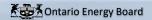
Ontario Energy Board

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? Is Northern Ontario Wires Inc. an embedded distributor?	No
Notes	
Pale green cells represent input cells.	s. The applicant should select the appropriate item from the drop-down list.
White cells contain fixed values, autom	



Chapter 2 Appendices Filing Requirements for Electricity Distribution Rate Applications

- 1 LDC Information Sheet

- 3 Cost of Service Application Flowchart CONTACT OEB STAFF IF TAB REQUIRED
- 4 List of Key References CONTACT OEB STAFF IF TAB REQUIRED
- 5 App.2-A: List of Requested Approvals CONTACT OEB STAFF IF TAB REQUIRED
- 6 App.2-AA: Capital Projects Table
- 7 App.2-AB: Capital Expenditures (TO BE UPDATED AT THE DRAFT RATE ORDER STAGE)
- 8 App. 2-AC: Customer Engagement Worksheet
- 9 App.2-B: General Accounting Instructions Relating to MIFRS Transition CONTACT OEB STAFF IF TAB REQUIRED
- 10 App.2-BA: Fixed Asset Continuity Schedule (TO BE UPDATED AT THE DRAFT RATE ORDER STAGE)
- 11 Appendix 2-BB: Service Life Comparison
- 12 App.2-C DepExp: Depreciation and Amortization Expense
- 13 App.2-D: Overhead Expenses
- 14 App.2-EA: Account 1575 PP&E Deferral Account (2015 IFRS Adopters) CONTACT OEB STAFF IF TAB REQUIRED

- 15 App.2-EB: Account 1576 Accounting Changes Under CGAAP (2012 Changes) CONTACT OEB STAFF IF TAB REQUIRED
 16 App.2-EB: Account 1576 Accounting Changes Under CGAAP (2013 Changes) CONTACT OEB STAFF IF TAB REQUIRED
 17 App.2-FA: Renewable Generation Connection Investment Summary (TO BE UPDATED AT THE DRAFT RATE ORDER STAGE)
 18 App.2-B: Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Enabling Improvement Investments (TO BE UPDATED AT THE DRAFT RATE ORDER STAGE)
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 19 App.2-B: Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Contract Order Stafe (To Be UPDATED AT THE DRAFT RATE ORDER STAGE)
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- 19 App.2-FC: Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Expansion Investments (TO BE UPDATED AT THE DRAFT RATE ORDER STAGE)

- 20 App.2-G: Service Reliability Indicators
- 21 App.2-H: Other Operating Revenue (TO BE UPDATED AT THE DRAFT RATE ORDER STAGE)
- 22 App.2-I: Load Forecast CDM Adjustment Workform
- 23 App.2-IA: Load Forecast Data Instructions
- 24 App.2-IB: Actual and Forecast Load and Customer Data
 25 App.2-JA: OM&A Summary Analysis (TO BE UPDATED AT THE DRAFT RATE ORDER STAGE)
- 26 App.2-JB: Recoverable OM&A Cost Driver Table
- 27 App.2-JC: OM&A Programs Table
- 28 App.2-JD: OM&A Programs Table
- 29 App.2-L: Recoverable OM&A Cost per Customer and per FTE
 30 App.2-M: Regulatory Costs Schedule (TO BE UPDATED AT THE DRAFT RATE ORDER STAGE)
- 31 App.2-N: Shared Services and Corporate Cost Allocation
- 32 App.2-OA: Capital Structure and Cost of Capital
- 33 App.2-OB: Debt Instruments

- 38 App.2-YA: One-Time Incremental IFRS Transition Costs CONTACT OEB STAFF IF TAB REQUIRE
- 40 App.2-ZB: Cost of Power

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

 File Number:
 EB-2024-0046

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 Schedule:
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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							
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	,	,, ,	, , , ,	,	.,	.,			- 7,	.,	.,	- 7,	-,
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 - Dov											1,227,062	1,090,077	1,090,077
Iroquois Falls - 2.4 to 12 Kv Upgrade - Mill									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:

¹ Please provide a breakdown of the major components of each capital project undertaken in each year. Please ensure that all projects below the materiality threshold are included in the miscellaneous line. Add more projects as required.

² The applicant should group projects appropriately and avoid presentations that result in classification of significant components of the capital budget in the miscellaneous category.

Date: Capital Expnditures = In Service Additions

Appendix 2-AB

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

First year of Forecast Period:

2025

											Histor	ical Period	(previous pl	an1 & actual)												Foreca	st Period (p	lanned)	\neg
CATEGORY		2017			2018			2019			2020			2021			2022			2023			2024		2025	2026	2027	2028	2029
I GALLOOK!	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual ²	Var	2025	2026	2027	2020	2029									
	\$	'000	%	\$	'000	%	\$	'000	%	\$	000	%	S	'000	%	\$ '0	00	%	\$	0000	%	\$ 70	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%	488	142	-70.9%	500	104	-79.3%	360	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
FYDENDITUDE	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											837									727									
EXPENDITURES		836			881	_		674	-		837	-		859	-		947	_		/2/	-		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, 5096, 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

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Appendix 2-AC Ongoing Customer Engagement Activities Summary

Provide a list of customer engagement activities	Provide a list of customer needs and preferences identified through each engagement activity	Actions taken to respond to identified needs and preferences. If no action was taken, explain why.
Customer Engagement Survey - July 2024	More information on power outages (times, location, length, etc.); current information on website; communication; rising cost of power; incentives to switch to e-billing	NOW Inc. will continue to keep customers well informed of any news and updates, and provide information on conservation through bill inserts, website and social media. An outage management system will be soon implemented to better inform customers of any planned and unplanned outages. NOW Inc. will be exploring more incentive programs for e-billing.
Town Hall presentation - Development project - Sale of plots of land in Cochrane	Reliable power supply, cost-effective installation	NOW Inc. will continue to attend to meetings to effectively support the anticipated growth and infrastructure of the Town of Cochrane
Regular contact with large customers	Large use customers identified the need to lower electricity costs	Will continue to inform and refer eligible customers to CDM programs
Vegetation management and outages	Reduce power outages and manage tree vegetation	Scheduling meetings, including a presentation to the Town of Kapuskasing and local hospital outlining the necessary steps to be taken to reduce outages and address tree vegetation
Bill inserts, website and social media - ongoing	To provide current and useful information to customers	NOW Inc. will continue to inform its customers through bill inserts, bill messages and social media. NOW Inc. will continue to update its website as needed.
Front line customer interaction	Day-to-day business activities	NOW Inc. will continue to address the customers needs as identified
Community Events	More information on the type of work done by NOW Inc., and importance of safety	NOW Inc. will continue to participate at community events, with a view of educating the general public including children about safety and the essential work done by the company.
Construction projects	More information regarding the type of work to be done	NOW Inc. will continue to reach out to customers within the area of construction either in person or by door knockers to notify them of the type of work required to be done.

Application Specific Customer Engagement Activities Summary

Provide a list of customer engagement activities	Provide a list of customer needs and preferences identified	Actions taken to respond to identified needs and preferences.
	through each engagement activity	If no action was taken, explain why.
		Implementation of web-based outage management system,
	etc.); current information on website; communication	update website, social media, provide additional conservation tips,
		implementation of electronic billing.

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

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Appendix 2-BA Fixed Asset Continuity Schedule 1

- 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.
- The additions in column (E) must not include construction work in progress (CWIP).
- Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1995 Contributions & Grants, but will be recorded in Account 2440, Deferred Revenues. Amortization of deferred revenue will be removed from the depreciation expense shown on this fixed asset continuity schedule as it should be included as income in Appendix 2-H Other Revenues.
- 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. 6
- This account includes the amount recorded under finance leases for plant leased from others and used by the utility in its utility operations.
- The applicant must establish the continuity of historical cost for gross assets and accumulated depreciation by asset class by ensuring that the opening balance in the year agrees to the closing balance in the prior year.

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					_	Cos	st		_		1		Acc	umulated D	epr	eciation				
CCA Class ²	OEB Account ³	Description ³		pening alance 8	Ac	dditions ⁴	Di	sposals 6		Closing Balance	ıſ	Opening Balance 8	Δ.	Additions	Di	sposals ⁶		Closing Balance	Net	Book Value
Uiuuu	1609	Capital Contributions Paid		iidii00	740	Tulii Ulii		opodulo	s	Buillion		Dulatioo		idditio110		оросию	s		s	_
12	1611	Computer Software (Formally known as Account 1925)	s	427.908	s	97.120	-\$	48,167	s	476,861	ı.	\$ 79,461	-s	60.544	s	48.167	-\$	91,838	s	385,023
CEC	1612	Land Rights (Formally known as Account 1906)		121,000	_	07,120	Ť	40,101	s	-170,001		70,101		50,011	Ť	10,101	s	- 01,000	s	-
N/A	1805	Land	\$	87,700					\$	87,700							\$	-	\$	87,700
47	1808	Buildings	\$	462,385					\$	462,385	1 -	\$ 59,500	-\$	19,373			-\$	78,873	\$	383,512
13	1810	Leasehold Improvements							\$	-							\$		\$	-
47	1815	Transformer Station Equipment >50 kV					\vdash		\$	-	1		<u> </u>				\$	-	\$	-
47	1820	Distribution Station Equipment <50 kV	\$	274,445	\$	43,548	╙		\$	317,993	1 3	\$ 60,301	-\$	22,272			-\$	82,573		235,420
47	1825	Storage Battery Equipment					<u>.</u>		\$	-	1 -		-		_		\$		\$	
47	1830	Poles, Towers & Fixtures		2,231,239		283,268		6,913	\$	2,507,594		\$ 377,356		136,140	\$	3,994	-\$			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	ļ.,		\vdash		\$	9,548		\$ 4,092		1,364			-\$			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	\vdash		\$	293,867		\$ 33,382	-\$	14,011			-\$	47,393	\$	246,474
47	1860	Meters	\$	21,583			\vdash		\$	21,583		\$ 6,684	-\$	1,964			-\$	8,647		12,936
47	1860	Meters (Smart Meters)	\$	675,238	\$	1,770	\vdash		\$	677,007	1 -	\$ 184,781	-\$	60,539			-\$	245,320		431,687
N/A	1905	Land					\vdash		\$	-	1		Ь—				\$	-	\$	-
47	1908	Buildings & Fixtures					\vdash		\$	-	1 -		Ь—				\$	-	\$	-
13	1910	Leasehold Improvements	\$	469			\vdash		\$	469		\$ 469	Ь—				-\$	469		-
8	1915	Office Furniture & Equipment (10 years)	\$	2,489	\$	5,736	\vdash		\$	8,225	1 5	\$ 573	-\$	728			-\$			6,925
8	1915	Office Furniture & Equipment (5 years)					\vdash		\$	-	1		<u> </u>				\$	-	\$	-
10	1920	Computer Equipment - Hardware	\$	25,760			\vdash		\$	25,760	1 3	\$ 8,298	-\$	5,447			-\$	13,745	\$	12,015
45	1920	Computer EquipHardware(Post Mar. 22/04)							\$	_							\$	_	\$	
50	1920	Computer EquipHardware(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	1 -	\$ 64,618	-\$	10,430			-\$	75,047	\$	16,126
8	1945	Measurement & Testing Equipment							\$	-	ΙL						\$	-	\$	-
8	1950	Power Operated Equipment							\$	-	ıL						\$	-	\$	-
8	1955	Communications Equipment	\$	1,186	\$	13,865			\$	15,050	Ŀ	\$ 1,186	-\$	1,386			-\$	2,572	\$	12,478
8	1955	Communication Equipment (Smart Meters)							\$		ıL		<u> </u>				\$	-	\$	-
8	1960	Miscellaneous Equipment							\$	-	ıL		<u> </u>				\$	-	\$	-
	1970	Load Management Controls Customer							1		Ш		i i							
47	1970	Premises	_				\vdash		\$	-	1		_				\$	-	\$	-
47	1975	Load Management Controls Utility Premises							\$	-							\$		\$	-
47	1980	System Supervisor Equipment					\vdash		\$	-	1						\$	-	\$	-
47	1985	Miscellaneous Fixed Assets			\vdash		╙		\$	-	1 -		⊢				\$	-	\$	-
47	1990	Other Tangible Property					\vdash		\$	-	1		_				\$	-	\$	-
47	1995	Contributions & Grants					\vdash		\$	-	1		_				\$	-	\$	-
47	2440	Deferred Revenue ⁵	-\$	146,961	-\$	8,321			-\$	155,283		\$ 4,520	\$	3,471			\$	7,991	-\$	147,292
7	2005	Property Under Finance Lease ⁷					L		\$		Ш						\$	-	\$	-
		Sub-Total	\$	8,027,245	\$	801,837	-\$	92,081	\$	8,737,001	II-	\$ 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)	-	0.007.07		004.05=		00.00:	\$		Н			000.05		00.05-	\$		\$	
		Total PP&E for Rate Base Purposes		8,027,245		801,837	-5	92,081			H	\$ 1,805,457	-\$	620,336	\$	83,650		2,342,144		6,394,858
		Construction Work In Progress	\$	212,240		34,416	-	00.004	\$	246,657	Н	A 4005 453	_			00.050	\$		\$	246,657
		Total PP&E		8,239,485		836,253						\$ 1,805,457	->	620,336	>	83,650	->	2,342,144	\$	6,641,514
		Depreciation Expense adj. from gain or los	s on th	ie retiremei	nt of	assets (po	ol o	t like asse	ts),	ıt applicable	<u>~</u>		-	-19882.87						
		Total											-\$	640,219						

		Less: Fully Allocated Depreciation		
10	Transportation	Transportation -	\$	190,149
8	Stores Equipment	Stores Equipment -	\$	19,373
47	Deferred Revenue	Deferred Revenue	\$	3,471
		Not Donnosistica	•	424 460

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						Co	st				. L		Acc	cumulated D	epreciation				
CCA	OEB			Opening						Closing	1	Opening				Т	Closina		
Class 2	Account 3	Description ³		Balance 8	A	dditions 4	Dis	sposals 6		Balance		Balance 8		Additions	Disposals	6	Balance	Net	Book Value
	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)	\$	-					\$		\$	s -				\$		\$	-
N/A	1805	Land	\$	87,700					\$	87,700	\$					\$	-	\$	87,700
47	1808	Buildings	\$	462,385					\$	462,385	-\$		-\$	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	-\$		-\$	9,843		-\$	92,416	\$	313,459
47 47	1825	Storage Battery Equipment	\$		_		_		\$		\$		_			\$		\$	
	1830	Poles, Towers & Fixtures	\$	2,507,594	\$	281,138	-\$	4,932	\$	2,783,800	-\$		-\$	142,463	\$ 2,97		648,994	\$	2,134,807
47	1835	Overhead Conductors & Devices	\$	1,530,924	\$	230,992	-\$	8,495	\$	1,753,421	-\$		-\$	47,681	\$ 2,03		192,876	\$	1,560,544
47	1840	Underground Conduit	\$	9,548					\$	9,548	-\$			1,364		-\$			2,728
47	1845	Underground Conductors & Devices	\$	6,486		101.001		4.000	\$	6,486	-\$			400		-\$	1,654		4,832
47 47	1850 1855	Line Transformers	\$	680,729	\$	101,231	-\$	1,980	\$	779,980	-\$		-\$	25,581 19.620	\$ 44		107,650 67.013		672,329
47	1855	Services (Overhead & Underground) Meters	\$	293,867 21.583	\$	26,855			\$	320,722 21.583	-9 -9		-\$ -\$	1,726		-\$ -\$	10.373		253,708 11,210
47	1860		\$	677,007	\$	12,829	_		\$	689,836	-3		-\$	61,025		-\$ -\$	306,345	\$	383,491
N/A	1905	Meters (Smart Meters)	\$	- 677,007	Þ	12,029			\$	- 009,030	1 -3		-3	01,025		-\$ \$	306,345	\$	363,491
47	1908	Buildings & Fixtures	\$						\$		1 5					\$		\$	
13	1910	Leasehold Improvements	\$	469					\$	469	-\$					-\$	469	\$	
8	1915	Office Furniture & Equipment (10 years)	\$	8,225					\$	8,225	-\$		-\$	1,137		-\$	2,438	\$	5,787
8	1915	Office Furniture & Equipment (10 years)	\$	0,223					\$	6,225	1 5		-9	1,137		\$	2,430	\$	5,767
10	1920	Computer Equipment - Hardware	S	25.760					\$	25.760	-8		-0	4.147		-\$	17.893	S	7.868
45	1920	Computer EquipHardware(Post Mar. 22/04)	s	25,700					s	25,700	5			7,177		s	17,030	s	7,000
50	1920	Computer EquipHardware(Post Mar. 19/07)	s	348.364					s	348,364	-\$		-\$	32.885		-\$	167.499	s	180.864
10	1930	Transportation Equipment	\$	1,329,689	\$	85,492			\$	1,415,181	-\$		-\$	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	-\$		-\$	2,773		-\$	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 ⁵	-\$	155,283					-\$	155,283	\$	7,991	\$	3,566		\$	11,557	-\$	143,726
	2005	Property Under Finance Lease ⁷	\$	-					\$	-	-\$	-				\$	-	\$	-
		Sub-Total	\$	8,737,001	\$	844,940	-\$	15,407	\$	9,566,534	-\$	2,342,144	-\$	613,794	\$ 5,44	2 -\$	2,950,496	\$	6,616,039
		Less Socialized Renewable Energy									Γ								
		Generation Investments (input as negative) Less Other Non Rate-Regulated Utility	\$	-					\$	-	_\$	· -				\$	-	\$	-
		Assets (input as negative)	\$	-					s	-	9	-				s	_	\$	_
		Total PP&E for Rate Base Purposes	\$	8,737,001	\$	844,940	-\$	15,407	\$	9,566,534	-\$		-\$	613,794	\$ 5,44	2 -\$	2,950,496	\$	6,616,039
		Construction Work In Progress	\$	246,657	\$	35,985	Ė	.,	\$	282,641	П	,, ,	_	,		\$	-	\$	282,641
		Total PP&E	\$	8,983,658		880,925	-\$	15,407	\$	9,849,176	-\$	2,342,144	-\$	613,794	\$ 5,44	2 -\$	2,950,496		6,898,680
		Depreciation Expense adj. from gain or los	s on	the retireme	nt of	assets (po	ol o	f like asse	ts).	if applicable	6			-20849.08					
		Total											-\$	634,643	1				
													-	,-10					

		Less: Fully Allocated Depreciation		
10	Transportation	Transportation	\$ 1	172,908
8	Stores Equipment	Stores Equipment -5	\$	19,373
47	Deferred Revenue	Deferred Revenue 5	\$	3,566
		Net Depreciation -5	\$ 4	445,928

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						Cos	st						Ac	cumulated D	epre	eciation			L	
CCA Class ²	OEB Account ³	Description ³		Opening Balance ⁸	Ac	dditions 4	Di	sposals ⁶		Closing Balance		Opening Balance ⁸		Additions	Dis	sposals ⁶		Closing Balance	Net	Book Value
	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)	s	_					s		s						s	_	s	_
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			-\$			11,821
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 EquipHardware(Post Mar. 22/04)	\$	_					\$		\$	_					\$	_	\$	_
50	1920	Computer EquipHardware(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	\$	-					\$	-	\$	-					\$	-	\$	-
	1970	Load Management Controls Customer																		
47		Premises	\$	-					\$	-	\$	-					\$	-	\$	-
47	1975	Load Management Controls Utility Premises	\$	-					\$		\$	-					\$	-	\$	-
47	1980	System Supervisor Equipment	\$	-					\$	-	\$	-					\$	-	\$	-
47	1985	Miscellaneous Fixed Assets	\$	-					\$		\$						\$	-	\$	-
47	1990	Other Tangible Property	\$	-					\$	-	\$	-					\$	-	\$	-
47	1995	Contributions & Grants	\$	-					\$	-	\$	-					\$	-	\$	
47	2440	Deferred Revenue ⁵	-\$	155,283					-\$	155,283	_\$	11,557	\$	3,566			\$	15,123	-\$	140,160
	2005	Property Under Finance Lease ⁷	\$			704067		05.00-	\$	- 10.051.017	\$			FF0 055		47.45	\$		\$	
		Sub-Total	\$	9,566,534	\$	724,309	-\$	35,928	\$	10,254,916	-\$	2,950,496	-\$	550,383	\$	17,454	-\$	3,483,425	\$	6,771,491
		Less Socialized Renewable Energy Generation Investments (input as negative)							s								s	_	s	_
		Less Other Non Rate-Regulated Utility Assets (input as negative)							s								ŝ		s	_
		Total PP&E for Rate Base Purposes	s	9.566.534	\$	724,309	-\$	35 928		10,254,916	-\$	2.950.496	-\$	550,383	s	17,454	-\$	3,483,425		6,771,491
		Construction Work In Progress	S	282.641	\$		-\$	60.708		232.532	+-*	2,300,430	-4	550,555		17,404	\$	3,700,720	S	232,532
		Total PP&E	\$	9,849,176		734,908				10,487,447	-\$	2.950.496	-\$	550,383	s	17,454		3,483,425		7,004,023
		Depreciation Expense adj. from gain or loss										2,000,700	Ť	-18473.46	Ť	,	· •	3,100,120	<u> </u>	. ,00-1,020
		Total	o UII I	ine retireiller	ic OI	499619 (b0	J1 0	1 IINE a356	ιοj,	ii applicable			-\$	568,857	ł					
		Total											-9	500,057	1					

		Less: Fully Allocated Depreciation		
10	Transportation	Transportation -	\$ 174	4,059
8	Stores Equipment	Stores Equipment -	\$ 19	9,373
47	Deferred Revenue	Deferred Revenue	\$ 3	3,566
		Net Depreciation -	\$ 378	8,991

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Accounting Standard MIFRS
Year 2020

Cost Accumulated Depreciation Closing Opening Balance 8 Opening Balance 8 CCA OEB Closing Additions ⁴ Disposals Additions Class 2 Account ³ Description ³ Disposals 6 Net Book Value 1609 Capital Contributions Paid Computer Software (Formally known as 12 1611 Account 1925)
Land Rights (Formally known as Account 1906) 495,381 495,381 230,770 -\$ 70,127 300,897 \$ 194,484 -\$ CEC 1612 87,700 462,385 87,700 325,393 Land 117,619 -\$ 19,373 136,992 Buildings Leasehold Improvements
Transformer Station Equipment >50 kV
Distribution Station Equipment <50 kV
Distribution Station Equipment <50 kV
Storage Battery Equipment
Poles, Towers & Fixtures
Overhead Conductors & Devices
Underground Conductors & Devices
Underground Conductors & Devices
Line Transformers
Services (Overhead & Underground)
Meters
Meters (Smart Meters)
Land Leasehold Improvements 418,536 418,536 103,679 -\$ 11,505 115,184 \$ 303,352 3,000,868 \$ 178,885 -\$ 3,173,798 715,901 -\$ 77,040 \$ 55,166 \$ 3,165 1,542 789,776 \$ 2,384,022 5,955 1,944,452 \$
10,687 \$
8,998
879,549 \$
347,728 \$
23,379 \$
689,836 \$ 2,089,024 194,407 8,998 896,861 357,427 39,606 704,308 240,709 -8,197 -2,082 -133,234 -83,001 -11,558 -367,798 -294,333 \$ 11,627 \$ 2,538 \$ 161,290 \$ 99,062 \$ 13,103 \$ 429,734 \$ 2,364,022 1,794,692 182,780 6,459 735,571 258,365 26,503 274,574 1835 148,609 -\$ 183,720 4,036 18,609 -\$ 9,958 -\$ 16,227 14,472 Land Buildings & Fixtures 469 8,225 469 4,712 Leasehold Improvements
Office Furniture & Equipment (10 years)
Office Furniture & Equipment (5 years)
Computer Equipment - Hardware 469 8,225 469 3,575 -\$ 3,513 1,136 10 1920 25,924 25,924 19,256 -\$ 22,836 3,089 3,580 45 1920 Computer Equip.-Hardware(Post Mar. 22/04) 50 Computer Equip.-Hardware(Post Mar. 19/07) 348,364 1,550,616 \$ 348,364 1,611,003 200,384 -\$ 1,167,953 -\$ 233,268 \$ 1,315,771 \$ 115,095 32,885 147,819 60,387 Transportation Equipment 10 1930 Stores Equipment
Tools, Shop & Garage Equipment
Measurement & Testing Equipment 876 91,173 876 91,173 876 83,369 -\$ 876 85,378 5,795 2,010 Power Operated Equipment 15,050 15,050 8,118 -\$ 10,891 4,159 Communications Equipment Communication Equipment (Smart Meters) Miscellaneous Equipment
Load Management Controls Custome 47 47 1975 Load Management Controls Utility Premises System Supervisor Equipment Miscellaneous Fixed Assets Other Tangible Property 47 47 47 Contributions & Grants 2440 155.283 155.283 15.123 \$ 18.689 -\$ 136,594 Deferred Revenue 3.566 2005 Property Under Finance Lease⁷ Sub-Total 5,398 -\$ 4,010,049 \$ 532,023 \$ 6,864,186 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
Construction Work in Progress
Total PP&E 4,010,049 \$ 6,864,186 532,023 \$ -6149.77 538,172 5,398 -\$ 4,010,049 \$ 7,302,580

		Less: Fully Allocated Depreciation	
10	Transportation	Transportation -\$	147,819
8	Stores Equipment	Stores Equipment -\$	19,373
47	Deferred Revenue	Deferred Revenue \$	3,566
		Net Depreciation -\$	374,547

