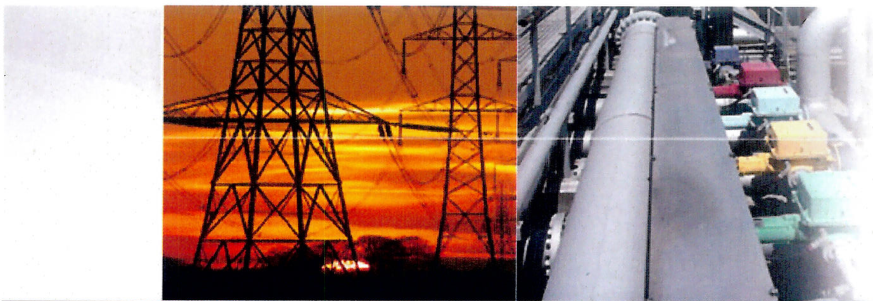


Ontario Energy Board

Incremental Capital Project Summary

Choose Your Utility:

- Kingston Hydro Corporation
- Kitchener-Wilmot 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

Copyright

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%
2 Switchgear	489,678	3%	47	8%
3				
4				
5				

	2012	2013	2014	2015	2016
Closing Net Fixed Asset	495,210	482,606	470,001	457,396	444,792
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

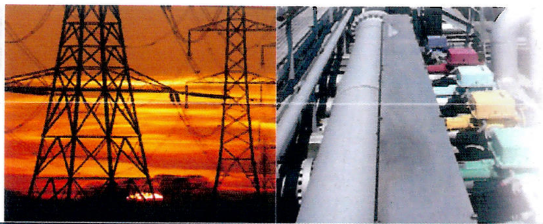
Net Fixed Assets

		2012 Forecasted	2013 Forecasted	2014 Forecasted	2015 Forecasted	2016 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	2%	$ 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

		2012 Forecasted	2013 Forecasted	2014 Forecasted	2015 Forecasted	2016 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

		2012 Forecasted	2013 Forecasted	2014 Forecasted	2015 Forecasted	2016 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	3%	$ 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

		2012 Forecasted	2013 Forecasted	2014 Forecasted	2015 Forecasted	2016 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

Ontario Energy Board

Incremental Capital Project Summary

Kingston Hydro Corporation

Name or General Description of Project

Municipal Substation # 15

Asset Component

Average Net Fixed Assets

Net Fixed Assets

		2012 Forecasted	2013 Forecasted	2014 Forecasted	2015 Forecasted	2016 Forecasted
Opening Capital Investment		$ -	$ -	$ -	$ -	$ -
Capital Investment		$ -	$ -	$ -	$ -	$ -
Closing Capital Investment		$ -	$ -	$ -	$ -	$ -
Opening Accumulated Amortization		$ -	$ -	$ -	$ -	$ -
Amortization	0%	$ -	$ -	$ -	$ -	$ -
Closing Accumulated Amortization		$ -	$ -	$ -	$ -	$ -
Opening Net Fixed Assets		$ -	$ -	$ -	$ -	$ -
Closing Net Fixed Assets		$ -	$ -	$ -	$ -	$ -
Average Net Fixed Assets		$ -	$ -	$ -	$ -	$ -

For PILs Calculation

UCC

		2012 Forecasted	2013 Forecasted	2014 Forecasted	2015 Forecasted	2016 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		$ -	$ -	$ -	$ -	$ -

Ontario Energy Board

Incremental Capital Project Summary

Kingston Hydro Corporation

Name or General Description of Project

Municipal Substation # 15

Asset Component

Average Net Fixed Assets

Net Fixed Assets

		2012 Forecasted	2013 Forecasted	2014 Forecasted	2015 Forecasted	2016 Forecasted
Opening Capital Investment		$ -	$ -	$ -	$ -	$ -
Capital Investment		$ -	$ -	$ -	$ -	$ -
Closing Capital Investment		$ -	$ -	$ -	$ -	$ -
Opening Accumulated Amortization		$ -	$ -	$ -	$ -	$ -
Amortization	0%	$ -	$ -	$ -	$ -	$ -
Closing Accumulated Amortization		$ -	$ -	$ -	$ -	$ -
Opening Net Fixed Assets		$ -	$ -	$ -	$ -	$ -
Closing Net Fixed Assets		$ -	$ -	$ -	$ -	$ -
Average Net Fixed Assets		$ -	$ -	$ -	$ -	$ -

For PILs Calculation

UCC

		2012 Forecasted	2013 Forecasted	2014 Forecasted	2015 Forecasted	2016 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		$ -	$ -	$ -	$ -	$ -

Ontario Energy Board

Incremental Capital Project Summary

Kingston Hydro Corporation

Name or General Description of Project

Municipal Substation # 15

Asset Component

Average Net Fixed Assets

Net Fixed Assets

		2012 Forecasted	2013 Forecasted	2014 Forecasted	2015 Forecasted	2016 Forecasted
Opening Capital Investment		$ -	$ -	$ -	$ -	$ -
Capital Investment		$ -	$ -	$ -	$ -	$ -
Closing Capital Investment		$ -	$ -	$ -	$ -	$ -
Opening Accumulated Amortization		$ -	$ -	$ -	$ -	$ -
Amortization	0%	$ -	$ -	$ -	$ -	$ -
Closing Accumulated Amortization		$ -	$ -	$ -	$ -	$ -
Opening Net Fixed Assets		$ -	$ -	$ -	$ -	$ -
Closing Net Fixed Assets		$ -	$ -	$ -	$ -	$ -
Average Net Fixed Assets		$ -	$ -	$ -	$ -	$ -

For PILs Calculation

UCC

		2012 Forecasted	2013 Forecasted	2014 Forecasted	2015 Forecasted	2016 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		$ -	$ -	$ -	$ -	$ -