

Scenario that applies	Applicable Years and Accounting Standard	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
Rebasing for the first time with depreciation policy changes made in 2012.	This appendix must be duplicated and completed for the years 2012 to 2021. The appendix for 2012 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2012 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2021 is to be completed under MFRS (2014 if changes to MFRS are material).		
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Already rebased with depreciation policy changes in a prior rate application and rebasing MFRS for the first time. <input checked="" type="checkbox"/>	This appendix must be completed for 2014 to the test year. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to the test year is to be completed under MFRS (2014 if changes to MFRS are material).	2014	MFRS
Already rebased under MFRS in a prior rate application <input type="checkbox"/>	This appendix must be completed under MFRS for each year for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.		

Account	Description	Book Values					Service Lives						Depreciation Expense				Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance ⁶
		Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated ⁷	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change ²	Less Fully Depreciated ³	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ⁴	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change ⁴	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions ⁵	o = f+m+n			
		a	b	c = a-b	d	e	f = d-e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = f+m+n	p	q = p-o	
1609	Capital Contributions Paid	\$ 6,798,057		\$ 6,798,057	\$ 2,684,455	\$ -	\$ 2,684,455	\$ -	60.0	1.67%	60.00	1.67%	\$ 113,301	\$ 44,741	\$ -	\$ 68,560	\$ 68,560	\$ 0	
1611	Computer Software (Formerly known as Account 1925)	\$ 1,894,399	\$ 269,692	\$ 1,624,707	\$ 470,978	\$ -	\$ 470,978	\$ 907,889	5.9	16.81%	8.19	12.21%	\$ 273,099	\$ 57,489	\$ 55,410	\$ 385,998	\$ 362,141	\$ 23,857	
1612	Land Rights (Formerly known as Account 1906)	\$ 162,836		\$ 162,836					57.6	1.74%	70.00	1.43%	\$ 2,828	\$ -	\$ -	\$ 2,828	\$ 2,828	\$ 0	
1805	Land	\$ 202,703		\$ 202,703					-	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1808	Buildings	\$ 1,147,791	\$ 38,684	\$ 1,109,108				\$ 14,760	17.7	5.65%	20.00	5.00%	\$ 62,636	\$ -	\$ 369	\$ 63,005	\$ 63,005	\$ 0	
1815	Transformer Station Equipment >50 kV	\$ -		\$ -					-	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1820	Distribution Station Equipment <50 kV - Substation Equipment	\$ 4,527,039		\$ 4,527,039	\$ 153,124	\$ -	\$ 153,124	\$ 158,348	22.5	4.44%	15.68	6.38%	\$ 201,061	\$ 9,766	\$ 5,050	\$ 215,877	\$ 225,802	\$ 9,925	
1820	Distribution Station Equipment <50 kV - Substation Battery Bank/Chargers	\$ 128,108		\$ 128,108	\$ 6,932	\$ -	\$ 6,932	\$ 11,772	9.4	10.66%	20.00	5.00%	\$ 13,659	\$ 347	\$ 294	\$ 14,300	\$ 14,300	\$ 0	
1820	Distribution Station Equipment <50 kV	\$ 3,226		\$ 3,226					39.0	2.56%	0.00	0.00%	\$ 83	\$ -	\$ -	\$ 83	\$ 83	\$ 0	
1825	Storage Battery Equipment	\$ -		\$ -					-	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1830	Poles, Towers & Fixtures	\$ 16,315,456		\$ 16,315,456	\$ 4,148,008	\$ -	\$ 4,148,008	\$ 1,674,041	33.0	3.03%	40.00	2.50%	\$ 493,712	\$ 103,700	\$ 20,926	\$ 618,338	\$ 620,103	\$ 1,765	
1835	Overhead Conductors & Devices - Primary devices	\$ 7,533,394		\$ 7,533,394	\$ 589,777	\$ -	\$ 589,777	\$ 1,060,220	31.5	3.18%	40.00	2.50%	\$ 239,308	\$ 14,744	\$ 13,253	\$ 267,305	\$ 267,305	\$ 0	
1835	Overhead Conductors & Devices - Primary conductors	\$ 8,685,131		\$ 8,685,131	\$ 818,674	\$ -	\$ 818,674	\$ 651,348	51.7	1.93%	60.00	1.67%	\$ 167,843	\$ 13,645	\$ 5,428	\$ 186,916	\$ 162,945	\$ 23,970	
1835	Overhead Conductors & Devices - Primary switch motors, arrestors	\$ 1,180,464	\$ 34,988	\$ 1,145,476	\$ 127,333	\$ -	\$ 127,333	\$ 90,236	12.0	8.30%	20.00	5.00%	\$ 95,105	\$ 6,367	\$ 2,256	\$ 103,728	\$ 103,728	\$ 0	
1840	Underground Conduit	\$ 8,335,192		\$ 8,335,192	\$ 997,530	\$ -	\$ 997,530	\$ 1,745,522	52.9	1.89%	60.00	1.67%	\$ 157,582	\$ 16,625	\$ 14,546	\$ 188,753	\$ 192,210	\$ 3,456	
1845	Underground Conductors & Devices - Primary conductors	\$ 9,929,738		\$ 9,929,738	\$ 539,936	\$ -	\$ 539,936	\$ 982,452	29.9	3.35%	40.00	2.50%	\$ 332,397	\$ 13,498	\$ 12,281	\$ 358,176	\$ 391,014	\$ 32,838	
1845	Underground Conductors & Devices - Primary devices	\$ 2,977,419	\$ 54,496	\$ 2,922,923	\$ 246,866	\$ -	\$ 246,866	\$ 95,441	17.9	5.57%	30.00	3.33%	\$ 162,888	\$ 8,229	\$ 1,591	\$ 172,707	\$ 172,707	\$ 0	
1850	Line Transformers	\$ 20,926,271		\$ 20,926,271	\$ 1,033,826	\$ -	\$ 1,033,826	\$ 1,502,177	31.1	3.21%	40.00	2.50%	\$ 671,801	\$ 25,846	\$ 18,777	\$ 716,423	\$ 716,423	\$ 0	
1855	Services (Overhead & Underground) - Underground Secondary	\$ 11,058,942		\$ 11,058,942	\$ 473,765	\$ -	\$ 473,765	\$ 1,073,801	51.2	1.95%	60.00	1.67%	\$ 216,117	\$ 7,896	\$ 8,948	\$ 232,962	\$ 233,318	\$ 356	
1855	Services (Overhead & Underground) - Overhead Secondary	\$ 2,634,685		\$ 2,634,685	\$ 151,677	\$ -	\$ 151,677	\$ 95,133	51.7	1.94%	60.00	1.67%	\$ 51,006	\$ 2,528	\$ 793	\$ 54,326	\$ 54,326	\$ 0	
1855	Services (Overhead & Underground) - Underground Structure	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 681,935	-	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ 6,682	\$ 6,682	
1855	Services (Overhead & Underground) - Overhead Structure	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 2,571	-	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ 32	\$ 32	
1860	Meters - Residential	\$ 682,627		\$ 682,627	\$ 62,049	\$ -	\$ 62,049	\$ 135,257	12.2	8.18%	15.00	6.67%	\$ 55,852	\$ 4,137	\$ 4,509	\$ 64,497	\$ 64,497	\$ 0	
1860	Meters - Industrial and Wholesale	\$ 1,284,993	\$ 72,753	\$ 1,212,241	\$ 196,871	\$ -	\$ 196,871	\$ 67,699	12.8	7.84%	20.00	5.00%	\$ 95,039	\$ 9,844	\$ 1,692	\$ 106,575	\$ 106,575	\$ 0	
1860	Meters - CT and PT	\$ 1,164,216		\$ 1,164,216	\$ 140,423	\$ -	\$ 140,423	\$ 320,344	34.8	2.87%	45.00	2.22%	\$ 33,461	\$ 3,121	\$ 3,559	\$ 40,141	\$ 40,141	\$ 0	
1860	Meters - Smart Meters - Repeaters, Data Concentrators	\$ 912,531		\$ 912,531	\$ 29,303	\$ -	\$ 29,303	\$ 5,034	12.3	8.11%	15.00	6.67%	\$ 73,974	\$ 1,954	\$ 168	\$ 76,096	\$ 76,096	\$ 0	
1860	Meters - Smart Meters - Regulatory	\$ 7,640,776		\$ 7,640,776	\$ -	\$ -	\$ -	\$ -	11.5	8.70%	15.00	6.67%	\$ 664,997	\$ -	\$ -	\$ 664,997	\$ 637,265	\$ 27,731	
1860	Meters - Quadrilogic Meters	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	20.00	5.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1860	Meters - Cellular Meters	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	15.00	6.67%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1860	Meters (Smart Meters)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1905	Land	\$ 96,300		\$ 96,300					-	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1908	Buildings & Fixtures - Office Building	\$ 2,624,564	\$ 56,191	\$ 2,568,373	\$ 20,501	\$ -	\$ 20,501	\$ 211,619	17.9	5.60%	19.80	5.05%	\$ 143,764	\$ 1,036	\$ 5,345	\$ 150,145	\$ 150,079	\$ 65	
