



## Incremental Capital Project Summary

**Name or General Description of Project**

B1 Underground Infrastructure

**ISA Year**

2014

**Details of Project**

B1 Underground Infrastructure

**Number of Asset Components**

14

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1830_Poles Towers and Fixtures	157,365	78,682	3%	47	8%
2 1835_Overhead Conductors and Devices	152,222	76,111	2%	47	8%
3 1835_Overhead Conductors and Devices - Switches	298,264	149,132	3%	47	8%
4 1840_Underground Conduit - Cable Chamber	318,322	159,161	2%	47	8%
5 1840_Underground Conduit - Duct Bank	15,022,705	7,511,352	3%	47	8%
6 1840_Underground Conduit - Vault	586,011	293,006	3%	47	8%
7 1840_Underground Conduit - Vault Roof	29,730	14,865	5%	47	8%
8 1845_Underground Conductors and Devices	3,756,249	1,878,124	3%	47	8%
9 1845_Underground Conductors and Devices - Switch	1,485,959	742,979	5%	47	8%
10 1850_Line Transformers - OH	13,455	6,727	3%	47	8%
11 1850_Line Transformers - UG	1,106,293	553,146	3%	47	8%
12 1860_Meters - Smart Meters	2,817	1,408	7%	47	8%
13 1855_Services - UG	124,318	62,159	3%	47	8%
14 1855_Services - OH	16,052	8,026	2%	47	8%

<b>Closing Net Fixed Asset</b>	<b>2014</b> 11,160,217
<b>Amortization Expense</b>	374,663
<b>CCA</b>	922,790



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	78,682
Closing Capital Investment	\$	78,682
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 1,967
Closing Accumulated Amortization	\$	1,967
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	76,715
Average Net Fixed Assets	\$	38,358

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	78,682
UCC Before Half Year Rule	\$	78,682
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	78,682
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	6,295
Closing UCC	\$	72,388



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1835 Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	76,111
Closing Capital Investment	\$	76,111
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 1,522
Closing Accumulated Amortization	\$	1,522
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	74,589
Average Net Fixed Assets	\$	37,294

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	76,111
UCC Before Half Year Rule	\$	76,111
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	76,111
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	6,089
Closing UCC	\$	70,022



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1835 Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ 149,132
Closing Capital Investment	\$ 149,132
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 4,971
Closing Accumulated Amortization	\$ 4,971
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 144,161
Average Net Fixed Assets	\$ 72,080

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$ -
Capital Additions	\$ 149,132
UCC Before Half Year Rule	\$ 149,132
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 149,132
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 11,931
Closing UCC	\$ 137,201



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1840 Underground Conduit - Cable Chamber

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	159,161
Closing Capital Investment	\$	159,161
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 3,183
Closing Accumulated Amortization	\$	3,183
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	155,978
Average Net Fixed Assets	\$	77,989

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	159,161
UCC Before Half Year Rule	\$	159,161
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	159,161
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	12,733
Closing UCC	\$	146,428



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment		\$	-
Capital Investment		\$	7,511,352
Closing Capital Investment		\$	7,511,352
Opening Accumulated Amortization		\$	-
Amortization	3%	\$	250,378
Closing Accumulated Amortization		\$	250,378
Opening Net Fixed Assets		\$	-
Closing Net Fixed Assets		\$	7,260,974
Average Net Fixed Assets		\$	3,630,487

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC		\$	-
Capital Additions		\$	7,511,352
UCC Before Half Year Rule		\$	7,511,352
Half Year Rule (1/2 Additions - Disposals)		\$	-
Reduced UCC		\$	7,511,352
CCA Rate Class	47		
CCA Rate	8%		
CCA		\$	600,908
Closing UCC		\$	6,910,444



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1840 Underground Conduit - Vault

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	293,006
Closing Capital Investment	\$	293,006
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 7,325
Closing Accumulated Amortization	\$	7,325
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	285,681
Average Net Fixed Assets	\$	142,840

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	293,006
UCC Before Half Year Rule	\$	293,006
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	293,006
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	23,440
Closing UCC	\$	269,565



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1840 Underground Conduit - Vault Roof

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	14,865
Closing Capital Investment	\$	14,865
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 743
Closing Accumulated Amortization	\$	743
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	14,122
Average Net Fixed Assets	\$	7,061

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	14,865
UCC Before Half Year Rule	\$	14,865
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	14,865
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	1,189
Closing UCC	\$	13,676





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 8

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1845 Underground Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	1,878,124
Closing Capital Investment	\$	1,878,124
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 46,953
Closing Accumulated Amortization	\$	46,953
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	1,831,171
Average Net Fixed Assets	\$	915,586

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	1,878,124
UCC Before Half Year Rule	\$	1,878,124
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	1,878,124
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	150,250
Closing UCC	\$	1,727,874



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 9

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1845 Underground Conductors and Devices - Switch

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	742,979
Closing Capital Investment	\$	742,979
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 37,149
Closing Accumulated Amortization	\$	37,149
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	705,831
Average Net Fixed Assets	\$	352,915

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	742,979
UCC Before Half Year Rule	\$	742,979
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	742,979
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	59,438
Closing UCC	\$	683,541



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 10

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1850\_Line Transformers - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ 6,727
Closing Capital Investment	\$ 6,727
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 224
Closing Accumulated Amortization	\$ 224
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 6,503
Average Net Fixed Assets	\$ 3,252

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$ -
Capital Additions	\$ 6,727
UCC Before Half Year Rule	\$ 6,727
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 6,727
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 538
Closing UCC	\$ 6,189



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 11

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1850 Line Transformers - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	553,146
Closing Capital Investment	\$	553,146
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 18,438
Closing Accumulated Amortization	\$	18,438
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	534,708
Average Net Fixed Assets	\$	267,354

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	553,146
UCC Before Half Year Rule	\$	553,146
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	553,146
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	44,252
Closing UCC	\$	508,895



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 12

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1860 Meters - Smart Meters

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	1,408
Closing Capital Investment	\$	1,408
Opening Accumulated Amortization	\$	-
Amortization	7%	\$ 94
Closing Accumulated Amortization	\$	94
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	1,314
Average Net Fixed Assets	\$	657

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	1,408
UCC Before Half Year Rule	\$	1,408
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	1,408
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	113
Closing UCC	\$	1,296



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 13

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1855\_Services - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	62,159
Closing Capital Investment	\$	62,159
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 1,554
Closing Accumulated Amortization	\$	1,554
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	60,605
Average Net Fixed Assets	\$	30,302

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	62,159
UCC Before Half Year Rule	\$	62,159
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	62,159
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	4,973
Closing UCC	\$	57,186



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 14

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1855\_Services - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	8,026
Closing Capital Investment	\$	8,026
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 161
Closing Accumulated Amortization	\$	161
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	7,866
Average Net Fixed Assets	\$	3,933

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	8,026
UCC Before Half Year Rule	\$	8,026
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	8,026
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	642
Closing UCC	\$	7,384



## Incremental Capital Project Summary

**Name or General Description of Project**

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

**ISA Year**

2014

**Details of Project**

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

**Number of Asset Components**

7

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1840_Underground Conduit - Cable Chamber	81,829	40,914	2%	47	8%
2 1840_Underground Conduit - Duct Bank	626,188	313,094	3%	47	8%
3 1840_Underground Conduit - Vault	3,110	1,555	3%	47	8%
4 1840_Underground Conduit - Vault Roof	1,385	693	5%	47	8%
5 1845_Underground Conductors and Devices	1,407,154	703,577	3%	47	8%
6 1845_Underground Conductors and Devices - Switch	739	370	5%	47	8%
7 1855_Services - UG	571	286	3%	47	8%

**Closing Net Fixed Asset**

2014

1,031,545

**Amortization Expense**

28,943

**CCA**

84,839





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

#### Name or General Description of Project

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

#### Asset Component

1840\_Underground Conduit - Cable Chamber

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 40,914
Closing Capital Investment	\$ 40,914
Opening Accumulated Amortization	\$ -
Amortization	2% \$ 818
Closing Accumulated Amortization	\$ 818
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 40,096
Average Net Fixed Assets	\$ 20,048

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 40,914
UCC Before Half Year Rule	\$ 40,914
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 40,914
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 3,273
Closing UCC	\$ 37,641



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

**Asset Component**

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	313,094
Closing Capital Investment	\$	313,094
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 10,436
Closing Accumulated Amortization	\$	10,436
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	302,658
Average Net Fixed Assets	\$	151,329

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	313,094
UCC Before Half Year Rule	\$	313,094
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	313,094
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	25,048
Closing UCC	\$	288,047



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

#### Name or General Description of Project

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

#### Asset Component

1840 Underground Conduit - Vault

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 1,555
Closing Capital Investment	\$ 1,555
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 39
Closing Accumulated Amortization	\$ 39
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,516
Average Net Fixed Assets	\$ 758

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 1,555
UCC Before Half Year Rule	\$ 1,555
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,555
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 124
Closing UCC	\$ 1,430



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

**Asset Component**

1840\_Underground Conduit - Vault Roof

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	693
Closing Capital Investment	\$	693
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 35
Closing Accumulated Amortization	\$	35
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	658
Average Net Fixed Assets	\$	329

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	693
UCC Before Half Year Rule	\$	693
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	693
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	55
Closing UCC	\$	637



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

**Name or General Description of Project**

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

**Asset Component**

1845 Underground Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	703,577
Closing Capital Investment	\$	703,577
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 17,589
Closing Accumulated Amortization	\$	17,589
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	685,987
Average Net Fixed Assets	\$	342,994

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	703,577
UCC Before Half Year Rule	\$	703,577
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	703,577
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	56,286
Closing UCC	\$	647,291



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

**Name or General Description of Project**

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

**Asset Component**

1845\_Underground Conductors and Devices - Switch

### Average Net Fixed Assets

**Net Fixed Assets**

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 370
Closing Capital Investment	\$ 370
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 18
Closing Accumulated Amortization	\$ 18
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 351
Average Net Fixed Assets	\$ 176

### For PILs Calculation

**UCC**

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 370
UCC Before Half Year Rule	\$ 370
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 370
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 30
Closing UCC	\$ 340



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

#### Name or General Description of Project

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

#### Asset Component

1855\_Services - UG

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 286
Closing Capital Investment	\$ 286
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 7
Closing Accumulated Amortization	\$ 7
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 279
Average Net Fixed Assets	\$ 139

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 286
UCC Before Half Year Rule	\$ 286
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 286
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 23
Closing UCC	\$ 263



## Incremental Capital Project Summary

**Name or General Description of Project**

B3 Handwell Replacement

**ISA Year**

2014

**Details of Project**

B3 Handwell Replacement

**Number of Asset Components**

1

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1830_Poles Towers and Fixtures	6,516,921	3,258,461	3%	47	8%
<b>Closing Net Fixed Asset</b>	<b>2014</b> 3,176,999				
<b>Amortization Expense</b>					81,462
<b>CCA</b>					260,677





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

#### Name or General Description of Project

B3 Handwell Replacement

#### Asset Component

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 3,258,461
Closing Capital Investment	\$ 3,258,461
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 81,462
Closing Accumulated Amortization	\$ 81,462
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 3,176,999
Average Net Fixed Assets	\$ 1,588,500

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 3,258,461
UCC Before Half Year Rule	\$ 3,258,461
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 3,258,461
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 260,677
Closing UCC	\$ 2,997,784



## Incremental Capital Project Summary

**Name or General Description of Project**

B4 Overhead Infrastructure

**ISA Year**

2014

**Details of Project**

B4 Overhead Infrastructure

**Number of Asset Components**

14

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1830_Poles Towers and Fixtures	6,961,352	3,480,676	3%	47	8%
2 1835_Overhead Conductors and Devices	5,753,810	2,876,905	2%	47	8%
3 1835_Overhead Conductors and Devices - Switches	2,209,398	1,104,699	3%	47	8%
4 1840_Underground Conduit - Cable Chamber	1,848	924	2%	47	8%
5 1840_Underground Conduit - Duct Bank	565,989	282,995	3%	47	8%
6 1840_Underground Conduit - Vault	12,473	6,237	3%	47	8%
7 1840_Underground Conduit - Vault Roof	729	364	5%	47	8%
8 1845_Underground Conductors and Devices	265,076	132,538	3%	47	8%
9 1845_Underground Conductors and Devices - Switch	93,179	46,589	5%	47	8%
10 1850_Line Transformers - OH	5,007,958	2,503,979	3%	47	8%
11 1850_Line Transformers - UG	406,081	203,041	3%	47	8%
12 1860_Meters - Smart Meters	67,128	33,564	7%	47	8%
13 1855_Services - UG	42,412	21,206	3%	47	8%
14 1855_Services - OH	482,383	241,191	2%	47	8%

<b>Closing Net Fixed Asset</b>	<b>2014</b> 10,640,435
<b>Amortization Expense</b>	294,473
<b>CCA</b>	874,793



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	3,480,676
Closing Capital Investment	\$	3,480,676
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 87,017
Closing Accumulated Amortization	\$	87,017
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	3,393,659
Average Net Fixed Assets	\$	1,696,829

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	3,480,676
UCC Before Half Year Rule	\$	3,480,676
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	3,480,676
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	278,454
Closing UCC	\$	3,202,222



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment		\$	-
Capital Investment		\$	2,876,905
Closing Capital Investment		\$	2,876,905
Opening Accumulated Amortization		\$	-
Amortization	2%	\$	57,538
Closing Accumulated Amortization		\$	57,538
Opening Net Fixed Assets		\$	-
Closing Net Fixed Assets		\$	2,819,367
Average Net Fixed Assets		\$	1,409,683

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC		\$	-
Capital Additions		\$	2,876,905
UCC Before Half Year Rule		\$	2,876,905
Half Year Rule (1/2 Additions - Disposals)		\$	-
Reduced UCC		\$	2,876,905
CCA Rate Class	47		
CCA Rate	8%		
CCA		\$	230,152
Closing UCC		\$	2,646,752



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

#### Name or General Description of Project

B4 Overhead Infrastructure

#### Asset Component

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 1,104,699
Closing Capital Investment	\$ 1,104,699
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 36,823
Closing Accumulated Amortization	\$ 36,823
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,067,876
Average Net Fixed Assets	\$ 533,938

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 1,104,699
UCC Before Half Year Rule	\$ 1,104,699
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,104,699
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 88,376
Closing UCC	\$ 1,016,323



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1840\_Underground Conduit - Cable Chamber

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	924
Closing Capital Investment	\$	924
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 18
Closing Accumulated Amortization	\$	18
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	905
Average Net Fixed Assets	\$	453

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	924
UCC Before Half Year Rule	\$	924
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	924
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	74
Closing UCC	\$	850



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	282,995
Closing Capital Investment	\$	282,995
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 9,433
Closing Accumulated Amortization	\$	9,433
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	273,562
Average Net Fixed Assets	\$	136,781

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	282,995
UCC Before Half Year Rule	\$	282,995
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	282,995
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	22,640
Closing UCC	\$	260,355



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1840 Underground Conduit - Vault

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	6,237
Closing Capital Investment	\$	6,237
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 156
Closing Accumulated Amortization	\$	156
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	6,081
Average Net Fixed Assets	\$	3,040

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	6,237
UCC Before Half Year Rule	\$	6,237
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	6,237
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	499
Closing UCC	\$	5,738





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1840\_Underground Conduit - Vault Roof

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	364
Closing Capital Investment	\$	364
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 18
Closing Accumulated Amortization	\$	18
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	346
Average Net Fixed Assets	\$	173

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	364
UCC Before Half Year Rule	\$	364
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	364
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	29
Closing UCC	\$	335



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 8

#### Name or General Description of Project

B4 Overhead Infrastructure

#### Asset Component

1845\_Underground Conductors and Devices

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 132,538
Closing Capital Investment	\$ 132,538
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 3,313
Closing Accumulated Amortization	\$ 3,313
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 129,225
Average Net Fixed Assets	\$ 64,612

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 132,538
UCC Before Half Year Rule	\$ 132,538
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 132,538
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 10,603
Closing UCC	\$ 121,935



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 9

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1845 Underground Conductors and Devices - Switch

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	46,589
Closing Capital Investment	\$	46,589
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 2,329
Closing Accumulated Amortization	\$	2,329
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	44,260
Average Net Fixed Assets	\$	22,130

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	46,589
UCC Before Half Year Rule	\$	46,589
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	46,589
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	3,727
Closing UCC	\$	42,862



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 10

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1850 Line Transformers - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	2,503,979
Closing Capital Investment	\$	2,503,979
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 83,466
Closing Accumulated Amortization	\$	83,466
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	2,420,513
Average Net Fixed Assets	\$	1,210,257

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	2,503,979
UCC Before Half Year Rule	\$	2,503,979
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	2,503,979
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	200,318
Closing UCC	\$	2,303,661



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 11

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1850 Line Transformers - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	203,041
Closing Capital Investment	\$	203,041
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 6,768
Closing Accumulated Amortization	\$	6,768
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	196,273
Average Net Fixed Assets	\$	98,136

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	203,041
UCC Before Half Year Rule	\$	203,041
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	203,041
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	16,243
Closing UCC	\$	186,797



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 12

#### Name or General Description of Project

B4 Overhead Infrastructure

#### Asset Component

1860 Meters - Smart Meters

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 33,564
Closing Capital Investment	\$ 33,564
Opening Accumulated Amortization	\$ -
Amortization	7% \$ 2,238
Closing Accumulated Amortization	\$ 2,238
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 31,326
Average Net Fixed Assets	\$ 15,663

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 33,564
UCC Before Half Year Rule	\$ 33,564
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 33,564
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 2,685
Closing UCC	\$ 30,879



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 13

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1855\_Services - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	21,206
Closing Capital Investment	\$	21,206
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 530
Closing Accumulated Amortization	\$	530
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	20,676
Average Net Fixed Assets	\$	10,338

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	21,206
UCC Before Half Year Rule	\$	21,206
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	21,206
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	1,696
Closing UCC	\$	19,510



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 14

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1855\_Services - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	241,191
Closing Capital Investment	\$	241,191
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 4,824
Closing Accumulated Amortization	\$	4,824
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	236,368
Average Net Fixed Assets	\$	118,184

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	241,191
UCC Before Half Year Rule	\$	241,191
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	241,191
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	19,295
Closing UCC	\$	221,896





## Incremental Capital Project Summary

**Name or General Description of Project**

B5 Box Construction

**ISA Year**

2014

**Details of Project**

B5 Box Construction

**Number of Asset Components**

15

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1830_Poles Towers and Fixtures	1,926,356	963,178	3%	47	8%
2 1835_Overhead Conductors and Devices	1,946,697	973,348	2%	47	8%
3 1835_Overhead Conductors and Devices - Switches	486,150	243,075	3%	47	8%
4 1840_Underground Conduit - Cable Chamber	428,350	214,175	2%	47	8%
5 1840_Underground Conduit - Duct Bank	120,205	60,102	3%	47	8%
6 1840_Underground Conduit - Vault	15,081	7,540	3%	47	8%
7 1840_Underground Conduit - Vault Roof	9,343	4,672	5%	47	8%
8 1845_Underground Conductors and Devices	1,252,331	626,165	3%	47	8%
9 1845_Underground Conductors and Devices - Switch	97,712	48,856	5%	47	8%
10 1850_Line Transformers - OH	1,486,042	743,021	3%	47	8%
11 1850_Line Transformers - UG	195,156	97,578	3%	47	8%
12 1850_Line Transformers - UG Network w/protector	45,273	22,637	5%	47	8%
13 1860_Meters - Smart Meters	11,232	5,616	7%	47	8%
14 1855_Services - UG	52,429	26,214	3%	47	8%
15 1855_Services - OH	946,056	473,028	2%	47	8%

<b>Closing Net Fixed Asset</b>	<b>2014</b> 4,393,108
<b>Amortization Expense</b>	116,097
<b>CCA</b>	360,736



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment		\$	-
Capital Investment		\$	963,178
Closing Capital Investment		\$	963,178
Opening Accumulated Amortization		\$	-
Amortization	3%	\$	24,079
Closing Accumulated Amortization		\$	24,079
Opening Net Fixed Assets		\$	-
Closing Net Fixed Assets		\$	939,098
Average Net Fixed Assets		\$	469,549

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC		\$	-
Capital Additions		\$	963,178
UCC Before Half Year Rule		\$	963,178
Half Year Rule (1/2 Additions - Disposals)		\$	-
Reduced UCC		\$	963,178
CCA Rate Class	47		
CCA Rate	8%		
CCA		\$	77,054
Closing UCC		\$	886,124



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	973,348
Closing Capital Investment	\$	973,348
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 19,467
Closing Accumulated Amortization	\$	19,467
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	953,881
Average Net Fixed Assets	\$	476,941

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	973,348
UCC Before Half Year Rule	\$	973,348
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	973,348
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	77,868
Closing UCC	\$	895,480



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	243,075
Closing Capital Investment	\$	243,075
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 8,102
Closing Accumulated Amortization	\$	8,102
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	234,972
Average Net Fixed Assets	\$	117,486

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	243,075
UCC Before Half Year Rule	\$	243,075
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	243,075
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	19,446
Closing UCC	\$	223,629



