



Ontario Energy Board

Chapter 2 Appendices

Filing Requirements for Electricity Distribution Rate Applications

Version 1.0 (2023)

Utility Name	Synergy North Corporation
Assigned EB Number	EB-2023-0052
Name of Contact and Title	Aaron Blazina, Vice President Finance
Phone Number	807-343-1127
Email Address	ablazina@synergynorth.ca
Test Year	2024
Bridge Year	2023
Last Rebasing Year	2017
Identify the accounting standard used for the test year	MIFRS
Did Synergy North Corporation update its depreciation and capitalization policies?	Yes
If "yes" to cell E34, were the changes in policies reflected in a prior rebasing application?	Yes
When did Synergy North Corporation update its actual depreciation and capitalization policies?	January 1 2013
Identify the year the applicant adopted IFRS for financial reporting purposes	2015
Is Synergy North Corporation applying for cost recovery for the test and/or future year(s) for Green Energy initiatives?	No
Is Synergy North Corporation an embedded distributor?	No

Notes

Pale green cells represent input cells.

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

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



Ontario Energy Board

Chapter 2 Appendices

Filing Requirements for Electricity Distribution Rate Applications

- 1 [LDC Information Sheet](#)
- 2 [Index](#)
- 3 [Cost of Service Application Flowchart - CONTACT OEB STAFF IF TAB REQUIRED](#)
- 4 [List of Key References](#)
- 5 [App.2-A: List of Requested Approvals - CONTACT OEB STAFF IF TAB REQUIRED](#)
- 6 [App.2-AA: Capital Projects Table](#)
- 7 [App.2-AB: Capital Expenditures \(TO BE UPDATED AT THE DRAFT RATE ORDER STAGE\)](#)
- 8 [App.2-AC: Customer Engagement Worksheet](#)
- 9 [App.2-B: General Accounting Instructions Relating to MIFRS Transition - CONTACT OEB STAFF IF TAB REQUIRED](#)
- 10 [App.2-BA: Fixed Asset Continuity Schedule \(TO BE UPDATED AT THE DRAFT RATE ORDER STAGE\)](#)
- 11 [Appendix 2-BB: Service Life Comparison](#)
- 12 [App.2-C: DepExp: Depreciation and Amortization Expense](#)
- 13 [App.2-D: Overhead Expenses](#)
- 14 [App.2-EA: Account 1575 PP&E Deferral Account \(2015 IFRS Adopters\) - CONTACT OEB STAFF IF TAB REQUIRED](#)
- 15 [App.2-EB: Account 1576 - Accounting Changes Under CGAAP \(2012 Changes\) - CONTACT OEB STAFF IF TAB REQUIRED](#)
- 16 [App.2-EC: Account 1576 - Accounting Changes Under CGAAP \(2013 Changes\) - CONTACT OEB STAFF IF TAB REQUIRED](#)
- 17 [App.2-FA: Renewable Generation Connection Investment Summary \(TO BE UPDATED AT THE DRAFT RATE ORDER STAGE\)](#)
- 18 [App.2-FB: Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Enabling Improvement Investments \(TO BE UPDATED AT THE DRAFT RATE ORDER STAGE\)](#)
- 19 [App.2-FC: Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Expansion Investments \(TO BE UPDATED AT THE DRAFT RATE ORDER STAGE\)](#)
- 20 [App.2-G: Service Reliability Indicators](#)
- 21 [App.2-H: Other Operating Revenue \(TO BE UPDATED AT THE DRAFT RATE ORDER STAGE\)](#)
- 22 [App.2-I: Load Forecast CDM Adjustment Workform](#)
- 23 [App.2-IA: Load Forecast Data Instructions](#)
- 24 [App.2-IB: Actual and Forecast Load and Customer Data](#)
- 25 [App.2-JA: OM&A Summary Analysis \(TO BE UPDATED AT THE DRAFT RATE ORDER STAGE\)](#)
- 26 [App.2-JB: Recoverable OM&A Cost Driver Table](#)
- 27 [App.2-JC: OM&A Programs Table](#)
- 28 [App.2-JD: OM&A Programs Table](#)
- 29 [App.2-L: Recoverable OM&A Cost per Customer and per FTE](#)
- 30 [App.2-M: Regulatory Costs Schedule \(TO BE UPDATED AT THE DRAFT RATE ORDER STAGE\)](#)
- 31 [App.2-N: Shared Services and Corporate Cost Allocation](#)
- 32 [App.2-OA: Capital Structure and Cost of Capital](#)
- 33 [App.2-OB: Debt Instruments](#)
- 34 [App.2-Q: Cost of Serving Embedded Distributor\(s\)](#)
- 35 [App.2-R: Loss Factors](#)
- 36 [App.2-S: Stranded Meter Treatment - CONTACT OEB STAFF IF TAB REQUIRED](#)
- 37 [App.2-Y: Transition to MIFRS Summary Impact - CONTACT OEB STAFF IF TAB REQUIRED](#)
- 38 [App.2-YA: One-Time Incremental IFRS Transition Costs - CONTACT OEB STAFF IF TAB REQUIRED](#)
- 39 [App.2-ZA: Commodity Expense](#)
- 40 [App.2-ZB: Cost of Power](#)

Notes: Appendices for the Tariff of Rates and Charges at Current and Proposed Rates, and for the Bill Impacts are now in a separate spreadsheet model. These appendices were formerly 2-Z and 2-W.
The dates on each tab must be filled in and updated if evidence in the tab is updated.

Appendix 2-AA
Capital Projects Table

Net Capital/Gross Capital

Projects	2017	2018	2019	2020	2021	2022	2023 Bridge Year	2024 Test Year
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
SYSTEM ACCESS								
PCB Transformer Replacements (A 01)	70,093	-	122,773	-	2,519	-	-	-
Customer Recoverable System Modifications (A 02)	690,963	258,086	764,044	1,350,435	1,421,111	1,061,957	420,389	433,903
Customer Driven System Expansions (A 11)	82,717	68,784	84,754	53,665	94,060	54,626	63,095	55,499
Residential Service Connections (A 12)	398,439	309,335	381,089	398,015	452,097	332,385	399,623	446,752
General Service Connections (A 13)	517,280	565,596	939,081	488,930	447,137	803,796	513,959	651,833
Expansions for Residential Subdivisions (A 14)	-	51,134	39,406	577,065	857,507	52,446	199,066	140,127
System Relocations (A 15)	-	144,121	1,245,701	34,144	808,330	1,468,409	266,777	92,552
Sentinel Lights (A 19)	-	1,234	-	-	-	-	-	-
Meter Installations (A 21)	221,374	287,214	255,567	118,790	212,496	145,277	180,710	269,828
Kenora Underground Services	12,562	14,503	-	-	-	-	-	-
Miscellaneous	-	212	-	-	-	-	-	-
System Access Total Expenditures	1,942,294	1,688,491	4,370,074	3,298,967	3,382,785	4,065,517	1,984,680	2,091,563
System Access Capital Contributions	1,016,597	1,243,211	2,517,222	2,922,525	2,741,595	3,415,481	1,421,569	1,534,422
System Access Net Expenditures	925,697	445,280	1,852,852	376,442	641,190	650,036	563,111	557,141
SYSTEM RENEWAL								
25 kV Voltage Conversions (B11)								
Spruce/Hemlock Pole Line	-	2,863	12,876	54,583	3,305	647,546	-	-
Kingsway/ Walsh Pole Line	-	-	-	30,921	89,851	881,084	-	-
20th Side Rd 12 k Rebuild	-	-	-	7,104	-	-	-	-
Victor St Pole Line Rebuild	-	-	-	11,556	-	-	-	-
Tupper St 4 kV Pole Line	-	-	-	477,147	46	-	-	-
Walsh Pole Line Rebuild	-	-	-	234,749	250,132	-	-	-
21F6 PH2 Rebuild	-	-	-	3,237	-	-	-	-
Arthur St 2017 25kV Rebuild	5,438	1,016,775	4,000	-	-	-	-	-
25kV Pole Replacements	113,617	-	-	-	-	-	-	-
Walsh-Sprag/Kings	6,670	12,413	33,694	91,660	206,295	-	-	-
Carl-Dublin-Strand Pole	11,676	18,967	565,002	133,576	-	-	-	-
10M1 - Northern-vickers	13,732	187,394	232,788	-	-	-	-	-
Pineview-Sycamore Pole	10,620	11,479	750,862	832	30,150	-	-	-
Agate-Amethyst Pole Line	6,453	15,496	639	-	86,956	685,463	-	-
Arthur Street Easement	3,396	8,794	102	-	-	-	-	-
Edward-William Pole Line	-	-	26,316	10,304	41,251	571,064	-	-
Edward/Ironwood Pole Line	-	-	16,083	12,170	56,122	380,147	-	-
Central Ave 17M1/3 Pole	-	-	-	-	22,773	742,191	-	-
Central Ave 17M 5/6/7 Pole	-	-	-	-	19,543	1,996	-	-
University/ Sherbrooke	-	-	-	-	17,082	99,374	949,891	-
17M2 PH2 Pole Placement	-	-	-	-	-	539,259	1,024,382	-
Edward Ironwood 25kV	-	-	-	-	-	-	636,153	-
Inglewood-Ashland Pole	-	-	-	-	-	9,108	-	1,556,542
4 kV Line Voltage Conversions (B12)								
Black Bay/Dewe Rebuild	1,304,889	36	-	-	-	-	-	-
Dewe/Rita Rebuild	1,596,588	2,010	-	-	-	-	-	-
Donald-Edward Rebuild	-	-	37,757	174,442	483,326	1,225,640	-	-
Ford/ Walnut	3,884	245,238	438,531	-	-	-	-	-
MacDougall /Court	-	1,957	111	977,082	937,571	-	-	-
Ontario/ Second rebuild	-	-	-	-	15,353	93,409	-	416,997
Finlayson- Brodie	1,020,139	-	-	-	-	-	-	-
Strathcona Avenue Pole Line	-	11,234	636,193	-	-	-	-	-
McPherson-Christie	-	843,863	-	-	-	-	-	-
Redmond/Egan Rebuild	-	-	433,383	1,124,791	-	-	-	-
Elm/Campbell	-	11,188	360,070	693,539	-	-	-	-
College Tupper Rebuild	-	-	8,392	37,901	176,817	820,410	1,678,497	-
Miles-Edward (Volt Conv)	26,706	814,002	-	-	-	-	-	-
Cumming - Brodie	549,082	1,744,566	-	-	-	-	-	-
Northern-Vickers	28,793	554,012	1,379,733	-	-	-	-	-
Donald/Mountdale	369,281	625,691	-	-	-	-	-	-
Court/ Van Horne	-	-	9,246	1,022,497	1,411,654	-	-	-
Algoma/Wolseley Rebuild	-	-	2,018	8,618	-	-	-	-
Court-Elgin Rebuild	-	-	-	16,271	24,134	105,604	-	948,733
Court-Wilson Rebuild	-	-	-	7,627	18,843	159,360	1,106,874	2,398,869
21F1 Rebuild and Volt Con	29,068	42,297	304,334	828,174	652,727	-	-	-
21F5	-	-	-	13,629	-	-	-	-
21F6	3,211	-	-	8,710	23,637	19,930	853,442	1,121,604
McDougall/Court PH1-4kV	146,824	72	-	-	-	-	-	-
21F1-Phase 2 - Rebuild	-	-	2,122	35,279	353,697	500,697	657,097	-
Algoma/Wolseley Rebuild	-	1,284	-	-	786,796	-	-	-
MacDougall Court Line Reb PH1-25kV	894,798	20,038	-	-	723,293	-	-	-
Donald/ Vickers Rebuild	-	-	-	-	24,523	45,868	731,607	1,493,245
Tupper/ Dorothy Rebuild	-	-	-	-	-	37,012	-	839,867

**Appendix 2-AA
Capital Projects Table**

Net Capital/Gross Capital

Projects	2017	2018	2019	2020	2021	2022	2023 Bridge Year	2024 Test Year
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
U/G Installations/ Replacements (B14)								
UG Project Design	178	407,400	-	-	-	361,984	-	-
2018 UG Project Design	1,863	-	-	-	-	-	-	-
Part B 10m2 & 10m5 cable	177	1,143	253,447	-	-	-	-	-
Underground Project	1,961	18,522	291,076	-	-	-	-	-
Phillips-Anten	-	-	266,780	4,888	467,817	-	-	-
Phillips-Anten UG Refurb	-	-	-	-	38,800	-	-	-
10M4 & 10M6 Cable	-	-	-	14,086	205,271	-	-	-
River St 2M2/3 Circuit UG	-	-	-	-	155,359	-	-	-
College Park PH2	-	-	-	-	64,128	-	-	-
College Park PH5	-	-	-	-	112,967	-	-	-
James st. Sub UG Refurb PH2	-	-	-	-	-	27,246	500,000	645,769
James st. Sub UG Refurb PH3	-	-	-	-	-	7,574	-	-
River St 2M2/3 Circuit UG	-	-	-	-	-	670,354	-	-
Small Pole Replacements (A 16)	564,340	314,476	421,652	258,392	127,668	27,083	614,122	767,109
Lines Safety Reports (A 17)	644,419	788,986	1,066,477	910,051	1,445,290	842,226	1,267,955	858,848
Transformer/ Switch/ Switchgear Replacements (A18)	989,713	672,006	781,072	661,570	598,339	807,905	867,571	931,873
Operations Safety Reports (A 22)	75,773	288,841	108,099	-	-	-	-	-
Kenora Overhead Renewal	267,340	206,957	-	-	-	-	-	-
Kenora Proactive Renewal (Inspection and Testing Outcomes)	10,691	238,390	-	-	-	-	-	-
Kenora Operations Support	-	54,321	-	-	-	-	-	-
Kenora MTS Refurb	-	-	30,698	-	28,620	49,356	-	-
Stations Renewal Project	-	-	-	21,084	17,944	-	-	-
Design Work	-	-	-	-	-	53,318	273,455	193,354
Tree Trimming	-	-	-	-	-	-	700,000	416,895
Meter & Transformer Spares	15,635	79,611	32,251	597,168	292,907	700,536	-	-
Miscellaneous	30,916	184,939	130,040	191,874	194,301	338,414	123,621	124,335
System Renewal Total Expenditures	8,747,871	9,403,165	8,635,864	8,673,849	10,205,288	11,451,158	11,984,666	12,714,038
System Renewal Capital Contributions								
System Renewal Net Expenditures	8,747,871	9,403,165	8,635,864	8,673,849	10,205,288	11,451,158	11,984,666	12,714,038
SYSTEM SERVICE								
Grid Modernization (A 35)	110,765	218,483	146,052	3,667	242,148	141,726	276,720	323,181
SCADA	40,469	70,041	285,529	83,671	-	-	-	-
System Service Total Expenditures	151,234	288,524	431,581	87,338	242,148	141,726	276,720	323,181
System Service Capital Contributions								
System Service Net Expenditures	151,234	288,524	431,581	87,338	242,148	141,726	276,720	323,181
GENERAL PLANT								
Transportation Equipment	427,028	622,123	439,982	491,899	689,798	787,954	325,000	600,000
Building Improvements	111,818	86,036	40,996	26,061	44,365	55,400	80,000	155,250
IT (Software and Hardware)	143,738	114,127	462,976	191,109	451,743	478,452	419,500	305,000
Equipment - Tools, Shop, Testing, Power and Communication	155,733	244,407	108,043	125,692	84,605	178,134	277,645	171,170
Office Equipment	-	-	-	-	-	29,230	54,000	51,000
Miscellaneous	90,476	25,870	20,799	28,692	2,799	-	18,000	-
General Plant Total Expenditures	928,793	1,092,563	1,072,796	863,453	1,273,310	1,529,169	1,174,145	1,282,420
General Plant Capital Contributions								
General Plant Net Expenditures	928,793	1,092,563	1,072,796	863,453	1,273,310	1,529,169	1,174,145	1,282,420
Miscellaneous								
Total	10,753,594	11,229,532	11,993,093	10,001,082	12,361,936	13,772,089	13,998,642	14,876,780
Less Renewable Generation Facility Assets and Other Non-Rate-Regulated Utility Assets (input as negative)								
Total	10,753,594	11,229,532	11,993,093	10,001,082	12,361,936	13,772,089	13,998,642	14,876,780

Notes:

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

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

Capital Expenditures = In Service Additions

Appendix 2-AB

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

First year of Forecast Period:
2024

CATEGORY	Historical Period (previous plan ¹ & actual)																					Forecast Period (planned)				
	2017			2018			2019			2020			2021			2022			2023			2024	2025	2026	2027	2028
	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Budget	Actual	Var	Budget	Actual ²	Var					
	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%					
System Access	2,814	1,942	-31.0%	2,575	1,688	-34.4%	2,728	4,370	60.2%	2,667	3,299	23.7%	2,506	3,383	35.0%	2,483	4,066	63.7%	1,985	2,795	40.8%	2,092	4,323	2,796	2,455	2,329
System Renewal	8,257	8,748	5.9%	9,264	9,403	1.5%	9,293	8,636	-7.1%	9,990	8,674	-13.2%	10,272	10,205	-0.6%	10,478	11,451	9.3%	11,985	12,029	0.4%	12,714	12,383	12,068	12,151	12,691
System Service	60	151	152.1%	300	289	-3.8%	338	432	27.7%	280	87	-68.8%	300	242	-19.3%	247	142	-42.7%	277	277	0.0%	323	330	336	343	350
General Plant	1,304	929	-28.7%	1,676	1,093	-34.8%	1,256	1,073	-14.6%	901	863	-4.2%	969	1,273	31.4%	1,687	1,529	-8.3%	1,174	1,140	-2.9%	1,282	1,480	1,473	1,617	1,701
EXPENSES	12,435	11,770	-5.3%	13,815	12,473	-9.7%	13,615	14,510	6.6%	13,838	12,924	-6.6%	14,047	15,104	7.5%	14,875	17,188	15.5%	15,420	16,241	5.3%	16,411	18,516	16,673	16,566	17,071
Capital Contributions	1,326	1,017	-23.3%	1,207	1,243	3.0%	1,212	2,517	107.7%	1,218	2,923	139.9%	1,248	2,742	119.7%	1,510	3,415	126.1%	1,422	2,448	72.3%	1,534	3,437	1,865	1,596	1,628
NET CAPITAL EXPENDITURES	11,109	10,754	-3.2%	12,608	11,230	-10.9%	12,403	11,993	-3.3%	12,620	10,001	-20.8%	12,799	12,362	-3.4%	13,364	13,772	3.1%	13,999	13,792	-1.5%	14,877	15,079	14,808	14,970	15,443
System O&M	8,252	8,785	6.5%	8,823	9,155	3.8%	8,993	8,881	-1.2%	9,244	8,317	-10.0%	9,505	8,387	-11.8%	10,542	11,359	7.8%	11,253	11,253	0.0%	11,779	\$ 12,014	\$ 12,255	\$ 12,500	\$ 12,750

Notes to the Table:

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

2. Indicate the number of months of "actual" data included in the last year of the Historical Period (normally a "bridge" year): 2023 Projections include 6 months of actual data.

3. System O&M contains the following accounts: 5005, 5010, 5012, 5014, 5015, 5016, 5017, 5020, 5025, 5030, 5035, 5040, 5045, 5050, 5055, 5060, 5065, 5070, 5075, 5085, 5090, 5095, 5096, 5105, 5110, 5112, 5114, 5120, 5125, 5130, 5135, 5145, 5150, 5155, 5160, 5165, 5170, 5172, 5175, 5178, 5195

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

Appendix 2-AC Ongoing Customer Engagement Activities Summary

Provide a list of customer engagement activities	Provide a list of customer needs and preferences identified through each engagement activity	Actions taken to respond to identified needs and preferences. If no action was taken, explain why.
<p>Customer Satisfaction Survey - Residential and Small Commercial Customers - (Annual, latest survey completed Fall 2022)</p> <p>Total number of residential customers engaged: 400 (Thunder Bay=360, Kenora=40)</p>	<p>SNC has engaged UtilityPULSE / Brickworks to conduct a Customer Satisfaction Survey. The primary objective of the survey is to provide information that supports discussions about improving customer care at every level of SNC. The survey results were based on 402 one-on-one telephone interviews, chosen from a random sample of customers.</p> <p>Each customer response/score in the annual survey is carefully analyzed and is an important indicator/influencer of what needs to be reviewed in SNC processes and/or services.</p> <p>Summary of aggregated phone survey results:</p> <ul style="list-style-type: none"> - Input from customers was positive and above provincial and national standards. Some notable statistics include: - Overall Customer Satisfaction (2022= 90%, 2021= 91%, 2019 = 88%). - Reliability Satisfaction (2022=93%, 2021=92%) - Customer Service Satisfaction (2022=90%, 2021=88%) - Net Promoter Score (2022=36, 2021=75) - Customer Satisfaction Index (2022=83.4%, 2021=84%) <p>Customers expressed a need for the following:</p> <ul style="list-style-type: none"> - Digitization of services. - Outbound and proactive communications. - Reliable and safe electricity. - Continued improvements to ensure reliability, reduce outages and duration of outages, especially during extreme weather events. - Enhanced cyber security. - Education on incentive programs, conservation and understanding their bills. 	<p>For many years, SNC has analyzed customer survey responses and made improvements to better meet customer expectations as identified in the surveys. Although overall satisfaction scores have remained high, there is always room for improvement.</p> <p>In response to residential customer feedback, SNC has:</p> <ul style="list-style-type: none"> - Developed a new, user friendly website that customers can quickly and easily get questions answered - Update our outage map in real time to give customers outage information/restoration times - Use social media (Twitter and Facebook) to update outage information - Developed an IT Roadmap to ensure customers' information is secure. - added self service options for our customers which include opening, moving, closing of accounts and pre-authorized debit. - have utilized auto calls for past due accounts and planned power outages. Also used it to advise customers of the Affordability Fund Trust Programs. Plan to further use these for vegetation management and neighbourhood notices to have quicker means of communication. - CSRs are now able to work from home and can be logged in quicker to respond to outage calls. - With now posting on social media and outage map, afterhours response time for from system control is quicker due to decreased calls being pushed to the trouble line.
<p># Inbound phone calls / Customer phone calls related to new accounts, bill inquiries, etc. (Ongoing)</p> <p>- 2017 - 46,733 calls, 2018 - 42,837 calls, 2019 - 51,014 calls, 2020- 48,032 calls, 2021 - 43,300 calls, 2022 - 46,620 calls</p>	<p>Customers primarily engage with SNC for the following needs:</p> <ul style="list-style-type: none"> -Need to explain the bill, -Need to make payment arrangements, -account balances, -billing inquiries, -services such as e-Billing, TOU rates, outages, bill components, high bills -inquire as to low income assistance programs available, etc. -New accounts, moving accounts and closing of accounts <p>Reminded of the need to focus on affordable rates</p> <p>Identified need to assist customers with billing and energy literacy information</p> <p>Identified need for e-billing and self-service options</p> <p>Customers expressed need for more information when signing for a new account, moving an account or closing an account.</p>	<ul style="list-style-type: none"> * Trained all front office staff to handle inquiries/expanded training for CSRs to deal with payment arrangements (AMP) * liaise with LSPC and KDSB to offer LEAP * Website enhancement for low-income programs (OESP) * Update website with current bill information * Increased CDM activities to assist with conservation, promotion of MyEnergy to assist customers with consumption management. Successfully implemented and executed the BHT for customers along with * Offer more self-service options for customers * Marketed e-billing service and launched "MyEnergy" (self-service portal) in 2014. MyEnergy allows customers to sign for service, sign up for pre-authorized, monitor their usage and move or close accounts. Enhanced this service with a new portal in 2022. * Continued focus on monitoring of bill impacts and maintaining competitive distribution rates * Redesigned the SNC website when Thunder Bay and Kenora merged to make it user friendly. Found which pages customers accessed most and made them easily accessible. - created Welcome, Move and Closing of account packages to email to customers to provide them with information
<p>Customer phone calls related to storms and outages, maintenance projects and vegetation management (Ongoing)</p>	<p>Identified need for social media information source on storm outages</p> <p>Identified need to provide customers with more on-line information with regard to outages, including visual depiction</p>	<p>Launched social media channels (Twitter and Facebook) in 2014</p> <p>Implementation of OMS with linkage to distribution system mapping in order to display the outage geographically on the EPI website for late 2015. Map is updated as more information becomes known as is social media.</p>
<p>Inbound Customer service inquiries via social media</p>	<p>SNC addresses all social media inquiries across all platforms.</p>	<ul style="list-style-type: none"> - SNC has social media accounts on Facebook, Twitter and LinkedIn. - These accounts are used to communicate with customers about Unplanned Power Outages, Safety Education, SNC programming and customer service options/announcements.
<p>Automated Phone Calls</p>	<p>Automated calls for past due accounts started in 2018. Identified that they could be utilized in other aspects of the company.</p>	<p>LDC began utilizing automated phone calls to assist in communication for planned power outages in 2021. Looking to start using automated calls for our neighbourhood meetings as well.</p>

Completing Appendix 2-AC is optional

File Number: EB-2023-0052
 Exhibit: 1
 Tab:
 Schedule:
 Page:
 Date: 2023-08-16

Appendix 2-AC

# Inbound written inquiries responded to: - 2017 - 271 inquiries, 2018 - 451 inquiries, 2019 - 724 inquiries, 2020 - 737 inquiries, 2021 - 893 inquiries, 2022 - 501 inquiries	Need to explain the bill, need to make payment arrangements, account balances, billing inquiries, services such as e-Billing, TOU rates, outages, conservation programs, bill components, inquire as to low income assistance programs available, new accounts, transferring of services and closing accounts etc. - customers expressed a need for sending in pre-authorized through the MyEnergy portal	Trained all front office staff to handle inquiries - created pre-authorized form on portal as another self service option in 2019
Bill Messages, for both electronic billing and paper billing (On-going)	Monthly billing provides opportunity for SNC to easily and frequently interact with all its customers.	Bill Messages are scheduled throughout the year with monthly invoices on various topics such as low income programs, rate changes, safety and new programs (e-Billing and MyEnergy).
Vegetation Maintenance Program (On-going)	Need to confirm scope of work on each property to safely establish right of way.	- Notices of Annual Tree Trimming to all customers in the area with an explanation as to why this work is necessary. This is sent prior to work being completed in the area. If customers have further inquiries, they are directed to call the Utility Arborist Coordinator. - Forestry projects that are integrated within Capital Construction work are also presented to affected customers during SNC Neighbourhood meetings. These meetings are held both virtually and in-person and foster open communication between customers and SNC engineering for feedback on project scope and timelines.
Approximate # Forestry Customer Calls 2017 - 639 calls, 2018 - 611 calls, 2019 - 817 calls, 2020 - 760 calls, 2021 - 669 calls, 2022 - 538 calls	Customer requests to cut back trees interfering with power lines. Customers have expressed the need for trees but also the burden they cause.	Customers required to sign off on work consent before work begins. LDC will continue to investigate all customer requests. SNC has taken customer feedback about trees to create a proactive approach with tree trimming.
Approximate # requests for locating electrical infrastructure 2017 - 7855 requests, 2018 - 8233 requests, 2019 - 8894 requests, 2020 - 9949 requests, 2021 - 10,010 requests, 2022 - 8138 requests	Need to build new infrastructure requires electrical plant to be safely located so construction can proceed.	Locales are all now scheduled through On1Call as mandated by the Government of Ontario. On1Call then contacts LDC to set up appointment.
Electrical Safety Awareness Program - 118 Elementary school presentations	The goal of the Hi-Line Hazard Electrical Safety and awareness programs to educate elementary students electrical safety hazards at home and in their community.	Offer an in-classroom program for elementary school students in the Region. This program ran in-person from 2017-2019 and moved online in 2020 due to the COVID-19 pandemic.
Construction Projects Including: Line Rebuilds, Area Plan Development, and Line Relocations	Need for coordinated, multi utility infrastructure development according to customer schedule and budgets	LDC solicits information about plans and requests input and/or concerns from customers. Depending on the project various notifications are done - see details in exhibit 1. Pre-Construction notices are sent describing timelines and details.
High Consumption Energy Users	Assist customers in managing their electricity consumption and provide education.	CSRs are trained to assist customers and walk through their electricity consumption. If required, further individual meetings with customers either in-person or via telephone. Customers are provided with a historical analysis of their electricity consumption, explanation for high consumption, an evaluation of their home/equipment and solutions for lowering consumption (if able).
Municipal Government Consultations	Need for shared information on planning and development	Plans need to be communicated in order to ensure appropriate design or construction decisions and system planning
Customer Demand Work	Customer require new services, service upgrades, increased transformation, service new developments including subdivisions	Requests are managed through the Power Systems Clerks who schedule appointments accordingly for customers.
Trouble call response	Customer requests for information on power outages and need for power restoration	24/7 coverage with ability to call in necessary resources to respond to most contingency situations. Staff are called in afterhours during major outage events to ensure customers are able to communicate with SNC in a timely manner. Developing and utilizing Outage Management Software as well as increase usage of social media updates.
CDM Participation in IESO Conservation Programs - Residential and Commercial	- Provide education and programming on how customers can reduce their energy consumption and ultimately costs through conservation efforts.	- Connect customers with IESO programs in market.
Future Customer Needs	- Customer desire to reduce electricity costs, participate in electricity generation and reduce power interruptions	- In partnership with Powerstream Inc., SNC first implemented the Power.House system in 2017. The system allows residential customers to reduce electricity cost by offsetting their usage with electricity generation from their own home, while also providing support to the electrical grid. - Since the inaugural installation, SNC continues to explore how customers will interact with the grid moving forward, such as storage, solar and other renewable options. - SNC has been published in three articles though IEEE on its investigation of peak load shedding.
Community Volunteerism (Ongoing)	SNC employees volunteer during work hours at local community organizations and events. These events include: Shelter House meal services, walks for specific causes, and community clean-ups to name a few. SNC has a employee Connections Committee that leads all community and volunteer initiatives.	- Employee empathy and sensitivity to community interaction - Employees are given the opportunity to give back to their communities outside of the electrical services provided at SNC.

Completing Appendix 2-AC is optional

File Number: EB-2023-0052
 Exhibit: 1
 Tab:
 Schedule:
 Page:
 Date: 2023-08-16

Appendix 2-AC

Business Energy Advocate Program Ongoing) - 39 Business Energy Action Plans Completed	SNC's Business Energy Advocate Program (BEAP), provides business customers in Thunder Bay and Kenora with specific guidance on billing, energy usage, and available programs in their jurisdiction.	- BEAP brings value to businesses in the SNC community by reducing energy cost expenses through innovative solutions unique to each customer. - SNC's Business Relationship Coordinator prepares individualized Energy Action Plans that support overall energy savings and options for environmentally friendly solutions.
Neighbourhood Meetings, (2022=9 meetings, 2021= 4 meetings)	Customers are informed of Capital Construction projects planned in their community, how they will be impacted and are given the opportunity to give feedback and voice concerns. SNC ensures that the meetings are limited to specific geographic neighbourhoods so that customers can speak with project managers in detail about construction aspects impacting their homes. Examples of this are noise level, vegetation trimming/removal, right of way access and/or infrastructure.	SYNERGY NORTH Customer Service, Engineering and Communications staff meet with customers virtually and/or in person to present Capital project details and takes customer feedback into account when finalizing designs if practical.
Public Safety Awareness Survey	Public Safety Initiative as per OEB Mandate. The survey is conducted every other year to a random sample of the general public. Summary of aggregated phone survey results: - Likelihood to Call Before Digging (2022= 93%, 2020= 78%, 2018 = 85.7%). - Proximity to Overhead Powerlines (2022=83%, 2020=76%, 2018=77.9%) - Proximity to Downed Powerlines (2022=81%, 2020=83%, 2018=80.1%)	SNC utilizes the Public Safety Awareness Survey results to inform its Safety Education initiatives and campaigns.
Chamber of Commerce events, attended annually in both Thunder Bay and Kenora service territories.	SYNERGY NORTH actively participates in its local Chamber of Commerce by supporting and attending events to interact with local business persons	Staff are able to hear their electricity concerns, provide industry education and assistance where needed. Supporter of local business awards where members of the local business community are celebrated for their successes.
Shareholder Meetings (Annually)	SNC meets regularly with its shareholders to discuss debt repayments, dividends, operational performance, year end financials and any other matters of significance.	SNC takes shareholder feedback and integrates into strategic planning
MyEnergy Portal	The MyEnergy portal gives customers the ability to view bills online, track electricity consumption, view account information, and move electricity services. Customers also can use an online calculator (based on two years of energy consumption data) to determine whether a Time-of-Use or Tiered pricing is a good fit for them. Customers registered on the portal are automatically registered for electronic billing. A need for a clear choice for a customer when choosing an electricity plan came to light.	- The customer service portal enhances customer experience and ensures SNC customers have easy access to their accounts, 24/7. - A marketing campaign was developed and delivered to encourage customers to enroll in electronic billing and the portal. - customers can easily choose the right electricity plan for themselves by using the embedded bill calculator which takes their historical usage and gives them a rate comparison between all the plans
Community Outreach	Customers appreciate the opportunity to discuss their concerns and account needs in-person. It also provides the opportunity for customers to provide feedback on services they have received to wish to receive. SNC offers information and education on low income support, customer offerings, safety programming and other LDC initiatives.	- Customer Service employees attend community events (local Home Shows) to interact and engage customers about their accounts and needs. -Human Resources and Safety team members attend local career fairs and gatherings to promote and answer inquiries about working at SNC and in the electrical industry. - SNC's Renewable Energy and Human Resources & Safety departments presented to students in the Outland Youth Project on SNC's SEED initiative, as well as career pathways at SNC and provided tips for applying for jobs. The Outland Youth Project provides a safe and predictable learning environment for high-school aged Indigenous youth.
Electric Vehicles - Our customers are becoming increasingly interested in EV's, and we have commenced a comprehensive plan to prepare for Ontario's EV market transformation.	EV's and charging stations will play an increasingly important role in Thunder Bay and Kenora's electricity grid. To better serve our customers and meet those expectations we have developed an EV portal where customers can come to gather and share information about their EV's. The portal is the first step in our growing relationship with EV owners in Northwestern Ontario.	We began work with Car Dealerships in the district to develop a marketing strategy that help to connect SYNERGY NORTH with new EV owners in Northwestern Ontario. SYNERGY NORTH was a vendor at the Thunder Bay EV Show.
Accessibility Policy	All customers should have the same level of service	SNC is compliant with all accessibility legislation as outlined in SYNERGY NORTH's Accessibility Plan which is posted on the company website.
Partnerships with external agencies to promote health and safety in the community	Sharing and promotion of best safety practices and measures to peers of SNC and the greater community.	Partnership with Active Transportation (city program) in their Be Safe Be Seen Campaign to raise awareness about the dangers of walking and biking at night. Partnership with the Canadian Red Cross, St. John's Ambulance, Lakehead Social Planning Council/211, Fire and Rescue, EMS and the City in the STORM Ready campaign. The campaign was designed to remind residents that they need to be prepared to take care of themselves and their family for 72 hours in the event of an emergency. Annual sponsor at the Health & Safety Ontario Health and Safety Conference (Forum North). LDC regularly provides speakers for this conference on topics such as contractor safety, ergonomics and best practices in safety management systems.