1908	Buildings & Fixtures - Service Buildings	\$ 1,942,516	\$ 45,002	\$ 1,897,514	\$ -	\$ -	\$ -	\$ 2,480	20.8	4.80%	12.91	7.75%	\$ 91,150	\$ -	\$ 96	\$ 91,246	\$ 91,765	\$ 519	
1910	Leasehold Improvements	\$ -		\$ -					-	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1915	Office Furniture & Equipment (10 years)	\$ 318,515	\$ 40,825	\$ 277,690	\$ 32,076	\$ -	\$ 32,076	\$ 50,890	5.5	18.05%	10.00	10.00%	\$ 50,121	\$ 3,208	\$ 2,544	\$ 55,873	\$ 55,873	\$ 0	
1915	Office Furniture & Equipment (5 years)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1920	Computer Equipment - Hardware	\$ 136,986	\$ 32,889	\$ 104,098	\$ 165,828	\$ -	\$ 165,828	\$ 47,480	2.8	35.97%	5.00	20.00%	\$ 37,443	\$ 33,166	\$ 4,748	\$ 75,357	\$ 75,357	\$ 0	
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1930	Transportation Equipment - Trailers	\$ -		\$ -	\$ 33,643	\$ -	\$ 33,643	\$ -	-	0.00%	20.00	5.00%	\$ -	\$ 1,682	\$ -	\$ 1,682	\$ 1,682	\$ 0	
1930	Transportation Equipment - Automobiles	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	8.00	12.50%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1930	Transportation Equipment - Trucks	\$ 178,827		\$ 178,827	\$ 46,846	\$ -	\$ 46,846	\$ -	9.4	10.66%	12.00	8.33%	\$ 19,097	\$ 3,904	\$ -	\$ 23,001	\$ 23,977	\$ 976	
1930	Transportation Equipment - Trucks	\$ 561,420	\$ 94,114	\$ 467,306	\$ 169,258	\$ -	\$ 169,258	\$ 75,000	12.1	8.27%	15.00	6.67%	\$ 38,659	\$ 11,284	\$ 2,500	\$ 52,443	\$ 52,443	\$ 0	
1935	Stores Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1940	Tools, Shop & Garage Equipment	\$ 129,338	\$ 21,850	\$ 107,488	\$ 21,517	\$ -	\$ 21,517	\$ 105,316	4.4	22.59%	10.00	10.00%	\$ 24,283	\$ 2,152	\$ 5,266	\$ 31,701	\$ 30,653	\$ 1,048	
1945	Measurement & Testing Equipment	\$ 30,919		\$ 30,919	\$ -	\$ -	\$ -	\$ 1,395	4.8	21.00%	10.00	10.00%	\$ 6,491	\$ -	\$ 70	\$ 6,561	\$ 5,292	\$ 1,269	
1950	Power Operated Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1955	Communications Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1955	Communication Equipment (Smart Meters)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1960	Miscellaneous Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1970	Load Management Controls Customer Premises	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1975	Load Management Controls Utility Premises	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1980	System Supervisor Equipment - Scada System	\$ 46	\$ 46	\$ 0	\$ -	\$ -	\$ -	\$ -	1.0	100.00%	0.00	0.00%	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	
1980	System Supervisor Equipment - RTU	\$ 140,514	\$ -	\$ 140,514	\$ 51,318	\$ -	\$ 51,318	\$ 42,002	13.9	7.21%	20.00	5.00%	\$ 10,128	\$ 2,566	\$ 1,050	\$ 13,744	\$ 13,744	\$ 0	
1980	System Supervisor Equipment - Relays	\$ 432,719	\$ -	\$ 432,719	\$ 7,223	\$ -	\$ 7,223	\$ 26,660	20.9	4.78%	30.00	3.33%	\$ 20,681	\$ 241	\$ 444	\$ 21,366	\$ 21,366	\$ 0	
1980	System Supervisor Equipment - Battery	\$ 288,899	\$ 218,948	\$ 69,951	\$ -	\$ -	\$ -	\$ -	2.1	46.55%	20.00	5.00%	\$ 32,560	\$ -	\$ -	\$ 32,560	\$ 32,560	\$ 0	
1985	Miscellaneous Fixed Assets	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1990	Other Tangible Property	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1995	Contributions & Grants - Overhead Primary - Structures	\$ 2,200,690		\$ 2,200,690	\$ 362,780	\$ -	\$ 362,780	\$ 404,070	36.6	2.73%	40.00	2.50%	\$ 60,161	\$ 9,070	\$ 5,051	\$ 74,281	\$ 74,281	\$ 0	
1995	Contributions & Grants - Overhead Primary - Devices	\$ 1,094,524		\$ 1,094,524	\$ 82,619	\$ -	\$ 82,619	\$ 24,496	35.1	2.85%	40.00	2.50%	\$ 31,197	\$ 2,065	\$ 306	\$ 33,568	\$ 33,568	\$ 0	
1995	Contributions & Grants - Overhead Primary - Conductors	\$ 1,091,036		\$ 1,091,036	\$ 34,265	\$ -	\$ 34,265	\$ 10,274	55.1	1.82%	60.00	1.67%	\$ 19,808	\$ 571	\$ 86	\$ 20,464	\$ 20,464	\$ 0	
1995	Contributions & Grants - Overhead Primary - Switch Controllers, Arresters	\$ 106,952		\$ 106,952	\$ 8,659	\$ -	\$ 8,659	\$ -	14.8	6.77%	20.00	5.00%	\$ 7,235	\$ 433	\$ -	\$ 7,667	\$ 7,667	\$ 0	
1995	Contributions & Grants - Underground Primary - Conduit	\$ 2,879,571		\$ 2,879,571	\$ 557,173	\$ -	\$ 557,173	\$ 802,111	56.4	1.78%	60.00	1.67%	\$ 51,033	\$ 9,286	\$ 6,684	\$ 67,004			

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Already rebased under MIFRS in a prior rate application <input type="checkbox"/>		This appendix must be completed under MIFRS for each year for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.		

Account	Description	Book Values					Service Lives					Depreciation Expense					Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance ⁶
		Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated ⁷	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change ⁸	Less Fully Depreciated ⁸	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ⁹	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change ⁴	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions ⁵	Depreciation Expense			
		a	b	c = a-b	d	e	f = d-e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = f+m+n			
1609	Capital Contributions Paid	\$ 6,798,057		\$ 6,798,057	\$ 2,684,455		\$ 2,684,455		60.00	1.67%	60.00	\$ 113,301	\$ 44,741	\$ 68,560	\$ 68,560	\$ 0		\$ 0	
1611	Computer Software (Formally known as Account 1925)	\$ 1,894,399	\$ 280,803	\$ 1,613,596	\$ 1,378,867	\$ 604,965	\$ 1,378,867	6.24	16.03%	8.30	12.05%	\$ 258,649	\$ 166,123	\$ 36,442	\$ 461,214	\$ 445,046	\$ 16,168		
1612	Land Rights (Formally known as Account 1906)	\$ 162,836		\$ 162,836				57.58	1.74%	70.00	0.00%	\$ 2,828	\$ -	\$ 2,828	\$ 2,828	\$ 0	\$ 0		
1805	Land	\$ 202,703		\$ 202,703				0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1808	Buildings	\$ 1,147,791	\$ 45,527	\$ 1,102,264	\$ 14,760	\$ 15,205	\$ 14,760	17.71	5.65%	20.00	5.00%	\$ 62,249	\$ 738	\$ 380	\$ 63,367	\$ 63,367	\$ 0		
1810	Leasehold Improvements							0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1815	Transformer Station Equipment >50 kV							0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1820	Distribution Station Equipment <50 kV - Substation Equipment	\$ 4,527,039		\$ 4,527,039	\$ 311,472	\$ 114,612	\$ 311,472	22.52	4.44%	15.68	6.38%	\$ 201,061	\$ 19,866	\$ 3,655	\$ 224,582	\$ 251,884	\$ 27,302		
1820	Distribution Station Equipment <50 kV - Substation Battery Bank/Chargers	\$ 128,108		\$ 128,108	\$ 18,704	\$ 6,932	\$ 18,704	9.38	10.68%	20.00	5.00%	\$ 13,659	\$ 935	\$ 173	\$ 14,768	\$ 14,746	\$ 22		
1820	Distribution Station Equipment <50 kV	\$ 3,226		\$ 3,226				39.00	2.56%	0.00	0.00%	\$ 83	\$ -	\$ 83	\$ 83	\$ 0	\$ 0		
1825	Storage Battery Equipment							0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1830	Poles, Towers & Fixtures	\$ 16,315,456	\$ 58,754	\$ 16,256,702	\$ 5,822,049	\$ 1,280,206	\$ 5,822,049	33.05	3.03%	40.00	2.50%	\$ 491,934	\$ 145,551	\$ 16,003	\$ 653,488	\$ 670,612	\$ 17,124		
1835	Overhead Conductors & Devices - Primary devices	\$ 7,533,394	\$ 77,386	\$ 7,456,008	\$ 1,649,997	\$ 944,277	\$ 1,649,997	31.48	3.18%	40.00	2.50%	\$ 236,850	\$ 41,250	\$ 11,803	\$ 289,903	\$ 289,884	\$ 19		
1835	Overhead Conductors & Devices - Primary conductors	\$ 8,685,131	\$ 1,721	\$ 8,683,410	\$ 1,470,022	\$ 500,741	\$ 1,470,022	51.75	1.93%	60.00	1.67%	\$ 167,810	\$ 24,500	\$ 4,173	\$ 196,483	\$ 173,689	\$ 22,794		
