



Deferral/Variance Account Workform for 2013 Filers


Version 2.0

Utility Name	Innisfil Hydro Distribution Systems Limited
Service Territory	(if applicable)
Assigned EB Number	EB-2012-0139
Name of Contact and Title	Brenda L Pinke
Phone Number	705-431-6870 Ext 262
Email Address	brendap@innisfilhydro.com


General Notes

1. Please ensure that your macros have been enabled. (Tools -> Macro -> Security)
2. Due to the time lag of deferral/variance account dispositions, this model assumes that all opening balances include previously disposed of amounts. Accordingly, all "Board Approved Dispositions" are deducted from the opening balance.
3. Please provide information in this model since the last time your balances were disposed.
4. For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

Notes

 Pale green cells represent input cells.

 Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.

 White cells contain fixed values, automatically generated values or formulae.

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			2008										2009										2010												
Account Descriptions	Account Number	Closing Interest Amounts as of Dec-31-07	Opening Principal Amounts as of Jan-1-08	Transactions Debit/ (Credit) during 2008 excluding interest and adjustments ¹	Board-Approved Disposition during 2008	Adjustments during 2008 - other ²	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Jan-1 to Dec-31-08	Board-Approved Disposition during 2008	Adjustments during 2008 - other ²	Closing Interest Amounts as of Dec-31-08	Opening Principal Amounts as of Jan-1-09	Transactions Debit/ (Credit) during 2009 excluding interest and adjustments ³	Board-Approved Disposition during 2009	Adjustments during 2009 - other ²	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Adjustments during 2009 - other ²	Closing Interest Amounts as of Dec-31-09	Opening Principal Amounts as of Jan-1-10	Transactions Debit/ (Credit) during 2010 excluding interest and adjustments ³	Board-Approved Disposition during 2010	Adjustments during 2010 - other ²	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other ²				
Group 1 Accounts																																			
LV Variance Account	1550	\$ -	\$ -	\$ -			\$ -	\$ -				\$ -	\$ -		\$ 229,974	\$ 186,754	\$ -	43,220	\$ -		\$ 17,830	\$ 21,279	\$ 3,449	\$ -	43,220	\$ -	218,767	\$ 119,047		\$ -	381,034	\$ 3,449	-\$ 1,402	\$ 3,060	
RSVA - Wholesale Market Service Charge	1580	\$ -	\$ -	\$ -			\$ -	\$ -				\$ -	\$ -			-\$ 484,007	-\$ 484,007	\$ -			-\$ 22,771	-\$ 22,771	-\$ 484,007	-\$ 248,962	-\$ 418,413	-\$ 314,556	-\$ 22,771	-\$ 5,019	-\$ 23,489						
RSVA - Retail Transmission Network Charge	1584	\$ -	\$ -	\$ -			\$ -	\$ -				\$ -	\$ -			-\$ 513,630	-\$ 513,630	\$ -				-\$ 29,534	-\$ 29,534	-\$ 513,630	-\$ 36,888	-\$ 408,791	-\$ 66,951	-\$ 29,534	-\$ 4,040	-\$ 29,753					
RSVA - Retail Transmission Connection Charge	1586	\$ -	\$ -				\$ -	\$ -				\$ -	\$ -			\$ 572,628	\$ 572,628	\$ -			\$ 71,522	-\$ 71,522	\$ 572,628	-\$ 113,473	\$ 613,136	-\$ 153,981	\$ 71,522	\$ 3,972	\$ 72,675						
RSVA - Power (excluding Global Adjustment)	1588	\$ -	\$ -	\$ -			\$ -	\$ -				\$ -	\$ -			\$ 649,281	\$ 649,281	\$ -			-\$ 1,739	-\$ 1,739	\$ 649,281	-\$ 117,209	\$ 620,568	-\$ 88,496	-\$ 1,739	\$ 13,842	\$ 4,720						
RSVA - Power - Sub-account - Global Adjustment	1588	\$ -	\$ -	\$ -			\$ -	\$ -				\$ -	\$ -			\$ 316,313	\$ 316,313	\$ -			\$ 13,502	-\$ 13,502	\$ 316,313	-\$ 30,715	\$ 107,517	-\$ 178,081	\$ 13,502	\$ 2,156	\$ 17,442						
Recovery of Regulatory Asset Balances	1590	\$ -	\$ -	\$ -			\$ -	\$ -				\$ -	\$ -			\$ 118,439	\$ 118,439	\$ -			-\$ 132,888	-\$ 132,888	\$ 118,439	-\$ 1	\$ 119,143	-\$ 705	-\$ 132,888	-\$ 5	-\$ 125,439						
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$ -	\$ -	\$ -			\$ -	\$ -				\$ -	\$ -			\$ -	\$ -	\$ -				\$ -	\$ -	\$ -											
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$ -	\$ -	\$ -			\$ -	\$ -				\$ -	\$ -			\$ -	\$ -	\$ -				\$ -	\$ -	\$ -											
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$ -	\$ -	\$ -			\$ -	\$ -				\$ -	\$ -			\$ -	\$ -	\$ -				\$ -	\$ -	\$ -											
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 229,974	\$ 845,778	\$ 615,804	\$ -	\$ -	\$ 17,830	-\$ 80,629	\$ 98,459	\$ 615,804	-\$ 692,239	\$ 751,207	\$ -	-\$ 827,642	-\$ 98,459	\$ 9,504	-\$ 80,784	\$ -			
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 229,974	\$ 529,465	\$ 299,491	\$ -	\$ -	\$ 17,830	-\$ 94,131	\$ 111,961	\$ 299,491	-\$ 661,524	\$ 643,690	\$ -	-\$ 1,005,723	-\$ 111,961	\$ 7,348	-\$ 98,226	\$ -			
