

Appendix 2-EC
Account 1576 - Accounting Changes under CGAAP
2013 Changes in Accounting Policies under CGAAP

For applicants with a balance in Account 1576 and made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2013. This is the first time the applicant is rebasing with changes in these accounting policies.

Reporting Basis	Prior Years Rebasing	2013	2014	2015	2016	2017	2018 Rebasing Year
	CGAAP	CGAAP	CGAAP	MIFRS - Note 5	MIFRS	MIFRS	MIFRS
	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast
		\$	\$		\$		
PP&E Values under former CGAAP							
Opening net PP&E - Note 1		3,992,115	5,110,715	4,808,904	4,392,722	4,030,597	3,669,372
Net Additions - Note 4		1,568,014	116,399	0	0	0	0
Net Depreciation (amounts should be negative) - Note 4		-449,415	-418,210	-416,182	-362,125	-361,224	-346,951
Closing net PP&E (1)		5,110,715	4,808,904	4,392,722	4,030,597	3,669,372	3,322,421
PP&E Values under revised CGAAP (Starts from 2012)							
Opening net PP&E - Note 1		3,992,115	5,165,231	4,940,553	4,602,616	4,270,780	3,939,845
Net Additions - Note 4		1,568,014	116,399	0	0	0	0
Net Depreciation (amounts should be negative) - Note 4		-394,898	-341,078	-337,937	-331,836	-330,935	-316,661
Closing net PP&E (2)		5,165,231	4,940,553	4,602,616	4,270,780	3,939,845	3,623,185
Difference in Closing net PP&E, former CGAAP vs. revised CGAAP		-54,517	-131,649	-209,894	-240,183	-270,473	-300,763

Effect on Deferral and Variance Account Rate Riders

Closing balance in Account 1576	-	300,763
Return on Rate Base Associated with Account 1576 balance at WACC - Note 2	-	16,392
Amount included in Deferral and Variance Account Rate Rider Calculation	-	317,155

WACC	5.45%
# of years of rate rider disposition period	1

Parry Sound ONLY

Year 2013 CGAAP - with no changes to policies

CCA Class	OEB	Description	Cost				Accumulated Depreciation				
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 221,365	\$ 151,262	\$ -	\$ 372,627	\$ 121,290	\$ 65,523	\$ -	\$ 186,813	\$ 185,814
CEC	1612	Land Rights (Formally known as Account 1906 and 1806)	\$ 35,048		\$ -	\$ 35,048	\$ 34,728	\$ 20	\$ -	\$ 34,748	\$ 300
N/A	1805	Land	\$ 74,305		\$ -	\$ 74,305	\$ -		\$ -	\$ -	\$ 74,305
47	1808	Buildings	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 1,845,851	\$ 31,963	\$ -	\$ 1,877,814	\$ 1,151,218	\$ 34,392	\$ -	\$ 1,185,610	\$ 692,204
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 2,007,851	\$ 67,610	\$ -	\$ 2,075,461	\$ 1,224,398	\$ 48,258	\$ -	\$ 1,272,655	\$ 802,806
47	1835	Overhead Conductors & Devices	\$ 2,553,766	\$ 67,590	\$ -	\$ 2,621,356	\$ 1,756,643	\$ 78,055	\$ -	\$ 1,834,698	\$ 786,659
47	1840	Underground Conduit	\$ 599,486	\$ 22,153	\$ -	\$ 621,639	\$ 400,578	\$ 17,110	\$ -	\$ 417,688	\$ 203,951
47	1845	Underground Conductors & Devices	\$ 812,392	\$ 28,045	\$ -	\$ 840,437	\$ 517,819	\$ 23,574	\$ -	\$ 541,393	\$ 299,044
47	1850	Line Transformers	\$ 2,453,113	\$ 39,422	\$ -	\$ 2,492,535	\$ 1,649,802	\$ 53,337	\$ -	\$ 1,703,139	\$ 789,396
47	1855	Services (Overhead & Underground)	\$ 1,358,705	\$ 33,627	\$ -	\$ 1,392,331	\$ 981,147	\$ 31,779	\$ -	\$ 1,012,926	\$ 379,406
47	1860	Meters	\$ 284,142	\$ 160,465	\$ 728,619	\$ 1,173,225	\$ 92,250	\$ 74,087	\$ 113,625	\$ 279,963	\$ 893,262
47	1860	Meters (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ 47,252	\$ 69,346	\$ -	\$ 116,598	\$ -		\$ -	\$ -	\$ 116,598
8	1915	Office Furniture & Equipment (10 years)	\$ 15,480	\$ -	\$ -	\$ 15,480	\$ 5,824	\$ 2,554	\$ -	\$ 8,378	\$ 7,102
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 40,469	\$ 100,564	\$ -	\$ 141,033	\$ 22,772	\$ 16,917	\$ 65,109	\$ 104,798	\$ 36,234
45	1920	Computer Equip.- Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
45.1	1920	Computer Equip.- Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 292,909	\$ 90,593	\$ -	\$ 383,502	\$ 108,582	\$ 40,109	\$ -	\$ 148,691	\$ 234,811
8	1935	Stores Equipment	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 1,955	\$ -	\$ -	\$ 1,955	\$ 977	\$ 391	\$ -	\$ 1,368	\$ 586
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 941,516	-\$ 53,428	\$ -	-\$ 994,944	-\$ 240,101	-\$ 36,691	\$ -	-\$ 276,792	-\$ 718,152
	etc.		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	2055	Construction in Process	\$ 117,470	\$ 30,184	\$ -	\$ 147,654	\$ -		\$ -	\$ -	\$ 147,654
		Sub-Total	\$ 11,820,042	\$ 839,396	\$ 728,619	\$ 13,388,056	\$ 7,827,926	\$ 449,415	\$ 178,734	\$ 8,456,075	\$ 4,931,981
		Less Socialized				\$ -				\$ -	\$ -
		Less Other Non Rate-				\$ -				\$ -	\$ -
		Total PP&E	\$ 11,820,042	\$ 839,396	\$ 728,619	\$ 13,388,056	\$ 7,827,926	\$ 449,415	\$ 178,734	\$ 8,456,075	\$ 4,931,981
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)									
		Total					\$ 449,415				