Completing Appendix 2-AC is optional

File Number: EB-2023-0052
 Exhibit: 1
 Tab:
 Schedule:
 Page:
 Date: 2023-08-16

Appendix 2-AC

Public Safety Campaigns	Delivery of public safety information and education to customers based on the results of the Public Safety survey.	<p>Dig Safe Campaign:</p> <ul style="list-style-type: none"> - Annual Call Before You Dig promotion during Ontario One Call Dig Safe month (April). Information distributed to customers and contractors through media, social media, at area hardware suppliers, through presence at local trade shows, and signage on SNC fleet. Web page promotion with links to further related information. Annual bill messages include information and a reminder for customers to call for locates prior to digging in the ground. - Annual Damage Prevention Presentation and Breakfast: Staff from the Asset Management and Engineering Department has participated in an event with other local utilities over the last few years. The event focuses on contractor safety and excavation procedures when working in the vicinity of construction sites. <p>Hit the Brakes Campaign:</p> <ul style="list-style-type: none"> - As a result of shareholder feedback, SNC developed and delivered a Hit the Brakes. Not Us. campaign to support the safety and awareness of people performing roadside work this summer. The initiative urges drivers to do their part and slow down when driving through work zones for the protection of workers and our community. - Information distributed to customers and contractors through media, social media, online advertising, and signage on SNC fleet. <p>Powerline Safety Week:</p> <ul style="list-style-type: none"> - Powerline Safety Week promotion. Television, radio, and newspaper ads with direct messages regarding powerline safety. Communication materials provide education on safe practices around powerlines, with links to the ESA website for more information.
Enhanced Contractor Safety Management at the LDC, shared resources with other organizations in the City with significant buying power.	Need to assist companies hiring contractors on best practices from a Health and Safety perspective.	<p>Contractor Compliance website was adopted as a method of prequalifying contractors. This community initiative also resulted in education for other organizations with significant purchasing power to do the same. With consistent standards and a simplified method for potential contractors to prequalify for work, work is done safer and over time, more contractors are eligible to bid on work, thus reducing prices.</p> <p>SNC has also had representatives speak at the local Partners In Prevention conference on the topic of Contractor Safety Management.</p>
Take Your Kids to Work Day (Annually)	Provincial initiative where students spend the day at the workplace of a parent, relative, or friend to learn about the world of work and early career planning.	SNC hosts Take Your Kids to Work Day. This educates grade nine students about possible jobs at the LDC, and has evolved to include several topics including safety, conservation and renewable activities.

Completing Appendix 2-AC is optional

File Number: EB-2023-0052
 Exhibit: 1
 Tab:
 Schedule:
 Page:
 Date: 2023-08-16

Appendix 2-AC Application Specific Customer Engagement Activities Summary

Provide a list of customer engagement activities	Provide a list of customer needs and preferences identified through each engagement activity	Actions taken to respond to identified needs and preferences. If no action was taken, explain why.
<p>PHASE 1: Online Customer Engagement Survey – Open to all customers/public (June 2022 to October 2022)</p> <p>Total customers engaged in Phase 1: 4,177 customers</p> <ul style="list-style-type: none"> - 4,126 residential customers - 39 small businesses - 12 commercial/Industrial customers 	<p>SNC used the Bang the Table Platform to conduct an Online Customer Engagement Survey with residential and commercial/industrial customers. Customers were invited to participate via email, bill inserts, social media and SNC's website.</p> <p>Summary of aggregated Online Survey results:</p> <ul style="list-style-type: none"> - Customers believe that safety and reliability are more important than cost; however, rates are still a priority. - Customers are dissatisfied with blips and outages. They would like improved communications for when an outage occurs, the duration, and the cause. - Innovative technologies that will reduce rates over time are important to customers. - Customers like easy to use self service options - Customers would like to see more renewables and clean energy. - There is a desire for better consumption monitoring to control electricity usage. - 70% of customers said they would like regular communications from SNC via email, website or bill insert. Customers in our first survey expressed that our cybersecurity spending is sufficient. - Customers were agreeable to our vegetation management spending. Overall, customers chose an option which suggested we spend more on our vegetation program to ensure we are compliant with ESA standards. The majority of customers chose to spend between \$1.00 and \$1.50 per bill at the speed described in the survey, as opposed to the other choices contained within the survey. - Customers have consistently told us that they prefer a proactive response to our capital program, changing out equipment prior to failure in order to avoid longer outage times. - Finally, our customers have always told us that lower costs are their #1 priority. This is always the lead concern during the capital planning process, and a priority we understand and take very seriously. 	<p>In response to both residential and commercial/industrial customer feedback, SNC has:</p> <ul style="list-style-type: none"> - Committed to ensuring grid infrastructure is reliable and safe with pole and switchgear replacement projects, line reconstruction work due to road widening, and the porcelain to polymer insulator replacement program. - SNC plans to elongate rate increase as indicated by customers in Phase One survey for our vegetation management. - SNC did not increase our cybersecurity budget going forward given customer feedback. SNC has changed the spending to a steady state. - SNC has identified aging equipment and vegetation in our service territories and have prioritized work based on this - SNC understands costs have risen for customers and make efforts to implement efficiencies to support cost reductions for customers as much as possible. -Plans to implement an automated text message and email service to inform customers about outages and restorations.
Customer Engagement Platform / Have your Say at Synergy North	Customers also had the opportunity to openly express their thoughts, concerns or ideas with SNC through the Have Your Say Synergy site. Customers expressed they like to have an opinion when it comes to construction and tree trimming in their neighbourhoods.	SNC determined that education is needed for our customers anytime we are doing work in their area. Neighbourhood meetings are now being held prior to any construction project happening in our communities.

Completing Appendix 2-AC is optional

File Number: EB-2023-0052
 Exhibit: 1
 Tab:
 Schedule:
 Page:
 Date: 2023-08-16

Appendix 2-AC

<p>PHASE 2: Online Customer Engagement Survey – Open to all customers/public (April 2023 to June 2023)</p> <p>Total customers engaged in Phase 2: 309 -267 Thunder Bay residential customers -42 Kenora residential customers</p>	<p>SNC once again employed the Bang the Table Platform to conduct an Online Customer Engagement Survey, this time primarily targeting residential customers. Customers were invited to participate via local media promotion, online advertising, radio advertising, social media, an online contest and SNC's website.</p> <p>Engagement was categorized based upon the customers respective rate zone (i.e Kenora or Thunder Bay). Summary of aggregated Online Survey results are as follows:</p> <p>Thunder Bay Rate Zone (267 customers) - In follow-up to the Phase 1: Survey question, the majority of customers agree with a seven-year project pacing. - The majority of customers (95%) understood the operational efficiencies as presented. - The majority of customers (83%) understood the commercial funding methodology as presented. - The majority of customers (92%) supported the capital plan as presented or understood the capital is necessary. - The majority of customers (86%) understood the outcomes of the presented cost allocation. - The majority of customers (92%) understood the inflationary cost pressures. - The majority of customers (90%) understood that Synergy North has several other required costs. - The majority of customers (91%) supported the investment plan as presented or understood the required investment is necessary.</p> <p>Kenora Rate Zone (42 customers) - In follow-up to the Phase 1: Survey question, the majority of customers agree with a seven-year project pacing. - The majority of customers (81%) understood the operational efficiencies as presented. - The majority of customers (67%) understood the commercial funding methodology as presented. - The majority of customers (90%) supported the capital plan as presented or understood the capital is necessary.</p>	<p>In response to both residential and commercial/industrial customer feedback, SNC has:</p> <ul style="list-style-type: none"> - first survey set customer expectation on bill impact ranges and the second survey gave exact bill impacts to demonstrate each proposed programs - Phase 2 has allowed SNC to gain insight as to whether customers understood the impact it would have on their bill, with the majority understanding
<p>Local Advisory Committee (LAC) has been meeting since 2018. The committee consists of 6-8 members of our community. Members represent residential, small business and commercial customers. The LAC meets 4-5 times each year to give input on customer service, construction, outages, etc.</p>	<p>The Local Advisory Council (LAC), which represents the voice of Synergy North's customers, was engaged during the preparation of the distribution system plan and the cost of service application. The proposals, decisions, and direction outlined in the cost of service application all stemmed from ongoing discussions between Synergy North and our LAC.</p> <p>The LAC is open to any customers interested in closer involvement with Synergy North and who want to learn more about what we do. It keeps a close focus on decisions that will impact customers, providing valuable input on customer needs and expectations. This helps shape the company's plans as we manage an evolving electricity industry.</p> <p>The LAC was key in developing the above-mentioned customer survey's. All content on the above referenced website and "Have Your Say" survey were closely vetted and approved by the LAC. They have provided input and insight for each discussion topic. The LAC has covered the distribution plan, power outages and the outage management system, safety, review of past customer survey results, merger overview, the Business Energy Advocate Program, planned outages and capital engagement, cost of service and customer engagement, tree trimming and economic social governance.</p>	<p>In response to feedback from the LAC, SNC has:</p> <ul style="list-style-type: none"> - Made adjustments to each customer survey in terms of verbiage, phrasing, presentation and functionality. - Gathered input on cost of service application and distribution system plans which has helped SNC prepare for anticipated customer reactions and impressions for each initiative. - Gathered input on best course of action for survey delivery. - made changes to the DSP prioritization matrix from their feedback - moved Neighbourhood meetings from online to in person

Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts. If this is the first application where the applicant is rebasing under MIFRS, contact OEB staff for further guidance on the appropriate fixed asset continuity schedules to complete (i.e. applicable years and accounting standard for each schedule).
 - The "CCA Class" for fixed assets should generally agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).
 - The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the OEB.
 - The additions in column (E) must not include construction work in progress (CWIP).
- Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1905 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.
 - The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.
 - This account includes the amount recorded under finance leases for plant leased from others and used by the utility in its utility operations.
 - 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.

Accounting Standard MIFRS
Year **2017** **KHEC**

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				
			Opening Balance ⁵	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance ⁵	Additions	Disposals ⁶	Closing Balance	Net Book Value
	1609	Capital Contributions Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	1611	Computer Software (Formally known as Account 1925)	\$ 30,009	\$ -	\$ -	\$ 30,009	\$ 30,009	\$ -	\$ -	\$ 30,009	\$ -
CEC	1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	1805	Land	\$ 2,366	\$ -	\$ -	\$ 2,366	\$ -	\$ -	\$ -	\$ -	\$ 2,366
47	1808	Buildings	\$ 33,698	\$ -	\$ -	\$ 33,698	\$ 5,321	\$ 1,774	\$ -	\$ 7,094	\$ 26,604
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ 2,778,226	\$ 10,891	\$ -	\$ 2,788,918	\$ 325,884	\$ 110,645	\$ -	\$ 436,529	\$ 2,352,389
47	1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 2,742,449	\$ 316,207	\$ -	\$ 3,058,656	\$ 466,137	\$ 174,101	\$ -	\$ 640,238	\$ 2,418,418
47	1835	Overhead Conductors & Devices	\$ 970,010	\$ 48,973	\$ -	\$ 1,018,982	\$ 95,341	\$ 36,674	\$ -	\$ 132,015	\$ 886,967
47	1840	Underground Conduit	\$ 130,843	\$ 8,302	\$ -	\$ 139,144	\$ 44,341	\$ 15,102	\$ -	\$ 59,443	\$ 79,701
47	1845	Underground Conductors & Devices	\$ 333,760	\$ 4,260	\$ -	\$ 338,020	\$ 106,890	\$ 36,645	\$ -	\$ 143,535	\$ 194,485
47	1850	Line Transformers	\$ 1,124,891	\$ 109,932	\$ -	\$ 1,234,823	\$ 168,109	\$ 68,745	\$ -	\$ 236,853	\$ 997,970
47	1855	Services (Overhead & Underground)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1860	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1860	Meters (Smart Meters)	\$ 689,797	\$ 70,152	\$ -	\$ 759,949	\$ 202,643	\$ 72,842	\$ -	\$ 275,485	\$ 484,464
N/A	1905	Land	\$ 16,562	\$ -	\$ -	\$ 16,562	\$ -	\$ -	\$ -	\$ -	\$ 16,562
47	1908	Buildings & Fixtures	\$ 634,008	\$ -	\$ -	\$ 634,008	\$ 105,814	\$ 35,296	\$ -	\$ 141,110	\$ 492,898
13	1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 25,177	\$ -	\$ -	\$ 25,177	\$ 11,867	\$ 3,982	\$ -	\$ 15,849	\$ 9,327
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 19,012	\$ 1,351	\$ -	\$ 20,363	\$ 13,440	\$ 3,371	\$ -	\$ 16,811	\$ 3,552
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				\$ -				\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)				\$ -				\$ -	\$ -
10	1930	Transportation Equipment	\$ 554,966	\$ 705	\$ -	\$ 555,671	\$ 249,522	\$ 40,194	\$ -	\$ 289,716	\$ 265,955
8	1935	Stores Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1945	Measurement & Testing Equipment	\$ 72,058	\$ -	\$ -	\$ 72,058	\$ 27,856	\$ 6,809	\$ -	\$ 34,665	\$ 37,392
8	1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1955	Communications Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ 35,709	\$ 16,099	\$ -	\$ 51,809	\$ 20,496	\$ 3,664	\$ -	\$ 24,160	\$ 27,649
47	1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 313,374	\$ 2,469	\$ -	\$ 315,843	\$ 81,989	\$ 28,028	\$ -	\$ 110,017	\$ 205,826
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	2440	Deferred Revenue ⁵	\$ 169,970	\$ 43,418	\$ -	\$ 213,388	\$ 8,728	\$ 7,276	\$ -	\$ 16,005	\$ 197,384
	2005	Property Under Finance Lease ⁷	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sub-Total	\$ 10,336,944	\$ 545,723	\$ -	\$ 10,882,667	\$ 1,946,931	\$ 630,595	\$ -	\$ 2,577,526	\$ 8,305,141
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -
		Total PP&E for Rate Base Purposes	\$ 10,336,944	\$ 545,723	\$ -	\$ 10,882,667	\$ 1,946,931	\$ 630,595	\$ -	\$ 2,577,526	\$ 8,305,141
		Construction Work In Progress				\$ -				\$ -	\$ -
		Total PP&E	\$ 10,336,944	\$ 545,723	\$ -	\$ 10,882,667	\$ 1,946,931	\$ 630,595	\$ -	\$ 2,577,526	\$ 8,305,141
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁸									
		Total					\$ 630,595				

		Less: Fully Allocated Depreciation	
		Transportation	
		Stores Equipment	
		Deferred Revenue	-\$ 7,276
		Net Depreciation	\$ 637,871

Appendix 2-BA

Fixed Asset Continuity Schedule ¹

Notes:

- 1Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts. If this is the first application where the applicant is rebasing under MIFRS, contact OEB staff for further guidance on the appropriate fixed asset continuity schedules to complete (i.e. applicable years and accounting standard for each schedule).
- 2The "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).
- 3The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the OEB.
- 4The 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.
- 5Amortization of deferred revenue will be removed from the depreciation expense shown on this fixed asset continuity schedule as it should be included as income in Appendix 2-H Other Revenues.
- 6
- The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.
- 7This account includes the amount recorded under finance leases for plant leased from others and used by the utility in its utility operations.
- 8The 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.

Accounting StandardMIFRS

Year2017

IBHEDI

CCA Class ²	OEB Account ³	Description ³	Cost					Accumulated Depreciation				
			Opening Balance ⁸	Additions ⁴	Disposals ⁶	Closing Balance	RRR DATA	Opening Balance ⁸	Additions	Disposals ⁶	Closing Balance	Net Book Value
	1609	Capital Contributions Paid	\$ 1,272,321	\$ -	\$ -	\$ 1,272,321	\$ -	\$ 340,597	\$ 50,893	\$ -	\$ 391,490	\$ 880,831
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,325,017	\$ 2,691	\$ -	\$ 1,327,708	\$ -	\$ 1,274,718	\$ 29,336	\$ -	\$ 1,304,054	\$ 23,655
CEC	1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	1805	Land	\$ 133,038	\$ -	\$ 1,852	\$ 131,186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,186
47	1808	Buildings	\$ 7,456,455	\$ 100,100	\$ -	\$ 7,556,555	\$ -	\$ 2,515,757	\$ 201,134	\$ -	\$ 2,716,891	\$ 4,839,664
13	1810	Leasehold Improvements	\$ 63,262	\$ -	\$ -	\$ 63,262	\$ -	\$ 63,262	\$ -	\$ -	\$ 63,262	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 8,319,236	\$ 38,000	\$ -	\$ 8,357,236	\$ -	\$ 7,122,683	\$ 159,691	\$ -	\$ 7,282,374	\$ 1,074,862
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 44,895,096	\$ 4,284,800	\$ 619,969	\$ 48,559,926	\$ -	\$ 12,599,135	\$ 1,040,075	\$ 408,402	\$ 13,239,808	\$ 35,329,118
47	1835	Overhead Conductors & Devices	\$ 40,698,870	\$ 3,477,099	\$ 569,980	\$ 43,605,989	\$ -	\$ 17,454,701	\$ 566,489	\$ 520,247	\$ 17,500,942	\$ 26,105,047
47	1840	Underground Conduit	\$ 15,628,647	\$ 325,644	\$ 12,017	\$ 15,942,275	\$ -	\$ 7,976,152	\$ 128,883	\$ 11,506	\$ 8,093,529	\$ 7,848,745
47	1845	Underground Conductors & Devices	\$ 21,215,363	\$ 486,306	\$ 43,470	\$ 21,658,200	\$ -	\$ 10,685,632	\$ 407,400	\$ 20,172	\$ 11,072,860	\$ 10,585,340
47	1850	Line Transformers	\$ 33,246,913	\$ 1,259,945	\$ 528,360	\$ 33,978,497	\$ -	\$ 15,724,434	\$ 625,547	\$ 443,224	\$ 15,906,757	\$ 18,071,740
47	1855	Services (Overhead & Underground)	\$ 23,093,575	\$ 40,286	\$ -	\$ 23,133,861	\$ -	\$ 15,419,450	\$ 256,937	\$ -	\$ 15,676,387	\$ 7,457,474
47	1860	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1860	Meters (Smart Meters)	\$ 10,108,568	\$ 358,508	\$ 174,495	\$ 10,292,582	\$ -	\$ 4,811,768	\$ 604,516	\$ 45,756	\$ 5,370,529	\$ 4,922,053
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 1,604,188	\$ 65,375	\$ -	\$ 1,669,563	\$ -	\$ 1,328,645	\$ 57,230	\$ -	\$ 1,385,875	\$ 283,688
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 3,311,159	\$ 139,695	\$ 1,025	\$ 3,449,830	\$ -	\$ 3,094,830	\$ 98,565	\$ 1,025	\$ 3,192,370	\$ 257,459
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)										
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)										
10	1930	Transportation Equipment	\$ 7,997,105	\$ 426,323	\$ 610,606	\$ 7,812,822	\$ -	\$ 4,441,414	\$ 339,299	\$ 585,593	\$ 4,195,120	\$ 3,617,702
8	1935	Stores Equipment	\$ 63,417	\$ 34,380	\$ -	\$ 97,797	\$ -	\$ 63,417	\$ -	\$ -	\$ 63,417	\$ 34,380
8	1940	Tools, Shop & Garage Equipment	\$ 2,929,380	\$ 50,373	\$ -	\$ 2,979,753	\$ -	\$ 2,453,231	\$ 71,778	\$ -	\$ 2,525,009	\$ 454,744
8	1945	Measurement & Testing Equipment	\$ 374,179	\$ 75,859	\$ -	\$ 450,038	\$ -	\$ 258,188	\$ 25,710	\$ -	\$ 283,898	\$ 166,140
8	1950	Power Operated Equipment	\$ 412,564	\$ 13,227	\$ -	\$ 425,791	\$ -	\$ 165,193	\$ 35,549	\$ -	\$ 200,742	\$ 225,049
8	1955	Communications Equipment	\$ 283,980	\$ 2,438	\$ -	\$ 286,418	\$ -	\$ 262,238	\$ 11,945	\$ -	\$ 274,183	\$ 12,235
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 800,438	\$ -	\$ -	\$ 800,438	\$ -	\$ 206,544	\$ 83,392	\$ -	\$ 289,936	\$ 510,502
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ 18,542,289	\$ -	\$ -	\$ 18,542,289	\$ -	\$ 5,404,531	\$ 432,680	\$ -	\$ 5,837,211	\$ 12,705,078
47	2440	Deferred Revenue ⁵	\$ 6,859,552	\$ 973,179	\$ -	\$ 7,832,731	\$ -	\$ 221,514	\$ 173,038	\$ -	\$ 394,552	\$ 7,438,179
	2005	Property Under Finance Lease ⁷	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sub-Total	\$ 199,830,930	\$ 10,207,872	\$ 2,561,774	\$ 207,477,027	\$ -	\$ 102,635,944	\$ 4,188,650	\$ 2,035,925	\$ 104,788,669	\$ 102,688,358
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -					\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -					\$ -	\$ -
		Total PP&E for Rate Base Purposes	\$ 199,830,930	\$ 10,207,872	\$ 2,561,774	\$ 207,477,027		\$ 102,635,944	\$ 4,188,650	\$ 2,035,925	\$ 104,788,669	\$ 102,688,358
		Construction Work In Progress	\$ 2,690,402	\$ 1,793,333	\$ 1,888,074	\$ 2,595,661	\$ -				\$ -	\$ 2,595,661
		Total PP&E	\$ 202,521,332	\$ 12,001,204	\$ 4,449,848	\$ 210,072,688	\$ -	\$ 102,635,944	\$ 4,188,650	\$ 2,035,925	\$ 104,788,669	\$ 105,284,019
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶										
		Total						\$ 4,188,650				

Less: Fully Allocated Depreciation

ARO's	
Overhead Depts & Information Systems	\$ 642,814
Deferred Revenue	\$ 173,038
Net Depreciation	\$ 3,718,878

10		
8		
47		

Appendix 2-BA

Fixed Asset Continuity Schedule ¹

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts. If this is the first application where the applicant is rebasing under MIFRS, contact OEB staff for further guidance on the appropriate fixed asset continuity schedules to complete (i.e. applicable years and accounting standard for each schedule).
 - The "CCA Class" for fixed assets should generally agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).
 - The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the OEB.
 - The additions in column (E) must not include construction work in progress (CWIP).
- Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1905 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.
 - The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.
 - This account includes the amount recorded under finance leases for plant leased from others and used by the utility in its utility operations.
 - 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.

Accounting Standard MIFRS
Year 2018 KHEC

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				
			Opening Balance ⁵	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance ⁵	Additions	Disposals ⁶	Closing Balance	Net Book Value
	1609	Capital Contributions Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	1611	Computer Software (Formally known as Account 1925)	\$ 30,009	\$ -	\$ 30,009	\$ -	\$ 30,009	\$ -	\$ 30,009	\$ -	\$ -
CEC	1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	1805	Land	\$ 2,366	\$ -	\$ -	\$ 2,366	\$ -	\$ -	\$ -	\$ -	\$ 2,366
47	1808	Buildings	\$ 33,698	\$ -	\$ -	\$ 33,698	\$ 7,094	\$ 1,774	\$ -	\$ 8,868	\$ 24,830
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ 2,788,918	\$ 24,197	\$ -	\$ 2,813,115	\$ 436,529	\$ 115,485	\$ -	\$ 552,014	\$ 2,261,101
47	1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 3,058,656	\$ 161,654	\$ -	\$ 3,220,309	\$ 640,238	\$ 178,916	\$ -	\$ 819,154	\$ 2,401,155
47	1835	Overhead Conductors & Devices	\$ 1,018,982	\$ 45,314	\$ -	\$ 1,064,296	\$ 132,015	\$ 37,580	\$ -	\$ 169,596	\$ 894,700
47	1840	Underground Conduit	\$ 139,144	\$ 6,642	\$ -	\$ 145,786	\$ 59,443	\$ 15,292	\$ -	\$ 74,735	\$ 71,052
47	1845	Underground Conductors & Devices	\$ 338,020	\$ 7,861	\$ -	\$ 345,881	\$ 143,535	\$ 36,930	\$ -	\$ 180,465	\$ 165,415
47	1850	Line Transformers	\$ 1,234,823	\$ 310,799	\$ 10,863	\$ 1,534,759	\$ 236,853	\$ 71,085	\$ 3,621	\$ 304,317	\$ 1,230,442
47	1855	Services (Overhead & Underground)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1860	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1860	Meters (Smart Meters)	\$ 759,949	\$ 12,625	\$ 27,728	\$ 744,846	\$ 275,485	\$ 45,955	\$ -	\$ 321,440	\$ 423,406
N/A	1905	Land	\$ 16,562	\$ -	\$ -	\$ 16,562	\$ -	\$ -	\$ -	\$ -	\$ 16,562
47	1908	Buildings & Fixtures	\$ 634,008	\$ -	\$ -	\$ 634,008	\$ 141,110	\$ 35,296	\$ -	\$ 176,407	\$ 457,602
13	1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 25,177	\$ -	\$ -	\$ 25,177	\$ 15,849	\$ 3,982	\$ -	\$ 19,832	\$ 5,345
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 20,363	\$ 2,492	\$ -	\$ 22,855	\$ 16,811	\$ 2,578	\$ -	\$ 19,389	\$ 3,466
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)			\$ -	\$ -					
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)			\$ -	\$ -					
10	1930	Transportation Equipment	\$ 555,671	\$ 11,110	\$ -	\$ 566,781	\$ 289,716	\$ 38,403	\$ -	\$ 328,119	\$ 238,661
8	1935	Stores Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1945	Measurement & Testing Equipment	\$ 72,058	\$ -	\$ -	\$ 72,058	\$ 34,665	\$ 6,809	\$ -	\$ 41,474	\$ 30,583
8	1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1955	Communications Equipment	\$ -	\$ 30,124	\$ -	\$ 30,124	\$ -	\$ 3,012	\$ -	\$ 3,012	\$ 27,112
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ 51,809	\$ 6,660	\$ -	\$ 58,469	\$ 24,160	\$ 4,330	\$ -	\$ 28,490	\$ 29,979
47	1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 315,843	\$ 7,020	\$ -	\$ 322,863	\$ 110,017	\$ 28,496	\$ -	\$ 138,514	\$ 184,349
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	2440	Deferred Revenue ⁷	\$ 213,388	\$ -	\$ -	\$ 213,388	\$ 16,004	\$ 7,276	\$ -	\$ 23,281	\$ 190,108
	2005	Property Under Finance Lease ⁸	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sub-Total	\$ 10,882,667	\$ 626,498	\$ 68,600	\$ 11,440,564	\$ 2,577,526	\$ 618,648	\$ 33,630	\$ 3,162,545	\$ 8,278,019
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -
		Total PP&E for Rate Base Purposes	\$ 10,882,667	\$ 626,498	\$ 68,600	\$ 11,440,564	\$ 2,577,526	\$ 618,648	\$ 33,630	\$ 3,162,545	\$ 8,278,019
		Construction Work In Progress				\$ -				\$ -	\$ -
		Total PP&E	\$ 10,882,667	\$ 626,498	\$ 68,600	\$ 11,440,564	\$ 2,577,526	\$ 618,648	\$ 33,630	\$ 3,162,545	\$ 8,278,019
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁹									
		Total					\$ 618,648				

Less: Fully Allocated Depreciation

		ARO's	
		Overhead Depts & Information Systems	
		Deferred Revenue	\$ 7,276
		Net Depreciation	\$ 625,925

Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts. If this is the first application where the applicant is rebasing under MIFRS, contact OEB staff for further guidance on the appropriate fixed asset continuity schedules to complete (i.e. applicable years and accounting standard for each schedule).
 - The "CCA Class" for fixed assets should generally agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).
 - The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the OEB.
 - The additions in column (E) must not include construction work in progress (CWIP).
- Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1905 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.
 - The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.
 - This account includes the amount recorded under finance leases for plant leased from others and used by the utility in its utility operations.
 - 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.

Accounting Standard MIFRS
Year 2018 TBHEDI

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				
			Opening Balance ⁵	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance ⁵	Additions	Disposals ⁶	Closing Balance	Net Book Value
	1609	Capital Contributions Paid	\$ 1,272,321	\$ -	\$ -	\$ 1,272,321	\$ 391,490	\$ 50,893	\$ -	\$ 442,383	\$ 829,938
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,327,708	\$ -	\$ -	\$ 1,327,708	\$ 1,304,054	\$ 7,726	\$ -	\$ 1,311,780	\$ 15,929
CEC	1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	1805	Land	\$ 131,186	\$ -	\$ -	\$ 131,186	\$ -	\$ -	\$ -	\$ -	\$ 131,186
47	1808	Buildings	\$ 7,556,555	\$ 86,036	\$ -	\$ 7,642,591	\$ 2,716,891	\$ 207,416	\$ -	\$ 2,924,307	\$ 4,718,284
13	1810	Leasehold Improvements	\$ 63,262	\$ -	\$ -	\$ 63,262	\$ 63,262	\$ -	\$ -	\$ 63,262	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 8,357,236	\$ 141,255	\$ -	\$ 8,498,490	\$ 7,282,374	\$ 160,466	\$ -	\$ 7,442,840	\$ 1,055,650
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 48,559,926	\$ 4,439,850	\$ 339,440	\$ 52,660,336	\$ 13,230,808	\$ 1,108,697	\$ 259,135	\$ 14,080,370	\$ 38,579,966
47	1835	Overhead Conductors & Devices	\$ 43,605,989	\$ 3,197,239	\$ 711,564	\$ 46,091,664	\$ 17,500,942	\$ 605,854	\$ 588,074	\$ 17,518,723	\$ 28,572,942
47	1840	Underground Conduit	\$ 15,942,275	\$ 147,995	\$ 94,343	\$ 15,995,927	\$ 8,093,529	\$ 128,613	\$ 73,619	\$ 8,148,523	\$ 7,847,404
47	1845	Underground Conductors & Devices	\$ 21,658,200	\$ 729,991	\$ -	\$ 22,388,191	\$ 11,072,860	\$ 392,398	\$ -	\$ 11,465,258	\$ 10,922,933
47	1850	Line Transformers	\$ 33,978,497	\$ 1,293,757	\$ 345,496	\$ 34,926,759	\$ 15,906,757	\$ 577,315	\$ 290,970	\$ 16,193,103	\$ 18,733,656
47	1855	Services (Overhead & Underground)	\$ 23,133,861	\$ 234,027	\$ 78,678	\$ 23,289,210	\$ 15,676,387	\$ 232,104	\$ 69,465	\$ 15,839,026	\$ 7,450,184
47	1860	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	1860	Meters (Smart Meters)	\$ 10,292,582	\$ 537,771	\$ 119,705	\$ 10,710,648	\$ 5,370,529	\$ 610,275	\$ -	\$ 5,980,804	\$ 4,729,844
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 1,669,563	\$ 21,685	\$ -	\$ 1,691,248	\$ 1,385,875	\$ 59,080	\$ -	\$ 1,444,956	\$ 246,292
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 3,449,830	\$ 108,673	\$ 44,784	\$ 3,513,719	\$ 3,192,370	\$ 107,079	\$ 44,784	\$ 3,254,666	\$ 259,053
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 7,812,822	\$ 611,013	\$ -	\$ 8,423,834	\$ 4,195,120	\$ 398,035	\$ -	\$ 4,593,155	\$ 3,830,680
8	1935	Stores Equipment	\$ 97,797	\$ -	\$ -	\$ 97,797	\$ 63,417	\$ 2,579	\$ -	\$ 65,996	\$ 31,802
8	1940	Tools, Shop & Garage Equipment	\$ 2,979,753	\$ 148,624	\$ -	\$ 3,128,377	\$ 2,525,009	\$ 77,010	\$ -	\$ 2,602,019	\$ 526,358
8	1945	Measurement & Testing Equipment	\$ 450,038	\$ 88,031	\$ -	\$ 538,069	\$ 283,898	\$ 33,655	\$ -	\$ 317,553	\$ 220,516
8	1950	Power Operated Equipment	\$ 425,791	\$ -	\$ -	\$ 425,791	\$ 200,742	\$ 35,007	\$ -	\$ 235,749	\$ 190,042
8	1955	Communications Equipment	\$ 286,418	\$ 1,092	\$ -	\$ 287,510	\$ 274,183	\$ 8,579	\$ -	\$ 282,763	\$ 4,748
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 800,438	\$ 63,021	\$ -	\$ 863,460	\$ 289,936	\$ 76,887	\$ -	\$ 366,823	\$ 496,637
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ 18,542,289	\$ -	\$ -	\$ 18,542,289	\$ 5,837,211	\$ 432,680	\$ -	\$ 6,269,891	\$ 12,272,398
47	2440	Deferred Revenue ⁵	\$ 7,832,731	\$ 1,243,211	\$ -	\$ 9,075,942	\$ 394,552	\$ 186,096	\$ -	\$ 580,649	\$ 8,495,293
	2005	Property Under Finance Lease ⁷	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sub-Total	\$ 207,477,027	\$ 10,606,849	\$ 1,734,010	\$ 216,349,867	\$ 104,788,669	\$ 4,260,892	\$ 1,326,046	\$ 107,723,516	\$ 108,626,352
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -
		Total PP&E for Rate Base Purposes	\$ 207,477,027	\$ 10,606,849	\$ 1,734,010	\$ 216,349,867	\$ 104,788,669	\$ 4,260,892	\$ 1,326,046	\$ 107,723,516	\$ 108,626,352
		Construction Work In Progress	\$ 2,595,661	\$ 3,815	\$ -	\$ 2,599,476	\$ -	\$ -	\$ -	\$ -	\$ 2,599,476
		Total PP&E	\$ 210,072,688	\$ 10,610,664	\$ 1,734,010	\$ 218,941,713	\$ 104,788,669	\$ 4,260,892	\$ 1,326,046	\$ 107,723,516	\$ 111,218,198
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁸									
		Total					\$ 4,260,892				

		Less: Fully Allocated Depreciation	
		ARO's	\$ 66,115
		Overhead Depts & Information Systems	\$ 723,038
		Deferred Revenue	\$ 186,096
		Net Depreciation	\$ 3,790,066

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 earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts. If this is the first application where the applicant is rebasing under MIFRS, contact OEB staff for further guidance on the appropriate fixed asset continuity schedules to complete (i.e. applicable years and accounting standard for each schedule).
- 2 The "CCA Class" for fixed assets should generally agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).
- 3 The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the OEB.
- 4 The additions in column (E) must not include construction work in progress (CWIP).
- 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.
- 5 Amortization of deferred revenue will be removed from the depreciation expense shown on this fixed asset continuity schedule as it should be included as income in Appendix 2-H Other Revenues.
- 6 The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.
- 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.