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1840\_Underground Conduit - Cable Chamber

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	214,175
Closing Capital Investment	\$	214,175
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 4,283
Closing Accumulated Amortization	\$	4,283
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	209,891
Average Net Fixed Assets	\$	104,946

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	214,175
UCC Before Half Year Rule	\$	214,175
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	214,175
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	17,134
Closing UCC	\$	197,041



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	60,102
Closing Capital Investment	\$	60,102
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 2,003
Closing Accumulated Amortization	\$	2,003
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	58,099
Average Net Fixed Assets	\$	29,049

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	60,102
UCC Before Half Year Rule	\$	60,102
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	60,102
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	4,808
Closing UCC	\$	55,294



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1840\_Underground Conduit - Vault

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	7,540
Closing Capital Investment	\$	7,540
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 189
Closing Accumulated Amortization	\$	189
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	7,352
Average Net Fixed Assets	\$	3,676

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	7,540
UCC Before Half Year Rule	\$	7,540
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	7,540
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	603
Closing UCC	\$	6,937



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1840\_Underground Conduit - Vault Roof

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	4,672
Closing Capital Investment	\$	4,672
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 234
Closing Accumulated Amortization	\$	234
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	4,438
Average Net Fixed Assets	\$	2,219

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	4,672
UCC Before Half Year Rule	\$	4,672
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	4,672
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	374
Closing UCC	\$	4,298





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 8

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1845\_Underground Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	626,165
Closing Capital Investment	\$	626,165
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 15,654
Closing Accumulated Amortization	\$	15,654
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	610,511
Average Net Fixed Assets	\$	305,256

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	626,165
UCC Before Half Year Rule	\$	626,165
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	626,165
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	50,093
Closing UCC	\$	576,072



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 9

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1845\_Underground Conductors and Devices - Switch

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	48,856
Closing Capital Investment	\$	48,856
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 2,443
Closing Accumulated Amortization	\$	2,443
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	46,413
Average Net Fixed Assets	\$	23,207

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	48,856
UCC Before Half Year Rule	\$	48,856
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	48,856
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	3,908
Closing UCC	\$	44,947



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 10

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1850 Line Transformers - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	743,021
Closing Capital Investment	\$	743,021
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 24,767
Closing Accumulated Amortization	\$	24,767
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	718,254
Average Net Fixed Assets	\$	359,127

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	743,021
UCC Before Half Year Rule	\$	743,021
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	743,021
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	59,442
Closing UCC	\$	683,579



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 11

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1850 Line Transformers - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	97,578
Closing Capital Investment	\$	97,578
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 3,253
Closing Accumulated Amortization	\$	3,253
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	94,325
Average Net Fixed Assets	\$	47,163

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	97,578
UCC Before Half Year Rule	\$	97,578
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	97,578
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	7,806
Closing UCC	\$	89,772



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 12

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1850 Line Transformers - UG Network w/protector

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	22,637
Closing Capital Investment	\$	22,637
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 1,132
Closing Accumulated Amortization	\$	1,132
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	21,505
Average Net Fixed Assets	\$	10,752

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	22,637
UCC Before Half Year Rule	\$	22,637
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	22,637
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	1,811
Closing UCC	\$	20,826



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 13

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1860 Meters - Smart Meters

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	5,616
Closing Capital Investment	\$	5,616
Opening Accumulated Amortization	\$	-
Amortization	7%	\$ 374
Closing Accumulated Amortization	\$	374
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	5,241
Average Net Fixed Assets	\$	2,621

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	5,616
UCC Before Half Year Rule	\$	5,616
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	5,616
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	449
Closing UCC	\$	5,167



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 14

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1855\_Services - UG

### Average Net Fixed Assets

**Net Fixed Assets**

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 26,214
Closing Capital Investment	\$ 26,214
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 655
Closing Accumulated Amortization	\$ 655
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 25,559
Average Net Fixed Assets	\$ 12,780

### For PILs Calculation

**UCC**

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 26,214
UCC Before Half Year Rule	\$ 26,214
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 26,214
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 2,097
Closing UCC	\$ 24,117



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 15

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1855\_Services - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	473,028
Closing Capital Investment	\$	473,028
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 9,461
Closing Accumulated Amortization	\$	9,461
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	463,567
Average Net Fixed Assets	\$	231,784

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	473,028
UCC Before Half Year Rule	\$	473,028
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	473,028
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	37,842
Closing UCC	\$	435,186





## Incremental Capital Project Summary

**Name or General Description of Project**

B6 Rear Lot Construction

**ISA Year**

2014

**Details of Project**

B6 Rear Lot Construction

**Number of Asset Components**

12

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1830_Poles Towers and Fixtures	819,757	409,879	3%	47	8%
2 1835_Overhead Conductors and Devices	569,017	284,509	2%	47	8%
3 1835_Overhead Conductors and Devices - Switches	40,580	20,290	3%	47	8%
4 1840_Underground Conduit - Duct Bank	5,392,786	2,696,393	3%	47	8%
5 1840_Underground Conduit - Vault	18,685	9,342	3%	47	8%
6 1845_Underground Conductors and Devices	1,678,191	839,095	3%	47	8%
7 1845_Underground Conductors and Devices - Switch	118,653	59,327	5%	47	8%
8 1850_Line Transformers - OH	211,745	105,872	3%	47	8%
9 1850_Line Transformers - UG	620,778	310,389	3%	47	8%
10 1860_Meters - Smart Meters	190,755	95,377	7%	47	8%
11 1855_Services - UG	1,336,382	668,191	3%	47	8%
12 1855_Services - OH	519,695	259,847	2%	47	8%

<b>Closing Net Fixed Asset</b>	2014	5,585,706
<b>Amortization Expense</b>		172,806
<b>CCA</b>		460,681



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	409,879
Closing Capital Investment	\$	409,879
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 10,247
Closing Accumulated Amortization	\$	10,247
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	399,632
Average Net Fixed Assets	\$	199,816

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	409,879
UCC Before Half Year Rule	\$	409,879
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	409,879
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	32,790
Closing UCC	\$	377,088



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	284,509
Closing Capital Investment	\$	284,509
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 5,690
Closing Accumulated Amortization	\$	5,690
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	278,818
Average Net Fixed Assets	\$	139,409

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	284,509
UCC Before Half Year Rule	\$	284,509
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	284,509
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	22,761
Closing UCC	\$	261,748



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	20,290
Closing Capital Investment	\$	20,290
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 676
Closing Accumulated Amortization	\$	676
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	19,614
Average Net Fixed Assets	\$	9,807

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	20,290
UCC Before Half Year Rule	\$	20,290
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	20,290
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	1,623
Closing UCC	\$	18,667



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ 2,696,393
Closing Capital Investment	\$ 2,696,393
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 89,880
Closing Accumulated Amortization	\$ 89,880
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 2,606,513
Average Net Fixed Assets	\$ 1,303,257

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$ -
Capital Additions	\$ 2,696,393
UCC Before Half Year Rule	\$ 2,696,393
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 2,696,393
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 215,711
Closing UCC	\$ 2,480,681



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1840\_Underground Conduit - Vault

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	9,342
Closing Capital Investment	\$	9,342
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 234
Closing Accumulated Amortization	\$	234
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	9,109
Average Net Fixed Assets	\$	4,554

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	9,342
UCC Before Half Year Rule	\$	9,342
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	9,342
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	747
Closing UCC	\$	8,595



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1845\_Underground Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	839,095
Closing Capital Investment	\$	839,095
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 20,977
Closing Accumulated Amortization	\$	20,977
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	818,118
Average Net Fixed Assets	\$	409,059

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	839,095
UCC Before Half Year Rule	\$	839,095
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	839,095
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	67,128
Closing UCC	\$	771,968



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1845 Underground Conductors and Devices - Switch

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	59,327
Closing Capital Investment	\$	59,327
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 2,966
Closing Accumulated Amortization	\$	2,966
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	56,360
Average Net Fixed Assets	\$	28,180

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	59,327
UCC Before Half Year Rule	\$	59,327
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	59,327
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	4,746
Closing UCC	\$	54,580





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 8

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1850\_Line Transformers - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	105,872
Closing Capital Investment	\$	105,872
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 3,529
Closing Accumulated Amortization	\$	3,529
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	102,343
Average Net Fixed Assets	\$	51,172

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	105,872
UCC Before Half Year Rule	\$	105,872
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	105,872
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	8,470
Closing UCC	\$	97,403



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 9

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1850 Line Transformers - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	310,389
Closing Capital Investment	\$	310,389
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 10,346
Closing Accumulated Amortization	\$	10,346
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	300,043
Average Net Fixed Assets	\$	150,021

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	310,389
UCC Before Half Year Rule	\$	310,389
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	310,389
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	24,831
Closing UCC	\$	285,558



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 10

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1860 Meters - Smart Meters

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	95,377
Closing Capital Investment	\$	95,377
Opening Accumulated Amortization	\$	-
Amortization	7%	\$ 6,358
Closing Accumulated Amortization	\$	6,358
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	89,019
Average Net Fixed Assets	\$	44,509

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	95,377
UCC Before Half Year Rule	\$	95,377
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	95,377
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	7,630
Closing UCC	\$	87,747



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 11

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1855\_Services - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	668,191
Closing Capital Investment	\$	668,191
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 16,705
Closing Accumulated Amortization	\$	16,705
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	651,486
Average Net Fixed Assets	\$	325,743

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	668,191
UCC Before Half Year Rule	\$	668,191
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	668,191
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	53,455
Closing UCC	\$	614,736



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 12

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1855\_Services - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	259,847
Closing Capital Investment	\$	259,847
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 5,197
Closing Accumulated Amortization	\$	5,197
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	254,650
Average Net Fixed Assets	\$	127,325

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	259,847
UCC Before Half Year Rule	\$	259,847
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	259,847
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	20,788
Closing UCC	\$	239,060



## Incremental Capital Project Summary

**Name or General Description of Project**

B7 Polymer SMD-20 Switches

**ISA Year**

2014

**Details of Project**

B7 Polymer SMD-20 Switches

**Number of Asset Components**

4

**Asset Component (Click on the Number to View the Component Details)**

	Asset Component (Click on the Number to View the Component Details)
1	1830_Poles Towers and Fixtures
2	1835_Overhead Conductors and Devices
3	1835_Overhead Conductors and Devices - Switches
4	1855_Services - OH

**Capital Cost**

102,168
76,509
404,722
15,083

**Capital Cost  
(1/2 year rule  
applied)**

51,084
38,254
202,361
7,542

**Depreciation  
Rate**

3%
2%
3%
2%

**CCA Class**

47
47
47
47

**CCA Rate**

8%
8%
8%
8%

**2014**

**Closing Net Fixed Asset**

290,302

**Amortization Expense**

8,938

**CCA**

23,939



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B7 Polymer SMD-20 Switches

**Asset Component**

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	51,084
Closing Capital Investment	\$	51,084
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 1,277
Closing Accumulated Amortization	\$	1,277
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	49,807
Average Net Fixed Assets	\$	24,903

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	51,084
UCC Before Half Year Rule	\$	51,084
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	51,084
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	4,087
Closing UCC	\$	46,997



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B7 Polymer SMD-20 Switches

**Asset Component**

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	38,254
Closing Capital Investment	\$	38,254
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 765
Closing Accumulated Amortization	\$	765
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	37,489
Average Net Fixed Assets	\$	18,745

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	38,254
UCC Before Half Year Rule	\$	38,254
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	38,254
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	3,060
Closing UCC	\$	35,194





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

**Name or General Description of Project**

B7 Polymer SMD-20 Switches

**Asset Component**

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	202,361
Closing Capital Investment	\$	202,361
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 6,745
Closing Accumulated Amortization	\$	6,745
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	195,616
Average Net Fixed Assets	\$	97,808

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	202,361
UCC Before Half Year Rule	\$	202,361
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	202,361
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	16,189
Closing UCC	\$	186,172



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B7 Polymer SMD-20 Switches

**Asset Component**

1855\_Services - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	7,542
Closing Capital Investment	\$	7,542
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 151
Closing Accumulated Amortization	\$	151
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	7,391
Average Net Fixed Assets	\$	3,695

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	7,542
UCC Before Half Year Rule	\$	7,542
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	7,542
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	603
Closing UCC	\$	6,938



## Incremental Capital Project Summary

**Name or General Description of Project**

B8 SCADA-Mate R1 Switches

**ISA Year**

2014

**Details of Project**

B8 SCADA-Mate R1 Switches

**Number of Asset Components**

2

**Asset Component (Click on the Number to View the Component Details)**

1	1835_Overhead Conductors and Devices
2	1835_Overhead Conductors and Devices - Switches

**Capital Cost**

15,266
544,180

**Capital Cost  
(1/2 year rule  
applied)**

7,633
272,090

**Depreciation  
Rate**

2%
3%

**CCA Class**

47
47

**CCA Rate**

8%
8%

**2014**

**Closing Net Fixed Asset**

270,501

**Amortization Expense**

9,222

**CCA**

22,378



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B8 SCADA-Mate R1 Switches

**Asset Component**

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	7,633
Closing Capital Investment	\$	7,633
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 153
Closing Accumulated Amortization	\$	153
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	7,480
Average Net Fixed Assets	\$	3,740

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	7,633
UCC Before Half Year Rule	\$	7,633
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	7,633
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	611
Closing UCC	\$	7,022



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B8 SCADA-Mate R1 Switches

**Asset Component**

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	272,090
Closing Capital Investment	\$	272,090
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 9,070
Closing Accumulated Amortization	\$	9,070
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	263,021
Average Net Fixed Assets	\$	131,510

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	272,090
UCC Before Half Year Rule	\$	272,090
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	272,090
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	21,767
Closing UCC	\$	250,323



## Incremental Capital Project Summary

**Name or General Description of Project**

B9 Network Vault & Roofs

**ISA Year**

2014

**Details of Project**

B9 Network Vault & Roofs

**Number of Asset Components**

14

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1830_Poles Towers and Fixtures	9,424	4,712	3%	47	8%
2 1835_Overhead Conductors and Devices	7,058	3,529	2%	47	8%
3 1835_Overhead Conductors and Devices - Switches	35,803	17,902	3%	47	8%
4 1840_Underground Conduit - Cable Chamber	722,411	361,206	2%	47	8%
5 1840_Underground Conduit - Duct Bank	444,400	222,200	3%	47	8%
6 1840_Underground Conduit - Vault	1,914,126	957,063	3%	47	8%
7 1840_Underground Conduit - Vault Roof	44,372	22,186	5%	47	8%
8 1845_Underground Conductors and Devices	1,771,641	885,820	3%	47	8%
9 1845_Underground Conductors and Devices - Switch	921,398	460,699	5%	47	8%
10 1850_Line Transformers - OH	11,054	5,527	3%	47	8%
11 1850_Line Transformers - UG	24,187	12,094	3%	47	8%
12 1850_Line Transformers - UG Network w/protector	1,415,597	707,798	5%	47	8%
13 1855_Services - UG	20,006	10,003	3%	47	8%
14 1855_Services - OH	1,391	696	2%	47	8%
<b>Closing Net Fixed Asset</b>	<b>2014</b> 3,549,561				
<b>Amortization Expense</b>	121,873				
<b>CCA</b>	293,715				



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	4,712
Closing Capital Investment	\$	4,712
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 118
Closing Accumulated Amortization	\$	118
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	4,594
Average Net Fixed Assets	\$	2,297

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	4,712
UCC Before Half Year Rule	\$	4,712
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	4,712
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	377
Closing UCC	\$	4,335



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	3,529
Closing Capital Investment	\$	3,529
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 71
Closing Accumulated Amortization	\$	71
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	3,458
Average Net Fixed Assets	\$	1,729

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	3,529
UCC Before Half Year Rule	\$	3,529
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	3,529
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	282
Closing UCC	\$	3,246





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

#### Name or General Description of Project

B9 Network Vault & Roofs

#### Asset Component

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 17,902
Closing Capital Investment	\$ 17,902
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 597
Closing Accumulated Amortization	\$ 597
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 17,305
Average Net Fixed Assets	\$ 8,652

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 17,902
UCC Before Half Year Rule	\$ 17,902
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 17,902
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 1,432
Closing UCC	\$ 16,469



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1840\_Underground Conduit - Cable Chamber

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	361,206
Closing Capital Investment	\$	361,206
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 7,224
Closing Accumulated Amortization	\$	7,224
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	353,982
Average Net Fixed Assets	\$	176,991

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	361,206
UCC Before Half Year Rule	\$	361,206
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	361,206
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	28,896
Closing UCC	\$	332,309



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	222,200
Closing Capital Investment	\$	222,200
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 7,407
Closing Accumulated Amortization	\$	7,407
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	214,793
Average Net Fixed Assets	\$	107,397

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	222,200
UCC Before Half Year Rule	\$	222,200
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	222,200
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	17,776
Closing UCC	\$	204,424



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1840\_Underground Conduit - Vault

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	957,063
Closing Capital Investment	\$	957,063
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 23,927
Closing Accumulated Amortization	\$	23,927
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	933,136
Average Net Fixed Assets	\$	466,568

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	957,063
UCC Before Half Year Rule	\$	957,063
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	957,063
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	76,565
Closing UCC	\$	880,498



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1840\_Underground Conduit - Vault Roof

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	22,186
Closing Capital Investment	\$	22,186
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 1,109
Closing Accumulated Amortization	\$	1,109
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	21,077
Average Net Fixed Assets	\$	10,538

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	22,186
UCC Before Half Year Rule	\$	22,186
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	22,186
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	1,775
Closing UCC	\$	20,411



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 8

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1845\_Underground Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	885,820
Closing Capital Investment	\$	885,820
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 22,146
Closing Accumulated Amortization	\$	22,146
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	863,675
Average Net Fixed Assets	\$	431,837

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	885,820
UCC Before Half Year Rule	\$	885,820
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	885,820
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	70,866
Closing UCC	\$	814,955



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 9

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1845 Underground Conductors and Devices - Switch

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ 460,699
Closing Capital Investment	\$ 460,699
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 23,035
Closing Accumulated Amortization	\$ 23,035
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 437,664
Average Net Fixed Assets	\$ 218,832

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$ -
Capital Additions	\$ 460,699
UCC Before Half Year Rule	\$ 460,699
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 460,699
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 36,856
Closing UCC	\$ 423,843



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 10

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1850 Line Transformers - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	5,527
Closing Capital Investment	\$	5,527
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 184
Closing Accumulated Amortization	\$	184
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	5,343
Average Net Fixed Assets	\$	2,671

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	5,527
UCC Before Half Year Rule	\$	5,527
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	5,527
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	442
Closing UCC	\$	5,085





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 11

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1850 Line Transformers - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	12,094
Closing Capital Investment	\$	12,094
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 403
Closing Accumulated Amortization	\$	403
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	11,691
Average Net Fixed Assets	\$	5,845

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	12,094
UCC Before Half Year Rule	\$	12,094
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	12,094
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	967
Closing UCC	\$	11,126



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 12

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1850 Line Transformers - UG Network w/protector

### Average Net Fixed Assets

**Net Fixed Assets**

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 707,798
Closing Capital Investment	\$ 707,798
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 35,390
Closing Accumulated Amortization	\$ 35,390
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 672,408
Average Net Fixed Assets	\$ 336,204

### For PILs Calculation

**UCC**

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 707,798
UCC Before Half Year Rule	\$ 707,798
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 707,798
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 56,624
Closing UCC	\$ 651,174



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 13

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1855\_Services - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	10,003
Closing Capital Investment	\$	10,003
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 250
Closing Accumulated Amortization	\$	250
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	9,753
Average Net Fixed Assets	\$	4,876

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	10,003
UCC Before Half Year Rule	\$	10,003
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	10,003
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	800
Closing UCC	\$	9,203



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 14

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1855\_Services - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	696
Closing Capital Investment	\$	696
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 14
Closing Accumulated Amortization	\$	14
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	682
Average Net Fixed Assets	\$	341

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	696
UCC Before Half Year Rule	\$	696
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	696
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	56
Closing UCC	\$	640



## Incremental Capital Project Summary

**Name or General Description of Project**

B10 Fibertop Network Units

**ISA Year**

2014

**Details of Project**

B10 Fibertop Network Units

**Number of Asset Components**

3

**Asset Component (Click on the Number to View the Component Details)**

1	1840_Underground Conduit - Vault
2	1845_Underground Conductors and Devices
3	1850_Line Transformers - UG Network w/protector

**Capital Cost**

22,956
213,251
2,781,861

**Capital Cost  
(1/2 year rule  
applied)**

11,478
106,626
1,390,931

**Depreciation  
Rate**

3%
3%
5%

**CCA Class**

47
47
47

**CCA Rate**

8%
8%
8%

**2014**

**Closing Net Fixed Asset**

1,436,535

**Amortization Expense**

72,499

**CCA**

120,723



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B10 Fibertop Network Units

**Asset Component**

1840 Underground Conduit - Vault

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	11,478
Closing Capital Investment	\$	11,478
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 287
Closing Accumulated Amortization	\$	287
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	11,191
Average Net Fixed Assets	\$	5,595

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	11,478
UCC Before Half Year Rule	\$	11,478
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	11,478
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	918
Closing UCC	\$	10,560



