

FINANCIAL SERVICES Guidelines for Accounting for Smart Meter Costs

To:

 Issued:
 February 2, 2009

 Last Update:
 December 18, 2009

 From:
 J. Nagy (ext. 5587)

The following guideline is provided to ensure that London Hydro is compliant with OEB accounting directives related to the installation and maintenance of smart meters and associated communication equipment, hardware and software.

Direction is provided for the recording of costs for both the capital purchase and installation of the smart meters, communication, system integration etc. and for incremental operating and maintenance cost such as training, customer communication, etc.

Any questions related to this guideline or activity not covered in the attached should be directed to Judith Nagy (ext. 5587) or Mike Chase (ext. 5750).

Updates to this guideline will be provided as required.

SUMMARY OF CAPITAL PROJECT COMPONENTS AND CHARGE NUMBERS

BU	Work Order	Description
Individual Re	evenue Meters (Sma	art Meters)
2793	2793600	Purchase and installation of smart meters
2793	2793601	Repair/replace broken meter base
2793	2793760	Meter installation tools
Communicat	ion Equipment	
2793	2793330	Purchase and installation of all components of communication equipment
Master Statio	on and Integration	
2793	2793750	Computer software
2793	2793760	Computer hardware
Program Ma	nagement –	
2793	2793100	Project Management

Use the Chart of Accounts 2000 series Object list when coding the object account within the above work orders.

Object listing is available at Public\Finance Info\Chart of Accounts\Chart of Accounts Information.xls.

Individual Revenue Meters (Smart Meters)

Smart meter units installed at customers' premises outfitted with a FlexNet radio module for communicating with the closest transceiver. Anticipated deployment in 2009 is 81,000 units at \$175 average installation cost.

Purchase and installation of smart meters - Work order: 2793600

Includes:

• Direct labour and associated costs (such as trucking) related to the installation of a new smart meter (i.e. either replacing an old meter or installing one at a new location)

NOTE: Direct labour is defined as either London Hydro personnel or contractor service used to complete the meter installation on site. Therefore, general supervision is NOT considered to be direct labour. If incremental supervision costs are incurred see the Incremental OM&A expense section of this document for proper cost distribution.

Repair/replace broken meter base (customer owned equipment) - Work order: 2793601

Includes:

- Direct labour and associated costs (such as trucking) for either London Hydro personnel or contractor service used for on site repair/replacement of broken meter base
- Materials and parts related to the above

NOTE: If an external contractor performs the repair or replacement, invoices must provide a breakdown of cost components (labour, materials, parts, etc.), as well as the number of repairs/replacement, and location of the repair. When processing the invoice, the contractor labour and material costs must be shown separately. London Hydro must prepare statistics for the repairs/replacements and location in order to complete cost allocation.

IMPORTANT TO NOTE: the Ontario Energy Board will review, approve, and/or disallow any expenses not meeting their guidelines. Any disallowed costs will be expensed to the business area where the expenses were incurred.

Meter installation tools - Work order: 2793760

Includes:

• Fieldworker SmartPoint handheld installation tool purchase.

Communication Equipment

Components: 9 Transceivers, FlexNet wireless LAN, Backhaul WAN, including IBM consulting

All components accumulated in this one work order. Include direct labour and associated costs, collectors, repeaters, radio license, activation fees, and installation costs. All Purchase Orders and Invoices must note which component is being purchased. Components will be separated on a reconciliation statement prepared by Finance.

FlexNet Wireless LAN (Local Area Network) - Work order: 2793330

- Wireless communication between the individual revenue meters and the FlexNet transceivers
- May include radio license

FlexNet Transceivers (9) - Work order: 2793330

• Each 9 transceivers include antenna, tower, and radio transmitter/receiver.

Backhaul WAN (Wide Area Network) - Work order: 2793330

- Interconnects the FlexNet Master Station with the 9 FlexNet Transceiver sites.
- May include activation fees

Master Station and Integration

Components: Hardware, Software, Interface software development and testing.