Accounting Standard MIFRS
Year 2019 SNC

			Cost					Accumulated Depreciation					
CCA Class ²	OEB Account ³	Description ³	Opening Balance (TBHED) ⁴	Opening Balance (KHEC) ⁵	Additions ⁴	Disposals ⁵	Closing Balance	Opening Balance (TBHED) ⁴	Opening Balance (KHEC) ⁵	Additions	Disposals ⁶	Closing Balance	Net Book Value
	1609	Capital Contributions Paid	\$ 1,272,321	\$ -	\$ -	\$ -	\$ 1,272,321	\$ 442,383	\$ -	\$ 50,893	\$ -	\$ 493,276	\$ 779,045
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,327,708	\$ -	\$ 14,735	\$ -	\$ 1,342,443	\$ 1,311,780	\$ -	\$ 6,122	\$ -	\$ 1,317,901	\$ 24,542
CEC	1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	1805	Land	\$ 131,186	\$ 18,928	\$ -	\$ -	\$ 150,114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,114
47	1808	Buildings	\$ 7,642,591	\$ 667,707	\$ 40,996	\$ -	\$ 8,351,294	\$ 2,924,307	\$ 185,275	\$ 246,695	\$ -	\$ 3,356,278	\$ 4,995,016
13	1810	Leasehold Improvements	\$ 63,262	\$ -	\$ -	\$ -	\$ 63,262	\$ 63,262	\$ -	\$ -	\$ -	\$ -	\$ 63,262
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ 2,736,397	\$ -	\$ -	\$ 2,736,397	\$ -	\$ 457,671	\$ 91,914	\$ -	\$ 549,585	\$ 2,186,812
47	1820	Distribution Station Equipment <50 kV	\$ 8,498,490	\$ -	\$ -	\$ -	\$ 8,498,490	\$ 7,442,840	\$ 41,559	\$ 168,068	\$ -	\$ 7,652,467	\$ 846,023
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 52,660,336	\$ 2,538,751	\$ 4,689,958	\$ 369,542	\$ 59,519,503	\$ 14,080,370	\$ 680,955	\$ 1,346,959	\$ 271,196	\$ 15,837,089	\$ 43,682,415
47	1835	Overhead Conductors & Devices	\$ 46,091,664	\$ 1,745,854	\$ 2,663,301	\$ 463,973	\$ 50,036,846	\$ 17,518,723	\$ 307,797	\$ 717,060	\$ 378,608	\$ 18,164,972	\$ 31,871,874
47	1840	Underground Conduit	\$ 15,995,927	\$ -	\$ 1,296,028	\$ 37,968	\$ 17,253,966	\$ 8,148,523	\$ 74,735	\$ 132,166	\$ 36,367	\$ 8,319,056	\$ 8,934,931
47	1845	Underground Conductors & Devices	\$ 22,388,191	\$ 532,494	\$ 1,584,252	\$ 148,967	\$ 24,355,970	\$ 11,465,258	\$ 180,485	\$ 425,540	\$ 132,573	\$ 11,938,690	\$ 12,417,280
47	1850	Line Transformers	\$ 34,926,759	\$ 1,493,932	\$ 2,126,682	\$ 547,820	\$ 37,999,554	\$ 16,193,103	\$ 304,314	\$ 659,952	\$ 356,041	\$ 16,801,327	\$ 21,198,227
47	1855	Services (Overhead & Underground)	\$ 23,289,210	\$ -	\$ 205,960	\$ 334	\$ 23,494,836	\$ 15,839,026	\$ -	\$ 237,566	\$ 317	\$ 16,076,274	\$ 7,418,562
47	1860	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1860	Meters (Smart Meters)	\$ 10,710,648	\$ 821,565	\$ 503,430	\$ 107,636	\$ 11,928,007	\$ 5,980,804	\$ 374,224	\$ 684,808	\$ 1,134	\$ 7,038,702	\$ 4,889,305
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 1,691,248	\$ 25,177	\$ 20,799	\$ -	\$ 1,737,223	\$ 1,444,956	\$ 19,832	\$ 60,652	\$ -	\$ 1,525,439	\$ 211,784
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 3,513,719	\$ 22,855	\$ 448,241	\$ -	\$ 3,984,815	\$ 3,254,666	\$ 19,389	\$ 155,664	\$ -	\$ 3,429,720	\$ 555,095
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 8,423,834	\$ 566,781	\$ 439,982	\$ 1,435,148	\$ 7,995,449	\$ 4,593,155	\$ 328,120	\$ 463,865	\$ 1,328,608	\$ 4,056,531	\$ 3,938,918
8	1935	Stores Equipment	\$ 97,797	\$ -	\$ -	\$ -	\$ 97,797	\$ 65,996	\$ -	\$ 3,438	\$ -	\$ 69,434	\$ 28,364
8	1940	Tools, Shop & Garage Equipment	\$ 3,128,377	\$ 58,468	\$ 34,848	\$ -	\$ 3,221,693	\$ 2,602,019	\$ 28,490	\$ 89,399	\$ -	\$ 2,719,908	\$ 501,785
8	1945	Measurement & Testing Equipment	\$ 538,069	\$ 72,058	\$ 31,673	\$ -	\$ 641,799	\$ 317,553	\$ 41,474	\$ 40,712	\$ -	\$ 399,739	\$ 242,060
8	1950	Power Operated Equipment	\$ 425,791	\$ -	\$ -	\$ -	\$ 425,791	\$ 235,749	\$ -	\$ 34,678	\$ -	\$ 270,428	\$ 155,364
8	1955	Communications Equipment	\$ 287,510	\$ 30,124	\$ 41,522	\$ -	\$ 359,156	\$ 282,763	\$ 3,012	\$ 15,109	\$ -	\$ 300,884	\$ 58,272
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 863,460	\$ 322,863	\$ 285,529	\$ -	\$ 1,471,851	\$ 366,823	\$ 138,514	\$ 109,302	\$ -	\$ 614,638	\$ 857,213
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ 18,542,289	\$ -	\$ -	\$ -	\$ 18,542,289	\$ 6,269,891	\$ -	\$ 432,680	\$ -	\$ 6,702,571	\$ 11,839,718
47	2440	Deferred Revenue ⁷	\$ 9,075,942	\$ 213,388	\$ 2,517,223	\$ -	\$ 11,806,553	\$ 580,649	\$ 23,281	\$ 226,650	\$ -	\$ 830,580	\$ 10,975,973
2005		Property Under Finance Lease ⁷	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sub-Total	\$ 216,349,867	\$ 11,440,564	\$ 11,910,712	\$ 3,111,387	\$ 236,589,757	\$ 107,723,516	\$ 3,162,545	\$ 5,081,231	\$ 2,504,844	\$ 113,462,448	\$ 123,127,309
		Less Socialized Renewable Energy Generation Investments (input as negative)					\$ -					\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)					\$ -					\$ -	\$ -
		Total PP&E for Rate Base Purposes	\$ 216,349,867	\$ 11,440,564	\$ 11,910,712	\$ 3,111,387	\$ 236,589,757	\$ 107,723,516	\$ 3,162,545	\$ 5,081,231	\$ 2,504,844	\$ 113,462,448	\$ 123,127,309
		Construction Work In Progress	\$ 2,591,846	\$ 2,593	\$ 82,380	\$ -	\$ 2,676,819					\$ -	\$ 2,676,819
		Total PP&E	\$ 218,941,713	\$ 11,443,157	\$ 11,993,092	\$ 3,111,387	\$ 239,266,576	\$ 107,723,516	\$ 3,162,545	\$ 5,081,231	\$ 2,504,844	\$ 113,462,448	\$ 125,804,128
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁸											
		Total								\$ 5,081,231			

			Less: Fully Allocated Depreciation	
			ARG's	\$ 34,857
			Overhead Depts & Information Systems	\$ 837,907
			Deferred Revenue	\$ 226,650
			Net Depreciation	\$ 4,504,831

Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts. If this is the first application where the applicant is rebasing under MIFRS, contact OEB staff for further guidance on the appropriate fixed asset continuity schedules to complete (i.e. applicable years and accounting standard for each schedule).
 - The "CCA Class" for fixed assets should generally agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).
 - The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the OEB.
 - The additions in column (E) must not include construction work in progress (CWIP).
- Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1905 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.
 - The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.
 - This account includes the amount recorded under finance leases for plant leased from others and used by the utility in its utility operations.
 - 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.

Accounting Standard MIFRS
Year 2020 SNC

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance ⁵	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance ⁵	Additions	Disposals ⁶	Closing Balance	
	1609	Capital Contributions Paid	\$ 1,272,321	\$ -	\$ -	\$ 1,272,321	\$ 493,276	\$ 50,893	\$ -	\$ 544,169	\$ 728,152
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,342,443	\$ 14,290	\$ -	\$ 1,356,733	\$ 1,317,901	\$ 9,990	\$ -	\$ 1,327,892	\$ 28,841
CEC	1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	1805	Land	\$ 150,114	\$ -	\$ -	\$ 150,114	\$ -	\$ -	\$ -	\$ -	\$ 150,114
47	1808	Buildings	\$ 8,351,294	\$ 26,061	\$ -	\$ 8,377,355	\$ 3,356,278	\$ 248,253	\$ -	\$ 3,604,531	\$ 4,772,823
13	1810	Leasehold Improvements	\$ 63,262	\$ -	\$ -	\$ 63,262	\$ 63,262	\$ -	\$ -	\$ 63,262	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ 2,736,397	\$ -	\$ -	\$ 2,736,397	\$ 649,585	\$ 122,054	\$ -	\$ 771,639	\$ 2,064,758
47	1820	Distribution Station Equipment <50 kV	\$ 8,498,490	\$ -	\$ -	\$ 8,498,490	\$ 7,652,467	\$ 121,161	\$ -	\$ 7,773,628	\$ 724,862
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 59,519,503	\$ 3,778,014	\$ 377,747	\$ 62,919,771	\$ 15,837,089	\$ 1,460,459	\$ 285,145	\$ 17,012,403	\$ 45,907,368
47	1835	Overhead Conductors & Devices	\$ 50,036,846	\$ 1,555,859	\$ 345,214	\$ 51,247,491	\$ 18,164,972	\$ 759,764	\$ 327,368	\$ 18,597,367	\$ 32,650,123
47	1840	Underground Conduit	\$ 17,253,986	\$ 733,915	\$ -	\$ 17,987,902	\$ 8,319,056	\$ 147,471	\$ -	\$ 8,466,527	\$ 9,521,375
47	1845	Underground Conductors & Devices	\$ 24,355,970	\$ 764,589	\$ 36,033	\$ 25,084,525	\$ 11,938,690	\$ 460,558	\$ 28,895	\$ 12,370,353	\$ 12,714,172
47	1850	Line Transformers	\$ 37,999,554	\$ 1,628,063	\$ 202,172	\$ 39,425,445	\$ 16,801,327	\$ 698,423	\$ 218,791	\$ 17,289,960	\$ 22,144,485
47	1855	Services (Overhead & Underground)	\$ 23,494,836	\$ 226,701	\$ 938	\$ 23,720,599	\$ 16,076,274	\$ 242,634	\$ 474	\$ 16,318,434	\$ 7,402,165
47	1860	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1860	Meters (Smart Meters)	\$ 11,928,007	\$ 599,370	\$ 128,143	\$ 12,399,234	\$ 7,038,702	\$ 723,563	\$ -	\$ 7,762,265	\$ 4,636,968
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 1,737,223	\$ 28,692	\$ -	\$ 1,765,915	\$ 1,525,439	\$ 57,719	\$ -	\$ 1,583,158	\$ 182,757
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 3,984,815	\$ 176,819	\$ -	\$ 4,161,634	\$ 3,429,720	\$ 176,423	\$ -	\$ 3,606,143	\$ 555,491
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 7,995,449	\$ 491,899	\$ 52,746	\$ 8,434,603	\$ 4,056,531	\$ 447,450	\$ 42,639	\$ 4,461,341	\$ 3,973,261
8	1935	Stores Equipment	\$ 97,797	\$ -	\$ -	\$ 97,797	\$ 69,434	\$ 3,438	\$ -	\$ 72,872	\$ 24,926
8	1940	Tools, Shop & Garage Equipment	\$ 3,221,693	\$ 112,542	\$ -	\$ 3,334,234	\$ 2,719,908	\$ 94,998	\$ -	\$ 2,814,906	\$ 519,329
8	1945	Measurement & Testing Equipment	\$ 641,799	\$ 13,150	\$ -	\$ 654,949	\$ 399,739	\$ 43,279	\$ -	\$ 443,018	\$ 211,931
8	1950	Power Operated Equipment	\$ 425,791	\$ -	\$ -	\$ 425,791	\$ 270,428	\$ 21,620	\$ -	\$ 292,048	\$ 133,744
8	1955	Communications Equipment	\$ 359,156	\$ -	\$ -	\$ 359,156	\$ 300,884	\$ 15,483	\$ -	\$ 316,367	\$ 42,789
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 1,471,851	\$ 83,670	\$ -	\$ 1,555,522	\$ 614,638	\$ 112,285	\$ -	\$ 726,923	\$ 828,598
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ 18,542,289	\$ -	\$ -	\$ 18,542,289	\$ 6,702,571	\$ 432,680	\$ -	\$ 7,135,251	\$ 11,407,038
47	2440	Deferred Revenue ⁵	\$ 11,806,553	\$ 2,922,524	\$ -	\$ 14,729,077	\$ 830,580	\$ 249,298	\$ -	\$ 1,079,878	\$ 13,649,199
	2005	Property Under Finance Lease ⁷	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sub-Total	\$ 236,589,757	\$ 7,311,110	\$ 1,142,993	\$ 242,757,874	\$ 113,462,448	\$ 5,335,942	\$ 903,313	\$ 117,895,077	\$ 124,862,797
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -
		Total PP&E for Rate Base Purposes	\$ 236,589,757	\$ 7,311,110	\$ 1,142,993	\$ 242,757,874	\$ 113,462,448	\$ 5,335,942	\$ 903,313	\$ 117,895,077	\$ 124,862,797
		Construction Work In Progress	\$ 2,676,819	\$ 2,689,972		\$ 5,366,791				\$ -	\$ 5,366,791
		Total PP&E	\$ 239,266,576	\$ 10,001,082	\$ 1,142,993	\$ 248,124,664	\$ 113,462,448	\$ 5,335,942	\$ 903,313	\$ 117,895,077	\$ 130,229,587
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁸									
		Total					\$ 5,335,942				

		Less: Fully Allocated Depreciation	
		ARO's	-\$ 24,202
		Overhead Depts & Information Systems	\$ 799,435
		Deferred Revenue	-\$ 249,298
		Net Depreciation	\$ 4,810,007

Appendix 2-BA

Fixed Asset Continuity Schedule ¹

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts. If this is the first application where the applicant is rebasing under MIFRS, contact OEB staff for further guidance on the appropriate fixed asset continuity schedules to complete (i.e. applicable years and accounting standard for each schedule).
 - The "CCA Class" for fixed assets should generally agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).
 - The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the OEB.
 - The additions in column (E) must not include construction work in progress (CWIP).
- Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1905 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.
 - The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.
 - This account includes the amount recorded under finance leases for plant leased from others and used by the utility in its utility operations.
 - 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.

Accounting Standard MIFRS
Year **2021** **SNC**

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				
			Opening Balance ⁵	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance ⁵	Additions	Disposals ⁶	Closing Balance	Net Book Value
	1609	Capital Contributions Paid	\$ 1,272,321	\$ -	\$ -	\$ 1,272,321	\$ 544,169	\$ 50,893	\$ -	\$ 595,061	\$ 677,260
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,356,733	\$ 29,072	\$ -	\$ 1,385,804	\$ 1,327,892	\$ 16,271	\$ -	\$ 1,344,162	\$ 41,642
CEC	1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	1805	Land	\$ 150,114	\$ -	\$ 1,441	\$ 148,673	\$ -	\$ -	\$ -	\$ -	\$ 148,673
47	1808	Buildings	\$ 8,377,355	\$ 44,365	\$ -	\$ 8,421,719	\$ 3,604,531	\$ 249,587	\$ -	\$ 3,854,118	\$ 4,567,601
13	1810	Leasehold Improvements	\$ 63,262	\$ -	\$ -	\$ 63,262	\$ 63,262	\$ -	\$ -	\$ 63,262	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ 2,736,397	\$ -	\$ -	\$ 2,736,397	\$ 671,639	\$ 114,943	\$ -	\$ 786,582	\$ 1,949,815
47	1820	Distribution Station Equipment <50 kV	\$ 8,498,490	\$ 5,055	\$ -	\$ 8,503,545	\$ 7,773,628	\$ 67,343	\$ -	\$ 7,840,972	\$ 662,574
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 62,919,771	\$ 6,872,912	\$ 593,643	\$ 69,199,039	\$ 17,012,403	\$ 1,592,872	\$ 432,594	\$ 18,172,880	\$ 51,026,359
47	1835	Overhead Conductors & Devices	\$ 51,247,491	\$ 3,149,821	\$ 694,535	\$ 53,702,777	\$ 18,597,367	\$ 792,328	\$ 536,700	\$ 18,852,995	\$ 34,849,781
47	1840	Underground Conduit	\$ 17,987,902	\$ 944,967	\$ 18,984	\$ 18,913,885	\$ 8,466,527	\$ 159,613	\$ 18,231	\$ 8,607,910	\$ 10,305,975
47	1845	Underground Conductors & Devices	\$ 25,084,525	\$ 1,173,468	\$ 73,725	\$ 26,184,267	\$ 12,370,353	\$ 484,694	\$ 71,682	\$ 12,783,365	\$ 13,400,903
47	1850	Line Transformers	\$ 39,425,445	\$ 1,951,091	\$ 279,423	\$ 41,097,113	\$ 17,280,960	\$ 736,875	\$ 369,467	\$ 17,648,367	\$ 23,448,746
47	1855	Services (Overhead & Underground)	\$ 23,720,599	\$ 209,063	\$ 98,915	\$ 23,830,747	\$ 16,318,434	\$ 248,403	\$ 97,624	\$ 16,469,213	\$ 7,361,534
47	1860	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1860	Meters (Smart Meters)	\$ 12,399,234	\$ 390,957	\$ 123,713	\$ 12,666,477	\$ 7,762,265	\$ 735,372	\$ -	\$ 8,497,637	\$ 4,168,840
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 1,765,915	\$ 2,799	\$ -	\$ 1,768,714	\$ 1,583,158	\$ 50,331	\$ -	\$ 1,633,489	\$ 135,225
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 4,161,634	\$ 422,671	\$ -	\$ 4,584,305	\$ 3,606,143	\$ 217,644	\$ -	\$ 3,823,787	\$ 760,518
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)			\$ -	\$ -			\$ -	\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)			\$ -	\$ -			\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 8,434,603	\$ 689,798	\$ -	\$ 9,124,401	\$ 4,461,341	\$ 473,323	\$ -	\$ 4,934,664	\$ 4,189,737
8	1935	Stores Equipment	\$ 97,797	\$ -	\$ -	\$ 97,797	\$ 72,872	\$ 3,438	\$ -	\$ 76,310	\$ 21,488
8	1940	Tools, Shop & Garage Equipment	\$ 3,334,234	\$ 64,714	\$ -	\$ 3,398,948	\$ 2,814,906	\$ 99,906	\$ -	\$ 2,914,812	\$ 484,137
8	1945	Measurement & Testing Equipment	\$ 654,949	\$ 19,891	\$ -	\$ 674,841	\$ 443,018	\$ 41,401	\$ -	\$ 484,419	\$ 190,421
8	1950	Power Operated Equipment	\$ 425,791	\$ -	\$ -	\$ 425,791	\$ 292,048	\$ 15,574	\$ -	\$ 307,622	\$ 118,169
8	1955	Communications Equipment	\$ 359,156	\$ -	\$ -	\$ 359,156	\$ 316,367	\$ 14,791	\$ -	\$ 331,158	\$ 27,998
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 1,555,522	\$ 144,028	\$ -	\$ 1,699,549	\$ 726,923	\$ 126,732	\$ -	\$ 853,655	\$ 845,894
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ 18,542,289	\$ -	\$ -	\$ 18,542,289	\$ 7,135,251	\$ 432,680	\$ -	\$ 7,567,931	\$ 10,974,358
47	2440	Deferred Revenue ⁷	\$ 14,729,077	\$ 2,741,595	\$ -	\$ 17,470,672	\$ 1,078,878	\$ 267,599	\$ -	\$ 1,346,476	\$ 16,123,195
	2005	Property Under Finance Lease ⁸	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sub-Total	\$ 242,757,874	\$ 13,373,076	\$ 1,884,379	\$ 254,246,571	\$ 117,895,077	\$ 5,592,056	\$ 1,526,298	\$ 121,960,835	\$ 132,285,736
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -
		Total PP&E for Rate Base Purposes	\$ 242,757,874	\$ 13,373,076	\$ 1,884,379	\$ 254,246,571	\$ 117,895,077	\$ 5,592,056	\$ 1,526,298	\$ 121,960,835	\$ 132,285,736
		Construction Work In Progress	\$ 5,366,791	\$ 1,011,139	\$ -	\$ 4,355,651				\$ -	\$ 4,355,651
		Total PP&E	\$ 248,124,664	\$ 12,361,936	\$ 1,884,379	\$ 258,602,222	\$ 117,895,077	\$ 5,592,056	\$ 1,526,298	\$ 121,960,835	\$ 136,641,387
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁹									
		Total						\$ 5,592,056			

Less: Fully Allocated Depreciation

		ARO's	\$ 24,059
		Overhead Depts & Information Systems	\$ 809,426
		Deferred Revenue	\$ 267,599
		Net Depreciation	\$ 5,074,288

Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts. If this is the first application where the applicant is rebasing under MIFRS, contact OEB staff for further guidance on the appropriate fixed asset continuity schedules to complete (i.e. applicable years and accounting standard for each schedule).
 - The "CCA Class" for fixed assets should generally agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).
 - The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the OEB.
 - The additions in column (E) must not include construction work in progress (CWIP).
- Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1905 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.
 - The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.
 - This account includes the amount recorded under finance leases for plant leased from others and used by the utility in its utility operations.
 - 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.

Accounting Standard MIFRS
Year **2022** **SNC**

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				
			Opening Balance ⁸	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance ⁸	Additions	Disposals ⁶	Closing Balance	Net Book Value
	1609	Capital Contributions Paid	\$ 1,272,321	\$ -	\$ -	\$ 1,272,321	\$ 595,061	\$ 50,893	\$ -	\$ 645,954	\$ 626,367
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,385,804	\$ 161,300	\$ -	\$ 1,547,104	\$ 1,344,162	\$ 50,269	\$ -	\$ 1,394,431	\$ 152,673
CEC	1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	1805	Land	\$ 148,673	\$ -	\$ -	\$ 148,673	\$ -	\$ -	\$ -	\$ -	\$ 148,673
47	1808	Buildings	\$ 8,421,719	\$ 55,400	\$ -	\$ 8,477,119	\$ 3,854,118	\$ 251,856	\$ -	\$ 4,105,974	\$ 4,371,145
13	1810	Leasehold Improvements	\$ 63,282	\$ -	\$ -	\$ 63,282	\$ 63,282	\$ -	\$ -	\$ 63,282	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ 2,736,397	\$ 106,497	\$ -	\$ 2,842,894	\$ 786,582	\$ 116,216	\$ -	\$ 902,799	\$ 1,940,095
47	1820	Distribution Station Equipment <50 kV	\$ 8,503,545	\$ -	\$ -	\$ 8,503,545	\$ 7,840,972	\$ 64,271	\$ -	\$ 7,905,243	\$ 598,302
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 69,199,039	\$ 6,245,854	\$ 427,489	\$ 75,017,405	\$ 18,172,680	\$ 1,755,399	\$ 330,869	\$ 19,597,211	\$ 55,420,194
47	1835	Overhead Conductors & Devices	\$ 53,702,777	\$ 3,341,974	\$ 483,485	\$ 56,561,265	\$ 18,852,995	\$ 847,834	\$ 388,735	\$ 19,312,094	\$ 37,249,171
47	1840	Underground Conduit	\$ 18,913,885	\$ 801,224	\$ -	\$ 19,715,109	\$ 8,607,910	\$ 171,279	\$ -	\$ 8,779,189	\$ 10,935,921
47	1845	Underground Conductors & Devices	\$ 26,184,267	\$ 1,074,215	\$ 115,379	\$ 27,143,103	\$ 12,783,365	\$ 507,287	\$ 110,782	\$ 13,179,869	\$ 13,963,234
47	1850	Line Transformers	\$ 41,097,113	\$ 1,956,066	\$ 324,440	\$ 42,728,740	\$ 17,648,367	\$ 778,563	\$ 264,320	\$ 18,162,610	\$ 24,566,130
47	1855	Services (Overhead & Underground)	\$ 23,830,747	\$ 209,445	\$ 691	\$ 24,039,501	\$ 16,469,213	\$ 254,373	\$ 691	\$ 16,722,895	\$ 7,316,606
47	1860	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1860	Meters (Smart Meters)	\$ 12,666,477	\$ 597,630	\$ 153,043	\$ 13,111,064	\$ 8,497,637	\$ 752,132	\$ 450	\$ 9,249,319	\$ 3,861,745
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 1,768,714	\$ 14,664	\$ -	\$ 1,783,378	\$ 1,633,489	\$ 33,500	\$ -	\$ 1,666,990	\$ 116,388
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 4,584,305	\$ 317,152	\$ -	\$ 4,901,457	\$ 3,823,787	\$ 289,539	\$ -	\$ 4,113,326	\$ 788,131
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				\$ -				\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)				\$ -				\$ -	\$ -
10	1930	Transportation Equipment	\$ 9,124,401	\$ 787,954	\$ 113,486	\$ 9,798,868	\$ 4,934,664	\$ 514,458	\$ 108,071	\$ 5,341,051	\$ 4,457,817
8	1935	Stores Equipment	\$ 97,797	\$ 14,567	\$ -	\$ 112,364	\$ 76,310	\$ 3,681	\$ -	\$ 79,990	\$ 32,373
8	1940	Tools, Shop & Garage Equipment	\$ 3,398,948	\$ 133,868	\$ -	\$ 3,532,816	\$ 2,914,812	\$ 106,577	\$ -	\$ 3,021,389	\$ 511,427
8	1945	Measurement & Testing Equipment	\$ 674,841	\$ 2,793	\$ -	\$ 677,634	\$ 484,419	\$ 33,940	\$ -	\$ 518,360	\$ 159,275
8	1950	Power Operated Equipment	\$ 425,791	\$ -	\$ -	\$ 425,791	\$ 307,622	\$ 15,574	\$ -	\$ 323,196	\$ 102,595
8	1955	Communications Equipment	\$ 359,156	\$ 41,473	\$ -	\$ 400,629	\$ 331,158	\$ 19,776	\$ -	\$ 350,935	\$ 49,694
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 1,699,549	\$ 168,261	\$ -	\$ 1,867,811	\$ 853,655	\$ 121,312	\$ -	\$ 974,967	\$ 892,844
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ 18,542,289	\$ -	\$ -	\$ 18,542,289	\$ 7,567,931	\$ 432,680	\$ -	\$ 8,000,611	\$ 10,541,678
47	2440	Deferred Revenue ⁷	\$ 17,470,672	\$ 3,415,481	\$ -	\$ 20,886,152	\$ 1,347,476	\$ 286,035	\$ -	\$ 1,633,511	\$ 19,252,641
	2005	Property Under Finance Lease ⁷	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sub-Total	\$ 254,246,571	\$ 12,614,854	\$ 1,618,013	\$ 265,243,412	\$ 121,960,835	\$ 6,020,014	\$ 1,203,918	\$ 126,776,931	\$ 138,466,482
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -
		Total PP&E for Rate Base Purposes	\$ 254,246,571	\$ 12,614,854	\$ 1,618,013	\$ 265,243,412	\$ 121,960,835	\$ 6,020,014	\$ 1,203,918	\$ 126,776,931	\$ 138,466,482
		Construction Work In Progress	\$ 4,355,651	\$ 1,157,235	\$ -	\$ 5,512,886				\$ -	\$ 5,512,886
		Total PP&E	\$ 258,602,222	\$ 13,772,089	\$ 1,618,013	\$ 270,756,298	\$ 121,960,835	\$ 6,020,014	\$ 1,203,918	\$ 126,776,931	\$ 143,979,368
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁸									
		Total						\$ 6,020,014			

Less: Fully Allocated Depreciation

10		ARO's	\$ 25,646
8		Overhead Depts & Information Systems	\$ 866,640
47		Deferred Revenue	\$ 286,035
		Net Depreciation	\$ 5,465,055

Appendix 2-BA Fixed Asset Continuity Schedule ¹

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts. If this is the first application where the applicant is rebasing under MIFRS, contact OEB staff for further guidance on the appropriate fixed asset continuity schedules to complete (i.e. applicable years and accounting standard for each schedule).
 - The "CCA Class" for fixed assets should generally agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).
 - The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the OEB.
 - The additions in column (E) must not include construction work in progress (CWIP).
- Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1905 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.
 - The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.
 - This account includes the amount recorded under finance leases for plant leased from others and used by the utility in its utility operations.
 - 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.

Accounting Standard MIFRS
Year 2023 SNC

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance ⁵	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance ⁵	Additions	Disposals ⁶	Closing Balance	
	1609	Capital Contributions Paid	\$ 1,272,321	\$ -	\$ -	\$ 1,272,321	\$ 645,954	\$ 50,893	\$ -	\$ 696,847	\$ 575,474
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,547,104	\$ 61,000	\$ -	\$ 1,608,104	\$ 1,394,431	\$ 73,441	\$ -	\$ 1,467,872	\$ 140,232
CEC	1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	1805	Land	\$ 148,673	\$ -	\$ -	\$ 148,673	\$ -	\$ -	\$ -	\$ -	\$ 148,673
47	1808	Buildings	\$ 8,477,119	\$ 80,000	\$ -	\$ 8,557,119	\$ 4,105,974	\$ 242,757	\$ -	\$ 4,348,732	\$ 4,208,386
13	1810	Leasehold Improvements	\$ 63,262	\$ -	\$ -	\$ 63,262	\$ 63,262	\$ -	\$ -	\$ 63,262	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ 2,842,894	\$ -	\$ -	\$ 2,842,894	\$ 902,799	\$ 126,058	\$ -	\$ 1,028,857	\$ 1,814,037
47	1820	Distribution Station Equipment <50 kV	\$ 8,503,545	\$ -	\$ -	\$ 8,503,545	\$ 7,905,243	\$ 73,856	\$ -	\$ 7,979,099	\$ 524,447
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 75,017,405	\$ 7,972,667	\$ 354,510	\$ 82,635,561	\$ 19,597,211	\$ 1,848,950	\$ 323,994	\$ 21,122,167	\$ 61,513,394
47	1835	Overhead Conductors & Devices	\$ 56,561,265	\$ 3,203,584	\$ 640,536	\$ 59,124,313	\$ 19,312,094	\$ 896,284	\$ 557,409	\$ 19,650,969	\$ 39,473,343
47	1840	Underground Conduit	\$ 19,715,109	\$ 281,580	\$ 88,669	\$ 19,908,021	\$ 8,779,189	\$ 179,167	\$ 63,603	\$ 8,894,753	\$ 11,013,268
47	1845	Underground Conductors & Devices	\$ 27,143,103	\$ 461,023	\$ 157,873	\$ 27,446,252	\$ 13,179,869	\$ 537,466	\$ 132,690	\$ 13,584,646	\$ 13,861,607
47	1850	Line Transformers	\$ 42,728,740	\$ 1,584,646	\$ 445,532	\$ 43,867,854	\$ 18,162,610	\$ 823,226	\$ 347,375	\$ 18,638,461	\$ 25,229,394
47	1855	Services (Overhead & Underground)	\$ 24,039,501	\$ 236,221	\$ -	\$ 24,275,723	\$ 16,722,895	\$ 275,156	\$ -	\$ 16,998,051	\$ 7,277,671
47	1860	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1860	Meters (Smart Meters)	\$ 13,111,064	\$ 277,785	\$ 122,032	\$ 13,266,818	\$ 9,249,319	\$ 812,174	\$ 1,909	\$ 10,059,583	\$ 3,207,234
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 1,783,378	\$ 194,000	\$ -	\$ 1,977,378	\$ 1,666,990	\$ 62,167	\$ -	\$ 1,729,157	\$ 248,221
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 4,901,457	\$ 358,500	\$ -	\$ 5,259,957	\$ 4,113,326	\$ 320,699	\$ -	\$ 4,434,025	\$ 825,932
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 9,798,868	\$ 185,000	\$ -	\$ 9,983,868	\$ 5,341,051	\$ 545,666	\$ -	\$ 5,886,717	\$ 4,097,151
8	1935	Stores Equipment	\$ 112,364	\$ -	\$ -	\$ 112,364	\$ 79,990	\$ 3,438	\$ -	\$ 83,428	\$ 28,935
8	1940	Tools, Shop & Garage Equipment	\$ 3,532,816	\$ 145,000	\$ -	\$ 3,677,816	\$ 3,021,389	\$ 143,053	\$ -	\$ 3,164,442	\$ 513,374
8	1945	Measurement & Testing Equipment	\$ 677,634	\$ -	\$ -	\$ 677,634	\$ 518,360	\$ 11,652	\$ -	\$ 530,011	\$ 147,623
8	1950	Power Operated Equipment	\$ 425,791	\$ -	\$ -	\$ 425,791	\$ 323,196	\$ 15,574	\$ -	\$ 338,770	\$ 87,021
8	1955	Communications Equipment	\$ 400,629	\$ 132,945	\$ -	\$ 533,274	\$ 350,935	\$ 31,816	\$ -	\$ 382,750	\$ 150,523
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 1,867,811	\$ 246,559	\$ -	\$ 2,114,370	\$ 974,967	\$ 85,894	\$ -	\$ 1,060,861	\$ 1,053,509
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ 18,542,289	\$ -	\$ -	\$ 18,542,289	\$ 8,000,611	\$ 432,680	\$ -	\$ 8,433,291	\$ 10,108,998
47	2440	Deferred Revenue ⁵	\$ 20,886,152	\$ 1,421,569	\$ -	\$ 22,307,721	\$ 1,633,511	\$ 484,078	\$ -	\$ 2,117,590	\$ 20,190,131
	2005	Property Under Finance Lease ⁷	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sub-Total	\$ 265,243,412	\$ 13,998,642	\$ 1,809,152	\$ 277,432,903	\$ 126,776,931	\$ 6,242,630	\$ 1,426,980	\$ 131,592,580	\$ 145,840,323
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -
		Total PP&E for Rate Base Purposes	\$ 265,243,412	\$ 13,998,642	\$ 1,809,152	\$ 277,432,903	\$ 126,776,931	\$ 6,242,630	\$ 1,426,980	\$ 131,592,580	\$ 145,840,323
		Construction Work In Progress	\$ 5,512,886	\$ -	\$ -	\$ 5,512,886				\$ -	\$ 5,512,886
		Total PP&E	\$ 270,756,298	\$ 13,998,642	\$ 1,809,152	\$ 282,945,789	\$ 126,776,931	\$ 6,242,630	\$ 1,426,980	\$ 131,592,580	\$ 151,353,208
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁸									
		Total					\$ 6,242,630				

		Less: Fully Allocated Depreciation	
10		ARO's	\$ 25,175
8		Overhead Depts & Information Systems	\$ 909,971
47		Deferred Revenue	\$ 484,078
		Net Depreciation	\$ 5,841,912

Appendix 2-BA
Fixed Asset Continuity Schedule ¹

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts. If this is the first application where the applicant is rebasing under MIFRS, contact OEB staff for further guidance on the appropriate fixed asset continuity schedules to complete (i.e. applicable years and accounting standard for each schedule).
 - The "CCA Class" for fixed assets should generally agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).
 - The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the OEB.
 - The additions in column (E) must not include construction work in progress (CWIP).
- Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1905 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.
 - The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.
 - This account includes the amount recorded under finance leases for plant leased from others and used by the utility in its utility operations.
 - 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.