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B10 Fibertop Network Units

**Asset Component**

1845 Underground Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	106,626
Closing Capital Investment	\$	106,626
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 2,666
Closing Accumulated Amortization	\$	2,666
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	103,960
Average Net Fixed Assets	\$	51,980

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	106,626
UCC Before Half Year Rule	\$	106,626
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	106,626
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	8,530
Closing UCC	\$	98,096



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

**Name or General Description of Project**

B10 Fibertop Network Units

**Asset Component**

1850 Line Transformers - UG Network w/protector

### Average Net Fixed Assets

**Net Fixed Assets**

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 1,390,931
Closing Capital Investment	\$ 1,390,931
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 69,547
Closing Accumulated Amortization	\$ 69,547
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,321,384
Average Net Fixed Assets	\$ 660,692

### For PILs Calculation

**UCC**

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 1,390,931
UCC Before Half Year Rule	\$ 1,390,931
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,390,931
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 111,274
Closing UCC	\$ 1,279,656





## Incremental Capital Project Summary

**Name or General Description of Project**

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

**ISA Year**

2014

**Details of Project**

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

**Number of Asset Components**

12

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1830_Poles Towers and Fixtures	3,606	1,803	3%	47	8%
2 1835_Overhead Conductors and Devices	2,701	1,350	2%	47	8%
3 1835_Overhead Conductors and Devices - Switches	13,701	6,850	3%	47	8%
4 1840_Underground Conduit - Duct Bank	2,844	1,422	3%	47	8%
5 1840_Underground Conduit - Vault	12,470	6,235	3%	47	8%
6 1845_Underground Conductors and Devices	161,369	80,684	3%	47	8%
7 1845_Underground Conductors and Devices - Switch	166,242	83,121	5%	47	8%
8 1850_Line Transformers - OH	4,230	2,115	3%	47	8%
9 1850_Line Transformers - UG	95,951	47,976	3%	47	8%
10 1850_Line Transformers - UG Network w/protector	812,911	406,455	5%	47	8%
11 1855_Services - UG	657	328	3%	47	8%
12 1855_Services - OH	532	266	2%	47	8%

	2014
Closing Net Fixed Asset	609,924
Amortization Expense	28,683
CCA	51,089



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 1,803
Closing Capital Investment	\$ 1,803
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 45
Closing Accumulated Amortization	\$ 45
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,758
Average Net Fixed Assets	\$ 879

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 1,803
UCC Before Half Year Rule	\$ 1,803
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,803
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 144
Closing UCC	\$ 1,659



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 1,350
Closing Capital Investment	\$ 1,350
Opening Accumulated Amortization	\$ -
Amortization	2% \$ 27
Closing Accumulated Amortization	\$ 27
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,323
Average Net Fixed Assets	\$ 662

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 1,350
UCC Before Half Year Rule	\$ 1,350
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,350
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 108
Closing UCC	\$ 1,242



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 6,850
Closing Capital Investment	\$ 6,850
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 228
Closing Accumulated Amortization	\$ 228
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 6,622
Average Net Fixed Assets	\$ 3,311

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 6,850
UCC Before Half Year Rule	\$ 6,850
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 6,850
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 548
Closing UCC	\$ 6,302



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 1,422
Closing Capital Investment	\$ 1,422
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 47
Closing Accumulated Amortization	\$ 47
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,375
Average Net Fixed Assets	\$ 687

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 1,422
UCC Before Half Year Rule	\$ 1,422
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,422
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 114
Closing UCC	\$ 1,308



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1840 Underground Conduit - Vault

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 6,235
Closing Capital Investment	\$ 6,235
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 156
Closing Accumulated Amortization	\$ 156
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 6,079
Average Net Fixed Assets	\$ 3,040

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 6,235
UCC Before Half Year Rule	\$ 6,235
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 6,235
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 499
Closing UCC	\$ 5,736



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1845\_Underground Conductors and Devices

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 80,684
Closing Capital Investment	\$ 80,684
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 2,017
Closing Accumulated Amortization	\$ 2,017
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 78,667
Average Net Fixed Assets	\$ 39,334

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 80,684
UCC Before Half Year Rule	\$ 80,684
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 80,684
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 6,455
Closing UCC	\$ 74,230



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1845\_Underground Conductors and Devices - Switch

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 83,121
Closing Capital Investment	\$ 83,121
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 4,156
Closing Accumulated Amortization	\$ 4,156
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 78,965
Average Net Fixed Assets	\$ 39,482

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 83,121
UCC Before Half Year Rule	\$ 83,121
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 83,121
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 6,650
Closing UCC	\$ 76,471





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 8

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1850 Line Transformers - OH

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 2,115
Closing Capital Investment	\$ 2,115
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 71
Closing Accumulated Amortization	\$ 71
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 2,045
Average Net Fixed Assets	\$ 1,022

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 2,115
UCC Before Half Year Rule	\$ 2,115
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 2,115
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 169
Closing UCC	\$ 1,946



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 9

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1850 Line Transformers - UG

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 47,976
Closing Capital Investment	\$ 47,976
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 1,599
Closing Accumulated Amortization	\$ 1,599
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 46,376
Average Net Fixed Assets	\$ 23,188

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 47,976
UCC Before Half Year Rule	\$ 47,976
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 47,976
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 3,838
Closing UCC	\$ 44,138



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 10

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1850 Line Transformers - UG Network w/protector

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 406,455
Closing Capital Investment	\$ 406,455
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 20,323
Closing Accumulated Amortization	\$ 20,323
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 386,133
Average Net Fixed Assets	\$ 193,066

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 406,455
UCC Before Half Year Rule	\$ 406,455
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 406,455
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 32,516
Closing UCC	\$ 373,939



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 11

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1855\_Services - UG

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 328
Closing Capital Investment	\$ 328
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 8
Closing Accumulated Amortization	\$ 8
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 320
Average Net Fixed Assets	\$ 160

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 328
UCC Before Half Year Rule	\$ 328
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 328
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 26
Closing UCC	\$ 302



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 12

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1855\_Services - OH

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 266
Closing Capital Investment	\$ 266
Opening Accumulated Amortization	\$ -
Amortization	2% \$ 5
Closing Accumulated Amortization	\$ 5
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 261
Average Net Fixed Assets	\$ 130

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 266
UCC Before Half Year Rule	\$ 266
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 266
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 21
Closing UCC	\$ 245



## Incremental Capital Project Summary

**Name or General Description of Project**

B12 Stations Power Transformers

**ISA Year**

2014

**Details of Project**

B12 Stations Power Transformers

**Number of Asset Components**

3

**Asset Component (Click on the Number to View the Component Details)**

1	1808_Buildings and Fixtures - Stn Shell Site
2	1820_DS Equip - Normally Primary below 50 kV - Power Transformer
3	1840_Underground Conduit - Duct Bank

**Capital Cost**

2,878
1,343,879
16,195

**Capital Cost  
(1/2 year rule  
applied)**

1,439
671,940
8,097

**Depreciation  
Rate**

3%
3%
3%

**CCA Class**

01
47
47

**CCA Rate**

4%
8%
8%

**2014**

**Closing Net Fixed Asset**

660,160

**Amortization Expense**

21,316

**CCA**

54,461



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B12 Stations Power Transformers

**Asset Component**

1808 Buildings and Fixtures - Stn Shell Site

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	1,439
Closing Capital Investment	\$	1,439
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 48
Closing Accumulated Amortization	\$	48
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	1,391
Average Net Fixed Assets	\$	695

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	1,439
UCC Before Half Year Rule	\$	1,439
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	1,439
CCA Rate Class	01	
CCA Rate	4%	
CCA	\$	58
Closing UCC	\$	1,381



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B12 Stations Power Transformers

**Asset Component**

1820\_DS Equip - Normally Primary below 50 kV - Power Transformer

### Average Net Fixed Assets

**Net Fixed Assets**

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 671,940
Closing Capital Investment	\$ 671,940
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 20,998
Closing Accumulated Amortization	\$ 20,998
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 650,942
Average Net Fixed Assets	\$ 325,471

### For PILs Calculation

**UCC**

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 671,940
UCC Before Half Year Rule	\$ 671,940
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 671,940
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 53,755
Closing UCC	\$ 618,185





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

**Name or General Description of Project**

B12 Stations Power Transformers

**Asset Component**

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	8,097
Closing Capital Investment	\$	8,097
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 270
Closing Accumulated Amortization	\$	270
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	7,827
Average Net Fixed Assets	\$	3,914

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	8,097
UCC Before Half Year Rule	\$	8,097
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	8,097
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	648
Closing UCC	\$	7,449



## Incremental Capital Project Summary

**Name or General Description of Project**

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

**ISA Year**

2014

**Details of Project**

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

**Number of Asset Components**

10

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1808_Buildings and Fixtures - Strn Shell Site	34,691	17,346	3%	01	4%
2 1820_DS Equip - Normally Primary below 50 kV - Indoor Breaker	19,321	9,660	3%	47	8%
3 1820_DS Equip - Normally Primary below 50 kV - Switchgear Air	4,873,829	2,436,914	3%	47	8%
4 1820_DS Equip - Normally Primary below 50 kV - Switchgear GIS	87,920	43,960	3%	47	8%
5 1830_Poles Towers and Fixtures	20,006	10,003	3%	47	8%
6 1835_Overhead Conductors and Devices	44,396	22,198	2%	47	8%
7 1835_Overhead Conductors and Devices - Switches	72,978	36,489	3%	47	8%
8 1840_Underground Conduit - Duct Bank	94,439	47,220	3%	47	8%
9 1845_Underground Conductors and Devices	91,265	45,633	3%	47	8%
10 1980_System Supervisory Equipment	29,854	14,927	7%	08	20%
	<b>2014</b>				
<b>Closing Net Fixed Asset</b>	2,615,807				
<b>Amortization Expense</b>	68,542				
<b>CCA</b>	215,845				



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1808\_Buildings and Fixtures - Stn Shell Site

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 17,346
Closing Capital Investment	\$ 17,346
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 578
Closing Accumulated Amortization	\$ 578
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 16,767
Average Net Fixed Assets	\$ 8,384

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 17,346
UCC Before Half Year Rule	\$ 17,346
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 17,346
CCA Rate Class	01
CCA Rate	4%
CCA	\$ 694
Closing UCC	\$ 16,652



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1820\_DS Equip - Normally Primary below 50 kV - Indoor Breaker

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 9,660
Closing Capital Investment	\$ 9,660
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 322
Closing Accumulated Amortization	\$ 322
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 9,338
Average Net Fixed Assets	\$ 4,669

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 9,660
UCC Before Half Year Rule	\$ 9,660
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 9,660
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 773
Closing UCC	\$ 8,888



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1820\_DS Equip - Normally Primary below 50 kV - Switchgear Air

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 2,436,914
Closing Capital Investment	\$ 2,436,914
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 60,923
Closing Accumulated Amortization	\$ 60,923
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 2,375,992
Average Net Fixed Assets	\$ 1,187,996

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 2,436,914
UCC Before Half Year Rule	\$ 2,436,914
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 2,436,914
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 194,953
Closing UCC	\$ 2,241,961



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1820\_DS Equip - Normally Primary below 50 kV - Switchgear GIS

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 43,960
Closing Capital Investment	\$ 43,960
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 1,099
Closing Accumulated Amortization	\$ 1,099
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 42,861
Average Net Fixed Assets	\$ 21,431

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 43,960
UCC Before Half Year Rule	\$ 43,960
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 43,960
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 3,517
Closing UCC	\$ 40,443



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 10,003
Closing Capital Investment	\$ 10,003
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 250
Closing Accumulated Amortization	\$ 250
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 9,753
Average Net Fixed Assets	\$ 4,877

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 10,003
UCC Before Half Year Rule	\$ 10,003
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 10,003
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 800
Closing UCC	\$ 9,203



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 22,198
Closing Capital Investment	\$ 22,198
Opening Accumulated Amortization	\$ -
Amortization	2% \$ 444
Closing Accumulated Amortization	\$ 444
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 21,754
Average Net Fixed Assets	\$ 10,877

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 22,198
UCC Before Half Year Rule	\$ 22,198
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 22,198
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 1,776
Closing UCC	\$ 20,422





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 36,489
Closing Capital Investment	\$ 36,489
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 1,216
Closing Accumulated Amortization	\$ 1,216
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 35,273
Average Net Fixed Assets	\$ 17,636

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 36,489
UCC Before Half Year Rule	\$ 36,489
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 36,489
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 2,919
Closing UCC	\$ 33,570



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 8

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 47,220
Closing Capital Investment	\$ 47,220
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 1,574
Closing Accumulated Amortization	\$ 1,574
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 45,646
Average Net Fixed Assets	\$ 22,823

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 47,220
UCC Before Half Year Rule	\$ 47,220
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 47,220
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 3,778
Closing UCC	\$ 43,442



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 9

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1845 Underground Conductors and Devices

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 45,633
Closing Capital Investment	\$ 45,633
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 1,141
Closing Accumulated Amortization	\$ 1,141
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 44,492
Average Net Fixed Assets	\$ 22,246

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 45,633
UCC Before Half Year Rule	\$ 45,633
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 45,633
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 3,651
Closing UCC	\$ 41,982



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 10

**Name or General Description of Project**

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

**Asset Component**

1980 System Supervisory Equipment

### Average Net Fixed Assets

**Net Fixed Assets**

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 14,927
Closing Capital Investment	\$ 14,927
Opening Accumulated Amortization	\$ -
Amortization	7% \$ 995
Closing Accumulated Amortization	\$ 995
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 13,932
Average Net Fixed Assets	\$ 6,966

### For PILs Calculation

**UCC**

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 14,927
UCC Before Half Year Rule	\$ 14,927
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 14,927
CCA Rate Class	08
CCA Rate	20%
CCA	\$ 2,985
Closing UCC	\$ 11,941



## Incremental Capital Project Summary

**Name or General Description of Project**

B14 Stations Circuit Breakers

**ISA Year**

2014

**Details of Project**

B14 Stations Circuit Breakers

**Number of Asset Components**

3

**Asset Component (Click on the Number to View the Component Details)**

1	1808_Buildings and Fixtures - Stn Shell Site
2	1820_DS Equip - Normally Primary below 50 kV - Outdoor Breaker
3	1840_Underground Conduit - Duct Bank

**Capital Cost**

2,860
209,878
3,263

**Capital Cost  
(1/2 year rule  
applied)**

1,430
104,939
1,631

**Depreciation  
Rate**

3%
3%
3%

**CCA Class**

01
47
47

**CCA Rate**

4%
8%
8%

**2014**

**Closing Net Fixed Asset**

104,401

**Amortization Expense**

3,600

**CCA**

8,583



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B14 Stations Circuit Breakers

**Asset Component**

1808\_Buildings and Fixtures - Stn Shell Site

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	1,430
Closing Capital Investment	\$	1,430
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 48
Closing Accumulated Amortization	\$	48
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	1,382
Average Net Fixed Assets	\$	691

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	1,430
UCC Before Half Year Rule	\$	1,430
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	1,430
CCA Rate Class	01	
CCA Rate	4%	
CCA	\$	57
Closing UCC	\$	1,373



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B14 Stations Circuit Breakers

**Asset Component**

1820\_DS Equip - Normally Primary below 50 kV - Outdoor Breaker

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	104,939
Closing Capital Investment	\$	104,939
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 3,498
Closing Accumulated Amortization	\$	3,498
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	101,441
Average Net Fixed Assets	\$	50,721

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	104,939
UCC Before Half Year Rule	\$	104,939
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	104,939
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	8,395
Closing UCC	\$	96,544



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

**Name or General Description of Project**

B14 Stations Circuit Breakers

**Asset Component**

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	1,631
Closing Capital Investment	\$	1,631
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 54
Closing Accumulated Amortization	\$	54
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	1,577
Average Net Fixed Assets	\$	789

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	1,631
UCC Before Half Year Rule	\$	1,631
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	1,631
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	131
Closing UCC	\$	1,501





## Incremental Capital Project Summary

**Name or General Description of Project**

B15 Stations Control & Communicaton Systems

**ISA Year**

2014

**Details of Project**

B15 Stations Control & Communicaton Systems

**Number of Asset Components**

-

**Asset Component (Click on the Number to View the Component Details)**

1

**Capital Cost**

-

Capital Cost  
(1/2 year rule  
applied)

-

**Depreciation  
Rate**

0%

**CCA Class**

0

**CCA Rate**

0%

2014

Closing Net Fixed Asset

-

Amortization Expense

-

CCA

-



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B15 Stations Control & Communicaton Systems

**Asset Component**

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ -
Closing Capital Investment	\$ -
Opening Accumulated Amortization	\$ -
Amortization	0% \$ -
Closing Accumulated Amortization	\$ -
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ -
Average Net Fixed Assets	\$ -

### For PILs Calculation

**UCC**

2014  
Forecasted

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



## Incremental Capital Project Summary

**Name or General Description of Project**

B16 Downtown Station Load Transfers

**ISA Year**

2014

**Details of Project**

B16 Downtown Station Load Transfers

**Number of Asset Components**

10

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1830_Poles Towers and Fixtures	11,484	5,742	3%	47	8%
2 1835_Overhead Conductors and Devices	19,325	9,663	2%	47	8%
3 1835_Overhead Conductors and Devices - Switches	33,092	16,546	3%	47	8%
4 1840_Underground Conduit - Cable Chamber	41,895	20,948	2%	47	8%
5 1840_Underground Conduit - Duct Bank	44,797	22,399	3%	47	8%
6 1840_Underground Conduit - Vault	1,780	890	3%	47	8%
7 1840_Underground Conduit - Vault Roof	793	396	5%	47	8%
8 1845_Underground Conductors and Devices	642,843	321,421	3%	47	8%
9 1845_Underground Conductors and Devices - Switch	38,898	19,449	5%	47	8%
10 1855_Services - OH	1,530	765	2%	47	8%
	<b>2014</b>				
<b>Closing Net Fixed Asset</b>	407,099				
<b>Amortization Expense</b>	11,119				
<b>CCA</b>	33,457				



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B16 Downtown Station Load Transfers

**Asset Component**

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

**Net Fixed Assets**

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 5,742
Closing Capital Investment	\$ 5,742
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 144
Closing Accumulated Amortization	\$ 144
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 5,598
Average Net Fixed Assets	\$ 2,799

### For PILs Calculation

**UCC**

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 5,742
UCC Before Half Year Rule	\$ 5,742
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 5,742
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 459
Closing UCC	\$ 5,282



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B16 Downtown Station Load Transfers

**Asset Component**

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	9,663
Closing Capital Investment	\$	9,663
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 193
Closing Accumulated Amortization	\$	193
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	9,469
Average Net Fixed Assets	\$	4,735

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	9,663
UCC Before Half Year Rule	\$	9,663
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	9,663
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	773
Closing UCC	\$	8,890



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

**Name or General Description of Project**

B16 Downtown Station Load Transfers

**Asset Component**

1835 Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	16,546
Closing Capital Investment	\$	16,546
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 552
Closing Accumulated Amortization	\$	552
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	15,994
Average Net Fixed Assets	\$	7,997

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	16,546
UCC Before Half Year Rule	\$	16,546
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	16,546
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	1,324
Closing UCC	\$	15,222



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B16 Downtown Station Load Transfers

**Asset Component**

1840\_Underground Conduit - Cable Chamber

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
 Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	20,948
Closing Capital Investment	\$	20,948
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 419
Closing Accumulated Amortization	\$	419
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	20,529
Average Net Fixed Assets	\$	10,264

### For PILs Calculation

**UCC**

2014  
 Forecasted

Opening UCC	\$	-
Capital Additions	\$	20,948
UCC Before Half Year Rule	\$	20,948
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	20,948
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	1,676
Closing UCC	\$	19,272



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

**Name or General Description of Project**

B16 Downtown Station Load Transfers

**Asset Component**

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	22,399
Closing Capital Investment	\$	22,399
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 747
Closing Accumulated Amortization	\$	747
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	21,652
Average Net Fixed Assets	\$	10,826

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	22,399
UCC Before Half Year Rule	\$	22,399
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	22,399
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	1,792
Closing UCC	\$	20,607





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

**Name or General Description of Project**

B16 Downtown Station Load Transfers

**Asset Component**

1840 Underground Conduit - Vault

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	890
Closing Capital Investment	\$	890
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 22
Closing Accumulated Amortization	\$	22
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	868
Average Net Fixed Assets	\$	434

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	890
UCC Before Half Year Rule	\$	890
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	890
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	71
Closing UCC	\$	819



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

**Name or General Description of Project**

B16 Downtown Station Load Transfers

**Asset Component**

1840 Underground Conduit - Vault Roof

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment		\$	-
Capital Investment		\$	396
Closing Capital Investment		\$	396
Opening Accumulated Amortization		\$	-
Amortization	5%	\$	20
Closing Accumulated Amortization		\$	20
Opening Net Fixed Assets		\$	-
Closing Net Fixed Assets		\$	377
Average Net Fixed Assets		\$	188

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC		\$	-
Capital Additions		\$	396
UCC Before Half Year Rule		\$	396
Half Year Rule (1/2 Additions - Disposals)		\$	-
Reduced UCC		\$	396
CCA Rate Class	47		
CCA Rate	8%		
CCA		\$	32
Closing UCC		\$	365



