

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

**Application Contact Information**

<b>Name:</b>	Marita Morin
<b>Title:</b>	Secretary Treasurer
<b>Phone Number:</b>	705-864-0111
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**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 <sup>6</sup>	Board-Approved Disposition during 2005	Adjustments during 2005 - other <sup>3</sup>	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 <sup>3</sup>	Closing Interest Amounts as of Dec-31-05
<b>Group 1 Accounts</b>											
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) <sup>10</sup>	1595					\$ -					\$ -
Disposition and Recovery of Regulatory Balances (2009) <sup>10</sup>	1595					\$ -					\$ -
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		-\$ 299,329	-\$ 146,448	\$ -	\$ 133,673	-\$ 312,104	\$ 2,907	-\$ 17,658	\$ -	\$ -	-\$ 14,751
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		-\$ 299,329	-\$ 139,725	\$ -	\$ 133,673	-\$ 305,381	\$ 2,907	-\$ 17,185	\$ -	\$ -	-\$ 14,278
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ -	-\$ 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 <sup>6</sup>	Board-Approved Disposition during 2005	Adjustments during 2005 - other <sup>3</sup>	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 <sup>3</sup>	Closing Interest Amounts as of Dec-31-05
<b>Group 2 Accounts</b>											
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 <sup>7</sup>	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 <sup>5</sup>	1570	\$ 54,717	\$ 56			\$ 54,773	\$ -	\$ 3,967			\$ 3,967
Pre-market Opening Energy Variance <sup>5</sup>	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					\$ -					\$ -
<b>Group 2 Sub-Total</b>		\$ 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					\$ -					\$ -
<b>Total of Group 1 and Group 2 Accounts (including 1562 and 1592)</b>		-\$ 285,682	-\$ 154,658	\$ -	\$ 133,673	-\$ 306,667	-\$ 3,198	-\$ 13,342	\$ -	\$ -	-\$ 16,540
<b>Special Purpose Charge Assessment Variance Account</b>	<b>1521</b>										
<b>Total including Account 1521 <sup>1</sup></b>		-\$ 285,682	-\$ 154,658	\$ -	\$ 133,673	-\$ 306,667	-\$ 3,198	-\$ 13,342	\$ -	\$ -	-\$ 16,540
<b>The following is not included in the total claim but are included on a memo basis:</b>											
Deferred PILs Contra Account <sup>8</sup>	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 <sup>10</sup>	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.**

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

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

<sup>3</sup> 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.

<sup>4</sup> 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.

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

<sup>6</sup> Closed April 30, 2002

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

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

<sup>9</sup> 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.

<sup>10</sup> 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.

<sup>11</sup> 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).



Deferral

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 <sup>6</sup>	Board-Approved Disposition during 2006 <sup>2, 2A</sup>	Adjustments during 2006 - other <sup>3</sup>	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 <sup>2, 2A</sup>	Adjustments during 2006 - other <sup>3</sup>	Closing Interest Amounts as of Dec-31-06
<b>Group 1 Accounts</b>											
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) <sup>10</sup>	1595	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances (2009) <sup>10</sup>	1595	\$ -				\$ -	\$ -				\$ -
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		-\$ 312,104	-\$ 124,536	-\$ 12,346	\$ 174,830	-\$ 249,464	-\$ 14,751	-\$ 14,390	\$ 458	-\$ 18,605	-\$ 48,204
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		-\$ 305,381	-\$ 170,188	-\$ 12,346	\$ 174,830	-\$ 288,393	-\$ 14,278	-\$ 15,428	\$ 458	-\$ 18,605	-\$ 48,769
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	-\$ 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 <sup>6</sup>	Board-Approved Disposition during 2006 <sup>2, 2A</sup>	Adjustments during 2006 - other <sup>3</sup>	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 <sup>2, 2A</sup>	Adjustments during 2006 - other <sup>3</sup>	Closing Interest Amounts as of Dec-31-06
<b>Group 2 Accounts</b>											
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 <sup>7</sup>	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 <sup>5</sup>	1570	\$ 54,773		\$ 54,773		\$ -	\$ 3,967	\$ 1,324	\$ 5,284	-\$ 7	-\$ 0
Pre-market Opening Energy Variance <sup>5</sup>	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	\$ -				\$ -	\$ -				\$ -
<b>Group 2 Sub-Total</b>		\$ 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)											
<b>Total of Group 1 and Group 2 Accounts (including 1562 and 1592)</b>		-\$ 306,667	-\$ 134,139	\$ 1,357	\$ 174,830	-\$ 267,333	-\$ 16,540	-\$ 12,048	-\$ 362	-\$ 18,612	-\$ 46,839
<b>Special Purpose Charge Assessment Variance Account</b>	<b>1521</b>										
<b>Total including Account 1521 <sup>1</sup></b>		-\$ 306,667	-\$ 134,139	\$ 1,357	\$ 174,830	-\$ 267,333	-\$ 16,540	-\$ 12,048	-\$ 362	-\$ 18,612	-\$ 46,839
<b>The following is not included in the total claim but are included on a memo basis:</b>											
Deferred PILs Contra Account <sup>8</sup>	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 <sup>10</sup>	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

