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|---|-------------------------------------|---------------------------|
|  Ontario Energy Board Deferral/Variance Account Work Form | | |
| Choose Your Utility: Centre Wellington Hydro Ltd. Chapleau Public Utilities Corporation Chatham-Kent Hydro Inc. | File Number: EB-2011-0322 | Rate Year: 2012 |

Application Contact Information

| | |
|-----------------------|---------------------|
| Name: | Marita Morin |
| Title: | Secretary Treasurer |
| Phone Number: | 705-864-0111 |
| Email Address: | chec@onlink.net |

General Notes

1. Please ensure that your macros have been enabled. (Tools -> Macro -> Security)
2. Due to the time lag of deferral/variance account dispositions, this model assumes that all opening balances include previously disposed of amounts. Accordingly, all "Board Approved Dispositions" are deducted from the opening balance.
3. Please provide information in this model since the last time your balances were disposed.
4. For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

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| | | 2005 | | | | | | | | | |
|---|----------------|--|--|--|--|---|---|-----------------------------|--|--|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-05 | Transactions Debit/ (Credit) during 2005 excluding interest and adjustments ⁶ | Board-Approved Disposition during 2005 | Adjustments during 2005 - other ³ | Closing Principal Balance as of Dec-31-05 | Opening Interest Amounts as of Jan-1-05 | Interest Jan-1 to Dec-31-05 | Board-Approved Disposition during 2005 | Adjustments during 2005 - other ³ | Closing Interest Amounts as of Dec-31-05 |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account | 1550 | | | | | \$ - | | | | | \$ - |
| RSVA - Wholesale Market Service Charge | 1580 | \$ 21,747 | \$ 10,431 | | -\$ 1,514 | \$ 30,663 | \$ 2,069 | \$ 1,720 | | | \$ 3,789 |
| RSVA - Retail Transmission Network Charge | 1584 | -\$ 37,073 | -\$ 23,142 | | -\$ 4,474 | -\$ 64,689 | \$ 68 | -\$ 3,721 | | | -\$ 3,653 |
| RSVA - Retail Transmission Connection Charge | 1586 | -\$ 262,237 | -\$ 103,850 | | \$ 139,661 | -\$ 226,425 | -\$ 3,555 | -\$ 13,659 | | | -\$ 17,214 |
| RSVA - Power (excluding Global Adjustment) | 1588 | -\$ 8,568 | \$ 9,641 | | | \$ 1,072 | \$ 4,520 | \$ 540 | | | \$ 5,059 |
| RSVA - Power - Sub-Account - Global Adjustment | 1588 | \$ - | -\$ 6,723 | | | -\$ 6,723 | \$ - | -\$ 473 | | | -\$ 473 |
| Recovery of Regulatory Asset Balances | 1590 | -\$ 13,197 | -\$ 32,805 | | | -\$ 46,002 | -\$ 194 | -\$ 2,065 | | | -\$ 2,259 |
| Disposition and Recovery of Regulatory Balances (2008) ¹⁰ | 1595 | | | | | \$ - | | | | | \$ - |
| Disposition and Recovery of Regulatory Balances (2009) ¹⁰ | 1595 | | | | | \$ - | | | | | \$ - |
| Group 1 Sub-Total (including Account 1588 - Global Adjustment) | | -\$ 299,329 | -\$ 146,448 | \$ - | \$ 133,673 | -\$ 312,104 | \$ 2,907 | -\$ 17,658 | \$ - | \$ - | -\$ 14,751 |
| Group 1 Sub-Total (excluding Account 1588 - Global Adjustment) | | -\$ 299,329 | -\$ 139,725 | \$ - | \$ 133,673 | -\$ 305,381 | \$ 2,907 | -\$ 17,185 | \$ - | \$ - | -\$ 14,278 |
| RSVA - Power - Sub-Account - Global Adjustment | 1588 | \$ - | -\$ 6,723 | \$ - | \$ - | \$ 6,723 | \$ - | -\$ 473 | \$ - | \$ - | -\$ 473 |

| | | 2005 | | | | | | | | | |
|---|----------------|--|--|--|--|---|---|-----------------------------|--|--|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-05 | Transactions Debit/ (Credit) during 2005 excluding interest and adjustments ⁶ | Board-Approved Disposition during 2005 | Adjustments during 2005 - other ³ | Closing Principal Balance as of Dec-31-05 | Opening Interest Amounts as of Jan-1-05 | Interest Jan-1 to Dec-31-05 | Board-Approved Disposition during 2005 | Adjustments during 2005 - other ³ | Closing Interest Amounts as of Dec-31-05 |
| Group 2 Accounts | | | | | | | | | | | |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessments | 1508 | \$ 1,014 | \$ 2,813 | | | \$ 3,827 | \$ 15 | \$ 126 | | | \$ 141 |
| Other Regulatory Assets - Sub-Account - Pension Contributions | 1508 | \$ - | \$ 12,937 | | | \$ 12,937 | \$ - | \$ 222 | | | \$ 222 |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | | | | | \$ - | | | | | \$ - |
| Other Regulatory Assets - Sub-Account - Incremental Capital Charges | 1508 | | | | | | | | | | |
| Other Regulatory Assets - Sub-Account - Other ⁷ | 1508 | | | | | \$ - | | | | | \$ - |
| Retail Cost Variance Account - Retail | 1518 | | | | | \$ - | | | | | \$ - |
| Misc. Deferred Debits | 1525 | | | | | \$ - | | | | | \$ - |
| Renewable Generation Connection Capital Deferral Account | 1531 | | | | | \$ - | | | | | \$ - |
| Renewable Generation Connection OM&A Deferral Account | 1532 | | | | | \$ - | | | | | \$ - |
| Renewable Generation Connection Funding Adder Deferral Account | 1533 | | | | | \$ - | | | | | \$ - |
| Smart Grid Capital Deferral Account | 1534 | | | | | \$ - | | | | | \$ - |
| Smart Grid OM&A Deferral Account | 1535 | | | | | \$ - | | | | | \$ - |
| Smart Grid Funding Adder Deferral Account | 1536 | | | | | \$ - | | | | | \$ - |
| Retail Cost Variance Account - STR | 1548 | | | | | \$ - | | | | | \$ - |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital | 1555 | | | | | \$ - | | | | | \$ - |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries | 1555 | | | | | \$ - | | | | | \$ - |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1555 | | | | | \$ - | | | | | \$ - |
| Smart Meter OM&A Variance | 1556 | | | | | \$ - | | | | | \$ - |
| Conservation and Demand Management (CDM) Expenditures and Recoveries | 1565 | \$ - | -\$ 24,016 | | | -\$ 24,016 | | | | | \$ - |
| CDM Contra | 1566 | | | | | \$ - | | | | | \$ - |
| Qualifying Transition Costs ⁵ | 1570 | \$ 54,717 | \$ 56 | | | \$ 54,773 | \$ - | \$ 3,967 | | | \$ 3,967 |
| Pre-market Opening Energy Variance ⁵ | 1571 | -\$ 42,084 | | | | -\$ 42,084 | -\$ 6,119 | | | | -\$ 6,119 |
| Extra-Ordinary Event Costs | 1572 | | | | | \$ - | | | | | \$ - |
| Deferred Rate Impact Amounts | 1574 | | | | | \$ - | | | | | \$ - |
| RSVA - One-time | 1582 | | | | | \$ - | | | | | \$ - |
| Other Deferred Credits | 2425 | | | | | \$ - | | | | | \$ - |
| Group 2 Sub-Total | | \$ 13,647 | -\$ 8,210 | \$ - | \$ - | \$ 5,437 | -\$ 6,104 | \$ 4,315 | \$ - | \$ - | -\$ 1,789 |
| Deferred Payments in Lieu of Taxes | 1562 | | | | | \$ - | | | | | \$ - |
| PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below) | 1592 | | | | | \$ - | | | | | \$ - |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs) | 1592 | | | | | \$ - | | | | | \$ - |
| Total of Group 1 and Group 2 Accounts (including 1562 and 1592) | | -\$ 285,682 | -\$ 154,658 | \$ - | \$ 133,673 | -\$ 306,667 | -\$ 3,198 | -\$ 13,342 | \$ - | \$ - | -\$ 16,540 |
| Special Purpose Charge Assessment Variance Account | 1521 | | | | | | | | | | |
| Total including Account 1521 ¹ | | -\$ 285,682 | -\$ 154,658 | \$ - | \$ 133,673 | -\$ 306,667 | -\$ 3,198 | -\$ 13,342 | \$ - | \$ - | -\$ 16,540 |
| The following is not included in the total claim but are included on a memo basis: | | | | | | | | | | | |
| Deferred PILs Contra Account ⁸ | 1563 | | | | | \$ - | | | | | \$ - |
| Board-Approved CDM Variance Account | 1567 | | | | | | | | | | |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account | 1592 | | | | | \$ - | | | | | \$ - |
| Disposition and Recovery of Regulatory Balances ¹⁰ | 1595 | | | | | \$ - | | | | | \$ - |

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

¹ Applicants may wish to propose kWh as the allocator for account 1521 appending a final decision of the Board

² Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, etc.

³ Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the 2006 EDR and account 1595 during the 2008 EDR and subsequent years as ordered by the Board.

⁴ Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

⁵ Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 and 29.

⁶ Closed April 30, 2002

⁷ For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

⁸ Please describe "other" components of 1508 and add more component lines if necessary.

⁹ 1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obligation to the ratepayer.

¹⁰ If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 2011 on the December 31, 2010 balance. The projected interest is recorded from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board in the 2011 rate decision.

¹¹ Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has been completed, and the audited financial statements support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include the balances in Account 1595 on a memo basis only (line 82).



Deferra

Chapleau Public Utilities Corporation

| 2006 | | | | | | | | | | | |
|---|----------------|--|---|---|--|---|---|-----------------------------|---|--|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-06 | Transactions Debit / (Credit) during 2006 excluding interest and adjustments ⁶ | Board-Approved Disposition during 2006 ^{2, 2A} | Adjustments during 2006 - other ³ | Closing Principal Balance as of Dec-31-06 | Opening Interest Amounts as of Jan-1-06 | Interest Jan-1 to Dec-31-06 | Board-Approved Disposition during 2006 ^{2, 2A} | Adjustments during 2006 - other ³ | Closing Interest Amounts as of Dec-31-06 |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account | 1550 | \$ - | \$ 13,195 | | | \$ 13,195 | \$ - | \$ 119 | | | \$ 119 |
| RSVA - Wholesale Market Service Charge | 1580 | \$ 30,663 | -\$ 32,175 | \$ 21,747 | | -\$ 23,259 | \$ 3,789 | \$ 280 | \$ 4,168 | \$ 1,758 | \$ 1,658 |
| RSVA - Retail Transmission Network Charge | 1584 | -\$ 64,689 | -\$ 3,228 | -\$ 42,923 | -\$ 3,236 | -\$ 28,230 | -\$ 3,653 | -\$ 2,435 | -\$ 3,714 | -\$ 2,797 | -\$ 5,171 |
| RSVA - Retail Transmission Connection Charge | 1586 | -\$ 226,425 | -\$ 83,806 | \$ 55,490 | \$ 178,066 | -\$ 187,655 | -\$ 17,214 | -\$ 10,449 | -\$ 17,967 | -\$ 19,935 | -\$ 29,631 |
| RSVA - Power (excluding Global Adjustment) | 1588 | \$ 1,072 | -\$ 46,674 | -\$ 8,568 | | -\$ 37,033 | \$ 5,059 | -\$ 1,014 | \$ 3,693 | \$ 2,369 | \$ 2,722 |
| RSVA - Power - Sub-Account - Global Adjustment | 1588 | -\$ 6,723 | \$ 45,652 | | | \$ 38,930 | -\$ 473 | \$ 1,038 | | | \$ 565 |
| Recovery of Regulatory Asset Balances | 1590 | -\$ 46,002 | -\$ 17,500 | -\$ 38,092 | | -\$ 25,411 | -\$ 2,259 | -\$ 1,929 | \$ 14,278 | | -\$ 18,466 |
| Disposition and Recovery of Regulatory Balances (2008) ¹⁰ | 1595 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Disposition and Recovery of Regulatory Balances (2009) ¹⁰ | 1595 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Group 1 Sub-Total (including Account 1588 - Global Adjustment) | | -\$ 312,104 | -\$ 124,536 | -\$ 12,346 | \$ 174,830 | -\$ 249,464 | -\$ 14,751 | -\$ 14,390 | \$ 458 | -\$ 18,605 | -\$ 48,204 |
| Group 1 Sub-Total (excluding Account 1588 - Global Adjustment) | | -\$ 305,381 | -\$ 170,188 | -\$ 12,346 | \$ 174,830 | -\$ 288,393 | -\$ 14,278 | -\$ 15,428 | \$ 458 | -\$ 18,605 | -\$ 48,769 |
| RSVA - Power - Sub-Account - Global Adjustment | 1588 | -\$ 6,723 | \$ 45,652 | \$ - | \$ - | \$ 38,930 | -\$ 473 | \$ 1,038 | \$ - | \$ - | \$ 565 |

| | | 2006 | | | | | | | | | |
|---|----------------|--|---|---|--|---|---|-----------------------------|---|--|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-06 | Transactions Debit/(Credit) during 2006 excluding interest and adjustments ⁶ | Board-Approved Disposition during 2006 ^{2, 2A} | Adjustments during 2006 - other ³ | Closing Principal Balance as of Dec-31-06 | Opening Interest Amounts as of Jan-1-06 | Interest Jan-1 to Dec-31-06 | Board-Approved Disposition during 2006 ^{2, 2A} | Adjustments during 2006 - other ³ | Closing Interest Amounts as of Dec-31-06 |
| Group 2 Accounts | | | | | | | | | | | |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessments | 1508 | \$ 3,827 | \$ 696 | \$ 1,014 | | \$ 3,509 | \$ 141 | \$ 182 | \$ 15 | | \$ 307 |
| Other Regulatory Assets - Sub-Account - Pension Contributions | 1508 | \$ 12,937 | \$ 12,706 | | | \$ 25,643 | \$ 222 | \$ 864 | | | \$ 1,086 |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Other Regulatory Assets - Sub-Account - Incremental Capital Charges | 1508 | | | | | | | | | | |
| Other Regulatory Assets - Sub-Account - Other ⁷ | 1508 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Retail Cost Variance Account - Retail | 1518 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Misc. Deferred Debits | 1525 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Renewable Generation Connection Capital Deferral Account | 1531 | | | | | \$ - | \$ - | | | | \$ - |
| Renewable Generation Connection OM&A Deferral Account | 1532 | | | | | \$ - | \$ - | | | | \$ - |
| Renewable Generation Connection Funding Adder Deferral Account | 1533 | | | | | \$ - | \$ - | | | | \$ - |
| Smart Grid Capital Deferral Account | 1534 | | | | | \$ - | \$ - | | | | \$ - |
| Smart Grid OM&A Deferral Account | 1535 | | | | | \$ - | \$ - | | | | \$ - |
| Smart Grid Funding Adder Deferral Account | 1536 | | | | | \$ - | \$ - | | | | \$ - |
| Retail Cost Variance Account - STR | 1548 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital | 1555 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries | 1555 | \$ - | -\$ 2,442 | | | -\$ 2,442 | \$ - | -\$ 28 | | | -\$ 28 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1555 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Smart Meter OM&A Variance | 1556 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Conservation and Demand Management (CDM) Expenditures and Recoveries | 1565 | -\$ 24,016 | -\$ 20,562 | | | -\$ 44,578 | \$ - | | | | \$ - |
| CDM Contra | 1566 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Qualifying Transition Costs ⁵ | 1570 | \$ 54,773 | | \$ 54,773 | | \$ - | \$ 3,967 | \$ 1,324 | \$ 5,284 | -\$ 7 | -\$ 0 |
| Pre-market Opening Energy Variance ⁵ | 1571 | -\$ 42,084 | | -\$ 42,084 | | \$ - | -\$ 6,119 | | -\$ 6,119 | | \$ - |
| Extra-Ordinary Event Costs | 1572 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Deferred Rate Impact Amounts | 1574 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| RSVA - One-time | 1582 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Other Deferred Credits | 2425 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Group 2 Sub-Total | | \$ 5,437 | -\$ 9,603 | \$ 13,703 | \$ - | -\$ 17,869 | -\$ 1,789 | \$ 2,341 | -\$ 820 | -\$ 7 | \$ 1,365 |
| Deferred Payments in Lieu of Taxes | 1562 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below) | 1592 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT | 1592 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Input Tax Credits (ITCs) | | | | | | | | | | | |
| Total of Group 1 and Group 2 Accounts (including 1562 and 1592) | | -\$ 306,667 | -\$ 134,139 | \$ 1,357 | \$ 174,830 | -\$ 267,333 | -\$ 16,540 | -\$ 12,048 | -\$ 362 | -\$ 18,612 | -\$ 46,839 |
| Special Purpose Charge Assessment Variance Account | 1521 | | | | | | | | | | |
| Total including Account 1521 ¹ | | -\$ 306,667 | -\$ 134,139 | \$ 1,357 | \$ 174,830 | -\$ 267,333 | -\$ 16,540 | -\$ 12,048 | -\$ 362 | -\$ 18,612 | -\$ 46,839 |
| The following is not included in the total claim but are included on a memo basis: | | | | | | | | | | | |
| Deferred PILs Contra Account ⁸ | 1563 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Board-Approved CDM Variance Account | 1567 | | | | | | | | | | |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account | 1592 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Disposition and Recovery of Regulatory Balances ¹⁰ | 1595 | \$ - | | | | \$ - | \$ - | | | | \$ - |