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			Accou	nting Standard		4										
				Year	2021	┙							Date) :		30-Aug-24
					ost			_		A	mulated F	epreciation			1	
CCA	OEB		Opening		ISL	\top	01	ı	Opening	Accu	mulated D	epreciation	Т	01	 	
Class 2	Account 3	Description ³	Opening Balance ⁸	Additions 4	Disposals	6	Closing Balance	П	Balance 8	Ar	ditions	Disposals 6		Closing Balance	Not I	Book Value
0.000	1609	Capital Contributions Paid	Dulanoo	Additions	Diopodulo	_	Dululloo		Dululloo		aitiono	Біоробию		Dulation		JOON VAILED
	1609	- 1	\$ -			\$	-	\$					\$	-	\$	-
12	1611	Computer Software (Formally known as Account 1925)	\$ 495,381			s	495,381	-\$	300.897	-s	70.127		-\$	371,024	s	124,357
		Land Rights (Formally known as Account	\$ 495,361		1	- 3	495,361	-3	300,697	-3	70,127		1-2	3/1,024	13	124,337
CEC	1612	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	\$ -		1	\$		\$					\$		\$	
47	1830	Poles, Towers & Fixtures	\$ 3,173,798	\$ 206,428			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 47	1840	Underground Conduit	\$ 194,407			\$	194,407	-\$			4,155		-\$	15,782		178,625
47	1845 1850	Underground Conductors & Devices	\$ 8,998 \$ 896,861	00.407	-\$ 3.346	\$	8,998	-\$	2,538	-\$	155 29,481	\$ 1.472	-\$	2,693		6,304
		Line Transformers		\$ 89,437			982,952	-\$			16.684	\$ 1,472	-\$	189,299		793,653
47	1855	Services (Overhead & Underground)	\$ 357,427	\$ 17,163		\$	374,590	-\$					-\$	115,746		258,845
47	1860	Meters	\$ 39,606	0 40.050		\$	39,606	-\$ -\$	13,103		1,823		-\$ -\$	14,926		24,680
N/A	1860 1905	Meters (Smart Meters)	\$ 704,308 \$ -	\$ 43,959		\$	748,268		429,734	-\$	63,883		-\$ \$	493,617	\$	254,651
47	1905	Land	\$ -			\$	- :	\$		_			\$		\$	
13	1910	Buildings & Fixtures				\$		-\$					-\$			
8	1910	Leasehold Improvements					469		469	_	4.070			469		- 0.400
8	1915	Office Furniture & Equipment (10 years)	\$ 8,225 \$ -			\$	8,225	<u>-\$</u> \$	4,712	-\$	1,078		-\$	5,789		2,436
10	1920	Office Furniture & Equipment (5 years) Computer Equipment - Hardware	\$ 25,924			\$	25,924	-\$		-S	2,006		-\$	24,842	\$	1,082
			\$ 25,924		1	- 3	25,924	-3	22,030	-3	2,006		1-9	24,042	3	1,002
45	1920	Computer EquipHardware(Post Mar. 22/04)	s -			\$	- 1	\$	-				\$	-	\$	
50	1920	C														
		Computer EquipHardware(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	-\$		-\$	103,040		-\$	1,418,811		192,192
8	1935	Stores Equipment	\$ 876			\$	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	\$ -			\$	-	\$	-				\$	-	\$	-
	1970	Load Management Controls Customer						П								
47		Premises	\$ -			\$	-	\$	-				\$	-	\$	-
47	1975	Load Management Controls Utility Premises						П								
		,	\$ -			\$	-	\$	-				\$	-	\$	-
47	1980	System Supervisor Equipment	\$ -			\$	-	\$	-				\$	-	\$	-
47	1985	Miscellaneous Fixed Assets	\$ -			\$	-	\$	-				\$	-	\$	-
47	1990	Other Tangible Property	\$ -			\$		\$	-				\$	-	\$	-
47	1995	Contributions & Grants	\$ -			\$		\$	-				\$	-	\$	-
47	2440	Deferred Revenue ⁵	-\$ 155,283			-\$	155,283	\$	18,689	\$	3,566		\$	22,254	-\$	133,028
	2005	Property Under Finance Lease ⁷	\$ -			\$		\$					\$		\$	
		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
	1	Less Socialized Renewable Energy					ļ						1			
	1	Generation Investments (input as negative)				١.	ļ						١.			
					_	\$				-			\$	-	\$	
	1	Less Other Non Rate-Regulated Utility				4	l						١.		١.	
		Assets (input as negative)	0 40 074 577			- 5	- 11 000 05:	1	4.040.0:5		105.01-		1 \$	4 400 00 :	\$	
	-	Total PP&E for Rate Base Purposes	\$ 10,874,235				11,386,651	-\$	4,010,049	->	495,217	\$ 6,286		4,498,981		6,887,671
		Construction Work In Progress Total PP&E	\$ 438,394 \$ 11,312,629			\$	770,229	1	4.010.049	e	495,217	\$ 6,286	\$ - \$	4.498.981	\$	770,229
	-						12,156,881		4,010,049	-3	-8271.94	φ 0,∠86	1-9	+,490,961	_ 3	7,657,900
	1	Depreciation Expense adj. from gain or loss	s on the retiremen	iii of assets (p	OUI OT LIKE ASS					1		1				
		Total					парриоавіо			-\$	503,489	i				

		Less: Fully Allocated Depreciation	
10	Transportation	Transportation -\$	103,040
8	Stores Equipment	Stores Equipment -\$	19,373
47	Deferred Revenue	Deferred Revenue \$	3,566
		Net Depreciation -\$	384,642

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ndard MIFRS Year 2022 Accounting Standard

Cos Accumulated Depreciation Opening Balance 8 Closing Balance Opening Balance 8 CCA OEB Closing Additions ⁴ Disposals Class Account 3 Description 3 Additions Disposals 6 Balance Net Book Value 1609 Capital Contributions Paid Computer Software (Formally known as 12 Account 1925) Land Rights (Formally known as Account 1906) 495,381 495,381 371,024 -\$ 70,127 441,152 \$ 54,230 CEC 1612 N/A 47 13 47 47 47 47 47 47 47 47 47 47 47 47 13 87,700 462,385 \$ 87,700 484,008 Land 87,700 307,729 21,623 156,365 -\$ 19,914 176,278 Buildings Leasehold Improvements
Transformes Station Equipment >50 kV
Distribution Station Equipment <50 kV
Storage Battery Equipment
Poles, Towers & Fratures
Overhead Conductors & Devices
Underground Conductors & Devices
Underground Conduit
Underground Scholing Scholing
Line Transformers
Services (Overhead & Underground)
Meters Leasehold Improvements 429,176 \$ 429,176 126,808 -\$ 11,746 138,555 \$ 290,622 3.370.604 \$ 190.698 \$ 2,246,780 \$ 130,253 \$ 194,407 8,998 982,952 \$ 65,128 \$ 374,590 39,606 748,288 \$ 6,033 3,553,534 2,375,818 865,330 -\$ 944,572 \$ 2,608,962 7,768 1,216 83,302 \$ 61,605 \$ 4,060 615 352,087 15,782 2,693 189,299 115,746 14,926 493,617 413,077 19,937 2,848 220,156 132,617 16,457 559,166 1,962,741 174,470 1840 194,407 6,150 827,292 241,973 23,149 195,134 8,998 1,047,447 374,590 39,606 754,301 155 31,136 \$ 16,872 1,532 65,550 65,128 -\$ 633 279 Meters Meters (Smart Meters) Land Buildings & Fixtures 469 8,689 Leasehold Improvements
Office Furniture & Equipment (10 years)
Office Furniture & Equipment (5 years)
Computer Equipment - Hardware 469 33,730 469 8,225 \$ 469 5,789 -\$ 25,041 25,505 2,899 10 25,924 \$ 6,843 32,768 24,842 -\$ 25,960 \$ 6,808 45 1920 Computer Equip.-Hardware(Post Mar. 22/04) 50 Computer Equip.-Hardware(Post Mar. 19/07) 348,364 1,760,443 266,153 -\$ 1,418,811 -\$ 299,037 \$ 1,441,996 \$ 49,326 318,447 348,364 \$ 1,611,003 \$ 213,425 -\$ 63,985 \$ 32,885 -\$ 86,213 \$ 63,029 -\$ 10 Transportation Equipment 1935 Stores Equipment Tools, Shop & Garage Equipment 876 91,173 \$ 876 93,559 876 86,954 -\$ 876 88,234 5,325 2,385 1,280 Measurement & Testing Equipment Power Operated Equipment 15,050 15,050 13,664 -\$ 1,386 15,050 Communications Equipment Communication Equipment (Smart Meters) Miscellaneous Equipment
Load Management Controls Custome 1970 47 Premises 47 1975 Load Management Controls Utility Premises 1980 1985 1990 1995 2440 System Supervisor Equipment Miscellaneous Fixed Assets Other Tangible Property 47 47 47 Contributions & Grants Deferred Revenue⁵ 155,283 155.283 22.254 \$ 3,566 25.820 -\$ 129,462 2005 Property Under Finance Lease⁷ Sub-Total 7,055,638 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
Construction Work In Progress
Total PP&E
 Assets (input as negative)
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-5618.58 **493,926**

		Less: Fully Allocated Depreciation	
10	Transportation	Transportation -\$	86,213
8	Stores Equipment	Stores Equipment -\$	19,914
47	Deferred Revenue	Deferred Revenue \$	3,566
		Net Depreciation -\$	391,365

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						Cos	st						A	ccumulated D	epreciation				
CCA Class ²	OEB Account ³	Description ³		Opening Balance ⁸	A	dditions 4	Di	sposals 6		Closing Balance		Opening Balance ⁸		Additions	Disposals ⁶		Closing Balance	Net	Book Value
	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)	\$	_					s		\$	_				\$		s	
N/A	1805	Land	\$	87,700			-		\$	87.700	\$	-	т			\$	-	\$	87.700
47	1808	Buildings	ŝ	484.008	\$	4.270	-		\$	488,278	-\$	176,278	-S	20.525		-\$	196,804	\$	291,474
13	1810	Leasehold Improvements	ŝ	101,000	<u> </u>	1,270	-		\$	100,270	\$		Ť	20,020		\$	100,001	\$	201,171
47	1815	Transformer Station Equipment >50 kV	\$				-		ŝ	-	\$					ŝ		\$	
47	1820	Distribution Station Equipment <50 kV	s	429.176			-		s	429,176	-\$	138,555	-\$	11.748		-\$	150,303	s	278,874
47	1825	Storage Battery Equipment	ŝ	425,170			-		S	429,170	\$	130,333	-0	11,740		\$	130,303	S	210,014
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				-		-\$	12,000	\$						\$ 3,054			\$	
		Overhead Conductors & Devices	\$	2,375,818	\$	46,530	-		\$	2,422,349	-\$	413,077				-\$	476,683	\$	1,945,666
47	1840	Underground Conduit	\$	194,407			_		\$	194,407	-\$	19,937				-\$	24,091	\$	170,316
47	1845	Underground Conductors & Devices	\$	8,998	_		-		\$	8,998	-\$	2,848				-\$	3,003		5,995
47	1850	Line Transformers	\$	1,047,447	\$	21,602	-\$	263	\$	1,068,787	-\$	220,156			\$ 133		252,109		816,677
47	1855	Services (Overhead & Underground)	\$	374,590					\$	374,590	-\$	132,617				-\$	149,489		225,101
47	1860	Meters	\$	39,606	\$	15,705			\$	55,311	-\$	16,457	-\$			-\$	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	\$	-					\$	-	\$	-	П			\$	-	\$	-
47	1908	Buildings & Fixtures	\$	-					\$	-	\$	-				\$	-	\$	-
13	1910	Leasehold Improvements	\$	469					s	469	-\$	469				-\$	469	\$	-
8	1915	Office Furniture & Equipment (10 years)	\$	33,730			-		\$	33,730	-\$	8,689	-S	4,592		-\$	13,281		20.449
8	1915	Office Furniture & Equipment (5 years)	ŝ	-					\$	-	\$		Ť	.,,,,,,		ŝ		ŝ	
10	1920	Computer Equipment - Hardware	S	32,768	-\$	32.768			\$		-\$	25,960	s	25.960		\$	0	S	- 0
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$	52,750	Ÿ	02,700			\$		\$			20,000		\$	-	\$	-
50	1920	Computer EquipHardware(Post Mar. 19/07)	\$	348,364	\$	41,264			\$	389,627	-\$	299,037	-\$	61,495		-\$	360,533	\$	29,095
10	1930	Transportation Equipment	ŝ	1.760.443	\$	118.513			S	1,878,956	-\$	1,441,996	-\$	84.292		-\$	1,526,288	\$	352.668
8	1935	Stores Equipment	S	876					\$	876	-\$	876				-\$	876		0
8	1940	Tools, Shop & Garage Equipment	\$	93,559	\$	4,500			S	98,059	-\$	88,234	-\$	1,361		-\$	89,595	\$	8,464
8	1945	Measurement & Testing Equipment	ŝ			.,			\$		\$		Ť	.,,		\$	-	\$	
8	1950	Power Operated Equipment	\$				-		\$		\$					\$		\$	
8	1955	Communications Equipment	ŝ	15.050			-		\$	15.050	-\$	15.050	+			-\$		-\$	- 0
8	1955	Communications Equipment (Smart Meters)	\$	15,050			-		\$	15,050	\$	15,050	+			\$	13,030	\$	
	1960		ŝ				-						+			\$		S	
8	1900	Miscellaneous Equipment	-a	-					\$		\$					1 2		à	-
47	1970	Load Management Controls Customer Premises	\$	-					\$		\$		L			\$		\$	
47	1975	Load Management Controls Utility Premises	\$	-					\$.	\$	-				\$	-	\$	-
47	1980	System Supervisor Equipment	\$	-					\$	-	\$	-				\$	-	\$	-
47	1985	Miscellaneous Fixed Assets	\$	-					\$	-	\$	-	Т			\$	-	\$	-
47	1990	Other Tangible Property	s	-					\$	-	\$		т			\$		s	
47	1995	Contributions & Grants	\$	-					\$	- :	\$		+			\$		S	
47	2440	Deferred Revenue ⁵	-\$	155,283					-\$	155,283	\$	25,820	s	3,566		\$	29,386	-\$	125,897
7/				100,200			-		-9	100,200		25,620	3	3,300			29,300		125,097
	2005	Property Under Finance Lease ⁷	\$		_				\$		\$		I.			\$		\$	
		Sub-Total	\$	11,974,944	\$	349,082	-\$	12,343	\$	12,311,683	-\$	4,919,306	-\$	472,414	\$ 3,186	-\$	5,388,533	\$	6,923,150
		Less Socialized Renewable Energy Generation Investments (input as negative)							s							s		s	
		Less Other Non Rate-Regulated Utility														ļ.			
		Assets (input as negative)							\$	-						\$	-	\$	-
		Total PP&E for Rate Base Purposes			\$	349,082				12,311,683	-\$	4,919,306	-\$	472,414	\$ 3,186		5,388,533	\$	6,923,150
		Construction Work In Progress	\$	1,055,155	\$	439,682	-\$	62,225		1,432,612						\$	-	\$	1,432,612
		Total PP&E	\$	13,030,099	\$	788,764	-\$	74,568	\$	13,744,295	-\$	4,919,306	-\$	472,414	\$ 3,186	-\$	5,388,533	\$	8,355,762
		Depreciation Expense adj. from gain or loss	s on	the retiremen	nt of	assets (po	ol o	f like asse	ts).	if applicable	6		Г	-9157					
		Total					_		-,,	.,			-\$		1				

		Less: Fully Allocated Depreciation		
10	Transportation	Transportation -	\$ 8	84,292
8	Stores Equipment	Stores Equipment -	\$ 2	20,525
47	Deferred Revenue	Deferred Revenue	\$	3,566
		Net Depreciation -	\$ 38	80,320

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						Cost						Acc	cumulated D	epreciation				
CCA Class ²	OEB Account ³	Description ³	1	pening alance ⁸	Additions	s 4 D	isposals ⁶		Closing Balance		Opening Balance ⁸		Additions	Disposals ⁶		Closing Balance	Net	Book Value
	1609	Capital Contributions Paid	\$	-				\$		\$					\$		\$	
12	1611	Computer Software (Formally known as Account 1925)	\$	552,961	\$ 891,6	05		\$	1,444,566	-\$	488,588	-\$	81,495		-\$	570,083	\$	874,483
CEC	1612	Land Rights (Formally known as Account 1906)	s					\$		\$			-		\$		\$	
N/A	1805	Land	\$	87,700	\$ 85,0	00		\$	172,700	\$	-				\$	-	\$	172,700
47	1808	Buildings	\$	488,278				\$	488,278	-\$	196,804	-\$	20,597		-\$	217,400	\$	270,878
13	1810	Leasehold Improvements	\$	-				\$	-	\$	-				\$	-	\$	-
47	1815	Transformer Station Equipment >50 kV	\$	-				\$	-	\$	-				\$	-	\$	-
47	1820	Distribution Station Equipment <50 kV	\$	429,176	\$ 485,7	47		\$	914,923	-\$	150,303	-\$	13,999		-\$	164,301	\$	750,622
47	1825	Storage Battery Equipment	\$	-				\$	-	\$	-				\$	-	\$	-
47	1830	Poles, Towers & Fixtures	\$	3,594,004	\$ 257,8			\$	3,851,867	-\$	1,026,894	-\$	87,331		-\$	1,114,225	\$	2,737,643
47	1835	Overhead Conductors & Devices	\$	2,422,349	\$ 148,3	82		\$	2,570,731	-\$	476,683		64,490		-\$	541,173		2,029,558
47	1840	Underground Conduit	\$	194,407				\$	194,407	-\$	24,091	-\$	4,155		-\$	28,246		166,161
47	1845	Underground Conductors & Devices	\$	8,998				\$	80,198	-\$	3,003		946		-\$	3,949		76,249
47	1850	Line Transformers	\$	1,068,787				\$	1,418,399	-\$	252,109	-\$	33,126		-\$	285,235		1,133,164
47	1855	Services (Overhead & Underground)	\$	374,590	\$ 72,9	20		\$	447,510	-\$	149,489	-\$	17,601		-\$	167,090		280,421
47	1860	Meters	\$	55,311				\$	55,311	-\$	18,303	-\$	2,160		-\$	20,463	\$	34,848
47	1860	Meters (Smart Meters)	\$	773,636				\$	773,636	-\$	625,561	-\$	47,169		-\$	672,730	\$	100,906
N/A	1905	Land	\$	-				\$	-	\$	-				\$	-	\$	-
47	1908	Buildings & Fixtures	\$	-				\$	-	\$	-				\$	-	\$	-
13	1910	Leasehold Improvements	\$	469				\$	469	-\$	469				-\$	469	s	-
8	1915	Office Furniture & Equipment (10 years)	s	33,730				\$	33,730	-\$	13.281	-\$	4.053		-\$	17.334	ŝ	16,396
8	1915	Office Furniture & Equipment (5 years)	s	-				\$	-	\$	-				\$	-	ŝ	-
10	1920	Computer Equipment - Hardware	s	-				\$	-	\$	0				\$	0	s	0
45	1920	Computer EquipHardware(Post Mar. 22/04)	s					s		s					s		s	
50	1920	Computer EquipHardware(Post Mar. 19/07)	s	389,627	\$ 25,0	00		s	414,627	-\$	360,533	-s	22.227		-\$	382,759	s	31,868
10	1930	Transportation Equipment	s	1,878,956	\$ 410,7			\$	2,289,710	-\$	1,526,288	-\$	100.354		-\$	1.626.642		663,068
8	1935	Stores Equipment	\$	876				\$	876	-\$	876				-\$	876	s	0
8	1940	Tools, Shop & Garage Equipment	\$	98,059				\$	98,059	-\$	89,595	-\$	1,553		-\$	91,148	s	6,911
8	1945	Measurement & Testing Equipment	\$	-				\$	-	\$	-		,		\$	-	s	-
8	1950	Power Operated Equipment	\$	-	\$ 86,2	00		\$	86,200	\$	-	-\$	4,310		-\$	4,310	\$	81,890
8	1955	Communications Equipment	\$	15.050				\$	15,050	-\$	15.050		,, ,		-\$	15,050		0
8	1955	Communication Equipment (Smart Meters)	\$	-				\$	-	\$	-				\$	-	ŝ	-
8	1960	Miscellaneous Equipment	\$	-				\$	-	\$	-				\$	-	Ś	-
		Load Management Controls Customer								<u> </u>					<u> </u>		<u> </u>	
47	1970	Premises Customer Premises	\$	-				\$		\$	-				\$	-	\$	
47	1975	Load Management Controls Utility Premises	\$					\$	-	\$	-				\$	-	\$	-
47	1980	System Supervisor Equipment	\$	-				\$	-	\$	-				\$	-	\$	-
47	1985	Miscellaneous Fixed Assets	\$	-				\$	-	\$	-	_			\$	-	\$	-
47	1990	Other Tangible Property	\$	-				\$	-	\$	-				\$	-	\$	-
47	1995	Contributions & Grants	\$	-				\$	-	\$	-				\$	-	\$	-
47	2440	Deferred Revenue ⁵	-\$	155,283				-\$	155,283	\$	29,386	\$	3,566		\$	32,952	-\$	122,331
	2005	Property Under Finance Lease ⁷	\$	-				\$	-	\$	-				\$	-	\$	-
		Sub-Total	\$ 1	12,311,683	\$ 2,884,2	84 \$	-	\$	15,195,967	-\$	5,388,533	-\$	501,998	\$ -	-\$	5,890,532		9,305,435
		Less Socialized Renewable Energy Generation Investments (input as negative)		, , , , , , , ,				Ĺ			,,		,,,,,,,					
		Less Other Non Rate-Regulated Utility						\$	-						\$	-	\$	-
		Assets (input as negative)						\$							\$		\$	-
		Total PP&E for Rate Base Purposes			\$ 2,884,2		-		15,195,967	-\$	5,388,533	-\$	501,998	\$ -	-\$	5,890,532	\$	9,305,435
		Construction Work In Progress		1,432,612			1,309,240		587,242						\$	-	\$	587,242
		Total PP&E				54 -\$	1,309,240	\$	15,783,209	-\$	5,388,533	-\$	501,998	\$ -	-\$	5,890,532	\$	9,892,677
		Depreciation Expense adj. from gain or loss								6								
		Total										-\$	501,998					

		Less: Fully Allocated Depreciation	
10	Transportation	Transportation -\$	100,354
8	Stores Equipment	Stores Equipment -\$	20,597
47	Deferred Revenue	Deferred Revenue \$	3,566
		Net Depreciation -\$	384,613
		Net Depreciation	304,0

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				Cos	st			Г		Accı	ımulated D	epreciation				
CCA Class ²	OEB Account ³	Description ³	Opening Balance 8	Additions ⁴	Disposals 6		Closing Balance		Opening Balance 8	А	dditions	Disposals 6		Closing Balance	Net	Book Value
	1609	Capital Contributions Paid	s -			\$		\$					\$	_	\$	_
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)	s -			s		s			,		s		s	_
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	-\$			1,755		-\$	5,704	\$	74,494
47	1850	Line Transformers	\$ 1,418,399	\$ 277,407		\$	1,695,807	-\$			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	-\$			2,160		-\$		\$	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				-\$	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 EquipHardware(Post Mar. 22/04)	\$ -			\$		\$					\$	-	\$	
50	1920	Computer EquipHardware(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				-\$	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	-\$		-\$	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	\$ -			\$	-	\$	-				\$	-	\$	-
	1970	Load Management Controls Customer				١.		Π.					Ι.			
47	4075	Premises	\$ -			\$	-	\$	-				\$	-	\$	-
47	1975	Load Management Controls Utility Premises	\$ -			\$	-	\$	-				\$	-	\$	-
47	1980	System Supervisor Equipment	\$ -			\$	-	\$	-				\$	-	\$	-
47	1985	Miscellaneous Fixed Assets	\$ -			\$	-	\$					\$	-	\$	-
47	1990	Other Tangible Property	\$ -			\$	-	\$	-				\$	-	\$	-
47	1995	Contributions & Grants	\$ -			\$	-	\$	-				\$	-	\$	-
47	2440	Deferred Revenue ⁵	-\$ 155,283			-\$	155,283	\$	32,952	\$	3,566		\$	36,518	-\$	118,765
	2005	Property Under Finance Lease ⁷	\$ -			\$	-	\$	-				\$	-	\$	-
		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)				s	_						s		s	
		Less Other Non Rate-Regulated Utility				s	_						s	_	s	
		Assets (input as negative) Total PP&E for Rate Base Purposes	\$ 15,195,967	\$ 1.826.925	•		17,022,892	-\$	5.890.532	-6	558,374	s -	-\$	6,448,906	\$	10,573,985
		Construction Work In Progress	\$ 587.242	ψ 1,020,325	-	\$	587.242	1-0	0,000,032	-9	330,374	-	\$	3,440,306	\$	587.242
		Total PP&E		\$ 1,826,925	\$ -		17,610,134	-\$	5,890,532	-e	558,374	s .	-\$	6,448,906		11,161,228
	1	Depreciation Expense adj. from gain or loss							0,000,002	-	300,014	· -	Ψ.	3,440,300		. 1, 101,220
		Total	on the retireme	in or assets (po	OI OI IIKE ASSE	ະເຮ),	ii applicable			-\$	558,374	1				
		i otai								-9	300,314	1				

		Less: Fully Allocated Depreciation		
10	Transportation	Transportation -	\$ 9	93,187
8	Stores Equipment	Stores Equipment -	\$ 2	24,347
47	Deferred Revenue	Deferred Revenue	\$	3,566
	·	Net Depreciation -	\$ 44	144,407

