Ex.	<u>Tab</u>	<u>Schedule</u>	Contents of Schedule
2 – Rate Bas	<u>se</u>		
	1		<u>Overview</u>
		1	Rate Base Overview
		2	Rate Base Summary Table
		3	Variance Analysis on Rate Base
	2		Gross Assets – Property, Plant and Equipment Accumulated Depreciation
		1	Continuity Statements
		2	Gross Asset Table
		3	Accumulated Depreciation Table
		4	Materiality Analysis on Gross Assets
	3		Capital Budget
		1	Capital Budget by Project
	4		Allowance for Working Capital
		1	Working Capital Allowance calculations by account
		2	Asset Condition & Management (photos & video links)
	5		Green Energy Plan

Basic Green Energy Plan

1

EB-2012-0175 Exhibit: 2

Tab: 1

Schedule: 1

RATE BASE OVERVIEW

1.0 Introduction

This Exhibit provides Goderich Hydro' distribution rate base forecast for the 2013 Test Year and a discussion of the variances between 2009 Board Approved, 2009 to 2011 Actual and 2012/2013 forecast or budget rate bases. In accordance with the Board's Update to Chapter 2 of the *Filing Requirements for Transmission and Distribution Applications*, issued June 26th, 2012, the rate base used to determine the revenue requirement for the Test Year includes a forecast of net fixed assets, calculated on a mid-year average basis, plus a working capital requirement. Net fixed assets are gross assets in service minus accumulated amortization and contributed capital. Table 1 shows the calculation of the 2013 rate base. WCA has been developed using the Board default approach of 13% of the cost of power and controllable expenses. Goderich Hydro is requesting approval for the 2013 Test Year WCA of \$1,252,301.

Approach

The Ontario Energy Board Act, 1998 and the Electricity Act, 1998 establish certain purposes and objectives for the Ontario Energy Board in its decision-making and thereby provide goals and objectives for distributors and other industry participants. In order to pursue these objectives, Goderich Hydro is committed to building sustainable and reliable infrastructure assets to service the needs of its community, and to comply with regulatory obligations and license conditions. Goderich Hydro is also committed to improving the customer experience in dealing with the utility and has and continues to implement processes, system reviews and enhancements for service improvements and to gain further productivity and efficiencies in its work place. As such, Goderich Hydro has taken steps to ensure infrastructure investment decisions achieve the optimal balance between reliability and quality of service, and reasonable and fair cost of electricity delivery to its customers.

EB-2012-0175 Exhibit: 2

Schedule: 1

Tab: 1

Due to the Tornado, Goderich Hydro's Long Term Asset Management Plan will have to be

completely re-written. The current focus is to re-establish the required infrastructure for both the

Town of Goderich and Goderich Hydro. There was the initial damage caused by the Tornado,

which was extensive, followed up by the ongoing requirements to not only meet the immediate

requirements, reliable and safe distribution but to provide the framework which will be key to

Goderich Hydro's Asset Management plan as we move forward. The estimated capital

expenditures for the 2012 Bridge Year and 2013 Test Year are influenced by a number of factors

including the rebuilding from the F3 Tornado, purchasing a new Operations and Administration

center (the previously one was demolished by the tornado), upgrading our downtown core

infrastructure to accommodate those businesses that have had to rebuild; now having to meet

new Legislation which required large service upgrades for things like elevators for the Disability

Act and meeting current electrical standards, growth in the residential customer base, the

conversion of aging infrastructure, ensuring power quality and Goderich Hydro's capacity to

finance capital projects. Project cost estimates are provided for the project and broken down

over the various applicable accounts.

The specific priority of identified projects is influenced by a number of factors, compliance,

safety, obligations to third parties such as municipal reconstruction projects and subdivisions.

Capital Contributions have been shown in total as a separate line item. In addition, Goderich

Hydro has ongoing capital programs such as pole replacement that necessitate annual spending.

All proposed capital projects for the 2012 Bridge year and the 2013 Test Year are expected to be

completed and in service in the year forecasted. Certain projects (the tornado rebuilds) are multi-

phase projects with each phase being completed in its respective year; this rebuild will continue

through the IRM periods.

By necessity Goderich Hydro has had to focus more on capital spending which in the longer term

will reduce future O&M costs. The accelerated capital spend due to the Tornado has upgraded a

EB-2012-0175

Exhibit: 2 Tab: 1

Schedule: 1

significant portion of our assets thus we expect that over the long term this should assist Goderich Hydro in improving its O&M efficiency rating.

Exhibit: 2 Tab: 2

Schedule: 2

Rate Base Summary Table:

RATE BASE SUMMARY	2009 Board	2009	Variance from	2009	2010	Variance	2010	2011	Variance
	Approved	Actual	2009 Board	Actual	Actual	from 2009	Actual	Actual	from 2010
			Approved			Actual			Actual
Gross Asset									
Asset values at cost	\$5,911,952	\$ 6,189,704	\$ 277,752	\$ 6,189,704	\$ 6,292,349	\$ 102,645	\$ 6,292,349	\$ 7,292,808	\$ 1,000,459
Accumulated Depreciation									
balance	- 2,039,531	- 2,053,443	- 13,912	- 2,053,443	- 2,227,122	- 173,679	- 2,227,122	- 2,111,117	116,005
Net Fixed Assets	3,872,421	4,136,261	263,840	4,136,261	4,065,227	- 71,034	4,065,227	5,181,691	1,116,464
Allowance for Working Capital	1,225,478	1,232,710	7,232	1,232,710	1,283,728	51,018	1,283,728	1,348,430	64,702
Utility Rate Base	\$5,097,899	\$ 5,368,971	\$ 271,072	\$ 5,368,971	\$ 5,348,955	-\$ 20,016	\$ 5,348,955	\$ 6,530,121	\$ 1,181,166
RATE BASE SUMMARY	2011	2012	Variance from	2012	2012	Variance	2012	2013	Variance
	Actual	Actual	2011	Bridge	Bridge	from 2012	Bridge	Test	from 2012
		(CGAAP)	Actual	(CGAAP)	(MIFRS)	(CGAAP)	(MIFRS)	(MIFRS)	Bridge
Gross Asset Asset values at cost	\$7,292,808	\$ 10,873,585	\$ 3,580,777	\$ 10,873,585	\$ 10,873,585	\$ -	\$ 10,873,585	\$ 12,721,085	\$ 1,847,500
Accumulated Depreciation									
balance	- 2,111,117	- 2,697,337	- 586,220	- 2,697,337	- 2,489,604	207,733	- 2,489,604	- 2,868,270	- 378,666
Net Fixed Assets	5,181,691	8,176,248	2,994,557	8,176,248	8,383,981	207,733	8,383,981	9,852,815	1,468,834
Allowance for Working Capital	1,348,530	1,484,660	136,130	1,484,660	1,484,660	-	1,484,660	1,252,301	- 232,359
Utility Rate Base	\$6,530,221	\$ 9,660,908	\$ 3,130,687	\$ 9.660.908	\$ 9,868,641	\$ 207,733	\$ 9.868.641	\$ 11,105,116	\$ 1,236,475

EB-2012-0175

Exhibit: 2

Tab: 1 Schedule: 3

Variance Analysis on Rate Base:

The following paragraphs provide a narrative on the changes that have driven the rate base

changes/variances since the 2009 COS for Goderich Hydro.

2009 Board Approved compared to 2009 Actual:

Goderich Hydro increased The Allowance for Working Capital by \$7,232 between the 2009

Board Approved and 2009's Actual. The increase was in the Net Fixed Assets which increases

by \$271,072 over the approved average.

2009 Actual Compared to 2010 Actual:

Working Capital decreased by a total of -\$20,016, while the Allowance for Working capital

increased by \$51,018 in comparison to the 2009 actuals.

2010 Actual Compared to 2011 Actual:

Net fixed assets increased by \$1,045,430 from 2009 to 2011. This change was predominantly

due to the tornado. 2011 produced a variance of \$1,116,464 year over year when compared to

2010. This only produced an increase in Allowance for Working Capital of \$64,702.

2011 Actual Compared to 2012 Bridge:

The projected change in net fixed assets between 2011 to 2012 bridge of \$2,550,394 can be

directly attributed to the Tornado. The rebuilt from the Tornado, of both the infrastructure and

the replacement of the Operations Center have contributed to this dramatic increase compared to

our normal capital spend program. The process during the initial response was to utilize our prior

purchasing agreements with suppliers ensuring that the pricing was consistent with our contract.

Labor rates from other LDC's were in line with normal business practices and their collective

agreements. Each and every project was scrutinized by both management and the Board of

Directors prior to approvals being given. This produced an increase in Allowance for Working

Capital of \$1,136,230.

EB-2012-0175

Exhibit: 2

Tab: 1

Schedule: 3

2012 Bridge Compared to 2013 Test:

from the tornado.

The increase in net fixed assets between the bridge and test year is \$1,468,834. Goderich Hydro will also have a decrease in Working Capital of \$232,359 from 2012 due to the decline in OM&A and the Boards reduction in the working capital allowance rate. Again the majority of this relates to the unusual circumstances that Goderich Hydro finds itself in due to repercussions

> Exhibit: 2 Tab: 2

2.0 Gross Assets - Property Plant and Equipment and Accumulated Depreciation

The following section details the impact of the application on Goderich Hydro asset base including historical Continuity statements, back to 2009, along with bridge and test year projections. Similarly this section also reviews the change in gross asset base and an explanation of those changes and an analysis of Accumulated amortization and the associated annual amortization expense. One cannot look at this section without giving consideration to the Tornado and the expansion of the Goderich "TS" which enabled Goderich Hydro to acquire an additional Breaker Position. The expansion of the "TS" was needed, as was the Line upgrade, to meet the system requirements of our Large User. In addition, there are the change in assets due to both Stranded and Smart Meters.

Exhibit: 2 Tab: 2 Schedule:1

Appendix 2-B Fixed Asset Continuity Schedule Year 2009 CGAAP

				Cost	St			Accumulate	Accumulated Depreciation				
SCA	ä	Depreciation	Opening	Additions	Dienocale	Closing	Opening	Addition	Disposio		Closing	Net Book	ž,
12	_	Nate	Dalaice	Silonipa	Disposais	S	Dala	SIONIDA		S	, a la l	\$	٠
CEC	1612 Land Rights (Formally known as Account 1906)									s		s	
ΝA	1805 Land		\$ 21,747	21		\$ 21,747				s		\$ 21	21,747
47	1808 Buildings		\$ 71,126	97		\$ 71,126	-\$ 22,093	3 -\$ 2,846	94	\$-	24,939		46,187
13	1810 Leasehold Improvements					. \$				S		\$	
47	1815 Transformer Station Equipment >50 kV									S		\$	
47	1820 Distribution Station Equipment <50 kV		\$ 152,252	52		\$ 152,252	-\$ 48,664	4 -\$ 6,090	06	\$-	54,754	\$ 97	97,498
47	1825 Storage Battery Equipment					- \$				↔		\$	
47	1830 Poles, Towers & Fixtures		\$ 164,339	89 \$ 82,445		\$ 246,784	-\$ 10,413	3 -\$ 9,872	72	ş	20,285	\$ 226	226,499
47	1835 Overhead Conductors & Devices		\$ 2,210,936	\$		\$ 2,344,341	-\$ 652,979	\$-	2,2	\$-	746,754	\$ 1,597	,597,587
47	1840 Underground Conduit		\$ 23,426	17,569		\$ 40,995		9 -\$ 1,641	И	ş	2,860	\$ 38	38,135
47	1845 Underground Conductors & Devices		\$ 1,085,235	\$		\$ 1,281,369	\$ 296,867 -\$	7 -\$ 51,224	54	\$-		\$ 933	933,278
47	1850 Line Transformers		\$ 859,124	24 \$ 104,708		\$ 963,832	-\$ 237,760	0 -\$ 45,472	72	\$-	283,232	\$ 80	680,600
47	1855 Services (Overhead & Underground)			56 \$ 14,316		\$ 112,672	-\$ 7,951	\$ -	98	\$	12,459	\$ 100	100,213
47	1860 Meters		\$ 395,967	37 \$ 1,735		\$ 397,702	-\$ 110,493	3 -\$ 15,909	60	\$-	126,402	\$ 271	271,300
47	1860 Meters (Smart Meters)					. \$				\$		\$	
ΝA	1905 Land					. \$				S		\$	
47	1908 Buildings & Fixtures					. \$				s		\$	
13	1910 Leasehold Improvements					. \$				S		\$	
8	1915 Office Furniture & Equipment (10 years)		\$ 63,794	94		\$ 63,794	-\$ 42,026	9 -\$	30	\$-	48,406	\$ 15	15,388
8	1915 Office Furniture & Equipment (5 years)					. \$				S		\$	
10			\$ 39,678	.8		\$ 39,678	-\$ 29,766	5 -\$ 3,967	37	φ.	-	\$ 5	5,945
45	1920 Computer EquipHardware(Post Mar. 22/04)		\$ 23,637	37			-\$ 6,641	1 -\$ 4,130	30	\$-	10,771	\$ 12	12,866
45.1	1920 Computer EquipHardware(Post Mar. 19/07)		\$ 18,239	985'6 \$ 68		\$ 27,825	-\$ 3,592	\$-	34	ş	6,376	\$ 21	21,449
12	1925 Software		\$ 74,866	90		\$ 74,866	-\$ 37,751	1 -\$ 5,866	99	\$-	43,617	\$ 31	31,249
10	1930 Transportation Equipment		\$ 259,658	326,071		\$ 585,729	-\$ 221,734	4 -\$ 43,476	9.	မှ	265,210	\$ 320	320,519
8	1935 Stores Equipment									↔			
80	1940 Tools, Shop & Garage Equipment		\$ 76,644	4 \$ 8,577		\$ 85,221	-\$ 65,732	-\$ 7,	99	ş	72,901	\$ 12	12,320
8	1945 Measurement & Testing Equipment		\$ 2,678	.8		\$ 2,678	-\$ 2,009	-\$	699	မှ	2,678	\$	
8	1950 Power Operated Equipment									s		\$	
8	1955 Communications Equipment									s		\$	
8	1955 Communication Equipment (Smart Meters)					. \$				S		\$	
8	1960 Miscellaneous Equipment					. \$				s		\$	
47	1975 Load Management Controls Utility Premises									↔		\$	
47	1980 System Supervisor Equipment					- \$				↔		\$	
47	1985 Miscellaneous Fixed Assets					. \$				S		\$	
47	1995 Contributions & Grants		-\$ 320,424	24 -\$ 26,120		-\$ 346,544	\$ 35,229	9 \$ 14,796	96	↔	50,025	-\$ 296	296,519
	1777			6				6					100
	lotal		\$ 5,321,278	8 \$ 868,426		\$ 6,189,704	1,702,461	796,062	- * 7	Ŷ	2,053,443	\$ 4,136,261	0,201

u	-\$ 43,476		-\$ 247,506
Less: Fully Allocated Depreciatio	Transportation	Stores Equipment	Net Depreciation

		ì
portation	s Equipment	

Exhibit: 2 Tab: 2

Schedule:1

\$ 121,940 -\$ 204,139 -\$2,227,122 \$4,065,227

-\$ 326,079 \$ 6,292,349

Transfer Stranded Meters from 1860 to 1555 REVISED CLOSING BALANCE FORWARD

Fixed Asset Continuity Schedule Year 2010 CGAAP Appendix 2-B

					Ö	Cost		<u> </u>		Accumulate	Accumulated Depreciation	ıtion	
CCA			Deprecia	Opening			Closing	o	Opening			Closing	Net Book
Class	OEB	Description	tion Rate	Balance	Additions	Additions Disposals	Balance	ä	Balance	Additions	Additions Disposals	Balance	Value
12	1611	Computer Software (Formally known as Account 1925)					. \$					*	*
CEC	1612	Land Rights (Formally known as Account 1906)					. \$					- \$	\$
Υ×	1805	Land		\$ 21,747			\$ 21,747					- \$	\$ 21,747
47	1808	Buildings		\$ 71,126	\$ 9,838		\$ 80,964	\$-	24,939	-\$ 3,240		-\$ 28,179	\$ 52,785
13	1810	Leasehold Improvements					- \$					- \$	\$
47	1815	Transformer Station Equipment >50 kV					- \$					- \$	\$
47	1820	Distribution Station Equipment <50 kV		\$ 152,252			\$ 152,252	9	54,754	060'9 \$-		-\$ 60,844	1 \$ 91,408
47	1825	Storage Battery Equipment					· •					· \$	\$
47	1830	Poles, Towers & Fixtures		\$ 246,784	\$ 96,588		\$ 343,372	\$	20,285	-\$ 9,872		-\$ 30,157	7 \$ 313,215
47	1835	Overhead Conductors & Devices		\$2,344,341	\$ 37,974		\$ 2,382,315	\$-	746,754	-\$ 95,128		-\$ 841,882	2 \$1,540,433
47	1840	Underground Conduit		\$ 40,995	\$ 5,015		\$ 46,010	\$ -		-\$ 1,842			2 \$ 41,308
47	1845	Underground Conductors & Devices		\$1,281,369	\$ 6,449		\$ 1,287,818	\$ -	348,091	-\$ 51,243		-\$ 399,334	1 \$ 888,484
47	1850	Line Transformers		\$ 963,832	\$ 65,062		\$ 1,028,894	\$ -	283,232	-\$ 48,272		-\$ 331,504	1 \$ 697,390
47	1855	Services (Overhead & Underground)		\$ 112,672	\$ 19,460		\$ 132,132	\$ -	12,459			-\$ 17,746	\$ 114,386
47	1860	Meters		\$ 397,702			\$ 397,702	\$-	126,402	-\$ 19,322		-\$ 145,724	1 \$ 251,978
47	1860	Meters (Smart Meters)			\$ 98,909		\$ 98,909					· \$	\$ 98,909
ΑŅ	1905	Land					. \$					- \$	\$
47	1908	Buildings & Fixtures					. \$					- \$	\$
13	1910	Leasehold Improvements			\$128,450		\$ 128,450			-\$ 6,422		-\$ 6,422	2 \$ 122,028
8	1915	Office Furniture & Equipment (10 years)		\$ 63,794			\$ 63,794	နှ-	48,406	-\$ 6,376		-\$ 54,782	2 \$ 9,012
8	1915	Office Furniture & Equipment (5 years)					- \$						\$
10	1920	Computer Equipment - Hardware		\$ 39,678			\$ 39,678	\$ -		-\$ 3,965		-\$ 37,698	s
45	1920	Computer EquipHardware(Post Mar. 22/04)		\$ 23,637			\$ 23,637	\$-	10,771	-\$ 2,363		Ì	1 \$ 10,503
45.1	1920	Computer EquipHardware(Post Mar. 19/07)			\$ 3,276		\$ 31,101	နှ					s
12	1925	Software		\$ 74,866	\$ 33,526		\$ 108,392	\$ -		-\$ 4,569			\$
10	1930	Transportation Equipment		\$ 585,729			\$ 585,729	နှ	265,210	-\$ 40,826		-\$ 306,036	\$ 279,693
8	1935	Stores Equipment											\$
8	1940	Tools, Shop & Garage Equipment		\$ 85,221	\$ 3,252		\$ 88,473	နှ	72,901	-\$ 6,097		-\$ 78,998	3 \$ 9,475
8	1945	Measurement & Testing Equipment		\$ 2,678			\$ 2,678	\$ -	2,678			-\$ 2,678	. &
8	1950	Power Operated Equipment										· \$	*
8	1955	Communications Equipment					- \$					- \$	\$
8	1955	Communication Equipment (Smart Meters)					- \$					- \$	\$
8	1960	Miscellaneous Equipment					- \$					· \$	\$
47	1975	Load Management Controls Utility Premises					- \$					· \$	\$
47	1980	System Supervisor Equipment					- \$					· \$	\$
47	1985	Miscellaneous Fixed Assets					. \$					- \$	\$
47	1995	Contributions & Grants		-\$ 346,544	-\$ 79,075		-\$ 425,619	ક	50,025	\$ 18,405		\$ 68,430	357,189
									277				
		lotal		\$6,189,704	\$428,724		\$ 6,618,428	7 0-	,053,443	-\$ 2,053,443 -\$ 295,619	-	-\$2,349,062	44,269,366

