

1 Q. **2013 Forward Average Rate Base**

2 Please provide continuity schedule for Gross Fixed Assets for the period 2007 to
3 2013 plus a five year forecast for 2014 to 2018. Include in the schedules annual
4 capital expenditures (actual to 2012 /forecasted to 2018), opening and closing work
5 in progress, contributions in aid of construction, asset retirements, accretion of
6 asset retirement obligations, and assets not in use.

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9 A. Please refer to CA-NLH-116 Attachment 1 (Revision 1) for the continuity schedules
10 for plant in service, contributions in aid of construction, accumulated depreciation
11 and work in progress. The values included in these continuity schedules are based
12 on the actual financial results for 2007 to 2013 and Hydro's latest revised forecasts
13 for 2014 to 2018.

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15 While forecasted cash flows are available for 2019 (as presented in the five-year
16 capital plan filed with Hydro's 2015 capital budget submission), Hydro has not
17 performed detailed analysis of the 2019 information including the calculation of
18 plant in service, work in progress and depreciation. Therefore, detailed information
19 for the 2019 continuity schedules is not available.

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21 The values included in Attachment 1 (Revision 1) include the Asset Retirement
22 Obligations as well as assets considered to be "Not in Service" for rate base
23 purposes. [] The detail related to the Assets Not in Service has been provided in
24 CA-NLH-116 Attachment 2 (Revision 1). The detail related to the Asset Retirement
25 Obligations can be found in Hydro's response to NP-NLH-091.

	Actual						Test Years			Forecast		
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Property, Plant and Equipment - Cost net of Insurance Proceeds												
Opening Balance, January 1	1,978,486,367	2,016,315,348	2,044,398,660	2,082,459,116	2,136,058,342	2,191,989,820	1,510,596,019	1,603,351,700	1,839,601,848	1,921,631,878	2,467,155,601	2,564,783,989
Adjustment in accordance with PU 2 (2012)						(756,823,973)						
Additions to Plant in Service	47,031,875	39,925,403	54,486,463	61,687,818	65,492,344	84,102,431	100,848,263	240,586,379	85,467,801	549,902,900	102,403,900	404,343,100
Disposals	(6,962,550)	(11,829,409)	(16,442,483)	(8,088,592)	(9,560,866)	(5,641,637)	(8,081,013)	(4,336,231)	(3,437,771)	(4,379,177)	(4,775,512)	(4,497,014)
Transfers/Other Adjustments	(2,240,344)	(12,683)	16,476	-		(3,030,622)	(11,568)					
Closing Balance, December 31	2,016,315,348	2,044,398,660	2,082,459,116	2,136,058,341	2,191,989,820	1,510,596,019	1,603,351,700	1,839,601,848	1,921,631,878	2,467,155,601	2,564,783,989	2,964,630,075
Contributions in Aid of Construction (CIAC's)												
Opening Balance, January 1	(93,712,677)	(96,395,759)	(96,142,832)	(96,748,441)	(97,256,674)	(98,053,586)	(14,051,669)	(15,786,056)	(17,474,556)	(18,860,856)	(127,812,056)	(129,472,056)
Adjustment in accordance with PU 2 (2012)						96,639,571						
Contributions related to Plant in Service	(3,334,417)	(964,103)	(1,446,079)	(1,313,377)	(1,414,015)	(12,637,655)	(1,734,387)	(1,688,500)	(1,386,300)	(108,951,200)	(1,660,000)	(1,363,600)
Disposals	651,335	1,285,165	836,248	805,144	617,103							
Transfers/Other Adjustments		(68,136)	4,223									
Closing Balance, December 31	(96,395,759)	(96,142,832)	(96,748,441)	(97,256,674)	(98,053,586)	(14,051,669)	(15,786,056)	(17,474,556)	(18,860,856)	(127,812,056)	(129,472,056)	(130,835,656)
Accumulated depreciation (net of amortization of contributions)								238,897,879	84,081,501	440,951,700	100,743,900	402,979,500
Opening Balance, January 1	(536,724,297)	(570,224,452)	(603,362,302)	(632,084,327)	(669,741,518)	(707,240,747)	(88,873,954)	(138,324,882)	(191,893,853)	(254,266,590)	(321,161,038)	(397,280,819)
Adjustment in accordance with PU 2 (2012)						664,634,370						
Transfers/Other Adjustments	52,469		(53,223)	-	236		(7,937)	-	-			
Depreciation net of amortization of contributions	(38,359,610)	(40,440,464)	(41,743,935)	(43,790,268)	(45,216,883)	(46,865,170)	(50,832,472)	(55,214,191)	(63,791,821)	(69,229,259)	(78,807,587)	(84,787,008)
Disposals	4,806,987	7,302,614	13,075,134	6,133,076	7,717,418	597,592	1,389,482	1,645,220	1,419,084	2,334,811	2,687,806	1,519,875
Closing Balance, December 31	(570,224,452)	(603,362,301)	(632,084,327)	(669,741,518)	(707,240,747)	(88,873,954)	(138,324,882)	(191,893,853)	(254,266,590)	(321,161,038)	(397,280,819)	(480,547,952)
Net Book Value (NBV)												
Opening Balance, January 1	1,348,049,393	1,349,695,138	1,344,893,525	1,353,626,348	1,369,060,149	1,386,695,487	1,407,670,395	1,449,240,762	1,630,233,439	1,648,504,432	2,018,182,507	2,038,031,114
Adjustment in accordance with PU 2 (2012)						4,449,969						
Additions to Plant in Service (net of CIAC's)	43,697,458	38,961,300	53,040,383	60,374,441	64,078,329	71,464,776	99,113,876	238,897,879	84,081,501	440,951,700	100,743,900	402,979,500
Depreciation net of amortization of contributions	(38,359,610)	(40,440,464)	(41,743,935)	(43,790,268)	(45,216,883)	(46,865,170)	(50,832,472)	(55,214,191)	(63,791,821)	(69,229,259)	(78,807,587)	(84,787,008)
NBV of Disposals	(1,504,228)	(3,241,630)	(2,531,101)	(1,150,372)	(1,226,345)	(5,044,045)	(6,691,531)	(2,691,011)	(2,018,687)	(2,044,366)	(2,087,706)	(2,977,139)
Transfers/Other Adjustments	(2,187,875)	(80,818)	(32,524)	-	236	(3,030,622)	(19,506)	-	-		-	-
Closing Balance, December 31	1,349,695,138	1,344,893,526	1,353,626,348	1,369,060,149	1,386,695,487	1,407,670,395	1,449,240,762	1,630,233,439	1,648,504,432	2,018,182,507	2,038,031,114	2,353,246,467
Work in Progress												
Opening Balance, January 1	9,911,883	2,534,291	9,454,594	10,579,135	17,001,552	23,736,443	32,944,616	13,821,849	42,949,970	240,975,469	113,663,769	236,290,869
Adjustment in accordance with PU 2 (2012)						(703,126)						
Capital Expenditures (net of CIAC's)	36,301,277	86,293,593.28	54,227,739	55552138.28	63,116,186	77,371,149	80,515,391	268,026,000	282,107,000	313,640,000	223,371,000	169,708,000
Additions to Plant in Service (net of CIAC's)	(43,678,869)	(79,373,290)	(53,103,197)	(49,129,722)	(56,381,294)	(67,459,851)	(99,883,158)	(238,897,879)	(84,081,501)	(440,951,700)	(100,743,900)	(402,979,500)
Other Adjustments							245,000					
Closing Balance, December 31	2,534,291	9,454,594	10,579,135	17,001,552	23,736,443	32,944,616	13,821,849	42,949,970	240,975,469	113,663,769	236,290,869	3,019,369

