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Table 1
Remotes Rate Base (in \$K)

Description	Board Approved	Test Year
	2013	2018
Gross Plant	60,084	71,866
Accumulated Depreciation	(24,740)	(31,182)
Net Plant	35,344	40,684
Cash Working Capital	5,746	3,761
Distribution Rate Base	41,090	44,445
<i>\$ Change</i>		3,335
<i>% Change</i>		8.2%

The mid-year gross plant balance reflects the capital expenditure programs forecast for the bridge and test years. These programs are described in detail in the company's written evidence and supporting schedules filed in the DSP at Exhibit B1, Tab 1, Schedule 1, Section 2.1.1. The justification for capital projects in excess of \$283K (0.5% of revenue requirement) are filed at Exhibit B1, Tab 1, Schedule 1, Appendix A.

Continuity schedules are provided in Exhibit C2, Tab 2, Schedule 1, Attachments 1 through 6.

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Table 2
Continuity of Fixed Assets Summary (in \$K)

Description	Board Approved	Historic				Bridge	Test
	2013	2013	2014	2015	2016	2017	2018
Opening Gross Asset Balance	58,973	54,790	58,905	63,601	65,373	67,532	70,664
In-Service Additions	7,486	9,203	5,970	3,278	4,656	3,606	3,197
Retirements	(5,264)	(5,088)	(1,274)	(1,506)	(1,915)	(474)	(793)
Adjustments	-	-	-	-	(582)	-	-
Closing Gross Asset Balance	61,195	58,905	63,601	65,373	67,532	70,664	73,068
Mid-Year Gross Asset Balance	60,084	56,848	61,253	64,487	66,453	69,098	71,866
<i>\$ Change (2018 Test vs. 2013 Board Approved)</i>							11,782
<i>% Change (2018 Test vs. 2013 Board Approved)</i>							19.6%

3

4 In-service additions reflect the placing in-service of Remotes' capital programs. These
 5 programs are described in detail at Exhibit B1, Tab 1, Schedule 1, Section 2.1.1.

6

7 Retirements in 2013 are higher than typical when compared to all other years mainly due
 8 to an increased volume of retirements related to engine replacements. 2013 also includes
 9 the retirement of major assets replaced during the Weagamow upgrade. The slight
 10 increase in 2016 (over 2014 and 2015) reflects the retirement of assets replaced during
 11 Fort Severn, Deer Lake, and Kasabonika Station upgrades. Retirements in 2017 and
 12 2018 are expected to decrease as fewer Station upgrades are expected to be placed into
 13 service and only one engine replacement is planned.

14

15 The nature and composition of Remotes' assets are described in detail in Exhibit B1, Tab
 16 1, Schedule 1, Section 2.1.1

1 **3.0 WORKING CAPITAL**

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3 Working capital is at 7.5% of eligible OM&A expenses per the Filing Requirements for
4 Electricity Transmission and Distribution Applications, updated July 14, 2017. A detailed
5 calculation is found in Exhibit C2, Tab 5, Schedule 1.

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Table 3

Working Capital Calculation	(in \$K)
Total Eligible OM&A Expenses	50,143
Working Capital Allowance @ 7.5%	3,761

8

INTEREST CAPITALIZED AND CAPITALIZATION OF OVERHEADS

1.0 INTEREST CAPITALIZED

Consistent with the Board’s Decision in EB-2008-0408, effective January 1, 2012, no allowance for funds used during construction (“AFUDC”) rate is specified by the Board for use by Hydro One. Hydro One was directed to base its interest capitalization rate on its embedded cost of debt used to finance capital expenditures. This is consistent with Hydro One’s adoption of United States generally accepted accounting principles (“US GAAP”) per the Board’s Decision in EB-2011-0399 and US GAAP requirements for determination of interest capitalized. The rates used in calculating capitalized interest for the bridge and test years represent the effective rate of Remotes’ forecast average debt portfolio during the year.

The interest capitalization rate/AFUDC rate for historical, bridge and test years are shown in Table 1:

**Table 1
 Interest Capitalization Rates**

Year		Interest Capitalized / AFUDC	
		Rate (%)	(in \$K)
	Board Approved 2013	4.3	266
Historical	2013	5.6	376
	2014	4.8	146
	2015	4.6	97
	2016	5.2	115
Forecast	2017	5.8	176
	2018	4.4	117

1 **2.0 CAPITALIZATION OF OVERHEADS**

2
3 Remotes capitalizes costs that are directly attributable to the acquisition and construction
4 of capital projects. Remotes also capitalizes certain overhead and indirect costs that are
5 supporting capital projects. With the Board's approval of US GAAP as the basis for
6 regulatory accounting and rate setting for Remotes and consistent with the Board's
7 Decision in EB-2012-0137, Remotes continues to capitalize attributable overhead costs
8 consistent with US GAAP.

9
10 The Remotes' overhead capitalization rate is a calculated percentage representing the
11 amount of Common Corporate Functions and Services ("CCFS") overhead costs that are
12 required to support capital projects in a given year. Specifically, this rate reflects the
13 total CCFS amounts to be capitalized as a percentage of total capital expenditures. Due to
14 the lumpiness of Remotes' capital program, CCFS amounts to be capitalized are
15 determined based a 3-year average of direct capital expenditures as a percentage of the
16 total capital and OM&A work program. The overhead capitalization rate for 2018 is
17 4.9%. Hydro One Networks in 2007 began reviewing the overhead capitalization rate on
18 a quarterly basis to determine if the rate needed to be changed to reflect in-year changes
19 in capital spending and associated support costs.

1 The following table shows capitalized overheads, and the related overhead capitalization
2 rates for the historical, bridge and test years.

3 **Table 2**

4 **Overhead Capitalization - Historical, Bridge and Test Years**

	Board Approved 2013	Historic				Bridge	Test
		2013	2014	2015	2016	2017	2018
Total capitalized overheads (in \$K)	455	320	342	556	410	562	448
Capitalized overhead rate (%)	5.5	5.5	6.0	5.9	5.6	4.9	4.9

5

HYDRO ONE REMOTE COMMUNITIES INC
Statement of Utility Rate Base
Test Year (2018)
Year Ending December 31
(in \$K)

Line No.	Particulars	2018
	<u>Electric Utility Plant</u>	
1	Gross plant at cost	\$ 71,866
2	Less: accumulated depreciation	<u>(31,182)</u>
3	Net plant in service	\$ 40,684
4	Cash working capital	\$ 3,761
5	Total rate base	<u>\$ 44,445</u>

1 **HYDRO ONE REMOTES FIXED ASSET CONTINUITY**
2 **SCHEDULES 2013 TO 2018**

- 3
- 4 Attachment 1: 2013 Fixed Asset Continuity Schedule
 - 5 Attachment 2: 2014 Fixed Asset Continuity Schedule
 - 6 Attachment 3: 2015 Fixed Asset Continuity Schedule
 - 7 Attachment 4: 2016 Fixed Asset Continuity Schedule
 - 8 Attachment 5: 2017 Fixed Asset Continuity Schedule
 - 9 Attachment 6: 2018 Fixed Asset Continuity Schedule