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

		Ass	et Details		Usefu	I Life	USoA Account	USoA Account Description	Cu	rrent	Prop	osed		nge of Min, TUL?
Parent*	#	Category C	component Type	MIN	UL TU	L MAX UL	Number	OSOA ACCOUNT DESCRIPTION	Years	Rate	Years	Rate	Below Min TUL	Above Max TUL
			Overall	3										
	1	Fully Dressed Wood Poles	Cross Arm Wo											
			Ste											
	2	Fully Dressed Concrete Poles	Overall Wo	od 2										
		rully Diessed Coliciete Poles	Cross Arm Ste											
			Overall	6										
	3	Fully Dressed Steel Poles	Cross Arm Wo	od 2										
OH			Ster											
	4	OH Line Switch		3										
	5	OH Line Switch Motor		1										
	6 7	OH Line Switch RTU		1:										
	8	OH Integral Switches OH Conductors		5					_					
	9	OH Transformers & Voltage Reg	ulatore	3								_		
	10	OH Shunt Capacitor Banks	uiators	2										
	11	Reclosers		2										
			Overall	3	45	60							l	
	12	Power Transformers	Bushing	1										
			Tap Changer	2										
	13	Station Service Transformer		3										
	14	Station Grounding Transformer		3										
	45	Otation DO Contain	Overall Battery Bank	1										
	15	Station DC System	Charger	1 2					_			_		
		Station Metal Clad Switchgear	Overall	3										
TS & MS	16	Station Metal Clad Switchgeal	Removable Breaker	2										
	17	Station Independent Breakers		3										
	18	Station Switch		3	_									
		Electromechanical Relays		2	- 1									
	19 20	Solid State Relays		1										
	21	Digital & Numeric Relays		1										
	22	Rigid Busbars		3										
	23	Steel Structure		3										
	24	Primary Paper Insulated Lead Co	overed (PILC) Cables	6										
	25	Primary Ethylene-Propylene Rub		2	25	25								
	26	Primary Non-Tree Retardant (No		2	25	30								
		Polyethylene (XLPE) Cables Dire												
	27	Primary Non-TR XLPE Cables in		2										
	28	Primary TR XLPE Cables Direct		2										
	29 30	Primary TR XLPE Cables in Duc Secondary PILC Cables	t .	3								-	l	
	31	Secondary Cables Direct Buried		2									-	
	32	Secondary Cables in Duct		3								 		
		· ·	Overall	2										
UG	33	Network Tranformers	Protector	2										
	34	Pad-Mounted Transformers	•	2	40	45								
	35	Submersible/Vault Transformers		2										
	36	UG Foundation		3										
	37	UG Vaults	Overall	4										
		UG Vault Switches	Roof	2					_					
	38 39	Pad-Mounted Switchgear		2									 	
1	40	Ducts		3					_			_		
	41	Concrete Encased Duct Banks		3								_	 	
	42	Cable Chambers		5								 		
s	43	Remote SCADA		1										
	70	1			1 20	1 30								

Table F-2 from Kinetrics Report¹

	Asse	et Details	Hea	ful Life Range	USoA Account	USoA Account Description	Cur	rent	Prop	osed		inge of Min, TUL?
#		omponent Type	030	-	Number	USUA Account Description	Years	Rate	Years	Rate	Below Min Range	Above Max Range
1	Office Equipment		5									,
		Trucks & Buckets	5									,
2	Vehicles	Trailers	5									
		Vans	5									
3	Administrative Buildings		50									
4	Leasehold Improvements			ase dependent								
		Station Buildings	50									
5	Station Buildings	Parking	25									
"	Citation Buildings	Fence	25									
		Roof	20									
6	Computer Equipment	Hardware	3									
	Computer Equipment	Software	2									
		Power Operated	5									
7	Equipment	Stores	5									
'	Equipment	Tools, Shop, Garage Equipment	5									
		Measurement & Testing Equipment	5									
8	Communication	Towers	60									
	-	Wireless	2									
9	Residential Energy Meters		25									
10	Industrial/Commercial Energy Me	ters	25									
11	Wholesale Energy Meters		15									
12	Current & Potential Transformer (CT & PT)	35									
13	Smart Meters		5									
14	Repeaters - Smart Metering		10									
15	Data Collectors - Smart Metering		15	20								

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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:

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

Year	2017

				Boo	k V	alues				Service	Lives	Depreciation Expense			
Account	Description		ng Book f Assets	Less Fully Depreciated	. `	Current Year Additions		Disposals		et Amount of assets to be Depreciated	Remaining Life of Assets Existing ²	Depreciation Rate Assets	Depreciation Expense on Assets ³	Depreciati on Expense per Appendix	Variance 4
			а	b		С		d		= a-b+0.5*c-d	f	g = 1/f	h = e/f	i	j = i-h
	Capital Contributions Paid								\$	-		0.00%	\$ -	\$ -	\$ -
	Computer Software (Formally known as Account 1925)			\$ 79,46				48,167	\$	348,840	5.00	20.00%	\$ 69,768	\$ 60,544	
	Land Rights (Formally known as Account 1906)	\$		\$ -	\$		\$		\$	-		0.00%	\$ -	\$ -	\$ -
	Land	\$		\$ -	\$		\$		\$	87,700		0.00%	\$ -	\$ -	\$ -
	Buildings			\$ 59,50			\$		\$	402,885	20.00	5.00%	\$ 20,144	\$ 19,373	
1810	Leasehold Improvements	\$		\$ -	\$		\$		\$	-		0.00%	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$		\$ -	\$		\$	-	\$	-		0.00%	\$ -	\$ -	\$ -
	Distribution Station Equipment <50 kV			\$ 60,30			\$	-	\$	235,918	17.00	5.88%	\$ 13,878	\$ 22,272	
	Storage Battery Equipment	\$		\$ -	\$		\$	-	\$	-		0.00%	\$ -	\$ -	\$ -
	Poles, Towers & Fixtures			\$ 377,35			\$	6,913	\$	1,988,604	23.00	4.35%	\$ 86,461	\$ 136,140	
	Overhead Conductors & Devices			\$ 106,10					\$	1,304,117	31.00	3.23%	\$ 42,068	\$ 42,478	
	Underground Conduit	\$		\$ 4,09			\$		\$	5,456	4.00	25.00%	\$ 1,364	\$ 1,364	\$ 0
	Underground Conductors & Devices	\$		\$ 90				-	\$	3,394	12.00	8.33%	\$ 283	\$ 350	
1850	Line Transformers			\$ 59,20				,	\$	590,914	27.00	3.70%	\$ 21,886	\$ 23,681	\$ 1,795
	Services (Overhead & Underground)			\$ 33,38				-	\$	232,713	17.00	5.88%	\$ 13,689	\$ 14,011	\$ 322
	Meters	\$		\$ 6,68			\$	-	\$	14,900	10.00	10.00%	\$ 1,490	\$ 1,964	\$ 474
	Meters (Smart Meters)			\$ 184,78				-	\$	491,341	8.00	12.50%	\$ 61,418	\$ 60,539	
1905	Land	\$		\$ -	\$		\$	-	\$			0.00%	\$ -	\$ -	\$ -
	Buildings & Fixtures	\$		\$ -	\$		\$		\$	-		0.00%	\$ -	\$ -	\$ -
	Leasehold Improvements	\$		\$ 46			\$		\$	-		0.00%	\$ -	\$ -	\$ -
	Office Furniture & Equipment (10 years)	\$		\$ 57			\$		\$	4,785	7.00	14.29%	\$ 684	\$ 728	
	Office Furniture & Equipment (5 years)	\$		\$ -	\$		\$		\$	-		0.00%	\$ -	\$ -	\$ -
	Computer Equipment - Hardware	\$		\$ 8,29			\$		\$	17,462	2.50	40.00%	\$ 6,985	\$ 5,447	
	Computer EquipHardware(Post Mar. 22/04)	\$		\$ -	S		\$	-	\$			0.00%	\$ -	\$ -	\$ -
	Computer EquipHardware(Post Mar. 19/07)			\$ 101,73			\$		\$	246,633	7.50	13.33%	\$ 32,884	\$ 32,885	
1930	Transportation Equipment			\$ 660,59			\$		\$	669,097	3.50	28.57%		\$ 190,149	
	Stores Equipment	\$		\$ 74			\$		\$	136	1.50	66.67%	\$ 91	\$ 68	
1940	Tools, Shop & Garage Equipment	\$		\$ 64,61			\$	-	\$	25,400	2.50	40.00%	\$ 10,160	\$ 10,430	
	Measurement & Testing Equipment	\$		<u>\$</u> -	\$		\$	-	\$			0.00%	\$ -	\$ -	\$ -
	Power Operated Equipment	\$		\$ -	\$		\$	-	\$			0.00%	\$ -	\$ -	\$ -
	Communications Equipment	\$		\$ 1,18				-	\$	6,932	5.00	20.00%	\$ 1,386	\$ 1,386	
	Communication Equipment (Smart Meters)	\$		\$ -	\$		\$		\$			0.00%	\$ -	\$ -	\$ -
	Miscellaneous Equipment	\$		<u>\$</u> -	\$		\$		\$	-		0.00%	\$ -	\$ -	\$ -
	Load Management Controls Customer Premises	\$		<u>\$</u> -	\$		\$		\$	-		0.00%	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises	\$		<u>\$</u> -	\$		\$		\$	-		0.00%	\$ -	\$ -	\$ -
	System Supervisor Equipment	\$		\$ -	\$		\$		\$	-		0.00%	\$ -	\$ -	\$ -
	Miscellaneous Fixed Assets	\$		<u>\$</u> -	\$		\$		\$			0.00%		\$ -	\$ -
	Other Tangible Property	\$		<u>\$</u> -	\$		\$	-	\$			0.00%	\$ -	\$ -	\$ -
	Contributions & Grants	\$ -\$		\$ -	\$		\$	-	\$ -\$	- 440 000	05.00	0.00%	\$ -	\$ -	\$ - \$ 717
	Deferred Revenue	-\$	146,961	\$ 4,52	U -\$	8,321	5	-	-\$	146,602	35.00	2.86%	-\$ 4,189	-\$ 3,471	3 717
2005	Property Under Finance Lease						-		\$			0.00%	• -	3 -	\$ -
1	Total	\$ 8,	027,245	\$ 1,805,45	7 \$	801,837	\$	92,081	\$	6,530,626	\$ 239		\$ 571,620	\$ 620,336	\$ 48,716

2018

				Book	Valu	08			П	Service	Lives	Depreciation Expense			
	I	-		Book	Value	-	1		⊢	Service	Lives	Depreciation Expense		Depreciati	
Account	Description	Opening Value of A		Less Fully Depreciated ¹		ent Year ditions	D	isposals	A	et Amount of ssets to be Depreciated	Existing ²	Depreciation Rate Assets	Depreciation Expense on Assets ³	on Expense per Appendix	Variance 4
		а		b		С		d		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)		,861	\$ 91,838	\$	18,521	\$	-	\$	394,283	4.50	22.22%	\$ 87,618		-\$ 18,814
1612	Land Rights (Formally known as Account 1906)	\$	-	\$ -	\$	-	\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
1805	Land		,700	\$ -	\$	-	\$	-	\$	87,700	-	0.00%	\$ -	\$ -	\$ -
1808	Buildings		,	\$ 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		,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	\$ 2,50		\$ 509,503	\$	281,138	\$	4,932	\$	2,133,729	22.00	4.55%	\$ 96,988	\$ 142,463	\$ 45,476
1835	Overhead Conductors & Devices			\$ 147,225		230,992		8,495	\$	1,490,699	30.00	3.33%	\$ 49,690	\$ 47,681	-\$ 2,009
1840	Underground Conduit			\$ 5,456	\$	-	\$	-	\$	4,092	3.00	33.33%	\$ 1,364	\$ 1,364	-\$ 0
1845	Underground Conductors & Devices			\$ 1,255	\$	-	\$	-	\$	5,232	11.00	9.09%		\$ 400	-\$ 76
1850	Line Transformers			\$ 82,510	\$		\$	1,980	\$	646,854	26.00	3.85%	\$ 24,879	\$ 25,581	\$ 702
1855	Services (Overhead & Underground)			\$ 47,393	\$	26,855		-	\$	259,901	16.00	6.25%		\$ 19,620	\$ 3,377
1860	Meters		,583	\$ 8,647	\$	-	\$	-	\$	12,936	9.00	11.11%	\$ 1,437	\$ 1,726	\$ 289
1860	Meters (Smart Meters)		,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)		3,225	\$ 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	\$ 2	,760	\$ 13,745	\$	-	\$	-	\$	12,015	1.50	66.67%	\$ 8,010	\$ 4,147	-\$ 3,863
1920	Computer EquipHardware(Post Mar. 22/04)	\$		\$ -	\$		\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
	Computer EquipHardware(Post Mar. 19/07)		3,364	\$ 134,615	\$		\$	-	\$	213,749	6.50	15.38%	\$ 32,884	\$ 32,885	\$ 0
1930	Transportation Equipment	\$ 1,32	,689	\$ 820,985	\$	85,492	\$	-	\$	551,450	3.50	28.57%	\$ 157,557	\$ 172,908	\$ 15,351
1935	Stores Equipment	\$		\$ 808	\$		\$	-	\$	68	-	0.00%	\$ -	\$ 68	\$ 68
1940	Tools, Shop & Garage Equipment	\$ 9	,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	\$ 1	,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	\$	-	\$ -	\$	-	\$	-	\$	-	-		\$ -	\$ -	\$ -
1995	Contributions & Grants	\$	-	\$ -	\$	-	\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
2440	Deferred Revenue	-\$ 15	,283	-\$ 7,991	\$	-	\$	-	-\$	147,292	34.00	2.94%	-\$ 4,332	-\$ 3,566	\$ 766
2005	Property Under Finance Lease								\$	-		0.00%	\$ -	\$ -	\$ -
	Total	\$ 8,73	.001	\$ 2,342,144	İs	844,940	Is	15,407	Is	6.801.920	\$ 221		\$ 588,070	\$ 613,794	\$ 25,723

				Во	ok \	/alues			Π	Service	Lives	Depreciation Expense]		
Account	Description			Less Ful Depreciate		Current Year Additions		Disposals	1	et Amount of Assets to be Depreciated	Remaining Life of Assets Existing ²	Depreciation Rate Assets	Depreciation Expense on Assets ³	Depreciati on Expense per Appendix	Variance 4
			a	b		С		d		= a-b+0.5*c-d	f	g = 1/f	h = e/f	i	j = i-h
	Capital Contributions Paid								\$	-		0.00%	\$ -	\$ -	\$ -
	Computer Software (Formally known as Account 1925)	\$		\$ 160,6		\$ -	\$		\$	334,739	3.50	28.57%	\$ 95,640		
	Land Rights (Formally known as Account 1906)	\$		\$		\$ -	\$		\$		-	0.00%	\$ -	\$ -	\$ -
	Land	\$		\$		\$ -	\$		\$	87,700	-	0.00%	\$ -	\$ -	\$ -
	Buildings	\$		\$ 98,2		\$ -	\$		\$	364,139	18.00	5.56%	\$ 20,230		-\$ 857
	Leasehold Improvements	\$		\$		\$ -	\$		\$	-	-	0.00%	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$		\$		\$ -	\$		\$	-	-	0.00%	\$ -	\$ -	\$ -
	Distribution Station Equipment <50 kV	\$		\$ 92,4		\$ 12,661	\$		\$	319,789	15.00	6.67%	\$ 21,319	\$ 11,263	-\$ 10,056
	Storage Battery Equipment	\$		\$		\$ -	\$		\$	-	-	0.00%	\$ -	\$ -	\$ -
	Poles, Towers & Fixtures	\$		\$ 648,9		\$ 230,001			\$	2,236,874	25.00	4.00%		\$ 76,505	
	Overhead Conductors & Devices	\$		\$ 192,8		\$ 205,421			\$	1,648,865	29.00	3.45%	\$ 56,857		-\$ 4,997
	Underground Conduit	\$				\$ 1,139			\$	3,297	2.00	50.00%	\$ 1,649		
	Underground Conductors & Devices	\$				\$ 2,511			\$	6,088	10.00	10.00%	\$ 609	\$ 428	-\$ 181
	Line Transformers	\$	779,980	\$ 107,6	50	\$ 106,175	\$	6,605	\$	718,812	25.00	4.00%		\$ 27,412	
	Services (Overhead & Underground)	\$		\$ 67,0		\$ 27,006			\$	267,212	15.00	6.67%		\$ 15,988	
	Meters	\$		\$ 10,3		\$ 1,796	\$	-	\$	12,108	8.00	12.50%	\$ 1,513		
1860	Meters (Smart Meters)	\$	689,836	\$ 306,3	45	- 8	\$	-	\$	383,491	6.00	16.67%	\$ 63,915	\$ 61,453	-\$ 2,462
1905	Land	\$	-	\$		\$ -	\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$	-	\$			\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
1910	Leasehold Improvements	\$					\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
	Office Furniture & Equipment (10 years)	\$	8,225	\$ 2,4	38	\$ -	\$	-	\$	5,787	5.00	20.00%	\$ 1,157	\$ 1,137	-\$ 20
	Office Furniture & Equipment (5 years)	\$		\$		\$ -	\$		\$	-	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$	25,760	\$ 17,8	93	\$ 2,164	\$	2,000	\$	6,950	-	0.00%	\$ -	\$ 3,363	\$ 3,363
	Computer EquipHardware(Post Mar. 22/04)	\$		\$		- 8	\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
1920	Computer EquipHardware(Post Mar. 19/07)	\$	348,364	\$ 167,4		\$ -	\$	-	\$	180,864	5.50	18.18%	\$ 32,884	\$ 32,885	\$ 0
1930	Transportation Equipment	\$	1,415,181	\$ 993,8	94	\$ 135,435	\$	-	\$	489,005	3.50	28.57%	\$ 139,716	\$ 174,059	\$ 34,343
1935	Stores Equipment	\$	876	\$ 8	76	- 8	\$	-	\$	0	-	0.00%	\$ -	\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$	91,173	\$ 80,6	80	\$ -	\$	š -	\$	10,565	-	0.00%	\$ -	\$ 2,760	\$ 2,760
	Measurement & Testing Equipment	\$	-	\$		\$ -	\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
	Power Operated Equipment	\$		\$			\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
1955	Communications Equipment	\$	15,050	\$ 5,3	45	\$ -	\$	-	\$	9,705	3.00	33.33%	\$ 3,235	\$ 2,773	-\$ 462
1955	Communication Equipment (Smart Meters)	\$	-	\$		\$ -	\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
	Miscellaneous Equipment	\$	-	\$		\$ -	\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
	Load Management Controls Customer Premises	\$	-	\$		\$ -	\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
	Load Management Controls Utility Premises	\$	-	\$		\$ -	\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
	System Supervisor Equipment	\$	-	\$		\$ -	\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
	Miscellaneous Fixed Assets	\$	-	\$		\$ -	\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
1990	Other Tangible Property	\$	-	\$.	\$ -	\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
1995	Contributions & Grants	\$	-	\$		\$ -	\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
2440	Deferred Revenue	-\$	155,283	-\$ 11,5	57	\$ -	\$	-	-\$	143,726	33.00	3.03%	-\$ 4,355	-\$ 3,566	\$ 789
2005	Property Under Finance Lease								\$	-		0.00%	\$ -	\$ -	\$ -
	Total	\$	9,566,534	\$ 2.950.4	96 I	\$ 724,309	İs	35.928	Is	6,942,266	\$ 207		\$ 570,411	\$ 550,383	I-\$ 20.028

			Book	Values		Servi	e Lives	Depreciation Expense	l		
Account	Description	Opening Book Value of Assets		Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing ²	Depreciation Rate Assets	Depreciation Expense on Assets ³	Depreciati on Expense per Appendix	Variance 4
		a	b	С	d	e = a-b+0.5*c-	d f	g = 1/f	h = e/f	1	j = i-h
1609	Capital Contributions Paid					\$ -		0.00%		\$ -	\$ -
1611	Computer Software (Formally known as Account 1925)	\$ 495,381	\$ 230,770		\$ -	\$ 264,61		40.00%		\$ 70,127	
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%		\$ -	\$ -
1805	Land	\$ 87,700	\$ -	\$ -	\$ -	\$ 87,70		0.00%		\$ -	\$ -
1808	Buildings	\$ 462,385	\$ 117,619	\$ -	\$ -	\$ 344,76		5.88%		\$ 19,373	
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%		\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV	\$ 418,536	\$ 103,679		\$ -	\$ 314,85		7.14%			
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1830 1835	Poles, Towers & Fixtures	\$ 3,000,868	\$ 715,901		\$ 5,955	\$ 2,368,45		3.13%			
	Overhead Conductors & Devices	\$ 1,944,452	\$ 240,709	\$ 148,609	\$ 4,036	\$ 1,774,01		2.78%	\$ 49,278		
1840	Underground Conduit	\$ 10,687	\$ 8,197	\$ 183,720	\$ -	\$ 94,35		2.86%	\$ 2,696	\$ 3,431	\$ 735
1845	Underground Conductors & Devices	\$ 8,998	\$ 2,082	\$ -	\$ -	\$ 6,91		11.11%		\$ 456	-\$ 312
1850	Line Transformers	\$ 879,549	\$ 133,234		\$ 1,297	\$ 754,32		3.85%		\$ 28,488	-\$ 525
1855	Services (Overhead & Underground)	\$ 347,728	\$ 83,001		\$ 259	\$ 269,44		5.56%	\$ 14,969		
1860	Meters	\$ 23,379	\$ 11,558	\$ 16,227	\$ -	\$ 19,93		14.29%	\$ 2,848	\$ 1,545	
1860	Meters (Smart Meters)	\$ 689,836	\$ 367,798		\$ -	\$ 329,27		18.18%	\$ 59,868		
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		\$ -	\$ 4,65		25.00%		\$ 1,136	
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 25,924	\$ 19,256	\$ -	\$ -	\$ 6,66		0.00%		\$ 3,580	\$ 3,580
1920	Computer EquipHardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -
1920	Computer EquipHardware(Post Mar. 19/07)	\$ 348,364	\$ 200,384	\$ -	\$ -	\$ 147,98		22.22%	\$ 32,884	\$ 32,885	\$ 0
1930	Transportation Equipment	\$ 1,550,616	\$ 1,167,953	\$ 60,387	\$ -	\$ 412,85		33.33%	\$ 137,619		
1935	Stores Equipment	\$ 876	\$ 876	\$ -	\$ -) -	0.00%		\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$ 91,173	\$ 83,369	\$ -	\$ -	\$ 7,80		0.00%		\$ 2,010	
1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%		\$ -	\$ -
1955	Communications Equipment	\$ 15,050	\$ 8,118	\$ -	\$ -	\$ 6,93		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	5 -	\$ -	-\$ 140,16	32.00	3.13%		-\$ 3,566	\$ 814
2005	Property Under Finance Lease					\$ -		0.00%		\$ -	\$ -
	Total	\$ 10,254,916	\$ 3,483,425	\$ 630,867	\$ 11,548	\$ 7,075,37	7 \$ 248		\$ 552,821	\$ 532,023	-\$ 20,798

					2021	1					
			Book	Values		Servic	e Lives	Depreciation Expense	1		
Account	Description	Opening Book Value of Asset	Depreciated ¹	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Life of Assets Existing ²	Depreciation Rate Assets	Depreciation Expense on Assets ³	Depreciati on Expense per Appendix	Variance 4
		а	b	С	d	e = a-b+0.5*c-	l f	g = 1/f	h = e/f	_	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		-\$ 27,115
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1805	Land	\$ 87,700		\$ -	\$ -	\$ 87,700	-	0.00%	\$ -	\$ -	\$ -
1808	Buildings	\$ 462,385		\$ -	-	\$ 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%	\$ 68,823	\$ 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			\$ -	\$ 6,459	8.00	12.50%	\$ 807		-\$ 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	\$ -	S -	S -	S -	S -	-	0.00%	S -	S -	S -
1908	Buildings & Fixtures	\$ -	S -	S -	S -	S -	-	0.00%	s -	S -	S -
1910	Leasehold Improvements	\$ 469	\$ 469	\$ -	\$ -	\$ -	-	0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 8,225	\$ 4,712	S -	S -	\$ 3.513	3.00	33.33%	\$ 1,171	\$ 1.078	-\$ 94
1915	Office Furniture & Equipment (5 years)	\$ -	s -	S -	S -	S -	-	0.00%	s -	S -	S -
1920	Computer Equipment - Hardware	\$ 25,924	\$ 22,836	\$ -	\$ -	\$ 3,089	-	0.00%	\$ -	\$ 2,006	\$ 2,006
1920	Computer EquipHardware(Post Mar. 22/04)	\$ -	S -	S -	S -	S -	-	0.00%	s -	S -	S -
1920	Computer EquipHardware(Post Mar. 19/07)	\$ 348,364	\$ 233,268	S -	S -	\$ 115.095	3.50	28.57%	\$ 32.884	\$ 32,885	\$ 0
1930	Transportation Equipment	\$ 1.611.003		S -	S -	\$ 295,232	3.00	33.33%	\$ 98,411	\$ 103.040	\$ 4.629
1935	Stores Equipment	\$ 876		š -	\$ -	\$ 0	-	0.00%	\$ -	\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$ 91,173	\$ 85,378	s -	\$ -	\$ 5.795	-	0.00%	s -	\$ 1.576	\$ 1.576
1945	Measurement & Testing Equipment	\$ -	S -	s -	S -	S -	-	0.00%	š -	S -	S -
1950	Power Operated Equipment	\$ -	Š -	Š -	\$ -	\$ -		0.00%	š -	\$ -	š -
1955	Communications Equipment	\$ 15.050	\$ 10.891	š -	s -	\$ 4.159	1.00	100.00%	\$ 4,159		-\$ 1.386
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	s -	s -	s -	-	0.00%	\$ -	S -	s -
1960	Miscellaneous Equipment	\$ -	s -	s -	s -	s -	-	0.00%	š -	\$ -	š -
1970	Load Management Controls Customer Premises	\$ -	s -	\$ -	s -	S -		0.00%		\$ -	\$ -
1975	Load Management Controls Utility Premises	\$ -	s -	š -	s -	s -	-	0.00%	š -	š -	\$ -
1980	System Supervisor Equipment	\$ -	s -	š -	s -	\$ -	-	0.00%		\$ -	\$ -
1985	Miscellaneous Fixed Assets	\$ -	s -	s -	s -	š -	-	0.00%	š -	\$ -	š -
1990	Other Tangible Property	\$ -	š -	š -	\$ -	š -		0.00%	š -	Š -	š -
1995	Contributions & Grants	\$ -	š -	s -	s -	s -	-	0.00%	š -	s -	š -
2440	Deferred Revenue	-\$ 155,283		s -	s -	-\$ 136,594	31.00	3.23%	-\$ 4,406	-\$ 3,566	\$ 840
2005	Property Under Finance Lease	Ţ 100,E00	10,000	1	•	\$ -	01.00	0.00%	\$ -	\$ -	\$ -
	Total	\$ 10.874.235	\$ 4.010.049	\$ 526,974	\$ 14,558	\$ 7.113.115	\$ 255	0.00%		Ŧ	\$ 17.054
	1.000	¥ 10,074,230	1 4 7,010,049	1 020,374	17,000	1 7,110,110	7 200	1	770,104	¥ 700,£17	¥ 17,004

