

Notes

2016 Deferral/Variance Account Workform

Innpower Corporation **Utility Name** Service Territory **Assigned EB Number** EB-2016-0086 Name of Contact and Title Brenda L Pinke 705-431-6870 Ext 262 Phone Number brendap@innpower.ca **Email Address General 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.

Version 2.6 unlock

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

2016 Deferral/Variance Account Workform

| | | | | | | 2010 | | | | | | | | | | 2011 | | | | | | | | | 2012 | | | | | | | | | 2013 | | | | | | |
|--|--|---|--|------------------------------------|--|--|--|--|------------------------------------|--|---|--|---------------------------------------|--|---|--|---|---|--|--|--|--|---|--------------------------------|--|--|--|--|---|---|---|--|--|--|--|-------------------------------------|------------------------------------|---|--|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-10 | Transactions ¹ Debit/ (Credit) during 2010 | | n during Adjustments ² de | turing Principal Balance as o | | Interest Jan-1 to Dec-31-10 | Approved Adjust | erest Closing In htments Amounts ng 2010 Dec-31- | as of Princip | as of (Credit) du | s' Debit / Disp | osition during A | Principal djustments ² during 2011 | Closing (| ounts as of I | Boo erest Jan-1 to App Dec-31-11 Dispo durin | roved Adjustme | et Closing Intere | Principal | Transactions ² Debit (Credit) during 2012 | | uring Adjustments ² | Closing Principal | Amounts as of | Beterest Jan-1 to App Dec-31-12 Disp duri | proved Adjusts | rest Closing Interest ments' Amounts as of g 2012 Dec-31-12 | Principal | Transactions ² Debit/ (Credit) during 2013 | Board-Approved Disposition durin 2013 | Principal Adjustments ² during 2013 | | Amounts as of 1 | | Approved Adjustr | est Closing Inter- nents ¹ Amounts as 2013 Dec-31-13 | Principal | Transactions ² Debit/ (Credit) during 2014 |
| Group 1 Accounts | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. LV Vlacance Account 2. Smart Matering Payl Change Variance Account 3. RSIVA. "Noticease Market Service Change 3. RSIVA "Noticease Market Service Change 4. RSIVA. Reall Treasmission Network Change 6. RSIVA. Power (exclusing Octobra Algoriment) 6. RSIVA. "Power (exclusing Octobra Algoriment) 6. RSIVA. "Glade Marginement (exclusing National Algoriment) 6. RSIVA. "Glade Marginement (exclusing National Algoriment) 6. RSIVA. "Glade Marginement (exclusing National Algoriment) 6. Disposition and RecommyReture of Regulatory Balances (2001) 6. Disposition and RecommyReture of Regulatory Balances (2011) 6. Disposition and RecommyReture of Regulatory Balances (2015) 6. Disposition and RecommyReture of Regulatory Balances | 1550 1551 1560 1564 1566 1566 1568 1568 1565 1565 1565 1565 | \$43,220 -\$484.007 -\$513,630 \$572,628 \$649,251 \$316,313 | -\$248.96 \$36.86 -\$113.47 -\$117.20 | 962 -S 888 -S 473 S 209 S | 1119,047 5418,413 4409,791 6151,3166 620,568 1107,517 | | \$1 -\$29.534 \$71.522 \$6 -\$1.739 \$11 \$13,502 \$00 \$00 \$00 \$00 | \$5.019 \$4.040 \$3.972 \$13.842 \$2,156 | -\$23.489 -\$29.753 \$72.675 | .\$ | \$0 4,301 -\$31 3,821 -\$6 2,819 -\$15 7,383 -\$8 | 6.951 3.961 8.496 8,061 \$0 \$0 \$0 \$0 \$0 \$0 | | -\$162,267 -\$65,594 -\$103,839 -\$40,506 528,713 \$208,797 | | \$265,131 \$0 \$540,154 \$16,164 \$212,832 \$365,728 \$411,261 \$0 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 | -\$3.821 \$2.819 \$7.383 -\$1,784 \$0 \$0 \$0 \$0 \$0 | -\$6.316 -\$189 -\$2.733 -\$1.901 \$3.909 | \$322 \$52 \$833 \$1.565 \$3.272 -\$1.822 | \$2,2 \$3,9 5,868 -\$86,8 | 0 -\$365.728 7 \$411,261 0 \$0 0 \$0 | -\$340.2 \$57.0 \$65.2 \$70.9 \$120.2 \$8.4 | \$0 280 -\$240 082 \$36 226 -\$113 987 -\$117 | 8.962 6.888 3.473 | \$71,323 \$0 \$631,472 \$36,358 \$34,133 \$319,506 \$562,217 \$0 \$7,183 \$7,937 \$0 \$0 \$0 \$0 \$0 | \$0 -\$10.669 -\$3.177 \$1.651 \$2.210 \$3.947 \$0 -\$50,021 -\$86,868 \$0 \$0 \$0 \$0 | -\$480 -\$2.364 -\$4.628 -\$447 \$96,656 | \$10.507 -\$4.297 \$1.393 \$2.391 -\$3,522 | -\$9,143 \$0 \$0 | \$71,32 \$.5631.47 \$363.56 \$34.13 \$319.50 \$562.21 \$8.40 \$7.18 \$7.93 \$ | \$0,065 \$182,496 \$182,496 \$182,496 \$182,496 \$182,496 \$182,496 \$182,496 \$182,496 \$182,496 \$182,496 \$182,496 \$186,120 \$1 | -\$291.15 -\$20.72 -\$99.35 -\$248.51 \$441.97 | 4 9 9 7 7 | \$123,723 \$9,064 \$522,778 \$439,970 \$305,894 \$349,832 \$597,818 \$0 \$40,118 \$0 \$2,203,204 \$62,733 \$0 \$0 | -\$9,143 \$0 \$0 | -\$121 -\$109,339 -\$1,503 | -\$5.869 \$714 -\$1.689 | -\$9,2 -\$109,3 -\$59,2 | \$5 \$9.064 \$3 \$522.778 \$49.970 \$6 \$305.894 \$2 \$349.832 \$7 \$597.818 \$0 \$0 \$0 \$4 \$8,543 \$0 \$0 \$0 \$0 | -\$96.692 -\$157.935 \$183.234 |
| Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (acciding Account 1589 - Global Adjustment) RSVA - Global Adjustment | 1589 | \$497,365 \$181.052 \$316.313 | -\$661.50 | 523 S | | \$0 -\$826,90 \$0 -\$1,005.00 \$0 \$178.00 | 8 \$20.927 | \$7.353 | \$44,655 \$27.213 \$17.442 | \$0 \$0 \$0 \$0 | 1.067 -\$1.00 | 5.018 | -\$271,364 -\$713.341 \$441.977 | -\$134,698 -\$343,495 \$208,797 | | | -\$717 \$1.067 -\$1.784 | -\$16.011 | \$1.248 -\$86 | 5,868 -\$99,1 5.868 -\$103.0 \$0 \$3.9 | | | 150 -\$661 | 1.523 | \$0 -\$464,574 \$0 -\$1.026,791 \$0 \$562,217 | -\$153.081 | \$69.413 | -\$23,330 -\$19.808 -\$3.522 | \$0 -\$56,838 \$0 -\$63,860 \$0 \$7.022 | -\$464,57 -\$1.026.79 \$562.21 | \$953.417 | -\$464.48 | 1 S | \$988,925 \$391.107 \$597.818 | -\$63.860 | -\$106,141 -\$113,744 \$7,603 | -\$23,344 -\$39,476 \$16,132 | \$0 -\$139,6 \$0 -\$138.1 \$0 -\$1.5 | 5 \$988,925 8 \$391.107 7 \$597.818 | \$951,524 \$508.309 \$443.215 |
| Group 2 Accounts | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Other Cost Centre (September 12 of Cost Cost Cost Cost Cost Cost Cost Cost | 1508 1508 1508 | \$1,362 | \$116,65 | 694 | | | 66 \$7 60 | | | | | 8,056 | \$180,979 | | | \$299,035 \$0 | \$404 | | | | 8 \$299,035 0 \$0 \$0 | | | | \$326,767 \$0 \$0 \$0 | | \$4,520 | | | \$326,76 \$ \$ | | | 9 | \$144,097 \$0 \$0 \$0 | | \$4,136 | \$496 | \$11,7 | 50 \$0 50 \$0 50 \$0 | -\$144,437 |
| Other Regulatory Assets - Sub-Account - Other ⁴ Retal Cost Valence Account - Retal Msc. Deferred Debits Beard-Inproved COM Variance Account 3 Entar Ordinary Event Costs Deferred Rate Impact Amounts Deferred Rate Impact Amounts | 1508 1518 1525 1567 1572 1574 | \$728 | | 696 | | \$19,4 | 24 -\$2,171 50 | | | -\$ | \$0 \$0 \$0 | \$0 9,424 \$0 \$0 \$0 | | | | \$0 \$32,409 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 | \$387 | | -\$1,7 | 0 \$0 7 \$32,409 0 \$0 0 \$0 0 \$0 | | 167 | | \$57,576 \$57,576 \$0 \$0 \$0 | | \$636 | | -\$1,071 \$0 \$0 \$0 \$0 | \$57,57 \$57,57 \$ \$ \$ | | \$32,40 | 9 | \$0 \$31,533 \$0 \$0 \$0 \$0 | | | -\$1,071 | | 11 \$31,533 50 \$0 50 \$0 60 \$0 60 \$0 | \$16,785 |
| 5 RSVA - One-time 6 Other Deferred Credits | 1582 2425 | \$77.920 -\$31.681 | | 740 841 | | \$84,6 -\$36,5 | 50 \$8.627 12 -\$47 | | | \$ | | | -\$13.480 -\$59.531 | | | \$71,180 -\$96,053 | \$9.276 -\$309 | | | | 6 \$71.180 6 -\$96.053 | -\$6.5 | 520 | | \$71,180 -\$102,573 | \$10.566 -\$846 | \$1.049 -\$540 | | | \$71.18 -\$102.57 | | \$71.18 -\$102.57 | | -\$0 \$0 | | | \$11.962 -\$1.386 | | | |