Less: Fully Allocated Depreciation
-\$ 40,826
Stores Equipment
-\$254,793

Exhibit: 2 **Tab: 2** Schedule:1

Appendix 2-B Fixed Asset Continuity Schedule Year 2011 CGAAP

			<u></u>		Cost	1 0			Accumula	Accumulated Depreciation	ation	
CCA Class	OEB	Description	Deprecia	Opening	Additions	Disposals	Closing	Opening	g Additions	Disposals	Closing	Net Book Value
12	1611	oftware (Formally known as Account 1925)							\vdash			·
CEC	1612	Land Rights (Formally known as Account 1906)					- \$				- \$	- \$
N/A	1805	Land	0,7				\$ 21,747					\$ 21,747
47	1808	Buildings		\$ 80,964			\$ 80,964	-\$ 28,179	79 -\$ 3,240		-\$ 31,419	\$ 49,545
13	1810	Leasehold Improvements									- \$	
47	1815	Transformer Station Equipment >50 kV					· &					
47	1820	Distribution Station Equipment <50 kV	07	\$ 152,252			\$ 152,252	-\$ 60,844	44 -\$ 6,090	0	-\$ 66,934	\$ 85,318
47	1825	Storage Battery Equipment					- \$					
47	1830	Poles, Towers & Fixtures	07	\$ 343,372	\$ 51,310		\$ 394,682	-\$ 30,157	57 -\$ 15,788	3	-\$ 45,945	\$ 348,737
47	1830	Poles, Towers & Fixtures - Tornado			\$ 770,866		\$ 770,866				- \$	\$ 770,866
47	1835	Overhead Conductors & Devices	67	\$2,382,315	\$ 192,590	-\$ 329,475	\$ 2,245,430	-\$ 841,882	82 -\$ 89,589	\$177,629	-\$ 753,842	\$1,491,588
47	1835	Overhead Conductors & Devices - Tornado			\$ 82,079		\$ 82,079				- \$	\$ 82,079
47	1840	Underground Conduit	07	\$ 46,010	\$ 16,673		\$ 62,683	-\$ 4,702	02 -\$ 2,509	6	-\$ 7,211	\$ 55,472
47	1845	Underground Conductors & Devices	0,	\$1,287,818	\$ 21,981		\$ 1,309,799	-\$ 399,334	34 -\$ 52,391		-\$ 451,725	\$ 858,074
47	1850	Line Transformers	07	\$1,028,894	\$ 64,832	-\$ 108,094	\$ 985,632	-\$ 331,504		\$ 62,830	-\$ 313,667	\$ 671,965
47	1850	Line Transformers - Tornado			\$ 276,369		\$ 276,369				- 8	\$ 276,369
47	1855	Services (Overhead & Underground)	0,	\$ 132,132	\$ 15,216		\$ 147,348	-\$ 17,746	46 -\$ 5,896		-\$ 23,642	\$ 123,706
47	1855	Services (Overhead & Underground) - Tornado			\$ 123,416		\$ 123,416				· \$	\$ 123,416
47	1860	Meters	67				\$ 71,623	-\$ 23,784	84 -\$ 2,865		-\$ 26,649	\$ 44,974
47	1860	Meters (Smart Meters)	0,7	\$ 98,909	\$ 10,478		\$ 109,387		-\$ 7,293	_	-\$ 7,293	\$ 102,094
ΑN	1905	Land										- 8
47	1908	Buildings & Fixtures					- 6				٠ ج	- \$
13	1910	Leasehold Improvements	0,	\$ 128.450	3.181	-\$131.631		-\$ 6.422	22	\$ 6.422	- د	- 8
8	1915	Office Furniture & Equipment (10 years)			37,485	-\$ 63,794	\$ 37,485	۵,	82 -\$ 3,748	8	-\$ 3.748	\$ 33,737
8	1915	Office Furniture & Equipment (5 years)										- 9
10	1920	Computer Equipment - Hardware		\$ 39,678			\$ 39,678	-\$ 37,698	886 \$- 86		-\$ 38,686	\$ 992
45	1920	Computer EquipHardware(Post Mar. 22/04)	0,	\$ 23,637			\$ 23,637	-\$ 13,134	34 -\$ 2,363	~		\$ 8,140
45.1	1920	Computer EquipHardware(Post Mar. 19/07)			\$ 7,622	-\$ 7,260			မှ	\$ 1,295		\$ 20,162
12	1925	Software		_				`	ų.			\$ 52,062
101	1930	Transportation Equipment	0.	585.729	\$ 56.350	-\$ 11.892	\$ 630,187	۳,	۰ ج	\$ 10.409	۳,	\$ 290.879
2 00	1935	Stores Equipment				1			+			
0 00	1940	Tools, Shop & Garage Equipment	0,	\$ 88.473	\$ 13,872	-\$ 89.037	\$ 13.308	-\$ 78.998	98 -\$ 3.214	\$ 77.906	-\$ 4.306	\$ 9.002
80	1945	Measurement & Testing Equipment		2.678						· s		
8	1950	Power Operated Equipment					. 6				- \$	· S
8	1955	Communications Equipment					· •				- \$. 8
8	1955	Communication Equipment (Smart Meters)					- \$				- \$	- \$
8	1960	Miscellaneous Equipment									- \$. \$
47	1975	Load Management Controls Utility Premises									- \$. \$
47	1980	System Supervisor Equipment					- \$				- \$	- \$
47	1985	Miscellaneous Fixed Assets					- &				- \$	- \$
47	1995	Contributions & Grants	\$ -	3 425,619			-\$ 425,619	\$ 68,430	30 \$ 17,956		\$ 86,386	-\$ 339,233
		Total	0,	\$6,292,349	\$1,744,320	-\$743,861	\$ 7,292,808	-\$ 2,227,1:	-\$ 2,227,122 -\$ 277,946	\$393,951	-\$2,111,117	\$5,181,691
•			⋖	Addtions	495,547			Less: Full	Less: Fully Allocated Depreciation	preciation		
10		Transportation	F	ornado	1,252,730			Transportation	ation	-\$ 43,681		
8		Stores Equipment		•	1,748,277			Stores Equipment	uipment			
	1	ľ						Net De preciation	eciation	-\$234,265		

Exhibit: 2 Tab: 2 Schedule:1

				Ap	Appendix 2-B	m							
			Fixed	Asset	Fixed Asset Continuity Schedule	y Schedu	<u>e</u>					_	
					Year 2	Year 2012 CGAAP							
					Cost				Accumulat	Accumulated Depreciation	ıtion		
CCA	OEB	Description	Deprecia tion Rate	Opening Balance	Additions	C Disposals Ba	Closing	Opening	Additions	Disposals	Closing	Net	Net Book Value
12	1611	oftware (Formall)		\$ 108,392		\$	108,392	-\$ 56,330	_		\$ 64,470	es S	43,922
CEC	1612	Land Rights (Formally known as Account 1906)	•	777 70	9	€9 €	- 111 717				- -	↔ 6	- 444 747
47	1808	Buildings	9	\$ 80.964	10,	9 69	990.964	-\$ 31,419	-\$ 43.240		-\$ 74,659	o 69	916,305
13	1810	Leasehold Improvements				9			+			s s	-
47	1815	Transformer Station Equipment >50 kV				\$. \$		
47	1820	w I	8	\$ 152,252	\$ 20,000	\$	172,252	-\$ 66,934	-\$ 6,890		\$ 73,824	s	98,428
47	1825	Storage Battery Equipment	•			φ 6	- 000		€			ω (. 17
47	1830	Poles, Iowers & Fixtures Poles Towers & Fixtures - Tornado	# 6	394,682	30,000	A G	424,682 770,866	-\$ 45,945	-\$ 16,987 -\$ 30,835	,	562,932	e e	361,750
47	1835		9 69	\$2.245,430	\$2,465,000		4,710,430	-\$ 753,842	ှ လှ		-\$ 950,727	ტ •	.759.703
47	1835	Overhead Conductors & Devices - Tornado	\$	82,079		\$	82,079					\$	78,796
47	1840	Underground Conduit	9	\$ 62,683	S				\$-			S	57,763
47	1845	Underground Conductors & Devices	65 6	—			2,109,799			7	-\$ 536,117	\$,573,682
47	1850	Line Transformers - Tomado	<i>y</i> 6.	\$ 985,632	\$ 485,000		776.369	-\$ 313,66/	-\$ 61,425		375,092	.− •> •:	\$ 7,095,540
47	1855	Services (Overhead & Underground)	9	\$ 147,348	\$ 20,000	φ	167,348	-\$ 23,642	S			₩,	137,010
47	1855	Services (Overhead & Underground) - Tornado	\$			\$	123,416		\$			s	118,479
47	1860	Meters	9		\$ 100,000	\$	171,623	-\$ 26,649	\$-	7		s	138,109
47	1860	Meters (Smart Meters)	9	\$ 109,387		↔ €	109,387	-\$ 7,293	-\$ 7,293	7	-\$ 14,586	₩ (94,801
V V V	1905	Land				€					·	₩ 6	
13	1908	buildings & Fixtures				A G					, ,	n u	
2 ∝	1915	Office Furniture & Folliament (10 years)	θ.	37 485		9 69	37 485	-\$ 3748	-\$ 3 748		7 496)	29 989
∞	1915		•			9 49	201.70		>			9	
10	1920	Computer Equipment - Hardware	9	\$ 39,678		\$	39,678	-\$ 38,686	\$		\$ 39,674	\$	4
45	1920		9	\$ 23,637		\$	23,637	-\$ 15,497	\$			\$	5,776
45.1	1920	Computer EquipHardware(Post Mar. 19/07)	9			€ €	46,463		မှာ မ			φ.	30,513
Q α	1930	Transportation Equipment	#	\$ 630,187	000,69	A G	187	-\$ 339,308	-\$ 51,80b		-\$ 391,114 ¢	n u	304,073
ο α	1930	Tools Shon & Garage Equipment	9	13 308	40.000	A 4	23 308	4 306	-4 5 827		40 133	9 6	13 175
- ∞	1945	Measurement & Testing Equipment	•			9 49	- 1		+		· ·	9	2 .
8	1950	Power Operated Equipment				\$. \$	€	
8	1955					\$						S	
ω (1955	Communication Equipment (Smart Meters)				↔ (· \$	↔ (
2 œ	1960	Miscellaneous Equipment				9					· ·	⊅ 6	
47	1980	System Supervisor Equipment				A 64					, ,	A 45	
47	1985	Miscellaneous Fixed Assets				9						9	
47	1995	Contributions & Grants	97	-\$ 425,619	-\$2,000,000		2,425,619	\$ 86,386	\$ 96,408		\$ 182,794	φ	2,242,825
						↔					•	S	
		Total	55	37,292,808	\$7,292,808 \$3,015,000 \$	\$ - \$10	\$ 10,307,808	-\$2,111,117	-\$ 464,606	· •	-\$ 2,575,723 \$ 7,732,085	3 \$ 7,7	32,085
		Transfer of Smart Meters				65	565 777				121 614		
						\$ 10	\$ 10,873,585			7	-\$ 2,697,337		
								Less: Fully	Less: Fully Allocated Depreciation	preciation			
10		Transportation						Transportation	L.	-\$ 51,806			
ω		Stores Equipment						Stores Equipment	oment	000			
								Net Depreci	ation	-\$412,800			
						_	_						

Exhibit: 2 Tab: 2

Schedule:1

Less: Fully Allocated Depreciation
Transportation -\$ 51,806
Stores Equipment
Net Depreciation -\$412,800

Fixed Asset Continuity Schedule Year 2012 CGAAP

Appendix 2-B

				500					Accumulated Depreciation	Popularia	4ion	
CCA			Deprecia Opening			Closing	Opening				Closing	Net Book
Class	OEB	Description	tion Rate Balance	Additions D	Disposals	Balance	Bala	Balance	Additions Disposals	isposals	Balance	Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 108,392			\$ 108,392	-\$	56,330 -\$	8,140	97	-\$ 64,470	\$ 43,922
CEC	1612	Land Rights (Formally known as Account 1906)				. \$				67	- \$	- \$
N/A	1805	Land	\$ 21,747	000'06 \$		\$ 111,747				07	- \$	\$ 111,747
47	1808	Buildings	\$ 80,964	\$ 910,000		\$ 990,964	-\$ 3.	31,419 -\$	\$ 43,240	\$-	5 74,659	\$ 916,305
13	1810	Leasehold Improvements				چ				07	- \$	- \$
47	1815	Transformer Station Equipment >50 kV				. \$				0,		- \$
47	1820	Distribution Station Equipment <50 kV	\$ 152,252	\$ 20,000		\$ 172,252	99 \$-	66,934 -\$	068'9 9	<u>\$</u> -	5 73,824	\$ 98,428
47	1825	Storage Battery Equipment				- \$				97	- \$	- \$
47	1830	Poles, Towers & Fixtures	\$ 394,682	30,000		\$ 424,682	-\$ 4	45,945 -\$	16,987	\$ -	\$ 62,932	\$ 361,750
47	1830	Poles, Towers & Fixtures - Tomado	998'022			\$ 770,866		₹-	-\$ 30,835	φ-		\$ 740,031
47	1835	Overhead Conductors & Devices	\$2,245,430	\$2,465,000		\$ 4,710,430	-\$ 75	753,842 -\$	-\$196,885	97	-\$ 950,727	\$ 3,759,703
47	1835	Overhead Conductors & Devices - Tornado	\$ 82,079			\$ 82,079		\$ -	3,283	\$-	3,283	\$ 78,796
47	1840	Underground Conduit	\$ 62,683	\$ 2,000		\$ 67,683	\$-	7,211 -\$	5 2,709	\$-	9,920	\$ 57,763
47	1845	Underground Conductors & Devices	\$1,309,799	000,008 \$		\$ 2,109,799	-\$ 42.	451,725 -\$	-\$ 84,392	\$-	5 536,117	\$ 1,573,682
47	1850	Line Transformers	\$ 985,632	\$ 485,000		\$ 1,470,632	-\$ 313	313,667 -\$	-\$ 61,425	ş-	375,092	\$ 1,095,540
47	1850	Line Transformers - Tornado	\$ 276,369			\$ 276,369		₹-	-\$ 11,055	\$ -		\$ 265,314
47	1855	Services (Overhead & Underground)	\$ 147,348	\$ 20,000		\$ 167,348	-\$ 2:	23,642 -\$	969'9 9	Ϋ́		\$ 137,010
47	1855	Services (Overhead & Underground) - Tornado	\$ 123,416			\$ 123,416		\$-	5 4,937	\$-	5 4,937	\$ 118,479
47	1860	Meters	\$ 71,623	\$ 100,000		\$ 171,623	-\$ 26	26,649 -\$	5 6,865	9-	,,	\$ 138,109
47	1860	Meters (Smart Meters)	\$ 109,387			\$ 109,387	\$-	7,293 -\$	5 7,293	\$-	14,586	\$ 94,801
N/A	1905	Land				. \$				67	- \$	- \$
47	1908	Buildings & Fixtures				. \$				6	- \$	- \$
13	1910	Leasehold Improvements				. \$				07	- \$. \$
8	1915	Office Furniture & Equipment (10 years)	\$ 37,485			\$ 37,485	\$-	3,748 -\$	3,748	\$ -	5 7,496	\$ 29,989
8	1915	Office Furniture & Equipment (5 years)				. \$				67	- \$	- \$
10	1920	Computer Equipment - Hardware	\$ 39,678				-\$ 38	38,686 -\$		\$-		\$ 4
45	1920	Computer EquipHardware(Post Mar. 22/04)	\$ 23,637			\$ 23,637	-\$ 1	15,497 -\$		\$-		\$ 5,776
45.1	1920	Computer EquipHardware(Post Mar. 19/07)	\$ 31,463	ક્ર			-8			φ.		
10	1930	Transportation Equipment	\$ 630,187	. \$ 65,000		\$ 695,187	-\$ 336	339,308 -\$	5 51,806	ş	\$ 391,114	\$ 304,073
8	1935	Stores Equipment										
8	1940	Tools, Shop & Garage Equipment	\$ 13,308	\$ 10,000		\$ 23,308	နှ	4,306 -\$	5,827	رې	-\$ 10,133	\$ 13,175
8	1945	Measurement & Testing Equipment				ج				0,	- \$	· \$
8	1950	Power Operated Equipment				ج				07		٠ -
8	1955	Communications Equipment				چ				97	- \$	· \$
8	1955	Communication Equipment (Smart Meters)				. \$				07		. \$
8	1960	Miscellaneous Equipment				. \$				67	- \$	- \$
47	1975	Load Management Controls Utility Premises				· &				57	- \$	- \$
47	1980	System Supervisor Equipment				چ				07	- \$	· \$
47	1985	Miscellaneous Fixed Assets				· &				0,	- \$. \$
47	1995	Contributions & Grants	-\$ 425,619	-\$2,000,000		-\$ 2,425,619	\$ 86	\$6,386	\$ 96,408	07	\$ 182,794	-\$ 2,242,825
								!!!	_			
		Total	\$7,292,808	\$3,015,000	-	\$ 10,307,808	-\$2,11	1,117	-\$2,111,117 -\$464,606 \$		-\$ 2,575,723	\$ 7,732,085