2007											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-07	Transactions Debit / (Credit) during 2007 excluding interest and adjustments <sup>6</sup>	Board-Approved Disposition during 2007	Adjustments during 2007 - other <sup>3</sup>	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 <sup>3</sup>	Closing Interest Amounts as of Dec-31-07
<b>Group 1 Accounts</b>											
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) <sup>10</sup>	1595	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances (2009) <sup>10</sup>	1595	\$ -				\$ -	\$ -				\$ -
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		-\$ 249,464	-\$ 78,007	\$ -	\$ 48,538	-\$ 278,933	-\$ 48,204	-\$ 14,642	\$ -	\$ 4,976	-\$ 57,870
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		-\$ 288,393	-\$ 80,435	\$ -	\$ 48,538	-\$ 320,290	-\$ 48,769	-\$ 16,249	\$ -	\$ 4,976	-\$ 60,042
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ 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 <sup>6</sup>	Board-Approved Disposition during 2007	Adjustments during 2007 - other <sup>3</sup>	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 <sup>3</sup>	Closing Interest Amounts as of Dec-31-07
<b>Group 2 Accounts</b>											
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 <sup>7</sup>	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 <sup>5</sup>	1570	\$ -				\$ -	-\$ 0				-\$ 0
Pre-market Opening Energy Variance <sup>5</sup>	1571	\$ -				\$ -	\$ -				\$ -
Extra-Ordinary Event Costs	1572	\$ -				\$ -	\$ -				\$ -
Deferred Rate Impact Amounts	1574	\$ -				\$ -	\$ -				\$ -
RSVA - One-time	1582	\$ -				\$ -	\$ -				\$ -
Other Deferred Credits	2425	\$ -				\$ -	\$ -				\$ -
<b>Group 2 Sub-Total</b>		-\$ 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)		\$ -				\$ -	\$ -				\$ -
<b>Total of Group 1 and Group 2 Accounts (including 1562 and 1592)</b>		-\$ 267,333	-\$ 59,475	\$ -	\$ 48,538	-\$ 278,270	-\$ 46,839	-\$ 13,472	\$ -	\$ 4,976	-\$ 55,335
<b>Special Purpose Charge Assessment Variance Account</b>	<b>1521</b>										
<b>Total including Account 1521 <sup>1</sup></b>		-\$ 267,333	-\$ 59,475	\$ -	\$ 48,538	-\$ 278,270	-\$ 46,839	-\$ 13,472	\$ -	\$ 4,976	-\$ 55,335
<b>The following is not included in the total claim but are included on a memo basis:</b>											
Deferred PILs Contra Account <sup>8</sup>	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 <sup>10</sup>	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 <sup>6</sup>	Board-Approved Disposition during 2008	Adjustments during 2008 - other <sup>3</sup>	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 <sup>3</sup>	Closing Interest Amounts as of Dec-31-08
<b>Group 1 Accounts</b>											
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) <sup>10</sup>	1595	\$ -	\$ 21,025	\$ 261,348		-\$ 240,323	\$ -	-\$ 2,369			-\$ 2,369
Disposition and Recovery of Regulatory Balances (2009) <sup>10</sup>	1595	\$ -				\$ -	\$ -				\$ -
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		-\$ 278,933	\$ 6,862	\$ 22,582	\$ -	\$ 294,653	-\$ 57,870	-\$ 12,710	-\$ 45,546	\$ -	-\$ 25,034
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		-\$ 320,290	\$ 5,638	\$ 22,582	\$ -	\$ 337,234	-\$ 60,042	-\$ 14,259	-\$ 45,546	\$ -	-\$ 28,755
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ 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 <sup>6</sup>	Board-Approved Disposition during 2008	Adjustments during 2008 - other <sup>3</sup>	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 <sup>3</sup>	Closing Interest Amounts as of Dec-31-08
<b>Group 2 Accounts</b>											
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 <sup>7</sup>	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 <sup>5</sup>	1570	\$ -			\$ -	-\$ 0				-\$ 0	
Pre-market Opening Energy Variance <sup>5</sup>	1571	\$ -			\$ -	\$ -				\$ -	
Extra-Ordinary Event Costs	1572	\$ -			\$ -	\$ -				\$ -	
Deferred Rate Impact Amounts	1574	\$ -			\$ -	\$ -				\$ -	
RSVA - One-time	1582	\$ -			\$ -	\$ -				\$ -	
Other Deferred Credits	2425	\$ -			\$ -	\$ -				\$ -	
<b>Group 2 Sub-Total</b>		\$ 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)											
<b>Total of Group 1 and Group 2 Accounts (including 1562 and 1592)</b>		-\$ 278,270	\$ 23,184	\$ 51,733	\$ -	-\$ 306,819	-\$ 55,335	-\$ 12,475	-\$ 42,574	-\$ 175	-\$ 25,411
<b>Special Purpose Charge Assessment Variance Account</b>	<b>1521</b>										
<b>Total including Account 1521 <sup>1</sup></b>		-\$ 278,270	\$ 23,184	\$ 51,733	\$ -	-\$ 306,819	-\$ 55,335	-\$ 12,475	-\$ 42,574	-\$ 175	-\$ 25,411
<b>The following is not included in the total claim but are included on a memo basis:</b>											
Deferred PILs Contra Account <sup>8</sup>	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 <sup>10</sup>	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  
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

