

FINAL CONTINUITY SCHEDULE

Year		2015 MIFRS	2016 MIFRS	2017 MIFRS	2018 MIFRS	2019 MIFRS	2020 MIFRS
Gross Assets	Opening	150,897,924	159,147,935	166,891,220	173,161,294	180,024,700	192,209,610
	Additions	10,773,665	8,652,454	7,153,385	7,237,996	11,257,664	8,485,738
	Disposals	- 2,523,654	- 909,169	- 883,311	- 374,589	927,246	-
Work in Progress	Opening	2,531,965	2,490,144	2,444,535	2,626,920	4,829,895	1,856,895
Work in Progress	Additions	- 41,821	- 45,609	182,385	2,202,976	- 2,973,000	-
Work in Progress	Closing	2,490,144	2,444,535	2,626,920	4,829,895	1,856,895	1,856,895
	Closing	161,638,079	169,335,755	175,788,213	184,854,595	194,066,505	202,552,243

Year		2015 MIFRS	2016 MIFRS	2017 MIFRS	2018 MIFRS	2019 MIFRS	2020 MIFRS
Accumulated Depreciation	Opening	62,079,397	63,226,163	65,970,163	69,079,764	72,719,034	76,945,669
	Additions	3,415,760	3,646,029	3,785,987	3,986,777	4,195,204	4,497,643
	Disposals	- 2,268,994	- 902,028	- 676,387	- 347,507	31,431	-
	Closing	63,226,163	65,970,163	69,079,764	72,719,034	76,945,669	81,443,312
Net Book Value		98,411,916	103,365,591	106,708,449	112,135,561	117,120,836	121,108,931

RRR Net Book Value Integrity Check		- 161,699,757	- 169,421,013	- 175,899,233	- 184,982,293	- 194,211,769	- 202,716,775
Net Book Value Integrity Check - diff		- 61,679	- 85,259	- 111,019	- 127,698	- 145,264	- 164,532
RRR Depreciation Expense Integrity Check (5705 + 5715)		- 3,136,802	- 3,326,205	- 3,438,399	- 3,600,160	- 3,796,858	- 4,043,341
Fully Allocated Depreciation		- 278,958	- 319,824	- 347,589	- 386,617	- 398,346	- 454,302
Net Book Value Integrity Check - diff		- 0	-	-	0	-	-
RRR Accumulated Depreciation Integrity Check (2105 + 2120)		- 63,287,841	- 66,055,422	- 69,190,783	- 72,846,732	- 77,090,933	- 81,607,844
Depreciation Exp Integrity Check - diff		- 61,679	- 85,259	- 111,019	- 127,698	- 145,264	- 164,532

OEB 1995 is reported in OEB RRR filings net of accumulated depreciation. Differences noted above are equal to the accumulated depreciation on this account.

Fixed Asset Continuity Schedule

Year 2015 MIFRS

CCA Class	OEB	Description	Cost			
			Opening Balance	Additions	Disposals	Closing Balance
12	1611	Computer Software (Formally known as Account 1925) - 5 yr	\$ 966,807	\$ 9,516	\$ -	\$ 976,323
12	1611A	Computer Software (Formally known as Account 1925) - 10 yr	\$ 1,540,526	\$ 174,910	\$ -	\$ 1,715,436
47	1612	Land Rights (Formally known as Account 1906 and 1806)	\$ 20,627,854	\$ 105,561	\$ -	\$ 20,733,415
N/A	1805	Land	\$ 568,413	\$ 54,756	\$ -	\$ 623,169
47	1808	Buildings - Fixtures	\$ 813,813	\$ 383,886	\$ -	\$ 1,197,700
47	1808A	Buildings - Components	\$ 229,908	\$ 96,785	\$ -	\$ 326,693
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 Kv - Stns	\$ 9,890,514	\$ 2,335,622	\$ -	\$ 12,226,135
47	1820A	Distribution Station Equipment <50 kV - Switches/Breakers	\$ 1,446,006	\$ 718,383	\$ -	\$ 2,164,390
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 54,990,624	\$ 2,128,942	\$ 55,862	\$ 57,063,705
47	1835	Overhead Conductors & Devices	\$ 27,138,337	\$ 3,518,776	\$ 12,505	\$ 30,644,609
47	1840	Underground Conduit	\$ -	\$ -	\$ -	\$ -
47	1845	Underground Conductors & Devices	\$ 1,567,812	\$ 201,810	\$ -	\$ 1,769,622
47	1850	Line Transformers	\$ 11,904,267	\$ 274,945	\$ -	\$ 12,179,212
47	1855	Services (Overhead & Underground)	\$ 3,361,906	\$ -	\$ -	\$ 3,361,906
47	1860	Meters	\$ 2,022,670	\$ 30,081	\$ 890,529	\$ 1,162,222
47	1860A	Meters (Smart Meters)	\$ 3,546,764	\$ 45,691	\$ -	\$ 3,592,454
47	1860B	Meters - PT's and CT's	\$ 244,424	\$ 4,725	\$ -	\$ 249,149
47	1865	Other Installations on Customer's Premises	\$ 194,063	\$ -	\$ -	\$ 194,063
47	1875	Street Lighting and Signal Systems	\$ 16,523	\$ -	\$ -	\$ 16,523
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -
12	1910	Leasehold Improvements	\$ 43,398	\$ 31,962	\$ -	\$ 75,360
8	1915	Office Furniture & Equipment (10 years)	\$ 1,437,049	\$ 18,382	\$ 1,089,006	\$ 366,426
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -
50	1920	Computer Equipment - Hardware	\$ 1,022,788	\$ 174,074	\$ -	\$ 1,196,862
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -
10	1930	Transportation Equipment - 5 Yr	\$ 1,269,437	\$ 57,395	\$ 96,496	\$ 1,230,336
10	1930A	Transportation Equipment - 10 Yr	\$ 3,554,358	\$ 381,246	\$ 248,836	\$ 3,686,769
8	1935	Stores Equipment	\$ -	\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 1,866,118	\$ 31,520	\$ 130,420	\$ 1,767,218
8	1945	Measurement & Testing Equipment	\$ 208,449	\$ 16,667	\$ -	\$ 225,116
8	1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -
10	1955	Communications Equipment	\$ 455,982	\$ 21,575	\$ -	\$ 477,557
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment - 10 yr	\$ 125,107	\$ 6,388	\$ -	\$ 131,495
8	1960A	Miscellaneous Equipment - 5 yr	\$ 465,748	\$ -	\$ -	\$ 465,748
47	1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 5,012	\$ 107,182	\$ -	\$ 112,194
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ 626,753	\$ 157,118	\$ -	\$ 783,871
		etc.				
		etc.				
		etc.				
		Sub-Total	\$ 150,897,924	\$ 10,773,665	\$ 2,523,654	\$ 159,147,935
	2055	Add: Construction Work in Progress - Electric	\$ 2,531,965	\$ -41820.52		\$ 2,490,144
		Less Other Non Rate-Regulated Utility Assets (input as negative)Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -
		Total PP&E	\$ 153,429,888	\$ 10,731,845	\$ 2,523,654	\$ 161,638,079
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)				
		Total				

Accumulated Depreciation					Net Book Value
Opening Balance	Additions	Disposals	Closing Balance		
\$ 798,333	\$ 90,851	\$ -	\$ 889,184	\$ 87,139	
\$ 380,131	\$ 155,477	\$ -	\$ 535,608	\$ 1,179,828	
\$ 3,546,171	\$ 526,329	\$ -	\$ 4,072,500	\$ 16,660,915	
\$ -	\$ -	\$ -	\$ -	\$ 623,169	
\$ 347,819	\$ 17,130	\$ -	\$ 364,949	\$ 832,751	
\$ 123,766	\$ 10,961	\$ -	\$ 134,727	\$ 191,966	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 4,520,054	\$ 137,677	\$ -	\$ 4,657,731	\$ 7,568,404	
\$ 504,782	\$ 31,615		\$ 536,397	\$ 1,627,992	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 22,552,282	\$ 877,565	\$ 55,825	\$ 23,374,023	\$ 33,689,682	
\$ 10,302,409	\$ 447,538	\$ 12,505	\$ 10,737,443	\$ 19,907,166	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 382,641	\$ 36,037	\$ -	\$ 418,677	\$ 1,350,945	
\$ 6,247,848	\$ 183,042	\$ -	\$ 6,430,890	\$ 5,748,322	
\$ 2,174,040	\$ 41,003	\$ -	\$ 2,215,043	\$ 1,146,863	
\$ 1,444,451	\$ 19,120	\$ 673,147	\$ 790,424	\$ 371,798	
\$ 1,089,665	\$ 237,184	\$ -	\$ 1,326,849	\$ 2,265,606	
\$ 71,133	\$ 6,918	\$ -	\$ 78,051	\$ 171,098	
\$ 97,427	\$ 19,406	\$ -	\$ 116,833	\$ 77,230	
\$ 16,523	\$ -	\$ -	\$ 16,523	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 43,398	\$ 3,995	\$ -	\$ 47,393	\$ 27,967	
\$ 1,290,573	\$ 45,595	\$ 1,051,765	\$ 284,404	\$ 82,022	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 647,540	\$ 135,421	\$ -	\$ 782,961	\$ 413,902	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 804,187	\$ 134,984	\$ 96,496	\$ 842,674	\$ 387,662	
\$ 2,465,723	\$ 143,974	\$ 248,836	\$ 2,360,861	\$ 1,325,907	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 1,460,792	\$ 76,460	\$ 130,420	\$ 1,406,831	\$ 360,387	
\$ 121,690	\$ 11,242	\$ -	\$ 132,932	\$ 92,184	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 103,151	\$ 44,452	\$ -	\$ 147,603	\$ 329,954	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 117,499	\$ 2,293	\$ -	\$ 119,792	\$ 11,703	
\$ 465,748	\$ -	\$ -	\$ 465,748	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 40,921	\$ 20,758	\$ -	\$ 61,679	\$ 722,193	
			\$ -	\$ -	
			\$ -	\$ -	
			\$ -	\$ -	
			\$ -	\$ -	
			\$ -	\$ -	
\$ 62,079,397	\$ 3,415,760	\$ 2,268,994	\$ 63,226,163	\$ 95,921,772	
			\$ -	\$ 2,490,144	
\$ 62,079,397	\$ 3,415,760	\$ 2,268,994	\$ 63,226,163	\$ 98,411,916	
			\$ -		
			\$ 63,226,163		
			\$ -		