1835	Overhead Conductors & Devices - Primary switch motors, arrestors	\$ 1,180,464	\$ 51,688	\$ 1,128,776	\$ 217,569	\$ 60,363	\$ 217,569	12.93	7.74%	20.00	5.00%	\$ 87,313	\$ 10,878	\$ 1,509	\$ 99,701	\$ 99,643	\$ 58		
1840	Underground Conduit	\$ 8,335,192	\$ 16,670	\$ 8,318,522	\$ 2,743,052	\$ 867,879	\$ 2,743,052	52.89	1.89%	60.00	1.67%	\$ 157,266	\$ 45,718	\$ 7,232	\$ 210,216	\$ 233,754	\$ 23,537		
1845	Underground Conductors & Devices - Primary conductors	\$ 9,929,738	\$ 9,892	\$ 9,919,846	\$ 1,522,388	\$ 1,007,818	\$ 1,522,388	29.87	3.35%	40.00	2.50%	\$ 332,066	\$ 38,060	\$ 12,598	\$ 382,723	\$ 415,601	\$ 32,878		
1845	Underground Conductors & Devices - Primary devices	\$ 2,977,419	\$ 30,382	\$ 2,947,037	\$ 342,307	\$ 112,028	\$ 342,307	19.58	5.11%	30.00	3.33%	\$ 150,479	\$ 11,410	\$ 1,867	\$ 163,757	\$ 196,968	\$ 33,211		
1850	Line Transformers	\$ 20,926,271	\$ 141,295	\$ 20,784,976	\$ 2,536,004	\$ 1,822,243	\$ 2,536,004	31.15	3.21%	40.00	2.50%	\$ 667,265	\$ 63,400	\$ 22,778	\$ 753,443	\$ 778,419	\$ 24,976		
1855	Services (Overhead & Underground) - Underground Secondary	\$ 11,058,942	\$ 34,081	\$ 11,024,861	\$ 1,547,566	\$ 402,529	\$ 1,547,566	51.17	1.95%	60.00	1.67%	\$ 215,451	\$ 25,793	\$ 3,354	\$ 244,598	\$ 278,247	\$ 33,648		
1855	Services (Overhead & Underground) - Overhead Secondary	\$ 2,634,685		\$ 2,634,685	\$ 246,810	\$ 99,208	\$ 246,810	51.65	1.94%	60.00	1.67%	\$ 51,006	\$ 4,114	\$ 827	\$ 55,946	\$ 55,946	\$ 0		
1855	Services (Overhead & Underground) - Underground Structure				\$ 681,935	\$ 326,585	\$ 681,935	0.00	0.00%	0.00	0.00%	\$ -	\$ 11,366	\$ 2,722	\$ 14,087	\$ 14,087	\$ 0		
1855	Services (Overhead & Underground) - Overhead Structure				\$ 2,571	\$ 2,816	\$ 2,571	0.00	0.00%	40.00	2.50%	\$ -	\$ 64	\$ 35	\$ 99	\$ 99	\$ 0		
1865	Meters - Residential	\$ 682,627		\$ 682,627	\$ 197,306	\$ 107,580	\$ 197,306	12.22	8.18%	15.00	6.67%	\$ 55,852	\$ 13,154	\$ 3,586	\$ 72,592	\$ 72,592	\$ 0		
1860	Meters - Industrial and Wholesale	\$ 1,284,993	\$ 72,753	\$ 1,212,241	\$ 264,570	\$ 26,151	\$ 264,570	12.76	7.84%	20.00	5.00%	\$ 93,039	\$ 13,229	\$ 654	\$ 108,921	\$ 105,605	\$ 3,316		
1860	Meters - CT and PT	\$ 1,164,216		\$ 1,164,216	\$ 460,767	\$ 304,118	\$ 460,767	34.79	2.87%	45.00	2.22%	\$ 33,461	\$ 10,239	\$ 3,379	\$ 47,079	\$ 47,079	\$ 0		
1860	Meters - Smart Meters - Repeaters, Data Concentrators	\$ 912,531		\$ 912,531	\$ 34,336	\$ 114,270	\$ 34,336	12.34	8.11%	15.00	6.67%	\$ 73,974	\$ 2,289	\$ 3,809	\$ 80,073	\$ 80,073	\$ 0		
1860	Meters - Smart Meters - Regulatory	\$ 7,640,776		\$ 7,640,776				11.49	8.70%	15.00	6.67%	\$ 664,997	\$ -	\$ -	\$ 664,997	\$ 637,265	\$ 27,731		
1860	Meters - Quadlogic Meters							0.00	0.00%	20.00	5.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1860	Meters - Cellular Meters							0.00	0.00%	15.00	6.67%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1860	Meters (Smart Meters)							0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1905	Land	\$ 96,300		\$ 96,300				0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1908	Buildings & Fixtures - Office Building	\$ 2,624,564	\$ 70,840	\$ 2,553,724	\$ 232,120	\$ 222,971	\$ 232,120	17.87	5.60%	19.80	5.05%	\$ 142,944	\$ 11,726	\$ 5,632	\$ 160,301	\$ 160,124	\$ 177		
1908	Buildings & Fixtures - Service Buildings	\$ 1,942,516	\$ 45,002	\$ 1,897,514	\$ 2,480	\$ 158,258	\$ 2,480	20.82	4.80%	12.91	7.75%	\$ 91,150	\$ 192	\$ 6,131	\$ 97,473	\$ 102,713.84	\$ 5,241		
1910	Leasehold Improvements							0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1915	Office Furniture & Equipment (10 years)	\$ 318,515	\$ 48,666	\$ 269,850	\$ 82,965	\$ 23,366	\$ 82,965	5.54	18.05%	10.00	10.00%	\$ 48,706	\$ 8,297	\$ 1,168	\$ 58,170	\$ 58,170	\$ 0		
1915	Office Furniture & Equipment (5 years)							0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1920	Computer Equipment - Hardware	\$ 136,986	\$ 74,416	\$ 62,570	\$ 213,308	\$ 213,308	\$ 213,308	60.449	2.78	35.97%	5.00	20.00%	\$ 22,506	\$ 42,662	\$ 6,045	\$ 71,213	\$ 71,213	\$ 0	
1920	Computer Equip.-Hardware(Post Mar. 22/04)							0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1920	Computer Equip.-Hardware(Post Mar. 19/07)							0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1930	Transportation Equipment - Trailers				\$ 33,643	\$ 33,643	\$ 33,643	0.00	0.00%	0.00	5.00%	\$ -	\$ 1,682	\$ -	\$ 1,682	\$ 1,682	\$ 0		
1930	Transportation Equipment - Automobiles							0.00	0.00%	8.00	12.50%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1930	Transportation Equipment - Trucks	\$ 178,827	\$ 19,116	\$ 159,712	\$ 46,846	\$ 155,610	\$ 46,846	9.36	10.68%	12.00	8.33%	\$ 17,034	\$ 3,904	\$ 6,484	\$ 27,422	\$ 27,422	\$ 0		
1930	Transportation Equipment - Trucks	\$ 561,420	\$ 94,114	\$ 467,306	\$ 244,258	\$ 244,258	\$ 244,258	12.09	8.27%	15.00	6.67%	\$ 38,659	\$ 16,284	\$ 25,765	\$ 80,709	\$ 101,968	\$ 21,260		
1935	Stores Equipment							0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1940	Tools, Shop & Garage Equipment	\$ 129,338	\$ 33,388	\$ 95,950	\$ 126,832	\$ 126,832	\$ 126,832	12.102	4.43	22.59%	10.00	10.00%	\$ 21,677	\$ 12,683	\$ 605	\$ 34,965	\$ 33,917	\$ 1,048	
1945	Measurement & Testing Equipment	\$ 30,919	\$ 15,330	\$ 15,589	\$ 1,395	\$ 1,395	\$ 1,395	6.368	4.76	21.00%	10.00	10.00%	\$ 3,273	\$ 140	\$ 318	\$ 3,731	\$ 4,778	\$ 1,048	
1950	Power Operated Equipment							0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1955	Communications Equipment							0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1955	Communication Equipment (Smart Meters)							0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1960	Miscellaneous Equipment							24.434	0.00	0.00%	0.00%	\$ -	\$ 814	\$ 814	\$ 820	\$ 820	\$ 6		
1970	Load Management Controls Customer Premises							0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1975	Load Management Controls Utility Premises							0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1980	System Supervisor Equipment - Scada System	\$ 46	\$ 46	\$ -				1.00	100.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1980	System Supervisor Equipment - RTU	\$ 140,514		\$ 140,514	\$ 93,320	\$ 90,255	\$ 93,320	13.87	7.21%	20.00	5.00%	\$ 10,128	\$ 4,666	\$ 2,256	\$ 17,051	\$ 17,051	\$ 0		
1980	System Supervisor Equipment - Relays	\$ 432,719		\$ 432,719	\$ 33,882	\$ 5,947	\$ 33,882	20.92	4.78%	30.00	3.33%	\$ 20,681	\$ 1,129	\$ 99	\$ 21,910	\$ 21,934	\$ 24		
1980	System Supervisor Equipment - Battery	\$ 288,899	\$ 221,423	\$ 67,477				2.15	46.55%	20.00	5.00%	\$ 31,408	\$ -	\$ -	\$ 31,408	\$ 31,408	\$ 0		
1985	Miscellaneous Fixed Assets							0.00	0.00%	0.00									

Scenario that applies	Applicable Years and Accounting Standard	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
Rebasing for the first time with depreciation policy changes made in 2012.	This appendix must be duplicated and completed for the years 2012 to 2021. The appendix for 2012 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2012 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2021 is to be completed under MIFRS (2014 if changes to MIFRS are material).		