2009											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-09	Transactions Debit / (Credit) during 2009 excluding interest and adjustments <sup>6</sup>	Board-Approved Disposition during 2009	Adjustments during 2009 - other <sup>3</sup>	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 <sup>3</sup>	Closing Interest Amounts as of Dec-31-09
<b>Group 1 Accounts</b>											
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) <sup>10</sup>	1595	-\$ 240,323	\$ 86,626		\$ 45,686	-\$ 108,011	-\$ 2,369	-\$ 1,945		\$ -	-\$ 4,315
Disposition and Recovery of Regulatory Balances (2009) <sup>10</sup>	1595	\$ -				\$ -	\$ -				\$ -
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		-\$ 294,653	\$ 71,287	\$ 30,295	\$ 45,686	-\$ 207,975	-\$ 25,034	-\$ 2,737	\$ 5,870	\$ -	-\$ 33,641
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		-\$ 337,234	\$ 6,106	\$ 14,496	\$ 45,686	-\$ 299,938	-\$ 28,755	-\$ 3,423	\$ 5,870	\$ -	-\$ 38,048
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ 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 <sup>6</sup>	Board-Approved Disposition during 2009	Adjustments during 2009 - other <sup>3</sup>	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 <sup>5</sup>	Closing Interest Amounts as of Dec-31-09
<b>Group 2 Accounts</b>											
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 <sup>7</sup>	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 <sup>5</sup>	1570	\$ -				\$ -	\$ -	0			\$ 0
Pre-market Opening Energy Variance <sup>5</sup>	1571	\$ -				\$ -	\$ -				\$ -
Extra-Ordinary Event Costs	1572	\$ -				\$ -	\$ -				\$ -
Deferred Rate Impact Amounts	1574	\$ -				\$ -	\$ -				\$ -
RSVA - One-time	1582	\$ -				\$ -	\$ -				\$ -
Other Deferred Credits	2425	\$ -				\$ -	\$ -				\$ -
<b>Group 2 Sub-Total</b>		-\$ 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	\$ -				\$ -	\$ -				\$ -
<b>Total of Group 1 and Group 2 Accounts (including 1562 and 1592)</b>		-\$ 306,819	\$ 399,254	\$ 30,295	\$ 45,686	\$ 107,826	-\$ 25,411	\$ 1,512	\$ 5,870	\$ -	\$ 32,793
<b>Special Purpose Charge Assessment Variance Account</b>	<b>1521</b>										
<b>Total including Account 1521 <sup>1</sup></b>		-\$ 306,819	\$ 399,254	\$ 30,295	\$ 45,686	\$ 107,826	-\$ 25,411	\$ 1,512	\$ 5,870	\$ -	\$ 32,793
<b>The following is not included in the total claim but are included on a memo basis:</b>											
Deferred PILs Contra Account <sup>8</sup>	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 <sup>10</sup>	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.

