VECC

EVIDENCE COMPENDIUM

CND - EB-2013-0116

Revenue Requirement Workform

Revenue Requirement

Line No.	Particulars	Application		Settlement Agreement		Per Board Decision	
1	OM&A Expenses	$15,803,311		$14,936,903		$14,936,903	
2	Amortization/Depreciation	$4,756,246		$5,531,840		$5,531,840	
3	Property Taxes	$155,664		$155,664		$155,664	
5	Income Taxes (Grossed up)	$ -		$ -		$ -	
6	Other Expenses	$ -					
7	Return						
	Deemed Interest Expense	$3,792,294		$3,740,490		$3,744,971	
	Return on Deemed Equity	$4,757,910		$4,897,362		$4,698,538	
8	**Service Revenue Requirement (before Revenues)**	$29,265,424		$29,262,259		$29,067,916	
9	Revenue Offsets	$1,299,379		$1,353,379		$ -	
10	**Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)**	$27,966,045		$27,908,880		$29,067,916	
11	Distribution revenue	$27,966,045		$27,908,879		$27,908,879	
12	Other revenue	$1,299,379		$1,353,379		$1,353,379	
13	**Total revenue**	$29,265,424		$29,262,258		$29,262,258	
14	**Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)**	($0)	(1)	($1)	(1)	$194,342	(1)

Notes

(1) Line 11 - Line 8

Response to VECC Interrogatory - 4.2-VECC-7
Appendix 2-JA - 2013 Actuals (Subject to Audit)
Summary of Recoverable OM&A Expenses

	Last Rebasing Year (2010 Board-Approved)	Last Rebasing Year (2010 Actuals)	2011 Actuals	2012 Actuals	2013 Actuals, Subject to Audit	2014 Test Year	2013 Actuals Adjustment for Capitalization	2014 Adjustment for Capitalization
Reporting Basis	CGAAP	CGAAP	CGAAP	CGAAP	CGAAP	CGAAP		
Operations	$ 2,872,659	$ 2,516,620	$ 2,839,916	$ 3,306,212	$ 2,065,161	$ 2,501,846		
Maintenance	$ 1,166,239	$ 931,863	$ 929,059	$ 1,788,739	$ 1,921,495	$ 2,035,344		
SubTotal	**$ 4,038,898**	**$ 3,448,483**	**$ 3,768,975**	**$ 5,094,951**	**$ 3,986,656**	**$ 4,537,190**	-	-
%Change (year over year)			9.3%	35.2%	-21.8%	13.8%		
%Change (Test Year vs Last Rebasing Year - Actual)						54.9%		
Billing and Collecting	$ 1,447,594	$ 1,071,672	$ 1,494,842	$ 2,649,010	$ 2,425,980	$ 2,974,585		
Community Relations	$ 46,969	$ 28,248	$ 43,768	$ 104,797	$ 116,296	$ 151,100		
Administrative and General	$ 4,498,647	$ 5,032,154	$ 5,454,838	$ 5,494,299	$ 7,259,962	$ 7,334,228	473,823	542,455
SubTotal	**$ 5,993,210**	**$ 6,132,074**	**$ 6,993,448**	**$ 8,248,106**	**$ 9,802,238**	**$ 10,459,913**	**473,823**	**542,455**
%Change (year over year)			14.0%	17.9%	18.8%	6.7%		
%Change (Test Year vs Last Rebasing Year - Actual)						70.6%		
Total	**$ 10,032,108**	**$ 9,580,557**	**$ 10,762,423**	**$ 13,343,057**	**$ 13,788,894**	**$ 14,997,103**	**473,823**	**542,455**
%Change (year over year)			12.3%	24.0%	3.3%	8.8%		

	Last Rebasing Year (2010 Board-Approved)	Last Rebasing Year (2010 Actuals)	2011 Actuals	2012 Actuals	2013 Actuals, Subject to Audit	2014 Test Year
Operations	$ 2,872,659	$ 2,516,620	$ 2,839,916	$ 3,306,212	$ 2,065,161	$ 2,501,846
Maintenance	$ 1,166,239	$ 931,863	$ 929,059	$ 1,788,739	$ 1,921,495	$ 2,035,344
Billing and Collecting	$ 1,447,594	$ 1,071,672	$ 1,494,842	$ 2,649,010	$ 2,425,980	$ 2,974,585
Community Relations	$ 46,969	$ 28,248	$ 43,768	$ 104,797	$ 116,296	$ 151,100
Administrative and General	$ 4,498,647	$ 5,032,154	$ 5,454,838	$ 5,494,299	$ 7,259,962	$ 7,334,228
Total	**$ 10,032,108**	**$ 9,580,557**	**$ 10,762,423**	**$ 13,343,057**	**$ 13,788,894**	**$ 14,997,103**
%Change (year over year)			12.3%	24.0%	3.3%	8.8%

	Last Rebasing Year (2010 Board-Approved)	Last Rebasing Year (2010 Actuals)	Variance 2010 BA – 2010 Actuals	2011 Actuals	Variance 2011 Actuals vs. 2010 Actuals	2012 Actuals	Variance 2012 Actuals vs. 2011 Actuals	2013 Actuals, Subject to Audit	Variance 2013 Bridge vs. 2012 Actuals	2014 Test Year	Variance 2014 Test vs. 2013 Bridge
Operations	$ 2,872,659	$ 2,516,620	$ 356,039	$ 2,839,916	$ 323,296	$ 3,306,212	$ 466,296	$ 2,065,161	$ (1,241,051)	$ 2,501,846	$ 436,685
Maintenance	$ 1,166,239	$ 931,863	$ 234,376	$ 929,059	$ (2,804)	$ 1,788,739	$ 859,680	$ 1,921,495	$ 132,756	$ 2,035,344	$ 113,849
Billing and Collecting	$ 1,447,594	$ 1,071,672	$ 375,922	$ 1,494,842	$ 423,170	$ 2,649,010	$ 1,154,168	$ 2,425,980	$ (223,030)	$ 2,974,585	$ 548,605
Community Relations	$ 46,969	$ 28,248	$ 18,721	$ 43,768	$ 15,520	$ 104,797	$ 61,029	$ 116,296	$ 11,499	$ 151,100	$ 34,804
Administrative and General	$ 4,498,647	$ 5,032,154	$ (533,507)	$ 5,454,838	$ 422,684	$ 5,494,299	$ 39,461	$ 7,259,962	$ 1,765,663	$ 7,334,228	$ 74,266
Total OM&A Expenses	$ 10,032,108	$ 9,580,557	$ 451,551	$ 10,762,423	$ 1,181,866	$ 13,343,057	$ 2,580,634	$ 13,788,894	$ 445,837	$ 14,997,103	$ 1,208,209
Adjustments for Total non-recoverable items (from Appendices 2-JA and 2-JB)											
Total Recoverable OM&A Expenses	$ 10,032,108	$ 9,580,557	$ 451,551	$ 10,762,423	$ 1,181,866	$ 13,343,057	$ 2,580,634	$ 13,788,894	$ 445,837	$ 14,997,103	$ 1,208,209
Variance from previous year				$ 1,181,866		$ 2,580,634		$ 445,837		$ 1,208,209	
Percent change (year over year)				12.3%		24.0%		3.3%		8.8%	
Percent Change: Test year vs. Most Current Actual						12.40%					
Simple average of %variance for all years						56.5%					12.1%
Compound Annual Growth Rate for all years											9.4%
Compound Growth Rate (2012 Actuals vs. 2010 Actuals)						39.3%					