				Book	Valu	08			П	Service	Lives	Depreciation Expense			
	I		_	BOOK	valu	100	_		⊢	Service	Lives	Depreciation Expense		Denvesieti	
Account	Description	Opening Boo Value of Asse		Less Fully epreciated ¹		rent Year Iditions		Disposals	A	et Amount of assets to be Depreciated	Existing ²	Depreciation Rate Assets	Depreciation Expense on Assets ³	Depreciati on Expense per Appendix	Variance 4
		а		b		С		d	e =	= a-b+0.5*c-d	f	g = 1/f	h = e/f	_	j = i-h
	Capital Contributions Paid								\$	-		0.00%		\$ -	\$ -
	Computer Software (Formally known as Account 1925)	\$ 495,38		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	\$ 87,70		-	\$	-	\$		\$	87,700	-	0.00%	\$ -	\$ -	\$ -
1808	Buildings	\$ 462,38		,	\$	21,623	\$	-	\$	316,831	15.00	6.67%	\$ 21,122	,.	-\$ 1,209
1810	Leasehold Improvements	\$ -	\$	-	\$	-	\$		\$	-	-	0.00%	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ -	\$	-	\$	-	\$		\$	-	-	0.00%	\$ -	\$ -	\$ -
	Distribution Station Equipment <50 kV	\$ 429,17		126,808	\$	-	\$		\$	302,368	16.00	6.25%	\$ 18,898		-\$ 7,152
1825	Storage Battery Equipment	\$ -	\$	-	\$	-	\$		\$	-	-	0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 3,370,60		865,330	\$	190,698	\$	7,768	\$	2,592,856	35.00	2.86%	\$ 74,082	\$ 83,302	\$ 9,221
1835	Overhead Conductors & Devices	\$ 2,246,78			\$	130,253	\$	1,216	\$	1,958,604	39.00	2.56%	\$ 50,221	\$ 61,605	\$ 11,384
	Underground Conduit	\$ 194,40		15,782	\$	-	\$		\$	178,625	33.00	3.03%	\$ 5,413		-\$ 1,258
	Underground Conductors & Devices	\$ 8,99		2,693	\$	-	\$		\$	6,304	7.00		\$ 901		-\$ 746
	Line Transformers	\$ 982,95		189,299	\$	65,128	\$	633	\$	825,584	29.00	3.45%	\$ 28,468	\$ 31,136	\$ 2,668
1855	Services (Overhead & Underground)	\$ 374,59		115,746	\$	-	\$	-	\$	258,845	16.00	6.25%		\$ 16,872	\$ 694
1860	Meters	\$ 39,60		14,926	\$	-	\$	-	\$	24,680	5.00	20.00%	\$ 4,936	\$ 1,532	-\$ 3,405
	Meters (Smart Meters)	\$ 748,26	8 \$	493,617	\$	6,033	\$	-	\$	257,667	5.00	20.00%	\$ 51,533	\$ 65,550	\$ 14,016
1905	Land	\$ -	\$	-	\$	-	\$	-	\$	-	-	0.00%	\$ -	· \$	\$ -
	Buildings & Fixtures	\$ -	\$	-	\$	-	\$	-	\$	-	-	0.00%	\$ -	· \$	\$ -
1910	Leasehold Improvements	\$ 46		469	\$	-	\$	-	\$	-	-	0.00%	\$ -	\$	\$ -
	Office Furniture & Equipment (10 years)	\$ 8,22		5,789	\$	25,505	\$	-	\$	15,188	2.00	50.00%	\$ 7,594	\$ 2,899	-\$ 4,695
	Office Furniture & Equipment (5 years)	\$ -	\$	-	\$	-	\$	-	\$	-	-	0.00%	\$ -	· \$	\$ -
	Computer Equipment - Hardware	\$ 25,92	4 \$	24,842	\$	6,843	\$	-	\$	4,504	-	0.00%	\$ -	\$ 1,117	\$ 1,117
	Computer EquipHardware(Post Mar. 22/04)	\$ -	\$	-	\$	-	\$	-	\$		-	0.00%	\$ -	\$ -	\$ -
	Computer EquipHardware(Post Mar. 19/07)	\$ 348,36		266,153	\$	-	\$	-	\$	82,211	2.50	40.00%	\$ 32,884	\$ 32,885	\$ 0
1930	Transportation Equipment	\$ 1,611,00	3 \$	1,418,811	\$	213,425	\$	63,985	\$	234,919	3.00	33.33%	\$ 78,306	\$ 86,213	\$ 7,907
1935	Stores Equipment	\$ 87		876	\$	-	\$	-	\$	0	-	0.00%	\$ -	\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$ 91,17	3 \$	86,954	\$	2,385	\$	-	\$	5,412	-	0.00%	\$ -	\$ 1,280	\$ 1,280
	Measurement & Testing Equipment	\$ -	\$	-	\$	-	\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$ -	\$	-	\$	-	\$	-	\$		-	0.00%	\$ -	\$ -	\$ -
1955	Communications Equipment	\$ 15,05	0 \$	13,664	\$	-	\$	-	\$	1,386	-	0.00%	\$ -	\$ 1,386	\$ 1,386
	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%	\$ -	\$ -	\$ -
	Other Tangible Property	\$ -	\$	-	\$	-	\$	-	\$	-	-		\$ -	\$ -	\$ -
1995	Contributions & Grants	\$ -	\$	-	\$	-	\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
2440	Deferred Revenue	-\$ 155.28	3 -\$	22.254	S	-	s		-\$	133.028	30.00	3.33%	-\$ 4.434	-\$ 3,566	\$ 868
2005	Property Under Finance Lease	1	Ť				Ė		\$			0.00%	\$ -	\$ -	\$ -
	Total	\$ 11,386,65	1 İ S	4.498.981	S	661.894	S	73,601	İs	7.145.016	\$ 240		\$ 448.281	\$ 488,308	\$ 40.027

							_		-						
				Boo	k V	alues			Π	Service	Lives	Depreciation Expense			
Account	Description		ning Book of Assets	Less Fully Depreciated		Current Year Additions		Disposals		let Amount of Assets to be Depreciated	Remaining Life of Assets Existing ²	Depreciation Rate Assets	Depreciation Expense on Assets ³	Depreciati on Expense per Appendix	Variance 4
			а	b		С		d		= 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)	\$		\$ 441,15		57,580	\$		\$		2.50			\$ 47,437	\$ 14,229
1612	Land Rights (Formally known as Account 1906)	\$		\$ -			\$		\$		-	0.00%	\$ -	\$ -	\$ -
1805	Land	\$		\$ -	5		\$		\$		-	0.00%	\$ -	\$ -	\$ -
1808	Buildings	\$		\$ 176,27		1,210	\$		\$		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	\$		\$ 138,55			\$		\$		15.00	6.67%		\$ 11,748	-\$ 7,627
1825	Storage Battery Equipment	\$		\$ -	5		\$		\$		-	0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures			\$ 944,57			\$				34.00	2.94%		\$ 85,375	\$ 8,223
1835	Overhead Conductors & Devices			\$ 413,07				-	\$		38.00	2.63%	\$ 52,263	\$ 63,606	\$ 11,343
1840	Underground Conduit	\$		\$ 19,93			\$	-	\$		32.00	3.13%			-\$ 1,298
1845	Underground Conductors & Devices	\$		\$ 2,84			\$	-	\$		6.00	16.67%	\$ 1,025	\$ 155	-\$ 870
1850	Line Transformers			\$ 220,15			\$	263			28.00	3.57%	\$ 29,922	\$ 32,087	\$ 2,164
1855	Services (Overhead & Underground)	\$		\$ 132,61			\$	-	\$		15.00	6.67%	\$ 16,132	\$ 16,872	\$ 740
1860	Meters	\$		\$ 16,45			\$		\$		4.00	25.00%	\$ 7,750	\$ 1,846	-\$ 5,905
1860	Meters (Smart Meters)	\$		\$ 559,16			\$		\$		4.00	25.00%	\$ 51,201	\$ 66,395	\$ 15,195
1905	Land	\$		\$ -	5		\$		\$		-	0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$		\$ -			\$		\$		-	0.00%	\$ -	\$ -	\$ -
1910	Leasehold Improvements	\$		\$ 46			\$		\$		-	0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$		\$ 8,68			\$		\$		5.00	20.00%	\$ 5,008	\$ 4,592	-\$ 416
1915	Office Furniture & Equipment (5 years)	\$		\$ -	5		\$		\$		-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$		\$ 25,96			\$		-\$		-	0.00%			-\$ 25,960
1920	Computer EquipHardware(Post Mar. 22/04)	\$		\$ -	5		\$		\$		-	0.00%	\$ -	\$ -	\$ -
1920	Computer EquipHardware(Post Mar. 19/07)	\$		\$ 299,03			\$	-	\$		1.50	66.67%	\$ 46,639	\$ 61,495	\$ 14,856
1930	Transportation Equipment	\$		\$ 1,441,99		118,513	\$	-	\$		4.50	22.22%	\$ 83,934	\$ 84,292	\$ 358
1935	Stores Equipment	\$		\$ 87			\$	-	\$		-	0.00%	\$ -	-	\$ -
1940	Tools, Shop & Garage Equipment	\$		\$ 88,23			\$	-	\$		-	0.00%	\$ -	\$ 1,361	\$ 1,361
1945	Measurement & Testing Equipment	\$	-	\$ -	5		\$	-	\$		-	0.00%	\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$	-	\$ -		_	\$	-	\$		-	0.00%	\$ -	\$ -	\$ -
1955	Communications Equipment	\$	15,050	\$ 15,05		,	\$		-\$		-	0.00%	\$ -	\$ -	\$ -
1955	Communication Equipment (Smart Meters)	\$	-	\$ -	5		\$		\$		-	0.00%	\$ -	\$ -	\$ -
	Miscellaneous Equipment	\$		\$ -	5		\$	-	\$		-	0.00%	\$ -	\$ -	\$ -
1970	Load Management Controls Customer Premises	\$		\$ -	9		\$	-	\$		-	0.00%	\$ -	\$	\$ -
1975	Load Management Controls Utility Premises	\$		\$ -	40		\$		\$		-	0.00%	\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$		\$ -	5		\$		\$		-			\$ -	\$ -
1985	Miscellaneous Fixed Assets	\$		\$ -	5		\$		\$		-	0.00%	\$ -	\$ -	\$ -
1990	Other Tangible Property	\$	-	\$ -	5		\$		\$		-	0.00%		\$ -	\$ -
1995	Contributions & Grants	\$	-	\$ -	5	š -	\$		\$		-	0.00%		\$ -	\$ -
2440	Deferred Revenue	-\$	155,283	-\$ 25,82	0 5	s -	\$	-	-\$		29.00	3.45%		-\$ 3,566	\$ 898
2005	Property Under Finance Lease								\$			0.00%		\$ -	\$ -
1	Total	\$ 1	1,974,944	\$ 4,919,30	6 3	349,082	\$	12,343	1\$	7,217,836	\$ 233		\$ 446,730	\$ 472,414	\$ 25,684

				Book	Valu	ues				Service	Lives	Depreciation Expense	1		
Account	Description		Assets	Less Fully Depreciated ¹		rrent Year dditions	Dispos	als	As De	t Amount of ssets to be epreciated	Remaining Life of Assets Existing ²	Depreciation Rate Assets	Depreciation Expense on Assets ³	Depreciati on Expense per Appendix	Variance 4
			a	b		С	d		_	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)			\$ 488,588	\$	891,605		-	\$	510,175	5.00	20.00%			
1612	Land Rights (Formally known as Account 1906)	\$		\$ -	\$		\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
1805	Land			\$ -	\$	85,000	\$	-	\$	130,200		0.00%		\$ -	\$ -
	Buildings			\$ 196,804	\$	-	\$	-	\$	291,474	13.00	7.69%	\$ 22,421	,	-\$ 1,825
1810	Leasehold Improvements	\$	-	\$ -	\$	-	\$	-	\$	-	-	0.00%		\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$	-	\$ -	\$	-	\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV		129,176	\$ 150,303	\$	485,747	\$	-	\$	521,747	31.00	3.23%	\$ 16,831		-\$ 2,832
1825	Storage Battery Equipment	\$	-	\$ -	\$	-	\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures			\$ 1,026,894	\$		\$	-	\$	2,696,042	41.00	2.44%			\$ 21,574
1835	Overhead Conductors & Devices			\$ 476,683	\$	148,382		-	\$	2,019,857	41.00	2.44%			
1840	Underground Conduit			\$ 24,091	\$		\$	-	\$	170,316	31.00	3.23%	\$ 5,494		
1845	Underground Conductors & Devices	\$		\$ 3,003	\$		\$	-	\$	41,595	10.00	10.00%			
1850	Line Transformers			\$ 252,109	\$	349,613	\$	-	\$	991,484	30.00	3.33%			
1855	Services (Overhead & Underground)			\$ 149,489	\$	72,920	\$	-	\$	261,561	14.00	7.14%			-\$ 1,082
1860	Meters					-	\$	-	\$	37,008	8.00	12.50%	\$ 4,626		
1860	Meters (Smart Meters)				\$		\$	-	\$	148,075	4.00	25.00%			
1905	Land	\$		\$ -	\$	-	\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$		\$ -	\$	-	\$	-	\$	-	-	0.00%		\$ -	\$ -
1910	Leasehold Improvements	\$		\$ 469	\$	-	\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)		33,730	\$ 13,281	\$	-	\$	-	\$	20,449	4.00	25.00%	\$ 5,112		-\$ 1,059
1915	Office Furniture & Equipment (5 years)	\$	-	\$ -	\$	-	\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$		-\$ 0			\$	-	\$	0	-	0.00%		\$ -	\$ -
1920	Computer EquipHardware(Post Mar. 22/04)	\$		\$ -	\$		\$	-	\$	-	-	0.00%	\$ -	\$ -	\$ -
1920	Computer EquipHardware(Post Mar. 19/07)			\$ 360,533	\$		\$	-	\$	41,595	2.50	40.00%	\$ 16,638		\$ 5,589
1930	Transportation Equipment			\$ 1,526,288	\$	410,754	\$	-	\$	558,045	5.50	18.18%	\$ 101,463		-\$ 1,108
1935	Stores Equipment	\$		\$ 876		-	\$	-	\$	0	-	0.00%		\$ -	\$ -
1940	Tools, Shop & Garage Equipment			\$ 89,595		-	\$	-	\$	8,464	-	0.00%		\$ 1,553	
1945	Measurement & Testing Equipment	\$		\$ -	\$		\$	-	\$	-	-	0.00%		\$ -	\$ -
1950	Power Operated Equipment	\$		\$ -	\$		\$	-	\$	43,100	-	0.00%		\$ 4,310	
1955	Communications Equipment	\$		\$ 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	-\$ 1	155,283	-\$ 29,386	\$	-	\$	-	-\$	125,897	28.00	3.57%			\$ 930
2005	Property Under Finance Lease				_				\$			0.00%		\$ -	\$ -
	Total	\$ 12,3	311,683	\$ 5,388,533	\$	2,884,284	\$	-	\$	8,365,291	\$ 268		\$ 478,056	\$ 501,998	\$ 23,942

						_						
			Boo	(Values			Service	Lives	Depreciation Expense	1		
Account	Description	Opening Boo Value of Asse		Current Year Additions	Disposals	í	let Amount of Assets to be Depreciated	Remaining Life of Assets Existing ²	Depreciation Rate Assets	Depreciation Expense on Assets ³	Depreciati on Expense per Appendix	Variance 4
		а	b	С	d		= 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)	\$ 1,444,56				\$		5.00	20.00%	\$ 176,897	\$ 138,241	-\$ 38,655
1612	Land Rights (Formally known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$		-	0.00%	\$ -	\$ -	\$ -
1805	Land	\$ 172,70		\$ -	\$ -	\$		-	0.00%	\$ -	\$ -	\$ -
1808	Buildings	\$ 488,27			\$ -	\$		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	\$ 914,92			\$ -	\$		37.00	2.70%	\$ 20,287	\$ 16,640	-\$ 3,647
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$		-	0.00%	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 3,851,86				\$		44.00	2.27%			\$ 26,596
1835	Overhead Conductors & Devices	\$ 2,570,73				\$		40.00	2.50%	\$ 57,962	\$ 71,275	
1840	Underground Conduit	\$ 194,40			\$ -	\$		30.00	3.33%	\$ 5,539		-\$ 1,384
1845	Underground Conductors & Devices	\$ 80,19			\$ -	\$		10.00	10.00%	\$ 7,625		-\$ 5,870
1850	Line Transformers	\$ 1,418,39			\$ -	\$		34.00	2.94%	\$ 37,408	\$ 37,015	
1855	Services (Overhead & Underground)	\$ 447,51			\$ -	\$		22.00	4.55%	\$ 12,746	\$ 8,208	-\$ 4,539
1860	Meters	\$ 55,31			\$ -	\$		7.00	14.29%	\$ 4,978	\$ 2,160	-\$ 2,819
1860	Meters (Smart Meters)	\$ 773,63			\$ -	\$		5.00	20.00%	\$ 21,681	\$ 24,264	\$ 2,582
1905	Land	\$ -	\$ -	\$ -	\$ -	\$		-	0.00%	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$		-	0.00%	\$ -	\$ -	\$ -
1910	Leasehold Improvements	\$ 46			\$ -	\$		-	0.00%	\$ -	\$	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 33,73			\$ -	\$		3.00	33.33%	\$ 5,465	\$ 3,644	-\$ 1,822
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$		-	0.00%	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ -	-\$ C		\$ -	\$		-	0.00%		· \$	\$ -
1920	Computer EquipHardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$		-	0.00%	\$ -	\$ -	\$ -
1920	Computer EquipHardware(Post Mar. 19/07)	\$ 414,62			\$ -	\$		3.50	28.57%	\$ 9,820	\$ 8,568	-\$ 1,252
1930	Transportation Equipment	\$ 2,289,71			\$ -	\$		6.00	16.67%	\$ 110,511	\$ 115,089	\$ 4,578
1935	Stores Equipment	\$ 87			\$ -	\$	0	-	0.00%	\$ -	\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$ 98,05	9 \$ 91,148	\$ 9,000	\$ -	\$	11,411	-	0.00%	\$ -	\$ 2,003	\$ 2,003
1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$		-	0.00%	\$ -	, \$	\$ -
1950	Power Operated Equipment	\$ 86,20	0 \$ 4,310	\$ -	\$ -	\$		-	0.00%	\$ -	\$ 8,620	\$ 8,620
1955	Communications Equipment	\$ 15,05	0 \$ 15,050	\$ -	\$ -	-\$	0	-	0.00%	\$ -	\$ -	\$ -
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$	-	-	0.00%	\$ -	\$	\$ -
	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$		-	0.00%	\$ -	, \$	\$ -
1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$		-	0.00%	\$ -	\$	\$ -
1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$		-	0.00%	\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$		-			\$ -	\$ -
1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$		-	0.00%	\$ -	\$ -	\$ -
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$		-	0.00%		\$ -	\$ -
1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$		-	0.00%		\$ -	\$ -
2440	Deferred Revenue	-\$ 155,28	3 -\$ 32,952	\$ -	\$ -	-\$		27.00	3.70%	-\$ 4,531	-\$ 3,566	\$ 965
2005	Property Under Finance Lease					\$			0.00%	\$ -	\$ -	\$ -
1	Total	\$ 15,195,96	7 \$ 5,890,532	\$ 1,826,925		1 \$	10,218,897	\$ 286		\$ 562,575	\$ 558,374	-\$ 4,201

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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	н	2017 istorical 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
Total OM&A Before Capitalization (B)	\$	2,831,408	\$ 2,806,729	\$ 2,927,812	\$ 2,884,272	\$ 2,860,450	\$ 3,066,829	\$ 3,358,099	\$ 3,921,612	\$ 4,669,169

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.

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
\$ 67,996	\$ 54,621	\$ 60,964	\$ 37,587	\$ 46,594	\$ 93,836	\$ 78,554	\$ 77,361	\$ 77,916	Yes	No material change in capitalization
\$ 71,159	\$ 62,268	\$ 90,297	\$ 83,209	\$ 63,935	\$ 59,611	\$ 40,672	\$ 40,054	\$ 40,342	Yes	No material change in capitalization
139,154	\$ 116,890	\$ 151,260	\$ 120,796	\$ 110,529	\$ 153,447	\$ 119,226	\$ 117,415	\$ 118,258		
5%	4%	5%	4%	4%	5%	4%	3%	3%		
\$	71,159 139,154	Historical Year Historical Year 67,996 \$ 54,621	Historical Year	Historical Year	Historical Year			Historical Year Historical	Historical Year Historical	Historical Year Historical

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Appendix 2-FA

Renewable Generation Connection Investment Summary (past investments or over the future rate setting period)

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

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

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

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

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

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

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

Past Investments with No Recovery. The distributor has made investments in the past (during the IRM Years), but has not received approval for these projects and therefore did not receive

revenue from the IESO under Regulation 330/09 and did not receive ratepayer revenue for the direct benefit portion of the investment.

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

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

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

Part A											Test Ye	ar								
REI Investments (Direct Benefit at 6%)	2	020		2021		2022		2023		2024	2025		2026		202	7	2028		2029)
Project 1																				
Name: REI Connection Project																				
Capital Costs		\$0		\$0		\$0		\$0		\$0	\$0		\$0		\$0		\$0		\$0	
Incremental OM&A (Start-Up)		\$0		\$0		\$0		\$0		\$0	\$0		\$0		\$0		\$0		\$0	
Incremental OM&A (Ongoing)		\$0		\$0		\$0		\$0		\$0	\$0		\$0		\$0	1	\$0		\$0	
Project 2																				
Name: REI Connection Project																				
Capital Costs		\$0		\$0		\$0		\$0		\$0	\$0		\$0		\$0		\$0		\$0	
Incremental OM&A (Start-Up)		\$0		\$0		\$0		\$0		\$0	\$0		\$0		\$0		\$0		\$0	
Incremental OM&A (Ongoing)		\$0		\$0		\$0		\$0		\$0	\$0		\$0		\$0		\$0		\$0	
Project 3																				
Name: REI Connection Project																				
Capital Costs		\$0		\$0		\$0		\$0		\$0	\$0		\$0		\$0		\$0		\$0	
Incremental OM&A (Start-Up)		\$0		\$0		\$0		\$0		\$0	\$0		\$0		\$0		\$0		\$0	
Incremental OM&A (Ongoing)		\$0		\$0		\$0		\$0		\$0	\$0		\$0		\$0		\$0		\$0	
Project 4 Name: REI Connection Project																				
Capital Costs		**		**		-00		00		**			\$0				-00		***	
Incremental OM&A (Start-Up)		\$0 ***		\$0 \$0		\$0 \$0		\$0 \$0		\$0 \$0	\$0		\$0 \$0		\$0		\$0		\$0	
Incremental OM&A (Start-Up) Incremental OM&A (Ongoing)		\$0 \$0		\$0 \$0		\$0 \$0		\$0		\$0	\$0 \$0		\$0 \$0		\$0 \$0		\$0 \$0		\$0 \$0	
incremental OM&A (Ongoing)		\$0		\$0		\$0		\$0		\$0	\$0		\$0		\$0		\$0		\$0	
Project 5																				
Name: REI Connection Project																				
Capital Costs		\$0		\$0		\$0		\$0		\$0	\$0		\$0		\$0		\$0		\$0	
Incremental OM&A (Start-Up)		\$0 \$0		\$0		\$0		\$0		\$0	\$0		\$0		\$0		\$0		\$0	
Incremental OM&A (Orgoing)		\$0		\$0		\$0		\$0		\$0	\$0		\$0		\$0		\$0		\$0	
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Total Capital Costs	\$		\$		-	\$	\$		_	\$ -	\$		\$	- \$			\$	- \$		-
Total Incremental OM&A (Start-Up)	\$		- 1		-	\$	\$			\$ -	\$		\$	- \$			\$	- \$		-
Total Incremental OM&A (Ongoing)	\$		- 1		-	\$	\$			\$ -	\$		\$	- \$			\$	- \$		-
(* 3* 3/																				

Part B										Te	st Year								
Expansion Investments (Direct Benefit at 17%)	20	20	2021	2022		- 2	2023	2024			2025	2026		2027		2028		- :	2029
Project 1																			
Name: Expansion Connection Project																			
Capital Costs	\$	0	\$0	\$0			\$0	\$0			\$0	\$0		\$0		\$0			\$0
Incremental OM&A (Start-Up)		0	\$0	\$0			\$0	\$0			\$0	\$0		\$0		\$0			\$0
Incremental OM&A (Ongoing)	\$	0	\$0	\$0			\$0	\$0			\$0	\$0		\$0		\$0			\$0
Project 2																			
Name: Expansion Connection Project																			
Capital Costs	\$	0	\$0	\$0			\$0	\$0			\$0	\$0		\$0		\$0			\$0
Incremental OM&A (Start-Up)	\$	0	\$0	\$0			\$0	\$0			\$0	\$0		\$0		\$0			\$0
Incremental OM&A (Ongoing)	\$	0	\$0	\$0			\$0	\$0			\$0	\$0		\$0		\$0			\$0
Project 3																			
Name: Expansion Connection Project																			
Capital Costs	c	0	\$0	\$0			\$0	\$0			\$0	\$0		\$0		\$0			\$0
Incremental OM&A (Start-Up)		10	\$0	\$0			\$0	\$0			\$0	\$0		\$0		\$0			\$0
Incremental OM&A (Ongoing)		0	\$0	\$0			\$0	\$0			\$0	\$0		\$0		\$0			\$0
indeficition divides (Origonia)	4		ΨΟ	ΨΟ			\$ 0	ΨŪ			ΨΟ	ΨΟ		ΨΟ		ΨU			ΨΟ
Project 4																			
Name: Expansion Connection Project																			
Capital Costs	e	0	\$0	\$0			\$0	\$0			\$0	\$0		\$0		\$0			\$0
Incremental OM&A (Start-Up)		10	\$0	\$0			\$0	\$0			\$0	\$0		\$0		\$0			\$0
Incremental OM&A (Ongoing)		0	\$0	\$0			\$0	\$0			\$0	\$0		\$0		\$0			\$0
incremental Olilian (Origonia)	4	10	φυ	φU			9 0	φ0			φυ	φυ		φ0		9 0			90
Project 5																			
Name: Expansion Connection Project																			
Capital Costs	e	0	\$0	\$0			\$0	\$0			\$0	\$0		\$0		\$0			\$0
Incremental OM&A (Start-Up)		0	\$0	\$0			\$0	\$0			\$0	\$0		\$0		\$0			\$0
Incremental OM&A (Ongoing)		0	\$0	\$0			\$0	\$0			\$0	\$0		\$0		\$0			\$0
incremental Owax (Ongoing)	4	10	φυ	φU			φυ	\$0			φυ	φυ		φU		φU			90
Total Capital Costs	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	- \$		-	\$	-	\$	-
Total Incremental OM&A (Start-Up)	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	- \$		-	\$	-	\$	-
Total Incremental OM&A (Ongoing)	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	- \$		-	\$	-	\$	-

Appendix 2-FB

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

This table will calculate the distributor/provincial shares of the investments entered in Part A of Appendix 2-FA.

