



Ontario Energy Board


## Chapter 2 Appendices

# Filing Requirements for Electricity Distribution Rate Applications


Version 1.0 (2025)

Utility Name	Northern Ontario Wires Inc.
Assigned EB Number	EB-2024-0046
Name of Contact and Title	Geoffrey Sutton, CFO
Phone Number	705-272-6669
Email Address	geoffs@nowinc.ca
Test Year	2025
Bridge Year	2024
Last Rebasing Year	2017
Identify the accounting standard used for the test year	MIFRS
Did Northern Ontario Wires Inc. update its depreciation and capitalization policies?	No
Is Northern Ontario Wires Inc. applying for cost recovery for the test and/or future year(s) for Green Energy initiatives?	No
Is Northern Ontario Wires Inc. an embedded distributor?	Partial

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

File Number: EB-2024-0046  
 Exhibit: 2  
 Tab: 2  
 Schedule: 1  
 Page: 1

Date: 30-Aug-24  
 Net Capital/Gross Capital Gross Capital

Appendix 2-AA  
 Capital Projects Table

Projects	2017	2018	2019	2020	2021	2022	2023	2024 Bridge Year	2025 Test Year	2026	2027	2028	2029
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
System Access													
Metering	1,770	12,829	1,796	30,699	43,959	6,033	35,040		15,000	15,000	15,000	15,000	15,000
System Access Gross Expenditures	1,770	12,829	1,796	30,699	43,959	6,033	35,040	0	15,000	15,000	15,000	15,000	15,000
System Access Capital Contributions													
Sub-Total	1,770	12,829	1,796	30,699	43,959	6,033	35,040	0	15,000	15,000	15,000	15,000	15,000
System Renewal													
Pole Changes- Cochrane	132,414	46,527	58,095	9,464	10,728	15,990	4,200		20,000	20,000	20,000	20,000	20,000
Pole Changes- Kapuskasing	1,487	16,038	3,144				2,803		20,000	20,000	20,000	20,000	20,000
Pole Changes-Iroquois Falls	743	1,590	20,653	5,042	16,330	8,218	33,654		10,000	10,000	10,000	10,000	10,000
Cochrane 5Kv Upgrade	82,726	89,815	129,474	130,079	103,945	79,434	19,484				621,000		
Substations	45,313	87,882	12,661		10,641			90,000					
System Renewal Gross Expenditures	262,683	241,852	224,027	144,585	141,644	103,642	60,141	90,000	50,000	50,000	671,000	50,000	50,000
System Renewal Capital Contributions	8,321												
Sub-Total	254,362	241,852	224,027	144,585	141,644	103,642	60,141	90,000	50,000	50,000	671,000	50,000	50,000
System Service													
Kapuskasing - 5Kv to 25Kv Conv. Upgrad	222,190	365,034	267,467	326,228	336,098	265,347	6,550	285,720	627,247	1,000,000			
Iroquois Falls - 2.4 to 12 Kv Upgrade	204,484	121,507	93,164	68,968	5,273	17,090	53,993	170,000					
Cochrane Feeder Fortification												485,000	
Cochrane New Station			10,598	72,813	292,798	181,708	288,952		5,087,500	3,233,324	3,779,882	2,285,832	
Iroquois Falls - 2.4 to 12 Kv Upgrade - Downtown											1,227,062	1,090,077	1,090,077
Iroquois Falls - 2.4 to 12 Kv Upgrade - Millgate									1,070,677				
System Service Gross Expenditures	426,674	486,541	371,229	468,009	634,169	464,145	349,495	455,720	6,785,424	4,233,324	5,006,944	3,860,909	1,090,077
System Service Capital Contributions													
Sub-Total	426,674	486,541	371,229	468,009	634,169	464,145	349,495	455,720	6,785,424	4,233,324	5,006,944	3,860,909	1,090,077
General Plant													
Transportation Equipment		85,492	135,435	60,387		213,425	118,513	410,754		641,717			582,315
Computer Hardware			2,164			6,843	8,496	25,000	5,000	5,000	5,000	5,000	5,000
Computer Software	97,120	18,521		25,545		22,790	150,730	719,993	20,000	20,000	20,000	20,000	20,000
Buildings						21,623	4,270		30,000	30,000	30,000	30,000	30,000
Power Operated Tools								86,200					
Land								85,000					
Capital in Inventory (Spare Parts)	34,415	35,984	-60,708	107,505	39,037	80,429	-4,646						
General Plant Gross Expenditures	131,535	139,997	76,891	193,437	39,037	345,110	277,363	1,326,947	55,000	696,717	55,000	55,000	637,315
General Plant Capital Contributions													
Sub-Total	131,535	139,997	76,891	193,437	39,037	345,110	277,363	1,326,947	55,000	696,717	55,000	55,000	637,315
Miscellaneous	21,911					27,890	4,500		9,000	9,000	9,000	9,000	9,000
Total	836,252	881,219	673,943	836,730	858,809	946,820	726,539	1,872,667	6,914,424	5,004,041	5,756,944	3,989,909	1,801,392
Less Renewable Generation Facility Assets and Other Non-Rate-Regulated Utility Assets (input as negative)													
Total	836,252	881,219	673,943	836,730	858,809	946,820	726,539	1,872,667	6,914,424	5,004,041	5,756,944	3,989,909	1,801,392

Notes:

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

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:  
2025

CATEGORY	Historical Period (previous plan <sup>1</sup> & actual)																				Forecast Period (planned)								
	2017			2018			2019			2020			2021			2022			2023			2024			2025	2026	2027	2028	2029
	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual <sup>2</sup>	Var					
	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000		%	\$ '000	
System Access	15	2	-88.2%	15	13	-14.5%	-	2	-	-	31	-	40	44	9.9%	-	6	-	-	35	-	-	-	-	15	15	15	15	15
System Renewal	330	263	-20.4%	395	242	-38.8%	270	224	-17.0%	519	145	-72.1%	498	142	-70.9%	500	104	-79.3%	380	60	-83.3%	90	90	0.0%	50	50	671	50	50
System Service	290	427	47.1%	355	487	37.1%	345	371	7.6%	315	468	48.6%	378	634	68.0%	400	464	16.0%	380	349	-8.0%	456	456	0.0%	6,785	4,233	5,007	3,861	1,090
General Plant	143	153	7.3%	33	140	330.8%	163	77	-52.7%	103	193	88.7%	68	39	-42.5%	120	373	210.8%	302	282	-6.8%	624	1,327	112.7%	64	706	64	64	646
EXPENDITURE TOTAL	778	845	8.6%	798	881	10.5%	778	674	-13.3%	936	837	-10.6%	973	859	-11.7%	1,020	947	-7.2%	1,042	727	-30.3%	1,170	1,873	60.1%	6,914	5,004	5,757	3,990	1,801
Capital Contributions		8	-			-			-			-			-			-			-			-					
NET CAPITAL EXPENDITURES		836	-		881	-		674	-		837	-		859	-		947	-		727	-		1,873	-	6,914	5,004	5,757	3,990	1,801
System O&M	\$ 1,383	\$ 1,230	-11.1%	\$ 1,404	\$ 1,379	-1.8%	\$ 1,402	\$ 1,416	1.0%	\$ 1,392	\$ 1,492	7.2%	\$ 1,416	\$ 1,466	3.6%	\$ 1,449	\$ 1,622	11.9%	\$ 1,566	\$ 1,769	13.0%	\$ 1,981	\$ 1,981	0.0%	\$ 2,578	\$ 2,668	\$ 2,748	\$ 2,830	\$ 2,915

Notes to the Table:

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

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

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

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

## Appendix 2-AC

[illegible]

### Application Specific Customer Engagement Activities Summary

[illegible]

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

Appendix 2-BA

Fixed Asset Continuity Schedule <sup>1</sup>

Notes:

- 1

Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts. If this is the first application where the applicant is rebasing under MIFRS, contact OEB staff for further guidance on the appropriate fixed asset continuity schedules to complete (i.e. applicable years and accounting standard for each schedule).
- 2

The "CCA Class" for fixed assets should generally agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).
- 3

The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the OEB.
- 4

The additions in column (E) must not include construction work in progress (CWIP).
- 5

Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1995 Contributions & Grants, but will be recorded in Account 2440, Deferred Revenues.  
Amortization of deferred revenue will be removed from the depreciation expense shown on this fixed asset continuity schedule as it should be included as income in Appendix 2-H Other Revenues.
- 6

The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.
- 7

This account includes the amount recorded under finance leases for plant leased from others and used by the utility in its utility operations.
- 8

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

Accounting Standard MFRS  
Year 2017

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost				Accumulated Depreciation				
			Opening Balance <sup>8</sup>	Additions <sup>4</sup>	Disposals <sup>6</sup>	Closing Balance	Opening Balance <sup>8</sup>	Additions	Disposals <sup>6</sup>	Closing Balance	Net Book Value
	1609	Capital Contributions Paid				\$ -				\$ -	\$ -
12	1611	Computer Software (Formally known as Account 1925)	\$ 427,908	\$ 97,120	\$ 48,167	\$ 476,861	\$ 79,461	\$ 60,544	\$ 48,167	\$ 91,838	\$ 385,023
CEC	1612	Land Rights (Formally known as Account 1906)				\$ -				\$ -	\$ -
N/A	1805	Land	\$ 87,700			\$ 87,700				\$ -	\$ 87,700
47	1808	Buildings	\$ 462,385			\$ 462,385	\$ 59,500	\$ 19,373		\$ 78,873	\$ 383,512
13	1810	Leasehold Improvements				\$ -				\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV				\$ -				\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 274,445	\$ 43,548		\$ 317,993	\$ 60,301	\$ 22,272		\$ 82,573	\$ 235,420
47	1825	Storage Battery Equipment				\$ -				\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 2,231,239	\$ 283,268	\$ 6,913	\$ 2,507,594	\$ 377,356	\$ 136,140	\$ 3,994	\$ 509,503	\$ 1,998,092
47	1835	Overhead Conductors & Devices	\$ 1,291,475	\$ 241,402	\$ 1,953	\$ 1,530,924	\$ 106,106	\$ 42,478	\$ 1,358	\$ 147,225	\$ 1,383,698
47	1840	Underground Conduit	\$ 9,548			\$ 9,548	\$ 4,092	\$ 1,364		\$ 5,456	\$ 4,092
47	1845	Underground Conductors & Devices	\$ 2,110	\$ 4,376		\$ 6,486	\$ 904	\$ 350		\$ 1,255	\$ 5,232
47	1850	Line Transformers	\$ 621,414	\$ 61,221	\$ 1,907	\$ 680,729	\$ 59,203	\$ 23,681	\$ 374	\$ 82,510	\$ 598,219
47	1855	Services (Overhead & Underground)	\$ 238,324	\$ 55,543		\$ 293,867	\$ 33,392	\$ 14,011		\$ 47,393	\$ 246,474
47	1860	Meters	\$ 21,583			\$ 21,583	\$ 6,684	\$ 1,964		\$ 8,647	\$ 12,936
47	1860	Meters (Smart Meters)	\$ 675,238	\$ 1,770		\$ 677,007	\$ 184,781	\$ 60,539		\$ 245,320	\$ 431,687
N/A	1905	Land				\$ -				\$ -	\$ -
47	1908	Buildings & Fixtures				\$ -				\$ -	\$ -
13	1910	Leasehold Improvements	\$ 469			\$ 469	\$ 469			\$ 469	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 2,489	\$ 5,736		\$ 8,225	\$ 573	\$ 728		\$ 1,300	\$ 6,925
8	1915	Office Furniture & Equipment (5 years)				\$ -				\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 25,760			\$ 25,760	\$ 8,298	\$ 5,447		\$ 13,745	\$ 12,015
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				\$ -				\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 348,364			\$ 348,364	\$ 101,730	\$ 32,885		\$ 134,615	\$ 213,749
10	1930	Transportation Equipment	\$ 1,362,830		\$ 33,141	\$ 1,329,689	\$ 660,592	\$ 190,149	\$ 29,756	\$ 820,985	\$ 508,704
8	1935	Stores Equipment	\$ 876			\$ 876	\$ 740	\$ 68		\$ 808	\$ 68
8	1940	Tools, Shop & Garage Equipment	\$ 88,863	\$ 2,311		\$ 91,173	\$ 64,618	\$ 10,430		\$ 75,047	\$ 16,126
8	1945	Measurement & Testing Equipment				\$ -				\$ -	\$ -
8	1950	Power Operated Equipment				\$ -				\$ -	\$ -
8	1955	Communications Equipment	\$ 1,186	\$ 13,865		\$ 15,050	\$ 1,186	\$ 1,386		\$ 2,572	\$ 12,478
8	1955	Communication Equipment (Smart Meters)				\$ -				\$ -	\$ -
8	1960	Miscellaneous Equipment				\$ -				\$ -	\$ -
47	1970	Load Management Controls Customer Premises				\$ -				\$ -	\$ -
47	1975	Load Management Controls Utility Premises				\$ -				\$ -	\$ -
47	1980	System Supervisor Equipment				\$ -				\$ -	\$ -
47	1985	Miscellaneous Fixed Assets				\$ -				\$ -	\$ -
47	1990	Other Tangible Property				\$ -				\$ -	\$ -
47	1995	Contributions & Grants				\$ -				\$ -	\$ -
47	2440	Deferred Revenue <sup>5</sup>	\$ 146,961	\$ 8,321		\$ 155,283	\$ 4,520	\$ 3,471		\$ 7,991	\$ 147,292
	2005	Property Under Finance Lease <sup>7</sup>				\$ -				\$ -	\$ -
		Sub-Total	\$ 8,027,245	\$ 801,837	\$ 92,081	\$ 8,737,001	\$ 1,805,457	\$ 620,336	\$ 83,650	\$ 2,342,144	\$ 6,394,858
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -
		Total PP&E for Rate Base Purposes	\$ 8,027,245	\$ 801,837	\$ 92,081	\$ 8,737,001	\$ 1,805,457	\$ 620,336	\$ 83,650	\$ 2,342,144	\$ 6,394,858
		Construction Work In Progress	\$ 212,240	\$ 34,416		\$ 246,657				\$ -	\$ 246,657
		Total PP&E	\$ 8,239,485	\$ 836,253	\$ 92,081	\$ 8,983,658	\$ 1,805,457	\$ 620,336	\$ 83,650	\$ 2,342,144	\$ 6,641,514
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable <sup>6</sup>						-19882.87			
		Total						\$ 640,219			

10	Transportation	Less: Fully Allocated Depreciation	
8	Stores Equipment		\$ 190,149
47	Deferred Revenue		\$ 19,373
			\$ 3,471
		Net Depreciation	\$ 434,168

Accounting Standard MFRS  
Year 2018

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance <sup>8</sup>	Additions <sup>4</sup>	Disposals <sup>6</sup>	Closing Balance	Opening Balance <sup>8</sup>	Additions	Disposals <sup>6</sup>	Closing Balance	
	1609	Capital Contributions Paid	\$ -			\$ -	\$ -			\$ -	\$ -
12	1611	Computer Software (Formally known as Account 1925)	\$ 476,861	\$ 18,521		\$ 495,381	\$ 91,838	\$ 68,804		\$ 160,642	\$ 334,739
CEC	1612	Land Rights (Formally known as Account 1906)	\$ -			\$ -	\$ -			\$ -	\$ -
N/A	1805	Land	\$ 87,700			\$ 87,700	\$ -			\$ -	\$ 87,700
47	1808	Buildings	\$ 462,385			\$ 462,385	\$ 78,873	\$ 19,373		\$ 98,246	\$ 364,139
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -			\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -			\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 317,993	\$ 87,882		\$ 405,875	\$ 82,573	\$ 9,843		\$ 92,416	\$ 313,459
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 2,507,594	\$ 281,138	\$ 4,932	\$ 2,783,800	\$ 509,503	\$ 142,463	\$ 2,972	\$ 648,994	\$ 2,134,807
47	1835	Overhead Conductors & Devices	\$ 1,530,924	\$ 230,992	\$ 8,495	\$ 1,753,421	\$ 147,225	\$ 47,681	\$ 2,030	\$ 192,876	\$ 1,560,544
47	1840	Underground Conduit	\$ 9,548			\$ 9,548	\$ 5,456	\$ 1,364		\$ 6,820	\$ 2,728
47	1845	Underground Conductors & Devices	\$ 6,486			\$ 6,486	\$ 1,255	\$ 400		\$ 1,654	\$ 4,832
47	1850	Line Transformers	\$ 680,729	\$ 101,231	\$ 1,980	\$ 779,980	\$ 82,510	\$ 25,581	\$ 440	\$ 107,650	\$ 672,329
47	1855	Services (Overhead & Underground)	\$ 293,867	\$ 26,855		\$ 320,722	\$ 47,393	\$ 19,620		\$ 67,013	\$ 253,708
47	1860	Meters	\$ 21,583			\$ 21,583	\$ 8,647	\$ 1,726		\$ 10,373	\$ 11,210
47	1860	Meters (Smart Meters)	\$ 677,007	\$ 12,829		\$ 689,836	\$ 245,320	\$ 61,025		\$ 306,345	\$ 383,491
N/A	1905	Land	\$ -			\$ -	\$ -			\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -			\$ -	\$ -			\$ -	\$ -
13	1910	Leasehold Improvements	\$ 469			\$ 469	\$ 469			\$ 469	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 8,225			\$ 8,225	\$ 1,300	\$ 1,137		\$ 2,438	\$ 5,787
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -			\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 25,760			\$ 25,760	\$ 13,745	\$ 4,147		\$ 17,893	\$ 7,868
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -			\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 348,364			\$ 348,364	\$ 134,615	\$ 32,885		\$ 167,499	\$ 180,864
10	1930	Transportation Equipment	\$ 1,329,689	\$ 85,492		\$ 1,415,181	\$ 820,985	\$ 172,908		\$ 993,894	\$ 421,288
8	1935	Stores Equipment	\$ 876			\$ 876	\$ 808	\$ 68		\$ 876	\$ 0
8	1940	Tools, Shop & Garage Equipment	\$ 91,173			\$ 91,173	\$ 75,047	\$ 5,561		\$ 80,608	\$ 10,565
8	1945	Measurement & Testing Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
8	1950	Power Operated Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communications Equipment	\$ 15,050			\$ 15,050	\$ 2,572	\$ 2,773		\$ 5,345	\$ 9,705
8	1955	Communication Equipment (Smart Meters)	\$ -			\$ -	\$ -			\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -			\$ -	\$ -			\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -			\$ -	\$ -			\$ -	\$ -
47	1980	System Supervisor Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1985	Miscellaneous Fixed Assets	\$ -			\$ -	\$ -			\$ -	\$ -
47	1990	Other Tangible Property	\$ -			\$ -	\$ -			\$ -	\$ -
47	1995	Contributions & Grants	\$ -			\$ -	\$ -			\$ -	\$ -
47	2440	Deferred Revenue <sup>5</sup>	\$ 155,283			\$ 155,283	\$ 7,991	\$ 3,566		\$ 11,557	\$ 143,726
	2005	Property Under Finance Lease <sup>7</sup>	\$ -			\$ -	\$ -			\$ -	\$ -
		<b>Sub-Total</b>	<b>\$ 8,737,001</b>	<b>\$ 844,940</b>	<b>\$ 15,407</b>	<b>\$ 9,566,534</b>	<b>\$ 2,342,144</b>	<b>\$ 613,794</b>	<b>\$ 5,442</b>	<b>\$ 2,950,496</b>	<b>\$ 6,616,039</b>
		<b>Less Socialized Renewable Energy Generation Investments (input as negative)</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>
		<b>Less Other Non Rate-Regulated Utility Assets (input as negative)</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>
		<b>Total PP&amp;E for Rate Base Purposes</b>	<b>\$ 8,737,001</b>	<b>\$ 844,940</b>	<b>\$ 15,407</b>	<b>\$ 9,566,534</b>	<b>\$ 2,342,144</b>	<b>\$ 613,794</b>	<b>\$ 5,442</b>	<b>\$ 2,950,496</b>	<b>\$ 6,616,039</b>
		<b>Construction Work in Progress</b>	<b>\$ 248,657</b>	<b>\$ 35,985</b>		<b>\$ 282,641</b>				<b>\$ -</b>	<b>\$ 282,641</b>
		<b>Total PP&amp;E</b>	<b>\$ 8,985,658</b>	<b>\$ 880,925</b>	<b>\$ 15,407</b>	<b>\$ 9,849,176</b>	<b>\$ 2,342,144</b>	<b>\$ 613,794</b>	<b>\$ 5,442</b>	<b>\$ 2,950,496</b>	<b>\$ 6,898,680</b>
		<b>Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable<sup>8</sup></b>								<b>-20849.08</b>	
		<b>Total</b>					<b>\$ 634,643</b>				
<b>Less: Fully Allocated Depreciation</b>											
10		Transportation								<b>-\$ 172,908</b>	
8		Stores Equipment								<b>-\$ 19,373</b>	
47		Deferred Revenue								<b>\$ 3,566</b>	
		<b>Net Depreciation</b>								<b>-\$ 445,928</b>	



