

MIFRS 2011 Opening Balance CGAAP		2011
Account	Components	Net Book Values/Gross Cost Value
1805 Land		219,284
1808 Building	207 Division Street	264,143
1808 Building	Garage	536,290
1808 Building	2011 Additions	75,000
1820 Substations	Victoria Street	379,745
1820 Substations	Brook Road	462,254
1820 Substations	Darcy/Spend	2,800
1820 Substations	Westwood	4,102
1820 Substations	Industrial Park	858
1820 Substations	Orr	5,992
1820 Substations	Kerr	68,435
1820 Substations	Equipment	38,357
1820 Substations	Colborned Substation Vic	39,106
1820 Substations	Solborne Substation Durham	39,106
1820 Substations	Cobourg Wholesale	112,356
1820 Substations	Colborne Wholesale	10,283
1830 Wood Poles	1950	1,419
1830 Wood Poles	1960	2,357
1830 Wood Poles	1965	12,258
1830 Wood Poles	1970	5,990
1830 Wood Poles	1980	63,782
1830 Wood Poles	1985	126,338
1830 Wood Poles	2000	218,850
1830 Wood Poles	2002	270,790
1830 Wood Poles	2007	241,080
1830 Wood Poles	2011 Addition	450,000
1835- OH Conductor & Devices	Conductors	96,816
1835- OH Conductor & Devices	Conductors	120,052
1835- OH Conductor & Devices	Conductors	209,519
1835- OH Conductor & Devices	Conductors	1,862,577
1835- OH Conductor & Devices	2011 Addition	300,000
1835- OH Conductor & Devices	Switches Reclosers Arrestors	101,692
1835- OH Conductor & Devices	Switches Reclosers Arrestors	231,491
1835- OH Conductor & Devices	Switches Reclosers Arrestors	429,805
1835- OH Conductor & Devices	2011 Addition	100,000
1840- Conduit	Plastic	21,974
1840- Conduit	Plastic	69,773
1840- Conduit	Plastic	228,474
1840- Conduit	Plastic	157,563
1840- Conduit	Plastic	74,961
1840- Conduit	Plastic	116,938
1840- Conduit	2011 Addition	332,500
1840- Conduit	Duct Concrete	1,284
1840- Conduit	Duct Concrete	3,789
1840- Conduit	Duct Concrete	12,136

1840- Conduit	Duct Concrete	8,237
1840- Conduit	Duct Concrete	3,881
1840- Conduit	Duct Concrete	5,919
1840- Conduit	2011 Addition	17,500
1845 - Components	Conductors	3,574
1845 - Components	Conductors	8,754
1845 - Components	Conductors	377,716
1845 - Components	Conductors	538,480
1845 - Components	Conductors	168,131
1845 - Components	Other	1,681
1845 - Components	Other	51,507
1845 - Components	Other	73,429
1845 - Components	Other	22,927
1850 - Transformers	OH & Pad Mount	34,459
1850 - Transformers	OH & Pad Mount	536,967
1850 - Transformers	OH & Pad Mount	915,628
1850 - Transformers	OH & Pad Mount	1,419,279
1850 - Transformers	2011 Addition	240,000
1855- Services	OH Services - Conductor Cor	161,496
1855- Services	OH Services - Conductor Cor	106,441
1855- Services	OH Services - Conductor Cor	99,100
1855- Services	2011 Addition	90,000
1860 - Meters	Dumb Meters	11,924
1860 - Meters	Dumb Meters	44,305
1860 - Meters	Dumb Meters	224,474
1860 - Meters	Dumb Meters	82,480
1860 - Meters	2011 Addition	20,000
1860 Meters	Smart Meters	1,436,033
1860 Meters	2011 Addition	255,355
1915 Office Equipment	Equipment	835
1915 Office Equipment	Equipment	22,732
1915 Office Equipment	Equipment	8,703
1915 Office Equipment	Equipment	17,422
1915 Office Equipment	2011 Addition	25,000
1920 Hardware	Computer Hardware	555
1921 Hardware	Computer Hardware	1,664
1922 Hardware	Computer Hardware	16,275
1923 Hardware	2011 Addition	50,000
1925 Software	Software	20,263
1925 Software	Software	47,279
1925 Software	2011 Addition	50,000
1925 Software	Smart Meters	86,571
1925 Software	2011 Addition	8,546
1930 Transportation	All Trans	24,799
1930 Transportation	All Trans	189,525
1930 Transportation	All Trans	44,614
1930 Transportation	All Trans	350,893