Appendix 2-BA
 Fixed Asset Continuity Schedule 2013

Accounting Standard USGAAP
 Year 2013

CCA Class	OEB	Description	Cost				Accumulated Depreciation					Net Book Value		
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Dep'n Study Adj	Closing Balance			
12	1611	Computer Software (Formally known as Account 1925)												
CEC	1612	Land Rights (Formally known as Account 1906)												
N/A	1615	Land	\$ 407,800	\$ -	\$ -	\$ 407,800	-\$ 407,800	\$ -	\$ -	\$ -	-\$ 407,800	\$ -	\$ -	\$ -
1	1620	Buildings & Fixtures	\$ 4,971,094	\$ 110,891	-\$ 116,529	\$ 4,965,456	-\$ 1,387,455	-\$ 124,399	\$ 116,529	-\$ 422,526	-\$ 1,817,851	\$ -	\$ -	\$ 3,147,605
17	1650	Reservoirs Dams & Water	\$ 670,778	\$ -	\$ -	\$ 670,778	-\$ 750,200	\$ -	\$ -	\$ 79,422	-\$ 670,778	\$ -	\$ -	\$ -
17	1665	Fuel Holders Produce	\$ 5,369,567	\$ 1,982,200	-\$ 550,785	\$ 6,800,982	-\$ 1,182,306	-\$ 169,359	\$ 550,785	-\$ 106,253	-\$ 907,133	\$ -	\$ -	\$ 5,893,849
17	1670	Prime Movers	\$ 14,407,210	\$ 3,190,922	-\$ 3,342,607	\$ 14,255,525	-\$ 14,087,491	-\$ 1,120,389	\$ 3,341,207	\$ 2,371,121	-\$ 9,495,552	\$ -	\$ -	\$ 4,759,973
17	1675	Generators	\$ 7,251,100	\$ 1,374,135	-\$ 844,293	\$ 7,780,942	-\$ 2,025,232	-\$ 388,504	\$ 844,293	-\$ 1,905,096	-\$ 3,474,539	\$ -	\$ -	\$ 4,306,403
17	1680	Accessory Electc Equ	\$ 1,476,018	\$ 1,017,063	-\$ 41,406	\$ 2,451,675	-\$ 329,267	-\$ 145,497	\$ 41,406	-\$ 369,586	-\$ 802,944	\$ -	\$ -	\$ 1,648,731
17	1685	Misc Power Plant Equ	\$ 3,900,267	\$ 35,011	\$ -	\$ 3,935,278	-\$ 1,886,095	-\$ 98,641	\$ -	\$ 43,345	-\$ 1,941,391	\$ -	\$ -	\$ 1,993,887
N/A	1805	Land	\$ 294,456	\$ -	\$ -	\$ 294,456	-\$ 55,912	-\$ 5,712	\$ -	-\$ 33,995	-\$ 95,619	\$ -	\$ -	\$ 198,837
CEC	1806	L&Rights	\$ 234,126	\$ -	\$ -	\$ 234,126	-\$ 68,970	-\$ 2,271	\$ -	\$ 8,335	-\$ 62,906	\$ -	\$ -	\$ 171,220
47	1808	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 2,132,794	\$ 279,003	-\$ 44,640	\$ 2,367,157	-\$ 430,375	-\$ 41,705	\$ 44,640	\$ 16,833	-\$ 410,607	\$ -	\$ -	\$ 1,956,550
47	1835	Overhead Conductors & Devices	\$ 1,553,299	\$ 118,872	-\$ 88,616	\$ 1,583,555	-\$ 416,715	-\$ 31,672	\$ 88,616	\$ 11,711	-\$ 348,060	\$ -	\$ -	\$ 1,235,495
47	1840	Underground Conduit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1845	Underground Conductors & Devices	\$ 186,177	\$ -	\$ -	\$ 186,177	-\$ 121,280	-\$ 5,641	\$ -	\$ 5,015	-\$ 121,906	\$ -	\$ -	\$ 64,271
47	1850	Line Transformers	\$ 1,833,988	\$ 94,879	-\$ 9,990	\$ 1,918,877	-\$ 514,795	-\$ 45,834	\$ 8,124	\$ 4,490	-\$ 548,015	\$ -	\$ -	\$ 1,370,862
47	1855	Services (Overhead & Underground)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1860	Meters	\$ 308,083	\$ 214,160	\$ -	\$ 522,243	-\$ 176,717	-\$ 45,472	\$ -	\$ 61,360	-\$ 160,829	\$ -	\$ -	\$ 361,414
47	1860	Meters (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 & 3	1908	Buildings & Fixtures	\$ 8,911,212	\$ 571,911	-\$ 1,766	\$ 9,481,357	-\$ 1,425,193	-\$ 180,309	\$ 1,766	\$ 126,571	-\$ 1,477,165	\$ -	\$ -	\$ 8,004,192
13	1910	Leasehold Improvements	\$ 68,062	\$ -	\$ -	\$ 68,062	-\$ 10,343	-\$ 7,677	\$ -	\$ -	-\$ 18,020	\$ -	\$ -	\$ 50,042
8	1915-A	Office Furniture & Equipment (10 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (5 & 7 years)	\$ 68,884	\$ -	-\$ 4,259	\$ 64,625	-\$ 23,348	-\$ 9,389	\$ 4,259	\$ -	-\$ 28,478	\$ -	\$ -	\$ 36,147
10	1920-A	Computer Equipment - Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	1920-B	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 75,143	\$ -	-\$ 13,960	\$ 61,183	-\$ 35,875	-\$ 13,625	\$ 13,960	\$ 1,024	-\$ 34,516	\$ -	\$ -	\$ 26,667
10	1930	Transportation Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1935	Stores Equipment	\$ 269,672	\$ -	-\$ 7,403	\$ 262,269	-\$ 118,780	-\$ 33,246	\$ 7,403	-\$ 1	-\$ 144,624	\$ -	\$ -	\$ 117,645
8	1940	Tools, Shop & Garage Equipment	\$ 39,541	\$ 21,224	\$ -	\$ 60,765	-\$ 10,480	-\$ 8,359	\$ -	-\$ 84	-\$ 18,923	\$ -	\$ -	\$ 41,842
8	1945	Measurement & Testing Equipment	\$ 53,730	\$ 57,030	\$ -	\$ 110,760	-\$ 14,688	-\$ 16,449	\$ -	-\$ 1	-\$ 31,138	\$ -	\$ -	\$ 79,622
8	1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1955	Communications Equipment	\$ 20,332	\$ -	\$ -	\$ 20,332	-\$ 30,738	-\$ 687	\$ -	\$ 4,679	-\$ 26,746	\$ -	\$ -	\$ 6,414
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ 286,351	\$ 136,214	-\$ 22,335	\$ 400,230	-\$ 97,460	-\$ 68,658	\$ 22,335	\$ 263	-\$ 143,520	\$ -	\$ -	\$ 256,710
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	A	Maj Rollup Acc Dep Suspense	\$ -	\$ -	\$ -	\$ -	-\$ 343,689	\$ -	\$ -	\$ 103,373	-\$ 240,316	\$ -	\$ -	\$ 240,316
N/A	B	Acc Dep - Contra for Group Retirement	\$ -	\$ -	\$ -	\$ -	\$ 172,061	\$ -	\$ -	\$ -	-\$ 172,061	\$ -	\$ -	\$ 172,061
N/A	C	Suspense/Conversion/Error	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	etc.													
		Total	\$ 54,789,684	\$ 9,203,515	-\$ 5,088,589	\$ 58,904,610	-\$ 25,779,143	-\$ 2,563,495	\$ 5,085,323	\$ -	-\$ 23,257,315	\$ -	\$ -	\$ 35,647,295

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
 Transportation
 Stores Equipment
Net Depreciation -\$ 2,563,495

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.
- The depreciation column (D) is not required as the relevant information will be provided in the following 2-C series of appendices.