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 8

**Name or General Description of Project**

B16 Downtown Station Load Transfers

**Asset Component**

1845 Underground Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	321,421
Closing Capital Investment	\$	321,421
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 8,036
Closing Accumulated Amortization	\$	8,036
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	313,386
Average Net Fixed Assets	\$	156,693

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	321,421
UCC Before Half Year Rule	\$	321,421
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	321,421
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	25,714
Closing UCC	\$	295,708



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 9

**Name or General Description of Project**

B16 Downtown Station Load Transfers

**Asset Component**

1845 Underground Conductors and Devices - Switch

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	19,449
Closing Capital Investment	\$	19,449
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 972
Closing Accumulated Amortization	\$	972
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	18,477
Average Net Fixed Assets	\$	9,238

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	19,449
UCC Before Half Year Rule	\$	19,449
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	19,449
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	1,556
Closing UCC	\$	17,893



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 10

**Name or General Description of Project**

B16 Downtown Station Load Transfers

**Asset Component**

1855\_Services - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	765
Closing Capital Investment	\$	765
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 15
Closing Accumulated Amortization	\$	15
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	750
Average Net Fixed Assets	\$	375

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	765
UCC Before Half Year Rule	\$	765
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	765
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	61
Closing UCC	\$	704



## Incremental Capital Project Summary

**Name or General Description of Project**

B17 Copeland (Formerly Bremner) Transformer Station

**ISA Year**

2014

**Details of Project**

B17 Copeland (Formerly Bremner) Transformer Station

**Number of Asset Components**

9

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1808_Buildings and Fixtures - Stn Interior	8,459,095	4,229,548	5%	01	4%
2 1808_Buildings and Fixtures - Stn Shell Site	9,376,519	4,688,259	3%	01	4%
3 1808_Buildings and Fixtures - Stn Substructure	39,504,519	19,752,259	1%	01	4%
4 1815_TS Equip - Normally Primary above 50 kV - Disconnect Switch	16,450,313	8,225,156	3%	47	8%
5 1815_TS Equip - Normally Primary above 50 kV - Power Transformer	21,309,686	10,654,843	3%	47	8%
6 1815_TS Equip - Normally Primary above 50 kV - Station Service	6,323,558	3,161,779	3%	47	8%
7 1820_DS Equip - Normally Primary below 50 kV - Stn Service Batteries	922,528	461,264	10%	47	8%
8 1820_DS Equip - Normally Primary below 50 kV - Switchgear GIS	20,020,536	10,010,268	3%	47	8%
9 1820_DS Equip - Normally Primary below 50 kV - Station Service	1,733,247	866,624	3%	47	8%

**Closing Net Fixed Asset**

2014

60,409,239

**Amortization Expense**

1,640,761

**CCA**

3,817,197



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B17 Copeland (Formerly Bremner) Transformer Station

**Asset Component**

1808 Buildings and Fixtures - Stn Interior

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ 4,229,548
Closing Capital Investment	\$ 4,229,548
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 211,477
Closing Accumulated Amortization	\$ 211,477
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 4,018,070
Average Net Fixed Assets	\$ 2,009,035

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$ -
Capital Additions	\$ 4,229,548
UCC Before Half Year Rule	\$ 4,229,548
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 4,229,548
CCA Rate Class	01
CCA Rate	4%
CCA	\$ 169,182
Closing UCC	\$ 4,060,366



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B17 Copeland (Formerly Bremner) Transformer Station

**Asset Component**

1808 Buildings and Fixtures - Stn Shell Site

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	4,688,259
Closing Capital Investment	\$	4,688,259
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 156,275
Closing Accumulated Amortization	\$	156,275
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	4,531,984
Average Net Fixed Assets	\$	2,265,992

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	4,688,259
UCC Before Half Year Rule	\$	4,688,259
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	4,688,259
CCA Rate Class	01	
CCA Rate	4%	
CCA	\$	187,530
Closing UCC	\$	4,500,729





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

**Name or General Description of Project**

B17 Copeland (Formerly Bremner) Transformer Station

**Asset Component**

1808 Buildings and Fixtures - Stn Substructure

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	19,752,259
Closing Capital Investment	\$	19,752,259
Opening Accumulated Amortization	\$	-
Amortization	1%	\$ 263,363
Closing Accumulated Amortization	\$	263,363
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	19,488,896
Average Net Fixed Assets	\$	9,744,448

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	19,752,259
UCC Before Half Year Rule	\$	19,752,259
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	19,752,259
CCA Rate Class	01	
CCA Rate	4%	
CCA	\$	790,090
Closing UCC	\$	18,962,169



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B17 Copeland (Formerly Bremner) Transformer Station

**Asset Component**

1815\_TS Equip - Normally Primary above 50 kV - Disconnect Switch

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	8,225,156
Closing Capital Investment	\$	8,225,156
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 274,172
Closing Accumulated Amortization	\$	274,172
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	7,950,984
Average Net Fixed Assets	\$	3,975,492

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	8,225,156
UCC Before Half Year Rule	\$	8,225,156
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	8,225,156
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	658,013
Closing UCC	\$	7,567,144



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

#### Name or General Description of Project

B17 Copeland (Formerly Bremner) Transformer Station

#### Asset Component

1815\_TS Equip - Normally Primary above 50 kV - Power Transformer

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 10,654,843
Closing Capital Investment	\$ 10,654,843
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 332,964
Closing Accumulated Amortization	\$ 332,964
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 10,321,879
Average Net Fixed Assets	\$ 5,160,940

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 10,654,843
UCC Before Half Year Rule	\$ 10,654,843
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 10,654,843
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 852,387
Closing UCC	\$ 9,802,456



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

#### Name or General Description of Project

B17 Copeland (Formerly Bremner) Transformer Station

#### Asset Component

1815\_TS Equip - Normally Primary above 50 kV - Station Service

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 3,161,779
Closing Capital Investment	\$ 3,161,779
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 79,044
Closing Accumulated Amortization	\$ 79,044
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 3,082,734
Average Net Fixed Assets	\$ 1,541,367

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 3,161,779
UCC Before Half Year Rule	\$ 3,161,779
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 3,161,779
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 252,942
Closing UCC	\$ 2,908,837



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

**Name or General Description of Project**

B17 Copeland (Formerly Bremner) Transformer Station

**Asset Component**

1820\_DS Equip - Normally Primary below 50 kV - Stn Service Batteries

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	461,264
Closing Capital Investment	\$	461,264
Opening Accumulated Amortization	\$	-
Amortization	10%	\$ 46,126
Closing Accumulated Amortization	\$	46,126
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	415,138
Average Net Fixed Assets	\$	207,569

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	461,264
UCC Before Half Year Rule	\$	461,264
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	461,264
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	36,901
Closing UCC	\$	424,363



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 8

**Name or General Description of Project**

B17 Copeland (Formerly Bremner) Transformer Station

**Asset Component**

1820\_DS Equip - Normally Primary below 50 kV - Switchgear GIS

### Average Net Fixed Assets

**Net Fixed Assets**

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 10,010,268
Closing Capital Investment	\$ 10,010,268
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 250,257
Closing Accumulated Amortization	\$ 250,257
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 9,760,011
Average Net Fixed Assets	\$ 4,880,006

### For PILs Calculation

**UCC**

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 10,010,268
UCC Before Half Year Rule	\$ 10,010,268
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 10,010,268
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 800,821
Closing UCC	\$ 9,209,446



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 9

**Name or General Description of Project**

B17 Copeland (Formerly Bremner) Transformer Station

**Asset Component**

1820\_DS Equip - Normally Primary below 50 kV - Station Service

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	866,624
Closing Capital Investment	\$	866,624
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 27,082
Closing Accumulated Amortization	\$	27,082
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	839,542
Average Net Fixed Assets	\$	419,771

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	866,624
UCC Before Half Year Rule	\$	866,624
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	866,624
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	69,330
Closing UCC	\$	797,294



## Incremental Capital Project Summary

**Name or General Description of Project**

B18.2 Copeland (Formerly Bremner) Hydro One Capital Contributions

**ISA Year**

2014

**Details of Project**

B18.2 Copeland (Formerly Bremner) Hydro One Capital Contributions

**Number of Asset Components**

1

**Asset Component (Click on the Number to View the Component Details)**

1 1815\_TS Equip - Normally Primary above 50 kV - Contribution to HONI

**Capital Cost**

60,000,000

Capital Cost  
(1/2 year rule  
applied)

30,000,000

**Depreciation  
Rate**

4%

**CCA Class**

CEC

**CCA Rate**

0%

**2014**

**Closing Net Fixed Asset**

28,800,000

**Amortization Expense**

1,200,000

**CCA**

-





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

#### Name or General Description of Project

B18.2 Copeland (Formerly Bremner) Hydro One Capital Contributions

#### Asset Component

1815\_TS Equip - Normally Primary above 50 kV - Contribution to HONI

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	<b>\$ 30,000,000</b>
Closing Capital Investment	<u>\$ 30,000,000</u>
Opening Accumulated Amortization	\$ -
Amortization	4% \$ 1,200,000
Closing Accumulated Amortization	<u>\$ 1,200,000</u>
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	<u>\$ 28,800,000</u>
Average Net Fixed Assets	<u>\$ 14,400,000</u>

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	<b>\$ 30,000,000</b>
UCC Before Half Year Rule	<u>\$ 30,000,000</u>
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	<u>\$ 30,000,000</u>
CCA Rate Class	CEC
CCA Rate	0%
CCA	\$ -
Closing UCC	<u>\$ 30,000,000</u>



## Incremental Capital Project Summary

**Name or General Description of Project**

B19 Feeder Automation

**ISA Year**

2014

**Details of Project**

B19 Feeder Automation

**Number of Asset Components**

-

**Asset Component (Click on the Number to View the Component Details)**

1

**Capital Cost**

-

Capital Cost  
(1/2 year rule  
applied)

-

**Depreciation  
Rate**

0%

**CCA Class**

0

**CCA Rate**

0%

2014

Closing Net Fixed Asset

-

Amortization Expense

-

CCA

-



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B19 Feeder Automation

**Asset Component**

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ -
Closing Capital Investment	\$ -
Opening Accumulated Amortization	\$ -
Amortization	0% \$ -
Closing Accumulated Amortization	\$ -
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ -
Average Net Fixed Assets	\$ -

### For PILs Calculation

**UCC**

2014  
Forecasted

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



## Incremental Capital Project Summary

**Name or General Description of Project**

B20 Metering

**ISA Year**

2014

**Details of Project**

B20 Metering

**Number of Asset Components**

2

**Asset Component (Click on the Number to View the Component Details)**

1	1820_DS Equip - Normally Primary below 50 kV - Grid Point Meters
2	1860_Meters - Smart Meters

**Capital Cost**

2,464,271
825,053

**Capital Cost  
(1/2 year rule  
applied)**

1,232,135
412,526

**Depreciation  
Rate**

4%
7%

**CCA Class**

47
47

**CCA Rate**

8%
8%

**2014**

**Closing Net Fixed Asset**

1,567,875

**Amortization Expense**

76,787

**CCA**

131,573



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B20 Metering

**Asset Component**

1820\_DS Equip - Normally Primary below 50 kV - Grid Point Meters

### Average Net Fixed Assets

**Net Fixed Assets**

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 1,232,135
Closing Capital Investment	\$ 1,232,135
Opening Accumulated Amortization	\$ -
Amortization	4% \$ 49,285
Closing Accumulated Amortization	\$ 49,285
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,182,850
Average Net Fixed Assets	\$ 591,425

### For PILs Calculation

**UCC**

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 1,232,135
UCC Before Half Year Rule	\$ 1,232,135
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,232,135
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 98,571
Closing UCC	\$ 1,133,565



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B20 Metering

**Asset Component**

1860 Meters - Smart Meters

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	412,526
Closing Capital Investment	\$	412,526
Opening Accumulated Amortization	\$	-
Amortization	7%	\$ 27,502
Closing Accumulated Amortization	\$	27,502
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	385,025
Average Net Fixed Assets	\$	192,512

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	412,526
UCC Before Half Year Rule	\$	412,526
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	412,526
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	33,002
Closing UCC	\$	379,524



## Incremental Capital Project Summary

**Name or General Description of Project**

B21 Externally-Initiated Plant Relocations and Expansions

**ISA Year**

2014

**Details of Project**

B21 Externally-Initiated Plant Relocations and Expansions

**Number of Asset Components**

14

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1830_Poles Towers and Fixtures	32,565	16,283	3%	47	8%
2 1835_Overhead Conductors and Devices	51,152	25,576	2%	47	8%
3 1835_Overhead Conductors and Devices - Switches	6,484	3,242	3%	47	8%
4 1840_Underground Conduit - Cable Chamber	1,013,977	506,989	2%	47	8%
5 1840_Underground Conduit - Duct Bank	7,363,926	3,681,963	3%	47	8%
6 1840_Underground Conduit - Vault	133,898	66,949	3%	47	8%
7 1840_Underground Conduit - Vault Roof	21,883	10,942	5%	47	8%
8 1845_Underground Conductors and Devices	1,027,710	513,855	3%	47	8%
9 1845_Underground Conductors and Devices - Switch	395	198	5%	47	8%
10 1850_Line Transformers - OH	2,327	1,164	3%	47	8%
11 1850_Line Transformers - UG	1,107	554	3%	47	8%
12 1850_Line Transformers - UG Network w/protector	64,057	32,029	5%	47	8%
13 1855_Services - UG	452	226	3%	47	8%
14 1855_Services - OH	2,357	1,178	2%	47	8%

<b>Closing Net Fixed Asset</b>	<b>2014</b> 4,710,482
<b>Amortization Expense</b>	150,663
<b>CCA</b>	388,892



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B21 Externally-Initiated Plant Relocations and Expansions

**Asset Component**

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ 16,283
Closing Capital Investment	\$ 16,283
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 407
Closing Accumulated Amortization	\$ 407
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 15,876
Average Net Fixed Assets	\$ 7,938

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$ -
Capital Additions	\$ 16,283
UCC Before Half Year Rule	\$ 16,283
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 16,283
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 1,303
Closing UCC	\$ 14,980





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B21 Externally-Initiated Plant Relocations and Expansions

**Asset Component**

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	25,576
Closing Capital Investment	\$	25,576
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 512
Closing Accumulated Amortization	\$	512
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	25,064
Average Net Fixed Assets	\$	12,532

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	25,576
UCC Before Half Year Rule	\$	25,576
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	25,576
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	2,046
Closing UCC	\$	23,530



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 3,242
Closing Capital Investment	\$ 3,242
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 108
Closing Accumulated Amortization	\$ 108
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 3,134
Average Net Fixed Assets	\$ 1,567

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 3,242
UCC Before Half Year Rule	\$ 3,242
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 3,242
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 259
Closing UCC	\$ 2,983



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B21 Externally-Initiated Plant Relocations and Expansions

**Asset Component**

1840 Underground Conduit - Cable Chamber

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	506,989
Closing Capital Investment	\$	506,989
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 10,140
Closing Accumulated Amortization	\$	10,140
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	496,849
Average Net Fixed Assets	\$	248,424

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	506,989
UCC Before Half Year Rule	\$	506,989
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	506,989
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	40,559
Closing UCC	\$	466,430



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

**Name or General Description of Project**

B21 Externally-Initiated Plant Relocations and Expansions

**Asset Component**

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	3,681,963
Closing Capital Investment	\$	3,681,963
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 122,732
Closing Accumulated Amortization	\$	122,732
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	3,559,231
Average Net Fixed Assets	\$	1,779,616

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	3,681,963
UCC Before Half Year Rule	\$	3,681,963
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	3,681,963
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	294,557
Closing UCC	\$	3,387,406



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1840\_Underground Conduit - Vault

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 66,949
Closing Capital Investment	\$ 66,949
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 1,674
Closing Accumulated Amortization	\$ 1,674
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 65,275
Average Net Fixed Assets	\$ 32,638

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 66,949
UCC Before Half Year Rule	\$ 66,949
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 66,949
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 5,356
Closing UCC	\$ 61,593



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1840\_Underground Conduit - Vault Roof

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 10,942
Closing Capital Investment	\$ 10,942
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 547
Closing Accumulated Amortization	\$ 547
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 10,395
Average Net Fixed Assets	\$ 5,197

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 10,942
UCC Before Half Year Rule	\$ 10,942
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 10,942
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 875
Closing UCC	\$ 10,066



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 8

**Name or General Description of Project**

B21 Externally-Initiated Plant Relocations and Expansions

**Asset Component**

1845 Underground Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	513,855
Closing Capital Investment	\$	513,855
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 12,846
Closing Accumulated Amortization	\$	12,846
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	501,009
Average Net Fixed Assets	\$	250,504

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	513,855
UCC Before Half Year Rule	\$	513,855
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	513,855
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	41,108
Closing UCC	\$	472,747



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 9

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1845\_Underground Conductors and Devices - Switch

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 198
Closing Capital Investment	\$ 198
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 10
Closing Accumulated Amortization	\$ 10
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 188
Average Net Fixed Assets	\$ 94

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 198
UCC Before Half Year Rule	\$ 198
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 198
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 16
Closing UCC	\$ 182





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 10

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1850\_Line Transformers - OH

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 1,164
Closing Capital Investment	\$ 1,164
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 39
Closing Accumulated Amortization	\$ 39
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,125
Average Net Fixed Assets	\$ 562

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 1,164
UCC Before Half Year Rule	\$ 1,164
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,164
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 93
Closing UCC	\$ 1,070



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 11

**Name or General Description of Project**

B21 Externally-Initiated Plant Relocations and Expansions

**Asset Component**

1850 Line Transformers - UG

### Average Net Fixed Assets

**Net Fixed Assets**

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 554
Closing Capital Investment	\$ 554
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 18
Closing Accumulated Amortization	\$ 18
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 535
Average Net Fixed Assets	\$ 268

### For PILs Calculation

**UCC**

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 554
UCC Before Half Year Rule	\$ 554
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 554
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 44
Closing UCC	\$ 509



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 12

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1850 Line Transformers - UG Network w/protector

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 32,029
Closing Capital Investment	\$ 32,029
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 1,601
Closing Accumulated Amortization	\$ 1,601
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 30,427
Average Net Fixed Assets	\$ 15,214

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 32,029
UCC Before Half Year Rule	\$ 32,029
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 32,029
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 2,562
Closing UCC	\$ 29,466



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 13

**Name or General Description of Project**

B21 Externally-Initiated Plant Relocations and Expansions

**Asset Component**

1855\_Services - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	226
Closing Capital Investment	\$	226
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 6
Closing Accumulated Amortization	\$	6
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	220
Average Net Fixed Assets	\$	110

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	226
UCC Before Half Year Rule	\$	226
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	226
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	18
Closing UCC	\$	208



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 14

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1855\_Services - OH

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 1,178
Closing Capital Investment	\$ 1,178
Opening Accumulated Amortization	\$ -
Amortization	2% \$ 24
Closing Accumulated Amortization	\$ 24
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,155
Average Net Fixed Assets	\$ 577

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 1,178
UCC Before Half Year Rule	\$ 1,178
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,178
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 94
Closing UCC	\$ 1,084



## Incremental Capital Project Summary

**Name or General Description of Project**

B1 Underground Infrastructure

**ISA Year**

2014

**Details of Project**

B1 Underground Infrastructure

**Number of Asset Components**

18

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1830_Poles Towers and Fixtures	717,149	358,575	3%	47	8%
2 1835_Overhead Conductors and Devices	504,807	252,404	2%	47	8%
3 1835_Overhead Conductors and Devices - Switches	682,286	341,143	3%	47	8%
4 1840_Underground Conduit - Cable Chamber	753,247	376,623	2%	47	8%
5 1840_Underground Conduit - Duct Bank	18,690,680	9,345,340	3%	47	8%
6 1840_Underground Conduit - Vault	355,690	177,845	3%	47	8%
7 1840_Underground Conduit - Vault Roof	3,985	1,993	5%	47	8%
8 1845_Underground Conductors and Devices	2,503,100	1,251,550	3%	47	8%
9 1845_Underground Conductors and Devices - Switch	2,682,504	1,341,252	5%	47	8%
10 1850_Line Transformers - OH	179,665	89,832	3%	47	8%
11 1850_Line Transformers - UG	4,904,066	2,452,033	3%	47	8%
12 1850_Line Transformers - UG Network w/protector	4,904	2,452	5%	47	8%
13 1860_Meters - Smart Meters	466,322	233,161	7%	47	8%
14 1855_Services - UG	612,426	306,213	3%	47	8%
15 1855_Services - OH	45,984	22,992	2%	47	8%
16 1845_Underground Conductors and Devices - Prim Cable buried (xLPE)	3,575,277	1,787,638	5%	47	8%
17 1840_Underground Conduit - Cable Chamber Roof	15,632	7,816	5%	47	8%
18 1845_Underground Conductors and Devices - ATS Switches	62	31	3%	47	8%