AVG Gross Bal	AVG AccDep
\$ 971,565	\$ 843,759
\$ 1,627,981	\$ 457,869
\$ 20,680,634	\$ 3,809,335
\$ 595,791	\$ -
\$ 1,005,757	\$ 356,384
\$ 278,300	\$ 129,246
\$ -	\$ -
\$ -	\$ -
\$ 11,058,325	\$ 4,588,893
\$ 1,805,198	\$ 520,590
\$ -	\$ -
\$ 56,027,165	\$ 22,963,153
\$ 28,891,473	\$ 10,519,926
\$ -	\$ -
\$ 1,668,717	\$ 400,659
\$ 12,041,740	\$ 6,339,369
\$ 3,361,906	\$ 2,194,541
\$ 1,592,446	\$ 1,117,437
\$ 3,569,609	\$ 1,208,257
\$ 246,786	\$ 74,592
\$ 194,063	\$ 107,130
\$ 16,523	\$ 16,523
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ 59,379	\$ 45,396
\$ 901,738	\$ 787,489
\$ -	\$ -
\$ 1,109,825	\$ 715,250
\$ -	\$ -
\$ -	\$ -
\$ 1,249,887	\$ 823,430
\$ 3,620,564	\$ 2,413,292
\$ -	\$ -
\$ 1,816,668	\$ 1,433,812
\$ 216,782	\$ 127,311
\$ -	\$ -
\$ 466,769	\$ 125,377
\$ -	\$ -
\$ 128,301	\$ 118,645
\$ 465,748	\$ 465,748
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ 705,312	\$ 51,300
\$ 155,022,929	\$ 62,652,780
	\$ 92,370,150

10	Transportation
8	Stores Equipment
8	Tools, Shop
8	Meas/Testing
8	Communication

Less: Fully Allocated Depreciation	
Transportation	-\$ 278,958
Stores Equipment	
Tools, Shop	
Meas/Testing	
Communication	
Net Depreciation	\$ 3,136,802

From RRR (2105 + 2120)

Fixed Asset Continuity Schedule
Year 2016 MIFRS

			Cost			
CCA Class	OEB	Description	Opening Balance	Additions	Disposals	Closing Balance
12	1611	Computer Software (Formally known as Account 1925)	\$ 976,323	\$ -	-\$ 49,633	\$ 926,690
12	1611A	Computer Software (Formally known as Account 1925) - 10 yr	\$ 1,715,436	\$ 158,668		\$ 1,874,104
47	1612	Land Rights (Formally known as Account 1906 and 1806)	\$ 20,733,415	\$ 113,561	\$ -	\$ 20,846,976
N/A	1805	Land	\$ 623,169	\$ 87,734	\$ -	\$ 710,903
47	1808	Buildings	\$ 1,197,700	-\$ 16	-	\$ 1,197,684
47	1808A	Buildings - Components	\$ 326,693	\$ -	\$ -	\$ 326,693
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 Kv - Stns	\$ 12,226,135	\$ 582,655	-	\$ 12,808,791
47	1820A	Distribution Station Equipment <50 kV - Switches/Breakers	\$ 2,164,390	\$ 114,486		\$ 2,278,876
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 57,063,705	\$ 2,093,867	-\$ 63,310	\$ 59,094,262
47	1835	Overhead Conductors & Devices	\$ 30,644,609	\$ 4,235,505	-\$ 24,584	\$ 34,855,529
47	1840	Underground Conduit	\$ -	\$ -	\$ -	\$ -
47	1845	Underground Conductors & Devices	\$ 1,769,622	\$ 87,986	-	\$ 1,857,608
47	1850	Line Transformers	\$ 12,179,212	\$ 437,130	-	\$ 12,616,342
47	1855	Services (Overhead & Underground)	\$ 3,361,906	\$ -	\$ -	\$ 3,361,906
47	1860	Meters	\$ 1,162,222	\$ -	\$ -	\$ 1,162,222
47	1860A	Meters (Smart Meters)	\$ 3,592,454	\$ 65,019	\$ -	\$ 3,657,473
47	1860B	Meters - PT's and CT's	\$ 249,149	\$ -	\$ -	\$ 249,149
47	1865	Other Installations on Customer's Premises	\$ 194,063	\$ -	\$ -	\$ 194,063
47	1875	Street Lighting and Signal Systems	\$ 16,523	\$ -	\$ -	\$ 16,523
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -
12	1910	Leasehold Improvements	\$ 75,360	\$ -	\$ -	\$ 75,360
8	1915	Office Furniture & Equipment (10 years)	\$ 366,426	-\$ 2	\$ -	\$ 366,424
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -
50	1920	Computer Equipment - Hardware	\$ 1,196,862	\$ 29,339	-\$ 312,118	\$ 914,084
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -
10	1930	Transportation Equipment - 5 Yr	\$ 1,230,336	\$ 130,347	-\$ 137,099	\$ 1,223,585
10	1930A	Transportation Equipment - 10 Yr	\$ 3,686,769	\$ 401,059	-\$ 286,568	\$ 3,801,260
8	1935	Stores Equipment	\$ -	\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 1,767,218	\$ 51,332	-\$ 35,858	\$ 1,782,692
8	1945	Measurement & Testing Equipment	\$ 225,116	\$ -	\$ -	\$ 225,116
8	1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -
10	1955	Communications Equipment	\$ 477,557	\$ 14,173	-	\$ 491,730
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment - 10 yr	\$ 131,495	\$ 6,965	\$ -	\$ 138,460
8	1960A	Miscellaneous Equipment - 5 yr	\$ 465,748	\$ 1,571		\$ 467,319
47	1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 112,194	\$ 13,790	-	\$ 125,984
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 783,871	\$ 27,284	\$ -	-\$ 756,587
	etc.		\$ -	\$ -	\$ -	\$ -
	etc.		\$ -	\$ -	\$ -	\$ -
	etc.		\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
		Sub-Total	\$ 159,147,935	\$ 8,652,454	-\$ 909,169	\$ 166,891,220
	2055	Add: Construction Work in Progress - Electric	2490144.13	-45609.34		\$ 2,444,535
		Less Other Non Rate-Regulated Utility Assets (input as negative)Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -
		Total PP&E	\$ 161,638,079	\$ 8,606,845	-\$ 909,169	\$ 169,335,755
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)				
		Total				

Accumulated Depreciation				
Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
\$ 889,184	\$ 62,136	-\$ 49,633	\$ 901,687	\$ 25,003
\$ 535,608	\$ 173,116		\$ 708,724	\$ 1,165,381
\$ 4,072,500	\$ 529,207	\$ -	\$ 4,601,707	\$ 16,245,269
\$ -	\$ -	\$ -	\$ -	\$ 710,903
\$ 364,949	\$ 22,339	\$ -	\$ 387,288	\$ 810,396
\$ 134,727	\$ 14,341	\$ -	\$ 149,068	\$ 177,625
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 4,657,731	\$ 183,435	\$ -	\$ 4,841,166	\$ 7,967,625
\$ 536,397	\$ 49,850		\$ 586,247	\$ 1,692,629
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 23,374,023	\$ 920,314	-\$ 63,310	\$ 24,231,027	\$ 34,863,235
\$ 10,737,443	\$ 530,542	-\$ 24,584	\$ 11,243,400	\$ 23,612,129
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 418,677	\$ 40,402	\$ -	\$ 459,080	\$ 1,398,528
\$ 6,430,890	\$ 191,951	\$ -	\$ 6,622,841	\$ 5,993,501
\$ 2,215,043	\$ 41,006	\$ -	\$ 2,256,049	\$ 1,105,857
\$ 790,424	\$ 20,121	\$ -	\$ 810,545	\$ 351,677
\$ 1,326,849	\$ 240,034	\$ -	\$ 1,566,883	\$ 2,090,590
\$ 78,051	\$ 7,075	\$ -	\$ 85,126	\$ 164,023
\$ 116,833	\$ 19,406	\$ -	\$ 136,239	\$ 57,824
\$ 16,523	\$ -	\$ -	\$ 16,523	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 47,393	\$ 7,991	\$ -	\$ 55,384	\$ 19,976
\$ 284,404	\$ 13,581	\$ -	\$ 297,985	\$ 68,439
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 782,961	\$ 145,313	-\$ 312,118	\$ 616,156	\$ 297,928
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 842,674	\$ 142,534	-\$ 136,942	\$ 848,267	\$ 375,318
\$ 2,360,861	\$ 177,289	-\$ 279,584	\$ 2,258,567	\$ 1,542,693
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,406,831	\$ 69,653	-\$ 35,858	\$ 1,440,626	\$ 342,066
\$ 132,932	\$ 12,493	\$ -	\$ 145,425	\$ 79,691
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 147,603	\$ 46,127	\$ -	\$ 193,730	\$ 298,000
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 119,792	\$ 2,911	\$ -	\$ 122,703	\$ 15,757
\$ 465,748	\$ 288		\$ 466,036	\$ 1,283
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 791	\$ 6,153	\$ -	\$ 6,944	\$ 119,040
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
-\$ 61,679	-\$ 23,580	\$ -	-\$ 85,259	-\$ 671,328
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 63,226,163	\$ 3,646,029	-\$ 902,028	\$ 65,970,163	\$ 100,921,057
			\$ -	\$ 2,444,535
			\$ -	\$ -
\$ 63,226,163	\$ 3,646,029	-\$ 902,028	\$ 65,970,163	\$ 103,365,591
	\$ 3,646,029		\$ 65,970,163	
			\$ -	

AVG Gross Bal	AVG AccDep
\$ 951,506	\$ 895,435
\$ 1,794,770	\$ 622,166
\$ 20,790,195	\$ 4,337,103
\$ 667,036	\$ -
\$ 1,197,692	\$ 376,118
\$ 326,693	\$ 141,897
\$ -	\$ -
\$ -	\$ -
\$ 12,517,463	\$ 4,749,449
\$ 2,221,633	\$ 561,322
\$ -	\$ -
\$ 58,078,983	\$ 23,802,525
\$ 32,750,069	\$ 10,990,421
\$ -	\$ -
\$ 1,813,615	\$ 438,879
\$ 12,397,777	\$ 6,526,866
\$ 3,361,906	\$ 2,235,546
\$ 1,162,222	\$ 800,484
\$ 3,624,964	\$ 1,446,866
\$ 249,149	\$ 81,588
\$ 194,063	\$ 126,536
\$ 16,523	\$ 16,523
\$ -	\$ -
\$ -	\$ -
\$ 75,360	\$ 51,389
\$ 366,425	\$ 291,195
\$ -	\$ -
\$ 1,055,473	\$ 699,559
\$ -	\$ -
\$ -	\$ -
\$ 1,226,960	\$ 845,470
\$ 3,744,014	\$ 2,309,714
\$ -	\$ -
\$ 1,774,955	\$ 1,423,729
\$ 225,116	\$ 139,179
\$ -	\$ -
\$ 484,643	\$ 170,666
\$ -	\$ -
\$ 134,977	\$ 121,247
\$ 466,533	\$ 465,892
\$ -	\$ -
\$ -	\$ -
\$ 119,089	\$ 3,868
\$ -	\$ -
\$ -	\$ -
\$ 770,229	\$ 73,469
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ 163,019,577	\$ 64,598,163
	\$ 98,421,414

