



# Chapter 2 Appendices Filing Requirements for Electricity Distribution Rate Applications

Utility Name London Hydro Inc.

Assigned EB Number EB-2021-0041

Name of Contact and Title Martin Benum Director of Regulatory Affairs

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Test Year 2022

Bridge Year 2021

Last Rebasing Year 2017


Identify the accounting standard used for the test year MIFRS

Did London Hydro Inc. update its depreciation and capitalization policies? No


Is London Hydro Inc. applying for cost recovery for the test and/or future year(s) for Green Energy initiatives? No

Is London Hydro Inc. 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.

## Chapter 2 Appendices

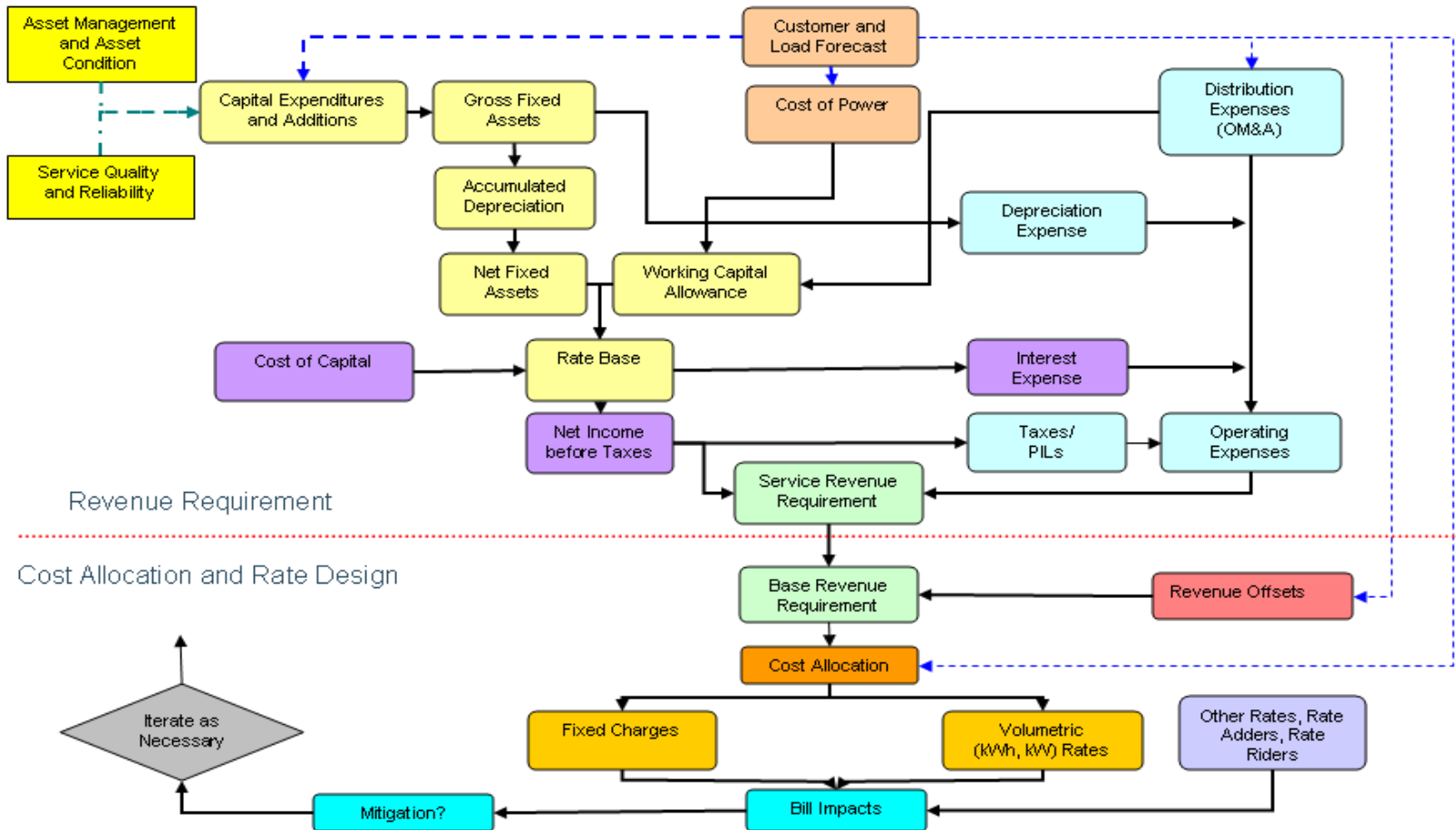
### Filing Requirements for Electricity Distribution Rate Applications

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

## Cost of Service Rate Application Schematic

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



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

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

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

### Capital Funding Options:

- [Report of the Board: New Policy Options for the Funding of Capital Investments: The Advanced Capital Module \(EB-2014-0219\), September 18, 2014](#)
- [Report of the OEB: New Policy Options for the Funding of Capital Investments: Supplemental Report – January 22, 2016](#)

### Cost of Capital:

- [Report of the Board on the Cost of Capital for Ontario's Regulated Utilities - December 11, 2009](#) and any subsequent updates.

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## Appendix 2-A List of Requested Approvals

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

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

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

### London Hydro Inc. is seeking the following approvals in this application:

1		Approval of the 2022 Test Year revenue requirement as proposed in Exhibit 6 – Calculation of Revenue Deficiency or Sufficiency as follows
1	A	Approval of the 2022 Test Year Service revenue requirement of \$85,330,034
1	B	Approval of the 2022 Test Year Base revenue requirement of \$79,330,946
1	C	Approval of the 2022 Revenue offsets of \$5,999,088
2		Approval of 2022 distribution rates and charges, effective May 1, 2022, as proposed in Appendix C - Proposed Tariff of Rates and Charges of Exhibit 8
3		Approval of LHI's Distribution System Plan filed as Appendix 2-7 in Exhibit 2
4		Approval for an Advanced Capital Module ("ACM") to upgrade the current CIS system as set out in Exhibit 2, Section 2.6
5		Approval of the inclusion into the 2022 opening rate base of LH's Nelson TS Capital Contribution, (approved ICM project from prior Cost of Service Application) as documented in Exhibit 2, Section 2.7
6		Approval of the inclusion into the 2022 opening rate base of LH's JD Edwards financial system, (approved ICM project from prior Cost of Service Application) as documented in Exhibit 2, Section 2.7
7		Approval of the 2022 load forecast as documented in Exhibit 3
8		Approval to continue to use the OEB established deferral Accounts (USoA 1509) to record impacts arising from the COVID-19 Emergency not incorporated into this Application, from May 1, 2022 onwards, including the Sub-Account Lost Revenues Arising from the COVID-19 Emergency for Electricity Distributors and Natural Gas Distributors to record lost revenues as compared to the load forecast approved in this Application
9		Approval to modify the Specific Service Charges Cellular Meter Read monthly charge as set out in Section 8.6 of Exhibit 8

## Appendix 2-AA Capital Projects Table

Projects	2017	2018	2019	2020	2021 Bridge Year	2022 Test Year
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
<b>SYSTEM ACCESS</b>						
City Works Projects	1,841,434	837,836	281,636	1,261,346	3,676,000	7,655,000
Developer Works Projects	10,069,571	8,669,854	9,824,439	9,855,787	8,505,000	8,633,000
Meters & Devices	1,814,275	1,118,588	1,299,952	1,628,628	1,742,000	1,699,000
<b>Sub-Total</b>	<b>13,725,280</b>	<b>10,626,278</b>	<b>11,406,027</b>	<b>12,745,761</b>	<b>13,923,000</b>	<b>17,987,000</b>
<b>SYSTEM RENEWAL</b>						
Substation Rebuilds	11,629	118,687	136,761	116,271	345,000	15,000
Subdivision Rebuilds	4,482,603	5,410,852	4,395,224	8,978,678	7,478,000	8,272,000
Main Feeders	3,363,841	5,900,069	7,982,948	3,162,644	2,021,000	1,785,000
Downtown Core Supply	2,277,332	3,485,064	5,100,838	1,990,393	2,560,000	2,131,000
Overhead Line Work	4,006,040	3,430,481	3,842,344	4,578,487	5,100,000	5,290,000
<b>Sub-Total</b>	<b>14,141,444</b>	<b>18,345,153</b>	<b>21,458,115</b>	<b>18,826,473</b>	<b>17,504,000</b>	<b>17,493,000</b>
<b>SYSTEM SERVICE</b>						
Substation Rebuilds	113,017	901	0	0	0	0
Subdivision Rebuilds	72,753	124,095	67,376	70,864	120,000	115,000
Main Feeders	2,498	0	0	498	0	0
SCADA and Control Room	947,140	659,310	607,207	982,323	975,000	1,020,000
<b>Sub-Total</b>	<b>1,135,408</b>	<b>784,306</b>	<b>674,582</b>	<b>1,053,686</b>	<b>1,095,000</b>	<b>1,135,000</b>
<b>GENERAL PLANT</b>						
Capital Contribution to Transformer Station	1,875,993	1,938,202	0	0	-1,750,000	0
Land, Buildings and Equipment	1,353,122	4,116,717	2,558,402	1,827,944	4,071,000	2,781,000
Vehicles & Major Equipment	1,107,047	1,026,456	1,492,724	1,470,038	1,445,000	1,450,000
Hardware / Software	1,041,038	777,302	396,284	1,028,289	1,020,000	829,000
Application Development	3,531,571	4,158,776	5,856,249	5,480,587	4,303,000	4,375,000
CIS Refresh	0	0	0	0	500,000	6,500,000
JD Edwards	539,092	2,052,217	0	0	0	0
<b>Sub-Total</b>	<b>9,447,863</b>	<b>14,069,670</b>	<b>10,303,659</b>	<b>9,806,858</b>	<b>9,589,000</b>	<b>15,935,000</b>
OTHER	-790,875	1,433,052	-824,043	1,342,093	-600,000	-500,000
<b>Total</b>	<b>37,659,121</b>	<b>45,258,459</b>	<b>43,018,340</b>	<b>43,774,870</b>	<b>41,511,000</b>	<b>52,050,000</b>
Less Renewable Generation Facility Assets and Other Non-Rate-Regulated Utility Assets <i>(input as negative)</i>						
<b>Total</b>	<b>37,659,121</b>	<b>45,258,459</b>	<b>43,018,340</b>	<b>43,774,870</b>	<b>41,511,000</b>	<b>52,050,000</b>

**Notes:**

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

Appendix 2-AB

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

First year of Forecast Period:  
 2022

CATEGORY	Historical Period (previous plan <sup>1</sup> & actual)												Forecast Period (planned)							
	2017			2018			2019			2020			2021			2022	2023	2024	2025	2026
	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var					
	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%					
System Access	8,412	13,725	63.2%	7,716	10,626	37.7%	8,220	11,406	38.8%	8,617	12,746	47.9%	7,080	13,923	96.7%	17,987	13,705	14,191	12,056	12,197
System Renewal	14,278	13,350	-6.5%	16,702	19,778	18.4%	16,757	20,834	23.1%	16,213	20,168	24.4%	16,384	16,904	3.2%	16,993	15,514	15,670	15,625	15,884
System Service	893	1,135	27.1%	715	784	9.7%	545	675	23.9%	545	1,054	93.4%	545	1,095	100.5%	1,135	858	867	874	882
General Plant	8,900	9,448	6.2%	10,584	14,070	32.9%	7,437	10,304	38.8%	8,518	9,807	15.1%	9,797	9,589	-2.1%	15,935	20,867	9,402	9,583	9,057
<b>TOTAL EXPENDITURE</b>	<b>32,483</b>	<b>37,658</b>	<b>15.9%</b>	<b>35,717</b>	<b>45,258</b>	<b>26.7%</b>	<b>32,959</b>	<b>43,019</b>	<b>30.5%</b>	<b>33,893</b>	<b>43,775</b>	<b>29.2%</b>	<b>33,807</b>	<b>41,511</b>	<b>22.8%</b>	<b>52,050</b>	<b>50,744</b>	<b>40,130</b>	<b>38,338</b>	<b>38,120</b>
Capital Contributions	- 3,101	- 5,206	67.9%	- 4,795	- 4,795	0.0%	- 4,359	- 4,359	0.0%	- 6,839	- 6,839	0.0%	- 6,534	- 6,534	0.0%	- 4,558	- 4,859	- 4,789	- 4,788	- 4,774
Net Capital Expenditures	29,382	32,452	10.4%	30,922	40,463	30.9%	28,600	38,660	35.2%	27,054	36,936	36.5%	27,273	34,977	28.2%	47,492	45,885	35,341	33,570	33,346
System O&M	\$ 18,239	\$ 18,140	-0.5%	\$ 18,604	\$ 19,259	3.5%	\$ 18,976	\$ 19,243	1.4%	\$ 19,355	\$ 19,744	2.0%	\$ 19,742	\$ 20,099	1.8%	\$ 20,834	\$ 21,251	\$ 21,678	\$ 22,109	\$ 22,551

Notes to the Table:

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

Explanatory Notes on Variances (complete only if applicable)

Notes on shifts in forecast vs. historical budgets by category

Note 2 - There are zero months of "actual" data included for the 2021 Bridge Year.

<sup>1</sup>For the purposes of this appendices, System Renewal (shown above) includes an amount previously recorded in "Other" under appendix 2AA and within the body of Exhibit 2(Table XX) and the DSP (Table XX). "Other" includes inventory held for capital projects, which represents spending on capital-related inventory items that have been purchased but not yet assigned to a specific capital job, and therefore remain in Work-In-Progress at the end of each year and cannot be categorized under a specific Investment Category. Refer to Exhibit 2, Appendix 2-7 of DSP section 3.2 - Capital Expenditure Plan Summary (5.4.2) and section 3.3.1 - Overall Plan (5.4.3.1) for notes on shifts in forecast vs historical budgets by category

Notes on year over year Plan vs. Actual variances for Total Expenditures

Refer to Exhibit 2, Appendix 2-7 of DSP section 3.2a - Historical Variances by Year (5.4.2a)

Notes on Plan vs. Actual variance trends for individual expenditure categories

Refer to Exhibit 2, Appendix 2-7 of DSP section 3.2b - Historical Variances by Category (5.4.2b) and section 3.2c - Historical Variances by Project (5.4.2c)

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**Appendix 2-AC  
Customer Engagement Activities Summary**

Provide a list of customer engagement activities	Provide a list of customer needs and preferences identified through each engagement activity	Actions taken to respond to identified needs and preferences. If no action was taken, explain why.
New Website	The provincial government mandated that all public sector websites be AODA "AA" WCAG 2.0 compliant as of January 1, 2021. London Hydro decided to update the coding and design of their entire website, including the content management system. Customers were provided with the opportunity to participate in surveys, focus groups and tree testing sessions to give feedback on the current site and the direction of the new site.	London Hydro updated its website to ensure it was accessible for all customers and changed the content management system to easily create and manage its digital content and communications. Customer feedback influenced the verbiage used on the site and the menu structure to ensure content was easy to find.
MyLondonHydro Enhancements	The need for a simplified and easy-to-understand MyLondonHydro dashboard, so customers can quickly tell how much they owe and what information they have available to them, such as energy and water usage.	London Hydro updated the MyLondonHydro with an easy-to-understand dashboard highlighting if a customer had an outstanding balance and how much was due. They also developed a tile interface for easy-to-find self-service tools.
No Service-Fee Mastercard Payments	Through surveys and studies, customers had expressed that while they were interested in making their payments by credit card, the majority wouldn't do so if they had to pay an associated service fee.	London Hydro launched the no-fee Mastercard™ payment option in 2019 to paperless billing customers through the MyLondonHydro customer portal.
High Usage Alerts	Through surveys, phone calls and emails, customers requested to be notified if their energy usage is abnormally high before receiving a bill. These notifications would allow customers to reduce their usage and balance the cost of high usage weeks.	London Hydro built a notification system in MyLondonHydro, where customers can set a threshold (1x, 2x etc.) based on an average of their weekly energy use that they do not want to exceed. Alerts are sent weekly if the threshold is exceeded and are received by text or email.
Development of new technology that helps customers understand their option between price plans	As of November 1, 2020, residential and small business customers could choose between regulated price plans, the long-established Time-of-Use (TOU), and the new Tiered option. Through surveys, phone calls and emails, customers often express wanting to understand the impact of their usage on the cost of their bill and wanting new tools and technology that help them manage their usage and reduce their costs.	London Hydro developed an innovative and automatic price plan calculator that uses a customer's historical usage to compare the price plans and provide end-to-end support through a self-service rate switch.
Customer Satisfaction Surveys	Annual customer satisfaction surveys identify areas that customers feel London Hydro performs well in and areas that London Hydro could improve.	London Hydro closely monitors the results of the surveys. It takes immediate action to correct any problem areas, and with areas of improvement, investigate and implement solutions to resolve the issues. London Hydro also uses the surveys to determine the customers' desire for new ideas and technology that will improve their service experience.
Participation in Home Shows	As part of our outreach programs to customers, we go out into the community to meet with customers that may not call into the call centre or have an opportunity to review new services.	Home Shows allow London Hydro to meet with customers face-to-face and educate them on Energy Conservation Programs, online services, Capital Projects, and the distribution system's benefits. Customers may also register for programs or services right at the events.
Exhibits and presentations at community events	Customers request London Hydro's presence at some events and others we attend as outreach opportunities.	These events allow us to help provide more education on the electricity system, rates, energy usage and conservation, as well as career opportunities.
Electricity School Education Program	School boards requested education programs to meet the expressed need for children to understand electricity from generation to end-use.	In collaboration with the Thames Valley District School Board, London Hydro developed the Power of Electricity program that provides local grades 5 and 6 teachers with fully developed programs to teach their students about electrical safety and energy conservation.
Energy Conservation Program	To teach school children about energy conservation - become ambassadors in their homes to promote conservation.	London Hydro, in collaborations with teachers, developed - an energy conservation program as a companion program to the Power of Electricity Program.
Electricity School Safety Program	This popular program, initially requested by the School Boards and Community Groups, meets the need to educate children on the dangers of electricity.	The safety program teaches children in grades 3 through to 8 of the dangers of electricity, how to use electricity safely and when they should contact London Hydro for help.
Community Support - LEAP financial support increase	The popularity of the LEAP program showed the need for additional financial support for local families.	London Hydro continues to donate \$200,000 annually to the THAW program through the Salvation Army Centre of Hope. This program helps low-income energy consumers pay their bills and avoid disruption in service.



London Children's Museum World of Difference Exhibit	Through surveys, customers have shown interest in public education programs regarding electrical safety and energy conservation	Working with the Ontario Science Centre, London Hydro has developed a 3-phase exhibit at the London Children's Museum. Two of three phases have already been launched, with the third scheduled for opening in 2016. The You'll Make a World of Difference exhibit teaches visitors how much energy they can save by using energy-efficient devices, the flow of electricity through circuits, and the importance of energy conservation.
Paperless Billing	Through surveys, phone calls and emails, customers continue to show great interest in registering for paperless billing and receive paper-free communications from London Hydro.	Paperless billing is available to all customers. Customers must register for an online MyLondonHydro account and paperless billing to receive emails when their bill is ready. These emails have a short breakdown of the amount owing and the due date. From this email, customers can log in to their online account to download or pay their bill or look for further information. Since launching in 2015, the Paperless program has grown to include over 70,000 customers.
Customer Loyalty Incentive Program	Customers continue to show interest in London Hydro's Aeroplan program and enjoy earning an incentive for being on paperless billing.	London Hydro developed an innovative customer loyalty rewards program by offering Aeroplan Rewards to customers who register for paperless billing. This program has increased registrations for both online accounts and paperless billing. To date, over 14,000 customers are collecting Aeroplan points for each electronic bill they receive.
Billing Inserts	Through calls to our call centre and emails, customers have indicated they are eager to receive information and details regarding new developments of programs and offerings from London Hydro, the IESO and the OEB. Additionally, customers would like to be informed of any other changes that may affect their energy usage or billing.	Billing inserts are created and delivered along with bills to share important information with customers. Currently, billing inserts are delivered to over 153,000 customers.
Radio Advertisements	Through surveys, phone calls, and emails, customers have shown that they are interested in getting information about various programs and new technology available to them.	Radio advertisements air in monthly cycles on various stations throughout London. These advertisements communicate to customers current programs, such as outage notifications and paperless billing.
Digital Advertisements	Through surveys, phone calls, and emails, customers have shown that they are interested in getting information about various programs and new technology available to them.	As customers continue to move online, digital ads are used to promote programs like paperless billing and launch new technology and self-service features.
Media Interviews	Through surveys and calls to the contact centre, customers want information about current events affecting their energy usage and billing.	Media interviews are conducted with local media are arranged through the Corporate Communications Department. These interviews are typically held with London Hydro's CEO, Vinay Sharma, or the Director of Public Relations and Corporate Communication, Nancy Hutton. Topics that are covered are relevant to any current topics, issues or campaigns.
Support of Salvation Army Christmas Hamper Program	There is a recognized need in the community for families struggling during the holiday season.	London Hydro employees raise money through raffles and other fundraising initiatives during the holiday season to purchase toys for the Christmas Hamper Program. Employees also bring in additional toys to add to the collection that is donated to the program each year. London Hydro employees fully fund this fundraising initiative. Additionally, London Hydro staff members volunteer at the event and help package and hand out the hampers.
Support of the London Food Bank Christmas Food Drive	Customer and community feedback have shown the importance of London Hydro's participation with the local food bank.	Annually, London Hydro employees collect funds to purchase goods for the London Food Bank to help families in need during the holiday season. Employees are also encouraged to bring in additional food donations. London Hydro donates an additional \$5,000 to the Food Bank to purchase perishable items that aren't regularly donated. London Hydro and its employees also donate their time and use a truck in the annual Santa Claus Parade to collect food donations along the parade route.
Employee volunteering for community events	Through customer comments, customers have expressed that London Hydro must be committed to our community.	London Hydro employees volunteer their time for various community events, including the annual Salvation Army Christmas Hamper Program and the London Food Bank. Employees also volunteer for an annual Earth Day cleanup and other events throughout the year. London Hydro was a host-committee sponsor for the 2019 JUNOs and started designing floats for local Santa Clause parades in 2018.
Employee fundraising for charities	Customer comments show that they support London Hydro's employees' donation initiatives.	In 2020, London Hydro employees donated over \$31,000 through the Employee Community Charity Organization to over 50 charities, many of which are local. This program allows employees to donate to a registered charity of their choice through payroll deductions.
IDC Commerce	Through surveys and focus groups, large and industrial customers have requested additional tools to help them manage and track their energy usage.	London Hydro built new features into IDC Commerce to meet growing customers' needs, including global adjustment tracking and reporting, the ability to create 'what if' scenarios and delegate notifications, so customers' whole teams are aware of current usage data.