Parry Sound ONLY

Year 2014 CGAAP - with no changes to policies

CCA Class	OEB	Description	Cost				Accumulated Depreciation				
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 372,627	\$ -	-\$ 152,519	\$ 220,108	\$ 186,813	\$ 27,360	\$ -	\$ 214,173	\$ 5,935
CEC	1612	Land Rights (Formally known as Account 1906 and 1806)	\$ 35,048		\$ -	\$ 35,048	\$ 34,748	\$ 20	\$ -	\$ 34,768	\$ 280
N/A	1805	Land	\$ 74,305		\$ -	\$ 74,305	\$ -		\$ -	\$ -	\$ 74,305
47	1808	Buildings	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 1,877,814	\$ 2,872	\$ -	\$ 1,880,686	\$ 1,185,610	\$ 34,972	\$ -	\$ 1,220,582	\$ 660,104
47	1825	Storage Battery Equipment	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 2,075,461	\$ 60,289	\$ -	\$ 2,135,750	\$ 1,272,655	\$ 50,816	\$ -	\$ 1,323,471	\$ 812,279
47	1835	Overhead Conductors & Devices	\$ 2,621,356	\$ 84,572	\$ -	\$ 2,705,929	\$ 1,834,698	\$ 78,572	\$ -	\$ 1,913,270	\$ 792,659
47	1840	Underground Conduit	\$ 621,639	\$ 485	\$ -	\$ 622,124	\$ 417,688	\$ 17,563	\$ -	\$ 435,251	\$ 186,873
47	1845	Underground Conductors & Devices	\$ 840,437		\$ -	\$ 840,437	\$ 541,393	\$ 24,135	\$ -	\$ 565,528	\$ 274,909
47	1850	Line Transformers	\$ 2,492,535	\$ 116,505	\$ -	\$ 2,609,039	\$ 1,703,139	\$ 56,456	\$ -	\$ 1,759,595	\$ 849,445
47	1855	Services (Overhead & Underground)	\$ 1,392,331	\$ 4,388	\$ -	\$ 1,396,719	\$ 1,012,926	\$ 32,539	\$ -	\$ 1,045,465	\$ 351,255
47	1860	Meters	\$ 1,173,225	\$ 175,414	\$ -	\$ 1,348,639	\$ 279,963	\$ 74,684	\$ -	\$ 354,647	\$ 993,993
47	1860	Meters (Smart Meters)	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
N/A	1905	Land	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ 116,598	\$ 24,942	\$ -	\$ 141,540	\$ -	\$ 14,154	\$ -	\$ 14,154	\$ 127,386
8	1915	Office Furniture & Equipment (10 years)	\$ 15,480		\$ -	\$ 15,480	\$ 8,378	\$ 2,554	\$ -	\$ 10,932	\$ 4,547
8	1915	Office Furniture & Equipment (5 years)	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 141,033	\$ -	-\$ 31,142	\$ 109,891	\$ 104,798	\$ 5,093	\$ -	\$ 109,891	-\$ 0
45	1920	Computer Equip.- Hardware(Post Mar. 22/04)	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
45.1	1920	Computer Equip.- Hardware(Post Mar. 19/07)	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 383,502	\$ 1,384	-\$ 9,000	\$ 375,886	\$ 148,691	\$ 36,944	\$ -	\$ 185,635	\$ 190,251
8	1935	Stores Equipment	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 1,955		\$ -	\$ 1,955	\$ 1,368	\$ 391	\$ -	\$ 1,759	\$ 195
47	1990	Other Tangible Property	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 994,944	-\$ 14,137	\$ -	-\$ 1,009,081	-\$ 276,792	-\$ 38,043	\$ -	-\$ 314,835	-\$ 694,246
	etc.		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	2055	Construction in Process	\$ 147,654	\$ 47,818	-\$ 195,472	\$ 0	\$ -		\$ -	\$ -	\$ 0
		Sub-Total	\$ 13,388,056	\$ 504,532	-\$ 388,132	\$ 13,504,455	\$ 8,456,075	\$ 418,210	\$ -	\$ 8,874,286	\$ 4,630,170
		Less Socialized				\$ -				\$ -	\$ -
		Less Other Non Rate-				\$ -				\$ -	\$ -
		Total PP&E	\$ 13,388,056	\$ 504,532	-\$ 388,132	\$ 13,504,455	\$ 8,456,075	\$ 418,210	\$ -	\$ 8,874,286	\$ 4,630,170
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)									
		Total					\$ 418,210				

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Year 2015 CGAAP - with no changes to policies