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. negative figure) as per the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 appending a final decision of the Board
Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs wr
Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the
Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disp
Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 an
Closed April 30, 2002

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transac
Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obli
If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on
the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011
May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Bo
Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has
support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, includ



Deferral

| 2007 | | | | | | | | | | | |
|---|----------------|--|---|--|--|---|---|-----------------------------|--|--|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-07 | Transactions Debit / (Credit) during 2007 excluding interest and adjustments ⁶ | Board-Approved Disposition during 2007 | Adjustments during 2007 - other ³ | Closing Principal Balance as of Dec-31-07 | Opening Interest Amounts as of Jan-1-07 | Interest Jan-1 to Dec-31-07 | Board-Approved Disposition during 2007 | Adjustments during 2007 - other ³ | Closing Interest Amounts as of Dec-31-07 |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account | 1550 | \$ 13,195 | \$ 36,576 | | | \$ 49,771 | \$ 119 | \$ 1,547 | | | \$ 1,666 |
| RSVA - Wholesale Market Service Charge | 1580 | -\$ 23,259 | -\$ 38,517 | | | -\$ 61,776 | \$ 1,658 | -\$ 2,018 | | | -\$ 360 |
| RSVA - Retail Transmission Network Charge | 1584 | -\$ 28,230 | \$ 8,506 | | | -\$ 19,724 | -\$ 5,171 | -\$ 1,060 | | | 6,231 |
| RSVA - Retail Transmission Connection Charge | 1586 | -\$ 187,655 | -\$ 93,041 | | | -\$ 280,696 | -\$ 29,631 | -\$ 11,194 | | | -\$ 40,825 |
| RSVA - Power (excluding Global Adjustment) | 1588 | -\$ 37,033 | \$ 10,223 | | | -\$ 26,810 | \$ 2,722 | -\$ 2,201 | | | \$ 521 |
| RSVA - Power - Sub-Account - Global Adjustment | 1588 | \$ 38,930 | \$ 2,428 | | | \$ 41,358 | \$ 565 | \$ 1,608 | | | \$ 2,173 |
| Recovery of Regulatory Asset Balances | 1590 | -\$ 25,411 | -\$ 4,182 | | \$ 48,538 | \$ 18,945 | -\$ 18,466 | -\$ 1,323 | | \$ 4,976 | -\$ 14,813 |
| Disposition and Recovery of Regulatory Balances (2008) ¹⁰ | 1595 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Disposition and Recovery of Regulatory Balances (2009) ¹⁰ | 1595 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Group 1 Sub-Total (including Account 1588 - Global Adjustment) | | -\$ 249,464 | -\$ 78,007 | \$ - | \$ 48,538 | -\$ 278,933 | -\$ 48,204 | -\$ 14,642 | \$ - | \$ 4,976 | -\$ 57,870 |
| Group 1 Sub-Total (excluding Account 1588 - Global Adjustment) | | -\$ 288,393 | -\$ 80,435 | \$ - | \$ 48,538 | -\$ 320,290 | -\$ 48,769 | -\$ 16,249 | \$ - | \$ 4,976 | -\$ 60,042 |
| RSVA - Power - Sub-Account - Global Adjustment | 1588 | \$ 38,930 | \$ 2,428 | \$ - | \$ - | \$ 41,358 | \$ 565 | \$ 1,608 | \$ - | \$ - | \$ 2,173 |

| | | 2007 | | | | | | | | | |
|---|----------------|--|--|--|--|---|---|-----------------------------|--|--|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-07 | Transactions Debit/ (Credit) during 2007 excluding interest and adjustments ⁶ | Board-Approved Disposition during 2007 | Adjustments during 2007 - other ³ | Closing Principal Balance as of Dec-31-07 | Opening Interest Amounts as of Jan-1-07 | Interest Jan-1 to Dec-31-07 | Board-Approved Disposition during 2007 | Adjustments during 2007 - other ³ | Closing Interest Amounts as of Dec-31-07 |
| Group 2 Accounts | | | | | | | | | | | |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessments | 1508 | \$ 3,509 | | | | \$ 3,509 | \$ 307 | \$ 166 | | | \$ 473 |
| Other Regulatory Assets - Sub-Account - Pension Contributions | 1508 | \$ 25,643 | | | | \$ 25,643 | \$ 1,086 | \$ 1,212 | | | \$ 2,298 |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Other Regulatory Assets - Sub-Account - Incremental Capital Charges | 1508 | | | | | | | | | | |
| Other Regulatory Assets - Sub-Account - Other ⁷ | 1508 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Retail Cost Variance Account - Retail | 1518 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Misc. Deferred Debits | 1525 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Renewable Generation Connection Capital Deferral Account | 1531 | | | | | \$ - | | | | | \$ - |
| Renewable Generation Connection OM&A Deferral Account | 1532 | | | | | \$ - | | | | | \$ - |
| Renewable Generation Connection Funding Adder Deferral Account | 1533 | | | | | \$ - | | | | | \$ - |
| Smart Grid Capital Deferral Account | 1534 | | | | | \$ - | | | | | \$ - |
| Smart Grid OM&A Deferral Account | 1535 | | | | | \$ - | | | | | \$ - |
| Smart Grid Funding Adder Deferral Account | 1536 | | | | | \$ - | | | | | \$ - |
| Retail Cost Variance Account - STR | 1548 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital | 1555 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries | 1555 | -\$ 2,442 | -\$ 4,187 | | | -\$ 6,629 | -\$ 28 | -\$ 208 | | | -\$ 236 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1555 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Smart Meter OM&A Variance | 1556 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Conservation and Demand Management (CDM) Expenditures and Recoveries | 1565 | -\$ 44,578 | \$ 22,718 | | | -\$ 21,859 | \$ - | | | | \$ - |
| CDM Contra | 1566 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Qualifying Transition Costs ⁵ | 1570 | \$ - | | | | \$ - | -\$ 0 | | | | -\$ 0 |
| Pre-market Opening Energy Variance ⁵ | 1571 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Extra-Ordinary Event Costs | 1572 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Deferred Rate Impact Amounts | 1574 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| RSVA - One-time | 1582 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Other Deferred Credits | 2425 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Group 2 Sub-Total | | -\$ 17,869 | \$ 18,531 | \$ - | \$ - | \$ 662 | \$ 1,365 | \$ 1,170 | \$ - | \$ - | \$ 2,535 |
| Deferred Payments in Lieu of Taxes | 1562 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below) | 1592 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT | 1592 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Input Tax Credits (ITCs) | | | | | | | | | | | |
| Total of Group 1 and Group 2 Accounts (including 1562 and 1592) | | -\$ 267,333 | -\$ 59,475 | \$ - | \$ 48,538 | -\$ 278,270 | -\$ 46,839 | -\$ 13,472 | \$ - | \$ 4,976 | -\$ 55,335 |
| Special Purpose Charge Assessment Variance Account | 1521 | | | | | | | | | | |
| Total including Account 1521 ¹ | | -\$ 267,333 | -\$ 59,475 | \$ - | \$ 48,538 | -\$ 278,270 | -\$ 46,839 | -\$ 13,472 | \$ - | \$ 4,976 | -\$ 55,335 |
| The following is not included in the total claim but are included on a memo basis: | | | | | | | | | | | |
| Deferred PILs Contra Account ⁸ | 1563 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Board-Approved CDM Variance Account | 1567 | | | | | | | | | | |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account | 1592 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Disposition and Recovery of Regulatory Balances ¹⁰ | 1595 | \$ - | | | | \$ - | \$ - | | | | \$ - |

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. negative figure) as per the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 appending a final decision of the Board
Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs wr
Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the
Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disp
Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 an
Closed April 30, 2002

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transac
Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obli
If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on
the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011
May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Bo
Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has
support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, includ