Accounting Standard MIFRS
Year 2024 SNC

CCA Class ²	OEB Account ³	Description ³	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance ⁵	Additions ⁴	Disposals ⁶	Closing Balance	Opening Balance ⁵	Additions	Disposals ⁶	Closing Balance	
	1609	Capital Contributions Paid	\$ 1,272,321	\$ -	\$ -	\$ 1,272,321	\$ 696,847	\$ 50,893	\$ -	\$ 747,740	\$ 524,581
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,608,104	\$ 85,000	\$ -	\$ 1,693,104	\$ 1,467,872	\$ 114,774	\$ -	\$ 1,582,647	\$ 110,457
CEC	1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	1805	Land	\$ 148,673	\$ -	\$ -	\$ 148,673	\$ -	\$ -	\$ -	\$ -	\$ 148,673
47	1808	Buildings	\$ 8,557,119	\$ 155,250	\$ -	\$ 8,712,369	\$ 4,348,732	\$ 244,975	\$ -	\$ 4,593,707	\$ 4,118,662
13	1810	Leasehold Improvements	\$ 63,262	\$ -	\$ -	\$ 63,262	\$ 63,262	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ 2,842,894	\$ -	\$ -	\$ 2,842,894	\$ 1,028,857	\$ 129,395	\$ -	\$ 1,158,252	\$ 1,684,642
47	1820	Distribution Station Equipment <50 kV	\$ 8,503,545	\$ -	\$ -	\$ 8,503,545	\$ 7,979,099	\$ 75,811	\$ -	\$ 8,054,909	\$ 448,636
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 82,635,561	\$ 4,388,231	\$ 339,511	\$ 86,684,281	\$ 21,122,167	\$ 1,954,665	\$ 304,273	\$ 22,772,559	\$ 63,911,722
47	1835	Overhead Conductors & Devices	\$ 59,124,313	\$ 5,458,830	\$ 843,345	\$ 63,739,798	\$ 19,650,969	\$ 967,679	\$ 599,568	\$ 20,019,081	\$ 43,720,717
47	1840	Underground Conduit	\$ 19,908,021	\$ 496,017	\$ 170,871	\$ 20,233,167	\$ 8,894,753	\$ 191,291	\$ 142,979	\$ 8,943,066	\$ 11,290,101
47	1845	Underground Conductors & Devices	\$ 27,446,252	\$ 840,020	\$ 225,406	\$ 28,060,866	\$ 13,584,646	\$ 562,443	\$ 196,701	\$ 13,950,388	\$ 14,110,478
47	1850	Line Transformers	\$ 43,867,854	\$ 2,663,469	\$ 558,176	\$ 45,973,147	\$ 18,638,461	\$ 877,645	\$ 462,021	\$ 19,054,085	\$ 26,919,062
47	1855	Services (Overhead & Underground)	\$ 24,275,723	\$ 628,195	\$ -	\$ 24,903,917	\$ 16,998,051	\$ 288,921	\$ -	\$ 17,286,973	\$ 7,616,945
47	1860	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1860	Meters (Smart Meters)	\$ 13,266,818	\$ 389,941	\$ 122,031	\$ 13,534,728	\$ 10,059,583	\$ 841,673	\$ 1,993	\$ 10,899,263	\$ 2,635,464
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 1,977,378	\$ 51,000	\$ -	\$ 2,028,378	\$ 1,729,157	\$ 61,370	\$ -	\$ 1,790,527	\$ 237,851
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 5,259,957	\$ 220,000	\$ -	\$ 5,479,957	\$ 4,434,025	\$ 267,600	\$ -	\$ 4,701,625	\$ 778,332
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 9,983,868	\$ 600,000	\$ -	\$ 10,583,868	\$ 5,886,717	\$ 556,133	\$ -	\$ 6,442,850	\$ 4,141,019
8	1935	Stores Equipment	\$ 112,364	\$ -	\$ -	\$ 112,364	\$ 83,428	\$ 3,438	\$ -	\$ 86,866	\$ 25,497
8	1940	Tools, Shop & Garage Equipment	\$ 3,677,816	\$ 120,000	\$ -	\$ 3,797,816	\$ 3,164,442	\$ 142,592	\$ -	\$ 3,307,034	\$ 490,782
8	1945	Measurement & Testing Equipment	\$ 677,634	\$ 51,170	\$ -	\$ 728,804	\$ 530,011	\$ 11,394	\$ -	\$ 541,405	\$ 187,399
8	1950	Power Operated Equipment	\$ 425,791	\$ -	\$ -	\$ 425,791	\$ 338,770	\$ 15,574	\$ -	\$ 354,344	\$ 71,447
8	1955	Communications Equipment	\$ 533,274	\$ -	\$ -	\$ 533,274	\$ 382,750	\$ 32,154	\$ -	\$ 414,904	\$ 118,370
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 2,114,370	\$ 264,081	\$ -	\$ 2,378,451	\$ 1,060,861	\$ 92,338	\$ -	\$ 1,153,199	\$ 1,225,252
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ 18,542,289	\$ -	\$ -	\$ 18,542,289	\$ 8,433,291	\$ 432,680	\$ -	\$ 8,865,971	\$ 9,676,318
47	2440	Deferred Revenue ⁵	\$ 22,307,721	\$ 1,534,422	\$ -	\$ 23,842,143	\$ 2,117,590	\$ 516,145	\$ -	\$ 2,633,735	\$ 21,208,408
	2005	Property Under Finance Lease ⁷	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sub-Total	\$ 277,432,903	\$ 14,876,780	\$ 2,259,340	\$ 290,050,344	\$ 131,592,580	\$ 6,533,934	\$ 1,707,534	\$ 136,418,980	\$ 153,631,364
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -
		Total PP&E for Rate Base Purposes	\$ 277,432,903	\$ 14,876,780	\$ 2,259,340	\$ 290,050,344	\$ 131,592,580	\$ 6,533,934	\$ 1,707,534	\$ 136,418,980	\$ 153,631,364
		Construction Work In Progress	\$ 5,512,886	\$ -	\$ -	\$ 5,512,886	\$ -	\$ -	\$ -	\$ -	\$ 5,512,886
		Total PP&E	\$ 282,945,789	\$ 14,876,780	\$ 2,259,340	\$ 295,563,230	\$ 131,592,580	\$ 6,533,934	\$ 1,707,534	\$ 136,418,980	\$ 159,144,250
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁸									
		Total					\$ 6,533,934				

10			Less: Fully Allocated Depreciation	
8			ARO's	-\$ 25,175
47			Overhead Depts & Information Systems	\$ 937,105
			Deferred Revenue	-\$ 516,145
			Net Depreciation	\$ 6,138,149

Appendix 2-BB
Service Life Comparison
Table F-1 from Kinetrics Report¹

Parent*	#	Asset Details			Useful Life			USoA Account Number	USoA Account Description	Current		Proposed		Outside Range of Min, Max TUL?	
		Category Component Type			MIN UL	TUL	MAX UL			Years	Rate	Years	Rate	Below Min TUL	Above Max TUL
OH	1	Fully Dressed Wood Poles	Overall		35	45	75	1830	Poles, Towers and Fixtures	40	3%	40	3%	No	No
			Cross Arm	Wood Steel	20	40	55								
					30	70	95								
	2	Fully Dressed Concrete Poles	Overall		50	60	80								
			Cross Arm	Wood Steel	20	40	55								
					30	70	95								
	3	Fully Dressed Steel Poles	Overall		60	60	80								
			Cross Arm	Wood Steel	20	40	55								
					30	70	95								
	4	OH Line Switch			15	25	25	1835	Overhead Conductors and Devices	40	3%	40	3%	No	No
	5	OH Line Switch Motor			15	20	20	1980	System Supervisory Equipment	25	4%	25	4%	No	No
TS & MS	6	OH Line Switch RTU			15	20	20	1980	System Supervisory Equipment	20	5%	20	5%	No	No
	7	OH Integral Switches			35	45	60	1835	Overhead Conductors and Devices	40	3%	40	3%	No	No
	8	OH Conductors			50	60	75	1835	Overhead Conductors and Devices	60	2%	60	2%	No	No
	9	OH Transformers & Voltage Regulators			30	40	60	1850	Line Transformers	40	3%	40	3%	No	No
	10	OH Shunt Capacitor Banks			25	30	40								
	11	Reclosers			25	40	55	1835	Overhead Conductors and Devices	40	3%	40	3%	No	No
	12	Power Transformers	Overall		30	45	60	1820	Distribution Station Equipment <50kV	50	2%	50	2%	No	No
			Bushing		10	20	30	1820	Distribution Station Equipment <50kV	25	4%	25	4%	No	No
			Tap Changer		20	30	60								
	13	Station Service Transformer			30	45	55	1820	Distribution Station Equipment <50kV	45	2%	45	2%	No	No
	14	Station Grounding Transformer			30	40	40								
UG	15	Station DC System	Overall		10	20	30	1820	Distribution Station Equipment <50kV	20	5%	20	5%	No	No
			Battery Bank		10	15	15	1820	Distribution Station Equipment <50kV	15	7%	15	7%	No	No
			Charger		20	20	30	1820	Distribution Station Equipment <50kV	20	5%	20	5%	No	No
	16	Station Metal Clad Switchgear	Overall		30	40	60	1820	Distribution Station Equipment <50kV	40	3%	40	3%	No	No
			Removable Breaker		25	40	60	1815	Distribution Station Equipment >50kV	40	3%	40	3%	No	No
	17	Station Independent Breakers			35	45	65	1820	Distribution Station Equipment <50kV	50	2%	50	2%	No	No
	18	Station Switch			30	50	60	1820	Distribution Station Equipment <50kV	50	2%	40	3%	No	No
	19	Electromechanical Relays			25	35	50								
	20	Solid State Relays			10	30	45								
	21	Digital & Numeric Relays			15	20	20								
	22	Rigid Busbars			30	55	60								
UG	23	Steel Structure			35	50	90	1815	Distribution Station Equipment >50kV	38	3%	38.25	3%	No	No
	24	Primary Paper Insulated Lead Covered (PILC) Cables			60	65	75								
	25	Primary Ethylene-Propylene Rubber (EPR) Cables			20	25	25								
	26	Primary Non-Tree Retardant (TR) Cross Linked Polyethylene (XLPE) Cables Direct Buried			20	25	30								
	27	Primary Non-TR XLPE Cables in Duct			20	25	30								
	28	Primary TR XLPE Cables Direct Buried			25	30	35	1845	Underground Conductors and Devices	30		30	3%	No	No
	29	Primary TR XLPE Cables in Duct			35	40	60	1845	Underground Conductors and Devices	40		40	3%	No	No
	30	Secondary PILC Cables			70	75	80								
	31	Secondary Cables Direct Buried			25	35	40	1845	Underground Conductors and Devices	40	3%	40	3%	No	No
	32	Secondary Cables in Duct			35	40	60	1845	Underground Conductors and Devices	40	3%	40	3%	No	No
	33	Network Transformers	Overall		20	35	50	1845	Underground Conductors and Devices	40	3%	40	3%	No	No
UG			Protector		20	35	40								
	34	Pad-Mounted Transformers			25	40	45	1850	Lines Transformers	40	3%	40	3%	No	No
	35	Submersible/Vault Transformers			25	35	45								
	36	UG Foundation			35	55	70	1840	Underground Conduit	55	2%	55	2%	No	No
	37	UG Vaults	Overall		40	60	80								
			Roof		20	30	45								
	38	UG Vault Switches			20	35	50								
	39	Pad-Mounted Switchgear			20	30	45	1845	Underground Conductors and Devices	30	3%	30	3%	No	No
	40	Ducts			30	50	85	1840	Underground Conduit	80	1%	80	1%	No	No
	41	Concrete Encased Duct Banks			35	55	80								
	42	Cable Chambers			50	60	80								
S	43	Remote SCADA			15	20	30	1980	System Supervisory Equipment	20	5%	20	5%	No	No

Table F-2 from Kinetrics Report¹

	Asset Details			Useful Life Range		USoA Account Number	USoA Account Description	Current		Proposed		Outside Range of Min, Max TUL?		
#	Category Component Type							Years	Rate	Years	Rate	Below Min Range	Above Max Range	
1	Office Equipment			5	15	1915	Office Furniture and Equipment	10	10%	10	10%	No	No	
2	Vehicles	Trucks < 3 Tons		5	15	1930	Transportation Equipment	12	8%	12	8%	No	No	
		Trucks > 3 Tons		5	15	1930	Transportation Equipment	15	7%	15	7%	No	No	
		Trailers		5	20	1930	Transportation Equipment	10	10%	10	10%	No	No	
3	Administrative Buildings			5	10	1930	Transportation Equipment	12	8%	12	8%	No	Yes	
4	Leasehold Improvements			50	75	1808	Buildings and Fixtures	50	2%	50	2%	No	No	
				Lease dependent			1810	Leasehold Improvements	5	20%	5	20%		
5	Station Buildings	Station Buildings		50	75									
		Parking		25	30									
		Fence		25	60									
		Roof		20	30									
6	Computer Equipment	Hardware		3	5	1920	Computer Equipment-Hardware	3-5	0%	3-5	0%	No	Yes	
		Software		2	5	1811	Computer Software	2-7	0%	2-7	0%	No	Yes	
		Power Operated		5	10	1950	Power Operated Equipment	10	10%	10	10%	No	No	
7	Equipment	Stores		5	10	1935	Stores Equipment	10	10%	10	10%	No	No	
		Tools, Shop, Garage Equipment		5	10	1940	Tools, Shop and Garage	10	10%	10	10%	No	No	
		Measurement & Testing Equipment		5	10	1945	Measurement and Testina Equipment	10	10%	10	10%	No	No	
8	Communication	Towers		60	70									
		Wireless		2	10		0							
9	Residential Energy Meters			25	35		0							
10	Industrial/Commercial Energy Meters			25	35		1860	Meters	35	3%	35	3%	No	No
11	Wholesale Energy Meters			15	30		1860	Meters	30	3%	30	3%	No	No
12	Current & Potential Transformer (CT & PT)			35	50		1860	Meters	50	2%	50	2%	No	No
13	Smart Meters			5	15		1860	Meters	15	7%	15	7%	No	No
14	Repeaters - Smart Metering			10	15		1860	Meters	15	7%	15	7%	No	No
15	Data Collectors - Smart Metering			15	20		1860	Meters	15	7%	15	7%	No	No

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

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

File Number:
Exhibit:
Tab:
Schedule:
Page:

EB-2023-0052
2

Date: 16-Aug-23

Appendix 2-C
Depreciation and Amortization Expense

General: This appendix is to assess the reasonability of the depreciation expense that is included in rate base via accumulated depreciation and the revenue requirement. Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Balances presented in the table should exclude asset retirement obligations (AROs) and the related depreciation. This appendix must be completed under MFRS for each year for the earlier of:

Notes:

- 1 This should include assets in column A (excel column C) that become fully depreciated.
- 2 The useful life used should be consistent with the OEB's regulatory accounting policies as set out in the Accounting Procedures Handbook for Electricity Distributors, effective Jan. 1, 2012 and also with the Report of the Board, Transition to
- 3 OEB policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.
- 4 The applicant must provide an explanation of material variances in its evidence.

Year 2017 TBHEDI

Account	Description	Book Values				Service Lives		Expense		Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance ⁴
		Opening Book Value of Assets	Less Fully Depreciated ¹	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing ²	Depreciation Rate Assets	Depreciation Expense on Assets ³		
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f		i = h
1609	Hydro One Gate Station	\$ 1,272,321				\$ 1,272,321	25.00	4.00%	\$ 50,893	\$ 50,893	\$ -
1611	Computer Software (Formally known as Account 1925)	\$ 1,325,017	\$ 1,276,906	\$ 2,691		\$ 49,457	4.09	24.45%	\$ 12,092	\$ 29,336	\$ 17,244
1612	Land Rights (Formally known as Account 1906)					\$ -		0.00%	\$ -	\$ -	\$ -
1805	Land	\$ 133,038			\$ 1,852	\$ 131,186		0.00%	\$ -	\$ -	\$ -
1908	Buildings	\$ 7,456,455	\$ 154,564	\$ 100,100		\$ 7,351,941	35.57	2.81%	\$ 206,689	\$ 201,134	\$ 5,555
1810	Leasehold Improvements	\$ 63,262	\$ 63,262			\$ -		0.00%	\$ -	\$ -	\$ -
1815	Transformer Station Equipment <50 kV					\$ -		0.00%	\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV	\$ 8,319,236	\$ 6,507,047	\$ 38,000		\$ 1,831,189	11.67	8.57%	\$ 156,914	\$ 159,691	\$ 2,777
1825	Storage Battery Equipment					\$ -		0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 44,895,096	\$ 10,018,252	\$ 4,284,800	\$ 619,969	\$ 36,399,275	35.57	2.81%	\$ 1,023,314	\$ 1,040,075	\$ 16,761
1835	Overhead Conductors & Devices	\$ 40,698,870	\$ 17,192,914	\$ 3,477,099	\$ 569,980	\$ 24,674,526	49.31	2.03%	\$ 500,396	\$ 566,489	\$ 66,093
1840	Underground Conduit	\$ 15,628,647	\$ 8,918,677	\$ 325,644	\$ 12,017	\$ 6,860,775	65.02	1.54%	\$ 105,518	\$ 128,883	\$ 23,366
1845	Underground Conductors & Devices	\$ 21,215,363	\$ 5,812,508	\$ 486,306	\$ 43,470	\$ 15,602,538	38.26	2.61%	\$ 407,803	\$ 407,400	\$ 403
1850	Line Transformers	\$ 31,059,571	\$ 14,041,095	\$ 1,259,945	\$ 528,360	\$ 17,120,089	31.68	3.14%	\$ 537,017	\$ 625,547	\$ 88,531
1850	Line Transformers Inventory	\$ 2,187,342				\$ 2,187,342		0.00%	\$ -	\$ -	\$ -
1855	Services (Overhead & Underground)	\$ 23,093,575	\$ 14,608,760	\$ 40,286		\$ 8,504,958	38.04	2.63%	\$ 223,579	\$ 256,937	\$ 33,358
1860	Meters	\$ 2,144,072	\$ 1,670,672	\$ 238,983	\$ 90,557	\$ 502,334	40.93	2.44%	\$ 12,273	\$ -	\$ 12,273
1860	Meters (Smart Meters)	\$ 7,551,463	\$ 827,941			\$ 6,723,522	11.59	8.63%	\$ 580,114	\$ 604,516	\$ 24,402
1905	Meters Inventory	\$ 413,033			\$ 83,938	\$ 388,658		0.00%	\$ -	\$ -	\$ -
1905	Land			\$ 119,525		\$ -		0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures					\$ -		0.00%	\$ -	\$ -	\$ -
1910	Leasehold Improvements					\$ -		0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 1,604,188	\$ 1,069,197	\$ 65,375		\$ 567,679	8.87	11.27%	\$ 64,060	\$ 57,230	\$ 6,769
1915	Office Furniture & Equipment (5 years)					\$ -		0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 3,311,159	\$ 3,011,153	\$ 139,695	\$ 1,025	\$ 368,829	4.18	23.92%	\$ 88,236	\$ 98,565	\$ 10,328
1920	Computer Equip.-Hardware(Post Mar. 22/04)					\$ -		0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)					\$ -		0.00%	\$ -	\$ -	\$ -
1930	Transportation Equipment	\$ 7,997,105	\$ 3,230,534	\$ 426,323	\$ 610,606	\$ 4,369,127	12.93	7.73%	\$ 337,906	\$ 339,299	\$ 1,393
1935	Stores Equipment	\$ 63,417	\$ 29,037	\$ 34,380		\$ 51,570	10.00	10.00%	\$ 5,157	\$ -	\$ 5,157
1940	Tools, Shop & Garage Equipment	\$ 2,929,380	\$ 2,260,539	\$ 50,373		\$ 694,028	10.00	10.00%	\$ 69,403	\$ 71,778	\$ 2,375
1945	Measurement & Testing Equipment	\$ 374,179	\$ 129,616	\$ 75,859		\$ 282,493	9.85	10.15%	\$ 28,679	\$ 25,710	\$ 2,970
1950	Power Operated Equipment	\$ 412,564	\$ 3,583	\$ 13,227		\$ 415,595	11.57	8.64%	\$ 35,920	\$ 35,549	\$ 371
1955	Communications Equipment	\$ 283,980	\$ 237,543	\$ 2,438		\$ 47,656	5.00	20.00%	\$ 9,531	\$ 11,945	\$ 2,414
1955	Communication Equipment (Smart Meters)					\$ -		0.00%	\$ -	\$ -	\$ -
1960	Miscellaneous Equipment					\$ -		0.00%	\$ -	\$ -	\$ -
1970	Load Management Controls Customer Premises					\$ -		0.00%	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises					\$ -		0.00%	\$ -	\$ -	\$ -
1980	System Supervised Equipment	\$ 800,438	\$ 150,822			\$ 649,616	9.09	11.00%	\$ 71,465	\$ 83,392	\$ 11,927
1985	Miscellaneous Fixed Assets					\$ -		0.00%	\$ -	\$ -	\$ -
1990	Other Tangible Property					\$ -		0.00%	\$ -	\$ -	\$ -
1995	Contributions & Grants	\$ 18,542,289				\$ 18,542,289	42.90	2.33%	\$ 432,221	\$ 432,680	\$ 459
2440	Deferred Revenue	\$ 6,859,552		\$ 973,179		\$ 7,346,142	42.00	2.38%	\$ 174,968	\$ 173,038	\$ 1,870
2005	Property Under Finance Lease					\$ -		0.00%	\$ -	\$ -	\$ -
	Total	\$ 199,830,930	\$ 91,214,622	\$ 10,207,870		\$ 109,886,148	\$ 553		\$ 3,919,771	\$ 4,188,650	\$ 268,880

\$ 81,006,752

File Number:
Exhibit:
Tab:
Schedule:
Page:

EB-2023-0052
2

Date: 16-Aug-23

Appendix 2-C
Depreciation and Amortization Expense

General: This appendix is to assess the reasonability of the depreciation expense that is included in rate base via accumulated depreciation and the revenue requirement. Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Balances presented in the table should exclude asset retirement obligations (AROs) and the related depreciation. This appendix must be completed under MFRS for each year for the earlier of:

Notes:

- 1 This should include assets in column A (excel column C) that become fully depreciated.
- 2 The useful life used should be consistent with the OEB's regulatory accounting policies as set out in the Accounting Procedures Handbook for Electricity Distributors, effective Jan. 1, 2012 and also with the Report of the Board, Transition to OEB policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.
- 3 The applicant must provide an explanation of material variances in its evidence.

Year 2017 KHEC

Account	Description	Book Values				Service Lives		Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance ⁴
		Opening Book Value of Assets	Less Fully Depreciated ¹	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing ²	Depreciation Rate Assets		
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	
1609	Capital Contributions Paid	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -
1611	Computer Software (Formally known as Account 1925)	\$ 30,009	\$ 30,009	\$ -	\$ -	\$ 0	-	0.00%	\$ -	\$ -
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -
1805	Land	\$ 2,366	\$ -	\$ -	\$ -	\$ 2,366	-	0.00%	\$ -	\$ -
1908	Buildings	\$ 33,696	\$ -	\$ -	\$ -	\$ 33,696	22.43	4.46%	\$ 1,502	\$ 1,774
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ 2,776,226	\$ -	\$ 10,691	\$ -	\$ 2,783,572	37.44	2.67%	\$ 74,348	\$ 110,645
1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 2,742,449	\$ -	\$ 316,207	\$ -	\$ 2,900,553	21.21	4.71%	\$ 136,754	\$ 174,101
1835	Overhead Conductors & Devices	\$ 970,010	\$ -	\$ 48,973	\$ -	\$ 994,496	38.72	2.58%	\$ 25,684	\$ 36,674
1840	Underground Conduit	\$ 130,843	\$ -	\$ 8,302	\$ -	\$ 134,994	35.00	2.86%	\$ 3,857	\$ 15,102
1845	Underground Conductors & Devices	\$ 333,760	\$ -	\$ 4,260	\$ -	\$ 335,890	26.17	3.82%	\$ 12,835	\$ 36,645
1850	Line Transformers	\$ 1,124,891	\$ -	\$ 109,932	\$ -	\$ 1,179,857	28.72	3.48%	\$ 41,081	\$ 68,745
1855	Services (Overhead & Underground)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -
1860	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -
1860	Meters (Smart Meters)	\$ 689,797	\$ -	\$ 70,152	\$ -	\$ 724,873	15.00	6.67%	\$ 48,325	\$ 72,842
1905	Land	\$ 16,562	\$ -	\$ -	\$ -	\$ 16,562	-	0.00%	\$ -	\$ -
1908	Buildings & Fixtures	\$ 634,008	\$ -	\$ -	\$ -	\$ 634,008	22.43	4.46%	\$ 28,266	\$ 35,296
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 25,177	\$ -	\$ -	\$ -	\$ 25,177	10.00	10.00%	\$ 2,518	\$ 3,982
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 19,012	\$ -	\$ 1,351	\$ -	\$ 19,688	5.00	20.00%	\$ 3,938	\$ 3,371
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -
1930	Transportation Equipment	\$ 554,966	\$ -	\$ 705	\$ -	\$ 555,318	10.00	10.00%	\$ 55,532	\$ 40,194
1935	Stores Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	10.00	10.00%	\$ -	\$ -
1945	Measurement & Testing Equipment	\$ 72,058	\$ -	\$ -	\$ -	\$ 72,058	10.00	10.00%	\$ 7,206	\$ 6,809
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -
1955	Communications Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -
1960	Miscellaneous Equipment	\$ 35,709	\$ -	\$ 16,099	\$ -	\$ 43,759	10.00	10.00%	\$ 4,376	\$ 3,664
1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -
1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -
1980	System Supervisor Equipment	\$ 313,374	\$ -	\$ 2,469	\$ -	\$ 314,608	15.00	6.67%	\$ 20,974	\$ 28,028
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -
1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -
2440	Deferred Revenue	\$ 169,970	\$ -	\$ 43,418	\$ -	\$ 191,679	25.00	4.00%	\$ 7,667	\$ 7,276
2005	Property Under Finance Lease	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -
	Total	\$ 10,336,944	\$ 30,009	\$ 545,723	\$ -	\$ 10,579,796	\$ 342		\$ 459,528	\$ 630,595

Appendix 2-C
Depreciation and Amortization Expense

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		Year		TBHEDI							
		2018									
		Book Values				Service Lives		Expense			
Account	Description	Opening Book Value of Assets	Less Fully Depreciated ¹	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing ²	Depreciation Rate Assets	Depreciation Expense on Assets ³	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance ⁴
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	i	j = i-h
1609	Capital Contributions Paid	\$ 1,272,321	\$ -			\$ 1,272,321	25.00	4.00%	\$ 50,893	\$ 50,893	\$ 0
1611	Computer Software (Formerly known as Account 1925)	\$ 1,327,708	\$ 1,304,537			\$ 23,171	3.00	33.33%	\$ 7,724	\$ 7,726	\$ 2
1612	Land Rights (Formerly known as Account 1906)	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -
1905	Land	\$ 131,186	\$ -			\$ 131,186		0.00%	\$ -	\$ -	\$ -
1808	Buildings	\$ 7,556,555	\$ 68,528	\$ 86,036		\$ 7,531,045	35.06	2.85%	\$ 214,804	\$ 207,416	\$ 7,388
1810	Leasehold Improvements	\$ 63,262	\$ 63,262			\$ -		0.00%	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV	\$ 8,357,236	\$ 6,506,519	\$ 141,255		\$ 1,921,344	11.73	8.53%	\$ 163,797	\$ 160,466	\$ 3,331
1825	Storage Battery Equipment	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 48,559,926	\$ 9,803,075	\$ 4,439,850	\$ 339,440	\$ 40,637,336	35.83	2.79%	\$ 1,134,171	\$ 1,108,697	\$ 25,474
1835	Overhead Conductors & Devices	\$ 43,605,989	\$ 13,968,686	\$ 3,197,239	\$ 711,564	\$ 30,524,359	49.62	2.02%	\$ 615,162	\$ 605,854	\$ 9,308
1840	Underground Conduit	\$ 15,942,275	\$ 8,268,668	\$ 147,995	\$ 94,343	\$ 7,653,262	59.23	1.69%	\$ 129,213	\$ 128,613	\$ 600
1845	Underground Conductors & Devices	\$ 21,695,200	\$ 9,268,039	\$ 729,991		\$ 12,755,157	31.94	3.13%	\$ 399,347	\$ 392,398	\$ 6,949
1850	Line Transformers	\$ 31,873,867	\$ 13,455,262	\$ 1,293,757	\$ 345,496	\$ 18,719,866	32.08	3.12%	\$ 583,541	\$ 577,315	\$ 6,226
1850	Line Transformers Inventory	\$ 2,104,630				\$ 2,104,630		0.00%	\$ -	\$ -	\$ -
1855	Services (Overhead & Underground)	\$ 23,133,861	\$ 14,320,120	\$ 234,027	\$ 78,678	\$ 8,852,077	38.01	2.63%	\$ 232,888	\$ 232,104	\$ 784
1860	Meters	\$ 1,117,644	\$ 722,781	\$ 24,428		\$ 407,077	41.08	2.43%	\$ 9,909	\$ -	\$ 9,909
1860	Meters (Smart Meters)	\$ 8,726,317	\$ 1,760,021	\$ 234,997		\$ 7,063,795	11.62	8.61%	\$ 607,900	\$ 610,275	\$ 2,376
1860	Meters Inventory	\$ 448,621	\$ -	\$ 278,345	\$ 119,705	\$ 468,089		0.00%	\$ -	\$ -	\$ -
1905	Land	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -
1910	Leasehold Improvements	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 1,669,563	\$ 1,138,727	\$ 21,685		\$ 541,679	9.22	10.85%	\$ 58,750	\$ 59,080	\$ 330
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 3,449,830	\$ 3,007,465	\$ 108,673	\$ 44,784	\$ 451,918	4.12	24.27%	\$ 109,689	\$ 107,079	\$ 2,609
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -
1930	Transportation Equipment	\$ 7,812,822	\$ 2,897,179	\$ 611,013		\$ 5,221,150	13.16	7.60%	\$ 396,744	\$ 398,035	\$ 1,291
1935	Stores Equipment	\$ 97,797	\$ 63,417			\$ 34,380	10.00	10.00%	\$ 3,438	\$ 2,579	\$ 859
1940	Tools, Shop & Garage Equipment	\$ 2,979,753	\$ 2,306,046	\$ 148,624		\$ 748,019	10.13	9.87%	\$ 73,842	\$ 77,010	\$ 3,168
1945	Measurement & Testing Equipment	\$ 450,038	\$ 205,143	\$ 88,031		\$ 288,911	9.36	10.68%	\$ 30,867	\$ 33,655	\$ 2,788
1950	Power Operated Equipment	\$ 425,791	\$ 13,488			\$ 412,303	11.89	8.41%	\$ 34,676	\$ 35,007	\$ 331
1955	Communications Equipment	\$ 286,418	\$ 276,683	\$ 1,092		\$ 10,281	5.84	17.73%	\$ 1,823	\$ 8,579	\$ 6,756
1955	Communication Equipment (Smart Meters)	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -
1960	Miscellaneous Equipment	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -
1970	Load Management Controls Customer Premises	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$ 800,438	\$ 168,759	\$ 63,021		\$ 663,190	8.82	11.34%	\$ 75,192	\$ 76,887	\$ 1,695
1985	Miscellaneous Fixed Assets	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -
1990	Other Tangible Property	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -
1995	Contributions & Grants	\$ 18,542,289	\$ -			\$ 18,542,289	42.90	2.33%	\$ 432,221	\$ 432,680	\$ 459
2440	Deferred Revenue	\$ 7,832,731	\$ -	\$ 1,243,211		\$ 8,454,337	45.00	2.22%	\$ 187,874	\$ 186,096	\$ 1,778
2005	Property Under Finance Lease	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -
	Total	\$ 207,477,028	\$ 89,606,404	\$ 10,606,849		\$ 120,167,717	\$ 544		\$ 4,314,275	\$ 4,260,892	\$ 53,382

**Appendix 2-C
Depreciation and Amortization Expense**

General: This appendix is to assess the reasonability of the depreciation expense that is included in rate base via accumulated depreciation and the revenue requirement. Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Balances presented in the table should exclude asset retirement obligations (AROs) and the related depreciation. This appendix must be completed under MFRS for each year for the earlier of:

- Notes:**
- This should include assets in column A (excel column C) that become fully depreciated.
 - The useful life used should be consistent with the OEB's regulatory accounting policies as set out in the Accounting Procedures Handbook for Electricity Distributors, effective Jan. 1, 2012 and also with the Report of the Board, Transition to
 - OEB policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.
 - The applicant must provide an explanation of material variances in its evidence.