**Closing Net Fixed Asset** 2014 17,703,283

**Amortization Expense** 645,609

**CCA** 1,467,911



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

#### Name or General Description of Project

B1 Underground Infrastructure

#### Asset Component

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 358,575
Closing Capital Investment	\$ 358,575
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 8,964
Closing Accumulated Amortization	\$ 8,964
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 349,610
Average Net Fixed Assets	\$ 174,805

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 358,575
UCC Before Half Year Rule	\$ 358,575
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 358,575
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 28,686
Closing UCC	\$ 329,889



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	252,404
Closing Capital Investment	\$	252,404
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 5,048
Closing Accumulated Amortization	\$	5,048
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	247,355
Average Net Fixed Assets	\$	123,678

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	252,404
UCC Before Half Year Rule	\$	252,404
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	252,404
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	20,192
Closing UCC	\$	232,211





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1835 Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	341,143
Closing Capital Investment	\$	341,143
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 11,371
Closing Accumulated Amortization	\$	11,371
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	329,772
Average Net Fixed Assets	\$	164,886

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	341,143
UCC Before Half Year Rule	\$	341,143
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	341,143
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	27,291
Closing UCC	\$	313,852



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1840 Underground Conduit - Cable Chamber

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ 376,623
Closing Capital Investment	\$ 376,623
Opening Accumulated Amortization	\$ -
Amortization	2% \$ 7,532
Closing Accumulated Amortization	\$ 7,532
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 369,091
Average Net Fixed Assets	\$ 184,545

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$ -
Capital Additions	\$ 376,623
UCC Before Half Year Rule	\$ 376,623
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 376,623
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 30,130
Closing UCC	\$ 346,493



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	9,345,340
Closing Capital Investment	\$	9,345,340
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 311,511
Closing Accumulated Amortization	\$	311,511
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	9,033,829
Average Net Fixed Assets	\$	4,516,914

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	9,345,340
UCC Before Half Year Rule	\$	9,345,340
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	9,345,340
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	747,627
Closing UCC	\$	8,597,713



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1840 Underground Conduit - Vault

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	177,845
Closing Capital Investment	\$	177,845
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 4,446
Closing Accumulated Amortization	\$	4,446
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	173,399
Average Net Fixed Assets	\$	86,700

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	177,845
UCC Before Half Year Rule	\$	177,845
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	177,845
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	14,228
Closing UCC	\$	163,618



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1840 Underground Conduit - Vault Roof

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	1,993
Closing Capital Investment	\$	1,993
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 100
Closing Accumulated Amortization	\$	100
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	1,893
Average Net Fixed Assets	\$	947

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	1,993
UCC Before Half Year Rule	\$	1,993
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	1,993
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	159
Closing UCC	\$	1,833



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 8

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1845 Underground Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ 1,251,550
Closing Capital Investment	\$ 1,251,550
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 31,289
Closing Accumulated Amortization	\$ 31,289
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,220,261
Average Net Fixed Assets	\$ 610,131

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$ -
Capital Additions	\$ 1,251,550
UCC Before Half Year Rule	\$ 1,251,550
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,251,550
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 100,124
Closing UCC	\$ 1,151,426



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 9

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1845 Underground Conductors and Devices - Switch

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment		\$	-
Capital Investment		\$	1,341,252
Closing Capital Investment		\$	1,341,252
Opening Accumulated Amortization		\$	-
Amortization	5%	\$	67,063
Closing Accumulated Amortization		\$	67,063
Opening Net Fixed Assets		\$	-
Closing Net Fixed Assets		\$	1,274,189
Average Net Fixed Assets		\$	637,095

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC		\$	-
Capital Additions		\$	1,341,252
UCC Before Half Year Rule		\$	1,341,252
Half Year Rule (1/2 Additions - Disposals)		\$	-
Reduced UCC		\$	1,341,252
CCA Rate Class	47		
CCA Rate	8%		
CCA		\$	107,300
Closing UCC		\$	1,233,952



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 10

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1850 Line Transformers - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	89,832
Closing Capital Investment	\$	89,832
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 2,994
Closing Accumulated Amortization	\$	2,994
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	86,838
Average Net Fixed Assets	\$	43,419

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	89,832
UCC Before Half Year Rule	\$	89,832
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	89,832
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	7,187
Closing UCC	\$	82,646





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 11

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1850 Line Transformers - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	2,452,033
Closing Capital Investment	\$	2,452,033
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 81,734
Closing Accumulated Amortization	\$	81,734
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	2,370,298
Average Net Fixed Assets	\$	1,185,149

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	2,452,033
UCC Before Half Year Rule	\$	2,452,033
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	2,452,033
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	196,163
Closing UCC	\$	2,255,870



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 12

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1850 Line Transformers - UG Network w/protector

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	2,452
Closing Capital Investment	\$	2,452
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 123
Closing Accumulated Amortization	\$	123
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	2,329
Average Net Fixed Assets	\$	1,165

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	2,452
UCC Before Half Year Rule	\$	2,452
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	2,452
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	196
Closing UCC	\$	2,256



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 13

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1860 Meters - Smart Meters

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	233,161
Closing Capital Investment	\$	233,161
Opening Accumulated Amortization	\$	-
Amortization	7%	\$ 15,544
Closing Accumulated Amortization	\$	15,544
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	217,617
Average Net Fixed Assets	\$	108,808

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	233,161
UCC Before Half Year Rule	\$	233,161
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	233,161
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	18,653
Closing UCC	\$	214,508



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 14

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1855\_Services - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	306,213
Closing Capital Investment	\$	306,213
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 7,655
Closing Accumulated Amortization	\$	7,655
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	298,558
Average Net Fixed Assets	\$	149,279

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	306,213
UCC Before Half Year Rule	\$	306,213
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	306,213
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	24,497
Closing UCC	\$	281,716



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 15

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1855\_Services - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	22,992
Closing Capital Investment	\$	22,992
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 460
Closing Accumulated Amortization	\$	460
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	22,532
Average Net Fixed Assets	\$	11,266

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	22,992
UCC Before Half Year Rule	\$	22,992
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	22,992
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	1,839
Closing UCC	\$	21,153



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 16

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1845 Underground Conductors and Devices - Prim Cable buried (xLPE)

### Average Net Fixed Assets

**Net Fixed Assets**

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 1,787,638
Closing Capital Investment	\$ 1,787,638
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 89,382
Closing Accumulated Amortization	\$ 89,382
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,698,256
Average Net Fixed Assets	\$ 849,128

### For PILs Calculation

**UCC**

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 1,787,638
UCC Before Half Year Rule	\$ 1,787,638
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,787,638
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 143,011
Closing UCC	\$ 1,644,627



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 17

#### Name or General Description of Project

B1 Underground Infrastructure

#### Asset Component

1840 Underground Conduit - Cable Chamber Roof

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 7,816
Closing Capital Investment	\$ 7,816
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 391
Closing Accumulated Amortization	\$ 391
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 7,425
Average Net Fixed Assets	\$ 3,713

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 7,816
UCC Before Half Year Rule	\$ 7,816
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 7,816
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 625
Closing UCC	\$ 7,191



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 18

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1845 Underground Conductors and Devices - ATS Switches

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	31
Closing Capital Investment	\$	31
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 1
Closing Accumulated Amortization	\$	1
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	30
Average Net Fixed Assets	\$	15

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	31
UCC Before Half Year Rule	\$	31
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	31
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	2
Closing UCC	\$	28





## Incremental Capital Project Summary

**Name or General Description of Project**

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

**ISA Year**

2014

**Details of Project**

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

**Number of Asset Components**

7

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1840_Underground Conduit - Cable Chamber	1,069,403	534,701	2%	47	8%
2 1840_Underground Conduit - Duct Bank	1,255	627	3%	47	8%
3 1840_Underground Conduit - Vault	1,204	602	3%	47	8%
4 1840_Underground Conduit - Vault Roof	109	55	5%	47	8%
5 1845_Underground Conductors and Devices	142,486	71,243	3%	47	8%
6 1845_Underground Conductors and Devices - Prim Cable buried (xLPE)	203,519	101,759	5%	47	8%
7 1840_Underground Conduit - Cable Chamber Roof	429	214	5%	47	8%

<b>Closing Net Fixed Asset</b>	<b>2014</b> 691,590
<b>Amortization Expense</b>	17,612
<b>CCA</b>	56,736



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

**Asset Component**

1840\_Underground Conduit - Cable Chamber

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	534,701
Closing Capital Investment	\$	534,701
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 10,694
Closing Accumulated Amortization	\$	10,694
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	524,007
Average Net Fixed Assets	\$	262,004

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	534,701
UCC Before Half Year Rule	\$	534,701
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	534,701
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	42,776
Closing UCC	\$	491,925



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

#### Name or General Description of Project

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

#### Asset Component

1840\_Underground Conduit - Duct Bank

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 627
Closing Capital Investment	\$ 627
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 21
Closing Accumulated Amortization	\$ 21
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 607
Average Net Fixed Assets	\$ 303

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 627
UCC Before Half Year Rule	\$ 627
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 627
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 50
Closing UCC	\$ 577



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

#### Name or General Description of Project

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

#### Asset Component

1840\_Underground Conduit - Vault

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 602
Closing Capital Investment	\$ 602
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 15
Closing Accumulated Amortization	\$ 15
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 587
Average Net Fixed Assets	\$ 293

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 602
UCC Before Half Year Rule	\$ 602
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 602
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 48
Closing UCC	\$ 554



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

**Asset Component**

1840\_Underground Conduit - Vault Roof

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	55
Closing Capital Investment	\$	55
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 3
Closing Accumulated Amortization	\$	3
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	52
Average Net Fixed Assets	\$	26

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	55
UCC Before Half Year Rule	\$	55
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	55
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	4
Closing UCC	\$	50



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

#### Name or General Description of Project

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

#### Asset Component

1845\_Underground Conductors and Devices

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 71,243
Closing Capital Investment	\$ 71,243
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 1,781
Closing Accumulated Amortization	\$ 1,781
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 69,462
Average Net Fixed Assets	\$ 34,731

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 71,243
UCC Before Half Year Rule	\$ 71,243
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 71,243
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 5,699
Closing UCC	\$ 65,544



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

#### Name or General Description of Project

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

#### Asset Component

1845 Underground Conductors and Devices - Prim Cable buried (xLPE)

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 101,759
Closing Capital Investment	\$ 101,759
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 5,088
Closing Accumulated Amortization	\$ 5,088
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 96,671
Average Net Fixed Assets	\$ 48,336

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 101,759
UCC Before Half Year Rule	\$ 101,759
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 101,759
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 8,141
Closing UCC	\$ 93,619



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

#### Name or General Description of Project

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

#### Asset Component

1840\_Underground Conduit - Cable Chamber Roof

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 214
Closing Capital Investment	\$ 214
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 11
Closing Accumulated Amortization	\$ 11
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 204
Average Net Fixed Assets	\$ 102

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 214
UCC Before Half Year Rule	\$ 214
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 214
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 17
Closing UCC	\$ 197





## Incremental Capital Project Summary

**Name or General Description of Project**

B3 Handwell Replacement

**ISA Year**

2014

**Details of Project**

B3 Handwell Replacement

**Number of Asset Components**

1

**Asset Component (Click on the Number to View the Component Details)**

1 1830\_Poles Towers and Fixtures

**Capital Cost**

7,223,420

**Capital Cost  
(1/2 year rule  
applied)**

3,611,710

**Depreciation  
Rate**

3%

**CCA Class**

47

**CCA Rate**

8%

**2014**

**Closing Net Fixed Asset**

3,521,417

**Amortization Expense**

90,293

**CCA**

288,937



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B3 Handwell Replacement

**Asset Component**

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ 3,611,710
Closing Capital Investment	\$ 3,611,710
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 90,293
Closing Accumulated Amortization	\$ 90,293
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 3,521,417
Average Net Fixed Assets	\$ 1,760,709

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$ -
Capital Additions	\$ 3,611,710
UCC Before Half Year Rule	\$ 3,611,710
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 3,611,710
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 288,937
Closing UCC	\$ 3,322,773



## Incremental Capital Project Summary

**Name or General Description of Project**

B4 Overhead Infrastructure

**ISA Year**

2014

**Details of Project**

B4 Overhead Infrastructure

**Number of Asset Components**

16

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1830_Poles Towers and Fixtures	4,353,818	2,176,909	3%	47	8%
2 1835_Overhead Conductors and Devices	4,180,518	2,090,259	2%	47	8%
3 1835_Overhead Conductors and Devices - Switches	1,442,173	721,086	3%	47	8%
4 1840_Underground Conduit - Cable Chamber	54,125	27,063	2%	47	8%
5 1840_Underground Conduit - Duct Bank	943,920	471,960	3%	47	8%
6 1840_Underground Conduit - Vault	55,475	27,738	3%	47	8%
7 1840_Underground Conduit - Vault Roof	2	1	5%	47	8%
8 1845_Underground Conductors and Devices	185,449	92,725	3%	47	8%
9 1845_Underground Conductors and Devices - Switch	186,173	93,087	5%	47	8%
10 1850_Line Transformers - OH	2,652,067	1,326,033	3%	47	8%
11 1850_Line Transformers - UG	162,980	81,490	3%	47	8%
12 1860_Meters - Smart Meters	33,126	16,563	7%	47	8%
13 1855_Services - UG	37,359	18,679	3%	47	8%
14 1855_Services - OH	226,532	113,266	2%	47	8%
15 1845_Underground Conductors and Devices - Prim Cable buried (xLPE)	264,885	132,442	5%	47	8%
16 1840_Underground Conduit - Cable Chamber Roof	8	4	5%	47	8%

<b>Closing Net Fixed Asset</b>	<b>2014</b> 7,187,726
<b>Amortization Expense</b>	201,580
<b>CCA</b>	591,144



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	2,176,909
Closing Capital Investment	\$	2,176,909
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 54,423
Closing Accumulated Amortization	\$	54,423
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	2,122,486
Average Net Fixed Assets	\$	1,061,243

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	2,176,909
UCC Before Half Year Rule	\$	2,176,909
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	2,176,909
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	174,153
Closing UCC	\$	2,002,756



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	2,090,259
Closing Capital Investment	\$	2,090,259
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 41,805
Closing Accumulated Amortization	\$	41,805
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	2,048,454
Average Net Fixed Assets	\$	1,024,227

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	2,090,259
UCC Before Half Year Rule	\$	2,090,259
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	2,090,259
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	167,221
Closing UCC	\$	1,923,038



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

#### Name or General Description of Project

B4 Overhead Infrastructure

#### Asset Component

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 721,086
Closing Capital Investment	\$ 721,086
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 24,036
Closing Accumulated Amortization	\$ 24,036
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 697,050
Average Net Fixed Assets	\$ 348,525

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 721,086
UCC Before Half Year Rule	\$ 721,086
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 721,086
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 57,687
Closing UCC	\$ 663,400



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1840\_Underground Conduit - Cable Chamber

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	27,063
Closing Capital Investment	\$	27,063
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 541
Closing Accumulated Amortization	\$	541
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	26,521
Average Net Fixed Assets	\$	13,261

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	27,063
UCC Before Half Year Rule	\$	27,063
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	27,063
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	2,165
Closing UCC	\$	24,898



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	471,960
Closing Capital Investment	\$	471,960
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 15,732
Closing Accumulated Amortization	\$	15,732
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	456,228
Average Net Fixed Assets	\$	228,114

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	471,960
UCC Before Half Year Rule	\$	471,960
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	471,960
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	37,757
Closing UCC	\$	434,203





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1840 Underground Conduit - Vault

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	27,738
Closing Capital Investment	\$	27,738
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 693
Closing Accumulated Amortization	\$	693
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	27,044
Average Net Fixed Assets	\$	13,522

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	27,738
UCC Before Half Year Rule	\$	27,738
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	27,738
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	2,219
Closing UCC	\$	25,519



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1840\_Underground Conduit - Vault Roof

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	1
Closing Capital Investment	\$	1
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 0
Closing Accumulated Amortization	\$	0
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	1
Average Net Fixed Assets	\$	0

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	1
UCC Before Half Year Rule	\$	1
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	1
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	0
Closing UCC	\$	1



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 8

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1845 Underground Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	92,725
Closing Capital Investment	\$	92,725
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 2,318
Closing Accumulated Amortization	\$	2,318
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	90,407
Average Net Fixed Assets	\$	45,203

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	92,725
UCC Before Half Year Rule	\$	92,725
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	92,725
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	7,418
Closing UCC	\$	85,307



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 9

#### Name or General Description of Project

B4 Overhead Infrastructure

#### Asset Component

1845 Underground Conductors and Devices - Switch

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 93,087
Closing Capital Investment	\$ 93,087
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 4,654
Closing Accumulated Amortization	\$ 4,654
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 88,432
Average Net Fixed Assets	\$ 44,216

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 93,087
UCC Before Half Year Rule	\$ 93,087
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 93,087
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 7,447
Closing UCC	\$ 85,640



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 10

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1850 Line Transformers - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ 1,326,033
Closing Capital Investment	\$ 1,326,033
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 44,201
Closing Accumulated Amortization	\$ 44,201
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,281,832
Average Net Fixed Assets	\$ 640,916

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$ -
Capital Additions	\$ 1,326,033
UCC Before Half Year Rule	\$ 1,326,033
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,326,033
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 106,083
Closing UCC	\$ 1,219,951



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 11

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1850 Line Transformers - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	81,490
Closing Capital Investment	\$	81,490
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 2,716
Closing Accumulated Amortization	\$	2,716
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	78,774
Average Net Fixed Assets	\$	39,387

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	81,490
UCC Before Half Year Rule	\$	81,490
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	81,490
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	6,519
Closing UCC	\$	74,971



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 12

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1860 Meters - Smart Meters

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	16,563
Closing Capital Investment	\$	16,563
Opening Accumulated Amortization	\$	-
Amortization	7%	\$ 1,104
Closing Accumulated Amortization	\$	1,104
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	15,459
Average Net Fixed Assets	\$	7,730

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	16,563
UCC Before Half Year Rule	\$	16,563
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	16,563
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	1,325
Closing UCC	\$	15,238



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 13

#### Name or General Description of Project

B4 Overhead Infrastructure

#### Asset Component

1855\_Services - UG

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 18,679
Closing Capital Investment	\$ 18,679
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 467
Closing Accumulated Amortization	\$ 467
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 18,212
Average Net Fixed Assets	\$ 9,106

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 18,679
UCC Before Half Year Rule	\$ 18,679
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 18,679
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 1,494
Closing UCC	\$ 17,185





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 14

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1855\_Services - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	113,266
Closing Capital Investment	\$	113,266
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 2,265
Closing Accumulated Amortization	\$	2,265
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	111,001
Average Net Fixed Assets	\$	55,500

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	113,266
UCC Before Half Year Rule	\$	113,266
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	113,266
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	9,061
Closing UCC	\$	104,205



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 15

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1845 Underground Conductors and Devices - Prim Cable buried (xLPE)

### Average Net Fixed Assets

**Net Fixed Assets**

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 132,442
Closing Capital Investment	\$ 132,442
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 6,622
Closing Accumulated Amortization	\$ 6,622
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 125,820
Average Net Fixed Assets	\$ 62,910

### For PILs Calculation

**UCC**

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 132,442
UCC Before Half Year Rule	\$ 132,442
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 132,442
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 10,595
Closing UCC	\$ 121,847



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 16

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1840\_Underground Conduit - Cable Chamber Roof

### Average Net Fixed Assets

**Net Fixed Assets**

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 4
Closing Capital Investment	\$ 4
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 0
Closing Accumulated Amortization	\$ 0
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 4
Average Net Fixed Assets	\$ 2

### For PILs Calculation

**UCC**

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 4
UCC Before Half Year Rule	\$ 4
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 4
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 0
Closing UCC	\$ 4



## Incremental Capital Project Summary

### Name or General Description of Project

B5 Box Construction

### ISA Year

2014

### Details of Project

B5 Box Construction

### Number of Asset Components

19

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1820_DS Equip - Normally Primary below 50 kV - Indoor Breaker	22,267	11,133	3%	47	8%
2 1830_Poles Towers and Fixtures	1,299,443	649,721	3%	47	8%
3 1835_Overhead Conductors and Devices	1,430,941	715,470	2%	47	8%
4 1835_Overhead Conductors and Devices - Switches	416,422	208,211	3%	47	8%
5 1840_Underground Conduit - Cable Chamber	604	302	2%	47	8%
6 1840_Underground Conduit - Duct Bank	19,510	9,755	3%	47	8%
7 1840_Underground Conduit - Vault	1,208	604	3%	47	8%
8 1840_Underground Conduit - Vault Roof	123	61	5%	47	8%
9 1845_Underground Conductors and Devices	162,539	81,270	3%	47	8%
10 1845_Underground Conductors and Devices - Switch	57,406	28,703	5%	47	8%
11 1850_Line Transformers - OH	1,031,150	515,575	3%	47	8%
12 1850_Line Transformers - UG	177,348	88,674	3%	47	8%
13 1850_Line Transformers - UG Network w/protector	8,645	4,323	5%	47	8%
14 1860_Meters - Smart Meters	3,130	1,565	7%	47	8%
15 1855_Services - UG	24,620	12,310	3%	47	8%
16 1855_Services - OH	831,902	415,951	2%	47	8%
17 1845_Underground Conductors and Devices - Prim Cable burried (xLPE)	232,161	116,081	5%	47	8%
18 1840_Underground Conduit - Cable Chamber Roof	481	241	5%	47	8%
19 1845_Underground Conductors and Devices - ATS Switches	109	54	3%	47	8%

