

Chapleau Public Utilities Corporation

Deferral and Variance Account Balances as at December 31, 2010

Account Description	Account Number	Principal Amount as at Dec. 31 2010	Interest Amount as at Dec. 31 2010	Total as at Dec. 31 2010
Group 1 Accounts				
LV Variance Account	1550	(24,781)	(32)	(24,813)
RSVA - Wholesale Market Service Charge	1580	(41,222)	(316)	(41,538)
RSVA - Retail Transmission Network Charge	1584	20,586	157	20,744
RSVA - Retail Transmission Connection Charge	1586	26,577	(4,569)	22,008
RSVA - Power (Excluding Global Adjustment)	1588	(89,057)	(2,246)	(91,303)
RSVA - Power (Global Adjustment Sub-account)	1588	1,995	(1,080)	916
Recovery of Regulatory Asset Balances	1590	0	0	0
Disposition and Recovery of Regulatory Balances (2008)	1595	(38,314)	2,349	(35,964)
Disposition and Recovery of Regulatory Balances (2009)	1595	(39,068)	(289)	(39,357)
Sub-Total - Group 1 Accounts		(183,284)	(6,026)	(189,307)
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - OEB Cost Assessments				
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	0	0	0
Other Regulatory Assets - Sub-Account Deferred IFRS Transition Costs	1508	15,000	104	15,104
Other Regulatory Assets - Sub-Account - Other	1508	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0	0	0
Retail Cost Variance Account - Retail	1518	3,141	51	3,192
Misc. Deferred Debits	1525	0	0	0
Renewable Generation Connection Capital Deferral Account	1531	0	0	0
Renewable Generation Connection OM&A Deferral Account	1532	0	0	0
Renewable Generation Connection Funding Adder Deferral Account	1533	0	0	0
Smart Grid Capital Deferral Account	1534	0	0	0
Smart Grid OM&A Deferral Account	1535	0	0	0
Smart Grid Funding Adder Deferral Account	1536	0	0	0
Retail Cost Variance Account - STR	1548	0	0	0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	360,603	0	360,603
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	(37,728)	3,019	(34,709)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	0	0	0
Smart Meter OM&A Variance	1556	70,158	282	70,440
Conservation and Demand Management Expenditures and Recoveries	1565	(4,731)	0	(4,731)
CDM Contra	1566	0	0	0
RSVA - One-time	1582	0	0	0
Other Deferred Credits	2425	0	0	0
Sub-Total - Group 2 Accounts		406,443	3,456	409,899
Deferred Payments in Lieu of Taxes	1562	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	0	0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		223,159	(2,570)	220,592
Special Purpose Charge Assessment Variance Account	1521	7,077	54	7,131
Total of all Deferral and Variance Accounts as at December 31, 2010		230,236	(2,516)	227,723

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2012 Deferral and Variance Account Disposition - From Continuity Schedules

Group 1 Deferral and Variance Account Balances	A/C #	Allocator	Total	Residential	GS < 50 kW	GS > 50 kW	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	Total
kWh % Allocation			100%	52.396%	18.892%	27.534%	0.026%	0.093%	1.059%	100.000%
Low Voltage Variance Account	1550	kWh	-\$ 25,298	- 13,255	- 4,779	- 6,965	- 7	- 24	- 268	-\$ 25,298
RSVA - Wholesale Market Service Charge	1580	kWh	-\$ 42,346	- 22,188	- 8,000	- 11,659	- 11	- 39	- 449	-\$ 42,346
RSVA - Retail Transmission Network	1584	kWh	\$ 21,147	11,080	3,995	5,823	6	20	224	\$ 21,147
RSVA - Retail Transmission Connection	1586	kWh	\$ 22,529	11,804	4,256	6,203	6	21	239	\$ 22,529
RSVA - Power (exclud. Global Adjustment)	1588	kWh	-\$ 93,048	- 48,754	- 17,578	- 25,619	- 24	- 87	- 986	-\$ 93,048
Total			-\$117,016	-\$ 61,312	-\$ 22,106	-\$ 32,219	-\$ 31	-\$ 109	-\$ 1,239	-\$117,016

Group 2 Deferral and Variance Account Balances	A/C #	Allocator	Total	Residential	GS < 50 kW	GS > 50 kW	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	Total
kWh % Allocation			100%	52.396%	18.892%	27.534%	0.026%	0.093%	1.059%	100.000%
Customer Allocation			100%	86.621%	12.309%	1.070%	0%	0%	0%	100.000%
Retail Costs Variance Account - Retail	1518	Customers	\$ 3,253	2,818	400	35	-	-	-	\$ 3,253
Conservation and Demand Management	1565	kWh	-\$ 4,731	- 2,479	- 894	- 1,303	- 1	- 4	- 50	-\$ 4,731
Total			-\$ 1,478	\$ 339	-\$ 493	-\$ 1,268	-\$ 1	-\$ 4	-\$ 50	-\$ 1,478

Group 1 Deferral and Variance Account Balances Non-RPP	A/C #	Allocator	Total	Residential	GS < 50 kW	GS > 50 kW	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	Total
% Allocation			100%	5.216%	0.861%	93.923%	0.000%	0.000%	0.000%	100%
RSVA - Power Sub-A/C Global Adjustment	1588	Non RPP kW	\$ 954	\$ 50	\$ 8	\$ 896	\$ -	\$ -	\$ -	\$ 954
Total			\$ 954	\$ 50	\$ 8	\$ 896	\$ -	\$ -	\$ -	\$ 954

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2012 Deferral and Variance Account Disposition - From Continuity Schedules

Customer Classes	Residential	GS < 50 kW	GS > 50 kW	Unmetered Scattered Load	Sentinel Lighting	Street Lighting
Billing Determinants	kWh	kWh	kW	kWh	kW	kW
Consumptions - kWh or kW	14,574,912	5,255,040	19,530	7,272	66	780
Disposition Amount	-\$ 60,973	-\$ 22,599	-\$ 33,487	-\$ 32	-\$ 113	-\$ 1,289
Deferral and Variance Account Rate Rider	-\$ 0.0042	-\$ 0.0043	-\$ 1.7146	-\$ 0.0044	-\$ 1.7121	-\$ 1.6526

Customer Classes	Residential	GS < 50 kW	GS > 50 kW	Unmetered Scattered Load	Sentinel Lighting	Street Lighting
Billing Determinants	kWh	kWh	kW	kWh	kW	kW
Consumptions Non-RPP kWh or kW	416,388	68,712	19,530	-	-	-
Disposition Amount	\$ 50	\$ 8	\$ 896	\$ -	\$ -	\$ -
Rate Rider - Global Adj. Non-RPP Cust.	\$ 0.0001	\$ 0.0001	\$ 0.0459	\$ -	\$ -	\$ -