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October 18, 2019

Mr. Patrick Wruck
Commission Secretary and Manager
Regulatory Support
British Columbia Utilities Commission
Suite 410, 900 Howe Street
Vancouver, BC V6Z 2N3

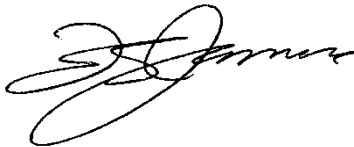
Dear Mr. Wruck:

**RE: Project No. 1598990
British Columbia Utilities Commission (BCUC or Commission)
British Columbia Hydro and Power Authority (BC Hydro)
Fiscal 2020 to Fiscal 2021 Revenue Requirements Application
Evidentiary Update**

BC Hydro writes in accordance with BCUC Order No. G-218-19 to provide an un-redacted version of the Evidentiary Update, originally filed with the BCUC on August 22, 2019.

For further information, please contact Chris Sandve at 604-974-4641 or by email at bchydroregulatorygroup@bchydro.com.

Yours sincerely,



Fred James
Chief Regulatory Officer

cs/rh

Enclosure

BC Hydro Fiscal 2020 to Fiscal 2021 Revenue Requirements Application

Evidentiary Update

August 22, 2019

(Made Public on October 18, 2019)

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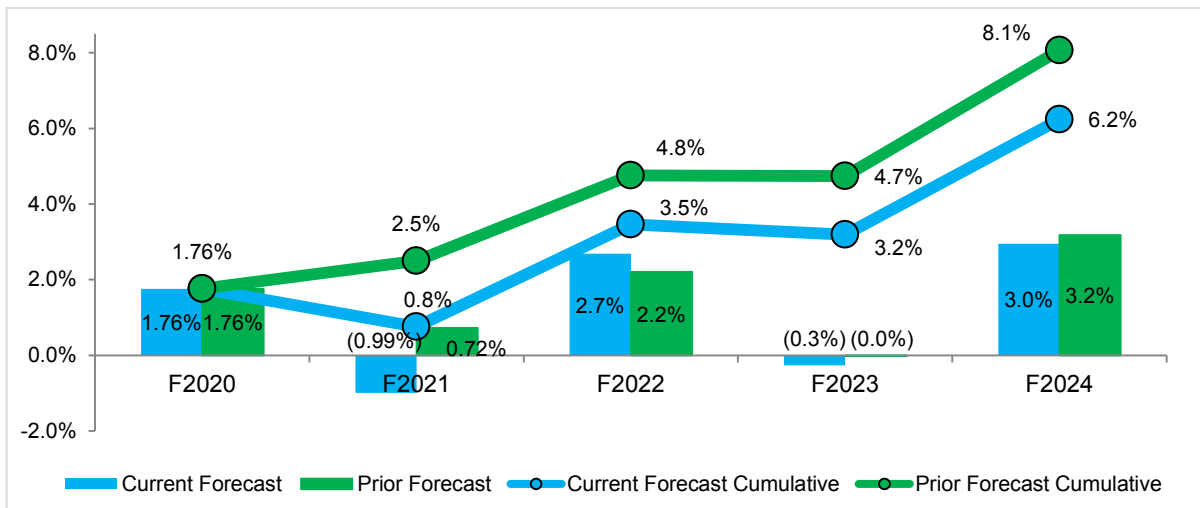
- Appendix A Financial Schedules
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- Appendix C Updated Cost of Energy Forecast
- Appendix D Updated Regulatory Account Balances
- Appendix E Updated Transmission Revenue Requirement
- Appendix F Implementation of IFRS 16 Update
- Appendix G Fiscal 2019 Variance Explanations

1 Evidentiary Update Has a Favourable Impact on 2 Customers

3 On February 25, 2019, BC Hydro filed its Fiscal 2020 to Fiscal 2021 Revenue
4 Requirements Application (**Application**) to request various approvals from the
5 BCUC. BC Hydro now files this Evidentiary Update to the Application (**Evidentiary**
6 **Update**). Based on the approvals BC Hydro is seeking, the Evidentiary Update has
7 a favourable impact on customers. It reduces BC Hydro's total revenue requirement
8 over the test period by \$122.4 million. BC Hydro proposes to reflect this favourable
9 impact through a rate decrease of 0.99 per cent on April 1, 2020, with no change to
10 the fiscal 2020 rates approved by the BCUC on an interim basis.¹

11 [Figure 1](#) below provides an updated five-year net bill increases forecast, based on
12 the Evidentiary Update. As shown, the forecast cumulative net bill increase from
13 fiscal 2020 to fiscal 2024 has decreased from 8.1 per cent to 6.2 per cent.

14 **Figure 1 Five Year Net Bill Increases Forecast**



¹ As discussed in section 1.2 below, BC Hydro is proposing to amortize a higher amount of the credit balance in the Cost of Energy Variance accounts in fiscal 2020 and a lower amount in fiscal 2021 so that BC Hydro's required rate increase for fiscal 2020 remains unchanged, avoiding the need for a retrospective adjustment to fiscal 2020 interim rates and customer bills. This is shown on line 26 of Schedule 2.1 of Appendix A of the Evidentiary Update.

1 The reduction in BC Hydro's revenue requirements over the test period is the
2 product of updated information. Specifically, the Evidentiary Update:

- 3 • **Reflects Actual Financial Results from Fiscal 2019:** The Evidentiary Update
4 replaces the fiscal 2019 forecast with actual fiscal 2019 results. Fiscal 2019
5 actual results impact the test period because they impact the amortization of
6 BC Hydro's regulatory accounts in fiscal 2020 and fiscal 2021. Among other
7 things, this includes actual Powerex Net Income for fiscal 2019 which was
8 \$230.4 million higher than forecast in the Application, increasing the credit
9 balance in the Cost of Energy Variance Accounts, which BC Hydro has
10 proposed to refund to ratepayers over the test period. Further information is
11 provided in section [1.6](#) below;
- 12 • **Updates the Cost of Energy Forecast:** The Evidentiary Update replaces the
13 October 2018 Energy Study forecast in the Application with the June 2019
14 Energy Study forecast, which includes actual costs for April and May 2019. Dry
15 conditions and lower water inflows have decreased planned hydroelectric
16 generation (water rentals) and purchases from IPPs and Long-Term
17 Commitments, resulting in lower planned surplus sales and higher planned
18 market electricity purchases. Further information is provided in section [1.2](#)
19 below;
- 20 • **Updates the Discount Rate for Pension Costs:** The Evidentiary Update
21 replaces the forecast discount rate of 3.83 per cent used to forecast BC Hydro's
22 pension costs in the Application with the actual discount rate of 3.33 per cent as
23 of April 1, 2019. The lower discount rate has an unfavourable impact on
24 operating costs, as discussed in section [1.3](#) below;
- 25 • **Updates Interest and Foreign Exchange Rates:** The Evidentiary Update
26 replaces the October 2018 Government of B.C. interest and foreign exchange
27 rates forecast in the Application with the January 2019 Government of B.C.

forecasts. It also replaces the September 30, 2018 forward interest rates used for future debt hedges in the Application with interest rates as of May 31, 2019. This has a favourable impact on Finance Charges, as discussed in section [1.5](#) below;

- **Reflects the Full Implementation of the new Leasing Standard (IFRS 16):**

In the Application, BC Hydro estimated the impact of IFRS 16 on Electricity Purchase Agreements based on its preliminary assessment. We noted that the actual impacts from the implementation of the standard may vary from these estimates. The Evidentiary Update reflects BC Hydro's completed assessment. The difference between the estimates in the Application and those of the completed assessment in the Evidentiary Update result in:

- ▶ An increase of \$82.8 million to the Non-Heritage Deferral Account; and
- ▶ A decrease to Cost of Energy and an increase to Amortization and to Finance Charges, resulting in a net increase to BC Hydro's revenue requirement of \$16.6 million in fiscal 2020 and \$15.5 million in fiscal 2021.

The impact to the test period revenue requirements is not net neutral because if an Electricity Purchase Agreement is determined to be a lease under IFRS 16, more costs are recognized in the earlier years of the agreement and fewer costs are recognized in the later years of the agreement. Further information is provided in Appendix F of the Evidentiary Update;

- **Updates for April and May Actuals:** The Evidentiary Update replaces BC Hydro's forecasts in the Application for April and May 2019 with the actual financial results for those months. This includes an update to domestic sales revenue. Domestic sales revenue for the remainder of fiscal 2020 and all of fiscal 2021 remains based on the October 2018 Load Forecast. In accordance with the regulatory timetable for this proceeding, BC Hydro will file a 20-year load forecast on October 3, 2019. This forecast was completed after the

1 financial inputs into the Evidentiary Update were finalized and is not reflected in
2 the Evidentiary Update. As BC Hydro will explain further in its October 3, 2019
3 filing, the difference in the test period between the October 2018 Load Forecast
4 volumes and the Load Forecast BC Hydro will file in October 2019 is less than
5 0.5 per cent. Therefore, BC Hydro has not updated its financial schedules
6 based on the updated Load Forecast.²

7 Overall, actual domestic sales revenue in April and May 2019 was lower than
8 forecast due to warm weather, reduced use per account and lower consumption
9 at the step two rate, which resulted in lower residential revenue. Large industrial
10 revenue was also lower due to delayed commercial operation dates for new
11 cryptocurrency customers and lower production in the oil and gas sector
12 because of poor market conditions.

13 As discussed in section [1.2](#), BC Hydro's planned market electricity purchases
14 have increased for fiscal 2020 and fiscal 2021. As actual sales in April and
15 May 2019 were lower than forecast, BC Hydro's market electricity purchases
16 were also lower than they otherwise would have been; and

- 17 • **Updates the Demand-Side Management Expenditure Schedule:** In the
18 Application, BC Hydro requested BCUC approval of a Demand-Side
19 Management (**DSM**) expenditure schedule of \$90.8 million in fiscal 2020 and
20 \$116.3 million in fiscal 2021. The Evidentiary Update reduces BC Hydro's DSM
21 expenditure request by \$27.2 million in fiscal 2021 from \$116.3 million to
22 \$89.1 million because two projects that BC Hydro expected to proceed under
23 the Thermo-Mechanical Pulp (**TMP**) Program did not submit applications by the
24 required deadline. As this update is limited to expenditures in fiscal 2021 which

² In the June 24, 2019 Procedural Conference, BC Hydro stated that the impetus for filing the 20-year load forecast in this proceeding was for information purposes only, in response to certain Round 1 information requests. The 20-year load forecast was not expected to update the test period itself. For further information, refer to page 209 to 210 of Transcript Volume 2.

are amortized into rates starting in fiscal 2022, it does not impact BC Hydro's revenue requirements in the test period.

1.1 Overview of BC Hydro's Updated Revenue Requirements

This section summarizes BC Hydro's updated revenue requirements, based on the Current View³, for fiscal 2020 and fiscal 2021. A reconciliation of the Gross View⁴ and the Current View for each component of the revenue requirements is provided in Schedule 3.0 of Appendix A. The Current View is used because it shows the actual costs being recovered from customers in rates in fiscal 2020 and fiscal 2021.

Table 1 Revenue Requirement - Application vs. Evidentiary Update - Current View

Cost Component	Appendix A Reference	Fiscal 2020 Difference (\$ million)	Fiscal 2021 Difference (\$ million)	Explanation
Cost of Energy	Schedule 4.0 Line 51	(45.9)	(155.4)	See section 1.2 below
Operating Costs	Schedule 5.0 Line 122	62.9	63.9	See section 1.3 below
Taxes	Schedule 6.0 Line 24	0.0	0.0	
Amortization	Schedule 7.0 Line 32	60.3	59.7	See section 1.4 below
Finance Charges	Schedule 8.0 Line 32	38.3	33.7	See section 1.5 below
Return on Equity	Schedule 9.0 Line 36	0.0	0.0	
Miscellaneous Revenue	Schedule 15.0 Line 42	0.1	0.1	
Inter-Segment Revenue	Schedule 3.0 Line 51	4.1	0.7	Lower transmission charges due to lower Surplus Sales, as discussed in section 1.2

³ The Current View shows the total costs for each component of the revenue requirements after any forecast transfers to regulatory accounts. In other words, the "Current View" shows the actual costs being recovered from customers in rates in fiscal 2020 and fiscal 2021.

⁴ The Gross View shows the total costs for each component of the revenue requirements before any forecast transfers to regulatory accounts and then shows the regulatory account transfers as a separate total. In other words, "Gross View" shows the total costs incurred in fiscal 2020 and fiscal 2021.

Cost Component	Appendix A Reference	Fiscal 2020 Difference (\$ million)	Fiscal 2021 Difference (\$ million)	Explanation
Subsidiary Net Income	Schedule 3.0 Lines 55/56	(151.6)	(92.6)	As discussed further in section 1.6 below, Subsidiary Net Income is higher in fiscal 2020 and fiscal 2021 because, in the Current View, the favourable difference between forecast and actual Powerex Net Income in fiscal 2019 is recovered in fiscal 2020 and fiscal 2021.
Other Utilities Revenue	Schedule 14.0 Line 18	(0.2)	0.0	
Liquefied Natural Gas Revenue	Schedule 14.0 Line 19	(0.6)	0.0	
Deferral Account Rate Rider Revenue	Schedule 14.0 Line 21	0.0	0.0	
Total	Schedule 1.0 Line 35	(32.5)	(89.9)	Numbers may not add due to rounding
		122.4		

1 The sub-sections below provide further details on the differences shown in the table
2 above.

3 Appendix A contains the detailed financial schedules reflecting our updated revenue
4 requirements. The working revenue requirements model that produces these
5 schedules is also provided in electronic form as part of the Evidentiary Update.

6 Appendix B contains a Draft Order that sets out our requests, as updated by the
7 Evidentiary Update. The following updates are reflected in this Draft Order:

- 8 • A rate decrease of 0.99 per cent, effective April 1, 2020;
- 9 • Updated Open Access Transmission Tariff Rates (**OATT**) for fiscal 2020 and
10 fiscal 2021;
- 11 • Amortizing into rates, over the fiscal 2020 to fiscal 2021 test period, the
12 fiscal 2019 net closing balance and the forecast fiscal 2020 and fiscal 2021 net

additions and net interest applied to the Cost of Energy Variance Accounts, such that fiscal 2020 rates remain the same.⁵

- An updated Demand Side Management (**DSM**) expenditure schedule of \$90.8 million in fiscal 2020 and \$89.1 million in fiscal 2021;⁶ and
- Closure of the Arrow Water Systems Provision Regulatory Account and the Arrow Water Systems Regulatory Account in fiscal 2020.⁷

Appendix C provides detailed information on BC Hydro's updated Cost of Energy forecast.

Appendix D provides BC Hydro's updated regulatory account balances.

Appendix E provides BC Hydro's updated Transmission Revenue Requirement and OATT rates.

Appendix F provides a more detailed explanation of the difference between the estimated impacts from the implementation of IFRS 16 in the Application and the actual impacts shown in the Evidentiary Update.

Appendix G provides explanations for variances between fiscal 2019 RRA plan and fiscal 2019 actual amounts.

1.2 Cost of Energy Has Decreased While Dry Conditions and Lower IPP Purchases Have Increased Market Purchases

The Cost of Energy forecast in the Application was based on BC Hydro's October 2018 energy study. The Cost of Energy forecast in the Evidentiary Update is based on the June 2019 energy study.

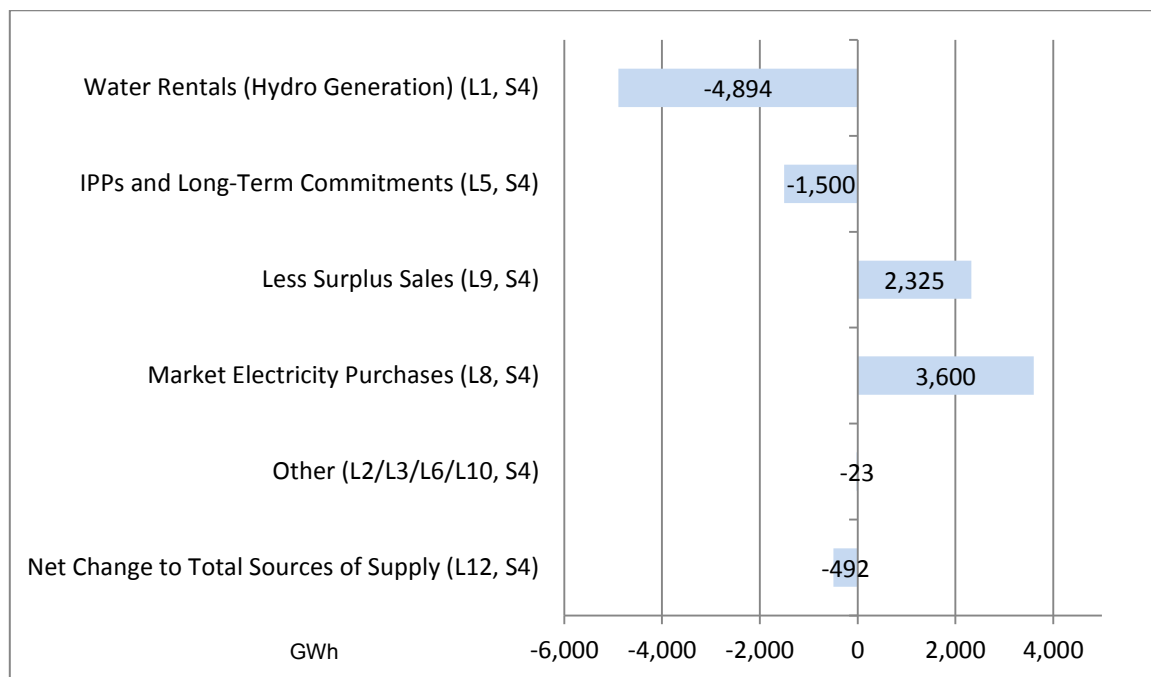
⁵ Refer to section [1.2](#) for further discussion.

⁶ Refer to BC Hydro's response to BCUC IR 1.182.1.

⁷ Refer to BC Hydro's response to BCUC IR 1.40.3.1.

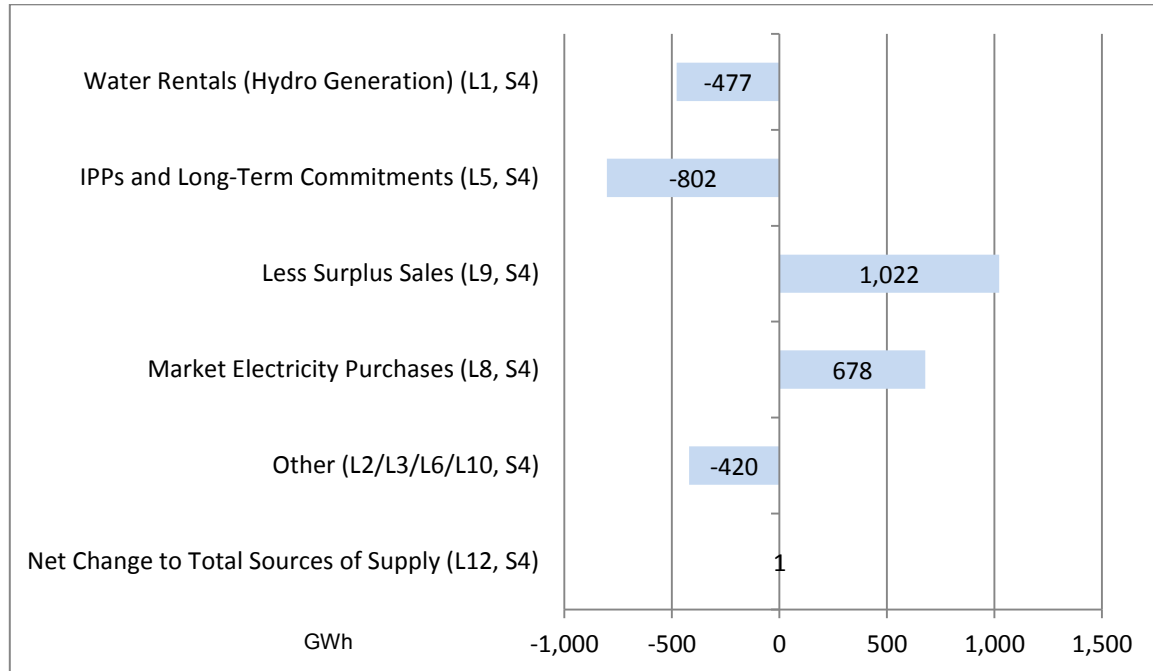
Dry conditions and lower water inflows have decreased planned hydroelectric generation (water rentals) and purchases from IPPs and Long-Term Commitments. In addition, purchases from IPPs and Long-Term Commitments have decreased due to delayed IPP commercial operation dates and due to lower forecast IPP deliveries, based on updated historical delivery averages. The decrease in hydroelectric generation and purchases from IPPs and Long-Term Commitments results in lower planned surplus sales and higher planned market electricity purchases. This shift in volumes is shown in [Figure 2](#) and [Figure 3](#) below.⁸ The references in brackets show the line numbers and schedules in Appendix A (e.g., L1, S4 relates to line 1 of Schedule 4 of Appendix A of the Evidentiary Update).

Figure 2 Volumes of Supply - Fiscal 2020 Plan vs. Fiscal 2020 Update (GWh)



⁸ For further information, refer to lines 1 to 12 of Schedule 4.0 of Appendix A of the Evidentiary Update.

Figure 3 Volumes of Supply - Fiscal 2021 Plan vs. Fiscal 2021 Update (GWh)



The primary driver of the decreased cost of energy is lower costs for IPPs and Long-Term Commitments. These costs have decreased for two reasons:

- First, as shown in [Figure 2](#) and [Figure 3](#) above, supply from IPPs and Long-Term Commitments is lower. This is due to:
 - dry conditions and low water inflows, which decrease hydro generation; and
 - lower forecast deliveries, based on updated historical delivery averages and delayed commercial operation dates.
- Second, the full implementation of IFRS 16, discussed further in Appendix F, shifts costs from IPPs and Long-Term Commitments (Cost of Energy) to Amortization and Finance Charges.

In the Application, BC Hydro proposed to refund the forecast fiscal 2019 net closing balance and the forecast fiscal 2020 and fiscal 2021 net additions and net interest

1 applied to the Cost of Energy Variance Accounts, over the fiscal 2020 to fiscal 2021
2 test period with equal amounts being amortized in fiscal 2020 and fiscal 2021. In the
3 Evidentiary Update, BC Hydro is proposing to amortize a higher amount of the credit
4 balance in the Cost of Energy Variance accounts in fiscal 2020 and a lower amount
5 in fiscal 2021. The result is that BC Hydro's requested rate increase for fiscal 2020
6 remains unchanged, avoiding the need for a retrospective adjustment to fiscal 2020
7 interim rates and customer bills.

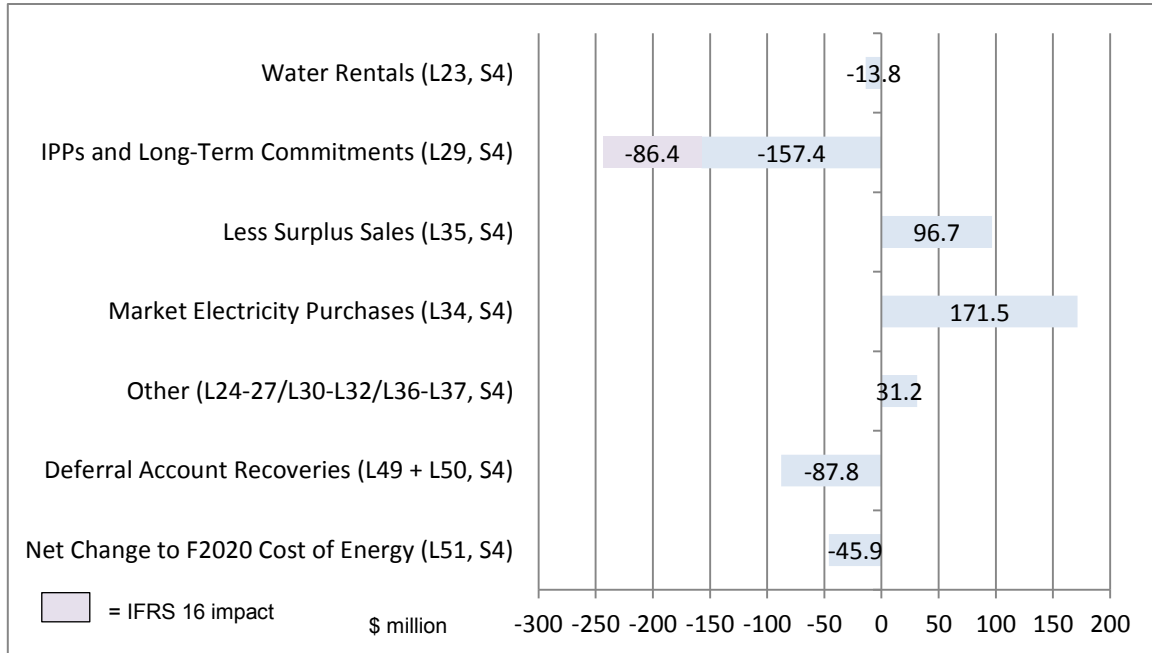
8 As a result of this proposal and the difference between forecast and actual fiscal
9 2019 closing account balances, net recoveries from the Heritage Deferral Account
10 and Non-Heritage Deferral Account are higher than planned in fiscal 2020 and lower
11 than planned in fiscal 2021.

12 The increases and decreases to the components of the Cost of Energy in fiscal 2020
13 and fiscal 2021 are shown in [Figure 4](#) and [Figure 5](#) below.⁹

⁹ For further information, refer to lines 23 to 39 of Schedule 4.0 of Appendix A of the Evidentiary Update.

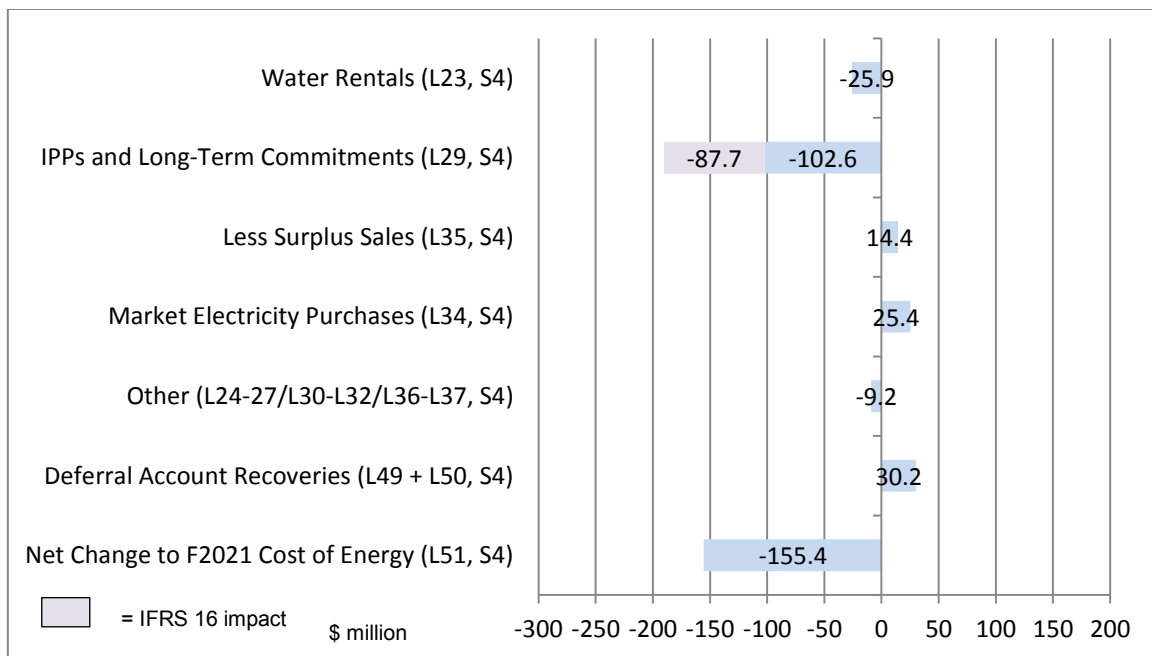
1
2
3

Figure 4 Cost of Energy - Fiscal 2020 Plan vs. Fiscal 2020 Update – Current View (\$ millions)



4
5
6

Figure 5 Cost of Energy - Fiscal 2021 Plan vs. Fiscal 2021 Update – Current View (\$ millions)



1 For more detailed information on BC Hydro's updated Cost of Energy forecast,
2 please refer to Appendix C.

3 **1.3 Operating Costs Have Increased Due to Uncontrollable** 4 **Factors**

5 Operating costs have increased due to two factors that are outside of BC Hydro's
6 control:

- 7 • First, the discount rate used to value BC Hydro's pension liability has
8 decreased from 3.83 per cent as of September 30, 2018 to 3.33 per cent as of
9 April 1, 2019. The discount rate is driven by market conditions and is
10 determined by BC Hydro's external actuary. It is not controllable by BC Hydro
11 as it is based on 'AA' Canadian Corporate bonds. A decrease in the discount
12 rate results in a higher present value of BC Hydro's pension liability. This
13 increases BC Hydro's current service pension costs by \$15.9 million in
14 fiscal 2020 and \$17.1 million in fiscal 2021.

15 The lower discount rate also increased BC Hydro's fiscal 2019 non-current
16 pension costs. This increase is deferred to the Non-Current Pension Cost
17 Regulatory Account and amortized into rates over a 13-year period, which
18 increases the required recovery by \$40.8 million in both fiscal 2020 and
19 fiscal 2021.

- 20 • Second, storm restoration costs were higher than planned in fiscal 2019 due to
21 more severe storms, including the December 2019 storm. These costs were
22 deferred to the Storm Restoration Costs Regulatory Account and are amortized
23 over the test period, which increases the required recovery in fiscal 2020 and
24 fiscal 2021.

25 These cost increases are summarized in [Figure 6](#) and [Figure 7](#) below.¹⁰

¹⁰ For further information, refer to lines 1 to 122 of Schedule 5.0 of Appendix A of the Evidentiary Update.

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2
3

Figure 6 Operating Costs - Fiscal 2020 Plan vs. Fiscal 2020 Update – Current View (\$ millions)

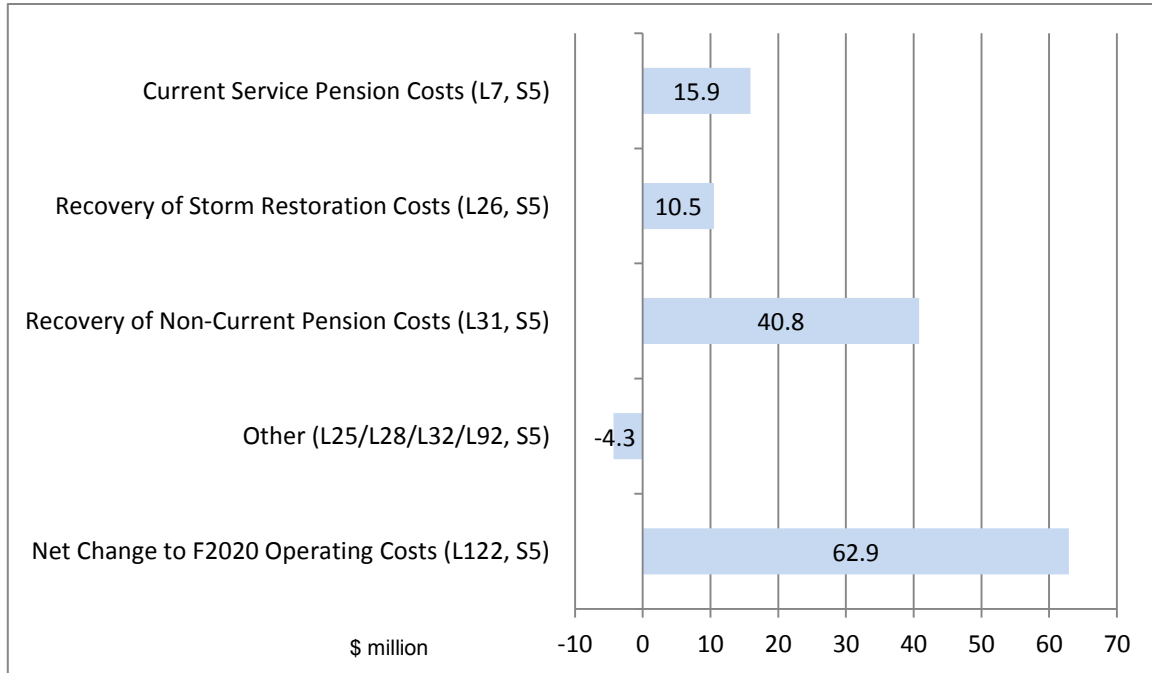
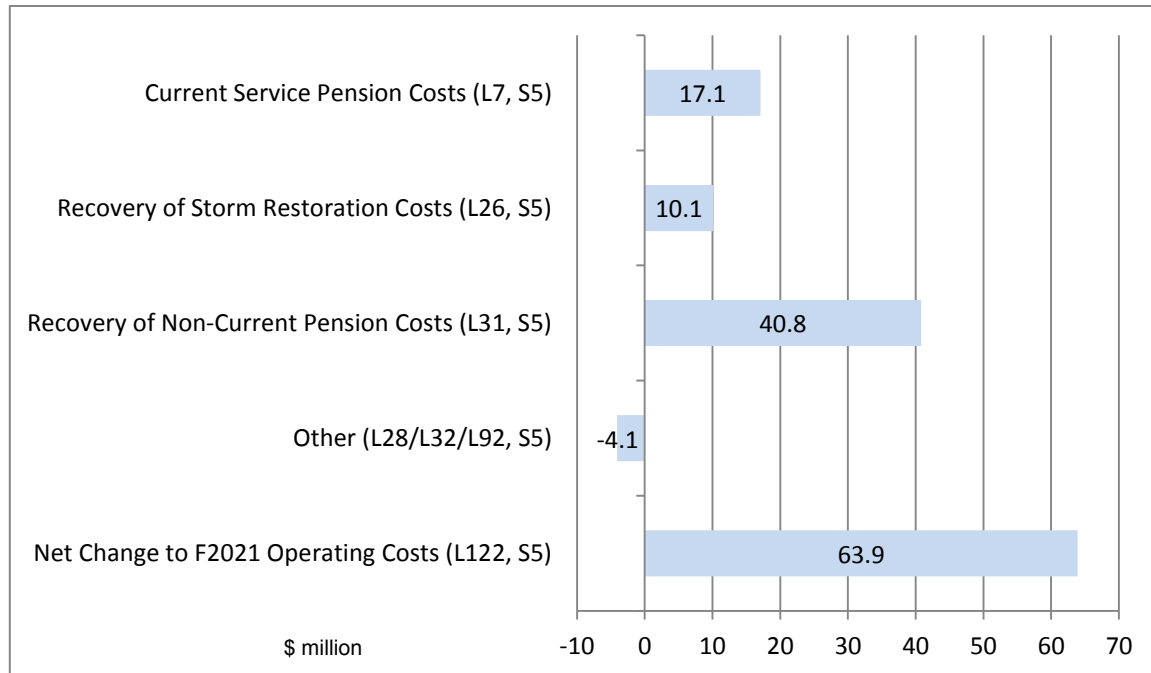


Figure 7 Operating Costs - Fiscal 2021 Plan vs. Fiscal 2021 Update – Current View (\$ millions)



1.4 Amortization Has Increased Due to the Full Implementation of IFRS 16

As discussed above, the Evidentiary Update reflects the impacts resulting from the full implementation of IFRS 16, following the completion of BC Hydro's assessment, and subject to the completion of the fiscal 2020 financial statement audit. The implementation of IFRS 16 decreases Cost of Energy while increasing Amortization and Finance Charges. The impact to Amortization is an increase of \$58.8 million in fiscal 2020 and \$59.9 million in fiscal 2021. Amortization is also increasing because actual capital additions in fiscal 2019 were slightly higher than planned. There were no changes to the capital plan as part of the Evidentiary Update.

1 **1.5 Finance Charges Have Increased Due to the Full**
2 **Implementation of IFRS 16**

3 Finance Charges are also increasing due to the impacts resulting from the full
4 implementation of IFRS 16. The resulting impact to Finance Charges is an increase
5 of \$44.3 million in fiscal 2020 and \$43.3 million in fiscal 2021. This increase is
6 partially offset by lower finance charges on debt that was hedged subsequent to the
7 filing of the Application, at interest rates that were lower than forecast in the
8 Application.

9 **1.6 Actual Fiscal 2019 Powerex Net Income Was Higher Than**
10 **Planned**

11 In the Application, Powerex Net Income was forecast to be \$205.3 million in
12 fiscal 2019. Actual Powerex Net Income in fiscal 2019 was \$435.7 million or
13 \$230.4 million higher than the forecast. This difference increases the credit balance
14 in the Cost of Energy Variance Accounts, which BC Hydro has proposed to refund to
15 ratepayers over the test period. In the Current View, this refund is reflected in
16 BC Hydro's revenue requirements as Subsidiary Net Income. As a result, Subsidiary
17 Net Income is \$151.6 million higher in fiscal 2020 and \$92.6 million higher in
18 fiscal 2021, which decreases BC Hydro's revenue requirements.¹¹

¹¹ The total increase in refunds in fiscal 2020 and fiscal 2021 is greater than the difference between forecast and actual Powerex Net Income in fiscal 2019, primarily due to variances in interest accrual amounts on the balance in the Trade Income Deferral Account. The refund amount is higher in fiscal 2020 than fiscal 2021 so that BC Hydro's requested rate increase in fiscal 2020 remains unchanged. For further information, refer to section [1.2](#) above.

BC Hydro Fiscal 2020 to Fiscal 2021 Revenue Requirements Application

Appendix A Financial Schedules

Revenue Requirements Model

Schedule		Purpose ¹	Page
1.0	Revenue Requirements Summary	RRA	2
	Deferral and Other Regulatory Accounts		
2.1	Deferral Accounts	RRA	3
2.2	Other Regulatory Accounts	RRA	4
	Total Current Costs		
3.0	Total Company	RRA	10
3.1	Business Support	TRR	13
3.2	Generation	TRR	15
3.3	Customer Care	TRR	16
3.4	Transmission	TRR	17
3.5	Distribution	TRR	20
3.6	Total Current Costs	TRR	21
3.7	Total Current Costs - Integrated Planning	TRR	23
3.8	Total Current Costs - Capital Infrastructure Project Delivery	TRR	27
3.9	Total Current Costs - Operations	TRR	30
3.10	Total Current Costs - Safety	TRR	34
3.11	Total Current Costs - Finance, Technology, Supply Chain	TRR	35
3.12	Total Current Costs - People, Customer, Corporate Affairs	TRR	36
3.13	Total Current Costs - Other	TRR	37
4.0	Cost of Energy	RRA	38
	Operating Costs		
5.0	Total Company	RRA	41
5S	Total Company - Supplemental Schedule	RRA	47
5.1	Operating Costs - Integrated Planning	RRA	51
5.2	Operating Costs - Capital Infrastructure Project Delivery	RRA	52
5.3	Operating Costs - Operations	RRA	53
5.4	Operating Costs - Safety	RRA	54
5.5	Operating Costs - Finance, Technology, Supply Chain	RRA	55
5.6	Operating Costs - People, Customer, Corporate Affairs	RRA	56
5.7	Operating Costs - Other	RRA	57
6.0	Taxes	RRA	58
7.0	Depreciation and Amortization	RRA	59
8.0	Finance Charges	RRA	61
9.0	Return on Equity	RRA	64
10.0	Rate Base	RRA	66
11.0	Contributions	TRR	67
	Assets		
12.0	Total Company	TRR	69
12.1	Business Support	TRR	70
12.2	Generation	TRR	71
12.3	Transmission	TRR	72
12.4	Distribution	TRR	73
13.0	Capital Expenditures and Additions	RRA	74
14.0	Domestic Energy Sales and Revenue	RRA	76
15.0	Miscellaneous Revenue	RRA	77
16.0	Full-Time Equivalents	RRA	79

Note 1: RRA (Revenue Requirement Application); TRR (Transmission Revenue Requirement)

Evidentiary Update
August 22, 2019 - (Made Public on October 18, 2019)
Appendix A

Schedule 1.0
Page 2

Revenue Requirements Summary
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
1		3.0 L1	1,762.9	1,518.7	(244.2)	1,887.0	1,928.9	41.9	1,920.2	1,734.6	(185.6)
2		3.0 L13	1,221.0	1,277.0	56.0	1,224.2	1,239.1	14.9	1,229.3	1,218.2	(11.1)
3		3.0 L22	238.7	242.7	4.1	249.8	249.8	0.0	262.2	262.2	0.0
4		3.0 L25	850.9	871.3	20.5	915.7	977.8	62.1	936.5	998.0	61.5
5		3.0 L31	773.8	1,192.2	418.4	757.5	874.9	117.4	726.9	743.3	16.4
6		3.0 L38	712.0	(428.2)	(1,140.2)	712.0	712.0	0.0	712.0	712.0	0.0
7		3.0 L42	(140.6)	(224.4)	(83.8)	(240.8)	(240.7)	0.1	(247.2)	(247.0)	0.1
8		3.0 L51	(65.3)	(62.5)	2.8	(69.0)	(64.9)	4.1	(72.6)	(71.9)	0.7
Deferral Accounts											
9		2.1 L24	0.0	586.0	586.0	3.1	3.1	0.0	3.5	3.5	0.0
10		2.1 L25	(26.6)	8.2	34.7	8.9	15.4	6.5	3.0	4.0	1.1
11		2.1 L26	241.8	240.6	(1.3)	(164.5)	(403.9)	(239.4)	(164.5)	(226.9)	(62.3)
12			215.3	834.7	619.4	(152.5)	(385.4)	(232.9)	(158.1)	(219.4)	(61.3)
Other Regulatory Accounts											
13		2.2 L204	(201.6)	(636.4)	(434.8)	(168.2)	(267.7)	(99.5)	(162.3)	(133.1)	29.1
14		2.2 L205	(33.5)	(35.7)	(2.2)	(33.2)	(33.1)	0.1	(30.5)	(30.0)	0.5
15		2.2 L206	(111.6)	956.9	1,068.5	326.7	386.7	60.0	324.7	384.6	59.8
16			(346.8)	284.8	631.6	125.3	85.9	(39.4)	131.9	221.4	89.4
Subsidiary Net Income											
17			(115.1)	(435.7)	(320.5)	(120.6)	(120.6)	0.0	(120.6)	(120.6)	0.0
18			(5.1)	(3.5)	1.6	(3.4)	(3.4)	0.0	(3.7)	(3.7)	0.0
19			(120.2)	(439.1)	(318.9)	(124.0)	(124.0)	0.0	(124.3)	(124.3)	0.0
20		14.0 L18	(12.1)	(29.6)	(17.5)	(28.6)	(28.8)	(0.2)	(28.7)	(28.7)	0.0
21		14.0 L19	(10.9)	(1.8)	9.1	0.0	(0.6)	(0.6)	0.0	0.0	0.0
22		14.0 L21	(241.8)	(240.6)	1.2	0.0	0.0	0.0	0.0	0.0	0.0
23			4,836.8	4,795.2	(41.6)	5,256.5	5,223.9	(32.6)	5,288.3	5,198.4	(89.9)
Rate Revenue at Current Rates											
24		14.0 L22	5,101.6	5,067.2	(34.4)	4,948.2	4,918.5	(29.7)	4,942.4	4,942.4	0.0
25		Line 20	(12.1)	(29.6)	(17.5)	(28.6)	(28.8)	(0.2)	(28.7)	(28.7)	0.0
26		Line 21	(10.9)	(1.8)	9.1	0.0	(0.6)	(0.6)	0.0	0.0	0.0
27		Line 22	(241.8)	(240.6)	1.2	0.0	0.0	0.0	0.0	0.0	0.0
28			4,836.8	4,795.2	(41.6)	4,919.6	4,889.1	(30.5)	4,913.7	4,913.8	0.1
29		L23 - L28	0.0	(0.0)	(0.0)	336.9	334.8	(2.1)	374.5	284.6	(89.9)
30			3.00%	3.00%	-	6.85%	6.85%	(0.00%)	0.72%	(0.99%)	(1.71%)
31			5.00%	5.00%	-	-	-	-	-	-	-
32			3.00%	3.00%	-	1.76%	1.76%	(0.00%)	0.72%	(0.99%)	(1.71%)
33		Line 23	4,836.8	4,795.2	(41.6)	5,256.5	5,223.9	(32.6)	5,288.3	5,198.4	(89.9)
34		2.2 L136	321.4	(814.9)	(1,136.3)	0.0	0.0	0.0	0.0	0.0	0.0
35			5,158.2	3,980.3	(1,177.9)	5,256.5	5,223.9	(32.6)	5,288.3	5,198.4	(89.9)

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Deferral Accounts
(\$ million)