Note: 2013 Actuals are preliminary and subject to year-end audit. Expenditures by category are also preliminary and are subject to final preparation of RRR Filing for 2013, due April 30, 2014.

CND FTE INCREASE

Compensation:

Increased compensation accounts for approximately $2.6MM of the increase in OM&A since CND's last rebasing in 2010. Of the $2.6MM, $1.1MM relates to salaries and wages for new hires, $0.8MM in wage increases for unionized and management staff and $0.7 MM in increased benefit costs.

CND has been making considerable investment in people to address: (i) the significant regulated changes that have occurred in the electricity industry; (ii) an ageing workforce, particularly in the skilled trades area; and (iii) capacity constraints in certain key departments, in particular, Engineering and Information Technology Systems, whereby staffing levels are not sufficient to support the capital renewal program and overall growth in the operating and capital expenditure program, regulatory requirements, and the increasing information technology demands.

CND has hired 15 new positions from 2010 to June 30, 2013. For the balance of 2013, CND plans to hire an additional 7 new positions. In 2014, CND plans to hire an additional 5 new positions. These new positions have been added in various departments throughout CND including: Customer Care, Communications, Information Technology Systems, Engineering and Operations, and Energy Efficiency (CDM). It is important to note that not all of these additions translate to increased OM&A expenditures as costs of certain of these positions are allocated to capital, billable projects, or CDM activities, which are funded by the OPA.

Wage increases for merit, collective bargaining, and other wages have contributed $0.8MM in increased operating costs for CND since 2010. Union negotiated settlements have resulted in a cumulative wage increase of approximately 12% over the 2010-2013 period. Non-union increases have resulted in a cumulative wage increase of approximately 11.9% for the same period.

Employee benefits, comprising statutory employer benefit contributions, group insurance benefits, OMERS pension, and post-employment benefits have increased by approximately $0.8MM since 2010. The increase in OMERS contributions represents approximately $0.4MM of this increase.

Table 4-19 Schedule 2K - Employee Costs

	Last Rebasing Year - 2010- Board Approved	Last Rebasing Year - 2010- Actual	2011 Actuals	2012 Actuals	2013 Bridge Year	2014 Test Year
Number of Employees (FTEs including Part-Time)[1]						
Management (including executive)	20.0	19.1	20.2	21.2	22.6	25.0
Non-Management (union and non-union)	70.7	65.7	68.8	73.8	81.3	91.5
Total	90.7	84.7	89.0	94.9	103.9	116.5
Total Salary and Wages including ovetime and incentive pay						
Management (including executive)	$ 2,108,000	$ 2,126,864	$ 2,344,286	$ 2,511,257	$ 2,653,264	$ 2,883,849
Non-Management (union and non-union)	$ 4,797,300	$ 4,827,629	$ 5,438,199	$ 5,677,426	$ 6,291,291	$ 6,490,209
Total	$ 6,905,300	$ 6,954,492	$ 7,782,485	$ 8,188,683	$ 8,944,555	$ 9,374,058
Total Benefits (Current + Accrued)						
Management (including executive)	$ 868,259	$ 535,046	$ 537,785	$ 573,891	$ 730,115	$ 760,063
Non-Management (union and non-union)	$ 2,006,570	$ 1,416,686	$ 1,516,512	$ 1,679,223	$ 1,976,353	$ 2,114,468
Total	$ 2,874,829	$ 1,951,732	$ 2,054,296	$ 2,253,114	$ 2,706,467	$ 2,874,531
Total Compensation (Salary, Wages, & Benefits)						
Management (including executive)	$ 2,976,259	$ 2,661,909	$ 2,882,071	$ 3,085,148	$ 3,383,378	$ 3,643,912
Non-Management (union and non-union)	$ 6,803,870	$ 6,244,315	$ 6,954,710	$ 7,356,649	$ 8,267,644	$ 8,604,678
Total	$ 9,780,129	$ 8,906,224	$ 9,836,781	$ 10,441,797	$ 11,651,022	$ 12,248,589

Employee Staffing Levels:

As at December 31, 2012, CND had 97 full-time employees. Table 4-20 provides for the number of full-time employees by department at the end of each calendar year, including projections for 2013 and 2014.

Table 4-20 Full-Time Employees by Department

Department	2010	2011	2012	2013	2014	Increase/ (Decrease) 2014 vs. 2010
Executive /Administration/HR	8	8	8	9	10	2
Finance	6	6	6	6	7	1
Customer Care	15	17	17	17	17	2
Communications	-	-	1	1	1	1
Engineering	15	15	15	22	22	7
Operations	32	34	34	37	39	7
ITS	3	4	3	5	5	2
Billing/Metering/CDM	10	10	13	15	16	6
Total	89	94	97	112	117	28

The number of full-time employees at the end of each fiscal year is different than the number of FTEs provided in Appendix 4-11 Appendix 2-K Employee Compensation as a result of the timing of new positions and/or the effect of vacancies and/or timing of replacement positions during the year.

As indicated above in Table 4-20, CND has added 28 new full-time positions since 2010. Significant drivers for the increase in the number of positions include:

Increased regulatory requirements including: Smart Meters; Time of Use Pricing; Renewable Energy (FIT and MicroFit); and changes to the Distribution System Code and regulations with respect to credit and collections. These regulatory requirements have impacted the staffing levels in Customer Care, Communications, Billing, Metering, Engineering, and Information Systems Technology;

The delivery of Conservation and Demand Management programs to meet the targets mandated by the Minister of Energy and set by the OEB as a condition of CND’s license;

4.2-Energy Probe-16

INTERROGATORY

Ref: Exhibit 4, Tab 4, Schedule 2 & Exhibit 4, Tab 4, Schedule 3

Please update Tables 4-20 and 4-25 to reflect actual data for year-end 2013.