10		Transportation
8		Stores Equipment
8		Tools, Shop
8		Meas/Testing
8		Communication

Less: Fully Allocated Depreciation

Transportation	-\$	319,824
Stores Equipment		
Tools, Shop		
Meas./Testing		
Communication		
Net Depreciation	\$	3,326,205

2017

10	Transportation
8	Stores Equipment
8	Tools, Shop
8	Meas/Testing
8	Communication

Less: Fully Allocated Depreciation

			\$ -	\$ 2,626,920
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From RRR (2105 + 2120)

Fixed Asset Continuity Schedule
Year 2018 MIFRS

CCA Class	OEB	Description	Cost			
			Opening Balance	Additions	Disposals	Closing Balance
12	1611	Computer Software (Formally known as Account 1925)	\$ 926,690	\$ 19,793	\$ -	\$ 946,483
12	1611A	Computer Software (Formally known as Account 1925) - 10 yr	\$ 1,872,855	\$ 221,083	\$ -	\$ 2,093,938
47	1612	Land Rights (Formally known as Account 1906 and 1806)	\$ 20,914,604	\$ 166,709	\$ -	\$ 21,081,313
N/A	1805	Land	\$ 710,903	\$ -	\$ -	\$ 710,903
47	1808	Buildings	\$ 1,026,519	\$ 3,806	\$ -	\$ 1,030,324
47	1808A	Buildings - Components	\$ 547,231	\$ 7,365	\$ -	\$ 554,596
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 Kv - Stns	\$ 12,873,735	\$- 451	\$ -	\$ 12,873,284
47	1820A	Distribution Station Equipment <50 kV - Switches/Breakers	\$ 2,278,832	\$ -	\$ -	\$ 2,278,832
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 60,963,303	\$ 3,256,224	\$- 74,483	\$ 64,145,044
47	1835	Overhead Conductors & Devices	\$ 38,332,722	\$ 2,516,143	\$- 37,962	\$ 40,810,903
47	1840	Underground Conduit	\$ -	\$ -	\$ -	\$ -
47	1845	Underground Conductors & Devices	\$ 1,912,219	\$ 13,697	\$ -	\$ 1,925,916
47	1850	Line Transformers	\$ 12,602,867	\$ 402,401	\$- 70,817	\$ 12,934,451
47	1855	Services (Overhead & Underground)	\$ 3,361,906	\$ -	\$ -	\$ 3,361,906
47	1860	Meters	\$ 1,162,222	\$ -	\$ -	\$ 1,162,222
47	1860A	Meters (Smart Meters)	\$ 3,861,278	\$ 42,688	\$ -	\$ 3,903,966
47	1860B	Meters - PT's and CT's	\$ 249,149	\$ -	\$ -	\$ 249,149
47	1865	Other Installations on Customer's Premises	\$ 194,063	\$ -	\$ -	\$ 194,063
47	1875	Street Lighting and Signal Systems	\$ 16,523	\$ -	\$ -	\$ 16,523
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -
12	1910	Leasehold Improvements	\$ 75,360	\$ -	\$ -	\$ 75,360
8	1915	Office Furniture & Equipment (10 years)	\$ 386,366	\$ -	\$- 46,336	\$ 340,031
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -
50	1920	Computer Equipment - Hardware	\$ 895,084	\$ 103,552	\$- 144,992	\$ 853,644
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -
10	1930	Transportation Equipment - 5 Yr	\$ 1,293,500	\$ 72,580	\$ -	\$ 1,366,080
10	1930A	Transportation Equipment - 10 Yr	\$ 4,336,798	\$ 387,088	\$ -	\$ 4,723,886
8	1935	Stores Equipment	\$ -	\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 1,849,128	\$ 49,353	\$ -	\$ 1,898,481
8	1945	Measurement & Testing Equipment	\$ 225,116	\$ 16,640	\$ -	\$ 241,757
8	1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -
10	1955	Communications Equipment	\$ 496,330	\$ -	\$ -	\$ 496,330
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment - 10 yr	\$ 73,048	\$ 5,981	\$ -	\$ 79,030
8	1960A	Miscellaneous Equipment - 5 yr	\$ 490,078	\$ 2,040	\$ -	\$ 492,118
47	1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 125,984	\$ 20,567	\$ -	\$ 146,551
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$- 893,119	\$- 69,264	\$ -	\$- 962,383
	etc.		\$ -	\$ -	\$ -	\$ -
	etc.		\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
		Sub-Total	\$ 173,161,294	\$ 7,237,996	\$- 374,589	\$ 180,024,700
	2055	Add: Construction Work in Progress - Electric	\$ 2,626,920	\$ 2,202,976		\$ 4,829,895
		Less Other Non Rate-Regulated Utility Assets (input as negative)Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -
		Total PP&E	\$ 175,788,213	\$ 9,440,971	\$- 374,589	\$ 184,854,595
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)				
		Total				

Accumulated Depreciation					Net Book Value
Opening Balance	Additions	Disposals	Closing Balance		
\$ 919,491	\$ 6,363	\$ -	\$ 925,854	\$ 20,629	
\$ 897,416	\$ 195,857	\$ -	\$ 1,093,273	\$ 1,000,665	
\$ 5,133,387	\$ 533,945	\$ -	\$ 5,667,333	\$ 15,413,981	
\$ -	\$ -	\$ -	\$ -	\$ 710,903	
\$ 262,688	\$ 19,320	\$ -	\$ 282,007	\$ 748,317	
\$ 118,675	\$ 22,061	\$ -	\$ 140,737	\$ 413,859	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 5,035,461	\$ 195,240	\$ -	\$ 5,230,702	\$ 7,642,582	
\$ 638,749	\$ 52,505	\$ -	\$ 691,254	\$ 1,587,578	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 25,152,909	\$ 1,016,701	\$- 74,414	\$ 26,095,196	\$ 38,049,848	
\$ 11,846,135	\$ 677,775	\$- 37,962	\$ 12,485,949	\$ 28,324,955	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 501,330	\$ 43,056	\$ -	\$ 544,387	\$ 1,381,529	
\$ 6,567,240	\$ 227,179	\$- 45,157	\$ 6,749,262	\$ 6,185,189	
\$ 2,297,061	\$ 41,003	\$ -	\$ 2,338,064	\$ 1,023,842	
\$ 830,669	\$ 20,122	\$ -	\$ 850,791	\$ 311,431	
\$ 1,811,409	\$ 258,574	\$ -	\$ 2,069,983	\$ 1,833,983	
\$ 92,202	\$ 7,074	\$ -	\$ 99,276	\$ 149,873	
\$ 155,645	\$ 19,406	\$ -	\$ 175,051	\$ 19,012	
\$ 16,523	\$ -	\$ -	\$ 16,523	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 63,374	\$ 7,991	\$ -	\$ 71,365	\$ 3,995	
\$ 311,477	\$ 14,467	\$- 44,981	\$ 280,963	\$ 59,068	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 651,738	\$ 113,651	\$- 144,992	\$ 620,397	\$ 233,247	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 981,568	\$ 118,933	\$ -	\$ 1,100,501	\$ 265,579	
\$ 2,472,854	\$ 267,684	\$ -	\$ 2,740,538	\$ 1,983,348	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 1,494,810	\$ 69,424	\$ -	\$ 1,564,234	\$ 334,247	
\$ 157,918	\$ 12,631	\$ -	\$ 170,550	\$ 71,207	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 241,232	\$ 47,696	\$ -	\$ 288,928	\$ 207,402	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 55,902	\$ 3,165	\$ -	\$ 59,068	\$ 19,962	
\$ 469,668	\$ 4,900	\$ -	\$ 474,568	\$ 17,550	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 13,249	\$ 6,731	\$ -	\$ 19,980	\$ 126,571	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 69,079,764	\$ 3,986,777	\$- 347,507	\$ 72,719,034	\$ 107,305,666	
			\$ -	\$ 4,829,895	
			\$ -	\$ -	
69079764.04	3986777.19	-347506.86	\$ 72,719,034	\$ 112,135,561	
			\$- 72,719,034		
	3986777.19	\$ -			

AVG Gross Bal	AVG AccDep
\$ 936,587	\$ 922,673
\$ 1,983,396	\$ 995,344
\$ 20,997,959	\$ 5,400,360
\$ 710,903	\$ -
\$ 1,028,421	\$ 272,347
\$ 550,913	\$ 129,706
\$ -	\$ -
\$ -	\$ -
\$ 12,873,509	\$ 5,133,082
\$ 2,278,832	\$ 665,002
\$ -	\$ -
\$ 62,554,174	\$ 25,624,052
\$ 39,571,813	\$ 12,166,042
\$ -	\$ -
\$ 1,919,067	\$ 522,859
\$ 12,768,659	\$ 6,658,251
\$ 3,361,906	\$ 2,317,562
\$ 1,162,222	\$ 840,730
\$ 3,882,622	\$ 1,940,696
\$ 249,149	\$ 95,739
\$ 194,063	\$ 165,348
\$ 16,523	\$ 16,523
\$ -	\$ -
\$ -	\$ -
\$ 75,360	\$ 67,370
\$ 363,198	\$ 296,220
\$ -	\$ -
\$ 874,364	\$ 636,068
\$ -	\$ -
\$ -	\$ -
\$ 1,329,790	\$ 1,041,035
\$ 4,530,342	\$ 2,606,696
\$ -	\$ -
\$ 1,873,804	\$ 1,529,522
\$ 233,436	\$ 164,234
\$ -	\$ -
\$ 496,330	\$ 265,080
\$ -	\$ -
\$ 76,039	\$ 57,485
\$ 491,098	\$ 472,118
\$ -	\$ -
\$ 136,268	\$ 16,615
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ 176,592,997	\$ 70,899,399
	\$ 105,693,598