A centralized computer system (at 111 Horton Street) that provides a user interface and will receive and process meter readings from all smart meters connected to the system. It is interfaced to both the provincial MDM/R and SAP CIS.

Computer Software - Work order: 2793750

Includes:

• Master Station (Sensus RNI) software and installation, Interface software development and testing between the Sensus RNI master station and London Hydro's corporate SAP CIS system, the provincial MDM/R, and other London Hydro operational computer systems.

Computer Hardware - Work order: 2793760

Includes:

• Computer hardware including blade chassis and computing blades.

Program Management

IBM consultants contracted for their expertise in the smart meter system field: AMI Consultant, AMI Project Advisor, and Solution Architect.

These costs will be proportionately distributed among the major components once the smart meter system installation is completed.

Project Management - Work order: 2793100

Includes:

• Consulting for the smart meter project management, strategic planning, project status reporting

INCREMENTAL OM&A COST

The Ontario Energy Board is clear that <u>ONLY</u> INCREMENTAL expenses directly related to the operating or maintenance of smart meters will qualify for special smart meter accounting. All other operating and maintenance costs should be charged to the regular business unit and subledger.

- OEB requires "INCREMENTAL" operating, maintenance and administrative expenses to be captured in a separate regulatory variance account for future disposition through the rate setting process.
- The OEB applies an extremely restrictive interpretation to the term "incremental" as was observed during the transitional cost recording and recovery process. To assist in identifying incremental costs, the following guidelines should be applied:
 - Operating and maintenance labour for an employee is NOT incremental if the employee was on staff before this initiative and has simply been reassigned from his/her normal job function to work on this project
 - Temporary staff hired to work exclusively on this project, or hired to backfill for fulltime staff working on this project are incremental costs, but it will be extremely difficult to justify this claim if these employees remain employed at London Hydro after the project is completed.
 - All non labour costs must be new expenditures that can be easily identified and quantified and exclusively related to the smart meter start-up phase of the project.
 - Incremental operating costs which are considered ongoing expenses after the installation is completed, and eventually will become regular operating activities, should be included here
 - Incremental supervision overtime, if any, should be charged to home business unit

SUMMARY OF INCREMENTAL OM&A ACTIVITIES AND CHARGE ACCOUNTS

BU	Work Order	Description
91	8910011	Smart Meter Operating expenses
91	8910012	Smart Meter Maintenance expenses

Use the Chart of Accounts 7000 and 8000 series Object list when coding the object account within the above work orders.

Object listing is available at Public\Finance Info\Chart of Accounts\Chart of Accounts Information.xls.

INCREMENTAL OM&A DETAILED DESCRIPTIONS

Smart Meter Operating and Maintenance Expenses – Electric Meter Department

The separation of incremental operating and maintenance costs should follow the same definitions currently used by the electric meter department.

Use the Chart of Accounts 7000 series Object list when coding to the object account

Includes:

- incremental labour and associated costs
- incremental contracted services
- incremental operating administration costs
- incremental meter reverification costs and similar expenses should be charged to maintenance

FlexNet Technology ongoing Licensing Fees

Includes:

incremental Licensing Fees based on the number of revenue meters and transceivers in active service

Software Maintenance

Includes:

- incremental software maintenance support expense (requires periodical renewal)
- initial software license may be included in the software purchase price and capitalized

Hardware Maintenance

Includes:

• incremental hardware maintenance and server support (requires periodical renewal)

Customer Communication Expenses

Includes:

• incremental customer communication and education, project communication costs

Program Management Costs

Includes:

• incremental program management costs ongoing in nature, procurement, etc.

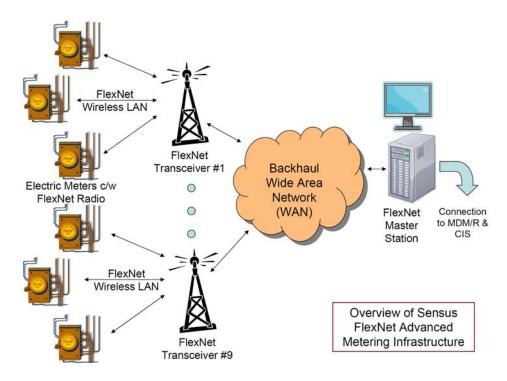
Change Management including Training Expenses

Includes:

- incremental consulting or training facilitator costs
- incremental course fees attended by London Hydro employees
- incremental travel, accommodation, meal expenses
- incremental staff attending training should charge their time to this charge account

NOTE: Non-incremental London Hydro staff attending training should NOT charge time outside of their home business unit.