| Group 2 Sub-Total | | \$48,329 | \$137,26 | 289 | \$0 | \$0 \$185,6 | 18 \$6,416 | \$861 | \$0 | \$0 \$ | 7,277 \$18 | 5,618 | \$120,953 | \$0 | \$0 | \$306,571 | \$7,277 | \$4,304 | \$0 | \$0 \$11,5 | 1 \$306,571 | \$46,3 | 379 | \$0 | \$0 \$352,950 | \$11,581 | \$5,665 | \$0 | \$0 \$17,246 | \$352,95 | -\$166,735 | \$10,58 | 5 \$ | \$175,630 | \$17,246 | \$5,104 | \$10,001 | \$0 \$12,3 | 9 \$175,630 | -\$127,652 |
| PILs and Tax Variance for 2006 and Subsequent Years Recitedes sub-account and contra account below PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT | 1592 | | | | | | 60 | | | | \$0 | \$0 | | | | \$0 | SO | | | | 0 \$0 | | | | \$0 | \$0 | | | \$0 | s | | | | \$0 | \$0 | | | | so so | |
| 8 Input Tax Credits (ITCs) | 1592 | | -\$14,87 | 870 | | -\$14,8 | ro | | | | ** | 4,870 | -\$33,762 | | | -\$48,632 | \$0 | | | | -\$48,632 | | | | -\$48,632 | \$0 | | | \$0 | -\$48,63 | 2 | | \$72,70 | | \$0 | | | | \$24,068 | -\$22,391 |
| Total of Group 1 and Group 2 Accounts (including 1562 and 1592) | | \$545,694 | -\$569,81 | 819 \$ | 632,064 | \$0 -\$656,11 | 9 \$40,845 | \$10,370 | \$44,655 | \$0 \$ | 6,560 -\$65 | 6,189 | -\$184,173 | -\$134,698 | \$0 | -\$705,664 | \$6,560 | -\$7,798 | -\$574 -\$86 | 5,868 -\$87,5 | 2 -\$705,664 | -\$146,8 | 331 -\$690 | 2,239 | \$0 -\$160,256 | -\$137,553 | \$74,631 | -\$23,330 | \$0 -\$39,592 | -\$160,25 | \$1,264,260 | -\$11,91 | 9 \$72,70 | \$1,188,623 | -\$39,592 | -\$101,037 | -\$13,343 | \$0 -\$127,2 | \$1,188,623 | \$801,481 |
| 9 LRAM Variance Account | 1568 | | | | | | | | | | | | | | | \$0 | | | | | 0 \$0 | | | | \$0 | \$0 | | | \$0 | \$ | \$30,207 | | | \$30,207 | \$0 | \$74 | | | \$30,207 | -\$12,249 |
| Total including Account 1568 | | \$545,694 | -\$569,81 | 819 \$ | 632,064 | \$0 -\$656,10 | \$40,845 | \$10,370 | \$44,655 | \$0 \$ | 6,560 -\$65 | 6,189 | -\$184,173 | -\$134,698 | \$0 | -\$705,664 | \$6,560 | -\$7,798 | -\$574 -\$86 | 5,868 -\$87,5 | 2 -\$705,664 | -\$146,8 | 331 -\$690 | 12,239 | \$0 -\$160,256 | -\$137,553 | \$74,631 | -\$23,330 | \$0 -\$39,592 | -\$160,25 | \$1,294,467 | -\$11,91 | 9 \$72,70 | \$1,218,830 | -\$39,592 | -\$100,963 | -\$13,343 | \$0 -\$127,2 | 2 \$1,218,830 | \$789,232 |
| Rememble Generation Commonic Capital Deletral Account Rememble Generation Commonic Older Abertal Account Rememble Generation Commonic Older Abertal Account Rememble Generation Commonic Older Abertal Account Smart Giff Capital Deletral Account Remail Capital Vision Account - STR Remail Capital Vision Account - STR Smart Mater Capital and Rescovery Offset Visionse - Sub-Account - Capital [®] Smart Mater Capital and Rescovery Offset Visionse - Sub-Account - Recoveries Smart Mater Capital and Remail Capital Visionse - Sub-Account - Stranded Mater Costal Smart Mater Capital Account - Capital Smart Mater Capital Smart M | 1531 1532 1533 1534 1535 1536 1548 1555 1555 | \$51.376 | | 843 | | \$63,2 | 50 50 50 50 50 50 50 50 50 50 50 50 50 5 | \$450 | | \$1 | | \$0 \$0 \$0 \$0 \$0 \$3.219 \$0 \$0 | \$8.445 | | | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$71,664 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$11.584 \$0 \$0 | \$985 | | \$12,5 | 0 \$0 0 \$0 0 \$0 0 \$0 | \$7.8 | 343 | | \$0 \$0 \$0 \$0 \$79,507 \$0 | \$0 \$0 \$0 \$0 \$12.569 \$0 \$0 | \$1.113 | | \$0 \$0 \$0 \$0 \$13,682 \$0 | \$ \$ \$ \$ \$79.50 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | | | 4 | \$0 | \$0 \$0 \$0 \$0 \$0 \$13.682 \$0 \$0 \$0 | \$593 | \$13.974 | \$3 | 00 \$0 00 \$0 00 \$0 00 \$0 00 \$0 01 \$0 11 \$14.491 00 \$0 00 \$0 10 \$0 10 \$0 10 \$0 11 \$14.491 10 \$0 10 \$0 10 \$0 10 \$0 10 \$0 11 \$14.491 10 \$0 10 \$0 1 | \$13.247 -\$185,144 |
| 1 IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶ 2 Accounting Changes Under CGAAP Balance + Return Component ⁶ | 1575 1576 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | \$0 \$0 | | | | | | |