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



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

Parent*	#	Asset Details			Useful Life			USoA Account Number	USoA Account Description	Current		Proposed		Outside Range of Min, Max TUL?			
		Category	Component	Type	MIN UL	TUL	MAX UL			Years	Rate	Years	Rate	Below Min TUL	Above Max TUL		
OH	1	Fully Dressed Wood Poles	Overall			35	45	75	1830	Poles, Towers and Fixtures	45	2%	45	2%	No	No	
			Cross Arm	Wood	20	40	55										
	2	Fully Dressed Concrete Poles	Overall			30	70	95									
			Cross Arm	Wood	20	40	55										
	3	Fully Dressed Steel Poles	Overall			60	60	80									
			Cross Arm	Wood	20	40	55										
	TS & MS	4	OH Line Switch			30	40	60									
		5	OH Line Switch Motor			15	25	25	1835	OH Conductor & Devices	45	2%	45	2%	No	No	
		6	OH Line Switch RTU			15	20	20									
		7	OH Integral Switches			35	45	60									
		8	OH Conductors			50	60	75	1835	OH Conductor & Devices	50	2%	50	2%	No	No	
8		OH Conductors			50	60	75	1855	OH Secondary Services	60	2%	60	2%	No	No		
9		OH Transformers & Voltage Regulators			30	40	60	1850	Line Transformers	35	3%	35	3%	No	No		
10		OH Shunt Capacitor Banks			25	30	40										
11		Reclosers			25	40	55	1835	OH Conductor & Devices	45	2%	45	2%	No	No		
UG		12	Power Transformers	Overall			30	45	60	1820	Distribution Station Equipment	45	2%	45	2%	No	No
				Bushing			10	20	30								
	Tap Changer					20	30	60									
	13	Station Service Transformer			30	45	55										
	14	Station Grounding Transformer			30	40	40										
	15	Station DC System	Overall			10	20	30									
			Battery Bank			10	15	15	1820	Distribution Station Equipment	15	7%	15	7%	No	No	
	16	Station Metal Clad Switchgear	Overall			20	20	30	1820	Distribution Station Equipment	15	7%	15	7%	Yes	No	
			Removable Breaker			30	40	60									
	17	Station Independent Breakers			25	40	60										
	18	Station Switch			35	45	65										
19	Electromechanical Relays			30	50	60											
20	Solid State Relays			25	35	50											
21	Digital & Numeric Relays			10	30	45											
22	Rigid Busbars			15	20	20	1820	Distribution Station Equipment	20	5%	20	5%	No	No			
23	Steel Structure			30	55	60											
S	24	Primary Paper Insulated Lead Covered (PILC) Cables			35	50	90										
	25	Primary Ethylene-Propylene Rubber (EPR) Cables			60	65	75	1845	UG Conductor & Devices	30	3%	30	3%	Yes	No		
	26	Primary Non-Tree Retardant (TR) Cross Linked Polyethylene (XLPE) Cables Direct Buried			20	25	25										
	27	Primary Non-TR XLPE Cables in Duct			20	25	30										
	28	Primary TR XLPE Cables Direct Buried			25	30	35	1845	UG Conductor & Devices	25	4%	25	4%	No	No		
	29	Primary TR XLPE Cables in Duct			35	40	55	1845	UG Conductor & Devices	40	3%	40	3%	No	No		
	30	Secondary PILC Cables			70	75	80										
	31	Secondary Cables Direct Buried			25	35	40	1855	UG Secondary Services	30	3%	30	3%	No	No		
	32	Secondary Cables in Duct			35	40	60										
	33	Network Transformers	Overall			20	35	50	1850	Line Transformers	35	3%	35	3%	No	No	
			Protector			20	35	40									
34	Pad-Mounted Transformers			25	40	45	1850	Line Transformers	35	3%	35	3%	No	No			
35	Submersible/Vault Transformers			25	35	45											
36	UG Foundation			35	55	70											
37	UG Vaults	Overall			40	60	80	1840	Underground Conduit	60	2%	60	2%	No	No		
		Roof			20	30	45	1840	Underground Conduit	30	3%	30	3%	No	No		
		Major Inspections			no guidelines		1840	Underground Conduit	5	20%	5	20%	n/a	n/a			
38	UG Vault Switches			20	35	50											
39	Pad-Mounted Switchgear			20	30	45	1845	UG Conductor & Devices	25	4%	25	4%	No	No			
40	Ducts			30	50	85											
41	Concrete Encased Duct Banks			35	55	80											
42	Cable Chambers			50	60	80											
43	Remote SCADA	Overall			15	20	30	1980	SCADA RTU'S	20	5%	20	5%	No	No		
		no guidelines			no guidelines			1980	SCADA Master Station	10	10%	10	10%	n/a	n/a		

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

#	Asset Details			Useful Life Range	USoA Account Number	USoA Account Description	Current		Proposed		Outside Range of Min, Max TUL?				
	Category	Component	Type				Years	Rate	Years	Rate	Below Min Range	Above Max Range			
1	Office Equipment			5	15	1915	Office Furniture & Equipment	5	20%	5	20%	No	No		
2	Vehicles	Trucks & Buckets		5	15	1930	Transportation	12	8%	12	8%	No	No		
		Trailers		5	20	1930	Transportation	10	10%	10	10%	No	No		
		Vans		5	10	1930	Transportation	8	13%	8	13%	No	No		
3	Buildings & Fixtures - Civil	Buildings & Fixtures - Civil		50	75	1908	Buildings & Fixtures	65	2%	65	2%	No	No		
		Buildings & Fixtures - Roof		no guidelines		1908	Buildings & Fixtures	25	4%	25	4%	n/a	n/a		
		Buildings & Fixtures - Parking		no guidelines		1908	Buildings & Fixtures	30	3%	30	3%	n/a	n/a		
		Buildings & Fixtures - Fences		no guidelines		1908	Buildings & Fixtures	60	2%	60	2%	n/a	n/a		
		Buildings & Fixtures - Electronic		no guidelines		1908	Buildings & Fixtures	12	8%	12	8%	n/a	n/a		
		Buildings & Fixtures - Electric		no guidelines		1908	Buildings & Fixtures	30	3%	30	3%	n/a	n/a		
4	Leasehold Improvements	Buildings & Fixtures Misc		no guidelines		1908	Buildings & Fixtures	15	7%	15	7%	n/a	n/a		
		Lease dependent		Lease dependent											
	Capital Contributions Paid			no guidelines		1609	Capital Contributions Paid	45	2%	45	2%	n/a	n/a		
	Land Rights			no guidelines		1612	Land Rights	25	4%	25	4%	n/a	n/a		
	Right of Use Land Asset			no guidelines		2005	Right of Use Land Asset	40	3%	40	3%	n/a	n/a		
5	Station Buildings	Station Buildings		50	75	1808	Buildings - Substations	75	1%	75	1%	No	No		
		Parking		25	30										
		Fence		25	60										
		Roof		20	30	1808	Buildings - Substations	30	3%	30	3%	No	No		
6	Computer Equipment	Hardware		3	5	1920	Computer Equipment - Hardware	3	33%	3	33%	No	No		
		Software		2	5	1611	Computer Equipment - Software	3	33%	3	33%	No	No		
		Power Operated		5	10	1611	Computer Equipment - Software	5	20%	5	20%	No	No		
		Stores		5	10	1950	Power Operated Equipment	8	13%	8	13%	No	No		
7	Equipment	Tools, Shop, Garage Equipment		5	10	1935	Stores Equipment	8	13%	8	13%	No	No		
		Measurement & Testing Equipment		5	10	1940	Tools, Shop & Garage Equipment	8	13%	8	13%	No	No		
		Miscellaneous Equipment		no guidelines		1945	Measurement & Test Equipment	8	13%	8	13%	No	No		
		Towers		60	70	1960	Miscellaneous Equipment	8	13%	8	13%	n/a	n/a		
8	Communication	Wireless		2	10	1955	Communication Equipment	35	3%	35	3%	Yes	No		
		Equipment		no guidelines		1955	Communication Equipment	10	10%	10	10%	No	No		
9	Residential Energy Meters			25	35										
10	Industrial/Commercial Energy Meters			25	35	1860	Regular Meters	30	3%	30	3%	No	No		
11	Wholesale Energy Meters			15	30	1610	Intangible Plant - Wholesale Meters	30	3%	30	3%	No	No		
12	Current & Potential Transformer (CT & PT)			35	50	1860	CT's and PT's	30	3%	30	3%	Yes	No		
13	Smart Meters			5	15	1860	Smart Meters	15	7%	15	7%	No	No		
14	Repeaters - Smart Metering			10	15										
15	Data Collectors - Smart Metering			15	20										

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

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

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

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

Scenario that applies	Applicable Years and Accounting Standard
Already released with depreciation policy changes in a prior rate application and rebasing MFRS for the first time. <input type="checkbox"/>	This appendix must be completed for 2014 to the test year. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to the test year is to be completed under MFRS (2014 if changes to MFRS are material).
Already released under MFRS in a prior rate application. <input type="checkbox"/>	This appendix must be completed under MFRS for each year for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.

Account	Description	Subsidiary	Description	Book Values					Service Lives					Depreciation Expense			Total Current Year Depreciation Expense		
				Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change	Less Fully Depreciated	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change		Depreciation Expense on Current Year Additions	
				a	b	c = a-b	d	e	f = d-e	g	h	i = 1/h	j	k = 1/j	l = 0/h	m = 1/j		n = 0/51	o = 1/m
1611	Computer Software	720	Computer Equip-Software	\$ -	\$ -	\$ -	\$ 22,654,276	\$ 2,150,126	\$ -	\$ 20,504,150	\$ 3,238,026	\$ -	20.00%	5.00	20.00%	\$ -	\$ 4,109,830	\$ 323,802	\$ 4,424,632
1611	Computer Software	721	Computer Equip-Software - 3 yr	\$ -	\$ -	\$ -	\$ 1,448,744	\$ 185,177	\$ -	\$ 1,263,567	\$ 961,205	\$ -	0.00%	3.00	33.33%	\$ -	\$ 421,189	\$ 158,549	\$ 579,738
1612	Land Rights	410	Land Rights	\$ 98,605	\$ -	\$ 98,605	\$ -	\$ -	\$ -	\$ 108,519	\$ 30,136	\$ 6.57	15.23%	6.57	4.00%	\$ 15,014	\$ 4,291	\$ 603	\$ 19,878
1805	Land	1800	Land	\$ 385,680	\$ -	\$ 385,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -
1908	Buildings	340	SS Building Overall	\$ 286,995	\$ -	\$ 286,995	\$ 4,652	\$ -	\$ 4,652	\$ 236,138	\$ 50.02	2.00%	75.00	1.33%	\$ 5,175	\$ 62	\$ 1,574	\$ 2,415	
1908	Buildings	341	SS Roof	\$ 92,733	\$ -	\$ 92,733	\$ -	\$ -	\$ -	\$ 12,783	\$ 17.44	5.73%	30.00	3.33%	\$ 9,318	\$ -	\$ 213	\$ 5,331	
1850	Distribution Station Equipment <50 kV	310	Dist. Stn Equip	\$ 7,552,701	\$ -	\$ 7,552,701	\$ 1,167,193	\$ -	\$ 1,167,193	\$ 136,167	\$ 33.93	2.95%	45.00	2.22%	\$ 222,879	\$ 29,938	\$ 1,913	\$ 250,039	
1850	Distribution Station Equipment <50 kV	311	Battery Banks & Chassis	\$ 70,520	\$ 503	\$ 70,017	\$ 49,864	\$ -	\$ 49,864	\$ 39,543	\$ 5.89	16.99%	15.00	6.67%	\$ 11,304	\$ 3,351	\$ 1,918	\$ 16,563	
1850	Distribution Station Equipment <50 kV	312	Digital Relays	\$ 155,454	\$ -	\$ 155,454	\$ 188,502	\$ -	\$ 188,502	\$ 939	\$ 12.44	8.04%	20.00	5.00%	\$ 13,305	\$ 9,423	\$ 23	\$ 22,751	
1610	Intangible - wholesale meter	913	Intangible - wholesale meter	\$ 956,206	\$ -	\$ 956,206	\$ -	\$ -	\$ -	\$ -	\$ 22.19	4.51%	30.00	3.33%	\$ 43,096	\$ -	\$ -	\$ 43,096	
1830	Poles, Towers & Foundations	210	Poles, and Foundations	\$ 15,514,408	\$ -	\$ 15,514,408	\$ 8,666,498	\$ -	\$ 8,666,498	\$ 1,200,329	\$ 30.85	3.24%	45.00	2.22%	\$ 516,815	\$ 192,887	\$ 13,337	\$ 722,739	
1835	Overhead Conductors & Devices	220	OH Primary Conductor	\$ 20,955,276	\$ -	\$ 20,955,276	\$ 11,412,808	\$ -	\$ 11,412,808	\$ 1,231,246	\$ 37.49	2.67%	50.00	2.00%	\$ 558,935	\$ 298,257	\$ -	\$ 857,192	
1835	Overhead Conductors & Devices	221	Switches & Reclosers	\$ 6,133,069	\$ -	\$ 6,133,069	\$ 2,133,520	\$ -	\$ 2,133,520	\$ 297,626	\$ 32.60	3.07%	45.00	2.22%	\$ 163,758	\$ 47,412	\$ 3,307	\$ 214,478	
1840	Underground Conduit	110	Vaults & Manholes	\$ 19,294,091	\$ -	\$ 19,294,091	\$ 18,018,734	\$ -	\$ 18,018,734	\$ 4,680,080	\$ 49.23	2.02%	60.00	1.67%	\$ 293,983	\$ 281,546	\$ 39,001	\$ 714,529	
1840	Underground Conduit	111	Vault & Manhole Rods	\$ 888,541	\$ 60	\$ 888,481	\$ 1,008,955	\$ -	\$ 1,008,955	\$ 222,610	\$ 18.10	5.53%	30.00	3.33%	\$ 49,090	\$ 33,652	\$ 3,708	\$ 86,450	
1840	Underground Conduit	112	Major Inspections - Vaults & Manholes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	5.00	20.00%	\$ -	\$ -	\$ -	\$ -	
1845	Underground Conductors & Devices	120	Direct Buried Cable	\$ 23,289,434	\$ 156,632	\$ 23,132,802	\$ 305,416	\$ -	\$ 305,416	\$ 93	\$ 9.45	10.58%	25.00	4.00%	\$ 2,448,115	\$ 12,217	\$ 2	\$ 2,460,334	
1845	Underground Conductors & Devices	130	TRAPLE Cable - in duct	\$ 4,284,132	\$ -	\$ 4,284,132	\$ 19,028,147	\$ -	\$ 19,028,147	\$ 4,169,708	\$ 34.54	2.90%	40.00	2.50%	\$ 124,027	\$ 475,704	\$ 52,071	\$ 681,802	
1845	Underground Conductors & Devices	131	SFS & Vacuum Switchgear	\$ 1,094,250	\$ -	\$ 1,094,250	\$ 1,635,108	\$ -	\$ 1,635,108	\$ 212,494	\$ 29.94	4.60%	30.00	3.33%	\$ 52,025	\$ 61,170	\$ 29,210	\$ 122,405	
1845	Underground Conductors & Devices	132	PLC Primary Cable	\$ 1,752,102	\$ -	\$ 1,752,102	\$ 772,738	\$ -	\$ 772,738	\$ 535,785	\$ 17.54	5.70%	30.00	3.33%	\$ 99,873	\$ 25,738	\$ 830	\$ 134,561	
1845	Underground Conductors & Devices	133	Air Insulated Switchgear	\$ 185,260	\$ 638	\$ 184,622	\$ 8,866	\$ -	\$ 8,866	\$ 2	\$ 6.66	15.02%	25.00	4.00%	\$ 27,726	\$ 365	\$ 0	\$ 28,091	
1850	Line Transformers	150	Pad Mount Transformers	\$ 20,696,294	\$ 1,831	\$ 20,694,463	\$ 15,770,659	\$ -	\$ 15,770,659	\$ 3,809,300	\$ 22.03	4.54%	35.00	2.86%	\$ 938,339	\$ 469,590	\$ 54,419	\$ 1,442,339	
1850	Line Transformers	151	Network Transformers	\$ 3,877,500	\$ 305	\$ 3,877,195	\$ 521,052	\$ -	\$ 521,052	\$ 689,860	\$ 22.52	4.44%	35.00	2.86%	\$ 172,191	\$ 14,887	\$ 9,855	\$ 196,934	
1850	Line Transformers	230	Overhead Transformers	\$ 9,892,580	\$ 916	\$ 9,891,664	\$ 7,539,877	\$ -	\$ 7,539,877	\$ 977,469	\$ 21.78	4.59%	35.00	2.86%	\$ 454,176	\$ 213,454	\$ 13,964	\$ 681,594	
1855	Services (Overhead & Underground)	160	US Secondary Services	\$ 5,291,095	\$ -	\$ 5,291,095	\$ 7,293,710	\$ -	\$ 7,293,710	\$ 1,943,999	\$ 20.38	4.91%	30.00	3.33%	\$ 256,620	\$ 263,264	\$ 32,490	\$ 532,354	
1855	Services (Overhead & Underground)	240	OH Secondary Services	\$ 4,469,472	\$ -	\$ 4,469,472	\$ 5,505,535	\$ -	\$ 5,505,535	\$ 598,413	\$ 46.59	2.15%	60.00	1.67%	\$ 117,394	\$ 93,299	\$ 4,087	\$ 214,640	
1860	Meters	600	Regular Meters	\$ 1,486,393	\$ 2,667	\$ 1,483,726	\$ 2,362	\$ -	\$ 2,362	\$ 55	\$ 18.12	5.52%	30.00	3.33%	\$ 99,799	\$ 79	\$ 1	\$ 100,679	
1860	Meters (Smart Meters)	601	Smart Meters	\$ 9,309,897	\$ -	\$ 9,309,897	\$ 4,285,568	\$ -	\$ 4,285,568	\$ 1,804,990	\$ 6.19	12.23%	15.00	6.67%	\$ 1,138,296	\$ 295,794	\$ 60,166	\$ 1,494,277	
1860	Meters (Smart Meters)	602	CTs and PTs	\$ 1,034,152	\$ 354	\$ 1,033,798	\$ 1,098,103	\$ -	\$ 1,098,103	\$ 226,528	\$ 14.66	6.82%	30.00	3.33%	\$ 79,540	\$ 36,537	\$ 1,150	\$ 110,825	
1908	Buildings & Fixtures	350	Buildings - Coal	\$ 3,950,215	\$ -	\$ 3,950,215	\$ 808,619	\$ -	\$ 808,619	\$ 241,585	\$ 34.68	2.86%	65.00	1.54%	\$ 113,891	\$ 12,440	\$ 1,898	\$ 128,199	
1908	Buildings & Fixtures	351	Buildings - Road	\$ 793,921	\$ -	\$ 793,921	\$ -	\$ -	\$ -	\$ -	\$ 17.60	5.67%	25.00	4.00%	\$ 44,495	\$ -	\$ -	\$ 44,495	
1908	Buildings & Fixtures	352	Buildings - Parking	\$ 11,612	\$ -	\$ 11,612	\$ 1,078,148	\$ -	\$ 1,078,148	\$ 337,693	\$ 15.42	6.49%	30.00	3.33%	\$ 753	\$ 35,938	\$ 5,628	\$ 42,320	

Year	Category	Subcategory	Value	Rate	Value	Rate	Value	Rate	Value	Rate	Value	Rate	Value	Rate	Value	Rate	Value	Rate	
1998	Buildings & Fixtures	353 Buildings - Furnaces	\$ 8,310	\$ -	\$ 8,310	\$ -	\$ -	\$ -	\$ -	\$ -	7.00	14.29%	60.00	1.67%	\$ 473	\$ -	\$ -	\$ 473	
1998	Buildings & Fixtures	354 Electronic/Mechanical Systems	\$ 1,130,182	\$ -	\$ 1,130,182	\$ -	\$ 953,446	\$ -	\$ 25,149	4.45	22.49%	12.00	8.33%	\$ 254,169	\$ 79,454	\$ -	\$ 923	\$ 336,537	
1998	Buildings & Fixtures	355 Electric/Mechanical Systems	\$ 1,738,081	\$ 26,476	\$ 1,711,605	\$ 1,993,686	\$ -	\$ 1,993,686	\$ 295,547	13.75	7.75%	30.00	3.33%	\$ 144,385	\$ 64,466	\$ 4,298	\$ 198,100	\$ -	
1998	Buildings & Fixtures	356 Buildings - Improvements	\$ -	\$ -	\$ -	\$ 244,189	\$ -	\$ 244,189	\$ 26,800	0.00%	15.00	6.67%	5.00	0.00%	\$ -	\$ 16,279	\$ 860	\$ 17,139	
1998	Office Furniture & Equipment	770 Office Furn & Equip	\$ -	\$ -	\$ -	\$ 651,484	\$ 43,986	\$ 607,498	\$ 115,730	0.00%	5.00	20.00%	5.00	0.00%	\$ -	\$ 121,980	\$ 11,872	\$ 133,872	
1998	Computer Equipment & Hardware	710 Computer Equip/Hardware	\$ 41,403	\$ -	\$ 41,403	\$ 783,308	\$ -	\$ 783,308	\$ 193,231	0.00%	3.00	33.33%	3.00	0.00%	\$ 23,074	\$ 38,446	\$ 927,553	\$ -	
1998	Transportation Equipment	730 Transportation-Cars, Vans	\$ 159,063	\$ 22,961	\$ 136,102	\$ 1,653,892	\$ -	\$ 1,653,892	\$ 286,958	1.54	64.73%	8.00	12.50%	\$ 88,998	\$ 206,717	\$ 17,572	\$ 312,706	\$ -	
1998	Transportation Equipment	740 Transportation-Large Vehicles	\$ 1,114,692	\$ -	\$ 1,114,692	\$ 3,079,243	\$ -	\$ 3,079,243	\$ 320,111	5.05	19.80%	12.00	8.33%	\$ 221,721	\$ 331,668	\$ 1,738	\$ 566,662	\$ -	
1998	Transportation Equipment	750 Trailers	\$ 188	\$ -	\$ 188	\$ 41,403	\$ -	\$ 41,403	\$ 19,187	3.15	11.76%	10.00	10.00%	\$ -	\$ 97,991	\$ 21,609	\$ 97,991	\$ -	
1998	Stores Equipment	760 Stores Equipment	\$ 188	\$ -	\$ 188	\$ -	\$ 144,685	\$ 115,467	\$ -	0.00%	8.00	12.50%	8.00	0.00%	\$ -	\$ 18,006	\$ 7,337	\$ 25,302	
1998	Tools, Shop & Garage Equipment	770 Tools Shop & Garage Equip	\$ 89,031	\$ 6,177	\$ 82,854	\$ 530,288	\$ -	\$ 530,288	\$ 137,300	1.82	65.65%	8.00	12.50%	\$ 44,452	\$ 65,263	\$ 6,882	\$ 119,265	\$ -	
1998	Measurement & Test Equipment	790 Measurement & Test Equip	\$ 147,420	\$ 4,259	\$ 143,161	\$ 324,506	\$ -	\$ 324,506	\$ 249,328	1.94	61.49%	8.00	12.50%	\$ 73,715	\$ 49,563	\$ 15,083	\$ 129,861	\$ -	
1998	Power Operated Equipment	330 Communication Towers	\$ 413,747	\$ -	\$ 413,747	\$ 168,148	\$ -	\$ 168,148	\$ -	3.55%	35.00	20.00%	5.00	0.00%	\$ -	\$ 5,818	\$ -	\$ 5,818	
1998	Communications Equipment	331 Communication Towers	\$ 1,454,940	\$ -	\$ 1,454,940	\$ 354,717	\$ -	\$ 354,717	\$ 1,011,008	7.92	12.63%	10.00	10.00%	\$ 188,719	\$ 32,472	\$ 50,550	\$ 281,339	\$ -	
1998	Communications Equipment	332 Communication Towers	\$ -	\$ -	\$ -	\$ 179,038	\$ -	\$ 179,038	\$ -	0.00%	8.00	12.50%	5.00	0.00%	\$ -	\$ 23,380	\$ -	\$ 23,380	
1998	Miscellaneous Equipment	795 Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ 4,088	\$ -	\$ 4,088	\$ 4,088	0.00%	8.00	12.50%	8.00	0.00%	\$ -	\$ 498	\$ -	\$ 498	
1998	System Supervisor Equipment	320 Scada RTUs	\$ 634,612	\$ 351	\$ 634,261	\$ 2,149,840	\$ 623,589	\$ 11,668	\$ -	8.56%	20.00	5.00%	\$ 54,287	\$ 107,450	\$ 15,880	\$ 177,365	\$ -		
1998	System Supervisor Equipment	321 Scada Master Station	\$ 98,580	\$ -	\$ 98,580	\$ 208,874	\$ -	\$ 208,874	\$ 116,649	1.95	61.39%	10.00	10.00%	\$ 59,887	\$ 20,887	\$ 5,832	\$ 77,586	\$ -	
1998	Contributions & Grants	1998 Contributions & Grants Credit	\$ 22,371,048	\$ -	\$ 22,371,048	\$ 1,939,689	\$ -	\$ 1,939,689	\$ -	30.04	0.00%	40.00	2.50%	\$ 744,709	\$ -	\$ -	\$ 744,709	\$ -	
2440	Deferred Revenue	1998 Deferred Revenue	\$ -	\$ -	\$ -	\$ 8,972,720	\$ -	\$ 8,972,720	\$ 8,235,270	0.00%	40.00	2.50%	0.00%	0.00%	\$ -	\$ 234,318	\$ 65,073	\$ 289,391	\$ -
2005	Property Under Finance Lease	2005 Property Under Finance Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	40.00	2.50%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	
<b>Total</b>			<b>\$ 149,056,901</b>	<b>\$ 224,321</b>	<b>\$ 148,832,580</b>	<b>\$ 12,407,230</b>	<b>\$ 2,627,434</b>	<b>\$ 129,879,796</b>	<b>\$ 273,147</b>					<b>\$ 6,526,902</b>	<b>\$ 6,784,633</b>	<b>\$ 964,928</b>	<b>\$ 18,190,462</b>	<b>\$ -</b>	

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

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

- Notes:
- This is the net book value of assets that existed as at the date of the utility's change in depreciation policies (i.e. as of Jan. 1, 2012 or Jan. 1, 2013). These assets are to be depreciated at the average remaining service life. This amount will not change in years subsequent to the date of the utility's change in depreciation policies. This column is expected to be used until the assets that utility's change in depreciation policies are fully depreciated.
  - This is the opening gross book value of assets that have been acquired after the date of the utility's change in depreciation policies (i.e. additions starting in 2012/2013 for those who changed policies on Jan. 1, 2012/2013). These assets are to be depreciated at the revised service life. The amount is expected to be equal to the opening gross book value of the prior year plus the prior year's 1998.
  - A recalculation should be performed to determine the average remaining life of opening balance of assets (i.e. excluding current year's additions under the change in policies under CGAAP. For example, Asset A had a useful life of 20 years under CGAAP without the change in policies. On January 1 of the year of policy changes, Asset A was 3 years depreciated. As a result, Asset A life of 17 years (20 years less 3 years) as at January 1 of the year of policy changes. Due to making the change in policies under CGAAP, management re-assessed the asset's useful life and concluded that the revised useful life of Asset A is now 30 years. Therefore, the average remaining useful life of the opening balance of Asset A is determined to be 27 years (30 years less 3 years at January 1 of the year of policy changes).
  - The useful life used should be consistent with the OEB's regulatory accounting policies as set out in the Accounting Procedures Handbook for Electricity Distributors, effective Jan. 1, 2012 and also with the Report of the Board, Transition to International Financial Reporting Standards, EB-2008-048, and the Kinetics Report.
  - 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 evidence.
  - This should include assets in column A (exact column G) that have become fully depreciated since the date of the policy change. The amount input in (exact column D) should equal the net book value of the asset as at the date of depreciation policy change.
  - This should include assets in column D (exact column F) that have become fully depreciated. The amount input in (exact column G) should equal the gross book value of the asset.