RSVA - Power - Sub-account - Global Adjustment		1588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 316,313	\$ 316,313	\$ -	\$ -	\$ -	\$ 13,502	13,502	\$ 316,313	-\$ 30,715	\$ 107,517	\$ -	\$ 178,081	\$ 13,502	\$ 2,156	\$ 17,442	\$ -			
Group 2 Accounts																																			
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ -	\$ -	\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	\$ -											
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ -	\$ -	\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	\$ -											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition C	1508	\$ -	\$ -	\$ -			\$ -	\$ -				\$ -	\$ -	\$ 1,362			\$ 1,362	\$ -	\$ 7			\$ 7	\$ 1,362		\$ 116,694		\$ 118,056	\$ 7	\$ 397						
Other Regulatory Assets - Sub-Account - Incremental Capital Charge	1508												\$ -				\$ -	\$ -					\$ -	\$ -	\$ -										
Other Regulatory Assets - Sub-Account - Financial Assistance																																			
Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508																\$ -	\$ -				\$ -	\$ -	\$ -											
Other Regulatory Assets - Sub-Account - Financial Assistance																																			
Payment and Recovery Carrying Charges	1508																																		
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$ -	\$ -	\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	\$ -											
Retail Cost Variance Account - Retail	1518	-\$ 1,484	16,685	\$ 6,928			-\$ 9,757	-\$ 1,484	-\$ 583			-\$ 2,067	-\$ 9,757	\$ 10,485			\$ 728	-\$ 2,067	-\$ 104			-\$ 2,171	\$ 728	\$ 18,696			\$ 19,424	-\$ 2,171	\$ 77						
Misc. Deferred Debits	1525	\$ -	\$ -				\$ -	\$ -				\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	\$ -											
Renewable Generation Connection Capital Deferral Account	1531	\$ -					\$ -					\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	\$ -											
Renewable Generation Connection OM&A Deferral Account	1532	\$ -					\$ -					\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	\$ -											
Renewable Generation Connection Funding Adder Deferral Account	1533	\$ -					\$ -					\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	\$ -											
Smart Grid Capital Deferral Account	1534	\$ -					\$ -					\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	\$ -											
Smart Grid OM&A Deferral Account	1535	\$ -					\$ -					\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	\$ -											
Smart Grid Funding Adder Deferral Account	1536	\$ -					\$ -					\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	\$ -											
Retail Cost Variance Account - STR	1548	9,395	\$ 26,165	\$ 13,582			\$ 39,747	\$ 9,395	\$ 1,269			\$ 10,664	\$ 39,747	\$ 11,629			\$ 51,376	10,664	\$ 470			\$ 11,134	\$ 51,376	\$ 11,843			\$ 63,219	\$ 11,134	\$ 450						
Board-Approved CDM Variance Account	1567																																		
Extra-Ordinary Event Costs	1572	\$ -	\$ -				\$ -	\$ -				\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	\$ -											
Deferred Rate Impact Amounts	1574	\$ -	\$ -				\$ -	\$ -				\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	\$ -											
RSVA - One-time	1582	\$ 5,307	60,443	\$ 10,046			\$ 70,489	\$ 5,307	\$ 2,520			\$ 7,827	\$ 70,489	\$ 7,431			\$ 77,920	\$ 7,827	\$ 800			\$ 8,627	\$ 77,920	\$ 6,740			\$ 84,660	\$ 8,627	\$ 649						
Other Deferred Credits	2425	\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	-\$ 31,681			-\$ 31,681	\$ -	-\$ 47			-\$ 47	-\$ 31,681	-\$ 4,841			-\$ 36,522	-\$ 47	-\$ 262						
Group 2 Sub-Total		\$ 13,218	\$ 69,923	\$ 30,556	\$ -	\$ -	\$ 100,479	\$ 13,218	\$ 3,206	\$ -	\$ -	\$ 16,424	\$ 100,479	-\$ 774	\$ -	\$ -	\$ 99,705	16,424	\$ 1,126	\$ -	\$ -	\$ 17,550	\$ 99,705	\$ 149,132	\$ -	\$ -	\$ 248,837	\$ 17,550	\$ 1,311	\$ -	\$ -				
Deferred Payments in Lieu of Taxes	1562	-\$ 22,722	-\$ 659,418				-\$ 659,418	-\$ 22,722	-\$ 26,294			-\$ 49,016	-\$ 659,418				-\$ 659,418	-\$ 49,016	-\$ 7,456			-\$ 56,472	-\$ 659,418				-\$ 659,418	-\$ 56,472	-\$ 5,273						
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$ -	\$ -				\$ -	\$ -				\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	\$ -											
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/IOVAT	1592	\$ -	\$ -				\$ -	\$ -				\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	-\$ 14,870			-\$ 14,870	\$ -							
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$ 9,504	-\$ 589,495	\$ 30,556	\$ -	\$ -	-\$ 558,939	-\$ 9,504	-\$ 23,088	\$ -	\$ -	-\$ 32,592	-\$ 558,939	-\$ 774	\$ 229,974	\$ 845,778	\$ 56,091	-\$ 32,592	-\$ 6,330	\$ 17,830	-\$ 80,629	-\$ 137,381	\$ 56,091	-\$ 557,977	\$ 751,207	\$ -	-\$ 1,253,093	-\$ 137,381	\$ 5,542	-\$ 80,784	\$ -				