Line	Reference	Column	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Heritage Deferral Account											
1			(16.0)	(103.7)	(87.7)	(388.3)	(485.1)	(96.8)	(197.9)	(217.6)	(19.7)
2			0.0	(318.9)	(318.9)	0.0	0.0	0.0	0.0	0.0	0.0
3	Line 30		0.0	(95.2)	(95.2)	0.0	0.0	0.0	0.0	0.0	0.0
4			(0.6)	(18.5)	(18.0)	(11.1)	(13.1)	(2.0)	(3.7)	(4.0)	(0.3)
5			5.1	51.2	46.2	201.6	280.6	79.0	201.6	221.6	20.0
6			(11.5)	(485.1)	(473.6)	(197.9)	(217.6)	(19.7)	0.0	0.0	0.0
Non-Heritage Deferral Account											
7			612.8	463.3	(149.5)	119.9	76.1	(43.8)	52.1	101.5	49.4
8			0.0	(0.6)	(0.6)	(18.0)	64.8	82.8	0.0	0.0	0.0
9	Line 31		0.0	(118.4)	(118.4)	0.0	0.0	0.0	0.0	0.0	0.0
10	15.0 L38			(51.9)	(51.9)	(3.1)	(3.1)	0.0	(3.5)	(3.5)	0.0
11			21.3	12.7	(8.6)	2.9	4.5	1.6	1.0	1.9	0.9
12			(194.0)	(229.1)	(35.1)	(49.6)	(40.8)	8.8	(49.6)	(99.9)	(50.2)
13			440.1	76.1	(364.0)	52.1	101.5	49.4	(0.0)	0.0	0.0
Trade Income Deferral Account											
14			167.1	126.8	(40.3)	(24.2)	(258.8)	(234.5)	(12.3)	(103.3)	(90.9)
15			0.0	0.0	0.0	0.0	(1.9)	(1.9)	0.0	0.0	0.0
16	Line 32		0.0	(320.5)	(320.5)	0.0	0.0	0.0	0.0	0.0	0.0
17			5.8	(2.4)	(8.2)	(0.7)	(6.8)	(6.1)	(0.2)	(1.9)	(1.7)
18			(52.9)	(62.7)	(9.8)	12.6	164.2	151.6	12.6	105.2	92.6
19			120.0	(258.8)	(378.8)	(12.3)	(103.3)	(90.9)	(0.0)	(0.0)	(0.0)
End of Year Balances											
20	Line 6		(11.5)	(485.1)	(473.6)	(197.9)	(217.6)	(19.7)	0.0	0.0	0.0
21	Line 13		440.1	76.1	(364.0)	52.1	101.5	49.4	(0.0)	0.0	0.0
22	Line 19		120.0	(258.8)	(378.8)	(12.3)	(103.3)	(90.9)	(0.0)	(0.0)	(0.0)
23			548.6	(667.7)	(1,216.4)	(158.1)	(219.4)	(61.3)	(0.0)	0.0	0.0
Summary											
24			0.0	(586.0)	(586.0)	(3.1)	(3.1)	0.0	(3.5)	(3.5)	0.0
25			26.6	(8.2)	(34.7)	(8.9)	(15.4)	(6.5)	(3.0)	(4.0)	(1.1)
26			(241.8)	(240.6)	1.3	164.5	403.9	239.4	164.5	226.9	62.3
27	L2+L8+L15		0.0	(319.5)	(319.5)	(18.0)	62.9	80.9	0.0	0.0	0.0
28			(215.3)	(1,154.2)	(939.0)	134.5	448.4	313.9	158.1	219.4	61.3
29	8.0 L52		4.13%	3.99%	(0.14%)	3.88%	3.81%	(0.07%)	3.82%	3.73%	(0.09%)
Summary of Items Subject to Deferral											
30	4.0 L66		317.1	221.9	(95.2)	327.7	581.7	254.0	294.2	294.6	0.4
31	4.0 L80		1,482.9	1,364.5	(118.4)	1,571.0	1,357.5	(213.5)	1,637.2	1,451.4	(185.8)
32	1.0 L17		(115.1)	(435.7)	(320.5)	(120.6)	(120.6)	0.0	(120.6)	(120.6)	0.0

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Other Regulatory Accounts
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Demand-Side Management											
1			954.6	902.5	(52.1)	927.1	914.5	(12.5)	932.0	920.3	(11.7)
2			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3		5.0 L53	127.9	111.3	(16.6)	109.1	109.1	0.0	125.9	98.8	(27.2)
4			(102.8)	(99.3)	3.6	(104.2)	(103.3)	0.9	(108.3)	(107.4)	0.9
5			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6			979.7	914.5	(65.2)	932.0	920.3	(11.7)	949.7	911.7	(38.0)
First Nations Costs											
7			120.3	104.3	(16.0)	85.1	85.0	(0.0)	71.5	71.4	(0.1)
8			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		5.0 L54	2.8	2.3	(0.5)	3.2	3.2	0.0	2.4	2.4	0.0
10		Line 18	12.4	13.7	1.3	15.0	15.0	0.0	13.1	13.1	0.0
11			4.5	4.0	(0.4)	3.0	2.9	(0.1)	2.4	2.3	(0.1)
12		5.0 L25	(39.0)	(39.3)	(0.3)	(34.7)	(34.7)	(0.1)	(33.6)	(33.7)	(0.0)
13			101.0	85.0	(16.0)	71.5	71.4	(0.1)	55.8	55.5	(0.3)
First Nations Settlement Provisions											
14			395.7	414.2	18.5	420.0	420.3	0.4	422.6	423.0	0.4
15			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16		5.0 L103	0.0	2.4	2.4	0.0	0.0	0.0	0.0	0.0	0.0
17		8.0 L4	17.4	17.5	0.0	17.6	17.6	0.0	18.0	18.0	0.0
18			(12.4)	(13.7)	(1.3)	(15.0)	(15.0)	0.0	(13.1)	(13.1)	0.0
19			400.7	420.3	19.7	422.6	423.0	0.4	427.5	427.9	0.4
Site C Project											
20			471.5	472.0	0.5	491.2	491.3	0.2	508.5	508.4	(0.1)
21			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		5.0 L55+8.0 L22	0.0	0.3	0.3	(1.7)	(1.7)	0.0	(2.4)	(2.4)	0.0
23			19.5	19.0	(0.5)	19.0	18.7	(0.3)	19.4	18.9	(0.5)
24			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25			491.0	491.3	0.4	508.5	508.4	(0.1)	525.5	524.9	(0.6)
Future Removal and Site Restoration											
26			0.0	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
27			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		5.0 L108			0.0			0.0			0.0
29		7.0 L27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Foreign Exchange Gains/Losses											
31			(32.0)	(31.3)	0.6	7.2	11.9	4.6	4.9	9.0	4.1
32			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33		8.0 L2	(3.5)	4.0	7.5	(2.1)	(2.3)	(0.2)	(0.8)	(1.5)	(0.7)
34		8.0 L26	38.6	39.2	0.6	(0.2)	(0.5)	(0.3)	0.8	0.5	(0.3)
35			3.1	11.9	8.7	4.9	9.0	4.1	5.0	8.0	3.1

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Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Pre-1996 Customer Contributions											
36			88.2	88.2	(0.0)	83.3	83.3	0.0	78.2	78.2	0.0
37			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38		7.0 L28	(4.9)	(4.9)	0.0	(5.1)	(5.1)	0.0	(5.1)	(5.1)	0.0
39			83.3	83.3	(0.0)	78.2	78.2	0.0	73.1	73.1	0.0
Storm Restoration Costs											
40			9.8	46.5	36.6	38.1	58.0	19.9	19.0	29.0	10.0
41			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42		5.0 L56	0.0	18.9	18.9	0.0	0.0	0.0	0.0	0.0	0.0
43			0.2	2.6	2.4	1.1	1.6	0.5	0.4	0.5	0.2
44		5.0 L26	(10.0)	(10.0)	(0.0)	(20.1)	(30.6)	(10.5)	(19.4)	(29.5)	(10.1)
45			(0.0)	58.0	58.0	19.0	29.0	10.0	0.0	0.0	0.0
Capital Project Investigation											
46			15.3	15.3	(0.0)	10.5	10.5	0.0	5.2	5.2	0.0
47			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48		5.0 L27	(4.8)	(4.8)	0.0	(5.2)	(5.2)	(0.0)	(5.2)	(5.2)	(0.0)
49			10.5	10.5	(0.0)	5.2	5.2	0.0	0.0	0.0	0.0
F2010 ROE Adjustment											
50			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51		9.0 L34	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Amortization of Capital Additions											
53			(3.2)	(5.2)	(2.0)	20.2	18.4	(1.8)	10.1	9.2	(0.9)
54			0.0	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
55		7.0 L18	0.0	20.4	20.4	0.0	0.0	0.0	0.0	0.0	0.0
56			(0.1)	(0.1)	(0.0)	0.6	0.5	(0.1)	0.2	0.2	(0.0)
57			3.3	3.3	0.0	(10.7)	(9.7)	0.9	(10.3)	(9.4)	0.9
58			0.0	18.4	18.4	10.1	9.2	(0.9)	0.0	0.0	0.0
Total Finance Charges											
59			(101.8)	(139.4)	(37.6)	(8.8)	20.2	29.0	(4.4)	10.1	14.5
60			0.0	5.0	5.0	0.0	0.0	0.0	0.0	0.0	0.0
61		8.0 L21	0.0	52.8	52.8	0.0	0.0	0.0	0.0	0.0	0.0
62		8.0 L28:30	101.8	101.8	0.0	4.4	(10.1)	(14.5)	4.4	(10.1)	(14.5)
63			0.0	20.2	20.2	(4.4)	10.1	14.5	0.0	0.0	(0.0)

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Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Smart Metering & Infrastructure											
64			239.1	239.2	0.1	217.1	217.2	0.1	195.4	195.5	0.1
65			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
66			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
67		5.0 L106	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
68		15.0 L41	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
69			9.2	9.2	(0.1)	7.8	7.7	(0.1)	6.9	6.8	(0.2)
70		5.0 L28	(31.0)	(31.1)	(0.1)	(29.6)	(29.4)	0.1	(28.6)	(28.5)	0.1
71			217.3	217.2	(0.1)	195.4	195.5	0.1	173.7	173.8	0.1
Home Purchase Option Plan											
72			0.0	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
73			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
74			0.0	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
75		5.0 L29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
76			0.0	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
Non-Current Pension Cost											
77			557.6	303.4	(254.2)	(3.0)	485.5	488.4	(18.9)	358.7	377.6
78			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
79		9.0 L8	0.0	173.1	173.1	0.0	(70.0)	(70.0)	0.0	0.0	0.0
80		5.0 L59	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
81		5.0 L31	(57.9)	(57.9)	0.0	(16.0)	(56.8)	(40.8)	(16.0)	(56.8)	(40.8)
82		8.0 L27	0.0	66.8	66.8	0.0	0.0	0.0	0.0	0.0	0.0
83			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
84			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
85			499.7	485.5	(14.3)	(18.9)	358.7	377.6	(34.9)	301.9	336.8
Waneta											
86			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
87			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
88			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Environmental Provisions											
89			301.5	309.6	8.0	276.0	278.5	2.5	233.7	236.2	2.5
90			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
91		5.0 L104	0.0	(7.1)	(7.1)	0.0	0.0	0.0	0.0	0.0	0.0
92		8.0 L5	3.7	5.9	2.2	5.5	5.5	(0.0)	4.8	4.8	(0.0)
93			(9.3)	(0.3)	9.0	0.0	0.0	0.0	0.0	0.0	0.0
94			(13.6)	(11.0)	2.6	(21.7)	(21.7)	0.0	(18.8)	(18.8)	0.0
95		5.0 L78:L80	(15.3)	(18.6)	(3.3)	(26.1)	(26.1)	0.0	(26.0)	(26.0)	0.0
96		5.0 L78:L80			0.0			0.0			0.0
97			267.0	278.5	11.5	233.7	236.2	2.5	193.7	196.2	2.5

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Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Rock Bay Remediation											
98			(9.1)	(20.0)	(10.9)	(20.5)	(20.5)	(0.0)	(10.3)	(10.3)	(0.0)
99			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
100		Line 93	9.3	0.3	(9.0)	0.0	0.0	0.0	0.0	0.0	0.0
101			(0.2)	(0.8)	(0.6)	(0.6)	(0.6)	0.0	(0.2)	(0.2)	0.0
102		5.0 L87	(0.0)	(0.0)	(0.0)	10.8	10.8	0.0	10.4	10.4	0.0
103			0.0	(20.5)	(20.6)	(10.3)	(10.3)	(0.0)	(0.0)	(0.0)	(0.0)
IFRS PP&E											
104			1,025.4	1,025.4	(0.0)	1,064.4	1,064.4	(0.0)	1,079.2	1,079.2	(0.0)
105			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
106		5.0 L58	67.2	67.2	(0.0)	44.8	44.8	0.0	22.4	22.4	0.0
107		5.0 L34	(28.2)	(28.2)	(0.0)	(29.9)	(29.9)	0.0	(31.0)	(31.0)	0.0
108			1,064.4	1,064.4	(0.0)	1,079.2	1,079.2	(0.0)	1,070.6	1,070.6	(0.0)
IFRS Pension											
109			535.4	535.4	(0.0)	497.1	497.1	0.0	458.9	458.9	0.0
110			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
111		5.0 L35	(38.2)	(38.2)	0.0	(38.2)	(38.2)	0.0	(38.2)	(38.2)	0.0
112			497.1	497.1	(0.0)	458.9	458.9	0.0	420.6	420.6	0.0
Arrow Water Divestiture Costs											
113			0.0	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
114			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
115		Line 123	0.3	3.0	2.7	0.3	0.0	(0.3)	0.3	0.0	(0.3)
116			0.0	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
117		5.0 L88:L89	(0.3)	(3.0)	(2.7)	(0.3)	0.0	0.3	(0.3)	0.0	0.3
118			0.0	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
Arrow Water Provision											
119			2.8	2.9	0.0	2.7	0.0	(2.7)	2.6	0.0	(2.6)
120			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
121		5.0 L105	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
122		8.0 L6	0.2	0.2	0.0	0.2	0.0	(0.2)	0.1	0.0	(0.1)
123		5.0 L89	(0.3)	(3.0)	(2.7)	(0.3)	0.0	0.3	(0.3)	0.0	0.3
124			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
125			2.7	0.0	(2.7)	2.6	0.0	(2.6)	2.4	0.0	(2.4)
Remediation											
126			1.7	(28.6)	(30.3)	(25.3)	(30.8)	(5.5)	(12.7)	(15.4)	(2.8)
127			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
128		Line 94	13.6	11.0	(2.6)	21.7	21.7	0.0	18.8	18.8	0.0
129		Line 95	15.3	18.6	3.3	26.1	26.1	0.0	26.0	26.0	0.0
130			0.0	(1.2)	(1.3)	(0.7)	(0.9)	(0.1)	(0.2)	(0.3)	(0.0)
131		5.0 L78:L83	(30.6)	(30.6)	0.0	(34.5)	(31.6)	2.9	(31.9)	(29.2)	2.8
132			0.0	(30.8)	(30.8)	(12.7)	(15.4)	(2.8)	0.0	(0.1)	(0.1)

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Other Regulatory Accounts
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Rate Smoothing											
133			814.9	814.9	(0.0)	(0.0)	0.0	0.0	(0.0)	0.0	0.0
134			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
135			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
136		5.0 L90	321.4	(814.9)	(1,136.3)	0.0	0.0	0.0	0.0	0.0	0.0
137			1,136.3	0.0	(1,136.3)	(0.0)	0.0	0.0	(0.0)	0.0	0.0
Real Property Sales											
138			15.9	37.7	21.9	44.1	49.2	5.0	37.6	41.7	4.1
139			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
140		5.0 L61+L107	(14.0)	10.0	24.0	(8.1)	(9.1)	(1.0)	(8.1)	(9.1)	(1.0)
141			0.4	1.4	1.1	1.6	1.7	0.1	1.3	1.4	0.1
142			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
143			2.2	49.2	46.9	37.6	41.7	4.1	30.8	34.0	3.2
Minimum Reconnection Charge											
144			(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
145			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
146		15.0 L42	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
147			(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
148			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
149			(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Debt Management											
150			0.0	(157.8)	(157.8)	(260.2)	163.2	423.4	(247.8)	276.5	524.3
151			0.0	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
152		8.0 L7	0.0	321.0	321.0	0.0	100.9	100.9	0.0	0.0	0.0
153		8.0 L29	0.0	0.0	0.0	12.4	12.4	0.0	12.4	12.4	0.0
154			0.0	163.2	163.2	(247.8)	276.5	524.3	(235.5)	288.9	524.3
Dismantling Cost											
155			0.0	35.4	35.4	50.9	48.3	(2.7)	25.5	24.1	(1.3)
156			0.0	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
157		5.0 L108	0.0	11.3	11.3	0.0	0.0	0.0	0.0	0.0	0.0
158			0.0	1.6	1.6	1.5	1.4	(0.1)	0.5	0.4	(0.0)
159		5.0 L84:L86	0.0	0.0	0.0	(26.9)	(25.5)	1.4	(25.9)	(24.6)	1.4
160			0.0	48.3	48.3	25.5	24.1	(1.3)	0.0	0.0	0.0
PEB Current Pension Costs											
161			5.7	3.3	(2.5)	(2.5)	(1.7)	0.7	(1.2)	(0.9)	0.4
162			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
163			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
164		5.0 L59+L60	0.0	0.7	0.7	0.0	0.0	0.0	0.0	0.0	0.0
165		5.0 L32+L33	(5.7)	(5.7)	(0.0)	1.2	0.9	(0.4)	1.2	0.9	(0.4)
166		Line 83	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
167		Line 84	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
168			(0.0)	(1.7)	(1.7)	(1.2)	(0.9)	0.4	0.0	0.0	0.0

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Other Regulatory Accounts
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Customer Crisis Fund											
169			0.0	0.1	0.1	0.4	(2.6)	(3.0)	0.1	(2.9)	(3.0)
170		5.0 L62	0.0	(2.7)	(2.7)	(0.3)	(0.3)	0.0	(0.3)	(0.3)	0.0
171			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
172			0.0	(2.6)	(2.6)	0.1	(2.9)	(3.0)	(0.2)	(3.2)	(3.0)
End of Year Balances											
173		Line 6	979.7	914.5	(65.2)	932.0	920.3	(11.7)	949.7	911.7	(38.0)
174		Line 13	101.0	85.0	(16.0)	71.5	71.4	(0.1)	55.8	55.5	(0.3)
175		Line 19	400.7	420.3	19.7	422.6	423.0	0.4	427.5	427.9	0.4
176		Line 25	491.0	491.3	0.4	508.5	508.4	(0.1)	525.5	524.9	(0.6)
177		Line 30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
178		Line 35	3.1	11.9	8.7	4.9	9.0	4.1	5.0	8.0	3.1
179		Line 39	83.3	83.3	(0.0)	78.2	78.2	0.0	73.1	73.1	0.0
180		Line 45	(0.0)	58.0	58.0	19.0	29.0	10.0	0.0	0.0	0.0
181		Line 49	10.5	10.5	(0.0)	5.2	5.2	0.0	0.0	0.0	0.0
182		Line 52	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
183		Line 58	0.0	18.4	18.4	10.1	9.2	(0.9)	0.0	0.0	0.0
184		Line 63	0.0	20.2	20.2	(4.4)	10.1	14.5	0.0	0.0	(0.0)
185		Line 71	217.3	217.2	(0.1)	195.4	195.5	0.1	173.7	173.8	0.1
186		Line 76	0.0	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
187		Line 85	499.7	485.5	(14.3)	(18.9)	358.7	377.6	(34.9)	301.9	336.8
188		Line 88	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
189		Line 97	267.0	278.5	11.5	233.7	236.2	2.5	193.7	196.2	2.5
190		Line 103	0.0	(20.5)	(20.6)	(10.3)	(10.3)	(0.0)	(0.0)	(0.0)	(0.0)
191		Line 108	1,064.4	1,064.4	(0.0)	1,079.2	1,079.2	(0.0)	1,070.6	1,070.6	(0.0)
192		Line 112	497.1	497.1	(0.0)	458.9	458.9	0.0	420.6	420.6	0.0
193		Line 118	0.0	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
194		Line 125	2.7	0.0	(2.7)	2.6	0.0	(2.6)	2.4	0.0	(2.4)
195		Line 132	0.0	(30.8)	(30.8)	(12.7)	(15.4)	(2.8)	0.0	(0.1)	(0.1)
196		Line 137	1,136.3	0.0	(1,136.3)	(0.0)	0.0	0.0	(0.0)	0.0	0.0
197		Line 143	2.2	49.2	46.9	37.6	41.7	4.1	30.8	34.0	3.2
198		Line 149	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
199		Line 154	0.0	163.2	163.2	(247.8)	276.5	524.3	(235.5)	288.9	524.3
200		Line 160	0.0	48.3	48.3	25.5	24.1	(1.3)	0.0	0.0	0.0
201		Line 168	(0.0)	(1.7)	(1.7)	(1.2)	(0.9)	0.4	0.0	0.0	0.0
202		Line 172	0.0	(2.6)	(2.6)	0.1	(2.9)	(3.0)	(0.2)	(3.2)	(3.0)
203			5,756.2	4,861.1	(895.1)	3,789.8	4,705.2	915.4	3,657.9	4,483.8	826.0
Summary											
204			201.6	636.4	434.8	168.2	267.7	99.5	162.3	133.1	(29.1)
205			33.5	35.7	2.2	33.2	33.1	(0.1)	30.5	30.0	(0.5)
206			111.6	(956.9)	(1,068.5)	(326.7)	(386.7)	(60.0)	(324.7)	(384.6)	(59.8)
207			0.0	5.0	5.0	0.0	0.1	0.1	0.0	0.0	0.0
208			0.0	173.1	173.1	0.0	(70.0)	(70.0)	0.0	0.0	0.0
209			346.8	(106.7)	(453.5)	(125.3)	(155.9)	(30.6)	(131.9)	(221.4)	(89.4)
210		8.0 L52	4.13%	3.99%	(0.14%)	3.88%	3.81%	(0.07%)	3.82%	3.73%	(0.09%)

Reconciliation of Current and Gross Views
(\$ million)

in million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Cost of Energy											
1	Total Gross	4.0 L40	1,762.9	1,518.7	(244.2)	1,887.0	1,928.9	41.9	1,920.2	1,734.6	(185.6)
2	HDA Additions	4.0 L41	0.0	95.2	95.2	0.0	0.0	0.0	0.0	0.0	0.0
3	NHDA Additions	4.0 L42	0.0	118.4	118.4	0.0	0.0	0.0	0.0	0.0	0.0
4	Deferred Operating HDA	4.0 L43	0.0	(0.2)	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0
5	Deferred Operating NHDA	4.0 L44	0.0	(0.5)	(0.5)	0.0	0.0	0.0	0.0	0.0	0.0
6	Deferred Amortization NHDA	4.0 L45	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7	Deferred Taxes NHDA	4.0 L46	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8	Deferred Provision NHDA	4.0 L47	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	Deferred Waneta 1/3 Costs	4.0 L48	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10	HDA Recoveries	4.0 L49	(5.1)	(51.2)	(46.2)	(201.6)	(280.6)	(79.0)	(201.6)	(221.6)	(20.0)
11	NHDA Recoveries	4.0 L50	194.0	229.1	35.1	49.6	40.8	(8.8)	49.6	99.9	50.2
12	Total Current		1,951.8	1,909.4	(42.5)	1,735.1	1,689.1	(45.9)	1,768.2	1,612.9	(155.4)
Operating Costs											
13	Total Gross	5.0 L123	1,221.0	1,277.0	56.0	1,224.2	1,239.1	14.9	1,229.3	1,218.2	(11.1)
14	Def. Acct. Additions - Operating	5.0 L52	0.0	0.7	0.7	0.0	0.0	0.0	0.0	0.0	0.0
15	Def. Acct. Additions - Provisions	5.0 L102	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16	Reg. Acct. Additions - Operating	5.0 L63	(197.9)	(198.7)	(0.8)	(157.1)	(157.1)	0.0	(150.9)	(123.7)	27.2
17	Reg. Acct. Additions - Provisions	5.0 L109	14.0	(16.0)	(30.0)	8.1	9.1	1.0	8.1	9.1	1.0
18	Subtotal before Recoveries		1,037.1	1,062.9	25.8	1,075.2	1,091.1	15.9	1,086.5	1,103.6	17.1
19	Reg. Acct. Recoveries - Operating	5.0 L36	214.9	215.4	0.4	172.5	224.1	51.6	170.9	222.1	51.2
20	Reg. Acct. Recoveries - Provisions	5.0 L91	(290.5)	848.6	1,139.0	50.9	46.3	(4.6)	47.7	43.3	(4.4)
21	Total Current		961.6	2,126.9	1,165.3	1,298.6	1,361.5	62.9	1,305.2	1,369.0	63.9
Taxes											
22	Total Gross	6.0 L22	238.7	242.7	4.1	249.8	249.8	0.0	262.2	262.2	0.0
23	Deferral Account Additions	6.0 L23	0.0	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
24	Total Current		238.7	242.7	4.1	249.8	249.8	0.0	262.2	262.2	0.0
Amortization											
25	Total Gross	7.0 L16	850.9	871.3	20.5	915.7	977.8	62.1	936.5	998.0	61.5
26	Deferral Account Additions	7.0 L14	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27	Regulatory Account Additions	7.0 L18	0.0	(20.4)	(20.4)	0.0	0.0	0.0	0.0	0.0	0.0
28	Subtotal before Recoveries		850.9	850.9	0.1	915.7	977.8	62.1	936.5	998.0	61.5
29	Regulatory Account Recoveries	7.0 L31	104.4	100.9	(3.6)	119.9	118.1	(1.8)	123.7	121.9	(1.8)
30	Total Current		955.3	951.8	(3.5)	1,035.6	1,095.9	60.3	1,060.2	1,119.9	59.7

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Reconciliation of Current and Gross Views
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Finance Charges											
31	Total Gross	8.0 L1	773.8	1,192.2	418.4	757.5	874.9	117.4	726.9	743.3	16.4
32	Total Finance Charge Regulatory Acct. Additions	8.0 L21	0.0	(52.8)	(52.8)	0.0	0.0	0.0	0.0	0.0	0.0
33	Other Regulatory Account Additions	8.0 L3-L8+L22	(17.7)	(348.5)	(330.7)	(19.2)	(119.8)	(100.6)	(19.5)	(18.6)	0.9
34	Interest on Regulatory Accounts	8.0 L25	(60.1)	(27.5)	32.6	(24.3)	(17.7)	6.6	(27.6)	(26.0)	1.6
35	Subtotal before Recoveries		696.0	763.5	67.5	714.0	737.5	23.5	679.9	698.7	18.8
36	Regulatory Account Recoveries	8.0 L31	(140.5)	(207.9)	(67.4)	(16.6)	(1.7)	14.8	(17.6)	(2.8)	14.8
37	Total Current		555.5	555.6	0.1	697.5	735.8	38.3	662.3	696.0	33.7
Return on Equity											
38	Total Gross	9.0 L33	712.0	(428.2)	(1,140.2)	712.0	712.0	0.0	712.0	712.0	0.0
39	Subtotal before Recoveries		712.0	(428.2)	(1,140.2)	712.0	712.0	0.0	712.0	712.0	0.0
40	Regulatory Account Recoveries	2.2 L51	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41	Total Current		712.0	(428.2)	(1,140.2)	712.0	712.0	0.0	712.0	712.0	0.0
Miscellaneous Revenue											
42	Total Gross	15.0 L39	(140.6)	(224.4)	(83.8)	(240.8)	(240.7)	0.1	(247.2)	(247.0)	0.1
43	Deferral Account Additions	15.0 L35	0.0	51.9	51.9	3.1	3.1	0.0	3.5	3.5	0.0
44	Regulatory Account Additions	15.0 L38	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45	Subtotal before Recoveries		(140.6)	(172.5)	(31.9)	(237.7)	(237.6)	0.1	(243.7)	(243.6)	0.1
46	Total Current	15.0 L42	(140.6)	(172.5)	(31.9)	(237.7)	(237.6)	0.1	(243.7)	(243.6)	0.1
Inter-Segment Revenue											
47	Powerex - Business Support Allocation	3.1 L14	(2.9)	(2.9)	0.0	(2.9)	(2.9)	0.0	(2.9)	(2.9)	0.0
48	Mark to Market Losses (Gains)	3.1 L15	0.0	1.0	1.0	0.0	(1.4)	(1.4)	0.0	0.0	0.0
49	Powerex PTP Charges	3.4 L18	(16.6)	(26.4)	(9.8)	(32.5)	(41.5)	(9.0)	(32.5)	(34.0)	(1.5)
50	BC Hydro PTP Charges	3.4 L19	(45.9)	(34.3)	11.6	(33.6)	(19.1)	14.5	(37.2)	(35.0)	2.2
51	Total		(65.3)	(62.5)	2.8	(69.0)	(64.9)	4.1	(72.6)	(71.9)	0.7
Powerex Net Income											
52	Total Gross	1.0 L17	(115.1)	(435.7)	(320.5)	(120.6)	(120.6)	0.0	(120.6)	(120.6)	0.0
53	TIDA Additions	2.1 L16	0.0	320.5	320.5	0.0	0.0	0.0	0.0	0.0	0.0
54	TIDA Recoveries	2.1 L18	52.9	62.7	9.8	(12.6)	(164.2)	(151.6)	(12.6)	(105.2)	(92.6)
55	Total Current		(62.2)	(52.4)	9.8	(133.2)	(284.8)	(151.6)	(133.2)	(225.8)	(92.6)
56	Powertech Net Income	1.0 L18	(5.1)	(3.5)	1.6	(3.4)	(3.4)	0.0	(3.7)	(3.7)	0.0
57	Other Utilities Revenue	14.0 L18	(12.1)	(29.6)	(17.5)	(28.6)	(28.8)	(0.2)	(28.7)	(28.7)	0.0
58	Liquefied Natural Gas Revenue	14.0 L19	(10.9)	(1.8)	9.1	0.0	(0.6)	(0.6)	0.0	0.0	0.0
59	Deferral Account Rate Rider Revenue	14.0 L21	(241.8)	(240.6)	1.2	0.0	0.0	0.0	0.0	0.0	0.0
60	Total Rate Revenue Requirement (Current)		4,836.8	4,795.2	(41.6)	5,256.5	5,223.9	(32.6)	5,288.3	5,198.4	(89.9)

**Reconciliation of Current and Gross Views
(\$ million)**

Line	Reference	F2019			F2020			F2021		
		RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
Column		1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Summary - Current Rates View										
61	Line 12	1,951.8	1,909.4	(42.5)	1,735.1	1,689.1	(45.9)	1,768.2	1,612.9	(155.4)
62	Line 21	961.6	2,126.9	1,165.3	1,298.6	1,361.5	62.9	1,305.2	1,369.0	63.9
63	Line 24	238.7	242.7	4.1	249.8	249.8	0.0	262.2	262.2	0.0
64	Line 30	955.3	951.8	(3.5)	1,035.6	1,095.9	60.3	1,060.2	1,119.9	59.7
65	Line 37	555.5	555.6	0.1	697.5	735.8	38.3	662.3	696.0	33.7
66	Line 41	712.0	(428.2)	(1,140.2)	712.0	712.0	0.0	712.0	712.0	0.0
67	Line 46	(140.6)	(172.5)	(31.9)	(237.7)	(237.6)	0.1	(243.7)	(243.6)	0.1
68	Line 51	(65.3)	(62.5)	2.8	(69.0)	(64.9)	4.1	(72.6)	(71.9)	0.7
69	L55+L56	(67.3)	(55.9)	11.4	(136.6)	(288.2)	(151.6)	(136.9)	(229.4)	(92.6)
70	Line 57	(12.1)	(29.6)	(17.5)	(28.6)	(28.8)	(0.2)	(28.7)	(28.7)	0.0
71	Line 58	(10.9)	(1.8)	9.1	0.0	(0.6)	(0.6)	0.0	0.0	0.0
72	Line 59	(241.8)	(240.6)	1.2	0.0	0.0	0.0	0.0	0.0	0.0
73		<u>4,836.8</u>	<u>4,795.2</u>	<u>(41.6)</u>	<u>5,256.5</u>	<u>5,223.9</u>	<u>(32.6)</u>	<u>5,288.3</u>	<u>5,198.4</u>	<u>(89.9)</u>
Allocation of Current Costs										
74	3.2 L17	1,503.1	1,513.3	10.1	1,551.2	1,746.7	195.5	1,500.4	1,503.5	3.0
75	3.4 L21	828.3	824.5	(3.8)	931.9	971.6	39.7	930.3	969.0	38.7
76	3.5 L15	998.6	965.2	(33.5)	1,175.7	1,213.8	38.1	1,190.6	1,222.9	32.3
77	3.3 L10	1,838.9	1,820.1	(18.7)	1,762.9	1,609.4	(153.5)	1,832.4	1,761.1	(71.3)
78	3.1 L17	0.0	0.0	(0.0)	0.0	0.0	(0.0)	(0.0)	(0.0)	0.0
79	Line 69	(67.3)	(55.9)	11.4	(136.6)	(288.2)	(151.6)	(136.9)	(229.4)	(92.6)
80	Line 70	(12.1)	(29.6)	(17.5)	(28.6)	(28.8)	(0.2)	(28.7)	(28.7)	0.0
81	Line 71	(10.9)	(1.8)	9.1	0.0	(0.6)	(0.6)	0.0	0.0	0.0
82	Line 72	(241.8)	(240.6)	1.2	0.0	0.0	0.0	0.0	0.0	0.0
83		<u>4,836.8</u>	<u>4,795.2</u>	<u>(41.6)</u>	<u>5,256.5</u>	<u>5,223.9</u>	<u>(32.6)</u>	<u>5,288.3</u>	<u>5,198.4</u>	<u>(89.9)</u>

Total Current Costs - Business Support
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
1	Current Operating Costs	3.6 L6 (F19 RRA: 3.6 L60+L61)	76.7	1,262.1	1,185.4	389.3	446.4	57.1	415.2	473.5	58.3
2	Taxes	6.0 L29	17.2	17.0	(0.2)	18.2	18.2	0.0	18.7	18.7	0.0
3	Current Amortization	7.0 L37	174.7	166.1	(8.6)	199.8	203.0	3.3	202.1	203.2	1.1
4	Business Support Allocation	Line 53 (F19 RRA: L58)	(349.3)	(356.1)	(6.8)	(659.2)	(718.1)	(58.9)	(688.1)	(747.5)	(59.4)
5	Miscellaneous Revenue	15.0 L30	(16.6)	(17.4)	(0.8)	(16.2)	(16.2)	0.0	(16.4)	(16.4)	0.0
Internal Allocations											
6	Generation Capitalized Overhead		9.2	9.4	0.2	9.4	9.4	0.0	9.4	9.4	0.0
7	Transmission Capitalized Overhead		17.1	17.8	0.7	16.1	16.1	0.0	16.3	16.3	0.0
8	Distribution Capitalized Overhead		43.4	43.2	(0.2)	45.5	45.5	0.0	45.7	45.7	0.0
9	Generation RSRA Write-off	9.0 L45		(500.3)	(500.3)			0.0			0.0
10	Transmission RSRA Write-off	9.0 L46		(390.9)	(390.9)			0.0			0.0
11	Distribution RSRA Write-off	9.0 L47		(249.0)	(249.0)			0.0			0.0
12	Adj to align with prior approved RRA		30.4		(30.4)			0.0			0.0
13	Total		100.1	(1,069.8)	(1,170.0)	71.0	71.0	0.0	71.4	71.4	0.0
Inter-Segment Revenue											
14	Powerex - Business Support Allocation		(2.9)	(2.9)	0.0	(2.9)	(2.9)	0.0	(2.9)	(2.9)	0.0
15	Mark to Market Losses (Gains)		0.0	1.0	1.0	0.0	(1.4)	(1.4)	0.0	0.0	0.0
16	Total		(2.9)	(1.8)	1.0	(2.9)	(4.3)	(1.4)	(2.9)	(2.9)	0.0
17	Total		0.0	0.0	(0.0)	0.0	0.0	(0.0)	(0.0)	(0.0)	0.0
Internal Allocation by Function:											
Insurance											
18	Generation		4.2	4.2	0.0	4.3	4.3	0.0	4.3	4.3	0.0
19	Transmission		2.5	2.4	(0.1)	2.4	2.4	0.0	2.4	2.4	0.0
20	Distribution		2.6	2.6	0.0	2.6	2.6	0.0	2.6	2.6	0.0
21	Customer Care		0.5	0.5	0.0	0.5	0.5	0.0	0.5	0.5	0.0
22	Total		9.7	9.7	0.0	9.7	9.7	0.0	9.7	9.7	0.0
Non-Current Pension Costs											
23	Generation		17.1	28.1	11.1	14.3	14.3	0.0	14.6	14.6	0.0
24	Transmission		23.1	29.7	6.5	15.4	15.4	0.0	15.3	15.3	0.0
25	Distribution		22.2	28.5	6.3	14.8	14.8	0.0	14.7	14.7	0.0
26	Customer Care		4.5	12.9	8.4	5.8	5.8	0.0	5.8	5.8	0.0
27	Total		66.9	99.2	32.3	50.3	50.3	0.0	50.3	50.3	0.0

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Total Current Costs - Business Support
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Fleet/MMBU											
28	Generation		7.7	8.2	0.5	8.5	8.5	0.0	8.6	8.6	0.0
29	Transmission		26.7	22.5	(4.2)	23.3	23.3	0.0	23.6	23.6	0.0
30	Distribution		50.6	52.8	2.1	54.6	54.6	0.0	55.4	55.4	0.0
31	Customer Care		0.0	1.3	1.3	1.3	1.3	0.0	1.3	1.3	0.0
32	Total		85.0	84.8	(0.3)	87.6	87.6	0.0	89.0	89.0	0.0
Total Direct Assignments											
33	Generation		28.9	40.6	11.7	27.1	27.1	0.0	27.4	27.4	0.0
34	Transmission		52.4	54.6	2.2	41.1	41.1	0.0	41.3	41.3	0.0
35	Distribution		75.4	83.8	8.4	71.9	71.9	0.0	72.6	72.6	0.0
36	Customer Care		5.0	14.7	9.7	7.6	7.6	0.0	7.6	7.6	0.0
37	Business Support		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38	Total		161.7	193.7	32.0	147.7	147.7	0.0	149.0	149.0	0.0
Allocators for Balance - %											
39	Generation		28.4%	28.4%	-	28.5%	28.5%	-	28.9%	28.9%	-
40	Transmission		28.1%	28.1%	-	28.8%	28.8%	-	28.5%	28.5%	-
41	Distribution		30.5%	30.5%	-	31.2%	31.2%	-	30.9%	30.9%	-
42	Customer Care		13.0%	13.0%	-	11.6%	11.6%	-	11.6%	11.6%	-
43	Total		100.0%	100.0%	-	100.0%	100.0%	-	100.0%	100.0%	-
Allocation of Balance											
44	Generation		53.2	46.1	(7.1)	145.8	162.6	16.8	156.0	173.2	17.2
45	Transmission		52.8	45.7	(7.1)	147.1	164.1	17.0	153.9	170.8	16.9
46	Distribution		57.2	49.5	(7.7)	159.4	177.7	18.4	166.7	185.0	18.4
47	Customer Care		24.5	21.2	(3.3)	59.3	66.1	6.8	62.5	69.4	6.9
48	Total		187.6	162.4	(25.2)	511.5	570.4	58.9	539.1	598.5	59.4
Total Business Support Allocation											
49	Generation		82.1	86.7	4.5	172.8	189.6	16.8	183.5	200.7	17.2
50	Transmission		105.1	100.3	(4.9)	188.2	205.1	17.0	195.2	212.1	16.9
51	Distribution		132.6	133.3	0.8	231.3	249.6	18.4	239.3	257.7	18.4
52	Customer Care		29.5	35.9	6.4	66.9	73.7	6.8	70.2	77.0	6.9
53	Total		349.3	356.1	6.8	659.2	718.1	58.9	688.1	747.5	59.4
Total Business Support Allocation (Prior Approved RRA)											
54	Generation		85.5								
55	Transmission		109.2								
56	Distribution		132.8								
57	Customer Care		21.8								
58	Total		349.3								

Total Current Costs - Generation
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
1		4.0 L52	274.3	242.8	(31.4)	109.6	282.8	173.2	77.0	59.8	(17.3)
2		3.6 L2	220.7	234.1	13.5	260.9	253.9	(7.0)	239.1	232.0	(7.2)
3		(F19 RRA: 3.6 L51+L56) 6.0 L25	43.2	42.5	(0.7)	44.3	44.3	0.0	46.3	46.3	0.0
4		7.0 L33	319.2	323.8	4.6	350.8	353.9	3.1	360.3	363.5	3.2
5		8.0 L37	239.3	243.8	4.4	324.9	338.4	13.6	308.2	319.6	11.4
6		9.0 L41	306.8	(187.9)	(494.7)	331.7	327.5	(4.2)	331.3	326.9	(4.4)
7		3.1 L49	85.5	86.7	1.2	172.8	189.6	16.8	183.5	200.7	17.2
8		(F19 RRA: 3.1 L54) 15.0 L3	(1.9)	(2.3)	(0.5)	(1.9)	(1.9)	(0.0)	(1.9)	(1.9)	(0.0)
Internal Allocations											
9		3.4 L8	43.3	43.3	0.0	43.3	43.3	0.0	43.3	43.3	0.0
10		3.4 L9	1.6	1.6	0.0	2.3	2.4	0.1	2.3	2.4	0.1
11		3.4 L13	(2.5)	(6.0)	(3.6)	(2.8)	(2.8)	0.0	(2.8)	(2.8)	0.0
12		3.1 L6	(9.2)	(9.4)	(0.2)	(9.4)	(9.4)	0.0	(9.4)	(9.4)	0.0
13		3.1 L9	0.0	500.3	500.3	0.0	0.0	0.0	0.0	0.0	0.0
14		3.3 L7	0.0	0.0	0.0	(75.2)	(75.2)	0.0	(76.7)	(76.7)	0.0
15			(17.1)		17.1			0.0			0.0
16			16.1	529.8	513.6	(41.8)	(41.7)	0.1	(43.3)	(43.2)	0.1
17			1,503.1	1,513.3	10.1	1,551.2	1,746.7	195.5	1,500.4	1,503.5	3.0

**Total Current Costs - Customer Care
(\$ million)**

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
1	Cost of Energy	4.0 L54	1,677.6	1,666.5	(11.0)	1,625.4	1,406.3	(219.1)	1,691.2	1,553.1	(138.1)
2	Current Operating Costs	3.6 L5 (F19 RRA: 3.6 L54+L59)	0.0	127.9	127.9	79.1	79.1	0.0	80.0	80.0	0.0
3	Taxes	6.0 L28	2.5	2.6	0.1	0.6	0.6	0.0	0.6	0.6	0.0
4	Current Amortization	7.0 L36	22.8	22.8	(0.0)	30.2	88.9	58.8	30.2	90.1	59.9
5	Business Support Allocation	3.1 L52 (F19 RRA: 3.1 L57)	21.8	35.9	14.1	66.9	73.7	6.8	70.2	77.0	6.9
6	Miscellaneous Revenue	15.0 L25	(23.6)	(35.6)	(12.0)	(114.5)	(114.5)	0.0	(116.4)	(116.4)	0.0
Internal Allocations											
7	Waneta 2/3 Lease revenue from Teck	15.0 L20			0.0	75.2	75.2	0.0	76.7	76.7	0.0
8	Adj to align with prior approved RRA		137.8		(137.8)			0.0			0.0
9	Total		137.8	0.0	(137.8)	75.2	75.2	0.0	76.7	76.7	0.0
10	Total		1,838.9	1,820.1	(18.7)	1,762.9	1,609.4	(153.5)	1,832.4	1,761.1	(71.3)