### Appendix 2-C Depreciation and Amortization Expense

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

Scenario that applies	Applicable Years and Accounting Standard
Already rebased with depreciation policy changes in a prior rate application and rebasing MFRS for the first time. <input type="checkbox"/>	This appendix must be completed for 2014 to the test year. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to the test year is to be completed under MFRS (2014 if changes to MFRS are material).
Already rebased under MFRS in a prior rate application. <input type="checkbox"/>	This appendix must be completed under MFRS for each year for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.

Account	Description	Subsidiary	Description	Book Values				Service Lives				Depreciation Expense				Total Current Year Depreciation Expense		
				Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated	Net Amount of Existing Assets Before Policy Change	Value of Assets Acquired After Policy Change	Less Fully Depreciated	Net Amount of Assets Acquired After Policy Change	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change	Depreciation Rate As Acquired After Policy Change	Life of Assets Acquired After Policy Change	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change		Depreciation Expense on Assets Acquired After Policy Change	Current Year Additions
				a	b	c = a-b	d	e	f = d-e	g	h	i = h-g	j = i-h	k = j-i	l = k-j	m = l-k	n = m-l	o = n-m
1611	Computer Software	720	Computer Equip-Software	\$ -	\$ -	\$ -	\$ 25,889,298	\$ 766,156	\$ 25,123,142	\$ 3,720,836	\$ -	0.00%	5.00	20.00%	\$ -	\$ 33,333	\$ -	\$ 33,333
1611	Computer Software	721	Computer Equip-Software - 3yr	\$ -	\$ -	\$ -	\$ 1,784,260	\$ 71,750	\$ 1,712,510	\$ 151,841	\$ -	0.00%	3.00	33.33%	\$ -	\$ 94,170	\$ 2,937	\$ 97,107
1612	Land Rights	410	Land Rights	\$ 83,591	\$ -	\$ 83,591	\$ 136,664	\$ -	\$ 136,664	\$ 80,906	5.57	17.06%	25.00	4.00%	\$ 15,014	\$ 3,466	\$ 1,618	\$ 22,098
1620	Land	1300	Land	\$ 385,690	\$ -	\$ 385,690	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	
1628	Buildings	340	SS Building Overall	\$ 283,089	\$ -	\$ 283,089	\$ 240,789	\$ -	\$ 240,789	\$ 359	49.02	2.01%	75.00	0.00%	\$ 4,322	\$ 3,211	\$ 2	\$ 8,888
1628	Buildings	341	SS Roof	\$ 97,415	\$ -	\$ 97,415	\$ 12,763	\$ -	\$ 12,763	\$ 728	16.44	6.05%	30.00	3.33%	\$ 5,318	\$ 426	\$ 129	\$ 5,873
1628	Distribution Station Equipment <50 kV	310	Dist. Sub Equip	\$ 7,336,121	\$ -	\$ 7,336,121	\$ 1,303,360	\$ -	\$ 1,303,360	\$ 73,196	32.90	3.64%	45.00	2.22%	\$ 223,979	\$ 39,964	\$ 869	\$ 225,412
1628	Distribution Station Equipment <50 kV	311	Battery Banks & Chargers	\$ 58,678	\$ 1,023	\$ 57,655	\$ 89,506	\$ -	\$ 89,506	\$ 12,741	5.10	19.61%	15.00	6.67%	\$ 11,308	\$ 5,967	\$ 425	\$ 17,700
1628	Distribution Station Equipment <50 kV	312	Dental Relays	\$ 152,180	\$ -	\$ 152,180	\$ 189,442	\$ -	\$ 189,442	\$ 70	11.44	8.24%	20.00	5.00%	\$ 13,395	\$ 842	\$ 2	\$ 27,779
1628	Unobtainable - wholesale meter	313	Wholesale, wholesale meter	\$ 913,110	\$ -	\$ 913,110	\$ -	\$ -	\$ -	\$ -	21.19	4.72%	30.00	3.33%	\$ 43,095	\$ -	\$ -	\$ 43,095
1628	Poles, Towers & Fixtures	310	Poles, and Fixtures	\$ 15,425,873	\$ -	\$ 15,425,873	\$ 9,866,751	\$ -	\$ 9,866,751	\$ 1,725,693	5.85	3.30%	45.00	2.22%	\$ 516,815	\$ 219,281	\$ 19,174	\$ 755,250
1628	Overhead Conductors & Devices	250	OH Primary Conductor	\$ 20,396,340	\$ -	\$ 20,396,340	\$ 12,644,072	\$ -	\$ 12,644,072	\$ 151,900	36.49	2.74%	50.00	2.00%	\$ 589,535	\$ 252,881	\$ 21,331	\$ 833,366
1628	Overhead Conductors & Devices	251	OH Secondary Conductor	\$ 5,175,300	\$ -	\$ 5,175,300	\$ 2,451,147	\$ -	\$ 2,451,147	\$ 58,669	31.60	3.16%	45.00	2.22%	\$ 163,799	\$ 44,085	\$ 6,207	\$ 223,992
1640	Underground Conduit	110	Valts & Manholes	\$ 19,000,108	\$ -	\$ 19,000,108	\$ 21,598,814	\$ -	\$ 21,598,814	\$ 8,060,509	48.73	2.07%	60.00	1.67%	\$ 393,983	\$ 399,847	\$ 61,739	\$ 821,161
1640	Underground Conduit	111	Valts & Manhole Roofs	\$ 639,452	\$ 315	\$ 639,137	\$ 1,231,464	\$ -	\$ 1,231,464	\$ 202,379	17.11	5.85%	30.00	3.33%	\$ 49,930	\$ 11,469	\$ 3,373	\$ 63,772
1640	Underground Conduit	112	Water Inspection - Valts & Manholes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	5.00	20.00%	5.00	0.00%	\$ -	\$ -	\$ -
1645	Underground Conductors & Devices	120	Direct Buried Cable	\$ 20,841,316	\$ 154,224	\$ 20,687,092	\$ 3,305,559	\$ 5,862	\$ 3,305,565	\$ 5,862	9.02	11.08%	25.00	4.00%	\$ 2,293,483	\$ 12,220	\$ 117	\$ 2,305,613
1645	Underground Conductors & Devices	121	TRMPE Cable - in duct	\$ 4,160,106	\$ -	\$ 4,160,106	\$ 24,193,864	\$ -	\$ 24,193,864	\$ 1,929,756	33.54	2.98%	40.00	2.50%	\$ 124,627	\$ 679,466	\$ 64,901	\$ 789,764
1645	Underground Conductors & Devices	131	SP & Vacuum Switchgear	\$ 1,032,228	\$ -	\$ 1,032,228	\$ 2,747,703	\$ -	\$ 2,747,703	\$ 298,279	19.84	5.04%	30.00	3.33%	\$ 52,025	\$ 91,990	\$ 4,879	\$ 148,985
1645	Underground Conductors & Devices	132	SP & Vacuum Switchgear	\$ 1,032,228	\$ 3,662	\$ 1,028,566	\$ 1,935,769	\$ 2,723,523	\$ 3,662	\$ 1,935,769	\$ 2,723,523	0.00%	3.00	33.33%	\$ -	\$ 491,310	\$ 165,777	\$ 199,867
1645	Underground Conductors & Devices	133	Air Insulated Switchgear	\$ 19,756,534	\$ 3,319	\$ 19,753,215	\$ 8,867	\$ -	\$ 8,867	\$ 98	5.69	17.57%	25.00	4.00%	\$ 27,691	\$ 355	\$ 2	\$ 27,444
1650	Line Transformers	150	Pad Mount Transformers	\$ 19,756,534	\$ 4,280	\$ 19,752,254	\$ 19,574,248	\$ -	\$ 19,574,248	\$ 3,731,832	21.07	4.75%	35.00	2.86%	\$ 97,499	\$ 599,264	\$ 53,312	\$ 1,590,075
1650	Line Transformers	151	Network Transformers	\$ 127,619,215	\$ -	\$ 127,619,215	\$ 127,619,215	\$ -	\$ 127,619,215	\$ 11,057,211	16.51	7.26%	20.00	5.00%	\$ 171,865	\$ 171,865	\$ -	\$ 343,730
1650	Line Transformers	230	Overhead Transformers	\$ 9,436,182	\$ 2,140	\$ 9,434,042	\$ 8,517,276	\$ -	\$ 8,517,276	\$ 1,493,766	20.82	4.80%	35.00	2.86%	\$ 43,215	\$ 243,351	\$ 23,344	\$ 717,899
1650	Services (Overhead & Underground)	160	OH Secondary Services	\$ 6,031,466	\$ -	\$ 6,031,466	\$ 9,146,779	\$ -	\$ 9,146,779	\$ 4,400,703	19.38	5.10%	30.00					

Account	Description	Subsidiary	Description	Opening Net Book Value of Existing Assets as of Date of Policy Change	Less Fully Depreciated	Net Amount of Existing Policy Change to be Reported	Opening Gross Book Value of Assets Acquired After Policy Change	Less Fully Depreciated	Net Amount of Assets Acquired After Policy Change to be Reported	Current Year Additions	Average Remaining Life of Asset Existing Before Policy Change	Service Life of Assets Acquired After Policy Change	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Additions <sup>1</sup>	Total Current Year Depreciation Expense	
				a	b	c=a-b	d	e	f=d-e	g	h	i=h-i	j=k-i	l=j+h	m=l-i	n=g+m	o=i+n	
1612	Land Rights	410	Land Rights	\$ 66,676	\$ -	\$ 66,676	\$ 217,659	\$ 32,129	\$ 185,530	4.57	21.89	25.00	4.00%	\$ 15,014	\$ 8,792	\$ 643	\$ 24,350	
1605	Land	1800	Land	\$ 385,690	\$ -	\$ 385,690	\$ -	\$ -	\$ -	-	-	-	0.00%	\$ -	\$ -	\$ -	\$ -	
1605	Buildings	340	SS Building Overall	\$ 277,234	\$ -	\$ 277,234	\$ 241,148	\$ -	\$ 241,148	48.02	20.00	75.00	3.33%	\$ 5,775	\$ 3,215	\$ -	\$ 8,991	
1608	Buildings	341	SS Roof	\$ 82,097	\$ -	\$ 82,097	\$ 20,511	\$ -	\$ 20,511	15.44	6.49	30.00	3.33%	\$ 5,318	\$ 684	\$ -	\$ 6,002	
1620	Distribution Station Equipment <50 KV	310	Dist Stn Equip	\$ 7,107,542	\$ -	\$ 7,107,542	\$ 1,367,546	\$ 96,888	\$ 1,367,546	32.03	3.12	45.00	2.22%	\$ 221,920	\$ 30,701	\$ 686	\$ 253,287	
1620	Distribution Station Equipment <50 KV	311	Battery Banks & Chargers	\$ 4,455,945	\$ -	\$ 4,455,945	\$ 1,444,403	\$ 133,592	\$ 1,444,403	4.42	6.49	15.00	6.67%	\$ 84,817	\$ 1,484	\$ 1,484	\$ 87,785	
1620	Distribution Station Equipment <50 KV	312	Dental Relays	\$ 138,884	\$ -	\$ 138,884	\$ 189,512	\$ -	\$ 189,512	10.44	9.52	20.00	5.00%	\$ 13,305	\$ 9,476	\$ 779	\$ 23,561	
1610	Intangible - Wholesale Meter	213	Intangible - Wholesale Meter	\$ 870,014	\$ -	\$ 870,014	\$ -	\$ -	\$ -	20.19	4.95	30.00	3.33%	\$ 43,096	\$ -	\$ -	\$ 43,096	
1610	Poles, Towers & Fittings	330	Poles, Towers & Fittings	\$ 14,909,058	\$ -	\$ 14,909,058	\$ 11,592,443	\$ -	\$ 11,592,443	29.86	3.47	45.00	2.22%	\$ 116,815	\$ 297,610	\$ 19,874	\$ 784,499	
1635	Overhead Conductors & Devices	220	OH Primary Conductors	\$ 19,837,406	\$ -	\$ 19,837,406	\$ 14,729,981	\$ -	\$ 14,729,981	26.26	2.82	50.00	2.00%	\$ 588,935	\$ 290,960	\$ 22,624	\$ 877,589	
1635	Overhead Conductors & Devices	221	Switches & Reclosers	\$ 8,011,650	\$ -	\$ 8,011,650	\$ 2,989,811	\$ -	\$ 2,989,811	30.60	3.71	45.00	2.22%	\$ 163,739	\$ 45,440	\$ 1,137	\$ 210,316	
1640	Underground Conduct	111	Vaults & Manholes	\$ 19,628,126	\$ -	\$ 19,628,126	\$ 2,661,203	\$ -	\$ 2,661,203	47.29	6.00	15.00	6.67%	\$ 393,981	\$ 69,289	\$ 75,496	\$ 539,767	
1640	Underground Conduct	111	Vaults & Manholes	\$ 790,421	\$ 543	\$ 789,878	\$ 1,433,844	\$ -	\$ 1,433,844	48.12	16.71	30.00	3.33%	\$ 48,716	\$ 47,795	\$ 1,136	\$ 106,647	
1640	Underground Conduct	112	Major Insulators - Vaults & Manholes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	0.00%	\$ -	\$ -	\$ -	\$ -	
1645	Underground Conductors & Devices	120	Direct Burial Cable	\$ 18,548,835	\$ 128,803	\$ 18,420,032	\$ 131,371	\$ -	\$ 131,371	173	8.61	11.61	25.00	4.00%	\$ 218,259	\$ 12,455	\$ -	\$ 230,714
1645	Underground Conductors & Devices	130	TRMPE Cable - in duct	\$ 4,038,074	\$ -	\$ 4,038,074	\$ 28,388,611	\$ -	\$ 28,388,611	32.54	3.07	40.00	2.50%	\$ 124,071	\$ 64,808	\$ 6,408	\$ 195,287	
1645	Underground Conductors & Devices	131	SFG & Vacuum Switchgear	\$ 980,203	\$ -	\$ 980,203	\$ 3,045,941	\$ -	\$ 3,045,941	57.13	18.84	5.31	30.00	\$ 52,025	\$ 191,531	\$ 9,316	\$ 163,872	
1645	Underground Conductors & Devices	132	PILC Primary Cable	\$ 1,552,358	\$ 767	\$ 1,551,591	\$ 1,402,193	\$ -	\$ 1,402,193	120.94	16.09	6.21	30.00	\$ 96,411	\$ 46,798	\$ 2,916	\$ 146,165	
1645	Underground Conductors & Devices	133	Air Insulated Switchgear	\$ 130,443	\$ 2,075	\$ 128,368	\$ 1,886	\$ -	\$ 1,886	8.96	8.96	23.01	5.40	\$ 18,526	\$ 23,772	\$ 389	\$ 46,687	
1650	Line Transformers	150	Pad Mount Transformers	\$ 18,819,465	\$ 6,178	\$ 18,813,287	\$ 23,306,079	\$ -	\$ 23,306,079	1,803,949	20.16	4.98	35.00	\$ 933,219	\$ 668,888	\$ 26,771	\$ 1,628,878	
1650	Line Transformers	151	Network Transformers	\$ 3,533,422	\$ 1,029	\$ 3,532,393	\$ 1,349,988	\$ -	\$ 1,349,988	1,764,597	20.64	4.85	35.00	2.86%	\$ 171,173	\$ 38,571	\$ 10,929	\$ 220,665
1650	Line Transformers	230	Overhead Transformers	\$ 8,982,967	\$ 3,098	\$ 8,979,870	\$ 10,010,651	\$ -	\$ 10,010,651	\$ 1,171,598	19.91	5.02%	2.86%	\$ 491,075	\$ 163,748	\$ 17,337	\$ 752,150	
1655	Services (Overhead & Underground)	160	UG Secondary Services	\$ 4,771,836	\$ -	\$ 4,771,836	\$ 13,563,412	\$ -	\$ 13,563,412	18.38	5.43	30.00	3.33%	\$ 294,530	\$ 452,114	\$ 7,429	\$ 754,073	
1655	Services (Overhead & Underground)	240	OH Secondary Services	\$ 5,234,783	\$ -	\$ 5,234,783	\$ 7,467,995	\$ -	\$ 7,467,995	\$ 895,053	44.59	2.24	60.00	1.67%	\$ 117,394	\$ 124,460	\$ 74,745	\$ 316,600
1660	Meters	600	Resistor Meters	\$ 3,307,463	\$ 1,226	\$ 3,306,237	\$ 2,437	\$ -	\$ 2,437	17.01	5.86	30.00	3.33%	\$ 76,799	\$ 81	\$ -	\$ 76,881	
1660	Meters (Smart Meters)	601	Smart Meters	\$ 7,033,484	\$ -	\$ 7,033,484	\$ 7,180,995	\$ -	\$ 7,180,995	\$ 1,454,386	16.18	16.18	15.00	6.67%	\$ 1,138,256	\$ 478,727	\$ 25,480	\$ 1,642,463
1660	Meters (Smart Meters)	602	CTs and PTs	\$ 893,428	\$ 1,454	\$ 891,974	\$ 1,421,591	\$ -	\$ 1,421,591	\$ 105,551	12.88	7.77	30.00	\$ 33,339	\$ 49,228	\$ 47,396	\$ 130,964	
1660	Buildings & Fittings	350	Buildings - Cnt	\$ 7,722,433	\$ -	\$ 7,722,433	\$ 1,577,629	\$ 698,013	\$ 1,577,629	32.68	3.95	65.00	1.54%	\$ 133,891	\$ 24,271	\$ 4,662	\$ 162,824	
1660	Buildings & Fittings	351	Buildings - Roof	\$ 694,950	\$ -	\$ 694,950	\$ -	\$ -	\$ -	15.62	6.40	25.00	4.00%	\$ 44,486	\$ -	\$ -	\$ 44,486	
1660	Buildings & Fittings	352	Buildings - Parking	\$ 10,105	\$ -	\$ 10,105	\$ 1,750,364	\$ -	\$ 1,750,364	252,598	13.42	7.45	30.00	3.33%	\$ 753	\$ 58,345	\$ 4,210	\$ 63,308
1660	Buildings & Fittings	353	Buildings - Fences	\$ 3,366	\$ -	\$ 3,366	\$ 3,366	\$ -	\$ 3,366	1.878	1.87	5.00	20.00%	\$ 473	\$ 29,384	\$ 4,984	\$ 34,841	
1660	Buildings & Fittings	354	Electronic/Mechanical Systems	\$ 621,863	\$ -	\$ 621,863	\$ 1,014,050	\$ 66,996	\$ 2,442,606	40.872	12.00	8.33%	3.33%	\$ 254,160	\$ 84,504	\$ 1,768	\$ 341,414	
1660	Buildings & Fittings	355	Electric/Mechanical Systems	\$ 1,512,795	\$ -	\$ 1,512,795	\$ 2,584,422	\$ 696,491	\$ 2,584,422	16.27	6.15	30.00	3.33%	\$ 92,984	\$ 86,147	\$ 2,000	\$ 179,131	
1660	Buildings & Fittings	356	Buildings - Improvements	\$ 43,370	\$ -	\$ 43,370	\$ 39,887	\$ -	\$ 39,887	137,518	0.02	15.00	6.67%	\$ 23,324	\$ 4,984	\$ 1,208	\$ 29,516	
1615	Office Furniture & Equipment	700	Office Furn & Equip	\$ -	\$ -	\$ -	\$ 872,385	\$ 47,093	\$ 825,242	\$ 356,108	0.00%	5.00	20.00%	\$ -	\$ 165,440	\$ 35,611	\$ 200,659	
1620	Computer Equipment - Hardware	710	Computer Equip-Hardware	\$ -	\$ -	\$ -	\$ 1,905,207	\$ 323,583	\$ 1,581,624	\$ 336,302	0.00%	3.00	33.33%	\$ -	\$ 393,872	\$ 98,884	\$ 449,756	
1930	Transportation Equipment	720	Transportation Cars, Vans	\$ 9,749	\$ -	\$ 9,749	\$ 214,293	\$ -	\$ 214,293	8.00	12.00	5.00	20.00%	\$ -	\$ 28,840	\$ 7,720	\$ 37,560	
1930	Transportation Equipment	740	Transportation-Large Vehicles	\$ 678,251	\$ -	\$ 678,251	\$ 4,732,100	\$ 682,621	\$ 4,732,100	3.06	32.71	12.00	8.33%	\$ 221,169	\$ 394,342	\$ 28,734	\$ 644,245	
1930	Transportation Equipment	760	Trailers	\$ 16,944	\$ 8,893	\$ 8,051	\$ 228,704	\$ -	\$ 228,704	\$ 16,892	0.63	10.67%	10.00%	\$ 19,881	\$ 22,870	\$ 29,734	\$ 34,145	
1930	Stores Equipment	760	Stores Equipment	\$ -	\$ -	\$ -	\$ 285,888	\$ -	\$ 285,888	8.00	12.00	5.00	20.00%	\$ -	\$ 36,888	\$ 8,463	\$ 45,351	
1940	Tools, Shop & Garage Equipment	770	Tools, Shop & Garage Equip	\$ 13,021	\$ 13,021	\$ -	\$ 730,684	\$ -	\$ 730,684	\$ 100,226	0.00%	8.00	12.00%	\$ -	\$ 91,336	\$ 6,284	\$ 97,620	
1940	Measurement & Test Equipment	780	Measurement & Test Equip	\$ -	\$ -	\$ -	\$ 1,116,529	\$ -	\$ 1,116,529	\$ 196,200	0.00%	8.00	12.00%	\$ -	\$ 139,968	\$ 12,766	\$ 152,734	
1950	Power Operated Equipment	790	Power Operated Equipment	\$ 20,753	\$ 20,753	\$ -	\$ 823,834	\$ 292,392	\$ 531,442	8.00	12.00	5.00	20.00%	\$ -	\$ 67,878	\$ 17,708	\$ 85,586	
1955	Communications Equipment	330	Communication Towers	\$ 384,106	\$ -	\$ 384,106	\$ 188,146	\$ -	\$ 188,146	-	25.92	3.80%	35.00	2.86%	\$ 14,821	\$ 5,318	\$ -	\$ 20,139
1955	Communications Equipment	331	Communication equipment	\$ 1,117,400	\$ -	\$ 1,117,400	\$ 1,335,724	\$ -	\$ 1,335,724	\$ 11,355	10.00	10.00%	10.00%	\$ 78,841	\$ 133,727	\$ 568	\$ 312,136	
1955	Communications Equipment	332	Communication equipment	\$ -	\$ -	\$ -	\$ 181,303	\$ -	\$ 181,303	-	0.00%	8.00	12.00%	\$ -	\$ 22,663	\$ -	\$ 22,663	
1960	Miscellaneous Equipment	795	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ 4,039	\$ -	\$ 4,039	\$ 53,621	0.00%	8.00	12.00%	\$ -	\$ 595	\$ 3,351	\$ 3,856	
1980	System Supervisor Equipment	320	Scada RTU's	\$ 528,338	\$ -	\$ 528,338	\$ 3,141,080	\$ 3,141,080	\$ 3,141,080	8.63	20.00	10.00%	10.00%	\$ 53,104	\$ 108,420	\$ 11,728	\$ 273,252	
1980	System Supervisor Equipment	321	Scada Master Station	\$ 10,959	\$ 3,688	\$ 7,271	\$ 414,910	\$ -	\$ 414,910	\$ 102,184	0.82	12.12	20.00	6.67%	\$ 8,827	\$ 41,481	\$ 2,100	\$ 52,408
1995	Contributions & Grants	1995	Contributions & Grants Credit	\$ 20,881,630	\$ -	\$ 20,881,630	\$ 6,199,669	\$ -	\$ 6,199,669	\$ -	28.04	3.57%	40.00	2.50%	\$ 744,710	\$ 114,992	\$ -	\$ 859,702
2440	Deferred Revenue	1995	Deferred Revenue	\$ -	\$ -	\$ -	\$ 18,637,888	\$ -	\$ 18,637,888	\$ 3,358,518	0.00%	40.00	2.00%	\$ -	\$ 404,888	\$ -	\$ 404,888	
2005	Property Under Finance Lease	2005	Property Under Finance Lease	\$ -	\$ -	\$ -	\$ 2,318,989	\$ -	\$ 2,318,989	\$ -	0.00%	40.00	2.00%	\$ -	\$ 57,974	\$ -	\$ 57,974	
<b>Total</b>				<b>\$ 124,414,327</b>	<b>\$ 199,264</b>	<b>\$ 124,215,063</b>	<b>\$ 182,884,010</b>	<b>\$ 1,623,388</b>	<b>\$ 181,260,622</b>	<b>\$ 37,771,183</b>				<b>\$ 7,887,084</b>	<b>\$ 9,928,233</b>	<b>\$ 118,674</b>	<b>\$ 18,919,794</b>	