Chapleau Public Utilities Corporation

Deferral

| 2008 | | | | | | | | | | | |
|---|----------------|--|---|--|--|---|---|-----------------------------|--|--|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-08 | Transactions Debit / (Credit) during 2008 excluding interest and adjustments ⁶ | Board-Approved Disposition during 2008 | Adjustments during 2008 - other ³ | Closing Principal Balance as of Dec-31-08 | Opening Interest Amounts as of Jan-1-08 | Interest Jan-1 to Dec-31-08 | Board-Approved Disposition during 2008 | Adjustments during 2008 - other ³ | Closing Interest Amounts as of Dec-31-08 |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account | 1550 | \$ 49,771 | \$ 56,360 | \$ 13,195 | | \$ 92,936 | \$ 1,666 | \$ 2,724 | \$ 926 | | \$ 3,464 |
| RSVA - Wholesale Market Service Charge | 1580 | -\$ 61,776 | -\$ 18,214 | -\$ 23,259 | | -\$ 56,732 | -\$ 360 | -\$ 2,628 | -\$ 4,114 | | \$ 1,126 |
| RSVA - Retail Transmission Network Charge | 1584 | -\$ 19,724 | -\$ 7,222 | -\$ 28,448 | | \$ 1,502 | -\$ 6,231 | -\$ 674 | \$ 968 | | -\$ 7,873 |
| RSVA - Retail Transmission Connection Charge | 1586 | -\$ 280,696 | -\$ 78,807 | -\$ 160,924 | | -\$ 198,579 | -\$ 40,825 | -\$ 11,250 | -\$ 46,268 | | -\$ 5,807 |
| RSVA - Power (excluding Global Adjustment) | 1588 | -\$ 26,810 | \$ 36,181 | -\$ 39,330 | | \$ 48,702 | \$ 521 | -\$ 552 | \$ 2,942 | | -\$ 2,973 |
| RSVA - Power - Sub-Account - Global Adjustment | 1588 | \$ 41,358 | \$ 1,224 | | | \$ 42,582 | \$ 2,173 | \$ 1,549 | | | \$ 3,722 |
| Recovery of Regulatory Asset Balances | 1590 | \$ 18,945 | -\$ 3,685 | | | \$ 15,260 | -\$ 14,813 | \$ 491 | | | -\$ 14,322 |
| Disposition and Recovery of Regulatory Balances (2008) ¹⁰ | 1595 | \$ - | \$ 21,025 | \$ 261,348 | | -\$ 240,323 | \$ - | -\$ 2,369 | | | -\$ 2,369 |
| Disposition and Recovery of Regulatory Balances (2009) ¹⁰ | 1595 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Group 1 Sub-Total (including Account 1588 - Global Adjustment) | | -\$ 278,933 | \$ 6,862 | \$ 22,582 | \$ - | \$ 294,653 | -\$ 57,870 | -\$ 12,710 | -\$ 45,546 | \$ - | -\$ 25,034 |
| Group 1 Sub-Total (excluding Account 1588 - Global Adjustment) | | -\$ 320,290 | \$ 5,638 | \$ 22,582 | \$ - | \$ 337,234 | -\$ 60,042 | -\$ 14,259 | -\$ 45,546 | \$ - | -\$ 28,755 |
| RSVA - Power - Sub-Account - Global Adjustment | 1588 | \$ 41,358 | \$ 1,224 | \$ - | \$ - | \$ 42,582 | \$ 2,173 | \$ 1,549 | \$ - | \$ - | \$ 3,722 |

| | | 2008 | | | | | | | | | | |
|---|----------------|--|---|--|--|---|---|-----------------------------|--|--|--|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-08 | Transactions Debit/(Credit) during 2008 excluding interest and adjustments ⁶ | Board-Approved Disposition during 2008 | Adjustments during 2008 - other ³ | Closing Principal Balance as of Dec-31-08 | Opening Interest Amounts as of Jan-1-08 | Interest Jan-1 to Dec-31-08 | Board-Approved Disposition during 2008 | Adjustments during 2008 - other ³ | Closing Interest Amounts as of Dec-31-08 | |
| Group 2 Accounts | | | | | | | | | | | | |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessments | 1508 | \$ 3,509 | | \$ 3,509 | | \$ - | \$ 473 | \$ 91 | \$ 389 | -\$ 175 | \$ - | |
| Other Regulatory Assets - Sub-Account - Pension Contributions | 1508 | \$ 25,643 | | \$ 25,643 | | \$ 0 | \$ 2,298 | \$ 285 | \$ 2,583 | | -\$ 0 | |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | \$ - | | | | \$ - | \$ - | | | | | |
| Other Regulatory Assets - Sub-Account - Incremental Capital Charges | 1508 | | | | | | | | | | | |
| Other Regulatory Assets - Sub-Account - Other ⁷ | 1508 | \$ - | | | | \$ - | \$ - | | | | \$ - | |
| Retail Cost Variance Account - Retail | 1518 | \$ - | \$ 1,313 | | | 1,313 | \$ - | \$ 16 | | | \$ 16 | |
| Misc. Deferred Debits | 1525 | \$ - | | | | \$ - | \$ - | | | | \$ - | |
| Renewable Generation Connection Capital Deferral Account | 1531 | | | | | \$ - | | | | | \$ - | |
| Renewable Generation Connection OM&A Deferral Account | 1532 | | | | | \$ - | | | | | \$ - | |
| Renewable Generation Connection Funding Adder Deferral Account | 1533 | | | | | \$ - | | | | | \$ - | |
| Smart Grid Capital Deferral Account | 1534 | | | | | \$ - | | | | | \$ - | |
| Smart Grid OM&A Deferral Account | 1535 | | | | | \$ - | | | | | \$ - | |
| Smart Grid Funding Adder Deferral Account | 1536 | | | | | \$ - | | | | | \$ - | |
| Retail Cost Variance Account - STR | 1548 | \$ - | | | | \$ - | \$ - | | | | \$ - | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital | 1555 | \$ - | \$ 9,430 | | | 9,430 | \$ - | | | | \$ - | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries | 1555 | -\$ 6,629 | -\$ 4,189 | | | 10,819 | -\$ 236 | -\$ 156 | | | -\$ 393 | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1555 | \$ - | | | | \$ - | \$ - | | | | \$ - | |
| Smart Meter OM&A Variance | 1556 | \$ - | | | | \$ - | \$ - | | | | \$ - | |
| Conservation and Demand Management (CDM) Expenditures and Recoveries | 1565 | -\$ 21,859 | \$ 9,769 | | | 12,090 | \$ - | | | | \$ - | |
| CDM Contra | 1566 | \$ - | | | | \$ - | \$ - | | | | \$ - | |
| Qualifying Transition Costs ⁵ | 1570 | \$ - | | | | \$ - | -\$ 0 | | | | -\$ 0 | |
| Pre-market Opening Energy Variance ⁵ | 1571 | \$ - | | | | \$ - | \$ - | | | | \$ - | |
| Extra-Ordinary Event Costs | 1572 | \$ - | | | | \$ - | \$ - | | | | \$ - | |
| Deferred Rate Impact Amounts | 1574 | \$ - | | | | \$ - | \$ - | | | | \$ - | |
| RSVA - One-time | 1582 | \$ - | | | | \$ - | \$ - | | | | \$ - | |
| Other Deferred Credits | 2425 | \$ - | | | | \$ - | \$ - | | | | \$ - | |
| Group 2 Sub-Total | | \$ 662 | \$ 16,322 | \$ 29,151 | \$ - | -\$ 12,166 | \$ 2,535 | \$ 235 | \$ 2,972 | -\$ 175 | -\$ 377 | |
| Deferred Payments in Lieu of Taxes | 1562 | \$ - | | | | \$ - | \$ - | | | | \$ - | |
| PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below) | 1592 | \$ - | | | | \$ - | \$ - | | | | \$ - | |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT | 1592 | \$ - | | | | \$ - | \$ - | | | | \$ - | |
| Input Tax Credits (ITCs) | | | | | | | | | | | | |
| Total of Group 1 and Group 2 Accounts (including 1562 and 1592) | | -\$ 278,270 | \$ 23,184 | \$ 51,733 | \$ - | -\$ 306,819 | -\$ 55,335 | -\$ 12,475 | -\$ 42,574 | -\$ 175 | -\$ 25,411 | |
| Special Purpose Charge Assessment Variance Account | 1521 | | | | | | | | | | | |
| Total including Account 1521 ¹ | | -\$ 278,270 | \$ 23,184 | \$ 51,733 | \$ - | -\$ 306,819 | -\$ 55,335 | -\$ 12,475 | -\$ 42,574 | -\$ 175 | -\$ 25,411 | |
| The following is not included in the total claim but are included on a memo basis: | | | | | | | | | | | | |
| Deferred PILs Contra Account ⁸ | 1563 | \$ - | | | | \$ - | \$ - | | | | \$ - | |
| Board-Approved CDM Variance Account | 1567 | | | | | | | | | | | |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account | 1592 | \$ - | | | | \$ - | \$ - | | | | \$ - | |
| Disposition and Recovery of Regulatory Balances ¹⁰ | 1595 | \$ - | \$ 21,025 | \$ 261,348 | | -\$ 240,323 | \$ - | -\$ 2,369 | | | -\$ 2,369 | |

