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## COMPARISON OF ALLOCATION OF 1 SUPPORT SERVICES COSTS 2 3 4 1.0 **PURPOSE** 5 This evidence describes the period-over-period changes in the Support Services costs. 6 7 2.0 PERIOD-OVER-PERIOD CHANGES - TEST YEARS, NUCLEAR 8 Exhibit F3-1-2 Table 2 provides the period-over-period changes in the allocated Support 9 Services costs for the test years. 10 11 2017 Plan versus 2016 Budget (\$448.9M versus \$442.3M) 12 Support Services costs remain relatively stable from 2016 to 2017. 13 14 2018 Plan versus 2017 Plan (\$437.2M versus \$448.9M) 15 Support Services costs remain relatively stable from 2017 to 2018. 16 17 2019 Plan versus 2018 Plan (\$442.7M versus \$437.2M) 18 Support Services costs remain relatively stable from 2018 to 2019. 19 20 2020 Plan versus 2019 Plan (\$445.0M versus \$442.7M) 21 Support Services costs remain relatively stable from 2019 to 2020. 22 23 2021 Plan versus 2020 Plan (\$454.1M versus \$445.0M) 24 Support Services costs remain relatively stable from 2020 to 2021. 25 3.0 26 PERIOD-OVER-PERIOD CHANGES - BRIDGE YEAR, NUCLEAR 27 Exhibit F3-1-2 Table 2 provides the period-over-period changes in the allocated Support 28 Services costs for the bridge year. 29 30 2016 Budget versus 2015 Actual (\$442.3M versus \$418.8M) 31 Support Services costs remain relatively stable from 2015 to 2016.

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## 4.0 PERIOD-OVER-PERIOD CHANGES - HISTORICAL YEARS, NUCLEAR

3 Exhibit F3-1-2 Table 2 provides the period-over-period changes for the historical period.

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- 5 <u>2015 Actual versus 2015 OEB Approved (\$418.8MM versus \$417.4M)</u>
- 6 Support Services actual costs in 2015 were in-line with the OEB-approved amount.

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- 8 <u>2015 Actual versus 2014 Actual (\$418.8M versus \$416.2M)</u>
- 9 Support Services costs remain relatively stable from 2014 to 2015.

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- 11 <u>2014 Actual versus 2014 OEB Approved (\$416.2M versus \$433.9M)</u>
- 12 Support Services actual costs in 2014 were in-line with the OEB-approved amount.

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- 14 2014 Actual versus 2013 Actual (\$416.2M versus \$428.4M)
- 15 Support Services costs remain relatively stable from 2013 to 2014.

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- 17 <u>2013 Actual versus 2013 Budget (\$428.4M versus \$451M)</u>
- 18 Support Services actual costs in 2013 were in-line with the budget.

Numbers may not add due to rounding.

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Table 1
Comparison of Allocation of Corporate Support & Administrative Costs (\$M)
Regulated Hydroelectric

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Numbers may not add due to rounding.

Filed: 2016-05-27 EB-2016-0152 Exhibit F3 Tab 1 Schedule 2 Table 2

Table 2
Comparison of Allocation of Corporate Support & Administrative Costs (\$M)
Nuclear

Line		2013	(c)-(a)	2013	(g)-(c)	2014	(g)-(e)	2014	(k)-(g)	2015	(k)-(i)	2015
No.	Business Unit	Budget	Change	Actual	Change	OEB Approved	Change	Actual	Change	OEB Approved	Change	Actual
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Business and Administrative Service	255.2	(8.6)	246.6	(19.4)	245.5	(18.3)	227.2	3.8	237.3	(6.3)	231.0
2	Finance	47.4	(1.1)	46.3	(1.9)	45.3	(0.9)	44.4	(8.8)	43.4	(7.8)	35.6
3	People and Culture	95.6	(4.0)	91.6	6.6	92.2	6.0	98.2	(2.4)	89.3	6.5	95.8
4	Commercial Operations and Environment	17.7	(3.0)	14.7	4.8	18.1	1.4	19.5	(2.7)	17.3	(0.5)	16.8
5	Corporate Centre	35.1	(5.9)	29.2	(2.3)	32.8	(5.9)	26.9	12.7	30.1	9.5	39.6
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6	Total	451.0	(22.6)	428.4	(12.2)	433.9	(17.7)	416.2	2.6	417.4	1.4	418.8

Line		2015	(c)-(a)	2016	(e)-(c)	2017	(g)-(e)	2018	(i)-(g)	2019	(k)-(i)	2020
No.	Business Unit	Actual	Change	Budget	Change	Plan	Change	Plan	Change	Plan	Change	Plan
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
7	Business and Administrative Service	231.0	14.0	245.0	1.1	246.1	(7.0)	239.1	1.9	241.0	1.3	242.3
8	Finance	35.6	4.6	40.2	1.3	41.5	(2.1)	39.4	(0.4)	39.0	(0.2)	38.8
9	People and Culture	95.8	(3.4)	92.4	3.8	96.2	(0.9)	95.3	2.5	97.8	0.7	98.5
10	Commercial Operations and Environment	16.8	3.6	20.4	(0.2)	20.2	(1.3)	18.9	1.0	19.9	(0.3)	19.6
11	Corporate Centre	39.6	4.7	44.3	0.6	44.9	(0.4)	44.5	0.5	45.0	0.8	45.8
12	Total	418.8	23.5	442.3	6.6	448.9	(11.7)	437.2	5.5	442.7	2.3	445.0

Line		2020	(c)-(a)	2021
No.	Business Unit	Plan	Change	Plan
		(a)	(b)	(c)
13	Business and Administrative Service	242.3	3.8	246.1
14	Finance	38.8	1.1	39.9
15	People and Culture	98.5	2.0	100.5
16	Commercial Operations and Env.	19.6	2.2	21.8
17	Corporate Centre	45.8	0.0	45.8
18	Total	445.0	9.1	454.1