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

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

- Notes:
- This is the net book value of assets that existed as at the date of the utility's change in depreciation policies (i.e. as of Jan. 1, 2012 or Jan. 1, 2013). These assets are to be depreciated at the average remaining service life. This amount will not change in years subsequent to the date of the utility's change in depreciation policies. This column is expected to be used until the assets that utility's change in depreciation policies are fully depreciated.
  - This is the opening gross book value of assets that have been acquired after the date of the utility's change in depreciation policies (i.e. additions starting in 2012/2013 for those who changed policies Jan. 1, 2012/2013). These assets are to be depreciated at the revised service life. The amount is expected to be equal to the opening gross book value of the prior year plus the prior year's change in depreciation policies.
  - A recalculation should be performed to determine the average remaining life of opening balance of assets (i.e. including current year's additions) under the change in policies under CGAAP. For example, Asset A had a useful life of 20 years under CGAAP without the change in policies. On January 1 of the year of policy changes, Asset A was 2 years depreciated. As a result, Asset A life of 17 years (20 years less 3 years) as at January 1 of the year of policy changes

- A recalculation should be performed to determine the average remaining life of opening balance of assets (i.e. excluding current year's additions) under the change in policies under CGAAP. For example, Asset A had a useful life of 20 years under CGAAP without the change in policies. On January 1 of the year of policy changes, Asset A was 3 years depreciated. As a result, Asset A life of 17 years (20 years less 3 years) as at January 1 of the year of policy changes. As set out in the Accounting Procedures Handbook for Electricity Distributors, effective Jan. 1, 2012 and also with the Report of the Board, Transition to International Financial Reporting Standards, EB-2008-0408, and the Kinetics Report.
- The useful life used should be consistent with the OEB's regulatory accounting policies as set out in the Accounting Procedures Handbook for Electricity Distributors, effective Jan. 1, 2012 and also with the Report of the Board, Transition to International Financial Reporting Standards, EB-2008-0408, and the Kinetics Report.
- 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 evidence.
- This should include assets in column A (exact column C) that became fully depreciated since the date of the policy change. The amount input in B (exact column D) should equal the net book value of the asset as at the date of depreciation policy change.
- This should include assets in column D (exact column F) that have become fully depreciated. The amount input in E (exact column G) should equal the gross book value of the asset.

### Appendix Z-C Depreciation and Amortization Expense

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

Scenario that applies		Applicable Years and Accounting Standard	
Already rebased with depreciation policy changes in a prior rate application and rebasing MFRS for the first time. <input type="checkbox"/>	<input type="checkbox"/>	This appendix must be completed for 2014 to the test year. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to the test year is to be completed under MFRS (2014 if changes to MFRS are material).	
Already rebased under MFRS in a prior rate application. <input type="checkbox"/>	<input type="checkbox"/>	This appendix must be completed under MFRS for each year for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.	

Account	Description	Subsidiary	Description	Book Values				Service Lives				Depreciation Expense				Total Current Year Depreciation Expense			
				Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change	Less Fully Depreciated	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change		Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions	
				a	b	c = a-b	d	e	f = d-e	g	h	i = h/g	j = i/h	k = j/i	l = k/j	m = l/k	n = m/l	o = n/m	
1611	Computer Software	720	Computer Equip-Software -3 yr	\$ -	\$ -	\$ -	\$ 23,370,511	\$ 1,208,511	\$ 21,162,000	\$ 4,253,000	\$ -	0.00%	5.00	20.00%	\$ -	\$ 4,253,000	\$ 4,253,000	\$ 4,657,700	
1611	Computer Software	721	Computer Equip-Software -3 yr	\$ -	\$ -	\$ -	\$ 378,068	\$ 73,628	\$ 304,440	\$ 122,000	\$ -	0.00%	5.00	20.00%	\$ -	\$ 105,961	\$ 20,900	\$ 126,861	
1611	Computer Software	720	Computer Equip-Software -Cloud	\$ -	\$ -	\$ -	\$ 686,656	\$ -	\$ 686,656	\$ -	\$ -	0.00%	5.00	20.00%	\$ -	\$ 137,331	\$ -	\$ 137,331	
1612	Land Rights	410	Land Rights	\$ 38,548	\$ 9,736	\$ 28,812	\$ 368,135	\$ -	\$ 368,135	\$ -	\$ -	1.92	52.11%	25.00	4.00%	\$ 18,914	\$ 14,645	\$ -	\$ 28,660
1805	Land	480	Land	\$ 379,690	\$ -	\$ 379,690	\$ 264,148	\$ -	\$ 264,148	\$ 23,000	\$ -	0.00%	7.00	20.00%	\$ -	\$ -	\$ -	\$ 23,000	
1808	Buildings	340	SS Building Overall	\$ 265,763	\$ -	\$ 265,763	\$ 241,148	\$ -	\$ 241,148	\$ 23,000	\$ -	2.17%	13.33%	45.00	\$ 3,215	\$ 3,215	\$ 163	\$ 9,144	
1808	Buildings	341	SS Roof	\$ 71,462	\$ -	\$ 71,462	\$ 20,511	\$ -	\$ 20,511	\$ 23,000	\$ -	13.44	7.44%	30.00	\$ 3,379	\$ 684	\$ 684	\$ 3,379	
1820	Distribution Station Equipment <50 kV	310	Distr On Equip	\$ 6,399,517	\$ -	\$ 6,399,517	\$ 3,847,894	\$ -	\$ 3,847,894	\$ 610,000	\$ -	21.64	4.62%	45.00	\$ 295,709	\$ 758,000	\$ 307	\$ 323,687	
1820	Distribution Station Equipment <50 kV	311	Battery Banks & Chargers	\$ 27,243	\$ 1,473	\$ 25,770	\$ 129,996	\$ -	\$ 129,996	\$ 27,000	\$ -	7.74	36.44%	16.75	\$ 9,866	\$ 8,660	\$ 920	\$ 18,776	
1820	Distribution Station Equipment <50 kV	312	Digital Relays	\$ 112,784	\$ -	\$ 112,784	\$ 459,200	\$ -	\$ 459,200	\$ 100,500	\$ -	8.99	11.12%	20.00	\$ 12,641	\$ 22,961	\$ 2,563	\$ 39,064	
1820	Intangible - wholesale meter	313	Intangible - wholesale meter	\$ 783,822	\$ -	\$ 783,822	\$ -	\$ -	\$ -	\$ -	\$ -	18.19	5.00%	30.00	\$ 43,096	\$ -	\$ -	\$ 43,096	
1830	Poles, Towers & Foundations	210	Poles and Foundations	\$ 13,875,429	\$ -	\$ 13,875,429	\$ 16,106,984	\$ -	\$ 16,106,984	\$ 1,760,900	\$ -	3.72%	45.00	20.00	\$ 58,222	\$ 389,644	\$ 57,100	\$ 973,869	
1830	Overhead Conductors & Devices	220	OH Primary Conductor	\$ 18,696,178	\$ -	\$ 18,696,178	\$ 19,423,203	\$ -	\$ 19,423,203	\$ 2,719,200	\$ -	33.50	2.90%	50.00	\$ 58,222	\$ 389,644	\$ 27,100	\$ 973,869	
1830	Overhead Conductors & Devices	221	Switches & Reclosers	\$ 4,666,153	\$ -	\$ 4,666,153	\$ 5,617,769	\$ -	\$ 5,617,769	\$ 922,600	\$ -	29.62	3.45%	45.00	\$ 163,025	\$ 124,611	\$ 3,160	\$ 284,773	
1840	Underground Conductors	111	Vaults & Manholes	\$ 17,818,159	\$ -	\$ 17,818,159	\$ 48,484,918	\$ -	\$ 48,484,918	\$ 8,876,000	\$ -	45.23	2.21%	60.00	\$ 393,983	\$ 608,082	\$ 57,382	\$ 1,259,363	
1840	Underground Conduit	111	Vault & Manhole Rools	\$ 693,534	\$ 146	\$ 693,388	\$ 2,641,798	\$ -	\$ 2,641,798	\$ 211,800	\$ -	14.51	6.89%	30.00	\$ 47,772	\$ 88,060	\$ 3,530	\$ 139,362	
1840	Underground Conduit	112	Major Inspectors - Vaults & Manholes	\$ -	\$ -	\$ -	\$ 151,610	\$ -	\$ 151,610	\$ -	\$ -	0.00%	5.00	20.00%	\$ -	\$ 30,322	\$ -	\$ 30,322	
1845	Underground Conductors & Devices	120	Direct Buried Cable	\$ 14,401,120	\$ 167,928	\$ 14,233,192	\$ 31,154,544	\$ -	\$ 31,154,544	\$ 282,000	\$ -	7.47	13.33%	25.00	\$ 4,000	\$ 17,842	\$ -	\$ 19,842	
1845	Underground Conductors & Devices	130	TRIPLE Cable - in duct	\$ 3,785,026	\$ -	\$ 3,785,026	\$ 38,688,689	\$ -	\$ 38,688,689	\$ 6,646,100	\$ -	30.36	3.22%	40.00	\$ 124,783	\$ 92,747	\$ 83,676	\$ 238,969	
1845	Underground Conductors & Devices	131	SF6 & Vacuum Switchgear	\$ 876,154	\$ -	\$ 876,154	\$ 4,282,424	\$ -	\$ 4,282,424	\$ 881,500	\$ -	16.56	6.04%	30.00	\$ 5,920	\$ 142,081	\$ 14,692	\$ 209,692	
1845	Underground Conductors & Devices	132	PILC Primary Cable	\$ 1,360,301	\$ -	\$ 1,360,301	\$ 1,915,446	\$ -	\$ 1,915,446	\$ -	\$ -	14.39	6.52%	30.00	\$ 34,243	\$ 63,848	\$ -	\$ 98,091	
1845	Underground Conductors & Devices	133	AI Insulated Switchgear	\$ 84,874	\$ 1,117	\$ 85,991	\$ 84,874	\$ -	\$ 84,874	\$ 31,866	\$ -	37.56	46.00	30.00	\$ 2,826	\$ 1,308	\$ -	\$ 4,134	
1860	Line Transformers	150	Part Mount Transformers	\$ 16,959,202	\$ -	\$ 16,959,202	\$ 28,042,796	\$ -	\$ 28,042,796	\$ 3,400,500	\$ -	2.89%	35.00	2.89%	\$ 927,044	\$ 991,222	\$ 48,979	\$ 1,776,845	
1860	Line Transformers	151	Network Transformers	\$ 3,429,106	\$ -	\$ 3,429,106	\$ 4,378,682	\$ -	\$ 4,378,682	\$ 282,000	\$ -	18.04	6.21%	35.00	\$ 109,395	\$ 168,708	\$ 4,714	\$ 243,724	
1860	Line Transformers	230	Overhead Transformers	\$ 10,858,852	\$ -	\$ 10,858,852	\$ 12,015,432	\$ -	\$ 12,015,432	\$ 3,310,432	\$ -	11.45	8.73%	30.00	\$ 65,876	\$ 65,884	\$ 5,917	\$ 128,672	
1865	Services (Overhead & Underground)	160	UG Secondary Services	\$ 4,252,476	\$ -	\$ 4,252,476	\$ 21,192,396	\$ -	\$ 21,192,396	\$ 3,951,700	\$ -	16.38	6.11%	30.00	\$ 259,630	\$ 706,413	\$ 65,884	\$ 1,043,927	
1865	Services (Overhead & Underground)	240	OH Secondary Services	\$ 4,892,601	\$ -	\$ 4,892,601	\$ 9,891,431	\$ -	\$ 9,891,431	\$ 850,100	\$ -	41.59	3.00%	40.00	\$ 117,394	\$ 148,673	\$ 7,084	\$ 285,251	
1865	Meat	600	Residual Meats	\$ 155,000	\$ -	\$ 155,000	\$ 2,437	\$ -	\$ 2,437	\$ -	\$ -	15.42	6.48%	30.00	\$ 3,342	\$ 74,891	\$ -	\$ 78,233	
1865	Meat (Smart Meters)	601	Smart Meters	\$ 4,761,412	\$ 4,540	\$ 4,756,872	\$ 9,897,418	\$ -	\$ 9,897,418	\$ 861,000	\$ -	4.23	23.64%	15.00	\$ 1,124,075	\$ 665,828	\$ 28,700	\$ 1,818,603	
1865	Meat (Smart Meters)	602	CTs and PTs	\$ 4,598	\$ 1,762	\$ 2,836	\$ 1,700,419	\$ -	\$ 1,700,419	\$ 397,000	\$ -	8.31	12.04%	30.00	\$ 1,036	\$ 1,166	\$ 1,166	\$ 7,942	
1868	Buildings & Fixtures	300	Buildings - Cofl	\$ 3,494,651	\$ -	\$ 3,494,651	\$ 2,557,136	\$ -	\$ 2,557,136	\$ 1,420,000	\$ -	30.68	3.26%	65.00	\$ 14,891	\$ 39,341	\$ 10,923	\$ 164,156	
1868	Buildings & Fixtures	301	Buildings - Roof	\$ 606,878	\$ -	\$ 606,878	\$ -	\$ -	\$ -	\$ -	\$ -	13.62	7.34%	25.00	\$ 44,486	\$ -	\$ -	\$ 44,486	
1868	Buildings & Fixtures	302	Buildings - Parking	\$ 4,598	\$ -	\$ 4,598	\$ 2,002,960	\$ -	\$ 2,002,960	\$ 430,000	\$ -	8.31	12.04%	30.00	\$ 1,036	\$ 1,166	\$ 1,166	\$ 7,942	
1868	Buildings & Fixtures	303	Buildings - Fences	\$ 1,419	\$ -	\$ 1,419	\$ -	\$ -	\$ -	\$ -	\$ -	3.00	33.33%	60.00	\$ 1,673	\$ -	\$ -	\$ 1,673	
1868	Buildings & Fixtures	354	Electronic/Mechanical Systems	\$ 132,277	\$ 27,037	\$ 105,240	\$ 1,132,747	\$ -	\$ 1,132,747	\$ 270,000	\$ -	1.24	80.49%	12.00	\$ 8,336	\$ 84,709	\$ 44,366	\$ 119,390	
1868	Buildings & Fixtures	355	Electric / Mechanical Systems	\$ 3,326,626	\$ 6,142	\$ 3,320,484	\$ 3,847,894	\$ -	\$ 3,847,894	\$ 610,000	\$ -	15.09	8.62%	30.00	\$ 87,569	\$ 132,263	\$ 10,167	\$ 228,993	
1868	Buildings & Fixtures	356	Buildings - Improvements	\$ -	\$ -	\$ -	\$ 505,579	\$ -	\$ 505,579	\$ 40,000	\$ -	0.00%	15.00	60.00%	\$ -	\$ 37,705	\$ 1,333	\$ 39,038	
1915	Office Furniture & Equipment	700	Office Furn & Equip	\$ -	\$ -	\$ -	\$ 1,270,267	\$ 78,819	\$ 1,191,448	\$ 755,000	\$ -	0.00%	5.00	20.00%	\$ -	\$ 238,290	\$ 75,500	\$ 313,790	
1920	Computer Equipment/Hardware	710	Computer Equip-Hardware	\$ -	\$ -	\$ -	\$ 1,515,919	\$ 24,518	\$ 1,491,401	\$ 947,000	\$ -	0.00%	3.00	33.33%	\$ -	\$ 493,467	\$ 157,833	\$ 651,300	
1930	Transportation Equipment	730	Transportation-Cars, Vans	\$ -	\$ -	\$ -	\$ 2,907,168	\$ 943,158	\$ 1,964,010	\$ 455,000	\$ -	0.00%	8.00	12.50%	\$ -	\$ 245,500	\$ 26,438	\$ 271,937	
1930	Transportation Equipment	740	Transportation-Large Vehicles	\$ 226,173	\$ 5,358	\$ 220,815	\$ 6,811,653	\$ -	\$ 6,811,653	\$ 990,000	\$ -	1.57	63.89%	12.00	\$ 63,899	\$ 567,638	\$ 41,250	\$ 749,969	
1935	Stoves Equipment	760	Stoves	\$ 1,766	\$ -	\$ 1,766	\$ 313,293	\$ 3,208	\$ 310,085	\$ 15,000	\$ -	0.00%	8.00	12.50%	\$ -	\$ 38,781	\$ 33	\$ 38,814	
1940	Tools, Shop & Garage Equipment	770	Tools Shop & Garage Equip	\$ -	\$ -	\$ -	\$ 987,173	\$ 31,270	\$ 955,903	\$ 240,000	\$ -	0.00%	8.00	12.50%	\$ -	\$ 119,488	\$ 15,000	\$ 134,488	
1950	Measurement & Test Equipment	790	Measurement & Test Equip	\$ -	\$ -	\$ -	\$ 1,363,476	\$ 6,336	\$ 1,357,140	\$ 177,000	\$ -	0.00%	10.00	10.00%	\$ -	\$ 157,142	\$ 19,338	\$ 176,480	
1950	Power Operated Equipment	790	Power Operated Equipment	\$ -	\$ -	\$ -	\$ 773,156	\$ 72,068	\$ 701,088	\$ -	\$ -	0.00%	8.00	12.50%	\$ -	\$ 87,636	\$ -	\$ 87,636	
1955	Communications Equipment	330	Communication Towers	\$ 354,464	\$ -	\$ 354,464	\$ 186,146	\$ -	\$ 186,146	\$ -	\$ -	23.92	4.16%	35.00	\$ 2,800	\$ 14,821	\$ 3,318	\$ 20,139	
1955	Communications Equipment	330	Communication Towers	\$ 732,860	\$ -	\$ 732,860	\$ 1,732,473	\$ -	\$ 1,732,473	\$ 575,000	\$ -	10.00%	10.00%	\$ 173,705	\$ 173,705	\$ 27,500	\$ 201,205		
1955	Communications Equipment	332	Communication Equipment	\$ -	\$ -	\$ -	\$ 181,303	\$ -	\$ 181,303	\$ -	\$ -	0.00%	8.00	12.50%	\$ -	\$ 22,663	\$ -	\$ 22,663	
1960	Miscellaneous Equipment	795	Miscellaneous Equipment	\$ 740,726	\$ -	\$ 740,726	\$ 740,726	\$ -	\$ 740,726	\$ 20,000	\$ -	0.00%	8.00	12.50%	\$ -	\$ 7,659	\$ 1,290	\$ 8,949	
1960	System Supervisory Equipment	300	Scada RTUs	\$ 420,517	\$ 324	\$ 420,193	\$ 3,989,076	\$ -	\$ 3,989,076	\$ 778,800	\$ -	12.46%	8.00	10.00%	\$ 52,128	\$ 195,300	\$ 19,420	\$ 264,848	
1960	System Supervisory Equipment																		