RESPONSE

CND has updated Table 4-20 with actual data for year-end 2013.

Table 4-20

Department	2010	2011	2012	2013 Bridge	2013 Actual	2014 Test	Increase/ (Decrease) 2014 vs. 2010
Executive /Administration/HR	8	8	8	9	10	10	2
Finance	6	6	6	6	6	7	1
Customer Care	15	17	17	17	17	17	2
Communications	-	-	1	1	1	1	1
Engineering	15	15	15	22	20	22	7
Operations	32	34	34	37	35	39	7
ITS	3	4	3	5	4	5	2
Billing/Metering/CDM	10	10	13	15	16	16	6
Total	89	94	97	112	109	117	28

CND has updated Table 4-25 with actual data for year-end 2013.

Table 4-25

	Last Rebasing Year (2010 Board-Approved)	Last Rebasing Year (2010 Actuals)	2011 Actuals	2012 Actuals	2013 Bridge Year	2013 Actuals	2014 Test Year
Number of Employees (FTEs including Part-Time)							
Management	20.0	19.1	20.2	21.2	22.6	21.9	25.0
Non-Management	70.7	65.7	68.8	73.8	81.3	78.7	91.5
Total	**90.7**	**84.8**	**89.0**	**95.0**	**103.9**	**100.6**	**116.5**
Increase over Prior Year			4.2	6.0	8.9	5.6	15.9
Increase 2014 over 2010 Board Approved							25.8

CHANGE IN WORKFORCE YEAR OVER YEAR

Table 4-25 – Change in FTEs By Category summarizes the FTEs by Employee Category, as well as the net change in FTEs by employee category from 2010 Board Approved to 2014 Test Year.

Table 4-25 – Change in FTEs By Category

	Last Rebasing Year (2010 Board-Approved)	Last Rebasing Year (2010 Actuals)	2011 Actuals	2012 Actuals	2013 Bridge Year	2014 Test Year
Number of Employees (FTEs including Part-Time)						
Management	20.0	19.1	20.2	21.2	22.6	25.0
Non-Management	70.7	65.7	68.8	73.8	81.3	91.5
Total	**90.7**	**84.8**	**89.0**	**95.0**	**103.9**	**116.5**
Increase over Prior Year			4.2	6.0	8.9	12.6
Increase 2014 over 2010 Board Approved						25.8

The following is a variance analysis of the number of FTEs from 2010 Actuals, 2011 Actuals, 2012 Actuals, 2013 Bridge Year, and 2014 Test Year.

2011 Actual Versus 2010 Actual

Total FTE 2011 89.0

Total Headcount 94

The number of FTEs increased from 84.8 in 2010 to 89.0 in 2011. The net increase in FTEs resulted from the addition of a part-time Public Relations and Communications Co-ordinator, the addition of one full-time customer care representative, and the hiring of two Powerline Technician Apprentices to address pending retirements. An Engineering Legal Coordinator was also hired to replace the Easement Officer Position that was pending retirement as of May 2011.

4.2-SEC-22

INTERROGATORY

Reference: Ex. 4/2/1, p.4

Please confirm that all 7 new positions were filled before the end of 2013. If any were not filled at that time, please advise the 2014 budget impact of delaying those hires.

RESPONSE

As at December 31, 2013, CND had not filled 2 of the 7 new positions. CND is actively recruiting for the two System Control Operators and expects the positions to be filled by March 31, 2014.

The delay in the hiring of the System Control Operators until March 31, 2014 has an impact on the 2014 Test Year of approximately $36,000.

Table below attached to this interrogatory

1.1-SEC-1

INTERROGATORY

Please provide a copy of all documents that were provided to the Applicant's Board of Directors in approving this application and the associated Test Year budget.

RESPONSE

Attached are the following documents provided to CND's Board of Directors in approving the Test Year budget associated with the 2014 Cost of Service Application:

1. 2013-2014 Budget approved in January 2013; and
2. 2014 Revised Budget approved in September, 2013.

In 2012, as part of the process in preparing the 2014 Cost of Service Application, CND prepared an initial two year budget for 2013 and 2014, which was approved by the Board of Directors in January 2013. As part of the process in finalizing the 2014 Cost of Service Application for filing, CND undertook a detailed review of the initial 2014 budget and prepared a Revised 2014 Budget in July and August, 2013, which was approved by CND's Board of Directors in September, 2013. As the Revised 2014 Budget incorporates adjustments from the original budget approved in January, 2013, CND has provided the materials approved in January 2013 and September 2013.

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Cambridge and North Dumfries Hydro Inc.

2013 – 2014 Operating and Capital Budget

ORIGINAL – as presented December 20, 2012

13

2013 New FTE's

Department	Position	Number of FTEs	Rational	Annualized Salary
Information Technology	Director of IT	1	Resources	$125,000
	Service Desk Analyst	1	Resources	$51,000
	Infrastructure Specialist	1	Resources	$70,600
Engineering	System Control Operator	3	Resources	3 x $52,900
	Design Engineer	1	Resources	$77,800
	Mapping Survey Tech	1	Resources	$53,400
	Design Tech	1	Resources	$58,500
Operations	Apprentice Lineman	3	Succession Planning	3 x $61,000
	Junior Buyer	1	Succession Planning	$53,900
Finance	Business Analyst	1	Resources	$75,000
	Regulatory Analyst	1	Resources & Succession Planning	$50,000

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2013 New FTE's

Department	Position	Number of FTEs	Rational	Annualized Salary
Customer Care	Collections Supervisor	1	Succession Planning	$74,000
	PR & Communications	0.5	Resources	$60,000
	Field Representative	1	Replace a contractor	$53,800
Conservation	Energy Efficiency Advisor	1	Resources	$61,500

Total	18.5	$1,206,200
Succession planning FTE's	(6.0)	
Replacement for Contractor	(1.0)	
Net increase	11.5	
Offsetting savings from reduced overtime, Contractors, and retirements (not all realized in 2013)		($645,000)
Net increase in payroll		$561,200

4.2-Staff-16

INTERROGATORY

- ***Issue 4.2:*** *Are the applicant's proposed OM&A expenses clearly driven by appropriate objectives and do they show continuous improvement in cost performance?*

Ref: Exhibit 4/ Tab 2/ Schedule 1 – Employee Compensation

a) How many of the new hires stated in Table 4-5 would be hired in 2013 and 2014 respectively?

RESPONSE

The following table summarizes the planned new hires, as outlined in Table 4-5, for 2013 and 2014. As noted in the table below, 7 of the new employees were hired prior to 2013.

