

Board File Number EB-2009-0219

License Number: ED-2002-0528

DEFERRAL AND VARIANCE ACCOUNTS

Method of Disposition - Fig. 1

Account Description	a/c #	Amount for Disposition in '08 Application	Audit Review Results for Disposition	Difference	Method of Disposition
Other Regulatory Assets	1508	\$ 22,965	\$ 32,486	\$ 9,521	Distribution Revenue Shares
LV Variance	1550	\$ 14,121	\$ 14,121	\$ -	kWh
RSVA - Wholesale Market Service Charge	1580	-\$ 27,372	-\$ 27,372	\$ -	kWh
RSVA - Retail Transmission Network Charge	1584	-\$ 27,480	-\$ 27,480	\$ -	kWh
RSVA - Retail Transmission Connection Charge	1586	-\$ 207,193	-\$ 229,207	-\$ 22,014	kWh
RSVA - Power	1588	-\$ 36,389	\$ 21,790	\$ 58,179	kWh
<b>Total</b>		<b>-\$ 261,348</b>	<b>-\$ 215,662</b>	<b>\$ 45,686</b>	

Method of Disposition - Fig. 2

CUSTOMER CLASS	kW	kWh	Number of Customers (Connections)	Distribution Revenues	2008 DRAFT RATES Fixed	
Residential		14,611,894	1,164	\$ 453,799	\$ 19.92	\$ 0.0120
General Service <50kW		5,500,653	166	\$ 137,016	\$ 31.17	\$ 0.0136
General Service >50kW	21,169	7,762,369	14	\$ 79,529	\$ 152.82	\$ 2.5441
Un-metered Scattered Load		6,991	6	\$ 1,547	\$ 20.17	\$ 0.0136
Sentinel Lighting	66	23,871	24	\$ 1,741	\$ 4.42	\$ 7.0857
Street lighting	780	295,064	341	\$ 11,860	\$ 1.50	\$ 7.3354
<b>TOTAL</b>	<b>22,015</b>	<b>28,200,842</b>	<b>1,715</b>	<b>\$ 685,491</b>		

Rate Rider Calculation - Fig. 3

AUDIT RESULT - RATE RIDER CALCULATION

	Total	Residential	GS <50kW	GS >50kW	USL	Sent. Lights	Street Lights
Distribution Revenue	\$ 685,491	\$ 453,799	\$ 137,015	\$ 79,529	\$ 1,547	\$ 1,741	\$ 11,860
Customer Class Distribution Revenue Allocation	100.00%	66.20%	19.99%	11.60%	0.23%	0.25%	1.73%
2008 kWh Consumption	28,200,842	14,611,894	5,500,653	7,762,369	6,991	23,871	295,064
Customer class kWh Allocation	100.00%	51.81%	19.51%	27.53%	0.02%	0.08%	1.05%
2008 kW Consumption	22,015			21,169		66	780
Other Regulatory Assets	\$ 32,486	\$ 21,505.92	\$ 6,493.26	\$ 3,768.95	\$ 73.31	\$ 82.51	\$ 562.06
LV Variance	\$ 14,121	\$ 7,316.61	\$ 2,754.34	\$ 3,886.85	\$ 3.50	\$ 11.95	\$ 147.75
RSVA - Wholesale Market Service Charge	-\$ 27,372	-\$ 14,182.44	-\$ 5,338.99	-\$ 7,534.23	-\$ 6.79	-\$ 23.17	-\$ 286.39
RSVA - Retail Transmission Network Charge	-\$ 27,480	-\$ 14,238.40	-\$ 5,360.05	-\$ 7,563.96	-\$ 6.81	-\$ 23.26	-\$ 287.52
RSVA - Retail Transmission Connection Charge	-\$ 229,207	-\$ 118,760.58	-\$ 44,707.47	-\$ 63,089.94	-\$ 56.82	-\$ 194.02	-\$ 2,398.18
RSVA - Power	\$ 21,790	\$ 11,290.20	\$ 4,250.20	\$ 5,997.76	\$ 5.40	\$ 18.44	\$ 227.99
<b>Total For Disposition - Audit Result</b>	<b>-\$ 215,662</b>	<b>-\$ 107,069</b>	<b>-\$ 41,909</b>	<b>-\$ 64,535</b>	<b>\$ 12</b>	<b>-\$ 128</b>	<b>-\$ 2,034</b>
Customer Class Allocation Following Audit Result	100.00%	49.65%	19.43%	29.92%	-0.01%	0.06%	0.94%
Interim Customer Class Allocation % (See Below - Note 1)	100.00%	50.55%	19.46%	28.92%	0.01%	0.07%	0.99%
Total Refund to April 30, 2010 (See Below - Note 2)	\$160,465	\$ 81,112	\$ 31,231	\$ 46,413	\$ 12	\$ 112	\$ 1,582
Amount to be refunded May 1, 2010 to April 30, 2011	-\$ 55,197	-\$ 25,956	-\$ 10,678	-\$ 18,121	\$ 23	-\$ 16	-\$ 452
Amount to be refunded/collected per kWh/kW	-\$	0.0018	-\$ 0.0019	-\$ 0.8560	\$ 0.0034	-\$ 0.2393	-\$ 0.5796

**Chapleau Public Utilities Corporation**

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**Note 1**

	Total	Residential	GS <50kW	GS >50kW	USL	Sent. Lights	Street Lights
Customer Class Allocation From 2008 Rate Application	-\$ 261,348	-\$ 132,107	-\$ 50,865	-\$ 75,593	19	182	2,577
Interim Customer Class Allocation %	100.00%	50.55%	19.46%	28.92%	0.01%	0.07%	0.99%

**Note 2**

	Month	Amount of Refund	
Total Refund (Start July 8, 2008 as per OEB)	2008 July	\$ 4,240	July 2008 to July 2009 are actual consumptions.
	August	\$ 4,386	
	September	\$ 5,810	
	October	\$ 6,588	
	November	\$ 8,263	
	December	\$ 11,019	
	2009 January	\$ 10,239	
	February	\$ 9,702	
	March	\$ 8,130	
	April	\$ 6,332	
	May	\$ 5,876	
	June	\$ 4,868	
July	\$ 4,543	August 2009 to April 2010 are estimates based on the actuals above i.e. actual August '08 used as estimate for August 2009.	
August	\$ 4,386 Est		
September	\$ 5,810 Est		
October	\$ 6,588 Est		
November	\$ 8,263 Est		
December	\$ 11,019 Est		
2010 January	\$ 10,239 Est		
February	\$ 9,702 Est		
March	\$ 8,130 Est		
April	\$ 6,332 Est		
			<u>\$ 160,465</u>