CCA Class	OEB	Description	Cost				Accumulated Depreciation				
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 220,108			\$ 220,108	\$ 214,173	\$ 4,612	\$ -	\$ 218,785	\$ 1,323
CEC	1612	Land Rights (Formally known as Account 1906 and 1806)	\$ 35,048			\$ 35,048	\$ 34,768	\$ 20	\$ -	\$ 34,788	\$ 260
N/A	1805	Land	\$ 74,305			\$ 74,305	\$ -		\$ -	\$ -	\$ 74,305
47	1808	Buildings	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 1,880,686			\$ 1,880,686	\$ 1,220,582	\$ 35,020	\$ -	\$ 1,255,603	\$ 625,083
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 2,135,750			\$ 2,135,750	\$ 1,323,471	\$ 52,021	\$ -	\$ 1,375,492	\$ 760,258
47	1835	Overhead Conductors & Devices	\$ 2,705,929			\$ 2,705,929	\$ 1,913,270	\$ 80,263	\$ -	\$ 1,993,533	\$ 712,396
47	1840	Underground Conduit	\$ 622,124			\$ 622,124	\$ 435,251	\$ 17,572	\$ -	\$ 452,824	\$ 169,300
47	1845	Underground Conductors & Devices	\$ 840,437			\$ 840,437	\$ 565,528	\$ 24,135	\$ -	\$ 589,663	\$ 250,774
47	1850	Line Transformers	\$ 2,609,039			\$ 2,609,039	\$ 1,759,595	\$ 58,786	\$ -	\$ 1,818,381	\$ 790,659
47	1855	Services (Overhead & Underground)	\$ 1,396,719			\$ 1,396,719	\$ 1,045,465	\$ 32,627	\$ -	\$ 1,078,092	\$ 318,628
47	1860	Meters	\$ 1,348,639			\$ 1,348,639	\$ 354,647	\$ 74,854	\$ -	\$ 429,501	\$ 919,139
47	1860	Meters (Smart Meters)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
N/A	1905	Land	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ 141,540			\$ 141,540	\$ 14,154	\$ 28,308	\$ -	\$ 42,462	\$ 99,078
8	1915	Office Furniture & Equipment (10 years)	\$ 15,480			\$ 15,480	\$ 10,932	\$ 1,548	\$ -	\$ 12,480	\$ 2,999
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 109,891			\$ 109,891	\$ 109,891	\$ -	\$ -	\$ 109,891	\$ -
45	1920	Computer Equip.- Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
45.1	1920	Computer Equip.- Hardware(Post Mar. 19/07)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 375,886			\$ 375,886	\$ 185,635	\$ 44,544	\$ -	\$ 230,179	\$ 145,707
8	1935	Stores Equipment	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 1,955			\$ 1,955	\$ 1,759	\$ 195	\$ -	\$ 1,955	\$ -
47	1990	Other Tangible Property	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 1,009,081			-\$ 1,009,081	-\$ 314,835	-\$ 38,325	\$ -	-\$ 353,160	-\$ 655,921
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	2055	Construction in Process	\$ 0			\$ 0	\$ -		\$ -	\$ -	\$ 0
		Sub-Total	\$ 13,504,455	\$ -	\$ -	\$ 13,504,455	\$ 8,874,286	\$ 416,182	\$ -	\$ 9,290,467	\$ 4,213,988
		Less Socialized Debt				\$ -				\$ -	\$ -
		Less Other Non Rate-				\$ -				\$ -	\$ -
		Total PP&E	\$ 13,504,455	\$ -	\$ -	\$ 13,504,455	\$ 8,874,286	\$ 416,182	\$ -	\$ 9,290,467	\$ 4,213,988
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)									
		Total					\$ 416,182				

Parry Sound ONLY

Year 2016 CGAAP - with no changes to policies

CCA Class	OEB	Description	Cost				Accumulated Depreciation				
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 220,108			\$ 220,108	\$ 218,785	\$ 1,112	\$ -	\$ 219,897	\$ 211
CEC	1612	Land Rights (Formally known as Account 1906 and 1806)	\$ 35,048			\$ 35,048	\$ 34,788	\$ 20	\$ -	\$ 34,808	\$ 240
N/A	1805	Land	\$ 74,305			\$ 74,305	\$ -		\$ -	\$ -	\$ 74,305
47	1808	Buildings	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 1,880,686			\$ 1,880,686	\$ 1,255,603	\$ 35,020	\$ -	\$ 1,290,623	\$ 590,063
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 2,135,750			\$ 2,135,750	\$ 1,375,492	\$ 52,021	\$ -	\$ 1,427,514	\$ 708,237
47	1835	Overhead Conductors & Devices	\$ 2,705,929			\$ 2,705,929	\$ 1,993,533	\$ 32,309	\$ -	\$ 2,025,842	\$ 680,087
47	1840	Underground Conduit	\$ 622,124			\$ 622,124	\$ 452,824	\$ 17,572	\$ -	\$ 470,396	\$ 151,728
47	1845	Underground Conductors & Devices	\$ 840,437			\$ 840,437	\$ 589,663	\$ 24,135	\$ -	\$ 613,798	\$ 226,639
47	1850	Line Transformers	\$ 2,609,039			\$ 2,609,039	\$ 1,818,381	\$ 58,786	\$ -	\$ 1,877,166	\$ 731,873
47	1855	Services (Overhead & Underground)	\$ 1,396,719			\$ 1,396,719	\$ 1,078,092	\$ 32,627	\$ -	\$ 1,110,719	\$ 286,001
47	1860	Meters	\$ 1,348,639			\$ 1,348,639	\$ 429,501	\$ 74,854	\$ -	\$ 504,355	\$ 844,284
47	1860	Meters (Smart Meters)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
N/A	1905	Land	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ 141,540			\$ 141,540	\$ 42,462	\$ 28,308	\$ -	\$ 70,770	\$ 70,770
8	1915	Office Furniture & Equipment (10 years)	\$ 15,480			\$ 15,480	\$ 12,480	\$ 542	\$ -	\$ 13,022	\$ 2,458
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 109,891			\$ 109,891	\$ 109,891	\$ -	\$ -	\$ 109,891	\$ -
45	1920	Computer Equip.- Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
45.1	1920	Computer Equip.- Hardware(Post Mar. 19/07)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 375,886			\$ 375,886	\$ 230,179	\$ 43,144	\$ -	\$ 273,322	\$ 102,563
8	1935	Stores Equipment	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 1,955			\$ 1,955	\$ 1,955	\$ -	\$ -	\$ 1,955	\$ -
47	1990	Other Tangible Property	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 1,009,081			-\$ 1,009,081	-\$ 353,160	-\$ 38,325	\$ -	-\$ 391,486	-\$ 617,595
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	2055	Construction in Process	\$ 0			\$ 0	\$ -		\$ -	\$ -	\$ 0
		Sub-Total	\$ 13,504,455	\$ -	\$ -	\$ 13,504,455	\$ 9,290,467	\$ 362,125	\$ -	\$ 9,652,593	\$ 3,851,863
		Less Socialized				\$ -				\$ -	\$ -
		Less Other Non Rate-				\$ -				\$ -	\$ -
		Total PP&E	\$ 13,504,455	\$ -	\$ -	\$ 13,504,455	\$ 9,290,467	\$ 362,125	\$ -	\$ 9,652,593	\$ 3,851,863
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)									
		Total					\$ 362,125				