Allocation of New Employees by Year

No. Positions	Allocation	Hired Prior to 2013	Planned in 2013	Planned in 2014
OM&A				
Administration	10	2	5	3
Operations / Maintenance	4	-	4	
Capital	4	-	4	
Operations / Maintenance / Capital	7	2	3	2
Billable – CDM Program	3	3		-
Total	28	7	16	5

As at January 31, 2014, CND has hired 23 of the 28 new hires.

On page 5 of the above reference, CND indicates that three additional employees are the new hires for Billable – CDM program.

WAGE INFLATION

Table 4-4 – Summary of Wage Increases By Year

Summary of Wage Increases by Year				
Year	Union %	Cumulative%	Non-Union%	Cumulative%
2010	3.00%	3.00%	2.90%	2.90%
2011	3.00%	6.00%	2.95%	5.85%
2012	3.00%	9.00%	3.10%	8.95%
2013	3.00%	12.00%	3.00%	11.95%
2014	2.75%	14.75%	2.75%	14.70%

Notes re 2014:
(1) Union increase subject to Union Negotiations effective April 1, 2014
(2) Non-Union subject to Board of Directors Approval

Organizational Capacity (New Hires):

Since 2010, CND has been making considerable investment in people to address: (i) the significant regulated changes that have occurred in the electricity industry over the past four years, including the implementation of Smart Meters, Time of Use pricing, mandated Conservation and Demand Management programs, and requirements under the Green Energy Act Plan ("GEA") with respect to renewable generation; (ii) an ageing workforce, particularly in the skilled trades area; and (iii) capacity constraints in certain key departments, in particular, Engineering and Information Technology Systems, whereby staffing levels are not sufficient to support the capital renewal program and overall growth in the capital expenditure program, regulatory requirements, and the increasing information technology demands.

CND has hired 15 new positions from 2010 to June 30, 2013. For the balance of 2013, CND plans to hire an additional 7 new positions. In 2014 CND has plans to hire an additional 5 new positions. These new positions have been added in various departments throughout CND including: Customer Care, Communications, Information Technology Systems, Engineering and Operations, and Energy Efficiency (CDM).

6.1-VECC-21

INTERROGATORY

Reference: E1/T1/S1

Please provide the following inflation information for the period 2010 through 2013:

a) CPI (Statistics Canada)
b) GDPI
c) CND's IRM productivity factor
d) CND's Stretch Factor

RESPONSE

CND provides the inflation information for the period 2010 through 2013 for CND rates effective May 1 each year. Please see table below:

	A	B	C	D
Year	CPI (Statistics Canada)	GDPI from OEB EB-2010-0379	CND's IRM Productivity Factor	CND's Stretch Factor
2010	1.80%	1.30%	N/A (Cost of Service)	N/A (Cost of Service)
2011	2.90%	2.20%	0.72%	0.40%
2012	1.50%	1.60%	0.72%	0.40%
2013	0.90%	1.80%	0.72%	0.40%

BILLING COST

Table 4-17 provides a summary of Operations, Maintenance, and Administration expenses for the 2010 Board Approved, 2011 Actual, 2012 Actual, 2013 Bridge, and 2014 Test Year by Program.

Table 4-17 OM&A Program Costs (Appendix 2-JC)

Programs	Last Rebasing Year (2010 Board-Approved)	Last Rebasing Year (2010 Actuals)	2011 Actuals	2012 Actuals	2013 Bridge Year	2014 Test Year	Variance (Test Year vs. 2012 Actuals)	Variance (Test Year vs. Last Rebasing Year (2010 Board-Approved)
Distribution Stations	-	26,249	-	-	-	-	-	-
Transformer Station	175,983	225,498	144,513	181,092	265,852	195,935	14,843	19,952
Overhead Maintenance	1,100,034	925,206	1,233,454	1,332,685	1,460,727	1,914,778	582,093	814,744
Tree Trimming Maintenance	418,971	313,360	254,435	332,661	322,770	343,089	10,428	(75,882)
Load Dispatching	531,595	505,687	446,983	400,866	566,625	645,251	244,385	113,656
Underground Maintenance	716,678	767,604	882,118	856,619	958,305	975,618	118,999	258,940
Distribution Transformer Operation	138,195	130,364	127,534	179,112	201,236	166,668	(12,444)	28,473
Maintenance Line TS	-	187,812	179,232	103,151	74,932	156,663	53,512	156,663
Meter Expense	354,802	248,071	364,920	1,856,846	685,810	713,302	(1,143,544)	358,500
Customer Premises	82,882	109,421	196,745	108,953	12,103	109,678	725	26,796
Billing and Settlement	611,216	691,148	791,095	864,954	916,800	1,031,835	166,881	420,619
Water Billing	-	(603,131)	-	-	-	-	-	-
Meter Reading Expenses	503,414	528,962	371,088	255,960	276,324	278,565	22,605	(224,849)
Collecting	688,124	538,325	578,854	597,447	623,282	594,552	(2,895)	(93,572)
Office and Building	275,082	254,980	252,988	295,953	431,079	471,562	175,609	196,480
Customer Care	1,148,315	1,013,363	1,069,855	982,378	1,074,935	1,122,420	140,042	(25,895)
General Administration	1,337,191	1,540,800	1,486,579	3,761,985	4,744,945	4,783,802	1,021,817	3,446,611
Engineering Supervision	197,618	157,101	147,975	-	-	-	-	(197,618)
Operation Supervision	214,677	239,939	231,321	76,217	116,881	122,416	46,199	(92,261)
Human Resources and Training	242,636	264,843	377,068	168,844	260,976	195,063	26,219	(47,573)
Safety and Health	-	-	-	226,413	258,705	295,598	69,185	295,598
Accounting	740,354	772,480	735,201	451,609	467,127	544,255	92,646	(196,099)
Information Systems	407,221	587,183	762,151	635,890	1,139,146	1,127,247	491,357	720,026
CIS Administration	147,120	157,508	151,871	6,675	12,839	15,013	8,338	(132,107)
Miscellaneous	-	(2,216)	(23,558)	-	-	-	-	-
Total	**10,032,108**	**9,580,557**	**10,762,422**	**13,676,310**	**14,871,399**	**15,803,310**	**2,127,000**	**5,771,202**

VARIANCE ANALYSIS

<u>Introduction:</u>

CND implemented an Enterprise Resource Planning ("ERP") software solution, effective January 1, 2012. As part of the ERP implementation, CND revised its Chart of Accounts, as well as made some structural changes to the mapping and allocation of costs to departments, as well as to certain Uniform System of Accounts ("USoA"). An expected outcome of the ERP implementation, and one that is not uncommon following an ERP

6.2-VECC-24

INTERROGATORY

Reference: E4/T1/S1/p.7

Please provide the cost allocation evidence provided in EB-2009-0260 which shows what resources of CND were allocated for the $603,000 in costs related to shared billing.