From RRR (2105 + 2120)

10	Transportation	Less: Fully Allocated Depreciation	
8	Stores Equipment	Transportation	-\$ 386,617
8	Tools, Shop	Stores Equipment	
8	Meas/Testing	Tools, Shop	
8	Communication	Meas/Testing	
		Communication	
		Net Depreciation	\$ 3,600,160

Fixed Asset Continuity Schedule
Year 2019 MIFRS

CCA Class	OEB	Description	Cost			
			Opening Balance	Additions	DLI	Closing Balance
12	1611	Computer Software (Formally known as Account 1925)	\$ 946,483	\$ -	\$ -	\$ 946,483
12	1611A	Computer Software (Formally known as Account 1925) - 10 yr	\$ 2,093,938	\$ 98,950	\$ -	\$ 2,192,888
47	1612	Land Rights (Formally known as Account 1906 and 1806)	\$ 21,081,313	\$ 144,365	\$ -	\$ 21,225,679
N/A	1805	Land	\$ 710,903	\$ -	\$ -	\$ 710,903
47	1808	Buildings	\$ 1,030,324	\$ 1,064,344	\$ -	\$ 2,094,668
47	1808A	Buildings - Components	\$ 554,596	\$ 455,862	\$ -	\$ 1,010,457
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 Kv - Stns	\$ 12,873,284	\$ 220,665	\$ -	\$ 13,093,948
47	1820A	Distribution Station Equipment <50 kV - Switches/Breakers	\$ 2,278,832	\$ 329,997	\$ 18,500	\$ 2,627,329
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 64,145,044	\$ 4,036,722	\$ 359,659	\$ 68,541,426
47	1835	Overhead Conductors & Devices	\$ 40,810,903	\$ 3,612,132	\$ 165,587	\$ 44,588,623
47	1840	Underground Conduit	\$ -	\$ -	\$ -	\$ -
47	1845	Underground Conductors & Devices	\$ 1,925,916	\$ 11,748	\$ -	\$ 1,937,663
47	1850	Line Transformers	\$ 12,934,451	\$ 413,278	\$ 265,359	\$ 13,613,088
47	1855	Services (Overhead & Underground)	\$ 3,361,906	\$ -	\$ -	\$ 3,361,906
47	1860	Meters	\$ 1,162,222	\$ 1,443	\$ -	\$ 1,163,665
47	1860A	Meters (Smart Meters)	\$ 3,903,966	\$ 45,708	\$ 118,140	\$ 4,067,814
47	1860B	Meters - PT's and CT's	\$ 249,149	\$ 962	\$ -	\$ 250,111
47	1865	Other Installations on Customer's Premises	\$ 194,063	\$ -	\$ -	\$ 194,063
47	1875	Street Lighting and Signal Systems	\$ 16,523	\$ -	\$ -	\$ 16,523
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ -	\$ -	\$ -	\$ -
12	1910	Leasehold Improvements	\$ 75,360	\$ 5,671	\$ -	\$ 81,032
8	1915	Office Furniture & Equipment (10 years)	\$ 340,031	\$ 11,482	\$ -	\$ 351,512
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -
50	1920	Computer Equipment - Hardware	\$ 853,644	\$ 149,002	\$ -	\$ 1,002,645
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -
10	1930	Transportation Equipment - 5 Yr	\$ 1,366,080	\$ 198,852	\$ -	\$ 1,564,932
10	1930A	Transportation Equipment - 10 Yr	\$ 4,723,886	\$ 422,561	\$ -	\$ 5,146,447
8	1935	Stores Equipment	\$ -	\$ -	\$ -	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 1,898,481	\$ 94,360	\$ -	\$ 1,992,841
8	1945	Measurement & Testing Equipment	\$ 241,757	\$ -	\$ -	\$ 241,757
8	1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -
10	1955	Communications Equipment	\$ 496,330	\$ 79,559	\$ -	\$ 575,889
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment - 10 yr	\$ 79,030	\$ -	\$ -	\$ 79,030
8	1960A	Miscellaneous Equipment - 5 yr	\$ 492,118	\$ -	\$ -	\$ 492,118
47	1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 146,551	\$ -	\$ -	\$ 146,551
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 962,383	-\$ 140,000	\$ -	-\$ 1,102,383
	etc.		\$ -	\$ -	\$ -	\$ -
	etc.		\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
		Sub-Total	\$ 180,024,700	\$ 11,257,664	\$ 927,246	\$ 192,209,610
	2055	Add: Construction Work in Progress - Electric	\$ 4,829,895	-\$ 2,973,000		\$ 1,856,895
		Less Other Non Rate-Regulated Utility Assets (input as negative)Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -
		Total PP&E	\$ 184,854,595	\$ 8,284,664	\$ 927,246	\$ 194,066,505
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)				
		Total				

10	Transportation	Less: Fully Allocated Depreciation	
8	Stores Equipment	Transportation	-\$ 398,346
8	Tools, Shop	Stores Equipment	
8	Meas/Testing	Tools, Shop	
8	Communication	Meas/Testing	
		Communication	
		Net Depreciation	\$ 3,796,858

Accumulated Depreciation				
Opening Balance	Additions	DLI	Closing Balance	Net Book Value
\$ 925,854	\$ 4,434	\$ -	\$ 930,288	\$ 16,195
\$ 1,093,273	\$ 214,714	\$ -	\$ 1,307,987	\$ 884,901
\$ 5,667,333	\$ 538,942	\$ -	\$ 6,206,275	\$ 15,019,404
\$ -	\$ -	\$ -	\$ -	\$ 710,903
\$ 282,007	\$ 29,983	\$ -	\$ 311,990	\$ 1,782,678
\$ 140,737	\$ 28,171	\$ -	\$ 168,908	\$ 841,550
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 5,230,702	\$ 197,443	\$ -	\$ 5,428,145	\$ 7,665,804
\$ 691,254	\$ 56,630	\$ 694	\$ 748,578	\$ 1,878,751
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 26,095,196	\$ 1,120,079	\$ 11,974	\$ 27,227,249	\$ 41,314,176
\$ 12,485,949	\$ 783,220	\$ 3,248	\$ 13,272,417	\$ 31,316,206
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 544,387	\$ 43,446	\$ -	\$ 587,833	\$ 1,349,831
\$ 6,749,262	\$ 219,921	\$ 3,701	\$ 6,972,884	\$ 6,640,204
\$ 2,338,064	\$ 41,000	\$ -	\$ 2,379,064	\$ 982,842
\$ 850,791	\$ 20,147	\$ -	\$ 870,938	\$ 292,727
\$ 2,069,983	\$ 263,305	\$ 11,814	\$ 2,345,102	\$ 1,722,712
\$ 99,276	\$ 7,090	\$ -	\$ 106,366	\$ 143,745
\$ 175,051	\$ 4,653	\$ -	\$ 179,704	\$ 14,359
\$ 16,523	\$ -	\$ -	\$ 16,523	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 71,365	\$ 709	\$ -	\$ 72,074	\$ 8,957
\$ 280,963	\$ 11,783	\$ -	\$ 292,746	\$ 58,767
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 620,397	\$ 83,337	\$ -	\$ 703,734	\$ 298,911
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,100,501	\$ 85,248	\$ -	\$ 1,185,749	\$ 379,183
\$ 2,740,538	\$ 313,098	\$ -	\$ 3,053,636	\$ 2,092,811
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,564,234	\$ 65,378	\$ -	\$ 1,629,612	\$ 363,229
\$ 170,550	\$ 13,234	\$ -	\$ 183,784	\$ 57,973
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 288,928	\$ 51,598	\$ -	\$ 340,526	\$ 235,363
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 59,068	\$ 2,598	\$ -	\$ 61,666	\$ 17,364
\$ 474,568	\$ 5,275	\$ -	\$ 479,843	\$ 12,275
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 19,980	\$ 7,334	\$ -	\$ 27,314	\$ 119,237
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 127,698	\$ 17,566	\$ -	\$ 145,264	-\$ 957,119
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 72,719,034	\$ 4,195,204	\$ 31,431	\$ 76,945,669	\$ 115,263,940
			\$ -	\$ 1,856,895
			\$ -	\$ -
\$ 72,719,034	\$ 4,195,204	\$ 31,431	\$ 76,945,669	\$ 117,120,836
			-\$ 76,945,669	

AVG Gross Bal	AVG AccDep
\$ 946,483	\$ 928,071
\$ 2,143,413	\$ 1,200,630
\$ 21,153,496	\$ 5,936,804
\$ 710,903	\$ -
\$ 1,562,496	\$ 296,999
\$ 782,526	\$ 154,822
\$ -	\$ -
\$ -	\$ -
\$ 12,983,616	\$ 5,329,423
\$ 2,453,081	\$ 719,916
\$ -	\$ -
\$ 66,343,235	\$ 26,661,223
\$ 42,699,763	\$ 12,879,183
\$ -	\$ -
\$ 1,931,790	\$ 566,110
\$ 13,273,770	\$ 6,861,073
\$ 3,361,906	\$ 2,358,564
\$ 1,162,944	\$ 860,865
\$ 3,985,890	\$ 2,207,543
\$ 249,630	\$ 102,821
\$ 194,063	\$ 177,378
\$ 16,523	\$ 16,523
\$ -	\$ -
\$ -	\$ -
\$ 78,196	\$ 71,720
\$ 345,772	\$ 286,854
\$ -	\$ -
\$ 928,144	\$ 662,066
\$ -	\$ -
\$ -	\$ -
\$ 1,465,506	\$ 1,143,125
\$ 4,935,166	\$ 2,897,087
\$ -	\$ -
\$ 1,945,661	\$ 1,596,923
\$ 241,757	\$ 177,167
\$ -	\$ -
\$ 536,110	\$ 314,727
\$ -	\$ -
\$ 79,030	\$ 60,367
\$ 492,118	\$ 477,206
\$ -	\$ -
\$ 146,551	\$ 23,647
\$ -	\$ -
\$ 1,032,383	-\$ 136,481
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ 186,117,155	\$ 74,832,352
	\$ 111,284,803