Enter values in green shaded cells: WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage.

Rate Riders related to the direct benefit portion of the renewable investments are not calculated for the Test Year as these assets and costs are already in the distributor's rate base/revenue requirement.

1	Northern Ontario Wires	Inc.2017			2020				- 2	2021				:	2022					2023				- 2	2024			
					ect Benefi		vincial			Benefit		vincial			Benefit		vincial		Dire	ct Benefit		ovincial		Direc	t Benefi		vincial	
			Tot	al	6%		94%	Total		6%	9	4%	Total		6%	9	14%	Total		6%		94%	Total		6%		94%	Total
t Fixed Assets (average)			\$	- \$	-	\$	-	\$ -	\$	-	\$	-	\$ -	\$	-	\$	-	\$	- \$	-	\$	-		- \$	-	\$	-	\$
remental OM&A (on-going, N/A for Provinci	al Recovery)		\$0	\$	-	\$	-	\$0	\$	-	\$	-	\$0	\$	-	\$	-	\$0	\$	-	\$	-	\$0	\$	-	\$	-	\$0
remental OM&A (start-up, applicable for Pro			\$0	\$	-	\$	-	\$0	\$	-	\$	-	\$0	\$	-	\$	-	\$0	\$	-	\$	-	\$0	\$	-	\$	-	\$0
basing Year vs. Test Year	2017	2025																										
owance for Working Capital (enter rate)	7.50%			\$		\$	-		\$	-	\$	-		\$	-	\$	-		\$		\$	-		\$	-	\$	-	
te Base				\$	-	\$	-		\$	-	\$	-		\$	-	\$	-		\$	-	\$	-		\$	-	\$	-	
basing Year vs. Test Year	2017	2025																										
emed ST Debt	4.00%	4.00%		s	_	s	_		s	_	s	-		s	_	S	-		s		s	_		s	_	s	_	
emed LT Debt	56.00%	56.00%		Š		s			s	_	Š	-		s	_	Š	-		Š	_	Š			Š		Š	_	
emed Equity	40.00%	40.00%		Š					s		Š	-		Š	_	Š	-		Š	_	-			Š			_	
uniou Equity	40.00%	40.00%		•		•			•		•			•		•			•		•			•		•		
Interest (enter rate)				\$		\$	-		\$	-	\$	-		\$	-	\$	-		\$	-	\$	-		\$	-	\$	-	
Interest (enter rate)				\$		\$	-		\$	-	\$	-		\$	-	\$	-		\$	-	\$	-		\$	-	\$	-	
turn on Equity (enter rate)	8.78%			\$	-	\$	-		\$	-	\$	-		\$	-	s	-		\$	-	\$	-		\$	-	\$	-	
st of Capital Total				\$		\$	-		\$	-	\$	-		\$	-	\$	-		\$	-	\$	-	_	\$	-	\$	-	
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nthly Amount Paid by IESO						s					S					9					-	-	-			S	-	

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. 33009 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." Obstitutions that have included eligible investments have included eligible investments have account significant for the purpose of variance account. Shall shall shall be a

PILs	Calculation	

Income Tax		2020 Direct Benefit Provincial	2021 Direct Benefit Provincial	2022 Direct Benefit Provincial	2023 Direct Benefit Provincial	2024 Direct Benefit
Net Income - ROE on Rate Base Amortization (6% DB and 94% P) CCA (6% DB and 94% P) Taxable income		\$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ \$ - \$ \$ - \$
Tax Rate (to be entered)	2025	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00%
Income Taxes Payable Gross Up Income Taxes Payable		s - s -	\$ - \$ - \$ - \$	s - s -	s - s -	\$ - \$ \$ - \$
Grossed Up PILs		\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$
		2020 2021 20			2029 2030	
Net Fixed Assets Enter applicable amortization in years: 40 Opening Gross Fixed Assets Capital Additions Closing Gross Fixed Assets		\$ - \$ \$ - \$ - \$ \$ - \$ - \$	- \$ - \$ - \$	- \$ - \$ - \$	- \$ - \$ - - \$ - \$ - - \$ - \$ -	
Opening Accumulated Amortization Current Year Amortization (before additions) Capital Additions Amortization (half year) Closing Accumulated Amortization		\$ - \$ \$ - \$ - \$ \$ - \$ - \$ \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$	- S - S - S - S - S - S	- \$ - \$ - - \$ - \$ - - \$ - \$ -	
Opening Net Fixed Assets Closing Net Fixed Assets Average Net Fixed Assets		\$ - \$ - \$ \$ - \$ - \$ \$ - \$ - \$	- \$ - \$ - \$		- \$ - \$ - - \$ - \$ - - \$ - \$	
UCC for PILs Calculation			Test Ye			
		2020 2021 20		2026 2027 2028		
Opening UCC Capital Additions		\$ - <u>\$ - \$</u> \$ - \$		- \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - - \$ - \$ -	

UCC Before Half Year Rule Capital Additions (half year) Reduced UCC CCA Rate Class (to be entered) CCA Rate (to be entered) CCA Closing UCC

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	est Year																								
_	2025						2026						2027					2028						2029	
Dire	ct Benefit	F	Provincial			Direc	ct Benefit	P	rovincial			Direc	t Benefit	- 1	Provincial		Dire	ct Benefit	P	rovincial			Direc	t Benefit	Provincial
	6%		94%		Total		6%		94%		Total		6%		94%	Total		6%		94%		Total		6%	94%
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	Test	Year																			
	20	25			20	26			2	027				20:	28					202	9
Direct	Benefit	Provincial		Direct B	enefit	Provin	cial	Direct	t Benefit	Pro	vincial		Direct Be	nefit	Pro	vincial			irect Ben	efit	Provincial
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Appendix 2-FC

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

This table will calculate the distributor/provincial shares of the investments entered in Part B of Appendix 2-FA.

Inits table will calculate the distributory provinces states or the investments entered in Parts of Appeloids 2-PA.

Enter values in green shaded cells: WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA class and percentage.

For historical investments, enter these variables that were approved in your last cost of service test year. For test year and beyond, enter variables as in the application.

Rate Riders related to the direct benefit portion of the renewable investments are not calculated for the Test Year as these assets and costs are already in the distributor's rate base/revenue requirement.

			2020		1		2021				2	2022				2023			1	20)24		T
		Dire	ct Benefit	Provincial	•	Dire	ct Benefit	Provin	cial		Direct	Benefit	Provincia	1		Direct Bene	lit	Provincial		Direct	Benefit	Provincia	
	Tot	al	17%	83%	Total		17%	83%	6	Total	1	17%	83%		Total	17%		83%	Total		17%	83%	Total
Net Fixed Assets (average) Incremental OM&A (on-going, NIA for Provincial Recovery) Incremental OM&A (start-up, applicable for Provincial Recovery) Rebasing Year vs. Test Year 2017 2025	\$ \$0 \$0		-	\$ - \$ - \$ -	\$0 \$0	- \$ \$ \$	-	\$ \$ \$	- \$ -	\$0 \$0	\$ \$ \$:	\$ - \$ -		\$0 \$0	\$	- \$ - \$ - \$	-	\$ - \$0 \$0	\$ \$	-	\$ - \$ -	\$0 \$0
Allowance for Working Capital (enter rate) 7.50% Rate Base		\$	-		_	\$			-		\$	-					- \$ - \$		-	\$		\$ -	
Deemed ST Debt 2017 2025 Deemed ST Debt 4.00% 4.00% Deemed LT Debt 56.00% 56.00% Deemed Equity 40.00% 40.00%		s s s	:			\$ \$ \$:	-	:		\$ \$ \$:				s	- \$ - \$			\$ \$ \$	-	\$ - \$ - \$ -	
ST Interest (enter rate) 0.00% LT Interest (enter rate) 0.00% Return on Equity (enter rate) 8.78% Cost of Capital Total		\$ \$ \$	-	\$ - \$ -	_	\$ \$ \$	-		· -		\$ \$ \$	-	\$ - \$ -	· 		\$	- \$ - \$ - \$	-	- -	\$ \$ \$	-	\$ - \$ -	_
OM&A Amortization Grossed-up PILs	\$	- \$ - \$:	\$ - \$ - \$ -	\$	- \$ - \$:	\$ \$ \$	- - \$	-	\$ \$ \$			- - \$	-	s	- \$ - \$ - \$	-	s -	\$ \$ \$	-	\$ - \$ - \$ -	\$ -
Revenue Requirement		\$	-	\$ -		\$	-	\$	-		\$		\$ -	=		\$	- \$	-		\$	-	\$ -	
Provincial Rate Protection				\$ -				\$	_				\$ -					-	_			\$ -	
Monthly Amount Paid by IESO				\$ -	_			\$					\$ -	<u> </u>			\$	-	-			\$ -	_

Note: 1: The distributor should follow the regulatory accounting set out in the Accounting Procedure Handbook Guistance FAQs issued in March 2015. Q10 of the APH FAQs states that: "For approved eligible investments as defined under O. Reg. 33,009 under the O.E.B. 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 ESO." The answer for Q10 provides the accounting guistance for this variance account. State Scoutin Preserved FAQs states that: "For approved eligible investments to connect quarter preserved from the ESO." The answer for C10 provides the accounting guistance for this variance account. State Scoutin Preserved FAQs states that are stated from the ESO." The answer for purposes of injection of the section ### PILs Calculation

			2020			2	121			2022	1	20	123
Income Tax			Direct Benefit	Provincial		Direct Benefit	Provincial	_	Direct Benefit	Provincial	-	Direct Benefit	Provincial
Net Income - ROE on Rate Base			s - s			s -	s -		s -	s -		s -	\$ -
Amortization (6% DB and 94% P)			S - S	-		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
CCA (6% DB and 94% P)			S - S	-		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Taxable income	2017	2025	s - s	-		\$ -	\$ -	_	\$ -	\$ -	-	\$ -	\$ -
Tax Rate (to be entered)	2017	2025	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
Income Taxes Payable Gross Up			\$ - \$	-		\$ -	\$ -	_	\$ -	\$ -	-	\$ -	\$ -
Income Taxes Payable			s - s			s -	s -		s -	s -		s -	\$ -
Grossed Up PILs			\$ - \$			\$ -	\$ -	_	\$ -	\$ -	_	\$ -	\$ -
								Test Year					
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Net Fixed Assets													
Enter applicable amortization in years:	40		_										
Opening Gross Fixed Assets			\$			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions			\$ - \$			\$ -					\$ -	\$ -	
Closing Gross Fixed Assets			<u>s</u> - s	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Opening Accumulated Amortization			0 \$		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Amortization (before additions)			s - s	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions Amortization (half year)			S - S		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Accumulated Amortization			<u>s</u> - s	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Opening Net Fixed Assets			s - s		s -	s -	s -	s -	s -	s -	\$ -	s -	\$ -
Closing Net Fixed Assets			S - S	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Average Net Fixed Assets			S - S	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UCC for PILs Calculation								Test Year					
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
									-				
Opening UCC			0 \$	-	s -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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UCC Before Half Year Rule			S - S	-		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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Appendix 2-G Service Reliability and Quality Indicators

Service Reliability

Index	Exclu	iding Loss of	f Supply and	Major Event	Days	Includin	g Major Ever	nt Days, Excl	luding Loss o	of Supply	Includ	ing Loss of Sup	oply, Excludi	ng Major Eve	nt Days	Including	Loss of	Supply and	i Major Ev	ent 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%

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30-Aug-24 Date:

Appendix 2-H Other Operating Revenue

USoA#	USoA Description	201	17 Actual ²	2	018 Actual ²	2	2019 Actual ²	20	020 Actual ²	_2	2021 Actual ²	20	22 Actual ²	2	023 Actual	В	ridge Year	T	est 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			-\$		\$		\$		\$	-					-\$	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	\$	-	\$	-	\$		\$	-	S		S	-				-,-		
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	\$	-	\$		\$		\$		S		s	-	Ť					
4310	Regulatory Credits	\$	-	\$	-	\$		\$	-	s		s	-						
4315	Revenues from Electric Plant Leased to Others	\$	-	\$	-	\$		\$	-	s		s	-						
4320	Expenses of Electric Plant Leased to Others	\$	-	\$	-	\$		\$	-	\$		\$	-						
4325	Revenues from Merchandise	-\$		<u>-\$</u>	12,211	-\$	17,795	-\$	8,890	-\$		-\$	8,638	-\$	9.984	-\$	6,000	-\$	6.000
4330	Costs and Expenses of Merchandising	\$	-	\$	- 12,211	\$	-	\$		\$		S	-	 	0,004	Ψ	0,000	<u> </u>	0,000
4335	Profits and Losses from Financial Instrument Hedges	\$	-	\$		\$	-	\$		\$		\$							
4340	Profits and Losses from Financial Instrument Investments	\$	-	\$		\$	-	\$		S		s	-	\vdash					
4345	Gains from Disposition of Future Use Utility Plant	\$	-	\$		\$	-	\$		S		s		-					
4350	Losses from Disposition of Future Use Utility Plant	\$	-	\$		\$		\$		S		s	-	\vdash					
4355	Gain on Disposition of Utility and Other Property	\$		\$		\$		\$	-	\$		\$		\vdash					
4357	Gain from Retirement of Utility and Other Property	\$	- :	\$		\$	- :	\$		\$		\$		\vdash					
4360	Loss on Disposition of Utility and Other Property	\$	8,431	\$	9.965	\$	18,509	\$	5,324	S		\$	5,619	\$	9.157	\$			
4362	Loss from Retirement of Utility and Other Property	\$	0,431	\$	9,900	\$		\$	5,324	\$		\$	5,619	Ф	9,137	Φ			
4365	Gains from Disposition of Allowances for Emission	\$		\$		\$		\$		\$		\$		_					
			-		-		-		-					-					
4370	Losses from Disposition of Allowances for Emission	\$	-	\$	-	\$		\$	-	\$		\$	-	_	740	_	740	_	710
4375	Revenues from Non Rate-Regulated Utility Operations	-\$		-\$	56,076	-\$	17,152	-\$	765	-\$		-\$	710	-\$	710	-\$	710	-\$	710
4380	Expenses of Non Rate-Regulated Utility Operations	\$	-	\$	-	\$	-	\$	-	\$		\$	-	_					
4385	Non Rate-Regulated Utility Rental Income	\$	-	\$		\$		\$		\$		\$	-	_		_			
4390	Miscellaneous Non-Operating Income	-\$		-\$	5,081	-\$	25,045	-\$	281	-\$		-\$	200	-\$	558	\$	-	\$	-
4395	Rate-Payer Benefit Including Interest	\$	-	\$	-	\$	-	\$	-	\$		\$	-	_					
4398	Foreign Exchange Gains and Losses, Including Amortization	\$	-	\$	-	\$	-	\$	-	\$		\$	-						
4405	Interest and Dividend Income	-\$		-\$	11,310	-\$	11,185	-\$	5,890	-\$		-\$	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	-\$		-\$		-\$	17,431	-\$	17,341	-\$		-\$	17,352	-\$	17,383				
4080	DVA PILS CCA	\$	-	\$	-	\$	9,531	\$	6,380	\$	3,858	\$	23,076	\$	10,899	\$	-	\$	-
		L								L									
			470.00		107.05		100.05		101.05-	ļ	000 45-		000.05		004.55		000.00		04.0
	us Service Revenues	-\$	179,238		187,269		196,906		191,227				200,881		204,530		220,017		34,311
Late Paymer		-\$	78,937		95,546			-\$	44,206				17,551		21,956		27,419		21,200
	ating Revenues	-\$		-\$	129,290					\$			129,038		135,442	-\$	130,518		178,027
Other Incom	ne or Deductions	-\$		-\$	74,714			\$	4,122	\$		-\$	3,260	-\$	48,294	-\$		-\$	14,311
Total	<u> </u>	-\$	435,769	-\$	486,819	-\$	458,181	-\$	376,061	-\$	353,235	-\$	350,730	-\$	410,222	-\$	392,265	-\$	247,849

 Description
 Account(s)

 Specific Service Charges:
 4235

 Late Payment Charges:
 4225

 Other Distribution Revenues:
 4822 4084, 4086, 4090, 4205, 4210, 4215, 4220, 4230, 4240, 4245

 Other Income and Expenses:
 4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4357, 4360, 4362, 4365, 4370, 4375, 4380, 4385, 4390, 4395, 4398, 4405, 4410, 4415, 4420

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

Account Breakdown Details

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

Example: Account 4405 - Interest and Dividend Income

	2017 Actual ²	2018 Actual ²	2019 Actual ²	2020 Actual ²	2021 Actual ²	2022 Actual ²	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
Short-term Investment Interest									
Bank Deposit Interest									
Miscellaneous Interest Revenue									
etc.1									
						, and the second	, and the second		
Total	\$ -	\$ -	\$ -	\$ -	S -	S -	S -	S -	\$ -

List and specify any other interest revenue.

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 Actual² | 2018 Actual² | 2019 Actual² | 2020 Actual² | 2017 | 2018 | 2019 | 2020 2021 Actual² | 2022 Actual² | 2023 Actual 2021 | 2022 | 2023 Test Year 2025 MIFRS Reporting Basis
Retailer Monthly Variable Charge (NET) MIFRS 686 \$ 7.815 Total 0 | \$ 1-\$ Account 4084 - Service Transaction Requests | 2017 Actual* | 2018 Actual* | 2019 Actual* | 2020 Actual* | 2021 Actual* | 2022 Actual* | 2023 Actual | Bridge Year | 2024 | 2024 | 2025 | 2024 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2026 | 2026 | 2026 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2027 | 2 Test Year MIFRS MIFRS MIFRS MIFRS MIFRS MIFRS MIFRS MIFRS MIFRS Reporting Basis Arrear Cert
Service Transaction request 150 \$ 243 Total Account 4210 - Rent from Electric Property | 2017 Actual² | 2018 Actual² | 2019 Actual² | 2020 Actual² | 2021 Actual² | 2022 Actual² | 2023 Actual | Bridge Year | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 | 2025 | 2024 | 2024 | 2025 | 2025 | 2024 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 202 Test Year Reporting Basis
Building
Vehicle Rent
Pole Attachment MIFRS 4,800 MIFRS MIFRS MIFRS MIFRS MIFRS MIFRS TGB Rental 24,000 -\$ 12,051 -\$ Total Account 4215 - Other Utility Operating Income 2020 Actual² 2020 MIFRS Bridge Year 2024 MIFRS Test Year 2025 MIFRS 2022 MIFRS 2023 MIFRS Reporting Basis Other Utility Operating Income 5.383 Total 14.229 -Account 4245 - Government and Other Assistance | 2017 Actual² | 2018 Actual² | 2019 Actual² | 2020 Actual² | 2021 Actual² | 2022 Actual² | 2023 Actual | Bridge Year | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | Test Year 2025 MIFRS Reporting Basis MIFRS MIFRS MIFRS MIFRS MIFRS MIFRS MIFRS MIFRS Other Assistance credited to Income
Apprenticeship Tax Credit 1.649 3.471 -\$ 3.566 -\$ Total 3.566 -\$ 3.566 -\$ 3.566 -\$ 3.566 -\$ 5.215 -\$ 3.566 -\$ 3.566 Account 4325 - Revenue from Merchandising 2017 Actual² | 2018 Actual² | 2019 Actual² | 2020 Actual² | 2021 Actual² | 2022 Actual Bridge Year 2024 Test Year Reporting Basis Sundry Revenue Total Account 4375 -Revenues from Non-Utility Operations | 2017 Actual² | 2018 Actual² | 2019 Actual² | 2020 Actual² | 2021 Actual² | 2022 Actual² | 2023 Actual | Bridge Year | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2028 | 2028 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 2029 | 202 Reporting Basis MicroFIT Revenue CDM Revenue MIFRS 842 -\$ 55,234 -\$ 842 16,310 765 -\$