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Total Current Costs - Transmission
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
1	Current Operating Costs	3.6 L3 (F19 RRA: 3.6 L52+L57)	432.8	262.4	(170.4)	252.1	252.7	0.6	256.5	257.1	0.6
2	Taxes	6.0 L26	147.2	152.3	5.1	157.6	157.6	0.0	163.7	163.7	0.0
3	Current Amortization	7.0 L34	230.7	229.0	(1.8)	235.0	233.5	(1.4)	237.3	236.1	(1.2)
4	Current Finance Charges	8.0 L38	191.0	190.5	(0.5)	223.3	243.9	20.7	209.0	227.6	18.6
5	Return on Equity	9.0 L42	244.8	(146.8)	(391.6)	227.9	236.1	8.1	224.7	232.9	8.1
6	Business Support Allocation	3.1 L50 (F19 RRA: 3.1 L55)	109.2	100.3	(8.9)	188.2	205.1	17.0	195.2	212.1	16.9
7	Miscellaneous Revenue	15.0 L10	(42.4)	(57.6)	(15.3)	(45.9)	(46.1)	(0.2)	(46.6)	(46.8)	(0.2)
Internal Allocations:											
8	GRTA Allocation		(43.3)	(43.3)	0.0	(43.3)	(43.3)	0.0	(43.3)	(43.3)	0.0
9	Generation Real Time Dispatch		(1.6)	(1.6)	0.0	(2.3)	(2.4)	(0.1)	(2.3)	(2.4)	(0.1)
10	Distribution Real Time Dispatch		(16.7)	(16.7)	0.0	(20.0)	(20.7)	(0.7)	(20.4)	(21.1)	(0.7)
11	SDA Allocation to Distribution		(125.9)	(126.6)	(0.7)	(126.5)	(127.4)	(1.0)	(128.1)	(128.5)	(0.4)
12	PTP Allocation to Distribution	L20 + L67	(25.8)	(35.7)	(9.9)	(34.8)	(43.6)	(8.8)	(32.2)	(36.0)	(3.8)
13	Generation Ancillary Services		2.5	6.0	3.6	2.8	2.8	0.0	2.8	2.8	0.0
14	Transmission Capitalized Overhead	3.1 L7	(17.1)	(17.8)	(0.7)	(16.1)	(16.1)	0.0	(16.3)	(16.3)	0.0
15	Transmission RSRA Write-off	3.1 L10	0.0	390.9	390.9	0.0	0.0	0.0	0.0	0.0	0.0
16	Adj to align with prior approved RRA		(194.5)		194.5			0.0			0.0
17	Total		(422.5)	155.3	577.8	(240.1)	(250.7)	(10.5)	(239.8)	(244.7)	(5.0)
Inter-Segment Revenue											
18	Powerex PTP Charges		(16.6)	(26.4)	(9.8)	(32.5)	(41.5)	(9.0)	(32.5)	(34.0)	(1.5)
19	BC Hydro PTP Charges		(45.9)	(34.3)	11.6	(33.6)	(19.1)	14.5	(37.2)	(35.0)	2.2
20	Total		(62.5)	(60.7)	1.8	(66.1)	(60.6)	5.5	(69.7)	(69.0)	0.7
21	Total Current Costs		828.3	824.5	(3.8)	931.9	971.6	39.7	930.3	969.0	38.7
Transmission Revenue Requirement											
22	Total Current Costs	Line 21	828.3	824.5	(3.8)	931.9	971.6	39.7	930.3	969.0	38.7
23	Adj to offset re-org impact				0.0			0.0			0.0
24	Adj. Total Current Costs		828.3	824.5	(3.8)	931.9	971.6	39.7	930.3	969.0	38.7
25	PTP Allocation to Distribution	Line 12	25.8	35.7	9.9	34.8	43.6	8.8	32.2	36.0	3.8
26	Inter-Segment Revenue	Line 20	62.5	60.7	(1.8)	66.1	60.6	(5.5)	69.7	69.0	(0.7)
27	External OATT Revenue	Line 73	14.0	15.4	1.4	15.4	15.9	0.5	15.4	15.9	0.5
28	Total TRR		930.7	936.4	5.7	1,048.3	1,091.7	43.4	1,047.6	1,089.9	42.2

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**Total Current Costs - Transmission
(\$ million)**

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
NITS Charge to BC Hydro											
29	Adj. Total Current Costs	Line 24	828.3			931.9	971.6		930.3	969.0	
30	Internal Ancillary Services	Line 35	0.0			0.0	0.0		0.0	0.0	
31	Internal Scheduling & Dispatch	Line 37	(2.7)			(3.7)	(3.8)		(3.8)	(4.0)	
32	Total		825.6	813.0	(12.6)	928.2	967.8	39.6	926.5	965.0	38.5
33	NITS Monthly Rate	Line 32 / 12	68.8	67.8		77.4	80.7		77.2	80.4	
Long-Term PTP Rate											
34	Total TRR	Line 28	930.7			1,048.3	1,091.7		1,047.6	1,089.9	
35	Internal Ancillary Services		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36	External Ancillary Services		(2.5)	(6.0)	(3.6)	(2.8)	(2.8)	0.0	(2.8)	(2.8)	0.0
37	Internal Scheduling & Dispatch		(2.7)	(3.0)	(0.3)	(3.7)	(3.8)	(0.1)	(3.8)	(4.0)	(0.1)
38	External Scheduling & Dispatch		(0.2)	(0.2)	0.0	(0.2)	(0.2)	(0.0)	(0.2)	(0.2)	(0.0)
39	Total		925.3			1,041.5	1,084.8		1,040.7	1,082.8	
40	Maximum Supply (MW)		13,115	13,171		13,279	13,279		13,279	13,279	
41	Long-Term Firm PTP Rate (\$/MW/year)		70,555	70,702		78,433	81,695		78,375	81,546	
Maximum Price for Short-Term Firm and Non-Firm (per MW of Reserved Capacity)											
42	Monthly (\$/MW/month)		5,879.58	5,891.87		6,536.12	6,807.92		6,531.23	6,795.47	
43	Weekly (\$/MW/week)		1,356.83	1,359.66		1,508.34	1,571.06		1,507.21	1,568.19	
44	Daily (\$/MW/day)		193.30	193.71		214.89	223.82		214.73	223.41	
45	Hourly (\$/MW/hour)		8.05	8.07		8.95	9.33		8.95	9.31	
Scheduling Fee											
46	Scheduling, Control & Dispatch	L37 + L38	2.9	3.1		3.9	4.0		4.0	4.2	
47	Total Volume (GWh)		28,590	29,543		29,388	29,388		29,773	29,773	
48	Scheduling Fee (\$/MWh)	L46 / L47	0.100	0.106		0.133	0.137		0.136	0.140	
Long-Term PTP Volumes (GWh)											
49	Internal		8,042	8,609	568	8,567	8,567	0	8,567	8,567	0
50	External		1,314	876	(438)	1,314	1,314	0	1,314	1,314	0
51	Total		9,356	9,485	130	9,881	9,881	0	9,881	9,881	0
Long-Term PTP Revenue											
52	Internal	L45 * L49	64.7	69.6	4.9	76.7	79.9	3.3	76.7	79.8	3.1
53	External	L45 * L50	10.6	6.9	(3.7)	11.8	12.3	0.5	11.8	12.2	0.5
54	Total		75.3	76.6	1.2	88.4	92.2	3.8	88.4	92.0	3.6
Long-Term PTP Average Price (\$/MWh)											
55	Internal	L52 / L49	8.05	8.09	0.04	8.95	9.33	0.38	8.95	9.31	0.36
56	External	L53 / L50	8.05	7.89	(0.16)	8.95	9.33	0.38	8.95	9.31	0.36
57	Total	L54 / L51	8.05	8.07	0.02	8.95	9.33	0.38	8.95	9.31	0.36

**Total Current Costs - Transmission
(\$ million)**

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Short-Term PTP Volumes (GWh)											
58	Internal		10,535	7,093	(3,442)	9,700	9,700	0	10,085	10,085	0
59	External		374	657	283	240	240	0	240	240	0
60	Total		10,909	7,750	(3,159)	9,940	9,940	0	10,325	10,325	0
Short-Term PTP Revenue											
61	Internal		23.6	26.7	3.2	24.2	24.2	0.0	25.2	25.2	0.0
62	External		0.8	2.3	1.5	0.6	0.6	0.0	0.6	0.6	0.0
63	Total		24.4	29.1	4.7	24.8	24.8	0.0	25.8	25.8	0.0
Short-Term PTP Average Price (\$/MWh)											
64	Internal	L61 / L58	2.24	3.77	1.53	2.50	2.50	0.00	2.50	2.50	0.00
65	External	L62 / L59	2.24	3.52	1.29	2.50	2.50	0.00	2.50	2.50	0.00
66	Total	L63 / L60	2.24	3.75	1.51	2.50	2.50	0.00	2.50	2.50	0.00
Total PTP Revenue											
67	Internal	L52 + L61	88.3	96.4	8.1	100.9	104.2	3.3	101.9	105.0	3.1
68	External	L53 + L62	11.4	9.2	(2.2)	12.4	12.9	0.5	12.4	12.8	0.5
69	Total		99.7	105.6	5.9	113.3	117.0	3.8	114.2	117.8	3.6
Total External OATT Revenue											
70	Total External PTP	Line 68	11.4	9.2	(2.2)	12.4	12.9	0.5	12.4	12.8	0.5
71	External Ancillary Services	Line 36	2.5	6.0	3.6	2.8	2.8	0.0	2.8	2.8	0.0
72	External Scheduling & Dispatch	Line 38	0.2	0.2	(0.0)	0.2	0.2	0.0	0.2	0.2	0.0
73	Total		14.0	15.4	1.4	15.4	15.9	0.5	15.4	15.9	0.5

**Total Current Costs - Distribution
(\$ million)**

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
1	Current Operating Costs	3.6 L4 (F19 RRA: 3.6 L53+L58)	231.4	240.3	9.0	317.1	329.4	12.3	314.4	326.5	12.1
2	Taxes	6.0 L27	28.6	28.3	(0.4)	29.1	29.1	0.0	32.9	32.9	0.0
3	Current Amortization	7.0 L35	207.8	210.1	2.3	219.9	216.5	(3.4)	230.3	227.0	(3.3)
4	Current Finance Charges	8.0 L39	125.2	121.3	(3.9)	149.3	153.4	4.1	145.1	148.8	3.7
5	Return on Equity	9.0 L43	160.5	(93.5)	(254.0)	152.4	148.4	(4.0)	156.0	152.2	(3.7)
6	Business Support Allocation	3.1 L51 (F19 RRA: 3.1 L56)	132.8	133.3	0.5	231.3	249.6	18.4	239.3	257.7	18.4
7	Miscellaneous Revenue	15.0 L13	(56.2)	(59.5)	(3.3)	(59.2)	(58.9)	0.3	(62.3)	(62.0)	0.3
Internal Allocations											
8	Distribution Real Time Dispatch	3.4 L10	16.7	16.7	0.0	20.0	20.7	0.7	20.4	21.1	0.7
9	SDA Allocation from Transmission	3.4 L11	125.9	126.6	0.7	126.5	127.4	1.0	128.1	128.5	0.4
10	PTP Allocation to Distribution	3.4 L12	25.8	35.7	9.9	34.8	43.6	8.8	32.2	36.0	3.8
11	Distribution Capitalized Overhead	3.1 L8	(43.4)	(43.2)	0.2	(45.5)	(45.5)	0.0	(45.7)	(45.7)	0.0
12	Distribution RSRA Write-off	3.1 L11	0.0	249.0	249.0	0.0	0.0	0.0	0.0	0.0	0.0
13	Adj to align with prior approved RRA		43.4		(43.4)			0.0			0.0
14	Total		168.5	384.8	216.3	135.8	146.3	10.4	135.0	139.9	4.9
15	Total		998.6	965.2	(33.5)	1,175.7	1,213.8	38.1	1,190.6	1,222.9	32.3

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Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
1	Total Current Operating and Provisions & Other	5.0 L122	961.6	2,126.9	1,165.3	1,298.6	1,361.5	62.9	1,305.2	1,369.0	63.9
	Total Internal Allocation										
2	Generation		(231.3)	(234.1)	(2.9)	(260.9)	(253.9)	7.0	(239.1)	(232.0)	7.2
3	Transmission		(244.4)	(262.4)	(18.0)	(252.1)	(252.7)	(0.6)	(256.5)	(257.1)	(0.6)
4	Distribution		(225.8)	(240.3)	(14.5)	(317.1)	(329.4)	(12.3)	(314.4)	(326.5)	(12.1)
5	Customer Care		(136.6)	(127.9)	8.7	(79.1)	(79.1)	0.0	(80.0)	(80.0)	0.0
6	Business Support		(123.5)	(1,262.1)	(1,138.7)	(389.3)	(446.4)	(57.1)	(415.2)	(473.5)	(58.3)
7	Total		(961.6)	(2,126.9)	(1,165.3)	(1,298.6)	(1,361.5)	(62.9)	(1,305.2)	(1,369.0)	(63.9)
8	Total		0.0	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
	Total Internal Allocation by BG Integrated Planning										
9	Generation	3.7 L2	(131.4)	(134.9)	(3.5)	(141.5)	(133.0)	8.5	(133.0)	(124.3)	8.7
10	Transmission	3.7 L3	(142.3)	(159.9)	(17.6)	(142.8)	(144.9)	(2.2)	(150.3)	(152.5)	(2.2)
11	Distribution	3.7 L4	(77.6)	(87.2)	(9.6)	(133.2)	(135.5)	(2.2)	(139.2)	(141.6)	(2.4)
12	Customer Care	3.7 L5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13	Business Support	3.7 L6	(3.5)	(3.8)	(0.3)	(4.2)	(4.3)	(0.1)	(4.1)	(4.2)	(0.1)
14	Total	3.7 L7	(354.8)	(385.8)	(30.9)	(421.7)	(417.7)	4.0	(426.7)	(422.6)	4.1
	Capital Infrastructure Project Delivery										
15	Generation	3.8 L2	(46.7)	(47.6)	(0.9)	(47.2)	(48.9)	(1.8)	(47.8)	(49.5)	(1.7)
16	Transmission	3.8 L3	(33.8)	(33.7)	0.0	(31.2)	(29.5)	1.7	(29.8)	(28.1)	1.7
17	Distribution	3.8 L4	(3.5)	(3.8)	(0.3)	(4.1)	(4.1)	0.0	(3.6)	(3.6)	0.0
18	Customer Care	3.8 L5	0.3	0.3	(0.0)	0.3	0.3	0.0	0.3	0.3	0.0
19	Business Support	3.8 L6	(32.8)	(39.9)	(7.1)	(29.2)	(29.2)	0.0	(29.4)	(29.4)	0.0
20	Total	3.8 L7	(116.4)	(124.7)	(8.2)	(111.4)	(111.5)	(0.1)	(110.2)	(110.3)	(0.0)
	Operations										
21	Generation	3.9 L2	(53.2)	(51.6)	1.5	(72.1)	(71.7)	0.4	(58.2)	(57.9)	0.3
22	Transmission	3.9 L3	(68.3)	(68.8)	(0.5)	(77.2)	(77.3)	(0.1)	(75.4)	(75.5)	(0.1)
23	Distribution	3.9 L4	(113.8)	(118.3)	(4.5)	(150.0)	(160.1)	(10.1)	(142.7)	(152.6)	(9.8)
24	Customer Care	3.9 L5	(3.4)	(5.9)	(2.5)	(5.7)	(5.7)	0.0	(5.9)	(5.9)	0.0
25	Business Support	3.9 L6	0.0	0.0	0.0	(0.8)	(0.8)	0.0	(0.1)	(0.1)	0.0
26	Total	3.9 L7	(238.7)	(244.6)	(5.9)	(305.9)	(315.7)	(9.8)	(282.3)	(292.0)	(9.6)
	Safety										
27	Generation	3.10 L2	0.0	0.0	0.0	(0.0)	(0.1)	(0.0)	(0.0)	(0.1)	(0.0)
28	Transmission	3.10 L3	0.0	0.0	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
29	Distribution	3.10 L4	0.0	0.0	0.0	(0.0)	(0.1)	(0.0)	(0.0)	(0.1)	(0.0)
30	Customer Care	3.10 L5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31	Business Support	3.10 L6	(54.9)	(54.0)	0.9	(56.8)	(56.8)	0.0	(57.5)	(57.5)	0.0
32	Total	3.10 L7	(54.9)	(54.0)	0.9	(56.9)	(57.0)	(0.1)	(57		

**Total Current Operating Costs and Provisions
(\$ million)**

			F2019			F2020			F2021		
Line	Column	Reference	RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Finance, Technology, Supply Chain											
33	Generation	3.11 L2	0.0	0.0	0.0	(0.2)	(0.2)	(0.0)	(0.1)	(0.1)	(0.0)
34	Transmission	3.11 L3	0.0	0.0	0.0	(0.9)	(0.9)	(0.0)	(0.9)	(0.9)	(0.0)
35	Distribution	3.11 L4	0.0	0.0	0.0	(0.1)	(0.2)	(0.1)	(0.2)	(0.2)	(0.0)
36	Customer Care	3.11 L5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37	Business Support	3.11 L6	(265.0)	(265.1)	(0.1)	(261.8)	(261.8)	0.0	(263.9)	(263.9)	0.0
38	Total	3.11 L7	(265.0)	(265.1)	(0.1)	(263.0)	(263.1)	(0.1)	(265.1)	(265.2)	(0.1)
People, Customer, Corporate Affairs											
39	Generation	3.12 L2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40	Transmission	3.12 L3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41	Distribution	3.12 L4	(31.0)	(31.1)	(0.1)	(29.6)	(29.4)	0.1	(28.6)	(28.5)	0.1
42	Customer Care	3.12 L5	(79.1)	(67.9)	11.3	(73.7)	(73.7)	0.0	(74.4)	(74.4)	0.0
43	Business Support	3.12 L6	(43.4)	(43.2)	0.1	(42.2)	(42.2)	0.0	(42.7)	(42.7)	0.0
44	Total	3.12 L7	(153.5)	(142.2)	11.3	(145.4)	(145.3)	0.1	(145.8)	(145.6)	0.1
Other											
45	Generation	3.13 L8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
46	Transmission	3.13 L9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47	Distribution	3.13 L10	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48	Customer Care	3.13 L11	(54.3)	(54.4)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
49	Business Support	3.13 L12	276.2	(856.1)	(1,132.3)	5.7	(51.4)	(57.0)	(17.5)	(75.7)	(58.2)
50	Total	3.13 L13	221.8	(910.5)	(1,132.3)	5.7	(51.4)	(57.0)	(17.5)	(75.7)	(58.2)
Total Internal Allocation (Prior Approved RRA)											
51	Generation		(158.6)								
52	Transmission		(396.3)								
53	Distribution		(266.7)								
54	Customer Care		0.0								
55	Capital Infrastructure Project Delivery										
56	Generation		(62.0)								
57	Transmission		(36.5)								
58	Distribution		35.3								
59	Customer Care		0.0								
60	Business Support		(23.4)								
61	Business Support		(53.3)								
62	Total		(961.6)								

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Integrated Planning
Current Operating Costs and Provisions (\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
1	Current Operating Costs and Provisions & Other	5.0 L111	354.8	385.8	30.9	421.7	417.7	(4.0)	426.7	422.6	(4.1)
	Internal Allocations										
2	Generation	Line 19	(131.4)	(134.9)	(3.5)	(141.5)	(133.0)	8.5	(133.0)	(124.3)	8.7
3	Transmission	Line 31	(142.3)	(159.9)	(17.6)	(142.8)	(144.9)	(2.2)	(150.3)	(152.5)	(2.2)
4	Distribution	Line 43	(77.6)	(87.2)	(9.6)	(133.2)	(135.5)	(2.2)	(139.2)	(141.6)	(2.4)
5	Customer Care										
6	Business Support	Line 51	(3.5)	(3.8)	(0.3)	(4.2)	(4.3)	(0.1)	(4.1)	(4.2)	(0.1)
7	Total		(354.8)	(385.8)	(30.9)	(421.7)	(417.7)	4.0	(426.7)	(422.6)	4.1
8	Total		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Internal Allocation by Function:										
	Generation										
9	Energy Planning & Analytics	Line 52	0.8	0.8	0.1	1.0	1.0	0.0	1.0	1.0	0.0
10	Dam Safety	5.1 L2	9.0	9.7	0.7	10.2	10.2	0.0	10.3	10.3	0.0
11	Stations Asset Planning	Line 57	77.4	71.8	(5.6)	70.7	70.7	0.0	71.5	71.5	0.0
12	Engineering	Line 67	8.4	9.2	0.8	10.2	10.2	0.0	10.3	10.3	0.0
13	Business Support	Line 71	3.3	4.3	0.9	5.8	5.8	0.0	5.9	5.9	0.0
14	Provisions	Line 75	15.6	22.2	6.6	5.6	5.6	0.0	6.2	6.2	0.0
15	Dismantling Expense	Line 79	8.2	8.2	0.0	16.0	16.0	0.0	6.3	6.3	0.0
	Regulatory Account Recoveries										
	- Operating Costs										
16	PCB Remediation	Line 84	5.0	5.0	(0.0)	7.8	0.4	(7.4)	8.0	0.4	(7.6)
17	Asbestos Remediation	Line 89	3.6	3.6	(0.0)	2.7	2.3	(0.4)	2.4	1.9	(0.4)
18	Dismantling Cost	Line 94	0.0	0.0	0.0	11.5	10.8	(0.7)	11.1	10.4	(0.7)
19	Subtotal		131.4	134.9	3.5	141.5	133.0	(7.8)	133.0	124.3	(8.0)
	Transmission										
20	Energy Planning & Analytics	Line 53	1.0	1.1	0.1	1.3	1.3	0.0	1.3	1.3	0.0
21	Stations Asset Planning	Line 58	28.4	26.3	(2.1)	25.9	25.9	0.0	26.2	26.2	0.0
22	Line Asset Planning	Line 61	55.5	63.9	8.4	63.5	63.5	0.0	63.9	63.9	0.0
23	Interconnections and Shared Assets	Line 64	4.5	5.2	0.7	5.1	5.1	0.0	5.2	5.2	0.0
24	Engineering	Line 68	9.4	10.3	0.9	11.4	11.4	0.0	11.5	11.5	0.0
25	Business Support	Line 72	4.2	5.4	1.2	7.3	7.3	0.0	7.3	7.3	0.0
26	Provisions	Line 76	19.7	28.0	8.4	8.4	8.4	0.0	8.9	8.9	0.0
27	Dismantling Expense	Line 80	9.6	9.6	0.0	5.0	5.0	0.0	11.5	11.5	0.0
	Regulatory Account Recoveries										
	- Operating Costs										
28	PCB Remediation	Line 85	5.9	5.9	(0.0)	9.1	11.9	2.8	9.3	12.1	2.8
29	Asbestos Remediation	Line 90	4.2	4.2	(0.0)	3.1	2.7	(0.4)	2.8	2.3	(0.5)
30	Dismantling Cost	Line 95	0.0	0.0	0.0	2.6	2.4	(0.2)	2.5	2.4	(0.1)
31	Subtotal		142.3	159.9	17.6	142.8	144.9	2.2	150.3	152.5	2.2

Evidentiary Update
August 22, 2019 - (Made Public on October 18, 2019)
Appendix A

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Integrated Planning
Current Operating Costs and Provisions (\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Distribution											
32	Energy Planning & Analytics	Line 54	1.0	1.1	0.1	1.3	1.3	0.0	1.3	1.3	0.0
33	Stations Asset Planning	Line 59	0.4	0.4	(0.0)	0.4	0.4	0.0	0.4	0.4	0.0
34	Line Asset Planning	Line 62	55.8	64.2	8.4	63.8	63.8	0.0	64.2	64.2	0.0
35	Interconnections and Shared Assets	Line 65	4.7	5.5	0.8	5.3	5.3	0.0	5.4	5.4	0.0
36	Engineering	Line 69	2.6	2.8	0.2	3.1	3.1	0.0	3.2	3.2	0.0
37	Business Support	Line 73	0.0	0.1	0.0	0.1	0.1	0.0	(0.7)	(0.7)	0.0
38	Provisions	Line 77	0.2	0.3	0.1	26.4	26.4	0.0	27.8	27.8	0.0
39	Dismantling Expense	Line 81	6.2	6.2	0.0	11.2	11.2	0.0	16.7	16.7	0.0
	Regulatory Account Recoveries										
	- Operating Costs										
40	PCB Remediation	Line 86	3.8	3.8	(0.0)	6.0	9.3	3.3	6.0	9.5	3.5
41	Asbestos Remediation	Line 91	2.7	2.7	(0.0)	2.0	1.8	(0.3)	1.8	1.5	(0.3)
42	Dismantling Cost	Line 96	0.0	0.0	0.0	13.5	12.7	(0.8)	13.1	12.3	(0.8)
43	Subtotal		77.6	87.2	9.6	133.2	135.5	2.2	139.2	141.6	2.4
Business Support											
44	Energy Planning & Analytics	Line 55	3.5	3.7	0.2	4.4	4.4	0.0	4.8	4.8	0.0
45	Business Unit Support	Line 74	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
46	Provisions	Line 78	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47	Dismantling Expense	Line 82	0.0	0.0	0.0	0.8	0.8	0.0	0.3	0.3	0.0
	Regulatory Account Recoveries										
	- Operating Costs										
48	PCB Remediation	Line 87	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
49	Asbestos Remediation	Line 92	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50	Dismantling Cost	Line 97	0.0	0.0	0.0	(1.0)	(0.9)	0.1	(1.0)	(0.9)	0.1
51	Subtotal		3.5	3.8	0.3	4.2	4.3	0.1	4.1	4.2	0.1
Energy Planning & Analytics											
52	Generation		0.8	0.8	0.1	1.0	1.0	0.0	1.0	1.0	0.0
53	Transmission		1.0	1.1	0.1	1.3	1.3	0.0	1.3	1.3	0.0
54	Distribution		1.0	1.1	0.1	1.3	1.3	0.0	1.3	1.3	0.0
55	Business Support		3.5	3.7	0.2	4.4	4.4	0.0	4.8	4.8	0.0
56	Total	5.1 L1	6.3	6.7	0.4	7.9	7.9	0.0	8.4	8.4	0.0
Stations Asset Planning											
57	Generation		77.4	71.8	(5.6)	70.7	70.7	0.0	71.5	71.5	0.0
58	Transmission		28.4	26.3	(2.1)	25.9	25.9	0.0	26.2	26.2	0.0
59	Distribution		0.4	0.4	(0.0)	0.4	0.4	0.0	0.4	0.4	0.0
60	Total	5.1 L3	106.2	98.5	(7.7)	97.0	97.0	0.0	98.1	98.1	0.0
Line Asset Planning											
61	Transmission		55.5	63.9	8.4	63.5	63.5	0.0	63.9	63.9	0.0
62	Distribution		55.8	64.2	8.4	63.8	63.8	0.0	64.2	64.2	0.0
63	Total	5.1 L4	111.3	128.1	16.8	127.2	127.2	0.0	128.1	128.1	0.0

Integrated Planning
Current Operating Costs and Provisions (\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Interconnections and Shared Assets											
64	Transmission		4.5	5.2	0.7	5.1	5.1	0.0	5.2	5.2	0.0
65	Distribution		4.7	5.5	0.8	5.3	5.3	0.0	5.4	5.4	0.0
66	Total	5.1 L5	9.2	10.7	1.5	10.5	10.5	0.0	10.6	10.6	0.0
Engineering											
67	Generation		8.4	9.2	0.8	10.2	10.2	0.0	10.3	10.3	0.0
68	Transmission		9.4	10.3	0.9	11.4	11.4	0.0	11.5	11.5	0.0
69	Distribution		2.6	2.8	0.2	3.1	3.1	0.0	3.2	3.2	0.0
70	Total	5.1 L6	20.5	22.4	1.9	24.7	24.7	0.0	25.1	25.1	0.0
Business Unit Support											
71	Generation		3.3	4.3	0.9	5.8	5.8	0.0	5.9	5.9	0.0
72	Transmission		4.2	5.4	1.2	7.3	7.3	0.0	7.3	7.3	0.0
73	Distribution		0.0	0.1	0.0	0.1	0.1	0.0	(0.7)	(0.7)	0.0
74	Business Support		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
75	Total	5.1 L7	7.6	9.8	2.2	13.2	13.2	0.0	12.5	12.5	0.0
Provisions											
75	Generation		15.6	22.2	6.6	5.6	5.6	0.0	6.2	6.2	0.0
76	Transmission		19.7	28.0	8.4	8.4	8.4	0.0	8.9	8.9	0.0
77	Distribution		0.2	0.3	0.1	26.4	26.4	0.0	27.8	27.8	0.0
78	Business Support		0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
79	Total	5.0 L65	35.6	50.7	15.1	40.5	40.5	0.0	42.9	42.9	0.0
Dismantling Expense											
79	Generation		8.2	8.2	0.0	16.0	16.0	0.0	6.3	6.3	0.0
80	Transmission		9.6	9.6	0.0	5.0	5.0	0.0	11.5	11.5	0.0
81	Distribution		6.2	6.2	0.0	11.2	11.2	0.0	16.7	16.7	0.0
82	Business Support		0.0	0.0	0.0	0.8	0.8	0.0	0.3	0.3	0.0
83	Total	5.0 L72	24.0	24.0	0.0	33.0	33.0	0.0	34.8	34.8	0.0
Regulatory Account Recoveries											
PCB Remediation											
84	Generation		5.0	5.0	(0.0)	7.8	0.4	(7.4)	8.0	0.4	(7.6)
85	Transmission		5.9	5.9	(0.0)	9.1	11.9	2.8	9.3	12.1	2.8
86	Distribution		3.8	3.8	(0.0)	6.0	9.3	3.3	6.0	9.5	3.5
87	Business Support		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
88	Total	5.0 L78	14.7	14.7	(0.0)	22.9	21.6	(1.3)	23.3	22.1	(1.2)

Integrated Planning
Current Operating Costs and Provisions (\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
			Regulatory Account Recoveries								
			Asbestos Remediation								
89	Generation		3.6	3.6	(0.0)	2.7	2.3	(0.4)	2.4	1.9	(0.4)
90	Transmission		4.2	4.2	(0.0)	3.1	2.7	(0.4)	2.8	2.3	(0.5)
91	Distribution		2.7	2.7	(0.0)	2.0	1.8	(0.3)	1.8	1.5	(0.3)
92	Business Support		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
93	Total	5.0 L81	10.5	10.5	(0.0)	7.9	6.7	(1.1)	7.0	5.7	(1.3)
			Regulatory Account Recoveries								
			Dismantling Cost								
94	Generation		0.0	0.0	0.0	11.5	10.8	(0.7)	11.1	10.4	(0.7)
95	Transmission		0.0	0.0	0.0	2.6	2.4	(0.2)	2.5	2.4	(0.1)
96	Distribution		0.0	0.0	0.0	13.5	12.7	(0.8)	13.1	12.3	(0.8)
97	Business Support		0.0	0.0	0.0	(1.0)	(0.9)	0.1	(1.0)	(0.9)	0.1
98	Total	5.0 L84	0.0	0.0	0.0	26.7	25.1	(1.6)	25.7	24.2	(1.5)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
1	Current Operating Costs and Provisions & Other	5.0 L112	116.4	124.7	8.2	111.4	111.5	0.1	110.2	110.3	0.0
	Internal Allocations										
2	Generation	Line 18	(46.7)	(47.6)	(0.9)	(47.2)	(48.9)	(1.8)	(47.8)	(49.5)	(1.7)
3	Transmission	Line 27	(33.8)	(33.7)	0.0	(31.2)	(29.5)	1.7	(29.8)	(28.1)	1.7
4	Distribution	Line 35	(3.5)	(3.8)	(0.3)	(4.1)	(4.1)	0.0	(3.6)	(3.6)	0.0
5	Customer Care	Line 37	0.3	0.3	(0.0)	0.3	0.3	0.0	0.3	0.3	0.0
6	Business Support	Line 44	(32.8)	(39.9)	(7.1)	(29.2)	(29.2)	0.0	(29.4)	(29.4)	0.0
7	Total		(116.4)	(124.7)	(8.2)	(111.4)	(111.5)	(0.1)	(110.2)	(110.3)	(0.0)
8	Total		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Internal Allocation by Function:										
	Generation										
9	Project Delivery	Line 45	6.1	5.7	(0.4)	6.0	6.0	0.0	7.5	7.5	0.0
10	Indigenous Relations	Line 49	1.7	1.9	0.2	1.7	1.7	0.0	1.8	1.8	0.0
11	Environment	Line 54	22.0	23.0	0.9	23.6	23.6	0.0	23.7	23.7	0.0
12	Properties	Line 59	0.7	0.8	0.1	0.7	0.7	0.0	0.7	0.7	0.0
13	Business Unit Support	Line 64	0.3	0.3	(0.0)	0.3	0.3	0.0	0.4	0.4	0.0
14	Dismantling Expense	Line 69	0.3	0.3	0.0	0.7	0.7	0.0	0.0	0.0	0.0
15	Real Property Sales	Line 74	(4.9)	(4.9)	0.0	(4.9)	(4.9)	0.0	(4.9)	(4.9)	0.0
	Regulatory Account Recoveries - Operating Costs										
16	First Nation Costs	Line 79	15.6	15.7	0.1	13.9	15.6	1.8	13.4	15.2	1.7
17	Capital Project Investigation	5.0 L27	4.8	4.8	(0.0)	5.2	5.2	0.0	5.2	5.2	0.0
18	Subtotal		46.7	47.6	0.9	47.2	48.9	1.8	47.8	49.5	1.7
	Transmission										
19	Project Delivery	Line 46	7.8	7.3	(0.5)	7.6	7.6	0.0	6.9	6.9	0.0
20	Indigenous Relations	Line 50	2.1	2.3	0.2	2.1	2.1	0.0	2.1	2.1	0.0
21	Environment	Line 55	2.8	2.9	0.1	2.9	2.9	0.0	3.0	3.0	0.0
22	Properties	Line 60	0.2	0.2	0.0	0.1	0.1	0.0	0.1	0.1	0.0
23	Business Unit Support	Line 65	0.1	0.1	(0.0)	0.1	0.1	0.0	0.1	0.1	0.0
24	Dismantling Expense	Line 70	0.1	0.1	0.0	0.2	0.2	0.0	0.1	0.1	0.0
25	Real Property Sales	Line 75	(2.7)	(2.7)	0.0	(2.7)	(2.7)	0.0	(2.8)	(2.8)	0.0
	Regulatory Account Recoveries - Operating Costs										
26	First Nation Costs	Line 80	23.4	23.6	0.2	20.8	19.1	(1.7)	20.2	18.5	(1.7)
27	Subtotal		33.8	33.7	(0.0)	31.2	29.5	(1.7)	29.8	28.1	(1.7)

Evidentiary Update
August 22, 2019 - (Made Public on October 18, 2019)
Appendix A

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Capital Infrastructure Project Delivery
Current Operating Costs and Provisions (\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Distribution											
28	Project Delivery	Line 47	0.4	0.4	(0.0)	0.4	0.4	0.0	0.1	0.1	0.0
29	Indigenous Relations	Line 51	2.0	2.2	0.2	2.0	2.0	0.0	2.0	2.0	0.0
30	Environment	Line 56	2.9	3.1	0.1	3.1	3.1	0.0	3.2	3.2	0.0
31	Properties	Line 61	0.1	0.1	0.0	0.1	0.1	0.0	0.1	0.1	0.0
32	Business Unit Support	Line 66	0.1	0.1	(0.0)	0.1	0.1	0.0	0.1	0.1	0.0
33	Dismantling Expense	Line 71	0.0	0.0	0.0	0.5	0.5	0.0	0.1	0.1	0.0
34	Real Property Sales	Line 76	(2.0)	(2.0)	0.0	(2.0)	(2.0)	0.0	(2.0)	(2.0)	0.0
35	Subtotal		3.5	3.8	0.3	4.1	4.1	0.0	3.6	3.6	0.0
Customer Care											
36	Real Property Sales	Line 77	(0.3)	(0.3)	0.0	(0.3)	(0.3)	0.0	(0.3)	(0.3)	0.0
37	Subtotal		(0.3)	(0.3)	0.0	(0.3)	(0.3)	0.0	(0.3)	(0.3)	0.0
Business Support											
38	Indigenous Relations	Line 52	0.4	0.4	0.0	0.4	0.4	0.0	0.4	0.4	0.0
39	Environment	Line 57	0.1	0.1	0.0	0.1	0.1	0.0	0.1	0.1	0.0
40	Properties	Line 62	31.8	35.0	3.2	28.4	28.4	0.0	28.6	28.6	0.0
41	Business Unit Support	Line 67	0.3	0.3	(0.0)	0.3	0.3	0.0	0.3	0.3	0.0
42	Provisions	5.0 L66	0.0	3.9	3.9	0.0	0.0	0.0	0.0	0.0	0.0
43	Dismantling Expense	Line 72	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44	Subtotal		32.8	39.9	7.1	29.2	29.2	0.0	29.4	29.4	0.0
Project Delivery											
45	Generation		6.1	5.7	(0.4)	6.0	6.0	0.0	7.5	7.5	0.0
46	Transmission		7.8	7.3	(0.5)	7.6	7.6	0.0	6.9	6.9	0.0
47	Distribution		0.4	0.4	(0.0)	0.4	0.4	0.0	0.1	0.1	0.0
48	Total	5.2 L1	14.3	13.4	(1.0)	14.0	14.0	0.0	14.5	14.5	0.0
Indigenous Relations											
49	Generation		1.7	1.9	0.2	1.7	1.7	0.0	1.8	1.8	0.0
50	Transmission		2.1	2.3	0.2	2.1	2.1	0.0	2.1	2.1	0.0
51	Distribution		2.0	2.2	0.2	2.0	2.0	0.0	2.0	2.0	0.0
52	Business Support		0.4	0.4	0.0	0.4	0.4	0.0	0.4	0.4	0.0
53	Total	5.2 L2	6.1	6.7	0.6	6.1	6.1	0.0	6.3	6.3	0.0
Environment											
54	Generation		22.0	23.0	0.9	23.6	23.6	0.0	23.7	23.7	0.0
55	Transmission		2.8	2.9	0.1	2.9	2.9	0.0	3.0	3.0	0.0
56	Distribution		2.9	3.1	0.1	3.1	3.1	0.0	3.2	3.2	0.0
57	Business Support		0.1	0.1	0.0	0.1	0.1	0.0	0.1	0.1	0.0
58	Total	5.2 L3	27.8	29.0	1.2	29.8	29.8	0.0	30.0	30.0	0.0

**Capital Infrastructure Project Delivery
Current Operating Costs and Provisions (\$ million)**

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Properties											
59			0.7	0.8	0.1	0.7	0.7	0.0	0.7	0.7	0.0
60			0.2	0.2	0.0	0.1	0.1	0.0	0.1	0.1	0.0
61			0.1	0.1	0.0	0.1	0.1	0.0	0.1	0.1	0.0
62			31.8	35.0	3.2	28.4	28.4	0.0	28.6	28.6	0.0
63		5.2 L4	32.8	36.1	3.3	29.3	29.3	0.0	29.5	29.5	0.0
Business Unit Support											
64			0.3	0.3	(0.0)	0.3	0.3	0.0	0.4	0.4	0.0
65			0.1	0.1	(0.0)	0.1	0.1	0.0	0.1	0.1	0.0
66			0.1	0.1	(0.0)	0.1	0.1	0.0	0.1	0.1	0.0
67			0.3	0.3	(0.0)	0.3	0.3	0.0	0.3	0.3	0.0
68		5.2 L5	0.8	0.8	(0.1)	0.8	0.8	0.0	0.9	0.9	0.0
Dismantling Expense											
69			0.3	0.3	0.0	0.7	0.7	0.0	0.0	0.0	0.0
70			0.1	0.1	0.0	0.2	0.2	0.0	0.1	0.1	0.0
71			0.0	0.0	0.0	0.5	0.5	0.0	0.1	0.1	0.0
72			0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
73		5.0 L73	0.7	0.7	0.0	1.5	1.5	0.0	0.3	0.3	0.0
Real Property Sales											
74			(4.9)	(4.9)	0.0	(4.9)	(4.9)	0.0	(4.9)	(4.9)	0.0
75			(2.7)	(2.7)	0.0	(2.7)	(2.7)	0.0	(2.8)	(2.8)	0.0
76			(2.0)	(2.0)	0.0	(2.0)	(2.0)	0.0	(2.0)	(2.0)	0.0
77			(0.3)	(0.3)	0.0	(0.3)	(0.3)	0.0	(0.3)	(0.3)	0.0
78		5.0 L76	(10.0)	(10.0)	0.0	(10.0)	(10.0)	0.0	(10.0)	(10.0)	0.0
Regulatory Account Recoveries											
First Nation Costs											
79			15.6	15.7	0.1	13.9	15.6	1.8	13.4	15.2	1.7
80			23.4	23.6	0.2	20.8	19.1	(1.7)	20.2	18.5	(1.7)
81			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
82			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
83		5.0 L25	39.0	39.3	0.3	34.7	34.7	0.1	33.6	33.7	0.0

Evidentiary Update
August 22, 2019 - (Made Public on October 18, 2019)
Appendix A

Schedule 3.9
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Operations
Current Operating Costs and Provisions (\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
1	Current Operating Costs and Provisions & Other	5.0 L113	238.7	244.6	5.9	305.9	315.7	9.8	282.3	292.0	9.6
	Internal Allocations										
2	Generation	Line 22	(53.2)	(51.6)	1.5	(72.1)	(71.7)	0.4	(58.2)	(57.9)	0.3
3	Transmission	Line 35	(68.3)	(68.8)	(0.5)	(77.2)	(77.3)	(0.1)	(75.4)	(75.5)	(0.1)
4	Distribution	Line 49	(113.8)	(118.3)	(4.5)	(150.0)	(160.1)	(10.1)	(142.7)	(152.6)	(9.8)
5	Customer Care	Line 55	(3.4)	(5.9)	(2.5)	(5.7)	(5.7)	0.0	(5.9)	(5.9)	0.0
6	Business Support	Line 58	0.0	0.0	0.0	(0.8)	(0.8)	0.0	(0.1)	(0.1)	0.0
7	Total		(238.7)	(244.6)	(5.9)	(305.9)	(315.7)	(9.8)	(282.3)	(292.0)	(9.6)
8	Total		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Internal Allocation by Function:										
	Generation										
9	Program and Contract Management	Line 59	0.2	0.2	(0.0)	0.2	0.2	0.0	0.2	0.2	0.0
10	Line Field Operations	Line 63	0.1	0.1	0.0	0.2	0.2	0.0	0.2	0.2	0.0
11	Stations Field Operations	Line 67	30.9	28.7	(2.2)	34.8	34.8	0.0	35.2	35.2	0.0
12	Construction Services	Line 71	2.8	2.5	(0.3)	2.7	2.7	0.0	2.7	2.7	0.0
13	Generation System Operations	5.3 L6	14.8	14.5	(0.3)	15.0	15.0	0.0	15.2	15.2	0.0
14	T&D System Operations	Line 75	0.4	0.4	0.0	0.4	0.4	0.0	0.4	0.4	0.0
15	Business Unit Support	Line 78	0.8	1.4	0.6	1.3	1.3	0.0	1.4	1.4	0.0
16	Dismantling Expense	Line 83	1.5	1.5	0.0	15.7	15.7	0.0	1.4	1.4	0.0
17	Provisions	Line 88	0.9	0.9	0.0	0.9	0.9	0.0	1.0	1.0	0.0
	Regulatory Account Recoveries - Provisions & Other										
18	PCB Remediation	Line 93	0.1	0.1	0.0	0.2	0.0	(0.2)	0.2	0.0	(0.2)
19	Asbestos Remediation	Line 98	0.5	0.5	(0.0)	0.6	0.5	(0.1)	0.2	0.2	(0.0)
20	Arrow Water Divestiture Costs	Line 103	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21	Arrow Water Provision	Line 108	0.1	0.8	0.7	0.1	0.0	(0.1)	0.1	0.0	(0.1)
22	Subtotal		53.2	51.6	(1.5)	72.1	71.7	(0.4)	58.2	57.9	(0.3)
	Transmission										
23	Program and Contract Management	Line 60	3.5	3.0	(0.5)	3.5	3.5	0.0	3.5	3.5	0.0
24	Line Field Operations	Line 64	4.7	4.9	0.2	5.6	5.6	0.0	5.7	5.7	0.0
25	Stations Field Operations	Line 68	10.7	9.9	(0.8)	12.0	12.0	0.0	12.2	12.2	0.0
26	Construction Services	Line 72	8.7	7.7	(0.9)	8.3	8.3	0.0	8.4	8.4	0.0
27	T&D System Operations	Line 76	37.0	38.3	1.3	39.4	39.4	0.0	39.9	39.9	0.0
28	Business Unit Support	Line 79	0.8	1.3	0.6	1.3	1.3	0.0	1.3	1.3	0.0
29	Dismantling Expense	Line 84	1.4	1.4	0.0	5.0	5.0	0.0	2.6	2.6	0.0
30	Provisions	Line 89	0.8	0.9	0.0	1.4	1.4	0.0	1.5	1.5	0.0
	Regulatory Account Recoveries - Provisions & Other										
31	PCB Remediation	Line 94	0.1	0.1	0.0	0.2	0.5	0.3	0.2	0.4	0.2
32	Asbestos Remediation	Line 99	0.5	0.5	(0.0)	0.6	0.5	(0.1)	0.2	0.2	(0.0)
33	Arrow Water Divestiture Costs	Line 104	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34	Arrow Water Provision	Line 109	0.1	0.7	0.6	0.1	0.0	(0.1)	0.1	0.0	(0.1)
35	Subtotal		68.3	68.8	0.5	77.2	77.3	0.1	75.4	75.5	0.1

