

DEFERRAL & VARIANCE ACCOUNTS

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DEFERRAL AND VARIANCE ACCOUNTS

Overview

OPUCN is not requesting disposition of Group 1 and Group 2 Deferral and Variance Accounts (“DVAs”) in this Application.

The total DVA balances available for disposition at December 2013 is a receivable to OPUCN of \$2,195,932. A large portion of this balance is driven by unusual movements in commodity and global adjustment costs in the latter part of 2013 and early 2014, which in turn led to larger than normal swings in some DVA balances. As of September 2014, the comparable total of DVA balances that would be available for disposition is a net payable for OPUCN of \$345,848. Taking the current actual balances into account, OPUCN does not believe it appropriate to seek disposition of the DVAs in this Application. Table 9-1 below illustrates the movement in the DVA balances described above.

TABLE 9-1 – DEFERRAL AND VARIANCE ACCOUNT BALANCES AVAILABLE FOR DISPOSITION

DVA Account Description	Sep 2014	Dec 2013	Dec 2012
1588 RSVA - Power (excluding Global Adjustment)	(648,441)	1,852,762	248,417
1589 RSVA - Global Adjustment	57,799	1,070,288	174,736
1580 RSVA - Wholesale Market Service Charge	(2,675,399)	(3,220,754)	(2,530,878)
1584 RSVA - Retail Transmission Network Charge	6,197,463	5,028,432	3,321,592
1586 RSVA - Retail Transmission Connection Charge	(3,272,288)	(2,529,909)	(1,411,989)
Regulatory Assets - Other	(4,982)	(4,887)	(4,798)
OPUCN Net Receivable / (Payable)	(345,848)	2,195,932	(202,920)

Tables 9-2 and 9-3 below list OPUCN’s Group 1 and Group 2 active DVAs.

TABLE 9-2 - GROUP 1 ACCOUNTS

Description	Account
RSVA - Wholesale Market Service Charge	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment)	1588
RSVA - Power - Sub-Account - Global Adjustment	1589

TABLE 9-3 - GROUP 2 ACCOUNTS

Description	Account
Other Regulatory Assets	1508
Special Purpose Charge Assessment Variance Account	1521

OPUCN confirms that it has used the DVAs in the manner described by the Board in the Accounting Procedures Handbook (“APH”).

OPUCN confirms that the amounts presented in Appendix 9-1: 2015 EDDVAR Continuity Schedule, reconcile with the trial balance reported through the Electricity Reporting and Record-keeping Requirements. OPUCN has not made any adjustments to DVA balances that were previously approved by the Board on a final basis in Cost of Service and/or IRM proceedings. The forecasted interest on the December 31, 2014 principal balances of the DVAs is calculated using the Board’s current prescribed rate of 1.47% for the period of January 1, 2014 to December 31, 2014. The interest rates by month are provided in Table 9-5 of this Exhibit.

A breakdown of energy sales, cost of power expense balances, and a reconciliation to OPUCN’s AFS can be found in Tables 9-6 to 9-9 of this Exhibit.

ACCOUNT BALANCES

Table 9-4 provides the account balances available, but not proposed, for disposition at Dec 31, 2014. These amounts are comprised of the 2013 Actual balances which agree to the 2013 RRR filing 2.1.1 and 2.1.7. OPUCN has used the DVAs in the same manner described in the Accounting Procedures Handbook.

TABLE 9-4: ACCOUNT BALANCES AVAILABLE FOR DISPOSITION

Description	Account	Principal (Dec 31, 2013)	Interest (Dec 31, 2013)	Total (Principal & Interest)	2.1.7 RRR Balances at Dec 31, 2013	Variance (RRR vs. 2013 Balance)	Projected Carrying Charges to Dec 31, 2014	Available for Disposition in 2015	
		A	B	C=A+B	D	E=C-D	G	I=C+F+G	
Group 1 Accounts	RSVA - Wholesale Market Service Charge	1580	\$ (3,123,520)	\$ (97,234)	\$ (3,220,754)	\$ (3,220,754)	\$ 0	\$ (45,916)	\$ (3,266,670)
	RSVA - Retail Transmission Network Charge	1584	\$ 4,901,748	\$ 126,684	\$ 5,028,432	\$ 5,028,432	\$ 0	\$ 72,056	\$ 5,100,488
	RSVA - Retail Transmission Connection Charge	1586	\$ (2,458,854)	\$ (71,055)	\$ (2,529,909)	\$ (2,529,909)	\$ 0	\$ (36,145)	\$ (2,566,054)
	RSVA - Power (excluding Global Adjustment)	1588	\$ 1,853,243	\$ (481)	\$ 1,852,762	\$ 1,852,762	\$ 0	\$ 27,243	\$ 1,880,004
	RSVA - Global Adjustment	1589	\$ 1,077,384	\$ (7,096)	\$ 1,070,288	\$ 1,070,288	\$ (0)	\$ 15,838	\$ 1,086,126
Group 2 Accounts	Other Regulatory Assets - Sub-Account - Deferred IFRS Tra	1508	\$ 121,897	\$ (566)	\$ 121,331	\$ (3,633)	\$ 0	\$ 1,792	\$ 123,123
	Other Regulatory Assets - Sub-Account - Balance for future disposition (EB 2009 0240)	1508	\$ (124,964)	\$ -	\$ (124,964)		\$	\$ (1,837)	\$ (126,801)
	Special Purpose Charge Variance Account - MEI SPC Variance	1521	\$ (3,131)	\$ 1,878	\$ (1,253)	\$ (1,253)	\$ (0)	\$ (46)	\$ (1,299)
Subtotal Group 1:			\$ 2,250,001	\$ (49,182)	\$ 2,200,819	\$ 2,200,819	\$ 0	\$ 33,075	\$ 2,233,894
Subtotal Group 2:			\$ (6,198)	\$ 1,312	\$ (4,886)	\$ (4,887)	\$ 0	\$ (91)	\$ (4,977)
Total			\$ 2,243,803	\$ (47,869)	\$ 2,195,933	\$ 2,195,933	\$ 1	\$ 32,984	\$ 2,228,917

INTEREST RATES

Carrying charges have been calculated on deferral and variance accounts using the prescribed interest rates published quarterly by the Board and posted on its website. Deferral and Variance accounts available for disposition include carrying charges calculated to Dec 31, 2014. The interest rates forecasted are based on the interest rate for the fourth quarter of 2013. Table 9-5 provides the quarterly interest rates used to compute carrying charges.

TABLE 9-5 - INTEREST RATES FOR CARRYING CHARGES ON DEFERRAL AND VARIANCE ACCOUNTS

Month	Monthly Interest Rate 2012	Month	Monthly Interest Rate 2013	Month	Monthly Interest Rate 2014
Jan-12	0.1225%	Jan-13	0.1225%	Jan-14	0.1225%
Feb-12	0.1225%	Feb-13	0.1225%	Feb-14	0.1225%
Mar-12	0.1225%	Mar-13	0.1225%	Mar-14	0.1225%
Apr-12	0.1225%	Apr-13	0.1225%	Apr-14	0.1225%
May-12	0.1225%	May-13	0.1225%	May-14	0.1225%
Jun-12	0.1225%	Jun-13	0.1225%	Jun-14	0.1225%
Jul-12	0.1225%	Jul-13	0.1225%	Jul-14	0.1225%
Aug-12	0.1225%	Aug-13	0.1225%	Aug-14	0.1225%
Sep-12	0.1225%	Sep-13	0.1225%	Sep-14	0.1225%
Oct-12	0.1225%	Oct-13	0.1225%	Oct-14	0.1225%
Nov-12	0.1225%	Nov-13	0.1225%	Nov-14	0.1225%
Dec-12	0.1225%	Dec-13	0.1225%	Dec-14	0.1225%

ENERGY SALES AND COST OF POWER

The sale of energy is a flow through revenue item and cost of power is a flow through expense item. The respective components of energy sales and cost of power are presented in Table 9-6 and 9-7, respectively. OPUCN derives no regulated or economic profit or loss resulting from the flow through of energy revenues and expenses. Any temporary variances are included in the RSVA account balances.

A reconciliation of the energy sales and cost of power expenses to OPUCN's AFS is provided in Table 9-8 and 9-9 respectively.

TABLE 9-6 – COST OF POWER

Account and Description	2012	2013
4705 Power Purchased	\$ 58,754,296	\$ 62,384,862
4707 Global Adjustment	\$ 19,539,865	\$ 20,878,746
4708 WMS	\$ 5,750,632	\$ 5,760,863
4710 Cost of Power Adjustments	\$ -	\$ -
4714 NW	\$ 5,989,027	\$ 6,591,755
4716 NCN	\$ 6,148,167	\$ 6,071,129
4750 LV Charges	\$ -	\$ -
4751 Charges SME	\$ -	\$ 324,701
Total	\$ 96,181,988	\$ 102,012,056

TABLE 9-7 – ENERGY SALES

Account and Description	2012	2013
4006 Residential Energy Sales	\$ (40,448,103)	\$ (43,583,340)
4010 Commercial Energy Sales	\$ (3,368,542)	\$ (3,070,966)
4015 Industrial Energy Sales	\$ (31,253,723)	\$ (33,105,816)
4020 Energy Sales to Large Users	\$ -	\$ -
4025 Street Lighting Energy Sales	\$ (212,957)	\$ (207,742)
4030 Sentinel Energy Sales	\$ -	\$ -
4035 General Energy Sales	\$ (1,735,603)	\$ (2,017,476)
4050 Revenue Adjustment	\$ 4,235,695	\$ 4,119,622
4055 Energy Sales for Resale	\$ (5,510,933)	\$ (5,398,247)
4062 WMS	\$ (5,750,632)	\$ (5,760,862)
4066 NS	\$ (5,989,027)	\$ (6,591,756)
4068 CS	\$ (6,148,167)	\$ (6,071,129)
4075 LV Charge	\$ -	\$ -
4076 Billed SME	\$ -	\$ (324,701)
Total	\$ (96,181,992)	\$ (102,012,414)

TABLE 9-8 – RECONCILIATION TO AUDITED FINANCIAL STATEMENTS - ENERGY SALES

\$000's	2012	2013
Total Energy Sales per AFS	\$ 114,136	\$ 120,085
Distribution Revenue	\$ 17,954	\$ 18,073
Net Electricity Revenue per AFS	\$ 96,182	\$ 102,012
Total Energy Sales per Regulatory	\$ 96,182	\$ 102,012
Difference	\$ 0	\$ (0)

TABLE 9-9 – RECONCILIATION TO AUDITED FINANCIAL STATEMENTS – COST OF POWER EXPENSES

\$000's	2012	2013
Total Cost of Power Expenses per AFS	\$ 96,182	\$ 102,012
Total Cost of Power Expenses per Regulatory	\$ 96,182	\$ 102,012
Difference	\$ 0	\$ 0

GROUP 2 ACCOUNTS TO BE CONTINUED OR DISCONTINUED ON A GOING-FORWARD BASIS

OPUCN identified its active Group 2 accounts in Table 9-3 of this Exhibit. OPUCN will discontinue the use of one Group 2 DVA identified in Table 9-10, below.

Account 1521, Special Purpose Charge Assessment Variance Account was used to record recovered amounts from customers for its share of the Ministry of Energy and Infrastructure Conservation and Renewable program. OPUCN will no longer require the account beyond December 31, 2014.

TABLE 9-10 – STATUS OF GROUP 2 ACCOUNTS

Description	Account	Continue/Discontinue
Other Regulatory Assets	1508	Continue
Special Purpose Charge Assessment Variance Account	1521	Discontinue

OPUCN intends to seek disposition of Group 1 account balances annually as necessary over the period 2015-2019 as discussed in Exhibit 1. OPUCN will do so in compliance with the Report of the Board on Electricity Distributors' Deferral and Variance Account

Review Report (the “EDDVAR Report”). Such report provides that the distributor’s Group 1 audited account balances will be reviewed for disposition if the preset disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. OPUCN submits that this approach will avoid the disposition of large balances, with correspondingly large rate impacts, at the end of the five year CoS application term.

REQUEST FOR NEW VARIANCE ACCOUNT

OPUCN has included a proposal for rate mitigation to avoid large and uneven swings in distribution rates over the 2015 to 2019 rate period, and proposes using USA account ‘1574 – Deferred Rate Impact Amounts’ to hold the resulting deferred balances.

ADJUSTMENTS TO DEFERRAL AND VARIANCE ACCOUNTS

OPUCN has not made adjustments to any of the deferral and variance accounts that were previously approved by the Board presented in this Exhibit.

OPUCN confirms that it has been allocating the Class B Global Adjustment on the IESO invoice between RPP and non-RPP customers based on monthly kWh billed.

TRANSITION TO IFRS

Account 1508: One-Time Incremental IFRS Costs

As identified in the “Report of the Board – Transition to International Financial Reporting Standards” (EB-2008-0408), when a utility incurs incremental costs related to the transition to IFRS during a period for which rates have already been set and for which the Board did not consider such costs, the utility may record in a Board approved deferral account such incremental costs for consideration by the Board at the next cost of service proceeding.

In this regard, the OEB Accounting Procedures Handbook Frequently Asked Questions dated October 2009 provided additional guidance. The guidance provided the distinction between the case where the utility did not have any amount in rates related to IFRS transition and the case where the most recent cost of service rates did include an amount related to IFRS transition costs in its administrative costs.

OPUCN captured the incremental IFRS transition costs and related recoveries to date in account 1508 Sub-account IFRS Transition Costs Variance. OPUCN's actual IFRS transition costs to December 31, 2013 are provided in Table 9-11 below along with the amounts collected from customers in rates as approved by the Board in OPUCN's 2012 Cost of Service proceeding (EB-2011-0073). Carrying charges have been calculated and included up to December 31, 2014.

OPUCN received approval to dispose of \$170,428 in costs related to the transition to IFRS which represented costs incurred up to December 31, 2010 and carrying charges incurred up to December 31, 2012. This amount is being recovered from rate payers over a period of four years from January 2012 to December 2015.

The balance remaining for disposition of \$121,331, when unitized using OPUCN's volumetric billing determinants, results in \$(0.0000) energy-based kWh rate riders when rounded to four decimal places. OPUCN requests permission to defer collection of the balance to a later date.

OPUCN confirms that there are no one-time IFRS transition costs embedded in the 2015 Revenue Requirement and that no ongoing IFRS compliance costs are recorded in this account.

TABLE 9-11 – APPENDIX 2-U: ONE TIME IFRS TRANSITION COSTS

Nature of One-Time Incremental IFRS Transition Costs ¹	Audited Actual Costs Incurred 2009	Audited Actual Costs Incurred 2010	Audited Actual Costs Incurred 2011	Audited Actual Costs Incurred 2012	Audited Actual Costs Incurred 2013	Audited Carrying Charges to Dec 31, 2013	Total Audited Actual Costs to Dec 31, 2013	RRR 2.1.7 Balance 31, Dec-13	Variance ²	Reasons why the costs recorded meet the criteria of one-time IFRS administrative incremental costs
professional accounting fees	\$25,088	\$12,500					\$37,588			Consultation with accountants on how best to ensure IFRS requirements met. Additional help required to assist in componentization of fixed assets, and traing in use of new Fixed Assets module.
subcontract resources to support the transition to IFRS, including training.	\$35,281	\$94,077	\$98,902	\$22,995			\$251,255			
associated staff training and development costs							\$0			
costs related to system upgrades, or replacements or changes where IFRS was the major reason for conversion							\$0			
							\$0			
						\$2,917	\$2,917			
							\$0			
Amounts, if any, included in previous Board approved rates (amounts should be negative) ³				\$(166,945)		\$(3,483)	\$(170,428)			
							\$0			
Insert description of additional item(s) and new rows							\$0			
Total	\$60,368	\$106,577	\$98,902	\$(143,950)	\$0	\$(566)	\$121,331	\$ 121,331	\$0	

Note:

- 1 The Deferred IFRS Transition Costs Account and the IFRS Transition Costs Variance Account are exclusively for necessary, incremental transition costs and shall not include ongoing IFRS compliance costs or impacts arising from adopting accounting policy changes that reflect changes in the timing of the recognition of income. The incremental costs in these accounts shall not include costs related to system upgrades, or replacements or changes where IFRS was not the major reason for conversion. In addition, incremental IFRS costs shall not include capital assets or expenditures.
- 2 Applicants are to provide an explanation of material variances in evidence
- 3 If there were any amounts approved in previous Board approved rates, EB-2011-0073

Account 1575: IFRS-CGAAP Transitional PP&E Amounts

OPUCN filed its previous cost of service, for rates effective January 1 2012, on the basis of MIFRS and has utilized Account 1575 to capture PP&E accounting changes made on transition to MIFRS, with the exception of those related to capitalization and depreciation. The Board approved disposition of Account 1575 through inclusion of its amortization in the revenue requirement.

Account 1576: Accounting Changes under CGAAP

OPUCN confirms that Account 1576 does not apply to it since OPUCN adopted MIFRS on January 1, 2012.

DISPOSITION OF DEFERRAL AND VARIANCE ACCOUNTS

Overview

As noted earlier in this exhibit, OPUCN is not requesting disposition of any DVAs in this application. Table 9-12 below has been prepared in compliance with the EDDVAR Report as an indicator of the balances that are available for disposition. OPUCN has provided a continuity schedule of all of the outstanding DVAs in Appendix 9-1 of this Exhibit.

Table 9-12 below identifies the principal and interest for each DVA. The principal balance for Group 1 and Group 2 accounts is as of December 31, 2013. Carrying charges have been calculated to December 31, 2014, using the interest rates shown in Table 9-5. These amounts align with OPUCN's Financial Statements.

TABLE 9-12 – DEFERRAL AND VARIANCE ACCOUNTS AVAILABLE FOR DISPOSITION


Account Description	Account	Principal Amounts as of Dec-31, 2013	Carrying Charges to Dec-31, 2013	Projected Carrying Charges to Dec 31, 2014	Available for Disposition in 2015
Group 1 Accounts:					
RSVA - Wholesale Market Service Charge	1580	\$ (3,123,520)	\$ (97,234)	\$ (45,916)	\$ (3,266,670)
RSVA - Retail Transmission Network Charge	1584	\$ 4,901,748	\$ 126,684	\$ 72,056	\$ 5,100,488
RSVA - Retail Transmission Connection Charge	1586	\$ (2,458,854)	\$ (71,055)	\$ (36,145)	\$ (2,566,054)
RSVA - Power (excluding Global Adjustment)	1588	\$ 1,853,243	\$ (481)	\$ 27,243	\$ 1,880,004
Sub-total not including RSVA Power Global Adjustment		\$ 1,172,617	\$ (42,086)	\$ 17,237	\$ 1,147,768
RSVA - Global Adjustment	1589	\$ 1,077,384	\$ (7,096)	\$ 15,838	\$ 1,086,126
Total including RSVA Power Global Adjustment		\$ 2,250,001	\$ (49,182)	\$ 33,075	\$ 2,233,894
Total Group 1		\$ 2,250,001	\$ (49,182)	\$ 33,075	\$ 2,233,894
Group 2 Accounts:					
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ 121,897	\$ (566)	\$ 1,792	\$ 123,123
Other Regulatory Assets - Sub-Account - Balance for future disposition (EB 2009 0240)	1508	\$ (124,964)	\$ -	\$ (1,837)	\$ (126,801)
Special Purpose Charge Variance Account - MEI SPC Variance	1521	\$ (3,131)	\$ 1,878	\$ (46)	\$ (1,299)
Total Group 2		\$ (6,198)	\$ 1,312	\$ (91)	\$ (4,977)
Total Amount for Disposition		\$ 2,243,803	\$ (47,869)	\$ 32,984	\$ 2,228,917

ACCOUNTS NOT PROPOSED FOR DISPOSITION

As noted above, OPUCN is not seeking disposition of any DVAs in this application. DVA's not noted above include Account 1551: Smart Meter Charge - Variance Account and Account 1555: Smart Meter Capital and Recovery Offset Variance.

Account 1551 and 1555 record the net amounts paid for direct capital costs related to the smart meter program and the amounts charged to customers using the OEB approved smart meter rate adder. In addition, carrying charges are recorded on the balance in the account based upon Board-prescribed interest rates and are recorded in sub-accounts of 1551 and 1555. OPUCN obtained approval for the disposition of its Smart Meter implementation costs as part of the 2012 Cost of Service (EB-2011-0073).

APPENDIX 9-1: 2015 EDDVAR CONTINUITY SCHEDULE

		Version	2.1
Utility Name	Oshawa PUC Networks Inc.		
Service Territory	Oshawa		
Assigned EB Number	EB-2014-0101		
Name of Contact and Title	David Savage, Corporate Controller		
Phone Number	905-743 5219		
Email Address	dsavage@opuc.on.ca		
General Notes			
<ol style="list-style-type: none"> 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.		
<p><i>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 above.</i></p>			



		2009					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-09	Transactions Debit/ (Credit) during 2009 excluding interest and adjustments ³	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Closing Interest Amounts as of Dec-31-09
Group 1 Accounts							
LV Variance Account	1550	\$0		\$0	\$0		\$0
RSVA - Wholesale Market Service Charge	1580	\$(2,425,785)	\$(275,654)	\$(2,701,439)	\$(129,838)	\$(28,185)	\$(158,023)
RSVA - Retail Transmission Network Charge	1584	\$4,017,609	\$1,273,619	\$5,291,228	\$344,802	\$51,397	\$396,199
RSVA - Retail Transmission Connection Charge	1586	\$(2,609,098)	\$(198,605)	\$(2,807,703)	\$(365,575)	\$(31,035)	\$(396,610)
RSVA - Power (excluding Global Adjustment)	1588	\$(2,240,657)	\$(1,201,835)	\$(3,442,492)	\$162,283	\$(40,362)	\$121,921
RSVA - Global Adjustment	1589	\$1,056,519	\$650,989	\$1,707,508	\$(27,364)	\$(837)	\$(28,201)
Recovery of Regulatory Asset Balances	1590	\$(383,684)	\$220	\$(383,464)	\$623,496	\$3,165	\$626,661
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0		\$0	\$0		\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$(2,585,095)	\$248,734	\$(2,336,362)	\$607,803	\$(45,857)	\$561,946
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$(3,641,615)	\$(402,255)	\$(4,043,870)	\$635,167	\$(45,020)	\$590,147
RSVA - Global Adjustment	1589	\$1,056,519	\$650,989	\$1,707,508	\$(27,364)	\$(837)	\$(28,201)
Group 2 Accounts							
Other Regulatory Assets - Sub-Account - Ampco Motion Costs	1508	\$47,239		\$47,239	\$0		\$0
Other Regulatory Assets - Sub-Account - Acsys Deferred Revenue	1508	\$(21,501)		\$(21,501)	\$0		\$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0	\$60,368	\$60,368	\$(3,419)	\$340	\$(3,080)
Other Regulatory Assets - Sub-Account - Capital Recovery (2008 Rates Motion)	1508	\$0	\$27,000	\$27,000	\$0		\$0
Other Regulatory Assets - Sub-Account - Balance for future disposition (EB 2009 0240)	1508	\$0		\$0	\$0		\$0
Extra-Ordinary Event Costs	1572	\$0		\$0	\$0		\$0
Deferred Rate Impact Amounts	1574	\$0		\$0	\$0		\$0
RSVA - One-time	1582	\$59,409		\$59,409	\$2,191	\$676	\$2,867
Special Purpose Charge Variance Account - MEI SPC Variance	1521	\$0		\$0	\$0		\$0
Group 2 Sub-Total		\$85,147	\$87,368	\$172,515	\$(1,228)	\$1,016	\$(213)
Deferred Payments in Lieu of Taxes	1562	\$0		\$0	\$0		\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0		\$0	\$0		\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0		\$0	\$0		\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$(2,499,948)	\$336,102	\$(2,163,846)	\$606,575	\$(44,841)	\$561,734
LRAM Variance Account	1568						
Total including Account 1568		\$(2,499,948)	\$336,102	\$(2,163,846)	\$606,575	\$(44,841)	\$561,734
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	1555	\$0	\$170,290	\$170,290	\$0		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555	\$(432,302)	\$(415,544)	\$(847,846)	\$(22,922)	\$(5,711)	\$(28,633)
Smart Meter Charge - Variance Account	1551	\$0		\$0	\$0		\$0
Smart Meter OM&A Variance ¹⁰	1556	\$0	\$33,475	\$33,475	\$0		\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575						
The following is not included in the total claim but are included on a memo basis:							
Deferred PILs Contra Account ⁵	1563	\$0		\$0	\$0		\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$0		\$0	\$0		\$0
Disposition and Recovery of Regulatory Balances ⁷	1595	\$0		\$0	\$0		\$0

Account Descriptions	2010								
	Opening Principal Amounts as of Jan-1-10	Transactions Debit/ (Credit) during 2010 excluding interest and adjustments ⁶	Board-Approved Disposition during 2010	Adjustments during 2010 - other ⁷	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	Closing Interest Amounts as of Dec-31-10
Group 1 Accounts									
LV Variance Account	\$0				\$0	\$0			\$0
RSVA - Wholesale Market Service Charge	\$(2,701,439)	\$(1,178,621)	\$(2,701,439)		\$(1,178,621)	\$(158,023)	\$(27,029)	\$(185,416)	\$364
RSVA - Retail Transmission Network Charge	\$5,291,228	\$1,355,700	\$5,291,228		\$1,355,700	\$396,199	\$48,002	\$449,852	\$(5,651)
RSVA - Retail Transmission Connection Charge	\$(2,807,703)	\$(156,491)	\$(2,807,703)		\$(156,491)	\$(396,610)	\$(23,566)	\$(425,080)	\$4,904
RSVA - Power (excluding Global Adjustment)	\$(3,442,492)	\$45,682	\$(3,442,492)		\$45,682	\$121,921	\$(31,764)	\$87,014	\$3,143
RSVA - Global Adjustment	\$1,707,508	\$(448,598)	\$1,707,508		\$(448,598)	\$(28,201)	\$4,295	\$(10,887)	\$(13,019)
Recovery of Regulatory Asset Balances	\$(383,464)	\$6	\$(383,464)		\$6	\$626,661	\$2,220	\$622,772	\$6,108
Disposition and Recovery/Refund of Regulatory Balances (2012)	\$0	\$(83,309)	\$2,336,362		\$(2,419,671)	\$0	\$(262)	\$(538,256)	\$537,994
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	\$(2,336,362)	\$(465,631)	\$0	\$0	\$(2,801,993)	\$561,946	\$(28,104)	\$0	\$533,842
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	\$(4,043,870)	\$(17,034)	\$(1,707,508)	\$0	\$(2,353,395)	\$590,147	\$(32,399)	\$10,887	\$546,861
RSVA - Global Adjustment	\$1,707,508	\$(448,598)	\$1,707,508	\$0	\$(448,598)	\$(28,201)	\$4,295	\$(10,887)	\$(13,019)
Group 2 Accounts									
Other Regulatory Assets - Sub-Account - Ampco Motion Costs	\$47,239				\$47,239	\$0			\$0
Other Regulatory Assets - Sub-Account - Acsys Deferred Revenue	\$(21,501)				\$(21,501)	\$0			\$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	\$60,368	\$106,577			\$166,945	\$(3,080)	\$1,403		\$(1,677)
Other Regulatory Assets - Sub-Account - Capital Recovery (2008 Rates Motion)	\$27,000				\$27,000	\$0			\$0
Other Regulatory Assets - Sub-Account - Balance for future disposition (EB 2009 0240)	\$0				\$0	\$0			\$0
Extra-Ordinary Event Costs	\$0				\$0	\$0			\$0
Deferred Rate Impact Amounts	\$0				\$0	\$0			\$0
RSVA - One-time	\$59,409				\$59,409	\$2,867	\$474		\$3,341
Special Purpose Charge Variance Account - MEI SPC Variance	\$0	\$429,050		\$(236,329)	\$192,721	\$0	\$1,270		\$1,270
Group 2 Sub-Total	\$172,515	\$535,627	\$0	\$(236,329)	\$471,814	\$(213)	\$3,147	\$0	\$2,935
Deferred Payments in Lieu of Taxes	\$0				\$0	\$0			\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	\$0				\$0	\$0			\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	\$0				\$0	\$0			\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)	\$(2,163,846)	\$69,996	\$0	\$(236,329)	\$(2,330,179)	\$561,734	\$(24,957)	\$0	\$536,777
LRAM Variance Account					\$0				\$0
Total including Account 1568	\$(2,163,846)	\$69,996	\$0	\$(236,329)	\$(2,330,179)	\$561,734	\$(24,957)	\$0	\$536,777
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	\$170,290	\$5,714,430			\$5,884,720	\$0			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	\$(847,846)	\$(631,022)			\$(1,478,867)	\$(28,633)	\$(7,392)		\$(36,025)
Smart Meter Charge - Variance Account	\$0				\$0	\$0			\$0
Smart Meter OM&A Variance ¹⁰	\$33,475	\$43,439			\$76,914	\$0	\$15		\$15
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹									
The following is not included in the total claim but are included on a memo basis:									
Deferred PILs Contra Account ⁵	\$0				\$0	\$0			\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	\$0				\$0	\$0			\$0
Disposition and Recovery of Regulatory Balances ⁷	\$0				\$0	\$0			\$0

Account Descriptions	2011							
	Opening Principal Amounts as of Jan-1-11	Transactions Debit/ (Credit) during 2011 excluding interest and adjustments ³	Adjustments during 2010 - other ²	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Adjustments during 2011 - other ²	Closing Interest Amounts as of Dec-31-11
Group 1 Accounts								
LV Variance Account	\$0			\$0	\$0			\$0
RSVA - Wholesale Market Service Charge	\$(1,178,621)	\$(1,126,739)		\$(2,305,360)	\$364	\$(43,192)		\$(42,828)
RSVA - Retail Transmission Network Charge	\$1,355,700	\$1,285,242		\$2,640,942	\$(5,651)	\$59,787		\$54,136
RSVA - Retail Transmission Connection Charge	\$(156,491)	\$(718,586)		\$(875,077)	\$4,904	\$(24,931)		\$(20,027)
RSVA - Power (excluding Global Adjustment)	\$45,682	\$109,809		\$155,491	\$3,143	\$(12,035)		\$(8,892)
RSVA - Global Adjustment	\$(448,598)	\$402,810		\$(45,788)	\$(13,019)	\$(5,606)		\$(18,625)
Recovery of Regulatory Asset Balances	\$6		\$(6)	\$0	\$6,108	\$(9,455)	\$3,347	\$0
Disposition and Recovery/Refund of Regulatory Balances (2012)	\$(2,419,671)	\$1,565,062	\$218,241	\$(636,368)	\$537,994	\$(11,165)	\$(532,146)	\$(5,317)
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	\$(2,801,993)	\$1,517,598	\$218,235	\$(1,066,160)	\$533,842	\$(46,597)	\$(528,799)	\$(41,554)
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	\$(2,353,395)	\$1,114,788	\$218,235	\$(1,020,372)	\$546,861	\$(40,991)	\$(528,799)	\$(22,929)
RSVA - Global Adjustment	\$(448,598)	\$402,810	\$0	\$(45,788)	\$(13,019)	\$(5,606)	\$0	\$(18,625)
Group 2 Accounts								
Other Regulatory Assets - Sub-Account - Ampco Motion Costs	\$47,239			\$47,239	\$0			\$0
Other Regulatory Assets - Sub-Account - Acsys Deferred Revenue	\$(21,501)			\$(21,501)	\$0			\$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	\$166,945	\$98,902		\$265,847	\$(1,677)	\$3,996		\$2,319
Other Regulatory Assets - Sub-Account - Capital Recovery (2008 Rates Motion)	\$27,000	\$(27,000)		\$0	\$0			\$0
Other Regulatory Assets - Sub-Account - Balance for future disposition (EB 2009 0240)	\$0	\$(124,964)		\$(124,964)	\$0			\$0
Extra-Ordinary Event Costs	\$0			\$0	\$0			\$0
Deferred Rate Impact Amounts	\$0			\$0	\$0			\$0
RSVA - One-time	\$59,409			\$59,409	\$3,341	\$873		\$4,214
Special Purpose Charge Variance Account - MEI SPC Variance	\$192,721	\$(193,736)		\$(1,014)	\$1,270	\$678		\$1,948
Group 2 Sub-Total	\$471,814	\$(246,798)	\$0	\$225,016	\$2,935	\$5,547	\$0	\$8,482
Deferred Payments in Lieu of Taxes	\$0	\$1,207,581		\$1,207,581	\$0			\$0
PLs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	\$0			\$0	\$0			\$0
PLs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	\$0			\$0	\$0			\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)	\$(2,330,179)	\$2,478,382	\$218,235	\$366,437	\$536,777	\$(41,050)	\$(528,799)	\$(33,072)
LRAM Variance Account	\$0			\$0	\$0			\$0
Total including Account 1568	\$(2,330,179)	\$2,478,382	\$218,235	\$366,437	\$536,777	\$(41,050)	\$(528,799)	\$(33,072)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	\$5,884,720	\$(2,576,723)		\$3,307,997	\$0			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	\$(1,478,867)	\$316,058		\$(1,162,809)	\$(36,025)	\$36,025		\$(0)
Smart Meter Charge - Variance Account	\$0			\$0	\$0			\$0
Smart Meter OM&A Variance ¹⁰	\$76,914	\$(76,914)		\$0	\$15	\$(15)		\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹								
The following is not included in the total claim but are included on a memo basis:								
Deferred PLs Contra Account ⁵	\$0			\$0	\$0			\$0
PLs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	\$0	\$(40,874)		\$(40,874)	\$0			\$0
Disposition and Recovery of Regulatory Balances ⁷	\$0			\$0	\$0			\$0

Account Descriptions	2012								
	Opening Principal Amounts as of Jan-1-12	Transactions Debit / (Credit) during 2012 excluding interest and adjustments ¹	Board-Approved Disposition during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	Board-Approved Disposition during 2012	Adjustments during 2012 - other ²	Closing Interest Amounts as of Dec-31-12
Group 1 Accounts									
LV Variance Account	\$0			\$0	\$0				\$0
RSVA - Wholesale Market Service Charge	\$(2,305,360)	\$(1,350,306)	\$(1,178,621)	\$(2,477,045)	\$(42,828)	\$(27,965)	\$(16,962)		\$(53,831)
RSVA - Retail Transmission Network Charge	\$2,640,942	\$1,965,449	\$1,355,700	\$3,250,692	\$54,136	\$31,045	\$14,278		\$70,902
RSVA - Retail Transmission Connection Charge	\$(875,077)	\$(652,910)	\$(156,491)	\$(1,371,496)	\$(20,027)	\$(17,862)	\$2,604		\$(40,492)
RSVA - Power (excluding Global Adjustment)	\$155,491	\$142,154	\$45,683	\$251,962	\$(8,892)	\$9,159	\$3,814		\$(3,547)
RSVA - Global Adjustment	\$(45,788)	\$(223,712)	\$(448,598)	\$179,099	\$(18,625)	\$(5,343)	\$(19,614)		\$(4,355)
Recovery of Regulatory Asset Balances	\$0	\$6,114	\$6,114	\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2012)	\$(636,368)	\$698,225	\$(1,042,586)	\$1,104,443	\$(5,317)		\$10,726	\$16,984	\$940
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	\$(1,066,160)	\$585,015	\$(1,418,799)	\$937,655	\$(41,554)	\$(10,966)	\$(5,154)	\$16,984	\$(30,382)
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	\$(1,020,372)	\$808,727	\$(970,201)	\$758,556	\$(22,929)	\$(5,623)	\$14,460	\$16,984	\$(26,027)
RSVA - Global Adjustment	\$(45,788)	\$(223,712)	\$(448,598)	\$179,099	\$(18,625)	\$(5,343)	\$(19,614)	\$0	\$(4,355)
Group 2 Accounts									
Other Regulatory Assets - Sub-Account - Ampco Motion Costs	\$47,239		\$47,239	\$0	\$0		\$1,872	\$1,872	\$0
Other Regulatory Assets - Sub-Account - Acsys Deferred Revenue	\$(21,501)		\$(21,501)	\$0	\$0		\$(4,415)	\$(4,415)	\$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	\$265,847	\$22,995	\$166,945	\$121,897	\$2,319	\$643	\$3,483		\$(521)
Other Regulatory Assets - Sub-Account - Capital Recovery (2008 Rates Motion)	\$0			\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Balance for future disposition (EB 2009 0240)	\$(124,964)			\$(124,964)	\$0				\$0
Extra-Ordinary Event Costs	\$0			\$0	\$0				\$0
Deferred Rate Impact Amounts	\$0			\$0	\$0				\$0
RSVA - One-time	\$59,409		\$59,409	\$0	\$4,214		\$4,214		\$0
Special Purpose Charge Variance Account - MEI SPC Variance	\$(1,014)	\$(2,120)		\$(3,134)	\$1,948	\$(26)			\$1,923
Group 2 Sub-Total	\$225,016	\$20,875	\$252,092	\$(6,202)	\$8,482	\$617	\$5,154	\$(2,543)	\$1,403
Deferred Payments in Lieu of Taxes	\$1,207,581		\$1,207,581	\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	\$0			\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	\$0			\$0	\$0				\$0
Input Tax Credits (ITCs)	\$0			\$0	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)	\$366,437	\$605,890	\$40,874	\$931,453	\$(33,072)	\$(10,348)	\$0	\$14,441	\$(28,979)
LRAM Variance Account	\$0			\$0	\$0				\$0
Total including Account 1568	\$366,437	\$605,890	\$40,874	\$931,453	\$(33,072)	\$(10,348)	\$0	\$14,441	\$(28,979)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	\$3,307,997	\$(408,138)		\$2,899,859	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	\$(1,162,809)	\$(132,062)		\$(1,294,871)	\$(0)				\$(0)
Smart Meter Charge - Variance Account	\$0			\$0	\$0				\$0
Smart Meter OM&A Variance ¹⁰	\$0			\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹		\$(1,013,271)		\$(1,013,271)	\$0				\$0
The following is not included in the total claim but are included on a memo basis:									
Deferred PILs Contra Account ⁵	\$0			\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	\$(40,874)		\$(40,874)	\$0	\$0				\$0
Disposition and Recovery of Regulatory Balances ⁷	\$0			\$0	\$0				\$0

Account Descriptions	2013							
	Opening Principal Amounts as of Jan-1-13	Transactions Debit/ (Credit) during 2013 excluding interest and adjustments ³	Other ² Adjustments during Q4 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	Adjustments during 2013 - other ²	Closing Interest Amounts as of Dec-31-13
Group 1 Accounts								
LV Variance Account	\$0			\$0	\$0			\$0
RSVA - Wholesale Market Service Charge	\$(2,477,045)	\$(646,474)		\$(3,123,520)	\$(53,831)	\$(43,402)	\$(2)	\$(97,234)
RSVA - Retail Transmission Network Charge	\$3,250,692	\$1,651,056		\$4,901,748	\$70,902	\$55,783	\$(1)	\$126,684
RSVA - Retail Transmission Connection Charge	\$(1,371,496)	\$(1,087,359)		\$(2,458,854)	\$(40,492)	\$(30,561)	\$(2)	\$(71,055)
RSVA - Power (excluding Global Adjustment)	\$251,962	\$1,601,281		\$1,853,243	\$(3,547)	\$3,065	\$1	\$(481)
RSVA - Global Adjustment	\$179,099	\$898,286		\$1,077,384	\$(4,355)	\$(2,742)	\$1	\$(7,096)
Recovery of Regulatory Asset Balances	\$0			\$0	\$0			\$0
Disposition and Recovery/Refund of Regulatory Balances (2012)	\$1,104,443	\$(238,015)	\$(866,428)	\$0	\$940	\$15,727	\$(16,667)	\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	\$937,655	\$2,178,775	\$(866,428)	\$2,250,001	\$(30,382)	\$(2,129)	\$(16,671)	\$(49,182)
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	\$758,556	\$1,280,489	\$(866,428)	\$1,172,617	\$(26,027)	\$613	\$(16,671)	\$(42,086)
RSVA - Global Adjustment	\$179,099	\$898,286	\$0	\$1,077,384	\$(4,355)	\$(2,742)	\$1	\$(7,096)
Group 2 Accounts								
Other Regulatory Assets - Sub-Account - Ampco Motion Costs	\$0			\$0	\$0			\$0
Other Regulatory Assets - Sub-Account - Acscys Deferred Revenue	\$(0)			\$(0)	\$0			\$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	\$121,897			\$121,897	\$(521)	\$(45)	\$(0)	\$(566)
Other Regulatory Assets - Sub-Account - Capital Recovery (2008 Rates Motion)	\$0			\$0	\$0			\$0
Other Regulatory Assets - Sub-Account - Balance for future disposition (EB 2009 0240)	\$(124,964)			\$(124,964)	\$0			\$0
Extra-Ordinary Event Costs	\$0			\$0	\$0			\$0
Deferred Rate Impact Amounts	\$0			\$0	\$0			\$0
RSVA - One-time	\$0			\$0	\$0			\$0
Special Purpose Charge Variance Account - MEI SPC Variance	\$(3,134)	\$3		\$(3,131)	\$1,923	\$(46)	\$2	\$1,878
Group 2 Sub-Total	\$(6,202)	\$3	\$0	\$(6,199)	\$1,403	\$(91)	\$1	\$1,313
Deferred Payments in Lieu of Taxes	\$0			\$0	\$0			\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	\$0			\$0	\$0			\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	\$0			\$0	\$0			\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)	\$931,453	\$2,178,778	\$(866,428)	\$2,243,802	\$(28,979)	\$(2,220)	\$(16,670)	\$(47,869)
LRAM Variance Account	\$0			\$0	\$0			\$0
Total including Account 1568	\$931,453	\$2,178,778	\$(866,428)	\$2,243,802	\$(28,979)	\$(2,220)	\$(16,670)	\$(47,869)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	\$2,899,859	\$(79,259)		\$2,820,600	\$0		\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	\$(1,294,871)	\$(456,571)		\$(1,751,442)	\$(0)	\$5,581		\$5,581
Smart Meter Charge - Variance Account	\$0	\$29,223		\$29,223	\$0	\$330	\$(1)	\$329
Smart Meter OM&A Variance ¹⁰	\$0			\$0	\$0			\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	\$(1,013,271)	\$199,656	\$0	\$(813,615)	\$0			\$0
The following is not included in the total claim but are included on a memo basis:								
Deferred PILs Contra Account ⁵	\$0			\$0	\$0			\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	\$0			\$0	\$0			\$0
Disposition and Recovery of Regulatory Balances ⁷	\$0		\$866,428	\$866,428	\$0		\$16,667	\$16,667

Account Descriptions	2014		Projected Interest on Dec-31-13 Balances		2.1.7 RRR	Variance RRR vs. 2013 Balance (Principal + Interest)
	Closing Principal Balances as of Dec-31- 13 Adjusted for Dispositions during 2014	Closing Interest Balances as of Dec-31- 13 Adjusted for Dispositions during 2014	Projected Interest from Jan 1, 2014 to December 31, 2014 on Dec 31 -13 balance adjusted for disposition during 2014 ⁶	Projected Interest from January 1, 2015 to April 30, 2015 on Dec 31 -13 balance adjusted for disposition during 2014 ⁶	Total Claim	
Group 1 Accounts						
		RATE =	1.47%			
LV Variance Account	\$0	\$0	\$0	\$0	\$0	\$0
RSVA - Wholesale Market Service Charge	\$(3,123,520)	\$(97,234)	\$(45,916)		\$(3,266,670)	\$(3,220,754)
RSVA - Retail Transmission Network Charge	\$4,901,748	\$126,684	\$72,056		\$5,100,488	\$5,028,432
RSVA - Retail Transmission Connection Charge	\$(2,458,854)	\$(71,055)	\$(36,145)		\$(2,566,054)	\$(2,529,909)
RSVA - Power (excluding Global Adjustment)	\$1,853,243	\$(481)	\$27,243		\$1,880,004	\$1,852,762
RSVA - Global Adjustment	\$1,077,384	\$(7,096)	\$15,838		\$1,086,126	\$1,070,288
Recovery of Regulatory Asset Balances	\$0	\$0	\$0		\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2012)	\$0	\$0	\$0		\$0	\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	\$2,250,001	\$(49,182)	\$33,075	\$0	\$2,233,894	\$2,200,819
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	\$1,172,617	\$(42,086)	\$17,237	\$0	\$1,147,768	\$1,130,531
RSVA - Global Adjustment	\$1,077,384	\$(7,096)	\$15,838	\$0	\$1,086,126	\$1,070,288
Group 2 Accounts						
Other Regulatory Assets - Sub-Account - Ampco Motion Costs	\$0	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Acsys Deferred Revenue	\$(0)	\$0	\$(0)		\$0	\$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	\$121,897	\$(566)	\$1,792		\$123,123	\$(3,633)
Other Regulatory Assets - Sub-Account - Capital Recovery (2008 Rates Motion)	\$0	\$0	\$0		\$0	\$0
Other Regulatory Assets - Sub-Account - Balance for future disposition (EB 2009 0240)	\$(124,964)	\$0	\$(1,837)		\$(126,801)	\$0
Extra-Ordinary Event Costs	\$0	\$0	\$0		\$0	\$0
Deferred Rate Impact Amounts	\$0	\$0	\$0		\$0	\$0
RSVA - One-time	\$0	\$0	\$0		\$0	\$1
Special Purpose Charge Variance Account - MEI SPC Variance	\$(3,131)	\$1,878	\$(46)		\$(1,299)	\$(1,253)
Group 2 Sub-Total	\$(6,199)	\$1,313	\$(91)	\$0	\$(4,977)	\$(4,886)
Deferred Payments in Lieu of Taxes	\$0	\$0	\$0		\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	\$0	\$0	\$0		\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	\$0	\$0	\$0		\$0	\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)	\$2,243,802	\$(47,869)	\$32,984	\$0	\$2,228,918	\$2,195,934
LRAM Variance Account	\$0	\$0	\$0		\$0	\$0
Total including Account 1568	\$2,243,802	\$(47,869)	\$32,984	\$0	\$2,228,918	\$2,195,934
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	\$2,820,600	\$0	\$41,463		\$2,862,063	\$1,074,739
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	\$(1,751,442)	\$5,581	\$(25,746)		\$(1,771,608)	\$0
Smart Meter Charge - Variance Account	\$29,223	\$329	\$430		\$29,982	\$29,553
Smart Meter OM&A Variance ¹⁰	\$0	\$0	\$0		\$0	\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	\$(813,615)	\$0			\$(813,615)	\$(813,615)
The following is not included in the total claim but are included on a memo basis:						
Deferred PILs Contra Account ⁵	\$0	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	\$0	\$0	\$0	\$0	\$0	\$0
Disposition and Recovery of Regulatory Balances ⁷	\$866,428	\$16,667	\$12,736	\$3,184.12	\$899,016	\$883,085



Accounts that produced a variance on the 2014 continuity schedule are listed below.
 Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	Variance RRR vs. 2013 Balance (Principal + Interest)	Explanation
Group 1 Accounts			
RSVA - Wholesale Market Service Charge	1580	\$ (0.00)	
RSVA - Retail Transmission Network Charge	1584	\$ (0.00)	
RSVA - Retail Transmission Connection Charge	1586	\$ (0.00)	
RSVA - Power (excluding Global Adjustment)	1588	\$ (0.09)	
RSVA - Global Adjustment	1589	\$ 0.00	
Group 2 Accounts			
Other Regulatory Assets - Sub-Account - Ampco Motion Costs	1508	\$ (0.41)	
RSVA - One-time	1582	\$ 0.50	
Special Purpose Charge Variance Account - MEI SPC Variance	1521	\$ 0.00	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	1555	\$ 0.00	
Disposition and Recovery of Regulatory Balances ⁷	1595	\$ (10.83)	



		Amounts from Sheet 2	Allocator	Residential	GS < 50 kW	GS 50 to 999 kW (I1 & I4)	GS 1,000 to 4,999 kW (I2)	Large Use (I3)	Street Lighting	USL	Sentinel Lights
RSVA - Wholesale Market Service Charge	1580	(3,266,670)	kWh	(1,440,698)	(400,001)	(1,021,823)	(239,984)	(128,291)	(27,414)	(8,435)	(114)
RSVA - Retail Transmission Network Charge	1584	5,100,488	kWh	2,249,325	624,550	1,595,447	374,704	200,310	42,804	13,170	179
RSVA - Retail Transmission Connection Charge	1586	(2,566,054)	kWh	(1,131,635)	(314,211)	(802,669)	(188,513)	(100,776)	(21,534)	(6,626)	(90)
RSVA - Power (excluding Global Adjustment)	1588	1,880,004	kWh	829,086	230,205	588,071	138,113	73,833	15,777	4,854	66
RSVA - Global Adjustment	1589	1,086,126	Non-RPP kWh	261,512	129,775	426,430	21,025	247,254	49	81	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	kWh	0	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		1,147,768		506,168	140,543	359,025	84,320	45,076	9,632	2,964	40
Other Regulatory Assets - Sub-Account - Ampco Motion Costs	1508	0	Distribution Rev.	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Acscys Deferred Revenue	1508	(0)	Distribution Rev.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	123,123	Distribution Rev.	72,353	17,544	22,723	4,257	1,932	4,233	80	0
Other Regulatory Assets - Sub-Account - Capital Recovery (2008 Rates Motion)	1508	0	Distribution Rev.	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	(126,801)	Distribution Rev.	(74,514)	(18,069)	(23,402)	(4,385)	(1,990)	(4,359)	(82)	(0)
Special Purpose Charge Variance Account - MEI SPC Variance	1521	(1,299)	Distribution Rev.	(763)	(185)	(240)	(45)	(20)	(45)	(1)	(0)
Total of Group 2 Accounts		(4,977)		(2,924)	(709)	(919)	(172)	(78)	(171)	(3)	(0)
Deferred Payments in Lieu of Taxes	1562	0		0	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0		0	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0		0	0	0	0	0	0	0	0
Total of Account 1562 and Account 1592		0		0	0	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 1589)		1,142,792		503,244	139,834	358,107	84,148	44,998	9,461	2,960	40
Total Balance Allocated to each class from Account 1589		1,086,126		261,512	129,775	426,430	21,025	247,254	49	81	0
Total Balance Allocated to each class (including 1589)		2,228,918		764,755	269,609	784,536	105,173	292,252	9,510	3,042	40



Deferral/Variance Account Workform for 2015 Filers

Please indicate the Rate Rider Recovery Period (in years)

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 1589)	Rate Rider for Deferral/Variance Accounts	
Residential	kWh	477,226,163	\$ 503,244	0.0002	\$/kWh
GS < 50 kW	kWh	132,507,210	\$ 139,834	0.0002	\$/kWh
GS 50 to 999 kW (I1 & I4)	kW	843,160	\$ 358,107	0.0849	\$/kW
GS 1,000 to 4,999 kW (I2)	kW	184,241	\$ 84,148	0.0913	\$/kW
Large Use (I3)	kW	92,753	\$ 44,998	0.0970	\$/kW
Street Lighting	kW	25,261	\$ 9,461	0.0749	\$/kW
USL	kWh	2,794,202	\$ 2,960	0.0002	\$/kWh
Sentinel Lights	kW	115	\$ 40	0.0698	\$/kW
		-	\$ -	-	
Total			\$ 1,142,792		

Rate Rider Calculation for RSVA - Power - Global Adjustment

Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of Customers	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment	
Residential	kWh	44,766,974	\$ 261,512	0.0012	\$/kWh
GS < 50 kW	kWh	22,215,524	\$ 129,775	0.0012	\$/kWh
GS 50 to 999 kW (I1 & I4)	kW	181,832	\$ 426,430	0.4690	\$/kW
GS 1,000 to 4,999 kW (I2)	kW	8,341	\$ 21,025	0.5041	\$/kW
Large Use (I3)	kW	92,377	\$ 247,254	0.5353	\$/kW
Street Lighting	kW	23	\$ 49	0.4200	\$/kW
USL	kWh	13,908	\$ 81	0.0012	\$/kWh
Sentinel Lights	kW	-	\$ -	-	\$/kW
		-	\$ -	-	
Total			\$ 1,086,126		