Exhibit: 2 Tab: 2 Schedule:1

CCA OEB Description 12 ass OEB Description 12 bill Computer Software (Formally know) NIAA 1805 Land 47 1805 Land Rightis (Formally know) 47 1805 Buildings 47 1815 Transformer Station Equipment 47 1820 Distribution Station Equipment 47 1820 Distribution Station Equipment 47 1820 Doles, Towers & Fixtures 47 1830 Poles, Towers & Fixtures 47 1830 Line Transformers - Tomado 47 1850 Line Transformers - Tomado 47 1850 Line Transformers 47 1850 Line Transformers 47 1850 Line Transformers 47 1860 Meters 47 1860 <td< th=""><th></th><th>Fixed Asset Continuity Schedule</th><th>Accet C</th><th>O to Continuity</th><th>Cohod</th><th>9</th><th></th><th></th><th></th><th></th><th></th></td<>		Fixed Asset Continuity Schedule	Accet C	O to Continuity	Cohod	9					
CCA Class OEB Description Class OEB Description CEC 1611 Computer Softwore Softwore Section CEC 1612 Land Rights (F-NA) NA 1805 Land Rights (F-NA) 47 1805 Land Rights (F-NA) 47 1812 Distribution Sister 47 1825 Slorage Battery 47 1820 Distribution Sister 47 1820 Distribution Sister 47 1820 Distribution Sister 47 1830 Poles, Towers 47 1830 Deles, Towers 47 1835 Oberhead Condin 47 1835 Oberhead Condin 47 1835 Senvices (Overn 47 1850 Line Transform 47 1850 Meters (Smart I 47 1860 Meters (Smart I 47 1960 Meters (Condunter Equif 45 1920 Computer Equif 45 1920			,	Onumur	ייייייייייייייייייייייייייייייייייייייי	9					
CCA OEB Description Class OEB Description C12 1611 Land Rights (FR N/A 1805 Land Buildings A7 1805 Land Improves 8 Buildings 47 1815 Transformer Sit and 1810 Lessebold Improves 8 Expended Fronts 8 Expended Condings 47 1820 Distribution Size Arrowers 6 Towers 6 Tow				Year	Year 2012 MIFRS	S					
CCA OEB Description 12 1611 Computer Software CEC 12 1611 Computer Software CEC 147 1805 Land Rightis (F-CMM CEC) 173 1810 Lease shold imprimer Site and Cond Cond Cond Cond Cond Cond Cond Co				သ	Cost			Accumula	Accumulated Depreciation	ation	
12 1611 Computer Software CEC 1612 Land Rights (F. N.A. 1805 Land Rights (F. N.A. 1805 Buildings 173 1810 Leasehold Impure Six 1810 Leasehold Impure Six 1820 Distribution Six 1820 Dechead Condid 47 1835 Overhead Condid 47 1835 Overhead Condid 47 1840 Underground Cod 47 1840 Underground Cod 47 1850 Line Transform Cod 47 1860 Meters (Smart I N/A 1905 Computer Equit Meters (Smart I 1910 Leasehold Impure 8 1915 Office Furniture 8 1915 Office Furniture 8 1940 Computer Equit 45.1 1920 Computer Equit 47.1 1920 Compu		Deprecia tion Rate	Opening Balance	Additions	Disposals	Closing	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
CEC 1612 Land Rights (Fr N/A 1808 Buildings 13 1810 Leasehold Impr 47 1820 Distribution Sta 47 1825 Storage Battery 47 1825 Storage Battery 47 1830 Poles, Towers & 47 47 1830 Poles, Towers & 47 47 1835 Oberhead Cond 47 1835 Oberhead Cond 47 1840 Underground Co 47 1850 Line Transform 47 1860 Meters (Smart 48 1910 Leasehold Impr 8 1910 Computer Equif 45.1 1920 Computer Equif	/ known as Account 1925)		108,392			\$ 108,392	-\$ 56,330			47	\$ 43,922
NVA 1809 Buildings 13 1810 Leasehold Impresseroid Impressero	_	6	747							· •	\$
13 1810 Leasehold Impress 1817 1815 Transformer Site 47 1825 Storage Battery 47 1825 Storage Battery 47 1825 Storage Battery 47 1830 Poles, Towers 4 47 1835 Overhead Cond 47 1835 Overhead Cond 47 1835 Overhead Cond 47 1845 Underground CQ 47 1855 Services (Overh 47 1855 Underground CQ 47 1855 Services (Overh 47 1855 Underground CQ 47 1855 Computer Equit 45 1920 Computer Equit 45 1920 Computer Equit 45 1920 Computer Equit 45 1930 Computer Equit 47 1930 System Supery 47 1936 Communication 8 1955 Communicat		A 49	80.964	\$ 90,000			-\$ 31 419	-\$ 23 240		-\$ 54 659	\$ 936.305
47 1815 Transformer Site 47 1820 Distribution State 47 1820 Distribution State 47 1830 Poles, Towers & To	provements	•	6,00		, 0,			7			
47 1820 Distribution Sta 47 1820 Poles Batteny 47 1830 Poles, Towers & 47 47 1835 Overhead Cond 47 1835 Overhead Cond 47 1845 Underground Co 47 1855 Denices (Overhead Cond 47 1850 Line Transformer 47 1860 Iner Transformer 47 1865 Services (Overh 47 1860 Iner Transformer 47 1860 Meters (Smart Intrure 8 1915 Office Furniture 10 1920 Computer Equif 45 1920 Computer Equif 8 1940 Tools, Shop & G 8 1950 Commuter Equif 8 1955	station Equipment >50 kV									· ·	
47 1825 Slorage Battey 47 1830 Poles, Towers & 47 47 1835 Overhead Cond 47 1835 Overhead Cond 47 1845 Underground Co 47 1845 Underground Co 47 1850 Line Transform 47 1850 Line Transform 47 1855 Sen/ces (Overh 47 1865 Sen/ces (Overh 47 1860 Meters N/A 1906 Land 47 1860 Meters 10X 1906 Land 47 1908 Buildings & Fix 47 1908 Buildings & Fix 45 1920 Computer Equipme 8 1930 Transportation Equipme 8 1935 Stores Equipme 8 1935 Communication 8 1945 Communication 8 1955 Communication 8 <td></td> <td>₩</td> <td>152,252</td> <td>\$ 20,000</td> <td></td> <td>\$ 172,252</td> <td>-\$ 66,934</td> <td>-\$ 6,490</td> <td></td> <td>-\$ 73,424</td> <td>\$ 98,828</td>		₩	152,252	\$ 20,000		\$ 172,252	-\$ 66,934	-\$ 6,490		-\$ 73,424	\$ 98,828
47 1830 Poles, Towers (Jones & Jones	ery Equipment	θ	\$2 118 750	¢ 1 003 580	0,0	- 110 330	-¢ 628 180	-¢ 63 500		\$	\$ \$
47 1835 Overhead Cond 47 1835 Overhead Cond 47 1845 Underground Co 47 1845 Underground Co 47 1850 Line Transforme 47 1850 Line Transforme 47 1850 Line Transforme 47 1850 Meters (Own 47 1860 Meters (Smart INA) 47 1860 Meters (Smart INA) 47 1908 Buildings & Fix 47 1908 Buildings & Fix 45 1910 Leasehold Impr 8 1915 Orifice Furniture 10 1920 Computer Equip 45 1920 Computer Equip 8 1945 Office Furniture 8 1945 Computer Equipm 8 1940 Tools, Shop & Game 8 1955 Communication 8 1960 Power Operate 8 1960 Power Operate	s & Fixtures - Tornado	9 65		4 1, 993,300				ę c			\$ 753,736
47 1835 Overhead Condit 47 1845 Undergound Cd 47 1845 Undergound Cd 47 1850 Line Transform 47 1850 Line Transform 47 1850 Meters (Overhammers (O	nductors & Devices	₩	431,598	\$ 393,352		\$ 824,950	-\$ 134,754			,	\$ 679,689
47 1840 Underground CA 47 1845 Underground CA 47 1850 Line Transforme 47 1855 Services (Overh 47 1855 Services (Overh 47 1860 Meters (Smart I 47 1860 Meters (Smart I N/A 1960 Buildings & Fixi 47 1960 Buildings & Fixi 47 190 Buildings & Fixi 47 190 Buildings & Fixi 45 1910 Leasehold Impr 8 1915 Oritice Furniture 19 1920 Computer Equif 45 1920 Computer Equif 45 1920 Computer Equif 8 1940 Tools, Shop & G 8 1940 Tools, Shop & G 8 1955 Communication 8 1965 Communication 8 1965 Communication 8 1965 Communication	Overhead Conductors & Devices - Tornado	\$			3			\$-			\$ 80,583
47 1845 Underground CA 47 1850 Line Transforme 47 1850 Line Transforme 47 1855 Services (Overh 47 1860 Meters (Smart I 47 1906 Buildings & Fix 43 1910 Leas ehold Impring 8 1915 Office Furniture 8 1915 Omputer Equif 45 1920 Computer Equif 45 1920 Computer Equif 45 1920 Computer Equif 8 1940 Toolous, Shop & (B 8 1940 Tools, Shop & (B 8 1955 Communication 8 1955 Communication 8 1960 System Superv 47 1980 System Superv 47 1986 Contributions &		9	\$ 62,683	\$ 5,000		- [-\$ 7,211	-\$ 1,230		-\$ 8,441	\$ 59,242
47 1850 Line Transformed 47 1855 Services (Overhammer) 47 1855 Services (Overhammer) 47 1860 Meters (Smart I N/A 1905 Land Land Land Land Land Land Land Land	Conductors & Devices	⇔ €	1,309,799			"		မှာ မ			\$1,615,371
47 1855 Services (Overham 47 1865 Services (Overham 47 1860 Meters (Smart I Meters (Smart	mers - Tornado	A 69	276,369	463,000		\$ 276.369	, do, clo, ф-	606'9 \$-		-\$ 336,926	\$ 269.460
47 1855 Services (Overhammer) 47 1860 Meters 47 1860 Meters 47 1908 Buildings & Fixt 47 1908 Buildings & Fixt 8 1915 Office Furniture 8 1915 Office Furniture 45 1920 Computer Equip 45 1920 Computer Equipmer 8 1940 Computer Equipmer 8 1940 Computer Equipmer 8 1940 Tools, Shop & Lead 8 1945 Measurement 8 1950 Power Operated 8 1955 Communication 8 1956 Communication 47 1975 Load Managem 47 1980 System SuperM 47 1985 Contributions & 47 1985 Contributions & 47 1985 Contributions &	rhead & Underground)	€9	239,112	\$ 128,068		\$ 367,180	-\$ 60,495	မှ		-\$ 66,552	
47 1860 Meters 47 1860 Meters (Smart INA) NA 1908 Buildings & Fix Ind	Services (Overhead & Underground) - Tornado	\$			0,7			မှ			\$ 121,359
N/A 1960 Meters (Smart N/A 1960 Land gas Elixi 13 1910 Leasehold Impra 1910 Leasehold Impra 1910 Leasehold Impra 1910 Chice Furniture 1915 Office Furniture 1920 Computer Equit 1920 Computer Equit 1920 Computer Equit 1920 Computer Equit 1931 Transportation 1932 Transportation 1935 Stores Equipme 1935 Communication 1936 Communication 1936 Communication 1936 Communication 1937 Load Manageum 1938 Miscellaneous 1936 Communication 1936 Communication 1936 Communication 1937 Load Manageum 1938 Miscellaneous 1938 Miscellaneous 1939 Contribution 1931 Total 1932 Contribution 1933 Contribution 1934 Total 1935 Contribution 1935 Contribution		\$	\$ 71,623	\$ 100,000			•	\$-			\$ 140,109
1908 Buildings & Fixing 1910 Leasehold Impra 1910 Leasehold Impra 1910 Leasehold Impra 1910 Leasehold Impra 1915 Office Furniture 1910 Office Furniture 1910 Omputer Equit 1920 Computer Equit 1930 Communication 1930 Commun	rt Meters)	€9	109,387		0,10	\$ 109,387	-\$ 7,293	1-\$ 7,293		-\$ 14,586	\$ 94,801
13 1910 Leasehold mprint 1910 Leasehold mprint 1910 Computer Equit 45 1920 Computer Equit 45.1 1930 Computer Equit 8 1935 Stores Equipment 8 1945 Measurement 8 1955 Communication 8 1955 Communication 8 1955 Communication 8 1965 Communication	ixtirae	ı								, ,	, ,
1915 Office Furniture 1915 Office Furniture 1920 Computer Equit 1930 Computer Equit 1930 Computer Equit 1930 Computer Equit 1940 Tools, Shop & (B 1940 Tools) Total	provements	ı								9 69	· ·
1915 Office Furniture 1920 Computer Equit 45.1 1920 Computer Equit 45.1 1920 Computer Equit 45.1 1920 Computer Equit 1920 Computer Equit 1930 Transportation 1930 Transportation 1930 Transportation 1940 Transportation Transpo	=	\$	37,485		0,	\$ 37,485	-\$ 3,748	3,748		-\$ 7,496	\$ 29,989
10 1920 Computer Equit 45.1 1920 Computer Equit 45.1 1920 Computer Equit 10 1930 Transportation I 8 1935 Stores Equipme 8 1945 Measurement 8 8 1945 Communication 8 1955 Communication 8 1955 Communication 8 1955 Communication 8 1955 Communication 8 1965 Miscellaneous 1 47 1975 Load Managem 47 1985 Miscellaneous 1 47 1995 Contributions 8 1960 Miscellaneous 1 47 1995 Contributions 8 Miscellaneous 1 47 1995					3						- \$
45 1920 Computer Equip 46.1 1920 Computer Equip 10 1930 Transportation in 1935 Stores Equipme 8 1945 Measurement & 1950 Power Operated 8 1955 Communication 8 1955 Communication 47 1975 Load Managem 47 1986 Miscellaneous I 47 1986 Miscellaneous I 47 1986 Contributions & Total		₩ €					-\$ 38,686	မှ			
45.1 1920 Computer Equipment 1930 Transportation in 1930 Transportation in 1930 Transportation in 1940 Tools, Shop & General in 1940 Tools, Shop & General in 1940 Miscellaneous in 1947 1975 Load Managem 47 1980 System Supervision in 1985 Communication in 1980 Miscellaneous in 1980 Miscellaneous in 1980 Contributions & General in 1980 Contributions	uipHardware(Post Mar. 22/04)	69 6	23,637					မှာ မ			
1935 Stores Equipment 1935 Stores Equipment 1940 Tools, Shop & (8 1940 Tools, Shop & (9 1940 Tools, Sh	Computer EquipHardware(Post Mar. 19/0/)	A U	31,463	\$ 15,000		\$ 46,463	-\$ 11,301	-\$ 3,899		-\$ 15,200	\$ 31,263
8 1940 Tools, Shop & (B 1945 Measurement & B 1945 Measurement & B 1955 Communication & 1965 Communication & 1965 Communication & 1960 System Supervariation & 1980 System Supervariation & 1985 Contributions & 1995 Contribut	nent ment	•			, 0,			>		8	
8 1945 Measurement 8 1950 Power Operatec 8 1950 Communication 8 1965 Communication 8 1960 Miscellaneous 1 47 1975 Load Managem 47 1985 Miscellaneous 1 47 1985 Miscellaneous 1 47 1985 Contributions 8 Total	& Garage Equipment	€9	13,308	\$ 10,000		\$ 23,308	-\$ 4,306	4,577		-\$ 8,883	\$ 14,425
1950 Power Operated 1950 Power Operated 1955 Communication 1955 Communication 1956 Communication 1950 Miscellaneous 197 1985 Contributions & 1985 Contr	t & Testing Equipment				0,7					- \$	
8 1955 Communication 8 1955 Communication 8 1960 Miscellaneous 1 47 1975 Load Managem 47 1985 Miscellaneous 1 47 1995 Contributions & 48 1995 Contributions & 49 1995 Contributions & 40 1995 Contribu	ted Equipment									ج	د
8 1950 Miscellaneous 1 1950 Miscellaneous 1 1976 Load Managem 47 1976 Load Managem 47 1980 System Superv 1985 Miscellaneous 1 47 1995 Contributions 8 1 1995 Contributions 8 1 1995 Miscellaneous 1 19										· •>	· •>
47 1975 Load Managem 47 1980 System Superv 47 1980 System Superv 47 1985 Miscellaneous L 47 1995 Contributions & Total Total Transfer of Smart Meters costs from	on Equipment (Smart Meters)	ı								· ·	· ·
47 1980 System Supervice 47 1985 Miscellaneous 47 1995 Contributions & 7 1995 Contributions & 7 1995 Contributions & 7 1995 Contributions & 8 1995 Contributions & 9 1995 Contributions & 1995 1995 <td>ment Controls Utility Premises</td> <td></td> <td></td> <td></td> <td>, 0,</td> <td></td> <td></td> <td></td> <td></td> <td>9 99</td> <td>9</td>	ment Controls Utility Premises				, 0,					9 99	9
47 1985 Miscellaneous 47 1995 Contributions & Total Total Tansfer of Smart Meters costs from	System Supervisor Equipment				0,7	- \$				- \$	- \$
47 1995 Contributions & Total Transfer of Smart Meters costs from	s Fixed Assets	Ì				9		•			\$
Total Transfer of Smart Meters costs from	& Grants	\$7	425,619	-\$2,000,000	7	\$ 2,425,619	\$ 86,386	\$ 33,325		\$ 119,711	-\$2,305,908
Transfer of Smart Meters costs fron		Ì				· ·				· •	·
Transfer of Smart Meters costs fron		\$	\$7,292,808	\$3,015,000	- \$	\$ 10,307,808	-\$ 2,111,117	-\$ 2,111,117 -\$ 256,873	- \$	-\$2,367,990	\$7,939,818
Transfer of Smart Meters costs fron											
	om 1555					\$ 565,777 \$ 10,873,585				-\$ 121,614 -\$2,489,604	
							Less: Fully A	Less: Fully Allocated Depreciation	preciation		
10 Transportation	n mant						Transportation Stores Equipment	on ment	-\$ 47,744		
	TO IL						Net Depreciation	ation	-\$ 209,129		

Exhibit: 2 Tab: 2 Schedule:1

Appendix 2-B Fixed Asset Continuity Schedule

Year 2012 MIFRS

					ŏ	Cost			Accumula	Accumulated Depreciation	ation	
CCA			Deprecia	Opening			Closing	Opening			Closing	Net Book
Class	OEB		tion Rate	Balance	Additions Disposals	Disposals	Balance	Balance	7	Additions Disposals	Balance	Value
12	1611	Computer Software (Formally known as Account 1925)		\$ 108,392			\$ 108,392	-\$ 56,330	30 -\$ 8,140		-\$ 64,470	\$ 43,922
CEC	1612	Land Rights (Formally known as Account 1906)					- \$				- \$	- \$
N/A	1805	Land		\$ 21,747	\$ 90,000		\$ 111,747				- \$	\$ 111,747
47	1808	Buildings		\$ 80,964	\$ 910,000		\$ 990,964	-\$ 31,419	19 -\$ 23,240		-\$ 54,659	\$ 936,305
13	1810	Leasehold Improvements					. 8				- \$	- \$
47	1815	Transformer Station Equipment >50 kV					. \$				- \$	- \$
47	1820	Distribution Station Equipment <50 kV		\$ 152,252	\$ 20,000		\$ 172,252	-\$ 66,934	34 -\$ 6,490		-\$ 73,424	\$ 98,828
47	1825	Storage Battery Equipment					- \$				- \$	- \$
47	1830	Poles, Towers & Fixtures		\$2,116,750	\$1,993,580		\$ 4,110,330	-\$ 628,180	80 -\$ 63,500		-\$ 691,680	\$3,418,650
47	1830	Poles, Towers & Fixtures - Tomado		\$ 770,866			\$ 770,866		-\$ 17,130		-\$ 17,130	\$ 753,736
47	1835	Overhead Conductors & Devices		\$ 431,598	\$ 393,352		\$ 824,950	-\$ 134,754	54 -\$ 10,507		-\$ 145,261	\$ 679,689
47	1835	Overhead Conductors & Devices - Tornado		\$ 82,079			\$ 82,079		-\$ 1,496		-\$ 1,496	\$ 80,583
47	1840	Underground Conduit		\$ 62,683	\$ 5,000		\$ 67,683	-\$ 7,211	11 -\$ 1,230		-\$ 8,441	\$ 59,242
47	1845	Underground Conductors & Devices		\$1,309,799	\$ 800,000		\$ 2,109,799	-\$ 451,725	25 -\$ 42,703		-\$ 494,428	\$1,615,371
47	1850	Line Transformers		\$ 985,632	\$ 485,000		\$ 1,470,632	-\$ 313,667	\$-		-\$ 338,928	\$1,131,704
47	1850	Line Transformers - Tornado		\$ 276,369			\$ 276,369					\$ 269,460
47	1855	Services (Overhead & Underground)		\$ 239,112	\$ 128,068		\$ 367,180	-\$ 60,495	95 -\$ 6,057		-\$ 66,552	\$ 300,628
47	1855	Services (Overhead & Underground) - Tomado		\$ 123,416			\$ 123,416		-\$ 2,057		-\$ 2,057	\$ 121,359
47	1860	Meters		\$ 71,623	\$ 100,000		\$ 171,623	-\$ 26,649	49 -\$ 4,865		-\$ 31,514	\$ 140,109
47	1860	Meters (Smart Meters)		\$ 109,387			\$ 109,387	-\$ 7,293	93 -\$ 7,293		-\$ 14,586	\$ 94,801
N/A	1905	Land					- \$				- \$	- \$
47	1908	Buildings & Fixtures					- \$				- \$	- \$
13	1910	Leasehold Improvements					- \$				- \$. \$
8	1915	Office Fumiture & Equipment (10 years)		\$ 37,485			\$ 37,485	-\$ 3,748	48 -\$ 3,748		-\$ 7,496	\$ 29,989
8	1915	Office Furniture & Equipment (5 years)					- \$				- \$. \$
10	1920	Computer Equipment - Hardware					\$ 39,678	-\$ 38,686	886 \$- 988		-\$ 39,674	\$ 4
45	1920	Computer EquipHardware(Post Mar. 22/04)		\$ 23,637			\$ 23,637	-\$ 15,497	\$ -		-\$ 17,861	\$ 5,776
45.1	1920	Computer EquipHardware(Post Mar. 19/07)			\$ 15,000		\$ 46,463	-\$ 11,301	\$-			\$ 31,263
10	1930	Transportation Equipment		\$ 630,187	\$ 65,000		\$ 695,187	-\$ 339,308	08 -\$ 47,744		-\$ 387,052	\$ 308,135
8	1935	Stores Equipment									_	. \$
8	1940	Tools, Shop & Garage Equipment		\$ 13,308	\$ 10,000		\$ 23,308	-\$ 4,306	06 -\$ 4,577		-\$ 8,883	\$ 14,425
8	1945	Measurement & Testing Equipment										- \$
8	1950	Power Operated Equipment					- \$					- \$
8	1955	Communications Equipment									- \$. \$
8	1955	Communication Equipment (Smart Meters)					- \$				- \$. \$
8	1960	Miscellaneous Equipment					- &				- \$	- \$
47	1975	Load Management Controls Utility Premises									- \$	- \$
47	1980	System Supervisor Equipment					- \$				- \$	- \$
47	1985	Miscellaneous Fixed Assets					- \$				- \$	- \$
47	1995	Contributions & Grants		-\$ 425,619	-\$2,000,000	7	\$ 2,425,619	\$ 86,386	86 \$ 33,325		\$ 119,711	-\$2,305,908
		Total		\$7,292,808	\$3,015,000	· •	\$ 10,307,808	-\$ 2,111,1	-\$ 2,111,117 -\$ 256,873	- &	-\$ 2,367,990	\$7,939,818

Less: Fully Allocated Depreciation
-\$ 47,744
Stores Equipment
-\$29,129
-\$209,129

-\$ 47,744		-\$ 209,129
sportation	es Equipment	Depreciation

Exhibit: 2 Tab: 2 Schedule:1

Part													
Continue Comparing Sharper Formany Incompared Continue Sharper F				Fixe	ed Asset (Continuity	Schedu	<u>=</u>					
Committee Comm						Year	2013 MIFR	Ø					
Comparison Com						Cos				Accumulated	d De preciat	ion	
1612 Computer (Formally Incomit as Account 1920) 5 108-382 1 10, 202 1 10, 202 1 10, 202 1 10, 202 1 10, 202 1 10, 202 1 10, 202 2 10, 202	CCA	OEB	Description	Deprecia tion Rate	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance		Disposals	Closing Balance	Net Book Value
1870 Limit Right (Family brown as Acount 1000) \$ 111,747 \$ 111,747 \$ 111,747 \$ 111,747 \$ 111,747 \$ 111,747 \$ 111,747 \$ 111,747 \$ 111,747 \$ 111,747 \$ 111,747 \$ 11,747 \$ 11,747 \$ 11,7	12	1611	oftware (Formally						-\$ 64,470	\$-			
1500 Particular 1500	CEC	1612					0,7					- \$	
1872 Constitutional Controlled Equipment 50 by Value State Sta	A/A	1805	Land				,,,	~		e.			
1820 Computer Countries & Parties State Countries State State State State Countries State Countries State Countries State Countries State Countries State St	13	1810	Leasehold Improvements				, 0,			7			
1820 Character Conductors & Deutscent \$ 172,225 \$ 20,000 \$ 182,220 \$ 7,242 \$ 7,200 1820 Strate Equipment Conductors & Deutscent \$ 4,172,205 \$ 6,152,520 \$ 7,242 \$ 7,200	47	1815	Transformer Station Equipment >50 kV				0,						- \$
1823 Potentia Conclusione & Experiment S. 4,110,330 S. 866,224 S. 4,170,5564 S. 601,1060 S. 62,205 S. 1,106 S. 1,1	47	1820	Distribution Station Equipment <50 kV				0)			\$-			\$ 111,538
State Communication Comm	47	1825	Storage Battery Equipment				0)			6			
1855 Company Constitution & Devices 5 602750 6 6	47	1830	Poles, Towers & Fixtures		4	Ð	,,,			P 4			
1840 Underground Connection & Devices - Tornacko S. R. CARON S. T. CARON S. CARON S. T.	47	1835	Overhead Conductors & Devices			s	, 0,			မှ		1	
1445 Underground Conclusing & 167,000 \$ 2,123,199 \$ 1,430 \$ 1,530 \$ 1,130	47	1835	Overhead Conductors & Devices - Tomado				0)			\$-			
1965 Universignant Conductors & Leuces S 2,104,762 S 470,000 S 2,176,379 S 2,635 S	47	1840	Underground Conduit			s	0)			\$-			
1860 Line Teleschment & Lineardound S 1740,000 S 1740,	47	1845	Underground Conductors & Devices			ω.	0)			မှ မ			
1855 Services (Overhead & Lubeicgound)	47	1850	Line Transformers Line Transformers - Tornado			A	,, 0,	-1	ν)	ė ė		1	
1865 Meters Strokes Centred & Underground) - Tornado S 12446 S 1271623 S 12,0416 S 2,067 S 1060 Meters 1860 Meters Strokes Centred & Underground) - Tornado S 1060 S 1063 S	47	1855	Services (Overhead & Underground)			s				\$-			
1860 Maleire State Maleire	47	1855	Services (Overhead & Underground) - Tornado							\$-			
1906 Land Maries Stratum S	47	1860	Meters							နှ			`
1930 Buildrings & Fivtures 5 27,486 27,486 5	47	1860	Meters (Smart Meters)							မှ			\$ 87,508
1910 Leasehold Improvements 5 37,485 37,485	47	1908	Buildings & Fixtures				, 0,						9 49
1915 Office Furniture & Equipment (10 years) \$ 37,455 \$ 5 37,455 \$ 5 37,455 \$ 5 37,455 \$ 5 37,455 \$ 5 37,455 \$ 5 39,673 \$ 5 39,673 \$ 5 39,674 \$ 5 34,68 \$ 1920 Compute Equipment - Handware Post Man. 2204) \$ 2,533 \$ 2,533 \$ 5	13	1910	Leasehold Improvements				0,	,				- 9	
1920 Computer Equipment (5 years) S 36678 S 36679 S 367622	80	1915								\$-		11	\$ 26,241
1920 Computer Equipment - Handware/Post Mar. 19107 S. 246.45 S. 236.74	ω ;	1915	Office Furniture & Equipment (5 years)							•			· •
1920 Computer Equipment San	10	1920	Computer Equipment - Hardware				,			<u>ب</u>			
1930 Transfer of Sanart Meters Coats from 1555 Secretary Coats and 1556 Secretary Coats and 15	457	1020						46.463		ဂု မ			ľ
1935 Stores Equipment S	10	1930				300	,,	46,463	٠.	ب ج		7	LC.
1940 Tools, Shop & Garage Equipment \$ 23,306 \$ 8,500 \$ 31,806 \$ 6,345 \$ 6,345 1945 Measurement & Testing Equipment \$ 2,3,306 \$ 8,500 \$ 1,906 \$ 6,346 </td <td>8</td> <td>1935</td> <td>Stores Equipment</td> <td></td> <td></td> <td></td> <td>, 0,</td> <td>- 100</td> <td></td> <td></td> <td></td> <td></td> <td></td>	8	1935	Stores Equipment				, 0,	- 100					
1946 Measurement & Testing Equipment \$ 5 6 5 6<	8	1940	age Equipn		23	s	0,			\$-			\$ 16,580
1950 Power Operated Equipment \$ \$ 1950 Power Operated Equipment \$ 1950 Power Operated Equipment 1950 Power Operated Equipment 1950 Power Operated Equipment 1950 Power Operated Equipment 1950 Power Operated Power Equipment 1950	8	1945	.=				0)					- \$	
1955 Communication Equipment 5	8	1950	Power Operated Equipment										, ss (
1950 Communication Equipment Smart Weeks 1975 Load Management Controls Utility Premises 1976 Load Management Controls Utility Premises 1976 Load Management Controls Utility Premises 1980 System Supervisor Equipment 1975 Load Management Controls Utility Premises 1980 System Supervisor Equipment 1980 System Supervisor Equipment 1985 Contributions & Grants 1986 Miscellaneous Fixed Assets -\$ 2,425,619 \$ 275,000 \$ 5 -	∞ (1955	[9									-	· •
1970 Intercementation 1970	ωα	1955	<u>ر</u>				,, 0					, ,	A &
1980 System Supervisor Equipment 1986 Miscellameous Fixed Assets 2,425,619 5,2425,619	47	1975	ls U				, 0,						9 99
1985 Miscellaneous Fixed Assets 2, 2,425,619 5, 275,000 5, 2,700,619 5, 119,711 5, 56,329	47	1980					0)	-					- \$
1995 Contributions & Grants -\$, 2,425,619 -\$, 2,750,619 -\$, 19,771 -\$, 58,329	47	1985	Miscellaneous Fixed Assets				0)						
Transfer of Smart Meters costs from 1555 \$ 10,873,586 \$ 1,847,500 \$ - \$ 12,155,308 \$ 2,367,990 \$ 341,035 \$ - \$ 12,155,308 \$ 1,2721,085 \$ 1	47	1995	Contributions & Grants			မှ	o,		\$ 119,711				-\$ 2,522,579
Total Standard Meters costs from 1555 Standard Meters costs from 155							0,0					٠-	ر ج
Transfer of Smart Meters coast from 1555 \$ 565,777 \$ 565,777 \$ 121,614 -\$ 37,631 REVISED CLOSING BALANCE FORWARD \$ 10,873,585 \$ 12,721,085 \$ 2,2489,604 -\$ 378,666 \$			Total		\$ 10,307,808	\$ 1,847,500		12,155,308	-\$2,367,990	-\$ 341,035		-\$ 2,709,025	\$ 9,446,283
Transfer of Smart Meters costs from 1555 \$ 565,777 \$ 16.14 + \$ 37,631													
Less: Fully Allocated Deprivation Less: Fully Allocated Deprivation Transportation Transportation Stores Equipment Stores Equipment Net Depreciation Net Depreciation			Transfer of Smart Meters costs from 1555 REVISED CLOSING BALANCE FORWARD		\$ 565,777 \$ 10,873,585		0, 0,	565,777	-\$ 121,614 -\$2,489,604	-\$ 37,631 -\$ 378,666	· •	-\$ 159,245 -\$ 2,868,270	\$ 406,532 \$ 9,852,815
Transportation Transportation Transportation Stores Equipment Stores Equipment Net Deprectation									Less: Fully A	Allocated Depre	eciation		
October Legiplinion Net Depreciation	10 %		Transportation Stone Equipment						Transportation Stores Equip	on ment	-\$ 69,626		
									Net Depreci		-\$309,040		