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. negative figure) as per the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 appending a final decision of the Board
Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs wr
Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the
Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disp
Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 ar
Closed April 30, 2002

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transac
Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obli
If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on
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May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Bo
Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has
support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, includ



Deferral

Chapleau Public Utilities Corporation

| 2009 | | | | | | | | | | | |
|---|----------------|--|---|--|--|---|---|-----------------------------|--|--|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-09 | Transactions Debit / (Credit) during 2009 excluding interest and adjustments ⁶ | Board-Approved Disposition during 2009 | Adjustments during 2009 - other ³ | Closing Principal Balance as of Dec-31-09 | Opening Interest Amounts as of Jan-1-09 | Interest Jan-1 to Dec-31-09 | Board-Approved Disposition during 2009 | Adjustments during 2009 - other ³ | Closing Interest Amounts as of Dec-31-09 |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account | 1550 | \$ 92,936 | -\$ 3,567 | | | \$ 89,369 | \$ 3,464 | \$ 1,113 | | | \$ 4,577 |
| RSVA - Wholesale Market Service Charge | 1580 | -\$ 56,732 | -\$ 11,658 | | | -\$ 68,390 | \$ 1,126 | -\$ 685 | | | \$ 442 |
| RSVA - Retail Transmission Network Charge | 1584 | \$ 1,502 | \$ 6,467 | | | \$ 7,969 | -\$ 7,873 | \$ 53 | | | \$ 7,820 |
| RSVA - Retail Transmission Connection Charge | 1586 | -\$ 198,579 | \$ 151 | -\$ 26,731 | | -\$ 171,697 | -\$ 5,807 | -\$ 2,216 | \$ 4,717 | | -\$ 12,740 |
| RSVA - Power (excluding Global Adjustment) | 1588 | \$ 48,702 | -\$ 71,912 | \$ 41,227 | | -\$ 64,438 | -\$ 2,973 | \$ 257 | \$ 1,153 | | -\$ 3,869 |
| RSVA - Power - Sub-Account - Global Adjustment | 1588 | \$ 42,582 | \$ 65,180 | \$ 15,799 | | \$ 91,963 | \$ 3,722 | \$ 686 | | | \$ 4,407 |
| Recovery of Regulatory Asset Balances | 1590 | \$ 15,260 | | | | \$ 15,260 | -\$ 14,322 | | | | -\$ 14,322 |
| Disposition and Recovery of Regulatory Balances (2008) ¹⁰ | 1595 | -\$ 240,323 | \$ 86,626 | | \$ 38,615 | -\$ 115,082 | -\$ 2,369 | -\$ 1,945 | | \$ 7,071 | \$ 2,756 |
| Disposition and Recovery of Regulatory Balances (2009) ¹⁰ | 1595 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Group 1 Sub-Total (including Account 1588 - Global Adjustment) | | -\$ 294,653 | \$ 71,287 | \$ 30,295 | \$ 38,615 | -\$ 215,046 | -\$ 25,034 | -\$ 2,737 | \$ 5,870 | \$ 7,071 | -\$ 26,570 |
| Group 1 Sub-Total (excluding Account 1588 - Global Adjustment) | | -\$ 337,234 | \$ 6,106 | \$ 14,496 | \$ 38,615 | -\$ 307,009 | -\$ 28,755 | -\$ 3,423 | \$ 5,870 | \$ 7,071 | -\$ 30,977 |
| RSVA - Power - Sub-Account - Global Adjustment | 1588 | \$ 42,582 | \$ 65,180 | \$ 15,799 | \$ - | \$ 91,963 | \$ 3,722 | \$ 686 | \$ - | \$ - | \$ 4,407 |

| | | 2009 | | | | | | | | | |
|---|----------------|--|--|--|--|---|---|-----------------------------|--|--|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-09 | Transactions Debit/ (Credit) during 2009 excluding interest and adjustments ⁶ | Board-Approved Disposition during 2009 | Adjustments during 2009 - other ³ | Closing Principal Balance as of Dec-31-09 | Opening Interest Amounts as of Jan-1-09 | Interest Jan-1 to Dec-31-09 | Board-Approved Disposition during 2009 | Adjustments during 2009 - other ³ | Closing Interest Amounts as of Dec-31-09 |
| Group 2 Accounts | | | | | | | | | | | |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessments | 1508 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Other Regulatory Assets - Sub-Account - Pension Contributions | 1508 | \$ 0 | | | | \$ 0 | \$ - | 0 | | | \$ - |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | \$ - | \$ 5,000 | | | \$ 5,000 | \$ - | | | | \$ - |
| Other Regulatory Assets - Sub-Account - Incremental Capital Charges | 1508 | | | | | \$ - | \$ - | | | | \$ - |
| Other Regulatory Assets - Sub-Account - Other ⁷ | 1508 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Retail Cost Variance Account - Retail | 1518 | \$ 1,313 | \$ 1,114 | | | \$ 2,427 | \$ 16 | \$ 13 | | | \$ 29 |
| Misc. Deferred Debits | 1525 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Renewable Generation Connection Capital Deferral Account | 1531 | | | | | \$ - | \$ - | | | | \$ - |
| Renewable Generation Connection OM&A Deferral Account | 1532 | | | | | \$ - | \$ - | | | | \$ - |
| Renewable Generation Connection Funding Adder Deferral Account | 1533 | | | | | \$ - | \$ - | | | | \$ - |
| Smart Grid Capital Deferral Account | 1534 | | | | | \$ - | \$ - | | | | \$ - |
| Smart Grid OM&A Deferral Account | 1535 | | | | | \$ - | \$ - | | | | \$ - |
| Smart Grid Funding Adder Deferral Account | 1536 | | | | | \$ - | \$ - | | | | \$ - |
| Retail Cost Variance Account - STR | 1548 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital | 1555 | \$ 9,430 | \$ 314,698 | | | \$ 324,128 | \$ - | | | | \$ - |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries | 1555 | -\$ 10,819 | -\$ 11,156 | | | -\$ 21,974 | -\$ 393 | \$ 1,205 | | | \$ 812 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1555 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Smart Meter OM&A Variance | 1556 | \$ - | \$ 18,311 | | | \$ 18,311 | \$ - | \$ 7 | | | \$ 7 |
| Conservation and Demand Management (CDM) Expenditures and Recoveries | 1565 | -\$ 12,090 | | | | -\$ 12,090 | \$ - | | | | \$ - |
| CDM Contra | 1566 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Qualifying Transition Costs ⁵ | 1570 | \$ - | | | | \$ - | \$ - | 0 | | | \$ 0 |
| Pre-market Opening Energy Variance ⁵ | 1571 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Extra-Ordinary Event Costs | 1572 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Deferred Rate Impact Amounts | 1574 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| RSVA - One-time | 1582 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Other Deferred Credits | 2425 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Group 2 Sub-Total | | -\$ 12,166 | \$ 327,967 | \$ - | \$ - | \$ 315,801 | -\$ 377 | \$ 1,225 | \$ - | \$ - | \$ 848 |
| Deferred Payments in Lieu of Taxes | 1562 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below) | 1592 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT | 1592 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Input Tax Credits (ITCs) | 1592 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Total of Group 1 and Group 2 Accounts (including 1562 and 1592) | | -\$ 306,819 | \$ 399,254 | \$ 30,295 | \$ 38,615 | \$ 100,755 | -\$ 25,411 | \$ 1,512 | \$ 5,870 | \$ 7,071 | -\$ 25,722 |
| Special Purpose Charge Assessment Variance Account | 1521 | | | | | | | | | | |
| Total including Account 1521 ¹ | | -\$ 306,819 | \$ 399,254 | \$ 30,295 | \$ 38,615 | \$ 100,755 | -\$ 25,411 | \$ 1,512 | \$ 5,870 | \$ 7,071 | -\$ 25,722 |
| The following is not included in the total claim but are included on a memo basis: | | | | | | | | | | | |
| Deferred PILs Contra Account ⁸ | 1563 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Board-Approved CDM Variance Account | 1567 | | | | | | | | | | |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account | 1592 | \$ - | | | | \$ - | \$ - | | | | \$ - |
| Disposition and Recovery of Regulatory Balances ¹⁰ | 1595 | -\$ 240,323 | \$ 86,626 | | \$ 38,615 | -\$ 115,082 | -\$ 2,369 | \$ 1,945 | | \$ 7,071 | \$ 2,756 |

