



Ontario Energy Board

Incremental Capital Project

Summary

Choose Your Utility:

Kingston Hydro Corporation

Kitchener-Willmot Hydro Inc.

Application Contact Information

Name:

Randy Murphy

Title:

CFO

Phone Number:

613-546-1181 ext. 2317

Email Address:

rmurphy@kingstonhydro.com

Legend

DROP-DOWN MENU

INPUT FIELD

CALCULATION

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.



Ontario Energy Board
Incremental Capital
Project Summary

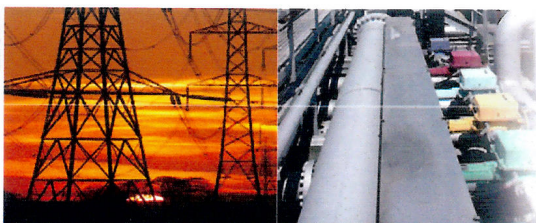
Kingston Hydro Corporation

Using the pull-down menu below, please identify what year of the IRM cycle you are in.
 1st year of IRM cycle

Name or General Description of Project
 Municipal Substation # 15

Details of Project
 Per attached Summary

Asset Component	Capital Cost	Depreciation Rate	CCA Class	CCA Rate	
1 Structure	18,137	2%	3	5%	2016
2 Switchgear	489,678	3%	47	8%	444,792
3					
4					
5					
Closing Net Fixed Asset	2012 495,210	2013 482,606	2014 470,001	2015 457,396	
Amortization Expense	12,605	12,605	12,605	12,605	12,605
CCA	40,081	36,902	33,976	31,282	28,803



Ontario Energy Board

Incremental Capital Project Summary

Kingston Hydro Corporation

Name or General Description of Project

Municipal Substation # 15

Asset Component

Structure

Average Net Fixed Assets

Net Fixed Assets

Opening Capital Investment

Capital Investment

Closing Capital Investment

Opening Accumulated Amortization

Amortization

Closing Accumulated Amortization

Opening Net Fixed Assets

Closing Net Fixed Assets

Average Net Fixed Assets

	2012	2013	2014	2015	2016
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening Capital Investment	\$ -	\$ 18,137	\$ 18,137	\$ 18,137	\$ 18,137
Capital Investment	\$ 18,137	\$ -	\$ -	\$ -	\$ -
Closing Capital Investment	\$ 18,137	\$ 18,137	\$ 18,137	\$ 18,137	\$ 18,137
Opening Accumulated Amortization	\$ -	\$ 363	\$ 725	\$ 1,088	\$ 1,451
Amortization	\$ 363	\$ 363	\$ 363	\$ 363	\$ 363
Closing Accumulated Amortization	\$ 363	\$ 725	\$ 1,088	\$ 1,451	\$ 1,814
Opening Net Fixed Assets	\$ -	\$ 17,774	\$ 17,412	\$ 17,049	\$ 16,686
Closing Net Fixed Assets	\$ 17,774	\$ 17,412	\$ 17,049	\$ 16,686	\$ 16,323
Average Net Fixed Assets	\$ 8,887	\$ 17,593	\$ 17,230	\$ 16,867	\$ 16,505

For PILs Calculation

UCC

Opening UCC

Capital Additions

UCC Before Half Year Rule

Half Year Rule (1/2 Additions - Disposals)

Reduced UCC

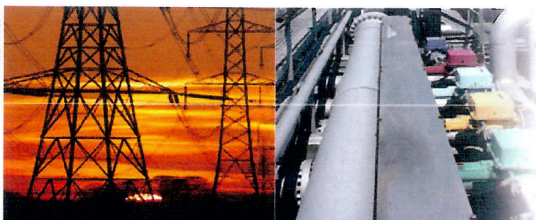
CCA Rate Class

CCA Rate

CCA

Closing UCC

	2012	2013	2014	2015	2016
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening UCC	\$ -	\$ 17,230	\$ 16,369	\$ 15,550	\$ 14,773
Capital Additions	\$ 18,137	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ 18,137	\$ 17,230	\$ 16,369	\$ 15,550	\$ 14,773
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ 18,137	\$ 17,230	\$ 16,369	\$ 15,550	\$ 14,773
CCA Rate Class	3				
CCA Rate	5%				
CCA	\$ 907	\$ 862	\$ 818	\$ 778	\$ 739
Closing UCC	\$ 17,230	\$ 16,369	\$ 15,550	\$ 14,773	\$ 14,034