Accounting Standard MFRS  
Year 2019

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance <sup>8</sup>	Additions <sup>4</sup>	Disposals <sup>6</sup>	Closing Balance	Opening Balance <sup>8</sup>	Additions	Disposals <sup>4</sup>	Closing Balance	
	1609	Capital Contributions Paid	\$ -			\$ -	\$ -			\$ -	\$ -
12	1611	Computer Software (Formally known as Account 1925)	\$ 495,381			\$ 495,381	-\$ 160,642	-\$ 70,127		-\$ 230,770	\$ 264,612
CEC	1612	Land Rights (Formally known as Account 1906)	\$ -			\$ -	\$ -			\$ -	\$ -
N/A	1805	Land	\$ 87,700			\$ 87,700	\$ -			\$ -	\$ 87,700
47	1808	Buildings	\$ 462,385			\$ 462,385	-\$ 98,246	-\$ 19,373		-\$ 117,619	\$ 344,766
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -			\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -			\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 405,875	\$ 12,661		\$ 418,536	-\$ 92,416	-\$ 11,263		-\$ 103,679	\$ 314,857
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 2,783,800	\$ 230,001	-\$ 12,933	\$ 3,000,868	-\$ 648,994	-\$ 76,505	\$ 9,598	-\$ 715,901	\$ 2,284,968
47	1835	Overhead Conductors & Devices	\$ 1,753,421	\$ 205,421	-\$ 14,390	\$ 1,944,452	-\$ 192,876	-\$ 51,860	\$ 4,028	-\$ 240,709	\$ 1,703,743
47	1840	Underground Conduit	\$ 9,548	\$ 1,139		\$ 10,687	\$ 6,820	\$ 1,377		\$ 8,197	\$ 2,490
47	1845	Underground Conductors & Devices	\$ 6,486	\$ 2,511		\$ 8,998	-\$ 1,654	-\$ 428		-\$ 2,082	\$ 6,916
47	1850	Line Transformers	\$ 779,980	\$ 106,175	-\$ 6,605	\$ 879,549	-\$ 107,650	-\$ 27,412	\$ 1,829	-\$ 133,234	\$ 746,316
47	1855	Services (Overhead & Underground)	\$ 320,722	\$ 27,006		\$ 347,728	-\$ 67,013	-\$ 15,988		-\$ 83,001	\$ 264,727
47	1860	Meters	\$ 21,583	\$ 1,796		\$ 23,379	-\$ 10,373	-\$ 1,185		-\$ 11,558	\$ 11,821
47	1860	Meters (Smart Meters)	\$ 689,836			\$ 689,836	-\$ 306,345	-\$ 61,453		-\$ 367,798	\$ 322,038
N/A	1905	Land	\$ -			\$ -	\$ -			\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -			\$ -	\$ -			\$ -	\$ -
13	1910	Leasehold Improvements	\$ 469			\$ 469	-\$ 469			\$ 469	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 8,225			\$ 8,225	-\$ 2,438	-\$ 1,137		-\$ 3,575	\$ 4,650
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -			\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 25,760	\$ 2,164	-\$ 2,000	\$ 25,924	-\$ 17,893	-\$ 3,363	\$ 2,000	-\$ 19,256	\$ 6,668
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -			\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 348,364			\$ 348,364	-\$ 167,499	-\$ 32,885		-\$ 200,384	\$ 147,980
10	1930	Transportation Equipment	\$ 1,415,181	\$ 135,435		\$ 1,550,616	-\$ 993,894	-\$ 174,059		-\$ 1,167,953	\$ 382,663
8	1935	Stores Equipment	\$ 876			\$ 876	-\$ 876			\$ 876	\$ 0
8	1940	Tools, Shop & Garage Equipment	\$ 91,173			\$ 91,173	-\$ 80,608	-\$ 2,760		-\$ 83,369	\$ 7,805
8	1945	Measurement & Testing Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
8	1950	Power Operated Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communications Equipment	\$ 15,050			\$ 15,050	-\$ 5,345	-\$ 2,773		-\$ 8,118	\$ 6,932
8	1955	Communication Equipment (Smart Meters)	\$ -			\$ -	\$ -			\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -			\$ -	\$ -			\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -			\$ -	\$ -			\$ -	\$ -
47	1980	System Supervisor Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1985	Miscellaneous Fixed Assets	\$ -			\$ -	\$ -			\$ -	\$ -
47	1990	Other Tangible Property	\$ -			\$ -	\$ -			\$ -	\$ -
47	1995	Contributions & Grants	\$ -			\$ -	\$ -			\$ -	\$ -
47	2440	Deferred Revenue <sup>5</sup>	-\$ 155,283			-\$ 155,283	\$ 11,557	\$ 3,566		\$ 15,123	\$ 140,160
	2005	Property Under Finance Lease <sup>7</sup>	\$ -			\$ -	\$ -			\$ -	\$ -
		<b>Sub-Total</b>	<b>\$ 9,566,534</b>	<b>\$ 724,309</b>	<b>-\$ 35,928</b>	<b>\$ 10,254,916</b>	<b>-\$ 2,950,496</b>	<b>-\$ 550,383</b>	<b>\$ 17,454</b>	<b>-\$ 3,483,425</b>	<b>\$ 6,771,491</b>
		<b>Less Socialized Renewable Energy Generation Investments (input as negative)</b>				\$ -				\$ -	\$ -
		<b>Less Other Non Rate-Regulated Utility Assets (input as negative)</b>				\$ -				\$ -	\$ -
		<b>Total PP&amp;E for Rate Base Purposes</b>	<b>\$ 9,566,534</b>	<b>\$ 724,309</b>	<b>-\$ 35,928</b>	<b>\$ 10,254,916</b>	<b>-\$ 2,950,496</b>	<b>-\$ 550,383</b>	<b>\$ 17,454</b>	<b>-\$ 3,483,425</b>	<b>\$ 6,771,491</b>
		<b>Construction Work in Progress</b>	<b>\$ 282,641</b>	<b>\$ 10,598</b>	<b>-\$ 60,708</b>	<b>\$ 232,532</b>				\$ -	\$ 232,532
		<b>Total PP&amp;E</b>	<b>\$ 9,849,176</b>	<b>\$ 734,908</b>	<b>-\$ 96,636</b>	<b>\$ 10,487,447</b>	<b>-\$ 2,950,496</b>	<b>-\$ 550,383</b>	<b>\$ 17,454</b>	<b>-\$ 3,483,425</b>	<b>\$ 7,004,023</b>
		<b>Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable<sup>8</sup></b>								-18473.46	
		<b>Total</b>					<b>-\$ 568,857</b>				
<b>Less: Fully Allocated Depreciation</b>											
10		Transportation								-\$ 174,059	
8		Stores Equipment								-\$ 19,373	
47		Deferred Revenue								\$ 3,566	
		<b>Net Depreciation</b>					<b>-\$ 378,991</b>				

Accounting Standard MFRS  
Year 2020

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance <sup>8</sup>	Additions <sup>4</sup>	Disposals <sup>6</sup>	Closing Balance	Opening Balance <sup>8</sup>	Additions	Disposals <sup>6</sup>	Closing Balance	
	1609	Capital Contributions Paid	\$ -			\$ -	\$ -			\$ -	\$ -
12	1611	Computer Software (Formally known as Account 1925)	\$ 495,381			\$ 495,381	\$- 230,770	\$- 70,127		\$- 300,897	\$ 194,484
CEC	1612	Land Rights (Formally known as Account 1906)	\$ -			\$ -	\$ -			\$ -	\$ -
N/A	1805	Land	\$ 87,700			\$ 87,700	\$ -			\$ -	\$ 87,700
47	1808	Buildings	\$ 462,385			\$ 462,385	\$- 117,619	\$- 19,373		\$- 136,992	\$ 325,393
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -			\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -			\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 418,536			\$ 418,536	\$- 103,679	\$- 11,505		\$- 115,184	\$ 303,352
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 3,000,868	\$ 178,885	\$- 5,955	\$ 3,173,798	\$- 715,901	\$- 77,040	\$ 3,165	\$- 789,776	\$ 2,384,022
47	1835	Overhead Conductors & Devices	\$ 1,944,452	\$ 148,609	\$- 4,036	\$ 2,089,024	\$- 240,709	\$- 55,166	\$ 1,542	\$- 294,333	\$ 1,794,692
47	1840	Underground Conduit	\$ 10,687	\$ 183,720		\$ 194,407	\$- 8,197	\$- 3,431		\$- 11,627	\$ 182,780
47	1845	Underground Conductors & Devices	\$ 8,998			\$ 8,998	\$- 2,082	\$- 456		\$- 2,538	\$ 6,459
47	1850	Line Transformers	\$ 879,549	\$ 18,609	\$- 1,297	\$ 896,861	\$- 133,234	\$- 28,488	\$ 432	\$- 161,290	\$ 735,571
47	1855	Services (Overhead & Underground)	\$ 347,728	\$ 9,958	\$- 259	\$ 357,427	\$- 83,001	\$- 16,320	\$ 259	\$- 99,062	\$ 258,365
47	1860	Meters	\$ 23,379	\$ 16,227		\$ 39,606	\$- 11,558	\$- 1,545		\$- 13,103	\$ 26,503
47	1860	Meters (Smart Meters)	\$ 689,836	\$ 14,472		\$ 704,308	\$- 367,798	\$- 61,935		\$- 429,734	\$ 274,574
N/A	1905	Land	\$ -			\$ -	\$ -			\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -			\$ -	\$ -			\$ -	\$ -
13	1910	Leasehold Improvements	\$ 469			\$ 469	\$- 469			\$- 469	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 8,225			\$ 8,225	\$- 3,575	\$- 1,136		\$- 4,712	\$ 3,513
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -			\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 25,924			\$ 25,924	\$- 19,256	\$- 3,580		\$- 22,836	\$ 3,089
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -			\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 348,364			\$ 348,364	\$- 200,384	\$- 32,885		\$- 233,268	\$ 115,095
10	1930	Transportation Equipment	\$ 1,550,616	\$ 60,387		\$ 1,611,003	\$- 1,167,953	\$- 147,819		\$- 1,315,771	\$ 295,232
8	1935	Stores Equipment	\$ 876			\$ 876	\$- 876			\$- 876	\$ 0
8	1940	Tools, Shop & Garage Equipment	\$ 91,173			\$ 91,173	\$- 83,369	\$- 2,010		\$- 85,378	\$ 5,795
8	1945	Measurement & Testing Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
8	1950	Power Operated Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communications Equipment	\$ 15,050			\$ 15,050	\$- 8,118	\$- 2,773		\$- 10,891	\$ 4,159
8	1955	Communication Equipment (Smart Meters)	\$ -			\$ -	\$ -			\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -			\$ -	\$ -			\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -			\$ -	\$ -			\$ -	\$ -
47	1980	System Supervisor Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1985	Miscellaneous Fixed Assets	\$ -			\$ -	\$ -			\$ -	\$ -
47	1990	Other Tangible Property	\$ -			\$ -	\$ -			\$ -	\$ -
47	1995	Contributions & Grants	\$ -			\$ -	\$ -			\$ -	\$ -
47	2440	Deferred Revenue <sup>7</sup>	\$- 155,283			\$- 155,283	\$ 15,123	\$ 3,566		\$ 18,689	\$- 136,594
	2005	Property Under Finance Lease <sup>7</sup>	\$ -			\$ -	\$ -			\$ -	\$ -
		<b>Sub-Total</b>	<b>\$ 10,254,916</b>	<b>\$ 630,867</b>	<b>\$- 11,548</b>	<b>\$ 10,874,235</b>	<b>\$- 3,483,425</b>	<b>\$- 532,023</b>	<b>\$ 5,398</b>	<b>\$- 4,010,049</b>	<b>\$ 6,864,186</b>
		<b>Less Socialized Renewable Energy Generation Investments (input as negative)</b>				\$ -				\$ -	\$ -
		<b>Less Other Non Rate-Regulated Utility Assets (input as negative)</b>				\$ -				\$ -	\$ -
		<b>Total PP&amp;E for Rate Base Purposes</b>	<b>\$ 10,254,916</b>	<b>\$ 630,867</b>	<b>\$- 11,548</b>	<b>\$ 10,874,235</b>	<b>\$- 3,483,425</b>	<b>\$- 532,023</b>	<b>\$ 5,398</b>	<b>\$- 4,010,049</b>	<b>\$ 6,864,186</b>
		<b>Construction Work in Progress</b>	<b>\$ 232,532</b>	<b>\$ 205,863</b>		<b>\$ 438,394</b>				<b>\$ -</b>	<b>\$ 438,394</b>
		<b>Total PP&amp;E</b>	<b>\$ 10,487,447</b>	<b>\$ 836,730</b>	<b>\$- 11,548</b>	<b>\$ 11,312,629</b>	<b>\$- 3,483,425</b>	<b>\$- 532,023</b>	<b>\$ 5,398</b>	<b>\$- 4,010,049</b>	<b>\$ 7,302,580</b>
		<b>Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable<sup>8</sup></b>						<b>-6149.77</b>			
		<b>Total</b>						<b>\$- 538,172</b>			

Less: Fully Allocated Depreciation

10	Transportation	\$- 147,819
8	Stores Equipment	\$- 19,373
47	Deferred Revenue	\$ 3,566
	<b>Net Depreciation</b>	<b>\$- 374,547</b>

Accounting Standard MFRS  
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CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost				Accumulated Depreciation					Net Book Value
			Opening Balance <sup>8</sup>	Additions <sup>4</sup>	Disposals <sup>6</sup>	Closing Balance	Opening Balance <sup>8</sup>	Additions	Disposals <sup>6</sup>	Closing Balance		
	1609	Capital Contributions Paid	\$ -			\$ -	\$ -			\$ -	\$ -	
12	1611	Computer Software (Formally known as Account 1925)	\$ 495,381			\$ 495,381	-\$ 300,897	-\$ 70,127		-\$ 371,024	\$ 124,357	
CEC	1612	Land Rights (Formally known as Account 1906)	\$ -			\$ -	\$ -			\$ -	\$ -	
N/A	1805	Land	\$ 87,700			\$ 87,700	\$ -			\$ -	\$ 87,700	
47	1808	Buildings	\$ 462,385			\$ 462,385	-\$ 136,992	-\$ 19,373		-\$ 156,365	\$ 306,020	
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -			\$ -	\$ -	
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -			\$ -	\$ -	
47	1820	Distribution Station Equipment <50 kV	\$ 418,536	\$ 10,641		\$ 429,176	-\$ 115,184	-\$ 11,624		-\$ 126,808	\$ 302,368	
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -			\$ -	\$ -	
47	1830	Poles, Towers & Fixtures	\$ 3,173,798	\$ 206,428	-\$ 9,622	\$ 3,370,604	-\$ 789,776	-\$ 79,678	\$ 4,124	-\$ 865,330	\$ 2,505,275	
47	1835	Overhead Conductors & Devices	\$ 2,089,024	\$ 159,346	-\$ 1,590	\$ 2,246,780	-\$ 294,333	-\$ 58,444	\$ 689	-\$ 352,087	\$ 1,894,693	
47	1840	Underground Conduit	\$ 194,407			\$ 194,407	-\$ 11,627	-\$ 4,155		-\$ 15,782	\$ 178,625	
47	1845	Underground Conductors & Devices	\$ 8,998			\$ 8,998	-\$ 2,538	-\$ 155		-\$ 2,693	\$ 6,304	
47	1850	Line Transformers	\$ 896,861	\$ 89,437	-\$ 3,346	\$ 982,952	-\$ 161,290	-\$ 29,481	\$ 1,472	-\$ 189,299	\$ 793,653	
47	1855	Services (Overhead & Underground)	\$ 357,427	\$ 17,163		\$ 374,590	-\$ 99,062	-\$ 16,684		-\$ 115,746	\$ 258,845	
47	1860	Meters	\$ 39,606			\$ 39,606	-\$ 13,103	-\$ 1,823		-\$ 14,926	\$ 24,680	
47	1860	Meters (Smart Meters)	\$ 704,308	\$ 43,959		\$ 748,268	-\$ 429,734	-\$ 63,883		-\$ 493,617	\$ 254,651	
N/A	1905	Land	\$ -			\$ -	\$ -			\$ -	\$ -	
47	1908	Buildings & Fixtures	\$ -			\$ -	\$ -			\$ -	\$ -	
13	1910	Leasehold Improvements	\$ 469			\$ 469	-\$ 469			\$ 469	\$ -	
8	1915	Office Furniture & Equipment (10 years)	\$ 8,225			\$ 8,225	-\$ 4,712	-\$ 1,078		-\$ 5,789	\$ 2,436	
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -			\$ -	\$ -	
10	1920	Computer Equipment - Hardware	\$ 25,924			\$ 25,924	-\$ 22,836	-\$ 2,006		-\$ 24,842	\$ 1,082	
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -			\$ -	\$ -	
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 348,364			\$ 348,364	-\$ 233,268	-\$ 32,885		-\$ 266,153	\$ 82,211	
10	1930	Transportation Equipment	\$ 1,611,003			\$ 1,611,003	-\$ 1,315,771	-\$ 103,040		-\$ 1,418,811	\$ 192,192	
8	1935	Stores Equipment	\$ 876			\$ 876	-\$ 876			\$ -	\$ 0	
8	1940	Tools, Shop & Garage Equipment	\$ 91,173			\$ 91,173	-\$ 85,378	-\$ 1,576		-\$ 86,954	\$ 4,219	
8	1945	Measurement & Testing Equipment	\$ -			\$ -	\$ -			\$ -	\$ -	
8	1950	Power Operated Equipment	\$ -			\$ -	\$ -			\$ -	\$ -	
8	1955	Communications Equipment	\$ 15,050			\$ 15,050	-\$ 10,891	-\$ 2,773		-\$ 13,664	\$ 1,386	
8	1955	Communication Equipment (Smart Meters)	\$ -			\$ -	\$ -			\$ -	\$ -	
8	1960	Miscellaneous Equipment	\$ -			\$ -	\$ -			\$ -	\$ -	
47	1970	Load Management Controls Customer Premises	\$ -			\$ -	\$ -			\$ -	\$ -	
47	1975	Load Management Controls Utility Premises	\$ -			\$ -	\$ -			\$ -	\$ -	
47	1980	System Supervisor Equipment	\$ -			\$ -	\$ -			\$ -	\$ -	
47	1985	Miscellaneous Fixed Assets	\$ -			\$ -	\$ -			\$ -	\$ -	
47	1990	Other Tangible Property	\$ -			\$ -	\$ -			\$ -	\$ -	
47	1995	Contributions & Grants	\$ -			\$ -	\$ -			\$ -	\$ -	
47	2440	Deferred Revenue <sup>5</sup>	-\$ 155,283			-\$ 155,283	\$ 18,689	\$ 3,566		\$ 22,254	\$ 133,028	
	2005	Property Under Finance Lease <sup>7</sup>	\$ -			\$ -	\$ -			\$ -	\$ -	
		Sub-Total	\$ 10,874,235	\$ 526,974	-\$ 14,558	\$ 11,386,651	-\$ 4,010,049	-\$ 495,217	\$ 6,286	-\$ 4,498,981	\$ 6,887,671	
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -	
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -	
		Total PP&E for Rate Base Purposes	\$ 10,874,235	\$ 526,974	-\$ 14,558	\$ 11,386,651	-\$ 4,010,049	-\$ 495,217	\$ 6,286	-\$ 4,498,981	\$ 6,887,671	
		Construction Work In Progress	\$ 438,394	\$ 331,835		\$ 770,229				\$ -	\$ 770,229	
		Total PP&E	\$ 11,312,629	\$ 858,809	-\$ 14,558	\$ 12,156,881	-\$ 4,010,049	-\$ 495,217	\$ 6,286	-\$ 4,498,981	\$ 7,657,900	
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable <sup>8</sup>								-8271.94		
		Total								-\$ 503,489		
Less: Fully Allocated Depreciation												
10		Transportation								-\$ 103,040		
8		Stores Equipment								-\$ 19,373		
47		Deferred Revenue								\$ 3,566		
		Net Depreciation								-\$ 384,642		