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. negative figure) as per the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 appending a final decision of the Board
Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs wr
Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the
Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disp
Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 ar
Closed April 30, 2002

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transac
Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obli
If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on
the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011
May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Bo
Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has
support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, includ



Chapleau Public Utilities Corporation

Deferral

| 2010 | | | | | | | | | | | | | | |
|---|----------------|--|--|--|---|---|---|---|---|---|-----------------------------|--|--|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-10 | Transactions Debit / (Credit) during 2010 excluding interest and adjustments * | Board-Approved Disposition during 2010 | Other ¹ Adjustments during Q1 2010 | Other ¹ Adjustments during Q2 2010 | Other ¹ Adjustments during Q3 2010 | Other ¹ Adjustments during Q4 2010 | Closing Principal Balance as of Dec-31-10 | Opening Interest Amounts as of Jan-1-10 | Interest Jan-1 to Dec-31-10 | Board-Approved Disposition during 2010 | Adjustments during 2010 - other ¹ | Closing Interest Amounts as of Dec-31-10 |
| Group 1 Accounts | | | | | | | | | | | | | | |
| LV Variance Account | 1550 | \$ 89,369 | -\$ 21,214 | \$ 92,936 | | | | | -\$ 24,781 | \$ 4,577 | \$ 74 | \$ 4,683 | | -\$ 32 |
| RSVA - Wholesale Market Service Charge | 1580 | -\$ 68,390 | -\$ 29,564 | -\$ 56,731 | | | | | -\$ 41,222 | \$ 442 | -\$ 376 | \$ 382 | | -\$ 316 |
| RSVA - Retail Transmission Network Charge | 1584 | \$ 7,969 | \$ 14,119 | \$ 1,502 | | | | | \$ 20,586 | -\$ 7,820 | \$ 125 | -\$ 7,853 | | \$ 157 |
| RSVA - Retail Transmission Connection Charge | 1586 | -\$ 171,697 | -\$ 305 | -\$ 198,579 | | | | | \$ 26,577 | -\$ 12,740 | -\$ 241 | -\$ 8,412 | | -\$ 4,569 |
| RSVA - Power (excluding Global Adjustment) | 1588 | -\$ 64,438 | \$ 24,083 | \$ 48,702 | | | | | -\$ 89,057 | -\$ 3,869 | -\$ 712 | -\$ 2,335 | | -\$ 2,246 |
| RSVA - Power - Sub-Account - Global Adjustment | 1588 | \$ 91,963 | \$ 29,278 | \$ 60,690 | | | | | \$ 1,995 | \$ 4,407 | \$ 14 | \$ 5,501 | | -\$ 1,080 |
| Recovery of Regulatory Asset Balances | 1590 | \$ 15,260 | | \$ 14,785 | -\$ 475 | | | | \$ 0 | -\$ 14,322 | | -\$ 14,127 | \$ 195 | \$ 0 |
| Disposition and Recovery of Regulatory Balances (2008) ¹⁰ | 1595 | -\$ 115,082 | \$ 76,768 | | | | | | -\$ 38,314 | \$ 2,756 | -\$ 408 | | | \$ 2,349 |
| Disposition and Recovery of Regulatory Balances (2009) ¹⁰ | 1595 | \$ - | \$ 19,788 | \$ 58,856 | | | | | -\$ 39,068 | \$ - | -\$ 289 | | | -\$ 289 |
| Group 1 Sub-Total (including Account 1588 - Global Adjustment) | | -\$ 215,046 | \$ 54,398 | \$ 22,161 | -\$ 475 | \$ - | \$ - | \$ - | -\$ 183,284 | -\$ 26,570 | -\$ 1,813 | -\$ 22,161 | \$ 195 | -\$ 6,026 |
| Group 1 Sub-Total (excluding Account 1588 - Global Adjustment) | | -\$ 307,009 | \$ 83,675 | -\$ 38,529 | -\$ 475 | \$ - | \$ - | \$ - | -\$ 185,279 | -\$ 30,977 | -\$ 1,826 | \$ 27,662 | \$ 195 | -\$ 4,946 |
| RSVA - Power - Sub-Account - Global Adjustment | 1588 | \$ 91,963 | -\$ 29,278 | \$ 60,690 | \$ - | \$ - | \$ - | \$ - | \$ 1,995 | \$ 4,407 | \$ 14 | \$ 5,501 | \$ - | -\$ 1,080 |

| | | 2010 | | | | | | | | | | | | | |
|---|----------------|--|--|--|---|---|---|---|---|---|-----------------------------|--|--|--|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-10 | Transactions Debit/ (Credit) during 2010 excluding interest and adjustments ⁶ | Board-Approved Disposition during 2010 | Other ³ Adjustments during Q1 2010 | Other ³ Adjustments during Q2 2010 | Other ³ Adjustments during Q3 2010 | Other ³ Adjustments during Q4 2010 | Closing Principal Balance as of Dec-31-10 | Opening Interest Amounts as of Jan-1-10 | Interest Jan-1 to Dec-31-10 | Board-Approved Disposition during 2010 | Adjustments during 2010 - other ³ | Closing Interest Amounts as of Dec-31-10 | |
| Group 2 Accounts | | | | | | | | | | | | | | | |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessments | 1508 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| Other Regulatory Assets - Sub-Account - Pension Contributions | 1508 | \$ 0 | | | | | | | \$ 0 | \$ - | 0 | | | \$ - | |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | \$ 5,000 | \$ 10,000 | | | | | | \$ 15,000 | \$ - | \$ 104 | | | \$ 104 | |
| Other Regulatory Assets - Sub-Account - Incremental Capital Charges | 1508 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| Other Regulatory Assets - Sub-Account - Other ⁷ | 1508 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| Retail Cost Variance Account - Retail | 1518 | \$ 2,427 | \$ 714 | | | | | | \$ 3,141 | \$ 29 | \$ 23 | | | \$ 51 | |
| Misc. Deferred Debits | 1525 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| Renewable Generation Connection Capital Deferral Account | 1531 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| Renewable Generation Connection OM&A Deferral Account | 1532 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| Renewable Generation Connection Funding Adder Deferral Account | 1533 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| Smart Grid Capital Deferral Account | 1534 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| Smart Grid OM&A Deferral Account | 1535 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| Smart Grid Funding Adder Deferral Account | 1536 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| Retail Cost Variance Account - STR | 1548 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital | 1555 | \$ 324,128 | \$ 57,784 | | | | | \$ - | \$ 360,603 | \$ - | | | | \$ - | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries | 1555 | \$ - | \$ 15,754 | | | | | | \$ 37,728 | \$ 812 | \$ 2,207 | | | \$ 3,019 | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1555 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| Smart Meter OM&A Variance | 1556 | \$ 18,311 | \$ 30,538 | | | | | \$ 21,309 | \$ 70,158 | \$ 7 | \$ 274 | | | \$ 282 | |
| Conservation and Demand Management (CDM) Expenditures and Recoveries | 1565 | \$ - | \$ 7,360 | | | | | | \$ 4,731 | \$ - | | | | \$ - | |
| CDM Contra | 1566 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| Qualifying Transition Costs ⁵ | 1570 | \$ - | | | | | | | \$ - | \$ - | 0 | | | \$ 0 | |
| Pre-market Opening Energy Variance ⁵ | 1571 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| Extra-Ordinary Event Costs | 1572 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| Deferred Rate Impact Amounts | 1574 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| RSVA - One-time | 1582 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| Other Deferred Credits | 2425 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| Group 2 Sub-Total | | \$ 315,801 | \$ 90,642 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 406,443 | \$ 848 | \$ 2,608 | \$ - | \$ - | \$ 3,456 | |
| Deferred Payments in Lieu of Taxes | 1562 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below) | 1592 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT | 1592 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| Input Tax Credits (ITCs) | | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| Total of Group 1 and Group 2 Accounts (including 1562 and 1592) | | \$ 100,755 | \$ 145,040 | \$ 22,161 | \$ - | \$ 475 | \$ - | \$ - | \$ 223,159 | \$ 25,722 | \$ 795 | \$ - | \$ 22,161 | \$ 195 | |
| Special Purpose Charge Assessment Variance Account | 1521 | \$ 11,270 | \$ 4,193 | | | | | | \$ 7,077 | \$ - | \$ 54 | | | \$ 54 | |
| Total including Account 1521 ¹ | | \$ 112,025 | \$ 140,847 | \$ 22,161 | \$ - | \$ 475 | \$ - | \$ - | \$ 230,236 | \$ 25,722 | \$ 849 | \$ - | \$ 22,161 | \$ 195 | |
| The following is not included in the total claim but are included on a memo basis: | | | | | | | | | | | | | | | |
| Deferred PILs Contra Account ⁸ | 1563 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| Board-Approved CDM Variance Account | 1567 | | | | | | | | \$ - | \$ - | | | | \$ - | |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account | 1592 | \$ - | | | | | | | \$ - | \$ - | | | | \$ - | |
| Disposition and Recovery of Regulatory Balances ¹⁰ | 1595 | \$ - | \$ 96,556 | \$ 58,856 | | | | | \$ 77,382 | \$ 2,756 | \$ 697 | | | \$ 2,059 | |