Exhibit: 2 Tab: 2

Schedule: 2

-\$ 159,245 \$ 406,532 -\$ 2,868,270 \$ 9,852,815

-\$ 121,614 -\$ 37,631 -\$2,489,604 -\$ 378,666 \$

\$ 565,777 \$12,721,085

Fixed Asset Continuity Schedule Year 2013 MIFRS

Appendix 2-B

			-	4	ROS	-			Ť	and and	Accumulated Depreciation			ŀ
CCA	OEB	Description	Deprecia tion Rate	Opening	Additions	Disposals	Closing	<u> </u>	Opening	Additions	Disposals	Closing	Net <	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)		S			\$ 108,392	φ	64,470	-\$ 8,079		-\$ 72,549	s	35,843
CEC	1612	Land Rights (Formally known as Account 1906)					- 9					- \$	s	•
N/A	1805	Land					\$ 111,747					· \$	\$	111,747
47	1808	Buildings		\$ 990,964	\$ 200,000		\$ 1,190,964	S P	54,659 -	-\$ 45,440		-\$ 100,099	\$,090,865
13	1810	Leasehold Improvements					- \$					•	\$	٠
47	1815	Transformer Station Equipment >50 kV					- \$					•	s	•
47	1820	Distribution Station Equipment <50 kV		\$ 172,252	\$ 20,000		\$ 192,252	S	73,424 -	-\$ 7,290		-\$ 80,714	s	111,538
47	1825	Storage Battery Equipment					· •	<u> </u>				- \$	ક	
47	1830	Poles, Towers & Fixtures		\$ 4,110,330	\$ 865,224		\$ 4,975,554	မှ	- 691,680	-\$ 95,265		-\$ 786,945	s	4,188,609
47	1830	Poles, Towers & Fixtures - Tornado		\$ 770,866			\$ 770,866	မှ	17,130 -	-\$ 17,130		-\$ 34,260	s	736,606
47	1835	Overhead Conductors & Devices		\$ 824,950	\$ 158,808		\$ 983,758	S	145,261 -	-\$ 15,537		-\$ 160,798	s	822,960
47	1835	Overhead Conductors & Devices - Tornado		\$ 82,079			\$ 82,079	S	1,496	-\$ 1,496		-\$ 2,992	\$	79,087
47	1840	Underground Conduit			\$ 5,000		\$ 72,683	S P	8,441	-\$ 1,330			\$	62,912
47	1845	Underground Conductors & Devices		\$ 2,109,799	\$ 20,000		\$ 2,129,799	S	494,428	-\$ 52,953		-\$ 547,381	\$ 1,5	,582,418
47	1850	Line Transformers		\$ 1,470,632	\$ 479,000		\$ 1,949,632	ş				-\$ 376,239	\$,573,393
47	1850	Line Transformers - Tornado		\$ 276,369			\$ 276,369	S P	- 606'9	606'9 \$-		-\$ 13,818	\$	262,551
47	1855	Services (Overhead & Underground)		\$ 367,180	\$ 65,968		\$ 433,148	ş		-\$ 7,674		-\$ 74,226	\$	358,922
47	1855	Services (Overhead & Underground) - Tornado		\$ 123,416			\$ 123,416	S	2,057	-\$ 2,057		-\$ 4,114	\$	119,302
47	1860	Meters		\$ 171,623			\$ 171,623	ş	31,514	-\$ 6,865		-\$ 38,379	8	133,244
47	1860	Meters (Smart Meters)		\$ 109,387			\$ 109,387	\$	14,586 -	-\$ 7,293	,	-\$ 21,879	8	87,508
N/A	1905	Land					. \$					- \$	\$	٠
47	1908	Buildings & Fixtures					- \$					- \$	s,	٠
13	1910	Leasehold Improvements					. \$					- \$	s	٠
8	1915	Office Furniture & Equipment (10 years)		\$ 37,485			\$ 37,485	S	7,496	-\$ 3,748		-\$ 11,244	s	26,241
8	1915	Office Furniture & Equipment (5 years)					- \$					· \$	S	•
10	1920	Computer Equipment - Hardware					\$ 39,678	ş		-\$ 4		-\$ 39,678	8	٠
45	1920	Computer EquipHardware(Post Mar. 22/04)					\$ 23,637	\$		-\$ 2,363		-\$ 20,224	\$	3,413
45.1	1920	Computer EquipHardware(Post Mar. 19/07)		\$ 46,463				S					8	26,614
10	1930	Transportation Equipment		\$ 695,187	\$ 300,000		\$ 995,187	S	387,052 -	-\$ 69,626		-\$ 456,678	s	538,509
8	1935	Stores Equipment					- \$						s	•
8	1940	Tools, Shop & Garage Equipment		\$ 23,308	\$ 8,500		\$ 31,808	S	8,883	-\$ 6,345		-\$ 15,228	s	16,580
8	1945	Measurement & Testing Equipment					- \$					· \$	s	•
8	1950	Power Operated Equipment					- \$					- \$	S	•
8	1955	Communications Equipment					- \$					· \$	s	•
8	1955	Communication Equipment (Smart Meters)					. \$					- \$	\$	٠
8	1960	Miscellaneous Equipment					- \$					- \$	8	•
47	1975	Load Management Controls Utility Premises					- \$					- \$	\$	٠
47	1980	System Supervisor Equipment					. \$					- \$	8	-
47	1985	Miscellaneous Fixed Assets					- \$					- \$	\$	
47	1995	Contributions & Grants		-\$ 2,425,619	-\$ 275,000		-\$ 2,700,619	₩	119,711	\$ 58,329		\$ 178,040	Ş -	2,522,579
		-		10000				•						
		-				•						1000	41000	,,

Less: Fully Allocated Depreciation
-\$ 69,626
Stores Equipment
Net Depreciation
-\$ 3309,040

Transfer of Smart Meters costs from 1555 REVISED CLOSING BALANCE FORWARD

10	Transportation	
80	Stores Equipment	

Exhibit: 2 Tab: 2

Schedule: 2

			Variance			Variance
	2009 Board	2009	2009 Actual	2009	2010	2010 to
	Approved	Actual	to Board Approved	Actual	Actual	2009
Leader ID Tillian						
Land and Buildings 1805 - Land	21,747	21.747	-	21,747	21,747	_
1806 - Land Rights	21,747	21,747	-	21,747	21,747	
1808 - Building and fixtures	70,939	71,126	187	71,126	80,964	9,838
1905 - Land	-	-			-	-
1906 - Land Rights	-	-		-	-	-
1810 - Leasehold improvements	-	-		-	-	-
Sub-total - Land and Buildings	92,686	92,873	187	92,873	102,711	9,838
TS - Primary above 50						
1815 - Transformer station equipment - normally primary above 50 kV	-	-		-	-	-
Sub-total - TS - Primary above 50	-	-	-	-	-	-
DS						
1820 - Distribution station equipment - normally primary below 50kV	182,252	152,252	- 30,000	152,252	152,252	-
Sub-total - DS	182,252	152,252	- 30,000	152,252	152,252	-
Polos and Wives						
Poles and Wires 1830 - Poles, towers and fixtures	333 060	246 704	_ 07 176	246 704	2/12 272	0£ E00
1835 - Overhead conductors and devices	333,960 2,504,935	246,784 2,344,341	- 87,176 - 160,594	246,784 2,344,341	343,372 2,382,315	96,588 37,974
1840 - Underground conduit	4,042	40,995	36,953	40,995	46,010	5,015
1845 - Underground conduit and devices	1,056,014	1,281,369	225,355	1,281,369	1,287,818	6,449
Sub-total - Poles and Wires	3,898,951	3,913,489	14,538	3,913,489	4,059,515	146,026
Line Transformers						
1850 - Line transformers	1,033,801	963,832		963,832	1,028,894	65,062
Sub-total - Line Transformers	1,033,801	963,832	- 69,969	963,832	1,028,894	65,062
Services and Meters						
1855 - Services	92,331	112,672	20,341	112,672	132,132	19,460
1860 - Smart meters					98,909	98,909
1860 - Meters	391,731	397,702	5,971	397,702	71,623	- 326,079
Sub-total - Services and Meters	484,062	510,374	26,312	510,374	302,664	- 207,710
General Plant						
1908 - Buildings and fixtures	-	-	-	-	-	-
1910 - Leasehold improvements	-	-	-	-	128,450	128,450
Sub-total - General Plant	-	-	-	-	128,450	128,450
IT Assets	90,000	01 140	10.150	01 140	04.416	2.270
1920 - Computer equipment - Hardware 1925 - Computer software	80,982	91,140	10,158	91,140	94,416	3,276
·	74,866	74,866		74,866	108,392	33,526
Sub-total - IT Assets	155,848	166,006	10,158	166,006	202,808	36,802
Equipment						
1915 - Office furniture and equipment	55,901	63,794	7,893	63,794	63,794	-
1930 - Transportation equipment	588,634	585,729	- 2,905	585,729	585,729	-
1935 - Stores equipment	-	-	-	-	-	-
1940 - Tools, shop and garage equipment	73,897	85,221	11,324	85,221	88,473	3,252
1945 - Measurement and testing equipment	2,678	2,678	-	2,678	2,678	-
1950 - Power operated equipment 1955 - Communication equipment	-	-	-	-		-
1960 - Miscellaneous equipment		-	-	-		-
Sub-total - Equipment	721,110	737,422	16,312	737,422	740,674	3,252
To P = 0		·		·	,	
Other Distribution Assets						
1825 - Storage battery equipment	-	-	-	-	-	-
1970 - Load management controls - customer premises 1975 - Load management controls - utility premises	-	-	-	-		-
1980 - System supervisory equipment	-	-	-	-		-
1985 - Sentinel light rental units	-	-	-	-		_
1990 - Other tangible propert	-	_	-	-		-
1995 - Contributions and grants - credit	- 273,091	- 346,544		- 346,544	- 425,619	- 79,075
Sub-total - Other Distribution Assets				- 346,544	- 425,619	
	\$ 6,295,619	\$ 6,189,704	-\$ 105,915	\$ 6,189,704	\$ 6,292,349	\$ 102,645

			Variance			Variance
	2010	2011	2010 to	2011	2012	2011 to
	Actual	Actual	2011	Actual	Bridge	Bridge
					(CGAAP)	
Land and Buildings						
1805 - Land	21,747	21,747	-	21,747	111,747	90,000
1806 - Land Rights	-	-			-	
1808 - Building and fixtures	80,964	80,964	-	80,964	990,964	910,000
1905 - Land	-	-		-	-	
1906 - Land Rights	-	-		-	-	
1810 - Leasehold improvements	102,711		_	102,711		1,000,000
Sub-total - Land and Buildings	102,711	102,711	-	102,711	1,102,711	1,000,000
TS - Primary above 50						
1815 - Transformer station equipment - normally primary above 50 kV	-	-		-	_	
Sub-total - TS - Primary above 50	-	-	-	_	-	
Sub total 13 Tilliary above so						
DS						
1820 - Distribution station equipment - normally primary below 50kV	152,252	152,252	-	152,252	172,252	20,000
Sub-total - DS	152,252	152,252	-	152,252	172,252	20,000
	202,202	,		,		
Poles and Wires						
1830 - Poles, towers and fixtures	343,372	394,682	51,310	394,682	424,682	30,000
1830 - Poles, towers and fixtures - tornado	-,	770,866	770,866	770,866	770,866	,
1835 - Overhead conductors and devices	2,382,315	2,245,430	- 136,885	2,245,430	4,710,430	2,465,000
1835 - Overhead conductors and devices - tornado		82,079	82,079	82,079	82,079	
1840 - Underground conduit	46,010	62,683	16,673	62,683	67,683	5,000
1845 - Underground conduit and devices	1,287,818	1,309,799	21,981	1,309,799	2,109,799	800,000
Sub-total - Poles and Wires	4,059,515	4,865,539	806,024	4,865,539	8,165,539	3,300,000
			,			
Line Transformers						
1850 - Line transformers	1,028,894	985,632	- 43,262	985,632	1,470,632	485,000
1850 - Line transformers - tornado		276,369	276,369	276,369	276,369	
Sub-total - Line Transformers	1,028,894	1,262,001	233,107	1,262,001	1,747,001	485,000
Services and Meters						
1855 - Services	132,132	147,348	15,216	147,348	167,348	20,000
1855 - Services - tornado		123,416	123,416	123,416	123,416	
1860 - Smart meters	98,909	109,387	10,478	109,387	675,164	565,777
1860 - Meters	71,623	71,623	-	71,623	171,623	100,000
Sub-total - Services and Meters	302,664	451,774	149,110	451,774	1,137,551	685,777
General Plant						
1908 - Buildings and fixtures	-	-	-	-	-	
1910 - Leasehold improvements	128,450	-	- 128,450	-	-	
Sub-total - General Plant	128,450	-	- 128,450	-	-	
IT Assets						
1920 - Computer equipment - Hardware	94,416	94,778	362	94,778	109,778	15,000
1925 - Computer software	108,392	108,392	-	108,392	108,392	
Sub-total - IT Assets	202,808	203,170	362	203,170	218,170	15,000
Equipment	62.704	27.405	26 200	27.405	27.405	
1915 - Office furniture and equipment	63,794	37,485 630,187	- 26,309	37,485	37,485	CF 000
1930 - Transportation equipment	585,729	630,187	44,458	630,187	695,187	65,000
1935 - Stores equipment 1940 - Tools, shop and garage equipment						10.000
1945 - Measurement and testing equipment	88,473	13,308	- 75,165	13,308	23,308	10,000
1950 - Power operated equipment	2,678	-	- 2,678		-	
1955 - Communication equipment		-	-	-		
1960 - Miscellaneous equipment					-	
Sub-total - Equipment	740,674	680,980		680,980	755,980	75,000
Sub-total - Equipment	10,074	300,300	33,034	330,380	, 55,560	, 3,000
Other Distribution Assets						
1825 - Storage battery equipment	-	-	-	-	-	
1970 - Load management controls - customer premises	-	-	-	-	-	
1370 - Ludu Ilidildgellietit Cultifuls - Custolliet Dietilises	-	-	-	-	-	
			-	-	-	
1975 - Load management controls - utility premises	-	-				
1975 - Load management controls - utility premises 1980 - System supervisory equipment	-	-	-	-	-	
1975 - Load management controls - utility premises 1980 - System supervisory equipment 1985 - Sentinel light rental units			-	-	-	
1975 - Load management controls - utility premises 1980 - System supervisory equipment 1985 - Sentinel light rental units 1990 - Other tangible propert	-	-		- - 425,619	-	- 2,000,000
1975 - Load management controls - utility premises 1980 - System supervisory equipment 1985 - Sentinel light rental units		- - - 425,619	-	-	- 2,425,619	- 2,000,000 - 2,000,000

West Coast Huron Energy EB-2012-0175 Exhibit 2 Tab 2 Schedule 3

Gross Asset Table			Variance			Variance
	2012	2012	2012 CGAAP	2012	2013	Bridge to
	Bridge	Bridge	to MIFRS	Bridge	Test	Test
	(CGAAP)	(MIFRS)	to will to	(MIFRS)	(MIFRS)	icst
Land and Buildings		, ,		`	,	
1805 - Land	111,747	111,747	-	111,747	111,747	
1806 - Land Rights	-	-		-	-	
1808 - Building and fixtures	990,964	990,964	-	990,964	1,190,964	200,000
1905 - Land	-	-		-	-	
1906 - Land Rights	-	-		-	-	
1810 - Leasehold improvements	-	-		-	-	
Sub-total - Land and Buildings	1,102,711	1,102,711	-	1,102,711	1,302,711	200,000
TS - Primary above 50						
1815 - Transformer station equipment - normally primary above 50 kV	-	-		-	-	
Sub-total - TS - Primary above 50	-	-	-	-	-	
20						
DS	472.252	472.252		472.252	402.252	20.000
1820 - Distribution station equipment - normally primary below 50kV	172,252	172,252		172,252	192,252	20,000
Sub-total - DS	172,252	172,252	-	172,252	192,252	20,000
Dalas and Millian						
Poles and Wires	42.4.000	4 440 222	2 605 640	4 440 222	4.075.55	005.00
1830 - Poles, towers and fixtures	424,682	4,110,330	3,685,648	4,110,330	4,975,554	865,224
1830 - Poles, towers and fixtures - tornado	770,866	770,866	2 005 400	770,866	770,866	450.00
1835 - Overhead conductors and devices 1835 - Overhead conductors and devices - tornado	4,710,430	824,950	- 3,885,480	824,950	983,758	158,808
	82,079	82,079	-	82,079	82,079	F 000
1840 - Underground conduit	67,683	67,683	-	67,683	72,683	5,000
1845 - Underground conduit and devices	2,109,799	2,109,799	400.000	2,109,799	2,129,799	20,000
Sub-total - Poles and Wires	8,165,539	7,965,707	- 199,832	7,965,707	9,014,739	1,049,032
Line Transformers	1 470 622	1 470 622		1 470 633	1 040 633	470.000
1850 - Line transformers 1850 - Line transformers - tornado	1,470,632	1,470,632	-	1,470,632	1,949,632	479,000
	276,369	276,369		276,369	276,369	470.000
Sub-total - Line Transformers	1,747,001	1,747,001	-	1,747,001	2,226,001	479,000
C						
Services and Meters 1855 - Services	167 249	267 190	199,832	267 190	433,148	65,968
1855 - Services - tornado	167,348 123,416	367,180 123,416	155,632	367,180 123,416	123,416	03,500
1860 - Smart meters	675,164	675,164	-	675,164	675,164	
1860 - Meters	171,623	171,623	-	171,623	171,623	
Sub-total - Services and Meters	1,137,551	1,337,383	199,832	1,337,383	1,403,351	65,968
Sub-total - Services and infeters	1,137,331	1,337,363	155,632	1,337,363	1,403,331	03,500
General Plant						
1908 - Buildings and fixtures		-	-	-	-	
1910 - Leasehold improvements	_	-	-	-	-	
Sub-total - General Plant	-	-		-	-	
Sub total General Fluit						
IT Assets						
1920 - Computer equipment - Hardware	109,778	109,778	-	109,778	109,778	
1925 - Computer software	108,392	108,392	-	108,392	108,392	
Sub-total - IT Assets	218,170	218,170	-	218,170	218,170	
				===,=: 0		
Equipment						
1915 - Office furniture and equipment	37,485	37,485	-	37,485	37,485	
1930 - Transportation equipment	695,187	695,187	-	695,187	995,187	300,000
1935 - Stores equipment	-	-	-	-	-	
1940 - Tools, shop and garage equipment	23,308	23,308	-	23,308	31,808	8,500
1945 - Measurement and testing equipment	-	-	-	-	-	
1950 - Power operated equipment	-	-	-	-	-	
1955 - Communication equipment	-	-	-	-	-	
1960 - Miscellaneous equipment	-	-	-	-	-	
Sub-total - Equipment	755,980	755,980	-	755,980	1,064,480	308,500
						,
Other Distribution Assets						
1825 - Storage battery equipment	-	-	-	-	-	
1970 - Load management controls - customer premises	-	-	-	-	-	
1975 - Load management controls - utility premises	-	-	-	-	-	
1980 - System supervisory equipment	-	-	-	-	-	
1985 - Sentinel light rental units	-	-	-	-	-	
1990 - Other tangible propert	-	-	-	-	-	
1995 - Contributions and grants - credit	- 2,425,619	- 2,425,619	-	- 2,425,619	- 2,700,619	- 275,000
Sub-total - Other Distribution Assets	- 2,425,619	- 2,425,619	-	- 2,425,619	- 2,700,619	- 275,000

