

EB-2010-0125

Ontario Energy Board

IN THE MATTER OF the *Ontario Energy Board Act*,
1998, S.O. 1998, c. 15, (Schedule B);

AND IN THE MATTER OF an application by Brant
County Power Inc. for an order approving just and
reasonable rates and other charges for electricity
distribution to be effective May 1, 2011.

**BRANT COUNTY POWER INC.
RESPONSE TO
TECHNICAL CONFERENCE QUESTIONS OF
ENERGY PROBE**

Question # 1

Ref: Energy Probe Interrogatory #1

Part (f) of the response indicates that previously an estimate of the time spent by staff was allocated to BCP's revenue as a reduction to admin expenses. The company has now moved to a time sheet system whereby actual costs will be recorded.

Please confirm that the actual costs continue to be used as a reduction to admin expenses. If this is not the case, please explain BCP accounts for these costs and the associated revenues.

Response:

BCP has implemented the time sheet effective Jan 1/11 with the intention of actual costs to be allocated as a reduction to admin expenses in BCP.

Question # 2

Ref: Energy Probe Interrogatory #4

The response provided only shows additions to gross assets, not additions to accumulated depreciation.

- a) If 2010 actual data is now available, please update Exhibit 2, Tab 1, Schedule 3, page 6 to reflect actual additions to both gross assets and accumulated depreciation.
- b) If 2010 actual data is not yet available, please explain the significant increase in the estimate to year end 2010 capital expenditures as compared to the budget figures in accounts 1915, 1920/1925, 1930 and 1960.
- c) If 2010 actual data is not yet available, please explain the significant increase in the estimate to year end 2010 as compared to the YTD November figures for Distribution Plant accounts.
- d) If 2010 actual data is not yet available, please confirm that all of the expenditures shown in the Estimate to Year End were in service at the end of 2010. If this cannot be confirmed, please provide a separate column that shows the 2010 capital expenditures that were in service at the end of 2010.

Response:

- a) Please see attached
 - ✓ 1915 – upgrade of office equipment and related ergonomics to comply with Bill 168 standards.
 - ✓ 1920/25 – GIS/GPS mapping software slipped out of 2010 into early 2011
 - ✓ 1930 – bought a new double bucket truck into 2010 as well as a Toyota Prius for BRE which was budgeted for early 2011.
 - ✓ 1960 – put up 2 Microfit systems – 5kw roofmount and 5kw tracker which originally had been budgeted for early 2011.
- b) data is available – see part a.
- c) data is available – see part a
- d) Pending

Question # 3

Ref: Energy Probe Interrogatory #5 &
Exhibit 4, Tab 8, Schedule 1, page 67

The response indicates that the figures provided on Exhibit 2, Tab 2, Schedule 1 are the correct figures and that there is no impact on rate base, rate of return or distribution rates.

- a) Did BCP take into account the impact on income taxes? In particular, please provide revised CCA schedules as shown on page 67 of Exhibit 4, Tab 8, Schedule 1 that shows \$100,000 in software costs from account 1925 in 2010 being added to CCA Class 12 rather than CCA Class 50. What is the impact on the CCA deduction available for 2011 of this change?
- b) What is the impact on the income tax calculation of the change in the CCA deduction for 2011?

Response:

- a) BCP did not account for a change in CCA classes nor the associated income tax implication; however we do agree that this needs to be accounted for in final rate approval.

See requested tables for 2011 and 2010 (note this includes changes from EP IR # 26):

| 2010 | | | | | |
|----------|----------------------|---------------------|------|---------------------|----------------------|
| T2S(8) | Opening | Additions | Rate | CCA | Ending |
| Class 1 | 9,005,855 | | 4% | 360,234 | 8,645,621 |
| Class 1 | 127,488 | 10,000 | 6% | 7,949 | 129,539 |
| Class 8 | 137,221 | 28,500 | 20% | 30,294 | 135,427 |
| Class 10 | 535,115 | 325,000 | 30% | 209,285 | 650,831 |
| Class 12 | - | 100,000 | 100% | 50,000 | 50,000 |
| Class 17 | 23,699 | | 8% | 1,896 | 21,803 |
| Class 45 | 8,543 | | 45% | 3,844 | 4,699 |
| Class 47 | 6,490,746 | 2,660,770 | 8% | 625,690 | 8,525,826 |
| Class 50 | 22,159 | 62,300 | 55% | 29,320 | 55,139 |
| | \$ 16,350,827 | \$ 3,186,570 | | \$ 1,318,513 | \$ 18,218,884 |

| 2011 | | | | | |
|----------|----------------------|---------------------|------|---------------------|----------------------|
| T2S(8) | Opening | Additions | Rate | CCA | Ending |
| Class 1 | 8,645,621 | | 4% | 345,825 | 8,299,796 |
| Class 1 | 129,539 | 60,000 | 6% | 9,572 | 179,966 |
| Class 8 | 135,427 | 10,500 | 20% | 28,135 | 117,791 |
| Class 10 | 650,831 | 130,000 | 30% | 214,749 | 566,081 |
| Class 12 | 50,000 | | 100% | 50,000 | - |
| Class 17 | 21,803 | | 8% | 1,744 | 20,059 |
| Class 45 | 4,699 | | 45% | 2,114 | 2,584 |
| Class 47 | 8,525,826 | 2,512,654 | 8% | 782,572 | 10,255,907 |
| Class 50 | 55,139 | 180,000 | 55% | 79,826 | 155,313 |
| | \$ 18,218,884 | \$ 2,893,154 | | \$ 1,514,539 | \$ 19,597,499 |

The CCA deduction for 2011 changes from \$1,496,414 (original application) to \$1,514,539 (revised application, including EP IR # 26 revisions).

b) The revised income tax requirement is \$51,617 (this includes all CCA revisions in TCQ and IR's as well as income tax rate adjustments from BS IR # 30).

Question # 4

Ref: Energy Probe Interrogatory #6

The response provided in part (a) appears to have the RPP and non-RPP rates reversed.

- a) Please confirm that the RPP price should be \$0.06504 and the non-RPP price should be \$0.06250.

BCP confirms the RPP prices

- b) Based on the RPP/non-RPP weightings of 39.4% and 60.6% please calculate blended rate that would replace the \$0.06404.

Please see revised EP IR # 6 table below:

| | Billing Determient | | Original Rates | | Update Rates | | | Rate Base Impact (15%) |
|-----------------------|--------------------|--|----------------|------------|--------------|------------|-------------|------------------------------|
| | RPP | | Rate | Cost | RPP Rate | Cost | Difference | |
| Residential | 80,122,583 | | 0.0694 | 5,560,507 | 0.06350 | 5,087,825 | - 472,683 | |
| GS < 50 kW | 39,095,551 | | 0.0694 | 2,713,231 | 0.06350 | 2,482,587 | - 230,644 | |
| GS 50 to 4,999 kW | 151,750,742 | | 0.0694 | 10,531,501 | 0.06350 | 9,636,249 | - 895,252 | |
| Unmetered Load | 493,370 | | 0.0694 | 34,240 | 0.06350 | 31,329 | - 2,911 | |
| Sentinel Lights | 215,167 | | 0.0694 | 14,933 | 0.06350 | 13,663 | - 1,269 | |
| Street Lights | 1,707,054 | | 0.0694 | 118,470 | 0.06350 | 108,399 | - 10,071 | |
| Total | | | | 18,972,882 | | 17,360,052 | - 1,612,830 | - 241,924 |
| | | | | | | | | |
| RPP Rate for 2011 | 0.06504 | | | | | | | |
| Non-RPP Rate for 2011 | 0.0625 | | | | | | | |
| Utilized Blended Rate | 0.06350 | | | | | | | |

- c) Please show the impact on the cost of power and the impact on rate base.

Cost of Power is adjusted by \$1,612,830 (from original application) and Rate base is reduced by \$241,924.

Please note the EP IR # 6 indicated these values to be COP = \$1,465,341 and Rate Base = \$219,801.

- d) Please update the cost of power to reflect the approved transmission, low voltage and wholesale market rates that are now available and show the calculations and the impact on rate base, in a manner similar to the response to part (a) of the interrogatory.

BCP used retail rates and load to derive the total COP (including transmission/connections and low voltage costs). BCP is providing retails rates and

associated revenues for Transmission and Connection charges (that are increased by the same % as the wholesale approvals) below:

| Customer Class | Billing Determinent | | Original Rate | Network Service Costs | | Updated \$ | Difference |
|-------------------|---------------------|--------|---------------|-----------------------|--------------|--------------|------------|
| | kWh | kW | | Original \$ | Updated Rate | | |
| Residential | 80,122,583 | | 0.0052 | 416,637.43 | 0.0065 | 522,012.66 | 105,375.23 |
| GS < 50 kW | 39,095,551 | | 0.0048 | 187,658.64 | 0.0060 | 235,120.95 | 47,462.30 |
| GS 50 to 4,999 kW | 151,750,742 | 388493 | 1.9188 | 745,440.37 | 2.4041 | 933,975.87 | 188,535.50 |
| Unmetered Loads | 493,370 | | 0.0048 | 2,368.18 | 0.0060 | 2,967.13 | 598.96 |
| Street Lights | 1,707,054 | 4783 | 1.4472 | 6,921.96 | 1.8132 | 8,672.65 | 1,750.69 |
| Sentinel Lights | 215,167 | 574 | 1.4544 | 834.83 | 1.8222 | 1,045.97 | 211.14 |
| Total | | | | 1,359,861.40 | | 1,703,795.22 | 343,933.82 |

Retail Transmission Adjustment Factor

| | |
|-----------|-------|
| 2011 Rate | 3.22 |
| 2010 Rate | 2.57 |
| Factor | 1.253 |

| Customer Class | Billing Determinent | | Original Rate | Line & Transformer Connection | | Updated \$ | Difference |
|-------------------|---------------------|--------|---------------|-------------------------------|--------------|--------------|------------|
| | kWh | kW | | Original \$ | Updated Rate | | |
| Residential | 80,122,583 | | 0.0039 | 312,478.07 | 0.0043 | 344,803.39 | 32,325.32 |
| GS < 50 kW | 39,095,551 | | 0.0034 | 132,924.87 | 0.0038 | 146,675.72 | 13,750.85 |
| GS 50 to 4,999 kW | 151,750,742 | 388493 | 1.4110 | 548,163.62 | 1.5570 | 604,870.20 | 56,706.58 |
| Unmetered Loads | 493,370 | | 0.0034 | 1,677.46 | 0.0038 | 1,850.99 | 173.53 |
| Street Lights | 1,707,054 | 4783 | 1.0908 | 5,217.30 | 1.2036 | 5,757.02 | 539.72 |
| Sentinel Lights | 215,167 | 574 | 1.1137 | 639.26 | 1.2289 | 705.39 | 66.13 |
| Total | | | | 1,001,100.59 | | 1,104,662.72 | 103,562.13 |

Retail Transmission Adjustment Factor

| | |
|-----------|-------|
| 2011 Rate | 2.56 |
| 2010 Rate | 2.32 |
| Factor | 1.103 |

Question # 5

Ref: Energy Probe Interrogatory #8

The response indicates that smart meters will be removed from the 2011 rate base.

- a) Please identify the amount currently included in the 2010 and 2011 capital expenditures and included in 2011 rate base.

2010 Smart Meter Capital Expenditure (included in rate application) = \$1,337,547

2011 Smart Meter Capital Expenditure (included in rate application) = \$51,000

2011 Smart Meter Rate Base Impact (does not include ½ year rule) = \$1,388,547

- b) Please provide a table that shows the impact on the revenue requirement of the removal of the smart meter capital expenditures in 2010 and 2011 (including the impact on rate base, cost of capital, depreciation and income taxes (CCA reduction)).

Please see requested changes to 2011 key application values

| Rate Base | Original | Revised | Difference |
|---------------------------|------------|------------|-------------|
| Gross Assets | 28,545,689 | 27,157,142 | - 1,388,547 |
| Depreciaton | 10,036,965 | 9,901,510 | - 135,455 |
| Net Fixed Assets | 18,508,724 | 17,255,632 | - 1,253,092 |
| Working Capital Allowance | 4,034,723 | 4,034,723 | - |
| Rate Base | 22,543,447 | 21,290,355 | - 1,253,092 |

| Cost of Capital Savings | Allocation | Rate of Return | Return Value |
|-------------------------|----------------|----------------|--------------|
| Debt (short term) | - 701,731.52 | 2.07% | - 14,525.84 |
| Debt (long term) | - 50,123.68 | 5.68% | - 2,847.03 |
| Equity | - 501,236.80 | 9.85% | - 49,371.82 |
| Total | - 1,253,092.00 | | - 66,744.69 |

| Amortization Expense | Original | Revised | Difference |
|----------------------|----------|---------|------------|
| | 896,214 | 805,344 | - 90,870 |

| Income Taxes | Original | Revised | Difference |
|--------------|----------|---------|------------|
| | 101,117 | 45,995 | - 55,122 |

Note: the income tax value includes all CCA adjustments from EP IR's and TCQ's as well as BS IR # 20.

- c) Is BCP requesting any change in the smart meter rate adder as a result of moving these capital expenditures out of rate base and into the variance account? If so, please provide the details.

BCP is not requesting a change in Smart Meter rate adder

- d) Has BCP included any smart meter expenses in the revenue requirement? If so, please quantify these expenses and explain if BCP is also proposing to remove these expenses and include them in the variance account. If not, why not?

BCP has not included any Smart Meter expenses in the revenue requirement

Question # 6

Ref: Energy Probe Interrogatory #11 & #9

- a) Please quantify the other expenses of the renewable division that are included in the admin expense section of the forecast.
- b) What are the forecast costs (depreciation, cost of capital, income tax impact) included in the 2011 revenue requirement associated with the \$30,000 vehicle for the renewable division noted in the response to Energy Probe Interrogatory #9?

Response:

(a) and (b)

The total expenses of BRE are as follows: \$81,445 for salary and related burden, \$20,000 for advertising and \$3,500 for insurance. – Total \$104,945. Depreciation is \$30,000/8/2 or \$1,200. Total estimated net revenue include is ~ \$30,000 with estimated tax at 30% or ~ \$9,000.

Question # 7

Ref: Energy Probe Interrogatory #12

- a) Please add a line to the table provided in the response to part (d) that shows the total for the year, a line that shows the forecast for the 2010 bridge year, and a line that shows the variance. If the unbilled analysis has now been completed, please update the table to reflect this.
- b) What was the actual power purchase amount for 2010 that is comparable to the forecasted figure of 293,500,326 kWh?

Response:

Pending

Question # 8

Ref: Energy Probe Interrogatory #13

- a) Please confirm that the increase in the Total Billed kWh shown in the response to part (j) to 283,849,820 kWh for 2011 reflects both the updated GDP forecast and an updated CDM forecast. Please indicate if any other changes were made.
- b) Please quantify the change in the CDM forecast noted above and show how the new forecast reflects the revised 9.85 GWh target noted in part (k) of the response.
- c) What is the impact on the revenue sufficiency of using the total billed forecast of 283,849,820 kWh and the associated kW forecast for 2011?

Response:

See Table on next page.

- a) The Total billed kWh shown in response to part (j) for 2011 is reflects the update to the GDP forecast. The table below reflects both the GDP and CDM forecast. Which gives a total billed kWh for 2010 of 280,355,662 kWh and for 2011 we have 285,900,914 kWh. Note: the CDM activity has changed due to the use of the most up-to-date OPA CDM annual savings file.
- b) The table in part a) above shows a predicted purchase kWh using the revised CDM target as well as the new GDP growth rate and new CDM activity results provided by the OPA CDM file. As can be seen from the table, the CDM Activity has changed because Burman Energy obtained a revised OPA CDM file containing final results for Brant County Power Inc.
- c) Pending.

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Brant County Response to TCQ
Energy Probe
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| Year | Month | Heating Degree Days | Cooling Degree Days | Ontario Real GDP Monthly % | Number of Days/Month | GS>50kW Flag for 2006 | CDM Activity Variable | Predicted Purchase kWh | Total Predicted Purchase kWh |
|------|-------|---------------------|---------------------|----------------------------|----------------------|-----------------------|-----------------------|------------------------|------------------------------|
| 2010 | Jan | 741.59 | 0.00 | 135.11 | 31.00 | 1 | 506,870.78 | 25,903,624.99 | 293,868,805.12 |
| | Feb | 667.16 | 0.00 | 135.47 | 28.00 | 1 | 482,018.29 | 24,352,205.58 | |
| | Mar | 559.87 | 0.00 | 135.83 | 31.00 | 1 | 457,165.80 | 24,981,422.15 | |
| | Apr | 331.77 | 0.00 | 136.19 | 30.00 | 1 | 432,313.31 | 23,329,302.55 | |
| | May | 179.17 | 8.81 | 136.55 | 31.00 | 1 | 407,460.82 | 23,276,497.41 | |
| | June | 37.40 | 56.39 | 136.91 | 30.00 | 1 | 382,608.33 | 24,127,780.32 | |
| | July | 5.24 | 89.51 | 137.28 | 31.00 | 1 | 357,755.84 | 25,797,102.77 | |
| | Aug | 12.11 | 71.80 | 137.64 | 31.00 | 1 | 332,903.35 | 25,157,156.42 | |
| | Sep | 63.37 | 18.70 | 138.01 | 30.00 | 1 | 308,050.86 | 22,889,739.62 | |
| | Oct | 261.30 | 2.73 | 138.38 | 31.00 | 1 | 283,198.37 | 23,826,369.63 | |
| | Nov | 413.47 | 0.00 | 138.75 | 30.00 | 1 | 258,345.88 | 24,264,816.79 | |
| | Dec | 626.73 | 0.00 | 139.12 | 31.00 | 1 | 233,493.39 | 25,962,786.89 | |
| 2011 | Jan | 741.59 | 0.00 | 139.39 | 31.00 | 1 | 229,141.84 | 26,647,467.93 | 299,681,338.39 |
| | Feb | 667.16 | 0.00 | 139.66 | 28.00 | 1 | 224,790.30 | 25,048,920.77 | |
| | Mar | 559.87 | 0.00 | 139.94 | 31.00 | 1 | 220,438.75 | 25,630,995.39 | |
| | Apr | 331.77 | 0.00 | 140.21 | 30.00 | 1 | 216,087.20 | 23,931,719.58 | |
| | May | 179.17 | 8.81 | 140.49 | 31.00 | 1 | 211,735.65 | 23,831,743.92 | |
| | June | 37.40 | 56.39 | 140.76 | 30.00 | 1 | 207,384.11 | 24,635,841.94 | |
| | July | 5.24 | 89.51 | 141.04 | 31.00 | 1 | 203,032.56 | 26,257,965.10 | |
| | Aug | 12.11 | 71.80 | 141.31 | 31.00 | 1 | 198,681.01 | 25,570,805.01 | |
| | Sep | 63.37 | 18.70 | 141.59 | 30.00 | 1 | 194,329.46 | 23,256,159.94 | |
| | Oct | 261.30 | 2.73 | 141.87 | 31.00 | 1 | 189,977.92 | 24,145,547.13 | |
| | Nov | 413.47 | 0.00 | 142.15 | 30.00 | 1 | 185,626.37 | 24,536,736.85 | |
| | Dec | 626.73 | 0.00 | 142.43 | 31.00 | 1 | 181,274.82 | 26,187,434.84 | |

Question # 9

Ref: Energy Probe Interrogatory #13 &
Exhibit 3, Tab 2, Schedule 1, page 7

The table on page 7 of the referenced evidence indicates a t-Stat on the CDM activity variable of -1.8. However, the Excel spreadsheet provided as part of the response to Energy Probe Interrogatory #13 shows that the t-Stat is actually -1.08.

Please confirm that the -1.8 included in the evidence should be -1.08 and that at this level, the CDM activity variable is not statistically different from 0 at a 90% confidence level.

Response:

Yes, the -1.8 T-Stat value for the CDM Activity variable should be -1.08 as shown in the excel spreadsheet.

Question # 10

Ref: Energy Probe Interrogatory #14 &
Exhibit 8, Tab 1, Schedule 5 &
Exhibit 3, Tab 2, Schedule 1

The response provided in part (a) does not explain why two sets of figures are different.

- a) Please explain why the purchased kWh actual figure for 2006 shown in the Burman report (page 5) is different than the figure shown in Appendix 2-P in Exhibit 8, Tab 1, Schedule 5.
- b) Please explain why the Billed kWh Actual figures for 2006 through 2009 in the Burman report are different than the figures shown in Appendix 2-P in Exhibit 8, Tab 1, Schedule 5.
- c) Please update both the Burman report table and the Appendix 2-P to reflect actual data for 2010.

Response:

- a) The differences result from the time frame that the data was collected and utilized. The data in Exhibit # 8 is correct.
- b) The differences result from the time frame that the data was collected and utilized. The data in Exhibit # 8 is correct.
- c) The actual data for 2010 is not yet available, as year-end audit is not completed. The unbilled process is part of BCP year-end audit and will have an impact on the requested data.

Question # 11

Ref: Energy Probe Interrogatory #16

- a) Please provide the forecast sale value of the two vehicles forecast to be sold in 2011.
- b) Are both of these vehicles fully depreciated when they are forecast to be sold? If not, please provide the net book value upon sale.

Response:

- a) The estimated proceeds of sale for each of the two vehicles forecast to be sold in 2011 is \$1,000.
- b) Both of these assets are fully depreciated.

Question # 12

Ref: Energy Probe Interrogatory #17

The response provided to part (b) did not provide an estimate of the number of microFIT customers at the end of 2011. Please provide an estimate.

Response:

The estimated number of microfit customers at the end of 2011 is 30.

Question # 13

Ref: Energy Probe Interrogatory #23

Parts (b), (c) and (d) were not answered. Please provide a live Excel spreadsheet for Appendix 2-M for each of 2006 through 2011, or for the years for which the live spreadsheet is available.

Response:

See attached file

Question # 14

Ref: Energy Probe Interrogatory #28 &
Exhibit 8, Tab 1, Schedule 2

- a) Please provide the monthly Brantford Power delivery point demands that result in the annual figure of 1,067 kW.
- b) Will the definition proposed on pages 1-2 of Exhibit 8, Tab 1, Schedule 2 have any impact on the classification of Brantford Power?

Response:

Please note, the response to EP # 28 references an OEB response that was updated. The Board Staff IR #23 contained in EP IR # 28 was changed and is not accurate. Please see actual BS IR # 23 response and requested data below.

Board Staff Interrogatories

**Brant County Power Inc.
2011 Electricity Distribution Rates Application
EB-2010-0125**

IR 23

Ref: Exhibit 7 Tab 1 Schedule 1 p.2

Issue: Embedded Service to Brantford

Board staff notes that Brant County has included Brantford Power Distribution Inc. ("Brantford") as a GS<50 customer.

- (a) Please state why, with a demand of 1,067 kW, Brant County has included them in a class for customers with less than 50 kW demand?
- (b) What is the forecast average Demand for the GS<50 class without Brantford included?
- (c) At what distribution voltage is Brantford served?
- (d) Does Brant County provide and maintain the meters for Brantford?

Response:

- a) Exhibit 7, Tab 1, Schedule 1, Page 2 should read that Brantford is considered a GS > 50 kW (50 to 4,999 kW monthly demand) and was erroneously labeled at GS < 50 customer. The load forecast utilized and the cost allocation models populated by BCP treat the Brantford Embedded point as a GS > 50 kW customer.
- b) N/A as Brantford was not included in the GS < 50 kW class in the load profile.
- c) Brantford's embedded point is served at 8,320 volts.
- d) Brant County owns and maintains the meter utilized, note: Brantford did make a capital contribution towards this cost.

| <i>Month</i> | <u>Brantford Load</u> (kw) | <u>Brant County</u> <u>Peak Load</u> (kw) |
|--------------------------------------|-------------------------------|---|
| 2010 | | |
| September | 169 | 57,272 |
| August | 202 | 57,555 |
| July | 200 | 57,772 |
| June | 179 | 49,351 |
| May | 108 | 48,963 |
| April | 40 | 39,623 |
| March | 17 | 41,659 |
| February | 18 | 44,876 |
| January | 19 | 46,653 |
| 2009 | | |
| December | 16 | 48,436 |
| November | 10 | 42,247 |
| October | 89 | 42,309 |
| | 1,067 | 576,716 |
| Brantford as a percent of total load | 0.185% | |

Question # 15

Ref: VECC Interrogatory Response #4

The load forecast shown in response to part (f) of the question shows a 2011 billed energy forecast of 292,363,223 kWh, while the response to part (j) has a forecast of 283,849,820 kWh. The difference between the forecasts appears to be related to different GDP figures and different CDM figures used as explanatory variables.

For each of the forecasts noted above, please clarify the GDP and CDM forecasts used in the equation. For example, the monthly table provided in the response to part (j) appears to use the original GDP and CDM forecasts used by BCP.

Response:

To be discussed at Technical Conference

Question # 16

Ref: VECC Interrogatory #21(b)

Please update the 2010 figures shown in the attachment to the response to reflect actual data for 2010.

Response:

The total amount of recovered costs in 2010 from BCPSI is \$51,152.

Question # 17

Ref: All Interrogatories

- a) Please provide an updated Revenue Requirement Work Form that reflects all the changes that BCP has accepted through the interrogatory process (as examples, the removal of smart meters from rate base, the income and capital tax changes, the addition of LEAP expenses, the reduction in depreciation charges, etc.). Please also reflect the updated cost of capital parameters released by the Board on March 3, 2011 in the revenue requirement work form.
- b) Please provide a companion schedule that shows for each of the changes accepted by BCP the determination/calculation of the change in the revenue requirement.

Response:

- a) To be provided prior to Settlement Conference.
- b) To be provided prior to Settlement Conference.

Appendix 2-B
Fixed Asset Continuity Schedule
2010 - Bridge

#REF!

| | | Cost | | | | Accumulated Depreciation | | | | | | | |
|-------------|-----|---|-------------------|------------------|-----------------|--------------------------|------------------|-----------------|-----------------|-----------|-----------------|------------------|--------------------------------|
| CCA Class | OEB | Description | Depreciation Rate | O/B | Additions | Disposals | C/B | O/B | Additions | Disposals | C/B | Net Book Value | |
| N/A | | 1805 Land | | \$ 101,022.90 | \$ 2,936.00 | | \$ 103,958.90 | \$ - | \$ - | \$ - | \$ - | \$ 103,958.90 | |
| 47 | | 1806 Land Rights | | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 13 | | 1808 Buildings & Fixtures | | \$ 802,895.47 | \$ 8,500.00 | | \$ 811,495.47 | \$ 178,749.95 | \$ 32,345.00 | | \$ 211,094.95 | \$ 600,400.52 | |
| 47 | | 1810 Leasehold Improvements | | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | | 1815 TS Equipment | | \$ 2,510,109.38 | | | \$ 2,510,109.38 | \$ 251,774.04 | \$ 63,198.00 | | \$ 314,972.04 | \$ 2,195,137.34 | |
| 47 | | 1820 DS Equipment | | \$ 116,080.26 | \$ 5,396.00 | | \$ 121,476.26 | \$ 54,942.53 | \$ 5,251.00 | | \$ 60,193.53 | \$ 61,282.73 | |
| 47 | | 1825 Storage Battery Equipment | | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | | 1830 Poles, Towers & Fixtures | | \$ 4,833,986.36 | \$ 371,341.00 | | \$ 5,205,327.36 | \$ 1,573,636.93 | \$ 225,497.00 | | \$ 1,799,133.93 | \$ 3,406,193.43 | |
| 47 | | 1835 OH Conductors & Devices | | \$ 3,532,655.92 | \$ 369,218.00 | | \$ 3,901,873.92 | \$ 1,231,454.89 | \$ 180,117.00 | | \$ 1,411,571.89 | \$ 2,490,302.03 | |
| 47 | | 1840 UG - Conduit | | \$ 609,795.61 | \$ 34,322.00 | | \$ 644,117.61 | \$ 183,420.08 | \$ 25,476.00 | | \$ 208,896.08 | \$ 435,221.53 | |
| 47 | | 1845 UG - Conductors & Devices | | \$ 2,108,669.10 | \$ 110,855.00 | | \$ 2,219,524.10 | \$ 879,090.17 | \$ 105,523.00 | | \$ 984,613.17 | \$ 1,234,910.93 | |
| 47 | | 1850 Line Transformers | | \$ 4,465,199.34 | \$ 131,579.00 | | \$ 4,596,778.34 | \$ 1,515,780.76 | \$ 217,623.00 | | \$ 1,733,403.76 | \$ 2,863,374.58 | |
| 47 | | 1855 Services | | \$ 2,444,892.55 | \$ 47,984.00 | | \$ 2,492,876.55 | \$ 1,003,919.22 | \$ 117,336.00 | | \$ 1,121,255.22 | \$ 1,371,621.33 | |
| 47 | | 1860 Meters | | \$ 1,380,363.82 | \$ 8,488.00 | | \$ 1,398,851.82 | \$ 482,578.08 | \$ 66,266.00 | | \$ 548,844.08 | \$ 850,007.74 | |
| 47 | | 1861 Smart Meters | | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | | 1861 Smart Meters / Communication Equipment | | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | | 1865 Other Installations on Customer Premises | | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | | 1870 Leased Property on Customer Premises | | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | | 1875 Street Lighting & Signal Systems | | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| N/A | | 1905 Land | | \$ 72,665.11 | | | \$ 72,665.11 | \$ - | | | \$ - | \$ 72,665.11 | |
| CEC | | 1906 Land Rights | | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | | 1908 Buildings & Fixtures | | \$ 379,785.82 | \$ 40,606.00 | | \$ 420,391.82 | \$ 67,722.87 | \$ 12,459.00 | | \$ 80,181.87 | \$ 340,209.95 | |
| 13 | | 1910 Leasehold Improvements | | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 8 | | 1915 Office Furniture & Equipment | | \$ 119,267.65 | \$ 46,092.00 | | \$ 165,359.65 | \$ 77,809.93 | \$ 10,426.00 | | \$ 88,235.93 | \$ 77,123.72 | |
| 8 | | 1920 Computer Hardware | | \$ 582,317.60 | \$ 31,352.00 | | \$ 613,669.60 | \$ 505,407.10 | \$ 33,271.00 | | \$ 538,678.10 | \$ 74,991.50 | |
| 10 | | 1921 Computer Hardware- Post Mar 22, 2004 | | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 45 | | 1921 Computer Hardware- Post Mar 19, 2007 | | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 45.1 | | 1925 Computer Software | | \$ 316,834.03 | \$ 13,670.00 | | \$ 330,504.03 | \$ 286,481.78 | \$ 14,842.00 | | \$ 301,323.78 | \$ 29,180.25 | |
| 10 | | 1930 Transportation Equipment | | \$ 1,052,005.97 | \$ 364,828.00 | | \$ 1,416,833.97 | \$ 359,122.03 | \$ 180,426.00 | | \$ 539,548.03 | \$ 877,285.94 | recovered via overhead charges |
| 8 | | 1935 Stores Equipment | | \$ 1,148.58 | \$ 2,580.00 | | \$ 3,728.58 | \$ 1,148.58 | \$ - | | \$ 1,148.58 | \$ 2,580.00 | recovered via overhead charges |
| 8 | | 1940 Tools, Shop & Garage Equipment | | \$ 155,009.10 | \$ 12,695.00 | | \$ 167,704.10 | \$ 88,921.87 | \$ 12,531.00 | | \$ 101,452.87 | \$ 66,251.23 | recovered via overhead charges |
| 8 | | 1945 Measurement & Testing Equipment | | \$ 51,096.01 | \$ 17,849.00 | | \$ 68,945.01 | \$ 36,213.73 | \$ 4,530.00 | | \$ 40,743.73 | \$ 28,201.28 | recovered via overhead charges |
| 8 | | 1950 Power Operated Equipment | | \$ 2,707.97 | | | \$ 2,707.97 | \$ 1,702.77 | \$ 200.00 | | \$ 1,902.77 | \$ 805.20 | recovered via overhead charges |
| 8 | | 1955 Communication Equipment | | \$ 40,579.90 | | | \$ 40,579.90 | \$ 35,158.04 | \$ 1,562.00 | | \$ 36,720.04 | \$ 3,859.86 | recovered via overhead charges |
| 8 | | 1960 Misc. Equipment | | \$ 22,122.94 | \$ 95,664.00 | | \$ 117,786.94 | \$ 12,935.27 | \$ 6,922.00 | | \$ 19,861.27 | \$ 97,925.67 | recovered via overhead charges |
| 47 | | 1970 Load Management Controls - Customer Premises | | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | | 1975 Load Management Controls - Utility Premises | | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | | 1980 System Supervisory Equipment | | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | | 1985 Sentinel Light Rental Units | | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | | 1990 Other Tangible Property | | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | | 1995 Contributions & Grants - Credit | | \$ - | \$ 29,709.00 | | \$ - | \$ 482,559.84 | \$ 72,545.00 | | \$ - | \$ 1,273,373.75 | |
| Grand Total | | | | \$ 23,912,541.80 | \$ 1,686,246.00 | \$ - | \$ 25,598,787.80 | \$ 8,345,414.78 | \$ 1,243,256.00 | \$ - | \$ 9,588,670.78 | \$ 16,010,117.02 | |

| Appendix 2-B Fixed Asset Continuity Schedule 2010 - Bridge | | | | | | | | | | | |
|---|------|---|-------------------|------------------|--------------------------------------|--------------------------|------------------|-----------------|-----------------|-----------|-----------------|
| | | Cost | | | | Accumulated Depreciation | | | | | |
| CCA Class | DOB | Description | Depreciation Rate | O/B | Additions | Disposals | C/B | O/B | Additions | Disposals | Net Book Value |
| N/A | | 1805 Land | | \$ 101,022.90 | | | \$ 101,022.90 | | | | \$ 101,022.90 |
| 47 | | 1806 Land Rights | | | | | | | | | |
| 13 | | 1808 Buildings & Fixtures | | \$ 807,995.47 | 8500 | | \$ 807,995.47 | \$ 178,749.95 | \$ 28,114.00 | | \$ 206,863.95 |
| 47 | | 1810 Leasehold Improvements | | | | | | | | | |
| 47 | | 1815 TS Equipment | | \$ 2,510,109.38 | | | \$ 2,510,109.38 | \$ 251,774.04 | \$ 62,753.00 | | \$ 314,527.04 |
| 47 | | 1820 DS Equipment | | \$ 116,080.26 | 5396 | | \$ 116,080.26 | \$ 54,942.53 | \$ 4,643.21 | | \$ 59,585.74 |
| 47 | | 1825 Storage Battery Equipment | | | | | | | | | |
| 47 | | 1830 Poles, Towers & Fixtures | | \$ 4,833,986.96 | \$ 425,618.00 | 371371 | \$ 5,259,604.96 | \$ 1,573,636.93 | \$ 186,003.61 | | \$ 1,789,646.54 |
| 47 | | 1835 OH Conductors & Devices | | \$ 3,532,655.92 | \$ 368,040.00 | 369218 | \$ 3,901,615.92 | \$ 1,231,454.89 | \$ 134,552.46 | | \$ 1,366,007.35 |
| 47 | | 1840 UG - Conduit | | \$ 609,795.61 | \$ 63,590.00 | 54372 | \$ 673,385.61 | \$ 189,400.08 | \$ 26,935.74 | | \$ 210,355.82 |
| 47 | | 1845 UG - Conductors & Devices | | \$ 2,108,669.10 | \$ 24,159.00 | 110955 | \$ 2,132,828.10 | \$ 879,050.17 | \$ 97,193.08 | | \$ 956,289.25 |
| 47 | | 1850 Line Transformers | | \$ 4,465,199.34 | \$ 199,429.00 | 151879 | \$ 4,664,628.34 | \$ 1,515,760.76 | \$ 128,249.36 | | \$ 1,644,030.12 |
| 47 | | 1855 Services | | \$ 2,444,892.55 | \$ 84,660.00 | 678124 | \$ 2,529,552.55 | \$ 1,003,919.22 | \$ 88,889.43 | | \$ 1,097,808.65 |
| 47 | | 1860 Meters | | \$ 1,390,363.82 | \$ 1,461,350.00 | 5455 | \$ 2,851,713.82 | \$ 482,578.08 | \$ 114,068.55 | | \$ 596,646.63 |
| 47 | | 1861 Smart Meters | | | | | | | | | |
| 47 | | 1861 Smart Meters / Communication Equipment | | | | | | | | | |
| 47 | | 1865 Other Installations on Customer Premises | | | | | | | | | |
| 47 | | 1870 Leased Property on Customer Premises | | | | | | | | | |
| 47 | | 1875 Street Lighting & Signal Systems | | | | | | | | | |
| N/A | | 1905 Land | | \$ 72,665.11 | 2836 | | \$ 72,665.11 | | | | \$ 72,665.11 |
| CIC | | 1906 Land Rights | | | | | | | | | |
| 47 | | 1908 Buildings & Fixtures | | \$ 379,785.82 | \$ 10,000.00 | 40601 | \$ 389,785.82 | \$ 67,722.87 | \$ 13,032.00 | | \$ 80,754.87 |
| 13 | | 1910 Leasehold Improvements | | | | | | | | | |
| 8 | | 1915 Office Furniture & Equipment | | \$ 119,267.65 | \$ 500.00 | 46092 | \$ 119,767.65 | \$ 77,803.93 | \$ 7,386.93 | | \$ 85,146.86 |
| 8 | | 1920 Computer Hardware | | \$ 582,317.60 | \$ 252,900.00 | 45821 | \$ 835,217.60 | \$ 505,407.10 | \$ 57,235.25 | | \$ 562,642.35 |
| 10 | | 1921 Computer Hardware - Post Mar 22, 2004 | | | | | | | | | |
| 45 | | 1921 Computer Hardware - Post Mar 19, 2007 | | | | | | | | | |
| 45 | | 1925 Computer Software | | \$ 316,834.03 | | | \$ 316,834.03 | \$ 286,481.78 | \$ 17,472.80 | | \$ 303,954.58 |
| 10 | | 1930 Transportation Equipment | | \$ 1,052,005.97 | \$ 325,000.00 | 368228 | \$ 1,377,005.97 | \$ 359,122.03 | \$ 220,187.03 | | \$ 579,309.06 |
| 8 | | 1935 Stores Equipment | | \$ 1,148.58 | \$ 258.00 | 12695 | \$ 1,406.58 | \$ 1,148.58 | | | \$ 1,148.58 |
| 8 | | 1940 Tools, Shop & Garage Equipment | | \$ 155,009.10 | \$ 13,830.00 | | \$ 168,839.10 | \$ 88,921.87 | \$ 5,181.76 | | \$ 94,103.63 |
| 8 | | 1945 Measurement & Testing Equipment | | \$ 51,096.01 | \$ 15,000.00 | 17819 | \$ 66,096.01 | \$ 36,213.73 | \$ 5,092.50 | | \$ 41,305.23 |
| 8 | | 1950 Power Operated Equipment | | \$ 2,707.97 | | | \$ 2,707.97 | \$ 1,702.77 | \$ 194.55 | | \$ 1,897.32 |
| 8 | | 1955 Communication Equipment | | \$ 40,579.90 | | | \$ 40,579.90 | \$ 35,158.04 | \$ 1,440.56 | | \$ 36,598.60 |
| 8 | | 1960 Misc. Equipment | | \$ 22,122.94 | \$ 956.63 | | \$ 22,122.94 | \$ 12,939.27 | \$ 2,139.29 | | \$ 15,078.56 |
| 47 | | 1970 Load Management Controls - Customer Premises | | | | | | | | | |
| 47 | | 1975 Load Management Controls - Utility Premises | | | | | | | | | |
| 47 | | 1980 System Supervisory Equipment | | | | | | | | | |
| 47 | | 1985 Sentinel Light Rental Units | | | | | | | | | |
| 47 | | 1990 Other Tangible Property | | | | | | | | | |
| 47 | | 1995 Contributions & Grants - Credit | | \$ 1,798,769.59 | \$ 10,000.00 | | \$ 1,808,769.59 | \$ 482,559.84 | \$ 72,204.00 | | \$ 554,763.84 |
| Grand Total | | | | \$ 23,912,541.80 | \$ 3,486,670.00 | | \$ 27,399,211.80 | \$ 8,345,414.78 | \$ 1,118,517.13 | | \$ 9,463,931.91 |
| Reconciliation of Continuity Schedule (based on Audited F/S) to 2010 Budget | | | | | 1715953 | | | | | | |
| | | | | | Smart meters pulled out of rate base | | | | | | |
| Description | USOA | Annual Depreciation Expense | Budget Expense | F/S Expense | Variance | | | | | | |
| Transportation Equipment | 1990 | \$220,187 | | | | | | | | | |
| Stores Equipment | 1935 | \$0 | | | | | | | | | |
| Tools, Shop & Garage Equipment | 1940 | \$5,182 | | | | | | | | | |
| Measurement & Testing Equipment | 1945 | \$5,093 | | | | | | | | | |
| Power Operated Equipment | 1950 | \$195 | | | | | | | | | |
| Communication Equipment | 1955 | \$1,444 | | | | | | | | | |
| Misc. Equipment | 1960 | \$2,139 | | | | | | | | | |
| Total | | \$234,236 | \$84,281 | \$1,118,517 | \$234,236 | | | | | | |

Appendix 2-M

Depreciation and Amortization Expense

2006

| <u>Account</u> | <u>Description</u> | <u>Opening Balance</u> | <u>Less Fully Depreciated</u> | <u>Net for Depreciation</u> | <u>Additions</u> | <u>Total for Depreciation</u> | <u>Years</u> | <u>Depreciation Rate</u> | <u>Depreciation Expense</u> |
|----------------|---|------------------------|-----------------------------------|---------------------------------|------------------|-----------------------------------|--------------|--------------------------|---------------------------------|
| | | <u>A</u> | <u>B</u> | <u>C = A - B</u> | <u>D</u> | <u>E = C + D</u> | <u>F</u> | <u>G = 1/F</u> | <u>H = E / F</u> |
| 1805 | Land | 94,643 | - | 94,643 | - | 94,643 | | 0% | - |
| 1808 | Buildings | 753,038 | - | 753,038 | 39,251 | 792,289 | 25 / 30 | 4% / 3.33% | 31,847 |
| 1810 | Leasehold Improvements | - | - | - | - | - | 50 | 2% | - |
| 1815 | Transformer Station Equipment > 50kV | 2,440,513 | - | 2,440,513 | 67,054 | 2,507,567 | 40 | 2.5% | 62,689 |
| 1820 | Substation Equipment | 116,080 | - | 116,080 | - | 116,080 | 25 | 4% | 4,643 |
| 1825 | Storage Battery Equipment | - | - | - | - | - | | 0% | - |
| 1830 | Poles, Towers & Fixtures | 3,132,819 | 87,789 | 3,045,029 | 456,927 | 3,501,957 | 25 | 4% | 140,078 |
| 1835 | OH Conductor & Devices | 2,611,586 | 100,209 | 2,511,378 | 254,506 | 2,765,884 | 25 | 4% | 110,635.36 |
| 1840 | UG Conduit | 444,358 | - | 444,358 | 33,622 | 477,981 | 25 | 4% | 19,119 |
| 1845 | UG Conductor & Devices | 1,914,076 | - | 1,914,076 | 47,084 | 1,961,160 | 25 | 4% | 78,446.40 |
| 1850 | Line Transformer | 3,345,152 | - | 3,345,152 | 378,354 | 3,723,506 | 25 | 4% | 148,940 |
| 1855 | Services (OH & UG) | 2,178,522 | 57,262 | 2,121,260 | 91,904 | 2,213,164 | 25 | 4% | 88,527 |
| 1860 | Meters | 1,048,552 | - | 1,048,552 | 90,639 | 1,139,191 | 25 | 4% | 45,568 |
| 1861 | Smart Meters | - | - | - | - | - | | | - |
| 1861 | Smart Meters/Communication System | - | - | - | - | - | | | - |
| 1905 | Land | 72,665 | - | 72,665 | - | 72,665 | | 0% | - |
| 1906 | Land Rights | - | - | - | - | - | | 0% | - |
| 1908 | Buildings & Fixtures | 227,733 | - | 227,733 | - | 227,733 | 25 / 30 | 4% / 3.33% | 6,714 |
| 1910 | Leasehold Improvements | - | - | - | - | - | | 0% | - |
| 1915 | Office Furniture & Equipment (10 years) | 84,613 | - | 84,613 | 7,349 | 91,962 | 10 | 10% | 9,196 |
| 1915 | Furniture & Equipment (5 years) | - | - | - | - | - | | | - |
| 1920 | Computer - Hardware | 431,641 | 79,601 | 352,040 | 9,130 | 361,170 | 5 | 20% | 72,234 |
| 1925 | Computer -Software | 249,459 | 144,211 | 105,248 | 20,869 | 126,117 | 5 | 20% | 25,223.40 |
| 1930 | Transportation Equipment | 1,019,409 | 68,099 | 951,310 | 202,832 | 1,154,142 | 4 / 5 / 8 | 25% / 20% / 12.5% | 165,144 |
| 1935 | Stores Equipment | 1,149 | 1,149 | - | - | - | | 0% | - |
| 1940 | Tools, Shop & Garage Equipment | 99,263 | 99,288 | 24 | 12,724 | 12,700 | 10 | 10% | 1,270 |
| 1945 | Measurement & Testing equipment | 41,177 | 4,660 | 36,517 | - | 36,517 | 10 | 10% | 3,652 |
| 1950 | Power operated Equipment | 2,675 | 710 | 1,965 | - | 1,965 | 10 | 10% | 196 |
| 1955 | Communications Equipment | 39,996 | 1,108 | 38,888 | - | 38,888 | 10 | 10% | 3,889 |
| 1960 | Graphics Equipment | 22,123 | 730 | 21,393 | - | 21,393 | 10 | 10% | 2,139 |
| 1965 | Water Heater Rental Units | - | - | - | - | - | | 0% | - |
| 1970 | Load Management Controls | - | - | - | - | - | | 0% | - |
| 1975 | Load Management Controls Utility Premises | - | - | - | - | - | | 0% | - |
| 1980 | System Supervisor Equipment | - | - | - | - | - | | 0% | - |
| 1985 | Misc. Fixed Assets | - | - | - | - | - | | 0% | - |
| 1995 | Contributions & Grants | - | - | - | - | - | | | - |
| | | 1,628,129 | - | 1,628,129 | 10,767 | 1,638,896 | | misc. | 65,556 |
| Total | | 18,743,113 | 644,815 | 18,098,298 | 1,701,477 | 19,799,775 | | | 954,594 |

Appendix 2-M

Depreciation and Amortization Expense

2007

| <u>Account</u> | <u>Description</u> | <u>Opening Balance</u> | <u>Less Fully Depreciated</u> | <u>Net for Depreciation</u> | <u>Additions</u> | <u>Total for Depreciation</u> | <u>Years</u> | <u>Depreciation Rate</u> | <u>Depreciation Expense</u> |
|--|--------------------|------------------------|-------------------------------|-----------------------------|------------------|-------------------------------|--------------|--------------------------|-----------------------------|
| | | <u>A</u> | <u>B</u> | <u>C = A - B</u> | <u>D</u> | <u>E = C + D</u> | <u>F</u> | <u>G = 1/F</u> | <u>H = E / F</u> |
| 1805 Land | | 94,643 | - | 94,643 | - | 94,643 | 0 | 0% | - |
| 1808 Buildings | | 792,289 | - | 792,289 | 7,067 | 799,355 | 25 / 30 | 4% / 3.33% | 32,082 |
| 1810 Leasehold Improvements | | - | - | - | - | - | 50 | 2% | - |
| 1815 Transformer Station Equipment > 50kV | | 2,507,567 | - | 2,507,567 | - | 2,507,567 | 40 | 3% | 62,689 |
| 1820 Substation Equipment | | 116,080 | - | 116,080 | - | 116,080 | 25 | 4% | 4,643 |
| 1825 Storage Battery Equipment | | - | - | - | - | - | 0 | 0% | - |
| 1830 Poles, Towers & Fixtures | | 3,589,746 | 160,765 | 3,428,981 | 437,857 | 3,866,838 | 25 | 4% | 154,674 |
| 1835 OH Conductor & Devices | | 2,866,093 | 156,968 | 2,709,125 | 158,780 | 2,867,905 | 25 | 4% | 114,716 |
| 1840 UG Conduit | | 477,981 | - | 477,981 | 26,002 | 503,983 | 25 | 4% | 20,159 |
| 1845 UG Conductor & Devices | | 1,961,160 | - | 1,961,160 | 19,743 | 1,980,903 | 25 | 4% | 79,236 |
| 1850 Line Transformer | | 3,723,506 | - | 3,723,506 | 313,220 | 4,036,726 | 25 | 4% | 161,469 |
| 1855 Services (OH & UG) | | 2,270,426 | 86,696 | 2,183,730 | 89,532 | 2,273,262 | 25 | 4% | 90,930 |
| 1860 Meters | | 1,139,191 | - | 1,139,191 | 84,060 | 1,223,251 | 25 | 4% | 48,930 |
| 1861 Smart Meters | | - | - | - | - | - | 0 | 0% | - |
| 1861 Smart Meters/Communication System | | - | - | - | - | - | 0 | 0% | - |
| 1905 Land | | 72,665 | - | 72,665 | - | 72,665 | 0 | 0% | - |
| 1906 Land Rights | | - | - | - | - | - | 0 | 0% | - |
| 1908 Buildings & Fixtures | | 227,733 | - | 227,733 | 17,272 | 245,005 | 25 / 30 | 4% / 3.33% | 7,290 |
| 1910 Leasehold Improvements | | - | - | - | - | - | 0 | 0% | - |
| 1915 Office Furniture & Equipment (10 years) | | 91,962 | - | 91,962 | 2,306 | 94,268 | 10 | 10% | 9,427 |
| 1915 Furniture & Equipment (5 years) | | - | - | - | - | - | 0 | 0% | - |
| 1920 Computer - Hardware | | 440,771 | 88,180 | 352,591 | 76,211 | 428,801 | 5 | 20% | 85,760 |
| 1925 Computer -Software | | 270,328 | 157,611 | 112,717 | 16,377 | 129,094 | 5 | 20% | 25,819 |
| 1930 Transportation Equipment | | 1,222,241 | 68,099 | 1,154,142 | 147,261 | 1,301,403 | 4 / 5 / 8 | 25% / 20% / 12.5% | 194,372 |
| 1935 Stores Equipment | | 1,149 | 1,149 | - | - | - | 0 | 0% | - |
| 1940 Tools, Shop & Garage Equipment | | 111,987 | 107,724 | 4,263 | 15,726 | 19,989 | 10 | 10% | 1,999 |
| 1945 Measurement & Testing equipment | | 41,177 | 4,660 | 36,517 | 6,958 | 43,475 | 10 | 10% | 4,348 |
| 1950 Power operated Equipment | | 2,675 | 710 | 1,965 | 33 | 1,998 | 10 | 10% | 200 |
| 1955 Communications Equipment | | 39,996 | 1,108 | 38,888 | - | 38,888 | 10 | 10% | 3,889 |
| 1960 Graphics Equipment | | 22,123 | 730 | 21,393 | - | 21,393 | 10 | 10% | 2,139 |
| 1965 Water Heater Rental Units | | - | - | - | - | - | 0 | 0% | - |
| 1970 Load Management Controls | | - | - | - | - | - | 0 | 0% | - |
| 1975 Load Management Controls Utility Premises | | - | - | - | - | - | 0 | 0% | - |
| 1980 System Supervisor Equipment | | - | - | - | - | - | 0 | 0% | - |
| 1985 Misc. Fixed Assets | | - | - | - | - | - | 0 | 0% | - |
| 1995 Contributions & Grants | | - | - | - | - | - | 0 misc. | - | - |
| Total | | 20,444,590 | 834,400 | 19,610,190 | 1,357,802 | 20,967,992 | | | 1,036,791 |

Appendix 2-M

Depreciation and Amortization Expense

2008

| <u>Account</u> | <u>Description</u> | <u>Opening Balance</u> | <u>Less Fully</u> <u>Depreciated</u> | <u>Net for</u> <u>Depreciation</u> | <u>Additions</u> | <u>Total for</u> <u>Depreciation</u> | <u>Years</u> | <u>Depreciation Rate</u> | <u>Depreciation</u> <u>Expense</u> |
|--|--------------------|------------------------|---|---------------------------------------|------------------|---|--------------|--------------------------|---------------------------------------|
| | | <u>A</u> | <u>B</u> | <u>C = A - B</u> | <u>D</u> | <u>E = C + D</u> | <u>F</u> | <u>G = 1/F</u> | <u>H = E / F</u> |
| 1805 Land | | 94,643 | - | 94,643 | - | 94,643 | 0 | 0% | - |
| 1808 Buildings | | 799,355 | - | 799,355 | 3,640 | 802,995 | 25 / 30 | 4% / 3.33% | 32,204 |
| 1810 Leasehold Improvements | | - | - | - | - | - | 50 | 2% | - |
| 1815 Transformer Station Equipment > 50kV | | 2,507,567 | - | 2,507,567 | 2,543 | 2,510,109 | 40 | 2.50% | 62,753 |
| 1820 Substation Equipment | | 116,080 | - | 116,080 | - | 116,080 | 25 | 4% | 4,643 |
| 1825 Storage Battery Equipment | | - | - | - | - | - | 0 | 0% | - |
| 1830 Poles, Towers & Fixtures | | 4,027,603 | 215,612 | 3,811,992 | 378,246 | 4,190,238 | 25 | 4% | 167,610 |
| 1835 OH Conductor & Devices | | 3,024,873 | 199,626 | 2,825,247 | 207,302 | 3,032,549 | 25 | 4% | 121,302 |
| 1840 UG Conduit | | 503,983 | - | 503,983 | 32,980 | 536,963 | 25 | 4% | 21,479 |
| 1845 UG Conductor & Devices | | 1,980,903 | - | 1,980,903 | 72,417 | 2,053,320 | 25 | 4% | 82,133 |
| 1850 Line Transformer | | 4,036,726 | - | 4,036,726 | 177,597 | 4,214,322 | 25 | 4% | 168,573 |
| 1855 Services (OH & UG) | | 2,359,958 | 114,072 | 2,245,886 | 37,099 | 2,282,985 | 25 | 4% | 91,319 |
| 1860 Meters | | 1,223,251 | - | 1,223,251 | 25,155 | 1,248,406 | 25 | 4% | 49,936 |
| 1861 Smart Meters | | - | - | - | - | - | 0 | 0% | - |
| 1861 Smart Meters/Communication System | | - | - | - | - | - | 0 | 0% | - |
| 1905 Land | | 72,665 | - | 72,665 | - | 72,665 | 0 | 0% | - |
| 1906 Land Rights | | - | - | - | - | - | 0 | 0% | - |
| 1908 Buildings & Fixtures | | 245,005 | - | 245,005 | 112,874 | 357,879 | 25 / 30 | 4% / 3.33% | 11,052 |
| 1910 Leasehold Improvements | | - | - | - | - | - | 0 | 0% | - |
| 1915 Office Furniture & Equipment (10 years) | | 94,268 | 37,337 | 56,931 | - | 56,931 | 10 | 10% | 5,693 |
| 1915 Furniture & Equipment (5 years) | | - | - | - | - | - | 0 | 0% | - |
| 1920 Computer - Hardware | | 516,981 | 147,523 | 369,458 | 38,347 | 407,805 | 5 | 20% | 81,561 |
| 1925 Computer -Software | | 286,705 | 169,957 | 116,748 | 22,377 | 139,125 | 5 | 20% | 27,825 |
| 1930 Transportation Equipment | | 1,003,785 | 120,643 | 883,142 | 313,663 | 1,196,805 | 4 / 5 / 8 | 25% / 20% / 12.5% | 162,705 |
| 1935 Stores Equipment | | 1,149 | 1,149 | - | - | - | 0 | 0% | - |
| 1940 Tools, Shop & Garage Equipment | | 127,713 | 112,789 | 14,925 | 14,950 | 29,875 | 10 | 10% | 2,987 |
| 1945 Measurement & Testing equipment | | 48,135 | 8,272 | 39,863 | 2,137 | 42,000 | 10 | 10% | 4,200 |
| 1950 Power operated Equipment | | 2,708 | 710 | 1,998 | - | 1,998 | 10 | 10% | 200 |
| 1955 Communications Equipment | | 39,996 | 4,510 | 35,485 | 584 | 36,069 | 10 | 10% | 3,607 |
| 1960 Graphics Equipment | | 22,123 | 730 | 21,393 | - | 21,393 | 10 | 10% | 2,139 |
| 1965 Water Heater Rental Units | | - | - | - | - | - | 0 | 0% | - |
| 1970 Load Management Controls | | - | - | - | - | - | 0 | 0% | - |
| 1975 Load Management Controls Utility Premises | | - | - | - | - | - | 0 | 0% | - |
| 1980 System Supervisor Equipment | | - | - | - | - | - | 0 | 0% | - |
| 1985 Misc. Fixed Assets | | - | - | - | - | - | 0 | 0% | - |
| 1995 Contributions & Grants | | - 1,699,499 | - | 1,699,499 | - 90,610 | 1,790,109 | 0 misc. | - | 71,604 |
| Total | | 21,436,674 | 1,132,929 | 20,303,745 | 1,351,300 | 21,655,045 | | | 1,032,316 |

Appendix 2-M

Depreciation and Amortization Expense

2009

| <u>Account</u> | <u>Description</u> | <u>Opening Balance</u> | <u>Less Fully Depreciated</u> | <u>Net for Depreciation</u> | <u>Additions</u> | <u>Total for Depreciation</u> | <u>Years</u> | <u>Depreciation Rate</u> | <u>Depreciation Expense</u> |
|--|--------------------|------------------------|-------------------------------|-----------------------------|------------------|-------------------------------|--------------|--------------------------|-----------------------------|
| | | <u>A</u> | <u>B</u> | <u>C = A - B</u> | <u>D</u> | <u>E = C + D</u> | <u>F</u> | <u>G = 1/F</u> | <u>H = E / F</u> |
| 1805 Land | | 94,643 | - | 94,643 | 6,380 | 101,023 | 0 | 0% | - |
| 1808 Buildings | | 802,995 | - | 802,995 | - | 802,995 | 25 / 30 | 4% / 3.33% | 32,204 |
| 1810 Leasehold Improvements | | | | - | | - | 50 | 2% | - |
| 1815 Transformer Station Equipment > 50kV | | 2,510,109 | - | 2,510,109 | - | 2,510,109 | 40 | 3% | 62,753 |
| 1820 Substation Equipment | | 116,080 | - | 116,080 | - | 116,080 | 25 | 4% | 4,643 |
| 1825 Storage Battery Equipment | | - | | - | - | - | 0 | 0% | - |
| 1830 Poles, Towers & Fixtures | | 4,405,849 | 269,839 | 4,136,011 | 428,137 | 4,564,148 | 25 | 4% | 182,566 |
| 1835 OH Conductor & Devices | | 3,232,175 | 241,803 | 2,990,372 | 300,481 | 3,290,853 | 25 | 4% | 131,634 |
| 1840 UG Conduit | | 536,963 | - | 536,963 | 72,833 | 609,796 | 25 | 4% | 24,392 |
| 1845 UG Conductor & Devices | | 2,053,320 | - | 2,053,320 | 55,349 | 2,108,669 | 25 | 4% | 84,347 |
| 1850 Line Transformer | | 4,214,322 | 733,507 | 3,480,816 | 250,877 | 3,731,693 | 25 | 4% | 149,268 |
| 1855 Services (OH & UG) | | 2,397,057 | 138,173 | 2,258,884 | 47,836 | 2,306,720 | 25 | 4% | 92,269 |
| 1860 Meters | | 1,248,406 | - | 1,248,406 | 141,958 | 1,390,364 | 25 | 4% | 55,615 |
| 1861 Smart Meters | | | | - | | - | 0 | 0% | - |
| 1861 Smart Meters/Communication System | | | | - | | - | 0 | 0% | - |
| 1905 Land | | 72,665 | - | 72,665 | - | 72,665 | 0 | 0% | - |
| 1906 Land Rights | | - | | - | - | - | 0 | 0% | - |
| 1908 Buildings & Fixtures | | 357,879 | - | 357,879 | 21,907 | 379,786 | 25 / 30 | 4% / 3.33% | 11,382 |
| 1910 Leasehold Improvements | | - | | - | - | - | 0 | 0% | - |
| 1915 Office Furniture & Equipment (10 years) | | 94,268 | 38,050 | 56,218 | 25,000 | 81,218 | 10 | 10% | 8,122 |
| 1915 Furniture & Equipment (5 years) | | | | - | | - | 0 | 0% | - |
| 1920 Computer - Hardware | | 555,328 | 388,035 | 167,293 | 26,990 | 194,283 | 5 | 20% | 38,857 |
| 1925 Computer -Software | | 309,082 | 205,180 | 103,902 | 7,752 | 111,654 | 5 | 20% | 22,331 |
| 1930 Transportation Equipment | | 833,100 | 130,255 | 702,845 | 218,906 | 921,751 | 4 / 5 / 8 | 25% / 20% / 12.5% | 179,562 |
| 1935 Stores Equipment | | 1,149 | 1,149 | - | - | - | 0 | 0% | - |
| 1940 Tools, Shop & Garage Equipment | | 142,663 | 114,713 | 27,950 | 12,346 | 40,296 | 10 | 10% | 4,030 |
| 1945 Measurement & Testing equipment | | 50,272 | 14,621 | 35,651 | 824 | 36,475 | 10 | 10% | 3,647 |
| 1950 Power operated Equipment | | 2,708 | 710 | 1,998 | - | 1,998 | 10 | 10% | 200 |
| 1955 Communications Equipment | | 40,580 | 24,951 | 15,629 | - | 15,629 | 10 | 10% | 1,563 |
| 1960 Graphics Equipment | | 22,123 | 730 | 21,393 | - | 21,393 | 10 | 10% | 2,139 |
| 1965 Water Heater Rental Units | | - | | - | - | - | 0 | 0% | - |
| 1970 Load Management Controls | | - | | - | - | - | 0 | 0% | - |
| 1975 Load Management Controls Utility Premises | | - | | - | - | - | 0 | 0% | - |
| 1980 System Supervisor Equipment | | - | | - | - | - | 0 | 0% | - |
| 1985 Misc. Fixed Assets | | - | | - | - | - | 0 | 0% | - |
| 1995 Contributions & Grants | | - 1,790,109 | - | 1,790,109 | - 8,661 | 1,798,770 | 0 misc. | - | 71,951 |
| Total | | 22,303,627 | 2,301,714 | 20,001,912 | 1,608,915 | 21,610,827 | | | 1,019,571 |

Appendix 2-M

Depreciation and Amortization Expense

2010 - Bridge

| <u>Account</u> | <u>Description</u> | <u>Opening Balance</u> | <u>Less Fully Depreciated</u> | <u>Net for Depreciation</u> | <u>Additions</u> | <u>Total for Depreciation</u> | <u>Years</u> | <u>Depreciation Rate</u> | <u>Depreciation Expense</u> |
|--|--------------------|------------------------|-----------------------------------|---------------------------------|------------------|-----------------------------------|--------------|--------------------------|---------------------------------|
| | | <u>A</u> | <u>B</u> | <u>C = A - B</u> | <u>D</u> | <u>E = C + D</u> | <u>F</u> | <u>G = 1/F</u> | <u>H = E / F</u> |
| 1805 Land | | 101,023 | - | 101,023 | - | 101,023 | 0 | 0% | - |
| 1808 Buildings | | 802,995 | - | 802,995 | - | 802,995 | 25 / 30 | 4% / 3.33% | 28,114 |
| 1810 Leasehold Improvements | | - | - | - | - | - | 50 | 2% | - |
| 1815 Transformer Station Equipment > 50kV | | 2,510,109 | - | 2,510,109 | - | 2,510,109 | 40 | 3% | 62,753 |
| 1820 Substation Equipment | | 116,080 | - | 116,080 | - | 116,080 | 25 | 4% | 4,643 |
| 1825 Storage Battery Equipment | | - | - | - | - | - | 0 | 0% | - |
| 1830 Poles, Towers & Fixtures | | 4,833,986 | 339,524 | 4,494,463 | 425,616 | 4,920,079 | 25 | 4% | 186,010 |
| 1835 OH Conductor & Devices | | 3,532,656 | 296,002 | 3,236,654 | 368,960 | 3,605,614 | 25 | 4% | 134,552 |
| 1840 UG Conduit | | 609,796 | - | 609,796 | 63,598 | 673,394 | 25 | 4% | 26,936 |
| 1845 UG Conductor & Devices | | 2,108,669 | - | 2,108,669 | 71,158 | 2,179,827 | 25 | 4% | 87,193 |
| 1850 Line Transformer | | 4,465,199 | 720,887 | 3,744,312 | 195,428 | 3,939,740 | 25 | 4% | 128,249 |
| 1855 Services (OH & UG) | | 2,444,893 | 169,144 | 2,275,749 | 84,660 | 2,360,409 | 25 | 4% | 88,889 |
| 1860 Meters | | 1,390,364 | - | 1,390,364 | 1,461,350 | 2,851,714 | 25 | 4% | 114,069 |
| 1861 Smart Meters | | - | - | - | - | - | 0 | 0% | - |
| 1861 Smart Meters/Communication System | | - | - | - | - | - | 0 | 0% | - |
| 1905 Land | | 72,665 | - | 72,665 | - | 72,665 | 0 | 0% | - |
| 1906 Land Rights | | - | - | - | - | - | 0 | 0% | - |
| 1908 Buildings & Fixtures | | 379,786 | - | 379,786 | 10,000 | 389,786 | 25 / 30 | 4% / 3.33% | 13,032 |
| 1910 Leasehold Improvements | | - | - | - | - | - | 0 | 0% | - |
| 1915 Office Furniture & Equipment (10 years) | | 119,268 | 46,398 | 72,869 | 500 | 73,369 | 10 | 10% | 7,337 |
| 1915 Furniture & Equipment (5 years) | | - | - | - | - | - | 0 | 0% | - |
| 1920 Computer - Hardware | | 582,318 | 458,441 | 123,876 | 162,300 | 286,176 | 5 | 20% | 57,235 |
| 1925 Computer -Software | | 316,834 | 229,470 | 87,364 | - | 87,364 | 5 | 20% | 17,473 |
| 1930 Transportation Equipment | | 1,052,006 | 130,255 | 921,751 | 325,000 | 1,246,751 | 4 / 5 / 8 | 25% / 20% / 12.5% | 220,187 |
| 1935 Stores Equipment | | 1,149 | 1,149 | - | - | - | 0 | 0% | - |
| 1940 Tools, Shop & Garage Equipment | | 155,009 | 116,191 | 38,818 | 13,000 | 51,818 | 10 | 10% | 5,182 |
| 1945 Measurement & Testing equipment | | 51,096 | 15,171 | 35,925 | 15,000 | 50,925 | 10 | 10% | 5,093 |
| 1950 Power operated Equipment | | 2,708 | 762 | 1,946 | - | 1,946 | 10 | 10% | 195 |
| 1955 Communications Equipment | | 40,580 | 26,174 | 14,406 | - | 14,406 | 10 | 10% | 1,441 |
| 1960 Graphics Equipment | | 22,123 | 730 | 21,393 | - | 21,393 | 10 | 10% | 2,139 |
| 1965 Water Heater Rental Units | | - | - | - | - | - | 0 | 0% | - |
| 1970 Load Management Controls | | - | - | - | - | - | 0 | 0% | - |
| 1975 Load Management Controls Utility Premises | | - | - | - | - | - | 0 | 0% | - |
| 1980 System Supervisor Equipment | | - | - | - | - | - | 0 | 0% | - |
| 1985 Misc. Fixed Assets | | - | - | - | - | - | 0 | 0% | - |
| 1995 Contributions & Grants | | - | - | - | - | - | 0 misc. | - | - |
| Total | | 23,912,542 | 2,550,299 | 21,362,243 | 3,186,570 | 24,548,813 | | | 1,118,517 |

Appendix 2-M

Depreciation and Amortization Expense

2011 - Test

| <u>Account</u> | <u>Description</u> | <u>Opening Balance</u> | <u>Less Fully Depreciated</u> | <u>Net for Depreciation</u> | <u>Additions</u> | <u>Total for Depreciation</u> | <u>Years</u> | <u>Depreciation Rate</u> | <u>Depreciation Expense</u> |
|--|--------------------|------------------------|-----------------------------------|---------------------------------|------------------|-----------------------------------|--------------|--------------------------|---------------------------------|
| | | <u>A</u> | <u>B</u> | <u>C = A - B</u> | <u>D</u> | <u>E = C + D</u> | <u>F</u> | <u>G = 1/F</u> | <u>H = E / F</u> |
| 1805 Land | | 101,023 | - | 101,023 | - | 101,023 | 0 | 0% | - |
| 1808 Buildings | | 802,995 | - | 802,995 | - | 802,995 | 25 / 30 | 4% / 3.33% | 26,516 |
| 1810 Leasehold Improvements | | - | - | - | - | - | 50 | 2% | - |
| 1815 Transformer Station Equipment > 50kV | | 2,510,109 | - | 2,510,109 | - | 2,510,109 | 40 | 2.50% | 62,753 |
| 1820 Substation Equipment | | 116,080 | - | 116,080 | - | 116,080 | 25 | 4% | 4,643 |
| 1825 Storage Battery Equipment | | - | - | - | - | - | 0 | 0% | - |
| 1830 Poles, Towers & Fixtures | | 5,259,602 | 759,780 | 4,499,822 | 1,257,839 | 5,757,661 | 25 | 4% | 205,932 |
| 1835 OH Conductor & Devices | | 3,901,616 | 622,868 | 3,278,748 | 379,930 | 3,658,678 | 25 | 4% | 124,835 |
| 1840 UG Conduit | | 673,394 | - | 673,394 | 66,059 | 739,453 | 25 | 4% | 29,578 |
| 1845 UG Conductor & Devices | | 2,179,827 | - | 2,179,827 | 302,955 | 2,482,782 | 25 | 4% | 99,311 |
| 1850 Line Transformer | | 4,660,627 | 760,353 | 3,900,275 | 197,599 | 4,097,874 | 25 | 4% | 105,739 |
| 1855 Services (OH & UG) | | 2,529,553 | 355,925 | 2,173,628 | 87,309 | 2,260,937 | 25 | 4% | 78,145 |
| 1860 Meters | | 2,851,714 | 46,517 | 2,805,197 | 130,963 | 2,936,160 | 25 | 4% | 117,446 |
| 1861 Smart Meters | | - | - | - | - | - | 0 | 0% | - |
| 1861 Smart Meters/Communication System | | - | - | - | - | - | 0 | 0% | - |
| 1905 Land | | 72,665 | - | 72,665 | - | 72,665 | 0 | 0% | - |
| 1906 Land Rights | | - | - | - | - | - | 0 | 0% | - |
| 1908 Buildings & Fixtures | | 389,786 | - | 389,786 | 60,000 | 449,786 | 25 / 30 | 4% / 3.33% | 14,243 |
| 1910 Leasehold Improvements | | - | - | - | - | - | 0 | 0% | - |
| 1915 Office Furniture & Equipment (10 years) | | 119,768 | 61,200 | 58,568 | 500 | 59,068 | 10 | 10% | 5,907 |
| 1915 Furniture & Equipment (5 years) | | - | - | - | - | - | 0 | 0% | - |
| 1920 Computer - Hardware | | 744,618 | 530,675 | 213,942 | 165,000 | 378,942 | 5 | 20% | 75,788 |
| 1925 Computer -Software | | 316,834 | 254,694 | 62,140 | 15,000 | 77,140 | 5 | 20% | 15,428 |
| 1930 Transportation Equipment | | 1,377,006 | 209,580 | 1,167,426 | 130,000 | 1,297,426 | 4 / 5 / 8 | 25% / 20% / 12.5% | 236,271 |
| 1935 Stores Equipment | | 1,149 | 1,149 | - | - | - | 0 | 0% | - |
| 1940 Tools, Shop & Garage Equipment | | 168,009 | 124,389 | 43,620 | 10,000 | 53,620 | 10 | 10% | 5,362 |
| 1945 Measurement & Testing equipment | | 66,096 | 18,053 | 48,043 | - | 48,043 | 10 | 10% | 4,804 |
| 1950 Power operated Equipment | | 2,708 | 1,075 | 1,633 | - | 1,633 | 10 | 10% | 163 |
| 1955 Communications Equipment | | 40,580 | 29,461 | 11,119 | - | 11,119 | 10 | 10% | 1,112 |
| 1960 Graphics Equipment | | 22,123 | 730 | 21,393 | - | 21,393 | 10 | 10% | 2,139 |
| 1965 Water Heater Rental Units | | - | - | - | - | - | 0 | 0% | - |
| 1970 Load Management Controls | | - | - | - | - | - | 0 | 0% | - |
| 1975 Load Management Controls Utility Premises | | - | - | - | - | - | 0 | 0% | - |
| 1980 System Supervisor Equipment | | - | - | - | - | - | 0 | 0% | - |
| 1985 Misc. Fixed Assets | | - | - | - | 100,000 | 100,000 | 40 | 3% | 2,500 |
| 1995 Contributions & Grants | | - 1,808,770 | - | 1,808,770 | - 10,000 | 1,818,770 | 0 misc. | - | 72,551 |
| Total | | 27,099,112 | 3,776,448 | 23,322,664 | 2,893,154 | 26,215,818 | | | 1,146,066 |