

Chapleau Public Utilities Corporation

Deferral and Variance Account Balances for Disposition

Account Description	Account Number	Total as at Dec. 31/10	Forecast Interest to Apr. 30/12	Total For Disposition
LV Variance Account	1550	(24,813)	485	25,298
RSVA - Wholesale Market Service Charge	1580	(41,538)	808	42,346
RSVA - Retail Transmission Network Charge	1584	20,743	404	21,147
RSVA - Retail Transmission Connection Charge	1586	22,008	521	22,529
RSVA - Power (Excluding Global Adjustment)	1588	(91,303)	1,745	93,048
RSVA - Power (Global Adjustment Sub-account)	1588	915	39	954
Other Regulatory Assets - IFRS Transition Costs	1508	15,104	294	15,398
Retail Cost Variance Account - Retail	1518	3,192	61	3,253
Conservation and Demand Management	1565	(4,731)	-	4,731
Disposition and recovery of Reg. Bal. 2008 *	1595	13,665	77	13,742
PILs and Tax Variance - HST/OVAT ITC	1592	(7,170)	141	7,311
Deferred Payments in Lieu of Taxes	1562	(175,437)	2,809	178,246
Special Purpose Charge Account *	1521	698	3	701
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Total for Disposition		(268,667)	4,589	273,256

* Balance is as of December 31, 2011

2012 Data by Class	Total Billed kWh	CDM Savings	Total 2012 Billed		Non RPP Billed kWh	Non RPP Billed kW	Customer Numbers	Total Base Revenue
			kWh	kW				
Residential Customers	14,574,912	126,799	14,448,113		412,766		\$ 1,133	\$ 519,275
Gen Service <50 kW Customers	5,255,040	45,718	5,209,322		68,114		\$ 161	\$ 158,465
Gen Service >50 kW Customers	7,658,952	66,631	7,592,321	19,360	7,431,828	19,360	\$ 14	\$ 95,788
Unmetered Scattered Load	7,272	63	7,209		0		\$ -	\$ 1,537
Sentinel Lighting	25,944	226	25,718	65	0		\$ -	\$ 2,873
Street Lighting	294,624	2,563	292,061	773	0		\$ -	\$ 31,084
TOTAL	27,816,744	242,000	27,574,744	20,199	7,912,707	19,360	\$ 1,308	\$ 809,022

Allocators	Total		Non RPP		Customer Numbers %	Total Base Revenue %
	Billed kWh %	Billed kW %	Billed kWh %	Billed kW %		
Residential Customers	52.396%		5.216%		86.621%	64.186%
Gen Service <50 kW Customers	18.892%		0.861%		12.309%	19.587%
Gen Service >50 kW Customers	27.534%	95.848%	93.923%	100.000%	1.070%	11.840%
Unmetered Scattered Load	0.026%		0.000%		0.000%	0.190%
Sentinel Lighting	0.093%	0.324%	0.000%	0.000%	0.000%	0.355%
Street Lighting	1.059%	3.828%	0.000%	0.000%	0.000%	3.842%
TOTAL	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%

The following is for Disposition and Recovery of Regulatory Balances (2008)

2008 Data by Class	2008 kWh	2008 kW	2008 kWh %	2008 kW %	2008 Rev. Requirement	2008 Allocation
Residential Customers	14,611,894	0	51.814%		\$ 432,305	66.731%
Gen Service <50 kW Customers	5,500,653	0	19.505%		\$ 130,445	20.136%
Gen Service >50 kW Customers	7,762,369	21,169	27.525%	96.157%	\$ 70,230	10.841%
Unmetered Scattered Load	6,991	0	0.025%		\$ 1,540	0.238%
Sentinel Lighting	23,871	66	0.085%	0.300%	\$ 1,718	0.265%
Street Lighting	295,064	780	1.046%	3.543%	\$ 11,596	1.790%
TOTAL	28,200,842	22,015	100.000%	100.000%	\$ 647,834	100.000%

Chapleau Public Utilities Corporation

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
2008 kWh Allocation			100%	51.814%	19.505%	27.525%	0.025%	0.085%	1.046%	100.000%
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
Disposition and Recovery of Regulatory Balances (2008)	1595	2008 kWh	\$ 13,742	7,120	2,680	3,782	3	12	144	\$ 13,742
Total			-\$103,274	-\$ 54,192	-\$ 19,426	-\$ 28,436	-\$ 27	-\$ 97	-\$ 1,096	-\$103,274

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%
2008 Revenue Requirement Allocation			100%	66.730%	20.140%	10.840%	0.230%	0.270%	1.790%	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
Other Reg. Assets - Deferred IFRS transition Costs	1508	kWh	\$ 15,398	8,068	2,909	4,240	4	14	163	\$ 15,398
PILs & Tax Variance - HST/OVAT ITCs	1592	kWh	-\$ 7,311	- 3,831	- 1,381	- 2,013	- 2	- 7	- 77	-\$ 7,311
Deferred Payments in Lieu of Taxes	1562	2008 RevReq	-\$178,246	- 118,944	- 35,899	- 19,322	- 410	- 481	- 3,191	-\$178,246
Special Purpose Charge	1521	kWh	\$ 701	367	132	193	0	1	7	\$ 701
Total			-\$170,936	-\$114,000	-\$ 34,732	-\$ 18,170	-\$ 409	-\$ 477	-\$ 3,148	-\$170,936

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	on RPP kW	\$ 954	\$ 50	\$ 8	\$ 896	\$ -	\$ -	\$ -	\$ 954
Total			\$ 954	\$ 50	\$ 8	\$ 896	\$ -	\$ -	\$ -	\$ 954

Chapleau Public Utilities Corporation

2012 Deferral and Variance Account Disposition over 41 months (as per the Board's Decision and Order dated November 29, 2012)

Customer Classes	Residential	GS < 50 kW	GS > 50 kW	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	TOTAL
Billing Determinants	kWh	kWh	kW	kWh	kW	kW	
Consumptions - kWh or kW	14,448,113	5,209,322	19,360	7,209	65	773	
Group 1 Accounts	- 54,192	- 19,426	- 28,436	- 27	- 97	- 1,096	- 103,274
Group 2 Accounts	- 114,000	- 34,732	- 18,170	- 409	- 477	- 3,148	- 170,936
Disposition Amount	-\$ 168,192	-\$ 54,158	-\$ 46,606	-\$ 436	-\$ 574	-\$ 4,244	-\$ 274,210
Rate Rider - Disposition Over 41 Months	-0.0034	-0.0030	-0.7046	-0.0177	-2.5846	-1.6069	

Rate Rider Global Adjustment for Non RPP Customers - Over 12 Months

Customer Classes	Residential	GS < 50 kW	GS > 50 kW	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	TOTAL
Billing Determinants	kWh	kWh	kW	kWh	kW	kW	
Consumptions Non-RPP kWh or kW	416,388	68,712	19,360	-	-	-	
Disposition Amount	\$ 50	\$ 8	\$ 896	\$ -	\$ -	\$ -	\$ 954
Rate Rider - Disposition over 12 Months	\$ 0.0001	\$ 0.0001	\$ 0.0463	\$ -	\$ -	\$ -	