



**EDB Information Disclosure Requirements
Information Templates
for
Transitional Schedules**

Company Name	Waipa Networks Limited
Disclosure Date	27 August 2013
Disclosure Year (year ended)	31 March 2013

Templates for Schedules 3, 5b, 5e & 8
Template Version 1.0. Prepared 19 June 2013

Company Name

Waipa Networks Limited

For Year Ended

31 March 2012

SCHEDULE 3: REPORT ON REGULATORY PROFIT

This schedule requires information on the calculation of regulatory profit for the EDB for the disclosure year. All EDBs must complete 3(i), 3(iv) and 3(v) and must provide explanatory comment on their regulatory profit in Schedule 14 (Mandatory Explanatory Notes).

Non-exempt EDBs must also complete sections 3(ii) and 3(iii).

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref		(\$000)
7	3(i): Regulatory Profit	
8	Income	
9	Line charge revenue	19,741
10	plus Gains / (losses) on asset disposals	(129)
11	plus Other regulated income (other than gains / (losses) on asset disposals)	-
12		
13	Total regulatory income	19,612
14	Expenses	
15	less Operational expenditure	4,540
16		
17	less Pass-through and recoverable costs	5,912
18		
19	Operating surplus / (deficit)	9,160
20		
21	less Total depreciation	3,127
22		
23	plus Total revaluation	1,345
24		
25	Regulatory profit / (loss) before tax & term credit spread differential allowance	7,377
26		
27	less Term credit spread differential allowance	-
28		
29	Regulatory profit / (loss) before tax	7,377
30		
31	less Regulatory tax allowance	1,172
32		
33	Regulatory profit / (loss)	6,205
34		
35	3(ii): Pass-Through and Recoverable Costs	(\$000)
36	Pass-through costs	
37	Rates	64
38	Commerce Act levies	14
39	Electricity Authority levies	59
40	Other specified pass-through costs	
41	Recoverable costs	
42	Net recoverable costs allowed under incremental rolling incentive scheme	-
43	Non-exempt EDB electricity lines service charge payable to Transpower	5,727
44	Transpower new investment contract charges	48
45	System operator services	-
46	Avoided transmission charge	-
47	Input Methodology claw-back	-
48	Recoverable customised price-quality path costs	-
49	Pass-through and recoverable costs	5,912

Company Name **Waipa Networks Limited**
 For Year Ended **31 March 2012**

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sch ref

		(\$000)	
		CY-1	CY
		31 March 2012	31 March 2012
57	3(iii): Incremental Rolling Incentive Scheme		
58			
59			
60	Allowed controllable opex		
61	Actual controllable opex		
62			
63	Incremental change in year		
64			
			Previous years' incremental change adjusted for inflation
65			
66	CY-5 31 Mar 08		
67	CY-4 31 Mar 09		
68	CY-3 31 Mar 10		
69	CY-2 31 Mar 11		
70	CY-1 31 Mar 12		
71	Net incremental rolling incentive scheme		-
72			
73	Net recoverable costs allowed under incremental rolling incentive scheme		-
74	3(iv): Merger and Acquisition Expenditure		
75	Merger and acquisition expenses		-
76			
77	Provide commentary on the benefits of merger and acquisition expenditure to the electricity distribution business, including required disclosures in accordance with section 2.7, in Schedule 14 (Mandatory Explanatory Notes)		
78	3(v): Other Disclosures		
79	Self-insurance allowance		-

Company Name
Waipa Networks Limited
For Year Ended
31 March 2012

SCHEDULE 5b: REPORT ON RELATED PARTY TRANSACTIONS

This schedule provides information on the valuation of related party transactions, in accordance with section 2.3.6 and 2.3.7 of the ID determination. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

5b(i): Summary—Related Party Transactions

7	Total regulatory income	-
8	Operational expenditure	2,207
9	Capital expenditure	4,840
10	Market value of asset disposals	
11	Other related party transactions	
12		

5b(ii): Entities Involved in Related Party Transactions

Name of related party	Related party relationship
Waikato Tree Services	Trading Name of Waipa Networks Limited
Waipa Networks - Contracting	Trading Division of Waipa Networks Limited