Definitions



- AMCC Advanced Metering Control Computer that is used to retrieve or receive and temporarily store meter reads before or as they are being transmitted to the MDMR/R. The information stored in the AMCC is available to log maintenance and transmission faults and issue reports on the overall health of the AMI to the distributor.
 AMCD Advanced Metering Communication Device that is housed either under the meter's glass or outside the meter. It transmits meter reads from the meter directly or indirectly to the AMCC.
- AMI Advanced Metering Infrastructure. It includes the meter, AMCD, LAN, AMRC, AMCC, WAN and related hardware, software and connectivity required for a fully functioning system that complies with the AMI Functional Specification. With some technologies, an AMI does not include AMRCs. An AMI does not include the MDM/R.
- **AMRC** Advanced Metering Regional Collector that collects meter reads over the LAN from the AMCD and transmits these meter reads to the AMCC.
- LAN Local Area Network is the communication network that transmits meter reads from the AMCD to the AMRC.
- **MDM/R** The Meter Data Management and meter data Repository functions within which meter reads are processed to produce rate-ready data and are stored for future use.
- WAN Wide Area Network is the communication network that transmits meter reads from the AMRC to the AMCC or, in some systems from the AMCD directly to the AMCC, and from the AMCC to the MDM/R.

LONDON HYDRO CAPITAL EXPENDITURE ACCOUNTS

Object			Date	ail (L	FOR USE WITH CAPITAL WORK ORI	DERS ONLY
Object	3	4	5	an (∟ 6		How to Use
2000	3	_	-			
2000 2100		4	5	-	sets - CWIP our Expenses	
2100					Regular	
-				0	7 Regular - Full Time	
2102						
2103				_	7 Regular - Part Time	
2104 2105					Planned Overtime	CHARGED TO THE WORK ORDER THROUGH THE PAYROLL SYSTEM
					Unplanned Overtime	ONLY
2106					Shift Pay	
2110 2118					Benefit Overhead Allocation	
2110			5	-		
			5	1	t Acquisition	
2151					Asset Acquisition	USED WHEN ASSET IS ACQUIRED AS OPPOSED TO BEING
2152 2153				-	Hardware	CONSTRUCTED
2153			-		Software	CONSTRUCTED
			5		hased Services	
2201					Contractor Services	
2202					Inspection Services	ALL SERVICES PURCHASED
2203					Site Excavation Services	RELATED TO CAPITAL PROJECTS SHOULD BE CHARGED WITHIN THIS
2204					Disposal Services	CATEGORY
2205 2206					Equipment & Vehicle Rentals	
2200			5		Consulting Services rials and Supplies	
			Э	_		
2301					Switches	
2302					Construction Materials	—
2304					Electrical Supplies	
2305					Sand, Gravel, Topsoil	
2306					Concrete Products	THIS CATEGORY IS USED TO
2307					Conductors	IDENTIFY THE TYPES OF PRODUCT
2308					Hardware & Attachments	USED IN THE CONSTRUCTION OF CAPITAL ASSETS THE
2310					Miscellaneous Supplies	MATERIALS CAN BE DIRECT
2312						PURCHASES OR STORES ISSUES
2313					Transformers	—
2314					Water heaters	—
2315					Elec Meters/Metering Units	—
2316 2395					Street Light Supplies	
2395			F		Stores Overhead	
			5		nal Cost Allocations	ALL INTERNAL DEPT.
2401					Transportation Hourly Rate	ALLOCATIONS WILL BE CHARGED
2402					Major Equipment Hourly Rate	TO EACH WORK ORDER IN THIS
2404			_		Engineering Overhead	<u>ARFA</u>
2450			5	-	tal Cost Recovery	
2451					Capital Cost Recovery	1 - - - - - - - - - -
2499				6	CWIP - Close to Fixed Assets	for Finance use only