1908	Buildings & Fixtures	356	Buildings - Improvements	\$ -	\$ -	\$ 545,579	\$ 545,579	\$ 41,000	0.00%	15.00	6.67%	\$ -	\$ 38,372	\$ 1,367	\$ 37,738		
1915	Office Furniture & Equipment	740	Office Furn & Equip	\$ -	\$ -	\$ 1,780,467	\$ 73,287	\$ 1,687,180	\$ 658,000	0.00%	5.00	20.00%	\$ -	\$ 391,436	\$ 89,809	\$ 493,295	
1920	Computer Equipment - Hardware	710	Computer Equip/Hardware	\$ -	\$ -	\$ 1,693,213	\$ 66,415	\$ 1,561,800	\$ 868,000	0.00%	3.00	33.33%	\$ -	\$ 503,600	\$ 144,667	\$ 666,267	
1930	Transportation Equipment	730	Transportation-Cars, Vans	\$ -	\$ -	\$ 3,382,158	\$ 1,149,597	\$ 2,212,561	\$ 760,000	0.00%	8.00	12.50%	\$ -	\$ 276,570	\$ 47,500	\$ 324,070	
1930	Transportation Equipment	740	Transportation-Large Vehicles	\$ 85,092	\$ -	\$ 7,801,853	\$ -	\$ 7,801,853	\$ 370,000	1.00	100.00%	12.00	8.33%	\$ 85,092	\$ 659,138	\$ 19,417	\$ 753,647
1930	Transportation Equipment	750	Trailers	\$ -	\$ -	\$ 301,846	\$ 31,846	\$ 270,000	\$ 180,000	-	-	10.00%	\$ -	\$ 27,000	\$ 9,000	\$ 36,000	
1935	Stores Equipment	760	Stores Equipment	\$ -	\$ -	\$ 328,293	\$ 7,651	\$ 320,642	\$ 15,000	0.00%	8.00	12.50%	\$ -	\$ 49,080	\$ 938	\$ 41,018	
1940	Tools, Shop & Garage Equipment	770	Tools Shop & Garage Equip	\$ -	\$ -	\$ 1,115,070	\$ 63,250	\$ 1,051,820	\$ 247,000	0.00%	8.00	12.50%	\$ -	\$ 181,477	\$ 15,438	\$ 146,915	
1945	Measurement & Test Equipment	780	Measurement & Test Equip	\$ -	\$ -	\$ 1,920,078	\$ 19,980	\$ 1,484,098	\$ 147,000	0.00%	8.00	12.50%	\$ -	\$ 195,512	\$ 9,188	\$ 198,700	
1950	Power Operated Equipment	790	Power Operated Equipment	\$ -	\$ -	\$ 773,156	\$ 81,156	\$ 692,000	\$ 140,000	0.00%	8.00	12.50%	\$ -	\$ 86,500	\$ 8,750	\$ 95,250	
1955	Communications Equipment	330	Communication Towers	\$ 330,643	\$ -	\$ 185,148	\$ -	\$ 185,148	\$ -	22.92	4.36%	35.00	2.80%	\$ 14,821	\$ 5,318	\$ -	\$ 20,139
1955	Communications Equipment	331	Communication - wireless	\$ 561,907	\$ -	\$ 2,342,473	\$ -	\$ 2,342,473	\$ 500,000	3.16	31.67%	10.00	10.00%	\$ 177,951	\$ 234,247	\$ 25,000	\$ 437,200
1955	Communications Equipment	332	Communication - equipment	\$ -	\$ -	\$ 181,303	\$ 68,503	\$ 112,800	\$ 50,000	0.00%	8.00	12.50%	\$ -	\$ 14,100	\$ 3,125	\$ 17,225	
1960	Miscellaneous Equipment	795	Miscellaneous Equipment	\$ -	\$ -	\$ 81,115	\$ 315	\$ 80,800	\$ 20,000	0.00%	8.00	12.50%	\$ -	\$ 10,100	\$ 1,250	\$ 11,350	
1980	System Supervisor Equipment	320	Scada RTUs	\$ 368,397	\$ -	\$ 4,682,805	\$ -	\$ 4,682,805	\$ 569,800	7.07	14.15%	20.00	5.00%	\$ 52,120	\$ 234,140	\$ 14,245	\$ 300,505
1980	System Supervisor Equipment	321	Scada Master Station	\$ -	\$ -	\$ 978,752	\$ 61,752	\$ 917,000	\$ 122,400	0.00%	10.00	10.00%	\$ -	\$ 91,700	\$ 6,120	\$ 97,820	
1995	Contributions & Grants	1995	Contributions & Grants-Credit	\$ 18,647,502	\$ -	\$ 6,193,698	\$ -	\$ 6,193,698	\$ -	3.82%	40.00	2.50%	\$ 744,708	\$ 164,964	\$ -	\$ 898,201	
2440	Deferred Revenue	1995	Deferred Revenue	\$ -	\$ -	\$ 36,705,171	\$ -	\$ 36,705,171	\$ 4,558,000	-	-	40.00	2.50%	\$ -	\$ 917,625	\$ 56,975	\$ 974,601
2005	Property Under Finance Lease	2005	Property Under Finance Lease	\$ -	\$ -	\$ 2,318,969	\$ -	\$ 2,318,969	\$ -	0.00%	40.00	2.50%	\$ -	\$ 87,874	\$ -	\$ 87,874	
	<b>Total</b>			<b>\$ 189,168,292</b>	<b>\$ 174,310</b>	<b>\$ 188,993,983</b>	<b>\$ 290,639,339</b>	<b>\$ 2,889,670</b>	<b>\$ 287,778,669</b>	<b>\$ 41,742,000</b>			<b>\$ 7,674,742</b>	<b>\$ 14,047,988</b>	<b>\$ 1,260,474</b>	<b>\$ 22,383,204</b>	

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

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

- Notes:**
- This is the net book value of assets that existed as at the date of the utility's change in depreciation policies (i.e. as at Jan. 1, 2012 or Jan. 1, 2013). These assets are to be depreciated at the average remaining service life. This amount will not change in years subsequent to the date of the utility's change in depreciation policies. This column is expected to be used until the assets that utility's change in depreciation policies are fully depreciated.
  - This is the opening gross book value of assets that have been acquired after the date of the utility's change in depreciation policies (i.e. additions starting in 2012/2013 for those who changed policies Jan. 1, 2012/2013). These assets are to be depreciated at the revised service life. The amount is expected to be equal to the opening gross book value of the prior year plus the prior year's
  - A recalculation should be performed to determine the average remaining life of opening balance of assets (i.e. excluding current year's additions) under the change in policies under CGAAP. For example, Asset A had a useful life of 20 years under CGAAP without the change in policies. On January 1 of the year of policy changes, Asset A was 3 years depreciated. As a result, Asset A life of 17 years (20 years less 3 years) as at January 1 of the year of policy changes. Due to making the change in policies under CGAAP, management re-assessed the asset useful lives and concluded that the revised useful life of Asset A is now 30 years. Therefore, the average remaining useful life of the opening balance of Asset A is determined to be 27 years (30 years less 3 years at January 1 of the year of policy changes).
  - The useful life used should be consistent with the OEB's regulatory accounting policies as set out in the Accounting Procedures Handbook for Electricity Distributors, effective Jan. 1, 2012 and also with the Report of the Board, Transition to International Financial Reporting Standards, EB-2008-040R, and the Kinetics Report.
  - OEB policy of the "half-year" rule - the applicant must ensure that additions 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 evidence.
  - This should include assets in column A (excl column G) that become fully depreciated since the date of the policy change. The amount input in b (excl column D) should equal the net book value of the asset as at the date of depreciation policy change
  - This should include assets in column D (excl column F) that have become fully depreciated. The amount input in e (excl column G) should equal the gross book value of the asset

Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule
2017	

Depreciation Expense per Appendix 2-BA Fixed Assets - Column J	Variance <sup>4</sup>
p	q = p-o
\$ 4,348,101	\$ 78,531
\$ 474,534	\$ 106,206
\$ 19,789	\$ -
\$ -	\$ -
\$ 6,897	\$ 599
\$ 5,566	\$ 36
\$ 249,776	\$ 294
\$ 16,391	\$ 169
\$ 22,743	\$ 0
\$ 43,096	\$ -
\$ 723,869	\$ 1,188
\$ 801,414	\$ 1,009
\$ 213,364	\$ 1,124
\$ 700,090	\$ 14,879
\$ 86,122	\$ 1,508
\$ -	\$ -
\$ 2,460,332	\$ 2
\$ 649,072	\$ 2,729
\$ 121,831	\$ 1,674
\$ 135,958	\$ 1,398
\$ 28,081	\$ 0
\$ 142,626	\$ 21,733
\$ 189,495	\$ 7,439
\$ 886,794	\$ 3,241
\$ 527,104	\$ 5,289
\$ 214,566	\$ 673
\$ 80,884	\$ 0
\$ 1,489,101	\$ 5,004
\$ 110,921	\$ 68
\$ 129,608	\$ 419
\$ 44,488	\$ -
\$ 42,471	\$ 182

\$	473	\$	0
\$	335,605	\$	1,069
\$	194,202	\$	998
\$	16,423	\$	717
\$	136,157	\$	3,884
\$	559,081	\$	8,458
\$	302,224	\$	10,483
\$	554,547	\$	11,115
\$	34,960	\$	472
\$	10,476	\$	5,826
\$	115,398	\$	3,910
\$	103,666	\$	5,587
\$	118,871	\$	12,990
\$	20,138	\$	0
\$	293,383	\$	2,339
\$	22,380	\$	0
\$	506	\$	0
\$	175,736	\$	1,573
\$	76,483	\$	1,100
\$	893,701	\$	0
\$	279,829	\$	9,563
\$	-	\$	-
\$	17,917,560	\$	278,963

existed as at the date of the

s additions.

would have a remaining service  
s) under the revised CGAAP as

Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule
2018	

Depreciation Expense per Appendix 2-BA Fixed Assets Column J	Variance 4		
P	S u P-C		
\$	4,226,103	\$	100,819
\$	598,550	\$	927
\$	22,478	\$	378
\$	-	\$	-
\$	8,921	\$	2
\$	5,765	\$	167
\$	252,407	\$	0
\$	17,560	\$	149
\$	22,778	\$	0
\$	43,096	\$	0
\$	751,421	\$	3,879
\$	832,700	\$	646
\$	223,641	\$	391
\$	806,945	\$	14,196
\$	92,459	\$	993
\$	-	\$	-
\$	2,304,891	\$	70
\$	766,232	\$	2,641
\$	152,327	\$	3,742
\$	144,621	\$	420
\$	27,448	\$	0
\$	1,544,564	\$	5,511
\$	203,613	\$	2,888
\$	715,318	\$	2,582
\$	607,746	\$	30,560
\$	220,327	\$	3,913
\$	78,213	\$	0
\$	1,575,384	\$	7,891
\$	118,287	\$	344
\$	134,066	\$	39
\$	44,486	\$	-
\$	49,178	\$	4,345
\$	473	\$	0
\$	338,775	\$	1,713
\$	177,626	\$	1,844
\$	17,633	\$	1,528
\$	136,484	\$	18,028
\$	452,411	\$	17,619
\$	307,459	\$	3,536
\$	580,660	\$	8,371
\$	38,126	\$	60
\$	33,188	\$	1,132
\$	118,083	\$	917
\$	123,124	\$	5,916
\$	118,376	\$	5
\$	20,138	\$	0
\$	311,519	\$	0
\$	22,403	\$	118
\$	505	\$	0
\$	200,016	\$	1,520
\$	72,338	\$	1,828
\$	893,701	\$	0
\$	414,680	\$	2,726
\$	57,974	\$	28,987
\$	18,444,912	\$	246,777

existed as at the date of the

s additions.

would have a remaining service  
s) under the revised CGAAP as

Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule
2019	

Depreciation Expense per Appendix 2-BA Fixed Assets Column J	Variance 4		
P	S u P-C		
\$	4,205,531	\$	119,401
\$	387,778	\$	2,780

\$	24,322	\$	37
\$	-	\$	-
\$	8,991	\$	0
\$	6,002	\$	0
\$	253,989	\$	103
\$	17,187	\$	493
\$	30,027	\$	2,488
\$	43,026	\$	0
\$	795,481	\$	1,081
\$	877,741	\$	192
\$	230,815	\$	872
\$	944,706	\$	19,962
\$	102,160	\$	2,486
\$	-	\$	-
\$	2,150,721	\$	3
\$	900,711	\$	2,241
\$	165,094	\$	2,003
\$	144,914	\$	290
\$	24,899	\$	207
\$	1,627,883	\$	3,006
\$	214,698	\$	5,970
\$	769,924	\$	7,094
\$	771,137	\$	15,352
\$	248,343	\$	975
\$	73,981	\$	0
\$	1,651,992	\$	13,421
\$	119,438	\$	274
\$	140,284	\$	2,560
\$	44,486	\$	0
\$	60,101	\$	3,268
\$	473	\$	0
\$	343,950	\$	2,536
\$	199,292	\$	1,447
\$	22,983	\$	1,913
\$	178,030	\$	22,630
\$	436,177	\$	13,978
\$	291,232	\$	15,102
\$	653,355	\$	9,110
\$	33,941	\$	244
\$	38,914	\$	60
\$	105,743	\$	8,143
\$	142,379	\$	3,663
\$	109,602	\$	16,066
\$	20,139	\$	0
\$	312,181	\$	0
\$	22,653	\$	0
\$	1,828	\$	2,028
\$	21,716	\$	888
\$	54,672	\$	588
\$	893,701	\$	0
\$	524,629	\$	4,159
\$	57,974	\$	0
\$	57,974	\$	0
\$	18,846,727	\$	165,095

existed as at the date of the

s additions.

would have a remaining service

s) under the revised COGAP as

Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule
2020	

Depreciation Expense per Appendix 2-BA Fixed Assets, Column 1	Variance 4		
P	Q-P=2		
\$	4,673,729	\$	37,798
\$	341,151	\$	19,968
\$	12,116	\$	-
\$	26,473	\$	868
\$	-	\$	0
\$	8,991	\$	0
\$	6,002	\$	0
\$	328,186	\$	959
\$	17,746	\$	346
\$	32,122	\$	1,651
\$	43,026	\$	0
\$	837,806	\$	6,791
\$	912,360	\$	3,768
\$	260,983	\$	7,298
\$	1,098,051	\$	22,613
\$	123,743	\$	493
\$	2,527	\$	12,634
\$	2,021,916	\$	0
\$	1,006,247	\$	41,022
\$	180,074	\$	3,282
\$	148,428	\$	4,585
\$	22,875	\$	0
\$	1,672,095	\$	14,275
\$	233,329	\$	378
\$	789,739	\$	4,683
\$	897,436	\$	18,203
\$	263,710	\$	4,812
\$	76,656	\$	0
\$	1,749,276	\$	5,346
\$	121,726	\$	633
\$	150,074	\$	284
\$	44,486	\$	0
\$	67,819	\$	301
\$	473	\$	0
\$	327,621	\$	4
\$	213,049	\$	1,252
\$	31,174	\$	425
\$	249,895	\$	3,139
\$	403,012	\$	24,883
\$	241,076	\$	30,723
\$	702,970	\$	22,247
\$	27,282	\$	2,801
\$	38,706	\$	207
\$	105,788	\$	8,776
\$	169,681	\$	2,114
\$	106,958	\$	1,046
\$	20,139	\$	0
\$	318,376	\$	0
\$	22,653	\$	0
\$	7,514	\$	60
\$	238,407	\$	693
\$	62,053	\$	6,889
\$	893,701	\$	0
\$	673,150	\$	9,350
\$	57,974	\$	0
\$	57,974	\$	0
\$	19,845,882	\$	208,712

existed as at the date of the

s additions.

i would have a remaining service  
s) under the revised CGMP as

Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule
2021	

Depreciation Expense per Appendix 2-BA Fixed Assets.		Variance <sup>1</sup>
Column J		
P	Q	P-Q
\$ 4,657,700	\$ 0	
\$ 122,200	\$ 69	
\$ 137,300	\$ 41	
\$ 29,700	\$ 40	
\$ -	\$ -	
\$ 9,200	\$ 96	
\$ 6,400	\$ 15	
\$ 331,000	\$ 7	
\$ 19,000	\$ 24	
\$ 38,100	\$ 36	
\$ 43,100	\$ 4	
\$ 894,400	\$ 95	
\$ 973,900	\$ 32	
\$ 293,700	\$ 76	
\$ 1,259,400	\$ 35	
\$ 139,300	\$ 62	
\$ 30,300	\$ 22	
\$ 1,919,800	\$ 26	
\$ 1,175,100	\$ 24	
\$ 209,700	\$ 8	
\$ 159,300	\$ 9	
\$ 21,900	\$ 9	
\$ 1,776,800	\$ 45	
\$ 240,300	\$ 26	
\$ 832,600	\$ 45	
\$ 1,032,000	\$ 95	
\$ 293,400	\$ 29	
\$ 75,000	\$ 27	
\$ 1,818,600	\$ 3	
\$ 128,100	\$ 23	
\$ 164,200	\$ 45	
\$ 44,500	\$ 14	
\$ 75,000	\$ 33	
\$ 500	\$ 27	
\$ 190,400	\$ 50	
\$ 225,100	\$ 111	
\$ 35,000	\$ 39	
\$ 313,800	\$ 10	
\$ 983,300	\$ 9	
\$ 273,900	\$ 37	
\$ 750,500	\$ 531	
\$ 32,000	\$ 51	
\$ 39,700	\$ 2	
\$ 134,500	\$ 12	
\$ 173,100	\$ 20	
\$ 87,600	\$ 36	
\$ 20,100	\$ 30	
\$ 393,700	\$ 9	
\$ 22,700	\$ 37	
\$ 8,900	\$ 11	
\$ 269,800	\$ 40	
\$ 92,100	\$ 79	
\$ 300,000	\$ 299	
\$ 838,000	\$ 46	
\$ 58,000	\$ 26	
\$ 20,913,500	\$ 1,202	

i existed as at the date of the

s additions.

i would have a remaining service  
s) under the revised CGMP as

Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule
2022	

Depreciation Expense per Appendix 2-BA Fixed Assets.		Variance <sup>1</sup>
Column J		
P	Q	P-Q
\$ 119,800	\$ 2,593	
\$ 5,111,000	\$ -	
\$ 119,300	\$ 33	
\$ 137,300	\$ 9	
\$ 19,900	\$ 24	
\$ -	\$ -	
\$ 9,500	\$ 43	
\$ 7,200	\$ 32	
\$ 331,300	\$ 14	
\$ 17,400	\$ 35	
\$ 41,600	\$ 13	
\$ 43,100	\$ 5	
\$ 924,800	\$ 69	
\$ 1,035,900	\$ 97	
\$ 313,300	\$ 44	
\$ 1,375,600	\$ 73	
\$ 146,100	\$ 98	
\$ 30,300	\$ -	
\$ 1,750,900	\$ 1	
\$ 1,265,200	\$ 21	
\$ 240,000	\$ 50	
\$ 157,200	\$ 27	
\$ 21,500	\$ 9	
\$ 1,871,100	\$ 20	
\$ 247,800	\$ 87	
\$ 87,400	\$ 39	
\$ 1,175,300	\$ 5	
\$ 306,400	\$ 68	
\$ 73,000	\$ 27	
\$ 1,869,900	\$ 37	
\$ 137,400	\$ 66	
\$ 178,400	\$ 61	
\$ 44,500	\$ 44	
\$ 87,600	\$ 50	
\$ 900	\$ 37	
\$ 176,600	\$ 24	
\$ 239,000	\$ 4	

\$ 37,800	\$ 61
\$ 403,200	\$ 36
\$ 865,300	\$ 53
\$ 324,100	\$ 30
\$ 750,000	\$ 46
\$ 35,000	\$ -
\$ 41,000	\$ 18
\$ 146,900	\$ 10
\$ 194,700	\$ 0
\$ 95,300	\$ 50
\$ 20,100	\$ 37
\$ 437,200	\$ 0
\$ 17,200	\$ 25
\$ 11,400	\$ 33
\$ 300,000	\$ 500
\$ 97,800	\$ 20
\$ 200,000	\$ 699
\$ 975,000	\$ 396
\$ 58,000	\$ 28
<b>\$ 22,379,800</b>	<b>\$ 3,484</b>

existed as at the date of the

s additions.

would have a remaining service  
s) under the revised CGAAP as

File Number:

EB-2021-0041

Exhibit:

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## Appendix 2-D Overhead Expense

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

OM&A Before Capitalization	2018 Historical Year	2019 Historical Year	2020 Historical Year	2021 Bridge Year	2022 Test Year
Asset management	\$ 5,677,944	\$ 5,325,832	\$ 5,530,420	\$ 6,056,300	\$ 6,283,000
Operations and maintenance	\$ 17,194,897	\$ 17,205,833	\$ 17,834,728	\$ 18,903,800	\$ 19,454,600
Metering and data management	\$ 3,653,969	\$ 3,773,530	\$ 3,887,226	\$ 4,174,800	\$ 4,339,100
Information technology	\$ 6,600,759	\$ 7,197,586	\$ 7,597,947	\$ 8,609,200	\$ 9,142,800
Customer service and collections	\$ 2,952,638	\$ 3,203,941	\$ 3,240,234	\$ 3,951,700	\$ 4,285,400
Corporate communications	\$ 1,027,752	\$ 1,255,035	\$ 1,114,541	\$ 1,404,900	\$ 1,505,000
Human resources, health and safety	\$ 1,647,066	\$ 1,803,655	\$ 1,858,744	\$ 1,890,500	\$ 2,031,200
Facilities and environmental services	\$ 3,290,437	\$ 3,394,554	\$ 3,503,427	\$ 3,644,500	\$ 3,736,900
Corporate services	\$ 5,280,046	\$ 5,311,884	\$ 5,731,238	\$ 5,619,040	\$ 5,709,700
Locate services	\$ 1,061,779	\$ 1,038,641	\$ 1,117,756	\$ 1,096,400	\$ 1,125,700
Fleet services (gross expenditures)	\$ 4,405,792	\$ 4,510,635	\$ 4,801,883	\$ 5,169,400	\$ 5,299,900
Materials management (gross expenditures)	\$ 976,942	\$ 1,043,825	\$ 1,164,601	\$ 1,381,000	\$ 1,414,200
Fleet and materials management cost allocations	-\$ 3,337,925	-\$ 3,349,519	-\$ 3,531,596	-\$ 3,859,500	-\$ 3,966,400
<b>Total OM&amp;A Before Capitalization (B)</b>	<b>\$ 50,432,097</b>	<b>\$ 51,715,433</b>	<b>\$ 53,851,149</b>	<b>\$ 58,042,040</b>	<b>\$ 60,361,100</b>

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

Capitalized OM&A	2018 Historical Year	2019 Historical Year	2020 Historical Year	2021 Bridge Year	2022 Test Year	Directly Attributable? (Yes/No)	Explanation for Change in Overhead Capitalized
Asset management	\$ 1,539,981	\$ 1,597,616	\$ 1,898,519	\$ 2,007,100	\$ 2,073,300	Yes	No changes.
Operations and maintenance	\$ 6,152,536	\$ 6,164,107	\$ 6,249,519	\$ 7,531,800	\$ 7,688,700	Yes	No changes.
Metering and data management	\$ 296,863	\$ 132,108	\$ 286,166	\$ 293,800	\$ 302,200	Yes	No changes.
Information Technology	\$ 1,281,371	\$ 1,601,227	\$ 2,372,818	\$ 2,764,800	\$ 2,833,900	Yes	No changes.
Customer service and collections	\$ 139,948	\$ 88,965	\$ 159,909	\$ 336,000	\$ 336,000	Yes	No changes.
Corporate communications	\$ -	\$ 3,852	\$ 6,252	\$ 112,100	\$ 114,600	Yes	No changes.
Human resources, health and safety	\$ -	\$ -	\$ 1,843	\$ -	\$ -	Yes	No changes.
Facilities and environmental services	\$ 587	\$ 1,681	\$ 12,019	\$ -	\$ -	Yes	No changes.
Fleet services (gross expenditures)	\$ 1,422,742	\$ 1,495,134	\$ 1,651,462	\$ 1,789,000	\$ 1,823,500	Yes	No changes.
Materials management (gross expenditures)	\$ 298,444	\$ 259,702	\$ 285,390	\$ 402,100	\$ 410,900	Yes	No changes.
<b>Total Capitalized OM&amp;A (A)</b>	<b>\$ 11,132,473</b>	<b>\$ 11,344,393</b>	<b>\$ 12,923,898</b>	<b>\$ 15,236,700</b>	<b>\$ 15,583,100</b>		
<b>% of Capitalized OM&amp;A (=A/B)</b>	<b>22%</b>	<b>22%</b>	<b>24%</b>	<b>26%</b>	<b>26%</b>		

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TO BE UPDATED AT DRAFT RATE ORDER STAGE

**Appendix 2-FA  
 Renewable Generation Connection Investment Summary (past investments or over the future rate setting period)**

Enter the details of the Renewable Generation Connection projects as described in the appropriate section of the Filing Requirements.

All costs entered on this page will be transferred to the appropriate cells in the appendices that follow.

**For Part A**, Renewable Enabling Improvements (REI), these amounts will be transferred to Appendix 2 - FB

**For Part B**, Expansions, these amounts will be transferred to Appendix 2 - FC

If there are more than five projects proposed to be in-service in a certain year, please amend the tables below and ensure that the formulae for the Total Amounts in any given rate year are updated.

Based on the current methodology and allocation, amounts allocated represent 6% for REI Connection Investments and 17% for Expansion Investments. (EB-2009-0349, 6-10-2010, p. 15, note 9)

**Ensure that OM&A costs below are not included in Recoverable OM&A (App. 2-JA)**

There are two scenarios described below. Separate sets of spreadsheets (2-FA, 2-FB, 2-FC) should be submitted for each scenario as required.

**Scenario 1:**

Past Investments with No Recovery. The distributor has made investments in the past (during the IRM Years), but has not received approval for these projects and therefore did not receive revenue from the IESO under Regulation 330/09 and did not receive ratepayer revenue for the direct benefit portion of the investment.

The WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage should correspond to the distributor's last Cost of Service approval.

The Direct Benefit portion of the calculated Revenue Requirement for each year should be summed and can be applied for recovery from the distributor's ratepayers through a rate rider.

The Provincial Recovery portion of the calculated Revenue Requirement for each year should be summed and can be applied for recovery from the IESO through a separate order.

**Scenario 2:**

Investments in the Test Year and Beyond. Distributor plans to make investments in 2022 and/or beyond. These investments should be added to 2-FA in the appropriate year.

The WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage should correspond to the distributor's current application.