2020 MIFRS

8		Tools, Shop
8		Meas/Testing
8		Communication

Determination of Depreciation Expenses											
Year		2015	MIFRS								
Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2015	Less Fully Depreciated	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	2015 Depreciation Expense	2015 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (I)	Variance ²
		(a)	(b)	(c)	(d)	(e) = (c) + ½ x (d) ¹	(f)	(g) = 1 / (f)	(h) = (e) / (f)		(m) = (h) - (I)
1611	Computer Software (Formally known as Account 1925) - 5 yr	\$966,807	\$452,759	\$514,048	\$9,516	\$518,806	5.00	20.00%	\$103,761	\$90,851	\$12,911
1611A	Computer Software (Formally known as Account 1925) - 10 yr	\$1,540,526	\$0	\$1,540,526	\$174,910	\$1,627,981	10.00	10.00%	\$162,798	\$155,477	\$7,321
1612	Land Rights (Formally known as Account 1906 and 1806)	\$20,627,854	\$0	\$20,627,854	\$105,561	\$20,680,634	40.00	2.50%	\$517,016	\$526,329	-\$9,313
1805	Land	\$568,413	\$0	\$568,413	\$54,756	\$595,791	-		\$0	\$0	\$0
1808	Buildings - Fixtures	\$813,813	\$1,845	\$811,968	\$383,886	\$1,003,912	50.00	2.00%	\$20,078	\$17,130	\$2,949
1808A	Buildings - Components	\$229,908	\$7,500	\$222,408	\$96,785	\$270,800	25.00	4.00%	\$10,832	\$10,961	-\$129
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1815	Transformer Station Equipment >50 kV	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	
1820	Distribution Station Equipment <50 Kv - Stns	\$9,890,514	\$1,233,783	\$8,656,731	\$2,335,622	\$9,824,542	50.00	2.00%	\$196,491	\$137,677	\$58,813
1820A	Distribution Station Equipment <50 kV - Switches/Breakers	\$1,446,006	\$13,148	\$1,432,858	\$718,383	\$1,792,050	40.00	2.50%	\$44,801	\$31,615	\$13,186
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1830	Poles, Towers & Fixtures	\$54,990,624	\$5,293,506	\$49,697,118	\$2,128,942	\$50,761,590	45.00	2.22%	\$1,128,035	\$877,565	\$250,470
1835	Overhead Conductors & Devices	\$27,138,337	\$3,089,842	\$24,048,495	\$3,518,776	\$25,807,883	45.00	2.22%	\$573,509	\$447,538	\$125,970
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1845	Underground Conductors & Devices	\$1,567,812	\$59,851	\$1,507,961	\$201,810	\$1,608,866	40.00	2.50%	\$40,222	\$36,037	\$4,185
1850	Line Transformers	\$11,904,267	\$1,197,236	\$10,707,031	\$274,945	\$10,844,504	40.00	2.50%	\$271,113	\$183,042	\$88,071
1855	Services (Overhead & Underground)	\$3,361,906	\$866,373	\$2,495,533	\$0	\$2,495,533	40.00	2.50%	\$62,388	\$41,003	\$21,385
1860	Meters	\$2,022,670	\$510,969	\$1,511,701	\$30,081	\$1,526,741	30.00	3.33%	\$50,891	\$19,120	\$31,772
1860A	Meters (Smart Meters)	\$3,546,764	\$0	\$3,546,764	\$45,691	\$3,569,609	15.00	6.67%	\$237,974	\$237,184	\$790
1860B	Meters - PT's and CT's	\$244,424	\$9,395	\$235,029	\$4,725	\$237,391	30.00	3.33%	\$7,913	\$6,918	\$995
1865	Other Installations on Customer's Premises	\$194,063	\$0	\$194,063	\$0	\$194,063	10.00	10.00%	\$19,406	\$19,406	\$0
1875	Street Lighting and Signal Systems	\$16,523	\$16,523	\$0	\$0	\$0	20.00	5.00%	\$0	\$0	\$0
1905	Land	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1908	Buildings & Fixtures	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1910	Leasehold Improvements	\$43,398	\$43,398	\$0	\$31,962	\$15,981	4.00	25.00%	\$3,995	\$3,995	\$0
1915	Office Furniture & Equipment (10 years)	\$1,437,049	\$931,243	\$505,806	\$18,382	\$514,998	10.00	10.00%	\$51,500	\$45,595	\$5,904
1915	Office Furniture & Equipment (5 years)	\$0	\$0	\$0	\$0	\$0	10.00	10.00%	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$1,022,788	\$376,317	\$646,471	\$174,074	\$733,508	5.00	20.00%	\$146,702	\$135,421	\$11,280
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$0	\$0	\$0	\$0	\$0	5.00	20.00%	\$0	\$0	\$0
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$0	\$0	\$0	\$0	\$0	5.00	20.00%	\$0	\$0	\$0
1930	Transportation Equipment - 5 Yr	\$1,269,437	\$597,842	\$671,595	\$57,395	\$700,293	5.00	20.00%	\$140,059	\$134,984	\$5,075
1930A	Transportation Equipment - 10 Yr	\$3,554,358	\$1,872,231	\$1,682,127	\$381,246	\$1,872,751	10.00	10.00%	\$187,275	\$143,974	\$43,301
1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1940	Tools, Shop & Garage Equipment	\$1,866,118	\$1,093,995	\$772,123	\$31,520	\$787,883	10.00	10.00%	\$78,788	\$76,460	\$2,329
1945	Measurement & Testing Equipment	\$208,449	\$100,192	\$108,257	\$16,667	\$116,590	10.00	10.00%	\$11,659	\$11,242	\$417
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1955	Communications Equipment	\$455,982	\$14,767	\$441,215	\$21,575	\$452,002	10.00	10.00%	\$45,200	\$44,452	\$748
1955	Communication Equipment (Smart Meters)	\$0	\$0	\$0	\$0	\$0	10.00	10.00%	\$0	\$0	\$0
1960	Miscellaneous Equipment - 10 yr	\$125,107	\$105,814	\$19,293	\$6,388	\$22,487	10.00	10.00%	\$2,249	\$2,293	-\$44
1960A	Miscellaneous Equipment - 5 yr	\$465,748	\$465,748	\$0	\$0	\$0	5.00	20.00%	\$0	\$0	\$0
1970	Load Management Controls Customer Premises	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1975	Load Management Controls Utility Premises	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1980	System Supervisor Equipment	\$5,012	\$0	\$5,012	\$107,182	\$58,603	20.00	5.00%	\$2,930	\$249	\$2,681
1985	Miscellaneous Fixed Assets	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1995	Contributions & Grants	-\$626,753	\$0	-\$626,753	-\$157,118	-\$705,312	-		\$0	-\$20,758	\$20,758
etc.				\$0		\$0			\$0		\$0
etc.				\$0		\$0			\$0		\$0
etc.				\$0		\$0			\$0		\$0
				\$0		\$0			\$0		\$0
	Total	\$150,897,924	\$18,354,277	\$132,543,647	\$10,773,665	\$137,930,479			\$4,117,585	\$3,415,760	\$701,825

Determination of Depreciation Expenses

Year2016MIFRS

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2016	Less Fully Depreciated	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	2016 Depreciation Expense	2016 Depreciation Expense per Appendix 2- B Fixed Assets, Column K (l)	Variance ² (m) = (h) - (l)
		(a)	(b)	(c)	(d)	(e) = (c) + ½ x (d) ¹	(f)	(g) = 1 / (f)	(h) = (e) / (f)		
1611	Computer Software (Formally known as Account 1925)	\$976,323	\$636,326	\$339,997	\$0	\$339,997	5.00	20.00%	\$67,999	\$62,136	\$5,863
1611A	Computer Software (Formally known as Account 1925) - 10 yr	\$1,715,436	\$0	\$1,715,436	\$158,668	\$1,794,770	10.00	10.00%	\$179,477	\$173,116	\$6,362
1612	Land Rights (Formally known as Account 1906 and 1806)	\$20,733,415	\$0	\$20,733,415	\$113,561	\$20,790,195	40.00	2.50%	\$519,755	\$529,207	-\$9,453
1805	Land	\$623,169	\$0	\$623,169	\$87,734	\$667,036	-		\$0	\$0	\$0
1808	Buildings	\$1,197,700	\$1,845	\$1,195,855	-\$16	\$1,195,847	50.00	2.00%	\$23,917	\$22,339	\$1,578
1808A	Buildings - Components	\$326,693	\$7,500	\$319,193	\$0	\$319,193	25.00	4.00%	\$12,768	\$14,341	-\$1,573
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1815	Transformer Station Equipment >50 kV	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1820	Distribution Station Equipment <50 Kv - Stns	\$12,226,135	\$1,233,783	\$10,992,352	\$582,655	\$11,283,680	50.00	2.00%	\$225,674	\$183,435	\$42,239
1820A	Distribution Station Equipment <50 kV - Switches/Breakers	\$2,164,390	\$13,148	\$2,151,242	\$114,486	\$2,208,485	40.00	2.50%	\$55,212	\$49,850	\$5,362
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1830	Poles, Towers & Fixtures	\$57,063,705	\$5,237,752	\$51,825,953	\$2,093,867	\$52,872,886	45.00	2.22%	\$1,174,953	\$920,314	\$254,639
1835	Overhead Conductors & Devices	\$30,644,609	\$3,077,338	\$27,567,271	\$4,235,505	\$29,685,023	45.00	2.22%	\$659,667	\$530,542	\$129,126
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1845	Underground Conductors & Devices	\$1,769,622	\$59,851	\$1,709,771	\$87,986	\$1,753,764	40.00	2.50%	\$43,844	\$40,402	\$3,442
1850	Line Transformers	\$12,179,212	\$1,197,236	\$10,981,976	\$437,130	\$11,200,541	40.00	2.50%	\$280,014	\$191,951	\$88,063
1855	Services (Overhead & Underground)	\$3,361,906	\$866,373	\$2,495,533	\$0	\$2,495,533	40.00	2.50%	\$62,388	\$41,006	\$21,382
1860	Meters	\$1,162,222	\$246,360	\$915,862	\$0	\$915,862	30.00	3.33%	\$30,529	\$20,121	\$10,407
1860A	Meters (Smart Meters)	\$3,592,454	\$0	\$3,592,454	\$65,019	\$3,624,964	15.00	6.67%	\$241,664	\$240,034	\$1,630
1860B	Meters - PT's and CT's	\$249,149	\$9,395	\$239,754	\$0	\$239,754	30.00	3.33%	\$7,992	\$7,075	\$917
1865	Other Installations on Customer's Premises	\$194,063	\$0	\$194,063	\$0	\$194,063	10.00	10.00%	\$19,406	\$19,406	\$0
1875	Street Lighting and Signal Systems	\$16,523	\$16,523	\$0	\$0	\$0	20.00	5.00%	\$0	\$0	\$0
1905	Land	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1908	Buildings & Fixtures	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1910	Leasehold Improvements	\$75,360	\$43,398	\$31,962	\$0	\$31,962	4.00	25.00%	\$7,991	\$7,991	\$0
1915	Office Furniture & Equipment (10 years)	\$366,426	\$228,739	\$137,687	-\$2	\$137,686	10.00	10.00%	\$13,769	\$13,581	\$188
1915	Office Furniture & Equipment (5 years)	\$0	\$0	\$0	\$0	\$0	10.00	10.00%	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$1,196,862	\$420,566	\$776,296	\$29,339	\$790,966	5.00	20.00%	\$158,193	\$145,313	\$12,880
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$0	\$0	\$0	\$0	\$0	5.00	20.00%	\$0	\$0	\$0
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$0	\$0	\$0	\$0	\$0	5.00	20.00%	\$0	\$0	\$0
1930	Transportation Equipment - 5 Yr	\$1,230,336	\$510,681	\$719,655	\$130,347	\$784,829	5.00	20.00%	\$156,966	\$142,534	\$14,431
1930A	Transportation Equipment - 10 Yr	\$3,686,769	\$1,623,395	\$2,063,374	\$401,059	\$2,263,903	10.00	10.00%	\$226,390	\$177,289	\$49,101
1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1940	Tools, Shop & Garage Equipment	\$1,767,218	\$1,066,648	\$700,570	\$51,332	\$726,236	10.00	10.00%	\$72,624	\$69,653	\$2,971
1945	Measurement & Testing Equipment	\$225,116	\$100,192	\$124,924	\$0	\$124,924	10.00	10.00%	\$12,492	\$12,493	-\$1
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1955	Communications Equipment	\$477,557	\$16,909	\$460,648	\$14,173	\$467,734	10.00	10.00%	\$46,773	\$46,127	\$646
1955	Communication Equipment (Smart Meters)	\$0	\$0	\$0	\$0	\$0	10.00	10.00%	\$0	\$0	\$0
1960	Miscellaneous Equipment - 10 yr	\$131,495	\$105,814	\$25,681	\$6,965	\$29,163	10.00	10.00%	\$2,916	\$2,911	\$5
1960A	Miscellaneous Equipment - 5 yr	\$465,748	\$465,748	\$0	\$1,571	\$785	5.00	20.00%	\$157	\$288	-\$131
1970	Load Management Controls Customer Premises	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1975	Load Management Controls Utility Premises	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1980	System Supervisor Equipment	\$112,194	\$0	\$112,194	\$13,790	\$119,089	20.00	5.00%	\$5,954	\$6,153	-\$199
1985	Miscellaneous Fixed Assets	\$0	\$0	\$0	\$0	\$0	-			\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1995	Contributions & Grants	-\$783,871	\$0	-\$783,871	\$27,284	-\$770,229	-		\$0	-\$23,580	\$23,580
etc.				\$0		\$0			\$0		\$0
etc.				\$0		\$0			\$0		\$0
etc.				\$0		\$0			\$0		\$0
				\$0		\$0			\$0		\$0
	Total	\$159,147,935	\$17,185,520	\$141,962,415	\$8,652,454	\$146,288,642			\$4,309,485	\$3,646,029	\$663,456