Operations
Current Operating Costs and Provisions (\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Distribution											
36	Program and Contract Management	Line 61	10.5	9.1	(1.4)	10.3	10.3	0.0	10.5	10.5	0.0
37	Line Field Operations	Line 65	63.9	66.3	2.4	76.5	76.5	0.0	77.2	77.2	0.0
38	Stations Field Operations	Line 69	5.4	5.0	(0.4)	6.1	6.1	0.0	6.1	6.1	0.0
39	Distribution Design & Customer Connect	5.3 L4	13.5	14.9	1.5	14.8	14.8	0.0	15.1	15.1	0.0
40	Construction Services	Line 73	2.4	2.1	(0.3)	2.3	2.3	0.0	2.3	2.3	0.0
41	Business Unit Support	Line 80	1.7	2.9	1.2	2.8	2.8	0.0	2.8	2.8	0.0
42	Dismantling Expense	Line 85	3.1	3.1	0.0	11.0	11.0	0.0	3.8	3.8	0.0
43	Provisions	Line 90	1.9	1.9	0.1	4.3	4.3	0.0	4.7	4.7	0.0
	Regulatory Account Recoveries										
	- Operating Costs										
44	Storm Restoration	5.0 L26	10.0	10.0	0.0	20.1	30.6	10.5	19.4	29.5	10.1
45	PCB Remediation	Line 95	0.3	0.3	0.0	0.5	0.4	(0.1)	0.4	0.3	(0.1)
46	Asbestos Remediation	Line 100	1.0	1.0	(0.0)	1.3	1.1	(0.2)	0.5	0.4	(0.1)
47	Arrow Water Divestiture Costs	Line 105	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48	Arrow Water Provision	Line 110	0.2	1.6	1.4	0.2	0.0	(0.2)	0.2	0.0	(0.2)
49	Subtotal		113.8	118.3	4.5	150.0	160.1	10.1	142.7	152.6	9.8
Customer Care											
50	Business Unit Support (incl. Waneta 2/3)	Line 81	3.4	5.9	2.5	5.7	5.7	0.0	5.9	5.9	0.0
	Regulatory Account Recoveries										
	- Operating Costs										
51	PCB Remediation	Line 96	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52	Asbestos Remediation	Line 101	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
53	Arrow Water Divestiture Costs	Line 106	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
54	Arrow Water Provision	Line 111	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
55	Subtotal		3.4	5.9	2.5	5.7	5.7	0.0	5.9	5.9	0.0
Business Support											
56	Dismantling Expense	Line 86	0.0	0.0	0.0	0.8	0.8	0.0	0.1	0.1	0.0
57	Provisions	Line 91	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
58	Subtotal		0.0	0.0	0.0	0.8	0.8	0.0	0.1	0.1	0.0
Program and Contract Management											
59	Generation		0.2	0.2	(0.0)	0.2	0.2	0.0	0.2	0.2	0.0
60	Transmission		3.5	3.0	(0.5)	3.5	3.5	0.0	3.5	3.5	0.0
61	Distribution		10.5	9.1	(1.4)	10.3	10.3	0.0	10.5	10.5	0.0
62	Total	5.3 L1	14.3	12.3	(2.0)	14.0	14.0	0.0	14.2	14.2	0.0
Line Field Operations											
63	Generation		0.1	0.1	0.0	0.2	0.2	0.0	0.2	0.2	0.0
64	Transmission		4.7	4.9	0.2	5.6	5.6	0.0	5.7	5.7	0.0
65	Distribution		63.9	66.3	2.4	76.5	76.5	0.0	77.2	77.2	0.0
66	Total	5.3 L2	68.7	71.3	2.6	82.3	82.3	0.0	83.1	83.1	0.0

Operations
Current Operating Costs and Provisions (\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Stations Field Operations											
67			30.9	28.7	(2.2)	34.8	34.8	0.0	35.2	35.2	0.0
68			10.7	9.9	(0.8)	12.0	12.0	0.0	12.2	12.2	0.0
69			5.4	5.0	(0.4)	6.1	6.1	0.0	6.1	6.1	0.0
70		5.3 L3	46.9	43.6	(3.3)	52.9	52.9	0.0	53.5	53.5	0.0
Construction Services											
71			2.8	2.5	(0.3)	2.7	2.7	0.0	2.7	2.7	0.0
72			8.7	7.7	(0.9)	8.3	8.3	0.0	8.4	8.4	0.0
73			2.4	2.1	(0.3)	2.3	2.3	0.0	2.3	2.3	0.0
74		5.3 L5	13.9	12.4	(1.5)	13.2	13.2	0.0	13.3	13.3	0.0
T&D System Operations											
75			0.4	0.4	0.0	0.4	0.4	0.0	0.4	0.4	0.0
76			37.0	38.3	1.3	39.4	39.4	0.0	39.9	39.9	0.0
77		5.3 L7	37.4	38.7	1.3	39.8	39.8	0.0	40.3	40.3	0.0
Business Unit Support											
78			0.8	1.4	0.6	1.3	1.3	0.0	1.4	1.4	0.0
79			0.8	1.3	0.6	1.3	1.3	0.0	1.3	1.3	0.0
80			1.7	2.9	1.2	2.8	2.8	0.0	2.8	2.8	0.0
81			3.4	5.9	2.5	5.7	5.7	0.0	5.9	5.9	0.0
82		5.3 L8+L12	6.7	11.5	4.9	11.1	11.1	0.0	11.3	11.3	0.0
Dismantling Expense											
83			1.5	1.5	0.0	15.7	15.7	0.0	1.4	1.4	0.0
84			1.4	1.4	0.0	5.0	5.0	0.0	2.6	2.6	0.0
85			3.1	3.1	0.0	11.0	11.0	0.0	3.8	3.8	0.0
86			0.0	0.0	0.0	0.8	0.8	0.0	0.1	0.1	0.0
87		5.0 L74	6.0	6.0	0.0	32.4	32.4	0.0	7.8	7.8	0.0
Provisions											
88			0.9	0.9	0.0	0.9	0.9	0.0	1.0	1.0	0.0
89			0.8	0.9	0.0	1.4	1.4	0.0	1.5	1.5	0.0
90			1.9	1.9	0.0	4.3	4.3	0.0	4.7	4.7	0.0
91			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
92		5.0 L67	3.6	3.7	0.1	6.5	6.5	0.0	7.2	7.2	0.0
Regulatory Account Recoveries											
PCB Remediation											
93			0.1	0.1	0.0	0.2	0.0	(0.2)	0.2	0.0	(0.2)
94			0.1	0.1	0.0	0.2	0.5	0.3	0.2	0.4	0.2
95			0.3	0.3	0.0	0.5	0.4	(0.1)	0.4	0.3	(0.1)
96			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
97		5.0 L79	0.5	0.5	0.0	0.9	0.9	(0.1)	0.7	0.7	(0.0)

Operations
Current Operating Costs and Provisions (\$ million)

Line	Reference	Column	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Regulatory Account Recoveries											
Asbestos Remediation											
98			0.5	0.5	(0.0)	0.6	0.5	(0.1)	0.2	0.2	(0.0)
99			0.5	0.5	(0.0)	0.6	0.5	(0.1)	0.2	0.2	(0.0)
100			1.0	1.0	(0.0)	1.3	1.1	(0.2)	0.5	0.4	(0.1)
101			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
102	5.0 L82		2.0	2.0	(0.0)	2.5	2.2	(0.4)	0.9	0.7	(0.2)
Regulatory Account Recoveries											
Arrow Water Divestiture Costs											
103			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
104			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
105			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
106			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
107	5.0 L88		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Regulatory Account Recoveries											
Arrow Water Provision											
108			0.1	0.8	0.7	0.1	0.0	(0.1)	0.1	0.0	(0.1)
109			0.1	0.7	0.6	0.1	0.0	(0.1)	0.1	0.0	(0.1)
110			0.2	1.6	1.4	0.2	0.0	(0.2)	0.2	0.0	(0.2)
111			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
112	5.0 L89		0.3	3.0	2.7	0.3	0.0	(0.3)	0.3	0.0	(0.3)

Safety
Current Operating Costs and Provisions (\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
1	Current Operating Costs and Provisions & Other	5.0 L114	54.9	54.0	(0.9)	56.9	57.0	0.1	57.6	57.6	0.1
	Internal Allocations										
2	Generation	Line 17	0.0	0.0	0.0	(0.0)	(0.1)	(0.0)	(0.0)	(0.1)	(0.0)
3	Transmission	Line 18	0.0	0.0	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
4	Distribution	Line 19	0.0	0.0	0.0	(0.0)	(0.1)	(0.0)	(0.0)	(0.1)	(0.0)
5	Customer Care				0.0			0.0			0.0
6	Business Support	Line 16	(54.9)	(54.0)	0.9	(56.8)	(56.8)	0.0	(57.5)	(57.5)	0.0
7	Total		(54.9)	(54.0)	0.9	(56.9)	(57.0)	(0.1)	(57.6)	(57.6)	(0.1)
8	Total		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Internal Allocation by Function:										
	Business Support										
9	Safety System and Assurance	5.4 L1	14.7	12.1	(2.6)	13.1	13.1	0.0	13.3	13.3	0.0
10	Learning and Development	5.4 L2	25.4	23.8	(1.5)	25.8	25.8	0.0	26.2	26.2	0.0
11	Field Safety Services	5.4 L3	5.1	6.6	1.5	6.6	6.6	0.0	6.7	6.7	0.0
12	Security and Emergency Management	5.4 L4	9.3	10.5	1.2	10.7	10.7	0.0	10.8	10.8	0.0
13	Business Unit Support	5.4 L5	0.5	0.6	0.1	0.6	0.6	0.0	0.6	0.6	0.0
14	Provisions	5.0 L68	0.0	0.4	0.4	0.0	0.0	0.0	0.0	0.0	0.0
	Regulatory Account Recoveries										
	- Provisions & Other										
15	Dismantling Cost	Line 20	0.0	0.0	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
16	Subtotal		54.9	54.0	(0.9)	56.8	56.8	(0.0)	57.5	57.5	(0.0)
	Regulatory Account Recoveries										
	Dismantling Cost										
17	Generation		0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.0
18	Transmission		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19	Distribution		0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.0
20	Business Support		0.0	0.0	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
21	Total	5.0 L85	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.0

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
1	Current Operating Costs and Provisions & Other	5.0 L115	265.0	265.1	0.1	263.0	263.1	0.1	265.1	265.2	0.1
	Internal Allocations										
2	Generation	L21+L26	0.0	0.0	0.0	(0.2)	(0.2)	(0.0)	(0.1)	(0.1)	(0.0)
3	Transmission	Line 12	0.0	0.0	0.0	(0.9)	(0.9)	(0.0)	(0.9)	(0.9)	(0.0)
4	Distribution	L23+L28	0.0	0.0	0.0	(0.1)	(0.2)	(0.1)	(0.2)	(0.2)	(0.0)
5	Customer Care				0.0			0.0			0.0
6	Business Support	Line 20	(265.0)	(265.1)	(0.1)	(261.8)	(261.8)	0.0	(263.9)	(263.9)	0.0
7	Total		(265.0)	(265.1)	(0.1)	(263.0)	(263.1)	(0.1)	(265.1)	(265.2)	(0.1)
8	Total		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Internal Allocation by Function:										
	Transmission										
9	Technology - MODS costs		0.0	0.0	0.0	0.8	0.8	0.0	0.8	0.8	0.0
10	Dismantling Expense	Line 22	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Regulatory Account Recoveries - Provisions & Other										
11	Dismantling Cost	Line 27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12	Subtotal		0.0	0.0	0.0	0.9	0.9	0.0	0.9	0.9	0.0
	Business Support										
13	Finance	5.5 L1	30.7	29.4	(1.3)	31.6	31.6	0.0	32.1	32.1	0.0
14	Technology (excl. MODS costs)	5.5 L2- Line 9	140.5	137.1	(3.4)	134.9	134.9	0.0	135.5	135.5	0.0
15	Supply Chain	5.5 L3	93.0	94.0	1.0	94.5	94.5	0.0	95.5	95.5	0.0
16	Business Unit Support	5.5 L4	0.8	0.8	(0.0)	0.8	0.8	0.0	0.8	0.8	0.0
17	Provisions	5.0 L69	0.0	3.9	3.9	0.0	0.0	0.0	0.0	0.0	0.0
18	Dismantling Expense	Line 24	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Regulatory Account Recoveries - Provisions & Other										
19	Dismantling Cost	Line 29	0.0	0.0	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
20	Subtotal		265.0	265.1	0.1	261.8	261.8	(0.0)	263.9	263.9	(0.0)
	Dismantling Expense										
21	Generation		0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0
22	Transmission		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23	Distribution		0.0	0.0	0.0	0.1	0.1	0.0	0.1	0.1	0.0
24	Business Support		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25	Total	5.0 L75	0.0	0.0	0.0	0.2	0.2	0.0	0.2	0.2	0.0
	Regulatory Account Recoveries										
	Dismantling Cost										
26	Generation		0.0	0.0	0.0	0.1	0.1	0.0	0.1	0.1	0.0
27	Transmission		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28	Distribution		0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.0
29	Business Support		0.0	0.0	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
30	Total	5.0 L86	0.0	0.0	0.0	0.2	0.3	0.1	0.2	0.3	0.1

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
1	Current Operating Costs and Provisions & Other	5.0 L116	153.5	142.2	(11.3)	145.4	145.3	(0.1)	145.8	145.6	(0.1)
	Internal Allocations										
2	Generation				0.0			0.0			0.0
3	Transmission				0.0			0.0			0.0
4	Distribution	Line 10	(31.0)	(31.1)	(0.1)	(29.6)	(29.4)	0.1	(28.6)	(28.5)	0.1
5	Customer Care	Line 15	(79.1)	(67.9)	11.3	(73.7)	(73.7)	0.0	(74.4)	(74.4)	0.0
6	Business Support	Line 22	(43.4)	(43.2)	0.1	(42.2)	(42.2)	0.0	(42.7)	(42.7)	0.0
7	Total		(153.5)	(142.2)	11.3	(145.4)	(145.3)	0.1	(145.8)	(145.6)	0.1
8	Total		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Internal Allocation by Function: Distribution										
	Regulatory Account Recoveries - Operating Costs										
9	Smart Metering & Infrastructure	5.0 L28	31.0	31.1	0.1	29.6	29.4	(0.1)	28.6	28.5	(0.1)
10	Subtotal		31.0	31.1	0.1	29.6	29.4	(0.1)	28.6	28.5	(0.1)
	Customer Care										
11	Customer Services	5.6 L2	73.8	59.0	(14.8)	63.1	63.1	0.0	63.8	63.8	0.0
12	Conservation and Energy Management	5.6 L3	0.6	0.5	(0.0)	0.6	0.6	0.0	0.6	0.6	0.0
13	Power Acquisitions and Contract Management	5.6 L4	4.8	4.3	(0.5)	4.7	4.7	0.0	4.7	4.7	0.0
14	Customer Crisis Fund	5.6 L13	0.0	4.1	4.1	5.3	5.3	0.0	5.3	5.3	0.0
15	Subtotal		79.1	67.9	(11.3)	73.7	73.7	0.0	74.4	74.4	0.0
	Business Support										
16	Human Resources	5.6 L1	23.3	20.1	(3.2)	21.1	21.1	0.0	21.4	21.4	0.0
17	Communications and Community Engagement	5.6 L5	12.7	13.7	1.0	12.9	12.9	0.0	13.0	13.0	0.0
18	Regulatory and Rates	5.6 L6	6.2	6.3	0.1	6.3	6.3	0.0	6.4	6.4	0.0
19	Ethics and Merit Office	5.6 L7	0.4	0.8	0.5	1.0	1.0	0.0	1.0	1.0	0.0
20	Business Unit Support	5.6 L8	0.8	0.7	(0.0)	0.8	0.8	0.0	0.8	0.8	0.0
21	Provisions	5.0 L70	0.0	1.5	1.5	0.0	0.0	0.0	0.0	0.0	0.0
22	Subtotal		43.4	43.2	(0.1)	42.2	42.2	0.0	42.7	42.7	0.0

Other

		Reference	RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
Line	Column		1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
1	Current Operating Costs and Provisions & Other	5.0 L117	(295.8)	846.9	1,142.7	(20.4)	(4.5)	15.9	2.8	19.8	17.1
2	Non-Current PEB - Pension	5.0 L118	57.9	57.9	(0.0)	16.0	56.8	40.8	16.0	56.8	40.8
3	PEB Current Pension Costs	5.0 L119	5.7	5.7	0.0	(1.2)	(0.9)	0.4	(1.2)	(0.9)	0.4
4	PEB CPC - F17-F19 RRA Compliance Filing Adjustment	5.0 L120	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5	F17-F19 RRA Compliance Filing Adjustment	5.0 L121	10.4	0.0	(10.4)	0.0	0.0	0.0	0.0	0.0	0.0
6	Subtotal		74.0	63.6	1,132.3	14.7	55.9	57.0	14.7	55.9	58.2
7	Total Current Operating and Provisions & Other		(221.8)	910.5	1,132.3	(5.7)	51.4	57.0	17.5	75.7	58.2
	Internal Allocations										
8	Generation				0.0			0.0			0.0
9	Transmission				0.0			0.0			0.0
10	Distribution				0.0			0.0			0.0
11	Customer Care	Line 18	(54.3)	(54.4)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
12	Business Support	Line 35	276.2	(856.1)	(1,132.3)	5.7	(51.4)	(57.0)	(17.5)	(75.7)	(58.2)
13	Total		221.8	(910.5)	(1,132.3)	5.7	(51.4)	(57.0)	(17.5)	(75.7)	(58.2)
14	Total		0.0	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
	Internal Allocation by Function:										
	Customer Care										
15	Independent Power Producer Capital Leases	5.7 L8	54.3	54.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Regulatory Account Recoveries										
	- Operating Costs										
16	Home Purchase Offer Plan	5.0 L29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17	Minimum Reconnection Charge	5.0 L30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18	Subtotal		54.3	54.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Business Support										
19	Office of the General Counsel	5.7 L1	12.3	11.1	(1.2)	11.7	11.7	0.0	11.8	11.8	0.0
20	President and Chief Operating Officer	5.7 L2	1.0	0.9	(0.1)	0.9	0.9	0.0	0.9	0.9	0.0
21	Corporate Costs	5.7 L4	19.7	22.3	2.6	13.0	28.9	15.9	13.0	30.1	17.1
22	Capitalized Costs	5.7 L5	(284.6)	(284.8)	(0.2)	(285.8)	(285.8)	0.0	(286.2)	(286.2)	0.0
23	IFRS Ineligible Capitalized Costs	5.7 L7	147.7	147.7	0.0	170.1	170.1	0.0	192.5	192.5	0.0
	Regulatory Account Recoveries										
	- Operating Costs										
24	IFRS PP&E	5.0 L34	28.2	28.2	0.0	29.9	29.9	0.0	31.0	31.0	0.0
25	IFRS Pension	5.0 L35	38.2	38.2	(0.0)	38.2	38.2	0.0	38.2	38.2	0.0
26	Provisions	5.0 L71	5.9	11.2	5.3	12.2	12.2	0.0	11.9	11.9	0.0
	Regulatory Account Recoveries										
	- Provisions & Other										
27	PCB Remediation	5.0 L80	0.0	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
28	Asbestos Remediation	5.0 L83	2.7	2.7	(0.0)	0.2	0.2	(0.0)	0.0	0.0	(0.0)
29	Rock Bay Remediation	5.0 L87	0.0	0.0	0.0	(10.8)	(10.8)	(0.0)	(10.4)	(10.4)	(0.0)
30	Rate Smoothing	5.0 L90	(321.4)	814.9	1,136.3	0.0	0.0	0.0	0.0	0.0	0.0
31	Non-Current PEB - Pension	5.0 L118	57.9	57.9	(0.0)	16.0	56.8	40.8	16.0	56.8	40.8
32	PEB Current Pension Costs	5.0 L119	5.7	5.7	0.0	(1.2)	(0.9)	0.4	(1.2)	(0.9)	0.4
33	PEB CPC - F17-F19 RRA Compliance Filing Adjustment	5.0 L120	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34	F17-F19 RRA Compliance Filing Adjustment	5.0 L121	10.4	0.0	(10.4)	0.0	0.0	0.0	0.0	0.0	0.0
35	Subtotal		(276.2)	856.1	1,132.3	(5.7)	51.4	57.0	17.5	75.7	58.2

Cost of Energy
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Sources of Supply (GWh)											
Heritage Energy											
1			46,368	42,341	(4,027)	44,262	39,368	(4,894)	44,999	44,522	(477)
2			234	191	(43)	192	181	(11)	193	195	2
3			(354)	(155)	200	(171)	(473)	(302)	(196)	(250)	(54)
4			46,248	42,377	(3,871)	44,283	39,075	(5,207)	44,996	44,467	(529)
Non-Heritage Energy											
5			15,199	14,248	(951)	15,449	13,949	(1,500)	16,040	15,238	(802)
6			120	103	(17)	118	118	0	120	120	1
7			15,320	14,351	(968)	15,566	14,067	(1,500)	16,159	15,358	(801)
Market Energy											
8			934	2,035	1,101	1,504	5,104	3,600	648	1,326	678
9			(4,517)	(2,230)	2,287	(2,409)	(84)	2,325	(3,087)	(2,065)	1,022
10			105	647	542	177	468	290	90	(279)	(369)
11			(3,478)	452	3,930	(727)	5,488	6,215	(2,349)	(1,018)	1,331
12		L4+L7+L11	58,089	57,181	(908)	59,121	58,630	(492)	58,806	58,806	1
13			(5,425)	(4,768)	657	(5,554)	(5,334)	220	(5,553)	(5,553)	(1)
14		14.0 L10	52,664	52,413	(251)	53,567	53,296	(271)	53,253	53,253	0
15			10.30%	9.10%	(1.20%)	10.37%	10.01%	(0.36%)	10.43%	10.43%	0.00%
Unit Costs (\$/MWh)											
16			7.7	8.6	0.9	7.8	8.4	0.6	7.8	7.3	(0.5)
17			45.9	40.0	(6.0)	42.4	41.8	(0.6)	44.3	43.7	(0.6)
18			94.7	87.5	(7.2)	99.6	92.8	(6.8)	99.8	92.6	(7.2)
19			258.9	281.0	22.1	268.4	259.1	(9.3)	280.9	250.7	(30.2)
20			38.5	61.4	23.0	26.6	41.5	14.8	28.1	32.9	4.8
21			(28.6)	(51.6)	(23.0)	(40.3)	(5.0)	35.3	(36.1)	(47.0)	(10.9)
22			33.5	29.0	(4.5)	35.2	36.2	1.0	36.1	32.6	(3.5)
Cost of Energy (\$ million)											
Heritage Energy											
23			356.4	363.1	6.7	343.1	329.3	(13.8)	349.1	323.2	(25.9)
24			10.7	7.6	(3.1)	8.1	7.5	(0.6)	8.5	8.5	(0.0)
25			22.1	22.3	0.2	22.5	24.5	2.0	22.4	24.4	2.0
26			(7.2)	(181.9)	(174.7)	3.3	15.0	11.7	(2.5)	(11.7)	(9.3)
27			(33.1)	(33.9)	(0.8)	(26.1)	(25.2)	0.9	(26.8)	(26.7)	0.1
28			349.0	177.2	(171.8)	350.9	351.2	0.3	350.8	317.7	(33.1)

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Cost of Energy
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Non-Heritage Energy											
29			1,439.3	1,247.2	(192.1)	1,538.5	1,294.7	(243.8)	1,601.1	1,410.8	(190.3)
30			31.1	28.9	(2.2)	31.6	30.5	(1.0)	33.6	30.2	(3.4)
31			6.1	9.4	3.3	2.8	3.7	0.9	2.7	2.5	(0.1)
32			0.0	2.4	2.4	3.5	3.5	0.0	3.7	3.7	0.0
33		15.0 L22	1,476.5	1,287.9	(188.6)	1,576.3	1,332.4	(243.9)	1,641.1	1,447.2	(193.9)
Market Energy											
34			35.9	125.0	89.1	40.0	211.6	171.5	18.2	43.7	25.4
35			(129.2)	(115.0)	14.2	(97.1)	(0.4)	96.7	(111.4)	(97.0)	14.4
36			0.7	25.0	24.3	(0.5)	33.1	33.6	0.5	6.1	5.6
37			29.9	18.5	(11.4)	17.4	1.1	(16.3)	21.0	17.0	(4.0)
38			(62.6)	53.5	116.1	(40.2)	245.3	285.5	(71.7)	(30.3)	41.4
39		L28+L33+L38	1,762.9	1,518.7	(244.2)	1,887.0	1,928.9	41.9	1,920.2	1,734.6	(185.6)
Current Cost of Energy											
40		Line 39	1,762.9	1,518.7	(244.2)	1,887.0	1,928.9	41.9	1,920.2	1,734.6	(185.6)
41		2.1 L3	0.0	95.2	95.2	0.0	0.0	0.0	0.0	0.0	0.0
42		2.1 L9+L10	0.0	118.4	118.4	0.0	0.0	0.0	0.0	0.0	0.0
43		Line 64	0.0	(0.2)	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0
44		Line 75	0.0	(0.5)	(0.5)	0.0	0.0	0.0	0.0	0.0	0.0
45		Line 76	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
46		Line 77	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47		Line 78	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48		2.2 L87+L88	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
49		2.1 L5	(5.1)	(51.2)	(46.2)	(201.6)	(280.6)	(79.0)	(201.6)	(221.6)	(20.0)
50		2.1 L12	194.0	229.1	35.1	49.6	40.8	(8.8)	49.6	99.9	50.2
51			1,951.8	1,909.4	(42.5)	1,735.1	1,689.1	(45.9)	1,768.2	1,612.9	(155.4)
Total Current COE by Function											
52			274.3	242.8	(31.4)	109.6	282.8	173.2	77.0	59.8	(17.3)
53			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
54			1,677.6	1,666.5	(11.0)	1,625.4	1,406.3	(219.1)	1,691.2	1,553.1	(138.1)
55			1,951.8	1,909.4	(42.5)	1,735.1	1,689.1	(45.9)	1,768.2	1,612.9	(155.4)
Items Subject to HDA											
56		Line 28	349.0	177.2	(171.8)	350.9	351.2	0.3	350.8	317.7	(33.1)
57			(6.3)	(6.6)	(0.3)	0.0	0.0	0.0	0.0	0.0	0.0
58		Line 34	35.9	125.0	89.1	40.0	211.6	171.5	18.2	43.7	25.4
59		Line 35	(129.2)	(115.0)	14.2	(97.1)	(0.4)	96.7	(111.4)	(97.0)	14.4
60		Line 37	29.9	18.5	(11.4)	17.4	1.1	(16.3)	21.0	17.0	(4.0)
61			12.9	12.2	(0.7)	12.3	12.5	0.2	12.3	12.5	0.2
62			0.7	4.1	3.5	1.3	3.1	1.8	0.7	(1.8)	(2.5)
63		14.0 L18	(12.1)	(29.6)	(17.5)	(28.6)	(28.8)	(0.2)	(28.7)	(28.7)	0.0
64		5.0 L50	0.0	(0.2)	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0
65			36.2	36.2	(0.0)	31.5	31.5	0.0	31.2	31.2	0.0
66			317.1	221.9	(95.2)	327.7	581.7	254.0	294.2	294.6	0.4
67			100%	87%	(13%)	100%	87%	(13%)	100%	100%	-

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Cost of Energy
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Items Subject to NHDA											
68		Line 33	1,476.5	1,287.9	(188.6)	1,576.3	1,332.4	(243.9)	1,641.1	1,447.2	(193.9)
69		Line 57	6.3	6.6	0.3	0.0	0.0	0.0	0.0	0.0	0.0
70		Line 32	0.0	(2.4)	(2.4)	(3.5)	(3.5)	0.0	(3.7)	(3.7)	0.0
71		Line 36	0.7	25.0	24.3	(0.5)	33.1	33.6	0.5	6.1	5.6
72			0.0	1.0	1.0	0.0	(1.4)	(1.4)	0.0	0.0	0.0
73		Line 62	(0.7)	(4.1)	(3.5)	(1.3)	(3.1)	(1.8)	(0.7)	1.8	2.5
74			0.0	50.7	50.7	0.0	0.0	0.0	0.0	0.0	0.0
75		5.0 L51	0.0	(0.5)	(0.5)	0.0	0.0	0.0	0.0	0.0	0.0
76		7.0 L14	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
77		6.0 L21	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
78		5.0 L101	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
79			0.0	0.3	0.3	0.0	0.0	0.0	0.0	0.0	0.0
80			1,482.9	1,364.5	(118.4)	1,571.0	1,357.5	(213.5)	1,637.2	1,451.4	(185.8)
IPP Summary											
81		Line 29	1,439.3	1,247.2	(192.1)	1,538.5	1,294.7	(243.8)	1,601.1	1,410.8	(190.3)
82		5.7 L8	54.3	54.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
83		6.0 L10	2.5	2.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
84		7.0 L11	22.8	22.8	(0.0)	30.2	88.9	58.8	30.2	90.1	59.9
85		8.0 L15	42.4	42.4	0.0	4.2	48.4	44.3	2.8	46.1	43.3
86			122.1	122.1	0.1	34.4	137.4	103.0	33.0	136.1	103.1
87			0.0	(0.5)	(0.5)	0.0	0.0	0.0	0.0	0.0	0.0
88			1,561.4	1,368.9	(192.5)	1,572.9	1,432.1	(140.8)	1,634.1	1,546.9	(87.2)
89			1,547.9	1,354.9	(192.9)	1,573.2	1,416.6	(156.6)	1,634.3	1,533.1	(101.3)
90		L88 - L89	13.5	13.9	0.4	(0.3)	15.5	15.8	(0.2)	13.9	14.1
IPP Capital Leases											
Gross Assets in Service											
91			858.2	694.7	(163.5)	694.7	694.7	0.0	364.8	1,751.5	1,386.7
92			0.0	0.0	0.0	364.8	1,751.5	1,386.7	0.0	0.0	0.0
93			0.0	0.0	0.0	(694.7)	(694.7)	0.0	0.0	0.0	0.0
94			858.2	694.7	(163.5)	364.8	1,751.5	1,386.7	364.8	1,751.5	1,386.7
Accumulated Amortization											
95			233.3	54.1	(179.1)	77.0	77.0	0.0	301.9	592.9	291.0
96			0.0	0.0	0.0	194.8	427.0	232.2	0.0	0.0	0.0
97			22.8	22.9	0.0	30.2	88.9	58.8	30.2	90.1	59.9
98			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
99			256.1	77.0	(179.1)	301.9	592.9	291.0	332.1	683.0	350.9
100			602.1	617.7	15.7	62.9	1,158.6	1,095.7	32.7	1,068.5	1,035.8

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Operating Costs and Provisions - Total Company
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Operating Costs by Business Group											
1		5.1 L8	270.1	285.9	15.8	290.8	290.8	0.0	293.0	293.0	0.0
2		5.2 L6	81.9	85.9	4.0	80.1	80.1	0.0	81.1	81.1	0.0
3		5.3 L9	216.2	215.6	(0.6)	237.3	237.3	0.0	240.1	240.1	0.0
4		5.4 L6	54.9	53.6	(1.3)	56.8	56.8	0.0	57.5	57.5	0.0
5		5.5 L5	265.0	261.2	(3.8)	262.6	262.6	0.0	264.8	264.8	0.0
6		5.6 L9	122.5	105.5	(17.0)	110.6	110.6	0.0	111.9	111.9	0.0
7		5.7 L6	(251.6)	(250.5)	1.0	(260.2)	(244.3)	15.9	(260.5)	(243.4)	17.1
8			10.4	0.0	(10.4)	0.0	0.0	0.0	0.0	0.0	0.0
9			769.5	757.2	(12.2)	777.9	793.8	15.9	787.8	804.9	17.1
Base Operating Costs											
10			147.7	147.7	0.0	170.1	170.1	0.0	192.5	192.5	0.0
11			54.3	54.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12			0.0	3.7	3.7	5.7	5.7	0.0	5.9	5.9	0.0
13			0.0	4.1	4.1	5.3	5.3	0.0	5.3	5.3	0.0
14			202.0	209.8	7.8	181.1	181.1	0.0	203.6	203.6	0.0
15		L9+L14	971.5	967.1	(4.4)	959.0	974.9	15.9	991.4	1,008.5	17.1
Operating Costs by Resource											
16			509.1	544.8	35.7	575.9	591.8	15.9	586.1	603.2	17.1
17			49.3	3.6	(45.8)	0.0	0.0	0.0	0.0	0.0	0.0
18			461.5	456.8	(4.7)	423.2	423.2	0.0	421.5	421.5	0.0
19			40.6	52.9	12.3	46.2	46.2	0.0	46.2	46.2	0.0
20			58.9	73.4	14.4	51.4	51.4	0.0	51.5	51.5	0.0
21			(136.9)	(137.1)	(0.2)	(115.8)	(115.8)	0.0	(93.8)	(93.8)	0.0
22			(21.5)	(27.3)	(5.8)	(22.1)	(22.1)	0.0	(20.1)	(20.1)	0.0
23		Line 8	10.4	0.0	(10.4)	0.0	0.0	0.0	0.0	0.0	0.0
24			971.5	967.1	(4.4)	959.0	974.9	15.9	991.4	1,008.5	17.1
Regulatory Account Recoveries - Operating Costs											
25			39.0	39.3	0.3	34.7	34.7	0.1	33.6	33.7	0.0
26			10.0	10.0	0.0	20.1	30.6	10.5	19.4	29.5	10.1
27			4.8	4.8	(0.0)	5.2	5.2	0.0	5.2	5.2	0.0
28			31.0	31.1	0.1	29.6	29.4	(0.1)	28.6	28.5	(0.1)
29			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31			57.9	57.9	(0.0)	16.0	56.8	40.8	16.0	56.8	40.8
32			5.7	5.7	0.0	(1.2)	(0.9)	0.4	(1.2)	(0.9)	0.4
33			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34			28.2	28.2	0.0	29.9	29.9	0.0	31.0	31.0	0.0
35			38.2	38.2	(0.0)	38.2	38.2	0.0	38.2	38.2	0.0
36			214.9	215.4	0.4	172.5	224.1	51.6	170.9	222.1	51.2
37		L15+L36	1,186.4	1,182.4	(4.0)	1,131.5	1,199.0	67.5	1,162.3	1,230.6	68.3

Operating Costs and Provisions - Total Company
(\$ million)

			F2019			F2020			F2021		
		Reference	RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
Line	Column		1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Current Operating Costs by Business Group											
38	Integrated Planning	Line 1	270.1	285.9	15.8	290.8	290.8	0.0	293.0	293.0	0.0
39	Capital Infrastructure Project Delivery	L2+L25+L27	125.8	130.1	4.3	119.9	120.0	0.1	120.0	120.0	0.0
40	Operations	L3+L12+L26	226.2	229.3	3.1	263.2	273.7	10.5	265.4	275.5	10.1
41	Safety	Line 4	54.9	53.6	(1.3)	56.8	56.8	0.0	57.5	57.5	0.0
42	Finance, Technology, Supply Chain	Line 5	265.0	261.2	(3.8)	262.6	262.6	0.0	264.8	264.8	0.0
43	People, Customer, Corporate Affairs	L6+L13+L28	153.5	140.7	(12.8)	145.4	145.3	(0.1)	145.8	145.6	(0.1)
44	Other	L7+L10+L11+L29+L30+L34+L35	16.9	18.0	1.1	(22.0)	(6.1)	15.9	1.2	18.3	17.1
45	Non-Current PEB - Pension	Line 31	57.9	57.9	(0.0)	16.0	56.8	40.8	16.0	56.8	40.8
46	PEB Current Pension Costs	Line 32	5.7	5.7	0.0	(1.2)	(0.9)	0.4	(1.2)	(0.9)	0.4
47	PEB CPC - F17-F19 RRA Compliance Filing Adjustment	Line 33	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48	F17-F19 RRA Compliance Filing Adjustment	Line 8	10.4	0.0	(10.4)	0.0	0.0	0.0	0.0	0.0	0.0
49	Total		1,186.4	1,182.4	(4.0)	1,131.5	1,199.0	67.5	1,162.3	1,230.6	68.3
Deferral Account Additions											
50	Transfers to HDA		0.0	(0.2)	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0
51	Transfers to NHDA		0.0	(0.5)	(0.5)	0.0	0.0	0.0	0.0	0.0	0.0
52	Total		0.0	(0.7)	(0.7)	0.0	0.0	0.0	0.0	0.0	0.0
Regulatory Account Additions											
53	Demand-Side Management		127.9	111.3	(16.6)	109.1	109.1	0.0	125.9	98.8	(27.2)
54	First Nations Costs		2.8	2.3	(0.5)	3.2	3.2	0.0	2.4	2.4	0.0
55	Site C Project		0.0	0.3	0.3	0.3	0.3	0.0	0.3	0.3	0.0
56	Storm Restoration		0.0	18.9	18.9	0.0	0.0	0.0	0.0	0.0	0.0
57	Smart Metering & Infrastructure		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
58	IFRS Capitalized Overhead		67.2	67.2	(0.0)	44.8	44.8	0.0	22.4	22.4	0.0
59	PEB Current Pension Costs		0.0	0.7	0.7	0.0	0.0	0.0	0.0	0.0	0.0
60	PEB CPC - F17-F19 RRA Compliance Filing Adjustment		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
61	Real Property Sales		0.0	0.6	0.6	0.0	0.0	0.0	0.0	0.0	0.0
62	Customer Crisis Fund		0.0	(2.7)	(2.7)	(0.3)	(0.3)	0.0	(0.3)	(0.3)	0.0
63	Total		197.9	198.7	0.8	157.1	157.1	0.0	150.9	123.7	(27.2)
64	Total Gross Operating Costs	L15+L52+L63	1,169.4	1,165.1	(4.3)	1,116.1	1,132.0	15.9	1,142.3	1,132.2	(10.1)

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Operating Costs and Provisions - Total Company
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Net Provisions & Other											
65	Integrated Planning		35.6	50.7	15.1	40.5	40.5	0.0	42.9	42.9	0.0
66	Capital Infrastructure Project Delivery		0.0	3.9	3.9	0.0	0.0	0.0	0.0	0.0	0.0
67	Operations		3.6	3.7	0.1	6.5	6.5	0.0	7.2	7.2	0.0
68	Safety		0.0	0.4	0.4	0.0	0.0	0.0	0.0	0.0	0.0
69	Finance, Technology, Supply Chain		0.0	3.9	3.9	0.0	0.0	0.0	0.0	0.0	0.0
70	People, Customer, Corporate Affairs		0.0	1.5	1.5	0.0	0.0	0.0	0.0	0.0	0.0
71	Other		5.9	11.2	5.3	12.2	12.2	0.0	11.9	11.9	0.0
Dismantling Expense											
72	Integrated Planning		24.0	24.0	0.0	33.0	33.0	0.0	34.8	34.8	0.0
73	Capital Infrastructure Project Delivery		0.7	0.7	0.0	1.5	1.5	0.0	0.3	0.3	0.0
74	Operations		6.0	6.0	0.0	32.4	32.4	0.0	7.8	7.8	0.0
75	Finance, Technology, Supply Chain		0.0	0.0	0.0	0.2	0.2	0.0	0.2	0.2	0.0
76	Real Property Sales		(10.0)	(10.0)	0.0	(10.0)	(10.0)	0.0	(10.0)	(10.0)	0.0
77	Total		65.7	95.9	30.2	116.2	116.2	0.0	95.1	95.1	0.0
Regulatory Account Recoveries - Provisions & Other											
PCB Remediation											
78	Integrated Planning		14.7	14.7	(0.0)	22.9	21.6	(1.3)	23.3	22.1	(1.2)
79	Operations		0.5	0.5	0.0	0.9	0.9	(0.1)	0.7	0.7	(0.0)
80	Other		0.0	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
Asbestos Remediation											
81	Integrated Planning		10.5	10.5	(0.0)	7.9	6.7	(1.1)	7.0	5.7	(1.3)
82	Operations		2.0	2.0	(0.0)	2.5	2.2	(0.4)	0.9	0.7	(0.2)
83	Other		2.7	2.7	(0.0)	0.2	0.2	(0.0)	0.0	0.0	(0.0)
Dismantling Cost											
84	Integrated Planning		0.0	0.0	0.0	26.7	25.1	(1.6)	25.7	24.2	(1.5)
85	Safety		0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1
86	Finance, Technology, Supply Chain		0.0	0.0	0.0	0.2	0.3	0.1	0.2	0.3	0.1
87	Rock Bay Remediation		0.0	0.0	0.0	(10.8)	(10.8)	(0.0)	(10.4)	(10.4)	(0.0)
88	Arrow Water Divestiture Costs		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
89	Arrow Water Provision		0.3	3.0	2.7	0.3	0.0	(0.3)	0.3	0.0	(0.3)
90	Rate Smoothing		(321.4)	814.9	1,136.3	0.0	0.0	0.0	0.0	0.0	0.0
91	Total		(290.5)	848.6	1,139.0	50.9	46.3	(4.6)	47.7	43.3	(4.4)
92	Total Current Provisions & Other	L77 + L91	(224.8)	944.4	1,169.3	167.1	162.5	(4.6)	142.8	138.4	(4.4)
Current Provisions & Other by Business Group											
93	Integrated Planning	L65+L72+L78+L81+L84	84.8	99.9	15.1	130.9	126.9	(4.0)	133.7	129.6	(4.1)
94	Capital Infrastructure Project Delivery	L66+L73+L76	(9.4)	(5.4)	3.9	(8.5)	(8.5)	0.0	(9.8)	(9.8)	0.0
95	Operations	L67 + L74 + L79 + L82 + L88 + L89	12.5	15.3	2.8	42.7	42.0	(0.7)	17.0	16.5	(0.5)
96	Safety	L68+L85	0.0	0.4	0.4	0.1	0.1	0.1	0.1	0.1	0.1
97	Finance, Technology, Supply Chain	L69+L75+L86	0.0	3.9	3.9	0.3	0.4	0.1	0.3	0.4	0.1
98	People, Customer, Corporate Affairs	L70	0.0	1.5	1.5	0.0	0.0	0.0	0.0	0.0	0.0
99	Other	L71 + L80 + L83 + L87 + L90	(312.7)	828.9	1,141.6	1.6	1.6	(0.0)	1.6	1.5	(0.0)
100	Total		(224.8)	944.4	1,169.3	167.1	162.5	(4.6)	142.8	138.4	(4.4)

Operating Costs and Provisions - Total Company
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Deferral Account Additions - Provisions & Other											
101	Transfers to NHDA		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
102	Total		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Regulatory Account Additions - Provisions & Other											
103	First Nations Provisions		0.0	2.4	2.4	0.0	0.0	0.0	0.0	0.0	0.0
104	Environmental Provisions		0.0	(7.1)	(7.1)	0.0	0.0	0.0	0.0	0.0	0.0
105	Arrow Water Provision		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
106	Smart Metering & Infrastructure DSMD Write-Off		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
107	Real Property Sales		(14.0)	9.4	23.4	(8.1)	(9.1)	(1.0)	(8.1)	(9.1)	(1.0)
108	Dismantling Expense		0.0	11.3	11.3	0.0	0.0	0.0	0.0	0.0	0.0
109	Total		(14.0)	16.0	30.0	(8.1)	(9.1)	(1.0)	(8.1)	(9.1)	(1.0)
110	Total Gross Provisions & Other	L77 + L102 + L109	51.7	111.9	60.3	108.2	107.1	(1.0)	87.0	86.0	(1.0)
Total Current Operating and Provisions & Other											
111	Integrated Planning	L38 + L93	354.8	385.8	30.9	421.7	417.7	(4.0)	426.7	422.6	(4.1)
112	Capital Infrastructure Project Delivery	L39 + L94	116.4	124.7	8.2	111.4	111.5	0.1	110.2	110.3	0.0
113	Operations	L40 + L95	238.7	244.6	5.9	305.9	315.7	9.8	282.3	292.0	9.6
114	Safety	L41 + L96	54.9	54.0	(0.9)	56.9	57.0	0.1	57.6	57.6	0.1
115	Finance, Technology, Supply Chain	L42 + L97	265.0	265.1	0.1	263.0	263.1	0.1	265.1	265.2	0.1
116	People, Customer, Corporate Affairs	L43 + L98	153.5	142.2	(11.3)	145.4	145.3	(0.1)	145.8	145.6	(0.1)
117	Other	L44 + L99	(295.8)	846.9	1,142.7	(20.4)	(4.5)	15.9	2.8	19.8	17.1
118	Non-Current PEB - Pension	Line 45	57.9	57.9	(0.0)	16.0	56.8	40.8	16.0	56.8	40.8
119	PEB Current Pension Costs	Line 46	5.7	5.7	0.0	(1.2)	(0.9)	0.4	(1.2)	(0.9)	0.4
120	PEB CPC - F17-F19 RRA Compliance Filing Adjustment	Line 47	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
121	F17-F19 RRA Compliance Filing Adjustment	Line 48	10.4	0.0	(10.4)	0.0	0.0	0.0	0.0	0.0	0.0
122	Total Current Operating and Provisions & Other	L49 + L100	961.6	2,126.9	1,165.3	1,298.6	1,361.5	62.9	1,305.2	1,369.0	63.9
123	Total Gross Operating and Provisions & Other	L64 + L110	1,221.0	1,277.0	56.0	1,224.2	1,239.1	14.9	1,229.3	1,218.2	(11.1)

**Operating Costs and Provisions - Total Company
(\$ million)**

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
			<u>Operating Costs and Provisions & Other Continuity</u>								
124		Line 9	769.5	757.2	(12.2)	777.9	793.8	15.9	787.8	804.9	17.1
125		Line 14	202.0	209.8	7.8	181.1	181.1	0.0	203.6	203.6	0.0
126		Line 15	971.5	967.1	(4.4)	959.0	974.9	15.9	991.4	1,008.5	17.1
127		Line 77	65.7	95.9	30.2	116.2	116.2	0.0	95.1	95.1	0.0
128		L52 + L63	197.9	198.0	0.1	157.1	157.1	0.0	150.9	123.7	(27.2)
129		L102 + L109	(14.0)	16.0	30.0	(8.1)	(9.1)	(1.0)	(8.1)	(9.1)	(1.0)
130		Line 123	1,221.0	1,277.0	56.0	1,224.2	1,239.1	14.9	1,229.3	1,218.2	(11.1)
131		Line 128	(197.9)	(198.0)	(0.1)	(157.1)	(157.1)	0.0	(150.9)	(123.7)	27.2
132		Line 129	14.0	(16.0)	(30.0)	8.1	9.1	1.0	8.1	9.1	1.0
133		Line 36	214.9	215.4	0.4	172.5	224.1	51.6	170.9	222.1	51.2
134		Line 91	(290.5)	848.6	1,139.0	50.9	46.3	(4.6)	47.7	43.3	(4.4)
135		Line 122	961.6	2,126.9	1,165.3	1,298.6	1,361.5	62.9	1,305.2	1,369.0	63.9

