

Appendix 2-BA
 Fixed Asset Continuity Schedule

Accounting Standard CGAAP Comparative Purposes Only
 Year 2012 Revised - January 28, 2015

CCA Class	OEB	Description	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally Acct 1925)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	1611	Computer Software (Formally Acct 1925)	\$ 1,098,395	\$ 125,138	\$ -	\$ 1,223,533	\$ 939,499	\$ 61,213	\$ -	\$ 1,000,712	\$ 222,822
CEC	1612	Land Rights (Formally Acct 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	1805	Land	\$ 446,493	\$ 72	\$ -	\$ 446,565	\$ -	\$ -	\$ -	\$ -	\$ 446,565
47	1808	Buildings	\$ 769,641	\$ 980,568	\$ 22,202	\$ 1,728,007	\$ 306,963	\$ 49,221	\$ 22,202	\$ 333,981	\$ 1,394,026
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 11,844,406	\$ 560,784	\$ 267,186	\$ 12,672,076	\$ 4,156,526	\$ 324,075	\$ 197,195	\$ 4,283,406	\$ 6,733,030
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 18,921,361	\$ 1,133,582	\$ -	\$ 20,054,943	\$ 10,904,838	\$ 599,647	\$ -	\$ 11,504,486	\$ 8,550,457
47	1835	Overhead Conductors & Devices	\$ 14,818,361	\$ 820,774	\$ -	\$ 15,639,134	\$ 8,332,106	\$ 478,941	\$ -	\$ 8,811,047	\$ 6,828,087
47	1840	Underground Conduit	\$ 766,998	\$ 24,324	\$ -	\$ 791,323	\$ 135,284	\$ 31,165	\$ -	\$ 166,450	\$ 624,873
47	1845	Underground Conductors & Devices	\$ 6,755,235	\$ 162,990	\$ -	\$ 6,918,225	\$ 4,428,296	\$ 208,871	\$ -	\$ 4,637,167	\$ 2,281,059
47	1850	Line Transformers	\$ 15,372,657	\$ 630,127	\$ -	\$ 16,002,784	\$ 8,975,516	\$ 454,426	\$ -	\$ 9,429,941	\$ 6,572,843
47	1855	Services (Overhead & Underground)	\$ 16,921,975	\$ 604,431	\$ -	\$ 17,526,406	\$ 6,143,320	\$ 615,185	\$ -	\$ 6,758,505	\$ 10,767,900
47	1860	Meters	\$ 3,798,109	\$ 24,901	\$ -	\$ 3,823,010	\$ 2,610,660	\$ 104,798	\$ -	\$ 2,715,458	\$ 1,107,552
47	1860	Meters (Smart Meters)	\$ 212,368	\$ 43,972	\$ -	\$ 256,341	\$ 8,704	\$ 9,374	\$ -	\$ 18,078	\$ 238,262
N/A	1905	Land	\$ 86,551	\$ -	\$ -	\$ 86,551	\$ -	\$ -	\$ -	\$ -	\$ 86,551
47	1908	Buildings & Fixtures	\$ 2,182,429	\$ 231,827	\$ -	\$ 2,414,256	\$ 1,186,394	\$ 75,045	\$ -	\$ 1,261,439	\$ 1,152,817
13	1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 339,217	\$ 31,051	\$ -	\$ 370,268	\$ 288,404	\$ 9,915	\$ -	\$ 298,319	\$ 71,949
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	1920	Computer Equipment - Hardware	\$ 748,652	\$ 68,005	\$ -	\$ 816,657	\$ 587,979	\$ 51,665	\$ -	\$ 639,644	\$ 177,013
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 2,395,854	\$ 254,425	\$ 26,967	\$ 2,623,313	\$ 1,371,589	\$ 271,935	\$ 26,967	\$ 1,616,558	\$ 1,006,755
8	1935	Stores Equipment	\$ 75,196	\$ -	\$ -	\$ 75,196	\$ 75,196	\$ -	\$ -	\$ 75,196	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 1,205,954	\$ 21,013	\$ -	\$ 1,226,966	\$ 991,317	\$ 37,136	\$ -	\$ 1,028,453	\$ 198,513
8	1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1955	Communications Equipment	\$ 101,871	\$ 46,452	\$ -	\$ 148,322	\$ 82,188	\$ 8,569	\$ -	\$ 90,756	\$ 57,566
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ 18,079	\$ 1,970	\$ -	\$ 20,050	\$ 8,025	\$ 1,907	\$ -	\$ 9,931	\$ 10,118
47	1970	Load Management Controls Customer Premises	\$ 403,931	\$ -	\$ -	\$ 403,931	\$ 403,931	\$ -	\$ -	\$ 403,931	\$ -
47	1975	Load Management Controls Utility Premises	\$ 165,151	\$ -	\$ -	\$ 165,151	\$ 165,151	\$ -	\$ -	\$ 165,151	\$ -
47	1980	System Supervisor Equipment	\$ 1,294,866	\$ 47,535	\$ -	\$ 1,342,401	\$ 1,011,760	\$ 35,373	\$ -	\$ 1,047,133	\$ 295,268
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ 53,060	\$ -	\$ -	\$ 53,060	\$ 21,635	\$ 1,630	\$ -	\$ 23,264	\$ 29,796
47	1995	Contributions & Grants	\$ 7,560,942	\$ 675,928	\$ -	\$ 8,236,870	\$ 1,579,018	\$ 313,647	\$ -	\$ 1,892,665	\$ 6,344,205
47	2440	Deferred Revenue ⁵	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sub-Total	\$ 93,235,866	\$ 4,016,447	\$ 316,355	\$ 96,935,958	\$ 51,556,264	\$ 3,116,441	\$ 246,364	\$ 54,426,341	\$ 42,509,617
		Less Socialized Renewable Energy Generation Investments (input as negative)	-	-	-	-	-	-	-	-	-
		Less Other Non Rate-Regulated Utility Assets (input as negative)	-	-	-	-	-	-	-	-	-
		Total PP&E	\$ 93,235,866	\$ 4,016,447	\$ 316,355	\$ 96,935,958	\$ 51,556,264	\$ 3,116,441	\$ 246,364	\$ 54,426,341	\$ 42,509,617
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶									
		Total							\$ 3,116,441		