Account Descriptions		Account Number	Closing Interest Amounts as of Dec-31-10	2011												2012				Projected Interest on Dec-31-11 Balances				2.1.7 RRR		Variance RRR vs. 2011 Balance (Principal + Interest)																					
				Opening Principal Amounts as of Jan-1-11	Transactions Debit / (Credit) during 2011 excluding interest and adjustments ³	Board-Approved Disposition during 2011	Other ² Adjustments during Q1 2011	Other ² Adjustments during Q2 2011	Other ² Adjustments during Q3 2011	Other ² Adjustments during Q4 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Adjustments during 2011 - other ²	Closing Interest Amounts as of Dec-31-11	Principal Disposition during 2012 - instructed by Board	Interest Disposition during 2012 - instructed by Board	Closing Principal Balances as of Dec 31-11 Adjusted for Dispositions during 2012	Closing Interest Balances as of Dec 31-11 Adjusted for Dispositions during 2012	Projected Interest from Jan 1, 2012 to December 31, 2012 on Dec 31 -11 balance adjusted for disposition during 2012 ⁶	Projected Interest from January 1, 2013 to April 30, 2013 on Dec 31 -11 balance adjusted for disposition during 2012 ⁶	Total Claim	As of Dec 31-11																							
Group 1 Accounts																																															
LV Variance Account	1550	\$	1,013	-\$	381,034	-\$	46,364	-\$	162,267					-\$	265,131	-\$	1,013	-\$	4,872	\$	322			-\$	6,207	-\$	218,767	-\$	8,788	-\$	46,364	\$	2,581	-\$	682	-\$	227	-\$	44,692	-\$	271,338	\$	-				
RSVA - Wholesale Market Service Charge	1580	-\$	4,301	-\$	314,556	-\$	291,192	-\$	65,594					-\$	540,154	-\$	4,301	-\$	6,316	\$	52			-\$	10,669	-\$	248,962	-\$	10,507	-\$	291,192	-\$	162	-\$	4,281	-\$	1,427	-\$	297,061	-\$	550,823	\$	-				
RSVA - Retail Transmission Network Charge	1584	-\$	3,821	-\$	66,951	-\$	20,724	-\$	103,839					-\$	16,164	-\$	3,821	-\$	189	-\$	833			-\$	3,177	-\$	36,888	-\$	4,297	-\$	20,724	-\$	1,120	-\$	305	-\$	102	-\$	20,010	-\$	12,987	\$	-				
RSVA - Retail Transmission Connection Charge	1586	\$	2,819	-\$	153,981	-\$	99,359	-\$	40,508					-\$	212,832	-\$	2,819	-\$	2,733	-\$	1,565			-\$	1,651	-\$	113,473	\$	1,393	-\$	99,359	\$	258	-\$	1,461	-\$	487	-\$	101,048	-\$	211,181	\$	-				
RSVA - Power (excluding Global Adjustment)	1588	\$	7,383	-\$	88,496	-\$	248,519	\$	28,713					-\$	365,728	-\$	7,383	-\$	1,901	\$	3,272			-\$	2,210	-\$	117,209	\$	2,391	-\$	248,519	-\$	181	-\$	3,653	-\$	1,218	-\$	253,571	-\$	363,518	\$	-				
RSVA - Power - Sub-account - Global Adjustment	1588	-\$	1,784	\$	178,081	\$	441,977	\$	208,797					-\$	411,261	-\$	1,784	\$	3,909	-\$	1,822			-\$	3,947	-\$	30,716	-\$	3,522	\$	441,977	\$	7,469	\$	6,497	\$	2,166	\$	458,109	\$	415,208	\$	-				
Recovery of Regulatory Asset Balances	1590	-\$	7,454	-\$	705	-\$		-\$	705					-\$		-\$	7,454	-\$		-\$	7,454			-\$										-\$		-\$				-\$			-\$	-			
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$	-	\$	-									\$	-	\$								\$	-										-\$		-\$				-\$	-					
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$	-	\$	-									\$	-	\$								\$	-										-\$		-\$				-\$	-					
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$	-	\$	-									\$	-	\$								\$	-										-\$		-\$				-\$	-					
	1595	\$	-	\$	-									\$	-	\$								\$	-										-\$		-\$				-\$	-					
	1595	\$	-	\$	-	-\$	7,183							-\$	7,183	\$	-							-\$	86,868	-\$	86,868							-\$	7,183	-\$	86,868	-\$	106	-\$	35	-\$	94,192	-\$	94,051	\$	-