Rebasing for the first time with depreciation policy changes made in 2013.	This appendix must be duplicated and completed for the years 2013 to 2021. The appendix for 2013 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2013 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2021 is to be completed under MIFRS (2014 if changes to MIFRS are material).		
Already rebased with depreciation policy changes in a prior rate application and rebasing MIFRS for the first time. <input checked="" type="checkbox"/>	This appendix must be completed for 2014 to the test year. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to the test year is to be completed under MIFRS (2014 if changes to MIFRS are material).	2018	MIFRS
Already rebased under MIFRS in a prior rate application <input type="checkbox"/>	This appendix must be completed under MIFRS for each year for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.		

Account	Description	Book Values					Service Lives					Depreciation Expense					Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance ⁶
		Opening Net Book Value of Existing Assets as at Date of Policy Change	Less Fully Depreciated ⁷	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change ²	Less Fully Depreciated ⁸	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ²	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change ⁴	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions ³				
		a	b	c = a-b	d	e	f = d-e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5/j	o = l+m+n			
1609	Capital Contributions Paid	\$ 6,798,057		\$ 6,798,057	\$ 2,684,455		\$ 2,684,455	\$ 1,000,000	60.00	1.67%	60.00	\$ 113,301	\$ 44,741	\$ 8,333	\$ 76,893	\$ 76,893	\$ -	\$ -	
1611	Computer Software (Formally known as Account 1925)	\$ 1,894,999	\$ 579,168	\$ 1,315,231	\$ 2,870,853		\$ 2,870,853	\$ 259,014	9.77	10.24%	6.93	\$ 134,651	\$ 414,090	\$ 18,680	\$ 567,421	\$ 599,044	\$ -	\$ 31,623	
1612	Land Rights (Formally known as Account 1906)	\$ 162,836	\$ 1,539	\$ 161,297	\$ -		\$ -	\$ -	64.00	1.56%	70	\$ 2,520	\$ -	\$ -	\$ 2,520	\$ 2,520	\$ -	\$ -	
1805	Land	\$ 202,703	\$ -	\$ 202,703	\$ -		\$ -	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1808	Buildings	\$ 1,147,791	\$ 120,235	\$ 1,027,556	\$ 166,713		\$ 166,713	\$ 7,733	17.71	5.65%	20	\$ 58,030	\$ 8,336	\$ 193	\$ 66,559	\$ 66,559	\$ -	\$ -	
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1820	Distribution Station Equipment <50 kV - Substation Equipment	\$ 4,527,039	\$ -	\$ 4,527,039	\$ 515,284		\$ 515,284	\$ 281,626	22.52	4.44%	16	\$ 201,061	\$ 32,865	\$ 8,981	\$ 242,908	\$ 238,801	\$ -	\$ 4,107	
1820	Distribution Station Equipment <50 kV - Substation Battery Bank/Chargers	\$ 128,108	\$ 12,905	\$ 115,203	\$ 25,636		\$ 25,636	\$ -	9.38	10.68%	20	\$ 12,283	\$ 1,282	\$ -	\$ 13,565	\$ 10,877	\$ -	\$ 2,688	
1820	Distribution Station Equipment <50 kV	\$ 3,226	\$ -	\$ 3,226	\$ -		\$ -	\$ -	39.00	2.56%	-	\$ 83	\$ -	\$ -	\$ 83	\$ 83	\$ -	\$ -	
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1830	Poles, Towers & Fixtures	\$ 16,315,456	\$ 56,737	\$ 16,258,719	\$ 9,562,339		\$ 9,562,339	\$ 2,095,669	33.05	3.03%	40	\$ 491,995	\$ 239,058	\$ 26,196	\$ 757,250	\$ 758,807	\$ -	\$ 1,558	
1835	Overhead Conductors & Devices - Primary devices	\$ 7,533,394	\$ 83,405	\$ 7,449,989	\$ 4,456,418		\$ 4,456,418	\$ 832,583	31.48	3.18%	40	\$ 236,659	\$ 111,410	\$ 10,407	\$ 358,476	\$ 358,400	\$ -	\$ 76	
1835	Overhead Conductors & Devices - Primary conductors	\$ 8,685,131	\$ 2,124	\$ 8,683,007	\$ 3,127,049		\$ 3,127,049	\$ 1,156,267	51.75	1.93%	60	\$ 167,802	\$ 52,117	\$ 9,636	\$ 229,555	\$ 205,579	\$ -	\$ 23,977	
1835	Overhead Conductors & Devices - Primary switch motors, arrestors	\$ 1,180,464	\$ 106,676	\$ 1,073,788	\$ 746,681		\$ 746,681	\$ 143,453	14.58	6.86%	20	\$ 73,653	\$ 37,334	\$ 3,586	\$ 114,573	\$ 114,509	\$ -	\$ 64	
1840	Underground Conduit	\$ 8,335,192	\$ 16,670	\$ 8,318,522	\$ 5,907,549		\$ 5,907,549	\$ 1,502,345	52.89	1.89%	60	\$ 157,266	\$ 98,459	\$ 12,520	\$ 268,245	\$ 271,729	\$ -	\$ 3,484	
1845	Underground Conductors & Devices - Primary conductors	\$ 9,929,738	\$ 12,434	\$ 9,917,304	\$ 6,488,647		\$ 6,488,647	\$ 430,044	29.87	3.38%	40	\$ 331,980	\$ 162,216	\$ 17,876	\$ 512,072	\$ 544,968	\$ -	\$ 32,896	
1845	Underground Conductors & Devices - Primary devices	\$ 2,977,419	\$ 30,382	\$ 2,947,037	\$ 1,289,914		\$ 1,289,914	\$ 86,876	19.58	5.11%	30	\$ 150,479	\$ 42,997	\$ 1,448	\$ 194,924	\$ 192,147	\$ -	\$ 2,778	
1850	Line Transformers	\$ 20,926,271	\$ 210,582	\$ 20,715,689	\$ 8,264,535		\$ 8,264,535	\$ 1,444,132	31.15	3.21%	40	\$ 665,040	\$ 206,613	\$ 18,052	\$ 889,705	\$ 889,895	\$ -	\$ 189	
1855	Services (Overhead & Underground) - Underground Secondary	\$ 11,058,942	\$ 35,682	\$ 11,023,260	\$ 4,425,408		\$ 4,425,408	\$ 681,770	51.17	1.99%	60	\$ 215,420	\$ 73,757	\$ 5,681	\$ 294,558	\$ 295,217	\$ -	\$ 358	
1855	Services (Overhead & Underground) - Overhead Secondary	\$ 2,634,685	\$ -	\$ 2,634,685	\$ 579,159		\$ 579,159	\$ 125,745	51.65	1.94%	60	\$ 51,006	\$ 9,653	\$ 1,048	\$ 61,706	\$ 61,706	\$ -	\$ -	
1855	Services (Overhead & Underground) - Underground Structure	\$ -	\$ -	\$ -	\$ 2,721,703		\$ 2,721,703	\$ 445,298	0.00	0.00%	60	\$ -	\$ 45,362	\$ 3,711	\$ 49,073	\$ 49,073	\$ -	\$ -	
1855	Services (Overhead & Underground) - Overhead Structure	\$ -	\$ -	\$ -	\$ 11,437		\$ 11,437	\$ -	0.00	0.00%	40	\$ -	\$ 286	\$ -	\$ 286	\$ 286	\$ -	\$ -	
1860	Meters - Residential	\$ 682,627	\$ 206,812	\$ 475,815	\$ 636,061		\$ 636,061	\$ 222,149	12.22	8.18%	15	\$ 38,931	\$ 42,404	\$ 7,405	\$ 88,740	\$ 86,671	\$ -	\$ 2,069	
