

Appendix 2-B
Fixed Asset Continuity Schedule

					Year	2012							
					Cost			Accumulated Depreciation					
CCA Class	OEB	Description	Depreciation Rate	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value	
12	1611	Computer Software (Formally known as Account 1925)		\$ 435,329	\$ 200,139	\$ -	\$ 635,468	-\$ 199,178	-\$ 127,093	\$ -	-\$ 326,271	\$ 309,197	
CEC	1612	Land Rights (Formally known as Account 1906)		\$ -	\$ 89,022	\$ -	\$ 89,022	\$ -	-\$ 7,748	\$ -	-\$ 7,748	\$ 81,274	
N/A	1805	Land		\$ 181,961	\$ -	\$ -	\$ 181,961	\$ -	\$ -	\$ -	\$ -	\$ 181,961	
CEC	1806	Land Rights		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	1808	Buildings		\$ 1,163,732	\$ -	\$ -	\$ 1,163,732	-\$ 171,258	-\$ 23,274	\$ -	-\$ 194,532	\$ 969,200	
13	1810	Leasehold Improvements		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	1815	Transformer Station Equipment >50 kV		\$ 4,507,912	\$ -	\$ -	\$ 4,507,912	-\$ 780,833	-\$ 112,698	\$ -	-\$ 893,531	\$ 3,614,381	
47	1820	Distribution Station Equipment <50 kV		\$ 74,427	\$ -	\$ -	\$ 74,427	-\$ 27,544	-\$ 2,481	\$ -	-\$ 30,025	\$ 44,402	
47	1825	Storage Battery Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	1830	Poles, Towers & Fixtures		\$ 15,974,010	\$ 992,406	\$ -	\$ 16,966,416	-\$ 5,762,177	-\$ 678,663	\$ -	-\$ 6,440,840	\$ 10,525,576	
47	1835	Overhead Conductors & Devices		\$ 12,116,215	\$ 434,529	\$ -	\$ 12,550,744	-\$ 3,868,325	-\$ 505,205	\$ -	-\$ 4,373,530	\$ 8,177,214	
47	1840	Underground Conduit		\$ 13,286,049	\$ 572,484	\$ -	\$ 13,858,533	-\$ 4,773,371	-\$ 554,351	\$ -	-\$ 5,327,722	\$ 8,530,811	
47	1845	Underground Conductors & Devices		\$ 17,416,176	\$ 1,177,665	\$ -	\$ 18,593,842	-\$ 4,044,458	-\$ 743,742	\$ -	-\$ 4,788,200	\$ 13,805,642	
47	1850	Line Transformers		\$ 17,032,458	\$ 351,314	\$ -	\$ 17,383,772	-\$ 5,670,172	-\$ 695,340	\$ -	-\$ 6,365,512	\$ 11,018,260	
47	1855	Services (Overhead & Underground)		\$ 1,269,364	\$ 294,421	\$ -	\$ 1,563,785	-\$ 208,198	\$ 62,548	\$ -	-\$ 270,746	\$ 1,293,039	
47	1860	Meters		\$ 9,145,013	\$ 158,377	-\$ 5,381,879	\$ 3,921,511	-\$ 3,046,849	-\$ 173,440	\$ 2,215,921	-\$ 1,004,368	\$ 2,917,143	
47	1860	Meters (Smart Meters)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
N/A	1905	Land		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	1908	Buildings & Fixtures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13	1910	Leasehold Improvements		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8	1915	Office Furniture & Equipment (10 years)		\$ -	\$ 3,113	\$ -	\$ 3,113	\$ -	-\$ 314	\$ -	-\$ 314	\$ 2,799	
8	1915	Office Furniture & Equipment (5 years)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	1920	Computer Equipment - Hardware		\$ -	\$ 103,440	\$ -	\$ 103,440	\$ -	-\$ 25,860	\$ -	-\$ 25,860	\$ 77,580	
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	1925	Computer Software		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	1930	Transportation Equipment		\$ 3,033,111	\$ 123,836	-\$ 227,958	\$ 2,928,990	-\$ 2,142,108	-\$ 218,541	\$ 227,958	-\$ 2,132,692	\$ 796,298	