Year 2018 **KHEC**

Account	Description	Book Values				Service Lives		Expense		Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance ⁴
		Opening Book Value of Assets	Less Fully Depreciated ¹	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing ²	Depreciation Rate Assets	Depreciation Expense on Assets ³		
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/g		
1609	Capital Contributions Paid	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1611	Computer Software (Formerly known as Account 1925)	\$ 30,009	\$ -	\$ -	\$ 30,009	\$ 60,017	-	0.00%	\$ -	\$ -	\$ -
1612	Land Rights (Formerly known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1805	Land	\$ 2,368	\$ -	\$ -	\$ -	\$ 2,368	-	0.00%	\$ -	\$ -	\$ -
1808	Buildings	\$ 33,698	\$ -	\$ -	\$ -	\$ 33,698	22.71	4.40%	\$ 1,484	\$ 1,774	\$ 290
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ 2,788,918	\$ -	\$ 24,197	\$ -	\$ 2,801,016	36.08	2.77%	\$ 77,633	\$ 115,485	\$ 37,851
1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 3,058,656	\$ -	\$ 161,654	\$ -	\$ 3,139,483	21.59	4.63%	\$ 145,414	\$ 178,916	\$ 33,502
1835	Overhead Conductors & Devices	\$ 1,018,982	\$ -	\$ 45,314	\$ -	\$ 1,041,639	38.70	2.58%	\$ 26,916	\$ 37,580	\$ 10,665
1840	Underground Conduit	\$ 139,144	\$ -	\$ 6,642	\$ -	\$ 142,465	35.00	2.86%	\$ 4,070	\$ 15,292	\$ 11,221
1845	Underground Conductors & Devices	\$ 338,020	\$ -	\$ 7,861	\$ -	\$ 341,950	27.22	3.67%	\$ 12,562	\$ 36,930	\$ 24,368
1850	Line Transformers	\$ 1,234,823	\$ -	\$ 310,799	\$ 10,863	\$ 1,401,086	28.57	3.50%	\$ 49,040	\$ 71,085	\$ 22,044
1855	Services (Overhead & Underground)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1860	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1860	Meters (Smart Meters)	\$ 759,949	\$ -	\$ 12,625	\$ 27,728	\$ 793,990	15.00	6.67%	\$ 52,933	\$ 45,955	\$ 6,977
1905	Land	\$ 16,562	\$ -	\$ -	\$ -	\$ 16,562	-	0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$ 634,008	\$ -	\$ -	\$ -	\$ 634,008	22.71	4.40%	\$ 27,918	\$ 35,296	\$ 7,379
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 25,177	\$ -	\$ -	\$ -	\$ 25,177	10.00	10.00%	\$ 2,518	\$ 3,982	\$ 1,465
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 20,363	\$ -	\$ 2,492	\$ -	\$ 21,609	5.00	20.00%	\$ 4,322	\$ 2,578	\$ 1,743
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1930	Transportation Equipment	\$ 555,671	\$ -	\$ 11,110	\$ -	\$ 561,226	10.00	10.00%	\$ 56,123	\$ 38,403	\$ 17,719
1935	Stores Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	10.00	10.00%	\$ -	\$ -	\$ -
1945	Measurement & Testing Equipment	\$ 72,058	\$ -	\$ -	\$ -	\$ 72,058	10.00	10.00%	\$ 7,206	\$ 6,809	\$ 397
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1955	Communications Equipment	\$ -	\$ -	\$ 30,124	\$ -	\$ 15,062	10.00	10.00%	\$ 1,506	\$ 3,012	\$ 1,506
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1960	Miscellaneous Equipment	\$ 51,809	\$ -	\$ 6,660	\$ -	\$ 55,139	10.00	10.00%	\$ 5,514	\$ 4,330	\$ 1,184
1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$ 315,843	\$ -	\$ 7,020	\$ -	\$ 319,353	15.00	6.67%	\$ 21,290	\$ 28,496	\$ 7,206
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
2440	Deferred Revenue	\$ 213,388	\$ -	\$ -	\$ -	\$ 213,388	25.00	4.00%	\$ 8,536	\$ 7,276	\$ 1,259
2005	Property Under Finance Lease	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
Total		\$ 10,882,667	\$ -	\$ 628,498	\$ 68,600	\$ 11,264,516	\$ 383		\$ 487,913	\$ 618,648	\$ 130,735

File Number:
Exhibit:
Tab:
Schedule:
Page:

EB-2023-0052
2

Date:

16-Aug-23

Appendix 2-C
Depreciation and Amortization Expense

General: This appendix is to assess the reasonability of the depreciation expense that is included in rate base via accumulated depreciation and the revenue requirement.
Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Balances presented in the table should exclude asset retirement obligations (AROs) and the related depreciation.
This appendix must be completed under MFRS for each year for the earlier of:

Notes:

- This should include assets in column A (excel column C) that become fully depreciated.
- The useful life used should be consistent with the OEB's regulatory accounting policies as set out in the Accounting Procedures Handbook for Electricity Distributors, effective Jan. 1, 2012 and also with the Report of the Board, Transition to
- OEB Policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.
- The applicant must provide an explanation of material variances in its evidence.

Year **2019** **SNC**

Account	Description	Book Values					Service Lives		Expense				
		Opening Book Value of Assets	Less Fully Depreciated ¹	Opening Balance (KHEC)	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing ²	Depreciation Rate Assets	Depreciation Expense on Assets ³	Depreciation Expense per Appendix 2-BA Fixed Assets	Variance ⁴	
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	i	j = i-h		
1609	Capital Contributions Paid	\$ 1,272,321	\$ -			\$ 1,272,321	25.00	4.00%	\$ 50,893	\$ 50,893	\$ -		
1611	Computer Software (Formerly known as Account 1925)	\$ 1,327,708	\$ 1,304,487		\$ 14,735	\$ 30,589	5.00	20.00%	\$ 6,118	\$ 6,122	\$ 4		
1612	Land Rights (Formerly known as Account 1906)	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -		
1805	Land	\$ 131,186	\$ -	\$ 19,928		\$ 150,114		0.00%	\$ -	\$ -	\$ -		
1808	Buildings	\$ 7,642,591	\$ 2,217,383	\$ 667,707	\$ 40,996	\$ 6,113,413	24.78	4.04%	\$ 246,708	\$ 246,695	\$ 12		
1810	Leasehold Improvements	\$ 63,262	\$ 63,262			\$ -		0.00%	\$ -	\$ -	\$ -		
1815	Transformer Station Equipment >50 kV	\$ 574,800	\$ 2,736,397			\$ 2,161,597	22.32	4.48%	\$ 96,846	\$ 91,914	\$ 4,932		
1820	Distribution Station Equipment <50 kV	\$ 8,498,490	\$ 6,706,844			\$ 1,791,646	12.53	7.96%	\$ 142,989	\$ 168,068	\$ 25,079		
1825	Storage Battery Equipment	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -		
1830	Poles, Towers & Fixtures	\$ 52,660,336	\$ 10,494,563	\$ 2,538,751	\$ 4,689,958	\$ 369,542	\$ 46,679,961	33.85	2.95%	\$ 1,379,024	\$ 1,346,959	\$ 32,065	
1835	Overhead Conductors & Devices	\$ 46,091,664	\$ 13,998,802	\$ 1,745,854	\$ 2,663,301	\$ 463,973	\$ 34,706,394	48.22	2.07%	\$ 719,751	\$ 717,060	\$ 2,691	
1840	Underground Conduit	\$ 15,995,927	\$ 8,243,641		\$ 1,296,028	\$ 37,968	\$ 8,362,332	59.96	1.67%	\$ 139,465	\$ 132,166	\$ 7,299	
1845	Underground Conductors & Devices	\$ 22,388,191	\$ 9,324,391	\$ 532,494	\$ 1,584,252	\$ 148,967	\$ 14,239,453	32.15	3.11%	\$ 442,907	\$ 425,540	\$ 17,367	
1850	Line Transformers	\$ 32,616,431	\$ 12,714,079	\$ 1,493,932	\$ 2,126,682	\$ 547,820	\$ 21,911,805	29.75	3.36%	\$ 736,531	\$ 659,952	\$ 76,580	
1850	Line Transformers Inventory	\$ 2,310,328				\$ 2,310,328		0.00%	\$ -	\$ -	\$ -		
1855	Services (Overhead & Underground)	\$ 23,289,210	\$ 14,175,379		\$ 205,960	\$ 334	\$ 9,216,477	38.86	2.57%	\$ 237,171	\$ 237,566	\$ 394	
1860	Meters	\$ 957,717	\$ 555,596	\$ 10,573		\$ 3,482	\$ 409,212	33.48	2.99%	\$ 12,223	\$ -	\$ 12,223	
1860	Meters (Smart Meters)	\$ 9,145,670	\$ 3,255,893	\$ 810,992	\$ 387,330	\$ -	\$ 6,894,435	11.15	8.97%	\$ 618,353	\$ 684,808	\$ 66,455	
1860	Meter Inventory	\$ 607,261			\$ 116,100	\$ 104,154	\$ 561,157	-	0.00%	\$ -	\$ -	\$ -	
1905	Land	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -		
1908	Buildings & Fixtures	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -		
1910	Leasehold Improvements	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -		
1915	Office Furniture & Equipment (10 years)	\$ 1,691,248	\$ 1,189,532	\$ 25,177	\$ 20,799	\$ -	\$ 537,292	9.00	11.11%	\$ 59,699	\$ 60,652	\$ 952	
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -		
1920	Computer Equip.-Hardware	\$ 3,513,719	\$ 3,050,764	\$ 22,855	\$ 448,241		\$ 709,931	4.54	22.03%	\$ 156,372	\$ 155,664	\$ 708	
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -		
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -		
1930	Transportation Equipment	\$ 8,423,834	\$ 2,075,724	\$ 566,781	\$ 439,982	\$ 1,435,148	\$ 5,699,733	12.95	7.72%	\$ 440,134	\$ 463,865	\$ 23,731	
1935	Stores Equipment	\$ 97,797	\$ 63,417			\$ -	\$ 34,380	10.00	10.00%	\$ 3,438	\$ 3,438	\$ 0	
1940	Tools, Shop & Garage Equipment	\$ 3,126,377	\$ 2,428,538	\$ 58,468	\$ 34,848		\$ 775,731	8.93	11.20%	\$ 86,868	\$ 89,399	\$ 2,531	
1945	Measurement & Testing Equipment	\$ 538,069	\$ 335,972	\$ 72,058	\$ 31,673		\$ 289,991	7.26	13.78%	\$ 39,954	\$ 40,712	\$ 758	
1950	Power Operated Equipment	\$ 425,791	\$ 13,488				\$ 412,303	11.89	8.41%	\$ 34,676	\$ 34,678	\$ 2	
1955	Communications Equipment	\$ 287,510	\$ 287,361	\$ 30,124	\$ 41,522		\$ 51,034	4.58	21.83%	\$ 11,143	\$ 15,109	\$ 3,966	
1955	Communication Equipment (Smart Meters)	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -		
1960	Miscellaneous Equipment	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -		
1970	Load Management Controls Customer Premises	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -		
1975	Load Management Controls Utility Premises	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -		
1980	System Supervisor Equipment	\$ 863,460	\$ 333,125	\$ 322,863	\$ 285,529		\$ 995,962	8.14	12.28%	\$ 122,288	\$ 109,302	\$ 12,986	
1985	Miscellaneous Fixed Assets	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -		
1990	Other Tangible Property	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -		
1995	Contributions & Grants	\$ 18,542,289	\$ -			\$ 18,542,289	42.90	2.33%	\$ 432,221	\$ 432,680	\$ 459		
2440	Deferred Revenue	\$ 9,075,942	\$ -	\$ 213,396	\$ 2,517,223		\$ 10,547,952	45.00	2.22%	\$ 234,399	\$ 226,650	\$ 7,748	
2005	Property Under Finance Lease	\$ -	\$ -			\$ -		0.00%	\$ -	\$ -	\$ -		
Total		\$ 216,349,867	\$ 93,407,042	\$ 11,440,556	\$ 11,910,713		\$ 135,955,028	\$ 542		\$ 5,116,931	\$ 5,081,231	\$ 35,700	

File Number:
Exhibit:
Tab:
Schedule:
Page:

EB-2023-0052
2

Date: 16-Aug-23

Appendix 2-C
Depreciation and Amortization Expense

General: This appendix is to assess the reasonability of the depreciation expense that is included in rate base via accumulated depreciation and the revenue requirement. Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Balances presented in the table should exclude asset retirement obligations (AROs) and the related depreciation. This appendix must be completed under MFRS for each year for the earlier of:

Notes:

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- 2 The useful life used should be consistent with the OEB's regulatory accounting policies as set out in the Accounting Procedures Handbook for Electricity Distributors, effective Jan. 1, 2012 and also with the Report of the Board, Transition to
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- 4 The applicant must provide an explanation of material variances in its evidence.

		Year					2020		SNC				
		Book Values					Service Lives		Expense				
Account	Description	Opening Book Value of Assets	Less Fully Depreciated ¹	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing ²	Depreciation Rate Assets	Depreciation Expense on Assets ³	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance ⁴		
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	i = h			
1609	Capital Contributions Paid	\$ 1,272,321	\$ -	\$ -	\$ -	\$ 1,272,321	25.00	4.00%	\$ 50,893	\$ 50,893			
1611	Computer Software (Formally known as Account 1925)	\$ 1,342,443	\$ 1,304,537	\$ 14,290	\$ -	\$ 45,051	5.00	20.00%	\$ 9,010	\$ 9,990	\$ 980		
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -			
1805	Land	\$ 150,114	\$ -	\$ -	\$ -	\$ 150,114	-	0.00%	\$ -	\$ -			
1808	Buildings	\$ 8,351,294	\$ 2,336,019	\$ 26,061	\$ -	\$ 6,028,306	24.29	4.12%	\$ 248,161	\$ 248,253	\$ 73		
1810	Leasehold Improvements	\$ 63,262	\$ 63,262	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -			
1815	Transformer Station Equipment >50 kV	\$ 2,736,397	\$ 574,800	\$ -	\$ -	\$ 2,161,597	21.57	4.64%	\$ 100,213	\$ 122,054	\$ 21,841		
1820	Distribution Station Equipment <50 kV	\$ 8,498,490	\$ 7,173,792	\$ -	\$ -	\$ 1,324,698	16.22	6.17%	\$ 81,671	\$ 121,161	\$ 39,490		
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -			
1830	Poles, Towers & Fixtures	\$ 59,519,503	\$ 10,551,080	\$ 3,778,014	\$ 377,747	\$ 50,479,684	34.35	2.91%	\$ 1,469,569	\$ 1,460,459	\$ 9,110		
1835	Overhead Conductors & Devices	\$ 50,036,846	\$ 11,522,386	\$ 1,555,859	\$ 345,214	\$ 38,947,175	48.92	2.04%	\$ 796,140	\$ 759,764	\$ 36,376		
1840	Underground Conduit	\$ 17,253,986	\$ 8,952,458	\$ 733,915	\$ -	\$ 8,668,466	61.85	1.62%	\$ 140,153	\$ 147,471	\$ 7,318		
1845	Underground Conductors & Devices	\$ 24,355,970	\$ 9,918,840	\$ 764,589	\$ 36,033	\$ 14,783,391	32.64	3.06%	\$ 452,923	\$ 460,558	\$ 7,635		
1850	Line Transformers	\$ 35,367,421	\$ 12,556,331	\$ 1,628,063	\$ 202,172	\$ 23,422,949	32.39	3.09%	\$ 723,154	\$ 698,423	\$ 24,730		
1850	Line Transformers Inventory	\$ 2,632,133	\$ -	\$ -	\$ -	\$ 2,632,133	-	0.00%	\$ -	\$ -			
1855	Services (Overhead & Underground)	\$ 23,494,836	\$ 12,240,062	\$ 226,701	\$ 938	\$ 11,367,186	38.05	2.63%	\$ 298,743	\$ 242,634	\$ 56,109		
1860	Meters	\$ 2,163,130	\$ 1,595,823	\$ 43,359	\$ -	\$ 588,966	34.33	2.91%	\$ 17,157	\$ -	\$ 17,157		
1860	Meters (Smart Meters)	\$ 9,145,670	\$ 1,499,420	\$ 212,619	\$ -	\$ 7,752,559	11.21	8.92%	\$ 691,575	\$ 723,563	\$ 31,988		
1860	Meters Inventory	\$ 619,207	\$ -	\$ 343,393	\$ 128,143	\$ 919,046	-	0.00%	\$ -	\$ -			
1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -			
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -			
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -			
1915	Office Furniture & Equipment (10 years)	\$ 1,737,223	\$ 1,284,072	\$ 28,692	\$ -	\$ 467,497	9.26	10.80%	\$ 50,466	\$ 57,719	\$ 7,233		
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -			
1920	Computer Equipment - Hardware	\$ 3,984,815	\$ 3,411,359	\$ 176,819	\$ -	\$ 661,805	4.39	22.78%	\$ 150,767	\$ 176,423	\$ 25,656		
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -			
1920	Computer Equip.-Hardware(Prior Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -			
1930	Transportation Equipment	\$ 7,995,449	\$ 2,223,775	\$ 491,899	\$ 52,746	\$ 5,964,878	13.06	7.66%	\$ 456,729	\$ 447,450	\$ 9,279		
1935	Stores Equipment	\$ 97,797	\$ 63,417	\$ -	\$ -	\$ 34,380	10.00	10.00%	\$ 3,438	\$ 3,438	\$ 0		
1940	Tools, Shop & Garage Equipment	\$ 3,221,693	\$ 2,409,290	\$ 112,542	\$ -	\$ 868,673	9.10	10.99%	\$ 95,459	\$ 94,998	\$ 461		
1945	Measurement & Testing Equipment	\$ 641,799	\$ 297,050	\$ 13,150	\$ -	\$ 351,324	7.35	13.61%	\$ 47,799	\$ 43,279	\$ 4,520		
1950	Power Operated Equipment	\$ 425,791	\$ 204,487	\$ -	\$ -	\$ 221,304	14.21	7.04%	\$ 15,574	\$ 21,620	\$ 6,046		
1955	Communications Equipment	\$ 358,196	\$ 283,980	\$ -	\$ -	\$ 75,177	4.57	21.88%	\$ 16,450	\$ 15,483	\$ 967		
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -			
1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -			
1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -			
1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -			
1980	System Supervisor Equipment	\$ 1,471,851	\$ 584,733	\$ 83,670	\$ -	\$ 928,954	8.15	12.27%	\$ 113,962	\$ 112,285	\$ 1,697		
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -			
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -			
1995	Contributions & Grants	\$ 18,542,289	\$ -	\$ -	\$ -	\$ 18,542,289	42.90	2.33%	\$ 432,221	\$ 432,680	\$ 459		
2440	Deferred Revenue	\$ 11,806,553	\$ -	\$ 2,922,524	\$ -	\$ 13,267,815	45.00	2.22%	\$ 294,840	\$ 249,298	\$ 45,543		
2005	Property Under Finance Lease	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -			
	Total	\$ 236,589,757	\$ 91,050,973	\$ 7,311,110	\$ 886,707	\$ 147,035,311	\$ 554		\$ 5,303,002	\$ 5,335,942	\$ 32,940		

Appendix 2-C
Depreciation and Amortization Expense

General: This appendix is to assess the reasonability of the depreciation expense that is included in rate base via accumulated depreciation and the revenue requirement.
Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Balances presented in the table should exclude asset retirement obligations (AROs) and the related depreciation. This appendix must be completed under MFRS for each year for the earlier of:

- Notes:**
- This should include assets in column A (excel column C) that become fully depreciated.
 - The useful life used should be consistent with the OEB's regulatory accounting policies as set out in the Accounting Procedures Handbook for Electricity Distributors, effective Jan. 1, 2012 and also with the Report of the Board, Transition to
 - OEB policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.
 - The applicant must provide an explanation of material variances in its evidence.

		Year					SNC				
		Book Values					Service Lives		Expense		Variance ⁴
Account	Description	Opening Book Value of Assets	Less Fully Depreciated ¹	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing ²	Depreciation Rate Assets	Depreciation Expense on Assets ³	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/g	i = h	j = i-h
1609	Capital Contributions Paid	\$ 1,272,321	\$ -	\$ -	\$ -	\$ 1,272,321	25.00	4.00%	\$ 50,893	\$ 50,893	\$ -
1611	Computer Software (Formerly known as Account 1925)	\$ 1,356,733	\$ 1,313,458	\$ 29,072	\$ -	\$ 57,811	3.79	26.39%	\$ 15,254	\$ 16,271	\$ 1,017
1612	Land Rights (Formerly known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1805	Land	\$ 150,114	\$ -	\$ -	\$ 1,441	\$ 148,673	-	0.00%	\$ -	\$ -	\$ -
1808	Buildings	\$ 8,377,355	\$ 2,191,802	\$ 44,365	\$ -	\$ 6,207,735	24.74	4.04%	\$ 250,919	\$ 249,587	\$ 1,332
1810	Leasehold Improvements	\$ 63,262	\$ 63,262	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ 2,736,397	\$ 574,800	\$ -	\$ -	\$ 2,161,597	22.32	4.48%	\$ 96,846	\$ 114,943	\$ 18,097
1820	Distribution Station Equipment <50 kV	\$ 8,498,490	\$ 7,225,013	\$ 5,055	\$ -	\$ 1,278,005	16.19	6.16%	\$ 78,814	\$ 67,343	\$ 11,471
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 62,919,771	\$ 9,883,854	\$ 6,872,912	\$ 593,643	\$ 55,878,729	34.94	2.86%	\$ 1,599,277	\$ 1,592,872	\$ 6,405
1835	Overhead Conductors & Devices	\$ 51,247,491	\$ 13,230,159	\$ 3,148,821	\$ 694,535	\$ 38,897,707	49.15	2.03%	\$ 791,408	\$ 792,328	\$ 920
1840	Underground Conduit	\$ 17,987,902	\$ 8,348,952	\$ 944,967	\$ 18,984	\$ 10,092,449	62.86	1.59%	\$ 160,554	\$ 159,613	\$ 941
1845	Underground Conductors & Devices	\$ 25,084,525	\$ 9,451,349	\$ 1,173,468	\$ 73,725	\$ 16,146,185	33.08	3.02%	\$ 488,095	\$ 484,694	\$ 3,401
1850	Line Transformers	\$ 36,545,921	\$ 13,010,024	\$ 1,951,091	\$ 279,423	\$ 24,233,020	32.86	3.04%	\$ 737,463	\$ 736,875	\$ 588
1850	Line Transformers Inventory	\$ 2,878,524	\$ -	\$ -	\$ -	\$ 2,878,524	-	0.00%	\$ -	\$ -	\$ -
1855	Services (Overhead & Underground)	\$ 23,720,599	\$ 13,878,312	\$ 209,063	\$ 96,915	\$ 9,847,904	39.75	2.52%	\$ 247,746	\$ 248,403	\$ 657
1860	Meters	\$ 1,216,657	\$ 611,170	\$ -	\$ -	\$ 605,487	34.59	2.89%	\$ 17,505	\$ -	\$ 17,505
1860	Meters (Smart Meters)	\$ 10,348,120	\$ 2,441,494	\$ 255,914	\$ 0	\$ 8,034,583	11.31	8.84%	\$ 710,396	\$ 735,372	\$ 24,976
1860	Meters Inventory	\$ 834,457	\$ -	\$ 135,042	\$ 123,713	\$ 778,265	-	0.00%	\$ -	\$ -	\$ -
1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 1,765,915	\$ 1,381,222	\$ 2,799	\$ -	\$ 386,093	9.10	10.99%	\$ 42,428	\$ 50,331	\$ 7,904
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 4,161,634	\$ 3,468,036	\$ 422,671	\$ -	\$ 904,933	4.53	22.08%	\$ 199,765	\$ 217,644	\$ 17,880
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1930	Transportation Equipment	\$ 8,434,603	\$ 2,711,237	\$ 689,798	\$ -	\$ 6,068,265	13.27	7.54%	\$ 457,292	\$ 473,323	\$ 16,031
1935	Stores Equipment	\$ 97,797	\$ 63,417	\$ -	\$ -	\$ 34,380	10.00	10.00%	\$ 3,438	\$ 3,438	\$ 0
1940	Tools, Shop & Garage Equipment	\$ 3,334,234	\$ 2,463,457	\$ 64,714	\$ -	\$ 903,134	9.05	11.05%	\$ 99,784	\$ 99,906	\$ 112
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 1,977,378	\$ 1,564,292	\$ 51,000	\$ -	\$ 438,586	10.39	9.62%	\$ 42,212	\$ 61,370	\$ 19,158
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 5,259,957	\$ 3,980,660	\$ 220,000	\$ -	\$ 1,389,297	4.53	22.08%	\$ 306,688	\$ 267,600	\$ 39,088
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1930	Transportation Equipment	\$ 9,983,868	\$ 2,921,009	\$ 600,000	\$ -	\$ 7,362,859	13.44	7.44%	\$ 547,832	\$ 556,133	\$ 8,301
1935	Stores Equipment	\$ 112,364	\$ 63,417	\$ -	\$ -	\$ 48,947	10.00	10.00%	\$ 4,895	\$ 3,438	\$ 1,457
1940	Tools, Shop & Garage Equipment	\$ 3,677,816	\$ 2,774,317	\$ 120,000	\$ -	\$ 963,499	9.46	10.57%	\$ 101,890	\$ 142,582	\$ 40,742
1945	Measurement & Testing Equipment	\$ 677,634	\$ 440,112	\$ 51,170	\$ -	\$ 263,107	8.13	12.30%	\$ 32,363	\$ 11,394	\$ 20,969
1950	Power Operated Equipment	\$ 425,791	\$ 215,882	\$ -	\$ -	\$ 209,909	14.54	6.88%	\$ 14,437	\$ 15,574	\$ 1,137
1955	Communications Equipment	\$ 533,274	\$ 357,381	\$ -	\$ -	\$ 175,893	5.04	19.84%	\$ 34,899	\$ 32,154	\$ 2,746
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$ 2,114,370	\$ 655,708	\$ 264,081	\$ -	\$ 1,590,703	13.43	7.45%	\$ 118,444	\$ 92,338	\$ 26,106
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1995	Contributions & Grants	\$ 18,542,289	\$ -	\$ -	\$ -	\$ 18,542,289	42.90	2.33%	\$ 432,221	\$ 432,680	\$ 459
2440	Deferred Revenue	\$ 22,307,721	\$ -	\$ 1,534,422	\$ -	\$ 23,074,932	45.00	2.22%	\$ 512,776	\$ 516,145	\$ 3,369
2005	Property Under Finance Lease	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
Total		\$ 277,432,903	\$ 92,407,798	\$ 14,876,780	\$ 2,269,340	\$ 188,931,834	\$ 577		\$ 6,404,924	\$ 6,533,934	\$ 129,010

File Number: EB-2023-0052
Exhibit: 4
Tab:
Schedule:
Page:
Date: 16-Aug-23

Appendix 2-D
Overhead Expense

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

OM&A Before Capitalization	2017 Historical Year	2018 Historical Year	2019 Historical Year	2020 Historical Year	2021 Historical Year	2022 Historical Year	2023 Bridge Year	2024 Test Year
Total OM&A Before Capitalization (B)	\$ 21,158,871	\$ 21,219,193	\$ 20,939,085	\$ 20,066,758	\$ 20,132,198	\$ 23,831,021	\$ 24,796,483	\$ 26,191,523

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

Capitalized OM&A	2017 Historical Year	2018 Historical Year	2019 Historical Year	2020 Historical Year	2021 Historical Year	2022 Historical Year	2023 Bridge Year	2024 Test Year	Directly Attributable? (Yes/No)	Explanation for Any Change in Treatment of Capitalized Overhead
Benefits	\$ 124,611	\$ 73,142	\$ 146,492	\$ 105,025	\$ 144,907	\$ 115,101	\$ 144,598	\$ 159,394	Yes	Directly attributable to total labour costs charged to capital
Indirect Labour	\$ 572,167	\$ 533,493	\$ 547,522	\$ 539,755	\$ 419,753	\$ 475,163	\$ 613,294	\$ 614,042	Yes	Directly attributable to total labour costs charged to capital
Material	\$ 107,361	\$ 152,339	\$ 118,644	\$ 117,729	\$ 136,090	\$ 111,344	\$ 126,051	\$ 140,723	Yes	Directly attributable to material costs charged to capital
Supervisory	\$ 534,999	\$ 496,608	\$ 714,598	\$ 663,197	\$ 617,035	\$ 722,714	\$ 759,841	\$ 820,701	Yes	Directly attributable to total labour and subcontractor costs charged to capital
Engineering	\$ 1,016,451	\$ 973,642	\$ 1,206,768	\$ 1,222,532	\$ 1,420,533	\$ 1,312,084	\$ 1,375,490	\$ 1,487,523	Yes	Directly attributable to total labour and subcontractor costs charged to capital
Trucking	\$ 855,564	\$ 1,120,230	\$ 1,062,917	\$ 1,002,169	\$ 1,107,421	\$ 1,170,104	\$ 1,415,761	\$ 1,536,910	Yes	Directly attributable to total fleet costs charged to capital
Total Capitalized OM&A (A)	\$ 3,211,153	\$ 3,349,454	\$ 3,796,941	\$ 3,650,407	\$ 3,845,739	\$ 3,906,510	\$ 4,435,035	\$ 4,759,293		
% of Capitalized OM&A (=A/B)	15%	16%	18%	18%	19%	16%	18%	18%		

Appendix 2-G Service Reliability and Quality Indicators (Kenora)

Service Reliability

Index	Excluding Loss of Supply and Major Event Days						Including Major Event Days, Excluding Loss of Supply						Including Loss of Supply, Excluding Major Event Days						Including Loss of Supply and Major Event Days					
	2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022
SAIDI	3.84	0.21					3.84	0.21					4.56	3.89					4.56	3.89				
SAIFI	1.88	0.12					1.88	0.12					2.88	2.11					2.88	2.11				

6 Year Historical Average

SAIDI		2.025		2.025		4.225	4.225
SAIFI		1.000		1.000		2.495	2.495

SAIDI = System Average Interruption Duration Index
SAIFI = System Average Interruption Frequency Index

Service Quality

Indicator	OEB Minimum Standard	2017	2018	2019	2020	2021	2022
Low Voltage Connections	90.0%	100.00%	100.00%	N/A	N/A	N/A	N/A
High Voltage Connections	90.0%	n/a	n/a	N/A	N/A	N/A	N/A
Telephone Accessibility	65.0%	99.98%	97.00%	N/A	N/A	N/A	N/A
Appointments Met	90.0%	99.48%	100.00%	N/A	N/A	N/A	N/A
Written Response to Enquires	80.0%	100.00%	100.00%	N/A	N/A	N/A	N/A
Emergency Urban Response	80.0%	100.00%	100.00%	N/A	N/A	N/A	N/A
Emergency Rural Response	80.0%	n/a	n/a	N/A	N/A	N/A	N/A
Telephone Call Abandon Rate	10.0%	0.02%	3.00%	N/A	N/A	N/A	N/A
Appointment Scheduling	90.0%	99.72%	100.00%	N/A	N/A	N/A	N/A
Rescheduling a Missed Appointment	100.0%	100.00%	100.00%	N/A	N/A	N/A	N/A
Reconnection Performance Standard	85.0%	100.00%	100.00%	N/A	N/A	N/A	N/A

File Number: EB-2023-0052

Exhibit: 2

Tab:

Schedule:

Page:

Date: 16-Aug-23

Appendix 2-G Service Reliability and Quality Indicators (Thunder Bay)

Service Reliability

Index	Excluding Loss of Supply and Major Event Days						Including Major Event Days, Excluding Loss of Supply						Including Loss of Supply, Excluding Major Event Days						Including Loss of Supply and Major Event Days					
	2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022
SAIDI	1.63	2.33	1.41	0.75	1.28	1.40	3.18	2.33	1.41	0.75	1.28	1.40	1.86	2.43	1.94	1.00	1.28	1.43	3.42	2.43	1.94	1.00	1.28	1.43
SAIFI	3.05	2.88	2.25	1.85	1.96	2.26	4.04	2.88	2.25	1.85	1.96	2.26	3.67	3.42	2.79	2.36	1.96	2.81	4.66	3.42	2.79	2.36	1.96	2.81

6 Year Historical Average

SAIDI		1.464		1.724		1.656		1.915
SAIFI		2.374		2.539		2.836		3.001

SAIDI = System Average Interruption Duration Index

SAIFI = System Average Interruption Frequency Index

Service Quality

Indicator	OEB Minimum Standard	2017	2018	2019	2020	2021	2022
Low Voltage Connections	90.0%	100.00%	99.14%	99.67%	98.74%	100.00%	100.00%
High Voltage Connections	90.0%	100.00%	100.00%	100.00%	94.44%	100.00%	100.00%
Telephone Accessibility	65.0%	94.81%	94.79%	90.86%	87.51%	89.99%	90.53%
Appointments Met	90.0%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Written Response to Enquires	80.0%	100.00%	96.37%	98.62%	97.36%	96.52%	99.88%
Emergency Urban Response	80.0%	93.33%	90.91%	100.00%	98.84%	100.00%	100.00%
Emergency Rural Response	80.0%	96.00%	90.48%	100.00%	100.00%	100.00%	100.00%
Telephone Call Abandon Rate	10.0%	0.24%	0.24%	0.42%	0.48%	0.19%	0.34%
Appointment Scheduling	90.0%	96.16%	93.38%	99.21%	88.51%	94.51%	92.84%
Rescheduling a Missed Appointment	100.0%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Reconnection Performance Standard	85.0%	100.00%	100.00%	100.00%	97.56%	100.00%	100.00%