### Closing Net Fixed Asset

2014

2,783,417

### Amortization Expense

76,587

### CCA

228,800



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1820\_DS Equip - Normally Primary below 50 kV - Indoor Breaker

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	11,133
Closing Capital Investment	\$	11,133
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 371
Closing Accumulated Amortization	\$	371
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	10,762
Average Net Fixed Assets	\$	5,381

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	11,133
UCC Before Half Year Rule	\$	11,133
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	11,133
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	891
Closing UCC	\$	10,243



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	649,721
Closing Capital Investment	\$	649,721
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 16,243
Closing Accumulated Amortization	\$	16,243
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	633,478
Average Net Fixed Assets	\$	316,739

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	649,721
UCC Before Half Year Rule	\$	649,721
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	649,721
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	51,978
Closing UCC	\$	597,744



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	715,470
Closing Capital Investment	\$	715,470
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 14,309
Closing Accumulated Amortization	\$	14,309
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	701,161
Average Net Fixed Assets	\$	350,580

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	715,470
UCC Before Half Year Rule	\$	715,470
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	715,470
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	57,238
Closing UCC	\$	658,233



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment		\$	-
Capital Investment		\$	208,211
Closing Capital Investment		\$	208,211
Opening Accumulated Amortization		\$	-
Amortization	3%	\$	6,940
Closing Accumulated Amortization		\$	6,940
Opening Net Fixed Assets		\$	-
Closing Net Fixed Assets		\$	201,271
Average Net Fixed Assets		\$	100,635

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC		\$	-
Capital Additions		\$	208,211
UCC Before Half Year Rule		\$	208,211
Half Year Rule (1/2 Additions - Disposals)		\$	-
Reduced UCC		\$	208,211
CCA Rate Class	47		
CCA Rate	8%		
CCA		\$	16,657
Closing UCC		\$	191,554





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1840\_Underground Conduit - Cable Chamber

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	302
Closing Capital Investment	\$	302
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 6
Closing Accumulated Amortization	\$	6
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	296
Average Net Fixed Assets	\$	148

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	302
UCC Before Half Year Rule	\$	302
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	302
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	24
Closing UCC	\$	278



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	9,755
Closing Capital Investment	\$	9,755
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 325
Closing Accumulated Amortization	\$	325
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	9,430
Average Net Fixed Assets	\$	4,715

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	9,755
UCC Before Half Year Rule	\$	9,755
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	9,755
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	780
Closing UCC	\$	8,975



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1840\_Underground Conduit - Vault

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	604
Closing Capital Investment	\$	604
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 15
Closing Accumulated Amortization	\$	15
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	589
Average Net Fixed Assets	\$	294

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	604
UCC Before Half Year Rule	\$	604
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	604
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	48
Closing UCC	\$	556



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 8

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1840\_Underground Conduit - Vault Roof

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	61
Closing Capital Investment	\$	61
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 3
Closing Accumulated Amortization	\$	3
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	58
Average Net Fixed Assets	\$	29

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	61
UCC Before Half Year Rule	\$	61
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	61
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	5
Closing UCC	\$	56



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 9

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1845\_Underground Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	81,270
Closing Capital Investment	\$	81,270
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 2,032
Closing Accumulated Amortization	\$	2,032
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	79,238
Average Net Fixed Assets	\$	39,619

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	81,270
UCC Before Half Year Rule	\$	81,270
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	81,270
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	6,502
Closing UCC	\$	74,768



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 10

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1845 Underground Conductors and Devices - Switch

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	28,703
Closing Capital Investment	\$	28,703
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 1,435
Closing Accumulated Amortization	\$	1,435
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	27,268
Average Net Fixed Assets	\$	13,634

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	28,703
UCC Before Half Year Rule	\$	28,703
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	28,703
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	2,296
Closing UCC	\$	26,407



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 11

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1850 Line Transformers - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	515,575
Closing Capital Investment	\$	515,575
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 17,186
Closing Accumulated Amortization	\$	17,186
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	498,389
Average Net Fixed Assets	\$	249,195

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	515,575
UCC Before Half Year Rule	\$	515,575
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	515,575
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	41,246
Closing UCC	\$	474,329



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 12

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1850 Line Transformers - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	88,674
Closing Capital Investment	\$	88,674
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 2,956
Closing Accumulated Amortization	\$	2,956
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	85,718
Average Net Fixed Assets	\$	42,859

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	88,674
UCC Before Half Year Rule	\$	88,674
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	88,674
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	7,094
Closing UCC	\$	81,580





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 13

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1850 Line Transformers - UG Network w/protector

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	4,323
Closing Capital Investment	\$	4,323
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 216
Closing Accumulated Amortization	\$	216
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	4,106
Average Net Fixed Assets	\$	2,053

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	4,323
UCC Before Half Year Rule	\$	4,323
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	4,323
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	346
Closing UCC	\$	3,977



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 14

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1860 Meters - Smart Meters

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	1,565
Closing Capital Investment	\$	1,565
Opening Accumulated Amortization	\$	-
Amortization	7%	\$ 104
Closing Accumulated Amortization	\$	104
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	1,460
Average Net Fixed Assets	\$	730

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	1,565
UCC Before Half Year Rule	\$	1,565
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	1,565
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	125
Closing UCC	\$	1,440



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 15

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1855\_Services - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	12,310
Closing Capital Investment	\$	12,310
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 308
Closing Accumulated Amortization	\$	308
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	12,002
Average Net Fixed Assets	\$	6,001

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	12,310
UCC Before Half Year Rule	\$	12,310
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	12,310
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	985
Closing UCC	\$	11,325



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 16

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1855\_Services - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	415,951
Closing Capital Investment	\$	415,951
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 8,319
Closing Accumulated Amortization	\$	8,319
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	407,632
Average Net Fixed Assets	\$	203,816

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	415,951
UCC Before Half Year Rule	\$	415,951
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	415,951
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	33,276
Closing UCC	\$	382,675



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 17

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1845 Underground Conductors and Devices - Prim Cable buried (xLPE)

### Average Net Fixed Assets

**Net Fixed Assets**

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 116,081
Closing Capital Investment	\$ 116,081
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 5,804
Closing Accumulated Amortization	\$ 5,804
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 110,276
Average Net Fixed Assets	\$ 55,138

### For PILs Calculation

**UCC**

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 116,081
UCC Before Half Year Rule	\$ 116,081
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 116,081
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 9,286
Closing UCC	\$ 106,794



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 18

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1840\_Underground Conduit - Cable Chamber Roof

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	241
Closing Capital Investment	\$	241
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 12
Closing Accumulated Amortization	\$	12
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	229
Average Net Fixed Assets	\$	114

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	241
UCC Before Half Year Rule	\$	241
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	241
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	19
Closing UCC	\$	221



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 19

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1845 Underground Conductors and Devices - ATS Switches

### Average Net Fixed Assets

**Net Fixed Assets**

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 54
Closing Capital Investment	\$ 54
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 2
Closing Accumulated Amortization	\$ 2
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 53
Average Net Fixed Assets	\$ 26

### For PILs Calculation

**UCC**

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 54
UCC Before Half Year Rule	\$ 54
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 54
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 4
Closing UCC	\$ 50



## Incremental Capital Project Summary

**Name or General Description of Project**

B6 Rear Lot Construction

**ISA Year**

2014

**Details of Project**

B6 Rear Lot Construction

**Number of Asset Components**

14

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1830_Poles Towers and Fixtures	68,891	34,445	3%	47	8%
2 1835_Overhead Conductors and Devices	79,143	39,571	2%	47	8%
3 1835_Overhead Conductors and Devices - Switches	23,311	11,655	3%	47	8%
4 1840_Underground Conduit - Cable Chamber	57,056	28,528	2%	47	8%
5 1840_Underground Conduit - Duct Bank	3,415,274	1,707,637	3%	47	8%
6 1840_Underground Conduit - Vault	82,651	41,326	3%	47	8%
7 1845_Underground Conductors and Devices	282,975	141,488	3%	47	8%
8 1845_Underground Conductors and Devices - Switch	75,784	37,892	5%	47	8%
9 1850_Line Transformers - OH	21,386	10,693	3%	47	8%
10 1850_Line Transformers - UG	137,116	68,558	3%	47	8%
11 1860_Meters - Smart Meters	190,734	95,367	7%	47	8%
12 1855_Services - UG	162,976	81,488	3%	47	8%
13 1855_Services - OH	3,143	1,572	2%	47	8%
14 1845_Underground Conductors and Devices - Prim Cable buried (xLPE)	404,185	202,092	5%	47	8%

<b>Closing Net Fixed Asset</b>	<b>2014</b> 2,415,142
<b>Amortization Expense</b>	87,171
<b>CCA</b>	200,185





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	34,445
Closing Capital Investment	\$	34,445
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 861
Closing Accumulated Amortization	\$	861
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	33,584
Average Net Fixed Assets	\$	16,792

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	34,445
UCC Before Half Year Rule	\$	34,445
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	34,445
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	2,756
Closing UCC	\$	31,690



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment		\$	-
Capital Investment		\$	39,571
Closing Capital Investment		\$	39,571
Opening Accumulated Amortization		\$	-
Amortization	2%	\$	791
Closing Accumulated Amortization		\$	791
Opening Net Fixed Assets		\$	-
Closing Net Fixed Assets		\$	38,780
Average Net Fixed Assets		\$	19,390

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC		\$	-
Capital Additions		\$	39,571
UCC Before Half Year Rule		\$	39,571
Half Year Rule (1/2 Additions - Disposals)		\$	-
Reduced UCC		\$	39,571
CCA Rate Class	47		
CCA Rate	8%		
CCA		\$	3,166
Closing UCC		\$	36,406



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	11,655
Closing Capital Investment	\$	11,655
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 389
Closing Accumulated Amortization	\$	389
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	11,267
Average Net Fixed Assets	\$	5,633

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	11,655
UCC Before Half Year Rule	\$	11,655
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	11,655
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	932
Closing UCC	\$	10,723



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1840\_Underground Conduit - Cable Chamber

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	28,528
Closing Capital Investment	\$	28,528
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 571
Closing Accumulated Amortization	\$	571
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	27,957
Average Net Fixed Assets	\$	13,979

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	28,528
UCC Before Half Year Rule	\$	28,528
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	28,528
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	2,282
Closing UCC	\$	26,246



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1840\_Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	1,707,637
Closing Capital Investment	\$	1,707,637
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 56,921
Closing Accumulated Amortization	\$	56,921
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	1,650,716
Average Net Fixed Assets	\$	825,358

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	1,707,637
UCC Before Half Year Rule	\$	1,707,637
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	1,707,637
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	138,611
Closing UCC	\$	1,571,026



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1840 Underground Conduit - Vault

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	41,326
Closing Capital Investment	\$	41,326
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 1,033
Closing Accumulated Amortization	\$	1,033
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	40,292
Average Net Fixed Assets	\$	20,146

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	41,326
UCC Before Half Year Rule	\$	41,326
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	41,326
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	3,306
Closing UCC	\$	38,019



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1845\_Underground Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ 141,488
Closing Capital Investment	\$ 141,488
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 3,537
Closing Accumulated Amortization	\$ 3,537
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 137,950
Average Net Fixed Assets	\$ 68,975

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$ -
Capital Additions	\$ 141,488
UCC Before Half Year Rule	\$ 141,488
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 141,488
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 11,319
Closing UCC	\$ 130,169



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 8

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1845\_Underground Conductors and Devices - Switch

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	37,892
Closing Capital Investment	\$	37,892
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 1,895
Closing Accumulated Amortization	\$	1,895
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	35,997
Average Net Fixed Assets	\$	17,999

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	37,892
UCC Before Half Year Rule	\$	37,892
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	37,892
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	3,031
Closing UCC	\$	34,861





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 9

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1850 Line Transformers - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	10,693
Closing Capital Investment	\$	10,693
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 356
Closing Accumulated Amortization	\$	356
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	10,337
Average Net Fixed Assets	\$	5,168

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	10,693
UCC Before Half Year Rule	\$	10,693
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	10,693
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	855
Closing UCC	\$	9,838



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 10

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1850 Line Transformers - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	68,558
Closing Capital Investment	\$	68,558
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 2,285
Closing Accumulated Amortization	\$	2,285
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	66,273
Average Net Fixed Assets	\$	33,136

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	68,558
UCC Before Half Year Rule	\$	68,558
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	68,558
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	5,485
Closing UCC	\$	63,074



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 11

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1860 Meters - Smart Meters

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	95,367
Closing Capital Investment	\$	95,367
Opening Accumulated Amortization	\$	-
Amortization	7%	\$ 6,358
Closing Accumulated Amortization	\$	6,358
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	89,009
Average Net Fixed Assets	\$	44,505

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	95,367
UCC Before Half Year Rule	\$	95,367
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	95,367
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	7,629
Closing UCC	\$	87,738



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 12

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1855\_Services - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	81,488
Closing Capital Investment	\$	81,488
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 2,037
Closing Accumulated Amortization	\$	2,037
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	79,451
Average Net Fixed Assets	\$	39,725

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	81,488
UCC Before Half Year Rule	\$	81,488
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	81,488
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	6,519
Closing UCC	\$	74,969



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 13

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1855\_Services - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	1,572
Closing Capital Investment	\$	1,572
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 31
Closing Accumulated Amortization	\$	31
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	1,540
Average Net Fixed Assets	\$	770

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	1,572
UCC Before Half Year Rule	\$	1,572
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	1,572
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	126
Closing UCC	\$	1,446



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 14

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1845 Underground Conductors and Devices - Prim Cable buried (xLPE)

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	202,092
Closing Capital Investment	\$	202,092
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 10,105
Closing Accumulated Amortization	\$	10,105
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	191,988
Average Net Fixed Assets	\$	95,994

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	202,092
UCC Before Half Year Rule	\$	202,092
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	202,092
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	16,167
Closing UCC	\$	185,925



## Incremental Capital Project Summary

**Name or General Description of Project**

B7 Polymer SMD-20 Switches

**ISA Year**

2014

**Details of Project**

B7 Polymer SMD-20 Switches

**Number of Asset Components**

2

**Asset Component (Click on the Number to View the Component Details)**

1	1835_Overhead Conductors and Devices
2	1835_Overhead Conductors and Devices - Switches

**Capital Cost**

299,200
1,290,574

**Capital Cost  
(1/2 year rule  
applied)**

149,600
645,287

**Depreciation  
Rate**

2%
3%

**CCA Class**

47
47

**CCA Rate**

8%
8%

**2014**

**Closing Net Fixed Asset**

770,385

**Amortization Expense**

24,502

**CCA**

63,591



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B7 Polymer SMD-20 Switches

**Asset Component**

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	149,600
Closing Capital Investment	\$	149,600
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 2,992
Closing Accumulated Amortization	\$	2,992
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	146,608
Average Net Fixed Assets	\$	73,304

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	149,600
UCC Before Half Year Rule	\$	149,600
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	149,600
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	11,968
Closing UCC	\$	137,632





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B7 Polymer SMD-20 Switches

**Asset Component**

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment		\$	-
Capital Investment		\$	645,287
Closing Capital Investment		\$	645,287
Opening Accumulated Amortization		\$	-
Amortization	3%	\$	21,510
Closing Accumulated Amortization		\$	21,510
Opening Net Fixed Assets		\$	-
Closing Net Fixed Assets		\$	623,778
Average Net Fixed Assets		\$	311,889

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC		\$	-
Capital Additions		\$	645,287
UCC Before Half Year Rule		\$	645,287
Half Year Rule (1/2 Additions - Disposals)		\$	-
Reduced UCC		\$	645,287
CCA Rate Class	47		
CCA Rate	8%		
CCA		\$	51,623
Closing UCC		\$	593,664



## Incremental Capital Project Summary

**Name or General Description of Project**

B8 SCADA-Mate R1 Switches

**ISA Year**

2014

**Details of Project**

B8 SCADA-Mate R1 Switches

**Number of Asset Components**

3

**Asset Component (Click on the Number to View the Component Details)**

1	1830_Poles Towers and Fixtures
2	1835_Overhead Conductors and Devices
3	1835_Overhead Conductors and Devices - Switches

**Capital Cost**

199,519
34,163
1,659,055

**Capital Cost  
(1/2 year rule  
applied)**

99,760
17,082
829,528

**Depreciation  
Rate**

3%
2%
3%

**CCA Class**

47
47
47

**CCA Rate**

8%
8%
8%

**2014**

**Closing Net Fixed Asset**

915,882

**Amortization Expense**

30,487

**CCA**

75,710



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

#### Name or General Description of Project

B8 SCADA-Mate R1 Switches

#### Asset Component

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 99,760
Closing Capital Investment	\$ 99,760
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 2,494
Closing Accumulated Amortization	\$ 2,494
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 97,266
Average Net Fixed Assets	\$ 48,633

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 99,760
UCC Before Half Year Rule	\$ 99,760
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 99,760
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 7,981
Closing UCC	\$ 91,779



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B8 SCADA-Mate R1 Switches

**Asset Component**

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	17,082
Closing Capital Investment	\$	17,082
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 342
Closing Accumulated Amortization	\$	342
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	16,740
Average Net Fixed Assets	\$	8,370

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	17,082
UCC Before Half Year Rule	\$	17,082
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	17,082
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	1,367
Closing UCC	\$	15,715



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

**Name or General Description of Project**

B8 SCADA-Mate R1 Switches

**Asset Component**

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	829,528
Closing Capital Investment	\$	829,528
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 27,651
Closing Accumulated Amortization	\$	27,651
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	801,877
Average Net Fixed Assets	\$	400,938

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	829,528
UCC Before Half Year Rule	\$	829,528
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	829,528
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	66,362
Closing UCC	\$	763,165



## Incremental Capital Project Summary

**Name or General Description of Project**

B9 Network Vault & Roofs

**ISA Year**

2014

**Details of Project**

B9 Network Vault & Roofs

**Number of Asset Components**

9

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1840_Underground Conduit - Duct Bank	59,531	29,766	3%	47	8%
2 1840_Underground Conduit - Vault	453,912	226,956	3%	47	8%
3 1840_Underground Conduit - Vault Roof	36,505	18,253	5%	47	8%
4 1845_Underground Conductors and Devices	36,423	18,211	3%	47	8%
5 1850_Line Transformers - UG Network w/protector	89,649	44,824	5%	47	8%
6 1855_Services - UG	28,796	14,398	3%	47	8%
7 1845_Underground Conductors and Devices - Prim Cable burried (xLPE)	52,024	26,012	5%	47	8%
8 1840_Underground Conduit - Cable Chamber Roof	143,183	71,591	5%	47	8%
9 1845_Underground Conductors and Devices - ATS Switches	1,128	564	3%	47	8%

**Closing Net Fixed Asset** 2014 435,041

**Amortization Expense** 15,534

**CCA** 36,046



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	29,766
Closing Capital Investment	\$	29,766
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 992
Closing Accumulated Amortization	\$	992
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	28,773
Average Net Fixed Assets	\$	14,387

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	29,766
UCC Before Half Year Rule	\$	29,766
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	29,766
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	2,381
Closing UCC	\$	27,384



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

#### Name or General Description of Project

B9 Network Vault & Roofs

#### Asset Component

1840\_Underground Conduit - Vault

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 226,956
Closing Capital Investment	\$ 226,956
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 5,674
Closing Accumulated Amortization	\$ 5,674
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 221,282
Average Net Fixed Assets	\$ 110,641

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 226,956
UCC Before Half Year Rule	\$ 226,956
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 226,956
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 18,156
Closing UCC	\$ 208,799





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1840\_Underground Conduit - Vault Roof

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	18,253
Closing Capital Investment	\$	18,253
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 913
Closing Accumulated Amortization	\$	913
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	17,340
Average Net Fixed Assets	\$	8,670

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	18,253
UCC Before Half Year Rule	\$	18,253
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	18,253
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	1,460
Closing UCC	\$	16,792



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1845\_Underground Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	18,211
Closing Capital Investment	\$	18,211
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 455
Closing Accumulated Amortization	\$	455
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	17,756
Average Net Fixed Assets	\$	8,878

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	18,211
UCC Before Half Year Rule	\$	18,211
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	18,211
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	1,457
Closing UCC	\$	16,754



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1850 Line Transformers - UG Network w/protector

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	44,824
Closing Capital Investment	\$	44,824
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 2,241
Closing Accumulated Amortization	\$	2,241
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	42,583
Average Net Fixed Assets	\$	21,292

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	44,824
UCC Before Half Year Rule	\$	44,824
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	44,824
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	3,586
Closing UCC	\$	41,238



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1855\_Services - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	14,398
Closing Capital Investment	\$	14,398
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 360
Closing Accumulated Amortization	\$	360
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	14,038
Average Net Fixed Assets	\$	7,019

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	14,398
UCC Before Half Year Rule	\$	14,398
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	14,398
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	1,152
Closing UCC	\$	13,246



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1845 Underground Conductors and Devices - Prim Cable buried (xLPE)