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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 <sup>a</sup>	Board-Approved Disposition during 2010	Other <sup>1</sup> Adjustments during Q1 2010	Other <sup>1</sup> Adjustments during Q2 2010	Other <sup>1</sup> Adjustments during Q3 2010	Other <sup>1</sup> 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 <sup>1</sup>	Closing Interest Amounts as of Dec-31-10
<b>Group 1 Accounts</b>														
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) <sup>10</sup>	1595	-\$ 108,011	\$ 76,768						-\$ 31,243	-\$ 4,315	-\$ 408			-\$ 4,722
Disposition and Recovery of Regulatory Balances (2009) <sup>10</sup>	1595	\$ -	\$ 19,788	\$ 58,856					-\$ 39,068	\$ -	-\$ 289			-\$ 289
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		-\$ 207,975	\$ 54,398	\$ 22,161	-\$ 475	\$ -	\$ -	\$ -	-\$ 176,213	-\$ 33,641	-\$ 1,813	-\$ 22,161	\$ 195	-\$ 13,097
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		-\$ 299,938	\$ 83,675	-\$ 38,529	-\$ 475	\$ -	\$ -	\$ -	-\$ 178,208	-\$ 38,048	-\$ 1,826	\$ 27,662	\$ 195	-\$ 12,017
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ 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 <sup>6</sup>	Board-Approved Disposition during 2010	Other <sup>3</sup> Adjustments during Q1 2010	Other <sup>3</sup> Adjustments during Q2 2010	Other <sup>3</sup> Adjustments during Q3 2010	Other <sup>3</sup> 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 <sup>3</sup>	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 <sup>7</sup>	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 <sup>5</sup>	1570	\$ -							\$ -	\$ -	0			\$ 0		
Pre-market Opening Energy Variance <sup>5</sup>	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	\$ -						\$ 7,170	\$ 7,170	\$ -				\$ -		
Input Tax Credits (ITCs)																
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$ 107,826	\$ 145,040	\$ 22,161	\$ -	\$ 475	\$ -	\$ -	\$ 230,230	\$ 32,793	\$ 795	\$ -	\$ 22,161	\$ 195		
Special Purpose Charge Assessment Variance Account	1521	\$ 11,270	\$ 4,193						\$ 7,077	\$ -	\$ 54			\$ 54		
Total including Account 1521 <sup>1</sup>		\$ 119,096	\$ 140,847	\$ 22,161	\$ -	\$ 475	\$ -	\$ -	\$ 237,307	\$ 32,793	\$ 849	\$ -	\$ 22,161	\$ 195		
The following is not included in the total claim but are included on a memo basis:																
Deferred PILs Contra Account <sup>8</sup>	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 <sup>10</sup>	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
<b>Group 1 Accounts</b>					
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) <sup>10</sup>	1595	-\$ 49,560	-\$ 70	\$ 18,317	-\$ 4,652
Disposition and Recovery of Regulatory Balances (2009) <sup>10</sup>	1595			-\$ 39,068	-\$ 289
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		-\$ 83,007	-\$ 1,277	-\$ 93,206	-\$ 11,820
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		-\$ 130,079	-\$ 2,601	-\$ 48,130	-\$ 9,416
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ 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
<b>Group 2 Accounts</b>					
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 <sup>7</sup>	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 <sup>5</sup>	1570			\$ -	\$ 0
Pre-market Opening Energy Variance <sup>5</sup>	1571			\$ -	\$ -
Extra-Ordinary Event Costs	1572			\$ -	\$ -
Deferred Rate Impact Amounts	1574			\$ -	\$ -
RSVA - One-time	1582			\$ -	\$ -
Other Deferred Credits	2425			\$ -	\$ -
<b>Group 2 Sub-Total</b>		\$ -	\$ -	\$ 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			\$ 7,170	\$ -
<b>Total of Group 1 and Group 2 Accounts (including 1562 and 1592)</b>		-\$ 83,007	-\$ 1,277	\$ 313,237	-\$ 8,364
<b>Special Purpose Charge Assessment Variance Account</b>	<b>1521</b>				
<b>Total including Account 1521 <sup>1</sup></b>		-\$ 83,007	-\$ 1,277	\$ 313,237	-\$ 8,364
<b>The following is not included in the total claim but are included on a memo basis:</b>					
Deferred PILs Contra Account <sup>8</sup>	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 <sup>10</sup>	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.