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

File Number: EB-2023-0052
 Exhibit: 6
 Tab:
 Schedule:
 Page:
 Date: 16-Aug-23

Appendix 2-H
 Other Operating Revenue

USoA #	USoA Description	2017 Actual ¹	2018 Actual ²	2019 Actual ²	2020 Actual ²	2021 Actual ²	2022 Actual	Bridge Year	Test Year
	Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
4082	Retail Services Revenues	-\$ 22,424	-\$ 19,589	-\$ 26,681	-\$ 33,108	-\$ 31,544	-\$ 30,894	-\$ 39,400	-\$ 40,859
4084	Service Transaction Requests (STR) Revenues	-\$ 315	-\$ 459	-\$ 501	-\$ 552	-\$ 250	-\$ 449	-\$ 280	-\$ 289
4086	SSS Administration Revenue	-\$ 165,704	-\$ 165,698	-\$ 167,137	-\$ 169,528	-\$ 165,985	-\$ 168,951	-\$ 169,120	-\$ 168,882
4090	Electric Services Incidental to Energy Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4205	Interdepartmental Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4210	Rent from Electric Property	-\$ 683,236	-\$ 686,896	-\$ 723,112	-\$ 797,599	-\$ 687,258	-\$ 754,756	-\$ 750,462	-\$ 1,279,513
4215	Other Utility Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220	Other Electric Revenues	-\$ 70,288	-\$ 55,774	-\$ 10,324	-\$ 11,823	-\$ 28,092	-\$ 105,283	-\$ 63,355	-\$ 49,704
4225	Late Payment Charges	-\$ 370,888	-\$ 364,528	-\$ 361,873	-\$ 273,762	-\$ 326,650	-\$ 325,609	-\$ 366,000	-\$ 366,000
4230	Sales of Water and Water Power	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4235	Miscellaneous Service Revenues	-\$ 322,188	-\$ 376,142	-\$ 261,461	-\$ 197,197	-\$ 258,830	-\$ 276,796	-\$ 207,882	-\$ 188,065
4240	Provision for Rate Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4245	Government and Other Assistance Directly Credited to Income	-\$ 180,315	-\$ 193,372	-\$ 226,651	-\$ 249,299	-\$ 267,599	-\$ 286,035	-\$ 484,078	-\$ 516,145
4305	Regulatory Debits	\$ 1,138	\$ 2,978	\$ 76,677	-\$ 121,031	-\$ 146,098	\$ 75,945	-\$ 100,000	\$ -
4310	Regulatory Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4315	Revenues from Electric Plant Leased to Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4320	Expenses of Electric Plant Leased to Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4325	Revenues from Merchandise	-\$ 63,317	-\$ 96,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4330	Costs and Expenses of Merchandising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4335	Profits and Losses from Financial Instrument Hedges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4340	Profits and Losses from Financial Instrument Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4345	Gains from Disposition of Future Use Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4350	Losses from Disposition of Future Use Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4355	Gain on Disposition of Utility and Other Property	-\$ 22,268	-\$ 130	-\$ 117,342	-\$ 19,602	-\$ 143,768	-\$ 3,418	\$ -	\$ -
4357	Gain from Retirement of Utility and Other Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4360	Loss on Disposition of Utility and Other Property	\$ 386,127	\$ 181,462	\$ 364,825	\$ 137,477	\$ 312,828	\$ 296,807	\$ 247,332	\$ 298,502
4362	Loss from Retirement of Utility and Other Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4365	Gains from Disposition of Allowances for Emission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4370	Losses from Disposition of Allowances for Emission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4375	Revenues from Non Rate-Regulated Utility Operations	-\$ 204,600	-\$ 224,647	-\$ 248,793	-\$ 241,310	-\$ 253,822	-\$ 272,385	-\$ 300,781	-\$ 324,597
4380	Expenses of Non Rate-Regulated Utility Operations	\$ 186,942	\$ 192,376	\$ 212,615	\$ 206,434	\$ 216,529	\$ 233,861	\$ 255,379	\$ 280,546
4385	Non Rate-Regulated Utility Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4390	Miscellaneous Non-Operating Income	-\$ 37,968	-\$ 3,330	-\$ 12,133	-\$ 29,630	76	3,621	\$ -	\$ -
4395	Rate-Payer Benefit Including Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4398	Foreign Exchange Gains and Losses, Including Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4405	Interest and Dividend Income	-\$ 166,137	-\$ 166,387	-\$ 246,099	-\$ 33,368	-\$ 76,952	-\$ 146,831	-\$ 400,000	-\$ 345,000
4410	Lessor's Net Investment in Finance Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4415	Equity in Earnings of Subsidiary Companies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4420	Share of Profit or Loss of Joint Venture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Miscellaneous Service Revenues	-\$ 322,188	-\$ 376,142	-\$ 261,461	-\$ 197,197	-\$ 258,830	-\$ 276,796	-\$ 207,882	-\$ 188,065
	Late Payment Charges	-\$ 370,888	-\$ 364,528	-\$ 361,873	-\$ 273,762	-\$ 326,650	-\$ 325,609	-\$ 366,000	-\$ 366,000
	Other Operating Revenues	-\$ 1,122,283	-\$ 1,121,789	-\$ 1,154,405	-\$ 1,261,908	-\$ 1,180,728	-\$ 1,346,368	-\$ 1,506,895	-\$ 2,055,392
	Other Income or Deductions	\$ 79,917	\$ 120,120	\$ 29,752	\$ 101,029	\$ 91,208	\$ 180,358	-\$ 298,070	\$ 90,550
	Total	-\$ 1,735,441	-\$ 1,982,579	-\$ 1,747,988	-\$ 1,833,897	-\$ 1,857,415	-\$ 1,768,415	-\$ 2,378,847	-\$ 2,700,006

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

File Number: EB-2023-0052
Exhibit: 6
Tab:
Schedule:
Page:
Date: 16-Aug-23

Appendix 2-H
Other Operating Revenue

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

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

Account Breakdown Details

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

Example: Account 4405 - Interest and Dividend Income

	2017 Actual ¹	2018 Actual ²	2019 Actual ²	2020 Actual ²	2021 Actual ²	2022 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022	2023	2024
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Short-term Investment Interest								
Bank Deposit Interest								
Miscellaneous Interest Revenue								
etc. ¹								
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

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

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

Account 4080-2: Retail Service Revenues

	2017 Actual ¹	2018 Actual ²	2019 Actual ²	2020 Actual ²	2021 Actual ²	2022 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022	2023	2024
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
SS Administration Charge - 311	-\$ 149,272	-\$ 149,052	-\$ 150,209	-\$ 152,567	-\$ 149,239	-\$ 152,013	-\$ 150,789	-\$ 152,202
SS Administration Charge - 313	-\$ 6	-\$ 7	-\$ 9	-\$ 9	-\$ 9	-\$ 9	-\$ 12	-\$ 9
SS Administration Charge - 314	-\$ 395	-\$ 387	-\$ 376	-\$ 366	-\$ 358	-\$ 347	-\$ 358	-\$ -
SS Administration Charge - 315	-\$ 14,772	-\$ 14,934	-\$ 15,210	-\$ 15,135	-\$ 15,160	-\$ 15,261	-\$ 16,362	-\$ 15,357
SS Administration Charge - 316	-\$ 1,219	-\$ 1,277	-\$ 1,292	-\$ 1,412	-\$ 1,180	-\$ 1,277	-\$ 1,554	-\$ 1,272
SS Administration Charge - 318	-\$ 40	-\$ 41	-\$ 41	-\$ 39	-\$ 39	-\$ 43	-\$ 45	-\$ 42
Total	-\$ 165,704	-\$ 165,698	-\$ 167,137	-\$ 169,528	-\$ 165,985	-\$ 168,951	-\$ 169,120	-\$ 168,882

Account 4082: Retail Service Revenues

	2017 Actual ¹	2018 Actual ²	2019 Actual ²	2020 Actual ²	2021 Actual ²	2022 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022	2023	2024
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Service Agreement	-\$ 100	-\$ 200	-\$ -	-\$ -	-\$ 104	-\$ 104	-\$ 103	-\$ 107
Service Agreement	-\$ 7,447	-\$ 8,467	-\$ 12,513	-\$ 15,397	-\$ 15,141	-\$ 15,916	-\$ 19,079	-\$ 19,785
Service Agreement Variable	-\$ 9,811	-\$ 7,342	-\$ 8,848	-\$ 11,082	-\$ 10,211	-\$ 9,308	-\$ 12,664	-\$ 13,133
Bill Ready Charge	-\$ 5,066	-\$ 3,581	-\$ 5,320	-\$ 6,629	-\$ 6,089	-\$ 5,566	-\$ 7,554	-\$ 7,834
Total	-\$ 22,424	-\$ 19,589	-\$ 26,681	-\$ 33,108	-\$ 31,544	-\$ 30,894	-\$ 39,400	-\$ 40,859

Account 4084 - Service Transaction Requests (STR) Revenues

	2017 Actual ¹	2018 Actual ²	2019 Actual ²	2020 Actual ²	2021 Actual ²	2022 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022	2023	2024
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Request Fee	-\$ 130	-\$ 193	-\$ 153	-\$ 198	-\$ 80	-\$ 143	-\$ 94	-\$ 97
Process Fee	-\$ 165	-\$ 267	-\$ 210	-\$ 254	-\$ 110	-\$ 226	-\$ 129	-\$ 133
Information Requests	-\$ 21	-\$ -	-\$ -	-\$ 65	-\$ -	-\$ -	-\$ -	-\$ -
STR Other Costs	-\$ -	-\$ -	-\$ 138	-\$ 165	-\$ 60	-\$ 79	-\$ 57	-\$ 59
Total	-\$ 315	-\$ 459	-\$ 501	-\$ 552	-\$ 250	-\$ 449	-\$ 280	-\$ 289

Account 4205 - Interdepartmental Rents

	2017 Actual ¹	2018 Actual ²	2019 Actual ²	2020 Actual ²	2021 Actual ²	2022 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022	2023	2024
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

File Number: EB-2023-0052
Exhibit: 6
Tab:
Schedule:
Page:
Date: 16-Aug-23

Appendix 2-H
Other Operating Revenue

Account 4210 - Rent from Electric Property	2017 Actual ¹	2018 Actual ¹	2019 Actual ¹	2020 Actual ¹	2021 Actual ¹	2022 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022	2023	2024
Reporting Basis		MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Transformer/Meter	-\$ 6,643	-\$ 8,060	-\$ 4,933	-\$ 4,920	-\$ 3,444	-\$ 3,103	-\$ 2,810	-\$ 2,595
Pole Line and Other Miscellaneous Rentals	-\$ 676,592	-\$ 678,836	-\$ 718,179	-\$ 1,499,818	-\$ 1,463,071	-\$ 1,169,014	-\$ 1,162,792	-\$ 1,235,756
Non RSA Reg - Other Contra	\$ -	\$ -	\$ -	\$ 707,139	\$ 779,257	\$ 417,361	\$ 415,140	\$ -
Total	-\$ 683,236	-\$ 686,896	-\$ 723,112	-\$ 797,599	-\$ 687,258	-\$ 754,756	-\$ 750,462	-\$ 1,238,351
Account 4220 Other Electric Revenues	2017 Actual ¹	2018 Actual ¹	2019 Actual ¹	2020 Actual ¹	2021 Actual ¹	2022 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022	2023	2024
Reporting Basis		MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Utility Billing	-\$ 159,498	-\$ 187,608	-\$ 141,140	-\$ 161,667	-\$ 187,021	-\$ 194,450	-\$ 185,703	-\$ 183,359
Affiliate Allocated	\$ 14,024	\$ 5,548	\$ -	\$ -	\$ 306	\$ -	\$ -	\$ -
All Other	-\$ 105,360	-\$ 41,066	\$ -	\$ -	-\$ 1,601	\$ -	\$ -	\$ -
Affiliate Allocated	\$ 69,457	\$ 29,186	\$ -	\$ -	\$ 1,086	\$ -	\$ -	\$ -
Affiliate Allocated	\$ 5,633	\$ 5,987	\$ 4,189	\$ 4,129	\$ 1,804	\$ -	\$ -	\$ -
Affiliate Allocated	\$ 21,067	\$ 25,066	\$ 15,848	\$ 16,250	\$ 6,647	\$ -	\$ -	\$ -
OMERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7	\$ -
Employee Benefits Exp / Affiliate Allocated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salary / Affiliated Allocated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Affiliate Allocated	\$ 5,786	\$ 7,495	\$ 9,204	\$ 8,900	\$ 9,977	\$ 10,176	\$ 4,738	\$ 7,634
Other KN billing City for Billing services	-\$ 52,547	-\$ 37,279	\$ -	\$ -	\$ -	\$ -	\$ 49	\$ -
Affiliate Allocated	\$ 22,483	\$ 33,682	\$ 34,390	\$ 35,157	\$ 37,021	\$ 40,960	\$ 8,544	\$ 28,476
Salary - OT / Affiliated Allocated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OEB Allocation IT Costs	\$ 85,635	\$ 89,251	\$ 52,606	\$ 67,752	\$ 85,635	\$ 19,141	\$ 65,823	\$ 72,448
Affiliate Allocated	\$ 721	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Affiliate Allocated	\$ 2,408	\$ 1,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Affiliate Allocated	\$ 2,883	\$ 1,436	\$ 1,588	\$ 2,397	\$ 2,250	\$ 1,950	\$ 2,017	\$ 2,635
Affiliate Allocated	\$ 10,025	\$ 6,092	\$ 6,143	\$ 9,707	\$ 9,237	\$ 7,570	\$ 7,828	\$ 9,775
Wages OT Affiliated	\$ -	\$ -	\$ 91	\$ 63	\$ -	\$ -	\$ -	\$ -
Adjustments	\$ 6,995	\$ 5,110	\$ 6,756	\$ 5,489	\$ 6,568	\$ 9,368	\$ 13,342	\$ 12,687
Total	-\$ 70,288	-\$ 55,774	-\$ 10,324	-\$ 11,823	-\$ 28,092	-\$ 105,285	-\$ 63,355	-\$ 49,704
Account 4245 - Government Assistance Directly Credited to Income	2017 Actual ¹	2018 Actual ¹	2019 Actual ¹	2020 Actual ¹	2021 Actual ¹	2022 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022	2023	2024
Reporting Basis		MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Government Assistance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of Deferred Revenue	-\$ 180,315	-\$ 193,372	-\$ 226,651	-\$ 249,299	-\$ 267,599	-\$ 286,035	-\$ 484,078	-\$ 516,145
Total	-\$ 180,315	-\$ 193,372	-\$ 226,651	-\$ 249,299	-\$ 267,599	-\$ 286,035	-\$ 484,078	-\$ 516,145
Account 4325 - Revenues from Merchandise Jobbing, Etc.	2017 Actual ¹	2018 Actual ¹	2019 Actual ¹	2020 Actual ¹	2021 Actual ¹	2022 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022	2023	2024
Reporting Basis		MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Work Orders (Misc Jobs)	-\$ 50,739	-\$ 89,382						
Streetlight Maintenance	-\$ 12,580	-\$ 7,104						
Total	-\$ 63,319	-\$ 96,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account 4305 Regulatory Debits	2017 Actual ¹	2018 Actual ¹	2019 Actual ¹	2020 Actual ¹	2021 Actual ¹	2022 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022	2023	2024
Reporting Basis		MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
GAAP to IFRS Capital Policy Differences	\$ 1,138	-\$ 2,978	\$ 76,677	-\$ 121,031	-\$ 146,098	\$ 75,945	-\$ 100,000	\$ -
Total	\$ 1,138	-\$ 2,978	\$ 76,677	-\$ 121,031	-\$ 146,098	\$ 75,945	-\$ 100,000	\$ -
Account 4355 - Gain on Disposition of Utility and Other Property	2017 Actual ¹	2018 Actual ¹	2019 Actual ¹	2020 Actual ¹	2021 Actual ¹	2022 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022	2023	2024
Reporting Basis		MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Equipment	\$ -	-\$ 130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gain Disposal Asset	-\$ 18,000	\$ -	-\$ 117,342	-\$ 19,602	\$ -	-\$ 3,418	\$ -	\$ -
Real Property	\$ 1,852	\$ -	\$ -	\$ -	-\$ 143,718	\$ -	\$ -	\$ -
Surpl Sale-Capital A	-\$ 6,120	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -
Gain on Disposal of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	-\$ 22,268	-\$ 130	-\$ 117,342	-\$ 19,602	-\$ 143,768	-\$ 3,418	\$ -	\$ -

Appendix 2-H

	2017 Actual ¹	2018 Actual ²	2019 Actual ²	2020 Actual ³	2021 Actual ³	2022 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022	2023	2024
Reporting Basis	6994.78	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Reclass Misc Write Off	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Scrapped M	\$ 138,658	\$ 275,832	\$ 201,062	\$ 107,664	\$ 136,015	\$ 117,288	\$ 134,839	\$ 253,303
Scrap/Transformer	\$ 886	\$ 44,044	\$ 3,836	\$ 22,582	\$ 3,677	\$ 4,764	\$ 10,031	\$ 5,015
Meter	\$ 83,938	\$ 119,705	\$ 104,154	\$ 128,143	\$ 123,713	\$ 97,058	\$ 118,670	\$ 118,669
Scrap/ From Inventory	\$ 290	\$ -	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -
Count Discrepancies	\$ -	\$ -	\$ -	\$ 9,991	\$ -	\$ 55,451	\$ -	\$ -
Loss on Retirement	\$ -	\$ -	\$ 5,523	\$ 10,415	\$ -	\$ -	\$ -	\$ -
Retirement Rolling Stock	\$ 25,014	\$ -	\$ 106,540	\$ 10,106	\$ -	\$ 5,416	\$ -	\$ -
Transformers/Meter	\$ 18,015	\$ 42,088	\$ 23,584	\$ 90,612	\$ 92,203	\$ 16,451	\$ -	\$ -
Infrastructure	\$ 432,671	\$ 335,633	\$ 369,418	\$ 153,266	\$ 413,656	\$ 267,856	\$ 253,470	\$ 428,121
Loss on Disposition of Utility Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 386,127	\$ 181,462	\$ 364,825	\$ 137,477	\$ 312,828	\$ 296,807	\$ 247,332	\$ 298,502

Account 4375 - Revenues from Non Rate-Regulated Utility Operations									
	2017 Actual ¹	2018 Actual ²	2019 Actual ²	2020 Actual ³	2021 Actual ²	2022 Actual	Bridge Year	Test Year	
	2017	2018	2019	2020	2021	2022	2023	2024	
Reporting Basis	MIFRS		MIFRS		MIFRS		MIFRS		
Meter Service Provider	-\$ 55,079	-\$ 83,482	-\$ 57,361	-\$ 59,620	-\$ 38,907	-\$ 68,624	-\$ 58,585	-\$ 69,922	
Locates	-\$ 149,521	-\$ 141,165	-\$ 191,432	-\$ 181,690	-\$ 214,916	-\$ 203,761	-\$ 242,196	-\$ 254,675	
Total	-\$ 204,600	-\$ 224,647	-\$ 248,793	-\$ 241,310	-\$ 253,822	-\$ 272,385	-\$ 300,781	-\$ 324,597	

Account 4380 - Expenses of Non Rate-Regulated Utility Operations								
	2017 Actual ¹	2018 Actual ¹	2019 Actual ¹	2020 Actual ¹	2021 Actual ¹	2022 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022	2023	2024
Reporting Basis				MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Overhead Costs	\$ 1,141	\$ 6,637	\$ 7,020	\$ 6,758	\$ 7,064	\$ 17,212	\$ -	\$ -
Affiliate Allocated	\$ 8,899	\$ 10,466	\$ 7,858	\$ 7,587	\$ 4,251	\$ 7,269	\$ 9,322	\$ 11,780
Affiliate Allocated	\$ 31,653	\$ 41,204	\$ 28,599	\$ 30,804	\$ 16,119	\$ 28,124	\$ 37,013	\$ 44,413
Affiliate Allocated	\$ 4,485	\$ 9,716	\$ 1,363	\$ 1,397	\$ 1,036	\$ 1,558	\$ -	\$ -
Affiliate Allocated	\$ 324	\$ 224	\$ 692	\$ 1,184	\$ 780	\$ 1,163	\$ 300	\$ 300
Affiliate Allocated	\$ 10,731	\$ 10,560	\$ 4,753	\$ 5,464	\$ 3,041	\$ 10,358	\$ -	\$ -
Affiliate Allocated	\$ 19,246	\$ 14,061	\$ 26,475	\$ 23,847	\$ 25,576	\$ 20,028	\$ 27,290	\$ 31,673
Affiliate Allocated	\$ 74,975	\$ 62,877	\$ 103,886	\$ 97,425	\$ 101,061	\$ 85,750	\$ 101,627	\$ 106,860
Affiliate Allocated	\$ 49	\$ 344	\$ -	\$ -	\$ -	\$ -	\$ 17,427	\$ 23,120
Affiliate Allocated	\$ 35,355	\$ 36,288	\$ 31,968	\$ 31,968	\$ 57,600	\$ 62,400	\$ 62,400	\$ 62,400
Affiliate Allocated / OH Costs	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Meter Service Provider	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Locates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 186,942	\$ 192,376	\$ 212,615	\$ 206,434	\$ 216,529	\$ 233,861	\$ 255,379	\$ 280,546

Account 4390 - Miscellaneous Non-Operating Income	2017 Actual ¹ 2017	2018 Actual ¹ 2018	2019 Actual ¹ 2019	2020 Actual ¹ 2020	2021 Actual ¹ 2021	2022 Actual 2022	Bridge Year 2023	Test Year 2024
Reporting Basis		MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Reclass Misc Write Off	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 37,603	\$ 3,330	\$ 12,133	\$ 18,874	\$ 76	\$ 3,621	\$ -	\$ -
Discount Taken	\$ -	\$ -	\$ -	\$ 10,756	\$ -	\$ -	\$ -	\$ -
Sundry Earnings	\$ 365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 37,968	\$ 3,330	\$ 12,133	\$ 29,630	\$ 76	\$ 3,621	\$ -	\$ -

Account 4405 - Interest and Dividend Income								
	2017 Actual ¹	2018 Actual ²	2019 Actual ²	2020 Actual ²	2021 Actual ²	2022 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022	2023	2024
Reporting Basis		MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Interest Income	-\$ 150,197	-\$ 147,999	-\$ 240,638	-\$ 36,410	-\$ 73,266	-\$ 146,831	-\$ 400,000	-\$ 345,000
Interest Income/DI	-\$ -	\$ 4,164	\$ 1,216	-\$ -	-\$ 2,776	-\$ -	-\$ -	-\$ -
Interest Rev Variance	-\$ 9,767	-\$ 10,686	-\$ -	-\$ -	-\$ -	-\$ -	-\$ -	-\$ -
Renewable Int Rev	-\$ -	-\$ -	-\$ -	-\$ -	-\$ -	-\$ -	-\$ -	-\$ -
Non Wires	-\$ 6,172	-\$ 3,537	-\$ 4,244	-\$ 3,042	-\$ 910	-\$ -	-\$ -	-\$ -
Interest Income	-\$ -	-\$ -	-\$ -	-\$ -	-\$ -	-\$ -	-\$ -	-\$ -
Interest Income on Non Wires Activities	-\$ -	-\$ -	-\$ -	-\$ -	-\$ -	-\$ -	-\$ -	-\$ -
Total	-\$ 166,136	-\$ 166,387	-\$ 246,099	-\$ 33,368	-\$ 76,952	-\$ 146,831	-\$ 400,000	-\$ 345,000

Account 4225-Late Payment Charges	2017 Actual ^F	2018 Actual ^F	2019 Actual ^F	2020 Actual ^F	2021 Actual ^F	2022 Actual	Bridge Year	Test Year
Reporting Basis	2017	2018	2019	2020	2021	2022	2023	2024
Late Payment Charges	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Late Payment Charges	-\$ 370,888	-\$ 364,529	-\$ 361,873	-\$ 273,762	-\$ 326,650	-\$ 325,609	-\$ 366,000	-\$ 366,000
Total	-\$ 370,888	-\$ 364,529	-\$ 361,873	-\$ 273,762	-\$ 326,650	-\$ 325,609	-\$ 366,000	-\$ 366,000

Account 4235 - Specific Service Charges

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

File Number: EB-2023-0052
 Exhibit: 6
 Tab:
 Schedule:
 Page:
 Date: 16-Aug-23

Appendix 2-H

Other Operating Revenue

	2017 Actual ¹	2018 Actual ²	2019 Actual ²	2020 Actual ²	2021 Actual ²	2022 Actual	Bridge Year	Test Year
	2017	2018	2019	2020	2021	2022	2023	2024
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
System Generated	\$ 504	\$ 5,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Distribution	\$ 15,755	\$ 15,802	\$ 15,459	\$ 13,947	\$ 12,909	\$ 12,934	\$ 12,940	\$ 12,940
U/G Joint Use	\$ 41,872	\$ 42,193	\$ 43,071	\$ 43,699	\$ 42,956	\$ 46,890	\$ 46,053	\$ 48,816
Reconnection Charges	\$ 49,330	\$ 44,450	\$ 39,655	\$ 28,005	\$ 14,700	\$ 23,925	\$ 46,000	\$ 46,000
Change of Occupation	\$ 194,285	\$ 195,370	\$ 179,744	\$ 172,560	\$ 178,290	\$ 175,950	\$ 175,000	\$ 175,000
Sundry Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recoverable	\$ 137,257	\$ 354,349	\$ 747,238	\$ 872,624	\$ 1,014,561	\$ 748,115	\$ 356,854	\$ 241,818
Working Meals	\$ -	\$ -	\$ 691	\$ -	\$ -	\$ 697	\$ 127	\$ 510
Employer Health Ta	\$ 491	\$ 1,059	\$ 2,886	\$ 2,899	\$ 2,418	\$ 2,738	\$ 1,279	\$ 148
Canada Pension Plan	\$ 716	\$ 1,120	\$ 4,177	\$ 5,050	\$ 2,627	\$ 5,937	\$ 2,098	\$ 239
Employment Insurance	\$ 288	\$ 479	\$ 1,653	\$ 1,894	\$ 876	\$ 2,099	\$ 725	\$ 76
WSIB	\$ 271	\$ 579	\$ 1,266	\$ 1,566	\$ 1,229	\$ 1,009	\$ 458	\$ 55
Corporate Benefits	\$ 2,186	\$ 2,699	\$ 11,675	\$ 11,613	\$ 9,424	\$ 10,048	\$ 4,690	\$ 590
Omers	\$ 2,270	\$ 3,757	\$ 12,455	\$ 12,941	\$ 6,501	\$ 7,528	\$ 6,482	\$ 590
Misc Billings	\$ -	\$ 1,560	\$ -	\$ 192	\$ -	\$ -	\$ -	\$ -
Miscellaneous/Other	\$ 4,890	\$ 24,726	\$ 6,032	\$ 11,201	\$ 2,135	\$ 16,937	\$ -	\$ -
Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Outside Service	\$ 19,159	\$ 20,058	\$ 76,871	\$ 84,864	\$ 37,376	\$ 20,635	\$ 31,080	\$ 31,702
Sub Contract	\$ 11,867	\$ 99,876	\$ 24,485	\$ 121,924	\$ 328,881	\$ 164,161	\$ 41,440	\$ 81,600
Tree Trimming	\$ -	\$ -	\$ -	\$ 498	\$ 61,460	\$ -	\$ 15,000	\$ 15,300
ESA Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 405	\$ -	\$ -
Postage/Courier	\$ 60	\$ -	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ -
Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recoveries/ All Other	\$ -	\$ -	\$ 19,964	\$ 19,964	\$ -	\$ -	\$ -	\$ -
Recoveries/ Labour	\$ 381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Regular	\$ 18,400	\$ 29,952	\$ 110,058	\$ 123,647	\$ 57,713	\$ 68,492	\$ 59,620	\$ 5,601
Salary/Wages/Other	\$ 114	\$ 73	\$ 289	\$ 383	\$ 216	\$ 41	\$ 220	\$ -
Vacation Outside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42	\$ -
Overtime	\$ 6,690	\$ 24,281	\$ 36,987	\$ 24,813	\$ 65,768	\$ 69,873	\$ 14,288	\$ 14,508
Supplies/Other	\$ -	\$ -	\$ -	\$ -	\$ 16	\$ 100	\$ -	\$ -
Supplies/Hardware	\$ -	\$ 42	\$ 201	\$ -	\$ -	\$ 74	\$ -	\$ -
Supplies/Misc Too	\$ -	\$ -	\$ 289	\$ 386	\$ -	\$ -	\$ -	\$ -
Supplies/Soil	\$ -	\$ 87	\$ 511	\$ 2,495	\$ 567	\$ 301	\$ 518	\$ 528
Tools / Equipment Rental	\$ -	\$ -	\$ 5,200	\$ 3,555	\$ -	\$ -	\$ -	\$ -
Conferences - Other	\$ -	\$ 1,208	\$ 955	\$ -	\$ 2,844	\$ 585	\$ 500	\$ 600
Conferences - Per Diem	\$ -	\$ 372	\$ 641	\$ -	\$ 4,807	\$ 320	\$ 363	\$ 400
Utilities - Hydro	\$ -	\$ -	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -
Supplies/ Tool &	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone/Circuits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other	\$ 5,263	\$ 16,837	\$ 71,769	\$ 43,286	\$ 46,756	\$ 22,720	\$ 25,900	\$ 26,418
Material Issues	\$ 1,295	\$ 820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Truck Charge	\$ 12,267	\$ 19,907	\$ 81,901	\$ 115,632	\$ 80,908	\$ 82,542	\$ 46,171	\$ 12,001
Material Overhead	\$ 4,316	\$ 14,819	\$ 55,700	\$ 36,005	\$ 37,539	\$ 19,951	\$ 25,197	\$ 26,456
Downtime	\$ 12,660	\$ 17,366	\$ 84,658	\$ 84,944	\$ 69,060	\$ 75,861	\$ 34,865	\$ 9,346
Engineering	\$ -	\$ 412	\$ 48,904	\$ 58,566	\$ 46,609	\$ 56,491	\$ 72,618	\$ 94,691
Supervisory	\$ 16,585	\$ 32,930	\$ 113,258	\$ 118,882	\$ 122,825	\$ 127,321	\$ 42,694	\$ 12,508
Overhead Costs/ T	\$ 6	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overhead Costs/ T	\$ 8,779	\$ 10,197	\$ 1,026	\$ -	\$ -	\$ -	\$ -	\$ -
Reconnection Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rolling stock / gas	\$ -	\$ -	\$ -	\$ -	\$ 556	\$ -	\$ -	\$ -
Rent / Vehicle Rent	\$ -	\$ 4,200	\$ 41,143	\$ 10,094	\$ 14,282	\$ 8,026	\$ 2,590	\$ 2,642
Material not issued	\$ -	\$ 3,006	\$ -	\$ 2,664	\$ -	\$ -	\$ -	\$ -
Rolling stock / 3 ton diesel	\$ -	\$ -	\$ -	\$ -	\$ 1,195	\$ -	\$ -	\$ -
Change of Occupancy Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 322,188	\$ 376,142	\$ 261,461	\$ 197,197	\$ 258,830	\$ 276,796	\$ 207,882	\$ 188,065

Appendix 2-IA

Instructions on Customer, Connections, Load Forecast and Revenues Data and Analysis

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

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

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

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

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

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

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

	Calendar Year (for 2024 Cost of Service)	Customers / Connections		Consumption (kWh) ⁽³⁾			Demand (kW or kVA)			Revenues	
				Weather-actual	Weather-normalized		Weather-actual	Weather-normalized		Weather-actual	Weather-normalized
Historical	2018	Actual		Actual	Actual ⁽¹⁾		Actual	Actual ⁽¹⁾		Actual	
Historical	2019	Actual		Actual	Actual ⁽¹⁾		Actual	Actual ⁽¹⁾		Actual	
Historical	2020	Actual	OEB-approved (2)	Actual	Actual ⁽¹⁾	OEB-approved (2)	Actual	Actual ⁽¹⁾	OEB-approved (2)	Actual	
Historical	2021	Actual		Actual	Actual ⁽¹⁾		Actual	Actual ⁽¹⁾		Actual	
Historical	2022	Actual		Actual	Actual ⁽¹⁾		Actual	Actual ⁽¹⁾		Actual	
Bridge Year (Forecast)	2023	Forecast			Forecast			Forecast			Forecast
Test Year (Forecast)	2024	Forecast			Forecast			Forecast			Forecast

Notes:

- ⁽¹⁾ "Weather-normalized actuals" are estimated by replacing the actual weather-related values (typically Heating Degree Days (HDD) and Cooling Degree Days (CDD)) by the "typical" or "weather-normalized" values. These "weather-normalized HDD and CDD values would be the same as used to estimate the Bridge Year and Test Year forecasts.
- ⁽²⁾ For 2024 Cost of Service rebasers, the typical situation is that 2020 would have been the most recent cost of service rebasing application. If the most recent rebasing application was for a rate year other than 2020, that year should be used. An applicant must provide historical information back to the greater of: a) at least five (5) historical actual years; or b) to its last cost of service application.
- ⁽³⁾ Consumption must be provided on a total distribution system basis as well as at a customer class level.
- ⁽⁴⁾ Revenues exclude commodity charges.

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

File Number: EB-2023-0052
Exhibit: 3
Tab:
Schedule:
Page:
Date: 16-Aug-23

This sheet is to be filled in accordance with the instructions documented in section 2.3.2.2 of Chapter 2 of the Filing Requirements for Distribution Rate Applications, in terms of one set of tables per customer class.