842 -\$

Total

56,076 -\$

Account 4360 - Loss on Disposition	2017 Actual ²	2018 Actual ²	2019 Actual ²	2020 Actual ²	2021 Actual ²	2022 Actual ²	2023 Actual	Bridge Year	Test Year
	2017 Actual-	2016 Actual-	2019 Actual-	2020 Actual-	2021 Actual	2022 Actual-	2023 Actual 2023	2024	2025
Reporting Basis	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	\$ -	\$ -
	7 - 5,151	,,,,,,,	,	,	* 0,2	, ,,,,,	,	Ť	*
	-								
Total	\$ 8,431	\$ 9,965	\$ 18,509	\$ 5,324	\$ 8,272	\$ 5,619	\$ 9,157	9 -	\$ -
Total	φ 0,431	φ 9,900	Φ 10,509	Φ 3,324	9 0,272	9 3,019	φ 9,137	\$ -	φ -
Account 4390 - Misc. Non Operating Income									
	2017 Actual ²	2018 Actual ²	2019 Actual ²	2020 Actual ²	2021 Actual ²	2022 Actual ²	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
Misc Non Operating Income	-\$ 3,099	-\$ 5,081	-\$ 25,045	-\$ 281	-\$ 5		-\$ 558	\$ -	\$ -
Total	\$ 2,000	¢ 5004	e 25.045	¢ 204	e -	\$ 200	¢ 550	(c	¢
Total	-\$ 3,099	-\$ 5,081	-\$ 25,045	-\$ 281	-\$ 5	-\$ 200	-\$ 558	\$ -	\$ -
Account 4405 - Interest and Dividend Income	-								
Account 4400 - Interest and Dividend Income	2017 Actual2	2018 Actual ²	2019 Actual2	2020 Actual2	2021 Actual ²	2022 Actual ²	2023 Actual	Bridge Year	Test Year
	2017 Actual-	2018 Actual*	2019 Actual-	2020 Actual-	2021 Actual	2022 Actual-	2023 Actual 2023	2024	2025
Reporting Basis	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
Interest on DVA's	-\$ 5,231				-\$ 2,491				-\$ 5,136
	7,	* *,		,	-,	,	,		
Total	-\$ 7,818	-\$ 11,310	-\$ 11,185	-\$ 5,890	-\$ 3,538	-\$ 22,407	-\$ 57,099	-\$ 7,601	-\$ 7,601
4000 Otanidani Orania Orania Administrativa Ohanna	-								
4080 - Standard Supply Service Administrative Charge									
	2017 Actual2	2010 Actual2	2010 Actual ²	2020 Actual ²	2021 Actual2	2022 Actuals	2022 Actual	Bridge Veer	Toet Voor
		2018 Actual ²	2019 Actual ²	2020 Actual ²	2021 Actual ²	2022 Actual ²	2023 Actual	Bridge Year	Test Year
Penorting Racie	2017	2018	2019	2020	2021	2022	2023	2024	2025
Reporting Basis Standard Supply Service Administrative Charge	2017 MIFRS	2018 MIFRS	2019 MIFRS	2020 MIFRS	2021 MIFRS	2022 MIFRS	2023 MIFRS		
Reporting Basis Standard Supply Service Administrative Charge	2017	2018 MIFRS	2019 MIFRS	2020 MIFRS	2021 MIFRS	2022	2023 MIFRS	2024	2025
Reporting Basis Standard Supply Service Administrative Charge	2017 MIFRS	2018 MIFRS	2019 MIFRS	2020 MIFRS	2021 MIFRS	2022 MIFRS	2023 MIFRS	2024	2025
Reporting Basis Standard Supply Service Administrative Charge	2017 MIFRS	2018 MIFRS	2019 MIFRS	2020 MIFRS	2021 MIFRS	2022 MIFRS	2023 MIFRS	2024	2025
Reporting Basis Standard Supply Service Administrative Charge	2017 MIFRS	2018 MIFRS	2019 MIFRS	2020 MIFRS	2021 MIFRS	2022 MIFRS	2023 MIFRS	2024	2025
Reporting Basis Standard Supply Service Administrative Charge	2017 MIFRS	2018 MIFRS	2019 MIFRS	2020 MIFRS	2021 MIFRS	2022 MIFRS	2023 MIFRS	2024	2025
Reporting Basis Standard Supply Service Administrative Charge	2017 MIFRS	2018 MIFRS	2019 MIFRS	2020 MIFRS	2021 MIFRS	2022 MIFRS	2023 MIFRS	2024	2025
Standard Supply Service Administrative Charge	2017 MIFRS -\$ 17,294	2018 MIFRS -\$ 17,349	2019 MIFRS -\$ 17,431	2020 MIFRS -\$ 17,341	2021 MIFRS -\$ 17,319	2022 MIFRS -\$ 17,352	2023 MIFRS -\$ 17,383	2024 MIFRS \$	2025 MIFRS \$ -
Reporting Basis Standard Supply Service Administrative Charge	2017 MIFRS	2018 MIFRS -\$ 17,349	2019 MIFRS -\$ 17,431	2020 MIFRS -\$ 17,341	2021 MIFRS -\$ 17,319	2022 MIFRS -\$ 17,352	2023 MIFRS -\$ 17,383	2024 MIFRS \$	2025
Standard Supply Service Administrative Charge	2017 MIFRS -\$ 17,294	2018 MIFRS -\$ 17,349	2019 MIFRS -\$ 17,431	2020 MIFRS -\$ 17,341	2021 MIFRS -\$ 17,319	2022 MIFRS -\$ 17,352	2023 MIFRS -\$ 17,383	2024 MIFRS \$	2025 MIFRS \$ -
Standard Supply Service Administrative Charge	2017 MIFRS -\$ 17,294 -\$ 17,294	2018 MIFRS -\$ 17,349 -\$ 17,349	2019 MIFRS -\$ 17,431	2020 MIFRS -\$ 17,341	2021 MIFRS -\$ 17,319 -\$ 17,319	2022 MIFRS -\$ 17,352 -\$ 17,352	2023 MIFRS -\$ 17,383	2024 MIFRS \$ -	2025 MIFRS \$ -
Standard Supply Service Administrative Charge Total	2017 MIFRS -\$ 17,294 -\$ 17,294 -\$ 17,294	2018 MIFRS -\$ 17,349 -\$ 17,349 2018 Actual ²	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ²	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ²	2021 MIFRS -\$ 17,319 -\$ 17,319	2022 MIFRS -\$ 17,352 -\$ 17,352 2022 Actual ²	2023 MIFRS -\$ 17,383 -\$ 17,383	2024 MIFRS \$ -	2025 MIFRS \$ -
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA	2017 MIFRS -\$ 17,294 -\$ 17,294 2017 Actual ² 2017	2018 MIFRS -\$ 17,349 -\$ 17,349 2018 Actual ² 2018	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020	2021 MIFRS -\$ 17,319 -\$ 17,319 -\$ 17,319	2022 MIFRS -\$ 17,352 -\$ 17,352 -\$ 17,352 2022 Actual ² 2022	2023 MIFRS -\$ 17,383 -\$ 17,383 2023 Actual 2023	2024 MIFRS \$	2025 MIFRS \$ - \$ - \$ \$ -
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA Reporting Basis	2017 MIFRS -\$ 17,294 -\$ 17,294 -\$ 17,294	2018 MIFRS -\$ 17,349 -\$ 17,349 2018 Actual ²	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019 MIFRS	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020 MIFRS	2021 MIFRS -\$ 17,319 -\$ 17,319	2022 MIFRS -\$ 17,352 -\$ 17,352 2022 Actual ² 2022 MIFRS	2023 MIFRS -\$ 17,383 -\$ 17,383 2023 Actual 2023 MIFRS	2024 MIFRS \$ -	2025 MIFRS \$ -
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA	2017 MIFRS -\$ 17,294 -\$ 17,294 2017 Actual ² 2017	2018 MIFRS -\$ 17,349 -\$ 17,349 2018 Actual ² 2018	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020	2021 MIFRS -\$ 17,319 -\$ 17,319 -\$ 17,319	2022 MIFRS -\$ 17,352 -\$ 17,352 -\$ 17,352 2022 Actual ² 2022	2023 MIFRS -\$ 17,383 -\$ 17,383 2023 Actual 2023	2024 MIFRS \$	2025 MIFRS \$ - \$ - \$ \$ -
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA Reporting Basis	2017 MIFRS -\$ 17,294 -\$ 17,294 2017 Actual ² 2017	2018 MIFRS -\$ 17,349 -\$ 17,349 2018 Actual ² 2018	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019 MIFRS	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020 MIFRS	2021 MIFRS -\$ 17,319 -\$ 17,319 -\$ 17,319	2022 MIFRS -\$ 17,352 -\$ 17,352 2022 Actual ² 2022 MIFRS	2023 MIFRS -\$ 17,383 -\$ 17,383 2023 Actual 2023 MIFRS	2024 MIFRS \$	2025 MIFRS \$ - \$ - \$ \$ -
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA Reporting Basis	2017 MIFRS -\$ 17,294 -\$ 17,294 2017 Actual ² 2017	2018 MIFRS -\$ 17,349 -\$ 17,349 2018 Actual ² 2018	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019 MIFRS	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020 MIFRS	2021 MIFRS -\$ 17,319 -\$ 17,319 -\$ 17,319	2022 MIFRS -\$ 17,352 -\$ 17,352 2022 Actual ² 2022 MIFRS	2023 MIFRS -\$ 17,383 -\$ 17,383 2023 Actual 2023 MIFRS	2024 MIFRS \$	2025 MIFRS \$ - \$ - \$ \$ -
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA Reporting Basis	2017 MIFRS -\$ 17,294 -\$ 17,294 2017 Actual ² 2017	2018 MIFRS -\$ 17,349 -\$ 17,349 2018 Actual ² 2018	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019 MIFRS	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020 MIFRS	2021 MIFRS -\$ 17,319 -\$ 17,319 -\$ 17,319	2022 MIFRS -\$ 17,352 -\$ 17,352 2022 Actual ² 2022 MIFRS	2023 MIFRS -\$ 17,383 -\$ 17,383 2023 Actual 2023 MIFRS	2024 MIFRS \$	2025 MIFRS \$ - \$ - \$ \$ -
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA Reporting Basis	2017 MIFRS -\$ 17,294 -\$ 17,294 2017 Actual ² 2017	2018 MIFRS -\$ 17,349 -\$ 17,349 2018 Actual ² 2018	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019 MIFRS	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020 MIFRS	2021 MIFRS -\$ 17,319 -\$ 17,319 -\$ 17,319	2022 MIFRS -\$ 17,352 -\$ 17,352 2022 Actual ² 2022 MIFRS	2023 MIFRS -\$ 17,383 -\$ 17,383 2023 Actual 2023 MIFRS	2024 MIFRS \$	2025 MIFRS \$ - \$ - \$ \$ -
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA Reporting Basis	2017 MIFRS -\$ 17,294 -\$ 17,294 2017 Actual ² 2017	2018 MIFRS -\$ 17,349 -\$ 17,349 2018 Actual ² 2018	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019 MIFRS	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020 MIFRS	2021 MIFRS -\$ 17,319 -\$ 17,319 -\$ 17,319	2022 MIFRS -\$ 17,352 -\$ 17,352 2022 Actual ² 2022 MIFRS	2023 MIFRS -\$ 17,383 -\$ 17,383 2023 Actual 2023 MIFRS	2024 MIFRS \$	2025 MIFRS \$ - \$ - \$ \$ -
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA Reporting Basis DVA PILS CCA	2017 MIFRS -\$ 17.294 -\$ 17.294 -\$ 17.294 	2018 MIFRS -\$ 17,349 -\$ 17,349 -\$ 17,349 2018 Actual ² 2018 MIFRS \$ -	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019 MIFRS \$ 9,531	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020 MIFRS \$ 6,380	2021 MIFRS -\$ 17,319 -\$ 17,319 -\$ 17,319 2021 Actual 2021 MIFRS \$ 3,858	2022 MIFRS -\$ 17,352 -\$ 17,352 2022 Actual ² 2022 MIFRS \$ 23,076	2023 MIFRS -\$ 17,383 -\$ 17,383 2023 Actual 2023 MIFRS \$ 10,899	\$ - Bridge Year 2024 MIFRS \$ -	2025 MIFRS \$ - \$ - \$ \$ -
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA Reporting Basis	2017 MIFRS -\$ 17,294 -\$ 17,294 2017 Actual ² 2017	2018 MIFRS -\$ 17,349 -\$ 17,349 2018 Actual ² 2018	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019 MIFRS	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020 MIFRS \$ 6,380	2021 MIFRS -\$ 17,319 -\$ 17,319 -\$ 17,319 2021 Actual 2021 MIFRS \$ 3,858	2022 MIFRS -\$ 17,352 -\$ 17,352 2022 Actual ² 2022 MIFRS	2023 MIFRS -\$ 17,383 -\$ 17,383 2023 Actual 2023 MIFRS \$ 10,899	\$ - Bridge Year 2024 MIFRS \$ -	2025 MIFRS \$ - \$ - \$ \$ -
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA Reporting Basis DVA PILS CCA Total	2017 MIFRS -\$ 17.294 -\$ 17.294 -\$ 17.294 	2018 MIFRS -\$ 17,349 -\$ 17,349 -\$ 17,349 2018 Actual ² 2018 MIFRS \$ -	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019 MIFRS \$ 9,531	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020 MIFRS \$ 6,380	2021 MIFRS -\$ 17,319 -\$ 17,319 -\$ 17,319 2021 Actual 2021 MIFRS \$ 3,858	2022 MIFRS -\$ 17,352 -\$ 17,352 2022 Actual ² 2022 MIFRS \$ 23,076	2023 MIFRS -\$ 17,383 -\$ 17,383 2023 Actual 2023 MIFRS \$ 10,899	\$ - Bridge Year 2024 MIFRS \$ -	2025 MIFRS \$ - \$ - \$ \$ -
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA Reporting Basis DVA PILS CCA Total	2017 MIFRS -\$ 17,294 -\$ 17,294 	2018 Actual ² 2018 Actual ² 2018 MIFRS -\$ 17,349 -\$ 17,349	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019 MIFRS \$ 9,531	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020 MIFRS \$ 6,380	2021 MIFRS -\$ 17,319 -\$ 17,319 2021 Actual ² 2021 MIFRS \$ 3,858	2022 MIFRS -\$ 17,352 -\$ 17,352 -\$ 17,352 2022 Actual ² 2022 MIFRS \$ 23,076	2023 MIFRS -\$ 17,383 -\$ 17,383 2023 Actual 2023 MIFRS \$ 10,899	2024 MIFRS \$ - Bridge Year 2024 MIFRS \$ -	2025 MIFRS \$ \$ Test Year 2025 MIFRS \$ \$
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA Reporting Basis DVA PILS CCA Total	2017 Actual ² 2017 Actual ³ 2017 Actual ⁴	2018 MIFRS -\$ 17,349 -\$ 17,349 -\$ 17,349 2018 Actual ² 2018 MIFRS \$ -	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019 MIFRS \$ 9,531 \$ 9,531	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020 MIFRS -\$ 6,380 \$ 6,380	2021 MIFRS -\$ 17,319 -\$ 17,319 -\$ 17,319 2021 Actual ² 2021 MIFRS \$ 3,858 \$ 3,858	2022 MIFRS -\$ 17,352 -\$ 17,352 -\$ 17,352 2022 Actual ² 2022 MIFRS \$ 23,076 \$ 23,076	2023 MIFRS -\$ 17,383 -\$ 17,383 -\$ 17,383 2023 Actual 2023 MIFRS \$ 10,899 \$ 10,899	2024 MIFRS \$	2025 MIFRS \$
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA Reporting Basis DVA PILS CCA Total 4086 - SSS Administration Revenue	2017 MIFRS -\$ 17.294 -\$ 17.294 -\$ 17.294 	2018 MIFRS -\$ 17,349 -\$ 17,349 -\$ 17,349 2018 Actual ² 2018 S 2018 Actual ² 2018	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019 MIFRS \$ 9,531 \$ 9,531	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020 MIFRS \$ 6,380 \$ 6,380	2021 MIFRS -\$ 17,319 -\$ 17,319 -\$ 17,319 2021 Actual 2021 MIFRS \$ 3,858 \$ 3,858	2022 MIFRS -\$ 17,352 -\$ 17,352 2022 Actual ² 2022 MIFRS \$ 23,076 \$ 23,076	2023 MIFRS -\$ 17,383 -\$ 17,383 2023 Actual 2023 MIFRS \$ 10,899 \$ 10,899	\$ - Bridge Year 2024 MIFRS \$ - Bridge Year 2024 MIFRS \$ - Bridge Year 2024 MIFRS \$ - Bridge Year 2024 MIFRS \$ - Bridge Year 2024 MIFRS \$ - Bridge Year 2024 MIFRS \$ - Bridge Year 2024	2025 MIFRS \$ Test Year 2025 MIFRS \$ Test Year 2025
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA Reporting Basis DVA PILS CCA Total 4086 - SSS Administration Revenue	2017 Actual ² 2017 Actual ³ 2017 Actual ⁴ 2017 MIFRS 3	2018 Actual ² 2018 Actual ² 2018 Actual ² 2018 MIFRS	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019 MIFRS \$ 9,531 \$ 9,531	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020 MIFRS -\$ 6,380 \$ 6,380	2021 Actual ² 2021 Actual ² 2021 Actual ² 2021 MIFRS \$ 3.858	2022 MIFRS -\$ 17,352 -\$ 17,352 -\$ 17,352 2022 Actual ² 2022 MIFRS \$ 23,076 \$ 23,076	2023 MIFRS -\$ 17,383 -\$ 17,383 -\$ 17,383 2023 Actual 2023 MIFRS \$ 10,899 \$ 10,899	2024 MIFRS \$	Z025 MIFRS \$ Test Year 2025 MIFRS \$ Test Year 2025 MIFRS \$
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA Reporting Basis DVA PILS CCA Total 4086 - SSS Administration Revenue	2017 MIFRS -\$ 17.294 -\$ 17.294 -\$ 17.294 	2018 MIFRS -\$ 17,349 -\$ 17,349 -\$ 17,349 2018 Actual ² 2018 S 2018 Actual ² 2018	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019 MIFRS \$ 9,531 \$ 9,531	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020 MIFRS \$ 6,380 \$ 6,380	2021 MIFRS -\$ 17,319 -\$ 17,319 -\$ 17,319 2021 Actual 2021 MIFRS \$ 3,858 \$ 3,858	2022 MIFRS -\$ 17,352 -\$ 17,352 2022 Actual ² 2022 MIFRS \$ 23,076 \$ 23,076	2023 MIFRS -\$ 17,383 -\$ 17,383 2023 Actual 2023 MIFRS \$ 10,899 \$ 10,899	\$ - Bridge Year 2024 MIFRS \$ - Bridge Year 2024 MIFRS \$ - Bridge Year 2024 MIFRS \$ - Bridge Year 2024 MIFRS \$ - Bridge Year 2024 MIFRS \$ - Bridge Year 2024 MIFRS \$ - Bridge Year 2024	2025 MIFRS \$ Test Year 2025 MIFRS \$ Test Year 2025
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA Reporting Basis DVA PILS CCA Total 4086 - SSS Administration Revenue	2017 Actual ² 2017 Actual ³ 2017 Actual ⁴ 2017 MIFRS 3	2018 Actual ² 2018 Actual ² 2018 Actual ² 2018 MIFRS	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019 MIFRS \$ 9,531 \$ 9,531	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020 MIFRS \$ 6,380 \$ 6,380	2021 Actual ² 2021 Actual ² 2021 Actual ² 2021 MIFRS \$ 3.858	2022 MIFRS -\$ 17,352 -\$ 17,352 2022 Actual ² 2022 MIFRS \$ 23,076 \$ 23,076	2023 MIFRS -\$ 17,383 -\$ 17,383 2023 Actual 2023 MIFRS \$ 10,899 \$ 10,899	2024 MIFRS \$	Z025 MIFRS \$ Test Year 2025 MIFRS \$ Test Year 2025 MIFRS \$
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA Reporting Basis DVA PILS CCA Total 4086 - SSS Administration Revenue	2017 Actual ² 2017 Actual ³ 2017 Actual ⁴ 2017 MIFRS 3	2018 Actual ² 2018 Actual ² 2018 Actual ² 2018 MIFRS	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019 MIFRS \$ 9,531 \$ 9,531	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020 MIFRS \$ 6,380 \$ 6,380	2021 Actual ² 2021 Actual ² 2021 Actual ² 2021 MIFRS \$ 3.858	2022 MIFRS -\$ 17,352 -\$ 17,352 2022 Actual ² 2022 MIFRS \$ 23,076 \$ 23,076	2023 MIFRS -\$ 17,383 -\$ 17,383 2023 Actual 2023 MIFRS \$ 10,899 \$ 10,899	2024 MIFRS \$	Z025 MIFRS \$ Test Year 2025 MIFRS \$ Test Year 2025 MIFRS \$
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA Reporting Basis DVA PILS CCA Total 4086 - SSS Administration Revenue	2017 Actual ² 2017 Actual ³ 2017 Actual ⁴ 2017 MIFRS 3	2018 Actual ² 2018 Actual ² 2018 Actual ² 2018 MIFRS	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019 MIFRS \$ 9,531 \$ 9,531	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020 MIFRS \$ 6,380 \$ 6,380	2021 Actual ² 2021 Actual ² 2021 Actual ² 2021 MIFRS \$ 3.858	2022 MIFRS -\$ 17,352 -\$ 17,352 2022 Actual ² 2022 MIFRS \$ 23,076 \$ 23,076	2023 MIFRS -\$ 17,383 -\$ 17,383 2023 Actual 2023 MIFRS \$ 10,899 \$ 10,899	2024 MIFRS \$	Z025 MIFRS \$ Test Year 2025 MIFRS \$ Test Year 2025 MIFRS \$
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA Reporting Basis DVA PILS CCA Total 4086 - SSS Administration Revenue	2017 Actual ² 2017 Actual ³ 2017 Actual ⁴ 2017 MIFRS 3	2018 Actual ² 2018 Actual ² 2018 Actual ² 2018 MIFRS	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019 MIFRS \$ 9,531 \$ 9,531	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020 MIFRS \$ 6,380 \$ 6,380	2021 Actual ² 2021 Actual ² 2021 Actual ² 2021 MIFRS \$ 3.858	2022 MIFRS -\$ 17,352 -\$ 17,352 2022 Actual ² 2022 MIFRS \$ 23,076 \$ 23,076	2023 MIFRS -\$ 17,383 -\$ 17,383 2023 Actual 2023 MIFRS \$ 10,899 \$ 10,899	2024 MIFRS \$	Z025 MIFRS \$ Test Year 2025 MIFRS \$ Test Year 2025 MIFRS \$
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA Reporting Basis DVA PILS CCA Total 4086 - SSS Administration Revenue	2017 Actual ² 2017 Actual ³ 2017 Actual ⁴ 2017 MIFRS 3	2018 Actual ² 2018 Actual ² 2018 Actual ² 2018 MIFRS	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019 MIFRS \$ 9,531 \$ 9,531	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020 MIFRS \$ 6,380 \$ 6,380	2021 Actual ² 2021 Actual ² 2021 Actual ² 2021 MIFRS \$ 3.858	2022 MIFRS -\$ 17,352 -\$ 17,352 2022 Actual ² 2022 MIFRS \$ 23,076 \$ 23,076	2023 MIFRS -\$ 17,383 -\$ 17,383 2023 Actual 2023 MIFRS \$ 10,899 \$ 10,899	2024 MIFRS \$	Z025 MIFRS \$ Test Year 2025 MIFRS \$ Test Year 2025 MIFRS \$
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA Reporting Basis DVA PILS CCA Total 4086 - SSS Administration Revenue	2017 Actual ² 2017 Actual ³ 2017 Actual ⁴ 2017 MIFRS 3	2018 Actual ² 2018 Actual ² 2018 Actual ² 2018 MIFRS	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019 MIFRS \$ 9,531 \$ 9,531	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020 MIFRS \$ 6,380 \$ 6,380	2021 Actual ² 2021 Actual ² 2021 Actual ² 2021 MIFRS \$ 3.858	2022 MIFRS -\$ 17,352 -\$ 17,352 2022 Actual ² 2022 MIFRS \$ 23,076 \$ 23,076	2023 MIFRS -\$ 17,383 -\$ 17,383 2023 Actual 2023 MIFRS \$ 10,899 \$ 10,899	2024 MIFRS \$	Z025 MIFRS \$ Test Year 2025 MIFRS \$ Test Year 2025 MIFRS \$
Standard Supply Service Administrative Charge Total 4080 - DVA PILS CCA Reporting Basis DVA PILS CCA Total 4086 - SSS Administration Revenue	2017 Actual ² 2017 Actual ³ 2017 Actual ⁴ 2017 MIFRS 3	2018 Actual ² 2018 Actual ² 2018 Actual ² 2018 MIFRS	2019 MIFRS -\$ 17,431 -\$ 17,431 2019 Actual ² 2019 MIFRS \$ 9,531 \$ 9,531	2020 MIFRS -\$ 17,341 -\$ 17,341 2020 Actual ² 2020 MIFRS \$ 6,380 \$ 6,380	2021 Actual ² 2021 Actual ² 2021 Actual ² 2021 MIFRS \$ 3.858	2022 MIFRS -\$ 17,352 -\$ 17,352 2022 Actual ² 2022 MIFRS \$ 23,076 \$ 23,076	2023 MIFRS -\$ 17,383 -\$ 17,383 2023 Actual 2023 MIFRS \$ 10,899 \$ 10,899	2024 MIFRS \$	2025 MIFRS \$ \$ Test Year 2025 MIFRS \$ \$ Test Year 2025 MIFRS \$

EB-2024-004

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

	Customers	/ Connectio	ns 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) &}quot;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.