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balance

- to have a positive figure and credit balance are to have a negative figure

 1 Do not include interest, adjustments, or OEB approved dispositions in this column
- 2 Please provide explanations for the nature of the adjustment. If the adjustment relates to previously OEB Approved disposed balances, please provide amounts for adjustments and include supporting documentation. As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit:
- By way of exception... The Board does acticipate that Iconsed distributors that cannot adapt their invoices as of January 1, 2011 will require a variance account for OCEB purposes... The Board expects that any principal
- 5 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 Mete Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)
- Guidaline: Smart Mater Disposition and Coat Recovery (G 2011-0001)
 The Board requires that disposition of Account 1575 and Account 1575 shall require the use of separate rate rides. In the "Adjustments during 2015" column of the continuity schedule, please enter the amounts to be included in the Account 1575 and 1576 in disposition from the relevant Channel Channe

2016 Deferral/Variance Account Workform

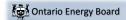
| | | | | 2014 | | | | | | | | | | 2015 | | | | | | | 2 | 016 | | Projected Inter | est on Dec-31- | 15 Balances | 2.1.7 RRR | |
|---|----------------|--|--|--|--|------------------------------|------------|-------------|--|---|---|--|--|--|------------------------|---------------------|--|------------|--|---|---------------|---|---|---------------------------|--|-------------------------|-------------------------|---|
| Account Descriptions | Account Number | Board-Approved Disposition during 2014 | Principal Adjustments ² during 2014 | Closing Principal Balance as of Dec-31-14 | Opening Interest Int Amounts as of Jan-1-14 | terest Jan-1 to Dec-31-14 | Approved A | djustments' | Closing Interest Amounts as of Dec-31-14 | Opening Principal Amounts as of Jan-1-15 | Transactions ² Debit / (Credit) during 2015 | Board-Approved Disposition during 2015 | Principal Adjustments ² during 2015 | Closing Principal Balance as of Dec-31-15 | | Dec-31-15 | Board- Approved Disposition during 2015 | | Closing Interest Amounts as of Dec-31-15 | Principal Disposition during 2016 - instructed by Board | during 2016 - | Closing Principal Balances as of Dec 31- 15 Adjusted for Dispositions during 2006 | Balances as of Dec 31- 14 Adjusted for | Dec 21 At helenes offered | Projected Interest from January 1, 2017 to April 30, 2017 on Dec 31 -15 balance adjusted for disposition during 2016 | Total Claim | As of Dec 31-15 | Variance RRR vs. 2015 Balanc (Principal + Interest) |
| Group 1 Accounts | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LV Variance Account | 1550 | | | \$225,540 | -\$1,059 | | | | \$1,453 | \$225,540 | \$303,480 | \$123,723 | | \$405,297 | \$1,453 | \$2,125 | \$760 | | \$2,818 | \$0 | \$0 | | \$2,818 | | | \$412,573 | | s |
| Smart Metering Entity Charge Variance Account RSVA - Wholesale Market Service Charge | 1551 1580 | | | \$4,386 | \$105 -\$11 173 | \$106 -\$5,611 | | | \$211 | \$4.386 | -\$5,456 -\$526,850 | \$9.064 -\$522.778 | | -\$10,134 -\$520,686 | \$211 -\$16.784 | -\$71 -\$2 538 | \$238 -\$18.858 | | -\$98 -\$464 | | | -\$10.134 -\$520.686 | -\$98 -\$464 | -\$111 -\$6,728 | | -\$10,343 -\$526,878 | -\$10.232 -\$521.150 | \$0 |
| RSVA - Retail Transmission Network Charge | 1584 | | | \$343,278 | \$3.497 | \$5.730 | | | \$9,227 | \$343.278 | \$92.901 | \$439.970 | | -\$3,791 | \$9.227 | -\$504 | \$9.965 | | -\$1,242 | | | -\$3.791 | -\$1.242 | -\$42 | | -\$5,075 | -\$5.033 | \$0 |
| RSVA - Retail Transmission Connection Charge | 1586 | | | \$147,959 | \$1.656 | \$3.374 | | | \$5,030 | \$147.959 | \$185.312 | \$305.894 | | \$27,377 | \$5.030 | -\$1.109 | \$6.153 | | -\$2,232 | | | \$27.377 | -\$2.232 | | | \$25,446 | | \$0 |
| RSVA - Power (excluding Global Adjustment) RSVA - Global Adjustment | 1588 1589 | | | \$533,066 \$1,041,033 | \$492 -\$1,507 | \$11.112 \$6.070 | | | \$11,604 \$4,563 | \$533.066 \$1.041.033 | -\$516.208 \$363.636 | \$349.831 \$597.818 | | | \$11.604 \$4.563 | \$1.400 \$5.083 | \$5.635 \$7.281 | | \$7,369 \$2,365 | | | -\$332.973 \$806.851 | \$7.369 \$2,365 | | | -\$329,267 \$818,091 | -\$325.604 \$809.216 | SC |
| Disposition and Recovery/Refund of Regulatory Balances (2008) | 1595 | | | \$1,041,033 | \$0 | \$6,070 | | | \$9,003 | \$1,041,033 | \$303,030 | 010,100 | | \$0 | \$4,563 | \$0,063 | \$7,201 | | \$2,365 | | | \$0 | \$2,360 | | | \$010,091 | \$009,210 | SC |
| Disposition and Recovery/Refund of Regulatory Balances (2009) | 1595 | | | | \$46,217 | \$34 | | | \$46,251 | -\$40,385 | \$267 | -\$40,118 | | \$0 | \$46,251 | -\$624 | \$45,627 | | \$0 | | | \$0 | \$0 | | | \$0 | \$0 | \$C |
| Disposition and Recovery/Refund of Regulatory Balances (2010) | 1595 1595 | | | | \$0 | -\$126 | | | \$0 | \$0 | | -58 543 | | \$0 | \$0 | | | | \$0 | | | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2011) Disposition and Recovery/Refund of Regulatory Balances (2012) | 1595 1595 | | | | -\$9,264 -\$109,339 | -\$126 \$71 135 | | | -\$9,390 -\$38,204 | -\$8,543 \$61,748 | \$2 445 | -\$8,543 | | \$0 \$64 193 | -\$9,390 -\$38,204 | \$758 | -\$9,390 | | -\$37 446 | | | \$0 \$64,193 | -\$37.446 | | | \$0 \$27.453 | \$0 \$26.747 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) | 1595 | | | | -\$59,260 | \$2,015 | | | -\$57,245 | \$148,981 | \$117 | | | \$149,098 | -\$57,245 | | | | -\$55,482 | | | \$149,098 | | | | \$95,256 | | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) | 1595 | | | | \$0 | | | | \$0 | \$0 | -\$1,108,824 | -\$1,254,861 | | \$146,037 | \$0 | \$8,677 | -\$47,410 | | \$56,087 | | | \$146,037 | | | | \$203,730 | \$202,124 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) | 1595 | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | | | \$0 | SC | \$0 | | \$0 | SO SO | \$0 |
| Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) | | \$0 | \$4 | | -\$139,635 -\$138,128 | \$96,351 \$90,281 | \$0 \$0 | \$0 \$0 | -\$43,284 | \$1,940,449 \$899,416 | -\$1,209,180 -\$1.572.816 | \$0 -\$597.818 | \$0 \$0 | | -\$43,284 -\$47,847 | \$14,960 \$9.877 | \$1 -\$7,280 | \$0 \$0 | -\$28,325 -\$30,690 | \$0 \$0 | | \$731,269 -\$75,582 | -\$28,325 -\$30,690 | \$8,044 | \$0 \$0 | \$710,988 | \$702,944 -\$106,272 | \$0 |
| RSVA - Global Adiustment | 1589 | \$0 | \$4 | | -\$1,507 | \$6,070 | \$0 | \$0 | \$4,563 | \$1,041,033 | \$363,636 | \$597,818 | \$0 | | \$4,563 | \$5,083 | \$7,281 | | \$2,365 | \$0 | | \$806,851 | \$2,365 | | \$0 | \$818,091 | \$809,216 | \$0 |
| Group 2 Accounts | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | | | -\$340 | \$11,728 | \$509 | | | \$12,237 | -\$340 | \$22 | | | -\$318 | \$12,237 | \$10 | | | \$12,247 | | | -\$318 | \$12,247 | -\$3 | | \$11,926 | \$11,929 | \$0 |
| Other Regulatory Assets - Sub-Account - Incremental Capital Charges | 1508 | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Variance - Ontario Clean Energy Benefit Act [®] Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying | 1508 | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | | | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 |
| Charges | 1508 | | | \$0 | SO | | | | so | \$0 | | | | \$0 | S0 | | | | so | | | SO | sc | \$0 | | \$0 | SO | \$0 |
| Other Regulatory Assets - Sub-Account - Other ⁴ | 1508 | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | | | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 |
| Retail Cost Variance Account - Retail | 1518 | | | | \$621 | \$601 | | | \$1,222 | \$48,318 | \$11,011 | | | \$59,329 | \$1,222 | \$620 | | | \$1,842 | | | \$59,329 | \$1,842 | | | \$61,824 | \$61,171 | \$0 |
| Misc. Deferred Debits Board-Approved CDM Variance Account | 1525 1567 | | | | \$0 \$0 | | | | \$0 | \$0 | | | | \$0 \$0 | \$0 \$0 | | | | \$0 | | | \$0 \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 |
| Extra-Ordinary Event Costs | 1572 | | | | SO | | | | SO SO | \$0 | | | | \$0 | \$0 | | | | \$0 | | | S0 | SC SC | \$0 | | \$0 \$0 | SO | \$0 |
| Deferred Rate Impact Amounts | 1574 | | | | SO | | | | \$0 | \$0 | | | | \$0 | SO SO | | | | \$0 | | | \$0 | SC | SO SO | | \$0 | \$0 | \$0 |
| RSVA - One-time | 1582 | | | | -\$0 | | | | -\$0 | -S0 | | | | -\$0 | -S0 | | | | -\$0 | | | -\$0 \$0 | -\$0 | -\$0 \$0 | | -\$0 | -\$0 | \$0 |
| Other Deferred Credits | 2425 | | | - 40 | 50 | | | | \$0 | \$0 | | | | \$0 | SO | | | | \$0 | | | | 50 | | | \$0 | S0 | \$0 |
| Group 2 Sub-Total PILs and Tax Variance for 2006 and Subsequent Years | | \$0 | \$4 | \$47,978 | \$12,349 | \$1,110 | \$0 | \$0 | \$13,459 | \$47,978 | \$11,033 | \$0 | \$0 | \$59,011 | \$13,459 | \$630 | \$0 | \$0 | \$14,089 | \$0 | \$0 | \$59,011 | \$14,089 | \$649 | \$0 | \$73,749 | \$73,100 | \$0 |
| (excludes sub-account and contra account below) | 1592 | | | \$0 | \$0 | | | | so | \$0 | | | | S0 | SO | | | | so | | | SO | sc | SO SO | | SO | SO | sc |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT | 1592 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Input Tax Credits (ITCs) | | | | \$1,677 | \$0 | | | | \$0 | \$1,677 | -\$64 | | | \$1,613 | \$0 | | | | \$0 | | | \$1,613 | \$0 | \$18 | | \$1,631 | \$1,613 | \$0 |
| Total of Group 1 and Group 2 Accounts (including 1562 and 1592) | | \$0 | s | \$1,990,104 | -\$127,286 | \$97,461 | \$0 | \$0 | -\$29,825 | \$1,990,104 | -\$1,198,211 | \$0 | \$0 | \$791,893 | -\$29,825 | \$15,590 | \$1 | \$0 | -\$14,236 | \$0 | \$0 | \$791,893 | -\$14,236 | \$8,711 | \$0 | \$786,367 | \$777,657 | \$0 |
| LRAM Variance Account | 1568 | | | \$17,958 | \$74 | \$698 | | | \$772 | \$17,958 | \$7,055 | | | \$25,013 | \$772 | \$581 | | | \$1,353 | | | \$25,013 | \$1,353 | \$275 | | \$26,641 | \$26,366 | \$0 |
| Total including Account 1568 | | \$0 | s | \$2,008,062 | -\$127,212 | \$98,159 | \$0 | \$0 | -\$29,053 | \$2,008,062 | -\$1,191,156 | \$0 | \$0 | \$816,906 | -\$29,053 | \$16,171 | \$1 | \$0 | -\$12,883 | \$0 | \$0 | \$816,906 | -\$12,883 | \$8,986 | \$0 | \$813,009 | \$804,023 | \$0 |
| Renewable Generation Connection Capital Deferral Account | 1531 | | | \$0 | \$0 | | | | so | en l | | | | 90 | \$n | | | | so | | | 90 | sc | en en | | \$0 | Sn. | er er |
| Renewable Generation Connection OM&A Deferral Account | 1532 | | | | \$0 | | | | SO | \$0 | | | | \$0 | \$0 | | | | \$0 | | | \$0 | \$0 | | | \$0 \$0 | \$0 \$0 | \$0 |
| Renewable Generation Connection Funding Adder Deferral Account | 1533 | | | | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | | | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 |
| Smart Grid Capital Deferral Account Smart Grid OM&A Deferral Account | 1534 1535 | | | | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | | | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 |
| Smart Grid OM&A Deferral Account Smart Grid Funding Adder Deferral Account | 1535 1536 | | | | SO SO | | | | \$0 \$0 | \$0 \$0 | | | | \$0 \$0 | so so | | | | \$0 \$0 | | | \$0 \$0 | \$C \$2 | SO SO | | \$0 \$0 | \$0 \$n | \$0 \$n |
| Retail Cost Variance Account - STR | 1548 | | | | \$301 | \$272 | | | \$573 | \$27.738 | -\$2.641 | | | \$25,097 | \$573 | \$301 | | | \$874 | | | \$25.097 | | | | \$26,247 | \$25.971 | \$0 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 5 | 1555 | | | | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵ | 1555 | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | SO | | | | \$0 | | | \$0 | | \$0 | | \$0 | \$0 | \$0 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵ | 1555 | | | \$29,187 | \$2,369 | \$1,903 | | | \$4,272 | \$29,187 | -\$78,805 | | | -\$49,618 | \$4,272 | -\$319 | | | \$3,953 | | | -\$49,618 | | | | -\$46,211 | -\$45,665 | \$0 |
| Smart Meter OM&A Variance ⁵ | 1556 | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | | | \$0 | SC | SO SO | | \$0 | SO | \$0 |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶ | 1575 | | | \$0 | | | | | | \$0 | | | | \$0 | | | | | | | | \$0 | | | | \$0 | \$0 | \$0 |
| Accounting Changes Under CGAAP Balance + Return Component ⁶ | 1576 | | | \$0 | | | | | | \$0 | | | | \$0 | | | | | | | | \$0 | | | | \$0 | SO | \$0 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |



2016 Deferral/Variance Account Workform

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. 2014 Balance (Principal + Interest) | Explanation |
|-------------------------------------|--|-------------|
| Group 1 Accounts | | |



2016 Deferral/Variance Account Workform

In the green shaded cells, enter the data related to the **proposed** load forecast. Do not enter data for the MicroFit class.

| Rate Class (Enter Rate Classes in cells below as they appear on your current tariff o rates and charges) | Units # | of Customers | Metered kWh | Total Metered <mark>kW</mark> | Billed kWh for Non-RPP Customers | Billed kW for Non-RPP Customers | Distribution Revenue ¹ | Billed kWh for Wholesale Market Participants (WMP) | Billed kW for Wholesale Market Participants (WMP) | Total Metered kWh less WMP consumption (if applicable) | Total Metered kW less WMP Demand (if applicable) | GA Allocator for Class A, Non-WMP Customers (if applicable) ³ | Billed kWh for Class A, Non- WMPs Customers (if applicable) | Billed kW for Class A Non-WMP Customers (if applicable) | LESS Class A Consumption | Billed kW for Non-RPP Customers LESS Class A Demand | 1595 Recovery Share Proportion (2008) ² | 1595 Recovery Share Proportion (2009) ² | 1595 Recovery Share Proportion (2010) ² | 1595 Recovery Share Proportion (2011) ² | 1595 Recovery Share Proportion (2012) ² | | 1595 Recovery Share Proportion (2014) ² | |
|--|---------|--------------|-------------|----------------------------------|--|---------------------------------------|--------------------------------------|--|---|--|--|--|--|--|-----------------------------|--|---|---|---|---|---|-------|---|-----------|
| RESIDENTIAL | kWh | 15,930 | 149,932,101 | | 9,605,850 | | | | | 149,932,101 | | 0.0% | | | 9,605,850 | - | | | | | | 62.5% | 62.5% | 24,353 |
| GENERAL SERVICE LESS THAN 50 KW | kWh | 1,052 | 32,368,433 | | 5,875,712 | - | | - | - | 32,368,433 | - | 0.0% | | | 5,875,712 | - | | | | | | 13.5% | 13.5% | 9,362 |
| GENERAL SERVICE 50 TO 4,999 KW | kW | 72 | 55,988,819 | 157,261 | 57,393,467 | 161,206 | | | | 55,988,819 | 157,261 | 0.0% | | | 57,393,467 | 161,206 | | | | | | 23.4% | 23.4% | 3,119 |
| SENTINEL LIGHTING STREET LIGHTING UNMETERED SCATTERED LOAD | kW | 161 | 98,320 | 273 | | 47 | | | | 98,320 | 273 | 0.0% | | | 16,798 715,028 | 47 | | | | | | 0.0% | 0.0% | (502) |
| STREET LIGHTING | kW | 3,030 | 669,627 | 1,889 | 715,028 | 2,017 | | | | 669,627 | 1,889 | 0.0% | | | | 2,017 | | | | | | 0.3% | 0.3% | (5,528) |
| UNMETERED SCATTERED LOAD | kWh | 74 | 530,367 | | 33,980 | | | | | 530,367 | | 0.0% | | | 33,980 | - | | | | | | | | (4,162) |
| | | | | | | | | | | | | | | | - | - | | | | | | | | |
| | | | | | | | | | | | | | | | - | - | | | | | | | | |
| | | | | | | | | | | - | - | | | | - | | | | | | | | | |
| | | | | | | - | | | | | | | | | - | - | | | | | | | | |
| | | | | | | - | | | | | | | | | - | - | | | | | | | | |
| | | | | | | | | | | | | | | | - | - | | | | | | | | |
| | | | | | | | | | | | | | | | - | - | | | | | | | | |
| | | | | | | - | | | | - | | | | | | | | | | | | | | |
| | | | | | | - | | | | | | | | | | - | | | | | | | | |
| | | | | | | - | | | | - | | | | | | - | | | | | | | | |
| | | | | | | - | | 1 | | - | - | | | | - | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | - | | | | | | | | | - | | | | | | | | | |
| Total | | 20.319 | 239,587,667 | 159,42 | 3 73,640,834 | | | _ | | 239,587,667 | 159,423 | 0% | | _ | 73,640,834 | 163,269 | 00 | . 0% | 0% | 0% | 0% | | 100% | \$ 26,642 |
| Otal | | 20,319 | 239,307,007 | 159,42 | 3 13,040,034 | 103,209 | , , - | - | · - | 239,367,007 | 159,423 | 0% | - | - | 73,040,034 | 103,209 | 1 07 | 0 0% | 0% | 0% | 0% | | Ralance se nor Sheet 2 | \$ 26,042 |

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.

30.03

³ Enter the percentage of the balance in account 1589 allocated to Class A customers. Distributors typically settle GA costs with Class A customers on the basis of actual (i.e. non-estimated) costs. If this is the case, no amount of the balance in 1589 should be allocated to a distributor's Class A customers.