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CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance <sup>8</sup>	Additions <sup>4</sup>	Disposals <sup>6</sup>	Closing Balance	Opening Balance <sup>8</sup>	Additions	Disposals <sup>6</sup>	Closing Balance	
	1609	Capital Contributions Paid	\$ -			\$ -	\$ -			\$ -	\$ -
12	1611	Computer Software (Formally known as Account 1925)	\$ 495,381			\$ 495,381	-\$ 371,024	-\$ 70,127		-\$ 441,152	\$ 54,230
CEC	1612	Land Rights (Formally known as Account 1906)	\$ -			\$ -	\$ -			\$ -	\$ -
N/A	1805	Land	\$ 87,700			\$ 87,700	\$ -			\$ -	\$ 87,700
47	1808	Buildings	\$ 462,385	\$ 21,623		\$ 484,008	-\$ 156,365	-\$ 19,914		-\$ 176,278	\$ 307,729
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -			\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -			\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 429,176	\$ -		\$ 429,176	-\$ 126,808	-\$ 11,746		-\$ 138,555	\$ 290,622
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 3,370,604	\$ 190,698	-\$ 7,768	\$ 3,553,534	-\$ 865,330	-\$ 83,302	\$ 4,060	-\$ 944,572	\$ 2,608,962
47	1835	Overhead Conductors & Devices	\$ 2,246,790	\$ 130,253	-\$ 1,216	\$ 2,375,818	-\$ 352,067	-\$ 61,605	\$ 615	-\$ 413,077	\$ 1,962,741
47	1840	Underground Conduit	\$ 194,407			\$ 194,407	\$ 15,782	-\$ 4,155		\$ 19,937	\$ 174,470
47	1845	Underground Conductors & Devices	\$ 8,998			\$ 8,998	-\$ 2,693	-\$ 155		-\$ 2,848	\$ 6,150
47	1850	Line Transformers	\$ 982,952	\$ 65,128	-\$ 633	\$ 1,047,447	-\$ 189,299	-\$ 31,136	\$ 279	-\$ 220,156	\$ 827,292
47	1855	Services (Overhead & Underground)	\$ 374,590			\$ 374,590	-\$ 115,746	-\$ 16,872		-\$ 132,617	\$ 241,973
47	1860	Meters	\$ 39,606			\$ 39,606	-\$ 14,926	-\$ 1,532		-\$ 16,457	\$ 23,149
47	1860	Meters (Smart Meters)	\$ 748,268	\$ 6,033		\$ 754,301	-\$ 493,617	-\$ 65,550		-\$ 559,166	\$ 195,134
N/A	1905	Land	\$ -			\$ -	\$ -			\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -			\$ -	\$ -			\$ -	\$ -
13	1910	Leasehold Improvements	\$ 469			\$ 469	-\$ 469			\$ 469	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 8,225	\$ 25,505		\$ 33,730	-\$ 5,789	-\$ 2,899		-\$ 8,689	\$ 25,041
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -			\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 25,924	\$ 6,843		\$ 32,768	-\$ 24,842	-\$ 1,117		-\$ 25,960	\$ 6,808
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -			\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 348,364			\$ 348,364	-\$ 266,153	-\$ 32,885		-\$ 299,037	\$ 49,326
10	1930	Transportation Equipment	\$ 1,611,003	\$ 213,425	-\$ 63,985	\$ 1,760,443	-\$ 1,418,811	-\$ 86,213	\$ 63,029	-\$ 1,441,996	\$ 318,447
8	1935	Stores Equipment	\$ 876			\$ 876	-\$ 876			\$ 876	\$ 0
8	1940	Tools, Shop & Garage Equipment	\$ 91,173	\$ 2,385		\$ 93,559	-\$ 86,954	-\$ 1,280		-\$ 88,234	\$ 5,325
8	1945	Measurement & Testing Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
8	1950	Power Operated Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communications Equipment	\$ 15,050			\$ 15,050	-\$ 13,664	-\$ 1,386		-\$ 15,050	\$ 0
8	1955	Communication Equipment (Smart Meters)	\$ -			\$ -	\$ -			\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -			\$ -	\$ -			\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -			\$ -	\$ -			\$ -	\$ -
47	1980	System Supervisor Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1985	Miscellaneous Fixed Assets	\$ -			\$ -	\$ -			\$ -	\$ -
47	1990	Other Tangible Property	\$ -			\$ -	\$ -			\$ -	\$ -
47	1995	Contributions & Grants	\$ -			\$ -	\$ -			\$ -	\$ -
47	2440	Deferred Revenue <sup>5</sup>	-\$ 155,283			-\$ 155,283	\$ 22,254	\$ 3,566		\$ 25,820	\$ 129,462
	2005	Property Under Finance Lease <sup>7</sup>	\$ -			\$ -	\$ -			\$ -	\$ -
		<b>Sub-Total</b>	<b>\$ 11,386,651</b>	<b>\$ 661,894</b>	<b>-\$ 73,601</b>	<b>\$ 11,974,944</b>	<b>-\$ 4,498,981</b>	<b>-\$ 488,308</b>	<b>\$ 67,983</b>	<b>-\$ 4,919,306</b>	<b>\$ 7,055,638</b>
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -
		<b>Total PP&amp;E for Rate Base Purposes</b>	<b>\$ 11,386,651</b>	<b>\$ 661,894</b>	<b>-\$ 73,601</b>	<b>\$ 11,974,944</b>	<b>-\$ 4,498,981</b>	<b>-\$ 488,308</b>	<b>\$ 67,983</b>	<b>-\$ 4,919,306</b>	<b>\$ 7,055,638</b>
		Construction Work in Progress	\$ 770,229	\$ 284,926		\$ 1,055,155				\$ -	\$ 1,055,155
		<b>Total PP&amp;E</b>	<b>\$ 12,156,881</b>	<b>\$ 946,820</b>	<b>-\$ 73,601</b>	<b>\$ 13,030,099</b>	<b>-\$ 4,498,981</b>	<b>-\$ 488,308</b>	<b>\$ 67,983</b>	<b>-\$ 4,919,306</b>	<b>\$ 8,110,793</b>
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable <sup>8</sup>								-\$ 5618.98	
		<b>Total</b>								<b>-\$ 493,926</b>	
<b>Less: Fully Allocated Depreciation</b>											
10		Transportation								-\$ 86,213	
8		Stores Equipment								-\$ 19,914	
47		Deferred Revenue								\$ 3,566	
		<b>Net Depreciation</b>								<b>-\$ 391,365</b>	

Accounting Standard MFRS  
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CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance <sup>8</sup>	Additions <sup>4</sup>	Disposals <sup>6</sup>	Closing Balance	Opening Balance <sup>8</sup>	Additions	Disposals <sup>6</sup>	Closing Balance	
	1609	Capital Contributions Paid	\$ -			\$ -	\$ -			\$ -	\$ -
12	1611	Computer Software (Formally known as Account 1925)	\$ 495,381	\$ 57,580		\$ 552,961	-\$ 441,152	-\$ 47,437		-\$ 488,588	\$ 64,373
CEC	1612	Land Rights (Formally known as Account 1906)	\$ -			\$ -	\$ -			\$ -	\$ -
N/A	1805	Land	\$ 87,700			\$ 87,700	\$ -			\$ -	\$ 87,700
47	1808	Buildings	\$ 484,008	\$ 4,270		\$ 488,278	-\$ 176,278	-\$ 20,525		-\$ 196,804	\$ 291,474
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -			\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -			\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 429,176			\$ 429,176	-\$ 138,555	-\$ 11,748		-\$ 150,303	\$ 278,874
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 3,553,534	\$ 52,550	-\$ 12,080	\$ 3,594,004	-\$ 944,572	-\$ 85,375	\$ 3,054	-\$ 1,026,894	\$ 2,567,110
47	1835	Overhead Conductors & Devices	\$ 2,375,818	\$ 46,530		\$ 2,422,349	-\$ 413,077	-\$ 63,606		-\$ 476,683	\$ 1,945,666
47	1840	Underground Conduit	\$ 194,407			\$ 194,407	\$ 19,937	-\$ 4,155		\$ 14,782	\$ 179,316
47	1845	Underground Conductors & Devices	\$ 8,998			\$ 8,998	-\$ 2,848	-\$ 155		-\$ 3,003	\$ 5,995
47	1850	Line Transformers	\$ 1,047,447	\$ 21,602	-\$ 263	\$ 1,068,787	-\$ 220,156	-\$ 32,087	\$ 133	-\$ 252,109	\$ 816,677
47	1855	Services (Overhead & Underground)	\$ 374,590			\$ 374,590	-\$ 132,617	-\$ 16,872		-\$ 149,489	\$ 225,101
47	1860	Meters	\$ 39,606	\$ 15,705		\$ 55,311	-\$ 16,457	-\$ 1,846		-\$ 18,303	\$ 37,008
47	1860	Meters (Smart Meters)	\$ 754,301	\$ 19,335		\$ 773,636	-\$ 559,166	-\$ 66,395		-\$ 625,561	\$ 148,075
N/A	1905	Land	\$ -			\$ -	\$ -			\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -			\$ -	\$ -			\$ -	\$ -
13	1910	Leasehold Improvements	\$ 469			\$ 469	-\$ 469			\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 33,730			\$ 33,730	-\$ 8,689	-\$ 4,592		-\$ 13,281	\$ 20,449
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -			\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 32,768	-\$ 32,768		\$ -	-\$ 25,960	\$ 25,960		\$ 0	\$ 0
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -			\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 348,364	\$ 41,264		\$ 389,627	-\$ 299,037	-\$ 61,495		-\$ 360,533	\$ 29,095
10	1930	Transportation Equipment	\$ 1,760,443	\$ 118,513		\$ 1,878,956	-\$ 1,441,996	-\$ 84,292		-\$ 1,526,288	\$ 352,668
8	1935	Stores Equipment	\$ 876			\$ 876	-\$ 876			\$ -	\$ 0
8	1940	Tools, Shop & Garage Equipment	\$ 93,559	\$ 4,500		\$ 98,059	-\$ 88,234	-\$ 1,361		-\$ 89,595	\$ 8,464
8	1945	Measurement & Testing Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
8	1950	Power Operated Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communications Equipment	\$ 15,050			\$ 15,050	-\$ 15,050			-\$ 15,050	\$ 0
8	1955	Communication Equipment (Smart Meters)	\$ -			\$ -	\$ -			\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -			\$ -	\$ -			\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -			\$ -	\$ -			\$ -	\$ -
47	1980	System Supervisor Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1985	Miscellaneous Fixed Assets	\$ -			\$ -	\$ -			\$ -	\$ -
47	1990	Other Tangible Property	\$ -			\$ -	\$ -			\$ -	\$ -
47	1995	Contributions & Grants	\$ -			\$ -	\$ -			\$ -	\$ -
47	2440	Deferred Revenue <sup>5</sup>	-\$ 155,283			-\$ 155,283	\$ 25,620	\$ 3,566		\$ 29,386	\$ 125,897
	2005	Property Under Finance Lease <sup>7</sup>	\$ -			\$ -	\$ -			\$ -	\$ -
		<b>Sub-Total</b>	<b>\$ 11,974,944</b>	<b>\$ 349,082</b>	<b>-\$ 12,343</b>	<b>\$ 12,311,683</b>	<b>-\$ 4,919,306</b>	<b>-\$ 472,414</b>	<b>\$ 3,186</b>	<b>-\$ 5,388,533</b>	<b>\$ 6,923,150</b>
		<b>Less Socialized Renewable Energy Generation Investments (input as negative)</b>				\$ -				\$ -	\$ -
		<b>Less Other Non Rate-Regulated Utility Assets (input as negative)</b>				\$ -				\$ -	\$ -
		<b>Total PP&amp;E for Rate Base Purposes</b>	<b>\$ 11,974,944</b>	<b>\$ 349,082</b>	<b>-\$ 12,343</b>	<b>\$ 12,311,683</b>	<b>-\$ 4,919,306</b>	<b>-\$ 472,414</b>	<b>\$ 3,186</b>	<b>-\$ 5,388,533</b>	<b>\$ 6,923,150</b>
		<b>Construction Work in Progress</b>	<b>\$ 1,055,155</b>	<b>\$ 439,682</b>	<b>-\$ 62,225</b>	<b>\$ 1,432,612</b>				\$ -	\$ 1,432,612
		<b>Total PP&amp;E</b>	<b>\$ 13,030,099</b>	<b>\$ 788,764</b>	<b>-\$ 74,568</b>	<b>\$ 13,744,295</b>	<b>-\$ 4,919,306</b>	<b>-\$ 472,414</b>	<b>\$ 3,186</b>	<b>-\$ 5,388,533</b>	<b>\$ 8,355,762</b>
		<b>Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable<sup>8</sup></b>								-9157	
		<b>Total</b>								<b>-\$ 481,571</b>	
<b>Less: Fully Allocated Depreciation</b>											
10		Transportation								-\$ 84,292	
8		Stores Equipment								-\$ 20,525	
47		Deferred Revenue								\$ 3,566	
		<b>Net Depreciation</b>								<b>-\$ 380,320</b>	

**Less: Fully Allocated Depreciation**

Accounting Standard MFRS  
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CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance <sup>8</sup>	Additions <sup>4</sup>	Disposals <sup>6</sup>	Closing Balance	Opening Balance <sup>8</sup>	Additions	Disposals <sup>6</sup>	Closing Balance	
	1609	Capital Contributions Paid	\$ -			\$ -	\$ -			\$ -	\$ -
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,444,566	\$ 20,000		\$ 1,464,566	-\$ 570,083	-\$ 138,241		-\$ 708,324	\$ 756,242
CEC	1612	Land Rights (Formally known as Account 1906)	\$ -			\$ -	\$ -			\$ -	\$ -
N/A	1805	Land	\$ 172,700			\$ 172,700	\$ -			\$ -	\$ 172,700
47	1808	Buildings	\$ 488,278	\$ 30,000		\$ 518,278	-\$ 217,400	-\$ 21,347		-\$ 238,747	\$ 279,531
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -			\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -			\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 914,923			\$ 914,923	-\$ 164,301	-\$ 16,640		-\$ 180,941	\$ 733,982
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 3,851,867	\$ 892,641		\$ 4,744,508	-\$ 1,114,225	-\$ 98,959		-\$ 1,213,183	\$ 3,531,325
47	1835	Overhead Conductors & Devices	\$ 2,570,731	\$ 577,877		\$ 3,148,608	-\$ 541,173	-\$ 71,275		-\$ 612,448	\$ 2,536,160
47	1840	Underground Conduit	\$ 194,407			\$ 194,407	-\$ 28,246	-\$ 4,155		-\$ 32,401	\$ 162,006
47	1845	Underground Conductors & Devices	\$ 80,198			\$ 80,198	-\$ 3,949	-\$ 1,755		-\$ 5,704	\$ 74,494
47	1850	Line Transformers	\$ 1,418,399	\$ 277,407		\$ 1,695,807	-\$ 285,235	-\$ 37,015		-\$ 322,250	\$ 1,373,557
47	1855	Services (Overhead & Underground)	\$ 447,510			\$ 447,510	-\$ 167,090	-\$ 8,208		-\$ 175,298	\$ 272,213
47	1860	Meters	\$ 55,311			\$ 55,311	-\$ 20,463	-\$ 2,160		-\$ 22,623	\$ 32,688
47	1860	Meters (Smart Meters)	\$ 773,636	\$ 15,000		\$ 788,636	-\$ 672,730	-\$ 24,264		-\$ 696,994	\$ 91,642
N/A	1905	Land	\$ -			\$ -	\$ -			\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -			\$ -	\$ -			\$ -	\$ -
13	1910	Leasehold Improvements	\$ 469			\$ 469	-\$ 469			\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 33,730			\$ 33,730	-\$ 17,334	-\$ 3,644		-\$ 20,978	\$ 12,753
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -			\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ -			\$ -	\$ 0			\$ 0	\$ 0
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -			\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 414,627	\$ 5,000		\$ 419,627	-\$ 382,759	-\$ 8,568		-\$ 391,327	\$ 28,301
10	1930	Transportation Equipment	\$ 2,289,710			\$ 2,289,710	-\$ 1,626,642	-\$ 115,089		-\$ 1,741,731	\$ 547,979
8	1935	Stores Equipment	\$ 876			\$ 876	-\$ 876			\$ -	\$ 0
8	1940	Tools, Shop & Garage Equipment	\$ 98,059	\$ 9,000		\$ 107,059	-\$ 91,148	-\$ 2,003		-\$ 93,151	\$ 13,908
8	1945	Measurement & Testing Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
8	1950	Power Operated Equipment	\$ 86,200			\$ 86,200	-\$ 4,310	-\$ 8,620		-\$ 12,930	\$ 73,270
8	1955	Communications Equipment	\$ 15,050			\$ 15,050	-\$ 15,050			-\$ 15,050	\$ 0
8	1955	Communication Equipment (Smart Meters)	\$ -			\$ -	\$ -			\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -			\$ -	\$ -			\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -			\$ -	\$ -			\$ -	\$ -
47	1980	System Supervisor Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1985	Miscellaneous Fixed Assets	\$ -			\$ -	\$ -			\$ -	\$ -
47	1990	Other Tangible Property	\$ -			\$ -	\$ -			\$ -	\$ -
47	1995	Contributions & Grants	\$ -			\$ -	\$ -			\$ -	\$ -
47	2440	Deferred Revenue <sup>5</sup>	-\$ 155,283			-\$ 155,283	\$ 32,952	\$ 3,566		\$ 36,518	-\$ 118,765
	2005	Property Under Finance Lease <sup>7</sup>	\$ -			\$ -	\$ -			\$ -	\$ -
		Sub-Total	\$ 15,195,967	\$ 1,826,925	\$ -	\$ 17,022,892	-\$ 5,890,532	-\$ 558,374	\$ -	-\$ 6,448,906	\$ 10,573,985
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -
		Total PP&E for Rate Base Purposes	\$ 15,195,967	\$ 1,826,925	\$ -	\$ 17,022,892	-\$ 5,890,532	-\$ 558,374	\$ -	-\$ 6,448,906	\$ 10,573,985
		Construction Work In Progress	\$ 587,242			\$ 587,242				\$ -	\$ 587,242
		Total PP&E	\$ 15,783,209	\$ 1,826,925	\$ -	\$ 17,610,134	-\$ 5,890,532	-\$ 558,374	\$ -	-\$ 6,448,906	\$ 11,161,228
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable <sup>8</sup>									
		Total					-\$ 558,374				
Less: Fully Allocated Depreciation											
10		Transportation								-\$ 93,187	
8		Stores Equipment								-\$ 24,347	
47		Deferred Revenue								\$ 3,566	
		Net Depreciation					-\$ 444,407				

**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								
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	2	Fully Dressed Concrete Poles	Overall		50	60	80								
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	3	Fully Dressed Steel Poles	Overall		60	60	80								
			Cross Arm	Wood	20	40	55								
				Steel	30	70	95								
	4	OH Line Switch			30	45	55								
	5	OH Line Switch Motor			15	25	25								
TS & MS	6	OH Line Switch RTU			15	20	20								
	7	OH Integral Switches			35	45	60								
	8	OH Conductors			50	60	75								
	9	OH Transformers & Voltage Regulators			30	40	60								
	10	OH Shunt Capacitor Banks			25	30	40								
	11	Reclosers			25	40	55								
	12	Power Transformers	Overall		30	45	60								
			Bushing		10	20	30								
			Tap Changer		20	30	60								
	13	Station Service Transformer			30	45	55								
	14	Station Grounding Transformer			30	40	40								
UG	15	Station DC System	Overall		10	20	30								
			Battery Bank		10	15	15								
			Charger		20	20	30								
	16	Station Metal Clad Switchgear	Overall		30	40	60								
			Removable Breaker		25	40	60								
	17	Station Independent Breakers			35	45	65								
	18	Station Switch			30	50	60								
	19	Electromechanical Relays			25	35	50								
	20	Solid State Relays			10	30	45								
	21	Digital & Numeric Relays			15	20	20								
	22	Rigid Busbars			30	55	60								
S	23	Steel Structure			35	50	90								
	24	Primary Paper Insulated Lead Covered (PILC) Cables			60	65	75								
	25	Primary Ethylene-Propylene Rubber (EPR) Cables			20	25	25								
	26	Primary Non-Tree Retardant (Non-TR) Cross Linked Polyethylene (XLPE) Cables Direct Buried			20	25	30								
	27	Primary Non-TR XLPE Cables in Duct			20	25	30								
	28	Primary TR XLPE Cables Direct Buried			25	30	35								
	29	Primary TR XLPE Cables in Duct			35	40	55								
	30	Secondary PILC Cables			70	75	80								
	31	Secondary Cables Direct Buried			25	35	40								
	32	Secondary Cables in Duct			35	40	60								
	33	Network Transformers	Overall		20	35	50								
			Protector		20	35	40								
	34	Pad-Mounted Transformers			25	40	45								
	35	Submersible/Vault Transformers			25	35	45								
	36	UG Foundation			35	55	70								
	37	UG Vaults	Overall		40	60	80								
			Roof		20	30	45								
	38	UG Vault Switches			20	35	50								
	39	Pad-Mounted Switchgear			20	30	45								
	40	Ducts			30	50	85								
	41	Concrete Encased Duct Banks			35	55	80								
	42	Cable Chambers			50	60	80								
S	43	Remote SCADA			15	20	30								

**Table F-2 from Kinetrics Report<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								
2	Vehicles	Trucks & Buckets		5   15								
		Trailers		5   20								
		Vans		5   10								
3	Administrative Buildings			50   75								
4	Leasehold Improvements			Lease dependent								
5	Station Buildings	Station Buildings		50   75								
		Parking		25   30								
		Fence		25   60								
		Roof		20   30								
6	Computer Equipment	Hardware		3   5								
		Software		2   5								
7	Equipment	Power Operated		5   10								
		Stores		5   10								
		Tools, Shop, Garage Equipment		5   10								
		Measurement & Testing Equipment		5   10								
8	Communication	Towers		60   70								
		Wireless		2   10								
9	Residential Energy Meters			25   35								
10	Industrial/Commercial Energy Meters			25   35								
11	Wholesale Energy Meters			15   30								
12	Current & Potential Transformer (CT & PT)			35   50								
13	Smart Meters			5   15								
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



File Number:

EB-2024-0046

Exhibit:

4

Tab:

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Schedule:

1

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Date:

30-Aug-24

## Appendix 2-C Depreciation and Amortization Expense

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

**Notes:**

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

Year 2017

Account	Description	Book Values				Service Lives		Depreciation Expense			
		Opening Book Value of Assets	Less Fully Depreciated <sup>1</sup>	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing <sup>2</sup>	Depreciation Rate Assets	Depreciation Expense on Assets <sup>3</sup>	Depreciation on Expense per Appendix	Variance <sup>4</sup>
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	i	j = i-h
1609	Capital Contributions Paid					\$ -		0.00%	\$ -	\$ -	\$ -
1611	Computer Software (Formally known as Account 1925)	\$ 427,908	\$ 79,461	\$ 97,120	\$ 48,167	\$ 348,840	5.00	20.00%	\$ 69,768	\$ 60,544	\$ 9,224
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1805	Land	\$ 87,700	\$ -	\$ -	\$ -	\$ 87,700		0.00%	\$ -	\$ -	\$ -
1808	Buildings	\$ 462,385	\$ 59,500	\$ -	\$ -	\$ 402,885	20.00	5.00%	\$ 20,144	\$ 19,373	\$ 771
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV	\$ 274,445	\$ 60,301	\$ 43,548	\$ -	\$ 235,918	17.00	5.88%	\$ 13,878	\$ 22,272	\$ 8,395
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 2,231,239	\$ 377,356	\$ 283,268	\$ 6,913	\$ 1,988,604	23.00	4.35%	\$ 86,461	\$ 136,140	\$ 49,679
1835	Overhead Conductors & Devices	\$ 1,291,475	\$ 106,106	\$ 241,402	\$ 1,953	\$ 1,304,117	31.00	3.23%	\$ 42,068	\$ 42,478	\$ 409
1840	Underground Conduit	\$ 9,548	\$ 4,092	\$ -	\$ -	\$ 5,456	4.00	25.00%	\$ 1,364	\$ 1,364	\$ 0
1845	Underground Conductors & Devices	\$ 2,110	\$ 904	\$ 4,376	\$ -	\$ 3,394	12.00	8.33%	\$ 283	\$ 350	\$ 67
1850	Line Transformers	\$ 621,414	\$ 59,203	\$ 61,221	\$ 1,907	\$ 590,914	27.00	3.70%	\$ 21,886	\$ 23,681	\$ 1,795
1855	Services (Overhead & Underground)	\$ 238,324	\$ 33,382	\$ 55,543	\$ -	\$ 232,713	17.00	5.88%	\$ 13,689	\$ 14,011	\$ 322
1860	Meters	\$ 21,583	\$ 6,684	\$ -	\$ -	\$ 14,900	10.00	10.00%	\$ 1,490	\$ 1,964	\$ 474
1860	Meters (Smart Meters)	\$ 675,238	\$ 184,781	\$ 1,770	\$ -	\$ 491,341	8.00	12.50%	\$ 61,418	\$ 60,539	\$ 879
1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1910	Leasehold Improvements	\$ 469	\$ 469	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 2,489	\$ 573	\$ 5,736	\$ -	\$ 4,785	7.00	14.29%	\$ 684	\$ 728	\$ 44
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 25,760	\$ 8,298	\$ -	\$ -	\$ 17,462	2.50	40.00%	\$ 6,985	\$ 5,447	\$ 1,538
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 348,364	\$ 101,730	\$ -	\$ -	\$ 246,633	7.50	13.33%	\$ 32,884	\$ 32,885	\$ 0
1930	Transportation Equipment	\$ 1,362,830	\$ 660,592	\$ -	\$ 33,141	\$ 669,097	3.50	28.57%	\$ 191,170	\$ 190,149	\$ 1,021
1935	Stores Equipment	\$ 876	\$ 740	\$ -	\$ -	\$ 136	1.50	66.67%	\$ 91	\$ 68	\$ 23
1940	Tools, Shop & Garage Equipment	\$ 88,863	\$ 64,618	\$ 2,311	\$ -	\$ 25,400	2.50	40.00%	\$ 10,160	\$ 10,430	\$ 269
1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1955	Communications Equipment	\$ 1,186	\$ 1,186	\$ 13,865	\$ -	\$ 6,932	5.00	20.00%	\$ 1,386	\$ 1,386	\$ 0
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
2440	Deferred Revenue	\$ 146,961	\$ 4,520	\$ 8,321	\$ -	\$ 146,602	35.00	2.86%	\$ 4,189	\$ 3,471	\$ 717
2005	Property Under Finance Lease	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
	<b>Total</b>	<b>\$ 8,027,245</b>	<b>\$ 1,805,457</b>	<b>\$ 801,837</b>	<b>\$ 92,081</b>	<b>\$ 6,530,626</b>	<b>\$ 239</b>		<b>\$ 571,620</b>	<b>\$ 620,336</b>	<b>\$ 48,716</b>

Year 2018

Account	Description	Book Values				Service Lives		Depreciation Expense			
		Opening Book Value of Assets	Less Fully Depreciated <sup>1</sup>	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing <sup>2</sup>	Depreciation Rate Assets	Depreciation Expense on Assets <sup>3</sup>	Depreciation on Expense per Appendix	Variance <sup>4</sup>
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	i = h	j = i-h
1609	Capital Contributions Paid					\$ -		0.00%	\$ -	\$ -	\$ -
1611	Computer Software (Formally known as Account 1925)	\$ 476,861	\$ 91,838	\$ 18,521	\$ -	\$ 394,283	4.50	22.22%	\$ 87,618	\$ 68,804	\$ 18,814
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1805	Land	\$ 87,700	\$ -	\$ -	\$ -	\$ 87,700	-	0.00%	\$ -	\$ -	\$ -
1808	Buildings	\$ 462,385	\$ 78,873	\$ -	\$ -	\$ 383,512	19.00	5.26%	\$ 20,185	\$ 19,373	\$ 812
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV	\$ 317,993	\$ 82,573	\$ 87,882	\$ -	\$ 279,361	16.00	6.25%	\$ 17,460	\$ 9,843	\$ 7,617
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 2,507,594	\$ 509,503	\$ 281,138	\$ 4,932	\$ 2,133,729	22.00	4.55%	\$ 96,988	\$ 142,463	\$ 45,476
1835	Overhead Conductors & Devices	\$ 1,530,924	\$ 147,225	\$ 230,992	\$ 8,495	\$ 1,490,699	30.00	3.33%	\$ 49,690	\$ 47,681	\$ 2,009
1840	Underground Conduit	\$ 9,648	\$ 5,456	\$ -	\$ -	\$ 4,092	3.00	33.33%	\$ 1,364	\$ 1,364	\$ 0
1845	Underground Conductors & Devices	\$ 6,486	\$ 1,255	\$ -	\$ -	\$ 5,232	11.00	9.09%	\$ 476	\$ 400	\$ 76
1850	Line Transformers	\$ 680,729	\$ 82,510	\$ 101,231	\$ 1,980	\$ 646,854	26.00	3.85%	\$ 24,879	\$ 25,581	\$ 702
1855	Services (Overhead & Underground)	\$ 293,867	\$ 47,393	\$ 26,855	\$ -	\$ 259,901	16.00	6.25%	\$ 16,244	\$ 19,620	\$ 3,377
1860	Meters	\$ 21,583	\$ 8,647	\$ -	\$ -	\$ 12,936	9.00	11.11%	\$ 1,437	\$ 1,726	\$ 289
1860	Meters (Smart Meters)	\$ 677,007	\$ 245,320	\$ 12,829	\$ -	\$ 438,102	7.00	14.29%	\$ 62,586	\$ 61,025	\$ 1,561
1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1910	Leasehold Improvements	\$ 469	\$ 469	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 8,225	\$ 1,300	\$ -	\$ -	\$ 6,925	6.00	16.67%	\$ 1,154	\$ 1,137	\$ 17
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 25,760	\$ 13,745	\$ -	\$ -	\$ 12,015	1.50	66.67%	\$ 8,010	\$ 4,147	\$ 3,863
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 348,364	\$ 134,615	\$ -	\$ -	\$ 213,749	6.50	15.38%	\$ 32,884	\$ 32,885	\$ 0
1930	Transportation Equipment	\$ 1,329,689	\$ 820,985	\$ 85,492	\$ -	\$ 551,450	3.50	28.57%	\$ 157,557	\$ 172,908	\$ 15,351
1935	Stores Equipment	\$ 876	\$ 808	\$ -	\$ -	\$ 68	-	0.00%	\$ -	\$ 68	\$ 68
1940	Tools, Shop & Garage Equipment	\$ 91,173	\$ 75,047	\$ -	\$ -	\$ 16,126	1.50	66.67%	\$ 10,751	\$ 5,561	\$ 5,190
1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1955	Communications Equipment	\$ 15,050	\$ 2,572	\$ -	\$ -	\$ 12,478	4.00	25.00%	\$ 3,120	\$ 2,773	\$ 347
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
2440	Deferred Revenue	\$ 155,283	\$ 7,991	\$ -	\$ -	\$ 147,292	34.00	2.94%	\$ 4,332	\$ 3,566	\$ 766
2005	Property Under Finance Lease	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
	<b>Total</b>	<b>\$ 8,737,001</b>	<b>\$ 2,342,144</b>	<b>\$ 844,940</b>	<b>\$ 15,407</b>	<b>\$ 6,801,920</b>	<b>\$ 221</b>		<b>\$ 588,070</b>	<b>\$ 613,794</b>	<b>\$ 25,723</b>

Year 2019

Account	Description	Book Values				Service Lives		Depreciation Expense			
		Opening Book Value of Assets	Less Fully Depreciated <sup>1</sup>	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing <sup>2</sup>	Depreciation Rate Assets	Depreciation Expense on Assets <sup>3</sup>	Depreciation on Expense per Appendix	Variance <sup>4</sup>
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	i = h	j = i-h
1609	Capital Contributions Paid					\$ -		0.00%	\$ -	\$ -	\$ -
1611	Computer Software (Formally known as Account 1925)	\$ 495,381	\$ 160,642	\$ -	\$ -	\$ 334,739	3.50	28.57%	\$ 95,640	\$ 70,127	\$ 25,512
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1805	Land	\$ 87,700	\$ -	\$ -	\$ -	\$ 87,700	-	0.00%	\$ -	\$ -	\$ -
1808	Buildings	\$ 462,385	\$ 98,246	\$ -	\$ -	\$ 364,139	18.00	5.56%	\$ 20,230	\$ 19,373	\$ 857
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV	\$ 405,875	\$ 92,416	\$ 12,661	\$ -	\$ 319,789	15.00	6.67%	\$ 21,319	\$ 11,263	\$ 10,056
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 2,783,800	\$ 648,994	\$ 230,001	\$ 12,933	\$ 2,236,874	25.00	4.00%	\$ 89,475	\$ 76,505	\$ 12,970
1835	Overhead Conductors & Devices	\$ 1,753,421	\$ 192,876	\$ 205,421	\$ 14,390	\$ 1,648,865	29.00	3.45%	\$ 56,857	\$ 51,860	\$ 4,997
1840	Underground Conduit	\$ 9,648	\$ 6,820	\$ 1,139	\$ -	\$ 3,297	2.00	50.00%	\$ 1,649	\$ 1,377	\$ 272
1845	Underground Conductors & Devices	\$ 6,486	\$ 1,654	\$ 2,511	\$ -	\$ 6,088	10.00	10.00%	\$ 609	\$ 428	\$ 181
1850	Line Transformers	\$ 779,980	\$ 107,650	\$ 106,175	\$ 6,605	\$ 718,812	25.00	4.00%	\$ 28,752	\$ 27,412	\$ 1,340
1855	Services (Overhead & Underground)	\$ 320,722	\$ 67,013	\$ 27,006	\$ -	\$ 267,212	15.00	6.67%	\$ 17,814	\$ 15,988	\$ 1,826
1860	Meters	\$ 21,583	\$ 10,373	\$ 1,796	\$ -	\$ 12,108	8.00	12.50%	\$ 1,513	\$ 1,185	\$ 329
1860	Meters (Smart Meters)	\$ 689,836	\$ 306,345	\$ -	\$ -	\$ 383,491	6.00	16.67%	\$ 63,915	\$ 61,453	\$ 2,462
1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1910	Leasehold Improvements	\$ 469	\$ 469	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 8,225	\$ 2,438	\$ -	\$ -	\$ 5,787	5.00	20.00%	\$ 1,157	\$ 1,137	\$ 20
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 25,760	\$ 17,893	\$ 2,164	\$ 2,000	\$ 6,950	-	0.00%	\$ -	\$ 3,363	\$ 3,363
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 348,364	\$ 167,499	\$ -	\$ -	\$ 180,864	5.50	18.18%	\$ 32,884	\$ 32,885	\$ 0
1930	Transportation Equipment	\$ 1,415,181	\$ 993,894	\$ 135,435	\$ -	\$ 489,005	3.50	28.57%	\$ 139,716	\$ 174,059	\$ 34,343
1935	Stores Equipment	\$ 876	\$ 876	\$ -	\$ -	\$ 0	-	0.00%	\$ -	\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$ 91,173	\$ 80,608	\$ -	\$ -	\$ 10,565	-	0.00%	\$ -	\$ 2,760	\$ 2,760
1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1955	Communications Equipment	\$ 15,050	\$ 5,345	\$ -	\$ -	\$ 9,705	3.00	33.33%	\$ 3,235	\$ 2,773	\$ 462
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
2440	Deferred Revenue	\$ 155,283	\$ 11,557	\$ -	\$ -	\$ 143,726	33.00	3.03%	\$ 4,355	\$ 3,566	\$ 789
2005	Property Under Finance Lease	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
	<b>Total</b>	<b>\$ 9,566,534</b>	<b>\$ 2,950,496</b>	<b>\$ 724,309</b>	<b>\$ 35,928</b>	<b>\$ 6,942,266</b>	<b>\$ 207</b>		<b>\$ 570,411</b>	<b>\$ 550,383</b>	<b>\$ 20,028</b>

Year 2020

Account	Description	Book Values				Service Lives		Depreciation Expense			
		Opening Book Value of Assets	Less Fully Depreciated <sup>1</sup>	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing <sup>2</sup>	Depreciation Rate Assets	Depreciation Expense on Assets <sup>3</sup>	Depreciation Expense per Appendix	Variance <sup>4</sup>
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	i = h	j = i-h
1609	Capital Contributions Paid					\$ -		0.00%	\$ -	\$ -	\$ -
1611	Computer Software (Formally known as Account 1925)	\$ 495,381	\$ 230,770	\$ -	\$ -	\$ 264,612	2.50	40.00%	\$ 105,845	\$ 70,127	\$ 35,717
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1805	Land	\$ 87,700	\$ -	\$ -	\$ -	\$ 87,700	-	0.00%	\$ -	\$ -	\$ -
1808	Buildings	\$ 462,385	\$ 117,619	\$ -	\$ -	\$ 344,766	17.00	5.88%	\$ 20,280	\$ 19,373	\$ 907
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV	\$ 418,536	\$ 103,679	\$ -	\$ -	\$ 314,857	14.00	7.14%	\$ 22,490	\$ 11,505	\$ 10,985
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 3,000,868	\$ 715,901	\$ 178,885	\$ 5,955	\$ 2,368,455	32.00	3.13%	\$ 74,014	\$ 77,040	\$ 3,026
1835	Overhead Conductors & Devices	\$ 1,944,452	\$ 240,709	\$ 148,609	\$ 4,036	\$ 1,774,012	36.00	2.78%	\$ 49,278	\$ 55,166	\$ 5,888
1840	Underground Conduit	\$ 10,687	\$ 8,197	\$ 163,720	\$ -	\$ 94,350	35.00	2.86%	\$ 2,696	\$ 3,431	\$ 735
1845	Underground Conductors & Devices	\$ 8,998	\$ 2,082	\$ -	\$ -	\$ 6,916	9.00	11.11%	\$ 768	\$ 456	\$ 312
1850	Line Transformers	\$ 879,549	\$ 133,234	\$ 18,609	\$ 1,297	\$ 754,323	26.00	3.85%	\$ 29,012	\$ 28,488	\$ 525
1855	Services (Overhead & Underground)	\$ 347,728	\$ 83,001	\$ 9,958	\$ 259	\$ 269,447	18.00	5.56%	\$ 14,969	\$ 16,320	\$ 1,351
1860	Meters	\$ 23,379	\$ 11,558	\$ 16,227	\$ -	\$ 19,935	7.00	14.29%	\$ 2,848	\$ 1,545	\$ 1,303
1860	Meters (Smart Meters)	\$ 689,836	\$ 367,798	\$ 14,472	\$ -	\$ 329,274	5.50	18.18%	\$ 59,868	\$ 61,935	\$ 2,067
1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1910	Leasehold Improvements	\$ 469	\$ 469	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 8,225	\$ 3,575	\$ -	\$ -	\$ 4,650	4.00	25.00%	\$ 1,162	\$ 1,136	\$ 26
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 25,924	\$ 19,256	\$ -	\$ -	\$ 6,668	-	0.00%	\$ -	\$ 3,580	\$ 3,580
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 348,364	\$ 200,384	\$ -	\$ -	\$ 147,980	4.50	22.22%	\$ 32,884	\$ 32,885	\$ 0
1930	Transportation Equipment	\$ 1,550,616	\$ 1,167,953	\$ 60,387	\$ -	\$ 412,857	3.00	33.33%	\$ 137,619	\$ 147,819	\$ 10,200
1935	Stores Equipment	\$ 876	\$ 876	\$ -	\$ -	\$ 0	-	0.00%	\$ -	\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$ 91,173	\$ 83,369	\$ -	\$ -	\$ 7,805	-	0.00%	\$ -	\$ 2,010	\$ 2,010
1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1955	Communications Equipment	\$ 15,050	\$ 8,118	\$ -	\$ -	\$ 6,932	2.00	50.00%	\$ 3,466	\$ 2,773	\$ 693
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
2440	Deferred Revenue	\$ 155,283	\$ 15,123	\$ -	\$ -	\$ 140,160	32.00	3.13%	\$ 4,380	\$ 3,566	\$ 814
2005	Property Under Finance Lease	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
	<b>Total</b>	<b>\$ 10,254,916</b>	<b>\$ 3,483,425</b>	<b>\$ 630,867</b>	<b>\$ 11,548</b>	<b>\$ 7,075,377</b>	<b>\$ 248</b>		<b>\$ 552,821</b>	<b>\$ 532,023</b>	<b>\$ 20,798</b>

Year 2021

Account	Description	Book Values				Service Lives		Depreciation Expense			
		Opening Book Value of Assets	Less Fully Depreciated <sup>1</sup>	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing <sup>2</sup>	Depreciation Rate Assets	Depreciation Expense on Assets <sup>3</sup>	Depreciation Expense per Appendix	Variance <sup>4</sup>
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	i = h	j = i-h
1609	Capital Contributions Paid					\$ -		0.00%	\$ -	\$ -	\$ -
1611	Computer Software (Formally known as Account 1925)	\$ 495,381	\$ 300,897	\$ -	\$ -	\$ 194,484	2.00	50.00%	\$ 97,242	\$ 70,127	\$ 27,115
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1805	Land	\$ 87,700	\$ -	\$ -	\$ -	\$ 87,700	-	0.00%	\$ -	\$ -	\$ -
1808	Buildings	\$ 462,385	\$ 136,992	\$ -	\$ -	\$ 325,393	16.00	6.25%	\$ 20,337	\$ 19,373	\$ 964
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV	\$ 418,536	\$ 115,184	\$ 10,641	\$ -	\$ 308,672	17.00	5.88%	\$ 18,157	\$ 11,624	\$ 6,533
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 3,173,798	\$ 789,776	\$ 206,428	\$ 9,622	\$ 2,477,615	36.00	2.78%	\$ 68,223	\$ 79,678	\$ 10,855
1835	Overhead Conductors & Devices	\$ 2,089,024	\$ 294,333	\$ 159,346	\$ 1,590	\$ 1,872,775	40.00	2.50%	\$ 46,819	\$ 58,444	\$ 11,625
1840	Underground Conduit	\$ 194,407	\$ 11,627	\$ -	\$ -	\$ 182,780	34.00	2.94%	\$ 5,376	\$ 4,155	\$ 1,221
1845	Underground Conductors & Devices	\$ 8,998	\$ 2,538	\$ -	\$ -	\$ 6,459	8.00	12.50%	\$ 807	\$ 155	\$ 653
1850	Line Transformers	\$ 896,861	\$ 161,290	\$ 89,437	\$ 3,346	\$ 776,944	30.00	3.33%	\$ 25,898	\$ 29,481	\$ 3,583
1855	Services (Overhead & Underground)	\$ 357,427	\$ 99,062	\$ 17,163	\$ -	\$ 266,947	17.00	5.88%	\$ 15,703	\$ 16,684	\$ 981
1860	Meters	\$ 39,606	\$ 13,103	\$ -	\$ -	\$ 26,503	6.00	16.67%	\$ 4,417	\$ 1,823	\$ 2,594
1860	Meters (Smart Meters)	\$ 704,308	\$ 429,734	\$ 43,959	\$ -	\$ 296,554	7.00	14.29%	\$ 42,365	\$ 63,883	\$ 21,518
1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1910	Leasehold Improvements	\$ 469	\$ 469	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 8,225	\$ 4,712	\$ -	\$ -	\$ 3,513	3.00	33.33%	\$ 1,171	\$ 1,078	\$ 94
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 25,924	\$ 22,836	\$ -	\$ -	\$ 3,089	-	0.00%	\$ -	\$ 2,006	\$ 2,006
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 348,364	\$ 233,268	\$ -	\$ -	\$ 115,095	3.50	28.57%	\$ 32,884	\$ 32,885	\$ 0
1930	Transportation Equipment	\$ 1,611,003	\$ 1,315,771	\$ -	\$ -	\$ 295,232	3.00	33.33%	\$ 98,411	\$ 103,040	\$ 4,629
1935	Stores Equipment	\$ 876	\$ 876	\$ -	\$ -	\$ 0	-	0.00%	\$ -	\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$ 91,173	\$ 85,378	\$ -	\$ -	\$ 5,795	-	0.00%	\$ -	\$ 1,576	\$ 1,576
1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1955	Communications Equipment	\$ 15,050	\$ 10,891	\$ -	\$ -	\$ 4,159	1.00	100.00%	\$ 4,159	\$ 2,773	\$ 1,386
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
2440	Deferred Revenue	\$ 155,283	\$ 18,689	\$ -	\$ -	\$ 136,594	31.00	3.23%	\$ 4,406	\$ 3,566	\$ 840
2005	Property Under Finance Lease	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
	<b>Total</b>	<b>\$ 10,874,235</b>	<b>\$ 4,010,049</b>	<b>\$ 526,974</b>	<b>\$ 14,558</b>	<b>\$ 7,113,115</b>	<b>\$ 255</b>		<b>\$ 478,164</b>	<b>\$ 495,217</b>	<b>\$ 17,054</b>