Operating Costs and Provisions - Total Company
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
			<u>Operating Costs Continuity</u>								
136		Line 9	769.5	757.2	(12.2)	777.9	793.8	15.9	787.8	804.9	17.1
137		Line 14	202.0	209.8	7.8	181.1	181.1	0.0	203.6	203.6	0.0
138		Line 15	971.5	967.1	(4.4)	959.0	974.9	15.9	991.4	1,008.5	17.1
139		L52 + L63	197.9	198.0	0.1	157.1	157.1	0.0	150.9	123.7	(27.2)
140		Line 64	1,169.4	1,165.1	(4.3)	1,116.1	1,132.0	15.9	1,142.3	1,132.2	(10.1)
141		Line 128	(197.9)	(198.0)	(0.1)	(157.1)	(157.1)	0.0	(150.9)	(123.7)	27.2
142		Line 36	214.9	215.4	0.4	172.5	224.1	51.6	170.9	222.1	51.2
143		Line 37	1,186.4	1,182.4	(4.0)	1,131.5	1,199.0	67.5	1,162.3	1,230.6	68.3
			<u>Provisions & Other Continuity</u>								
144		Line 77	65.7	95.9	30.2	116.2	116.2	0.0	95.1	95.1	0.0
145		L102 + L109	(14.0)	16.0	30.0	(8.1)	(9.1)	(1.0)	(8.1)	(9.1)	(1.0)
146		Line 110	51.7	111.9	60.3	108.2	107.1	(1.0)	87.0	86.0	(1.0)
147		Line 145	14.0	(16.0)	(30.0)	8.1	9.1	1.0	8.1	9.1	1.0
148											
149		Line 91	(290.5)	848.6	1,139.0	50.9	46.3	(4.6)	47.7	43.3	(4.4)
150		Line 100	(224.8)	944.4	1,169.3	167.1	162.5	(4.6)	142.8	138.4	(4.4)

**Operating Costs and Provisions - Total Company - Supplemental Schedule
(\$ million)**

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Gross Operating Costs Including Regulatory											
1	Labour (excl Non-Current PEB)	L99 + L108	531.4	573.2	41.8	600.1	616.0	15.9	610.1	627.2	17.1
2	Services - ABSU	L100 + L109	49.6	3.6	(46.0)	0.0	0.0	0.0	0.0	0.0	0.0
3	Services - Other	L101 + L110	541.9	558.3	16.4	510.3	510.3	0.0	525.1	497.9	(27.2)
4	Materials	L102 + L111	40.9	53.2	12.2	46.5	46.5	0.0	46.5	46.5	0.0
5	Buildings & Equipment	L103 + L112	59.2	74.0	14.8	52.2	52.2	0.0	52.1	52.1	0.0
6	F17-F19 RRA Compliance Filing Adjustment	L104 + L114	37.6	0.0	(37.6)	0.0	0.0	0.0	0.0	0.0	0.0
			1,260.6	1,262.3	1.7	1,209.1	1,225.0	15.9	1,233.8	1,223.7	(10.1)
Less:											
7	Eligible Capital Overhead	L105 + L116	(69.7)	(69.9)	(0.2)	(71.0)	(71.0)	0.0	(71.4)	(71.4)	0.0
8	External Recoveries	L106 + L113	(21.5)	(27.3)	(5.8)	(22.1)	(22.1)	0.0	(20.1)	(20.1)	0.0
9	Total Gross Operating Costs Including Regulatory Account Additions	5.0 L64	1,169.4	1,165.1	(4.3)	1,116.1	1,132.0	15.9	1,142.3	1,132.2	(10.1)
10	Total Gross Provision & Other Including Regulatory Account Additions	5.0 L110	51.7	111.9	60.3	108.2	107.1	(1.0)	87.0	86.0	(1.0)
11	Total Gross Operating Cost and Provision & Other Including Regulatory Account Additions	5.0 L123 (or 3.0 L13)	1,221.0	1,277.0	56.0	1,224.3	1,239.1	14.9	1,229.3	1,218.2	(11.1)
Less Regulatory Account Additions											
Demand-Side Management											
12	Labour		(21.8)	(21.7)	0.0	(23.3)	(23.3)	0.0	(23.2)	(23.2)	0.0
13	Services - ABSU		(0.3)	(0.0)	0.2	0.0	0.0	0.0	0.0	0.0	0.0
14	Services - Other		(78.1)	(88.8)	(10.7)	(84.8)	(84.8)	0.0	(101.9)	(74.7)	27.2
15	Materials		(0.4)	(0.1)	0.3	(0.3)	(0.3)	0.0	(0.3)	(0.3)	0.0
16	Buildings & Equipment		(0.2)	(0.6)	(0.4)	(0.8)	(0.8)	0.0	(0.6)	(0.6)	0.0
17	F17-F19 RRA Compliance Filing Adjustment		(27.2)	0.0	27.2	0.0	0.0	0.0	0.0	0.0	0.0
First Nations Costs											
18	Labour		(0.5)	(0.9)	(0.4)	(0.9)	(0.9)	0.0	(0.8)	(0.8)	0.0
19	Services - ABSU		(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20	Services - Other		(2.2)	(1.4)	0.8	(2.3)	(2.3)	0.0	(1.6)	(1.6)	0.0
21	Materials		0.0	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
22	Buildings & Equipment		0.0	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
Site C Project											
23	Labour		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24	Services - ABSU		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25	Services - Other		0.0	(0.3)	(0.3)	(0.3)	(0.3)	0.0	(0.3)	(0.3)	0.0
26	Materials		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27	Buildings & Equipment		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Storm Restoration											
28	Labour		0.0	(4.7)	(4.7)	0.0	0.0	0.0	0.0	0.0	0.0
29	Services - ABSU		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30	Services - Other		0.0	(14.1)	(14.1)	0.0	0.0	0.0	0.0	0.0	0.0
31	Materials		0.0	(0.1)	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0
32	Buildings & Equipment		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Operating Costs and Provisions - Total Company - Supplemental Schedule
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Gross Operating Costs Including Regulatory Smart Metering & Infrastructure											
33	Labour		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34	Services - ABSU		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35	Services - Other		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36	Materials		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37	Buildings & Equipment		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38	External Recoveries		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pension Cost											
39	Labour		0.0	(0.7)	(0.7)	0.0	0.0	0.0	0.0	0.0	0.0
40	Services - ABSU		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41	Services - Other		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42	Materials		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43	Buildings & Equipment		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pension Cost - F17-F19 RRA Compliance Filing Adjustment											
44	Labour		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45	Services - ABSU		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
46	Services - Other		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47	Materials		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48	Buildings & Equipment		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Real Property Sales											
49	Labour		0.0	(0.3)	(0.3)	0.0	0.0	0.0	0.0	0.0	0.0
50	Services - ABSU		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51	Services - Other		0.0	(0.3)	(0.3)	0.0	0.0	0.0	0.0	0.0	0.0
52	Materials		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
53	Buildings & Equipment		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Customer Crisis Fund											
54	Labour		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
55	Services - ABSU		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
56	Services - Other		0.0	2.7	2.7	0.3	0.3	0.0	0.3	0.3	0.0
57	Materials		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
58	Buildings & Equipment		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
59	IFRS Capitalized Overhead	5.0 L58	(67.2)	(67.2)	0.0	(44.8)	(44.8)	0.0	(22.4)	(22.4)	0.0
60	Total Regulatory Account Additions	5.0 L63	(197.9)	(198.7)	(0.8)	(157.1)	(157.1)	0.0	(150.9)	(123.7)	27.2
Less Deferred Provisions											
61	First Nations Provisions	5.0 L103	0.0	(2.4)	(2.4)	0.0	0.0	0.0	0.0	0.0	0.0
62	Environmental Provisions	5.0 L104	0.0	7.1	7.1	0.0	0.0	0.0	0.0	0.0	0.0
63	Arrow Water Provision	5.0 L105	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
64	Smart Metering & Infrastructure DSMD Write-Off	5.0 L106	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
65	Real Property Sales	5.0 L107	14.0	(9.4)	(23.4)	8.1	9.1	1.0	8.1	9.1	1.0
66	Dismantling Cost	5.0 L108	0.0	(11.3)	(11.3)	0.0	0.0	0.0	0.0	0.0	0.0
67	Total Deferred Provisions	5.0 L109	14.0	(16.0)	(30.0)	8.1	9.1	1.0	8.1	9.1	1.0
68	Total Deferred Costs	L60 + L67 (or 3.0 L16:L17)	(183.9)	(214.8)	(30.9)	(149.0)	(148.0)	1.0	(142.8)	(114.6)	28.2

Evidentiary Update
August 22, 2019 - (Made Public on October 18, 2019)
Appendix A

Schedule 5S
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Operating Costs and Provisions - Total Company - Supplemental Schedule
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Gross Operating Costs Including Regulatory											
Less Deferral Account Additions											
Transfers to HDA											
69	Labour		0.0	(0.1)	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0
70	Services - Other		0.0	0.3	0.3	0.0	0.0	0.0	0.0	0.0	0.0
71	Materials		0.0	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
Transfers to NHDA											
72	Labour		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
73	Services - Other		0.0	0.5	0.5	0.0	0.0	0.0	0.0	0.0	0.0
74	Materials		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfers to NHDA - Provisions & Other											
75	Provision & Other	5.0 L101	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
76	Total Deferral Account Additions	5.0 L52+L102 (or 3.0 L14:L15)	0.0	0.7	0.7	0.0	0.0	0.0	0.0	0.0	0.0
Add Regulatory Account Recoveries											
77	First Nation Costs	5.0 L25	39.0	39.3	0.3	34.7	34.7	0.1	33.6	33.7	0.0
78	Storm Restoration	5.0 L26	10.0	10.0	0.0	20.1	30.6	10.5	19.4	29.5	10.1
79	Capital Project Investigation	5.0 L27	4.8	4.8	(0.0)	5.2	5.2	0.0	5.2	5.2	0.0
80	Smart Metering & Infrastructure	5.0 L28	31.0	31.1	0.1	29.6	29.4	(0.1)	28.6	28.5	(0.1)
81	Home Purchase Offer Plan	5.0 L29	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
82	Minimum Reconnection Charge	5.0 L30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
83	Non-Current Pension Cost	5.0 L31	57.9	57.9	(0.0)	16.0	56.8	40.8	16.0	56.8	40.8
84	PEB Current Pension Costs	5.0 L32	5.7	5.7	0.0	(1.2)	(0.9)	0.4	(1.2)	(0.9)	0.4
85	PEB CPC - F17-F19 RRA Compliance Filing Adjustment	5.0 L33	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
86	IFRS PP&E	5.0 L34	28.2	28.2	0.0	29.9	29.9	0.0	31.0	31.0	0.0
87	IFRS Pension	5.0 L35	38.2	38.2	(0.0)	38.2	38.2	0.0	38.2	38.2	0.0
88	Total Regulatory Account Recoveries (Operating Costs)	5.0 L36	214.9	215.4	0.4	172.5	224.1	51.6	170.9	222.1	51.2
89	Remediation (PCB)	5.0 L78:L80	15.3	15.3	(0.0)	23.8	22.5	(1.3)	24.0	22.7	(1.3)
90	Remediation (Asbestos)	5.0 L81:L83	15.3	15.3	(0.0)	10.6	9.1	(1.5)	7.9	6.4	(1.5)
91	Dismantling Expense	5.0 L84:L86	0.0	0.0	0.0	26.9	25.5	(1.4)	25.9	24.6	(1.4)
92	Rock Bay Remediation	5.0 L87	0.0	0.0	0.0	(10.8)	(10.8)	(0.0)	(10.4)	(10.4)	(0.0)
93	Arrow Water Divestiture Costs	5.0 L88	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
94	Arrow Water Provision	5.0 L89	0.3	3.0	2.7	0.3	0.0	(0.3)	0.3	0.0	(0.3)
95	Rate Smoothing	5.0 L90	(321.4)	814.9	1,136.3	0.0	0.0	0.0	0.0	0.0	0.0
96	Total Regulatory Account Recoveries (Provisions & Other)	5.0 L91	(290.5)	848.6	1,139.0	50.9	46.3	(4.6)	47.7	43.3	(4.4)
97	Total Regulatory Account Recoveries	L88 + L96 (or 3.0 L19:L20)	(75.6)	1,063.9	1,139.5	223.3	270.3	47.0	218.6	265.4	46.8
98	Total Current Operating Costs & Provisions & Other	5.0 L122 (or 3.0 L21)	961.6	2,126.9	1,165.3	1,298.6	1,361.5	62.9	1,305.2	1,369.0	63.9

**Operating Costs and Provisions - Total Company - Supplemental Schedule
(\$ million)**

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Gross Operating Costs Including Regulatory											
SUMMARY OF OPERATING COSTS ABOVE											
Operating Costs Before Deferrals											
99	Labour (excl Non-Current PEB)	5.0 L16	509.1	544.8	35.7	575.9	591.8	15.9	586.1	603.2	17.1
100	Services - ABSU	5.0 L17	49.3	3.6	(45.8)	0.0	0.0	0.0	0.0	0.0	0.0
101	Services - Other	5.0 L18	461.5	456.8	(4.7)	423.2	423.2	0.0	421.5	421.5	0.0
102	Materials	5.0 L19	40.6	52.9	12.3	46.2	46.2	0.0	46.2	46.2	0.0
103	Buildings & Equipment	5.0 L20	58.9	73.4	14.4	51.4	51.4	0.0	51.5	51.5	0.0
104	F17-F19 RRA Compliance Filing Adjustment	5.0 L23	10.4	0.0	(10.4)	0.0	0.0	0.0	0.0	0.0	0.0
Less:											
105	Capital Overhead	5.0 L21	(136.9)	(137.1)	(0.2)	(115.8)	(115.8)	0.0	(93.8)	(93.8)	0.0
106	External Recoveries	5.0 L22	(21.5)	(27.3)	(5.8)	(22.1)	(22.1)	0.0	(20.1)	(20.1)	0.0
107	Total Operating Costs Before Deferrals	5.0 L24	971.5	967.1	(4.4)	959.0	974.9	15.9	991.4	1,008.5	17.1
Deferred Operating Costs											
108	Labour (excl Non-Current PEB)	-(L12 + L18 + L23 + L28 + L33 + L39 + L44 + L49 + L54 + L69 + L72)	22.3	28.4	6.2	24.2	24.2	0.0	24.1	24.1	0.0
109	Services - ABSU	-(L13 + L19 + L24 + L29 + L34 + L40 + L45 + L50 + L55)	0.3	0.0	(0.3)	0.0	0.0	0.0	0.0	0.0	0.0
110	Services - Other	-(L14 + L20 + L25 + L30 + L35 + L41 + L46 + L51 + L56 + L70 + L73)	80.3	101.5	21.1	87.1	87.1	0.0	103.6	76.4	(27.2)
111	Materials	-(L15 + L21 + L26 + L31 + L36 + L42 + L47 + L52 + L58 + L71 + L74)	0.4	0.2	(0.1)	0.3	0.3	0.0	0.3	0.3	0.0
112	Buildings & Equipment	-(L16 + L22 + L27 + L32 + L37 + L43 + L48 + L53 + L58)	0.2	0.6	0.4	0.8	0.8	0.0	0.6	0.6	0.0
113	External Recoveries	- L38	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
114	F17-F19 RRA Compliance Filing Adjustment	- L17	27.2	0.0	(27.2)	0.0	0.0	0.0	0.0	0.0	0.0
115	Total Deferred Operating Costs		130.7	130.8	0.1	112.3	112.3	0.0	128.5	101.3	(27.2)
116	IFRS Capitalized Overhead	5.0 L58	67.2	67.2	(0.0)	44.8	44.8	0.0	22.4	22.4	0.0
117	Total Operating Costs Including Deferrals	Line 9	1,169.4	1,165.1	(4.3)	1,116.1	1,132.0	15.9	1,142.3	1,132.2	(10.1)
118	Provisions & Other	Line 10	51.7	111.9	60.3	108.2	107.1	(1.0)	87.0	86.0	(1.0)
119	Total Gross Operating Cost and Provision & Other	Line 11 (or 5.0 L123)	1,221.0	1,277.0	56.0	1,224.3	1,239.1	14.9	1,229.3	1,218.2	(11.1)
Less											
120	Deferral Account Additions	L60 + L76	(197.9)	(198.0)	(0.1)	(157.1)	(157.1)	0.0	(150.9)	(123.7)	27.2
121	Deferred Provisions & Other	Line 67	14.0	(16.0)	(30.0)	8.1	9.1	1.0	8.1	9.1	1.0
Add											
122	Regulatory Account Recoveries Bf Provisions & Provisions & Other Regulatory Account	Line 88	214.9	215.4	0.4	172.5	224.1	51.6	170.9	222.1	51.2
123		Line 96	(290.5)	848.6	1,139.0	50.9	46.3	(4.6)	47.7	43.3	(4.4)
124	Total Current Operating Costs & Provisions & Other	Line 98	961.6	2,126.9	1,165.3	1,298.6	1,361.5	62.9	1,305.2	1,369.0	63.9
125	Current Operating Costs	L107 + L122	1,186.4	1,182.4	(4.0)	1,131.5	1,199.0	67.5	1,162.3	1,230.6	68.3

Operating Costs - Integrated Planning
(\$ million)

Line	Reference	F2019			F2020			F2021		
		RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
	Column	1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Operating Costs by KBU										
1		6.3	6.7	0.4	7.9	7.9	0.0	8.4	8.4	0.0
2		9.0	9.7	0.7	10.2	10.2	0.0	10.3	10.3	0.0
3		106.2	98.5	(7.7)	97.0	97.0	0.0	98.1	98.1	0.0
4		111.3	128.1	16.8	127.2	127.2	0.0	128.1	128.1	0.0
5		9.2	10.7	1.5	10.5	10.5	0.0	10.6	10.6	0.0
6		20.5	22.4	1.9	24.7	24.7	0.0	25.1	25.1	0.0
7		7.6	9.8	2.2	13.2	13.2	0.0	12.5	12.5	0.0
8		270.1	285.9	15.8	290.8	290.8	0.0	293.0	293.0	0.0
Base Operating Costs										
9		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Base Operating Costs										
14		270.1	285.9	15.8	290.8	290.8	0.0	293.0	293.0	0.0
Net Operating Costs										
Operating Costs by Resource										
15		145.7	147.5	1.8	147.0	147.0	0.0	149.2	149.2	0.0
16		0.6	0.1	(0.6)	0.0	0.0	0.0	0.0	0.0	0.0
17		114.0	123.7	9.7	142.0	142.0	0.0	142.1	142.1	0.0
18		12.2	14.5	2.3	11.1	11.1	0.0	11.2	11.2	0.0
19		8.3	16.2	7.9	2.5	2.5	0.0	2.5	2.5	0.0
20		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		(10.8)	(16.0)	(5.2)	(11.9)	(11.9)	0.0	(11.9)	(11.9)	0.0
22		270.1	285.9	15.8	290.8	290.8	0.0	293.0	293.0	0.0

Operating Costs - Capital Infrastructure Project Delivery
(\$ million)

Line	Reference	F2019			F2020			F2021		
		RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
	Column	1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Operating Costs by KBU										
1		14.3	13.4	(1.0)	14.0	14.0	0.0	14.5	14.5	0.0
2		6.1	6.7	0.6	6.1	6.1	0.0	6.3	6.3	0.0
3		27.8	29.0	1.2	29.8	29.8	0.0	30.0	30.0	0.0
4		32.8	36.1	3.3	29.3	29.3	0.0	29.5	29.5	0.0
5		0.8	0.8	(0.1)	0.8	0.8	0.0	0.9	0.9	0.0
6		81.9	85.9	4.0	80.1	80.1	0.0	81.1	81.1	0.0
Base Operating Costs										
7		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Base Operating Costs										
Adjustment										
12		81.9	85.9	4.0	80.1	80.1	0.0	81.1	81.1	0.0
Net Operating Costs										
Operating Costs by Resource										
13		32.0	31.4	(0.6)	34.1	34.1	0.0	35.1	35.1	0.0
14		2.9	0.2	(2.7)	0.0	0.0	0.0	0.0	0.0	0.0
15		50.1	57.2	7.1	51.5	51.5	0.0	49.4	49.4	0.0
16		1.0	1.4	0.4	1.1	1.1	0.0	1.1	1.1	0.0
17		6.7	6.6	(0.1)	3.6	3.6	0.0	3.7	3.7	0.0
18		0.0	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
19		(10.7)	(10.8)	(0.1)	(10.2)	(10.2)	0.0	(8.2)	(8.2)	0.0
20		81.9	85.9	4.0	80.1	80.1	0.0	81.1	81.1	0.0

Operating Costs - Operations
(\$ million)

(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Operating Costs by KBU											
1			14.3	12.3	(2.0)	14.0	14.0	0.0	14.2	14.2	0.0
2			68.7	71.3	2.6	82.3	82.3	0.0	83.1	83.1	0.0
3			46.9	43.6	(3.3)	52.9	52.9	0.0	53.5	53.5	0.0
4			13.5	14.9	1.5	14.8	14.8	0.0	15.1	15.1	0.0
5			13.9	12.4	(1.5)	13.2	13.2	0.0	13.3	13.3	0.0
6			14.8	14.5	(0.3)	15.0	15.0	0.0	15.2	15.2	0.0
7			37.4	38.7	1.3	39.8	39.8	0.0	40.3	40.3	0.0
8			6.7	7.8	1.1	5.4	5.4	0.0	5.4	5.4	0.0
9			216.2	215.6	(0.6)	237.3	237.3	0.0	240.1	240.1	0.0
Base Operating Costs											
10			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12		15.0 L21	0.0	3.7	3.7	5.7	5.7	0.0	5.9	5.9	0.0
13			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14			0.0	3.7	3.7	5.7	5.7	0.0	5.9	5.9	0.0
Total Base Operating Costs											
Adjustment											
15			216.2	219.3	3.1	243.0	243.0	0.0	246.0	246.0	0.0
Net Operating Costs											
Operating Costs by Resource											
16			147.4	144.5	(2.9)	158.8	158.8	0.0	161.5	161.5	0.0
17			0.7	0.1	(0.6)	0.0	0.0	0.0	0.0	0.0	0.0
18			53.2	56.6	3.4	67.3	67.3	0.0	67.5	67.5	0.0
19			7.5	10.1	2.6	10.1	10.1	0.0	10.1	10.1	0.0
20			7.4	7.9	0.5	6.8	6.8	0.0	6.8	6.8	0.0
21			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23			216.2	219.3	3.1	243.0	243.0	0.0	246.0	246.0	0.0
Total											

Operating Costs - Safety
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Operating Costs by KBU											
1			14.7	12.1	(2.6)	13.1	13.1	0.0	13.3	13.3	0.0
2			25.4	23.8	(1.5)	25.8	25.8	0.0	26.2	26.2	0.0
3			5.1	6.6	1.5	6.6	6.6	0.0	6.7	6.7	0.0
4			9.3	10.5	1.2	10.7	10.7	0.0	10.8	10.8	0.0
5			0.5	0.6	0.1	0.6	0.6	0.0	0.6	0.6	0.0
6			Base Operating Costs								
			54.9	53.6	(1.3)	56.8	56.8	0.0	57.5	57.5	0.0
7			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11			Total Base Operating Costs								
			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12			Net Operating Costs								
			54.9	53.6	(1.3)	56.8	56.8	0.0	57.5	57.5	0.0
Operating Costs by Resource											
13			36.1	35.2	(0.9)	37.9	37.9	0.0	38.6	38.6	0.0
14			0.2	0.0	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0
15			17.8	16.7	(1.1)	17.8	17.8	0.0	17.8	17.8	0.0
16			0.7	1.0	0.3	0.8	0.8	0.0	0.8	0.8	0.0
17			0.2	0.7	0.5	0.3	0.3	0.0	0.3	0.3	0.0
18			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20			Total								
			54.9	53.6	(1.3)	56.8	56.8	0.0	57.5	57.5	0.0

**Operating Costs - Finance, Technology, Supply Chain
(\$ million)**

(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
		Operating Costs by KBU									
1		Finance	30.7	29.4	(1.3)	31.6	31.6	0.0	32.1	32.1	0.0
2		Technology	140.5	137.1	(3.4)	135.8	135.8	0.0	136.4	136.4	0.0
3		Supply Chain	93.0	94.0	1.0	94.5	94.5	0.0	95.5	95.5	0.0
4		Business Unit Support	0.8	0.8	(0.0)	0.8	0.8	0.0	0.8	0.8	0.0
5		Base Operating Costs	265.0	261.2	(3.8)	262.6	262.6	0.0	264.8	264.8	0.0
6		IFRS Ineligible Capitalized Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7		Independent Power Producer Capital Leases	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8		Waneta 2/3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Customer Crisis Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10		Total Base Operating Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Adjustment									
		Net Operating Costs	265.0	261.2	(3.8)	262.6	262.6	0.0	264.8	264.8	0.0
		Operating Costs by Resource									
12		Labour	99.3	107.0	7.7	115.6	115.6	0.0	117.8	117.8	0.0
13		Services - ABSU	3.7	0.3	(3.5)	0.0	0.0	0.0	0.0	0.0	0.0
14		Services - Other	107.7	90.7	(17.0)	88.5	88.5	0.0	88.5	88.5	0.0
15		Materials	18.8	24.3	5.5	21.9	21.9	0.0	21.9	21.9	0.0
16		Buildings & Equipment	35.4	39.3	3.9	36.6	36.6	0.0	36.6	36.6	0.0
17		Capitalized Overhead	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18		External Recoveries	0.0	(0.4)	(0.4)	0.0	0.0	0.0	0.0	0.0	0.0
19		Total	265.0	261.2	(3.8)	262.6	262.6	0.0	264.8	264.8	0.0

**Operating Costs - People, Customer, Corporate Affairs
(\$ million)**

Line	Reference	Column	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Operating Costs by KBU											
1		Human Resources	23.3	20.1	(3.2)	21.1	21.1	0.0	21.4	21.4	0.0
2		Customer Service	73.8	59.0	(14.8)	63.1	63.1	0.0	63.8	63.8	0.0
3		Conservation and Energy Management	0.6	0.5	(0.0)	0.6	0.6	0.0	0.6	0.6	0.0
4		Power Acquisitions and Contract Management	4.8	4.3	(0.5)	4.7	4.7	0.0	4.7	4.7	0.0
5		Communications and Community Engagement	12.7	13.7	1.0	12.9	12.9	0.0	13.0	13.0	0.0
6		Regulatory and Rates	6.2	6.3	0.1	6.3	6.3	0.0	6.4	6.4	0.0
7		Ethics and Merit Office	0.4	0.8	0.5	1.0	1.0	0.0	1.0	1.0	0.0
8		Business Unit Support	0.8	0.7	(0.0)	0.8	0.8	0.0	0.8	0.8	0.0
9		Base Operating Costs	122.5	105.5	(17.0)	110.6	110.6	0.0	111.9	111.9	0.0
10		IFRS Ineligible Capitalized Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Independent Power Producer Capital Leases	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12		Waneta 2/3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13		Customer Crisis Fund	0.0	4.1	4.1	5.3	5.3	0.0	5.3	5.3	0.0
14		Total Base Operating Costs Adjustment	0.0	4.1	4.1	5.3	5.3	0.0	5.3	5.3	0.0
15		Net Operating Costs	122.5	109.6	(12.9)	115.9	115.9	0.0	117.2	117.2	0.0
Operating Costs by Resource											
16		Labour	42.2	69.3	27.1	76.3	76.3	0.0	77.6	77.6	0.0
17		Services - ABSU	41.2	3.0	(38.2)	0.0	0.0	0.0	0.0	0.0	0.0
18		Services - Other	38.1	34.6	(3.4)	37.0	37.0	0.0	37.0	37.0	0.0
19		Materials	0.3	1.4	1.1	1.1	1.1	0.0	1.1	1.1	0.0
20		Buildings & Equipment	0.7	1.3	0.6	1.4	1.4	0.0	1.4	1.4	0.0
21		Capitalized Overhead	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		External Recoveries	0.0	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
23		Total	122.5	109.6	(12.9)	115.9	115.9	0.0	117.2	117.2	0.0

Operating Costs - Other
(\$ million)

Line	Reference	F2019			F2020			F2021		
		RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
	Column	1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Operating Costs by KBU										
1		12.3	11.1	(1.2)	11.7	11.7	0.0	11.8	11.8	0.0
2		1.0	0.9	(0.1)	0.9	0.9	0.0	0.9	0.9	0.0
3		0.0	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
4		19.7	22.3	2.6	13.0	28.9	15.9	13.0	30.1	17.1
5		(284.6)	(284.8)	(0.2)	(285.8)	(285.8)	0.0	(286.2)	(286.2)	0.0
6		Base Operating Costs								
		(251.6)	(250.5)	1.0	(260.2)	(244.3)	15.9	(260.5)	(243.4)	17.1
7		147.7	147.7	0.0	170.1	170.1	0.0	192.5	192.5	0.0
8		54.3	54.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Total Base Operating Costs								
		202.0	202.0	0.0	170.1	170.1	0.0	192.5	192.5	0.0
12		Adjustment								
12		Net Operating Costs								
		(49.6)	(48.5)	1.1	(90.2)	(74.3)	15.9	(68.1)	(51.0)	17.1
Operating Costs by Resource										
13		6.4	9.9	3.5	6.2	22.1	15.9	6.3	23.4	17.1
14		0.0	(0.1)	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0
15		80.7	77.3	(3.4)	19.1	19.1	0.0	19.1	19.1	0.0
16		0.1	0.2	0.1	0.1	0.1	0.0	0.1	0.1	0.0
17		0.2	1.3	1.1	0.2	0.2	0.0	0.2	0.2	0.0
18		(136.9)	(137.1)	(0.2)	(115.8)	(115.8)	0.0	(93.8)	(93.8)	0.0
19		0.0	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
20		Total								
		(49.6)	(48.5)	1.1	(90.2)	(74.3)	15.9	(68.1)	(51.0)	17.1

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**Taxes
(\$ million)**

			F2019			F2020			F2021		
Line		Reference	RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
	Column		1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Generation											
1	Grants in Lieu		25.4	25.6	0.2	26.9	26.9	0.0	27.9	27.9	0.0
2	School Taxes		17.8	16.9	(0.9)	17.4	17.4	0.0	18.3	18.3	0.0
3	Total		43.2	42.5	(0.7)	44.3	44.3	0.0	46.3	46.3	0.0
Transmission											
4	Grants in Lieu		57.2	60.5	3.3	63.6	63.6	0.0	65.7	65.7	0.0
5	School Taxes		90.0	91.8	1.8	94.0	94.0	0.0	98.0	98.0	0.0
6	Total		147.2	152.3	5.1	157.6	157.6	0.0	163.7	163.7	0.0
Distribution											
7	Grants in Lieu		8.4	8.2	(0.1)	8.5	8.5	0.0	8.9	8.9	0.0
8	School Taxes		20.3	20.0	(0.2)	20.6	20.6	0.0	24.0	24.0	0.0
9	Total		28.6	28.3	(0.4)	29.1	29.1	0.0	32.9	32.9	0.0
Customer Care											
10	IPP Capital Leases		2.5	2.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Waneta 2/3										
11	Teck portion of property taxes	15.0 L23	0.0	0.1	0.1	0.6	0.6	0.0	0.6	0.6	0.0
12	Total		2.5	2.6	0.1	0.6	0.6	0.0	0.6	0.6	0.0
Business Support											
13	Grants in Lieu		11.7	10.9	(0.8)	11.8	11.8	0.0	12.2	12.2	0.0
14	School Taxes		5.6	6.1	0.6	6.3	6.3	0.0	6.5	6.5	0.0
15	Total		17.2	17.0	(0.2)	18.2	18.2	0.0	18.7	18.7	0.0
Total Before Regulatory Accounts											
16	Grants in Lieu	L1+L4+L7+L13	102.6	105.2	2.6	110.8	110.8	0.0	114.8	114.8	0.0
17	School Taxes	L2+L5+L8+L14	133.6	134.9	1.3	138.3	138.3	0.0	146.8	146.8	0.0
18	IPP Capital Leases	L10	2.5	2.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19	Waneta 2/3 Property Taxes	L11	0.0	0.1	0.1	0.6	0.6	0.0	0.6	0.6	0.0
20	Total		238.7	242.7	4.1	249.8	249.8	0.0	262.2	262.2	0.0
Deferral Account Additions											
21	Transfers to NHDA		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22	Total Gross Taxes	L20 + L21	238.7	242.7	4.1	249.8	249.8	0.0	262.2	262.2	0.0
Deferral Account Additions											
23	Transfers to NHDA		0.0	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
24	Total Current Taxes	L22 + L23	238.7	242.7	4.1	249.8	249.8	0.0	262.2	262.2	0.0
Allocation of Current Taxes											
25	Generation	Line 3	43.2	42.5	(0.7)	44.3	44.3	0.0	46.3	46.3	0.0
26	Transmission	Line 6	147.2	152.3	5.1	157.6	157.6	0.0	163.7	163.7	0.0
27	Distribution	Line 9	28.6	28.3	(0.4)	29.1	29.1	0.0	32.9	32.9	0.0
28	Customer Care	Line 12	2.5	2.6	0.1	0.6	0.6	0.0	0.6	0.6	0.0
29	Business Support	Line 15	17.2	17.0	(0.2)	18.2	18.2	0.0	18.7	18.7	0.0
30	Total		238.7	242.7	4.1	249.8	249.8	0.0	262.2	262.2	0.0

**Depreciation and Amortization
(\$ million)**

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Amortization of Capital Assets											
1	Generation	12.2 L8:L9	226.7	234.5	7.8	257.0	260.9	3.9	262.8	266.8	4.0
2	Transmission	12.3 L8:L9	225.6	224.0	(1.6)	229.8	228.4	(1.4)	231.9	230.8	(1.1)
3	Distribution	12.4 L8:L9	197.8	200.2	2.4	209.6	206.3	(3.3)	219.8	216.5	(3.3)
4	Business Support	12.1 L8:L9	178.0	189.8	11.8	185.7	189.9	4.2	188.4	190.4	2.0
5	Total		828.0	848.5	20.5	882.1	885.4	3.3	902.8	904.5	1.6
Dismantling Costs											
6	Generation		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7	Transmission		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8	Distribution		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	Business Support		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10	Total		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
IPP Capital Leases											
11	IPP Capital Leases		22.8	22.8	(0.0)	30.2	88.9	58.8	30.2	90.1	59.9
12	Total		22.8	22.8	(0.0)	30.2	88.9	58.8	30.2	90.1	59.9
Other Leases											
13	Amortization		0.0	0.0	0.0	3.4	3.4	0.0	3.4	3.4	0.0
Deferral Account Additions											
14	Transfers to NHDA		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15	Total		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16	Total Gross Amortization		850.9	871.3	20.5	915.7	977.8	62.1	936.5	998.0	61.5
Deferral Account Additions											
17	Transfers to NHDA		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfer to Regulatory Account											
18	Amortization on Additions Variance	13.0 L35	0.0	(20.4)	(20.4)	0.0	0.0	0.0	0.0	0.0	0.0

**Depreciation and Amortization
(\$ million)**

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Regulatory Account Recoveries											
DSM Amortization											
19		(2.2 L4:L5) * 90%	92.5	89.3	(3.2)	93.8	93.0	(0.8)	97.4	96.7	(0.8)
20		(2.2 L4:L5) * 5%	5.1	5.0	(0.2)	5.2	5.2	(0.0)	5.4	5.4	(0.0)
21		(2.2 L4:L5) * 5%	5.1	5.0	(0.2)	5.2	5.2	(0.0)	5.4	5.4	(0.0)
22			102.8	99.3	(3.6)	104.2	103.3	(0.9)	108.3	107.4	(0.9)
FRSR Amortization											
23		Line 6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24		Line 7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25		Line 8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26		Line 9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28			4.9	4.9	0.0	5.1	5.1	0.0	5.1	5.1	0.0
Capital Additions Regulatory Account											
29		2.2 L57	(3.3)	(3.3)	0.0	10.7	9.7	(0.9)	10.3	9.4	(0.9)
30			(3.3)	(3.3)	0.0	10.7	9.7	(0.9)	10.3	9.4	(0.9)
31			104.4	100.9	(3.6)	119.9	118.1	(1.8)	123.7	121.9	(1.8)
32			955.3	951.8	(3.5)	1,035.6	1,095.9	60.3	1,060.2	1,119.9	59.7
Allocation of Current Amortization											
33		L1+L19	319.2	323.8	4.6	350.8	353.9	3.1	360.3	363.5	3.2
34		L2+L20	230.7	229.0	(1.8)	235.0	233.5	(1.4)	237.3	236.1	(1.2)
35		L3+L21+L28	207.8	210.1	2.3	219.9	216.5	(3.4)	230.3	227.0	(3.3)
36		L12	22.8	22.8	(0.0)	30.2	88.9	58.8	30.2	90.1	59.9
37		L4+L13+L18+L29	174.7	166.1	(8.6)	199.8	203.0	3.3	202.1	203.2	1.1
38			955.3	951.8	(3.5)	1,035.6	1,095.9	60.3	1,060.2	1,119.9	59.7

		Reference	F2019			F2020			F2021		
Line		Column	RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
1	Total Gross Finance Charges	L8 + L20	773.8	1,192.2	418.4	757.5	874.9	117.4	726.9	743.3	16.4
	Regulatory Account Additions										
2	FX Gains/Losses		(3.5)	4.0	7.5	(2.1)	(2.3)	(0.2)	(0.8)	(1.5)	(0.7)
3	Deferred IPP Capital Leases (Total Finance Charge Reg. Account Additions)		0.0	(0.1)	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0
4	Accretion - First Nations		17.4	17.5	0.0	17.6	17.6	0.0	18.0	18.0	0.0
5	Accretion - Environmental		3.7	5.9	2.2	5.5	5.5	(0.0)	4.8	4.8	(0.0)
6	Accretion - Arrow Water		0.2	0.2	0.0	0.2	0.0	(0.2)	0.1	0.0	(0.1)
7	Debt Management		0.0	321.0	321.0	0.0	100.9	100.9	0.0	0.0	0.0
8	Total		17.7	348.4	330.7	21.2	121.8	100.6	22.2	21.3	(0.9)
9	Adj. for Regulatory Account Additions		756.1	843.8	87.7	736.3	753.1	16.9	704.8	722.0	17.3
	Total Before Regulatory Accounts										
10	Sinking Fund Income	Line 70	(5.6)	(8.7)	(3.1)	(6.7)	(7.8)	(1.2)	(6.9)	(7.7)	(0.9)
11	Long-Term Debt Costs	Line 86	825.8	814.9	(10.9)	833.7	825.3	(8.4)	870.3	851.5	(18.8)
12	Short-Term Debt Costs	Line 95	52.0	39.5	(12.5)	70.1	63.8	(6.3)	66.5	69.6	3.1
13	Interest Capitalized	Line 105	(152.1)	(130.0)	22.1	(178.8)	(181.5)	(2.8)	(239.8)	(242.6)	(2.8)
14	Other (Income) / Loss		4.6	28.5	23.9	44.8	46.0	1.2	46.3	51.7	5.4
15	IPP Capital Leases		42.4	42.4	0.0	4.2	48.4	44.3	2.8	46.1	43.3
16	Accretion - Non-Deferrable		1.1	1.2	0.1	1.2	1.3	0.2	1.2	1.3	0.1
17	Non-Current PEB		(10.9)	55.9	66.8	(33.2)	(36.5)	(3.3)	(36.7)	(42.2)	(5.5)
18	NTL Supplemental Interest Income		(1.2)	0.0	1.2	0.0	(6.8)	(6.8)	0.0	(6.6)	(6.6)
19	Other Leases		0.0	0.0	0.0	1.0	1.0	(0.0)	1.0	1.0	(0.0)
20	Total		756.1	843.8	87.7	736.3	753.1	16.9	704.8	722.0	17.3
21	Total Finance Charge Regulatory Acct. Additions	L16-L3-L20- L25-L26-L27	0.0	(52.8)	(52.8)	0.0	0.0	0.0	0.0	0.0	0.0
22	Site C Project (IFRS 14 IDC impact)		0.0	0.0	0.0	2.0	2.0	0.0	2.7	2.7	0.0
	Interest on Regulatory Accounts										
23	Interest on Deferral Accounts	2.1 L25	(26.6)	8.2	34.7	8.9	15.4	6.5	3.0	4.0	1.1
24	Interest on Other Reg Accounts	2.2 L205	(33.5)	(35.7)	(2.2)	(33.2)	(33.1)	0.1	(30.5)	(30.0)	0.5
25	Total		(60.1)	(27.5)	32.6	(24.3)	(17.7)	6.6	(27.6)	(26.0)	1.6
	Regulatory Account Recoveries										
26	Amort. of FX Gains/Losses		(38.6)	(39.2)	(0.6)	0.2	0.5	0.3	(0.8)	(0.5)	0.3
27	Non-Current Pension		0.0	(66.8)	(66.8)	0.0	0.0	0.0	0.0	0.0	0.0
28	Total Finance Charges		(101.8)	(101.8)	0.0	(4.4)	10.1	14.5	(4.4)	10.1	14.5
29	Debt Management		0.0	0.0	0.0	(12.4)	(12.4)	0.0	(12.4)	(12.4)	0.0
30	F2017 Correction (RRA Adjustment)		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31	Total		(140.5)	(207.9)	(67.4)	(16.6)	(1.7)	14.8	(17.6)	(2.8)	14.8
32	Total Current Finance Charges	L3+L20+L21+ L22+L25+L31	555.5	555.6	0.1	697.5	735.8	38.3	662.3	696.0	33.7

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Finance Charges
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Portion of Rate Base											
33		10.0 L25	43.1%	43.9%	0.8%	46.6%	46.0%	(0.6%)	46.5%	45.9%	(0.6%)
34		10.0 L26	34.4%	34.3%	(0.1%)	32.0%	33.2%	1.1%	31.6%	32.7%	1.1%
35		10.0 L27	22.5%	21.8%	(0.7%)	21.4%	20.8%	(0.6%)	21.9%	21.4%	(0.5%)
36			100.0%	100.0%	-	100.0%	100.0%	-	100.0%	100.0%	-
Allocation of Current Finance Charges											
37			239.3	243.8	4.4	324.9	338.4	13.6	308.2	319.6	11.4
38			191.0	190.5	(0.5)	223.3	243.9	20.7	209.0	227.6	18.6
39			125.2	121.3	(3.9)	149.3	153.4	4.1	145.1	148.8	3.7
40			555.5	555.6	0.1	697.5	735.8	38.3	662.3	696.0	33.7
Net Debt											
41		Line 71	(176.2)	(197.3)	(21.1)	(192.3)	(201.2)	(8.9)	(197.6)	(205.9)	(8.3)
42			(10.0)	(83.9)	(73.9)	(10.0)	(10.0)	0.0	(10.0)	(10.0)	0.0
43		Line 81	19,060.2	19,437.1	376.9	20,701.4	20,777.8	76.4	21,891.2	21,956.8	65.6
44		Line 90	2,902.4	2,944.7	42.3	2,919.6	2,950.3	30.7	2,970.1	3,139.9	169.8
45			21,776.5	22,100.6	324.1	23,418.7	23,516.9	98.2	24,653.7	24,880.8	227.1
46			151.8	231.6	79.8	172.0	180.2	8.2	180.1	188.0	7.9
47			21,928.3	22,332.2	403.9	23,590.7	23,697.0	106.4	24,833.8	25,068.8	234.9
48			21,444.4	21,325.7	(118.7)	22,994.0	23,014.6	20.6	24,212.3	24,382.9	170.6
Weighted Average Cost of Debt (WACD) Rate											
49		Line 1	773.8	1,192.2	418.4	757.5	874.9	117.4	726.9	743.3	16.4
50			112.0	(341.8)	(453.8)	133.9	1.8	(132.2)	197.5	165.4	(32.1)
51			885.8	850.4	(35.3)	891.4	876.7	(14.7)	924.4	908.7	(15.7)
52			4.13%	3.99%	(0.14%)	3.88%	3.81%	(0.07%)	3.82%	3.727%	(0.09%)
Increase in Cash											
53		9.0 L33	712.0	(428.2)	(1,140.2)	712.0	712.0	0.0	712.0	712.0	0.0
54		9.0 L4	(172.0)	(159.0)	13.0	0.0	(59.0)	(59.0)	0.0	0.0	0.0
55		7.0 L16	850.9	871.3	20.5	915.7	977.8	62.1	936.5	998.0	61.5
56		2.1 L24	0.0	586.0	586.0	3.1	3.1	0.0	3.5	3.5	0.0
57		2.1 L26	241.8	240.6	(1.3)	(164.5)	(403.9)	(239.4)	(164.5)	(226.9)	(62.3)
58		2.2 L204	(201.6)	(636.4)	(434.8)	(168.2)	(267.7)	(99.5)	(162.3)	(133.1)	29.1
59		2.2 L206	(111.6)	956.9	1,068.5	326.7	386.7	60.0	324.7	384.6	59.8
60		2.2 L16	0.0	2.4	2.4	0.0	0.0	0.0	0.0	0.0	0.0
61		2.2 L91	0.0	(7.1)	(7.1)	0.0	0.0	0.0	0.0	0.0	0.0
62		13.0 L12	(2,424.6)	(3,816.7)	(1,392.1)	(2,988.3)	(2,988.3)	0.0	(3,104.2)	(3,104.2)	0.0
63		11.0 L36	106.4	185.0	78.6	157.8	157.8	0.0	148.5	148.5	0.0
64		Line 69	5.2	(6.8)	(12.0)	3.8	3.9	0.1	1.6	3.1	1.5
65			24.9	194.3	169.4	13.2	131.4	118.2	63.9	(153.9)	(217.9)
66			6.0	0.0	(6.0)	0.0	0.0	0.0	0.0	0.0	0.0
67			(962.6)	(2,017.7)	(1,055.1)	(1,188.8)	(1,346.3)	(157.5)	(1,240.3)	(1,368.6)	(128.3)