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. negative figure) as per the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 appending a final decision of the Board
Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs wr
Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the
Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disp
Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 ar
Closed April 30, 2002

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transac
Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obli
If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on
the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011
May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Boi
Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has
support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, includ



Chapleau Public Utilities Corporation

Deferral

| | | 2011 | | | |
|---|----------------|---|--|--|--|
| Account Descriptions | Account Number | Principal Disposition during 2011 - instructed by Board | Interest Disposition during 2011 - instructed by Board | Closing Principal Balances as of Dec 31-10 Adjusted for Dispositions during 2011 | Closing Interest Balances as of Dec 31-10 Adjusted during 2011 Disposition |
| Group 1 Accounts | | | | | |
| LV Variance Account | 1550 | -\$ 3,567 | \$ 1,290 | -\$ 21,214 | -\$ 1,322 |
| RSVA - Wholesale Market Service Charge | 1580 | -\$ 11,658 | -\$ 933 | -\$ 29,564 | \$ 617 |
| RSVA - Retail Transmission Network Charge | 1584 | \$ 6,467 | \$ 122 | \$ 14,119 | \$ 35 |
| RSVA - Retail Transmission Connection Charge | 1586 | \$ 151 | -\$ 2,706 | \$ 26,426 | -\$ 1,863 |
| RSVA - Power (excluding Global Adjustment) | 1588 | -\$ 71,912 | -\$ 304 | -\$ 17,145 | -\$ 1,942 |
| RSVA - Power - Sub-Account - Global Adjustment | 1588 | \$ 47,072 | \$ 1,324 | -\$ 45,077 | -\$ 2,404 |
| Recovery of Regulatory Asset Balances | 1590 | | | \$ 0 | \$ 0 |
| Disposition and Recovery of Regulatory Balances (2008) ¹⁰ | 1595 | \$ - | \$ - | -\$ 38,314 | \$ 2,349 |
| Disposition and Recovery of Regulatory Balances (2009) ¹⁰ | 1595 | | | -\$ 39,068 | -\$ 289 |
| Group 1 Sub-Total (including Account 1588 - Global Adjustment) | | -\$ 33,447 | -\$ 1,207 | -\$ 149,837 | -\$ 4,819 |
| Group 1 Sub-Total (excluding Account 1588 - Global Adjustment) | | -\$ 80,519 | -\$ 2,531 | -\$ 104,760 | -\$ 2,415 |
| RSVA - Power - Sub-Account - Global Adjustment | 1588 | \$ 47,072 | \$ 1,324 | -\$ 45,077 | -\$ 2,404 |

| | | 2011 | | | |
|---|----------------|---|--|--|--|
| Account Descriptions | Account Number | Principal Disposition during 2011 - instructed by Board | Interest Disposition during 2011 - instructed by Board | Closing Principal Balances as of Dec 31-10 Adjusted for Dispositions during 2011 | Closing Interest Balances as of Dec 31-10 Adjusted during 2011 Disposition |
| Group 2 Accounts | | | | | |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessments | 1508 | | | \$ - | \$ - |
| Other Regulatory Assets - Sub-Account - Pension Contributions | 1508 | | | \$ 0 | \$ 0 |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | | | \$ 15,000 | \$ 104 |
| Other Regulatory Assets - Sub-Account - Incremental Capital Charges | 1508 | | | \$ - | \$ - |
| Other Regulatory Assets - Sub-Account - Other ⁷ | 1508 | | | \$ - | \$ - |
| Retail Cost Variance Account - Retail | 1518 | | | \$ 3,141 | \$ 51 |
| Misc. Deferred Debits | 1525 | | | \$ - | \$ - |
| Renewable Generation Connection Capital Deferral Account | 1531 | | | | |
| Renewable Generation Connection OM&A Deferral Account | 1532 | | | | |
| Renewable Generation Connection Funding Adder Deferral Account | 1533 | | | | |
| Smart Grid Capital Deferral Account | 1534 | | | | |
| Smart Grid OM&A Deferral Account | 1535 | | | | |
| Smart Grid Funding Adder Deferral Account | 1536 | | | | |
| Retail Cost Variance Account - STR | 1548 | | | \$ - | \$ - |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital | 1555 | | | \$ 360,603 | \$ - |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries | 1555 | | | \$ 37,728 | \$ 3,019 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1555 | | | \$ - | \$ - |
| Smart Meter OM&A Variance | 1556 | | | \$ 70,158 | \$ 282 |
| Conservation and Demand Management (CDM) Expenditures and Recoveries | 1565 | | | \$ 4,731 | \$ - |
| CDM Contra | 1566 | | | \$ - | \$ - |
| Qualifying Transition Costs ⁵ | 1570 | | | \$ - | \$ 0 |
| Pre-market Opening Energy Variance ⁵ | 1571 | | | \$ - | \$ - |
| Extra-Ordinary Event Costs | 1572 | | | \$ - | \$ - |
| Deferred Rate Impact Amounts | 1574 | | | \$ - | \$ - |
| RSVA - One-time | 1582 | | | \$ - | \$ - |
| Other Deferred Credits | 2425 | | | \$ - | \$ - |
| Group 2 Sub-Total | | \$ - | \$ - | \$ 406,443 | \$ 3,456 |
| Deferred Payments in Lieu of Taxes | 1562 | | | \$ - | \$ - |
| PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below) | 1592 | | | \$ - | \$ - |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs) | 1592 | | | \$ - | \$ - |
| Total of Group 1 and Group 2 Accounts (including 1562 and 1592) | | -\$ 33,447 | -\$ 1,207 | \$ 256,606 | -\$ 1,363 |
| Special Purpose Charge Assessment Variance Account | 1521 | | | | |
| Total including Account 1521 ¹ | | -\$ 33,447 | -\$ 1,207 | \$ 256,606 | -\$ 1,363 |
| The following is not included in the total claim but are included on a memo basis: | | | | | |
| Deferred PILs Contra Account ⁸ | 1563 | | | | |
| Board-Approved CDM Variance Account | 1567 | | | | |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account | 1592 | | | | |
| Disposition and Recovery of Regulatory Balances ¹⁰ | 1595 | | | | |

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. negative figure) as per the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 appending a final decision of the Board
Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs wr
Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the
Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disp
Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 an
Closed April 30, 2002

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transac
Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obli
If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on
the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011
May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Bo
Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has
support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, includ