Year 2022

Account	Description	Book Values				Service Lives		Depreciation Expense			
		Opening Book Value of Assets	Less Fully Depreciated <sup>1</sup>	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing <sup>2</sup>	Depreciation Rate Assets	Depreciation Expense on Assets <sup>3</sup>	Depreciation Expense per Appendix	Variance <sup>4</sup>
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	i	j = i-h
1609	Capital Contributions Paid					\$ -		0.00%	\$ -	\$ -	\$ -
1611	Computer Software (Formally known as Account 1925)	\$ 495,381	\$ 371,024	\$ -	\$ -	\$ 124,357	2.00	50.00%	\$ 62,179	\$ 70,127	\$ 7,949
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1805	Land	\$ 87,700	\$ -	\$ -	\$ -	\$ 87,700	-	0.00%	\$ -	\$ -	\$ -
1808	Buildings	\$ 462,385	\$ 156,365	\$ 21,623	\$ -	\$ 316,831	15.00	6.67%	\$ 21,122	\$ 19,914	\$ 1,209
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV	\$ 429,176	\$ 126,808	\$ -	\$ -	\$ 302,368	16.00	6.25%	\$ 18,898	\$ 11,746	\$ 7,152
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 3,370,604	\$ 865,330	\$ 190,698	\$ 7,768	\$ 2,592,856	35.00	2.86%	\$ 74,082	\$ 83,302	\$ 9,221
1835	Overhead Conductors & Devices	\$ 2,246,780	\$ 352,087	\$ 130,253	\$ 1,216	\$ 1,958,604	39.00	2.56%	\$ 50,221	\$ 61,605	\$ 11,384
1840	Underground Conduit	\$ 194,407	\$ 15,782	\$ -	\$ -	\$ 178,625	33.00	3.03%	\$ 5,413	\$ 4,155	\$ 1,258
1845	Underground Conductors & Devices	\$ 8,998	\$ 2,693	\$ -	\$ -	\$ 6,304	7.00	14.29%	\$ 901	\$ 155	\$ 746
1850	Line Transformers	\$ 982,952	\$ 189,299	\$ 65,128	\$ 633	\$ 825,584	29.00	3.45%	\$ 28,468	\$ 31,136	\$ 2,668
1855	Services (Overhead & Underground)	\$ 374,590	\$ 115,746	\$ -	\$ -	\$ 258,845	16.00	6.25%	\$ 16,178	\$ 16,872	\$ 694
1860	Meters	\$ 39,606	\$ 14,926	\$ -	\$ -	\$ 24,680	5.00	20.00%	\$ 4,936	\$ 1,532	\$ 3,405
1860	Meters (Smart Meters)	\$ 748,268	\$ 493,617	\$ 6,033	\$ -	\$ 257,667	5.00	20.00%	\$ 51,533	\$ 65,550	\$ 14,016
1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1910	Leasehold Improvements	\$ 469	\$ 469	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 8,225	\$ 5,789	\$ 25,505	\$ -	\$ 15,188	2.00	50.00%	\$ 7,594	\$ 2,899	\$ 4,695
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 25,924	\$ 24,842	\$ 6,843	\$ -	\$ 4,504	-	0.00%	\$ -	\$ 1,117	\$ 1,117
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 348,364	\$ 266,153	\$ -	\$ -	\$ 82,211	2.50	40.00%	\$ 32,884	\$ 32,885	\$ 0
1930	Transportation Equipment	\$ 1,611,003	\$ 1,418,811	\$ 213,425	\$ 63,985	\$ 234,919	3.00	33.33%	\$ 78,306	\$ 86,213	\$ 7,907
1935	Stores Equipment	\$ 876	\$ 876	\$ -	\$ -	\$ 0	-	0.00%	\$ -	\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$ 91,173	\$ 86,954	\$ 2,385	\$ -	\$ 5,412	-	0.00%	\$ -	\$ 1,280	\$ 1,280
1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1955	Communications Equipment	\$ 15,050	\$ 13,664	\$ -	\$ -	\$ 1,386	-	0.00%	\$ -	\$ 1,386	\$ 1,386
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
2440	Deferred Revenue	\$ 155,283	\$ 22,254	\$ -	\$ -	\$ 133,028	30.00	3.33%	\$ 4,434	\$ 3,566	\$ 868
2005	Property Under Finance Lease	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
	<b>Total</b>	<b>\$ 11,386,651</b>	<b>\$ 4,498,981</b>	<b>\$ 661,894</b>	<b>\$ 73,601</b>	<b>\$ 7,145,016</b>	<b>\$ 240</b>		<b>\$ 448,281</b>	<b>\$ 488,308</b>	<b>\$ 40,027</b>

Year 2023

Account	Description	Book Values				Service Lives		Depreciation Expense			
		Opening Book Value of Assets	Less Fully Depreciated <sup>1</sup>	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing <sup>2</sup>	Depreciation Rate Assets	Depreciation Expense on Assets <sup>3</sup>	Depreciation Expense per Appendix	Variance <sup>4</sup>
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	i	j = i-h
1609	Capital Contributions Paid					\$ -		0.00%	\$ -	\$ -	\$ -
1611	Computer Software (Formally known as Account 1925)	\$ 495,381	\$ 441,152	\$ 57,580	\$ -	\$ 83,020	2.50	40.00%	\$ 33,208	\$ 47,437	\$ 14,229
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1805	Land	\$ 87,700	\$ -	\$ -	\$ -	\$ 87,700	-	0.00%	\$ -	\$ -	\$ -
1808	Buildings	\$ 484,008	\$ 176,278	\$ 4,270	\$ -	\$ 309,864	14.00	7.14%	\$ 22,133	\$ 20,525	\$ 1,608
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV	\$ 429,176	\$ 138,555	\$ -	\$ -	\$ 290,622	15.00	6.67%	\$ 19,375	\$ 11,748	\$ 7,627
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 3,553,534	\$ 944,572	\$ 52,550	\$ 12,080	\$ 2,623,157	34.00	2.94%	\$ 77,152	\$ 85,375	\$ 8,223
1835	Overhead Conductors & Devices	\$ 2,375,818	\$ 413,077	\$ 46,530	\$ -	\$ 1,986,006	38.00	2.63%	\$ 52,263	\$ 63,606	\$ 11,343
1840	Underground Conduit	\$ 194,407	\$ 19,937	\$ -	\$ -	\$ 174,470	32.00	3.13%	\$ 5,452	\$ 4,155	\$ 1,298
1845	Underground Conductors & Devices	\$ 8,998	\$ 2,848	\$ -	\$ -	\$ 6,150	6.00	16.67%	\$ 1,025	\$ 155	\$ 870
1850	Line Transformers	\$ 1,047,447	\$ 220,156	\$ 21,602	\$ 263	\$ 837,830	28.00	3.57%	\$ 29,922	\$ 32,087	\$ 2,164
1855	Services (Overhead & Underground)	\$ 374,590	\$ 132,617	\$ -	\$ -	\$ 241,973	15.00	6.67%	\$ 16,132	\$ 16,872	\$ 740
1860	Meters	\$ 39,606	\$ 16,457	\$ 15,705	\$ -	\$ 31,001	4.00	25.00%	\$ 7,750	\$ 1,846	\$ 5,905
1860	Meters (Smart Meters)	\$ 754,301	\$ 559,166	\$ 19,335	\$ -	\$ 204,802	4.00	25.00%	\$ 51,201	\$ 66,395	\$ 15,195
1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1910	Leasehold Improvements	\$ 469	\$ 469	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 33,730	\$ 8,689	\$ -	\$ -	\$ 25,041	5.00	20.00%	\$ 5,008	\$ 4,592	\$ 416
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 32,768	\$ 25,960	\$ 32,768	\$ -	\$ 9,576	-	0.00%	\$ -	\$ 25,960	\$ 25,960
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 348,364	\$ 299,037	\$ 41,264	\$ -	\$ 69,958	1.50	66.67%	\$ 46,639	\$ 61,495	\$ 14,856
1930	Transportation Equipment	\$ 1,760,443	\$ 1,441,996	\$ 118,513	\$ -	\$ 377,704	4.50	22.22%	\$ 83,934	\$ 84,292	\$ 358
1935	Stores Equipment	\$ 876	\$ 876	\$ -	\$ -	\$ 0	-	0.00%	\$ -	\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$ 93,559	\$ 88,234	\$ 4,500	\$ -	\$ 7,575	-	0.00%	\$ -	\$ 1,361	\$ 1,361
1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1955	Communications Equipment	\$ 15,050	\$ 15,050	\$ -	\$ -	\$ 0	-	0.00%	\$ -	\$ -	\$ -
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
2440	Deferred Revenue	\$ 155,283	\$ 25,820	\$ -	\$ -	\$ 129,462	29.00	3.45%	\$ 4,464	\$ 3,566	\$ 898
2005	Property Under Finance Lease	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
	<b>Total</b>	<b>\$ 11,974,944</b>	<b>\$ 4,919,306</b>	<b>\$ 349,082</b>	<b>\$ 12,343</b>	<b>\$ 7,217,836</b>	<b>\$ 233</b>		<b>\$ 446,730</b>	<b>\$ 472,414</b>	<b>\$ 25,684</b>

Year 2024

Account	Description	Book Values				Service Lives		Depreciation Expense			
		Opening Book Value of Assets	Less Fully Depreciated <sup>1</sup>	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing <sup>2</sup>	Depreciation Rate Assets	Depreciation Expense on Assets <sup>3</sup>	Depreciation Expense per Appendix	Variance <sup>4</sup>
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	i = h	j = i-h
1609	Capital Contributions Paid					\$ -		0.00%	\$ -	\$ -	\$ -
1611	Computer Software (Formally known as Account 1925)	\$ 552,961	\$ 488,588	\$ 891,605	\$ -	\$ 510,175	5.00	20.00%	\$ 102,035	\$ 81,495	\$ 20,540
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1805	Land	\$ 87,700	\$ -	\$ 85,000	\$ -	\$ 130,200		0.00%	\$ -	\$ -	\$ -
1808	Buildings	\$ 488,278	\$ 196,804	\$ -	\$ -	\$ 291,474	13.00	7.69%	\$ 22,421	\$ 20,597	\$ 1,825
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV	\$ 429,176	\$ 150,303	\$ 485,747	\$ -	\$ 521,747	31.00	3.23%	\$ 16,831	\$ 13,999	\$ 2,832
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 3,594,004	\$ 1,026,894	\$ 257,863	\$ -	\$ 2,696,042	41.00	2.44%	\$ 65,757	\$ 87,331	\$ 21,574
1835	Overhead Conductors & Devices	\$ 2,422,349	\$ 476,683	\$ 148,382	\$ -	\$ 2,019,857	41.00	2.44%	\$ 49,265	\$ 64,490	\$ 15,225
1840	Underground Conduit	\$ 194,407	\$ 24,091	\$ -	\$ -	\$ 170,316	31.00	3.23%	\$ 5,494	\$ 4,155	\$ 1,339
1845	Underground Conductors & Devices	\$ 8,998	\$ 3,003	\$ 71,200	\$ -	\$ 41,595	10.00	10.00%	\$ 4,159	\$ 946	\$ 3,214
1850	Line Transformers	\$ 1,068,787	\$ 252,109	\$ 349,613	\$ -	\$ 991,484	30.00	3.33%	\$ 33,049	\$ 33,126	\$ 76
1855	Services (Overhead & Underground)	\$ 374,590	\$ 149,489	\$ 72,920	\$ -	\$ 261,561	14.00	7.14%	\$ 18,683	\$ 17,601	\$ 1,082
1860	Meters	\$ 55,311	\$ 18,303	\$ -	\$ -	\$ 37,008	8.00	12.50%	\$ 4,626	\$ 2,160	\$ 2,466
1860	Meters (Smart Meters)	\$ 773,636	\$ 625,561	\$ -	\$ -	\$ 148,075	4.00	25.00%	\$ 37,019	\$ 47,169	\$ 10,150
1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1910	Leasehold Improvements	\$ 469	\$ 469	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 33,730	\$ 13,281	\$ -	\$ -	\$ 20,449	4.00	25.00%	\$ 5,112	\$ 4,053	\$ 1,059
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ -	\$ -	\$ 0	\$ -	\$ 0		0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 389,627	\$ 360,533	\$ 25,000	\$ -	\$ 41,595	2.50	40.00%	\$ 16,638	\$ 22,227	\$ 5,589
1930	Transportation Equipment	\$ 1,878,956	\$ 1,526,288	\$ 410,754	\$ -	\$ 558,045	5.50	18.18%	\$ 101,463	\$ 100,354	\$ 1,108
1935	Stores Equipment	\$ 876	\$ 876	\$ -	\$ -	\$ 0		0.00%	\$ -	\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$ 98,059	\$ 89,595	\$ -	\$ -	\$ 8,464		0.00%	\$ -	\$ 1,553	\$ 1,553
1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$ -	\$ -	\$ 86,200	\$ -	\$ 43,100		0.00%	\$ -	\$ 4,310	\$ 4,310
1955	Communications Equipment	\$ 15,050	\$ 15,050	\$ -	\$ -	\$ 0		0.00%	\$ -	\$ -	\$ -
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
2440	Deferred Revenue	\$ 155,283	\$ 29,386	\$ -	\$ -	\$ 125,897	28.00	3.57%	\$ 4,496	\$ 3,566	\$ 930
2005	Property Under Finance Lease	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
	<b>Total</b>	<b>\$ 12,311,683</b>	<b>\$ 5,388,533</b>	<b>\$ 2,884,284</b>	<b>\$ -</b>	<b>\$ 8,365,291</b>	<b>\$ 268</b>		<b>\$ 478,056</b>	<b>\$ 501,998</b>	<b>\$ 23,942</b>

Year 2025

Account	Description	Book Values				Service Lives		Depreciation Expense			
		Opening Book Value of Assets	Less Fully Depreciated <sup>1</sup>	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing <sup>2</sup>	Depreciation Rate Assets	Depreciation Expense on Assets <sup>3</sup>	Depreciation Expense per Appendix	Variance <sup>4</sup>
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	i = h	j = i-h
1609	Capital Contributions Paid					\$ -		0.00%	\$ -	\$ -	\$ -
1611	Computer Software (Formally known as Account 1925)	\$ 1,444,566	\$ 570,083	\$ 20,000	\$ -	\$ 884,483	5.00	20.00%	\$ 176,897	\$ 138,241	\$ 38,655
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1805	Land	\$ 172,700	\$ -	\$ -	\$ -	\$ 172,700		0.00%	\$ -	\$ -	\$ -
1808	Buildings	\$ 488,278	\$ 217,400	\$ 30,000	\$ -	\$ 285,878	12.00	8.33%	\$ 23,823	\$ 21,347	\$ 2,477
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV	\$ 914,923	\$ 164,301	\$ -	\$ -	\$ 750,622	37.00	2.70%	\$ 20,287	\$ 16,640	\$ 3,647
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 3,851,867	\$ 1,114,225	\$ 892,641	\$ -	\$ 3,189,963	44.00	2.27%	\$ 72,363	\$ 98,959	\$ 26,596
1835	Overhead Conductors & Devices	\$ 2,570,731	\$ 541,173	\$ 577,877	\$ -	\$ 2,318,497	40.00	2.50%	\$ 57,962	\$ 71,275	\$ 13,312
1840	Underground Conduit	\$ 194,407	\$ 28,246	\$ -	\$ -	\$ 166,161	30.00	3.33%	\$ 5,539	\$ 4,155	\$ 1,384
1845	Underground Conductors & Devices	\$ 80,198	\$ 3,949	\$ -	\$ -	\$ 76,249	10.00	10.00%	\$ 7,625	\$ 1,755	\$ 5,870
1850	Line Transformers	\$ 1,418,399	\$ 285,235	\$ 277,407	\$ -	\$ 1,271,868	34.00	2.94%	\$ 37,408	\$ 37,015	\$ 393
1855	Services (Overhead & Underground)	\$ 447,510	\$ 167,090	\$ -	\$ -	\$ 280,421	22.00	4.55%	\$ 12,746	\$ 8,208	\$ 4,539
1860	Meters	\$ 55,311	\$ 20,463	\$ -	\$ -	\$ 34,848	7.00	14.29%	\$ 4,978	\$ 2,160	\$ 2,819
1860	Meters (Smart Meters)	\$ 773,636	\$ 672,730	\$ 15,000	\$ -	\$ 108,406	5.00	20.00%	\$ 21,681	\$ 24,264	\$ 2,582
1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1910	Leasehold Improvements	\$ 469	\$ 469	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 33,730	\$ 17,334	\$ -	\$ -	\$ 16,396	3.00	33.33%	\$ 5,465	\$ 3,644	\$ 1,822
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ -	\$ -	\$ 0	\$ -	\$ 0		0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 414,627	\$ 382,759	\$ 5,000	\$ -	\$ 34,368	3.50	28.57%	\$ 9,820	\$ 8,568	\$ 1,252
1930	Transportation Equipment	\$ 2,289,710	\$ 1,626,642	\$ -	\$ -	\$ 663,068	6.00	16.67%	\$ 110,511	\$ 115,089	\$ 4,578
1935	Stores Equipment	\$ 876	\$ 876	\$ -	\$ -	\$ 0		0.00%	\$ -	\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$ 98,059	\$ 91,148	\$ 9,000	\$ -	\$ 11,411		0.00%	\$ -	\$ 2,003	\$ 2,003
1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$ 86,200	\$ 4,310	\$ -	\$ -	\$ 81,890		0.00%	\$ -	\$ 8,620	\$ 8,620
1955	Communications Equipment	\$ 15,050	\$ 15,050	\$ -	\$ -	\$ 0		0.00%	\$ -	\$ -	\$ -
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
2440	Deferred Revenue	\$ 155,283	\$ 32,952	\$ -	\$ -	\$ 122,331	27.00	3.70%	\$ 4,531	\$ 3,566	\$ 965
2005	Property Under Finance Lease	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
	<b>Total</b>	<b>\$ 15,195,967</b>	<b>\$ 5,890,532</b>	<b>\$ 1,826,925</b>	<b>\$ -</b>	<b>\$ 10,218,897</b>	<b>\$ 286</b>		<b>\$ 562,575</b>	<b>\$ 558,374</b>	<b>\$ 4,201</b>

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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	2017 Historical Year	2018 Historical Year	2019 Historical Year	2020 Historical Year	2021 Historical Year	2022 Historical Year	2023 Historical Year	2024 Bridge Year	2025 Test Year
Operations	\$ 873,163	\$ 1,055,371	\$ 1,078,718	\$ 973,022	\$ 1,040,564	\$ 1,072,725	\$ 1,144,286	\$ 1,117,020	\$ 1,325,534
Maintenance	\$ 495,810	\$ 440,705	\$ 488,484	\$ 639,441	\$ 536,320	\$ 702,981	\$ 743,962	\$ 980,909	\$ 1,370,467
Customer Service	\$ 775,872	\$ 749,498	\$ 757,348	\$ 688,585	\$ 680,520	\$ 642,584	\$ 703,383	\$ 776,167	\$ 937,555
Administration	\$ 686,563	\$ 561,155	\$ 603,262	\$ 583,224	\$ 603,046	\$ 648,539	\$ 766,468	\$ 1,047,516	\$ 1,035,613
<b>Total OM&amp;A Before Capitalization (B)</b>	<b>\$ 2,831,408</b>	<b>\$ 2,806,729</b>	<b>\$ 2,927,812</b>	<b>\$ 2,884,272</b>	<b>\$ 2,860,450</b>	<b>\$ 3,066,829</b>	<b>\$ 3,358,099</b>	<b>\$ 3,921,612</b>	<b>\$ 4,669,169</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	2017 Historical Year	2018 Historical Year	2019 Historical Year	2020 Historical Year	2021 Historical Year	2022 Historical Year	2023 Historical Year	2024 Bridge Year	2025 Test Year	Directly Attributable? (Yes/No)	Explanation for Any Change in Treatment of Capitalized Overhead
employee benefits	\$ 67,996	\$ 54,621	\$ 60,964	\$ 37,587	\$ 46,594	\$ 93,836	\$ 78,554	\$ 77,361	\$ 77,916	Yes	No material change in capitalization
costs of site preparation											
initial delivery and handling costs											
costs of testing whether the asset is functioning properly											
professional fees											
Materials and Fleet Costs	\$ 71,159	\$ 62,268	\$ 90,297	\$ 83,209	\$ 63,935	\$ 59,611	\$ 40,672	\$ 40,054	\$ 40,342	Yes	No material change in capitalization
<b>Total Capitalized OM&amp;A (A)</b>	<b>\$ 139,154</b>	<b>\$ 116,890</b>	<b>\$ 151,260</b>	<b>\$ 120,796</b>	<b>\$ 110,529</b>	<b>\$ 153,447</b>	<b>\$ 119,226</b>	<b>\$ 117,415</b>	<b>\$ 118,258</b>		
<b>% of Capitalized OM&amp;A (=A/B)</b>	<b>5%</b>	<b>4%</b>	<b>5%</b>	<b>4%</b>	<b>4%</b>	<b>5%</b>	<b>4%</b>	<b>3%</b>	<b>3%</b>		

**TO BE UPDATED AT DRAFT RATE ORDER STAGE**

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

**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 2:** Investments in the Test Year and Beyond. Distributor plans to make investments in the Test Year 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.