1860	Meters - Industrial and Wholesale	\$ 1,284,993	\$ 63,240	\$ 1,221,753	\$ 533,222		\$ 533,222	\$ 2,940	15.21	6.57%	20	\$ 80,310	\$ 26,661	\$ 74	\$ 107,045	\$ 102,263	\$ -	\$ 4,782	
1860	Meters - CT and PT	\$ 1,164,216	\$ -	\$ 1,164,216	\$ 1,093,413		\$ 1,093,413	\$ 102,812	34.79	2.87%	45	\$ 33,461	\$ 24,298	\$ 1,140	\$ 58,899	\$ 58,899	\$ -	\$ -	
1860	Meters - Smart Meters - Repeaters, Data Concentrators	\$ 912,531	\$ 84,688	\$ 827,843	\$ 413,926		\$ 413,926	\$ 155,545	12.34	8.11%	15	\$ 67,109	\$ 27,595	\$ 5,185	\$ 99,889	\$ 92,605	\$ -	\$ 7,284	
1860	Meters - Smart Meters - Regulatory	\$ 7,640,776	\$ -	\$ 7,640,776	\$ -		\$ -	\$ -	11.49	8.70%	15	\$ 664,997	\$ -	\$ -	\$ 664,997	\$ 670,405	\$ -	\$ 5,409	
1860	Meters - Quadlogic Meters	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	0.00	0.00%	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1860	Meters - Cellular Meters	\$ -	\$ -	\$ -	\$ 37,124		\$ 37,124	\$ 128,481	0.00	0.00%	15	\$ -	\$ 2,475	\$ 4,283	\$ 6,758	\$ 6,758	\$ -	\$ -	
1860	Meters (Smart Meters)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1905	Land	\$ 96,300	\$ -	\$ 96,300	\$ -		\$ -	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1908	Buildings & Fixtures - Office Building	\$ 2,624,564	\$ 204,316	\$ 2,420,248	\$ 600,298		\$ 600,298	\$ 322,672	17.87	5.60%	20	\$ 135,473	\$ 30,325	\$ 8,150	\$ 173,947	\$ 173,554	\$ -	\$ 393	
1908	Buildings & Fixtures - Service Buildings	\$ 1,942,516	\$ 208,664	\$ 1,733,852	\$ 229,569		\$ 229,569	\$ 130,159	20.82	4.80%	13	\$ 83,288	\$ 17,787	\$ 5,042	\$ 106,117	\$ 102,919	\$ -	\$ 3,198	
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1915	Office Furniture & Equipment (10 years)	\$ 318,515	\$ 169,967	\$ 148,548	\$ 245,409		\$ 245,409	\$ 60,230	5.54	18.05%	10	\$ 26,812	\$ 24,541	\$ 3,012	\$ 54,364	\$ 54,364	\$ -	\$ -	
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1920	Computer Equipment - Hardware	\$ 136,986	\$ 136,986	\$ -	\$ 334,264		\$ 334,264	\$ 268,845	0.00	0.00%	5	\$ 20,000	\$ -	\$ 66,853	\$ 26,884	\$ 93,737	\$ 76,643	\$ 17,095	
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1930	Transportation Equipment - Trailers	\$ -	\$ -	\$ -	\$ 33,643		\$ 33,643	\$ -	0.00	0.00%	20	\$ -	\$ 1,682	\$ -	\$ 1,682	\$ 1,682	\$ -	\$ -	
1930	Transportation Equipment - Automobiles	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	0.00	0.00%	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1930	Transportation Equipment - Trucks	\$ 178,827	\$ 80,497	\$ 98,330	\$ 425,764		\$ 425,764	\$ 122,958	9.36	10.68%	12	\$ 10,501	\$ 35,480	\$ 5,123	\$ 51,104	\$ 51,104	\$ -	\$ -	
1930	Transportation Equipment - Trucks	\$ 561,420	\$ 94,114	\$ 467,306	\$ 1,346,327		\$ 1,346,327	\$ 448,551	12.09	8.27%	15	\$ 38,659	\$ 99,755	\$ 14,952	\$ 143,366	\$ 156,014	\$ -	\$ 12,648	
1935	Stores Equipment	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1940	Tools, Shop & Garage Equipment	\$ 129,338	\$ 84,206	\$ 45,132	\$ 152,754		\$ 152,754	\$ 3,644	4.43	22.59%	10	\$ 10,996	\$ 15,275	\$ 182	\$ 25,664	\$ 24,606	\$ -	\$ 1,048	
1945	Measurement & Testing Equipment	\$ 30,919	\$ 17,135	\$ 13,784	\$ 34,714		\$ 34,714	\$ 6,455	4.76	21.00%	10	\$ 2,894	\$ 3,471	\$ 323	\$ 6,688	\$ 7,736	\$ -	\$ 1,048	
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1955	Communications Equipment	\$ -	\$ -	\$ -	\$ 170,952		\$ 170,952	\$ -	0.00	0.00%	10	\$ -	\$ 17,095	\$ -	\$ 17,095	\$ 17,095	\$ -	\$ -	
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ 30,621		\$ 30,621	\$ -	0.00	0.00%	15	\$ -	\$ 2,041	\$ -	\$ 2,041	\$ 2,649	\$ -	\$ 607	
1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1980	System Supervisor Equipment - Scada System	\$ 46	\$ 46	\$ -	\$ -		\$ -	\$ -	1.00	100.00%	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1980	System Supervisor Equipment - RTU	\$ 140,514	\$ 72,036	\$ 68,478	\$ 279,419		\$ 279,419	\$ 14,131	13.87	7.21%	20	\$ 4,936	\$ 13,971	\$ 353	\$ 19,260	\$ 20,925	\$ -	\$ 1,665	
1980	System Supervisor Equipment - Relays	\$ 432,719	\$ 3,420	\$ 429,299	\$ 51,078		\$ 51,078	\$ 1,265	20.92	4.78%	30	\$ 20,518	\$ 1,703						

Scenario that applies	Applicable Years and Accounting Standard	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
Rebasing for the first time with depreciation policy changes made in 2012.	This appendix must be duplicated and completed for the years 2012 to 2021. The appendix for 2012 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2012 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2021 is to be completed under MIFRS (2014 if changes to MIFRS are material).		
Rebasing for the first time with depreciation policy changes made in 2013.	This appendix must be duplicated and completed for the years 2013 to 2021. The appendix for 2013 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2013 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2021 is to be completed under MIFRS (2014 if changes to MIFRS are material).		
Already rebased with depreciation policy changes in a prior rate application and rebasing MIFRS for the first time. <input checked="" type="checkbox"/>	This appendix must be completed for 2014 to the test year. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to the test year is to be completed under MIFRS (2014 if changes to MIFRS are material).	2019	MIFRS
Already rebased under MIFRS in a prior rate application <input type="checkbox"/>	This appendix must be completed under MIFRS for each year for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.		