West Coast Huron Energy EB-2012-0175 Exhibit 2 Tab 2 Schedule 3

			Variance			Variance
	2009 Board	2009	2009 Actual	2009	2010	2010 to
	Approved	Actual	to Board Approved	Actual	Actual	2009
and and Buildings						
1805 - Land	-	-	-	-	-	
1806 - Land Rights	-	-		-	-	
1808 - Building and fixtures	24,917	24,939	22	24,939	28,179	3,240
1905 - Land	-	-		-	-	
1906 - Land Rights	-	-		-	-	
1810 - Leasehold improvements	-	-		-	-	-
Sub-total - Land and Buildings	24,917	24,939	22	24,939	28,179	3,240
TS - Primary above 50						
1815 - Transformer station equipment - normally primary above 50 kV	-	-			-	
Sub-total - TS - Primary above 50	-	-	-	-	-	
•						
1000 Distribution station and agreed to a series and the series ar	55.354	54.754	C00	FA 7FA	60.044	C 000
1820 - Distribution station equipment - normally primary below 50kV	55,354	54,754 -	600	54,754	60,844	6,090
Sub-total - DS	55,354	54,754 -	600	54,754	60,844	6,090
Poles and Wires	40.050	20.205	0.227	20.205	20.457	0.07
1830 - Poles, towers and fixtures	10,958	20,285	9,327	20,285	30,157	9,872
1835 - Overhead conductors and devices	751,510	746,754 -	4,756	746,754	841,882	95,128
1840 - Underground conduit	590	2,860	2,270	2,860	4,702	1,842
1845 - Underground conduit and devices	336,442	348,091	11,649	348,091	399,334	51,243
Sub-total - Poles and Wires	1,099,500	1,117,990	18,490	1,117,990	1,276,075	158,085
• • • • • • • • • • • • • • • • • • • •						
ine Transformers	264 700	202 222	24.442	202 222	224 504	40.070
1850 - Line transformers	261,789	283,232	21,443	283,232	331,504	48,272
Sub-total - Line Transformers	261,789	283,232	21,443	283,232	331,504	48,272
Services and Meters	0.457	12.450	2.002	12.450	17.746	F 207
1855 - Services	9,457	12,459	3,002	12,459	17,746	5,287
1860 - Smart meters	125,951	126 402	451	126 402	22.704	- 102,618
1860 - Meters		126,402	451	126,402	23,784	
Sub-total - Services and Meters	135,408	138,861	3,453	138,861	41,530	- 97,331
General Plant						
1908 - Buildings and fixtures	_	-	-	-		
1910 - Leasehold improvements		-	-	-	6,422	6,422
Sub-total - General Plant	-	-	-	-	6,422	6,422
Sub-total - General Plant	-	-	-	-	0,422	0,422
T Assets						
1920 - Computer equipment - Hardware	49,359	50,880	1,521	50,880	60,318	9,438
1925 - Computer equipment - Hardware	47,463	43,617 -	3,846	43,617	48,186	4,569
Sub-total - IT Assets	96,822	94,497 -		94,497	108,504	14,007
Sub-total - 11 Assets	90,822	94,497 -	2,323	94,497	100,504	14,007
Equipment						
1915 - Office furniture and equipment	50,739	48,406 -	2,333	48,406	54,782	6,376
1930 - Transportation equipment	413,105	265,210 -	147,895	265,210	306,036	40,826
1935 - Stores equipment		-	147,035	203,210	-	70,020
1940 - Tools, shop and garage equipment	105,291	72,901 -	32,390	72,901	78,998	6,097
1945 - Measurement and testing equipment	2,678	2,678	32,330	2,678	2,678	0,057
1950 - Power operated equipment	2,070	-	_	-	2,070	
1955 - Communication equipment	-	-	-	-	-	
		-	-	-	-	
	-			389,195	442,494	53,299
1960 - Miscellaneous equipment		389 195 -	182 618		772,737	33,233
	571,813	389,195 -	182,618	303,133		
1960 - Miscellaneous equipment Sub-total - Equipment		389,195 -	182,618	303,133		
1960 - Miscellaneous equipment Sub-total - Equipment Other Distribution Assets		389,195 -	182,618	303,133	-	
1960 - Miscellaneous equipment Sub-total - Equipment Other Distribution Assets 1825 - Storage battery equipment	571,813				-	-
1960 - Miscellaneous equipment Sub-total - Equipment Other Distribution Assets 1825 - Storage battery equipment 1970 - Load management controls - customer premises	571,813			-		
1960 - Miscellaneous equipment Sub-total - Equipment Other Distribution Assets 1825 - Storage battery equipment 1970 - Load management controls - customer premises 1975 - Load management controls - utility premises	571,813		-	-	-	
1960 - Miscellaneous equipment Sub-total - Equipment Other Distribution Assets 1825 - Storage battery equipment 1970 - Load management controls - customer premises 1975 - Load management controls - utility premises 1980 - System supervisory equipment	571,813	-	-	-	-	
1960 - Miscellaneous equipment Sub-total - Equipment Other Distribution Assets 1825 - Storage battery equipment 1970 - Load management controls - customer premises 1975 - Load management controls - utility premises 1980 - System supervisory equipment 1985 - Sentinel light rental units	571,813 - - - -	-	-	-	- - -	
1960 - Miscellaneous equipment Sub-total - Equipment Other Distribution Assets 1825 - Storage battery equipment 1970 - Load management controls - customer premises 1975 - Load management controls - utility premises 1980 - System supervisory equipment 1985 - Sentinel light rental units 1990 - Other tangible propert	571,813	-	-	-		-
1960 - Miscellaneous equipment Sub-total - Equipment Other Distribution Assets 1825 - Storage battery equipment 1970 - Load management controls - customer premises 1975 - Load management controls - utility premises 1980 - System supervisory equipment 1985 - Sentinel light rental units 1990 - Other tangible propert 1995 - Contributions and grants - credit	571,813 - - - - - - - - - - - - - - - - - -	- - - - 50,025 -	- - - - - 19,183	- - - - - - - - - - - - - - - -	- - - - - 68,430	- - - - 18,405
1960 - Miscellaneous equipment Sub-total - Equipment Other Distribution Assets 1825 - Storage battery equipment 1970 - Load management controls - customer premises 1975 - Load management controls - utility premises 1980 - System supervisory equipment 1985 - Sentinel light rental units 1990 - Other tangible propert	571,813 - - - - - - - - - - - - - - - - - -	- - - - 50,025 -	- - - - - 19,183	-	- - - - - 68,430	

ACCUMULATED DEPRECIATION			Variance			Variance
	2012	2012	2012 CGAAP	2012	2013	Bridge to
	Bridge	Bridge	to MIFRS	Bridge	Test	Test
	(CGAAP)	(MIFRS)		(MIFRS)	(MIFRS)	(MIFRS)
Land and Buildings	,	. ,		·	` ,	
1805 - Land	-	-	-	-	-	-
1806 - Land Rights	-	-		-	-	-
1808 - Building and fixtures	74,659	54,659	- 20,000	54,659	100,099	45,440
1905 - Land	-	-		-	-	-
1906 - Land Rights	-	-		-	-	-
1810 - Leasehold improvements	-	-		-	-	-
Sub-total - Land and Buildings	74,659	54,659	- 20,000	54,659	100,099	45,440
TS - Primary above 50						
1815 - Transformer station equipment - normally primary above 50 kV	-	-		-	-	-
Sub-total - TS - Primary above 50	-	-	-	-	-	-
DS						
1820 - Distribution station equipment - normally primary below 50kV	73,824	73,424		73,424	80,714	7,290
Sub-total - DS	73,824	73,424	- 400	73,424	80,714	7,290
Poles and Wires						
1830 - Poles, towers and fixtures	62,932	691,680	628,748	691,680	786,945	95,265
1830 - Poles, towers and fixtures - tornado	30,835	17,130	- 13,705	17,130	34,260	17,130
1835 - Overhead conductors and devices	950,727	145,261		145,261	160,798	15,537
1835 - Overhead conductors and devices - tornado	3,283	1,496	- 1,787	1,496	2,992	1,496
1840 - Underground conduit	9,920	8,441	- 1,479 - 41,689	8,441	9,771	1,330 52,953
1845 - Underground conduit and devices	536,117	494,428		494,428	547,381	
Sub-total - Poles and Wires	1,593,814	1,358,436	- 235,378	1,358,436	1,542,147	183,711
1: T						
Line Transformers 1850 - Line transformers	375,092	338,928	- 36,164	338,928	376,239	37,311
1850 - Line transformers - tornado	11,055	6,909	- 4,146	6,909	13,818	6,909
Sub-total - Line Transformers	386,147	345,837	- 40,310	345,837	390,057	44,220
Services and Meters						
1855 - Services	30,338	66,552	36,214	66,552	74,226	7,674
1855 - Services - tornado	4,937	2,057	- 2,880	2,057	4,114	2,057
1860 - Smart meters	136,200	136,200	2,000	136,200	181,124	44,924
1860 - Meters	33,514	31,514	- 2,000	31,514	38,379	6,865
Sub-total - Services and Meters	204,989	236,323	31,334	236,323	297,843	61,520
Sub total Services and infecters	204,505	230,323	31,334	230,323	257,043	01,320
General Plant						
1908 - Buildings and fixtures	-	-	-	-	-	
1910 - Leasehold improvements	-	-	-	-	-	
Sub-total - General Plant	-	-	-	-	-	-
IT Assets						
1920 - Computer equipment - Hardware	73,485	72,735	- 750	72,735	79,751	7,016
1925 - Computer software	64,470	64,470	-	64,470	72,549	8,079
Sub-total - IT Assets	137,955	137,205	- 750	137,205	152,300	15,095
Equipment						
1915 - Office furniture and equipment	7,496	7,496	-	7,496	11,244	3,748
1930 - Transportation equipment	391,114	387,052	- 4,062	387,052	456,678	69,626
1935 - Stores equipment	-	-	-	-	-	-
1940 - Tools, shop and garage equipment	10,133	8,883	- 1,250	8,883	15,228	6,345
1945 - Measurement and testing equipment	-	-	-	-	-	-
1950 - Power operated equipment	-	-	-	-	-	-
1955 - Communication equipment	-	-	-	-	-	-
1960 - Miscellaneous equipment	-	-	-	-	-	-
Sub-total - Equipment	408,743	403,431	- 5,312	403,431	483,150	79,719
Other Distribution Assets						
1825 - Storage battery equipment	-	-	-	-	-	-
1970 - Load management controls - customer premises	-	-	-	-	-	-
1975 - Load management controls - utility premises	-	-	-	-	-	-
1980 - System supervisory equipment	-	-	-	-	-	-
	-	-	-	-	-	-
1985 - Sentinel light rental units		-		1 - 1	-	-
1990 - Other tangible propert	102.704		C2 000	440 744	470.040	FO 200
1990 - Other tangible propert 1995 - Contributions and grants - credit	- 182,794 -	119,711	63,083	- 119,711 -	178,040	- 58,329
1990 - Other tangible propert	- 182,794 -	119,711	63,083 63,083	- 119,711 - - 119,711 -		

			Variance			Variance
	2012	2012	2012 CGAAP	2012	2013	Bridge to
	Bridge	Bridge	to MIFRS	Bridge	Test	Test
	(CGAAP)	(MIFRS)		(MIFRS)	(MIFRS)	(MIFRS)
Land and Buildings						
1805 - Land	-	-	-	-	-	-
1806 - Land Rights	-			-	-	-
1808 - Building and fixtures	74,659	54,659	- 20,000	54,659	100,099	45,440
1905 - Land	-	-		-	-	-
1906 - Land Rights	-	-		-	-	-
1810 - Leasehold improvements			20,000	- 54.650		45,440
Sub-total - Land and Buildings	74,659	54,659	- 20,000	54,659	100,099	45,440
TS - Primary above 50						
1815 - Transformer station equipment - normally primary above 50 kV	-			-	_	
Sub-total - TS - Primary above 50	-		_	_	_	-
Sub total 13 Tilliary above 30						
DS						
1820 - Distribution station equipment - normally primary below 50kV	73,824	73,424	- 400	73,424	80,714	7,290
Sub-total - DS	73,824	73,424	- 400	73,424	80,714	7,290
Sub total BS	75,024	73,424	400	73,424	00,714	7,230
Poles and Wires						
1830 - Poles, towers and fixtures	62,932	691,680	628,748	691,680	786,945	95,265
1830 - Poles, towers and fixtures - tornado	30,835	17,130		17,130	34,260	17,130
1835 - Overhead conductors and devices	950,727	145,261		145,261	160,798	15,537
1835 - Overhead conductors and devices - tornado	3,283	1,496	- 1,787	1,496	2,992	1,496
1840 - Underground conduit	9,920	8,441	- 1,479	8,441	9,771	1,330
1845 - Underground conduit and devices	536,117	494,428		494,428	547,381	52,953
Sub-total - Poles and Wires	1,593,814	1,358,436	- 235,378	1,358,436	1,542,147	183,711
	2,000,021	2,000,100		2,000,000		
Line Transformers						
1850 - Line transformers	375,092	338,928	- 36,164	338,928	376,239	37,311
1850 - Line transformers - tornado	11,055	6,909	- 4,146	6,909	13,818	6,909
Sub-total - Line Transformers	386,147	345,837	- 40,310	345,837	390,057	44,220
		,				,
Services and Meters						
1855 - Services	30,338	66,552	36,214	66,552	74,226	7,674
1855 - Services - tornado	4,937	2,057	- 2,880	2,057	4,114	2,057
1860 - Smart meters	136,200	136,200	-	136,200	181,124	44,924
1860 - Meters	33,514	31,514	- 2,000	31,514	38,379	6,865
Sub-total - Services and Meters	204,989	236,323	31,334	236,323	297,843	61,520
General Plant						
1908 - Buildings and fixtures	-	-	-	-	-	-
1910 - Leasehold improvements	-	-	-	-	-	-
Sub-total - General Plant	-	-	-	-	-	-
IT Assets						
1920 - Computer equipment - Hardware	73,485	72,735	- 750	72,735	79,751	7,016
1925 - Computer software	64,470	64,470	-	64,470	72,549	8,079
Sub-total - IT Assets	137,955	137,205	- 750	137,205	152,300	15,095
Equipment						
1915 - Office furniture and equipment	7,496	7,496	-	7,496	11,244	3,748
1930 - Transportation equipment	391,114	387,052	- 4,062	387,052	456,678	69,626
1935 - Stores equipment	-	-	-	-	-	-
1940 - Tools, shop and garage equipment	10,133	8,883	- 1,250	8,883	15,228	6,345
1945 - Measurement and testing equipment	-	-	-	-	-	-
1950 - Power operated equipment	-	-	-	-	-	-
1955 - Communication equipment	-	-	-	-	-	-
1960 - Miscellaneous equipment	-	-	-	-	-	-
Sub-total - Equipment	408,743	403,431	- 5,312	403,431	483,150	79,719
Other Distribution Assets						
1825 - Storage battery equipment	-	-	-	-	-	-
1970 - Load management controls - customer premises	-	-	-	-	-	-
1975 - Load management controls - utility premises	-	-	-	-	-	-
1980 - System supervisory equipment	-	-	-	-	-	-
1005 Castinal links marks! ::	-	-	-	-	-	-
1985 - Sentinel light rental units			-		-	-
1990 - Other tangible propert	192 704			110 711	170 040	E0 330
1990 - Other tangible propert 1995 - Contributions and grants - credit	- 182,794 -	119,711	63,083	- 119,711 -	178,040	- 58,329
1990 - Other tangible propert	- 182,794 -	119,711		- 119,711 - - 119,711 -		

Materiality Analysis of Gross Assets

2009 Board Approved compared to 2009 Actual:

There was a variance of -\$105,915 between 2009 Board Approved and 2009 actuals.

2009 Actual compared to 2010 Actual:

2010 only showed an increase of \$102,645 this was due to the transfer of the stranded meters (\$362,079) to the closing balance.

2010 Actual compared to 2011 Actual:

The large change in gross assets in 2011 versus 2010 of \$1,748,277 shows the initial impact of the tornado on the Asset Base. This change brought our Utility Assets to \$7,292,808 which is over a 137% of our 2009 Board approved rates. The \$495k was in line with the normal WCHE's annual capital spending. The additional \$1,253K was the capitalization of the initial Tornado damage.

2011 Actual compared to 2012 Bridge:

The change in net fixed assets from 2011 to 2012 of \$3,015,000 represents the second year of the system rebuilt from the Tornado and the purchase of the Operations building which was demolished by the Tornado. The reconstruction of the damage caused by the Tornado is expected to continue until 2016.

2012 Bridge compared to 2013 Test:

The change in net fixed assets in the Test year of \$1,847,500 represents spending that is detailed later in this section of the application.

> Exhibit 2 Tab 3 Schedule 1

3.0 Capital Budget – General

Goderich Hydro is an infrastructure-based business with its distribution system assets the key

element in the delivery of electricity to its existing and new customers. Goderich Hydro

distribution assets range in age from new to over 50 years old (the tornado did not alter the range

in age as it destroyed assets in all categories).

Asset management is the professional management of physical infrastructure with systematic

methodology integrating best practices in all aspects of selection, design, construction, operation,

maintenance, replacement and disposition. The normal method is to use an Asset Management

Plan to optimize the whole life business impact of costs, performance and risk exposures of

Goderich Hydro' physical assets. Performance of the assets is directly related to reliability of the

distribution system which is another key regulatory and customer satisfaction measure second

only to rates. The reliability of the distribution system is the major driver of the Asset

Management Plan, and maintaining or improving the level of reliability is of primary importance

to Goderich Hydro. The capital spend due to the devastation from the tornado has in effect made

the previous Asset Management Plan obsolete. Once Goderich Hydro has completed the

restoration related 'projects we will commission a new Asset Management Plan which will

optimize our system on a go forward basis.

3.1 Asset Management Sustainment/Enhancements

Asset management sustainment/enhancements projects are identified and then critically assessed

and prioritized based on the following factors:

• Safety related to both the public or employees;

• System reliability – customer outages or system performance related to feeder

outages or worst performing feeders, aging assets or equipment/plant failure, or

outdated standards;

EB-2012-0175

Exhibit 2 Tab 3

Schedule 1

• Power Quality;

• Environmental impacts;

• Investment effectiveness;

• Capacity requirements; and

• Total Cost of the Project.

These projects are driven by the condition of the asset and the need to replace or enhance the distribution plant to improve or sustain system and or customer reliability, address safety related issues or upgrade old plant to meet new standards due to materials/equipment being obsolete. Identification of the projects is through annual maintenance and inspections programs and reviews of records of outage frequency and duration/severity. The recent installation of Smart Meters will enhance our ability to identify issues and prioritize projects.

Load growth caused by new customer connections and increased demand of existing customers over time can result in a need for capacity improvement on the system. Projects can take the form of new or upgraded feeders and transformers. These projects are not customer-specific, but rather, benefit many customers.

3.2 Municipal Reconstruction

These capital projects are driven by requests from by the municipal governments based on their work program (for example, road widening or street extension/closure). Typically, Goderich Hydro performs the work before or contemporaneously with the municipal work and the work is generally completed in the year that the municipal work is done. These projects may be partially funded through capital contributions which are generally calculated as 50% of labour and vehicle costs, in accordance with the *Public Service Works on Highways Act*.

3.3 Regulatory Requirements

Goderich Hydro is a licensed distributor and required to comply with regulatory requirements. Projects of this nature are driven by regulatory bodies such as the OEB, IESO, ESA, Ministry of Energy & Infrastructure ("MEI") or the Ministry of the Environment.

Tab 3 Schedule 1

3.4 Substations

Substation investments include work related to power transformers, switchgear, breakers, relays, buss refurbishment and station facilities which are undertaken to improve or maintain reliability to Goderich Hydro customers along with maintaining the security of the grid and safety of Goderich Hydro employees and the public.

Goderich Hydro in its review of its asset condition, will investigate the replacement and upgrade of two of their four existing aged power substation transformers that are at or are reaching their end of useful life (>40yrs) and are operating at rated capacity such that they run the risk of being overloaded. This is to prevent high risk in–service life failures to improve system and customer reliability, along with providing increased capacity to the grid to accommodate future load increases.

3.5 Ongoing Asset Replacements

Goderich Hydro annually completes visual inspections of its plant, performs predictive testing on certain assets where such testing is available, and replaces assets based on inspection and testing results as warranted. New assets require less maintenance, deliver better reliability and reduce safety risks to the general public. Goderich Hydro has taken a more proactive approach in this matter to reduce the future O&M costs associated with maintaining aging infrastructure.

3.6 Development/ Subdivision Expansion Capital

These projects are driven by the development of subdivisions and/or construction of new customer facilities. The capital spends of Goderich Hydro, and the third party, is determined by using the OEB's Distribution System Code ("DSC") and Goderich Hydro Conditions of Service.

3.7 Customer Connections

These projects are driven by individual customer requests for new or upgraded residential, commercial or industrial services. This spending is based upon historical averages. Goderich Hydro is obligated to connect and service these customers in accordance with the DSC and Goderich Hydro Conditions of Service.

West Coast Huron Energy EB-2012-0175 Exhibit 2 Tab 3

Schedule 1

3.8 Fleet

New fleet investments are required to replace vehicles that have reached their useful life and/or are demonstrating excessive maintenance costs, experience frequent breakdowns or are ergonomically unsuitable to the employees using the vehicles. Replacing old vehicles which are having frequent break downs and high maintenance costs will improve utilization and efficiency. Fleet replacements are included in Goderich Hydro 2013-2016 (see para. 7 of this section for details) capital plan.

3.9 General Plant

These investments include:

- Building Facilities capital which is driven as part of the overall improvements in work place conditions, to maintain employee safety and efficiency.
- IT systems (software or hardware) enhancements for improved business and operational needs.
- Tools/Equipment replacements are for tools and equipment that have come to the end of their useful life or become a health and safety risk to the user.
- Meter Purchases and ongoing Measurement Canada testing

3.10 Capitalization Policy

Goderich Hydro has followed Generally Accepted Accounting Principles, in particular the CICA Handbook Section 3060, Capital Assets as well as the guidelines as set out in the OEB Accounting Procedure handbook for financial reporting periods to December 31, 2011. The transition date to move to Modified IFRS was January 1st 2012, with full implementation of IFRS at January 1st, 2013. Property, plant and equipment purchased or constructed by Goderich Hydro is stated at historic costs and includes contracted services, material, labour and engineering. Goderich Hydro has not included overheads in their capital assets and thus the transition to IFRS has had minimal impact on the chart of accounts. There has been movement between assets classes due to the componentization aspect of IFRS.

When identifiable capital assets are retired or otherwise disposed of, their original cost and accumulated depreciation are removed from the accounts and the related gain or loss is included in the determination of income for the year. Repairs and maintenance expenditures are charged to operations as incurred.

Construction-in-progress comprises capital assets under construction, capital assets not yet placed into service and pre-construction activities related to specific projects expected to be constructed. These assets are not depreciated until placed into service.

4.0 Net Fixed Assets

Goderich Hydro experienced accelerated growth in the net fixed assets resulting from normal capital investments and Major Asset replacement due to the F3 Tornado. Fixed Asset Continuity Schedules for 2009, 2010, 2011, 2012 Bridge Year and 2013 Test Year may be found at Exhibit <>>, Tab <>>, Schedule < >>.

The dramatic swings in 2011-2013 are a direct result of the Tornado.

Table 2-xx Summary of Additions to Fixed Assets

	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Bridge	Test
Additions - net of contributions	\$ 868,426	\$428,724	\$ 495,547	\$3,015,000	\$1,847,500
Additions - tornado			1,252,730		
Additions - reclass of Smart Meter capital cost				565,777	
Disposal - reclass of stranded meters		- 326,079			
Disposal - tornado			- 747,818		
	\$ 868,426	\$102,645	\$1,000,459	\$3,580,777	\$1,847,500

5.0 Working Capital Allowance

The OEB in <> prescribes two acceptable approaches to calculating an appropriate Working Capital Allowance ("WCA"): (i) a utility specific lead/lag study; or (ii) the default value of 13%

of controllable expenses and the cost of power. Goderich Hydro has chosen to use the 13% default methodology.

This Exhibit provides a schedule of the Working Capital Requirement for the bridge year (2012) and the Test year (2013). For comparison purposes, the approved and actual Working Capital Requirement for the base year (2009) is also shown

Table <> - Working Capital Summary

	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Bridge	Test
Cost of Power	6,783,075	7,251,608	7,612,712	7,796,218	7,787,257
OM & A Expenses					
Operations	218,927	217,124	227,431	418,000	381,959
Maintenance	151,973	120,457	118,958	131,200	138,500
Billing and Collecting	362,260	371,012	417,264	514,800	494,400
Community Relations	15,665	7,561	14,296	15,000	15,000
Administration	686,168	590,426	598,870	1,022,515	815,970
Working Capital	8,218,068	8,558,188	8,989,531	9,897,733	9,633,086
WCA %	15%	15%	15%	15%	13%
Working capital allowance	\$ 1,232,710	\$ 1,283,728	\$ 1,348,430	\$ 1,484,660	\$ 1,252,301

6.0 <u>2013 Test Year Capital Program</u>

6.1 Capital Project Description

Goderich Hydro has been, and continues to be, focused on returning the Distribution System to be both effective and efficient while maintaining the adequacy, reliability, and quality of service to its distribution customers through effective capital spending. The capital spending by account

Schedule 1

is broken down by project in the table below. As projects can be charged to different OEB capital accounts, additional accounts have been identified where required.

Projects	2013
Reporting Basis	MIFRS
New Operations Building	
Building	200,000
Sub-Total	200,000
Ongoing upgrades due to tornado	
Overhead lines	650,000
Transformers	200,000
Sub-Total	850,000
Conversions and Upgrades	
Overhead lines	270,000
Transformers	199,000
Poles, towers and fixtures	30,000
Underground lines	20,000
Underground conduit	5,000
Sub-Total	524,000
Replace Line Truck/Bucket truck	
Transportation equipment	300,000
Sub-Total	300,000
Line extension	
Overhead lines	120,000
Sub-Total	120,000
New Customer Connections	
Transformers	60,000
Services	20,000
Sub-Total	80,000
Tools, truck and equipment replacement	
Tools	8,500
Sub-Total	8,500
Miscellaneous	40,000
Total	2,122,500

West Coast Huron Energy EB-2012-0175 Exhibit 2 Tab 3 Schedule 1

6.2 Specific Capital Projects/Programs

6.2.1 Pole Replacement Program

The pole replacement program is designed to address necessary high and medium priority pole replacements. Identified rotten poles pose a public and employee risk which needs to be addressed in appropriate time frames. The project is designed to mitigate the safety risks along with reliability risks as a result of the poor condition of the asset. Typically the poles being replaced are at their end of useful life. If specific poles have been identified as being subject to premature failures, Goderich Hydro will target the particular poles for testing. Goderich Hydro uses an outside consultant who produced a 10 year replacement plan. Goderich Hydro has budgeted \$50,000 based which is an increase on previous years replacements and is due to the change in standards, the project is an ongoing project that typically gets completed in the first quarter of every year.

6.2.2. New Service Connections and Upgrades

This line item represents all new services and service upgrades completed during the year due to customer requests. The scope of this project is typically 25% of these requests are associated with new residential subdivisions that fill in over a two to seven year period. The remaining requests are split between commercial service upgrades and various residential service upgrades. The estimated cost for 2013 is \$80,000 (net of customer contributions which are predominately C&I) based on previous years' experience. If these projects are not completed, Goderich Hydro would be in violation of the Distribution System Code by failing to connect customers in a reasonable amount of time.

EB-2012-0175

Exhibit 2 Tab 3

Schedule 1

6.2.3. Voltage Conversion on Gloucester

This conversion will complete the upgrade surrounding the Goderich Hospital. This line has been

affected by intermittent power fluctuations and outages, partly due to being on the M3 circuit

which also feeds the salt mine and MS#2 on Brittanie. By completing this phase it will enhance

both the reliability and system operations. This conversion will be completed in Q2 at an

estimated cost of \$150,000.

6.2.4 Post Office Upgrade

This particular project is addressing rear lot poles and transformers that have been identified as

not only being danger poles but old under sized transformers and therefore in need of

replacement. The existing poles, transformers and overhead lines are not accessible and have

various barriers to access. Goderich Hydro estimates the cost of the upgrade to be \$100,000.

This project will be completed in the Q1.

6.2.5 Suncoast Drive Conversion

The upgrade on Suncoast drive is required for two major reasons. A new retirement home is

going to be built at the end of Suncoast Drive. Their service requirements are such that the

existing 4kV system is not adequate to meet their requirements. The other reason; as part of our

system planning we need to continue enhancing the system for the upgrade of Highway 21 which

is to commence in 2013 (we have shown this project in this application but not allocated any

funding for the Highway 21 upgrade in the test year. This project will require Goderich Hydro to

replace its entire underground infrastructure including conduit, cable, transformers and ancillary

hardware. We will complete this project in Q1 2014 and the initial cost for this project in 2014 is

\$500K). Goderich Hydro expects this project to be completed in Q1 at an estimated cost of

\$144K.

Exhibit 2

Schedule 1

6.2.6. Huckins Street Upgrade

The upgrade to Huckins Street is required due to increase load on this circuit. This circuit

supplies our MS#3 as well as commercial and industrial customers. One of the commercial

customers has requested a service increase and as part of the upgrade they will be required to

fund their portion of the upgrade under our conditions of service. The Goderich Hydro's portion

of the upgrade will be \$120K and should be finished in Q2.

6.2.7. Tornado Re-construction

The project is a continuation of the fallout from the Tornado. This phase will consist of the

design and re-building of the overhead line and replace transformers on:

• Elgin Avenue from Wellington to South Street and convert from 4kV to 28kV. from

Wellington to South Street;

Market Street and Montreal Street convert from 4kV to 28kV

This is phase 3 of 4 which is required to restore the required infrastructure to the City Center

Goderich Hydro's portion of this project (phase 3) is expected to cost \$650,000 and will be

completed by Q3.

6.2.8 Municipal/Provincial Road Reconstruction of Highway 21

The scope of this project includes underground line relocations (requested by MTO or City),

single pole relocations (to accommodate new or expanded driveways), and make-ready work for

third party attachments. In some cases, portions of the project cost are recoverable as a

connection fee or capital contribution as determined by the Net Present Value calculation (as per

the DSC). The estimated cost for 2013 is \$500,000, based on the size of the project. The average

cost of these projects is normally in the \$15,000 range. The Municipality will contribute their

portion of the actual costs. The timing of this work may not be complete in the test year therefore

EB-2012-0175

xhibit 2

chadula 1

we have not included this in our capital model for 2013, however we have shown the spend in

2014. This will have the effect of smoothing out the capital spend and mitigation rate impact.

6.2.9 <u>Substation Upgrades</u>Substation Upgrades

\$20,000 represents the costs to make necessary upgrades to substation fences and grounding that

is deteriorating with the aging stations. Even though a couple of these substations have been

identified for decommissioning over the next few years it is imperative to keep the stations in

good safe working condition. Fence repairs testing and repairs will help to reduce the risk till

such time the stations are taken completely out of service.

6.2.10 Fleet/pole trailer

The scope of this project includes the replacement of a line truck (# 02-99, 1999 vintage). This

vehicle is deemed to be at end of life based on physical condition, cost to maintain, in-field

failure frequency, and maintainability along with a utilization factor. The line truck is in

fair condition but it is no longer sufficient to meet the changing needs of Goderich Hydro

Upgrades to 55' & 60' poles and the installation of larger transformer vaults require additional

capacity. The line truck replacement will see asee a reduction in O/M for the fleet and an

improvement in both safety and reliability.

6.2.11 Tools and Equipment

This line item represents various tools and equipment purchased during the year, primarily to

replace existing devices that have reached end of life or failed beyond repair. The estimated cost

for this project is \$8,500 based on previous years' experience. If this project is not completed,

workers will not be able to fulfill their duties or work safely.

6.2.12 Meter Purchases

This line item represents the purchase and installation of new meters for inventory necessary to

backfill the requirement for Measurements Canada Compliance Sampling. The scope of this

EB-2012-0175

Exhibit 2

Schedule 1

project includes the replacement of meters that are at end of life, meters that have reached seal

expiry, upgraded meters triggered by customer demand, or new connections. The estimated cost

for 2013 is \$4,500 based on previous years' experience. If these projects are not completed,

Goderich Hydro will be in violation with Measurement Canada for using meters that do meet

requirements, and in violation of the Distribution System Code by failing to connect customers

in a reasonable amount of time.

6.2.13 Computers, Monitors, Phones and Associated Equipment

This line item represents various computer, monitors, phones and associated equipment upgrades

required during the year to be replaced and existing units at end of life or that have failed beyond

repair. The estimated cost for replacements is \$25,000, based on previous years' experience.

6.2.14 <u>Lands and Buildings/Leasehold Improvements</u>

This line item represents the completion of the renovations to the building purchased due to the

demolition of our Operations and Administration building from the F3 tornado. The scope of the

project includes major renovations for office, garage and stores warehouse. If these projects are

not completed, facility operations will suffer creating inefficiencies and the building would

deteriorate to the point where additional damage could occurs requiring a much larger capital

investment. The renovations to the stores warehouse will make more effective use of the

warehouse space making the workflow and utilization of space more efficient. The additional

warehouse storage utilization will allow more inventories to be stored indoors, protecting them

from the elements and making them easier to access during the winter as well as reducing theft

risks. The estimated cost for this project is \$200,000 and will be completed in Q3.

7.0 <u>2014, 2015 and 2016 Capital Programs</u>

The capital program in the ensuing IRM periods anticipates a reduced impact from the tornado.

Table <>. Capital Spending

Program and Project	2014	2015	2016
New Service Connections and Upgrades	\$405,000	\$605,000	\$495,000
Municipal Road Reconstruction	\$500,000	\$15,000	\$15,000
Meters	\$12,500	\$12,500	\$12,500
Tools & Equipment	\$9,000	\$9,500	\$10,000
Computers, Phones, etc.	\$25,000	\$25,000	\$25,000
Lands, Buildings & Leasehold Improvements	\$10,000	\$10,000	\$10,000
Fleet/pole trailer	\$30,000	\$18,000	\$35,000
Tornado	\$350,000	\$100,000	\$50,000
Station Upgrades	\$20,000	\$20,000	\$20,000
Pole Replacement program	\$50,000	\$50,000	\$50,000
Total	\$1,411,500	\$865,000	\$722,500

Account	Description	Y	Last ebasing ear 2009 Actual	WCA Rate	Allowance for Working Capital		201	0 Actual	WCA Rate	for	owance Working Capital
Reporting	·	_	CGAAP				С	GAAP			
Communi	ty Relations										
5405	Supervision			15%					15%		
5410	Community Relations - Sundry	\$	11,701	15%	\$ 1,755		\$	3,654	15%	\$	548
5415	Energy Conservation			15%					15%		
5420	Community Safety Program			15%					15%		
5425	Miscellaneous Customer Service and Informational Expenses			15%					15%		
5505	Supervision			15%					15%		
5510	Demonstrating and Selling Expense			15%					15%		
5515	Advertising Expenses	\$	3,964	15%	\$ 595		\$	3,907	15%	\$	586
5520	Miscellaneous Sales Expense			15%					15%		
Total - Co	mmunity Relations	\$	15,665		\$ 2,350		\$	7,561		\$	1,134
	Description	Y	Last lebasing ear 2009 Actual	WCA Rate	Allowance for Working Capital		201	0 Actual	WCA Rate	for	owance Working Capital
Reporting	Basis	(CGAAP				С	GAAP			
Administra	ative and General Expenses										
5605	Executive Salaries and Expenses	\$	50,128	15%	\$ 7,519		\$	50,160	15%	\$	7,524
5610	Management Salaries and Expenses	\$	11,526	15%	\$ 1,729		\$	10,188	15%	\$	1,528
5615	General Administrative Salaries and Expenses	\$	83,647	15%	\$ 12,547		\$	81,501	15%	\$	12,225
5620	Office Supplies and Expenses	\$	3,329	15%	\$ 499		\$	2,579	15%	\$	387
5625	Administrative Expense Transferred - Credit			15%					15%		
5630	Outside Services Employed	\$	310,801	15%	\$ 46,620		\$	252,344	15%	\$	37,852
5635	Property Insurance	\$	26,323	15%	\$ 3,948		\$	23,644	15%	\$	3,547
5640	Injuries and Damages			15%					15%		
5645	OMERS Pensions and Benefits			15%					15%		
5646	Employee Pensions and OPEB			15%					15%		
5647	Employee Sick Leave			15%					15%		
5650	Franchise Requirements			15%					15%		
	Regulatory Expenses	\$	31,703	15%	\$ 4,755		\$	15,123	15%	\$	2,268
	General Advertising Expenses			15%					15%		
	Miscellaneous General Expenses	\$	52,131	15%	\$ 7,820		\$	48,737	15%	\$	7,311
5670		\$	32,829	15%	\$ 4,924		\$	58,616	15%	\$	8,792
	Lease Payment Charge			15%					15%		
	Maintenance of General Plant	\$	83,751	15%	\$ 12,563		\$	47,534	15%	\$	7,130
	Electrical Safety Authority Fees			15%					15%		
	Special Purpose Charge Expense			15%					15%		
	Independent Electricity System Operator Fees and Penalties			15%					15%		
	OM&A Contra Account			15%					15%		
	Donations			15%					15%		
	Donations, Sub-account LEAP Funding			15%					15%		
	ministrative and General Expenses	\$	686,168		\$ 102,925		\$	590,426		\$	88,564
Total OM	&A	\$	1,434,993		\$ 215,249		\$ 1	L,306,580		\$	195,987
Account	Description		11 Actual	WCA Rate	Allowance for Working Capital			2 Bridge	WCA Rate	for	owance Working Capital
Reporting		- (CGAAP			L	С	GAAP			
Cost of Po											
	Power purchased	_	4,991,427	15%				5,454,486	15%	\$	818,173
	Wholesale Market Services	\$	418,122	15%	\$ 62,718		\$	344,686	15%	\$	51,703
	Network Service Charge	\$	618,290	15%	\$ 92,744	_	\$	673,304	15%		100,996
	Connection Service Charge	\$	654,270	15%	\$ 98,141		\$	671,652	15%	\$	100,748
	Rural Rate Asst	\$	100,967	15%	\$ 15,145		\$	107,479	15%	\$	16,122
Total - Co	st of Power	\$	6,783,076		\$ 1,017,461	Ļ	\$ 7	7,251,607		\$:	L,087,741
	WORKING CAPITAL ALLOWANCE TOTAL	L			\$ 1,232,710					\$1,	283,728

Account	Description	201	1 Actual	WCA Rate	Allowance for Working Capital	201	12 Bridge	WCA Rate	Allowance for Working Capital
Reporting	y Basis	C	GAAP			(CGAAP		·
Operation	ns								
5005	Operation Supervision and Engineering	\$	20,569	15%	\$ 3,085	\$	20,000	15%	\$ 3,00
5010	Load Dispatching	\$	4,984	15%	\$ 748	\$	4,000	15%	\$ 60
5012	Station Buildings and Fixtures Expense			15%				15%	
5014	Transformer Station Equipment - Operation Labour	\$	26,083	15%	\$ 3,912	\$	21,000	15%	\$ 3,15
5015	Transformer Station Equipment - Operation Supplies and Expenses			15%	\$ -			15%	\$ -
5016	Distribution Station Equipment - Operation Labour	\$	950	15%	\$ 143			15%	
5017	Distribution Station Equipment - Operation Supplies and Expenses			15%				15%	
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$	165,091	15%	\$ 24,764	\$	287,500	15%	\$ 43,12
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses			15%				15%	
5030	Overhead Sub-transmission Feeders - Operation			15%				15%	
5035	Overhead Distribution Transformers - Operation			15%				15%	
5040	Underground Distribution Lines and Feeders - Operation Labour			15%				15%	
5045	Underground Distribution Lines and Feeders - Operation Supplies and Expen	ses		15%				15%	
5050	Underground Sub-transmission Feeders - Operation	\$	9,754	15%	\$ 1,463	\$	83,500	15%	\$ 12,52
5055	Underground Distribution Transformers - Operation			15%				15%	
5060	Street Lighting and Signal System Expense			15%				15%	
5065	Meter Expense			15%				15%	
5070	Customer Premises - Operation Labour			15%				15%	
5075	Customer Premises - Operation Materials and Expenses			15%		\$	2,000	15%	\$ 30
5085	Miscellaneous Distribution Expenses			15%				15%	
5090	Underground Distribution Lines and Feeders - Rental Paid			15%				15%	
5095	Overhead Distribution Lines and Feeders - Rental Paid			15%				15%	
5096	Other Rent			15%				15%	
otal - Op	perations	\$	227,431		\$ 34,115	\$	418,000		\$ 62,70
		201	1 Actual	WCA	Allowance for Working	201	12 Bridge	WCA	Allowance for Workin
ccount	Description			Rate	Capital			Rate	Capital
Reporting	g Basis	C	GAAP			(CGAAP		
Maintena	nce								
5105	Maintenance Supervision and Engineering	\$	6,905	15%	\$ 1,036	\$	10,000	15%	\$ 1,50
5110	Maintenance of Buildings and Fixtures - Distribution Stations			15%				15%	
	Maintenance of Transformer Station Equipment			15%				15%	
	Maintenance of Distribution Station Equipment	\$	13,133	15%		\$	8,000	15%	
	Maintenance of Poles, Towers and Fixtures	\$	5,896	15%	\$ 884	\$	20,000	15%	\$ 3,00
	Maintenance of Overhead Conductors and Devices			15%				15%	
	Maintenance of Overhead Services	\$	20,167	15%	\$ 3,025	\$	20,000	15%	\$ 3,00
	Overhead Distribution Lines and Feeders - Right of Way			15%				15%	
	Maintenance of Underground Conduit			15%				15%	
	Maintenance of Underground Conductors and Devices	\$	50,699	15%		\$	36,000	15%	, ,
	Maintenance of Underground Services	\$	5,666	15%		\$	8,000	15%	
	Maintenance of Line Transformers	\$	5,396	15%	\$ 809	\$	10,000	15%	\$ 1,50
	Maintenance of Street Lighting and Signal Systems			15%				15%	
	Sentinel Lights - Labour			15%				15%	
	Sentinel Lights - Materials and Expenses			15%				15%	
	Maintenance of Meters	\$	11,096	15%	\$ 1,664	\$	19,200	15%	\$ 2,88
	Customer Installations Expenses - Leased Property			15%				15%	
5195	Maintenance of Other Installations on Customer Premises			15%				15%	
otal - Ma	aintenance	\$	118,958		\$ 17,844	\$	131,200		\$ 19,68
		004	4 4-41	WCA	Allowance		10 D-1-1	WCA	Allowance
Account	Description	201	1 Actual	Rate	for Working Capital	20	12 Bridge	Rate	for Workin Capital
Reporting		ſ	GAAP		-upitul		CGAAP		Jupital
	nd Collecting								
	Supervision			15%				15%	
	Meter Reading Expense	\$	91,173	15%	\$ 13,676	\$	97,900	15%	\$ 14,68
	Customer Billing	\$	325,991	15%		\$	406,900	15%	\$ 61,03
	Collecting	٧	323,331	15%	7 -0,033	ڔ	400,300	15%	γ 01,03
5270	·	4	100	15%	\$ 15			15%	\$ -
				13/0	7 13			13/0	7
5325	Collecting - Cash Over and Short	\$	100					15%	
5325 5330	Collection Charges	\$	100	15%		ć	10.000	15%	¢ 150
5325 5330 5335		\$	100			\$	10,000	15% 15% 15%	\$ 1,50

Account Description	201	I1 Actual	WCA Rate	for	lowance Working Capital		2012 Bridg	WCA Rate	Allowan for Work Capita	ing
Reporting Basis	(CGAAP					CGAAP			
Community Relations										
5405 Supervision			15%			Γ		15%		
5410 Community Relations - Sundry	\$	10,951	15%	\$	1,643		\$ 10,00	00 15%	\$ 1,	500
5415 Energy Conservation			15%		,		. ,	15%	, ,	
5420 Community Safety Program			15%					15%		
5425 Miscellaneous Customer Service and Informational Expenses			15%					15%		
5505 Supervision			15%					15%		
5510 Demonstrating and Selling Expense			15%					15%		
5515 Advertising Expenses	\$	3,345	15%	\$	502		\$ 5,00	00 15%	\$	750
5520 Miscellaneous Sales Expense			15%				· · · ·	15%		
Total - Community Relations	\$	14.296		Ś	2,144		\$ 15,00	00	\$ 2.3	250
Account Description		I1 Actual	WCA Rate	All	lowance Working Capital		2012 Bridg	WCA	Allowan for Work	ce ing
Reporting Basis	C	GAAP					CGAAP			
Administrative and General Expenses										
5605 Executive Salaries and Expenses	\$	50,715	15%	\$	7,607		\$ 56,50	00 15%	\$ 8,4	475
5610 Management Salaries and Expenses	\$	10,315	15%	\$	1,547		\$ 13,75	50 15%	\$ 2,0	063
5615 General Administrative Salaries and Expenses	\$	85,917	15%	\$	12,888		\$ 84,82	25 15%	\$ 12,	724
5620 Office Supplies and Expenses	\$	1,040	15%		156		\$ 1,50			225
5625 Administrative Expense Transferred - Credit			15%					15%		
5630 Outside Services Employed	\$	260,204	15%	\$	39,031		\$ 637,97	70 15%	\$ 95,0	696
5635 Property Insurance	\$	26,070	15%	\$	3,911		\$ 27,20	00 15%	\$ 4,0	080
5640 Injuries and Damages			15%					15%		
5645 OMERS Pensions and Benefits			15%					15%		
5646 Employee Pensions and OPEB			15%					15%		
5647 Employee Sick Leave			15%					15%		
5650 Franchise Requirements			15%					15%		
5655 Regulatory Expenses	\$	17,769	15%	\$	2,665		\$ 35,90	00 15%	\$ 5,3	385
5660 General Advertising Expenses			15%					15%		
5665 Miscellaneous General Expenses	\$	47,228	15%	\$	7,084		\$ 48,87	70 15%	\$ 7,3	331
5670 Rent	\$	62,362	15%	\$	9,354		\$ 66,00	00 15%	\$ 9,9	900
5672 Lease Payment Charge			15%		·	Ī		15%		
5675 Maintenance of General Plant	\$	37,250	15%	\$	5,588		\$ 50,00	00 15%	\$ 7,5	500
5680 Electrical Safety Authority Fees			15%					15%		
5681 Special Purpose Charge Expense			15%					15%		
5685 Independent Electricity System Operator Fees and Penalties			15%					15%		
5695 OM&A Contra Account			15%					15%		
6205 Donations			15%					15%		
6205 Donations, Sub-account LEAP Funding			15%					15%		
Total - Administrative and General Expenses	\$	598,870		\$	89,831		\$ 1,022,51	15	\$ 153,3	377
Total OM&A	_	,376,819		\$	206,523	-	\$ 2,101,51	_	\$ 315,3	
Total Olivar	ا د	1,370,619			lowance		\$ 2,101,51		Allowan	
Account Description		11 Actual	WCA Rate	for	Working Capital		2012 Bridg	WCA Rate	for Work	ing
Reporting Basis		CGAAP				Ļ	CGAAP			
Cost of Power										_
4705 Power purchased	_	,742,036	15%	_	861,305		\$ 5,651,57			
4708 Wholesale Market Services		338,621	15%	-	50,793		\$ 402,68	_		
4714 Network Service Charge	\$	729,746	15%	-	109,462		\$ 915,32	_		
4716 Connection Service Charge	\$	697,458	15%		104,619		\$ 741,45			
4730 Rural Rate Asst	\$	104,850	15%	_	15,728		\$ 85,18	_		
Total - Cost of Power	\$ 7	,612,711		\$:	1,141,907		\$ 7,796,21	18	\$ 1,169,4	433
WORKING CAPITAL ALLOWANCE TOTAL	L			\$1	,348,430				\$1,484,6	60

Account	Description	201	2 Bridge	WCA Rate	w	vance for orking apital	2	2013 Test	WCA Rate	for V	owance Working apital
Reporting	g Basis	ı	MIFRS					MIFRS			
Operation	ns										
5005	Operation Supervision and Engineering	\$	20,000	15%		3,000	\$		13%		2,678
	D Load Dispatching	\$	4,000	15%	\$	600	\$	4,000	13%	\$	520
	Station Buildings and Fixtures Expense			15%					13%	<u> </u>	
	Transformer Station Equipment - Operation Labour	\$	21,000	15%	\$	3,150	\$	22,000	13%	\$	2,860
	5 Transformer Station Equipment - Operation Supplies and Expenses			15%	\$	-			13%	\$	-
	Distribution Station Equipment - Operation Labour			15%	\$	-			13%	\vdash	
	7 Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour	Ś	287,500	15% 15%	Ś	42 12E	Ś	259,269	13% 13%	Ś	33,70
	Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	Ş	267,300	15%	Ş	43,125	ې	239,209	13%	ې	33,70
	Overhead Sub-transmission Feeders - Operation			15%					13%		
	Overhead Distribution Transformers - Operation			15%					13%		
	Underground Distribution Lines and Feeders - Operation Labour			15%					13%		
	Underground Distribution Lines and Feeders - Operation Supplies and Expenses			15%					13%		
	Underground Sub-transmission Feeders - Operation	Ś	83,500	15%	Ś	12,525	Ś	74,090	_	Ś	9,63
	Underground Distribution Transformers - Operation	Ÿ	03,500	15%	Ÿ	12,525	_ <u> </u>	7 1,030	13%	Ţ	3,03.
	O Street Lighting and Signal System Expense			15%					13%		
	Meter Expense			15%					13%		
	Customer Premises - Operation Labour			15%					13%		
	Customer Premises - Operation Materials and Expenses	\$	2,000	15%	\$	300	\$	2,000	_	\$	26
5085	Miscellaneous Distribution Expenses			15%					13%		
5090	Underground Distribution Lines and Feeders - Rental Paid			15%					13%		
5095	Overhead Distribution Lines and Feeders - Rental Paid			15%					13%		
5096	Other Rent			15%					13%		
Total - O	perations	\$	418,000		\$	62,700	\$	381,959		\$	49,65
				WCA		vance for			WCA	_	owance
•	Paradal and	201	2 Bridge	Rate		orking	1	2013 Test	Rate		Working
	Description		MIFRS		C	apital	_	MIFRS		Ca	apital
Reportino Maintena			iii ko					MIII IXO			
	Maintenance Supervision and Engineering	Ś	10,000	15%	Ś	1,500	Ś	10,500	13%	\$	1,365
	Maintenance of Buildings and Fixtures - Distribution Stations	ې	10,000	15%	۲	1,300	ې	10,300	13%	٦	1,30.
	2 Maintenance of Transformer Station Equipment			15%					13%		
	Maintenance of Distribution Station Equipment	Ś	8,000	15%	\$	1,200	\$	8,300	13%	\$	1,079
	Maintenance of Poles, Towers and Fixtures	Ś	20,000	15%	\$	3,000	\$	-	13%		2,73
	Maintenance of Overhead Conductors and Devices		-,	15%		,		,	13%		
	Maintenance of Overhead Services	\$			ć	3,000	\$	21 000		Ś	2,73
5135	Overhead Distribution Lines and Feeders - Right of Way		20,000	15%	\$	5,000		21,000	_	٧	
			20,000	15% 15%	\$	3,000	Y	21,000	_	٦	2,750
5145	Maintenance of Underground Conduit		20,000		>	3,000	7	21,000	13%	,	2,73
	Maintenance of Underground Conduit Maintenance of Underground Conductors and Devices	\$	36,000	15%		5,400	\$		13% 13%		
5150		\$		15% 15%	\$	Í		37,000	13% 13% 13%	\$	4,810
5150 5155	Maintenance of Underground Conductors and Devices		36,000	15% 15% 15%	\$	5,400	\$	37,000 8,300	13% 13% 13% 13%	\$	4,810
5150 5155 5160	Maintenance of Underground Conductors and Devices Maintenance of Underground Services	\$	36,000 8,000	15% 15% 15% 15%	\$	5,400 1,200	\$	37,000 8,300	13% 13% 13% 13% 13%	\$	4,810 1,079 1,300
5150 5155 5160 5165	Maintenance of Underground Conductors and Devices Maintenance of Underground Services Maintenance of Line Transformers	\$	36,000 8,000	15% 15% 15% 15% 15% 15% 15%	\$	5,400 1,200	\$	37,000 8,300	13% 13% 13% 13% 13% 13% 13% 13%	\$	4,810
5150 5155 5160 5165 5170 5172	Maintenance of Underground Conductors and Devices Maintenance of Underground Services Maintenance of Line Transformers Maintenance of Street Lighting and Signal Systems Sentinel Lights - Labour Sentinel Lights - Materials and Expenses	\$	36,000 8,000 10,000	15% 15% 15% 15% 15% 15% 15% 15%	\$ \$	5,400 1,200 1,500	\$ \$	37,000 8,300 10,000	13% 13% 13% 13% 13% 13% 13% 13%	\$ \$	4,810 1,079 1,300
5150 5155 5160 5165 5170 5172	Maintenance of Underground Conductors and Devices Maintenance of Underground Services Maintenance of Line Transformers Maintenance of Street Lighting and Signal Systems Sentinel Lights - Labour Sentinel Lights - Materials and Expenses Maintenance of Meters	\$	36,000 8,000	15% 15% 15% 15% 15% 15% 15% 15%	\$	5,400 1,200	\$	37,000 8,300 10,000	13% 13% 13% 13% 13% 13% 13% 13% 13%	\$ \$	4,810 1,079 1,300
5150 5155 5160 5165 5170 5172 5175 5178	Maintenance of Underground Conductors and Devices Maintenance of Underground Services Maintenance of Line Transformers Maintenance of Street Lighting and Signal Systems Sentinel Lights - Labour Sentinel Lights - Materials and Expenses Maintenance of Meters Customer Installations Expenses - Leased Property	\$	36,000 8,000 10,000	15% 15% 15% 15% 15% 15% 15% 15% 15%	\$ \$	5,400 1,200 1,500	\$ \$	37,000 8,300 10,000	13% 13% 13% 13% 13% 13% 13% 13% 13%	\$ \$	4,810
5150 5155 5160 5165 5170 5172 5175 5178	Maintenance of Underground Conductors and Devices Maintenance of Underground Services Maintenance of Line Transformers Maintenance of Street Lighting and Signal Systems Sentinel Lights - Labour Sentinel Lights - Materials and Expenses Maintenance of Meters Customer Installations Expenses - Leased Property Maintenance of Other Installations on Customer Premises	\$ \$	36,000 8,000 10,000	15% 15% 15% 15% 15% 15% 15% 15%	\$ \$ \$	5,400 1,200 1,500 2,880	\$ \$	37,000 8,300 10,000	13% 13% 13% 13% 13% 13% 13% 13% 13% 13%	\$ \$ \$	4,810 1,079 1,300
5150 5155 5160 5165 5170 5172 5175 5178	Maintenance of Underground Conductors and Devices Maintenance of Underground Services Maintenance of Line Transformers Maintenance of Street Lighting and Signal Systems Sentinel Lights - Labour Sentinel Lights - Materials and Expenses Maintenance of Meters Customer Installations Expenses - Leased Property	\$	36,000 8,000 10,000	15% 15% 15% 15% 15% 15% 15% 15% 15%	\$ \$ \$ \$	5,400 1,200 1,500 2,880	\$ \$	37,000 8,300 10,000	13% 13% 13% 13% 13% 13% 13% 13% 13% 13%	\$ \$ \$	4,810 1,079 1,300 2,913
5150 5160 5160 5160 5170 5172 5175 5176 5190 Total - Ma	Maintenance of Underground Conductors and Devices Maintenance of Underground Services Maintenance of Line Transformers Maintenance of Street Lighting and Signal Systems Sentinel Lights - Labour Sentinel Lights - Materials and Expenses Maintenance of Meters Customer Installations Expenses - Leased Property Maintenance of Other Installations on Customer Premises	\$ \$	36,000 8,000 10,000	15% 15% 15% 15% 15% 15% 15% 15% 15%	\$ \$ \$ \$ Allow W	5,400 1,200 1,500 2,880 19,680 vance for orking	\$ \$ \$	37,000 8,300 10,000	13% 13% 13% 13% 13% 13% 13% 13% 13% 13%	\$ \$ \$ \$ Allo	4,810 1,079 1,300 2,913 18,000 owance
5150 5160 5165 5170 5172 5172 5178 5199 Fotal - Ma	Maintenance of Underground Conductors and Devices Maintenance of Underground Services Maintenance of Line Transformers Maintenance of Street Lighting and Signal Systems Sentinel Lights - Labour Sentinel Lights - Materials and Expenses Maintenance of Meters Customer Installations Expenses - Leased Property Maintenance of Other Installations on Customer Premises aintenance Description	\$ \$	36,000 8,000 10,000 19,200	15% 15% 15% 15% 15% 15% 15% 15% 15% WCA	\$ \$ \$ \$ Allow W	5,400 1,200 1,500 2,880	\$ \$ \$	37,000 8,300 10,000 22,400	13% 13% 13% 13% 13% 13% 13% 13% 13% 13%	\$ \$ \$ \$ Allo	4,81 1,07 1,30 2,91
5150 5155 5160 5165 5170 5172 5175 5178 5195 Fotal - Mi	Maintenance of Underground Conductors and Devices Maintenance of Underground Services Maintenance of Line Transformers Maintenance of Street Lighting and Signal Systems Sentinel Lights - Labour Sentinel Lights - Materials and Expenses Maintenance of Meters Customer Installations Expenses - Leased Property Maintenance of Other Installations on Customer Premises aintenance Description	\$ \$	36,000 8,000 10,000 19,200 131,200 2 Bridge	15% 15% 15% 15% 15% 15% 15% 15% 15% WCA	\$ \$ \$ \$ Allow W	5,400 1,200 1,500 2,880 19,680 vance for orking	\$ \$ \$	37,000 8,300 10,000 22,400 138,500	13% 13% 13% 13% 13% 13% 13% 13% 13% 13%	\$ \$ \$ \$ Allo	4,810 1,070 1,300 2,910 18,000 owance Working
5150 5160 5160 5160 5170 5172 5175 5178 5195 Fotal - Mi	Maintenance of Underground Conductors and Devices Maintenance of Underground Services Maintenance of Line Transformers Maintenance of Street Lighting and Signal Systems Sentinel Lights - Labour Sentinel Lights - Materials and Expenses Maintenance of Meters Customer Installations Expenses - Leased Property Maintenance of Other Installations on Customer Premises Aintenance Description Basis	\$ \$	36,000 8,000 10,000 19,200 131,200 2 Bridge	15% 15% 15% 15% 15% 15% 15% 15% 15% WCA	\$ \$ \$ \$ Allow W	5,400 1,200 1,500 2,880 19,680 vance for orking	\$ \$ \$	37,000 8,300 10,000 22,400 138,500	13% 13% 13% 13% 13% 13% 13% 13% 13% 13%	\$ \$ \$ \$ \$ AlldforVCa	4,810 1,070 1,300 2,910 18,000 owance Working
5150 5155 5160 5165 5177 5172 5178 5195 Fotal - Mi	Maintenance of Underground Conductors and Devices Maintenance of Underground Services Maintenance of Line Transformers Maintenance of Street Lighting and Signal Systems Sentinel Lights - Labour Sentinel Lights - Materials and Expenses Maintenance of Meters Customer Installations Expenses - Leased Property Maintenance of Other Installations on Customer Premises aintenance Description Basis Collecting	\$ \$	36,000 8,000 10,000 19,200 131,200 2 Bridge	15% 15% 15% 15% 15% 15% 15% 15% 15% 15%	\$ \$ \$ \$ Allow W	5,400 1,200 1,500 2,880 19,680 vance for orking	\$ \$ \$	37,000 8,300 10,000 22,400 138,500 2013 Test	13% 13% 13% 13% 13% 13% 13% 13% 13% 13%	\$ \$ \$ \$ \$ Allofor V	4,81 1,07 1,30 2,91 18,00 owance Working
5150 5155 5160 5165 5177 5172 5178 5195 Fotal - Mi	Maintenance of Underground Conductors and Devices Maintenance of Underground Services Maintenance of Line Transformers Maintenance of Street Lighting and Signal Systems Sentinel Lights - Labour Sentinel Lights - Materials and Expenses Maintenance of Meters Customer Installations Expenses - Leased Property Maintenance of Other Installations on Customer Premises aintenance Description g Basis and Collecting Supervision	\$ \$ \$ 201	36,000 8,000 10,000 19,200 131,200 2 Bridge	15% 15% 15% 15% 15% 15% 15% 15% 15% 15%	\$ \$ \$ \$ Allov	5,400 1,200 1,500 2,880 19,680 vance for orking apital	\$ \$ \$	37,000 8,300 10,000 22,400 138,500 2013 Test MIFRS	13% 13% 13% 13% 13% 13% 13% 13% 13% 13%	\$ \$ \$ \$ Allofor V Ca	4,810 1,070 1,300 2,910 18,000 Working apital
5150 5155 5160 5165 5177 5178 5198 Fotal - M	Maintenance of Underground Conductors and Devices Maintenance of Underground Services Maintenance of Line Transformers Maintenance of Street Lighting and Signal Systems Sentinel Lights - Labour Sentinel Lights - Materials and Expenses Maintenance of Meters Customer Installations Expenses - Leased Property Maintenance of Other Installations on Customer Premises Authorized Collecting Basis Mc Collecting Supervision Meter Reading Expense	\$ \$ \$ 201	36,000 8,000 10,000 19,200 131,200 2 Bridge WIFRS	15% 15% 15% 15% 15% 15% 15% 15% 15% 15%	\$ \$ \$ \$ Allow W C	5,400 1,200 1,500 2,880 19,680 vance for orking apital	\$ \$ \$	37,000 8,300 10,000 22,400 138,500 2013 Test MIFRS	13% 13% 13% 13% 13% 13% 13% 13% 13% 13%	\$ \$ \$ \$ Allofor V Ca	4,810 1,079 1,300 2,913 18,000 owance
5150 5155 5160 5165 5177 5172 5175 5195 Fotal - Ma Account Reporting Billing an 5300 5310 5310	Maintenance of Underground Conductors and Devices Maintenance of Underground Services Maintenance of Line Transformers Maintenance of Street Lighting and Signal Systems Sentinel Lights - Labour Sentinel Lights - Materials and Expenses Maintenance of Meters Customer Installations Expenses - Leased Property Maintenance of Other Installations on Customer Premises aintenance Description g Basis and Collecting Supervision Meter Reading Expense Scustomer Billing	\$ \$ \$ 201	36,000 8,000 10,000 19,200 131,200 2 Bridge WIFRS	15% 15% 15% 15% 15% 15% 15% 15% 15% 15%	\$ \$ \$ \$ Allow W C	5,400 1,200 1,500 2,880 19,680 vance for orking apital	\$ \$ \$	37,000 8,300 10,000 22,400 138,500 2013 Test MIFRS	13% 13% 13% 13% 13% 13% 13% 13% 13% 13%	\$ \$ \$ \$ \$ Alldfor V Ca	4,810 1,070 1,300 2,910 18,000 Working apital
5150 5155 5160 5165 5170 5172 5172 5178 5195 Fotal - Mi Account Reporting Billing ar 5305 5310 5310 5310 5310	Maintenance of Underground Conductors and Devices Maintenance of Underground Services Maintenance of Line Transformers Maintenance of Street Lighting and Signal Systems Sentinel Lights - Labour Sentinel Lights - Materials and Expenses Maintenance of Meters Customer Installations Expenses - Leased Property Maintenance of Other Installations on Customer Premises aintenance Description g Basis and Collecting Supervision Meter Reading Expense Customer Billing Collecting	\$ \$ \$ 201	36,000 8,000 10,000 19,200 131,200 2 Bridge WIFRS	15% 15% 15% 15% 15% 15% 15% 15% 15% 15%	\$ \$ \$ \$ \$ Allow W C	5,400 1,200 1,500 2,880 19,680 vance for orking apital	\$ \$ \$	37,000 8,300 10,000 22,400 138,500 2013 Test MIFRS	13% 13% 13% 13% 13% 13% 13% 13% 13% 13%	\$ \$ \$ \$ \$ Alldfor V Ca	4,81 1,077 1,300 2,91 18,000 Warking 13,277 49,69
5150 5155 5166 5165 5170 5172 5172 5178 5195 Fotal - Mi Account Reporting Billing an 5305 5310 5315 5325 5325 5330	Maintenance of Underground Conductors and Devices Maintenance of Underground Services Maintenance of Line Transformers Maintenance of Street Lighting and Signal Systems Sentinel Lights - Labour Sentinel Lights - Materials and Expenses Maintenance of Meters Customer Installations Expenses - Leased Property Maintenance of Other Installations on Customer Premises aintenance Description g Basis M Collecting Supervision Meter Reading Expense Customer Billing Collecting Collecting Collecting Collecting	\$ \$ \$ 201	36,000 8,000 10,000 19,200 131,200 2 Bridge WIFRS	15% 15% 15% 15% 15% 15% 15% 15% 15% 15%	\$ \$ \$ \$ \$ Allow W C	5,400 1,200 1,500 2,880 19,680 vance for orking apital	\$ \$ \$	37,000 8,300 10,000 22,400 138,500 2013 Test MIFRS	13% 13% 13% 13% 13% 13% 13% 13% 13% 13%	\$ \$ \$ \$ \$ Alld for V C2 \$ \$ \$ \$	4,81 1,077 1,300 2,91 18,000 Warking 13,277 49,69
5150 5155 5166 5165 5170 5172 5172 5178 5195 Fotal - Ma Account Reporting Billing an 5305 5310 5310 5310 5320 5320 5330 5330	Maintenance of Underground Conductors and Devices Maintenance of Underground Services Maintenance of Line Transformers Maintenance of Street Lighting and Signal Systems Sentinel Lights - Labour Sentinel Lights - Materials and Expenses Maintenance of Meters Customer Installations Expenses - Leased Property Maintenance of Other Installations on Customer Premises aintenance Description g Basis md Collecting Supervision Meter Reading Expense Customer Billing Customer Billing Collecting Collecting Collecting Collecting Collecting Collecting Collecting Collecting	\$ \$ \$ 201	36,000 8,000 10,000 19,200 131,200 2 Bridge WIFRS	15% 15% 15% 15% 15% 15% 15% 15% 15% 15%	\$ \$ \$ \$ Allov W C C	5,400 1,200 1,500 2,880 2,880 19,680 vance for orking apital	\$ \$ \$	37,000 8,300 10,000 22,400 138,500 2013 Test MIFRS	13% 13% 13% 13% 13% 13% 13% 13% 13% 13%	\$ \$ \$ \$ \$ Alld for V C2 \$ \$ \$ \$	4,813 1,070 1,300 2,91 18,000 18,000 19,010 13,27 49,69

Account Description Reporting Basis Community Relations 5405 Supervision 5410 Community Relations - Sundry 5415 Energy Conservation 5420 Community Safety Program 5425 Miscellaneous Customer Service and Informational Expenses 5505 Supervision	\$	MIFRS 10,000		Capital		MIFRS		Capital
Sommunity Relations 5405 Supervision 5410 Community Relations - Sundry 5415 Energy Conservation 5420 Community Safety Program 5425 Miscellaneous Customer Service and Informational Expenses	\$							
5405 Supervision 5410 Community Relations - Sundry 5415 Energy Conservation 5420 Community Safety Program 5425 Miscellaneous Customer Service and Informational Expenses	\$	10.000						
5410 Community Relations - Sundry 5415 Energy Conservation 5420 Community Safety Program 5425 Miscellaneous Customer Service and Informational Expenses	\$	10.000	15%				13%	
5415 Energy Conservation 5420 Community Safety Program 5425 Miscellaneous Customer Service and Informational Expenses	7		15%	\$ 1,500	9	5 10,000	13%	\$ 1,300
5420 Community Safety Program 5425 Miscellaneous Customer Service and Informational Expenses			15%	ý 1,500	,	, 10,000	13%	7 1,500
5425 Miscellaneous Customer Service and Informational Expenses			15%				13%	
· ·			15%				13%	
			15%				13%	
5510 Demonstrating and Selling Expense			15%				13%	
5515 Advertising Expenses	\$	5,000	15%	\$ 750	9	5,000	13%	\$ 650
5520 Miscellaneous Sales Expense	Ť	3,000	15%	φ /30	,	3,000	13%	φ 03.
Fotal - Community Relations	\$	15,000	1570	\$ 2,250	9	5 15,000	15/0	\$ 1,950
our - community relations		012 Bridge	WCA	Allowance for Working		2013 Test	WCA	Allowance for Working
Account Description			Rate	Capital			Rate	Capital
Reporting Basis		MIFRS				MIFRS		
Administrative and General Expenses								
5605 Executive Salaries and Expenses	\$	56,500	15%	\$ 8,475	Ş	57,000	13%	\$ 7,410
5610 Management Salaries and Expenses	\$	13,750	15%	\$ 2,063	Ş	14,250	13%	\$ 1,853
5615 General Administrative Salaries and Expenses	\$	84,825	15%	\$ 12,724	Ç	87,325	13%	\$ 11,352
5620 Office Supplies and Expenses	\$	1,500	15%	\$ 225	Ç	1,500	13%	\$ 195
5625 Administrative Expense Transferred - Credit			15%				13%	
5630 Outside Services Employed	\$	637,970	15%	\$ 95,696	Ş	431,400	13%	\$ 56,082
5635 Property Insurance	\$	27,200	15%	\$ 4,080	Ş	28,500	13%	\$ 3,705
5640 Injuries and Damages			15%				13%	
5645 OMERS Pensions and Benefits			15%				13%	
5646 Employee Pensions and OPEB			15%				13%	
5647 Employee Sick Leave			15%				13%	
5650 Franchise Requirements			15%				13%	
5655 Regulatory Expenses	\$	35,900	15%	\$ 5,385	Ş	25,100	13%	\$ 3,263
5660 General Advertising Expenses			15%				13%	
5665 Miscellaneous General Expenses	\$	48,870	15%	\$ 7,331	Ş		13%	\$ 6,616
5670 Rent	\$	66,000	15%	\$ 9,900	Ş	70,000	13%	\$ 9,100
Lease Payment Charge			15%				13%	
5675 Maintenance of General Plant	\$	50,000	15%	\$ 7,500	Ş	50,000	13%	\$ 6,500
5680 Electrical Safety Authority Fees			15%				13%	
5681 Special Purpose Charge Expense			15%				13%	
5685 Independent Electricity System Operator Fees and Penalties			15%				13%	
5695 OM&A Contra Account			15%		H - F		13%	
6205 Donations			15% 15%		 		13%	
6205 Donations, Sub-account LEAP Funding	^	1 022 545	15%	ć 452.277		015.070	13%	ć 100.07
Total - Administrative and General Expenses Total OM&A	\$	1,022,515		\$ 153,377		815,970		\$ 106,076
I OIAI OINICA	\$	2,101,515		\$ 315,227 Allowance for		1,845,829		\$ 239,958 Allowance
Account Description	20	012 Bridge	WCA Rate	Working Capital		2013 Test	WCA Rate	for Working Capital
Reporting Basis		MIFRS		·		CGAAP		
Cost of Power								
4705 Power purchased	\$	5,651,570	15%	\$ 847,736	Ş	5,633,012	13%	\$ 732,292
4708 Wholesale Market Services	\$	402,688	15%	\$ 60,403	Ş	\$ 401,366	13%	\$ 52,178
4714 Network Service Charge	\$	915,323	15%	\$ 137,298	Ş	921,478	13%	\$ 119,792
4716 Connection Service Charge	\$	741,453	15%	\$ 111,218	Ş	746,497	13%	\$ 97,045
4730 Rural Rate Asst	\$	85,184	15%	\$ 12,778	Ç	84,904	13%	\$ 11,038
Total - Cost of Power	\$	7,796,218		\$ 1,169,433	Ş	7,787,257		\$ 1,012,343
WORKING CAPITAL ALLOWANCE TOTAL				\$ 1,484,660				\$1,252,301

4.2 Asset Condition & Management (photos & video links)

The following are a small sample of the devastations as a result of the Tornado and some of the new building that have been or are in the process of being rebuilt. If you look at the different footprint of each of the buildings is help in understanding why there is a projected increase of over 1,157kVA in the downtown core.

Here are video links which show the devastation.

https://dl.dropbox.com/u/77986113/JOHN_GRACE_TORNADO_VIDEO.wmv.mp4

https://dl.dropbox.com/u/77986113/Aerials%20of%20the%20Goderich%20Tornado%20Site%20-%20YouTube.flv

https://dl.dropbox.com/u/77986113/Goderich%20Tornado%20-%20To%20Goderich%2C%20with%20love..%20-%20YouTube.flv

https://dl.dropbox.com/u/77986113/Goderich%20One%20Year%20Later%20-%20After%20The%20Tornado%20-%20YouTube.flv



Figure 1PUC Building prior to Tornado



Optometrist's, PUC and Architect's buildings



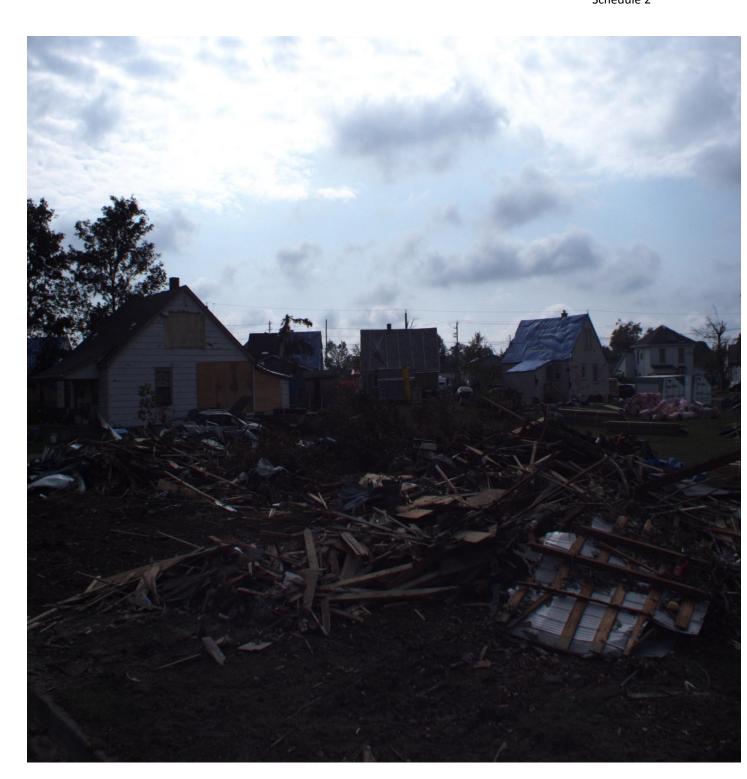
Figure Hydro Figure Hydro truck bays



Figure 2 Hydro Board Room



Figure 3 Rebuild of Optometrists and Architect (PUC not being rebuilt)



Residents destroyed



More destruction

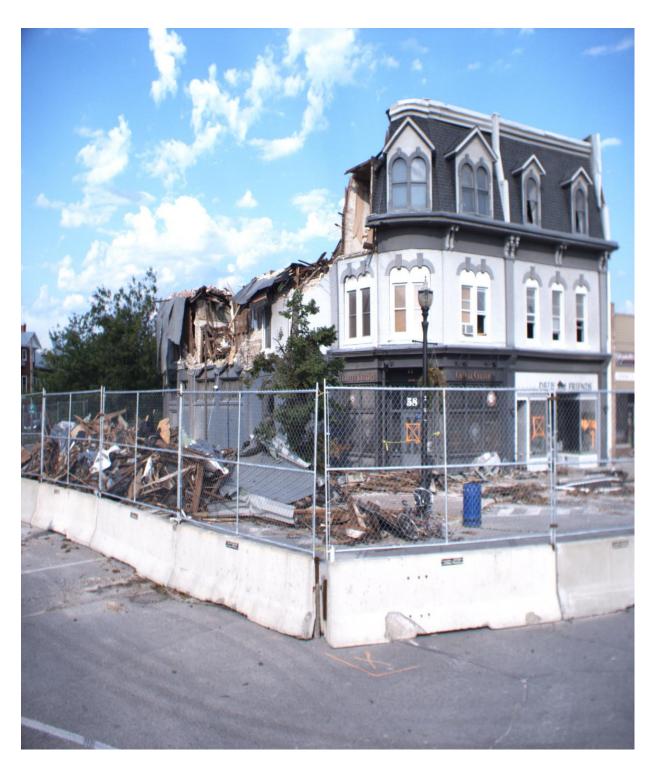


Figure 4 Coffee Culture



Rebuilding of Coffee Culture



Figure 5 Downtown core



After demolition and prior to being rebuilt early 2013

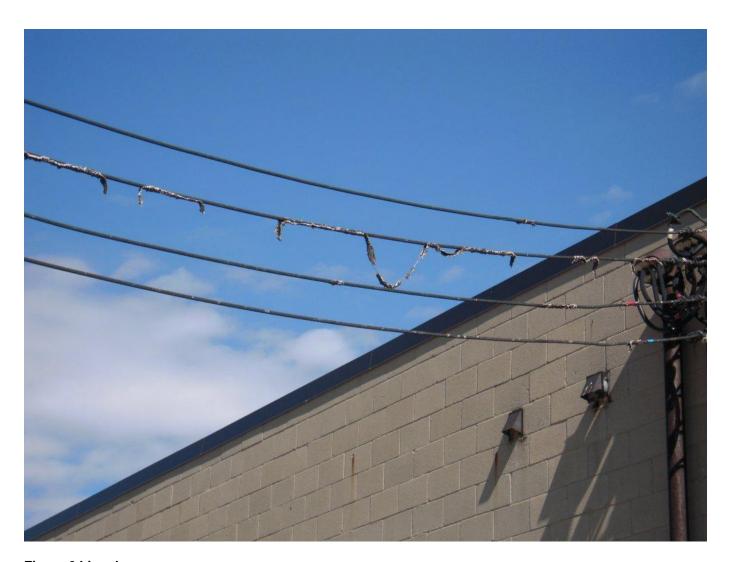
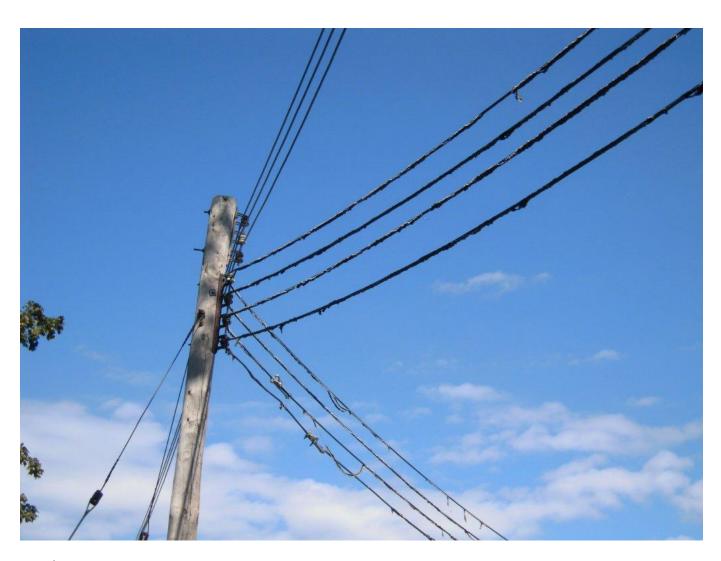


Figure 6 Line damage



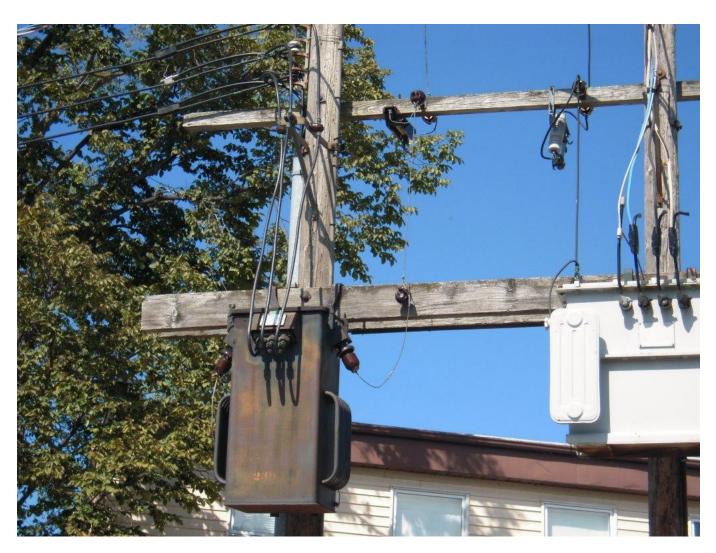
Figure 7 Transformer tied to frame



Line damage



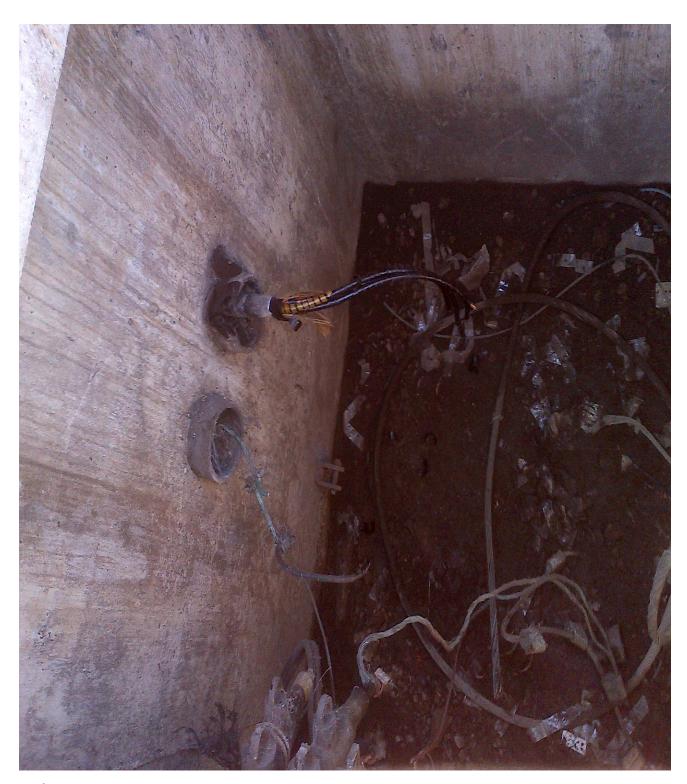
Transformer and line damage



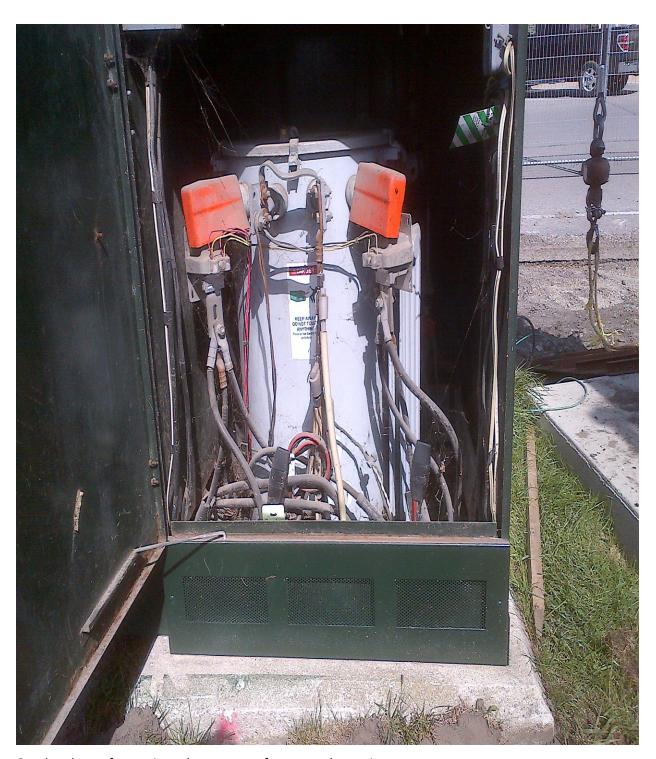
Transformer



Transformer bank



Vault in Square



Overhead transformer in padmount transformer enclosure in square



West Coast Huron Energy Inc.

Distribution System Plan Basic (Basic GEA Plan)

1. **EXECUTIVE SUMMARY**

West Coast Huron Energy (Goderich Hydro) (WCHE) is a licensed electricity distributor serving approximately 3711 customers. In accordance with the Ontario Energy Board's (OEB) Filing Requirements (EB-2009-0397) associated with the Cost of Service Rate Application for 2012. WCHE has prepared the Distribution System Plan or Basic Green Energy Act (GEA) Plan for its service territory over the five (5) year period 2012-2016.

The Basic Green Energy Act (GEA) Plan provides information to the Board and interested stakeholders, regarding the readiness of WCHE's distribution system to connect renewable generation and any expansion or reinforcement necessary to accommodate renewable generation over the period 2012-2016.

In February 2011, WCHE was notified by Hydro One Networks (HON) that the Goderich TS was impacted by system constraints and that no new microFIT or FIT projects would be able to connect to feeders M3 and M4. At that time, WCHE did not have any approved renewable generation projects, and no generation was installed. At that time WCHE was not aware of any planned upgrades for the Goderich TS.

In the summer of 2011, WCHE was informed by HON that the Goderich TS would be upgraded to allow for renewable generation under the GEA. The estimated completion date for the upgrades was the end of Q3 2012, however it was noted 'that improvements at the station will not necessarily result in the removal of all connection limitations affecting microFIT renewable generation facilities."

Table 1.0 below summarizes the current status of Micro-FIT and FIT applicants.

	Micro-FIT (kW)	FIT (kW)	Comments
Connected to WCHE system	0	0	
Registered with OPA	0	0	
Pre FIT application WCHE	0	0	
Initial enquiries	2 Enquiries, unknown capacities		Did not provide capacity, only enquiring as to availability

There are no anticipated constraints within the WCHE distribution system. However, with the existing constraints on Goderich TS and no guarantee of them being lifted in the future, WCHE does not feel it is able to plan for renewable generation at this time. Table 1.0 – Status of MicroFIT and FIT applicants

Possible constrains on renewable connections are feeder capacity, short circuit and reverse power flow limits for transformer stations and municipal substations. Based on constraints with its upstream host (Hydro One) to accommodate any connection of renewable generation, all requests will be denied until such time as allowable facility capacity improves.

With respect to the development of smart grid technologies, WCHE request recoveries of costs associated with studies that support and ensure the safe and reliable connections of renewable generations onto its distribution system. As such, WCHE wishes to explore and hence determine the use or installation of proper protective and automated isolation equipment and measuring devices. As these costs are presently unknown, WCHE proposes that any future qualifying expenditure be allowed for recording the Board approved Deferral Accounts.

2. CURRENT ASSESSMENT OF WEST COAST HURON ENERGY SYSTEM

The Service territory of West Coast Huron Energy is currently serviced by one (1) Hydro One Transformer Stations (TS) from two (2) feeders at 27.6kV, and four (4) WCHE owned Municipal Stations at 4.16kV to services customers either at primary or step down secondary voltages (for example 347/600, 120/208 or 120/240 voltages).

Hydro One has indicated to WCHE that the Goderich TS is currently constrained for capacity.

2.1 Existing Micro-Fit and FIT applications for the WCHE system

Based on present applicants, WCHE receives approximately micro-FIT and FIT applicants yearly. If the system constraints are removed most applications will take some time to process and move forward, while some may not receive a FIT contract.

2.2 Hydro One's

As of October 19, 2012, available short circuit capacity at Goderich TS is 203.3 MVA respectively and is detailed below in Table 2.0

Station Name	Voltage (kV)	Short Circuit Capacity (MVA)
Goderich TS	27.6	203.3

Table 2.0 - Hydro One TS Capacity

2.3 WCHE Municipal Substations

The following Table 3.0 illustrates the short circuit capacity at each of the WCHE 4 municipal substations (MS), along with the total renewable generation proposed to be connected at each MS and the NET available capacity after connection.

WCHE kV Substation Transformer	Short Circuit Capacity (MVA)	Prop Generators Name Plate Capacity (kW)	Net Available Short Circuit Capacity (MVA)
Substation 1	1.66	0	1.66
Substation 2	2.49	0	2.49
Substation 3	2.49	0	2.49
Substation 4	1.66	0	1.66

HDNI Technical Requirements: The acceptable generation limit at a TS or DS is established by adding together 80% of maximum MVA rating of the single transformer and the minimum station load. Assumption is 0.2 power factor.

2.4 WCHE Distribution Feeders

Table 4.0 below illustrates the proposed total generator capacity for active applicants under the FIT program, rating of the affected 27.6kV feeders and Net available capacity after potential connections.

WCHE 27.6kV Feeders	Voltage (kV)	Short Circuit Capacity (MVA)	FIT Generation Capacity (kW)	Net Available Short Circuit Capacity (MVA)
31M3	16/27.6kV		0	0
31M4	16/27.6Kv		0	0

Assumptions: 0.2 Power Factor

Table 4.0 – WCHE 4.4kV available feeder capacity after FIT connection

As per communication from Hydro One, there is insufficient capacity on WCHE distribution system to allow the connection of proposed renewable generation applicants under the OPA program within the next 5 year horizon.

3. PLANNED DEVELOPMENT OF WCHE SYSTEM

3.1 Proposed Micro-FIT and FIT applicants registered with the OPA

There are potentially 0 Micro-FIT installations with proposed generation of 0 kW and 0 FIT projects with proposed generation of 0 kW.

As described above, there are presently constraints on the WCHE distribution system to allow the connection of "active" OPA applications or requests under WCHE review process.

3.2 FIT Project requiring capital expansion = NONE

3.3 Development of Smart Grid Studies and Technologies Projects

On average, WCHE forecasts to receive approximately 4 requests per year related to MicroFIT and FIT renewable generation. WCHE needs to support and ensure the safe and reliable connections of renewable generations onto its distribution system. To this end, there is a need to explore and hence determine the use or

installation of proper protective and automated isolation equipment and measuring devices to:

- (A) Allow for 2-ways electrical flow;
- (B) Protect against islanding and ensure no potential feedback;
- (C) Improve reliability and efficiencies through the operation of selfhealing switching schemes to increase alternative supply capacities and maintain or improve power quality to customers;

Potential benefits to be achieved through the above "smart grid" studies and/or developmental technology pilot projects include:

- (A) Ability to have proper recording of generating capacity onto distribution grid;
- (B) Ensure worker safety when system supply is lost and system reliability when restored;
- (C) Investigate any potential power quality impacts as a result of the increased number of renewable generation connections onto the distribution grid;

WCHE intends to work with suppliers, collaborate with and learn from other LDC's to identify appropriate protective and automated equipment, which may be installed onto its distribution system to deliver the required performance and outcomes.

As these costs are unknown at this time, WCHE proposes that any future qualifying expenditure would be recorded in the Board approved Deferral Accounts and recovered at the more opportune time.