Parry Sound ONLY

Year 2017 CGAAP - with no changes to policies

CCA Class	OEB	Description	Cost				Accumulated Depreciation				
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 220,108			\$ 220,108	\$ 219,897	\$ 211	\$ -	\$ 220,108	\$ - 0
CEC	1612	Land Rights (Formally known as Account 1906 and 1806)	\$ 35,048			\$ 35,048	\$ 34,808	\$ 20	\$ -	\$ 34,828	\$ 220
N/A	1805	Land	\$ 74,305			\$ 74,305	\$ -		\$ -	\$ -	\$ 74,305
47	1808	Buildings	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 1,880,686			\$ 1,880,686	\$ 1,290,623	\$ 35,020	\$ -	\$ 1,325,643	\$ 555,043
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 2,135,750			\$ 2,135,750	\$ 1,427,514	\$ 52,021	\$ -	\$ 1,479,535	\$ 656,215
47	1835	Overhead Conductors & Devices	\$ 2,705,929			\$ 2,705,929	\$ 2,025,842	\$ 32,309	\$ -	\$ 2,058,151	\$ 647,778
47	1840	Underground Conduit	\$ 622,124			\$ 622,124	\$ 470,396	\$ 17,572	\$ -	\$ 487,968	\$ 134,156
47	1845	Underground Conductors & Devices	\$ 840,437			\$ 840,437	\$ 613,798	\$ 24,135	\$ -	\$ 637,933	\$ 202,504
47	1850	Line Transformers	\$ 2,609,039			\$ 2,609,039	\$ 1,877,166	\$ 58,786	\$ -	\$ 1,935,952	\$ 673,087
47	1855	Services (Overhead & Underground)	\$ 1,396,719			\$ 1,396,719	\$ 1,110,719	\$ 32,627	\$ -	\$ 1,143,346	\$ 253,374
47	1860	Meters	\$ 1,348,639			\$ 1,348,639	\$ 504,355	\$ 74,854	\$ -	\$ 579,209	\$ 769,430
47	1860	Meters (Smart Meters)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
N/A	1905	Land	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ 141,540			\$ 141,540	\$ 70,770	\$ 28,308	\$ -	\$ 99,078	\$ 42,462
8	1915	Office Furniture & Equipment (10 years)	\$ 15,480			\$ 15,480	\$ 13,022	\$ 542	\$ -	\$ 13,564	\$ 1,916
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 109,891			\$ 109,891	\$ 109,891	\$ -	\$ -	\$ 109,891	\$ - 0
45	1920	Computer Equip.- Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
45.1	1920	Computer Equip.- Hardware(Post Mar. 19/07)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 375,886			\$ 375,886	\$ 273,322	\$ 43,144	\$ -	\$ 316,466	\$ 59,419
8	1935	Stores Equipment	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 1,955			\$ 1,955	\$ 1,955	\$ -	\$ -	\$ 1,955	\$ - 0
47	1990	Other Tangible Property	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 1,009,081			-\$ 1,009,081	-\$ 391,486	-\$ 38,325	\$ -	-\$ 429,811	-\$ 579,270
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	2055	Construction in Process	\$ 0			\$ 0	\$ -		\$ -	\$ -	\$ 0
		Sub-Total	\$ 13,504,455	\$ -	\$ -	\$ 13,504,455	\$ 9,652,593	\$ 361,224	\$ -	\$ 10,013,817	\$ 3,490,638
		Less Socialized				\$ -				\$ -	\$ -
		Less Other Non Rate-				\$ -				\$ -	\$ -
		Total PP&E	\$ 13,504,455	\$ -	\$ -	\$ 13,504,455	\$ 9,652,593	\$ 361,224	\$ -	\$ 10,013,817	\$ 3,490,638
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)									
		Total					\$ 361,224				

Parry Sound ONLY

Year 2018 CGAAP - with no changes to policies

CCA Class	OEB	Description	Cost				Accumulated Depreciation				
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 220,108			\$ 220,108	\$ 220,108	\$ -	\$ -	\$ 220,108	\$ -
CEC	1612	Land Rights (Formally known as Account 1906 and 1806)	\$ 35,048			\$ 35,048	\$ 34,828	\$ 20	\$ -	\$ 34,848	\$ 200
N/A	1805	Land	\$ 74,305			\$ 74,305	\$ -		\$ -	\$ -	\$ 74,305
47	1808	Buildings	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 1,880,686			\$ 1,880,686	\$ 1,325,643	\$ 35,020	\$ -	\$ 1,360,664	\$ 520,022
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 2,135,750			\$ 2,135,750	\$ 1,479,535	\$ 52,021	\$ -	\$ 1,531,557	\$ 604,194
47	1835	Overhead Conductors & Devices	\$ 2,705,929			\$ 2,705,929	\$ 2,058,151	\$ 32,309	\$ -	\$ 2,090,460	\$ 615,469
47	1840	Underground Conduit	\$ 622,124			\$ 622,124	\$ 487,968	\$ 17,572	\$ -	\$ 505,541	\$ 116,583
47	1845	Underground Conductors & Devices	\$ 840,437			\$ 840,437	\$ 637,933	\$ 24,135	\$ -	\$ 662,068	\$ 178,369
47	1850	Line Transformers	\$ 2,609,039			\$ 2,609,039	\$ 1,935,952	\$ 58,786	\$ -	\$ 1,994,738	\$ 614,301
47	1855	Services (Overhead & Underground)	\$ 1,396,719			\$ 1,396,719	\$ 1,143,346	\$ 32,627	\$ -	\$ 1,175,973	\$ 220,747
47	1860	Meters	\$ 1,348,639			\$ 1,348,639	\$ 579,209	\$ 74,854	\$ -	\$ 654,063	\$ 694,576
47	1860	Meters (Smart Meters)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
N/A	1905	Land	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ 141,540			\$ 141,540	\$ 99,078	\$ 28,308	\$ -	\$ 127,386	\$ 14,154
8	1915	Office Furniture & Equipment (10 years)	\$ 15,480			\$ 15,480	\$ 13,564	\$ 542	\$ -	\$ 14,106	\$ 1,374
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 109,891			\$ 109,891	\$ 109,891	\$ -	\$ -	\$ 109,891	\$ -
45	1920	Computer Equip.- Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
45.1	1920	Computer Equip.- Hardware(Post Mar. 19/07)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 375,886			\$ 375,886	\$ 316,466	\$ 29,081	\$ -	\$ 345,548	\$ 30,338
8	1935	Stores Equipment	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 1,955			\$ 1,955	\$ 1,955	\$ -	\$ -	\$ 1,955	\$ -
47	1990	Other Tangible Property	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 1,009,081			-\$ 1,009,081	-\$ 429,811	-\$ 38,325	\$ -	-\$ 468,136	-\$ 540,945
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	2055	Construction in Process	\$ 0			\$ 0	\$ -		\$ -	\$ -	\$ 0
		Sub-Total	\$ 13,504,455	\$ -	\$ -	\$ 13,504,455	\$ 10,013,817	\$ 346,951	\$ -	\$ 10,360,768	\$ 3,143,687
		Less Socialized Debt				\$ -				\$ -	\$ -
		Less Other Non Rate-				\$ -				\$ -	\$ -
		Total PP&E	\$ 13,504,455	\$ -	\$ -	\$ 13,504,455	\$ 10,013,817	\$ 346,951	\$ -	\$ 10,360,768	\$ 3,143,687
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)									
		Total					\$ 346,951				

