

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	en enabled. (Tools -> Macro -> Security)
•	account dispositions, this model assumes that all opening balances include previously rd Approved Dispositions" are deducted from the opening balance.
3. Please provide information in this mode	I since the last time your balances were disposed.
	ase ensure that the disposition amount has the same sign (e.g. debit balances are to have lave a negative figure) as per the related Board decision.
Notes	
Pale green cells represent input	cells.
Pale blue cells represent drop-do	own lists. The applicant should select the appropriate item from the drop-down list.
White cells contain fixed values,	automatically generated values or formulae.

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of preparing your rate application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted



						2005											2006										2007				
Account Descriptions	Accoun Numbe		Transactions Debit/ (Credit) during 2005 excluding interest and adjustments ³	Board-Approved Disposition durin 2005	r ² Balan	ncipal nce as of An		Interest Jan-1 to Dec-31-05	Board- Approved Disposition during 2005	during 2005	s Closing Intere - Amounts as o Dec-31-05	of Frincipal	(Credit) of	during 2000	pard-Approved sposition during 2006 ^{1,1A}	djustments during 2006 - other ²	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as o Jan-1-06	Interest Jan-1 to of Dec-31-06	Board- Approved Dispositio during 2006	n during 2006		Opening Principal Amounts as of J 1-07	Transactions Debi (Credit) during 20 an- excluding interest a adjustments ³	07 Board-Ap	n during 2007 11 2			c-31-07 D	Board- Approved d Disposition Juring 2007	Adjustments luring 2007 - other ²
Group 1 Accounts																															
LI V Variance Account RSVA - Wholesale Market Service Charge RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment) RSVA - Power (sub-account - Global Adjustment Recovery of Regulatory Asset Balances Disposition and Recovery/Retfund of Regulatory Balances (2009) Disposition and Recovery/Retfund of Regulatory Balances (2009) Disposition and Recovery/Retfund of Regulatory Balances (2010)?	1595				\$ \$ \$ \$ \$ \$ \$ \$ \$ \$						\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -					\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ -				\$					\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ -			
Group 1 Sub-Total (including Account 1588 - Global Adjustme Group 1 Sub-Total (excluding Account 1588 - Global Adjustm RSVA - Power - Sub-account - Global Adjustment	ent)	\$ - \$ \$ - \$ \$ - \$			- \$ - \$ - \$	- \$ - \$ - \$	-	*			\$ - \$ - \$ -		\$ \$ \$	- \$ - \$ - \$	- \$ - \$ - \$				\$ - \$ - \$ -		\$ -	\$ - \$ - \$ -		Ŧ	- \$ - \$ - \$	- \$ - - \$ - - \$ -	*		- \$ - \$ - \$	- \$ - \$ - \$:
Group 2 Accounts Other Regulatory Assets - Sub-Account - OEB Cost Assessments Other Regulatory Assets - Sub-Account - Pension Contributions Other Regulatory Assets - Sub-Account - Deferred IFRS Transitio Other Regulatory Assets - Sub-Account - Incremental Capital Cha	1508 on C 1508				\$ \$ \$:					\$ - \$ - \$ -	\$ - \$ - \$ -					\$ - : \$ - :	\$ -				\$ - \$ - \$ -	·				\$ - \$ - \$ -				
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit A Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges Other Regulatory Assets - Sub-Account - Other 4 Retail Cost Variance Account - Retail Misc. Deferred Debits Renewable Generation Connection Capital Deferral Account Renewable Generation Connection OM&A Deferral Account Renewable Generation Connection Funding Adder Deferral Account Smart Grid Capital Deferral Account Smart Grid OM&A Deferral Account	1508 1508 1518 1525 1531 1532				\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$						\$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ -	·\$	11,918			\$ - -\$ 11,918 \$ - \$ - \$ - \$ -	\$	-\$ 880			\$ -\$ 880 \$ - \$ - \$ - \$ - \$ -	\$ - -\$ 11,91 \$ -	8 -\$ 4,	767		\$ 16,685 · \$ - \$ 5 · \$ - \$	\$ 880 -\$	604		
Small foll of Man Deletria Account Small Fill of Funding Adder Deletrial Account Retail Cost Variance Account - STR Board-Approved CDM Variance Account Extra-Ordinary Event Costs Deferred Rate Impact Amounts RSVA - One-time Other Deferred Credits	1536 1548 1567 1572 1574 1582 2425				\$ \$ \$ \$ \$ \$						\$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -		15,631 43,253			\$ - \$ 15,631 \$ - \$ - \$ 43,253 \$ -	\$ - \$ - \$ - \$ -	\$ 8,500 \$ 2,634			\$ 8,500 \$ - \$ - \$ 2,634 \$ -	\$ - \$ -		190		\$ 26,165 \$ - \$ - \$ 60,443 \$ -	\$ - \$ -			
Group 2 Sub-Total		s - s	-	\$ -	\$ - \$	- \$	-	s -	s -	\$ -	\$ -	s -	\$	46,966 \$	- \$	-	\$ 46,966	\$ -	\$ 10,254	\$ -	\$ -	\$ 10,254	\$ 46,96	6 \$ 22,	957 \$	- \$ -	\$ 69,923	\$ 10,254 \$	2,964 \$	- \$	-
31 Deferred Payments in Lieu of Taxes PILs and Tax Variance for 2006 and Subsequent Years 32 (excludes sub-account and contra account below) PILs and Tax Variance for 2006 and Subsequent Years - Sub- 33 Account HST/OVAT	1562 1592 1592				\$ \$ \$	-					\$ - \$ - \$ -	\$ - \$ - \$ -	-\$	978,603			\$ -\$ 978,603 : \$ - :	s - s -	\$ 8,946			\$ 8,946 \$ - \$ -	-\$ 978,60 \$ - \$ -	3 \$ 319,	185		-\$ 659,418 \$ - \$ -	\$ 8,946 -\$ \$ - \$ -	31,668		
Total of Group 1 and Group 2 Accounts (including 1562 and 1	592)	s - s	-	\$ -	\$ - \$	- \$	-	\$ -	\$ -	\$ -	\$ -	s -	-\$	931,637 \$	- \$	-	-\$ 931,637	\$ -	\$ 19,200	\$ -	\$ -	\$ 19,200	-\$ 931,63	7 \$ 342,	142 \$	- \$ -	-\$ 589,495	\$ 19,200 -\$	28,704 \$	- \$	-
34 Special Purpose Charge Assessment Variance Account ⁹	1521																														
LRAM Variance Account	1568																														
Total including Account 1521 and Account 1568		s - s	-	s -	\$ - \$	- \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	-\$	931,637 \$	- s	-	-\$ 931,637	\$ -	\$ 19,200	\$ -	\$ -	\$ 19,200	-\$ 931,63	7 \$ 342,	142 \$	- \$ -	-\$ 589,495	\$ 19,200 -\$	28,704 \$	- \$	-
35 Smart Meter Capital and Recovery Offset Variance - Sub-Account 36 Smart Meter Capital and Recovery Offset Variance - Sub-Account 37 Smart Meter Capital and Recovery Offset Variance - Sub-Account 38 Smart Meter OM&A Variance ¹¹	t - R 1555				\$ \$ \$ \$:					\$ - \$ - \$ - \$ -	\$ - \$ - \$ -		22,661			\$ - -\$ 22,661 \$ - \$ -	\$ -	-\$ 300			\$ - -\$ 300 \$ - \$ -	\$ - -\$ 22,66 \$ - \$ -		073 524		\$ 92,073 -\$ 73,185 - \$ -	\$ 300 -\$	2,287		
The following is not included in the total claim but are include Jeferred PILs Contra Account 5 Deferred PILs Contra Account 5 IFRS-CGAAP Transition PP8E Amounts 10 PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account Disposition and Recovery of Regulatory Balances 7	1563 1575 1592 1595				\$ \$ \$ \$:					\$ - \$ - \$ - \$ -	\$ - \$ - \$ -	\$	978,603			\$ 978,603 : \$ - : \$ - : \$	\$ -	-\$ 8,946			-\$ 8,946 \$ - \$ - \$ -	\$ 978,60 \$ - \$ - \$ -	3 -\$ 319,	185		\$ 659,418 · · · · · · · · · · · · · · · · · · ·		31,668		

- 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.

 1 Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, etc.

 2 Please provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, etc.

 3 For RSVA accounts only, report the net variance to the adjustments. If the adjustment leates to previously Board Approved disposed belances, please provide amounts for adjustments and include supporting documentations.

 4 Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed belances, please provide amounts for adjustments and include supporting documentations.

 5 For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

 5 Flease describe 'other' components of 1508 and add more component lines if necessary.

 6 If the LDC's 2013 rate year begins. January 1, 2013, the projected interest is recorded from January 1, 2012 to December 31, 2011 balance adjusted for the disposed balances approved by the Board in the 2012 Trait decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded from January 1, 2012 to April 30, 2013 on the December 31, 2013 on the December 31, 2014 balance adjusted for the disposed balances approved by the Board in the 2012 trait decision.

- 7 Include Account 1595 as part of Group 1 accounts (lines 31, 32 and 33) for review and disposition if the recovery (or refund) period has been completed. If the recovery (or refund) period has not been completed, include the

- Include Account 1595 as part of Group 1 accounts (lines 31, 32 and 33) for review and disposition if the recovery (or refund) period has been completed. If the recovery (or refund) period has not been completed, include the balances in Account 1595 on a memo basis only (line 55).

 8 As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit:

 18 yavy of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of January 1, 2011 will require a variance account for OCEB purposes... The Board does acticipate that any principal balances in You but account Financial Assistance Payment and Recovery Variance Ontario Clean Energy Benefit Act will be addressed through the monthly settlement process with the IESO or the host distributor, as applicable.

 9 The Board expected that requests for disposition of the balances in Account 1521 were to be addressed as part of the proceedings to set rates for the 2012 rate year, except in cases where this approach would have resulted in non-compliance with the timeline set out in section 8 of the SPC regulation.
- Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Account rate rider. For details on how to dispose of balances in Smart Meter accounts see the Board's Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



	_								2	008												2009									2010				
Account Descriptions	Account	losing Interest Amounts as of Dec-31-07	Amount	ening ncipal ts as of Jan- 1-08	Transactions Debi (Credit) during 20 excluding interest a adjustments ³	08 Boar	rd-Approved osition during 2008	Adjustments 2008 - oti	during I her Ba			Interest Jan-1 to Dec-31-08	Board- Approved Disposition during 2008	Adjustme during 20 other ²		s as of	Opening Principal unts as of Jan- 1-09	Transactions Debit/ (Credit) during 2009 excluding interest and adjustments ³	Board-A _j Dispositio	approved Adju ion during 2 009 2	009 - other 2 B	Closing Principal alance 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 Cl during 2009 - A		Opening Principal mounts as of Jan- 1-10	Transactions Debit/ (Credit) during 2010 excluding interest and adjustments ³	Board-Approved Adjustments during 2010 2010 - other ²	Closing Principal Balance as of Dec-31-10				justments ing 2010 - other ²
Group 1 Accounts																																			-
LV Variance Account RSVA - Wholesale Market Service Charge RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment) RSVA - Power - Sub-account - Global Adjustment Recovery of Regulatory Asset Balances Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷ Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷ Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1550 \$ 1580 \$ 1584 \$ 1586 \$ 1588 \$ 1590 \$ 1595 \$ 1595 \$ 1595 \$: : : :	****		\$ \$				\$ \$ \$ \$ \$ \$ \$ \$	- 99	-				\$ \$ \$ \$ \$ \$ \$ \$ \$:		\$	229,974 \$ -\$ -\$ -\$ \$ \$ \$ \$	186,754 -\$ 484,007 -\$ 513,630 -\$ 572,628 \$ 649,281 \$ 316,313 \$ 118,439 \$ \$ \$	484,007 513,630 572,628 649,281 316,313	\$			\$ 21,279 \$ 22,771 -\$ 29,534 -\$ 71,522 \$ 1,739 -\$ 132,888 -\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	22,771 -\$ -\$ -\$ -\$ -\$ -\$ -\$ -\$ -\$ -\$ -\$ -\$ -\$	43,220 - 484,007 - 513,630 : 572,628 - 56 649,281 - 56 118,439 - 56 - 56 - 56 - 56 - 56 - 56 - 56 - 5	\$ 248,962 \$ 36,888 \$ 113,473 \$ 117,209 \$ 30,715 \$ 1	\$ 418,413 \$ 409,791 \$ 613,136 \$ 620,568 \$ 107,517	-\$ 381,034 -\$ 314,556 -\$ 66,951 -\$ 153,981 -\$ 88,496 -\$ 178,081 -\$ - \$ - \$ -	\$ 22,771 -\$ \$ 29,534 -\$ \$ 71,522 \$ \$ 1,739 \$ \$ 13,502 \$ \$ 132,888 -\$	5,019 -5 4,040 -5 3,972 5 13,842 5 2,156 5	\$ 3,060 \$ 23,489 29,753 \$ 72,675 \$ 4,720 \$ 17,442 \$ 125,439	
Group 1 Sub-Total (including Account 1588 - Global Adjustment) Group 1 Sub-Total (excluding Account 1588 - Global Adjustment) RSVA - Power - Sub-account - Global Adjustment	\$ \$ 1588 \$		\$ \$ \$	- : - :	\$	- \$ - \$ - \$:		- \$ - \$ - \$	- \$ - \$			\$ - \$ - \$ -	\$	- \$ - \$ - \$	- \$ - \$ - \$	- 9 - 9	-		229,974 \$ 229,974 \$ - \$	845,778 \$ 529,465 \$ 316,313 \$	299,491	\$ -		\$ 17,830 -	\$ 94,131 -\$	111,961 \$	615,804 -: 299,491 -: 316,313 -:	\$ 661,524	\$ 643,690 \$ -	-\$ 827,642 - -\$ 1,005,723 - \$ 178,081	\$ 111,961 \$	7,348 -		-
Group 2 Accounts Other Regulatory Assets - Sub-Account - OEB Cost Assessments Other Regulatory Assets - Sub-Account - Pension Contributions Other Regulatory Assets - Sub-Account - Deferred IFRS Transition C Other Regulatory Assets - Sub-Account - Incremental Capital Charge		-	\$ \$ \$:					\$ \$ \$	- \$ - \$	-				\$ \$ \$	- \$ - \$ - \$	- - - \$	1,36	2		\$ \$ \$ \$	- - 1,362	\$ - \$ -	\$ 7		\$ \$ \$ \$ \$	- \$ - \$ 7 \$	5 - 1,362 - 1	\$ - \$ 116,694		\$ - \$ - \$ 118,056 \$ -		397		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸ Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges Other Regulatory Assets - Sub-Account - Other ⁴ Retail Cost Variance Account - Retail Misc. Deferred Debits Renewable Generation Connection Capital Deferral Account Renewable Generation Connection OMAA Deferral Account Smart Grid Capital Deferral Account Smart Grid GMAA Deferral Account Smart Grid GMAA Deferral Account Smart Grid Funding Adder Deferral Account Statian Control Str	1508 1508 1518 -\$ 1525 \$ 1531 \$ 1532 \$ 1533 \$ 1534 \$ 1535 \$ 1536 \$ 1548 \$ 1567 \$	1,484 - - - - - - - 9,395	\$	16,685 26,165		,928			\$ 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	9,757 - 9 9,757 - 9 - 9 - 9 - 9 - 9 - 9 - 9 - 9 - 9 - 9	1,484	\$ 583 \$ 1,269			\$ \$ \$ \$ \$ \$	2,067 -\$ -\$ - - - - - - - - - - - - - - - - -	9,757 \$		3		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 728 - - - - - - - - - - - - - - - - - - -	\$ - \$ 2,067 - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$ - \$ 2.171 \$ - \$ - \$ 2.171 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	5 - ! 5 - ! 5 - 728 ! 5 - ! 6 - ! 6 - ! 6 - ! 6 - !	5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -		\$ - \$ - \$ 19,424 - \$	\$ - \$ 5	77		
Deferred Rate Impact Amounts RSVA - One-time Other Deferred Credits	1574 \$ 1582 \$ 2425 \$	5,307	\$ \$ \$	60,443	\$ 10,	,046			\$ \$ \$	70,489 \$		\$ 2,520			\$ \$ \$	- 7,827 - \$	70,489				\$ \$ -\$	77,920 31,681	\$ 7,827			\$ -\$	- 8,627 47 -\$	77,920 : 31,681 -:	\$ 6,740		\$ - \$ 84,660 -\$ 36,522	\$ 8,627 \$	649 262		
Group 2 Sub-Total	\$			69,923	\$ 30,	,556 \$	-	\$	- \$	100,479	13,218	\$ 3,206	\$ -	\$		16,424 \$	100,479 -\$	77-	\$	- \$	- \$	99,705	\$ 16,424	\$ 1,126	\$ -	s - s		99,705	\$ 149,132	\$ - \$ -	\$ 248,837		1,311	s - s	-
Deferred Payments in Lieu of Taxes PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below) PILs and Tax Variance for 2006 and Subsequent Years - Sub- Account HST/OVAT	1562 -\$ 1592 \$ 1592 \$	22,722 - -	-\$ \$ \$	659,418					-s s s	659,418 - \$	22,722	-\$ 26,294			-\$ \$ \$	49,016 -\$ - \$ - \$	659,418				-\$ \$ \$	659,418 -	\$ 49,016 · \$ - \$ -	-\$ 7,456		-\$ \$ \$	56,472 -\$ - \$ - \$	659,418 6 -	\$ 14,870		-\$ 659,418 - \$ - -\$ 14,870		5,273		
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 \$	-
Special Purpose Charge Assessment Variance Account ⁹ LRAM Variance Account	1521 1568																											:	\$ 39,848		\$ 39,848 \$ -	\$	272		
Total including Account 1521 and Account 1568	-\$	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 -	\$ 518,129	\$ 751,207 \$ -	-\$ 1,213,245 -	\$ 137,381 \$	5,814 -	\$ 80,784 \$	-
Smart Meter Capital and Recovery Offset Variance - Sub-Account - C Smart Meter Capital and Recovery Offset Variance - Sub-Account - R Smart Meter Capital and Recovery Offset Variance - Sub-Account - S Smart Meter OM&A Variance ¹¹	1555 -\$	2,587		92,073 - 73,185 - -		,575 ,570			\$ -\$ \$ \$	32,498 \$ 120,755 -\$ - \$	2,587	-\$ 3,686			\$	939 \$ 6,273 -\$ - \$	32,498 \$ 120,755 -\$ - \$	120,39- 201,70	ı		-\$	201,708	\$ 6,273 \$ -	\$ 2,711 -\$ 1,631		\$ -\$ \$	- \$	1,562,040 : 241,149 - 201,708 : -	\$ 276,149 \$ 245,321		\$ 1,729,911 -\$ 517,298 - \$ 447,029 \$ 255,816	\$ 7,904 -\$ \$ -	16,338 2,965 999		
The following is not included in the total claim but are included on Deferred PILs Contra Account ⁵ IFRS-CGAAP Transition PP&E Amounts ¹⁰ PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HS/T0/VAT Contra Account	n a memo 1563 \$ 1575 \$		\$	659,418	\$	-			\$ \$ \$	- \$		\$ 26,294			\$	49,016 \$	659,418 \$				\$	659,418	`	\$ 7,456		\$	56,472 \$	659,418			\$ 659,418 \$ - \$ 14,870	s -	5,273		
Disposition and Recovery of Regulatory Balances ⁷	1595 <u>\$</u>		\$						\$	-	-				\$	- \$	- 9	367,81	,		\$	367,817		-\$ 1,028		-\$	1,028 \$	367,817			\$ 547,069		51,261		

For all Board-Approved dispositions, please ensure that the disposition and and credit balance are to have a negative figure) as per the related Board of Provide supporting statement indicating whether due to denial of costs in 2006 EDR by Adjustments Instructed by the Board include deferral/variance account balances moved Please provide explanations for the nature of the adjustments. If the adjustments net relates For RSVA accounts only, report the net variance to the account during the year. For all Please describe "other" components of 1508 and add more component lines if necessa 1568 is a contra-account and is not included in the total but is shown on a memo basis if the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded if adjusted for the disposed balances approved by the Board in the 2012 rate decision. If January 1, 2012 to April 30, 2013 on the December 31, 2011 balance adjusted for the Include Account 1598 as part of Group1 accounts (lines 31, 32 and 33) for review and balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Play way of exception... The Board does acticipate that licensed distributors that cannot balances in "Sub account Financial Assistance Payment and Recovery Variance - Orita The Board expected that requests for disposition of the balances in Account 1521 were non-compliance with the timeline set out in section 8 of the SPC regulation.

Account 1575 shall no be deared through the distributors deferral and variance accound Deferral accounts related to Smart Meter deployment are not to be recovered/refunded Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



	_								201	11								2	012		Projected Inte	rest on Dec-31-1	1 Balances	2.1.7 RRR	
Account Descriptions Account Num	count	losing Interest Amounts as of Dec-31-10	Oper Princ Amounts 1-1	ripal as of Jan-	Transactions Debit / (Credit) during 2011 excluding interest and adjustments ³	Board-Approved Disposition during 2011	Other ² Adjustments during Q1 2011		Other ² Adjustment during Q3 2011				Dec-31-11		during 2011 - A	osing Interest mounts as of Dec-31-11		Interest Disposition during 2012 - instructed by Board	Closing Principal Balances as of Dec 31-11 Adjusted for Dispositions during 2012 Di	Closing Interest alances as of Dec 31-11 Adjusted for ispositions 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	Variance RRR vs. 2011 Balance (Principal + Interest)
Group 1 Accounts																									
RSVA - Wholesale Market Service Charge 15 RSVA - Retail Transmission Network Charge 15 RSVA - Retail Transmission Connection Charge 15 RSVA - Power (excluding Global Adjustment) 15 RSVA - Power - Sub-account - Global Adjustment 15 Recovery of Regulatory Asset Balances 15 Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷ 15 Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷ 15	550 -\$ 580 -\$ 584 -\$ 586 \$ 588 \$ 588 -\$ 590 -\$	4,301 3,821 2,819 7,383 1,784 7,454	\$ 5 \$ 5 \$ 5	381,034 -\$ 314,556 -\$ 66,951 -\$ 153,981 -\$ 88,496 -\$ 178,081 \$ 705	291,192 20,724 99,359 248,519 441,977	-\$ 65,594 -\$ 103,839 -\$ 40,508 \$ 28,713					-\$ 265,131 -\$ 540,154 \$ 16,164 -\$ 212,832 -\$ 365,728 \$ 411,261 \$ - \$ -	-\$ 4,301 -\$ 3,821 \$ 2,819 \$ 7,383 -\$ 1,784 -\$ 7,454	\$ 6,316 \$ 189 -\$ \$ 2,733 -\$ \$ 1,901 \$ \$ 3,909 -\$ \$	52 833 1,565 3,272 1,822	-\$ -\$ -\$ \$ \$ \$ \$ \$	6,207 10,669 3,177 1,651 2,210 3,947	-\$ 218,767 -\$ 248,962 -\$ 36,888 -\$ 113,473 -\$ -\$ 30,716 -\$	\$ 10,507 \$ 4,297 \$ 1,393 \$ 2,391 \$ 3,522	-\$ 291,192 -\$ 20,724 \$ -\$ 20,724 \$ -\$ 99,359 \$ -\$ 248,519 -\$ 441,977 \$ \$ -\$ \$ -\$ \$ -\$ \$ -\$ \$ -\$ \$	1,120 258 181 7,469 -	-\$ 4,281 -\$ 305 -\$ 1,461 -\$ 3,653	-\$ 1,427 - -\$ 102 - -\$ 487 - -\$ 1,218 - \$ 2,166 - \$ -	297,061 20,010 5 101,048 253,571 458,109	-\$ 550,82 \$ 12,96 -\$ 211,16 -\$ 363,51 \$ 415,20	23 S S S S S S S S S S S S S S S S S S S
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷ 15 Group 1 Sub-Total (including Account 1588 - Global Adjustment)	595 \$ -\$		\$ -\$ 8	\$ 327,642 -\$	7,183 271,364		s -	s -	s -	s -	-\$ 7,183 -\$ 963,603		\$ 12,102 -\$		\$ 86,868 -\$ \$ 86,868 -\$	86,868 99,113	-\$ 692,239 -	\$ 23,330	-\$ 7,183 -\$ -\$ 271,364 -\$						
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)	-\$ 588 -\$	6,387 1,784	-\$ 1,0	005,723 -\$ 178,081 \$	713,341				\$ - \$ -		-\$ 1,374,864 \$ 411,261							\$ 19,808 \$ 3,522							
Group 2 Accounts																									
			\$ \$ \$	- - 118,056 \$	180,979						\$ - \$ - \$ 299,035 \$ -	\$ - \$ - \$ 404 \$ -	\$ 3,164		\$ \$ \$	3,568			\$ - \$ \$ - \$ \$ 299,035 \$ \$ - \$		\$ - \$ - \$ 4,396 \$ -	\$ - : \$ 1,465	308,464	\$ 302,60	\$ - \$ - \$ - \$ -
	508 \$		s s								\$ - \$ -	\$ - \$ -			\$				\$ - \$ \$ - \$	· -	\$ - \$ -	\$ - :			s - s -
Retail Cost Variance Account - Retail 15 Misc. Deferred Debits Renewable Generation Connection Capital Deferral Account 15 Renewable Generation Connection OM&A Deferral Account 15 Renewable Generation Connection Funding Adder Deferral Account 15 Ramart Grid Capital Deferral Account 15	508 \$ 518 -\$ 525 \$ 531 \$ 532 \$ 533 \$ 534 \$ 535 \$	2,094 - - - - -	* * * * * * * * * * * * * * * * * * * *	19,424 \$	12,985						\$ 32,409 \$ - \$ - \$ - \$ - \$ - \$ -	\$ - -\$ 2,094 \$ - \$ - \$ - \$ -	\$ 387		\$ -\$ \$ \$ \$	1,707 - - - - -			\$ - \$ \$ 32,409 -\$ \$ - \$ \$ \$ 5 - \$ \$ \$ 5 - \$ \$ \$ \$ 5 - \$ \$ \$ \$		\$ - 476 \$ - 5 \$ - 5 \$ - 5 \$ - 6	\$ 159 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5	31,337 - - - - - - -	\$ 30,70	\$ - \$ - \$ - \$ - \$ - \$ -
Smart Grid Funding Adder Deferral Account 15 Retail Cost Variance Account - STR 15 Board-Approved CDM Variance Account 15 Extra-Ordinary Event Costs 15 Deferred Rate Impact Amounts 15 RSVA - One-time 15	536 \$ 548 \$ 567 \$ 572 \$ 574 \$ 582 \$	- 11,584 - - - - 9,276	\$ \$ \$	63,219 \$ - - 84,660 -\$	13,480						\$ - \$ 71,664 \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ 9,276			\$ \$ \$ \$ \$	12,569 - - 10,566			\$ - \$ \$ 71,664 \$ \$ - \$ \$ - \$ \$ - \$ \$ 71,180 \$	- - - 10,566	\$ - \$ - \$ - \$ 1,046	\$ - \$ \$ - \$ \$ - \$		\$ 81,74	\$ - \$ - \$ -
Other Deferred Credits 24 Group 2 Sub-Total	425 -\$ \$	309 18.861		36,522 -\$ 248,837 \$		s -	s -	s -	s -	s -	\$ 96,053 \$ 378,235			- 5	s - s	24.150	s -	s -	\$ 96,053 -\$ \$ 378,235 \$		-\$ 1,412 \$ 5,560				
Deferred Payments in Lieu of Taxes 15 PILs and Tax Variance for 2006 and Subsequent Years 15	562 -\$ 592 \$	•		559,418 \$	66,347						-\$ 593,071	-\$ 61,745	\$ 15,590		-\$	77,335	-\$ 593,071 -	\$ 77,335	s - s	-	\$ -		-	-\$ 670,40	·
(excludes sub-account and contra account below) PILs and Tax Variance for 2006 and Subsequent Years - Sub- Account HST/OVAT Input Tax Credits (ITCs)	592 \$	-	-\$	- \$ 14,870 -\$						-\$ 37,78	\$ - 6 -\$ 86,418	\$ - \$ -			\$	-	-\$ 43,209		\$ - \$ -\$ 43,209 \$				43,209	-\$ 48,63	32 \$ 37,786
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)	-\$	51,055	-\$ 1,2	253,093 -\$	109,381	-\$ 135,403	\$ -	\$ -	\$ -	-\$ 37,78	6 -\$ 1,264,857	-\$ 51,055	\$ 22,403 -\$	8,028 -\$	\$ 86,868 -\$	152,298	-\$ 1,328,519 -	\$ 100,665	\$ 63,662 -\$	51,633	\$ 1,571	\$ 524	14,124	-\$ 1,379,36	\$ 37,786
	521 \$	272	\$	39,848 -\$	44,136						-\$ 4,288	\$ 272	\$ 25		\$	247	-\$ 4,288	\$ 247	s - s	-	\$ -	:		-\$ 4,04	\$ - \$ -
LRAM Variance Account 15	568 \$	-	\$								\$ -	\$ -			\$	-			\$ - \$	-	\$ -	:	-		\$ -
Total including Account 1521 and Account 1568	-\$			213,245 -\$		-\$ 135,403	\$ -	\$ -	\$ -	-\$ 37,78	6 -\$ 1,269,145			8,028 -\$		152,051	-\$ 1,332,807 -	\$ 100,418		,,,,,	\$ 1,571				
	555 -\$ 555 \$ 556 \$	10,869	-\$ 5 \$ 4	729,911 \$ 517,298 -\$ 447,029 -\$ 255,816 \$	340,454 31,125						\$ 1,801,300 -\$ 857,752 \$ 415,904 \$ 759,813	-\$ 10,869 ·	\$ 27,134 \$ 9,848 \$ 6,559		-\$ -\$ \$	20,717				20,717			878,469	-\$ 878,46 \$ 415,90	69 \$ - 04 \$ -
IFRS-CGAAP Transition PP&E Amounts ¹⁰ 15	563 \$ 575 \$		\$ 6 \$	659,418 -\$	66,347						\$ 593,071 \$ -	\$ 61,745 \$ -	\$ 15,590		\$	77,335 -	\$ 593,071	\$ 77,335	\$ - \$ \$ - \$:	- -	\$ 670,40	06 \$ - \$ -
Sub-Account HST/OVAT Contra Account	592 595 <u>-\$</u>			14,870 \$ 547,069 -\$	33,762 505,199					\$ 37,78	86 \$ 86,418 \$ 41,870		\$ 2,268		s -\$	- 50,021	-\$ 43,209		\$ 129,627 \$ \$ 41,870 -\$		\$ -	\$ -	129,627 8 8,151		

For all Board-Approved dispositions, please ensure that the disposition and and credit balance are to have a negative figure) as per the related Board of Provide supporting statement indicating whether due to denial of costs in 2006 EDR by Adjustments Instructed by the Board include deferral/variance account balances moved Please provide explanations for the nature of the adjustments. If the adjustments need to the composition of the provide support of the provided in the p



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 (Enter Rate Classes in cells below)	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)
Residental	kWh	13,512	155,528,870		19,229,800	-	\$ 5,297,055					
	kWh	827	31,359,068		5,070,679	-	\$ 697,669					
	kW	72	40,258,708	116,345	48,626,867	140,528						
	kWh	85	562,039		38,352	-	\$ 24,573					
	kW	193	123,512	344	12,400	35						
Street Lighting	kW	2,810	1,652,371	4,924	1,449,402	4,319	\$ 45,438					
						-						
						-						
						-						
						-						
						-						
						-						
						-						
						-						
						-						
						-						
						-						
						-						
						-						
T. (.)		47.400	000 404 500	404.040	74 407 500	-	A 0.707.004	20/	00/	00/	00/	
Total	ļ	17,499	229,484,568	121,613	74,427,500	144,882	\$ 6,707,281	0%	0%	0%	0%	\$ -

ance as per Sheet 2 \$

¹ 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.



		A							
		Amounts from Sheet 2	Allocator	Residental	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	Ō	0	Ö	0	0	Ō
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)	1000	(810.574)		(549.352)	(110.765)	(142,200)	(1.985)	(436)	(5.836)
		(010,014)		()		(142,200)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(133)	(-),,
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		0	kWh	0	0	0	0	0	0
Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	KVVN	U	0	0	0	<u> </u>	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and		0	kWh	0	0	0	0	0	0
Recovery Carrying Charges	1508	0	KVVN	0	0	0	0	U	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	Ō	0	Ö	0	0	Ö
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	ŏ	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	2423	409.798	KVVII	277.733	55.999	71.891	1.004	221	2.951
Total of Group 2 Accounts		409,790		211,133	55,999	71,091	1,004	221	2,931
Deferred Payments in Lieu of Taxes	1562	0	kWh	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years						1	1 1		
(excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0
							+		1
PILs and Tax Variance for 2006 and Subsequent Years -	1592	(43,209)	kWh	(29,284)	(5,905)	(7,580)	(106)	(23)	(311)
Sub-Account HST/OVAT Input Tax Credits (ITCs) Total of Account 1562 and Account 1592		(40,000)		(00.004)	(5.005)	(7.500)	(400)	(22)	(244)
Total of Account 1562 and Account 1592		(43,209)		(29,284)	(5,905)	(7,580)	(106)	(23)	(311)
Caraial Director Character Assessment Variance Assessment	1521		kWh	0		0	1 0	0	1 0
Special Purpose Charge Assessment Variance Account		0	KVVN	0	0	U	0	U	0
LRAM Variance Account (Enter dollar amount for each class)	1568	0							
(Account 1568 - total amount allocated to	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		458,109		118.361	31.211	299.303	236	76	8.921
Total Balance Allocated to each class (including 1588 sub-		14.124		(182.541)	(29.460)	221.415	(851)	(163)	5.724



Please indicate the Rate Rider Recovery Period (in years)	1

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1588 sub- account)	Rate Rider for Deferral/Variance Accounts	
Residental	kWh	155,528,870	-\$ 300,903	- 0.0019	
GS <50	kWh	31,359,068	-\$ 60,671	- 0.0019	\$/kWI
GS >50	kW	116,345	-\$ 77,889	- 0.6695	\$/kW
Unmetered Scattered Load	kWh	562,039	-\$ 1,087	- 0.0019	\$/kW
Sentinel Lights	kW	344	-\$ 239	- 0.6946	\$/kW
Street Lighting	kW	4,924	-\$ 3,197	- 0.6492	\$/kW
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-]
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			-\$ 443,985		

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 -	
Residental	kWh	19,229,800	\$ 118,361	0.0062	\$/kW
GS <50	kWh	5,070,679	\$ 31,211	0.0062	\$/kW
GS >50	kW	140,528	\$ 299,303	2.1298	\$/kW
Unmetered Scattered Load	kWh	38,352	\$ 236	0.0062	\$/kW
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