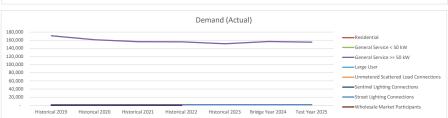
Appendix 2-IB Customer, Connections, Load Forecast and Revenues Data and Analysis

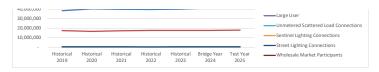
Date: 30-Aug-24
Customer Numbers Year End

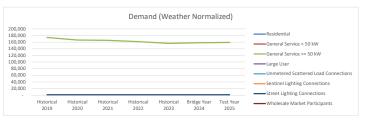
			section 2.3.2 of (
	Customers/Con	nections							Customers	/Connection	s Variance	Analysis			
Rate Class	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Bridge Year 2024	Test Year 2025	Rate Class	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Bridge Year 2024	Test Yea 2025
Residential	5,165	5,150	5,158	5,159	5,187	5,183	5,175	Residential		0%	0%	0%	1%	0%	
General Service < 50 kW	742	706	709	715	714	709	705	General Service < 50 kW		-5%	0%	1%	0%	-1%	
General Service >= 50 kW Large User	70	73	67	67	70	69	69	General Service >= 50 kW Large User		4% 0%	-8% 0%	0% 0%	4% 0%	-1% 0%	
Jametered Scattered Load Connections	23	23	23	22	22	22	22	Unmetered Scattered Load Connections		0%	0%	-4%		0%	
Sentinel Lighting Connections	-	-	-	-				Sentinel Lighting Connections		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
Wholesale Market Participants	-	-	-	-				Wholesale Market Participants		0%	0%	0%		0%	
Embedded Distributor(s) Sub Transmission Customers	-	-	-	-				Embedded Distributor(s) Sub Transmission Customers		0% 0%	0% 0%	0% 0%	0% 0%	0%	
out Hundridger Gudernere								Cab Transmission Castomers					0.00	070	
Rate Class	Consumption (A Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Bridge Year	Test Year 2025	Rate Class	Historical 2019		Variance An Historical 2021		Historical 2023	Bridge Year 2024	Test Year
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%	
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
_arge User	164 170	164 170	164 150	162.050	162.050	162.050	162.050	Large User		00/	00/	00/	00/	00/	<u></u>
Unmetered Scattered Load Connections Sentinel Lighting Connections	164,178	164,178	164,159	163,953	163,953	163,953	163,953	Unmetered Scattered Load Connections Sentinel Lighting Connections		0%	0%	0%	0%	0%	0
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	-	-	-	-	-,,0	2.,250	,	Wholesale Market Participants		- 70				370	
Embedded Distributor(s)	-	-	-	-				Embedded Distributor(s)							
Sub Transmission Customers	-	-	-	-				Sub Transmission Customers							Ь
	Demand (Actual	n							Domand (A	ctual) Varia	nce Analysi				
	Historical	Historical	Historical	Historical	Historical	Bridge Year	Test Year		Historical		Historical		Historical	Bridge Year	Test Yea
Rate Class	2019	2020	2021	2022	2023	2024	2025	Rate Class	2019	2020	2021	2022	2023	2024	2025
Residential		-			2020	202-7	2020	Residential	20.0					2027	
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 Sentinel Lighting Connections	-	-	-	-				Unmetered Scattered Load 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 (V														
			red)						Consumnti	on (Weathe		d) Variance	Analysis		
Rate Class	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Bridge Year 2024	Test Year 2025	Rate Class	Historical 2019	on (Weathe Historical 2020			Analysis Historical 2023	Bridge Year 2024	Test Year
Residential	Historical 2019 38,240,106	Historical 2020 40,378,571	Historical 2021 39,864,946	2022 39,604,029	2023 39,893,974	2024 41,261,708	2025 41,340,698	Residential	Historical	Historical 2020 6%	Historical 2021 -1%	Historical 2022 -1%	Historical 2023 1%	2024 3%	2025
Residential General Service < 50 kW	Historical 2019 38,240,106 17,523,206	Historical 2020 40,378,571 16,669,949	Historical 2021 39,864,946 17,331,717	39,604,029 17,747,236	2023 39,893,974 17,765,151	2024 41,261,708 17,622,807	2025 41,340,698 17,945,241	Residential General Service < 50 kW	Historical	Historical 2020 6% -5%	Historical 2021 -1% 4%	Historical 2022 -1% 2%	Historical 2023 1% 0%	2024 3% -1%	2025 0 2
Residential General Service < 50 kW General Service >= 50 kW	Historical 2019 38,240,106	Historical 2020 40,378,571	Historical 2021 39,864,946	2022 39,604,029	2023 39,893,974	2024 41,261,708	2025 41,340,698	Residential General Service < 50 kW General Service >= 50 kW	Historical	Historical 2020 6%	Historical 2021 -1%	Historical 2022 -1%	Historical 2023 1%	2024 3%	2025
Residential General Service < 50 kW General Service >= 50 kW Large User	Historical 2019 38,240,106 17,523,206 59,841,270	Historical 2020 40,378,571 16,669,949 57,784,152	Historical 2021 39,864,946 17,331,717 57,868,770	2022 39,604,029 17,747,236 56,884,437	2023 39,893,974 17,765,151 56,570,018	2024 41,261,708 17,622,807 56,718,182	2025 41,340,698 17,945,241 56,240,557	Residential General Service < 50 kW General Service >= 50 kW Large User	Historical	Historical 2020 6% -5%	Historical 2021 -1% 4%	Historical 2022 -1% 2% -2%	Historical 2023 1% 0% -1%	2024 3% -1%	2025 0 2 -1
Residential General Service < 50 kW General Service >= 50 kW Large User Unmetered Scattered Load Connections	Historical 2019 38,240,106 17,523,206 59,841,270 164,178	Historical 2020 40,378,571 16,669,949 57,784,152 164,178	Historical 2021 39,864,946 17,331,717 57,868,770	2022 39,604,029 17,747,236 56,884,437 163,953	2023 39,893,974 17,765,151 56,570,018	2024 41,261,708 17,622,807 56,718,182 163,953	2025 41,340,698 17,945,241 56,240,557 163,953	Residential General Service < 50 kW General Service >= 50 kW Large User Unmetered Scattered Load Connections Sentinel Lighting Connections	Historical	Historical 2020 6% -5% -3%	Historical 2021 -1% 4% 0%	Historical 2022 -1% 2% -2% 0%	Historical 2023 1% 0% -1% 0%	2024 3% -1% 0%	2025 0 2 -1 0
Residential General Service < 50 kW General Service >= 50 kW Large User Unmetered Scattered Load Connections Sentinel Lighting Connections Street Lighting Connections	Historical 2019 38,240,106 17,523,206 59,841,270	Historical 2020 40,378,571 16,669,949 57,784,152	Historical 2021 39,864,946 17,331,717 57,868,770	2022 39,604,029 17,747,236 56,884,437	2023 39,893,974 17,765,151 56,570,018	2024 41,261,708 17,622,807 56,718,182	2025 41,340,698 17,945,241 56,240,557	Residential General Service < 50 kW General Service >> 50 kW Large User Unmetered Scattered Load Connections Sentinel Lighting Connections Street Lighting Connections	Historical	Historical 2020 6% -5% -3%	Historical 2021 -1% 4% 0%	Historical 2022 -1% 2% -2%	Historical 2023 1% 0% -1%	2024 3% -1% 0%	2025 0 2 -1 0
Residential General Service < 50 kW General Service > 50 kW Large User Unmetered Scattered Load Connections Settnel Lighting Connections Street Lighting Connections Wholesale Market Participants	Historical 2019 38,240,106 17,523,206 59,841,270 164,178	Historical 2020 40,378,571 16,669,949 57,784,152 164,178	Historical 2021 39,864,946 17,331,717 57,868,770	2022 39,604,029 17,747,236 56,884,437 163,953	2023 39,893,974 17,765,151 56,570,018	2024 41,261,708 17,622,807 56,718,182 163,953	2025 41,340,698 17,945,241 56,240,557 163,953	Residential General Service < 50 kW General Service >= 50 kW Large User Unmetered Scattered Load Connections Sertinel Lighting Connections Street Lighting Connections Wholesale Market Participants	Historical	Historical 2020 6% -5% -3%	Historical 2021 -1% 4% 0%	Historical 2022 -1% 2% -2% 0%	Historical 2023 1% 0% -1% 0%	2024 3% -1% 0%	2025 0 2 -1 0
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)	Historical 2019 38,240,106 17,523,206 59,841,270 164,178	Historical 2020 40,378,571 16,669,949 57,784,152 164,178	Historical 2021 39,864,946 17,331,717 57,868,770	2022 39,604,029 17,747,236 56,884,437 163,953	2023 39,893,974 17,765,151 56,570,018	2024 41,261,708 17,622,807 56,718,182 163,953	2025 41,340,698 17,945,241 56,240,557 163,953	Residential General Service < 50 kW General Service >= 50 kW Large User Unmetered Scattered Load Connections Sertinel Lighting Connections Street Lighting Connections Wholesale Market Participants Embedded Distributor(s)	Historical	Historical 2020 6% -5% -3%	Historical 2021 -1% 4% 0%	Historical 2022 -1% 2% -2% 0%	Historical 2023 1% 0% -1% 0%	2024 3% -1% 0%	2025 0 2 -1 0
Residential General Service < 50 kW General Service >= 50 kW Large User Unmetered Scattered Load Connections Sentinel Lighting Connections Street Lighting Connections Wholesale Market Participants Emibedded Distributor(s)	Historical 2019 38,240,106 17,523,206 59,841,270 164,178 524,449	Historical 2020 40,378,571 16,669,949 57,784,152 164,178	Historical 2021 39,864,946 17,331,717 57,868,770	2022 39,604,029 17,747,236 56,884,437 163,953	2023 39,893,974 17,765,151 56,570,018	2024 41,261,708 17,622,807 56,718,182 163,953	2025 41,340,698 17,945,241 56,240,557 163,953	Residential General Service < 50 kW General Service >= 50 kW Large User Unmetered Scattered Load Connections Sertinel Lighting Connections Street Lighting Connections Wholesale Market Participants	Historical 2019	Historical 2020 6% -5% -3% 0%	Historical 20211%4%	Historical 2022 -1% 2% -2% -0%	Historical 2023 1% 0% -1% 0% -0%	2024 3% -1% 0%	2025 0 2 -1 0
Residential General Service < 50 kW General Service >= 50 kW arge User Inmetered Scattered Load Connections Sentinel Lighting Connections Street Lighting Connections Wholesale Market Participants "mbedded Distributor(s)	Historical 2019 38,240,106 17,523,206 59,841,270 164,178 524,449 Demand (Weath	Historical 2020 40,378,571 16,669,949 57,784,152 164,178 526,417	Historical 2021 39,864,946 17,331,717 57,868,770 164,159 531,088	2022 39,604,029 17,747,236 56,884,437 163,953 492,972	2023 39,893,974 17,765,151 56,570,018 163,953 491,060	2024 41,261,708 17,622,807 56,718,182 163,953 491,060	2025 41,340,698 17,945,241 56,240,557 163,953 491,060	Residential General Service < 50 kW General Service >= 50 kW Large User Unmetered Scattered Load Connections Sertinel Lighting Connections Street Lighting Connections Wholesale Market Participants Embedded Distributor(s)	Historical 2019	Historical 2020 6% -5% -3% 0%	Historical 2021 -1% -4% -0% -0% -1%	Historical 20221% 2%2%2%7%	Historical 2023 1% 0% -1% 0% 0%	2024 3% -1% 0% 0%	2025 0 2 -1 0 0
Residential General Service < 50 kW General Service >= 50 kW arge User Inmetered Scattered Load Connections Sentinel Lighting Connections Street Lighting Connections Wholesale Market Participants "mbedded Distributor(s)	Historical 2019 38,240,106 17,523,206 59,841,270 164,178 524,449	Historical 2020 40,378,571 16,669,949 57,784,152 164,178	Historical 2021 39,864,946 17,331,717 57,868,770	2022 39,604,029 17,747,236 56,884,437 163,953	2023 39,893,974 17,765,151 56,570,018	2024 41,261,708 17,622,807 56,718,182 163,953	2025 41,340,698 17,945,241 56,240,557 163,953	Residential General Service < 50 kW General Service >= 50 kW Large User Unmetered Scattered Load Connections Sertinel Lighting Connections Street Lighting Connections Wholesale Market Participants Embedded Distributor(s)	Historical 2019	Historical 2020 6% -5% -3% 0%	Historical 2021 -1% -4% -0% -0% -1%	Historical 20221% 2%2%2%7%	Historical 2023 1% 0% -1% 0% 0%	2024 3% -1% 0%	2025 0 2 -1 0 0
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 Rate Class Residential	Historical 2019 38,240,106 17,523,206 59,841,270 164,178 524,449 Demand (Weath Historical	Historical 2020 40,378,571 16,669,949 57,784,152 164.178 526,417	Historical 2021 39.864.946 17.331,717 57.868,770 164.159 531,088	2022 39,604,029 17,747,236 56,884,437 163,953 492,972	2023 39,893,974 17,765,151 56,570,018 163,953 491,060	2024 41,261,708 17,622,807 56,718,182 163,953 491,060 Bridge Year	2025 41,340,698 17,945,241 56,240,557 163,953 491,060	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 Rate Class Residential	Historical 2019 Demand (V	Historical 2020 6% -5% -3% 0% 0%	Historical 2021 -1% 4% 0% 0% 1%	Historical 2022 -1% 2% -2% -0% -7% -7% -7%	Historical 2023	2024 3% -1% 0% 0%	2025 0 2 -1 0 0
Residential General Service < 50 kW General Service >= 50 kW Large User Jumelered Scattered Load Connections Sentinel Lighting Connections Street Lighting Connections Wholesale Market Participants Embedded Distributor(s) Sub Transmission Customers Rate Class Residential General Service < 50 kW	Historical 2019 38.240,106 17.523.206 59.841.270 164.178 524,449 Demand (Weath Historical 2019	Historical 2020 40,378,571 16,669,949 57,784,152 164,178 526,417 Historical 2020	Historical 2021 39,864,946 17,331,717 57,868,770 164,159 531,088	2022 39,604,029 17,747,236 56,884,437 163,953 492,972 Historical 2022	2023 39,893,974 17,765,151 56,570,018 163,953 491,060 Historical 2023	2024 41,261,708 17,622,807 56,718,182 163,953 491,060 Bridge Year 2024	2025 41,340,698 17,945,241 56,240,557 163,953 491,060 Test Year 2025	Residential General Service < 50 kW General Service >= 50 kW Large User Unmetered Scattered Load Connections Sentinel Lighting Connections Sizreat Lighting Connections Wholesale Market Participants Embedded Distributor(s) Sub Transmission Customers Rate Class Residential General Service < 50 kW	Historical 2019 Demand (V	Historical 2020 6% -5% -3% 0% 0%	Historical 2021 -1% -1% -4% -0% -1% -1% -1% -1% -1% -1% -1% -1% -1% -1	Historical 2022 -1% -2% -2% -2% -7% -7% -7%	Historical 2023 1% 0% -1% 0% 0% -1% 0%	2024 3% -1% 0% 0% 0% Bridge Year 2024	2025 0 2 2-1 0 0 0 Test Yes 2025
Residential General Service < 50 kW General Service > 50 kW Jarge User Jumetered Scattered Load Connections Sentinel Lighting Connections Street Lighting Connections Wholesale Market Participants ————————————————————————————————————	Historical 2019 38,240,106 17,523,206 59,841,270 164,178 524,449 Demand (Weath Historical	Historical 2020 40,378,571 16,669,949 57,784,152 164.178 526,417	Historical 2021 39.864.946 17.331,717 57.868,770 164.159 531,088	2022 39,604,029 17,747,236 56,884,437 163,953 492,972	2023 39,893,974 17,765,151 56,570,018 163,953 491,060	2024 41,261,708 17,622,807 56,718,182 163,953 491,060 Bridge Year	2025 41,340,698 17,945,241 56,240,557 163,953 491,060	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 Rate Class Residential General Service < 50 kW General Service >> 50 kW	Historical 2019 Demand (V	Historical 2020 6% -5% -3% 0% 0%	Historical 2021 -1% 4% 0% 0% 1%	Historical 2022 -1% 2% -2% -0% -7% -7% -7%	Historical 2023	2024 3% -1% 0% 0%	2025 (2 211 () () () () () () () () () (
Residential General Service > 50 kW General Service > 50 kW Large User Junnetered Scattered Load Connections Sertinel Lighting Connections Street Lighting Connections Wholesale Market Participants Embedded Distributor(s) Sub Transmission Customers Rate Class Residential General Service > 50 kW General Service > 50 kW General Service > 50 kW General Service > 50 kW General Service > 50 kW	Historical 2019 38.240,106 17.523.206 59.841.270 164.178 524,449 Demand (Weath Historical 2019	Historical 2020 40,378,571 16,669,949 57,784,152 164,178 526,417 Historical 2020	Historical 2021 39,864,946 17,331,717 57,868,770 164,159 531,088	2022 39,604,029 17,747,236 56,884,437 163,953 492,972 Historical 2022	2023 39,893,974 17,765,151 56,570,018 163,953 491,060 Historical 2023	2024 41,261,708 17,622,807 56,718,182 163,953 491,060 Bridge Year 2024	2025 41,340,698 17,945,241 56,240,557 163,953 491,060 Test Year 2025	Residential General Service < 50 kW General Service >= 50 kW Large User Unmetered Scattered Load Connections Sentinel Lighting Connections Sitreet Lighting Connections Wholesale Market Participants Embedded Distributor(s) Sub Transmission Customers Rate Class Residential General Service < 50 kW	Historical 2019 Demand (V	Historical 2020 6% -5% -3% 0% 0%	Historical 2021 -1% -1% -4% -0% -1% -1% -1% -1% -1% -1% -1% -1% -1% -1	Historical 2022 -1% -2% -2% -2% -7% -7% -7%	Historical 2023 1% 0% -1% 0% 0% -1% 0%	2024 3% -1% 0% 0% 0% Bridge Year 2024	2025 (2 2 -1 ((
Residential General Service < 50 kW General Service > 50 kW Jarge User Jumetered Scattered Load Connections Sentinel Lighting Connections Street Lighting Connections Wholesale Market Participants Wholesale Market Participants Sub Transmission Customers Rate Class Residential Jeneral Service > 50 kW Jeneral Service > 50 kW Jeneral Service > 50 kW Jumetered Scattered Load Connections	Historical 2019 38,240,106 17,523,206 59,841,270 164,178 524,449 Demand (Weath Historical 2019 173,831	Historical 2020 40.378,571 16,669,949 57,784,178 526,417 ner Normalized Historical 2020	Historical 2021 39.864,946 17.331,717 57.868,717 57.868,71088 Historical 2021	2022 39,604,029 17,747,236 56,884,437 163,953 492,972 Historical 2022	2023 39,893,974 17,765,151 56,570,018 163,953 491,060 Historical 2023	2024 41,261,708 17,622,807 56,718,182 163,953 491,060 Bridge Year 2024	2025 41,340,698 17,945,241 56,240,557 163,953 491,060 Test Year 2025	Residential General Service < 50 kW General Service >= 50 kW Large User Unmetered Scattered Load Connections Sertinet Lighting Connections Sireet Lighting Connections Wholesale Market Participants Embedded Distributor(s) Sub Transmission Customers Rate Class Residential General Service >= 50 kW General Service >= 50 kW Large User	Historical 2019 Demand (V	Historical 2020 6% -5% -3% 0% 0% /eather Nor Historical 2020 -4%	Historical 2021 -1% -4% -4% -0% -0% -1% -1% -1% -1% -1% -1% -1% -1% -1% -1	Historical 2022	Historical 2023 11% 0% -1% 0% -1% 0% Wsis Historical 2023	2024 3% 1% 0% 0% 0% 0% Bridge Year 2024	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 Rate Class Residential General Service < 50 kW General Service > 50 kW Large User Unmetered Scattered Load Connections Sentinel Lighting Connections Sentinel Lighting Connections	Historical 2019 38.240,106 17.523.206 59.841.270 164.178 524,449 Demand (Weath Historical 2019	Historical 2020 40,378,571 16,669,949 57,784,152 164,178 526,417 Historical 2020	Historical 2021 39,864,946 17,331,717 57,868,770 164,159 531,088	2022 39,604,029 17,747,236 56,884,437 163,953 492,972 Historical 2022	2023 39,893,974 17,765,151 56,570,018 163,953 491,060 Historical 2023	2024 41,261,708 17,622,807 56,718,182 163,953 491,060 Bridge Year 2024	2025 41,340,698 17,945,241 56,240,557 163,953 491,060 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 Rate Class Residential General Service < 50 kW General Service >> 50 kW Large User Unmetered Scattered Load Connections Sentinel Lighting Connections Sentinel Lighting Connections Sentinel Lighting Connections	Historical 2019 Demand (V	Historical 2020 6% -5% -3% 0% 0%	Historical 2021 -1% -1% -4% -0% -1% -1% -1% -1% -1% -1% -1% -1% -1% -1	Historical 2022 -1% -2% -2% -2% -7% -7% -7%	Historical 2023 1% 0% -1% 0% 0% -1% 0%	2024 3% -1% 0% 0% 0% Bridge Year 2024	2025 0 2 -1 0 0 Test Yest 2025
Residential General Service < 50 kW General Service > 50 kW ange User Jumetered Scattered Load Connections Sentinel Lighting Connections Street Lighting Connections Street Lighting Connections Wholesale Market Participants Imbedded Distributor(s) Sub Transmission Customers Rate Class Residential General Service < 50 kW General Service < 50 kW arge User Jumetered Scattered Load Connections Street Lighting Connections Street Lighting Connections Street Lighting Connections Street Lighting Connections	Historical 2019 38,240,106 17,523,206 59,841,270 164,178 524,449 Demand (Weath Historical 2019 173,831	Historical 2020 40.378,571 16,669,949 57,784,178 526,417 ner Normalized Historical 2020	Historical 2021 39.864,946 17.331,717 57.868,717 57.868,71088 Historical 2021	2022 39,604,029 17,747,236 56,884,437 163,953 492,972 Historical 2022	2023 39,893,974 17,765,151 56,570,018 163,953 491,060 Historical 2023	2024 41,261,708 17,622,807 56,718,182 163,953 491,060 Bridge Year 2024	2025 41,340,698 17,945,241 56,240,557 163,953 491,060 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 Rate Class Residential General Service >= 50 kW Large User Unmetered Scattered Load Connections Service Lighting Connections Street Lighting Connections Street Lighting Connections Street Lighting Connections Wholesale Market Participants	Historical 2019 Demand (V	Historical 2020 6% -5% -3% 0% 0% /eather Nor Historical 2020 -4%	Historical 2021 -1% -4% -4% -0% -0% -1% -1% -1% -1% -1% -1% -1% -1% -1% -1	Historical 2022	Historical 2023 11% 0% -1% 0% -1% 0% Wsis Historical 2023	2024 3% 1% 0% 0% 0% 0% Bridge Year 2024	2025 0 2 -1 0 0 1 Test Year 2025
Residential General Service < 50 kW General Service > 50 kW ange User Jumetered Scattered Load Connections Sentinel Lighting Connections Street Lighting Connections Wholesale Market Participants Embedded Distributor(s) Sub Transmission Customers Rate Class Residential General Service > 50 kW ange User Jumetered Scattered Load Connections Sentinel Lighting Connections Sentinel Lighting Connections	Historical 2019 38,240,106 17,523,206 59,841,270 164,178 524,449 Demand (Weath Historical 2019 173,831	Historical 2020 40.378,571 16,669,949 57,784,178 526,417 ner Normalized Historical 2020	Historical 2021 39.864,946 17.331,717 57.868,717 57.868,71088 Historical 2021	2022 39,604,029 17,747,236 56,884,437 163,953 492,972 Historical 2022	2023 39,893,974 17,765,151 56,570,018 163,953 491,060 Historical 2023	2024 41,261,708 17,622,807 56,718,182 163,953 491,060 Bridge Year 2024	2025 41,340,698 17,945,241 56,240,557 163,953 491,060 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 Rate Class Residential General Service < 50 kW General Service >> 50 kW Large User Unmetered Scattered Load Connections Sentinel Lighting Connections Sentinel Lighting Connections Sentinel Lighting Connections	Historical 2019 Demand (V	Historical 2020 6% -5% -3% 0% 0% /eather Nor Historical 2020 -4%	Historical 2021 -1% -4% -4% -0% -0% -1% -1% -1% -1% -1% -1% -1% -1% -1% -1	Historical 2022	Historical 2023 11% 0% -1% 0% -1% 0% Wsis Historical 2023	2024 3% 1% 0% 0% 0% 0% Bridge Year 2024	2025 0 2 2 -1 0 0 0 Test Yea 2025











TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

30-Aug-24

Appendix 2-JA

Summary of Recoverable OM&A Expenses

	Rel	2017 Last basing Year B Approved	2017 Last basing Year Actuals	2	018 Actuals	2	019 Actuals	2	020 Actuals	21	021 Actuals	2	022 Actuals	20	23 Actuals	20	24 Bridge Year	2	025 Test Year
Reporting Basis		MIFRS	MIFRS		MIFRS		MIFRS		MIFRS		MIFRS		MIFRS		MIFRS		MIFRS		MIFRS
Operations	\$	817,472	\$ 734,009	\$	938,481		927,458		852,226	\$	930,035	\$	919,278			\$	999,605	\$	1,207,276
Maintenance	\$	565,783	\$ 495,810	\$	440,705	\$	488,484	\$	639,441	\$	536,320	\$	702,981	\$	743,962	\$	980,909	\$	1,370,467
SubTotal	\$	1,383,255	\$ 1,229,819	\$	1,379,186	\$	1,415,941	\$	1,491,667	\$	1,466,355	\$	1,622,259	\$		\$	1,980,514	\$	2,577,743
%Change (year over year)			-11.1%		12.1%		2.7%		5.3%		-1.7%		10.6%		9.0%		12.0%		30.21
%Change (Test Year vs Last Rebasing Year - Actual)				_															109.6%
Billing and Collecting	\$	726,564	\$ 775,872	\$	749,498	\$	757,348	\$	688,585	\$	680,520	\$	642,584	\$	703,383	\$	776,167	\$	937,555
Community Relations			\$	\$		\$	-	\$		\$		\$	-	\$		\$	-	\$	
Administrative and General	\$	648,087	\$ 684,299	\$	561,156	\$	600,844	\$	580,818	\$	600,521	\$	645,920	\$	766,468	\$	1,047,516	\$	1,035,613
SubTotal	\$	1,374,651	\$ 1,460,171	\$	1,310,654	\$	1,358,191	\$	1,269,402	s	1,281,041	\$	1,288,504	\$	1,469,851	\$	1,823,683	\$	1,973,168
%Change (year over year)			6.2%		-10.2%		3.6%		-6.5%		0.9%		0.6%		14.1%		24.1%		8.29
%Change (Test Year vs Last Rebasing Year - Actual)																			35.19
Total	\$	2,757,906	\$ 2,689,990	\$	2,689,840	\$	2,774,133	\$	2,761,070	\$	2,747,396	\$	2,910,763	\$	3,238,873	\$	3,804,197	\$	4,550,911
%Change (year over year)			-2.5%		0.0%		3.1%		-0.5%		-0.5%		5.9%		11.3%		17.5%		19.69

	2017 Last bebasing Year EB Approved	2017 Last basing Year Actuals	2	1018 Actuals	2	2019 Actuals	2	2020 Actuals	2	2021 Actuals	2	022 Actuals	20	23 Actuals	20	124 Bridge Year	:	025 Test Year
Operations ⁴	\$ 817,472	\$ 734,009	\$	938,481	\$	927,458	\$	852,226	\$	930,035	\$	919,278	\$	1,025,060	\$	999,605	\$	1,207,276
Maintenance ⁵	\$ 565,783	\$ 495,810	\$	440,705	\$	488,484	\$	639,441	\$	536,320	\$	702,981	\$	743,962	\$	980,909	\$	1,370,467
Billing and Collecting ⁶	\$ 726,564	\$ 775,872	\$	749,498	\$	757,348	\$	688,585	\$	680,520	\$	642,584	\$	703,383	\$	776,167	\$	937,555
Community Relations ⁷	\$	\$	\$		\$		\$		\$		\$		\$		\$		\$	
Administrative and General [®]	\$ 648,087	\$ 684,299	\$	561,156	\$	600,844	\$	580,818	\$	600,521	\$	645,920	\$	766,468	\$	1,047,516	\$	1,035,613
Total	\$ 2.757.906	\$ 2.689.990	\$	2.689.840	\$	2.774.133	\$	2.761.070	s	2.747.396	\$	2.910.763	\$	3.238.873	\$	3.804.197	\$	4.550.911
%Change (year over year)		-2.5%		0.0%		3.1%		-0.5%		-0.5%		5.9%		11.3%		17.5%		19.6%

- 1 Missocial actuals going back to the last cost of service application are required to be entired by the applicant.
 2 Resources of the property of the propert