0.2%

nce as per Sheet 2 \$ 26, Variance \$

Ontario Energy Board

2016 Deferral/Variance Account Workform

| | | 1 | | 1 | 1 | 1 | | | | | | | | | | | | | 1 | | | |
|--|-------------------------|-------------------|-------------|------------------------------------|-----------------------------------|-------------------|-----------------|-----------------------------|---|-------|---|---|---|---|---|---|---|---|---|---|-----|-------|
| | Amounts from Sheet 2 | Allocator | RESIDENTIAL | GENERAL SERVICE LESS THAN 50 KW | GENERAL SERVICE 50 TO 4,999 KW | SENTINEL LIGHTING | STREET LIGHTING | UNMETERED SCATTERED LOAD | | | | | | | | | | | | | | |
| LV Variance Account 1550 | 412,573 | kWh | 258,185 | 55,739 | 96,414 | 169 | 1,153 | 913 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (10,343) | # of Customers | (9,703) | (641) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RSVA - Wholesale Market Service Charge 1580 | (526,878) | kWh kWh kWh | (329,716) | (71,181) | (123,125) | (216) | (1.473) | (1,166) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RSVA - Retail Transmission Network Charge 1584 | (5.075) | kWh | (3.176) | (686) | (1,186) | (2) | (14) | (11) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RSVA - Retail Transmission Connection Charge 1586 | 25.446 | kWh | 15.924 | 3.438 | 5.946 | 10 | 71 | 56 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RSVA - Power (excluding Global Adjustment) 1588 | (329,267) | kWh | (206,053) | (44,484) | (76,946) | (135) | (920) | (729) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RSVA - Global Adjustment 1589 | 818.091 | Non-RPP kWh | 106.713 | 65.275 | 637.596 | 187 | 7.943 | 377 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2008) 1595 | 0 | % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2008) 1595 Disposition and Recovery/Refund of Regulatory Balances (2009) 1595 | 0 | % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2010) 1595 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | Ö | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2011) 1595 | 0 | % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2012) 1595 | 27.453 | | 17.180 | 3.709 | 6.415 | 11 | 77 | 61 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) 1595 | 95,256 | kWh % | 59,535 | 12,860 | 22,290 | 0 | 286 | 0 | Ö | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2014) 1595 | 203,730 | % | 127,332 | 27,504 | 47,673 | 0 | 611 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total of Group 1 Accounts (excluding 1589) | (107,103) | | (70,491) | (13,743) | (22,518) | (162) | (209) | (876) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ont - D - 1 | 11.926 | kWh | 7.463 | 1.611 | 2.787 | E | 33 | 26 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | ۸ |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs 1508 Other Regulatory Assets - Sub-Account - Incremental Capital Charges 1508 | | kWh | 7,463 | 110,1 | 2,/8/ | 3 | 33 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Regulatory Assets - Sub-Account - Incremental Capital Charges 1508 Other Regulatory Assets - Sub-Account - Financial Assistance Payment and | 0 | | U | 0 | 0 | J | | 0 | U | U | U | v | v | v | v | 0 | U | U | 0 | 0 | - 0 | v |
| Recovery Variance - Ontario Clean Energy Benefit Act8 1508 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Regulatory Assets - Sub-Account - Other 4 1508 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retail Cost Variance Account - Retail 1518 | 61.824 | | 38.689 | 8.352 | 14.447 | 25 | 173 | 137 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Misc Deferred Debits 1525 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | ō | 0 | 0 | 0 | 0 | 0 | Ō | ō | 0 | 0 | 0 | 0 |
| Retail Cost Variance Account - STR 1548 | 26.247 | kWh | 16.425 | 3.546 | 6.134 | 11 | 73 | 58 | 0 | ō . | ō | Ö | 0 | Ö | Ö | ō | 0 | ō | 0 | 0 | 0 | 0 |
| Board-Approved CDM Variance Account 1567 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Board-Approved CDM Variance Account 1567 Extra-Ordinary Event Costs 1572 | 0 | kWh | 0 | 0 | n n | Ō | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Ď. |
| | 0 | NWH | 0 | 0 | n n | Ō | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Ď. |
| RSVA - One-time 1582 | Ö | kWh | - O | ő | ō | ō | ō | 0 | 0 | ō . | ō | Ö | 0 | Ö | Ö | ō | 0 | ō | 0 | 0 | 0 | 0 |
| Other Deferred Credits 2425 | 0 | kWh kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total of Group 2 Accounts | 99,996 | | 62,577 | 13,510 | 23,368 | 41 | 279 | 221 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Ö | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PILs and Tax Variance for 2006 and Subsequent Years - | 1,631 | kWh | 1.021 | 220 | 381 | 1 | 5 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Account HST/DVAT Input Tax Credits (ITCs) Total of Account 1562 and Account 1592 | 1,631 | | 1.021 | 220 | 381 | 1 | 5 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| · · | | | | | | | | | | | | | | | | | | | | | | |
| LRAM Variance Account (Enter dollar amount for each class) 1568 (Account 1568 - total amount allocated to classes) | 26,641 | | 24,353 | 9,362 | 3,119 | (502) | (5,528) | (4,162) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (Account 1568 - total amount allocated to classes) | 26,642 | | | | | | | | | | | | | | | | | | | | | |
| Variance | (0) | | | | | | | | | | | | | | | | | | | | | |
| Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595) | 748,144 | | 465,277 | 101,922 | 177,552 | 189 | 2,184 | 1,019 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total of Account 1580 and 1588 (not allocated to WMPs) | (856,144) | | (535,768) | (115,666) | (200,071) | (351) | (2,393) | (1,895) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance of Account 1589 Allocated to Non-WMPs | 818,091 | | 106,713 | 65,275 | 637,596 | 187 | 7,943 | 377 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance of Account 1589 allocated to Class A Non-WMP Customers | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Group 2 Accounts - Total balance allocated to each class | 99,996 | | 62,577 | 13,510 | 23,368 | 41 | 279 | 221 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 1 | | | | | | | | | | | | | | | | | | | | |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component 1575 | | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | U | 0 | 0 | U | U | 0 | 0 | U | 0 | 0 | 0 | 0 | 0 |
| Accounting Changes Under CGAAP Balance + Return Component 1576 | | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | U | 0 | 0 | U | U | U | 0 | U | 0 | 0 | 0 | 0 | 0 |
| Total Balance Allocated to each class for Accounts 1575 and 1576 | 0 | | 0 | 0 | 0 | Ů | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Account 1589 reference calculation by customer and consumption Account 1589 / Number of Customers \$40.26 1589/total kwh \$0.0034 | | | | | | | | | | | | | | | | | | | | | | |

Ontario Energy Board

2016 Deferral/Variance Account Workform

| Please indicate the Rate Rider Recovery Period (in years) | 2 |
|---|---|
|---|---|

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

1550, 1551, 1584, 1586, 1595

| 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 | 149,932,101 | \$ 465,277 | 0.0016 | \$/kWh |
| GENERAL SERVICE LESS THAN 50 KW | kWh | 32,368,433 | \$ 101,922 | 0.0016 | \$/kWh |
| GENERAL SERVICE 50 TO 4,999 KW | kW | 157,261 | \$ 177,552 | 0.5645 | \$/kW |
| SENTINEL LIGHTING | kW | 273 | \$ 189 | 0.3458 | \$/kW |
| STREET LIGHTING | kW | 1,889 | \$ 2,184 | 0.5782 | \$/kW |
| UNMETERED SCATTERED LOAD | kWh | 530,367 | \$ 1,019 | 0.0010 | \$/kWh |
| | | - | \$ - | - | |
| | | - | \$ - | - | |
| | | - | \$ - | - | |
| Total | | | \$ 748,144 | | |

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

1580 and 1588

| 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 | 149,932,101 | -\$ 535,768 | - 0.0018 | \$/kWh |
| GENERAL SERVICE LESS THAN 50 KW | kWh | 32,368,433 | -\$ 115,666 | - 0.0018 | \$/kWh |
| GENERAL SERVICE 50 TO 4,999 KW | kW | 157,261 | -\$ 200,071 | - 0.6361 | \$/kW |
| SENTINEL LIGHTING | kW | 273 | -\$ 351 | - 0.6430 | \$/kW |
| STREET LIGHTING | kW | 1,889 | -\$ 2,393 | - 0.6335 | \$/kW |
| UNMETERED SCATTERED LOAD | kWh | 530,367 | -\$ 1,895 | - 0.0018 | \$/kWh |
| | | - | \$ - | - | |
| | | • | \$ - | - | |
| | | | \$ - | - | |
| Total | | | -\$ 856,144 | | |

6. Rate Rider Calculations

| Rate Rider Residential Calcu | lation (excluding | Global Adjustment) | |
|------------------------------|-------------------|--------------------|--------|
| | _ | 800 kWh | 600kWh |
| Per # of Customers month | 0.7282 | | |
| Per kWh | 0.0009 | 0.7200 | 0.54 |