Determination of Depreciation Expenses

Year 2017 MIFRS

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2017	Less Fully Depreciated	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	2017 Depreciation Expense	2017 Depreciation Expense per Appendix 2- B Fixed Assets, Column K (I)	Variance ²
		(a)	(b)	(c)	(d)	(e) = (c) + ½ x (d) ¹	(f)	(g) = 1 / (f)	(h) = (e) / (f)		(m) = (h) - (I)
1611	Computer Software (Formally known as Account 1925)	\$926,690	\$837,497	\$89,193	\$0	\$89,193	5.00	20.00%	\$17,839	\$17,804	\$35
1611A	Computer Software (Formally known as Account 1925) - 10 yr	\$1,874,104	\$0	\$1,874,104	-\$1,250	\$1,873,479	10.00	10.00%	\$187,348	\$188,692	-\$1,344
1612	Land Rights (Formally known as Account 1906 and 1806)	\$20,846,976	\$0	\$20,846,976	\$67,628	\$20,880,790	40.00	2.50%	\$522,020	\$531,680	-\$9,660
1805	Land	\$710,903	\$0	\$710,903	\$0	\$710,903	-		\$0	\$0	\$0
1808	Buildings	\$1,197,684	\$24,335	\$1,173,349	\$136,406	\$1,241,552	50.00	2.00%	\$24,831	\$22,073	\$2,758
1808A	Buildings - Components	\$326,693	\$7,500	\$319,193	\$295,631	\$467,008	25.00	4.00%	\$18,680	\$14,374	\$4,307
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1815	Transformer Station Equipment >50 kV	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1820	Distribution Station Equipment <50 Kv - Stns	\$12,808,791	\$1,233,783	\$11,575,008	\$64,944	\$11,607,480	50.00	2.00%	\$232,150	\$194,295	\$37,854
1820A	Distribution Station Equipment <50 kV - Switches/Breakers	\$2,278,876	\$13,148	\$2,265,728	-\$44	\$2,265,706	40.00	2.50%	\$56,643	\$52,502	\$4,141
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1830	Poles, Towers & Fixtures	\$59,094,262	\$5,174,442	\$53,919,820	\$1,917,510	\$54,878,575	45.00	2.22%	\$1,219,524	\$970,351	\$249,173
1835	Overhead Conductors & Devices	\$34,855,529	\$3,052,754	\$31,802,775	\$3,496,590	\$33,551,070	45.00	2.22%	\$745,579	\$622,132	\$123,447
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1845	Underground Conductors & Devices	\$1,857,608	\$59,851	\$1,797,757	\$54,611	\$1,825,062	40.00	2.50%	\$45,627	\$42,251	\$3,376
1850	Line Transformers	\$12,616,342	\$1,197,236	\$11,419,106	\$254,467	\$11,546,340	40.00	2.50%	\$288,659	\$201,674	\$86,984
1855	Services (Overhead & Underground)	\$3,361,906	\$866,373	\$2,495,533	\$0	\$2,495,533	40.00	2.50%	\$62,388	\$41,012	\$21,376
1860	Meters	\$1,162,222	\$246,360	\$915,862	\$0	\$915,862	30.00	3.33%	\$30,529	\$20,124	\$10,405
1860A	Meters (Smart Meters)	\$3,657,473	\$0	\$3,657,473	\$203,804	\$3,759,375	15.00	6.67%	\$250,625	\$244,526	\$6,099
1860B	Meters - PT's and CT's	\$249,149	\$9,395	\$239,754	\$0	\$239,754	30.00	3.33%	\$7,992	\$7,076	\$916
1865	Other Installations on Customer's Premises	\$194,063	\$0	\$194,063	\$0	\$194,063	10.00	10.00%	\$19,406	\$19,406	\$0
1875	Street Lighting and Signal Systems	\$16,523	\$16,523	\$0	\$0	\$0	20.00	5.00%	\$0	\$0	\$0
1905	Land	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1908	Buildings & Fixtures	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1910	Leasehold Improvements	\$75,360	\$43,398	\$31,962	\$0	\$31,962	4.00	25.00%	\$7,991	\$7,990	\$1
1915	Office Furniture & Equipment (10 years)	\$366,424	\$235,785	\$130,639	\$19,942	\$140,610	10.00	10.00%	\$14,061	\$13,492	\$569
1915	Office Furniture & Equipment (5 years)	\$0	\$0	\$0	\$0	\$0	10.00	10.00%	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$914,084	\$341,843	\$572,241	\$57,830	\$601,156	5.00	20.00%	\$120,231	\$112,412	\$7,820
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$0	\$0	\$0	\$0	\$0	5.00	20.00%	\$0	\$0	\$0
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$0	\$0	\$0	\$0	\$0	5.00	20.00%	\$0	\$0	\$0
1930	Transportation Equipment - 5 Yr	\$1,223,585	\$559,053	\$664,532	\$69,916	\$699,489	5.00	20.00%	\$139,898	\$133,301	\$6,596
1930A	Transportation Equipment - 10 Yr	\$3,801,260	\$1,346,448	\$2,454,812	\$535,538	\$2,722,581	10.00	10.00%	\$272,258	\$214,287	\$57,971
1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1940	Tools, Shop & Garage Equipment	\$1,782,692	\$1,103,373	\$679,319	\$84,941	\$721,789	10.00	10.00%	\$72,179	\$67,658	\$4,521
1945	Measurement & Testing Equipment	\$225,116	\$100,192	\$124,924	\$0	\$124,924	10.00	10.00%	\$12,492	\$12,493	-\$1
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1955	Communications Equipment	\$491,730	\$16,909	\$474,821	\$4,600	\$477,121	10.00	10.00%	\$47,712	\$47,502	\$210
1955	Communication Equipment (Smart Meters)	\$0	\$0	\$0	\$0	\$0	10.00	10.00%	\$0	\$0	\$0
1960	Miscellaneous Equipment - 10 yr	\$138,460	\$111,116	\$27,344	\$4,092	\$29,390	10.00	10.00%	\$2,939	\$2,703	\$236
1960A	Miscellaneous Equipment - 5 yr	\$467,319	\$465,748	\$1,571	\$22,760	\$12,951	5.00	20.00%	\$2,590	\$3,633	-\$1,042
1970	Load Management Controls Customer Premises	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1975	Load Management Controls Utility Premises	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1980	System Supervisor Equipment	\$125,984	\$0	\$125,984	\$0	\$125,984	20.00	5.00%	\$6,299	\$6,305	-\$6
1985	Miscellaneous Fixed Assets	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1995	Contributions & Grants	-\$756,587	-\$57,188	-\$699,399	-\$136,532	-\$767,665	-		\$0	-\$25,760	\$25,760
etc.	0	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
etc.				\$0		\$0			\$0	\$0	\$0
				\$0		\$0			\$0	\$0	\$0
	Total	\$166,891,220	\$17,005,874	\$149,885,346	\$7,153,385	\$153,462,038			\$4,428,489	\$3,785,987	\$642,502

