



Ontario Energy Board

Incremental Capital Project Summary for 2015 Filers

Version 1.0

Applicant Name:

Service Territory:

Name:

Title:

Phone Number:

Email Address:

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Ontario Energy Board

Incremental Capital Project Summary for 2015 Filers

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

3rd year of IRM cycle

Name or General Description of Project

Innisfil Hydro New Corporate Operations Centre

Details of Project

Building of a Operations Centre and Corporate Headquarters

Asset Component	Capital Cost	Depreciation Rate	CCA Class
1 Building	10,694,626	2%	1
2 Roof and HVAC	754,637	5%	1
3 Parking lot and roads	781,945	4%	17
4 Land	1,015,496	0%	
5			
	2015	2016	2017
Closing Net Fixed Asset	12,963,802	12,680,900	12,397,997
Amortization Expense	282,902	282,902	282,902
CCA	749,511	703,290	659,941

CCA Rate

6%
6%
8%
0%

2018

12,115,095
282,902
619,286



Ontario Energy Board

Incremental Capital Project Summary for 2015 Filers

Fixed Asset Amortization and UCC 1

Name or General Description of Project

Innisfil Hydro New Corporate Operations Centre

Asset Component

Building

Average Net Fixed Assets

Net Fixed Assets

	2015 Forecasted	2016 Forecasted	2017 Forecasted	2018 Forecasted	2019 Forecasted
Opening Capital Investment	\$ -	\$ 10,694,626	\$ 10,694,626	\$ 10,694,626	\$ 10,694,626
Capital Investment	\$ 10,694,626	\$ -	\$ -	\$ -	\$ -
Closing Capital Investment	\$ 10,694,626	\$ 10,694,626	\$ 10,694,626	\$ 10,694,626	\$ 10,694,626
Opening Accumulated Amortization	\$ -	\$ 213,893	\$ 427,785	\$ 641,678	\$ 855,570
Amortization	2% \$ 213,893	\$ 213,893	\$ 213,893	\$ 213,893	\$ 213,893
Closing Accumulated Amortization	\$ 213,893	\$ 427,785	\$ 641,678	\$ 855,570	\$ 1,069,463
Opening Net Fixed Assets	\$ -	\$ 10,480,733	\$ 10,266,841	\$ 10,052,948	\$ 9,839,056
Closing Net Fixed Assets	\$ 10,480,733	\$ 10,266,841	\$ 10,052,948	\$ 9,839,056	\$ 9,625,163
Average Net Fixed Assets	\$ 5,240,367	\$ 10,373,787	\$ 10,159,895	\$ 9,946,002	\$ 9,732,110

For PILs Calculation

UCC

	2015 Forecasted	2016 Forecasted	2017 Forecasted	2018 Forecasted	2019 Forecasted
Opening UCC	\$ -	\$ 10,052,948	\$ 9,449,772	\$ 8,882,785	\$ 8,349,818
Capital Additions	\$ 10,694,626	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ 10,694,626	\$ 10,052,948	\$ 9,449,772	\$ 8,882,785	\$ 8,349,818
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ 10,694,626	\$ 10,052,948	\$ 9,449,772	\$ 8,882,785	\$ 8,349,818
CCA Rate Class	1				
CCA Rate	6%				
CCA	\$ 641,678	\$ 603,177	\$ 566,986	\$ 532,967	\$ 500,989
Closing UCC	\$ 10,052,948	\$ 9,449,772	\$ 8,882,785	\$ 8,349,818	\$ 7,848,829

Incremental Capital Project Summary for 2015 Filers

Fixed Asset Amortization and UCC 2

Name or General Description of Project

Innisfil Hydro New Corporate Operations Centre

Asset Component

Roof and HVAC

Average Net Fixed Assets

Net Fixed Assets

	2015	2016	2017	2018	2019
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening Capital Investment	\$ -	\$ 754,637	\$ 754,637	\$ 754,637	\$ 754,637
Capital Investment	\$ 754,637	\$ -	\$ -	\$ -	\$ -
Closing Capital Investment	\$ 754,637	\$ 754,637	\$ 754,637	\$ 754,637	\$ 754,637
Opening Accumulated Amortization	\$ -	\$ 37,732	\$ 75,464	\$ 113,196	\$ 150,927
Amortization	5% \$ 37,732	\$ 37,732	\$ 37,732	\$ 37,732	\$ 37,732
Closing Accumulated Amortization	\$ 37,732	\$ 75,464	\$ 113,196	\$ 150,927	\$ 188,659
Opening Net Fixed Assets	\$ -	\$ 716,905	\$ 679,173	\$ 641,441	\$ 603,710
Closing Net Fixed Assets	\$ 716,905	\$ 679,173	\$ 641,441	\$ 603,710	\$ 565,978
Average Net Fixed Assets	\$ 358,453	\$ 698,039	\$ 660,307	\$ 622,576	\$ 584,844