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
 Transportation -\$ 162,597
 Stores Equipment
 Net Depreciation -\$ 2,953,844

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.
- The additions column (E) must not include construction work in progress (CWIP).
- Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1995 Contributions & Grants, but will be recorded in Account 2440, Deferred Revenues.
- Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.

Revised January 28, 2015

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**Appendix 2-BA
Fixed Asset Continuity Schedule**

Accounting Standard **CGAAP** Revised **CGAAP - Accounting Policy Changes in Effect**
Year **2012**

CCA Class	OEB	Description	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally Acct 1925)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	1611	Computer Software (Formally Acct 1925)	\$ 1,098,395	\$ 125,138	\$ -	\$ 1,223,533	\$ -	\$ 53,994	\$ -	\$ 993,493	\$ 230,041
CEC	1612	Land Rights (Formally Acct 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	1805	Land	\$ 446,493	\$ 72	\$ -	\$ 446,565	\$ -	\$ -	\$ -	\$ -	\$ 446,565
47	1808	Buildings	\$ 769,641	\$ 980,568	\$ 22,202	\$ 1,728,007	\$ 306,963	\$ 48,554	\$ 22,202	\$ 333,314	\$ 1,394,693
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 11,844,406	\$ 560,784	\$ 267,186	\$ 12,671,994	\$ 4,156,526	\$ 256,136	\$ 197,195	\$ 4,215,467	\$ 8,600,969
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 18,921,361	\$ 1,133,582	\$ -	\$ 20,054,943	\$ 10,904,838	\$ 272,101	\$ -	\$ 11,176,939	\$ 8,878,003
47	1835	Overhead Conductors & Devices	\$ 14,818,361	\$ 820,774	\$ -	\$ 15,639,134	\$ 8,332,106	\$ 197,186	\$ -	\$ 8,529,292	\$ 7,109,842
47	1840	Underground Conduit	\$ 766,998	\$ 24,324	\$ -	\$ 791,323	\$ 135,284	\$ 14,576	\$ -	\$ 149,860	\$ 641,463
47	1845	Underground Conductors & Devices	\$ 6,755,235	\$ 162,990	\$ -	\$ 6,918,226	\$ 4,428,296	\$ 86,963	\$ -	\$ 4,515,259	\$ 2,402,967
47	1850	Line Transformers	\$ 15,372,657	\$ 630,127	\$ -	\$ 16,002,784	\$ 8,975,516	\$ 219,873	\$ -	\$ 9,195,389	\$ 6,807,395
47	1855	Services (Overhead & Underground)	\$ 16,921,975	\$ 604,431	\$ -	\$ 17,526,406	\$ 6,143,320	\$ 384,879	\$ -	\$ 6,528,199	\$ 10,998,207
47	1860	Meters	\$ 3,798,109	\$ 24,901	\$ -	\$ 3,823,010	\$ 2,610,660	\$ 106,317	\$ -	\$ 2,716,977	\$ 1,106,033
47	1860	Meters (Smart Meters)	\$ 212,368	\$ 43,972	\$ -	\$ 256,341	\$ 8,704	\$ 16,356	\$ -	\$ 25,061	\$ 231,280
N/A	1905	Land	\$ 86,551	\$ -	\$ -	\$ 86,551	\$ -	\$ -	\$ -	\$ -	\$ 86,551
47	1908	Buildings & Fixtures	\$ 2,182,429	\$ 231,827	\$ -	\$ 2,414,256	\$ 1,186,394	\$ 75,946	\$ -	\$ 1,262,341	\$ 1,151,915
13	1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (10 years)	\$ 339,217	\$ 31,051	\$ -	\$ 370,268	\$ 288,404	\$ 9,867	\$ -	\$ 298,271	\$ 71,997