**Part A**

**REI Investments (Direct Benefit at 6%)**

**Project 1**

**Name:** REI Connection Project

Capital Costs

Incremental OM&A (Start-Up)

Incremental OM&A (Ongoing)

	Test Year									
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Capital Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incremental OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incremental OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Project 2**

**Name:** REI Connection Project

Capital Costs

Incremental OM&A (Start-Up)

Incremental OM&A (Ongoing)

Capital Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incremental OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incremental OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Project 3**

**Name:** REI Connection Project

Capital Costs

Incremental OM&A (Start-Up)

Incremental OM&A (Ongoing)

Capital Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incremental OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incremental OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Project 4**

**Name:** REI Connection Project

Capital Costs

Incremental OM&A (Start-Up)

Incremental OM&A (Ongoing)

Capital Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incremental OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incremental OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Project 5**

**Name:** REI Connection Project

Capital Costs

Incremental OM&A (Start-Up)

Incremental OM&A (Ongoing)

Capital Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incremental OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Incremental OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Total Capital Costs**

**Total Incremental OM&A (Start-Up)**

**Total Incremental OM&A (Ongoing)**

Total Capital Costs	\$	-	\$	-	\$	-	\$	-	\$	-
Total Incremental OM&A (Start-Up)	\$	-	\$	-	\$	-	\$	-	\$	-
Total Incremental OM&A (Ongoing)	\$	-	\$	-	\$	-	\$	-	\$	-























File Number: EB-2021-0041

Exhibit:

Tab:

Schedule:

Page:

Date:

**Appendix 2-G  
Service Reliability and Quality Indicators  
Service Reliability**

Index	Excluding Loss of Supply and Major Event Days					Including Major Event Days, Excluding Loss of Supply					Including Loss of Supply, Excluding Major Event Days					Including Loss of Supply and Major Event Days				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
SAIDI	0.97	0.93	0.82	0.80	0.86	0.97	1.31	1.36	1.14	0.86	0.99	0.94	0.90	0.89	0.95	0.99	1.42	1.44	1.37	0.95
SAIFI	1.03	1.00	1.40	1.14	1.05	1.03	1.28	1.80	1.33	1.05	1.24	1.15	1.79	1.71	1.48	1.24	1.51	2.20	2.09	1.48

**5 Year Historical Average**

SAIDI	0.874	1.127	0.933	1.232
SAIFI	1.123	1.297	1.476	1.706

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

**Service Quality**

Indicator	OEB Minimum Standard	2016	2017	2018	2019	2020
Low Voltage Connections	90.0%	96.60%	97.56%	99.48%	99.32%	98.86%
High Voltage Connections	90.0%	100.00%	100.00%	100.00%	100.00%	100.00%
Telephone Accessibility	65.0%	67.00%	68.57%	70.33%	76.79%	73.41%
Appointments Met	90.0%	99.90%	99.87%	100.00%	100.00%	100.00%
Written Response to Enquires	80.0%	100.00%	100.00%	100.00%	100.00%	100.00%
Emergency Urban Response	80.0%	97.30%	96.46%	97.04%	98.29%	93.15%
Emergency Rural Response	80.0%	N/A	N/A	N/A	N/A	N/A
Telephone Call Abandon Rate	10.0%	3.10%	2.95%	3.02%	2.85%	3.82%
Appointment Scheduling	90.0%	98.79%	95.21%	82.75%	100.00%	100.00%
Rescheduling a Missed Appointment	100.0%	100.00%	100.00%	N/A	N/A	N/A
Reconnection Performance Standard	85.0%	99.20%	99.92%	99.95%	99.74%	100.00%



**Appendix 2-I  
 Load Forecast CDM Adjustment Work Form**

Appendix 2-I was initially developed to help determine what would be the amount of CDM savings needed in each year to cumulatively achieve the ~~four-year~~ 2011-2014 CDM target. This determined the amount of kWh (and with translation, kW of demand) savings that were converted into dollar balances for the LRAMVA, and also to determine the related adjustment to the load forecast to account for OPA-reported savings. Beginning in the 2015 year, it was adjusted because the persistence of 2011-2014 CDM programs will be an adjustment to the load forecast in addition to the estimated savings for the first year (2015) for the new 2015-2020 CDM plan. This appendix has been updated for 2022 rate applications to acknowledge that in accordance with the Minister of Energy's March 20, 2019 Directive to the IESO, the Conservation First Framework (CFF) is no longer in effect. As distributors are no longer working towards the former 2015-2020 CDM targets, for 2019 and 2020 CDM activity, distributors may propose a CDM manual adjustment to the load forecast. If a distributor elects to propose a CDM manual adjustment to the load forecast, only CDM projects that are subject to a contractual agreement entered into between the distributor and a customer by April 30, 2019 under a former CFF program should be included in the proposed CDM manual adjustment to the load forecast. Distributors should provide relevant documentation to support the CDM manual adjustments ~~for 2019 and 2020 CDM projects~~, if any, including the corresponding CFF program, project timelines and projected savings.

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

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

For 2022 rate applications, distributors should ensure that the sum of the results for the 2015 to 2019 program years is consistent with the results provided by the IESO. For the 2020 and 2021 program year (as applicable), distributors that elect to propose a CDM manual adjustment, should only include the projected CDM savings from projects that are subject to contractual agreements between the distributor and customer made on or before April 30, 2019 under the former CFF.

Former CFF 6 Year (2015-2020) kWh Target*								
	2015	2016	2017	2018	2019	2020	2021** Total for 2022**	
	%							
2015 CDM Programs						#DIV/0!		
2016 CDM Programs						#DIV/0!		
2017 CDM Programs						#DIV/0!		
2018 CDM Programs						#DIV/0!		
2019 CDM Programs						#DIV/0!		
2020 CDM Programs						#DIV/0!		
<b>Total in Year</b>						#DIV/0!		
	kWh							
2015 CDM Programs								
2016 CDM Programs								
2017 CDM Programs								
2018 CDM Programs								
2019 CDM Programs								
2020 CDM Programs								
2021 CDM Programs (if applicable)***								
<b>Total in Year</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

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

\*\* If a distributor wishes to include projected savings that persist from former Conservation First programs into the 2022 test year, you may do so. Please provide relevant supporting documentation to show the savings persistence into 2022.

\*\*\* If a distributor expects impacts from any CFF-related projects not deployed by April 2019, but for which a distributor is contractually obligated to complete (or for other programs delivered by the distributor after April 2019), a distributor may include these amounts as part of a CDM manual adjustment to the 2022 load forecast, but must ensure that sufficient supporting evidence is provided in support of all estimated CDM savings.

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

**Determination of 2022 Load Forecast Adjustment**

The OEB determined that the "net" number should be used in its Decision and Order with respect to Centre Wellington Hydro Ltd.'s 2013 Cost of Service rates (EB-2012-0113). This approach has also been used in Settlement Agreements accepted by the OEB in other 2013 and 2014 applications. The distributor should select whether the adjustment is done on a "net" or "gross" basis, but must support a proposal for the adjustment being done on a "gross" basis. Sheet 2-I defaults to the adjustment being done on a "net" basis consistent with OEB policy and practice.





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

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

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

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

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

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

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

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

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

**Notes:**

- <sup>(1)</sup> "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.
- <sup>(2)</sup> For 2022 Cost of Service rebasers, the typical situation is that 2018 would have been the most recent cost of service rebasing application. If the most recent rebasing application was for a rate year other than 2018, that year should be used. An applicant must provide historical information back to the greater of: a) at least five (5) historical actual years; or b) to its last cost of service application.
- <sup>(3)</sup> Consumption must be provided on a total distribution system basis as well as at a customer class level.
- <sup>(4)</sup> Revenues exclude commodity charges.

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

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

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

**Distribution System (Total)**

	Calendar Year (for 2022 Cost of Service)	Consumption (kWh) <sup>(3)</sup>			
			Actual (Weather actual)	Weather- normalized	Weather- normalized
Historical	2016	Actual			
Historical	2017	Actual	3,178,422,069	3,198,676,144	OEB-approved
Historical	2018	Actual	3,310,791,495	3,287,913,250	
Historical	2019	Actual	3,211,003,829	3,188,766,813	
Historical	2020	Actual	3,163,553,021	3,188,414,205	
Bridge Year	2021	Forecast		3,132,892,604	
Test Year	2022	Forecast		3,130,563,323	

Variance Analysis	Year	Year-over-year		Versus OEB- approved
	2016			
2017				
2018		4.2%	2.8%	
2019		-3.0%	-3.0%	
2020		-1.5%	0.0%	
2021			-1.7%	
2022			-0.1%	
Geometric Mean				



Customer Class Analysis (one for each Customer Class, excluding MicroFIT and Standby)

1 Customer Class:

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

	Calendar Year (for 2022 Cost of Service)	Customers			Consumption (kWh) <sup>(b)</sup>			Consumption (kWh) per Customer				
		Actual			Actual (Weather actual)	Weather-normalized	Weather-normalized	Actual (Weather actual)	Weather-normalized	Weather-normalized		
Historical	2016	Actual	142,206	OEB-approved	Actual	1,090,996,379.20			Actual	7,322.00	0.00	OEB-approved
Historical	2017	Actual	143,918		Actual	1,041,232,119.00			Actual	7,881.39	0.00	
Historical	2018	Actual	145,514		Actual	1,134,273,426.70		OEB-approved	Actual	7,558.25	0.00	
Historical	2019	Actual	146,977		Actual	1,099,830,560.04			Actual	7,991.53	0.00	
Historical	2020	Actual	148,601		Actual	1,174,570,750.66			Actual	0.00	8,012.23	
Bridge Year	2021	Forecast	150,243		Forecast		1,190,625,327.67		Forecast	0.00	8,120.15	
Test Year	2022	Forecast			Forecast		1,219,995,337.97		Forecast			

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved
		2016			2016			2016	
	2017			2017	-4.6%		2017		
	2018	1.2%		2018	8.9%		2018	7.6%	
	2019	1.1%		2019	-3.0%		2019	-4.1%	
	2020	1.0%		2020	6.8%		2020	5.7%	
	2021	1.1%		2021			2021		
	2022	1.1%		2022	2.5%		2022	1.3%	
	Geometric Mean			Geometric Mean	2.5%		Geometric Mean		

	Calendar Year (for 2022 Cost of Service)	Revenues		
		Actual		
Historical	2016	Actual	\$ 41,980,668	OEB-approved
Historical	2017	Actual	\$ 43,603,706	
Historical	2018	Actual	\$ 42,826,304	
Historical	2019	Actual	\$ 44,271,919	
Historical	2020	Actual	\$ 45,095,815	
Bridge Year (Forecast)	2021	Forecast	\$ 52,382,881	
Test Year (Forecast)	2022	Forecast		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
		2016	
	2017		
	2018	3.9%	
	2019	-1.8%	
	2020	3.4%	
	2021	1.9%	
	2022	16.2%	
	Geometric Mean		

2 Customer Class: General Service < 50 kW

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

	Calendar Year (for 2022 Cost of Service)	Customers			Consumption (kWh) <sup>(3)</sup>			Consumption (kWh) per Customer			
		Actual			Actual (Weather actual)	Weather- normalized	Weather- normalized	Actual (Weather actual)	Weather- normalized	Weather- normalized	
Historical	2016	Actual			Actual	393,919,990.00			Actual		
Historical	2017	Actual	12,575	OEB-approved	Actual	384,261,420.00			Actual	30,557.57	0.00 OEB-approved
Historical	2018	Actual	12,634		Actual	396,936,107.70		OEB-approved	Actual	31,418.09	0.00
Historical	2019	Actual	12,771		Actual	395,444,421.75			Actual	30,964.25	0.00
Historical	2020	Actual	12,891		Actual	374,492,024.29			Actual	29,050.66	0.00
Bridge Year	2021	Forecast	12,981		Forecast		367,958,827.14		Forecast	0.00	28,346.29
Test Year	2022	Forecast	13,071		Forecast		365,492,042.32		Forecast	0.00	27,962.06

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2017			2017	-2.5%		2017		
	2018	0.5%		2018	3.3%		2018	2.8%	
	2019	1.1%		2019	-0.4%		2019	-1.4%	
	2020	0.9%		2020	-5.3%		2020	-6.2%	
	2021	0.7%		2021			2021		
	2022	0.7%		2022	-0.7%		2022	-1.4%	
	Geometric Mean			Geometric Mean	-1.7%		Geometric Mean		

	Calendar Year (for 2022 Cost of Service)	Revenues		
		Actual		
Historical	2016	Actual		
Historical	2017	Actual	\$ 8,927,718	OEB-approved
Historical	2018	Actual	\$ 9,360,419	
Historical	2019	Actual	\$ 9,281,935	
Historical	2020	Actual	\$ 9,665,015	
Bridge Year (Forecast)	2021	Forecast	\$ 9,792,809	
Test Year (Forecast)	2022	Forecast	\$ 10,488,655	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved
	2017		
	2018	4.8%	
	2019	-0.8%	
	2020	4.1%	
	2021	1.3%	
	2022	7.1%	
	Geometric Mean		

3 Customer Class: General Service > 50 kW

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

	Calendar Year (for 2022 Cost of Service)	Customers			Consumption (kWh) <sup>(3)</sup>			Consumption (kWh) per Customer			
		Actual			Actual (Weather actual)	Weather-normalized	Weather-normalized	Actual (Weather actual)	Weather-normalized	Weather-normalized	
Historical	2016	Actual			Actual	1,481,119,682.90			Actual		
Historical	2017	Actual	1,598	OEB-approved	Actual	1,456,743,101.00		OEB-approved	Actual	911,603.94	0.00 OEB-approved
Historical	2018	Actual	1,615		Actual	1,497,045,852.40			Actual	926,963.38	0.00
Historical	2019	Actual	1,572		Actual	1,456,298,256.00			Actual	926,398.38	0.00
Historical	2020	Actual	1,534		Actual	1,371,744,686.81			Actual	894,227.31	0.00
Bridge Year	2021	Forecast	1,524		Forecast		1,355,514,263.64		Forecast	0.00	889,279.31
Test Year	2022	Forecast	1,511		Forecast		1,336,134,398.01		Forecast	0.00	884,271.61

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved
	2017			2017	-1.6%		2017		
	2018	1.1%		2018	2.8%		2018	1.7%	
	2019	-2.7%		2019	-2.7%		2019	-0.1%	
	2020	-2.4%		2020	-5.8%		2020	-3.5%	
	2021	-0.6%		2021			2021		
	2022	-0.9%		2022		-1.4%	2022		-0.6%
	Geometric Mean			Geometric Mean	-2.5%		Geometric Mean		

	Calendar Year (for 2022 Cost of Service)	Revenues			Demand (kW)			Demand (kW) per Customer			
		Actual			Actual (Weather actual)	Weather-normalized	Weather-normalized	Actual (Weather actual)	Weather-normalized	Weather-normalized	
Historical	2016	Actual			Actual	3763315.33			Actual		
Historical	2017	Actual	\$ 12,967,622	OEB-approved	Actual	3725835.6		OEB-approved	Actual	0.287318349	0 OEB-approved
Historical	2018	Actual	\$ 13,330,395		Actual	3758358.43			Actual	0.281939012	0
Historical	2019	Actual	\$ 12,919,878		Actual	3668056.82			Actual	0.283908012	0
Historical	2020	Actual	\$ 13,454,157		Actual	3432956.5			Actual	0.255159536	0
Bridge Year (Forecast)	2021	Forecast	\$ 13,039,691		Forecast		3412390.686		Forecast	0	0.261692609
Test Year (Forecast)	2022	Forecast	\$ 13,436,696		Forecast		3363561.532		Forecast	0	0.250326534

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved
	2017			2017	-1.0%		2017		
	2018	2.8%		2018	0.9%		2018	-1.9%	
	2019	-3.1%		2019	-2.4%		2019	0.7%	
	2020	4.1%		2020	-6.4%		2020	-10.1%	
	2021	-3.1%		2021			2021		
	2022	3.0%		2022		-1.4%	2022		-4.3%
	Geometric Mean			Geometric Mean	-3.0%		Geometric Mean		

4 Customer Class:

Co-Gen

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

kW

	Calendar Year (for 2022 Cost of Service)	Customers			Consumption (kWh) <sup>(3)</sup>			Consumption (kWh) per Customer			
		Actual			Actual (Weather actual)	Weather- normalized	Weather- normalized	Actual (Weather actual)	Weather- normalized	Weather- normalized	
Historical	2016				Actual	49,560,447.00			Actual		
Historical	2017				Actual	44,968,462.00			Actual	7,494,743.67	0.00 OEB-approved
Historical	2018	Actual	6	OEB-approved	Actual	48,833,253.00		OEB-approved	Actual	6,976,179.00	0.00
Historical	2019	Actual	7		Actual	35,020,139.15			Actual	5,002,877.02	0.00
Historical	2020	Actual	8		Actual	36,277,790.61			Actual	4,534,723.83	0.00
Bridge Year	2021	Forecast	9		Forecast		33,474,101.29		Forecast	0.00	3,893,830.85
Test Year	2022	Forecast	9		Forecast		30,252,424.12		Forecast	0.00	3,361,380.46

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2017			2017	-9.3%		2017		
	2018	16.7%		2018	8.6%		2018	-6.9%	
	2019	0.0%		2019	-28.3%		2019	-28.3%	
	2020	14.3%		2020	3.6%		2020	-9.4%	
	2021	7.5%		2021			2021		
	2022	4.7%		2022		-9.6%	2022		-13.7%
	Geometric Mean			Geometric Mean	-9.9%		Geometric Mean		

	Calendar Year (for 2022 Cost of Service)	Revenues			Demand (kW)			Demand (kW) per Customer			
		Actual			Actual (Weather actual)	Weather- normalized	Weather- normalized	Actual (Weather actual)	Weather- normalized	Weather- normalized	
Historical	2016				Actual	88638.53			Actual		
Historical	2017				Actual	72027.74			Actual	0.263609787	0 OEB-approved
Historical	2018	Actual	\$	273,236 OEB-approved	Actual	92244.87		OEB-approved	Actual	0.218926488	0
Historical	2019	Actual	\$	178,464	Actual	55790.88			Actual	0.312617767	0
Historical	2020	Actual	\$	353,519	Actual	69257.32			Actual	0.195908272	0
Bridge Year (Foreca	2021	Forecast	\$	452,261	Forecast		72330.2025		Forecast	0	0.159930319
Test Year (Forecast	2022	Forecast	\$	297,448	Forecast		72330.2025		Forecast	0	0.243169391

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2017			2017	-18.7%		2017		
	2018	54.2%		2018	28.1%		2018	-17.0%	
	2019	-57.6%		2019	-39.5%		2019	42.8%	
	2020	98.1%		2020	24.1%		2020	-37.3%	
	2021	27.9%		2021		0.0%	2021		
	2022	-34.2%		2022			2022		52.0%
	Geometric Mean			Geometric Mean	-7.9%		Geometric Mean		

5 Customer Class: Co-Gen Stand-by

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

	Calendar Year (for 2022 Cost of Service)	Customers			Consumption (kWh) <sup>(B)</sup>			Consumption (kWh) per Customer		
		Actual	Weather-normalized	Weather-normalized	Actual (Weather actual)	Weather-normalized	Weather-normalized	Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	2016	Actual	OEB-approved		Actual			Actual		
Historical	2017	Actual			Actual			Actual		
Historical	2018	Actual			Actual	OEB-approved		Actual	OEB-approved	
Historical	2019	Actual			Actual			Actual		
Historical	2020	Actual			Actual			Actual		
Bridge Year	2021	Forecast			Forecast			Forecast		
Test Year	2022	Forecast			Forecast			Forecast		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved
		2016			2016			2016	
	2017			2017			2017		
	2018			2018			2018		
	2019			2019			2019		
	2020			2020			2020		
	2021			2021			2021		
	2022			2022			2022		
	Geometric Mean			Geometric Mean			Geometric Mean		

	Calendar Year (for 2022 Cost of Service)	Revenues			Demand (kW)			Demand (kW) per Customer		
		Actual	Weather-normalized	Weather-normalized	Actual (Weather actual)	Weather-normalized	Weather-normalized	Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	2016	Actual			Actual	154800		Actual		
Historical	2017	Actual	\$ 477,649	OEB-approved	Actual	156400		Actual	0.327437011	0
Historical	2018	Actual	\$ 545,534		Actual	172800	OEB-approved	Actual	0.316753755	0
Historical	2019	Actual	\$ 546,262		Actual	172800		Actual	0.316331585	0
Historical	2020	Actual	\$ 550,670		Actual	172800		Actual	0.313799736	0
Bridge Year (Forecast)	2021	Forecast	\$ 554,336		Forecast	172800		Forecast	0	0.311724077
Test Year (Forecast)	2022	Forecast	\$ 532,363		Forecast	172800		Forecast	0	0.324590356

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved
		2016			2016			2016	
	2017			2017	1.0%		2017		
	2018	14.2%		2018	10.5%		2018	-3.3%	
	2019	0.1%		2019	0.0%		2019	-0.1%	
	2020	0.8%		2020	0.0%		2020	-0.8%	
	2021	0.7%		2021			2021		
	2022	-4.0%		2022		0.0%	2022	4.1%	
	Geometric Mean			Geometric Mean	3.7%		Geometric Mean		

6 Customer Class:

Large Use

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

kW

	Calendar Year (for 2022 Cost of Service)	Customers			Consumption (kWh) <sup>(3)</sup>			Consumption (kWh) per Customer			
		Actual			Actual (Weather actual)	Weather- normalized	Weather- normalized	Actual (Weather actual)	Weather- normalized	Weather- normalized	
Historical	2016	Actual			Actual	132,844,272.00			Actual		
Historical	2017	Actual	1	OEB-approved	Actual	117,005,431.00		OEB-approved	Actual	117,005,431.00	0.00 OEB-approved
Historical	2018	Actual	1		Actual	116,791,074.00			Actual	116,791,074.00	0.00
Historical	2019	Actual	1		Actual	110,801,180.53			Actual	110,801,180.53	0.00
Historical	2020	Actual	1		Actual	103,009,408.48			Actual	103,009,408.48	0.00
Bridge Year	2021	Forecast	1		Forecast		96,452,693.29		Forecast	0.00	96,452,693.29
Test Year	2022	Forecast	1		Forecast		90,751,529.86		Forecast	0.00	90,751,529.86

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2017			2017	-11.9%		2017		
	2018	0.0%		2018	-0.2%		2018	-0.2%	
	2019	0.0%		2019	-5.1%		2019	-5.1%	
	2020	0.0%		2020	-7.0%		2020	-7.0%	
	2021	0.0%		2021			2021		
	2022	0.0%		2022	-5.9%		2022	-5.9%	
	Geometric Mean			Geometric Mean	-8.1%		Geometric Mean		

	Calendar Year (for 2022 Cost of Service)	Revenues			Demand (kW)			Demand (kW) per Customer			
		Actual			Actual (Weather actual)	Weather- normalized	Weather- normalized	Actual (Weather actual)	Weather- normalized	Weather- normalized	
Historical	2016	Actual			Actual	258044			Actual		
Historical	2017	Actual	\$ 656,394	OEB-approved	Actual	227574.3		OEB-approved	Actual	0.346703629	0 OEB-approved
Historical	2018	Actual	\$ 652,074		Actual	221495.1			Actual	0.339677692	0
Historical	2019	Actual	\$ 630,731		Actual	216188.64			Actual	0.342758732	0
Historical	2020	Actual	\$ 645,595		Actual	189813.83			Actual	0.294013972	0
Bridge Year (Foreca	2021	Forecast	\$ 620,768		Forecast		183260		Forecast	0	0.29521488
Test Year (Forecast	2022	Forecast	\$ 672,402		Forecast		172428		Forecast	0	0.256435982

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2017			2017	-11.8%		2017		
	2018	-0.7%		2018	-2.7%		2018	-2.0%	
	2019	-3.3%		2019	-2.4%		2019	0.9%	
	2020	2.4%		2020	-12.2%		2020	-14.2%	
	2021	-3.8%		2021			2021		
	2022	8.3%		2022	-5.9%		2022	-13.1%	
	Geometric Mean			Geometric Mean	-9.7%		Geometric Mean		