Parry Sound ONLY

Year 2013 CGAAP - with changes to policies

CCA Class	OEB	Description	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)	\$ 221,365	\$ 151,262	\$ -	\$ 372,627	\$ 121,290	\$ 65,523	\$ -	\$ 186,813	\$ 185,814
CEC	1612	Land Rights (Formally known as Account 1906 and 1806)	\$ 35,048		\$ -	\$ 35,048	\$ 34,728	\$ 20	\$ -	\$ 34,748	\$ 300
N/A	1805	Land	\$ 74,305		\$ -	\$ 74,305	\$ -	\$ -	\$ -	\$ -	\$ 74,305
47	1808	Buildings	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 1,845,851	\$ 31,963	\$ -	\$ 1,877,814	\$ 1,151,218	\$ 24,130	\$ -	\$ 1,175,348	\$ 702,466
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 1,047,534	\$ 67,610	\$ -	\$ 1,115,144	\$ 264,080	\$ 47,862	\$ -	\$ 311,942	\$ 803,202
47	1835	Overhead Conductors & Devices	\$ 1,233,429	\$ 67,590	\$ -	\$ 1,301,019	\$ 436,306	\$ 36,803	\$ -	\$ 473,109	\$ 827,910
47	1840	Underground Conduit	\$ 429,654	\$ 22,153	\$ -	\$ 451,807	\$ 230,746	\$ 8,590	\$ -	\$ 239,336	\$ 212,471
47	1845	Underground Conductors & Devices	\$ 399,631	\$ 28,045	\$ -	\$ 427,676	\$ 105,058	\$ 18,856	\$ -	\$ 123,913	\$ 303,763
47	1850	Line Transformers	\$ 1,943,974	\$ 39,422	\$ -	\$ 1,983,395	\$ 1,140,662	\$ 50,053	\$ -	\$ 1,190,716	\$ 792,679
47	1855	Services (Overhead & Underground)	\$ 1,358,705	\$ 33,627	\$ -	\$ 1,392,331	\$ 981,147	\$ 29,111	\$ -	\$ 1,010,257	\$ 382,074
47	1860	Meters	\$ 284,142	\$ 160,465	\$ 728,619	\$ 1,173,225	\$ 92,250	\$ 74,087	\$ 113,625	\$ 279,962	\$ 893,263
47	1860	Meters (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ 47,252	\$ 69,346	\$ -	\$ 116,598	\$ -	\$ -	\$ -	\$ -	\$ 116,598
8	1915	Office Furniture & Equipment (10 years)	\$ 15,480	\$ -	\$ -	\$ 15,480	\$ 5,824	\$ 2,554	\$ -	\$ 8,378	\$ 7,102
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 40,469	\$ 100,564	\$ -	\$ 141,033	\$ 22,772	\$ 16,917	\$ 65,109	\$ 104,798	\$ 36,235
45	1920	Computer Equip.- Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45.1	1920	Computer Equip.- Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 292,909	\$ 90,593	\$ -	\$ 383,502	\$ 108,582	\$ 40,109	\$ -	\$ 148,691	\$ 234,811
8	1935	Stores Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 1,955	\$ -	\$ -	\$ 1,955	\$ 977	\$ 391	\$ -	\$ 1,368	\$ 586
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ 941,516	\$ 53,428	\$ -	\$ 994,944	\$ 240,101	\$ 20,108	\$ -	\$ 260,209	\$ 734,735
	etc.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	etc.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	etc.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2055	Construction in Process	\$ 117,470	\$ 30,184	\$ -	\$ 147,654	\$ -	\$ -	\$ -	\$ -	\$ 147,654
		Sub-Total	\$ 8,447,655	\$ 839,396	\$ 728,619	\$ 10,015,670	\$ 4,455,540	\$ 394,898	\$ 178,734	\$ 5,029,172	\$ 4,986,498
		Less Socialized Receivable Equity				\$ -				\$ -	\$ -
		Less Other Non Rate-				\$ -				\$ -	\$ -
		Total PP&E	\$ 8,447,655	\$ 839,396	\$ 728,619	\$ 10,015,670	\$ 4,455,540	\$ 394,898	\$ 178,734	\$ 5,029,172	\$ 4,986,498
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)									
		Total					\$ 394,898				