RESPONSE

With respect to the evidence filed in EB-2009-0260 regarding the allocation of costs related to shared billing, specifically in relation to the water and sewer billing services, CND advises as follows:

- CND has had a number of staffing changes since the time of EB-2009-0260 (new Manger, Regulatory Affairs, new President and CEO, and new Chief Financial Officer) and as a result, this has an impact on the direct knowledge that CND has with respect to the evidence provided in EB-2009-0260;

- CND has reviewed the evidence filed in EB-2009-0260 including the application, responses to interrogatories, and Decision of the Board. CND did not identify any cost allocation evidence that was filed in that case which shows the specific resources of CND that were allocated to the $603,000 in costs; and

- CND has searched its internal records and found a working paper that provides for an allocation of $603,000 in costs using departmental costs and a percentage allocation as follows:

Billing	360,823	19.8%	$119,420
Field Services	528,912	29.1%	175,511
Credit/Cash	538,324	29.6%	178.527
Sub-total			473,458
2/3 x Information Systems	391,455	21.5%	129,673
Total	**1,819,514**		**603,131**

CND has not been able to identify the determination of the percentage allocations, other than a note in the file which indicates the percentages have been used by CND since the early 1980's.

As noted above, due to staffing changes, no additional information is available to CND in responding to this interrogatory.

2.1-Energy Probe-4

INTERROGATORY

Ref: Exhibit 4, Tab 2, Schedule 1 & EB-2009-0260 Decision

Please explain what steps and/or changes CNDHI has taken to respond to the Board Decision in EB-2009-0260 at paragraphs 75 through 77 of the Decision:

"The Board recognizes that the termination of the service agreements does not mean that all costs can be avoided. Postage, paper and envelope costs are largely unchanged, whether billing covers both electricity, and water and sewer, or is only done for electricity. However, the Board does not agree with the Applicant's proposed normalization, which assumes that the water and sewer billing revenues are solely a subsidization of fixed costs which remain invariant. The Board considers that at least some capacity in its billing system and in its workforce, was used to provide the water and sewer billing. In other words, there were costs to provide water and sewer billing under service agreements to the municipalities that will not be necessary to provide electricity distribution services. The Board finds that such costs should not be recovered from electricity ratepayers.

The Board accepts Board staff's submission that these are operating costs. They are not fixed or "sunk" as is the case with an investment in a capital asset, like poles, wires and transformers, which can often not be readily redeployed or salvaged. The Board also agrees with Board staff that, while the utility may not be able to fully offset any under-recovery by cost reductions immediately, it should be able to do so over time.

Accepting that some costs, such as for postage and envelopes, will remain, the Board accepts CND's concerns over Board staff's proposal. In the absence of specific evidence on the quantum of these costs, the Board will adopt a variation of the Board staff proposal, whereby $44,000 (10% of the annual amount of $440,000) represents recovery of unavoidable and invariant costs. The Board accepts Board staff's proposal that the remainder should be reduced over the four year period, and the cumulative adjustment to Other Revenues "normalized" for recovery in 2010 and the subsequent IRM period. The derivation of this is shown in the following table:

	Q1	Q2	Q3	Q4	Annual
2010				-$110,000	-$110,000
2011	-$85,250	-$85,250	-$85,250	-$85,250	-$341,000
2012	-$60,500	-$60,500	-$60,500	-$60,500	-$242,000
2013	-$35,750	-$35,750	-$35,750	-$35,750	-$143,000

Total (2010-2013) -$836,000

Amortized over four years -$209,000

The Board will thus allow a reduction to Revenue Offsets of $209,000 for determining 2010 distribution rates."

<u>RESPONSE</u>

In responding to the Board Decision in EB-2009-0260, CND's 2010 revenue requirement was ultimately adjusted to include an increase in the revenue offset related to the water billing of $209,000 in determining 2010 distribution rates.

Included in CND's original 2010 Cost of Service Application was 2010 Test Year Other Revenue of $1,488,201, which included $689,317 in Water and Sewer Billing Revenue, offset by costs of $689,317. In adjusting the revenue offset as directed by the Board in its Decision, the result to CND was effectively $209,000 in lower revenue per year over the period 2010 through 2014.

As the Board noted in its decision "the termination of the water billing service agreements does not mean that all costs can be avoided. Postage, paper and envelope costs are largely unchanged, whether billing covers both electricity, and water and sewer, or is only done for electricity". CND's also submits that its meter reading costs at the time were also unchanged as only one rate was charged for reading both the customers' electricity and water meter; and this rate did not change subsequent to the loss of the water billing contract.

changes to the capitalization policies, and ultimately the implementation of International Financial Reporting Standards ("IFRS"), as well as to derive future operational efficiencies in the processing of financial transactions, as well as enhanced financial reporting and analysis.

Loss of Water Billing Contract:

As documented in CND's 2010 Cost of Service Application (EB-2009-0260), in the latter part of 2010, the water and sewer billing services contract between CND and the City of Cambridge and Regional Municipality of Waterloo was terminated. The loss of this contract resulted in $603,000 of operating costs related to billing and collecting that were no longer allocated and offset with other revenue, which prior to the termination of the agreement assisted in reducing the overall operating costs of servicing CND's electricity customers. CND's billing and collecting costs did not decline after the termination of this agreement as the costs related to billing, such as meter reading, paper, postage, printing, mailing, etc. were the same as the water and sewer billings were combined on the same invoice as the electricity billings.

Building Maintenance/Incremental Space:

Due to insufficient space at CND's head office facilities, and pending the results of a facilities requirements study, CND entered into a 4 year lease agreement for additional space. The additional space has resulted in leasing costs, as well as incremental building maintenance costs. Maintenance and repair costs at CND's head office facilities have also increased due to the age of the building.

Inflation:

Inflationary impacts, although present, are implicit and not explicit in nature, with the exception of wage increases. Although inflation is a cost driver it is not explained separately.

4.2-Energy Probe-12

INTERROGATORY

Ref: Exhibit 4, Tab 2, Schedule 1

a) What steps did CNDHI take to mitigate the impact of the loss of the water billing contract in 2011 shown in Appendix 2-JB?