For PILs Calculation

UCC

	2015	2016	2017	2018	2019
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening UCC	\$ -	\$ 709,359	\$ 666,797	\$ 626,789	\$ 589,182
Capital Additions	\$ 754,637	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ 754,637	\$ 709,359	\$ 666,797	\$ 626,789	\$ 589,182
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ 754,637	\$ 709,359	\$ 666,797	\$ 626,789	\$ 589,182
CCA Rate Class	1				
CCA Rate	6%				
CCA	\$ 45,278	\$ 42,562	\$ 40,008	\$ 37,607	\$ 35,351
Closing UCC	\$ 709,359	\$ 666,797	\$ 626,789	\$ 589,182	\$ 553,831

Incremental Capital Project Summary for 2015 Filers

Fixed Asset Amortization and UCC 3

Name or General Description of Project

Innisfil Hydro New Corporate Operations Centre

Asset Component

Parking lot and roads

Average Net Fixed Assets

Net Fixed Assets

	2015	2016	2017	2018	2019
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening Capital Investment	\$ -	\$ 781,945	\$ 781,945	\$ 781,945	\$ 781,945
Capital Investment	\$ 781,945	\$ -	\$ -	\$ -	\$ -
Closing Capital Investment	\$ 781,945	\$ 781,945	\$ 781,945	\$ 781,945	\$ 781,945
Opening Accumulated Amortization	\$ -	\$ 31,278	\$ 62,556	\$ 93,833	\$ 125,111
Amortization	4% \$ 31,278	\$ 31,278	\$ 31,278	\$ 31,278	\$ 31,278
Closing Accumulated Amortization	\$ 31,278	\$ 62,556	\$ 93,833	\$ 125,111	\$ 156,389
Opening Net Fixed Assets	\$ -	\$ 750,667	\$ 719,389	\$ 688,112	\$ 656,834
Closing Net Fixed Assets	\$ 750,667	\$ 719,389	\$ 688,112	\$ 656,834	\$ 625,556
Average Net Fixed Assets	\$ 375,334	\$ 735,028	\$ 703,751	\$ 672,473	\$ 641,195

For PILs Calculation

UCC

	2015	2016	2017	2018	2019
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening UCC	\$ -	\$ 719,389	\$ 661,838	\$ 608,891	\$ 560,180
Capital Additions	\$ 781,945	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ 781,945	\$ 719,389	\$ 661,838	\$ 608,891	\$ 560,180
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ 781,945	\$ 719,389	\$ 661,838	\$ 608,891	\$ 560,180
CCA Rate Class	17				
CCA Rate	8%				
CCA	\$ 62,556	\$ 57,551	\$ 52,947	\$ 48,711	\$ 44,814
Closing UCC	\$ 719,389	\$ 661,838	\$ 608,891	\$ 560,180	\$ 515,366

Incremental Capital Project Summary for 2015 Filers

Fixed Asset Amortization and UCC 4

Name or General Description of Project

Innisfil Hydro New Corporate Operations Centre

Asset Component

Land

Average Net Fixed Assets

Net Fixed Assets

	2015	2016	2017	2018	2019
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening Capital Investment	\$ -	#####	#####	#####	#####
Capital Investment	#####	\$ -	\$ -	\$ -	\$ -
Closing Capital Investment	#####	#####	#####	#####	#####
Opening Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization	0%	\$ -	\$ -	\$ -	\$ -
Closing Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ -
Opening Net Fixed Assets	\$ -	#####	#####	#####	#####
Closing Net Fixed Assets	#####	#####	#####	#####	#####
Average Net Fixed Assets	\$ 507,748	#####	#####	#####	#####

For PILs Calculation

UCC

	2015	2016	2017	2018	2019
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening UCC	\$ -	#####	#####	#####	#####
Capital Additions	#####	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	#####	#####	#####	#####	#####
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	#####	#####	#####	#####	#####
CCA Rate Class	0				
CCA Rate	0%				
CCA	\$ -	\$ -	\$ -	\$ -	\$ -
Closing UCC	#####	#####	#####	#####	#####

Incremental Capital Project Summary for 2015 Filers

Fixed Asset Amortization and UCC 5

Name or General Description of Project

Innisfil Hydro New Corporate Operations Centre

Asset Component

Average Net Fixed Assets

Net Fixed Assets

	2015	2016	2017	2018	2019
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Opening Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization	0%	\$ -	\$ -	\$ -	\$ -
Closing Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ -
Opening Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Average Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -

For PILs Calculation

UCC

	2015	2016	2017	2018	2019
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions	\$ -	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ -	\$ -
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ -	\$ -	\$ -
CCA Rate Class	0				
CCA Rate	0%				
CCA	\$ -	\$ -	\$ -	\$ -	\$ -
Closing UCC	\$ -	\$ -	\$ -	\$ -	\$ -