Rate Rider Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-WMPs

| Rate Class (Enter Rate Classes in cells below) | Units | Non-RPP kW / kWh / # of Customers | alance of RSVA - Power - Global Adjustment | Rate Rider for RSVA - Power - Global Adjustment | |
|---|-------|--------------------------------------|--|---|-------|
| RESIDENTIAL | kWh | 9,605,850 | \$ 106,713 | 0.0056 | \$/kW |
| GENERAL SERVICE LESS THAN 50 KW | kWh | 5,875,712 | \$ 65,275 | 0.0056 | \$/kW |
| GENERAL SERVICE 50 TO 4,999 KW | kW | 161,206 | \$ 637,596 | 1.9776 | \$/kW |
| SENTINEL LIGHTING | kW | 47 | \$ 187 | 1.9991 | \$/kW |
| STREET LIGHTING | kW | 2,017 | \$ 7,943 | 1.9695 | \$/kW |
| UNMETERED SCATTERED LOAD | kWh | 33,980 | \$ 377 | 0.0056 | \$/kW |
| | | - | \$ - | - | 1 |
| | | - | \$ - | - | |
| | | - | \$ - | - |] |
| Total | | | \$ 818,091 | | 1 |

Rate Rider Calculation for RSVA - Power - Global Adjustment - Class A Non-WMP Customers Balance of Account 1589 allocated to Class A Non-WMP Customers

| 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 | - | \$ - | - | \$/kWł |
| GENERAL SERVICE LESS THAN 50 KW | kWh | - | \$ - | - | \$/kWł |
| GENERAL SERVICE 50 TO 4,999 KW | kW | - | \$ - | | \$/kW |
| SENTINEL LIGHTING | kW | - | \$ - | - | \$/kW |
| STREET LIGHTING | kW | - | \$ - | - | \$/kW |
| UNMETERED SCATTERED LOAD | kWh | - | \$ - | - | \$/kWł |
| | | - | \$ - | - | |
| | | - | \$ - | - | |
| | | - | \$ - | - | |
| | | - | \$ - | - | |
| | | - | \$ - | - | |
| | | - | \$ - | - | |
| | | - | \$ - | - | |
| | | - | \$ - | - | |
| | | - | \$ - | - | |
| | | - | \$ - | - | |
| | | - | \$ - | - | |
| | | - | \$ - | - | |
| | | - | \$ - | - | |
| | | - | \$ - | - | |
| Total | | | \$ - | | |

Rate Rider Calculation for Group 2 Accounts

| Rate Class (Enter Rate Classes in cells below) | Units | Non-RPP kW / kWh / # of Customers | Ва | alance of Group 2 Accounts | R | Rate Rider for ISVA - Power - obal Adjustment | |
|---|----------------|--------------------------------------|----|-------------------------------|----|---|------------------------|
| RESIDENTIAL | # of Customers | 15,930 | \$ | 62,577 | \$ | 0.1637 | per customer per month |
| GENERAL SERVICE LESS THAN 50 KW | kWh | 32,368,433 | \$ | 13,510 | \$ | 0.0002 | \$/kWh |
| GENERAL SERVICE 50 TO 4,999 KW | kW | 157,261 | \$ | 23,368 | \$ | 0.0743 | \$/kW |
| SENTINEL LIGHTING | kW | 273 | \$ | 41 | \$ | 0.0751 | \$/kW |
| STREET LIGHTING | kW | 1,889 | \$ | 279 | \$ | 0.0740 | \$/kW |
| UNMETERED SCATTERED LOAD | kWh | 530,367 | \$ | 221 | \$ | 0.0002 | \$/kWh |
| | | - | \$ | - | \$ | - | |
| | | - | \$ | - | \$ | - | |
| | | - | \$ | - | \$ | - | |
| | | - | \$ | - | \$ | - | |
| | | - | \$ | - | \$ | - | |
| Total | | | \$ | 99,996 | | | |

As per the Board's letter issued July 16, 2015

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in years)

| Rate Class (Enter Rate Classes in cells below) | Units | kW / kWh / # of Customers | Balance of Accounts 1575 1576 | | Rate Rider for Accounts 1575 and 1576 | |
|---|----------------|------------------------------|-------------------------------------|---|---|------------------------|
| RESIDENTIAL | # of Customers | - | \$ | - | - | per customer per month |
| GENERAL SERVICE LESS THAN 50 KW | kWh | 32,368,433 | \$ | - | - | \$/kWh |
| GENERAL SERVICE 50 TO 4,999 KW | kW | 157,261 | \$ | - | - | \$/kW |
| SENTINEL LIGHTING | kW | 273 | \$ | - | - | \$/kW |
| STREET LIGHTING | kW | 1,889 | \$ | - | - | \$/kW |
| UNMETERED SCATTERED LOAD | kWh | 530,367 | \$ | - | - | \$/kWh |
| | | • | \$ | - | - | |
| | | • | \$ | - | - | |
| | | - | \$ | - | - | |
| Total | | | \$ | - | | |

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in years)

| 2 | |
|---|--|

| Rate Class (Enter Rate Classes in cells below) | Units | kW / kWh / # of Customers | Balance of Account 1568 | Rate Rider for Account 1568 | |
|--|-------|------------------------------|----------------------------|--------------------------------|--------|
| RESIDENTIAL | kWh | | \$ 24,353 | | \$/kWh |
| GENERAL SERVICE LESS THAN 50 KW | kWh | 32,368,433 | \$ 9,362 | 0.0001 | \$/kWh |
| GENERAL SERVICE 50 TO 4,999 KW | kW | 157,261 | \$ 3,119 | 0.0099 | \$/kW |
| SENTINEL LIGHTING | kW | 273 | -\$ 502 | - 0.9190 | \$/kW |
| STREET LIGHTING | kW | 1,889 | -\$ 5,528 | - 1.4636 | \$/kW |
| UNMETERED SCATTERED LOAD | kWh | 530,367 | -\$ 4,162 | - 0.0039 | \$/kWh |
| | | - | \$ - | - | |
| | | - | \$ - | - | |
| | | • | \$ | • | |
| | | - | \$ - | - | |
| Total | | | \$ 26,642 | | |

12176.405 4681.05 1559.63 -251.06 -2764 2,081.24 17483.27