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		-\$	8,171	-\$	827,642	-\$	271,364	-\$	135,403	\$	-	\$	-	-\$	963,603	-\$	8,171	-\$	12,102	-\$	8,028	-\$	86,868	-\$	99,113	-\$	692,239	-\$	23,330	-\$	271,364	-\$	75,783	-\$	3,989	-\$	1,330	-\$	352,466	-\$	1,062,716	\$	-				
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$	6,387	-\$	1,005,723	-\$	713,341	-\$	344,200	\$	-	\$	-	-\$	1,374,864	-\$	6,387	-\$	16,011	-\$	6,206	-\$	86,868	-\$	103,060	-\$	661,523	-\$	19,808	-\$	713,341	-\$	83,252	-\$	10,486	-\$	3,495	-\$	810,574	-\$	1,477,924	\$	-				
RSVA - Power - Sub-account - Global Adjustment		1588	-\$	1,784	\$	178,081	\$	441,977	\$	208,797	\$	-	\$	-	\$	411,261	-\$	1,784	\$	3,909	-\$	1,822	\$	-	\$	3,947	-\$	30,716	-\$	3,522	\$	441,977	\$	7,469	\$	6,497	\$	2,166	\$	458,109	\$	415,208	\$	-			
Group 2 Accounts																																															
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$	-	\$	-									\$	-	\$								\$	-										-\$		-\$				-\$	-					
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$	-	\$	-									\$	-	\$								\$	-										-\$		-\$				-\$	-					
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition C	1508	\$	404	\$	118,056	\$	180,979							\$	299,035	\$	404	\$	3,164				\$	3,568									299,035	\$	3,568		4,396	\$	1,465	\$	308,464	\$	302,603	\$	-		
Other Regulatory Assets - Sub-Account - Incremental Capital Charge	1508	\$	-	\$	-									\$	-	\$								\$	-										-\$		-\$				-\$	-					
Other Regulatory Assets - Sub-Account - Financial Assistance																																															
Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$	-	\$	-									\$	-	\$	-							\$	-										-\$		-\$				-\$	-					
Other Regulatory Assets - Sub-Account - Financial Assistance																																															
Payment and Recovery Carrying Charges	1508	\$	-	\$	-									\$	-	\$	-							\$	-											-\$		-\$				-\$	-				
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$	-	\$	-									\$	-	\$	-							\$	-											-\$		-\$				-\$	-				
Retail Cost Variance Account - Retail	1518	-\$	2,094	\$	19,424	\$	12,985							\$	32,409	-\$	2,094	\$	387				-\$	1,707										32,409	-\$		-\$	476	\$	159	\$	31,337	\$	30,702	\$	-	
Misc. Deferred Debits	1525	\$	-	\$	-									\$	-	\$	-							\$	-											-\$		-\$				-\$	-				
Renewable Generation Connection Capital Deferral Account	1531	\$	-	\$	-									\$	-	\$	-							\$	-											-\$		-\$				-\$	-				
Renewable Generation Connection OM&A Deferral Account	1532	\$	-	\$	-									\$	-	\$	-							\$	-											-\$		-\$				-\$	-				
Renewable Generation Connection Funding Adder Deferral Account	1533	\$	-	\$	-									\$	-	\$	-							\$	-											-\$		-\$				-\$	-				
Smart Grid Capital Deferral Account	1534	\$	-	\$	-									\$	-	\$	-							\$	-											-\$		-\$				-\$	-				
Smart Grid OM&A Deferral Account	1535	\$	-	\$	-									\$	-	\$	-							\$	-											-\$		-\$				-\$	-				
Smart Grid Funding Adder Deferral Account	1536	\$	-	\$	-									\$	-	\$	-							\$	-											-\$		-\$				-\$	-				
Retail Cost Variance Account - STR	1548	\$	11,584	\$	63,219	\$	8,445							\$	71,664	\$	11,584	\$	985				\$	12,569										71,664	\$	12,569		1,053	\$	351	\$	85,638	\$	84,233	\$	-	
Board-Approved CDM Variance Account	1567	\$	-	\$	-									\$	-	\$	-							\$	-											-\$		-\$				-\$	-				
Extra-Ordinary Event Costs	1572	\$	-	\$	-									\$	-	\$	-							\$	-											-\$		-\$				-\$	-				
Deferred Rate Impact Amounts	1574	\$	-	\$	-									\$	-	\$	-							\$	-											-\$		-\$				-\$	-				
RSVA - One-time	1582	\$	9,276	\$	84,660	-\$	13,480							\$	71,180	\$	9,276																														



Accounts that produced a variance on the 2013 continuity schedule are listed below.
Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	Variance RRR vs. 2011 Balance (Principal + Interest)	Explanation
Group 1 Accounts			
Group 2 Accounts			
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592	\$ 37,786.00	Included 2012 PST savings as an adjustment for 2011 in the amount of \$37,786.
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ (37,786.00)	Included 2012 PST savings as an adjustment for 2011 in the amount of \$37,786.



In the green shaded cells, enter the most recent Board Approved volumetric forecast. If there is a material difference between the latest Board-approved volumetric forecast and the most recent 12-month actual volumetric data, use the most recent 12-month actual data. Do not enter data for the MicroFit class.

Rate Class <small>(Enter Rate Classes in cells below)</small>	Units	# of Customers	Metered kWh	Metered kW	Billed kWh for Non-RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue ¹	1590 Recovery Share Proportion	1595 Recovery Share Proportion (2008) ²	1595 Recovery Share Proportion (2009) ²	1595 Recovery Share Proportion (2010) ²	1568 LRAM Variance Account Class Allocation (\$ amounts)
Residential	kWh	13,512	155,528,870		19,229,800	-	\$ 5,297,055					
GS <50	kWh	827	31,359,068		5,070,679	-	\$ 697,669					
GS >50	kW	72	40,258,708	116,345	48,626,867	140,528	\$ 637,157					
Unmetered Scattered Load	kWh	85	562,039		38,352	-	\$ 24,573					
Sentinel Lights	kW	193	123,512	344	12,400	35	\$ 5,389					
Street Lighting	kW	2,810	1,652,371	4,924	1,449,402	4,319	\$ 45,438					
						-						
						-						
						-						
						-						
						-						
						-						
						-						
						-						
						-						
						-						
						-						
Total		17,499	229,484,568	121,613	74,427,500	144,882	\$ 6,707,281	0%	0%	0%	0%	\$ -

Balance as per Sheet 2	\$	-
Variance	\$	-

For Account 1562, the allocation to customer classes should be performed on the basis of the test year distribution revenue allocation to customer classes found in the Applicant's Cost of Service application that was most recently approved at the time of disposition of the 1562 account balances

² Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.