Costumers/Connections								Costumers/Connections Variance Analysis							
Rate Class	Historical 2018	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Bridge Year 2023	Test Year 2024	Rate Class	Historical 2018	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Bridge Year 2023	Test Year 2024
Residential	50,443	50,558	50,771	50,870	50,974	51,114	51,255	Residential		0%	0%	0%	0%	0%	0%
General Service < 50 kW	5,367	5,383	5,391	5,426	5,452	5,470	5,487	General Service < 50 kW		0%	0%	0%	0%	0%	0%
General Service >= 50 kW	536	538	538	539	540	542	543	General Service >= 50 kW		0%	-2%	-3%	-6%	-2%	-2%
Intermediate	15	15	15	15	15	15	15	Intermediate		0%	0%	0%	0%	0%	0%
Unmetered Scattered Load Connections	450	447	444	441	438	435	432	Unmetered Scattered Load Connections		-1%	-1%	-1%	-1%	-1%	-1%
Sentinel Lighting Connections	129	126	123	119	118	115	113	Sentinel Lighting Connections		-2%	-2%	-3%	-1%	-3%	-2%
Street Lighting Connections	13,705	13,609	13,638	13,638	13,638	13,647	13,656	Street Lighting Connections		-1%	0%	0%	0%	0%	0%
Wholesale Market Participants	-	-	-	-	-	-	-	Wholesale Market Participants		0%	0%	0%	0%	0%	0%
Embedded Distributor(s)	-	-	-	-	-	-	-	Embedded Distributor(s)		0%	0%	0%	0%	0%	0%
Sub Transmission Customers	-	-	-	-	-	-	-	Sub Transmission Customers		0%	0%	0%	0%	0%	0%

Consumption (Actual)								Consumption (Actual) Variance Analysis							
Rate Class	Historical 2018	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Bridge Year 2023	Test Year 2024	Rate Class	Historical 2018	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Bridge Year 2023	Test Year 2024
Residential	358,418,873	361,180,069	369,812,627	374,455,252	380,806,529	377,652,710	379,789,070	Residential		1%	2%	1%	2%	-1%	1%
General Service < 50 kW	159,793,010	159,452,031	146,316,435	150,298,041	161,250,657	162,764,426	168,043,431	General Service < 50 kW		0%	-8%	3%	7%	1%	3%
General Service >= 50 kW	306,468,027	297,384,332	270,706,185	265,228,278	276,746,535	280,641,417	284,545,343	General Service >= 50 kW		-3%	-9%	-2%	4%	1%	1%
Intermediate	155,157,529	153,008,610	148,353,500	145,455,212	144,466,451	148,189,130	147,571,558	Intermediate		-1%	-3%	-2%	-1%	3%	0%
Unmetered Scattered Load Connections	2,199,861	2,167,106	2,153,003	2,140,259	2,116,618	2,102,374	2,088,274	Unmetered Scattered Load Connections		-1%	-1%	-1%	-1%	-1%	-1%
Sentinel Lighting Connections	109,664	107,254	104,631	101,512	100,379	98,183	96,035	Sentinel Lighting Connections		-2%	-2%	-3%	-1%	-2%	-2%
Street Lighting Connections	7,508,135	7,004,349	6,701,302	5,696,293	5,585,860	5,589,359	5,592,860	Street Lighting Connections		-7%	-4%	-15%	-2%	0%	0%
Wholesale Market Participants	-	-	-	-	-	-	-	Wholesale Market Participants							
Embedded Distributor(s)	-	-	-	-	-	-	-	Embedded Distributor(s)							
Sub Transmission Customers	-	-	-	-	-	-	-	Sub Transmission Customers							

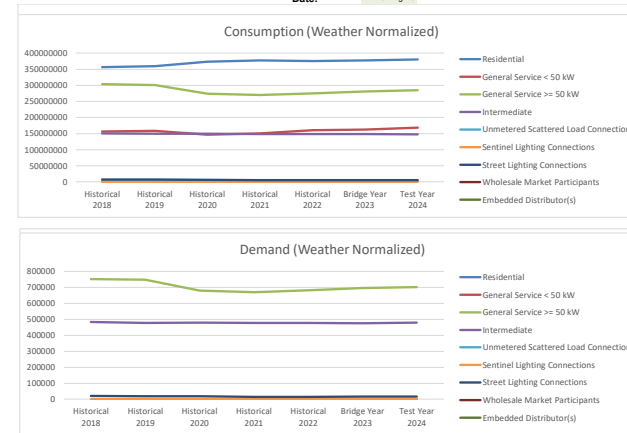
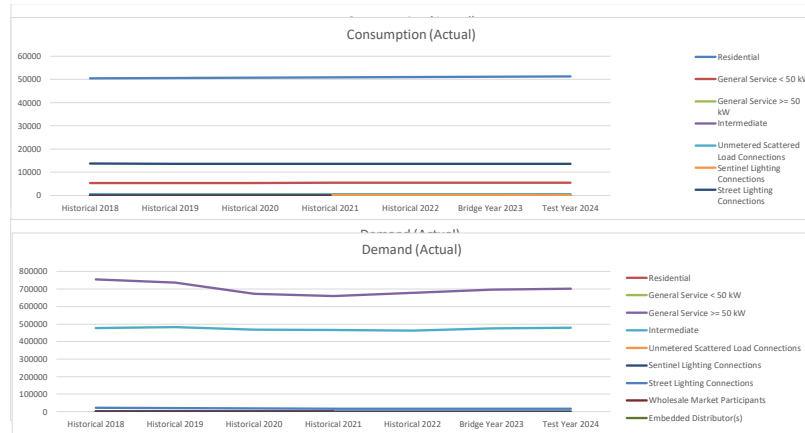
Demand (Actual)								Demand (Actual) Variance Analysis							
Rate Class	Historical 2018	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Bridge Year 2023	Test Year 2024	Rate Class	Historical 2018	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Bridge Year 2023	Test Year 2024
Residential	-	-	-	-	-	-	-	Residential							
General Service < 50 kW	-	-	-	-	-	-	-	General Service < 50 kW							
General Service >= 50 kW	754,003	736,495	672,603	660,555	678,698	697,021	701,818	General Service >= 50 kW		-2%	-9%	-2%	3%	3%	1%
Intermediate	476,875	482,805	467,384	466,710	463,195	475,266	479,690	Intermediate		1%	-3%	0%	-1%	3%	1%
Unmetered Scattered Load Connections	-	-	-	-	-	-	-	Unmetered Scattered Load Connections							
Sentinel Lighting Connections	299	288	283	274	264	264	264	Sentinel Lighting Connections		-4%	-2%	-3%	-4%	0%	0%
Street Lighting Connections	21,382	19,919	19,030	16,160	15,923	15,914	15,914	Street Lighting Connections		-7%	-4%	-15%	-1%	0%	0%
Wholesale Market Participants	-	-	-	-	-	-	-	Wholesale Market Participants							
Embedded Distributor(s)	-	-	-	-	-	-	-	Embedded Distributor(s)							
Sub Transmission Customers	-	-	-	-	-	-	-	Sub Transmission Customers							

Consumption (Weather Normalized)								Consumption (Weather Normalized) Variance Analysis							
Rate Class	Historical 2018	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Bridge Year 2023	Test Year 2024	Rate Class	Historical 2018	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Bridge Year 2023	Test Year 2024
Residential	356,781,824	359,450,553	372,981,924	376,961,447	374,976,960	377,652,710	379,789,070	Residential		1%	4%	1%	-1%	1%	1%
General Service < 50 kW	157,022,244	158,540,469	146,834,583	150,589,247	160,369,563	162,764,426	168,043,431	General Service < 50 kW		1%	-7%	3%	6%	1%	3%
General Service >= 50 kW	303,190,295	301,087,439	274,275,510	269,728,135	275,083,937	280,641,417	284,545,343	General Service >= 50 kW		-1%	-9%	-2%	2%	2%	1%
Intermediate	150,849,349	149,325,264	149,956,861	149,134,225	148,869,414	148,189,130	147,571,558	Intermediate		-1%	0%	-1%	0%	0%	0%
Unmetered Scattered Load Connections	2,199,861	2,167,106	2,153,003	2,140,259	2,116,618	2,102,374	2,088,274	Unmetered Scattered Load Connections		-1%	-1%	-1%	-1%	-1%	-1%
Sentinel Lighting Connections	109,664	107,254	104,631	101,512	100,379	98,183	96,035	Sentinel Lighting Connections		-2%	-2%	-3%	-1%	-2%	-2%
Street Lighting Connections	7,508,135	7,004,349	6,701,302	5,696,293	5,585,860	5,589,359	5,592,860	Street Lighting Connections		-7%	-4%	-15%	-2%	0%	0%
Wholesale Market Participants	-	-	-	-	-	-	-	Wholesale Market Participants							
Embedded Distributor(s)	-	-	-	-	-	-	-	Embedded Distributor(s)							
Sub Transmission Customers	-	-	-	-	-	-	-	Sub Transmission Customers							

Demand (Weather Normalized)								Demand (Weather Normalized) Variance Analysis							
Rate Class	Historical 2018	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Bridge Year 2023	Test Year 2024	Rate Class	Historical 2018	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Bridge Year 2023	Test Year 2024
Residential	-	-	-	-	-	-	-	Residential							
General Service < 50 kW	-	-	-	-	-	-	-	General Service < 50 kW							
General Service >= 50 kW	681,247	669,952	683,205	701,818	717,437	697,021	701,818	General Service >= 50 kW		-2%	2%	3%	2%	-3%	1%
Intermediate	480,976	478,338	477,488	479,690	483,512	475,266	479,690	Intermediate		-1%	0%	0%	1%	-2%	1%
Unmetered Scattered Load Connections	-	-	-	-	-	-	-	Unmetered Scattered Load Connections							
Sentinel Lighting Connections	299	288	283	274	264	264	264	Sentinel Lighting Connections		-4%	-2%	-3%	-4%	0%	0%
Street Lighting Connections	21,382	19,919	19,030	16,160	15,923	15,914	15,914	Street Lighting Connections		-7%	-4%	-15%	-1%	0%	0%
Wholesale Market Participants	-	-	-	-	-	-	-	Wholesale Market Participants							
Embedded Distributor(s)	-	-	-	-	-	-	-	Embedded Distributor(s)							
Sub Transmission Customers	-	-	-	-	-	-	-	Sub Transmission Customers							

Appendix 2-1B
Customer, Connections, Load Forecast and Revenues Data and Analysis

File Number: EB-2023-0052
Exhibit: 3
Tab:
Schedule:
Page:
Date: 16-Aug-23



TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

Appendix 2-JA

	2017 Last Rebasing Year OEI Approved	2017 Last Rebasing Year Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Bridge Year	2024 Test Year
Operations ^a	\$ 5,328,189	\$ 2,851,340	\$ 3,312,882	\$ 3,365,919	\$ 2,748,749	\$ 2,820,903	\$ 3,228,112	\$ 3,862,346	\$ 4,326,174
Maintenance ^a	\$ 4,713,331	\$ 5,903,696	\$ 5,842,018	\$ 5,514,649	\$ 5,567,345	\$ 5,565,763	\$ 6,181,321	\$ 7,390,424	\$ 7,452,720
Billing and Collections ^a	\$ 2,877,424	\$ 2,789,173	\$ 2,508,200	\$ 2,354,708	\$ 2,508,864	\$ 2,202,438	\$ 2,598,680	\$ 2,331,449	\$ 2,473,769
Community Relations ^a	\$ 167,483	\$ 170,165	\$ 138,175	\$ 227,826	\$ 162,777	\$ 248,689	\$ 273,635	\$ 284,250	\$ 303,172
Administrative and General ^a	\$ 6,011,116	\$ 6,293,344	\$ 6,088,494	\$ 5,679,043	\$ 5,426,116	\$ 5,448,687	\$ 6,692,763	\$ 6,492,972	\$ 6,876,395
Total	\$ 17,507,664	\$ 17,889,718	\$ 17,889,739	\$ 17,142,144	\$ 16,416,351	\$ 16,286,498	\$ 19,921,511	\$ 20,346,445	\$ 21,432,320
%Change (year over year)		3.7%	-0.4%	-4.1%	-4.2%	-0.8%	22.3%	2.2%	

1 Historical audits going back to the last cost of service application are required to be entered by the applicant.

2 Recoverable OMSA that is included on these tables should be identical to the recoverable OMSA that is shown for the corresponding periods on Appendix 2-B.

3 For unrecoverable OMSA Expenses see Section 2.4.3.7

4 USA included in Operations: 5005, 5010, 5014, 5014, 5015, 5016, 5017, 5020, 5025, 5030, 5035, 5040, 5045, 5050, 5055, 5060, 5070, 5075, 5085, 5090, 5095, 5100, 5105, 5110, 5115, 5120, 5125, 5130, 5135, 5140, 5145, 5150, 5155, 5160, 5165, 5170, 5175, 5185, 5195

5 USA included in Maintenance: 5305, 5310, 5315, 5320, 5325, 5330, 5335, 5340

6 USA included in Billing and Collecting: 5105, 5110, 5112, 5114, 5120, 5122, 5130, 5135, 5145, 5150, 5155, 5160, 5165, 5170, 5172, 5175, 5178, 5195

7 USA included in Community Relations: 5405, 5410, 5415, 5420, 5425

8 USA included in Administrative and General: 5505, 5510, 5515, 5520, 5605, 5610, 5615, 5620, 5625, 5630, 5635, 5640, 5645, 5646, 5647, 5650, 5655, 5660, 5665, 5670, 5672, 5675, 5680, 5685, 5695 & **6205 (sub-account LEAP funding)**

[illegible]

File Number: EB-2023-0052
Exhibit: 4
Tab:
Schedule:
Page:
Date: 16-Aug-23

Appendix 2-JB
Recoverable OM&A Cost Driver Table^{1,3}

OM&A	Last Rebasing Year (2017 Actuals)	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Bridge Year	2024 Test Year
Reporting Basis	MIFRS							
Opening Balance²	\$ 17,307,644	\$ 17,947,718	\$ 17,869,739	\$ 17,142,144	\$ 16,416,351	\$ 16,286,459	\$ 19,924,511	\$ 20,361,448
Salaries, Wages and Benefits	-\$ 205,853	\$ 100,028	-\$ 471,789	-\$ 82,678	\$ 255,591	\$ 45,676	\$ 632,577	\$ 508,065
Training	-\$ 78,077	-\$ 17,168	\$ 18,661	-\$ 122,643	\$ 3,194	\$ 135,782	\$ 178,324	\$ 17,108
Memberships, Licenses, Fees	-\$ 71,963	\$ 15,046	-\$ 21,730	\$ 66,521	-\$ 127,151	\$ 77,238	\$ 22,665	\$ 33,494
Safety Equipment	-\$ 78,571	\$ 91,489	-\$ 75,425	\$ 40,683	-\$ 25,158	\$ 98,857	-\$ 71,045	\$ 117,210
Safety Training	-\$ 38,043	-\$ 9,411	\$ 35,008	-\$ 43,455	-\$ 7,946	\$ 14,171	\$ 15,472	-\$ 24,270
Trucking	-\$ 93,939	\$ 152,836	-\$ 51,967	-\$ 98,460	-\$ 115,249	\$ 207,897	\$ 86,384	-\$ 25,605
Bad Debts	\$ 124,997	-\$ 217,013	\$ 55,098	\$ 257,612	-\$ 256,438	\$ 177,379	-\$ 92,371	\$ 34,395
Community Relations	-\$ 18,797	-\$ 2,130	\$ 30,605	-\$ 27,714	\$ 7,873	\$ 4,303	\$ 25,001	\$ 331
Materials	\$ 830	-\$ 80,086	\$ 513	-\$ 103,244	\$ 113,487	-\$ 86,607	\$ 87,368	\$ 8,144
Computers	-\$ 28,610	\$ 11,188	\$ 43,705	-\$ 24,077	-\$ 4,481	\$ 51,359	\$ 11,571	-\$ 30,597
Telephone / Circuits	-\$ 3,297	-\$ 3,470	-\$ 2,845	\$ 5,440	-\$ 13,304	-\$ 3,569	\$ 11,186	\$ 8,300
Outside Services	\$ 427,464	\$ 231,018	-\$ 663,650	-\$ 348,004	-\$ 30,843	\$ 945,310	-\$ 708,128	\$ 29,956
Outside Services - Tree Trimming	\$ 348,514	-\$ 204,629	\$ 81,264	\$ 50,615	\$ 34,721	\$ 1,263,022	-\$ 198,996	-\$ 63,231
Postage / Courier	-\$ 86,980	-\$ 8,428	\$ 43,908	\$ 4,448	-\$ 12,913	\$ 19,392	-\$ 18,594	-\$ 5,680
Professional Fees	\$ 548,811	-\$ 266,447	-\$ 98,946	-\$ 347,386	\$ 59,855	-\$ 9,149	-\$ 17,099	\$ 169,346
Administrative	-\$ 202,568	\$ 30,315	\$ 498,575	-\$ 196,457	\$ 60,141	\$ 266,207	\$ 369,798	\$ 133,441
Buildling / Station	\$ 5,819	-\$ 14,346	\$ 41,077	\$ 60,283	-\$ 6,836	\$ 39,998	\$ 44,020	\$ 51,411
Overhead Costs	\$ 108,697	\$ 114,205	-\$ 124,187	\$ 166,209	-\$ 111,359	\$ 374,206	\$ 88,264	\$ 96,036
All Other items	-\$ 18,358	-\$ 975	-\$ 65,471	\$ 16,514	\$ 20,316	-\$ 16,581	-\$ 29,460	\$ 12,927
Closing Balance²	\$ 17,947,718	\$ 17,869,739	\$ 17,142,144	\$ 16,416,351	\$ 16,286,459	\$ 19,924,511	\$ 20,361,448	\$ 21,432,230

Notes:

- For each year, a detailed explanation for each cost driver and associated amount is required in Exhibit 4.
- Opening Balance for "Last Rebasing Year" (cell B15) should be equal to the OEB-Approved amount. For purposes of assessing incremental cost drivers, the closing balance for each year becomes the opening balance for the next year.
- If it has been more than four years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than four years ago, a minimum of three years of actual information is required.

File Number: EB-2023-0052
Exhibit: 4
Tab:
Schedule:
Page:
Date: 16-Aug-23

Appendix 2-JC OM&A Programs Table

	Last Rebasng Year (2017 OEB- Approved)	Last Rebasng Year (2017 Actuals)	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Bridge Year	2024 Test Year	Variance (Test Year vs. 2022 Actuals)	Variance (Test Year vs. Last Rebasng Year (2017 OEB- Approved)
Programs											
Reporting Basis											
Operation											
Meter Operations	285,685	164,173	223,496	296,845	211,338	139,907	168,489	190,713	201,574	33,085	-84,111
System Control Operations	1,013,330	958,939	990,786	907,053	1,003,054	1,099,564	1,042,975	1,206,234	1,280,977	238,002	267,647
Overhead/Underground Operations	1,334,932	976,098	1,247,467	1,469,142	961,320	990,877	1,347,515	1,502,911	1,731,297	383,782	396,365
Operations Supervisory	452,528	285,590	423,538	310,231	236,011	270,845	347,214	535,010	611,228	264,015	158,700
Station Operations	451,714	496,539	427,595	382,648	337,025	319,709	321,919	427,478	501,098	179,180	49,384
Sub-Total	3,538,189	2,881,340	3,312,882	3,365,919	2,748,749	2,820,903	3,228,112	3,862,346	4,326,174	1,098,063	787,986
Maintenance											
Maintenance Supervisory	1,141,198	1,589,249	1,656,350	1,610,785	1,841,163	1,917,528	1,905,858	1,938,132	1,947,149	41,291	805,952
Meter Maintenance	95,672	50,980	42,007	42,847	61,724	73,255	48,301	73,146	68,985	20,684	-26,687
Overhead/Underground Maintenance	2,473,099	3,009,218	3,089,646	2,756,736	2,549,265	2,494,248	3,597,746	2,898,879	3,086,046	-511,700	612,947
Station Maintenance	281,809	203,262	215,072	279,096	216,199	129,298	211,300	250,542	268,983	57,683	-12,826
Tree Trimming	721,654	1,050,987	838,944	825,185	899,494	951,433	2,368,116	2,229,725	2,081,556	-286,559	1,359,903
Sub-Total	4,713,431	5,903,696	5,842,018	5,514,649	5,567,845	5,565,763	8,131,321	7,390,424	7,452,720	-678,602	2,739,288
Customer Service											
Bad Debt	164,719	289,716	72,702	127,800	385,412	128,974	306,353	213,982	248,377	-57,975	83,659
Customer Billing	2,211,106	2,061,816	2,036,753	1,764,919	1,736,755	1,654,380	1,853,137	1,718,229	1,792,621	-60,516	-418,485
Customer Collection	501,600	437,642	398,744	461,989	386,697	419,084	439,190	399,238	432,771	-6,420	-68,829
										0	0
										0	0
Sub-Total	2,877,424	2,789,173	2,508,200	2,354,708	2,508,864	2,202,438	2,598,680	2,331,449	2,473,769	-124,911	-403,655
Community Relations											
LEAP	33,903	32,918	32,754	10,960	27,474	47,281	61,811	33,252	46,160	-15,651	12,257
Community Relations	133,581	137,247	105,421	216,866	135,303	201,408	211,824	250,998	257,012	45,188	123,432
Sub-Total	167,483	170,165	138,175	227,826	162,777	248,689	273,635	284,250	303,172	29,537	135,689
Administrative and General											
Corporate Expenses	466,834	783,529	831,456	849,196	420,076	443,898	482,989	487,945	532,446	49,457	65,612
Finance, Regulatory and Purchasing	1,836,221	1,958,575	1,753,149	1,755,948	1,861,084	1,877,249	1,855,907	2,100,603	2,266,581	410,674	430,360
General Administration	1,279,033	1,382,509	1,229,784	1,004,353	1,002,648	1,022,029	1,058,656	1,168,469	1,282,210	223,554	3,177
Human Resources and Safety	853,341	722,185	770,245	812,827	861,641	807,048	820,924	1,071,904	1,104,868	283,945	251,528
Power Systems, Engineering and Cus	906,331	665,228	602,167	696,038	703,773	593,905	778,513	863,200	892,476	113,963	-13,855
President and Board of Directors	669,356	691,318	881,663	560,683	578,894	704,537	695,774	800,858	797,813	102,039	128,457
Sub-Total	6,011,116	6,203,344	6,068,464	5,679,043	5,428,116	5,448,667	5,692,763	6,492,979	6,876,395	1,183,632	865,279
Miscellaneous										0	0
Total	17,307,644	17,947,718	17,869,739	17,142,144	16,416,351	16,286,459	19,924,511	20,361,448	21,432,230	1,507,719	4,124,586

Notes:

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

	A	G	H	L	O	R	U	X	Y	Z						
1									File Number:	EB-2023-0052						
2									Exhibit:	4						
3									Tab:							
4	TO BE UPDATED AT THE DRAFT RATE ORDER STAGE								Schedule:							
5															Page:	
6																
7															Date:	16-Aug-23
8																
9	Appendix 2-K															
10	Employee Costs															
11																
12		Last Rebasing Year (2017 OEB Approved Proxy)	Last Rebasing Year (2017 Actuals)	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Bridge Year	2024 Test Year						
13	Number of Employees (FTEs including Part-Time) ¹															
14	Management (including executive)	27	26	27	26	25	24	23	23	24						
15	Non-Management (union and non-union)	126	115	110	111	104	108	105	113	112						
16	Total	154	141	137	137	129	132	128	136	135						
17	Total Salary and Wages including overtime and incentive pay															
18	Management (including executive)	\$ 3,153,484	\$ 3,139,284	\$ 3,466,348	\$ 3,370,971	\$ 3,291,514	\$ 3,303,764	\$ 3,307,508	\$ 3,476,753	\$ 3,668,581						
19	Non-Management (union and non-union)	\$ 9,401,385	\$ 8,160,758	\$ 8,310,822	\$ 8,621,595	\$ 8,322,788	\$ 8,938,783	\$ 8,899,021	\$ 9,918,541	\$ 10,242,615						
20	Total	\$ 12,554,868	\$ 11,300,042	\$ 11,777,170	\$ 11,992,566	\$ 11,614,302	\$ 12,242,547	\$ 12,206,528	\$ 13,395,294	\$ 13,911,195						
21	Total Benefits (Current + Accrued)															
22	Management (including executive)	\$ 786,334	\$ 846,331	\$ 766,377	\$ 875,506	\$ 847,451	\$ 816,161	\$ 839,527	\$ 867,637	\$ 973,407						
23	Non-Management (union and non-union)	\$ 2,309,627	\$ 2,134,317	\$ 1,897,209	\$ 2,100,899	\$ 2,000,361	\$ 2,106,662	\$ 2,068,850	\$ 2,380,885	\$ 2,551,604						
24	Total	\$ 3,095,961	\$ 2,980,648	\$ 2,663,586	\$ 2,976,405	\$ 2,847,811	\$ 2,922,823	\$ 2,908,377	\$ 3,248,522	\$ 3,525,011						
25	Total Compensation (Salary, Wages, & Benefits)															
26	Management (including executive)	\$ 3,939,817	\$ 3,985,615	\$ 4,232,725	\$ 4,246,476	\$ 4,138,964	\$ 4,119,924	\$ 4,147,034	\$ 4,344,390	\$ 4,641,988						
27	Non-Management (union and non-union)	\$ 11,711,012	\$ 10,295,075	\$ 10,208,030	\$ 10,722,494	\$ 10,323,149	\$ 11,045,446	\$ 10,967,871	\$ 12,299,426	\$ 12,794,219						
28	Total	\$ 15,650,829	\$ 14,280,690	\$ 14,440,756	\$ 14,968,970	\$ 14,462,113	\$ 15,165,370	\$ 15,114,905	\$ 16,643,816	\$ 17,436,207						
29	Total Compensation Breakdown (Capital, OM&A)															
30	OM&A	\$ 10,932,455	\$ 10,323,447	\$ 10,671,794	\$ 10,463,549	\$ 10,802,067	\$ 10,833,542	\$ 11,185,632	\$ 11,748,260	\$ 12,044,462						
31	Capital	\$ 4,718,375	\$ 3,957,243	\$ 3,768,962	\$ 4,505,421	\$ 3,660,047	\$ 4,331,828	\$ 3,929,274	\$ 4,895,556	\$ 5,391,744						
32	Total	\$ 15,650,829	\$ 14,280,690	\$ 14,440,756	\$ 14,968,970	\$ 14,462,113	\$ 15,165,370	\$ 15,114,905	\$ 16,643,816	\$ 17,436,207						
33																
34																
35																
36	Note:															
37	1. If an applicant wishes to use headcount, it must also file the same schedule on an FTE basis.															
38	2. If Management includes employees in a bargaining unit, this should be disclosed separately for the test year.															
39																

File Number: EB-2023-0052
Exhibit: 4
Tab:
Schedule:
Page:
Date: 16-Aug-23

Appendix 2-L

Recoverable OM&A Cost per Customer and per FTE ¹

	Last Rebasing Year 2017 - OEB Approved	Last Rebasing Year 2017 - Actual	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Bridge Year	2024 Test Year
Reporting Basis									
OM&A Costs									
O&M	\$ 8,251,620	\$ 8,785,036	\$ 9,154,901	\$ 8,880,567	\$ 8,316,594	\$ 8,386,665	\$ 11,359,433	\$ 11,252,770	\$ 11,778,894
Admin Expenses ⁶	\$ 9,056,024	\$ 9,162,682	\$ 8,714,839	\$ 8,261,577	\$ 8,099,757	\$ 7,899,794	\$ 8,565,078	\$ 9,108,678	\$ 9,653,336
Total Recoverable OM&A from Appendix 2-JB ⁵	\$ 17,307,644	\$ 17,947,718	\$ 17,869,739	\$ 17,142,144	\$ 16,416,351	\$ 16,286,459	\$ 19,924,511	\$ 20,361,448	\$ 21,432,230
Number of Customers ^{2,4}	55,827	56,857	56,944	57,071	57,274	57,384	57,481	57,625	57,770
Number of FTEs ^{3,4}	154	141	137	137	129	132	128	136	135
Customers/FTEs	363	402	416	416	444	433	450	423	427
OM&A cost per customer									
O&M per customer	\$148	\$155	\$161	\$156	\$145	\$146	\$198	\$195	\$204
Admin per customer	\$162	\$161	\$153	\$145	\$141	\$138	\$149	\$158	\$167
Total OM&A per customer	\$310	\$316	\$314	\$300	\$287	\$284	\$347	\$353	\$371
OM&A cost per FTE									
O&M per FTE	\$53,707	\$62,155	\$66,925	\$64,662	\$64,479	\$63,304	\$88,842	\$82,595	\$87,076
Admin per FTE	\$58,943	\$64,827	\$63,708	\$60,155	\$62,798	\$59,629	\$66,987	\$66,857	\$71,363
Total OM&A per FTE	\$112,651	\$126,982	\$130,632	\$124,817	\$127,276	\$122,933	\$155,829	\$149,452	\$158,439

Notes:

- 1 If it has been more than four years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than four years ago, a minimum of three years of actual information is required.
- 2 The method of calculating the number of customers must be identified. Should correspond with data provided in Appendix 2-IB.
- 3 The method of calculating the number of FTEs must be identified. See also Appendix 2-K.
- 4 The number of customers and the number of FTEs should correspond to mid-year or average of January 1 and December 31 figures.
- 5 For the test year, the applicant should take into account the system O&M (line 24 of Appendix 2-AB) in developing its forecasted OM&A.
- 6 Includes lines 19, 20, & 21 of Appendix 2-JA

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

File Number: EB-2023-0052
 Exhibit: 4
 Tab:
 Schedule:
 Page:
 Date: 16-Aug-23

Appendix 2-M
 Regulatory Cost Schedule

Regulatory Cost Category	USoA Account	USoA Account Balance	Last Rebasing Year (2017 OEB Approved)	Last Rebasing Year (2017 Actual)	Most Current Actuals Year 2022	2023 Bridge Year	Annual % Change	2024 Test Year	Annual % Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)=[(G)-(F)]/(F)	(I)	(J) = [(I)-(G)]/(G)
Regulatory Costs (Ongoing)									
1 OEB Annual Assessment	5655		245,290	230,350	248,072	254,969	2.78%	268,257	5.21%
2 OEB Section 30 Costs (OEB-initiated)	5655		17,485	4,331	12,385	8,531	-31.12%	12,000	40.66%
3 Expert Witness costs for regulatory matters									
4 Legal costs for regulatory matters	5655		15,000		16,811		-100.00%		
5 Consultants' costs for regulatory matters									
6 Operating expenses associated with staff resources allocated to regulatory matters									
7 Operating expenses associated with other resources allocated to regulatory matters ¹									
8 Other regulatory agency fees or assessments									
9 Any other costs for regulatory matters (please define)	5655		24,100	21,155	25,060	25,000	-0.24%	28,500	14.00%
10 Intervenor costs	5655								
11 Include other items in green cells, as applicable									
12									
29									
30									
Regulatory Costs (One-Time)									
1 Expert Witness costs	5655		3,000						
2 Legal costs	5655		4,000	351,369			-100.00%	145,000	
3 Consultants' costs	5655		76,098					382,500	
4 Incremental operating expenses associated with staff resources allocated to this application.									
5 Incremental operating expenses associated with other resources allocated to this application. ¹								60,280	
6 Intervenor costs	5655		60,800					110,000	
7 OEB Section 30 Costs (application-related)									
8 Include other items in green cells, as applicable	5655		7,500						
9									
30									
1 Sub-total - Ongoing Costs ²		\$ -	\$ 301,875	\$ 255,836	\$ 302,327	\$ 288,500	-4.57%	\$ 308,757	7.02%
2 Sub-total - One-time Costs ³		\$ -	\$ 151,398	\$ 351,369	\$ -	\$ -		\$ 697,780	
3 Total		\$ -	\$ 453,273	\$ 607,205	\$ 302,327	\$ 288,500	-4.57%	\$ 448,313	55.39%

Application-Related One-Time Costs	Total
Total One-Time Costs Related to Application to be Amortized over IRM Period	\$ 697,780
1/5 of Total One-Time Costs	\$ 139,556

Notes:

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

File Number:	EB-2023-0052
Exhibit:	4
Tab:	
Schedule:	
Page:	
Date:	16-Aug-23

Appendix 2-N

Shared Services and Corporate Cost Allocation ¹

Note:

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

• **Type of Service:**

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

• **Pricing Methodology:**

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

• **% Allocation:**

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

Appendix 2-N
Shared Services and Corporate Cost Allocation ¹

Year: 2017

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Thunder Bay Hydro Electricity Distribution Inc.	Thunder Bay Hydro Utility Services Inc.	Conservation & Demand Mgmt, Utility Billing Services, Meter Services, IT Services	Cost + markup	\$379,005	\$341,430
Thunder Bay Hydro Electricity Distribution Inc.	Thunder Bay Hydro Utility Services Inc.	Corporate/Administrative Costs/IT Services	Fully Allocated Costs	\$90,589	\$90,589
Thunder Bay Hydro Electricity Distribution Inc.	Thunder Bay Hydro Corp.	Board Honourarium	Fully Allocated Costs	\$8,495	\$8,495
Thunder Bay Hydro Electricity Distribution Inc.	Thunder Bay Renewable Power Incorporated	Corporate/Administrative Costs	Fully Allocated Costs	\$98,157	\$91,665
City of Kenora	Kenora Hydro Electric Corporation Ltd	Billing & Collecting	Fully Allocated Costs	\$299,265	\$299,265
City of Kenora	Kenora Hydro Electric Corporation Ltd	Accounting, Reception, Customer Service, Cashiering, IT, Building Maintenance	Fully Allocated Costs	\$60,598	\$60,598
Kenora Hydro Electric Corporation Ltd	City of Kenora	Tree trimming, Misc Services	Labour + 20% markup + Equipment hourly charge (Same as Third Party billing)	\$22,645	\$19,652
Kenora Hydro Electric Corporation Ltd	City of Kenora	Billing & Finance Services	Fully Allocated Costs	\$52,547	\$52,547

Corporate Cost Allocation

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

Appendix 2-N
Shared Services and Corporate Cost Allocation ¹

Year: 2018

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
Thunder Bay Hydro Electricity Distribution Inc.	Thunder Bay Hydro Utility Services Inc.	Conservation & Demand Mgmt, Utility Billing Services, Meter Services, IT Services	Cost + mark-up	\$358,963	\$308,195
Thunder Bay Hydro Electricity Distribution Inc.	Thunder Bay Hydro Utility Services Inc.	Corporate/Administrative Costs/IT Services	Fully Allocated Costs	\$95,207	\$95,207
Thunder Bay Hydro Electricity Distribution Inc.	Thunder Bay Hydro Corp.	Board Honourarium	Fully Allocated Costs	\$6,610	\$6,610
Thunder Bay Hydro Electricity Distribution Inc.	Thunder Bay Renewable Power Incorporated	Corporate/Administrative Costs	Fully Allocated Costs	\$44,739	\$39,664
City of Kenora	Kenora Hydro Electric Corporation Ltd	Billing & Collecting	Fully Allocated Costs	\$287,337	\$287,337
City of Kenora	Kenora Hydro Electric Corporation Ltd	Accounting, Reception, Customer Service, Cashiering, IT, Building Maintenance	Fully Allocated Costs	\$62,100	\$62,100
Kenora Hydro Electric Corporation Ltd	City of Kenora	Tree trimming, Misc Services	Labour + 20% markup + Equipment hourly charge (Same as Third Party billing)	\$45,914	\$39,894
Kenora Hydro Electric Corporation Ltd	City of Kenora	Billing & Finance Services	Fully Allocated Costs	\$37,279	\$37,279