1940 Tools & Equipment	Tools & Equip	3,365
1940 Tools & Equipment	Tools & Equip	1,040
1940 Tools & Equipment	Tools & Equip	3,649
1940 Tools & Equipment	Tools & Equip	1,424
1940 Tools & Equipment	Tools & Equip	7,554
1940 Tools & Equipment	Tools & Equip	4,165
1940 Tools & Equipment	Tools & Equip	41,507
1940 Tools & Equipment	Tools & Equip	47,177
1940 Tools & Equipment	2011 Addition	75,000
1945 Measurement Equipment	Equipment	17,776

	Revised Life	
Depreciation Values	Years	
12,578	21	
11,918	45	
750	50	
15,190	25	
14,445	32	
933	3	
1,367	3	
286	3	
999	6	
4,562	15	
2,256	17	
4,345	9	
4,345	9	
2,740	41	
251	41	
473	3	
589	4	
2,043	6	
545	11	
3,986	16	
6,016	21	
7,060	31	
7,522	36	
5,880	41	
5,000	42	
4,610	21	
3,873	31	
5,110	41	
36,521	51	
2,727	55	
9,245	11	
11,023	21	
13,865	31	
1,111	45	
1,373	16	
3,323	21	
8,787	26	
5,083	31	
2,082	36	
2,852	41	
3,325	50	
49	26	
122	31	
337	36	

201	41
84	46
116	51
159	55
1,191	3
1,459	6
34,338	11
25,642	21
5,424	31
280	6
4,682	11
3,497	21
740	31
5,743	6
48,815	11
43,601	21
45,783	31
3,429	35
3,939	41
2,314	46
1,943	51
818	55
3,975	3
7,384	6
20,407	11
5,155	16
400	25
102,574	14
8,512	15
111	7.5
2,674	8.5
916	9.5
871	10
1,250	10
222	2.5
476	3.5
3,617	4.5
10,000	5
8,105	2.5
9,456	5
10,000	5
17,314	5
855	5
6,200	4
34,459	5.5
6,864	6.5
46,786	7.5

1,683	2
347	3
912	4
285	5
1,259	6
595	7
5,188	8
5,242	9
3,750	10
1,871	9.5

MIFRS 2012		
Account	Components	Net Book Value
1805 Land		\$ 219,284
1808 Building	207 Division Street	\$ 281,897
1808 Building	Garage	\$ 572,337
1808 Building	2012 Additions	\$ 375,000
1820 Substations	Victoria Street	\$ 340,055
1820 Substations	Brook Road	\$ 413,941
1820 Substations	Darcy/Spend	\$ 2,507
1820 Substations	Westwood	\$ 3,673
1820 Substations	Industrial Park	\$ 768
1820 Substations	Orr	\$ 5,366
1820 Substations	Kerr	\$ 61,283
1820 Substations	Equipment	\$ 34,348
1820 Substations	Colborned Substation Vic	\$ 35,019
1820 Substations	Solborne Substation Durham	\$ 35,019
1820 Substations	Cobourg Wholesale	\$ 100,612
1820 Substations	Colborne Wholesale	\$ 9,208
1830 Wood Poles	1950	\$ 2,016
1830 Wood Poles	1960	\$ 3,349
1830 Wood Poles	1965	\$ 17,415
1830 Wood Poles	1970	\$ 8,510
1830 Wood Poles	1980	\$ 90,618
1830 Wood Poles	1985	\$ 179,495
1830 Wood Poles	2000	\$ 310,930
1830 Wood Poles	2002	\$ 384,724
1830 Wood Poles	2007	\$ 342,514
1830 Wood Poles	2012 Additions	\$ 240,000
1835- OH Conductor & Devices	Conductors	\$ 100,797
1835- OH Conductor & Devices	Conductors	\$ 124,988
1835- OH Conductor & Devices	Conductors	\$ 218,133
1835- OH Conductor & Devices	Conductors	\$ 1,939,155
1835- OH Conductor & Devices	2012 Additions	\$ 156,750
1835- OH Conductor & Devices	Switches Reclosers Arrestors	\$ 105,873
1835- OH Conductor & Devices	Switches Reclosers Arrestors	\$ 241,008
1835- OH Conductor & Devices	Switches Reclosers Arrestors	\$ 447,476
1835- OH Conductor & Devices	2012 Additions	\$ 52,250
1840- Conduit	Plastic	\$ 31,547
1840- Conduit	Plastic	\$ 100,166
1840- Conduit	Plastic	\$ 327,998
1840- Conduit	Plastic	\$ 226,198
1840- Conduit	Plastic	\$ 107,614
1840- Conduit	Plastic	\$ 167,877
1840- Conduit	2012 Additions	\$ 152,000
1840- Conduit	Duct Concrete	\$ 1,843
1840- Conduit	Duct Concrete	\$ 5,440
1840- Conduit	Duct Concrete	\$ 17,423