Deferral/Variance Account Workform for 2013 Filers

		Amounts from Sheet 2	Allocator	Residential	GS <50	GS >50	Unmetered Scattered Load	Sentinel Lights	Street Lighting
LV Variance Account	1550	(44,692)	kWh	(30,289)	(6,107)	(7,840)	(109)	(24)	(322)
RSVA - Wholesale Market Service Charge	1580	(297,061)	kWh	(201,328)	(40,593)	(52,114)	(728)	(160)	(2,139)
RSVA - Retail Transmission Network Charge	1584	(20,010)	kWh	(13,562)	(2,734)	(3,510)	(49)	(11)	(144)
RSVA - Retail Transmission Connection Charge	1586	(101,048)	kWh	(68,484)	(13,808)	(17,727)	(247)	(54)	(728)
RSVA - Power (excluding Global Adjustment)	1588	(253,571)	kWh	(171,853)	(34,650)	(44,484)	(621)	(136)	(1,826)
RSVA - Power - Sub-account - Global Adjustment	1588	458,109	Non-RPP kWh	118,361	31,211	299,303	236	76	8,921
Recovery of Regulatory Asset Balances	1590	0	kWh	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0	kWh	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	kWh	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	(94,192)	kWh	(63,837)	(12,871)	(16,524)	(231)	(51)	(678)
Total of Group 1 Accounts (excluding 1588 sub-account)		(810,574)		(549,352)	(110,765)	(142,200)	(1,985)	(436)	(5,836)
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	308,464	kWh	209,056	42,152	54,114	755	166	2,221
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	31,337	kWh	21,238	4,282	5,498	77	17	226
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0
Renewable Generation Connection Capital Deferral Account	1531	0	kWh	0	0	0	0	0	0
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0
Renewable Generation Connection Funding Adder Deferral Account	1533	0	kWh	0	0	0	0	0	0
Smart Grid Capital Deferral Account	1534	0	kWh	0	0	0	0	0	0
Smart Grid OM&A Deferral Account	1535	0	kWh	0	0	0	0	0	0
Smart Grid Funding Adder Deferral Account	1536	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	85,638	kWh	58,039	11,702	15,023	210	46	617
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0
RSVA - One-time	1582	83,141	kWh	56,347	11,361	14,586	204	45	599
Other Deferred Credits	2425	(98,782)	kWh	(66,947)	(13,499)	(17,329)	(242)	(53)	(711)
Total of Group 2 Accounts		409,798		277,733	55,999	71,891	1,004	221	2,951
Deferred Payments in Lieu of Taxes	1562	0	kWh	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/QVAT Input Tax Credits (ITCs)	1592	(43,209)	kWh	(29,284)	(5,905)	(7,580)	(106)	(23)	(311)
Total of Account 1562 and Account 1592		(43,209)		(29,284)	(5,905)	(7,580)	(106)	(23)	(311)
Special Purpose Charge Assessment Variance Account	1521	0	kWh	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	0							
(Account 1568 - total amount allocated to classes)		0							
Variance		0							
Total Balance Allocated to each class (excluding 1588 sub-account)		(443,985)		(300,903)	(60,671)	(77,889)	(1,087)	(239)	(3,197)
Total Balance in Account 1588 - sub account		458,109		118,361	31,211	299,303	236	76	8,921
Total Balance Allocated to each class (including 1588 sub-account)		14,124		(182,541)	(29,460)	221,415	(851)	(163)	5,724



Rate Rider Calculation for Deferral / Variance Accounts Balances (excluding Global Adj.)

Rate Rider Calculation for RSVA - Power - Sub-account - Global Adjustment

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of RSVA - Power - Sub-	Rate Rider for RSVA - Power -	
Residential	kWh	19,229,800	\$ 118,361	0.0062	\$/kWh
GS <50	kWh	5,070,679	\$ 31,211	0.0062	\$/kWh
GS >50	kW	140,528	\$ 299,303	2.1298	\$/kW
Unmetered Scattered Load	kWh	38,352	\$ 236	0.0062	\$/kWh
Sentinel Lights	kW	35	\$ 76	2.2100	\$/kW
Street Lighting	kW	4,319	\$ 8,921	2.0655	\$/kW
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ 458,109		

2013 EDDVAR CONTINUITY SCHEDULE