Chapleau Public Utilities Corporation

Deferral

| | | Projected Interest on Dec-31-10 Balances | | | | 2.1.7 RRR | | | | | |
|--|------|--|---|-----|-------------|------------------------------|---------|--|---------|-----|---|
| Account Descriptions | | Account Number | Projected Interest from Jan 1, 2011 to December 31, 2011 on Dec 31 -10 balance adjusted for disposition during 2011 ⁹ | | Total Claim | As of Dec 31-10 ⁴ | | Variance RRR vs. 2010 Balance (Principal + Interest) | | | |
| | | | Projected Interest from January 1, 2012 to April 30, 2012 on Dec 31 -10 balance adjusted for disposition during 2011 ^{9, 10} | | | | | | | | |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account | 1550 | -\$ | 364 | -\$ | 121 | -\$ | 23,022 | -\$ | 24,813 | \$ | - |
| RSVA - Wholesale Market Service Charge | 1580 | -\$ | 606 | -\$ | 202 | -\$ | 29,755 | -\$ | 41,539 | -\$ | 0 |
| RSVA - Retail Transmission Network Charge | 1584 | \$ | 303 | \$ | 101 | \$ | 14,558 | \$ | 20,744 | \$ | 0 |
| RSVA - Retail Transmission Connection Charge | 1586 | \$ | 391 | \$ | 130 | \$ | 25,084 | \$ | 22,008 | \$ | 0 |
| RSVA - Power (excluding Global Adjustment) | 1588 | -\$ | 1,309 | -\$ | 436 | -\$ | 20,833 | -\$ | 91,303 | \$ | 0 |
| RSVA - Power - Sub-Account - Global Adjustment | 1588 | \$ | 29 | \$ | 10 | \$ | 47,441 | \$ | 916 | -\$ | 0 |
| Recovery of Regulatory Asset Balances | 1590 | \$ | 0 | \$ | 0 | \$ | 0 | \$ | - | -\$ | 0 |
| Disposition and Recovery of Regulatory Balances (2008) ¹⁰ | 1595 | -\$ | 563 | -\$ | 188 | -\$ | 36,716 | -\$ | 35,963 | \$ | 2 |
| Disposition and Recovery of Regulatory Balances (2009) ¹⁰ | 1595 | -\$ | 574 | -\$ | 191 | -\$ | 40,123 | -\$ | 39,357 | \$ | 0 |
| Group 1 Sub-Total (including Account 1588 - Global Adjustment) | | -\$ | 2,694 | -\$ | 898 | -\$ | 158,249 | -\$ | 189,307 | \$ | 3 |
| Group 1 Sub-Total (excluding Account 1588 - Global Adjustment) | | -\$ | 2,724 | -\$ | 908 | -\$ | 110,807 | -\$ | 190,223 | \$ | 3 |
| RSVA - Power - Sub-Account - Global Adjustment | 1588 | \$ | 29 | \$ | 10 | \$ | 47,441 | \$ | 916 | -\$ | 0 |

| Projected Interest on Dec-31-10 Balances | | | | 2.1.7 RRR | | |
|---|----------------|--|---|-------------|------------------------------|--|
| Account Descriptions | Account Number | Projected Interest from Jan 1, 2011 to December 31, 2011 on Dec 31 -10 balance adjusted for disposition during 2011 ⁹ | Projected Interest from January 1, 2012 to April 30, 2012 on Dec 31 -10 balance adjusted for disposition during 2011 ^{9, 10} | Total Claim | As of Dec 31-10 ⁴ | Variance RRR vs. 2010 Balance (Principal + Interest) |
| Group 2 Accounts | | | | | | |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessments | 1508 | | \$ - | | \$ - | |
| Other Regulatory Assets - Sub-Account - Pension Contributions | 1508 | | -\$ 0 | | \$ - | 0 |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | \$ 221 | \$ 74 | 15,398 | \$ 15,104 | \$ - |
| Other Regulatory Assets - Sub-Account - Incremental Capital Charges | 1508 | | \$ - | | \$ - | |
| Other Regulatory Assets - Sub-Account - Other ⁷ | 1508 | | \$ - | | \$ - | |
| Retail Cost Variance Account - Retail | 1518 | \$ 46 | \$ 15 | 3,254 | \$ 3,192 | -\$ 0 |
| Misc. Deferred Debits | 1525 | | \$ - | | \$ - | |
| Renewable Generation Connection Capital Deferral Account | 1531 | | \$ - | | \$ - | |
| Renewable Generation Connection OM&A Deferral Account | 1532 | | \$ - | | \$ - | |
| Renewable Generation Connection Funding Adder Deferral Account | 1533 | | \$ - | | \$ - | |
| Smart Grid Capital Deferral Account | 1534 | | \$ - | | \$ - | |
| Smart Grid OM&A Deferral Account | 1535 | | \$ - | | \$ - | |
| Smart Grid Funding Adder Deferral Account | 1536 | | \$ - | | \$ - | |
| Retail Cost Variance Account - STR | 1548 | | \$ - | | \$ - | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital | 1555 | | | 360,603 | \$ 360,603 | \$ 0 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries | 1555 | -\$ 555 | -\$ 185 | 35,448 | -\$ 34,709 | -\$ 0 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1555 | | \$ - | | \$ - | |
| Smart Meter OM&A Variance | 1556 | \$ 1,031 | \$ 344 | 71,815 | \$ 70,440 | \$ 0 |
| Conservation and Demand Management (CDM) Expenditures and Recoveries | 1565 | \$ - | \$ - | 4,731 | -\$ 4,731 | \$ - |
| CDM Contra | 1566 | | \$ - | | \$ - | |
| Qualifying Transition Costs ⁵ | 1570 | | -\$ 0 | | \$ 0 | 0 |
| Pre-market Opening Energy Variance ⁵ | 1571 | | \$ - | | \$ - | |
| Extra-Ordinary Event Costs | 1572 | | \$ - | | \$ - | |
| Deferred Rate Impact Amounts | 1574 | | \$ - | | \$ - | |
| RSVA - One-time | 1582 | | \$ - | | \$ - | |
| Other Deferred Credits | 2425 | | \$ - | | \$ - | |
| Group 2 Sub-Total | | \$ 743 | \$ 248 | \$ 410,890 | \$ 409,899 | \$ 0 |
| Deferred Payments in Lieu of Taxes | 1562 | | \$ - | | -\$ 2,184 | \$ 2,184 |
| PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below) | 1592 | | \$ - | | \$ - | |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs) | 1592 | | \$ - | | \$ - | |
| Total of Group 1 and Group 2 Accounts (including 1562 and 1592) | | -\$ 1,951 | -\$ 650 | \$ 252,641 | \$ 220,592 | |
| Special Purpose Charge Assessment Variance Account | 1521 | \$ 104 | \$ 35 | \$ 7,270 | \$ 7,131 | \$ - |
| Total including Account 1521 ¹ | | -\$ 1,847 | -\$ 616 | \$ 259,912 | \$ 227,724 | \$ - |
| The following is not included in the total claim but are included on a memo basis: | | | | | | |
| Deferred PILs Contra Account ⁸ | 1563 | | \$ - | | \$ 2,184 | \$ 2,184 |
| Board-Approved CDM Variance Account | 1567 | | \$ - | | \$ - | |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account | 1592 | | \$ - | | \$ - | |
| Disposition and Recovery of Regulatory Balances ¹⁰ | 1595 | -\$ 1,138 | -\$ 379 | 76,839 | -\$ 75,320 | \$ - |

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. negative figure) as per the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 appending a final decision of the Board
Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs wr
Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the
Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disp
Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 an
Closed April 30, 2002

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transac
Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obli
If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on
the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011
May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Bo
Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has
support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, includ



Ontario Energy Board

**Deferral/ Variance Account Work
Form**

Variance Explanations

Chapleau Public Utilities Corporation

Accounts that produced a variance on the 2012 continuity schedule are listed below.
Please provide a detailed explanation for each variance below.

| Account Descriptions | Account Number | Variance RRR vs. 2010 Balance (Principal + Interest) | Explanation |
|--|-------------------|--|-------------------------------|
| Group 1 Accounts | | | |
| RSVA - Wholesale Market Service Charge | 1580 | \$ (0.30) | Difference is due to rounding |
| RSVA - Retail Transmission Network Charge | 1584 | \$ 0.26 | Difference is due to rounding |
| RSVA - Retail Transmission Connection Charge | 1586 | \$ 0.36 | Difference is due to rounding |
| RSVA - Power - Sub-Account - Global Adjustment | 1588 | \$ (0.01) | Difference is due to rounding |
| Recovery of Regulatory Asset Balances | 1590 | \$ (0.03) | Difference is due to rounding |
| Disposition and Recovery of Regulatory Balances (2008) ¹⁰ | 1595 | \$ 2.44 | Difference is due to rounding |
| Disposition and Recovery of Regulatory Balances (2009) ¹⁰ | 1595 | \$ 0.27 | Difference is due to rounding |
| Group 2 Accounts | | | |
| Other Regulatory Assets - Sub-Account - Pension Contributions | 1508 | \$ 0.02 | Difference is due to rounding |
| Retail Cost Variance Account - Retail | 1518 | \$ (0.10) | Difference is due to rounding |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital | 1555 | \$ 0.47 | Difference is due to rounding |
| Smart Meter OM&A Variance | 1556 | \$ 0.36 | Difference is due to rounding |
| Qualifying Transition Costs ⁵ | 1570 | \$ 0.01 | Difference is due to rounding |