Determination of Depreciation Expenses

Year2018MIFRS

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2018	Less Fully Depreciated	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	2018 Depreciation Expense	2018 Depreciation Expense per Appendix 2- B Fixed Assets, Column K (I)	Variance ²
		(a)	(b)	(c)	(d)	(e) = (c) + ½ x (d) ¹	(f)	(g) = 1 / (f)	(h) = (e) / (f)		(m) = (h) - (I)
1611	Computer Software (Formally known as Account 1925)	\$926,690	\$844,556	\$82,134	\$19,793	\$92,031	5.00	20.00%	\$18,406	\$6,363	\$12,043
1611A	Computer Software (Formally known as Account 1925) - 10 yr	\$1,872,855	\$0	\$1,872,855	\$221,083	\$1,983,396	10.00	10.00%	\$198,340	\$195,857	\$2,482
1612	Land Rights (Formally known as Account 1906 and 1806)	\$20,914,604	\$0	\$20,914,604	\$166,709	\$20,997,959	40.00	2.50%	\$524,949	\$533,945	-\$8,996
1805	Land	\$710,903	\$0	\$710,903	\$0	\$710,903	-		\$0	\$0	\$0
1808	Buildings	\$1,026,519	\$24,335	\$1,002,184	\$3,806	\$1,004,086	50.00	2.00%	\$20,082	\$19,320	\$762
1808A	Buildings - Components	\$547,231	\$21,442	\$525,789	\$7,365	\$529,471	25.00	4.00%	\$21,179	\$22,061	-\$883
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1815	Transformer Station Equipment >50 kV	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1820	Distribution Station Equipment <50 Kv - Stns	\$12,873,735	\$1,233,783	\$11,639,952	-\$451	\$11,639,726	50.00	2.00%	\$232,795	\$195,240	\$37,554
1820A	Distribution Station Equipment <50 kV - Switches/Breakers	\$2,278,832	\$13,148	\$2,265,684	\$0	\$2,265,684	40.00	2.50%	\$56,642	\$52,505	\$4,137
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1830	Poles, Towers & Fixtures	\$60,963,303	\$5,125,973	\$55,837,330	\$3,256,224	\$57,465,442	45.00	2.22%	\$1,277,010	\$1,016,701	\$260,309
1835	Overhead Conductors & Devices	\$38,332,722	\$3,033,357	\$35,299,365	\$2,516,143	\$36,557,437	45.00	2.22%	\$812,387	\$677,775	\$134,612
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1845	Underground Conductors & Devices	\$1,912,219	\$59,851	\$1,852,368	\$13,697	\$1,859,216	40.00	2.50%	\$46,480	\$43,056	\$3,424
1850	Line Transformers	\$12,602,867	\$1,029,312	\$11,573,555	\$402,401	\$11,774,755	40.00	2.50%	\$294,369	\$227,179	\$67,190
1855	Services (Overhead & Underground)	\$3,361,906	\$866,373	\$2,495,533	\$0	\$2,495,533	40.00	2.50%	\$62,388	\$41,003	\$21,385
1860	Meters	\$1,162,222	\$246,360	\$915,862	\$0	\$915,862	30.00	3.33%	\$30,529	\$20,122	\$10,407
1860A	Meters (Smart Meters)	\$3,861,278	\$0	\$3,861,278	\$42,688	\$3,882,622	15.00	6.67%	\$258,841	\$258,574	\$268
1860B	Meters - PT's and CT's	\$249,149	\$9,395	\$239,754	\$0	\$239,754	30.00	3.33%	\$7,992	\$7,074	\$918
1865	Other Installations on Customer's Premises	\$194,063	\$0	\$194,063	\$0	\$194,063	10.00	10.00%	\$19,406	\$19,406	\$0
1875	Street Lighting and Signal Systems	\$16,523	\$16,523	\$0	\$0	\$0	20.00	5.00%	\$0	\$0	\$0
1905	Land	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1908	Buildings & Fixtures	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1910	Leasehold Improvements	\$75,360	\$43,398	\$31,962	\$0	\$31,962	4.00	25.00%	\$7,991	\$7,991	\$0
1915	Office Furniture & Equipment (10 years)	\$386,366	\$237,245	\$149,121	\$0	\$149,121	10.00	10.00%	\$14,912	\$14,467	\$445
1915	Office Furniture & Equipment (5 years)	\$0	\$0	\$0	\$0	\$0	10.00	10.00%	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$895,084	\$348,658	\$546,426	\$103,552	\$598,202	5.00	20.00%	\$119,640	\$113,651	\$5,989
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$0	\$0	\$0	\$0	\$0	5.00	20.00%	\$0	\$0	\$0
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$0	\$0	\$0	\$0	\$0	5.00	20.00%	\$0	\$0	\$0
1930	Transportation Equipment - 5 Yr	\$1,293,500	\$559,053	\$734,447	\$72,580	\$770,737	5.00	20.00%	\$154,147	\$118,933	\$35,214
1930A	Transportation Equipment - 10 Yr	\$4,336,798	\$1,346,448	\$2,990,350	\$387,088	\$3,183,894	10.00	10.00%	\$318,389	\$267,684	\$50,705
1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1940	Tools, Shop & Garage Equipment	\$1,849,128	\$1,156,973	\$692,155	\$49,353	\$716,831	10.00	10.00%	\$71,683	\$69,424	\$2,259
1945	Measurement & Testing Equipment	\$225,116	\$100,192	\$124,924	\$16,640	\$133,244	10.00	10.00%	\$13,324	\$12,631	\$693
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1955	Communications Equipment	\$496,330	\$16,909	\$479,421	\$0	\$479,421	10.00	10.00%	\$47,942	\$47,696	\$246
1955	Communication Equipment (Smart Meters)	\$0	\$0	\$0	\$0	\$0	10.00	10.00%	\$0	\$0	\$0
1960	Miscellaneous Equipment - 10 yr	\$73,048	\$41,612	\$31,436	\$5,981	\$34,427	10.00	10.00%	\$3,443	\$3,165	\$277
1960A	Miscellaneous Equipment - 5 yr	\$490,078	\$465,748	\$24,330	\$2,040	\$25,350	5.00	20.00%	\$5,070	\$4,900	\$170
1970	Load Management Controls Customer Premises	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1975	Load Management Controls Utility Premises	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1980	System Supervisor Equipment	\$125,984	\$0	\$125,984	\$20,567	\$136,268	20.00	5.00%	\$6,813	\$6,731	\$83
1985	Miscellaneous Fixed Assets	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1995	Contributions & Grants	-\$893,119	-\$57,188	-\$835,931	-\$69,264	-\$870,563	-		\$0	-\$16,679	\$16,679
etc.				\$0		\$0			\$0		\$0
etc.				\$0		\$0			\$0		\$0
etc.				\$0		\$0			\$0		\$0
				\$0		\$0			\$0		\$0
	Total	\$173,161,294	\$16,783,456	\$156,377,838	\$7,237,996	\$159,996,835			\$4,645,151	\$3,986,777	\$658,374

Determination of Depreciation Expenses

Year 2019 MIFRS

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2019	Less Fully Depreciated	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	2019 Depreciation Expense	2019 Depreciation Expense per Appendix 2- B Fixed Assets, Column K (I)	Variance ²
		(a)	(b)	(c)	(d)	(e) = (c) + ½ x (d) ¹	(f)	(g) = 1 / (f)	(h) = (e) / (f)		(m) = (h) - (I)
1611	Computer Software (Formally known as Account 1925)	\$946,483	\$917,175	\$29,308	\$0	\$29,308	5.00	20.00%	\$5,862	\$4,434	\$1,428
1611A	Computer Software (Formally known as Account 1925) - 10 yr	\$2,093,938	\$0	\$2,093,938	\$98,950	\$2,143,413	10.00	10.00%	\$214,341	\$214,714	-\$373
1612	Land Rights (Formally known as Account 1906 and 1806)	\$21,081,313	\$0	\$21,081,313	\$144,365	\$21,153,496	40.00	2.50%	\$528,837	\$538,942	-\$10,105
1805	Land	\$710,903	\$0	\$710,903	\$0	\$710,903	-		\$0	\$0	\$0
1808	Buildings	\$1,030,324	\$24,335	\$1,005,989	\$1,064,344	\$1,538,161	50.00	2.00%	\$30,763	\$29,983	\$780
1808A	Buildings - Components	\$554,596	\$21,442	\$533,154	\$455,862	\$761,084	25.00	4.00%	\$30,443	\$28,171	\$2,272
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1815	Transformer Station Equipment >50 kV	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1820	Distribution Station Equipment <50 Kv - Stns	\$12,873,284	\$1,233,783	\$11,639,501	\$220,665	\$11,749,833	50.00	2.00%	\$234,997	\$197,443	\$37,554
1820A	Distribution Station Equipment <50 kV - Switches/Breakers	\$2,278,832	\$13,148	\$2,265,684	\$329,997	\$2,430,683	40.00	2.50%	\$60,767	\$56,630	\$4,137
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1830	Poles, Towers & Fixtures	\$64,145,044	\$5,053,092	\$59,091,952	\$4,036,722	\$61,110,313	45.00	2.22%	\$1,358,007	\$1,120,079	\$237,928
1835	Overhead Conductors & Devices	\$40,810,903	\$2,995,395	\$37,815,508	\$3,612,132	\$39,621,575	45.00	2.22%	\$880,479	\$783,220	\$97,259
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1845	Underground Conductors & Devices	\$1,925,916	\$59,851	\$1,866,065	\$11,748	\$1,871,939	40.00	2.50%	\$46,798	\$43,446	\$3,352
1850	Line Transformers	\$12,934,451	\$1,023,020	\$11,911,431	\$413,278	\$12,118,070	40.00	2.50%	\$302,952	\$219,921	\$83,031
1855	Services (Overhead & Underground)	\$3,361,906	\$866,373	\$2,495,533	\$0	\$2,495,533	40.00	2.50%	\$62,388	\$41,000	\$21,388
1860	Meters	\$1,162,222	\$246,360	\$915,862	\$1,443	\$916,584	30.00	3.33%	\$30,553	\$20,147	\$10,406
1860A	Meters (Smart Meters)	\$3,903,966	\$0	\$3,903,966	\$45,708	\$3,926,820	15.00	6.67%	\$261,788	\$263,305	-\$1,517
1860B	Meters - PT's and CT's	\$249,149	\$9,395	\$239,754	\$962	\$240,235	30.00	3.33%	\$8,008	\$7,090	\$918
1865	Other Installations on Customer's Premises	\$194,063	\$0	\$194,063	\$0	\$194,063	10.00	10.00%	\$19,406	\$4,653	\$14,753
1875	Street Lighting and Signal Systems	\$16,523	\$16,523	\$0	\$0	\$0	20.00	5.00%	\$0	\$0	\$0
1905	Land	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1908	Buildings & Fixtures	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1910	Leasehold Improvements	\$75,360	\$43,398	\$31,962	\$5,671	\$34,798	4.00	25.00%	\$8,699	\$709	\$7,990
1915	Office Furniture & Equipment (10 years)	\$340,031	\$211,739	\$128,292	\$11,482	\$134,033	10.00	10.00%	\$13,403	\$11,783	\$1,620
1915	Office Furniture & Equipment (5 years)	\$0	\$0	\$0	\$0	\$0	10.00	10.00%	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$853,644	\$439,605	\$414,039	\$149,002	\$488,539	5.00	20.00%	\$97,708	\$83,337	\$14,371
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$0	\$0	\$0	\$0	\$0	5.00	20.00%	\$0	\$0	\$0
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$0	\$0	\$0	\$0	\$0	5.00	20.00%	\$0	\$0	\$0
1930	Transportation Equipment - 5 Yr	\$1,366,080	\$778,329	\$587,751	\$198,852	\$687,177	5.00	20.00%	\$137,435	\$85,248	\$52,187
1930A	Transportation Equipment - 10 Yr	\$4,723,886	\$1,352,343	\$3,371,543	\$422,561	\$3,582,823	10.00	10.00%	\$358,282	\$313,098	\$45,184
1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1940	Tools, Shop & Garage Equipment	\$1,898,481	\$1,211,762	\$686,719	\$94,360	\$733,899	10.00	10.00%	\$73,390	\$65,378	\$8,012
1945	Measurement & Testing Equipment	\$241,757	\$100,192	\$141,565	\$0	\$141,565	10.00	10.00%	\$14,156	\$13,234	\$922
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1955	Communications Equipment	\$496,330	\$20,127	\$476,203	\$79,559	\$515,983	10.00	10.00%	\$51,598	\$51,598	\$0
1955	Communication Equipment (Smart Meters)	\$0	\$0	\$0	\$0	\$0	10.00	10.00%	\$0	\$0	\$0
1960	Miscellaneous Equipment - 10 yr	\$79,030	\$53,053	\$25,977	\$0	\$25,977	10.00	10.00%	\$2,598	\$2,598	\$0
1960A	Miscellaneous Equipment - 5 yr	\$492,118	\$465,748	\$26,370	\$0	\$26,370	5.00	20.00%	\$5,274	\$5,275	-\$1
1970	Load Management Controls Customer Premises	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1975	Load Management Controls Utility Premises	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1980	System Supervisor Equipment	\$146,551	\$0	\$146,551	\$0	\$146,551	20.00	5.00%	\$7,328	\$7,334	-\$6
1985	Miscellaneous Fixed Assets	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1995	Contributions & Grants	-\$962,383	-\$57,188	-\$905,195	-\$140,000	-\$975,195	-		\$0	-\$17,566	\$17,566
etc.				\$0		\$0			\$0		\$0
etc.				\$0		\$0			\$0		\$0
etc.				\$0		\$0			\$0		\$0
				\$0		\$0			\$0		\$0
	Total	\$180,024,700	\$17,099,000	\$162,925,700	\$11,257,664	\$168,554,532			\$4,846,263	\$4,195,204	\$651,059