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(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Sinking Funds											
68			175.8	181.8	6.0	189.4	197.3	7.8	192.3	201.2	8.9
69			(5.2)	6.8	12.0	(3.8)	(3.9)	(0.1)	(1.6)	(3.1)	(1.5)
70			5.6	8.7	3.1	6.7	7.8	1.2	6.9	7.7	0.9
71			176.2	197.3	21.1	192.3	201.2	8.9	197.6	205.9	8.3
72			176.0	189.5	13.6	190.9	199.3	8.4	194.9	203.5	8.6
Long-Term Debt											
73			18,788.3	18,311.1	(477.2)	19,400.5	19,437.1	36.6	20,701.4	20,777.8	76.4
74			(1,279.4)	(1,286.7)	(7.3)	(175.0)	(175.0)	0.0	(1,099.8)	(1,099.8)	0.0
75			0.0	2,450.0	2,450.0	0.0	0.0	0.0	0.0	0.0	0.0
76			1,600.0	0.0	(1,600.0)	1,500.0	1,500.0	0.0	2,300.0	2,300.0	0.0
77			(38.2)	1.9	40.1	(20.5)	(18.4)	2.1	(8.0)	(16.2)	(8.2)
78			0.0	(1.8)	(1.8)	0.0	0.0	0.0	0.0	0.0	0.0
79			0.0	(31.8)	(31.8)	0.0	40.5	40.5	0.0	0.0	0.0
80			(10.5)	(5.6)	4.9	(3.6)	(6.4)	(2.8)	(2.4)	(5.0)	(2.6)
81			19,060.2	19,437.1	376.9	20,701.4	20,777.8	76.4	21,891.2	21,956.8	65.6
82			18,924.3	18,874.1	(50.2)	20,051.0	20,107.4	56.5	21,296.3	21,367.3	71.0
83			4.60%			3.50%	3.46%		3.86%	3.76%	
84			691.0	814.9	123.9	807.4	799.4	(8.1)	773.4	756.3	(17.1)
85			134.8	0.0	(134.8)	26.3	25.9	(0.3)	96.9	95.2	(1.7)
86			825.8	814.9	(10.9)	833.7	825.323	(8.4)	870.3	851.476	(18.8)
Short-Term Debt											
87			2,211.7	2,053.0	(158.7)	3,031.7	2,944.7	(87.0)	2,919.6	2,950.3	30.7
88		Line 67	962.6	2,017.7	1,055.1	1,188.8	1,346.3	157.5	1,240.3	1,368.6	128.3
89		L73 - L81	(271.9)	(1,126.0)	(854.1)	(1,300.9)	(1,340.7)	(39.8)	(1,189.8)	(1,179.0)	10.8
90			2,902.4	2,944.7	42.3	2,919.6	2,950.3	30.7	2,970.1	3,139.9	169.8
91			2,557.1	2,498.8	(58.2)	2,975.6	2,947.5	(28.1)	2,944.8	3,045.1	100.3
92			2.03%			2.37%	2.35%		2.59%	2.69%	
93			52.0	39.5	(12.5)	70.4	69.3	(1.1)	76.2	81.9	5.7
94			0.0	0.0	0.0	(0.3)	(5.6)	(5.3)	(9.7)	(12.3)	(2.6)
95			52.0	39.5	(12.5)	70.1	63.8	(6.3)	66.5	69.6	3.1
Interest During Construction (IDC) Rate											
96		Line 51	885.8	850.4	(35.3)	891.4	876.7	(14.7)	924.4	908.7	(15.7)
97		Line 29	0.0	0.0	0.0	12.4	12.4	0.0	12.4	12.4	0.0
98			885.8	850.4	(35.3)	903.8	889.1	(14.7)	936.8	921.1	(15.7)
99		Line 48	21,444.4	21,325.7	(118.7)	22,994.0	23,014.6	20.6	24,212.3	24,382.9	170.6
100			4.13%	3.99%	(0.14%)	3.93%	3.86%	(0.07%)	3.87%	3.78%	(0.09%)
Interest Capitalized											
101		13.0 L26	4,267.5	4,430.1	162.6	5,251.6	5,347.0	95.4	6,863.1	6,958.5	95.4
102			(584.6)	(1,170.1)	(585.5)	(703.7)	(647.5)	56.3	(665.3)	(535.5)	129.7
103			3,682.9	3,260.0	(422.9)	4,547.9	4,699.6	151.7	6,197.8	6,423.0	225.1
104		Line 100	4.13%	3.99%	(0.14%)	3.93%	3.86%	(0.07%)	3.87%	3.78%	(0.09%)
105			152.1	130.0	(22.1)	178.8	181.5	2.8	239.8	242.6	2.8

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Return on Equity
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Shareholder's Equity											
1			5,396.0	5,407.5	11.5	4,924.3	4,995.0	70.7	5,635.4	5,706.2	70.7
2				74.7	74.7		0.0	0.0		0.0	0.0
3		Line 33	712.0	(428.2)	(1,140.2)	712.0	712.0	0.0	712.0	712.0	0.0
4		Line 15	(72.0)	(59.0)	13.0	0.0	0.0	0.0	0.0	0.0	0.0
5			0.0	0.0	0.0	(0.8)	(0.8)	0.0	0.0	0.0	0.0
6			6,036.0	4,995.0	(1,041.0)	5,635.4	5,706.2	70.7	6,347.4	6,418.2	70.7
7			42.4	(220.7)	(263.2)	49.0	23.2	(25.9)	49.0	(46.8)	(95.9)
8			0.0	173.1	173.1	0.0	(70.0)	(70.0)	0.0	0.0	0.0
9			6,078.4	4,947.4	(1,131.1)	5,684.4	5,659.3	(25.1)	6,396.4	6,371.3	(25.1)
Dividend to Province											
10		Line 3	712.0			712.0	712.0		712.0	712.0	
11			712.0			712.0	712.0		712.0	712.0	
12											
13											
14											
15			72.0			0.0	0.0		0.0	0.0	
Capitalization											
16		8.0 L45	21,776.5	22,100.6	324.1	23,418.7	23,516.9	98.2	24,653.7	24,880.8	227.1
17		Line 9	6,078.4	4,947.4	(1,131.1)	5,684.4	5,659.3	(25.1)	6,396.4	6,371.3	(25.1)
18			27,854.9	27,048.0	(806.9)	29,103.1	29,176.2	73.0	31,050.2	31,252.1	201.9
Capital Structure											
19			78.2%	81.7%	3.5%	80.5%	80.6%	0.1%	79.4%	79.6%	0.2%
20			21.8%	18.3%	(3.5%)	19.5%	19.4%	(0.1%)	20.6%	20.4%	(0.2%)
21			100.0%	100.0%	-	100.0%	100.0%	-	100.0%	100.0%	-
Deemed Equity											
22		10.0 L23	21,665.7	22,565.0	899.3	22,943.0	22,929.3	(13.8)	23,380.3	23,338.0	(42.3)
23		2.2 L39	(83.3)	(83.3)	0.0	(78.2)	(78.2)	0.0	(73.1)	(73.1)	0.0
24			43.6	63.8	20.3	71.9	65.5	(6.5)	73.7	67.3	(6.5)
25			250.0	250.0	0.0	250.0	250.0	0.0	250.0	250.0	0.0
26			21,876.0	22,795.5	919.5	23,186.8	23,166.5	(20.3)	23,631.0	23,582.2	(48.8)
27			30.0%	30.0%	0.0%	30.0%	30.0%	0.0%	30.0%	30.0%	0.0%
28			6,562.8	6,838.7	275.9	6,956.0	6,950.0	(6.1)	7,089.3	7,074.6	(14.6)
29			6,338.4	6,422.1	83.8	6,899.9	6,894.3	(5.6)	7,022.7	7,012.3	(10.4)
30				(6.67%)							
31			11.23%			10.32%	10.33%		10.14%	10.15%	
32			712.0	(428.2)	(1,140.2)	712.0	712.0	0.0	712.0	712.0	0.0
33			712.0	(428.2)	(1,140.2)	712.0	712.0	0.0	712.0	712.0	0.0

Return on Equity
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
F2010 ROE Regulatory Account Transfers											
34	Recoveries		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35	Total		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Current Return on Equity											
36			712.0	(428.2)	(1,140.2)	712.0	712.0	0.0	712.0	712.0	0.0
Portion of Rate Base											
37	Generation	10.0 L25	43.1%	43.9%	0.8%	46.6%	46.0%	(0.6%)	46.5%	45.9%	(0.6%)
38	Transmission	10.0 L26	34.4%	34.3%	(0.1%)	32.0%	33.2%	1.1%	31.6%	32.7%	1.1%
39	Distribution	10.0 L27	22.5%	21.8%	(0.7%)	21.4%	20.8%	(0.6%)	21.9%	21.4%	(0.5%)
40	Total		100.0%	100.0%	-	100.0%	100.0%	-	100.0%	100.0%	-
Allocation of ROE											
41	Generation	L36 x L37	306.8	(187.9)	(494.7)	331.7	327.5	(4.2)	331.3	326.9	(4.4)
42	Transmission	L36 x L38	244.8	(146.8)	(391.6)	227.9	236.1	8.1	224.7	232.9	8.1
43	Distribution	L36 x L39	160.5	(93.5)	(254.0)	152.4	148.4	(4.0)	156.0	152.2	(3.7)
44	Total		712.0	(428.2)	(1,140.2)	712.0	712.0	0.0	712.0	712.0	0.0
RSRA Write-off											
45	Generation	L32 x L37		(500.3)	(500.3)			0.0			0.0
46	Transmission	L32 x L38		(390.9)	(390.9)			0.0			0.0
47	Distribution	L32 x L39		(249.0)	(249.0)			0.0			0.0
48	Total		0.0	(1,140.2)	(1,140.2)	0.0	0.0	0.0	0.0	0.0	0.0

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**Rate Base
(\$ million)**

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Generation											
1		12.2 L13	7,957.1	8,876.3	919.2	9,072.4	8,953.8	(118.6)	9,291.5	9,168.9	(122.6)
2		11.0 L10	(2.4)	(2.6)	(0.2)	(1.9)	(2.3)	(0.4)	(1.7)	(2.1)	(0.4)
3		2.2 L6 x 90%	881.7	823.1	(58.7)	838.8	828.3	(10.5)	854.7	820.5	(34.2)
4			8,836.4	9,696.7	860.4	9,909.3	9,779.8	(129.5)	10,144.6	9,987.4	(157.2)
5			8,273.9	8,606.2	332.3	9,866.3	9,738.3	(128.0)	10,027.0	9,883.6	(143.4)
Transmission											
6		12.3 L12	7,209.1	7,243.3	34.2	7,307.2	7,301.7	(5.5)	7,297.6	7,293.2	(4.4)
7		11.0 L22	(549.6)	(294.6)	255.1	(549.0)	(303.7)	245.2	(548.5)	(303.5)	244.9
8		2.2 L6 x 5%	49.0	45.7	(3.3)	46.6	46.0	(0.6)	47.5	45.6	(1.9)
9			6,708.5	6,994.5	286.0	6,804.8	7,044.0	239.2	6,796.6	7,035.3	238.7
10			6,601.6	6,724.2	122.6	6,780.6	7,019.2	238.6	6,800.7	7,039.6	238.9
Distribution											
11		12.4 L12	5,516.9	5,644.8	127.9	5,988.9	5,913.5	(75.4)	6,280.4	6,208.2	(72.2)
12		11.0 L33	(1,164.1)	(1,364.6)	(200.5)	(1,416.0)	(1,458.9)	(42.9)	(1,506.6)	(1,549.8)	(43.2)
13		2.2 L6 x 5%	49.0	45.7	(3.3)	46.6	46.0	(0.6)	47.5	45.6	(1.9)
14			4,401.9	4,326.0	(75.9)	4,619.5	4,500.6	(118.9)	4,821.3	4,704.0	(117.3)
15			4,328.4	4,283.4	(44.9)	4,533.7	4,413.3	(120.4)	4,720.4	4,602.3	(118.1)
Business Support											
16		12.1 L12	1,719.0	1,547.8	(171.2)	1,609.3	1,604.8	(4.5)	1,617.8	1,611.3	(6.5)
17			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18			1,719.0	1,547.8	(171.2)	1,609.3	1,604.8	(4.5)	1,617.8	1,611.3	(6.5)
19			1,716.4	1,562.5	(153.9)	1,578.7	1,576.3	(2.4)	1,613.6	1,608.1	(5.5)
Total											
20		12.0 L13	22,402.1	23,312.2	910.1	23,977.9	23,773.9	(204.0)	24,487.3	24,281.7	(205.6)
21		11.0 L46	(1,716.1)	(1,661.8)	54.4	(1,966.9)	(1,764.9)	201.9	(2,056.8)	(1,855.4)	201.3
22		2.2 L6	979.7	914.5	(65.2)	932.0	920.3	(11.7)	949.7	911.7	(38.0)
23			21,665.7	22,565.0	899.3	22,943.0	22,929.3	(13.8)	23,380.3	23,338.0	(42.3)
24			20,920.2	21,176.4	256.2	22,759.4	22,747.1	(12.2)	23,161.6	23,133.6	(28.0)
Portion of Rate Base											
25			43.1%	43.9%	0.8%	46.6%	46.0%	(0.6%)	46.5%	45.9%	(0.6%)
26			34.4%	34.3%	(0.1%)	32.0%	33.2%	1.1%	31.6%	32.7%	1.1%
27			22.5%	21.8%	(0.7%)	21.4%	20.8%	(0.6%)	21.9%	21.4%	(0.5%)
28			100.0%	100.0%	-	100.0%	100.0%	-	100.0%	100.0%	-

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Contributions
(\$ million)

Line	Reference	F2019			F2020			F2021		
		RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
	Column	1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Contributions in Aid - Generation										
1		9.7	9.5	(0.3)	9.5	9.4	(0.1)	9.5	9.4	(0.1)
2			0.0	0.0		0.0	0.0		0.0	0.0
3		0.0	0.4	0.4	0.0	0.0	0.0	0.0	0.0	0.0
4		(0.0)	(0.5)	(0.5)	(0.0)	(0.0)	0.0	(0.0)	(0.0)	0.0
5		9.7	9.4	(0.3)	9.5	9.4	(0.1)	9.5	9.4	(0.1)
6		7.0	7.0	0.0	7.3	6.8	(0.5)	7.5	7.0	(0.5)
7		0.3	0.3	(0.0)	0.3	0.3	0.0	0.2	0.2	0.0
8		0.0	(0.5)	(0.5)	0.0	0.0	0.0	0.0	0.0	0.0
9		7.3	6.8	(0.5)	7.5	7.0	(0.5)	7.8	7.3	(0.5)
10		2.4	2.6	0.2	1.9	2.3	0.4	1.7	2.1	0.4
Contributions in Aid - Transmission										
11		668.9	667.0	(1.8)	684.0	415.3	(268.7)	707.6	438.9	(268.7)
12			(256.6)	(256.6)		0.0	0.0		0.0	0.0
13		26.2	15.8	(10.4)	23.7	23.7	0.0	14.8	14.8	0.0
14		(0.7)	(11.0)	(10.3)	(0.1)	(0.1)	0.0	(0.2)	(0.2)	0.0
15		694.4	415.3	(279.1)	707.6	438.9	(268.7)	722.2	453.5	(268.7)
16		131.0	129.5	(1.5)	143.9	120.7	(23.2)	158.6	135.1	(23.5)
17			(14.8)	(14.8)		0.0	0.0		0.0	0.0
18		13.7	14.4	0.7	14.7	14.4	(0.3)	15.1	14.8	(0.3)
19		0.0	(4.2)	(4.2)	0.0	0.0	0.0	0.0	0.0	0.0
20			(4.2)	(4.2)		0.0	0.0		0.0	0.0
21		144.8	120.7	(24.0)	158.6	135.1	(23.5)	173.7	150.0	(23.8)
22		549.6	294.6	(255.1)	549.0	303.7	(245.2)	548.5	303.5	(244.9)
Contributions in Aid - Distribution										
23		1,846.5	1,948.8	102.2	2,074.5	2,114.4	39.9	2,204.3	2,244.2	39.9
24			0.0	0.0		0.0	0.0		0.0	0.0
25		80.3	168.8	88.6	134.0	134.0	0.0	133.7	133.7	0.0
26		(5.6)	(3.2)	2.3	(4.2)	(4.2)	0.0	(4.4)	(4.4)	0.0
27		1,921.3	2,114.4	193.1	2,204.3	2,244.2	39.9	2,333.7	2,373.5	39.9
28		725.3	719.3	(5.9)	752.5	749.8	(2.7)	788.4	785.3	(3.0)
29		36.9	37.9	1.1	40.9	40.6	(0.3)	43.8	43.5	(0.3)
30		(4.9)	(4.9)	0.0	(5.1)	(5.1)	0.0	(5.1)	(5.1)	0.0
31		0.0	(2.5)	(2.5)	0.0	0.0	0.0	0.0	0.0	0.0
32		757.2	749.8	(7.4)	788.4	785.3	(3.0)	827.1	823.7	(3.3)
33		1,164.1	1,364.6	200.5	1,416.0	1,458.9	42.9	1,506.6	1,549.8	43.2

**Contributions
(\$ million)**

Line	Reference Column	F2019			F2020			F2021		
		RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
		1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Contributions in Aid - Total										
34		2,525.1	2,625.3	100.1	2,768.0	2,539.0	(228.9)	2,921.4	2,692.5	(228.9)
35		0.0	(256.6)	(256.6)	0.0	0.0	0.0	0.0	0.0	0.0
36		106.4	185.0	78.6	157.8	157.8	0.0	148.5	148.5	0.0
37		(6.2)	(14.7)	(8.5)	(4.3)	(4.3)	0.0	(4.5)	(4.5)	0.0
38		2,625.3	2,539.0	(86.3)	2,921.4	2,692.5	(228.9)	3,065.3	2,836.4	(228.9)
39		863.3	855.8	(7.4)	903.7	877.3	(26.4)	954.5	927.5	(27.0)
40		0.0	(14.8)	(14.8)	0.0	0.0	0.0	0.0	0.0	0.0
41		50.9	52.6	1.7	55.9	55.3	(0.6)	59.2	58.6	(0.6)
42		(4.9)	(4.9)	0.0	(5.1)	(5.1)	0.0	(5.1)	(5.1)	0.0
43		0.0	(7.2)	(7.2)	0.0	0.0	0.0	0.0	0.0	0.0
44		0.0	(4.2)	(4.2)	0.0	0.0	0.0	0.0	0.0	0.0
45		909.2	877.3	(31.9)	954.5	927.5	(27.0)	1,008.6	981.0	(27.6)
46		1,716.1	1,661.8	(54.4)	1,966.9	1,764.9	(201.9)	2,056.8	1,855.4	(201.3)

Assets - Total (Excluding DSM and IPP Capital Leases)
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Gross Assets in Service											
1			25,393.9	25,029.3	(364.6)	28,735.9	24,956.3	(3,779.7)	30,083.1	26,303.4	(3,779.7)
2			0.0	(3,509.6)	(3,509.6)	0.0	0.0	0.0	0.0	0.0	0.0
3		13.0 L21	2,387.8	3,553.1	1,165.3	1,391.0	1,391.0	0.0	1,459.0	1,459.0	0.0
4			(39.7)	(116.5)	(76.9)	(43.9)	(43.9)	0.0	(46.8)	(46.8)	0.0
5			27,742.1	24,956.3	(2,785.8)	30,083.1	26,303.4	(3,779.7)	31,495.3	27,715.7	(3,779.7)
Accumulated Amortization											
6			4,512.0	4,374.6	(137.4)	5,223.1	1,644.1	(3,579.0)	6,105.2	2,529.5	(3,575.7)
7			0.0	(3,506.5)	(3,506.5)	0.0	0.0	0.0	0.0	0.0	0.0
8			681.0	681.1	0.1	853.5	856.8	3.3	822.1	823.7	1.6
9		13.0 L35	147.0	167.4	20.4	28.6	28.6	0.0	80.7	80.7	0.0
10			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11			0.0	(72.5)	(72.5)	0.0	0.0	0.0	0.0	0.0	0.0
12			5,340.0	1,644.1	(3,695.9)	6,105.2	2,529.5	(3,575.7)	7,008.0	3,434.0	(3,574.0)
13			22,402.1	23,312.2	910.1	23,977.9	23,773.9	(204.0)	24,487.3	24,281.7	(205.6)

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Assets - Business Support
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Gross Assets in Service											
1			2,659.6	2,457.2	(202.3)	2,617.6	1,920.1	(697.5)	2,864.5	2,167.0	(697.5)
2			0.0	(675.4)	(675.4)	0.0	0.0	0.0	0.0	0.0	0.0
3		13.0 L39	183.8	169.7	(14.1)	252.5	252.5	0.0	202.5	202.5	0.0
4			(0.5)	(31.5)	(31.0)	(5.5)	(5.5)	0.0	(5.6)	(5.6)	0.0
5			2,842.8	1,920.1	(922.8)	2,864.5	2,167.0	(697.5)	3,061.4	2,363.9	(697.5)
Accumulated Amortization											
6			945.8	880.0	(65.8)	1,069.5	372.3	(697.3)	1,255.2	562.2	(693.1)
7			0.0	(673.6)	(673.6)	0.0	0.0	0.0	0.0	0.0	0.0
8			128.1	144.0	15.9	169.8	174.0	4.2	147.0	149.0	2.0
9		13.0 L44	49.9	45.8	(4.1)	15.9	15.9	0.0	41.4	41.4	0.0
10			0.0	(23.9)	(23.9)	0.0	0.0	0.0	0.0	0.0	0.0
11			1,123.8	372.3	(751.5)	1,255.2	562.2	(693.1)	1,443.6	752.5	(691.1)
12			1,719.0	1,547.8	(171.2)	1,609.3	1,604.8	(4.5)	1,617.8	1,611.3	(6.5)

Assets - Generation
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Gross Assets in Service											
1			8,141.9	7,955.0	(186.9)	10,473.6	9,304.7	(1,168.9)	10,812.0	9,643.1	(1,168.9)
2			0.0	(1,032.8)	(1,032.8)	0.0	0.0	0.0	0.0	0.0	0.0
3		13.0 L36	1,332.3	2,405.8	1,073.5	342.6	342.6	0.0	486.3	486.3	0.0
4			(3.6)	(23.3)	(19.7)	(4.1)	(4.1)	0.0	(4.4)	(4.4)	0.0
5			9,470.6	9,304.7	(165.9)	10,812.0	9,643.1	(1,168.9)	11,293.9	10,125.0	(1,168.9)
Accumulated Amortization											
6			1,286.9	1,249.0	(37.8)	1,482.6	428.4	(1,054.2)	1,739.6	689.3	(1,050.3)
7			0.0	(1,034.1)	(1,034.1)	0.0	0.0	0.0	0.0	0.0	0.0
8			183.4	173.8	(9.6)	252.9	256.7	3.9	249.7	253.7	4.0
9		13.0 L41	43.3	60.7	17.4	4.1	4.1	0.0	13.1	13.1	0.0
10			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11			0.0	(21.0)	(21.0)	0.0	0.0	0.0	0.0	0.0	0.0
12			1,513.5	428.4	(1,085.1)	1,739.6	689.3	(1,050.3)	2,002.4	956.1	(1,046.3)
13			7,957.1	8,876.3	919.2	9,072.4	8,953.8	(118.6)	9,291.5	9,168.9	(122.6)

Schedule 12.3
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Assets - Transmission
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Gross Assets in Service											
1			8,137.1	8,086.0	(51.1)	8,612.9	7,697.4	(915.5)	8,899.7	7,984.1	(915.5)
2			0.0	(900.0)	(900.0)	0.0	0.0	0.0	0.0	0.0	0.0
3		13.0 L37	458.8	529.2	70.5	293.8	293.8	0.0	229.5	229.5	0.0
4			(8.8)	(17.9)	(9.1)	(7.0)	(7.0)	0.0	(7.3)	(7.3)	0.0
5			8,587.1	7,697.4	(889.7)	8,899.7	7,984.1	(915.5)	9,121.9	8,206.4	(915.5)
Accumulated Amortization											
6			1,152.3	1,139.7	(12.6)	1,362.7	454.0	(908.7)	1,592.5	682.4	(910.1)
7			0.0	(899.0)	(899.0)	0.0	0.0	0.0	0.0	0.0	0.0
8			195.2	190.7	(4.5)	227.3	225.9	(1.4)	224.2	223.1	(1.1)
9		13.0 L42	30.4	33.3	2.9	2.5	2.5	0.0	7.7	7.7	0.0
10			0.0	(10.7)	(10.7)	0.0	0.0	0.0	0.0	0.0	0.0
11			1,377.9	454.0	(923.9)	1,592.5	682.4	(910.1)	1,824.4	913.2	(911.2)
12			7,209.1	7,243.3	34.2	7,307.2	7,301.7	(5.5)	7,297.6	7,293.2	(4.4)

Assets - Distribution
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Gross Assets in Service											
1			6,455.4	6,531.0	75.7	7,031.9	6,034.2	(997.7)	7,506.8	6,509.1	(997.7)
2			0.0	(901.4)	(901.4)	0.0	0.0	0.0	0.0	0.0	0.0
3		13.0 L38	413.0	448.4	35.4	502.2	502.2	0.0	540.7	540.7	0.0
4			(26.8)	(43.8)	(17.1)	(27.2)	(27.2)	0.0	(29.5)	(29.5)	0.0
5			6,841.6	6,034.2	(807.4)	7,506.8	6,509.1	(997.7)	8,018.0	7,020.4	(997.7)
Accumulated Amortization											
6			1,126.9	1,105.8	(21.1)	1,308.2	389.4	(918.9)	1,517.9	595.6	(922.2)
7			0.0	(899.8)	(899.8)	0.0	0.0	0.0	0.0	0.0	0.0
8			174.3	172.6	(1.7)	203.6	200.3	(3.3)	201.2	198.0	(3.3)
9		13.0 L43	23.5	27.6	4.1	6.0	6.0	0.0	18.5	18.5	0.0
10			0.0	(16.9)	(16.9)	0.0	0.0	0.0	0.0	0.0	0.0
11			1,324.7	389.4	(935.3)	1,517.9	595.6	(922.2)	1,737.7	812.2	(925.5)
12			5,516.9	5,644.8	127.9	5,988.9	5,913.5	(75.4)	6,280.4	6,208.2	(72.2)

Capital Expenditures and Additions
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Capital Expenditures											
1			0.7	5.5	4.8	3.2	3.2	0.0	0.0	0.0	0.0
2			0.0	1,218.8	1,218.8	0.0	0.0	0.0	0.0	0.0	0.0
3			424.3	364.7	(59.6)	341.8	341.8	0.0	435.5	435.5	0.0
4			192.7	224.3	31.6	185.0	185.0	0.0	198.9	198.9	0.0
5			373.9	193.0	(180.9)	222.6	222.6	0.0	286.5	286.5	0.0
6			209.5	296.0	86.5	299.9	299.9	0.0	284.6	284.6	0.0
7			187.6	206.7	19.1	187.6	187.6	0.0	176.9	176.9	0.0
8			829.2	1,116.7	287.5	1,530.0	1,530.0	0.0	1,535.5	1,535.5	0.0
9			78.8	84.3	5.5	95.6	95.6	0.0	56.0	56.0	0.0
10			88.3	48.4	(39.9)	58.9	58.9	0.0	55.3	55.3	0.0
11			39.6	58.3	18.7	63.6	63.6	0.0	75.1	75.1	0.0
12			2,424.6	3,816.7	1,392.1	2,988.3	2,988.3	0.0	3,104.2	3,104.2	0.0
Total Capital Additions											
13			1,332.3	1,185.5	(146.7)	314.7	314.7	0.0	296.9	296.9	0.0
14			0.0	1,220.3	1,220.3	0.0	0.0	0.0	0.0	0.0	0.0
15			458.8	529.2	70.5	293.8	293.8	0.0	229.5	229.5	0.0
16			413.0	448.4	35.4	502.2	502.2	0.0	540.7	540.7	0.0
17			0.0	0.0	0.0	27.9	27.9	0.0	189.4	189.4	0.0
18			112.6	64.1	(48.5)	147.6	147.6	0.0	75.5	75.5	0.0
19			25.5	33.0	7.5	39.9	39.9	0.0	55.6	55.6	0.0
20			45.7	72.5	26.8	65.0	65.0	0.0	71.3	71.3	0.0
21			2,387.8	3,553.1	1,165.3	1,391.0	1,391.0	0.0	1,459.0	1,459.0	0.0
Unfinished Construction											
22			4,249.1	4,306.8	57.8	4,457.9	4,553.3	95.4	6,045.4	6,140.8	95.4
23			0.0	(17.1)	(17.1)	(9.9)	(9.9)	0.0	(9.7)	(9.7)	0.0
24			36.8	263.6	226.8	1,597.4	1,597.4	0.0	1,645.2	1,645.2	0.0
25			4,285.8	4,553.3	267.5	6,045.4	6,140.8	95.4	7,680.9	7,776.2	95.4
26			4,267.5	4,430.1	162.6	5,251.6	5,347.0	95.4	6,863.1	6,958.5	95.4

**Capital Expenditures and Additions
(\$ million)**

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Amortization on Additions											
27		Generation	43.3	41.0	(2.3)	3.9	3.9	0.0	11.4	11.4	0.0
28		Generation - Waneta 2/3	0.0	19.7	19.7	0.0	0.0	0.0	0.0	0.0	0.0
29		Transmission	30.4	33.3	2.9	2.5	2.5	0.0	7.7	7.7	0.0
30		Distribution	23.5	27.6	4.1	6.0	6.0	0.0	18.5	18.5	0.0
31		Site C Project	0.0	0.0	0.0	0.3	0.3	0.0	1.7	1.7	0.0
32		Technology	36.6	29.8	(6.8)	13.6	13.6	0.0	34.0	34.0	0.0
33		Properties	7.2	6.5	(0.7)	0.7	0.7	0.0	2.5	2.5	0.0
34		Fleet & Other	6.1	9.4	3.4	1.7	1.7	0.0	4.9	4.9	0.0
35		Total	147.0	167.4	20.4	28.6	28.6	0.0	80.7	80.7	0.0
Summary of Additions											
36		Generation	1,332.3	2,405.8	1,073.5	342.6	342.6	0.0	486.3	486.3	0.0
37		Transmission	458.8	529.2	70.5	293.8	293.8	0.0	229.5	229.5	0.0
38		Distribution	413.0	448.4	35.4	502.2	502.2	0.0	540.7	540.7	0.0
39		Business Support	183.8	169.7	(14.1)	252.5	252.5	0.0	202.5	202.5	0.0
40		Total	2,387.8	3,553.1	1,165.3	1,391.0	1,391.0	0.0	1,459.0	1,459.0	0.0
Summary of Amortization on Additions											
41		Generation	43.3	60.7	17.4	4.1	4.1	0.0	13.1	13.1	0.0
42		Transmission	30.4	33.3	2.9	2.5	2.5	0.0	7.7	7.7	0.0
43		Distribution	23.5	27.6	4.1	6.0	6.0	0.0	18.5	18.5	0.0
44		Business Support	49.9	45.8	(4.1)	15.9	15.9	0.0	41.4	41.4	0.0
45		Total	147.0	167.4	20.4	28.6	28.6	0.0	80.7	80.7	0.0
Composite Depreciation Rate											
46		Generation	2.76%			2.45%	2.45%		2.46%	2.46%	
47		Transmission	2.67%			1.70%	1.70%		2.31%	2.31%	
48		Distribution	2.40%			2.40%	2.40%		2.40%	2.40%	
49		Site C Project	0.00%			1.95%	1.95%		1.27%	1.27%	
50		Technology	16.26%			18.38%	18.38%		18.22%	18.22%	
51		Properties	4.32%			3.59%	3.59%		3.73%	3.73%	
52		Fleet & Other	4.57%			5.08%	5.08%		4.55%	4.55%	

Domestic Energy Sales and Revenue

Line	Reference	F2019			F2020			F2021		
		RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
Column		1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Domestic Energy Sales (GWh)										
1	Residential	18,250	18,000	(250)	18,258	18,151	(108)	18,330	18,330	0
2	Light Industrial and Commercial	18,899	19,007	108	18,973	18,915	(58)	19,030	19,030	0
3	Large Industrial	13,743	13,874	131	14,702	14,592	(110)	14,243	14,243	0
4	Irrigation	67	79	12	79	77	(2)	79	79	0
5	Street Lighting	239	225	(14)	232	230	(2)	232	232	0
6	New Westminster & Tongass	491	463	(28)	471	467	(4)	472	472	0
7	Fortis	527	435	(92)	542	545	3	555	555	0
8	Seattle City Light	310	309	(1)	310	311	1	310	310	0
9	Liquefied Natural Gas	139	22	(117)	0	7	7	0	0	0
10	Total	52,664	52,413	(251)	53,567	53,296	(271)	53,253	53,253	0
Domestic Revenues (\$ million)										
11	Residential	2,067.9	2,025.2	(42.7)	2,072.8	2,056.9	(15.9)	2,082.0	2,082.1	0.1
12	Light Industrial and Commercial	1,821.9	1,832.3	10.4	1,835.9	1,833.2	(2.7)	1,840.8	1,840.8	0.0
13	Large Industrial	830.0	829.6	(0.4)	895.3	884.1	(11.2)	874.6	874.6	0.0
14	Irrigation	5.0	6.3	1.3	5.9	5.9	0.1	5.9	5.9	0.0
15	Street Lighting	43.2	41.1	(2.1)	42.4	41.8	(0.6)	42.5	42.5	0.0
16	New Westminster & Tongass	31.4	29.7	(1.7)	30.3	30.1	(0.2)	30.3	30.3	0.0
17	Fortis	37.4	31.0	(6.4)	36.9	37.0	0.1	37.5	37.5	0.0
18	Seattle City Light	12.1	29.6	17.5	28.6	28.8	0.2	28.7	28.7	0.0
19	Liquefied Natural Gas	10.9	1.8	(9.1)	0.0	0.6	0.6	0.0	0.0	0.0
20	Subtotal	4,859.8	4,826.6	(33.2)	4,948.2	4,918.5	(29.7)	4,942.4	4,942.4	0.0
21	Revenue from Deferral Account Rate Rider	241.8	240.6	(1.2)	0.0	0.0	0.0	0.0	0.0	0.0
22	Total	5,101.6	5,067.2	(34.4)	4,948.2	4,918.5	(29.7)	4,942.4	4,942.4	0.0
23	Deferral Account Rate Rider	5.0%	5.0%		0.0%	0.0%		0.0%	0.0%	
Average Revenues (\$/MWh)										
24	Residential	113.3	112.5	(0.8)	113.5	113.3	(0.2)	113.6	113.6	0.0
25	Light Industrial and Commercial	96.4	96.4	(0.0)	96.8	96.9	0.2	96.7	96.7	0.0
26	Large Industrial	60.4	59.8	(0.6)	60.9	60.6	(0.3)	61.4	61.4	0.0
27	Irrigation	74.8	80.3	5.4	74.3	76.7	2.3	74.3	74.3	0.0
28	Street Lighting	180.9	182.5	1.7	182.9	181.7	(1.2)	182.9	182.9	0.0
29	New Westminster & Tongass	63.9	64.3	0.4	64.4	64.4	0.1	64.2	64.2	0.0
30	Fortis	71.0	71.3	0.3	68.0	67.8	(0.2)	67.5	67.5	0.0
31	Seattle City Light	38.9	96.1	57.1	92.3	92.7	0.4	92.4	92.4	0.0
32	Liquefied Natural Gas	78.8	79.2	0.4	-	85.4	85.4	-	0.0	0.0
33	Total (Excluding Misc Rev)	96.9	96.7	(0.2)	92.4	92.3	(0.1)	92.8	92.8	0.0

Evidentiary Update
August 22, 2019 - (Made Public on October 18, 2019)
Appendix A

Schedule 15.0
Page 77

Miscellaneous Revenue
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Generation											
1		11.0 L7	0.3	0.3	(0.0)	0.3	0.3	0.0	0.2	0.2	0.0
2			1.6	2.0	0.5	1.6	1.6	0.0	1.7	1.7	0.0
3			1.9	2.3	0.5	1.9	1.9	0.0	1.9	1.9	0.0
Transmission											
4		3.4 L73	14.0	15.4	1.4	15.4	15.9	0.5	15.4	15.9	0.5
5			5.0	5.2	0.2	5.2	5.2	0.0	5.3	5.3	0.0
6			5.0	8.7	3.6	6.0	6.0	0.0	6.2	6.2	0.0
7			1.9	4.9	3.0	2.2	2.2	0.0	2.2	2.2	0.0
8		11.0 L18:L19-L14	14.4	21.1	6.8	14.8	14.6	(0.3)	15.3	15.0	(0.3)
9			2.0	2.3	0.2	2.3	2.3	0.0	2.3	2.3	0.0
10			42.4	57.6	15.3	45.9	46.1	0.2	46.6	46.8	0.2
Distribution											
11			13.8	20.9	7.1	14.1	14.1	0.0	14.1	14.1	0.0
12		11.0 L29:L31-L26	42.4	38.6	(3.8)	45.1	44.8	(0.3)	48.2	47.9	(0.3)
13			56.2	59.5	3.3	59.2	58.9	(0.3)	62.3	62.0	(0.3)
Customer Care											
14			13.4	14.7	1.3	14.6	14.6	0.0	14.9	14.9	0.0
15			3.0	3.3	0.3	2.1	2.1	0.0	1.7	1.7	0.0
16			0.1	0.2	0.1	0.1	0.1	0.0	0.1	0.1	0.0
17			4.8	4.0	(0.8)	4.5	4.5	0.0	4.6	4.6	0.0
18			0.0	4.1	4.1	5.3	5.3	0.0	5.3	5.3	0.0
19			2.4	3.2	0.8	3.0	3.0	0.0	3.0	3.0	0.0
Waneta 2/3											
20					0.0	75.2	75.2	0.0	76.7	76.7	0.0
21			0.0	3.7	3.7	5.7	5.7	0.0	5.9	5.9	0.0
22			0.0	2.4	2.4	3.5	3.5	0.0	3.7	3.7	0.0
23			0.0	0.1	0.1	0.6	0.6	0.0	0.6	0.6	0.0
24			0.0	6.3	6.3	84.9	84.9	0.0	86.9	86.9	0.0
25			23.6	35.6	12.0	114.5	114.5	0.0	116.4	116.4	0.0
Business Support											
26			3.2	4.1	0.8	3.7	3.7	0.0	3.8	3.8	0.0
27			7.2	8.0	0.8	7.9	7.9	0.0	8.1	8.1	0.0
28			5.4	3.9	(1.5)	3.8	3.8	0.0	3.8	3.8	0.0
29			0.8	1.4	0.6	0.7	0.7	0.0	0.7	0.7	0.0
30			16.6	17.4	0.8	16.2	16.2	0.0	16.4	16.4	0.0
31			140.6	172.5	31.9	237.7	237.6	(0.1)	243.7	243.6	(0.1)

Miscellaneous Revenue
(\$ million)

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Deferral Account Additions											
32		Waneta 2/3									
33		Lease revenue from Teck	0.0	50.6	50.6	0.0	0.0	0.0	0.0	0.0	0.0
34		Teck portion of capital expenditures	0.0	1.3	1.3	3.1	3.1	0.0	3.5	3.5	0.0
35		Subtotal	0.0	51.9	51.9	3.1	3.1	0.0	3.5	3.5	0.0
Regulatory Account Additions											
36		Smart Metering & Infrastructure Impact	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37		Minimum Reconnection Charge	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38		Subtotal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39		Total Gross Miscellaneous Revenue	140.6	224.4	83.8	240.8	240.7	(0.1)	247.2	247.0	(0.1)
40		Transfers to NHDA	0.0	(51.9)	(51.9)	(3.1)	(3.1)	0.0	(3.5)	(3.5)	0.0
41		Transfers to Regulatory Accounts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42		Total Current Miscellaneous Revenue	140.6	172.5	31.9	237.7	237.6	(0.1)	243.7	243.6	(0.1)

**Full-Time Equivalents
(FTEs)**

Line	Reference	F2019			F2020			F2021		
		RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
Column		1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Integrated Planning										
1	Energy Planning & Analytics	27	38	11	44	44	0	44	44	0
2	Dam Safety	35	34	(1)	37	37	0	37	37	0
3	Stations Asset Planning	51	44	(6)	59	59	0	59	59	0
4	Line Asset Planning	109	116	7	116	116	0	116	116	0
5	Interconnections and Shared Assets	40	46	6	47	47	0	47	47	0
6	Engineering	536	584	47	646	646	0	646	646	0
7	Business Unit Support	4	3	(1)	3	3	0	3	3	0
8	Total	802	865	63	952	952	0	952	952	0
Capital Infrastructure Project Delivery										
9	Project Delivery	368	408	41	450	450	0	450	450	0
10	Indigenous Relations	47	64	17	69	69	0	69	69	0
11	Environment	83	90	7	94	94	0	94	94	0
12	Properties	106	121	15	123	123	0	123	123	0
13	Business Unit Support	3	3	0	3	3	0	3	3	0
14	Total	607	686	79	739	739	0	739	739	0
Operations										
15	Program and Contract Management	217	219	2	228	228	0	228	228	0
16	Line Field Operations	844	873	29	938	938	0	938	938	0
17	Stations Field Operations	856	817	(39)	777	777	0	777	777	0
18	Distribution Design & Customer Connect	338	360	22	379	379	0	379	379	0
19	Construction Services	404	424	19	397	397	0	397	397	0
20	Generation System Operations	64	66	2	63	63	0	63	63	0
21	T&D System Operations	165	176	11	197	197	0	197	197	0
22	Business Unit Support	3	5	2	5	5	0	5	5	0
23	Total	2,893	2,941	48	2,984	2,984	0	2,984	2,984	0
Safety										
24	Safety System and Assurance	52	46	(6)	52	52	0	52	52	0
25	Learning and Development	438	384	(55)	317	317	0	300	300	0
26	Field Safety Services	55	66	11	62	62	0	62	62	0
27	Security and Emergency Management	18	28	11	31	31	0	31	31	0
28	Business Unit Support	2	2	(0)	2	2	0	2	2	0
29	Total	565	525	(39)	464	464	0	447	447	0

Full-Time Equivalents
(FTEs)

Line	Reference	F2019			F2020			F2021		
		RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
Column		1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Finance, Technology, Supply Chain										
30	Finance	188	199	11	206	206	0	206	206	0
31	Technology	202	264	62	269	269	0	269	269	0
32	Supply Chain	402	482	80	468	468	0	468	468	0
33	Business Unit Support	3	3	0	3	3	0	3	3	0
34	Total	795	947	152	946	946	0	946	946	0
People, Customer, Corporate Affairs										
35	Human Resources	88	117	29	124	124	0	124	124	0
36	Customer Service	124	438	314	479	479	0	479	479	0
37	Conservation and Energy Management	112	116	4	116	116	0	116	116	0
38	Power Acquisitions and Contract Management	23	25	2	26	26	0	26	26	0
39	Communications and Community Engagement	86	105	19	107	107	0	107	107	0
40	Regulatory and Rates	27	28	1	28	28	0	28	28	0
41	Ethics and Merit Office	1	4	3	5	5	0	5	5	0
42	Smart Metering & Infrastructure	0	0	0	0	0	0	0	0	0
43	Business Unit Support	3	3	(0)	3	3	0	3	3	0
44	Total	463	835	372	887	887	0	887	887	0
Other										
45	Office of the General Counsel	37	36	(1)	42	42	0	42	42	0
46	Office of the President and Chief Operating Officer	4	3	(1)	3	3	0	3.00	3	0
47	Site C Project	199	322	123	460	460	0	472	472	0
48	Independent Power Producer Capital Leases	0	0	0	0	0	0	0	0	0
49	Corporate Costs	0	0	0	0	0	0	0	0	0
50	Capitalized Costs	0	0	0	0	0	0	0	0	0
51	Total	241	361	121	505	505	0	516	516	0
52	Total	6,365	7,161	796	7,477	7,477	0	7,471	7,471	0

**Full-Time Equivalents
(FTEs)**

Line	Column	Reference	F2019			F2020			F2021		
			RRA	Actual	Diff	Plan	Update	Diff	Plan	Update	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8	9 = 8 - 7
Summary											
53		Regular Hour FTEs (excl. Smart Metering & Infrastructure & Site C Project)	5,603	6,257	654	6,461	6,461	0	6,449	6,449	0
54		Smart Metering & Infrastructure (SMI)	0	0	0	0	0	0	0	0	0
55		Site C Project	182	296	114	422	422	0	431	431	0
56		Subtotal Regular Hour FTEs	5,785	6,553	768	6,884	6,884	0	6,880	6,880	0
57		Overtime Hour FTEs (excl. Smart Metering & Infrastructure & Site C Project)	563	583	20	556	556	0	551	551	0
58		Smart Metering & Infrastructure (OT Hour FTEs)	0	0	0	0	0	0	0	0	0
59		Site C Project (OT Hour FTEs)	17	26	9	38	38	0	41	41	0
60		Total	6,365	7,161	796	7,477	7,477	0	7,471	7,471	0
Summary of FTE's by Function											
Regular Hour FTEs											
61		Operating	3,669	4,248	579	4,250	4,250	0	4,247	4,247	0
62		Capital	1,964	2,135	171	2,470	2,470	0	2,469	2,469	0
63		Deferred	152	169	18	164	164	0	164	164	0
64		Total	5,785	6,553	768	6,884	6,884	0	6,880	6,880	0
Overtime Hour FTEs											
65		Operating	215	360	145	220	220	0	219	219	0
66		Capital	365	247	(117)	373	373	0	373	373	0
67		Deferred	1	1	1	0	0	0	0	0	0
68		Total	580	609	28	593	593	0	592	592	0
Total FTEs by Function											
69		Operating	3,884	4,608	724	4,470	4,470	0	4,466	4,466	0
70		Capital	2,329	2,382	54	2,843	2,843	0	2,841	2,841	0
71		Deferred	152	171	18	164	164	0	164	164	0
72		Total	6,365	7,161	796	7,477	7,477	0	7,471	7,471	0

BC Hydro Fiscal 2020 to Fiscal 2021 Revenue Requirements Application

Appendix B

Draft Order

BC Hydro Fiscal 2020 to Fiscal 2021 Revenue Requirements Application

Appendix B-1

**Draft Order
Clean Version**



Suite 410, 900 Howe Street
Vancouver, BC Canada V6Z 2N3
P: 604.660.4700
TF: 1.800.663.1385
F: 604.660.1102

ORDER NUMBER
G-xx-xx

IN THE MATTER OF
the *Utilities Commission Act*, RSBC 1996, Chapter 473

and

British Columbia Hydro and Power Authority (BC Hydro)
Fiscal 2020 to Fiscal 2021 Revenue Requirements Application

BEFORE:

Commissioner
Commissioner
Commissioner

on Date

ORDER

WHEREAS:

- A. On February 25, 2019, the British Columbia Hydro and Power Authority (BC Hydro) filed its Fiscal 2020 to Fiscal 2021 (F2020-F2021) Revenue Requirements Application (Application) with the British Columbia Utilities Commission (BCUC) pursuant to sections 44.2, 58 to 61 and 99 of the *Utilities Commission Act* (UCA) requesting, among other things:
- (i) Approval of a reduction of the Deferral Account Rate Rider (DARR) from 5 per cent to 0 per cent effective April 1, 2019;
 - (ii) Approval of an increase in rates by 6.85 percent effective April 1, 2019;
 - (iii) Approval of an increase in rates by 0.72 percent effective April 1, 2020; and
 - (iv) Approval of the F2020-F2021 Open Access Transmission Tariff (OATT) rates as set out in Table 9-8 of the Application effective April 1, 2019 and April 1, 2020, respectively.
- B. BC Hydro requested that these changes be made effective on an interim basis, pending a final BCUC decision on the Application and proposed a regulatory review process for the Application;
- C. On February 26, 2019, BC Hydro filed a letter requesting that certain information in Appendix I, J, K and Y be held confidential due to the commercially sensitive nature of the information, in accordance with Part IV of the BCUC's Rules of Practice and Procedure attached to Order G-15-19;

.../2

- D. On March 1, 2019, the BCUC issued Order No. G-45-19 approving the changes to the DARR and rates sought in the Application on an interim basis effective April 1, 2019, pending a final BCUC decision on the Application, establishing the Regulatory Timetable for the initial review of the Application, including a Procedural Conference on June 24, 2019, and granting the request to hold certain information in Appendix I, J, K and Y in the Application as confidential on an interim basis, pending further review;
- E. On May 22, 2019, the Panel completed its review of BC Hydro's request to hold certain information in the Application as confidential. The Panel found that the request, as clarified by information provided by BC Hydro on April 3, 2019, was reasonable for the reasons stated in BC Hydro's letter dated February 26, 2019, and granted BC Hydro's request that certain information in Appendix I, J, K, Y and BB be held confidential;
- F. On June 28, 2019, following the June 24, 2019 Procedural Conference, the BCUC issued Order No. G-146-19, establishing a further regulatory timetable and approving BC Hydro's request to temporarily hold certain information in its pending Evidentiary Update as confidential;
- G. On August 22, 2019, BC Hydro filed an Evidentiary Update to the Application (Evidentiary Update) with the BCUC pursuant to sections 44.2, 58 to 61 and 99 of the UCA requesting, among other things, the following amendments to the relief sought:
- (i) Approval of a decrease in rates by 0.99 per cent effective April 1, 2020; and
 - (ii) Approval of the revised F2020-F2021 OATT rates as set out in Table E2 of Appendix E of the Evidentiary Update effective April 1, 2019 and April 1, 2020, as applicable;
- H. [Other recitals as required.];
- I. The BCUC has considered the Application and the evidence and submissions filed in the proceeding and makes the following determinations.