Parry Sound ONLY

Year 2014 CGAAP - with changes to policies

CCA Class	OEB	Description	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)	\$ 372,627	\$ -	\$ 152,519	\$ 220,108	\$ 186,813	\$ 27,360	\$ -	\$ 214,173	\$ 5,935
CEC	1612	Land Rights (Formally known as Account 1906 and 1806)	\$ 35,048		\$ -	\$ 35,048	\$ 34,748	\$ 20	\$ -	\$ 34,768	\$ 280
N/A	1805	Land	\$ 74,305		\$ -	\$ 74,305	\$ -		\$ -	\$ -	\$ 74,305
47	1808	Buildings	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 1,877,814	\$ 2,872	\$ -	\$ 1,880,686	\$ 1,175,348	\$ 23,311	\$ -	\$ 1,198,660	\$ 682,027
47	1825	Storage Battery Equipment	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 1,115,144	\$ 60,289	\$ -	\$ 1,175,433	\$ 311,942	\$ 49,283	\$ -	\$ 361,226	\$ 814,207
47	1835	Overhead Conductors & Devices	\$ 1,301,019	\$ 84,572	\$ -	\$ 1,385,592	\$ 473,109	\$ 38,071	\$ -	\$ 511,181	\$ 874,411
47	1840	Underground Conduit	\$ 451,807	\$ 485	\$ -	\$ 452,292	\$ 239,336	\$ 8,873	\$ -	\$ 248,209	\$ 204,083
47	1845	Underground Conductors & Devices	\$ 427,676		\$ -	\$ 427,676	\$ 123,913	\$ 19,167	\$ -	\$ 143,081	\$ 284,595
47	1850	Line Transformers	\$ 1,983,395	\$ 116,505	\$ -	\$ 2,099,900	\$ 1,190,716	\$ 52,002	\$ -	\$ 1,242,718	\$ 857,182
47	1855	Services (Overhead & Underground)	\$ 1,392,331	\$ 4,388	\$ -	\$ 1,396,719	\$ 1,010,257	\$ 10,072	\$ -	\$ 1,020,329	\$ 376,390
47	1860	Meters	\$ 1,173,225	\$ 175,414	\$ -	\$ 1,348,639	\$ 279,962	\$ 74,684	\$ -	\$ 354,646	\$ 993,993
47	1860	Meters (Smart Meters)	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
N/A	1905	Land	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ 116,598	\$ 24,942	\$ -	\$ 141,540	\$ -	\$ 14,154	\$ -	\$ 14,154	\$ 127,386
8	1915	Office Furniture & Equipment (10 years)	\$ 15,480		\$ -	\$ 15,480	\$ 8,378	\$ 2,554	\$ -	\$ 10,932	\$ 4,547
8	1915	Office Furniture & Equipment (5 years)	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 141,033	\$ -	\$ 31,142	\$ 109,891	\$ 104,798	\$ 5,093	\$ -	\$ 109,891	\$ 0
45	1920	Computer Equip.- Hardware(Post Mar. 22/04)	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
45.1	1920	Computer Equip.- Hardware(Post Mar. 19/07)	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 383,502	\$ 1,384	\$ 9,000	\$ 375,886	\$ 148,691	\$ 36,944	\$ -	\$ 185,635	\$ 190,251
8	1935	Stores Equipment	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 1,955		\$ -	\$ 1,955	\$ 1,368	\$ 391	\$ -	\$ 1,759	\$ 195
47	1990	Other Tangible Property	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ 994,944	\$ 14,137	\$ -	\$ 1,009,081	\$ 260,209	\$ 20,903	\$ -	\$ 281,112	\$ 727,969
	etc.		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	2055	Construction in Process	\$ 147,654	\$ 47,818	\$ 195,472	\$ 0	\$ -		\$ -	\$ -	\$ 0
		Sub-Total	\$ 10,015,670	\$ 504,532	\$ 388,132	\$ 10,132,069	\$ 5,029,172	\$ 341,078	\$ -	\$ 5,370,250	\$ 4,761,819
		Less Socialized Receivable Equity				\$ -				\$ -	\$ -
		Less Other Non Rate-				\$ -				\$ -	\$ -
		Total PP&E	\$ 10,015,670	\$ 504,532	\$ 388,132	\$ 10,132,069	\$ 5,029,172	\$ 341,078	\$ -	\$ 5,370,250	\$ 4,761,819
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)									
		Total					\$ 341,078				

Parry Sound ONLY

Year 2015 CGAAP - with changes to policies

CCA Class	OEB	Description	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)	\$ 220,108			\$ 220,108	\$ 214,173	\$ 4,612	\$ -	\$ 218,785	\$ 1,323
CEC	1612	Land Rights (Formally known as Account 1906 and 1806)	\$ 35,048			\$ 35,048	\$ 34,768	\$ 20	\$ -	\$ 34,788	\$ 260
N/A	1805	Land	\$ 74,305			\$ 74,305	\$ -		\$ -	\$ -	\$ 74,305
47	1808	Buildings	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 1,880,686			\$ 1,880,686	\$ 1,198,660	\$ 23,347	\$ -	\$ 1,222,007	\$ 658,679
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 1,175,433			\$ 1,175,433	\$ 361,226	\$ 49,953	\$ -	\$ 411,179	\$ 764,254
47	1835	Overhead Conductors & Devices	\$ 1,385,592			\$ 1,385,592	\$ 511,181	\$ 38,776	\$ -	\$ 549,957	\$ 835,635
47	1840	Underground Conduit	\$ 452,292			\$ 452,292	\$ 248,209	\$ 8,879	\$ -	\$ 257,089	\$ 195,203
47	1845	Underground Conductors & Devices	\$ 427,676			\$ 427,676	\$ 143,081	\$ 19,167	\$ -	\$ 162,248	\$ 265,428
47	1850	Line Transformers	\$ 2,099,900			\$ 2,099,900	\$ 1,242,718	\$ 53,459	\$ -	\$ 1,296,177	\$ 803,723
47	1855	Services (Overhead & Underground)	\$ 1,396,719			\$ 1,396,719	\$ 1,020,329	\$ 11,343	\$ -	\$ 1,031,673	\$ 365,047
47	1860	Meters	\$ 1,348,639			\$ 1,348,639	\$ 354,646	\$ 74,854	\$ -	\$ 429,500	\$ 919,139
47	1860	Meters (Smart Meters)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
N/A	1905	Land	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ 141,540			\$ 141,540	\$ 14,154	\$ 28,308	\$ -	\$ 42,462	\$ 99,078
8	1915	Office Furniture & Equipment (10 years)	\$ 15,480			\$ 15,480	\$ 10,932	\$ 1,548	\$ -	\$ 12,480	\$ 2,999
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 109,891			\$ 109,891	\$ 109,891	\$ -	\$ -	\$ 109,891	\$ 0
45	1920	Computer Equip.- Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
45.1	1920	Computer Equip.- Hardware(Post Mar. 19/07)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 375,886			\$ 375,886	\$ 185,635	\$ 44,544	\$ -	\$ 230,178	\$ 145,707
8	1935	Stores Equipment	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 1,955			\$ 1,955	\$ 1,759	\$ 195	\$ -	\$ 1,955	\$ 0
47	1990	Other Tangible Property	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ 1,009,081			\$ 1,009,081	\$ 281,112	\$ 21,069	\$ -	\$ 302,182	\$ 706,899
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	2055	Construction in Process	\$ 0			\$ 0	\$ -		\$ -	\$ -	\$ 0
		Sub-Total	\$ 10,132,069	\$ -	\$ -	\$ 10,132,069	\$ 5,370,250	\$ 337,937	\$ -	\$ 5,708,187	\$ 4,423,882
		Less Socialized				\$ -				\$ -	\$ -
		Less Other Non Rate-				\$ -				\$ -	\$ -
		Total PP&E	\$ 10,132,069	\$ -	\$ -	\$ 10,132,069	\$ 5,370,250	\$ 337,937	\$ -	\$ 5,708,187	\$ 4,423,882
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)									
		Total					\$ 337,937				