7 Customer Class: Street Lighting (Conn)

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

	Calendar Year (for 2022 Cost of Service)	Customers			Consumption (kWh) <sup>(3)</sup>			Consumption (kWh) per Customer			
		Actual			Actual (Weather actual)	Weather- normalized	Weather- normalized	Actual (Weather actual)	Weather- normalized	Weather- normalized	
Historical	2016	Actual			Actual	21,678,933.00			Actual		
Historical	2017	Actual	36,184	OEB-approved	Actual	20,022,458.00			Actual	553.35	0.00 OEB-approved
Historical	2018	Actual	36,831		Actual	15,903,208.00			Actual	431.79	0.00
Historical	2019	Actual	37,110		Actual	16,623,912.16			Actual	447.96	0.00
Historical	2020	Actual	37,806		Actual	16,908,317.24			Actual	447.24	0.00
Bridge Year	2021	Forecast	38,348		Forecast		15,876,132.04		Forecast	0.00	414.00
Test Year	2022	Forecast	38,898		Forecast		14,936,832.00		Forecast	0.00	384.00

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2017			2017	-7.6%		2017		
	2018	1.8%		2018	-20.6%		2018	-22.0%	
	2019	0.8%		2019	4.5%		2019	3.7%	
	2020	1.9%		2020	1.7%		2020	-0.2%	
	2021	1.4%		2021			2021		
	2022	1.4%		2022	-5.9%		2022	-7.2%	
	Geometric Mean			Geometric Mean	-8.0%		Geometric Mean		

	Calendar Year (for 2022 Cost of Service)	Revenues			Demand (kW)			Demand (kW) per Customer			
		Actual			Actual (Weather actual)	Weather- normalized	Weather- normalized	Actual (Weather actual)	Weather- normalized	Weather- normalized	
Historical	2016	Actual			Actual	59983.5			Actual		
Historical	2017	Actual	\$ 1,048,425	OEB-approved	Actual	56255.36			Actual	0.053657035	0 OEB-approved
Historical	2018	Actual	\$ 964,606		Actual	44445.9			Actual	0.046076735	0
Historical	2019	Actual	\$ 977,047		Actual	46618.69			Actual	0.04771385	0
Historical	2020	Actual	\$ 973,529		Actual	47272.4			Actual	0.048557783	0
Bridge Year (Forecast)	2021	Forecast	\$ 1,030,407		Forecast		44453		Forecast	0	0.043141196
Test Year (Forecast)	2022	Forecast	\$ 1,260,037		Forecast		41823		Forecast	0	0.033191894

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2017			2017	-6.2%		2017		
	2018	-8.0%		2018	-21.0%		2018	-14.1%	
	2019	1.3%		2019	4.9%		2019	3.6%	
	2020	-0.4%		2020	1.4%		2020	1.8%	
	2021	5.8%		2021			2021		
	2022	22.3%		2022	-5.9%		2022	-23.1%	
	Geometric Mean			Geometric Mean	-7.6%		Geometric Mean		

8 Customer Class: Sentinel Lighting (Conn)

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

	Calendar Year (for 2022 Cost of Service)	Customers			Consumption (kWh) <sup>(3)</sup>			Consumption (kWh) per Customer			
		Actual			Actual (Weather actual)	Weather- normalized	Weather- normalized	Actual (Weather actual)	Weather- normalized	Weather- normalized	
Historical	2016				Actual	713,687.00			Actual		
Historical	2017	Actual	584	OEB-approved	Actual	592,608.00		OEB-approved	Actual	1,014.74	0.00
Historical	2018	Actual	540		Actual	550,596.40			Actual	1,019.62	0.00
Historical	2019	Actual	525		Actual	541,972.80			Actual	1,032.33	0.00
Historical	2020	Actual	520		Actual	534,360.19			Actual	1,027.62	0.00
Bridge Year	2021	Forecast	498		Forecast		497,133.20		Forecast	0.00	999.00
Test Year	2022	Forecast	476		Forecast		462,196.00		Forecast	0.00	971.00

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2017			2017	-17.0%		2017		
	2018	-7.5%		2018	-7.1%		2018	0.5%	
	2019	-2.8%		2019	-1.6%		2019	1.2%	
	2020	-1.0%		2020	-1.4%		2020	-0.5%	
	2021	-4.3%		2021			2021		
	2022	-4.3%		2022	-7.0%		2022	-2.8%	
	Geometric Mean			Geometric Mean	-9.2%		Geometric Mean		

	Calendar Year (for 2022 Cost of Service)	Revenues			Demand (kW)			Demand (kW) per Customer			
		Actual			Actual (Weather actual)	Weather- normalized	Weather- normalized	Actual (Weather actual)	Weather- normalized	Weather- normalized	
Historical	2016				Actual	1939.72			Actual		
Historical	2017	Actual	\$ 49,868	OEB-approved	Actual	1611.01		OEB-approved	Actual	0.032305577	0
Historical	2018	Actual	\$ 52,950		Actual	1497.23			Actual	0.028276042	0
Historical	2019	Actual	\$ 51,327		Actual	1471.68			Actual	0.028672852	0
Historical	2020	Actual	\$ 51,658		Actual	1451.52			Actual	0.028098562	0
Bridge Year (Forecast)	2021	Forecast	\$ 52,251		Forecast		1342		Forecast	0	0.025683517
Test Year (Forecast)	2022	Forecast	\$ 69,384		Forecast		1248		Forecast	0	0.017986811

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
	2017			2017	-16.9%		2017		
	2018	6.2%		2018	-7.1%		2018	-12.5%	
	2019	-3.1%		2019	-1.7%		2019	1.4%	
	2020	0.6%		2020	-1.4%		2020	-2.0%	
	2021	1.1%		2021			2021		
	2022	32.8%		2022	-7.0%		2022	-30.0%	
	Geometric Mean			Geometric Mean	-9.2%		Geometric Mean		



9 Customer Class: Unmetered Scattered Load (Conn)

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

	Calendar Year (for 2022 Cost of Service)	Customers			Consumption (kWh) <sup>(3)</sup>			Consumption (kWh) per Customer			
		Actual			Actual (Weather actual)	Weather- normalized	Weather- normalized	Actual (Weather actual)	Weather- normalized	Weather- normalized	
Historical	2016	Actual			Actual	5,610,879.00			Actual		
Historical	2017	Actual	1,515	OEB-approved	Actual	5,549,550.00			Actual	3,663.07	0.00 OEB-approved
Historical	2018	Actual	1,522		Actual	5,496,547.00			Actual	3,611.40	0.00
Historical	2019	Actual	1,543		Actual	5,501,897.51			Actual	3,565.71	0.00
Historical	2020	Actual	1,533		Actual	5,417,919.16			Actual	3,534.19	0.00
Bridge Year	2021	Forecast	1,536		Forecast		5,369,917.91		Forecast	0.00	3,496.00
Test Year	2022	Forecast	1,539		Forecast		5,323,401.00		Forecast	0.00	3,459.00

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB- approved
		2016			2016			2016	
	2017			2017	-1.1%		2017		
	2018	0.5%		2018	-1.0%		2018	-1.4%	
	2019	1.4%		2019	0.1%		2019	-1.3%	
	2020	-0.6%		2020	-1.5%		2020	-0.9%	
	2021	0.2%		2021			2021		
	2022	0.2%		2022		-0.9%	2022		-1.1%
	Geometric Mean			Geometric Mean	-1.2%		Geometric Mean		

	Calendar Year (for 2022 Cost of Service)	Revenues		
		Actual		
Historical	2016	Actual		
Historical	2017	Actual	\$ 135,881	OEB-approved
Historical	2018	Actual	\$ 153,937	
Historical	2019	Actual	\$ 162,456	
Historical	2020	Actual	\$ 158,197	
Bridge Year (Forecast)	2021	Forecast	\$ 150,861	
Test Year (Forecast)	2022	Forecast	\$ 191,079	

Variance Analysis	Year	Year-over-year	Test Year Versus OEB- approved
		2016	
	2017		
	2018	13.3%	
	2019	5.5%	
	2020	-2.6%	
	2021	-4.6%	
	2022	26.7%	
	Geometric Mean		

10 Customer Class:

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

	Calendar Year (for 2022 Cost of Service)	Customers			Consumption (kWh) <sup>(3)</sup>			Consumption (kWh) per Customer		
		Actual	Weather-normalized	Weather-normalized	Actual (Weather actual)	Weather-normalized	Weather-normalized	Actual (Weather actual)	Weather-normalized	Weather-normalized
Historical	2016	Actual	OEB-approved		Actual	OEB-approved		Actual	OEB-approved	
Historical	2017	Actual								
Historical	2018	Actual								
Historical	2019	Actual								
Historical	2020	Actual								
Bridge Year	2021	Forecast			Forecast			Forecast		
Test Year	2022	Forecast			Forecast			Forecast		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved	Year	Year-over-year	Test Year Versus OEB-approved
		2016			2016			2016	
	2017			2017			2017		
	2018			2018			2018		
	2019			2019			2019		
	2020			2020			2020		
	2021			2021			2021		
	2022			2022			2022		
	Geometric Mean			Geometric Mean			Geometric Mean		

	Calendar Year (for 2022 Cost of Service)	Revenues		
		Actual	Weather-normalized	Weather-normalized
Historical	2016	Actual	OEB-approved	
Historical	2017	Actual		
Historical	2018	Actual		
Historical	2019	Actual		
Historical	2020	Actual		
Bridge Year (Forecast)	2021	Forecast		
Test Year (Forecast)	2022	Forecast		

Variance Analysis	Year	Year-over-year	Test Year Versus OEB-approved
		2016	
	2017		
	2018		
	2019		
	2020		
	2021		
	2022		
	Geometric Mean		

Note: If there are more than ten (10) customer classes, please contact OEB Staff to add tables for additional customer classes.



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

OM&A	Last Rebasing Year (2017 Actuals)	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	2022 Test Year	2017 Actuals to 2022 Test
<i>Reporting Basis</i>	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
<b>Opening Balance<sup>2</sup></b>	\$ 36,965,900	\$ 36,732,923	\$ 37,772,608	\$ 38,635,068	\$ 38,864,618	\$ 40,607,440	
<b>Price Increases</b>							
Inflation, wage escalations and customer growth		961,226	985,264	704,724	1,109,963	1,153,008	<b>4,914,185</b>
<b>Cost Drivers</b>							
Customer collection charges (EB-2017-0318/0183)	270,502	106,389	211,701	86,814	(43,891)	2,279	363,291
Metering and meter data management	(191,341)	67,037	158,028	(76,976)	108,567	41,629	298,285
Tree trimming services	62,954	105,484	64,147	(616)	(40,914)	(107)	127,993
Corporate communications	(106,420)	138,117	186,312	(153,833)	139,741	55,414	365,750
Asset management	(146,463)	75,529	(498,076)	(169,184)	292,555	39,162	(260,013)
							<b>895,307</b>
<b>Other</b>							
Operations and maintenance	175,521	459,203	(343,781)	296,031	(430,703)	65,993	46,743
Capital materials supply management	37,999	(177,594)	109,658	32,215	(11,280)	52,557	5,557
Customer services and collections	356,364	(482,005)	8,175	(242,846)	445,189	199,445	(72,041)
Information technology support	(365,923)	(25,244)	39,016	(597,282)	434,916	195,104	46,510
Human resources, health and safety	(90,171)	(102,319)	75,153	(43,131)	(10,227)	67,792	(12,732)
Corporate services	(74,717)	47,361	(103,563)	293,409	(245,628)	(58,665)	(67,087)
Facilities and environmental services	(249,781)	(159,864)	16,151	36,339	44,108	(6,579)	(69,845)
Locate services	88,500	26,366	(45,728)	63,886	(49,572)	1,127	(3,921)
							<b>(126,815)</b>
<b>Closing Balance<sup>2</sup></b>	\$ 36,732,923	\$ 37,772,608	\$ 38,635,068	\$ 38,864,618	\$ 40,607,440	\$ 42,415,600	\$ 5,682,677

**Notes:**

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

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Appendix 2-JC  
 OM&A Programs Table

Programs	Last Rebasng Year (2017 OEB-Approved)	Last Rebasng Year (2017 Actuals)	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	2022 Test Year	Variance (Test Year vs. 2020 Actuals)	Variance (Test Year vs. Last Rebasng Year (2017 OEB))
Reprogramming Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
<b>Asset Management</b>									
Labour and benefits	3,497,000	3,411,618	3,549,323	3,160,359	3,098,589	3,369,900	3,483,200	384,611	-13,800
Employee expenses	167,000	142,726	146,648	152,443	106,083	164,200	168,200	62,137	1,200
Contractor services	142,000	134,435	138,503	93,523	73,686	107,400	140,500	66,814	-1,500
Materials and supplies	29,400	18,580	28,067	28,361	12,852	33,900	34,500	21,648	5,100
Vehicles and major equipment	29,900	21,363	21,191	13,922	34,790	28,200	28,900	-5,890	-1,000
Software and hardware	145,000	138,992	171,653	193,377	200,000	234,000	239,900	30,810	94,900
Corporate membership dues	67,000	72,874	71,763	70,413	84,041	94,900	97,300	13,259	30,300
Other	30,800	21,079	10,812	15,455	12,790	16,300	16,800	4,010	-14,000
<b>Sub-Total</b>	<b>4,108,100</b>	<b>3,961,637</b>	<b>4,137,962</b>	<b>3,727,852</b>	<b>3,631,901</b>	<b>4,048,800</b>	<b>4,209,300</b>	<b>577,399</b>	<b>101,200</b>
<b>Operations and Maintenance</b>									
Labour and benefits	6,895,900	7,027,057	7,389,233	7,375,244	7,798,594	7,481,700	7,780,200	-18,394	884,300
Employee expenses	434,200	473,828	437,403	496,036	428,983	526,500	539,800	110,817	106,600
Contractor services	778,600	708,465	737,015	743,445	710,304	787,000	806,700	96,396	28,100
Underground cable services	211,400	267,546	517,155	484,890	534,077	431,700	442,500	-91,577	231,100
Overhead line services	101,000	108,185	243,171	135,940	115,486	139,000	142,600	27,114	41,600
Tree trimming services	83,000	145,854	268,579	332,142	334,941	300,000	307,500	-27,441	224,500
Substation maintenance services	72,500	46,379	31,651	37,752	44,680	55,000	56,400	11,720	-16,100
Contractor services	74,700	70,644	78,391	73,431	65,905	87,700	89,200	23,295	14,500
Pole and property leasing	80,000	75,488	77,341	161,903	122,602	139,100	141,100	18,498	61,100
Vehicles and major equipment	825,600	791,796	855,340	842,624	985,187	947,500	971,300	-15,897	145,700
Software and hardware	239,300	242,485	266,131	275,576	312,176	326,300	334,400	22,224	95,100
Other	164,500	151,666	149,341	142,485	128,639	150,200	153,900	25,261	-10,600
<b>Sub-Total</b>	<b>9,960,700</b>	<b>10,199,175</b>	<b>11,040,750</b>	<b>11,041,466</b>	<b>11,584,573</b>	<b>11,371,700</b>	<b>11,765,600</b>	<b>181,027</b>	<b>1,804,900</b>
<b>Metering and Data Management</b>									
Labour and benefits	2,277,900	2,289,691	2,532,023	2,825,101	2,753,076	2,877,600	2,984,900	231,824	707,000
Contractor services	120,200	96,418	171,530	54,571	82,909	106,600	107,700	24,891	-12,500
Meter reading services	610,000	610,000	298,397	244,014	242,000	220,000	220,000	-20,000	-20,000
Technology and radio licensing	220,000	216,209	222,611	228,632	235,414	252,000	259,000	23,586	39,000
Software and hardware	206,000	166,631	135,619	139,883	146,501	170,300	181,600	35,099	-24,400
Vehicles and major equipment	55,000	61,166	63,706	68,711	79,891	77,200	101,200	23,509	46,200
Materials and supplies	55,800	41,148	37,117	43,055	33,466	49,800	47,100	16,154	-6,200
Other	154,200	167,923	178,928	177,034	173,328	179,700	182,000	10,672	27,800
Cost recoveries	-276,300	-375,534	-359,431	-245,799	-216,604	-191,900	-191,900	24,704	84,400
<b>Sub-Total</b>	<b>3,322,800</b>	<b>3,311,459</b>	<b>3,280,499</b>	<b>3,535,201</b>	<b>3,527,884</b>	<b>3,741,000</b>	<b>3,894,100</b>	<b>366,216</b>	<b>571,300</b>
<b>Information Technology</b>									
Labour and benefits	2,969,800	3,222,479	3,474,850	3,551,920	3,257,408	3,476,400	3,721,100	463,692	751,300
Contractor services	951,000	658,546	438,976	544,280	446,730	546,900	565,400	118,670	-385,600
Employee expenses	182,000	126,302	176,777	150,387	140,466	153,100	158,300	118,254	-23,700
Software and hardware	802,500	686,593	733,079	719,422	741,757	787,400	881,500	139,743	79,000
Business communications	383,600	223,731	237,004	211,624	195,256	240,500	235,500	40,244	-148,100
Materials and supplies	24,000	19,144	19,144	19,144	19,144	19,144	19,144	6,420	6,420
Other	98,800	86,253	130,824	127,303	119,889	134,100	135,000	15,111	36,200
Cost recoveries	-466,600	-499,329	-540,063	-487,525	-516,501	-484,700	-483,700	32,801	-17,100
<b>Sub-Total</b>	<b>4,945,200</b>	<b>4,579,277</b>	<b>4,671,589</b>	<b>4,837,068</b>	<b>4,292,864</b>	<b>4,885,900</b>	<b>5,243,600</b>	<b>950,736</b>	<b>298,400</b>
<b>Customer Services and Collections</b>									
Labour and benefits	3,712,700	3,774,548	3,588,217	3,612,490	3,599,120	4,000,100	4,167,600	568,480	454,900
Contractor services	491,200	446,069	415,873	414,737	448,114	489,500	620,500	172,386	129,300
Postage and courier	1,023,100	1,287,232	1,270,549	1,265,865	1,097,637	1,202,500	1,168,000	-30,053	164,900
Printing and mailing services	142,000	114,221	86,516	84,719	76,093	92,000	96,000	19,907	-46,000
Collection services and fees	330,000	271,955	268,783	245,448	179,304	88,000	49,000	-130,304	-281,000
Bad debts	700,000	800,200	702,530	737,263	800,011	900,000	900,000	99,989	200,000
Other	170,000	162,865	161,200	190,200	143,460	169,800	172,800	27,860	27,860
Cost recoveries	-4,213,100	-3,925,365	-3,838,654	-3,600,899	-3,522,713	-3,566,200	-3,528,500	5,787	684,600
<b>Sub-Total</b>	<b>2,331,300</b>	<b>2,958,165</b>	<b>2,655,117</b>	<b>2,949,843</b>	<b>2,821,006</b>	<b>3,345,700</b>	<b>3,663,000</b>	<b>841,994</b>	<b>1,331,700</b>
<b>Corporate Communications</b>									
Labour and benefits	344,900	339,184	415,774	562,096	578,620	576,700	614,100	35,480	269,200
Employee expenses	10,400	5,125	10,735	10,381	6,571	15,200	19,600	13,029	9,200
Consulting services	80,000	62,725	92,767	153,559	28,302	142,000	170,000	141,698	90,000
Advertising and promotion	260,500	210,893	249,040	298,264	241,406	290,000	305,000	63,594	44,500
Donation (LEAP)	200,000	200,000	200,000	200,000	200,000	200,000	200,000	0	0
Materials and supplies	34,200	17,918	26,757	27,608	23,995	34,200	34,700	10,705	500
School safety program	30,000	18,944	23,040	26,899	15,124	20,300	33,100	17,976	17,976
Other	7,800	7,700	8,970	8,915	13,387	11,300	11,400	-1,867	3,600
<b>Sub-Total</b>	<b>968,600</b>	<b>862,180</b>	<b>1,027,082</b>	<b>1,249,412</b>	<b>1,107,285</b>	<b>1,290,300</b>	<b>1,387,900</b>	<b>280,615</b>	<b>419,300</b>
<b>Human Resources, Health and Safety</b>									
Labour and benefits	969,700	1,073,283	1,058,716	1,131,294	1,258,863	1,145,700	1,274,700	15,837	305,000
Training programs	127,000	63,945	32,003	62,923	25,384	60,500	61,500	36,116	-65,500
Consulting and contractor services	185,700	115,453	86,864	117,115	45,030	103,000	103,600	58,570	-82,100
Software and hardware	39,000	23,294	23,294	23,294	23,294	23,294	23,294	0	-39,000
Materials and supplies	27,800	20,249	14,843	24,164	19,652	34,800	35,400	15,748	7,800
Other	353,000	325,955	333,143	325,180	302,826	336,900	339,800	36,974	-13,200
<b>Sub-Total</b>	<b>1,702,600</b>	<b>1,612,429</b>	<b>1,548,863</b>	<b>1,669,538</b>	<b>1,659,546</b>	<b>1,690,400</b>	<b>1,815,500</b>	<b>155,954</b>	<b>112,900</b>
<b>Facilities and Environmental Services</b>									
Labour and benefits	365,500	333,084	331,266	305,108	327,139	367,500	377,800	50,661	12,300
Insurance	77,200	85,633	66,076	73,316	80,870	76,300	78,200	-12,670	1,000
Utilities	465,000	494,915	489,215	512,894	491,220	533,600	546,800	65,680	81,800
Contractor services	491,400	474,805	533,519	508,550	579,068	588,000	602,700	23,632	111,300
Landscaping and snow removal	173,500	202,212	205,245	214,595	158,551	205,000	210,100	51,549	36,600
Other	1,528,200	1,280,371	1,149,970	1,235,190	1,285,872	1,285,600	1,312,000	26,128	-216,200
<b>Sub-Total</b>	<b>3,100,800</b>	<b>2,851,019</b>	<b>2,766,291</b>	<b>2,849,642</b>	<b>2,822,720</b>	<b>3,056,900</b>	<b>3,127,700</b>	<b>294,980</b>	<b>26,900</b>
<b>Corporate Services</b>									
Labour and benefits	3,078,200	3,047,477	3,128,356	3,143,754	3,513,878	3,334,200	3,383,300	-130,578	305,100
Employee expenses	77,300	78,298	81,249	70,821	48,998	106,500	102,000	53,002	24,700
OEB cost assessment fees	710,000	716,115	666,403	684,824	687,743	705,600	719,800	32,057	9,800
Regulatory application costs	65,000	54,940	54,940	54,940	54,940	54,940	60,000	5,060	-5,000
Insurance	373,300	376,419	369,917	354,940	371,584	413,000	420,300	48,706	47,000
Contractor services and consultant	212,800	215,474	262,290	231,088	291,188	290,000	297,100	15,532	84,200
Legal services	120,000	151,664	257,276	312,156	317,901	200,000	200,000	-117,901	80,000
Software and hardware	100,000	89,292	95,028	87,374	102,623	114,200	116,200	13,577	16,200
Corporate membership dues	295,400	241,070	243,861	237,652	214,359	241,200	248,000	33,641	-47,400
<b>Sub-Total</b>	<b>5,152,100</b>	<b>5,077,383</b>	<b>5,258,071</b>	<b>5,287,683</b>	<b>5,706,371</b>	<b>5,588,040</b>	<b>5,676,700</b>	<b>-29,671</b>	<b>524,600</b>
<b>Locate Services</b>									

	A	M	N	R	U	X	Y	Z
1							<b>File Number:</b>	EB-2021-0041
2							<b>Exhibit:</b>	
3							<b>Tab:</b>	
4	<b>TO BE UPDATED AT THE DRAFT RATE ORDER STAGE</b>						<b>Schedule:</b>	
5							<b>Page:</b>	
6								
7							<b>Date:</b>	8/27/2021
8								
9	<b>Appendix 2-K</b>							
10	<b>Employee Costs</b>							
11								
12		<b>Last Rebasing Year (2017 OEB Approved)</b>	<b>Last Rebasing Year (2017 Actuals)</b>	<b>2018 Actuals</b>	<b>2019 Actuals</b>	<b>2020 Actuals</b>	<b>2021 Bridge Year</b>	<b>2022 Test Year</b>
13	<b>Number of Employees (FTEs including Part-Time)<sup>1</sup></b>							
14	Management (including executive)	53	60	57	59	61	64	64
15	Non-Management (union and non-union)	259	241	240	236	234	252	256
16	<b>Total</b>	<b>312</b>	<b>300</b>	<b>297</b>	<b>294</b>	<b>295</b>	<b>316</b>	<b>320</b>
17	<b>Total Salary and Wages including overtime and incentive pay</b>							
18	Management (including executive)	\$ 6,608,186	\$ 7,504,588	\$ 7,531,891	\$ 7,888,527	\$ 8,463,545	\$ 8,980,600	\$ 9,226,000
19	Non-Management (union and non-union)	\$ 21,932,714	\$ 20,209,106	\$ 21,161,675	\$ 21,255,121	\$ 21,678,322	\$ 24,175,000	\$ 25,111,700
20	<b>Total</b>	<b>\$ 28,540,900</b>	<b>\$ 27,713,694</b>	<b>\$ 28,693,566</b>	<b>\$ 29,143,648</b>	<b>\$ 30,141,867</b>	<b>\$ 33,155,600</b>	<b>\$ 34,337,700</b>
21	<b>Total Benefits (Current + Accrued)</b>							
22	Management (including executive)	\$ 1,686,929	\$ 1,985,263	\$ 1,956,005	\$ 2,029,491	\$ 2,410,380	\$ 2,183,748	\$ 2,261,176
23	Non-Management (union and non-union)	\$ 6,570,171	\$ 6,114,246	\$ 6,206,786	\$ 6,196,699	\$ 6,930,016	\$ 6,728,052	\$ 6,983,524
24	<b>Total</b>	<b>\$ 8,257,100</b>	<b>\$ 8,099,509</b>	<b>\$ 8,162,791</b>	<b>\$ 8,226,190</b>	<b>\$ 9,340,396</b>	<b>\$ 8,911,800</b>	<b>\$ 9,244,700</b>
25	<b>Total Compensation (Salary, Wages, &amp; Benefits)</b>							
26	Management (including executive)	\$ 8,295,115	\$ 9,489,851	\$ 9,487,896	\$ 9,918,018	\$ 10,873,925	\$ 11,164,348	\$ 11,487,176
27	Non-Management (union and non-union)	\$ 28,502,885	\$ 26,323,352	\$ 27,368,461	\$ 27,451,820	\$ 28,608,338	\$ 30,903,052	\$ 32,095,224
28	<b>Total</b>	<b>\$ 36,798,000</b>	<b>\$ 35,813,203</b>	<b>\$ 36,856,357</b>	<b>\$ 37,369,838</b>	<b>\$ 39,482,263</b>	<b>\$ 42,067,400</b>	<b>\$ 43,582,400</b>
29								
30	<b>Note:</b>							
31	1. If an applicant wishes to use headcount, it must also file the same schedule on an FTE basis.							

