

**Table 4.74 – Amortization Expense for 2013 Test Year (MCGAAP)**

**Appendix 2-CH  
Depreciation and Amortization Expense**

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2013 - Note Sioux Lookout Hydro will be adopting IFRS January 1, 2014

Year      2013      MCGAAP

Account	Description	Additions (d)	Years (new additions only) (f)	Depreciation Rate on New Additions (g) = 1 / (f)	2013 Depreciation Expense <sup>1</sup> (h)=2012 Full Year Depreciation + ((d)*0.5/(f))	2013 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance <sup>2</sup> (m) = (h) - (l)	Note to explain variance
1611	Computer Software (Formally known as Account 1925)	\$ 1,000.00	5.00	20.00%	\$ 17,228.77	\$ 15,206.93	\$ 2,021.84	1
1612	Land Rights (Formally known as Account 1906)	\$ -		0.00%	\$ -	\$ -	\$ -	
1905	Land	\$ -		0.00%	\$ -	\$ -	\$ -	
1808	Buildings	\$ -	25.00	4.00%	\$ 3,631.43	\$ 3,675.00	\$ -43.57	2
1810	Leasehold Improvements	\$ -		0.00%	\$ -	\$ -	\$ -	
1815	Transformer Station Equipment >50 kV	\$ -		0.00%	\$ -	\$ -	\$ -	
1820	Distribution Station Equipment <50 kV	\$ -		0.00%	\$ -	\$ -	\$ -	
1825	Storage Battery Equipment	\$ -		0.00%	\$ -	\$ -	\$ -	
1830	Poles, Towers & Fixtures	\$ 49,073.00	45.00	2.22%	\$ 71,867.06	\$ 71,867.06	\$ 0.00	
1835	Overhead Conductors & Devices	\$ 12,268.00	45.00	2.22%	\$ 18,117.50	\$ 18,117.49	\$ 0.01	
1840	Underground Conduit	\$ 5,000.00	50.00	2.00%	\$ 2,850.21	\$ 2,850.23	\$ -0.02	
1845	Underground Conductors & Devices	\$ 89,152.00	40.00	2.50%	\$ 21,758.75	\$ 21,758.74	\$ 0.01	
1850	Line Transformers	\$ 59,767.00	40.00	2.50%	\$ 38,150.43	\$ 38,150.44	\$ -0.01	
1855	Services (Overhead & Underground)	\$ -		0.00%	\$ -	\$ -	\$ -	
1860	Meters	\$ -	25.00	4.00%	\$ 11,945.52	\$ 12,205.20	\$ -259.68	3
1860	Meters (Smart Meters)	\$ 1,680.00	15.00	6.67%	\$ 43,221.73	\$ 43,222.00	\$ -0.27	
1905	Land	\$ -		0.00%	\$ -	\$ -	\$ -	
1908	Buildings & Fixtures	\$ -		0.00%	\$ -	\$ -	\$ -	
1910	Leasehold Improvements	\$ -		0.00%	\$ -	\$ -	\$ -	
1915	Office Furniture & Equipment (10 years)	\$ -	10.00	10.00%	\$ 1,758.28	\$ 1,851.00	\$ -92.72	4
1915	Office Furniture & Equipment (5 years)	\$ -		0.00%	\$ -	\$ -	\$ -	
1920	Computer Equipment - Hardware	\$ -		0.00%	\$ -	\$ -	\$ -	
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ 2,000.00	5.00	20.00%	\$ 10,300.02	\$ 9,630.44	\$ 669.58	5
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -		0.00%	\$ -	\$ -	\$ -	
1930	Transportation Equipment(8 years)	\$ -	8.00	12.50%	\$ 12,947.03	\$ 12,981.89	\$ -34.86	6
1930	Transportation Equipment(5 years)	\$ -	5.00	20.00%	\$ 6,063.03	\$ 6,237.00	\$ -173.97	7
1940	Tools, Shop & Garage Equipment	\$ 5,000.00	10.00	10.00%	\$ 3,976.59	\$ 8,036.57	\$ 4,059.98	8
1945	Measurement & Testing Equipment	\$ 7,000.00	10.00	10.00%	\$ 1,403.50	\$ 1,293.43	\$ 110.07	9
1950	Power Operated Equipment	\$ 86,000.00	8.00	12.50%	\$ 9,330.25	\$ 14,662.00	\$ -5,331.75	10
1955	Communications Equipment	\$ -	10.00	10.00%	\$ 1,627.79	\$ 1,627.48	\$ 0.31	
1955	Communication Equipment (Smart Meters)	\$ -		0.00%	\$ -	\$ -	\$ -	
1960	Miscellaneous Equipment	\$ -		0.00%	\$ -	\$ -	\$ -	
1975	Load Management Controls Utility Premises	\$ -		0.00%	\$ -	\$ -	\$ -	
1980	System Supervisor Equipment	\$ -		0.00%	\$ -	\$ -	\$ -	
1985	Miscellaneous Fixed Assets	\$ 2,000.00	10.00	10.00%	\$ 1,292.36	\$ 1,466.43	\$ -174.07	11
1995	Contributions & Grants	\$ -92,000.00	40.00	2.50%	\$ -26,750.22	\$ -31,277.64	\$ 4,527.42	12
etc.		\$ -		0.00%	\$ -	\$ -	\$ -	
		\$ -		0.00%	\$ -	\$ -	\$ -	
<b>Total</b>		\$ 227,940.00			\$ 250,720.03	\$ 253,561.69	\$ -2,841.66	
	Depreciation Expense included in relevant expense accounts				\$ 44,839.00			
	Immaterial difference due to notes explained in Ex 4/Tab 2/Sched 7/p. 8				\$ 2,841.66			
	Depreciation expense adjustment resulting from amortization of Account 1576 and removal of sentinel light depreciation				\$ -26,188.00			
	<b>Total Depreciation expense to be included in the test year revenue requirement</b>				\$ 182,534.69			