NOW THEREFORE pursuant to sections 44.2, 58 to 61 and 99 of the *Utilities Commission Act*, and for the reasons outlined in the decision issued concurrently with this order, the BCUC orders as follows:

1. The requested final reduction of the DARR from 5 percent to 0 percent is approved effective April 1, 2019.
2. The requested final rate increase of 6.85 percent to be applied as set out in Appendix EE of the Application is approved effective April 1, 2019.
3. The requested final rate decrease of 0.99 per cent, is approved effective April 1, 2020.
4. The following requested changes to deferral and regulatory accounts and the associated financial treatment are approved:
 - (a) Amortize into rates, over the fiscal 2020 to fiscal 2021 test period, the fiscal 2019 net closing balance and the forecast fiscal 2020 and fiscal 2021 net additions and net interest applied to the Cost of Energy Variance Accounts;
 - (b) Defer any variances related to the accounting for EPAs determined to be leases under International Financial Reporting Standard (IFRS) 16, which are not eligible for deferral treatment under existing orders, to the Non-Heritage Deferral Account;

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- (c) Defer any variances between forecast and actual amounts related to the Biomass Energy Program, which are not eligible for deferral treatment under existing orders, to the Non-Heritage Deferral Account;
 - (d) Continue to defer, on an annual and ongoing basis, any variances between forecast and actual dismantling costs to the Dismantling Cost Regulatory Account, continue to apply interest to the balance of the account and recover the forecast interest charged to the account each year, and continue to recover the forecast account balance at the end of a test period over the next test period;
 - (e) Defer low-carbon electrification expenditures to the Demand-Side Management Regulatory Account;
 - (f) Remove the reference to the "Prescribed Standards" from the description of what may be deferred to the Site C Regulatory Account;
 - (g) Closure of the Capital Project Investigation Costs Regulatory Account at the end of fiscal 2021;
 - (h) Closure of the Rate Smoothing Regulatory Account in fiscal 2020;
 - (i) Closure of the Arrow Water Systems Provision Regulatory Account in fiscal 2020; and
 - (j) Closure of the Arrow Water Systems Regulatory Account in fiscal 2020.
5. The requested depreciation rates for the Burrard synchronous condense facility, for new Water Rights, Infrastructure Rights and LED Streetlights asset classes and for three new asset classes for agreements recognized as leases under IFRS 16, *Leases* are approved on an ongoing basis.
6. The requested final OATT rates for fiscal 2020 and fiscal 2021 in Table E2 of Appendix E of the Evidentiary Update are approved effective April 1, 2019 and April 1, 2020, as applicable.
7. The requested demand side management (DSM) expenditure schedule of \$90.8 million in fiscal 2020 and \$89.1 million in fiscal 2021 is accepted.
8. The request for reconsideration of Directive 3 of the BCUC's Decision on BC Hydro's Fiscal 2017 to Fiscal 2019 Revenue Requirements Application which directs BC Hydro to file a certificate of public convenience and necessity (CPCN) application for the Northwest Substation Upgrade project is allowed, and Directive 3 is varied to no longer require BC Hydro to file a CPCN for the project.
9. The requested reconsideration is allowed with respect to the following directives, which are rescinded:
- (a) Directive 61 of the BCUC's Decision on BC Hydro's Fiscal 2005 to Fiscal 2006 Revenue Requirements Application which directed that a prorated amount of costs from portfolio-level initiatives be added to the cost of each DSM program to assess cost effectiveness; and
 - (b) Directive 57 of the BCUC's Decision on BC Hydro's Fiscal 2009 to Fiscal 2010 Revenue Requirements Application which directed that BC Hydro revenue requirement applications filed after January 1, 2011 contain financial information that follows the Uniform System of Accounts.
10. BC Hydro is directed to comply with all other directives in the Decision accompanying this order.

DATED at the City of Vancouver, in the Province of British Columbia, this (XX) day of (Month Year).

BY ORDER

(X. X. last name)
Commissioner

Attachment Options

DRAFT

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BC Hydro Fiscal 2020 to Fiscal 2021 Revenue Requirements Application

Appendix B-2

Draft Order Black-lined Version



Suite 410, 900 Howe Street
Vancouver, BC Canada V6Z 2N3
P: 604.660.4700
TF: 1.800.663.1385
F: 604.660.1102

ORDER NUMBER
G-xx-xx

IN THE MATTER OF
the *Utilities Commission Act*, RSBC 1996, Chapter 473

and

British Columbia Hydro and Power Authority (BC Hydro)
Fiscal 2020 to Fiscal 2021 Revenue Requirements Application

BEFORE:

Commissioner
Commissioner
Commissioner

on Date

ORDER

WHEREAS:

- A. On February 25, 2019, the British Columbia Hydro and Power Authority (BC Hydro) filed its Fiscal 2020 to Fiscal 2021 (F2020-F2021) Revenue Requirements Application (Application) with the British Columbia Utilities Commission (BCUC) pursuant to sections 44.2, 58 to 61 and 99 of the *Utilities Commission Act* (UCAAct) requesting, among other things,;
- (i) effective April 1, 2019, Approval of a reduction of the Deferral Account Rate Rider (DARR) from 5 per cent to 0 per cent effective April 1, 2019;
 - (ii) and Approval of an increase in rates by 6.85 percent effective April 1, 2019, resulting in an average net bill increase of 1.76 percent;
 - (iii) effective April 1, 2020, Approval of an increase in rates by 0.72 percent effective April 1, 2020; and
 - (iv) approval Approval of the fiscal 2020 and fiscal 2021 F2020-F2021 Open Access Transmission Tariff (OATT) rates as set out in Table 9-8 of the Application effective April 1, 2019 and April 1, 2020, respectively, and
 - (v) acceptance of a demand side management expenditure schedule of \$207.1 million in fiscal 2020 and fiscal 2021 as set out in Table 10-1 of the Application.
- B. BC Hydro requested that these changes be made effective on an interim basis, pending a final BCUC decision on the Application and proposed a regulatory review process for the Application;
- C. On February 26, 2019, BC Hydro filed a letter requesting that certain information in Appendix I, J, K and Y be held confidential due to the commercially sensitive nature of the information, in accordance with Part IV of the BCUC's Rules of Practice and Procedure attached to Order G-15-19;

.../2

~~B.D.~~ On March ~~XX1~~, 2019, the BCUC issued Order No. G-~~XX45~~-19 approving ~~BC Hydro's request that~~ the changes to the DARR and rates sought in the Application ~~be approved~~ on an interim basis effective April 1, 2019, pending a final BCUC decision on the Application, establishing the Regulatory Timetable for the initial review of the Application, including a Procedural Conference on June 24, 2019, and granting the request to hold certain information in Appendix I, J, K and Y in the Application as confidential on an interim basis, pending further review;

~~C.~~ On ~~XX~~, 2019, the BCUC issued Order No. G-~~XX~~-19 establishing a regulatory timetable for the review of the Application.

E. On May 22, 2019, the Panel completed its review of BC Hydro's request to hold certain information in the Application as confidential. The Panel found that the request, as clarified by information provided by BC Hydro on April 3, 2019, was reasonable for the reasons stated in BC Hydro's letter dated February 26, 2019, and granted BC Hydro's request that certain information in Appendix I, J, K, Y and BB be held confidential;

F. On June 28, 2019, following the June 24, 2019 Procedural Conference, the BCUC issued Order No. G-146-19, establishing a further regulatory timetable and approving BC Hydro's request to temporarily hold certain information in its pending Evidentiary Update as confidential;

G. On August 22, 2019, BC Hydro filed an Evidentiary Update to the Application (Evidentiary Update) with the BCUC pursuant to sections 44.2, 58 to 61 and 99 of the UCA requesting, among other things, the following amendments to the relief sought:

- (i) Approval of a decrease in rates by 0.99 per cent effective April 1, 2020; and
- (ii) Approval of the revised F2020-F2021 OATT rates as set out in Table E2 of Appendix E of the Evidentiary Update effective April 1, 2019 and April 1, 2020, respectively as applicable;

~~D.H.~~ [Other recitals as required.];

~~E-I.~~ The BCUC has considered the Application and the evidence and submissions filed in the proceeding and makes the following determinations.

NOW THEREFORE pursuant to sections 44.2, 58 to 61 and 99 of the *Utilities Commission Act*, and for the reasons outlined in the decision issued concurrently with this order, the BCUC orders as follows:

1. The requested final reduction of the DARR from 5 percent to 0 percent is approved effective April 1, 2019.
2. The requested final rate increases of 6.85 percent and 0.72 percent, to be applied as set out in Appendix EE of the Application, are approved effective April 1, 2019 and April 1, 2020, respectively.
- 2-3. The requested final rate decrease of 0.99 per cent, is approved effective April 1, 2020.
- 3-4. The following requested changes to deferral and regulatory accounts and the associated financial treatment are approved:
 - (a) Amortize into rates, over the fiscal 2020 to fiscal 2021 test period, the ~~forecast~~ fiscal 2019 net closing balance and the forecast fiscal 2020 and fiscal 2021 net additions and net interest applied to the Cost of Energy Variance Accounts;

Filepath

- (b) Defer any variances related to the accounting for EPAs determined to be leases under International Financial Reporting Standard (IFRS) 16, which are not eligible for deferral treatment under existing orders, to the Non-Heritage Deferral Account;
- (c) Defer any variances between forecast and actual amounts related to the Biomass Energy Program, which are not eligible for deferral treatment under existing orders, to the Non-Heritage Deferral Account;
- (d) Continue to defer, on an annual and ongoing basis, any variances between forecast and actual dismantling costs to the Dismantling Cost Regulatory Account, continue to apply interest to the balance of the account and recover the forecast interest charged to the account each year, and continue to recover the forecast account balance at the end of a test period over the next test period;
- (e) Defer low-carbon electrification expenditures to the Demand-Side Management Regulatory Account;
- (f) Remove the reference to the "Prescribed Standards" from the description of what may be deferred to the Site C Regulatory Account;
- (g) Closure of the Capital Project Investigation Costs Regulatory Account at the end of fiscal 2021; ~~and~~
- (h) Closure of the Rate Smoothing Regulatory Account in fiscal 2020;~~;~~
(i) Closure of the Arrow Water Systems Provision Regulatory Account in fiscal 2020; and
(i)(j) Closure of the Arrow Water Systems Regulatory Account in fiscal 2020.

4.5. The requested depreciation rates for the Burrard synchronous condense facility, for new Water Rights, Infrastructure Rights and LED Streetlights asset classes and for three new asset classes for agreements recognized as leases under IFRS 16, *Leases* are approved on an ongoing basis.

5.6. The requested final OATT rates for fiscal 2020 and fiscal 2021 in Table ~~9-8~~E2 of Appendix E of the Application-Evidentiary Update are approved effective April 1, 2019 and April 1, 2020, as applicable.

6.7. The requested demand side management (DSM) expenditure schedule of ~~\$90.8207.1~~ million in fiscal 2020 and \$89.1 million in fiscal 2021 ~~as set out in Table 10-1 of the Application~~ is accepted.

7.8. The request for reconsideration of Directive 3 of the BCUC's Decision on BC Hydro's Fiscal 2017 to Fiscal 2019 Revenue Requirements Application which directs BC Hydro to file a certificate of public convenience and necessity (CPCN) application for the Northwest Substation Upgrade project is allowed, and Directive 3 is varied to no longer require BC Hydro to file a CPCN for the project.

8.9. The requested reconsideration is allowed with respect to the following directives, which are rescinded:

- (a) Directive 61 of the BCUC's Decision on BC Hydro's Fiscal 2005 to Fiscal 2006 Revenue Requirements Application which directed that a prorated amount of costs from portfolio-level initiatives be added to the cost of each DSM program to assess cost effectiveness; and
- (b) Directive 57 of the BCUC's Decision on BC Hydro's Fiscal 2009 to Fiscal 2010 Revenue Requirements Application which directed that BC Hydro revenue requirement applications filed after January 1, 2011 contain financial information that follows the Uniform System of Accounts.

9.10. BC Hydro is directed to comply with all other directives in the Decision accompanying this order.

Filepath

DATED at the City of Vancouver, in the Province of British Columbia, this (XX) day of (Month Year).

BY ORDER

(X. X. last name)
Commissioner

Attachment Options

DRAFT

Filepath

BC Hydro Fiscal 2020 to Fiscal 2021 Revenue Requirements Application

Appendix C

Updated Cost of Energy Forecast

1 Updated Cost of Energy Forecast

The Cost of Energy forecast has been updated based on the June 2019 Energy Study (previously October 2018 Energy Study), and is found in Appendix A, Schedule 4.0. Consistent with the Application, the updated Cost of Energy forecast is presented in the Gross View,¹ for the test period and summarized in [Table C-1](#) below. This table updates Table 4-2 of Chapter 4 of the Application.

Table C-1 Cost of Energy Forecast (Integrated System and Non-Integrated Areas)

	Cost of Energy (\$millions)	Schedule Reference	F2020 Plan	F2020 EU	Diff	F2021 Plan	F2021 EU	Diff
			1	2	3=2-1	4	5	6=5-4
1	Heritage Energy	4.0L28	350.9	351.2	0.3	350.8	317.7	(33.1)
2	Non-Heritage Energy	4.0L33	1,576.3	1,332.4	(243.9)	1,641.1	1,447.2	(193.9)
3	Market Energy	4.0L38	(40.2)	245.3	285.5	(71.7)	(30.3)	41.4
4	Total	4.0L39	1,887.0	1,928.9	41.9	1,920.2	1,734.6	(185.6)

In fiscal 2020, BC Hydro's total Cost of Energy is forecast to increase by \$41.9 million from the fiscal 2020 Plan. In fiscal 2021, total Cost of Energy is forecast to decrease by \$185.6 million from the fiscal 2021 Plan. Overall, the updated Cost of Energy forecast in the test period represents a decrease of \$143.7 million compared to the forecast in the Application.

One of the drivers of the change in BC Hydro's Cost of Energy forecast is the continuing dry conditions from fiscal 2019 through to fiscal 2020, with low reservoir levels recorded at the end of fiscal 2019 and a reduction in the water supply forecast for fiscal 2020. These dry conditions impact hydro facilities owned by Independent Power Producers (IPPs), as well as facilities owned by BC Hydro. This results in higher cost of Market Energy, with market electricity purchases forecast to increase

¹ The Gross View shows the total costs for each component of the revenue requirements before any forecast transfers to regulatory accounts. In other words, "Gross View" shows the total costs incurred in fiscal 2020 and fiscal 2021.

and surplus sales forecast to decrease. The forecast increase in cost of Market Energy is mitigated by a decrease in costs for IPPs and Long-Term commitments and Water Rentals. Further information is provided in the sections below.

1.1 Cost of Heritage Energy

Cost of Heritage Energy is forecast to increase by \$0.3 million in fiscal 2020 and decrease by \$33.1 million in fiscal 2021, compared to the Application. This is largely driven by lower water rentals during the test period, and lower Non-Treaty Storage and Libby Coordination Agreement costs in fiscal 2021, partially offset by higher Non-Treaty Storage and Libby Coordination Agreement costs in fiscal 2020.

Water rental fees are calculated based on generation volumes from the prior calendar year multiplied by the current year water rental rates. Total water rentals are forecast to be \$329.3 million in fiscal 2020 and \$323.2 million in fiscal 2021, a decrease of \$13.8 million in fiscal 2020 and \$25.9 million in fiscal 2021 compared to the Application. This difference is primarily due to lower hydro generation output in fiscal 2019 and fiscal 2020 than forecast in the Application. Actual hydro generation output in fiscal 2019 was 4,027 GWh lower than the fiscal 2019 Plan, and hydro generation output in fiscal 2020 is expected to decrease by 4,894 GWh compared to the fiscal 2020 Plan in the Application. This is mainly driven by lower inflows constraining hydro generation during the winter of fiscal 2019 and fiscal 2020.

Total costs for Non-Treaty Storage and Libby Coordination Agreements are forecast to be \$11.7 million higher in fiscal 2020 and \$9.3 million lower in fiscal 2021, compared to the Application. Higher water releases occurred during the winter of fiscal 2019 which drew down BC Hydro's storage accounts under these agreements. As a result, BC Hydro needs to store water back into the accounts during fiscal 2020, which increases forecast costs. Higher water releases and lower costs are expected to occur in fiscal 2021.

1.2 Cost of Non-Heritage Energy

Cost of Non-Heritage Energy is forecast to decrease by \$243.9 million in fiscal 2020 and \$193.9 million in fiscal 2021, compared to the Application. This is primarily due to lower costs for IPPs and Long-Term Commitments.

Total costs for IPPs and Long-Term Commitments are forecast to be \$1,294.7 million in fiscal 2020 and \$1,410.8 million in fiscal 2021. This represents a decrease of \$243.8 million in fiscal 2020 and \$190.3 million in fiscal 2021, compared to the forecast in the Application. This reduction is due to a number of factors, such as:

- A change in accounting treatment under IFRS 16 (capital leases) for two Electricity Purchase Agreements not previously identified as capital leases (please refer to Appendix F for further discussion on the adoption of IFRS 16 and its implications);
- Lower forecast inflows for hydro IPPs due to dry weather conditions, as described above;
- Updates to historical average deliveries to incorporate the fiscal 2019 actual deliveries for operating projects, which resulted in a lower IPP forecast compared to the Application; and
- Delays in projects reaching commercial operation.

1.3 Cost of Market Energy

Cost of Market Energy is forecast to increase by \$285.5 million in fiscal 2020 and \$41.4 million in fiscal 2021, compared to the Application. As discussed above, dry weather conditions during the winter of fiscal 2019 have continued into fiscal 2020, increasing the potential need for market electricity purchases and decreasing surplus sales and domestic transmission costs.

BC Hydro Fiscal 2020 to Fiscal 2021 Revenue Requirements Application

Appendix D

Updated Regulatory Account Balances

1 Updated Regulatory Account Balances

[Table D-1](#) below provides BC Hydro's updated forecast fiscal 2020 and fiscal 2021 regulatory account balances as a result of the Evidentiary Update. Updated financial schedules for each of BC Hydro's regulatory accounts are provided in Schedules 2.1 and 2.2 of Appendix A.

**Table D-1 Regulatory Account Balances
Fiscal 2020 to Fiscal 2021 Forecast**

End of Year Balance (\$ million)	Schedule Reference	F2020 Plan	F2020 EU	Diff	F2021 Plan	F2021 EU	Diff
		1	2	3 = 2 - 1	4	5	6 = 5 - 4
Cost of Energy Variance Accounts							
1 Heritage Deferral Account	2.1L20	(198)	(218)	(20)	0	0	0
2 Non-Heritage Deferral Account	2.1L21	52	101	49	(0)	0	0
3 Trade Income Deferral Account	2.1L22	(12)	(103)	(91)	(0)	(0)	(0)
4 Total		(158)	(219)	(61)	(0)	0	0
5 Non-Current Pension Costs	2.2L187	(19)	359	378	(35)	302	337
6 Debt Management	2.2L199	(248)	276	524	(235)	289	524
7 Other Regulatory Accounts		4,057	4,070	13	3,928	3,893	(35)
8 Total	2.1L23+2.2L203	3,632	4,486	854	3,658	4,484	826

Approximately two-thirds of the \$854 million increase in the forecast fiscal 2020 ending regulatory account balance is driven by variances for fiscal 2019 (i.e., actual results compared to the fiscal 2019 forecast in the Application). This variance was largely driven by increases in the Debt Management and Non-Current Pension Costs regulatory accounts, as discussed further below.

Heritage Deferral Account - the forecast fiscal 2020 credit balance in the Heritage Deferral Account is higher than in the Application. This is primarily due to higher than forecast reductions to the account in fiscal 2019 resulting from higher recoveries associated with Non-Treaty Storage and Libby Coordination agreements. The higher than forecast reductions are partially offset by higher than forecast market electricity purchases in fiscal 2019.

Non-Heritage Deferral Account - the forecast fiscal 2020 balance in the Non-Heritage Deferral Account is higher than in the Application, primarily due to impacts from the full implementation of IFRS 16 at April 1, 2019, following BC Hydro's completed accounting assessment, as discussed further in Appendix F. This was partially offset by higher than forecast reductions to the account in fiscal 2019 resulting from lower than forecast cost of energy for IPPs are Long-Term commitments.

Trade Income Deferral Account - the forecast fiscal 2020 credit balance in the Trade Income Deferral Account is higher than in the Application, primarily due to higher than forecast Powerex Net Income in fiscal 2019, as discussed further in section 1.6 of the Evidentiary Update.

Non-Current Pension Costs Regulatory Account - the forecast fiscal 2020 and fiscal 2021 balance in the Non-Current Pension Costs Regulatory Account is higher than in the Application, primarily due to a non-cash actuarial loss in fiscal 2019 due to a decrease in the discount rate. The discount rate is driven by market conditions and is determined by BC Hydro's external actuary. It is not controllable by BC Hydro as it is based on 'AA' Canadian Corporate bonds. A 1 per cent change in discount rates results in a \$500 million to \$600 million actuarial gain/loss. These gains/losses are amortized over 13 years, which is the expected average remaining service life of employees.

Debt Management Regulatory Account - the forecast fiscal 2020 and fiscal 2021 balance in the Debt Management Regulatory Account is higher than in the Application, primarily due to a decrease in forward interest rates, resulting in a decrease in the fair value of financial contracts that hedge the interest rate on future debt issuances. The increase is mostly non-cash (only a small portion relates to hedges that have realized and were settled in cash) and will be offset by lower finance charges when the hedged future debt is issued at lower interest rates. A

1 per cent change in forward interest rates results in an \$800 million to \$900 million increase/decrease in the fair value of the financial contracts that hedge interest rates on future debt issuances. Any realized gains or losses on interest rate hedges are amortized starting in the next test period over the remaining term of the underlying debt (e.g., 10 to 30 years). These financial contracts were not settled prior to the start of the test period. Therefore, the amortization of the Debt Management Regulatory Account for the test period is unchanged from the Application.

[Table D-2](#) below provides a more detailed view of the regulatory account balances to the end of fiscal 2024. This table updates Table 7-2 of Chapter 7 of the Application.

**Table D-2 Regulatory Account Balances
Fiscal 2017 to Fiscal 2019 Actual and
Fiscal 2020 to Fiscal 2024 Forecast**

	Schedule	F2017	F2018	F2019	F2020	F2021	F2022	F2023	F2024
(\$ million)	Reference	Actual	Actual	Actual	Update	Update	Forecast	Forecast	Forecast
		1	2	3	4	5	6	7	8
Cost of Energy Variance Accounts									
1 Heritage Deferral Account	2.1L20	(53)	(104)	(485)	(218)	0	(0)	(0)	(0)
2 Non-Heritage Deferral Account	2.1L21	756	463	76	101	0	(16)	(22)	(24)
3 Trade Income Deferral Account	2.1L22	194	127	(259)	(103)	(0)	0	0	0
Total	2.1L23	897	487	(668)	(219)	0	(16)	(22)	(24)
Other Cash Variance Accounts									
4 Storm Restoration Costs	2.2L80	39	46	58	29	0	(0)	(0)	0
5 Amortization of Capital Additions	2.2L83	(9)	(5)	18	9	0	0	0	0
6 Total Finance Charges	2.2L84	(215)	(139)	20	10	(0)	0	0	0
7 Rock Bay Remediation	2.2L90	(23)	(20)	(21)	(10)	(0)	(0)	(0)	(0)
8 Arrow Water Systems	2.2L93	0	0	0	0	0	(0)	(0)	(0)
9 Remediation	2.2L95	(16)	(29)	(31)	(15)	(0)	(0)	(0)	(0)
10 Real Property Sales	2.2L97	28	38	49	42	34	26	18	9
11 Dismantling Cost	2.2L200	0	35	48	24	0	(0)	(0)	(0)
12 Customer Crisis Fund	2.2L202	0	0	(3)	(3)	(3)	(4)	(4)	(4)
13 Mining Customer Payment Plan		0	0	0	0	0	0	0	0
Total		(196)	(73)	140	86	31	22	14	5
Non-Cash Variance Accounts									
14 Foreign Exchange Gains/Losses	2.2L78	(66)	(31)	12	9	8	8	7	6
15 Non-Current Pension Costs	2.2L87	511	303	485	359	302	251	199	148
16 PEB Current Pension Costs	2.2L201	0	3	(2)	(1)	0	0	0	0
17 Debt Management	2.2L89	(187)	(158)	163	276	289	296	298	294
Total		258	118	659	643	599	555	504	448
Benefit Matching Accounts									
18 DSM	2.2L73	916	902	915	920	912	896	869	841
19 First Nations Costs	2.2L74	124	104	85	71	56	38	25	14
20 Site C	2.2L76	453	472	491	508	525	540	551	556
21 Future Removal and Site Restoration (closed)	2.2L77	3	(0)	0	0	0	0	0	0
22 Pre-1996 Contributions in Aid of Construction	2.2L79	91	88	83	78	73	68	63	58
23 Capital Project Investigation Costs	2.2L81	20	15	10	5	0	0	0	0
24 SMI	2.2L85	261	239	217	196	174	152	130	109
Total		1,868	1,821	1,802	1,779	1,739	1,694	1,638	1,577
Non-Cash Provisions									
25 First Nations Provisions	2.2L75	409	414	420	423	428	433	432	428
26 Environmental Provisions	2.2L89	333	310	279	236	196	172	149	131
27 Arrow Water Systems Provision	2.2L94	4	3	0	0	0	(0)	(0)	(0)
Total		746	727	699	659	624	605	581	559
Rate Smoothing Accounts									
28 Rate Smoothing	2.2L86	489	815	0	0	0	0	0	0
Total		489	815	0	0	0	0	0	0
IFRS Transition Accounts									
29 IFRS Property, Plant and Equipment	2.2L91	962	1,025	1,064	1,079	1,071	1,039	1,007	976
30 IFRS Pension	2.2L92	574	535	497	459	421	382	344	306
Total		1,535	1,561	1,561	1,538	1,491	1,421	1,352	1,282
Total	2.1L23+2.2L203	5,597	5,454	4,193	4,486	4,484	4,282	4,066	3,847

[Table D-3](#) below sets out the updated baseline forecast amounts for regulatory accounts and provides the differences between the amounts in the Evidentiary Update and the amounts in the Application. The variances deferred to BC Hydro's regulatory accounts will be determined from these updated baseline forecast amounts. This table updates Table 7-3 of Chapter 7 of the Application.

**Table D-3 Fiscal 2020 to Fiscal 2021 Baseline
Forecast Amounts for Regulatory
Accounts**

Line	(\$ million)	Schedule Reference	F2020 Plan	F2020 EU	Diff	F2021 Plan	F2021 EU	Diff
			1	2	3 = 2 - 1	4	5	6 = 5 - 4
	Heritage Deferral Account							
1	COE Subject to Deferral to HDA	4.0 L66	327.7	581.7	254.0	294.2	294.6	0.4
	Non-Heritage Deferral Account							
2	COE Subject to Deferral to NHDA	4.0 L80	1,571.0	1,357.5	(213.5)	1,637.2	1,451.4	(185.8)
3	Total Rate Revenue	1.0 L23	5,256.5	5,223.9	(32.6)	5,288.3	5,198.4	(89.9)
4	External OATT	15.0 L4	15.4	15.9	0.5	15.4	15.9	0.5
5	NTL Supplemental Charge Revenue	15.0 L9	2.3	2.3	0.0	2.3	2.3	0.0
	Trade Income Deferral Account							
6	Trade Income	1.0 L17	120.6	120.6	0.0	120.6	120.6	0.0
	Other Regulatory Accounts							
7	Non-Current PEB - Pension	8.0 L17	(33.2)	(36.5)	(3.3)	(36.7)	(42.2)	(5.5)
8	Current PEB - Operating Cost	N/A	62.1	78.0	15.9	63.4	79.5	16.1
9	Storm Restoration Costs	N/A	17.8	17.8	0.0	17.8	17.8	0.0
10	Total Finance Charges	8.0 L32-L16-L17	729.5	770.9	41.4	697.8	736.8	39.0
11	Amortization of Capital Additions	13.0 L35	28.6	28.6	0.0	80.7	80.7	0.0
12	Net Gain on Property Sales	5.0 L76	10.0	10.0	0.0	10.0	10.0	0.0
13	Dismantling Cost	5.0 L72:L75	67.0	67.0	0.0	43.0	43.0	0.0

BC Hydro Fiscal 2020 to Fiscal 2021 Revenue Requirements Application

Appendix E

Updated Transmission Revenue Requirement

1 Transmission Revenue Requirement

In the Evidentiary Update, BC Hydro is updating the Open Access Transmission Tariff (**OATT**) rates required to recover its Transmission Revenue Requirement. The Transmission Revenue Requirement and OATT Rates are summarized in Schedule 3.4 of Appendix A of the Evidentiary Update.

The table below updates the cost components which comprise the Transmission Revenue Requirement, based on the Evidentiary Update. This table updates Table 9-1 of Chapter 9 of the Application. As shown in the table below, the Transmission Revenue Requirement has increased by \$43.4 million or 4.1 per cent in fiscal 2020 and \$42.2 million or 4.0 per cent in fiscal 2021, compared to the amounts in the Application. These increases are primarily due to the increases in finance charges directly assigned to Transmission, an increase in the return on equity assigned to Transmission, and an increase in business support cost assigned to Transmission. These changes are described in greater detail below.

Table E-1 Transmission Revenue Requirement

		F2020			F2021		
		Plan	Evidentiary Update	Diff	Plan	Evidentiary Update	Diff
		1	2	3	4	5	6
1	Operating Cost	252.1	252.7	0.6	256.5	257.1	0.6
2	Taxes	157.6	157.6	-	163.7	163.7	-
3	Amortization	235.0	233.5	(1.4)	237.3	236.1	(1.2)
4	Finance Charges	223.3	243.9	20.7	209.0	227.6	18.6
5	Return on Equity	227.9	236.1	8.1	224.7	232.9	8.1
6	Business Support Cost	188.2	205.1	17.0	195.2	212.1	16.9
7	Internal Allocations to Transmission						
8	Generation Ancillary Services	2.8	2.8	-	2.8	2.8	-
9	Transmission Capitalized Overhead	(16.1)	(16.1)	-	(16.3)	(16.3)	-
10	Transmission RSRA Writeoff	-	-	-	-	-	-
11	Gross Transmission Costs	1,270.8	1,315.7	44.9	1,273.0	1,316.1	43.1
12	Less Internal Allocations from Transmission						
13	Generation Related Transmission Assets	(43.3)	(43.3)	-	(43.3)	(43.3)	-
14	Generation Real Time Dispatch	(2.3)	(2.4)	(0.1)	(2.3)	(2.4)	(0.1)
15	Distribution Real Time Dispatch	(20.0)	(20.7)	(0.7)	(20.4)	(21.1)	(0.7)
16	Substation Distribution Assets	(126.5)	(127.4)	(1.0)	(128.1)	(128.5)	(0.4)
17	Less Miscellaneous Revenues						
18	Fortis General Wheeling Agreement	(5.2)	(5.2)	-	(5.3)	(5.3)	-
19	Secondary Revenues	(6.0)	(6.0)	-	(6.2)	(6.2)	-
20	Interconnections	(2.2)	(2.2)	-	(2.2)	(2.2)	-
21	Amortization of Contributions	(14.8)	(14.6)	0.3	(15.3)	(15.0)	0.3
22	NTL Supplemental Charge	(2.3)	(2.3)	-	(2.3)	(2.3)	-
23	Subtotal	(222.5)	(224.0)	(1.5)	(225.4)	(226.3)	(0.9)
24	Transmission Revenue Requirement	1,048.3	1,091.7	43.4	1,047.6	1,089.9	42.2

As shown on line 38 of Schedule 8.0 of Appendix A, the finance charges allocated to Transmission increased by \$20.7 million in fiscal 2020 and \$18.6 million in fiscal 2021. This increase is due to an overall increase in finance charges (see section 1.5 of the Evidentiary Update) as well as an increase to the proportion of finance charges assigned to Transmission. Finance charges are allocated based on a rate base. As shown on line 34 of Schedule 8.0 of Appendix A, the proportion of Rate Base allocated to Transmission increased by 1.1 per cent in both fiscal 2020 and fiscal 2021. This increase results from a reclassification of the Altagas contribution to the Northwest Transmission Line due to transition to IFRS. Contributions to aid in the construction of the Transmission system have been reclassified from Transmission contribution in aid of construction to other non-current liabilities and accounts payable for the current portion.

As shown on line 42 of Schedule 9.0 of Appendix A of the Evidentiary Update, the increase to the proportion of Rate Base allocated to Transmission also results in an increase to return on equity allocated to Transmission of \$8.1 million in both fiscal 2020 and fiscal 2021.

As shown on line 45 of Schedule 3.1 of Appendix A, Business Support costs allocated to transmission have increased by \$17.0 million in fiscal 2020 and \$16.9 million in fiscal 2021. This is primarily due to increases in current pension service costs (see section 1.3 of the Evidentiary Update) and higher recoveries from the Non-Current Pension Costs Regulatory Account (see Appendix D).

The table below provides BC Hydro's updated proposed OATT Rates, based on the updated Transmission Revenue Requirement. This table updates Table 9-8 of Chapter 9 of the Application.

Table E-2 Proposed OATT Rates Fiscal 2020 to Fiscal 2021

	Rate Schedule	Rate Class	Ref	F2020			F2021		
				Plan	Evidentiary Update	Diff	Plan	Evidentiary Update	Diff
				1	2	3	4	5	6
1	Attachment H	NITS Revenue Requirement (\$)	Schedule 3.4 L32	928,236,000	967,788,000	39,552,000	926,484,000	965,040,000	38,556,000
2	RS 00	NITS Monthly Rate (\$)	Schedule 3.4 L33	77,353,000	80,649,000	3,296,000	77,207,000	80,420,000	3,213,000
3	RS 01	Long Term Firm Point-to-Point							
4		Yearly - \$/MW of Reserved Capacity per year	Schedule 3.4 L41	78,433	81,695	3,262	78,375	81,546	3,171
5		Short Term Firm and Non-Firm Maximum Price for Delivery							
6		Monthly - \$/MW of Reserved Capacity per month	Schedule 3.4 L42	6,536.12	6,807.92	271.80	6,531.23	6,795.47	264.24
7		Weekly - \$/MW of Reserved Capacity per week	Schedule 3.4 L43	1,508.34	1,571.06	62.72	1,507.21	1,568.19	60.98
8		Daily - \$/MW of Reserved Capacity per day	Schedule 3.4 L44	214.89	223.82	8.93	214.73	223.41	8.68
9		Hourly - \$/MW of Reserved Capacity per hour	Schedule 3.4 L45	8.95	9.33	0.38	8.95	9.31	0.36
10	RS 03	Scheduling, System Control & Dispatch Service (\$)							
11		per MW of Reserved Capacity per hour	Schedule 3.4 L48	0.133	0.137	0.004	0.136	0.140	0.004

BC Hydro Fiscal 2020 to Fiscal 2021 Revenue Requirements Application

Appendix F

Implementation of IFRS 16 Update

As discussed in section 8.13.3 of Chapter 8 of the Application, the IFRS 16 lease impacts included in the Application were estimates as the standard was not effective until April 1, 2019 and BC Hydro had not completed its impact assessment. BC Hydro has now completed its implementation of IFRS 16 and the revised impact of the adoption at April 1, 2019 compared to the estimate provided in the Application is shown in [Table F-1](#). The resulting net change of \$82.8 million has been included as an addition to the Non-Heritage Deferral Account.

**Table F-1 Electricity Purchase Agreements –
 Comparison of Forecast Adjustment to
 Actual Impact**

Financial Statement Item Debit/(Credit)	IFRS 16 Adjustment at April 1, 2019 (\$ million)	
	Application Forecast	Actual
Prepaid Lease	(17.7)	(17.7)
Property, Plant and Equipment	(617.7)	(617.7)
Right-of-Use Assets	93.1	1,428.4
Lease Obligations	560.4	(857.8)
Net Change	(18.0)	64.8

[Table F-2](#) below shows the net impact of the completion of IFRS 16 implementation on BC Hydro's revenue requirements in fiscal 2020 and fiscal 2021, compared to the Application.

**Table F-2 IFRS 16 Expenses – Forecast Compared
 to Actual**

(\$ million)	Fiscal 2020	Fiscal 2021
Cost of Energy	(86.4)	(87.7)
Amortization	58.8	59.9
Finance Charges	44.3	43.3
Net Impact	16.6	15.5

BC Hydro Fiscal 2020 to Fiscal 2021 Revenue Requirements Application

Appendix G

Fiscal 2019 Variance Explanations

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1 Introduction

This appendix provides variance explanations between the plan amounts in the Fiscal 2017 to Fiscal 2019 Revenue Requirements Application (**Previous Application**) and the actual results for fiscal 2019.

2 Energy Sales and Revenue Variance Explanations

Chapter 3 of the Application addresses BC Hydro's load and revenue forecast for the test period. This section compares domestic energy sales and revenue actual amounts for fiscal 2019 with the fiscal 2019 amounts from the Previous Application (**fiscal 2019 RRA Plan**).

Load and revenues always have a degree of variability between forecast and actual amounts, as described below. These variances are captured by the Cost of Energy Variance Regulatory accounts, so that customers only pay actual costs.

2.1 Domestic Energy Sales Variance Explanations – Fiscal 2019

[Table G-1](#) compares fiscal 2019 domestic energy sales actual amounts (in GWh) against the fiscal 2019 RRA Plan, with variance explanations provided below the table.

**Table G-1 Fiscal 2019 Domestic Energy Sales
Variance**

(GWh)	Schedule Reference	F2019			
		RRA	Actual	Diff	% Diff
		1	2	3 = 2 - 1	4 = 3 / 1
1 Residential	14.0 L1	18,250	18,000	(250)	-1.4%
2 Light Industrial and Commercial	14.0 L2	18,899	19,007	108	0.6%
3 Large Industrial	14.0 L3+L9	13,882	13,896	15	0.1%
4 Other	14.0 L4 to L8	1,634	1,510	(124)	-7.6%
5 Total	14.0 L10	52,664	52,413	(251)	-0.5%

Overall, actual domestic energy sales in fiscal 2019 were 251 GWh (or 0.5 per cent) lower than fiscal 2019 RRA Plan.

Actual residential sales were 250 GWh (or 1.4 per cent) lower than the fiscal 2019 RRA Plan. The residential sales forecast is based on three main variables:

- Number of accounts;
- Electricity sales per account (use per account); and
- Temperature.

The residential sales variance was related to a lower than expected usage per residential account. The lower usage per account is likely due to a number of factors including higher Demand-Side Management savings, denser housing development (more multiple unit dwellings), fewer people per account, and changes in appliance mix resulting in more efficient appliances (appliance stock turnover). The total number of residential accounts was 2,000 (or 0.1 per cent) higher than forecast in fiscal 2019 and temperatures were slightly colder than normal during the year. As such, temperature and the number of accounts do not account for the negative sales variance.

Actual light industrial and commercial sales were 108 GWh (or 0.6 per cent) higher than forecast due to higher sales in the light industrial sector. This variance in the light industrial sector reflects continued strong growth in the B.C. economy, which has been reflected in other economic indicators such as low unemployment and consistent GDP growth. The commercial sector had a small negative variance.

Actual large industrial sales were 15 GWh (or 0.1 per cent) higher than the fiscal 2019 RRA Plan.

Actual energy sales to the Other customer sector were 124 GWh (or 7.6 per cent) lower than the fiscal 2019 RRA Plan, primarily due to lower than expected sales to FortisBC.

2.2 Domestic Revenue Variance Explanations – Fiscal 2019

[Table G-2](#) compares fiscal 2019 domestic revenue actual amounts against the fiscal 2019 RRA Plan, with variance explanations provided below the table.