Account	Description	Book Values							Service Lives			Depreciation Expense					Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-BA Fixed Assets, Column J	Variance ⁶		
		Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1)	Less Fully Depreciated ⁷	Net Amount of Existing Assets Before Policy Change to be Depreciated	Opening Gross Book Value of Assets Acquired After Policy Change ^d	Less Fully Depreciated ⁸	Net Amount of Assets Acquired After Policy Change to be Depreciated	Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change ³	Depreciation Rate Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change ⁴	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions ⁵	Depreciation Expense on Assets Existing Before Policy Change				Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions ⁵
		a	b	c = a-b	d	e	f = d - e	g	h	i = h	j	k = i/j	l = c/h	m = i/j	n = g ^{0.5} / j	o = i+m-n				p	q = p-o
1609	Capital Contributions Paid	\$ 6,798,057	\$ -	\$ 6,798,057	\$ 1,684,455	\$ -	\$ 1,684,455	\$ 795,200	60.00	1.67%	60.00	1.67%	\$ 113,301	\$ 28,074	\$ 6,627	\$ 78,600	\$ 78,600	\$ -			
1611	Computer Software (Formerly known as Account 1925)	\$ 1,884,399	\$ 1,181,479	\$ 712,920	\$ 3,129,867	\$ 59,389	\$ 3,070,478	\$ 1,998,200	8.92	11.21%	5.92	16.89%	\$ 79,895	\$ 518,531	\$ 168,724	\$ 767,150	\$ 791,135	\$ 23,984			
1612	Land Rights (Formerly known as Account 1906)	\$ 162,836	\$ 1,539	\$ 161,297	\$ -	\$ -	\$ -	\$ -	64.00	1.56%	70.00	1.43%	\$ 2,520	\$ -	\$ -	\$ 2,520	\$ 2,521	\$ 1			
1805	Land	\$ 202,703	\$ -	\$ 202,703	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
1808	Buildings	\$ 1,147,191	\$ 202,494	\$ 945,297	\$ 174,446	\$ -	\$ 174,446	\$ 67,264	17.71	5.65%	20.00	5.00%	\$ 53,384	\$ 8,722	\$ 1,682	\$ 63,788	\$ 63,788	\$ -			
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
1820	Distribution Station Equipment <50 kV - Substation Equipment	\$ 4,527,039	\$ -	\$ 4,527,039	\$ 796,910	\$ -	\$ 796,910	\$ 51,680	22.52	4.44%	15.68	6.38%	\$ 201,061	\$ 50,828	\$ 1,648	\$ 253,537	\$ 225,937	\$ 27,600			
1820	Distribution Station Equipment <50 kV - Substation Battery Bank/Chargers	\$ 128,108	\$ 12,905	\$ 115,203	\$ 25,636	\$ -	\$ 25,636	\$ -	9.38	10.66%	20.00	5.00%	\$ 12,283	\$ 1,282	\$ -	\$ 13,565	\$ 10,877	\$ 2,688			
1820	Distribution Station Equipment <50 kV	\$ 3,226	\$ -	\$ 3,226	\$ -	\$ -	\$ -	\$ -	39.00	2.56%	0.00	0.00%	\$ 83	\$ -	\$ -	\$ 83	\$ 83	\$ -			
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
1830	Poles, Towers & Fixtures	\$ 16,315,456	\$ 58,741	\$ 16,256,715	\$ 11,658,008	\$ -	\$ 11,658,008	\$ 2,227,946	33.05	3.03%	40.00	2.50%	\$ 491,935	\$ 291,450	\$ 27,849	\$ 811,234	\$ 809,548	\$ 1,687			
1835	Overhead Conductors & Devices - Primary devices	\$ 7,533,394	\$ 83,405	\$ 7,449,989	\$ 5,289,000	\$ -	\$ 5,289,000	\$ 1,987,071	31.48	3.18%	40.00	2.50%	\$ 236,659	\$ 132,225	\$ 24,838	\$ 393,722	\$ 393,532	\$ 190			
1835	Overhead Conductors & Devices - Primary conductors	\$ 8,685,131	\$ 2,124	\$ 8,683,007	\$ 4,283,316	\$ -	\$ 4,283,316	\$ 1,163,328	51.75	1.93%	60.00	1.67%	\$ 167,802	\$ 71,389	\$ 9,694	\$ 248,885	\$ 242,909	\$ 23,977			
1835	Overhead Conductors & Devices - Primary switch motors, arrestors	\$ 1,180,464	\$ 130,879	\$ 1,049,585	\$ 890,134	\$ -	\$ 890,134	\$ 333,524	15.07	6.63%	20.00	5.00%	\$ 69,626	\$ 44,507	\$ 8,338	\$ 122,471	\$ 122,400	\$ 71			
1840	Underground Conduit	\$ 8,335,192	\$ 16,670	\$ 8,318,522	\$ 7,409,894	\$ -	\$ 7,409,894	\$ 1,843,838	52.89	1.89%	60.00	1.67%	\$ 157,266	\$ 123,498	\$ 15,365	\$ 296,130	\$ 299,614	\$ 3,484			
1845	Underground Conductors & Devices - Primary conductors	\$ 9,929,738	\$ 12,434	\$ 9,917,304	\$ 7,918,691	\$ -	\$ 7,918,691	\$ 2,350,143	29.87	3.35%	40.00	2.50%	\$ 331,980	\$ 197,967	\$ 29,377	\$ 559,325	\$ 592,220	\$ 32,896			
1845	Underground Conductors & Devices - Primary devices	\$ 2,977,419	\$ 40,887	\$ 2,936,532	\$ 1,376,790	\$ -	\$ 1,376,790	\$ 1,288,362	19.58	5.11%	30.00	3.33%	\$ 149,943	\$ 45,893	\$ 21,473	\$ 217,309	\$ 213,311	\$ 3,997			
1850	Line Transformers	\$ 20,926,271	\$ 242,752	\$ 20,683,519	\$ 9,708,667	\$ -	\$ 9,708,667	\$ 1,563,464	31.15	3.21%	40.00	2.50%	\$ 664,007	\$ 242,717	\$ 19,543	\$ 926,267	\$ 924,483	\$ 1,784			
1855	Services (Overhead & Underground) - Underground Secondary	\$ 11,058,942	\$ 35,662	\$ 11,023,280	\$ 5,107,178	\$ -	\$ 5,107,178	\$ 351,614	51.17	1.95%	60.00	1.67%	\$ 215,420	\$ 85,120	\$ 11,263	\$ 311,803	\$ 312,161	\$ 358			
1855	Services (Overhead & Underground) - Overhead Secondary	\$ 2,634,685	\$ -	\$ 2,634,685	\$ 704,904	\$ -	\$ 704,904	\$ 131,783	51.65	1.94%	60.00	1.67%	\$ 51,006	\$ 11,748	\$ 1,098	\$ 63,852	\$ 63,852	\$ 0			
1855	Services (Overhead & Underground) - Underground Structure	\$ -	\$ -	\$ -	\$ 3,167,001	\$ -	\$ 3,167,001	\$ 549,932	0.00	0.00%	60.00	1.67%	\$ -	\$ 52,783	\$ 4,583	\$ 57,366	\$ 57,366	\$ 0			
1855	Services (Overhead & Underground) - Overhead Structure	\$ -	\$ -	\$ -	\$ 11,437	\$ -	\$ 11,437	\$ -	0.00	0.00%	40.00	2.50%	\$ -	\$ 286	\$ -	\$ 286	\$ 286	\$ 0			
1860	Meters - Residential	\$ 682,627	\$ 231,721	\$ 450,906	\$ 858,210	\$ -	\$ 858,210	\$ 171,635	12.22	8.18%	15.00	6.67%	\$ 36,893	\$ 57,214	\$ 5,721	\$ 99,828	\$ 79,562	\$ 20,266			
1860	Meters - Industrial and Wholesale	\$ 1,284,993	\$ 89,998	\$ 1,194,995	\$ 536,163	\$ -	\$ 536,163	\$ -	15.79	6.33%	20.00	5.00%	\$ 75,676	\$ 26,808	\$ -	\$ 102,484	\$ 97,877	\$ 4,607			
1860	Meters - CT and PT	\$ 1,164,216	\$ -	\$ 1,164,216	\$ 1,196,026	\$ -	\$ 1,196,026	\$ 59,090	34.79	2.22%	45.00	2.22%	\$ 33,461	\$ 26,578	\$ 657	\$ 60,696	\$ 60,696	\$ 0			
1860	Meters - Smart Meters - Repeaters, Data Concentrators	\$ 912,531	\$ 97,871	\$ 814,660	\$ 569,472	\$ -	\$ 569,472	\$ 114,691	12.34	8.11%	15.00	6.67%	\$ 66,041	\$ 37,965	\$ 3,823	\$ 107,828	\$ 99,368	\$ 8,460			
1860	Meters - Smart Meters - Regulatory	\$ 7,640,776	\$ -	\$ 7,640,776	\$ -	\$ -	\$ -	\$ -	11.49	8.70%	15.00	6.67%	\$ 664,997	\$ -	\$ -	\$ 664,997	\$ 637,265	\$ 27,731			
1860	Meters - Quadlogic Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	20.00	5.00%	\$ -	\$ -	\$ -	\$ 1,667	\$ 1,667	\$ 0			
1860	Meters - Cellular Meters	\$ -	\$ -	\$ -	\$ 165,605	\$ -	\$ 165,605	\$ 97,320	0.00	0.00%	15.00	6.67%	\$ -	\$ 11,040	\$ 3,244	\$ 14,284	\$ 14,284	\$ 0			
1860	Meters (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
1905	Land	\$ 96,300	\$ -	\$ 96,300	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