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	26,012
Closing Capital Investment	\$	26,012
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 1,301
Closing Accumulated Amortization	\$	1,301
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	24,711
Average Net Fixed Assets	\$	12,356

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	26,012
UCC Before Half Year Rule	\$	26,012
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	26,012
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	2,081
Closing UCC	\$	23,931



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 8

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1840\_Underground Conduit - Cable Chamber Roof

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
 Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	71,591
Closing Capital Investment	\$	71,591
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 3,580
Closing Accumulated Amortization	\$	3,580
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	68,012
Average Net Fixed Assets	\$	34,006

### For PILs Calculation

**UCC**

2014  
 Forecasted

Opening UCC	\$	-
Capital Additions	\$	71,591
UCC Before Half Year Rule	\$	71,591
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	71,591
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	5,727
Closing UCC	\$	65,864



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 9

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1845 Underground Conductors and Devices - ATS Switches

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	564
Closing Capital Investment	\$	564
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 19
Closing Accumulated Amortization	\$	19
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	545
Average Net Fixed Assets	\$	273

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	564
UCC Before Half Year Rule	\$	564
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	564
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	45
Closing UCC	\$	519



## Incremental Capital Project Summary

**Name or General Description of Project**

B10 Fibertop Network Units

**ISA Year**

2014

**Details of Project**

B10 Fibertop Network Units

**Number of Asset Components**

6

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1840_Underground Conduit - Vault	19,384	9,692	3%	47	8%
2 1845_Underground Conductors and Devices	98,115	49,058	3%	47	8%
3 1850_Line Transformers - UG Network w/protector	2,514,027	1,257,013	5%	47	8%
4 1855_Services - UG	32,811	16,405	3%	47	8%
5 1845_Underground Conductors and Devices - Prim Cable buried (xLPE)	140,142	70,071	5%	47	8%
6 1845_Underground Conductors and Devices - ATS Switches	31,631	15,815	3%	47	8%
<b>2014</b>					
<b>Closing Net Fixed Asset</b>	1,349,295				
<b>Amortization Expense</b>	68,760				
<b>CCA</b>	113,444				





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B10 Fibertop Network Units

**Asset Component**

1840 Underground Conduit - Vault

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	9,692
Closing Capital Investment	\$	9,692
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 242
Closing Accumulated Amortization	\$	242
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	9,450
Average Net Fixed Assets	\$	4,725

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	9,692
UCC Before Half Year Rule	\$	9,692
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	9,692
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	775
Closing UCC	\$	8,917



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B10 Fibertop Network Units

**Asset Component**

1845 Underground Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment		\$	-
Capital Investment		\$	49,058
Closing Capital Investment		\$	49,058
Opening Accumulated Amortization		\$	-
Amortization	3%	\$	1,226
Closing Accumulated Amortization		\$	1,226
Opening Net Fixed Assets		\$	-
Closing Net Fixed Assets		\$	47,831
Average Net Fixed Assets		\$	23,916

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC		\$	-
Capital Additions		\$	49,058
UCC Before Half Year Rule		\$	49,058
Half Year Rule (1/2 Additions - Disposals)		\$	-
Reduced UCC		\$	49,058
CCA Rate Class	47		
CCA Rate	8%		
CCA		\$	3,925
Closing UCC		\$	45,133



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

#### Name or General Description of Project

B10 Fibertop Network Units

#### Asset Component

1850 Line Transformers - UG Network w/protector

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 1,257,013
Closing Capital Investment	\$ 1,257,013
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 62,851
Closing Accumulated Amortization	\$ 62,851
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,194,163
Average Net Fixed Assets	\$ 597,081

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 1,257,013
UCC Before Half Year Rule	\$ 1,257,013
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,257,013
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 100,561
Closing UCC	\$ 1,156,452



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B10 Fibertop Network Units

**Asset Component**

1855\_Services - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	16,405
Closing Capital Investment	\$	16,405
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 410
Closing Accumulated Amortization	\$	410
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	15,995
Average Net Fixed Assets	\$	7,998

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	16,405
UCC Before Half Year Rule	\$	16,405
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	16,405
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	1,312
Closing UCC	\$	15,093



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

#### Name or General Description of Project

B10 Fibertop Network Units

#### Asset Component

1845 Underground Conductors and Devices - Prim Cable buried (xLPE)

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 70,071
Closing Capital Investment	\$ 70,071
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 3,504
Closing Accumulated Amortization	\$ 3,504
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 66,567
Average Net Fixed Assets	\$ 33,284

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 70,071
UCC Before Half Year Rule	\$ 70,071
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 70,071
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 5,606
Closing UCC	\$ 64,465



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

#### Name or General Description of Project

B10 Fibertop Network Units

#### Asset Component

1845 Underground Conductors and Devices - ATS Switches

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 15,815
Closing Capital Investment	\$ 15,815
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 527
Closing Accumulated Amortization	\$ 527
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 15,288
Average Net Fixed Assets	\$ 7,644

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 15,815
UCC Before Half Year Rule	\$ 15,815
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 15,815
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 1,265
Closing UCC	\$ 14,550



## Incremental Capital Project Summary

**Name or General Description of Project**

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

**ISA Year**

2014

**Details of Project**

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

**Number of Asset Components**

5

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1845_Underground Conductors and Devices	8,043	4,022	3%	47	8%
2 1845_Underground Conductors and Devices - Switch	27,273	13,636	5%	47	8%
3 1850_Line Transformers - UG	52,239	26,119	3%	47	8%
4 1855_Services - UG	948	474	3%	47	8%
5 1845_Underground Conductors and Devices - Prim Cable buried (xLPE)	11,488	5,744	5%	47	8%

**2014**

Closing Net Fixed Asset	48,043
Amortization Expense	1,952
CCA	4,000



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1845\_Underground Conductors and Devices

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 4,022
Closing Capital Investment	\$ 4,022
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 101
Closing Accumulated Amortization	\$ 101
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 3,921
Average Net Fixed Assets	\$ 1,961

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 4,022
UCC Before Half Year Rule	\$ 4,022
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 4,022
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 322
Closing UCC	\$ 3,700





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1845\_Underground Conductors and Devices - Switch

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 13,636
Closing Capital Investment	\$ 13,636
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 682
Closing Accumulated Amortization	\$ 682
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 12,954
Average Net Fixed Assets	\$ 6,477

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 13,636
UCC Before Half Year Rule	\$ 13,636
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 13,636
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 1,091
Closing UCC	\$ 12,545



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1850\_Line Transformers - UG

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 26,119
Closing Capital Investment	\$ 26,119
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 871
Closing Accumulated Amortization	\$ 871
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 25,249
Average Net Fixed Assets	\$ 12,624

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 26,119
UCC Before Half Year Rule	\$ 26,119
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 26,119
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 2,090
Closing UCC	\$ 24,030



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

**Asset Component**

1855\_Services - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	474
Closing Capital Investment	\$	474
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 12
Closing Accumulated Amortization	\$	12
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	462
Average Net Fixed Assets	\$	231

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	474
UCC Before Half Year Rule	\$	474
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	474
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	38
Closing UCC	\$	436



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1845 Underground Conductors and Devices - Prim Cable buried (xLPE)

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 5,744
Closing Capital Investment	\$ 5,744
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 287
Closing Accumulated Amortization	\$ 287
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 5,457
Average Net Fixed Assets	\$ 2,728

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 5,744
UCC Before Half Year Rule	\$ 5,744
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 5,744
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 460
Closing UCC	\$ 5,285



## Incremental Capital Project Summary

**Name or General Description of Project**

B12 Stations Power Transformers

**ISA Year**

2014

**Details of Project**

B12 Stations Power Transformers

**Number of Asset Components**

-

**Asset Component (Click on the Number to View the Component Details)**

1

**Capital Cost**

-

Capital Cost  
(1/2 year rule  
applied)

-

**Depreciation  
Rate**

0%

**CCA Class**

0

**CCA Rate**

0%

2014

Closing Net Fixed Asset

-

Amortization Expense

-

CCA

-



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B12 Stations Power Transformers

**Asset Component**

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ -
Closing Capital Investment	\$ -
Opening Accumulated Amortization	\$ -
Amortization	0% \$ -
Closing Accumulated Amortization	\$ -
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ -
Average Net Fixed Assets	\$ -

### For PILs Calculation

**UCC**

2014  
Forecasted

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



## Incremental Capital Project Summary

**Name or General Description of Project**

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

**ISA Year**

2014

**Details of Project**

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

**Number of Asset Components**

11

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1820_DS Equip - Normally Primary below 50 kV - Stn Service Batteries	1,951	975	10%	47	8%
2 1820_DS Equip - Normally Primary below 50 kV - Switchgear Air	1,220,541	610,270	3%	47	8%
3 1830_Poles Towers and Fixtures	4,724	2,362	3%	47	8%
4 1835_Overhead Conductors and Devices	19,514	9,757	2%	47	8%
5 1835_Overhead Conductors and Devices - Switches	46,048	23,024	3%	47	8%
6 1840_Underground Conduit - Duct Bank	69,881	34,941	3%	47	8%
7 1845_Underground Conductors and Devices	14,394	7,197	3%	47	8%
8 1980_System Supervisory Equipment	7,372	3,686	7%	08	20%
9 1855_Services - OH	533	267	2%	47	8%
10 1845_Underground Conductors and Devices - Prim Cable burried (xLPE)	20,559	10,280	5%	47	8%
11 1808_Buildings and Fixtures - Srv Ctr shell site	8,704	4,352	3%	01	4%

**Closing Net Fixed Asset**

2014

688,480

**Amortization Expense**

18,631

**CCA**

56,837



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1820\_DS Equip - Normally Primary below 50 kV - Stn Service Batteries

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 975
Closing Capital Investment	\$ 975
Opening Accumulated Amortization	\$ -
Amortization	10% \$ 98
Closing Accumulated Amortization	\$ 98
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 878
Average Net Fixed Assets	\$ 439

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 975
UCC Before Half Year Rule	\$ 975
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 975
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 78
Closing UCC	\$ 897





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1820\_DS Equip - Normally Primary below 50 kV - Switchgear Air

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 610,270
Closing Capital Investment	\$ 610,270
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 15,257
Closing Accumulated Amortization	\$ 15,257
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 595,014
Average Net Fixed Assets	\$ 297,507

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 610,270
UCC Before Half Year Rule	\$ 610,270
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 610,270
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 48,822
Closing UCC	\$ 561,449



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 2,362
Closing Capital Investment	\$ 2,362
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 59
Closing Accumulated Amortization	\$ 59
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 2,303
Average Net Fixed Assets	\$ 1,152

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 2,362
UCC Before Half Year Rule	\$ 2,362
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 2,362
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 189
Closing UCC	\$ 2,173



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 9,757
Closing Capital Investment	\$ 9,757
Opening Accumulated Amortization	\$ -
Amortization	2% \$ 195
Closing Accumulated Amortization	\$ 195
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 9,562
Average Net Fixed Assets	\$ 4,781

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 9,757
UCC Before Half Year Rule	\$ 9,757
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 9,757
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 781
Closing UCC	\$ 8,976



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 23,024
Closing Capital Investment	\$ 23,024
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 767
Closing Accumulated Amortization	\$ 767
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 22,256
Average Net Fixed Assets	\$ 11,128

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 23,024
UCC Before Half Year Rule	\$ 23,024
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 23,024
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 1,842
Closing UCC	\$ 21,182



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1840\_Underground Conduit - Duct Bank

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 34,941
Closing Capital Investment	\$ 34,941
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 1,165
Closing Accumulated Amortization	\$ 1,165
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 33,776
Average Net Fixed Assets	\$ 16,888

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 34,941
UCC Before Half Year Rule	\$ 34,941
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 34,941
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 2,795
Closing UCC	\$ 32,145



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1845 Underground Conductors and Devices

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 7,197
Closing Capital Investment	\$ 7,197
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 180
Closing Accumulated Amortization	\$ 180
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 7,017
Average Net Fixed Assets	\$ 3,509

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 7,197
UCC Before Half Year Rule	\$ 7,197
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 7,197
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 576
Closing UCC	\$ 6,621



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 8

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1980\_System Supervisory Equipment

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 3,686
Closing Capital Investment	\$ 3,686
Opening Accumulated Amortization	\$ -
Amortization	7% \$ 246
Closing Accumulated Amortization	\$ 246
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 3,440
Average Net Fixed Assets	\$ 1,720

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 3,686
UCC Before Half Year Rule	\$ 3,686
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 3,686
CCA Rate Class	08
CCA Rate	20%
CCA	\$ 737
Closing UCC	\$ 2,949



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 9

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1855\_Services - OH

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 267
Closing Capital Investment	\$ 267
Opening Accumulated Amortization	\$ -
Amortization	2% \$ 5
Closing Accumulated Amortization	\$ 5
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 261
Average Net Fixed Assets	\$ 131

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 267
UCC Before Half Year Rule	\$ 267
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 267
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 21
Closing UCC	\$ 245





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 10

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1845 Underground Conductors and Devices - Prim Cable burried (xLPE)

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 10,280
Closing Capital Investment	\$ 10,280
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 514
Closing Accumulated Amortization	\$ 514
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 9,766
Average Net Fixed Assets	\$ 4,883

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 10,280
UCC Before Half Year Rule	\$ 10,280
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 10,280
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 822
Closing UCC	\$ 9,457



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 11

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1808\_Buildings and Fixtures - Srv Ctr shell site

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 4,352
Closing Capital Investment	\$ 4,352
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 145
Closing Accumulated Amortization	\$ 145
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 4,207
Average Net Fixed Assets	\$ 2,104

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 4,352
UCC Before Half Year Rule	\$ 4,352
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 4,352
CCA Rate Class	01
CCA Rate	4%
CCA	\$ 174
Closing UCC	\$ 4,178



## Incremental Capital Project Summary

**Name or General Description of Project**

B14 Stations Circuit Breakers

**ISA Year**

2014

**Details of Project**

B14 Stations Circuit Breakers

**Number of Asset Components**

6

**Asset Component (Click on the Number to View the Component Details)**

Asset Component (Click on the Number to View the Component Details)	Capital Cost
1 1820_DS Equip - Normally Primary below 50 kV - Outdoor Breaker	1,030,867
2 1845_Underground Conductors and Devices	4,357
3 1850_Line Transformers - UG	490
4 1855_Services - UG	60
5 1845_Underground Conductors and Devices - Prim Cable burried (xLPE)	6,223
6 1808_Buildings and Fixtures - Srv Ctr shell site	9,425

**Capital Cost**

1,030,867
4,357
490
60
6,223
9,425

**Capital Cost  
(1/2 year rule  
applied)**

515,434
2,178
245
30
3,111
4,713

**Depreciation**

**Rate**

3%
3%
3%
3%
5%
3%

**CCA Class**

47
47
47
47
47
01

**CCA Rate**

8%
8%
8%
8%
8%
4%

**2014**

**Closing Net Fixed Asset**

508,153

**Amortization Expense**

17,557

**CCA**

41,868



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

#### Name or General Description of Project

B14 Stations Circuit Breakers

#### Asset Component

1820\_DS Equip - Normally Primary below 50 kV - Outdoor Breaker

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 515,434
Closing Capital Investment	\$ 515,434
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 17,181
Closing Accumulated Amortization	\$ 17,181
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 498,252
Average Net Fixed Assets	\$ 249,126

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 515,434
UCC Before Half Year Rule	\$ 515,434
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 515,434
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 41,235
Closing UCC	\$ 474,199



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B14 Stations Circuit Breakers

**Asset Component**

1845 Underground Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 2,178
Closing Capital Investment	\$ 2,178
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 54
Closing Accumulated Amortization	\$ 54
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 2,124
Average Net Fixed Assets	\$ 1,062

### For PILs Calculation

**UCC**

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 2,178
UCC Before Half Year Rule	\$ 2,178
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 2,178
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 174
Closing UCC	\$ 2,004



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

**Name or General Description of Project**

B14 Stations Circuit Breakers

**Asset Component**

1850 Line Transformers - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	245
Closing Capital Investment	\$	245
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 8
Closing Accumulated Amortization	\$	8
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	237
Average Net Fixed Assets	\$	118

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	245
UCC Before Half Year Rule	\$	245
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	245
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	20
Closing UCC	\$	225



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B14 Stations Circuit Breakers

**Asset Component**

1855\_Services - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	30
Closing Capital Investment	\$	30
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 1
Closing Accumulated Amortization	\$	1
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	29
Average Net Fixed Assets	\$	15

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	30
UCC Before Half Year Rule	\$	30
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	30
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	2
Closing UCC	\$	28



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

#### Name or General Description of Project

B14 Stations Circuit Breakers

#### Asset Component

1845 Underground Conductors and Devices - Prim Cable buried (xLPE)

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 3,111
Closing Capital Investment	\$ 3,111
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 156
Closing Accumulated Amortization	\$ 156
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 2,956
Average Net Fixed Assets	\$ 1,478

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 3,111
UCC Before Half Year Rule	\$ 3,111
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 3,111
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 249
Closing UCC	\$ 2,862





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

**Name or General Description of Project**

B14 Stations Circuit Breakers

**Asset Component**

1808\_Buildings and Fixtures - Srv Ctr shell site

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	4,713
Closing Capital Investment	\$	4,713
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 157
Closing Accumulated Amortization	\$	157
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	4,555
Average Net Fixed Assets	\$	2,278

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	4,713
UCC Before Half Year Rule	\$	4,713
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	4,713
CCA Rate Class	01	
CCA Rate	4%	
CCA	\$	189
Closing UCC	\$	4,524



## Incremental Capital Project Summary

**Name or General Description of Project**

B15 Stations Control & Communicaton Systems

**ISA Year**

2014

**Details of Project**

B15 Stations Control & Communicaton Systems

**Number of Asset Components**

-

**Asset Component (Click on the Number to View the Component Details)**

1

**Capital Cost**

-

Capital Cost  
(1/2 year rule  
applied)

-

**Depreciation  
Rate**

0%

**CCA Class**

0

**CCA Rate**

0%

2014

Closing Net Fixed Asset

-

Amortization Expense

-

CCA

-



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B15 Stations Control & Communicaton Systems

**Asset Component**

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ -
Closing Capital Investment	\$ -
Opening Accumulated Amortization	\$ -
Amortization	0% \$ -
Closing Accumulated Amortization	\$ -
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ -
Average Net Fixed Assets	\$ -

### For PILs Calculation

**UCC**

2014  
Forecasted

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



## Incremental Capital Project Summary

**Name or General Description of Project**

B16 Downtown Station Load Transfers

**ISA Year**

2014

**Details of Project**

B16 Downtown Station Load Transfers

**Number of Asset Components**

-

**Asset Component (Click on the Number to View the Component Details)**

1

**Capital Cost**

-

Capital Cost  
(1/2 year rule  
applied)

-

**Depreciation  
Rate**

0%

**CCA Class**

0

**CCA Rate**

0%

2014

Closing Net Fixed Asset

-

Amortization Expense

-

CCA

-



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B16 Downtown Station Load Transfers

**Asset Component**

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ -
Closing Capital Investment	\$ -
Opening Accumulated Amortization	\$ -
Amortization	0% \$ -
Closing Accumulated Amortization	\$ -
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ -
Average Net Fixed Assets	\$ -

### For PILs Calculation

**UCC**

2014  
Forecasted

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



## Incremental Capital Project Summary

**Name or General Description of Project**

B17 Copeland (Formerly Bremner) Transformer Station

**ISA Year**

2014

**Details of Project**

B17 Copeland (Formerly Bremner) Transformer Station

**Number of Asset Components**

-

**Asset Component (Click on the Number to View the Component Details)**

1

**Capital Cost**

-

Capital Cost  
(1/2 year rule  
applied)

-

**Depreciation  
Rate**

0%

**CCA Class**

0

**CCA Rate**

0%

2014

Closing Net Fixed Asset

-

Amortization Expense

-

CCA

-



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B17 Copeland (Formerly Bremner) Transformer Station

**Asset Component**

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ -
Closing Capital Investment	\$ -
Opening Accumulated Amortization	\$ -
Amortization	0% \$ -
Closing Accumulated Amortization	\$ -
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ -
Average Net Fixed Assets	\$ -

### For PILs Calculation

**UCC**

2014  
Forecasted

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



## Incremental Capital Project Summary

**Name or General Description of Project**

B18.1 Hydro One Capital Contributions

**ISA Year**

2014

**Details of Project**

B18.1 Hydro One Capital Contributions

**Number of Asset Components**

1

**Asset Component (Click on the Number to View the Component Details)**

1 1815\_TS Equip - Normally Primary above 50 kV - Contribution to HONI

**Capital Cost**

2,637,024

**Capital Cost  
(1/2 year rule  
applied)**

1,318,512

**Depreciation  
Rate**

4%

**CCA Class**

CEC

**CCA Rate**

0%

**2014**

**Closing Net Fixed Asset**

1,265,772

**Amortization Expense**

52,740

**CCA**

-





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B18.1 Hydro One Capital Contributions