 Ontario Energy Board
Incremental Capital Project
Summary

Kingston Hydro Corporation

Name or General Description of Project

Municipal Substation # 15

Asset Component

Switchgear

Average Net Fixed Assets

Net Fixed Assets

Opening Capital Investment

Capital Investment

Closing Capital Investment

Opening Accumulated Amortization

Amortization

Closing Accumulated Amortization

Opening Net Fixed Assets

Closing Net Fixed Assets

Average Net Fixed Assets

	2012	2013	2014	2015	2016
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening Capital Investment	\$ -	\$ 489,678	\$ 489,678	\$ 489,678	\$ 489,678
Capital Investment	\$ 489,678	\$ -	\$ -	\$ -	\$ -
Closing Capital Investment	\$ 489,678	\$ 489,678	\$ 489,678	\$ 489,678	\$ 489,678
Opening Accumulated Amortization	\$ -	\$ 12,242	\$ 24,484	\$ 36,726	\$ 48,968
Amortization	\$ 12,242	\$ 12,242	\$ 12,242	\$ 12,242	\$ 12,242
Closing Accumulated Amortization	\$ 12,242	\$ 24,484	\$ 36,726	\$ 48,968	\$ 61,210
Opening Net Fixed Assets	\$ -	\$ 477,436	\$ 465,194	\$ 452,952	\$ 440,710
Closing Net Fixed Assets	\$ 477,436	\$ 465,194	\$ 452,952	\$ 440,710	\$ 428,468
Average Net Fixed Assets	\$ 238,718	\$ 471,315	\$ 459,073	\$ 446,831	\$ 434,589

For PILs Calculation

UCC

Opening UCC

Capital Additions

UCC Before Half Year Rule

Half Year Rule (1/2 Additions - Disposals)

Reduced UCC

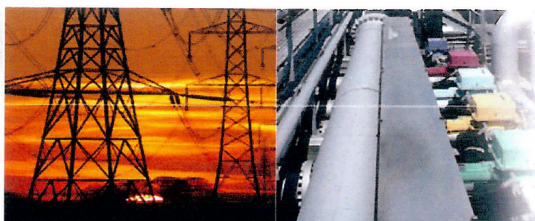
CCA Rate Class

CCA Rate

CCA

Closing UCC

	2012	2013	2014	2015	2016
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening UCC	\$ -	\$ 450,504	\$ 414,463	\$ 381,306	\$ 350,802
Capital Additions	\$ 489,678	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ 489,678	\$ 450,504	\$ 414,463	\$ 381,306	\$ 350,802
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ 489,678	\$ 450,504	\$ 414,463	\$ 381,306	\$ 350,802
CCA Rate Class	47				
CCA Rate	8%				
CCA	\$ 39,174	\$ 36,040	\$ 33,157	\$ 30,505	\$ 28,064
Closing UCC	\$ 450,504	\$ 414,463	\$ 381,306	\$ 350,802	\$ 322,738



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Asset Component

Average Net Fixed Assets

Net Fixed Assets

Opening Capital Investment

Capital Investment

Closing Capital Investment

Opening Accumulated Amortization

Amortization

Closing Accumulated Amortization

Opening Net Fixed Assets

Closing Net Fixed Assets

Average Net Fixed Assets

	2012	2013	2014	2015	2016
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Opening Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ -
Opening Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Average Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -

For PILs Calculation

UCC

Opening UCC

Capital Additions

UCC Before Half Year Rule

Half Year Rule (1/2 Additions - Disposals)

Reduced UCC

CCA Rate Class

CCA Rate

CCA

Closing UCC

	2012	2013	2014	2015	2016
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions	\$ -	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ -	\$ -
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ -	\$ -	\$ -
CCA Rate Class	0				
CCA Rate	0%				
CCA	\$ -	\$ -	\$ -	\$ -	\$ -
Closing UCC	\$ -	\$ -	\$ -	\$ -	\$ -



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Asset Component

Average Net Fixed Assets

Net Fixed Assets

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Closing Capital Investment

Opening Accumulated Amortization

Amortization

Closing Accumulated Amortization

Opening Net Fixed Assets

Closing Net Fixed Assets

Average Net Fixed Assets

	2012	2013	2014	2015	2016
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Opening Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ -
Opening Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Average Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -

For PILs Calculation

UCC

Opening UCC

Capital Additions

UCC Before Half Year Rule

Half Year Rule (1/2 Additions - Disposals)

Reduced UCC

CCA Rate Class

CCA Rate

CCA

Closing UCC

	2012	2013	2014	2015	2016
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions	\$ -	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ -	\$ -
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ -	\$ -	\$ -
CCA Rate Class	\$ -	\$ -	\$ -	\$ -	\$ -
CCA Rate	\$ -	\$ -	\$ -	\$ -	\$ -
CCA	\$ -	\$ -	\$ -	\$ -	\$ -
Closing UCC	\$ -	\$ -	\$ -	\$ -	\$ -



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Name or General Description of Project

Municipal Substation # 15

Asset Component

Average Net Fixed Assets

Net Fixed Assets

Opening Capital Investment

Capital Investment

Closing Capital Investment

Opening Accumulated Amortization

Amortization

Closing Accumulated Amortization

Opening Net Fixed Assets

Closing Net Fixed Assets

Average Net Fixed Assets

	2012	2013	2014	2015	2016
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Opening Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ -
Opening Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Average Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -

For PILs Calculation

UCC

Opening UCC

Capital Additions

UCC Before Half Year Rule

Half Year Rule (1/2 Additions - Disposals)

Reduced UCC

CCA Rate Class

CCA Rate

CCA

Closing UCC

	2012	2013	2014	2015	2016
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions	\$ -	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ -	\$ -
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ -	\$ -	\$ -
CCA Rate Class	\$ -	\$ -	\$ -	\$ -	\$ -
CCA Rate	\$ -	\$ -	\$ -	\$ -	\$ -
CCA	\$ -	\$ -	\$ -	\$ -	\$ -
Closing UCC	\$ -	\$ -	\$ -	\$ -	\$ -