FOR USE WITH CAPITAL WORK ORDERS ONLY

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LONDON HYDRO OPERATING and MAINTENANCE EXPENSE ACCOUNTS

Ohiaat	1		ata: /	-		
Object	Leve	el of Do			Account Description	How to Use
7000	•	-		and I	I Maintenance Expenses	
7001	-	5	Prior	Yr. E	Billable Service Balance Forwards	
7002		-			Year Balance Forward	UNBILLED PRIOR YEAR BALANCES
7100		5			(penses	
7101			6	Reg	Jlar	
7102				7	Regular - Full Time	
7103				7	Regular - Part Time	ALL LABOUR COSTS WILL BE
7104			6		ned Overtime	CHARGED TO THE WORK ORDER
7105					anned Overtime	THROUGH THE PAYROLL SYSTEM
7106				Shift		ONLY
7110					efit Overhead Allocation	
7118		_			Time	
7200		5			d Services	
7201					ractor Services	
7202					ection Services	
7203					Excavation Services	
7204			6		osal Services	ALL SERVICES PURCHASED RELATED
7205					Iscaping Services Elimination Services	TO OPERATING & MAINTENANCE
7206 7207						ACTIVITIES SHOULD BE CHARGED
7207					r Equipment Rentals ping Charges	WITHIN THIS CATEGORY
7208					dent Report	
7203					lesale Metering Point Expenses	
7211					inology License Fees	
7300		5			and Supplies	
7301		-		Swite		
7302			6		struction Materials	
7304			6		trical Supplies	
7305					l, Gravel, Topsoil & Sod	
7306			6		crete and Concrete Products	THIS CATEGORY IS USED TO IDENTIFY
7307			6	Cond	ductors	THE TYPES OF PRODUCT USED AS A
7308					ware, Attachments & Terminators	PART OF REGULAR OPERATING
7310					ellaneous Supplies	ACTIVITIES THE MATERIALS CAN BE
7311			6		ic Supplies	DIRECT PURCHASES OR STORES
7312			6	Pole		ISSUES
7313					sformers	
7315					ers & Metering Units	
7316					et Light Supplies	
7395					es Overhead	
7400		5			ost Allocations	
7401	——				sportation Hourly Rate	ALL INTERNAL DEPT. ALLOCATIONS
7402	<u> </u>				r Equipment Hourly Rate	WILL BE CHARGED TO EACH WORK
7404 7500		E		J	neering Overhead	ORDER IN THIS AREA
		5			overies	
7501			6	ыпа	ole Services Cost Recoveries	COSTS BILLED TO 3RD PARTIES