**Appendix 2-BA
 Fixed Asset Continuity Schedule 2014**

Accounting Standard USGAAP
 Year 2014

CCA Class	OEB	Description	Cost				Accumulated Depreciation				Net Book Value	
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance		
12	1611	Computer Software (Formally known as Account 1925)										
CEC	1612	Land Rights (Formally known as Account 1906)										
N/A	1615	Land	\$ 407,800	\$ -	\$ -	\$ 407,800	-\$ 407,800	\$ -	\$ -	-\$ 407,800	\$ -	\$ -
1	1620	Buildings & Fixtures	\$ 4,965,456	\$ -	\$ -	\$ 4,965,456	-\$ 1,817,851	-\$ 123,387	\$ -	-\$ 1,941,238	\$ 3,024,218	\$ -
17	1650	Reservoirs Dams & Water	\$ 670,778	\$ -	\$ -	\$ 670,778	-\$ 670,778	\$ -	\$ -	-\$ 670,778	\$ -	\$ -
17	1665	Fuel Holders Produce	\$ 6,800,982	\$ 1,234,762	-\$ 375,944	\$ 7,659,800	-\$ 907,133	-\$ 206,904	\$ 375,944	-\$ 738,093	\$ 6,921,707	\$ -
17	1670	Prime Movers	\$ 14,255,525	\$ 1,853,579	-\$ 468,634	\$ 15,640,470	-\$ 9,495,555	-\$ 1,044,464	\$ 469,834	-\$ 10,070,185	\$ 5,570,285	\$ -
17	1675	Generators	\$ 7,780,942	\$ 618,691	-\$ 311,637	\$ 8,087,996	-\$ 3,474,539	-\$ 411,702	\$ 311,637	-\$ 3,574,604	\$ 4,513,392	\$ -
17	1680	Accessory Electc Equ	\$ 2,451,675	\$ 323,546	\$ -	\$ 2,775,221	-\$ 802,944	-\$ 142,172	\$ -	-\$ 945,116	\$ 1,830,105	\$ -
17	1685	Misc Power Plant Equ	\$ 3,935,278	\$ 273,666	-\$ 10,002	\$ 4,198,942	-\$ 1,941,391	-\$ 106,123	\$ 10,002	-\$ 2,037,512	\$ 2,161,430	\$ -
N/A	1805	Land	\$ 294,456	\$ -	\$ -	\$ 294,456	-\$ 95,619	-\$ 5,712	\$ -	-\$ 101,331	\$ 193,125	\$ -
CEC	1806	L&Rights	\$ 234,126	\$ -	\$ -	\$ 234,126	-\$ 62,906	-\$ 2,271	\$ -	-\$ 65,177	\$ 168,949	\$ -
47	1808	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 2,367,157	\$ 455,279	-\$ 3,607	\$ 2,818,829	-\$ 410,607	-\$ 48,533	\$ 3,607	-\$ 455,533	\$ 2,363,296	\$ -
47	1835	Overhead Conductors & Devices	\$ 1,583,555	\$ 259,132	-\$ 1,721	\$ 1,840,966	-\$ 348,060	-\$ 34,026	\$ 1,721	-\$ 380,365	\$ 1,460,601	\$ -
47	1840	Underground Conduit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1845	Underground Conductors & Devices	\$ 186,177	\$ 106,185	\$ -	\$ 292,362	-\$ 121,906	-\$ 7,444	\$ -	-\$ 129,350	\$ 163,012	\$ -
47	1850	Line Transformers	\$ 1,918,877	\$ 201,371	-\$ 31,885	\$ 2,088,363	-\$ 548,015	-\$ 49,593	\$ 20,545	-\$ 577,063	\$ 1,511,300	\$ -
47	1855	Services (Overhead & Underground)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1860	Meters	\$ 522,243	\$ 40,166	\$ -	\$ 562,409	-\$ 160,829	-\$ 35,721	\$ -	-\$ 196,550	\$ 365,859	\$ -
47	1860	Meters (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 & 3	1908	Buildings & Fixtures	\$ 9,481,357	\$ 368,887	\$ -	\$ 9,850,244	-\$ 1,477,165	-\$ 189,482	\$ -	-\$ 1,666,647	\$ 8,183,597	\$ -
13	1910	Leasehold Improvements	\$ 68,062	\$ 47,121	\$ -	\$ 115,183	-\$ 18,020	-\$ 7,677	\$ -	-\$ 25,697	\$ 89,486	\$ -
8	1915-A	Office Furniture & Equipment (10 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (5 & 7 years)	\$ 64,625	\$ 21,700	\$ -	\$ 86,325	-\$ 28,478	-\$ 10,004	\$ -	-\$ 38,482	\$ 47,843	\$ -
10	1920-A	Computer Equipment - Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	1920-B	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 61,183	\$ -	-\$ 3,861	\$ 57,322	-\$ 34,516	-\$ 11,849	\$ 3,861	-\$ 42,504	\$ 14,818	\$ -
10	1930	Transportation Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1935	Stores Equipment	\$ 262,269	\$ -	-\$ 60,989	\$ 201,280	-\$ 144,624	-\$ 28,971	\$ 60,989	-\$ 112,606	\$ 88,674	\$ -
8	1940	Tools, Shop & Garage Equipment	\$ 60,765	\$ 26,784	\$ -	\$ 87,549	-\$ 18,923	-\$ 12,360	\$ -	-\$ 31,283	\$ 56,266	\$ -
8	1945	Measurement & Testing Equipment	\$ 110,760	\$ 19,962	-\$ 5,287	\$ 125,435	-\$ 31,138	-\$ 23,619	\$ 5,287	-\$ 49,470	\$ 75,965	\$ -
8	1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1955	Communications Equipment	\$ 20,332	\$ -	\$ -	\$ 20,332	-\$ 26,746	-\$ 687	\$ -	-\$ 27,433	\$ 7,101	\$ -
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ 400,230	\$ 118,868	\$ -	\$ 519,098	-\$ 143,520	-\$ 91,350	\$ -	-\$ 234,870	\$ 284,228	\$ -
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	A	Maj Rollup Acc Dep Suspense	\$ -	\$ -	\$ -	\$ -	-\$ 240,316	\$ -	\$ -	-\$ 240,316	-\$ 240,316	\$ -
N/A	B	Acc Dep - Contra for Group Retirement	\$ -	\$ -	\$ -	\$ -	\$ 172,061	\$ -	\$ -	\$ 172,061	\$ 172,061	\$ -
N/A	C	Suspense/Conversion/Error	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	etc.											
-												
-												
-		Total	\$ 58,904,610	\$ 5,969,699	-\$ 1,273,567	\$ 63,600,742	-\$ 23,257,318	-\$ 2,594,051	\$ 1,263,427	-\$ 24,587,942	\$ 39,012,800	

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
 Transportation
 Stores Equipment
Net Depreciation -\$ 2,594,051

- Notes:**
- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
 - The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
 - The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.
 - The depreciation column (D) is not required as the relevant information will be provided in the following 2-C series of appendices.

**Appendix 2-BA
 Fixed Asset Continuity Schedule 2015**

Accounting Standard USGAAP
 Year 2015

CCA Class	OEB	Description	Cost				Accumulated Depreciation				Net Book Value	
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance		
12	1611	Computer Software (Formally known as Account 1925)										
CEC	1612	Land Rights (Formally known as Account 1906)										
N/A	1615	Land	\$ 407,800	\$ -	\$ -	\$ 407,800	-\$ 407,800	\$ -	\$ -	-\$ 407,800	\$ -	\$ -
1	1620	Buildings & Fixtures	\$ 4,965,456	\$ 385,060	\$ -	\$ 5,350,516	-\$ 1,941,238	-\$ 132,687	\$ -	-\$ 2,073,925	\$ 3,276,591	\$ 3,276,591
17	1650	Reservoirs Dams & Water	\$ 670,778	\$ -	\$ -	\$ 670,778	-\$ 670,778	\$ -	\$ -	-\$ 670,778	\$ -	\$ -
17	1665	Fuel Holders Produce	\$ 7,659,800	\$ -	-\$ 11,643	\$ 7,648,157	-\$ 738,093	-\$ 212,150	\$ 11,643	-\$ 938,600	\$ 6,709,557	\$ 6,709,557
17	1670	Prime Movers	\$ 15,640,470	\$ 973,391	-\$ 704,713	\$ 15,909,148	-\$ 10,070,185	-\$ 1,070,467	\$ 704,913	-\$ 10,435,739	\$ 5,473,409	\$ 5,473,409
17	1675	Generators	\$ 8,087,996	\$ 822,035	-\$ 614,528	\$ 8,295,503	-\$ 3,574,604	-\$ 421,061	\$ 614,528	-\$ 3,381,137	\$ 4,914,366	\$ 4,914,366
17	1680	Accessory Electc Equ	\$ 2,775,221	\$ 95	\$ -	\$ 2,775,316	-\$ 945,116	-\$ 150,977	\$ -	-\$ 1,096,093	\$ 1,679,223	\$ 1,679,223
17	1685	Misc Power Plant Equ	\$ 4,198,942	\$ 4,560	\$ -	\$ 4,203,502	-\$ 2,037,512	-\$ 109,075	\$ -	-\$ 2,146,587	\$ 2,056,915	\$ 2,056,915
N/A	1805	Land	\$ 294,456	\$ -	\$ -	\$ 294,456	-\$ 101,331	-\$ 5,712	\$ -	-\$ 107,043	\$ 187,413	\$ 187,413
CEC	1806	L&Rights	\$ 234,126	\$ -	\$ -	\$ 234,126	-\$ 65,177	-\$ 2,271	\$ -	-\$ 67,448	\$ 166,678	\$ 166,678
47	1808	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 2,818,829	\$ 79,105	-\$ 62,309	\$ 2,835,625	-\$ 455,533	-\$ 50,610	\$ 35,759	-\$ 470,384	\$ 2,365,241	\$ 2,365,241
47	1835	Overhead Conductors & Devices	\$ 1,840,966	\$ 139,846	\$ 50,208	\$ 2,031,020	-\$ 380,365	-\$ 37,146	\$ 2,891	-\$ 414,620	\$ 1,616,400	\$ 1,616,400
47	1840	Underground Conduit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1845	Underground Conductors & Devices	\$ 292,362	\$ -	\$ -	\$ 292,362	-\$ 129,350	-\$ 7,701	\$ -	-\$ 137,051	\$ 155,311	\$ 155,311
47	1850	Line Transformers	\$ 2,088,363	\$ 120,118	-\$ 38,042	\$ 2,170,439	-\$ 577,063	-\$ 51,922	\$ 11,403	-\$ 617,582	\$ 1,552,857	\$ 1,552,857
47	1855	Services (Overhead & Underground)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1860	Meters	\$ 562,409	\$ 33,655	\$ -	\$ 596,064	-\$ 196,550	-\$ 38,233	\$ -	-\$ 234,783	\$ 361,281	\$ 361,281
47	1860	Meters (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 & 3	1908	Buildings & Fixtures	\$ 9,850,244	\$ 437,828	\$ -	\$ 10,288,072	-\$ 1,666,647	-\$ 200,421	\$ -	-\$ 1,867,068	\$ 8,421,004	\$ 8,421,004
13	1910	Leasehold Improvements	\$ 115,183	\$ -	\$ -	\$ 115,183	-\$ 25,697	-\$ 15,650	\$ -	-\$ 41,347	\$ 73,836	\$ 73,836
8	1915-A	Office Furniture & Equipment (10 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (5 & 7 years)	\$ 86,325	\$ -	-\$ 10,900	\$ 75,425	-\$ 38,482	-\$ 10,775	\$ 10,900	-\$ 38,357	\$ 37,068	\$ 37,068
10	1920-A	Computer Equipment - Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	1920-B	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 57,322	\$ -	-\$ 5,504	\$ 51,818	-\$ 42,504	-\$ 9,497	\$ 5,504	-\$ 46,497	\$ 5,321	\$ 5,321
10	1930	Transportation Equipment	\$ -	\$ 3,488	-\$ 3,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1935	Stores Equipment	\$ 201,280	\$ -	-\$ 45,357	\$ 155,923	-\$ 112,606	-\$ 22,325	\$ 45,357	-\$ 89,574	\$ 66,349	\$ 66,349
8	1940	Tools, Shop & Garage Equipment	\$ 87,549	\$ 4,329	-\$ 3,039	\$ 88,839	-\$ 31,283	-\$ 14,446	\$ 3,039	-\$ 42,690	\$ 46,149	\$ 46,149
8	1945	Measurement & Testing Equipment	\$ 125,435	\$ 9,735	-\$ 8,717	\$ 126,453	-\$ 49,470	-\$ 25,189	\$ 8,717	-\$ 65,942	\$ 60,511	\$ 60,511
8	1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1955	Communications Equipment	\$ 20,332	\$ -	\$ -	\$ 20,332	-\$ 27,433	-\$ 687	\$ -	-\$ 28,120	-\$ 7,788	-\$ 7,788
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ 519,098	\$ 264,539	-\$ 47,778	\$ 735,859	-\$ 234,870	-\$ 122,464	\$ 51,266	-\$ 306,068	\$ 429,791	\$ 429,791
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	A	Maj Rollup Acc Dep Suspense	\$ -	\$ -	\$ -	\$ -	-\$ 240,316	\$ -	\$ -	-\$ 240,316	-\$ 240,316	-\$ 240,316
N/A	B	Acc Dep - Contra for Group Retirement	\$ -	\$ -	\$ -	\$ -	\$ 172,061	\$ -	\$ -	\$ 172,061	\$ 172,061	\$ 172,061
N/A	C	Suspense/Conversion/Error	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	etc.											
-		Total	\$ 63,600,742	\$ 3,277,784	-\$ 1,505,810	\$ 65,372,716	-\$ 24,587,942	-\$ 2,711,466	\$ 1,505,920	-\$ 25,793,488	\$ 39,579,228	\$ 39,579,228