	Year 2	Rebasing 2017 OEB proved	Ye	t Rebasing ear 2017 Actuals	OEB A	nce 2017 Approved - 7 Actuals	2	018 Actuals	20	019 Actuals	21	020 Actuals	21	021 Actuals	20	022 Actuals	20.	23 Actuals	21	024 Bridge Year	Brid	riance 2024 dge vs. 2023 Actuals	202	25 Test Year	Tes	ance 2025 it vs. 2024 Bridge
Operations	\$	817,472	\$	734,009	\$	83,463	\$	938,481	\$	927,458	\$	852,226	\$	930,035	\$	919,278	\$	1,025,060	\$	999,605	-\$	25,455	\$	1,207,276	\$	207,671
Maintenance	\$	565,783	\$	495,810	\$	69,973	\$	440,705	\$	488,484	\$	639,441	\$	536,320	\$	702,981	\$	743,962	\$	980,909	\$	236,947	\$	1,370,467	\$	389,558
Billing and Collecting	\$	726,564	\$	775,872	-\$	49,308	\$	749,498	\$	757,348	\$	688,585	\$	680,520	\$	642,584	\$	703,383	\$	776,167	\$	72,784	\$	937,555	\$	161,388
Community Relations	\$		\$		\$		\$		\$		\$		\$		\$		\$		\$		\$		\$		\$	
Administrative and General	\$	648,087	\$	684,299	-\$	36,212	\$	561,156	\$	600,844	\$	580,818	\$	600,521	\$	645,920	\$	766,468	\$	1,047,516	\$	281,048	\$	1,035,613	-\$	11,903
Total OM&A Expenses	\$ 2	2,757,906	\$	2,689,990	\$	67,916	\$	2,689,840	\$	2,774,133	\$	2,761,070	\$	2,747,396	\$	2,910,763	\$	3,238,873	\$	3,804,197	\$	565,324	\$	4,550,911	\$	746,714
Adjustments for Total non-																										
recoverable items ³																										
Total Recoverable OM&A Expenses	\$ 2	2,757,906	\$	2,689,990	\$	67,916	\$	2,689,840	\$	2,774,133	\$	2,761,070	\$	2,747,396	\$	2,910,763	s	3,238,873	\$	3,804,197	\$	565,324	\$	4,550,911	\$	746,714
Variance from previous year							-\$	150	\$	84,293	-\$	13,063	-\$	13,673	\$	163,366	\$	328,111	\$	565,324			\$	746,714		- 1
Percent change (year over year)								0%		3%		0%		0%		6%		11%		17%				20%		
Percent Change: Test year vs. Most Current Actual																								40.51%		
Simple average of % variance for all years																								8.07%		
Compound Annual Growth Rate for all years																										6.8%
Compound Growth Rate (2023 vs. 2017 Actuals)																								3.1%		

File Number:	EB-2024-004
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	30-Aug-2

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

OM&A	Last Rebasing Year (2017 Actuals)	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Bridge Year	2025 Test Year
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Opening Balance ²	\$ 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 ²	\$ 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

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

 File Number
 EB-2024-0046

 Exhibit:
 4

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 3

 Schedule:
 1

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 Date:
 30-Aug-24

Appendix 2-JC OM&A Programs Table

Programs	Last Rebasing Year (2017 OEB- Approved)	Last Rebasing 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 Rebasing Year (2017 OEB- Approved)
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS		Approveu
Operation	MIII INO	WIII IXO	WIII IXO	MIII IXO	WIII IXO	WIII ICO	WIII IXO	MIII IXO	WIII IXO	WIII IXO		
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		206.049
Load Dispatching	318,456	304,623	400,720	299,820	209,641	194,745	204,653	212,609	198,839	240,299		-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
Maintenance	017,472	734,009	930,401	921,430	032,220	930,033	919,270	1,023,000	999,003	1,207,270	102,210	309,004
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		105.039
Maintenance of U/G Conductors	53,592	31.575	18.071	29,997	36.731	17,166	16.132	40.990	63.752	76,113		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
Tree Trining and Vegetation Control	100,274	90,710	00,007	54,574	102,392	103,117	102,140	122,704	240,470	450,352	373,000	390,310
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
Billing and Collecting	303,703	433,010	440,703	400,404	000,441	330,320	702,301	743,302	300,303	1,570,407	020,303	004,004
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		00,200
	70,000	0.,	,	00,7.70	.0,020	10,220	0.,	0,101	00,000	. 0,000	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
Community Relations	720,004	110,012	740,400	707,040	000,000	000,020	042,004	700,000	110,101	007,000	204,172	210,001
Community Relations											0	0
											0	0
											0	0
											0	0
											0	0
Sub-Total	0	0	0	0	0	0	0	0	0	0		0
Administrative and General	-			Ů	Ů	Ť	Ť	Ů			Ů	Ť
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		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
	40,112	42,120	.0,440	.1,401	.2,004	. 1,000	.7,7-41	50,700	30,020	31,002	7,024	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
Miscellaneous	0-10,007	000,000	001,100	000,202	000,224	000,040	0-10,000	700,400	.,047,010	,,000,010	203,143	007,020
Total	2,757,906	2,692,253	2,689,839	2,776,551	2,763,476	2,749,921	2,913,382	3,238,873	3,804,197	4,550,911	1,312,038	1,793,005

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

EB-2024-0046

Appendix 2-JD OM&A Programs Table

USoA Account Name	Last Rebasing Year (2017 OEB- Approved)	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 Rebasing Year (2017 OEB- Approved)
Reporting Basis												
											0	
											0	
											0	
											0	
	1										0	
											0	
											0	
											0	
											0	
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											0	
											0	
											0	
											0	
Miscellaneous											0	
Total	0	0	0	0	0	0	0	0	0	0	0	0

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

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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 P	art-Time) ¹										
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 overtin	ne and incentive pa	ay									
Management (including executive)											
Non-Management (union and non-union)	\$ 1,270,914	\$ 1,266,305		\$ 1,286,196	\$ 1,361,281	\$ 1,372,226		\$ 1,427,912	\$ 1,517,422		\$ 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			\$ 370,892		•		\$ 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, & B	enefits)										
Management (including executive)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Management (union and non-union)	+ ',-'','	+ .,,	\$ -	\$ 1,657,088		\$ 1,779,456	, ,	\$ 1,822,967	\$ 1,949,843		\$ 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	\$ 1,471,615	. , ,	\$ -	\$ 1,390,839							\$ 2,359,799
Capital	\$ 175,565			\$ 266,250	\$ 241,924		,		\$ 188,817		\$ 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

- 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.

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Appendix 2-L Recoverable OM&A Cost per Customer and per FTE 1

	Last Rebasing	Last Rebasing				1			1		
	Year 2017 - OEB	Year (2017	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Bridge	2025 Test Year
	Approved	Actuals)	2017 Actuals	2010 Actuals	2019 Actuals	2020 Actuals	ZUZ I ACIUAIS	2022 Actuals	2025 Actuals	Year	2023 1631 1641
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
OM&A Costs	WIII TO	WIII IXO	MIII IXO	WIII ING	WIII IXO	IIII IXO	WIII IXO	I WIII IXO	I IIII ICO	I WIII ICO	IVIII IKO
O&M	\$ 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
Admin Expenses ⁶	\$ 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
Total Recoverable OM&A from											
Appendix 2-JB ⁵	\$ 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
Number of Customers ^{2,4}	6,097	6,001	6,001	5,922	6,003	5,955	5,960	5,966	5,996	5,986	5,974
Number of FTEs 3,4	16	17	17	16	17	17	16	16	16	19	20
					· · · · · · · · · · · · · · · · · · ·				ļ		
Customers/FTEs	388	359	359	370	350	361	375	375	372	312	305
OM&A cost per customer											
O&M per customer	\$227	\$205									
Admin per customer	\$225	\$243	\$113	\$95	\$100	\$213	\$215	\$216	\$245	\$305	\$330
Total OM&A per customer	\$452	\$448	\$299	\$328	\$336	\$464	\$461	\$488	\$540	\$635	\$762
OM&A cost per FTE											
O&M per FTE	\$88,105	\$73,642	\$66,985	\$86,199	\$82,610	\$90,404	\$92,224	\$102,029	\$109,877	\$103,152	\$131,518
Admin per FTE	\$87,557	\$87,435	\$40,594	\$35,072	\$35,055	\$76,933	\$80,569	\$81,038	\$91,295	\$94,983	\$100,672
Total OM&A per FTE	\$175,663	\$161,077	\$107,578	\$121,271	\$117,665	\$167,338	\$172,792	\$183,067	\$201,172	\$198,135	\$232,189

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

TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

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
	<u> </u>	(A)	(B)	(C)	(D)	(E)
1	Expert Witness costs					
2	Legal costs	53,000			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 applicable1					
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		al (F =C+D+E)
Total One-Time Costs Related to Application to be	\$	432,549
Amortized over IRM Period		
1/5 of Total One-Time Costs	\$	86,510

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

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Appendix 2-N Shared Services and Corporate Cost Allocation ¹

Note:

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

Type of Service:

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

Pricing Methodology:

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

% Allocation:

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

Year: 2017

Shared Services

Name of Company				Price for the	Cost for the
		Service Offered	Pricing Methodology	Service	Service
From	То			\$	\$
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
				·	

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

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Year: 2018

Date: 30-Aug-24

Shared Services

Name of Company				Price for the	Cost for the
		Service Offered	Pricing Methodology	Service	Service
From	То			\$	\$
CTS	NOW Inc.	Wages and Benefits	Actual Costs	\$1,434,999	\$1,281,249
NOW Inc.	CTS	Wages and Benefits	Actual Costs	-\$81,822	
CTS	NOW Inc.	Office Rental	Share of Actual Costs	\$32,295	
CTS	NOW Inc.	Service Centre Rent	Share of Actual Costs	\$26,728	
NOW Inc.	NOE Inc.	Truck/Equipment Rental &	Actual Costs	\$22,205	\$22,205
NOW Inc.	NOE Inc.	Wages and Benefits	Actual Costs	\$3,548	\$3,548

Name of	Company			% of Corporate	Amount
		Service Offered	Pricing Methodology	Costs Allocated	Allocated
From	То			%	\$
NOW Inc.	ToC	TGB Tower Rent	Actual Cost	100	\$16,223

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Year: 2019

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Shared Services

Name of Company				Price for the	Cost for the
		Service Offered	Pricing Methodology	Service	Service
From	То			\$	\$
CTS	NOW Inc.	Wages and Benefits	Actual Costs	\$1,478,417	\$1,320,015
NOW Inc.	CTS	Wages and Benefits	Actual Costs	-\$73,811	-\$65,903
CTS	NOW Inc.	Office Rental	Share of Actual Costs	\$44,563	
CTS	NOW Inc.	Service Centre Rent	Share of Actual Costs	\$31,763	
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

N	ame of Company			% of Corporate	Amount
		Service Offered	Pricing Methodology	Costs Allocated	Allocated
From	То			%	\$
NOW Inc.	ToC	TGB Tower Rent	Actual Cost	100	\$12,051

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Shared Services

Year:

Name of Company				Price for the	Cost for the
		Service Offered	Pricing Methodology	Service	Service
From	То			\$	\$
CTS	NOW Inc.	Wages and Benefits	Actual Costs	\$1,495,797	\$1,335,533
NOW Inc.	CTS	Wages and Benefits	Actual Costs	-\$90,206	-\$80,541
CTS	NOW Inc.	Office Rental	Share of Actual Costs	\$48,250	
CTS	NOW Inc.	Service Centre Rent	Share of Actual Costs	\$28,741	\$25,662
NOW Inc.	NOE Inc.	Truck/Equipment Rental &	Actual Costs	\$10,580	\$10,580
NOW Inc.	NOE Inc.	Wages and Benefits	Actual Costs	\$3,108	\$3,108

Name of Company				% of Corporate	Amount
		Service Offered	Pricing Methodology	Costs Allocated	Allocated
From	То			%	\$
NOW Inc.	ToC	TGB Tower Rent	Actual Cost	100	\$16,958

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Date:

Year: 2021

Shared Services

Name of Company				Price for the	Cost for the
		Service Offered	Pricing Methodology	Service	Service
From	То			\$	\$
ToC GU	NOW Inc.	Wages and Benefits	Actual Costs	\$1,432,211	\$1,278,760
NOW Inc.	CTS	Wages and Benefits	Actual Costs	-\$16,509	
CTS	NOW Inc.	Office Rental	Share of Actual Costs	\$37,672	\$36,933
CTS	NOW Inc.	Service Centre Rent	Share of Actual Costs	\$22,631	\$20,207
NOW Inc.	NOE Inc.	Truck/Equipment Rental &	Actual Costs	\$8,325	\$8,325
NOW Inc.	NOE Inc.	Wages and Benefits	Actual Costs	\$742	\$742

Name of Company				% of Corporate	Amount
		Service Offered	Pricing Methodology	Costs Allocated	Allocated
From	То			%	\$
NOW Inc.	ToC	TGB Tower Rent	Actual Cost	100	\$17,560

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Year: 2022

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Shared Services

Name of Company				Price for the	Cost for the
		Service Offered	Pricing Methodology	Service	Service
From	То			\$	\$
ToC GU	NOW Inc.	Wages and Benefits	Actual Costs	\$1,487,866	\$1,328,452
CTS	NOW Inc.	Office Rental	Share of Actual Costs	\$37,736	\$37,736
ToC GU	NOW Inc.	Service Centre Rent	Share of Actual Costs	\$25,657	\$22,908
NOW Inc.	NOE Inc.	Truck/Equipment Rental &	Actual Costs	\$11,383	\$11,383
NOW Inc.	NOE Inc.	Wages and Benefits	Actual Costs	\$759	\$759

Name of Company				% of Corporate	Amount
		Service Offered	Pricing Methodology	Costs Allocated	Allocated
From	То			%	\$
NOW Inc.	ToC	TGB Tower Rent	Actual Cost	100	\$17,239

Year: 2023

Date: 30-Aug-24

Shared Services

Name of Company				Price for the	Cost for the
		Service Offered	Pricing Methodology	Service	Service
From	То			\$	\$
ToC GU	NOW Inc.	Wages and Benefits	Actual Costs	\$1,459,426	\$1,303,059
CTS	NOW Inc.	Office Rental	Share of Actual Costs	\$41,634	\$41,634
ToC GU	NOW Inc.	Service Centre Rent	Share of Actual Costs	\$23,188	\$20,703
NOW Inc.	NOE Inc.	Truck/Equipment Rental &	Actual Costs	\$9,167	\$9,167
NOW Inc.	NOE Inc.	Wages and Benefits	Actual Costs	\$835	\$835
					_

Name of Company				% of Corporate	Amount
		Service Offered	Pricing Methodology	Costs Allocated	Allocated
From	То			%	\$
NOW Inc.	ToC	TGB Tower Rent	Actual Cost	100	\$18,178

Year: 2024

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Shared Services

Name of Company				Price for the	Cost for the
		Service Offered	Pricing Methodology	Service	Service
From	То			\$	\$
ToC GU	NOW Inc.	Wages and Benefits	Actual Costs	\$1,800,926	\$1,607,970
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

Name of Company				% of Corporate	Amount
		Service Offered	Pricing Methodology	Costs Allocated	Allocated
From	То			%	\$
NOW Inc.	ToC	TGB Tower Rent	Actual Cost	100	\$19,563

Year: 2025

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Shared Services

Name of Company				Price for the	Cost for the
		Service Offered	Pricing Methodology	Service	Service
From	То			\$	\$
ToC GU	NOW Inc.	Wages and Benefits	Actual Costs	\$2,078,913	\$1,856,172
CTS	NOW Inc.	Office Rental	Share of Actual Costs	\$46,538	\$46,538
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	\$2,000	\$2,000
				·	

Name of Company				% of Corporate	Amount
		Service Offered	Pricing Methodology	Costs Allocated	Allocated
From	То			%	\$
NOW Inc.	ToC	TGB Tower Rent	Actual Cost	100	\$20,345

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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 <u>No.</u>	Particulars	Capitalizat	ion Ratio	Cost Rate	Return
		(%)	(\$)	(%)	(\$)
	Debt				
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	Total Debt	60.0%	\$6,778,882	4.02%	\$272,533
	Equity				
4	Common Equity	40.00%	\$4,519,255	9.21%	\$416,223
5	Preferred Shares		\$ -		\$ -
6	Total Equity	40.0%	\$4,519,255	9.21%	\$416,223
7	Total	100.0%	\$11,298,137	6.10%	\$688,757
Notes					
(1)	4.0% unless an applica	nt has proposed or b	een approved for a di	fferent amount.	

Last OEB-approved year: 2017

Line No.	Particulars	Capitalizat	tion Ratio	Cost Rate	Return
	Debt	(%)	(\$)	(%)	(\$)
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	Total Debt	60.0%	\$4,660,569	3.60%	\$167,585
	Equity				
4	Common Equity	40.00%	\$3,107,046	8.78%	\$272,799
5	Preferred Shares		\$ -		\$ -
6	Total Equity	40.0%	\$3,107,046	8.78%	\$272,799
7	Total	100.0%	\$7,767,615	5.67%	\$440,384

<u>Notes</u>

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

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Appendix 2-OB Debt Instruments

Notes

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

Year 2017

Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) 2	Interest (\$) 1	Additional Comments, if any
1	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	

2018

Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Pr	rincipal (\$)	Rate (%) 2	Interest (\$) 1	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	3,516,836	3.75%	\$ 77,322.23	Closed Ioan Aug 2, 2018
4	Ln7	Desjardins	Third-Party	Fixed Rate	2-Aug-18	20	\$ 3	3,910,715	3.58%	\$ 57,919.30	Opened loan Aug 2, 2018
5										\$ -	
6										\$ -	
7										\$ -	
8										\$ -	
6										\$ -	
10										\$ -	
11										\$ -	
12										\$ -	
	<u> </u>										
Total							\$ 3	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 (%) 2	Interest (\$) 1	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									\$ -	
										Principal is the average annual amount
Total							\$ 3,872,215	3.58%	\$ 138,615.20	outstanding

Year 2020

Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) 2		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)	Pr	rincipal (\$)	Rate (%) 2	Interest (\$) 1	Additional Comments, if any
1	Ln7	Desjardins	Third-Party	Fixed Rate	2-Aug-18	20	\$ 3	3,585,167	3.58%	\$ 118,151.39	
2	Ln7	Desjardins	Third-Party	Fixed Rate	2-Dec-21	20	\$ 3	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	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)	(\$)	Rate (%) 2	,	Additional Comments, if any
1	Ln7	Desjardins	Third-Party	Fixed Rate	2-Aug-18	20	\$ 3,436,907	2.99%		
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 (%) 2	Interest (\$) 1	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 (%) 2	Interest (\$) 1	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 (%) 2	Interest (\$) 1	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 asociated 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:	(Ψ)	(Ψ)	(Ψ)	(Ψ)	
Distribution Stations					-
Low Voltage Line					\$ -
LV Line category # 2					\$ -
(if applcable)					Ψ -
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) Return on Assets used to Provide LV services		(12a) Taxes/PILs	(13) Annual amortization on assets used to provide LV services	(14) OM&A costs with burden associated with assets used to provide LV services	(15) Total annual cost associated with assets used to provide LV services	(16) 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	
Total					\$ -	0.00	

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

Date: 30-Aug-24

Appendix 2-R Loss Factors

				Historical Years			l
		2019	2020	2021	2022	2023	5-Year Average
	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
В	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)						
С	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 S	ystem					
Н	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 <a href="https://linearchy.org/

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 <a href="https://distributor.org/linearing/lineari

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 <u>lower</u> of the two kWh values provided by MV-WEB.

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

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

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

- B If a Large Use Customer is metered on the secondary or low voltage side of the transformer, the default loss is 1% (i.e., B = 1.01 X E). This value should not include supply facility losses. However, the total loss factor on the tariff of rate and charges and applied to customers consumption should include the supply facility loss factor.
- **D** kWh corresponding to D should equal metered or estimated kWh at the customer's delivery point.
- E Metered consumption of Large Use customers.
- **G** and **I** These loss factors pertain to secondary-metered customers with demand less than 5,000 kW.
 - **H** Actual Supply Facility Loss Factor as calculated by dividing A(1) by A(2).

Commodity Expense

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Step 1: Commodity Pricing

Forecasted Commodity Prices	ply Cost Summary*	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
TOTAL (\$/MWh)	Average Supply Cost for RPP Consumers			\$108.64

Step 2: Commodity Expense

(volumes for the test year is loss adjusted)

Commodity	Commodity					2025 Test Year					
Customer		Revenue	Expense								
Class Name	UoM	USoA#	USoA#	Class A Non-RPP Volume**		Class B Non-RPP Volume**	Class B RPP Volume**	Average HOEP	Average RPP Rate	Amount	
Residential	kWh	4006	4705			518,965	43,149,214	\$ 0.02938	\$ 0.10864	\$4,702,978	
GS < 50	kWh	4010	4705			3,973,040	14,982,518	\$ 0.02938	\$ 0.10864	\$1,744,429	
GS > 50	kWh	4035	4705	23,897,535		35,267,840	-	\$ 0.02938	\$ 0.10864	\$1,738,279	
Street Light	kWh	4010	4705			518,707	•	\$ 0.02938	\$ 0.10864	\$15,240	
USL	kWh	4025	4705			20,743	152,441	\$ 0.02938	\$ 0.10864	\$17,171	
	kWh	4025	4705					\$ 0.02938	\$ 0.10864	\$0	
	kWh	4025	4705					\$ 0.02938	\$ 0.10864	\$0	
	kWh	4025	4705					\$ 0.02938	\$ 0.10864	\$0	
	kWh	4025	4705					\$ 0.02938	\$ 0.10864	\$0	
	kWh	4025	4705					\$ 0.02938	\$ 0.10864	\$0	
	kWh	4025	4705	•				\$ 0.02938	\$ 0.10864	\$0	
TOTAL										\$8,218,095	

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
				-	23,897,535			\$799,142

Class B - non-RPP Global Adjustment				2025					
Customer		Revenue	Expense					Amount	
				Class B Non-RPP					
Class Name	UoM	USoA#	USoA#	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 \
- 2. Low Voltage Charges No loss adjustment for kWh

		2025 Test Year	RPI
Electricity Commodity	Units	Volume	Rate
Class per Load Forecast	Offics		
Residential	kWh	43,149,214	
GS < 50	kWh	14,982,518	
GS > 50	kWh	0	
Street Light	kWh	0	
USL	kWh	152,441	
		0	
		0	
		0	
		0	
		0	
		0	
SUB-TOTAL			
Global Adjustment non-RPP	Units		
Class per Load Forecast		Volume	Rate
Residential - Class B	kWh		
GS < 50 - Class B	kWh		
GS > 50 - Class B	kWh		
Street Light - Class B	kWh		
USL - Class B	kWh		
	kWh		
SUB-TOTAL			
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
SUB-TOTAL			
Transmission - Connection			
Class per Load Forecast			
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
SUB-TOTAL			
Wholesale Market Service			
Class per Load Forecast			
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
SUB-TOTAL			
Class A CBR			
Class per Load Forecast			
Residential	kWh		
GS < 50	kWh		
GS > 50	kWh		

Street Light	kWh		
USL	kWh		
SUB-TOTAL			
Class B CBR			
Class per Load Forecast			
Residential	kWh	43,149,214	0.0004
GS < 50	kWh	14,982,518	0.0004
GS > 50	kWh	-	0.0004
Street Light	kWh	-	0.0004
USL	kWh	152,441	0.0004
SUB-TOTAL			
RRRP			
Class per Load Forecast			
Residential	kWh	43,149,214	0.0014
GS < 50	kWh	14,982,518	0.0014
GS > 50	kWh	-	0.0014
Street Light	kWh	-	0.0014
USL	kWh	152,441	0.0014
SUB-TOTAL			
Low Voltage - No TLF adjustment			
Class per Load Forecast			
Residential	kWh	40,849,393	0.0021
GS < 50	kWh	14,183,961	0.0020
GS > 50	kW	-	0.7439
Street Light	kW	-	0.5749
USL	kWh	144,316	0.0021
•			

		Ì		
SUB-TOTAL				
		•		<u> </u>
Smart Meter Entity Charge				
Class per Load Forecast				
Residential			5,117	0.43
GS < 50		Ì	559	0.43
SUB-TOTAL				
SUB- TOTAL				
OER CREDIT	19.3%			
TOTAL				

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)		
TOTAL	\$	13,561,454		

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,	2025 Test Year	nc	n-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		-	
-	0		-	
6,331,993			1,886,103	\$ 8,218,095 O
\$	Volume	Rate	\$	Total
0	Volume	nate	37,812	rotar
0			289,476	
0			2,569,615	
0			37,793	1
0			1,511	
0				
0			_	
0				
0				
0			_	
0			-	
0			799,142	1
0			-	1
0			-	1
0				
0			_	1
0			3,735,348	\$ 3,735,348
			<u> </u>	
\$	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	
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_			-	
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_				
735,222			812,432	1,547,654
733,222			012,432	1,547,054
			\$	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	
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_			-	
276,653			302,814	579,467
- 1			,	,
			\$	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
			-	
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-	23,897,535	0.0004	9,559	

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-			-	0.550
-			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	
	20,140	0.0004		
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-			-	
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-			-	
-			-	
-			-	
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	
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04 500			- 00.070	474 470
81,598			89,876	171,473
			\$	Total
85,784	491,305	0.0021	1,032	
28,368	3,761,280	0.0020	7,523	
20,000	155,213	0.7439	115,463	
- 1		0.7438	110,400	
-	1,468	0.5749	844	
303				

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114,455			124,903	239,357
			\$	Total
26,406	62	0.43	318	
2,883	148	0.43	765	
-			-	
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29,289			1,082	30,371
			.,002	00,011
7,831,488			7,241,443	15,072,931
(1,511,477)			0	(1,511,477)
6,320,011			7,241,443	13,561,454

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