CCA Class	OEB	Description	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)	\$ 220,108			\$ 220,108	\$ 218,785	\$ 1,112	\$ -	\$ 219,897	\$ 211
CEC	1612	Land Rights (Formally known as Account 1906 and 1806)	\$ 35,048			\$ 35,048	\$ 34,788	\$ 20	\$ -	\$ 34,808	\$ 240
N/A	1805	Land	\$ 74,305			\$ 74,305	\$ -		\$ -	\$ -	\$ 74,305
47	1808	Buildings	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 1,880,686			\$ 1,880,686	\$ 1,222,007	\$ 23,347	\$ -	\$ 1,245,354	\$ 635,332
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 1,175,433			\$ 1,175,433	\$ 411,179	\$ 49,953	\$ -	\$ 461,132	\$ 714,301
47	1835	Overhead Conductors & Devices	\$ 1,385,592			\$ 1,385,592	\$ 549,957	\$ 38,776	\$ -	\$ 588,733	\$ 796,859
47	1840	Underground Conduit	\$ 452,292			\$ 452,292	\$ 257,089	\$ 8,879	\$ -	\$ 265,968	\$ 186,324
47	1845	Underground Conductors & Devices	\$ 427,676			\$ 427,676	\$ 162,248	\$ 19,167	\$ -	\$ 181,415	\$ 246,261
47	1850	Line Transformers	\$ 2,099,900			\$ 2,099,900	\$ 1,296,177	\$ 53,459	\$ -	\$ 1,349,636	\$ 750,264
47	1855	Services (Overhead & Underground)	\$ 1,396,719			\$ 1,396,719	\$ 1,031,673	\$ 11,343	\$ -	\$ 1,043,016	\$ 353,703
47	1860	Meters	\$ 1,348,639			\$ 1,348,639	\$ 429,500	\$ 74,854	\$ -	\$ 504,355	\$ 844,285
47	1860	Meters (Smart Meters)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
N/A	1905	Land	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ 141,540			\$ 141,540	\$ 42,462	\$ 28,308	\$ -	\$ 70,770	\$ 70,770
8	1915	Office Furniture & Equipment (10 years)	\$ 15,480			\$ 15,480	\$ 12,480	\$ 542	\$ -	\$ 13,022	\$ 2,458
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 109,891			\$ 109,891	\$ 109,891	\$ -	\$ -	\$ 109,891	\$ 0
45	1920	Computer Equip.- Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
45.1	1920	Computer Equip.- Hardware(Post Mar. 19/07)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 375,886			\$ 375,886	\$ 230,178	\$ 43,144	\$ -	\$ 273,322	\$ 102,563
8	1935	Stores Equipment	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 1,955			\$ 1,955	\$ 1,955		\$ -	\$ 1,955	\$ 0
47	1990	Other Tangible Property	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ 1,009,081			\$ 1,009,081	\$ 302,182	\$ 21,069	\$ -	\$ 323,251	\$ 685,830
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	2055	Construction in Process	\$ 0			\$ 0	\$ -		\$ -	\$ -	\$ 0
		Sub-Total	\$ 10,132,069	\$ -	\$ -	\$ 10,132,069	\$ 5,708,187	\$ 331,836	\$ -	\$ 6,040,023	\$ 4,092,046
		Less Socialized									
		Reasonable Form									
		Less Other Non Rate-									
		Total PP&E	\$ 10,132,069	\$ -	\$ -	\$ 10,132,069	\$ 5,708,187	\$ 331,836	\$ -	\$ 6,040,023	\$ 4,092,046
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)									
		Total					\$ 331,836				