Less: Fully Allocated Depreciation
 Transportation
 Stores Equipment
Net Depreciation -\$ 2,711,466

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.
- The depreciation column (D) is not required as the relevant information will be provided in the following 2-C series of appendices.

**Appendix 2-BA
 Fixed Asset Continuity Schedule 2016**

Accounting Standard USGAAP
 Year 2016

CCA Class	OEB	Description	Cost					Accumulated Depreciation				Net Book Value		
			Opening Balance	Additions	Disposals	Other	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance			
12	1611	Computer Software (Formally known as Account 1925)												
CEC	1612	Land Rights (Formally known as Account 1906)												
N/A	1615	Land	\$ 407,800	\$ -	\$ -	\$ -	\$ -	\$ 407,800	-\$ 407,800	\$ -	\$ -	-\$ 407,800	\$ -	\$ -
1	1620	Buildings & Fixtures	\$ 5,350,516	\$ 211,340	\$ -	\$ -	\$ -	\$ 5,561,856	-\$ 2,073,925	-\$ 137,030	\$ -	-\$ 2,210,955	\$ 3,350,901	\$ 3,350,901
17	1650	Reservoirs Dams & Water	\$ 670,778	\$ -	\$ -	\$ -	\$ -	\$ 670,778	-\$ 670,778	\$ -	\$ -	-\$ 670,778	\$ -	\$ -
17	1665	Fuel Holders Produce	\$ 7,648,157	\$ -	-\$ 295,591	\$ -	\$ -	\$ 7,352,566	-\$ 938,600	-\$ 207,882	\$ 295,591	-\$ 850,891	\$ 6,501,675	\$ 6,501,675
17	1670	Prime Movers	\$ 15,909,148	\$ 2,150,627	-\$ 1,157,937	-\$ 436,500	\$ -	\$ 16,465,338	-\$ 10,435,739	-\$ 1,079,006	\$ 1,157,937	-\$ 10,356,808	\$ 6,108,530	\$ 6,108,530
17	1675	Generators	\$ 8,295,503	\$ 716,876	-\$ 310,049	-\$ 145,500	\$ -	\$ 8,556,830	-\$ 3,381,137	-\$ 420,843	\$ 310,049	-\$ 3,491,931	\$ 5,064,899	\$ 5,064,899
17	1680	Accessory Electc Equ	\$ 2,775,316	\$ -	\$ -	\$ -	\$ -	\$ 2,775,316	-\$ 1,096,093	-\$ 150,977	\$ -	-\$ 1,247,070	\$ 1,528,246	\$ 1,528,246
17	1685	Misc Power Plant Equ	\$ 4,203,502	\$ -	\$ -	\$ -	\$ -	\$ 4,203,502	-\$ 2,146,587	-\$ 109,075	\$ -	-\$ 2,255,662	\$ 1,947,840	\$ 1,947,840
N/A	1805	Land	\$ 294,456	\$ -	\$ -	\$ -	\$ -	\$ 294,456	-\$ 107,043	-\$ 5,712	\$ -	-\$ 112,755	\$ 181,701	\$ 181,701
CEC	1806	L&Rights	\$ 234,126	\$ -	\$ -	\$ -	\$ -	\$ 234,126	-\$ 67,448	-\$ 2,271	\$ -	-\$ 69,719	\$ 164,407	\$ 164,407
47	1808	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 2,835,625	\$ 293,078	-\$ 607	\$ -	\$ -	\$ 3,128,096	-\$ 470,384	-\$ 53,920	\$ 607	-\$ 523,697	\$ 2,604,399	\$ 2,604,399
47	1835	Overhead Conductors & Devices	\$ 2,031,020	\$ 223,571	-\$ 458	\$ -	\$ -	\$ 2,254,133	-\$ 414,620	-\$ 42,713	\$ 458	-\$ 456,875	\$ 1,797,258	\$ 1,797,258
47	1840	Underground Conduit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1845	Underground Conductors & Devices	\$ 292,362	\$ -	\$ -	\$ -	\$ -	\$ 292,362	-\$ 137,051	-\$ 7,701	\$ -	-\$ 144,752	\$ 147,610	\$ 147,610
47	1850	Line Transformers	\$ 2,170,439	\$ 75,044	-\$ 2,476	\$ -	\$ -	\$ 2,243,007	-\$ 617,582	-\$ 53,207	\$ 2,132	-\$ 668,657	\$ 1,574,350	\$ 1,574,350
47	1855	Services (Overhead & Underground)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1860	Meters	\$ 596,064	\$ 74,092	-\$ 18,593	\$ -	\$ -	\$ 651,563	-\$ 234,783	-\$ 41,563	\$ 18,593	-\$ 257,753	\$ 393,810	\$ 393,810
47	1860	Meters (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 & 3	1908	Buildings & Fixtures	\$ 10,288,072	\$ 801,442	\$ -	\$ -	\$ -	\$ 11,089,514	-\$ 1,867,068	-\$ 209,500	\$ -	-\$ 2,076,568	\$ 9,012,946	\$ 9,012,946
13	1910	Leasehold Improvements	\$ 115,183	\$ -	\$ -	\$ -	\$ -	\$ 115,183	-\$ 41,347	-\$ 12,993	\$ -	-\$ 54,340	\$ 60,843	\$ 60,843
8	1915-A	Office Furniture & Equipment (10 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (5 & 7 years)	\$ 75,425	\$ -	\$ -	\$ -	\$ -	\$ 75,425	-\$ 38,357	-\$ 10,775	\$ -	-\$ 49,132	\$ 26,293	\$ 26,293
10	1920-A	Computer Equipment - Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	1920-B	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 51,818	\$ -	-\$ 24,104	\$ -	\$ -	\$ 27,714	-\$ 46,497	-\$ 4,083	\$ 24,104	-\$ 26,476	\$ 1,238	\$ 1,238
10	1930	Transportation Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1935	Stores Equipment	\$ 155,923	\$ -	-\$ 10,346	\$ -	\$ -	\$ 145,577	-\$ 89,574	-\$ 18,844	\$ 10,346	-\$ 98,072	\$ 47,505	\$ 47,505
8	1940	Tools, Shop & Garage Equipment	\$ 88,839	\$ 36,445	-\$ 3,039	\$ -	\$ -	\$ 122,245	-\$ 42,690	-\$ 17,337	\$ 3,039	-\$ 56,988	\$ 65,257	\$ 65,257
8	1945	Measurement & Testing Equipment	\$ 126,453	\$ -	-\$ 4,566	\$ -	\$ -	\$ 121,887	-\$ 65,942	-\$ 23,962	\$ 4,566	-\$ 85,338	\$ 36,549	\$ 36,549
8	1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1955	Communications Equipment	\$ 20,332	\$ -	\$ -	\$ -	\$ -	\$ 20,332	-\$ 28,120	-\$ 687	\$ -	-\$ 28,807	-\$ 8,475	-\$ 8,475
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ 735,859	\$ 73,742	-\$ 86,924	\$ -	\$ -	\$ 722,677	-\$ 306,068	-\$ 141,025	\$ 86,924	-\$ 360,169	\$ 362,508	\$ 362,508
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	A	Maj Rollup Acc Dep Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 240,316	\$ -	\$ -	-\$ 240,316	-\$ 240,316	-\$ 240,316
N/A	B	Acc Dep - Contra for Group Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172,061	\$ -	\$ -	\$ 172,061	\$ 172,061	\$ 172,061
N/A	C	Suspense/Conversion/Error	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	etc.													
-														
-		Total	\$ 65,372,716	\$ 4,656,257	-\$ 1,914,690	-\$ 582,000	\$ 67,532,283	-\$ 25,793,488	-\$ 2,751,106	\$ 1,914,346	-\$ 26,630,248	\$ 40,902,035	\$ 40,902,035	\$ 40,902,035

