\$	-			\$	-	\$				Ş		\$	
N/A 47 13	1612	Computer Software (Formally known as Account 1925)	\$	-			\$		\$	-			ş		\$	
47 13		Land Rights (Formally known as Account 1906)	\$	-			\$		\$	-			\$	-	\$	-
13	1805	Land	\$ 294,4				\$	294,456	-\$	0			-\$	0	\$	294,456
	1808	Buildings		-			\$	-	\$	-			\$	-	\$	
47	1810	Leasehold Improvements		-			\$	-	\$	-			\$	-	\$	-
	1815	Transformer Station Equipment >50 kV	\$	-			\$	-	\$	-			\$	-	\$	-
47	1820	Distribution Station Equipment <50 kV	Ŧ	-			\$	-	\$	-			\$	-	\$	-
47	1825	Storage Battery Equipment	\$				\$	-	\$	-			\$	-	\$	-
47	1830	Poles, Towers & Fixtures	\$ 5,027,				\$	5,027,373	-\$	966,728			-\$	966,728	\$	4,060,645
47	1835	Overhead Conductors & Devices	\$ 3,106,	318			\$	3,106,818	-\$	536,135			-\$	536,135	\$	2,570,683
47	1840	Underground Conduit	\$	-			\$	-	\$	-			\$	-	\$	-
47	1845	Underground Conductors & Devices	\$ 292,				\$	292,254	-\$	159,928			-\$	159,928	\$	132,326
47	1850	Line Transformers	\$ 2,795,				\$	2,795,406	-\$	951,826			-\$	951,826	\$	1,843,580
47	1855	Services (Overhead & Underground)		-			\$		\$	-			\$	-	\$	-
47	1860	Meters	\$	-			\$	-	\$	-			\$	-	\$	-
47	1860	Meters (Smart Meters)	\$ 5,117,	317			\$	5,117,317	-\$	594,842			-\$	594,842	\$	4,522,475
N/A	1905	Land	\$				\$	-	\$	-			\$	-	\$	-
47	1908	Buildings & Fixtures	\$ 13,617,					13,617,730	-\$	3,774,479			-\$	3,774,479	\$	9,843,251
13	1910	Leasehold Improvements	\$ 115,:	183			\$	115,183	-\$	127,916			-\$	127,916	-Ş	12,733
8	1915	Office Furniture & Equipment (10 years)	\$	-			\$	-	\$	-			\$	-	\$	-
8	1915	Office Furniture & Equipment (5 years)	\$	-			\$	-	\$	-			\$	-	\$	-
10	1920	Computer Equipment - Hardware	\$	-			\$	-	\$	-			\$	-	\$	-
45	1920	Computer EquipHardware(Post Mar. 22/04)	Ş				\$	-	\$	-			\$	-	\$	-
50	1920	Computer EquipHardware(Post Mar. 19/07)	\$ 33,	337			\$	33,837	-\$	18,930			-\$	18,930	\$	14,907
10	1930	Transportation Equipment	\$	-			\$	-	\$	-			\$	-	\$	-
8	1935	Stores Equipment	\$	-			\$	-	\$	-			\$	-	\$	-
8	1940	Tools, Shop & Garage Equipment	\$ 96,4	161			\$	96,461	-\$	36,980			-\$	36,980	\$	59,481
8	1945	Measurement & Testing Equipment	\$ 89,3	244			\$	89,244	-\$	48,280			-\$	48,280	\$	40,964
8	1950	Power Operated Equipment	\$	-			\$	-	\$	-			\$	-	\$	-
8	1955	Communications Equipment	\$ 20,	332			\$	20,332	-\$	21,019			-\$	21,019	-\$	687
8	1955	Communication Equipment (Smart Meters)	\$	-			\$	-	\$	-			\$	-	\$	-
8	1960	Miscellaneous Equipment	\$ 347,9	900			\$	347,900	-\$	123,684			-\$	123,684	\$	224,216
47	1970	Load Management Controls Customer Premises	\$	-			\$	-	\$	-			\$	-	\$	-
47	1975	Load Management Controls Utility Premises	\$	-			\$	-	\$	-			\$	-	\$	-
47	1980	System Supervisor Equipment	\$	-			\$	-	\$	-			\$	-	\$	-
47	1985	Miscellaneous Fixed Assets	\$	-			\$	-	\$	-			\$	-	\$	-
47	1990	Other Tangible Property	\$	-			\$	-	\$	-			\$	-	\$	-
47	1995	Contributions & Grants	\$	-			\$	-	\$	-			\$	-	\$	-
47	2440	Deferred Revenue ⁵	s	-			\$	-	\$	-			\$	-	\$	-
	2005	Property Under Finance Lease ⁷	s	-			Ś	-	\$	-			\$	-	\$	-
		Sub-Total	\$ 30,954,	311 \$		s -	\$	30,954,311	-\$	7,360,746	s -	s -	-\$	7,360,746	ŝ	23,593,565
		Less Socialized Renewable Energy					Ľ	, , ,	1				1	1	1	
		Generation Investments (input as negative)					\$	-					\$	-	\$	-
		Less Other Non Rate-Regulated Utility Assets (input as negative)					\$	-					ş	-	\$	-
		Total PP&E	\$ 30,954,3	811 \$	-	\$ -	\$	30,954,311	-\$	7,360,746	s -	s -	-\$	7,360,746	\$	23,593,565
		Depreciation Expense adj. from gain or loss	s on the retir	ement o	of assets (po	ol of like asse	ets).	if applicable	6							-
		Total									\$ -	7				
									Let	ss: Fully Alloca	ated Depreciati	on				
10		Transportation								ansportation			Т			
8		Stores Equipment								ores Equipmen	t		t			
47		Deferred Revenue								ferred Revenu			t			
										t Depreciation		s -	†			