1908	Buildings & Fixtures - Office Building	\$ 2,624,564	\$ 276,861	\$ 2,347,703	\$ 922,970	\$ -	\$ 922,970	\$ 823,633	17.87	5.60%	19.80	5.05%	\$ 131,412	\$ 46,625	\$ 20,803	\$ 198,840	\$ 198,151	\$ 689			
1908	Buildings & Fixtures - Service Buildings	\$ 1,942,516	\$ 235,929	\$ 1,706,587	\$ 359,728	\$ -	\$ 359,728	\$ 2,472	20.82	4.80%	12.91	7.75%	\$ 81,978	\$ 27,871	\$ 96	\$ 109,945	\$ 108,798	\$ 1,147			
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
1915	Office Furniture & Equipment (10 years)	\$ 318,515	\$ 181,126	\$ 137,389	\$ 305,639	\$ -	\$ 305,639	\$ 145,114	5.54	18.05%	10.00	10.00%	\$ 24,798	\$ 30,564	\$ 7,256	\$ 62,617	\$ 62,617	\$ 0			
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
1920	Computer Equipment - Hardware	\$ 136,986	\$ 136,986	\$ -	\$ 603,109	\$ -	\$ 603,109	\$ 154,128	0.00	0.00%	5.00	20.00%	\$ -	\$ 120,622	\$ 15,413	\$ 136,035	\$ 101,632	\$ 34,403			
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
1930	Transportation Equipment - Trailers	\$ -	\$ -	\$ -	\$ 33,643	\$ -	\$ 33,643	\$ 106,342	0.00	0.00%	20.00	5.00%	\$ -	\$ 1,682	\$ 2,659	\$ 4,341	\$ 8,329	\$ 3,988			
1930	Transportation Equipment - Automobiles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,264	0.00	0.00%	8.00	12.50%	\$ -	\$ -	\$ 9,141	\$ 9,141	\$ 79,391	\$ 70,249			
1930	Transportation Equipment - Trucks	\$ 178,827	\$ 97,571	\$ 81,257	\$ 548,723	\$ -	\$ 548,723	\$ -	9.36	10.68%	12.00	8.33%	\$ 8,677	\$ 45,727	\$ -	\$ 54,404	\$ 54,404	\$ 0			
1930	Transportation Equipment - Trucks	\$ 561,420	\$ 94,114	\$ 467,306	\$ 1,794,878	\$ -	\$ 1,794,878	\$ 128,163	12.09	6.67%	15.00	6.67%	\$ 38,659	\$ 119,659	\$ 4,272	\$ 162,590	\$ 169,024	\$ 6,434			
1935	Stores Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
1940	Tools, Shop & Garage Equipment	\$ 129,338	\$ 97,308	\$ 32,030	\$ 156,398	\$ -	\$ 156,398	\$ 5,500	4.43	22.59%	10.00	10.00%	\$ 7,296	\$ 15,640	\$ 275	\$ 23,151	\$ 23,151	\$ 0			
1945	Measurement & Testing Equipment	\$ 30,919	\$ 17,933	\$ 12,986	\$ 41,169	\$ -	\$ 41,169	\$ 4,066	4.76	21.00%	10.00	10.00%	\$ 2,726	\$ 4,117	\$ 203	\$ 7,047	\$ 7,047	\$ 0			
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
1955	Communications Equipment	\$ -	\$ -	\$ -	\$ 170,952	\$ -	\$ 170,952	\$ -	0.00	0.00%	10.00	10.00%	\$ -	\$ 17,095	\$ -	\$ 17,095	\$ 17,095	\$ 0			
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ 30,621	\$ -	\$ 30,621	\$ -	0.00	0.00%	15.00	6.67%	\$ -	\$ 2,041	\$ -	\$ 2,041	\$ 2,661	\$ 620			
1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -</					

Scenario that applies	Applicable Years and Accounting Standard	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
Rebasing for the first time with depreciation policy changes made in 2012.	This appendix must be duplicated and completed for the years 2012 to 2021. The appendix for 2012 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2012 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2021 is to be completed under MIFRS (2014 if changes to MIFRS are material).		
Rebasing for the first time with depreciation policy changes made in 2013.	This appendix must be duplicated and completed for the years 2013 to 2021. The appendix for 2013 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2013 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2021 is to be completed under MIFRS (2014 if changes to MIFRS are material).		
Already rebased with depreciation policy changes in a prior rate application and rebasing MIFRS for the first time. <input checked="" type="checkbox"/>	This appendix must be completed for 2014 to the test year. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to the test year is to be completed under MIFRS (2014 if changes to MIFRS are material).	2021	MIFRS
Already rebased under MIFRS in a prior rate application <input type="checkbox"/>	This appendix must be completed under MIFRS for each year for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.		

Account	Description	Book Values					Service Lives					Depreciation Expense					Variance ⁶	
		Opening Net Book Value of Existing Assets as at Date of Policy Change (Jan. 1) ^a	Less Fully Depreciated ^b	Net Amount of Existing Assets Before Policy Change to be Depreciated ^{c = a-b}	Opening Gross Book Value of Assets Acquired After Policy Change ^d	Less Fully Depreciated ^e	Net Amount of Assets Acquired After Policy Change to be Depreciated ^{f = d-e}	Current Year Additions ^g	Average Remaining Life of Assets Existing Before Policy Change ^h	Depreciation Rate Assets Acquired After Policy Change ^{i = 1/h}	Life of Assets Acquired After Policy Change ^j	Depreciation Rate on New Additions ^{k = 1/j}	Depreciation Expense on Assets Existing Before Policy Change ^{l = c/h}	Depreciation Expense on Assets Acquired After Policy Change ^{m = f/j}	Depreciation Expense on Current Year Additions ^{n = g*0.5j}	Total Current Year Depreciation Expense ^{o = l+m+n}		Depreciation per Appendix 2-BA Fixed Assets, Column J ^p
		a	b	c = a-b	d	e	f = d-e	g	h	i = 1/h	j	k = 1/j	l = c/h	m = f/j	n = g*0.5j	o = l+m+n		p
1609	Capital Contributions Paid	\$ 6,798,057	\$ -	\$ 6,798,057	\$ 2,479,655	\$ -	\$ 2,479,655	\$ 2,568,000	60.00	1.67%	60.00	1.67%	\$ 113,301	\$ -	\$ 41,328	\$ 21,400	\$ 178,973	\$ 85,600
1611	Computer Software (Formally known as Account 1925)	\$ 1,894,399	\$ 1,191,090	\$ 703,308	\$ 6,806,690	\$ 405,714	\$ 6,400,976	\$ 595,500	12.76	7.84%	5.81	17.20%	\$ 55,131	\$ 1,100,918	\$ 51,211	\$ 1,207,260	\$ 1,143,600	\$ 63,660
1612	Land Rights (Formally known as Account 1906)	\$ 162,836	\$ 1,539	\$ 161,297	\$ -	\$ -	\$ -	\$ -	64.00	1.56%	70.00	1.43%	\$ 2,520	\$ -	\$ -	\$ 2,520	\$ -	\$ -
1805	Land	\$ 202,703	\$ -	\$ 202,703	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1808	Buildings	\$ 1,147,791	\$ 284,524	\$ 863,267	\$ 281,710	\$ -	\$ 281,710	\$ 20,000	17.71	5.65%	20.00	5.00%	\$ 48,752	\$ 14,086	\$ 500	\$ 63,337	\$ 63,337	\$ 0
1815	Transformer Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV - Substation Equipment	\$ 4,527,039	\$ -	\$ 4,527,039	\$ 1,271,967	\$ 171,624	\$ 1,100,343	\$ 885,000	22.52	4.44%	15.68	6.38%	\$ 201,061	\$ 70,181	\$ 28,223	\$ 299,465	\$ 233,775	\$ 65,691
1820	Distribution Station Equipment <50 kV - Substation Battery Bank/Chargers	\$ 128,108	\$ 32,403	\$ 95,705	\$ 36,992	\$ -	\$ 36,992	\$ 30,000	9.38	10.66%	20.00	5.00%	\$ 10,204	\$ 1,850	\$ 750	\$ 12,804	\$ 12,185	\$ 619
1820	Distribution Station Equipment <50 kV	\$ 3,226	\$ -	\$ 3,226	\$ -	\$ -	\$ -	\$ -	39.00	2.56%	0.00	0.00%	\$ 83	\$ -	\$ -	\$ 83	\$ 83	\$ 0