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

[illegible]



### Part B

Test Year

[illegible]



**Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Enabling Improvement Investments**

Northern Ontario Wires Inc.2017

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

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

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

Income TaxNet Fixed Assets

Enter applicable amortization in years:

### UCC for PILs Calculation

[illegible]

Capital Additions (half year)

CCA Rate Class

CCA Rate (to be entered)

CCA  
Closing UIC

**Closing OCC**

[illegible]

Test Year									
2025		2026		2027		2028		2029	
Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Total	Direct Benefit	Provincial	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -



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**Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Expansion Investments**[illegible]

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

Income Tax

[illegible]

### Net Fixed Assets

40

[illegible]

### UCC for PILs Calculation

[illegible]



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				
	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023
SAIDI	2.87	5.59	1.86	1.11	8.06	2.88	5.59	1.86	1.12	8.06	4.58	15.26	4.12	5.42	22.23	4.59	15.28	4.12	5.43	22.23
SAIFI	1.63	1.26	1.42	0.57	2.19	1.64	1.26	1.42	0.57	2.19	2.77	3.01	2.55	1.69	4.60	2.78	3.01	2.55	1.69	4.60
5 Year Historical Average																				
SAIDI					3.896					3.899					10.322					10.330
SAIFI					1.413					1.415					2.924					2.927

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

Service Quality

Indicator	OEB Minimum Standard	2019	2020	2021	2022	2023
Low Voltage Connections	90.0%	100.00%				100%
High Voltage Connections	90.0%					
Telephone Accessibility	65.0%	100.00%	100.00%	100.00%	100.00%	100%
Appointments Met	90.0%	100.00%	100.00%	100.00%	100.00%	100%
Written Response to Enquires	80.0%	100.00%	100.00%	100.00%	100.00%	100%
Emergency Urban Response	80.0%	100.00%			100.00%	100%
Emergency Rural Response	80.0%					
Telephone Call Abandon Rate	10.0%					
Appointment Scheduling	90.0%	100.00%	100.00%	100.00%	100.00%	100%
Rescheduling a Missed Appointment	100.0%					
Reconnection Performance Standard	85.0%	100.00%	98.41%	88.04%	97.44%	100%

USoA #	USoA Description	2017 Actual <sup>1</sup>	2018 Actual <sup>2</sup>	2019 Actual <sup>3</sup>	2020 Actual <sup>3</sup>	2021 Actual <sup>3</sup>	2022 Actual <sup>3</sup>	2023 Actual	Bridge Year	Test Year
		2017	2018	2019	2020	2021	2022	2023	2024	2025
	Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
4082	Retail Services Revenues	\$ 0	\$ -	\$ 686	\$ -	\$ -	\$ -			\$ 7,815
4084	Service Transaction Requests (STR) Revenues	\$ -	\$ 15	\$ 150	\$ -	\$ -	\$ -			\$ 243
4086	SSS Administration Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 17,353	\$ 17,353
4090	Electric Services Incidental to Energy Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4205	Interdepartmental Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4210	Rent from Electric Property	\$ 115,766	\$ 107,630	\$ 104,341	\$ 105,848	\$ 106,450	\$ 106,129	\$ 107,326	\$ 103,268	\$ 143,667
4215	Other Utility Operating Income	\$ 14,229	\$ 731	\$ 2,906	\$ 9,751	\$ 2,557	\$ 1,991	\$ 5,519	\$ 6,331	\$ 5,383
4220	Other Electric Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4225	Late Payment Charges	\$ 78,937	\$ 95,546	\$ 89,058	\$ 44,206	\$ 24,496	\$ 17,551	\$ 21,956	\$ 27,419	\$ 21,200
4230	Sales of Water and Water Power	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4235	Miscellaneous Service Revenues	\$ 179,238	\$ 187,269	\$ 196,906	\$ 191,227	\$ 200,482	\$ 200,881	\$ 204,530	\$ 220,017	\$ 34,311
4240	Provision for Rate Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4245	Government and Other Assistance Directly Credited to Income	\$ 3,471	\$ 3,566	\$ 3,566	\$ 3,566	\$ 3,566	\$ 3,566	\$ 5,215	\$ 3,566	\$ 3,566
4305	Regulatory Debits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4310	Regulatory Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4315	Revenues from Electric Plant Leased to Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4320	Expenses of Electric Plant Leased to Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4325	Revenues from Merchandise	\$ 23,505	\$ 12,211	\$ 17,795	\$ 8,890	\$ 6,243	\$ 8,638	\$ 9,984	\$ 6,000	\$ 6,000
4330	Costs and Expenses of Merchandising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4335	Profits and Losses from Financial Instrument Hedges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4340	Profits and Losses from Financial Instrument Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4345	Gains from Disposition of Future Use Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4350	Losses from Disposition of Future Use Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4355	Gain on Disposition of Utility and Other Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4357	Gain from Retirement of Utility and Other Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4360	Loss on Disposition of Utility and Other Property	\$ 8,431	\$ 9,965	\$ 18,509	\$ 5,324	\$ 8,272	\$ 5,619	\$ 9,157	\$ -	
4362	Loss from Retirement of Utility and Other Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4365	Gains from Disposition of Allowances for Emission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4370	Losses from Disposition of Allowances for Emission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4375	Revenues from Non Rate-Regulated Utility Operations	\$ 842	\$ 56,076	\$ 17,152	\$ 765	\$ 710	\$ 710	\$ 710	\$ 710	\$ 710
4380	Expenses of Non Rate-Regulated Utility Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4385	Non Rate-Regulated Utility Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4390	Miscellaneous Non-Operating Income	\$ 3,099	\$ 5,081	\$ 25,045	\$ 281	\$ 5	\$ 200	\$ 558	\$ -	\$ -
4395	Rate-Payer Benefit Including Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4398	Foreign Exchange Gains and Losses, Including Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4405	Interest and Dividend Income	\$ 7,818	\$ 11,310	\$ 11,185	\$ 5,890	\$ 3,538	\$ 22,407	\$ 57,099	\$ 7,601	\$ 7,601
4410	Lessor's Net Investment in Finance Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4415	Equity in Earnings of Subsidiary Companies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4420	Share of Profit or Loss of Joint Venture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
4080	Standard Supply Service -- Administrative Charge	\$ 17,294	\$ 17,349	\$ 17,431	\$ 17,341	\$ 17,319	\$ 17,352	\$ 17,383		
4200	DVA PILS CLCA	\$ -	\$ -	\$ 9,531	\$ 6,801	\$ 3,858	\$ 23,076	\$ 10,899	\$ -	\$ -

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

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

[illegible]

**Notes:**

1 List and specify any other interest revenue.

2 For applicants rebasing under IFRS for the first time, in the transition year (2014) to IFRS, the applicant is to present information in both MIFRS and CGAAP.



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

Account 4082 - Retailer Services Revenues									
	2017 Actual <sup>1</sup>	2018 Actual <sup>1</sup>	2019 Actual <sup>1</sup>	2020 Actual <sup>1</sup>	2021 Actual <sup>1</sup>	2022 Actual <sup>1</sup>	2023 Actual	Bridge Year	Test Year
Reporting Basis	2017	2018	2019	2020	2021	2022	2023	2024	2025
	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Retailer Monthly Variable Charge (NET)	\$ 0	\$ -	-\$ 686	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 7,815
Total	\$ 0	\$ -	-\$ 686	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 7,815
Account 4084 - Service Transaction Requests									
	2017 Actual <sup>1</sup>	2018 Actual <sup>1</sup>	2019 Actual <sup>1</sup>	2020 Actual <sup>1</sup>	2021 Actual <sup>1</sup>	2022 Actual <sup>1</sup>	2023 Actual	Bridge Year	Test Year
Reporting Basis	2017	2018	2019	2020	2021	2022	2023	2024	2025
	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Arrear Cert		-\$ 15							
Service Transaction request	\$ -		-\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 243
Total	\$ -	-\$ 15	-\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 243
Account 4210 - Rent from Electric Property									
	2017 Actual <sup>1</sup>	2018 Actual <sup>1</sup>	2019 Actual <sup>1</sup>	2020 Actual <sup>1</sup>	2021 Actual <sup>1</sup>	2022 Actual <sup>1</sup>	2023 Actual	Bridge Year	Test Year
Reporting Basis	2017	2018	2019	2020	2021	2022	2023	2024	2025
	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Building	-\$ 4,800	-\$ 4,800	-\$ 4,800	-\$ 4,800	-\$ 4,800	-\$ 4,800	-\$ 5,058	-\$ 6,000	-\$ 6,000
Vehicle Rent	-\$ 3,000	-\$ 2,600	-\$ 3,400						
Pole Attachment	-\$ 83,966	-\$ 84,007	-\$ 84,090	-\$ 84,090	-\$ 84,090	-\$ 84,090	-\$ 84,090	-\$ 84,090	-\$ 141,200
TGB Rental	-\$ 24,000	-\$ 16,223	-\$ 12,051	-\$ 16,958	-\$ 17,560	-\$ 17,239	-\$ 18,178	-\$ 13,179	-\$ 13,179
Total	-\$ 115,766	-\$ 107,630	-\$ 104,341	-\$ 105,848	-\$ 106,450	-\$ 106,129	-\$ 107,326	-\$ 103,269	-\$ 160,379
Account 4215 - Other Utility Operating Income									
	2017 Actual <sup>1</sup>	2018 Actual <sup>1</sup>	2019 Actual <sup>1</sup>	2020 Actual <sup>1</sup>	2021 Actual <sup>1</sup>	2022 Actual <sup>1</sup>	2023 Actual	Bridge Year	Test Year
Reporting Basis	2017	2018	2019	2020	2021	2022	2023	2024	2025
	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Other Utility Operating Income	-\$ 14,229	-\$ 731	-\$ 2,906	-\$ 9,751	-\$ 2,557	-\$ 1,991	-\$ 5,519	-\$ 6,331	-\$ 5,383
Total	-\$ 14,229	-\$ 731	-\$ 2,906	-\$ 9,751	-\$ 2,557	-\$ 1,991	-\$ 5,519	-\$ 6,331	-\$ 5,383
Account 4245 - Government and Other Assistance									
	2017 Actual <sup>1</sup>	2018 Actual <sup>1</sup>	2019 Actual <sup>1</sup>	2020 Actual <sup>1</sup>	2021 Actual <sup>1</sup>	2022 Actual <sup>1</sup>	2023 Actual	Bridge Year	Test Year
Reporting Basis	2017	2018	2019	2020	2021	2022	2023	2024	2025
	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Other Assistance credited to Income	-\$ 3,471	-\$ 3,566	-\$ 3,566	-\$ 3,566	-\$ 3,566	-\$ 3,566	-\$ 3,566	-\$ 3,566	-\$ 3,566
Apprenticeship Tax Credit							-\$ 1,649		
Total	-\$ 3,471	-\$ 3,566	-\$ 3,566	-\$ 3,566	-\$ 3,566	-\$ 3,566	-\$ 5,215	-\$ 3,566	-\$ 3,566
Account 4325 - Revenue from Merchandising									
	2017 Actual <sup>1</sup>	2018 Actual <sup>1</sup>	2019 Actual <sup>1</sup>	2020 Actual <sup>1</sup>	2021 Actual <sup>1</sup>	2022 Actual <sup>1</sup>	2023 Actual	Bridge Year	Test Year
Reporting Basis	2017	2018	2019	2020	2021	2022	2023	2024	2025
	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Sundry Revenue	-\$ 23,505	-\$ 12,211	-\$ 17,795	-\$ 8,890	-\$ 6,243	-\$ 8,638	-\$ 9,984	-\$ 6,000	-\$ 6,000
Total	-\$ 23,505	-\$ 12,211	-\$ 17,795	-\$ 8,890	-\$ 6,243	-\$ 8,638	-\$ 9,984	-\$ 6,000	-\$ 6,000
Account 4375 -Revenues from Non-Utility Operations									
	2017 Actual <sup>1</sup>	2018 Actual <sup>1</sup>	2019 Actual <sup>1</sup>	2020 Actual <sup>1</sup>	2021 Actual <sup>1</sup>	2022 Actual <sup>1</sup>	2023 Actual	Bridge Year	Test Year
Reporting Basis	2017	2018	2019	2020	2021	2022	2023	2024	2025
	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
MicroFIT Revenue	-\$ 842	-\$ 842	-\$ 842	-\$ 765	-\$ 710	-\$ 710	-\$ 710	-\$ 710	-\$ 710
CDM Revenue		-\$ 55,234	-\$ 16,310						
Total	-\$ 842	-\$ 56,076	-\$ 17,152	-\$ 765	-\$ 710	-\$ 710	-\$ 710	-\$ 710	-\$ 710

Account 4360 - Loss on Disposition									
	2017 Actual <sup>2</sup>	2018 Actual <sup>2</sup>	2019 Actual <sup>2</sup>	2020 Actual <sup>2</sup>	2021 Actual <sup>2</sup>	2022 Actual <sup>2</sup>	2023 Actual	Bridge Year	Test Year
Reporting Basis	2017	2018	2019	2020	2021	2022	2023	2024	2025
	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Loss on Disposition	\$ 8,431	\$ 9,965	\$ 18,509	\$ 5,324	\$ 8,272	\$ 5,619	\$ 9,157	\$ -	\$ -
Total	\$ 8,431	\$ 9,965	\$ 18,509	\$ 5,324	\$ 8,272	\$ 5,619	\$ 9,157	\$ -	\$ -
Account 4390 - Misc. Non Operating Income									
	2017 Actual <sup>2</sup>	2018 Actual <sup>2</sup>	2019 Actual <sup>2</sup>	2020 Actual <sup>2</sup>	2021 Actual <sup>2</sup>	2022 Actual <sup>2</sup>	2023 Actual	Bridge Year	Test Year
Reporting Basis	2017	2018	2019	2020	2021	2022	2023	2024	2025
	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Misc Non Operating Income	-\$ 3,099	-\$ 5,081	-\$ 25,045	-\$ 281	5	-\$ 200	-\$ 558	\$ -	\$ -
Total	-\$ 3,099	-\$ 5,081	-\$ 25,045	-\$ 281	5	-\$ 200	-\$ 558	\$ -	\$ -
Account 4405 - Interest and Dividend Income									
	2017 Actual <sup>2</sup>	2018 Actual <sup>2</sup>	2019 Actual <sup>2</sup>	2020 Actual <sup>2</sup>	2021 Actual <sup>2</sup>	2022 Actual <sup>2</sup>	2023 Actual	Bridge Year	Test Year
Reporting Basis	2017	2018	2019	2020	2021	2022	2023	2024	2025
	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Miscellaneous Interest Revenue	-\$ 2,587	-\$ 6,191	-\$ 8,885	-\$ 2,640	-\$ 1,047	-\$ 9,407	-\$ 13,188	-\$ 2,465	-\$ 2,465
Interest on DVA's	-\$ 5,231	-\$ 5,119	-\$ 2,300	-\$ 3,250	-\$ 2,491	-\$ 13,000	-\$ 43,912	-\$ 5,136	-\$ 5,136
Total	-\$ 7,818	-\$ 11,310	-\$ 11,185	-\$ 5,890	-\$ 3,538	-\$ 22,407	-\$ 57,099	-\$ 7,601	-\$ 7,601
4080 - Standard Supply Service -- Administrative Charge									
	2017 Actual <sup>2</sup>	2018 Actual <sup>2</sup>	2019 Actual <sup>2</sup>	2020 Actual <sup>2</sup>	2021 Actual <sup>2</sup>	2022 Actual <sup>2</sup>	2023 Actual	Bridge Year	Test Year
Reporting Basis	2017	2018	2019	2020	2021	2022	2023	2024	2025
	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Standard Supply Service -- Administrative Charge	-\$ 17,294	-\$ 17,349	-\$ 17,431	-\$ 17,341	-\$ 17,319	-\$ 17,352	-\$ 17,383	\$ -	\$ -
Total	-\$ 17,294	-\$ 17,349	-\$ 17,431	-\$ 17,341	-\$ 17,319	-\$ 17,352	-\$ 17,383	\$ -	\$ -
4080 - DVA PILS CCA									
	2017 Actual <sup>2</sup>	2018 Actual <sup>2</sup>	2019 Actual <sup>2</sup>	2020 Actual <sup>2</sup>	2021 Actual <sup>2</sup>	2022 Actual <sup>2</sup>	2023 Actual	Bridge Year	Test Year
Reporting Basis	2017	2018	2019	2020	2021	2022	2023	2024	2025
	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
DVA PILS CCA	\$ -	\$ -	\$ 9,531	\$ 6,380	\$ 3,858	\$ 23,076	\$ 10,899	\$ -	\$ -
Total	\$ -	\$ -	\$ 9,531	\$ 6,380	\$ 3,858	\$ 23,076	\$ 10,899	\$ -	\$ -
4086 - SSS Administration Revenue									
	2017 Actual <sup>2</sup>	2018 Actual <sup>2</sup>	2019 Actual <sup>2</sup>	2020 Actual <sup>2</sup>	2021 Actual <sup>2</sup>	2022 Actual <sup>2</sup>	2023 Actual	Bridge Year	Test Year
Reporting Basis	2017	2018	2019	2020	2021	2022	2023	2024	2025
	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
SSS Administration Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 17,353	-\$ 17,353
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 17,353	-\$ 17,353

Appendix 2-IA

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

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

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

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

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

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

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

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

Customers/Connections							
Rate Class	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Bridge Year 2024	Test Year 2025
Residential	-	-	-	-			
General Service < 50 kW	-	-	-	-			
General Service >= 50 kW	-	-	-	-			
Large User	-	-	-	-			
Unmetered Scattered Load Connections	-	-	-	-			
Sentinel Lighting Connections	-	-	-	-			
Street Lighting Connections	-	-	-	-			
Wholesale Market Participants	-	-	-	-			
Embedded Distributor(s)	-	-	-	-			
Sub Transmission Customers	-	-	-	-			

Customers/Connections Variance Analysis							
Rate Class	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Bridge Year 2024	Test Year 2025
Residential		0%	0%	0%	0%	0%	0%
General Service < 50 kW		0%	0%	0%	0%	0%	0%
General Service >= 50 kW		0%	0%	0%	0%	0%	0%
Large User		0%	0%	0%	0%	0%	0%
Unmetered Scattered Load Connections		0%	0%	0%	0%	0%	0%
Sentinel Lighting Connections		0%	0%	0%	0%	0%	0%
Street Lighting Connections		0%	0%	0%	0%	0%	0%
Wholesale Market Participants		0%	0%	0%	0%	0%	0%
Embedded Distributor(s)		0%	0%	0%	0%	0%	0%
Sub Transmission Customers		0%	0%	0%	0%	0%	0%

Notes:

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

(2) For 2025 Cost of Service rebasers, the typical situation is that 2021 would have been the most recent cost of service rebasing application. If the most recent rebasing application was for a rate year other than 2021, that year should be used. An applicant must provide historical information back to the greater of: a) at least five (5) historical actual years; or b) to its last cost of service application.

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

(4) Revenues exclude commodity charges.

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

File Number: EB-2024-0046  
Exhibit: 3  
Tab: 1  
Schedule: 1  
Page: Attachment 2  
Date: 30-Aug-24  
Customer Numbers Year End

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.

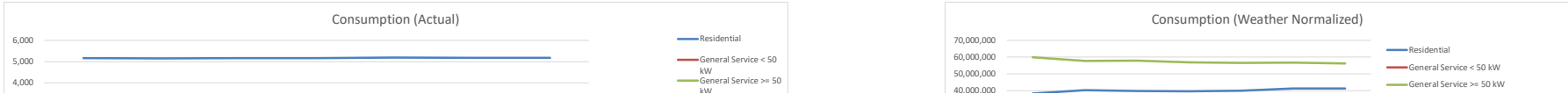
Customers/Connections								Customers/Connections Variance Analysis							
Rate Class	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Bridge Year 2024	Test Year 2025	Rate Class	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Bridge Year 2024	Test Year 2025
Residential	5,165	5,150	5,158	5,159	5,187	5,183	5,175	Residential		0%	0%	0%	1%	0%	0%
General Service < 50 kW	742	706	709	715	714	708	705	General Service < 50 kW		-5%	0%	1%	0%	-1%	-1%
General Service >= 50 kW	70	73	67	67	70	69	69	General Service >= 50 kW		4%	-8%	0%	4%	-1%	0%
Large User	-	-	-	-	-	-	-	Large User			0%	0%	0%	0%	0%
Unmetered Scattered Load Connections	23	23	23	22	22	22	22	Unmetered Scattered Load Connections		0%	0%	-4%	0%	0%	0%
Sentinel Lighting Connections	-	-	-	-	-	-	-	Sentinel Lighting Connections		0%	0%	0%	0%	0%	0%
Street Lighting Connections	1,710	1,710	1,710	1,710	1,710	1,710	1,710	Street Lighting Connections		0%	0%	0%	0%	0%	0%
Wholesale Market Participants	-	-	-	-	-	-	-	Wholesale Market Participants		0%	0%	0%	0%	0%	0%
Embedded Distributor(s)	-	-	-	-	-	-	-	Embedded Distributor(s)		0%	0%	0%	0%	0%	0%
Sub Transmission Customers	-	-	-	-	-	-	-	Sub Transmission Customers		0%	0%	0%	0%	0%	0%

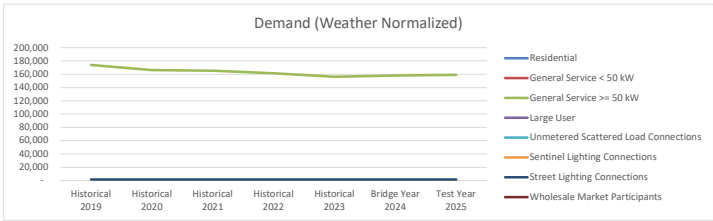
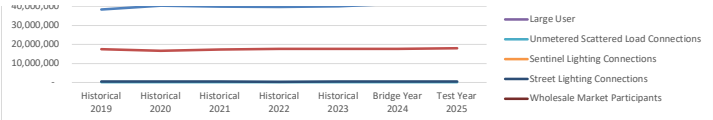
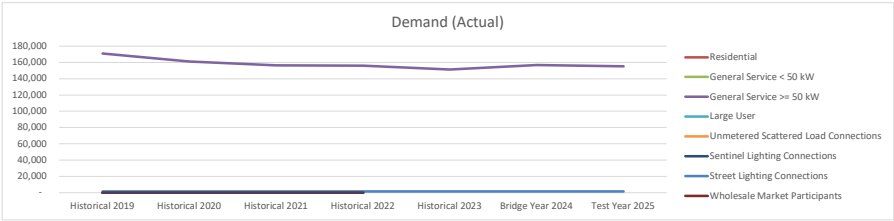
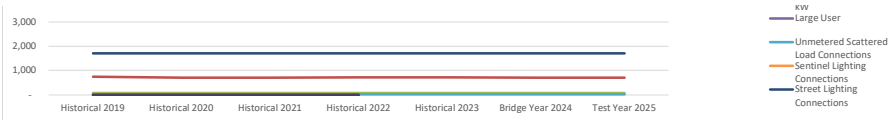
Consumption (Actual)								Consumption (Actual) Variance Analysis							
Rate Class	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Bridge Year 2024	Test Year 2025	Rate Class	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Bridge Year 2024	Test Year 2025
Residential	38,802,690	40,126,981	39,104,541	39,671,263	39,128,268	41,263,111	41,340,698	Residential		3%	-3%	1%	-1%	5%	0%
General Service < 50 kW	17,709,286	16,586,733	17,080,206	17,769,474	17,511,886	17,775,995	17,945,241	General Service < 50 kW		-6%	3%	4%	-1%	2%	1%
General Service >= 50 kW	60,254,777	57,599,230	57,309,861	56,933,855	56,007,213	56,718,182	56,240,557	General Service >= 50 kW		-4%	-1%	-1%	-2%	1%	-1%
Large User	-	-	-	-	-	-	-	Large User							
Unmetered Scattered Load Connections	164,178	164,178	164,159	163,953	163,953	163,953	163,953	Unmetered Scattered Load Connections		0%	0%	0%	0%	0%	0%
Sentinel Lighting Connections	-	-	-	-	-	-	-	Sentinel Lighting Connections							
Street Lighting Connections	524,449	526,417	531,088	492,972	491,060	491,060	491,060	Street Lighting Connections		0%	1%	-7%	0%	0%	0%
Wholesale Market Participants	-	-	-	-	-	-	-	Wholesale Market Participants							
Embedded Distributor(s)	-	-	-	-	-	-	-	Embedded Distributor(s)							
Sub Transmission Customers	-	-	-	-	-	-	-	Sub Transmission Customers							

Demand (Actual)								Demand (Actual) Variance Analysis							
Rate Class	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Bridge Year 2024	Test Year 2025	Rate Class	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Bridge Year 2024	Test Year 2025
Residential	-	-	-	-	-	-	-	Residential							
General Service < 50 kW	-	-	-	-	-	-	-	General Service < 50 kW							
General Service >= 50 kW	171,055	161,087	156,227	155,849	151,260	156,537	155,213	General Service >= 50 kW		-6%	-3%	0%	-3%	3%	-1%
Large User	-	-	-	-	-	-	-	Large User							
Unmetered Scattered Load Connections	-	-	-	-	-	-	-	Unmetered Scattered Load Connections							
Sentinel Lighting Connections	-	-	-	-	-	-	-	Sentinel Lighting Connections							
Street Lighting Connections	1,463	1,500	1,532	1,517	1,425	1,468	1,468	Street Lighting Connections		3%	2%	-1%	-6%	3%	0%
Wholesale Market Participants	-	-	-	-	-	-	-	Wholesale Market Participants							
Embedded Distributor(s)	-	-	-	-	-	-	-	Embedded Distributor(s)							
Sub Transmission Customers	-	-	-	-	-	-	-	Sub Transmission Customers							

Consumption (Weather Normalized)								Consumption (Weather Normalized) Variance Analysis							
Rate Class	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Bridge Year 2024	Test Year 2025	Rate Class	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Bridge Year 2024	Test Year 2025
Residential	38,240,106	40,378,571	39,864,946	39,604,029	39,893,974	41,261,708	41,340,698	Residential		6%	-1%	-1%	1%	3%	0%
General Service < 50 kW	17,523,206	16,669,949	17,331,717	17,747,236	17,765,151	17,622,807	17,945,241	General Service < 50 kW		-5%	4%	2%	0%	-1%	2%
General Service >= 50 kW	59,841,270	57,784,152	57,868,770	56,884,437	56,570,018	56,718,182	56,240,557	General Service >= 50 kW		-3%	0%	-2%	-1%	0%	-1%
Large User	-	-	-	-	-	-	-	Large User							
Unmetered Scattered Load Connections	164,178	164,178	164,159	163,953	163,953	163,953	163,953	Unmetered Scattered Load Connections		0%	0%	0%	0%	0%	0%
Sentinel Lighting Connections	-	-	-	-	-	-	-	Sentinel Lighting Connections							
Street Lighting Connections	524,449	526,417	531,088	492,972	491,060	491,060	491,060	Street Lighting Connections		0%	1%	-7%	0%	0%	0%
Wholesale Market Participants	-	-	-	-	-	-	-	Wholesale Market Participants							
Embedded Distributor(s)	-	-	-	-	-	-	-	Embedded Distributor(s)							
Sub Transmission Customers	-	-	-	-	-	-	-	Sub Transmission Customers							

Demand (Weather Normalized)								Demand (Weather Normalized) Variance Analysis							
Rate Class	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Bridge Year 2024	Test Year 2025	Rate Class	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Bridge Year 2024	Test Year 2025
Residential	-	-	-	-	-	-	-	Residential							
General Service < 50 kW	-	-	-	-	-	-	-	General Service < 50 kW							
General Service >= 50 kW	173,831	166,245	165,448	161,286	156,129	158,187	158,815	General Service >= 50 kW		-4%	0%	-3%	-3%	1%	0%
Large User	-	-	-	-	-	-	-	Large User							
Unmetered Scattered Load Connections	-	-	-	-	-	-	-	Unmetered Scattered Load Connections							
Sentinel Lighting Connections	-	-	-	-	-	-	-	Sentinel Lighting Connections							
Street Lighting Connections	1,463	1,500	1,532	1,517	1,425	1,468	1,468	Street Lighting Connections		3%	2%	-1%	-6%	3%	0%
Wholesale Market Participants	-	-	-	-	-	-	-	Wholesale Market Participants							
Embedded Distributor(s)	-	-	-	-	-	-	-	Embedded Distributor(s)							
Sub Transmission Customers	-	-	-	-	-	-	-	Sub Transmission Customers							





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## Appendix 2-JA

	2017 Last Releasing Year O&B Approved	2017 Last Releasing Year Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Bridge Year	2025 Test Year
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Overseas	\$ 117,472	\$ 734,009	\$ 938,481	\$ 421,458	\$ 452,239	\$ 590,035	\$ 471,781	\$ 1,028,121	\$ 668,605	\$ 668,605
Maintenance	\$ 555,735	\$ 495,810	\$ 440,705	\$ 488,484	\$ 639,441	\$ 536,320	\$ 702,981	\$ 743,962	\$ 980,209	\$ 1,370,487
Sub/Total	<b>\$ 1,332,255</b>	<b>\$ 1,229,819</b>	<b>\$ 1,379,186</b>	<b>\$ 1,415,942</b>	<b>\$ 1,491,681</b>	<b>\$ 1,486,355</b>	<b>\$ 1,622,229</b>	<b>\$ 1,769,022</b>	<b>\$ 1,889,814</b>	<b>\$ 2,077,743</b>
%Change (Test Year vs Last Releasing Year - Actual)		-11.1%	12.1%	2.7%	5.3%	-1.7%	10.6%	8.0%	12.2%	10.6%
Billing and collecting	\$ 726,564	\$ 775,872	\$ 749,498	\$ 757,348	\$ 688,585	\$ 680,520	\$ 642,384	\$ 703,383	\$ 776,167	\$ 937,555
Community Relations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative and General	\$ 648,087	\$ 684,299	\$ 561,156	\$ 650,844	\$ 800,816	\$ 609,521	\$ 645,920	\$ 769,456	\$ 1,047,816	\$ 1,038,613
Sub/Total	<b>\$ 1,374,651</b>	<b>\$ 1,460,171</b>	<b>\$ 1,310,654</b>	<b>\$ 1,358,191</b>	<b>\$ 1,289,401</b>	<b>\$ 1,291,041</b>	<b>\$ 1,288,304</b>	<b>\$ 1,469,851</b>	<b>\$ 1,823,683</b>	<b>\$ 1,973,168</b>
%Change (year over year)		0.2%	-10.2%	3.6%	-6.5%	0.9%	0.6%	14.1%	24.1%	8.2%
%Change (Test Year vs Last Releasing Year - Actual)										35.1%
Total	<b>\$ 2,757,906</b>	<b>\$ 2,689,990</b>	<b>\$ 2,689,840</b>	<b>\$ 2,774,133</b>	<b>\$ 2,761,070</b>	<b>\$ 2,747,396</b>	<b>\$ 2,910,763</b>	<b>\$ 3,238,873</b>	<b>\$ 3,804,197</b>	<b>\$ 4,566,911</b>
%Change (year over year)		-2.5%	0.0%	3.1%	-0.5%	-0.5%	5.9%	11.3%	17.0%	19.6%

	2017 Last Rebasing Year	2017 Last Rebasing Year OEIS Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Bridge Year	2025 Test Year
Decorations*	\$	\$17,472	\$	\$34,000	\$	\$38,225	\$	\$39,035	\$	\$102,060
Maintenance**	\$	\$65,783	\$	\$49,810	\$	\$40,705	\$	\$36,441	\$	\$72,981
Bills and collection fees	\$	\$76,564	\$	\$75,872	\$	\$49,748	\$	\$37,344	\$	\$68,585
Community Relations	\$	\$-	\$	\$-	\$	\$-	\$	\$-	\$	\$-
Administrative and General	\$	\$68,087	\$	\$61,289	\$	\$50,348	\$	\$50,818	\$	\$60,521
	\$	\$273,796	\$	\$269,990	\$	\$268,840	\$	\$274,133	\$	\$274,706
%Change (year over year)		-2.0%	0.0%	3.1%	-0.5%	-0.9%	5.9%	11.3%	17.5%	18.0%

- 1 Historical actuals going back to the last cost of service application are required to be entered by the applicant.  
2 Recoverable O&M, not included on these tables should be identical to the recoverable CMA that is shown for the corresponding periods on Appendix 2-3.  
3 Unrecoverable O&M, see Section 2-4.4.  
4 USOA included in Operations: 5005, 5010, 5012, 5014, 5015, 5016, 5017, 5020, 5025, 5030, 5035, 5040, 5050, 5055, 5060, 5065, 5070, 5075, 5080, 5090, 5095, 5099.  
5 USOA included in Maintenance: 5100, 5105, 5110, 5112, 5114, 5120, 5125, 5130, 5135, 5140, 5145, 5150, 5155, 5160, 5165, 5170, 5172, 5175, 5178, 5199.  
6 USOA included in Community Relations: 5400, 5410, 5415, 5420, 5425.  
7 USOA included in Administrative and General: 5500, 5510, 5515, 5520, 5525, 5530, 5535, 5540, 5545, 5549, 5557, 5559, 5565, 5569, 5570, 5572, 5575, 5580, 5581, 5585, 5595 & 6205 (sub-account LEAD).  
8 USOA included in Administrative and General: 5600, 5610, 5615, 5620, 5625, 5630, 5635, 5640, 5645, 5649, 5657, 5659, 5665, 5669, 5670, 5672, 5675, 5680, 5681, 5685, 5695 & 6205 (sub-account LEAD).

**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 Actuals	2022 Actuals	2023 Actuals	2024 Bridge Year	2025 Test Year
<b>Reporting Basis</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>
Opening Balance <sup>2</sup>	\$ 2,757,906	\$ 2,692,254	\$ 2,689,838	\$ 2,776,552	\$ 2,763,477	\$ 2,749,921	\$ 2,913,381	\$ 3,238,873	\$ 3,804,197
Salaries, Wages and Benefits	-97,330	16,554	129,387	65,180	-93,706	101,102	168,224	278,856	319,917
Training	-15,063	3,538	2,890	-19,668	-10,932	26,592	31,106	20,727	25,781
Engineering	-51,659	3,434	2,312	4,878	1,446	1,602	-34,681	58,403	56,427
Operation Maintenance and Vehicles	29,812	112,178	-44,416	-49,241	65,479	139,070	9,944	-34,181	135,064
Bad Debts	22,174	-25,390	-42,313	9,250	-24,800	-96,972	87,153	24,594	45,000
Computer Systems and Support	636	-4,402	25,739	-22,490	-2,073	10,082	15,320	1,400	8,698
Third Party Tree Trimming							10,250	-10,250	253,852
Professional Services	2,247	97	-1,409	7,354	10,080	16,714	35,462	-56,740	96,624
Regulatory Costs	40,777	-114,254	1,769	-554	-609	3,486	2,828	294,287	-195,255
Meters	2,755	5,830	12,755	-7,784	41,559	-38,215	-114	-11,772	606
Closing Balance <sup>2</sup>	\$ 2,692,254	\$ 2,689,838	\$ 2,776,552	\$ 2,763,477	\$ 2,749,921	\$ 2,913,381	\$ 3,238,873	\$ 3,804,197	\$ 4,550,911

**Notes:**

- <sup>1</sup> For each year, a detailed explanation for each cost driver and associated amount is required in Exhibit 4.
- <sup>2</sup> 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.
- <sup>3</sup> 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 Rebasings Year (2017 OEB- Approved)	Last Rebasings Year (2017 Actuals)	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Bridge Year	2025 Test Year	Variance (Test Year vs. 2023 Actuals)	Variance (Test Year vs. Last Rebasings Year (2017 OEB- Approved)
<b>Reporting Basis</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>		
<b>Operation</b>												
Transformer/Substation	28,856	30,249	44,559	40,218	38,252	36,475	43,949	110,014	81,536	126,671	16,657	97,815
Customer Premises	243,526	217,170	206,990	269,275	268,048	263,422	340,553	413,485	397,538	449,575	36,090	206,049
Load Dispatching	318,456	304,623	400,720	299,820	209,641	194,745	204,653	212,609	198,839	240,299	27,690	-78,157
Eng & Ops Admin	201,698	159,476	242,759	273,849	297,588	310,777	282,900	239,899	273,555	333,279	93,380	131,581
Meter Expenses	24,936	22,492	43,453	44,295	38,697	124,616	47,222	49,054	48,137	57,452	8,398	32,516
Sub-Total	817,472	734,009	938,481	927,458	852,226	930,035	919,278	1,025,060	999,605	1,207,276	182,216	389,804
<b>Maintenance</b>												
Maintenance of O/H Lines	373,660	331,979	337,644	327,723	462,103	347,745	477,425	535,237	593,233	628,789	93,552	255,129
Maintenance of Line Transformers	20,509	17,869	6,589	22,592	11,748	1,537	33,571	5,291	42,525	125,548	120,257	105,039
Maintenance of U/G Conductors	53,592	31,575	18,071	29,907	36,731	17,166	16,132	40,990	63,752	76,113	35,123	22,521
Maintenance Transformer/Substation	9,748	23,671	10,333	13,887	26,467	6,756	13,713	39,659	34,921	41,425	1,766	31,677
Tree Trimming and Vegetation Control	108,274	90,716	68,067	94,374	102,392	163,117	162,140	122,784	246,478	498,592	375,808	390,318
											0	0
Sub-Total	565,783	495,810	440,705	488,484	639,441	536,320	702,981	743,962	980,909	1,370,467	626,505	804,684
<b>Billing and Collecting</b>												
Billing and Collecting	453,441	478,902	465,477	503,166	430,237	456,394	517,177	494,901	530,113	625,193	130,292	171,752
Meter Reading	198,123	199,796	212,237	223,406	218,323	208,901	207,154	203,075	216,054	237,362	34,287	39,239
Bad Debt	75,000	97,174	71,783	30,775	40,025	15,225	-81,747	5,407	30,000	75,000	69,593	0
											0	0
											0	0
Sub-Total	726,564	775,872	749,498	757,348	688,585	680,520	642,584	703,383	776,167	937,555	234,172	210,991
<b>Community Relations</b>												
											0	0
											0	0
											0	0
											0	0
											0	0
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0
<b>Administrative and General</b>												
Administration	447,537	440,973	428,403	472,167	444,257	464,875	489,325	562,161	589,020	690,891	128,730	243,354
Regulatory	107,305	148,082	33,828	35,596	35,042	34,433	37,920	40,747	335,034	139,779	99,032	32,474
Outside Services	53,133	55,380	55,477	54,068	61,422	61,752	73,553	106,802	66,937	143,561	36,759	90,428
Property	40,112	42,128	43,448	41,431	42,504	41,986	47,741	56,758	56,525	61,382	4,624	21,270
											0	0
Sub-Total	648,087	686,563	561,155	603,262	583,224	603,046	648,539	766,468	1,047,516	1,035,613	269,145	387,526
<b>Miscellaneous</b>												
											0	0
<b>Total</b>	<b>2,757,906</b>	<b>2,692,253</b>	<b>2,689,839</b>	<b>2,776,551</b>	<b>2,763,476</b>	<b>2,749,921</b>	<b>2,913,382</b>	<b>3,238,873</b>	<b>3,804,197</b>	<b>4,550,911</b>	<b>1,312,038</b>	<b>1,793,005</b>

**Notes:**

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



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## Appendix 2-JD

### OM&A Programs Table

[illegible]

**Notes:**

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

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

Appendix 2-K  
Employee Costs

	Last Rebasing Year 2017 - OEB Approved	Last Rebasing Year (2017 Actuals)	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Bridge Year	2025 Test Year
Number of Employees (FTEs including Part-Time) <sup>1</sup>											
Management (including executive)	3.5	3.5	3.5	3.5	3.7	3.4	3.4	3.9	4.4	3.0	3.0
Non-Management (union and non-union)	12.2	13.2	13.2	12.5	13.4	13.1	12.5	12.0	11.7	16.2	16.6
Total	15.7	16.7	16.7	16.0	17.1	16.5	15.9	15.9	16.1	19.2	19.6
Total Salary and Wages including overtime and incentive pay											
Management (including executive)											
Non-Management (union and non-union)	\$ 1,270,914	\$ 1,266,305		\$ 1,286,196	\$ 1,361,281	\$ 1,372,226	\$ 1,300,645	\$ 1,427,912	\$ 1,517,422	\$ 1,699,634	\$ 2,004,573
Total	\$ 1,270,914	\$ 1,266,305	\$ -	\$ 1,286,196	\$ 1,361,281	\$ 1,372,226	\$ 1,300,645	\$ 1,427,912	\$ 1,517,422	\$ 1,699,634	\$ 2,004,573
Total Benefits (Current + Accrued)											
Management (including executive)											
Non-Management (union and non-union)	\$ 376,266	\$ 366,795		\$ 370,892	\$ 400,869	\$ 407,230	\$ 391,154	\$ 395,055	\$ 432,420	\$ 505,184	\$ 588,011
Total	\$ 376,266	\$ 366,795	\$ -	\$ 370,892	\$ 400,869	\$ 407,230	\$ 391,154	\$ 395,055	\$ 432,420	\$ 505,184	\$ 588,011
Total Compensation (Salary, Wages, & Benefits)											
Management (including executive)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Management (union and non-union)	\$ 1,647,180	\$ 1,633,100	\$ -	\$ 1,657,088	\$ 1,762,150	\$ 1,779,456	\$ 1,691,799	\$ 1,822,967	\$ 1,949,843	\$ 2,204,818	\$ 2,592,584
Total	\$ 1,647,180	\$ 1,633,100	\$ -	\$ 1,657,088	\$ 1,762,150	\$ 1,779,456	\$ 1,691,799	\$ 1,822,967	\$ 1,949,843	\$ 2,204,818	\$ 2,592,584
Total Compensation Breakdown (Capital, OM&A)											
OM&A	\$ 1,471,615	\$ 1,374,285	\$ -	\$ 1,390,839	\$ 1,520,226	\$ 1,585,406	\$ 1,491,700	\$ 1,592,802	\$ 1,761,026	\$ 2,039,882	\$ 2,359,799
Capital	\$ 175,565	\$ 258,815		\$ 266,250	\$ 241,924	\$ 194,051	\$ 200,099	\$ 230,165	\$ 188,817	\$ 164,936	\$ 232,785
Total	\$ 1,647,180	\$ 1,633,100	\$ -	\$ 1,657,088	\$ 1,762,150	\$ 1,779,456	\$ 1,691,799	\$ 1,822,967	\$ 1,949,843	\$ 2,204,818	\$ 2,592,584

**Note:**

1. If an applicant wishes to use headcount, it must also file the same schedule on an FTE basis.

2. If Management includes employees in a bargaining unit, this should be disclosed separately for the test year.

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

	Last Rebasings Year 2017 - OEB Approved	Last Rebasings Year (2017 Actuals)	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Bridge Year	2025 Test Year
<b>Reporting Basis</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>	<b>MIFRS</b>
<b>OM&amp;A Costs</b>											
<b>O&amp;M</b>	\$ 1,383,255	\$ 1,229,819	\$ 1,118,643	\$ 1,379,186	\$ 1,415,941	\$ 1,491,667	\$ 1,466,355	\$ 1,622,259	\$ 1,769,022	\$ 1,980,514	\$ 2,577,743
<b>Admin Expenses<sup>5</sup></b>	\$ 1,374,651	\$ 1,460,171	\$ 677,912	\$ 561,156	\$ 600,844	\$ 1,269,402	\$ 1,281,041	\$ 1,288,504	\$ 1,469,851	\$ 1,823,683	\$ 1,973,168
<b>Total Recoverable OM&amp;A from Appendix 2-JB <sup>5</sup></b>	\$ 2,757,906	\$ 2,689,990	\$ 1,796,555	\$ 1,940,342	\$ 2,016,785	\$ 2,761,070	\$ 2,747,396	\$ 2,910,763	\$ 3,238,873	\$ 3,804,197	\$ 4,550,911
<b>Number of Customers <sup>2,4</sup></b>	6,097	6,001	6,001	5,922	6,003	5,955	5,960	5,966	5,996	5,986	5,974
<b>Number of FTEs <sup>3,4</sup></b>	16	17	17	16	17	17	16	16	16	19	20
<b>Customers/FTEs</b>	388	359	359	370	350	361	375	375	372	312	305
<b>OM&amp;A cost per customer</b>											
<b>O&amp;M per customer</b>	\$227	\$205	\$186	\$233	\$236	\$250	\$246	\$272	\$295	\$331	\$431
<b>Admin per customer</b>	\$225	\$243	\$113	\$95	\$100	\$213	\$215	\$216	\$245	\$305	\$330
<b>Total OM&amp;A per customer</b>	\$452	\$448	\$299	\$328	\$336	\$464	\$461	\$488	\$540	\$635	\$762
<b>OM&amp;A cost per FTE</b>											
<b>O&amp;M per FTE</b>	\$88,105	\$73,642	\$66,985	\$86,199	\$82,610	\$90,404	\$92,224	\$102,029	\$109,877	\$103,152	\$131,518
<b>Admin per FTE</b>	\$87,557	\$87,435	\$40,594	\$35,072	\$35,055	\$76,933	\$80,569	\$81,038	\$91,295	\$94,983	\$100,672
<b>Total OM&amp;A per FTE</b>	\$175,663	\$161,077	\$107,578	\$121,271	\$117,665	\$167,338	\$172,792	\$183,067	\$201,172	\$198,135	\$232,189