RESPONSE

CND undertook the following steps to mitigate the impact of the loss of the water billing contract in 2011:

Accelerate Capabilities to Remotely Read Smart Meters

In recognition of the fact that CND's meter reading contract with a third party vendor was structured as a fixed fee to supply up to two reads on each account, and that CND would not realize savings related to meter reading as a result of the loss of the water billing, CND's Metering and Billing Departments worked with Sensus, the vendor supplying CND's Smart Meter AMI capabilities, to accelerate the timing of CND's implementation to provide the capability to remotely read Smart Meters. In May 2011, CND commenced remote reads of the electric Smart Metered accounts, in place of the meter reading contract services; which was approximately 16 months ahead of CND's implementation of Time of Use rates.

Redirection of Resource Capacity

The timing of the loss of the water billing contract coincided with the planned implementation of CND's new Customer Information System ("CIS"). At the time, CND was in the process of implementing its new CIS scheduled to go live May 2011. The resource capacity created in the Customer Care department (allocation of customer call centre staff) and Billing department, as a result of the loss of the water billing contract, was redirected to focus on changed technologies, initiatives, and processes being launched in conjunction with the new CIS. As noted in Response to Interrogatory 5.1-EP-17, there have also been a number of obligations mandated by the government in 2010 through to the current time that have resulted in the requirement of resources, particularly in the area of Customer Care, including the implementation of the Low

c) When did CNDHI move all customers to monthly billing?

RESPONSE

CND did not move all customers to monthly billing. At the time of the 2010 Rate Application, CND was in the midst of developing a new Customer Information System, utilizing SAP software, in partnership with two other electric distribution companies. The design and build of the shared Customer Information System included custom programming for monthly billing and monthly collection processes, only. For that reason, CND included the move to monthly billing in its 2010 Rate Application. The shared Customer Information System solution utilizing SAP software did not proceed. As a result, when the project was abandoned in December 2009, CND did not proceed with monthly billing of all customers.

d) Table 4-3 shows an increase of more than $600,000 associated with the loss of the water billing contract in 2011. However, in the EB-2009-0260 proceeding, CNDHI expected the lost revenues due to this loss would be $440,000 per year. Please explain the additional $160,000 increase in OM&A associated with the loss of the water billing contract from what was forecast in EB-2009-0260.

RESPONSE

The amount of $603,131 in the OM&A Cost Driver Table represents the 2010 Actual OM&A expenses in 2010 that were allocated to the water and sewer billing services, and used to offset the Other Revenue from Water and Sewer Billings. As explained by CND in response to Energy Probe IR #24(f) in EB-2009-0260, the amount of $440,000 represented an estimate of the amount of lost revenue in relation to 2010. This figure was computed based on an estimate of the lost revenue from October 1, 2010 to December 31, 2010 of $172,329 multiplied by 64% multiplied by 4 quarters to arrive at the annual impact of lost revenue ($172,329 x 64%=$110,290 x 4 Quarters = $440,000 annualized (rounded)). The 64% represented CND's estimate at the time of the costs that would remain in its cost structure following the cancellation of the water and sewer billing contract. CND historically had allocated direct, indirect, and general costs equal to the other revenue generated from the water and sewer billing contract.

As documented in Exhibit 4, Tab 2, Schedule 1, CND's billing and collecting costs did not decline after the termination of this agreement. The costs related to billing, such as meter reading, paper, postage, printing, mailing, etc. were the same as when the water and sewer billings were combined on the same invoice as the electricity billings.

Please also refer to Response to Energy Probe Interrogatory 2.1-Energy Probe-4 and Response to VECC Interrogatory 6.2-VECC-24.

Ontario Energy Board

Commission de l'énergie de l'Ontario

Ontario

EB-2009-0260

IN THE MATTER OF the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B);

AND IN THE MATTER OF an application by Cambridge and North Dumfries Hydro Inc. for an order approving just and reasonable rates and other charges for electricity distribution to be effective May 1, 2010.

BEFORE: Gordon Kaiser
Vice-Chair and Presiding Member

DECISION

[1] This Decision concerns an application by Cambridge and North Dumfries Hydro Inc. ("CND", the "Applicant", or the "Utility") to the Ontario Energy Board on August 31, 2009 under section 78 of the Ontario Energy Board Act, 1998, S.O. 1998, c. 15, seeking approval for changes to the rates that CND charges for electricity distribution, effective May 1, 2010.

[2] CND owns and operates an electricity distribution system in the City of Cambridge and the Township of North Dumfries, where it serves approximately 50,000 Residential, Street Light and industrial customers.

[3] Three parties requested and were granted intervenor status: Energy Probe Research Foundation ("EP"), the School Energy Coalition ("SEC"), and the Vulnerable Energy Consumers Coalition ("VECC"). All were granted cost eligibility.

[4] Board staff and intervenors filed interrogatories which were answered by CND on November 30, 2009.

suggested that adjustments of this nature, as proposed by CND, should only be done in exceptional circumstances.

[69] EP, in its submission, accepted the forecasted reduction in other revenues of $110,000 for the last quarter of 2010, but did not accept the "normalization" proposal of CND. EP referred to the response to EP interrogatory # 24 f), where the costs for providing these services are classified as direct (36% of total) and shared and overall general (64% of total). EP submitted that CND has not provided forecasts beyond 2010 on how it expects to reduce costs currently shared in providing billing for electricity distribution and for water and sewer billing, nor has it forecasted reductions in general costs that are no longer recovered with the termination of the water and sewer billing arrangements.

[70] EP also argued that CND had not forecasted other elements of revenue offsets such as bank interest. EP submitted that normalization should only be done in exceptional circumstances and where full forecasts of all such revenues are provided over the full period. In this Application, EP submitted that the proposed normalization should be rejected.

[71] In reply, CND submitted that its proposed normalization should be accepted. CND did argue that staff's assumption that all revenues or costs can be eliminated was not realistic, noting the costs like postage, envelopes, stationary or supervisory staff are still required for billing for electricity. CND contends that staff's proposal would also impose an additional productivity factor on the utility in the IRM period.

[72] CND rejected the submissions of intervenors, relying on the Board decision in *London Hydro*. CND argued that *London Hydro* related to taxes and PILs, while CND's situation refers to the treatment of an expense and there is no difference between the treatment of an expense, as in the *Greater Sudbury Hydro* case, or the loss of other revenues.

Board Findings

[73] This is one of two items for which the Applicant is seeking the "normalization" of cost recovery not only over the 2010 test year, but also over the subsequent three-year period of IRM adjustments. The Board has general concerns about the need for such normalization as argued by Board Staff and the intervenors. The Board also addresses

this in the normalization of CIS and billing increases related to monthly billing elsewhere in this Decision. However, in specific circumstances where supported by the evidence, the Board has allowed for normalization and the Greater Sudbury Hydro decision is one example.

[74] The issue here is the recovery of operating costs related to customer billing. To date, the costs are recovered from two sources – through the distribution rates charged to electricity ratepayers and through service revenues received for water and billing services provided to municipalities through service agreements. By 2010 Q4, the service agreements for water and sewer billing cease. CND proposes to “normalize” the cost recovery shortfall over the four year period.

[75] The Board recognizes that the termination of the service agreements does not mean that all costs can be avoided. Postage, paper and envelope costs are largely unchanged, whether billing covers both electricity, and water and sewer, or is only done for electricity. However, the Board does not agree with the Applicant’s proposed normalization, which assumes that the water and sewer billing revenues are solely a subsidization of fixed costs which remain invariant. The Board considers that at least some capacity in its billing system and in its workforce, was used to provide the water and sewer billing. In other words, there were costs to provide water and sewer billing under service agreements to the municipalities that will not be necessary to provide electricity distribution services. The Board finds that such costs should not be recovered from electricity ratepayers.

[76] The Board accepts Board staff’s submission that these are operating costs. They are not fixed or “sunk” as is the case with an investment in a capital asset, like poles, wires and transformers, which can often not be readily redeployed or salvaged. The Board also agrees with Board staff that, while the utility may not be able to fully offset any under-recovery by cost reductions immediately, it should be able to do so over time.

[77] Accepting that some costs, such as for postage and envelopes, will remain, the Board accepts CND’s concerns over Board staff’s proposal. In the absence of specific evidence on the quantum of these costs, the Board will adopt a variation of the Board staff proposal, whereby $44,000 (10% of the annual amount of $440,000) represents recovery of unavoidable and invariant costs. The Board accepts Board staff’s proposal that the remainder should be reduced over the four year period, and the cumulative

adjustment to Other Revenues "normalized" for recovery in 2010 and the subsequent IRM period. The derivation of this is shown in the following table:

	Q1	Q2	Q3	Q4	Annual
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2013	-$35,750	-$35,750	-$35,750	-$35,750	-$143,000

Total (2010-2013)	-$836,000
Amortized over four years	-$209,000

The Board will thus allow a reduction to Revenue Offsets of $209,000 for determining 2010 distribution rates.

Operating Costs

Treatment of Incremental Operating Expenses Related to new CIS System and Monthly Billing

[78] The only unsettled matter with respect to Operating, Maintenance & Administrative ("OM&A") expenses relates to an incremental amount of $42,500 related to CND's proposal to move to monthly billing, to be coordinated with full deployment of smart meters this year and implementation of the new billing system. CND notes that the incremental costs of $42,500 for November and December 2010 would not fully recover the costs in subsequent years under IRM, when these costs will be incurred in all twelve months of each year. CND proposes that the OM&A incremental costs be "normalized" or amortized over the rebasing year and the subsequent three years of IRM, with an amount of $244,625 ($42,500 plus three years of $312,000 spread over four years).

[79] CND submits that this normalization should be done for the same reasons as for the "normalized" treatment of the "Other Revenues" lost due to the loss of the Water and Sewage Billing contract.

[80] Board staff notes that the Board has sometimes allowed for a "normalization" of costs, as CND cites from the *Greater Sudbury Hydro* decision. In this case, these are operating costs that result from a prudently incurred capital investment, for the new CIS and billing system. Board staff added:

[86] In reply, CND rejected the submissions of Board staff and intervenors. It rejected VECC's submission that the Board provide additional guidance on normalization. CND stated that it has accounted for savings associated with the move to monthly billing and reiterated its belief that its proposal is reasonable; if the Board felt that some reduction was warranted, the 10% reduction suggested by VECC would be more reasonable.

Board Findings

[87] The Board notes at the outset that CND's application is for 2010 test year distribution rates based on a cost of service methodology. This reflects forecasted demand, costs and revenues for the 2010 test year alone. Costs beyond the test year have not been tested.

[88] There is no agreement on the level of the costs, whether all savings have been accounted for, or whether there are other offsetting adjustments that should be considered. In particular, while the Board considers that the incremental costs for 2010, in the amount of $42,500, to be adequately supported and tested, the Board finds that extrapolating this for twelve months in each of the subsequent three years, when CND will have its rates adjusted through the IRM plan, is unsupported. The Board accepts the submissions of intervenors that CND may not have estimated the costs, or reflected other savings or adjustments, beyond the 2010 test year.

[89] The Board will, in the circumstances, accept the incremental cost of $42,500 for 2010, but will not allow the normalization of incremental costs for the IRM period. The Board directs CND to reflect this finding in its draft Rate Order. The Board believes that this is less arbitrary than the second Board staff proposal.

Cost of Capital and Capital Structure

[90] In its original Application, CND proposed a cost of capital treatment in accordance with the Board's cost of capital guidelines then in effect. These guidelines are documented in the *Report of the Board on Cost of Capital and 2nd Generation Incentive Regulation Mechanism for Ontario's Electricity Distributors* (the "2006 Report"), issued December 20, 2006.

OTHER OM&A COSTS

6.2-VECC-26

INTERROGATORY

Reference: E4/T2/S1/pg.22

Please explain why the proposed hiring of a credit and collections supervisor does not have an impact on the 2014 bad debt forecast (which is calculated on a 3 year average).

RESPONSE

CND has not projected an impact on the 2014 bad debt forecast, as it is difficult for CND to predict the impact that this position will have without the benefit of experience. Also, as explained in Exhibit 4, Tab 2, Schedule 1, Page 11-12, the Credit and Collections Supervisor was hired in 2013 to assist with the execution of supervisory duties in the Customer Care Department, including in part, to ensure: (i) continued prudency with respect to bad debts based on the economic climate; (ii) continued focus on the mitigation of risk for collections based on regulatory drivers; and (iii) to ensure ongoing regulatory changes are implemented as required.

Additional Supervisory capacity and expertise was added to the Customer Care department for the following reasons:

- CND's current Customer Care Supervisor supervises 16 permanent staff, including members of both the inside and outside collective bargaining units, summer students, and contract meter readers for reading commercial meters that require demand resets.

- CND's Customer Care department is required to effectively embrace and administer new regulatory and other electricity industry changes introduced to CND customers. Since 2010, the introduction and installation of smart meters, time-of-use pricing, new online services for customers have been launched, including the ability for customers to view their time of use electricity on-line, regulatory customer service amendments have been initiated, an arrears management program for residential customers, new LEAP regulations, increased tracking and reporting of metrics for the Ontario Energy Board, conservation and demand management programs, the consumer protection act designed to protect customers from unfair retailer contract practices, have increased the responsibilities of CND Customer Care staff. In light of the numerous regulatory changes and government mandated obligations since 2010, increased emphasis on customer engagement, and the projected enhancements in technology and value added services for customers outlined in this Application, the requirements of the position have expanded and additional capacity is required.