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 16,315,456	\$ 58,741	\$ 16,256,715	\$ 18,243,673	\$ -	\$ 18,243,673	\$ 5,880,151	33.05	3.03%	40.00	2.50%	\$ 491,935	\$ 456,092	\$ 73,502	\$ 1,021,528	\$ 1,022,920	\$ 1,391
1835	Overhead Conductors & Devices - Primary devices	\$ 7,533,394	\$ 83,405	\$ 7,449,989	\$ 7,978,338	\$ -	\$ 7,978,338	\$ 969,058	31.48	3.18%	40.00	2.50%	\$ 236,659	\$ 199,458	\$ 12,113	\$ 448,230	\$ 448,040	\$ 190
1835	Overhead Conductors & Devices - Primary conductors	\$ 8,685,131	\$ 2,124	\$ 8,683,007	\$ 6,092,466	\$ -	\$ 6,092,466	\$ 914,206	51.75	1.93%	60.00	1.67%	\$ 167,802	\$ 101,541	\$ 7,618	\$ 276,962	\$ 252,965	\$ 23,977
1835	Overhead Conductors & Devices - Primary switch motors, arrestors	\$ 1,180,464	\$ 167,760	\$ 1,012,704	\$ 2,179,638	\$ -	\$ 2,179,638	\$ 4,400,540	15.67	6.38%	20.00	5.00%	\$ 64,643	\$ 108,982	\$ 35,014	\$ 208,638	\$ 208,591	\$ 47
1840	Underground Conduit	\$ 8,335,192	\$ 16,670	\$ 8,318,522	\$ 11,556,491	\$ -	\$ 11,556,491	\$ 2,673,786	52.89	1.89%	60.00	1.67%	\$ 157,266	\$ 192,608	\$ 22,282	\$ 372,156	\$ 375,640	\$ 3,484
1845	Underground Conductors & Devices - Primary conductors	\$ 9,929,738	\$ 12,434	\$ 9,917,304	\$ 14,345,157	\$ -	\$ 14,345,157	\$ 5,875,264	29.87	3.35%	40.00	2.50%	\$ 331,980	\$ 358,629	\$ 73,441	\$ 764,050	\$ 796,946	\$ 32,896
1845	Underground Conductors & Devices - Primary devices	\$ 2,977,419	\$ 90,889	\$ 2,886,530	\$ 5,605,821	\$ -	\$ 5,605,821	\$ 5,018,606	20.34	4.92%	30.00	3.33%	\$ 141,941	\$ 186,861	\$ 83,643	\$ 412,445	\$ 409,766	\$ 2,680
1850	Line Transformers	\$ 20,926,271	\$ 276,270	\$ 20,650,001	\$ 13,251,252	\$ -	\$ 13,251,252	\$ 1,629,004	31.15	3.21%	40.00	2.50%	\$ 662,931	\$ 331,281	\$ 20,363	\$ 1,014,575	\$ 1,013,867	\$ 708
1855	Services (Overhead & Underground) - Underground Secondary	\$ 11,058,942	\$ 35,682	\$ 11,023,260	\$ 7,613,287	\$ -	\$ 7,613,287	\$ 1,717,860	51.17	1.95%	60.00	1.67%	\$ 215,420	\$ 126,888	\$ 14,316	\$ 356,624	\$ 356,982	\$ 358
1855	Services (Overhead & Underground) - Overhead Secondary	\$ 2,634,685	\$ -	\$ 2,634,685	\$ 1,517,269	\$ -	\$ 1,517,269	\$ 996,299	51.65	1.94%	60.00	1.67%	\$ 51,006	\$ 25,288	\$ 8,302	\$ 84,596	\$ 84,596	\$ 0
1855	Services (Overhead & Underground) - Underground Structure	\$ -	\$ -	\$ -	\$ 4,530,854	\$ -	\$ 4,530,854	\$ 1,353,508	0.00	0.00%	60.00	1.67%	\$ -	\$ 75,514	\$ 11,279	\$ 86,793	\$ 86,793	\$ 0
1855	Services (Overhead & Underground) - Overhead Structure	\$ -	\$ -	\$ -	\$ 747,372	\$ -	\$ 747,372	\$ 1,104,155	0.00	0.00%	40.00	2.50%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1860	Meters - Residential	\$ 682,627	\$ 231,721	\$ 450,906	\$ 1,274,845	\$ -	\$ 1,274,845	\$ 325,000	12.22	8.18%	15.00	6.67%	\$ 36,893	\$ 84,990	\$ 10,833	\$ 132,716	\$ 112,450	\$ 20,266
1860	Meters - Industrial and Wholesale	\$ 1,284,993	\$ 100,419	\$ 1,184,574	\$ 543,663	\$ -	\$ 543,663	\$ 10,000	15.97	6.28%	20.00	5.00%	\$ 74,186	\$ 27,183	\$ 250	\$ 101,619	\$ 97,063	\$ 4,556
1860	Meters - CT and PT	\$ 1,164,216	\$ -	\$ 1,164,216	\$ 1,255,116	\$ -	\$ 1,255,116	\$ 25,000	34.79	2.87%	45.00	2.22%	\$ 33,461	\$ 27,891	\$ 278	\$ 61,630	\$ 61,630	\$ 0
1860	Meters - Smart Meters - Repeaters, Data Concentrators	\$ 912,531	\$ 97,871	\$ 814,660	\$ 684,163	\$ -	\$ 684,163	\$ -	12.34	8.11%	15.00	6.67%	\$ 66,041	\$ 45,611	\$ -	\$ 111,651	\$ 103,351	\$ 8,301
1860	Meters - Smart Meters - Regulatory	\$ 7,640,776	\$ -	\$ 7,640,776	\$ -	\$ -	\$ -	\$ -	11.49	8.70%	15.00	6.67%	\$ 664,997	\$ -	\$ -	\$ 664,997	\$ 637,265	\$ 27,731
1860	Meters - Quadlogic Meters	\$ -	\$ -	\$ -	\$ 316,692	\$ -	\$ 316,692	\$ 404,000	0.00	0.00%	20.00	5.00%	\$ -	\$ 15,835	\$ 10,100	\$ 25,935	\$ 25,935	\$ 0
1860	Meters - Cellular Meters	\$ -	\$ -	\$ -	\$ 362,925	\$ -	\$ 362,925	\$ 100,000	0.00	0.00%	15.00	6.67%	\$ -	\$ 24,195	\$ 3,333	\$ 27,528	\$ 27,528	\$ 0
1860	Meters (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1865	Land	\$ 96,300	\$ -	\$ 96,300	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1908	Buildings & Fixtures - Office Building	\$ 2,624,564	\$ 857,058	\$ 1,767,506	\$ 2,011,113	\$ -	\$ 2,011,113	\$ 385,000	17.87	5.60%	19.80	5.05%	\$ 98,936	\$ 101,593	\$ 9,724	\$ 210,253	\$ 209,116	\$ 1,137
1908	Buildings & Fixtures - Service Buildings	\$ 1,942,516	\$ 255,018	\$ 1,687,498	\$ 375,435	\$ -	\$ 375,435	\$ 90,000	20.82	4.80%	12.91	7.75%	\$ 81,061	\$ 29,088	\$ 3,487	\$ 113,636	\$ 113,766	\$ 130
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 318,515	\$ 250,530	\$ 67,985	\$ 492,805	\$ -	\$ 492,805	\$ 5,000	5.54	18.05%	10.00	10.00%	\$ 12,271	\$ 49,280	\$ 250	\$ 61,801	\$ 61,801	\$ 0
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 136,986	\$ 136,986	\$ -	\$ 829,376	\$ 273,757	\$ 555,620	\$ 50,000	0.00	0.00%	5.00	20.00%	\$ -	\$ 111,124	\$ 5,000	\$ 116,124	\$ 137,302	\$ 21,178
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1930	Transportation Equipment - Trailers	\$ -	\$ -	\$ -	\$ 139,985	\$ -	\$ 139,985	\$ -	0.00	0.00%	20.00	5.00%	\$ -	\$ 8,989	\$ -	\$ 8,989	\$ 14,975	\$ 7,976
1930	Transportation Equipment - Automobiles	\$ -	\$ -	\$ -	\$ 146,264	\$ -	\$ 146,264	\$ -	0.00	0.00%	8.00	12.50%	\$ -	\$ 18,283	\$ -	\$ 18,283	\$ 22,472	\$ 4,189
1930	Transportation Equipment - Trucks	\$ 178,827	\$ 102,987	\$ 75,841	\$ 628,723	\$ -	\$ 628,723	\$ 75,000	9.36	10.68%	12.00	8.33%	\$ 8,099	\$ 52,394	\$ 3,125	\$ 63,618	\$ 63,618	\$ 0
1930	Transportation Equipment - Trucks	\$ 561,420	\$ 330,600	\$ 230,820	\$ 2,203,878	\$ -	\$ 2,203,878	\$ 450,000	12.09	8.27%	15.00	6.67%	\$ 19,095	\$ 146,925	\$ 15,000	\$ 181,021	\$ 181,021	\$ 0
1935	Stores Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$ 129,338	\$ 115,062	\$ 14,276	\$ 170,898	\$ -	\$ 170,898	\$ 29,250	4.43	22.59%	10.00	10.00%	\$ 3,225	\$ 17,090	\$ 1,463	\$ 21,778	\$ 21,778	\$ 0
1945	Measurement & Testing Equipment	\$ 30,919	\$ 28,838	\$ 2,081	\$ 55,735	\$ -	\$ 55,735	\$ 17,250	4.76	21.00%	10.00	10.00%	\$ 437	\$ 5,573	\$ 863	\$ 6,873	\$ 6,097	\$ 776
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1955	Communications Equipment	\$ -	\$ -	\$ -	\$ 170,952	\$ -	\$ 170,952	\$ -	0.00	0.00%	10.00	10.00%	\$ -	\$ 17,095	\$ -	\$ 17,095	\$ 17,095	\$ 0
1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ 30,621	\$ 3,011	\$ 27,611	\$ -	0.00	0.00%	15.00	6.67%	\$ -	\$ 1,841	\$ -	\$ 1,841	\$ 2,661	\$ 821
1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	0.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -