

Numbers may not add due to rounding.

Filed: 2016-05-27
EB-2016-0152
Exhibit F4
Tab 4
Schedule 2
Table 1

Table 1
Comparison of Allocation of Centrally Held Costs (\$M)
Regulated Hydroelectric

Intentionally left blank (See Ex. A1-3-1)

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Table 2
 Comparison of Allocation of Centrally Held Costs (\$M)
 Nuclear

Line No.	Business Unit	2013 Budget	(c)-(a) Change	2013 Actual	(g)-(c) Change	2014 OEB Approved	(g)-(e) Change	2014 Actual	(k)-(g) Change	2015 OEB Approved	(k)-(i) Change	2015 Actual
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Pension/OPEB Related Accrual Costs	296.6	(7.6)	289.0	9.5	284.3	14.2	298.5	44.5	234.8	108.2	343.0
2	Pension/OPEB Adjustment for Test Period Cash to Accrual Differences ¹	0.0	0.0	0.0	0.0	(228.3)	228.3	0.0	0.0	(165.6)	165.6	0.0
3	OPG-Wide Insurance	3.8	(0.5)	3.3	0.1	3.9	(0.5)	3.4	1.2	4.0	0.6	4.6
4	Nuclear Insurance	9.7	(2.1)	7.6	0.4	12.9	(4.9)	8.0	0.2	14.7	(6.5)	8.2
5	Performance Incentives	20.8	(6.3)	14.5	5.7	20.8	(0.6)	20.2	(3.1)	20.8	(3.7)	17.1
6	IESO Non-Energy Charges	54.3	3.1	57.4	(6.2)	60.2	(9.0)	51.2	26.5	59.6	18.1	77.7
7	Other	21.9	16.2	38.1	(8.4)	27.8	1.9	29.7	(20.4)	32.3	(23.0)	9.4
8	Total	407.1	2.8	409.9	1.1	181.6	229.4	411.0	48.9	200.6	259.3	459.9

Line No.	Business Unit	2015 Actual	(c)-(a) Change	2016 Budget	(e)-(c) Change	2017 Plan	(g)-(e) Change	2018 Plan	(i)-(g) Change	2019 Plan	(k)-(i) Change	2020 Plan
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
9	Pension/OPEB Related Accrual Costs	343.0	(142.9)	200.1	(93.5)	106.6	(40.7)	65.9	(23.0)	42.9	(16.4)	26.5
10	Pension/OPEB Adjustment for Test Period Cash to Accrual Differences ¹	0.0	0.0	0.0	(145.4)	(145.4)	63.3	(82.1)	22.6	(59.5)	(6.2)	(65.7)
11	OPG-Wide Insurance	4.6	1.6	6.2	0.2	6.4	0.1	6.5	0.5	7.0	0.1	7.0
12	Nuclear Insurance	8.2	10.9	19.1	2.0	21.1	2.0	23.1	3.0	26.1	0.4	26.5
13	Performance Incentives	17.1	1.3	18.4	0.0	18.4	0.1	18.5	0.1	18.6	(0.1)	18.5
14	IESO Non-Energy Charges	77.7	(15.6)	62.1	(1.0)	61.1	(4.6)	56.5	(4.7)	51.8	2.7	54.5
15	Other	9.4	11.7	21.0	(14.3)	6.7	17.7	24.5	(8.5)	16.0	2.4	18.3
16	Total	459.9	(133.0)	326.9	(251.9)	74.9	38.0	112.9	(10.0)	102.9	(17.3)	85.7

Line No.	Business Unit	2020 Plan	(c)-(a) Change	2021 Plan
		(a)	(b)	(c)
17	Pension/OPEB Related Accrual Costs	26.5	(9.7)	16.8
18	Pension/OPEB Adjustment for Test Period Cash to Accrual Differences ¹	(65.7)	15.9	(49.8)
19	OPG-Wide Insurance	7.0	(0.2)	6.8
20	Nuclear Insurance	26.5	0.6	27.1
21	Performance Incentives	18.5	0.0	18.5
22	IESO Non-Energy Charges	54.5	(12.6)	42.0
23	Other	18.3	(4.0)	14.3
24	Total	85.7	(9.9)	75.7

Notes:

¹ The adjustment for 2014 and 2015 reflects the EB-2013-0321 Decision and Payment Amounts Order that limited the amount of pension and OPEB costs reflected in the approved revenue requirement to cash amounts and established the Pension & OPEB Cash versus Accrual Differential Deferral Account to record differences between accrual costs and cash amounts, pending the outcome of an OEB generic proceeding related to pension and OPEB costs. As discussed in Ex. F4-4-1 and Ex. F4-3-2, the adjustment for 2017-2021 is included to reflect OPG's proposal to apply the same treatment in this Application. The difference between accrual costs and cash amounts for the test period is found in Ex. F4-3-2 Chart 3.