- CND does not have a separate credit and collections department. CND's Customer Care department is structured so that the Call Centre Representatives provide single point assistance to customers including answering general enquiries, creating time calls for customers for new/changed services, administering and issuing connection orders based on ESA approvals, completing moves, and working with customers on mutually acceptable payment arrangements and all duties related to collection activity.

- CND increased its Customer Care staff in order to respond to the changed collection processes and procedures resulting from the new customer service rules, the Arrears Management Program for residential customers and the administration of LEAP procedures. On the introduction of these new regulatory changes, CND dedicated one of its Customer Care staff to ensure collection activities were aligned to regulatory changes.

4.2-VECC-10

INTERROGATORY

Reference: E4/T2

Please provide all training, conference and travel costs for each year 2010 through 2014.

RESPONSE

The following table provides the training, conferences and travel costs for 2010, 2011, 2012, and 2013 Actuals (subject to audit), and 2014 Test Year:

	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals, Subject to Audit	2014 Test
Training	68,715	188,219	133,709	137,720	173,618
Conferences and Seminars	63,120	81,464	40,064	51,014	90,469
Travel	-	-	59,548	56,424	97,210

Note: Travel costs for 2010 and 2011 were included as part of the Conferences and Seminars expense.

4.2-VECC-13

INTERROGATORY

Reference: E4/T6 /S1/pg.1

For each year in the period 2010 through 2014 please provide the amounts for:

a) EDA FEES

b) MEARIE Group

c) GridSmartCity LDC Membership (please include separately, if applicable, all company allocations).

RESPONSE

The Table below includes the fees requested for the period 2010 through 2014.

		2010	2011	2012	2013	2014
a)	EDA Fees	$50,500	$57,015	$65,100	$71,500	$74,600
b)	MEARIE Group (1)	$711,628	$745,539	$813,619	$991,906	$979,685
c)	GridSmartCity (2)	$0	$10,000	$10,000	$10,000	$10,000

(1) MEARIE Group expenditures includes vehicle insurance, liability insurance and benefits in 2010, 2011 and 2012 and also includes property/crime insurance in 2013 and 2014.

(2) There are no company allocations; fees are paid by CND.

CUSTOMER GROWTH

Table 3-4: Annual Usage per Customer/Connection by Rate Class

Year	Residential	General Service < 50 kW	General Service > 50 to 999 kW	General Service > 1000 to 4999 kW	Large User	Direct Market Participant	Street Lights	Unmetered Loads	Embedded Distributor
Energy Usage per Customer/Connection (kWh per customer/connection)									
2010 Board Approved	8,621	36,714	683,007	8,638,618	79,652,551		745	3,661	26,634,600
2001 Actual	9,374	36,999	728,644	9,454,116	80,954,382				
2002 Actual	8,793	37,948	739,290	10,112,039	79,522,758				
2003 Actual	9,304	39,385	726,413	10,127,652	78,223,773		815		
2004 Actual	9,041	39,520	748,440	9,996,629	81,724,293		811		
2005 Actual	9,541	40,306	753,500	10,135,115	85,447,130		802		
2006 Actual	9,077	38,347	706,686	8,415,274	100,840,726	42,759,994	772	5,809	
2007 Actual	9,153	38,758	701,008	7,959,260	126,046,174	42,771,843	772	4,529	
2008 Actual	8,918	38,270	671,153	7,864,402	115,148,878	42,936,833	764	4,622	
2009 Actual	8,639	35,305	624,043	7,283,120	90,339,539	43,206,778	760	4,288	27,136,268
2010 Actual	8,822	35,508	602,421	8,496,833	98,278,640	43,796,746	758	3,963	24,905,414
2011 Actual	8,662	34,199	604,228	8,598,828	84,597,900	46,753,741	754	4,019	25,633,242
2012 Actual	8,633	34,026	593,892	8,378,887	100,594,753	45,452,655	758	4,109	22,395,380
2013 Bridge	**8,409**	**33,138**	**575,390**	**8,225,366**	**102,344,845**	**45,803,036**	**750**	**3,869**	**22,052,787**
2014 Test	**8,219**	**32,384**	**558,740**	**8,083,705**	**104,128,487**	**46,157,494**	**742**	**3,643**	**21,715,434**
Annual Growth Rate in Usage per Customer/Connection									
2009 Board App. Vs. 2009 Actual	(2.3%)	3.4%	13.4%	1.7%	(19.0%)		(1.8%)	(7.6%)	6.9%
2001 Actual									
2002 Actual	(6.2%)	2.6%	1.5%	7.0%	(1.8%)				
2003 Actual	5.8%	3.8%	(1.7%)	0.2%	(1.6%)				
2004 Actual	(2.8%)	0.3%	3.0%	(1.3%)	4.5%		(0.4%)		
2005 Actual	5.5%	2.0%	0.7%	1.4%	4.6%		(1.1%)		
2006 Actual	(4.9%)	(4.9%)	(6.2%)	(17.0%)	18.0%		(3.8%)		
2007 Actual	0.8%	1.1%	(0.8%)	(5.4%)	25.0%	0.0%	(0.0%)	(22.0%)	
2008 Actual	(2.6%)	(1.3%)	(4.3%)	(1.2%)	(8.6%)	0.4%	(1.0%)	2.1%	
2009 Actual	(3.1%)	(7.7%)	(7.0%)	(7.4%)	(21.5%)	0.6%	(0.5%)	(7.2%)	
2010 Actual	2.1%	0.6%	(3.5%)	16.7%	8.8%	1.4%	(0.3%)	(7.6%)	(8.2%)
2011 Actual	(1.8%)	(3.7%)	0.3%	1.2%	(13.9%)	6.8%	(0.5%)	1.4%	2.9%
2012 Actual	(0.3%)	(0.5%)	(1.7%)	(2.6%)	18.9%	(2.8%)	0.5%	2.2%	(12.6%)
2013 Bridge	**(2.6%)**	**(2.6%)**	**(3.1%)**	**(1.8%)**	**1.7%**	**0.8%**	**(1.0%)**	**(5.8%)**	**(1.5%)**
2014 Test	**(2.3%)**	**(2.3%)**	**(2.9%)**	**(1.7%)**	**1.7%**	**0.8%**	**(1.0%)**	**(5.8%)**	**(1.5%)**