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
 Transportation
 Stores Equipment
Net Depreciation -\$ 2,751,106

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.
- The depreciation column (D) is not required as the relevant information will be provided in the following 2-C series of appendices.

**Appendix 2-BA
 Fixed Asset Continuity Schedule 2017**

Accounting Standard USGAAP
 Year 2017

CCA Class	OEB	Description	Cost				Accumulated Depreciation				Net Book Value	
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance		
12	1611	Computer Software (Formally known as Account 1925)										
CEC	1612	Land Rights (Formally known as Account 1906)										
N/A	1615	Land	\$ 407,800	\$ -	\$ -	\$ 407,800	-\$ 407,800	\$ -	\$ -	-\$ 407,800	\$ -	\$ -
1	1620	Buildings & Fixtures	\$ 5,561,856	\$ 13,760	\$ -	\$ 5,575,616	-\$ 2,210,955	-\$ 140,158	\$ -	-\$ 2,351,113	\$ 3,224,503	\$ 3,224,503
17	1650	Reservoirs Dams & Water	\$ 670,778	\$ 206,000	\$ -	\$ 876,778	-\$ 670,778	-\$ 29,429	\$ -	-\$ 700,207	\$ 176,571	\$ 176,571
17	1665	Fuel Holders Produce	\$ 7,352,566	\$ 663,960	\$ -	\$ 8,016,526	-\$ 850,891	-\$ 212,862	\$ -	-\$ 1,063,753	\$ 6,952,773	\$ 6,952,773
17	1670	Prime Movers	\$ 16,465,338	\$ 293,963	-\$ 117,985	\$ 16,641,316	-\$ 10,356,808	-\$ 1,145,586	\$ 117,585	-\$ 11,384,809	\$ 5,256,507	\$ 5,256,507
17	1675	Generators	\$ 8,556,830	\$ 139,268	-\$ 48,744	\$ 8,647,354	-\$ 3,491,931	-\$ 402,004	\$ 48,744	-\$ 3,845,191	\$ 4,802,163	\$ 4,802,163
17	1680	Accessory Electc Equ	\$ 2,775,316	\$ 275,300	\$ -	\$ 3,050,616	-\$ 1,247,070	-\$ 158,465	\$ -	-\$ 1,405,535	\$ 1,645,081	\$ 1,645,081
17	1685	Misc Power Plant Equ	\$ 4,203,502	\$ 244,400	\$ -	\$ 4,447,902	-\$ 2,255,662	-\$ 131,722	\$ -	-\$ 2,387,384	\$ 2,060,518	\$ 2,060,518
N/A	1805	Land	\$ 294,456	\$ -	\$ -	\$ 294,456	-\$ 112,755	-\$ 5,712	\$ -	-\$ 118,467	\$ 175,989	\$ 175,989
14.1	1806	L&Rights	\$ 234,126	\$ -	\$ -	\$ 234,126	-\$ 69,719	-\$ 2,271	\$ -	-\$ 71,990	\$ 162,136	\$ 162,136
47	1808	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 3,128,096	\$ 331,289	-\$ 19,877	\$ 3,439,508	-\$ 523,697	-\$ 58,452	\$ 19,877	-\$ 562,272	\$ 2,877,236	\$ 2,877,236
47	1835	Overhead Conductors & Devices	\$ 2,254,133	\$ 236,538	-\$ 37,846	\$ 2,452,825	-\$ 456,875	-\$ 45,582	\$ 37,846	-\$ 464,611	\$ 1,988,214	\$ 1,988,214
47	1840	Underground Conduit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1845	Underground Conductors & Devices	\$ 292,362	\$ -	\$ -	\$ 292,362	-\$ 144,752	-\$ 7,701	\$ -	-\$ 152,453	\$ 139,909	\$ 139,909
47	1850	Line Transformers	\$ 2,243,007	\$ 152,081	-\$ 9,125	\$ 2,385,963	-\$ 668,657	-\$ 55,779	\$ 9,125	-\$ 715,311	\$ 1,670,652	\$ 1,670,652
47	1855	Services (Overhead & Underground)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1860	Meters	\$ 651,563	\$ 56,487	-\$ 3,389	\$ 704,661	-\$ 257,753	-\$ 43,756	\$ 3,389	-\$ 298,120	\$ 406,541	\$ 406,541
47	1860	Meters (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 & 3	1908	Buildings & Fixtures	\$ 11,089,514	\$ 818,452	\$ -	\$ 11,907,966	-\$ 2,076,568	-\$ 225,375	\$ -	-\$ 2,301,943	\$ 9,606,023	\$ 9,606,023
13	1910	Leasehold Improvements	\$ 115,183	\$ -	\$ -	\$ 115,183	-\$ 54,340	-\$ 12,993	\$ -	-\$ 67,333	\$ 47,850	\$ 47,850
8	1915-A	Office Furniture & Equipment (10 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (5 & 7 years)	\$ 75,425	\$ 17,500	-\$ 23,956	\$ 68,969	-\$ 49,132	-\$ 8,998	\$ 23,956	-\$ 34,174	\$ 34,795	\$ 34,795
10	1920-A	Computer Equipment - Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	1920-B	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 27,714	\$ 8,750	-\$ 15,334	\$ 21,130	-\$ 26,476	-\$ 1,238	\$ 15,334	-\$ 12,380	\$ 8,750	\$ 8,750
10	1930	Transportation Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1935	Stores Equipment	\$ 145,577	\$ 26,250	-\$ 5,417	\$ 166,410	-\$ 98,072	-\$ 17,859	\$ 5,417	-\$ 110,514	\$ 55,896	\$ 55,896
8	1940	Tools, Shop & Garage Equipment	\$ 122,245	\$ -	-\$ 25,809	\$ 96,436	-\$ 56,988	-\$ 17,544	\$ 25,809	-\$ 48,723	\$ 47,713	\$ 47,713
8	1945	Measurement & Testing Equipment	\$ 121,887	\$ 21,000	-\$ 35,160	\$ 107,727	-\$ 85,338	-\$ 21,634	\$ 35,160	-\$ 71,812	\$ 35,915	\$ 35,915
8	1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1955	Communications Equipment	\$ 20,332	\$ -	\$ -	\$ 20,332	-\$ 28,807	-\$ 687	\$ -	-\$ 29,494	-\$ 9,162	-\$ 9,162
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ 722,677	\$ 101,500	-\$ 131,671	\$ 692,506	-\$ 360,169	-\$ 131,056	\$ 131,671	-\$ 359,554	\$ 332,952	\$ 332,952
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	A	Maj Rollup Acc Dep Suspense	\$ -	\$ -	\$ -	\$ -	-\$ 240,316	\$ -	\$ -	-\$ 240,316	-\$ 240,316	-\$ 240,316
N/A	B	Acc Dep - Contra for Group Retirement	\$ -	\$ -	\$ -	\$ -	\$ 172,061	\$ -	\$ -	\$ 172,061	\$ 172,061	\$ 172,061
N/A	C	Suspense/Conversion/Error	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	etc.											
-												
-		Total	\$ 67,532,283	\$ 3,606,498	-\$ 474,313	\$ 70,664,468	-\$ 26,630,248	-\$ 2,876,863	\$ 473,913	-\$ 29,033,198	\$ 41,631,270	\$ 41,631,270

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
 Transportation
 Stores Equipment
Net Depreciation -\$ 2,876,863

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.
- The depreciation column (D) is not required as the relevant information will be provided in the following 2-C series of appendices.