**Notes:**

- <sup>1</sup> 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.
- <sup>2</sup> The method of calculating the number of customers must be identified. Should correspond with data provided in Appendix 2-IB.
- <sup>3</sup> The method of calculating the number of FTEs must be identified. See also Appendix 2-K.
- <sup>4</sup> The number of customers and the number of FTEs should correspond to mid-year or average of January 1 and December 31 figures.
- <sup>5</sup> 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 Costs (One-Time)		Last Rebasing (2017 OEB Approved)	Last Rebasing (2017 Actual)	Sum Of Historical Years (2018-2023)	2024 Bridge Year	2025 Test Year
		(A)	(B)	(C)	(D)	(E)
1	Expert Witness costs					
2	Legal costs	53,000	15,043		3,500	25,000
3	Consultants' costs	225,119	225,513		265,950	77,481
4	Intervenor costs	44,906	31,799			31,250
5	OEB Section 30 Costs (application-related)		17,603			10,000
6	Include other items in green cells, as applicable <sup>1</sup>					
7	Extra Employee for application	10,000			18,718	
8	Training Cost			650		
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
Sub-total - One-time Costs		\$ 333,025	\$ 289,958	\$ 650	\$ 288,168	\$ 143,731

Application-Related One-Time Costs	Total (F =C+D+E)
Total One-Time Costs Related to Application to be Amortized over IRM Period	\$ 432,549
1/5 of Total One-Time Costs	\$ 86,510

Notes:

<sup>1</sup> For incremental operating expenses with staff/other resources allocated to this application use one of the other categories to record the cost

## Appendix 2-N

### Shared Services and Corporate Cost Allocation <sup>1</sup>

**Note:**

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

· **Type of Service:**

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

· **Pricing Methodology:**

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

· **% Allocation:**

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

Year: 2017

#### Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
CTS	NOW Inc.	Wages and Benefits	Actual Costs	\$1,419,361	\$1,267,287
NOW Inc.	CTS	Wages and Benefits	Actual Costs	-\$66,876	-\$59,711
CTS	NOW Inc.	Office Rental	Share of Actual Costs	\$54,480	\$48,643
CTS	NOW Inc.	Service Centre Rent	Share of Actual Costs	\$32,856	\$29,336
NOW Inc.	NOE Inc.	Truck/Equipment Rental &	Actual Costs	\$17,964	\$17,964
NOW Inc.	NOE Inc.	Wages and Benefits	Actual Costs	\$3,473	\$3,473

#### Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	\$
NOW Inc.	ToC	TGB Tower Rent	Actual Cost	100	\$24,000

[illegible]

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Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
CTS	NOW Inc.			Wages and Benefits	Actual Costs
NOW Inc.	CTS	Wages and Benefits	Actual Costs	-\$73,811	-\$65,903
CTS	NOW Inc.	Office Rental	Share of Actual Costs	\$44,563	\$39,788
CTS	NOW Inc.	Service Centre Rent	Share of Actual Costs	\$31,763	\$28,360
NOW Inc.	NOE Inc.	Truck/Equipment Rental &	Actual Costs	\$11,759	\$11,759
NOW Inc.	NOE Inc.	Wages and Benefits	Actual Costs	\$3,087	\$3,087

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[illegible]

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Year: 2023

[illegible]

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Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			\$	\$
ToC GU	NOW Inc.			Wages and Benefits	Actual Costs
CTS	NOW Inc.	Office Rental	Share of Actual Costs	\$43,091	\$43,091
ToC GU	NOW Inc.	Service Centre Rent	Share of Actual Costs	\$23,520	\$21,000
NOW Inc.	NOE Inc.	Truck/Equipment Rental &	Actual Costs	\$10,000	\$10,000
NOW Inc.	NOE Inc.	Wages and Benefits	Actual Costs	\$1,500	\$1,500

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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: 2025

Line No.	Particulars	Capitalization Ratio		Cost Rate		Return
		(%)	(\$)	(%)		(\$)
	<b>Debt</b>					
1	Long-term Debt	56.00%	\$6,326,957	3.86%		\$244,378
2	Short-term Debt	4.00% (1)	\$451,925	6.23%		\$28,155
3	<b>Total Debt</b>	60.0%	\$6,778,882	4.02%		\$272,533
	<b>Equity</b>					
4	Common Equity	40.00%	\$4,519,255	9.21%		\$416,223
5	Preferred Shares		\$ -			\$ -
6	<b>Total Equity</b>	40.0%	\$4,519,255	9.21%		\$416,223
7	<b>Total</b>	100.0%	\$11,298,137	6.10%		\$688,757

### 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%	\$4,349,864	3.73%		\$162,117
2	Short-term Debt	4.00% (1)	\$310,705	1.76%		\$5,468
3	<b>Total Debt</b>	60.0%	\$4,660,569	3.60%		\$167,585
	<b>Equity</b>					
4	Common Equity	40.00%	\$3,107,046	8.78%		\$272,799
5	Preferred Shares		\$ -			\$ -
6	<b>Total Equity</b>	40.0%	\$3,107,046	8.78%		\$272,799
7	<b>Total</b>	100.0%	\$7,767,615	5.67%		\$440,384

### Notes

(1)

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

## Appendix 2-OB Debt Instruments

### Notes

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

Year 2017

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) <sup>2</sup>	Interest (\$) <sup>1</sup>	Additional Comments, if any
1	Ln1	Desjardins	Third-Party	Fixed Rate	19-Sep-13	5	\$ 157,566	3.75%	\$ 5,908.72	
2	Ln4	Desjardins	Third-Party	Fixed Rate	28-Apr-14	5	\$ 127,536	3.42%	\$ 4,361.74	
3	Ln8	Desjardins	Third-Party	Fixed Rate	27-Jul-12	20	\$ 3,678,985	3.75%	\$ 137,961.94	
4									\$ -	
5									\$ -	
6									\$ -	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 3,964,087	3.74%	\$ 148,232.39	

Year 2018

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	Ln1	Desjardins	Third-Party	Fixed Rate	19-Sep-13	5	\$ 68,806	3.75%	\$ 2,085.38	Paid off Oct 22, 2018
2	Ln4	Desjardins	Third-Party	Fixed Rate	28-Apr-14	5	\$ 74,120	3.42%	\$ 2,534.89	
3	Ln8	Desjardins	Third-Party	Fixed Rate	27-Jul-12	20	\$ 3,516,836	3.75%	\$ 77,322.23	Closed loan Aug 2, 2018
4	Ln7	Desjardins	Third-Party	Fixed Rate	2-Aug-18	20	\$ 3,910,715	3.58%	\$ 57,919.30	Opened loan Aug 2, 2018
5									\$ -	
6									\$ -	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 3,809,513	3.67%	\$ 139,861.80	Principal is the average annual amount outstanding

Year 2019

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	Ln4	Desjardins	Third-Party	Fixed Rate	28-Apr-14	5	\$ 18,850	3.42%	\$ 215.48	Paid off May 27, 2019
2	Ln7	Desjardins	Third-Party	Fixed Rate	2-Aug-18	20	\$ 3,865,914	3.58%	\$ 138,399.72	
3									\$ -	
4									\$ -	
5									\$ -	
6									\$ -	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 3,872,215	3.58%	\$ 138,615.20	Principal is the average annual amount outstanding

Year 2020

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	Ln7	Desjardins	Third-Party	Fixed Rate	2-Aug-18	20	\$ 3,727,864	3.58%	\$ 133,457.53	
2									\$ -	
3									\$ -	
4									\$ -	
5									\$ -	
6									\$ -	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 3,727,864	3.58%	\$ 133,457.53	

Year 2021

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	Ln7	Desjardins	Third-Party	Fixed Rate	2-Aug-18	20	\$ 3,585,167	3.58%	\$ 118,151.39	
2	Ln7	Desjardins	Third-Party	Fixed Rate	2-Dec-21	20	\$ 3,436,907	2.99%	\$ 8,164.77	Term Renewed Dec 2, 2021 at 2.99%
3									\$ -	
4									\$ -	
5									\$ -	
6									\$ -	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 3,573,387	3.53%	\$ 126,316.16	Principal is the average annual amount outstanding

Year 2022

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	Ln7	Desjardins	Third-Party	Fixed Rate	2-Aug-18	20	\$ 3,436,907	2.99%	\$ 102,763.52	
2	Ln1	Desjardins	Third-Party	Fixed Rate	25-Feb-22	20	\$ 700,000	3.15%	\$ 16,854.66	Pro-rated
3									\$ -	
4									\$ -	
5									\$ -	
6									\$ -	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 3,971,976	3.01%	\$ 119,618.18	Principal is the average annual amount outstanding

Year 2023

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	Ln7	Desjardins	Third-Party	Fixed Rate	2-Aug-18	20	\$ 3,275,366	2.99%	\$ 97,933.46	
2	Ln1	Desjardins	Third-Party	Fixed Rate	25-Feb-22	20	\$ 678,702	3.15%	\$ 21,379.12	
3									\$ -	
4									\$ -	
5									\$ -	
6									\$ -	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 3,954,069	3.02%	\$ 119,312.58	



Year

2024

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	Ln7	Desjardins	Third-Party	Fixed Rate	2-Aug-18	20	\$ 3,108,929	2.99%	\$ 92,956.98	
2	Ln1	Desjardins	Third-Party	Fixed Rate	25-Feb-22	20	\$ 652,484	3.15%	\$ 20,553.26	
3	Ln4	Desjardins	Third-Party	Fixed Rate	9-Jan-24	5	\$ 246,773	5.25%	\$ 12,955.58	
4	Ln8	Desjardins	Third-Party	Fixed Rate	9-Jan-24	20	\$ 853,227	5.25%	\$ 44,794.42	
5	Ln9	Desjardins	Third-Party	Fixed Rate	1-Aug-24	20	\$ 800,000	4.85%	\$ 16,264.11	Pro-rated
6	Ln10	Desjardins	Third-Party	Fixed Rate	10-Dec-24	20	\$ 800,000	4.85%	\$ 2,126.03	Pro-rated
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 5,240,592	3.62%	\$ 189,650.38	Principal is the average annual amount outstanding

Year

2025

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	Ln7	Desjardins	Third-Party	Fixed Rate	2-Aug-18	20	\$ 2,938,969	2.99%	\$ 87,875.17	
2	Ln1	Desjardins	Third-Party	Fixed Rate	25-Feb-22	20	\$ 625,720	3.15%	\$ 19,710.18	
3	Ln4	Desjardins	Third-Party	Fixed Rate	9-Jan-24	5	\$ 206,653	5.25%	\$ 10,849.28	
4	Ln8	Desjardins	Third-Party	Fixed Rate	9-Jan-24	20	\$ 829,705	5.25%	\$ 43,559.51	
5	Ln9	Desjardins	Third-Party	Fixed Rate	1-Aug-24	20	\$ 792,000	4.85%	\$ 38,412.00	
6	Ln10	Desjardins	Third-Party	Fixed Rate	10-Dec-24	20	\$ 800,000	4.85%	\$ 38,800.00	
7									\$ -	
8									\$ -	
9									\$ -	
10									\$ -	
11									\$ -	
12									\$ -	
Total							\$ 6,193,047	3.86%	\$ 239,206.15	

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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
Totals for Host Distributor:	(\$)	(\$)	(\$)	(\$)	
Distribution Stations					\$ -
Low Voltage Line					\$ -
LV Line category # 2 (if applicable)					\$ -
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	

## Appendix 2-R Loss Factors

		Historical Years					5-Year Average
		2019	2020	2021	2022	2023	
	Losses Within Distributor's System						
A(1)	"Wholesale" kWh delivered to distributor (higher value)	123,541,399	121,310,090	121,077,747	122,129,777	120,139,808	121,639,764
A(2)	"Wholesale" kWh delivered to distributor (lower value)	121,696,803	119,479,247	119,238,754	120,295,287	118,333,257	119,808,670
B	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)						-
C	Net "Wholesale" kWh delivered to distributor = A(2) - B	121,696,803	119,479,247	119,238,754	120,295,287	118,333,257	119,808,670
D	"Retail" kWh delivered by distributor	117,064,763	115,373,336	114,012,529	115,716,608	113,595,037	115,152,455
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)						-
F	Net "Retail" kWh delivered by distributor = D - E	117,064,763	115,373,336	114,012,529	115,716,608	113,595,037	115,152,455
G	Loss Factor in Distributor's system = C / F	1.0396	1.0356	1.0458	1.0396	1.0417	1.0404
	Losses Upstream of Distributor's System						
H	Supply Facilities Loss Factor	1.0152	1.0153	1.0154	1.0152	1.0153	1.0153
	Total Losses						
I	Total Loss Factor = G x H	1.0553	1.0515	1.0620	1.0554	1.0576	1.0563

### 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).

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### Forecasted Commodity Prices

Forecasted Commodity Prices		Table 1: Average RPP Supply Cost Summary*		RPP	
				non-RPP	RPP
HOEP (\$/MWh)	Load-Weighted Price for RPP Consumers		\$29.38	\$29.38	
Global Adjustment (\$/MWh)	Impact of the Global Adjustment		\$72.86	\$72.86	
Adjustments (\$/MWh)				\$6.40	
<b>TOTAL (\$/MWh)</b>	Average Supply Cost for RPP Consumers			<b>\$108.64</b>	

(volumes for the test year is loss adjusted)

[illegible]

Class A - non-RPP Global Adjustment					2025			
Customer		Revenue	Expense		kWh Volume		Hist. Avg GA/kWh ***	Amount
		4035	4707		23,897,535		0.0334	\$799,142
		4010	4707					\$0
		4010	4707					\$0
		4010	4707					\$0
		4010	4707					\$0
		4010	4707		23,897,535			\$799,142

Class B - non-RPP Global Adjustment					2025					
Customer		Revenue	Expense							Amount
Class Name	UoM	USoA #	USoA #			Class B Non-RPP Volume			GA Rate/kWh	
Residential	kWh	4006	4707			518,965			\$ 0.07286	\$37,812
GS < 50	kWh	4010	4707			3,973,040			\$ 0.07286	\$289,476
GS > 50	kWh	4035	4707			35,267,840			\$ 0.07286	\$2,569,615
Street Light	kWh	4010	4707			518,707			\$ 0.07286	\$37,793
USL	kWh	4025	4707			20,743			\$ 0.07286	\$1,511
	kWh	4025	4707			0			\$ 0.07286	\$0
	kWh	4025	4707			0			\$ 0.07286	\$0
	kWh	4025	4707			0			\$ 0.07286	\$0
	kWh	4025	4707			0			\$ 0.07286	\$0
	kWh	4025	4707			0			\$ 0.07286	\$0
	kWh	4025	4707			0			\$ 0.07286	\$0
Total Volume						40,299,295				
TOTAL										\$2,936,207

\*Regulated Price Plan Prices for the Period November 1, 2023 to October 31, 2024, p. 5

\*\* Enter 2024 load forecast data by class based on the most recent 12-month historic Class A and Class B RPP/Non-RPP proportions

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

## Cost of Power Calculatic


All Volume should be loss adjusted with the exception of:

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

<i>Electricity Commodity</i>	<b>Units</b>
<b>Class per Load Forecast</b>	
Residential	kWh
GS < 50	kWh
GS > 50	kWh
Street Light	kWh
USL	kWh
<b>SUB-TOTAL</b>	

[illegible]

<i>Global Adjustment non-RPP</i>	Units
<b>Class per Load Forecast</b>	
Residential - Class B	kWh
GS < 50 - Class B	kWh
GS > 50 - Class B	kWh
Street Light - Class B	kWh
USL - Class B	kWh
	kWh
<b>SUB-TOTAL</b>	

Volume	Rate
	

Transmission - Network	
Class per Load Forecast	

Volume	Rate
--------	------

Residential	kWh	43,149,214	0.0128
GS < 50	kWh	14,982,518	0.0121
GS > 50	kW	-	4.8470
Street Light	kW	-	3.6557
USL	kWh	134,183	0.0121
<b>SUB-TOTAL</b>			

<i>Transmission - Connection</i>			
<b>Class per Load Forecast</b>			
Residential	kWh	43,149,214	0.0048
GS < 50	kWh	14,982,518	0.0046
GS > 50	kW	-	1.8039
Street Light	kW	-	1.3942
USL	kWh	134,183	0.0046
<b>SUB-TOTAL</b>			

<i>Wholesale Market Service</i>			
<b>Class per Load Forecast</b>			
Residential	kWh	43,149,214	0.0041
GS < 50	kWh	14,982,518	0.0041
GS > 50	kWh	-	0.0041
Street Light	kWh	-	0.0041
USL	kWh	152,441	0.0041
<b>SUB-TOTAL</b>			

<i>Class A CBR</i>			
<b>Class per Load Forecast</b>			
Residential	kWh		
GS < 50	kWh		
GS > 50	kWh		



Street Light	kWh
USL	kWh
<b>SUB-TOTAL</b>	
<i>Class B CBR</i>	
<b>Class per Load Forecast</b>	
Residential	kWh
GS < 50	kWh
GS > 50	kWh
Street Light	kWh
USL	kWh
<b>SUB-TOTAL</b>	
<i>RRRP</i>	
<b>Class per Load Forecast</b>	
Residential	kWh
GS < 50	kWh
GS > 50	kWh
Street Light	kWh
USL	kWh
<b>SUB-TOTAL</b>	
<i>Low Voltage - No TLF adjustment</i>	
<b>Class per Load Forecast</b>	
Residential	kWh
GS < 50	kWh
GS > 50	kW
Street Light	kW
USL	kWh

[illegible]

<b>SUB-TOTAL</b>	


<i>Smart Meter Entity Charge</i>	
<b>Class per Load Forecast</b>	
Residential	
GS < 50	
<b>SUB-TOTAL</b>	
<b>SUB- TOTAL</b>	
<b>OER CREDIT</b>	19.3%
<b>TOTAL</b>	

5,117	0.43
559	0.43

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

2025 Test Year - Cop	
4705 -Power Purchased	\$ 8,218,095
4707- Global Adjustment	\$ 3,735,348
4708-Charges-WMS	\$ 722,638
4714-Charges-NW	\$ 1,547,654
4716-Charges-CN	\$ 579,467
4750-Charges-LV	\$ 239,357
4751-IESO SME	\$ 30,371
Misc A/R or A/P	\$ (1,511,477)
<b>TOTAL</b>	<b>\$ 13,561,454</b>

on

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NMP

Date:30-Aug-24

	2025 Test Year	non-RPP		Total
\$	Volume	Rate	\$	\$
4,687,731	518,965		15,247	
1,627,701	3,973,040		116,728	
-	59,165,374		1,738,279	
-	518,707		15,240	
16,561	20,743		609	
-	0		-	
-	0		-	
-	0		-	
-	0		-	
-	0		-	
6,331,993			1,886,103	\$ 8,218,095 OK

\$	Volume	Rate	\$	Total
0			37,812	
0			289,476	
0			2,569,615	
0			37,793	
0			1,511	
0			-	
0			-	
0			-	
0			-	
0			-	
0			-	
0			799,142	
0			-	
0			-	
0			-	
0			-	
0			3,735,348	\$ 3,735,348

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

552,310	518,965	0.0128	6,643	
181,288	3,973,040	0.0121	48,074	
-	155,213	4.8470	752,319	
-	1,468	3.6557	5,366	
1,624	2,484	0.0121	30	
-			-	
-			-	
-			-	
-			-	
-			-	
-			-	
735,222			812,432	1,547,654

			\$	Total
207,116	518,965	0.0048	2,491	
68,920	3,973,040	0.0046	18,276	
-	155,213	1.8039	279,989	
-	1,468	1.3942	2,047	
617	2,484	0.0046	11	
-			-	
-			-	
-			-	
-			-	
-			-	
-			-	
276,653			302,814	579,467

			\$	Total
176,912	518,965	0.0041	2,128	
61,428	3,973,040	0.0041	16,289	
-	59,165,374	0.0041	242,578	
-	518,707	0.0041	2,127	
625	20,743	0.0041	85	
-			-	
-			-	
-			-	
-			-	
-			-	
-			-	
238,965			263,207	502,172

			\$	Total
-			-	
-			-	
-	23,897,535	0.0004	9,559	

-			-	
-			-	
-			-	
-			-	
-			-	
-			-	
-			-	
-			-	
-			-	
-			9,559	9,559
			\$	Total
17,260	518,965	0.0004	208	
5,993	3,973,040	0.0004	1,589	
-	35,267,840	0.0004	14,107	
-	518,707	0.0004	207	
61	20,743	0.0004	8	
-			-	
-			-	
-			-	
-			-	
-			-	
-			-	
23,314			16,120	39,433
			\$	Total
60,409	518,965	0.0014	727	
20,976	3,973,040	0.0014	5,562	
-	59,165,374	0.0014	82,832	
-	518,707	0.0014	726	
213	20,743	0.0014	29	
-			-	
-			-	
-			-	
-			-	
-			-	
-			-	
81,598			89,876	171,473
			\$	Total
85,784	491,305	0.0021	1,032	
28,368	3,761,280	0.0020	7,523	
-	155,213	0.7439	115,463	
-	1,468	0.5749	844	
303	19,637	0.0021	41	
-			-	

-			-	
-			-	
-			-	
-			-	
-			-	
114,455			124,903	239,357

			\$	Total
26,406	62	0.43	318	
2,883	148	0.43	765	
-			-	
-			-	
-			-	
-			-	
-			-	
-			-	
29,289			1,082	30,371
7,831,488			7,241,443	15,072,931
(1,511,477)			0	(1,511,477)
<b>6,320,011</b>			<b>7,241,443</b>	<b>13,561,454</b>

ges are excluded for the purpose of calculating the cost of power.