Determination of Depreciation Expenses											
Year		2020	MIFRS								
Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2020	Less Fully Depreciated	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	2020 Depreciation Expense	2020 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (I)	Variance ²
		(a)	(b)	(c)	(d)	(e) = (c) + ½ x (d) ¹	(f)	(g) = 1 / (f)	(h) = (e) / (f)		(m) = (h) - (I)
1611	Computer Software (Formally known as Account 1925)	\$946,483	\$917,175	\$29,308	\$0	\$29,308	5.00	20.00%	\$5,862	\$3,959	\$1,903
1611A	Computer Software (Formally known as Account 1925) - 10 yr	\$2,192,888	\$12,073	\$2,180,815	\$67,912	\$2,214,771	10.00	10.00%	\$221,477	\$215,532	\$5,945
1612	Land Rights (Formally known as Account 1906 and 1806)	\$21,225,679	\$0	\$21,225,679	\$139,173	\$21,295,265	40.00	2.50%	\$532,382	\$542,486	-\$10,104
1805	Land	\$710,903	\$0	\$710,903	\$0	\$710,903	-		\$0	\$0	\$0
1808	Buildings	\$2,094,668	\$24,335	\$2,070,333	\$58,061	\$2,099,363	50.00	2.00%	\$41,987	\$41,208	\$779
1808A	Buildings - Components	\$1,010,457	\$85,170	\$925,287	\$24,883	\$937,729	25.00	4.00%	\$37,509	\$37,789	-\$280
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1815	Transformer Station Equipment >50 kV	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1820	Distribution Station Equipment <50 Kv - Stns	\$13,093,948	\$1,233,783	\$11,860,165	\$568,894	\$12,144,613	50.00	2.00%	\$242,892	\$205,347	\$37,545
1820A	Distribution Station Equipment <50 kV - Switches/Breakers	\$2,627,329	\$13,148	\$2,614,181	\$853,342	\$3,040,852	40.00	2.50%	\$76,021	\$71,882	\$4,139
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1830	Poles, Towers & Fixtures	\$68,541,426	\$5,053,092	\$63,488,334	\$2,537,464	\$64,757,065	45.00	2.22%	\$1,439,046	\$1,201,126	\$237,920
1835	Overhead Conductors & Devices	\$44,588,623	\$2,995,395	\$41,593,228	\$2,764,319	\$42,975,387	45.00	2.22%	\$955,009	\$857,751	\$97,258
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1845	Underground Conductors & Devices	\$1,937,663	\$59,851	\$1,877,812	\$11,036	\$1,883,331	40.00	2.50%	\$47,083	\$43,731	\$3,352
1850	Line Transformers	\$13,613,088	\$1,023,020	\$12,590,068	\$417,510	\$12,798,824	40.00	2.50%	\$319,971	\$236,938	\$83,033
1855	Services (Overhead & Underground)	\$3,361,906	\$866,373	\$2,495,533	\$0	\$2,495,533	40.00	2.50%	\$62,388	\$41,018	\$21,370
1860	Meters	\$1,163,665	\$246,360	\$917,305	\$2,022	\$918,316	30.00	3.33%	\$30,611	\$20,203	\$10,408
1860A	Meters (Smart Meters)	\$4,067,814	\$0	\$4,067,814	\$64,029	\$4,099,828	15.00	6.67%	\$273,322	\$274,838	-\$1,516
1860B	Meters - PT's and CT's	\$250,111	\$9,395	\$240,716	\$1,348	\$241,390	30.00	3.33%	\$8,046	\$7,129	\$917
1865	Other Installations on Customer's Premises	\$194,063	\$123,690	\$70,373	\$0	\$70,373	10.00	10.00%	\$7,037	\$1,135	\$5,902
1875	Street Lighting and Signal Systems	\$16,523	\$16,523	\$0	\$0	\$0	20.00	5.00%	\$0	\$0	\$0
1905	Land	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1908	Buildings & Fixtures	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1910	Leasehold Improvements	\$81,032	\$75,360	\$5,672	\$4,739	\$8,041	4.00	25.00%	\$2,010	\$2,010	\$0
1915	Office Furniture & Equipment (10 years)	\$351,512	\$226,617	\$124,895	\$8,651	\$129,221	10.00	10.00%	\$12,922	\$12,021	\$901
1915	Office Furniture & Equipment (5 years)	\$0	\$0	\$0	\$0	\$0	10.00	10.00%	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$1,002,645	\$487,107	\$515,538	\$227,400	\$629,238	5.00	20.00%	\$125,848	\$89,535	\$36,313
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$0	\$0	\$0	\$0	\$0	5.00	20.00%	\$0	\$0	\$0
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$0	\$0	\$0	\$0	\$0	5.00	20.00%	\$0	\$0	\$0
1930	Transportation Equipment - 5 Yr	\$1,564,932	\$1,034,154	\$530,778	\$211,715	\$636,636	5.00	20.00%	\$127,327	\$114,789	\$12,538
1930A	Transportation Equipment - 10 Yr	\$5,146,447	\$1,632,062	\$3,514,385	\$449,894	\$3,739,332	10.00	10.00%	\$373,933	\$339,513	\$34,420
1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1940	Tools, Shop & Garage Equipment	\$1,992,841	\$1,288,497	\$704,344	\$96,248	\$752,468	10.00	10.00%	\$75,247	\$69,323	\$5,924
1945	Measurement & Testing Equipment	\$241,757	\$109,423	\$132,334	\$0	\$132,334	10.00	10.00%	\$13,233	\$13,234	-\$1
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1955	Communications Equipment	\$575,889	\$20,127	\$555,762	\$78,948	\$595,236	10.00	10.00%	\$59,524	\$59,498	\$26
1955	Communication Equipment (Smart Meters)	\$0	\$0	\$0	\$0	\$0	10.00	10.00%	\$0	\$0	\$0
1960	Miscellaneous Equipment - 10 yr	\$79,030	\$53,053	\$25,977	\$0	\$25,977	10.00	10.00%	\$2,598	\$2,596	\$2
1960A	Miscellaneous Equipment - 5 yr	\$492,118	\$465,748	\$26,370	\$0	\$26,370	5.00	20.00%	\$5,274	\$4,986	\$288
1970	Load Management Controls Customer Premises	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1975	Load Management Controls Utility Premises	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1980	System Supervisor Equipment	\$146,551	\$0	\$146,551	\$0	\$146,551	20.00	5.00%	\$7,328	\$7,334	-\$6
1985	Miscellaneous Fixed Assets	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	-		\$0	\$0	\$0
1995	Contributions & Grants	-\$1,102,383	-\$57,188	-\$1,045,195	-\$101,850	-\$1,096,120	-		\$0	-\$19,268	\$19,268
etc.				\$0		\$0			\$0		\$0
etc.				\$0		\$0			\$0		\$0
etc.				\$0		\$0			\$0		\$0
				\$0		\$0			\$0		\$0
	Total	\$192,209,610	\$18,014,343	\$174,195,267	\$8,485,738	\$178,438,136			\$5,105,887	\$4,497,643	\$608,244