Appendix 2-BA
Fixed Asset Continuity Schedule 2018

Accounting Standard USGAAP
 Year 2018

CCA Class	OEB	Description	Cost				Accumulated Depreciation				Net Book Value	
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance		
12	1611	Computer Software (Formally known as Account 1925)										
CEC	1612	Land Rights (Formally known as Account 1906)										
N/A	1615	Land	\$ 407,800	\$ -	\$ -	\$ 407,800	-\$ 407,800	\$ -	\$ -	-\$ 407,800	\$ -	\$ -
1	1620	Buildings & Fixtures	\$ 5,575,616	\$ 17,280	\$ -	\$ 5,592,896	-\$ 2,351,113	-\$ 140,590	\$ -	-\$ 2,491,703	\$ 3,101,193	\$ 3,101,193
17	1650	Reservoirs Dams & Water	\$ 876,778	\$ -	\$ -	\$ 876,778	-\$ 700,207	-\$ 29,429	\$ -	-\$ 729,636	\$ 147,142	\$ 147,142
17	1665	Fuel Holders Produce	\$ 8,016,526	\$ 103,680	\$ -	\$ 8,120,206	-\$ 1,063,753	-\$ 223,494	\$ -	-\$ 1,287,247	\$ 6,832,959	\$ 6,832,959
17	1670	Prime Movers	\$ 16,641,316	\$ 972,469	-\$ 388,868	\$ 17,224,917	-\$ 11,384,809	-\$ 1,143,573	\$ 388,868	-\$ 12,139,514	\$ 5,085,403	\$ 5,085,403
17	1675	Generators	\$ 8,647,354	\$ 375,896	-\$ 131,564	\$ 8,891,686	-\$ 3,845,191	-\$ 443,590	\$ 131,564	-\$ 4,157,217	\$ 4,734,469	\$ 4,734,469
17	1680	Accessory Electc Equ	\$ 3,050,616	\$ 545,400	\$ -	\$ 3,596,016	-\$ 1,405,535	-\$ 180,788	\$ -	-\$ 1,586,323	\$ 2,009,693	\$ 2,009,693
17	1685	Misc Power Plant Equ	\$ 4,447,902	\$ 86,400	\$ -	\$ 4,534,302	-\$ 2,387,384	-\$ 135,336	\$ -	-\$ 2,522,720	\$ 2,011,582	\$ 2,011,582
N/A	1805	Land	\$ 294,456	\$ -	\$ -	\$ 294,456	-\$ 118,467	-\$ 5,712	\$ -	-\$ 124,179	\$ 170,277	\$ 170,277
14.1	1806	L&Rights	\$ 234,126	\$ -	\$ -	\$ 234,126	-\$ 71,990	-\$ 2,271	\$ -	-\$ 74,261	\$ 159,865	\$ 159,865
47	1808	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 3,439,508	\$ 205,620	-\$ 12,337	\$ 3,632,791	-\$ 562,272	-\$ 63,120	\$ 12,337	-\$ 613,055	\$ 3,019,736	\$ 3,019,736
47	1835	Overhead Conductors & Devices	\$ 2,452,825	\$ 143,934	-\$ 23,029	\$ 2,573,730	-\$ 464,611	-\$ 49,044	\$ 23,029	-\$ 490,626	\$ 2,083,104	\$ 2,083,104
47	1840	Underground Conduit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1845	Underground Conductors & Devices	\$ 292,362	\$ -	\$ -	\$ 292,362	-\$ 152,453	-\$ 7,701	\$ -	-\$ 160,154	\$ 132,208	\$ 132,208
47	1850	Line Transformers	\$ 2,385,963	\$ 112,726	-\$ 6,764	\$ 2,491,925	-\$ 715,311	-\$ 58,888	\$ 6,764	-\$ 767,435	\$ 1,724,490	\$ 1,724,490
47	1855	Services (Overhead & Underground)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1860	Meters	\$ 704,661	\$ 51,040	-\$ 3,062	\$ 752,639	-\$ 298,120	-\$ 47,046	\$ 3,062	-\$ 342,104	\$ 410,535	\$ 410,535
47	1860	Meters (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 & 3	1908	Buildings & Fixtures	\$ 11,907,966	\$ 407,100	\$ -	\$ 12,315,066	-\$ 2,301,943	-\$ 237,386	\$ -	-\$ 2,539,329	\$ 9,775,737	\$ 9,775,737
13	1910	Leasehold Improvements	\$ 115,183	\$ -	\$ -	\$ 115,183	-\$ 67,333	-\$ 12,993	\$ -	-\$ 80,326	\$ 34,857	\$ 34,857
8	1915-A	Office Furniture & Equipment (10 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1915	Office Furniture & Equipment (5 & 7 years)	\$ 68,969	\$ 17,500	\$ -	\$ 86,469	-\$ 34,174	-\$ 7,646	\$ -	-\$ 41,820	\$ 44,649	\$ 44,649
10	1920-A	Computer Equipment - Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45.0	1920-B	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ 21,130	\$ 8,750	-\$ 12,381	\$ 17,499	-\$ 12,380	\$ -	\$ 12,381	\$ 1	\$ 17,500	\$ 17,500
10	1930	Transportation Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1935	Stores Equipment	\$ 166,410	\$ 26,250	-\$ 13,761	\$ 178,899	-\$ 110,514	-\$ 16,838	\$ 13,761	-\$ 113,591	\$ 65,308	\$ 65,308
8	1940	Tools, Shop & Garage Equipment	\$ 96,436	\$ -	-\$ 7,654	\$ 88,782	-\$ 48,723	-\$ 14,625	\$ 7,654	-\$ 55,694	\$ 33,088	\$ 33,088
8	1945	Measurement & Testing Equipment	\$ 107,727	\$ 21,000	-\$ 57,030	\$ 71,697	-\$ 71,812	-\$ 14,917	\$ 57,030	-\$ 29,699	\$ 41,998	\$ 41,998
8	1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1955	Communications Equipment	\$ 20,332	\$ -	\$ -	\$ 20,332	-\$ 29,494	-\$ 687	\$ -	-\$ 30,181	-\$ 9,849	-\$ 9,849
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ 692,506	\$ 101,500	-\$ 136,214	\$ 657,792	-\$ 359,554	-\$ 105,872	\$ 136,214	-\$ 329,212	\$ 328,580	\$ 328,580
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1985	Miscellaneous Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	A	Maj Rollup Acc Dep Suspense	\$ -	\$ -	\$ -	\$ -	-\$ 240,316	\$ -	\$ -	-\$ 240,316	\$ 240,316	\$ 240,316
N/A	B	Acc Dep - Contra for Group Retirement	\$ -	\$ -	\$ -	\$ -	\$ 172,061	\$ -	\$ -	\$ 172,061	\$ 172,061	\$ 172,061
N/A	C	Suspense/Conversion/Error	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	etc.											
-												
-												
-		Total	\$ 70,664,468	\$ 3,196,545	-\$ 792,664	\$ 73,068,349	-\$ 29,033,198	-\$ 2,941,546	\$ 792,664	-\$ 31,182,080	\$ 41,886,269	\$ 41,886,269

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
 Transportation
 Stores Equipment
Net Depreciation -\$ 2,941,546

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.
- The depreciation column (D) is not required as the relevant information will be provided in the following 2-C series of appendices.