* include additional rows if needed

5b(iii): Related Party Transactions

Name of related party	Related party transaction type	Description of transaction	Value of transaction (\$000)	Basis for determining value
Waikato Tree Services	Opex	Vegetation management	405	2.3.6(1)
Waipa Networks - Contracting	Opex	Service interruptions and emergencies	742	2.3.6(1)
Waipa Networks - Contracting	Opex	Routine and corrective maintenance	451	2.3.6(1)
Waipa Networks - Contracting	Opex	Asset replacement and renewal	271	2.3.6(1)
Waipa Networks - Contracting	Opex	System operations and network support	339	2.3.6(1)
Waipa Networks - Contracting	Capex	Electrical Contracting Services	4,840	2.3.6(1)

* include additional rows if needed

Company Name	Waipa Networks Limited
For Year Ended	31 March 2010

SCHEDULE 5e: REPORT ON ASSET ALLOCATIONS

This schedule requires information on the allocation of asset values. This information supports the calculation of the RAB value in Schedule 4. EDBs must provide explanatory comment on their cost allocation in Schedule 14 (Mandatory Explanatory Notes), including on the impact of any changes in asset allocations. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

7 **5e(i): Regulated Service Asset Values**

	Value allocated (\$000s) Electricity distribution services
8	
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57 **5e(ii): Changes in Asset Allocations* †**

		(\$000)	
		CY-1 31 Mar 12	Current Year (CY) 31 Mar 13
60	Change in asset value allocation 1		
61	Asset category		
62	Original allocator or line items		
63	New allocator or line items		
64			
65	Rationale for change		
66			
67			
68	Change in asset value allocation 2		
69	Asset category		
70	Original allocator or line items		
71	New allocator or line items		
72			
73	Rationale for change		
74			
75			
76			
77	Change in asset value allocation 3		
78	Asset category		
79	Original allocator or line items		
80	New allocator or line items		
81			
82	Rationale for change		
83			
84			

* a change in asset allocation must be completed for each allocator or component change that has occurred in the disclosure year. A movement in an allocator metric is not a change in allocator or component.
 † include additional rows if needed

Company Name **Waipa Networks Limited**
 For Year Ended **31 March 2011**

SCHEDULE 5e: REPORT ON ASSET ALLOCATIONS

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5e(i): Regulated Service Asset Values		Value allocated (\$000s)
		Electricity distribution services
7	Subtransmission lines	
8	Directly attributable	-
9	Not directly attributable	-
10	Total attributable to regulated service	-
11	Subtransmission cables	
12	Directly attributable	-
13	Not directly attributable	-
14	Total attributable to regulated service	-
15	Zone substations	
16	Directly attributable	-
17	Not directly attributable	-
18	Total attributable to regulated service	-
19	Distribution and LV lines	
20	Directly attributable	31,818
21	Not directly attributable	-
22	Total attributable to regulated service	31,818
23	Distribution and LV cables	
24	Directly attributable	18,040
25	Not directly attributable	-
26	Total attributable to regulated service	18,040
27	Distribution substations and transformers	
28	Directly attributable	19,768
29	Not directly attributable	-
30	Total attributable to regulated service	19,768
31	Distribution switchgear	
32	Directly attributable	9,319
33	Not directly attributable	-
34	Total attributable to regulated service	9,319
35	Other network assets	
36	Directly attributable	4,418
37	Not directly attributable	-
38	Total attributable to regulated service	4,418
39	Non-network assets	
40	Directly attributable	664
41	Not directly attributable	1,825
42	Total attributable to regulated service	2,489
43	Regulated service asset value directly attributable	84,027
44	Regulated service asset value not directly attributable	1,825
45	Total closing RAB value	85,852

5e(ii): Changes in Asset Allocations* †		(\$000)	
		CY-1	Current Year (CY)
		31 Mar 12	31 Mar 13
57	Change in asset value allocation 1		
58	Asset category		
59	Original allocator or line items		
60	New allocator or line items		
61		Original allocation	
62		New allocation	
63		Difference	-
64	Rationale for change		
65			
66			
67	Change in asset value allocation 2		
68	Asset category		
69	Original allocator or line items		
70	New allocator or line items		
71		Original allocation	
72		New allocation	
73		Difference	-
74	Rationale for change		
75			
76			
77	Change in asset value allocation 3		
78	Asset category		
79	Original allocator or line items		
80	New allocator or line items		
81		Original allocation	
82		New allocation	
83		Difference	-
84	Rationale for change		

* a change in asset allocation must be completed for each allocator or component change that has occurred in the disclosure year. A movement in an allocator metric is not a change in allocator or component.
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