1840- Conduit	Duct Concrete	\$ 11,826
1840- Conduit	Duct Concrete	\$ 5,571
1840- Conduit	Duct Concrete	\$ 8,497
1840- Conduit	2012 Additions	\$ 8,000
1845 - Components	Conductors	\$ 3,225
1845 - Components	Conductors	\$ 7,900
1845 - Components	Conductors	\$ 340,897
1845 - Components	Conductors	\$ 485,990
1845 - Components	Conductors	\$ 151,742
1845 - Components	Other	\$ 1,517
1845 - Components	Other	\$ 46,486
1845 - Components	Other	\$ 66,271
1845 - Components	Other	\$ 20,692
1850 - Transformers	OH & Pad Mount	\$ 34,887
1850 - Transformers	OH & Pad Mount	\$ 543,634
1850 - Transformers	OH & Pad Mount	\$ 926,996
1850 - Transformers	OH & Pad Mount	\$ 1,436,901
1850 - Transformers	2012 Additions	\$ 192,000
1855- Services	OH Services - Conductor Connections	\$ 191,550
1855- Services	OH Services - Conductor Connections	\$ 126,249
1855- Services	OH Services - Conductor Connections	\$ 117,542
1855- Services	2012 Additions	\$ 24,000
1860 - Meters	Dumb Meters	\$ 2,235
1860 - Meters	Dumb Meters	\$ 8,306
1860 - Meters	Dumb Meters	\$ 42,084
1860 - Meters	Dumb Meters	\$ 15,463
1860 - Meters	2012 Additions	\$ 50,000
1860 Meters	Smart Meters	\$ 1,578,421
1915 Office Equipment	Equipment	\$ 1,138
1915 Office Equipment	Equipment	\$ 30,989
1915 Office Equipment	Equipment	\$ 11,863
1915 Office Equipment	Equipment	\$ 23,750
1915 Office Equipment	2012 Additions	\$ 25,000
1920 Hardware	Computer Hardware	\$ 1,177
1920 Hardware	Computer Hardware	\$ 5,262
1920 Hardware	Computer Hardware	\$ 5,815
1920 Hardware	Computer Hardware	\$ 45,000
1920 Hardware	2012 Additions	\$ 150,000
1925 Software	Software	\$ 11,743
1925 Software	Software	\$ 33,451
1925 Software	Software	\$ 45,000
1926 Software	2012 Additions	\$ 325,000
1925 Software	Smart Meters	\$ 71,231
1930 Transportation	All Trans	\$ 20,938
1930 Transportation	All Trans	\$ 160,012
1930 Transportation	All Trans	\$ 37,667
1930 Transportation	All Trans	\$ 296,252

1930 Transportation	2012 Additions	\$ 55,000
1940 Tools & Equipment	Tools & Equip	\$ 5,082
1940 Tools & Equipment	Tools & Equip	\$ 1,571
1940 Tools & Equipment	Tools & Equip	\$ 5,511
1940 Tools & Equipment	Tools & Equip	\$ 2,150
1940 Tools & Equipment	Tools & Equip	\$ 11,409
1940 Tools & Equipment	Tools & Equip	\$ 6,290
1940 Tools & Equipment	Tools & Equip	\$ 62,687
1940 Tools & Equipment	Tools & Equip	\$ 71,250
1940 Tools & Equipment	2012 Additions	\$ 394,000
1945 Measurement Equipment	Equipment	\$ 15,905

