

Numbers may not add due to rounding.

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EB-2013-0321

Exhibit F4

Tab 4

Schedule 2

Table 1

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

Line No.	Corporate Group	2010 Budget	(c)-(a) Change	2010 Actual	(g)-(c) Change	2011 Board Approved	(g)-(e) Change	2011 Actual	(i)-(g) Change	2012 Actual
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Pension/OPEB Related Costs ¹	4.4	(0.5)	3.9	4.3	5.4	2.8	8.2	5.2	13.4
2	OPG-Wide Insurance	2.8	0.0	2.8	(0.2)	2.8	(0.2)	2.6	(0.6)	2.0
3	Performance Incentives	2.3	0.1	2.4	(0.7)	2.3	(0.6)	1.7	(0.3)	1.4
4	IESO Non-Energy Charges	10.1	0.0	10.1	(7.4)	11.6	(8.9)	2.7	0.6	3.3
5	Other ²	0.7	(0.3)	0.4	0.3	0.8	(0.1)	0.7	(1.2)	(0.5)
6	Total	20.3	(0.7)	19.6	(3.7)	22.9	(7.0)	15.9	3.7	19.6

Line No.	Corporate Group	2012 Board Approved	(c)-(a) Change	2012 Actual	(e)-(c) Change	2013 Budget	(g)-(e) Change	2014 Plan	(i)-(g) Change	2015 Plan
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
7	Pension/OPEB Related Costs ¹	8.0	5.4	13.4	2.6	16.0	0.0	16.0	(0.3)	15.7
8	OPG-Wide Insurance	2.9	(0.9)	2.0	0.3	2.3	0.1	2.4	0.0	2.4
9	Performance Incentives	2.3	(0.9)	1.4	0.1	1.5	0.0	1.5	0.0	1.5
10	IESO Non-Energy Charges	12.8	(9.5)	3.3	1.1	4.4	0.6	5.0	0.0	5.0
11	Other ²	(0.5)	0.0	(0.5)	1.4	0.9	0.3	1.2	0.2	1.4
12	Total	25.5	(5.9)	19.6	5.5	25.1	1.0	26.1	(0.1)	26.0

Notes:

- 1 2010 Budget, 2010 Actual, 2011 and 2012 Board Approved amounts are presented on the basis of Canadian GAAP as discussed in Ex. A2-1-1.
- 2 2010 Budget, 2010 Actual, 2011 and 2012 Board Approved amounts include SR&ED Investment Tax Credits required by Canadian GAAP to be recorded in OM&A expenses, as discussed in Ex. F4-4-1, section 7.0 and Ex. A2-1-1.

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Tab 4

Schedule 2

Table 2

Table 2
Comparison of Allocation of Centrally Held Costs (\$M)
Newly Regulated Hydroelectric

Line No.	Corporate Group	2010 Budget	(c)-(a) Change	2010 Actual	(g)-(c) Change	2011 Board Approved	(g)-(e) Change	2011 Actual	(i)-(g) Change	2012 Actual
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Pension/OPEB Related Costs ¹	N/A		6.5	8.0	N/A		14.5	9.1	23.6
2	OPG-Wide Insurance	N/A		2.5	(0.2)	N/A		2.3	0.5	2.8
3	Performance Incentives	N/A		3.7	(0.7)	N/A		3.0	(1.0)	2.0
4	IESO Non-Energy Charges	N/A		6.3	(2.2)	N/A		4.1	1.4	5.5
5	Other ²	N/A		0.0	1.2	N/A		1.2	(2.0)	(0.8)
6	Total	N/A		19.0	6.1	N/A		25.1	8.0	33.1

Line No.	Corporate Group	2012 Board Approved	(c)-(a) Change	2012 Actual	(e)-(c) Change	2013 Budget	(g)-(e) Change	2014 Plan	(i)-(g) Change	2015 Plan
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
7	Pension/OPEB Related Costs	N/A		23.6	4.1	27.7	0.9	28.6	(1.1)	27.5
8	OPG-Wide Insurance	N/A		2.8	0.3	3.1	0.1	3.2	0.0	3.2
9	Performance Incentives	N/A		2.0	0.1	2.1	0.1	2.2	(0.1)	2.1
10	IESO Non-Energy Charges	N/A		5.5	2.6	8.1	0.7	8.8	(0.1)	8.7
11	Other	N/A		(0.8)	7.0	6.2	0.6	6.8	0.4	7.2
12	Total	N/A		33.1	14.1	47.2	2.4	49.6	(0.9)	48.7

Notes:

1 See Ex. F4-4-2 Table 1, Note 1.

2 See Ex. F4-4-2 Table 1, Note 2.

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Exhibit F4

Tab 4

Schedule 2

Table 3

Table 3
Comparison of Allocation of Centrally Held Costs (\$M)
Nuclear

Line No.	Corporate Group	2010 Budget	(c)-(a) Change	2010 Actual	(g)-(c) Change	2011 Board Approved	(g)-(e) Change	2011 Actual	(i)-(g) Change	2012 Actual
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Pension/OPEB Related Costs ¹	88.0	(5.5)	82.5	86.8	108.1	61.2	169.3	94.7	264.0
2	OPG-Wide Insurance	3.3	0.0	3.3	(0.1)	3.4	(0.2)	3.2	0.0	3.2
3	Nuclear Insurance ²	8.6	(1.3)	7.3	0.8	8.8	(0.7)	8.1	3.4	11.5
4	Performance Incentives	32.4	1.4	33.8	(6.4)	32.7	(5.3)	27.4	(7.0)	20.4
5	IESO Non-Energy Charges	26.3	8.9	35.2	2.7	30.3	7.6	37.9	7.5	45.4
6	Other ³	12.4	(12.9)	(0.5)	21.7	13.2	8.0	21.2	(23.0)	(1.8)
7	Total	171.0	(9.4)	161.6	105.5	196.5	70.6	267.1	75.6	342.7

Line No.	Corporate Group	2012 Board Approved	(c)-(a) Change	2012 Actual	(e)-(c) Change	2013 Budget	(g)-(e) Change	2014 Plan	(i)-(g) Change	2015 Plan
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
8	Pension/OPEB Related Costs ¹	158.3	105.7	264.0	32.6	296.6	(4.0)	292.6	(4.2)	288.4
9	OPG-Wide Insurance	3.5	(0.3)	3.2	0.6	3.8	0.1	3.9	0.1	4.0
10	Nuclear Insurance ²	9.0	2.5	11.5	(1.8)	9.7	3.2	12.9	1.8	14.7
11	Performance Incentives	33.1	(12.7)	20.4	0.4	20.8	0.0	20.8	0.0	20.8
12	IESO Non-Energy Charges	33.5	11.9	45.4	8.9	54.3	5.9	60.2	(0.6)	59.6
13	Other ³	(7.5)	5.7	(1.8)	23.7	21.9	5.9	27.8	4.5	32.3
14	Total	229.9	112.8	342.7	64.4	407.1	11.1	418.2	1.6	419.8

Notes:

1 See Ex. F4-4-2 Table 1, Note 1.

2 Board Approved amounts reflect downward Board adjustments of \$2.5M in 2011 and \$4.4M in 2012 (EB 2010-0008 Decision with Reasons, p. 96).

3 See Ex. F4-4-2 Table 1, Note 2.