Table G-2 Fiscal 2019 Domestic Revenues – Variance

(\$ million)	Schedule Reference	F2019			
		RRA	Actual	Diff	% Diff
		1	2	3 = 2 - 1	4 = 3 / 1
Residential	14.0 L11	2,067.9	2,025.2	(42.7)	-2.1%
Light Industrial and Commercial	14.0 L12	1,821.9	1,832.3	10.4	0.6%
Large Industrial	14.0 L13+L19	840.9	831.4	(9.5)	-1.1%
Other	14.0 L14 to L18	129.1	137.7	8.6	6.7%
Subtotal	14.0 L20	4,859.8	4,826.6	(33.2)	-0.7%
Revenue from Deferral Rider	14.0 L21	241.8	240.6	(1.2)	-0.5%
Total	14.0 L22	5,101.6	5,067.2	(34.4)	-0.7%

Actual domestic revenues in fiscal 2019 were \$34 million (or 0.7 per cent) lower than the fiscal 2019 RRA Plan, with lower residential revenues and slightly lower large industrial revenues partially offset by higher light industrial and commercial revenue and higher other revenue. Lower residential revenue was driven by lower load, as described in section [2.1](#) above. Light industrial and commercial revenue was higher due to higher load, as described in section [2.1](#) above. Lower large industrial revenue was driven by a lower average rate, due to a different mix of customer rates than was projected in the fiscal 2019 Plan. Other revenue was higher mainly due to the adoption of IFRS 15, Revenue from Contracts with Customers, as described in section 8.13 of Chapter 8 of the Application. The adoption of IFRS 15 resulted in a higher price per MWh for sales to the City of Seattle and was partially offset by lower sales to FortisBC.

3 Cost of Energy Variance Explanations (Schedule 4.0)

Table G-3 Fiscal 2019 Cost of Energy Variances

(\$ million)	Schedule Reference	F2019			
		RRA	Actual	Diff	% Diff
		1	2	3=2-1	4=3/1
Heritage Energy					
1 Water Rentals	4.0 L1	356.4	363.1	6.7	2%
2 Natural Gas for Thermal Generation	4.0 L2	10.7	7.6	(3.1)	-29%
3 Domestic Transmission - Other	4.0 L3	22.1	22.3	0.2	1%
4 Non-Treaty Storage and Libby Coordination Agreements	4.0 L4	(7.2)	(181.9)	(174.7)	2431%
5 Remissions and Other	4.0 L5	(33.1)	(33.9)	(0.8)	2%
6 Subtotal	4.0 L6	349.0	177.2	(171.8)	-49%
Non-Heritage Energy					
7 IPPs and Long-Term Commitments	4.0 L7	1,439.3	1,247.2	(192.1)	-13%
8 Non-Integrated Area	4.0 L8	31.1	28.9	(2.2)	-7%
9 Gas & Other Transportation	4.0 L9	6.1	9.4	3.3	54%
10 Water Rentals (Waneta 2/3)	4.0 L10	0.0	2.4	2.4	N/A
11 Subtotal	4.0 L11	1,476.5	1,287.9	(188.6)	-13%
Market Energy					
12 Market Electricity Purchases	4.0 L12	35.9	125.0	89.1	248%
13 Surplus Sales	4.0 L13	(129.2)	(115.0)	14.2	-11%
14 Net Purchases (Sales) from Powerex	4.0 L14	0.7	25.0	24.3	3276%
15 Domestic Transmission - Export	4.0 L15	29.9	18.5	(11.4)	-38%
16 Subtotal	4.0 L16	(62.6)	53.5	116.1	-185%
17 Total Gross Cost of Energy	1.0 L1	1,762.9	1,518.7	(244.2)	-14%

Fiscal 2019 actual gross Cost of Energy was \$244.2 million or 14 per cent lower than the fiscal 2019 RRA Plan. This was primarily due to:

- Line 4 - Higher recoveries from water transactions associated with Non-Treaty Storage and Libby Coordination agreements due to high water releases that primarily occurred in July 2018, August 2018, and February 2019 when market prices were high;
- Line 7 - Lower costs from Independent Power Producers primarily resulting from lower deliveries from hydro projects due to low water inflows, delayed Commercial Operation Date for several projects, suspension of the Standing Offer Program, lower deliveries from wind projects, and the termination of several Electricity Purchase Agreements; and
- Line 15 - Lower domestic transmission charges as a result of fewer surplus sales during the year.

Partially offset by:

- Line 12 - Higher market electricity purchases required to meet domestic load requirements due to lower water inflows;
- Line 13 - Lower revenues from surplus sales primarily due to lower water inflows and lower purchases from Independent Power Producers, as discussed above; and
- Line 14 - Higher net purchases from Powerex due to limited opportunities to export energy because of low water levels.

4 Operating Costs and Provisions Variance Explanations (Schedule 5.0)

Table G-4 Fiscal 2019 Operating Costs and Provisions Variances

(\$ million)	Schedule Reference	F2019			
		RRA	Actual	Diff	% Diff
		1	2	3=2-1	4=3/1
1 Integrated Planning	5.0 L1	270.1	285.9	15.8	6%
2 Capital Infrastructure Project Delivery	5.0 L2	81.9	85.9	4.0	5%
3 Operations	5.0 L3	216.2	215.6	(0.6)	0%
4 Safety	5.0 L4	54.9	53.6	(1.3)	-2%
5 Finance, Technology, Supply Chain	5.0 L5	265.0	261.2	(3.8)	-1%
6 People, Customer, Corporate Affairs	5.0 L6	122.5	105.5	(17.0)	-14%
7 Other	5.0 L7	(251.6)	(250.5)	1.0	0%
8 F17-F19 RRA Compliance Filing Adjustment	5.0 L8	10.4	-	(10.4)	-100%
9 Base Operating Costs	5.0 L9	769.5	757.2	(12.2)	-2%
10 IFRS Ineligible Capitalized Costs	5.0 L10	147.7	147.7	-	0%
11 Independent Power Producer Capital Leases	5.0 L11	54.3	54.4	0.0	0%
12 Waneta 2/3	5.0 L12	-	3.7	3.7	N/A
13 Customer Crisis Fund	5.0 L13	-	4.1	4.1	N/A
14 Net Operating Costs	5.0 L14	202.0	209.8	7.8	4%
15 Deferred Account Additions	5.0 L18	-	(0.7)	(0.7)	N/A
16 Regulatory Account Additions	5.0 L29	197.9	198.7	0.8	0%
17 Subtotal		197.9	198.0	0.1	0%
18 Total Gross Operating Costs	5.0 L30	1,169.4	1,165.1	(4.3)	0%
19 Net Provisions & Other	5.0 L43	65.7	95.9	30.2	46%
20 Deferral Account Additions - Provisions & Other	5.0 L45	-	-	-	N/A
21 Regulatory Account Additions - Provisions & Other	5.0 L52	(14.0)	16.0	30.0	-215%
22 Total Gross Provisions & Other	5.0 L53	51.7	111.9	60.3	117%
23 Total Gross Operating Costs and Provisions	1.0 L2	1,221.0	1,277.0	56.0	5%

Fiscal 2019 actual gross Operating Costs and Provisions were \$56.0 million or 5 per cent higher than fiscal 2019 RRA Plan. Of this amount, \$30.2 million (line 19 in

[Table G-4](#) above) was related to higher net provisions, \$30.0 million (line 21 in [Table G-4](#) above) was related to higher regulatory account additions for provisions. These amounts were partially offset by \$12.2 million (line 9 in [Table G-4](#) above) related to lower base operating costs.

Variances of \$30.2 million related to net provisions and other were primarily due to:

- Higher capital asset retirements and project write-offs of \$21 million primarily due to partial project costs being written off as a result of scope changes or revisiting leading alternatives on certain projects based on higher project cost estimates. This included \$4.6 million related to the Ruskin Dam and Powerhouse Upgrade Project for the costs of an engineering study, which concluded that \$50 million in crest block reinforcement works were not required and could be removed from the project scope. As the scope was not proceeding, the costs that were already incurred related to it were not capital in nature and needed to be written off;
- Higher litigation costs of \$5.2 million related to a capital project; and
- Other variances, totalling \$4.0 million.

Variances of \$30.0 million related to regulatory account additions for provisions and other were primarily due to:

- An increase in the Real Property Sales Regulatory Account of \$23.4 million due to surplus property sales being delayed to future years;
- An increase in the Dismantling Costs Regulatory Account of \$11.3 million primarily due to higher transmission and distribution work programs and the associated removal of end of life plant and equipment; and
- Other variances, totalling \$2.4 million.

Partially offset by:

- A decrease in the Environmental Provisions Regulatory Account of \$7.1 million, resulting from a decrease to the Rock Bay provision of \$8.8 million and a decrease in Asbestos Remediation provision of \$3.1 million due to changes in project cost estimates. This was partially offset by an increase in the Polychlorinated Biphenyl provision of \$4.8 million mainly due to a decrease in the discount rate (resulting in an increase in the present value of the forecast remediation expenditures).

Variances of \$12.2 million related to base operating costs were primarily due to lower than planned expenditures on external services, and higher external recoveries from contributions to the maintenance of the power system for poles that are jointly-owned.

Individual variances within the Business Groups (lines 1 through 7 in [Table G-4](#) above) include reallocation of costs related to a reorganization which had a net zero impact to BC Hydro (line 9 in [Table G-4](#) above).

5 Capital Expenditures and Capital Additions Variance Explanations

The following tables and discussion provide information on the variances for BC Hydro's fiscal 2019 actual capital expenditures and capital additions compared to the fiscal 2019 RRA Plan. The fiscal 2019 RRA Plan filed in the Fiscal 2017 to Fiscal 2019 Revenue Requirements Application was based on a Currency Date of March 31, 2016.

On an annual basis, BC Hydro manages over 900 projects and programs in various project and program phases. Capital expenditures and capital additions in a fiscal year are impacted by a number of factors that may give rise to variances from plan,

including project progression and timing, potential changes in scope to meet business requirements, and cost changes due to market conditions or other factors.

In addition, capital projects frequently take several years to complete, and any variances from plan in a particular year may be offset by project expenditures and additions in a subsequent year. While year-over-year capital project cash flows may vary from annual plan amounts, overall BC Hydro is delivering its projects on budget as reported in BC Hydro's Service Plan Budget to Actual Cost performance metric.

In general, explanations are provided where variances between actual and planned amounts are greater than 10 per cent, with a minimum variance threshold of \$10 million. Variances and variance explanations are provided in the sub-sections below for each main asset category.

The actual capital additions information has been presented using the same classification as the planned capital additions as presented in the tables in Chapter 6 of BC Hydro's Fiscal 2020 to Fiscal 2021 Revenue Requirements Application.

5.1 Overall Capital Expenditures and Additions Variance Explanations

[Table G-5](#) and [Table G-6](#) below provide BC Hydro's fiscal 2019 capital expenditures and capital additions by main asset category, including the Site C Project and the Waneta 2/3 Interest Acquisition.

Overall, the fiscal 2019 capital expenditures and capital additions were above the fiscal 2019 RRA Plan primarily due to:

- The Waneta 2/3 Interest Acquisition which was not included in BC Hydro's Fiscal 2019 RRA Plan as it was not contemplated at the time of filing; and

- An increase in Site C Project expenditures based on the revised budget of \$10.7 billion, including project reserve, approved by BC Hydro's Board of Directors in February 2018.

Table G-5 Fiscal 2019 Capital Expenditures Variances

(\$ million)	F2019			
	RRA	Actual	Diff	% Diff
	1	2	3=2-1	4=3/1
Generation	425.0	370.3	(54.7)	-13%
Site C Project	829.2	1,116.7	287.5	35%
Waneta 2/3 Interest Acquisition	-	1,218.8	1,218.8	-
Transmission & Distribution	963.7	920.0	(43.7)	-5%
Business Support				
Technology	78.8	84.3	5.5	7%
Properties	88.3	48.4	(39.9)	-45%
Fleet/Other	39.6	58.2	18.6	47%
Total Gross	2,424.6	3,816.8	1,392.2	57%
Less: Contribution in Aid	(106.5)	(185.3)	(78.8)	74%
Total	2,318.1	3,631.5	1,313.4	57%

Table G-6 Fiscal 2019 Capital Additions Variances

(\$ million)	F2019			
	RRA	Actual	Diff	% Diff
	1	2	3=2-1	4=3/1
Generation	1,332.3	1,185.5	(146.8)	-11%
Site C Project	-	-	-	-
Waneta 2/3 Interest Acquisition	-	1,220.3	1,220.3	-
Transmission & Distribution	871.8	977.6	105.8	12%
Business Support				
Technology	112.6	64.1	(48.5)	-43%
Properties	25.5	33.0	7.6	30%
Fleet/Other	45.7	72.5	26.8	59%
Total Gross	2,387.8	3,553.0	1,165.1	49%
Less: Contribution in Aid	(84.6)	(135.0)	(50.4)	60%
Total	2,303.2	3,418.0	1,114.7	48%

5.2 Generation Capital Expenditures and Additions Variance Explanations

Generation capital expenditures and capital additions in fiscal 2019 are presented in [Table G-7](#) and [Table G-8](#) below. Results exclude amounts for the Site C Project and the Waneta 2/3 Interest Acquisition, which are presented separately in sections [5.6](#) and [5.7](#) below.

Table G-7 Fiscal 2019 Generation Capital Expenditures Variances (excluding Site C Project and Waneta 2/3 Interest Acquisition)

(\$ million)	F2019			
	RRA	Actual	Diff	% Diff
	1	2	3=2-1	4=3/1
Hydroelectric Generation				
Growth	0.7	5.6	4.9	693%
Redevelopment / Rehabilitation	121.9	104.5	(17.4)	-14%
Dam Safety	124.3	35.6	(88.7)	-71%
Sustaining - Other	238.6	217.9	(20.7)	-9%
Total Hydroelectric Generation	485.5	363.6	(122.0)	-25%
Total Non-Integrated Areas	6.6	1.3	(5.3)	-80%
Total Thermal Generation	6.8	5.5	(1.4)	-20%
Less: Portfolio Risk Adjustment	(74.0)	-	74.0	-
Total Gross	425.0	370.3	(54.7)	-13%
Less: Contribution in Aid	-	(0.4)	(0.4)	-
Total	425.0	369.9	(55.1)	-13%

**Table G-8 Fiscal 2019 Generation Capital Additions
Variances (excluding Site C Project and
Waneta 2/3 Acquisition)**

(\$ million)	F2019			
	RRA	Actual	Diff	% Diff
	1	2	3=2-1	4=3/1
Hydroelectric Generation				
Growth	0.2	(0.3)	(0.5)	-250%
Redevelopment / Rehabilitation	955.5	951.8	(3.7)	0%
Dam Safety	87.5	52.5	(35.0)	-40%
Sustaining - Other	268.1	153.6	(114.5)	-43%
Total Hydroelectric Generation	1,311.3	1,157.6	(153.7)	-12%
Total Non-Integrated Areas	4.2	11.1	6.9	164%
Total Thermal Generation	16.8	16.8	-	-
Less: Portfolio Risk Adjustment	-	-	-	-
Total Gross	1,332.3	1,185.5	(146.8)	-11%
Less: Contribution in Aid	-	(0.4)	(0.4)	-
Total	1,332.3	1,185.1	(147.2)	-11%

Growth Capital

In general, when excluding the Site C Project and the Waneta 2/3 Interest Acquisition, planned capital expenditures and additions for Generation Growth Capital are a small component of the annual capital plan. The majority of the capital investments in the Generation portfolio are driven by the need to address issues and risks associated with existing facilities.

Fiscal 2019 capital expenditures were \$4.9 million or 693 per cent above the fiscal 2019 RRA Plan. This was primarily because:

- The Mica Unit 5 and Unit 6 Project was \$2.8 million above plan due to remaining work being delayed from fiscal 2018 to fiscal 2019; and
- The Revelstoke Unit 6 Installation Project was \$2 million above plan due to spending related to the Environmental Assessment Certificate and additional Water Licence being delayed to fiscal 2019 because the Environmental

Assessment Office and Comptroller of Water Rights required additional time to review the applications.

Fiscal 2019 capital additions were comparable to the fiscal 2019 RRA Plan.

Redevelopment/ Rehabilitation

Fiscal 2019 capital expenditures were \$17.4 million or 14 per cent below the fiscal 2019 RRA Plan. This was primarily because:

- The John Hart Generating Station Replacement project was \$53.3 million below plan due to more work than planned being completed in fiscal 2017 and fiscal 2018;
- The Ruskin Dam and Powerhouse Upgrade project was \$21.5 million above plan due to contractor delays related to construction work on the generating units which had been planned to occur in previous fiscal years and trailing work; and
- The remaining variance of \$14.4 million is due to smaller variances on various projects.

Fiscal 2019 capital additions were comparable to the fiscal 2019 RRA Plan.

Dam Safety

Fiscal 2019 capital expenditures were \$88.7 million or 71 per cent below the fiscal 2019 RRA Plan. This was primarily because:

- The WAC Bennett Dam Rip Rap Upgrade project was \$31.6 million below plan because the project was under budget and put in-service ahead of schedule;
- The Ladore Spillway Seismic Upgrade project was \$7.4 million below plan because the project schedule was revised and construction has moved into future years;

- The Peace Canyon Flood Discharge Gates Reliability Improvement project was \$7.5 million below plan because the project was cancelled due to escalating costs and declining expected benefits. It was determined that the work originally planned in the project could be deferred and incorporated into upcoming gates and seismic upgrade projects at Peace Canyon without retaining an unreasonable level of risk in the interim;
- The Puntledge Flow Control Improvement project was \$7.3 million below plan due to more time being required to complete design work for telecommunications, various control system components and Constructability Reviews;
- The GM Shrum Seal Low Level Outlets project was \$5.3 million below plan because the fiscal 2019 RRA Plan amount was based on preliminary planning information prior to specific scope finalization. The scope has since been revised; and
- Alouette Improve Headworks and Surge Tower Seismic Stability project was \$4.4 million below plan as the field investigations (to inform the Feasibility Design) at the Alouette Surge Tower and the Power Tunnel were delayed, resulting in delayed completion of the Identification-Feasibility Design Stage and Definition and Implementation Phases.

The remaining variance of \$25.2 million is due to smaller variances on various projects.

Fiscal 2019 capital additions were \$35 million or 40 per cent below the fiscal 2019 RRA Plan. This was primarily because:

- The WAC Bennett Dam Rip Rap Upgrade project was \$8.9 million below plan because the project was partially placed into service ahead of schedule;

- The Peace Canyon Flood Discharge Gates Reliability Improvement project was \$13 million below plan because the project was cancelled (as discussed in the preceding section); and
- The Revelstoke Improve Left Bank Slope Stability project was \$5.9 million below plan due to rescheduling of construction. The majority of the re-scheduled construction work is now planned for fiscal 2021.

Sustaining – Other

Fiscal 2019 capital expenditures were comparable with the fiscal 2019 RRA Plan.

Fiscal 2019 capital additions were \$114.5 million or 43 per cent below the fiscal 2019 RRA Plan. This was primarily because:

- The Puntledge Recoat Penstock project was \$23 million below plan because an extended procurement process delayed the start of the Implementation Phase;
- The Kootenay Canal Upgrade Powerhouse Crane project was \$15.3 million below plan because the fiscal 2019 RRA Plan amount was based on fiscal 2016 preliminary planning allowances and schedule. The scope has since been revised and the updated In-Service date is fiscal 2020;
- The Bridge River 2, Unit 5 and 6 Upgrade project was \$25.9 million below plan because the installation of Unit 6 was delayed to fiscal 2020 and due to labour cost savings on the balance of plant work;
- The Cheakamus Unit 1 and 2 Generator Replacement project was \$34.2 million below plan because the capital addition for the first unit was reported after the fiscal 2019 year end was completed; and
- The Mica 600 v Circuit Breaker Upgrades project was \$9.4 million below plan because the scope was revised to include the replacement and re-location of the existing 600 v diesel generators and diesel fuel storage tanks as well as the

upgrade of the 600 v essential bus to accommodate additional loads. This change in scope delayed the start of the Implementation Phase.

Non-Integrated Areas and Diesel and Thermal Generation

Fiscal 2019 capital expenditures and additions for Non-Integrated Areas and Diesel and Thermal Generation were comparable to the fiscal 2019 RRA Plan.

Portfolio Risk Adjustment

The fiscal 2019 RRA Plan Portfolio Risk Adjustment amount was \$(74.0) million. The Portfolio Risk Adjustment is meant to account for the uncertainty in the schedule and cost of projects. The Portfolio Risk Adjustment amount is calculated using a Monte Carlo simulation. A probability distribution is determined, based on historical project delivery performance information. The calculated Portfolio Risk Adjustment amount represents the difference (by fiscal year) between the expected value of the simulated portfolio forecast and the sum of individual project forecasts in the baseline Capital Plan.

5.3 Transmission Capital Expenditures and Additions Variance Explanations

Transmission fiscal 2019 capital expenditures and capital additions are provided in [Table G-9](#) and [Table G-10](#), below.

Table G-9 Fiscal 2019 Transmission Capital Expenditures Variances

(\$ million)	F2019			
	RRA	Actual	Diff	% Diff
	1	2	3=2-1	4=3/1
Transmission Growth				
Regional System Reinforcement	66.4	176.4	110.0	166%
Bulk System Reinforcement	24.4	(0.6)	(25.0)	-103%
Station Expansion & Modification	59.2	22.3	(36.9)	-62%
Feeder Positions / Section Additions	-	1.7	1.7	-
Generator Interconnections	15.1	10.7	(4.3)	-29%
Transmission Load Interconnection	27.7	13.8	(13.9)	-50%
Total Growth	192.7	224.3	31.6	16%
Transmission Sustain - Stations				
Circuit Breakers	12.8	29.6	16.8	132%
Other Power Equipment	143.3	28.4	(114.8)	-80%
Protection and Control	21.7	16.7	(5.0)	-23%
Stations Auxiliary Equipment	22.8	20.8	(2.0)	-9%
Stations Risk Mitigation	8.7	4.1	(4.6)	-53%
Telecommunications	12.4	13.5	1.1	9%
Total Sustain - Stations	221.6	113.1	(108.5)	-49%
Transmission Sustain - Lines				
Cable Sustainment	21.5	2.4	(19.1)	-89%
O/H Lines Life Extension	89.9	45.1	(44.8)	-50%
O/H Lines Performance Improvement	4.3	2.0	(2.3)	-52%
O/H Lines Risk Mitigation	20.9	12.6	(8.3)	-40%
ROW Sustainment	10.5	10.8	0.3	3%
Third Party Requested Transmission Line Relocations	5.2	6.9	1.7	33%
Total Sustain - Lines	152.3	79.9	(72.4)	-48%
Total Gross	566.6	417.3	(149.3)	-26%
Less: Contribution in Aid	(26.2)	(15.8)	10.4	-40%
Total	540.5	401.5	(138.9)	-26%

**Table G-10 Fiscal 2019 Transmission Capital
Additions Variances**

(\$ million)	F2019			
	RRA	Actual	Diff	% Diff
	1	2	3=2-1	4=3/1
Transmission Growth				
Regional System Reinforcement	129.7	122.6	(7.1)	-5%
Bulk System Reinforcement	0.8	121.0	120.2	15025%
Station Expansion & Modification	74.2	86.8	12.6	17%
Feeder Positions / Section Additions	1.2	2.4	1.2	100%
Generator Interconnections	-	1.1	1.1	-
Transmission Load Interconnection	7.9	10.1	2.2	28%
Total Growth	213.8	344.0	130.2	61%
Transmission Sustain - Stations				
Circuit Breakers	13.5	47.4	33.9	251%
Other Power Equipment	58.6	24.1	(34.5)	-59%
Protection and Control	21.8	6.0	(15.8)	-72%
Stations Auxiliary Equipment	22.6	14.5	(8.1)	-36%
Stations Risk Mitigation	8.6	0.3	(8.3)	-97%
Telecommunications	12.5	2.2	(10.3)	-82%
Total Sustain - Stations	137.6	94.5	(43.1)	-31%
Transmission Sustain - Lines				
Cable Sustainment	8.6	-	(8.6)	-100%
O/H Lines Life Extension	52.4	51.1	(1.3)	-2%
O/H Lines Performance Improvement	4.2	4.8	0.6	14%
O/H Lines Risk Mitigation	19.8	9.8	(10.0)	-51%
ROW Sustainment	10.5	16.2	5.7	54%
Third Party Requested Transmission Line Relocations	11.9	8.8	(3.1)	-26%
Total Sustain - Lines	107.4	90.7	(16.7)	-16%
Total Gross	458.8	529.2	70.4	15%
Less: Contribution in Aid	(4.4)	(10.6)	(6.2)	141%
Total	454.4	518.6	64.2	14%

Transmission Growth - Regional System Reinforcement

Fiscal 2019 capital expenditures were \$110 million or 166 per cent above the fiscal 2019 RRA Plan primarily due to a property purchase that was planned in fiscal 2017 but completed in fiscal 2019 and due to the advancement of definition phase activities related to the Peace Region Electrical Supply project from later years into fiscal 2019.

Fiscal 2019 capital additions were comparable with the fiscal 2019 RRA Plan.

Bulk System Reinforcement

Fiscal 2019 capital expenditures were \$25 million or 103 per cent below the fiscal 2019 RRA Plan primarily due to a significant change in the scope of work required to interconnect LNG Canada's phase 1 project which resulted in the cancellation of the Northwest Substation Upgrade Project and the introduction of a new interconnection project, (the MIN to LNG Canada Interconnection project) with a reduced scope of work.

Fiscal 2019 capital additions were \$120.2 million or 15,025 per cent above the fiscal 2019 RRA Plan. This was primarily because:

- The Interior to Lower Mainland Transmission project was \$96.7 million above plan due to an arbitrator decision on a contractor claim; and
- The Peace Region Load Shedding Remedial Action Scheme project was \$25.7 million above plan because the project was put into service in fiscal 2018 but the capital expenditures were not recognized as capital additions until fiscal 2019.

Station Expansion & Modification

Fiscal 2019 capital expenditures were \$36.9 million or 62 per cent below the fiscal 2019 RRA Plan. This was primarily because:

- The Mount Lehman Substation Upgrade project was \$13.3 million below plan because the Identification and Definition phases were extended to study potential design alternatives due to the discovery of two species listed under the *Federal Species at Risk Act* in the planned expansion area. This discovery required additional design and field work to confirm the current plan to expand on the West side of the facility which eliminated the impact to these species;

- The Capilano Substation 25kv Conversion project was \$8.7 million below plan because the Identification and Definition phases were extended to address required engineering and geotechnical studies; and
- The Westbank Substation Upgrade project was \$12.5 million below plan because the Identification phase was deferred pending confirmation of the project scope.

Fiscal 2019 capital additions were \$12.6 million or 17 per cent above the fiscal 2019 RRA Plan. This was primarily because:

- The Arnott Capacity Upgrade project was \$4.5 million above plan because some of the construction work was delayed until fiscal 2019 due to outage constraints;
- The Campbell River Substation Capacity Upgrade project was \$26 million above plan due to additional planning and construction time required to address seismic risks which delayed the project's In-Service date; and
- The Westbank Substation Upgrade project was \$23 million below plan (as discussed further in the preceding section).

Transmission Load Interconnection

Fiscal 2019 capital expenditures were \$13.9 million or 50 per cent below the fiscal 2019 RRA Plan. These capital expenditures are third-party driven and, as a result, the timing and scope of these projects is highly uncertain. Variances from plan are due to changes in scope and timing of planned projects as well as the addition of new projects.

Fiscal 2019 additions were comparable to the fiscal 2019 RRA Plan.

Transmission Sustain-Stations - Circuit Breakers

Fiscal 2019 capital expenditures were \$16.8 million or 132 per cent above the fiscal 2019 RRA Plan primarily due to the advancement of the 60 kV Circuit Breaker Replacement and 138kV Circuit Breaker Replacement programs to manage system risks.

Fiscal 2019 capital additions were \$33.9 million or 251 per cent above the fiscal 2019 RRA Plan primarily due to the addition of the Barnard 60 kV Circuit Breaker Relay Building Replacement project and advancement of the 60 kV Circuit Breaker Replacement and 138 kV Circuit Breaker Replacement programs to manage system risks.

Other Power Equipment

Fiscal 2019 capital expenditures were \$114.8 million or 80 per cent below the fiscal 2019 RRA Plan. This was primarily because:

- The Esquimalt Feeder Section Replacement project was \$9.5 million below plan because it was deferred until fiscal 2021 to be managed within the Substation 12/25 kV Circuit Breaker Replacement program;
- The CAP14UPG Capacitor Protection Control Underground project was \$7.8 million below plan because of a reduction to the scope of the project and delays due to resource constraints and design complexity;
- The Mainwaring Station Upgrade project was \$40.6 million below plan because the start of the Definition phase was delayed to re-evaluate project alternatives;
- The Newell Substation Upgrade project was \$16.3 million below plan because the project was temporarily put on hold while the substation plan was re-evaluated due to updates to the load forecast for the distribution area served by the station;

- The Horsey Outdoor 12 kV Feeder Section Replacement project was \$7.0 million below plan because the project was deferred until fiscal 2021 to be managed within the Substation Feeder Section Upgrade program; and
- The Barnard 50/60 Feeder Section Replacement project was \$7.8 million below plan because the project was delayed until fiscal 2020 due to prioritization against other planned work at the Barnard Substation, based on a detailed asset study.

The remaining variance of \$25.8 million is due to smaller variances on various projects.

Fiscal 2019 capital additions were \$34.5 million or 59 per cent below the fiscal 2019 RRA Plan. This was primarily because:

- The CAP14UPG Capacitor Protection Control Underground project was \$7.1 million below plan due to delays related to resource constraints and design complexity. The revised target In-Service date is fiscal 2022; and
- The Horsey Outdoor 12 kV Feeder Section Replacement project was \$6.2 million below plan because the project was deferred until fiscal 2021 to be managed within the Substation Feeder Section Upgrade program.

The remaining variance of \$21.2 million is due to smaller variances on various projects.

Protection and Control

Fiscal 2019 capital expenditures were comparable with the fiscal 2019 RRA Plan.

Fiscal 2019 capital additions were \$15.8 million or 72 per cent below the fiscal 2019 RRA Plan primarily due to schedule changes related to the NERC CIPv5 Compliance at Medium Impact T&D Stations project. The original schedule was based on planning assumptions developed in June 2015 which assumed that the

project would be completed and put in-service on a partial basis in fiscal 2017 and fiscal 2018 and completed prior to fiscal 2019. Under the updated schedule, the project will be put in-service at full completion, which is expected in fiscal 2023.

Telecommunications

Fiscal 2019 capital expenditures were comparable with the fiscal 2019 RRA Plan.

Fiscal 2019 capital additions were \$10.3 million or 82 per cent below the fiscal 2019 RRA Plan primarily due to schedule delays associated with the Vancouver Radio System project due to revisions to the system architecture and cutover strategy in response to issues with new standardized equipment.

Transmission Sustain-Lines - Cable sustainment

Fiscal 2019 capital expenditures were \$19.1 million or 89 per cent below the fiscal 2019 RRA Plan primarily due to the suspension of construction work on the South Fraser Transmission Relocation Project, pending a government decision on the George Massey Tunnel replacement.

Fiscal 2019 additions were comparable to the fiscal 2019 RRA Plan.

O/H Lines Life Extension

Fiscal 2019 capital expenditures were \$44.8 million or 50 per cent below the fiscal 2019 RRA Plan. This was primarily because:

- The Terrace to Kitimat Transmission project was \$30.7 million below plan because the leading alternative to construct a new line was revised to a refurbishment of the existing line in response to updates to the load forecast, increases in the total project cost for a new line and updated asset health information for the existing line; and

- The 5L63 Telkwa Relocation project was \$8.2 million below plan because BC Hydro decided to complete a project investment value study prior to the proceeding to Feasibility Design phase. While the investment value study was ongoing, BC Hydro only proceeded with critical summer/fall 2018 field work. The project moved into Feasibility Design phase in April 2019.

Fiscal 2019 additions were comparable to the fiscal 2019 RRA Plan.

O/H Lines Risk Mitigation

Fiscal 2019 capital expenditures were comparable with the fiscal 2019 RRA Plan.

Fiscal 2019 capital additions were \$10 million or 51 per cent below the fiscal 2019 RRA Plan primarily due to the deferral of the Pitt River Crossing Tower Refurbishment project as a result of prioritization against other planned capital work.

5.4 Distribution Capital Expenditures and Additions Variance Explanations

Distribution fiscal 2019 actual to fiscal 2019 RRA Plan capital expenditures and capital additions are provided in [Table G-11](#) and [Table G-12](#), below.

Table G-11 Fiscal 2019 Distribution Capital Expenditures Variances

(\$ million)	F2019			
	RRA	Actual	Diff	% Diff
	1	2	3=2-1	4=3/1
Distribution Growth				
Customer Driven	164.6	232.4	67.8	41%
System Expansion and Improvement	44.4	63.2	18.8	42%
Uneconomic Extension Assistance	0.5	0.4	(0.1)	-13%
Total Growth	209.5	296.0	86.5	41%
Distribution Sustain				
System Expansion and Improvement	55.1	64.3	9.2	17%
Asset Replacement				
Poles	74.0	74.8	0.9	1%
Overhead Equipment	15.8	11.5	(4.3)	-27%
Underground Equipment	30.3	28.7	(1.6)	-5%
Trouble	11.0	24.0	13.0	118%
Asset Replacement sub-total	131.0	139.0	8.0	6%
Beautification	1.5	3.3	1.8	122%
Total Sustain	187.6	206.7	19.1	10%
Total Gross	397.1	502.7	105.6	27%
Less: Contribution in Aid	(80.3)	(169.0)	(88.7)	111%
Total	316.8	333.6	16.8	5%

**Table G-12 Fiscal 2019 Distribution Capital Additions
Variances**

(\$ million)	F2019			
	RRA	Actual	Diff	% Diff
	1	2	3=2-1	4=3/1
Distribution Growth				
Customer Driven	164.5	190.0	25.5	15%
System Expansion and Improvement	64.0	49.3	(14.8)	-23%
Uneconomic Extension Assistance	0.5	0.3	(0.2)	-40%
Total Growth	229.0	239.5	10.5	5%
Distribution Sustain				
System Expansion and Improvement	51.9	81.6	29.7	57%
Asset Replacement				
Poles	74.6	53.1	(21.5)	-29%
Overhead Equipment	14.9	12.2	(2.7)	-18%
Underground Equipment	30.1	33.2	3.1	10%
Trouble	10.9	27.9	17.0	156%
Asset Replacement sub-total	130.6	126.4	(4.2)	-3%
Beautification	1.5	0.9	(0.6)	-40%
Total Sustain	184.0	208.9	24.9	14%
Total Gross	413.0	448.4	35.4	9%
Less: Contribution in Aid	(80.2)	(123.9)	(43.7)	54%
Total	332.8	324.5	(8.3)	-3%

Distribution Growth – Customer Driven

Fiscal 2019 capital expenditures were \$67.8 million or 41 per cent above the fiscal 2019 RRA Plan due to an increase in distribution customer connection requests as a result of increased economic activity including housing starts and multi-year provincial infrastructure investments. This work is difficult to plan as it is dependent on customer requests and their related timing.

Fiscal 2019 capital additions were \$25.5 million or 15 per cent above the fiscal 2019 RRA Plan primarily due to the increase in capital expenditures discussed above.

Distribution Growth - System Expansion and Improvement

Fiscal 2019 capital expenditures were \$18.8 million or 42 per cent above the fiscal 2019 RRA Plan. Growth-driven system expansion and improvement expenditures address existing capacity constraints to meet the anticipated customer load growth.

The priority of growth-driven system upgrades is influenced by new customer load connections and general load growth of existing customers. This category of expenditures is subject to year over year fluctuations from plan as a result of changes in scope, cost and schedule for projects as well as variances between forecast and actual customer load growth. The variance is made up of unplanned projects under \$5 million.

Fiscal 2019 capital additions were \$14.8 million or 23 per cent below the fiscal 2019 RRA Plan primarily due to the delayed in-service date for the Horne Payne 12F54 Voltage Conversion which was primarily due to delays in getting access to separate customer vaults fed by the existing 12 kV circuit.

Distribution Sustain - System Expansion and Improvement

Fiscal 2019 capital expenditures were comparable with the fiscal 2019 RRA Plan.

Fiscal 2019 capital additions were \$29.7 million or 57 per cent above fiscal 2019 RRA Plan primarily due to higher than planned expenditures in the minor capital program to address system performance deficiencies and opportunity based improvements.

Distribution Sustain - Asset Replacement

Fiscal 2019 capital expenditures were comparable to the fiscal 2019 RRA Plan.

Fiscal 2019 capital additions were comparable to the fiscal 2019 RRA Plan.

Contribution in Aid

Fiscal 2019 contribution in aid related to capital expenditures was \$88.7 million or 111 per cent above the fiscal 2019 RRA Plan primarily due to the higher than planned expenditures for Distribution Customer Driven work, which is dependent on customer requests, as well as Contribution in Aid for several large major distribution projects being received in advance of project commencement.

Fiscal 2019 capital additions were \$43.7 million or 54 per cent above the fiscal 2019 RRA Plan due to higher than planned volume for Distribution Customer Driven work.

5.5 Business Support Capital Expenditures and Additions Variance Explanations

Business Support includes capital expenditures and additions for Technology, Properties and Fleet / Other categories. Business Support fiscal 2019 capital expenditures and capital additions are presented by category in the tables below.

**Table G-13 Fiscal 2019 Business Support Capital
Expenditures Variances**

(\$ million)	F2019			
	RRA	Actual	Diff	% Diff
	1	2	3=2-1	4=3/1
Business Support				
Technology	78.8	84.3	5.5	7%
Properties	88.3	48.4	(39.9)	-45%
Fleet/Other	39.6	58.2	18.6	47%
Total	206.7	191.0	(15.7)	-8%

Table G-14 Fiscal 2019 Business Support Capital Additions Variances

(\$ million)	F2019			
	RRA	Actual	Diff	% Diff
	1	2	3=2-1	4=3/1
Business Support				
Technology	112.6	64.1	(48.5)	-43%
Properties	25.5	33.0	7.6	30%
Fleet/Other	45.7	72.5	26.8	59%
Total	183.8	169.6	(14.2)	-8%

Technology Fiscal 2019 Capital Expenditures and Additions Variances

Table G-15 Fiscal 2019 Technology Capital Expenditures Variances

(\$ million)	F2019			
	RRA	Actual	Diff	% Diff
	1	2	3=2-1	4=3/1
Technology	76.2	83.6	7.4	10%
Other Technology	2.6	0.8	(1.8)	-71%
Total	78.8	84.3	5.5	7%

Table G-16 Fiscal 2019 Technology Capital Additions Variances

(\$ million)	F2019			
	RRA	Actual	Diff	% Diff
	1	2	3=2-1	4=3/1
Technology	110.0	61.5	(48.5)	-44%
Other Technology	2.6	2.6	-	0%
Total	112.6	64.1	(48.5)	-43%

Fiscal 2019 capital expenditures were comparable with the fiscal 2019 RRA Plan.

Fiscal 2019 capital additions were \$48.5 million or 44 per cent below the fiscal 2019 RRA Plan. This was primarily because:

- The Supply Chain Applications project was \$71 million below plan primarily due to the In-Service date being updated to fiscal 2020;

- The transfer of the Telecommunications, Protection and Control Department to the Integrated Planning Business Group which resulted in fiscal 2019 actual additions that were \$10.7 million below plan within Technology, but resulted in an overage in fiscal 2019 in Fleet/Other capital additions as described below; and
- Schedule changes for a number of business-driven projects resulted in fiscal 2019 actual additions that were \$7.0 million below plan.

The reductions to capital additions outlined above were partially offset by emergent needs, delayed in-service dates, higher than expected storage costs, and other actual additions that were above plan amounts, totalling \$40.2 million.

Properties Fiscal 2019 Capital Expenditures and Additions Variances

Table G-17 Fiscal 2019 Properties Capital Expenditures Variances

(\$ million)	F2019			
	RRA	Actual	Diff	% Diff
	1	2	3=2-1	4=3/1
Building Development	69.5	14.7	(54.8)	-79%
Building Improvements and Others	18.8	30.4	11.6	62%
Other Properties	-	3.3	3.3	
Total	88.3	48.4	(39.9)	-45%

Table G-18 Fiscal 2019 Properties Capital Additions Variances

(\$ million)	F2019			
	RRA	Actual	Diff	% Diff
	1	2	3=2-1	4=3/1
Building Development	6.7	5.9	(0.8)	-12%
Building Improvements and Others	18.8	27.1	8.4	45%
Other Properties	-	-	-	-
Total	25.5	33.0	7.6	30%

Fiscal 2019 capital expenditures were \$39.9 million or 45 per cent below the fiscal 2019 RRA Plan. This was primarily because:

- The Construction Services/Lower Mainland Transmission Building was deferred to fiscal 2025;
- The Dawson Creek Building was deferred to fiscal 2025;
- The Material Classification Facility Building Redevelopment was temporarily deferred during the test period which has delayed the project schedule and related spend in each year of the test period;
- The Chilliwack Facility was delayed due to difficulties in securing suitable land for the new office; and
- The Fleet Services Facility Project was deferred to fiscal 2025.

Fiscal 2019 capital additions were comparable with the fiscal 2019 RRA Plan.

Fleet/Other Fiscal 2019 Capital Expenditures and Additions Variances

Table G-19 Fiscal 2019 Fleet/Other Capital Expenditures Variances

(\$ million)	F2019			
	RRA	Actual	Diff	% Diff
	1	2	3=2-1	4=3/1
Fleet	29.6	35.9	6.3	21%
Other	10.0	22.4	12.4	124%
Total	39.6	58.2	18.6	47%

Table G-20 Fiscal 2019 Fleet/Other Capital Additions Variances

(\$ million)	F2019			
	RRA	Actual	Diff	% Diff
	1	2	3=2-1	4=3/1
Fleet	30.2	35.7	5.5	18%
Other	15.5	36.8	21.3	137%
Total	45.7	72.5	26.8	59%

Fleet 2019 capital expenditures and additions were comparable with the fiscal 2019 RRA Plan.

Fiscal 2019 capital expenditures for 'Other' were \$12.4 million or 124 per cent above the fiscal 2019 RRA Plan primarily due to unplanned work related to the Smart Metering Infrastructure Field Area sustainment project. In addition, there was an unplanned project to replace storage racks at 24 locations to comply with new WorkSafeBC regulations.

Fiscal 2019 capital additions for 'Other' were \$21.3 million or 137 per cent above the fiscal 2019 RRA Plan primarily due to the unplanned work described in the preceding paragraph and communication equipment planned as part of transmission projects but are classified as general assets for accounting purposes, instead of Technology assets where the additions were planned.

5.6 Site C Project Capital Expenditures and Additions Variance Explanations

Site C Project fiscal 2019 capital expenditures and capital additions are presented in the tables below.

Table G-21 Fiscal 2019 Site C Project Capital Expenditures Variances

(\$ million)	F2019			
	RRA	Actual	Diff	% Diff
	1	2	3=2-1	4=3/1
Total Site C	829.2	1,116.7	287.5	35%

In December 2014, the project was approved for the total Expected Amount of \$8.3 billion. On February 9, 2018 BC Hydro's Board of Directors approved a revised budget of \$10.7 billion, including project reserve.

Fiscal 2019 capital expenditures were \$287.5 million or 35 per cent above the fiscal 2019 RRA Plan, established prior to the revision of the project's budget, primarily due to:

- Main civil works expenditures for unplanned investment in equipment, settlement of claims and incentive payments;
- The transmission line contract being awarded for higher than the planned amount;
- Higher than planned south bank substation costs for major equipment and electric materials;
- Additional infrastructure costs related to the stilling basin;
- Higher than planned construction management and engineering costs due to an increase in required resources and a higher reliance on contractors; and
- Reservoir clearing work incurred in fiscal 2019 that was planned in prior fiscal years.

The increases described above were partially offset by highways work and property purchases being shifted to future fiscal years.

**Table G-22 Fiscal 2019 Site C Project Capital
Additions Variances**

(\$ million)	F2019			
	RRA	Actual	Diff	% Diff
	1	2	3=2-1	4=3/1
Total Site C	-	-	-	-

There were no planned or actual capital additions for fiscal 2019.

5.7 Waneta 2/3 Interest Acquisition Capital Expenditures and Additions Variance Explanations

Table G-23 Fiscal 2019 Waneta 2/3 Interest Acquisition Capital Expenditures Variances

(\$ million)	F2019			
	RRA	Actual	Diff	% Diff
	1	2	3=2-1	4=3/1
Waneta 2/3 Interest Acquisition	-	1,218.8	1,218.8	-

Table G-24 Fiscal 2019 Waneta 2/3 Interest Acquisition Capital Additions Variances

(\$ million)	F2019			
	RRA	Actual	Diff	% Diff
	1	2	3=2-1	4=3/1
Waneta 2/3 Interest Acquisition	-	1,220.3	1,220.3	-

BC Hydro purchased Teck Resources Ltd.'s two-third interest in the Waneta Dam and Generating Facility in July 2018. This purchase was not included in the fiscal 2019 RRA Plan as it was not contemplated at the time of filing. This acquisition was reviewed by the BCUC and by Order No. G-130-18, the BCUC approved the acquisition on July 18, 2018.