Corporate Cost Allocation

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

Appendix 2-N
Shared Services and Corporate Cost Allocation ¹

Year: 2019

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
SYNERGY NORTH Corporation	Thunder Bay Hydro Utility Services Inc.	Conservation & Demand Mgmt, Utility Billing Services, Meter Services, IT Services	Cost + mark-up	\$330,966	\$284,069
SYNERGY NORTH Corporation	Thunder Bay Hydro Utility Services Inc.	Corporate/Administrative Costs/IT Services	Fully Allocated Costs	\$58,970	\$58,970
SYNERGY NORTH Corporation	Thunder Bay Hydro Corp.	Board Honourarium	Fully Allocated Costs	\$7,864	\$7,864
SYNERGY NORTH Corporation	Thunder Bay Renewable Power Incorporated	Corporate/Administrative Costs	Fully Allocated Costs	\$50,711	\$43,739

Corporate Cost Allocation

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

Appendix 2-N
Shared Services and Corporate Cost Allocation ¹

Year: 2020

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
SYNERGY NORTH Corporation	Thunder Bay Hydro Utility Services Inc.	Conservation & Demand Mgmt, Utility Billing Services, Meter Services, IT Services	Cost + mark-up	\$329,673	\$283,037
SYNERGY NORTH Corporation	Thunder Bay Hydro Utility Services Inc.	Corporate/Administrative Costs/IT Services	Fully Allocated Costs	\$73,241	\$73,241
SYNERGY NORTH Corporation	Thunder Bay Hydro Corp.	Board Honourarium	Fully Allocated Costs	\$6,989	\$6,989
SYNERGY NORTH Corporation	Thunder Bay Renewable Power Incorporated	Corporate/Administrative Costs	Fully Allocated Costs	\$50,148	\$44,659

Corporate Cost Allocation

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

Appendix 2-N
Shared Services and Corporate Cost Allocation ¹

Year: 2021

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
SYNERGY NORTH Corporation	Thunder Bay Hydro Utility Services Inc.	Conservation & Demand Mgmt, Utility Billing Services, Meter Services, IT Services	Fully Allocated Costs + mark up	\$332,129	\$233,224
SYNERGY NORTH Corporation	Thunder Bay Hydro Utility Services Inc.	Corporate/Administrative Costs/IT Services	Fully Allocated Costs	\$143,835	\$143,835
SYNERGY NORTH Corporation	Thunder Bay Hydro Corp.	Board Honourarium	Fully Allocated Costs	\$8,193	\$8,193
SYNERGY NORTH Corporation	Thunder Bay Renewable Power Incorporated	Corporate/Administrative Costs	Fully Allocated Costs	\$45,581	\$39,013

Corporate Cost Allocation

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

Appendix 2-N
Shared Services and Corporate Cost Allocation ¹

Year: 2022

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
SYNERGY NORTH Corporation	Thunder Bay Hydro Utility Services Inc.			Conservation & Demand Mgmt, Utility Billing Services, Meter Services, IT Services	Fully Allocated Costs + mark up
SYNERGY NORTH Corporation	Thunder Bay Hydro Utility Services Inc.	Corporate/Administrative Costs/IT Services	Fully Allocated Costs	\$84,836	\$84,836
SYNERGY NORTH Corporation	Thunder Bay Hydro Corp.	Board Honourarium	Fully Allocated Costs	\$11,410	\$11,410
SYNERGY NORTH Corporation	Thunder Bay Renewable Power Incorporated	Corporate/Administrative Costs	Fully Allocated Costs	\$63,743	\$54,374

Corporate Cost Allocation

[illegible]

Appendix 2-N
Shared Services and Corporate Cost Allocation ¹

Year: 2023

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
SYNERGY NORTH Corporation	Thunder Bay Hydro Utility Services Inc.			Conservation & Demand Mgmt, Utility Billing Services, Meter Services, IT Services	Fully Allocated Costs + mark up
SYNERGY NORTH Corporation	Thunder Bay Hydro Utility Services Inc.	Corporate/Administrative Costs/IT Services	Fully Allocated Costs	\$127,786	\$127,786
SYNERGY NORTH Corporation	Thunder Bay Hydro Corp.	Board Honourarium	Fully Allocated Costs	\$15,445	\$15,445
SYNERGY NORTH Corporation	Thunder Bay Renewable Power Incorporated	Corporate/Administrative Costs	Fully Allocated Costs	\$71,919	\$58,577

Corporate Cost Allocation

[illegible]

Appendix 2-N
Shared Services and Corporate Cost Allocation ¹

Year: 2024

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
SYNERGY NORTH Corporation	Thunder Bay Hydro Utility Services Inc.			Conservation & Demand Mgmt, Utility Billing Services, Meter Services, IT Services	Fully Allocated Costs + mark up
SYNERGY NORTH Corporation	Thunder Bay Hydro Utility Services Inc.	Corporate/Administrative Costs/IT Services	Fully Allocated Costs	\$134,186	\$134,186
SYNERGY NORTH Corporation	Thunder Bay Hydro Corp.	Board Honourarium	Fully Allocated Costs	\$14,853	\$14,853
SYNERGY NORTH Corporation	Thunder Bay Renewable Power Incorporated	Corporate/Administrative Costs	Fully Allocated Costs	\$71,960	\$59,273

Corporate Cost Allocation

[illegible]

Appendix 2-OA Capital Structure and Cost of Capital

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

Test Year: 2024

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$89,359,533	4.28%	\$3,826,628
2	Short-term Debt	4.00% (1)	\$6,382,824	4.79%	\$305,737
3	Total Debt	60.0%	\$95,742,356	4.32%	\$4,132,366
	Equity				
4	Common Equity	40.00%	\$63,828,238	9.36%	\$5,974,323
5	Preferred Shares		\$ -		\$ -
6	Total Equity	40.0%	\$63,828,238	9.36%	\$5,974,323
7	Total	100.0%	\$159,570,594	6.33%	\$10,106,689

Notes

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

Last OEB-approved year: 2017

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$67,137,395	2.02%	\$1,357,965
2	Short-term Debt	4.00% (1)	\$4,795,528	1.82%	\$87,234
3	Total Debt	60.0%	\$71,932,923	2.01%	\$1,445,198
	Equity				
4	Common Equity	40.00%	\$47,955,282	8.85%	\$4,242,843
5	Preferred Shares		\$ -		\$ -
6	Total Equity	40.0%	\$47,955,282	8.85%	\$4,242,843
7	Total	100.0%	\$119,888,205	4.74%	\$5,688,041

Notes

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

2017 Board Approved Proxy has been computed based on (i) Former TBHEDI 2017 Board approved plus (ii) Former KHEC 2011 Board approved, adjusted for IRM factor between 2011-2017 on OM&A and Cost of Power. Average Fixed Assets based on 2011 Board Approved

File Number: EB-2023-0052
Exhibit: 5
Tab:
Schedule:
Page:
Date: 16-Aug-23

Appendix 2-OB Debt Instruments

Notes

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

Year 2017

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) ²	Interest (\$) ¹	Additional Comments, if any
1	Non interest bearing Promissory Note	City of Thunder Bay	Affiliated	0	9-Apr-13	on demand	\$ 26,490,500	0.00%	\$ -	As per the City of Thunder Bay's rate minimization approach
2	Credit Facility Agreement	TD Commercial Bank	Third-Party	Fixed Rate	4-Jul-09	15	\$ 4,582,008	5.27%	\$ 241,471.84	Average principal, actual interest rate, actual interest paid
3	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	17-Jun-13	30	\$ 5,395,273	4.04%	\$ 217,969.01	Average principal, actual interest rate, actual interest paid
4	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-Oct-14	30	\$ 5,896,911	3.96%	\$ 233,517.68	Average principal, actual interest rate, actual interest paid
5	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-Mar-16	30	\$ 3,944,733	3.75%	\$ 147,927.49	Average principal, actual interest rate, actual interest paid
6	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	4-Jul-17	30	\$ 3,034,355	3.38%	\$ 102,561.19	Average principal, actual interest rate, actual interest paid
7	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-May-15	15	\$ 1,295,777	2.87%	\$ 37,188.79	Average principal, actual interest rate, actual interest paid
8	Interest bearing Promissory Note	City of Kenora	Affiliated	Variable Rate	26-Jan-18	0	\$ 3,069,279	2.90%	\$ 89,009.09	Average principal, actual interest rate, actual interest paid
Total							\$ 53,708,835	1.99%	\$ 1,069,645.09	

Appendix 2-OB Debt Instruments

Notes

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

Year

2018

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) ²	Interest (\$) ¹	Additional Comments, if any
1	Non interest bearing Promissory Note	City of Thunder Bay	Affiliated	0	9-Apr-13	on demand	\$ 26,490,500.00	0.00%	\$ -	As per the City of Thunder Bay's rate minimization approach
2	Credit Facility Agreement	TD Commercial Bank	Third-Party	Fixed Rate	4-Jul-09	15	\$ 4,037,523.34	5.27%	\$ 212,777.48	Average principal, actual interest rate, actual interest paid
3	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	17-Jun-13	30	\$ 5,276,729.95	4.04%	\$ 213,179.89	Average principal, actual interest rate, actual interest paid
4	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-Oct-14	30	\$ 5,777,119.95	3.96%	\$ 228,773.95	Average principal, actual interest rate, actual interest paid
5	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-Mar-16	30	\$ 3,868,722.93	3.75%	\$ 145,077.11	Average principal, actual interest rate, actual interest paid
6	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	4-Jul-17	30	\$ 7,180,852.37	3.38%	\$ 242,712.81	Average principal, actual interest rate, actual interest paid
7	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-May-15	15	\$ 1,195,776.66	2.87%	\$ 34,318.79	Average principal, actual interest rate, actual interest paid
8	Interest bearing Promissory Note	City of Kenora	Affiliated	Variable Rate	26-Jan-18	0	\$ 3,069,278.86	3.60%	\$ 110,494.04	average td prime rate for the year
Total							\$ 56,896,504	2.09%	\$ 1,187,334.07	

Appendix 2-OB Debt Instruments

Notes

- 1 If financing is in place only part of the year, separately calculate the pro-rated interest in the year and input in the cell.
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- 3 Add more lines above row 12 if necessary.

Year

2019

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) ²	Interest (\$) ¹	Additional Comments, if any
1	Non interest bearing Promissory Note	City of Thunder Bay	Affiliated	0	9-Apr-13	on demand	\$ 26,490,500.00	0.00%	\$ -	As per the City of Thunder Bay's rate minimization approach
2	Credit Facility Agreement	TD Commercial Bank	Third-Party	Fixed Rate	4-Jul-09	15	\$ 3,463,633.78	5.27%	\$ 182,533.50	Average principal, actual interest rate, actual interest paid
3	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	17-Jun-13	30	\$ 5,153,350.00	4.04%	\$ 208,195.34	Average principal, actual interest rate, actual interest paid
4	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-Oct-14	30	\$ 5,652,537.88	3.96%	\$ 223,840.50	Average principal, actual interest rate, actual interest paid
5	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-Mar-16	30	\$ 3,789,836.00	3.75%	\$ 142,118.85	Average principal, actual interest rate, actual interest paid
6	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	4-Jul-17	30	\$ 7,033,457.99	3.38%	\$ 237,730.88	Average principal, actual interest rate, actual interest paid
7	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-May-15	15	\$ 1,095,775.96	2.87%	\$ 31,448.77	Average principal, actual interest rate, actual interest paid
8	Interest bearing Promissory Note	City of Kenora	Affiliated	Variable Rate	26-Jan-18	on demand	\$ 3,069,278.86	3.95%	\$ 121,236.51	Average td prime rate for the year
9	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	16-Dec-19	30	\$ -	3.11%	\$ -	
Total							\$ 55,748,370	2.06%	\$ 1,147,104.35	

Appendix 2-OB Debt Instruments

Notes

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- 3 Add more lines above row 12 if necessary.

Year

2020

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) ²	Interest (\$) ¹	Additional Comments, if any
1	Non interest bearing Promissory Note	City of Thunder Bay	Affiliated	0	9-Apr-13	on demand	26490500	0.00%	\$ -	As per the City of Thunder Bay's rate minimization approach
2	Credit Facility Agreement	TD Commercial Bank	Third-Party	Fixed Rate	4-Jul-09	15	2858751.044	5.27%	\$ 150,656.18	Average principal, actual interest rate, actual interest paid
3	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	17-Jun-13	30	5024934.901	4.04%	\$ 203,007.37	Average principal, actual interest rate, actual interest paid
4	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-Oct-14	30	5522973.737	3.96%	\$ 218,709.76	Average principal, actual interest rate, actual interest paid
5	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-Mar-16	30	3707962.667	3.75%	\$ 139,048.60	Average principal, actual interest rate, actual interest paid
6	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	4-Jul-17	30	6881005.03	3.38%	\$ 232,577.97	Average principal, actual interest rate, actual interest paid
7	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-May-15	15	998584.669	2.87%	\$ 28,659.38	Average principal, actual interest rate, actual interest paid
8	Interest bearing Promissory Note	City of Kenora	Affiliated	Variable Rate	26-Jan-18	on demand	3069278.86	2.76%	\$ 84,798.04	Average td prime rate for the year
9	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	16-Dec-19	30	5943947.267	3.11%	\$ 184,856.76	Average principal, actual interest rate, actual interest paid
10	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	16-Nov-20	30	545749.8113	2.65%	\$ 14,462.37	Average principal, actual interest rate, actual interest paid
Total							\$ 61,043,688	2.06%	\$ 1,256,776.43	

Appendix 2-OB Debt Instruments

Notes

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- 3 Add more lines above row 12 if necessary.

Year

2021

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) ²	Interest (\$) ¹	Additional Comments, if any
1	Non interest bearing Promissory Note	City of Thunder Bay	Affiliated	0	9-Apr-13	on demand	\$ 26,490,500.00	0.00%	\$ -	As per the City of Thunder Bay's rate minimization approach
2	Credit Facility Agreement	TD Commercial Bank	Third-Party	Fixed Rate	4-Jul-09	15	\$ 2,221,200.76	5.27%	\$ 117,057.28	Average principal, actual interest rate, actual interest paid
3	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	17-Jun-13	30	\$ 4,891,279.46	4.04%	\$ 197,607.69	Average principal, actual interest rate, actual interest paid
4	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-Oct-14	30	\$ 5,388,228.03	3.96%	\$ 213,373.83	Average principal, actual interest rate, actual interest paid
5	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-Mar-16	30	\$ 3,622,990.40	3.75%	\$ 135,862.14	Average principal, actual interest rate, actual interest paid
6	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	4-Jul-17	30	\$ 6,723,317.46	3.38%	\$ 227,248.13	Average principal, actual interest rate, actual interest paid
7	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-May-15	15	\$ 895,776.66	2.87%	\$ 25,708.79	Average principal, actual interest rate, actual interest paid
8	Interest bearing Promissory Note	City of Kenora	Affiliated	Variable Rate	26-Jan-18	on demand	\$ 3,069,278.86	2.45%	\$ 75,197.33	Average td prime rate for the year
9	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	16-Dec-19	30	\$ 5,819,193.25	3.11%	\$ 180,976.91	Average principal, actual interest rate, actual interest paid
10	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	16-Nov-20	30	\$ 6,470,838.87	2.65%	\$ 171,477.23	Average principal, actual interest rate, actual interest paid
Total							\$ 65,592,604	2.05%	\$ 1,344,509.33	

Appendix 2-OB Debt Instruments

Notes

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- 3 Add more lines above row 12 if necessary.

Year

2022

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) ²	Interest (\$) ¹	Additional Comments, if any
1	Non interest bearing Promissory Note	City of Thunder Bay	Affiliated	0	9-Apr-13	on demand	\$ 26,490,500.00	0.00%	\$ -	As per the City of Thunder Bay's rate minimization approach
2	Credit Facility Agreement	TD Commercial Bank	Third-Party	Fixed Rate	4-Jul-09	15	\$ 1,549,220.11	5.27%	\$ 81,643.90	Average principal, actual interest rate, actual interest paid
3	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	17-Jun-13	30	\$ 4,752,170.05	4.04%	\$ 191,987.67	Average principal, actual interest rate, actual interest paid
4	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-Oct-14	30	\$ 5,248,093.69	3.96%	\$ 207,824.51	Average principal, actual interest rate, actual interest paid
5	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-Mar-16	30	\$ 3,534,802.13	3.75%	\$ 132,555.08	Average principal, actual interest rate, actual interest paid
6	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	4-Jul-17	30	\$ 6,560,217.16	3.38%	\$ 221,735.34	Average principal, actual interest rate, actual interest paid
7	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-May-15	15	\$ 795,777.00	2.87%	\$ 22,838.80	Average principal, actual interest rate, actual interest paid
8	Interest bearing Promissory Note	City of Kenora	Affiliated	Variable Rate	26-Jan-18	6	\$ 3,069,278.86	4.01%	\$ 123,078.08	Loan called in May 2022 agreement in place for a 6 year repayment term
9	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	16-Dec-19	30	\$ 5,690,503.22	3.11%	\$ 176,974.65	Average principal, actual interest rate, actual interest paid
10	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	16-Nov-20	30	\$ 6,323,858.11	2.65%	\$ 167,582.24	Average principal, actual interest rate, actual interest paid
11	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	6-May-22	30	\$ 2,876,021.11	4.50%	\$ 129,420.95	Average principal, actual interest rate, actual interest paid
12	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	22-Dec-15	30	\$ 216,986.30	4.56%	\$ 9,894.58	Loan taken at the end of the year, average principle based on accrued interest
Total							\$ 67,107,428	2.18%	\$ 1,465,535.80	

Appendix 2-OB Debt Instruments

Notes

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- ³ Add more lines above row 12 if necessary.

Year

2023

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) ²	Interest (\$) ¹	Additional Comments, if any
1	interest bearing Promissory Note	City of Thunder Bay	Affiliated	0	1-Dec-23	on demand	\$ 16,490,500.00	4.88%	\$ 67,061.37	Changed to interest bearing Dec 1, 2023
2	Credit Facility Agreement	TD Commercial Bank	Third-Party	Fixed Rate	4-Jul-09	15	\$ 840,949.34	5.27%	\$ 44,318.03	Average principal, actual interest rate, actual interest paid
3	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	17-Jun-13	30	\$ 4,607,383.66	4.04%	\$ 186,138.30	Average principal, actual interest rate, actual interest paid
4	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-Oct-14	30	\$ 5,102,355.05	3.96%	\$ 202,053.26	Average principal, actual interest rate, actual interest paid
5	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-Mar-16	30	\$ 3,443,275.47	3.75%	\$ 129,122.83	Average principal, actual interest rate, actual interest paid
6	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	4-Jul-17	30	\$ 6,391,517.75	3.38%	\$ 216,033.30	Average principal, actual interest rate, actual interest paid
7	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-May-15	15	\$ 695,775.96	2.87%	\$ 19,968.77	Average principal, actual interest rate, actual interest paid
8	Interest bearing Promissory Note	City of Kenora	Affiliated	Variable Rate	26-Jan-18	6	\$ 2,569,278.86	5.45%	\$ 140,025.70	Average principal, actual interest rate, actual interest paid
9	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	16-Dec-19	30	\$ 5,557,752.41	3.11%	\$ 172,846.10	Average principal, actual interest rate, actual interest paid
10	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	16-Nov-20	30	\$ 6,172,935.09	2.65%	\$ 163,582.78	Average principal, actual interest rate, actual interest paid
11	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	6-May-22	30	\$ 4,866,587.33	4.50%	\$ 218,996.43	Average principal, actual interest rate, actual interest paid
12	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	22-Dec-15	30	\$ 4,914,084.43	4.56%	\$ 224,082.25	Average principal, actual interest rate, actual interest paid
13	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	31-Dec-23	30	\$ 16,712.33	4.98%	\$ 832.27	Loan taken at the end of the year, average principle based on accrued interest
14	Promissory Note	unknown	Third-Party	Fixed Rate	1-Dec-23	30	\$ 849,315.07	4.98%	\$ 42,295.89	Loan taken at the end of the year, average principle based on accrued interest
Total							\$ 62,518,423	2.92%	\$ 1,827,357.28	

Appendix 2-OB Debt Instruments

Notes

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- ³ Add more lines above row 12 if necessary.

Year

2024

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) ²	Interest (\$) ¹	Additional Comments, if any
1	interest bearing Promissory Note	City of Thunder Bay	Affiliated	0	1-Dec-23	on demand	\$ 16,490,500.00	4.88%	\$ 804,736.40	Deemed rate as related party,
2	Credit Facility Agreement	TD Commercial Bank	Third-Party	Fixed Rate	4-Jul-09	15	\$ 148,343.45	5.27%	\$ 7,817.70	Average principal, actual interest rate, actual interest paid
3	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	17-Jun-13	30	\$ 4,456,688.86	4.04%	\$ 180,050.23	Average principal, actual interest rate, actual interest paid
4	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-Oct-14	30	\$ 4,950,787.63	3.96%	\$ 196,051.19	Average principal, actual interest rate, actual interest paid
5	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-Mar-16	30	\$ 3,348,284.27	3.75%	\$ 125,560.66	Average principal, actual interest rate, actual interest paid
6	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	4-Jul-17	30	\$ 6,217,026.63	3.38%	\$ 210,135.50	Average principal, actual interest rate, actual interest paid
7	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	15-May-15	15	\$ 597,489.20	2.87%	\$ 17,147.94	Average principal, actual interest rate, actual interest paid
8	Interest bearing Promissory Note	City of Kenora	Affiliated	Variable Rate	26-Jan-18	6	\$ 2,069,278.86	4.88%	\$ 100,980.81	Deemed rate as related party,
9	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	16-Dec-19	30	\$ 5,420,814.79	3.11%	\$ 168,587.34	Average principal, actual interest rate, actual interest paid
10	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	16-Nov-20	30	\$ 6,017,962.26	2.65%	\$ 159,476.00	Average principal, actual interest rate, actual interest paid
11	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	6-May-22	30	\$ 4,782,900.67	4.50%	\$ 215,230.53	Average principal, actual interest rate, actual interest paid
12	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	22-Dec-15	30	\$ 4,833,401.97	4.56%	\$ 220,403.13	Average principal, actual interest rate, actual interest paid
13	Promissory Note	Infrastructure Ontario	Third-Party	Fixed Rate	31-Dec-23	30	\$ 6,058,973.69	4.98%	\$ 301,736.89	Average principal, actual interest rate, actual interest paid
14	Promissory Note	unknown	Third-Party	Fixed Rate	1-Dec-23	30	\$ 9,932,743.78	4.98%	\$ 494,650.64	Average principal, actual interest rate, actual interest paid
15	Promissory Note	unknown	Third-Party	Fixed Rate	1-Jul-24	30	\$ 3,306,970.88	4.98%	\$ 164,687.15	Average principal, actual interest rate, actual interest paid
Total							\$ 78,632,167	4.28%	\$ 3,367,252.11	

File Number: EB-2023-0052
Exhibit: 8
Tab:
Schedule:
Page:
Date: 16-Aug-23

Appendix 2-R Loss Factors

		Historical Years					5-Year Average
		2018	2019	2020	2021	2022	
	Losses Within Distributor's System						
A(1)	"Wholesale" kWh delivered to distributor (higher value)	1,028,408,115	1,018,293,845	981,125,354	977,156,852	1,006,265,643	1,002,249,962
A(2)	"Wholesale" kWh delivered to distributor (lower value)	1,023,823,771	1,013,595,507	976,869,151	972,629,530	1,001,905,137	997,764,619
B	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)						-
C	Net "Wholesale" kWh delivered to distributor = A(2) - B	1,023,823,771	1,013,595,507	976,869,151	972,629,530	1,001,905,137	997,764,619
D	"Retail" kWh delivered by distributor	989,653,099	980,283,751	944,147,684	943,374,846	971,073,028	965,706,482
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)						-
F	Net "Retail" kWh delivered by distributor = D - E	989,653,099	980,283,751	944,147,684	943,374,846	971,073,028	965,706,482
G	Loss Factor in Distributor's system = C / F	1.0345	1.0340	1.0347	1.0310	1.0318	1.0332
Losses Upstream of Distributor's System							
H	Supply Facilities Loss Factor	1.0045	1.0046	1.0044	1.0047	1.0044	1.0045
Total Losses							
I	Total Loss Factor = G x H	1.0392	1.0388	1.0392	1.0358	1.0362	1.0378

Notes:

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

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

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

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

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

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

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

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

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

- E** Metered consumption of Large Use customers.

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

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

File Number:	EB-2023-0052
Exhibit:	2
Tab:	
Schedule:	
Page:	
Date:	16-Aug-23

Forecasted Commodity Prices		Table 1: Average RPP Supply Cost Summary*		
			non-RPP	RPP
HOEP (\$/MWh)	Load-Weighted Price for RPP Consumers		\$58.33	\$58.33
Global Adjustment (\$/MWh)	Impact of the Global Adjustment		\$39.04	\$39.04
Adjustments (\$/MWh)				(\$3.97)
TOTAL (\$/MWh)	Average Supply Cost for RPP Consumers			\$93.40

(volumes for the test year is loss adjusted)

[illegible]

Commodity Expense

File Number:EB-2023-0052

Exhibit:2

Tab:

Schedule:

Page:

Date:16-Aug-23

Class A - non-RPP Global Adjustment					2024			
Customer		Revenue	Expense		kWh Volume		Hist. Avg GA/kWh ***	Amount
Intermediate		4035	4707		151,893,333		0.0335	\$5,095,869
		4010	4707					\$0
		4010	4707					\$0
		4010	4707					\$0
		4010	4707					\$0
		4010	4707					\$0
					151,893,333			\$5,095,869

Class B - non-RPP Global Adjustment					2024				
Customer		Revenue	Expense						Amount
Class Name	UoM	USA #	USA #			Class B Non-RPP Volume		GA Rate/kWh	
Residential	kWh	4006	4707			1,878,878		\$ 0.03904	\$73,351
GS < 50	kWh	4010	4707			24,858,568		\$ 0.03904	\$970,478
GS > 50	kWh	4035	4707			270,596,879		\$ 0.03904	\$10,564,102
Intermediate	kWh	4010	4707			0		\$ 0.03904	\$0
Street Light	kWh	4025	4707			5,744,121		\$ 0.03904	\$224,250
Sentinel Light	kWh	4025	4707			0		\$ 0.03904	\$0
USL	kWh	4025	4707			18,755		\$ 0.03904	\$732
	kWh	4025	4707			0		\$ 0.03904	\$0
	kWh	4025	4707			0		\$ 0.03904	\$0
	kWh	4025	4707			0		\$ 0.03904	\$0
	kWh	4025	4707			0		\$ 0.03904	\$0
Total Volume						303,097,201			
TOTAL									\$11,832,915

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

** Enter 2023 load forecast data by class based on the most recent 12-month historic Class A and Class B RPP/Non-RPP proportions

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

Cost of Power Calculation

File Number: EB-2023-0052
Exhibit: 2
Tab:
Schedule:
Page:

All Volume should be loss adjusted with the exception of:

1. Volume for Electricity Commodity, Wholesale Market Services, Class A and B should loss adjusted less WMP
2. Low Voltage Charges - No loss adjustment for kWh

Date: 16-Aug-23

Electricity Commodity		2024 Test Year	RPP		2024 Test Year	non-RPP		Total
Class per Load Forecast		Volume	Rate	\$	Volume	Rate	\$	\$
Residential	kWh	393,021,434		36,708,202	1,878,878		109,595	
GS < 50	kWh	149,871,062		13,997,957	24,858,568		1,450,000	
GS > 50	kWh	24,896,543		2,325,337	270,596,879		15,783,916	
Intermediate	kWh	0		-	151,893,333		8,859,938	
Street Light	kWh	71,271		6,657	5,744,121		335,055	
Sentinel Light	kWh	99,856		9,327	0		-	
USL	kWh	2,152,608		201,054	18,755		1,094	
		0		-	0		-	
		0		-	0		-	
		0		-	0		-	
		0		-	0		-	
		0		-	0		-	
SUB-TOTAL				53,248,533			26,539,598	\$ 79,788,131
Global Adjustment non-RPP								
Class per Load Forecast		Volume	Rate	\$	Volume	Rate	\$	Total
Residential - Class B	kWh			0			73,351	
GS < 50 - Class B	kWh			0			970,478	
GS > 50 - Class B	kWh			0			10,564,102	
Intermediate - Class B	kWh			0			-	
Street Light - Class B	kWh			0			224,250	
Sentinel Light - Class B	kWh			0			-	
USL - Class B	kWh			0			732	
				0			-	
				0			-	
				0			-	
				0			-	
Intermediate - Class A	kWh			0			5,095,869	
				0			-	
				0			-	
				0			-	
				0			-	
				0			-	
SUB-TOTAL				0			16,928,784	\$ 16,928,784
Transmission - Network								
Class per Load Forecast		Volume	Rate	\$	Volume	Rate	\$	Total
Residential		393,021,434	0.0086	3,390,509	1,878,878	0.0086	16,209	
GS < 50		149,871,062	0.0081	1,214,545	24,858,568	0.0081	201,452	
GS > 50		59,530	3.3953	202,122	647,021	3.3953	2,196,834	
Intermediate			3.3748	-	473,245	3.3748	1,597,099	
Street Light		195	2.4182	472	15,728	2.4182	38,034	
Sentinel Light		258	2.4116	622		2.4116	-	
USL		2,152,608	0.0081	17,396	18,755	0.0081	152	
				-			-	
				-			-	
				-			-	
				-			-	
SUB-TOTAL				4,825,665			4,049,780	8,875,445
Transmission - Connection								
Class per Load Forecast				\$			\$	Total
Residential		393,021,434	0.0059	2,299,620	1,878,878	0.0059	10,994	
GS < 50		149,871,062	0.0052	783,255	24,858,568	0.0052	129,916	
GS > 50		59,530	2.2042	131,215	647,021	2.2042	1,426,153	
Intermediate		-	2.4476	-	473,245	2.4476	1,158,299	
Street Light		195	1.6217	316	15,728	1.6217	25,507	
Sentinel Light		258	1.7478	451	-	1.7478	-	
USL		2,152,608	0.0055	11,801	18,755	0.0055	103	
				-			-	
				-			-	
				-			-	
				-			-	
SUB-TOTAL				3,228,657			2,750,971	5,977,628
Wholesale Market Service								
Class per Load Forecast				\$			\$	Total
Residential		393,021,434	0.0041	1,611,388	1,878,878	0.0041	7,703	
GS < 50		149,871,062	0.0041	614,471	24,858,568	0.0041	101,920	
GS > 50		24,896,543	0.0041	102,076	270,596,879	0.0041	1,109,447	
Intermediate			0.0041	-	151,893,333	0.0041	622,763	
Street Light		71,271	0.0041	292	5,744,121	0.0041	23,551	
Sentinel Light		99,856	0.0041	409		0.0041	-	
USL		2,152,608	0.0041	8,826	18,755	0.0041	77	
				-			-	
				-			-	
				-			-	
				-			-	
SUB-TOTAL				2,337,462			1,865,461	4,202,924

Cost of Power Calculation

File Number: EB-2023-0052
Exhibit: 2
Tab:
Schedule:
Page:

All Volume should be loss adjusted with the exception of:

- Volume for Electricity Commodity, Wholesale Market Services, Class A and B should loss adjusted less WMP
- Low Voltage Charges - No loss adjustment for kWh

Date: 16-Aug-23

	2024 Test Year	RPP		2024 Test Year	non-RPP	Total
Class A CBR						
Class per Load Forecast			\$		\$	Total
Residential			-		0.0004	-
GS < 50			-		0.0004	-
GS > 50			-		0.0004	-
Intermediate			-	151,893,333	0.0004	60,757
Street Light			-		0.0004	-
Sentinel Light			-		0.0004	-
USL			-		0.0004	-
			-		0.0004	-
			-		-	-
			-		-	-
SUB-TOTAL			-		60,757	60,757
Class B CBR						
Class per Load Forecast			\$		\$	Total
Residential	393,021,434	0.0004	157,209	1,878,878	0.0004	752
GS < 50	149,871,062	0.0004	59,948	24,858,568	0.0004	9,943
GS > 50	24,896,543	0.0004	9,959	270,596,879	0.0004	108,239
Intermediate	-	0.0004	-	151,893,333	0.0004	60,757
Street Light	71,271	0.0004	29	5,744,121	0.0004	2,298
Sentinel Light	99,856	0.0004	40	-	0.0004	-
USL	2,152,608	0.0004	861	18,755	0.0004	8
			-		-	-
			-		-	-
			-		-	-
			-		-	-
SUB-TOTAL			228,045		181,996	410,041
RRRP						
Class per Load Forecast			\$		\$	Total
Residential	393,021,434	0.0007	275,115	1,878,878	0.0007	1,315
GS < 50	149,871,062	0.0007	104,910	24,858,568	0.0007	17,401
GS > 50	24,896,543	0.0007	17,428	270,596,879	0.0007	189,418
Intermediate	-	0.0007	-	151,893,333	0.0007	106,325
Street Light	71,271	0.0007	50	5,744,121	0.0007	4,021
Sentinel Light	99,856	0.0007	70	-	0.0007	-
USL	2,152,608	0.0007	1,507	18,755	0.0007	13
			-		-	-
			-		-	-
			-		-	-
			-		-	-
SUB-TOTAL			399,079		318,493	717,572
Low Voltage - No TLF adjustment						
Class per Load Forecast			\$		\$	Total
Residential			-		-	-
GS < 50			-		-	-
GS > 50			-		-	-
Intermediate			-		-	-
Street Light			-		-	-
Sentinel Light			-		-	-
USL			-		-	-
			-		-	-
			-		-	-
			-		-	-
SUB-TOTAL			-		-	-
Smart Meter Entity Charge						
Class per Load Forecast					\$	Total
Residential	51,011	0.42	257,096	244	0.42	1,229
GS < 50	4,706	0.42	23,720	781	0.42	3,934
			-		-	-
			-		-	-
			-		-	-
			-		-	-
			-		-	-
SUB-TOTAL			280,816		5,163	285,980
SUB- TOTAL			64,546,258		52,701,004	117,247,262
OER CREDIT	11.7%		(7,551,912)		0	(7,551,912)
TOTAL					52,701,004	109,695,350

3.The OER Credit of 17% will only apply to RPP proportion of the listed components. Impacts on distribution charges are excluded for the purpose of calculating the cost of power.

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

2024 Test Year - Cop	
4705 -Power Purchased	\$ 79,788,131
4707- Global Adjustment	\$ 16,928,784
4708-Charges-WMS	\$ 5,391,295
4714-Charges-NW	\$ 8,875,445
4716-Charges-CN	\$ 5,977,628
4750-Charges-LV	\$ -
4751-IESO SME	\$ 285,980
Misc A/R or A/P	\$ (7,551,912)
TOTAL	\$ 109,695,350