**Appendix 2-AA
Capital Projects Table 2013 to 2018**

Filed: 2017-08-28
EB-2017-0051
Exhibit C2
Tab 2
Schedule 2
Page 1 of 3

Projects	2013	2014	2015	2016	2017 Bridge Year	2018 Test Year
Reporting Basis	USGAAP	USGAAP	USGAAP	USGAAP	USGAAP	USGAAP
SYSTEM ACCESS						
New Customer Connections & Service Upgrades						
New Customer Connections & Service Upgrades	476,769	437,463	559,417	342,050	629,000	658,000
Contributions and Removals	-366,714	-432,709	-554,582	-319,848	-629,000	-658,000
New Customer Connections & Service Upgrades Sub-total	110,055	4,754	4,835	22,203	0	0
Service Cancellations						
Service Cancellations	69,159	85,619	132,573	87,225	141,000	148,000
Removals	-69,159	-85,619	-132,573	-87,225	-141,000	-148,000
Service Cancellations Sub-Total	0	0	0	0	0	0
Fixed Price Layouts						
Fixed Price Layouts	51,416	81,995	107,914	104,411	102,000	106,000
Contributions and Removals	-38,562	-55,984	-70,342	-56,701	-102,000	-106,000
Fixed Price Layouts Sub-Total	12,855	26,011	37,572	47,710	0	0
SYSTEM ACCESS Sub-Total	122,909	30,765	42,407	69,913	0	0
SYSTEM RENEWAL						
Distribution						
Distribution System Improvements	1,217,313	542,615	583,521	817,470	610,000	636,000
Contributions and Removals	-520,333	-202,504	-125,943	-125,856	-207,200	-216,320
Distribution Sub-Total	696,980	340,111	457,578	691,615	402,800	419,680
Metering & Minor Storm Damage						
Metering & Minor Storm Damage	71,797	174,012	97,563	77,201	112,000	116,000
Removals	-8,461	-20,634	-11,447	-9,102	-13,440	-13,920
Metering & Minor Storm Damage Sub-Total	63,336	153,378	86,116	68,100	98,560	102,080
Damage Claims & Small External Demand Requests						
Damage Claims & Small External Demand Requests	6,642	17,746	0	0	20,000	20,000
Contributions and Removals	-6,642	-11,663	0	0	-20,000	-20,000
Damage Claims & Small External Demand Requests Sub-Total	0	6,082	0	0	0	0
Return Used Transformers to Inventory						
Return Used Transformers to Inventory	-4,459	4,459	0	0	0	0
Return Used Transformers to Inventory Sub-Total	-4,459	4,459	0	0	0	0
Generation						
Engine Replacements						
Engine Replacements	0	0	0	0	0	767,000
Big Trout A Replacement	0	0	0	0	0	0
Big Trout B Replacement	86,957	0	0	0	0	0
Bearskin Replacement	4,499	31,592	54,338	886,961	0	0
Bisco Replacement	367,075	0	0	0	0	0
Deer Lake Replacements	159,521	0	0	902,931	0	0
Fort Severn Replacements	0	13,521	-204,952	0	0	0
Hillsport Replacements	152,749	0	0	0	0	0
Lansdowne Replacements	9,438	1,483,547	233,357	0	0	0

Marten Falls Replacements	3,570	8,962	8,602	-214,285	0	0
Oba Replacement	481,906	0	0	0	0	0
Sachigo Replacement	709,387	50,898	0	0	0	0
Sandy Lake Replacements	16,032	1,630	0	0	0	0
Wapakeka Replacements	-183,954	9,416	-226,297	0	0	-76,700
Removals	0	-358,538	218,994	-224,465	0	0
Engine Replacements Sub-Total	1,807,181	1,241,028	84,043	1,351,143	0	690,300
Engine Overhauls						
Engine Overhauls	0	0	0	0	670,000	675,000
Armstrong Overhauls	0	0	223,259	2,173	0	0
Bearskin Overhauls	125,921	0	0	0	0	0
Big Trout Lake Overhauls	0	401,690	121,239	0	0	0
Deer Lake Overhauls	352,211	261,391	760	0	0	0
Gull Bay Overhauls	0	0	68,415	0	0	0
Hillsport Overhauls	0	0	0	51,570	0	0
Kingfisher Overhauls	108,899	0	0	0	0	0
Sachigo Overhauls	0	0	119,299	-7,615	0	0
Sandy Lake Overhauls	0	0	0	644,527	0	0
Wapekeka Overhauls	0	0	221,967	0	0	0
Weagamow Overhauls	122,739	0	0	0	0	0
Removals	-58,072	-65,632	-74,990	0	-67,000	-67,500
Engine Overhauls Sub-Total	651,698	597,449	679,948	690,654	603,000	607,500
Fuel Tank Replacements and Diesel Civil Improvements						
Diesel Plant Civil Improvements	133,312	411,512	250,487	211,340	344,000	346,000
Hillsport Kiosk	0	0	0	0	224,000	0
Hillsport Bulk Tank	0	0	0	0	388,000	0
Deer Lake Remote Switch	16,478	13,533	0	0	0	0
DGS Day Tank Replacements	0	1,044,029	0	0	0	0
Fuel System Improvements	690,907	8,114	0	0	0	0
Gx Development work, VCC upgrade, Switchgear, OCE	136,674	0	0	0	0	0
Fuel Tank Replacements, Civil Plant Improve Sub-Total	977,370	1,477,188	250,487	211,340	956,000	346,000
Renewable Energy Technology						
Wind Turbine	92,584	94,309	88	0	0	0
Hydel	211,069	250,150	301,615	181,219	169,000	0
Removals	-7,913	-24,713	-28,649	0	0	0
Renewable Energy Technology Sub-Total	295,741	319,746	273,053	181,219	169,000	0
SYSTEM RENEWAL Sub-Total	4,487,848	4,139,442	1,831,225	3,194,071	2,229,360	2,165,560
SYSTEM SERVICE						
Generator Upgrades						
Big Trout Lake-Wapekeka Upgrade & Connection	1,097	3,926	34,320	137,242	996,000	2,149,000
Deer Lake	0	130,152	2,074,328	101,888	0	0
Fort Severn	3,276	145,372	3,002,420	17,407	0	0
Kingfisher Lake	390	8,974	39,753	235,771	4,990,000	0
Sandy Lake	0	0	0	0	0	367,000
Weagamow	443	0	13,871	1,815,758	1,485,000	0
Kasabonika	38,400	68,885	760,675	280,360	0	0
Wapekeka	0	21,960	1,128,674	0	0	2,832,000
Capital Contribution & Removals	-42,668	-360,500	-7,072,809	-2,588,426	-7,471,000	-5,348,000
Generator Upgrades Sub-Total	939	18,768	-18,768	0	0	0

Controls/SCADA Upgrades						
SCADA & PLC Replacements & High Speed Internet	124,411	-232,175	0	0	413,000	505,000
Controls/SCADA Upgrades Sub-Total	124,411	-232,175	0	0	413,000	505,000
SYSTEM SERVICE Sub-Total	125,350	-213,407	-18,768	0	413,000	505,000
General Plant						
General Plant						
Staff houses	0	301,134	14,920	416,849	344,000	164,000
Garages	180,865	118,380	175,706	387,156	342,000	0
Water Wells	128,784	67,370	0	0	0	0
Other	166,607	3,294	0	0	224,000	226,000
Minor Fixed Assets	214,468	187,314	282,092	110,187	175,000	175,000
General Plant Sub-Total	690,724	677,492	472,718	914,193	1,085,000	565,000
GENERAL PLANT Sub-Total	690,724	677,492	472,718	914,193	1,085,000	565,000
Miscellaneous						
Total	5,426,832	4,634,292	2,327,582	4,178,177	3,727,360	3,235,560
Less Renewable Generation Facility Assets and Other Non-Rate-Regulated Utility Assets (input as negative)						
Total	5,426,832	4,634,292	2,327,582	4,178,177	3,727,360	3,235,560

Notes:

- 1 Please provide a breakdown of the major components of each capital project undertaken in each year. Please ensure that all projects below the materiality threshold are included in the miscellaneous line. Add more projects as required.
- 2 The applicant should group projects appropriately and avoid presentations that result in classification of significant components of the capital budget in the miscellaneous category.

Appendix 2-AB
Table 2 - Capital Expenditure Summary from Chapter 5 Consolidated
Distribution System Plan Filing Requirements

First year of Forecast Period: 2018

CATEGORY	Historical Period (previous plan ¹ & actual)															Forecast Period (planned)				
	2013			2014			2015			2016			2017			2018	2019	2020	2021	2022
	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual ²	Var					
	\$ '000			\$ '000			\$ '000			\$ '000			\$ '000			\$ '000				
System Access	-	123	--	-	31	--	-	42	--	-	70	--	-	--	-	-	-	-	-	-
System Renewal - Distribution	698	756	8.3%	585	504	-13.9%	518	544	5.0%	519	760	46.4%	501	-	-100.0%	522	609	643	654	670
System Renewal - Generation	4,771	3,401	-28.7%	4,822	3,615	-25.0%	2,888	1,288	-55.4%	3,339	2,434	-27.1%	1,728	-	-100.0%	1,644	2,636	3,369	3,791	2,221
System Service - Generation	1,177	456	-61.3%	604	193	-132.1%	1,171	19	-101.6%	399	-	-100.0%	413	-	-100.0%	505	726	675	391	848
General Plant	1,101	691	-37.2%	824	677	-17.8%	1,481	473	-68.1%	803	914	13.8%	1,085	-	-100.0%	565	572	581	590	598
TOTAL EXPENDITURE	7,747	5,427	-29.9%	6,834	4,634	-32.2%	6,058	2,328	-61.6%	5,060	4,178	-17.4%	3,727	-	-100.0%	3,236	4,543	5,268	5,425	4,337
System O&M	\$ 18,662	\$18,335	-1.8%	\$18,092	\$18,601	2.8%	\$20,644	\$16,492	-20.1%	\$21,463	\$18,060	-15.9%	\$20,760	-	-100.0%	\$21,291	\$22,260	\$23,650	\$24,095	\$24,281

Notes to the Table:

- Historical "previous plan" data is not required unless a plan has previously been filed. However, use the last Board-approved, at least on a Total (Capital) Expenditure basis for the last cost of service rebasing year, and the applicant should include their
- Indicate the number of months of 'actual' data included in the last year of the Historical Period (normally a 'bridge' ye:

Explanatory Notes on Variances (complete only if applicable)
Notes on shifts in forecast vs. historical budgets by category
Notes on year over year Plan vs. Actual variances for Total Expenditures
Notes on Plan vs. Actual variance trends for individual expenditure categories

HYDRO ONE REMOTE COMMUNITIES INC.
Comparison of Net Capital Expenditures - Historic, Bridge and Test Years
Year Ending December 31
(\$000s)

	\$000s				Bridge	Test
	2013	2014	2015	2016	2017	2018
Generation						
Planned Capital Replacements & Overhauls of Diesel Engines & Aux Equipm	2,460	1,837	765	2,042	603	1,297
Station Upgrade Projects	1	19	(19)	0	0	0
Fuel Tank Farm Upgrade Projects	707	1,066	0	0	612	0
Renewable Energy Technology	432	320	273	181	169	0
Station Controls	124	(232)	0	0	413	505
Plant and Site Improvements	133	412	250	211	344	346
Total "Generation"	3,857	3,422	1,269	2,434	2,141	2,148
Distribution						
Metering, Minor Storm Damage & Damage Claims	59	164	86	68	99	102
Fixed Price Layouts, New Customer Connections & Service Upgrades	123	31	42	70	0	0
Distribution System Improvements	697	340	458	692	403	420
Total " Distribution"	879	535	586	830	502	522
Facilities						
Planned Capital Call-Up/Replace Powerhouse, Staffhouse, Outbuildings & Service Centre	476	490	191	804	910	390
Total "Facilities"	476	490	191	804	910	390
Minor Fixed Assets	214	187	282	110	175	175
Overall Total	214	187	282	110	175	175
TOTAL REMOTES CAPITAL	5,426	4,634	2,328	4,178	3,728	3,235

Notes:

Upgrade expenditures fully recoverable
Generation Improvement Capital include non-routine projects
New customer connections budgeted as fully recoverable in bridge and test year(s)
Planned capital replacement of diesel engines include capital overhauls

HYDRO ONE REMOTE COMMUNITIES INC.
Continuity of Property, Plant and Equipment
Year Ending December 31
Historical (2013-2016), Bridge (2017) & Test (2018) Years
Total - Gross Balances
(\$000s)

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Fixed Assets

<u>Line No.</u>	<u>Year</u>	<u>Opening Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Sales</u>	<u>Transfers In/Out</u>	<u>Adjustment</u>	<u>Closing Balance</u>	<u>Average</u>
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	<u>Historic</u>								
1	2013	54,790	9,204	(5,085)	(4)			58,905	56,848
2	2014	58,905	5,970	(1,265)	(9)			63,601	61,253
3	2015	63,601	3,278	(1,506)	-			65,373	64,487
4	2016	65,373	4,656	(1,914)	(1)		(582)	67,532	66,453
	<u>Bridge</u>								
5	2017	67,532	3,606	(474)				70,664	69,098
	<u>Test</u>								
6	2018	70,664	3,197	(793)				73,068	71,866

Notes:

Property Plant and Equipment balances do not include inventory held as "Future Use Assets"

HYDRO ONE REMOTE COMMUNITIES INC.
Continuity Accumulated Depreciation
 Year Ending December 31
 Historical (2013-2016), Bridge (2017) & Test (2018) Years
 Total - Gross Balances
 (\$000s)

Fixed Assets

<u>Line No.</u>	<u>Year</u>	<u>Opening Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Sales</u>	<u>Transfers In/Out</u>	<u>Other</u>	<u>Closing Balance</u>	<u>Average</u>
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	<u>Historic</u>								
1	2013	25,779	2,563	(5,083)	(2)			23,257	24,518
2	2014	23,257	2,594	(1,265)	2			24,588	23,923
3	2015	24,588	2,711	(1,506)	-			25,793	25,191
4	2016	25,793	2,751	(1,914)	-			26,630	26,212
	<u>Bridge</u>								
5	2017	26,630	2,877	(474)	-	-		29,033	27,832
	<u>Test</u>								
6	2018	29,033	2,942	(793)	-	-		31,182	30,108

HYDRO ONE REMOTE COMMUNITIES INC.
Continuity of Construction Work in Progress
 Year Ending December 31
 Historical (2013-2016), Bridge (2017) & Test (2018) Years
 Total - Gross Balances
 (\$000s)

Fixed Assets

<u>Line No.</u>	<u>Year</u>	<u>Opening Balance</u>	<u>Capital Expenditures</u>	<u>Transfers to Plant</u>	<u>Other Adjustments</u>	<u>Closing Balance</u>
		(a)	(b)	(c)	(d)	(e)
	<u>Historic</u>					
1	2013	7,250	5,212	(8,989)		3,473
2	2014	3,473	4,447	(5,782)		2,138
3	2015	2,138	2,046	(2,996)		1,188
4	2016	1,188	4,068	(4,546)		710
	<u>Bridge</u>					
5	2017	710	3,553	(3,431)		832
	<u>Test</u>					
6	2018	832	3,060	(3,021)		871

HYDRO ONE REMOTE COMMUNITIES INC.
Statement of Working Capital
Test Year (2018)
(\$000s)

Line No.	Particulars	2018
	<u>OM&A Expenses</u>	
1	Generation	\$ 44,159
2	Distribution	2,203
3	Billing and Collecting	1,999
4	Community Relations	305
5	Administrative & General	1,342
6	External Costs	135
7	Total Eligible OM&A	\$ <u>50,143</u>
8	Working Capital Factor	7.5%
9	Working Capital Allowance	\$ 3,761

HYDRO ONE REMOTE COMMUNITIES INC
 Mapping In-Service Additions to Grouped USofA Accounts
 Year Ending December 31
 Historical (2013, 2014, 2015 and 2016), Bridge (2017) & Test (2018) Years
 (\$000s)

Line No.	Minimum USofA Grouping	Account Numbers	Historical				Bridge	Test
			2013	2014	2015	2016	2017	2018
1	Land and Buildings	1805, 1806, 1808, 1810, 1905, 1906	-	-	-	-	-	-
2	TS Primary Above 50	1815	-	-	-	-	-	-
3	Distribution Station Equipment	1820	-	-	-	-	-	-
4	Poles, Wires	1830, 1835, 1840, 1845	399	822	219	517	568	350
5	Line Transformers	1850	95	201	120	75	152	113
6	Services and Meters	1855, 1860	214	40	34	74	56	51
7	General Plant	1908, 1910	572	416	438	801	818	407
8	Equipment	1915, 1930, 1935, 1940, 1945, 1950, 1955,	214	187	282	110	166	166
9	IT Assets	1920, 1925	-	-	-	-	9	9
10	Generation Plant	1615, 1620, 1650, 1665, 1670, 1675, 1680,	7,710	4,304	2,185	3,079	1,837	2,101
11	Smart Meters	1685, 1970, 1975, 1980, 2005						
12	Total In-Service Additions		9,204	5,970	3,278	4,656	3,606	3,197

HYDRO ONE REMOTE COMMUNITIES INC.**Debt and Equity Summary**

Historical (2013, 2014, 2015, 2016), Bridge (2017), and Test (2018) Years

As at December 31

(\$000s)

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Particulars	Amount Outstanding 2013 Actual	Amount Outstanding 2014 Actual	Amount Outstanding 2015 Actual	Amount Outstanding 2016 Actual	Amount Outstanding 2017 Bridge Year	Amount Outstanding 2018 Test Year
Long-term debt	23,000	33,000	33,000	43,000	43,000	43,000
Short-term debt	18,031	6,806	6,056	-	1,748	1,778
Deemed long-term debt	-	-	-	-	(1,054)	(323)
Total rate base	41,031	39,806	39,056	43,000	43,694	44,455

HYDRO ONE REMOTES

Cost of Long-Term Debt Capital
 Test Year (2018)
 Year ending December 31

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Line No.	Offering Date	Coupon Rate	Maturity Date	Principal Amount Offered (\$Millions)	Premium Discount and Expenses (\$Millions)	Net Capital Employed		Effective Cost Rate	Total Amount Outstanding		Avg. Monthly Averages (\$Millions)	Carrying Cost (\$Millions)	Projected Average Embedded Cost Rates	
						Total Amount (\$Millions)	Per \$100 Principal (Dollars)		at 12/31/2017 (\$Millions)	at 12/31/2018 (\$Millions)				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
1	19-May-05	5.360%	20-May-36	23.0	0.8	22.2	96.52	5.60%	23.0	23.0	23.0	1.3		
2	6-Jun-14	4.170%	3-Jun-44	10.0	0.1	9.9	99.40	4.21%	10.0	10.0	10.0	0.4		
3	24-Feb-16	2.770%	24-Feb-26	10.0	0.0	10.0	99.57	2.82%	10.0	10.0	10.0	0.3		
4	Total									43.0	43.0	43.0	2.0	4.63%