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	1920	Computer Equipment - Hardware	\$ 748,652	\$ 68,005	\$ -	\$ 816,657	\$ 587,979	\$ 45,149	\$ -	\$ 633,128	\$ 183,529
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 2,395,854	\$ 254,425	\$ 26,967	\$ 2,623,313	\$ 1,371,589	\$ 271,935	\$ 26,967	\$ 1,616,558	\$ 1,006,755
8	1935	Stores Equipment	\$ 75,196	\$ -	\$ -	\$ 75,196	\$ 75,196	\$ -	\$ -	\$ 75,196	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 1,205,954	\$ 21,013	\$ -	\$ 1,226,966	\$ 991,317	\$ 36,913	\$ -	\$ 1,028,231	\$ 198,735
8	1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1955	Communications Equipment	\$ 101,871	\$ 46,452	\$ -	\$ 148,322	\$ 82,188	\$ 6,633	\$ -	\$ 88,821	\$ 59,501
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ 18,079	\$ 1,970	\$ -	\$ 20,050	\$ 8,025	\$ 4,025	\$ -	\$ 12,050	\$ 7,999
47	1970	Load Management Controls Customer Premises	\$ 403,931	\$ -	\$ -	\$ 403,931	\$ 403,931	\$ -	\$ -	\$ 403,931	\$ -
47	1975	Load Management Controls Utility Premises	\$ 165,151	\$ -	\$ -	\$ 165,151	\$ 165,151	\$ -	\$ -	\$ 165,151	\$ -
47	1980	System Supervisor Equipment	\$ 1,294,866	\$ 47,535	\$ -	\$ 1,342,401	\$ 1,011,760	\$ 53,114	\$ -	\$ 1,064,873	\$ 277,528
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ 53,060	\$ -	\$ -	\$ 53,060	\$ 21,635	\$ 1,630	\$ -	\$ 23,264	\$ 29,796
47	1995	Contributions & Grants	\$ 7,560,942	\$ 675,928	\$ -	\$ 8,236,870	\$ 1,579,018	\$ 179,128	\$ -	\$ 1,758,146	\$ 6,478,724
47	2440	Deferred Revenue ⁵	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Sub-Total	\$ 93,235,866	\$ 4,016,447	\$ 316,355	\$ 96,935,958	\$ 51,556,264	\$ 1,983,021	\$ 246,364	\$ 53,292,920	\$ 43,643,038
		Less Socialized Renewable Energy Generation Investments (input as negative)									
		Less Other Non Rate-Regulated Utility Assets (input as negative)									
		Total PP&E	\$ 93,235,866	\$ 4,016,447	\$ 316,355	\$ 96,935,958	\$ 51,556,264	\$ 1,983,021	\$ 246,364	\$ 53,292,920	\$ 43,643,038
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁶									
		Total					\$ 1,983,021				

Less: Fully Allocated Depreciation
Transportation \$ 162,597
 Stores Equipment
Net Depreciation \$ 1,820,424

Revised January 28, 2015

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.
- The additions column (E) must not include construction work in progress (CWIP).
- Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1995 Contributions & Grants, but will be recorded in Account 2440, Deferred Revenues.
- Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.

**Appendix 2-CC
 Depreciation and Amortization Expense**

Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2012 and will adopt IFRS for financial reporting purposes effective January 1, 2015.

2013 Revised CGAAP

Revised -
 January 28, 2015

Account	Description	Additions (d)	Years (new additions only) (f)	Depreciation Rate on New Additions (g) = 1 / (f)	2013 Depreciation Expense ¹ (h)=2012 Full Year Depreciation + ((d)*0.5)/(f)	2013 Depreciation Expense per Appendix 2-BA Fixed Assets, Column J (l)	Variance ² (m) = (h) - (l)	Depreciation Expense on 2013 Full Year Additions (n)=(d)/(f)	Less Depreciation Expense on Assets Fully Depreciated during the year (o)	2013 Full Year Depreciation ³ (p) = 2012 Full Year Depreciation + (n) - (o)
1611	Computer Software (Formally known as Account 1925)	\$ 94,033	5.00	20.00%	\$ 80,963	\$ 79,966	\$ 997	\$ 18,807	\$ 12,848	\$ 77,518
1612	Land Rights (Formally known as Account 1906)	\$ -	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1805	Land	\$ -	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1808	Buildings	\$ 112,435	50.00	2.00%	\$ 33,474	\$ 33,474	\$ 0	\$ 2,249	\$ -	\$ 34,598
1810	Leasehold Improvements	\$ -	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ -	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV	\$ 2,057,224	40.17	2.49%	\$ 296,165	\$ 266,126	\$ 30,039	\$ 51,207	\$ -	\$ 321,769
1825	Storage Battery Equipment	\$ -	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 1,345,153	45.00	2.22%	\$ 299,643	\$ 299,643	\$ 0	\$ 29,892	\$ -	\$ 314,589
1835	Overhead Conductors & Devices	\$ 753,828	60.00	1.67%	\$ 210,308	\$ 210,308	\$ 0	\$ 12,564	\$ -	\$ 216,590
1840	Underground Conduit	\$ 306,052	50.00	2.00%	\$ 17,880	\$ 17,880	\$ 0	\$ 6,121	\$ -	\$ 20,940
1845	Underground Conductors & Devices	\$ 389,846	40.00	2.50%	\$ 93,873	\$ 93,873	\$ 0	\$ 9,746	\$ -	\$ 98,746
1850	Line Transformers	\$ 519,110	40.00	2.50%	\$ 233,067	\$ 236,966	\$ 3,898	\$ 12,978	\$ -	\$ 239,556
1855	Services - Overhead	\$ 141,631	60.00	1.67%	\$ 121,582	\$ 121,582	\$ -	\$ 2,361	\$ -	\$ 122,763
1855	Services - Underground	\$ 350,279	40.00	2.50%	\$ 275,407	\$ 275,407	\$ 0	\$ 8,757	\$ -	\$ 279,785
1860	Meters	\$ 50,354	10.00	10.00%	\$ 104,012	\$ 105,172	\$ 1,160	\$ 5,035	\$ 6,726	\$ 99,804
1860	Meters (Smart Meters)	\$ 62,304	10.00	10.00%	\$ 21,670	\$ 21,670	\$ -	\$ 6,230	\$ -	\$ 24,785
1905	Land	\$ -	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$ 100,066	25.00	4.00%	\$ 81,681	\$ 80,662	\$ 1,019	\$ 4,003	\$ -	\$ 83,682
1910	Leasehold Improvements	\$ -	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 6,292	10.00	10.00%	\$ 11,626	\$ 11,490	\$ 137	\$ 629	\$ 1,264	\$ 10,677
1915	Office Furniture & Equipment (5 years)	\$ -	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 8,076	5.00	20.00%	\$ 52,757	\$ 54,236	\$ 1,479	\$ 1,615	\$ 4,782	\$ 48,783
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1930	Transportation Equipment >3 ton, trailers	\$ 15,542	3.18	31.43%	\$ 169,065	\$ 170,055	\$ 989	\$ 4,885	\$ -	\$ 171,509
1930	Transportation Equipment <3 ton	\$ 43,374	3.37	29.68%	\$ 71,038	\$ 67,893	\$ 3,145	\$ 12,872	\$ 25,781	\$ 51,693
1935	Stores Equipment	\$ -	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$ 101,630	10.00	10.00%	\$ 42,627	\$ 40,809	\$ 1,818	\$ 10,163	\$ 3,016	\$ 44,692
1945	Measurement & Testing Equipment	\$ -	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$ -	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1955	Communications Equipment	\$ 20,789	10.00	10.00%	\$ 6,289	\$ 7,584	\$ 1,295	\$ 2,079	\$ -	\$ 7,328
1955	Communication Equipment (Smart Meters)	\$ -	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1960	Miscellaneous Equipment	\$ -	-	0.00%	\$ 4,124	\$ 2,414	\$ 1,710	\$ -	\$ -	\$ 4,124
1970	Load Management Controls Customer Premises	\$ -	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises	\$ -	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$ 41,364	20.00	5.00%	\$ 51,166	\$ 51,166	\$ 0	\$ 2,068	\$ 3,720	\$ 48,480
1985	Miscellaneous Fixed Assets	\$ -	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1990	Other Tangible Property	\$ -	-	0.00%	\$ 1,630	\$ 1,630	\$ 0	\$ -	\$ -	\$ 1,630
1995	Contributions & Grants	\$ 1,061,939	45.98	2.18%	\$ 197,470	\$ 199,416	\$ 1,947	\$ 23,098	\$ -	\$ 209,019
	Total	\$ 5,457,443			\$ 2,082,577	\$ 2,050,588	\$ 31,989	\$ 181,163	\$ 58,137	\$ 2,115,022

Revised January 28, 2015

Notes:

- Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.
- The applicant must provide an explanation of material variances in evidence.
- This column refers to the calculated full year depreciation but excludes the depreciation expense on assets fully depreciated during the year. This column is used for the purpose of calculating depreciation expense in the following year on the next worksheet.

General: Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.