FOR USE WITH OPERATING and MAINTENANCE WORK ORDERS ONLY

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LONDON HYDRO GENERAL AND ADMINISTRATIVE ACCOUNTS

FOR USE WITH DEPT. BUSINESS UNITS AND/OR G&A WORK ORDERS

Object	Leve	el of D	etail (LOD)	Account Description	How to Use
	4	5	6	7	•	How to use
8000	4	Gene			istrative Expenses	
8100		5	Depa	rtmen	t Labour Expenses	
8101			6	Regu	ar	
8102					Regular - Full Time	
8103					Regular - Part Time	
8104			6		ed Overtime	
8105			6		nned Overtime	
8106			6		Premium	
8107			6	Stand		ALL LABOUR COSTS FOR THE BUSINESS
8108			6		nent Weather	UNIT'S PERSONNEL WILL BE CHARGED TO
8109			6		/ WCB	THESE ACCOUNTS VIA THE PAYROLL
8110			6	Sick F	•	SYSTEM, IRREGARDLESS OF WHETHER THE
8111			6	Vacat		LABOUR IS DIRECTLY FOR CAPITAL
8112					Vacation - Full Time	PROJECTS, BILLABLE SERVICES OR
8113				7	Vacation - Part Time	OPERATING ACTIVITIES
8114			6		Paid Absences	4
8115			6	Traini		4
8116	I		6		orate Benefit Expense	4
8117	I		6	-	nnel Agency Labour Expenses	4
8118			6		in Lieu	4
8120		-	6		ance/Early Retirement ther BU's	
8121		5				
8122					ar - Full Time	ALL LABOUR COSTS CHARGED TO THE
8123			6 6		ar - Part Time	BUSINESS UNIT FROM PERSONNEL OF
8124		5			ium Pays	OTHER BU'S WILL BE CHARGED HERE
8125		5	-	-	t Labour Cost Recoveries	
8126					ating Labour Cost Recoveries	ALL "DIRECT" LABOUR & BENEFIT COSTS
8127			6		al Labour Cost Recoveries	INCLUDED ABOVE WILL BE CREDITED HERE
8128			6	-	le Services Labour Cost Recoveries	WHEN APPLIED TO THE APPLICABLE WORK
8129 8140			6 6		Labour Cost Recoveries	ORDERS
8140		5			Benefit Expenses	
8151			6	OMER		
8152			6		10	4
8152			6		mployer's Portion	4
8154			6		mployee's Portion	-
8155			6		nsurance	-
8155			6		isurance	4
8150			6		byers Health Tax	ALL CORPORATE BENEFIT COSTS ARE
8158			6		n Benefits	CAPTURED HERE AND ARE USED TO
8159			6		e Benefits & Pensions	CREATE THE BENEFIT ALLOCATIONS TO
8160			-	-	Administrative Expense	ALL BUSINESS UNITS
8161			6		e Benefits - Recoverable	
8162			6		ovee Future Benefit Costs	4
8163			6		byee OHIP Premiums	1
8165			-		nity Leave Top Ups	1
8166					ion Pay Adjustments	1
8170					Benefits Expense	1
8200		5			tal Employee Expenses	
8201			6		feal Allowance	
8202		1	6	-	nal Auto Mileage	
8203		1	6		prate Clothing	INCLUDES ALL DEPARTMENT EMPLOYEE
8204			6		and Tool Allowance	COSTS NOT CONSIDERED TO BE LABOUR
8205			-	-	pership Dues	- THAT CAN BE CHARGED THROUGH THE
8206			6		License Fees	PAYROLL SYSTEM, STORES ISSUES OR
8207		1	6		byee Medical Expenses	DIRECT PURCHASES
8208			6		rtmental Safety Supplies	1
8250		5	-		Employee Expenses	
8251				-	ss Centre Expenses	
8252			6		ation/ Recruitment Expenses	ALL CORPORATE EMPLOYEE EXPENSES
8253			6		prate Medical Expenses	THAT ARE NOT SPECIFICALLY RELATED TO
8255			6		/ Employee Wellness	A BUSINESS UNIT'S ACTIVITIES
8256			6	Reco	gnition Gifts	1
		1			ن ب	

cont.

Other Account Description How to Use 8300 6 Employee Development CAPTURES ALL DEPARTMENT COSTS 8301 6 Intition and Course Materials RELATED TO EMPLOYEE DEVELOPMENT 8302 6 Accommodation RelATED TO EMPLOYEE DEVELOPMENT 8303 6 Foresonal Auto Misage EMPLOYEE CAN BE PREPAD MANDATORY 8304 6 Foresonal Development EMPLOYMENT CONSTS 8307 6 Corporate Employee Development EMPLOYMENT CONSTS 8308 6 Corporate Employee Development TRAINING NOT SPECIFIC TO BU'S 8326 6 Corporate Employee Development TRAINING NOT SPECIFIC TO BU'S 8326 6 Corporate Expense ALL MEETING EXPENSES COMMONLY 8326 6 Travie Expense ALL MEETING EXPENSES THAT RELATE TO SPECIFIC TO BU'S 8330 5 Meeting Expense ALL EXPENSES THAT RELATE TO SPECIFIC
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8565 6 Furniture Maintenance DIRECT PURCHASES OR STORES ISSUES
8566 6 Interior Landscape
8567 6 Elevator Maintenance

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