8	1935	Stores Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8	1940	Tools, Shop & Garage Equipment		\$ 140,292	\$ 3,700	\$ -	\$ 143,992	-\$ 59,275	-\$ 14,400	\$ -	-\$ 73,675	\$ 70,317	
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	1970	Load Management Controls - Customer Premises		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	1975	Load Management Controls Utility Premises		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	1980	System Supervisor Equipment		\$ 660,319	\$ 37,018	\$ -	\$ 697,337	-\$ 150,224	-\$ 46,535	\$ -	-\$ 196,759	\$ 500,578	
47	1985	Miscellaneous Fixed Assets		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	1995	Contributions & Grants		-\$ 3,851,573	-\$ 605,551	\$ -	-\$ 4,457,124	\$ 684,783	\$ 178,286	\$ -	\$ 863,069	-\$ 3,594,055	
N/A	2040	Plant Held for Future Use		\$ 54,756	\$ -	-\$ 54,756	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0	
	etc.			\$ -			\$ -				\$ -	\$ -	
				\$ -									
		Total		\$ 92,639,549	\$ 3,935,915	-\$ 5,664,593	\$ 90,910,871	-\$ 30,219,185	-\$ 3,813,949	\$ 2,443,879	-\$ 31,589,256	\$ 59,321,616	
								Less: Fully Allocated Depreciation					
10		Transportation						\$ 203,065					
8		Stores Equipment											
								Net Depreciation					\$ 3,610,884

Appendix 2-B
Fixed Asset Continuity Schedule

Year 2013															
CCA Class	OEB	Description	Depreciation Rate	Cost					Accumulated Depreciation						Net Book Value
				Opening Balance	Reallocate Smart Meters	Additions	Disposals	Closing Balance	Opening Balance	Reallocate Smart Meters	Additions	Disposals	Closing Balance		
12	1611	Computer Software (Formally known as Account 1925)		\$ 635,468	\$ 1,963	\$ 177,000	\$ -	\$ 814,431	-\$ 326,271	\$ 647	-\$ 130,360	\$ -	-\$ 457,278	\$ 357,153	
CEC	1612	Land Rights (Formally known as Account 1906)		\$ 89,022	\$ -	\$ -	\$ -	\$ 89,022	-\$ 7,748	\$ -	-\$ 1,660	\$ -	-\$ 9,408	\$ 79,614	
N/A	1805	Land		\$ 181,961	\$ -	\$ -	\$ -	\$ 181,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,961	
CEC	1806	Land Rights		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	1808	Buildings		\$ 1,163,732	\$ -	\$ -	\$ -	\$ 1,163,732	-\$ 194,532	\$ -	-\$ 27,340	\$ -	-\$ 221,872	\$ 941,860	
13	1810	Leasehold Improvements		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	1815	Transformer Station Equipment >50 kV		\$ 4,507,912	\$ -	\$ -	\$ -	\$ 4,507,912	-\$ 893,531	\$ -	-\$ 108,470	\$ -	-\$ 1,002,001	\$ 3,505,911	
47	1820	Distribution Station Equipment <50 kV		\$ 74,427	\$ -	\$ 8,000	\$ -	\$ 82,427	-\$ 30,025	\$ -	-\$ 5,370	\$ -	-\$ 35,395	\$ 47,032	
47	1825	Storage Battery Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	1830	Poles, Towers & Fixtures		\$ 16,966,416	\$ -	\$ 475,200	\$ -	\$ 17,441,616	-\$ 6,440,840	\$ -	-\$ 373,400	\$ -	-\$ 6,814,240	\$ 10,627,376	
47	1835	Overhead Conductors & Devices		\$ 12,550,744	\$ -	\$ 429,000	\$ -	\$ 12,979,744	-\$ 4,373,530	\$ -	-\$ 222,760	\$ -	-\$ 4,596,290	\$ 8,383,454	
47	1840	Underground Conduit		\$ 13,858,533	\$ -	\$ 364,800	\$ -	\$ 14,223,333	-\$ 5,327,722	\$ -	-\$ 234,540	\$ -	-\$ 5,562,262	\$ 8,661,071	