**Asset Component**

1815\_TS Equip - Normally Primary above 50 kV - Contribution to HONI

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	1,318,512
Closing Capital Investment	\$	1,318,512
Opening Accumulated Amortization	\$	-
Amortization	4%	\$ 52,740
Closing Accumulated Amortization	\$	52,740
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	1,265,772
Average Net Fixed Assets	\$	632,886

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	1,318,512
UCC Before Half Year Rule	\$	1,318,512
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	1,318,512
CCA Rate Class	CEC	
CCA Rate	0%	
CCA	\$	-
Closing UCC	\$	1,318,512



## Incremental Capital Project Summary

**Name or General Description of Project**

B19 Feeder Automation

**ISA Year**

2014

**Details of Project**

B19 Feeder Automation

**Number of Asset Components**

-

**Asset Component (Click on the Number to View the Component Details)**

1

**Capital Cost**

-

Capital Cost  
(1/2 year rule  
applied)

-

**Depreciation  
Rate**

0%

**CCA Class**

0

**CCA Rate**

0%

2014

Closing Net Fixed Asset

-

Amortization Expense

-

CCA

-



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B19 Feeder Automation

**Asset Component**

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ -
Closing Capital Investment	\$ -
Opening Accumulated Amortization	\$ -
Amortization	0% \$ -
Closing Accumulated Amortization	\$ -
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ -
Average Net Fixed Assets	\$ -

### For PILs Calculation

**UCC**

2014  
Forecasted

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



## Incremental Capital Project Summary

**Name or General Description of Project**

B20 Metering

**ISA Year**

2014

**Details of Project**

B20 Metering

**Number of Asset Components**

2

**Asset Component (Click on the Number to View the Component Details)**

1	1820_DS Equip - Normally Primary below 50 kV - Grid Point Meters
2	1860_Meters - Smart Meters

**Capital Cost**

2,450,803
1,365,113

**Capital Cost  
(1/2 year rule  
applied)**

1,225,401
682,556

**Depreciation  
Rate**

4%
7%

**CCA Class**

47
47

**CCA Rate**

8%
8%

**2014**

**Closing Net Fixed Asset**

1,813,438

**Amortization Expense**

94,520

**CCA**

152,637



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B20 Metering

**Asset Component**

1820\_DS Equip - Normally Primary below 50 kV - Grid Point Meters

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	1,225,401
Closing Capital Investment	\$	1,225,401
Opening Accumulated Amortization	\$	-
Amortization	4%	\$ 49,016
Closing Accumulated Amortization	\$	49,016
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	1,176,385
Average Net Fixed Assets	\$	588,193

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	1,225,401
UCC Before Half Year Rule	\$	1,225,401
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	1,225,401
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	98,032
Closing UCC	\$	1,127,369



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B20 Metering

**Asset Component**

1860 Meters - Smart Meters

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	682,556
Closing Capital Investment	\$	682,556
Opening Accumulated Amortization	\$	-
Amortization	7%	\$ 45,504
Closing Accumulated Amortization	\$	45,504
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	637,053
Average Net Fixed Assets	\$	318,526

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	682,556
UCC Before Half Year Rule	\$	682,556
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	682,556
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	54,605
Closing UCC	\$	627,952



## Incremental Capital Project Summary

**Name or General Description of Project**

B21 Externally-Initiated Plant Relocations and Expansions

**ISA Year**

2014

**Details of Project**

B21 Externally-Initiated Plant Relocations and Expansions

**Number of Asset Components**

30

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1830_Poles Towers and Fixtures	128,846	64,423	3%	47	8%
2 1835_Overhead Conductors and Devices	154,213	77,107	2%	47	8%
3 1835_Overhead Conductors and Devices - Switches	75,004	37,502	3%	47	8%
4 1840_Underground Conduit - Cable Chamber	167,610	83,805	2%	47	8%
5 1840_Underground Conduit - Duct Bank	1,554,322	777,161	3%	47	8%
6 1840_Underground Conduit - Vault	16,642	8,321	3%	47	8%
7 1840_Underground Conduit - Vault Roof	1,474	737	5%	47	8%
8 1845_Underground Conductors and Devices	15,992	7,996	3%	47	8%
9 1845_Underground Conductors and Devices - Switch	116	58	5%	47	8%
10 1850_Line Transformers - OH	24,728	12,364	3%	47	8%
11 1850_Line Transformers - UG	5,086	2,543	3%	47	8%
12 1850_Line Transformers - UG Network w/protector	274	137	5%	47	8%
13 1855_Services - UG	731	365	3%	47	8%
14 1855_Services - OH	3,630	1,815	2%	47	8%
15 1845_Underground Conductors and Devices - Prim Cable burried (xLPE)	22,842	11,421	5%	47	8%
16 1840_Underground Conduit - Cable Chamber Roof	5,783	2,891	5%	47	8%
17 1845_Underground Conductors and Devices - ATS Switches	3	2	3%	47	8%
18 1995_Contributions and Grants - OH Switches Contributed Cap	- 8,055	- 4,028	3%	47	8%
19 1995_Contributions and Grants - UG Duct Bank Contributed Cap	- 209,612	- 104,806	3%	47	8%
20 1995_Contributions and Grants - UG Cable Chamber Contributed Cap	- 5,100	- 2,550	2%	47	8%
21 1995_Contributions and Grants - UG Primary PILC Contributed Cap	- 5,100	- 2,550	2%	47	8%
22 1995_Contributions and Grants - OH Services Contrib Cap	- 3,186	- 1,593	2%	47	8%
23 1995_Contributions and Grants - UG Services duct Contrib Cap	- 181	- 91	3%	47	8%
24 1995_Contributions and Grants - UG Services DB Contrib Cap	- 181	- 91	5%	47	8%
25 1995_Contributions and Grants - Wood Poles Contributed Cap	- 17,564	- 8,782	3%	47	8%
26 1995_Contributions and Grants - Concrete Poles Contributed Cap	- 17,564	- 8,782	2%	47	8%
27 1995_Contributions and Grants - UG Primary & Secondary buried Contributed	- 7,074	- 3,537	5%	47	8%
28 1995_Contributions and Grants - Transformer Contributed Cap	- 18,104	- 9,052	3%	47	8%
29 1995_Contributions and Grants - OH Lines & Secondary Contributed Cap	- 9,383	- 4,692	2%	47	8%
30 1995_Contributions and Grants - UG Primary & Secondary duct Contributed C	- 10,201	- 5,100	3%	47	8%

	2014
Closing Net Fixed Asset	904,168
Amortization Expense	28,828
CCA	74,640



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 64,423
Closing Capital Investment	\$ 64,423
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 1,611
Closing Accumulated Amortization	\$ 1,611
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 62,812
Average Net Fixed Assets	\$ 31,406

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 64,423
UCC Before Half Year Rule	\$ 64,423
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 64,423
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 5,154
Closing UCC	\$ 59,269





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 77,107
Closing Capital Investment	\$ 77,107
Opening Accumulated Amortization	\$ -
Amortization	2% \$ 1,542
Closing Accumulated Amortization	\$ 1,542
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 75,565
Average Net Fixed Assets	\$ 37,782

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 77,107
UCC Before Half Year Rule	\$ 77,107
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 77,107
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 6,169
Closing UCC	\$ 70,938



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 37,502
Closing Capital Investment	\$ 37,502
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 1,250
Closing Accumulated Amortization	\$ 1,250
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 36,252
Average Net Fixed Assets	\$ 18,126

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 37,502
UCC Before Half Year Rule	\$ 37,502
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 37,502
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 3,000
Closing UCC	\$ 34,502



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B21 Externally-Initiated Plant Relocations and Expansions

**Asset Component**

1840 Underground Conduit - Cable Chamber

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	83,805
Closing Capital Investment	\$	83,805
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 1,676
Closing Accumulated Amortization	\$	1,676
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	82,129
Average Net Fixed Assets	\$	41,064

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	83,805
UCC Before Half Year Rule	\$	83,805
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	83,805
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	6,704
Closing UCC	\$	77,101



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 777,161
Closing Capital Investment	\$ 777,161
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 25,905
Closing Accumulated Amortization	\$ 25,905
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 751,256
Average Net Fixed Assets	\$ 375,628

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 777,161
UCC Before Half Year Rule	\$ 777,161
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 777,161
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 62,173
Closing UCC	\$ 714,988



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1840 Underground Conduit - Vault

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 8,321
Closing Capital Investment	\$ 8,321
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 208
Closing Accumulated Amortization	\$ 208
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 8,113
Average Net Fixed Assets	\$ 4,056

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 8,321
UCC Before Half Year Rule	\$ 8,321
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 8,321
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 666
Closing UCC	\$ 7,655



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

**Name or General Description of Project**

B21 Externally-Initiated Plant Relocations and Expansions

**Asset Component**

1840 Underground Conduit - Vault Roof

### Average Net Fixed Assets

**Net Fixed Assets**

2014

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	737
Closing Capital Investment	\$	737
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 37
Closing Accumulated Amortization	\$	37
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	700
Average Net Fixed Assets	\$	350

### For PILs Calculation

**UCC**

2014

Forecasted

Opening UCC	\$	-
Capital Additions	\$	737
UCC Before Half Year Rule	\$	737
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	737
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	59
Closing UCC	\$	678



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 8

**Name or General Description of Project**

B21 Externally-Initiated Plant Relocations and Expansions

**Asset Component**

1845 Underground Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	7,996
Closing Capital Investment	\$	7,996
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 200
Closing Accumulated Amortization	\$	200
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	7,796
Average Net Fixed Assets	\$	3,898

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	7,996
UCC Before Half Year Rule	\$	7,996
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	7,996
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	640
Closing UCC	\$	7,356



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 9

**Name or General Description of Project**

B21 Externally-Initiated Plant Relocations and Expansions

**Asset Component**

1845 Underground Conductors and Devices - Switch

### Average Net Fixed Assets

**Net Fixed Assets**

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 58
Closing Capital Investment	\$ 58
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 3
Closing Accumulated Amortization	\$ 3
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 55
Average Net Fixed Assets	\$ 28

### For PILs Calculation

**UCC**

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 58
UCC Before Half Year Rule	\$ 58
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 58
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 5
Closing UCC	\$ 53





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 10

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1850 Line Transformers - OH

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 12,364
Closing Capital Investment	\$ 12,364
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 412
Closing Accumulated Amortization	\$ 412
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 11,952
Average Net Fixed Assets	\$ 5,976

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 12,364
UCC Before Half Year Rule	\$ 12,364
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 12,364
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 989
Closing UCC	\$ 11,375



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 11

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1850 Line Transformers - UG

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 2,543
Closing Capital Investment	\$ 2,543
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 85
Closing Accumulated Amortization	\$ 85
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 2,458
Average Net Fixed Assets	\$ 1,229

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 2,543
UCC Before Half Year Rule	\$ 2,543
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 2,543
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 203
Closing UCC	\$ 2,340



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 12

**Name or General Description of Project**

B21 Externally-Initiated Plant Relocations and Expansions

**Asset Component**

1850 Line Transformers - UG Network w/protector

### Average Net Fixed Assets

**Net Fixed Assets**

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 137
Closing Capital Investment	\$ 137
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 7
Closing Accumulated Amortization	\$ 7
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 130
Average Net Fixed Assets	\$ 65

### For PILs Calculation

**UCC**

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 137
UCC Before Half Year Rule	\$ 137
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 137
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 11
Closing UCC	\$ 126



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 13

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1855\_Services - UG

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 365
Closing Capital Investment	\$ 365
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 9
Closing Accumulated Amortization	\$ 9
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 356
Average Net Fixed Assets	\$ 178

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 365
UCC Before Half Year Rule	\$ 365
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 365
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 29
Closing UCC	\$ 336



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 14

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1855\_Services - OH

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 1,815
Closing Capital Investment	\$ 1,815
Opening Accumulated Amortization	\$ -
Amortization	2% \$ 36
Closing Accumulated Amortization	\$ 36
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,779
Average Net Fixed Assets	\$ 889

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 1,815
UCC Before Half Year Rule	\$ 1,815
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,815
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 145
Closing UCC	\$ 1,670



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 15

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1845 Underground Conductors and Devices - Prim Cable buried (xLPE)

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 11,421
Closing Capital Investment	\$ 11,421
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 571
Closing Accumulated Amortization	\$ 571
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 10,850
Average Net Fixed Assets	\$ 5,425

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 11,421
UCC Before Half Year Rule	\$ 11,421
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 11,421
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 914
Closing UCC	\$ 10,507



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 16

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1840\_Underground Conduit - Cable Chamber Roof

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 2,891
Closing Capital Investment	\$ 2,891
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 145
Closing Accumulated Amortization	\$ 145
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 2,747
Average Net Fixed Assets	\$ 1,373

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 2,891
UCC Before Half Year Rule	\$ 2,891
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 2,891
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 231
Closing UCC	\$ 2,660



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 17

**Name or General Description of Project**

B21 Externally-Initiated Plant Relocations and Expansions

**Asset Component**

1845 Underground Conductors and Devices - ATS Switches

### Average Net Fixed Assets

**Net Fixed Assets**

2014  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	2
Closing Capital Investment	\$	2
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 0
Closing Accumulated Amortization	\$	0
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	2
Average Net Fixed Assets	\$	1

### For PILs Calculation

**UCC**

2014  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	2
UCC Before Half Year Rule	\$	2
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	2
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	0
Closing UCC	\$	2





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 18

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1995 Contributions and Grants - OH Switches Contribute Cap

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	-\$ 4,028
Closing Capital Investment	-\$ 4,028
Opening Accumulated Amortization	\$ -
Amortization	3% -\$ 134
Closing Accumulated Amortization	-\$ 134
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	-\$ 3,893
Average Net Fixed Assets	-\$ 1,947

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	-\$ 4,028
UCC Before Half Year Rule	-\$ 4,028
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	-\$ 4,028
CCA Rate Class	47
CCA Rate	8%
CCA	-\$ 322
Closing UCC	-\$ 3,705



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 19

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1995 Contributions and Grants - UG Duct Bank Contributed Cap

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	-\$ 104,806
Closing Capital Investment	-\$ 104,806
Opening Accumulated Amortization	\$ -
Amortization	3% -\$ 3,494
Closing Accumulated Amortization	-\$ 3,494
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	-\$ 101,312
Average Net Fixed Assets	-\$ 50,656

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	-\$ 104,806
UCC Before Half Year Rule	-\$ 104,806
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	-\$ 104,806
CCA Rate Class	47
CCA Rate	8%
CCA	-\$ 8,384
Closing UCC	-\$ 96,421



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 20

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1995 Contributions and Grants - UG Cable Chamber Contributed Cap

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	-\$ 2,550
Closing Capital Investment	-\$ 2,550
Opening Accumulated Amortization	\$ -
Amortization	2% -\$ 51
Closing Accumulated Amortization	-\$ 51
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	-\$ 2,499
Average Net Fixed Assets	-\$ 1,250

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	-\$ 2,550
UCC Before Half Year Rule	-\$ 2,550
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	-\$ 2,550
CCA Rate Class	47
CCA Rate	8%
CCA	-\$ 204
Closing UCC	-\$ 2,346



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 21

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1995 Contributions and Grants - UG Primary PILC Contributed Cap

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	-\$ 2,550
Closing Capital Investment	-\$ 2,550
Opening Accumulated Amortization	\$ -
Amortization	2% -\$ 57
Closing Accumulated Amortization	-\$ 57
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	-\$ 2,493
Average Net Fixed Assets	-\$ 1,247

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	-\$ 2,550
UCC Before Half Year Rule	-\$ 2,550
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	-\$ 2,550
CCA Rate Class	47
CCA Rate	8%
CCA	-\$ 204
Closing UCC	-\$ 2,346



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 22

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1995 Contributions and Grants - OH Services Contrib Cap

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	-\$ 1,593
Closing Capital Investment	-\$ 1,593
Opening Accumulated Amortization	\$ -
Amortization	2% -\$ 32
Closing Accumulated Amortization	-\$ 32
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	-\$ 1,561
Average Net Fixed Assets	-\$ 781

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	-\$ 1,593
UCC Before Half Year Rule	-\$ 1,593
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	-\$ 1,593
CCA Rate Class	47
CCA Rate	8%
CCA	-\$ 127
Closing UCC	-\$ 1,466



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 23

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1995 Contributions and Grants - UG Services duct Contrib Cap

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	-\$ 91
Closing Capital Investment	-\$ 91
Opening Accumulated Amortization	\$ -
Amortization	3% -\$ 2
Closing Accumulated Amortization	-\$ 2
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	-\$ 88
Average Net Fixed Assets	-\$ 44

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	-\$ 91
UCC Before Half Year Rule	-\$ 91
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	-\$ 91
CCA Rate Class	47
CCA Rate	8%
CCA	-\$ 7
Closing UCC	-\$ 83



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 24

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1995 Contributions and Grants - UG Services DB Contrib Cap

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	-\$ 91
Closing Capital Investment	-\$ 91
Opening Accumulated Amortization	\$ -
Amortization	5% -\$ 5
Closing Accumulated Amortization	-\$ 5
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	-\$ 86
Average Net Fixed Assets	-\$ 43

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	-\$ 91
UCC Before Half Year Rule	-\$ 91
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	-\$ 91
CCA Rate Class	47
CCA Rate	8%
CCA	-\$ 7
Closing UCC	-\$ 83



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 25

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1995 Contributions and Grants - Wood Poles Contributed Cap

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	-\$ 8,782
Closing Capital Investment	-\$ 8,782
Opening Accumulated Amortization	\$ -
Amortization	3% -\$ 220
Closing Accumulated Amortization	-\$ 220
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	-\$ 8,562
Average Net Fixed Assets	-\$ 4,281

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	-\$ 8,782
UCC Before Half Year Rule	-\$ 8,782
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	-\$ 8,782
CCA Rate Class	47
CCA Rate	8%
CCA	-\$ 703
Closing UCC	-\$ 8,079





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 26

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1995 Contributions and Grants - Concrete Poles Contributed Cap

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	-\$ 8,782
Closing Capital Investment	-\$ 8,782
Opening Accumulated Amortization	\$ -
Amortization	2% -\$ 176
Closing Accumulated Amortization	-\$ 176
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	-\$ 8,606
Average Net Fixed Assets	-\$ 4,303

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	-\$ 8,782
UCC Before Half Year Rule	-\$ 8,782
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	-\$ 8,782
CCA Rate Class	47
CCA Rate	8%
CCA	-\$ 703
Closing UCC	-\$ 8,079



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 27

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1995 Contributions and Grants - UG Primary & Secondary buried Contributed Cap

### Average Net Fixed Assets

	2014 Forecasted
<b>Net Fixed Assets</b>	
Opening Capital Investment	\$ -
Capital Investment	-\$ 3,537
Closing Capital Investment	-\$ 3,537
Opening Accumulated Amortization	\$ -
Amortization	5% -\$ 177
Closing Accumulated Amortization	-\$ 177
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	-\$ 3,360
Average Net Fixed Assets	-\$ 1,680

### For PILs Calculation

	2014 Forecasted
<b>UCC</b>	
Opening UCC	\$ -
Capital Additions	-\$ 3,537
UCC Before Half Year Rule	-\$ 3,537
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	-\$ 3,537
CCA Rate Class	47
CCA Rate	8%
CCA	-\$ 283
Closing UCC	-\$ 3,254



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 28

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1995 Contributions and Grants - Transformer Contributed Cap

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	-\$ 9,052
Closing Capital Investment	-\$ 9,052
Opening Accumulated Amortization	\$ -
Amortization	3% -\$ 302
Closing Accumulated Amortization	-\$ 302
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	-\$ 8,750
Average Net Fixed Assets	-\$ 4,375

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	-\$ 9,052
UCC Before Half Year Rule	-\$ 9,052
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	-\$ 9,052
CCA Rate Class	47
CCA Rate	8%
CCA	-\$ 724
Closing UCC	-\$ 8,328



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 29

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1995 Contributions and Grants - OH Lines & Secondary Contributed Cap

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	-\$ 4,692
Closing Capital Investment	-\$ 4,692
Opening Accumulated Amortization	\$ -
Amortization	2% -\$ 94
Closing Accumulated Amortization	-\$ 94
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	-\$ 4,598
Average Net Fixed Assets	-\$ 2,299

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	-\$ 4,692
UCC Before Half Year Rule	-\$ 4,692
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	-\$ 4,692
CCA Rate Class	47
CCA Rate	8%
CCA	-\$ 375
Closing UCC	-\$ 4,316



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 30

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1995 Contributions and Grants - UG Primary & Secondary duct Contributed Cap

### Average Net Fixed Assets

#### Net Fixed Assets

	2014 Forecasted
Opening Capital Investment	\$ -
Capital Investment	-\$ 5,100
Closing Capital Investment	-\$ 5,100
Opening Accumulated Amortization	\$ -
Amortization	3% -\$ 128
Closing Accumulated Amortization	-\$ 128
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	-\$ 4,973
Average Net Fixed Assets	-\$ 2,486

### For PILs Calculation

#### UCC

	2014 Forecasted
Opening UCC	\$ -
Capital Additions	-\$ 5,100
UCC Before Half Year Rule	-\$ 5,100
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	-\$ 5,100
CCA Rate Class	47
CCA Rate	8%
CCA	-\$ 408
Closing UCC	-\$ 4,692