		Revised Useful Life
Gross Cost Value	Depreciation Values	Years
\$ 219,284	-	
\$ 328,091	\$ 14,095	20
\$ 666,125	\$ 13,008	44
\$ 375,000	\$ 3,750	50
\$ 901,625	\$ 14,169	24
\$ 1,097,527	\$ 13,353	31
\$ 6,648	\$ 1,254	2
\$ 9,739	\$ 1,837	2
\$ 2,037	\$ 384	2
\$ 14,227	\$ 1,073	5
\$ 162,486	\$ 4,377	14
\$ 91,070	\$ 2,147	16
\$ 92,849	\$ 4,377	8
\$ 92,849	\$ 4,377	8
\$ 266,765	\$ 2,515	40
\$ 24,414	\$ 230	40
\$ 2,344	\$ 1,008	2
\$ 3,893	\$ 1,116	3
\$ 20,246	\$ 3,483	5
\$ 9,893	\$ 851	10
\$ 105,347	\$ 6,041	15
\$ 208,671	\$ 8,975	20
\$ 361,470	\$ 10,364	30
\$ 447,259	\$ 10,992	35
\$ 398,188	\$ 8,563	40
\$ 240,000	\$ 2,667	45
\$ 133,672	\$ 5,040	20
\$ 165,753	\$ 4,166	30
\$ 289,278	\$ 5,453	40
\$ 2,571,613	\$ 38,783	50
\$ 156,750	\$ 1,425	55
\$ 140,404	\$ 10,587	10
\$ 319,613	\$ 12,050	20
\$ 593,421	\$ 14,916	30
\$ 52,250	\$ 581	45
\$ 38,309	\$ 2,103	15
\$ 121,639	\$ 5,008	20
\$ 398,311	\$ 13,120	25
\$ 274,688	\$ 7,540	30
\$ 130,683	\$ 3,075	35
\$ 203,864	\$ 4,197	40
\$ 152,000	\$ 1,520	50
\$ 2,238	\$ 74	25
\$ 6,606	\$ 181	30
\$ 21,158	\$ 498	35

\$ 14,361	\$ 296	40
\$ 6,766	\$ 124	45
\$ 10,319	\$ 170	50
\$ 8,000	\$ 73	55
\$ 8,793	\$ 1,613	2
\$ 21,537	\$ 1,580	5
\$ 929,335	\$ 34,090	10
\$ 1,324,879	\$ 24,299	20
\$ 413,671	\$ 5,058	30
\$ 4,136	\$ 303	5
\$ 126,727	\$ 4,649	10
\$ 180,665	\$ 3,314	20
\$ 56,410	\$ 690	30
\$ 63,445	\$ 6,977	5
\$ 988,648	\$ 54,363	10
\$ 1,685,825	\$ 46,350	20
\$ 2,613,132	\$ 47,897	30
\$ 192,000	\$ 2,743	35
\$ 263,793	\$ 4,789	40
\$ 173,863	\$ 2,806	45
\$ 161,873	\$ 2,351	50
\$ 24,000	\$ 218	55
\$ 7,411	\$ 1,118	2
\$ 27,536	\$ 1,661	5
\$ 139,515	\$ 4,208	10
\$ 51,263	\$ 1,031	15
\$ 50,000	\$ 1,000	25
\$ 1,822,179	\$ 112,744	14
\$ 1,378	\$ 175	6.5
\$ 37,524	\$ 4,132	7.5
\$ 14,365	\$ 1,396	8.5
\$ 28,759	\$ 2,500	9
\$ 25,000	\$ 1,250	10
\$ 1,670	\$ 785	1.5
\$ 7,463	\$ 2,105	2.5
\$ 8,247	\$ 1,662	3.5
\$ 63,820	\$ 10,000	4
\$ 150,000	\$ 15,000	5
\$ 21,344	\$ 7,829	1.5
\$ 60,798	\$ 7,434	4
\$ 81,789	\$ 10,000	4
\$ 325,000	\$ 32,500	5
\$ 123,706	\$ 15,829	4
\$ 30,894	\$ 6,979	3
\$ 236,104	\$ 35,558	4.5
\$ 55,579	\$ 6,849	5.5
\$ 437,129	\$ 45,577	6.5

\$ 55,000	\$ 5,500	8
\$ 7,158	\$ 5,082	2
\$ 2,213	\$ 786	3
\$ 7,762	\$ 1,837	4
\$ 3,028	\$ 537	5
\$ 16,069	\$ 2,282	6
\$ 8,859	\$ 1,048	7
\$ 88,290	\$ 8,955	8
\$ 100,351	\$ 8,906	10
\$ 394,000	\$ 19,700	10
\$ 18,712	\$ 1,871	10