

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

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2013

Year 2013 MIFRS

Account	Description	Opening NBV as at Jan 1, 2013 ⁵	Additions	Average Remaining Life of Opening NBV ⁴	Years (new additions only) ³	Depreciation Rate on New Additions	Depreciation Expense on Opening NBV	Depreciation Expense on Additions ¹	2013 Depreciation Expense	2013 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance ²	Depreciation Expense on 2013 Full Year Additions (n)=(d)/(f)	Less Depreciation Expense on Assets Fully Depreciated during the year (o)	2013 Full Year Depreciation ⁶
		(a)	(d)	(i)	(f)	(g) = 1 / (f)	(j) = (a) / (i)	(h) = ((d)*0.5)/(f)	(k) = (j) + (h)	(l)	(m) = (k) - (l)	(n) = (d)/(f)	(o)	(p) = (j) + (n) - (o)
1611	Computer Software (Formally known as Account 1925)	\$ 310,513	\$ 177,000	3.27	5.00	20.00%	\$ 94,958	\$ 17,700	\$ 112,658	\$ 130,360	-\$ 17,702	\$ 35,400		\$ 130,358
1612	Land Rights (Formally known as Account 1906)	\$ 81,274	\$ -	49.00	50.00	2.00%	\$ 1,659	\$ -	\$ 1,659	\$ 1,660	-\$ 1	\$ -		\$ 1,659
1805	Land	\$ 181,961	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1806	Land Rights	\$ -	\$ -							\$ -	\$ -	\$ -		\$ -
1808	Buildings	\$ 969,200	\$ -	35.45		0.00%	\$ 27,340	\$ -	\$ 27,340	\$ 27,340	-\$ 0	\$ -		\$ 27,340
1810	Leasehold Improvements	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1815	Transformer Station Equipment >50 kV	\$ 3,614,381	\$ -	33.32		0.00%	\$ 108,475	\$ -	\$ 108,475	\$ 108,470	-\$ 5	\$ -		\$ 108,475
1820	Distribution Station Equipment <50 kV	\$ 44,402	\$ 8,000	8.63		0.00%	\$ 5,145	\$ -	\$ 5,145	\$ 5,370	-\$ 225	\$ -		\$ 5,145
1825	Storage Battery Equipment	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1830	Poles, Towers & Fixtures	\$ 10,525,576	\$ 475,200	28.13	39.38	2.54%	\$ 374,176	\$ 6,034	\$ 380,210	\$ 373,400	-\$ 6,810	\$ 12,067		\$ 386,243
1835	Overhead Conductors & Devices	\$ 8,177,214	\$ 429,000	38.10	52.76	1.90%	\$ 214,625	\$ 4,066	\$ 218,691	\$ 222,760	-\$ 4,069	\$ 8,131		\$ 222,756
1840	Underground Conduit	\$ 8,530,811	\$ 364,800	37.56	49.23	2.03%	\$ 227,125	\$ 3,705	\$ 230,830	\$ 234,540	-\$ 3,710	\$ 7,410		\$ 234,535
1845	Underground Conductors & Devices	\$ 13,805,642	\$ 932,200	23.32	34.45	2.90%	\$ 592,009	\$ 13,530	\$ 605,538	\$ 619,070	-\$ 13,532	\$ 27,060		\$ 619,068
1850	Line Transformers	\$ 11,018,260	\$ 642,400	26.28	39.79	2.51%	\$ 419,264	\$ 8,072	\$ 427,336	\$ 435,410	-\$ 8,074	\$ 16,145		\$ 435,409
1855	Services (Overhead & Underground)	\$ 1,293,039	\$ 151,000	20.13	25.00	4.00%	\$ 64,234	\$ 3,020	\$ 67,254	\$ 70,270	-\$ 3,016	\$ 6,040		\$ 70,274
1860	Meters	\$ 2,917,143	\$ 88,700	7.62	20.49	4.88%	\$ 382,827	\$ 2,164	\$ 384,992	\$ 382,830	-\$ 2,162	\$ 4,329		\$ 387,156
1860	Meters (Smart Meters)	\$ 4,351,098	\$ -	12.69		0.00%	\$ 342,876	\$ -	\$ 342,876	\$ 348,790	-\$ 5,914	\$ -		\$ 342,876
1905	Land	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1908	Buildings & Fixtures	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1910	Leasehold Improvements	\$ -	\$ 27,000			0.00%	\$ -	\$ -	\$ -	\$ 5,400	-\$ 5,400	\$ -		\$ -
1915	Office Furniture & Equipment (10 years)	\$ 2,799	\$ 4,300	9.00		0.00%	\$ 311	\$ -	\$ 311	\$ 740	-\$ 429	\$ -		\$ 311
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1920	Computer Equipment - Hardware	\$ 90,579	\$ 47,400	3.00	4.00	25.00%	\$ 30,193	\$ 5,925	\$ 36,118	\$ 42,040	-\$ 5,922	\$ 11,850		\$ 42,043
1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1925	Computer Software	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1930	Transportation Equipment	\$ 796,298	\$ 175,000	6.63	13.00	7.69%	\$ 120,105	\$ 6,731	\$ 126,836	\$ 121,420	-\$ 5,416	\$ 13,462		\$ 133,567
1935	Stores Equipment	\$ -	\$ 9,500			0.00%	\$ -	\$ -	\$ -	\$ 950	-\$ 950	\$ -		\$ -
1940	Tools, Shop & Garage Equipment	\$ 70,317	\$ 15,500	5.41	10.00	10.00%	\$ 12,998	\$ 775	\$ 13,773	\$ 14,550	-\$ 777	\$ 1,550		\$ 14,548
1945	Measurement & Testing Equipment	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1950	Power Operated Equipment	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1955	Communications Equipment	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1955	Communication Equipment (Smart Meters)	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1960	Miscellaneous Equipment	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1970	Load Management Controls - Customer Premises	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1975	Load Management Controls Utility Premises	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1980	System Supervisor Equipment	\$ 500,578	\$ 56,500	16.28	20.00	5.00%	\$ 30,748	\$ 1,413	\$ 32,161	\$ 33,570	-\$ 1,409	\$ 2,825		\$ 33,573
1985	Miscellaneous Fixed Assets	\$ -	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1995	Contributions & Grants	-\$ 3,594,055	-\$ 702,000	25.68	41.50	2.41%	-\$ 139,955	-\$ 8,458	-\$ 148,413	-\$ 156,870	-\$ 8,457	-\$ 16,916		-\$ 156,871
2040	Plant Held for Future Use	-\$ 0	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
2055	Work in Progress	-\$ 0	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
etc.						0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	Total	\$ 63,687,028	\$ 2,901,500				\$ 2,909,113	\$ 64,676	\$ 2,973,789	\$ 3,022,070	-\$ 48,281.23	\$ 129,352.40	\$ -	\$ 3,038,464.97

Notes:

\$ -	\$ -	\$ -	\$ -
Less Fleet	\$ 121,420		
	\$ 2,846,953	\$ 2,900,650	\$ 53,697