Parry Sound ONLY

Year 2017 CGAAP - with changes to policies

CCA Class	OEB	Description	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)	\$ 220,108			\$ 220,108	\$ 219,897	\$ 211	\$ -	\$ 220,108	\$ -
CEC	1612	Land Rights (Formally known as Account 1906 and 1806)	\$ 35,048			\$ 35,048	\$ 34,808	\$ 20	\$ -	\$ 34,828	\$ 220
N/A	1805	Land	\$ 74,305			\$ 74,305	\$ -		\$ -	\$ -	\$ 74,305
47	1808	Buildings	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 1,880,686			\$ 1,880,686	\$ 1,245,354	\$ 23,347	\$ -	\$ 1,268,701	\$ 611,985
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 1,175,433			\$ 1,175,433	\$ 461,132	\$ 49,953	\$ -	\$ 511,085	\$ 664,348
47	1835	Overhead Conductors & Devices	\$ 1,385,592			\$ 1,385,592	\$ 588,733	\$ 38,776	\$ -	\$ 627,509	\$ 758,082
47	1840	Underground Conduit	\$ 452,292			\$ 452,292	\$ 265,968	\$ 8,879	\$ -	\$ 274,847	\$ 177,445
47	1845	Underground Conductors & Devices	\$ 427,676			\$ 427,676	\$ 181,415	\$ 19,167	\$ -	\$ 200,582	\$ 227,094
47	1850	Line Transformers	\$ 2,099,900			\$ 2,099,900	\$ 1,349,636	\$ 53,459	\$ -	\$ 1,403,095	\$ 696,805
47	1855	Services (Overhead & Underground)	\$ 1,396,719			\$ 1,396,719	\$ 1,043,016	\$ 11,343	\$ -	\$ 1,054,359	\$ 342,360
47	1860	Meters	\$ 1,348,639			\$ 1,348,639	\$ 504,355	\$ 74,854	\$ -	\$ 579,209	\$ 769,431
47	1860	Meters (Smart Meters)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
N/A	1905	Land	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ 141,540			\$ 141,540	\$ 70,770	\$ 28,308	\$ -	\$ 99,078	\$ 42,462
8	1915	Office Furniture & Equipment (10 years)	\$ 15,480			\$ 15,480	\$ 13,022	\$ 542	\$ -	\$ 13,564	\$ 1,916
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 109,891			\$ 109,891	\$ 109,891	\$ -	\$ -	\$ 109,891	\$ 0
45	1920	Computer Equip.- Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
45.1	1920	Computer Equip.- Hardware(Post Mar. 19/07)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 375,886			\$ 375,886	\$ 273,322	\$ 43,144	\$ -	\$ 316,466	\$ 59,420
8	1935	Stores Equipment	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 1,955			\$ 1,955	\$ 1,955		\$ -	\$ 1,955	\$ 0
47	1990	Other Tangible Property	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ 1,009,081			\$ 1,009,081	\$ 323,251	\$ 21,069	\$ -	\$ 344,320	\$ 664,761
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	2055	Construction in Process	\$ 0			\$ 0	\$ -		\$ -	\$ -	\$ 0
		Sub-Total	\$ 10,132,069	\$ -	\$ -	\$ 10,132,069	\$ 6,040,023	\$ 330,935	\$ -	\$ 6,370,957	\$ 3,761,112
		Less Socialized Receivable Equity				\$ -				\$ -	\$ -
		Less Other Non Rate-				\$ -				\$ -	\$ -
		Total PP&E	\$ 10,132,069	\$ -	\$ -	\$ 10,132,069	\$ 6,040,023	\$ 330,935	\$ -	\$ 6,370,957	\$ 3,761,112
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)									
		Total					\$ 330,935				

CCA Class	OEB	Description	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)	\$ 220,108			\$ 220,108	\$ 220,108	\$ -	\$ -	\$ 220,108	\$ -
CEC	1612	Land Rights (Formally known as Account 1906 and 1806)	\$ 35,048			\$ 35,048	\$ 34,828	\$ 20	\$ -	\$ 34,848	\$ 200
N/A	1805	Land	\$ 74,305			\$ 74,305	\$ -		\$ -	\$ -	\$ 74,305
47	1808	Buildings	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 1,880,686			\$ 1,880,686	\$ 1,268,701	\$ 23,347	\$ -	\$ 1,292,049	\$ 588,637
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 1,175,433			\$ 1,175,433	\$ 511,085	\$ 49,953	\$ -	\$ 561,038	\$ 614,395
47	1835	Overhead Conductors & Devices	\$ 1,385,592			\$ 1,385,592	\$ 627,509	\$ 38,776	\$ -	\$ 666,286	\$ 719,306
47	1840	Underground Conduit	\$ 452,292			\$ 452,292	\$ 274,847	\$ 8,879	\$ -	\$ 283,726	\$ 168,566
47	1845	Underground Conductors & Devices	\$ 427,676			\$ 427,676	\$ 200,582	\$ 19,167	\$ -	\$ 219,749	\$ 207,927
47	1850	Line Transformers	\$ 2,099,900			\$ 2,099,900	\$ 1,403,095	\$ 53,459	\$ -	\$ 1,456,553	\$ 643,346
47	1855	Services (Overhead & Underground)	\$ 1,396,719			\$ 1,396,719	\$ 1,054,359	\$ 11,343	\$ -	\$ 1,065,703	\$ 331,017
47	1860	Meters	\$ 1,348,639			\$ 1,348,639	\$ 579,209	\$ 74,854	\$ -	\$ 654,063	\$ 694,577
47	1860	Meters (Smart Meters)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
N/A	1905	Land	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
13	1910	Leasehold Improvements	\$ 141,540			\$ 141,540	\$ 99,078	\$ 28,308	\$ -	\$ 127,386	\$ 14,154
8	1915	Office Furniture & Equipment (10 years)	\$ 15,480			\$ 15,480	\$ 13,564	\$ 542	\$ -	\$ 14,106	\$ 1,374
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 109,891			\$ 109,891	\$ 109,891	\$ -	\$ -	\$ 109,891	\$ 0
45	1920	Computer Equip.- Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
45.1	1920	Computer Equip.- Hardware(Post Mar. 19/07)	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 375,886			\$ 375,886	\$ 316,466	\$ 29,081	\$ -	\$ 345,547	\$ 30,338
8	1935	Stores Equipment	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 1,955			\$ 1,955	\$ 1,955		\$ -	\$ 1,955	\$ 0
47	1990	Other Tangible Property	\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ 1,009,081			\$ 1,009,081	\$ 344,320	\$ 21,069	\$ -	\$ 365,390	\$ 643,691
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	etc.		\$ -			\$ -	\$ -		\$ -	\$ -	\$ -
	2055	Construction in Process	\$ 0			\$ 0	\$ -		\$ -	\$ -	\$ 0
		Sub-Total	\$ 10,132,069	\$ -	\$ -	\$ 10,132,069	\$ 6,370,957	\$ 316,661	\$ -	\$ 6,687,618	\$ 3,444,451
		Less Socialized Receivable Equity				\$ -				\$ -	\$ -
		Less Other Non Rate-				\$ -				\$ -	\$ -
		Total PP&E	\$ 10,132,069	\$ -	\$ -	\$ 10,132,069	\$ 6,370,957	\$ 316,661	\$ -	\$ 6,687,618	\$ 3,444,451
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)									
		Total					\$ 316,661				