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

	Last Rebasing Year 2017 - OEB Approved	Last Rebasing Year 2017 - Actual	2018 Actuals	2019 Actuals	2020 Actuals	2021 Bridge Year	2022 Test Year
<b>Reporting Basis</b>							
<b>OM&amp;A Costs</b>							
<b>O&amp;M</b>	\$ 17,551,447	\$ 17,979,761	\$ 19,229,588	\$ 19,145,421	\$ 19,705,431	\$ 20,065,026	\$ 20,802,538
<b>Admin Expenses<sup>6</sup></b>	\$ 20,545,553	\$ 19,272,760	\$ 19,688,400	\$ 20,458,020	\$ 20,349,443	\$ 22,151,814	\$ 23,366,262
<b>Total Recoverable OM&amp;A from Appendix 2-JB<sup>5</sup></b>	\$ 38,097,000	\$ 37,252,521	\$ 38,917,988	\$ 39,603,441	\$ 40,054,874	\$ 42,216,840	\$ 44,168,800
<b>Number of Customers<sup>2,4</sup></b>	156,245	156,386	158,175	159,865	161,411	163,116	164,835
<b>Number of FTEs<sup>3,4</sup></b>	312	300	297	294	295	316	320
<b>Customers/FTEs</b>	501	521	532	543	548	516	516
<b>OM&amp;A cost per customer</b>							
<b>O&amp;M per customer</b>	\$112	\$115	\$122	\$120	\$122	\$123	\$126
<b>Admin per customer</b>	\$131	\$123	\$124	\$128	\$126	\$136	\$142
<b>Total OM&amp;A per customer</b>	\$244	\$238	\$246	\$248	\$248	\$259	\$268
<b>OM&amp;A cost per FTE</b>							
<b>O&amp;M per FTE</b>	\$56,309	\$59,893	\$64,659	\$65,032	\$66,843	\$63,497	\$65,069
<b>Admin per FTE</b>	\$65,915	\$64,200	\$66,202	\$69,491	\$69,028	\$70,101	\$73,088
<b>Total OM&amp;A per FTE</b>	\$122,223	\$124,092	\$130,861	\$134,523	\$135,871	\$133,598	\$138,157

**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.

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

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Appendix 2-M  
 Regulatory Cost Schedule

Regulatory Cost Category	USoA Account	USoA Account Balance	Last Rebasings Year (2017 OEB Approved)	Last Rebasings Year (2017 Actual)	Most Current Actuals Year 2020	2021 Bridge Year	Annual % Change	2022 Test Year	Annual % Change	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)=(G)-(F)/(F)	(I)	(J) = [(I)-(G)]/(G)	
<b>Regulatory Costs (Ongoing)</b>										
1	OEB Annual Assessment	5655	693,900	689,500	699,691	665,214	680,900	2.36%	693,900	1.91%
2	OEB Section 30 Costs (OEB-initiated)	5655	25,100	19,700	15,824	21,729	23,900	9.99%	25,100	5.02%
3	Expert Witness costs for regulatory matters									
4	Legal costs for regulatory matters									
5	Consultant costs for regulatory matters	5655		25,000	0	0	0			
6	Operating expenses associated with staff resources allocated to regulatory matters									
7	Operating expenses associated with other resources allocated to regulatory matters <sup>1</sup>									
8	Other regulatory agency fees or assessments	5655	800	800	800	800	800	0.00%	800	0.00%
9	Any other costs for regulatory matters (please define)									
10	Intervenor costs									
11	Include other items in open cells, as applicable									
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<b>Regulatory Costs (One-Time)</b>										
1	Expert Witness costs									
2	Legal costs	5655	20,000	137,200	56,255				100,000	
3	Consultant costs	5655	97,600	72,800	316,001				298,000	
4	Incremental operating expenses associated with staff resources allocated to this application.									
5	Incremental operating expenses associated with other resources allocated to this application. <sup>1</sup>									
6	Intervenor costs	5655	30,000	115,000	115,703				150,000	
7	OEB Section 30 Costs (application-related)									
8	Include other items in open cells, as applicable									
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1	Sub-total - Ongoing Costs <sup>2</sup>		\$ 719,800	\$ 735,000	\$ 716,115	\$ 687,743	\$ 705,600	2.60%	\$ 719,800	2.01%
2	Sub-total - One-time Costs <sup>3</sup>		\$ 107,600	\$ 325,000	\$ 487,959	\$ -	\$ -		\$ 538,000	
3	Total		\$ 827,400	\$ 1,060,000	\$ 1,204,074	\$ 687,743	\$ 705,600	2.60%	\$ 1,257,800	17.26%

Application-Related One-Time Costs	Total
Total One-Time Costs Related to Application to be Amortized over IRM Period	\$ 538,000
1/5 of Total One-Time Costs	\$ 107,600

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



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

Year: 2017

**Shared Services**

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
London Hydro	City of London	Water billing services	Fully allocated cost	\$3,878,700	\$1,146,000
London Hydro	City of London	Water meter services	Fully allocated cost	\$91,524	\$91,300
London Hydro	City of London	Rental of office space	Market Value	\$28,966	\$25,600
London Hydro	City of London	Control Centre - water support	Fully allocated cost	\$10,000	\$0

**Corporate Cost Allocation**

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

**Note:**

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

**Type of Service:**

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

**Pricing Methodology:**

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

**% Allocation:**

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

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## Appendix 2-OA Capital Structure and Cost of Capital

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

Test Year: 2022

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
<b>Debt</b>					
1	Long-term Debt	56.00%	\$214,739,807	2.30%	\$4,939,016
2	Short-term Debt	4.00% (1)	\$15,338,558	1.75%	\$268,425
3	<b>Total Debt</b>	<b>60.0%</b>	<b>\$230,078,364</b>	<b>2.26%</b>	<b>\$5,207,440</b>
<b>Equity</b>					
4	Common Equity	40.00%	\$153,385,576	8.34%	\$12,792,357
5	Preferred Shares		\$ -		\$ -
6	<b>Total Equity</b>	<b>40.0%</b>	<b>\$153,385,576</b>	<b>8.34%</b>	<b>\$12,792,357</b>
7	<b>Total</b>	<b>100.0%</b>	<b>\$383,463,940</b>	<b>4.69%</b>	<b>\$17,999,797</b>

**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
		(%)	(\$)	(%)	(\$)
<b>Debt</b>					
1	Long-term Debt	56.00%	\$167,758,520	2.67%	\$4,479,152
2	Short-term Debt	4.00% (1)	\$11,982,751	1.76%	\$210,896
3	<b>Total Debt</b>	<b>60.0%</b>	<b>\$179,741,271</b>	<b>2.61%</b>	<b>\$4,690,049</b>
<b>Equity</b>					
4	Common Equity	40.00%	\$119,827,514	8.78%	\$10,520,856
5	Preferred Shares		\$ -		\$ -
6	<b>Total Equity</b>	<b>40.0%</b>	<b>\$119,827,514</b>	<b>8.78%</b>	<b>\$10,520,856</b>
7	<b>Total</b>	<b>100.0%</b>	<b>\$299,568,785</b>	<b>5.08%</b>	<b>\$15,210,905</b>

**Notes**

(1)

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

**Appendix 2-OB  
Debt Instruments**

This table must be completed for all required historical years, the bridge year and the test year.

Year

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) <sup>2</sup>	Interest (\$) <sup>1</sup>	Additional Comments, if any
1	TD#1	TD	Third-Party	Fixed Rate	1-Jan-22		\$ 75,000,000	0.0197	#####	
2	RBC#1	RBC	Third-Party	Fixed Rate	1-Jul-22		\$ 20,000,000	0.0298	\$ 596,000.00	
3	RBC#2	RBC	Third-Party	Fixed Rate	1-Jul-22		\$ 42,500,000	0.0283	#####	
4	TD#2	TD	Third-Party	Fixed Rate	1-Jul-22		\$ 62,500,000	0.0213	#####	
5									\$ -	
6									\$ -	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$200,000,000	2.30%	#####	

**Notes**

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

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**Appendix 2-Q  
 Cost of Serving Embedded Distributor(s)**

*To be completed by Host Distributors ONLY*

*(Not required if Host Distributor has an Embedded Distributor rate class, i.e. a separate row on Sheet 11 of the RRWF.)*

Proposed Rate Class for Billing Embedded Distributor(s)  

Host's Distribution Facilities used by Embedded Distributor(s)

(1)	(2)	(3)	(4)	(5)	(6) = '(3) + (4)
Asset Class	Total OM&A costs associated with asset class	Original cost of asset class	Accumulated amortization of asset class	Annual amortization of asset class	Net Book Value of asset class
<b>Totals for Host Distributor:</b>	(\$)	(\$)	(\$)	(\$)	
Distribution Stations					\$ -
Low Voltage Line					\$ -
<b>LV Line category # 2 (if applicable)</b>					\$ -
TS (owned by host)					\$ -
add rows if necessary...					\$ -
					\$ -
					\$ -

(1)	(7)	(8)	(9)	(10)	(11)
Asset Class	Total line length or station capacity in asset class	Line length or capacity required to provide LV service to Embedded Distributor(s)	Annual total demand on station/line providing LV services (sum of 12 monthly peaks)	Annual billed Embedded Distributor demand on station/line providing LV services	Embedded Distributor(s)' Responsibility Share
Embedded Distributor's share:	kW or kVa; km	kW or kVA; km	kW or kVA	kW or kVA	percent
Distribution Stations					0.00%
Low Voltage Line					0.00%
LV Line # 2 (if applicable)					0.00%
TS (owned by host)					0.00%
add rows if necessary					0.00%

(1)	(12)	(12a)	(13)	(14)	(15)	(16)
Asset Class	Return on Assets used to Provide LV services	Taxes/PILs	Annual amortization on assets used to provide LV services	OM&A costs with burden associated with assets used to provide LV services	Total annual cost associated with assets used to provide LV services	Monthly cost associated with the delivery of LV services
	(\$)	(\$)	(\$)	(\$)	(\$)	\$/kW or \$/kVA
Distribution Stations	\$ -	\$ -	\$ -	\$ -	\$ -	0.00
Low Voltage Line	\$ -	\$ -	\$ -	\$ -	\$ -	0.00
LV Line # 2 (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00
TS (owned by host)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00
add rows if necessary	\$ -	\$ -	\$ -	\$ -	\$ -	0.00
<b>Total</b>					\$ -	<b>0.00</b>

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

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## Appendix 2-R Loss Factors

	Historical Years					5-Year Average	
	2016	2017	2018	2019	2020		
<b>Losses Within Distributor's System</b>							
A(1)	"Wholesale" kWh delivered to distributor (higher value)	3,282,508,272	3,177,607,929	3,311,288,330	3,211,599,473	3,162,685,497	3,229,137,900
A(2)	"Wholesale" kWh delivered to distributor (lower value)	3,270,156,925	3,165,986,997	3,298,999,125	3,200,655,345	3,141,771,533	3,215,513,985
B	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)	134,172,715	118,175,485	117,958,985	111,909,192	104,039,503	117,251,176
C	Net "Wholesale" kWh delivered to distributor = A(2) - B	3,135,984,210	3,047,811,512	3,181,040,140	3,088,746,153	3,037,732,031	3,098,262,809
D	"Retail" kWh delivered by distributor	3,176,444,270	3,070,375,148	3,215,830,065	3,120,062,340	3,082,955,257	3,133,133,416
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)	132,844,272	117,005,431	116,791,074	110,801,181	103,009,408	116,090,273
F	Net "Retail" kWh delivered by distributor = D - E	3,043,599,998	2,953,369,717	3,099,038,991	3,009,261,159	2,979,945,849	3,017,043,143
G	Loss Factor in Distributor's system = C / F	1.0304	1.0320	1.0265	1.0264	1.0194	1.0269
<b>Losses Upstream of Distributor's System</b>							
H	Supply Facilities Loss Factor	1.0038	1.0037	1.0037	1.0034	1.0067	1.0042
<b>Total Losses</b>							
I	Total Loss Factor = G x H	1.0342	1.0358	1.0303	1.0299	1.0262	1.0313

**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).



All		4035	4707		507,754,510		\$	0.0782	\$39,720,161
		4010	4707						\$0
		4010	4707						\$0
					507,754,510				<b>\$39,720,161</b>

**Class B - non-RPP Global Adjustment**

				2022					
Customer		Revenue	Expense						Amount
Class Name	UoM	USA #	USA #		Class B Non-RPP Volume			GA Rate/kWh	
Residential	kWh	4006	4707		107,765			\$ 0.08518	\$9,179
General Service Less Than 50 kW	kWh	4010	4707		5,561,934			\$ 0.08518	\$473,766
General Service 50 to 4,999 kW	kWh	4035	4707		788,601,180			\$ 0.08518	\$67,173,049
General Service 1,000 To 4,999 kW (co-generation)	kWh	4010	4707		0			\$ 0.08518	\$0
Standby Power	kWh	4025	4707		0			\$ 0.08518	\$0
Large Use	kWh	4025	4707		-0			\$ 0.08518	\$0
Street Lighting	kWh	4025	4707		0			\$ 0.08518	\$0
Sentinel Lighting	kWh	4025	4707		476,755			\$ 0.08518	\$40,610
Unmetered Scattered Load	kWh	4025	4707		0			\$ 0.08518	\$0
Total Volume					<b>794,747,635</b>				
<b>TOTAL</b>									<b>\$67,696,604</b>

\*Regulated Price Plan Prices for the Period May 1, 2021 to April 30, 2022, p. 2

\*\* Enter 2022 load forecast data by class based on the most recent 12-month historic Class A and Class B RPP/Non-RPP proportions

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



All Volume should be loss adjusted with the exception of:

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

<i>Electricity Commodity</i>	
<b>Class per Load Forecast</b>	<b>Units</b>
Residential	1,258,425,191
General Service Less Than 50 kW	377,005,042
General Service 50 to 4,999 kW	1,362,965,689
General Service 1,000 To 4,999 kW (co-generation)	31,205,375
Standby Power	-
Large Use	91,159,911
Street Lighting	15,407,342
Sentinel Lighting	476,755
Unmetered Scattered Load	5,491,088
<b>SUB-TOTAL</b>	

<i>Global Adjustment non-RPP</i>	
<b>Class per Load Forecast</b>	<b>Units</b>
Residential	107,765
General Service Less Than 50 kW	5,561,934
General Service 50 to 4,999 kW	788,601,180
General Service 1,000 To 4,999 kW (co-generation)	0
Standby Power	0
Large Use	-0
Street Lighting	0
Sentinel Lighting	476,755
Unmetered Scattered Load	0
<b>SUB-TOTAL</b>	

<i>Transmission - Network</i>	
<b>Class per Load Forecast</b>	
Residential	1,258,425,191
General Service Less Than 50 kW	377,005,042
General Service 50 to 4,999 kW	3,336,392
General Service 1,000 To 4,999 kW (co-generation)	72,330
Standby Power	172,800
Large Use	172,428
Street Lighting	41,823
Sentinel Lighting	1,248
Unmetered Scattered Load	5,491,088
<b>SUB-TOTAL</b>	

<i>Transmission - Connection</i>	
<b>Class per Load Forecast</b>	
Residential	1,258,425,191
General Service Less Than 50 kW	377,005,042
General Service 50 to 4,999 kW	3,336,392
General Service 1,000 To 4,999 kW (co-generation)	72,330
Standby Power	172,800
Large Use	172,428
Street Lighting	41,823
Sentinel Lighting	1,248
Unmetered Scattered Load	5,491,088
<b>SUB-TOTAL</b>	

<i>Wholesale Market Service</i>	
<b>Class per Load Forecast</b>	
Residential	
General Service Less Than 50 kW	
General Service 50 to 4,999 kW	
General Service 1,000 To 4,999 kW (co-generation)	
Standby Power	
Large Use	
Street Lighting	
Sentinel Lighting	
Unmetered Scattered Load	
<b>SUB-TOTAL</b>	

<i>Class A CBR</i>	
<b>Class per Load Forecast</b>	
Residential	
General Service Less Than 50 kW	
General Service 50 to 4,999 kW	
General Service 1,000 To 4,999 kW (co-generation)	
Standby Power	
Large Use	
Street Lighting	
Sentinel Lighting	
Unmetered Scattered Load	
<b>SUB-TOTAL</b>	

<i>Class B CBR</i>	
<b>Class per Load Forecast</b>	
Residential	
General Service Less Than 50 kW	
General Service 50 to 4,999 kW	
General Service 1,000 To 4,999 kW (co-generation)	
Standby Power	
Large Use	
Street Lighting	

Sentinel Lighting	
Unmetered Scattered Load	
<b>SUB-TOTAL</b>	
<i>RRRP</i>	
<b>Class per Load Forecast</b>	
Residential	
General Service Less Than 50 kW	
General Service 50 to 4,999 kW	
General Service 1,000 To 4,999 kW (co-generation)	
Standby Power	
Large Use	
Street Lighting	
Sentinel Lighting	
Unmetered Scattered Load	
<b>SUB-TOTAL</b>	

<i>Low Voltage - No TLF adjustment</i>	
<b>Class per Load Forecast</b>	
Residential	
General Service Less Than 50 kW	
General Service 50 to 4,999 kW	
General Service 1,000 To 4,999 kW (co-generation)	
Standby Power	
Large Use	
Street Lighting	
Sentinel Lighting	
Unmetered Scattered Load	
<b>SUB-TOTAL</b>	

<i>Smart Meter Entity Charge</i>	
<b>Class per Load Forecast</b>	
<b>SUB-TOTAL</b>	
<b>SUB- TOTAL</b>	
<b>OER CREDIT</b>	1,839,634,249
<b>TOTAL</b>	

- 3.The OER Credit of 18.9% will only apply to RPP proportion of the listed components. Impacts
- 4. Class A CBR: use the average CBR per kWh, similar to how the Class A GA cost is calculated



### Cost of Power Calculation

listed less WMP

2022 Test Year		RPP		2022 Test Year	
Volume	Rate		\$	Volume	
			-		
1,258,317,426			130,412,018	107,765	
371,443,107			38,496,364	5,561,934	
188,975,286			19,585,399	1,173,990,403	
0			-	31,205,375	
0			-	0	
-0			(0)	91,159,912	
15,407,342			1,596,817	0	
0			-	476,755	
5,491,088			569,096	0	
1,839,634,249			190,659,694	1,302,502,145	

Volume	Rate	\$	Volume
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
0		0	

Volume	Rate	\$	Volume
1,258,425,191	0.0091	11,432,495	
377,005,042	0.0086	3,223,531	
		-	3,336,392
		-	72,330
		-	172,800
			172,428
			41,823
		-	1,248
5,491,088	0.0086	46,951	
		14,702,976	

Volume	Rate	\$	Volume
1,258,425,191	0.0066	8,311,223	-
377,005,042	0.0059	2,213,259	-
-		-	3,336,392
-		-	72,330
-		-	172,800
-		-	172,428
-		-	41,823
-		-	1,248
5,491,088	0.0059	32,236	-
		10,556,718	

Volume	Rate	\$	Volume
1,258,425,191	0.0030	3,775,276	
377,005,042	0.0030	1,131,015	
1,362,965,689	0.0030	4,088,897	
31,205,375	0.0030	93,616	
-	0.0030	-	
91,159,912	0.0030	273,480	
15,407,342	0.0030	46,222	
476,755	0.0030	1,430	
5,491,088	0.0030	16,473	
		9,426,409	

Volume	Rate	\$	Volume
	0.0004	-	
	0.0004	-	
385,389,223	0.0004	154,156	
31,205,375	0.0004	12,482	
-	0.0004	-	
91,159,912	0.0004	36,464	
	0.0004	-	
	0.0004	-	
	0.0004	-	
		203,102	

Volume	Rate	\$	Volume
1,258,425,191	0.0004	503,370	
377,005,042	0.0004	150,802	
977,576,466	0.0004	391,031	
0	0.0004	0	
-	0.0004	-	
(0)	0.0004	(0)	
15,407,342	0.0004	6,163	



4714-Charges-NW	\$ 29,339,133
4716-Charges-CN	\$ 21,853,594
4750-Charges-LV	\$ -
4751-IESO SME	\$ 1,117,068
Misc A/R or A/P	\$ (32,106,371)
<b>TOTAL</b>	<b>\$ 313,751,116</b>

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non-RPP		Total
Rate	\$	\$
	1,898	
	97,946	
	20,673,971	
	549,527	
	-	
	1,605,326	
	-	
	8,396	
	-	
	22,937,063	\$ 213,596,756

OK

Rate	\$	Total
	9,179	
	473,766	
	67,173,049	
	0	
	-	
	(0)	
	-	
	40,610	
	-	
	67,696,604	\$ 67,696,604

Rate	\$	Total
	-	
	-	
3.8259	12,764,572	
4.4167	319,460	
4.4167	763,204	
3.9192	675,774	
2.6269	109,864	
2.6303	3,283	
	-	
	14,636,157	29,339,133

Rate	\$	Total
	-	
	-	
2.9765	9,930,826	
3.1485	227,735	
3.1485	544,069	
2.9765	513,235	
1.8808	78,661	
1.8834	2,351	
	-	
	11,296,876	

Rate	\$	Total
	-	
	-	
	-	
	-	
	-	
	-	
	-	
	-	
	-	
	-	

Rate	\$	Total
	-	
	-	
	-	
	-	
	-	
	-	
	-	
	-	
	-	
	-	

Rate	\$	Total
	-	
	-	
	-	
	-	
	-	
	-	

	-	
	-	
	-	1,053,753
Rate	\$	Total
	-	
	-	
	-	
	-	
	-	
	-	
	-	
	-	1,571,068

Rate	\$	Total
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	-

Rate	\$	Total
	0	
	0	
	0	
	0	1,117,068
	116,566,699	345,857,487
	0	(32,106,371)
	<b>116,566,699</b>	<b>313,751,116</b>