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Chapleau Public Utilities Corporation

		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 <sup>9</sup>		Projected Interest from January 1, 2012 to April 30, 2012 on Dec 31 -10 balance adjusted for disposition during 2011 <sup>9, 10</sup>	Total Claim	As of Dec 31-10 <sup>4</sup>	Variance RRR vs. 2010 Balance (Principal + Interest)				
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) <sup>10</sup>		1595	\$	-	\$	77	\$	13,742	-\$	35,963	\$	2
Disposition and Recovery of Regulatory Balances (2009) <sup>10</sup>		1595	-\$	574	-\$	191	-\$	40,123	-\$	39,357	\$	0
Group 1 Sub-Total (including Account 1588 - Global Adjustment)			-\$	2,131	-\$	633	-\$	107,790	-\$	189,307	\$	3
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)			-\$	2,160	-\$	643	-\$	60,349	-\$	190,223	\$	3
RSVA - Power - Sub-Account - Global Adjustment		1588	\$	29	\$	10	-\$	47,441	\$	916	-\$	



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 <sup>9</sup>	Projected Interest from January 1, 2012 to April 30, 2012 on Dec 31 -10 balance adjusted for disposition during 2011 <sup>9,10</sup>	Total Claim	As of Dec 31-10 <sup>4</sup>	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 <sup>7</sup>	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 <sup>5</sup>	1570		-\$	0		\$ 0
Pre-market Opening Energy Variance <sup>5</sup>	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	105	35	7,311		7,170
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		1,388	385	310,410	220,592	
Special Purpose Charge Assessment Variance Account	1521	104	35	7,270	7,131	-
Total including Account 1521 <sup>1</sup>		1,284	350	317,680	227,724	-
The following is not included in the total claim but are included on a memo basis:						
Deferred PILs Contra Account <sup>8</sup>	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 <sup>10</sup>	1595	1,138	379	76,839	75,320	

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For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transac  
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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
<b>Group 1 Accounts</b>			
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) <sup>10</sup>	1595	\$ 2.44	Difference is due to rounding
Disposition and Recovery of Regulatory Balances (2009) <sup>10</sup>	1595	\$ 0.27	Difference is due to rounding
<b>Group 2 Accounts</b>			
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 <sup>5</sup>	1570	\$ 0.01	Difference is due to rounding