	Actual Results						Test Years			Forecast		
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Cost of Property Plant and Equipment (net of insurance proceeds)												
Opening balance, January 1	1,260,340	1,462,251	1,791,249	1,690,177	2,369,702	1,718,065	2,596,692	12,402,468	3,313,380	3,313,380	3,313,380	3,313,380
Additions to plant in service		39,984		731,216	68,336	783,423	11,084,915	-	-	-	-	-
Disposals		(433,903)	(15,333)	(20,119)	(1,947)		(1,189,354)	(28,859)	-	-	-	-
Reclassifications to (from) Not in Service/Other adjustments	201,911	722,918	(85,739)	(31,572)	(718,026)	1,344,761	(89,784)	(9,060,229)	-	-	-	-
Adjustment in accordance with PU 2 (2012)				-	-	(1,249,557)		-	-	-	-	-
Closing balance, December 31	1,462,251	1,791,249	1,690,177	2,369,702	1,718,065	2,596,692	12,402,468	3,313,380	3,313,380	3,313,380	3,313,380	3,313,380
Accumulated depreciation												
Opening balance, January 1	(982,905)	(1,110,482)	(1,262,346)	(1,240,039)	(1,225,141)	(1,251,284)	(167,720)	(515,474)	(541,155)	(871,803)	(1,202,451)	(1,533,099)
Adjustment in accordance with PU 2 (2012)				-	-	1,249,557	-	-	-	-	-	-
Reclassifications to (from) Not in Service/Other adjustments	(106,982)	(230,201)	28,626	31,025	(5,769)	(53,240)	46,144	285,899	-	-	-	-
Depreciation	(20,595)	(45,252)	(21,023)	(20,891)	(22,321)	(112,755)	(528,328)	(336,316)	(330,648)	(330,648)	(330,648)	(330,648)
Disposals		123,589	14,704	4,765	1,947	-	134,430	24,736	-	-	-	-
Closing balance, December 31	(1,110,482)	(1,262,346)	(1,240,039)	(1,225,141)	(1,251,284)	(167,720)	(515,474)	(541,155)	(871,803)	(1,202,451)	(1,533,099)	(1,863,747)
Net Book Value												
Jan 1, 2013 Opening balance	277,435	351,769	528,903	450,138	1,144,561	466,781	2,428,971	11,886,994	2,772,225	2,441,577	2,110,929	1,780,281
Adjustment in accordance with PU 2 (2012)	-	-	-	-	-	-	-	-	-	-	-	-
Additions to plant in service	-	39,984	-	731,216	68,336	783,423	11,084,915	-	-	-	-	-
Depreciation	(20,595)	(45,252)	(21,023)	(20,891)	(22,321)	(112,755)	(528,328)	(336,316)	(330,648)	(330,648)	(330,648)	(330,648)
NBV of disposed Assets	-	(310,314)	(629)	(15,355)	-	-	(1,054,924)	(4,123)	-	-	-	-
Reclassifications to (from) Not in Service/Other adjustments	94,929	492,717	(57,113)	(547)	(723,795)	1,291,522	(43,640)	(8,774,330)	-	-	-	-
Closing balance, December 31	351,769	528,903	450,138	1,144,561	466,781	2,428,971	11,886,994	2,772,225	2,441,577	2,110,929	1,780,281	1,449,633