47	1845	Underground Conductors & Devices		\$ 18,593,842	\$ -	\$ 932,200	\$ -	\$ 19,526,042	-\$ 4,788,200	\$ -	-\$ 619,070	\$ -	-\$ 5,407,270	\$ 14,118,772	
47	1850	Line Transformers		\$ 17,383,772	\$ -	\$ 642,400	\$ -	\$ 18,026,172	-\$ 6,365,512	\$ -	-\$ 435,410	\$ -	-\$ 6,800,922	\$ 11,225,250	
47	1855	Services (Overhead & Underground)		\$ 1,563,785	\$ -	\$ 151,000	\$ -	\$ 1,714,785	-\$ 270,746	\$ -	-\$ 70,270	\$ -	-\$ 341,016	\$ 1,373,769	
47	1860	Meters		\$ 3,921,511	\$ -	\$ -	\$ -	\$ 3,921,511	-\$ 1,004,368	\$ -	-\$ 382,830	\$ -	-\$ 1,387,198	\$ 2,534,313	
47	1860	Meters (Smart Meters)		\$ -	\$ 5,329,835	\$ 88,700	\$ -	\$ 5,418,535	\$ -	-\$ 978,737	-\$ 348,790	\$ -	-\$ 1,327,527	\$ 4,091,008	
N/A	1905	Land		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	1908	Buildings & Fixtures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13	1910	Leasehold Improvements		\$ -	\$ -	\$ 27,000	\$ -	\$ 27,000	\$ -	\$ -	-\$ 5,400	\$ -	-\$ 5,400	\$ 21,600	
8	1915	Office Furniture & Equipment (10 years)		\$ 3,113	\$ -	\$ 4,300	\$ -	\$ 7,413	-\$ 314	\$ -	-\$ 740	\$ -	-\$ 1,054	\$ 6,359	
8	1915	Office Furniture & Equipment (5 years)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	1920	Computer Equipment - Hardware		\$ 103,440	\$ 41,939	\$ 47,400	\$ -	\$ 192,779	-\$ 25,860	-\$ 28,940	-\$ 42,040	\$ -	-\$ 96,840	\$ 95,939	
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	1925	Computer Software		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	1930	Transportation Equipment		\$ 2,928,990	\$ -	\$ 175,000	\$ -	\$ 3,103,990	-\$ 2,132,692	\$ -	-\$ 121,420	\$ -	-\$ 2,254,112	\$ 849,878	
8	1935	Stores Equipment		\$ -	\$ -	\$ 9,500	\$ -	\$ 9,500	\$ -	\$ -	-\$ 950	\$ -	-\$ 950	\$ 8,550	
8	1940	Tools, Shop & Garage Equipment		\$ 143,992	\$ -	\$ 15,500	\$ -	\$ 159,492	-\$ 73,675	\$ -	-\$ 14,550	\$ -	-\$ 88,225	\$ 71,267	
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	1970	Load Management Controls - Customer Premises		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	1975	Load Management Controls Utility Premises		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	1980	System Supervisor Equipment		\$ 697,337	\$ -	\$ 56,500	\$ -	\$ 753,837	-\$ 196,759	\$ -	-\$ 33,570	\$ -	-\$ 230,329	\$ 523,508	
47	1985	Miscellaneous Fixed Assets		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	1995	Contributions & Grants		-\$ 4,457,124	\$ -	-\$ 702,000	\$ -	-\$ 5,159,124	\$ 863,069	\$ -	\$ 156,870	\$ -	\$ 1,019,939	-\$ 4,139,185	
N/A	2040	Plant Held for Future Use		\$ 0	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 0	
	etc.			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		Total		\$ 90,910,871	\$ 5,373,737	\$ 2,901,500	\$ -	\$ 99,186,108	-\$ 31,589,255	-\$ 1,008,324	-\$ 3,022,070	\$ -	-\$ 35,619,649	\$ 63,566,459	
				\$ 0					\$ 0						
10		Transportation	Opening	\$ 63,687,029	\$ 184,862				Less: Fully Allocated Depreciation						
8		Stores Equipment	Closing	\$ 63,566,459								\$ 121,420			
			Average	\$ 63,626,744									\$ 2,900,650		